

**CITY OF OROVILLE
ANNUAL BUDGET
FOR THE
FISCAL YEAR
2025-2026**



MAYOR AND CITY COUNCIL MEMBERS



David Pittman
Mayor

Eric Smith
Vice Mayor
District B

Tracy Johnstone
Council Member
District A

Chuck Reynolds
Council Member
District C

Scott Thomson
Council Member
District D

Janet Goodson
Council Member
District E

Shawn Webber
Council Member
District F

The City Council is composed of the Mayor,
and six Council Members.

As a legislative body, the Council determines levels of service to
the community to promote and protect health, safety, and
welfare of the citizens.

CITY OF OROVILLE

CITY OFFICIALS

Elected

City Treasurer, **Vacant**

Appointed

City Administrator, **Brian Ring**

City Attorney, **David Ritchie**

Director of Code Enforcement, **Ron Belser**

Director of Business Assistance and Housing, **Amy Bergstrand**

Assistant City Administrator-Administrative Services Director, **Ruth Duncan**

Director of Community Development, **Patrick Piatt**

Interim Director of Public Works, **Alyssa Stutz**

Interim Police Chief, **Jason Wines**



Mission Statement

The City of Oroville is dedicated to serving the public, ensuring the safety and vitality of the community, and promoting prosperity for all.

Vision Statement

The City of Oroville will be a vibrant and thriving Community with strong economic, recreational, and cultural opportunities.

Core Values

Integrity & Honesty
Professionalism
Respect for Others
Customer Service
Open Communication
Accountability
Teamwork/Cooperation



City of Oroville

OFFICE OF THE CITY ADMINISTRATOR

Brian Ring
CITY ADMINISTRATOR

1735 Montgomery Street
Oroville, CA 95965-4897
(530) 538-2436 FAX (530) 538-2468
www.cityoforoville.org

TO: Mayor Pittman and Council Members

FROM: Brian Ring, City Administrator

DATE: June 17, 2025

SUBJECT: **Fiscal Year 2025-26 Budget**

Presented before you is the proposed Fiscal Year 2025-26 (FY 25-26) budget. The Finance Department and representatives from all City departments have worked diligently to develop a budget that addresses many of the current goals and priorities of the Council, despite rising costs and decreasing revenues. Very high level, staff are proud to say that the City will go into FY 25-26 maintaining a very healthy reserve of \$9,000,000 and sufficient resources to address several of the Council's priorities of public safety, roads, economic/community development, and infrastructure needs. The estimated revenues in the General Fund, which includes the District Sales Tax Fund (DSTF), are anticipated to be relatively flat / slightly down this FY at \$27,259,725. Estimated expenditures are anticipated to be \$28,867,606.

The DSTF has positioned the City to better address several of the City's needs. With that said, this past fiscal year staff worked to identify the magnitude of the road and infrastructure needs of the City, which are significant. Staff will be making it a priority to work with our Federal and State partners to continue to identify additional funding sources to help address these matters.

There are a significant number of projects that staff will be working on this Fiscal Year. These projects include the following:

Priority Projects

- Emphasis to do more road repair work in-house
- Ophir Road
- Montgomery Street roundabout repair
- Bedrock Park repair work
- New Corporation Yard design work and infill Work
- Master Drainage Plan
- Table Mountain and Washington Complete Streets design and environmental work (grant funded)
- Hewitt Park (grant and park impact fee funded)
- Western Public Safety Facility analysis (CFD funded)

- Storm drain matter
- Emergency bypass at Riverview lift station
- Upgraded lift station at Orangewood
- Airport-FBO reroof
- Airport-PAPI and REIL lighting replacements
- Airport-access gate upgrade
- Museums – roof and HVAC repairs

Other Projects

- Norton Avenue rehab
- Nelson Ave (between 6th Street and City limits)
- Acacia / Orange roundabout study
- Oro Dam Blvd East rehab/sidewalk gap closure design work
- Foothill storm drain design
- Oro Quincy rehab design
- Georgia Pacific rehab
- Convention Center exterior work
- City Hall renovation

Other matters included in this year's budget:

- Funding to address the implementation of a 66-hour workweek with CalFire
- Continued work with consultants on rebranding and marketing the City
- The net addition of 2.85 new positions to better meet operational demands (to highlight a few – GIS Technician, Assistant Civil Engineer, Lead Park Technician Equipment Mechanic, Public Works Operator).

Staff will be making it a prior to identify options for Council consideration that will support long-term fiscal sustainability. With costs forecasted to continue to outpace revenues, this activity needs to be a priority.

To better position the City for future expenses, staff are recommending assigning the anticipated General Fund's fund balance (approximately \$7M) to the following:

- \$4.5M – Unfunded pension obligations
- \$2M – Capital Projects (to assist with projects currently being worked on)
- \$500K – Contingency for FY 25-26 to address unanticipated / unbudgeted costs

In summary, the City's fiscal situation is stable, however with expenses continuing to outpace revenues, action is needed to ensure fiscal stability. There are a number of exciting projects in the budget this fiscal year – and significant efforts to attract developers to the City for both market rate housing and economic development. In addition, new tools will be deployed this fiscal year to help staff manage the City moving into the future in the most efficient manner (new City website, Computerized Maintenance Management System and a 311 tool).

I wanted to take a moment to share my appreciation for the dedicated City staff. While Oroville may be a small city, there are a significant number of initiatives being implemented. It is the dedication and foresight of the City staff, with the Council's direction, that are pushing this City in a great direction.

**CITY OF OROVILLE
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**General Fund Detailed Budgets
by Department and Major Categories**

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	24-25 Positions	General Fund	District Tax Fund	Other Funds	Approved during the year	Budget requests	25-26 Positions
ELECTEDS							
MAYOR AND CITY COUNCIL	7.00	7.00			-	-	7.00
TREASURER	1.00	1.00			-	(1.00)	-
TOTAL ELECTEDS	8.00	8.00			-	(1.00)	7.00
ADMINISTRATION							
CITY ADMINISTRATOR	1.00	1.00			-		1.00
DEPUTY CITY CLERK	1.00	1.00			-	-	1.00
CLERICAL INTERN	0.40	0.40			-	(0.40)	-
TOTAL ADMINISTRATION	2.40	2.40			-	(0.40)	2.00
ADMINISTRATIVE SERVICES							
ASSISTANT CITY ADMIN-ADMIN SVCS	1.00	1.00			-	-	1.00
ACCOUNTING MANAGER	1.00	1.00			-	-	1.00
ACCOUNTING ANALYST	1.00	1.00			-	(1.00)	-
PAYROLL TECHNICIAN	-	-				1.00	1.00
ACCOUNTING TECHNICIAN I, II, III	4.00	4.00			-	-	4.00
HUMAN RESOURCE MANAGER	1.00	1.00			-	-	1.00
HUMAN RESOURCE ANALYST	1.00	1.00			-	-	1.00
HUMAN RESOURCE TECHNICIAN	1.00	1.00			-	-	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	1.00			-	-	1.00
INFORMATION TECHNOLOGY ANALYST	2.00	2.00			-	-	2.00
GIS/INFORMATION TECHNOLOGY ANALYST						1.00	1.00
TOTAL ADMINISTRATIVE SERVICES	13.00	13.00			-	1.00	14.00
BUSINESS ASSIST & HSG DEVELOPMENT							
DIRECTOR OF BUS ASSIST AND HOUSING	1.00	0.40		0.60	-	-	1.00
ADMIN / PROGRAM ANALYST II	1.00			1.00	-	-	1.00
PROGRAM ANALYST I	1.00			1.00	-	-	1.00
TOTAL BUSINESS ASSISTANCE & HOUSING DEV	3.00	0.40	-	2.60	-	-	3.00
CODE ENFORCEMENT							
DIRECTOR OF CODE ENFORCEMENT	1.00		1.00		-	-	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	-	1.00		-	-	1.00
CODE ENFORCEMENT TECHNICIAN III	6.00		6.00		-	-	6.00
RECYCLING COORDINATOR	1.00		1.00		-	(1.00)	-
COMMUNITY ENHANCEMENT COORDINATOR						1.00	1.00
COMMUNITY NAVIGATOR	-		-		2.00	(1.00)	1.00
TOTAL CODE ENFORCEMENT	9.00	-	9.00		2.00	(1.00)	10.00
COMMUNITY DEVELOPMENT							
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00			-	-	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00	1.00			-	-	1.00
STAFF ASSISTANT	1.00	1.00			-	-	1.00
PLANNING							
ASSOCIATE PLANNER	2.00		2.00		-	(1.00)	1.00
ASSISTANT PLANNER						1.00	
COMMUNITY DEVELOPMENT TECH I/II-PLNG	0.50	0.50			-	-	0.50
PLANNING INTERN	0.50	0.50	-	-	-	0.50	1.00

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	24-25 Positions	General Fund	District Tax Fund	Other Funds	Approved during the year	Budget requests	25-26 Positions
COMMUNITY DEVELOPMENT-Continued							
BUILDING							
BUILDING OFFICIAL	1.00	1.00			-	(1.00)	-
BUILDING OFFICIAL/INSPECTOR	1.00	1.00			-	-	1.00
FIRE MARSHALL	1.00	1.00	-	-	-	-	1.00
COMMUNITY DEVELOPMENT TECH III-BLDG	1.00	1.00			-	-	1.00
COMMUNITY DEVELOPMENT TECH I/II-BLDG	0.50	0.50			-	-	0.50
TOTAL COMMUNITY DEVELOPMENT	10.50	8.50	2.00		-	(0.50)	9.00
FIRE							
ADMINISTRATIVE ASSISTANT	0.20		0.20		-	0.05	0.25
TOTAL FIRE	0.20	-	0.20		-	0.05	0.25
POLICE DEPARTMENT							
CHIEF OF POLICE (INTERIM)	1.00	1.00			-	-	1.00
ASSISTANT POLICE CHIEF	1.00		1.00		-	(1.00)	-
POLICE LIEUTENANT	2.00	2.00			-	1.00	3.00
POLICE SERGEANT	5.00	4.00	1.00		2.00	-	7.00
POLICE OFFICERS	22.00	14.00	8.00		(2.00)	-	20.00
RESERVE POLICE OFFICER & PT DETECTIVE	1.00	1.00			-	(0.25)	0.75
MUNICIPAL LAW ENFORCEMENT OFFICER	17.00	9.00	8.00		(2.00)	(2.00)	13.00
PUBLIC INFORMATION OFFICER	1.00	1.00	-	-	-	-	1.00
ADMINISTRATIVE ASSISTANT	2.00	2.00			-	-	2.00
DISPATCH SUPERVISOR	1.00	1.00			-	-	1.00
DISPATCHERS	7.00	7.00			-	1.00	8.00
RESERVE DISPATCHER	0.50	0.50			-	-	0.50
RECORDS TECHNICIAN	2.00	2.00			-	1.00	3.00
TOTAL POLICE DEPT	62.50	44.50	18.00		(2.00)	(0.25)	60.25
PUBLIC WORKS							
ADMINISTRATION							
PUBLIC WORKS DIRECTOR	1.00	0.10	0.55	0.35		-	1.00
ASSIST PUBLIC WORKS DIRECTOR/CITY ENG	1.00		0.60	0.40		-	1.00
PROJECT MANAGER/SENIOR CIVIL ENGINEER	-				1.00	-	1.00
ASSISTANT CIVIL ENGINEER	1.00	0.60		0.40	(1.00)	1.00	1.00
AIRPORT MANAGER	1.00			1.00	-	-	1.00
ELECTRICIAN	1.00	0.50		0.50	-	-	1.00
ELECTRICAL ASSISTANT	1.00	0.50		0.50	-	-	1.00
BUILDING MAINTENANCE TECHNICIAN II	1.00	1.00				-	1.00
ADMINISTRATIVE ASSISTANT	0.80		0.80			(0.05)	0.75
TOTAL PUBLIC WORKS-ADMINISTRATION	7.80	2.70	1.95	3.15	-	0.95	8.75
PARKS & TREES							
PUBLIC WORKS MANAGER - PARKS & TREES	0.50	0.50			-	-	0.50
LEAD TREE TECHNICIAN	1.00	1.00			-	-	1.00
LEAD PARK TECHNICIAN						1.00	1.00
PARK MAINTENANCE TECHNICIAN II	7.00	2.00	5.00		-	-	7.00
SEASONAL WORKER	0.70	0.70			-	-	0.70
TOTAL PUBLIC WORKS-PARKS & TREES	9.20	4.20	5.00	-	-	1.00	10.20

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	24-25 Positions	General Fund	District Tax Fund	Other Funds	Approved during the year	Budget requests	25-26 Positions
MUSEUMS							
MUSEUM CURATOR	1.00	1.00				-	1.00
TOTAL MUSEUMS	1.00	1.00	-	-	-	-	1.00
LIGHTING & LANDSCAPE MAINT DISTRICTS							
PARK MAINTENANCE TECHNICIAN II	1.00			1.00	-	-	1.00
TOTAL PUBLIC WORKS-LIGHTING & LDSP	1.00			1.00	-	-	1.00
MECHANICS							
LEAD EQUIPMENT MECHANIC	1.00	1.00			-	-	1.00
EQUIPMENT MECHANIC	1.00	1.00			-	1.00	2.00
TOTAL PUBLIC WORKS-MECHANICS	2.00	2.00			-	1.00	3.00
STREETS & DRAINAGE							
PUBLIC WORKS MANAGER - STREETS	0.50	0.50			-	-	0.50
LEAD PUBLIC WORKS OPERATOR	1.00	1.00			-	-	1.00
PUBLIC WORKS OPERATOR III	1.00		1.00			-	1.00
PUBLIC WORKS OPERATOR II	6.00		6.00			2.00	8.00
PUBLIC WORKS OPERATOR I	1.00		1.00			(1.00)	-
TOTAL PUBLIC WORKS-STREETS & DRAINAGE	9.50	1.50	8.00	-	-	1.00	10.50
SEWER DIVISION							
PUBLIC WORKS MANAGER - SEWER	1.00			1.00	-	-	1.00
LEAD COLLECTION SYSTEM OPERATOR	1.00			1.00	-	-	1.00
COLLECTION SYSTEM OPERATOR III	1.00			1.00	(1.00)	-	-
COLLECTION SYSTEM OPERATOR II	1.00			1.00	1.00	4.00	6.00
COLLECTION SYSTEM OPERATOR I	3.00			3.00	-	(3.00)	-
TOTAL PUBLIC WORKS-SEWER DIVISION	7.00	-	-	7.00	-	1.00	8.00
TOTAL PUBLIC WORKS DEPARTMENTS	37.50	11.40	14.95	11.15	-	4.95	42.45

**SUMMARY OF PERSONNEL
BY DEPARTMENT**

DEPARTMENT SUMMARY	24-25 Positions	General Fund	District Tax Fund	Other Funds	Approved during the year	Budget requests	25-26 Positions
DEPARTMENT:							
ELECTEDS	8.00	8.00	-	-	-	(1.00)	7.00
ADMINISTRATION	2.40	2.40			-	(0.40)	2.00
ADMINISTRATIVE SERVICES	13.00	13.00			-	1.00	14.00
BUSINESS ASSISTANCE & HSG DEVELOPMENT	3.00	0.40		2.60	-	-	3.00
CODE ENFORCEMENT	9.00	-	9.00	-	2.00	(1.00)	10.00
COMMUNITY DEVELOPMENT	10.50	8.50	2.00		-	(0.50)	10.00
FIRE	0.20	-	0.20		-	0.05	0.25
POLICE DEPARTMENT	62.50	44.50	18.00	-	(2.00)	(0.25)	60.25
PUBLIC WORKS	37.50	10.40	14.95	11.15	-	4.95	41.45
DEPARTMENT TOTALS:	146.10	87.20	44.15	13.75	-	2.85	147.95

ALL FUNDS SUMMARY

FUND	Fund #	Beginning	Revenues	Expenditures	Ending
		Fund Balance	& Sources	& Uses	Fund Balance
General Fund	100	\$ 16,514,566	\$ 20,677,725	\$ 20,677,725	\$ 16,514,565
1% District Sales Tax Fund	102	2,959,785	6,582,000	9,452,722	89,063
Special Revenue Funds					
Pension Stabilization Fund	104	5,262,765	266,352	25,000	5,504,117
Asset Seizures	106	115,783	2,046	50,000	67,829
Local Transportation	107	43,721	586,778	586,778	43,721
PEG Fee Fund	109	129,066	23,892	80,000	72,958
CAsp Fund	110	24,546	1,875	5,000	21,421
Recycling Fund	111	400,516	43,417	12,453	431,480
Gas Tax RSTP Fund	112	813,562	263,013	1,000,000	76,575
Special Gas Tax	113	1,039,386	1,122,006	2,080,094	81,298
Supplemental Benefit Fund	120	573,182	10,238	513,100	70,320
Opioid Settlement Fund	121	222,805	135,536	175,000	183,341
Impact Fee Funds					
Drainage Impact Fee Fund	130	1,905,332	182,181	1,000,000	1,087,513
Fire Suppression Impact Fee Fund	131	636,573	92,534	500,000	229,107
Development Impact Fee Fund	132	1,287,151	160,395	1,000,000	447,546
Law Enforcement Impact Fee Fund	133	824,433	151,256	500,000	475,689
Park Development Impact Fee Fund	134	576,137	396,002	500,000	472,139
Technology Fee Fund	135	298,282	38,006	312,000	24,288
Thermalito Drainage Fee Fund	136	553,485	9,375	450,000	112,860
Traffic Impact Fee Fund	137	1,912,080	157,563	2,000,000	69,643
Grant Funds					
Grant Funds	140	3,416,373	1,530,000	4,919,589	26,784
Police Supplemental Law Enforcement	150	2,725	188,474	170,000	21,199
Public Safety Augmentation	151	145,422	157,783	276,831	26,374
Special Districts					
Landscape/Lighting Maintenance Dist	170	140,220	51,369	20,847	170,741
Benefit Assessment Districts	190	58,505	23,606	8,758	73,353
Westside Public Safety Facility 2006-1	200	1,025,030	98,271	3,141	1,120,160
Public Safety Services 2006-2	201	1,084,423	99,040	794	1,182,669
Business Assistance/Housing Development					
Housing Program Fund	220	2,143,015	271,565	1,400,523	1,014,057
Home Grant Fund	221	276,283	715,063	700,000	291,346
Community Dev. Block Grants	222	121,515	1,176,086	1,069,816	227,785
EDBG Grant	223	-	-	-	-
CalHome	224	89,684	202,811	153,000	139,495
Housing Rehabilitation (CDBG)	225	1,102,342	39,571	291,730	850,183
EDBG Revolving Loan Fund	226	44,244	-	-	44,244
CDBG Program Income	227	1,485,465	368,494	811,127	1,042,832
Subtotal		\$ 47,228,402	\$ 35,824,322	\$ 50,746,028	\$ 32,306,696

ALL FUNDS SUMMARY

FUND	Fund #	Beginning Fund Balance	Revenues & Sources	Expenditures & Uses	Ending Fund Balance
Business Assistance/Housing Continued					
Cal Home Revolving Loan Fund	228	313,338	208,243	414,500	107,081
Home Revolving Loan Fund	229	1,382,128	182,943	535,000	1,030,071
RBEG	230	29,840	506	-	30,346
City Revolving Loan	231	270,084	4,593	150,000	124,677
Debt Service Fund					
City Debt Service Fund	250	362,964	1,373,956	1,373,956	362,964
Capital Funds					
Capital Asset Replacement Fund	300	3,206,226	-	700,000	2,506,226
Building/Facilities Cap Improv Fund	301	1,076,793	4,850,797	5,439,998	487,592
Capital Projects	302	-	-	-	-
Capital Projects (Bond Proceeds)	304	-	-	-	-
Enterprise Funds					
Sewer Fund	400	15,792,318	5,603,968	8,420,194	12,976,092
Airport Fund	420	4,749,248	750,506	1,712,017	3,787,737
Internal Service Funds					
Workers Compensation	530	874,417	417,206	414,484	877,139
Unemployment Self-Insurance	540	92,703	37,925	36,414	94,214
Self-Insurance Vision Plan	550	-	-	-	-
Other					
Successor Agency	560	2,478,663	1,673,636	1,652,070	2,500,229
Subtotal		30,628,723	15,104,279	20,848,633	24,884,369
TOTAL		\$ 77,857,124	\$ 50,928,601	\$ 71,594,661	\$ 57,191,064

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Revenues by Resource

GENERAL FUND	2023-24	2024-25	2024-25	2025-26
	ACTUAL	BUDGET	PROJECTED	ADOPTED
Taxes				
Sales and Use Tax	\$ 5,597,059	\$ 5,871,000	\$ 5,485,396	\$ 5,320,150
Property	5,440,353	4,500,955	4,560,628	4,629,800
Utility User	2,864,704	2,693,950	2,893,351	2,922,285
Franchise Fees	1,012,544	1,184,043	1,022,669	1,209,800
Transient Occupancy	707,844	998,168	714,922	788,200
Other Taxes	71,934	54,546	51,928	54,500
Total Taxes	15,694,438	15,302,662	14,728,895	14,924,735
License, Permits and Franchises				
Licenses	80,515	80,000	78,357	80,000
Permits	571,954	502,311	497,877	508,500
Total License, Permits and Fees	652,469	582,311	576,234	588,500
Other Revenues				
Fines and Forfeitures	36,907	27,750	26,051	27,800
Interest, Rents and Concessions	1,483,333	1,203,098	1,943,239	1,953,833
Intergovernmental Revenues	361,395	304,387	487,184	374,604
Charges for Services	318,247	350,830	361,934	517,300
Other Revenues	1,559,361	1,073,873	1,604,685	1,198,141
Operating Transfers In	1,167,097	1,088,550	424,962	1,092,812
Total Other Revenues	4,926,340	4,048,488	4,848,055	5,164,490
TOTAL GENERAL FUND REVENUES	\$ 21,273,247	\$ 19,933,461	\$ 20,153,184	\$ 20,677,725

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

GENERAL FUND	2023-24	2024-25	2024-25	2025-26
	ACTUAL	BUDGET	PROJECTED	ADOPTED
Administration				
City Administrator	\$ 310,513	\$ 300,028	\$ 338,289	\$ 340,807
City Attorney	817,287	360,150	454,700	460,200
City Clerk	174,447	224,716	339,855	202,252
City Hall	154,743	180,073	198,106	193,574
Administrative Services				
Finance	1,216,842	1,342,313	1,027,462	1,301,352
Human Resources	258,941	384,190	346,549	379,462
Information Technology	554,378	594,510	538,256	616,464
Risk Management	757,684	807,030	1,068,647	846,200
Elected Officials				
Mayor, City Council, Treasurer	337,623	374,592	228,720	228,235
Community Development Svcs				
Planning	746,665	742,565	852,745	818,910
Building	974,249	1,056,314	714,345	980,285
Public Safety				
Fire	5,509,093	4,024,242	3,896,678	3,910,506
Police	6,193,872	6,195,705	7,207,559	7,164,726
Public Works				
Administration	315,672	575,967	393,256	480,050
Parks and Trees	761,554	1,148,854	830,248	904,312
Museums	-	-	-	138,452
Streets and Drainage	923,227	860,257	984,160	1,142,291
Vehicle Maintenance	589,852	656,955	376,485	439,647
General Government	2,241,842	105,000	107,737	130,000
TOTAL GENERAL FUND EXPENDITURES	\$ 22,838,484	\$ 19,933,461	\$ 19,903,797	\$ 20,677,725

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

<i>DISTRICT TAX FUND</i>	2023-24	2024-25	2024-25	2025-26
	ACTUAL	BUDGET	PROJECTED	ADOPTED
Taxes				
Sales and Use Tax-District Tax	\$ 6,938,197	\$ 7,184,133	\$ 6,778,974	\$ 6,582,000
Planning & Development Svcs				
Planning	13,394	91,136	-	-
Code Enforcement				
Code Enforcement	938,869	973,978	1,087,166	1,337,370
Public Safety				
Police	2,423,430	2,882,422	2,171,451	2,383,282
Fire	15,149	28,209	1,924,944	3,185,083
Public Works				
Administration	156,751	227,991	241,816	264,467
Streets	658,192	2,825,251	711,277	684,512
Parks and Trees	424,430	428,340	263,563	335,167
General Government				
Interfund Transfers				
Capital Asset Reserves	-	1,500,000	500,000	-
Capital Asset Replacements	1,500,000	850,000	500,000	-
Capital Improvement Fund	1,500,000	1,500,000	800,000	-
General Fund Reserves	1,500,000	-	-	-
 TOTAL GENERAL FUND EXPENDITURES	 \$ 9,130,215	 \$ 11,307,327	 \$ 8,200,217	 \$ 8,189,881

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

**GENERAL FUND &
DISTRICT TAX FUND**

	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 ADOPTED
Administration				
City Administrator	\$ 310,513	\$ 300,028	\$ 338,289	\$ 340,807
City Attorney	817,287	360,150	454,700	460,200
City Hall	154,743	180,073	198,106	193,574
Administrative Services				
Finance	1,216,842	1,342,313	1,027,462	1,301,352
City Clerk	174,447	224,716	339,855	202,252
Human Resources	258,941	384,190	346,549	379,462
Information Technology	554,378	594,510	538,256	616,464
Risk Management	757,684	807,030	1,068,647	846,200
Elected Officials				
Mayor, City Council, Treasurer	337,623	374,592	228,720	228,235
Planning & Development Svcs				
Planning	760,059	833,701	852,745	818,910
Building	974,249	1,056,314	714,345	980,285
Code Enforcement				
Code Enforcement	938,869	973,978	1,087,166	1,337,370
Public Safety				
Fire	5,524,242	4,052,451	5,821,622	7,095,589
Police	8,617,302	9,078,127	9,379,010	9,548,008
Public Works				
Administration	472,423	803,958	635,072	744,517
Parks and Trees	1,185,984	1,577,194	1,093,811	1,239,479
Museums	-	-	-	138,452
Streets & Drainage	1,581,419	3,685,508	1,695,437	1,826,803
Vehicle Maintenance	589,852	656,955	376,485	439,647
General Government				
	6,741,842	3,955,000	1,907,737	130,000
TOTAL GENERAL FUND EXPENDITURES	\$ 31,968,699	\$ 31,240,788	\$ 28,104,014	\$ 28,867,606

ELECTED OFFICIALS

Activity

The City Council is comprised of the Mayor and six Council members. As a legislative body, the City Council determines levels of service to promote the health, safety and welfare of the citizens. The Council oversees the City's fiscal and organizational management; adopts the annual budget; is committed to the community, protection and preservation of the environment and quality of life. The elected City Treasurer manages and provides oversight of city investments with primary objective of safety, liquidity and return on investment.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Expenses				
Mayor, City Council & Treasurer				
Salaries & Benefits	\$ 294,470	\$ 330,174	\$ 206,977	\$ 184,535
Services & Supplies	43,153	44,418	21,743	43,700
Total Expenses	<u>\$ 337,623</u>	<u>\$ 374,592</u>	<u>\$ 228,720</u>	<u>\$ 228,235</u>

ADMINISTRATION

Activity

Administration provides leadership and management for all City operations. The City Administrator is the direct liaison with the City Council. The department also performs the function of City Clerk, and provides oversight of City Hall and the City Attorney.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Revenues	\$ 19,360	\$ 4,040	\$ 3,600	\$ 1,505
Total Revenues	<u>\$ 19,360</u>	<u>\$ 4,040</u>	<u>\$ 3,600</u>	<u>\$ 1,505</u>
Expenses				
City Administrator				
Salaries & Benefits	\$ 295,479	\$ 284,085	\$ 322,234	\$ 324,507
Services & Supplies	15,034	15,943	16,055	16,300
City Attorney				
Services & Supplies	817,287	360,150	454,700	460,200
City Clerk				
Salaries & Benefits	140,760	147,245	125,806	121,052
Services & Supplies	33,687	77,471	214,049	81,200
City Hall				
Salaries & Benefits	76,386	63,229	55,806	70,874
Services & Supplies	78,357	116,844	142,300	122,700
Total Expenses	<u>\$ 1,456,990</u>	<u>\$ 1,064,967</u>	<u>\$ 1,330,950</u>	<u>\$ 1,196,833</u>

ADMINISTRATIVE SERVICES

Activity

The Administrative Services department provides all levels of service to the City's operations. The Finance department provides accounting and financial management services to the City. Services and responsibilities include annual financial reporting, budget preparation, payroll, billing and vendor payments. The department also includes Human Resources, Information Technology, and Risk Management functions.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Revenues - Finance	\$ 49,181	\$ 39,740	\$ 25,154	\$ 39,800
Revenues - Information Technology	49,260	43,498	37,531	45,700
Total Revenues	<u>\$ 98,441</u>	<u>\$ 83,238</u>	<u>\$ 62,685</u>	<u>\$ 85,500</u>
Expenses				
Finance				
Salaries & Benefits	\$ 701,035	\$ 972,570	\$ 837,434	\$ 913,152
Services & Supplies	515,807	369,743	190,028	388,200
Human Resources				
Salaries & Benefits	184,690	331,536	281,351	324,162
Services & Supplies	74,251	52,654	65,198	55,300
Information Technology				
Salaries & Benefits	346,412	402,569	400,081	414,864
Services & Supplies	207,966	191,941	138,175	201,600
Risk Management				
Services & Supplies	757,684	807,030	1,068,647	846,200
Total Expenses	<u>\$ 2,787,845</u>	<u>\$ 3,128,043</u>	<u>\$ 2,980,914</u>	<u>\$ 3,143,478</u>

COMMUNITY DEVELOPMENT PLANNING AND BUILDING

Activity

The Community Development Services Department provides support and compliance with applicable Federal and State laws and regulations on Municipal Code, General Plan, development of area plans, environmental reviews and annexations. In addition coordinates various permit reviews and issuance, building inspections, zoning clearances, use permits, variances, code compliance.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Revenues - Planning	\$ 114,932	\$ 80,261	\$ 243,564	\$ 243,300
Revenues - Building	724,518	687,201	630,474	692,600
Total Revenues	\$ 839,450	\$ 767,462	\$ 874,038	\$ 935,900
Expenses				
Planning and Development Services				
Salaries & Benefits	\$ 239,097	\$ 236,543	\$ 402,078	\$ 499,510
Services & Supplies	507,568	506,022	450,667	319,400
Building				
Salaries & Benefits	453,827	481,442	339,829	672,385
Services & Supplies	520,422	574,872	374,516	307,900
Total Expenses	\$ 1,720,914	\$ 1,798,879	\$ 1,567,090	\$ 1,799,195

CODE ENFORCEMENT

Activity

The Code Enforcement Department is the first line of prevention, detection, investigation and enforcement of violations of statues or ordinances regulating public health, safety, welfare, public works, business activities and consumer protection, building standards, land use, or municipal affairs.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Revenues - Code Enforcement	245,276	161,887	980,456	220,800
Total Revenues	<u>\$ 245,276</u>	<u>\$ 161,887</u>	<u>\$ 980,456</u>	<u>\$ 220,800</u>

PUBLIC SAFETY

Activity

The Public Safety Department oversees the City's Police and Fire divisions. The Public Safety Department provides the citizens with public safety, emergency response and fire prevention services. These Departments promote community safety with cooperation and coordination with other agencies.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Revenues - Police	\$ 525,174	\$ 545,780	\$ 449,800	\$ 519,100
Revenues - Fire	301,531	41,950	187,490	42,900
Total Revenues	\$ 826,705	\$ 587,730	\$ 637,290	\$ 562,000
Expenses				
Fire				
Salaries & Benefits	\$ 241,794	\$ 250,745	\$ 178,105	\$ 177,812
Services & Supplies	5,267,299	3,773,497	3,718,573	3,732,694
Police				
Salaries & Benefits	4,825,412	4,967,028	5,638,367	5,874,526
Services & Supplies	1,368,460	1,228,677	1,569,192	1,290,200
Total Expenses	\$ 11,702,965	\$ 10,219,947	\$ 11,104,237	\$ 11,075,232

PUBLIC WORKS

PUBLIC WORKS ADMIN / STREET AND STORM DRAINS

Activity

The Public Works Administration provides management of engineering, capital projects as needed. The Streets Division provides maintenance, management, repairs and improvements of the City's streets. This department also manages other funds outside of the General Fund such as the Sewer and Airport Funds.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Revenues - Public Works Admin	\$ 101,352	\$ 84,863	\$ 88,664	\$ 84,200
Revenues - Parks, Trees & Museums	69,665	65,500	86,269	72,100
Revenues - Streets & Drainage	597,211	611,084	645,924	599,800
Revenues - Vehicle Maintenance	265,253	-	-	-
Total Revenues	<u>\$ 1,033,481</u>	<u>\$ 761,447</u>	<u>\$ 820,857</u>	<u>\$ 756,100</u>
Expenses				
PW Administration				
Salaries & Benefits	\$ 102,529	\$ 290,984	\$ 277,937	\$ 339,957
Services & Supplies	213,143	284,983	115,319	140,093
Parks and Trees				
Salaries & Benefits	376,778	647,648	458,872	532,812
Services & Supplies	384,776	501,206	371,376	371,500
Museums				
Salaries & Benefits			46,445	89,952
Services & Supplies			48,751	48,500
Streets & Drainage				
Salaries & Benefits	343,612	336,135	224,092	344,926
Services & Supplies	579,615	524,122	760,068	797,365
Vehicle Maintenance				
Salaries & Benefits	234,844	266,275	241,507	283,847
Services & Supplies	355,008	390,680	134,978	155,800
Total Expenses	<u>\$ 2,590,305</u>	<u>\$ 3,242,033</u>	<u>\$ 2,679,345</u>	<u>\$ 3,104,752</u>

GENERAL GOVERNMENT

Activity

General Government is where the City's General Revenues are recorded that are not related to a particular department function. Sales Tax , Property Tax and Utility Users Tax are the City's main revenue resource. City expenditures that are not specifically related to a City Department are also recorded here.

Budget Summary:

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Revenues				
Sales and Use Tax	\$ 5,597,059	\$ 5,871,000	\$ 5,485,396	\$ 5,320,150
Property Tax	5,440,353	4,500,955	4,560,628	4,629,800
Utility User Tax	2,864,704	2,693,950	2,893,351	2,922,285
Transient Occupancy	707,844	998,168	714,922	788,200
Other Taxes	47,992	54,546	51,928	54,500
Franchise Fees	1,012,544	1,184,043	1,022,669	1,209,800
Intergovernmental Revenues	23,942	12,000	23,073	23,304
Interest	1,379,728	1,097,798	1,839,637	1,858,033
Other Revenues	776,388	730,235	1,069,340	851,200
Interfund Transfers In	359,980	424,962	424,962	429,212
Total Revenues	\$ 18,210,534	\$ 17,567,657	\$ 18,085,907	\$ 18,086,484
Expenses				
General Government				
Services & Supplies	43,520	105,000	107,737	130,000
Interfund Transfers Out	2,198,322	-	-	
Total Expenses	\$ 2,241,842	\$ 105,000	\$ 107,737	\$ 130,000

1% DISTRICT SALES TAX

Activity

This fund accounts for revenues and expenditures related to the 1% District Tax. This Fund is combined with the General Fund for financial statement presentation.

FUND: 102

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 5,923,046	\$ 5,624,321	\$ 4,381,028	\$ 2,959,785
Revenues				
Revenues	6,938,197	7,184,133	6,778,974	6,582,000
Total Revenues	<u>6,938,197</u>	<u>7,184,133</u>	<u>6,778,974</u>	<u>6,582,000</u>
Expenses				
Planning				
Salaries & Benefits	13,394	198,740	-	-
Code Enforcement				
Salaries & Benefits	796,189	994,772	934,034	1,001,482
Services and Supplies	142,680	234,288	153,132	335,888
Police				
Salaries & Benefits	1,727,455	2,280,357	1,612,328	1,952,582
Services and Supplies	695,975	764,800	559,123	430,700
Fire				
Salaries & Benefits	15,149	18,213	7,992	10,589
Services and Supplies	-	1,702,425	1,916,952	3,174,494
Capital Outlay Fire Truck	-	1,262,841	-	1,262,841
Public Works				
Salaries & Benefits	156,751	287,265	241,816	264,467
Streets & Drainage				
Salaries & Benefits	557,734	696,071	634,804	675,332
Services and Supplies	100,458	129,180	76,473	9,180
Pavement Rehabilitation	-	2,000,000	-	-
Parks & Trees				
Salaries & Benefits	424,430	428,340	263,563	335,167
Transfers				
Capital Asset Replacement Reserve	1,500,000	500,000	500,000	-
Capital Asset Replacements	850,000	500,000	500,000	-
Capital Projects & Improv Fund	1,500,000	800,000	800,000	-
Total Expenses	<u>8,480,215</u>	<u>12,797,292</u>	<u>8,200,217</u>	<u>9,452,722</u>
Ending Fund Balance	\$ 4,381,028	\$ 11,162	\$ 2,959,785	\$ 89,063

PENSION RATE STABILIZATION AND OPEB FUND

Activity

This fund was created to account for funds accumulated to mitigate future increases in pension costs and to fund future post employment retirement benefits.

FUND: 104

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 4,617,983	\$ 5,024,050	\$ 5,024,050	\$ 5,262,765
Revenues				
Revenues	<u>471,131</u>	<u>133,000</u>	<u>263,715</u>	<u>266,352</u>
Total Revenues	<u><u>471,131</u></u>	<u><u>133,000</u></u>	<u><u>263,715</u></u>	<u><u>266,352</u></u>
Expenses				
Fiscal Agent Fees	<u>65,064</u>	<u>21,500</u>	<u>25,000</u>	<u>25,000</u>
Total Expenses	<u><u>65,064</u></u>	<u><u>21,500</u></u>	<u><u>25,000</u></u>	<u><u>25,000</u></u>
Ending Fund Balance	\$ 5,024,050	\$ 5,135,550	\$ 5,262,765	\$ 5,504,117

ASSET SEIZURE FUND

Activity

This fund accounts for revenues and expenses related to seized property. This fund can only be used to supplement the enforcement efforts of the Police Department.

FUND: 106

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 108,430	\$ 113,737	\$ 113,737	\$ 115,783
Revenues				
Revenues	5,307	3,611	2,046	2,046
Total Revenues	<u>5,307</u>	<u>3,611</u>	<u>2,046</u>	<u>2,046</u>
Expenses				
Services and Supplies	-	5,000	-	50,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>50,000</u>
Ending Fund Balance	\$ 113,737	\$ 112,348	\$ 115,783	\$ 67,829

LOCAL TRANSPORTATION FUND

Activity

This Fund is to account for Article 8 of the State of California Local Transportation revenues. The Butte County Association of Governments (BCAG) provides oversight of this Fund.

FUND: 107

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 565,154	\$ 737,877	\$ 737,877	\$ 43,721
Revenues				
Revenues	895,508	891,262	891,262	586,778
Total Revenues	<u>895,508</u>	<u>891,262</u>	<u>891,262</u>	<u>586,778</u>
Expenses				
Services & Supplies	272,785	1,554,331	1,585,418	586,778
Transfer out	450,000	-	-	-
Total Expenses	<u>722,785</u>	<u>1,554,331</u>	<u>1,585,418</u>	<u>586,778</u>
Ending Fund Balance	\$ 737,877	\$ 74,808	\$ 43,721	\$ 43,721

PEG FEE FUND

Activity

PEG stands for Public, Educational, or Governmental use. This fee is mandated by the State to enable the City to grant members of the public access to Council meetings.

FUND: 109

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 144,574	\$ 168,308	\$ 168,308	\$ 129,066
Revenues				
Revenues	<u>31,224</u>	<u>25,933</u>	<u>22,003</u>	<u>23,892</u>
Total Revenues	<u><u>31,224</u></u>	<u><u>25,933</u></u>	<u><u>22,003</u></u>	<u><u>23,892</u></u>
Expenses				
Services & Supplies	<u>7,490</u>	<u>80,000</u>	<u>61,245</u>	<u>80,000</u>
Total Expenses	<u><u>7,490</u></u>	<u><u>80,000</u></u>	<u><u>61,245</u></u>	<u><u>80,000</u></u>
Ending Fund Balance	\$ 168,308	\$ 114,241	\$ 129,066	\$ 72,958

CASP FUND

Activity

The CASP Fund accounts for fees collected under SB1186. The State portion is remitted to the State on a quarterly basis. The City portion is to be used to increase disability access and compliance with construction-related accessibility requirements.

FUND: 110

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 21,179	\$ 22,924	\$ 22,924	\$ 24,546
Revenues				
Revenues	1,745	2,144	1,622	1,875
Total Revenues	<u>1,745</u>	<u>2,144</u>	<u>1,622</u>	<u>1,875</u>
Expenses				
Services & Supplies	-	5,000	-	5,000
Transfer out to other agency	-	-	-	-
Total Expenses	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Ending Fund Balance	\$ 22,924	\$ 20,068	\$ 24,546	\$ 21,421

RECYCLING FUND

Activity

The Recycling Fund accounts for the City's waste management activities as required by State Law.

FUND: 111

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 48,253	\$ 359,432	\$ 359,432	\$ 400,516
Revenues				
Revenues	315,716	37,571	42,988	43,417
Transfers In	-			
Total Revenues	<u>315,716</u>	<u>37,571</u>	<u>42,988</u>	<u>43,417</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	4,537	14,499	1,904	12,453
Total Expenses	<u>4,537</u>	<u>14,499</u>	<u>1,904</u>	<u>12,453</u>
Ending Fund Balance	\$ 359,432	\$ 382,504	\$ 400,516	\$ 431,480

GAS TAX REGIONAL SURFACE TRANSPORTATION PROGRAM FUND

Activity

The RSTP program was established by the State of California to provide for projects to preserve and improve the conditions of highway, bridge, road, pedestrian and bicycle infrastructure.

FUND: 112

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 757,893	\$ 772,933	\$ 772,933	\$ 813,562
Revenues				
Revenues	358,749	352,302	286,634	263,013
Total Revenues	<u>358,749</u>	<u>352,302</u>	<u>286,634</u>	<u>263,013</u>
Expenses				
Services & Supplies	(15,291)	1,500,000	-	-
Capital Outlay	-	-	246,005	1,000,000
Transfer out to other agency	359,000	-	-	-
Total Expenses	<u>343,709</u>	<u>1,500,000</u>	<u>246,005</u>	<u>1,000,000</u>
Ending Fund Balance	\$ 772,933	\$ (374,765)	\$ 813,562	\$ 76,575

SPECIAL GAS TAX

Activity

This Fund is used to account for the revenues of gas sales tax received from the State of California pursuant to Sections 2013, 2015, 2016, 2017, 2017.5 of the Streets and Highway code.

Use: Research, planning, construction, improvement, maintenance, and operation of public streets and highways, including the mitigation of their environmental effects.

FUND: 113

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 1,189,665	\$ 944,567	\$ 944,567	\$ 1,039,386
Revenues				
Revenues	1,066,789	1,064,087	1,102,232	1,122,006
Total Revenues	<u>1,066,789</u>	<u>1,064,087</u>	<u>1,102,232</u>	<u>1,122,006</u>
Expenses				
Services & Supplies	279,438	1,500,000	428,371	1,500,000
Capital Outlay	-			
Transfer Out	1,032,449	554,006	579,042	580,094
Total Expenses	<u>1,311,887</u>	<u>2,054,006</u>	<u>1,007,413</u>	<u>2,080,094</u>
Ending Fund Balance	\$ 944,567	\$ (45,352)	\$ 1,039,386	\$ 81,298

SUPPLEMENTAL BENEFITS FUND

Activity

The City acts as Fund Administrator of the revenues received from the Settlement Agreement with the DWR for FERC project 2100 the Oroville facilities. An Oversight Board oversees this Fund.

FUND: 120

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 593,623	\$ 575,145	\$ 575,145	\$ 573,182
Revenues				
Revenues	15,751	10,450	10,137	10,238
Total Revenues	<u>15,751</u>	<u>10,450</u>	<u>10,137</u>	<u>10,238</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	29,229	560,600	9,600	510,600
Transfers Out	5,000	2,500	2,500	2,500
Total Expenses	<u>34,229</u>	<u>563,100</u>	<u>12,100</u>	<u>513,100</u>
Ending Fund Balance	\$ 575,145	\$ 22,495	\$ 573,182	\$ 70,320

OPIOID SETTLEMENT FUND

Activity

This fund accounts for revenues and expenses related to the Opioid Settlement.

FUND: 121

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 222,805
Revenues				
Revenues	-	-	437,574	135,536
Transfers In	-	-	344,516	
Total Revenues	<u>-</u>	<u>-</u>	<u>437,574</u>	<u>135,536</u>
Expenses				
Salaries & Benefits	-	-	173,809	125,000
Services & Supplies	-	-	40,960	50,000
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>214,769</u>	<u>175,000</u>
Ending Fund Balance	\$ -	\$ -	\$ 222,805	\$ 183,341

DRAINAGE IMPACT FEE FUND CITY WIDE

Activity

The Fund accounts for Drainage Impact Fees received and expended in the Oroville area.

FUND: 130

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 1,483,574	\$ 1,724,955	\$ 1,724,955	\$ 1,905,332
Revenues				
Revenues	241,381	171,612	180,377	182,181
Total Revenues	<u>241,381</u>	<u>171,612</u>	<u>180,377</u>	<u>182,181</u>
Expenses				
Services & Supplies	-	1,000,000	-	1,000,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Ending Fund Balance	\$ 1,724,955	\$ 896,567	\$ 1,905,332	\$ 1,087,513

FIRE SUPPRESSION IMPACT FEE FUND

Activity

The purpose of this Fund is to provide funds for additional equipment needed for the City's Fire Department.

FUND: 131

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 417,213	\$ 544,954	\$ 544,954	\$ 636,573
Revenues				
Revenues	127,741	154,519	91,619	92,534
Total Revenues	<u>127,741</u>	<u>154,519</u>	<u>91,619</u>	<u>92,534</u>
Expenses				
Services & Supplies	-	500,000	-	500,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Ending Fund Balance	\$ 544,954	\$ 199,473	\$ 636,573	\$ 229,107

GENERAL GOVERNMENT DEVELOPMENT IMPACT FEE FUND

Activity

This Fund accounts for revenues from General Government Development Impact Fees and provides funding for the increasing operation costs and improvements to facilities related to growth.

FUND: 132

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 847,706	\$ 1,128,343	\$ 1,128,343	\$ 1,287,151
Revenues				
Revenues	280,637	339,540	158,808	160,395
Total Revenues	280,637	339,540	158,808	160,395
Expenses				
Services & Supplies	-	1,000,000	-	1,000,000
Capital Outlay	-	-	-	-
Total Expenses	-	1,000,000	-	1,000,000
Ending Fund Balance	\$ 1,128,343	\$ 467,883	\$ 1,287,151	\$ 447,546

LAW ENFORCEMENT IMPACT FEE FUND

Activity

The Fund accounts for the revenue generated from impact fees to provide law enforcement personnel and equipment which could not otherwise be funded.

FUND: 133

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 489,357	\$ 674,674	\$ 674,674	\$ 824,433
Revenues				
Revenues	185,317	224,244	149,759	151,256
Total Revenues	<u>185,317</u>	<u>224,244</u>	<u>149,759</u>	<u>151,256</u>
Expenses				
Services & Supplies	-	500,000	-	500,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Ending Fund Balance	\$ 674,674	\$ 398,918	\$ 824,433	\$ 475,689

PARKS DEVELOPMENT IMPACT FEE FUND

Activity

The Parks Development Fees Fund accounts for the fees collected on new development for the acquisition and construction of new City parks.

FUND: 134

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 2,021,910	\$ 2,479,214	\$ 2,479,214	\$ 576,137
Revenues				
Revenues	457,304	553,108	391,901	396,002
Total Revenues	<u>457,304</u>	<u>553,108</u>	<u>391,901</u>	<u>396,002</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	1,800,000	2,294,978	500,000
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>1,800,000</u>	<u>2,294,978</u>	<u>500,000</u>
Ending Fund Balance	\$ 2,479,214	\$ 1,232,322	\$ 576,137	\$ 472,139

TECHNOLOGY FEE FUND

Activity

The Technology Fee Fund accounts for the fees collected to maintain and acquire technology used to aid in efficient operations of the City.

FUND: 135

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 328,024	\$ 303,392	\$ 303,392	\$ 298,282
Revenues				
Revenues	52,205	55,144	37,630	38,006
Total Revenues	<u>52,205</u>	<u>55,144</u>	<u>37,630</u>	<u>38,006</u>
Expenses				
Services & Supplies	76,837	316,200	42,740	312,000
Capital Outlay	-			
Total Expenses	<u>76,837</u>	<u>316,200</u>	<u>42,740</u>	<u>312,000</u>
Ending Fund Balance	\$ 303,392	\$ 42,336	\$ 298,282	\$ 24,288

THERMALITO DRAINAGE IMPACT FEE FUND

Activity

This Fund is to account for fees collected for drainage development and improvements in the Thermalito area of the City.

FUND: 136

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 529,944	\$ 544,203	\$ 544,203	\$ 553,485
Revenues				
Revenues	14,259	17,032	9,282	9,375
Total Revenues	<u>14,259</u>	<u>17,032</u>	<u>9,282</u>	<u>9,375</u>
Expenses				
Services & Supplies	-	-	-	450,000
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,000</u>
Ending Fund Balance	\$ 544,203	\$ 561,235	\$ 553,485	\$ 112,860

TRAFFIC IMPACT FEE FUND

Activity

This Fund accounts for the Traffic Impact Fees collected and expended in the City to address the traffic issues created by growth.

FUND: 137

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 3,601,920	\$ 1,786,270	\$ 1,786,270	\$ 1,912,080
Revenues				
Revenues	284,350	350,052	154,473	157,563
Total Revenues	<u>284,350</u>	<u>350,052</u>	<u>154,473</u>	<u>157,563</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	28,663	-
Transfer Out	2,100,000	-	-	2,000,000
Total Expenses	<u>2,100,000</u>	<u>-</u>	<u>28,663</u>	<u>2,000,000</u>
Ending Fund Balance	\$ 1,786,270	\$ 2,136,322	\$ 1,912,080	\$ 69,643

PLANNING GRANTS

Activity

The Fund is used for various Planning Grant programs.

FUND: 140

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 2,402,517	\$ 3,729,923	\$ 3,729,923	\$ 3,416,373
Revenues				
Revenues	3,226,728	1,500,000	4,081,757	1,530,000
Interfund Transfers In			-	
Total Revenues	<u>3,226,728</u>	<u>1,500,000</u>	<u>4,081,757</u>	<u>1,530,000</u>
Expenses				
Salaries & Benefits	46,297	-	73,888	75,000
Services & Supplies	1,226,765	751,943	1,071,419	757,059
Capital Outlay	626,260	4,301,500	3,250,000	4,087,530
Total Expenses	<u>1,899,322</u>	<u>5,053,443</u>	<u>4,395,307</u>	<u>4,919,589</u>
Ending Fund Balance	\$ 3,729,923	\$ 176,480	\$ 3,416,373	\$ 26,784

POLICE SUPPLEMENTAL LAW ENFORCEMENT FUND

Activity

This Fund accounts for the revenue generated from the State COPS program and distributed by the County.

FUND: 150

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ (6,088)	\$ 16,175	\$ 16,175	\$ 2,725
Revenues				
Revenues	187,591	184,710	197,672	188,474
Total Revenues	<u>187,591</u>	<u>184,710</u>	<u>197,672</u>	<u>188,474</u>
Expenses				
Services & Supplies	-			
Capital Outlay	45,328	100,000	121,122	50,000
Transfer Out	120,000	120,000	90,000	120,000
Total Expenses	<u>165,328</u>	<u>220,000</u>	<u>211,122</u>	<u>170,000</u>
Ending Fund Balance	\$ 16,175	\$ (19,115)	\$ 2,725	\$ 21,199

PUBLIC SAFETY AUGMENTATION

Activity

This Fund accounts for the revenue generated for Public Safety by a State special sales tax distributed by the County.

FUND: 151

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 109,257	\$ 100,798	\$ 100,798	\$ 145,422
Revenues				
Revenues	153,471	183,001	158,844	157,783
Total Revenues	<u>153,471</u>	<u>183,001</u>	<u>158,844</u>	<u>157,783</u>
Expenses				
Services & Supplies	111,930			76,831
Capital Outlay	-	200,000	64,220	150,000
Transfer Out	50,000	50,000	50,000	50,000
Total Expenses	<u>161,930</u>	<u>250,000</u>	<u>114,220</u>	<u>276,831</u>
Ending Fund Balance	\$ 100,798	\$ 233,799	\$ 145,422	\$ 26,374

LIGHTING AND LANDSCAPING MAINTENANCE DISTRICTS

Activity

This Fund accounts for the revenues and expenditures of the Lighting and Landscaping Maintenance Districts.

FUND: 170

		2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
BUDGET					
Beginning Fund Balance	UNIT	\$ 85,812	\$ 110,001	\$ 110,001	\$ 140,220
Revenues					
Grandview Estates	1700	5,643	5,562	9,754	9,852
The Buttes	1710	4,634	4,409	-	-
Deer Creek	1720	2,169	2,191	2,154	2,176
Calle Vista I	1730	5,504	5,227	5,099	5,150
Cherokee Estates I	1740	949	958	949	958
Sherwood Estates	1750	2,055	2,076	2,058	2,079
Grayhawk	1760	6,126	5,988	5,929	5,988
Cherokee Estates II	1770	3,713	3,454	3,610	3,646
Linkside I	1780	4,523	4,202	4,160	4,202
Foothill Estates	1790	2,646	2,500	2,530	2,555
Calle Vista II	1800	2,728	2,448	4,792	4,840
Vista Del Oro	1810	3,113	2,784	2,760	2,788
Mission Olive	1820	7,716	7,793	4,061	4,102
J Richter Subdivision	1830	2,971	2,960	3,004	3,034
Total Revenues		54,490	52,551	50,860	51,369
Expenses					
Grandview Estates	1700	2,538	2,563	2,398	2,422
The Buttes	1710	2,540	2,565	1,562	1,578
Deer Creek	1720	1,244	1,256	845	853
Calle Vista II	1730	3,165	3,197	1,595	1,611
Cherokee Estates II	1740	1,260	1,273	791	799
Sherwood Estates	1750	1,712	1,729	1,237	1,249
Grayhawk	1760	2,997	3,027	2,200	2,222
Cherokee Estates II	1770	2,059	2,080	403	407
Linkside I	1780	3,538	3,573	1,946	1,965
Foothill Estates	1790	1,483	1,498	487	492
Calle Vista II	1800	1,109	1,120	2,189	2,211
Vista Del Oro	1810	3,299	3,332	1,380	1,394
Mission Olive	1820	2,157	2,179	2,583	2,609
J Richter Subdivision	1830	1,200	1,211	1,025	1,035
Feather River Bluffs	1850	-	41	-	-
Acacia Estates	1860	-	41	-	-
Ruddy Creek	1870	-	41	-	-
Total Expenses		30,301	30,727	20,641	20,847
Ending Fund Balance		\$ 110,001	\$ 131,825	\$ 140,220	\$ 170,741

BENEFIT ASSESSMENT DISTRICTS

Activity

This Fund accounts for the revenues and expenditures of the Benefit Assessment Districts.

FUND: 190

	BUDGET UNIT	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance		\$ 27,041	\$ 43,804	\$ 43,804	\$ 58,505
Revenues					
Linkside I	1900	3,252	3,285	3,179	3,211
Foothill Estates	1910	2,874	2,903	2,838	2,866
Calle Vista II	1920	6,375	6,439	6,166	6,228
Vista Del Oro	1930	5,978	6,038	5,836	5,894
Mission Olive	1940	5,482	5,537	5,353	5,407
Martin Ranch	1950	-	-	-	-
J Richter Subdivision	1960	1,556	1,572	-	-
Ruddy Creek	1970	-	-	-	-
Total Revenues		<u>25,517</u>	<u>25,772</u>	<u>23,372</u>	<u>23,606</u>
Expenses					
Linkside I	1900	1,578	1,594	1,594	1,610
Foothill Estates	1910	820	828	828	836
Calle Vista II	1920	1,102	1,113	1,113	1,124
Vista Del Oro	1930	2,190	2,212	2,212	2,234
Mission Olive	1940	2,601	2,627	2,668	2,695
Martin Ranch	1950	-	-	-	-
J Richter Subdivision	1960	463	468	256	259
Total Expenses		<u>8,754</u>	<u>8,842</u>	<u>8,671</u>	<u>8,758</u>
Ending Fund Balance		\$ 43,804	\$ 60,735	\$ 58,505	\$ 73,353

WESTSIDE PUBLIC SAFETY FACILITY 2006-1

Activity

This Fund accounts for revenues and expenditures for the Westside Public Safety Facility 2006-1 Property tax assessments.

FUND: 200

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 858,268	\$ 944,494	\$ 944,494	\$ 1,025,030
Revenues				
Revenues	87,992	91,095	81,330	98,271
Total Revenues	<u>87,992</u>	<u>91,095</u>	<u>81,330</u>	<u>98,271</u>
Expenses				
Services & Supplies	1,766	3,141	794	3,141
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u>1,766</u>	<u>3,141</u>	<u>794</u>	<u>3,141</u>
Ending Fund Balance	\$ 944,494	\$ 1,032,448	\$ 1,025,030	\$ 1,120,160

PUBLIC SAFETY SERVICE 2006-2

Activity

This Fund accounts for revenues and expenditures for the Public Safety Services 2006-2 property tax assessments.

FUND: 201

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 902,596	\$ 989,128	\$ 989,128	\$ 1,084,423
Revenues				
Revenues	88,298	91,095	98,436	99,040
Total Revenues	<u>88,298</u>	<u>91,095</u>	<u>98,436</u>	<u>99,040</u>
Expenses				
Services & Supplies	1,766	3,141	3,141	794
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u>1,766</u>	<u>3,141</u>	<u>3,141</u>	<u>794</u>
Ending Fund Balance	\$ 989,128	\$ 1,077,082	\$ 1,084,423	\$ 1,182,669

BUSINESS ASSISTANCE & HOUSING DEVELOPMENT SUMMARY OF EXPENDITURE BUDGETS

Activity

The Business Assistance & Housing Development Department is responsible for the management of eight to twelve grants per fiscal year, ranging from First Time Home Buyers to Housing Rehab.

		2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Housing Expense Budgets	FUND				
Housing Program Fund	220	\$ 1,236,025	\$ 502,461	\$ 1,290,429	\$ 1,400,523
Home-First Time Home Buyers	221	87,120	876,250	421,460	700,000
CDBG Community Development	222	8,908,227	10,278,146	513,141	1,069,816
CDBG Economic Development	223	186,689	34,282	-	-
CalHome Grant Fund	224	130,497	153,000	183,845	153,000
Housing Revolving Loan Fund	225	630,672	148,830	431,412	291,730
EDBG Revolving Loan Fund	226	-	-	-	-
CDBG Program Income Fund	227	1,151,092	1,426,922	78,344	811,127
CalHome Revolving Loan Fund	228	633,188	707,279	413,293	414,500
Home Revolving Loan Fund	229	40,049	787,252	22,496	535,000
USDA RBEG Revolving Loan Fund	230	-	-	-	-
City Revolving Loan Fund	231	3,711	150,000	-	150,000
Total Housing		<u>\$ 13,007,270</u>	<u>\$ 15,064,422</u>	<u>\$ 3,354,420</u>	<u>\$ 5,525,696</u>

HOUSING PROGRAM FUND

Activity

The Housing Program Fund accounts for loans and repayments of various grants.

FUND: 220

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 2,764,902	\$ 3,003,799	\$ 3,003,799	\$ 2,143,015
Revenues				
Revenues	327,655	304,560	429,645	271,565
Interfund Transfers In	1,147,267	-	-	-
Total Revenues	<u>1,474,922</u>	<u>304,560</u>	<u>429,645</u>	<u>271,565</u>
Expenses				
Salaries & Benefits	64,822	96,561	85,468	94,693
Services & Supplies	25,010	48,400	31,374	290,830
Loans Made	100,549	350,000	1,156,572	1,000,000
Transfers Out	1,045,644	7,500	17,015	15,000
Total Expenses	<u>1,236,025</u>	<u>502,461</u>	<u>1,290,429</u>	<u>1,400,523</u>
Ending Fund Balance	\$ 3,003,799	\$ 2,805,898	\$ 2,143,015	\$ 1,014,057

HOME GRANT FUND

Activity

This Fund accounts for the First Time Home Buyer Grants awarded by the City.

FUND: 221

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 357,475	\$ 375,123	\$ 375,123	\$ 276,283
Revenues				
Revenues	104,768	724,080	322,620	715,063
Interfund Transfers In	-			
Total Revenues	<u>104,768</u>	<u>724,080</u>	<u>322,620</u>	<u>715,063</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	17,250	-	-
Loans Made	-	400,000	-	400,000
Transfers Out	87,120	459,000	421,460	300,000
Total Expenses	<u>87,120</u>	<u>876,250</u>	<u>421,460</u>	<u>700,000</u>
Ending Fund Balance	\$ 375,123	\$ 222,953	\$ 276,283	\$ 291,346

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Activity

This Fund accounts for various CDBG funds. Each individual grant is approved by the City Council at the time of acceptance.

FUND: 222

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ (464,600)	\$ (278,274)	\$ (278,274)	\$ 121,515
Revenues				
Revenues	9,091,883	11,309,359	912,930	1,176,086
Transfers In	2,670			
Total Revenues	<u>9,094,553</u>	<u>11,309,359</u>	<u>912,930</u>	<u>1,176,086</u>
Expenses				
Salaries & Benefits	215,633	260,493	112,063	113,986
Services & Supplies	799,512	576,030	66,211	573,230
Grants / Loans Made	7,372,037	9,309,023	85,000	250,000
Transfers Out	521,045	132,600	249,867	132,600
Total Expenses	<u>8,908,227</u>	<u>10,278,146</u>	<u>513,141</u>	<u>1,069,816</u>
Ending Fund Balance	\$ (278,274)	\$ 752,939	\$ 121,515	\$ 227,785

CDBG ECONOMIC DEVELOPMENT LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant.

FUND: 223

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ (2,516)	\$ (2,582)	\$ (2,582)	\$ -
Revenues				
Revenues	186,623	32,537	2,582	-
Total Revenues	<u>186,623</u>	<u>32,537</u>	<u>2,582</u>	<u>-</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Loans	-	-	-	-
Transfers Out	186,689	34,282	-	-
Total Expenses	<u>186,689</u>	<u>34,282</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ (2,582)	\$ (4,327)	\$ -	\$ -

CALHOME GRANT FUND

Activity

This Fund accounts for the CalHome Grant.

FUND: 224

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 72,971	\$ 72,971	\$ 72,971	\$ 89,684
Revenues				
Revenues	130,497	189,541	200,558	202,811
Total Revenues	130,497	189,541	200,558	202,811
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Loans Made	-	-	-	-
Interfund Transfers	130,497	153,000	183,845	153,000
Total Expenses	130,497	153,000	183,845	153,000
Ending Fund Balance	\$ 72,971	\$ 109,512	\$ 89,684	\$ 139,495

CITY HOUSING REHAB REVOLVING LOAN FUND

Activity

This Fund accounts for repayment of loans to low and moderate income families. The revenues received for payment are available to fund a variety of activities which benefit the City.

FUND: 225

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 1,370,149	\$ 1,406,039	\$ 1,406,039	\$ 1,102,342
Revenues				
Revenues	666,562	81,014	127,715	39,571
Total Revenues	<u>666,562</u>	<u>81,014</u>	<u>127,715</u>	<u>39,571</u>
Expenses				
Salaries & Benefits			6,533	7,000
Services & Supplies	904	15,300	263,679	151,200
Loans Made	392,046	100,000	161,200	100,000
Capital Outlay	-	-		
Transfers Out	237,722	33,530	-	33,530
Total Expenses	<u>630,672</u>	<u>148,830</u>	<u>431,412</u>	<u>291,730</u>
Ending Fund Balance	\$ 1,406,039	\$ 1,338,223	\$ 1,102,342	\$ 850,183

ECONOMIC DEVELOPMENT REVOLVING LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant revolving loan fund.

FUND: 226

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 44,244	\$ 44,244	\$ 44,244	\$ 44,244
Revenues				
Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenses	-	-	-	-
Ending Fund Balance	\$ 44,244	\$ 44,244	\$ 44,244	\$ 44,244

CDBG PROGRAM INCOME

Activity

This Fund accounts for Program Income from the Community Development Block Grant.

FUND: 227

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 1,412,171	\$ 1,143,389	\$ 1,143,389	\$ 1,485,465
Revenues				
Revenues	174,614	384,732	117,321	118,494
Transfers In	707,696	114,810	303,099	250,000
Total Revenues	<u>882,310</u>	<u>499,542</u>	<u>420,420</u>	<u>368,494</u>
Expenses				
Salaries & Benefits	23,484	57,630	78,344	79,127
Services & Supplies	884,624	769,292	-	132,000
Loans Made	-	600,000		600,000
Capital Outlay	242,984	-		
Transfers Out	-	-	-	-
Total Expenses	<u>1,151,092</u>	<u>1,426,922</u>	<u>78,344</u>	<u>811,127</u>
Ending Fund Balance	\$ 1,143,389	\$ 216,009	\$ 1,485,465	\$ 1,042,832

CAL HOME REVOLVING LOAN FUND

Activity

This Fund accounts for Program Income from the Cal Home Revolving Loan Fund.

FUND: 228

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 984,477	\$ 508,799	\$ 508,799	\$ 313,338
Revenues				
Revenues	27,013	34,153	23,987	23,243
Interfund Transfers In	130,497	184,861	193,845	185,000
Total Revenues	<u>157,510</u>	<u>219,014</u>	<u>217,832</u>	<u>208,243</u>
Expenses				
Salaries & Benefits	32,323	2,279	8,500	8,500
Services & Supplies	1,528	5,000	4,793	6,000
Loans Made	599,337	700,000	400,000	400,000
Total Expenses	<u>633,188</u>	<u>707,279</u>	<u>413,293</u>	<u>414,500</u>
Ending Fund Balance	\$ 508,799	\$ 20,534	\$ 313,338	\$ 107,081

HOME REVOLVING LOAN FUND

Activity

This Fund accounts for Program Income from Home Loans.

FUND: 229

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 539,618	\$ 904,014	\$ 904,014	\$ 1,382,128
Revenues				
Revenues	317,325	495,332	179,138	182,943
Transfers In	87,120	574,742	321,472	
Total Revenues	<u>404,445</u>	<u>1,070,074</u>	<u>500,610</u>	<u>182,943</u>
Expenses				
Salaries & Benefits	36,944	47,497	21,000	22,000
Services & Supplies	3,105	39,755	1,496	13,000
Loans Made	-	700,000		500,000
Transfers Out	-	-	-	-
Total Expenses	<u>40,049</u>	<u>787,252</u>	<u>22,496</u>	<u>535,000</u>
Ending Fund Balance	\$ 904,014	\$ 1,186,836	\$ 1,382,128	\$ 1,030,071

USDA RURAL BUSINESS ENTERPRISE REVOLVING FUND

Activity

The Rural Business Enterprises Grants program provides grants for projects that facilitate development of small and emerging rural business and a broad array of related activities.

FUND: 230

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 28,567	\$ 29,339	\$ 29,339	\$ 29,840
Revenues				
Revenues	772	923	501	506
Interfund Transfers	-	-	-	-
Total Revenues	<u>772</u>	<u>923</u>	<u>501</u>	<u>506</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 29,339	\$ 30,262	\$ 29,840	\$ 30,346

CITY REVOLVING LOAN FUND

Activity

This Fund accounts for the City Revolving Loan Fund, including payments of principal and interest. These are City housing funds, not grant funds.

FUND: 231

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 256,745	\$ 265,536	\$ 265,536	\$ 270,084
Revenues				
Revenues	12,502	7,518	4,548	4,593
Transfers In	-	-	-	-
Total Revenues	<u>12,502</u>	<u>7,518</u>	<u>4,548</u>	<u>4,593</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	3,711	-	-	-
Loans Made	-	150,000	-	150,000
Transfers Out	-	-	-	-
Total Expenses	<u>3,711</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Ending Fund Balance	\$ 265,536	\$ 123,054	\$ 270,084	\$ 124,677

DEBT SERVICE FUND

Activity

This Fund accounts for activities related to paying the Debt Service on several City loans and the PERS Pension Bond.

FUND: 250

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 168,963	\$ 369,249	\$ 369,249	\$ 362,964
Revenues				
Revenues	1,573,063	1,366,490	1,366,490	1,373,956
Transfers In	-	-	-	-
Total Revenues	<u>1,573,063</u>	<u>1,366,490</u>	<u>1,366,490</u>	<u>1,373,956</u>
Expenses				
Principal retirement	885,000	875,000	885,000	895,000
Interest and fiscal charges	487,777	494,990	487,775	478,956
Total Expenses	<u>1,372,777</u>	<u>1,369,990</u>	<u>1,372,775</u>	<u>1,373,956</u>
Ending Fund Balance	\$ 369,249	\$ 365,749	\$ 362,964	\$ 362,964

CAPITAL ASSET REPLACEMENT FUND

Activity

This Fund was established to account for major purchases and replacement of equipment and vehicles for various Departments within the City.

FUND: 300

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 2,042,664	\$ 2,751,923	\$ 2,751,923	\$ 3,206,226
Revenues				
Transfers In	<u>2,350,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Total Revenues	<u><u>2,350,000</u></u>	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>	<u><u>-</u></u>
Expenses				
Capital Outlay	<u>1,640,741</u>	<u>2,007,000</u>	<u>545,697</u>	<u>700,000</u>
Total Expenses	<u><u>1,640,741</u></u>	<u><u>2,007,000</u></u>	<u><u>545,697</u></u>	<u><u>700,000</u></u>
Ending Fund Balance	\$ 2,751,923	\$ 1,744,923	\$ 3,206,226	\$ 2,506,226

CAPITAL PROJECTS & IMPROVEMENTS FUND

Activity

This Funds purpose is to account for major renovations and repairs to City infrastructure.

FUND: 301

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 2,538,797	\$ 4,225,395	\$ 4,225,395	\$ 1,076,793
Revenues				
Revenues	-	-	3,181,095	4,850,797
Transfers In	5,496,229	800,000	3,094,978	-
Total Revenues	<u>5,496,229</u>	<u>800,000</u>	<u>6,276,073</u>	<u>4,850,797</u>
Expenses				
Capital Outlay	3,809,631	6,456,154	9,424,675	5,439,998
Total Expenses	<u>3,809,631</u>	<u>6,456,154</u>	<u>9,424,675</u>	<u>5,439,998</u>
Ending Fund Balance	\$ 4,225,395	\$ (1,430,759)	\$ 1,076,793	\$ 487,592

CAPITAL PROJECTS FUND

Activity

The Capital Projects Fund was established to provide for new City infrastructure requirements. This fund was closed and consolidated with Fund 301 Capital Improvements and Projects.

FUND: 302

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 153,643	\$ -	\$ -	\$ -
Revenues				
Revenues	3,587	-	-	-
Transfers In	-	-	-	-
Total Revenues	<u>3,587</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Services & Supplies	-			
Capital Outlay	157,230	-	-	-
Transfer out			-	
Total Expenses	<u>157,230</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECTS FUND (RDA BOND PROCEEDS)

Activity

This Fund was established to account for capital improvements with the excess RDA bond proceeds. Projects must be consistent with the original purpose of the bond proceeds.

FUND: 303

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 1,135,965	\$ 92,271	\$ 92,271	\$ -
Revenues				
Revenues	22,590	-	-	-
Transfers In	-	-	-	-
Total Revenues	<u>22,590</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	1,066,284	92,271	92,271	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u>1,066,284</u>	<u>92,271</u>	<u>92,271</u>	<u>-</u>
Ending Fund Balance	\$ 92,271	\$ -	\$ -	\$ -

SEWER FUND

Activity

The Public Works Department oversees the Sewer Fund. This Fund accounts for the activities related to the operation and maintenance of the Sewer Collection System.

FUND: 400

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 14,545,863	\$ 14,706,023	\$ 14,706,023	\$ 15,792,318
Revenues				
Revenues	5,656,982	5,907,842	5,513,073	5,603,968
Transfers In	-			
Total Revenues	<u>5,656,982</u>	<u>5,907,842</u>	<u>5,513,073</u>	<u>5,603,968</u>
Expenses				
Salaries & Benefits	551,713	818,819	798,759	827,723
Services & Supplies	3,576,384	3,984,335	3,263,310	3,479,863
Capital Outlay	1,112,963	152,845	-	3,800,000
Transfers Out	255,762	312,608	364,709	312,608
Total Expenses	<u>5,496,822</u>	<u>5,268,607</u>	<u>4,426,778</u>	<u>8,420,194</u>
Ending Fund Balance	\$ 14,706,023	\$ 15,345,258	\$ 15,792,318	\$ 12,976,092

AIRPORT FUND

Activity

The Public Works Department operates, develops and maintains the City's Municipal Airport. The golf course lease and ATC building are included in this Fund.

FUND: 410

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 5,021,197	\$ 5,016,475	\$ 5,016,475	\$ 4,749,248
Revenues				
Revenues	727,173	735,790	717,314	750,506
Transfers In	-	-	-	-
Total Revenues	<u>727,173</u>	<u>735,790</u>	<u>717,314</u>	<u>750,506</u>
Expenses				
Salaries & Benefits	194,236	202,901	240,352	259,428
Services & Supplies	424,835	1,409,409	646,835	1,355,235
Capital Outlay	25,709	-	-	-
Transfers Out	87,115	97,354	97,354	97,354
Total Expenses	<u>731,895</u>	<u>1,709,664</u>	<u>984,541</u>	<u>1,712,017</u>
Ending Fund Balance	\$ 5,016,475	\$ 4,042,601	\$ 4,749,248	\$ 3,787,737

STORES REVOLVING FUND

Activity

This Fund accounts for the cost of office and computer supplies, postage and copy machine operation, which are shared by a number of City Departments. This fund will be closed this fiscal year.

FUND: 501

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 11,990	\$ 11,990	\$ 11,990	\$ -
Revenues				
Reimbursements	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Office Expense	-	-	11,990	-
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>11,990</u>	<u>-</u>
Ending Fund Balance	\$ 11,990	\$ 11,990	\$ -	\$ -

VEHICLE MAINTENANCE FUND

Activity

The Public Works Department provides maintenance services to the City's fleet of vehicles and miscellaneous small equipment. This fund will be closed this fiscal year.

FUND: 502

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Cash Balance	\$ 179,171	\$ 179,171	\$ 179,171	\$ -
Revenues				
Revenue	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Transfers out			179,171	
Total Expenses	<u>-</u>	<u>-</u>	<u>179,171</u>	<u>-</u>
Ending Fund Balance	\$ 179,171	\$ 179,171	\$ -	\$ -

WORKERS COMPENSATION SELF INSURANCE FUND

Activity

This Fund accounts for the City's self insured Workers' Compensation program to pay for on the job injury claims by City's employees.

FUND: 510

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 739,931	\$ 710,766	\$ 710,766	\$ 874,417
Revenues				
Revenues	375,897	425,051	473,872	417,206
Total Revenues	<u>375,897</u>	<u>425,051</u>	<u>473,872</u>	<u>417,206</u>
Expenses				
Services & Supplies	-	404,484	310,221	404,484
Claims	405,062	10,000		10,000
Transfers Out	-	-	-	-
Total Expenses	<u>405,062</u>	<u>414,484</u>	<u>310,221</u>	<u>414,484</u>
Ending Fund Balance	\$ 710,766	\$ 721,333	\$ 874,417	\$ 877,139

UNEMPLOYMENT SELF INSURANCE FUND

Activity

This Fund accounts for Unemployment Insurance claims. Target Fund Balance is no less than twice the prior years claims expense.

FUND: 520

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 172,798	\$ 91,714	\$ 91,714	\$ 92,703
Revenues				
Revenues	28,108	33,855	30,415	37,925
Total Revenues	<u>28,108</u>	<u>33,855</u>	<u>30,415</u>	<u>37,925</u>
Expenses				
Claims	24,522	35,000	29,426	36,414
Transfers Out	84,670	-	-	-
Total Expenses	<u>109,192</u>	<u>35,000</u>	<u>29,426</u>	<u>36,414</u>
Ending Fund Balance	\$ 91,714	\$ 90,569	\$ 92,703	\$ 94,214

VISION SELF INSURANCE FUND

Activity

This Fund accounts for the City's self insured Vision Service Plan.

FUND: 530

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Fund Balance	\$ 29,229	\$ 12,017	\$ 12,017	\$ -
Revenues				
Revenues	967	1,324	415	-
Total Revenues	<u>967</u>	<u>1,324</u>	<u>415</u>	<u>-</u>
Expenses				
Services & Supplies	18,179	13,180	12,432	-
Transfers Out	-	-	-	-
Total Expenses	<u>18,179</u>	<u>13,180</u>	<u>12,432</u>	<u>-</u>
Ending Fund Balance	\$ 12,017	\$ 161	-	\$ -

SUCCESSOR AGENCY

Activity

Formerly the Redevelopment Agency Tax Increment Fund. Activities are funded by tax increments as approved by the Oversight Board and the State Department of Finance.

FUND: 560

	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
Beginning Cash Balance	\$ 2,217,127	\$ 2,384,717	\$ 2,384,717	\$ 2,478,663
Revenues				
Revenues	1,697,899	1,728,138	1,678,748	1,673,636
Transfers In				
Total Revenues	<u>1,697,899</u>	<u>1,728,138</u>	<u>1,678,748</u>	<u>1,673,636</u>
Expenses				
Salaries & Benefits	5,000	5,000	5,000	5,000
Services & Supplies	7,452	9,486	9,486	9,676
Principal retirement	1,135,000	1,250,000	1,250,000	1,315,000
Interest & fiscal agent fees	382,857	322,394	320,316	322,394
Transfers Out	-	-	-	-
Total Expenses	<u>1,530,309</u>	<u>1,586,880</u>	<u>1,584,802</u>	<u>1,652,070</u>
Ending Cash Balance	\$ 2,384,717	\$ 2,525,975	\$ 2,478,663	\$ 2,500,229

SUMMARY OF TRANSFERS

FISCAL YEAR 2025-2026

Fund	Account #	Transfer-Out	Transfer-In
General Fund - Police Support	100.1140.4750		170,000
Supplemental Law Enforcement Services	150.1650.9000	120,000	
Public Safety Augmentation	151.1660.9000	50,000	
General Fund - Cost Allocation	100.1300.4750		424,962
Sewer Fund	400.4000.9000	312,608	
Airport Fund	410.4100.9000	97,354	
Supplemental Benefits Fund	120.1480.9000	2,500	
Housing Program Fund	220.2200.9000	12,500	
General Fund - Streets	100.1170.4750		580,094
Gas Tax	113.1470.9000	580,094	
Subtotal Transfers		<u>1,175,056</u>	<u>1,175,056</u>