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## FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Councilmember Bennett, Mayor Coolidge, and Chair Morgan  
**Meeting of Wednesday, January 24, 2024 – 8:30 a.m. to 10:30 a.m.**

**Meeting Location: Council Chamber Building, Conference Room 1, 421 Main St. Chico, CA**

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### REGULAR AGENDA

#### A. REVIEW OF ANNUAL AUDITED FINANCIAL REPORTS

The certified public accounting firm of CliftonLarsonAllen LLP (CLA) was engaged by the City Council to perform an audit of the financial statements and perform compliance testing of the City of Chico, Chico Passenger Facility Charges and Chico Urban Area Joint Powers Financing Authority for the fiscal year ended June 30, 2023. CLA issued unmodified (clean) audit opinions on all financial statements. CLA management will present the results of the audit to Finance Committee. Upon Finance Committee recommendation, these reports will be forwarded to City Council for acknowledgement and receipt.

**Recommendation:** *The Administrative Services Director recommends the Finance Committee review and forward to Council the 2023 Audit Financial Reports for final approval.*

#### B. MONTHLY FINANCIAL REPORT

The Administrative Services Director will present the Monthly Financial Report and Budget Monitoring Reports through December 31, 2023. **(Report – Barbara Martin, Administrative Services Director)**

C. **PUBLIC COMMENTS** - *Members of the public may address the Committee at this time on any matter not already listed on the agenda, with comments being limited to three minutes. The Committee cannot take any action at this meeting on requests made under this section of the agenda.*

D. **ADJOURNMENT** - The meeting will adjourn no later than 10:30 a.m. to the next regular Finance Committee Meeting on February 28, 2024, at 8:30 a.m. in Conference Room 1 at 421 Main St.

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### SPEAKER ANNOUNCEMENT

**NOTE:** Citizens and other interested parties are encouraged to participate in the public process and will be invited to address the Committee regarding each item on the agenda. In order to maintain an accurate and complete record, the following procedural guidelines are being implemented:

1. Speaker Cards – speakers will be asked to print his/her name on a speaker card to address the Committee and provide card to the Clerk prior to the completion of the Staff Report.
2. The Clerk will call on speakers in the order the cards are received.
3. Speakers may address the Committee one time per agenda item.
4. Speakers will have three minutes to address the Committee.

### Distribution available in the office of the City Clerk

**Posted: 1/19/24 prior to 12:00 p.m. at 421 Main St. Chico, CA 95928 and [www.chicoca.gov](http://www.chicoca.gov)**

**Copies of the agenda packet are available for review at: City Clerk's Office, 411 Main St. Chico, CA.**



Please contact the City Clerk at 530-896-7250 should you require an agenda in an alternative format or if you need to request a disability-related modification or accommodation in order to participate in a meeting. This request should be received at least three working days prior to the meeting in order to accommodate your request.



## Finance Committee Agenda Report

Meeting Date: 01/24/24

TO: Finance Committee  
FROM: Heather Childs, Accounting Manager  
RE: Review of June 30, 2023 Audited Financial Reports

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### REPORT IN BRIEF:

The certified public accounting firm of CliftonLarsonAllen LLP (CLA) was engaged by the City Council to perform an audit of the financial statements and perform compliance testing of the City of Chico, Chico Passenger Facility Charges and Chico Urban Area Joint Powers Financing Authority for the fiscal year ended June 30, 2023. CLA issued unmodified (clean) audit opinions on all financial statements. CLA management will present the results of the audit to Finance Committee. Upon Finance Committee recommendation, these reports will be forwarded to City Council for acknowledgement and receipt.

**Recommendation:** The Administrative Services Director recommends the Finance Committee review and forward to Council the following reports for final approval:

- City of Chico Annual Comprehensive Financial Report (ACFR) – (Attachment A)
- Single Audit Report – (Attachment B)
- City of Chico Passenger Facility Charges Report– (Attachment C)
- Chico Urban Area Joint Powers Financing Authority Report– (Attachment D)
- Appropriations Limit Report– (Attachment E)

### FISCAL IMPACT:

N/A

### BACKGROUND:

Pursuant to the provisions of Sections 908 and 1109 of the City's Charter, an independent auditor, hired by the Council to perform an annual audit of the books, financial records and related documents of the City in accordance with generally accepted auditing standards, shall submit to the Council a report on the audit for the preceding fiscal year on or before the first regular meeting in February, unless an extension is granted by the Council. Staff is pleased to report that no extension is required this year.

### DISCUSSION:

In addition to the unmodified (clean) audit opinions noted above, Staff is happy to state that CLA had no management findings, material weaknesses or significant deficiencies to report during the audit of the CAFR.

Prepared by:

  
Heather Childs, Accounting Manager

Reviewed and Approved by:

  
Barbara Martin, Administrative Services Director

Approved and Recommended by:

  
Mark Sorensen, City Manager

### DISTRIBUTION:

City Clerk



# City of **Chico** California



# 2023

## **Annual Comprehensive Financial Report**

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**Fiscal Year Ended June 30, 2023**

# CITY OF CHICO

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**Chico, California**



## **Annual Comprehensive Financial Report** **Year Ended June 30, 2023**

**Prepared by:**  
**Administrative Services Department - Finance Division**

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## **INTRODUCTORY SECTION**




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ADMINISTRATIVE  
SERVICES DEPARTMENT

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 P.O. Box 3420 Fax (530) 895-4656  
 Chico, CA 95927 <http://www.ci.chico.ca.us>

December 15, 2023

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Chico:

The City of Chico (City) submits to you its Annual Financial Report (AFR) for the year ended June 30, 2023. The Administrative Services Department publishes the AFR to provide information about the City to its citizens, the investment community, the general public, and others who may have an interest in the financial well-being of the City. The data presented is designed to help readers assess our financial condition and understand the services we provide to the citizens of the City of Chico. This letter of transmittal is designed to be read with and complement the Management's Discussion and Analysis (MD&A). The MD&A can be found immediately following the report of the independent auditor.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City of Chico. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and fairly represent the financial position and changes in financial position of the City. Disclosures necessary to enable the reader to gain an understanding of the City's financial affairs have been included.

The City has a comprehensive internal control framework that is designed to protect the City's assets from loss, theft, or misuse and compile sufficient reliable information for the preparation of the City's financial statements. Because the cost of internal controls should not outweigh their benefits, the City's internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The Charter of the City of Chico requires an annual audit to be conducted by an independent auditor employed by the City Council. The audit report is to be prepared in accordance with auditing standards generally accepted in the United States of America (GAAP) and submitted to the City Council on or before the first regular City Council meeting in February. CliftonLarsonAllen LLP, a firm of licensed certified public accountants, has audited the attached financial statements. Based on the results of the audit, the City of Chico's financial statements for the fiscal year ended June 30, 2023, received an unmodified ("clean") opinion in the independent auditor's report (which is presented as the first component of the financial section of this report).

### **Profile of Chico**

The City of Chico was founded in 1860 by General John Bidwell, and incorporated on January 8, 1872, with a population of approximately 1,000 persons in an area of 6.6 square miles. The incorporated area of the City of Chico has grown to over 30 square miles, with a population of 107,394.

Chico is the largest city in Butte County, located in the Northern Sacramento Valley approximately 90 miles north of Sacramento, and serves as the commercial center for a three-county regional market area. Chico supports a diverse range of industries including agriculture, recreation, tourism, education, medical, and manufacturing. Chico is also the home of the second oldest

institution in the California State University system, enrolling approximately 14,000 students annually.

Residents and visitors alike can sample locally grown almonds, bicycle in Bidwell Park (one of the largest municipally owned parks in the United States), tour the historic Bidwell Mansion, and take in the beauty of the California State University, Chico campus without having to stray too far from Chico's quaint and thriving downtown business district. A municipal airport and industrial park are situated in northern Chico.

The City is governed by a charter and operates under a Council-Manager form of government. The City Council consists of seven members representing seven separate geographical districts, elected to staggered four-year terms. An election held each November in even numbered years chooses either three or four council members. The Council selects a mayor and vice mayor from among its members to serve two-year terms. The mayor presides over the Council meetings, which are held on the first and third Tuesdays of each month. The City Council appoints a City Manager to implement its policies and directives, a City Clerk to maintain public records and manage the elections process, and a City Attorney to serve as its legal counsel.

The City provides a broad range of services including: police and fire protection; construction and maintenance of streets and infrastructure; community development, including planning and zoning, building and safety, and housing activities; park and recreational activities; municipal airport; sewer collection and treatment; and general administrative services.

The budget serves as the foundation for financial planning and control for the City of Chico. Budgetary control is maintained to ensure compliance with legal provisions of the annual appropriated budget as approved and modified by the City Council. The City Charter requires the City Manager to present a proposed budget to the City Council by June 1 of each year. Budgetary control is at the department category level.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operated in fiscal year 2022-23.

### **Chico's Economic Condition**

#### ***Local Economy***

Chico's local economy continues to make slow progress and growth overall, though the economy has slowed after the stronger increase that occurred on the heels of emerging from the COVID-19 pandemic.

One indicator of the local economy is the rate of unemployment. The unemployment rate for Chico increased slightly from 4% at June 2022 to 5% as of June 2023. As businesses continue to come out of the pandemic, the unemployment rate continues to fluctuate.

Another indicator of the local economy is community development. During the fiscal year, 197 residential building permits were issued along with 94 commercial building permits. In calendar year 2023, 885 housing units were completed. This continues the strong building market that occurred during the year ended June 2022, when 301 residential building and 31 commercial building permits were issued.

While there are clearly positive indications that the local economy is moving forward, the lingering question is whether or not the level of economic growth is sufficient to provide the revenue

necessary to meet increasing City costs. The City will continue to partner with the private sector in order to further economic development and find new ways to attract businesses as well as finding new ways to provide City services more effectively and efficiently.

The influence of the local economy impacts are evidenced by the following key City revenue sources, which increased during the fiscal year ended June 30, 2023 as follows:

- Sales Tax increased 13.7%
- Property Tax increased 9.2%
- Other Taxes increased 13.3%

### **Sales Tax**

Sales tax revenue, which accounts for over 40% of all General Fund revenue, experienced changes in major industry groups as follows:

<b>INDUSTRY</b>	<b>PERCENTAGE CHANGE</b>
<b>AUTOS AND TRANSPORTATION</b>	-3%
<b>BUILDING AND CONTRUCTION</b>	-10%
<b>BUSINESS AND INDUSTRY</b>	-2%
<b>FOOD AND DRUGS</b>	5%
<b>GENERAL CONSUMER GOODS</b>	-6%
<b>RESTAURANTS AND HOTELS</b>	3%

In addition to the changes listed above, a 1% local Use and Transactions tax was approved by the Chico voters in November 2022 and was effective April 1, 2023. One quarter of this new tax was recorded in fiscal year 2022-23.

### **Property Tax**

Property tax revenue, which accounts for almost 27% of all General Fund revenue, increased over 9% from the prior year. Property tax revenue is composed of numerous property related tax categories. Current secured property taxes increased 5.8%. The local housing market is experiencing increased growth in construction of new homes, although growth in the resale of existing homes is easing. Indications are that the current level of growth will continue into the next year. Residual property tax revenue came into place following the dissolution of the City's Redevelopment Agency. As the former Redevelopment Agency's obligations are liquidated, the City receives a larger share of this property tax source. This year, the growth in residual property tax increased 11%.

### ***Relevant Financial Policies***

The City Council has adopted a number of fiscal policies (See Appendix C-8 through C-10 of the City's Annual Budget for the complete set of fiscal policies) designed to preserve the fiscal integrity of the City's resources, some of which are listed below.

- **Operating Reserve** – The City Manager shall endeavor to present a Proposed Budget for the ensuing fiscal year which provides a balance in the General Fund to serve as an operating reserve in the amount of seven and one-half percent of the General Fund operating expenditures, or which the City Manager expects will reach seven and one-half percent by the time the books are closed at the end of the current fiscal year. These funds are available for

allocation to cover unanticipated expenditures or major declines in revenue. This reserve is fully funded at June 30, 2023.

- **Emergency Reserve** – An Emergency Reserve has been established to help buffer the City from issues such as large fluctuations in revenues or catastrophic events. The desired level of this reserve is established at 20% of the General Fund operating expenditures. The reserve is fully funded at June 30, 2023.
- **Compensated Absence Reserve** – Compensated absences are defined as paid time off, such as vacation, sick leave and compensatory time off which becomes a City liability when the employee earns their right to the paid time off. This reserve is intended to accumulate funds to cover the City's liability with the intended target of reaching and maintaining a funding level of 50% of the City-wide liability. The balance in this reserve as of June 30, 2023 is \$1,460,000.
- **Replacement Funds** – The City maintains a number of internal replacement funds including a Technology Replacement Fund to accumulate funds for the replacement of technological equipment, a Fleet Replacement Fund for the replacement of the City's vehicle fleet, a Facilities Maintenance Fund for the repair and maintenance of City-owned facilities, and an Infrastructure Replacement Fund dedicated to repairing the City's road infrastructure. Annual contributions are made from the funds owning such equipment or vehicles, based on the estimated cost to replace the item at the end of its useful life. Although the replacement funds are underfunded, the net fund balances of all replacement funds were \$7,873,188 as of June 30, 2023.

### ***American Rescue Plan Act***

The Congressional American Rescue Plan Act approved \$350 billion for state, local, territorial, and Tribal governments in form of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). As an entitlement city, Chico received \$22 million in funding directly from the U.S. Treasury. The funding was received on May 19, 2021 and June 6, 2022, respectively. The City Council approved a plan to use the funds on various economic recovery needs, costs related to a new 177 unit pallet shelter site, a Broadband pilot project, and a new sewer project. \$11,830,161 of the funding was used through fiscal year 2022-23 and the remainder remains available for spending through 2026.

### **The Future and Long-term Financial Planning**

The City contracts with CalPERS to provide retirement benefits to retirees. The Unfunded Accrued Liability (UAL) associated with the retirement plan exceeds \$169,000,000 at June 30, 2023 and is reported on the attached financial statements. CalPERS has provided an estimated repayment schedule for over thirty years. City management has placed emphasis on planning for future repayments of the annual UAL. In fact, the annual UAL payment is paid in lump sum in July each year to reduce interest costs. These annual prepayments have resulted in over a \$1,500,000 interest savings over the last five years. In addition to prepayments, the City has created a Pension Stabilization Trust to help pay for future retirement payments. As of June 30, 2023, the balance of the Pension Stabilization Trust Fund is \$5,501,332.

The citizens of Chico passed Measure H in November 2022, which is a 1% local Use and Transactions tax that began April 1, 2023. This provides General Fund revenue to address the priorities of the Chico City Council and citizens.

Despite the challenges of COVID-19, pension costs, capital infrastructure and resident sheltering challenges; the City is poised to grow and excel. City management will continue to present Council with conservative budgets that provide consideration of City cash flows, and applicable fiscal controls that will ensure the City continues to improve financially.

## Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Chico for its Annual Financial Report for the fiscal year ended June 30, 2022. This was the nineteenth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

This Financial Report is the result of the cooperative effort of many people. We wish to convey our appreciation to the members of the Finance team who contributed to and assisted with the successful completion of the audit. We would also like to express our appreciation to all the City departments, who provided assistance and support, and to the City Council for their support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Mark Sorensen  
City Manager



Barbara Martin  
Administrative Services Director

# DIRECTORY OF CITY OFFICIALS

---

**Andrew Coolidge, Mayor**

**Kasey Reynolds, Vice-Mayor**

**Dale Bennett, Councilmember**

**Sean Morgan, Councilmember**

**Deepika Tandon, Councilmember**

**Tom van Overbeek, Councilmember**

**Addison Winslow, Councilmember**

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**Mark Sorensen**

*City Manager*

**Debbie Presson**

*City Clerk*

**John Lam**

*City Attorney*

**Barbara Martin**

*Administrative Services Director*

**Billy Aldridge**

*Chief of Police*

**Brendan Vieg**

*Community Development Director*

**Steve Standridge**

*Fire Chief*

**Chelsea Phebus**

*Human Resources and Risk  
Management Director*

**Brendan Ottoboni**

*Public Works Director-  
Engineering*

**Erik Gustafson**

*Public Works Director-  
Operations & Maintenance*



# Citizens of Chico

- BOARDS & COMMISSIONS**
- Airport Commission
  - Architectural Review & Historic Preservation Board
  - Arts Commission
  - Bidwell Park & Playground Commission
  - Climate Action Commission
  - Planning Commission

## City Council

- COUNCIL COMMITTEES**
- Finance Committee
  - Internal Affairs Committee

**City Attorney**

**City Manager**

**City Clerk**

**Administrative Services**

**Community Development**

**Fire**

**Human Resources & Risk**

**Police**

**Public Works - Engineering**

**Public Works - Operations & Maintenance**





Government Finance Officers Association

Certificate of  
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Reporting

Presented to

**City of Chico  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council  
City of Chico, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Chico, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Chico's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Chico, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Chico and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

##### *Change in Accounting Principle*

As discussed in Note 1 to the financial statements, effective July 1, 2022, the County adopted new accounting guidance for subscription-based information technology arrangements (SBITA). The guidance requires entities to recognize a right-to-use subscription asset and corresponding SBITA liability for all SBITAs with terms greater than twelve months. Our opinions are not modified in respect to this matter.

Honorable Mayor and City Council  
City of Chico, California

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Chico's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Chico's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Chico's ability to continue as a going concern for a reasonable period of time.

Honorable Mayor and City Council  
City of Chico, California

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of changes in the net pension liability and related ratios, schedules of pension plan contributions, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Chico's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Honorable Mayor and City Council  
City of Chico, California

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of the City of Chico's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Chico's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Chico's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
December 15, 2023

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

As management of the City of Chico (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

### **FINANCIAL HIGHLIGHTS**

- The City had a net position at June 30, 2023 of \$610,404,347 (net position). Of this amount, \$480,278,088 is the net investment in capital assets.
- As of June 30, 2023, the City's governmental funds reported combined fund balances of \$172,465,767 an increase of \$12,143,824 in comparison with the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balance. Nonspendable fund balances totaled \$50,003. Restricted fund balances totaled \$123,747,485 and committed fund balances totaled \$13,945,498. Assigned fund balances totaled \$30,515,048 while unassigned fund balance reported a fund balance of \$4,207,733.
- At June 30, 2023, the General Fund had a fund balance of \$51,597,096, an increase of \$4,099,525 from June 30, 2022.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components; (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the basic financial statements. In addition to the basic financial statements, this report also includes required supplementary information and other supplementary information.

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of City finances in a manner similar to a private-sector business.

The statement of net position presents information on all City assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected revenues and unused vacation leave that has been earned).

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, parks and recreation, community development and community agencies. The business-type activities of the City include the sewer, parking, private development and airport.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

One component unit is included in our basic financial statements and consists of a legally separate entity for which the City is financially accountable or receives a financial benefit – the Chico Urban Area Joint Powers Financing Authority. Based on the criteria of generally accepted accounting principles, the Chico Urban Area Joint Powers Financing Authority's governing board is composed of two members of the City of Chico Council and two members of the Butte County Board of Supervisors but is reported as a discretely presented component unit due to the significance of the economic resources the City receives from it.

Complete financial statements of the Chico Urban Area Joint Powers Financing Authority may be obtained from the Finance Department of the City of Chico at 411 Main Street, Chico, California 95928.

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the City can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

**Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of expendable resources*, as well as on *balances of expendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintained several individual governmental funds at June 30, 2023. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, CDBG and HOME Housing Fund, Public Facilities Impact Fees, Capital Grants Fund, Low- and Moderate-Income Housing Asset Fund, and the Gas Tax Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* found elsewhere in this report.



**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**Proprietary funds** are generally used to account for activities for which the City charges a fee to either its external or internal customers. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains the following two types of proprietary funds:

**Enterprise funds** are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its sewer, parking, private development, and airport operations, which are considered to be major funds of the City.

**Internal service funds** are used to report activities that provide goods and services for certain City programs and activities. The City uses internal service funds to account for its self-insurance, central garage, municipal building maintenance, retirement funding, and information services functions. Because these services benefit primarily governmental functions, they have been included within *governmental activities* in the government-wide financial statements. The City's five internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. These statements include one Private-Purpose Trust Fund that includes the activity of the Successor Agency to the Chico Redevelopment Agency and one Custodial Fund that accounts for the assets held by the City as an agent for bonded assessment districts.

**Notes to Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information** is presented in addition to the basic financial statements and accompanying notes. A Schedule of Changes in Net Pension Liability and Related Ratios is included along with a Schedule of Contributions relating to the CalPERS Retirement Plans. Budget Schedules for the General Fund and Major Special Revenue funds are also presented as required supplementary information.

**Other Information** includes the combining and individual fund statements and schedules referred to earlier. Specifically included is information for the Capital Grants Fund budget, nonmajor governmental funds, and internal service funds and custodial funds. These statements and schedules are presented immediately following the required supplementary information.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$610,833,576 at the close of the most recent fiscal year.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

The largest portion of the City's net position, \$480,278,088, or 79%, reflects its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used by the City to provide services to the citizens. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental and Business-type Activities assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position as of June 30, are presented in the following table:

**Condensed Statement of Net Position**

	Governmental Activities		Business-Type Activities		Total		Dollar Change
	2022	2023	2022	2023	2022	2023	
<b>Assets:</b>							
Current and Other Assets	\$ 227,857,954	232,940,230	\$ 54,736,886	50,587,865	\$ 282,594,840	\$ 283,528,095	\$ 933,255
Capital Assets	347,636,245	366,198,453	139,933,435	140,419,285	487,569,680	506,617,738	19,048,058
Total Assets	575,494,199	599,138,683	194,670,321	191,007,150	770,164,520	790,145,833	19,981,313
<b>Deferred Outflows of Resources:</b>							
Deferred Outflows Related to Pensions	13,733,332	39,328,972	1,989,641	5,100,848	15,722,973	44,429,820	28,706,847
<b>Liabilities:</b>							
Current and Other Liabilities	26,742,416	19,610,888	2,162,806	1,923,625	28,905,222	21,534,513	(7,370,709)
Long-Term Liabilities	97,758,152	157,452,948	33,849,070	38,105,159	131,607,222	195,558,107	63,950,885
Total Liabilities	124,500,568	177,063,836	36,011,876	40,028,784	160,512,444	217,092,620	56,580,176
<b>Deferred Inflows of Resources:</b>							
Deferred Inflows Related to Pensions	32,925,623	2,937,214	9,136,724	4,141,472	42,062,347	7,078,686	(34,983,661)
<b>Net Position:</b>							
Net Investment in Capital Assets	337,304,415	356,740,801	120,694,123	123,537,287	457,998,538	480,278,088	22,279,550
Restricted	148,208,382	148,586,430	-	-	148,208,382	148,586,430	378,048
Unrestricted	(53,711,457)	(46,860,626)	30,817,239	28,400,455	(22,894,218)	(18,460,171)	4,434,047
Total Net Position	\$ 431,801,340	\$ 458,466,605	\$ 151,511,362	\$ 151,937,742	\$ 583,312,702	\$ 610,404,347	\$ 27,091,645

**Governmental Activities. Primary changes in governmental activities are summarized below:**

**Assets.** Total assets increased by \$23,644,484. The primary cause of the increase was an increase of approximately \$18 million in capital asset purchases due to increased capital project activity.

**Deferred Outflows of Resources.** This classification balance, although similar to "assets," is set apart because these items do not meet the technical definition of being a City asset on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

The most significant deferred outflows of resources reported are related to GASB Statement No. 68 and for net pension liability reporting. GASB No. 68 requires that contributions made to the retirement system subsequent to the measurement date be reported as deferred outflows of resources. Differences between projected and actual earnings on pension plan investments are also reported as deferred outflows and amortized over several years. The City has reported deferred outflows of resources for pension contributions and differences between actual and estimated earnings of pension plan investments totaling \$39,328,972 for governmental activities at June 30, 2023. The deferred outflows of resources will be reflected in the change in the net pension liability in the next fiscal year.

**Liabilities.** Governmental activities liabilities increased by \$52,563,268 primarily due to an increase in the net pension liability of \$58,731,801.

**Deferred Inflows of Resources.** Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the City as of the date of the financial statements. When all the recognition criteria are met, the deferred inflows of resources will become revenue or an increase to net position.

Deferred inflows of resources related to pensions represent a net amount attributable to the various components that impact pension changes and can include the differences between actual and expected experience and changes in assumptions. The City has reported deferred inflows of resources for pensions totaling \$1,401,877 for government activities at June 30, 2023.

**Net Position.** Governmental activities net position increased \$26,665,265 due primarily to an increase in both operating and capital grants and contributions, an increase in tax revenue, as well as a decrease in general government expenses.

**Business-Type Activities.** Primary changes in business-type activities are summarized below:

**Assets.** Total assets decreased by \$3,663,171 due to a decrease in expenditures.

**Deferred Outflows of Resources.** GASB Statement No. 68 requires that contributions made subsequent to the measurement date be reported as deferred outflows of resources. Differences between projected and actual earnings on pension plan investments are also reported as deferred outflows and amortized over several years. The City has reported deferred inflows of resources for pensions totaling \$5,100,848 for business-type activities at June 30, 2023.

**Liabilities.** Business-type activities liabilities increased by \$4,016,908 primarily due to an increase in pension liability of \$6,680,691.

**Deferred Inflows of Resources.** As discussed above, deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources related to pensions represent a net amount attributable to the various components that impact pension changes and can include the differences between actual and expected experience and changes in assumptions. The City has reported deferred inflows of resources for deferred pensions totaling \$176,521 for business-type activities at June 30, 2023.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**Net Position.** Business-type activities net position increase of \$426,380 is primarily due to the changes mentioned above and a decrease in deferred inflow of resources.

The following table indicates the changes in net position for governmental and business-type activities for the year ended June 30:

**Condensed Statement of Activities**

	Governmental Activities		Business-Type Activities		Total		Dollar Change
	2022	2023	2022	2023	2022	2023	
<b>Program Revenues:</b>							
Charges for Services	\$ 13,916,850	\$ 7,839,336	\$ 22,848,668	\$ 21,751,720	\$ 36,765,518	\$ 29,591,056	\$ (7,174,462)
Operating Grants and Contributions	14,614,735	16,678,976	174,746	57,154	14,789,481	16,736,130	1,946,649
Capital Grants and Contributions	23,877,343	21,467,500	3,128,625	1,123,367	27,005,968	22,590,867	(4,415,101)
General Revenues and Special Items:							
Taxes	70,580,257	77,866,283	-	-	70,580,257	77,866,283	7,286,026
Grants and Contributions Not Restricted to Specific Programs	-	-	-	-	-	-	-
Unrestricted Investment Earnings	(3,870,646)	832,229	(1,688,041)	98,816	(5,558,687)	931,045	6,489,732
Miscellaneous	510,112	930,890	15,595	16,337	525,707	947,227	421,520
Total Revenues	119,628,651	125,615,214	24,479,593	23,047,394	144,108,244	148,662,608	4,554,364
<b>Expenses:</b>							
General Government	10,810,661	12,264,273	-	-	10,810,661	12,264,273	1,453,612
Public Safety	37,253,345	49,671,897	-	-	37,253,345	49,671,897	12,418,552
Public Works	17,345,495	21,528,477	-	-	17,345,495	21,528,477	4,182,982
Parks and Recreation	3,605,386	2,884,410	-	-	3,605,386	2,884,410	(720,976)
Arts and Culture	34,669	54,368	-	-	34,669	54,368	19,699
Community Development	5,996,591	8,983,503	-	-	5,996,591	8,983,503	2,986,912
Community Agencies	-	-	-	-	-	-	-
Health and Human Services	302,524	3,316,106	-	-	302,524	3,316,106	3,013,582
Interest on Long-Term Debt	64,644	165,602	-	-	64,644	165,602	100,958
Business Type Expenditures:							
Sewer	-	-	13,255,319	14,488,373	13,255,319	14,488,373	1,233,054
Parking	-	-	1,543,123	1,438,240	1,543,123	1,438,240	(104,883)
Private Development	-	-	4,297,258	4,200,959	4,297,258	4,200,959	(96,299)
Airport	-	-	1,910,686	2,150,579	1,910,686	2,150,579	239,893
City Recreation	-	-	443,374	424,176	443,374	424,176	(19,198)
Total Expenses	75,413,315	98,868,636	21,449,760	22,702,327	96,863,075	121,570,963	24,727,086
<b>Increase in Net Position Before Transfers</b>	44,215,336	26,746,578	3,029,833	345,067	47,245,169	27,091,645	(20,172,722)
Transfers	(939,151)	(81,313)	939,151	81,313	-	-	-
<b>Change in Net Position</b>	43,276,185	26,665,265	3,968,984	426,380	47,245,169	27,091,645	(20,172,722)
Net Position - Beginning of Year	388,525,155	431,801,340	147,542,378	151,511,362	536,067,533	583,312,702	47,245,169
<b>Net Position - End of Year</b>	<u>\$ 431,801,340</u>	<u>\$ 458,466,605</u>	<u>\$ 151,511,362</u>	<u>\$ 151,937,742</u>	<u>\$ 583,312,702</u>	<u>\$ 610,404,347</u>	<u>\$ 27,072,447</u>

**Governmental Activities.** Governmental activities increased the City's net position by \$26,665,265 due to an increase in investment earnings, capital grants, and taxes.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**Revenues.** Total revenues for governmental activities increased 5.4% from the prior year:

- **Taxes** increased \$7,286,026 due to increases in sales tax revenue and property tax revenue as the economy and housing market continue to move in a modestly positive direction as well as the first quarter of revenue recognized for the City's new, 1 cent district sales tax.
- **Capital grants and contributions** decreased by \$2,409,843 due primarily to the completion of a large infrastructure project.
- **Intergovernmental Revenue** increase \$2,064,241 due primarily to more use of ARPA activity.

**Expenses.** Total expenses for governmental activities increased \$23,455,321 from the prior year. The increase in expenses is due to increased construction project activity.

**Business-Type Activities.** Business-type activities increased the City's net position by \$426,380. Overall revenue compared to expenses increased net position. The operations of individual enterprise funds are presented more thoroughly in the Proprietary Funds section.

## **FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The general government functions are contained in the General, Special Revenue, and Capital Projects Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, restricted, committed, assigned, and unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2023, the City's governmental funds reported combined fund balances of \$172,465,767, an increase of \$12,143,824 compared to the prior year. While the City reported \$123,747,485 of restricted fund balance, \$66,225,007 is composed of long-term loans receivable. By nature, restricted resources are restricted for specific purposes.

Nonspendable fund balance is composed of \$50,003 in prepaid items.

Committed fund balance is composed of: \$1,463,491 for compensated absences, \$268,753 in donations, \$1,132,766 in capital projects, and \$11,080,488 for emergency contingencies.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

Total assigned fund balance is \$30,515,048. It is specifically assigned for capital projects and subsequent year's budget.

The changes in fund balance as of June 30, is presented in the following table:

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds**

	Major Funds					
	General Fund	CDBG and HOME Housing	Public Facilities Impact Fees	Capital Grants	Low- and Moderate- Income Housing Asset	Gas Tax
Revenues	\$ 85,981,552	\$ 1,917,845	\$ 3,685,890	\$ 17,557,022	\$ 419,799	\$ 6,472,656
Expenditures	(67,986,311)	(1,121,679)	(6,143,116)	(739,825)	(410,178)	(27,802,302)
Other Financing Sources (Uses), Net	(13,895,716)	43,544	(2,497,186)	(11,668,638)	(43,544)	21,905,285
Change in Fund Balances	4,099,525	839,710	(4,954,412)	5,148,559	(33,923)	575,639
Fund Balances (Deficits) - Beginning of Year	47,497,571	10,280,307	32,052,911	(11,785,822)	55,910,842	6,986,375
Fund Balances (Deficits) - End of Year	<u>\$ 51,597,096</u>	<u>\$ 11,120,017</u>	<u>\$ 27,098,499</u>	<u>\$ (6,637,263)</u>	<u>\$ 55,876,919</u>	<u>\$ 7,562,014</u>

	Nonmajor Funds		2023	2022
	Special Revenue Funds	Capital Projects Funds	Total Governmental Funds	Total Governmental Funds
Revenues	\$ 7,173,861	\$ 1,201,240	\$ 124,409,865	\$ 106,525,078
Expenditures	(3,138,904)	(5,034,082)	(112,376,397)	(109,100,032)
Other Financing Sources (Uses), Net	(1,667,585)	7,934,196	110,356	3,928,133
Change in Fund Balances	2,367,372	4,101,354	12,143,824	1,353,179
Fund Balances - Beginning of Year	10,256,192	9,123,567	160,321,943	158,968,764
Fund Balances - End of Year	<u>\$ 12,623,564</u>	<u>\$ 13,224,921</u>	<u>\$ 172,465,767</u>	<u>\$ 160,321,943</u>

Revenues for governmental funds overall totaled \$124,409,865 an increase of 16.8% from the prior fiscal year, and expenditures for governmental funds totaled \$112,376,397 an increase of 3.0% from the prior fiscal year. Revenue increases were due primarily to increases in intergovernmental revenues. Expenditures increases are largely due to an increase in capital projects funded by grants.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

General Fund revenue increased \$7,745,273 due to a 9.2% increase in property taxes and a 13.7% increase in sales and use taxes. Current year General Fund expenditures decreased by \$3,527,876.

CDBG and HOME Housing fund revenue decreased by \$1,886,083 primarily due to reduced federal program draws in both Community Development Block Grant and HOME funds for new loans.

Revenue in the Capital Grants Fund exceeded expenditures by \$16,817,197 due to timing of receipts for reimbursements of 2022-2023 expenditures. At year-end, \$6,826,025 of revenue was unavailable.

The Low- and Moderate-Income Housing Asset Fund's change in fund balance consists mostly of loans receivable received from the Successor Agency to the Chico Redevelopment Agency. Otherwise, there is very little activity occurring within this Fund as the revenue is considered restricted as most of it is composed of long-term loan receivables.

Public Facility Impact Fee funds have been consolidated into one reporting fund. It is reported as a Major Capital Projects Fund. Fund balance in this fund fluctuates with building activity within the City limits.

**Proprietary Funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table shows actual revenues, expenses and results of operations of proprietary funds for the current fiscal year:

	Sewer	Parking	Private Development	Airport	Total
Operating Revenues	\$ 14,625,504	\$ 945,952	\$ 5,166,888	\$ 776,001	\$ 21,514,345
Operating Expenses	14,382,187	1,438,240	4,200,959	2,150,579	22,171,965
Operating Income (Loss)	243,317	(492,288)	965,929	(1,374,578)	(657,620)
Nonoperating Revenues (Expenses), Net	(27,356)	8,923	18,327	66,251	66,145
Income (Loss) Before Contributions and Transfers	215,961	(483,365)	984,256	(1,308,327)	(591,475)
Contributions and Transfers	885,361	(3,600)	260,230	33,306	1,175,297
Change in Net Position	<u>\$ 1,101,322</u>	<u>\$ (486,965)</u>	<u>\$ 1,244,486</u>	<u>\$ (1,275,021)</u>	<u>\$ 583,822</u>

- Sewer Fund revenues decreased over the prior year due to decreased Water Pollution Control Plant capacity development fees collected.
- Parking Fund revenues increased by \$84,542 over the prior year as the City continues increased collection of Parking fees after halting collections during the COVID pandemic.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

- The Private Development Fund had an increase in net position of \$1,244,486, due in large part to the reduction in expenditures. Operations in the fund reflected additional activity in the building industry in Chico during the year ended June 30, 2023 which reflects a reduction overall activity during fiscal year 2022-23.
- Airport Fund operating revenues decreased \$18,697 as minimal changes to operations occurred during the year. The City is working to revitalize the airport and its industrial park.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Budget to actual information for the General Fund is presented as part of required supplementary information in this report. The City Council amended the budget several times during the period. These amendments, generally, were to adjust for actual beginning balances and carryovers after closing the prior fiscal year and for new sources and uses realized during the fiscal year.

Overall, actual revenue was over budgeted revenue by \$9,415,198 primarily due to increased tax revenue. Property tax revenues were over budget by \$2,200,606 while sales and use taxes revenue exceeded budget by \$6,914,895. Other taxes including transient and occupancy taxes (TOT) were over budget by \$2,636,002.

Overall, budgeted expenditures were under budget by \$265,499.

In spite of City Council budgetary amendments, variances between actual amounts and the final budget occur. Generally, all of the variances were positive (i.e., actual revenue exceeded budgeted revenue and actual expenditures were less than budgeted expenditures) due to the fact that a conservative budgetary approach was utilized.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital Assets**

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounted to \$480,278,088 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, and construction in progress. Total current year depreciation and amortization expense was \$18,950,760.



**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

Capital assets, net of depreciation, for the governmental and business-type activities are presented below to illustrate changes from the prior year:

	Governmental Activities		Business-Type Activities	
	2022	2023	2022	2023
Land	\$ 33,114,506	\$ 33,114,506	\$ 2,154,341	\$ 2,154,341
Buildings	8,028,413	7,564,942	3,682,378	3,177,637
Improvements	8,280,749	8,359,841	119,826,585	117,722,972
Equipment	13,933,299	14,893,740	1,121,995	975,990
Infrastructure	248,898,493	259,120,082	-	-
Construction in Progress	35,380,785	41,897,129	13,148,136	16,388,345
Right-to-Use Assets	107,917	56,116	-	-
SBITA Assets	-	1,192,097	-	-
<b>Total, Net</b>	<b>\$ 347,744,162</b>	<b>\$ 366,198,453</b>	<b>\$ 139,933,435</b>	<b>\$ 140,419,285</b>

	Total		Dollar Change	Percentage Change
	2022	2023		
Land	\$ 35,268,847	\$ 35,268,847	\$ -	- %
Buildings	11,710,791	10,742,579	(968,212)	(0.08)
Improvements	128,107,334	126,082,813	(2,024,521)	(0.02)
Equipment	15,055,294	15,869,730	814,436	0.05
Infrastructure	248,898,493	259,120,082	10,221,589	0.04
Construction in Progress	48,528,921	58,285,474	9,756,553	0.20
Right-to-Use Assets	107,917	56,116	(51,801)	
SBITA Assets	-	1,192,097	1,192,097	
<b>Total, Net</b>	<b>\$ 487,677,597</b>	<b>\$ 506,617,738</b>	<b>\$ 18,940,141</b>	

Major capital asset events during the current fiscal year included the following:

- Land – No significant capitalizations occurred.
- Buildings – Decrease is due primarily to depreciation expense. No significant capitalized construction to building category occurred.
- Improvements – Decrease is due primarily to depreciation expense. No significant capitalized construction to Improvements category occurred.
- Equipment – Increases reflect acquisitions of safety radios and upgraded software for several departments.
- Infrastructure – Increased as several large street projects were completed.
- Construction in progress (CIP) – Increase is due to the increase activity of construction in the current year.

Additional information on the City's capital assets can be found in Note 5 of this report.

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**GASB Statement No. 96 – *Subscription-Based Information Technology***

This pronouncement became effective for fiscal years beginning after June 15, 2022, and was included in the City's financial statements for the first time with fiscal year 2022-23. As such, GASB 96 requires recognition of certain subscription-based information technology (SBITA) assets and liabilities for subscriptions that previously were only recorded as period costs. It establishes a single model for SBITA accounting based on the foundational principle that SBITAs are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a SBITA liability and an intangible right-to-use SBITA asset thereby enhancing the relevance and consistency of information about the governments' leasing activities. More detail is provided under Note 5 in the Financial Statements that follow.

**Long-Term Liabilities**

At June 30, 2023, the City had total long-term liabilities outstanding of \$35,091,180 an overall decrease of \$1,473,213 from June 30, 2022. Additional information related to the City's long-term liabilities can be found in Note 6 of this report.

**Economic Factors and Next Year's Budget**

The Chico City Council adopted the fiscal year 2023-24 budget on June 6, 2023, with a total Operating Budget of \$125,946,145, which is a \$12,272,546 increase from the prior fiscal year's Council adopted budget. The adopted Capital Improvement Budget totaled \$50,364,997. Total General Fund revenue and transfers of \$95,248,388, is lower than budgeted expenditures and transfers out of \$97,702,880. The City has also assigned fund balance from June 30, 2023 of \$21,228,011 to cover expenditures in the fiscal year 2023-24 budget.

In November 2022, the voters of Chico passed a 1% general district use tax, which was effective April 1, 2023. This represents \$24,000,000 of budgeted General Fund revenues in fiscal year 2023-24.

During this time of continued economic uncertainty, brought on by the coronavirus pandemic and the associated economic fallout, the fiscal year 2023-24 budget continues the City's record of strong fiscal management using sound fiscal policies. This fiscal year budget maintains a well-resourced City government, which is prepared to respond to the needs of our residents. The City does not currently anticipate any significant cash flow or liquidity issues in the near-term but continues to monitor that risk. This City cannot predict the extent to which consequences arising from this uncertain economic period will impact financial conditions, operations, reserves, and liquidity, but management is dedicated to monitor the unfolding impacts to ensure residents at all income levels a safe place to live and work.

**Local Revenue Base**

Chico's local economy show steady growth in spite of economic pressures. Noted revenue percentage increases include:

- Property tax revenue increased by over 9%
- Sales tax revenue increased almost 14%
- Transient occupancy tax decreased 12%

**CITY OF CHICO, CALIFORNIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

Other key economic factors reflect slow but steady growth for the City. The City is seeing a continued increase in local construction as evidenced by an increase in building permits issued, planning fees, and sales of new and existing homes.

The City will continue to budget conservatively as these continue to be unprecedented economic times.

**Requests for Information**

Questions concerning any of the information provided in this report or requests for additional financial information may be requested as follows:

**US Mail**

City of Chico  
Administrative Services Director  
P.O. Box 3420  
Chico, California 95927

**Phone**

(530) 879-7300

**Email:**

[Barbara.Martin@chicoca.gov](mailto:Barbara.Martin@chicoca.gov)

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Chico Urban Area Joint Powers Financing Authority
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 121,185,657	\$ 43,524,676	\$ 164,710,333	\$ 1,195,794
Restricted Cash and Investments	6,403,241	-	6,403,241	2,248,890
Receivables:				
Interest	13,460,706	-	13,460,706	-
Accounts	3,256,860	2,759,783	6,016,643	-
Intergovernmental	19,509,461	114,063	19,623,524	-
Leases	1,593,795	4,187,633	5,781,428	-
Prepays	149,153	1,710	150,863	-
Inventory	63,258	-	63,258	-
Noncurrent Assets:				
Loans Receivable	66,225,007	-	66,225,007	-
Long-Term Receivable	1,093,092	-	1,093,092	-
Capital and Right-to-Use Assets:				
Lease Assets, Net	56,116	-	56,116	-
SBITA Assets, Net	1,192,097	-	1,192,097	-
Nondepreciable	75,011,635	18,542,686	93,554,321	-
Depreciable, Net	289,938,605	121,876,599	411,815,204	-
Total Assets	<u>599,138,683</u>	<u>191,007,150</u>	<u>790,145,833</u>	<u>3,444,684</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Outflows Related to Pensions	39,328,972	5,100,848	44,429,820	-
Total Deferred Outflows of Resources	<u>39,328,972</u>	<u>5,100,848</u>	<u>44,429,820</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	5,691,121	496,097	6,187,218	-
Accrued Salaries and Benefits	1,687,387	253,044	1,940,431	-
Intergovernmental Payable	1,299,603	331,716	1,631,319	-
Interest Payable	-	7,880	7,880	-
Deposits	29,748	16,812	46,560	-
Unearned Revenue	10,731,972	818,076	11,550,048	-
Other Accrued Liabilities	171,057	-	171,057	-
Long-Term Liabilities:				
Due Within One Year	4,593,658	1,832,336	6,425,994	-
Due in More Than One Year	13,178,733	15,486,453	28,665,186	21,524,277
Total Pension Liability	<u>139,680,557</u>	<u>20,786,370</u>	<u>160,466,927</u>	<u>-</u>
Total Liabilities	<u>177,063,836</u>	<u>40,028,784</u>	<u>217,092,620</u>	<u>21,524,277</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows Related to Pensions	1,401,877	176,521	1,578,398	-
Deferred Inflows Related to Leases	1,535,337	3,964,951	5,500,288	-
Total Deferred Inflows of Resources	<u>2,937,214</u>	<u>4,141,472</u>	<u>7,078,686</u>	<u>-</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	356,740,801	123,537,287	480,278,088	-
Restricted for:				
Capital Projects	54,681,482	-	54,681,482	-
Housing	82,530,203	-	82,530,203	-
Maintenance Districts	4,604,978	-	4,604,978	-
Other Government Programs	1,280,125	-	1,280,125	-
Pension Benefits	5,489,642	-	5,489,642	-
Unrestricted	<u>(46,860,626)</u>	<u>28,400,455</u>	<u>(18,460,171)</u>	<u>(18,079,593)</u>
Total Net Position	<u>\$ 458,466,605</u>	<u>\$ 151,937,742</u>	<u>\$ 610,404,347</u>	<u>\$ (18,079,593)</u>

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

Functions/Programs	Program Revenues				Net Revenue (Expense) and Changes in Net Position				Component Unit Chico Urban Area Joint Power Financing Authority	
	Direct Expenses	Indirect Expenses	Total Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contribution	Governmental Activities	Business-Type Activities		Total
<b>PRIMARY GOVERNMENT</b>										
Governmental Activities:										
General Government	\$ 12,264,273	\$ -	\$ 12,264,273	\$ 1,386,371	\$ 658,548	\$ 1,692,590	\$ (8,526,764)	\$ -	\$ (8,526,764)	
Public Safety	49,671,897	-	49,671,897	116,413	1,082,472	-	(48,473,012)	-	(48,473,012)	
Public Works	21,528,477	-	21,528,477	2,694,575	10,228,775	19,774,910	11,169,783	-	11,169,783	
Parks and Recreation	2,884,410	-	2,884,410	23,618	-	-	(2,860,792)	-	(2,860,792)	
Arts and Culture	54,368	-	54,368	-	-	-	(54,368)	-	(54,368)	
Community Development	8,983,503	-	8,983,503	3,618,359	4,709,181	-	(655,963)	-	(655,963)	
Health and Human Services	3,316,106	-	3,316,106	-	-	-	(3,316,106)	-	(3,316,106)	
Interest on Long-Term Debt	165,602	-	165,602	-	-	-	(165,602)	-	(165,602)	
<b>Total Governmental Activities</b>	<b>98,868,636</b>	<b>-</b>	<b>98,868,636</b>	<b>7,839,336</b>	<b>16,678,976</b>	<b>21,467,500</b>	<b>(62,882,824)</b>	<b>-</b>	<b>(52,882,824)</b>	
Business-Type Activities:										
Sewer	14,096,002	392,371	14,488,373	14,625,504	-	1,024,141	-	1,161,272	1,161,272	
Parking	1,375,731	62,509	1,438,240	945,952	-	-	-	(492,288)	(492,288)	
Private Development	3,869,150	331,809	4,200,959	5,166,888	-	-	-	965,929	965,929	
Airport	1,990,394	160,185	2,150,579	776,001	57,154	99,226	-	(1,218,198)	(1,218,198)	
City Recreation	424,176	-	424,176	237,375	-	-	-	(186,801)	(186,801)	
<b>Total Business-Type Activities</b>	<b>21,755,453</b>	<b>946,874</b>	<b>22,702,327</b>	<b>21,751,720</b>	<b>57,154</b>	<b>1,123,367</b>	<b>-</b>	<b>229,914</b>	<b>229,914</b>	
<b>Total Primary Government</b>	<b>\$ 120,624,089</b>	<b>\$ 946,874</b>	<b>\$ 121,570,963</b>	<b>\$ 29,591,056</b>	<b>\$ 16,736,130</b>	<b>\$ 22,590,867</b>	<b>(52,882,824)</b>	<b>229,914</b>	<b>(52,652,910)</b>	
<b>COMPONENT UNIT</b>										
Chico Urban Area Joint Powers Financing Authority	\$ 35,116	\$ -	\$ 35,116	\$ -	\$ -	\$ 1,900,000			\$ 1,864,884	
<b>GENERAL REVENUES</b>										
Taxes:										
Property Taxes							22,981,880	-	22,981,880	
Sales and Use Taxes							35,804,895	-	35,804,895	
Transient Occupancy Tax							3,848,494	-	3,848,494	
Utility Users tax							10,271,688	-	10,271,688	
Franchise Fees							4,262,207	-	4,262,207	
Other Taxes							697,119	-	697,119	
Unrestricted Investment Earnings							832,229	98,816	931,045	10,784
Miscellaneous							930,890	16,337	947,227	
Transfers							(81,313)	81,313	-	
<b>Total General Revenues and Transfers</b>							<b>79,548,069</b>	<b>196,466</b>	<b>79,744,535</b>	<b>10,784</b>
<b>CHANGE IN NET POSITION</b>										
Net position - Beginning of Year							26,665,265	426,380	27,091,645	1,875,668
<b>NET POSITION - END OF YEAR</b>							<b>431,801,340</b>	<b>151,511,362</b>	<b>583,312,702</b>	<b>(19,955,261)</b>
							<b>\$ 458,466,605</b>	<b>\$ 151,937,742</b>	<b>\$ 610,404,347</b>	<b>\$ (18,079,593)</b>

See accompanying Notes to Financial Statements.

## **FUND FINANCIAL STATEMENTS**

**FUND FINANCIAL STATEMENTS (CONTINUED)****Governmental Fund Types**

Governmental funds consist of the General Fund, Special Revenue Funds, and Capital Projects Funds.

Major Governmental Funds include:

- **General**

The City's primary operating fund accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- **CDBG and HOME Housing**

Accounts for the Community Development Block Grant (CDBG) annual federal grant program and the state and federal HOME grant programs. The CDBG program provides for development of a viable urban community by providing a suitable living environment and expansion of economic opportunities, principally for low- and moderate-income residents. The HOME program provides for the development of affordable housing and mortgage subsidy programs and housing rehabilitation to benefit low-income households. Use of CDBG and HOME funding is restricted per federal guidelines.

- **Public Facilities Impact Fees**

The Public Facilities Impact Fee Capital Projects Fund accounts for the collection of and expenditures of fees imposed as a condition of new development within the City.

- **Capital Grants**

Accounts for receipts and disbursements of a variety of governmental fund capital grants.

- **Low- and Moderate-Income Housing Asset Fund**

The Low- and Moderate-Income Housing Special Revenue Fund accounts for all activities resulting from the elimination of the Redevelopment Agency's low- and moderate-income housing function. Primarily, this Fund utilizes program income from loan payments restricted for the development and assistance for low-income households. Use of Housing Funds is restricted according to the provisions contained in California State Assembly Bill 1X26 and California State Assembly Bill 1484.

- **Gas Tax**

Accounts for revenues and expenditures apportioned under the Streets and Highway Code, Sections 2103, 2105, 2106, 2107, and 2107.5 for administration, maintenance, and construction which is street-related and Transportation Congestion Relief monies. Also accounts for federal funds allocated for street maintenance and rehabilitation, and right-of-way acquisition, maintenance, construction, street sweeping, and improvement of street facilities, from the Transportation Equity Act for the 21st Century. All gas tax funds are restricted to be used only as allowed within the Streets and Highway Code and federal regulations.



**FUND FINANCIAL STATEMENTS (CONTINUED)****Proprietary Fund Types**

Proprietary funds consist of the Enterprise Funds and the Internal Service Funds. Major Enterprise Funds include:

- **Sewer**  
Accounts for sanitary sewer collection system and Water Pollution Control Plant operations including major repair and replacement of the City's Water Pollution Control Plant facilities.
- **Parking**  
Accounts for parking facilities operations and improvements, and debt service on the 1994 Parking Revenue Bonds issued to finance the downtown parking structure.
- **Private Development**  
Accounts for private development planning and building inspection, and subdivision planning and inspection.
- **Airport**  
Accounts for airport operations and improvements.

**Fiduciary Fund Type**

Fiduciary funds include:

- **Private-Purpose Trust Fund**  
Accounts for the assets, liabilities, and activities of the Successor Agency to the Chico Redevelopment Agency.
- **Custodial Fund**  
Accounts for assets held in an agency capacity for parties outside the City. The resources of this fund cannot be used to support the City's own programs. The Fund accounts for assets held by the City as an agent for bonded assessment districts.

**CITY OF CHICO, CALIFORNIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	General Fund	CDBG and HOME Housing	Public Facilities Impact Fees	Capital Grants	Low- and Moderate- Income Housing Housing Asset Funds	Gas Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 42,121,034	\$ -	\$ 27,565,192	\$ -	\$ 1,374,674	\$ 9,334,050	\$ 25,904,851	\$ 106,299,801
Restricted Cash and Investments	6,021,848	-	-	-	-	-	96,393	6,118,241
Receivables:								
Interest	692,887	1,006,261	-	-	11,761,558	-	-	13,460,706
Accounts	2,630,081	35,642	32,158	-	-	-	365,281	3,063,162
Intergovernmental	9,952,090	2,481,811	-	6,537,045	-	436,261	82,516	19,489,723
Loans	-	11,036,930	-	-	55,175,767	-	12,310	66,225,007
Long-Term Leases	-	-	1,093,092	-	-	-	-	1,093,092
Due from Other Funds	1,593,795	-	-	-	-	-	-	1,593,795
Prepaid Items	6,467,871	-	-	-	-	-	-	6,467,871
Advances to Other Funds	50,003	-	-	-	-	-	-	50,003
	-	-	34,358	-	-	-	-	34,358
<b>Total Assets</b>	<b>\$ 69,529,609</b>	<b>\$ 14,560,644</b>	<b>\$ 28,724,800</b>	<b>\$ 6,537,045</b>	<b>\$ 68,311,999</b>	<b>\$ 9,770,311</b>	<b>\$ 26,461,351</b>	<b>\$ 223,895,759</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts Payable	\$ 2,734,321	\$ -	\$ 113,849	\$ 61,064	\$ 24,247	\$ 2,078,641	\$ 274,567	\$ 5,286,689
Accrued Salaries and Benefits	1,295,510	7,542	-	-	5,521	129,656	121,416	1,559,645
Deposits	9,748	-	-	-	20,000	-	-	29,748
Intergovernmental Payable	666,387	104,478	419,360	-	-	-	13,374	1,203,599
Due to Other Funds	-	180,652	-	6,287,219	-	-	-	6,467,871
Unearned Revenue	10,302,743	-	-	429,229	-	-	-	10,731,972
Other Accrued Liabilities	171,057	-	-	-	-	-	-	171,057
Advances from Other Funds	-	-	-	-	-	-	34,358	34,358
<b>Total Liabilities</b>	<b>15,179,766</b>	<b>292,672</b>	<b>533,209</b>	<b>6,777,512</b>	<b>49,768</b>	<b>2,208,297</b>	<b>443,715</b>	<b>25,484,939</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Housing Loan Interest Revenue	-	1,006,261	-	-	11,761,558	-	-	12,767,819
Unavailable Revenue	1,217,410	2,141,694	1,093,092	6,396,796	623,754	-	169,151	11,641,897
Deferred Lease Revenue	1,535,337	-	-	-	-	-	-	1,535,337
<b>Total Deferred Inflows of Resources</b>	<b>2,752,747</b>	<b>3,147,955</b>	<b>1,093,092</b>	<b>6,396,796</b>	<b>12,385,312</b>	<b>-</b>	<b>169,151</b>	<b>25,945,053</b>
<b>FUND BALANCES</b>								
Nonspendable	50,003	-	-	-	-	-	-	50,003
Restricted	5,528,588	11,120,017	27,098,499	-	55,876,919	7,562,014	16,561,448	123,747,485
Committed	13,945,498	-	-	-	-	-	-	13,945,498
Assigned	21,228,011	-	-	-	-	-	9,287,037	30,515,048
Unassigned	10,844,996	-	-	(6,637,263)	-	-	-	4,207,733
<b>Total Fund Balances</b>	<b>51,597,096</b>	<b>11,120,017</b>	<b>27,098,499</b>	<b>(6,637,263)</b>	<b>55,876,919</b>	<b>7,562,014</b>	<b>25,848,485</b>	<b>172,465,767</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 69,529,609</b>	<b>\$ 14,560,644</b>	<b>\$ 28,724,800</b>	<b>\$ 6,537,045</b>	<b>\$ 68,311,999</b>	<b>\$ 9,770,311</b>	<b>\$ 26,461,351</b>	<b>\$ 223,895,759</b>

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA  
BALANCE SHEET  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT  
OF NET POSITION – GOVERNMENTAL ACTIVITIES  
JUNE 30, 2023**

Total Fund Balances (Deficit) - Total Governmental Funds		\$ 172,465,767
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		364,650,709
Right-to-use lease and SBITA assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		770,954
Deferred outflows of resources reported in the statement of net position related to pension.		36,767,980
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenues in the fund statements.		24,409,716
Deferred inflows of resources reported in the statement of net position related to pension		(1,313,251)
Internal service funds are used by management to charge the costs of activities to individual funds. The assets and liabilities are included of internal service funds are included in governmental activities in the statement of net position.		(451,029)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements.		
Net Pension Liability	\$ (129,244,307)	
SBITA Liability	(687,439)	
Note Payable	(5,141,101)	
Compensated Absences	(3,761,394)	(138,834,241)
Net Position of Governmental Activities		\$ 458,466,605

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2023**

	General Fund	CDBG and HOME Housing	Public Facilities Impact Fees	Capital Grants	Low- and Moderate-Income Housing Asset Fund	Gas Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Property Taxes	\$ 22,945,082	-	-	-	-	-	\$ 36,798	\$ 22,981,880
Sales and Use Taxes	35,804,895	-	-	-	-	-	-	35,804,895
Franchise Fees	4,262,207	-	-	-	-	-	-	4,262,207
Transient Occupancy Tax	3,848,494	-	-	-	-	-	-	3,848,494
Other Taxes	10,946,489	-	-	-	22,318	-	-	10,968,807
Licenses and Permits	63,837	-	-	-	-	-	-	63,837
Intergovernmental	6,446,982	1,864,075	-	17,338,930	-	6,467,044	4,844,203	36,961,234
Charges for Services	304,370	-	3,592,085	-	738	-	2,883,202	6,780,395
Fines, Forfeitures, and Penalties	632,973	-	-	-	-	-	116,413	749,386
Use of Money and Property	452,929	53,770	93,805	-	396,743	4,546	56,047	1,057,840
Miscellaneous	273,294	-	-	218,092	-	1,066	438,438	930,890
<b>Total Revenues</b>	<b>85,981,552</b>	<b>1,917,845</b>	<b>3,685,890</b>	<b>17,557,022</b>	<b>419,799</b>	<b>6,472,656</b>	<b>8,375,101</b>	<b>124,403,865</b>
<b>EXPENDITURES</b>								
Current:								
General Government	5,054,283	-	-	282,032	-	-	1,468,711	6,805,026
Public Safety	48,427,322	-	-	-	-	-	768,923	49,196,245
Public Works	630,483	-	-	-	-	8,048,865	3,853,034	12,532,382
Parks and Recreation	2,316,105	-	-	-	-	-	70,594	2,386,699
Arts and Culture	30,635	-	-	-	-	-	-	30,635
Community Development	1,684,564	1,121,679	5,781,221	-	410,178	-	-	8,997,642
Health and Human Services	3,337,864	-	-	-	-	-	-	3,337,864
Capital Outlay:								
Capital Outlay - Operations	5,498,752	-	361,895	457,793	-	19,753,437	2,009,805	28,081,682
Debt Services:								
Principal Retirement	859,940	-	-	-	-	-	-	859,940
Interest and Fiscal Charges	146,363	-	-	-	-	-	1,919	148,282
<b>Total Expenditures</b>	<b>67,986,311</b>	<b>1,121,679</b>	<b>6,143,116</b>	<b>739,825</b>	<b>410,178</b>	<b>27,802,302</b>	<b>8,172,986</b>	<b>112,376,397</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>17,995,241</b>	<b>796,166</b>	<b>(2,457,226)</b>	<b>16,817,197</b>	<b>9,621</b>	<b>(21,329,646)</b>	<b>202,115</b>	<b>12,033,468</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In								
Transfers Out	211,386	43,544	-	-	-	21,905,285	9,898,276	32,058,491
Issuance of SBITA agreements	(14,242,826)	-	(2,497,186)	(11,668,638)	(43,544)	-	(3,631,665)	(32,083,859)
Total Other Financing Sources (Uses)	135,724	43,544	(2,497,186)	(11,668,638)	(43,544)	21,905,285	6,266,611	135,724
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,099,525</b>	<b>839,710</b>	<b>(4,954,412)</b>	<b>5,148,559</b>	<b>(33,923)</b>	<b>575,639</b>	<b>6,468,726</b>	<b>12,143,824</b>
Fund Balances - Beginning of Year	47,497,571	10,280,307	32,052,911	(11,785,822)	55,910,842	6,986,375	19,379,759	160,321,943
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 51,597,096</b>	<b>\$ 11,120,017</b>	<b>\$ 27,098,499</b>	<b>\$ (6,637,263)</b>	<b>\$ 55,876,919</b>	<b>\$ 7,562,014</b>	<b>\$ 25,848,485</b>	<b>\$ 172,465,767</b>

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Total Governmental Funds		\$ 12,143,824
<p>Amounts reported for governmental activities in the statement of revenues, expenditures, and changes in fund balances were different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.</p>		
Capital Outlay	\$ 25,733,375	
Depreciation and Amortization Expense	<u>(12,147,750)</u>	13,585,625
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., disposals, transfers, donations, etc.) was to increase (decrease) net position.</p>		
Capital Contributions		3,324,931
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Unavailable Revenues		(2,139,689)
<p>The issuance of long-term debt (e.g., bonds, leases, SBITA) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any affect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>		
Issuance of SBITA Agreements		(135,724)
Principal Retirement		1,234,373
<p>Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, they are not reported as expenditures in governmental funds.</p>		
Change in Net Pension Liability	2,806,644	
Change in Compensated Absences	<u>702,300</u>	(3,508,944)
<p>Internal service funds were used by management to charge the costs of certain activities to individual funds. A portion of the net revenue (expense) of internal service funds is reported with governmental activities.</p>		
		<u>2,160,869</u>
Change in Net Position of Governmental Activities		<u>\$ 26,665,265</u>

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Sewer	Parking	Private Development	Airport	Nonmajor City Recreation	
<b>ASSETS</b>						
Current Assets:						
Cash and Investments	\$ 22,008,702	\$ 1,417,505	\$ 6,478,788	\$ 2,116,408	\$ 70	\$ 32,021,473
Receivables:						
Accounts	2,210,447	66,889	359,276	123,171	-	2,759,783
Intergovernmental	358	-	-	113,705	-	114,063
Leases	-	-	-	4,187,633	-	4,187,633
Inventories	-	-	-	-	-	-
Prepaid Expenses	-	-	-	1,710	-	1,710
Total Current Assets	24,219,507	1,484,394	6,838,064	6,542,627	70	39,084,662
Noncurrent Assets:						
Lease Assets, Net	-	-	-	-	-	-
SBITA Asset, Net	-	-	-	-	-	-
Cash and Investments with Agent	11,503,203	-	-	-	-	11,503,203
Capital Assets:						
Land and Construction in Progress	10,073,191	1,239,403	-	7,230,082	-	18,542,686
Other Capital Assets, Net of Accumulated Depreciation	108,850,505	1,111,695	33,897	11,880,502	-	121,876,599
Total Noncurrent Assets	130,426,899	2,351,098	33,897	19,110,594	-	151,922,488
Total Assets	164,646,406	3,835,492	6,871,961	25,653,221	70	191,007,150
	2,469,402	378,689	1,990,317	262,440	-	5,100,848
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Outflows Related to Pensions						
Current Liabilities:						
Accounts Payable	(9,065)	87,773	387,147	30,172	70	496,097
Due to Other Governments	331,716	-	-	-	-	331,716
Accrued Salaries and Benefits Payable	117,337	14,840	105,056	15,811	-	253,044
Interest Payable	7,880	-	-	-	-	7,880
Deposits	-	-	16,812	-	-	16,812
Compensated Absences - Current Portion	25,795	2,885	20,316	3,340	-	52,336
Lease Liability - Current	-	-	-	-	-	-
SBITA Liability, Current	-	-	-	-	-	-
Claims Liability - Current Portion	-	-	-	-	-	-
Revenue Bonds Payable - Current Portion	1,780,000	-	-	-	-	1,780,000
Unearned Revenue	-	-	818,076	-	-	818,076
Total Current Liabilities	2,253,663	105,498	1,347,407	49,323	70	3,755,961
Noncurrent Liabilities:						
Revenue Bonds Payable, Net	15,101,998	-	-	-	-	15,101,998
Compensated Absences	189,489	21,193	149,237	24,536	-	384,455
Lease Liability	-	-	-	-	-	-
SBITA Liability	-	-	-	-	-	-
Claims Liability	-	-	-	-	-	-
Net Pension Liability	10,063,015	1,543,187	8,110,704	1,069,464	-	20,786,370
Total Noncurrent Liabilities	25,354,502	1,564,380	8,259,941	1,094,000	-	36,272,823
Total Liabilities	27,608,165	1,669,878	9,607,348	1,143,323	70	40,028,784
Deferred Inflows Related to Pensions						
Deferred Inflows - Leases	85,457	13,105	68,877	9,082	-	176,521
Total Deferred Inflows of Resources	85,457	13,105	68,877	9,082	-	176,521
NET POSITION						
Net Investment in Capital Assets	102,041,698	2,351,098	33,897	19,110,594	-	123,537,287
Unrestricted	27,380,488	180,100	(847,844)	1,687,711	-	28,400,455
Total Net Position	\$ 129,422,186	\$ 2,531,198	\$ (813,947)	\$ 20,798,305	\$ -	\$ 151,937,142

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Sewer	Parking	Private Development	Airport	Nonmajor City Recreation	
<b>OPERATING REVENUES</b>						
Charges for Services	\$ 14,601,358	\$ 945,952	\$ 2,699,365	\$ 40,453	\$ 237,375	\$ 18,524,503
Licenses and Permits	-	-	2,467,523	-	-	2,467,523
Rental Charges	24,146	-	-	735,548	-	759,694
Total Operating Revenues	14,625,504	945,952	5,166,888	776,001	237,375	21,751,720
<b>OPERATING EXPENSES</b>						
Salaries and Benefits	2,871,192	445,754	1,590,872	288,373	1,096	5,197,287
Materials and Supplies	1,499,111	72,444	25,422	17,018	62,994	1,676,989
Purchased Services	1,215,847	186,228	1,496,003	172,798	355,402	3,426,278
Other Expenses	3,701,905	602,322	1,085,434	407,666	4,684	5,802,011
Depreciation and Amortization	5,094,132	131,492	3,228	1,264,724	-	6,493,576
Total Operating Expenses	14,382,187	1,438,240	4,200,959	2,150,579	424,176	22,596,141
<b>OPERATING INCOME (LOSS)</b>	243,317	(492,288)	965,929	(1,374,578)	(186,801)	(844,421)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Intergovernmental	-	-	-	57,154	-	57,154
Investment Earnings (Expense)	78,830	3,923	14,273	1,814	(24)	98,816
Interest Expense	(106,186)	-	-	-	-	(106,186)
Miscellaneous Revenue (Expense)	-	5,000	4,054	7,283	-	16,337
Total Nonoperating Revenues (Expenses)	(27,356)	8,923	18,327	66,251	(24)	66,121
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	215,961	(483,365)	984,256	(1,308,327)	(186,825)	(778,300)
Capital Contributions	1,024,141	-	-	99,226	-	1,123,367
Transfers In	-	-	427,903	-	29,383	457,286
Transfers Out	(138,780)	(3,600)	(167,673)	(65,920)	-	(375,973)
<b>CHANGE IN NET POSITION</b>	1,101,322	(486,965)	1,244,486	(1,275,021)	(157,442)	426,380
Net Position - Beginning of Year	128,320,864	3,018,163	(2,058,433)	22,073,326	157,442	151,511,362
<b>NET POSITION - END OF YEAR</b>	\$ 129,422,186	\$ 2,531,198	\$ (813,947)	\$ 20,798,305	\$ -	\$ 151,937,742
						\$ (451,029)

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds						Governmental Activities Internal Service Funds
	Sewer	Private		Nonmajor City	Total Enterprise Funds		
		Parking	Development				
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers and Users	\$ 15,124,837	\$ 881,724	\$ 5,265,641	\$ 591,479	\$ 237,375	\$ 22,101,056	\$ -
Receipts from Interfund Services Provided	-	-	-	-	-	-	26,049,902
Payments to Suppliers and Claimants	(6,503,044)	(1,238,137)	(2,531,425)	(622,098)	(423,080)	(11,317,784)	(20,073,933)
Payments to Employees	(3,096,112)	(459,480)	(2,547,889)	(316,949)	(1,096)	(6,421,526)	(3,141,439)
Net Cash Provided (Used) by Operating Activities	5,525,681	(815,893)	186,327	(347,568)	(186,801)	4,361,746	2,834,530
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Interfund Borrowings	-	-	-	-	-	-	(1,503)
Miscellaneous Expense	-	-	-	-	-	-	(59,865)
Grants and Subsidies from Other Governmental Agencies	-	5,000	4,054	64,437	-	73,491	-
Transfers In	-	-	427,903	-	29,383	457,286	-
Transfers Out	(138,780)	(3,600)	(167,673)	(65,920)	-	(375,973)	(55,945)
Net Cash Provided (Used) by Noncapital Financing Activities	(138,780)	1,400	264,284	(1,483)	29,383	154,804	(117,313)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Acquisition and Construction of Capital Assets	(6,870,241)	-	-	(109,185)	-	(6,979,426)	(250,000)
Cash paid on interest related to Capital Debt	-	-	-	-	-	-	(3,745)
Cash paid on lease liability	-	-	-	-	-	-	(52,535)
Cash paid on SBITA liability	-	-	-	-	-	-	(284,191)
Principal Paid on Long-Term Debt	(2,357,314)	-	-	-	-	(2,357,314)	-
Interest (Paid)	(106,186)	-	-	-	-	(106,186)	-
Capital Grants Received	1,024,141	-	-	99,226	-	1,123,367	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(8,309,600)	-	-	(9,959)	-	(8,319,559)	(590,471)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest Received	78,830	3,923	14,273	1,814	(24)	98,816	20,107
Net Cash Used by Investing Activities	78,830	3,923	14,273	1,814	(24)	98,816	20,107
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(2,843,869)	(810,570)	464,884	(357,196)	(157,442)	(3,704,193)	2,146,853
Cash and Cash Equivalents - Beginning of Year	36,355,774	2,228,075	6,013,904	2,473,604	157,512	47,228,869	13,024,003
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 33,511,905	\$ 1,417,505	\$ 6,478,788	\$ 2,116,408	\$ 70	\$ 43,524,676	\$ 15,170,856
<b>RECONCILIATION TO STATEMENT OF NET POSITION</b>							
Cash and Investments	\$ 22,008,702	\$ 1,417,505	\$ 6,478,788	\$ 2,116,408	\$ 70	\$ 32,021,473	\$ 14,885,856
Cash and Investments with Agent	11,503,203	-	-	-	-	11,503,203	285,000
<b>CASH AND INVESTMENTS - END OF YEAR</b>	\$ 33,511,905	\$ 1,417,505	\$ 6,478,788	\$ 2,116,408	\$ 70	\$ 43,524,676	\$ 15,170,856

See accompanying Notes to Financial Statements.



**CITY OF CHICO, CALIFORNIA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds						Governmental Activities Internal Service Funds	
	Sewer	Parking	Private Development	Airport	Nonmajor			Total Enterprise Funds
					City Recreation			
\$	243,317	\$ (492,288)	\$ 965,929	\$ (1,374,578)	(186,801)	\$ (844,421)	\$ 2,252,941	
	5,094,132	131,492	3,228	1,264,724	-	6,493,576	297,597	
	494,821	(64,228)	(17,938)	(119,111)	-	293,544	-	
	4,512	-	-	(65,411)	-	(60,899)	20,275	
	-	-	-	(1,710)	-	(1,710)	(56,940)	
	(1,547,435)	(238,072)	(1,163,156)	(162,544)	-	(3,111,207)	(1,687,382)	
	(416,773)	(377,143)	75,434	(22,906)	-	(741,388)	(390,381)	
	331,716	-	-	-	-	331,716	96,004	
	19,079	2,959	26,292	5,470	-	53,800	43,210	
	-	-	-	-	-	-	70,290	
	(12,423)	12,408	(74,366)	7,093	-	(67,288)	34,448	
	-	-	116,691	-	-	116,691	-	
	3,526,677	546,271	2,246,495	361,248	-	6,680,691	4,242,743	
	(2,211,942)	(337,292)	(1,992,282)	(239,843)	-	(4,781,359)	(2,088,275)	
	5,282,364	(323,605)	(779,602)	1,027,010	-	5,206,167	581,589	
	\$ 5,525,681	\$ (815,893)	\$ 186,327	\$ (347,568)	(186,801)	\$ 4,361,746	\$ 2,834,530	

**RECONCILIATION OF OPERATING INCOME (LOSS)  
TO NET CASH PROVIDED (USED) BY OPERATING  
ACTIVITIES**

Operating Income (Loss)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	
Decrease (Increase) in:	
Accounts Receivable	
Intergovernmental Receivable	
Inventory and Other Assets	
Deferred Outflow Pension	
Increase (Decrease) in:	
Accounts Payable	
Due to Other Governments	
Accrued Liabilities	
Claims Liability	
Compensated Absences	
Unearned Revenue	
Net Pension Liability	
Deferred Inflow Pension	
Total Adjustments	
Net Cash Provided (Used) by Operating Activities	

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2023**

	Private-Purpose Trust Fund	Custodial Funds
<b>ASSETS</b>		
Restricted Cash and Investments	\$ 5,965,356	\$ 542,560
Receivables:		
Loans	456,410	13,242
Capital Assets - Land	1,667,105	-
Total Assets	8,088,871	555,802
<b>LIABILITIES</b>		
Accounts Payable	4,175	-
Special Assessment Deposits	-	555,802
Long-Term Liabilities:		
Due Within One Year	4,925,000	-
Due in More Than One Year	43,673,389	-
Total Liabilities	48,602,564	555,802
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Amount on Bond Refunding	292,154	-
<b>NET POSITION</b>		
Total Net Position (Deficit) Held in Trust	\$ (40,805,847)	\$ -

See accompanying Notes to Financial Statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**YEAR ENDED JUNE 30, 2023**

	Private-Purpose Trust Fund	Custodial Funds
	<u>                    </u>	<u>                    </u>
<b>ADDITIONS</b>		
Property Taxes	\$ 8,171,450	\$ -
Use of Money and Property	57,579	(2,119)
Reimbursements	<u>-</u>	<u>35,545</u>
Total Additions	8,229,029	33,426
 <b>DEDUCTIONS</b>		
Redevelopment Obligations	1,900,000	5,447
Interest on Bonds Payable	1,504,752	1,174
City Administrative Expenses	<u>143,983</u>	<u>26,805</u>
Total Deductions	<u>3,548,735</u>	<u>33,426</u>
 <b>CHANGE IN NET POSITION</b>	4,680,294	-
 Net Position - Beginning of Year	<u>(45,486,141)</u>	<u>-</u>
 <b>NET POSITION - END OF YEAR</b>	<u><u>\$ (40,805,847)</u></u>	<u><u>\$ -</u></u>

See accompanying Notes to Financial Statements.

**NOTES TO FINANCIAL STATEMENTS**

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. The Financial Reporting Entity**

The City of Chico, California (the City) was incorporated on February 5, 1872, under the laws of the state of California. The City is a charter city and is governed by a seven-member City Council. The City provides a full range of services including police and fire protection; sanitation; parking and transportation services; the construction and maintenance of highways, streets, and infrastructure; and recreational activities and cultural events. The City's reporting entity includes all of the funds of the City, as well as the Chico Urban Area Joint Powers Financing Authority (JPFA) which is reported as a discretely presented component unit as the economic resources of the JPFA directly benefit the City and its inclusion is considered necessary to ensure complete financial reporting.

**B. Discretely Presented Component Unit**

Chico Urban Area Joint Powers Financing Authority

In August 2005, the governing boards of the Chico Redevelopment Agency, which due to State Assembly Bill 1X 26 is now known as the Successor Agency to the Chico Redevelopment Agency, and the County of Butte, established a joint powers agency known as the Chico Urban Area Joint Powers Financing Authority (JPFA) to facilitate the financing, construction, and installation of sewer facilities and improvements in the greater Chico urban area. The JPFA was formed pursuant to the provisions of the joint powers' laws of the state of California, as set forth in Article 1, Chapter 5, Division 7, Title 1 of the California Government Code (commencing with Government Code Section 6500). Subsequent to dissolution of the Chico Redevelopment Agency, the governing Board of the JPFA is composed of two members of the Butte County Board of Supervisors and two members of the Chico City Council. The JPFA is authorized to obtain state or federal loans for the purpose of financing the construction and installation of sewer facilities and improvements. The financial activity of the JPFA is included in the City of Chico's financial statements as a discretely presented component unit as the JPFA provides a financial benefit by contributing to the City's Sewer Enterprise Fund. Complete financial statements of the JPFA may be obtained from the Administrative Services Department of the City of Chico at 411 Main Street, Chico, California 95928.

**C. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (Continued)**

For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, investment earnings, and other items, which are excluded from program revenues, are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

**General Fund**

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**CDBG and HOME Housing Special Revenue Fund**

The CDBG and HOME Housing Special Revenue Fund accounts for the Community Development Block Grant (CDBG) annual federal grant program and the state and federal HOME grant programs. The CDBG program provides for the development of a viable urban community by providing a suitable living environment and expansion of economic opportunities, principally for low- and moderate-income residents. The HOME program provides for the development of affordable housing and mortgage subsidy programs and housing rehabilitation to benefit low-income households. Use of CDBG and HOME funding is restricted per federal guidelines.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (Continued)**

**Public Facilities Impact Fee Capital Projects Fund**

The Public Facilities Impact Fee Capital Projects Fund accounts for the collection of and expenditures of fees imposed as a condition of new development within the City. Impact fees have been established for each of the following types of public facilities:

- Bikeway Improvement
- Street Facility Improvement
- Storm Drainage Facility
- Sewer Trunk Line Capacity
- Water Pollution Control Plant Capacity
- Sewer Lift Stations
- Community Parks
- Bidwell Park Land Acquisition
- Major Maintenance Equipment
- Administrative Building
- Fire Protection Building and Equipment
- Police Protection Building and Equipment
- Neighborhood Parks

**Capital Grants Capital Projects Fund**

The Capital Grants Capital Projects Fund accounts for the receipts and disbursements for a variety of governmental fund capital grants.

**Low- and Moderate-Income Housing Asset Special Revenue Fund**

The Low- and Moderate-Income Housing Asset Special Revenue Fund accounts for all activities resulting from the elimination of the Redevelopment Agency's low and moderate housing function. Primarily, this Fund utilizes program income from loan payments restricted for the development and assistance for low-income households. New loans conveyed to the Fund from the Successor Agency are recorded as other transfers from the private-purpose trust fund. Use of these Housing Funds is restricted according to the provisions contained in California State Assembly Bill 1X26 and California State Assembly Bill 1484.

**Gas Tax Fund**

The Gas Tax Fund is a Special Revenue Fund that accounts for revenues and expenditures apportioned under the Streets and Highway Code, Sections 2103, 2105, 2106, 2107, and 2107.5 for administration, maintenance, and construction which is street-related and Transportation Congestion Relief monies. Also accounts for federal funds allocated for street maintenance and rehabilitation, and right-of-way acquisition, maintenance, construction, street sweeping, and improvement of street facilities, from the Transportation Equity Act for the 21st Century. All gas tax funds are restricted to be used only as allowed within the Streets and Highway Code and federal regulations.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (Continued)**

The City reports the following major proprietary funds:

**Sewer Enterprise Fund**

The Sewer Enterprise Fund accounts for sanitary sewer collection system and Water Pollution Control Plant operations, including major repair and replacement of the City's Water Pollution Control Plant facilities.

**Parking Enterprise Fund**

The Parking Enterprise Fund accounts for parking facilities operations and improvements.

**Private Development Enterprise Fund**

The Private Development Enterprise Fund accounts for private development planning and building inspection and subdivision planning and inspection.

**Airport Enterprise Fund**

The Airport Enterprise Fund accounts for airport operations and improvements.

Additionally, the City reports the following fund types:

**Internal Service Funds**

Internal Service Funds account for self-insurance, central garage, municipal building maintenance, pension funding, and information services provided to other departments or agencies of the City on a cost-reimbursement basis.

**Private-Purpose Trust Fund**

The Private-Purpose Trust Fund is a fiduciary fund type used by the City to report trust arrangements under which principal and income benefit other governments. This fund reports the assets, deferred inflows, liabilities, and activities of the Successor Agency of the City of Chico Redevelopment Agency (Successor Agency).

**Custodial Fund**

The Custodial Fund is custodial in nature. The Fund accounts for assets held by the City as an agent for bonded assessment districts.

**D. Basis of Presentation, Basis of Accounting, and Measurement Focus**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.



**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales tax true up payments, which the City considers to be available if they are collected within seven months of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures, such as principal, interest, and compensated absences, are recorded as fund liabilities only when they become due and payable. The City includes certain indirect costs as program expenses, which are reported in the City's functional activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. Fiduciary funds report the Private-Purpose Trust Funds and Custodial Funds.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

Cash and Investments

Cash and investments (including restricted assets) held in the City's investment pool are reported as Cash and Cash Equivalents in the statements of cash flows of the proprietary fund types.

Investments are recorded at fair value. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Restricted Cash and Investments

Restricted cash and investments represent amounts that are restricted for debt service, capital projects, and other amounts held in connection with the City's self-insurance programs.

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in the City investments pool, the earnings from which are allocated quarterly to each fund based on average daily cash balances.

Receivables and Payables

Balances representing lending/borrowing transactions between funds outstanding at the end of the fiscal year are reported as either "due from/due to other funds" (amounts due within one year) or "advances to/from other funds" (noncurrent portions of interfund lending/borrowing transactions). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances to other funds are offset by nonspendable fund balance in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All property taxes are collected and allocated by the County of Butte to the various taxing entities. Property taxes are determined annually as of March 1 and attach as an enforceable lien on real property as of January 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The City participates in the County "Teeter Plan" method of property tax distribution. Under the Teeter Plan, the County remits property taxes to the City based on assessments, not on collections. Property tax is recognized when it is measurable and available. The City considers property tax as available if it is received within 60 days after year-end.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

Receivables and Payables (Continued)

Revenue from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) are accrued in the governmental funds when they are both measurable and available. The City considers these revenues available if they are received during the period when settlement of prior fiscal year accounts payable occurs. Historically, the majority of these taxes are received within 60 days of the fiscal year-end; therefore, revenue from taxpayer-assessed taxes is accrued if it is received by August 31.

The City records its receivables as follows:

1. Interest receivable represents interest earned by the City's cash and investment pool at year-end and available within the 60-day availability period. In addition, interest receivable also includes interest from loans receivable with the portion available within 60 days recorded as revenue and the portion not available within 60 days recorded as unavailable revenue or deferred inflows of resources.
2. Property taxes receivable represents property taxes received from Butte County within the 60-day availability period.
3. Accounts receivable represents amounts due from nongovernmental entities for revenue earned and available at year-end. These include transient occupancy taxes, franchise fees, and utility user taxes.
4. Intergovernmental receivables represent amounts due from governmental entities for revenue earned and available at year-end and within the 60-day availability period. These include sales taxes, grants, and other revenue from federal, state, and county sources.

Grant and entitlement revenues are recorded as receivables in the funds when they are susceptible to accrual (i.e., when all eligibility requirements have been met). The corresponding governmental fund revenues are recorded when they become measurable and available, with the differences recorded as deferred inflows of resources. The corresponding proprietary fund grant revenues are recorded as nonoperating revenues when the receivables are recorded.

Inventories

Inventories consist of expendable supplies held for consumption and are valued at cost using the first-in/first-out (FIFO) method. The cost is recorded as inventory when items are purchased and as expenses when the items are used.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

Capital Assets

Capital assets, which include land, easements, buildings, improvements, equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as equipment with an initial individual cost of more than \$20,000 and all other capital assets with an initial individual cost of more than \$100,000 and an estimated useful life in excess of one year.

In addition, the City capitalizes all capital assets with an individual cost of \$5,000 for all assets acquired with federal funds. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is recorded using the straight-line method over the following estimated useful lives of the assets:

Buildings	30 to 40 Years
Improvements Other Than Buildings	20 to 50 Years
Equipment, Furniture, and Vehicles	3 to 30 Years
Roadways	50 Years
Bridges	30 to 50 Years
Drainage	50 Years

Leases are recorded as a right-to-use asset and an obligation at an amount equal to the present value at the beginning of the lease term.

Right-To-Use Lease Asset

Right-to-use lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service.

Right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the City has determined reasonably certain of being exercised.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

Subscription Based Information Technology Arrangements (SBITAs)

SBITAs are recorded at the amount of the initial measurement of the SBITA liabilities and modified by any SBITA payments made to the provider at or before the commencement of the SBITA term, less any incentives received from the provider at or before the commencement of the SBITA term along with any initial direct costs that are ancillary charges necessary to place the SBITA assets into service.

SBITA assets are amortized using the straight-line method over the shorter of the SBITA term or the useful life on the underlying asset, unless the SBITA contains a purchase option that the City has determined reasonably certain of being exercised.

Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and compensatory time. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place. All compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements. The City's liability for compensated absences is recorded in various governmental funds or proprietary funds as appropriate. For all governmental funds, amounts expected to be paid out of current financial resources are recorded as fund liabilities; as these liabilities represent the matured value due to retirement or resignations; the long-term portion is recorded in the statement of net position.

Compensated absences are liquidated by the fund that has recorded the liability only when matured. The long-term portion of governmental activities is liquidated primarily by the General Fund.

Long-Term Debt

In the government-wide financial statements, proprietary fund types, and fiduciary fund types in the fund financial statements, long-term debt, along with other long-term obligations are reported as long-term liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are expensed in the period incurred.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

Fund Balance

In the fund financial statements, the City's Governmental Funds report the following fund balances:

*Nonspendable Fund Balances* – These are not expected to be converted to cash within the next operating cycle and are typically comprised of long-term receivables, prepaid items, and advances to other funds.

*Restricted Fund Balances* – These include amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions are also recorded for long-term loans receivable that originate from funding sources that are externally restricted.

*Committed Fund Balances* – These include amounts that can be used only for the specific purposes determined by a formal action of the City Council. The City Council has authority to establish, modify, or rescind a fund balance commitment through a City Resolution.

*Assigned Fund Balances* – These include amounts that are intended to be used by the City for specific purposes, but do not meet the criteria to be classified as restricted or committed. As contained in the City's budget policies, the City Council has authorized the City Manager to establish, modify, or rescind a fund balance assignment made within the confines of the budget policies.

*Unassigned Fund Balance* – This is the residual classification for the City's funds and includes all spendable amounts not contained in the other classifications. The General Fund is the only fund that may report a positive unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

Net Position

In the government-wide statements, the City's net position is classified in the following categories:

*Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)**

Net Position (Continued)

*Unrestricted Net Position* – This category represents the net position of the City, which is not restricted or invested in capital assets net of related debt for any project or other purpose.

When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first followed by unrestricted resources as they are needed.

Reserve Policies

The City Council has established policies for operating reserves, emergency reserves, and compensated absence reserves. The operating reserve is targeted at 7-1/2% of General Fund operating expenditures. The emergency reserve was established to help buffer the City from issues such as fluctuation in sales tax, changes in state laws that impact City finances, and other catastrophic events. The desired level of the emergency reserve is 20% of General Fund operating expenditures. The compensated absence reserve is targeted at 50% of the citywide liability for leave payouts when employees separate from City employment. The City is meeting desired operating and emergency reserve as of June 30, 2023.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualify for reporting in this category. It is the deferred outflows related to pensions reported in the government-wide statement of net position. This item represents pension contributions made subsequent to the measurement date and is discussed in Note 12.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has several types of deferred inflows of resources. Deferred inflows related to pensions that are reflected in the statements of net position. These items are further discussed in Note 12. Two items, unavailable housing loan interest revenue and unavailable revenue, arise only under a modified accrual basis of accounting. Accordingly, these items are reported only in the governmental funds statement of net position and are discussed in Note 4. Deferred inflows related to leases are also reflected in the statements of net position and further discussed in Note 7. The Private-Purpose Trust fund includes deferred inflow related to the deferred amount on refunding.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees Retirement System (CalPERS) Plans and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**G. Other Significant Accounting Policies**

Budgetary Data

The annual operating budget is adopted by the City Council on or before the first meeting in July each year on a basis consistent with accounting principles generally accepted in the United States of America. The appropriated budget is prepared by fund, department, function, and activity. The City Manager is authorized to transfer budget amounts up to \$50,000 between departments without City Council approval. Any budget transfers in excess of \$50,000 must be approved by City Council. All City governmental and proprietary funds have approved budgets. Original appropriations are adjusted by supplemental appropriations and budget modifications approved during the year, creating the modified adopted budget.

Budgetary comparisons and reconciliations are included in Required Supplementary Information as Schedules of Revenue and Changes in Fund Balance – Budget and Actual, for the General Fund, CDBG and HOME Housing Fund, and the Low- and Moderate-Income Housing Asset Fund. In addition, a budgetary comparison and reconciliation is included in the Supplemental Budgetary Comparisons section as Schedules of Revenue and Changes in Fund Balance – Budget and Actual, for the Capital Grants Fund. Annual budgets are adopted on a budgetary basis.

Interfund Transactions

Interfund transactions between funds are reflected as loans, services provided, reimbursements, or transfers. Loans are reported as receivables or payables as appropriate, and are subject to elimination upon consolidation. The City transfers resources among funds in the course of normal operations. Services provided, deemed to be at market or near market rates, such as vehicle maintenance, are accounted for as revenues and expenditures/expenses. Transactions to reimburse a fund for expenditures/expenses initially made from it that are applicable to another fund are recorded as expenditures/expenses in the correct fund and as reductions of expenditures/expenses in the original fund. All other interfund transactions are reported as transfers.



**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Implementation of New Governmental Accounting Standards**

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the City's financial reporting process. New standards applicable to the year ending June 30, 2023, are as follows:

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for financial statement periods beginning after June 15, 2022. GASB 96 improves consistency in accounting and financial reporting for subscription-based information technology arrangements (SBITA) by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. Under this Statement, a government is required to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement.

**NOTE 2 CASH AND INVESTMENTS**

At June 30, 2023, the City's cash and investments at fair value were as follows:

	Primary Government	Discretely Presented Component Unit	Fiduciary Fund Statement of Net Position	Total
Cash and Investments	\$ 164,708,928	\$ 1,195,794	\$ -	\$ 165,904,722
Restricted Cash and Investments	6,403,241	2,248,890	6,507,916	15,160,047
Imprest Cash	1,405	-	-	1,405
Total Cash and Investments	<u>\$ 171,113,574</u>	<u>\$ 3,444,684</u>	<u>\$ 6,507,916</u>	<u>\$ 181,066,174</u>

At June 30, 2023, the City's cash and investments consist of the following:

Cash on Hand	\$ 1,405
Deposits with Financial Institutions	38,648,693
Investments	142,416,076
Total	<u>\$ 181,066,174</u>

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Authorized Investments**

The table below identifies the investment types that are authorized by the City's investment policy and California Government Code Section 53601. The City's investment policy is more restrictive than the California Government Code, as the City may not invest in derivatives or reverse repurchase agreements. The City's investment policy limits the amount of funds invested in instruments with maturities over one year to 15%, unless adequate liquidity is available, yield appears favorable, and the City Manager approves the investment in advance. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City rather than the general provisions of the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer	Minimum Rating
U.S. Treasury Securities	5 Years	None	None	None
U.S. Agency Securities	5 Years	None	None	None
Money Market Mutual Funds	N/A	20%	10%	AAA
Collateralized Bank Deposits	N/A	30%	None	None
State and Local Agency Bonds	5 Years	None	5%	None
Repurchase Agreements	5 Years	None	5%	None
Commercial Paper	270 Days	25%	5%	A-1
Corporate Notes	5 Years	30%	5%	A
Supranationals	5 Years	30%	None	AA
Local Agency Investment Fund	N/A	None	None	None
Certificates of Deposit	5 Years	None	5%	None

**Investments Authorized by Debt Agreements**

Investment of debt proceeds held by the bond trustee are governed by the provisions of the debt agreements. These agreements specify that the eligible investments are those that are permitted by California Government Code Section 53601 at the time of the investment.

**Custodial Credit Risk**

The custodial credit risk for deposits is the risk that the City will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. This risk is mitigated in that the City's bank deposits are insured by Federal Depository Insurance Corporation (FDIC). The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under stated-law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. As of June 30, 2023, the City's balance in financial institutions was \$44,142,726, which was covered by collateral held in the pledging bank's trust department in the name of the City of Chico.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)****Interest Rate**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City manages its exposure to interest rate risk by investing in the Local Agency Investment Fund (LAIF), which provides the necessary cash flow and liquidity needed for operations, as well as purchasing a combination of shorter-term and longer-term investments so that a portion of the portfolio is maturing or coming close to maturing evenly over time. The City uses the segmented time distribution method for reporting its interest rate risk.

As of 2023, the City's investments distributed by maturity are as follows:

Investment Type	Fair Value	Maturity in Years				
		Less Than 1	1 - 2	2 - 3	3 - 4	4 - 5
With Fiscal Agent:						
Money Market Mutual Funds	\$ 5,489,642	\$ 5,489,642	\$ -	\$ -	\$ -	\$ -
With City Treasury:						
Negotiable Certificate of Deposit	12,721,899	5,433,498	2,599,366	2,222,657	1,985,803	480,575
Corporate Bonds	14,282,316	-	1,887,445	9,296,516	869,001	2,229,354
Supranational Corporate Bonds	8,298,993	961,726	3,632,998	3,704,269	-	-
State and Local Bond	10,429,429	-	4,857,718	2,757,712	2,813,999	-
Federal Agency	38,998,784	985,264	8,333,242	20,949,882	8,730,396	-
Money Market Mutual Funds	-	-	-	-	-	-
CalTRUST	51,607	51,607	-	-	-	-
Local Agency Investment Pool (LAIF)	52,143,406	52,143,406	-	-	-	-
<b>Total Investments</b>	<b>\$ 142,416,076</b>	<b>\$ 65,065,143</b>	<b>\$ 21,310,769</b>	<b>\$ 38,931,036</b>	<b>\$ 14,399,199</b>	<b>\$ 2,709,929</b>

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the City's policy to purchase investments with the minimum ratings required by the California Government Code.

<u>S &amp; P Rating</u>	<u>Percentage of Investment Portfolio</u>
AAA	6.10 %
AA+	28.50
AA	2.18
AA-	5.73
A	2.28
A-	3.29
BBB+	6.12
Not Rated	45.80

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Credit Risk (Continued)**

The City invests funds in the State Treasurer's Pooled Money Investment Account (PMIA) through the Local Agency Investment Fund (LAIF), a voluntary program created by statute in 1977. The PMIA has regulatory oversight from the Pooled Money Investment Board and an in-house Investment Committee. LAIF has oversight by the Local Agency Investment Advisory Board. The fair value of the City's position in the pool is based upon the City's pro rata share of the fair value provided by LAIF for the entire pool.

In accordance with authorized investment laws, LAIF invests in various structured notes and mortgage-backed securities, such as collateralized mortgage obligations. LAIF is not registered with the Security and Exchange Commission and is not rated.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the amount of investment in a single issuer. U.S. treasury and agency securities are considered to be of the best quality grade, as such there is no limitation on amounts invested in U.S. treasury or agency securities per California Government Code. Investments in any one issuer (other than Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) that represent 5% or more of the total City investments are as follows:

Issuer Name	Investment Type	Amount
Federal Farm Credit Bank	U.S. Governmental Agencies	\$ 10,751,589
Federal Home Loan Bank	U.S. Governmental Agencies	19,109,744

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Restricted Cash and Investments**

As of June 30, 2023, cash and investments that are restricted by legal or contractual requirements are comprised of the following:

<u>Fair Value Measurements</u>	<u>Amount</u>
Governmental Activities:	
General Fund:	
Restricted Section 115 Pension Plan	\$ 5,489,642
Contractor Retentions	532,206
Nonmajor Governmental Funds:	
Restricted Bond Proceeds	96,393
Internal Service Funds:	
Insurance Deposits	<u>285,000</u>
Total Primary Governmental Activities Restricted Cash and Investments	6,403,241
Discretely Presented Component Unit:	
Restricted for Capital Projects and Debt Service	2,248,890
Fiduciary Funds:	
Private-Purpose Trust Fund:	
Restricted for Successor Agency Recognized Obligations	5,965,356
Custodial Fund:	
Restricted for Debt Service	<u>542,560</u>
Total Fiduciary Fund Restricted Cash and Investments	<u>6,507,916</u>
Total Restricted Cash and Investments	<u>\$ 15,160,047</u>

**Fair Value Measurements and Application**

Statement No. 72 of the Governmental Accounting Standards Board (GASB), *Fair Value Measurements and Application*, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes investment valuation techniques used to measure fair value. The three levels of the fair value hierarchy under GASB 72 are described as follows:

*Level 1* – Inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

*Level 2* – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Fair Value Measurements and Application (Continued)**

*Level 3* – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The determination of what constitutes observable requires judgment by the City's management. City management considers observable data to be that market data which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market.

The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City management's perceived risk of that investment. The following is a description of the valuation methods and assumptions used by the City to estimate the fair value of its investments. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. City management believes its valuation methods are appropriate and consistent with other market participants. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy. The City's Level 1 investments consist of mutual funds that have values calculated from the daily closing prices of all the underlying assets.

For a large portion of the City's portfolio, the City's custodians generally uses a multi-dimensional relational model. Inputs to their pricing models are based on observable market inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker-dealer quotes, issuer spreads, and benchmark securities, among others. The City's Level 2 investments primarily consist of investments in certificates of deposit that did not trade on the City's fiscal year-end date.

The City did not have any Level 3 investments at June 30, 2023. The inputs or methodology used for valuing securities are not necessarily an indication of the risks associated with investing in those securities. Changes in valuation techniques may result in transfers into or out of an assigned level within the disclosure hierarchy.

Investments in money market funds and guaranteed investment contracts are reported at amortized cost. Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of \$1 and not fair value. Accordingly, the City's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)****Fair Value Measurements and Application (Continued)**

As of June 30, 2023, the City has the following fair value measurements:

	Total	Fair Value Measurements at Report Date Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value:				
Corporate Holdings	\$ 14,282,316	\$ -	\$ 14,282,316	\$ -
Supranationals	8,298,993	-	8,298,993	-
State and Local Securities	10,429,429	-	10,429,429	-
Federal Agency Securities	38,998,784	-	38,998,784	-
Mutual Funds	7,728,730	7,728,730	-	-
Certificates of Deposit	10,482,811	-	10,482,811	-
Total Investments by Fair Value	84,731,421	\$ 2,239,088	\$ 82,492,333	\$ -
Investments Measured at Amortized Costs or Not Subject to Fair Value Hierarchy:				
CalTRUST	51,607			
Local Agency Investment Fund	52,143,406			
Total Investments Measured at Fair Value	\$ 142,416,076			

**NOTE 3 RECEIVABLES**

The following summarizes the City's governmental activities receivables as of June 30, 2023:

	Interest	Property Taxes	Accounts	Inter- governmental	Loans	Long-Term	Total
Governmental Activities:							
General Fund	\$ 692,887	\$ -	\$ 2,630,081	\$ 9,952,090	\$ -	\$ -	13,275,058
CDBG and HOME							
Housing Fund	1,006,261	-	35,642	2,481,811	11,036,930	-	14,560,644
Capital Grants Fund	-	-	-	6,537,045	-	-	6,537,045
Public Facilities							
Impact Fees	-	-	32,158	-	-	1,093,092	1,125,250
Low- and Moderate- Income Housing							
Asset Fund	11,761,558	-	-	-	55,175,767	-	66,937,325
Gas Tax	-	-	-	436,261	-	-	436,261
Other Nonmajor							
Governmental Funds	-	-	365,281	82,516	12,310	-	460,107
Internal Service Funds	-	-	193,698	19,738	-	-	213,436
Total Governmental Activities	\$ 13,460,706	\$ -	\$ 3,256,860	\$ 19,509,461	\$ 66,225,007	\$ 1,093,092	\$ 103,545,126

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 3 RECEIVABLES (CONTINUED)**

**Loans Receivable**

The loans receivable in the CDBG and HOME Housing Fund and Low- and Moderate-Income Housing Asset Fund of \$11,036,930 and \$55,175,767, respectively, consist of loans made for low- and moderate-income housing rehabilitation, property improvement, and small business origination. The loans are collateralized by deeds of trust on the improved properties and bear annual interest at 0% - 7.5%. The City considers these long-term loans to be collectible, and the amounts are included in restricted fund balance. Due to the likelihood of collectability, the City has not recorded an allowance for uncollectible accounts. Related accrued interest is recorded as interest receivable and unavailable revenue.

The following summarizes the City's business-type activities receivables as of June 30, 2023:

	<u>Accounts</u>	<u>Inter- governmental</u>	<u>Property Taxes</u>	<u>Total</u>
Business-Type Activities:				
Sewer Fund	\$ 2,210,447	\$ 358	\$ -	\$ 2,210,805
Parking Fund	66,889	-	-	66,889
Private Development Fund	359,276	-	-	359,276
Airport Fund	123,171	113,705	-	236,876
Total Business-Type Activities	<u>\$ 2,759,783</u>	<u>\$ 114,063</u>	<u>\$ -</u>	<u>\$ 2,873,846</u>

Accounts receivable in the Sewer Fund is composed of \$2,210,447 in sewer service fees billed for services rendered on or before June 30, 2023, and received in the months of July and August of 2023.

The intergovernmental receivable of \$113,705 in the Airport Fund represents a receivable for an Airport Improvement Program grant.

Accounts receivable in the Private Development fund are for services provided for community development services provided to developers.

**NOTE 4 UNAVAILABLE REVENUE**

The City recognized unavailable revenues in the governmental fund statements. These items are an acquisition of fund balance by the City that is applicable to a future reporting period.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be susceptible to accrual (i.e., measurable and available to finance expenditures of the current period). Government funds report revenues not susceptible to accrual as unavailable revenues. The City has two items that are reportable on the government fund statements: the first item relates to housing loan interest receivable and the second relates to grant receivables and development impact fees receivables that are not available for revenue recognition.



**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 4 UNAVAILABLE REVENUE (CONTINUED)**

Unavailable revenue balances for the year ended June 30, 2023 were as follows:

	Unavailable Housing Loan Revenue	Unavailable Revenue	Total
General Fund	\$ -	\$ 1,217,410	\$ 1,217,410
CDBG and HOME Housing Fund	1,006,261	2,141,694	3,147,955
Capital Grants Fund	-	6,826,025	6,826,025
Public Facilities Impact Fees	-	1,093,092	1,093,092
Low- and Moderate-Income Housing Asset Fund	11,761,558	623,754	12,385,312
Total Governmental Funds	<u>\$ 12,767,819</u>	<u>\$ 12,071,126</u>	<u>\$ 24,838,945</u>

**NOTE 5 CAPITAL ASSETS**

Capital assets for governmental activities for the year ended June 30, 2023 was as follows:

	Restated Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land	\$ 33,114,506	\$ -	\$ -	\$ -	\$ 33,114,506
Construction in Progress	35,380,785	26,176,757	-	(19,660,413)	41,897,129
Total Capital Assets, Not Being Depreciated	68,495,291	26,176,757	-	(19,660,413)	75,011,635
Capital Assets, Being Depreciated:					
Buildings	22,360,645	-	-	-	22,360,645
Improvements Other Than Buildings	23,561,665	-	-	690,098	24,251,763
Equipment, Furniture, and Vehicles	29,396,062	250,000	(1,265,448)	3,382,210	31,762,824
Infrastructure	425,216,013	3,324,931	-	15,588,105	444,129,049
Total Capital Assets, Being Depreciated	500,534,385	3,574,931	(1,265,448)	19,660,413	522,504,281
Less: Accumulated Depreciation for:					
Buildings	(14,332,232)	(463,471)	-	-	(14,795,703)
Improvements Other Than Buildings	(15,280,916)	(611,006)	-	-	(15,891,922)
Equipment, Furniture, and Vehicles	(15,462,763)	(2,092,663)	686,342	-	(16,869,084)
Infrastructure	(176,317,520)	(8,691,447)	-	-	(185,008,967)
Total Accumulated Depreciation	(221,393,431)	(11,858,587)	686,342	-	(232,565,676)
Total Capital Assets, Being Depreciated, Net	279,140,954	(8,283,656)	(579,106)	19,660,413	289,938,605
Right-to-Use Assets, Being Amortized:					
Equipment	159,718	-	-	-	159,718
SBITAs	1,127,048	600,008	-	-	1,727,056
Total Right-to-Use Assets, Being Amortized	1,286,766	600,008	-	-	1,886,774
Less: Accumulated Amortization for:					
Equipment	(51,801)	(51,801)	-	-	(103,602)
SBITAs	-	(534,959)	-	-	(534,959)
Total Accumulated Amortization	(51,801)	(586,760)	-	-	(638,561)
Total Right-to-Use Assets, Being Amortized, Net	1,234,965	13,248	-	-	1,248,213
Governmental Activities Capital Assets, Net	<u>\$ 348,871,210</u>	<u>\$ 17,906,349</u>	<u>\$ (579,106)</u>	<u>\$ -</u>	<u>\$ 366,198,453</u>

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 5 CAPITAL ASSETS (CONTINUED)**

Reconciliation of governmental activities capital asset increases:

Total Capital Assets, Not Being Depreciated - Increases	\$ 26,176,757
Total Capital Assets, Being Depreciated - Increases	<u>3,574,931</u>
Governmental Activities Capital Asset Increases	<u><u>\$ 29,751,688</u></u>
Governmental Funds - Capital Outlay	\$ 26,426,757
Donations and Contributed Capital *	<u>3,324,931</u>
Governmental Activities Capital Asset Increases	<u><u>\$ 29,751,688</u></u>

\*Donations and contributed capital represents infrastructure conveyed to the City as a result of completed subdivisions, easements, and infrastructure donated through developer agreements.

Capital assets for business-type activities for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-Type Activities:					
Capital Assets, Not Being Depreciated:					
Land	\$ 2,154,341	\$ -	\$ -	\$ -	\$ 2,154,341
Construction in Progress	<u>13,148,136</u>	<u>5,720,365</u>	<u>-</u>	<u>(2,480,156)</u>	<u>16,388,345</u>
Total Capital Assets, Not Being Depreciated	15,302,477	5,720,365	-	(2,480,156)	18,542,686
Capital Assets, Being Depreciated:					
Buildings	19,412,390	-	-	-	19,412,390
Improvements Other Than Buildings	214,757,785	1,259,061	-	2,480,156	218,497,002
Equipment, Furniture, and Vehicles	<u>3,757,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,757,833</u>
Total Capital Assets, Being Depreciated	237,928,008	1,259,061	-	2,480,156	241,667,225
Less: Accumulated Depreciation for:					
Buildings	(15,730,012)	(504,741)	-	-	(16,234,753)
Improvements Other Than Buildings	(94,931,200)	(5,842,830)	-	-	(100,774,030)
Equipment, Furniture, and Vehicles	<u>(2,635,838)</u>	<u>(146,005)</u>	<u>-</u>	<u>-</u>	<u>(2,781,843)</u>
Total Accumulated Depreciation	(113,297,050)	(6,493,576)	-	-	(119,790,626)
Total Capital Assets, Being Depreciated, Net	<u>124,630,958</u>	<u>(5,234,515)</u>	<u>-</u>	<u>2,480,156</u>	<u>121,876,599</u>
Business-Type Activities Capital Assets, Net	<u><u>\$ 139,933,435</u></u>	<u><u>\$ 485,850</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 140,419,285</u></u>

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 5 CAPITAL ASSETS (CONTINUED)**

\*Donations and contributed capital represent the conveyance of sewer infrastructure from the JPFA to the City's Sewer Fund as well as completed subdivisions, easements, and infrastructure donated through developer agreements.

Depreciation and amortization expense was charged to functions/programs as follows:

Governmental Activities (Depreciation):

General Government	\$ 470,623
Public Safety	1,706,258
Public Works	9,190,108
Parks and Recreation	466,125
Public Assistance	23,733
Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on Their Usage of the Assets	1,740
Total Depreciation Expense - Governmental Activities	\$ 11,858,587

Business-Type Activities (Depreciation):

Sewer	\$ 5,094,132
Parking	131,492
Private Development	3,228
Airport	1,264,724
Total Depreciation Expense - Business-Type Activities	\$ 6,493,576

Governmental Activities (Amortization):

General Government	290,903
Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on Their Usage of the Assets	295,857
Total Amortization Expense - Governmental Activities	\$ 586,760

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES**

Changes in long-term liabilities for the year ended June 30, 2023, was as follows:

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Direct borrowings Notes					
Payable-Direct Financing	\$ 6,001,056	\$ -	\$ (859,955)	\$ 5,141,101	\$ 882,757
Compensated Absences	3,255,778	2,280,360	(1,543,612)	3,992,526	478,386
Self-Insurance Claims and Settlements	7,441,801	2,191,710	(2,121,420)	7,512,091	2,701,043
Lease Liability	110,761	-	(52,535)	58,226	53,698
SBITA Liability	1,127,048	600,008	(658,609)	1,068,447	477,774
Total Governmental Activities Long-Term Liabilities	<u>\$ 17,936,444</u>	<u>\$ 5,072,078</u>	<u>\$ (5,236,131)</u>	<u>\$ 17,772,391</u>	<u>\$ 4,593,658</u>
<b>Business-Type Activities:</b>					
Direct Borrowings Loans Payable	\$ 16,240,000	\$ -	\$ (1,695,000)	\$ 14,545,000	\$ 1,780,000
Compensated Absences	504,079	353,057	(420,343)	436,793	52,336
Total Before Premium	16,744,079	353,057	(2,115,343)	14,981,793	1,832,336
Premium - Net	2,999,312	-	(662,314)	2,336,998	-
Total Business-Type Activities Long-Term Liabilities	<u>\$ 19,743,391</u>	<u>\$ 353,057</u>	<u>\$ (2,777,657)</u>	<u>\$ 17,318,791</u>	<u>\$ 1,832,336</u>

The City's outstanding note payable-direct financing, secured by equipment, related to governmental activities of \$5,141,101 contain provisions that in an event of default, outstanding amounts become immediately due if the City is unable to make a payment, if the City is unable to pay the full balance all equipment is to be returned at the expense of the City.

The City's outstanding loans from direct borrowings related to business-type activities of \$14,545,000 contain a provision that in an event of default, the timing of repayment of outstanding amounts become immediately due.

Type of Indebtedness (Purpose)	Maturity	Interest Rates	Annual Installments	Original Issue Amount	Outstanding at June 30, 2023
<b>Governmental Activities:</b>					
Notes Payable:					
Oshkosh Capital	7/25/2024	2.46%	\$ 136,868	\$ 1,200,359	\$ 263,802
Oshkosh Capital	4/25/2025	2.80%	224,132	1,931,551	430,115
Motorola Solutions, Inc.	11/1/2025	4.06%	145,322	870,306	402,826
Motorola Solutions, Inc.	10/1/2031	2.19%	499,999	4,446,970	4,044,358
Total Governmental Activities				<u>\$ 8,449,186</u>	<u>\$ 5,141,101</u>
<b>Business-Type Activities:</b>					
Loans Payable:					
Bank of America	12/1/2029	2.60%	\$ 2,276,673	\$ 19,735,000	\$ 14,545,000
Total Business-Type Activities Loans Payable				<u>\$ 19,735,000</u>	<u>\$ 14,545,000</u>

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

<u>Description</u>	<u>Amount</u>
Governmental Activities:	
Direct Financing Notes Payable:	
Note payable to Oshkosh Capital for a Pierce Arrow XT Quint Aerial Truck for the fire department, interest at 2.46%, due in annual installments on July 25, in the amount of \$136,868, including interest through July 25, 2024. Original note amount was \$1,200,359. Payments to be made from General Fund.	\$ 263,802
Note payable to Oshkosh Capital for three Pierce Velocity Pumpers for the Fire Department, interest at 2.80%, due in annual installments on April 22, in the amount of \$224,132, including interest through April 25, 2025. Original note amount was \$1,931,551. Payments to be made from General Fund.	430,115
Note payable to Motorola, Inc. for All Band Digital Portable Radios for the police department, interest at 4.060%, due in annual installments on November 1, in the amount of \$145,323. Original note amount was \$870,305.76. Payments to be made from the General Fund.	402,826
Note payable to Motorola, Inc. for P25 Radio System for the safety personnel, interest at 2.190%, due in annual installments on October 1, in the amount of \$499,999. Original note amount was \$4,446,970. Payments to be made from the General Fund.	4,044,358
Total Governmental Activities Long-Term Liabilities	<u>\$ 5,141,101</u>

<u>Description</u>	<u>Amount</u>
Business-Type Activities:	
Direct Borrowings Loans Payable:	
Loan payable to the BofA Securities, Inc. for the Sewer Revenue Refunding Bonds, Series 2020, interest at 5%, due in annual installments on December 1 and June 1, including interest through December 1, 2029. Original loan amount was \$19,735,000.	\$ 14,545,000
Total Business-Type Activities Long-Term Liabilities	<u>\$ 14,545,000</u>

In September of 2020, the City entered into a Bond Purchase Agreement with Bank of America Securities to issue \$19,735,000 in Bonds. Proceeds from the sale of the Bonds were used to prepay, in full, amounts due to the California State Water Resources Control Board for the Sewer Fund, pursuant to a state revolving fund loan agreement from 2008 and to pay the costs of issuing the Bonds.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

Debt service requirements at June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Notes Payable from</u>		<u>Loans from</u>	
	<u>Direct Financing</u>		<u>Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 882,758	\$ 123,563	\$ 1,780,000	\$ 89,000
2025	906,200	100,121	1,870,000	93,500
2026	569,300	76,022	1,965,000	98,250
2027	439,056	60,943	2,070,000	103,500
2028	448,671	51,328	2,175,000	108,750
2029-2032	1,895,116	104,880	4,685,000	234,250
Total	<u>\$ 5,141,101</u>	<u>\$ 516,857</u>	<u>\$ 14,545,000</u>	<u>\$ 727,250</u>

**NOTE 7 LEASES AND SBITAS****City as Lessor**

The City leases out several of its buildings, land, and airport lots. Lease terms may vary, with current agreements going out until fiscal year 2099-2100. For agreements with renewal options, the City has included the renewal periods in the lease term when it is reasonably certain that the renewal option(s) will be exercised. For contracts that contain termination options for either party to exercise (cancellable period), these periods are excluded from the lease receivable calculation. The City's lease arrangements do not contain any material residual value guarantees.

When the borrowing rate is not stated in the contract, or readily available, the City will refer to the interest rate received on the most recent debt borrowed by the City. The agreements currently use a discount rate of 2.19% to measure the present value of the lease payments expected to be received during the lease term period.

Payments receivable on leases of properties as of June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>		<u>Business Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 97,101	\$ 34,709	\$ 109,399	\$ 90,038
2025	92,422	31,609	110,433	87,622
2026	96,923	29,535	107,211	85,157
2027	101,591	27,360	22,161	83,896
2028	106,431	25,082	16,680	83,546
2029-2033	539,719	91,271	46,560	413,007
2034 and Thereafter	559,608	58,251	3,775,190	5,694,367
Total Lease Payments	<u>\$ 1,593,795</u>	<u>\$ 297,817</u>	<u>\$ 4,187,633</u>	<u>\$ 6,537,633</u>

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 7 LEASES AND SBITAs (CONTINUED)****City as Lessor (Continued)**

The total amount of revenue (inflows of resources) relating to leases recognized in the current fiscal year is as follows:

June 30, 2023	Governmental Activities	Business-Type Activities
Lease Revenue	\$ 125,978	\$ 213,893
Lease Interest	35,819	90,237

The City did not have any leases of assets that are investments, regulated leases, sublease transactions, sale-leaseback transactions, or lease-leaseback transactions requiring disclosure.

**City as Lessee**

The City leases copiers for operational use under a long-term, noncancelable lease agreement. The lease expires in fiscal year 2024-25.

Total future minimum lease payments under lease agreement are as follows:

<u>Year Ending June 30,</u>	Governmental Activities	
	Principal	Interest
2024	\$ 53,697	\$ 639
2025	4,529	-
Total Minimum Lease Payments	<u>\$ 58,226</u>	<u>\$ 639</u>

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class:

	Governmental Activities
Equipment	\$ 159,718
Less: Accumulated Amortization	(103,602)
Total	<u>\$ 56,116</u>

**SBITAs**

The City has entered into various SBITA agreements with various third parties. The SBITA agreements include software for various City operations. Most SBITA have initial terms of up to 5 years and contain one or more renewal options, generally for one- or three- year periods. The SBITA agreements sometimes include variable payments and termination penalties that are not known or certain to be exercised at the time of the SBITA liability valuation. Certain SBITAs require additional payments for using different components of the software functionality, which are expensed as incurred as variable payments. The City's SBITA arrangements do not contain any material residual value guarantees. As the interest rate implicit in the City's SBITAs is not readily determinable, the City utilizes its incremental borrowing rate to discount the SBITA payments.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7 LEASES AND SBITAs (CONTINUED)****SBITAs (Continued)**

The future principal and interest lease payments as of June 30, 2023 were as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 477,774	\$ 16,283
2025	405,985	13,103
2026	184,688	4,097
Total Lease Payments	<u>\$ 1,068,447</u>	<u>\$ 33,483</u>

**NOTE 8 INTERFUND ACTIVITY****Due From/To Other Funds**

Amounts due from/to other funds at June 30, 2023:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Grants Fund	\$ 6,287,219
	CDBG and HOME Housing Fund	180,652
	Total Due To/From	<u>\$ 6,467,871</u>

Due from/to other funds typically result from the lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made, or (4) revenue earned by the Fund is not received until just after the end of the fiscal year, normally 60 days.

**Advances To/From Other Funds**

Advances to/from other funds at June 30, 2023:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Public Infrastructure Impact Fees	Nonmajor Governmental Funds	<u>\$ 34,358</u>

All advances are due to cash deficits as listed for each payable fund. In addition, no formal borrowing arrangements exist. Finally, all payable funds may be unable to repay the advance within the next fiscal year.



**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 8 INTERFUND ACTIVITY (CONTINUED)****Transfers From/To Other Funds**

The following is a schedule of interfund transfers from/to other funds as of June 30, 2023:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 9,620,092
	Gas Tax Fund	4,213,330
	Private Development Fund	380,021
	Nonmajor Enterprise Fund	29,383
	Subtotal	<u>14,242,826</u>
Public Facilities Impact	Private Development Fund	2,461,265
	Airport Fund	35,921
	Subtotal	<u>2,497,186</u>
Capital Grants	Gas Tax Fund	11,668,638
Low- and Moderate-Income Housing Asset Fund	CDBG and HOME Housing Fund	43,544
Nonmajor Governmental Funds	General Fund	70,710
	Gas Tax Fund	3,560,955
	Subtotal	<u>3,631,665</u>
Sewer Fund	Gas Tax Fund	1,097
	Private Development Fund	11,961
	Nonmajor Governmental Funds	125,722
	Subtotal	<u>138,780</u>
Parking Fund	Nonmajor Governmental Funds	3,600
Private Development Fund	General Fund	140,676
	Nonmajor Governmental Funds	26,997
	Subtotal	<u>167,673</u>
Airport Fund	Nonmajor Governmental Funds	65,920
Internal Service Funds	Nonmajor Governmental Funds	55,945
	Total Transfers	<u><u>\$ 32,515,777</u></u>

Transfers are indicative of funding for capital projects, lease payments, or debt service, subsidies of various City operations and re-allocations of special revenue.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 9 RESTRICTED NET POSITION/FUND BALANCES****A. Fund Balances**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned. The following is a detailed schedule of the Governmental Funds fund balance classifications as of June 30, 2023:

	General	CDBG and HOME Housing	Public Facilities Impact Fees	Capital Grants	Low- and Moderate-Income Housing Asset Fund	Gas Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances (Deficit):								
Nonspendable:								
Prepaid Items	\$ 50,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,003
Total								
Nonspendable	50,003	-	-	-	-	-	-	50,003
Restricted:								
Capital Projects	-	-	-	-	-	-	-	-
Housing	-	11,120,017	-	-	55,876,919	-	-	66,996,936
Transportation	-	-	27,098,499	-	-	7,562,014	10,884,442	45,544,955
Maintenance	-	-	-	-	-	-	4,604,978	4,604,978
Districts	38,946	-	-	-	-	-	1,072,028	1,110,974
Other Purposes	5,489,642	-	-	-	-	-	-	5,489,642
Section 115 Trust	5,528,588	11,120,017	27,098,499	-	55,876,919	7,562,014	16,561,448	123,747,485
Total Restricted								
Committed:								
Compensated								
Absences	1,463,491	-	-	-	-	-	-	1,463,491
Donations	268,753	-	-	-	-	-	-	268,753
Capital Projects	1,132,766	-	-	-	-	-	-	1,132,766
Emergency	11,080,488	-	-	-	-	-	-	11,080,488
Contingencies	13,945,498	-	-	-	-	-	-	13,945,498
Total Committed								
Assigned:								
Capital Projects	21,228,011	-	-	-	-	-	9,287,037	30,515,048
Total Assigned	21,228,011	-	-	-	-	-	9,287,037	30,515,048
Unassigned:								
General Government	10,844,996	-	-	-	-	-	-	10,844,996
Capital Projects	-	-	-	(6,637,263)	-	-	-	(6,637,263)
Funds	10,844,996	-	-	(6,637,263)	-	-	-	4,207,733
Total Unassigned								
Total Fund Balances (Deficit)	\$ 51,597,096	\$ 11,120,017	\$ 27,098,499	\$ (6,637,263)	\$ 55,876,919	\$ 7,562,014	\$ 25,848,485	\$ 172,465,767

**B. Deficit Fund Equity**

The Funds listed below reported deficit fund balances or net position on June 30, 2023:

Fund	Deficit Fund Balance
Capital Grants Fund	\$ (6,637,263)
Central Garage Fund	(2,307,651)
Municipal Building Maintenance Fund	(1,971,800)
Information Services Fund	(3,395,304)
Private Development Fund	(813,947)
Total Deficit Funds	<u>\$ (15,125,965)</u>

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 9 RESTRICTED NET POSITION/FUND BALANCES (CONTINUED)**

**B. Deficit Fund Equity (Continued)**

Capital Grants Fund Deficit

The Capital Grants Capital Projects Fund deficit represents grant expenditures that had not been reimbursed by granting agencies within the 60-day period of availability for which corresponding revenues have not been recognized. The deficit amount is recorded as a Deferred Inflow of Resources on the Fund's balance sheet. Projects are invoiced at completion and expenditures are subject to audit by the granting agencies. Collection of reimbursements can take several years.

Central Garage, Municipal Building Maintenance, and Information Service Internal Service Funds

The net position of Internal Service Funds have a deficit largely due to the recording of the net pension liability under GASB No. 68.

Private Development Fund Deficits

The Private Development fund deficit is largely due to net pension liability under GASB No. 68.

**C. Other Fund Disclosures**

The following funds had an excess of expenditures over appropriations on June 30, 2023:

<u>Fund/Department</u>	<u>Expenditures Over Appropriations</u>
General Fund:	
Administrative Services Department	\$ 271,778
City Clerk Department	99,827
Public Safety Department	2,809,063
Public Works Department	11,075
Parks Department	199,240
Community Development Department	59,026
Capital Grants Fund	4,199
Total Deficit Funds	<u>\$ 3,454,208</u>

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 9 RESTRICTED NET POSITION/FUND BALANCES (CONTINUED)**

**D. Restricted Components of Net Position**

The restricted components of net position are assets that are subject to constraints either (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

Restricted for Capital Projects:	
Public Facility Impact Fees	\$ 27,098,499
Transportation	6,946,558
Gas Tax	7,562,014
Bond Proceeds	96,393
Public Infrastructure Replacement	3,841,491
Capital Grants	<u>9,136,527</u>
Total Restricted for Capital Projects	54,681,482
Restricted for Housing:	
Affordable Housing Loans	68,262,231
CDBG Housing Loans	<u>14,267,972</u>
Total Restricted for Housing	82,530,203
Restricted for Maintenance Districts:	
Maintenance Districts	4,604,978
Restricted for Other Government Programs:	
Grants and Donations	38,946
Operating Grants	325,379
Other	<u>915,800</u>
Total Restricted for Other Government Programs	1,280,125
Restricted for Pension Benefits:	
Section 115 Trust	<u>5,489,642</u>
Total Restricted for Public Safety	<u>5,489,642</u>
Total Restricted Component of Net Position - Governmental Activities	<u><u>\$ 148,586,430</u></u>

**NOTE 10 RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City established the general liability and workers' compensation liability funds (self-insurance funds) to account for and finance its uninsured risks of loss. Under this program, the general liability program provides coverage for up to a maximum of \$500,000 for each general liability claim, and the workers' compensation program provides coverage for up to a maximum of \$750,000 for each workers' compensation claim.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 10 RISK MANAGEMENT (CONTINUED)**

**Workers' Compensation Insurance**

The workers' compensation program provides coverage for up to a maximum of \$750,000 per occurrence. The City purchases excess insurance to cover losses over \$750,000 up to state statutory limits.

The claims liability reported in the self-insurance fund at June 30, 2023, is based on the requirements of GASB Statements No. 10 and No. 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The City's provision of \$5,713,727 for insurance losses through June 30, 2023, represents the estimated cost of settling self-insurance liability claims. The provision for insurance losses was established by an outside actuary using accepted actuarial methods. These methods consider case-basis reserves established by the City, the rate of loss development on older claims, the effects of IBNR claims and the effects of inflation and other economic factors to determine ultimate cost.

Changes in the workers' compensation claims liability are as follows:

	Claims Liability July 1,	Current Year Claims and Changes in Estimates	Current Year Payments	Claims Liability June 30,	Current Portion
2021-22	\$ 5,595,194	\$ 1,836,000	\$ (1,793,378)	\$ 5,637,816	\$ 1,834,089
2022-23	5,637,816	1,188,611	(1,112,700)	5,713,727	1,897,460

**General Liability Insurance**

The City is a member of the California Joint Powers Risk Management Authority (the Authority) for liability insurance purposes. The Authority is comprised of California member cities and special districts organized under a joint-powers agreement pursuant to the California Government Code. The purpose of the Authority is to arrange and administer programs of self-insurance and insurance for the pooling of losses and to purchase excess liability coverage. The Board of Directors consists of representatives from each member entity, with an Executive Committee consisting of the President and Vice President elected by the Directors every two years, and Executive Committee nonofficer positions filled by a permanent rotation list every two years. Annual deposits are paid by member entities and may be adjusted retrospectively to cover costs. The City self-insures the first \$500,000 of each loss.

Participating entities share in loss occurrences in excess of \$500,000 or \$1,000,000 and up to \$5,000,000, and purchase insurance to provide additional coverage up to \$40,000,000. The auto/general liability program of the Authority provides coverage for comprehensive general liability, personal injury, employment practices liability (\$6,000,000 sublimit), contractual liability, errors and omissions, and auto liability. The City also participates in the Authority's auto physical damage program which provides property damage coverage for vehicles, with a \$10,000 deductible for vehicles, and in the Authority's property insurance program which provides property, and boiler and machinery coverage with a \$25,000 deductible per occurrence.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 10 RISK MANAGEMENT (CONTINUED)**

**General Liability Insurance (Continued)**

Premium payments by member entities are planned to match expenses of insurance premiums for coverage in excess of the self-insured amount, estimated claims resulting from self-insurance programs and Authority operating expenses. Total premiums paid to the Authority during the year ended June 30, 2023, were \$925,167.

The claims liability reported in the Self-Insurance Internal Service Fund at June 30, 2023, was also based on the requirements of GASB Statement No. 10, as described. The City's provision of \$1,798,364 for insurance losses represents the estimated cost of settling self-insurance liability claims.

Changes in the claims' liability are as follows:

	Claims Liability July 1,	Current Year Claims and Changes in Estimates	Current Year Payments	Claims Liability June 30,	Current Portion
2021-22	\$ 1,992,255	\$ 796,000	\$ (984,270)	\$ 1,803,985	\$ 833,621
2022-23	1,803,985	1,003,099	(1,008,720)	1,798,364	803,583

**NOTE 11 CONTINGENCIES AND COMMITMENTS**

**Litigation**

The City is a defendant in a number of lawsuits and has other claims pending, some of which seek substantial monetary damages. Some claims may not be covered under the City's excess liability insurance policy; however, management is of the opinion that the potential liability would not have a significant adverse effect on the City's financial position.

**Grant Programs**

The City participates in a number of federal and state-assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the City's management does not expect such amounts, if any, to be material.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN**

**A. Summary of Pension Plan Balances**

Pension related balances presented on the statement of net position as of June 30, 2023 by individual plan are described in the following table:

	Deferred Outflows - Pension	Net Pension Liability	Deferred Inflows - Pension	Pension Expense
CALPERS Miscellaneous Agent Multiple Employer Plan	\$ 17,613,424	\$ 71,776,138	\$ 609,533	\$ 6,892,285
CALPERS Safety Agent Multiple Employer Plan	26,816,396	88,690,789	968,864	10,900,729
Total	<u>\$ 44,429,820</u>	<u>\$ 160,466,927</u>	<u>\$ 1,578,397</u>	<u>\$ 17,793,014</u>

**B. General Information about the Pension Plans**

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, agent multiple employer defined benefit pension plans administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by state statute and may be amended by City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic and PEPRA safety CalPERS members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA CalPERS miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)****B. General Information about the Pension Plans (Continued)**

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous		
	Classic	Classic	PEPRA - On or After January 1, 2013
Hire Date	2% @ 55	3% @ 60	2% @ 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	55	60	62
Monthly Benefits, as a Percentage of Annual Salary	2.000%	3.000%	2.000%
Required Employee Contribution Rates	8.000%	8.000%	6.750%
Required Employer Contribution Rates	13.500%	13.500%	13.500%
		Safety	
		Classic	PEPRA - On or After January 1, 2013
Hire Date		3% @ 60	2% @ 57
Benefit Vesting Schedule		5 Years of Service	5 Years of Service
Benefit Payments		Monthly for Life	Monthly for Life
Retirement Age		50	57
Monthly Benefits, as a Percentage of Annual Salary		3.000%	2.700%
Required Employee Contribution Rates		9.000%	12.750%
Required Employer Contribution Rates		22.420%	22.420%

Employees Covered

At June 30, 2023, the following employees were covered by the benefit terms for each Plan:

	Miscellaneous	Safety
Inactive Employees or Beneficiaries Currently Receiving Benefits	390	171
Inactive Employees Entitled to But Not Yet Receiving Benefits	243	159
Active Employees	222	151
Total	<u>855</u>	<u>481</u>



**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**B. General Information about the Pension Plans (Continued)**

Contributions

Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The total plan contributions are determined through CalPERS' annual actuarial valuations process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions by the City for the Miscellaneous Plan were \$6,721,326 and for the Safety Plan \$9,009,532.

**C. Net Pension Liability**

The City's net pension liability for each plan was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022. Pension liabilities are paid out of the operating funds based on a percentage of covered payroll.

Actuarial Assumptions

The total pension liability in the June 30, 2021, actuarial valuations was determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.50%	2.50%
Payroll Growth	2.75%	2.75%
Projected Salary Increase	3.30% to 14.20%	3.30% to 14.20%
Investment Rate of Return	7.00%	7.00%

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021, valuation were based on the results of a CalPERS experience study for the period of 1997 to 2007. Pre-retirement and Post-retirement mortality rates include five years of projected mortality improvement using Scale AA published by the Society of Actuaries.

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**C. Net Pension Liability (Continued)**

Long-Term Expected Rate of Return

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Allocation	Real Return
Global Equity - Cap-Weighted	30 %	4.54 %
Global Equity Noncap-Weighted	12	3.84
Private Equity	13	7.28
Treasury	5	0.27
Mortgage-Backed Securities	5	0.50
Investment Grade Corporates	10	1.56
High Yield	5	2.27
Emerging Market Debt	5	2.48
Private Debt	5	3.57
Real Assets	15	3.21
Leverage	(5)	(0.59)
Total	<u>100 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.90%, changing from 7.15% from the June 30, 2021, measurement date. To determine whether the municipal bond rates should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 6.90% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB No. 68 section. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment, expense and inflation) are developed for each major asset class.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**D. Changes in the Net Pension Liability**

The changes in the Net Pension Liability for each Plan for the measurement date of June 30, 2022, are as follows:

	Miscellaneous Plan		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance - June 30, 2021	\$ 205,215,849	\$ 160,106,549	\$ 45,109,300
Changes in the Year:			
Service Cost	3,205,097	-	3,205,097
Interest on the Total Pension Liability	14,221,289	-	14,221,289
Differences Between Actual and Expected Experience	(629,933)	-	(629,933)
Changes of assumptions	5,917,787	-	5,917,787
Contribution - Employer	-	6,363,079	(6,363,079)
Contribution - Employee	-	1,877,937	(1,877,937)
Net Investment Income	-	(12,093,877)	12,093,877
Administrative Expenses	-	(99,737)	99,737
Benefit Payments, Including Refunds of Employee Contributions	(12,001,245)	(12,001,245)	-
Net Changes	<u>10,712,995</u>	<u>(15,953,843)</u>	<u>26,666,838</u>
Balance - June 30, 2022	<u>\$ 215,928,844</u>	<u>\$ 144,152,706</u>	<u>\$ 71,776,138</u>
	Safety Plan		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance - June 30, 2021	\$ 252,021,410	\$ 202,076,276	\$ 49,945,134
Changes in the Year:			
Service Cost	4,820,165	-	4,820,165
Interest on the Total Pension Liability	17,866,632	-	17,866,632
Differences Between Actual and Expected Experience	572,068	-	572,068
Changes of assumptions	10,380,015	-	10,380,015
Contribution - Employer	-	8,416,207	(8,416,207)
Contribution - Employee	-	1,966,715	(1,966,715)
Net Investment Income	-	(15,363,816)	15,363,816
Administrative Expenses	-	(125,881)	125,881
Benefit Payments, Including Refunds of Employee Contributions	(12,893,782)	(12,893,782)	-
Net Changes	<u>20,745,098</u>	<u>(18,000,557)</u>	<u>38,745,655</u>
Balance - June 30, 2022	<u>\$ 272,766,508</u>	<u>\$ 184,075,719</u>	<u>\$ 88,690,789</u>

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**D. Changes in the Net Pension Liability (Continued)**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point-lower or 1-percentage-point-higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	5.90%	5.90%
Net Pension Liability	\$ 98,248,336	\$ 127,361,626
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$ 71,776,138	\$ 88,690,789
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 49,726,446	\$ 57,264,729

Pension Plan Fiduciary Net Position

Detailed information about each pension plans' fiduciary net position is available in the separately issued CalPERS financial reports.

**E. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2023, the City recognized pension expense of \$17,793,014. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Miscellaneous Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension Contributions Subsequent to Measurement Date	\$ 6,721,326	\$ -
Changes of Assumptions	3,804,292	-
Differences Between Actual and Expected Experience	-	(609,533)
Net Difference Between Projected and Actual Earnings on Plan Investments	7,087,806	-
Total	<u>\$ 17,613,424</u>	<u>\$ (609,533)</u>

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**E. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurement Date	\$ 9,009,532	\$ -
Changes in Assumptions	7,785,011	
Differences Between Actual and Expected Experience	797,470	(968,864)
Net Difference Between Projected and Actual Earnings on Plan Investments	9,224,384	-
Total	<u>\$ 26,816,397</u>	<u>\$ (968,864)</u>

The amounts of \$6,721,326 for the Miscellaneous plan, and \$9,009,532 for the safety plan reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30.</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2024	\$ 2,773,775	\$ 4,083,863	\$ 6,857,638
2025	2,478,049	3,551,902	6,029,951
2026	429,759	3,360,067	3,789,826
2027	4,600,982	5,842,169	10,443,151
Total	<u>\$ 10,282,565</u>	<u>\$ 16,838,001</u>	<u>\$ 27,120,566</u>

**NOTE 13 SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY**

On December 29, 2011, the California Supreme Court upheld Assembly Bill X1 26 (the Bill) that provides for the dissolution of all redevelopment agencies in the state of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

Due to the dissolution of the City's Redevelopment Agency, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 13 SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY (CONTINUED)**

The following components of this footnote document the Successor Agency's capital assets and long-term liabilities as of June 30, 2023.

**Capital Assets – Land**

As of June 30, 2023, the Successor Agency owns six parcels of land with a cost of \$1,667,105. The land will be utilized for a public purpose at a time to be determined by the Successor Agency's Oversight Board.

**Long-Term Liabilities**

As of June 30, 2023, the balances of the Successor Agency long-term obligations are presented below:

	<u>Beginning Balance</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2017 Successor Agency to the Chico RDA Tax Allocation Refunding Bonds Series A	\$ 53,360,000	\$ (4,795,000)	\$ 48,565,000	\$ 4,925,000
Total Successor Agency Long-Term Liabilities	<u>\$ 53,360,000</u>	<u>\$ (4,795,000)</u>	<u>\$ 48,565,000</u>	<u>\$ 4,925,000</u>

**Successor Agency Tax Allocation Refunding Bonds**

A deferred amount on refunding of \$475,793 was recognized with the issuance of the bonds. The unamortized balance at June 30, 2023, was \$292,154 and is reported as a deferred inflow of resources.

**Long-Term Liabilities**

<u>Description</u>	<u>Amount</u>
Successor Agency Long-Term Liabilities	
Direct Placements:	
Revenue Bonds:	
2017 Tax Allocation Refund Bonds Series A (2017 TABS Series A) were issued in the amount of \$65,475,000 for the purpose of refunding the outstanding 2001 Tax Allocation Revenue Bonds, the 2005 Tax Allocation Bonds, and the 2017 Tax Allocation Refunding Bonds. Interest rates for the term of the 2017 TABS Series A is 2.82%. Payments are due in semi-annual installments on October 1 and April 1 through April 1, 2032.	<u>\$ 48,565,000</u>
Total Successor Agency Long-Term Liabilities	<u>\$ 48,565,000</u>

**CITY OF CHICO, CALIFORNIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 13 SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY (CONTINUED)**

**Long-Term Liabilities (Continued)**

The following is a schedule of total debt service requirements to maturity as of June 30, 2023, for the tax allocation bonds:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 4,925,000	\$ 1,369,533	\$ 6,294,533
2025	4,830,000	1,230,648	6,060,648
2026	5,095,000	1,094,442	6,189,442
2027	5,240,000	950,763	6,190,763
2028	5,380,000	802,995	6,182,995
2029-2033	23,095,000	1,650,969	24,745,969
Total	<u>\$ 48,565,000</u>	<u>\$ 7,099,350</u>	<u>\$ 55,664,350</u>

The Successor Agency's outstanding bond debt from direct placements includes a priority pledge of "Tax Increment Revenues" allocated to the Successor Agency by the Butte County Auditor Controller. The Successor Agency is prohibited from entering any new enforceable obligations which are secured by a lien on this pledged collateral.

**NOTE 14 SUBSEQUENT EVENT – FIRE VICTIMS TRUST SETTLEMENT**

On November 22, 2023, City of Chico announced it was awarded \$43 million from the Fire Victims Trust for PG&E for damages related to the City's use as a hub for the response and recovery for Paradise, California after the 2018 Camp Fire. The amount awarded was due in large part to the destruction of City roads by tens of thousands of first responders, FEMA, utility, debris removal, lumber, and construction trucks traversing the roads leading to Paradise. Payments will be made according to the Fire Victims Trust pro rata payment schedule. The City received \$23 million less legal fees and expenses in the amount of \$20.976 million in December 2023, which reflects the current 60% pro rata payment as dictated by the Bankruptcy Court. Dates or amounts of any future payments, if any at all, are not known at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

- Schedule of Changes in Net Pension Liability and Related Ratios – Miscellaneous
- Schedule of Changes in Net Pension Liability and Related Ratios – Safety
- Schedule of Contributions – Miscellaneous
- Schedule of Contributions – Safety
- Schedules of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual, (General Fund and Major Special Revenue Funds):
  - General Fund
  - CDBG and HOME Housing Fund
  - Low- and Moderate-Income Housing Asset Fund
- Notes to Required Supplementary Information



**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (UNAUDITED)  
CALPERS MISCELLANEOUS RETIREMENT PLAN  
LAST TEN YEARS\***

Measurement Period	2023 June 30, 2022	2022 June 30, 2021	2021 June 30, 2020	2020 June 30, 2019	2019 June 30, 2018	2018 June 30, 2017	2017 June 30, 2016	2016 June 30, 2015	2015 June 30, 2014
Total Pension Liability:									
Service Cost	\$ 3,205,097	\$ 2,804,965	\$ 2,739,169	\$ 2,764,446	\$ 2,702,893	\$ 2,762,977	\$ 2,352,654	\$ 2,441,836	\$ 3,139,806
Interest	14,221,289	13,985,658	13,661,442	13,311,689	12,817,844	12,410,522	12,292,564	12,098,168	11,852,134
Differences Between Expected and Actual Experience	(829,933)	(789,082)	(938,361)	933,660	792,512	(3,454,037)	(3,764,124)	(3,748,881)	-
Changes in Assumptions	5,917,787	-	-	-	(1,220,368)	9,955,942	-	(2,850,219)	-
Benefit Payments, Including Refunds of Employee Contributions	(12,001,245)	(11,551,802)	(10,668,087)	(9,798,874)	(9,357,597)	(8,680,046)	(8,251,225)	(8,129,122)	(7,723,542)
Net Change in Total Pension Liability	10,712,995	4,449,739	4,794,163	7,210,921	5,735,284	12,995,358	2,629,869	(188,218)	7,268,398
Total Pension Liability - Beginning	205,215,849	200,766,110	195,971,947	188,761,026	183,025,742	170,030,384	167,400,515	167,588,733	160,320,335
Total Pension Liability - Ending (a)	215,928,844	205,215,849	200,766,110	195,971,947	188,761,026	183,025,742	170,030,384	167,400,515	167,588,733
Plan Fiduciary Net Position:									
Contributions - Employer	6,363,079	6,108,120	5,721,757	5,289,597	4,892,157	4,835,288	3,774,160	3,273,509	3,326,062
Contributions - Employee	1,877,937	1,676,572	1,550,839	1,452,949	1,211,601	1,042,124	960,903	950,096	991,678
Net Investment Income	(12,093,877)	30,274,538	6,530,524	8,254,467	10,107,344	12,216,475	574,677	2,533,100	17,333,730
Plan to Plan Resource Movement	-	-	-	-	(293)	-	(3,366)	3,313	-
Benefit Payments, Including Refunds of Employee Contributions	(12,001,245)	(11,551,802)	(10,668,087)	(9,798,874)	(9,357,597)	(8,680,046)	(8,251,225)	(8,129,122)	(7,723,542)
Administrative Expense	(99,737)	(133,591)	(184,371)	(89,683)	(185,985)	(162,567)	(68,942)	(127,469)	-
Miscellaneous Income (Expense)	-	-	-	293	(353,207)	-	-	-	-
Net Change in Plan Fiduciary Net Position	(15,953,843)	26,373,837	2,950,662	5,108,749	6,314,010	9,251,274	(3,013,793)	(1,496,573)	13,927,928
Plan Fiduciary Net Position - Beginning	160,106,549	133,732,712	130,782,050	125,673,301	119,359,291	110,108,017	113,121,810	114,618,383	100,690,455
Plan Fiduciary Net Position - Ending (b)	144,152,706	160,106,549	133,732,712	130,782,050	125,673,301	119,359,291	110,108,017	113,121,810	114,618,383
Net Pension Liability - Ending (a)-(b)	\$ 71,776,138	\$ 45,109,300	\$ 67,033,398	\$ 65,189,897	\$ 63,087,725	\$ 63,666,451	\$ 59,922,367	\$ 54,278,705	\$ 52,970,350
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.76%	78.02%	66.61%	66.74%	66.58%	65.21%	64.76%	67.58%	68.39%
Covered Payroll	\$ 14,635,144	\$ 14,173,649	\$ 13,226,312	\$ 13,266,370	\$ 12,771,787	\$ 12,741,419	\$ 11,965,489	\$ 11,927,104	\$ 14,799,933
Net Pension Liability as a Percentage of Covered Payroll	490.44%	318.26%	506.82%	491.39%	493.96%	499.68%	500.79%	455.09%	357.91%

\* Fiscal year 2015 was the first year of implementation, therefore, only nine years are shown.

\*\*Changes of assumptions:

The discount rate to measure net pension liability was 7.5% as of June 30, 2014, 7.65% as of June 30, 2015 and 2016, 7.15% as of June 30, 2017 through 2021, and reduced to 6.90% as June 30, 2022.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016 and 2017, 2.50% as of June 30, 2018, 2019, 2020, and 2021 and was reduced to 2.30% as of June 30, 2022.

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (UNAUDITED)  
CALPERS SAFETY RETIREMENT PLAN  
LAST TEN YEARS\***

Measurement Period	2023	2022	2021	2020	2019	2018	2017	2016	2015
	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability:									
Service Cost	\$ 4,820,165	\$ 4,466,679	\$ 4,499,719	\$ 4,380,793	\$ 4,390,653	\$ 4,563,295	\$ 3,944,837	\$ 4,060,125	\$ 4,587,446
Interest	17,866,632	17,076,960	16,551,359	15,784,596	15,059,804	14,578,548	13,926,474	13,452,675	12,801,088
Differences Between Expected and Actual Experience	572,068	(1,937,728)	1,473,679	1,094,936	(1,573,264)	105,155	(2,584,243)	(602,213)	-
Changes in Assumptions	10,380,015	-	-	-	(1,049,800)	12,709,578	-	(3,450,890)	-
Benefit Payments, Including Refunds of Employee Contributions	(12,893,782)	(12,254,988)	(11,236,546)	(10,712,608)	(10,094,391)	(9,308,811)	(8,981,039)	(8,373,881)	(7,428,081)
Net Change in Total Pension Liability	20,745,098	7,350,923	11,288,211	10,547,717	6,733,002	22,647,765	6,306,029	5,085,816	9,960,453
Total Pension Liability - Beginning	252,021,410	244,670,487	233,382,276	222,834,559	216,101,557	193,453,792	187,147,763	182,061,947	172,101,494
Total Pension Liability - Ending (a)	272,766,508	252,021,410	244,670,487	233,382,276	222,834,559	216,101,557	193,453,792	187,147,763	182,061,947
Plan Fiduciary Net Position:									
Contributions - Employer	8,416,207	7,662,670	7,052,348	6,272,865	5,601,393	5,349,238	4,852,766	4,398,219	4,361,304
Contributions - Employee	1,966,715	1,846,839	1,760,356	1,783,895	1,542,571	1,550,187	1,404,504	1,236,718	1,260,761
Net Investment Income	(15,363,816)	37,934,519	8,073,042	10,107,564	12,224,670	14,750,340	663,425	2,981,880	20,361,356
Plan to Plan Resource Movement	-	-	-	-	(359)	-	3,366	(3,313)	-
Benefit Payments, Including Refunds of Employee Contributions	(12,893,782)	(12,254,988)	(11,236,546)	(10,712,608)	(10,094,391)	(9,308,811)	(8,981,039)	(8,373,881)	(7,428,081)
Administrative Expense	(125,881)	(166,877)	(227,863)	(110,105)	(227,002)	(197,150)	(82,684)	(152,694)	-
Miscellaneous Income (Expense)	-	-	-	359	(431,079)	-	-	-	-
Net Change in Plan Fiduciary Net Position	(18,000,557)	35,022,163	5,421,337	7,341,970	8,615,803	12,143,804	(2,139,662)	86,929	18,555,340
Plan Fiduciary Net Position - Beginning	202,076,277	167,054,114	161,632,777	154,290,807	145,675,004	133,531,200	135,670,862	135,583,933	117,028,593
Plan Fiduciary Net Position - Ending (b)	184,075,720	202,076,277	167,054,114	161,632,777	154,290,807	145,675,004	133,531,200	135,670,862	135,583,933
Net Pension Liability - Ending (a)-(b)	\$ 88,690,788	\$ 49,945,133	\$ 77,616,373	\$ 71,749,499	\$ 68,543,752	\$ 70,426,553	\$ 59,922,592	\$ 51,476,901	\$ 46,478,014
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.48%	80.18%	68.28%	69.26%	69.24%	67.41%	69.02%	72.49%	74.47%
Covered Payroll	\$ 14,073,473	\$ 14,441,252	\$ 14,339,448	\$ 13,801,250	\$ 13,938,580	\$ 14,256,287	\$ 13,789,281	\$ 14,089,826	\$ 15,179,163
Net Pension Liability as a Percentage of Covered Payroll	630.20%	345.85%	541.28%	519.88%	491.76%	494.00%	434.56%	365.35%	306.20%

\* Fiscal year 2015 was the first year of implementation, therefore, only nine years are shown.

\*\*Changes of assumptions:

The discount rate to measure net pension liability was 7.5% as of June 30, 2014, 7.65% as of June 30, 2015 and 2016, 7.15% as of June 30, 2017 through 2021, and reduced to 6.90% as June 30, 2022.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016 and 2017, 2.50% as of June 30, 2018, 2019, 2020, and 2021 and was reduced to 2.30% as of June 30, 2022.

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF CONTRIBUTIONS (UNAUDITED)  
CALPERS MISCELLANEOUS RETIREMENT PLAN  
LAST TEN YEARS\***

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 6,721,326	\$ 6,362,778	\$ 6,123,998	\$ 5,721,757	\$ 5,289,597	\$ 4,892,157	\$ 4,835,288	\$ 3,774,160	\$ 3,273,509	\$ 3,326,062
Contributions in Relation to the Actuarially Determined Contribution	(6,721,326)	(6,362,778)	(6,123,998)	(5,721,757)	(5,289,597)	(4,892,157)	(4,835,288)	(3,774,160)	(3,273,509)	(3,326,062)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 14,832,372	\$ 14,635,144	\$ 14,173,649	\$ 13,226,312	\$ 13,266,370	\$ 12,771,787	\$ 12,741,419	\$ 11,965,489	\$ 11,927,104	\$ 14,799,933
Contributions as a Percentage of Covered Payroll	45.32%	43.48%	43.21%	43.26%	39.87%	38.30%	37.95%	31.54%	27.45%	22.47%

\* This schedule is intended to show information for 10 years. Additional years' information will be displayed as it becomes available.

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF CONTRIBUTIONS (UNAUDITED)  
CALPERS SAFETY RETIREMENT PLAN  
LAST TEN YEARS\***

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 9,009,532	\$ 8,416,207	\$ 7,675,945	\$ 7,052,348	\$ 6,272,865	\$ 5,601,393	\$ 5,349,238	\$ 4,852,766	\$ 4,398,219	\$ 4,361,304
Contributions in Relation to the Actuarially Determined Contribution	(9,009,532)	(8,416,207)	(7,675,945)	(7,052,348)	(6,272,865)	(5,601,393)	(5,349,238)	(4,852,766)	(4,398,219)	(4,361,304)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 14,219,632	\$ 14,073,473	\$ 14,441,252	\$ 14,339,448	\$ 13,801,250	\$ 13,938,580	\$ 14,256,287	\$ 13,789,281	\$ 14,089,826	\$ 15,179,163
Contributions as a Percentage of Covered Payroll	63.36%	53.06%	53.53%	50.18%	45.45%	40.19%	38.08%	34.54%	31.22%	28.73%

\* This schedule is intended to show information for 10 years. Additional years' information will be displayed as it becomes available.

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 19,595,713	\$ 20,744,476	\$ 22,945,082	\$ 2,200,606
Sales and Use Taxes	26,470,000	28,890,000	35,804,895	6,914,895
Franchise Fees	3,750,000	3,625,000	4,262,207	637,207
Transient Occupancy Taxes	2,800,000	3,400,000	3,848,494	448,494
Other Taxes	7,485,219	8,821,680	10,946,489	2,124,809
Licenses and Permits	89,400	89,400	63,837	(25,563)
Intergovernmental	11,255,735	7,264,157	6,446,982	(817,175)
Charges for Services	243,240	243,240	304,370	61,130
Fines, Forfeitures, and Penalties	546,000	446,000	632,973	186,973
Use of Money and Property	2,679,230	2,828,901	452,929	(2,375,972)
Miscellaneous	273,179	213,500	273,294	59,794
Total Revenues	<u>75,187,716</u>	<u>76,566,354</u>	<u>85,981,552</u>	<u>9,415,198</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administrative Services Department	2,822,793	3,917,400	4,189,178	(271,778)
City Attorney Department	640,367	700,367	479,404	220,963
City Clerk Department	876,091	944,053	1,043,880	(99,827)
City Council	322,926	322,926	274,571	48,355
City Manager Department	2,103,549	1,532,264	1,039,271	492,993
Less - Indirect Costs	(2,130,959)	(2,130,959)	(1,972,419)	(158,540)
Total General Government	<u>4,634,767</u>	<u>5,286,051</u>	<u>5,053,885</u>	<u>232,166</u>
Public Safety:				
Police Department	29,015,500	30,133,018	31,807,754	(1,674,736)
Fire Department	14,010,361	15,485,639	16,619,966	(1,134,327)
Total Public Safety	<u>43,025,861</u>	<u>45,618,657</u>	<u>48,427,720</u>	<u>(2,809,063)</u>
Public Works Department	4,205,847	619,408	630,483	(11,075)
Parks Department	3,548,070	2,116,865	2,316,105	(199,240)
Arts and Culture	-	30,635	30,635	-
Community Development Department	1,267,430	1,625,538	1,684,564	(59,026)
Community Agencies	30,000	25,000	-	25,000
Health & Human Services	7,822	4,348,073	3,337,864	1,010,209
Capital Outlay:				
Capital Outlay - Operations	14,210,456	7,439,418	5,498,752	1,940,666
Debt Service:				
Principal Retirement	4,070,475	859,955	859,940	15
Interest and Fiscal Charges	76,806	146,366	146,363	3
Total Debt Service	<u>4,147,281</u>	<u>1,006,321</u>	<u>1,006,303</u>	<u>18</u>
Total Expenditures	<u>75,077,534</u>	<u>68,115,966</u>	<u>67,986,311</u>	<u>129,655</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>110,182</b>	<b>8,450,388</b>	<b>17,995,241</b>	<b>9,544,853</b>

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 9,466,475	\$ 7,981,857	\$ 211,386	\$ (7,770,471)
Transfers Out	(33,204,857)	(20,039,064)	(14,242,826)	5,796,238
Debt Issuance	-	-	135,724	135,724
Total Other Financing Sources (Uses)	<u>(23,738,382)</u>	<u>(12,057,207)</u>	<u>(13,895,716)</u>	<u>(1,838,509)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(23,628,200)	(3,606,819)	4,099,525	7,706,344
Fund Balance - Beginning of Year	<u>47,497,571</u>	<u>47,497,571</u>	<u>47,497,571</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 23,869,371</u></u>	<u><u>\$ 43,890,752</u></u>	<u><u>\$ 51,597,096</u></u>	<u><u>\$ 7,706,344</u></u>

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**CDBG AND HOME HOUSING FUND**  
**YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 33,138,180	\$ 33,820,267	\$ 1,864,075	\$ (31,956,192)
Use of Money and Property	-	-	53,770	53,770
Total Revenues	<u>33,138,180</u>	<u>33,820,267</u>	<u>1,917,845</u>	<u>(31,902,422)</u>
<b>EXPENDITURES</b>				
Current:				
Community Development	36,931,854	35,464,034	1,121,679	34,342,355
Total Expenditures	<u>36,931,854</u>	<u>35,464,034</u>	<u>1,121,679</u>	<u>34,342,355</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(3,793,674)	(1,643,767)	796,166	2,439,933
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,149,346	36,310	43,544	7,234
Total Other Financing Sources (Uses)	<u>2,149,346</u>	<u>36,310</u>	<u>43,544</u>	<u>7,234</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,644,328)	(1,607,457)	839,710	2,447,167
Fund Balance - Beginning of Year	<u>10,280,307</u>	<u>10,280,307</u>	<u>10,280,307</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,635,979</u>	<u>\$ 8,672,850</u>	<u>\$ 11,120,017</u>	<u>\$ 2,447,167</u>

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**LOW- AND MODERATE-INCOME HOUSING ASSET FUND**  
**YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 30,897	\$ 25,000	\$ 22,318	\$ (2,682)
Charges for Services	-	-	738	738
Use of Money and Property	400,000	330,897	396,743	65,846
Total Revenues	<u>430,897</u>	<u>355,897</u>	<u>419,799</u>	<u>63,902</u>
<b>EXPENDITURES</b>				
Current:				
Community Development	526,843	421,748	410,178	11,570
Capital Outlay	6,493	89,000	-	89,000
Total Expenditures	<u>533,336</u>	<u>510,748</u>	<u>410,178</u>	<u>100,570</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(102,439)	(154,851)	9,621	164,472
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(164,408)	(36,310)	(43,544)	(7,234)
Total Other Financing Sources (Uses)	<u>(164,408)</u>	<u>(36,310)</u>	<u>(43,544)</u>	<u>(7,234)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(266,847)	(191,161)	(33,923)	157,238
Fund Balance - Beginning of Year	<u>55,910,842</u>	<u>55,910,842</u>	<u>55,910,842</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 55,643,995</u></u>	<u><u>\$ 55,719,681</u></u>	<u><u>\$ 55,876,919</u></u>	<u><u>\$ 157,238</u></u>

See accompanying Notes to Required Supplementary Information.



**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**GAS TAX FUND**  
**YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 10,868,705	\$ 6,823,869	\$ 6,467,044	\$ (356,825)
Use of Money and Property	110,529,027	38,599	4,546	(34,053)
Other Revenue	-	-	1,066	1,066
<b>Total Revenues</b>	<u>121,397,732</u>	<u>6,862,468</u>	<u>6,472,656</u>	<u>(389,812)</u>
<b>EXPENDITURES</b>				
Current:				
Public Works	7,261,129	5,280,818	8,048,865	(2,768,047)
Capital Outlay	383,555	42,072,000	19,753,437	22,318,563
<b>Total Expenditures</b>	<u>7,644,684</u>	<u>47,352,818</u>	<u>27,802,302</u>	<u>19,550,516</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	113,753,048	(40,490,350)	(21,329,646)	19,160,704
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	94,072,867	39,761,464	21,905,285	(17,856,179)
<b>Total Other Financing Sources (Uses)</b>	<u>94,072,867</u>	<u>39,761,464</u>	<u>21,905,285</u>	<u>(17,856,179)</u>
<b>NET CHANGE IN FUND BALANCE</b>	207,825,915	(728,886)	575,639	1,304,525
Fund Balance - Beginning of Year	<u>6,986,375</u>	<u>6,986,375</u>	<u>6,986,375</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 214,812,290</u>	<u>\$ 6,257,489</u>	<u>\$ 7,562,014</u>	<u>\$ 1,304,525</u>

See accompanying Notes to Required Supplementary Information.

**CITY OF CHICO, CALIFORNIA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2023**

The annual operating budget is adopted by the City Council on or before the first meeting in July each year on a basis consistent with accounting principles generally accepted in the United States of America as noted below. The appropriated budget is prepared by fund, function, and activity. The City Manager is authorized to transfer budget amounts between departments within any fund; however, any revision that exceeds the appropriated expenditures on any fund requires approval by the City Council. The legal level of budgetary control is at the department level. Outside of the General Fund, all funds are one department.

Original appropriations are adjusted by supplemental appropriations and budget modifications approved during the year, creating the modified adopted budget.

The General Fund does not budget for noncash transfers including transfers of loans and transfers used to cover other Funds' fund balance deficits and lease transactions.

Budgetary comparisons and reconciliations are included in Required Supplementary Information as Schedules of Revenue and Changes in Fund Balance – Budget and Actual, for the General Fund, CDBG and HOME Housing Fund, and the Low- and Moderate-Income Housing Asset Fund.

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

**SUPPLEMENTAL BUDGETARY COMPARISONS  
(MAJOR CAPITAL PROJECTS FUNDS)**

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
CAPITAL GRANTS FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental Revenues	\$ 50,040,536	\$ 23,955,626	\$ 17,338,930	\$ (6,616,696)
Miscellaneous	2,426,315	-	218,092	218,092
Total Revenues	<u>52,466,851</u>	<u>23,955,626</u>	<u>17,557,022</u>	<u>(6,398,604)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	282,032	(282,032)
Capital Outlay	60,739,091	735,626	457,793	277,833
Total Expenditures	<u>60,739,091</u>	<u>735,626</u>	<u>739,825</u>	<u>(4,199)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(8,272,240)</u>	<u>23,220,000</u>	<u>16,817,197</u>	<u>(6,402,803)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(56,711)	(23,220,000)	(11,668,638)	11,551,362
Total Other Financing Sources (Uses)	<u>(56,711)</u>	<u>(23,220,000)</u>	<u>(11,668,638)</u>	<u>11,551,362</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,328,951)	-	5,148,559	5,148,559
Fund Balance - Beginning of Year	<u>(11,785,822)</u>	<u>(11,785,822)</u>	<u>(11,785,822)</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (20,114,773)</u>	<u>\$ (11,785,822)</u>	<u>\$ (6,637,263)</u>	<u>\$ 5,148,559</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
PUBLIC FACILITIES IMPACT FEE FUNDS  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$ (677,106)	\$ 6,907,700	\$ 3,592,085	\$ (3,315,615)
Use of Money and Property	10,112,903	316,749	93,805	(222,944)
Total Revenues	<u>9,435,797</u>	<u>7,224,449</u>	<u>3,685,890</u>	<u>(3,538,559)</u>
<b>EXPENDITURES</b>				
Current:				
Community Development	5,361,167	-	5,781,221	(5,781,221)
Capital Outlay	10,189,601	2,530,383	361,895	2,168,488
Total Expenditures	<u>15,550,768</u>	<u>2,530,383</u>	<u>6,143,116</u>	<u>(3,612,733)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(6,114,971)	4,694,066	(2,457,226)	(7,151,292)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(13,000,717)	(5,764,077)	(2,497,186)	3,266,891
Total Other Financing Sources (Uses)	<u>(13,000,717)</u>	<u>(5,764,077)</u>	<u>(2,497,186)</u>	<u>3,266,891</u>
<b>NET CHANGE IN FUND BALANCE</b>	(19,115,688)	(1,070,011)	(4,954,412)	(3,884,401)
Fund Balance - Beginning of Year	<u>32,052,911</u>	<u>32,052,911</u>	<u>32,052,911</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 12,937,223</u>	<u>\$ 30,982,900</u>	<u>\$ 27,098,499</u>	<u>\$ (3,884,401)</u>

**NONMAJOR GOVERNMENT FUNDS****SPECIAL REVENUE FUNDS**

*Operating Grants* – Accounts for a variety of governmental operating grants, including law enforcement grants. These funds are restricted to be used only for the purpose of the grants.

*Community Maintenance Districts* – Accounts for maintenance and operation of specified public improvements. These funds are restricted to be used only for the maintenance districts.

*Transportation* – Accounts for Transportation Development Act (TDA) funding for the planning, development, construction, and maintenance of street/road and bicycle/pedestrian projects. These funds are restricted to be used only for allowable TDA activities.

*Other Special Revenue* – Accounts for comparatively smaller special revenue funds including traffic safety, asset forfeiture, private activity revenue bond reserve administration, and assessment district administration fund. These funds are restricted to be used for allowable activities as listed.

**CAPITAL PROJECTS FUNDS**

*Capital Improvements* – Accounts for various capital improvements - building/facility improvements, passenger facility charges, in lieu offsite improvements, Liberator Street remediation, and sewer main installation.

*Bond Proceeds Fund* – Accounts for the transfer of bond proceeds from the 2001 Tax Allocation Revenue Bonds and 2005 Chico Redevelopment Agency Tax Allocation Bond that are to be used by the City for purposes for which all bonds were sold. The transfer and use of the proceeds is allowed by provisions of AB 1484 (Redevelopment Dissolution).

*Fleet Replacement and Facility Maintenance* – Accounts for accumulation of reserves and expenditures for major equipment replacement and major building and facility maintenance.

*Remediation* – Accounts for transactions related to clean up of various remediation sites within the City.

*Public Infrastructure Replacement Fund* – Accounts for transactions related to replacement of City Infrastructure.

**CITY OF CHICO, CALIFORNIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	Special Revenue				Total Nonmajor Special Revenue Funds
	Operating Grants	Community Maintenance Districts	Transportation	Other Special Revenue Funds	
Cash and Investments	\$ 299,942	\$ 4,850,904	\$ 6,956,382	\$ 593,764	\$ 12,700,992
Restricted Cash and Investments	-	-	-	-	-
Receivables:					
Interest	-	-	-	-	-
Taxes	-	-	-	-	-
Accounts	-	2,131	420	269,946	272,497
Intergovernmental	38,965	-	2,680	40,871	82,516
Loans	-	-	-	12,310	12,310
<b>Total Assets</b>	<b>\$ 338,907</b>	<b>\$ 4,853,035</b>	<b>\$ 6,959,482</b>	<b>\$ 916,891</b>	<b>\$ 13,068,315</b>

**ASSETS**

**LIABILITIES, DEFERRED INFLOWS OF  
RESOURCES, AND FUND BALANCES**

<b>LIABILITIES</b>					
Accounts Payable	\$ 4,050	\$ 211,192	\$ 12,924	\$ -	\$ 228,166
Accrued Salaries and Benefits	9,478	2,507	-	1,091	13,076
Intergovernmental Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	34,358	-	-	34,358
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>13,528</b>	<b>248,057</b>	<b>12,924</b>	<b>1,091</b>	<b>275,600</b>
<b>FUND BALANCES</b>					
Restricted	156,228	4,604,978	6,946,558	915,800	12,623,564
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>156,228</b>	<b>4,604,978</b>	<b>6,946,558</b>	<b>915,800</b>	<b>12,623,564</b>
<b>Total Liabilities, Deferred inflows of Resources, and Fund Balances</b>	<b>\$ 338,907</b>	<b>\$ 4,853,035</b>	<b>\$ 6,959,482</b>	<b>\$ 916,891</b>	<b>\$ 13,068,315</b>



**CITY OF CHICO, CALIFORNIA  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	Capital Projects Funds							Total Nonmajor Capital Projects Fund	Total Nonmajor Governmental
	Capital Improvements Fund	Bonds Proceeds Funds	Fleet Replacement and Facility Maintenance	Remediation Fund	Public Infrastructure Replacement				
<b>ASSETS</b>									
Cash and Investments	\$ 1,160,178	\$ -	\$ 7,919,589	\$ 282,601	\$ 3,841,491	\$ -	\$ 13,203,859	\$ 25,904,851	
Restricted Cash and Investments	-	96,393	-	-	-	-	96,393	96,393	
Receivables:									
Interest	-	-	-	-	-	-	-	-	
Taxes	-	-	-	-	-	-	-	-	
Accounts	92,784	-	-	-	-	-	92,784	365,281	
Intergovernmental	-	-	-	-	-	-	-	82,516	
Loans	-	-	-	-	-	-	-	12,310	
Total Assets	<u>\$ 1,252,962</u>	<u>\$ 96,393</u>	<u>\$ 7,919,589</u>	<u>\$ 282,601</u>	<u>\$ 3,841,491</u>	<u>\$ -</u>	<u>\$ 13,393,036</u>	<u>\$ 26,461,351</u>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Accounts Payable	\$ -	\$ -	\$ 46,401	\$ -	\$ -	\$ -	\$ 46,401	\$ 274,567	
Accrued Salaries and Benefits	108,340	-	-	-	-	-	108,340	121,416	
Intergovernmental Payable	-	-	-	13,374	-	-	13,374	13,374	
Due to Other Funds	-	-	-	-	-	-	-	-	
Advances from Other Funds	-	-	-	-	-	-	-	34,358	
Unearned Revenue	-	-	-	-	-	-	-	-	
Total Liabilities	<u>108,340</u>	<u>-</u>	<u>46,401</u>	<u>13,374</u>	<u>-</u>	<u>-</u>	<u>168,115</u>	<u>443,715</u>	
<b>FUND BALANCES</b>									
Restricted	-	96,393	-	-	3,841,491	-	3,937,884	16,561,448	
Assigned	1,144,622	-	7,873,188	269,227	-	-	9,287,037	9,287,037	
Unassigned	-	-	-	-	-	-	-	-	
Total Fund Balances	<u>1,144,622</u>	<u>96,393</u>	<u>7,873,188</u>	<u>269,227</u>	<u>3,841,491</u>	<u>-</u>	<u>13,224,921</u>	<u>25,848,485</u>	
Total Liabilities, Deferred inflows of Resources, and Fund Balances	<u>\$ 1,252,962</u>	<u>\$ 96,393</u>	<u>\$ 7,919,589</u>	<u>\$ 282,601</u>	<u>\$ 3,841,491</u>	<u>\$ -</u>	<u>\$ 13,393,036</u>	<u>\$ 26,461,351</u>	

**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2023**

	Special Revenue				Total Nonmajor Special Revenue Funds
	Operating Grants	Community Maintenance Districts	Transportation	Other Special Revenue Funds	
<b>REVENUES</b>					
Intergovernmental	\$ 1,082,472	\$ -	\$ 3,761,731	\$ -	\$ 4,844,203
Charges for Services	-	1,667,311	60	163,091	1,830,462
Fines, Forfeitures, and Penalties	-	-	-	116,413	116,413
Use of Money and Property	(17)	10,320	19,962	2,069	32,334
Miscellaneous	50,000	18,643	-	245,008	313,651
Total Revenues	1,132,455	1,733,072	3,781,753	526,581	7,173,861
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	137,241	137,241
Public Safety	720,262	-	-	10,103	730,365
Public Works	-	1,760,918	437,867	-	2,198,785
Parks and Recreation	70,594	-	-	-	70,594
Capital Outlay:					
Capital Outlay Operation	-	-	-	-	-
Debt Service:					
Interest and Fiscal Charges	-	1,919	-	-	1,919
Total Expenditures	790,856	1,762,837	437,867	147,344	3,138,904
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	341,599	(29,765)	3,343,886	379,237	4,034,957
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	46,044	113,696	-	-	159,740
Transfers Out	-	-	(1,756,615)	(70,710)	(1,827,325)
Total Other Financing Sources (Uses)	46,044	113,696	(1,756,615)	(70,710)	(1,667,585)
<b>NET CHANGE IN FUND BALANCES</b>	387,643	83,931	1,587,271	308,527	2,367,372
Fund Balances - Beginning of Year	(231,415)	4,521,047	5,359,287	607,273	10,256,192
<b>FUND BALANCES - END OF YEAR</b>	\$ 156,228	\$ 4,604,978	\$ 6,946,558	\$ 915,800	\$ 12,623,564

**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2023**

	Capital Projects Funds							Total Nonmajor Governmental Funds
	Capital Improvements Fund	Bonds Proceeds Funds	Fleet Replacement and Facility Maintenance	Remediation Fund	Public Infrastructure Replacement	Total Nonmajor Capital Projects Fund	Total	
<b>REVENUES</b>								
Intergovernmental	-	-	-	-	-	-	-	\$ 4,844,203
Charges for Services	1,052,740	-	-	-	-	-	1,052,740	2,883,202
Fines, Forfeitures, and Penalties	-	-	-	-	-	-	-	116,413
Use of Money and Property	1,603	2,207	10,924	845	8,134	23,713	56,047	
Miscellaneous	-	-	124,787	-	-	124,787	438,438	
Total Revenues	1,054,343	2,207	135,711	845	8,134	1,201,240	8,375,101	
<b>EXPENDITURES</b>								
Current:								
General Government	-	-	1,331,470	-	-	1,331,470	1,468,711	
Public Safety	-	-	38,558	-	-	38,558	768,923	
Public Works	1,512,996	-	-	141,253	-	1,654,249	3,853,034	
Parks and Recreation	-	-	-	-	-	-	70,594	
Capital Outlay:								
Capital Outlay Operation	-	-	2,009,805	-	-	2,009,805	2,009,805	
Debt Service:								
Interest and Fiscal Charges	-	-	-	-	-	-	1,919	
Total Expenditures	1,512,996	-	3,379,833	141,253	-	5,034,082	8,172,986	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(458,653)	2,207	(3,244,122)	(140,408)	8,134	(3,832,842)	202,115	
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	7,298,538	-	2,439,998	9,738,536	9,898,276	
Transfers Out	(11,910)	(6,955)	-	-	(1,785,475)	(1,804,340)	(3,631,665)	
Total Other Financing Sources (Uses)	(11,910)	(6,955)	7,298,538	-	654,523	7,934,196	6,266,611	
<b>NET CHANGE IN FUND BALANCES</b>	(470,563)	(4,748)	4,054,416	(140,408)	662,657	4,101,354	6,468,726	
Fund Balances - Beginning of Year	1,615,185	101,141	3,818,772	409,635	3,178,834	9,123,567	19,379,759	
<b>FUND BALANCES - END OF YEAR</b>	\$ 1,144,622	\$ 96,393	\$ 7,873,188	\$ 269,227	\$ 3,841,491	\$ 13,224,921	\$ 25,848,485	

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
OPERATING GRANTS SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,632,321	\$ 934,394	\$ 1,082,472	\$ 148,078
Use of Money and Property	-	-	(17)	(17)
Other Revenues	500	-	50,000	50,000
Total Revenues	<u>1,632,821</u>	<u>934,394</u>	<u>1,132,455</u>	<u>198,061</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety	821,874	743,275	720,262	23,013
Parks and Recreation	211,430	20,711	70,594	(49,883)
Total Expenditures	<u>1,033,304</u>	<u>763,986</u>	<u>790,856</u>	<u>(26,870)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	599,517	170,408	341,599	171,191
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	61,751	46,044	46,044	-
Total Other Financing Sources (Uses)	<u>61,751</u>	<u>46,044</u>	<u>46,044</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	661,268	216,452	387,643	171,191
Fund Balance - Beginning of Year	<u>(231,415)</u>	<u>(231,415)</u>	<u>(231,415)</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 429,853</u>	<u>\$ (14,963)</u>	<u>\$ 156,228</u>	<u>\$ 171,191</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
COMMUNITY MAINTENANCE DISTRICTS SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$ 724,626	\$ 1,911,684	\$ 1,667,311	\$ (244,373)
Property Tax	93,757	93,757	36,798	(56,959)
Use of Money and Property	17,157	(690)	10,320	11,010
Other Revenues	18,644	18,644	18,643	(1)
Total Revenues	<u>854,184</u>	<u>2,023,395</u>	<u>1,733,072</u>	<u>(290,323)</u>
<b>EXPENDITURES</b>				
Current:				
Public Works	5,908,668	1,679,131	1,760,918	(81,787)
Debt Service:				
Interest	75	2,111	1,919	192
Total Expenditures	<u>5,908,743</u>	<u>1,681,242</u>	<u>1,762,837</u>	<u>(81,595)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(5,054,559)	342,153	(29,765)	(371,918)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	346,460	147,762	113,696	(34,066)
Total Other Financing Sources (Uses)	<u>346,460</u>	<u>147,762</u>	<u>113,696</u>	<u>(34,066)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(4,708,099)	489,915	83,931	(405,984)
Fund Balance - Beginning of Year	<u>4,521,047</u>	<u>4,521,047</u>	<u>4,521,047</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (187,052)</u>	<u>\$ 5,010,962</u>	<u>\$ 4,604,978</u>	<u>\$ (405,984)</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
TRANSPORTATION SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 31,992	\$ 3,485,062	\$ 3,761,731	\$ 276,669
Charges for Services	-	-	60	60
Use of Money and Property	358,161	51,792	19,962	(31,830)
<b>Total Revenues</b>	<u>390,153</u>	<u>3,536,854</u>	<u>3,781,753</u>	<u>244,899</u>
<b>EXPENDITURES</b>				
Current:				
Public Works	704,034	-	437,867	(437,867)
Capital Outlay	8,128,373	6,464	-	6,464
<b>Total Expenditures</b>	<u>8,832,407</u>	<u>6,464</u>	<u>437,867</u>	<u>(431,403)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(8,442,254)	3,530,390	3,343,886	(186,504)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(2,120)	(4,089,379)	(1,756,615)	2,332,764
<b>Total Other Financing Sources (Uses)</b>	<u>(2,120)</u>	<u>(4,089,379)</u>	<u>(1,756,615)</u>	<u>2,332,764</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,444,374)	(558,989)	1,587,271	2,146,260
Fund Balance - Beginning of Year	<u>5,359,287</u>	<u>5,359,287</u>	<u>5,359,287</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ (3,085,087)</u></u>	<u><u>\$ 4,800,298</u></u>	<u><u>\$ 6,946,558</u></u>	<u><u>\$ 2,146,260</u></u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
OTHER SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$ 20,115	\$ 204,000	\$ 163,091	\$ (40,909)
Fines, Forfeitures, and Penalties	20,000	20,000	116,413	96,413
Use of Money and Property	25,116,571	5,660	2,069	(3,591)
Miscellaneous	38,344	-	245,008	245,008
Total Revenues	<u>25,195,030</u>	<u>229,660</u>	<u>526,581</u>	<u>296,921</u>
<b>EXPENDITURES</b>				
Current:				
General Government	1,337,644	94,121	137,241	(43,120)
Public Safety	199,619	10,103	10,103	-
Capital Outlay	51,715	176,800	-	176,800
Total Expenditures	<u>1,588,978</u>	<u>281,024</u>	<u>147,344</u>	<u>133,680</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	23,606,052	(51,364)	379,237	430,601
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(1,000,240)	(20,000)	(70,710)	(50,710)
Total Other Financing Sources (Uses)	<u>(1,000,240)</u>	<u>(20,000)</u>	<u>(70,710)</u>	<u>(50,710)</u>
<b>NET CHANGE IN FUND BALANCE</b>	22,605,812	(71,364)	308,527	379,891
Fund Balance - Beginning of Year	<u>607,273</u>	<u>607,273</u>	<u>607,273</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 23,213,085</u>	<u>\$ 535,909</u>	<u>\$ 915,800</u>	<u>\$ 379,891</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
CAPITAL IMPROVEMENTS FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$ 32,938	\$ 800,000	\$ 1,052,740	\$ 252,740
Use of Money and Property	1,260,217	14,254	1,603	(12,651)
Total Revenues	<u>1,293,155</u>	<u>814,254</u>	<u>1,054,343</u>	<u>240,089</u>
<b>EXPENDITURES</b>				
Current:				
Public Works	2,561,811	4,458,824	1,512,996	2,945,828
Total Expenditures	<u>2,561,811</u>	<u>4,458,824</u>	<u>1,512,996</u>	<u>2,945,828</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,268,656)	(3,644,570)	(458,653)	3,185,917
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	-	-	(11,910)	(11,910)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(11,910)</u>	<u>(11,910)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,268,656)	(3,644,570)	(470,563)	3,174,007
Fund Balance - Beginning of Year	1,615,185	1,615,185	1,615,185	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 346,529</u>	<u>\$ (2,029,385)</u>	<u>\$ 1,144,622</u>	<u>\$ 3,174,007</u>



**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
BOND PROCEEDS FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 39,427	\$ 703	\$ 2,207	\$ 1,504
Total Revenues	<u>39,427</u>	<u>703</u>	<u>2,207</u>	<u>1,504</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>39,427</u>	<u>703</u>	<u>2,207</u>	<u>1,504</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	(6,621)	-	(6,955)	(6,955)
Total Other Financing Sources (Uses)	<u>(6,621)</u>	<u>-</u>	<u>(6,955)</u>	<u>(6,955)</u>
<b>NET CHANGE IN FUND BALANCE</b>	39,427	703	(4,748)	(5,451)
Fund Balance - Beginning of Year	<u>101,141</u>	<u>101,141</u>	<u>101,141</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 140,568</u>	<u>\$ 101,844</u>	<u>\$ 96,393</u>	<u>\$ (5,451)</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
FLEET REPLACEMENT AND FACILITY MAINTENANCE  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 4,180,889	\$ 23,521	\$ 10,924	\$ (12,597)
Miscellaneous	7,607,091	70,000	124,787	54,787
Total Revenues	<u>11,787,980</u>	<u>93,521</u>	<u>135,711</u>	<u>42,190</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	1,331,470	(1,331,470)
Public Safety	-	-	38,558	(38,558)
Capital Outlay	1,183,261	5,895,778	2,009,805	3,885,973
Total Expenditures	<u>1,183,261</u>	<u>5,895,778</u>	<u>3,379,833</u>	<u>2,515,945</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	10,604,719	(5,802,257)	(3,244,122)	2,558,135
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	453,779	5,689,889	7,298,538	1,608,649
Total Other Financing Sources (Uses)	<u>453,779</u>	<u>5,689,889</u>	<u>7,298,538</u>	<u>1,608,649</u>
<b>NET CHANGE IN FUND BALANCE</b>	11,058,498	(112,368)	4,054,416	4,166,784
Fund Balance - Beginning of Year	<u>3,818,772</u>	<u>3,818,772</u>	<u>3,818,772</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 14,877,270</u>	<u>\$ 3,706,404</u>	<u>\$ 7,873,188</u>	<u>\$ 4,166,784</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
REMEDATION FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 437,437	\$ 2	\$ 845	\$ 843
Total Revenues	<u>437,437</u>	<u>2</u>	<u>845</u>	<u>843</u>
<b>EXPENDITURES</b>				
Current:				
Public Works	-	-	141,253	(141,253)
Capital Outlay	100,000	5,000	-	5,000
Total Expenditures	<u>100,000</u>	<u>5,000</u>	<u>141,253</u>	<u>(136,253)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	337,437	(4,998)	(140,408)	(135,410)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2	5,000	-	(5,000)
Total Other Financing Sources (Uses)	<u>2</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	337,439	2	(140,408)	(140,410)
Fund Balance - Beginning of Year	409,635	409,635	409,635	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 747,074</u>	<u>\$ 409,637</u>	<u>\$ 269,227</u>	<u>\$ (140,410)</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
PUBLIC INFRASTRUCTURE REPLACEMENT  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 5,086,237	\$ 14,530	\$ 8,134	\$ (6,396)
Total Revenues	<u>5,086,237</u>	<u>14,530</u>	<u>8,134</u>	<u>(6,396)</u>
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	5,086,237	14,530	8,134	(6,396)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,049,367	1,520,000	2,439,998	919,998
Transfers Out	<u>(1,188,657)</u>	<u>(1,950,000)</u>	<u>(1,785,475)</u>	<u>164,525</u>
Total Other Financing Sources (Uses)	<u>(139,290)</u>	<u>(430,000)</u>	<u>654,523</u>	<u>1,084,523</u>
<b>NET CHANGE IN FUND BALANCE</b>	4,946,947	(415,470)	662,657	1,078,127
Fund Balance - Beginning of Year	<u>3,178,834</u>	<u>3,178,834</u>	<u>3,178,834</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,125,781</u>	<u>\$ 2,763,364</u>	<u>\$ 3,841,491</u>	<u>\$ 1,078,127</u>

**INTERNAL SERVICE FUNDS**

*Self-Insurance* – Accounts for liability, property, and related insurance program activities; workers' compensation insurance program activities; and unemployment insurance reimbursement transactions to State Unemployment Insurance Fund.

*Central Garage* – Accounts for central garage operating costs which are subsequently distributed to user offices and departments.

*Municipal Building Maintenance* – Accounts for municipal buildings operating costs which are subsequently distributed to user offices and departments.

*Information Services* – Accounts for information and communications systems costs which are subsequently distributed to user offices and departments.

*Retirement Funding* – Accounts for annual payments of CalPERS Unfunded Liability.

**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
JUNE 30, 2023**

<b>ASSETS</b>	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
Current Assets:						
Cash and Investments	\$ 8,951,070	\$ 49,535	\$ 162,417	\$ 108,135	\$ 5,614,699	\$ 14,885,856
Receivables:						
Accounts	193,698	-	-	-	-	193,698
Intergovernmental	-	19,738	-	-	-	19,738
Inventories	-	63,258	-	-	-	63,258
Prepaid Items	-	-	-	99,150	-	99,150
Total Current Assets	<u>9,144,768</u>	<u>132,531</u>	<u>162,417</u>	<u>207,285</u>	<u>5,614,699</u>	<u>15,261,700</u>
Noncurrent Assets:						
Lease Assets, Net	-	-	-	56,116	-	56,116
SBITA Assets, Net	-	-	-	421,143	-	421,143
Restricted Cash and Investments	285,000	-	-	-	-	285,000
Land and Construction in Progress	-	30,391	-	-	-	30,391
Depreciable Capital Assets	-	-	-	-	-	-
Net of Accumulated Depreciation	-	19,140	-	250,000	-	269,140
Total Noncurrent Assets	<u>285,000</u>	<u>49,531</u>	<u>-</u>	<u>727,259</u>	<u>-</u>	<u>1,061,790</u>
Total Assets	<u>9,429,768</u>	<u>182,062</u>	<u>162,417</u>	<u>934,544</u>	<u>5,614,699</u>	<u>16,323,490</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Amounts Related to Pension	-	741,525	634,084	1,185,383	-	2,560,992
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts Payable	248,094	87,198	68,575	565	-	404,432
Due to Other Governments	60,556	-	-	35,448	-	96,004
Accrued Salaries and Benefits	-	32,016	34,272	61,454	-	127,742
Compensated Absences - Current	-	7,739	7,138	12,818	-	27,695
Lease Liability - Current	-	-	-	53,698	-	53,698
SBITA Liability - Current	-	-	-	225,988	-	225,988
Claims Liability - Current Portion	2,701,043	-	-	-	-	2,701,043
Total Current Liabilities	<u>3,009,693</u>	<u>126,953</u>	<u>109,985</u>	<u>389,971</u>	<u>-</u>	<u>3,636,602</u>
Noncurrent Liabilities:						
Compensated Absences	-	56,849	52,432	94,156	-	203,437
Lease Liability	-	-	-	4,528	-	4,528
SBITA Liability	-	-	-	155,020	-	155,020
Claims Liability	4,811,048	-	-	-	-	4,811,048
Net Pension Liability	-	3,021,775	2,583,941	4,830,534	-	10,436,250
Total Noncurrent Liabilities	<u>4,811,048</u>	<u>3,078,624</u>	<u>2,636,373</u>	<u>5,084,238</u>	<u>-</u>	<u>15,610,283</u>
Total Liabilities	<u>7,820,741</u>	<u>3,205,577</u>	<u>2,746,358</u>	<u>5,474,209</u>	<u>-</u>	<u>19,246,885</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Amounts Related to Pension	-	25,661	21,943	41,022	-	88,626
<b>NET POSITION</b>						
Net Investment in Capital Assets	-	49,531	-	288,025	-	337,556
Unrestricted	1,609,027	(2,357,182)	(1,971,800)	(3,683,329)	5,614,699	(788,585)
Total Net Position	<u>\$ 1,609,027</u>	<u>\$ (2,307,651)</u>	<u>\$ (1,971,800)</u>	<u>\$ (3,395,304)</u>	<u>\$ 5,614,699</u>	<u>\$ (451,029)</u>

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**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2023**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>OPERATING REVENUES</b>						
Charges for Services - Internal	\$ 5,604,585	\$ 2,513,557	\$ 1,866,777	\$ 3,586,115	\$ 12,397,827	\$ 25,968,861
Charges for Services - External	-	60,766	-	-	-	60,766
Total Operating Revenues	<u>5,604,585</u>	<u>2,574,323</u>	<u>1,866,777</u>	<u>3,586,115</u>	<u>12,397,827</u>	<u>26,029,627</u>
<b>OPERATING EXPENSES</b>						
Salaries and Benefits	-	999,021	944,899	1,742,263	-	3,686,183
Materials and Supplies	530	452,004	144,793	200,015	-	797,342
Purchased Services	2,421,045	180,930	362,443	845,837	-	3,810,255
Other Expenses	1,909,178	1,014,839	479,137	348,706	11,433,449	15,185,309
Depreciation and Amortization	-	1,740	-	295,857	-	297,597
Total Operating Expenses	<u>4,330,753</u>	<u>2,648,534</u>	<u>1,931,272</u>	<u>3,432,678</u>	<u>11,433,449</u>	<u>23,776,686</u>
<b>OPERATING INCOME (LOSS)</b>	1,273,832	(74,211)	(64,495)	153,437	964,378	2,252,941
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Investment Earnings	19,147	-	-	-	960	20,107
Interest expense	-	-	-	(3,745)	-	(3,745)
Miscellaneous	7,376	-	-	-	-	7,376
Miscellaneous Expense	-	-	-	(59,865)	-	(59,865)
Total Nonoperating Revenues (Expenses)	<u>26,523</u>	<u>-</u>	<u>-</u>	<u>(63,610)</u>	<u>960</u>	<u>(36,127)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	1,300,355	(74,211)	(64,495)	89,827	965,338	2,216,814
Transfers Out	-	(20,149)	(35,796)	-	-	(55,945)
<b>CHANGE IN NET POSITION</b>	1,300,355	(94,360)	(100,291)	89,827	965,338	2,160,869
Net Position - Beginning of Year	308,672	(2,213,291)	(1,871,509)	(3,485,131)	4,649,361	(2,611,898)
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	<u>\$ 1,609,027</u>	<u>\$ (2,307,651)</u>	<u>\$ (1,971,800)</u>	<u>\$ (3,395,304)</u>	<u>\$ 5,614,699</u>	<u>\$ (451,029)</u>

**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2023**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Services Provided	\$ 5,612,132	\$ 2,587,051	\$ 1,866,777	\$ 3,586,115	\$ 12,397,827	\$ 26,049,902
Payments to Suppliers and Claimants	(4,580,091)	(1,596,449)	(978,749)	(1,485,195)	(11,433,449)	(20,073,933)
Payments to Employees	-	(919,415)	(774,872)	(1,447,152)	-	(3,141,439)
Net Cash Provided (Used) by Operating Activities	1,032,041	71,187	113,156	653,768	964,378	2,834,530
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Interfund Borrowings	-	(1,503)	-	-	-	(1,503)
Miscellaneous Expense	-	-	-	(59,865)	-	(59,865)
Transfers In	-	-	-	-	-	-
Transfers Out	-	(20,149)	(35,796)	-	-	(55,945)
Net Cash Provided (Used) by Noncapital Financing Activities	-	(21,652)	(35,796)	(59,865)	-	(117,313)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and Construction of Capital Assets	-	-	-	(250,000)	-	(250,000)
Cash paid on interest related to Capital Debt	-	-	-	(3,745)	-	(3,745)
Cash paid on Lease Liability Principal	-	-	-	(52,535)	-	(52,535)
Cash paid on SBJTA Liability Principal	-	-	-	(284,191)	-	(284,191)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	-	(590,471)	-	(590,471)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest Received	19,147	-	-	-	960	20,107
Net Cash Provided (Used) by Investing Activities	19,147	-	-	-	960	20,107
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,051,188	49,535	77,360	3,432	965,338	2,146,853
Cash and Cash Equivalents - Beginning of Year	8,184,882	-	85,057	104,703	4,649,361	13,024,003
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 9,236,070	\$ 49,535	\$ 162,417	\$ 108,135	\$ 5,614,699	\$ 15,170,856
<b>RECONCILIATION TO STATEMENT OF NET POSITION</b>						
Cash and Investments	\$ 8,951,070	\$ 49,535	\$ 162,417	\$ 108,135	\$ 5,614,699	\$ 14,885,856
Restricted Cash and Investments	285,000	-	-	-	-	285,000
<b>CASH AND INVESTMENTS - END OF YEAR</b>	\$ 9,236,070	\$ 49,535	\$ 162,417	\$ 108,135	\$ 5,614,699	\$ 15,170,856

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**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2023**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating Income (Loss)	\$ 1,273,832	\$ (74,211)	\$ (64,495)	\$ 153,437	\$ 964,378	\$ 2,252,941
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization	-	1,740	-	295,857	-	297,597
Decrease (Increase) in:						
Accounts Receivable	-	-	-	-	-	-
Intergovernmental Receivable	7,547	12,728	-	-	-	20,275
Inventory and Other Assets	-	20,490	-	(77,430)	-	(56,940)
Deferred Outflow Pension	-	(480,651)	(421,567)	(785,164)	-	(1,687,382)
Increase (Decrease) in:						
Accounts Payable	(380,184)	30,834	7,624	(48,655)	-	(390,381)
Due to Other Governments	60,556	-	-	35,448	-	96,004
Accrued Salaries and Benefits	-	5,157	15,818	22,235	-	43,210
Claims Liability	70,290	-	-	-	-	70,290
Compensated Absences	-	7,203	6,102	21,143	-	34,448
Net Pension Liability	-	1,172,294	1,077,290	1,993,159	-	4,242,743
Deferred Inflow Pension	-	(624,397)	(507,616)	(956,262)	-	(2,088,275)
Total Adjustments	(241,791)	145,398	177,651	500,331	-	581,589
Net Cash Provided (Used) by Operating Activities	\$ 1,032,041	\$ 71,187	\$ 113,156	\$ 653,768	\$ 964,378	\$ 2,834,530
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>						
Issuance of Lease Liability	-	-	-	-	-	-

**STATISTICAL SECTION (UNAUDITED)**

This part of the City of Chico's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
<i>Financial Trends</i>	113 – 117
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	118 – 122
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
<i>Debt Capacity</i>	123 – 126
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
<i>Demographic and Economic Information</i>	127
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
<i>Operating Information</i>	128 – 131
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Chico, California  
 Net Position by Component  
 Last Ten Fiscal Years  
 (accrual basis of accounting)  
 (amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental activities</b>										
Net investment in capital assets	\$ 306,134	\$ 311,705	\$ 313,120	\$ 314,106	\$ 311,573	\$ 312,439	\$ 323,203	\$ 323,631	\$ 337,304	\$ 356,741
Restricted	82,485	89,720	87,015	91,661	94,268	98,771	111,599	116,538	145,717	148,586
Unrestricted	(3,972)	(92,205)	(82,202)	(77,226)	(77,247)	(70,952)	(60,059)	(51,643)	(51,220)	(46,860)
Total governmental activities net position	\$ 384,647	\$ 309,220	\$ 317,933	\$ 328,541	\$ 328,595	\$ 340,258	\$ 374,742	\$ 388,525	\$ 431,801	\$ 458,467
<b>Business-type activities</b>										
Net investment in capital assets	\$ 79,617	\$ 85,684	\$ 85,451	\$ 90,874	\$ 94,581	\$ 95,524	\$ 105,603	\$ 114,579	\$ 120,254	\$ 123,537
Restricted	6,857	8,804	10,641	12,519	14,427	15,311	17,283	-	-	-
Unrestricted	12,621	(743)	1,786	3	4	2,807	5,951	32,964	31,257	28,401
Total business-type activities net position	\$ 99,095	\$ 93,745	\$ 97,878	\$ 103,396	\$ 109,012	\$ 113,642	\$ 128,836	\$ 147,542	\$ 151,511	\$ 151,938
<b>Primary government</b>										
Net investment in capital assets	\$ 385,751	\$ 397,389	\$ 398,571	\$ 404,980	\$ 406,155	\$ 407,963	\$ 428,806	\$ 438,209	\$ 457,558	\$ 480,278
Restricted	89,342	98,524	97,656	104,180	108,695	114,082	128,881	116,538	145,717	148,586
Unrestricted	8,649	(92,948)	(80,416)	(77,223)	(77,243)	(68,145)	(54,108)	(18,679)	(19,963)	(18,459)
Total primary government net position	\$ 483,742	\$ 402,965	\$ 415,811	\$ 431,936	\$ 437,607	\$ 453,899	\$ 503,579	\$ 536,068	\$ 583,313	\$ 610,404

City of Chico, California  
 Changes in Net Position  
 Last Ten Fiscal Years  
 (accrual bases of accounting)  
 (amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>											
Governmental activities:											
General government	\$ 2,667	\$ 2,636	\$ 3,218	\$ 3,972	\$ 4,577	\$ 5,059	\$ 5,160	\$ 7,182	\$ 18,655	\$ 10,465	\$ 12,264
Public safety	37,797	34,899	36,709	39,324	41,972	41,214	42,712	45,845	34,361	37,539	49,672
Public works	19,555	16,823	18,954	18,530	18,589	19,763	20,062	18,097	17,823	17,401	21,528
Parks and recreation	3,531	3,360	3,582	3,388	3,537	3,567	3,849	3,901	3,728	3,604	2,884
Arts and culture	-	-	-	-	-	-	-	28	-	35	54
Community development	2,575	2,654	2,296	2,588	3,360	2,432	2,207	2,679	8,362	6,003	8,981
Community agencies	323	162	53	99	100	50	2	10	4	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-	303	3,316
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-	166
Total governmental activities expenses	66,451	60,237	64,815	67,986	72,215	72,167	74,131	77,788	83,013	75,413	98,869
Business-type activities:											
Sewer	12,161	12,235	11,428	10,986	11,451	12,092	11,867	13,340	11,636	13,255	14,488
Parking	1,017	825	714	839	849	1,027	1,333	1,093	948	1,543	1,438
Private development	1,993	2,479	2,746	3,001	3,488	3,686	4,099	4,648	4,365	4,297	4,201
Airport	2,001	2,263	2,036	1,927	1,041,180	2,167	2,593	2,044	2,043	1,911	2,151
City Recreation	-	-	-	-	-	-	-	-	-	443	424
Total business-type activities expenses	17,172	17,802	16,924	16,753	119,968	18,972	19,892	21,125	18,992	21,450	22,702
<b>Program Revenues</b>											
Governmental activities:											
Charges for services:											
General government	-	-	349	188	247	318	1,226	7,721	772	2,698	1,386
Public safety	1,139	962	1,163	1,118	1,176	1,395	1,592	5,215	1,212	61	116
Public works	3,439	5,641	8,674	9,462	8,715	8,288	5,894	1,389	11,449	2,334	2,695
Community development	2	17	1	94	215	237	16	67	65	8,777	3,618
Other activities	106	155	86	282	4,487	1,338	56	10	4	48	-
Operating grants and contributions	9,297	10,874	11,855	10,752	9,976	8,229	5,537	9,677	9,061	14,615	16,679
Capital grants and contributions	3,261	2,235	4,565	2,075	929	3,808	6,714	5,790	8,424	23,877	21,468
Total governmental activities program revenues	17,244	19,884	26,693	23,971	25,745	23,612	21,034	29,869	30,986	52,409	45,986
Business-type activities:											
Charges for services:											
Sewer	14,857	14,942	16,465	14,333	14,737	13,802	14,788	15,433	18,055	15,042	14,626
Private development	2,026	2,470	2,539	3,166	3,906	1,876	2,210	5,061	5,099	5,841	5,167
Other activities	1,496	1,506	1,453	1,633	1,745	3,923	4,191	2,110	1,966	1,959	1,959
Operating grants and contributions	318	303	-	270	3,252	2,649	2,266	8,817	-	175	57
Capital grants and contributions	8,713	4,535	7,352	812	1,942	292	77	2,588	11,223	3,129	1,123
Total business-type activities program revenues	27,410	23,756	27,809	20,214	25,582	22,543	23,532	34,010	35,369	26,152	22,932
Total primary government program revenues	44,654	43,640	54,502	44,185	51,327	46,155	44,567	63,878	66,355	78,561	68,918
Net (expenses)/revenue	(49,207)	(40,353)	(38,122)	(44,015)	(46,470)	(48,555)	(53,097)	(47,920)	(52,027)	(23,004)	(52,883)
Governmental activities	10,238	5,954	10,885	3,461	(94,385)	3,571	3,641	12,885	16,377	4,702	230
Business-type activities	(38,969)	(34,399)	(27,237)	(40,554)	(140,855)	(44,984)	(49,456)	(35,035)	(35,650)	(18,302)	(52,653)
Total primary government net expense											

City of Chico, California  
Changes in Net Position  
Last Ten Fiscal Years  
(accrual bases of accounting)  
(amounts expressed in thousands)

Position	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Revenues and Other Changes in Net Position</b>											
Governmental activities:											
Taxes											
Property taxes	\$ 11,604	\$ 12,327	\$ 13,649	\$ 14,564	\$ 15,169	\$ 15,410	\$ 16,750	\$ 18,616	\$ 19,896	\$ 21,002	\$ 22,982
Sales and use tax	12,783	13,945	14,597	17,320	21,134	21,832	25,173	24,435	28,177	31,484	35,805
Sales tax in- lieu	4,261	4,597	4,812	2,589	-	-	-	-	-	-	-
Utility users tax	6,241	6,305	6,203	6,552	6,895	7,052	7,200	7,317	8,119	8,801	10,272
Other taxes	4,078	4,324	5,536	4,836	5,200	6,332	7,890	7,507	7,777	9,293	8,808
Unrestricted grants and contributions	2,483	8,576	8,837	5,854	0	1,776	5,627	14,110	2,073	-	-
Unrestricted investment earnings	168	136	231	250	109	266	1,162	1,568	929	(3,871)	832
Miscellaneous	158	921	155	83	182	588	1,180	714	782	510	931
Loss on disposition of capital assets	(667)	(118)	(545)	-	-	-	-	-	-	-	-
Loans received from private-purpose trust fund	6,361	4,100	-	-	-	-	-	-	-	-	-
Bonds received from private-purpose trust fund	-	6,467	-	-	-	-	-	-	-	-	-
Special item	-	-	-	-	-	-	-	8,012	-	-	-
Transfers	(9,729)	(222)	(718)	(601)	(370)	(428)	(195)	125	(1,942)	(939)	(81)
Business-type activities:											
Unrestricted investment earnings	-	-	-	70	149	322	793	812	361	(1,688)	99
Special item	-	-	-	-	-	-	-	(125)	41,771	16	16
Transfers	9,729	222	718	601	370	428	195	(125)	1,942	939	81
Total business-type activities	\$ 47,470	\$ 61,580	\$ 53,475	\$ 52,118	\$ 48,838	\$ 750	\$ 65,775	\$ 84,715	\$ 109,883	\$ 65,547	\$ 79,745
Total primary government											
<b>Change in Net Position</b>											
Governmental activities	\$ (11,467)	\$ 21,005	\$ 14,635	\$ 7,432	\$ 10,607	\$ 2,103	\$ 11,663	\$ 34,485	\$ 13,783	\$ 43,276	\$ 26,665
Business-type activities	19,968	6,177	11,603	4,133	8,409	4,321	4,629	15,194	18,706	3,969	426
Business-type activities	\$ 8,501	\$ 27,182	\$ 26,235	\$ 11,565	\$ 19,016	\$ 6,423	\$ 16,292	\$ 49,679	\$ 32,489	\$ 47,245	\$ 27,092

**City of Chico, California**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
 (modified accrual basis of accounting)  
 (amounts expressed in thousands)

	Fiscal Year Ending June 30									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund:</b>										
Nonspendable	\$ 52	\$ 236	\$ 243	\$ 224	\$ 235	\$ 64	\$ 67	\$ 175	\$ 52	\$ 50
Restricted	-	-	-	-	-	1,831	2,229	2,250	2,661	5,529
Committed	-	988	1,025	2,461	3,650	5,017	12,205	12,329	13,780	12,813
Assigned	-	2,980	678	3,837	4,576	5,602	11,236	9,488	26,455	21,228
Unassigned	(2,858)	-	4,643	2,454	3,835	7,770	4,161	15,191	4,550	10,845
<b>Total General Fund</b>	<b>\$ (2,806)</b>	<b>\$ 4,204</b>	<b>\$ 6,589</b>	<b>\$ 8,976</b>	<b>\$ 12,296</b>	<b>\$ 20,284</b>	<b>\$ 29,898</b>	<b>\$ 39,433</b>	<b>\$ 47,498</b>	<b>\$ 51,597</b>
<b>All other Governmental funds:</b>										
Nonspendable	\$ 1,841	\$ 757	\$ 55	\$ 41	\$ -	\$ 5	\$ 152	\$ -	\$ -	\$ -
Restricted	82,397	84,034	87,431	92,390	94,714	99,757	109,407	114,419	118,998	118,219
Committed	-	-	-	-	3,650	-	-	-	-	-
Assigned	2,871	4,263	4,429	4,926	9,233	4,232	4,305	5,951	5,844	9,287
Unassigned	(4,985)	(4,413)	(3,527)	(6,560)	(1,416)	(2,594)	(1,519)	(834)	(12,017)	(6,637)
<b>Total other Governmental Funds</b>	<b>\$ 82,124</b>	<b>\$ 84,641</b>	<b>\$ 88,388</b>	<b>\$ 90,797</b>	<b>\$ 106,180</b>	<b>\$ 101,399</b>	<b>\$ 112,345</b>	<b>\$ 119,536</b>	<b>\$ 112,824</b>	<b>\$ 120,869</b>

1 Changes were due reclassification of individual Public Facilities Impact Fees to one fund.

**City of Chico, California**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Property taxes	\$ 12,311	\$ 13,649	\$ 14,564	\$ 15,169	\$ 15,410	\$ 16,750	\$ 18,616	\$ 19,896	\$ 21,002	\$ 22,982
Sales and use taxes	18,542	19,408	19,908	21,134	21,832	25,174	24,435	28,177	31,484	35,805
Other taxes	10,509	11,739	11,389	12,095	13,383	15,089	14,824	15,896	18,094	19,080
Licenses and permits	133	131	108	91	147	139	91	91	79	64
Intergovernmental	12,215	14,951	12,817	10,137	11,261	15,450	14,472	18,023	26,241	36,961
Charges for services	743	7,994	6,875	9,083	8,811	6,118	13,119	11,758	11,691	6,780
Fines, forfeitures, and penalties	361	854	777	840	806	904	731	492	814	749
Use of money and property	1,138	528	728	814	989	1,834	2,161	1,682	(3,377)	1,058
Miscellaneous		247	216	524	348	1,180	714	782	497	931
<b>Total revenues</b>	<b>61,571</b>	<b>69,501</b>	<b>67,382</b>	<b>69,887</b>	<b>72,987</b>	<b>82,638</b>	<b>89,163</b>	<b>96,796</b>	<b>106,525</b>	<b>124,410</b>
<b>Expenditures</b>										
General government	2,232	2,397	3,692	4,265	4,615	4,456	5,636	5,764	6,242	6,805
Public safety	32,853	34,203	37,820	37,896	37,554	39,528	40,552	42,189	45,951	49,196
Public works	7,652	9,119	9,219	9,639	9,982	10,041	8,026	8,300	10,003	12,532
Parks and recreation	2,883	2,976	3,074	3,153	3,022	3,312	3,275	3,344	3,772	2,387
Arts and culture						27	28	-	35	31
Community development	2,589	2,228	2,657	3,189	2,393	2,131	2,501	8,344	6,383	8,998
Community agencies	162	53	99	100	50	2	10	4	-	-
Health and Human Services										
Capital outlay	2,581	8,290	7,427	6,793	7,153	7,897	8,537	10,153	35,903	3,358
Principal retirement	-	-	279	384	381	392	512	528	444	28,082
Interest and fiscal charges	3	3	85	80	82	90	96	81	65	148
<b>Total expenditures</b>	<b>50,956</b>	<b>59,269</b>	<b>64,352</b>	<b>65,498</b>	<b>65,232</b>	<b>67,875</b>	<b>69,174</b>	<b>78,706</b>	<b>109,100</b>	<b>112,377</b>
Excess of revenues over (under) expenditures	10,616	10,232	3,030	4,389	138,219	14,763	19,989	18,090	(2,575)	12,082
<b>Other financing sources (uses)</b>										
Transfers in	5,864	5,038	5,620	4,692	4,624	6,596	5,909	7,561	7,787	32,058
Transfers out	(6,069)	(5,742)	(5,651)	(4,754)	(5,737)	(6,962)	(5,338)	(8,925)	(8,306)	(32,084)
Capital leases	-	-	3,132	473	-	870	-	-	4,447	-
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	136
Loans received from private-purpose trust fund	4,100	-	-	-	-	-	-	-	-	-
Bond Proceeds from private purpose trust fund	6,467	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>10,362</b>	<b>(704)</b>	<b>3,101</b>	<b>411</b>	<b>(1,113)</b>	<b>505</b>	<b>571</b>	<b>(1,364)</b>	<b>3,928</b>	<b>110</b>
<b>Net change in fund balance</b>	<b>\$ 20,977</b>	<b>\$ 9,528</b>	<b>\$ 6,131</b>	<b>\$ 4,799</b>	<b>\$ 137,106</b>	<b>\$ 15,267</b>	<b>\$ 20,560</b>	<b>\$ 16,726</b>	<b>\$ 1,553</b>	<b>\$ 12,144</b>
Debt service as a percentage of noncapital expenditures	0%	0%	1%	1%	1%	1%	1%	1%	1%	1%

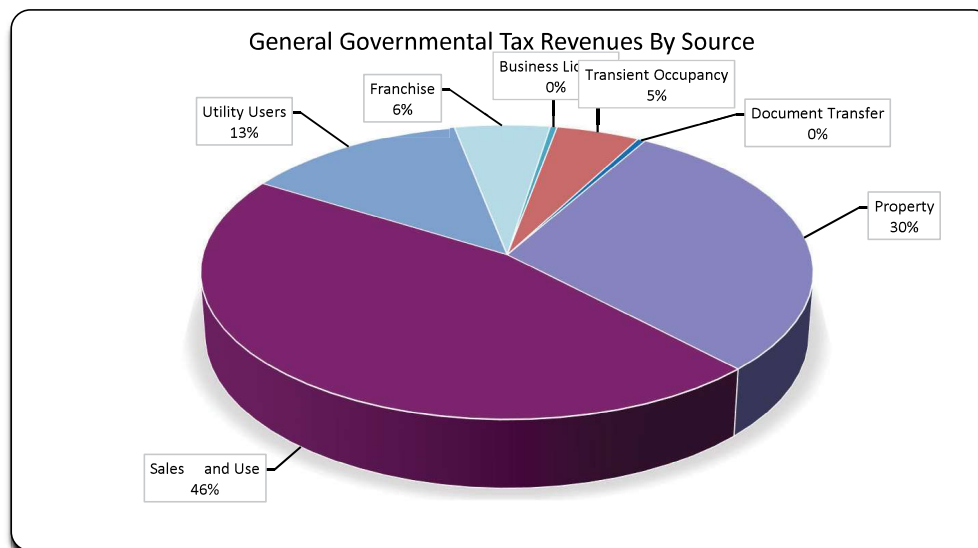
For further analysis, please reference the schedule of Changes in Net Position on page 140-141, and

**City of Chico, California**  
**General Governmental Tax Revenues By Source**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

Fiscal Year	Property	Sales and Use	Utility Users	Other Taxes				Total
				Franchise	Business License	Transient Occupancy	Document Transfer	
2014	12,311	18,542	6,305	1,548	311	2,219	245	41,481
2015	13,649	19,409	6,203	2,927	304	2,362	288	45,142
2016	14,564	19,909	6,553	1,877	295	2,522	312	46,032
2017	15,169	21,134	6,895	1,998	298	2,712	386	48,592
2018	15,410	21,832	7,052	2,943	296	2,835	441	50,810
2019	16,750	25,174	7,200	3,441	326	3,569	531	56,990
2020	18,616	24,435	7,317	3,737	292	3,000	454	57,851
2021	19,896	28,177	7,360	3,429	386	2,747	532	62,526
2022	21,015	31,484	8,801	4,237	302	4,391	551	70,780
2023	22,982	35,805	10,272	4,402	311	3,848	360	77,980

Notes: General Governmental Revenues includes General, Special Revenue, Debt Service and Capital Projects Funds.

Source: City of Chico, Finance Department.





**City of Chico, California**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

**City of Chico**

<b>Fiscal Year</b>	<b>Secured Roll</b>	<b>Utility Roll</b>	<b>Unsecured Roll</b>	<b>Gross Assessed Value</b>	<b>Less Exemptions</b>	<b>Net Assessed Value</b>	<b>Total Direct Tax Rate %</b>
2014	7,300,487	969	474,173	7,775,629	740,734	7,034,895	1.0000
2015	7,506,597	766	496,210	8,003,573	660,197	7,343,376	1.0000
2016	7,974,709	766	497,516	8,472,991	703,805	7,769,186	1.0000
2017	8,334,966	766	527,595	8,863,327	738,780	8,124,547	1.0000
2018	8,805,532	662	560,997	9,367,191	768,498	8,598,694	1.0000
2019	9,336,796	1,057	579,295	9,917,149	803,824	9,113,324	1.0000
2020	9,319,927	527	571,141	9,891,595	1,041,111	9,891,594	1.0000
2021	10,752,282	527	654,294	11,407,103	854,124	10,552,979	1.0000
2022	11,264,533	527	651,791	11,916,851	884,239	11,032,612	1.0000
2023	11,938,237	590	696,635	12,635,462	902,864	11,732,598	1.0000

Source: Butte County Auditor/Controller's Office.

**City of Chico, California**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

Fiscal Year	City of Chico			Overlapping Rates		Total Direct and Overlapping Rates %
	Basic Countywide Levy %	City %	Total Direct Tax Rate %	Chico Unified School District % (1)	Butte College % (2)	
2014	1.00	0.00	1.00	0.0401	0.0209	1.0610
2015	1.00	0.00	1.00	0.0451	0.0209	1.0660
2016	1.00	0.00	1.00	0.0291	0.0209	1.0500
2017	1.00	0.00	1.00	0.0817	0.0466	1.1283
2018	1.00	0.00	1.00	0.0874	0.0413	1.1287
2019	1.00	0.00	1.00	0.0616	0.0413	1.1029
2020	1.00	0.00	1.00	0.0861	0.0411	1.1273
2021	1.00	0.00	1.00	0.0843	0.0414	1.1256
2022	1.00	0.00	1.00	0.0841	0.0331	1.1172
2023	1.00	0.00	1.00	0.0809	0.0355	1.1164

On June 6, 1978, California voters approved an amendment to the Article XIII A of the California Constitution. The amendment, commonly known as Proposition 13, limits the taxing power of California public agencies. The California Legislature enacted legislation to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) providing that local agencies may not levy any property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each county will levy the maximum tax permitted of \$1.00 per 100 of full assessed value.

- (1) Chico Unified School District: 1998 Series B, 2012 Chico Refunding and 2012 Measure E Series A.
- (2) Butte-Glenn Community College District: General obligation bonds, Refunded Series A and B, and Series B and C.

Source: Butte County Auditor/Controller's Office.

City of Chico, California  
Principal Secured Property Taxpayers  
June 30, 2023  
Current Year and Nine Years Ago  
(amounts expressed in thousands)

Taxpayer	2023				2014			
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Value	Rank	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation
Merle A Webb and Sons LP	\$ 101,875	1	0.92%					
Fae Holdings 490733R LLC	\$ 95,002	2	0.86%					
AMCAL Chico LLC	\$ 61,332	3	0.55%					
MP Core Chico LLC	\$ 50,250	4	0.45%					
Chico Crossroads LP	\$ 44,517	5	0.40%	30,971	2			0.47%
The MP Blocks LLC	\$ 43,753	6	0.39%					
North Chico LLC	\$ 43,478	7	0.39%					
ADS III Creekside LLC	\$ 38,236	8	0.34%					
EGP Chico LLC	\$ 34,773	9	0.31%					
ECP TPBI LLC	\$ 33,878	10	0.31%					
Chico Mall Investors LLC				\$ 45,064	1			0.68%
California Water Service Co.				27,906	3			0.42%
Sierra Nevada Brewing Co.				23,656	4			0.36%
Carwood Skypark LLC Et Al.				23,059	5			0.35%
Costco Wholesale Corp.				17,968	6			0.27%
Chico Lodging LLC				16,847	7			0.26%
Jeter R Family Trust				15,162	8			0.23%
Lowes HIW Inc.				14,934	9			0.23%
Gregory L. and Joan R. Webb				14,839	10			0.23%
Largest Secured Property Valuation	547,093			230,408				
Other Secured Taxpayers	10,537,780			6,361,810				
Total Secured Property Valuation - Net of Exemptions	\$ 11,084,873		100.00%	\$ 6,592,218				100.00%

Source: Butte County Auditor/Controller's Office.  
HdL's " 2022/23 Top Ten Property Taxpayers"  
2014 Comprehensive Annual Financial Report Statistics Table 8

**City of Chico, California**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy		Total Tax Collections	Percent of Total Collections to Tax Levy
			Collected (1)	Delinquent Tax Collections		
2014	\$ 12,311	\$ 12,311	100	-	12,311	100
2015	\$ 13,649	\$ 13,649	100	-	13,649	100
2016	\$ 14,564	\$ 14,564	100	-	14,564	100
2017	\$ 15,169	\$ 15,169	100	-	15,169	100
2018	\$ 15,410	\$ 15,410	100	-	15,410	100
2019	\$ 16,750	\$ 16,750	100	-	16,750	100
2020	\$ 18,616	\$ 18,616	100	-	18,616	100
2021	\$ 19,896	\$ 19,896	100	-	19,896	100
2022	\$ 21,015	\$ 21,015	100	-	21,015	100
2023	\$ 16,490	\$ 16,490	100	-	16,490	100

Source: Butte County Auditor/Controller's Office  
City of Chico, Administrative Services Department

Note: Amounts shown are net of property tax administration fee. The amounts presented include City property taxes and former Chico Redevelopment Agency tax increment. This schedule also includes amounts collected by the City and former Chico Redevelopment Agency that were passed through to other taxing agencies.

(1) The City participates in the County "Teeter Plan" method of property tax distribution. Under the Teeter Plan, the County remits property taxes and assessments to the City based on levy, not on collections.

**City of Chico, California**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
 (amounts expressed in thousands, except percentage of personal income)

<u>Fiscal Year</u>	<u>Governmental Activities</u>				<u>Business-Type Activities</u>				<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
	<u>Revenue Bonds</u>	<u>Loans</u>	<u>Notes Payable</u>	<u>Leases</u>	<u>SBITAs</u>	<u>Revenue Bonds</u>	<u>Loans</u>	<u>Percentage of Personal Income</u>			
2014	-	-	-	-	-	-	-	51,966	51,966	0.66	588
2015	-	-	-	-	-	-	-	48,093	48,093	0.58	537
2016	-	-	2,852	-	-	-	-	44,126	46,978	0.57	508
2017	-	-	2,568	-	-	-	-	40,063	42,631	0.47	457
2018	-	-	2,559	-	-	-	-	35,900	38,459	0.41	351
2019	-	-	3,038	-	-	-	-	31,635	34,673	0.35	314
2020	-	-	2,526	-	-	-	-	27,266	29,792	0.29	323
2021	-	-	1,998	-	-	-	17,850	-	19,848	0.19	215
2022	-	-	6,001	111	-	-	16,240	-	22,352	0.20	217
2023	-	-	5,141	58	1,068	-	14,545	-	20,813	0.18	194

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Chico, Finance Department  
 U.S. Census Bureau  
 State of California, Department of Finance, Demographic Research Unit

**City of Chico, California**  
**Direct and Overlapping Government Activities Debt**  
**June 30, 2023**  
(amounts expressed in thousands)

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to City *	City Share of Debt
Overlapping Debt Repaid with Property Tax:			
Chico Unified School District	\$ 192,380	76.16%	\$ 146,524
Butte-Glenn Community College District	\$ 171,559	45.85%	78,652
Subtotal, overlapping debt			<u>225,175</u>
City of Chico direct debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 225,175</u>

\* The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the city's taxable assessed value and dividing it by the Chico Unified School District's and Butte-Glenn Community College District's taxable assessed value.

Chico Unified School District.  
Butte Community College.

**City of Chico, California**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
 (amounts expressed in thousands)

	Fiscal Year									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total Assessed Valuation (less other exemptions)	\$ 7,034,895	\$ 7,343,376	\$ 7,769,186	\$ 8,124,547	\$ 8,598,694	\$ 9,113,324	\$ 9,891,594	\$ 10,552,979	\$ 11,032,612	\$ 11,732,598
Debt Limit - 15 Percent of Assessed Valuation (1)	\$ 1,055,234	\$ 1,101,506	\$ 1,165,378	\$ 1,218,682	\$ 1,289,804	\$ 1,366,999	\$ 1,483,739	\$ 1,582,947	\$ 1,654,892	\$ 1,759,890
Amount of Debt Applicable to Debt Limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 1,055,234	\$ 1,101,506	\$ 1,165,378	\$ 1,218,682	\$ 1,289,804	\$ 1,366,999	\$ 1,483,739	\$ 1,582,947	\$ 1,654,892	\$ 1,759,890
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Butte County Auditor/Controller's Office

(1) Section 43605 of the California Government Code provides that:  
 "A city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15 percent of the assessed value of all real and personal property of the city. Within the meaning of this section 'indebtedness' means bonded indebtedness of the city payable from the proceeds of taxes levied upon taxable property in the city."

**City of Chico, California  
Pledged-Revenue Coverage  
Last Ten Fiscal Years**

Fiscal Year	Sewer Fund Bonds (1)						Total Debt Service	% Coverage
	Gross Revenue	Operating Expenses	Net Revenue Available for			Total Debt Service		
			Operating Expenses	Debt Service	Debt Service			
2014	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	
2017	-	-	-	-	-	-	-	
2018	-	-	-	-	-	-	-	
2019	-	-	-	-	-	-	-	
2020	-	-	-	-	-	-	-	
2021	\$ 18,353,946	\$ 6,652,084	\$ 11,701,862	\$ 11,701,862	\$ 2,460,076	\$ 2,460,076	4.76	
2022	\$ 15,041,654	\$ 8,169,157	\$ 6,872,497	\$ 6,872,497	\$ 2,462,250	\$ 2,462,250	2.79	
2023	\$ 14,625,504	\$ 9,277,938	\$ 5,347,566	\$ 5,347,566	\$ 2,464,625	\$ 2,464,625	2.17	

Source: City of Chico, Finance Department.

Note: (1) 2020 Sewer Revenue Refunding Bonds:  
- Operating Expenses exclude Depreciation and one-time non-recurring items.



**City of Chico, California**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

Fiscal Year	City of Chico		Chico Metropolitan Statistical Area				
	City of Chico Population (1)	City of Chico Unemploy- ment Rate (3)	Butte County Population (1)	Butte County Personal Income (thousands of dollars) (2)	Butte County Per Capita Personal Income (2)	Butte County Unemploy- ment Rate (3)	
2014	88,389	7.5	222,316	7,907,991	35,571	8.1	
2015	89,634	5.7	224,323	8,250,752	36,781	6.9	
2016	92,464	5.6	224,601	8,298,110	36,946	6.7	
2017	93,383	5.3	226,404	9,009,925	39,796	6.3	
2018	92,348	4.1	227,621	9,465,874	41,586	4.7	
2019	112,111	3.6	226,466	9,925,500	43,828	5.0	
2020	110,326	9.2	210,291	10,255,376	48,768	9.0	
2021	111,490	7.7	202,669	10,490,209	51,760	7.7	
2022	102,892	4.0	201,608	11,393,205	56,512	4.0	
2023	107,394	4.4	205,592	11,396,345	55,432	5.2	

(1) Source: State of California, Department of Finance, Demographic Research Unit.  
(2) Source: U.S. Department of Commerce - Bureau of Economic Analysis.  
(3) Source: Employment Development Department - Labor Market Information.

**City of Chico, California  
Principal Employers  
Current Year and Nine Years Ago**

	2023 <sup>1</sup>			2014 <sup>2</sup>		
	<u>Employers</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Enloe Medical Center	4,000	1	5.15%	2,581	1	8.22%
Zayo Group	3,200	2	4.12%			
California State University, Chico	1,996	3	2.57%	1,800	2	5.73
Chico Unified School District	1,220	4	1.57%	1,300	3	4.14
Tides Center	891	5	1.15%			
Build.Com Inc.	500	6	0.64%	365	6	1.16
ARC of Butte County	500	7	0.64%			
Sierra Nevada Brewing Co. Inc.	483	8	0.62%	471	5	1.50
City of Chico	462	9	0.59%	335	7	1.07
Sysco Sacramento Inc	387	10	0.50%			
United Health Care				500	4	1.59
City of Chico				335	7	1.07
Costco Wholesale No 1011				279	9	0.89
Milestone Technologies				245	10	0.78
<b>Total</b>	<b>13,639</b>		<b>17.56%</b>	<b>8,521</b>		<b>27.14%</b>

<sup>1</sup> No current data available for this statistic, therefore 2023 statistics are carried forward from 2022 except for City of Chico, which represents the actual 2023 amount.

<sup>2</sup> No current data available for this statistic, therefore 2013 statistics are carried from the Fiscal Year 2014 except the City of Chico, which represents the actual 2014 amount. All numbers are estimates except the City of Chico amounts.

Source: City of Chico staff

**City of Chico, California**  
**Full-time and Part-time City of Chico Employees by Function**  
**Last Ten Fiscal Years**

Function	Full-time and Part-time Employees									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General government	29	29	31	30	30	31	31	37	39	42
Public safety										
Police	131 <sup>1</sup>	136 <sup>1</sup>	143 <sup>1</sup>	143 <sup>1</sup>	148 <sup>1</sup>	153 <sup>1</sup>	154 <sup>1</sup>	157 <sup>1</sup>	160 <sup>1</sup>	181
Fire	74	74	74	59	59	59	60	62	65	73
Public works	69	69	72	73	73	76	81	87	90	102
Parks and recreation	12	13	13	14	14	13	14	18	18	19
Community development	20	21	22	22	22	24	27	30	32	33
Sewer	0	0	0	0	0	0	0	0	0	0
Parking	0	0	0	0	0	0	0	0	0	0
Private development	0	0	0	0	0	0	0	0	0	0
Airport	0	0	0	2	0	0	2	2	2	2
Shelter Support									3	3
Total	<u>334</u>	<u>342</u>	<u>355</u>	<u>343</u>	<u>346</u>	<u>356</u>	<u>369</u>	<u>393</u>	<u>409</u>	<u>455</u>

Note: Numbers shown reflect budgeted Full-Time Equivalent positions. Budget to actuals variance at any time is immaterial. The number of employees may not agree with the Principal Employers table due to timing and methodology differences. Employees per function are rounded to the nearest whole number. Hourly Exempt employees are not included in the totals.

1 - Full Time (Contractual Services) for the Animal Shelter employees are not included.

Source: City of Chico, Annual Budgets.

City of Chicago  
Operating Indicators by Function  
Last Ten Fiscal Years

Function	Fiscal Year										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Police											
Calls for service*	132,030	126,577	131,077	135,013	126,669	128,699	129,340	112,423	120,020	116,785	
Arrests*	4,965	5,150	4,696	6,243	7,120	9,386	9,280	5,671	6,086	5,019	
Fire											
Service calls answered*	883	851	969	929	1,026	1,037	1,134	1,312	1,601	1,599	
Medical emergencies*	8,919	9,390	9,696	9,537	8,751	8,428	5,365	4,868	6,590	7,532	
Public works											
Street resurfacing (tons of asphalt)	491	1,092	1,196	1,401	550	323	575	627	458	1,050	
Community development											
Annexation activity (net acreage)*	16,252	16,278	16,280	16,288	16,376	16,385	16,798	17,003	17,003	17,049	
Code violation notices issued	361	434	441	175	214	120	462 <sup>2</sup>	123	793	826	
Sewer											
Maximum daily treatment capacity (million gallons)	12	12	12	12	12	12	12	12	12	12	
Parking											
Parking meter repairs	1090	1366	573 <sup>3</sup>	624	819	620	846	830	765	2158	
Private development											
Residential building permits*	226	242	317	306	401	348	311 <sup>4</sup>	335	290	301	
Commercial building permits*	64	87	81	88	118	125	33 <sup>4</sup>	31	31	31	
Airport											
Passengers per year (loading/unloading)	1	39,246 <sup>1</sup>	0	0	0	0	0	0	0	0	

Note: Indicators are not available for general government, parks and recreation,

Source: City of Chicago departments

- 1 - Represents passengers through December 2, 2014. Commercial air service terminated in its entirety as of this date.
- 2 - Represents actual letter notices generated and sent. This
- 3 - Number of meter repairs is significantly lower due to transition to smart meters. It is anticipated to return to normal levels in future
- 4 - New Permit system - data tracked by calendar year.

\* These statistics only available on a calendar year basis.

**City of Chico**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

Function	Fiscal Year									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Police										
Police stations	1	1	1	1	1	1	1	1	1	1
Patrol cars	24	24	25	25	25	28	33	33	36	32
Fire										
Fire stations	6	6	6	4	4	4	4	4	4	4
Fire hydrants*	3,357	3,834	3896	4030	4042	4,148	4,136	4,200	4,283	4,282
Public works										
Street (miles)**	289.2	296.3	293.8	300	300.8	303.7	312.2	318.4	318.7	320.2
Traffic signals	100	101	102	102	103	103	103	104	104	105
Parks and recreation										
Park acreage***	3679.0	3679.0	3836.0	3836.0	3836.0	3744.0	3744.0	3744.0	3741.0	3741.0
Sanitary sewer (miles)	214.6	216.2	217.3	219.32	220.33	221.97	226.64	227.30	227.67	229.17
Storm sewer (miles)	223.4	225.6	226.67	228.4	229.33	230.94	235.55	236.27	236.67	237.65
Parking lots	5	5	5	5	5	5	5	5	5	5
Parking structures	1	1	1	1	1	1	1	2	3	3
Airport										
Runway lengths 13L/31R (feet)	6724	6724	6724	6724	6724	6724	6724	6724	6724	6724
Runway lengths 13R/31L (feet)	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000

Note: Indicators are not available for general government, community development, community agencies, redevelopment,

Source: Various City of Chico departments

\*Data available for calendar year only.

\*\* Based on inventory performed for City's Pavement Management Plan (no longer includes Upper Park Rd graded section) (2016).

\*\*\*Does not include greenways, open space or preserves.

**CITY OF CHICO**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2023**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Council  
City of Chico  
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Chico (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2023.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Honorable Mayor and City Council  
City of Chico

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Roseville, California  
December 15, 2023



CliftonLarsonAllen LLP  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Council  
City of Chico  
Chico, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Chico's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Chico's federal programs.

Honorable Mayor and City Council  
City of Chico

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Chico's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Mayor and City Council  
City of Chico

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated December 15, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Roseville, California  
December 15, 2023

**CITY OF CHICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Housing and Urban Development</b>				
Community Development Block Grants (CDBG)	14.218	B-20-MC-06-0031	\$ 1,253,289	\$ 208,184
Community Development Block Grants (CDBG)	14.218	B-20-MW-06-0031	280,936	245,376
Subtotal CDBG Cluster:			<u>1,534,225</u>	<u>453,560</u>
Community Development Block Grants Disaster Recovery (CDBG-DR)	14.228	21-DRMHP-21006	57,636	-
HOME Investment Partnerships Program	14.239	M20-MC-06-0232	189,459	121,855
HOME Investment Partnerships Program	14.239	HOME Loans	7,737,716	-
Subtotal Federal Assistance Listing Number 14.239:			<u>7,927,175</u>	<u>121,855</u>
Total U.S. Department of Housing and Urban Development:			9,519,036	575,415
<b>U.S. Economic Development Administration</b>				
Economic Adjustment Assistance Program	11.307	07-79-07584	7,016,148	-
Subtotal Economic Development Cluster			<u>7,016,148</u>	<u>-</u>
Total Economic Development Administration			7,016,148	-
<b>U.S. Department of Justice</b>				
Justice Assistance Grant (JAG 20) Program	16.738	2020-DJ-BX-0339	(5,463)	-
Justice Assistance Grant (JAG 21) Program	16.738	2021-GG-01211-JAGX	43,618	-
Total U.S. Department of Justice			<u>38,155</u>	<u>-</u>
<b>U.S. Department of Transportation:</b>				
Federal Aviation Administration:				
Airport Improvement Program 40	20.106	3-06-0041-040	2,343	-
Airport Improvement Program 42	20.106	3-06-0041-042	135	-
Airport Improvement Program 43 (ACRGP)	20.106	3-06-0041-043	57,162	-
Airport Improvement Program 45	20.106	3-06-0041-045	96,740	-
Subtotal Federal Assistance Listing Number 20.106:			<u>156,380</u>	<u>-</u>
Highway Planning and Construction:				
Congestion Mitigation Air Quality (CMAQ)	20.205	03-BUT-0-CHC/5037 (027)	209,430	-
Congestion Mitigation Air Quality (CMAQ)	20.205	03-BUT-0-CHC/5037 (040)	63,968	-
Congestion Mitigation Air Quality (CMAQ)	20.205	03-BUT-0-CHC/5037 (037)	509,291	-
Walnut Ave (SR32) Road Diet	20.205	03-BUT-0-CHC/HSIPL-5037 (029)	23,004	-
SHR 99/Eaton Rd Interchange	20.205	03-BUT-1-CHC/HSIPL-5037 (035)	503,855	-
W Sac Avenue Upper RR Xing Imp	20.205	03-BUT-0-CHC/STPLR-130L(292)	34,544	-
Passed through California Department of Transportation:				
Salem Street @ LCC	20.205	BRLO-5037 (022)	120,811	-
Guyann Rd @ Lindo Channel	20.205	BRLO-5037 (023)	49,347	-
Pomona Rd @ LCC	20.205	BRLO-5037 (024)	240,163	-
Subtotal Federal Assistance Listing Number 20.205:			<u>1,754,413</u>	<u>-</u>
Total U.S. Department of Transportation			1,910,793	-
<b>U.S. Department of Treasury</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027		5,475,569	-
Total U.S. Department of Treasury			<u>5,475,569</u>	<u>-</u>
<b>U.S. Department of Homeland Security</b>				
Assistance to Firefighters Grant	97.044	EMW-2020-FG-12267	5,623	-
Total U.S. Department of Homeland Security			<u>5,623</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 23,965,324</u>	<u>\$ 575,415</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF CHICO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and presents the activity of all federal awards programs of the City of Chico for the year ended June 30, 2023.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 ASSISTANCE LISTING NUMBER (ALN)**

The Assistance Listing numbers included in this report were determined based on the program name, review of grant or contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**NOTE 4 INDIRECT COST RATE**

The City did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**NOTE 5 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

**CITY OF CHICO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2023**

**NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2022 as follows:

Federal Assistance Listing No.	Federal Program	Outstanding Loans June 30, 2023	Loans July 1, 2022	New Loans	Federal Awards Expended June 30, 2023
14.239	Home Investment Partnership Program	<u>\$ 7,642,615</u>	<u>\$ 7,560,733</u>	<u>\$ 176,983</u>	<u>\$ 7,737,716</u>

**CITY OF CHICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

***Identification of Major Federal Programs*****Assistance Listing Number(s)**

20.205  
21.027

**Name of Federal Program or Cluster**

Highway Planning and Construction  
COVID-19 Coronavirus State and Local Fiscal  
Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no



CITY OF CHICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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**CHICO PASSENGER FACILITY CHARGES**

**PASSENGER FACILITY  
CHARGES REPORT**

**YEAR ENDED JUNE 30, 2023**



**CHICO PASSENGER FACILITY CHARGES**

**PASSENGER FACILITY  
CHARGES REPORT**

**YEAR ENDED JUNE 30, 2023**

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON  
THE SCHEDULE OF PASSENGER FACILITY CHARGES**

Honorable Mayor and City Council  
Chico, California

***Report on Compliance for the Passenger Facility Charge Program***

***Opinion on Compliance***

We have audited the City of Chico's (the City) compliance with the types of compliance requirements identified as subject to audit in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (the Guide), for its passenger facility charge program for the year ended June 30, 2023.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Passenger Facility Charge Program for the year ended June 30, 2023.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of the Federal Aviation Administration. Our responsibilities under those standards and the Federal Aviation Administration are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's government programs.

Honorable Mayor and City Council  
Chico, California

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Federal Aviation Administration will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Federal Aviation Administration, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Federal Aviation Administration, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Mayor and City Council  
Chico, California

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Federal Aviation Administration. Accordingly, this report is not suitable for any other purpose.

### ***Report on Schedule of Passenger Facility Charges***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of and for the year end June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated December 22, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of passenger facility charges is presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of passenger facility charges is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Roseville, California  
December 22, 2023

**CHICO PASSENGER FACILITY CHARGES  
SCHEDULE OF PASSENGER FACILITY CHARGES  
YEAR ENDED JUNE 30, 2023**

<u>Program Description</u>	<u>Beginning PFC Asset Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending PFC Asset Balance</u>
FEDERAL AVIATION ADMINISTRATION				
Passenger Facility Charges (PFC): Application No. 10-05-C-00-CIC	\$ 348,477	\$ 4,640	\$ -	\$ 353,117
Total	<u>\$ 348,477</u>	<u>\$ 4,640</u>	<u>\$ -</u>	<u>\$ 353,117</u>

See accompanying Notes to Schedule of Passenger Facility Charges.



**CHICO PASSENGER FACILITY CHARGES**  
**NOTES TO SCHEDULE OF PASSENGER FACILITY CHARGES**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 1 PROGRAM DESCRIPTION**

The Schedule of Passenger Facility Charges presents only the activity of the Passenger Facility Charges (PFC) Program of the City of Chico.

PFC are fees imposed by the City on enplaned passengers for the purpose of generating revenue for City projects that increase capacity, increase safety and/or mitigate noise impact.

**NOTE 2 BASIS OF ACCOUNTING**

The Schedule of Passenger Facility Charges is prepared using the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenditures are recognized when the related liability is incurred.

**NOTE 3 RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS**

The amounts reported in the accompanying PFC Schedule agrees to or can be reconciled with amounts reported within the City of Chico (City) financial statements. Passenger Facility Charges are reported principally in the City's financial statements as nonoperating revenues in the Airport Enterprise Fund.

**CHICO PASSENGER FACILITY CHARGES  
SCHEDULE OF FINDINGS  
YEAR ENDED JUNE 30, 2023**

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**Section I – Summary of Auditors’ Results**

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**A. Current Year Findings and Questioned Costs – Passenger Facility Charges Program**

No findings or questioned costs were noted on the City’s compliance with requirements of the passenger facility charge program for the year ended June 30, 2023.

**B. Prior Year Findings and Questioned Costs – Passenger Facility Charges Program**

**Finding 2022-001:** The City did not submit and was not able to produce SOAR reports for the 2022 audit period.

**Status:** Implemented. The City submitted its SOAR reports during the fiscal year 2022-23.



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**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
(A Component Unit of the City of Chico, California)

Independent Auditors' Report and  
Financial Statements

June 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**  
**June 30, 2023**

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Chico Urban Joint Powers Financing Authority  
Chico, California

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of the Chico Urban Area Joint Powers Financing Authority (the "Authority"), a component unit of the City of Chico, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Authority as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Board of Directors  
Chico Urban Area Joint Powers Financing Authority

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Board of Directors  
Chico Urban Area Joint Powers Financing Authority

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The Supplemental Budgetary Comparison Schedule for the Capital Projects Fund is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Supplemental Budgetary Comparison Schedule for the Capital Projects Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
December 15, 2023



**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**

**Statement of Net Position and  
Governmental Funds Balance Sheet  
June 30, 2023**

	Capital Projects Fund	Adjustments (Note II D)	Statement of Net Position
<b>Assets</b>			
Current assets:			
Restricted cash and investments	\$ 3,444,685	\$ -	\$ 3,444,685
Total assets	<u>\$ 3,444,685</u>	<u>\$ 0</u>	<u>\$ 3,444,685</u>
<b>Liabilities</b>			
Current liabilities:			
Loans payable - due within one year	\$ -	\$ 1,195,793	\$ 1,195,793
Total current liabilities	<u>-</u>	<u>1,195,793</u>	<u>1,195,793</u>
Noncurrent liabilities:			
Loans payable - due in more than one year	-	20,328,484	20,328,484
Total non-current liabilities	<u>-</u>	<u>20,328,484</u>	<u>20,328,484</u>
Total liabilities	<u>-</u>	<u>21,524,277</u>	<u>21,524,277</u>
<b>Fund Balance/Net Position</b>			
Fund balances:			
Restricted for sewer projects and debt service	3,444,685	(3,444,685)	
Total Liabilities and Fund Balance	<u>\$ 3,444,685</u>		
<b>Net Position:</b>			
Unrestricted		<u>(18,079,592)</u>	<u>(18,079,592)</u>
Total net position (deficit)		<u>\$ (18,079,592)</u>	<u>\$ (18,079,592)</u>

See accompanying notes to the financial statements

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**

**Statement of Activities and  
Governmental Fund Revenues, Expenditures and  
Changes in Fund Balance  
For the Year Ended June 30, 2023**

	Capital Projects Fund	Adjustments (Note II D)	Statement of Activities
<b>Expenditures:</b>			
Administrative expenses	\$ 35,116	\$ -	\$ 35,116
Principal retirement	1,195,793	(1,195,793)	-
Interest accretion	-	-	-
Total expenditures/expenses	<u>1,230,909</u>	<u>(1,195,793)</u>	<u>35,116</u>
<b>Program revenues:</b>			
Intergovernmental revenue	1,900,000	(1,900,000)	-
Capital grants and contributions	-	1,900,000	1,900,000
Total program revenues	<u>1,900,000</u>	<u>-</u>	<u>1,900,000</u>
Net program (expense) revenue	669,091	1,195,793	1,864,884
<b>General revenues:</b>			
Investment earnings	<u>10,784</u>	-	<u>10,784</u>
Total general revenues	<u>10,784</u>	-	<u>10,784</u>
Excess (deficiency) of revenues over expenditures	<u>679,875</u>	<u>1,195,793</u>	<u>1,875,668</u>
Change in fund balance/net position	679,875	1,195,793	1,875,668
<b>Fund balance/net position (deficit):</b>			
Beginning of the year	<u>2,764,810</u>	<u>(22,720,070)</u>	<u>(19,955,260)</u>
End of the year	<u>\$ 3,444,685</u>	<u>\$ (21,524,277)</u>	<u>\$ (18,079,592)</u>

See accompanying notes to the financial statements

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. THE FINANCIAL REPORTING ENTITY**

In August 2005, the governing boards of the Chico Redevelopment Agency, which due to State Assembly Bill 1X 26 is now known as the City of Chico, Successor Agency to the Chico Redevelopment Agency (Agency) and the County of Butte established a joint powers agency known as the Chico Urban Area Joint Powers Financing Authority (JPFA) to facilitate the financing, construction and installation of sewer facilities and improvements in the greater Chico urban area. The JPFA was formed pursuant to the provisions of the joint powers laws of the State of California, as set forth in Article 1, Chapter 5, Division 7, Title 1 of the California Government Code (commencing with Government Code Section 6500). The JPFA is authorized to obtain state or federal loans for the purpose of financing the construction and installation of sewer facilities and improvements. The activity of the JPFA is included in the City of Chico's financial statements as a discretely presented component unit due to the close relationship and financial integration with the City,

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the JPFA. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Investment earnings and other items which are excluded from program revenues are reported instead as general revenues.

Separate financial statements are provided for the JPFA's major governmental fund and are reported as a separate column in the fund financial statements.

**C. BASIS OF PRESENTATION, BASIS OF ACCOUNTING, AND MEASUREMENT FOCUS**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the JPFA considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Investment earnings are considered to be susceptible to accrual and have been recognized as revenue of the current period. Other revenues are considered to be measurable and available only when cash is received by the JPFA.

The activities of the JPFA are accounted for in a capital projects fund.

When both restricted and unrestricted resources are available for use, it is the JPFA's policy to use restricted resources first, then unrestricted resources as they are needed.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY**

Capital Assets/Construction Expenses

Although the JPFA's sole purpose is to construct infrastructure to facilitate the installation of sewer connections for residents located in the benefited area, the infrastructure is ultimately conveyed to the City of Chico, and as a result, the construction costs of the sewer infrastructure are shown as construction expenses (not capital assets) in these financial statements. As the construction occurs, the infrastructure is conveyed to the City of Chico's Sewer Enterprise Fund as capital assets.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities and, in the fund financial statements; the face amount of debt issued is reported as other financing sources.

Fund Equity

Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by constitution or external resource providers.

Net Position

Net position is classified as unrestricted net position which is not restricted for any project or any other purpose. Negative net position occurs when liabilities of the JPFA exceed the assets. In the case of the JPFA, it is assuming the debt of the project, but does not own the assets which creates a negative net position.

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**II. DETAILED NOTES**

**A. CASH AND INVESTMENTS**

Cash and investments held for the JPFA are included in and inseparable from the City's pooled cash and investments. See Note 2 of the City of Chico ACFR for more information on the investment policies of the City as well as the related credit, custodial credit, concentration credit, and interest rate risk applicable to the City's pooled Funds.

June 30, 2023 equity in pooled cash and investments is \$3,444,685.

**B. PROGRAM REVENUES/ANNUAL CONTRIBUTION**

After formation of the JPFA in August 2007, it obtained a loan (the Loan) from the California State Water Resources Control Board (SWRCB) to finance the construction and installation of sewer facilities and improvements in the Greater Chico Urban Area Redevelopment Project Area. The Agreement with the State obligated the Chico Redevelopment Agency to contribute to repay the loan, in the amount of \$1,900,000 per year for each year commencing with the effective date of the Agreement and ending with the fiscal year in which the last payment is due on the Loan. Neither the City nor the County have any obligation to make the loan payments under the Loan Agreement. The Loan Agreement provides that the sole source of contributions to the JPFA is the pledge by the Redevelopment Agency which, post-dissolution is the obligation of the Successor Agency. On December 17, 2013, the State Department of Finance confirmed that the annual \$1,900,000 payments were considered an enforceable obligation. As of June 30, 2023, \$22,800,000 has been received by the JPFA from the Redevelopment Agency and Successor Agency to the Redevelopment Agency.

**C. RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION**

Total governmental fund balance	\$3,444,685
Amounts reported for governmental activities in the statement of net position are different because:	
Loans payable are not due and payable in the current period and, therefore are not reported in the funds.	<u>(21,524,277)</u>
Net position of governmental activities	<u><u>\$(18,079,592)</u></u>

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**II. DETAILED NOTES (Continued)**

**D. RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

Net change in fund balances - total governmental fund	<u>\$679,875</u>
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt (e.g. loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, affects net position. This amount is the net effect of differences in the treatment of long-term debt related items.	1,195,793
Accreted interest on the long-term debt does not provide financial resources to governmental funds, however, it will be due and payable in the Statement of Net Position.	<u>-</u>
Change in net position of governmental activities	<u><u>\$1,875,668</u></u>

**E. LONG-TERM DEBT**

Loans Payable

A loan in the amount of \$38,000,000, has been approved by the SWRCB for the JPFA's Nitrate Compliance Program. During the life of the project, the Loan Program allows the JPFA to make loan draws at 83.33% of the project cost, while requiring the JPFA to recognize 16.67% as a local match to be included as an additional loan amount payable to the State. The JPFA records the additional loan amount as accreted interest in the Statement of Activities due to the cost of obtaining the 0% loan from the SWRCB. As of June 30, 2023, construction draws on the loan were \$23,915,863, while the local match totals \$3,986,057. Annual payments are due in June each year in the amount of \$1,195,793. The JPFA will use the \$1,900,000 received annually from the Agency to pay the debt when it becomes due.

Changes to the JPFA's long-term debt for the year ended June 30, 2023 were as follows:

	<u>July 1, 2022</u>	<u>Reductions</u>	<u>June 30, 2023</u>	<u>Due Within One Year</u>
Loans Payable:				
State Revolving Fund Loan	<u>\$22,720,070</u>	<u>\$(1,195,793)</u>	<u>\$21,524,277</u>	<u>\$1,195,793</u>

Total accumulated accreted interest as of June 30, 2023 was \$3,986,057.

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**

**Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Capital Projects Fund  
For the Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Expenditures:</b>				
Administrative	\$ 35,116	\$ 35,116	\$ 35,116	\$ -
Principal retirement	-	1,195,793	1,195,793	-
Total expenditures	<u>35,116</u>	<u>1,230,909</u>	<u>1,230,909</u>	<u>-</u>
<b>Program revenues:</b>				
Intergovernmental revenue	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>-</u>
Net program (expenditure) revenue	1,864,884	669,091	669,091	-
<b>General revenues:</b>				
Investment earnings	<u>20,000</u>	<u>-</u>	<u>10,784</u>	<u>10,784</u>
Change in fund balance/net position	<u>1,884,884</u>	<u>669,091</u>	<u>679,875</u>	<u>10,784</u>
<b>Fund balance:</b>				
Beginning of the year	<u>3,027,823</u>	<u>2,764,810</u>	<u>2,764,810</u>	<u>-</u>
End of the year	<u>\$ 4,912,707</u>	<u>\$ 3,433,901</u>	<u>\$ 3,444,685</u>	<u>\$ 10,784</u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
 Chico Urban Area Joint Powers Financing Authority  
 Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund information of Chico Urban Area Joint Powers Financing Authority (the "Authority"), a component unit of the City of Chico, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 15, 2023.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly,



Board of Directors  
Chico Urban Area Joint Powers Financing Authority

we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
December 15, 2023



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Council Members  
City of Chico, California

We have performed the procedures enumerated below on the Appropriations Limit calculation of the City of Chico as of and for the year ended June 30, 2023. The City of Chico management is responsible for the Appropriations Limit calculation.

The City of Chico has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of presenting the Appropriation Limit calculation in accordance with the requirements of Section 1.5 of Article XIII-B of the California Constitution and Proposition 111. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtain the completed Appropriations Limit calculation and compared the limit and annual adjustment factors in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. Compute current year adjustments based on selected population and inflation options, using information provided by the State Department of Finance.

Finding: No exceptions were noted as a result of our procedures.

3. Compare the prior year appropriations limit presented in the Appropriations Limit Calculation to the prior year appropriations limit adopted by the City Council.

Finding: No exceptions were noted as a result of our procedures.

4. Add the results of step two (2) to the prior year Appropriations Limit and compare the resulting amount to the current year approved limit.

Finding: No exceptions were noted as a result of our procedures.

Honorable Mayor and Council Members  
City of Chico, California

We were engaged by the City of Chico to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit calculation of the City of Chico. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Chico and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City of Chico and management of the City of Chico and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
August 24, 2023



## Finance Committee Agenda Report

Meeting Date: 1/24/24

TO: Finance Committee  
FROM: Barbara Martin, Administrative Services Director  
RE: Monthly Financial Report for December 2023

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### REPORT IN BRIEF:

The Administrative Services Director presents to the Finance Committee the Monthly Financial Reports as of December 31, 2023 which include budget monitoring reports and revenue reports that provide a comprehensive look at the City's finances. The purpose of these reports is to enhance transparency, to increase staff's engagement in controlling their budgets, and to provide the Finance Committee timely financial information.

Recommendation: No recommendation is required.

**FISCAL IMPACT:** N/A

### BACKGROUND:

Article IX, Section 908 was added to the City's Charter in 1960, stating, "The finance officer shall submit to the Council through the City Manager monthly statements of receipts, disbursements and balances in such form as to show the exact financial condition of the city. At the end of each fiscal year the finance director shall submit a complete and detailed financial statement."

### DISCUSSION:

**Attachment A** is the Financial Summary by Fund Report. This Report shows a summary of all activity in each City Fund.

**Attachment B** includes Department Operating Summary Reports (totals for each Department by category, Fund/Dept and Fund), Department Expense Reports (summary of totals at the category level by each Departmental budget unit) and Department Expense Reports (totals for each object or account level by each Departmental budget unit).

**Attachment C** includes Interoffice Budget Modifications Report (budget modifications approved and processed not requiring City Council approval per budget policies)

**Attachment D** includes Department Expense Category Summary Reports (allocations for each Department at the object or account level). Any budgetary savings in the Allocations category are unable to be rebudgeted except by approval of Council.

**Attachment E** includes Fund Revenue Reports (revenue reported for each City Fund).

**Attachment F** is a monthly Cash Flow Projections Report which summarizes recent cash activity and estimates future cash flows.

**Attachment G** is the Investment Portfolio Report for the City of Chico through December 31, 2023.

# CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS

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December 31, 2023



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**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
<u>General Fund</u>									
001 General	26,471,924	18,940,807	29,239,541	(4,075,382)	12,097,808	70,131,931	63,743,635	(21,624,787)	11,235,433
002 Park	3,527	26,643	1,184,830	766,780	(387,880)	60,700	3,808,090	4,440,663	696,800
003 Emergency Reserve	11,080,488	0	0	9,656	11,090,144	0	0	624,503	11,704,991
005 Measure H	5,868,847	8,221,367	493,686	(1,552,172)	12,044,356	24,000,000	2,947,517	(17,713,556)	9,207,774
006 Compensated Absence Reserve	1,463,490	0	0	0	1,463,490	0	0	0	1,463,490
008 American Recue Plan Act of 2021	0	322,679	1,177,003	(535,757)	(1,390,081)	10,288,135	9,330,898	(678,637)	278,600
009 Debt Service Fund	394	(394)	782,172	782,172	0	0	1,006,321	1,006,321	394
050 Donations	130,821	156,737	75,341	0	212,217	85,000	161,011	0	54,810
051 Arts and Culture	0	0	43,905	43,905	0	0	43,905	43,905	0
052 Specialized Community Services	0	0	1,659,619	1,064,508	(595,111)	0	5,270,246	5,352,646	82,400
315 General Plan Reserve	1,132,766	0	0	84,711	1,217,477	0	9,672	214,173	1,337,267
316 CASp Certification and Training Fund	130,694	6,273	0	0	136,967	23,000	0	0	153,694
<b>TOTAL General Fund</b>	<b>46,282,951</b>	<b>27,674,112</b>	<b>34,656,097</b>	<b>(3,411,579)</b>	<b>35,889,387</b>	<b>104,588,766</b>	<b>86,321,295</b>	<b>(28,334,769)</b>	<b>36,215,653</b>
<u>Enterprise Funds</u>									
320 Sewer-Trunk Line Capacity	5,738,744	(177,139)	39,481	(80,384)	5,441,740	948,000	5,064,002	(101,833)	1,520,909
321 Sewer-WPCP Capacity	40,171	295,520	0	(1,351,383)	(1,015,692)	1,283,700	107,701	(1,064,544)	151,626
322 Sewer-Main Installation	906,647	48,552	0	0	955,199	136,900	729,096	0	314,451
323 Sewer-Lift Stations	479,838	(31,566)	0	0	448,272	56,800	95,245	0	441,393
850 Sewer	135,334,861	4,675,399	4,200,590	(3,497,710)	132,311,960	18,033,000	21,839,637	(1,985,147)	129,543,077
851 WPCP Capital Reserve	11,503,143	0	0	2,746,333	14,249,476	0	0	433,551	11,936,694
852 Sewer Debt Service	(16,889,817)	0	(1,280)	2,150,164	(14,738,373)	0	2,465,820	2,465,820	(16,889,817)
853 Parking Revenue	3,440,099	351,104	457,646	(800)	3,332,757	860,000	1,351,427	(502,400)	2,446,272
854 Parking Revenue Reserve	299,046	0	0	0	299,046	0	0	0	299,046
856 Airport	10,514,565	362,038	417,672	(18,489)	10,440,442	1,726,958	1,258,537	(55,468)	10,927,518
857 Airport Improvement Grants	10,750,563	9,830	32,850	0	10,727,543	12,871,073	14,471,163	0	9,150,473
862 Private Development	(199)	923,507	0	0	923,308	0	0	0	(199)
863 Subdivisions	(90,119)	0	235,819	0	(325,938)	1,357,266	1,201,920	0	65,227
871 Private Development - Building	2,977,383	703,088	1,163,224	35,792	2,553,039	2,080,100	2,661,904	142,269	2,537,848
872 Private Development - Planning	898,220	258,442	407,902	11,787	760,547	925,000	1,152,358	45,836	716,698
873 Private Development - Engineering	808,965	466,199	381,429	25,367	919,102	652,000	970,161	87,264	578,068
874 Private Development - Fire	769,058	371,035	112,872	22,062	1,049,283	346,000	359,949	30,012	785,121
875 Cannabis Permit Program	12,009	0	(19,875)	0	31,884	18,792	30,800	0	1
876 City Recreation	0	0	183,001	100,814	(82,187)	0	234,814	234,814	0
<b>TOTAL Enterprise Funds</b>	<b>167,493,177</b>	<b>8,256,009</b>	<b>7,611,331</b>	<b>143,553</b>	<b>168,281,408</b>	<b>41,295,589</b>	<b>53,994,534</b>	<b>(269,826)</b>	<b>154,524,406</b>
<u>Capital Improvement Funds</u>									

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
300 Capital Grants/Reimbursements	(6,635,389)	277,317	(42,905)	(37,661)	(6,352,828)	61,290,712	3,343,679	(52,823,278)	(1,511,634)
301 Building/Facility Improvement	126,047	0	0	0	126,047	0	99,396	0	26,651
303 Passenger Facility Charges	349,284	0	0	0	349,284	0	0	0	349,284
305 Bikeway Improvement	1,994,991	123,906	0	0	2,118,897	345,000	41,337	(1,398,139)	900,515
306 In Lieu Offsite Improvement	335,210	12,673	0	0	347,883	9,000	0	(140,866)	203,344
307 Streets and Roads	7,527,641	0	2,789,535	0	4,738,106	0	6,605,030	0	922,611
308 Street Facility Improvement	12,544,261	1,527,525	0	0	14,071,786	3,000,000	339,185	(15,765,074)	(559,998)
309 Storm Drainage Facility	1,099,087	87,774	196,241	0	990,620	300,000	521,860	(540,131)	337,096
312 Remediation Fund	269,227	0	194,140	0	75,087	0	269,226	311,000	311,001
330 Community Park	1,433,402	475,468	0	0	1,908,870	900,000	130,406	(9,000)	2,193,996
332 Bidwell Park Land Acquisition	(796,212)	13,052	0	0	(783,160)	35,000	6,145	(350)	(767,707)
333 Linear Parks/Grnws	1,182,771	72,529	334	0	1,254,966	150,000	80,078	(1,500)	1,251,193
335 Street Maintenance Equipment	1,578,163	45,503	0	0	1,623,666	100,000	1,174,639	(1,000)	502,524
336 Administrative Building	(384,485)	8,656	0	0	(375,829)	30,000	4,813	(300)	(359,598)
337 Fire Protection Building and Equipment	1,414,415	75,975	0	0	1,490,390	250,000	45,999	(2,500)	1,615,916
338 Police Protection Building and Equipment	4,201,662	92,206	3,025	0	4,290,843	300,000	1,200,512	(3,000)	3,298,150
340 Fund 340 - Neighborhood Parks	2,860,865	257,881	0	0	3,118,746	350,000	1,068,151	(3,500)	2,139,214
400 Capital Projects	683,365	0	2,687,304	0	(2,003,939)	0	4,979,611	0	(4,296,246)
410 Bond Proceeds from Former RDA	96,393	(735)	0	0	95,658	0	0	(32,472)	63,921
931 Technology Replacement	812,206	0	176,945	267,319	902,580	0	575,633	801,957	1,038,530
932 Fleet Replacement	4,782,248	47,580	3,117,965	406,201	2,118,064	0	6,271,172	2,341,474	852,550
933 Facility Maintenance	389,540	0	148,918	590,393	831,015	0	162,883	1,771,180	1,997,837
934 Prefunding Equipment Liability Reserve- Police Dept.	496,450	0	16,811	0	479,639	0	162,818	0	333,632
938 Prefunding Equipment Liability Reserve-Fire Dept.	1,392,744	0	16,839	0	1,375,905	0	1,165,641	329,846	556,949
943 Public Infrastructure Replacement	3,841,491	0	0	455,130	4,296,621	0	0	(3,105,562)	735,929
<b>TOTAL Capital Improvement Funds</b>	<b>41,595,377</b>	<b>3,117,310</b>	<b>9,305,152</b>	<b>1,681,382</b>	<b>37,088,917</b>	<b>67,059,712</b>	<b>28,248,214</b>	<b>(68,271,215)</b>	<b>12,135,660</b>
<b>Internal Service Funds</b>									
010 City Treasury	353	2,065,551	22,412	0	2,043,492	1,240,000	1,240,000	0	353
900 General Liability Insurance Reserve	1,233,086	1,915,181	1,736,460	0	1,411,807	2,768,885	2,621,300	0	1,380,671
901 Work Compensation Insurance Reserve	66,592	1,017,486	770,678	0	313,400	0	1,773,873	0	(1,707,281)
902 Unemployment Insurance Reserve	309,349	23,014	26,448	0	305,915	0	50,000	0	259,349
903 CalPERS Unfunded Liability Reserve	5,614,699	7,008,816	11,417,787	0	1,205,728	12,559,567	11,433,450	0	6,740,816
904 Pension Stabilization Trust	5,501,332	(12,279)	5,872	0	5,483,181	0	0	0	5,501,332
929 Central Garage	(1,740)	939,454	1,183,521	(7,752)	(253,559)	2,344,575	2,316,901	(23,256)	2,678
930 Municipal Buildings Maintenance	0	519,239	848,171	(11,492)	(340,424)	2,080,200	2,070,724	(34,476)	(25,000)
935 Information Systems	290,870	1,376,098	2,287,435	0	(620,467)	4,926,421	4,736,171	0	481,120



**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
<b>TOTAL Internal Service Funds</b>	13,014,541	14,852,560	18,298,784	(19,244)	9,549,073	25,919,648	26,242,419	(57,732)	12,634,038
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(782)	(38,155)	29,899	127	(68,709)	73,205	73,586	381	(782)
099 Supp Law Enforcement Service	0	347,478	148,258	3,088	202,308	140,000	296,993	9,265	(147,728)
100 Grants-Operating Activities	157,009	65,812	174,734	12,839	60,926	1,177,195	768,856	(461,484)	103,864
201 Community Development Blk Grant	1,685,230	373,767	556,533	15,718	1,518,182	1,841,579	886,589	47,154	2,687,374
203 Community Development Blk Grant - DR	13,349	9,814	54,388	0	(31,225)	32,335,835	32,349,184	0	0
204 HOME - State Grants	1,803,350	0	0	0	1,803,350	0	0	0	1,803,350
206 HOME - Federal Grants	7,618,086	12,434	301,456	0	7,329,064	1,580,670	645,855	0	8,552,901
210 PEG - Public, Educational & Government Access	428,768	261,289	75,419	0	614,638	180,000	203,895	0	404,873
211 Traffic Safety	40,871	19,001	0	0	59,872	20,000	0	(20,000)	40,871
212 Transportation	6,948,637	998,115	190,740	(100,000)	7,656,012	4,890,912	942,738	(10,400,822)	495,989
217 Asset Forfeiture	26,344	4,016	10,074	0	20,286	0	10,221	0	16,123
218 National Opioid Settlement	227,760	114,649	0	0	342,409	0	0	0	227,760
220 Assessment District Administration	61,364	0	0	0	61,364	615	0	0	61,979
307 Streets and Roads	7,527,641	2,185,296	6,033,371	1,689,833	5,369,399	6,588,746	85,978,278	107,765,595	35,903,704
316 CASp Certification and Training Fund	130,694	0	20,218	0	110,476	0	51,796	0	78,898
392 Affordable Housing	55,876,920	125,313	224,154	(15,718)	55,762,361	325,000	527,695	(47,154)	55,627,071
<b>TOTAL Special Revenue Funds</b>	82,545,241	4,478,829	7,819,244	1,605,887	80,810,713	49,153,757	122,735,686	96,892,935	105,856,247
<u>Redevelopment Funds</u>									
<b>TOTAL Redevelopment Funds</b>	0	0	0	0	0	0	0	0	0
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	4,913,723	0	0	(4,934,074)	(20,351)	8,220,091	0	(8,163,841)	4,969,973
390 Successor Agency to the Chico RDA	461,445	0	1,947,299	1,806,221	320,367	48,500	2,042,856	1,866,308	333,397
395 CalHome Grant - RDA	323,447	0	0	0	323,447	0	188,447	0	135,000
396 HRBD Remediation Monitoring	699,715	0	22,487	0	677,228	0	73,421	0	626,294
399 Chico Urban Area JPFA	2,248,890	1,900,000	3,839	0	4,145,051	0	6,100	0	2,242,790
661 2017 TARBS-A DEBT SERVICE	19,260	0	0	3,127,853	3,147,113	0	6,297,533	6,297,533	19,260
<b>TOTAL Successor Agency Funds</b>	8,666,480	1,900,000	1,973,625	0	8,592,855	8,268,591	8,608,357	0	8,326,714
<u>Assessment District Funds</u>									
443 Eastwood Assessment Capital	(12,310)	0	0	0	(12,310)	0	0	0	(12,310)
764 Mission Ranch Redemp	2,544	0	0	0	2,544	0	0	0	2,544
765 Mission Ranch Reserve	49,783	0	0	0	49,783	0	0	0	49,783
<b>TOTAL Assessment District Funds</b>	40,017	0	0	0	40,017	0	0	0	40,017
<u>Maintenance District Funds</u>									

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
101 CMD No. 1 - Springfield Estates	0	0	5,949	0	(5,949)	6,841	16,511	9,670	0
102 CMD No. 2 - Springfield Manor	140	0	6,414	0	(6,274)	11,376	11,376	0	140
103 CMD No. 3 - Skyway Park	(1)	0	2,676	0	(2,677)	6,363	8,462	2,201	101
104 CMD No. 4 - Target Shopping Center	1	0	5,160	0	(5,159)	3,912	5,715	1,803	1
105 CMD No. 5 - Chico Mall	10,162	0	1,730	0	8,432	5,008	4,956	0	10,214
106 CMD No. 6 - Charolais Estates	3,238	0	3,875	0	(637)	2,180	2,180	0	3,238
111 CMD No. 11 - Vista Canyon	1	0	4,547	0	(4,546)	5,925	15,496	9,571	1
113 CMD No. 13 - Olive Grove Estates	0	0	4,248	0	(4,248)	7,962	11,585	3,623	0
114 CMD No. 14 - Glenshire	21	0	498	0	(477)	1,692	1,672	0	41
116 CMD No. 16 - Forest Ave/Hartford	1,489	0	710	0	779	2,126	2,126	0	1,489
117 CMD No. 17 - SHR 99/E. 20th Street	9,576	0	0	0	9,576	0	0	0	9,576
118 CMD No. 18 - Lowes	1,667	0	4,633	0	(2,966)	4,401	4,401	0	1,667
121 CMD No. 21 - E. 20th Street/Forest Avenue	801	0	1,813	0	(1,012)	5,339	5,339	0	801
122 CMD No. 22 - Oak Meadows Condos	0	0	1,887	0	(1,887)	3,443	4,509	1,066	0
123 CMD No. 23 - Foothill Park No. 11	372	0	4,993	0	(4,621)	8,593	9,017	424	372
126 CMD No. 26 - Manzanita Estates	152	0	0	0	152	0	0	0	152
127 CMD No. 27 - Bidwell Vista	0	0	2,346	0	(2,346)	5,191	5,858	667	0
128 CMD No. 28 - Burney Drive	326	0	53	0	273	520	520	0	326
129 CMD No. 29 - Black Hills Estates	852	0	519	0	333	1,720	1,720	0	852
130 CMD No. 30 - Foothill Park Unit I	(1)	0	5,224	0	(5,225)	6,563	10,868	4,305	(1)
131 CMD No. 31 - Capshaw/Smith Subdivision	(1)	0	213	0	(214)	675	675	0	(1)
132 CMD No. 32 - Floral Garden Subdivision	2,449	0	664	0	1,785	2,293	2,293	0	2,449
133 CMD No. 33 - Eastside Subdivision	1	0	2,772	0	(2,771)	5,024	7,697	2,673	1
136 CMD No. 36 - Duncan Subdivision	488	0	4,192	0	(3,704)	2,858	2,192	0	1,154
137 CMD No. 37 - Springfield Drive	4,908	0	533	0	4,375	1,541	1,541	0	4,908
147 CMD No. 47 - US Rents	4,555	0	0	0	4,555	0	0	0	4,555
160 CMD No. 60 - Camden Park	1,431	0	478	0	953	0	0	0	1,431
161 CMD No. 61 - Ravenshoe	6,112	0	1,370	0	4,742	0	1,505	0	4,607
163 CMD No. 63 - Fleur De Parc	13,465	0	0	0	13,465	0	0	0	13,465
164 CMD No. 64 - Eaton Village	44,682	0	1,373	0	43,309	0	3,159	0	41,523
165 CMD No. 65 - Parkway Village	17,600	0	4,833	0	12,767	0	13,872	0	3,728
166 CMD No. 66 - Heritage Oak	2,357	0	3,203	0	(846)	0	8,683	0	(6,326)
167 CMD No. 67 - Cardiff Estates	9,142	0	665	0	8,477	0	2,496	0	6,646
168 CMD No. 68 - Woest Orchard	37,172	0	213	0	36,959	0	561	0	36,611
169 CMD No. 69 - Carriage Park	11,478	0	3,232	0	8,246	0	9,047	0	2,431
170 CMD No. 70 - EW Heights	2,859	0	1,566	0	1,293	0	4,443	0	(1,584)
171 CMD No. 71 - Hyde Park	670	0	2,404	0	(1,734)	0	7,626	0	(6,956)

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
173 CMD No. 73 - Walnut Park Subdivision	28,578	0	12,868	0	15,710	0	16,697	0	11,881
175 CMD No. 75 - Alamo Avenue	151	0	1,870	0	(1,719)	0	5,309	0	(5,158)
176 CMD No. 76 - Lindo Channel Estates	6,268	0	902	0	5,366	0	3,255	0	3,013
177 CMD No. 77 - Ashby Park	61,783	0	7,200	0	54,583	0	17,580	0	44,203
178 CMD No. 78 - Creekside Subdivision	55,074	0	2,558	0	52,516	0	382	0	54,692
179 CMD No. 79 - Mission Ranch Commercial	9,419	0	3,891	0	5,528	0	8,103	0	1,316
180 CMD No. 80 - Home Depot	272,284	0	3,835	0	268,449	0	11,107	0	261,177
181 CMD No. 81 - Aspen Glen	139,699	0	9,292	0	130,407	0	24,382	0	115,317
182 CMD No. 82 - Meadowood	58,014	0	6,927	0	51,087	0	8,677	0	49,337
183 CMD No. 83 - Eiffel Estates	41,375	0	690	0	40,685	0	2,413	0	38,962
184 CMD No. 84 - Raley's East Avenue	0	0	6,596	0	(6,596)	0	13,587	0	(13,587)
185 CMD No. 85 - Highland Park	33,446	0	1,157	0	32,289	0	4,777	0	28,669
186 CMD No. 86 - Marigold Park	26,558	0	1,848	0	24,710	0	4,443	0	22,115
189 CMD No. 89 - Heritage Oaks	23,607	0	2,709	0	20,898	0	7,823	0	15,784
190 CMD No. 90 - Amber Grove/Greenfield	1	0	2,047	0	(2,046)	0	5,864	0	(5,863)
191 CMD No. 91 - Stratford Estates	33,615	0	0	0	33,615	0	322	0	33,293
193 CMD No. 93 - United Health Care	5,857	0	751	0	5,106	0	2,442	0	3,415
194 CMD No. 94 - Shastan at Holly	13,148	0	102	0	13,046	0	460	0	12,688
195 CMD No. 95 - Carriage Park Phase II	(1,914)	0	11,265	0	(13,179)	0	30,169	0	(32,083)
196 CMD No. 96 - Paseo Haciendas Phase I	11,822	0	110	0	11,712	0	454	0	11,368
197 CMD No. 97 - Stratford Estates Phase II	36,217	0	3,363	0	32,854	0	9,465	0	26,752
198 CMD No. 98 - Foothill Park East	94,413	0	14,043	0	80,370	0	4,329	0	90,084
199 CMD No. 99 - Marigold Estates Phase II	36,300	0	2,226	0	34,074	0	5,207	0	31,093
500 CMD No. 500 - Foothill Park Unit 1	58,101	0	40,777	0	17,324	0	216,064	0	(157,963)
501 CMD No. 501 - Sunwood	2,057	0	0	0	2,057	0	0	0	2,057
502 CMD No. 502 - Peterson	30,953	0	1,386	0	29,567	0	3,481	0	27,472
503 CMD No. 503 - Nob Hill	149,569	0	11,579	0	137,990	0	70,680	0	78,889
504 CMD No. 504 - Scout Court	8,576	0	110	0	8,466	0	334	0	8,242
505 CMD No. 505 - Whitehall Park	25,524	0	111	0	25,413	0	322	0	25,202
506 CMD No. 506 - Shastan at Idyllwild	21,567	0	5,193	0	16,374	0	12,684	0	8,883
507 CMD No. 507 - Ivy Street Business Park	6,239	0	91	0	6,148	0	322	0	5,917
508 CMD No. 508 - Pleasant Valley Estates	5,051	0	2,382	0	2,669	0	5,368	0	(317)
509 CMD No. 509 - Hidden Park	2,660	0	552	0	2,108	0	1,911	0	749
510 CMD No. 510 - Marigold Village	14,022	0	1,749	0	12,273	0	2,227	0	11,795
511 CMD No. 511 - Floral Gardens	1,710	0	1,732	0	(22)	0	1,356	0	354
512 CMD No. 512 - Dominic Park	18,738	0	1,876	0	16,862	0	5,153	0	13,585
513 CMD No. 513 - Almond Tree RV Park	15,564	0	611	0	14,953	0	1,553	0	14,011

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
514 CMD No. 514 - Pheasant Run Plaza	3,985	0	4,714	0	(729)	0	4,300	0	(315)
515 CMD No. 515 - Longboard	18,940	0	633	0	18,307	0	1,989	0	16,951
516 CMD No. 516 - Bidwell Ridge	11,029	0	111	0	10,918	0	84	0	10,945
517 CMD No. 517 - Marion Court	14,103	0	220	0	13,883	0	328	0	13,775
518 CMD No. 518 - Stonehill	22,051	0	0	0	22,051	0	78	0	21,973
519 CMD No. 519 - Windchime	(1,275)	0	1,668	0	(2,943)	0	6,049	0	(7,324)
520 CMD No. 520 - Brenni Ranch	8,180	0	990	0	7,190	0	3,284	0	4,896
521 CMD No. 521 - PM 01-12	81,389	0	503	0	80,886	0	1,296	0	80,093
522 CMD No. 522 - Vial Estates	(3,495)	0	1,192	0	(4,687)	0	3,882	0	(7,377)
523 CMD No. 523 - Shastan at Chico Canyon	18,221	0	1,020	0	17,201	0	3,780	0	14,441
524 CMD No. 524 - Richmond Park	55,406	0	2,529	0	52,877	0	7,560	0	47,846
525 CMD No. 525 - Husa Ranch	101,911	0	12,267	0	89,644	0	76,052	0	25,859
526 CMD No. 526 - Thoman Court	15,526	0	1,301	0	14,225	0	4,724	0	10,802
527 CMD No. 527 - Shastan at Forest Avenue	6,391	0	815	0	5,576	0	3,165	0	3,226
528 CMD No. 528 - Lake Vista	228,961	0	4,607	0	224,354	0	12,343	0	216,618
529 CMD No. 529 - Esplanade Village	18,172	0	1,859	0	16,313	0	4,329	0	13,843
530 CMD No. 530 - Brentwood	478,747	0	31,445	0	447,302	0	61,281	0	417,466
531 CMD No. 531 - Mariposa Vista	47,038	0	4,206	0	42,832	0	9,716	0	37,322
532 CMD No. 532 - Raptor Ridge	13,379	0	221	0	13,158	0	866	0	12,513
533 CMD No. 533 - Channel Estates	10,822	0	1,322	0	9,500	0	3,965	0	6,857
534 CMD No. 534 - Marigold Gardens	21,182	0	1,103	0	20,079	0	3,135	0	18,047
535 CMD No. 535 - California Park/Dead Horse Slough	355	0	3,028	0	(2,673)	0	11,525	0	(11,170)
536 CMD No. 536 - Orchard Commons	7,647	0	1,605	0	6,042	0	4,311	0	3,336
537 CMD No. 537 - Herlax Place	16,720	0	510	0	16,210	0	836	0	15,884
538 CMD No. 538 - Hidden Oaks	4,772	0	684	0	4,088	0	2,251	0	2,521
539 CMD No. 539 - Sequoyah Estates	12,753	0	1,837	0	10,916	0	4,807	0	7,946
540 CMD No. 540 - Park Wood Estates	12,730	0	220	0	12,510	0	699	0	12,031
541 CMD No. 541 - Park Vista Subdivision	6,170	0	561	0	5,609	0	1,953	0	4,217
542 CMD No. 542 - Mission Vista Hills	42,583	0	1,979	0	40,604	0	5,315	0	37,268
543 CMD No. 543 - Westmont	10,634	0	636	0	9,998	0	2,299	0	8,335
544 CMD No. 544 - Longboard Phase 2	11,986	0	858	0	11,128	0	2,651	0	9,335
545 CMD No. 545 - Yosemite Commons	97,795	0	2,483	0	95,312	0	7,178	0	90,617
546 CMD No. 546 - Floral Garden Estates	30,965	0	642	0	30,323	0	2,180	0	28,785
547 CMD No. 547 - Paseo Haciendas 2	4,512	0	110	0	4,402	0	328	0	4,184
548 CMD No. 548 - Baltar Estates	44,136	0	3,758	0	40,378	0	10,659	0	33,477
549 CMD No. 549 - Holly Estates	17,202	0	1,154	0	16,048	0	3,553	0	13,649
550 CMD No. 550 - Crouch Farr	6,239	0	0	0	6,239	0	0	0	6,239

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
551 CMD No. 551 - Monarch Park	17,911	0	696	0	17,215	0	2,418	0	15,493
552 CMD No. 552 - Wandering Hills	7,587	0	320	0	7,267	0	1,254	0	6,333
553 CMD No. 553 - Mariposa Vista Unit 1	5,133	0	98	0	5,035	0	418	0	4,715
554 CMD No. 554 - Five Mile Court	15,982	0	220	0	15,762	0	508	0	15,474
555 CMD No. 555 - Hannah's Court	16,460	0	213	0	16,247	0	508	0	15,952
556 CMD No. 556 - Valhalla Place	19,545	0	110	0	19,435	0	448	0	19,097
557 CMD No. 557 - Floral Arrangement	13,098	0	503	0	12,595	0	1,356	0	11,742
558 CMD No. 558 - Hillview Terrace	91,537	0	1,166	0	90,371	0	3,374	0	88,163
559 CMD No. 559 - Westside Place	30,935	0	8,133	0	22,802	0	19,020	0	11,915
560 CMD No. 560 - Mariposa Vista Unit 2	28,537	0	9,067	0	19,470	0	9,973	0	18,564
561 CMD No. 561 - Jensen Park	22,868	0	213	0	22,655	0	687	0	22,181
562 CMD No. 562 - Belvedere Heights	80,154	0	5,775	0	74,379	0	14,063	0	66,091
563 CMD No. 563 - Sparrow Hawk Ridge	5,008	0	221	0	4,787	0	645	0	4,363
564 CMD No. 564 - Brown	55,271	0	0	0	55,271	0	0	0	55,271
565 CMD No. 565 - River Glen Subdivision	20,047	0	7,200	0	12,847	0	17,049	0	2,998
566 CMD No. 566 - Bruce Road	7,374	0	220	0	7,154	0	746	0	6,628
567 CMD No. 567 - Salisbury Court	5,807	0	102	0	5,705	0	388	0	5,419
568 CMD No. 568 - Shastan at Glenwood	133,344	0	580	0	132,764	0	926	0	132,418
569 CMD No. 569 - Sky Creek Park Subd.	11,601	0	2,730	0	8,871	0	7,883	0	3,718
570 CMD No. 570 - McKinney Ranch Subd.	23,539	0	2,440	0	21,099	0	5,942	0	17,597
571 CMD No. 571 - Symm City Subdivision	7,016	0	230	0	6,786	0	508	0	6,508
572 CMD No. 572 - Lassen Glen Subdivision	15,711	0	1,275	0	14,436	0	4,777	0	10,934
573 CMD No. 573 - Keystone Manor Subdivision	6,017	0	0	0	6,017	0	567	0	5,450
574 CMD No. 574 - Laburnum Estates	4,145	0	221	0	3,924	0	508	0	3,637
576 CMD No. 576 - Eaton Cottages Subd.	40,919	0	0	0	40,919	0	687	0	40,232
577 CMD No. 577 - Hawes Subdivision	22,126	0	230	0	21,896	0	269	0	21,857
578 CMD No. 578 - Godman Ranch Subdivision	42,524	0	0	0	42,524	0	806	0	41,718
579 CMD No. 579 - Manzanita Pointe Subd.	14,376	0	1,018	0	13,358	0	2,000	0	12,376
580 CMD No. 580 - Avalon Court Subd.	2,033	245	1,738	0	540	0	5,249	0	(3,216)
581 CMD No. 581 - Glenshire Park Subd.	27,108	0	213	0	26,895	0	627	0	26,481
582 CMD No. 582 - NWCSP Area & CC&RS	(1)	0	2,056	0	(2,057)	0	0	0	(1)
584 CMD No. 584 - Marthas Vineyard	12,049	0	213	0	11,836	0	508	0	11,541
586 CMD No. 586 - Meriam Park Dev. Proj.	0	0	0	0	0	0	0	0	0
588 CMD No. 588 - Harmony Park	(1)	0	0	0	(1)	0	0	0	(1)
589 CMD No. 589 - Lee Estates Subd.	18,757	0	484	0	18,273	0	1,164	0	17,593
590 CMD No. 590 - Baroni Park L & L District	(9,055)	0	208	0	(9,263)	0	0	0	(9,055)
591 CMD No. 591 - Ranch/Nob Hill LLD	(18,371)	0	722	0	(19,093)	0	15,339	0	(33,710)

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
941 Maintenance District Administration	(1,897)	0	78,623	0	(80,520)	260,770	265,374	4,604	(1,897)
A01 CMD A01 - Wildwood Estates	72,939	0	9,075	0	63,864	0	34,814	0	38,125
A02 CMD A02 - 16TH Street Subdivision	(2,431)	0	0	0	(2,431)	0	0	0	(2,431)
A03 CMD No. A03 - Humboldt Trails Subd	14,593	0	1,118	0	13,475	0	2,777	0	11,816
A04 CMD No. A04 - Meriam Prk Subd. PH 8	9,496	0	271	0	9,225	0	14,242	0	(4,746)
A05 CMD No. A05 - Mtn Vista Sycamore	105,795	2,527	33,235	0	75,087	0	94,172	0	11,623
A06 CMD No. A06 - Woodbrook Subdivision	13,131	0	213	0	12,918	0	508	0	12,623
A07 CMD No. A07 - Deer Park Subdivision	45,386	0	869	0	44,517	0	985	0	44,401
A08 CMD No. A08 - 16th & 19th St. HFH	(310)	0	325	0	(635)	0	955	0	(1,265)
A11 CMD A11-Crouch Farr-Lamb	7,131	0	516	0	6,615	0	328	0	6,803
A12 CMD No. A12 - Estates @ Hooker Oak	16,026	0	356	0	15,670	0	131	0	15,895
A13 CMD A13 Hampton Court	(830)	0	1,085	0	(1,915)	0	2,150	0	(2,980)
A14 CMD A14-Estates @ lindo Channel	4,348	0	2,961	0	1,387	0	9,525	0	(5,177)
A15 CMD A15 - Lassen Subdivision	4,927	0	0	0	4,927	0	0	0	4,927
A16 A16-NW Chico Specific Plan	48,271	0	66,812	0	(18,541)	0	305,507	0	(257,236)
A17 CMD A17 - Harmony Park Revised	(4,261)	0	4,704	0	(8,965)	0	11,513	0	(15,774)
A18 CMD A18-Faithful Est Subdivsn	3,365	0	106	0	3,259	0	0	0	3,365
A20 CMD A20-Crossroads Subdivis	9,979	0	1,946	0	8,033	0	3,195	0	6,784
A21 CMD A21 - Meriam Park Revised	259,088	2,302	5,416	0	255,974	0	1,194	0	257,894
A22 CMD A22 - Meriam Park ABC	21,580	0	2,723	0	18,857	0	7,912	0	13,668
A24 CMD A24-Hopeful Heights Subdivision	4,470	0	167	0	4,303	0	0	0	4,470
A25 CMD A25-Domicile Subdivision	4,475	0	251	0	4,224	0	0	0	4,475
A26 CMD A26- Burnap Subdivision	9,903	0	1,318	0	8,585	0	3,667	0	6,236
A27 CMD A27- Mariposa Manor Subdivision	16,416	0	251	0	16,165	0	0	0	16,416
A28 CMD A28- PM 16-03 392 East 9th Ave	2,792	0	204	0	2,588	0	0	0	2,792
A29 CMD A29 - Ruthie Subdivision	2,227	0	850	0	1,377	0	1,780	0	447
A31 CMD A31- Meriam Park Phase H1-Block 2	6,540	0	0	0	6,540	0	0	0	6,540
A32 CMD A32-Carlene Place Subdivision	4,473	0	0	0	4,473	0	0	0	4,473
A33 CMD A33- PM 18-04 Karasinski	836	0	0	0	836	0	0	0	836
A34 CMD A34- Trinity Park Subdivision	11,032	0	213	0	10,819	0	0	0	11,032
A36 CMD A36- Crusader Court Subdivision	5,343	0	164	0	5,179	0	0	0	5,343
A37 CMD A37-Moresman Estate	5,697	0	1,435	0	4,262	0	3,941	0	1,756
A38 CMD A38-Covenant Court Subdivision	2,279	0	0	0	2,279	0	0	0	2,279
A40 CMD A40-Meriam Park Subdivisions Ph D	2,864	0	0	0	2,864	0	0	0	2,864
A41 CMD A41-Drake Estates	8,400	0	0	0	8,400	0	0	0	8,400
A42 CMD A42-Meriam Park North	18,663	0	0	0	18,663	0	0	0	18,663
A45 CMD A45- Amber Lynn Subdivisions	(8,706)	0	4,537	0	(13,243)	0	11,883	0	(20,589)

**City of Chico  
Fiscal Year 2023-24  
Financial Report Through December 2023**

	6/30/2023 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
A49	(4,950)	0	1,605	0	(6,555)	0	5,225	0	(10,175)
TOTAL Maintenance District Funds	4,548,243	5,074	612,140	0	3,941,177	362,316	1,871,947	40,607	3,079,219
TOTAL ALL FUNDS	364,186,027	60,283,894	80,276,373	(1)	344,193,547	296,648,379	328,022,452	0	332,811,954

\*\* End of Report \*\*

# Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2023-24 Monthly Report for the period ending: December 2023

**Department Contact:** Barbara Martin, Administrative Services Director

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**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

**Overall Summary:** As of December 31, 2023, the City is six months of the way through this fiscal year. The areas requiring explanation are listed below.

## Items of Interest:

### **NEW**

#### **Item #1**

Location: **Fund/Dept 001-150- Finance**

Expenditure Item: **Category – Non-Recurring Operating**

Description: This category is tracking slightly over budget due to one-time purchases. Staff will continue to monitor and take corrective action as needed.

#### **Item #2**

Location: **Fund/Dept 935-180 – Information Systems**

Expenditure Item: **Category – Non-Recurring Operating**

Description: Category is tracking higher, but it is not expected to exceed budget amount. Staff will continue to monitor.

#### **Item #3**

Location: **Fund/Dept 935-182 – Information Systems - Radios**

Expenditure Item: **Category – Allocations**

Description: Charges for annual premiums in general liability insurance fund occurred at the beginning of the fiscal year causing a large allocation. This should not continue through the fiscal year.

### **PREVIOUS**

#### **Item #1**

Location: **Fund/Dept 005-150 - Finance**

Expenditure Item: **Category – Purchases Services**

Description: This category is tracking over budget due to unanticipated State tax implementation fees. Staff will continue to monitor and take corrective action as needed.



**Item #2**Location: **Fund/Dept 853-150 - Finance**Expenditure Item: **Category – Purchased Services**

Description: This category is tracking over budget due to new parking kiosks resulting in increased parking credit card fees. Staff will continue to monitor and take corrective action as needed.

**Item #3**Location: **Fund/Dept 935-180 – Information Systems**Expenditure Item: **Category – Purchased Services**

Description: Several annual contracts and annual technology maintenance agreements are payable at the beginning of the fiscal year. This type of charge will not continue at this level throughout the fiscal year.

**APPROVALS:**

Review	Signature	Date
Department Director  <b>Barbara Martin, ASD</b>	<i>Barbara Martin</i>	1/11/2024

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Administrative Services**

Administrative Services Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	2,536,743	2,470,427	718,653	713,231	1,431,885	1,620,005	1,637,893	3,257,898	1,826,012	44	
Materials & Supplies	85,180	237,891	12,692	45,988	58,680	30,928	178,975	209,903	151,222	28	
Purchased Services	1,092,459	1,161,773	65,056	1,057,423	1,122,480	247,198	1,851,369	2,098,567	976,086	53	
Other Expenses	249,032	301,122	11,141	119,451	130,593	53,660	327,270	380,930	250,336	34	
Non-Recurring Operating Allocations	0 (1,740,439)	15,172 (1,537,941)	63,069 (679,984)	57,360 39,842	120,430 (640,141)	62,075 (1,972,331)	119,262 82,670	181,337 (1,889,661)	60,906 (1,249,519)	66 34	
<b>Department Total</b>	<b>2,222,977</b>	<b>2,648,445</b>	<b>190,629</b>	<b>2,033,299</b>	<b>2,223,928</b>	<b>41,535</b>	<b>4,197,439</b>	<b>4,238,974</b>	<b>2,015,045</b>	<b>52</b>	<b>50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
<b>001-150 Finance</b>							
4000 Salaries & Employee Benefits	1,409,439	1,231,412	718,654	1,620,005	901,351	44	
5000 Materials & Supplies	39,946	40,192	12,692	30,928	18,236	41	
5400 Purchased Services	167,018	186,517	65,057	247,198	182,141	26	
8900 Other Expenses	28,625	43,805	11,142	53,660	42,518	21	
8910 Non-Recurring Operating	0	15,172	63,070	62,075	-995	102	
8990 Allocations	319,940	358,986	110,750	388,560	277,810	29	
<b>Total 001-150</b>	<b>1,964,968</b>	<b>1,876,084</b>	<b>981,365</b>	<b>2,402,426</b>	<b>1,421,061</b>	<b>41</b>	<b>50</b>
<b>001-995 Indirect Cost Allocation</b>							
8990 Allocations	(2,130,959)	(1,972,419)	(790,734)	(2,360,891)	-1,570,157	33	
<b>Total 001-995</b>	<b>(2,130,959)</b>	<b>(1,972,419)</b>	<b>(790,734)</b>	<b>(2,360,891)</b>	<b>(1,570,157)</b>	<b>33</b>	<b>50</b>
<b>Total General/Park Funds</b>	<b>(165,991)</b>	<b>(96,335)</b>	<b>190,631</b>	<b>41,535</b>	<b>(149,096)</b>	<b>458</b>	<b>50</b>
<b>005-150 Measure H</b>							
5400 Purchased Services	0	0	5,911	3,500	(2,411)	169	
<b>Total 005-150</b>	<b>0</b>	<b>0</b>	<b>5,911</b>	<b>3,500</b>	<b>(2,411)</b>	<b>169</b>	<b>50</b>
<b>010-150 City Treasury</b>							
5400 Purchased Services	68,215	69,284	22,412	75,000	52,588	30	
8900 Other Expenses	0	1,581	0	3,270	3,270	0	

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Administrative Services**

Administrative Services	Prior Year Actuals		FY2023-24	FY2023-24	Remaining	Percent	
Department Summary by Fund-Activity	FY2021-22	FY2022-23	YTD Actuals	Modified Adopted	Budget	Used Budg / Time	
<b>Total 010-150</b>	<b>68,215</b>	<b>70,865</b>	<b>22,412</b>	<b>78,270</b>	<b>55,858</b>	<b>29</b>	<b>50</b>
<b>050-150 Donations</b>							
5000 Materials & Supplies	0	0	0	14,014	14,014	0	
5400 Purchased Services	28,870	49,587	19,087	0	(19,087)	0	
<b>Total 050-150</b>	<b>28,870</b>	<b>49,587</b>	<b>19,087</b>	<b>14,014</b>	<b>(5,073)</b>	<b>136</b>	<b>50</b>
<b>853-150 Parking Revenue</b>							
5400 Purchased Services	34,835	55,505	57,028	36,000	(21,028)	158	
<b>Total 853-150</b>	<b>34,835</b>	<b>55,505</b>	<b>57,028</b>	<b>36,000</b>	<b>(21,028)</b>	<b>158</b>	<b>50</b>
<b>877-184 Fiber Utility</b>							
<b>Total 877-184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>904-150 Pension Stabilization Trust</b>							
5400 Purchased Services	6,747	8,041	0	0	0	0	
<b>Total 904-150</b>	<b>6,747</b>	<b>8,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>935-180 Information Systems</b>							
4000 Salaries & Employee Benefits	931,642	1,005,441	580,812	1,340,318	759,506	43	
5000 Materials & Supplies	38,827	114,425	41,061	104,961	63,900	39	
5400 Purchased Services	786,775	783,273	941,376	1,693,869	752,493	56	
8900 Other Expenses	220,408	236,281	115,201	304,000	188,799	38	
8910 Non-Recurring Operating	0	0	57,361	79,262	21,901	72	
8990 Allocations	59,166	60,438	32,576	70,560	37,984	46	
<b>Total 935-180</b>	<b>2,036,818</b>	<b>2,199,858</b>	<b>1,768,387</b>	<b>3,592,970</b>	<b>1,824,583</b>	<b>49</b>	<b>50</b>
<b>935-182 Information Systems</b>							
4000 Salaries & Employee Benefits	195,663	233,575	132,420	297,575	165,155	44	
5000 Materials & Supplies	6,406	83,275	4,928	60,000	55,072	8	
5400 Purchased Services	0	9,567	11,610	43,000	31,390	27	
8900 Other Expenses	0	19,456	4,251	20,000	15,749	21	
8910 Non-Recurring Operating	0	0	0	40,000	40,000	0	
8990 Allocations	11,414	15,054	7,267	12,110	4,843	60	
<b>Total 935-182</b>	<b>213,483</b>	<b>360,927</b>	<b>160,476</b>	<b>472,685</b>	<b>312,209</b>	<b>34</b>	<b>50</b>
<b>Total Other Funds</b>	<b>2,388,968</b>	<b>2,744,783</b>	<b>2,033,301</b>	<b>4,197,439</b>	<b>2,164,138</b>	<b>48</b>	<b>50</b>

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Administrative Services**

Administrative Services	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
<u>Department Summary by Fund-Activity</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Budget</u>	<u>Budg</u>	<u>Time</u>
<b>Department Total</b>	<u>2,222,977</u>	<u>2,648,448</u>	<u>2,223,932</u>	<u>4,238,974</u>	<u>2,015,042</u>	<u>52</u>	<u>50</u>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Administrative Services		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>Fund - Dept 001-099</b> General Fund Debt Service									
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 001-099		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 001-150</b> GENERAL-FINANCE									
Salaries & Employee Benefits		597,094.02	178,624.48	718,653.99	0.00	1,620,005.00	901,351.01	56	48
Materials & Supplies		13,355.14	279.77	12,692.11	0.00	30,928.00	18,235.89	59	50
Purchased Services		103,436.52	3,900.00	65,056.56	10,800.00	247,198.00	171,341.44	69	50
Other Expenses		23,941.00	0.00	11,141.57	0.00	53,660.00	42,518.43	79	50
Non-Recurring Operating		0.00	0.00	63,069.60	0.00	62,075.00	-994.60	-2	50 <b>Over</b>
End Fund - Dept 001-150		737,826.68	182,804.25	870,613.83	10,800.00	2,013,866.00	1,132,452.17	56	48
<b>Fund - Dept 005-150</b> MEASURE H									
Purchased Services		0.00	0.00	5,911.15	0.00	3,500.00	-2,411.15	-69	50 <b>Over</b>
End Fund - Dept 005-150		0.00	0.00	5,911.15	0.00	3,500.00	-2,411.15	-69	48 <b>OVER</b>
<b>Fund - Dept 009-099</b> DEBT SERVICE									
Debt Service		782,172.40	0.00	782,172.40	0.00	1,006,321.00	224,148.60	22	50
Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 009-099		782,172.40	0.00	782,172.40	0.00	1,006,321.00	224,148.60	22	48
<b>Fund - Dept 010-000</b> CITY TREASURY-ADMINISTRATION									
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 010-000		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 010-150</b> CITY TREASURY-FINANCE									
Purchased Services		27,408.26	0.00	22,412.03	0.00	75,000.00	52,587.97	70	50
Other Expenses		0.00	0.00	0.00	0.00	3,270.00	3,270.00	100	50
End Fund - Dept 010-150		27,408.26	0.00	22,412.03	0.00	78,270.00	55,857.97	71	48
<b>Fund - Dept 050-150</b> DONATIONS-FINANCE									
Materials & Supplies		0.00	0.00	0.00	0.00	14,014.00	14,014.00	100	50
Purchased Services		7,705.05	819.00	19,086.60	0.00	0.00	-19,086.60	0	50 <b>Over</b>
End Fund - Dept 050-150		7,705.05	819.00	19,086.60	0.00	14,014.00	-5,072.60	-36	48 <b>OVER</b>
<b>Fund - Dept 320-099</b> SEWER FEE/TRUNK & LFT STAT ADM									
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 320-099		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 321-099</b> SWR FEE-WPCP CAP DEBT SERVICE									
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 321-099		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 335-099</b> General Fund Debt Service									

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Administrative Services Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time			
Debt Service	0.00	0.00	0.00	0.00	58,940.00	58,940.00	100	50		
End Fund - Dept 335-099	0.00	0.00	0.00	0.00	58,940.00	58,940.00	100	48		
<b>Fund - Dept 850-099</b> SEWER DEBT SERVICE										
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50		
End Fund - Dept 850-099	0.00	0.00	0.00	0.00	0.00	0.00	0	48		
<b>Fund - Dept 852-099</b> Sewer Debt Service										
Purchased Services	0.00	0.00	6,600.00	0.00	3,070.00	-3,530.00	-115	50	Over	
Debt Service	47,661.48	0.00	-7,879.58	0.00	2,462,750.00	2,470,629.58	100	50		
End Fund - Dept 852-099	47,661.48	0.00	-1,279.58	0.00	2,465,820.00	2,467,099.58	100	48		
<b>Fund - Dept 853-150</b> PARKING REVENUE-FINANCE										
Purchased Services	16,187.71	9,227.02	57,027.56	0.00	36,000.00	-21,027.56	-58	50	Over	
End Fund - Dept 853-150	16,187.71	9,227.02	57,027.56	0.00	36,000.00	-21,027.56	-58	48	OVER	
<b>Fund - Dept 877-184</b> Fiber Utility										
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	48		
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50		
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50		
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50		
End Fund - Dept 877-184	0.00	0.00	0.00	0.00	0.00	0.00	0	48		
<b>Fund - Dept 903-099</b> CalPERS UAL Debt Service										
Debt Service	11,433,450.00	0.00	11,417,787.00	0.00	11,433,450.00	15,663.00	0	50		
End Fund - Dept 903-099	11,433,450.00	0.00	11,417,787.00	0.00	11,433,450.00	15,663.00	0	48		
<b>Fund - Dept 904-150</b> SECTION 115 - FINANCE										
Purchased Services	3,876.54	0.00	0.00	0.00	0.00	0.00	0	50		
End Fund - Dept 904-150	3,876.54	0.00	0.00	0.00	0.00	0.00	0	48		
<b>Fund - Dept 932-099</b> Fleet Replacment Debt Service										
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50		
End Fund - Dept 932-099	0.00	0.00	0.00	0.00	0.00	0.00	0	48		
<b>Fund - Dept 935-099</b> Lease Amortization Expense										
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50		
End Fund - Dept 935-099	0.00	0.00	0.00	0.00	0.00	0.00	0	48		
<b>Fund - Dept 935-180</b> INFORMATION SYSTEMS										
Salaries & Employee Benefits	401,292.83	136,394.30	580,812.04	0.00	1,340,318.00	759,505.96	57	48		
Materials & Supplies	26,314.37	10,386.04	41,060.60	0.00	104,961.00	63,900.40	61	50		
Purchased Services	806,339.79	24,621.23	941,376.24	4,679.28	1,693,869.00	747,813.48	44	50		
Other Expenses	125,689.45	10,791.49	115,200.60	0.00	304,000.00	188,799.40	62	50		
Non-Recurring Operating	0.00	0.00	57,360.75	0.00	79,262.00	21,901.25	28	50		

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Administrative Services		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
End Fund - Dept 935-180		1,359,636.44	182,193.06	1,735,810.23	4,679.28	3,522,410.00	1,781,920.49	51	48
<b>Fund - Dept 935-182</b> INFORMATION SYSTEMS - RADIO									
Salaries & Employee Benefits		107,721.96	31,484.88	132,419.57	0.00	297,575.00	165,155.43	56	48
Materials & Supplies		2,626.91	0.00	4,927.95	0.00	60,000.00	55,072.05	92	50
Purchased Services		1,360.00	10,400.00	11,610.00	0.00	43,000.00	31,390.00	73	50
Other Expenses		2,101.02	0.00	4,251.12	0.00	20,000.00	15,748.88	79	50
Non-Recurring Operating		0.00	0.00	0.00	0.00	40,000.00	40,000.00	100	50
End Fund - Dept 935-182		113,809.89	41,884.88	153,208.64	0.00	460,575.00	307,366.36	67	48
<b>Grand Totals : Admin Services</b>		<b>14,529,734.45</b>	<b>416,928.21</b>	<b>15,062,749.86</b>	<b>15,479.28</b>	<b>21,093,166.00</b>	<b>6,014,936.86</b>	<b>29</b>	<b>48</b>

**End Of Report Prepared for Administrative Services**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-150** Budget Year: 2024

Budget Version 10: Working

GENERAL-FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	355,450.34	109,456.78	433,622.23	0.00	968,367.00	534,744.77	55	
4020	Salaries - Hourly Pay	0.00	0.00	6,304.00	0.00	16,000.00	9,696.00	61	
4050	Salaries - Overtime	7,341.95	2,078.62	9,446.20	0.00	10,000.00	553.80	6	
4056	Salaries - CTO Payout	0.00	0.00	195.75	0.00	0.00	-195.75	0	Over
4690	Employee Benefits Other	234,301.73	67,089.08	269,085.81	0.00	625,638.00	356,552.19	57	
<b>Salaries &amp; Employee Benefits</b>		<b>597,094.02</b>	<b>178,624.48</b>	<b>718,653.99</b>	<b>0.00</b>	<b>1,620,005.00</b>	<b>901,351.01</b>	<b>56</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	3,176.73	252.87	2,004.19	0.00	9,500.00	7,495.81	79	
5005	Postage & Mailing	9,311.96	11.90	9,098.41	0.00	15,035.00	5,936.59	39	
5010	Outside Printing Expense	476.45	15.00	1,159.51	0.00	3,753.00	2,593.49	69	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
5505	Equipment Maintenance/Repair	390.00	0.00	430.00	0.00	1,140.00	710.00	62	
<b>Materials &amp; Supplies</b>		<b>13,355.14</b>	<b>279.77</b>	<b>12,692.11</b>	<b>0.00</b>	<b>30,928.00</b>	<b>18,235.89</b>	<b>59</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	69,709.46	3,900.00	42,815.87	10,800.00	203,204.00	149,588.13	74	
5401	Audit Services	33,727.06	0.00	22,240.69	0.00	43,644.00	21,403.31	49	
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	350.00	350.00	100	
<b>Purchased Services</b>		<b>103,436.52</b>	<b>3,900.00</b>	<b>65,056.56</b>	<b>10,800.00</b>	<b>247,198.00</b>	<b>171,341.44</b>	<b>69</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	1,330.00	1,330.00	100	
5160	Licenses/Permits/Fees	480.00	0.00	540.00	0.00	1,235.00	695.00	56	
5370	Memberships/Dues	1,085.00	0.00	2,340.50	0.00	3,350.00	1,009.50	30	
5385	Business Expenses	0.00	0.00	197.77	0.00	0.00	-197.77	0	Over
5390	Training	1,235.00	0.00	6,417.73	0.00	14,355.00	7,937.27	55	
5480	Communications	2,051.11	0.00	1,645.57	0.00	5,890.00	4,244.43	72	
6115	DCBA Contract	19,089.89	0.00	0.00	0.00	27,500.00	27,500.00	100	
<b>Other Expenses</b>		<b>23,941.00</b>	<b>0.00</b>	<b>11,141.57</b>	<b>0.00</b>	<b>53,660.00</b>	<b>42,518.43</b>	<b>79</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	0.00	0.00	63,069.60	0.00	62,075.00	-994.60	-2	Over
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>63,069.60</b>	<b>0.00</b>	<b>62,075.00</b>	<b>-994.60</b>	<b>-2</b>	<b>50 Over</b>
<b>End Fund - Dept 001-150</b>		<b>737,826.68</b>	<b>182,804.25</b>	<b>870,613.83</b>	<b>10,800.00</b>	<b>2,013,866.00</b>	<b>1,132,452.17</b>	<b>56</b>	<b>48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 005-150** Budget Year: 2024

Budget Version 10: Working

MEASURE H		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
5400	Professional Services	0.00	0.00	5,911.15	0.00	3,500.00	-2,411.15	-69	Over	
	<b>Purchased Services</b>	<b>0.00</b>	<b>0.00</b>	<b>5,911.15</b>	<b>0.00</b>	<b>3,500.00</b>	<b>-2,411.15</b>	<b>-69</b>	<b>50</b>	<b>Over</b>
<b>End Fund - Dept 005-150</b>		<b>0.00</b>	<b>0.00</b>	<b>5,911.15</b>	<b>0.00</b>	<b>3,500.00</b>	<b>-2,411.15</b>	<b>-69</b>	<b>48</b>	<b>OVER</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 009-099** Budget Year: 2024

Budget Version 10: Working

DEBT SERVICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>8000 Debt Service</b>										
8898	Capital Lease Principal	653,628.42	0.00	670,654.48	0.00	882,758.00	212,103.52	24		
8899	Capital Lease Interest	128,543.98	0.00	111,517.92	0.00	123,563.00	12,045.08	10		
<b>Debt Service</b>		<b>782,172.40</b>	<b>0.00</b>	<b>782,172.40</b>	<b>0.00</b>	<b>1,006,321.00</b>	<b>224,148.60</b>	<b>22</b>	<b>50</b>	
<b>8425 Other Financing Uses</b>										
<b>Other Financing Uses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>	
<b>End Fund - Dept 009-099</b>		<b>782,172.40</b>	<b>0.00</b>	<b>782,172.40</b>	<b>0.00</b>	<b>1,006,321.00</b>	<b>224,148.60</b>	<b>22</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 010-150** Budget Year: 2024

Budget Version 10: Working

CITY TREASURY-FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
5330	Contractual	27,408.26	0.00	19,685.73	0.00	60,000.00	40,314.27	67		
5400	Professional Services	0.00	0.00	2,726.30	0.00	15,000.00	12,273.70	82		
<b>Purchased Services</b>		<b>27,408.26</b>	<b>0.00</b>	<b>22,412.03</b>	<b>0.00</b>	<b>75,000.00</b>	<b>52,587.97</b>	<b>70</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5370	Memberships/Dues	0.00	0.00	0.00	0.00	570.00	570.00	100		
5390	Training	0.00	0.00	0.00	0.00	2,700.00	2,700.00	100		
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,270.00</b>	<b>3,270.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 010-150</b>		<b>27,408.26</b>	<b>0.00</b>	<b>22,412.03</b>	<b>0.00</b>	<b>78,270.00</b>	<b>55,857.97</b>	<b>71</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 050-150** Budget Year: 2024

Budget Version 10: Working

DONATIONS-FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>5000 Materials &amp; Supplies</b>										
6250	Donations - Expense	0.00	0.00	0.00	0.00	14,014.00	14,014.00	100		
	<b>Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,014.00</b>	<b>14,014.00</b>	<b>100</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	7,705.05	819.00	19,086.60	0.00	0.00	-19,086.60	0	<b>Over</b>	
	<b>Purchased Services</b>	<b>7,705.05</b>	<b>819.00</b>	<b>19,086.60</b>	<b>0.00</b>	<b>0.00</b>	<b>-19,086.60</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>End Fund - Dept 050-150</b>		<b>7,705.05</b>	<b>819.00</b>	<b>19,086.60</b>	<b>0.00</b>	<b>14,014.00</b>	<b>-5,072.60</b>	<b>-36</b>	<b>48</b>	<b>OVER</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 335-099** Budget Year: 2024

Budget Version 10: Working

General Fund Debt Service		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>8000 Debt Service</b>									
8898	Capital Lease Principal	0.00	0.00	0.00	0.00	57,307.00	57,307.00	100	
8899	Capital Lease Interest	0.00	0.00	0.00	0.00	1,633.00	1,633.00	100	
<b>Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,940.00</b>	<b>58,940.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 335-099</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,940.00</b>	<b>58,940.00</b>	<b>100</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 852-099** Budget Year: 2024

Budget Version 10: Working

Sewer Debt Service		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
5400	Professional Services	0.00	0.00	3,600.00	0.00	0.00	-3,600.00	0	Over	
8410	Trustee & Paying Agent Fees	0.00	0.00	3,000.00	0.00	3,070.00	70.00	2		
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>6,600.00</b>	<b>0.00</b>	<b>3,070.00</b>	<b>-3,530.00</b>	<b>-115</b>	<b>50</b>	<b>Over</b>
<b>8000 Debt Service</b>										
8000	Debt Principal	0.00	0.00	0.00	0.00	1,780,000.00	1,780,000.00	100		
8200	Debt Interest	47,661.48	0.00	-7,879.58	0.00	682,750.00	690,629.58	101		
<b>Debt Service</b>		<b>47,661.48</b>	<b>0.00</b>	<b>-7,879.58</b>	<b>0.00</b>	<b>2,462,750.00</b>	<b>2,470,629.58</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 852-099</b>		<b>47,661.48</b>	<b>0.00</b>	<b>-1,279.58</b>	<b>0.00</b>	<b>2,465,820.00</b>	<b>2,467,099.58</b>	<b>100</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 853-150** Budget Year: 2024

Budget Version 10: Working

**PARKING REVENUE-FINANCE**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
5330	Contractual	16,187.71	9,227.02	57,027.56	0.00	36,000.00	-21,027.56	-58 <b>Over</b>
	<b>Purchased Services</b>	<b>16,187.71</b>	<b>9,227.02</b>	<b>57,027.56</b>	<b>0.00</b>	<b>36,000.00</b>	<b>-21,027.56</b>	<b>-58 50 Over</b>
<b>End Fund - Dept 853-150</b>		<b>16,187.71</b>	<b>9,227.02</b>	<b>57,027.56</b>	<b>0.00</b>	<b>36,000.00</b>	<b>-21,027.56</b>	<b>-58 48 OVER</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 903-099** Budget Year: 2024

Budget Version 10: Working

CalPERS UAL Debt Service		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>8000 Debt Service</b>								
8301	CalPERS UAL Pymt - Misc	5,474,725.00	0.00	5,309,187.00	0.00	5,474,725.00	165,538.00	3
8302	CalPERS UAL Pymt - Safety	5,958,725.00	0.00	6,108,600.00	0.00	5,958,725.00	-149,875.00	-3 <b>Over</b>
<b>Debt Service</b>		<b>11,433,450.00</b>	<b>0.00</b>	<b>11,417,787.00</b>	<b>0.00</b>	<b>11,433,450.00</b>	<b>15,663.00</b>	<b>0 50</b>
<b>End Fund - Dept 903-099</b>		<b>11,433,450.00</b>	<b>0.00</b>	<b>11,417,787.00</b>	<b>0.00</b>	<b>11,433,450.00</b>	<b>15,663.00</b>	<b>0 48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 904-150** Budget Year: 2024

Budget Version 10: Working

**SECTION 115 - FINANCE**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
5400	Professional Services	3,876.54	0.00	0.00	0.00	0.00	0.00	0
	<b>Purchased Services</b>	<b>3,876.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>End Fund - Dept 904-150</b>		<b>3,876.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 935-180** Budget Year: 2024

Budget Version 10: Working

INFORMATION SYSTEMS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	280,998.33	87,478.13	362,476.93	0.00	826,863.00	464,386.07	56	
4005	Salaries - Supplemental Comp.	1,090.07	0.00	5,039.32	0.00	0.00	-5,039.32	0	Over
4050	Salaries - Overtime	5,677.14	61.57	1,952.13	0.00	9,000.00	7,047.87	78	
4056	Salaries - CTO Payout	0.00	279.48	3,121.06	0.00	0.00	-3,121.06	0	Over
4690	Employee Benefits Other	113,527.29	48,575.12	208,222.60	0.00	504,455.00	296,232.40	59	
<b>Salaries &amp; Employee Benefits</b>		<b>401,292.83</b>	<b>136,394.30</b>	<b>580,812.04</b>	<b>0.00</b>	<b>1,340,318.00</b>	<b>759,505.96</b>	<b>57</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	8,272.08	55.45	513.69	0.00	6,120.00	5,606.31	92	
5005	Postage & Mailing	108.83	0.00	103.27	0.00	250.00	146.73	59	
5010	Outside Printing Expense	90.09	0.00	30.31	0.00	0.00	-30.31	0	Over
5100	Materials and Supplies	9,532.08	10,330.59	40,224.25	0.00	77,226.00	37,001.75	48	
5105	Small Tools and Equipment	3,071.74	0.00	189.08	0.00	15,000.00	14,810.92	99	
5505	Equipment Maintenance/Repair	5,239.55	0.00	0.00	0.00	6,365.00	6,365.00	100	
<b>Materials &amp; Supplies</b>		<b>26,314.37</b>	<b>10,386.04</b>	<b>41,060.60</b>	<b>0.00</b>	<b>104,961.00</b>	<b>63,900.40</b>	<b>61</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	159,948.32	0.00	169,066.82	0.00	169,142.00	75.18	0	
5400	Professional Services	6,137.73	640.00	4,623.41	4,679.28	24,750.00	15,447.31	62	
5555	Maint Agreements Other	640,253.74	23,981.23	767,686.01	0.00	1,499,977.00	732,290.99	49	
<b>Purchased Services</b>		<b>806,339.79</b>	<b>24,621.23</b>	<b>941,376.24</b>	<b>4,679.28</b>	<b>1,693,869.00</b>	<b>747,813.48</b>	<b>44</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5301	Copier Lease Expense	39,677.17	7,689.15	38,783.45	0.00	97,000.00	58,216.55	60	
5370	Memberships/Dues	780.00	0.00	740.00	0.00	1,500.00	760.00	51	
5385	Business Expenses	382.49	0.00	568.79	0.00	3,000.00	2,431.21	81	
5390	Training	18,539.45	0.00	6,663.38	0.00	23,500.00	16,836.62	72	
5480	Communications	66,310.34	3,102.34	68,444.98	0.00	179,000.00	110,555.02	62	
<b>Other Expenses</b>		<b>125,689.45</b>	<b>10,791.49</b>	<b>115,200.60</b>	<b>0.00</b>	<b>304,000.00</b>	<b>188,799.40</b>	<b>62</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	0.00	0.00	57,360.75	0.00	79,262.00	21,901.25	28	
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>57,360.75</b>	<b>0.00</b>	<b>79,262.00</b>	<b>21,901.25</b>	<b>28</b>	<b>50</b>
<b>End Fund - Dept 935-180</b>		<b>1,359,636.44</b>	<b>182,193.06</b>	<b>1,735,810.23</b>	<b>4,679.28</b>	<b>3,522,410.00</b>	<b>1,781,920.49</b>	<b>51</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 935-182** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

INFORMATION SYSTEMS - RADIO		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	72,845.60	19,681.15	81,871.05	0.00	187,983.00	106,111.95	56		
4005	Salaries - Supplemental Comp.	542.40	0.00	2,530.32	0.00	0.00	-2,530.32	0	Over	
4690	Employee Benefits Other	34,333.96	11,803.73	48,018.20	0.00	109,592.00	61,573.80	56		
<b>Salaries &amp; Employee Benefits</b>		<b>107,721.96</b>	<b>31,484.88</b>	<b>132,419.57</b>	<b>0.00</b>	<b>297,575.00</b>	<b>165,155.43</b>	<b>56</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	34.31	0.00	0.00	0.00	10,000.00	10,000.00	100		
5005	Postage & Mailing	89.39	0.00	526.26	0.00	5,000.00	4,473.74	89		
5100	Materials and Supplies	1,425.53	0.00	4,401.69	0.00	35,000.00	30,598.31	87		
5105	Small Tools and Equipment	1,077.68	0.00	0.00	0.00	10,000.00	10,000.00	100		
<b>Materials &amp; Supplies</b>		<b>2,626.91</b>	<b>0.00</b>	<b>4,927.95</b>	<b>0.00</b>	<b>60,000.00</b>	<b>55,072.05</b>	<b>92</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	1,360.00	10,400.00	11,610.00	0.00	10,000.00	-1,610.00	-16	Over	
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	33,000.00	33,000.00	100		
<b>Purchased Services</b>		<b>1,360.00</b>	<b>10,400.00</b>	<b>11,610.00</b>	<b>0.00</b>	<b>43,000.00</b>	<b>31,390.00</b>	<b>73</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5390	Training	2,101.02	0.00	0.00	0.00	20,000.00	20,000.00	100		
5480	Communications	0.00	0.00	4,251.12	0.00	0.00	-4,251.12	0	Over	
<b>Other Expenses</b>		<b>2,101.02</b>	<b>0.00</b>	<b>4,251.12</b>	<b>0.00</b>	<b>20,000.00</b>	<b>15,748.88</b>	<b>79</b>	<b>50</b>	
<b>8910 Non-Recurring Operating</b>										
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	40,000.00	40,000.00	100		
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 935-182</b>		<b>113,809.89</b>	<b>41,884.88</b>	<b>153,208.64</b>	<b>0.00</b>	<b>460,575.00</b>	<b>307,366.36</b>	<b>67</b>	<b>48</b>	

**Department Expense Report**

**Fund - Dept 935-182** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

**INFORMATION SYSTEMS - RADIO**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>Grand Totals : Admin Services</b>		14,529,734.45	416,928.21	15,062,749.86	15,479.28	21,093,166.00	6,014,936.86	29 48

**End Of Report Prepared for Administrative Services**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**City Attorney**

City Attorney Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Materials & Supplies	49	98	0	0	0	250	0	250	250	0
Purchased Services	2,419,708	1,874,080	66,098	148,031	214,130	612,847	650,000	1,262,847	1,048,716	17
Other Expenses	1,814	1,685	721	0	721	1,805	0	1,805	1,083	40
Allocations	24,826	24,454	5,352	0	5,352	27,310	0	27,310	21,958	20
<b>Department Total</b>	<b>2,446,399</b>	<b>1,900,318</b>	<b>72,172</b>	<b>148,031</b>	<b>220,203</b>	<b>642,212</b>	<b>650,000</b>	<b>1,292,212</b>	<b>1,072,008</b>	<b>17 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
<b>001-160 City Attorney</b>							
5000 Materials & Supplies		50	98	0	250	250	0
5400 Purchased Services		564,111	453,166	66,099	612,847	546,748	11
8900 Other Expenses		1,815	1,686	721	1,805	1,084	40
8990 Allocations		24,826	24,454	5,352	27,310	21,958	20
<b>Total 001-160</b>	<b>590,802</b>	<b>479,404</b>	<b>72,172</b>	<b>642,212</b>	<b>570,040</b>	<b>11</b>	<b>50</b>
<b>Total General/Park Funds</b>	<b>590,802</b>	<b>479,404</b>	<b>72,172</b>	<b>642,212</b>	<b>570,040</b>	<b>11</b>	<b>50</b>
<b>052-160 Specialized Community Services</b>							
<b>Total 052-160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>900-160 General Liability Insurance Reserve</b>							
5400 Purchased Services	1,855,598	1,420,915	148,032	650,000	501,968	23	
<b>Total 900-160</b>	<b>1,855,598</b>	<b>1,420,915</b>	<b>148,032</b>	<b>650,000</b>	<b>501,968</b>	<b>23</b>	<b>50</b>
<b>Total Other Funds</b>	<b>1,855,598</b>	<b>1,420,915</b>	<b>148,032</b>	<b>650,000</b>	<b>501,968</b>	<b>23</b>	<b>50</b>
<b>Department Total</b>	<b>2,446,400</b>	<b>1,900,319</b>	<b>220,204</b>	<b>1,292,212</b>	<b>1,072,008</b>	<b>17</b>	<b>50</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Multi Fund/Dept** Budget Year: 2024

Budget Version 10: Working

City Attorney		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>Fund - Dept 001-160</b> GENERAL-CITY ATTORNEY									
	Materials & Supplies	95.97	0.00	0.00	0.00	250.00	250.00	100	50
	Purchased Services	110,464.70	0.00	66,098.94	0.00	612,847.00	546,748.06	89	50
	Other Expenses	807.39	0.00	721.08	0.00	1,805.00	1,083.92	60	50
End Fund - Dept 001-160		111,368.06	0.00	66,820.02	0.00	614,902.00	548,081.98	89	48
<b>Fund - Dept 052-160</b> Specialized Community Services									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 052-160		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 900-160</b> GENERAL LIAB INS RSRV-CA									
	Purchased Services	625,759.30	1,705.00	148,031.66	0.00	650,000.00	501,968.34	77	50
End Fund - Dept 900-160		625,759.30	1,705.00	148,031.66	0.00	650,000.00	501,968.34	77	48
<b>Grand Totals : City Attorney</b>		<b>737,127.36</b>	<b>1,705.00</b>	<b>214,851.68</b>	<b>0.00</b>	<b>1,264,902.00</b>	<b>1,050,050.32</b>	<b>83</b>	<b>48</b>

**End Of Report Prepared for City Attorney**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-160** Budget Year: 2024

Budget Version 10: Working

GENERAL-CITY ATTORNEY		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>5000 Materials &amp; Supplies</b>									
5005	Postage & Mailing	95.97	0.00	0.00	0.00	250.00	250.00	100	
	<b>Materials &amp; Supplies</b>	<b>95.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>250.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	110,464.70	0.00	66,098.94	0.00	612,847.00	546,748.06	89	
	<b>Purchased Services</b>	<b>110,464.70</b>	<b>0.00</b>	<b>66,098.94</b>	<b>0.00</b>	<b>612,847.00</b>	<b>546,748.06</b>	<b>89</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5480	Communications	807.39	0.00	721.08	0.00	1,805.00	1,083.92	60	
	<b>Other Expenses</b>	<b>807.39</b>	<b>0.00</b>	<b>721.08</b>	<b>0.00</b>	<b>1,805.00</b>	<b>1,083.92</b>	<b>60</b>	<b>50</b>
<b>End Fund - Dept 001-160</b>		<b>111,368.06</b>	<b>0.00</b>	<b>66,820.02</b>	<b>0.00</b>	<b>614,902.00</b>	<b>548,081.98</b>	<b>89</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 900-160** Budget Year: 2024

Budget Version 10: Working

GENERAL LIAB INS RSRV-CA		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>5400 Purchased Services</b>									
5332	Contractual - Special Legal	199,540.82	1,705.00	89,427.96	0.00	500,000.00	410,572.04	82	
6151	Major Litigation Costs	426,218.48	0.00	58,603.70	0.00	150,000.00	91,396.30	61	
<b>Purchased Services</b>		<b>625,759.30</b>	<b>1,705.00</b>	<b>148,031.66</b>	<b>0.00</b>	<b>650,000.00</b>	<b>501,968.34</b>	<b>77</b>	<b>50</b>
<b>End Fund - Dept 900-160</b>		<b>625,759.30</b>	<b>1,705.00</b>	<b>148,031.66</b>	<b>0.00</b>	<b>650,000.00</b>	<b>501,968.34</b>	<b>77</b>	<b>48</b>



**Department Expense Report**

**Fund - Dept 900-160** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL LIAB INS RSRV-CA		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining
Category	Description	Actuals	Month	Actuals	brances			Remaining	Budg / Time
		Thru 12/2022	Actuals	Actuals					
<b>Grand Totals : City Attorney</b>		737,127.36	1,705.00	214,851.68	0.00	1,264,902.00	1,050,050.32	83	48

**End Of Report Prepared for City Attorney**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

# Monthly Budget Monitoring Report

City Clerk & City Council

(Dept. Name)

Fiscal Year 2023-24 Monthly Report for the **period ending:** December 31, 2023

**Department Contact: Debbie Presson, City Clerk-Elections Official**

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

**Overall Summary:**

The City Council budget actuals are currently within budget and on track. Due to a significant investment to replace outdated equipment, we anticipate a possible shortfall, but will continue to monitor the spending.

The City Clerk budget actuals are trending within budget.

**APPROVALS:**

X	Review	Signature	Date
X	Department Director		1/9/24

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**

**City Clerk**

City Clerk Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	600,440	658,536	416,232	0	416,232	927,926	0	927,926	511,693	45
Materials & Supplies	6,985	7,231	5,448	0	5,448	18,250	0	18,250	12,801	30
Purchased Services	137,785	120,910	17,343	87,116	104,460	227,675	113,645	341,320	236,859	31
Other Expenses	72,870	413,214	27,824	0	27,824	708,500	0	708,500	680,675	4
Non-Recurring Operating Allocations	7,253	749	0	0	0	0	0	0	0	4
	183,059	200,158	61,436	0	61,436	234,636	0	234,636	173,200	26
<b>Department Total</b>	<b>1,008,394</b>	<b>1,400,800</b>	<b>528,284</b>	<b>87,116</b>	<b>615,401</b>	<b>2,116,987</b>	<b>113,645</b>	<b>2,230,632</b>	<b>1,615,230</b>	<b>28 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-101 City Council</b>						
4000 Salaries & Employee Benefits	113,173	113,094	58,093	111,721	53,628	52
5000 Materials & Supplies	1,310	1,352	3,376	9,900	6,524	34
5400 Purchased Services	7,500	0	11,344	36,000	24,656	32
8900 Other Expenses	56,003	82,183	11,020	70,100	59,080	16
8990 Allocations	85,610	77,943	17,785	84,324	66,539	21
<b>Total 001-101</b>	<b>263,596</b>	<b>274,572</b>	<b>101,618</b>	<b>312,045</b>	<b>210,427</b>	<b>33 50</b>
<b>001-103 City Clerk</b>						
4000 Salaries & Employee Benefits	487,268	545,442	358,140	816,205	458,065	44
5000 Materials & Supplies	5,675	5,880	2,072	8,350	6,278	25
5400 Purchased Services	50,586	38,562	6,000	191,675	185,675	3
8900 Other Expenses	16,867	331,032	16,805	638,400	621,595	3
8910 Non-Recurring Operating	7,254	750	0	0	0	0
8990 Allocations	97,449	122,215	43,651	150,312	106,661	29
<b>Total 001-103</b>	<b>665,099</b>	<b>1,043,881</b>	<b>426,668</b>	<b>1,804,942</b>	<b>1,378,274</b>	<b>24 50</b>
<b>Total General/Park Funds</b>	<b>928,695</b>	<b>1,318,453</b>	<b>528,286</b>	<b>2,116,987</b>	<b>1,588,701</b>	<b>24 50</b>
<b>051-000 Arts and Culture</b>						
5400 Purchased Services	34,669	30,635	43,905	43,905	0	100
<b>Total 051-000</b>	<b>34,669</b>	<b>30,635</b>	<b>43,905</b>	<b>43,905</b>	<b>0</b>	<b>100 50</b>

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
City Clerk

City Clerk Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
<b>052-101 Specialized Community Services</b>							
5400 Purchased Services	0	0	0	25,000	25,000	0	
<b>Total 052-101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>50</b>
<b>210-180 PEG - Public, Educational &amp; Government</b>							
5400 Purchased Services	45,031	51,714	43,212	44,740	1,528	97	
<b>Total 210-180</b>	<b>45,031</b>	<b>51,714</b>	<b>43,212</b>	<b>44,740</b>	<b>1,528</b>	<b>97</b>	<b>50</b>
<b>Total Other Funds</b>	<b>79,700</b>	<b>82,349</b>	<b>87,117</b>	<b>113,645</b>	<b>26,528</b>	<b>77</b>	<b>50</b>
<b>Department Total</b>	<b>1,008,395</b>	<b>1,400,802</b>	<b>615,403</b>	<b>2,230,632</b>	<b>1,615,229</b>	<b>28</b>	<b>50</b>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

City Clerk		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>Fund - Dept 001-101</b> GENERAL-CITY COUNCIL									
Salaries & Employee Benefits		63,295.78	9,414.46	58,092.81	0.00	111,721.00	53,628.19	48	48
Materials & Supplies		0.00	0.00	3,376.40	0.00	9,900.00	6,523.60	66	50
Purchased Services		0.00	0.00	11,343.69	4,103.20	36,000.00	20,553.11	57	50
Other Expenses		12,936.70	54.41	11,019.55	0.00	70,100.00	59,080.45	84	50
End Fund - Dept 001-101		76,232.48	9,468.87	83,832.45	4,103.20	227,721.00	139,785.35	61	48
<b>Fund - Dept 001-103</b> GENERAL-CITY CLERK									
Salaries & Employee Benefits		252,325.70	92,884.27	358,139.73	0.00	816,205.00	458,065.27	56	48
Materials & Supplies		2,253.69	7.00	2,071.90	0.00	8,350.00	6,278.10	75	50
Purchased Services		29,991.87	0.00	6,000.00	7,610.00	191,675.00	178,065.00	93	50
Other Expenses		6,545.54	303.68	16,804.88	0.00	638,400.00	621,595.12	97	50
End Fund - Dept 001-103		291,116.80	93,194.95	383,016.51	7,610.00	1,654,630.00	1,264,003.49	76	48
<b>Fund - Dept 051-000</b> ARTS AND CULTURE									
Purchased Services		30,635.00	0.00	43,905.00	0.00	43,905.00	0.00	0	50
End Fund - Dept 051-000		30,635.00	0.00	43,905.00	0.00	43,905.00	0.00	0	48
<b>Fund - Dept 052-101</b> Specialized Community Services									
Purchased Services		0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	50
End Fund - Dept 052-101		0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	48
<b>Fund - Dept 210-180</b> PEG - INFORMATION SYSTEMS									
Purchased Services		51,714.07	0.00	43,211.69	0.00	44,740.00	1,528.31	3	50
End Fund - Dept 210-180		51,714.07	0.00	43,211.69	0.00	44,740.00	1,528.31	3	48
<b>Grand Totals : City Clerk</b>		449,698.35	102,663.82	553,965.65	11,713.20	1,995,996.00	1,430,317.15	72	48

**End Of Report Prepared for City Clerk**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

**Fund - Dept 001-101** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-CITY COUNCIL		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4020	Salaries - Hourly Pay	29,407.50	4,845.00	29,070.00	0.00	58,140.00	29,070.00	50	
4690	Employee Benefits Other	33,888.28	4,569.46	29,022.81	0.00	53,581.00	24,558.19	46	
	<b>Salaries &amp; Employee Benefits</b>	<b>63,295.78</b>	<b>9,414.46</b>	<b>58,092.81</b>	<b>0.00</b>	<b>111,721.00</b>	<b>53,628.19</b>	<b>48</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	0.00	0.00	400.00	400.00	100	
5010	Outside Printing Expense	0.00	0.00	3,376.40	0.00	9,500.00	6,123.60	64	
	<b>Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>3,376.40</b>	<b>0.00</b>	<b>9,900.00</b>	<b>6,523.60</b>	<b>66</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	0.00	11,343.69	4,103.20	36,000.00	20,553.11	57	
	<b>Purchased Services</b>	<b>0.00</b>	<b>0.00</b>	<b>11,343.69</b>	<b>4,103.20</b>	<b>36,000.00</b>	<b>20,553.11</b>	<b>57</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100	
5385	Business Expenses	19.29	0.00	275.09	0.00	2,100.00	1,824.91	87	
5386	Conference Expenses	0.00	0.00	1,173.80	0.00	2,000.00	826.20	41	
5390	Training	0.00	0.00	0.00	0.00	7,000.00	7,000.00	100	
5480	Communications	190.05	0.00	201.20	0.00	1,500.00	1,298.80	87	
6053	Boards and Commissions Expense	236.49	0.00	0.00	0.00	5,000.00	5,000.00	100	
6056	Meeting Expenses	1,864.87	54.41	2,477.96	0.00	6,500.00	4,022.04	62	
6114	Council Broadcasts	10,626.00	0.00	6,891.50	0.00	16,000.00	9,108.50	57	
	<b>Other Expenses</b>	<b>12,936.70</b>	<b>54.41</b>	<b>11,019.55</b>	<b>0.00</b>	<b>70,100.00</b>	<b>59,080.45</b>	<b>84</b>	<b>50</b>
<b>End Fund - Dept 001-101</b>		<b>76,232.48</b>	<b>9,468.87</b>	<b>83,832.45</b>	<b>4,103.20</b>	<b>227,721.00</b>	<b>139,785.35</b>	<b>61</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 001-103** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-CITY CLERK		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	152,890.16	57,634.69	220,835.68	0.00	490,568.00	269,732.32	55	
4005	Salaries - Supplemental Comp.	0.00	0.00	2,001.48	0.00	0.00	-2,001.48	0	Over
4050	Salaries - Overtime	1,678.99	1,077.62	2,571.95	0.00	7,373.00	4,801.05	65	
4690	Employee Benefits Other	97,756.55	34,171.96	132,730.62	0.00	318,264.00	185,533.38	58	
<b>Salaries &amp; Employee Benefits</b>		<b>252,325.70</b>	<b>92,884.27</b>	<b>358,139.73</b>	<b>0.00</b>	<b>816,205.00</b>	<b>458,065.27</b>	<b>56</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,863.77	7.00	1,810.02	0.00	5,450.00	3,639.98	67	
5005	Postage & Mailing	235.92	0.00	145.88	0.00	1,000.00	854.12	85	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5050	Books/Periodicals/Software	154.00	0.00	116.00	0.00	900.00	784.00	87	
<b>Materials &amp; Supplies</b>		<b>2,253.69</b>	<b>7.00</b>	<b>2,071.90</b>	<b>0.00</b>	<b>8,350.00</b>	<b>6,278.10</b>	<b>75</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	23,671.87	0.00	6,000.00	0.00	44,065.00	38,065.00	86	
5400	Professional Services	6,320.00	0.00	0.00	7,610.00	147,610.00	140,000.00	95	
<b>Purchased Services</b>		<b>29,991.87</b>	<b>0.00</b>	<b>6,000.00</b>	<b>7,610.00</b>	<b>191,675.00</b>	<b>178,065.00</b>	<b>93</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	1,307.97	0.00	813.21	0.00	8,000.00	7,186.79	90	
5370	Memberships/Dues	1,075.00	0.00	1,475.00	0.00	2,750.00	1,275.00	46	
5385	Business Expenses	237.64	0.00	0.00	0.00	2,400.00	2,400.00	100	
5386	Conference Expenses	0.00	245.08	795.08	0.00	7,500.00	6,704.92	89	
5390	Training	1,500.00	0.00	1,659.50	0.00	7,500.00	5,840.50	78	
5480	Communications	1,303.70	0.00	1,082.69	0.00	2,250.00	1,167.31	52	
6050	Elections	828.27	0.00	4,859.01	0.00	600,000.00	595,140.99	99	
6053	Boards and Commissions Expense	0.00	0.00	161.92	0.00	2,000.00	1,838.08	92	
6150	Municipal Code Update	292.96	58.60	5,958.47	0.00	6,000.00	41.53	1	
<b>Other Expenses</b>		<b>6,545.54</b>	<b>303.68</b>	<b>16,804.88</b>	<b>0.00</b>	<b>638,400.00</b>	<b>621,595.12</b>	<b>97</b>	<b>50</b>
<b>End Fund - Dept 001-103</b>		<b>291,116.80</b>	<b>93,194.95</b>	<b>383,016.51</b>	<b>7,610.00</b>	<b>1,654,630.00</b>	<b>1,264,003.49</b>	<b>76</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 051-000** Budget Year: 2024

Budget Version 10: Working

ARTS AND CULTURE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>5400 Purchased Services</b>									
5330	Contractual	30,635.00	0.00	43,905.00	0.00	30,635.00	-13,270.00	-43	Over
5400	Professional Services	0.00	0.00	0.00	0.00	13,270.00	13,270.00	100	
<b>Purchased Services</b>		<b>30,635.00</b>	<b>0.00</b>	<b>43,905.00</b>	<b>0.00</b>	<b>43,905.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 051-000</b>		<b>30,635.00</b>	<b>0.00</b>	<b>43,905.00</b>	<b>0.00</b>	<b>43,905.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 052-101** Budget Year: 2024

Budget Version 10: Working

Specialized Community Services		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description							Budg / Time	
<b>5400 Purchased Services</b>									
5330	Contractual	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	
	<b>Purchased Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 052-101</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>100</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 210-180** Budget Year: 2024

Budget Version 10: Working

**PEG - INFORMATION SYSTEMS**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
5555	Maint Agreements Other	51,714.07	0.00	43,211.69	0.00	44,740.00	1,528.31	3
	<b>Purchased Services</b>	<b>51,714.07</b>	<b>0.00</b>	<b>43,211.69</b>	<b>0.00</b>	<b>44,740.00</b>	<b>1,528.31</b>	<b>3 50</b>
<b>End Fund - Dept 210-180</b>		<b>51,714.07</b>	<b>0.00</b>	<b>43,211.69</b>	<b>0.00</b>	<b>44,740.00</b>	<b>1,528.31</b>	<b>3 48</b>

**Department Expense Report**

**Fund - Dept 210-180** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

**PEG - INFORMATION SYSTEMS**

Category Description

Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
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Grand Totals : City Clerk

449,698.35	102,663.82	553,965.65	11,713.20	1,995,996.00	1,430,317.15	72 48
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**End Of Report Prepared for City Clerk**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**City Manager**

City Manager Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	985,287	806,935	404,167	0	404,167	884,524	0	884,524	480,356	46
Materials & Supplies	3,481	6,030	2,605	0	2,605	7,395	0	7,395	4,789	35
Purchased Services	306,435	130,352	31,653	(19,875)	11,778	303,788	30,800	334,588	322,810	4
Other Expenses	121,567	140,690	36,272	0	36,272	155,783	500	156,283	120,010	23
Non-Recurring Operating Allocations	0	0	0	0	0	0	0	0	0	23
	159,769	160,116	50,706	0	50,706	178,210	0	178,210	127,504	28
<b>Department Total</b>	<b>1,576,541</b>	<b>1,244,125</b>	<b>525,404</b>	<b>(19,875)</b>	<b>505,529</b>	<b>1,529,700</b>	<b>31,300</b>	<b>1,561,000</b>	<b>1,055,470</b>	<b>32 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-106 City Management</b>						
4000 Salaries & Employee Benefits	969,793	806,101	404,167	884,524	480,357	46
5000 Materials & Supplies	3,175	5,870	2,605	6,895	4,290	38
5400 Purchased Services	134,575	49,599	10,950	157,567	146,617	7
8900 Other Expenses	6,633	18,743	8,052	25,905	17,853	31
8910 Non-Recurring Operating	0	0	0	0	0	0
8990 Allocations	158,608	158,958	50,435	176,603	126,168	29
<b>Total 001-106</b>	<b>1,272,784</b>	<b>1,039,271</b>	<b>476,209</b>	<b>1,251,494</b>	<b>775,285</b>	<b>38 50</b>
<b>001-112 Economic Development</b>						
5000 Materials & Supplies	0	0	0	500	500	0
5400 Purchased Services	74,362	72,495	20,703	146,221	125,518	14
8900 Other Expenses	113,988	121,744	28,221	129,878	101,657	22
8910 Non-Recurring Operating	0	0	0	0	0	0
8990 Allocations	1,161	1,128	271	1,607	1,336	17
<b>Total 001-112</b>	<b>189,511</b>	<b>195,367</b>	<b>49,195</b>	<b>278,206</b>	<b>229,011</b>	<b>18 50</b>
<b>Total General/Park Funds</b>	<b>1,462,295</b>	<b>1,234,638</b>	<b>525,404</b>	<b>1,529,700</b>	<b>1,004,296</b>	<b>34 50</b>
<b>050-106 Donations</b>						
<b>Total 050-106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 50</b>
<b>100-106 Grants-Operating Activities</b>						

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
City Manager

City Manager Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
8900 Other Expenses	0	0	0	500	500	0	
<b>Total 100-106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>50</b>
<b>875-106 Cannabis Permit Program</b>							
4000 Salaries & Employee Benefits	15,495	835	0	0	0	0	
5000 Materials & Supplies	306	160	0	0	0	0	
5400 Purchased Services	97,498	8,259	(19,875)	30,800	50,675	-65	
8900 Other Expenses	947	204	0	0	0	0	
8990 Allocations	0	30	0	0	0	0	
<b>Total 875-106</b>	<b>114,246</b>	<b>9,488</b>	<b>(19,875)</b>	<b>30,800</b>	<b>50,675</b>	<b>-65</b>	<b>50</b>
<b>Total Other Funds</b>	<b>114,246</b>	<b>9,488</b>	<b>(19,875)</b>	<b>31,300</b>	<b>51,175</b>	<b>-63</b>	<b>50</b>
<b>Department Total</b>	<b>1,576,541</b>	<b>1,244,126</b>	<b>505,529</b>	<b>1,561,000</b>	<b>1,055,471</b>	<b>32</b>	<b>50</b>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

City Manager	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Fund - Dept 001-106</b> GENERAL-CITY MANAGER								
Salaries & Employee Benefits	404,106.18	105,245.54	404,167.44	0.00	884,524.00	480,356.56	54	48
Materials & Supplies	3,054.23	21.76	2,605.17	0.00	6,895.00	4,289.83	62	50
Purchased Services	23,371.14	5,343.75	10,950.00	103,116.50	157,567.00	43,500.50	28	50
Other Expenses	10,202.72	0.00	8,051.93	0.00	25,905.00	17,853.07	69	50
<b>End Fund - Dept 001-106</b>	<b>440,734.27</b>	<b>110,611.05</b>	<b>425,774.54</b>	<b>103,116.50</b>	<b>1,074,891.00</b>	<b>545,999.96</b>	<b>51</b>	<b>48</b>
<b>Fund - Dept 001-112</b> GENERAL-ECONOMIC DEVEL								
Materials & Supplies	0.00	0.00	0.00	0.00	500.00	500.00	100	50
Purchased Services	27,513.87	0.00	20,703.00	0.00	146,221.00	125,518.00	86	50
Other Expenses	19,612.85	0.00	28,220.61	98,521.00	129,878.00	3,136.39	2	50
<b>End Fund - Dept 001-112</b>	<b>47,126.72</b>	<b>0.00</b>	<b>48,923.61</b>	<b>98,521.00</b>	<b>276,599.00</b>	<b>129,154.39</b>	<b>47</b>	<b>48</b>
<b>Fund - Dept 050-106</b> DONATIONS-CITY MANAGER								
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 050-106</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>Fund - Dept 100-106</b> GRANTS CITY MANAGEMENT								
Other Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	50
<b>End Fund - Dept 100-106</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100</b>	<b>48</b>
<b>Fund - Dept 875-106</b> Cannabis Permit Program								
Materials & Supplies	159.84	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	3,659.04	0.00	-19,875.00	25,475.00	30,800.00	25,200.00	82	50
Other Expenses	204.20	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 875-106</b>	<b>4,023.08</b>	<b>0.00</b>	<b>-19,875.00</b>	<b>25,475.00</b>	<b>30,800.00</b>	<b>25,200.00</b>	<b>82</b>	<b>48</b>
<b>Grand Totals : City Manager</b>	<b>491,884.07</b>	<b>110,611.05</b>	<b>454,823.15</b>	<b>227,112.50</b>	<b>1,382,790.00</b>	<b>700,854.35</b>	<b>51</b>	<b>48</b>

**End Of Report Prepared for City Manager**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-106** Budget Year: 2024

Budget Version 10: Working

GENERAL-CITY MANAGER		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	240,413.51	60,009.45	250,367.47	0.00	537,060.00	286,692.53	53	
4050	Salaries - Overtime	0.65	0.00	0.00	0.00	15,000.00	15,000.00	100	
4690	Employee Benefits Other	163,692.02	45,236.09	153,799.97	0.00	332,464.00	178,664.03	54	
	<b>Salaries &amp; Employee Benefits</b>	<b>404,106.18</b>	<b>105,245.54</b>	<b>404,167.44</b>	<b>0.00</b>	<b>884,524.00</b>	<b>480,356.56</b>	<b>54</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,325.69	21.76	327.69	0.00	3,000.00	2,672.31	89	
5005	Postage & Mailing	61.69	0.00	0.00	0.00	275.00	275.00	100	
5010	Outside Printing Expense	1,226.95	0.00	2,101.30	0.00	3,000.00	898.70	30	
5050	Books/Periodicals/Software	439.90	0.00	176.18	0.00	600.00	423.82	71	
6261	Records Purge	0.00	0.00	0.00	0.00	20.00	20.00	100	
	<b>Materials &amp; Supplies</b>	<b>3,054.23</b>	<b>21.76</b>	<b>2,605.17</b>	<b>0.00</b>	<b>6,895.00</b>	<b>4,289.83</b>	<b>62</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	23,371.14	5,343.75	10,950.00	103,116.50	157,567.00	43,500.50	28	
	<b>Purchased Services</b>	<b>23,371.14</b>	<b>5,343.75</b>	<b>10,950.00</b>	<b>103,116.50</b>	<b>157,567.00</b>	<b>43,500.50</b>	<b>28</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	2,965.94	0.00	3,190.00	0.00	5,305.00	2,115.00	40	
5385	Business Expenses	332.05	0.00	305.57	0.00	1,000.00	694.43	69	
5386	Conference Expenses	1,362.72	0.00	2,375.00	0.00	9,000.00	6,625.00	74	
5390	Training	2,895.00	0.00	0.00	0.00	5,000.00	5,000.00	100	
5480	Communications	2,519.60	0.00	2,181.36	0.00	5,300.00	3,118.64	59	
6667	Public Information Officer Exp	127.41	0.00	0.00	0.00	300.00	300.00	100	
	<b>Other Expenses</b>	<b>10,202.72</b>	<b>0.00</b>	<b>8,051.93</b>	<b>0.00</b>	<b>25,905.00</b>	<b>17,853.07</b>	<b>69</b>	<b>50</b>
<b>End Fund - Dept 001-106</b>		<b>440,734.27</b>	<b>110,611.05</b>	<b>425,774.54</b>	<b>103,116.50</b>	<b>1,074,891.00</b>	<b>545,999.96</b>	<b>51</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 001-112** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-ECONOMIC DEVEL		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>5000 Materials &amp; Supplies</b>									
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	500.00	500.00	100	
	<b>Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	27,513.87	0.00	20,703.00	0.00	111,221.00	90,518.00	81	
5400	Professional Services	0.00	0.00	0.00	0.00	35,000.00	35,000.00	100	
	<b>Purchased Services</b>	<b>27,513.87</b>	<b>0.00</b>	<b>20,703.00</b>	<b>0.00</b>	<b>146,221.00</b>	<b>125,518.00</b>	<b>86</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	16,200.37	0.00	16,433.83	0.00	16,401.00	-32.83	0	Over
5385	Business Expenses	477.00	0.00	800.38	0.00	477.00	-323.38	-68	Over
5386	Conference Expenses	80.00	0.00	436.90	0.00	2,710.00	2,273.10	84	
5480	Communications	81.14	0.00	70.50	0.00	190.00	119.50	63	
6109	Economic Services	2,774.34	0.00	10,479.00	98,521.00	110,100.00	1,100.00	1	
	<b>Other Expenses</b>	<b>19,612.85</b>	<b>0.00</b>	<b>28,220.61</b>	<b>98,521.00</b>	<b>129,878.00</b>	<b>3,136.39</b>	<b>2</b>	<b>50</b>
<b>End Fund - Dept 001-112</b>		<b>47,126.72</b>	<b>0.00</b>	<b>48,923.61</b>	<b>98,521.00</b>	<b>276,599.00</b>	<b>129,154.39</b>	<b>47</b>	<b>48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 100-106** Budget Year: 2024

Budget Version 10: Working

**GRANTS CITY MANAGEMENT**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>8900 Other Expenses</b>									
6667	Public Information Officer Exp	0.00	0.00	0.00	0.00	500.00	500.00	100	
	<b>Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 100-106</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 875-106** Budget Year: 2024

Budget Version 10: Working

Cannabis Permit Program		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>5000 Materials &amp; Supplies</b>									
5005	Postage & Mailing	159.84	0.00	0.00	0.00	0.00	0.00	0	
	<b>Materials &amp; Supplies</b>	<b>159.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	3,659.04	0.00	-19,875.00	25,475.00	30,800.00	25,200.00	82	
	<b>Purchased Services</b>	<b>3,659.04</b>	<b>0.00</b>	<b>-19,875.00</b>	<b>25,475.00</b>	<b>30,800.00</b>	<b>25,200.00</b>	<b>82</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	204.20	0.00	0.00	0.00	0.00	0.00	0	
	<b>Other Expenses</b>	<b>204.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 875-106</b>		<b>4,023.08</b>	<b>0.00</b>	<b>-19,875.00</b>	<b>25,475.00</b>	<b>30,800.00</b>	<b>25,200.00</b>	<b>82</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 875-106** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

**Cannabis Permit Program**

**Category Description**

<b>Prior Year's Actuals Thru 12/2022</b>	<b>Current Month Actuals</b>	<b>Year To Date Actuals</b>	<b>Encum- brances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Remaining Budg / Time</b>
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<b>Grand Totals : City Manager</b>	491,884.07	110,611.05	454,823.15	227,112.50	1,382,790.00	700,854.35	51 48
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**End Of Report Prepared for City Manager**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Community Development Department

(Dept. Name)

Fiscal Year 2023-24 Monthly Report for the **period ending:** December 31, 2023

**Department Contact:** Brendan Vieg, Community Development Director

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

## Overall Summary:

The Community Development Department's Fiscal Year 2023-24 expense reports as provided by the Finance Division have been reviewed by CDD staff, and expenditures do not exceed budget appropriations. The Department's Operating Summary figures, as of December 31, 2023, show 41% of the total departmental budget used and 50% time used in the fiscal year.

## Items of Interest:

### NEW:

#### Item #1:

Location: CDD 001-510 Planning  
 Expenditure Item: 4000 Salaries & Employee Benefits (57%)  
 Description: Planning Salaries & Employee Benefits are split between General Fund (001), Subdivisions (863), and Private Planning (872) Funds.  
 Analysis: Subdivisions Salaries & Employee Benefits are low. Staff code time to Real Time Billing accounts based on project need. It is expected that if salaries are low in the Subdivisions Fund, that they will be higher in one of the other two funds.  
 Action Plan: Remind staff to code time to projects and continue to monitor.

#### Item #2:

Location: CDD 871-520 Private Development - Building  
 Expenditure Item: 5400 Purchased Services (67%)  
 Description: 5400 Professional Services – The Department contracts Plan Review and Inspection Services to assist with a higher work volume than staff can handle. The work is offset by revenues generated in permit fees for construction projects.  
 Analysis: Appropriations set at budget for professional services are insufficient for the number and scope of projects requiring plan review and inspections.  
 Action Plan: Staff is working with Finance to increase appropriations, which are offset by revenues already realized.

#### Item #3:

Location: CDD 935-185 Information Systems (GIS)  
 Expenditure Item: 8990 Allocations (67%)

**Description:** 5030 Insurance – Liability insurance is managed by Finance and is based on the number of staff. It is unpredictable in the timing of payments as it is based on settlements.

**Analysis:** GIS is the only division with an allocation of only insurance. Other divisions show a lower percentage for the category because they also have allocations to support departments, which balance the percentage in this category. All divisions show an equally high percentage for insurance.

**Action Plan:** No action is necessary, continue to monitor.

**PREVIOUS:****Item #1:**

**Location:** CDD 001-510 Planning

**Expenditure Item:** 8900 Other Expenses (60%)

**Description:** 6108 LAFCO Operations – This is the City’s apportioned share of Butte Local Agency Formation Commission (LAFCO) operating expenses for FY 2023-24, and other LAFCO and annexation expenses.

**Analysis:** This budget line item is used for the annual LAFCO apportionment, which has already been billed and paid in full, as required by agreement. This year’s annual payment is within the budget amount.

**Action Plan:** No action is necessary, continue to monitor.

**APPROVALS:**

Review	Signature	Date
Brendan Vieg, Community Development Director	<i>Brendan Vieg</i>	Jan 9, 2024

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Community Development**

Community Development Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	2,850,932	2,902,411	448,731	1,323,381	1,772,113	828,383	2,860,445	3,688,828	1,916,714	48
Materials & Supplies	25,414	30,025	3,388	14,231	17,619	13,609	53,771	67,380	49,760	26
Purchased Services	921,264	1,565,149	34,421	367,798	402,219	170,360	1,087,365	1,257,725	855,505	32
Other Expenses	251,664	331,951	212,900	27,529	240,429	368,262	105,380	473,642	233,212	51
Non-Recurring Operating Allocations	101,450	16,199	0	0	0	0	0	0	0	51
Allocations	987,898	1,147,267	80,050	306,612	386,662	340,872	1,007,279	1,348,151	961,488	29
<b>Department Total</b>	<b>5,138,624</b>	<b>5,993,005</b>	<b>779,491</b>	<b>2,039,552</b>	<b>2,819,044</b>	<b>1,721,486</b>	<b>5,114,240</b>	<b>6,835,726</b>	<b>4,016,681</b>	<b>41 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-510 Planning</b>						
4000 Salaries & Employee Benefits	302,852	326,644	201,537	351,332	149,795	57
5000 Materials & Supplies	510	953	791	3,312	2,521	24
5400 Purchased Services	38,097	0	0	40,000	40,000	0
8900 Other Expenses	208,991	269,167	210,142	349,252	139,110	60
8990 Allocations	132,256	187,975	51,228	243,017	191,789	21
<b>Total 001-510</b>	<b>682,706</b>	<b>784,739</b>	<b>463,698</b>	<b>986,913</b>	<b>523,215</b>	<b>47 50</b>
<b>001-520 Building Inspection</b>						
8900 Other Expenses	0	(291)	0	0	0	0
<b>Total 001-520</b>	<b>0</b>	<b>(291)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 50</b>
<b>001-535 Code Enforcement</b>						
4000 Salaries & Employee Benefits	273,434	471,117	247,195	477,051	229,856	52
5000 Materials & Supplies	4,344	5,606	2,598	10,297	7,699	25
5400 Purchased Services	13,627	103,000	34,421	130,360	95,939	26
8900 Other Expenses	11,583	16,342	2,758	19,010	16,252	15
8990 Allocations	65,875	92,461	28,823	97,855	69,032	29
<b>Total 001-535</b>	<b>368,863</b>	<b>688,526</b>	<b>315,795</b>	<b>734,573</b>	<b>418,778</b>	<b>43 50</b>
<b>Total General/Park Funds</b>	<b>1,051,569</b>	<b>1,472,974</b>	<b>779,493</b>	<b>1,721,486</b>	<b>941,993</b>	<b>45 50</b>

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Community Development**

Community Development	Prior Year Actuals		FY2023-24	FY2023-24	Remaining	Percent	
Department Summary by Fund-Activity	FY2021-22	FY2022-23	YTD	Modified	Budget	Used	
			Actuals	Adopted		Budg / Time	
<b>201-995 Community Development Blk Grant</b>							
8990 Allocations	31,518	36,310	15,718	47,154	31,436	33	
<b>Total 201-995</b>	<b>31,518</b>	<b>36,310</b>	<b>15,718</b>	<b>47,154</b>	<b>31,436</b>	<b>33</b>	<b>50</b>
<b>206-995 HOME - Federal Grants</b>							
8990 Allocations	8,085	50,388	10,565	31,695	21,130	33	
<b>Total 206-995</b>	<b>8,085</b>	<b>50,388</b>	<b>10,565</b>	<b>31,695</b>	<b>21,130</b>	<b>33</b>	<b>50</b>
<b>213-535 Abandoned Vehicle Abatement</b>							
4000 Salaries & Employee Benefits	143,675	0	0	0	0	0	
5000 Materials & Supplies	1,690	0	0	0	0	0	
5400 Purchased Services	74,835	0	0	0	0	0	
8900 Other Expenses	67	0	0	0	0	0	
8990 Allocations	18,390	0	0	0	0	0	
<b>Total 213-535</b>	<b>238,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>213-995 Abandoned Vehicle Abatement</b>							
8990 Allocations	9,535	0	3,771	0	(3,771)	0	
<b>Total 213-995</b>	<b>9,535</b>	<b>0</b>	<b>3,771</b>	<b>0</b>	<b>(3,771)</b>	<b>0</b>	<b>50</b>
<b>316-520 CASp Certification and Training Fund</b>							
4000 Salaries & Employee Benefits	3,895	11,407	10,972	27,927	16,955	39	
5000 Materials & Supplies	0	85	0	500	500	0	
5400 Purchased Services	0	0	0	3,000	3,000	0	
8900 Other Expenses	160	1,562	6,232	17,000	10,768	37	
8990 Allocations	300	2,150	1,223	3,369	2,146	36	
<b>Total 316-520</b>	<b>4,355</b>	<b>15,204</b>	<b>18,427</b>	<b>51,796</b>	<b>33,369</b>	<b>36</b>	<b>50</b>
<b>392-540 Affordable Housing</b>							
4000 Salaries & Employee Benefits	189,353	180,608	103,091	266,206	163,115	39	
5000 Materials & Supplies	2,083	1,443	518	3,495	2,977	15	
5400 Purchased Services	35,418	39,388	16,792	89,920	73,128	19	
8900 Other Expenses	5,190	4,032	3,440	13,230	9,790	26	
8990 Allocations	56,058	80,725	22,275	103,352	81,077	22	
<b>Total 392-540</b>	<b>288,102</b>	<b>306,196</b>	<b>146,116</b>	<b>476,203</b>	<b>330,087</b>	<b>31</b>	<b>50</b>
<b>392-995 Affordable Housing</b>							
8990 Allocations	41,212	29,777	17,164	51,492	34,328	33	
<b>Total 392-995</b>	<b>41,212</b>	<b>29,777</b>	<b>17,164</b>	<b>51,492</b>	<b>34,328</b>	<b>33</b>	<b>50</b>

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Community Development**

Community Development	Prior Year Actuals		FY2023-24	FY2023-24	Remaining	Percent	
Department Summary by Fund-Activity	FY2021-22	FY2022-23	YTD Actuals	Modified Adopted	Budget	Used Budg / Time	
<b>863-510 Subdivisions</b>							
4000 Salaries & Employee Benefits	142,901	200,374	52,001	178,674	126,673	29	
5000 Materials & Supplies	2,636	4,455	1,859	6,973	5,114	27	
5400 Purchased Services	233,105	669,632	67,113	372,305	305,192	18	
8900 Other Expenses	6,558	12,613	1,501	18,970	17,469	8	
8990 Allocations	30,399	31,272	7,763	30,432	22,669	26	
<b>Total 863-510</b>	<b>415,599</b>	<b>918,346</b>	<b>130,237</b>	<b>607,354</b>	<b>477,117</b>	<b>21</b>	<b>50</b>
<b>871-520 Private Development - Building</b>							
4000 Salaries & Employee Benefits	1,115,283	1,006,472	782,497	1,618,518	836,021	48	
5000 Materials & Supplies	4,763	5,303	6,115	16,336	10,221	37	
5400 Purchased Services	394,846	572,693	218,290	326,112	107,822	67	
8900 Other Expenses	11,282	16,730	8,712	27,379	18,667	32	
8910 Non-Recurring Operating	51,450	16,200	0	0	0	0	
8990 Allocations	200,213	239,667	84,405	271,447	187,042	31	
<b>Total 871-520</b>	<b>1,777,837</b>	<b>1,857,065</b>	<b>1,100,019</b>	<b>2,259,792</b>	<b>1,159,773</b>	<b>49</b>	<b>50</b>
<b>871-995 Private Development - Building</b>							
8990 Allocations	139,833	109,572	48,372	145,115	96,743	33	
<b>Total 871-995</b>	<b>139,833</b>	<b>109,572</b>	<b>48,372</b>	<b>145,115</b>	<b>96,743</b>	<b>33</b>	<b>50</b>
<b>872-510 Private Development - Planning</b>							
4000 Salaries & Employee Benefits	506,118	454,275	240,850	501,145	260,295	48	
5000 Materials & Supplies	6,936	9,866	5,326	13,050	7,724	41	
5400 Purchased Services	93,103	128,077	56,420	240,451	184,031	23	
8900 Other Expenses	7,438	9,499	5,319	23,101	17,782	23	
8910 Non-Recurring Operating	50,000	0	0	0	0	0	
8990 Allocations	169,611	183,867	49,106	195,952	146,846	25	
<b>Total 872-510</b>	<b>833,206</b>	<b>785,584</b>	<b>357,021</b>	<b>973,699</b>	<b>616,678</b>	<b>37</b>	<b>50</b>
<b>872-995 Private Development - Planning</b>							
8990 Allocations	74,684	87,287	38,658	115,974	77,316	33	
<b>Total 872-995</b>	<b>74,684</b>	<b>87,287</b>	<b>38,658</b>	<b>115,974</b>	<b>77,316</b>	<b>33</b>	<b>50</b>
<b>935-185 Information Systems</b>							
4000 Salaries & Employee Benefits	173,421	251,515	133,972	267,975	134,003	50	
5000 Materials & Supplies	2,452	2,315	414	13,417	13,003	3	
5400 Purchased Services	38,235	52,360	9,182	55,577	46,395	17	



**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Community Development**

<b>Community Development</b>	<b>Prior Year Actuals</b>		<b>FY2023-24 YTD Actuals</b>	<b>FY2023-24 Modified Adopted</b>	<b>Remaining Budget</b>	<b>Percent Used Budg / Time</b>	
	<b>FY2021-22</b>	<b>FY2022-23</b>					
<b>Department Summary by Fund-Activity</b>							
8900 Other Expenses	396	2,298	2,325	5,700	3,375	41	
8990 Allocations	9,929	15,816	7,593	11,297	3,704	67	
<b>Total 935-185</b>	<b>224,433</b>	<b>324,304</b>	<b>153,486</b>	<b>353,966</b>	<b>200,480</b>	<b>43</b>	<b>50</b>
<b>Total Other Funds</b>	<b>4,087,056</b>	<b>4,520,033</b>	<b>2,039,554</b>	<b>5,114,240</b>	<b>3,074,686</b>	<b>40</b>	<b>50</b>
<b>Department Total</b>	<b>5,138,625</b>	<b>5,993,007</b>	<b>2,819,047</b>	<b>6,835,726</b>	<b>4,016,679</b>	<b>41</b>	<b>50</b>

**Department Expense Report**

Multi Fund/Dept Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>Fund - Dept 001-510</b> GENERAL-PLANNING									
Salaries & Employee Benefits		154,524.30	46,059.46	201,536.62	0.00	351,332.00	149,795.38	43	48
Materials & Supplies		478.64	138.95	790.82	0.00	3,312.00	2,521.18	76	50
Purchased Services		0.00	0.00	0.00	0.00	40,000.00	40,000.00	100	50
Other Expenses		223,692.14	500.00	210,141.98	17,592.64	349,252.00	121,517.38	35	50
End Fund - Dept 001-510		378,695.08	46,698.41	412,469.42	17,592.64	743,896.00	313,833.94	42	48
<b>Fund - Dept 001-520</b> GENERAL-BUILDING INSPECTION									
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 001-520		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 001-535</b> CODE ENFORCEMENT									
Salaries & Employee Benefits		211,233.15	56,913.30	247,195.02	0.00	477,051.00	229,855.98	48	48
Materials & Supplies		1,488.04	841.20	2,597.76	0.00	10,297.00	7,699.24	75	50
Purchased Services		59,015.00	1,800.00	34,421.00	0.00	130,360.00	95,939.00	74	50
Other Expenses		6,935.20	250.00	2,758.12	0.00	19,010.00	16,251.88	85	50
End Fund - Dept 001-535		278,671.39	59,804.50	286,971.90	0.00	636,718.00	349,746.10	55	48
<b>Fund - Dept 213-535</b> ABANDON VEHICLE ABATEMENT									
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 213-535		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 316-520</b> CASp Cert & Training									
Salaries & Employee Benefits		1,543.51	1,519.07	10,971.88	0.00	27,927.00	16,955.12	61	48
Materials & Supplies		0.00	0.00	0.00	0.00	500.00	500.00	100	50
Purchased Services		0.00	0.00	0.00	0.00	3,000.00	3,000.00	100	50
Other Expenses		0.00	0.00	6,231.87	0.00	17,000.00	10,768.13	63	50
End Fund - Dept 316-520		1,543.51	1,519.07	17,203.75	0.00	48,427.00	31,223.25	64	48
<b>Fund - Dept 392-540</b> LOW-MOD HOUSING ASSET FUND									
Salaries & Employee Benefits		91,664.99	31,002.18	103,091.02	0.00	266,206.00	163,114.98	61	48
Materials & Supplies		825.90	250.00	518.50	0.00	3,495.00	2,976.50	85	50
Purchased Services		14,077.19	27.50	16,792.38	0.00	89,920.00	73,127.62	81	50
Other Expenses		2,228.62	179.91	3,440.23	0.00	13,230.00	9,789.77	74	50
End Fund - Dept 392-540		108,796.70	31,459.59	123,842.13	0.00	372,851.00	249,008.87	67	48
<b>Fund - Dept 863-510</b> SUBDIVISION PLANNING									
Salaries & Employee Benefits		96,760.44	14,411.16	52,000.61	0.00	178,674.00	126,673.39	71	48
Materials & Supplies		2,149.69	0.00	1,858.71	0.00	6,973.00	5,114.29	73	50
Purchased Services		172,102.50	4,160.00	67,113.30	125,059.47	372,305.00	180,132.23	48	50
Other Expenses		4,568.24	0.00	1,500.89	0.00	18,970.00	17,469.11	92	50
End Fund - Dept 863-510		275,580.87	18,571.16	122,473.51	125,059.47	576,922.00	329,389.02	57	48
<b>Fund - Dept 871-520</b> PRIVATE DEVELOPMENT-BLDG									
Salaries & Employee Benefits		382,464.56	185,604.71	782,496.59	0.00	1,618,518.00	836,021.41	52	48

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
	Materials & Supplies	1,692.30	2,129.07	6,114.56	0.00	16,336.00	10,221.44	63	50
	Purchased Services	113,378.32	0.00	218,290.20	0.00	326,112.00	107,821.80	33	50
	Other Expenses	3,668.10	0.00	8,712.05	0.00	27,379.00	18,666.95	68	50
<b>End Fund - Dept 871-520</b>		<b>501,203.28</b>	<b>187,733.78</b>	<b>1,015,613.40</b>	<b>0.00</b>	<b>1,988,345.00</b>	<b>972,731.60</b>	<b>49</b>	<b>48</b>
<b>Fund - Dept 872-510</b>		PRIVATE DEVELOPMENT - PLANNING							
	Salaries & Employee Benefits	186,887.54	55,943.52	240,849.87	0.00	501,145.00	260,295.13	52	48
	Materials & Supplies	4,680.41	138.97	5,325.52	0.00	13,050.00	7,724.48	59	50
	Purchased Services	33,206.18	6,435.00	56,419.68	0.00	240,451.00	184,031.32	77	50
	Other Expenses	4,482.05	0.00	5,319.38	0.00	23,101.00	17,781.62	77	50
<b>End Fund - Dept 872-510</b>		<b>229,256.18</b>	<b>62,517.49</b>	<b>307,914.45</b>	<b>0.00</b>	<b>777,747.00</b>	<b>469,832.55</b>	<b>60</b>	<b>48</b>
<b>Fund - Dept 935-185</b>		INFO SYSTEMS - GIS							
	Salaries & Employee Benefits	103,118.00	31,243.47	133,971.52	0.00	267,975.00	134,003.48	50	48
	Materials & Supplies	319.00	300.49	413.82	0.00	13,417.00	13,003.18	97	50
	Purchased Services	33,756.00	0.00	9,182.50	34,799.50	55,577.00	11,595.00	21	50
	Other Expenses	2,298.06	250.00	2,325.00	0.00	5,700.00	3,375.00	59	50
<b>End Fund - Dept 935-185</b>		<b>139,491.06</b>	<b>31,793.96</b>	<b>145,892.84</b>	<b>34,799.50</b>	<b>342,669.00</b>	<b>161,976.66</b>	<b>47</b>	<b>48</b>
<b>Grand Totals : Community Devlp</b>		<b>1,913,238.07</b>	<b>440,097.96</b>	<b>2,432,381.40</b>	<b>177,451.61</b>	<b>5,487,575.00</b>	<b>2,877,741.99</b>	<b>52</b>	<b>48</b>

**End Of Report Prepared for Community Development**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

**Fund - Dept 001-510** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	94,847.12	28,544.74	126,074.94	0.00	215,428.00	89,353.06	41		
4005	Salaries - Supplemental Comp.	290.54	0.00	782.03	0.00	0.00	-782.03	0	Over	
4690	Employee Benefits Other	59,386.64	17,514.72	74,679.65	0.00	135,904.00	61,224.35	45		
<b>Salaries &amp; Employee Benefits</b>		<b>154,524.30</b>	<b>46,059.46</b>	<b>201,536.62</b>	<b>0.00</b>	<b>351,332.00</b>	<b>149,795.38</b>	<b>43</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	375.59	138.95	730.25	0.00	1,475.00	744.75	50		
5005	Postage & Mailing	4.38	0.00	3.20	0.00	1,050.00	1,046.80	100		
5010	Outside Printing Expense	98.67	0.00	57.37	0.00	787.00	729.63	93		
<b>Materials &amp; Supplies</b>		<b>478.64</b>	<b>138.95</b>	<b>790.82</b>	<b>0.00</b>	<b>3,312.00</b>	<b>2,521.18</b>	<b>76</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	0.00	0.00	0.00	0.00	40,000.00	40,000.00	100		
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>100</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	4,009.00	4,009.00	100		
5385	Business Expenses	1,453.69	500.00	808.72	0.00	4,400.00	3,591.28	82		
5390	Training	0.00	0.00	23.18	0.00	8,250.00	8,226.82	100		
6108	LAFCO Operations	222,238.45	0.00	209,310.08	17,592.64	332,593.00	105,690.28	32		
<b>Other Expenses</b>		<b>223,692.14</b>	<b>500.00</b>	<b>210,141.98</b>	<b>17,592.64</b>	<b>349,252.00</b>	<b>121,517.38</b>	<b>35</b>	<b>50</b>	
<b>End Fund - Dept 001-510</b>		<b>378,695.08</b>	<b>46,698.41</b>	<b>412,469.42</b>	<b>17,592.64</b>	<b>743,896.00</b>	<b>313,833.94</b>	<b>42</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-535** Budget Year: 2024

Budget Version 10: Working

CODE ENFORCEMENT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category Description		Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	126,282.33	33,980.97	149,613.43	0.00	286,033.00	136,419.57	48		
4690	Employee Benefits Other	84,950.82	22,932.33	97,581.59	0.00	191,018.00	93,436.41	49		
<b>Salaries &amp; Employee Benefits</b>		<b>211,233.15</b>	<b>56,913.30</b>	<b>247,195.02</b>	<b>0.00</b>	<b>477,051.00</b>	<b>229,855.98</b>	<b>48</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	411.02	0.00	667.30	0.00	1,375.00	707.70	51		
5005	Postage & Mailing	254.20	0.00	423.04	0.00	1,210.00	786.96	65		
5010	Outside Printing Expense	112.61	841.20	1,216.16	0.00	660.00	-556.16	-84	Over	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	587.00	587.00	100		
5105	Small Tools and Equipment	193.23	0.00	151.54	0.00	2,002.00	1,850.46	92		
5110	Safety Equipment	0.00	0.00	9.19	0.00	1,813.00	1,803.81	99		
5120	Clothing/Uniforms	516.98	0.00	130.53	0.00	1,550.00	1,419.47	92		
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	1,100.00	1,100.00	100		
<b>Materials &amp; Supplies</b>		<b>1,488.04</b>	<b>841.20</b>	<b>2,597.76</b>	<b>0.00</b>	<b>10,297.00</b>	<b>7,699.24</b>	<b>75</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5330	Contractual	59,015.00	1,800.00	33,671.00	0.00	130,360.00	96,689.00	74		
5400	Professional Services	0.00	0.00	750.00	0.00	0.00	-750.00	0	Over	
<b>Purchased Services</b>		<b>59,015.00</b>	<b>1,800.00</b>	<b>34,421.00</b>	<b>0.00</b>	<b>130,360.00</b>	<b>95,939.00</b>	<b>74</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5370	Memberships/Dues	800.00	0.00	0.00	0.00	1,100.00	1,100.00	100		
5385	Business Expenses	134.67	250.00	352.90	0.00	1,000.00	647.10	65		
5390	Training	4,131.62	0.00	388.00	0.00	8,800.00	8,412.00	96		
5480	Communications	1,868.91	0.00	2,017.22	0.00	8,110.00	6,092.78	75		
<b>Other Expenses</b>		<b>6,935.20</b>	<b>250.00</b>	<b>2,758.12</b>	<b>0.00</b>	<b>19,010.00</b>	<b>16,251.88</b>	<b>85</b>	<b>50</b>	
<b>End Fund - Dept 001-535</b>		<b>278,671.39</b>	<b>59,804.50</b>	<b>286,971.90</b>	<b>0.00</b>	<b>636,718.00</b>	<b>349,746.10</b>	<b>55</b>	<b>48</b>	

**Department Expense Report**

**Fund - Dept 316-520** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

CASp Cert & Training		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022					Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	920.67	916.89	6,723.06	0.00	17,218.00	10,494.94	61	
4690	Employee Benefits Other	622.84	602.18	4,248.82	0.00	10,709.00	6,460.18	60	
<b>Salaries &amp; Employee Benefits</b>		<b>1,543.51</b>	<b>1,519.07</b>	<b>10,971.88</b>	<b>0.00</b>	<b>27,927.00</b>	<b>16,955.12</b>	<b>61</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	0.00	0.00	500.00	500.00	100	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100	
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>100</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	
5390	Training	0.00	0.00	6,231.87	0.00	15,500.00	9,268.13	60	
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>6,231.87</b>	<b>0.00</b>	<b>17,000.00</b>	<b>10,768.13</b>	<b>63</b>	<b>50</b>
<b>End Fund - Dept 316-520</b>		<b>1,543.51</b>	<b>1,519.07</b>	<b>17,203.75</b>	<b>0.00</b>	<b>48,427.00</b>	<b>31,223.25</b>	<b>64</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 392-540** Budget Year: 2024

Budget Version 10: Working

LOW-MOD HOUSING ASSET FUND		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	57,168.05	19,826.46	62,080.34	0.00	173,872.00	111,791.66	64	
4005	Salaries - Supplemental Comp.	1,088.26	0.00	4,975.88	0.00	0.00	-4,975.88	0	Over
4690	Employee Benefits Other	33,408.68	11,175.72	36,034.80	0.00	92,334.00	56,299.20	61	
<b>Salaries &amp; Employee Benefits</b>		<b>91,664.99</b>	<b>31,002.18</b>	<b>103,091.02</b>	<b>0.00</b>	<b>266,206.00</b>	<b>163,114.98</b>	<b>61</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	531.81	250.00	250.00	0.00	1,320.00	1,070.00	81	
5005	Postage & Mailing	189.73	0.00	14.97	0.00	700.00	685.03	98	
5010	Outside Printing Expense	86.36	0.00	253.53	0.00	1,000.00	746.47	75	
5050	Books/Periodicals/Software	18.00	0.00	0.00	0.00	475.00	475.00	100	
<b>Materials &amp; Supplies</b>		<b>825.90</b>	<b>250.00</b>	<b>518.50</b>	<b>0.00</b>	<b>3,495.00</b>	<b>2,976.50</b>	<b>85</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	13,925.00	27.50	16,659.50	0.00	89,700.00	73,040.50	81	
5401	Audit Services	152.19	0.00	132.88	0.00	220.00	87.12	40	
<b>Purchased Services</b>		<b>14,077.19</b>	<b>27.50</b>	<b>16,792.38</b>	<b>0.00</b>	<b>89,920.00</b>	<b>73,127.62</b>	<b>81</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	19.00	0.00	48.50	0.00	0.00	-48.50	0	Over
5370	Memberships/Dues	940.00	0.00	940.00	0.00	1,000.00	60.00	6	
5385	Business Expenses	418.01	0.00	267.00	0.00	5,000.00	4,733.00	95	
5390	Training	0.00	179.91	1,381.96	0.00	5,375.00	3,993.04	74	
5480	Communications	851.61	0.00	802.77	0.00	1,855.00	1,052.23	57	
<b>Other Expenses</b>		<b>2,228.62</b>	<b>179.91</b>	<b>3,440.23</b>	<b>0.00</b>	<b>13,230.00</b>	<b>9,789.77</b>	<b>74</b>	<b>50</b>
<b>End Fund - Dept 392-540</b>		<b>108,796.70</b>	<b>31,459.59</b>	<b>123,842.13</b>	<b>0.00</b>	<b>372,851.00</b>	<b>249,008.87</b>	<b>67</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 863-510** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

SUBDIVISION PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	59,391.88	8,989.66	31,564.08	0.00	110,922.00	79,357.92	72	
4005	Salaries - Supplemental Comp.	396.03	0.00	1,650.38	0.00	0.00	-1,650.38	0	Over
4690	Employee Benefits Other	36,972.53	5,421.50	18,786.15	0.00	67,752.00	48,965.85	72	
<b>Salaries &amp; Employee Benefits</b>		<b>96,760.44</b>	<b>14,411.16</b>	<b>52,000.61</b>	<b>0.00</b>	<b>178,674.00</b>	<b>126,673.39</b>	<b>71</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	312.45	0.00	132.64	0.00	1,273.00	1,140.36	90	
5005	Postage & Mailing	1,491.77	0.00	1,687.10	0.00	4,800.00	3,112.90	65	
5010	Outside Printing Expense	345.47	0.00	38.97	0.00	0.00	-38.97	0	Over
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	900.00	900.00	100	
<b>Materials &amp; Supplies</b>		<b>2,149.69</b>	<b>0.00</b>	<b>1,858.71</b>	<b>0.00</b>	<b>6,973.00</b>	<b>5,114.29</b>	<b>73</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	172,102.50	4,160.00	67,113.30	125,059.47	372,305.00	180,132.23	48	
<b>Purchased Services</b>		<b>172,102.50</b>	<b>4,160.00</b>	<b>67,113.30</b>	<b>125,059.47</b>	<b>372,305.00</b>	<b>180,132.23</b>	<b>48</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	1,342.26	0.00	1,036.32	0.00	8,360.00	7,323.68	88	
5370	Memberships/Dues	363.50	0.00	0.00	0.00	1,350.00	1,350.00	100	
5390	Training	2,164.95	0.00	0.00	0.00	7,500.00	7,500.00	100	
5480	Communications	492.53	0.00	464.57	0.00	1,580.00	1,115.43	71	
6056	Meeting Expenses	205.00	0.00	0.00	0.00	180.00	180.00	100	
<b>Other Expenses</b>		<b>4,568.24</b>	<b>0.00</b>	<b>1,500.89</b>	<b>0.00</b>	<b>18,970.00</b>	<b>17,469.11</b>	<b>92</b>	<b>50</b>
<b>End Fund - Dept 863-510</b>		<b>275,580.87</b>	<b>18,571.16</b>	<b>122,473.51</b>	<b>125,059.47</b>	<b>576,922.00</b>	<b>329,389.02</b>	<b>57</b>	<b>48</b>



**Department Expense Report**

**Fund - Dept 871-520** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

PRIVATE DEVELOPMENT-BLDG		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	294,990.70	111,818.40	476,719.24	0.00	931,258.00	454,538.76	49	
4005	Salaries - Supplemental Comp.	543.67	0.00	1,701.26	0.00	0.00	-1,701.26	0	Over
4020	Salaries - Hourly Pay	0.00	0.00	0.00	0.00	41,184.00	41,184.00	100	
4050	Salaries - Overtime	10,106.96	537.85	2,549.45	0.00	12,500.00	9,950.55	80	
4690	Employee Benefits Other	76,823.23	73,248.46	301,526.64	0.00	633,576.00	332,049.36	52	
<b>Salaries &amp; Employee Benefits</b>		<b>382,464.56</b>	<b>185,604.71</b>	<b>782,496.59</b>	<b>0.00</b>	<b>1,618,518.00</b>	<b>836,021.41</b>	<b>52</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,156.06	502.40	3,472.15	0.00	4,290.00	817.85	19	
5005	Postage & Mailing	383.15	0.00	170.09	0.00	1,413.00	1,242.91	88	
5010	Outside Printing Expense	67.56	0.00	370.81	0.00	1,454.00	1,083.19	74	
5050	Books/Periodicals/Software	85.53	1,626.67	1,626.67	0.00	5,700.00	4,073.33	71	
5105	Small Tools and Equipment	0.00	0.00	245.70	0.00	1,482.00	1,236.30	83	
5110	Safety Equipment	0.00	0.00	229.14	0.00	1,142.00	912.86	80	
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	855.00	855.00	100	
<b>Materials &amp; Supplies</b>		<b>1,692.30</b>	<b>2,129.07</b>	<b>6,114.56</b>	<b>0.00</b>	<b>16,336.00</b>	<b>10,221.44</b>	<b>63</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	112,547.99	0.00	217,617.52	0.00	325,000.00	107,382.48	33	
5401	Audit Services	830.33	0.00	672.68	0.00	1,112.00	439.32	40	
<b>Purchased Services</b>		<b>113,378.32</b>	<b>0.00</b>	<b>218,290.20</b>	<b>0.00</b>	<b>326,112.00</b>	<b>107,821.80</b>	<b>33</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	265.00	0.00	292.00	0.00	2,000.00	1,708.00	85	
5385	Business Expenses	481.76	0.00	740.43	0.00	2,342.00	1,601.57	68	
5390	Training	172.50	0.00	5,520.60	0.00	15,000.00	9,479.40	63	
5480	Communications	2,748.84	0.00	2,159.02	0.00	8,037.00	5,877.98	73	
<b>Other Expenses</b>		<b>3,668.10</b>	<b>0.00</b>	<b>8,712.05</b>	<b>0.00</b>	<b>27,379.00</b>	<b>18,666.95</b>	<b>68</b>	<b>50</b>
<b>End Fund - Dept 871-520</b>		<b>501,203.28</b>	<b>187,733.78</b>	<b>1,015,613.40</b>	<b>0.00</b>	<b>1,988,345.00</b>	<b>972,731.60</b>	<b>49</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 872-510** Budget Year: 2024

Budget Version 10: Working

PRIVATE DEVELOPMENT - PLANNING		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	149,227.16	35,017.56	150,690.36	0.00	310,441.00	159,750.64	51	
4005	Salaries - Supplemental Comp.	758.28	0.00	2,956.07	0.00	0.00	-2,956.07	0	Over
4050	Salaries - Overtime	0.38	0.00	0.00	0.00	3,987.00	3,987.00	100	
4690	Employee Benefits Other	36,901.72	20,925.96	87,203.44	0.00	186,717.00	99,513.56	53	
<b>Salaries &amp; Employee Benefits</b>		<b>186,887.54</b>	<b>55,943.52</b>	<b>240,849.87</b>	<b>0.00</b>	<b>501,145.00</b>	<b>260,295.13</b>	<b>52</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,074.44	138.97	564.30	0.00	1,400.00	835.70	60	
5005	Postage & Mailing	3,181.14	0.00	4,644.31	0.00	10,700.00	6,055.69	57	
5010	Outside Printing Expense	424.83	0.00	116.91	0.00	200.00	83.09	42	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	750.00	750.00	100	
<b>Materials &amp; Supplies</b>		<b>4,680.41</b>	<b>138.97</b>	<b>5,325.52</b>	<b>0.00</b>	<b>13,050.00</b>	<b>7,724.48</b>	<b>59</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	32,877.00	6,435.00	56,147.00	0.00	240,000.00	183,853.00	77	
5401	Audit Services	329.18	0.00	272.68	0.00	451.00	178.32	40	
<b>Purchased Services</b>		<b>33,206.18</b>	<b>6,435.00</b>	<b>56,419.68</b>	<b>0.00</b>	<b>240,451.00</b>	<b>184,031.32</b>	<b>77</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	1,144.27	0.00	1,093.89	0.00	12,625.00	11,531.11	91	
5370	Memberships/Dues	363.50	0.00	708.00	0.00	1,436.00	728.00	51	
5385	Business Expenses	197.71	0.00	0.00	0.00	0.00	0.00	0	
5390	Training	2,264.94	0.00	3,052.86	0.00	7,500.00	4,447.14	59	
5480	Communications	492.59	0.00	464.63	0.00	1,300.00	835.37	64	
6056	Meeting Expenses	19.04	0.00	0.00	0.00	240.00	240.00	100	
<b>Other Expenses</b>		<b>4,482.05</b>	<b>0.00</b>	<b>5,319.38</b>	<b>0.00</b>	<b>23,101.00</b>	<b>17,781.62</b>	<b>77</b>	<b>50</b>
<b>End Fund - Dept 872-510</b>		<b>229,256.18</b>	<b>62,517.49</b>	<b>307,914.45</b>	<b>0.00</b>	<b>777,747.00</b>	<b>469,832.55</b>	<b>60</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 935-185** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

INFO SYSTEMS - GIS		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description						Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	71,879.79	18,310.60	79,860.20	0.00	158,504.00	78,643.80	50	
4690	Employee Benefits Other	31,238.21	12,932.87	54,111.32	0.00	109,471.00	55,359.68	51	
<b>Salaries &amp; Employee Benefits</b>		<b>103,118.00</b>	<b>31,243.47</b>	<b>133,971.52</b>	<b>0.00</b>	<b>267,975.00</b>	<b>134,003.48</b>	<b>50</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	300.49	413.82	0.00	1,167.00	753.18	65	
5050	Books/Periodicals/Software	319.00	0.00	0.00	0.00	3,000.00	3,000.00	100	
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	750.00	750.00	100	
7165	Maint Agmt - GIS Website	0.00	0.00	0.00	0.00	8,500.00	8,500.00	100	
<b>Materials &amp; Supplies</b>		<b>319.00</b>	<b>300.49</b>	<b>413.82</b>	<b>0.00</b>	<b>13,417.00</b>	<b>13,003.18</b>	<b>97</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	23,456.00	0.00	9,182.50	34,799.50	55,577.00	11,595.00	21	
5555	Maint Agreements Other	10,300.00	0.00	0.00	0.00	0.00	0.00	0	
<b>Purchased Services</b>		<b>33,756.00</b>	<b>0.00</b>	<b>9,182.50</b>	<b>34,799.50</b>	<b>55,577.00</b>	<b>11,595.00</b>	<b>21</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	200.00	200.00	100	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	500.00	500.00	100	
5385	Business Expenses	637.62	250.00	250.00	0.00	0.00	-250.00	0	Over
5390	Training	1,660.44	0.00	2,075.00	0.00	5,000.00	2,925.00	58	
<b>Other Expenses</b>		<b>2,298.06</b>	<b>250.00</b>	<b>2,325.00</b>	<b>0.00</b>	<b>5,700.00</b>	<b>3,375.00</b>	<b>59</b>	<b>50</b>
<b>End Fund - Dept 935-185</b>		<b>139,491.06</b>	<b>31,793.96</b>	<b>145,892.84</b>	<b>34,799.50</b>	<b>342,669.00</b>	<b>161,976.66</b>	<b>47</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 935-185** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

**INFO SYSTEMS - GIS**

**Category Description**

<b>Prior Year's Actuals Thru 12/2022</b>	<b>Current Month Actuals</b>	<b>Year To Date Actuals</b>	<b>Encum- brances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Remaining Budg / Time</b>
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<b>Grand Totals : Community Devlp</b>	1,913,238.07	440,097.96	2,432,381.40	177,451.61	5,487,575.00	2,877,741.99	52 48
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**End Of Report Prepared for Community Development**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Public Works Department - Engineering

(Dept. Name)

Fiscal Year 2023-2024 Monthly Report for the **period ending: 12/30/23.**

**Department Contact: Brendan Ottoboni (879-6901)**

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

**Overall Summary:** The various budget accounts in the Public Works Department are on track for FY 23-24 except for the few items listed below.

## NEW ITEMS

### Item #1

Location: **City Recreation**

Expenditure Category: **876-610-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to upfront expenses paid for ice rink.

Action Plan: None needed, this account will be on track by Fiscal Year end.

## PREVIOUS ITEMS

### Item #1

Location: **Capital Projects**

Expenditure Category: **400-610-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront expenses paid at beginning of fiscal year.

Action Plan: None needed, this account will be on track by Fiscal Year end.

### Item #2

Location: **Capital Projects**

Expenditure Category: **400-610-8900**

Description: Other Expenses

Analysis: This category is tracking behind due to staff training expenses for new staff.

Action Plan: None needed, this account will be on track by Fiscal Year end.

### Item #3

Location: **Sewer**

Expenditure Category: **850-000-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to leave balances that were paid out.

Action Plan: None needed, this account will be on track by Fiscal Year end.

### Item #4

Location: **Subdivisions**

Expenditure Category: **863-615-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront expenses paid at beginning of fiscal year.

Action Plan: None needed, this account will be on track by Fiscal Year end.

**Item #5**

Location: **Private Development - Engineering**


Expenditure Category: **873-615-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to consultant work for private development.

Action Plan: None needed, this account will be on track by Fiscal Year end.

**APPROVALS:**

	Review	Signature	Date
X	Brendan Ottoboni, Department Director- Engineering		1/8/24

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Public Works Engineering**

Public Works - Eng Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	4,160,458	3,624,601	81,791	2,393,703	2,475,495	137,249	5,734,448	5,871,697	3,396,201	42
Materials & Supplies	66,604	50,155	87	44,483	44,571	0	79,499	79,499	34,927	56
Purchased Services	586,221	451,135	0	256,712	256,712	0	603,730	603,730	347,017	43
Other Expenses	66,476	100,185	1,915	28,326	30,241	0	91,440	91,440	61,198	33
Non-Recurring Operating Allocations	12,261	22,850	0	0	0	0	0	0	0	33
1,095,928	1,074,756	6,476	423,032	429,508	15,497	1,300,753	1,316,250	886,741	33	
<b>Department Total</b>	<b>5,987,951</b>	<b>5,323,683</b>	<b>90,270</b>	<b>3,146,258</b>	<b>3,236,528</b>	<b>152,746</b>	<b>7,809,870</b>	<b>7,962,616</b>	<b>4,726,087</b>	<b>41 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-610 Public Works - Engineering</b>						
4000 Salaries & Employee Benefits	204,770	125,789	81,792	137,249	55,457	60
5000 Materials & Supplies	973	455	87	0	-87	0
8900 Other Expenses	1,399	0	1,916	0	-1,916	0
8990 Allocations	12,634	15,191	6,476	15,497	9,021	42
<b>Total 001-610</b>	<b>219,776</b>	<b>141,435</b>	<b>90,271</b>	<b>152,746</b>	<b>62,475</b>	<b>59 50</b>
<b>Total General/Park Funds</b>	<b>219,776</b>	<b>141,435</b>	<b>90,271</b>	<b>152,746</b>	<b>62,475</b>	<b>59 50</b>
<b>212-653 Transportation</b>						
4000 Salaries & Employee Benefits	6,603	3,368	294	2,729	2,435	11
5000 Materials & Supplies	0	0	0	1,000	1,000	0
5400 Purchased Services	54,189	14,786	0	51,000	51,000	0
8990 Allocations	1,370	1,772	11	1,450	1,439	1
<b>Total 212-653</b>	<b>62,162</b>	<b>19,926</b>	<b>305</b>	<b>56,179</b>	<b>55,874</b>	<b>1 50</b>
<b>212-654 Transportation</b>						
4000 Salaries & Employee Benefits	111,253	106,773	31,472	217,135	185,663	14
5000 Materials & Supplies	296	0	0	95	95	0
8900 Other Expenses	3,266	1,203	2,382	9,500	7,118	25
8990 Allocations	15,796	21,807	4,953	24,509	19,556	20
<b>Total 212-654</b>	<b>130,611</b>	<b>129,783</b>	<b>38,807</b>	<b>251,239</b>	<b>212,432</b>	<b>15 50</b>

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Public Works Engineering**

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24	FY2023-24	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23	YTD Actuals	Modified Adopted			
<b>212-655 Transportation</b>							
4000 Salaries & Employee Benefits	156,678	163,627	87,874	302,308	214,434	29	
5000 Materials & Supplies	16,097	7,641	3,915	9,419	5,504	42	
8900 Other Expenses	10,456	4,315	6,588	26,035	19,447	25	
8990 Allocations	18,497	29,899	9,960	35,196	25,236	28	
<b>Total 212-655</b>	<b>201,728</b>	<b>205,482</b>	<b>108,337</b>	<b>372,958</b>	<b>264,621</b>	<b>29</b>	<b>50</b>
<b>212-995 Transportation</b>							
8990 Allocations	27,633	38,586	10,986	32,957	21,971	33	
<b>Total 212-995</b>	<b>27,633</b>	<b>38,586</b>	<b>10,986</b>	<b>32,957</b>	<b>21,971</b>	<b>33</b>	<b>50</b>
<b>307-995 Streets and Roads</b>							
<b>Total 307-995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>400-000 Capital Projects</b>							
4000 Salaries & Employee Benefits	2,609,019	2,339,065	1,729,059	3,683,762	1,954,703	47	
5000 Materials & Supplies	1,719	0	0	0	0	0	
8990 Allocations	212,329	279,159	130,159	326,640	196,481	40	
<b>Total 400-000</b>	<b>2,823,067</b>	<b>2,618,224</b>	<b>1,859,218</b>	<b>4,010,402</b>	<b>2,151,184</b>	<b>46</b>	<b>50</b>
<b>400-610 Capital Projects</b>							
5000 Materials & Supplies	30,574	39,942	35,090	51,175	16,085	69	
5400 Purchased Services	14,550	14,772	37,266	102,277	65,011	36	
8900 Other Expenses	21,311	21,247	17,854	31,223	13,369	57	
8990 Allocations	155,566	78,018	16,874	85,756	68,882	20	
<b>Total 400-610</b>	<b>222,001</b>	<b>153,979</b>	<b>107,084</b>	<b>270,431</b>	<b>163,347</b>	<b>40</b>	<b>50</b>
<b>400-995 Capital Projects</b>							
8990 Allocations	312,971	292,972	142,056	426,168	284,112	33	
<b>Total 400-995</b>	<b>312,971</b>	<b>292,972</b>	<b>142,056</b>	<b>426,168</b>	<b>284,112</b>	<b>33</b>	<b>50</b>
<b>850-000 Sewer</b>							
4000 Salaries & Employee Benefits	37,511	24,989	13,297	16,397	3,100	81	
8990 Allocations	2,362	2,839	1,232	2,117	885	58	
<b>Total 850-000</b>	<b>39,873</b>	<b>27,828</b>	<b>14,529</b>	<b>18,514</b>	<b>3,985</b>	<b>78</b>	<b>50</b>
<b>850-615 Sewer</b>							
4000 Salaries & Employee Benefits	306,438	205,278	184,720	551,616	366,896	33	
5000 Materials & Supplies	8,832	30	1,155	7,710	6,555	15	
5400 Purchased Services	0	9,426	0	10,000	10,000	0	



**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Public Works Engineering**

Public Works - Eng Department Summary by Fund-Activity		Prior Year Actuals		FY2023-24	FY2023-24	Remaining Budget	Percent Used	
		FY2021-22	FY2022-23	YTD Actuals	Modified Adopted		Budg / Time	
8900	Other Expenses	4,096	788	232	12,979	12,747	2	
8990	Allocations	84,208	82,567	22,745	98,326	75,581	23	
<b>Total</b>	<b>850-615</b>	<b>403,574</b>	<b>298,089</b>	<b>208,852</b>	<b>680,631</b>	<b>471,779</b>	<b>31</b>	<b>50</b>
<b>863-000 Subdivisions</b>								
4000	Salaries & Employee Benefits	7,232	7,128	800	0	(800)	0	
5400	Purchased Services	0	0	0	50,004	50,004	0	
8990	Allocations	41,740	1,016	20	0	(20)	0	
<b>Total</b>	<b>863-000</b>	<b>48,972</b>	<b>8,144</b>	<b>820</b>	<b>50,004</b>	<b>49,184</b>	<b>2</b>	<b>50</b>
<b>863-615 Subdivisions</b>								
4000	Salaries & Employee Benefits	100,721	105,231	37,459	169,854	132,395	22	
5000	Materials & Supplies	2,403	875	2,898	4,600	1,702	63	
5400	Purchased Services	119,075	68,674	23,519	169,418	145,899	14	
8900	Other Expenses	2,803	3,381	1,156	6,703	5,547	17	
8990	Allocations	38,253	42,488	9,984	48,164	38,180	21	
<b>Total</b>	<b>863-615</b>	<b>263,255</b>	<b>220,649</b>	<b>75,016</b>	<b>398,739</b>	<b>323,723</b>	<b>19</b>	<b>50</b>
<b>863-995 Subdivisions</b>								
8990	Allocations	73,197	56,400	23,481	70,443	46,962	33	
<b>Total</b>	<b>863-995</b>	<b>73,197</b>	<b>56,400</b>	<b>23,481</b>	<b>70,443</b>	<b>46,962</b>	<b>33</b>	<b>50</b>
<b>873-615 Private Development - Engineering</b>								
4000	Salaries & Employee Benefits	597,120	542,258	307,704	765,647	457,943	40	
5000	Materials & Supplies	5,710	1,212	1,426	5,500	4,074	26	
5400	Purchased Services	10,772	15,304	19,113	11,217	(7,896)	170	
8900	Other Expenses	2,781	1,879	114	5,000	4,886	2	
8990	Allocations	38,643	63,398	23,346	67,408	44,062	35	
<b>Total</b>	<b>873-615</b>	<b>655,026</b>	<b>624,051</b>	<b>351,703</b>	<b>854,772</b>	<b>503,069</b>	<b>41</b>	<b>50</b>
<b>873-995 Private Development - Engineering</b>								
8990	Allocations	60,729	63,961	27,206	81,619	54,413	33	
<b>Total</b>	<b>873-995</b>	<b>60,729</b>	<b>63,961</b>	<b>27,206</b>	<b>81,619</b>	<b>54,413</b>	<b>33</b>	<b>50</b>
<b>876-610 City Recreation</b>								
4000	Salaries & Employee Benefits	23,114	1,096	1,024	25,000	23,976	4	
5400	Purchased Services	387,634	328,174	176,814	209,814	33,000	84	
8900	Other Expenses	20,364	67,373	0	0	0	0	
8910	Non-Recurring Operating	12,262	22,850	0	0	0	0	

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Public Works Engineering**

<b>Public Works - Eng</b>	<b>Prior Year Actuals</b>		<b>FY2023-24 YTD Actuals</b>	<b>FY2023-24 Modified Adopted</b>	<b>Remaining Budget</b>	<b>Percent Used Budg / Time</b>	
	<b>FY2021-22</b>	<b>FY2022-23</b>					
<b>Department Summary by Fund-Activity</b>							
8990 Allocations	0	4,684	19	0	(19)	0	
<b>Total 876-610</b>	<b>443,374</b>	<b>424,177</b>	<b>177,857</b>	<b>234,814</b>	<b>56,957</b>	<b>76</b>	<b>50</b>
<b>Total Other Funds</b>	<b>5,768,173</b>	<b>5,182,251</b>	<b>3,146,257</b>	<b>7,809,870</b>	<b>4,663,613</b>	<b>40</b>	<b>50</b>
<b>Department Total</b>	<b>5,987,949</b>	<b>5,323,686</b>	<b>3,236,528</b>	<b>7,962,616</b>	<b>4,726,088</b>	<b>41</b>	<b>50</b>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

DPW Engineering Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Fund - Dept 001-610</b> GENERAL-CAPITAL PROJECTS SRVCS								
Salaries & Employee Benefits	55,283.91	20,442.17	81,791.85	0.00	137,249.00	55,457.15	40	48
Materials & Supplies	277.81	0.00	87.33	0.00	0.00	-87.33	0	50 <b>Over</b>
Other Expenses	0.00	1,915.61	1,915.61	0.00	0.00	-1,915.61	0	50 <b>Over</b>
<b>End Fund - Dept 001-610</b>	<b>55,561.72</b>	<b>22,357.78</b>	<b>83,794.79</b>	<b>0.00</b>	<b>137,249.00</b>	<b>53,454.21</b>	<b>39</b>	<b>48</b>
<b>Fund - Dept 212-653</b> TRANSIT SERVICES								
Salaries & Employee Benefits	1,413.33	96.58	293.88	0.00	2,729.00	2,435.12	89	48
Materials & Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	50
Purchased Services	0.00	0.00	0.00	0.00	51,000.00	51,000.00	100	50
<b>End Fund - Dept 212-653</b>	<b>1,413.33</b>	<b>96.58</b>	<b>293.88</b>	<b>0.00</b>	<b>54,729.00</b>	<b>54,435.12</b>	<b>99</b>	<b>48</b>
<b>Fund - Dept 212-654</b> TRANSPORTATION-BIKE/PEDS								
Salaries & Employee Benefits	68,706.12	6,399.41	31,471.62	0.00	217,135.00	185,663.38	86	48
Materials & Supplies	0.00	0.00	0.00	0.00	95.00	95.00	100	50
Other Expenses	1,155.07	0.00	2,382.20	0.00	9,500.00	7,117.80	75	50
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 212-654</b>	<b>69,861.19</b>	<b>6,399.41</b>	<b>33,853.82</b>	<b>0.00</b>	<b>226,730.00</b>	<b>192,876.18</b>	<b>85</b>	<b>48</b>
<b>Fund - Dept 212-655</b> TRANSPORTATION-PLANNING								
Salaries & Employee Benefits	70,466.88	17,594.04	87,874.47	0.00	302,308.00	214,433.53	71	48
Materials & Supplies	0.00	500.00	3,915.06	0.00	9,419.00	5,503.94	58	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	1,925.73	592.75	6,587.82	0.00	26,035.00	19,447.18	75	50
<b>End Fund - Dept 212-655</b>	<b>72,392.61</b>	<b>18,686.79</b>	<b>98,377.35</b>	<b>0.00</b>	<b>337,762.00</b>	<b>239,384.65</b>	<b>71</b>	<b>48</b>
<b>Fund - Dept 400-000</b> CAPITAL PROJECTS CLEARING FUND								
Salaries & Employee Benefits	1,129,998.13	419,894.84	1,729,059.39	0.00	3,683,762.00	1,954,702.61	53	48
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 400-000</b>	<b>1,129,998.13</b>	<b>419,894.84</b>	<b>1,729,059.39</b>	<b>0.00</b>	<b>3,683,762.00</b>	<b>1,954,702.61</b>	<b>53</b>	<b>48</b>
<b>Fund - Dept 400-610</b> CAPITAL-CAPITAL PROJECTS SRVCS								
Materials & Supplies	8,277.96	755.43	35,089.65	0.00	51,175.00	16,085.35	31	50
Purchased Services	9,018.40	9,717.12	37,266.34	0.00	102,277.00	65,010.66	64	50
Other Expenses	9,084.96	1,573.46	17,853.83	0.00	31,223.00	13,369.17	43	50
Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 400-610</b>	<b>26,381.32</b>	<b>12,046.01</b>	<b>90,209.82</b>	<b>0.00</b>	<b>184,675.00</b>	<b>94,465.18</b>	<b>51</b>	<b>48</b>
<b>Fund - Dept 850-000</b> SEWER-ADMN								
Salaries & Employee Benefits	9,841.59	2,435.23	13,297.18	0.00	16,397.00	3,099.82	19	48
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 850-000</b>	<b>9,841.59</b>	<b>2,435.23</b>	<b>13,297.18</b>	<b>0.00</b>	<b>16,397.00</b>	<b>3,099.82</b>	<b>19</b>	<b>48</b>
<b>Fund - Dept 850-615</b> SEWER-DEVELOPMENT SERVICES								
Salaries & Employee Benefits	114,178.50	52,281.09	184,719.59	0.00	551,616.00	366,896.41	67	48

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

DPW Engineering		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
Materials & Supplies		0.00	500.00	1,154.80	0.00	7,710.00	6,555.20	85	50
Purchased Services		0.00	0.00	0.00	0.00	10,000.00	10,000.00	100	50
Other Expenses		447.88	0.00	232.32	0.00	12,979.00	12,746.68	98	50
<b>End Fund - Dept 850-615</b>		<b>114,626.38</b>	<b>52,781.09</b>	<b>186,106.71</b>	<b>0.00</b>	<b>582,305.00</b>	<b>396,198.29</b>	<b>68</b>	<b>48</b>
<b>Fund - Dept 863-000</b> SUBDIVISION									
Salaries & Employee Benefits		2,751.31	301.78	799.92	0.00	0.00	-799.92	0	48 <b>Over</b>
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services		0.00	0.00	0.00	1,953.98	50,004.00	48,050.02	96	50
<b>End Fund - Dept 863-000</b>		<b>2,751.31</b>	<b>301.78</b>	<b>799.92</b>	<b>1,953.98</b>	<b>50,004.00</b>	<b>47,250.10</b>	<b>94</b>	<b>48</b>
<b>Fund - Dept 863-615</b> SUBDIVISIONS-DEV ENGINEERING									
Salaries & Employee Benefits		57,791.55	10,139.26	37,459.07	0.00	169,854.00	132,394.93	78	48
Materials & Supplies		49.05	0.00	2,898.00	0.00	4,600.00	1,702.00	37	50
Purchased Services		37,339.03	9,307.15	23,519.21	47,716.29	169,418.00	98,182.50	58	50
Other Expenses		2,783.55	0.00	1,156.05	0.00	6,703.00	5,546.95	83	50
<b>End Fund - Dept 863-615</b>		<b>97,963.18</b>	<b>19,446.41</b>	<b>65,032.33</b>	<b>47,716.29</b>	<b>350,575.00</b>	<b>237,826.38</b>	<b>68</b>	<b>48</b>
<b>Fund - Dept 873-615</b> PRIVATE DEV-ENGINEERING									
Salaries & Employee Benefits		196,518.00	76,163.15	307,704.43	0.00	765,647.00	457,942.57	60	48
Materials & Supplies		212.24	0.00	1,426.25	0.00	5,500.00	4,073.75	74	50
Purchased Services		3,897.46	6,043.75	19,113.14	3,350.00	11,217.00	-11,246.14	-100	50 <b>Over</b>
Other Expenses		905.33	0.00	114.03	0.00	5,000.00	4,885.97	98	50
<b>End Fund - Dept 873-615</b>		<b>201,533.03</b>	<b>82,206.90</b>	<b>328,357.85</b>	<b>3,350.00</b>	<b>787,364.00</b>	<b>455,656.15</b>	<b>58</b>	<b>48</b>
<b>Fund - Dept 876-610</b> City Recreation									
N/A		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Salaries & Employee Benefits		742.86	0.00	1,023.88	0.00	25,000.00	23,976.12	96	48
Purchased Services		217,219.44	5,292.55	176,813.61	29,914.80	209,814.00	3,085.59	1	50
Other Expenses		10,296.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 876-610</b>		<b>228,258.30</b>	<b>5,292.55</b>	<b>177,837.49</b>	<b>29,914.80</b>	<b>234,814.00</b>	<b>27,061.71</b>	<b>12</b>	<b>48</b>
<b>Grand Totals : DPW - Engineering</b>		<b>2,010,582.09</b>	<b>641,945.37</b>	<b>2,807,020.53</b>	<b>82,935.07</b>	<b>6,646,366.00</b>	<b>3,756,410.40</b>	<b>57</b>	<b>48</b>

**End Of Report Prepared for DPW Engineering**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-610** Budget Year: 2024

Budget Version 10: Working

GENERAL-CAPITAL PROJECTS SRVCS		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	32,729.01	11,932.74	49,155.79	0.00	82,170.00	33,014.21	40
4005	Salaries - Supplemental Comp.	130.08	0.00	594.75	0.00	0.00	-594.75	0 <b>Over</b>
4690	Employee Benefits Other	22,424.82	8,509.43	32,041.31	0.00	55,079.00	23,037.69	42
<b>Salaries &amp; Employee Benefits</b>		<b>55,283.91</b>	<b>20,442.17</b>	<b>81,791.85</b>	<b>0.00</b>	<b>137,249.00</b>	<b>55,457.15</b>	<b>40 48</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	0.00	0.00	31.40	0.00	0.00	-31.40	0 <b>Over</b>
5005	Postage & Mailing	277.81	0.00	55.93	0.00	0.00	-55.93	0 <b>Over</b>
<b>Materials &amp; Supplies</b>		<b>277.81</b>	<b>0.00</b>	<b>87.33</b>	<b>0.00</b>	<b>0.00</b>	<b>-87.33</b>	<b>0 50 Over</b>
<b>8900 Other Expenses</b>								
5390	Training	0.00	1,915.61	1,915.61	0.00	0.00	-1,915.61	0 <b>Over</b>
<b>Other Expenses</b>		<b>0.00</b>	<b>1,915.61</b>	<b>1,915.61</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,915.61</b>	<b>0 50 Over</b>
<b>End Fund - Dept 001-610</b>		<b>55,561.72</b>	<b>22,357.78</b>	<b>83,794.79</b>	<b>0.00</b>	<b>137,249.00</b>	<b>53,454.21</b>	<b>39 48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 212-653** Budget Year: 2024

Budget Version 10: Working

TRANSIT SERVICES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022					Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	932.40	64.28	197.08	0.00	1,786.00	1,588.92	89	
4690	Employee Benefits Other	480.93	32.30	96.80	0.00	943.00	846.20	90	
<b>Salaries &amp; Employee Benefits</b>		<b>1,413.33</b>	<b>96.58</b>	<b>293.88</b>	<b>0.00</b>	<b>2,729.00</b>	<b>2,435.12</b>	<b>89</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5515	Building Maintenance/Repair	0.00	0.00	0.00	0.00	500.00	500.00	100	
7320	Custodial Supplies	0.00	0.00	0.00	0.00	500.00	500.00	100	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
7425	Transit Services	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100	
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,000.00</b>	<b>51,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 212-653</b>		<b>1,413.33</b>	<b>96.58</b>	<b>293.88</b>	<b>0.00</b>	<b>54,729.00</b>	<b>54,435.12</b>	<b>99</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 212-654** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

TRANSPORTATION-BIKE/PEDS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	44,853.35	3,358.80	18,767.46	0.00	136,661.00	117,893.54	86	
4005	Salaries - Supplemental Comp.	88.95	0.00	406.77	0.00	0.00	-406.77	0	Over
4020	Salaries - Hourly Pay	20.00	0.00	180.00	0.00	0.00	-180.00	0	Over
4690	Employee Benefits Other	23,743.82	3,040.61	12,117.39	0.00	80,474.00	68,356.61	85	
<b>Salaries &amp; Employee Benefits</b>		<b>68,706.12</b>	<b>6,399.41</b>	<b>31,471.62</b>	<b>0.00</b>	<b>217,135.00</b>	<b>185,663.38</b>	<b>86</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5100	Materials and Supplies	0.00	0.00	0.00	0.00	95.00	95.00	100	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95.00</b>	<b>95.00</b>	<b>100</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5071	Bike Incentive Program	100.00	0.00	0.00	0.00	1,200.00	1,200.00	100	
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5390	Training	1,055.07	0.00	2,382.20	0.00	8,000.00	5,617.80	70	
<b>Other Expenses</b>		<b>1,155.07</b>	<b>0.00</b>	<b>2,382.20</b>	<b>0.00</b>	<b>9,500.00</b>	<b>7,117.80</b>	<b>75</b>	<b>50</b>
<b>8950 Depreciation</b>									
<b>Depreciation</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 212-654</b>		<b>69,861.19</b>	<b>6,399.41</b>	<b>33,853.82</b>	<b>0.00</b>	<b>226,730.00</b>	<b>192,876.18</b>	<b>85</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 212-655** Budget Year: 2024

Budget Version 10: Working

TRANSPORTATION-PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	42,024.13	9,682.56	49,065.62	0.00	185,681.00	136,615.38	74	
4005	Salaries - Supplemental Comp.	177.91	0.00	813.54	0.00	0.00	-813.54	0	Over
4020	Salaries - Hourly Pay	1,250.00	890.00	6,070.00	0.00	0.00	-6,070.00	0	Over
4050	Salaries - Overtime	174.40	23.60	23.60	0.00	0.00	-23.60	0	Over
4690	Employee Benefits Other	26,840.44	6,997.88	31,901.71	0.00	116,627.00	84,725.29	73	
<b>Salaries &amp; Employee Benefits</b>		<b>70,466.88</b>	<b>17,594.04</b>	<b>87,874.47</b>	<b>0.00</b>	<b>302,308.00</b>	<b>214,433.53</b>	<b>71</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	500.00	500.00	0.00	0.00	-500.00	0	Over
5005	Postage & Mailing	0.00	0.00	0.00	0.00	750.00	750.00	100	
5050	Books/Periodicals/Software	0.00	0.00	2,500.00	0.00	7,669.00	5,169.00	67	
5105	Small Tools and Equipment	0.00	0.00	915.06	0.00	1,000.00	84.94	8	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>500.00</b>	<b>3,915.06</b>	<b>0.00</b>	<b>9,419.00</b>	<b>5,503.94</b>	<b>58</b>	<b>50</b>
<b>5400 Purchased Services</b>									
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	750.00	750.00	100	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	285.00	285.00	100	
5390	Training	0.00	592.75	5,988.78	0.00	7,500.00	1,511.22	20	
5480	Communications	1,925.73	0.00	599.04	0.00	17,500.00	16,900.96	97	
<b>Other Expenses</b>		<b>1,925.73</b>	<b>592.75</b>	<b>6,587.82</b>	<b>0.00</b>	<b>26,035.00</b>	<b>19,447.18</b>	<b>75</b>	<b>50</b>
<b>End Fund - Dept 212-655</b>		<b>72,392.61</b>	<b>18,686.79</b>	<b>98,377.35</b>	<b>0.00</b>	<b>337,762.00</b>	<b>239,384.65</b>	<b>71</b>	<b>48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 400-000** Budget Year: 2024

Budget Version 10: Working

CAPITAL PROJECTS CLEARING FUND		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	693,998.62	262,776.69	1,082,897.96	0.00	2,297,062.00	1,214,164.04	53	
4005	Salaries - Supplemental Comp.	4,109.13	0.00	17,000.30	0.00	0.00	-17,000.30	0	Over
4020	Salaries - Hourly Pay	11,684.27	0.00	980.00	0.00	0.00	-980.00	0	Over
4050	Salaries - Overtime	33.75	0.00	7,436.06	0.00	23,300.00	15,863.94	68	
4690	Employee Benefits Other	420,172.36	157,118.15	620,745.07	0.00	1,363,400.00	742,654.93	54	
<b>Salaries &amp; Employee Benefits</b>		<b>1,129,998.13</b>	<b>419,894.84</b>	<b>1,729,059.39</b>	<b>0.00</b>	<b>3,683,762.00</b>	<b>1,954,702.61</b>	<b>53</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>8900 Other Expenses</b>									
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 400-000</b>		<b>1,129,998.13</b>	<b>419,894.84</b>	<b>1,729,059.39</b>	<b>0.00</b>	<b>3,683,762.00</b>	<b>1,954,702.61</b>	<b>53</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 400-610** Budget Year: 2024

Budget Version 10: Working

CAPITAL-CAPITAL PROJECTS SRVCS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	5,440.23	873.68	9,281.97	0.00	17,000.00	7,718.03	45	
5005	Postage & Mailing	51.33	0.00	0.00	0.00	200.00	200.00	100	
5010	Outside Printing Expense	0.00	0.00	242.47	0.00	475.00	232.53	49	
5050	Books/Periodicals/Software	119.99	-118.25	16,425.00	0.00	15,000.00	-1,425.00	-10	Over
5100	Materials and Supplies	0.00	0.00	67.65	0.00	2,000.00	1,932.35	97	
5105	Small Tools and Equipment	2,666.41	0.00	9,072.56	0.00	15,000.00	5,927.44	40	
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
<b>Materials &amp; Supplies</b>		<b>8,277.96</b>	<b>755.43</b>	<b>35,089.65</b>	<b>0.00</b>	<b>51,175.00</b>	<b>16,085.35</b>	<b>31</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	9,717.12	30,075.87	0.00	65,393.00	35,317.13	54	
5401	Audit Services	9,018.40	0.00	7,190.47	0.00	11,884.00	4,693.53	39	
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	
<b>Purchased Services</b>		<b>9,018.40</b>	<b>9,717.12</b>	<b>37,266.34</b>	<b>0.00</b>	<b>102,277.00</b>	<b>65,010.66</b>	<b>64</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	437.00	437.00	100	
5160	Licenses/Permits/Fees	180.00	0.00	0.00	0.00	950.00	950.00	100	
5370	Memberships/Dues	2,025.00	0.00	311.00	0.00	2,200.00	1,889.00	86	
5385	Business Expenses	0.00	0.00	0.00	0.00	95.00	95.00	100	
5390	Training	4,367.32	1,573.46	15,460.10	0.00	20,000.00	4,539.90	23	
5480	Communications	2,512.64	0.00	2,082.73	0.00	7,541.00	5,458.27	72	
<b>Other Expenses</b>		<b>9,084.96</b>	<b>1,573.46</b>	<b>17,853.83</b>	<b>0.00</b>	<b>31,223.00</b>	<b>13,369.17</b>	<b>43</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 400-610</b>		<b>26,381.32</b>	<b>12,046.01</b>	<b>90,209.82</b>	<b>0.00</b>	<b>184,675.00</b>	<b>94,465.18</b>	<b>51</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 850-000** Budget Year: 2024

Budget Version 10: Working

SEWER-ADMN		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	6,364.93	1,498.23	8,383.89	0.00	9,661.00	1,277.11	13		
4690	Employee Benefits Other	3,476.66	937.00	4,913.29	0.00	6,736.00	1,822.71	27		
<b>Salaries &amp; Employee Benefits</b>		<b>9,841.59</b>	<b>2,435.23</b>	<b>13,297.18</b>	<b>0.00</b>	<b>16,397.00</b>	<b>3,099.82</b>	<b>19</b>	<b>48</b>	
<b>5400 Purchased Services</b>										
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>	
<b>8000 Debt Service</b>										
<b>Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>	
<b>End Fund - Dept 850-000</b>		<b>9,841.59</b>	<b>2,435.23</b>	<b>13,297.18</b>	<b>0.00</b>	<b>16,397.00</b>	<b>3,099.82</b>	<b>19</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 850-615** Budget Year: 2024

Budget Version 10: Working

SEWER-DEVELOPMENT SERVICES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	65,323.60	32,460.25	115,669.19	0.00	338,597.00	222,927.81	66	
4005	Salaries - Supplemental Comp.	15.61	0.00	71.37	0.00	0.00	-71.37	0	Over
4020	Salaries - Hourly Pay	8,692.57	0.00	130.00	0.00	0.00	-130.00	0	Over
4690	Employee Benefits Other	40,146.72	19,820.84	68,849.03	0.00	213,019.00	144,169.97	68	
<b>Salaries &amp; Employee Benefits</b>		<b>114,178.50</b>	<b>52,281.09</b>	<b>184,719.59</b>	<b>0.00</b>	<b>551,616.00</b>	<b>366,896.41</b>	<b>67</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	500.00	698.24	0.00	310.00	-388.24	-125	Over
5010	Outside Printing Expense	0.00	0.00	30.31	0.00	0.00	-30.31	0	Over
5050	Books/Periodicals/Software	0.00	0.00	426.25	0.00	7,400.00	6,973.75	94	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>500.00</b>	<b>1,154.80</b>	<b>0.00</b>	<b>7,710.00</b>	<b>6,555.20</b>	<b>85</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100	
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>100</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	180.00	0.00	0.00	0.00	570.00	570.00	100	
5390	Training	0.00	0.00	12.87	0.00	12,159.00	12,146.13	100	
5480	Communications	267.88	0.00	219.45	0.00	250.00	30.55	12	
<b>Other Expenses</b>		<b>447.88</b>	<b>0.00</b>	<b>232.32</b>	<b>0.00</b>	<b>12,979.00</b>	<b>12,746.68</b>	<b>98</b>	<b>50</b>
<b>End Fund - Dept 850-615</b>		<b>114,626.38</b>	<b>52,781.09</b>	<b>186,106.71</b>	<b>0.00</b>	<b>582,305.00</b>	<b>396,198.29</b>	<b>68</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 863-000** Budget Year: 2024

Budget Version 10: Working

SUBDIVISION		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	1,748.01	178.30	475.39	0.00	0.00	-475.39	0	Over	
4690	Employee Benefits Other	1,003.30	123.48	324.53	0.00	0.00	-324.53	0	Over	
<b>Salaries &amp; Employee Benefits</b>		<b>2,751.31</b>	<b>301.78</b>	<b>799.92</b>	<b>0.00</b>	<b>0.00</b>	<b>-799.92</b>	<b>0</b>	<b>48</b>	<b>Over</b>
<b>5000 Materials &amp; Supplies</b>										
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	0.00	0.00	0.00	1,953.98	50,004.00	48,050.02	96		
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,953.98</b>	<b>50,004.00</b>	<b>48,050.02</b>	<b>96</b>	<b>50</b>	
<b>End Fund - Dept 863-000</b>		<b>2,751.31</b>	<b>301.78</b>	<b>799.92</b>	<b>1,953.98</b>	<b>50,004.00</b>	<b>47,250.10</b>	<b>94</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 863-615** Budget Year: 2024

Budget Version 10: Working

SUBDIVISIONS-DEV ENGINEERING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	36,900.31	5,922.51	23,001.62	0.00	105,023.00	82,021.38	78	
4005	Salaries - Supplemental Comp.	10.41	0.00	47.58	0.00	0.00	-47.58	0	Over
4690	Employee Benefits Other	20,880.83	4,216.75	14,409.87	0.00	64,831.00	50,421.13	78	
<b>Salaries &amp; Employee Benefits</b>		<b>57,791.55</b>	<b>10,139.26</b>	<b>37,459.07</b>	<b>0.00</b>	<b>169,854.00</b>	<b>132,394.93</b>	<b>78</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	298.00	0.00	2,000.00	1,702.00	85	
5005	Postage & Mailing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	200.00	200.00	100	
5050	Books/Periodicals/Software	49.05	0.00	2,600.00	0.00	1,600.00	-1,000.00	-62	Over
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100	
<b>Materials &amp; Supplies</b>		<b>49.05</b>	<b>0.00</b>	<b>2,898.00</b>	<b>0.00</b>	<b>4,600.00</b>	<b>1,702.00</b>	<b>37</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	37,013.23	9,307.15	23,248.23	47,716.29	168,971.00	98,006.48	58	
5401	Audit Services	325.80	0.00	270.98	0.00	447.00	176.02	39	
<b>Purchased Services</b>		<b>37,339.03</b>	<b>9,307.15</b>	<b>23,519.21</b>	<b>47,716.29</b>	<b>169,418.00</b>	<b>98,182.50</b>	<b>58</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	378.29	0.00	0.00	0.00	700.00	700.00	100	
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	475.00	475.00	100	
5390	Training	1,925.14	0.00	705.00	0.00	3,928.00	3,223.00	82	
5480	Communications	480.12	0.00	451.05	0.00	1,600.00	1,148.95	72	
<b>Other Expenses</b>		<b>2,783.55</b>	<b>0.00</b>	<b>1,156.05</b>	<b>0.00</b>	<b>6,703.00</b>	<b>5,546.95</b>	<b>83</b>	<b>50</b>
<b>End Fund - Dept 863-615</b>		<b>97,963.18</b>	<b>19,446.41</b>	<b>65,032.33</b>	<b>47,716.29</b>	<b>350,575.00</b>	<b>237,826.38</b>	<b>68</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 873-615** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

PRIVATE DEV-ENGINEERING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	178,942.10	46,172.66	188,782.40	0.00	474,910.00	286,127.60	60		
4005	Salaries - Supplemental Comp.	1,028.83	0.00	1,189.50	0.00	0.00	-1,189.50	0	Over	
4020	Salaries - Hourly Pay	420.00	40.00	90.00	0.00	0.00	-90.00	0	Over	
4050	Salaries - Overtime	415.25	344.07	1,109.46	0.00	0.00	-1,109.46	0	Over	
4690	Employee Benefits Other	15,711.82	29,606.42	116,533.07	0.00	290,737.00	174,203.93	60		
<b>Salaries &amp; Employee Benefits</b>		<b>196,518.00</b>	<b>76,163.15</b>	<b>307,704.43</b>	<b>0.00</b>	<b>765,647.00</b>	<b>457,942.57</b>	<b>60</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	212.24	0.00	0.00	0.00	1,000.00	1,000.00	100		
5005	Postage & Mailing	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100		
5050	Books/Periodicals/Software	0.00	0.00	1,426.25	0.00	1,500.00	73.75	5		
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100		
5110	Safety Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100		
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	500.00	500.00	100		
<b>Materials &amp; Supplies</b>		<b>212.24</b>	<b>0.00</b>	<b>1,426.25</b>	<b>0.00</b>	<b>5,500.00</b>	<b>4,073.75</b>	<b>74</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	3,632.50	6,043.75	18,891.33	3,350.00	10,850.00	-11,391.33	-105	Over	
5401	Audit Services	264.96	0.00	221.81	0.00	367.00	145.19	40		
<b>Purchased Services</b>		<b>3,897.46</b>	<b>6,043.75</b>	<b>19,113.14</b>	<b>3,350.00</b>	<b>11,217.00</b>	<b>-11,246.14</b>	<b>-100</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5140	Advertising/Marketing	715.28	0.00	0.00	0.00	0.00	0.00	0		
5370	Memberships/Dues	0.00	0.00	0.00	0.00	500.00	500.00	100		
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100		
5390	Training	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100		
5480	Communications	190.05	0.00	114.03	0.00	1,500.00	1,385.97	92		
<b>Other Expenses</b>		<b>905.33</b>	<b>0.00</b>	<b>114.03</b>	<b>0.00</b>	<b>5,000.00</b>	<b>4,885.97</b>	<b>98</b>	<b>50</b>	
<b>End Fund - Dept 873-615</b>		<b>201,533.03</b>	<b>82,206.90</b>	<b>328,357.85</b>	<b>3,350.00</b>	<b>787,364.00</b>	<b>455,656.15</b>	<b>58</b>	<b>48</b>	

**Department Expense Report**

**Fund - Dept 876-610** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

City Recreation		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>0000 N/A</b>									
N/A		0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	449.55	0.00	611.02	0.00	15,000.00	14,388.98	96	
4690	Employee Benefits Other	293.31	0.00	412.86	0.00	10,000.00	9,587.14	96	
<b>Salaries &amp; Employee Benefits</b>		<b>742.86</b>	<b>0.00</b>	<b>1,023.88</b>	<b>0.00</b>	<b>25,000.00</b>	<b>23,976.12</b>	<b>96</b>	<b>48</b>
<b>5400 Purchased Services</b>									
5330	Contractual	40,473.84	5,292.55	176,813.61	29,914.80	200,000.00	-6,728.41	-3	Over
5400	Professional Services	176,745.60	0.00	0.00	0.00	9,814.00	9,814.00	100	
<b>Purchased Services</b>		<b>217,219.44</b>	<b>5,292.55</b>	<b>176,813.61</b>	<b>29,914.80</b>	<b>209,814.00</b>	<b>3,085.59</b>	<b>1</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5481	Rink Amenities	10,296.00	0.00	0.00	0.00	0.00	0.00	0	
<b>Other Expenses</b>		<b>10,296.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 876-610</b>		<b>228,258.30</b>	<b>5,292.55</b>	<b>177,837.49</b>	<b>29,914.80</b>	<b>234,814.00</b>	<b>27,061.71</b>	<b>12</b>	<b>48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 876-610** Budget Year: 2024

Budget Version 10: Working

City Recreation		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Grand Totals : DPW - Engineering</b>		2,010,582.09	641,945.37	2,807,020.53	82,935.07	6,646,366.00	3,756,410.40	57 48

**End Of Report Prepared for DPW Engineering**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

## Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2023-24 Monthly Report for the **period ending:** December 31, 2023

**Department Contact:** Steve Standridge, Fire Chief

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

**Overall Summary:**

Fire budget actuals are trending within budget.

**Items of Interest:**

**Item #1**

Location: Fund 001-410  
 Expenditure Item: Category 4000  
 Description: Salaries and Employee Benefits


Analysis:

Fund 410 tracks the reimbursable responses for OES incidents. Due to the manner in which this fund is presented, it shows as over-budget but in reality, it is not. Chico Fire personnel assist CAL Fire and the U.S. Forest Service through the California Fire Assistance Agreement. These costs are proportional to incidents and are fully reimbursable. As such, costs will not be over reimbursements.

Action Plan:

Chico Fire personnel continues to respond to incidents throughout the state and reimbursement is pending. When reimbursement is received, the account will be adjusted to reflect actuals.

**APPROVALS:**

X	Review	Signature	Date
X	Department Director		1/12/24

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**

**Fire**

Fire Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	13,396,016	13,788,263	7,490,049	91,951	7,582,001	15,059,316	269,372	15,328,688	7,746,686	49
Materials & Supplies	170,637	226,789	69,723	656	70,380	213,107	3,700	216,807	146,426	32
Purchased Services	106,939	59,050	24,634	5,612	30,246	38,438	32,114	70,552	40,305	43
Other Expenses	185,064	159,368	53,189	3,365	56,555	241,508	7,500	249,008	192,452	23
Non-Recurring Operating Allocations	23,503	115,106	8,400	0	8,400	150,311	0	150,311	141,911	6
	1,836,772	2,505,796	855,698	10,314	866,012	2,286,846	28,538	2,315,384	1,449,371	37
<b>Department Total</b>	<b>15,718,932</b>	<b>16,854,374</b>	<b>8,501,695</b>	<b>111,900</b>	<b>8,613,596</b>	<b>17,989,526</b>	<b>341,224</b>	<b>18,330,750</b>	<b>9,717,153</b>	<b>47 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-400 Fire</b>						
4000 Salaries & Employee Benefits	12,574,989	13,394,239	7,283,963	15,001,969	7,718,006	49
5000 Materials & Supplies	166,804	222,917	69,724	213,107	143,383	33
5400 Purchased Services	39,972	28,276	24,634	38,438	13,804	64
8900 Other Expenses	179,499	159,416	53,755	237,584	183,829	23
8910 Non-Recurring Operating	23,503	115,106	8,400	150,311	141,911	6
8990 Allocations	1,817,214	2,479,292	855,698	2,286,846	1,431,148	37
<b>Total 001-400</b>	<b>14,801,981</b>	<b>16,399,246</b>	<b>8,296,174</b>	<b>17,928,255</b>	<b>9,632,081</b>	<b>46 50</b>
<b>001-410 Fire Reimbursable Response</b>						
4000 Salaries & Employee Benefits	652,440	210,782	206,087	57,347	-148,740	359
8900 Other Expenses	3,821	(2,637)	(565)	3,924	4,489	-14
<b>Total 001-410</b>	<b>656,261</b>	<b>208,145</b>	<b>205,522</b>	<b>61,271</b>	<b>(144,251)</b>	<b>335 50</b>
<b>Total General/Park Funds</b>	<b>15,458,242</b>	<b>16,607,391</b>	<b>8,501,696</b>	<b>17,989,526</b>	<b>9,487,830</b>	<b>47 50</b>
<b>874-400 Private Development - Fire</b>						
4000 Salaries & Employee Benefits	168,587	183,242	91,952	269,372	177,420	34
5000 Materials & Supplies	3,833	3,873	656	3,700	3,044	18
5400 Purchased Services	66,967	30,774	5,613	32,114	26,501	17
8900 Other Expenses	1,744	2,589	3,366	7,500	4,134	45
8990 Allocations	9,126	11,915	4,376	10,724	6,348	41

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**

**Fire**

Fire Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
<b>Total 874-400</b>	<b>250,257</b>	<b>232,393</b>	<b>105,963</b>	<b>323,410</b>	<b>217,447</b>	<b>33</b>	<b>50</b>
<b>874-995 Private Development - Fire</b>							
8990 Allocations	10,432	14,589	5,938	17,814	11,876	33	
<b>Total 874-995</b>	<b>10,432</b>	<b>14,589</b>	<b>5,938</b>	<b>17,814</b>	<b>11,876</b>	<b>33</b>	<b>50</b>
<b>Total Other Funds</b>	<b>260,689</b>	<b>246,982</b>	<b>111,901</b>	<b>341,224</b>	<b>229,323</b>	<b>33</b>	<b>50</b>
<b>Department Total</b>	<b>15,718,931</b>	<b>16,854,373</b>	<b>8,613,597</b>	<b>18,330,750</b>	<b>9,717,153</b>	<b>47</b>	<b>50</b>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Fire Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Fund - Dept 001-400</b> GENERAL-FIRE									
	Salaries & Employee Benefits	6,776,055.86	1,692,283.29	7,283,962.51	0.00	15,001,969.00	7,718,006.49	51	48
	Materials & Supplies	59,582.34	5,886.54	69,723.83	0.00	213,107.00	143,383.17	67	50
	Purchased Services	20,733.32	1,039.72	24,634.24	0.00	38,438.00	13,803.76	36	50
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Other Expenses	84,262.91	0.00	53,754.99	0.00	237,584.00	183,829.01	77	50
	Non-Recurring Operating	34,700.00	0.00	8,400.00	31,735.50	150,311.00	110,175.50	73	50
End Fund - Dept 001-400		6,975,334.43	1,699,209.55	7,440,475.57	31,735.50	15,641,409.00	8,169,197.93	52	48
<b>Fund - Dept 001-410</b> FIRE REIMBURSABLE RESPONSE									
	Salaries & Employee Benefits	175,580.26	0.00	206,087.36	0.00	57,347.00	-148,740.36	-259	48 <b>Over</b>
	Other Expenses	-3,257.20	0.00	-565.13	0.00	3,924.00	4,489.13	114	50
End Fund - Dept 001-410		172,323.06	0.00	205,522.23	0.00	61,271.00	-144,251.23	-235	48 <b>OVER</b>
<b>Fund - Dept 874-400</b> Private Development - Fire									
	Salaries & Employee Benefits	95,317.23	22,017.25	91,951.87	0.00	269,372.00	177,420.13	66	48
	Materials & Supplies	618.96	0.00	656.18	0.00	3,700.00	3,043.82	82	50
	Purchased Services	17,015.38	0.00	5,612.72	0.00	32,114.00	26,501.28	83	50
	Other Expenses	595.85	0.00	3,365.72	0.00	7,500.00	4,134.28	55	50
End Fund - Dept 874-400		113,547.42	22,017.25	101,586.49	0.00	312,686.00	211,099.51	68	48
<b>Grand Totals : Fire</b>		<b>7,261,204.91</b>	<b>1,721,226.80</b>	<b>7,747,584.29</b>	<b>31,735.50</b>	<b>16,015,366.00</b>	<b>8,236,046.21</b>	<b>51</b>	<b>48</b>

**End Of Report Prepared for Fire**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

**Fund - Dept 001-400** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-FIRE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	2,872,359.93	771,061.10	3,176,424.44	0.00	6,836,964.00	3,660,539.56	54	
4005	Salaries - Supplemental Comp.	450.84	0.00	2,051.40	0.00	0.00	-2,051.40	0	Over
4010	Salaries-Temporary Disability	129,152.22	9,054.08	97,059.89	0.00	0.00	-97,059.89	0	Over
4015	Salaries - Holiday Pay	231,838.85	57,803.26	244,763.54	0.00	496,814.00	252,050.46	51	
4020	Salaries - Hourly Pay	13,355.35	401.00	5,352.50	0.00	156,000.00	150,647.50	97	
4040	Salaries-Volunteer FireFighter	0.00	0.00	0.00	0.00	27,000.00	27,000.00	100	
4050	Salaries - Overtime	581,662.50	122,451.81	717,319.63	0.00	1,133,599.00	416,279.37	37	
4053	OT - Special Event/Emergency	0.00	0.00	203.14	0.00	0.00	-203.14	0	Over
4055	Salaries - Overtime - FLSA	82,484.85	25,672.11	102,493.04	0.00	180,000.00	77,506.96	43	
4056	Salaries - CTO Payout	1,755.01	4,077.67	4,077.67	0.00	0.00	-4,077.67	0	Over
4080	Salaries - Light Duty	50,365.80	0.00	1,085.40	0.00	0.00	-1,085.40	0	Over
4585	Empl. Benefit-Fitness Reimb	4,081.41	0.00	1,788.50	0.00	12,000.00	10,211.50	85	
4590	Employee Benefit-Wellness Phys	21,473.00	10,165.00	34,977.00	0.00	29,000.00	-5,977.00	-21	Over
4690	Employee Benefits Other	2,787,076.10	691,597.26	2,896,366.36	0.00	6,124,592.00	3,228,225.64	53	
4695	Vol Fire Length of Serv Award	0.00	0.00	0.00	0.00	6,000.00	6,000.00	100	
<b>Salaries &amp; Employee Benefits</b>		<b>6,776,055.86</b>	<b>1,692,283.29</b>	<b>7,283,962.51</b>	<b>0.00</b>	<b>15,001,969.00</b>	<b>7,718,006.49</b>	<b>51</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	2,983.37	54.41	2,460.49	0.00	10,545.00	8,084.51	77	
5005	Postage & Mailing	239.08	0.00	363.85	0.00	1,500.00	1,136.15	76	
5010	Outside Printing Expense	600.35	0.00	-264.25	0.00	500.00	764.25	153	
5050	Books/Periodicals/Software	8,945.40	302.29	9,002.30	0.00	36,840.00	27,837.70	76	
5070	Special Department Expenses	3,491.27	0.00	1,586.07	0.00	4,000.00	2,413.93	60	
5100	Materials and Supplies	14,393.46	53.13	12,239.55	0.00	40,822.00	28,582.45	70	
5105	Small Tools and Equipment	166.61	0.00	346.89	0.00	10,000.00	9,653.11	97	
5110	Safety Equipment	20,099.61	4,904.74	28,043.28	0.00	75,600.00	47,556.72	63	
5120	Clothing/Uniforms	352.70	0.00	0.00	0.00	3,300.00	3,300.00	100	
5505	Equipment Maintenance/Repair	7,993.99	571.97	14,847.14	0.00	25,000.00	10,152.86	41	
5515	Building Maintenance/Repair	316.50	0.00	1,098.51	0.00	5,000.00	3,901.49	78	
<b>Materials &amp; Supplies</b>		<b>59,582.34</b>	<b>5,886.54</b>	<b>69,723.83</b>	<b>0.00</b>	<b>213,107.00</b>	<b>143,383.17</b>	<b>67</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	15,450.00	0.00	16,200.00	0.00	16,063.00	-137.00	-1	Over
5400	Professional Services	0.00	0.00	3,000.00	0.00	2,375.00	-625.00	-26	Over
5420	Laundry Services	5,283.32	1,039.72	5,434.24	0.00	20,000.00	14,565.76	73	
<b>Purchased Services</b>		<b>20,733.32</b>	<b>1,039.72</b>	<b>24,634.24</b>	<b>0.00</b>	<b>38,438.00</b>	<b>13,803.76</b>	<b>36</b>	<b>50</b>
<b>8000 Debt Service</b>									
<b>Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	1,672.78	0.00	0.00	0.00	5,620.00	5,620.00	100	
5385	Business Expenses	3,220.89	0.00	341.09	0.00	5,500.00	5,158.91	94	
5386	Conference Expenses	8,649.63	0.00	7,597.13	0.00	25,567.00	17,969.87	70	
5390	Training	48,750.89	0.00	28,043.73	0.00	141,536.00	113,492.27	80	
5480	Communications	21,968.72	0.00	17,773.04	0.00	59,361.00	41,587.96	70	
<b>Other Expenses</b>		<b>84,262.91</b>	<b>0.00</b>	<b>53,754.99</b>	<b>0.00</b>	<b>237,584.00</b>	<b>183,829.01</b>	<b>77</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	34,700.00	0.00	8,400.00	31,735.50	150,311.00	110,175.50	73	
<b>Non-Recurring Operating</b>		<b>34,700.00</b>	<b>0.00</b>	<b>8,400.00</b>	<b>31,735.50</b>	<b>150,311.00</b>	<b>110,175.50</b>	<b>73</b>	<b>50</b>
<b>End Fund - Dept 001-400</b>		<b>6,975,334.43</b>	<b>1,699,209.55</b>	<b>7,440,475.57</b>	<b>31,735.50</b>	<b>15,641,409.00</b>	<b>8,169,197.93</b>	<b>52</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-410** Budget Year: 2024

Budget Version 10: Working

FIRE REIMBURSABLE RESPONSE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4051	Salaries - OT Reimbursable	159,605.09	0.00	187,105.33	0.00	24,000.00	-163,105.33	-680	<b>Over</b>	
4070	Salaries- OES	0.00	0.00	0.00	0.00	28,300.00	28,300.00	100		
4690	Employee Benefits Other	15,975.17	0.00	18,982.03	0.00	5,047.00	-13,935.03	-276	<b>Over</b>	
<b>Salaries &amp; Employee Benefits</b>		<b>175,580.26</b>	<b>0.00</b>	<b>206,087.36</b>	<b>0.00</b>	<b>57,347.00</b>	<b>-148,740.36</b>	<b>-259</b>	<b>48</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5385	Business Expenses	-3,257.20	0.00	-565.13	0.00	3,924.00	4,489.13	114		
<b>Other Expenses</b>		<b>-3,257.20</b>	<b>0.00</b>	<b>-565.13</b>	<b>0.00</b>	<b>3,924.00</b>	<b>4,489.13</b>	<b>114</b>	<b>50</b>	
<b>End Fund - Dept 001-410</b>		<b>172,323.06</b>	<b>0.00</b>	<b>205,522.23</b>	<b>0.00</b>	<b>61,271.00</b>	<b>-144,251.23</b>	<b>-235</b>	<b>48</b>	<b>OVER</b>

**Department Expense Report**

**Fund - Dept 874-400** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Private Development - Fire		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	50,953.82	11,856.89	40,304.01	0.00	150,466.00	110,161.99	73	
4010	Salaries-Temporary Disability	0.00	0.00	10,166.48	0.00	0.00	-10,166.48	0	Over
4050	Salaries - Overtime	139.62	0.00	959.04	0.00	0.00	-959.04	0	Over
4056	Salaries - CTO Payout	716.84	304.80	304.80	0.00	0.00	-304.80	0	Over
4585	Empl. Benefit-Fitness Reimb	87.00	0.00	43.50	0.00	0.00	-43.50	0	Over
4690	Employee Benefits Other	43,419.95	9,855.56	40,174.04	0.00	118,906.00	78,731.96	66	
<b>Salaries &amp; Employee Benefits</b>		<b>95,317.23</b>	<b>22,017.25</b>	<b>91,951.87</b>	<b>0.00</b>	<b>269,372.00</b>	<b>177,420.13</b>	<b>66</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	42.88	0.00	224.86	0.00	0.00	-224.86	0	Over
5050	Books/Periodicals/Software	65.88	0.00	431.32	0.00	2,000.00	1,568.68	78	
5070	Special Department Expenses	207.79	0.00	0.00	0.00	200.00	200.00	100	
5105	Small Tools and Equipment	13.92	0.00	0.00	0.00	0.00	0.00	0	
5110	Safety Equipment	23.58	0.00	0.00	0.00	0.00	0.00	0	
5120	Clothing/Uniforms	264.91	0.00	0.00	0.00	1,500.00	1,500.00	100	
<b>Materials &amp; Supplies</b>		<b>618.96</b>	<b>0.00</b>	<b>656.18</b>	<b>0.00</b>	<b>3,700.00</b>	<b>3,043.82</b>	<b>82</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	16,940.00	0.00	5,544.00	0.00	32,000.00	26,456.00	83	
5401	Audit Services	75.38	0.00	68.72	0.00	114.00	45.28	40	
<b>Purchased Services</b>		<b>17,015.38</b>	<b>0.00</b>	<b>5,612.72</b>	<b>0.00</b>	<b>32,114.00</b>	<b>26,501.28</b>	<b>83</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	60.00	0.00	125.00	0.00	2,100.00	1,975.00	94	
5385	Business Expenses	0.00	0.00	61.18	0.00	400.00	338.82	85	
5390	Training	535.85	0.00	3,179.54	0.00	5,000.00	1,820.46	36	
<b>Other Expenses</b>		<b>595.85</b>	<b>0.00</b>	<b>3,365.72</b>	<b>0.00</b>	<b>7,500.00</b>	<b>4,134.28</b>	<b>55</b>	<b>50</b>
<b>End Fund - Dept 874-400</b>		<b>113,547.42</b>	<b>22,017.25</b>	<b>101,586.49</b>	<b>0.00</b>	<b>312,686.00</b>	<b>211,099.51</b>	<b>68</b>	<b>48</b>



**Department Expense Report**

**Fund - Dept 874-400** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Private Development - Fire		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>Grand Totals : Fire</b>		7,261,204.91	1,721,226.80	7,747,584.29	31,735.50	16,015,366.00	8,236,046.21	51 48

**End Of Report Prepared for Fire**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Monthly Budget Monitoring Report** Attachment B - Expense Reports  
 Human Resources and Risk Management Department

Fiscal Year 2023-2024 Monthly Report for the period ending: December 2023

**Department Contact:** Chelsea Phebus, Director of Human Resources/Risk Management

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**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department’s ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

**Overall Summary:** Human Resources & Risk Management Department does not believe current expenditure trends will exceed budget appropriations.

**Items of Interest:**

**NEW:**

No New items.

**PREVIOUS:**

**Item #1**

Location: **Fund/Dept 001-130-Human Resources**  
 Expenditure Item: **Category 8900 Other Expenses**  
 Description: City -wide training expenses.

**Item #2**

Location: **Fund/Dept 900-140 – General Liability Insurance Reserve**  
 Expenditure Item: **Category 5400- Purchased Services**  
 Description: Contractual service fees.


**Item #3**

Location: **Fund/Dept 901-130 Work Compensation Insurance Reserve**  
 Expenditure Item: **Category 8900- Other Expenses**  
 Description: Pre-funding accounts when converting work comp carrier from Sedgwick to Broadspire. This will not be a continuing issue.

**Item #4**

Location: **Fund/Dept 902-130 Unemployment Insurance Reserve**  
 Expenditure Item: **Category 5400- Purchased Services**  
 Description: EDD bill more than anticipated. This will not be a continuing issue.

**APPROVALS:**

Review	Signature	Date
Department Director: Chelsea Phebus, Director of HR/RM		1/16/2024



**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Human Resources**

Human Resources Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	541,387	650,616	384,110	0	384,110	885,611	298,452	1,184,063	799,953	32
Materials & Supplies	7,845	15,997	1,771	18	1,790	10,440	550	10,990	9,199	16
Purchased Services	1,368,884	1,327,116	69,132	569,727	638,859	309,190	1,222,500	1,531,690	892,830	42
Other Expenses	1,970,665	1,865,747	12,908	1,815,757	1,828,666	28,460	2,273,671	2,302,131	473,464	79
Non-Recurring Operating	66,080	0	0	0	0	75,000	0	75,000	75,000	0
Allocations	85,295	188,136	65,497	0	65,497	206,929	0	206,929	141,432	32
<b>Department Total</b>	<b>4,040,157</b>	<b>4,047,613</b>	<b>533,419</b>	<b>2,385,503</b>	<b>2,918,923</b>	<b>1,515,630</b>	<b>3,795,173</b>	<b>5,310,803</b>	<b>2,391,879</b>	<b>55 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-130 Human Resources</b>						
4000 Salaries & Employee Benefits	541,387	650,617	384,110	885,611	501,501	43
5000 Materials & Supplies	6,808	12,808	1,771	10,440	8,669	17
5400 Purchased Services	225,141	326,986	69,132	309,190	240,058	22
8900 Other Expenses	23,116	29,517	12,909	28,460	15,551	45
8910 Non-Recurring Operating	66,080	0	0	75,000	75,000	0
8990 Allocations	85,295	188,136	65,497	206,929	141,432	32
<b>Total 001-130</b>	<b>947,827</b>	<b>1,208,064</b>	<b>533,419</b>	<b>1,515,630</b>	<b>982,211</b>	<b>35 50</b>
<b>Total General/Park Funds</b>	<b>947,827</b>	<b>1,208,064</b>	<b>533,419</b>	<b>1,515,630</b>	<b>982,211</b>	<b>35 50</b>
<b>900-140 General Liability Insurance Reserve</b>						
5000 Materials & Supplies	1,037	531	19	400	381	5
5400 Purchased Services	45,659	49,031	78,291	52,500	(25,791)	149
8900 Other Expenses	1,667,266	1,534,234	1,510,119	1,918,400	408,281	79
<b>Total 900-140</b>	<b>1,713,962</b>	<b>1,583,796</b>	<b>1,588,429</b>	<b>1,971,300</b>	<b>382,871</b>	<b>81 50</b>
<b>901-130 Work Compensation Insurance Reserve</b>						
4000 Salaries & Employee Benefits	0	0	0	298,452	298,452	0
5000 Materials & Supplies	0	2,658	0	150	150	0
5400 Purchased Services	1,101,993	927,649	464,988	1,120,000	655,012	42
8900 Other Expenses	280,283	301,996	305,639	355,271	49,632	86

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Human Resources**

Human Resources Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
<b>Total 901-130</b>	<b>1,382,276</b>	<b>1,232,303</b>	<b>770,627</b>	<b>1,773,873</b>	<b>1,003,246</b>	<b>43</b>	<b>50</b>
<b>902-130 Unemployment Insurance Reserve</b>							
5400 Purchased Services	(3,909)	23,450	26,448	50,000	23,552	53	
<b>Total 902-130</b>	<b>(3,909)</b>	<b>23,450</b>	<b>26,448</b>	<b>50,000</b>	<b>23,552</b>	<b>53</b>	<b>50</b>
<b>Total Other Funds</b>	<b>3,092,329</b>	<b>2,839,549</b>	<b>2,385,504</b>	<b>3,795,173</b>	<b>1,409,669</b>	<b>63</b>	<b>50</b>
<b>Department Total</b>	<b>4,040,156</b>	<b>4,047,613</b>	<b>2,918,923</b>	<b>5,310,803</b>	<b>2,391,880</b>	<b>55</b>	<b>50</b>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Human Resources Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
<b>Fund - Dept 001-130</b> GENERAL-HUMAN RESOURCES									
Salaries & Employee Benefits	303,532.63	82,614.76	384,110.00	0.00	885,611.00	501,501.00	57	48	
Materials & Supplies	3,010.37	153.31	1,771.46	0.00	10,440.00	8,668.54	83	50	
Purchased Services	152,951.59	5,433.00	69,132.37	0.96	309,190.00	240,056.67	78	50	
Other Expenses	9,546.76	0.00	12,908.90	0.00	28,460.00	15,551.10	55	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100	50	
<b>End Fund - Dept 001-130</b>	<b>469,041.35</b>	<b>88,201.07</b>	<b>467,922.73</b>	<b>0.96</b>	<b>1,308,701.00</b>	<b>840,777.31</b>	<b>64</b>	<b>48</b>	
<b>Fund - Dept 900-140</b> GEN LIAB INS RSV-RISK MGMT									
Materials & Supplies	479.88	0.00	18.59	0.00	400.00	381.41	95	50	
Purchased Services	49,031.00	0.00	78,291.00	0.00	52,500.00	-25,791.00	-49	50	Over
Other Expenses	1,143,036.36	18,192.88	1,510,118.67	73,318.03	1,918,400.00	334,963.30	17	50	
<b>End Fund - Dept 900-140</b>	<b>1,192,547.24</b>	<b>18,192.88</b>	<b>1,588,428.26</b>	<b>73,318.03</b>	<b>1,971,300.00</b>	<b>309,553.71</b>	<b>16</b>	<b>48</b>	
<b>Fund - Dept 901-130</b> WORK COMP INS RSRV-HUMAN RES									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	298,452.00	298,452.00	100	48	
Materials & Supplies	0.00	0.00	0.00	0.00	150.00	150.00	100	50	
Purchased Services	364,397.21	0.00	464,988.29	0.00	1,120,000.00	655,011.71	58	50	
Other Expenses	281,462.21	38,408.17	305,639.07	0.00	355,271.00	49,631.93	14	50	
<b>End Fund - Dept 901-130</b>	<b>645,859.42</b>	<b>38,408.17</b>	<b>770,627.36</b>	<b>0.00</b>	<b>1,773,873.00</b>	<b>1,003,245.64</b>	<b>57</b>	<b>48</b>	
<b>Fund - Dept 902-130</b> UNEMPNT INS RSV-HUMAN RESOURC									
Purchased Services	4,680.00	0.00	26,448.00	0.00	50,000.00	23,552.00	47	50	
<b>End Fund - Dept 902-130</b>	<b>4,680.00</b>	<b>0.00</b>	<b>26,448.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>23,552.00</b>	<b>47</b>	<b>48</b>	
<b>Grand Totals : Human Resources</b>	<b>2,312,128.01</b>	<b>144,802.12</b>	<b>2,853,426.35</b>	<b>73,318.99</b>	<b>5,103,874.00</b>	<b>2,177,128.66</b>	<b>43</b>	<b>48</b>	

**End Of Report Prepared for Human Resources**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Fund - Dept 001-130 Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-HUMAN RESOURCES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	202,539.97	49,818.18	237,111.79	0.00	554,942.00	317,830.21	57	
4005	Salaries - Supplemental Comp.	660.23	0.00	2,510.04	0.00	0.00	-2,510.04	0	Over
4050	Salaries - Overtime	835.36	1,429.92	5,583.00	0.00	5,000.00	-583.00	-12	Over
4056	Salaries - CTO Payout	0.00	0.00	241.21	0.00	0.00	-241.21	0	Over
4690	Employee Benefits Other	99,497.07	31,366.66	138,663.96	0.00	325,669.00	187,005.04	57	
<b>Salaries &amp; Employee Benefits</b>		<b>303,532.63</b>	<b>82,614.76</b>	<b>384,110.00</b>	<b>0.00</b>	<b>885,611.00</b>	<b>501,501.00</b>	<b>57</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,852.34	108.12	1,240.27	0.00	6,000.00	4,759.73	79	
5005	Postage & Mailing	325.92	45.19	269.55	0.00	1,900.00	1,630.45	86	
5010	Outside Printing Expense	30.03	0.00	0.00	0.00	350.00	350.00	100	
5050	Books/Periodicals/Software	122.02	0.00	0.00	0.00	500.00	500.00	100	
6261	Records Purge	380.23	0.00	245.40	0.00	690.00	444.60	64	
6280	Uniform Allow. Sworn	299.83	0.00	0.00	0.00	0.00	0.00	0	
6721	Related Exam Costs	0.00	0.00	16.24	0.00	1,000.00	983.76	98	
<b>Materials &amp; Supplies</b>		<b>3,010.37</b>	<b>153.31</b>	<b>1,771.46</b>	<b>0.00</b>	<b>10,440.00</b>	<b>8,668.54</b>	<b>83</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	124,340.27	376.00	48,990.37	0.96	225,000.00	176,008.67	78	
5405	Legal & Court Costs	0.00	0.00	0.00	0.00	7,000.00	7,000.00	100	
6701	Pre Employment Physicals	4,297.00	1,668.00	6,700.00	0.00	8,390.00	1,690.00	20	
6702	Psychological Eval & Services	2,000.00	2,000.00	7,000.00	0.00	9,500.00	2,500.00	26	
6703	Employee Counseling	6,599.32	0.00	0.00	0.00	23,000.00	23,000.00	100	
6704	In-Service Medical	10,565.00	0.00	0.00	0.00	20,000.00	20,000.00	100	
6706	Drug & Alcohol Testing	2,801.00	836.00	2,607.00	0.00	5,000.00	2,393.00	48	
6708	Polygraphs	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100	
6710	Fingerprinting	2,349.00	58.00	3,340.00	0.00	3,800.00	460.00	12	
6720	Testing	0.00	495.00	495.00	0.00	4,500.00	4,005.00	89	
<b>Purchased Services</b>		<b>152,951.59</b>	<b>5,433.00</b>	<b>69,132.37</b>	<b>0.96</b>	<b>309,190.00</b>	<b>240,056.67</b>	<b>78</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	3,327.00	0.00	1,312.21	0.00	12,000.00	10,687.79	89	
5160	Licenses/Permits/Fees	0.00	0.00	101.00	0.00	760.00	659.00	87	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	300.00	300.00	100	
5385	Business Expenses	31.10	0.00	2,155.82	0.00	2,375.00	219.18	9	
5390	Training	298.00	0.00	2,916.66	0.00	5,550.00	2,633.34	47	
5391	City-Wide Training Program	5,043.00	0.00	5,660.00	0.00	5,000.00	-660.00	-13	Over
5480	Communications	847.66	0.00	763.21	0.00	2,000.00	1,236.79	62	
6730	Damaged Property Reimbursement	0.00	0.00	0.00	0.00	475.00	475.00	100	
<b>Other Expenses</b>		<b>9,546.76</b>	<b>0.00</b>	<b>12,908.90</b>	<b>0.00</b>	<b>28,460.00</b>	<b>15,551.10</b>	<b>55</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	75,000.00	75,000.00	100	
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 001-130</b>		<b>469,041.35</b>	<b>88,201.07</b>	<b>467,922.73</b>	<b>0.96</b>	<b>1,308,701.00</b>	<b>840,777.31</b>	<b>64</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 900-140** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GEN LIAB INS RSV-RISK MGMT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining	
Category	Description	Actuals	Month	Actuals	brances				Budg / Time	
		Thru 12/2022	Actuals	Actuals						
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	400.00	0.00	0.00	0.00	400.00	400.00	100		
5005	Postage & Mailing	79.88	0.00	18.59	0.00	0.00	-18.59	0	Over	
<b>Materials &amp; Supplies</b>		<b>479.88</b>	<b>0.00</b>	<b>18.59</b>	<b>0.00</b>	<b>400.00</b>	<b>381.41</b>	<b>95</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5330	Contractual	45,659.00	0.00	0.00	0.00	50,000.00	50,000.00	100		
5400	Professional Services	3,372.00	0.00	78,291.00	0.00	2,500.00	-75,791.00	-3032	Over	
<b>Purchased Services</b>		<b>49,031.00</b>	<b>0.00</b>	<b>78,291.00</b>	<b>0.00</b>	<b>52,500.00</b>	<b>-25,791.00</b>	<b>-49</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5031	Insurance - Contractual	1,101,284.04	0.00	1,429,176.89	0.00	1,272,030.00	-157,146.89	-12	Over	
5032	Claim Loss Expense	7,331.54	12,132.55	63,083.94	0.00	588,875.00	525,791.06	89		
5035	INBR	28,409.09	6,060.33	16,965.05	73,318.03	50,000.00	-40,283.08	-81	Over	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	500.00	500.00	100		
5390	Training	731.44	0.00	712.51	0.00	1,520.00	807.49	53		
5470	Bio Hazard Waste Disposal	5,078.41	0.00	0.00	0.00	5,000.00	5,000.00	100		
5480	Communications	201.84	0.00	180.28	0.00	475.00	294.72	62		
<b>Other Expenses</b>		<b>1,143,036.36</b>	<b>18,192.88</b>	<b>1,510,118.67</b>	<b>73,318.03</b>	<b>1,918,400.00</b>	<b>334,963.30</b>	<b>17</b>	<b>50</b>	
<b>End Fund - Dept 900-140</b>		<b>1,192,547.24</b>	<b>18,192.88</b>	<b>1,588,428.26</b>	<b>73,318.03</b>	<b>1,971,300.00</b>	<b>309,553.71</b>	<b>16</b>	<b>48</b>	



**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 901-130 Budget Year: 2024

Budget Version 10: Working

WORK COMP INS RSRV-HUMAN RES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4010	Salaries-Temporary Disability	0.00	0.00	0.00	0.00	212,500.00	212,500.00	100	
4080	Salaries - Light Duty	0.00	0.00	0.00	0.00	65,000.00	65,000.00	100	
4570	Employee Benefit-Workers Comp	0.00	0.00	0.00	0.00	16,044.00	16,044.00	100	
4575	Benefits - Light Duty	0.00	0.00	0.00	0.00	4,908.00	4,908.00	100	
<b>Salaries &amp; Employee Benefits</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>298,452.00</b>	<b>298,452.00</b>	<b>100</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5005	Postage & Mailing	0.00	0.00	0.00	0.00	150.00	150.00	100	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>	<b>150.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	94,842.00	0.00	14,282.00	0.00	100,000.00	85,718.00	86	
6430	Claims Medical/Legal Costs	269,555.21	0.00	450,706.29	0.00	1,020,000.00	569,293.71	56	
<b>Purchased Services</b>		<b>364,397.21</b>	<b>0.00</b>	<b>464,988.29</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>655,011.71</b>	<b>58</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5031	Insurance - Contractual	209,973.00	7,459.00	263,654.00	0.00	247,271.00	-16,383.00	-7	Over
6427	State Worker Comp Surcharges	60,556.34	30,684.53	30,684.53	0.00	73,000.00	42,315.47	58	
6436	Safety Equipment	7,019.47	264.64	9,333.01	0.00	15,000.00	5,666.99	38	
6437	Safety & Wellness Program	3,913.40	0.00	1,967.53	0.00	20,000.00	18,032.47	90	
<b>Other Expenses</b>		<b>281,462.21</b>	<b>38,408.17</b>	<b>305,639.07</b>	<b>0.00</b>	<b>355,271.00</b>	<b>49,631.93</b>	<b>14</b>	<b>50</b>
<b>End Fund - Dept 901-130</b>		<b>645,859.42</b>	<b>38,408.17</b>	<b>770,627.36</b>	<b>0.00</b>	<b>1,773,873.00</b>	<b>1,003,245.64</b>	<b>57</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 902-130** Budget Year: 2024

Budget Version 10: Working

UNEMPMT INS RSV-HUMAN RESOURC		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
6706	Drug & Alcohol Testing	4,506.00	0.00	0.00	0.00	0.00	0.00	0
6707	Unemployment Claims Expense	174.00	0.00	26,448.00	0.00	50,000.00	23,552.00	47
<b>Purchased Services</b>		<b>4,680.00</b>	<b>0.00</b>	<b>26,448.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>23,552.00</b>	<b>47 50</b>
<b>End Fund - Dept 902-130</b>		<b>4,680.00</b>	<b>0.00</b>	<b>26,448.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>23,552.00</b>	<b>47 48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 902-130** Budget Year: 2024

Budget Version 10: Working

UNEMPMT INS RSV-HUMAN RESOURC

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Grand Totals : Human Resources</b>		2,312,128.01	144,802.12	2,853,426.35	73,318.99	5,103,874.00	2,177,128.66	43	48

**End Of Report Prepared for Human Resources**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2023-24 Monthly Report for the **period ending:** 12/31/23.

**Department Contact: Erik Gustafson (894-4202)**

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

**Overall Summary:** The various budget accounts in the Public Works O&M Department are on track for FY 23-24 except for the few items listed below.

## Items of Interest:

### **NEW**

#### **Item #1**

**Location:** Streets & Roads (Transportation – Depot)

**Expenditure Category:** 212-659-5400

**Description:** Purchased Services

**Analysis:** This category is tracking over budget due to the City's request for increased patrols and overnight posts (provided by AG Private Security) for the safety and security of train station and Amtrak passengers.

**Action Plan:** Staff will monitor this category, and if necessary, prepare a supplemental appropriation or budget modification to add funding to this category/line item at the end of the fiscal year. O&M will also consider requesting additional budget for this line item during the FY 24/25 budget development process, if the increased patrols/posts are going to remain in effect.

#### **Item #2**

**Location:** Streets & Roads (Transportation – Depot)

**Expenditure Category:** 212-659-8900

**Description:** Other Expenses

**Analysis:** This category is tracking over budget due to pest control services being inadvertently charged to the Communications line item instead of the Pest Control line item.

**Action Plan:** : A Finance Office Correction Request (FOCR) will be submitted to Finance to move the charges from 212-659-5480 to 212-659-7380.

#### **Item #3**

**Location:** Streets & Roads (Transportation - Planning)

**Expenditure Category:** 307-655-8900

**Description:** Other Expenses

**Analysis:** This category is tracking over budget due to Other Expenses being charged where there is no budget. Department 655 was moved out of Fund 307 and back into Fund 212 in FY 23/24. **Note:** This Department belongs to Engineering, so O&M has requested it be added to Engineering's Summary Report for future monitoring.  
**Action Plan:** A Finance Office Correction Request (FOCR) will be submitted to Finance to move the charges from 307-655 to 212-655.

**Item #4**

**Location:** Streets & Roads (Street Trees)

**Expenditure Category:** 307-686-5000

**Description:** Materials & Supplies

**Analysis:** This category is tracking over budget due to a couple large safety equipment purchases in November and December.

**Action Plan:** None at this time; this category should be on track by year end.

**Item #5**

**Location:** Sewer

**Expenditure Category:** 850-670-5000

**Description:** Materials & Supplies

**Analysis:** This category is tracking over budget due to a couple large purchases charged to the Equipment Maintenance/Repair line item for washer units and clarifier parts.

**Action Plan:** Staff will monitor this category, and if necessary, prepare a supplemental appropriation or budget modification to add funding to this category/line item at the end of the fiscal year. O&M will also consider requesting additional budget for the Equipment Maintenance/Repair line item during the FY 24/25 budget development process.

**Item #6**

**Location:** Sewer

**Expenditure Category:** 850-670-5400

**Description:** Purchased Services

**Analysis:** This category appeared to be tracking overbudget, but when the Department Expense Report was run, the percentage of budget remaining and the percentage of time remaining were in line (45% vs. 45%).

**Action Plan:** None at this time; this category should be on track by year end. However, O&M will still consider requesting additional budget for the Plant-Lab Analysis line item during the FY 24/25 budget development process.

**Item #7**

**Location:** Sewer

**Expenditure Category:** 850-670-8900

**Description:** Other Expenses

**Analysis:** This category appeared to be tracking overbudget, but when the Department Expense Report was run, the percentage of budget remaining and the percentage of time remaining were in line (45% vs. 45%).

**Action Plan:** None at this time; this category should be on track by year end.

However, O&M will still consider requesting additional budget for the Licenses/Permits/Fees and Communication line items during the FY 24/25 budget development process.

## **PREVIOUS**

### **Item #1**

Location: **Public Works Administration**

Expenditure Category: **001-601-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking behind due to the Mobile MMS annual subscription in line item 5050 being paid at the beginning of the Fiscal Year.

Action Plan: None at this time. O&M requested additional funding in FY 23/24 for the increased software cost, so this line item/category should be on track by year end.

### **Item #2**

Location: **Specialized Community Services**

Expenditure Category: **052-688-8900**

Description: **Other Expenses**

Analysis: This category is tracking over budget due to porta-potty and construction rentals for the Pallet Shelter being charged to the Lease/Rental Expense line item, where no budget was requested for FY 2023/24.

Action Plan: O&M will request budget for the Lease/Rental Expense line item during the FY 24/25 budget development process.

### **Item #3**

Location: **Public Right-of-Way Mtce**

Expenditure Category: **307-650-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due to purchases coded to the Asphalt Concrete, Safety Equipment, and Street Lighting Supplies line items.

Action Plan: None at this time; this category should be on track by year end.

### **Item #4**

Location: **Airport**

Expenditure Category: **856-691-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking behind due to a couple large lighting, striping, and sign purchases charged to line item 5110.

Action Plan: None at this time; this category should be on track by year end.

### **Item #5**

Location: **Central Garage**

Expenditure Category: **929-630-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due to actuals for the Batteries line item.

Action Plan: Staff will monitor this category, and if necessary, prepare a supplemental appropriation or budget modification to add funding to this category/line item at the end of the fiscal year. O&M will also request additional budget for the Batteries line item during the FY 24/25 budget development process.

**Item #6**

Location: **Central Garage**


Expenditure Category: **929-630-5400**

Description: **Purchased Services**

Analysis: This category is tracking over budget due to the Outside Repairs line item. Due to staffing shortages, Fleet Services is being forced to outsource work that would normally be completed in-house. In addition, there was a \$40,000 fire engine repair completed by Golden State Emergency Services in November 2023.

Action Plan: Staff will be preparing a supplemental appropriation or budget modification to add funding to this category/line item. In addition, O&M will consider requesting additional budget for the Outside Repairs line item during the FY 24/25 budget development process.

**APPROVALS:**

	<b>Review</b>	<b>Signature</b>	<b>Date</b>
<b>X</b>	<b>Erik Gustafson Department Director- O&amp;M</b>		<b>1-10-24</b>

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**  
**Public Works O&M**

Public Works - O&M Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	8,717,700	9,752,093	578,490	4,599,073	5,177,564	1,277,397	10,767,227	12,044,624	6,867,059	43
Materials & Supplies	1,969,661	2,656,232	62,848	1,211,513	1,274,362	129,105	2,258,573	2,387,678	1,113,315	53
Purchased Services	3,009,167	5,900,519	135,559	2,436,197	2,571,757	330,750	7,107,696	7,438,446	4,866,688	35
Other Expenses	405,271	428,750	15,002	226,725	241,727	207,395	473,487	680,882	439,154	36
Non-Recurring Operating Allocations	700	105,576	60,000	0	60,000	60,000	55,000	115,000	55,000	52
	5,986,640	7,395,451	291,486	2,358,918	2,650,404	857,080	5,583,798	6,440,878	3,790,473	41
<b>Department Total</b>	<b>20,089,141</b>	<b>26,238,624</b>	<b>1,143,388</b>	<b>10,832,428</b>	<b>11,975,816</b>	<b>2,861,727</b>	<b>26,245,781</b>	<b>29,107,508</b>	<b>17,131,691</b>	<b>41 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-110 Environmental Services</b>						
4000 Salaries & Employee Benefits	59,546	64,545	35,642	108,991	73,349	33
8900 Other Expenses	11,302	15	0	8,350	8,350	0
8990 Allocations	3,732	10,017	3,828	12,062	8,234	32
<b>Total 001-110</b>	<b>74,580</b>	<b>74,577</b>	<b>39,470</b>	<b>129,403</b>	<b>89,933</b>	<b>31 50</b>
<b>001-601 Public Works Administration</b>						
4000 Salaries & Employee Benefits	81,639	76,997	47,347	105,815	58,468	45
5000 Materials & Supplies	22,357	30,174	26,304	36,300	9,996	72
5400 Purchased Services	0	0	0	0	0	0
8900 Other Expenses	13,442	4,784	1,972	64,540	62,568	3
8910 Non-Recurring Operating	0	60,014	60,000	60,000	0	100
8990 Allocations	120,077	134,791	35,853	141,943	106,090	25
<b>Total 001-601</b>	<b>237,515</b>	<b>306,760</b>	<b>171,476</b>	<b>408,598</b>	<b>237,122</b>	<b>42 50</b>
<b>001-620 Street Cleaning</b>						
4000 Salaries & Employee Benefits	649,761	0	0	0	0	0
5000 Materials & Supplies	6,816	0	0	0	0	0
5400 Purchased Services	104,278	0	0	0	0	0
8900 Other Expenses	24,047	0	0	0	0	0
8990 Allocations	282,106	0	0	0	0	0



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**Public Works O&M**

Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
<b>Total 001-620</b>	<b>1,067,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>001-650 Public Right-of-Way Mtce</b>							
4000 Salaries & Employee Benefits	1,061,507	0	0	0	0	0	
5000 Materials & Supplies	232,808	0	0	0	0	0	
5400 Purchased Services	22,304	0	0	0	0	0	
8900 Other Expenses	12,461	0	0	0	0	0	
8990 Allocations	1,142,073	0	0	0	0	0	
<b>Total 001-650</b>	<b>2,471,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>002-682 Parks and Open Spaces</b>							
4000 Salaries & Employee Benefits	857,896	781,411	495,501	1,062,591	567,090	47	
5000 Materials & Supplies	64,906	84,591	36,544	92,805	56,261	39	
5400 Purchased Services	330,945	343,952	135,560	330,750	195,190	41	
8900 Other Expenses	40,913	70,353	13,030	134,505	121,475	10	
8990 Allocations	286,359	369,095	139,234	365,360	226,126	38	
<b>Total 002-682</b>	<b>1,581,019</b>	<b>1,649,402</b>	<b>819,869</b>	<b>1,986,011</b>	<b>1,166,142</b>	<b>41</b>	<b>50</b>
<b>002-686 Street Trees/Public Plantings</b>							
4000 Salaries & Employee Benefits	747,930	0	0	0	0	0	
5000 Materials & Supplies	16,730	0	0	0	0	0	
5400 Purchased Services	446,648	0	0	0	0	0	
8900 Other Expenses	11,787	0	0	0	0	0	
8990 Allocations	261,363	0	0	0	0	0	
<b>Total 002-686</b>	<b>1,484,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>002-995 Indirect Cost Allocation</b>							
8990 Allocations	290,862	301,772	112,572	337,715	225,143	33	
<b>Total 002-995</b>	<b>290,862</b>	<b>301,772</b>	<b>112,572</b>	<b>337,715</b>	<b>225,143</b>	<b>33</b>	<b>50</b>
<b>Total General/Park Funds</b>	<b>7,206,595</b>	<b>2,332,511</b>	<b>1,143,387</b>	<b>2,861,727</b>	<b>1,718,340</b>	<b>39</b>	<b>50</b>
<b>050-682 Donations</b>							
5000 Materials & Supplies	2,943	1,246	4,698	84,567	79,869	6	
<b>Total 050-682</b>	<b>2,943</b>	<b>1,246</b>	<b>4,698</b>	<b>84,567</b>	<b>79,869</b>	<b>6</b>	<b>50</b>
<b>052-682 Specialized Community Services</b>							
4000 Salaries & Employee Benefits	117,409	226,502	121,201	254,414	133,213	48	
5000 Materials & Supplies	0	2,659	1,052	12,000	10,948	9	

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**Public Works O&M**

Public Works - O&M		Prior Year Actuals		FY2023-24	FY2023-24	Remaining Budget	Percent Used	
		FY2021-22	FY2022-23	YTD Actuals	Modified Adopted		Budg / Time	
<b>Department Summary by Fund-Activity</b>								
8900	Other Expenses	0	574	390	1,000	610	39	
8990	Allocations	7,208	21,315	8,994	19,888	10,894	45	
<b>Total</b>	<b>052-682</b>	<b>124,617</b>	<b>251,050</b>	<b>131,637</b>	<b>287,302</b>	<b>155,665</b>	<b>46</b>	<b>50</b>
<b>052-688 Specialized Community Services</b>								
4000	Salaries & Employee Benefits	52,427	264,643	118,382	422,490	304,108	28	
5000	Materials & Supplies	22,680	52,254	13,997	46,000	32,003	30	
5400	Purchased Services	179,681	2,789,821	1,229,226	4,242,306	3,013,080	29	
8900	Other Expenses	10,104	31,578	32,422	42,500	10,078	76	
8910	Non-Recurring Operating	0	0	0	30,000	30,000	0	
8990	Allocations	21,232	174,867	82,019	141,572	59,553	58	
<b>Total</b>	<b>052-688</b>	<b>286,124</b>	<b>3,313,163</b>	<b>1,476,046</b>	<b>4,924,868</b>	<b>3,448,822</b>	<b>30</b>	<b>50</b>
<b>100-686 Grants-Operating Activities</b>								
4000	Salaries & Employee Benefits	24,264	13,973	0	12,526	12,526	0	
5400	Purchased Services	100,080	56,621	0	29,648	29,648	0	
<b>Total</b>	<b>100-686</b>	<b>124,344</b>	<b>70,594</b>	<b>0</b>	<b>42,174</b>	<b>42,174</b>	<b>0</b>	<b>50</b>
<b>212-650 Transportation</b>								
4000	Salaries & Employee Benefits	57,168	0	0	0	0	0	
8990	Allocations	3,165	0	0	0	0	0	
<b>Total</b>	<b>212-650</b>	<b>60,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>212-659 Transportation</b>								
4000	Salaries & Employee Benefits	1,491	0	0	0	0	0	
5000	Materials & Supplies	0	0	0	1,800	1,800	0	
5400	Purchased Services	31,645	35,568	27,219	39,750	12,531	68	
8900	Other Expenses	0	0	50	0	(50)	0	
8990	Allocations	2,774	1,876	809	2,616	1,807	31	
<b>Total</b>	<b>212-659</b>	<b>35,910</b>	<b>37,444</b>	<b>28,078</b>	<b>44,166</b>	<b>16,088</b>	<b>64</b>	<b>50</b>
<b>307-620 Streets and Roads</b>								
4000	Salaries & Employee Benefits	0	687,219	0	0	0	0	
5000	Materials & Supplies	0	9,817	0	0	0	0	
5400	Purchased Services	0	102,235	0	0	0	0	
8900	Other Expenses	147	21,495	0	0	0	0	
8990	Allocations	0	310,742	0	0	0	0	
<b>Total</b>	<b>307-620</b>	<b>147</b>	<b>1,131,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>

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**Public Works O&M**

Public Works - O&M		Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
		FY2021-22	FY2022-23					
<b>Department Summary by Fund-Activity</b>								
<b>307-650</b>	<b>Streets and Roads</b>							
4000	Salaries & Employee Benefits	0	1,314,849	1,059,445	2,693,070	1,633,625	39	
5000	Materials & Supplies	0	269,981	137,558	263,900	126,342	52	
5400	Purchased Services	0	8,821	61,237	184,225	122,988	33	
8900	Other Expenses	0	9,039	8,580	46,375	37,795	19	
8990	Allocations	0	1,385,927	617,018	1,522,364	905,346	41	
<b>Total 307-650</b>		<b>0</b>	<b>2,988,617</b>	<b>1,883,838</b>	<b>4,709,934</b>	<b>2,826,096</b>	<b>40</b>	<b>50</b>
<b>307-653</b>	<b>Streets and Roads</b>							
8990	Allocations	0	0	384	0	(384)	0	
<b>Total 307-653</b>		<b>0</b>	<b>0</b>	<b>384</b>	<b>0</b>	<b>(384)</b>	<b>0</b>	<b>50</b>
<b>307-654</b>	<b>Streets and Roads</b>							
8900	Other Expenses	228	0	0	0	0	0	
<b>Total 307-654</b>		<b>228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>307-655</b>	<b>Streets and Roads</b>							
8900	Other Expenses	0	0	569	0	(569)	0	
<b>Total 307-655</b>		<b>0</b>	<b>0</b>	<b>569</b>	<b>0</b>	<b>(569)</b>	<b>0</b>	<b>50</b>
<b>307-659</b>	<b>Streets and Roads</b>							
4000	Salaries & Employee Benefits	0	24	0	0	0	0	
8990	Allocations	0	0	223	0	(223)	0	
<b>Total 307-659</b>		<b>0</b>	<b>24</b>	<b>223</b>	<b>0</b>	<b>(223)</b>	<b>0</b>	<b>50</b>
<b>307-686</b>	<b>Streets and Roads</b>							
4000	Salaries & Employee Benefits	0	864,705	505,300	1,006,619	501,319	50	
5000	Materials & Supplies	0	19,815	9,274	17,210	7,936	54	
5400	Purchased Services	315	499,798	140,684	578,568	437,884	24	
8900	Other Expenses	0	8,899	4,847	9,982	5,135	49	
8990	Allocations	0	285,164	120,286	282,717	162,431	43	
<b>Total 307-686</b>		<b>315</b>	<b>1,678,381</b>	<b>780,391</b>	<b>1,895,096</b>	<b>1,114,705</b>	<b>41</b>	<b>50</b>
<b>850-670</b>	<b>Sewer</b>							
4000	Salaries & Employee Benefits	2,652,052	2,873,626	1,496,988	3,326,148	1,829,160	45	
5000	Materials & Supplies	1,015,272	1,499,078	750,625	1,238,566	487,941	61	
5400	Purchased Services	1,072,352	1,212,777	604,244	1,164,888	560,644	52	
8900	Other Expenses	215,591	197,241	152,294	283,050	130,756	54	
8990	Allocations	1,158,478	1,876,270	501,798	1,227,070	725,272	41	

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**Public Works O&M**

Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24	FY2023-24	Remaining Budget	Percent Used	
	FY2021-22	FY2022-23	YTD Actuals	Modified Adopted		Budg / Time	
<b>Total 850-670</b>	<b>6,113,745</b>	<b>7,658,992</b>	<b>3,505,949</b>	<b>7,239,722</b>	<b>3,733,773</b>	<b>48</b>	<b>50</b>
<b>850-995 Sewer</b>							
8990 Allocations	488,034	392,370	155,912	467,736	311,824	33	
<b>Total 850-995</b>	<b>488,034</b>	<b>392,370</b>	<b>155,912</b>	<b>467,736</b>	<b>311,824</b>	<b>33</b>	<b>50</b>
<b>853-000 Parking Revenue</b>							
5400 Purchased Services	22,789	22,514	0	23,743	23,743	0	
8990 Allocations	0	2,107	0	0	0	0	
<b>Total 853-000</b>	<b>22,789</b>	<b>24,621</b>	<b>0</b>	<b>23,743</b>	<b>23,743</b>	<b>0</b>	<b>50</b>
<b>853-660 Parking Revenue</b>							
4000 Salaries & Employee Benefits	424,444	465,286	184,720	422,453	237,733	44	
5000 Materials & Supplies	41,502	72,442	22,589	46,200	23,611	49	
5400 Purchased Services	97,854	108,209	49,846	112,921	63,075	44	
8900 Other Expenses	3,112	3,008	1,712	3,400	1,688	50	
8990 Allocations	163,603	212,862	72,055	218,293	146,238	33	
<b>Total 853-660</b>	<b>730,515</b>	<b>861,807</b>	<b>330,922</b>	<b>803,267</b>	<b>472,345</b>	<b>41</b>	<b>50</b>
<b>853-995 Parking Revenue</b>							
8990 Allocations	91,039	62,509	26,209	78,628	52,419	33	
<b>Total 853-995</b>	<b>91,039</b>	<b>62,509</b>	<b>26,209</b>	<b>78,628</b>	<b>52,419</b>	<b>33</b>	<b>50</b>
<b>856-691 Airport</b>							
4000 Salaries & Employee Benefits	325,732	329,512	203,108	403,532	200,424	50	
5000 Materials & Supplies	15,174	17,018	20,839	27,070	6,231	77	
5400 Purchased Services	127,022	172,798	45,409	163,307	117,898	28	
8900 Other Expenses	21,020	17,118	8,484	27,895	19,411	30	
8990 Allocations	149,692	173,202	75,382	195,147	119,765	39	
<b>Total 856-691</b>	<b>638,640</b>	<b>709,648</b>	<b>353,222</b>	<b>816,951</b>	<b>463,729</b>	<b>43</b>	<b>50</b>
<b>856-995 Airport</b>							
8990 Allocations	194,678	160,184	58,209	174,628	116,419	33	
<b>Total 856-995</b>	<b>194,678</b>	<b>160,184</b>	<b>58,209</b>	<b>174,628</b>	<b>116,419</b>	<b>33</b>	<b>50</b>
<b>929-630 Central Garage</b>							
4000 Salaries & Employee Benefits	848,086	931,775	421,978	1,078,845	656,867	39	
5000 Materials & Supplies	433,528	452,004	220,547	354,070	133,523	62	
5400 Purchased Services	107,746	180,930	113,339	115,685	2,346	98	
8900 Other Expenses	33,185	41,679	15,058	38,235	23,177	39	

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**Public Works O&M**

Public Works - O&M		Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used	
		FY2021-22	FY2022-23				Budg / Time	
<b>Department Summary by Fund-Activity</b>		<b>FY2021-22</b>	<b>FY2022-23</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Budget</b>	<b>Budg / Time</b>	
8990	Allocations	860,369	973,160	409,254	730,066	320,812	56	
<b>Total</b>	<b>929-630</b>	<b>2,282,914</b>	<b>2,579,548</b>	<b>1,180,176</b>	<b>2,316,901</b>	<b>1,136,725</b>	<b>51</b>	<b>50</b>
<b>930-640 Municipal Buildings Maintenance</b>								
4000	Salaries & Employee Benefits	689,911	796,792	454,917	1,019,794	564,877	45	
5000	Materials & Supplies	94,211	144,792	30,334	166,240	135,906	18	
5400	Purchased Services	359,067	362,443	162,495	446,155	283,660	36	
8900	Other Expenses	7,933	11,727	2,319	20,550	18,231	11	
8910	Non-Recurring Operating	700	45,562	0	25,000	25,000	0	
8990	Allocations	340,519	421,847	187,738	392,985	205,247	48	
<b>Total</b>	<b>930-640</b>	<b>1,492,341</b>	<b>1,783,163</b>	<b>837,803</b>	<b>2,070,724</b>	<b>1,232,921</b>	<b>40</b>	<b>50</b>
<b>941-614 Maintenance District Administration</b>								
4000	Salaries & Employee Benefits	66,437	60,235	33,037	127,336	94,299	26	
5000	Materials & Supplies	733	359	0	950	950	0	
5400	Purchased Services	6,442	4,032	2,500	6,500	4,000	38	
8900	Other Expenses	0	11,240	0	500	500	0	
8990	Allocations	6,649	8,287	2,987	11,157	8,170	27	
<b>Total</b>	<b>941-614</b>	<b>80,261</b>	<b>84,153</b>	<b>38,524</b>	<b>146,443</b>	<b>107,919</b>	<b>26</b>	<b>50</b>
<b>941-995 Maintenance District Administration</b>								
8990	Allocations	112,627	117,090	39,644	118,931	79,287	33	
<b>Total</b>	<b>941-995</b>	<b>112,627</b>	<b>117,090</b>	<b>39,644</b>	<b>118,931</b>	<b>79,287</b>	<b>33</b>	<b>50</b>
<b>Total Other Funds</b>		<b>12,882,544</b>	<b>23,906,112</b>	<b>10,832,434</b>	<b>26,245,781</b>	<b>15,413,347</b>	<b>41</b>	<b>50</b>
<b>Department Total</b>		<b>20,089,139</b>	<b>26,238,623</b>	<b>11,975,821</b>	<b>29,107,508</b>	<b>17,131,687</b>	<b>41</b>	<b>50</b>

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

DPW Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>Fund - Dept 001-110</b> GENERAL-ENVIRONMENTAL SVCS									
	Salaries & Employee Benefits	31,892.75	7,854.52	35,642.45	0.00	108,991.00	73,348.55	67	48
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Other Expenses	0.00	0.00	0.00	0.00	8,350.00	8,350.00	100	50
End Fund - Dept 001-110		31,892.75	7,854.52	35,642.45	0.00	117,341.00	81,698.55	70	48
<b>Fund - Dept 001-601</b> Public Works Administration									
	Salaries & Employee Benefits	37,873.27	11,865.92	47,347.38	0.00	105,815.00	58,467.62	55	48
	Materials & Supplies	25,635.06	0.00	26,303.98	0.00	36,300.00	9,996.02	28	50
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Other Expenses	1,882.22	0.00	1,972.20	0.00	64,540.00	62,567.80	97	50
	Non-Recurring Operating	33,000.00	0.00	60,000.00	0.00	60,000.00	0.00	0	50
End Fund - Dept 001-601		98,390.55	11,865.92	135,623.56	0.00	266,655.00	131,031.44	49	48
<b>Fund - Dept 001-620</b> GENERAL-STREET CLEANING									
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 001-620		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 001-650</b> GENERAL-PUBLIC ROW MTCE									
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 001-650		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 002-682</b> PARK-PARKS AND OPEN SPACES									
	Salaries & Employee Benefits	353,718.15	116,636.70	495,501.13	0.00	1,062,591.00	567,089.87	53	48
	Materials & Supplies	31,739.09	6,012.85	36,544.47	0.00	92,805.00	56,260.53	61	50
	Purchased Services	134,122.18	21,444.87	135,559.97	0.00	330,750.00	195,190.03	59	50
	Other Expenses	46,358.74	829.00	13,030.42	0.00	134,505.00	121,474.58	90	50
End Fund - Dept 002-682		565,938.16	144,923.42	680,635.99	0.00	1,620,651.00	940,015.01	58	48
<b>Fund - Dept 002-686</b> PARK-STREET TREE/PUB PLNT									
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 002-686		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>Fund - Dept 050-682</b> DONATIONS									
	Materials & Supplies	0.00	0.00	4,698.49	0.00	84,567.00	79,868.51	94	50
End Fund - Dept 050-682		0.00	0.00	4,698.49	0.00	84,567.00	79,868.51	94	48
<b>Fund - Dept 052-682</b> Special Com Svcs									
	Salaries & Employee Benefits	109,701.26	27,551.74	121,200.77	0.00	254,414.00	133,213.23	52	48
	Materials & Supplies	988.21	0.00	1,052.47	0.00	12,000.00	10,947.53	91	50
	Other Expenses	0.00	0.00	390.00	0.00	1,000.00	610.00	61	50

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time	
<b>End Fund - Dept 052-682</b>	<b>110,689.47</b>	<b>27,551.74</b>	<b>122,643.24</b>	<b>0.00</b>	<b>267,414.00</b>	<b>144,770.76</b>	<b>54</b>	<b>48</b>
<b>Fund - Dept 052-688</b> Specialized Svc - Health Human								
Salaries & Employee Benefits	115,834.53	25,301.01	118,381.84	0.00	422,490.00	304,108.16	72	48
Materials & Supplies	26,750.28	2,178.78	13,996.66	0.00	46,000.00	32,003.34	70	50
Purchased Services	736,652.26	223,151.89	1,229,226.30	1,281,931.93	4,242,306.00	1,731,147.77	41	50
Other Expenses	4,083.10	6,815.22	32,421.93	0.00	42,500.00	10,078.07	24	50
Non-Recurring Operating	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100	50
<b>End Fund - Dept 052-688</b>	<b>883,320.17</b>	<b>257,446.90</b>	<b>1,394,026.73</b>	<b>1,281,931.93</b>	<b>4,783,296.00</b>	<b>2,107,337.34</b>	<b>44</b>	<b>48</b>
<b>Fund - Dept 100-686</b> GRANTS ST TREE/PUB PLANTING								
Salaries & Employee Benefits	8,716.51	0.00	0.00	0.00	12,526.00	12,526.00	100	48
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	33,739.03	0.00	0.00	13,032.50	29,648.00	16,615.50	56	50
<b>End Fund - Dept 100-686</b>	<b>42,455.54</b>	<b>0.00</b>	<b>0.00</b>	<b>13,032.50</b>	<b>42,174.00</b>	<b>29,141.50</b>	<b>69</b>	<b>48</b>
<b>Fund - Dept 212-659</b> TRANSPORTATION-DEPOT								
Materials & Supplies	0.00	0.00	0.00	0.00	1,800.00	1,800.00	100	50
Purchased Services	12,870.03	9,516.93	27,218.99	0.00	39,750.00	12,531.01	32	50
Other Expenses	0.00	0.00	50.00	0.00	0.00	-50.00	0	50 <b>Over</b>
<b>End Fund - Dept 212-659</b>	<b>12,870.03</b>	<b>9,516.93</b>	<b>27,268.99</b>	<b>0.00</b>	<b>41,550.00</b>	<b>14,281.01</b>	<b>34</b>	<b>48</b>
<b>Fund - Dept 307-620</b> STREETS AND ROADS								
Salaries & Employee Benefits	336,248.70	0.00	0.00	0.00	0.00	0.00	0	48
Materials & Supplies	2,380.50	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	38,339.30	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	3,069.84	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 307-620</b>	<b>380,038.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>Fund - Dept 307-650</b> STREETS AND ROADS								
Salaries & Employee Benefits	608,670.63	265,885.54	1,059,444.64	0.00	2,693,070.00	1,633,625.36	61	48
Materials & Supplies	167,930.19	9,502.81	137,558.00	0.00	263,900.00	126,342.00	48	50
Purchased Services	4,413.74	4,395.91	61,236.59	0.00	184,225.00	122,988.41	67	50
Other Expenses	4,190.53	4,768.76	8,579.59	0.00	46,375.00	37,795.41	81	50
<b>End Fund - Dept 307-650</b>	<b>785,205.09</b>	<b>284,553.02</b>	<b>1,266,818.82</b>	<b>0.00</b>	<b>3,187,570.00</b>	<b>1,920,751.18</b>	<b>60</b>	<b>48</b>
<b>Fund - Dept 307-653</b> STREETS AND ROADS								
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	48
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 307-653</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>Fund - Dept 307-654</b> STREETS AND ROADS								
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	48
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 307-654</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>

**Department Expense Report**

Multi Fund/Dept Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Fund - Dept 307-655</b> STREETS AND ROADS								
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	48
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	0.00	0.00	569.48	0.00	0.00	-569.48	0	50 <b>Over</b>
<b>End Fund - Dept 307-655</b>	<b>0.00</b>	<b>0.00</b>	<b>569.48</b>	<b>0.00</b>	<b>0.00</b>	<b>-569.48</b>	<b>0</b>	<b>48 <b>OVER</b></b>
<b>Fund - Dept 307-659</b> STREETS AND ROADS								
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 307-659</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>Fund - Dept 307-686</b> STREETS AND ROADS								
Salaries & Employee Benefits	421,400.06	121,968.20	505,299.82	0.00	1,006,619.00	501,319.18	50	48
Materials & Supplies	7,260.69	3,112.36	9,274.15	0.00	17,210.00	7,935.85	46	50
Purchased Services	178,241.04	22,590.78	140,684.24	99,083.00	578,568.00	338,800.76	59	50
Other Expenses	3,294.77	0.00	4,846.75	0.00	9,982.00	5,135.25	51	50
<b>End Fund - Dept 307-686</b>	<b>610,196.56</b>	<b>147,671.34</b>	<b>660,104.96</b>	<b>99,083.00</b>	<b>1,612,379.00</b>	<b>853,191.04</b>	<b>53</b>	<b>48</b>
<b>Fund - Dept 308-000</b> STREET FACILITY IMPRV-ADMN								
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 308-000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>Fund - Dept 321-000</b> SEWER FEE/WPCP CAP-ADMN								
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 321-000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>Fund - Dept 850-670</b> SEWER-WPCP								
Salaries & Employee Benefits	1,213,142.87	357,480.37	1,496,987.90	0.00	3,326,148.00	1,829,160.10	55	48
Materials & Supplies	604,310.27	141,222.52	750,625.41	21,465.00	1,238,566.00	466,475.59	38	50
Purchased Services	458,815.01	51,230.05	604,243.55	31,423.97	1,164,888.00	529,220.48	45	50
Other Expenses	124,672.22	90,560.22	152,294.50	0.00	283,050.00	130,755.50	46	50
<b>End Fund - Dept 850-670</b>	<b>2,400,940.37</b>	<b>640,493.16</b>	<b>3,004,151.36</b>	<b>52,888.97</b>	<b>6,012,652.00</b>	<b>2,955,611.67</b>	<b>49</b>	<b>48</b>
<b>Fund - Dept 853-000</b> PARKING REVENUE-ADMN								
Purchased Services	11,256.85	0.00	0.00	0.00	23,743.00	23,743.00	100	50
<b>End Fund - Dept 853-000</b>	<b>11,256.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,743.00</b>	<b>23,743.00</b>	<b>100</b>	<b>48</b>
<b>Fund - Dept 853-660</b> PKG REVENUE-PKG FAC MTCE								
Salaries & Employee Benefits	216,394.74	46,094.60	184,720.09	0.00	422,453.00	237,732.91	56	48
Materials & Supplies	25,258.99	740.72	22,589.43	0.00	46,200.00	23,610.57	51	50
Purchased Services	42,552.22	15,165.60	49,846.22	0.00	112,921.00	63,074.78	56	50
Other Expenses	1,241.68	0.00	1,711.51	0.00	3,400.00	1,688.49	50	50
<b>End Fund - Dept 853-660</b>	<b>285,447.63</b>	<b>62,000.92</b>	<b>258,867.25</b>	<b>0.00</b>	<b>584,974.00</b>	<b>326,106.75</b>	<b>56</b>	<b>48</b>
<b>Fund - Dept 856-691</b> AIRPORT-AVIATN FAC MTCE								
Salaries & Employee Benefits	107,082.26	47,101.91	203,107.52	0.00	403,532.00	200,424.48	50	48



**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

DPW Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
	Materials & Supplies	10,695.75	0.00	20,838.96	0.00	27,070.00	6,231.04	23	50
	Purchased Services	41,552.78	11,349.45	45,408.59	0.00	163,307.00	117,898.41	72	50
	Other Expenses	8,638.93	0.00	8,484.34	0.00	27,895.00	19,410.66	70	50
<b>End Fund - Dept 856-691</b>		<b>167,969.72</b>	<b>58,451.36</b>	<b>277,839.41</b>	<b>0.00</b>	<b>621,804.00</b>	<b>343,964.59</b>	<b>55</b>	<b>48</b>
<b>Fund - Dept 929-630 CENTRAL GARAGE</b>									
	Salaries & Employee Benefits	398,181.42	101,289.47	421,977.58	0.00	1,078,845.00	656,867.42	61	48
	Materials & Supplies	195,508.99	22,772.85	220,546.51	0.00	354,070.00	133,523.49	38	50
	Purchased Services	46,933.70	6,681.05	113,338.68	0.00	115,685.00	2,346.32	2	50
	Other Expenses	14,850.05	3,670.00	15,057.77	0.00	38,235.00	23,177.23	61	50
<b>End Fund - Dept 929-630</b>		<b>655,474.16</b>	<b>134,413.37</b>	<b>770,920.54</b>	<b>0.00</b>	<b>1,586,835.00</b>	<b>815,914.46</b>	<b>51</b>	<b>48</b>
<b>Fund - Dept 930-640 MUNI BLDGS MTCE-BLG/FC MTCE</b>									
	Salaries & Employee Benefits	324,279.15	115,603.96	454,916.80	0.00	1,019,794.00	564,877.20	55	48
	Materials & Supplies	37,771.53	11,484.32	30,333.63	0.00	166,240.00	135,906.37	82	50
	Purchased Services	119,338.10	37,793.70	162,494.57	0.00	446,155.00	283,660.43	64	50
	Other Expenses	5,442.55	0.00	2,319.35	0.00	20,550.00	18,230.65	89	50
	Non-Recurring Operating	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	50
<b>End Fund - Dept 930-640</b>		<b>486,831.33</b>	<b>164,881.98</b>	<b>650,064.35</b>	<b>0.00</b>	<b>1,677,739.00</b>	<b>1,027,674.65</b>	<b>61</b>	<b>48</b>
<b>Fund - Dept 941-614 MAINTENANCE DISTRICT ADMIN</b>									
	Salaries & Employee Benefits	31,085.78	8,669.72	33,036.70	0.00	127,336.00	94,299.30	74	48
	Materials & Supplies	190.05	0.00	0.00	0.00	950.00	950.00	100	50
	Purchased Services	0.00	1,250.00	2,500.00	0.00	6,500.00	4,000.00	62	50
	Other Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	50
<b>End Fund - Dept 941-614</b>		<b>31,275.83</b>	<b>9,919.72</b>	<b>35,536.70</b>	<b>0.00</b>	<b>135,286.00</b>	<b>99,749.30</b>	<b>74</b>	<b>48</b>
<b>Grand Totals : DPW - Operations</b>		<b>7,560,192.55</b>	<b>1,961,544.30</b>	<b>9,325,412.32</b>	<b>1,446,936.40</b>	<b>22,666,630.00</b>	<b>11,894,281.28</b>	<b>52</b>	<b>48</b>

**End Of Report Prepared for DPW Operations**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-110** Budget Year: 2024

Budget Version 10: Working

GENERAL-ENVIRONMENTAL SVCS		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	20,508.37	5,137.80	22,500.56	0.00	69,063.00	46,562.44	67
4005	Salaries - Supplemental Comp.	285.15	0.00	1,297.43	0.00	0.00	-1,297.43	0 <b>Over</b>
4690	Employee Benefits Other	11,099.23	2,716.72	11,844.46	0.00	39,928.00	28,083.54	70
<b>Salaries &amp; Employee Benefits</b>		<b>31,892.75</b>	<b>7,854.52</b>	<b>35,642.45</b>	<b>0.00</b>	<b>108,991.00</b>	<b>73,348.55</b>	<b>67 48</b>
<b>5000 Materials &amp; Supplies</b>								
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>8900 Other Expenses</b>								
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100
5385	Business Expenses	0.00	0.00	0.00	0.00	5,600.00	5,600.00	100
5390	Training	0.00	0.00	0.00	0.00	250.00	250.00	100
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,350.00</b>	<b>8,350.00</b>	<b>100 50</b>
<b>End Fund - Dept 001-110</b>		<b>31,892.75</b>	<b>7,854.52</b>	<b>35,642.45</b>	<b>0.00</b>	<b>117,341.00</b>	<b>81,698.55</b>	<b>70 48</b>

**Department Expense Report**

**Fund - Dept 001-601** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Public Works Administration		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	23,101.08	7,107.44	28,280.00	0.00	64,192.00	35,912.00	56	
4005	Salaries - Supplemental Comp.	168.89	0.00	614.12	0.00	0.00	-614.12	0	Over
4020	Salaries - Hourly Pay	0.00	53.50	107.00	0.00	0.00	-107.00	0	Over
4690	Employee Benefits Other	14,603.30	4,704.98	18,346.26	0.00	41,623.00	23,276.74	56	
<b>Salaries &amp; Employee Benefits</b>		<b>37,873.27</b>	<b>11,865.92</b>	<b>47,347.38</b>	<b>0.00</b>	<b>105,815.00</b>	<b>58,467.62</b>	<b>55</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,799.85	0.00	1,735.67	0.00	9,000.00	7,264.33	81	
5005	Postage & Mailing	144.59	0.00	0.00	0.00	1,500.00	1,500.00	100	
5010	Outside Printing Expense	0.00	0.00	81.17	0.00	500.00	418.83	84	
5050	Books/Periodicals/Software	23,231.66	0.00	24,456.74	0.00	25,000.00	543.26	2	
5100	Materials and Supplies	458.96	0.00	30.40	0.00	300.00	269.60	90	
<b>Materials &amp; Supplies</b>		<b>25,635.06</b>	<b>0.00</b>	<b>26,303.98</b>	<b>0.00</b>	<b>36,300.00</b>	<b>9,996.02</b>	<b>28</b>	<b>50</b>
<b>5400 Purchased Services</b>									
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
5160	Licenses/Permits/Fees	0.00	0.00	87.25	0.00	600.00	512.75	85	
5370	Memberships/Dues	255.33	0.00	250.00	0.00	500.00	250.00	50	
5385	Business Expenses	0.00	0.00	9.00	0.00	500.00	491.00	98	
5390	Training	300.00	0.00	0.00	0.00	55,600.00	55,600.00	100	
5480	Communications	1,326.89	0.00	1,625.95	0.00	5,340.00	3,714.05	70	
<b>Other Expenses</b>		<b>1,882.22</b>	<b>0.00</b>	<b>1,972.20</b>	<b>0.00</b>	<b>64,540.00</b>	<b>62,567.80</b>	<b>97</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	33,000.00	0.00	60,000.00	0.00	60,000.00	0.00	0	
<b>Non-Recurring Operating</b>		<b>33,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 001-601</b>		<b>98,390.55</b>	<b>11,865.92</b>	<b>135,623.56</b>	<b>0.00</b>	<b>266,655.00</b>	<b>131,031.44</b>	<b>49</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 002-682 Budget Year: 2024

Budget Version 10: Working

PARK-PARKS AND OPEN SPACES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	182,496.44	59,829.75	259,006.84	0.00	531,285.00	272,278.16	51	
4005	Salaries - Supplemental Comp.	427.16	0.00	1,953.30	0.00	0.00	-1,953.30	0	Over
4015	Salaries - Holiday Pay	1,038.23	393.42	1,613.58	0.00	12,500.00	10,886.42	87	
4020	Salaries - Hourly Pay	23,546.75	6,010.13	28,872.70	0.00	73,000.00	44,127.30	60	
4050	Salaries - Overtime	8,627.03	2,831.40	8,172.50	0.00	13,075.00	4,902.50	37	
4690	Employee Benefits Other	137,582.54	47,572.00	195,882.21	0.00	432,731.00	236,848.79	55	
<b>Salaries &amp; Employee Benefits</b>		<b>353,718.15</b>	<b>116,636.70</b>	<b>495,501.13</b>	<b>0.00</b>	<b>1,062,591.00</b>	<b>567,089.87</b>	<b>53</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	80.00	0.00	329.43	0.00	1,000.00	670.57	67	
5005	Postage & Mailing	0.00	0.00	0.00	0.00	500.00	500.00	100	
5010	Outside Printing Expense	0.00	0.00	124.73	0.00	1,000.00	875.27	88	
5050	Books/Periodicals/Software	18.00	4,631.75	4,631.75	0.00	1,000.00	-3,631.75	-363	Over
5100	Materials and Supplies	23,395.52	1,098.45	19,391.79	0.00	40,000.00	20,608.21	52	
5105	Small Tools and Equipment	157.06	189.57	2,454.10	0.00	7,230.00	4,775.90	66	
5110	Safety Equipment	1,016.11	89.75	3,171.84	0.00	4,075.00	903.16	22	
5120	Clothing/Uniforms	1,460.32	0.00	2,013.07	0.00	5,000.00	2,986.93	60	
5505	Equipment Maintenance/Repair	1,867.45	0.00	7.75	0.00	5,000.00	4,992.25	100	
5515	Building Maintenance/Repair	2,134.74	0.00	1,643.42	0.00	10,000.00	8,356.58	84	
7302	Fuel- Unleaded	26.60	0.00	0.00	0.00	0.00	0.00	0	
7317	Graffiti Prevention Expenses	0.00	0.00	35.45	0.00	0.00	-35.45	0	Over
7320	Custodial Supplies	1,280.64	3.33	1,688.07	0.00	8,000.00	6,311.93	79	
7371	Landscape Maintenance Supplies	302.65	0.00	1,053.07	0.00	10,000.00	8,946.93	89	
<b>Materials &amp; Supplies</b>		<b>31,739.09</b>	<b>6,012.85</b>	<b>36,544.47</b>	<b>0.00</b>	<b>92,805.00</b>	<b>56,260.53</b>	<b>61</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	52,341.07	10,041.86	65,545.54	0.00	130,000.00	64,454.46	50	
5400	Professional Services	0.00	0.00	1,000.00	0.00	2,250.00	1,250.00	56	
5415	Landscape Maintenance	75,551.28	11,331.13	63,055.76	0.00	165,000.00	101,944.24	62	
5420	Laundry Services	388.90	71.88	374.69	0.00	1,500.00	1,125.31	75	
5440	Janitorial Services	4,689.93	0.00	4,258.98	0.00	19,000.00	14,741.02	78	
7203	Elderberry Site Monitor & Main	0.00	0.00	0.00	0.00	500.00	500.00	100	
7375	Sweeping/Trash Disposal	1,151.00	0.00	1,325.00	0.00	5,000.00	3,675.00	74	
7413	Outside Repairs/Services Other	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100	
<b>Purchased Services</b>		<b>134,122.18</b>	<b>21,444.87</b>	<b>135,559.97</b>	<b>0.00</b>	<b>330,750.00</b>	<b>195,190.03</b>	<b>59</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	19.00	0.00	500.00	481.00	96	
5160	Licenses/Permits/Fees	1,461.25	500.00	2,472.13	0.00	5,000.00	2,527.87	51	
5300	Lease/Rental Expense	1,155.87	95.00	623.26	0.00	8,000.00	7,376.74	92	
5370	Memberships/Dues	179.88	0.00	207.00	0.00	1,000.00	793.00	79	
5390	Training	145.00	0.00	1,115.66	0.00	4,000.00	2,884.34	72	
5480	Communications	8,747.97	0.00	4,374.08	0.00	20,000.00	15,625.92	78	
7322	CARD Park Expenses	30,983.92	0.00	0.00	0.00	84,300.00	84,300.00	100	
7451	Volunteer Mat and Supplies	152.38	0.00	470.64	0.00	2,185.00	1,714.36	78	
7452	Volunteer Small Tools & Equip	935.29	0.00	0.00	0.00	2,520.00	2,520.00	100	
7453	Volunteer Training	62.18	0.00	728.21	0.00	1,000.00	271.79	27	
7454	Water Quality Testing	2,535.00	234.00	3,020.44	0.00	6,000.00	2,979.56	50	
<b>Other Expenses</b>		<b>46,358.74</b>	<b>829.00</b>	<b>13,030.42</b>	<b>0.00</b>	<b>134,505.00</b>	<b>121,474.58</b>	<b>90</b>	<b>50</b>
<b>End Fund - Dept 002-682</b>		<b>565,938.16</b>	<b>144,923.42</b>	<b>680,635.99</b>	<b>0.00</b>	<b>1,620,651.00</b>	<b>940,015.01</b>	<b>58</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 050-682** Budget Year: 2024

Budget Version 10: Working

DONATIONS		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>5000 Materials &amp; Supplies</b>								
6250	Donations - Expense	0.00	0.00	4,698.49	0.00	84,567.00	79,868.51	94
	<b>Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>4,698.49</b>	<b>0.00</b>	<b>84,567.00</b>	<b>79,868.51</b>	<b>94 50</b>
<b>End Fund - Dept 050-682</b>		<b>0.00</b>	<b>0.00</b>	<b>4,698.49</b>	<b>0.00</b>	<b>84,567.00</b>	<b>79,868.51</b>	<b>94 48</b>

**Department Expense Report**

**Fund - Dept 052-682** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Special Com Svcs		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	66,044.86	16,672.12	72,595.78	0.00	153,802.00	81,206.22	53		
4050	Salaries - Overtime	316.49	0.00	2,321.62	0.00	0.00	-2,321.62	0	Over	
4690	Employee Benefits Other	43,339.91	10,879.62	46,283.37	0.00	100,612.00	54,328.63	54		
<b>Salaries &amp; Employee Benefits</b>		<b>109,701.26</b>	<b>27,551.74</b>	<b>121,200.77</b>	<b>0.00</b>	<b>254,414.00</b>	<b>133,213.23</b>	<b>52</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
5100	Materials and Supplies	197.69	0.00	283.79	0.00	3,000.00	2,716.21	91		
5105	Small Tools and Equipment	477.03	0.00	768.68	0.00	5,000.00	4,231.32	85		
5110	Safety Equipment	58.85	0.00	0.00	0.00	1,000.00	1,000.00	100		
5120	Clothing/Uniforms	254.64	0.00	0.00	0.00	2,000.00	2,000.00	100		
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100		
<b>Materials &amp; Supplies</b>		<b>988.21</b>	<b>0.00</b>	<b>1,052.47</b>	<b>0.00</b>	<b>12,000.00</b>	<b>10,947.53</b>	<b>91</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5390	Training	0.00	0.00	390.00	0.00	1,000.00	610.00	61		
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>390.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>610.00</b>	<b>61</b>	<b>50</b>	
<b>End Fund - Dept 052-682</b>		<b>110,689.47</b>	<b>27,551.74</b>	<b>122,643.24</b>	<b>0.00</b>	<b>267,414.00</b>	<b>144,770.76</b>	<b>54</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 052-688** Budget Year: 2024

Budget Version 10: Working

Specialized Svc - Health Human	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining		
Category Description							Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000 Salaries - Permanent	69,266.86	14,969.89	70,942.41	0.00	246,729.00	175,786.59	71		
4050 Salaries - Overtime	177.99	134.28	1,073.91	0.00	0.00	-1,073.91	0	Over	
4690 Employee Benefits Other	46,389.68	10,196.84	46,365.52	0.00	175,761.00	129,395.48	74		
<b>Salaries &amp; Employee Benefits</b>	<b>115,834.53</b>	<b>25,301.01</b>	<b>118,381.84</b>	<b>0.00</b>	<b>422,490.00</b>	<b>304,108.16</b>	<b>72</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>									
5000 Office Expense	34.51	0.00	46.07	0.00	0.00	-46.07	0	Over	
5010 Outside Printing Expense	285.95	0.00	320.36	0.00	1,000.00	679.64	68		
5050 Books/Periodicals/Software	0.00	0.00	3,300.00	0.00	0.00	-3,300.00	0	Over	
5100 Materials and Supplies	25,994.02	0.00	7,203.13	0.00	30,000.00	22,796.87	76		
5105 Small Tools and Equipment	312.62	0.00	332.81	0.00	10,000.00	9,667.19	97		
5110 Safety Equipment	41.64	64.11	601.73	0.00	0.00	-601.73	0	Over	
5120 Clothing/Uniforms	258.53	0.00	0.00	0.00	1,000.00	1,000.00	100		
5505 Equipment Maintenance/Repair	0.00	0.00	77.89	0.00	0.00	-77.89	0	Over	
5515 Building Maintenance/Repair	-176.99	2,114.67	2,114.67	0.00	4,000.00	1,885.33	47		
<b>Materials &amp; Supplies</b>	<b>26,750.28</b>	<b>2,178.78</b>	<b>13,996.66</b>	<b>0.00</b>	<b>46,000.00</b>	<b>32,003.34</b>	<b>70</b>	<b>50</b>	
<b>5400 Purchased Services</b>									
5330 Contractual	728,005.71	223,151.89	1,223,932.05	1,281,931.9	4,242,306.00	1,736,442.02	41		
5400 Professional Services	0.00	0.00	5,294.25	0.00	0.00	-5,294.25	0	Over	
7375 Sweeping/Trash Disposal	10,057.02	0.00	0.00	0.00	0.00	0.00	0		
7413 Outside Repairs/Services Other	-1,410.47	0.00	0.00	0.00	0.00	0.00	0		
<b>Purchased Services</b>	<b>736,652.26</b>	<b>223,151.89</b>	<b>1,229,226.30</b>	<b>1,281,931.93</b>	<b>4,242,306.00</b>	<b>1,731,147.77</b>	<b>41</b>	<b>50</b>	
<b>8900 Other Expenses</b>									
5300 Lease/Rental Expense	0.00	2,229.81	7,034.11	0.00	0.00	-7,034.11	0	Over	
5390 Training	446.31	0.00	0.00	0.00	1,000.00	1,000.00	100		
5465 Solid Waste Disposal	2,946.47	4,585.41	24,353.34	0.00	41,500.00	17,146.66	41		
5480 Communications	690.32	0.00	1,034.48	0.00	0.00	-1,034.48	0	Over	
<b>Other Expenses</b>	<b>4,083.10</b>	<b>6,815.22</b>	<b>32,421.93</b>	<b>0.00</b>	<b>42,500.00</b>	<b>10,078.07</b>	<b>24</b>	<b>50</b>	
<b>8910 Non-Recurring Operating</b>									
7500 Non-Recurring Operating	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100		
<b>Non-Recurring Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 052-688</b>	<b>883,320.17</b>	<b>257,446.90</b>	<b>1,394,026.73</b>	<b>1,281,931.93</b>	<b>4,783,296.00</b>	<b>2,107,337.34</b>	<b>44</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 100-686** Budget Year: 2024

Budget Version 10: Working

GRANTS ST TREE/PUB PLANTING		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4020	Salaries - Hourly Pay	8,716.51	0.00	0.00	0.00	12,526.00	12,526.00	100
	<b>Salaries &amp; Employee Benefits</b>	<b>8,716.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,526.00</b>	<b>12,526.00</b>	<b>100 48</b>
<b>5000 Materials &amp; Supplies</b>								
	<b>Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	33,739.03	0.00	0.00	13,032.50	29,648.00	16,615.50	56
	<b>Purchased Services</b>	<b>33,739.03</b>	<b>0.00</b>	<b>0.00</b>	<b>13,032.50</b>	<b>29,648.00</b>	<b>16,615.50</b>	<b>56 50</b>
<b>End Fund - Dept 100-686</b>		<b>42,455.54</b>	<b>0.00</b>	<b>0.00</b>	<b>13,032.50</b>	<b>42,174.00</b>	<b>29,141.50</b>	<b>69 48</b>



**Department Expense Report**

**Fund - Dept 212-659** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

TRANSPORTATION-DEPOT		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>5000 Materials &amp; Supplies</b>									
5515	Building Maintenance/Repair	0.00	0.00	0.00	0.00	500.00	500.00	100	
7320	Custodial Supplies	0.00	0.00	0.00	0.00	1,300.00	1,300.00	100	
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	9,412.48	8,783.30	23,500.84	0.00	29,675.00	6,174.16	21	
5440	Janitorial Services	2,502.65	500.53	2,502.65	0.00	6,390.00	3,887.35	61	
7375	Sweeping/Trash Disposal	879.90	233.10	1,165.50	0.00	2,725.00	1,559.50	57	
7380	Pest Control	75.00	0.00	50.00	0.00	460.00	410.00	89	
7413	Outside Repairs/Services Other	0.00	0.00	0.00	0.00	500.00	500.00	100	
<b>Purchased Services</b>		<b>12,870.03</b>	<b>9,516.93</b>	<b>27,218.99</b>	<b>0.00</b>	<b>39,750.00</b>	<b>12,531.01</b>	<b>32</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5480	Communications	0.00	0.00	50.00	0.00	0.00	-50.00	0	Over
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-50.00</b>	<b>0</b>	<b>50 Over</b>
<b>End Fund - Dept 212-659</b>		<b>12,870.03</b>	<b>9,516.93</b>	<b>27,268.99</b>	<b>0.00</b>	<b>41,550.00</b>	<b>14,281.01</b>	<b>34</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 307-620** Budget Year: 2024

Budget Version 10: Working

STREETS AND ROADS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	179,753.76	0.00	0.00	0.00	0.00	0.00	0
4020	Salaries - Hourly Pay	5,737.50	0.00	0.00	0.00	0.00	0.00	0
4050	Salaries - Overtime	9,447.24	0.00	0.00	0.00	0.00	0.00	0
4690	Employee Benefits Other	141,310.20	0.00	0.00	0.00	0.00	0.00	0
	<b>Salaries &amp; Employee Benefits</b>	<b>336,248.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 48</b>
<b>5000 Materials &amp; Supplies</b>								
5005	Postage & Mailing	152.25	0.00	0.00	0.00	0.00	0.00	0
5100	Materials and Supplies	299.56	0.00	0.00	0.00	0.00	0.00	0
5105	Small Tools and Equipment	683.82	0.00	0.00	0.00	0.00	0.00	0
5110	Safety Equipment	1,244.87	0.00	0.00	0.00	0.00	0.00	0
	<b>Materials &amp; Supplies</b>	<b>2,380.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	20,461.44	0.00	0.00	0.00	0.00	0.00	0
5415	Landscape Maintenance	1,956.00	0.00	0.00	0.00	0.00	0.00	0
7347	Weed Control	14,671.86	0.00	0.00	0.00	0.00	0.00	0
7413	Outside Repairs/Services Other	1,250.00	0.00	0.00	0.00	0.00	0.00	0
	<b>Purchased Services</b>	<b>38,339.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>8900 Other Expenses</b>								
5140	Advertising/Marketing	56.15	0.00	0.00	0.00	0.00	0.00	0
5390	Training	2,397.76	0.00	0.00	0.00	0.00	0.00	0
5465	Solid Waste Disposal	364.46	0.00	0.00	0.00	0.00	0.00	0
5480	Communications	251.47	0.00	0.00	0.00	0.00	0.00	0
	<b>Other Expenses</b>	<b>3,069.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>End Fund - Dept 307-620</b>		<b>380,038.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 307-650 Budget Year: 2024

Budget Version 10: Working

STREETS AND ROADS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	304,664.71	142,133.13	562,899.72	0.00	1,427,949.00	865,049.28	61	
4020	Salaries - Hourly Pay	7,555.50	3,652.13	11,969.58	0.00	73,000.00	61,030.42	84	
4050	Salaries - Overtime	13,347.60	1,720.67	13,451.35	0.00	32,653.00	19,201.65	59	
4080	Salaries - Light Duty	19,648.64	3,704.59	24,269.45	0.00	0.00	-24,269.45	0	Over
4690	Employee Benefits Other	263,454.18	114,675.02	446,854.54	0.00	1,159,468.00	712,613.46	61	
<b>Salaries &amp; Employee Benefits</b>		<b>608,670.63</b>	<b>265,885.54</b>	<b>1,059,444.64</b>	<b>0.00</b>	<b>2,693,070.00</b>	<b>1,633,625.36</b>	<b>61</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5005	Postage & Mailing	0.00	0.00	352.32	0.00	500.00	147.68	30	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
5100	Materials and Supplies	10,043.37	112.63	9,562.93	0.00	18,500.00	8,937.07	48	
5105	Small Tools and Equipment	4,615.76	1,334.17	5,212.21	0.00	12,000.00	6,787.79	57	
5110	Safety Equipment	3,426.26	346.09	7,195.44	0.00	8,000.00	804.56	10	
5120	Clothing/Uniforms	0.00	0.00	0.00	0.00	500.00	500.00	100	
7317	Graffiti Prevention Expenses	2,852.35	307.93	5,329.01	0.00	6,500.00	1,170.99	18	
7330	Aggregate Base	0.00	0.00	5,891.27	0.00	12,000.00	6,108.73	51	
7331	Asphalt Concrete	49,562.47	0.00	41,930.30	0.00	50,000.00	8,069.70	16	
7332	SS1 Emulsion	7,459.51	0.00	5,903.04	0.00	10,000.00	4,096.96	41	
7334	Road Crack Filler	0.00	0.00	0.00	0.00	6,400.00	6,400.00	100	
7335	Sand	0.00	0.00	1,120.46	0.00	1,000.00	-120.46	-12	Over
7340	Traffic Paint	1,027.84	0.00	44.69	0.00	1,000.00	955.31	96	
7341	Thermoplastic	19,734.00	0.00	0.00	0.00	31,000.00	31,000.00	100	
7344	Traffic Signs/Hardware	15,214.30	0.00	5,351.88	0.00	20,000.00	14,648.12	73	
7345	Traffic Signal Hardware/Supp.	38,214.63	5,782.25	14,575.73	0.00	45,000.00	30,424.27	68	
7346	Street Lighting Supplies	15,779.70	1,619.74	35,088.72	0.00	40,000.00	4,911.28	12	
<b>Materials &amp; Supplies</b>		<b>167,930.19</b>	<b>9,502.81</b>	<b>137,558.00</b>	<b>0.00</b>	<b>263,900.00</b>	<b>126,342.00</b>	<b>48</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	0.00	0.00	25,576.80	0.00	68,100.00	42,523.20	62	
5415	Landscape Maintenance	0.00	341.00	1,705.00	0.00	4,000.00	2,295.00	57	
5420	Laundry Services	268.14	37.90	328.57	0.00	1,000.00	671.43	67	
7347	Weed Control	0.00	0.00	13,013.65	0.00	35,200.00	22,186.35	63	
7375	Sweeping/Trash Disposal	0.00	3,767.01	18,587.57	0.00	50,625.00	32,037.43	63	
7394	Hazardous Materials Disposal	0.00	0.00	525.00	0.00	5,500.00	4,975.00	90	
7413	Outside Repairs/Services Other	4,145.60	250.00	1,500.00	0.00	19,800.00	18,300.00	92	
<b>Purchased Services</b>		<b>4,413.74</b>	<b>4,395.91</b>	<b>61,236.59</b>	<b>0.00</b>	<b>184,225.00</b>	<b>122,988.41</b>	<b>67</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	1,450.00	1,450.00	100	
5160	Licenses/Permits/Fees	0.00	1,879.00	1,879.00	0.00	5,600.00	3,721.00	66	
5300	Lease/Rental Expense	261.75	2,806.16	2,992.36	0.00	25,000.00	22,007.64	88	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	1,250.00	1,250.00	100	
5385	Business Expenses	0.00	0.00	68.96	0.00	0.00	-68.96	0	Over
5390	Training	721.80	0.00	913.35	0.00	8,000.00	7,086.65	89	
5465	Solid Waste Disposal	0.00	83.60	83.60	0.00	475.00	391.40	82	
5480	Communications	3,206.98	0.00	2,642.32	0.00	4,600.00	1,957.68	43	
<b>Other Expenses</b>		<b>4,190.53</b>	<b>4,768.76</b>	<b>8,579.59</b>	<b>0.00</b>	<b>46,375.00</b>	<b>37,795.41</b>	<b>81</b>	<b>50</b>
<b>End Fund - Dept 307-650</b>		<b>785,205.09</b>	<b>284,553.02</b>	<b>1,266,818.82</b>	<b>0.00</b>	<b>3,187,570.00</b>	<b>1,920,751.18</b>	<b>60</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 307-655** Budget Year: 2024

Budget Version 10: Working

STREETS AND ROADS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
Salaries & Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0	48
<b>5000 Materials &amp; Supplies</b>									
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>8900 Other Expenses</b>									
5480 Communications		0.00	0.00	569.48	0.00	0.00	-569.48	0	Over
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>569.48</b>	<b>0.00</b>	<b>0.00</b>	<b>-569.48</b>	<b>0</b>	<b>50 Over</b>
<b>End Fund - Dept 307-655</b>		<b>0.00</b>	<b>0.00</b>	<b>569.48</b>	<b>0.00</b>	<b>0.00</b>	<b>-569.48</b>	<b>0</b>	<b>48 OVER</b>

**Department Expense Report**

**Fund - Dept 307-686** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

STREETS AND ROADS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	216,330.61	61,236.83	260,637.25	0.00	557,693.00	297,055.75	53	
4005	Salaries - Supplemental Comp.	531.88	0.00	2,337.92	0.00	0.00	-2,337.92	0	Over
4020	Salaries - Hourly Pay	2,082.61	4,450.25	15,544.20	0.00	18,250.00	2,705.80	15	
4050	Salaries - Overtime	20,293.74	3,950.71	19,985.35	0.00	17,124.00	-2,861.35	-17	Over
4080	Salaries - Light Duty	13,683.87	3,806.69	11,186.70	0.00	0.00	-11,186.70	0	Over
4690	Employee Benefits Other	168,477.35	48,523.72	195,608.40	0.00	413,552.00	217,943.60	53	
<b>Salaries &amp; Employee Benefits</b>		<b>421,400.06</b>	<b>121,968.20</b>	<b>505,299.82</b>	<b>0.00</b>	<b>1,006,619.00</b>	<b>501,319.18</b>	<b>50</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5100	Materials and Supplies	930.83	0.00	588.03	0.00	4,000.00	3,411.97	85	
5105	Small Tools and Equipment	0.00	0.00	11.68	0.00	3,000.00	2,988.32	100	
5110	Safety Equipment	4,201.85	2,985.19	7,258.55	0.00	6,000.00	-1,258.55	-21	Over
5120	Clothing/Uniforms	599.37	0.00	97.41	0.00	1,500.00	1,402.59	94	
5505	Equipment Maintenance/Repair	1,528.64	127.17	1,318.48	0.00	2,710.00	1,391.52	51	
<b>Materials &amp; Supplies</b>		<b>7,260.69</b>	<b>3,112.36</b>	<b>9,274.15</b>	<b>0.00</b>	<b>17,210.00</b>	<b>7,935.85</b>	<b>46</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	20,400.00	0.00	1,225.00	99,083.00	343,588.00	243,280.00	71	
5400	Professional Services	0.00	0.00	0.00	0.00	380.00	380.00	100	
5415	Landscape Maintenance	156,326.94	22,518.90	137,706.87	0.00	231,000.00	93,293.13	40	
5420	Laundry Services	389.10	71.88	377.37	0.00	1,600.00	1,222.63	76	
7375	Sweeping/Trash Disposal	1,125.00	0.00	1,375.00	0.00	2,000.00	625.00	31	
<b>Purchased Services</b>		<b>178,241.04</b>	<b>22,590.78</b>	<b>140,684.24</b>	<b>99,083.00</b>	<b>578,568.00</b>	<b>338,800.76</b>	<b>59</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	617.00	617.00	100	
5300	Lease/Rental Expense	0.00	0.00	0.00	0.00	665.00	665.00	100	
5370	Memberships/Dues	315.00	0.00	0.00	0.00	700.00	700.00	100	
5390	Training	640.92	0.00	96.66	0.00	3,000.00	2,903.34	97	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	500.00	500.00	100	
5480	Communications	2,338.85	0.00	1,652.09	0.00	4,500.00	2,847.91	63	
7510	CMD - CAPITAL REPLACEMENT	0.00	0.00	3,098.00	0.00	0.00	-3,098.00	0	Over
<b>Other Expenses</b>		<b>3,294.77</b>	<b>0.00</b>	<b>4,846.75</b>	<b>0.00</b>	<b>9,982.00</b>	<b>5,135.25</b>	<b>51</b>	<b>50</b>
<b>End Fund - Dept 307-686</b>		<b>610,196.56</b>	<b>147,671.34</b>	<b>660,104.96</b>	<b>99,083.00</b>	<b>1,612,379.00</b>	<b>853,191.04</b>	<b>53</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Budget Version 10: Working

**Fund - Dept 850-670** Budget Year: 2024

SEWER-WPCP		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	817,821.65	200,919.91	846,292.96	0.00	1,988,141.00	1,141,848.04	57
4005	Salaries - Supplemental Comp.	1,418.76	0.00	6,198.19	0.00	0.00	-6,198.19	0 <b>Over</b>
4006	Salaries - Sign On Bonus	7,000.00	0.00	0.00	0.00	0.00	0.00	0
4015	Salaries - Holiday Pay	5,993.53	6,822.48	10,419.20	0.00	7,200.00	-3,219.20	-45 <b>Over</b>
4020	Salaries - Hourly Pay	0.00	0.00	10,896.75	0.00	0.00	-10,896.75	0 <b>Over</b>
4050	Salaries - Overtime	17,161.98	3,449.45	18,763.71	0.00	7,500.00	-11,263.71	-150 <b>Over</b>
4080	Salaries - Light Duty	44,703.25	8,660.75	42,276.85	0.00	0.00	-42,276.85	0 <b>Over</b>
4690	Employee Benefits Other	319,043.70	137,627.78	562,140.24	0.00	1,323,307.00	761,166.76	58
<b>Salaries &amp; Employee Benefits</b>		<b>1,213,142.87</b>	<b>357,480.37</b>	<b>1,496,987.90</b>	<b>0.00</b>	<b>3,326,148.00</b>	<b>1,829,160.10</b>	<b>55 48</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	4,469.82	133.14	6,397.90	0.00	5,610.00	-787.90	-14 <b>Over</b>
5005	Postage & Mailing	3,523.30	480.41	2,780.69	0.00	4,000.00	1,219.31	30
5010	Outside Printing Expense	28.95	0.00	0.00	0.00	0.00	0.00	0
5050	Books/Periodicals/Software	0.00	0.00	630.99	0.00	1,000.00	369.01	37
5100	Materials and Supplies	11,653.58	5,696.60	17,168.31	0.00	26,200.00	9,031.69	34
5105	Small Tools and Equipment	19,289.78	1,392.57	10,819.55	0.00	7,500.00	-3,319.55	-44 <b>Over</b>
5110	Safety Equipment	4,495.58	64.11	6,602.53	0.00	15,425.00	8,822.47	57
5120	Clothing/Uniforms	0.00	0.00	616.71	0.00	2,400.00	1,783.29	74
5505	Equipment Maintenance/Repair	9,415.96	24,563.18	95,035.11	0.00	79,652.00	-15,383.11	-19 <b>Over</b>
6282	Uniform Allow Civilian	166.23	0.00	0.00	0.00	0.00	0.00	0
7303	Stand By Fuels	446.94	0.00	7,977.18	0.00	10,000.00	2,022.82	20
7305	Lubricants/Cleaners/Soaps/Oil	750.69	0.00	0.00	0.00	500.00	500.00	100
7310	Oil and Fluids Disposal	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100
7320	Custodial Supplies	178.63	0.00	0.00	0.00	1,235.00	1,235.00	100
7335	Sand	0.00	12,704.71	12,704.71	0.00	0.00	-12,704.71	0 <b>Over</b>
7350	Plant Ops- Materials & Supply	1,420.73	0.00	0.00	0.00	0.00	0.00	0
7351	Plant Chemicals	424,118.99	80,021.24	496,311.28	0.00	850,000.00	353,688.72	42
7352	Plant Lab Equipment	11,394.28	0.00	11,094.56	0.00	18,000.00	6,905.44	38
7355	Plant Equip Main Supply	79,203.40	15,092.80	77,933.41	0.00	150,044.00	72,110.59	48
7360	Cogeneration Supplies/Material	482.49	0.00	0.00	0.00	0.00	0.00	0
7365	Building/Grounds Materials	1,866.34	0.00	0.00	0.00	6,000.00	6,000.00	100
7370	Collection System Materials	22,109.08	1,073.76	4,302.11	0.00	30,000.00	25,697.89	86
7419	Lift Station Expenses	9,295.50	0.00	250.37	21,465.00	30,000.00	8,284.63	28
<b>Materials &amp; Supplies</b>		<b>604,310.27</b>	<b>141,222.52</b>	<b>750,625.41</b>	<b>21,465.00</b>	<b>1,238,566.00</b>	<b>466,475.59</b>	<b>38 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	163,130.10	2,500.00	258,943.32	0.00	309,082.00	50,138.68	16
5400	Professional Services	47,968.09	1,431.23	71,527.50	31,423.97	227,172.00	124,220.53	55
5401	Audit Services	4,861.62	0.00	3,882.76	0.00	6,417.00	2,534.24	39
5415	Landscape Maintenance	22,365.00	3,893.00	20,757.87	0.00	42,000.00	21,242.13	51
5420	Laundry Services	3,260.01	443.19	3,059.68	0.00	11,000.00	7,940.32	72
5440	Janitorial Services	2,001.08	329.64	1,941.32	0.00	7,125.00	5,183.68	73
5555	Maint Agreements Other	16,950.61	0.00	7,289.90	0.00	71,217.00	63,927.10	90
7347	Weed Control	10,635.00	0.00	13,178.00	0.00	14,250.00	1,072.00	8
7380	Pest Control	1,839.54	210.00	1,014.00	0.00	10,250.00	9,236.00	90
7384	Fire Alarm/Base Station/Camera	722.90	0.00	1,302.36	0.00	2,375.00	1,072.64	45
7400	Outfall Diffuser Inspection	2,000.00	0.00	2,000.00	0.00	5,000.00	3,000.00	60
7403	Testing Services	1,885.33	0.00	0.00	0.00	0.00	0.00	0
7405	Plant- Lab Analysis	18,524.32	1,837.72	42,480.72	0.00	38,000.00	-4,480.72	-12 <b>Over</b>
7413	Outside Repairs/Services Other	45,747.61	10,999.21	52,424.11	0.00	71,000.00	18,575.89	26
7417	Biosolids Disposal	116,923.80	29,586.06	124,442.01	0.00	350,000.00	225,557.99	64
<b>Purchased Services</b>		<b>458,815.01</b>	<b>51,230.05</b>	<b>604,243.55</b>	<b>31,423.97</b>	<b>1,164,888.00</b>	<b>529,220.48</b>	<b>45 50</b>
<b>8900 Other Expenses</b>								
5140	Advertising/Marketing	172.72	0.00	3,987.30	0.00	4,000.00	12.70	0
5160	Licenses/Permits/Fees	21,401.78	23,831.00	29,735.25	0.00	25,000.00	-4,735.25	-19 <b>Over</b>
5300	Lease/Rental Expense	0.00	0.00	0.00	0.00	1,425.00	1,425.00	100
5370	Memberships/Dues	3,674.00	0.00	5,635.89	0.00	10,000.00	4,364.11	44
5385	Business Expenses	414.87	0.00	0.00	0.00	285.00	285.00	100
5390	Training	963.00	0.00	12,918.89	0.00	16,000.00	3,081.11	19
5465	Solid Waste Disposal	0.00	0.00	1,365.97	0.00	5,630.00	4,264.03	76
5480	Communications	20,184.22	40.22	25,845.20	0.00	19,000.00	-6,845.20	-36 <b>Over</b>
7211	Sewer Backup Claims	0.00	0.00	0.00	0.00	18,810.00	18,810.00	100
7406	State Certification	391.00	0.00	1,347.00	0.00	3,400.00	2,053.00	60
7407	NPDES Fees	61,918.00	66,689.00	66,689.00	0.00	75,000.00	8,311.00	11

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 850-670** Budget Year: 2024

Budget Version 10: Working

SEWER-WPCP		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
7408	Lab Registration	4,362.63	0.00	0.00	0.00	4,500.00	4,500.00	100		
7420	WPCP Compliance Requirements	11,190.00	0.00	4,770.00	0.00	20,000.00	15,230.00	76		
7421	WPCP Fines	0.00	0.00	0.00	0.00	80,000.00	80,000.00	100		
<b>Other Expenses</b>		<b>124,672.22</b>	<b>90,560.22</b>	<b>152,294.50</b>	<b>0.00</b>	<b>283,050.00</b>	<b>130,755.50</b>	<b>46</b>	<b>50</b>	
<b>End Fund - Dept 850-670</b>		<b>2,400,940.37</b>	<b>640,493.16</b>	<b>3,004,151.36</b>	<b>52,888.97</b>	<b>6,012,652.00</b>	<b>2,955,611.67</b>	<b>49</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 853-000** Budget Year: 2024

Budget Version 10: Working

**PARKING REVENUE-ADMN**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
5330	Contractual	11,256.85	0.00	0.00	0.00	21,009.00	21,009.00	100
5400	Professional Services	0.00	0.00	0.00	0.00	2,734.00	2,734.00	100
<b>Purchased Services</b>		<b>11,256.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,743.00</b>	<b>23,743.00</b>	<b>100 50</b>
<b>End Fund - Dept 853-000</b>		<b>11,256.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,743.00</b>	<b>23,743.00</b>	<b>100 48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 853-660** Budget Year: 2024

Budget Version 10: Working

**PKG REVENUE-PKG FAC MTCE**

Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>							
4000 Salaries - Permanent	135,928.02	27,540.83	113,370.71	0.00	262,347.00	148,976.29	57
4005 Salaries - Supplemental Comp.	88.96	0.00	406.77	0.00	0.00	-406.77	0 <b>Over</b>
4050 Salaries - Overtime	462.66	1.87	137.92	0.00	0.00	-137.92	0 <b>Over</b>
4690 Employee Benefits Other	79,915.10	18,551.90	70,804.69	0.00	160,106.00	89,301.31	56
<b>Salaries &amp; Employee Benefits</b>	<b>216,394.74</b>	<b>46,094.60</b>	<b>184,720.09</b>	<b>0.00</b>	<b>422,453.00</b>	<b>237,732.91</b>	<b>56 48</b>
<b>5000 Materials &amp; Supplies</b>							
5005 Postage & Mailing	0.00	0.00	0.00	0.00	300.00	300.00	100
5010 Outside Printing Expense	0.00	0.00	1,927.48	0.00	3,000.00	1,072.52	36
5100 Materials and Supplies	25,062.16	740.72	19,468.96	0.00	40,000.00	20,531.04	51
5105 Small Tools and Equipment	196.83	0.00	1,192.99	0.00	500.00	-692.99	-139 <b>Over</b>
5110 Safety Equipment	0.00	0.00	0.00	0.00	100.00	100.00	100
5120 Clothing/Uniforms	0.00	0.00	0.00	0.00	500.00	500.00	100
5515 Building Maintenance/Repair	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100
7320 Custodial Supplies	0.00	0.00	0.00	0.00	300.00	300.00	100
<b>Materials &amp; Supplies</b>	<b>25,258.99</b>	<b>740.72</b>	<b>22,589.43</b>	<b>0.00</b>	<b>46,200.00</b>	<b>23,610.57</b>	<b>51 50</b>
<b>5400 Purchased Services</b>							
5330 Contractual	14,772.97	10,478.52	24,554.28	0.00	37,950.00	13,395.72	35
5400 Professional Services	0.00	0.00	0.00	0.00	5,770.00	5,770.00	100
5401 Audit Services	396.47	0.00	327.29	0.00	541.00	213.71	40
5440 Janitorial Services	2,429.05	400.00	2,356.38	0.00	7,000.00	4,643.62	66
5555 Maint Agreements Other	24,678.73	4,287.08	21,851.60	0.00	60,000.00	38,148.40	64
7384 Fire Alarm/Base Station/Camera	275.00	0.00	0.00	0.00	660.00	660.00	100
7413 Outside Repairs/Services Other	0.00	0.00	756.67	0.00	1,000.00	243.33	24
<b>Purchased Services</b>	<b>42,552.22</b>	<b>15,165.60</b>	<b>49,846.22</b>	<b>0.00</b>	<b>112,921.00</b>	<b>63,074.78</b>	<b>56 50</b>
<b>8900 Other Expenses</b>							
5390 Training	0.00	0.00	200.00	0.00	1,400.00	1,200.00	86
5480 Communications	1,241.68	0.00	1,511.51	0.00	2,000.00	488.49	24
<b>Other Expenses</b>	<b>1,241.68</b>	<b>0.00</b>	<b>1,711.51</b>	<b>0.00</b>	<b>3,400.00</b>	<b>1,688.49</b>	<b>50 50</b>
<b>End Fund - Dept 853-660</b>	<b>285,447.63</b>	<b>62,000.92</b>	<b>258,867.25</b>	<b>0.00</b>	<b>584,974.00</b>	<b>326,106.75</b>	<b>56 48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 856-691** Budget Year: 2024

Budget Version 10: Working

AIRPORT-AVIATN FAC MTCE		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	69,595.23	26,838.71	111,020.65	0.00	226,933.00	115,912.35	51	
4005	Salaries - Supplemental Comp.	631.68	0.00	2,775.97	0.00	0.00	-2,775.97	0	Over
4020	Salaries - Hourly Pay	2,853.00	2,054.25	13,425.75	0.00	18,000.00	4,574.25	25	
4050	Salaries - Overtime	934.71	0.00	1,114.38	0.00	4,800.00	3,685.62	77	
4690	Employee Benefits Other	33,067.64	18,208.95	74,770.77	0.00	153,799.00	79,028.23	51	
<b>Salaries &amp; Employee Benefits</b>		<b>107,082.26</b>	<b>47,101.91</b>	<b>203,107.52</b>	<b>0.00</b>	<b>403,532.00</b>	<b>200,424.48</b>	<b>50</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	617.32	0.00	239.20	0.00	1,690.00	1,450.80	86	
5005	Postage & Mailing	104.58	0.00	0.00	0.00	380.00	380.00	100	
5010	Outside Printing Expense	31.09	0.00	0.00	0.00	500.00	500.00	100	
5100	Materials and Supplies	8,790.53	0.00	18,981.09	0.00	18,000.00	-981.09	-5	Over
5105	Small Tools and Equipment	667.69	0.00	128.37	0.00	500.00	371.63	74	
5110	Safety Equipment	0.00	0.00	1,490.30	0.00	400.00	-1,090.30	-273	Over
5120	Clothing/Uniforms	143.72	0.00	0.00	0.00	0.00	0.00	0	
5515	Building Maintenance/Repair	316.96	0.00	0.00	0.00	4,000.00	4,000.00	100	
7320	Custodial Supplies	23.86	0.00	0.00	0.00	1,600.00	1,600.00	100	
<b>Materials &amp; Supplies</b>		<b>10,695.75</b>	<b>0.00</b>	<b>20,838.96</b>	<b>0.00</b>	<b>27,070.00</b>	<b>6,231.04</b>	<b>23</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	0.00	1,159.25	1,339.25	0.00	10,000.00	8,660.75	87	
5400	Professional Services	10,318.58	2,406.25	11,536.15	0.00	80,000.00	68,463.85	86	
5401	Audit Services	2,948.95	0.00	2,356.08	0.00	3,894.00	1,537.92	39	
5415	Landscape Maintenance	0.00	6,536.00	12,385.95	0.00	15,000.00	2,614.05	17	
5420	Laundry Services	702.02	172.95	831.57	0.00	3,000.00	2,168.43	72	
5440	Janitorial Services	6,178.52	1,075.00	6,042.42	0.00	12,908.00	6,865.58	53	
5555	Maint Agreements Other	2,578.23	0.00	0.00	0.00	6,500.00	6,500.00	100	
7347	Weed Control	11,592.48	0.00	10,186.90	0.00	23,000.00	12,813.10	56	
7380	Pest Control	255.00	0.00	495.89	0.00	350.00	-145.89	-42	Over
7394	Hazardous Materials Disposal	0.00	0.00	0.00	0.00	475.00	475.00	100	
7413	Outside Repairs/Services Other	6,979.00	0.00	234.38	0.00	8,180.00	7,945.62	97	
<b>Purchased Services</b>		<b>41,552.78</b>	<b>11,349.45</b>	<b>45,408.59</b>	<b>0.00</b>	<b>163,307.00</b>	<b>117,898.41</b>	<b>72</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	800.96	0.00	2,175.02	0.00	2,000.00	-175.02	-9	Over
5160	Licenses/Permits/Fees	235.85	0.00	409.00	0.00	3,500.00	3,091.00	88	
5370	Memberships/Dues	95.00	0.00	125.00	0.00	945.00	820.00	87	
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	
5386	Conference Expenses	0.00	0.00	749.33	0.00	8,000.00	7,250.67	91	
5390	Training	1,830.00	0.00	1,710.00	0.00	4,000.00	2,290.00	57	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	950.00	950.00	100	
5480	Communications	5,677.12	0.00	3,315.99	0.00	8,000.00	4,684.01	59	
<b>Other Expenses</b>		<b>8,638.93</b>	<b>0.00</b>	<b>8,484.34</b>	<b>0.00</b>	<b>27,895.00</b>	<b>19,410.66</b>	<b>70</b>	<b>50</b>
<b>End Fund - Dept 856-691</b>		<b>167,969.72</b>	<b>58,451.36</b>	<b>277,839.41</b>	<b>0.00</b>	<b>621,804.00</b>	<b>343,964.59</b>	<b>55</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 929-630 Budget Year: 2024

Budget Version 10: Working

CENTRAL GARAGE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	258,570.86	57,331.74	240,585.35	0.00	610,638.00	370,052.65	61	
4005	Salaries - Supplemental Comp.	597.01	0.00	2,649.19	0.00	0.00	-2,649.19	0	Over
4020	Salaries - Hourly Pay	0.00	120.38	728.93	0.00	0.00	-728.93	0	Over
4050	Salaries - Overtime	1,944.90	1,708.25	3,274.30	0.00	16,724.00	13,449.70	80	
4690	Employee Benefits Other	137,068.65	42,129.10	174,739.81	0.00	451,483.00	276,743.19	61	
<b>Salaries &amp; Employee Benefits</b>		<b>398,181.42</b>	<b>101,289.47</b>	<b>421,977.58</b>	<b>0.00</b>	<b>1,078,845.00</b>	<b>656,867.42</b>	<b>61</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	490.96	0.00	21.05	0.00	500.00	478.95	96	
5005	Postage & Mailing	278.67	0.00	43.54	0.00	300.00	256.46	85	
5050	Books/Periodicals/Software	3,180.00	0.00	1,498.36	0.00	12,000.00	10,501.64	88	
5100	Materials and Supplies	205.78	0.00	1,452.01	0.00	1,045.00	-407.01	-39	Over
5105	Small Tools and Equipment	1,367.67	0.00	3,995.36	0.00	2,660.00	-1,335.36	-50	Over
5110	Safety Equipment	2,051.69	528.14	2,146.46	0.00	2,710.00	563.54	21	
5120	Clothing/Uniforms	344.27	0.00	0.00	0.00	2,000.00	2,000.00	100	
5505	Equipment Maintenance/Repair	1,238.96	0.00	168.72	0.00	2,505.00	2,336.28	93	
7305	Lubricants/Cleaners/Soaps/Oil	8,326.97	0.00	7,238.35	0.00	13,965.00	6,726.65	48	
7306	Fuel Dispensing System	4,619.22	150.00	4,167.80	0.00	4,275.00	107.20	3	
7307	Outside Fuel	71.19	0.00	1,140.27	0.00	1,900.00	759.73	40	
7308	Stock Items	9,691.93	2,737.60	11,809.55	0.00	18,335.00	6,525.45	36	
7309	Filters	3,137.42	-414.77	2,627.88	0.00	9,975.00	7,347.12	74	
7310	Oil and Fluids Disposal	1,695.22	403.04	1,294.13	0.00	1,900.00	605.87	32	
7312	Batteries	12,358.50	1,687.61	24,066.20	0.00	25,000.00	933.80	4	
7313	Tires	42,298.37	2,777.58	45,305.72	0.00	70,000.00	24,694.28	35	
7315	Vehicle Parts	104,152.17	14,903.65	113,571.11	0.00	185,000.00	71,428.89	39	
<b>Materials &amp; Supplies</b>		<b>195,508.99</b>	<b>22,772.85</b>	<b>220,546.51</b>	<b>0.00</b>	<b>354,070.00</b>	<b>133,523.49</b>	<b>38</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5420	Laundry Services	1,390.86	253.60	1,536.42	0.00	5,200.00	3,663.58	70	
5440	Janitorial Services	1,000.00	250.00	1,250.00	0.00	3,100.00	1,850.00	60	
5550	Maint Agreements- Radios	0.00	0.00	0.00	0.00	3,800.00	3,800.00	100	
5555	Maint Agreements Other	1,281.51	0.00	2,926.01	0.00	17,000.00	14,073.99	83	
7377	Vehicle Washing	5,406.35	0.00	3,483.52	0.00	12,000.00	8,516.48	71	
7378	Vehicle Detailing	573.75	0.00	1,229.25	0.00	2,470.00	1,240.75	50	
7379	Vehicle Painting	0.00	0.00	0.00	0.00	475.00	475.00	100	
7384	Fire Alarm/Base Station/Camera	124.45	0.00	100.00	0.00	285.00	185.00	65	
7391	Underground Storage Tank Fees	0.00	0.00	0.00	0.00	4,095.00	4,095.00	100	
7394	Hazardous Materials Disposal	0.00	295.00	295.00	0.00	0.00	-295.00	0	Over
7413	Outside Repairs/Services Other	600.00	850.00	1,930.00	0.00	0.00	-1,930.00	0	Over
7414	Outside Repairs - Garage	36,556.78	5,032.45	100,588.48	0.00	67,260.00	-33,328.48	-50	Over
<b>Purchased Services</b>		<b>46,933.70</b>	<b>6,681.05</b>	<b>113,338.68</b>	<b>0.00</b>	<b>115,685.00</b>	<b>2,346.32</b>	<b>2</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	5,290.87	0.00	4,990.34	0.00	15,190.00	10,199.66	67	
5300	Lease/Rental Expense	130.10	25.80	131.58	0.00	5,000.00	4,868.42	97	
5370	Memberships/Dues	65.00	0.00	0.00	0.00	0.00	0.00	0	
5390	Training	8,220.58	0.00	5,486.03	0.00	9,795.00	4,308.97	44	
5465	Solid Waste Disposal	167.00	3,644.20	3,644.20	0.00	950.00	-2,694.20	-284	Over
5480	Communications	976.50	0.00	805.62	0.00	4,500.00	3,694.38	82	
6800	Reimbursable costs	0.00	0.00	0.00	0.00	1,800.00	1,800.00	100	
7412	Tools	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
<b>Other Expenses</b>		<b>14,850.05</b>	<b>3,670.00</b>	<b>15,057.77</b>	<b>0.00</b>	<b>38,235.00</b>	<b>23,177.23</b>	<b>61</b>	<b>50</b>
<b>End Fund - Dept 929-630</b>		<b>655,474.16</b>	<b>134,413.37</b>	<b>770,920.54</b>	<b>0.00</b>	<b>1,586,835.00</b>	<b>815,914.46</b>	<b>51</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 930-640 Budget Year: 2024

Budget Version 10: Working

MUNI BLDGS MTCE-BLG/FC MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	194,164.10	62,632.91	241,358.85	0.00	512,757.00	271,398.15	53	
4005	Salaries - Supplemental Comp.	721.71	0.00	3,080.27	0.00	0.00	-3,080.27	0	Over
4020	Salaries - Hourly Pay	19,500.12	3,650.00	18,104.00	0.00	73,000.00	54,896.00	75	
4050	Salaries - Overtime	5,743.75	613.95	8,855.62	0.00	0.00	-8,855.62	0	Over
4690	Employee Benefits Other	104,149.47	48,707.10	183,518.06	0.00	434,037.00	250,518.94	58	
<b>Salaries &amp; Employee Benefits</b>		<b>324,279.15</b>	<b>115,603.96</b>	<b>454,916.80</b>	<b>0.00</b>	<b>1,019,794.00</b>	<b>564,877.20</b>	<b>55</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	26.80	0.00	0.00	0.00	0.00	0.00	0	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100	
5100	Materials and Supplies	7,810.87	3,542.85	7,041.97	0.00	62,880.00	55,838.03	89	
5105	Small Tools and Equipment	2,923.42	2,064.28	4,850.89	0.00	7,710.00	2,859.11	37	
5110	Safety Equipment	1,407.83	89.75	2,730.96	0.00	3,650.00	919.04	25	
5450	Utilities- Gas	0.00	0.00	1.98	0.00	0.00	-1.98	0	Over
5505	Equipment Maintenance/Repair	880.19	1,347.33	1,967.92	0.00	5,000.00	3,032.08	61	
5515	Building Maintenance/Repair	15,846.57	0.00	5,340.95	0.00	45,000.00	39,659.05	88	
7307	Outside Fuel	0.00	0.00	43.16	0.00	0.00	-43.16	0	Over
7320	Custodial Supplies	46.67	0.00	0.00	0.00	6,000.00	6,000.00	100	
7321	Flags	0.00	1,510.15	1,541.21	0.00	2,000.00	458.79	23	
7323	Stansbury Home Expenses	255.00	120.00	825.00	0.00	3,000.00	2,175.00	72	
7324	Chico Museum Expenses	180.00	0.00	0.00	0.00	1,400.00	1,400.00	100	
7325	Ballast/Light Bulb Supplies	1,164.90	94.79	840.30	0.00	2,100.00	1,259.70	60	
7371	Landscape Maintenance Supplies	6,510.65	2,715.17	4,435.22	0.00	10,000.00	5,564.78	56	
7387	Animal Shelter	82.63	0.00	714.07	0.00	3,500.00	2,785.93	80	
7418	Electric Gate Door Repair	636.00	0.00	0.00	0.00	10,000.00	10,000.00	100	
<b>Materials &amp; Supplies</b>		<b>37,771.53</b>	<b>11,484.32</b>	<b>30,333.63</b>	<b>0.00</b>	<b>166,240.00</b>	<b>135,906.37</b>	<b>82</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	3,004.82	640.98	3,572.92	0.00	7,000.00	3,427.08	49	
5415	Landscape Maintenance	207.26	16,221.00	16,300.96	0.00	20,000.00	3,699.04	18	
5420	Laundry Services	3,959.42	770.36	3,820.27	0.00	25,875.00	22,054.73	85	
5440	Janitorial Services	71,470.95	13,183.93	73,440.60	0.00	212,000.00	138,559.40	65	
5555	Maint Agreements Other	1,445.00	0.00	1,092.59	0.00	15,000.00	13,907.41	93	
7375	Sweeping/Trash Disposal	206.62	0.00	35.60	0.00	5,000.00	4,964.40	99	
7380	Pest Control	1,674.49	0.00	2,420.00	0.00	12,000.00	9,580.00	80	
7382	Museum Pest Control	75.00	0.00	100.00	0.00	280.00	180.00	64	
7383	Air Conditioning Maintenance	8,900.72	0.00	14,574.82	0.00	65,000.00	50,425.18	78	
7384	Fire Alarm/Base Station/Camera	5,504.72	120.00	4,257.29	0.00	15,000.00	10,742.71	72	
7385	Stansbury Home Sec. System	761.80	0.00	791.20	0.00	2,000.00	1,208.80	60	
7394	Hazardous Materials Disposal	382.20	0.00	0.00	0.00	7,000.00	7,000.00	100	
7413	Outside Repairs/Services Other	21,745.10	6,857.43	42,088.32	0.00	60,000.00	17,911.68	30	
<b>Purchased Services</b>		<b>119,338.10</b>	<b>37,793.70</b>	<b>162,494.57</b>	<b>0.00</b>	<b>446,155.00</b>	<b>283,660.43</b>	<b>64</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	3,258.78	0.00	978.73	0.00	5,000.00	4,021.27	80	
5300	Lease/Rental Expense	0.00	0.00	0.00	0.00	6,000.00	6,000.00	100	
5390	Training	425.00	0.00	96.67	0.00	5,000.00	4,903.33	98	
5480	Communications	1,758.77	0.00	1,243.95	0.00	4,550.00	3,306.05	73	
<b>Other Expenses</b>		<b>5,442.55</b>	<b>0.00</b>	<b>2,319.35</b>	<b>0.00</b>	<b>20,550.00</b>	<b>18,230.65</b>	<b>89</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 930-640</b>		<b>486,831.33</b>	<b>164,881.98</b>	<b>650,064.35</b>	<b>0.00</b>	<b>1,677,739.00</b>	<b>1,027,674.65</b>	<b>61</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 941-614** Budget Year: 2024

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	17,612.10	4,598.61	18,037.57	0.00	74,530.00	56,492.43	76	
4005	Salaries - Supplemental Comp.	55.14	0.00	245.65	0.00	0.00	-245.65	0	Over
4050	Salaries - Overtime	1,707.73	723.03	2,382.24	0.00	0.00	-2,382.24	0	Over
4690	Employee Benefits Other	11,710.81	3,348.08	12,371.24	0.00	52,806.00	40,434.76	77	
<b>Salaries &amp; Employee Benefits</b>		<b>31,085.78</b>	<b>8,669.72</b>	<b>33,036.70</b>	<b>0.00</b>	<b>127,336.00</b>	<b>94,299.30</b>	<b>74</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5100	Materials and Supplies	0.00	0.00	0.00	0.00	450.00	450.00	100	
5105	Small Tools and Equipment	190.05	0.00	0.00	0.00	500.00	500.00	100	
<b>Materials &amp; Supplies</b>		<b>190.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>950.00</b>	<b>950.00</b>	<b>100</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	1,250.00	2,500.00	0.00	6,500.00	4,000.00	62	
<b>Purchased Services</b>		<b>0.00</b>	<b>1,250.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>4,000.00</b>	<b>62</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5480	Communications	0.00	0.00	0.00	0.00	500.00	500.00	100	
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 941-614</b>		<b>31,275.83</b>	<b>9,919.72</b>	<b>35,536.70</b>	<b>0.00</b>	<b>135,286.00</b>	<b>99,749.30</b>	<b>74</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 941-614 Budget Year: 2024

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN

Category Description

Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
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Grand Totals : DPW - Operations

7,560,192.55	1,961,544.30	9,325,412.32	1,446,936.40	22,666,630.00	11,894,281.28	52 48
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**End Of Report Prepared for DPW Operations**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

# Monthly Budget Monitoring Report

POLICE

(Department)

Fiscal Year 2023/24 Monthly Report for the **period ending 12/31/2023**

**Department Contact: Billy Aldridge, Chief of Police**

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

**Overall Summary:**

**Items of Interest:**

**001-300 (Police)**

The Police Department has experienced a significant increase in hiring this fiscal year. Overage in this category includes \$391,750.00 in Salaries – Sign On Bonus, which had an initial budget allocation of zero. It also includes an overage in Salaries – Hourly Pay, due to the unprecedented number of trainees attending the Police Academy.


**050-300 (PD Donations)**

This category is for expenditures to a donation account. Reimbursements appear in revenue and offset donation expenses.

**217-300 (Asset Forfeiture)**

The Police Department annual Butte Interagency Narcotics Task Force (BINTF) participation fee is budgeted in this category. The entire fee of \$10,000 is paid in July. This is a one-time expenditure per year.

**APPROVAL:**

	Review	Signature	Date
X	Billy Aldridge, Chief of Police		01/08/24

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**

**Police**

Police Expenditure by Category	Prior Year Actuals		Actuals FY2023-24			Modified Adopted FY2023-24			Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	24,483,636	25,717,504	14,698,602	635,402	15,334,004	26,950,033	3,953,125	30,903,158	15,569,153	50
Materials & Supplies	616,227	642,451	154,986	62,627	217,613	523,552	50,540	574,092	356,478	38
Purchased Services	339,681	363,143	267,296	0	267,296	443,391	45,000	488,391	221,094	55
Other Expenses	696,410	691,444	257,277	0	257,277	631,137	0	631,137	373,859	41
Non-Recurring Operating Allocations	396,200	348,351	5,150	24,309	29,459	23,000	0	23,000	(6,459)	128
	3,745,990	4,701,374	1,612,924	33,233	1,646,158	4,682,195	152,048	4,834,243	3,188,084	34
<b>Department Total</b>	<b>30,278,146</b>	<b>32,464,269</b>	<b>16,996,237</b>	<b>755,572</b>	<b>17,751,809</b>	<b>33,253,308</b>	<b>4,200,713</b>	<b>37,454,021</b>	<b>19,702,211</b>	<b>47 50</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2021-22	FY2022-23				
<b>001-300 Police</b>						
4000 Salaries & Employee Benefits	22,153,704	24,070,908	14,239,484	25,831,819	11,592,335	55
5000 Materials & Supplies	480,730	468,797	122,761	456,802	334,041	27
5400 Purchased Services	315,829	261,196	254,140	408,227	154,087	62
8900 Other Expenses	687,411	686,540	255,193	620,177	364,984	41
8910 Non-Recurring Operating	396,200	298,392	5,150	23,000	17,850	22
8990 Allocations	3,601,439	4,536,861	1,565,110	4,563,092	2,997,982	34
<b>Total 001-300</b>	<b>27,635,313</b>	<b>30,322,694</b>	<b>16,441,838</b>	<b>31,903,117</b>	<b>15,461,279</b>	<b>52 50</b>
<b>001-322 PD-Patrol</b>						
4000 Salaries & Employee Benefits	596,587	0	0	0	0	0
<b>Total 001-322</b>	<b>596,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 50</b>
<b>001-342 PD-Communications</b>						
4000 Salaries & Employee Benefits	121,320	0	0	0	0	0
<b>Total 001-342</b>	<b>121,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 50</b>
<b>001-345 PD-Detective Bureau</b>						
4000 Salaries & Employee Benefits	67,884	0	0	0	0	0
<b>Total 001-345</b>	<b>67,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 50</b>
<b>001-348 PD-Animal Services</b>						
4000 Salaries & Employee Benefits	542,533	560,534	301,091	700,127	399,036	43



**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**

**Police**

Police Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24 YTD Actuals	FY2023-24 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2021-22	FY2022-23					
5000 Materials & Supplies	56,284	52,904	32,225	65,700	33,475	49	
5400 Purchased Services	23,852	91,951	13,156	35,164	22,008	37	
8900 Other Expenses	4,725	4,905	2,084	10,960	8,876	19	
8990 Allocations	77,205	98,362	39,340	102,622	63,282	38	
<b>Total 001-348</b>	<b>704,599</b>	<b>808,656</b>	<b>387,896</b>	<b>914,573</b>	<b>526,677</b>	<b>42</b>	<b>50</b>
<b>002-300 Police</b>							
4000 Salaries & Employee Benefits	274,396	317,963	158,028	418,087	260,059	38	
5000 Materials & Supplies	0	0	0	1,050	1,050	0	
8990 Allocations	16,342	19,390	8,474	16,481	8,007	51	
<b>Total 002-300</b>	<b>290,738</b>	<b>337,353</b>	<b>166,502</b>	<b>435,618</b>	<b>269,116</b>	<b>38</b>	<b>50</b>
<b>Total General/Park Funds</b>	<b>29,416,441</b>	<b>31,468,703</b>	<b>16,996,236</b>	<b>33,253,308</b>	<b>16,257,072</b>	<b>51</b>	<b>50</b>
<b>005-300 Measure H</b>							
4000 Salaries & Employee Benefits	0	0	315,999	2,802,966	2,486,967	11	
5400 Purchased Services	0	0	0	45,000	45,000	0	
8990 Allocations	0	0	16,820	96,051	79,231	18	
<b>Total 005-300</b>	<b>0</b>	<b>0</b>	<b>332,819</b>	<b>2,944,017</b>	<b>2,611,198</b>	<b>11</b>	<b>50</b>
<b>050-300 Donations</b>							
4000 Salaries & Employee Benefits	172,450	176,484	0	0	0	0	
5000 Materials & Supplies	11,064	11,057	14,294	21,900	7,606	65	
<b>Total 050-300</b>	<b>183,514</b>	<b>187,541</b>	<b>14,294</b>	<b>21,900</b>	<b>7,606</b>	<b>65</b>	<b>50</b>
<b>050-348 Donations</b>							
5000 Materials & Supplies	54,436	95,647	37,033	0	(37,033)	0	
5400 Purchased Services	0	9,996	0	0	0	0	
<b>Total 050-348</b>	<b>54,436</b>	<b>105,643</b>	<b>37,033</b>	<b>0</b>	<b>(37,033)</b>	<b>0</b>	<b>50</b>
<b>098-300 Justice Assist Grant (JAG)</b>							
8910 Non-Recurring Operating	0	1	24,309	0	(24,309)	0	
<b>Total 098-300</b>	<b>0</b>	<b>1</b>	<b>24,309</b>	<b>0</b>	<b>(24,309)</b>	<b>0</b>	<b>50</b>
<b>098-995 Justice Assist Grant (JAG)</b>							
8990 Allocations	6,156	548	127	381	254	33	
<b>Total 098-995</b>	<b>6,156</b>	<b>548</b>	<b>127</b>	<b>381</b>	<b>254</b>	<b>33</b>	<b>50</b>
<b>099-300 Supp Law Enforcement Service</b>							
4000 Salaries & Employee Benefits	214,320	236,411	145,170	287,728	142,558	50	

**City of Chico**  
**2023-24 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 12/31/2023**

**Police**

Police Department Summary by Fund-Activity	Prior Year Actuals		FY2023-24	FY2023-24	Remaining Budget	Percent Used	
	FY2021-22	FY2022-23	YTD Actuals	Modified Adopted		Budg / Time	
<b>Total 099-300</b>	<b>214,320</b>	<b>236,411</b>	<b>145,170</b>	<b>287,728</b>	<b>142,558</b>	<b>50</b>	<b>50</b>
<b>099-995 Supp Law Enforcement Service</b>							
8990 Allocations	9,629	5,797	3,088	9,265	6,177	33	
<b>Total 099-995</b>	<b>9,629</b>	<b>5,797</b>	<b>3,088</b>	<b>9,265</b>	<b>6,177</b>	<b>33</b>	<b>50</b>
<b>100-300 Grants-Operating Activities</b>							
4000 Salaries & Employee Benefits	308,416	345,645	160,595	669,530	508,935	24	
5000 Materials & Supplies	440	157	0	600	600	0	
8900 Other Expenses	4,274	0	0	0	0	0	
<b>Total 100-300</b>	<b>313,130</b>	<b>345,802</b>	<b>160,595</b>	<b>670,130</b>	<b>509,535</b>	<b>24</b>	<b>50</b>
<b>100-348 Grants-Operating Activities</b>							
5000 Materials & Supplies	3,273	3,891	1,300	17,536	16,236	7	
8910 Non-Recurring Operating	0	49,958	0	0	0	0	
<b>Total 100-348</b>	<b>3,273</b>	<b>53,849</b>	<b>1,300</b>	<b>17,536</b>	<b>16,236</b>	<b>7</b>	<b>50</b>
<b>100-995 Grants-Operating Activities</b>							
8990 Allocations	33,584	39,699	12,839	38,516	25,677	33	
<b>Total 100-995</b>	<b>33,584</b>	<b>39,699</b>	<b>12,839</b>	<b>38,516</b>	<b>25,677</b>	<b>33</b>	<b>50</b>
<b>217-300 Asset Forfeiture</b>							
5000 Materials & Supplies	10,000	10,000	10,000	10,000	0	100	
<b>Total 217-300</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>100</b>	<b>50</b>
<b>217-995 Asset Forfeiture</b>							
8990 Allocations	204	103	74	221	147	33	
<b>Total 217-995</b>	<b>204</b>	<b>103</b>	<b>74</b>	<b>221</b>	<b>147</b>	<b>33</b>	<b>50</b>
<b>853-300 Parking Revenue</b>							
4000 Salaries & Employee Benefits	32,027	9,561	13,638	192,901	179,263	7	
5000 Materials & Supplies	0	0	0	504	504	0	
8990 Allocations	1,431	614	286	7,614	7,328	4	
<b>Total 853-300</b>	<b>33,458</b>	<b>10,175</b>	<b>13,924</b>	<b>201,019</b>	<b>187,095</b>	<b>7</b>	<b>50</b>
<b>Total Other Funds</b>	<b>861,704</b>	<b>995,569</b>	<b>755,572</b>	<b>4,200,713</b>	<b>3,445,141</b>	<b>18</b>	<b>50</b>
<b>Department Total</b>	<b>30,278,145</b>	<b>32,464,272</b>	<b>17,751,808</b>	<b>37,454,021</b>	<b>19,702,213</b>	<b>47</b>	<b>50</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

Multi Fund/Dept Budget Year: 2024

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Fund - Dept 001-300 POLICE</b>								
Salaries & Employee Benefits	12,244,616.89	3,667,572.54	14,239,483.88	0.00	25,831,819.00	11,592,335.12	45	48
Materials & Supplies	199,244.79	7,819.36	122,761.49	0.00	456,802.00	334,040.51	73	50
Purchased Services	33,054.93	32,870.63	254,139.96	0.00	408,227.00	154,087.04	38	50
Other Expenses	274,755.02	17,663.76	255,193.46	6,000.00	620,177.00	358,983.54	58	50
Non-Recurring Operating	94,244.36	0.00	5,150.00	3,750.00	23,000.00	14,100.00	61	50
<b>End Fund - Dept 001-300</b>	<b>12,845,915.99</b>	<b>3,725,926.29</b>	<b>14,876,728.79</b>	<b>9,750.00</b>	<b>27,340,025.00</b>	<b>12,453,546.21</b>	<b>46</b>	<b>48</b>
<b>Fund - Dept 001-348 GENERAL-PD/ANIMAL SERVICES</b>								
Salaries & Employee Benefits	281,769.16	67,119.40	301,090.53	0.00	700,127.00	399,036.47	57	48
Materials & Supplies	32,663.65	119.97	32,225.07	0.00	65,700.00	33,474.93	51	50
Purchased Services	59,267.25	2,071.98	13,156.29	0.00	35,164.00	22,007.71	63	50
Other Expenses	2,190.22	0.00	2,084.33	0.00	10,960.00	8,875.67	81	50
<b>End Fund - Dept 001-348</b>	<b>375,890.28</b>	<b>69,311.35</b>	<b>348,556.22</b>	<b>0.00</b>	<b>811,951.00</b>	<b>463,394.78</b>	<b>57</b>	<b>48</b>
<b>Fund - Dept 002-300 PARKS - POLICE</b>								
Salaries & Employee Benefits	149,948.62	37,351.08	158,028.11	0.00	418,087.00	260,058.89	62	48
Materials & Supplies	0.00	0.00	0.00	0.00	1,050.00	1,050.00	100	50
<b>End Fund - Dept 002-300</b>	<b>149,948.62</b>	<b>37,351.08</b>	<b>158,028.11</b>	<b>0.00</b>	<b>419,137.00</b>	<b>261,108.89</b>	<b>62</b>	<b>48</b>
<b>Fund - Dept 005-300 MEASURE H</b>								
Salaries & Employee Benefits	0.00	81,668.11	315,998.90	0.00	2,802,966.00	2,486,967.10	89	48
Purchased Services	0.00	0.00	0.00	0.00	45,000.00	45,000.00	100	50
<b>End Fund - Dept 005-300</b>	<b>0.00</b>	<b>81,668.11</b>	<b>315,998.90</b>	<b>0.00</b>	<b>2,847,966.00</b>	<b>2,531,967.10</b>	<b>89</b>	<b>48</b>
<b>Fund - Dept 050-300 DONATIONS-POLICE</b>								
Salaries & Employee Benefits	91,481.04	0.00	0.00	0.00	0.00	0.00	0	48
Materials & Supplies	5,435.66	0.00	14,293.83	0.00	21,900.00	7,606.17	35	50
<b>End Fund - Dept 050-300</b>	<b>96,916.70</b>	<b>0.00</b>	<b>14,293.83</b>	<b>0.00</b>	<b>21,900.00</b>	<b>7,606.17</b>	<b>35</b>	<b>48</b>
<b>Fund - Dept 050-348 DONATIONS - PD/ANIMAL SVCS</b>								
Materials & Supplies	37,606.04	4,526.19	37,033.29	0.00	0.00	-37,033.29	0	50 <b>Over</b>
<b>End Fund - Dept 050-348</b>	<b>37,606.04</b>	<b>4,526.19</b>	<b>37,033.29</b>	<b>0.00</b>	<b>0.00</b>	<b>-37,033.29</b>	<b>0</b>	<b>48 OVER</b>
<b>Fund - Dept 098-300 JAG JUSTICE ASSISTANCE GRANT</b>								
Non-Recurring Operating	0.00	0.00	24,309.00	0.00	0.00	-24,309.00	0	50 <b>Over</b>
<b>End Fund - Dept 098-300</b>	<b>0.00</b>	<b>0.00</b>	<b>24,309.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-24,309.00</b>	<b>0</b>	<b>48 OVER</b>
<b>Fund - Dept 099-300 SUPP LAW ENFORCE SERVICE ADMIN</b>								
Salaries & Employee Benefits	110,362.12	33,249.86	145,169.91	0.00	287,728.00	142,558.09	50	48
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 099-300</b>	<b>110,362.12</b>	<b>33,249.86</b>	<b>145,169.91</b>	<b>0.00</b>	<b>287,728.00</b>	<b>142,558.09</b>	<b>50</b>	<b>48</b>
<b>Fund - Dept 100-300 OPERATING GRANTS - PD</b>								
Salaries & Employee Benefits	236,564.01	51,237.21	160,595.49	0.00	669,530.00	508,934.51	76	48

**Department Expense Report**

**Multi Fund/Dept** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
Materials & Supplies	156.90	0.00	0.00	0.00	600.00	600.00	100 50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 100-300</b>	<b>236,720.91</b>	<b>51,237.21</b>	<b>160,595.49</b>	<b>0.00</b>	<b>670,130.00</b>	<b>509,534.51</b>	<b>76 48</b>
<b>Fund - Dept 100-348 GRANT-ANIMAL SHELTER</b>							
Materials & Supplies	1,836.00	200.00	1,300.00	0.00	17,536.00	16,236.00	93 50
<b>End Fund - Dept 100-348</b>	<b>1,836.00</b>	<b>200.00</b>	<b>1,300.00</b>	<b>0.00</b>	<b>17,536.00</b>	<b>16,236.00</b>	<b>93 48</b>
<b>Fund - Dept 217-300 ASSET FORFEITURE</b>							
Materials & Supplies	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0 50
<b>End Fund - Dept 217-300</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0 48</b>
<b>Fund - Dept 853-300 PD Parking Service Specialists</b>							
Salaries & Employee Benefits	849.71	7,609.28	13,638.01	0.00	192,901.00	179,262.99	93 48
Materials & Supplies	0.00	0.00	0.00	0.00	504.00	504.00	100 50
<b>End Fund - Dept 853-300</b>	<b>849.71</b>	<b>7,609.28</b>	<b>13,638.01</b>	<b>0.00</b>	<b>193,405.00</b>	<b>179,766.99</b>	<b>93 48</b>
<b>Grand Totals : Police</b>	<b>13,866,046.37</b>	<b>4,011,079.37</b>	<b>16,105,651.55</b>	<b>9,750.00</b>	<b>32,619,778.00</b>	<b>16,504,376.45</b>	<b>51 48</b>

**End Of Report Prepared for Police**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Report**

Current Year Data Through 12/31/2023

Fund - Dept 001-300 Budget Year: 2024

Budget Version 10: Working

POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	5,784,049.18	1,702,178.51	6,849,898.40	0.00	13,999,035.00	7,149,136.60	51	
4005	Salaries - Supplemental Comp.	496.44	0.00	2,263.56	0.00	0.00	-2,263.56	0	Over
4006	Salaries - Sign On Bonus	5,250.00	314,250.00	391,750.00	0.00	0.00	-391,750.00	0	Over
4010	Salaries-Temporary Disability	45,114.42	26,248.50	113,487.42	0.00	0.00	-113,487.42	0	Over
4015	Salaries - Holiday Pay	260,185.88	9,970.78	19,748.21	0.00	78,400.00	58,651.79	75	
4020	Salaries - Hourly Pay	210,773.79	48,610.42	265,241.65	0.00	131,000.00	-134,241.65	-102	Over
4030	Salaries-Reserve Officers	0.00	0.00	0.00	0.00	8,775.00	8,775.00	100	
4050	Salaries - Overtime	978,015.59	240,982.37	1,159,100.27	0.00	1,089,149.00	-69,951.27	-6	Over
4051	Salaries - OT Reimbursable	0.00	0.00	0.00	0.00	11,600.00	11,600.00	100	
4053	OT - Special Event/Emergency	26,562.72	407.71	10,953.84	0.00	30,100.00	19,146.16	64	
4056	Salaries - CTO Payout	48,972.12	23,080.59	27,400.39	0.00	80,000.00	52,599.61	66	
4080	Salaries - Light Duty	62,707.61	0.00	40,622.24	0.00	0.00	-40,622.24	0	Over
4585	Empl. Benefit-Fitness Reimb	6,784.73	0.00	6,985.38	0.00	17,200.00	10,214.62	59	
4590	Employee Benefit-Wellness Phys	1,379.00	1,627.00	5,696.00	0.00	23,600.00	17,904.00	76	
4690	Employee Benefits Other	4,814,325.41	1,300,216.66	5,346,336.52	0.00	10,362,960.00	5,016,623.48	48	
<b>Salaries &amp; Employee Benefits</b>		<b>12,244,616.89</b>	<b>3,667,572.54</b>	<b>14,239,483.88</b>	<b>0.00</b>	<b>25,831,819.00</b>	<b>11,592,335.12</b>	<b>45</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	10,966.40	1,501.93	9,939.85	0.00	31,720.00	21,780.15	69	
5005	Postage & Mailing	4,770.69	205.20	2,477.37	0.00	10,431.00	7,953.63	76	
5010	Outside Printing Expense	717.50	2,794.79	3,911.44	0.00	9,529.00	5,617.56	59	
5050	Books/Periodicals/Software	4,525.09	0.00	3,990.36	0.00	5,462.00	1,471.64	27	
5070	Special Department Expenses	17,070.40	1,460.89	11,779.90	0.00	16,550.00	4,770.10	29	
5105	Small Tools and Equipment	2,737.63	794.56	2,990.41	0.00	6,412.00	3,421.59	53	
5505	Equipment Maintenance/Repair	1,372.00	0.00	1,125.17	0.00	11,200.00	10,074.83	90	
5506	Drone Maint/Repair	0.00	0.00	959.68	0.00	5,000.00	4,040.32	81	
6204	Disposal Service Expenses	2,774.11	0.00	0.00	0.00	900.00	900.00	100	
6235	Prisoner Transport	2,080.05	0.00	831.13	0.00	10,593.00	9,761.87	92	
6238	Ammunition	5,595.31	0.00	0.00	0.00	75,000.00	75,000.00	100	
6239	Jail Supplies	2,645.59	0.00	2,740.80	0.00	6,450.00	3,709.20	58	
6240	CSI Supplies	986.91	0.00	134.19	0.00	3,600.00	3,465.81	96	
6241	Range Supplies	5,353.02	0.00	3,675.42	0.00	16,800.00	13,124.58	78	
6242	Ammunition Duty	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100	
6243	Ammunition Less Lethal	0.00	0.00	0.00	0.00	14,000.00	14,000.00	100	
6244	Field Services	3,065.00	0.00	1,830.00	0.00	3,100.00	1,270.00	41	
6246	Battery Supplies	528.92	0.00	360.57	0.00	2,430.00	2,069.43	85	
6247	K-9 Supplies	16,334.61	0.00	3,529.89	0.00	15,000.00	11,470.11	76	
6250	Donations - Expense	87.99	0.00	0.00	0.00	0.00	0.00	0	
6260	VIPs	1,495.00	0.00	0.00	0.00	500.00	500.00	100	
6261	Records Purge	0.00	0.00	0.00	0.00	425.00	425.00	100	
6268	BINTF Expense	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00	0	
6280	Uniform Allow. Sworn	43,477.38	0.00	-470.35	0.00	0.00	470.35	0	
6282	Uniform Allow Civilian	6,754.80	0.00	5,558.70	0.00	26,350.00	20,791.30	79	
6283	Uniform Safety Equip	37,626.18	1,061.99	41,434.37	0.00	96,800.00	55,365.63	57	
6284	Uniforms - Turnover	0.00	0.00	1,147.77	0.00	4,650.00	3,502.23	75	
6285	Uniform - Safety Vests	10,952.78	0.00	5,804.38	0.00	46,900.00	41,095.62	88	
6289	Crisis Response Unit Equipment	2,327.43	0.00	4,010.44	0.00	12,000.00	7,989.56	67	
<b>Materials &amp; Supplies</b>		<b>199,244.79</b>	<b>7,819.36</b>	<b>122,761.49</b>	<b>0.00</b>	<b>456,802.00</b>	<b>334,040.51</b>	<b>73</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	6,549.29	20,808.63	219,380.15	0.00	236,377.00	16,996.85	7	
5410	Engineering & Architectural	0.00	0.00	86.59	0.00	0.00	-86.59	0	Over
5550	Maint Agreements- Radios	6,305.64	0.00	386.37	0.00	40,000.00	39,613.63	99	
5555	Maint Agreements Other	0.00	1,050.00	2,100.00	0.00	20,000.00	17,900.00	90	
6216	Sexual Assault Exams	19,500.00	10,500.00	30,000.00	0.00	76,500.00	46,500.00	61	
6218	Medical Testing	700.00	512.00	768.00	0.00	32,500.00	31,732.00	98	
6220	Specialized Medical Testing	0.00	0.00	0.00	0.00	850.00	850.00	100	
6224	Veterinary Expenses	0.00	0.00	1,418.85	0.00	2,000.00	581.15	29	
<b>Purchased Services</b>		<b>33,054.93</b>	<b>32,870.63</b>	<b>254,139.96</b>	<b>0.00</b>	<b>408,227.00</b>	<b>154,087.04</b>	<b>38</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	783.00	0.00	280.30	0.00	32,000.00	31,719.70	99	
5240	Taxes	832.87	0.00	426.65	0.00	350.00	-76.65	-22	Over
5370	Memberships/Dues	2,279.00	0.00	360.00	0.00	3,500.00	3,140.00	90	
5385	Business Expenses	1,217.25	0.00	1,352.03	0.00	2,500.00	1,147.97	46	
5390	Training	142,319.98	10,514.08	113,512.13	6,000.00	325,478.00	205,965.87	63	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 001-300** Budget Year: 2024

Budget Version 10: Working

POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
5465	Solid Waste Disposal	1,116.24	0.00	396.75	0.00	2,500.00	2,103.25	84	
5480	Communications	99,883.64	4,349.68	91,652.82	0.00	206,849.00	115,196.18	56	
6200	Background Expenses	23,575.00	2,800.00	47,148.74	0.00	44,500.00	-2,648.74	-6	Over
6249	Special Events Expense	2,748.04	0.00	64.04	0.00	2,500.00	2,435.96	97	
<b>Other Expenses</b>		<b>274,755.02</b>	<b>17,663.76</b>	<b>255,193.46</b>	<b>6,000.00</b>	<b>620,177.00</b>	<b>358,983.54</b>	<b>58</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	94,244.36	0.00	5,150.00	3,750.00	23,000.00	14,100.00	61	
<b>Non-Recurring Operating</b>		<b>94,244.36</b>	<b>0.00</b>	<b>5,150.00</b>	<b>3,750.00</b>	<b>23,000.00</b>	<b>14,100.00</b>	<b>61</b>	<b>50</b>
<b>End Fund - Dept 001-300</b>		<b>12,845,915.99</b>	<b>3,725,926.29</b>	<b>14,876,728.79</b>	<b>9,750.00</b>	<b>27,340,025.00</b>	<b>12,453,546.21</b>	<b>46</b>	<b>48</b>

**Department Expense Report**

**Fund - Dept 001-348** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

GENERAL-PD/ANIMAL SERVICES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2022						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	122,009.99	29,429.15	144,335.00	0.00	405,891.00	261,556.00	64	
4015	Salaries - Holiday Pay	280.69	234.40	443.22	0.00	0.00	-443.22	0	Over
4020	Salaries - Hourly Pay	49,366.31	14,403.00	54,043.57	0.00	0.00	-54,043.57	0	Over
4050	Salaries - Overtime	2,868.63	55.84	1,065.43	0.00	5,000.00	3,934.57	79	
4056	Salaries - CTO Payout	1,954.58	1,334.99	1,334.99	0.00	0.00	-1,334.99	0	Over
4690	Employee Benefits Other	105,288.96	21,662.02	99,868.32	0.00	289,236.00	189,367.68	65	
<b>Salaries &amp; Employee Benefits</b>		<b>281,769.16</b>	<b>67,119.40</b>	<b>301,090.53</b>	<b>0.00</b>	<b>700,127.00</b>	<b>399,036.47</b>	<b>57</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	623.97	79.69	435.49	0.00	2,000.00	1,564.51	78	
5005	Postage & Mailing	146.92	0.00	7.25	0.00	1,000.00	992.75	99	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	1,700.00	1,700.00	100	
5050	Books/Periodicals/Software	269.59	0.00	574.77	0.00	0.00	-574.77	0	Over
5070	Special Department Expenses	346.19	40.28	252.33	0.00	1,000.00	747.67	75	
5100	Materials and Supplies	16,094.58	0.00	14,300.03	0.00	20,000.00	5,699.97	28	
5102	Animal Shelter Food	12,564.41	0.00	10,905.70	0.00	20,000.00	9,094.30	45	
5103	Medications/Animal Care Supply	2,617.99	0.00	3,612.35	0.00	12,000.00	8,387.65	70	
5105	Small Tools and Equipment	0.00	0.00	450.32	0.00	1,000.00	549.68	55	
5505	Equipment Maintenance/Repair	0.00	0.00	1,418.70	0.00	5,000.00	3,581.30	72	
6282	Uniform Allow Civilian	0.00	0.00	268.13	0.00	0.00	-268.13	0	Over
6283	Uniform Safety Equip	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
<b>Materials &amp; Supplies</b>		<b>32,663.65</b>	<b>119.97</b>	<b>32,225.07</b>	<b>0.00</b>	<b>65,700.00</b>	<b>33,474.93</b>	<b>51</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	9,991.59	684.00	11,050.60	0.00	27,600.00	16,549.40	60	
5400	Professional Services	48,063.31	0.00	0.00	0.00	0.00	0.00	0	
6220	Specialized Medical Testing	0.00	0.00	0.00	0.00	564.00	564.00	100	
6224	Veterinary Expenses	1,002.35	1,387.98	1,825.69	0.00	5,500.00	3,674.31	67	
7380	Pest Control	210.00	0.00	280.00	0.00	1,500.00	1,220.00	81	
<b>Purchased Services</b>		<b>59,267.25</b>	<b>2,071.98</b>	<b>13,156.29</b>	<b>0.00</b>	<b>35,164.00</b>	<b>22,007.71</b>	<b>63</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	150.00	0.00	225.00	0.00	300.00	75.00	25	
5390	Training	25.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	2,160.00	2,160.00	100	
5480	Communications	2,015.22	0.00	1,859.33	0.00	4,500.00	2,640.67	59	
6117	Public Relations Expenses	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
<b>Other Expenses</b>		<b>2,190.22</b>	<b>0.00</b>	<b>2,084.33</b>	<b>0.00</b>	<b>10,960.00</b>	<b>8,875.67</b>	<b>81</b>	<b>50</b>
<b>End Fund - Dept 001-348</b>		<b>375,890.28</b>	<b>69,311.35</b>	<b>348,556.22</b>	<b>0.00</b>	<b>811,951.00</b>	<b>463,394.78</b>	<b>57</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 002-300** Budget Year: 2024

Budget Version 10: Working

PARKS - POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	41,745.09	18,386.40	76,443.99	0.00	231,236.00	154,792.01	67		
4010	Salaries-Temporary Disability	31,242.00	0.00	3,379.20	0.00	0.00	-3,379.20	0	Over	
4015	Salaries - Holiday Pay	3,264.50	2,793.62	5,677.04	0.00	0.00	-5,677.04	0	Over	
4050	Salaries - Overtime	8,650.89	649.74	8,676.91	0.00	0.00	-8,676.91	0	Over	
4690	Employee Benefits Other	65,046.14	15,521.32	63,850.97	0.00	186,851.00	123,000.03	66		
<b>Salaries &amp; Employee Benefits</b>		<b>149,948.62</b>	<b>37,351.08</b>	<b>158,028.11</b>	<b>0.00</b>	<b>418,087.00</b>	<b>260,058.89</b>	<b>62</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
6280	Uniform Allow. Sworn	0.00	0.00	0.00	0.00	1,050.00	1,050.00	100		
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,050.00</b>	<b>1,050.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 002-300</b>		<b>149,948.62</b>	<b>37,351.08</b>	<b>158,028.11</b>	<b>0.00</b>	<b>419,137.00</b>	<b>261,108.89</b>	<b>62</b>	<b>48</b>	



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 005-300** Budget Year: 2024

Budget Version 10: Working

MEASURE H		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	0.00	42,264.29	160,042.97	0.00	1,556,159.00	1,396,116.03	90	
4050	Salaries - Overtime	0.00	6,746.30	30,539.25	0.00	0.00	-30,539.25	0	Over
4585	Empl. Benefit-Fitness Reimb	0.00	0.00	300.00	0.00	0.00	-300.00	0	Over
4690	Employee Benefits Other	0.00	32,657.52	125,116.68	0.00	1,246,807.00	1,121,690.32	90	
	<b>Salaries &amp; Employee Benefits</b>	<b>0.00</b>	<b>81,668.11</b>	<b>315,998.90</b>	<b>0.00</b>	<b>2,802,966.00</b>	<b>2,486,967.10</b>	<b>89</b>	<b>48</b>
<b>5400 Purchased Services</b>									
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	45,000.00	45,000.00	100	
	<b>Purchased Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 005-300</b>		<b>0.00</b>	<b>81,668.11</b>	<b>315,998.90</b>	<b>0.00</b>	<b>2,847,966.00</b>	<b>2,531,967.10</b>	<b>89</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 050-300** Budget Year: 2024

Budget Version 10: Working

DONATIONS-POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	39,727.96	0.00	0.00	0.00	0.00	0.00	0	
4050	Salaries - Overtime	14,147.72	0.00	0.00	0.00	0.00	0.00	0	
4690	Employee Benefits Other	37,605.36	0.00	0.00	0.00	0.00	0.00	0	
	<b>Salaries &amp; Employee Benefits</b>	<b>91,481.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>48</b>
<b>5000 Materials &amp; Supplies</b>									
6250	Donations - Expense	5,435.66	0.00	14,293.83	0.00	21,000.00	6,706.17	32	
6280	Uniform Allow. Sworn	0.00	0.00	0.00	0.00	900.00	900.00	100	
	<b>Materials &amp; Supplies</b>	<b>5,435.66</b>	<b>0.00</b>	<b>14,293.83</b>	<b>0.00</b>	<b>21,900.00</b>	<b>7,606.17</b>	<b>35</b>	<b>50</b>
<b>End Fund - Dept 050-300</b>		<b>96,916.70</b>	<b>0.00</b>	<b>14,293.83</b>	<b>0.00</b>	<b>21,900.00</b>	<b>7,606.17</b>	<b>35</b>	<b>48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 050-348** Budget Year: 2024

Budget Version 10: Working

**DONATIONS - PD/ANIMAL SVCS**

Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>5000 Materials &amp; Supplies</b>								
6250	Donations - Expense	37,565.04	4,526.19	37,033.29	0.00	0.00	-37,033.29	0 <b>Over</b>
6280	Uniform Allow. Sworn	41.00	0.00	0.00	0.00	0.00	0.00	0
<b>Materials &amp; Supplies</b>		<b>37,606.04</b>	<b>4,526.19</b>	<b>37,033.29</b>	<b>0.00</b>	<b>0.00</b>	<b>-37,033.29</b>	<b>0 50 Over</b>
<b>End Fund - Dept 050-348</b>		<b>37,606.04</b>	<b>4,526.19</b>	<b>37,033.29</b>	<b>0.00</b>	<b>0.00</b>	<b>-37,033.29</b>	<b>0 48 OVER</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 098-300** Budget Year: 2024

Budget Version 10: Working

JAG JUSTICE ASSISTANCE GRANT		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8910 Non-Recurring Operating</b>								
7500	Non-Recurring Operating	0.00	0.00	24,309.00	0.00	0.00	-24,309.00	0 <b>Over</b>
	<b>Non-Recurring Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>24,309.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-24,309.00</b>	<b>0 50 Over</b>
<b>End Fund - Dept 098-300</b>		<b>0.00</b>	<b>0.00</b>	<b>24,309.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-24,309.00</b>	<b>0 48 OVER</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 099-300** Budget Year: 2024

Budget Version 10: Working

SUPP LAW ENFORCE SERVICE ADMIN		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	58,702.23	18,638.28	80,840.39	0.00	162,402.00	81,561.61	50
4051	Salaries - OT Reimbursable	0.00	0.00	1,607.13	0.00	0.00	-1,607.13	0 <b>Over</b>
4690	Employee Benefits Other	51,659.89	14,611.58	62,722.39	0.00	125,326.00	62,603.61	50
<b>Salaries &amp; Employee Benefits</b>		<b>110,362.12</b>	<b>33,249.86</b>	<b>145,169.91</b>	<b>0.00</b>	<b>287,728.00</b>	<b>142,558.09</b>	<b>50 48</b>
<b>5400 Purchased Services</b>								
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>8900 Other Expenses</b>								
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>End Fund - Dept 099-300</b>		<b>110,362.12</b>	<b>33,249.86</b>	<b>145,169.91</b>	<b>0.00</b>	<b>287,728.00</b>	<b>142,558.09</b>	<b>50 48</b>

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 100-300** Budget Year: 2024

Budget Version 10: Working

OPERATING GRANTS - PD		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	124,276.90	26,940.24	82,964.00	0.00	370,256.00	287,292.00	78		
4050	Salaries - Overtime	7,771.44	977.04	6,485.15	0.00	0.00	-6,485.15	0	Over	
4051	Salaries - OT Reimbursable	0.00	1,783.07	5,872.14	0.00	0.00	-5,872.14	0	Over	
4690	Employee Benefits Other	104,515.67	21,536.86	65,274.20	0.00	299,274.00	233,999.80	78		
<b>Salaries &amp; Employee Benefits</b>		<b>236,564.01</b>	<b>51,237.21</b>	<b>160,595.49</b>	<b>0.00</b>	<b>669,530.00</b>	<b>508,934.51</b>	<b>76</b>	<b>48</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	156.90	0.00	0.00	0.00	600.00	600.00	100		
<b>Materials &amp; Supplies</b>		<b>156.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>600.00</b>	<b>600.00</b>	<b>100</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>	
<b>End Fund - Dept 100-300</b>		<b>236,720.91</b>	<b>51,237.21</b>	<b>160,595.49</b>	<b>0.00</b>	<b>670,130.00</b>	<b>509,534.51</b>	<b>76</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 100-348** Budget Year: 2024

Budget Version 10: Working

GRANT-ANIMAL SHELTER		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>5000 Materials &amp; Supplies</b>										
6254	Grant - Expenses	1,836.00	200.00	1,300.00	0.00	17,536.00	16,236.00	93		
	<b>Materials &amp; Supplies</b>	<b>1,836.00</b>	<b>200.00</b>	<b>1,300.00</b>	<b>0.00</b>	<b>17,536.00</b>	<b>16,236.00</b>	<b>93</b>	<b>50</b>	
<b>End Fund - Dept 100-348</b>		<b>1,836.00</b>	<b>200.00</b>	<b>1,300.00</b>	<b>0.00</b>	<b>17,536.00</b>	<b>16,236.00</b>	<b>93</b>	<b>48</b>	

**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 217-300** Budget Year: 2024

Budget Version 10: Working

ASSET FORFEITURE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>5000 Materials &amp; Supplies</b>								
6268	BINTF Expense	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0
	<b>Materials &amp; Supplies</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0 50</b>
<b>End Fund - Dept 217-300</b>		<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0 48</b>



**Department Expense Report**

Current Year Data Through 12/31/2023

**Fund - Dept 853-300** Budget Year: 2024

Budget Version 10: Working

PD Parking Service Specialists		Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	4,012.87	4,120.21	7,391.19	0.00	106,819.00	99,427.81	93
4020	Salaries - Hourly Pay	0.00	0.00	51.00	0.00	0.00	-51.00	0 <b>Over</b>
4056	Salaries - CTO Payout	0.00	776.60	776.60	0.00	0.00	-776.60	0 <b>Over</b>
4690	Employee Benefits Other	-3,163.16	2,712.47	5,419.22	0.00	86,082.00	80,662.78	94
<b>Salaries &amp; Employee Benefits</b>		<b>849.71</b>	<b>7,609.28</b>	<b>13,638.01</b>	<b>0.00</b>	<b>192,901.00</b>	<b>179,262.99</b>	<b>93 48</b>
<b>5000 Materials &amp; Supplies</b>								
6283	Uniform Safety Equip	0.00	0.00	0.00	0.00	504.00	504.00	100
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>504.00</b>	<b>504.00</b>	<b>100 50</b>
<b>End Fund - Dept 853-300</b>		<b>849.71</b>	<b>7,609.28</b>	<b>13,638.01</b>	<b>0.00</b>	<b>193,405.00</b>	<b>179,766.99</b>	<b>93 48</b>

**Department Expense Report**

**Fund - Dept 853-300** Budget Year: 2024

Current Year Data Through 12/31/2023

Budget Version 10: Working

PD Parking Service Specialists

Category Description

Prior Year's  
Actuals  
Thru 12/2022

Current  
Month  
Actuals

Year To Date  
Actuals

Encum-  
brances

Budget

Balance

Percent  
Remaining  
Budg / Time

Grand Totals : Police

13,866,046.37 4,011,079.37 16,105,651.55 9,750.00 32,619,778.00 16,504,376.45 51 48

**End Of Report Prepared for Police**

**Current Year Data Through 12/31/2023**

**\*\* End of Report \*\***

**City of Chico**  
**Interoffice Budget Modification Tracking FY 2023-24**  
**Revenue, Transfers, Operating and Capital Adjustments**  
**December 31, 2023**

Fund	Dept	Object Code	Description	Revenue	Justification	Budget Modification No.	Approval Date
			<b>Total Revenue:</b>	<u><u>0</u></u>			

Fund	Dept	Object Code	Description	Operating	Justification	Budget Modification No.	Approval Date
			<b>Total Transfers In:</b>	<u><u>0</u></u>			

Fund	Dept	Object Code	Description	Transfers Out	Justification	Budget Modification No.	Approval Date
			<b>Total Transfers Out:</b>	<u><u>0</u></u>			

Fund	Dept	Object Code	Description	Capital	Justification	Budget Modification No.	Approval Date
309	000	8800/50280	Sub-basin BD Drainage Ditch	(130,000)	Re-allocate budget between projects to better align with city needs.	2024-PWE-007	12/21/2023
309	000	8800/13025	Storm Drain Master Plan	130,000	Re-allocate budget between projects to better align with city needs.	2024-PWE-007	12/21/2023
850	000	8800/50279	WPCP Pond Modifications	(103,000)	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
850	000	8800/50361	Boiler Replacement/Heat Loop	(154,500)	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
850	000	8800/50595	Ammonia Meter Upgrade	(28,926)	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
850	000	8800/50501	WPCP PLC-5 Rehab	(162,999)	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
850	000	8800/50591	SCADA Upgrade	449,425	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
850	000	8800/50448	Clarifier Scum Removal Rehab	(180,250)	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
850	000	8800/50181	Annual WPCP Improvements	180,250	Consolidate various sewer related projects to better align with city needs.	2024-PWO-002	12/21/2023
			<b>Total Capital</b>	<u><u>0</u></u>			

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Administrative Services		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>8990 Allocations</b>								
5030	Insurance	109,389.00	0.00	79,375.00	0.00	145,789.00	66,414.00	46
5260	Fuel	691.04	0.00	97.98	0.00	1,244.00	1,146.02	92
5510	Vehicle Maintenance/Repair	0.00	0.00	0.00	0.00	1,922.00	1,922.00	100
7993	Indirect Cost Allocation	-1,007,593.50	0.00	-790,734.32	0.00	-2,360,891.00	-1,570,156.68	67 <b>Over</b>
7994	Building Main Allocation	35,982.00	0.00	19,362.00	0.00	98,795.00	79,433.00	80
7996	Info Systems Allocation	98,068.00	0.00	51,758.00	0.00	223,480.00	171,722.00	77
		-763,463.46	0.00	-640,141.34	0.00	-1,889,661.00	-1,249,519.66	
<hr/>								
7995	Interest Alloc to other Funds	-1,606,967.79	0.00	0.00	0.00	1,161,730.00	1,161,730.00	100
		-1,606,967.79	0.00	0.00	0.00	1,161,730.00	1,161,730.00	
<hr/>								
<b>Allocations</b>		<b>-2,370,431.25</b>	<b>0.00</b>	<b>-640,141.34</b>	<b>0.00</b>	<b>-727,931.00</b>	<b>-87,789.66</b>	<b>12 50 Over</b>

**End Of Report Prepared for Administrative Services**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Administrative Services Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-150** GENERAL-FINANCE

8990 Allocations

5030 Insurance	55,988.00	0.00	39,630.00	0.00	66,285.00	26,655.00	40
7994 Building Main Allocation	35,982.00	0.00	19,362.00	0.00	98,795.00	79,433.00	80
7996 Info Systems Allocation	98,068.00	0.00	51,758.00	0.00	223,480.00	171,722.00	77
	190,038.00	0.00	110,750.00	0.00	388,560.00	277,810.00	
<b>Allocations</b>	<b>190,038.00</b>	<b>0.00</b>	<b>110,750.00</b>	<b>0.00</b>	<b>388,560.00</b>	<b>277,810.00</b>	<b>71 50</b>
<b>End Fund - Dept 001-150</b>	<b>190,038.00</b>	<b>0.00</b>	<b>110,750.00</b>	<b>0.00</b>	<b>388,560.00</b>	<b>277,810.00</b>	<b>71 49</b>

**Fund - Dept 001-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	-1,007,593.50	0.00	-790,734.32	0.00	-2,360,891.00	-1,570,156.68	67 Over
	-1,007,593.50	0.00	-790,734.32	0.00	-2,360,891.00	-1,570,156.68	
<b>Allocations</b>	<b>-1,007,593.50</b>	<b>0.00</b>	<b>-790,734.32</b>	<b>0.00</b>	<b>-2,360,891.00</b>	<b>-1,570,156.68</b>	<b>67 50 Over</b>
<b>End Fund - Dept 001-995</b>	<b>-1,007,593.50</b>	<b>0.00</b>	<b>-790,734.32</b>	<b>0.00</b>	<b>-2,360,891.00</b>	<b>-1,570,156.68</b>	<b>67 49 OVER</b>

**Fund - Dept 010-000** CITY TREASURY-ADMINISTRATION

8990 Allocations

7995 Interest Alloc to other Funds	-1,606,967.79	0.00	0.00	0.00	1,161,730.00	1,161,730.00	100
	-1,606,967.79	0.00	0.00	0.00	1,161,730.00	1,161,730.00	
<b>Allocations</b>	<b>-1,606,967.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,161,730.00</b>	<b>1,161,730.00</b>	<b>100 50</b>
<b>End Fund - Dept 010-000</b>	<b>-1,606,967.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,161,730.00</b>	<b>1,161,730.00</b>	<b>100 49</b>

**Fund - Dept 877-184** Fiber Utility

8990 Allocations

<b>End Fund - Dept 877-184</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 49</b>
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**Fund - Dept 935-180** INFORMATION SYSTEMS

8990 Allocations

5030 Insurance	42,045.00	0.00	32,478.00	0.00	67,394.00	34,916.00	52
5260 Fuel	691.04	0.00	97.98	0.00	1,244.00	1,146.02	92
5510 Vehicle Maintenance/Repair	0.00	0.00	0.00	0.00	1,922.00	1,922.00	100
	42,736.04	0.00	32,575.98	0.00	70,560.00	37,984.02	
<b>Allocations</b>	<b>42,736.04</b>	<b>0.00</b>	<b>32,575.98</b>	<b>0.00</b>	<b>70,560.00</b>	<b>37,984.02</b>	<b>54 50</b>
<b>End Fund - Dept 935-180</b>	<b>42,736.04</b>	<b>0.00</b>	<b>32,575.98</b>	<b>0.00</b>	<b>70,560.00</b>	<b>37,984.02</b>	<b>54 49</b>

**Fund - Dept 935-182** INFORMATION SYSTEMS - RADIO

8990 Allocations

5030 Insurance	11,356.00	0.00	7,267.00	0.00	12,110.00	4,843.00	40
	11,356.00	0.00	7,267.00	0.00	12,110.00	4,843.00	

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Administrative Services		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
Allocations		11,356.00	0.00	7,267.00	0.00	12,110.00	4,843.00	40	50
End Fund - Dept 935-182		11,356.00	0.00	7,267.00	0.00	12,110.00	4,843.00	40	49
Grand Totals : Admin Services		-2,370,431.25	0.00	-640,141.34	0.00	-727,931.00	-87,789.66	12	49 <b>*OVR*</b>

**End Of Report Prepared for Administrative Services**

Data Through 12/31/2023

\*\* End of Report \*\*

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

City Attorney Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8990 Allocations</b>							
7994 Building Main Allocation	9,946.00	0.00	5,352.00	0.00	27,310.00	21,958.00	80
	9,946.00	0.00	5,352.00	0.00	27,310.00	21,958.00	
<b>Allocations</b>	<b>9,946.00</b>	<b>0.00</b>	<b>5,352.00</b>	<b>0.00</b>	<b>27,310.00</b>	<b>21,958.00</b>	<b>80 50</b>

**End Of Report Prepared for City Attorney**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

City Attorney Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-160** GENERAL-CITY ATTORNEY

**8990 Allocations**

7994 Building Main Allocation	9,946.00	0.00	5,352.00	0.00	27,310.00	21,958.00	80
	9,946.00	0.00	5,352.00	0.00	27,310.00	21,958.00	
<b>Allocations</b>	<b>9,946.00</b>	<b>0.00</b>	<b>5,352.00</b>	<b>0.00</b>	<b>27,310.00</b>	<b>21,958.00</b>	<b>80 50</b>
<b>End Fund - Dept 001-160</b>	<b>9,946.00</b>	<b>0.00</b>	<b>5,352.00</b>	<b>0.00</b>	<b>27,310.00</b>	<b>21,958.00</b>	<b>80 49</b>
<b>Grand Totals : City Attorney</b>	<b>9,946.00</b>	<b>0.00</b>	<b>5,352.00</b>	<b>0.00</b>	<b>27,310.00</b>	<b>21,958.00</b>	<b>80 49</b>

**End Of Report Prepared for City Attorney**

**Data Through 12/31/2023**

**\*\* End of Report \*\***



**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

City Clerk		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>8990 Allocations</b>										
5030 Insurance		24,317.00	0.00	19,304.00	0.00	34,198.00	14,894.00	44		
7994 Building Main Allocation		35,898.00	0.00	19,318.00	0.00	98,568.00	79,250.00	80		
7996 Info Systems Allocation		39,666.00	0.00	22,814.00	0.00	101,870.00	79,056.00	78		
		99,881.00	0.00	61,436.00	0.00	234,636.00	173,200.00			
<b>Allocations</b>		<b>99,881.00</b>	<b>0.00</b>	<b>61,436.00</b>	<b>0.00</b>	<b>234,636.00</b>	<b>173,200.00</b>	<b>74</b>	<b>50</b>	

**End Of Report Prepared for City Clerk**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

City Clerk Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Fund - Dept 001-101</b> GENERAL-CITY COUNCIL							
<b>8990 Allocations</b>							
7994 Building Main Allocation	22,213.00	0.00	11,953.00	0.00	60,992.00	49,039.00	80
7996 Info Systems Allocation	11,664.00	0.00	5,832.00	0.00	23,332.00	17,500.00	75
	<u>33,877.00</u>	<u>0.00</u>	<u>17,785.00</u>	<u>0.00</u>	<u>84,324.00</u>	<u>66,539.00</u>	
<b>Allocations</b>	<b>33,877.00</b>	<b>0.00</b>	<b>17,785.00</b>	<b>0.00</b>	<b>84,324.00</b>	<b>66,539.00</b>	<b>79 50</b>
<b>End Fund - Dept 001-101</b>	<b>33,877.00</b>	<b>0.00</b>	<b>17,785.00</b>	<b>0.00</b>	<b>84,324.00</b>	<b>66,539.00</b>	<b>79 49</b>
<b>Fund - Dept 001-103</b> GENERAL-CITY CLERK							
<b>8990 Allocations</b>							
5030 Insurance	24,317.00	0.00	19,304.00	0.00	34,198.00	14,894.00	44
7994 Building Main Allocation	13,685.00	0.00	7,365.00	0.00	37,576.00	30,211.00	80
7996 Info Systems Allocation	28,002.00	0.00	16,982.00	0.00	78,538.00	61,556.00	78
	<u>66,004.00</u>	<u>0.00</u>	<u>43,651.00</u>	<u>0.00</u>	<u>150,312.00</u>	<u>106,661.00</u>	
<b>Allocations</b>	<b>66,004.00</b>	<b>0.00</b>	<b>43,651.00</b>	<b>0.00</b>	<b>150,312.00</b>	<b>106,661.00</b>	<b>71 50</b>
<b>End Fund - Dept 001-103</b>	<b>66,004.00</b>	<b>0.00</b>	<b>43,651.00</b>	<b>0.00</b>	<b>150,312.00</b>	<b>106,661.00</b>	<b>71 49</b>
<b>Grand Totals : City Clerk</b>	<b>99,881.00</b>	<b>0.00</b>	<b>61,436.00</b>	<b>0.00</b>	<b>234,636.00</b>	<b>173,200.00</b>	<b>74 49</b>

**End Of Report Prepared for City Clerk**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>8990 Allocations</b>								
5030	Insurance	141,746.00	0.00	99,154.00	0.00	157,063.00	57,909.00	37
5260	Fuel	7,588.60	0.00	845.25	0.00	11,905.00	11,059.75	93
5510	Vehicle Maintenance/Repair	5,795.22	0.00	3,005.28	0.00	35,278.00	32,272.72	91
7993	Indirect Cost Allocation	156,667.02	0.00	134,247.36	0.00	391,430.00	257,182.64	66
7994	Building Main Allocation	80,955.00	0.00	43,563.00	0.00	218,174.00	174,611.00	80
7996	Info Systems Allocation	209,694.00	0.00	105,848.00	0.00	534,301.00	428,453.00	80
		602,445.84	0.00	386,662.89	0.00	1,348,151.00	961,488.11	
<b>Allocations</b>		<b>602,445.84</b>	<b>0.00</b>	<b>386,662.89</b>	<b>0.00</b>	<b>1,348,151.00</b>	<b>961,488.11</b>	<b>71 50</b>

**End Of Report Prepared for Community Development**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budget / Time
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**Fund - Dept 001-510** GENERAL-PLANNING

8990 Allocations

5030 Insurance	15,495.00	0.00	11,337.00	0.00	15,354.00	4,017.00	26
7996 Info Systems Allocation	82,913.00	0.00	39,891.00	0.00	227,663.00	187,772.00	82
	<u>98,408.00</u>	<u>0.00</u>	<u>51,228.00</u>	<u>0.00</u>	<u>243,017.00</u>	<u>191,789.00</u>	
<b>Allocations</b>	<b>98,408.00</b>	<b>0.00</b>	<b>51,228.00</b>	<b>0.00</b>	<b>243,017.00</b>	<b>191,789.00</b>	<b>79 50</b>
<b>End Fund - Dept 001-510</b>	<b>98,408.00</b>	<b>0.00</b>	<b>51,228.00</b>	<b>0.00</b>	<b>243,017.00</b>	<b>191,789.00</b>	<b>79 49</b>

**Fund - Dept 001-535** CODE ENFORCEMENT

8990 Allocations

5030 Insurance	20,839.00	0.00	14,097.00	0.00	20,387.00	6,290.00	31
5260 Fuel	5,223.99	0.00	587.01	0.00	7,914.00	7,326.99	93
5510 Vehicle Maintenance/Repair	2,560.61	0.00	2,288.52	0.00	15,998.00	13,709.48	86
7994 Building Main Allocation	2,662.00	0.00	1,432.00	0.00	3,211.00	1,779.00	55
7996 Info Systems Allocation	20,488.00	0.00	10,418.00	0.00	50,345.00	39,927.00	79
	<u>51,773.60</u>	<u>0.00</u>	<u>28,822.53</u>	<u>0.00</u>	<u>97,855.00</u>	<u>69,032.47</u>	
<b>Allocations</b>	<b>51,773.60</b>	<b>0.00</b>	<b>28,822.53</b>	<b>0.00</b>	<b>97,855.00</b>	<b>69,032.47</b>	<b>71 50</b>
<b>End Fund - Dept 001-535</b>	<b>51,773.60</b>	<b>0.00</b>	<b>28,822.53</b>	<b>0.00</b>	<b>97,855.00</b>	<b>69,032.47</b>	<b>71 49</b>

**Fund - Dept 201-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	18,154.98	0.00	15,718.00	0.00	47,154.00	31,436.00	67
	<u>18,154.98</u>	<u>0.00</u>	<u>15,718.00</u>	<u>0.00</u>	<u>47,154.00</u>	<u>31,436.00</u>	
<b>Allocations</b>	<b>18,154.98</b>	<b>0.00</b>	<b>15,718.00</b>	<b>0.00</b>	<b>47,154.00</b>	<b>31,436.00</b>	<b>67 50</b>
<b>End Fund - Dept 201-995</b>	<b>18,154.98</b>	<b>0.00</b>	<b>15,718.00</b>	<b>0.00</b>	<b>47,154.00</b>	<b>31,436.00</b>	<b>67 49</b>

**Fund - Dept 206-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	25,194.00	0.00	10,565.00	0.00	31,695.00	21,130.00	67
	<u>25,194.00</u>	<u>0.00</u>	<u>10,565.00</u>	<u>0.00</u>	<u>31,695.00</u>	<u>21,130.00</u>	
<b>Allocations</b>	<b>25,194.00</b>	<b>0.00</b>	<b>10,565.00</b>	<b>0.00</b>	<b>31,695.00</b>	<b>21,130.00</b>	<b>67 50</b>
<b>End Fund - Dept 206-995</b>	<b>25,194.00</b>	<b>0.00</b>	<b>10,565.00</b>	<b>0.00</b>	<b>31,695.00</b>	<b>21,130.00</b>	<b>67 49</b>

**Fund - Dept 213-535** ABANDON VEHICLE ABATEMENT

8990 Allocations

<b>End Fund - Dept 213-535</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 49</b>
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**Fund - Dept 213-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	0.00	0.00	3,770.68	0.00	0.00	-3,770.68	0 <b>Over</b>
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**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
	0.00	0.00	3,770.68	0.00	0.00	-3,770.68	
<b>Allocations</b>	<b>0.00</b>	<b>0.00</b>	<b>3,770.68</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,770.68</b>	<b>0 50 Over</b>
<b>End Fund - Dept 213-995</b>	<b>0.00</b>	<b>0.00</b>	<b>3,770.68</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,770.68</b>	<b>0 49 OVER</b>

**Fund - Dept 316-520** CASp Cert & Training

8990 Allocations

5030 Insurance	139.00	0.00	743.00	0.00	1,227.00	484.00	39
7996 Info Systems Allocation	876.00	0.00	480.00	0.00	2,142.00	1,662.00	78
	1,015.00	0.00	1,223.00	0.00	3,369.00	2,146.00	
<b>Allocations</b>	<b>1,015.00</b>	<b>0.00</b>	<b>1,223.00</b>	<b>0.00</b>	<b>3,369.00</b>	<b>2,146.00</b>	<b>64 50</b>
<b>End Fund - Dept 316-520</b>	<b>1,015.00</b>	<b>0.00</b>	<b>1,223.00</b>	<b>0.00</b>	<b>3,369.00</b>	<b>2,146.00</b>	<b>64 49</b>

**Fund - Dept 392-540** LOW-MOD HOUSING ASSET FUND

8990 Allocations

5030 Insurance	8,509.00	0.00	4,948.00	0.00	12,392.00	7,444.00	60
7994 Building Main Allocation	14,064.00	0.00	7,568.00	0.00	38,613.00	31,045.00	80
7996 Info Systems Allocation	17,175.00	0.00	9,759.00	0.00	52,347.00	42,588.00	81
	39,748.00	0.00	22,275.00	0.00	103,352.00	81,077.00	
<b>Allocations</b>	<b>39,748.00</b>	<b>0.00</b>	<b>22,275.00</b>	<b>0.00</b>	<b>103,352.00</b>	<b>81,077.00</b>	<b>78 50</b>
<b>End Fund - Dept 392-540</b>	<b>39,748.00</b>	<b>0.00</b>	<b>22,275.00</b>	<b>0.00</b>	<b>103,352.00</b>	<b>81,077.00</b>	<b>78 49</b>

**Fund - Dept 392-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	14,888.52	0.00	17,164.00	0.00	51,492.00	34,328.00	67
	14,888.52	0.00	17,164.00	0.00	51,492.00	34,328.00	
<b>Allocations</b>	<b>14,888.52</b>	<b>0.00</b>	<b>17,164.00</b>	<b>0.00</b>	<b>51,492.00</b>	<b>34,328.00</b>	<b>67 50</b>
<b>End Fund - Dept 392-995</b>	<b>14,888.52</b>	<b>0.00</b>	<b>17,164.00</b>	<b>0.00</b>	<b>51,492.00</b>	<b>34,328.00</b>	<b>67 49</b>

**Fund - Dept 863-510** SUBDIVISION PLANNING

8990 Allocations

5030 Insurance	9,207.00	0.00	3,229.00	0.00	7,906.00	4,677.00	59
7996 Info Systems Allocation	9,993.00	0.00	4,534.00	0.00	22,526.00	17,992.00	80
	19,200.00	0.00	7,763.00	0.00	30,432.00	22,669.00	
<b>Allocations</b>	<b>19,200.00</b>	<b>0.00</b>	<b>7,763.00</b>	<b>0.00</b>	<b>30,432.00</b>	<b>22,669.00</b>	<b>74 50</b>
<b>End Fund - Dept 863-510</b>	<b>19,200.00</b>	<b>0.00</b>	<b>7,763.00</b>	<b>0.00</b>	<b>30,432.00</b>	<b>22,669.00</b>	<b>74 49</b>

**Fund - Dept 871-520** PRIVATE DEVELOPMENT-BLDG

8990 Allocations

5030 Insurance	52,592.00	0.00	43,775.00	0.00	66,374.00	22,599.00	34
5260 Fuel	2,364.61	0.00	258.24	0.00	3,991.00	3,732.76	94
5510 Vehicle Maintenance/Repair	3,234.61	0.00	716.76	0.00	18,198.00	17,481.24	96
7994 Building Main Allocation	19,692.00	0.00	10,596.00	0.00	54,063.00	43,467.00	80

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
7996 Info Systems Allocation	56,242.00	0.00	29,059.00	0.00	128,821.00	99,762.00	77
	134,125.22	0.00	84,405.00	0.00	271,447.00	187,042.00	
<b>Allocations</b>	<b>134,125.22</b>	<b>0.00</b>	<b>84,405.00</b>	<b>0.00</b>	<b>271,447.00</b>	<b>187,042.00</b>	<b>69 50</b>
<b>End Fund - Dept 871-520</b>	<b>134,125.22</b>	<b>0.00</b>	<b>84,405.00</b>	<b>0.00</b>	<b>271,447.00</b>	<b>187,042.00</b>	<b>69 49</b>

**Fund - Dept 871-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	54,786.00	0.00	48,371.68	0.00	145,115.00	96,743.32	67
	54,786.00	0.00	48,371.68	0.00	145,115.00	96,743.32	
<b>Allocations</b>	<b>54,786.00</b>	<b>0.00</b>	<b>48,371.68</b>	<b>0.00</b>	<b>145,115.00</b>	<b>96,743.32</b>	<b>67 50</b>
<b>End Fund - Dept 871-995</b>	<b>54,786.00</b>	<b>0.00</b>	<b>48,371.68</b>	<b>0.00</b>	<b>145,115.00</b>	<b>96,743.32</b>	<b>67 49</b>

**Fund - Dept 872-510** PRIVATE DEVELOPMENT - PLANNING

8990 Allocations

5030 Insurance	23,203.00	0.00	13,432.00	0.00	22,126.00	8,694.00	39
5510 Vehicle Maintenance/Repair	0.00	0.00	0.00	0.00	1,082.00	1,082.00	100
7994 Building Main Allocation	44,537.00	0.00	23,967.00	0.00	122,287.00	98,320.00	80
7996 Info Systems Allocation	22,007.00	0.00	11,707.00	0.00	50,457.00	38,750.00	77
	89,747.00	0.00	49,106.00	0.00	195,952.00	146,846.00	
<b>Allocations</b>	<b>89,747.00</b>	<b>0.00</b>	<b>49,106.00</b>	<b>0.00</b>	<b>195,952.00</b>	<b>146,846.00</b>	<b>75 50</b>
<b>End Fund - Dept 872-510</b>	<b>89,747.00</b>	<b>0.00</b>	<b>49,106.00</b>	<b>0.00</b>	<b>195,952.00</b>	<b>146,846.00</b>	<b>75 49</b>

**Fund - Dept 872-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	43,643.52	0.00	38,658.00	0.00	115,974.00	77,316.00	67
	43,643.52	0.00	38,658.00	0.00	115,974.00	77,316.00	
<b>Allocations</b>	<b>43,643.52</b>	<b>0.00</b>	<b>38,658.00</b>	<b>0.00</b>	<b>115,974.00</b>	<b>77,316.00</b>	<b>67 50</b>
<b>End Fund - Dept 872-995</b>	<b>43,643.52</b>	<b>0.00</b>	<b>38,658.00</b>	<b>0.00</b>	<b>115,974.00</b>	<b>77,316.00</b>	<b>67 49</b>

**Fund - Dept 935-185** INFO SYSTEMS - GIS

8990 Allocations

5030 Insurance	11,762.00	0.00	7,593.00	0.00	11,297.00	3,704.00	33
	11,762.00	0.00	7,593.00	0.00	11,297.00	3,704.00	
<b>Allocations</b>	<b>11,762.00</b>	<b>0.00</b>	<b>7,593.00</b>	<b>0.00</b>	<b>11,297.00</b>	<b>3,704.00</b>	<b>33 50</b>
<b>End Fund - Dept 935-185</b>	<b>11,762.00</b>	<b>0.00</b>	<b>7,593.00</b>	<b>0.00</b>	<b>11,297.00</b>	<b>3,704.00</b>	<b>33 49</b>

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining
Category	Description	Actuals	Month	Actuals	brances			Remaining	Budg / Time
		Thru 12/2022	Actuals	Actuals					
<b>Grand Totals : Community Devlp</b>		602,445.84	0.00	386,662.89	0.00	1,348,151.00	961,488.11	71	49

**End Of Report Prepared for Community Development**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

City Manager	Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining		
Category Description	Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>8990 Allocations</b>									
5030 Insurance	39,781.00	0.00	22,883.00	0.00	38,278.00	15,395.00	40		
7994 Building Main Allocation	19,745.00	0.00	10,626.00	0.00	54,215.00	43,589.00	80		
7996 Info Systems Allocation	29,712.00	0.00	17,197.00	0.00	85,717.00	68,520.00	80		
	89,238.00	0.00	50,706.00	0.00	178,210.00	127,504.00			
<b>Allocations</b>	<b>89,238.00</b>	<b>0.00</b>	<b>50,706.00</b>	<b>0.00</b>	<b>178,210.00</b>	<b>127,504.00</b>	<b>72</b>	<b>50</b>	

**End Of Report Prepared for City Manager**

**Data Through 12/31/2023**

**\*\* End of Report \*\***



**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept		Budget Year: 2024		Data Through 12/31/2023			Budget Version 10: Working	
City Manager		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
<b>Fund - Dept 001-106</b>		GENERAL-CITY MANAGER						
<b>8990 Allocations</b>								
5030	Insurance	39,781.00	0.00	22,883.00	0.00	38,278.00	15,395.00	40
7994	Building Main Allocation	19,745.00	0.00	10,626.00	0.00	54,215.00	43,589.00	80
7996	Info Systems Allocation	29,154.00	0.00	16,926.00	0.00	84,110.00	67,184.00	80
		<u>88,680.00</u>	<u>0.00</u>	<u>50,435.00</u>	<u>0.00</u>	<u>176,603.00</u>	<u>126,168.00</u>	
<b>Allocations</b>		<b>88,680.00</b>	<b>0.00</b>	<b>50,435.00</b>	<b>0.00</b>	<b>176,603.00</b>	<b>126,168.00</b>	<b>71 50</b>
<b>End Fund - Dept 001-106</b>		<b>88,680.00</b>	<b>0.00</b>	<b>50,435.00</b>	<b>0.00</b>	<b>176,603.00</b>	<b>126,168.00</b>	<b>71 49</b>
<b>Fund - Dept 001-112</b>		GENERAL-ECONOMIC DEVEL						
<b>8990 Allocations</b>								
7996	Info Systems Allocation	558.00	0.00	271.00	0.00	1,607.00	1,336.00	83
		<u>558.00</u>	<u>0.00</u>	<u>271.00</u>	<u>0.00</u>	<u>1,607.00</u>	<u>1,336.00</u>	
<b>Allocations</b>		<b>558.00</b>	<b>0.00</b>	<b>271.00</b>	<b>0.00</b>	<b>1,607.00</b>	<b>1,336.00</b>	<b>83 50</b>
<b>End Fund - Dept 001-112</b>		<b>558.00</b>	<b>0.00</b>	<b>271.00</b>	<b>0.00</b>	<b>1,607.00</b>	<b>1,336.00</b>	<b>83 49</b>
<b>Grand Totals : City Manager</b>		<b>89,238.00</b>	<b>0.00</b>	<b>50,706.00</b>	<b>0.00</b>	<b>178,210.00</b>	<b>127,504.00</b>	<b>72 49</b>

**End Of Report Prepared for City Manager**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Engineering		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>8990 Allocations</b>										
5030	Insurance	176,971.00	0.00	130,610.00	0.00	257,878.00	127,268.00	49		
5260	Fuel	3,051.65	0.00	505.24	0.00	4,629.00	4,123.76	89		
5455	Electric	4.83	0.00	0.00	0.00	199.00	199.00	100		
5460	Water	286.61	0.00	0.00	0.00	1,124.00	1,124.00	100		
5510	Vehicle Maintenance/Repair	5,757.53	0.00	4,029.10	0.00	18,128.00	14,098.90	78		
7993	Indirect Cost Allocation	225,959.46	0.00	203,729.00	0.00	611,187.00	407,458.00	67		
7994	Building Main Allocation	47,898.00	0.00	25,776.00	0.00	131,517.00	105,741.00	80		
7996	Info Systems Allocation	121,506.00	0.00	64,859.00	0.00	291,588.00	226,729.00	78		
		581,435.08	0.00	429,508.34	0.00	1,316,250.00	886,741.66			
<b>Allocations</b>		<b>581,435.08</b>	<b>0.00</b>	<b>429,508.34</b>	<b>0.00</b>	<b>1,316,250.00</b>	<b>886,741.66</b>	<b>67</b>	<b>50</b>	

**End Of Report Prepared for DPW Engineering**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-610** GENERAL-CAPITAL PROJECTS SRVCS

8990 Allocations

5030 Insurance	5,333.00	0.00	4,313.00	0.00	5,857.00	1,544.00	26
7996 Info Systems Allocation	3,942.00	0.00	2,163.00	0.00	9,640.00	7,477.00	78
	<u>9,275.00</u>	<u>0.00</u>	<u>6,476.00</u>	<u>0.00</u>	<u>15,497.00</u>	<u>9,021.00</u>	
<b>Allocations</b>	<b>9,275.00</b>	<b>0.00</b>	<b>6,476.00</b>	<b>0.00</b>	<b>15,497.00</b>	<b>9,021.00</b>	<b>58 50</b>
<b>End Fund - Dept 001-610</b>	<b>9,275.00</b>	<b>0.00</b>	<b>6,476.00</b>	<b>0.00</b>	<b>15,497.00</b>	<b>9,021.00</b>	<b>58 49</b>

**Fund - Dept 212-653** TRANSIT SERVICES

8990 Allocations

5030 Insurance	210.00	0.00	11.00	0.00	127.00	116.00	91
5455 Electric	4.83	0.00	0.00	0.00	199.00	199.00	100
5460 Water	286.61	0.00	0.00	0.00	1,124.00	1,124.00	100
	<u>501.44</u>	<u>0.00</u>	<u>11.00</u>	<u>0.00</u>	<u>1,450.00</u>	<u>1,439.00</u>	
<b>Allocations</b>	<b>501.44</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>1,450.00</b>	<b>1,439.00</b>	<b>99 50</b>
<b>End Fund - Dept 212-653</b>	<b>501.44</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>1,450.00</b>	<b>1,439.00</b>	<b>99 49</b>

**Fund - Dept 212-654** TRANSPORTATION-BIKE/PEDS

8990 Allocations

5030 Insurance	7,591.00	0.00	1,887.00	0.00	9,740.00	7,853.00	81
7994 Building Main Allocation	3,168.00	0.00	1,705.00	0.00	8,699.00	6,994.00	80
7996 Info Systems Allocation	2,482.00	0.00	1,361.00	0.00	6,070.00	4,709.00	78
	<u>13,241.00</u>	<u>0.00</u>	<u>4,953.00</u>	<u>0.00</u>	<u>24,509.00</u>	<u>19,556.00</u>	
<b>Allocations</b>	<b>13,241.00</b>	<b>0.00</b>	<b>4,953.00</b>	<b>0.00</b>	<b>24,509.00</b>	<b>19,556.00</b>	<b>80 50</b>
<b>End Fund - Dept 212-654</b>	<b>13,241.00</b>	<b>0.00</b>	<b>4,953.00</b>	<b>0.00</b>	<b>24,509.00</b>	<b>19,556.00</b>	<b>80 49</b>

**Fund - Dept 212-655** TRANSPORTATION-PLANNING

8990 Allocations

5030 Insurance	7,175.00	0.00	5,382.00	0.00	13,234.00	7,852.00	59
7994 Building Main Allocation	3,168.00	0.00	1,705.00	0.00	8,699.00	6,994.00	80
7996 Info Systems Allocation	5,973.00	0.00	2,873.00	0.00	13,263.00	10,390.00	78
	<u>16,316.00</u>	<u>0.00</u>	<u>9,960.00</u>	<u>0.00</u>	<u>35,196.00</u>	<u>25,236.00</u>	
<b>Allocations</b>	<b>16,316.00</b>	<b>0.00</b>	<b>9,960.00</b>	<b>0.00</b>	<b>35,196.00</b>	<b>25,236.00</b>	<b>72 50</b>
<b>End Fund - Dept 212-655</b>	<b>16,316.00</b>	<b>0.00</b>	<b>9,960.00</b>	<b>0.00</b>	<b>35,196.00</b>	<b>25,236.00</b>	<b>72 49</b>

**Fund - Dept 212-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	0.00	0.00	10,985.68	0.00	32,957.00	21,971.32	67
	<u>0.00</u>	<u>0.00</u>	<u>10,985.68</u>	<u>0.00</u>	<u>32,957.00</u>	<u>21,971.32</u>	
<b>Allocations</b>	<b>0.00</b>	<b>0.00</b>	<b>10,985.68</b>	<b>0.00</b>	<b>32,957.00</b>	<b>21,971.32</b>	<b>67 50</b>
<b>End Fund - Dept 212-995</b>	<b>0.00</b>	<b>0.00</b>	<b>10,985.68</b>	<b>0.00</b>	<b>32,957.00</b>	<b>21,971.32</b>	<b>67 49</b>

**City of Chico**  
**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Budg / Time

**Fund - Dept 307-995** INDIRECT COST ALLOCATION

**8990 Allocations**

7993 Indirect Cost Allocation	19,293.00	0.00	0.00	0.00	0.00	0.00	0	
	19,293.00	0.00	0.00	0.00	0.00	0.00		
<b>Allocations</b>	<b>19,293.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 307-995</b>	<b>19,293.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>49</b>

**Fund - Dept 400-000** CAPITAL PROJECTS CLEARING FUND

**8990 Allocations**

5030 Insurance	109,449.00	0.00	93,394.00	0.00	162,765.00	69,371.00	43	
7996 Info Systems Allocation	67,005.00	0.00	36,765.00	0.00	163,875.00	127,110.00	78	
	176,454.00	0.00	130,159.00	0.00	326,640.00	196,481.00		
<b>Allocations</b>	<b>176,454.00</b>	<b>0.00</b>	<b>130,159.00</b>	<b>0.00</b>	<b>326,640.00</b>	<b>196,481.00</b>	<b>60</b>	<b>50</b>
<b>End Fund - Dept 400-000</b>	<b>176,454.00</b>	<b>0.00</b>	<b>130,159.00</b>	<b>0.00</b>	<b>326,640.00</b>	<b>196,481.00</b>	<b>60</b>	<b>49</b>

**Fund - Dept 400-610** CAPITAL-CAPITAL PROJECTS SRVCS

**8990 Allocations**

5260 Fuel	3,051.65	0.00	505.24	0.00	4,629.00	4,123.76	89	
5510 Vehicle Maintenance/Repair	5,757.53	0.00	4,029.10	0.00	18,128.00	14,098.90	78	
7994 Building Main Allocation	22,849.00	0.00	12,296.00	0.00	62,736.00	50,440.00	80	
7996 Info Systems Allocation	186.00	0.00	44.00	0.00	263.00	219.00	83	
	31,844.18	0.00	16,874.34	0.00	85,756.00	68,881.66		
<b>Allocations</b>	<b>31,844.18</b>	<b>0.00</b>	<b>16,874.34</b>	<b>0.00</b>	<b>85,756.00</b>	<b>68,881.66</b>	<b>80</b>	<b>50</b>
<b>End Fund - Dept 400-610</b>	<b>31,844.18</b>	<b>0.00</b>	<b>16,874.34</b>	<b>0.00</b>	<b>85,756.00</b>	<b>68,881.66</b>	<b>80</b>	<b>49</b>

**Fund - Dept 400-995** INDIRECT COST ALLOCATION

**8990 Allocations**

7993 Indirect Cost Allocation	146,485.98	0.00	142,056.00	0.00	426,168.00	284,112.00	67	
	146,485.98	0.00	142,056.00	0.00	426,168.00	284,112.00		
<b>Allocations</b>	<b>146,485.98</b>	<b>0.00</b>	<b>142,056.00</b>	<b>0.00</b>	<b>426,168.00</b>	<b>284,112.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 400-995</b>	<b>146,485.98</b>	<b>0.00</b>	<b>142,056.00</b>	<b>0.00</b>	<b>426,168.00</b>	<b>284,112.00</b>	<b>67</b>	<b>49</b>

**Fund - Dept 850-000** SEWER-ADMN

**8990 Allocations**

5030 Insurance	1,276.00	0.00	912.00	0.00	689.00	-223.00	-32	Over
7996 Info Systems Allocation	584.00	0.00	320.00	0.00	1,428.00	1,108.00	78	
	1,860.00	0.00	1,232.00	0.00	2,117.00	885.00		
<b>Allocations</b>	<b>1,860.00</b>	<b>0.00</b>	<b>1,232.00</b>	<b>0.00</b>	<b>2,117.00</b>	<b>885.00</b>	<b>42</b>	<b>50</b>
<b>End Fund - Dept 850-000</b>	<b>1,860.00</b>	<b>0.00</b>	<b>1,232.00</b>	<b>0.00</b>	<b>2,117.00</b>	<b>885.00</b>	<b>42</b>	<b>49</b>

**Fund - Dept 850-615** SEWER-DEVELOPMENT SERVICES

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>8990 Allocations</b>							
5030 Insurance	14,155.00	0.00	7,157.00	0.00	24,133.00	16,976.00	70
7994 Building Main Allocation	7,929.00	0.00	4,267.00	0.00	21,772.00	17,505.00	80
7996 Info Systems Allocation	23,087.00	0.00	11,321.00	0.00	52,421.00	41,100.00	78
	45,171.00	0.00	22,745.00	0.00	98,326.00	75,581.00	
<b>Allocations</b>	<b>45,171.00</b>	<b>0.00</b>	<b>22,745.00</b>	<b>0.00</b>	<b>98,326.00</b>	<b>75,581.00</b>	<b>77 50</b>
<b>End Fund - Dept 850-615</b>	<b>45,171.00</b>	<b>0.00</b>	<b>22,745.00</b>	<b>0.00</b>	<b>98,326.00</b>	<b>75,581.00</b>	<b>77 49</b>

**Fund - Dept 863-000** SUBDIVISION

<b>8990 Allocations</b>							
5030 Insurance	159.00	0.00	20.00	0.00	0.00	-20.00	0 <b>Over</b>
	159.00	0.00	20.00	0.00	0.00	-20.00	
<b>Allocations</b>	<b>159.00</b>	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-20.00</b>	<b>0 50 Over</b>
<b>End Fund - Dept 863-000</b>	<b>159.00</b>	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-20.00</b>	<b>0 49 OVER</b>

**Fund - Dept 863-615** SUBDIVISIONS-DEV ENGINEERING

<b>8990 Allocations</b>							
5030 Insurance	5,354.00	0.00	1,698.00	0.00	7,485.00	5,787.00	77
7994 Building Main Allocation	10,784.00	0.00	5,803.00	0.00	29,611.00	23,808.00	80
7996 Info Systems Allocation	4,525.00	0.00	2,483.00	0.00	11,068.00	8,585.00	78
	20,663.00	0.00	9,984.00	0.00	48,164.00	38,180.00	
<b>Allocations</b>	<b>20,663.00</b>	<b>0.00</b>	<b>9,984.00</b>	<b>0.00</b>	<b>48,164.00</b>	<b>38,180.00</b>	<b>79 50</b>
<b>End Fund - Dept 863-615</b>	<b>20,663.00</b>	<b>0.00</b>	<b>9,984.00</b>	<b>0.00</b>	<b>48,164.00</b>	<b>38,180.00</b>	<b>79 49</b>

**Fund - Dept 863-995** INDIRECT COST ALLOCATION

<b>8990 Allocations</b>							
7993 Indirect Cost Allocation	28,200.00	0.00	23,481.00	0.00	70,443.00	46,962.00	67
	28,200.00	0.00	23,481.00	0.00	70,443.00	46,962.00	
<b>Allocations</b>	<b>28,200.00</b>	<b>0.00</b>	<b>23,481.00</b>	<b>0.00</b>	<b>70,443.00</b>	<b>46,962.00</b>	<b>67 50</b>
<b>End Fund - Dept 863-995</b>	<b>28,200.00</b>	<b>0.00</b>	<b>23,481.00</b>	<b>0.00</b>	<b>70,443.00</b>	<b>46,962.00</b>	<b>67 49</b>

**Fund - Dept 873-615** PRIVATE DEV-ENGINEERING

<b>8990 Allocations</b>							
5030 Insurance	26,172.00	0.00	15,817.00	0.00	33,848.00	18,031.00	53
7996 Info Systems Allocation	13,722.00	0.00	7,529.00	0.00	33,560.00	26,031.00	78
	39,894.00	0.00	23,346.00	0.00	67,408.00	44,062.00	
<b>Allocations</b>	<b>39,894.00</b>	<b>0.00</b>	<b>23,346.00</b>	<b>0.00</b>	<b>67,408.00</b>	<b>44,062.00</b>	<b>65 50</b>
<b>End Fund - Dept 873-615</b>	<b>39,894.00</b>	<b>0.00</b>	<b>23,346.00</b>	<b>0.00</b>	<b>67,408.00</b>	<b>44,062.00</b>	<b>65 49</b>

**Fund - Dept 873-995** INDIRECT COST ALLOCATION

<b>8990 Allocations</b>							
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**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Engineering		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
7993	Indirect Cost Allocation	31,980.48	0.00	27,206.32	0.00	81,619.00	54,412.68	67		
		31,980.48	0.00	27,206.32	0.00	81,619.00	54,412.68			
<b>Allocations</b>		<b>31,980.48</b>	<b>0.00</b>	<b>27,206.32</b>	<b>0.00</b>	<b>81,619.00</b>	<b>54,412.68</b>	<b>67</b>	<b>50</b>	
<b>End Fund - Dept 873-995</b>		<b>31,980.48</b>	<b>0.00</b>	<b>27,206.32</b>	<b>0.00</b>	<b>81,619.00</b>	<b>54,412.68</b>	<b>67</b>	<b>49</b>	

Fund - Dept 876-610		City Recreation									
8990 Allocations											
5030	Insurance	97.00	0.00	19.00	0.00	0.00	-19.00	0	<b>Over</b>		
		97.00	0.00	19.00	0.00	0.00	-19.00				
<b>Allocations</b>		<b>97.00</b>	<b>0.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-19.00</b>	<b>0</b>	<b>50</b>	<b>Over</b>	
<b>End Fund - Dept 876-610</b>		<b>97.00</b>	<b>0.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-19.00</b>	<b>0</b>	<b>49</b>	<b>OVER</b>	

<b>Grand Totals : DPW - Engineering</b>		<b>581,435.08</b>	<b>0.00</b>	<b>429,508.34</b>	<b>0.00</b>	<b>1,316,250.00</b>	<b>886,741.66</b>	<b>67</b>	<b>49</b>	
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**End Of Report Prepared for DPW Engineering**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Fire	Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category Description	Actuals	Month	Actuals	brances			Remaining	
	Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>8990 Allocations</b>								
5030 Insurance	674,882.00	0.00	423,923.00	0.00	497,259.00	73,336.00	15	
5260 Fuel	69,500.84	0.00	7,509.86	0.00	93,069.00	85,559.14	92	
5455 Electric	46,399.68	22.32	53,555.09	0.00	89,908.00	36,352.91	40	
5456 Natural Gas	4,315.29	0.00	3,046.12	0.00	27,513.00	24,466.88	89	
5460 Water	9,041.39	0.00	9,928.15	0.00	29,491.00	19,562.85	66	
5510 Vehicle Maintenance/Repair	196,852.55	0.00	105,772.97	0.00	404,849.00	299,076.03	74	
7993 Indirect Cost Allocation	7,294.50	0.00	5,938.00	0.00	17,814.00	11,876.00	67	
7994 Building Main Allocation	99,817.00	0.00	53,717.00	0.00	273,946.00	220,229.00	80	
7996 Info Systems Allocation	325,869.00	0.00	202,622.00	0.00	881,535.00	678,913.00	77	
	<u>1,433,972.25</u>	<u>22.32</u>	<u>866,012.19</u>	<u>0.00</u>	<u>2,315,384.00</u>	<u>1,449,371.81</u>		
<b>Allocations</b>	<b>1,433,972.25</b>	<b>22.32</b>	<b>866,012.19</b>	<b>0.00</b>	<b>2,315,384.00</b>	<b>1,449,371.81</b>	<b>63</b>	<b>50</b>

**End Of Report Prepared for Fire**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Fire Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-400** GENERAL-FIRE

**8990 Allocations**

5030	Insurance	665,497.00	0.00	419,547.00	0.00	486,535.00	66,988.00	14
5260	Fuel	69,500.84	0.00	7,509.86	0.00	93,069.00	85,559.14	92
5455	Electric	46,399.68	22.32	53,555.09	0.00	89,908.00	36,352.91	40
5456	Natural Gas	4,315.29	0.00	3,046.12	0.00	27,513.00	24,466.88	89
5460	Water	9,041.39	0.00	9,928.15	0.00	29,491.00	19,562.85	66
5510	Vehicle Maintenance/Repair	196,852.55	0.00	105,772.97	0.00	404,849.00	299,076.03	74
7994	Building Main Allocation	99,817.00	0.00	53,717.00	0.00	273,946.00	220,229.00	80
7996	Info Systems Allocation	325,869.00	0.00	202,622.00	0.00	881,535.00	678,913.00	77
		1,417,292.75	22.32	855,698.19	0.00	2,286,846.00	1,431,147.81	
<b>Allocations</b>		<b>1,417,292.75</b>	<b>22.32</b>	<b>855,698.19</b>	<b>0.00</b>	<b>2,286,846.00</b>	<b>1,431,147.81</b>	<b>63 50</b>
<b>End Fund - Dept 001-400</b>		<b>1,417,292.75</b>	<b>22.32</b>	<b>855,698.19</b>	<b>0.00</b>	<b>2,286,846.00</b>	<b>1,431,147.81</b>	<b>63 49</b>

**Fund - Dept 874-400** Private Development - Fire

**8990 Allocations**

5030	Insurance	9,385.00	0.00	4,376.00	0.00	10,724.00	6,348.00	59
		9,385.00	0.00	4,376.00	0.00	10,724.00	6,348.00	
<b>Allocations</b>		<b>9,385.00</b>	<b>0.00</b>	<b>4,376.00</b>	<b>0.00</b>	<b>10,724.00</b>	<b>6,348.00</b>	<b>59 50</b>
<b>End Fund - Dept 874-400</b>		<b>9,385.00</b>	<b>0.00</b>	<b>4,376.00</b>	<b>0.00</b>	<b>10,724.00</b>	<b>6,348.00</b>	<b>59 49</b>

**Fund - Dept 874-995** INDIRECT COST ALLOCATION

**8990 Allocations**

7993	Indirect Cost Allocation	7,294.50	0.00	5,938.00	0.00	17,814.00	11,876.00	67
		7,294.50	0.00	5,938.00	0.00	17,814.00	11,876.00	
<b>Allocations</b>		<b>7,294.50</b>	<b>0.00</b>	<b>5,938.00</b>	<b>0.00</b>	<b>17,814.00</b>	<b>11,876.00</b>	<b>67 50</b>
<b>End Fund - Dept 874-995</b>		<b>7,294.50</b>	<b>0.00</b>	<b>5,938.00</b>	<b>0.00</b>	<b>17,814.00</b>	<b>11,876.00</b>	<b>67 49</b>

<b>Grand Totals : Fire</b>		<b>1,433,972.25</b>	<b>22.32</b>	<b>866,012.19</b>	<b>0.00</b>	<b>2,315,384.00</b>	<b>1,449,371.81</b>	<b>63 49</b>
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**End Of Report Prepared for Fire**

**Data Through 12/31/2023**

**\*\* End of Report \*\***



**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Human Resources Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8990 Allocations</b>							
5030 Insurance	39,513.00	0.00	28,775.00	0.00	39,553.00	10,778.00	27
7994 Building Main Allocation	10,636.00	0.00	5,724.00	0.00	29,206.00	23,482.00	80
7996 Info Systems Allocation	56,494.00	0.00	30,998.00	0.00	138,170.00	107,172.00	78
	<u>106,643.00</u>	<u>0.00</u>	<u>65,497.00</u>	<u>0.00</u>	<u>206,929.00</u>	<u>141,432.00</u>	
<b>Allocations</b>	<b>106,643.00</b>	<b>0.00</b>	<b>65,497.00</b>	<b>0.00</b>	<b>206,929.00</b>	<b>141,432.00</b>	<b>68 50</b>

**End Of Report Prepared for Human Resources**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Human Resources Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-130** GENERAL-HUMAN RESOURCES

**8990 Allocations**

5030 Insurance	39,513.00	0.00	28,775.00	0.00	39,553.00	10,778.00	27
7994 Building Main Allocation	10,636.00	0.00	5,724.00	0.00	29,206.00	23,482.00	80
7996 Info Systems Allocation	56,494.00	0.00	30,998.00	0.00	138,170.00	107,172.00	78
	106,643.00	0.00	65,497.00	0.00	206,929.00	141,432.00	
<b>Allocations</b>	<b>106,643.00</b>	<b>0.00</b>	<b>65,497.00</b>	<b>0.00</b>	<b>206,929.00</b>	<b>141,432.00</b>	<b>68 50</b>
<b>End Fund - Dept 001-130</b>	<b>106,643.00</b>	<b>0.00</b>	<b>65,497.00</b>	<b>0.00</b>	<b>206,929.00</b>	<b>141,432.00</b>	<b>68 49</b>
<b>Grand Totals : Human Resources</b>	<b>106,643.00</b>	<b>0.00</b>	<b>65,497.00</b>	<b>0.00</b>	<b>206,929.00</b>	<b>141,432.00</b>	<b>68 49</b>

**End Of Report Prepared for Human Resources**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
<b>8990 Allocations</b>										
5030	Insurance	446,327.00	0.00	288,630.00	0.00	475,320.00	186,690.00	39		
5260	Fuel	149,424.10	159.27	19,561.72	0.00	197,972.00	178,410.28	90		
5265	Fuel - City Wide	369,529.02	57,996.49	366,597.41	0.00	578,601.00	212,003.59	37		
5455	Electric	834,980.40	28,943.18	954,332.57	0.00	1,946,799.00	992,466.43	51		
5456	Natural Gas	46,550.33	10,031.37	36,499.42	0.00	182,149.00	145,649.58	80		
5460	Water	107,349.04	1,409.88	120,173.85	0.00	264,281.00	144,107.15	55		
5510	Vehicle Maintenance/Repair	317,383.30	0.00	288,750.67	0.00	744,804.00	456,053.33	61		
7993	Indirect Cost Allocation	516,962.58	0.00	392,545.96	0.00	1,177,638.00	785,092.04	67		
7994	Building Main Allocation	142,899.00	0.00	76,899.00	0.00	392,042.00	315,143.00	80		
7996	Info Systems Allocation	199,545.00	0.00	106,414.00	0.00	481,272.00	374,858.00	78		
		<u>3,130,949.77</u>	<u>98,540.19</u>	<u>2,650,404.60</u>	<u>0.00</u>	<u>6,440,878.00</u>	<u>3,790,473.40</u>			
<b>Allocations</b>		<b>3,130,949.77</b>	<b>98,540.19</b>	<b>2,650,404.60</b>	<b>0.00</b>	<b>6,440,878.00</b>	<b>3,790,473.40</b>	<b>59</b>	<b>50</b>	

**End Of Report Prepared for DPW Operations**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-110** GENERAL-ENVIRONMENTAL SVCS

8990 Allocations

5030 Insurance	3,201.00	0.00	2,226.00	0.00	4,922.00	2,696.00	55
7996 Info Systems Allocation	2,919.00	0.00	1,602.00	0.00	7,140.00	5,538.00	78
	6,120.00	0.00	3,828.00	0.00	12,062.00	8,234.00	
<b>Allocations</b>	<b>6,120.00</b>	<b>0.00</b>	<b>3,828.00</b>	<b>0.00</b>	<b>12,062.00</b>	<b>8,234.00</b>	<b>68 50</b>
<b>End Fund - Dept 001-110</b>	<b>6,120.00</b>	<b>0.00</b>	<b>3,828.00</b>	<b>0.00</b>	<b>12,062.00</b>	<b>8,234.00</b>	<b>68 49</b>

**Fund - Dept 001-601** Public Works Administration

8990 Allocations

5030 Insurance	3,822.00	0.00	2,701.00	0.00	4,575.00	1,874.00	41
5455 Electric	14,044.39	0.00	11,097.01	0.00	20,139.00	9,041.99	45
5456 Natural Gas	211.14	0.00	212.32	0.00	2,625.00	2,412.68	92
5460 Water	1,446.49	0.00	1,561.77	0.00	6,962.00	5,400.23	78
5510 Vehicle Maintenance/Repair	1,874.22	0.00	803.48	0.00	9,146.00	8,342.52	91
7994 Building Main Allocation	16,531.00	0.00	8,896.00	0.00	45,390.00	36,494.00	80
7996 Info Systems Allocation	26,135.00	0.00	10,581.00	0.00	53,106.00	42,525.00	80
	64,064.24	0.00	35,852.58	0.00	141,943.00	106,090.42	
<b>Allocations</b>	<b>64,064.24</b>	<b>0.00</b>	<b>35,852.58</b>	<b>0.00</b>	<b>141,943.00</b>	<b>106,090.42</b>	<b>75 50</b>
<b>End Fund - Dept 001-601</b>	<b>64,064.24</b>	<b>0.00</b>	<b>35,852.58</b>	<b>0.00</b>	<b>141,943.00</b>	<b>106,090.42</b>	<b>75 49</b>

**Fund - Dept 002-682** PARK-PARKS AND OPEN SPACES

8990 Allocations

5030 Insurance	34,891.00	0.00	27,291.00	0.00	37,777.00	10,486.00	28
5260 Fuel	14,307.68	0.00	2,238.98	0.00	19,903.00	17,664.02	89
5455 Electric	9,027.47	0.00	16,916.29	0.00	67,464.00	50,547.71	75
5460 Water	34,288.68	474.55	47,105.80	0.00	78,673.00	31,567.20	40
5510 Vehicle Maintenance/Repair	26,265.57	0.00	26,801.75	0.00	69,170.00	42,368.25	61
7994 Building Main Allocation	14,052.00	0.00	7,563.00	0.00	38,588.00	31,025.00	80
7996 Info Systems Allocation	25,537.00	0.00	11,317.00	0.00	53,785.00	42,468.00	79
	158,369.40	474.55	139,233.82	0.00	365,360.00	226,126.18	
<b>Allocations</b>	<b>158,369.40</b>	<b>474.55</b>	<b>139,233.82</b>	<b>0.00</b>	<b>365,360.00</b>	<b>226,126.18</b>	<b>62 50</b>
<b>End Fund - Dept 002-682</b>	<b>158,369.40</b>	<b>474.55</b>	<b>139,233.82</b>	<b>0.00</b>	<b>365,360.00</b>	<b>226,126.18</b>	<b>62 49</b>

**Fund - Dept 002-995** INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	150,886.02	0.00	112,571.68	0.00	337,715.00	225,143.32	67
	150,886.02	0.00	112,571.68	0.00	337,715.00	225,143.32	
<b>Allocations</b>	<b>150,886.02</b>	<b>0.00</b>	<b>112,571.68</b>	<b>0.00</b>	<b>337,715.00</b>	<b>225,143.32</b>	<b>67 50</b>
<b>End Fund - Dept 002-995</b>	<b>150,886.02</b>	<b>0.00</b>	<b>112,571.68</b>	<b>0.00</b>	<b>337,715.00</b>	<b>225,143.32</b>	<b>67 49</b>

**Fund - Dept 052-682** Special Com Svcs

8990 Allocations

5030 Insurance	10,490.00	0.00	6,991.00	0.00	10,962.00	3,971.00	36
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**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
7996	Info Systems Allocation	3,651.00	0.00	2,003.00	0.00	8,926.00	6,923.00	78
		14,141.00	0.00	8,994.00	0.00	19,888.00	10,894.00	
<b>Allocations</b>		<b>14,141.00</b>	<b>0.00</b>	<b>8,994.00</b>	<b>0.00</b>	<b>19,888.00</b>	<b>10,894.00</b>	<b>55 50</b>
<b>End Fund - Dept 052-682</b>		<b>14,141.00</b>	<b>0.00</b>	<b>8,994.00</b>	<b>0.00</b>	<b>19,888.00</b>	<b>10,894.00</b>	<b>55 49</b>

**Fund - Dept 052-688** Specialized Svc - Health Human

8990 Allocations

5030	Insurance	11,679.00	0.00	8,479.00	0.00	17,585.00	9,106.00	52
5260	Fuel	2,805.81	0.00	787.71	0.00	4,001.00	3,213.29	80
5455	Electric	39,998.74	12,553.60	71,193.43	0.00	113,800.00	42,606.57	37
5460	Water	1,804.98	253.80	1,558.37	0.00	6,186.00	4,627.63	75
		56,288.53	12,807.40	82,018.51	0.00	141,572.00	59,553.49	
<b>Allocations</b>		<b>56,288.53</b>	<b>12,807.40</b>	<b>82,018.51</b>	<b>0.00</b>	<b>141,572.00</b>	<b>59,553.49</b>	<b>42 50</b>
<b>End Fund - Dept 052-688</b>		<b>56,288.53</b>	<b>12,807.40</b>	<b>82,018.51</b>	<b>0.00</b>	<b>141,572.00</b>	<b>59,553.49</b>	<b>42 49</b>

**Fund - Dept 212-650** TRANSIT SERVICES - PUBLIC ROW

8990 Allocations

<b>End Fund - Dept 212-650</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 49</b>
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**Fund - Dept 212-659** TRANSPORTATION-DEPOT

8990 Allocations

5455	Electric	880.20	0.00	809.01	0.00	2,616.00	1,806.99	69
		880.20	0.00	809.01	0.00	2,616.00	1,806.99	
<b>Allocations</b>		<b>880.20</b>	<b>0.00</b>	<b>809.01</b>	<b>0.00</b>	<b>2,616.00</b>	<b>1,806.99</b>	<b>69 50</b>
<b>End Fund - Dept 212-659</b>		<b>880.20</b>	<b>0.00</b>	<b>809.01</b>	<b>0.00</b>	<b>2,616.00</b>	<b>1,806.99</b>	<b>69 49</b>

**Fund - Dept 307-620** STREETS AND ROADS

8990 Allocations

5030	Insurance	25,645.00	0.00	0.00	0.00	0.00	0.00	0
5260	Fuel	32,476.88	0.00	0.00	0.00	0.00	0.00	0
5510	Vehicle Maintenance/Repair	77,159.50	0.00	0.00	0.00	0.00	0.00	0
7994	Building Main Allocation	2,385.00	0.00	0.00	0.00	0.00	0.00	0
7996	Info Systems Allocation	13,722.00	0.00	0.00	0.00	0.00	0.00	0
		151,388.38	0.00	0.00	0.00	0.00	0.00	
<b>Allocations</b>		<b>151,388.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 50</b>
<b>End Fund - Dept 307-620</b>		<b>151,388.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 49</b>

**Fund - Dept 307-650** STREETS AND ROADS

8990 Allocations

5030	Insurance	63,245.00	0.00	58,848.00	0.00	93,503.00	34,655.00	37
5260	Fuel	51,418.74	64.48	8,944.39	0.00	103,195.00	94,250.61	91
5455	Electric	322,492.54	11,137.50	357,719.52	0.00	711,537.00	353,817.48	50
5510	Vehicle Maintenance/Repair	105,688.25	0.00	148,689.67	0.00	413,934.00	265,244.33	64
7994	Building Main Allocation	31,856.00	0.00	18,425.00	0.00	94,016.00	75,591.00	80

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2022	Actuals	Actuals				Budg / Time		
7996	Info Systems Allocation	24,317.00	0.00	24,391.00	0.00	106,179.00	81,788.00	77		
		599,017.53	11,201.98	617,017.58	0.00	1,522,364.00	905,346.42			
<b>Allocations</b>		<b>599,017.53</b>	<b>11,201.98</b>	<b>617,017.58</b>	<b>0.00</b>	<b>1,522,364.00</b>	<b>905,346.42</b>	<b>59</b>	<b>50</b>	
<b>End Fund - Dept 307-650</b>		<b>599,017.53</b>	<b>11,201.98</b>	<b>617,017.58</b>	<b>0.00</b>	<b>1,522,364.00</b>	<b>905,346.42</b>	<b>59</b>	<b>49</b>	

**Fund - Dept 307-653** STREETS AND ROADS

8990 Allocations

5455	Electric	0.00	0.00	18.61	0.00	0.00	-18.61	0	Over	
5460	Water	0.00	0.00	364.93	0.00	0.00	-364.93	0	Over	
		0.00	0.00	383.54	0.00	0.00	-383.54			
<b>Allocations</b>		<b>0.00</b>	<b>0.00</b>	<b>383.54</b>	<b>0.00</b>	<b>0.00</b>	<b>-383.54</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>End Fund - Dept 307-653</b>		<b>0.00</b>	<b>0.00</b>	<b>383.54</b>	<b>0.00</b>	<b>0.00</b>	<b>-383.54</b>	<b>0</b>	<b>49</b>	<b>OVER</b>

**Fund - Dept 307-654** STREETS AND ROADS

8990 Allocations

<b>End Fund - Dept 307-654</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>49</b>	
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**Fund - Dept 307-655** STREETS AND ROADS

8990 Allocations

<b>End Fund - Dept 307-655</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>49</b>	
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**Fund - Dept 307-659** STREETS AND ROADS

8990 Allocations

5455	Electric	0.00	0.00	222.60	0.00	0.00	-222.60	0	Over	
		0.00	0.00	222.60	0.00	0.00	-222.60			
<b>Allocations</b>		<b>0.00</b>	<b>0.00</b>	<b>222.60</b>	<b>0.00</b>	<b>0.00</b>	<b>-222.60</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>End Fund - Dept 307-659</b>		<b>0.00</b>	<b>0.00</b>	<b>222.60</b>	<b>0.00</b>	<b>0.00</b>	<b>-222.60</b>	<b>0</b>	<b>49</b>	<b>OVER</b>

**Fund - Dept 307-686** STREETS AND ROADS

8990 Allocations

5030	Insurance	40,127.00	0.00	28,538.00	0.00	39,655.00	11,117.00	28		
5260	Fuel	15,238.89	94.79	3,110.09	0.00	21,871.00	18,760.91	86		
5455	Electric	654.79	0.00	909.74	0.00	2,350.00	1,440.26	61		
5460	Water	35,599.26	482.14	34,271.67	0.00	86,678.00	52,406.33	60		
5510	Vehicle Maintenance/Repair	32,619.77	0.00	43,671.07	0.00	87,156.00	43,484.93	50		
7994	Building Main Allocation	3,813.00	0.00	2,052.00	0.00	10,469.00	8,417.00	80		
7996	Info Systems Allocation	14,138.00	0.00	7,733.00	0.00	34,538.00	26,805.00	78		
		142,190.71	576.93	120,285.57	0.00	282,717.00	162,431.43			
<b>Allocations</b>		<b>142,190.71</b>	<b>576.93</b>	<b>120,285.57</b>	<b>0.00</b>	<b>282,717.00</b>	<b>162,431.43</b>	<b>57</b>	<b>50</b>	
<b>End Fund - Dept 307-686</b>		<b>142,190.71</b>	<b>576.93</b>	<b>120,285.57</b>	<b>0.00</b>	<b>282,717.00</b>	<b>162,431.43</b>	<b>57</b>	<b>49</b>	

**Fund - Dept 850-670** SEWER-WPCP

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2022	Actuals	Actuals				Budg / Time	
<b>8990 Allocations</b>									
5030	Insurance	137,000.00	0.00	83,632.00	0.00	141,702.00	58,070.00	41	
5260	Fuel	15,498.65	0.00	2,461.32	0.00	22,600.00	20,138.68	89	
5455	Electric	262,502.39	2,770.00	299,289.35	0.00	637,554.00	338,264.65	53	
5456	Natural Gas	31,594.28	9,941.33	26,037.19	0.00	98,130.00	72,092.81	73	
5460	Water	417.47	0.00	384.33	0.00	1,365.00	980.67	72	
5510	Vehicle Maintenance/Repair	46,223.16	0.00	41,475.71	0.00	103,234.00	61,758.29	60	
7994	Building Main Allocation	17,969.00	0.00	9,670.00	0.00	49,327.00	39,657.00	80	
7996	Info Systems Allocation	70,800.00	0.00	38,848.00	0.00	173,158.00	134,310.00	78	
		582,004.95	12,711.33	501,797.90	0.00	1,227,070.00	725,272.10		
<b>Allocations</b>		<b>582,004.95</b>	<b>12,711.33</b>	<b>501,797.90</b>	<b>0.00</b>	<b>1,227,070.00</b>	<b>725,272.10</b>	<b>59</b>	<b>50</b>
<b>End Fund - Dept 850-670</b>		<b>582,004.95</b>	<b>12,711.33</b>	<b>501,797.90</b>	<b>0.00</b>	<b>1,227,070.00</b>	<b>725,272.10</b>	<b>59</b>	<b>49</b>

**Fund - Dept 850-995** INDIRECT COST ALLOCATION

<b>8990 Allocations</b>									
7993	Indirect Cost Allocation	196,185.06	0.00	155,911.96	0.00	467,736.00	311,824.04	67	
		196,185.06	0.00	155,911.96	0.00	467,736.00	311,824.04		
<b>Allocations</b>		<b>196,185.06</b>	<b>0.00</b>	<b>155,911.96</b>	<b>0.00</b>	<b>467,736.00</b>	<b>311,824.04</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 850-995</b>		<b>196,185.06</b>	<b>0.00</b>	<b>155,911.96</b>	<b>0.00</b>	<b>467,736.00</b>	<b>311,824.04</b>	<b>67</b>	<b>49</b>

**Fund - Dept 853-660** PKG REVENUE-PKG FAC MTCE

<b>8990 Allocations</b>									
5030	Insurance	21,283.00	0.00	10,549.00	0.00	23,310.00	12,761.00	55	
5260	Fuel	1,311.86	0.00	144.76	0.00	1,802.00	1,657.24	92	
5455	Electric	13,171.18	1,939.28	21,781.69	0.00	27,507.00	5,725.31	21	
5460	Water	2,098.62	0.00	3,092.33	0.00	6,288.00	3,195.67	51	
5510	Vehicle Maintenance/Repair	1,018.81	0.00	5,314.02	0.00	3,669.00	-1,645.02	-45	Over
7994	Building Main Allocation	49,148.00	0.00	26,448.00	0.00	134,653.00	108,205.00	80	
7996	Info Systems Allocation	8,613.00	0.00	4,725.00	0.00	21,064.00	16,339.00	78	
		96,644.47	1,939.28	72,054.80	0.00	218,293.00	146,238.20		
<b>Allocations</b>		<b>96,644.47</b>	<b>1,939.28</b>	<b>72,054.80</b>	<b>0.00</b>	<b>218,293.00</b>	<b>146,238.20</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 853-660</b>		<b>96,644.47</b>	<b>1,939.28</b>	<b>72,054.80</b>	<b>0.00</b>	<b>218,293.00</b>	<b>146,238.20</b>	<b>67</b>	<b>49</b>

**Fund - Dept 853-995** INDIRECT COST ALLOCATION

<b>8990 Allocations</b>									
7993	Indirect Cost Allocation	31,254.48	0.00	26,209.32	0.00	78,628.00	52,418.68	67	
		31,254.48	0.00	26,209.32	0.00	78,628.00	52,418.68		
<b>Allocations</b>		<b>31,254.48</b>	<b>0.00</b>	<b>26,209.32</b>	<b>0.00</b>	<b>78,628.00</b>	<b>52,418.68</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 853-995</b>		<b>31,254.48</b>	<b>0.00</b>	<b>26,209.32</b>	<b>0.00</b>	<b>78,628.00</b>	<b>52,418.68</b>	<b>67</b>	<b>49</b>

**Fund - Dept 856-691** AIRPORT-AVIATN FAC MTCE

<b>8990 Allocations</b>									
5030	Insurance	16,863.00	0.00	11,343.00	0.00	16,174.00	4,831.00	30	
5260	Fuel	4,479.69	0.00	592.92	0.00	6,533.00	5,940.08	91	
5455	Electric	24,589.64	433.41	31,393.98	0.00	57,020.00	25,626.02	45	
5456	Natural Gas	191.21	7.84	97.24	0.00	3,214.00	3,116.76	97	

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time
5460	Water	13,859.53	0.00	13,623.53	0.00	34,280.00	20,656.47	60
5510	Vehicle Maintenance/Repair	16,332.02	0.00	10,632.98	0.00	41,021.00	30,388.02	74
7994	Building Main Allocation	7,145.00	0.00	3,845.00	0.00	19,599.00	15,754.00	80
7996	Info Systems Allocation	7,231.00	0.00	3,853.00	0.00	17,306.00	13,453.00	78
		90,691.09	441.25	75,381.65	0.00	195,147.00	119,765.35	
<b>Allocations</b>		<b>90,691.09</b>	<b>441.25</b>	<b>75,381.65</b>	<b>0.00</b>	<b>195,147.00</b>	<b>119,765.35</b>	<b>61 50</b>
<b>End Fund - Dept 856-691</b>		<b>90,691.09</b>	<b>441.25</b>	<b>75,381.65</b>	<b>0.00</b>	<b>195,147.00</b>	<b>119,765.35</b>	<b>61 49</b>

**Fund - Dept 856-995** INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	80,092.02	0.00	58,209.32	0.00	174,628.00	116,418.68	67
		80,092.02	0.00	58,209.32	0.00	174,628.00	116,418.68	
<b>Allocations</b>		<b>80,092.02</b>	<b>0.00</b>	<b>58,209.32</b>	<b>0.00</b>	<b>174,628.00</b>	<b>116,418.68</b>	<b>67 50</b>
<b>End Fund - Dept 856-995</b>		<b>80,092.02</b>	<b>0.00</b>	<b>58,209.32</b>	<b>0.00</b>	<b>174,628.00</b>	<b>116,418.68</b>	<b>67 49</b>

**Fund - Dept 929-630** CENTRAL GARAGE

8990 Allocations

5030	Insurance	43,152.00	0.00	23,551.00	0.00	43,522.00	19,971.00	46
5260	Fuel	4,265.74	0.00	343.96	0.00	6,964.00	6,620.04	95
5265	Fuel - City Wide	369,529.02	57,996.49	366,597.41	0.00	578,601.00	212,003.59	37
5455	Electric	33,650.74	0.00	16,844.14	0.00	76,974.00	60,129.86	78
5456	Natural Gas	1,207.95	0.00	1,917.14	0.00	24,005.00	22,087.86	92
		451,805.45	57,996.49	409,253.65	0.00	730,066.00	320,812.35	
<b>Allocations</b>		<b>451,805.45</b>	<b>57,996.49</b>	<b>409,253.65</b>	<b>0.00</b>	<b>730,066.00</b>	<b>320,812.35</b>	<b>44 50</b>
<b>End Fund - Dept 929-630</b>		<b>451,805.45</b>	<b>57,996.49</b>	<b>409,253.65</b>	<b>0.00</b>	<b>730,066.00</b>	<b>320,812.35</b>	<b>44 49</b>

**Fund - Dept 930-640** MUNI BLDGS MTCE-BLG/FC MTCE

8990 Allocations

5030	Insurance	32,371.00	0.00	22,855.00	0.00	36,546.00	13,691.00	37
5260	Fuel	7,620.16	0.00	937.59	0.00	11,103.00	10,165.41	92
5455	Electric	113,968.32	109.39	126,137.20	0.00	229,838.00	103,700.80	45
5456	Natural Gas	13,345.75	82.20	8,235.53	0.00	54,175.00	45,939.47	85
5460	Water	17,834.01	199.39	18,211.12	0.00	43,849.00	25,637.88	58
5510	Vehicle Maintenance/Repair	10,202.00	0.00	11,361.99	0.00	17,474.00	6,112.01	35
		195,341.24	390.98	187,738.43	0.00	392,985.00	205,246.57	
<b>Allocations</b>		<b>195,341.24</b>	<b>390.98</b>	<b>187,738.43</b>	<b>0.00</b>	<b>392,985.00</b>	<b>205,246.57</b>	<b>52 50</b>
<b>End Fund - Dept 930-640</b>		<b>195,341.24</b>	<b>390.98</b>	<b>187,738.43</b>	<b>0.00</b>	<b>392,985.00</b>	<b>205,246.57</b>	<b>52 49</b>

**Fund - Dept 941-614** MAINTENANCE DISTRICT ADMIN

8990 Allocations

5030	Insurance	2,558.00	0.00	1,626.00	0.00	5,087.00	3,461.00	68
7996	Info Systems Allocation	2,482.00	0.00	1,361.00	0.00	6,070.00	4,709.00	78
		5,040.00	0.00	2,987.00	0.00	11,157.00	8,170.00	
<b>Allocations</b>		<b>5,040.00</b>	<b>0.00</b>	<b>2,987.00</b>	<b>0.00</b>	<b>11,157.00</b>	<b>8,170.00</b>	<b>73 50</b>
<b>End Fund - Dept 941-614</b>		<b>5,040.00</b>	<b>0.00</b>	<b>2,987.00</b>	<b>0.00</b>	<b>11,157.00</b>	<b>8,170.00</b>	<b>73 49</b>



**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2022	Actuals	Actuals				Budg / Time

**Fund - Dept 941-995** INDIRECT COST ALLOCATION

**8990 Allocations**

7993	Indirect Cost Allocation	58,545.00	0.00	39,643.68	0.00	118,931.00	79,287.32	67
		58,545.00	0.00	39,643.68	0.00	118,931.00	79,287.32	
<b>Allocations</b>		<b>58,545.00</b>	<b>0.00</b>	<b>39,643.68</b>	<b>0.00</b>	<b>118,931.00</b>	<b>79,287.32</b>	<b>67 50</b>
<b>End Fund - Dept 941-995</b>		<b>58,545.00</b>	<b>0.00</b>	<b>39,643.68</b>	<b>0.00</b>	<b>118,931.00</b>	<b>79,287.32</b>	<b>67 49</b>

<b>Grand Totals : DPW - Operations</b>		<b>3,130,949.77</b>	<b>98,540.19</b>	<b>2,650,404.60</b>	<b>0.00</b>	<b>6,440,878.00</b>	<b>3,790,473.40</b>	<b>59 49</b>
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**End Of Report Prepared for DPW Operations**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense Category Summary**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budg	Time
<b>8990 Allocations</b>								
5030 Insurance	1,180,521.00	0.00	793,003.00	0.00	1,123,406.00	330,403.00	29	
5260 Fuel	184,841.20	0.00	28,003.47	0.00	269,782.00	241,778.53	90	
5455 Electric	80,276.73	0.00	93,553.42	0.00	165,561.00	72,007.58	43	
5456 Natural Gas	5,469.43	0.00	1,557.51	0.00	13,359.00	11,801.49	88	
5460 Water	3,677.70	0.00	3,046.68	0.00	9,405.00	6,358.32	68	
5510 Vehicle Maintenance/Repair	204,339.38	0.00	132,481.65	0.00	560,993.00	428,511.35	76	
7993 Indirect Cost Allocation	23,073.48	0.00	16,127.68	0.00	48,383.00	32,255.32	67	
7994 Building Main Allocation	275,493.00	0.00	148,254.00	0.00	756,427.00	608,173.00	80	
7996 Info Systems Allocation	725,014.00	0.00	430,131.00	0.00	1,886,927.00	1,456,796.00	77	
	<u>2,682,705.92</u>	<u>0.00</u>	<u>1,646,158.41</u>	<u>0.00</u>	<u>4,834,243.00</u>	<u>3,188,084.59</u>		
<b>Allocations</b>	<b>2,682,705.92</b>	<b>0.00</b>	<b>1,646,158.41</b>	<b>0.00</b>	<b>4,834,243.00</b>	<b>3,188,084.59</b>	<b>66</b>	<b>50</b>

**End Of Report Prepared for Police**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Police Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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**Fund - Dept 001-300** POLICE

8990 Allocations

5030	Insurance	1,138,319.00	0.00	750,499.00	0.00	974,331.00	223,832.00	23
5260	Fuel	184,841.20	0.00	28,003.47	0.00	269,782.00	241,778.53	90
5455	Electric	68,056.27	0.00	81,512.25	0.00	138,340.00	56,827.75	41
5456	Natural Gas	3,839.50	0.00	812.82	0.00	6,047.00	5,234.18	87
5460	Water	2,070.32	0.00	1,346.04	0.00	5,590.00	4,243.96	76
5510	Vehicle Maintenance/Repair	204,339.38	0.00	132,481.65	0.00	560,993.00	428,511.35	76
7994	Building Main Allocation	275,493.00	0.00	148,254.00	0.00	756,427.00	608,173.00	80
7996	Info Systems Allocation	710,563.00	0.00	422,201.00	0.00	1,851,582.00	1,429,381.00	77
		<u>2,587,521.67</u>	<u>0.00</u>	<u>1,565,110.23</u>	<u>0.00</u>	<u>4,563,092.00</u>	<u>2,997,981.77</u>	
<b>Allocations</b>		<b>2,587,521.67</b>	<b>0.00</b>	<b>1,565,110.23</b>	<b>0.00</b>	<b>4,563,092.00</b>	<b>2,997,981.77</b>	<b>66 50</b>
<b>End Fund - Dept 001-300</b>		<b>2,587,521.67</b>	<b>0.00</b>	<b>1,565,110.23</b>	<b>0.00</b>	<b>4,563,092.00</b>	<b>2,997,981.77</b>	<b>66 49</b>

**Fund - Dept 001-348** GENERAL-PD/ANIMAL SERVICES

8990 Allocations

5030	Insurance	27,215.00	0.00	16,924.00	0.00	28,929.00	12,005.00	41
5455	Electric	12,220.46	0.00	12,041.17	0.00	27,221.00	15,179.83	56
5456	Natural Gas	1,629.93	0.00	744.69	0.00	7,312.00	6,567.31	90
5460	Water	1,607.38	0.00	1,700.64	0.00	3,815.00	2,114.36	55
7996	Info Systems Allocation	14,451.00	0.00	7,930.00	0.00	35,345.00	27,415.00	78
		<u>57,123.77</u>	<u>0.00</u>	<u>39,340.50</u>	<u>0.00</u>	<u>102,622.00</u>	<u>63,281.50</u>	
<b>Allocations</b>		<b>57,123.77</b>	<b>0.00</b>	<b>39,340.50</b>	<b>0.00</b>	<b>102,622.00</b>	<b>63,281.50</b>	<b>62 50</b>
<b>End Fund - Dept 001-348</b>		<b>57,123.77</b>	<b>0.00</b>	<b>39,340.50</b>	<b>0.00</b>	<b>102,622.00</b>	<b>63,281.50</b>	<b>62 49</b>

**Fund - Dept 002-300** PARKS - POLICE

8990 Allocations

5030	Insurance	14,526.00	0.00	8,474.00	0.00	16,481.00	8,007.00	49
		<u>14,526.00</u>	<u>0.00</u>	<u>8,474.00</u>	<u>0.00</u>	<u>16,481.00</u>	<u>8,007.00</u>	
<b>Allocations</b>		<b>14,526.00</b>	<b>0.00</b>	<b>8,474.00</b>	<b>0.00</b>	<b>16,481.00</b>	<b>8,007.00</b>	<b>49 50</b>
<b>End Fund - Dept 002-300</b>		<b>14,526.00</b>	<b>0.00</b>	<b>8,474.00</b>	<b>0.00</b>	<b>16,481.00</b>	<b>8,007.00</b>	<b>49 49</b>

**Fund - Dept 005-300** MEASURE H

8990 Allocations

5030	Insurance	0.00	0.00	16,820.00	0.00	96,051.00	79,231.00	82
		<u>0.00</u>	<u>0.00</u>	<u>16,820.00</u>	<u>0.00</u>	<u>96,051.00</u>	<u>79,231.00</u>	
<b>Allocations</b>		<b>0.00</b>	<b>0.00</b>	<b>16,820.00</b>	<b>0.00</b>	<b>96,051.00</b>	<b>79,231.00</b>	<b>82 50</b>
<b>End Fund - Dept 005-300</b>		<b>0.00</b>	<b>0.00</b>	<b>16,820.00</b>	<b>0.00</b>	<b>96,051.00</b>	<b>79,231.00</b>	<b>82 49</b>

**Fund - Dept 050-300** DONATIONS-POLICE

8990 Allocations

<b>End Fund - Dept 050-300</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0 49</b>
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**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Police Category	Description	Prior Year's Actuals Thru 12/2022	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
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**Fund - Dept 098-995** INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	274.02	0.00	127.00	0.00	381.00	254.00	67	
		274.02	0.00	127.00	0.00	381.00	254.00		
<b>Allocations</b>		<b>274.02</b>	<b>0.00</b>	<b>127.00</b>	<b>0.00</b>	<b>381.00</b>	<b>254.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 098-995</b>		<b>274.02</b>	<b>0.00</b>	<b>127.00</b>	<b>0.00</b>	<b>381.00</b>	<b>254.00</b>	<b>67</b>	<b>49</b>

**Fund - Dept 099-995** INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	2,898.48	0.00	3,088.32	0.00	9,265.00	6,176.68	67	
		2,898.48	0.00	3,088.32	0.00	9,265.00	6,176.68		
<b>Allocations</b>		<b>2,898.48</b>	<b>0.00</b>	<b>3,088.32</b>	<b>0.00</b>	<b>9,265.00</b>	<b>6,176.68</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 099-995</b>		<b>2,898.48</b>	<b>0.00</b>	<b>3,088.32</b>	<b>0.00</b>	<b>9,265.00</b>	<b>6,176.68</b>	<b>67</b>	<b>49</b>

**Fund - Dept 100-995** INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	19,849.50	0.00	12,838.68	0.00	38,516.00	25,677.32	67	
		19,849.50	0.00	12,838.68	0.00	38,516.00	25,677.32		
<b>Allocations</b>		<b>19,849.50</b>	<b>0.00</b>	<b>12,838.68</b>	<b>0.00</b>	<b>38,516.00</b>	<b>25,677.32</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 100-995</b>		<b>19,849.50</b>	<b>0.00</b>	<b>12,838.68</b>	<b>0.00</b>	<b>38,516.00</b>	<b>25,677.32</b>	<b>67</b>	<b>49</b>

**Fund - Dept 217-995** INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	51.48	0.00	73.68	0.00	221.00	147.32	67	
		51.48	0.00	73.68	0.00	221.00	147.32		
<b>Allocations</b>		<b>51.48</b>	<b>0.00</b>	<b>73.68</b>	<b>0.00</b>	<b>221.00</b>	<b>147.32</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 217-995</b>		<b>51.48</b>	<b>0.00</b>	<b>73.68</b>	<b>0.00</b>	<b>221.00</b>	<b>147.32</b>	<b>67</b>	<b>49</b>

**Fund - Dept 853-300** PD Parking Service Specialists

8990 Allocations

5030	Insurance	461.00	0.00	286.00	0.00	7,614.00	7,328.00	96	
		461.00	0.00	286.00	0.00	7,614.00	7,328.00		
<b>Allocations</b>		<b>461.00</b>	<b>0.00</b>	<b>286.00</b>	<b>0.00</b>	<b>7,614.00</b>	<b>7,328.00</b>	<b>96</b>	<b>50</b>
<b>End Fund - Dept 853-300</b>		<b>461.00</b>	<b>0.00</b>	<b>286.00</b>	<b>0.00</b>	<b>7,614.00</b>	<b>7,328.00</b>	<b>96</b>	<b>49</b>

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2024

Data Through 12/31/2023

Budget Version 10: Working

Police Category	Description	Prior Year's Actuals Thru 12/2022	Current		Encum- brances	Budget	Balance	Percent Remaining	
			Month Actuals	Year To Date Actuals				Budg	Time
<b>Grand Totals : Police</b>		2,682,705.92	0.00	1,646,158.41	0.00	4,834,243.00	3,188,084.59	66	49

**End Of Report Prepared for Police**

**Data Through 12/31/2023**

**\*\* End of Report \*\***

**City of Chico**  
**2023-24 Annual Budget**  
**Fund Revenues**  
**GENERAL FUND**

Fund 001 GENERAL	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40201 Current Secured 1%	4,808,011	5,172,222	5,474,380	5,798,300	0	0.0	0.0	
40204 Current Unsecured 1%	848,477	787,537	908,617	867,025	912,877	105.3	100.5	
40205 Current Unitary	267,337	291,924	491,734	303,718	0	0.0	0.0	
40206 Current Supplemental	201,664	268,495	436,221	100,000	37,180	37.2	8.5	
40215 Residual Tax Increment	4,211,298	4,524,660	5,030,828	4,700,000	705	0.0	0.0	
40221 RDA Tax Increment - Unsecured	0	0	0	0	0	0.0	0.0	
40225 RDA Pass Thru - Secured	415,023	395,167	413,361	411,000	2,666	0.6	0.6	
40226 RDA Pass Thru - Unsecured	716	13	208	0	138	0.0	66.3	
40228 CAMRPA Statutory Pass-Thru	326,067	378,176	441,160	395,000	0	0.0	0.0	
40230 Prior Secured 1%	0	40,652	0	0	0	0.0	0.0	
40231 Prior Unsecured 1%	17,296	20,262	57,538	10,000	12,902	129.0	22.4	
40234 Prior Unsecured Supp 1%	2,192	1,829	1,493	1,000	2,063	206.3	138.2	
40260 In Lieu Dept of Fish and Game	7,759	8,057	7,946	0	0	0.0	0.0	
40265 In Lieu Butte Housing Auth	6,830	7,156	7,391	0	0	0.0	0.0	
40270 Payment In Lieu of Taxes	4,868	2,476	3,264	3,000	1,631	54.4	50.0	
40290 Property Tax In Lieu of VLF	8,873,568	9,223,006	9,803,555	9,800,000	0	0.0	0.0	
40295 Property Tax Admin Fee	(114,563)	(117,006)	(129,350)	(121,713)	0	0.0	0.0	
<b>Total Property Taxes</b>	<b>19,876,543</b>	<b>21,004,626</b>	<b>22,948,346</b>	<b>22,267,330</b>	<b>970,162</b>	<b>4.4</b>	<b>4.2</b>	<b>50</b>
40101 Sales Tax	27,957,130	31,231,738	29,624,415	29,000,000	9,923,150	34.2	33.5	
40102 Sales Tax Audit	(20,671)	(18,557)	(11,145)	(50,000)	(4,036)	8.1	36.2	
40103 Public Safety Augmentation	240,072	270,758	266,831	250,000	64,410	25.8	24.1	
40104 Sales Tax Compensation Fund	0	0	0	0	0	0.0	0.0	
<b>Total Sales and Use Taxes</b>	<b>28,176,531</b>	<b>31,483,939</b>	<b>29,880,101</b>	<b>29,200,000</b>	<b>9,983,524</b>	<b>34.2</b>	<b>33.4</b>	<b>50</b>
40460 UUT Refunds	(2,499)	(4,652)	(5,234)	(3,000)	(119)	4.0	2.3	
40461 UUT Cell Phone Refunds	0	0	0	0	0	0.0	0.0	
40490 Utility User Tax - Gas	1,316,095	1,698,256	2,402,088	1,600,000	372,511	23.3	15.5	
40491 Utility User Tax - Electric	5,317,295	5,561,611	6,440,647	5,600,000	3,396,425	60.7	52.7	
40492 Utility User Tax - Telecom	318,791	283,998	285,149	200,000	81,967	41.0	28.7	
40493 Utility User Tax - Water	1,169,340	1,261,735	1,149,038	1,265,000	634,968	50.2	55.3	
<b>Total Utility Users Tax</b>	<b>8,119,022</b>	<b>8,800,948</b>	<b>10,271,688</b>	<b>8,662,000</b>	<b>4,485,752</b>	<b>51.8</b>	<b>43.7</b>	<b>50</b>
40301 Business License Tax	279,869	282,419	291,776	275,000	160,809	58.5	55.1	
40302 DPBIA Bus License Tax - Zone A	17,781	13,973	12,807	14,000	7,854	56.1	61.3	
40303 DPBIA Bus License Tax - Zone B	8,027	5,375	6,463	5,400	4,212	78.0	65.2	
40403 Frnch Fees-Cable	989,060	996,247	969,734	940,000	40	0.0	0.0	
40404 Franchise Fees-Gas/Electric	806,960	872,940	1,024,244	875,000	0	0.0	0.0	
40405 Franchise Fees-Waste Hauler	2,079,520	2,168,385	2,268,229	2,170,000	598,856	27.6	26.4	
40406 Franchise Fee Refund Reserve	0	0	0	0	0	0.0	0.0	
40407 Real Property Transfer Tax	531,967	550,793	360,491	400,000	139,633	34.9	38.7	
40410 Transient Occupancy Tax	2,875,643	3,913,104	3,337,301	3,400,000	1,618,971	47.6	48.5	
40411 Transient Occupancy Tax Audit	0	0	0	0	0	0.0	0.0	
40414 TOT Short Term Rental	187,870	477,442	511,193	400,000	175,897	44.0	34.4	
<b>Total Other Taxes</b>	<b>7,776,697</b>	<b>9,280,678</b>	<b>8,782,238</b>	<b>8,479,400</b>	<b>2,706,272</b>	<b>31.9</b>	<b>30.8</b>	<b>50</b>
40314 Business License Tax HdL	525	163	0	0	0	0.0	0.0	
40501 Animal License	28,019	28,277	27,746	32,000	12,571	39.3	45.3	
40504 Bicycle License	440	908	399	0	138	0.0	34.6	
40506 Bingo License	50	100	100	0	25	0.0	25.0	
40509 Cardroom License	5,082	0	0	0	0	0.0	0.0	
40510 Cardroom Employee Work Permit	1,554	4,908	2,771	1,200	266	22.2	9.6	
40513 Vending Permit	907	486	770	2,000	1,270	63.5	164.9	
40514 Solicitor Permit	77	0	94	200	0	0.0	0.0	
40519 Uniform Fire Code Permit	33,640	22,264	19,830	35,000	20,488	58.5	103.3	
40523 Alarm Permit	0	0	0	0	0	0.0	0.0	
40525 Overload/Wide Load Permit	12,278	12,256	9,626	8,000	3,897	48.7	40.5	
40528 Vehicle for Hire Permit	544	1,108	468	1,000	204	20.4	43.6	
40534 Hydrant Permit	2,467	1,990	0	1,900	0	0.0	0.0	
40540 Parade Permits	2,344	946	550	1,000	594	59.4	108.0	
40541 Street Banner Permit Fees	148	0	115	0	0	0.0	0.0	
40599 Other Licenses & Permits	3,100	5,661	1,370	5,000	1,064	21.3	77.7	
<b>Total Licenses and Permits</b>	<b>91,175</b>	<b>79,067</b>	<b>63,839</b>	<b>87,300</b>	<b>40,517</b>	<b>46.4</b>	<b>63.5</b>	<b>50</b>
41220 Motor Vehicle In Lieu	80,917	128,799	105,466	120,000	0	0.0	0.0	
41228 Homeowners - 1%	149,564	140,798	136,321	140,000	0	0.0	0.0	
41235 Peace Officers Standards & Trg	30,358	0	136,825	20,000	34,204	171.0	25.0	
41245 Highway Maintenance St Payment	18,000	13,500	18,000	18,000	7,500	41.7	41.7	
41250 Mandated Cost Reimbursement	69,673	40	50,478	40,000	78,230	195.6	155.0	
41254 Beverage Container Recycling	0	0	0	0	0	0.0	0.0	

**City of Chico**  
**2023-24 Annual Budget**  
**Fund Revenues**  
**GENERAL FUND**

Fund 001 GENERAL	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
41256 Pers-Emergency Response	801,982	828,636	303,544	30,000	125,740	419.1	41.4	
41257 Supp-Emergency Response	62,840	124,413	35,428	30,000	254	0.8	0.7	
41258 Mgmt-Emergency Response	0	33,289	0	30,000	0	0.0	0.0	
41299 Other State Revenue	1,378,162	3,201	5,053	0	0	0.0	0.0	
41499 Other Payments from Gov't Agy	1,082	323,927	298	1,000	142,546	14,254	47.83	
44522 Bullet Proof Vest Grant Prog	0	0	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>2,592,578</b>	<b>1,596,603</b>	<b>791,413</b>	<b>429,000</b>	<b>388,474</b>	<b>90.6</b>	<b>49.1</b>	<b>50</b>
42101 DUI Response Fee	0	0	0	0	0	0.0	0.0	
42102 Public Safety 2nd Response Fee	0	0	0	0	0	0.0	0.0	
42104 Weed & Lot Cleaning Fee	4,319	3,699	7,757	2,000	608	30.4	7.8	
42105 State Mandated Fire Inspection	76,791	49,458	71,776	50,000	12,426	24.9	17.3	
42106 Code Enforcement Reinspect Fee	0	0	0	0	0	0.0	0.0	
42107 Animal Control Impound Fees	13,444	12,865	10,564	15,000	4,741	31.6	44.9	
42108 Feed and Care	5,662	5,089	6,038	5,000	14,958	299.2	247.7	
42109 Dog Spay/Neuter Fines	4,620	3,684	2,980	3,500	1,335	38.1	44.8	
42110 Impound Fees	11,922	7,653	6,766	7,500	5,416	72.2	80.0	
42111 Repossession of Vehicle Fee	1,005	765	1,741	800	1,061	132.6	60.9	
42112 Parking Citation Sign-Off Fee	44	1,080	673	0	338	0.0	50.2	
42113 VIN Verification Fee	0	0	0	0	0	0.0	0.0	
42115 Abandoned Vehicle Abatement	0	0	82,277	60,000	18,171	30.3	22.1	
42120 Surrenders	0	0	0	0	0	0.0	0.0	
42121 Animal Disposal Fees	1,575	2,536	1,355	2,500	1,288	51.5	95.1	
42122 Cremation Services	5,422	6,485	4,521	4,000	3,358	84.0	74.3	
42123 Animal Adoptions	10,095	13,776	20,983	15,000	12,338	82.3	58.8	
42124 Micro-chipping	298	0	0	0	0	0.0	0.0	
42207 Parking Meters-Lots	(775)	0	0	0	0	0.0	0.0	
42220 Parking Meter In Lieu	(32)	0	0	0	0	0.0	0.0	
42304 Sewer Trunk Dev. Fees	15	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	0	0	(105)	0	(105)	0.0	100.0	
42406 Planning - RT	0	0	0	0	0	0.0	0.0	
42416 Annexation Fees	5,735	0	0	0	0	0.0	0.0	
42417 Abandonment Fee	0	2,634	5,478	0	0	0.0	0.0	
42485 Accounts Rec. Write Off	0	0	0	0	0	0.0	0.0	
42501 Park Use Fees	0	0	0	0	0	0.0	0.0	
42600 Other Charges	550	0	0	0	0	0.0	0.0	
42601 Parking Fine Admin Fee	1,309	(862)	(1,311)	0	(516)	0.0	39.4	
42603 Fingerprinting Fee	1,336	6,059	13,954	10,000	5,218	52.2	37.4	
42604 Sale of Docs/Publications	12,752	13,604	15,935	13,000	5,596	43.0	35.1	
42605 Appeals Fee	640	38,952	1,470	501	257	51.3	17.5	
42670 Franchise Review Fee Event	1,174	616	1,004	600	696	116.0	69.3	
42690 Health Insurance Admin Fees	0	0	0	0	0	0.0	0.0	
42699 Other Service Charges	0	72	334	0	0	0.0	0.0	
43019 Administrative Fees(PBID/TBID)	20,910	24,953	18,068	15,000	6,319	42.1	35.0	
<b>Total Charges for Services</b>	<b>178,811</b>	<b>193,118</b>	<b>272,258</b>	<b>204,401</b>	<b>93,503</b>	<b>45.7</b>	<b>34.3</b>	<b>50</b>
40524 False Alarm Fines	59,268	21,760	102,480	45,000	4,558	10.1	4.4	
43004 Criminal Fines-Court	119,198	108,070	47,751	100,000	0	0.0	0.0	
43011 Restitution-Court	0	0	0	0	0	0.0	0.0	
43013 Other Court Fines	0	0	0	0	0	0.0	0.0	
43016 Parking Fines	290,001	620,875	480,289	450,000	114,718	25.5	23.9	
43018 Administrative Citations	0	2,560	2,452	1,500	3,750	250.0	152.9	
43055 Asset Forfeitures	0	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>468,467</b>	<b>753,265</b>	<b>632,972</b>	<b>596,500</b>	<b>123,026</b>	<b>20.6</b>	<b>19.4</b>	<b>50</b>
44101 Interest on Investments	189,749	(1,230,621)	105,964	0	394	0.0	0.4	
44129 Other Interest Earnings	76	11	0	0	0	0.0	0.0	
44130 Rental & Lease Income	202,087	122,787	146,483	120,000	86,763	72.3	59.2	
44140 Concession Income	0	0	0	0	0	0.0	0.0	
44202 Late Fee-Business License	12,503	8,920	6,665	5,000	1,534	30.7	23.0	
44203 Late Fee-DPBLA	1,054	595	413	0	52	0.0	12.6	
44204 Late Fee-Dog License	1,727	1,161	1,262	0	(82)	0.0	-6.5	
44207 Late Fee-TOT	26,990	45,813	32,014	0	10,564	0.0	33.0	
44220 Bad Check Fee	324	92	436	0	35	0.0	8.0	
<b>Total Use of Money &amp; Property</b>	<b>434,510</b>	<b>(1,051,242)</b>	<b>293,237</b>	<b>125,000</b>	<b>99,260</b>	<b>79.4</b>	<b>33.8</b>	<b>50</b>
44501 Cash Over/Short	46	45	5	0	10	0.0	200.0	
44505 Miscellaneous Revenues	53,714	19,209	36,412	10,000	5,959	59.6	16.4	
44506 Credit Card Fees	7	0	4,166	0	2,199	0.0	52.8	
44512 Reimbursement-Subpeona/Jury Dty	2,296	759	488	0	521	0.0	106.8	
44513 Reimb-Postage/Copies	0	0	0	0	0	0.0	0.0	

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
GENERAL FUND

Fund 001 GENERAL	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
44516 Police Officer-Reimbursement	0	0	0	0	0	0.0	0.0	
44517 Firefighter-Reimbursement	0	0	0	0	0	0.0	0.0	
44518 NCEDC Reimbursement	(19,312)	(820)	0	0	0	0.0	0.0	
44519 Reimbursement-Other	211,314	142,583	1,892	50,000	0	0.0	0.0	
44520 Extradition Revenue	0	0	0	0	0	0.0	0.0	
44521 Crossing Guard Reimbursement	5,495	4,857	7,046	3,000	3,308	110.3	46.9	
44580 Settlement Proceeds	24,477	28,796	13,220	13,000	5,000	38.5	37.8	
45011 Levy Fee	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	0	0	0	0	0	0.0	0.0	
46007 Sale of Real/Personal Property	11,655	15,875	19,594	0	27,904	0.0	142.4	
46010 Reimb of Damage to City Prop	778	15,215	16,361	5,000	290	5.8	1.8	
<b>Total Other Revenues</b>	<b>290,470</b>	<b>226,519</b>	<b>99,184</b>	<b>81,000</b>	<b>45,191</b>	<b>55.8</b>	<b>45.6</b>	<b>50</b>
46014 Capital Lease Proceeds	0	0	0	0	0	0.0	0.0	
49991 Prior Year Revenue Correction	0	(13)	(34)	0	(36)	0.0	105.9	
<b>Total Other Financing Sources</b>	<b>0</b>	<b>(13)</b>	<b>(34)</b>	<b>0</b>	<b>(36)</b>	<b>0.0</b>	<b>105.9</b>	<b>50</b>
<b>Total Revenues</b>	<b>68,004,804</b>	<b>72,367,508</b>	<b>74,035,242</b>	<b>70,131,931</b>	<b>18,935,645</b>	<b>27.0</b>	<b>25.6</b>	<b>50</b>
Variance from Prior Year		6.4%	2.3%	-5.3%				



City of Chico  
2023-24 Annual Budget  
Fund Revenues  
PARK FUND

Attachment E - Revenue Report

Fund 002 PARK	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42441 Tree Replacement In-Lieu Fee	0	0	0	0	0	0.0	0.0	
42501 Park Use Fees	4,144	16,381	22,759	15,000	10,308	68.7	45.3	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
42605 Appeals Fee	0	0	0	0	0	0.0	0.0	
42691 CalPERS UAL Svc Chg - Misc.	0	0	0	0	0	0.0	0.0	
42699 Other Service Charges	(224)	637	859	700	1,335	190.7	155.4	
<b>Total Charges for Services</b>	<b>3,920</b>	<b>17,018</b>	<b>23,618</b>	<b>15,700</b>	<b>11,643</b>	<b>74.2</b>	<b>49.3</b>	<b>50</b>
43018 Administrative Citations	325	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	(1,971)	6,915	(155)	0	0	0.0	0.0	
44130 Rental & Lease Income	0	0	0	0	0	0.0	0.0	
44131 Lease-Bidwell Park Golf Course	44,421	52,789	51,744	45,000	15,000	33.3	29.0	
44140 Concession Income	0	0	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>42,450</b>	<b>59,704</b>	<b>51,589</b>	<b>45,000</b>	<b>15,000</b>	<b>33.3</b>	<b>29.1</b>	<b>50</b>
44501 Cash Over/Short	0	0	0	0	0	0.0	0.0	
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44506 Credit Card Fees	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>46,695</b>	<b>76,722</b>	<b>75,207</b>	<b>60,700</b>	<b>26,643</b>	<b>43.9</b>	<b>35.4</b>	<b>50</b>
Variance from Prior Year		64.3%	-2.0%	-19.3%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 EMERGENCY RESERVE FUND

Fund 003 EMERGENCY RESERVE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 GENERAL FUND DEFICIT FUND

Fund 004 GENERAL FUND DEFICIT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
MEASURE H FUND

Fund 005 MEASURE H	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40106 Sales Tax Local 1%	0	0	5,924,794	24,000,000	8,221,367	34.3	138.8	
<b>Total Sales and Use Taxes</b>	<b>0</b>	<b>0</b>	<b>5,924,794</b>	<b>24,000,000</b>	<b>8,221,367</b>	<b>34.3</b>	<b>138.</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>5,924,794</b>	<b>24,000,000</b>	<b>8,221,367</b>	<b>34.3</b>	<b>138.</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	305.1%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**COMPENSATED ABSENCE RESERVE FUND**

Fund 006 COMPENSATED ABSENCE	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	13,524	(53,415)	3,382	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>13,524</b>	<b>(53,415)</b>	<b>3,382</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>13,524</b>	<b>(53,415)</b>	<b>3,382</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-495.0%	-106.3%	-100.0%				

**City of Chico**  
**2023-24 Annual Budget**  
**Fund Revenues**  
**Gen Fund-Non-Cash Transactions FUND**

Fund 007 Gen Fund-Non-Cash Transactions	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
<b>Total Revenues</b>	0	0	0	0	0	0.0	0.0	50
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 AMERICAN RESCUE PLAN FUND

Fund 008 AMERICAN RESCUE PLAN	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41199 Other Federal Payments	14,514	6,148,332	5,655,569	10,288,135	322,679	3.1	5.7	
<b>Total Intergovernmental</b>	<b>14,514</b>	<b>6,148,332</b>	<b>5,655,569</b>	<b>10,288,135</b>	<b>322,679</b>	<b>3.1</b>	<b>5.7</b>	<b>50</b>
44101 Interest on Investments	11,746	0	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>11,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>26,260</b>	<b>6,148,332</b>	<b>5,655,569</b>	<b>10,288,135</b>	<b>322,679</b>	<b>3.1</b>	<b>5.7</b>	<b>50</b>
Variance from Prior Year		23,313.3%	-8.0%	81.9%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
DEBT SERVICE FUND

Fund 009 DEBT SERVICE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	0	394	0	0	(394)	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>394</b>	<b>0</b>	<b>0</b>	<b>(394)</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
46014 Capital Lease Proceeds	0	4,446,970	(159)	0	0	0.0	0.0	
<b>Total Other Financing Sources</b>	<b>0</b>	<b>4,446,970</b>	<b>(159)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>4,447,364</b>	<b>(159)</b>	<b>0</b>	<b>(394)</b>	<b>0.0</b>	<b>247.</b>	<b>50</b>
Variance from Prior Year		Undefined	-100.0%	-100.0%				



City of Chico  
2023-24 Annual Budget  
Fund Revenues  
CITY TREASURY FUND

Fund 010 CITY TREASURY	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40506 Bingo License	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	976,013	1,176,447	2,415,883	1,175,000	918,066	78.1	38.0	
44110 Change in FMV of Investments	313,117	(6,646,647)	(1,774,423)	0	1,116,208	0.0	-62.9	
<b>Total Use of Money &amp; Property</b>	<b>1,289,130</b>	<b>(5,470,200)</b>	<b>641,460</b>	<b>1,175,000</b>	<b>2,034,274</b>	<b>173.1</b>	<b>317.</b>	<b>50</b>
44506 Credit Card Fees	38,710	67,030	59,813	65,000	31,277	48.1	52.3	
<b>Total Other Revenues</b>	<b>38,710</b>	<b>67,030</b>	<b>59,813</b>	<b>65,000</b>	<b>31,277</b>	<b>48.1</b>	<b>52.3</b>	<b>50</b>
46019 Premiums on Bonds Sold	(98,096)	(255,940)	(256,385)	0	0	0.0	0.0	
<b>Total Other Financing Sources</b>	<b>(98,096)</b>	<b>(255,940)</b>	<b>(256,385)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>1,229,744</b>	<b>(5,659,110)</b>	<b>444,888</b>	<b>1,240,000</b>	<b>2,065,551</b>	<b>166.6</b>	<b>464.</b>	<b>50</b>
Variance from Prior Year		-560.2%	-107.9%	178.7%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
DONATIONS FUND

Fund 050 DONATIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42441 Tree Replacement In-Lieu Fee	59,690	45,741	8,494	0	31,389	0.0	369.5	
<b>Total Charges for Services</b>	<b>59,690</b>	<b>45,741</b>	<b>8,494</b>	<b>0</b>	<b>31,389</b>	<b>0.0</b>	<b>369.5</b>	<b>50</b>
44101 Interest on Investments	5,726	(20,200)	636	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>5,726</b>	<b>(20,200)</b>	<b>636</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44506 Credit Card Fees	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	155,656	37,873	16,885	25,000	67,275	269.1	398.4	
46008 Donations - Police	79,011	77,826	92,401	60,000	58,073	96.8	62.8	
46009 Police Canine Bequest	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>234,667</b>	<b>115,699</b>	<b>109,286</b>	<b>85,000</b>	<b>125,348</b>	<b>147.5</b>	<b>114.5</b>	<b>50</b>
<b>Total Revenues</b>	<b>300,083</b>	<b>141,240</b>	<b>118,416</b>	<b>85,000</b>	<b>156,737</b>	<b>184.4</b>	<b>132.5</b>	<b>50</b>
Variance from Prior Year		-52.9%	-16.2%	-28.2%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**ARTS AND CULTURE FUND**

Fund 051 ARTS AND CULTURE	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	65	(260)	(51)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>65</b>	<b>(260)</b>	<b>(51)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>65</b>	<b>(260)</b>	<b>(51)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-500.0%	-80.4%	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**SPECIALIZED COMMUNITY SERVICE FUND**

Fund 052 SPECIALIZED COMMUNITY	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	473	(73,059)	1,083	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>473</b>	<b>(73,059)</b>	<b>1,083</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44519 Reimbursement-Other	0	8,184	5,044	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>8,184</b>	<b>5,044</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>473</b>	<b>(64,875)</b>	<b>6,127</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-13,815.6%	-109.4%	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 SAFER GRANT FUND

Fund 097 SAFER GRANT	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
SAFER GRANT	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41259 FEMA	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

**JUSTICE ASSISTANCE GRANT (JAG) FUND**

Fund 098 JUSTICE ASSISTANCE GRANT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41499 Other Payments from Gov't Agy	79,249	74,728	38,155	73,205	(38,155)	-52.1	-	
<b>Total Intergovernmental</b>	<b>79,249</b>	<b>74,728</b>	<b>38,155</b>	<b>73,205</b>	<b>(38,155)</b>	<b>-52.1</b>	<b>-</b>	<b>50</b>
44101 Interest on Investments	(570)	469	(17)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(570)</b>	<b>469</b>	<b>(17)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>78,679</b>	<b>75,197</b>	<b>38,138</b>	<b>73,205</b>	<b>(38,155)</b>	<b>-52.1</b>	<b>-</b>	<b>50</b>
Variance from Prior Year		-4.4%	-49.3%	91.9%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

**SUPP LAW ENFORCEMENT SERVICE FUND**

Fund 099 SUPP LAW ENFORCEMENT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41299 Other State Revenue	171,446	211,404	239,327	140,000	347,478	248.2	145.2	
41310 AB109 Municipal Police Funding	0	0	0	0	0	0.0	0.0	
41499 Other Payments from Gov't Agy	0	2,916	(2,916)	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>171,446</b>	<b>214,320</b>	<b>236,411</b>	<b>140,000</b>	<b>347,478</b>	<b>248.2</b>	<b>147.</b>	<b>50</b>
<b>Total Revenues</b>	<b>171,446</b>	<b>214,320</b>	<b>236,411</b>	<b>140,000</b>	<b>347,478</b>	<b>248.2</b>	<b>147.</b>	<b>50</b>
Variance from Prior Year		25.0%	10.3%	-40.8%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**GRANTS-OPERATING ACTIVITIES FUND**

Fund 100 GRANTS-OPERATING ACTIVITIES	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41244 Office of Traffic Safety	0	0	0	0	0	0.0	0.0	
41259 FEMA	0	0	0	0	0	0.0	0.0	
41290 ABC Grant Revenue	0	0	0	19,000	0	0.0	0.0	
41299 Other State Revenue	148,518	114,933	275,844	2,513	0	0.0	0.0	
41499 Other Payments from Gov't Agy	0	0	0	500,000	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>148,518</b>	<b>114,933</b>	<b>275,844</b>	<b>521,513</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44524 SRO Reimbursement	677,389	0	532,062	585,682	65,812	11.2	12.4	
46004 Contribution from Private Src	29,450	0	50,000	70,000	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>706,839</b>	<b>0</b>	<b>582,062</b>	<b>655,682</b>	<b>65,812</b>	<b>10.0</b>	<b>11.3</b>	<b>50</b>
<b>Total Revenues</b>	<b>855,357</b>	<b>114,933</b>	<b>857,906</b>	<b>1,177,195</b>	<b>65,812</b>	<b>5.6</b>	<b>7.7</b>	<b>50</b>
Variance from Prior Year		-86.6%	646.4%	37.2%				



City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**COMMUNITY DEVELOPMENT BLK GRNT FUND**

Fund 201 COMMUNITY DEVELOPMENT BLK	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41100 Prior Year Allotment Carryover	0	0	0	469,533	0	0.0	0.0	
41101 CDBG Annual Allotment	786,972	1,191,223	1,252,609	922,062	273,155	29.6	21.8	
41103 CDBG-CV Covid-19	68,917	360,593	280,936	449,984	100,611	22.4	35.8	
<b>Total Intergovernmental</b>	<b>855,889</b>	<b>1,551,816</b>	<b>1,533,545</b>	<b>1,841,579</b>	<b>373,766</b>	<b>20.3</b>	<b>24.4</b>	<b>50</b>
44120 Interest on Loans Receivable	0	0	0	0	0	0.0	0.0	
46007 Sale of Real/Personal Property	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>855,889</b>	<b>1,551,816</b>	<b>1,533,545</b>	<b>1,841,579</b>	<b>373,766</b>	<b>20.3</b>	<b>24.4</b>	<b>50</b>
Variance from Prior Year		81.3%	-1.2%	20.1%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 CDBG-DR FUND

Fund 203 CDBG-DR	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41263 CDBG-DR	0	89,294	70,985	32,335,835	9,814	0.0	13.8	
<b>Total Intergovernmental</b>	<b>0</b>	<b>89,294</b>	<b>70,985</b>	<b>32,335,835</b>	<b>9,814</b>	<b>0.0</b>	<b>13.8</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>89,294</b>	<b>70,985</b>	<b>32,335,835</b>	<b>9,814</b>	<b>0.0</b>	<b>13.8</b>	<b>50</b>
Variance from Prior Year		Undefined	-20.5%	45,453.1%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 HOME - STATE GRANTS FUND

Fund 204 HOME - STATE GRANTS	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44120 Interest on Loans Receivable	31,580	0	35,642	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>31,580</b>	<b>0</b>	<b>35,642</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>31,580</b>	<b>0</b>	<b>35,642</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-100.0%	Undefined	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 HOME - FEDERAL GRANTS FUND

Fund 206 HOME - FEDERAL GRANTS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41100 Prior Year Allotment Carryover	0	0	0	663,363	0	0.0	0.0	
41248 HOME Program Annual Allotment	50,516	2,156,646	259,544	917,307	12,434	1.4	4.8	
<b>Total Intergovernmental</b>	<b>50,516</b>	<b>2,156,646</b>	<b>259,544</b>	<b>1,580,670</b>	<b>12,434</b>	<b>0.8</b>	<b>4.8</b>	<b>50</b>
44120 Interest on Loans Receivable	45,746	6,172	18,128	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>45,746</b>	<b>6,172</b>	<b>18,128</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>96,262</b>	<b>2,162,818</b>	<b>277,672</b>	<b>1,580,670</b>	<b>12,434</b>	<b>0.8</b>	<b>4.5</b>	<b>50</b>
Variance from Prior Year		2,146.8%	-87.2%	469.3%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 PEG - PUBLIC EDUC & GOVT ACCS FUND

Fund 210 PEG - PUBLIC EDUC & GOVT ACCS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42600 Other Charges	198,537	199,913	139,381	180,000	261,289	145.2	187.5	
<b>Total Charges for Services</b>	<b>198,537</b>	<b>199,913</b>	<b>139,381</b>	<b>180,000</b>	<b>261,289</b>	<b>145.2</b>	<b>187.</b>	<b>50</b>
44101 Interest on Investments	3,985	(13,418)	801	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,985</b>	<b>(13,418)</b>	<b>801</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>202,522</b>	<b>186,495</b>	<b>140,182</b>	<b>180,000</b>	<b>261,289</b>	<b>145.2</b>	<b>186.</b>	<b>50</b>
Variance from Prior Year		-7.9%	-24.8%	28.4%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
TRAFFIC SAFETY FUND

Fund 211 TRAFFIC SAFETY	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
43001 Motor Vehicle Fines-Court	15,872	43,299	110,515	20,000	19,001	95.0	17.2	
43011 Restitution-Court	0	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>15,872</b>	<b>43,299</b>	<b>110,515</b>	<b>20,000</b>	<b>19,001</b>	<b>95.0</b>	<b>17.2</b>	<b>50</b>
44101 Interest on Investments	(30)	147	3	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(30)</b>	<b>147</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>15,842</b>	<b>43,446</b>	<b>110,518</b>	<b>20,000</b>	<b>19,001</b>	<b>95.0</b>	<b>17.2</b>	<b>50</b>
Variance from Prior Year		174.2%	154.4%	-81.9%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
TRANSPORTATION FUND

Fund 212 TRANSPORTATION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41239 TDA-SB325 (LTF)	3,193,856	2,748,765	3,760,471	4,882,712	993,039	20.3	26.4	
41240 TDA-SB620 (STA)	0	0	0	0	0	0.0	0.0	
41399 Other County Payments	2,100	1,680	1,260	1,200	840	70.0	66.7	
<b>Total Intergovernmental</b>	<b>3,195,956</b>	<b>2,750,445</b>	<b>3,761,731</b>	<b>4,883,912</b>	<b>993,879</b>	<b>20.4</b>	<b>26.4</b>	<b>50</b>
42216 Bicycle Locker Lease	30	270	60	0	36	0.0	60.0	
<b>Total Charges for Services</b>	<b>30</b>	<b>270</b>	<b>60</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>60.0</b>	<b>50</b>
44101 Interest on Investments	30,792	(185,513)	13,262	0	0	0.0	0.0	
44130 Rental & Lease Income	7,200	7,200	6,700	7,000	4,200	60.0	62.7	
<b>Total Use of Money &amp; Property</b>	<b>37,992</b>	<b>(178,313)</b>	<b>19,962</b>	<b>7,000</b>	<b>4,200</b>	<b>60.0</b>	<b>21.0</b>	<b>50</b>
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>3,233,978</b>	<b>2,572,402</b>	<b>3,781,753</b>	<b>4,890,912</b>	<b>998,115</b>	<b>20.4</b>	<b>26.4</b>	<b>50</b>
Variance from Prior Year		-20.5%	47.0%	29.3%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

ABANDON VEHICLE ABATEMENT FUND

Fund 213 ABANDON VEHICLE ABATEMENT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42115 Abandoned Vehicle Abatement	74,623	34,310	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>74,623</b>	<b>34,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	(110)	1,118	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(110)</b>	<b>1,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>74,513</b>	<b>35,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-52.5%	-100.0%	Undefined				



City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 Private Activity Bond Admin FUND

Fund 214 Private Activity Bond Admin	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**ASSET FORFEITURE FUND**

Fund 217 ASSET FORFEITURE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
43050 Drug Asset Forfeiture	7,367	17,559	5,898	0	4,016	0.0	68.1	
43051 Drug Asset Forfeiture - Fed	0	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>7,367</b>	<b>17,559</b>	<b>5,898</b>	<b>0</b>	<b>4,016</b>	<b>0.0</b>	<b>68.1</b>	<b>50</b>
44101 Interest on Investments	189	(815)	54	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>189</b>	<b>(815)</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>7,556</b>	<b>16,744</b>	<b>5,952</b>	<b>0</b>	<b>4,016</b>	<b>0.0</b>	<b>67.5</b>	<b>50</b>
Variance from Prior Year		121.6%	-64.5%	-100.0%				

**City of Chico**  
**2023-24 Annual Budget**  
**Fund Revenues**  
**NATIONAL OPIOID SETTLEMENT FUND**

Fund 218 NATIONAL OPIOID SETTLEMENT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	0	0	202	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44580 Settlement Proceeds	0	0	227,558	0	114,649	0.0	50.4	
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>227,558</b>	<b>0</b>	<b>114,649</b>	<b>0.0</b>	<b>50.4</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>227,760</b>	<b>0</b>	<b>114,649</b>	<b>0.0</b>	<b>50.3</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**ASSESSMENT DISTRICT ADMIN FUND**

Fund 220 ASSESSMENT DISTRICT ADMIN	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	312	(1,467)	108	0	0	0.0	0.0	
44120 Interest on Loans Receivable	1,433	1,174	901	615	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>1,745</b>	<b>(293)</b>	<b>1,009</b>	<b>615</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>1,745</b>	<b>(293)</b>	<b>1,009</b>	<b>615</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-116.8%	-444.4%	-39.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
**CAPITAL GRANTS/REIMBURSEMENTS FUND**

Attachment E - Revenue Report

Fund 300 CAPITAL	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41185 Federal CMAQ Revenue	2,269,500	2,557,836	2,488,614	23,535,277	1,000	0.0	0.0	
41190 Dept of Transportation Revenue	92,722	2,548,166	3,507,119	195,960	0	0.0	0.0	
41196 Economic Development Admin	0	0	10,170,481	3,655,624	0	0.0	0.0	
41199 Other Federal Payments	0	0	4,832	1,110,860	29,712	2.7	614.9	
41213 State Gas Tax - SB1	0	0	0	0	0	0.0	0.0	
41254 Beverage Container Recycling	14,715	34,208	20,103	52,458	0	0.0	0.0	
41259 FEMA	0	50,455	3,057	197,133	0	0.0	0.0	
41261 Infill Infrastructure Grant	0	0	0	19,400,000	0	0.0	0.0	
41262 Local Early Action Plan (LEAP)	0	0	0	349,999	0	0.0	0.0	
41276 CA Integ Waste Mgmt Board	30,159	17,754	14,426	17,402	0	0.0	0.0	
41282 Bicycle Transportation Program	0	0	0	0	0	0.0	0.0	
41283 CalTrans-Safe Routes to School	0	0	0	0	0	0.0	0.0	
41288 Cal Trans - Bridge	596,057	269,156	283,765	7,893,206	175,970	2.2	62.0	
41294 St Water Resource Contol Bd	0	0	635,717	70,635	70,635	100.0	11.1	
41299 Other State Revenue	9,787,380	101	210,816	4,426,510	0	0.0	0.0	
41498 SB2-Planning Grants Program	103,361	0	0	153,931	0	0.0	0.0	
41499 Other Payments from Gov't Agy	0	0	0	231,717	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>12,893,894</b>	<b>5,477,676</b>	<b>17,338,930</b>	<b>61,290,712</b>	<b>277,317</b>	<b>0.5</b>	<b>1.6</b>	<b>50</b>
44519 Reimbursement-Other	0	0	202,061	0	0	0.0	0.0	
46004 Contribution from Private Src	0	9,969	16,031	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>9,969</b>	<b>218,092</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>12,893,894</b>	<b>5,487,645</b>	<b>17,557,022</b>	<b>61,290,712</b>	<b>277,317</b>	<b>0.5</b>	<b>1.6</b>	<b>50</b>
Variance from Prior Year		-57.4%	219.9%	249.1%				

**City of Chico**  
**2023-24 Annual Budget**  
**Fund Revenues**  
**BUILDING/FACILITY IMPROVEMENT FUND**

Fund 301 BUILDING/FACILITY	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	1,316	(4,600)	291	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>1,316</b>	<b>(4,600)</b>	<b>291</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>1,316</b>	<b>(4,600)</b>	<b>291</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-449.5%	-106.3%	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues

**PASSENGER FACILITY CHARGES FUND**

Fund 303 PASSENGER FACILITY CHARGES	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42260 Passenger Facility Chgs-UNITED	0	0	0	0	0	0.0	0.0	
42261 Passenger Facility Chgs-Other	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	3,228	(12,748)	4,640	0	0	0.0	0.0	
44110 Change in FMV of Investments	0	0	(3,832)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,228</b>	<b>(12,748)</b>	<b>808</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>3,228</b>	<b>(12,748)</b>	<b>808</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-494.9%	-106.3%	-100.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
BIKEWAY IMPROVEMENT FUND

Fund 305 BIKEWAY IMPROVEMENT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42421 Bikeway Improvement Dev Fees	361,162	397,040	244,637	345,000	123,906	35.9	50.6	
42431 Admin Building Dev Fees	0	5,560	4,204	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>361,162</b>	<b>402,600</b>	<b>248,841</b>	<b>345,000</b>	<b>123,906</b>	<b>35.9</b>	<b>49.8</b>	<b>50</b>
44101 Interest on Investments	13,097	(58,552)	4,376	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	1,082	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>13,097</b>	<b>(58,552)</b>	<b>5,458</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>374,259</b>	<b>344,048</b>	<b>254,299</b>	<b>345,000</b>	<b>123,906</b>	<b>35.9</b>	<b>48.7</b>	<b>50</b>
Variance from Prior Year		-8.1%	-26.1%	35.7%				



City of Chico  
2023-24 Annual Budget  
Fund Revenues

**IN LIEU OFFSITE IMPROVEMENT FUND**

Fund 306 IN LIEU OFFSITE IMPROVEMENT	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42425 Offsite Street In-Lieu Fees	14,411	7,200	25,536	6,000	12,673	211.2	49.6	
42429 Offsite Alley In-Lieu Fees	5,937	2,905	0	3,000	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>20,348</b>	<b>10,105</b>	<b>25,536</b>	<b>9,000</b>	<b>12,673</b>	<b>140.8</b>	<b>49.6</b>	<b>50</b>
44101 Interest on Investments	3,026	(11,873)	743	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,026</b>	<b>(11,873)</b>	<b>743</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>23,374</b>	<b>(1,768)</b>	<b>26,279</b>	<b>9,000</b>	<b>12,673</b>	<b>140.8</b>	<b>48.2</b>	<b>50</b>
Variance from Prior Year		-107.6%	-1,586.4%	-65.8%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
STREETS AND ROADS FUND

Attachment E - Revenue Report

Fund 307 STREETS AND ROADS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41181 RSTP Exchange	1,321,744	1,271,255	1,570,418	1,100,000	0	0.0	0.0	
41201 State Gas Tax-Sec 2105	562,073	614,342	585,704	675,176	276,761	41.0	47.3	
41204 State Gas Tax-Sec 2106	318,448	359,740	393,017	429,488	180,666	42.1	46.0	
41207 State Gas Tax-Sec 2107	760,580	733,760	798,217	810,976	385,378	47.5	48.3	
41210 State Gas Tax-Sec 2107.5	10,000	10,000	10,000	10,000	10,000	100.0	100.0	
41211 State Gas Tax-Sec 2103	736,065	876,718	838,581	1,019,591	470,118	46.1	56.1	
41213 State Gas Tax - SB1	2,028,657	2,200,134	2,271,106	2,543,515	862,373	33.9	38.0	
41214 State Gas Tax-SB1 Loan Repaymt	0	0	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>5,737,567</b>	<b>6,065,949</b>	<b>6,467,043</b>	<b>6,588,746</b>	<b>2,185,296</b>	<b>33.2</b>	<b>33.8</b>	<b>50</b>
44101 Interest on Investments	38,599	(206,085)	4,546	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>38,599</b>	<b>(206,085)</b>	<b>4,546</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	0	0	1,066	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>1,066</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>5,776,166</b>	<b>5,859,864</b>	<b>6,472,655</b>	<b>6,588,746</b>	<b>2,185,296</b>	<b>33.2</b>	<b>33.8</b>	<b>50</b>
Variance from Prior Year		1.4%	10.5%	1.8%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

**STREET FACILITY IMPROVEMENT FUND**

Fund 308 STREET FACILITY IMPROVEMENT	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42419 Street Facility Improv Dev Fee	4,972,807	5,233,159	1,599,675	4,000,000	1,527,525	38.2	95.5	
42480 Fee Reimbursements	(492,939)	0	0	(1,000,000)	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>4,479,868</b>	<b>5,233,159</b>	<b>1,599,675</b>	<b>3,000,000</b>	<b>1,527,525</b>	<b>50.9</b>	<b>95.5</b>	<b>50</b>
44101 Interest on Investments	97,182	(479,815)	29,253	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	15,609	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>97,182</b>	<b>(479,815)</b>	<b>44,862</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>4,577,050</b>	<b>4,753,344</b>	<b>1,644,537</b>	<b>3,000,000</b>	<b>1,527,525</b>	<b>50.9</b>	<b>92.9</b>	<b>50</b>
Variance from Prior Year		3.9%	-65.4%	82.4%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

**STORM DRAINAGE FACILITY FUND**

Fund 309 STORM DRAINAGE FACILITY	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42422 Storm Drainage Facil Dev Fees	743,215	436,651	11,924	300,000	87,774	29.3	736.1	
<b>Total Charges for Services</b>	<b>743,215</b>	<b>436,651</b>	<b>11,924</b>	<b>300,000</b>	<b>87,774</b>	<b>29.3</b>	<b>736.</b>	<b>50</b>
44101 Interest on Investments	20,596	(90,333)	4,470	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>20,596</b>	<b>(90,333)</b>	<b>4,470</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>763,811</b>	<b>346,318</b>	<b>16,394</b>	<b>300,000</b>	<b>87,774</b>	<b>29.3</b>	<b>535.</b>	<b>50</b>
Variance from Prior Year		-54.7%	-95.3%	1,729.9%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
REMEDATION FUND

Fund 312 REMEDATION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	2	(16,653)	845	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2</b>	<b>(16,653)</b>	<b>845</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>2</b>	<b>(16,653)</b>	<b>845</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-832,750.0	-105.1%	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 GENERAL PLAN RESERVE FUND

Fund 315 GENERAL PLAN RESERVE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	6,306	(29,642)	2,359	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>6,306</b>	<b>(29,642)</b>	<b>2,359</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>6,306</b>	<b>(29,642)</b>	<b>2,359</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-570.1%	-108.0%	-100.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
CASp FUND

Fund 316 CASp	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42435 CASp (SB 1186) Revenue	0	0	23,710	23,000	6,273	27.3	26.5	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>23,710</b>	<b>23,000</b>	<b>6,273</b>	<b>27.3</b>	<b>26.5</b>	<b>50</b>
49991 Prior Year Revenue Correction	102,890	7,175	17,450	0	0	0.0	0.0	
<b>Total Other Financing Sources</b>	<b>102,890</b>	<b>7,175</b>	<b>17,450</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>102,890</b>	<b>7,175</b>	<b>41,160</b>	<b>23,000</b>	<b>6,273</b>	<b>27.3</b>	<b>15.2</b>	<b>50</b>
Variance from Prior Year		-93.0%	473.7%	-44.1%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 SEWER-TRUNK LINE CAPACITY FUND

Fund 320 SEWER-TRUNK LINE CAPACITY	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42301 Sewer Service Fees	0	0	2,045	0	0	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	140,306	102,319	90,904	98,000	920	0.9	1.0	
42304 Sewer Trunk Dev. Fees	894,328	949,456	485,886	850,000	(178,059)	-20.9	-36.6	
42307 WPCP Capacity Dev Fees	0	(744)	0	0	0	0.0	0.0	
42310 Sewer Main Install Fees	0	0	4,062	0	0	0.0	0.0	
42426 Park Dev Fees-Community	2,488	0	0	0	0	0.0	0.0	
42450 Northwest Chico Lift Station	0	0	(6,348)	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>1,037,122</b>	<b>1,051,031</b>	<b>576,549</b>	<b>948,000</b>	<b>(177,139)</b>	<b>-18.7</b>	<b>-30.7</b>	<b>50</b>
44101 Interest on Investments	48,766	(184,605)	12,933	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>48,766</b>	<b>(184,605)</b>	<b>12,933</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>1,085,888</b>	<b>866,426</b>	<b>589,482</b>	<b>948,000</b>	<b>(177,139)</b>	<b>-18.7</b>	<b>-30.0</b>	<b>50</b>
Variance from Prior Year		-20.2%	-32.0%	60.8%				



City of Chico  
2023-24 Annual Budget  
Fund Revenues  
SEWER-WPCP CAPACITY FUND

Fund 321 SEWER-WPCP CAPACITY	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42301 Sewer Service Fees	0	0	0	0	3,426	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	46,646	35,346	31,260	33,700	1,223	3.6	3.9	
42304 Sewer Trunk Dev. Fees	0	0	0	0	0	0.0	0.0	
42307 WPCP Capacity Dev Fees	3,901,765	1,086,045	592,644	1,250,000	290,870	23.3	49.1	
<b>Total Charges for Services</b>	<b>3,948,411</b>	<b>1,121,391</b>	<b>623,904</b>	<b>1,283,700</b>	<b>295,519</b>	<b>23.0</b>	<b>47.4</b>	<b>50</b>
44101 Interest on Investments	(9,044)	(23,935)	138	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(9,044)</b>	<b>(23,935)</b>	<b>138</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>3,939,367</b>	<b>1,097,456</b>	<b>624,042</b>	<b>1,283,700</b>	<b>295,519</b>	<b>23.0</b>	<b>47.4</b>	<b>50</b>
Variance from Prior Year		-72.1%	-43.1%	105.7%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
SEWER-MAIN INSTALLATION FUND

Fund 322 SEWER-MAIN INSTALLATION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42303 Assmnt In-Lieu of San Swr Fee	32,633	38,932	36,102	36,900	1,948	5.3	5.4	
42307 WPCP Capacity Dev Fees	0	0	0	0	6,112	0.0	0.0	
42310 Sewer Main Install Fees	143,318	122,285	81,377	100,000	47,248	47.2	58.1	
42414 Bidwell Park Land Acq Dev Fee	0	0	0	0	0	0.0	0.0	
42480 Fee Reimbursements	(21,141)	(1,227)	0	0	(6,756)	0.0	0.0	
<b>Total Charges for Services</b>	<b>154,810</b>	<b>159,990</b>	<b>117,479</b>	<b>136,900</b>	<b>48,552</b>	<b>35.5</b>	<b>41.3</b>	<b>50</b>
44101 Interest on Investments	6,347	(26,625)	1,991	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>6,347</b>	<b>(26,625)</b>	<b>1,991</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>161,157</b>	<b>133,365</b>	<b>119,470</b>	<b>136,900</b>	<b>48,552</b>	<b>35.5</b>	<b>40.6</b>	<b>50</b>
Variance from Prior Year		-17.2%	-10.4%	14.6%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
SEWER-LIFT STATIONS FUND

Fund 323 SEWER-LIFT STATIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42303 Assmnt In-Lieu of San Swr Fee	25,782	3,751	3,586	6,800	0	0.0	0.0	
42310 Sewer Main Install Fees	(179)	0	0	0	0	0.0	0.0	
42450 Northwest Chico Lift Station	148,459	107,726	46,022	50,000	50,321	100.6	109.3	
42452 Henshaw/Guyann Lift Station	0	0	0	0	0	0.0	0.0	
42455 Oates Business Park Lift Stat	0	0	0	0	0	0.0	0.0	
42456 McKinney Ranch Lift Station	0	0	0	0	0	0.0	0.0	
42457 Holly Ave Lift Station	0	0	0	0	0	0.0	0.0	
42458 Lassen Ave Lift Station	4,665	6,637	1,665	0	294	0.0	17.7	
42460 Northwest Chico Reimbursement	0	0	(12,169)	0	(82,181)	0.0	675.3	
42473 Cussick-Lassen Lift Station	0	609	8,015	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>178,727</b>	<b>118,723</b>	<b>47,119</b>	<b>56,800</b>	<b>(31,566)</b>	<b>-55.6</b>	<b>-67.0</b>	<b>50</b>
44101 Interest on Investments	2,442	(14,076)	1,110	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2,442</b>	<b>(14,076)</b>	<b>1,110</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>181,169</b>	<b>104,647</b>	<b>48,229</b>	<b>56,800</b>	<b>(31,566)</b>	<b>-55.6</b>	<b>-65.5</b>	<b>50</b>
Variance from Prior Year		-42.2%	-53.9%	17.8%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
COMMUNITY PARK FUND

Fund 330 COMMUNITY PARK	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42426 Park Dev Fees-Community	1,352,488	1,341,895	921,098	900,000	475,468	52.8	51.6	
<b>Total Charges for Services</b>	<b>1,352,488</b>	<b>1,341,895</b>	<b>921,098</b>	<b>900,000</b>	<b>475,468</b>	<b>52.8</b>	<b>51.6</b>	<b>50</b>
44101 Interest on Investments	83,670	(239,118)	8,790	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>83,670</b>	<b>(239,118)</b>	<b>8,790</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>1,436,158</b>	<b>1,102,777</b>	<b>929,888</b>	<b>900,000</b>	<b>475,468</b>	<b>52.8</b>	<b>51.1</b>	<b>50</b>
Variance from Prior Year		-23.2%	-15.7%	-3.2%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**BIDWELL PARK LAND ACQUISITION FUND**

Fund 332 BIDWELL PARK LAND	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42303 Assmnt In-Lieu of San Swr Fee	0	0	0	0	0	0.0	0.0	
42310 Sewer Main Install Fees	0	0	0	0	0	0.0	0.0	
42414 Bidwell Park Land Acq Dev Fee	48,946	37,637	26,757	35,000	13,052	37.3	48.8	
42426 Park Dev Fees-Community	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>48,946</b>	<b>37,637</b>	<b>26,757</b>	<b>35,000</b>	<b>13,052</b>	<b>37.3</b>	<b>48.8</b>	<b>50</b>
<b>Total Revenues</b>	<b>48,946</b>	<b>37,637</b>	<b>26,757</b>	<b>35,000</b>	<b>13,052</b>	<b>37.3</b>	<b>48.8</b>	<b>50</b>
Variance from Prior Year		-23.1%	-28.9%	30.8%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**LINEAR PARKS/GREENWAYS FUND**

Fund 333 LINEAR PARKS/GREENWAYS	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42414 Bidwell Park Land Acq Dev Fee	0	0	0	0	0	0.0	0.0	
42426 Park Dev Fees-Community	0	0	5,488	0	0	0.0	0.0	
42432 Park Dev Fees - Greenway	184,031	204,590	141,332	150,000	72,529	48.4	51.3	
<b>Total Charges for Services</b>	<b>184,031</b>	<b>204,590</b>	<b>146,820</b>	<b>150,000</b>	<b>72,529</b>	<b>48.4</b>	<b>49.4</b>	<b>50</b>
44101 Interest on Investments	8,237	(35,461)	2,628	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>8,237</b>	<b>(35,461)</b>	<b>2,628</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>192,268</b>	<b>169,129</b>	<b>149,448</b>	<b>150,000</b>	<b>72,529</b>	<b>48.4</b>	<b>48.5</b>	<b>50</b>
Variance from Prior Year		-12.0%	-11.6%	0.4%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

**STREET MAINTENANCE EQUIPMENT FUND**

Fund 335 STREET MAINTENANCE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42420 Major Mtce Equip Dev Fees	130,785	150,094	92,524	100,000	45,503	45.5	49.2	
<b>Total Charges for Services</b>	<b>130,785</b>	<b>150,094</b>	<b>92,524</b>	<b>100,000</b>	<b>45,503</b>	<b>45.5</b>	<b>49.2</b>	<b>50</b>
44101 Interest on Investments	13,161	(55,022)	3,547	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	405	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>13,161</b>	<b>(55,022)</b>	<b>3,952</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>143,946</b>	<b>95,072</b>	<b>96,476</b>	<b>100,000</b>	<b>45,503</b>	<b>45.5</b>	<b>47.2</b>	<b>50</b>
Variance from Prior Year		-34.0%	1.5%	3.7%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ADMINISTRATIVE BUILDING FUND

Fund 336 ADMINISTRATIVE BUILDING	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42421 Bikeway Improvement Dev Fees	0	0	35	0	0	0.0	0.0	
42431 Admin Building Dev Fees	33,011	24,256	16,916	30,000	8,656	28.9	51.2	
<b>Total Charges for Services</b>	<b>33,011</b>	<b>24,256</b>	<b>16,951</b>	<b>30,000</b>	<b>8,656</b>	<b>28.9</b>	<b>51.1</b>	<b>50</b>
44101 Interest on Investments	(4,048)	15,176	(910)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(4,048)</b>	<b>15,176</b>	<b>(910)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>28,963</b>	<b>39,432</b>	<b>16,041</b>	<b>30,000</b>	<b>8,656</b>	<b>28.9</b>	<b>54.0</b>	<b>50</b>
Variance from Prior Year		36.1%	-59.3%	87.0%				



City of Chico  
2023-24 Annual Budget  
Fund Revenues

**FIRE PROTECTION BLDG & EQUIP FUND**

Fund 337 FIRE PROTECTION BLDG & EQUIP	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42431 Admin Building Dev Fees	0	0	4,396	0	0	0.0	0.0	
42433 Fire Protect Bldg/Eq Dev Fees	291,073	268,835	160,599	250,000	75,975	30.4	47.3	
<b>Total Charges for Services</b>	<b>291,073</b>	<b>268,835</b>	<b>164,995</b>	<b>250,000</b>	<b>75,975</b>	<b>30.4</b>	<b>46.0</b>	<b>50</b>
44101 Interest on Investments	8,110	(40,376)	3,065	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	578	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>8,110</b>	<b>(40,376)</b>	<b>3,643</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>299,183</b>	<b>228,459</b>	<b>168,638</b>	<b>250,000</b>	<b>75,975</b>	<b>30.4</b>	<b>45.1</b>	<b>50</b>
Variance from Prior Year		-23.6%	-26.2%	48.2%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

POLICE PROTECTION BLDG & EQUIP FUND

Fund 338 POLICE PROTECTION BLDG &	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42436 Police Protection Dev Fees	301,339	344,343	180,966	300,000	92,206	30.7	51.0	
<b>Total Charges for Services</b>	<b>301,339</b>	<b>344,343</b>	<b>180,966</b>	<b>300,000</b>	<b>92,206</b>	<b>30.7</b>	<b>51.0</b>	<b>50</b>
44101 Interest on Investments	37,826	(154,227)	9,852	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	1,760	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>37,826</b>	<b>(154,227)</b>	<b>11,612</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>339,165</b>	<b>190,116</b>	<b>192,578</b>	<b>300,000</b>	<b>92,206</b>	<b>30.7</b>	<b>47.9</b>	<b>50</b>
Variance from Prior Year		-43.9%	1.3%	55.8%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 DEVELOPMENT AGREEMENTS FUND

Fund 339 DEVELOPMENT AGREEMENTS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
<b>Total Revenues</b>	0	0	0	0	0	0.0	0.0	50
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 NEIGHBORHOOD PARK FUND FUND

Fund 340 NEIGHBORHOOD PARK FUND	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	608,597	607,026	466,427	600,000	257,881	43.0	55.3	
42480 Fee Reimbursements	(729,019)	(285,613)	(284,893)	(250,000)	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>(120,422)</b>	<b>321,413</b>	<b>181,534</b>	<b>350,000</b>	<b>257,881</b>	<b>73.7</b>	<b>142.</b>	<b>50</b>
44101 Interest on Investments	38,918	(111,153)	7,381	0	0	0.0	0.0	
44120 Interest on Loans Receivable	4,759	2,110	1,919	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>43,677</b>	<b>(109,043)</b>	<b>9,300</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>(76,745)</b>	<b>212,370</b>	<b>190,834</b>	<b>350,000</b>	<b>257,881</b>	<b>73.7</b>	<b>135.</b>	<b>50</b>
Variance from Prior Year		-376.7%	-10.1%	83.4%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE A-NEIGHBORHOOD PARKS FUND

Fund 341 ZONE A-NEIGHBORHOOD PARKS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE B-NEIGHBORHOOD PARKS FUND

Fund 342 ZONE B-NEIGHBORHOOD PARKS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE C-NEIGHBORHOOD PARKS FUND

Fund 343 ZONE C-NEIGHBORHOOD PARKS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE D & E-NEIGHBORHOOD PARKS FUND

Fund 344 ZONE D & E-NEIGHBORHOOD	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
42480 Fee Reimbursements	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				



City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE F & G-NEIGHBORHOOD PARKS FUND

Fund 345 ZONE F & G-NEIGHBORHOOD	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE I-NEIGHBORHOOD PARKS FUND

Fund 347 ZONE I-NEIGHBORHOOD PARKS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
44120 Interest on Loans Receivable	(2,466)	0	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(2,466)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>(2,466)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-100.0%	Undefined	Undefined				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 ZONE J-NEIGHBORHOOD PARKS FUND

Fund 348 ZONE J-NEIGHBORHOOD PARKS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
SEWER FUND

Fund 850 SEWER	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42301 Sewer Service Fees	12,520,977	12,335,811	13,052,306	17,887,000	4,591,595	25.7	35.2	
42302 Sewer Application Fee	56,857	59,426	36,184	30,000	17,885	59.6	49.4	
42303 Assmnt In-Lieu of San Swr Fee	0	0	0	0	0	0.0	0.0	
42304 Sewer Trunk Dev. Fees	0	0	490	0	0	0.0	0.0	
42305 Sewer Assessment Payoffs	0	0	0	0	0	0.0	0.0	
42306 Sewer Lift Station Mtce Fee	133,403	147,592	142,494	100,000	1	0.0	0.0	
42308 Sewer In-Lieu Petition Fee	14,682	12,490	11,384	6,000	396	6.6	3.5	
42370 Industrial User Waste Test Fee	9,938	10,468	5,780	10,000	65,522	655.2	1,133	
42427 Park Dev Fees-Neighborhood	0	735	0	0	0	0.0	0.0	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>12,735,857</b>	<b>12,566,522</b>	<b>13,248,638</b>	<b>18,033,000</b>	<b>4,675,399</b>	<b>25.9</b>	<b>35.3</b>	<b>50</b>
44101 Interest on Investments	90,477	(458,889)	36,615	0	0	0.0	0.0	
44130 Rental & Lease Income	276	23,998	24,146	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>90,753</b>	<b>(434,891)</b>	<b>60,761</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
44529 Refund-Other	0	0	0	0	0	0.0	0.0	
46004 Contribution from Private Src	0	0	0	0	0	0.0	0.0	
46007 Sale of Real/Personal Property	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>12,826,610</b>	<b>12,131,631</b>	<b>13,309,399</b>	<b>18,033,000</b>	<b>4,675,399</b>	<b>25.9</b>	<b>35.1</b>	<b>50</b>
Variance from Prior Year		-5.4%	9.7%	35.5%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 WPCP CAPITAL RESERVE FUND

Fund 851 WPCP CAPITAL RESERVE	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	159,733	(667,221)	24,794	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>159,733</b>	<b>(667,221)</b>	<b>24,794</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>159,733</b>	<b>(667,221)</b>	<b>24,794</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-517.7%	-103.7%	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 SEWER DEBT SERVICE FUND

Fund 852 SEWER DEBT SERVICE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44102 Interest on Inv for Trust Fund	21	31	1,248	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>21</b>	<b>31</b>	<b>1,248</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>21</b>	<b>31</b>	<b>1,248</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		47.6%	3,925.8%	-100.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
**PARKING REVENUE FUND**

Fund 853 PARKING REVENUE	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42204 Parking Meters-Streets	233,765	455,494	465,254	450,000	167,875	37.3	36.1	
42207 Parking Meters-Lots	89,272	352,171	371,098	350,000	144,570	41.3	39.0	
42210 Parking Permits-Preferred	8,632	7,036	7,319	5,000	5,459	109.2	74.6	
42211 Parking Permits-Limited	3,650	38,351	30,100	20,000	18,474	92.4	61.4	
42213 Parking Space Lease	37,872	8,360	98,211	30,000	9,726	32.4	9.9	
42220 Parking Meter In Lieu	0	0	4,312	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>373,191</b>	<b>861,412</b>	<b>976,294</b>	<b>855,000</b>	<b>346,104</b>	<b>40.5</b>	<b>35.5</b>	<b>50</b>
44101 Interest on Investments	10,378	(37,083)	3,232	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>10,378</b>	<b>(37,083)</b>	<b>3,232</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44519 Reimbursement-Other	0	5,000	5,000	5,000	5,000	100.0	100.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>100.0</b>	<b>100.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>383,569</b>	<b>829,329</b>	<b>984,526</b>	<b>860,000</b>	<b>351,104</b>	<b>40.8</b>	<b>35.7</b>	<b>50</b>
Variance from Prior Year		116.2%	18.7%	-12.6%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**PARKING REVENUE RESERVE FUND**

Fund 854 PARKING REVENUE RESERVE	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	10,475	(40,262)	691	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>10,475</b>	<b>(40,262)</b>	<b>691</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>10,475</b>	<b>(40,262)</b>	<b>691</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-484.4%	-101.7%	-100.0%				



City of Chico  
2023-24 Annual Budget  
Fund Revenues  
AIRPORT FUND

Attachment E - Revenue Report

Fund 856 AIRPORT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41186 Airport Improvement Program	0	0	0	0	0	0.0	0.0	
41187 CARES Act	20,000	0	0	0	0	0.0	0.0	
41190 Dept of Transportation Revenue	0	0	0	500,000	40,000	8.0	0.0	
41199 Other Federal Payments	0	0	57,162	561,958	(57,162)	-10.2	-	
<b>Total Intergovernmental</b>	<b>20,000</b>	<b>0</b>	<b>57,162</b>	<b>1,061,958</b>	<b>(17,162)</b>	<b>-1.6</b>	<b>-30.0</b>	<b>50</b>
42250 Fuel Flowage Fees	41,765	56,123	28,946	35,000	14,149	40.4	48.9	
42251 Landing Fees	31,097	40,233	11,506	35,000	19,010	54.3	165.2	
<b>Total Charges for Services</b>	<b>72,862</b>	<b>96,356</b>	<b>40,452</b>	<b>70,000</b>	<b>33,159</b>	<b>47.4</b>	<b>82.0</b>	<b>50</b>
44101 Interest on Investments	5,703	(16,454)	1,007	0	0	0.0	0.0	
44130 Rental & Lease Income	423,958	558,908	565,822	450,000	256,740	57.1	45.4	
44132 T-Hanger Rental & Lease Income	84,496	76,388	104,189	80,000	74,014	92.5	71.0	
44140 Concession Income	37,122	63,046	65,537	60,000	12,300	20.5	18.8	
<b>Total Use of Money &amp; Property</b>	<b>551,279</b>	<b>681,888</b>	<b>736,555</b>	<b>590,000</b>	<b>343,054</b>	<b>58.1</b>	<b>46.6</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	22,970	7,355	7,283	5,000	2,987	59.7	41.0	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>22,970</b>	<b>7,355</b>	<b>7,283</b>	<b>5,000</b>	<b>2,987</b>	<b>59.7</b>	<b>41.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>667,111</b>	<b>785,599</b>	<b>841,452</b>	<b>1,726,958</b>	<b>362,038</b>	<b>21.0</b>	<b>43.0</b>	<b>50</b>
Variance from Prior Year		17.8%	7.1%	105.2%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues

**AIRPORT IMPROVEMENT GRANTS FUND**

Fund 857 AIRPORT IMPROVEMENT GRANTS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41186 Airport Improvement Program	3,031,067	2,980,598	99,226	12,731,471	9,587	0.1	9.7	
41187 CARES Act	783	174,528	(9)	0	243	0.0	-	
41190 Dept of Transportation Revenue	49,782	218	0	139,602	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>3,081,632</b>	<b>3,155,344</b>	<b>99,217</b>	<b>12,871,073</b>	<b>9,830</b>	<b>0.1</b>	<b>9.9</b>	<b>50</b>
<b>Total Revenues</b>	<b>3,081,632</b>	<b>3,155,344</b>	<b>99,217</b>	<b>12,871,073</b>	<b>9,830</b>	<b>0.1</b>	<b>9.9</b>	<b>50</b>
Variance from Prior Year		2.4%	-96.9%	12,872.6%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT FUND

Attachment E - Revenue Report

Fund 862 PRIVATE DEVELOPMENT	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	(342)	294	90,155	0	552,245	0.0	612.6	
40531 Encroachment Permit	0	0	23,600	0	78,795	0.0	333.9	
<b>Total Licenses and Permits</b>	<b>(342)</b>	<b>294</b>	<b>113,755</b>	<b>0</b>	<b>631,040</b>	<b>0.0</b>	<b>554.</b>	<b>50</b>
42302 Sewer Application Fee	0	0	0	0	0	0.0	0.0	
42370 Industrial User Waste Test Fee	0	0	0	0	0	0.0	0.0	
42403 Environmental Review Study Fee	0	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	(107)	0	5,435	0	46,835	0.0	861.7	
42407 Engineering Fees	0	0	5,883	0	2,756	0.0	46.8	
42410 Plan Check Fees	0	0	32,973	0	231,482	0.0	702.0	
42411 Plan Maintenance Fee	(8)	0	1,791	0	8,664	0.0	483.8	
42423 Storm Drain Calc Fee	0	0	0	0	0	0.0	0.0	
42428 2% Deferred Development Fee	0	0	0	0	0	0.0	0.0	
42435 CASp (SB 1186) Revenue	0	0	0	0	0	0.0	0.0	
42439 Northwest Chico Specific Plan	0	0	1,003	0	1,704	0.0	169.9	
42440 Storm Water Plan Review Fees	0	0	0	0	0	0.0	0.0	
42441 Tree Replacement In-Lieu Fee	0	0	0	0	0	0.0	0.0	
42442 Fire Plan Check Fees	0	0	0	0	0	0.0	0.0	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>(115)</b>	<b>0</b>	<b>47,085</b>	<b>0</b>	<b>291,441</b>	<b>0.0</b>	<b>619.</b>	<b>50</b>
44101 Interest on Investments	163	0	205	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>163</b>	<b>0</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	179	0	1,026	0.0	573.2	
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>179</b>	<b>0</b>	<b>1,026</b>	<b>0.0</b>	<b>573.</b>	<b>50</b>
<b>Total Revenues</b>	<b>(294)</b>	<b>294</b>	<b>161,224</b>	<b>0</b>	<b>923,507</b>	<b>0.0</b>	<b>572.</b>	<b>50</b>
Variance from Prior Year		-200.0%	54,738.1%	-100.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
SUBDIVISIONS FUND

Fund 863 SUBDIVISIONS	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42204 Parking Meters-Streets	0	0	0	0	0	0.0	0.0	
42406 Planning - RT	0	0	0	0	0	0.0	0.0	
42409 Real Time Billing	697,861	870,271	1,198,823	1,357,266	0	0.0	0.0	
42410 Plan Check Fees	0	0	3,369	0	0	0.0	0.0	
42440 Storm Water Plan Review Fees	1,515	403	0	0	0	0.0	0.0	
42479 Real Time Billings - Priv Dev	0	0	(118)	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>699,376</b>	<b>870,674</b>	<b>1,202,074</b>	<b>1,357,266</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	3,818	(12,012)	448	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,818</b>	<b>(12,012)</b>	<b>448</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>703,194</b>	<b>858,662</b>	<b>1,202,522</b>	<b>1,357,266</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		22.1%	40.0%	12.9%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-BUILDING FUND

Fund 871 PRIVATE DEVELOPMENT-	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	1,532,316	1,822,548	1,509,172	1,500,000	455,792	30.4	30.2	
40531 Encroachment Permit	18,546	14,740	16,939	5,000	11,046	220.9	65.2	
<b>Total Licenses and Permits</b>	<b>1,550,862</b>	<b>1,837,288</b>	<b>1,526,111</b>	<b>1,505,000</b>	<b>466,838</b>	<b>31.0</b>	<b>30.6</b>	<b>50</b>
42410 Plan Check Fees	689,295	533,500	469,994	500,000	203,438	40.7	43.3	
42411 Plan Maintenance Fee	54,780	82,620	54,771	40,000	23,156	57.9	42.3	
42439 Northwest Chico Specific Plan	32,760	99,597	21,717	35,000	9,656	27.6	44.5	
42604 Sale of Docs/Publications	1,126	46	304	100	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>777,961</b>	<b>715,763</b>	<b>546,786</b>	<b>575,100</b>	<b>236,250</b>	<b>41.1</b>	<b>43.2</b>	<b>50</b>
44101 Interest on Investments	14,555	(94,173)	7,224	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>14,555</b>	<b>(94,173)</b>	<b>7,224</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>2,343,378</b>	<b>2,458,878</b>	<b>2,080,121</b>	<b>2,080,100</b>	<b>703,088</b>	<b>33.8</b>	<b>33.8</b>	<b>50</b>
Variance from Prior Year		4.9%	-15.4%	-0.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-PLANNING FUND

Fund 872 PRIVATE DEVELOPMENT-	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	408,618	486,013	402,446	425,000	121,545	28.6	30.2	
<b>Total Licenses and Permits</b>	<b>408,618</b>	<b>486,013</b>	<b>402,446</b>	<b>425,000</b>	<b>121,545</b>	<b>28.6</b>	<b>30.2</b>	<b>50</b>
42401 Planning Application Deposits	0	0	461	0	0	0.0	0.0	
42404 Planning Filing Fees	287,464	337,196	260,102	350,000	76,710	21.9	29.5	
42410 Plan Check Fees	196,998	152,429	134,284	150,000	58,125	38.8	43.3	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>484,462</b>	<b>489,625</b>	<b>394,847</b>	<b>500,000</b>	<b>134,835</b>	<b>27.0</b>	<b>34.1</b>	<b>50</b>
44101 Interest on Investments	5,865	(34,700)	2,322	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>5,865</b>	<b>(34,700)</b>	<b>2,322</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	3,571	3,240	3,875	0	2,062	0.0	53.2	
<b>Total Other Revenues</b>	<b>3,571</b>	<b>3,240</b>	<b>3,875</b>	<b>0</b>	<b>2,062</b>	<b>0.0</b>	<b>53.2</b>	<b>50</b>
<b>Total Revenues</b>	<b>902,516</b>	<b>944,178</b>	<b>803,490</b>	<b>925,000</b>	<b>258,442</b>	<b>27.9</b>	<b>32.2</b>	<b>50</b>
Variance from Prior Year		4.6%	-14.9%	15.1%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-ENGINEER FUND

Fund 873 PRIVATE DEVELOPMENT-	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40531 Encroachment Permit	352,373	280,058	321,849	275,000	209,874	76.3	65.2	
<b>Total Licenses and Permits</b>	<b>352,373</b>	<b>280,058</b>	<b>321,849</b>	<b>275,000</b>	<b>209,874</b>	<b>76.3</b>	<b>65.2</b>	<b>50</b>
42302 Sewer Application Fee	980	245	0	0	0	0.0	0.0	
42404 Planning Filing Fees	33,109	39,670	30,600	35,000	9,025	25.8	29.5	
42407 Engineering Fees	323,874	415,723	211,930	250,000	172,465	69.0	81.4	
42410 Plan Check Fees	49,249	38,107	33,571	30,000	14,531	48.4	43.3	
42428 2% Deferred Development Fee	0	0	7,179	0	0	0.0	0.0	
42440 Storm Water Plan Review Fees	79,887	105,746	62,534	62,000	60,304	97.3	96.4	
42442 Fire Plan Check Fees	0	630	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>487,099</b>	<b>600,121</b>	<b>345,814</b>	<b>377,000</b>	<b>256,325</b>	<b>68.0</b>	<b>74.1</b>	<b>50</b>
44101 Interest on Investments	3,633	(24,319)	1,978	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,633</b>	<b>(24,319)</b>	<b>1,978</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>843,105</b>	<b>855,860</b>	<b>669,641</b>	<b>652,000</b>	<b>466,199</b>	<b>71.5</b>	<b>69.6</b>	<b>50</b>
Variance from Prior Year		1.5%	-21.8%	-2.6%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-FIRE FUND

Fund 874 PRIVATE DEVELOPMENT-FIRE	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	102,154	121,503	100,611	100,000	30,386	30.4	30.2	
40518 Fire System Compliance Fee	1,023	2,621	2,750	0	227,268	0.0	8,264	
<b>Total Licenses and Permits</b>	<b>103,177</b>	<b>124,124</b>	<b>103,361</b>	<b>100,000</b>	<b>257,654</b>	<b>257.7</b>	<b>249.</b>	<b>50</b>
42404 Planning Filing Fees	16,555	19,835	15,300	16,000	4,512	28.2	29.5	
42410 Plan Check Fees	49,249	38,107	33,571	30,000	14,531	48.4	43.3	
42440 Storm Water Plan Review Fees	1,781	0	0	0	0	0.0	0.0	
42442 Fire Plan Check Fees	167,912	233,820	113,888	200,000	94,338	47.2	82.8	
<b>Total Charges for Services</b>	<b>235,497</b>	<b>291,762</b>	<b>162,759</b>	<b>246,000</b>	<b>113,381</b>	<b>46.1</b>	<b>69.7</b>	<b>50</b>
44101 Interest on Investments	3,967	(23,545)	1,677	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,967</b>	<b>(23,545)</b>	<b>1,677</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>342,641</b>	<b>392,341</b>	<b>267,797</b>	<b>346,000</b>	<b>371,035</b>	<b>107.2</b>	<b>138.</b>	<b>50</b>
Variance from Prior Year		14.5%	-31.7%	29.2%				



City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
**CANNABIS PERMIT PROGRAM FUND**

Fund 875 CANNABIS PERMIT PROGRAM	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42443 Cannabis Application Fees	0	140,316	0	18,792	0	0.0	0.0	
42444 Cannabis Planning Fees	0	4,524	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>0</b>	<b>144,840</b>	<b>0</b>	<b>18,792</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	49	(7,897)	419	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>49</b>	<b>(7,897)</b>	<b>419</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>49</b>	<b>136,943</b>	<b>419</b>	<b>18,792</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		279,375.5%	-99.7%	4,385.0%				

City of Chico  
2023-24 Annual Budget  
Fund Revenues  
CITY RECREATION FUND

Fund 876 CITY RECREATION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	0	(9,526)	(24)	0	0	0.0	0.0	
44141 Rink Sponsorships	0	91,700	71,696	0	0	0.0	0.0	
44142 Rink Admissions	0	218,642	165,679	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>300,816</b>	<b>237,351</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>300,816</b>	<b>237,351</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	-21.1%	-100.0%				

City of Chico  
 2023-24 Annual Budget  
 Fund Revenues  
 FIBER UTILITY FUND

Fund 877 FIBER UTILITY	FY 2020-21	FY 2021-22	FY 2022-23	----- FY 2023-24 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2023	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
<b>Total Revenues</b>	0	0	0	0	0	0.0	0.0	50
Variance from Prior Year		Undefined	Undefined	Undefined				

**CITY OF CHICO  
CASH FLOW PROJECTION  
FY2023-24**

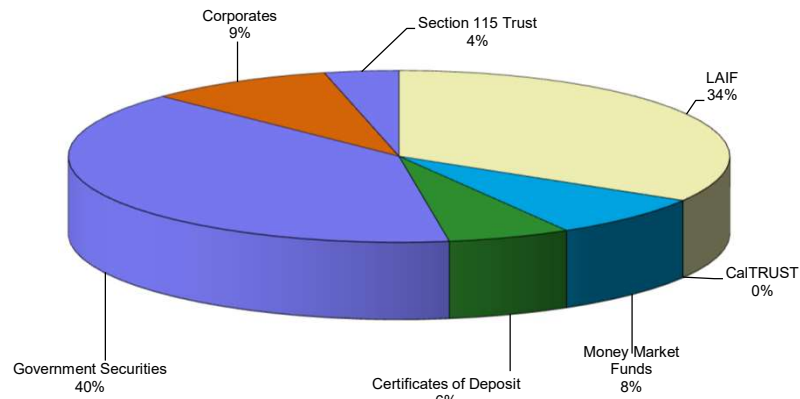
	Jul - Sep			October			November			December			January	February	March	April	May	June
<b>Operating Cash Flow</b>																		
<b>Cash Receipts</b>	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>	<i>Actuals</i>	<i>Dif.</i>							
Beginning Balance	187,494,852	187,494,852		166,160,884	166,160,884		170,976,332	170,976,332		170,705,671	170,705,671		190,689,976	206,513,235	207,018,371	203,203,565	203,558,301	219,656,032
Sales Tax	7,657,441	6,882,674	-10.1%	2,091,600	2,642,478	26.3%	2,811,923	2,594,000	-7.7%	1,990,000	2,525,708	26.9%	1,990,000	2,791,553	1,865,400	1,865,400	3,118,262	1,992,400
Sales Tax - Local 1%	5,712,430	6,111,044	7.0%	1,712,430	2,360,619	37.9%	1,884,364	1,850,083	-1.8%	1,629,209	1,976,739	21.3%	1,629,209	2,365,348	1,527,198	1,527,198	2,545,330	1,631,166
Property Tax	684,652	796,932	16.4%	962,601	969,907	0.8%	-	-	0.0%	152,144	130,558	-14.2%	9,017,620	-	-	-	7,655,699	214,682
Residual Property Tax Increment	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	2,691,297	-	-	-	-	2,339,531
ROPS Payment	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	3,229,767	-	-	-	4,928,832	-
Utility Users Tax	2,811,608	2,895,499	3.0%	153,885	968,996	529.7%	824,274	773,675	-6.1%	688,606	634,378	-7.9%	850,537	971,801	825,077	996,714	548,523	706,305
Transient Occupancy Tax	874,404	1,090,714	24.7%	485,141	311,345	-35.8%	322,559	392,072	21.6%	419,202	211,942	-49.4%	213,907	245,357	235,741	0	312,560	438,693
Franchise Fees (Cable, Electric, Gas & Waste)	788,713	569,594	-27.8%	568,729	598,856	5.3%	237,576	-	-100.0%	-	-	0.0%	561,135	227,411	-	1,593,015	276,117	-
Other Taxes	202,035	152,661	-24.4%	44,003	48,468	10.1%	69,501	44,282	-36.3%	50,625	43,428	-14.2%	41,193	38,105	39,164	27,488	44,948	87,245
Licenses & Permits	670,325	604,589	-9.8%	208,039	248,669	19.5%	160,483	270,512	68.6%	229,116	367,539	60.4%	172,533	172,748	273,297	239,650	236,412	222,189
Gas Tax	633,151	1,390,608	119.6%	356,635	754,279	111.5%	253,040	244,740	-3.3%	241,933	457,743	89.2%	261,611	113,048	238,192	224,444	194,689	1,208,290
TDA, STA	-	-	0.0%	-	-	0.0%	-	993,039	100.0%	-	-	100.0%	-	345,810	-	-	349,493	1,172,560
Intergov't Revenue	1,383,795	446,421	-67.7%	250,447	286,436	14.4%	342,625	182,599	-46.7%	1,518,389	23,501	-98.5%	4,677,745	45,867	310,309	-	173,934	56,062
CDBG Annual Allotment	150,229	223,569	48.8%	-	-	0.0%	-	373,766	100.0%	-	-	0.0%	-	-	-	566,720	-	-
Home Program Annual Allotment	2,234,097	14,901	-99.3%	-	-	0.0%	-	12,434	100.0%	-	-	0.0%	940,927	-	-	-	-	-
Emergency Response - Mutual Aid	-	40,736	100.0%	34,772	-	-100.0%	14,911	-	-100.0%	117,032	85,258	-27.1%	-	54,540	-	-	-	-
Settlement - Fire Victims Trust	-	-	0.0%	-	-	0.0%	-	-	0.0%	21,100,000	20,973,641	-0.6%	-	-	3,500,000	-	-	-
Sewer Service Fees	3,434,459	3,097,558	-9.8%	1,096,733	1,359,672	24.0%	1,456,399	1,230,502	-15.5%	1,211,456	1,572,841	29.8%	1,130,539	1,161,076	978,168	1,170,909	1,385,285	1,611,125
Charges for Services	753,239	802,912	6.6%	193,924	118,934	-38.7%	146,605	620,843	323.5%	266,905	161,679	-39.4%	127,490	158,705	116,645	-	454,650	132,373
Development Fees	1,092,382	885,489	-18.9%	330,599	1,110,542	235.9%	1,030,455	206,534	-80.0%	613,228	893,225	45.7%	195,887	-	249,087	115,565	1,348,921	438,113
Parking Meters	184,124	183,006	-0.6%	76,662	65,765	-14.2%	73,505	47,708	-35.1%	-	40,306	100.0%	41,131	30,824	-	41,897	46,568	-
Parking Fines	135,177	111,691	-17.4%	37,822	25,443	-32.7%	48,010	28,458	-40.7%	48,957	16,105	-67.1%	40,547	47,904	46,409	35,471	6,423	10,554
Fines & Forfeitures	53,350	57,608	8.0%	20,054	8,029	-60.0%	13,467	8,574	-36.3%	23,922	2,539	-89.4%	12,446	9,854	72,351	1,186	29,928	3,897
Investment Interest Earnings	302,891	630,799	108.3%	356,598	670,522	88.0%	59,788	97,846	63.7%	147,931	134,155	-9.3%	314,818	101,838	76,798	547,082	61,638	133,973
Other Receipts	1,880,871	1,150,492	-38.8%	1,178,315	568,533	-51.8%	271,014	460,538	69.9%	356,028	167,116	-53.1%	1,468,409	558,818	626,987	82,738	774,345	758,896
<b>Total Cash Receipts</b>	<b>31,639,373</b>	<b>28,139,497</b>	<b>-11.1%</b>	<b>10,158,989</b>	<b>13,117,493</b>	<b>29.1%</b>	<b>10,020,499</b>	<b>10,432,205</b>	<b>4.1%</b>	<b>30,804,683</b>	<b>30,418,401</b>	<b>-1.3%</b>	<b>29,608,748</b>	<b>9,440,607</b>	<b>10,980,823</b>	<b>9,035,478</b>	<b>24,492,555</b>	<b>13,158,053</b>
<b>Cash Disbursements</b>																		
Payroll Expenses	12,602,969	12,617,658	0.1%	3,414,536	3,309,397	-3.1%	3,600,505	4,157,955	15.5%	3,913,989	4,141,547	5.8%	3,419,458	3,300,387	4,978,343	3,676,078	3,185,305	3,540,954
Debt Service	3,147,267	3,127,853	-0.6%	-	-	0.0%	2,143,625	2,143,564	0.0%	-	-	0.0%	-	-	3,147,267	-	319,125	1,195,793
CalPERS UAL Payment	11,417,787	11,417,787	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	-	-
Other Disbursements	26,921,456	22,310,167	-17.1%	9,092,855	4,992,648	-45.1%	6,902,190	4,401,347	-36.2%	5,546,922	6,292,549	13.4%	10,366,031	5,635,084	6,670,020	5,004,663	4,890,394	4,709,555
<b>Total Cash Disbursements</b>	<b>54,089,479</b>	<b>49,473,465</b>	<b>-8.5%</b>	<b>12,507,391</b>	<b>8,302,045</b>	<b>-33.6%</b>	<b>12,646,320</b>	<b>10,702,866</b>	<b>-15.4%</b>	<b>9,460,911</b>	<b>10,434,096</b>	<b>10.3%</b>	<b>13,785,489</b>	<b>8,935,472</b>	<b>14,795,630</b>	<b>8,680,742</b>	<b>8,394,824</b>	<b>9,446,301</b>
<b>Total Cash Flow</b>	<b>(22,450,106)</b>	<b>(21,333,968)</b>		<b>(2,348,401)</b>	<b>4,815,448</b>		<b>(2,625,821)</b>	<b>(270,661)</b>		<b>21,343,772</b>	<b>19,984,305</b>		<b>15,823,260</b>	<b>505,136</b>	<b>(3,814,807)</b>	<b>354,736</b>	<b>16,097,731</b>	<b>3,711,752</b>
<b>Total Cash Balance End of Month</b>	<b>165,044,746</b>	<b>166,160,884</b>		<b>163,812,482</b>	<b>170,976,332</b>		<b>168,350,511</b>	<b>170,705,671</b>		<b>192,049,443</b>	<b>190,689,976</b>		<b>206,513,235</b>	<b>207,018,371</b>	<b>203,203,565</b>	<b>203,558,301</b>	<b>219,656,032</b>	<b>223,367,784</b>
<b>Restricted Bond Proceeds Included</b>	<b>97,383</b>	<b>97,383</b>		<b>97,383</b>	<b>97,383</b>		<b>97,383</b>	<b>97,383</b>		<b>97,383</b>	<b>97,383</b>		<b>97,383</b>	<b>97,383</b>	<b>97,383</b>	<b>97,383</b>	<b>97,383</b>	<b>97,383</b>
<b>"Spendable" Cash Balance</b>	<b>164,947,363</b>	<b>166,063,501</b>	<b>0.7%</b>	<b>163,715,099</b>	<b>170,878,949</b>	<b>4.4%</b>	<b>168,253,128</b>	<b>170,608,288</b>	<b>1.4%</b>	<b>191,952,060</b>	<b>190,592,593</b>	<b>-0.7%</b>	<b>206,415,852</b>	<b>206,920,988</b>	<b>203,106,182</b>	<b>203,460,918</b>	<b>219,558,649</b>	<b>223,270,401</b>

**City of Chico  
Investment Portfolio Report  
December 31, 2023**

<u>Summary of Investments</u>	<u>Cost Basis*</u>	<u>Fair Value**</u>	<u>Interest Received</u>	<u>Gain/(Loss) on Investment</u>
Local Agency Investment Fund (LAIF)	53,026,704.38	53,026,704.38	0.00	0.00
CalTRUST	52,517.84	50,246.20	153.22	0.00
Money Market Mutual Fund	12,506,005.77	12,506,005.77	9,178.12	0.00
Certificates of Deposit	10,000,000.00	9,485,644.31	4,041.10	0.00
Government Securities	67,055,000.00	62,694,518.15	51,787.50	0.00
Corporates	15,000,000.00	14,314,902.45	26,500.00	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	5,921,426.10	5,733,135.65	42,495.10	0.00
<b>Total Pooled Investments</b>	<b>163,561,654.09</b>	<b>157,811,156.91</b>	<b>134,155.04</b>	<b>0.00</b>
Investments Held In Trust	2,586,075.44	2,586,075.44	10,513.34	0.00
<b>Total Investments</b>	<b>166,147,729.53</b>	<b>160,397,232.35</b>	<b>144,668.38</b>	<b>0.00</b>

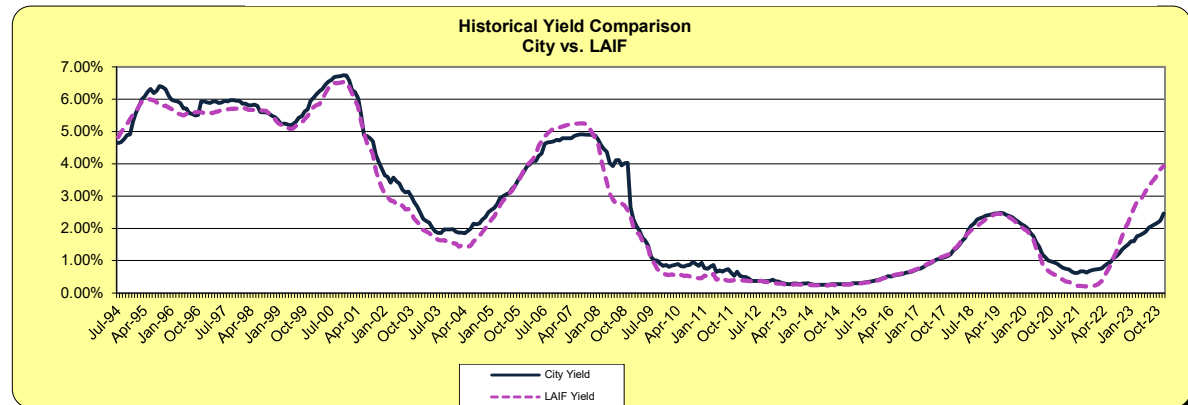
**Distribution of Pooled Investments**

	<u>Fair Value</u>	<u>% Split</u>
LAIF	53,026,704.38	33.6%
CalTRUST	50,246.20	0.0%
Money Market Funds	12,506,005.77	7.9%
Certificates of Deposit	9,485,644.31	6.0%
Government Securities	62,694,518.15	39.7%
Corporates	14,314,902.45	9.1%
Section 115 Trust	5,733,135.65	3.6%
<b>Total Pooled Investments</b>	<b>157,811,156.91</b>	



**Weighted Annual Yield**

Current Month	2.47%
Prior Month	2.24%
Average Days to Maturity	427



\* Cost Basis: The value paid on the purchase date of the asset.

\*\* Fair Value: The value at which a financial instrument could be exchanged in a current transaction.

**City of Chico**  
**Investment Portfolio Report**  
**December 31, 2023**

Type of Investment / Financial Institution	Yield to Maturity	Cost Basis*	Fair Value**	Interest Received	Gain/(Loss) On Investment	Maturity Date
<b><i>City Investment Portfolio - Pooled Investments</i></b>						
<b><i>State of California Local Agency Investment Fund (LAIF)</i></b>						
City of Chico	3.929%	46,231,473.39	46,231,473.39			N/A
Chico Urban Area JPFA	3.929%	6,795,230.99	6,795,230.99			N/A
<b>Total Local Agency Investment Fund</b>		<b>53,026,704.38</b>	<b>53,026,704.38</b>	<b>0.00</b>	<b>0.00</b>	
<b><i>CalTRUST</i></b>						
CalTRUST Medium Term Fund	3.880%	52,517.84	50,246.20	153.22		N/A
<b>Total CalTRUST</b>		<b>52,517.84</b>	<b>50,246.20</b>	<b>153.22</b>	<b>0.00</b>	
<b><i>Money Market Mutual Fund</i></b>						
Wells Fargo Bank, N.A.	5.220%	12,506,005.77	12,506,005.77	9,178.12		N/A
<b>Total Money Market Fund</b>		<b>12,506,005.77</b>	<b>12,506,005.77</b>	<b>9,178.12</b>	<b>0.00</b>	
<b><i>Certificates of Deposit</i></b>						
Bankwell Bank	0.400%	250,000.00	248,956.99			1/30/2024
Alma Bank	1.550%	250,000.00	248,675.14	318.49		2/21/2024
Customers Bank	5.200%	250,000.00	249,843.54			3/28/2024
Evergreen Bank	1.200%	250,000.00	246,864.14	246.58		4/2/2024
Luana Savings Bank	0.400%	250,000.00	243,936.33			7/10/2024
Northwest Bank	2.100%	250,000.00	246,081.59	431.51		7/11/2024
Commercial Bank Harrogate	2.000%	250,000.00	245,864.89	410.96		7/15/2024
Raymond James Bank NA	2.000%	250,000.00	245,030.57			8/23/2024
First National Bank of America	0.350%	250,000.00	241,371.79	71.92		9/25/2024
Live Oak Banking Company	1.850%	250,000.00	242,673.40	380.14		11/27/2024
Texas Exchange Bank SSB	0.500%	250,000.00	239,230.61	102.74		12/11/2024
BMO Harris Bank NA	0.500%	250,000.00	236,282.51	311.64		3/28/2025
Charles Schwab Bank	5.050%	250,000.00	249,924.72			3/28/2025
Bank of New York Mellon	4.500%	250,000.00	247,524.78			4/4/2025
Thomaston Savings Bank	1.200%	250,000.00	238,064.35			4/14/2025
Horizon Bank/Waverly NE	1.300%	250,000.00	238,281.04	267.12		4/15/2025
Pacific Western Bank	1.350%	250,000.00	238,484.81			4/16/2025
Southstate Bank	1.300%	250,000.00	238,309.46			4/17/2025
Preferred Bank LA Calif	0.500%	250,000.00	233,435.23	102.74		7/17/2025
BMW Bank North America	0.800%	250,000.00	234,077.81			8/13/2025
Bank Hapoalim BM NY	0.450%	250,000.00	232,010.90			9/15/2025
JP Morgan Chase Bank NA	0.500%	250,000.00	230,087.76	626.71		12/15/2025
Chambers Bank	0.450%	250,000.00	228,785.09			1/27/2026
Bank OZK	0.550%	250,000.00	228,635.77	113.01		2/13/2026
1st Security Bank of Washington	0.500%	250,000.00	228,041.38	102.74		2/25/2026
Bankunited NA	0.800%	250,000.00	228,937.01	164.38		3/19/2026

\* Cost Basis: The value paid on the purchase date of the asset.

\*\* Fair Value: The value at which a financial instrument could be exchanged in a current transaction.

**City of Chico**  
**Investment Portfolio Report**  
**December 31, 2023**

CFG Community Bank	0.700%	250,000.00	228,307.19		3/30/2026
Toyota Financial SGS Bk	0.900%	250,000.00	228,759.83		4/22/2026
Bank of Princeton	0.600%	250,000.00	224,272.33	123.29	7/28/2026
Meridian Bank	0.700%	250,000.00	224,877.53	143.84	7/28/2026
Exchange Bank	0.600%	250,000.00	224,046.16	123.29	8/6/2026
Merrick Bank	0.650%	250,000.00	223,693.46		8/31/2026
Synchrony Bank	0.950%	250,000.00	225,519.22		9/10/2026
State Bank of India	1.150%	250,000.00	225,536.89		10/29/2026
Barclays Bank/Delaware	2.650%	250,000.00	233,432.10		4/13/2027
Morgan Stanley Pvt Bank	2.750%	250,000.00	234,125.07		4/20/2027
Capital One NA	3.050%	250,000.00	236,321.65		5/4/2027
First Foundation Bank	4.600%	250,000.00	248,337.94		7/19/2027
Discover Bank	3.500%	250,000.00	239,437.22		7/29/2027
City National Bank	5.000%	250,000.00	259,566.11		3/31/2028
<b>Total Certificates of Deposit</b>		<b>10,000,000.00</b>	<b>9,485,644.31</b>	<b>4,041.10</b>	<b>0.00</b>

**Government Securities**

Federal Home Loan Bank	2.450%	1,000,000.00	996,006.47		3/8/2024
Inter-American Devel Bank	0.300%	1,000,000.00	986,000.36		4/16/2024
International Bank Recon & Development	0.375%	1,000,000.00	976,949.66		8/28/2024
Federal Farm Credit Bank	0.315%	2,000,000.00	1,921,566.76		11/12/2024
Federal Home Loan Bank	0.500%	2,000,000.00	1,916,192.46		12/30/2024
Freddie Mac	0.450%	850,000.00	808,903.84		2/27/2025
Federal Farm Credit Bank	0.362%	2,150,000.00	2,045,864.88		3/3/2025
California State Taxable GO Bonds	0.710%	3,400,000.00	3,341,843.34		4/1/2025
University of California CA Revenue Bonds	0.446%	1,000,000.00	948,685.50		5/15/2025
Florida St Board of Ed	0.549%	700,000.00	660,360.47	1,925.00	6/1/2025
Federal Farm Credit Bank	0.384%	1,000,000.00	945,195.23	3,400.00	6/10/2025
Federal Home Loan Bank	0.340%	1,000,000.00	946,217.17	3,125.00	6/27/2025
Fannie Mae	1.053%	1,000,000.00	944,614.73		7/24/2025
Los Angeles CA Community College Dist	0.700%	2,000,000.00	1,878,786.60		8/1/2025
Fannie Mae	0.500%	1,000,000.00	939,569.25		8/27/2025
Freddie Mac	0.535%	1,000,000.00	933,522.65		9/23/2025
Federal Farm Credit Bank	0.529%	1,650,000.00	1,542,084.34		9/29/2025
Federal Farm Credit Bank	0.636%	2,000,000.00	1,862,472.82		10/21/2025
Freddie Mac	0.616%	1,000,000.00	931,969.84		10/27/2025
Fannie Mae	0.565%	1,000,000.00	931,658.88		11/7/2025
Federal Home Loan Bank	0.406%	2,000,000.00	1,862,796.62	7,500.00	11/28/2025
Freddie Mac	0.409%	1,250,000.00	1,160,602.05	3,875.00	12/1/2025
Freddie Mac	0.681%	1,000,000.00	926,977.33	3,125.00	12/17/2025
Federal Home Loan Bank	0.729%	2,305,000.00	2,138,088.91		1/28/2026
International Bank Recon & Development	0.781%	1,000,000.00	924,801.68		2/10/2026
International Bank Recon & Development	0.725%	2,000,000.00	1,841,669.90		2/24/2026
Federal Home Loan Bank	0.820%	2,000,000.00	1,851,938.38	8,200.00	3/16/2026
Federal Home Loan Bank	0.850%	2,000,000.00	1,850,721.74		3/30/2026

\* Cost Basis: The value paid on the purchase date of the asset.

\*\* Fair Value: The value at which a financial instrument could be exchanged in a current transaction.

**City of Chico**  
**Investment Portfolio Report**  
**December 31, 2023**

California State Taxable Various Purpose GO	3.100%	1,000,000.00	960,285.50		4/1/2026
Federal Home Loan Bank	0.875%	1,000,000.00	922,293.59		5/18/2026
Federal Home Loan Bank	0.985%	1,000,000.00	923,203.70		5/19/2026
Freddie Mac	0.813%	2,000,000.00	1,833,091.68	7,500.00	6/23/2026
Inter-American Devel Bank	0.750%	2,000,000.00	1,893,937.44		7/23/2026
Federal Farm Credit Bank	0.830%	2,000,000.00	1,828,902.28		8/10/2026
Inter-American Devel Bank	0.750%	2,000,000.00	1,824,830.00		8/19/2026
Federal Home Loan Bank	1.080%	2,000,000.00	1,835,145.02		9/15/2026
Federal Home Loan Bank	1.500%	1,000,000.00	934,482.19		9/29/2026
California State Taxable Bid Group A	0.978%	500,000.00	473,518.30		10/1/2026
Federal Farm Credit Bank	1.031%	1,000,000.00	913,925.34		10/7/2026
Federal Home Loan Bank	1.065%	1,750,000.00	1,598,671.25		10/28/2026
Federal Home Loan Bank	1.270%	2,000,000.00	1,833,818.90		11/24/2026
California St Dept of Wtr Resources	1.425%	2,500,000.00	2,269,261.00	13,137.50	12/1/2026
Univ of California Revenues	4.357%	1,000,000.00	905,605.80		5/15/2027
California St Univ Revenue	4.478%	1,000,000.00	973,373.10		11/1/2027
California St Univ Revenue	4.450%	2,000,000.00	1,754,111.20		11/1/2028
<b>Total Government Securities</b>		<b>67,055,000.00</b>	<b>62,694,518.15</b>	<b>51,787.50</b>	<b>0.00</b>
<b>Corporates</b>					
Goldman Sachs Group Inc	1.000%	1,000,000.00	958,398.68		11/12/2024
Wells Fargo and Company	0.786%	1,000,000.00	977,929.88		2/19/2025
Apple Inc	0.864%	1,000,000.00	939,920.39		8/20/2025
Johnson & Johnson	0.676%	1,000,000.00	936,983.00		9/1/2025
Merck & Co Inc	0.800%	1,000,000.00	927,295.23		2/24/2026
JP Morgan Chase & Co.	1.008%	2,000,000.00	1,936,659.80		4/1/2026
Wells Fargo and Company	1.176%	2,000,000.00	1,916,465.06		4/22/2026
Amazon.com Inc	1.000%	1,000,000.00	924,153.48		5/12/2026
John Deere Capital Corp	0.854%	2,000,000.00	1,913,644.08	26,500.00	6/10/2026
Goldman Sachs Group Inc	1.500%	1,000,000.00	903,481.05		8/30/2026
JP Morgan Chase & Co.	4.550%	1,000,000.00	974,140.14		7/29/2027
Wells Fargo & Company	6.250%	1,000,000.00	1,005,831.66		10/21/2027
<b>Total Corporates</b>		<b>15,000,000.00</b>	<b>14,314,902.45</b>	<b>26,500.00</b>	<b>0.00</b>
<b>Section 115 Trust</b>					
City of Chico CA Public Entity Pension Stabiliza	3.800%	5,921,426.10	5,733,135.65	42,495.10	N/A
<b>Total Section 115 Trust</b>		<b>5,921,426.10</b>	<b>5,733,135.65</b>	<b>42,495.10</b>	<b>0.00</b>
<b>Total City Pooled Investments</b>		<b>163,561,654.09</b>	<b>157,811,156.91</b>	<b>134,155.04</b>	<b>0.00</b>

\* Cost Basis: The value paid on the purchase date of the asset.

\*\* Fair Value: The value at which a financial instrument could be exchanged in a current transaction.



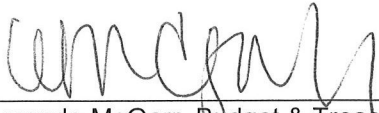
**City of Chico**  
**Investment Portfolio Report**  
**December 31, 2023**

Type of Investment / Financial Institution	Yield to Maturity	Cost Basis*	Fair Value**	Interest Earned	Gain/(Loss) On Investment	Maturity Date
<b><i>City Investment Portfolio - Investments held in Trust</i></b>						
<b>2017 Tax Allocation Refunding Bonds</b>						
First American Government Oblig Fund	5.040%	2,485,779.74	2,485,779.74	10,217.64		N/A
<b>2020 Sewer Refunding Bonds</b>						
First American Government Oblig Fund	5.040%	295.70	295.70	295.70		N/A
<b>General Liability Insurance Reserve</b>						
Umpqua Bank	N/A	100,000.00	100,000.00			N/A
<b>Total Investments Held In Trust</b>		<b>2,586,075.44</b>	<b>2,586,075.44</b>	<b>10,513.34</b>	<b>0.00</b>	
<b>TOTAL INVESTMENTS</b>		<b>166,147,729.53</b>	<b>160,397,232.35</b>	<b>144,668.38</b>	<b>0.00</b>	

\* Cost Basis: The value paid on the purchase date of the asset.

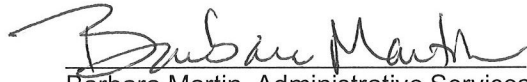
\*\* Fair Value: The value at which a financial instrument could be exchanged in a current transaction.

Prepared by:



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Reviewed and Approved by:



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Approved and Recommended by:



Mark Sorensen, City Manager

**DISTRIBUTION:**

City Clerk (2)

**ATTACHMENTS:**

Attachment A – Financial Summary Report by Fund

Attachment B – Department Operating Summary Reports, Department Expense Reports (by category) and  
Department Expense Reports (by object)

Attachment C – Interoffice Budget Modifications

Attachment D – Department Expense Category Summary Reports (Allocations Report)

Attachment E – Fund Revenue Reports

Attachment F – Cash Flow Projections Report

Attachment G – Investment Portfolio Report