



Treasurer's Report

Month Ending December 31, 2025

UNAUDITED NUMBERS

Fund	Cash & Investments 7/01/2025	Revenue	Expenditures	Cash & Investments 12/31/2025
100 General Fund	\$ 48,969,648	\$ 38,593,156	\$ 52,258,301	\$ 35,304,503
101 CFD 2007-01	(19,286)	-	1,128,970	(1,148,256)
103 Measure L	180,236	5,373,994	6,444,556	(890,327)
104 American Rescue Plan	5,365,319	58,381	820,851	4,602,850
120 Library Fund	2,026,288	1,535,837	832,555	2,729,570
200 Parks, Recreation & Cultural Services	3,856,093	7,089,396	4,158,545	6,786,945
210 Public Safety	822,401	266,226	67,166	1,021,461
270 Community Development	10,245,407	2,205,984	3,345,906	9,105,485
300 Streets	20,194,612	6,056,394	5,293,571	20,957,434
331 Transportation	123,281	1,235	61,577	62,939
350 Community Programs	494,353	1,715,406	2,965,381	(755,622)
410 Capital Outlay	133,578	272	-	133,850
431 Impact Mitigation Fees	28,661,174	2,430,014	6,360,523	24,730,665
490 Debt Service	-	1,641,600	1,180,750	460,850
500 Electric Utility	35,430,449	57,819,914	61,078,074	32,172,290
530 Wastewater Utility	32,153,284	13,353,061	19,213,595	26,292,751
560 Water Utility	65,502,234	10,079,318	7,074,895	68,506,658
600 Transit	3,259,647	5,346,226	5,611,030	2,994,843
641 Equipment Replacement	6,134,588	2,475,179	665,635	7,944,132
650 Fleet	486,590	761,051	1,429,364	(181,723)
655 Insurance	26,585,424	15,362,654	12,674,480	29,273,598
700 Landscape Maint.	257,035	4,025	28,185	232,875
	\$ 290,862,356	\$ 172,169,325	\$ 192,693,909	\$ 270,337,771

*Cash and investments for Electric Utility does not include the amount held in the NCPA GOR.

Cash & Pooled Cash Investments Summary		
Farmers & Merchants	Main Account	\$ 5,144,775
Farmers & Merchants	Payroll	824,749
Farmers & Merchants	Money market	28,181,117
Farmers & Merchants	Certificates of Deposit	733,479
Farmers & Merchants	DB Claims	8,837
Farmers & Merchants	AIMS	22,531
Farmers & Merchants	Central Plume	60,489
PARS	Pension Trust	31,112,416
PARS	OPEB Trust	2,876,777
Local Agency Investment Fund	LAIF Investment	51,657,566
Wells Fargo Bank	Investments	124,133,536
Cal Trust Medium Term Fund	Investments	11,572,451
US Bank	Debt service	14,006,167
Cash Held by City	Misc.	4,696
Cash and Pooled Cash Investments		\$ 270,337,771



Treasurer's Report

Month Ending December 31, 2025

Revenues (excluding transfers in)

Fund Information	Adopted Budget	Amended Budget	Year To Date	Percentage	Prior Year Actual
General Fund					
Taxes	48,058,730	48,058,730	15,616,350	32.5%	9,141,743
Licenses & Permits	138,300	138,300	33,651	24.3%	23,453
Fines/Forfeits & Penalties	1,234,100	1,234,100	668,676	54.2%	734,313
From Use Of Money/Proceeds	7,700,000	7,700,000	4,217,644	54.8%	4,029,600
Miscellaneous Revenue	864,570	864,570	186,214	21.5%	(891,245)
Intergovernmental Revenues	9,043,080	9,043,080	312,994	3.5%	594,320
Charges For Services	1,263,860	1,327,860	859,854	64.8%	528,906
General Fund Revenue	\$ 68,302,640	\$ 68,366,640	\$ 21,895,383	32.0%	\$ 14,161,090
Other Funds					
101 CFD 2007-01	1,133,470	1,133,470	-	0.0%	-
103 Measure L	8,739,160	8,739,160	3,121,516	35.7%	835,021
104 American Rescue Plan	-	-	5,226,106	0.0%	5,616,976
120 Library Fund *1	26,000	27,000	86,642	320.9%	76,310
200 Parks, Recreation & Cultural Services	2,675,950	2,675,950	1,365,257	51.0%	940,956
210 Public Safety *2	237,000	237,000	566,053	238.8%	190,780
270 Community Development	3,958,330	3,958,330	1,939,207	49.0%	2,183,634
300 Streets	6,255,170	6,255,170	4,650,853	74.4%	2,508,324
331 Transportation	104,930	104,930	1,235	1.2%	(68,932)
350 Community Programs	11,798,000	12,400,910	1,108,591	8.9%	390,281
410 Capital Outlay	-	140,000	153,588	0.0%	99,144
431 Impact Mitigation Fees	1,852,180	1,852,180	869,758	47.0%	1,615,858
500 Electric Utility	97,200,230	97,200,230	53,763,495	55.3%	57,167,184
530 Wastewater Utility	19,473,590	19,473,590	12,613,716	64.8%	10,348,853
560 Water Utility	15,638,060	15,638,060	9,522,709	60.9%	9,823,471
600 Transit	8,890,430	8,890,430	3,409,709	38.4%	1,288,054
641 Equipment Replacement	-	-	115,054	0.0%	1,217,507
650 Fleet	2,970,000	2,970,000	359,426	12.1%	621,620
655 Insurance	17,093,660	17,093,660	12,943,301	75.7%	7,633,509
700 Landscape Maint.	33,800	33,800	3,618	10.7%	3,777
Subtotal Other Fund	198,079,960	198,823,870	111,819,834	56.2%	102,492,327
Total Revenue	\$ 266,382,600	\$ 267,190,510	\$ 133,715,217	50.0%	\$ 116,653,417

*1 Increase is due to investment earnings that were not programmed in the FY 26 Adopted Budget

*2 Increase reflects State Grant funding recognized in FY 26 that was received in FY25



Treasurer's Report

Month Ending December, 31 2025

Expenditures (excluding transfers out)

Fund Information	Adopted Budget	Amended Budget	Year To Date	Percentage	Prior Year Actual
General Fund					
Division Name					
City Clerk	961,690	961,690	419,275	43.6%	340,454
City Manager	2,171,600	2,171,600	1,193,524	55.0%	1,018,122
City Attorney	1,387,540	1,387,540	686,842	49.5%	568,020
Risk Management *1	(1,690)	(1,690)	(249,355)	14754.7%	3,861
General Government	4,519,140	4,519,140	2,050,286	45.4%	1,930,457
Internal Services Admin	114,870	114,870	54,221	47.2%	146,183
Budget & Treasury	578,420	578,420	307,731	53.2%	221,210
Financial Services	3,589,520	3,589,520	1,794,440	50.0%	1,537,860
Human Resources	1,172,280	1,172,280	504,329	43.0%	451,320
Information Technology	2,869,320	2,869,320	1,391,799	48.5%	1,447,417
Internal Services	8,324,410	8,324,410	4,052,520	48.7%	3,803,990
Administration	2,588,160	2,588,160	1,836,259	70.9%	1,451,963
Services Bureau	6,606,610	6,606,610	3,550,582	53.7%	3,070,741
Operations Bureau	19,379,190	19,379,190	11,954,004	61.7%	10,930,303
Police	28,573,960	28,573,960	17,340,845	60.7%	15,453,007
Administration	1,669,190	1,669,190	976,065	58.5%	935,471
Operations	15,069,040	15,492,137	8,792,252	56.8%	8,126,295
Fire	16,738,230	17,161,327	9,768,317	56.9%	9,061,766
Public Works Administration	668,540	668,540	419,045	62.7%	254,514
Engineering	2,531,530	2,531,530	1,463,905	57.8%	1,249,219
Facilities	1,515,630	1,515,630	652,425	43.0%	627,900
Graffiti Abatement & Lot Maint	65,500	65,500	6,331	9.7%	3,950
Public Works	4,781,200	4,781,200	2,541,706	53.2%	2,135,583
Housing & Community Develop	477,540	477,540	218,914	45.8%	177,497
Community Development	477,540	477,540	218,914	45.8%	177,497
Non Departmental	4,355,740	4,355,740	463,597	10.6%	1,195,746
Non-Departmental	4,355,740	4,355,740	463,597	10.6%	1,195,746
Subtotal General Fund Expenditures	\$ 67,770,220	\$ 68,193,317	\$ 36,436,185	53.4%	\$ 33,758,046
Other Funds					
101 CFD 2007-01	4,500	4,500	-	0.0%	-
103 Measure L	7,330,800	7,330,800	4,184,209	57.1%	3,745,786
104 American Rescue Plan *2	-	5,185,505	623,072	12.0%	309,235
120 Library Fund	1,665,930	1,666,930	767,199	46.0%	771,609
200 Parks, Recreation & Cultural Services	8,247,630	8,632,414	3,927,186	45.5%	3,446,664
210 Public Safety	233,560	441,098	51,902	11.8%	67,981
270 Community Development	5,751,980	5,751,980	2,121,587	36.9%	1,502,021
300 Streets	9,181,830	16,353,339	4,893,805	29.9%	2,640,664
331 Transportation	125,000	136,280	50,198	36.8%	59,671
350 Community Programs	1,312,200	11,078,454	2,235,910	20.2%	852,746
410 Capital Outlay *2	740,000	13,549,332	3,141,845	23.2%	3,285,819
431 Impact Mitigation Fees *2	14,000	3,075,848	335,596	10.9%	67,235
500 Electric Utility	93,597,930	96,448,213	52,582,349	54.5%	49,086,308
530 Wastewater Utility	19,509,400	32,285,699	13,599,283	42.1%	11,633,951
560 Water Utility	12,500,030	28,306,798	5,123,225	18.1%	5,377,500
600 Transit	8,707,360	13,576,558	5,058,592	37.3%	1,756,014
641 Equipment Replacement	2,825,940	3,484,211	406,666	11.7%	317,474
650 Fleet	2,952,970	2,952,970	729,238	24.7%	625,011
655 Insurance	20,123,150	20,851,485	10,319,464	49.5%	9,355,520
700 Landscape Maint.	60,340	60,340	25,270	41.9%	29,143
Subtotal Other Fund	\$ 194,884,550	\$ 271,172,754	\$ 110,176,596	40.6%	\$ 94,930,352
Total Expenditures	\$ 262,654,770	\$ 339,366,071	\$ 146,612,781	43.2%	\$ 128,688,398

*1 Annual salary and benefit expenditures transferred to Workers' Compensation and General Liability funds.

*2 Budget and expenditures are related to capital projects and funds will be spent as project is completed.