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## FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Mayor Coolidge, Councilmember Huber, and Chair Morgan  
**Meeting of Wednesday, January 27, 2021 – 8:30 a.m. to 10:30 a.m.**  
Meeting Held Virtually Via Zoom

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**Due to COVID 19 restrictions - the public is invited to participate in this meeting remotely,  
by connecting with Zoom:**

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+14086380968,,94926486263#,,,,\*492589# US (San Jose)

### **REGULAR AGENDA**

#### **A. APPOINTMENT OF MEMBERS TO THE AD HOC CITIZEN'S COMMITTEE (CDBG-CAC) FOR THE PURPOSES OF REVIEWING AND RECOMMENDING COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PUBLIC SERVICES APPLICATIONS**

City Council authorized the creation of the CDBG-CAC to consider funding applications beginning with the 2016-17 CDBG Public Services funding cycle and directed the Finance Committee to make appointments to the CDBG-CAC. Seven applicants were appointed in January 2016 and another two were appointed last year due to vacancies from the initial appointments. Two members notified the City this year, that they would be stepping down so additional appointments are needed. **(Report—MaryJo Alonzo, Housing Specialist)**

Recommendation: *The Community Development Department Director—Planning and Housing recommends that the Finance Committee confirm new appointments to this committee from the applications received, consistent with the recommendations for such appointments further described in the staff report.*

#### **B. 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, 2020. 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 2020 Audit Financial Reports for final approval.*

#### **C. MONTHLY FINANCIAL REPORT**

The Deputy Director - Finance will present the Monthly Financial Report and Budget Monitoring Reports through December 31, 2020. **(Report – Barbara Martin, Deputy Director – Finance)**

#### **D. ADMINISTRATIVE SERVICES DIRECTOR – Verbal Report**

E. **BUSINESS FROM THE FLOOR** - *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.*

F. **ADJOURNMENT**

The meeting will adjourn no later than 10:30 a.m. to the next regular Finance Committee Meeting on February 24, 2021 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: 1/21/21 prior to 5:00 p.m. at 421 Main St. Chico, CA 95928 and [www.ci.chico.ca.us](http://www.ci.chico.ca.us)**

**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 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.



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## Finance Committee Agenda Report

Meeting Date: January 27, 2021

TO: Finance Committee

FROM: MaryJo Alonzo, Housing Specialist, 879-6302

RE: Appointment of members to the Ad Hoc Citizen's Committee (CDBG-CAC) for the Purposes of Reviewing and Recommending Community Development Block Grant (CDBG) Public Services Applications

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### REPORT IN BRIEF

City Council authorized the creation of the CDBG-CAC to consider funding applications beginning with the 2016-17 CDBG Public Services funding cycle and directed the Finance Committee to make appointments to the CDBG-CAC. Seven applicants were appointed in January 2016 and another two were appointed last year due to vacancies from the initial appointments. Two members notified the City this year, that they would be stepping down so additional appointments are needed.

Recommendation: The Community Development Department Director—Planning and Housing recommends that the Finance Committee confirm new appointments to this committee from the applications received, consistent with the recommendations for such appointments further described in the staff report.

### FISCAL IMPACT

There is no fiscal impact to City Funds associated with the CDBG-CAC.

### BACKGROUND

The City receives CDBG funds annually, as an entitlement grantee from HUD to be used for programming and projects meeting the needs of low- to moderate-income, and special needs community members. Criteria for use of the funds is established by HUD and identified in the adopted and approved, Five-Year Consolidated Plan and Annual Action Plan.

HUD rules state that up to 15% of an entitlement city's annual allocation may be expended for Public Services. For CDBG purposes, Public Services are considered to be social and human services which benefit low to moderate income persons. City Council Budget Policy F.1.a. states that a portion of the annual entitlement will be set aside for the purpose of providing funding assistance to community organizations providing public services.

Annually, a competitive application process is conducted to award funds to agencies providing public services.

Staff researched best practices and determined that a CDBG-CAC made up of community members with experience and knowledge of the social service needs in the community, in addition to community members at large, are best suited to review eligible applications and make award recommendations to be included in the Annual Action Plan for City Council consideration and adoption. The creation of the CDBG-CAC allows the City to:

- Address the federal requirement of public engagement with low income populations by involving low income representatives in funding recommendations;
- Provide an independent third-party body to relieve Finance Committee members and staff of the additional work that comes with the application review and funding recommendation process; and
- Prioritize funding decisions in alignment with the Consolidated Plan for greater efficiency and impact.

At its December 15, 2015 meeting, the Council approved the formation of the CDBG-CAC and directed the Finance

Committee to make committee appointments. The Finance Committee made its first appointments at its meeting in January 2016 based upon the following staff recommendations:

Appointment of up to five (5) people from among the membership of the groups listed below, and up to two (2) individuals from the community at large in order to ensure a balance of perspective.

- Existing advisory bodies within the community focused on the needs of low-income citizens, especially those who are experiencing homelessness or are at risk of homelessness, including the Greater Chico Homeless Task Force and the Butte Countywide Continuum of Care
- Citizens or agencies involved in groups that have experience and knowledge of the social service needs in the community, but are not normally applicants for the Public Service CDBG funds, thus steering clear of potential conflicts of interest including: Butte County Behavioral Health, Community Housing Improvement Program, Caring Choices, Northern Valley Catholic Social Services, Housing Authority of the County of Butte, Chico Interfaith Council, formerly homeless individuals or other low-income beneficiaries.

## **DISCUSSION**

For the past five funding cycles, the CDBG-CAC has reviewed and made funding recommendations that are forwarded onto City Council. The consensus is that this process has worked well, and members have provided positive feedback regarding their participation. For various reasons, only four members are available to participate in the 2021-2022 funding round, so additional appointments are necessary.

Notice of the recruitment for the CDBG-CAC was emailed to various representatives of applicable organizations. Staff received three (3) applications for this current recruitment. A list of existing members and applicants, including their affiliation, is included as **Attachment A** and current recruitment applications are included as **Attachment B**.

The CDBG-CAC will hold two meetings which are open to the public in March. The first meeting will provide the applicants with the opportunity to present their funding request and allow the CDBG-CAC to ask questions. At the second meeting, the CDBG-CAC will make funding recommendations to be included in the Draft HUD Annual Action Plan and forwarded to the City Council at its April 20, 2021 meeting.

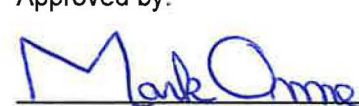
## **PUBLIC CONTACT:**

Notice of the recruitment for the CAC was emailed to various representatives of applicable organizations.

Reviewed by:

  
\_\_\_\_\_  
Brendan Vieg, Director  
Community Development—Planning and Housing

Approved by:

  
\_\_\_\_\_  
Mark Orme, City Manager

## **DISTRIBUTION:**

City Clerk (3)  
CDD-Housing  
Applicants (3)

## **ATTACHMENTS:**

Attachment A: List of Applicants  
Attachment B: Applications for Committee and Staff only

**FILE:** HUD General Administration/Public Services

**Ad Hoc Citizen's Committee (CDBG-CAC) Members  
2021-2022**

**Current members:**

<b>Name</b>	<b>Affiliation</b>	<b>Employer/Occupation</b>	<b>Known Conflict</b>
Wendy Phillips	Social Services	CHIP/Director of Prop Mgmt.	No
Christine Boyle	General	Butte County Appraiser/Real Estate Broker	No
Yvonne McQuaid	Social Services	Butte Co. Public Health/Retired	No
Sarah Santana	General	SNB Regulatory & Compliance	No

**Applicants:**

<b>Name</b>	<b>Affiliation</b>	<b>Employer/Occupation</b>	<b>Known Conflict</b>
Meagan Meloy	Social Services	Butte County Office of Education	No
Tamra Young	Social Services	Butte County Housing Authority	No
Keesha Hills	Social Services	Oroville Southside Community Improvement Assoc.	No

**City of Chico  
Ad Hoc Citizen Advisory Committee Application  
2021-2022**

**Applicant Information**

**Name:** Meagan Meloy

**Home Phone:**

**Address:**

**Cell Phone:**


**City/State/Zip:** Chico CA 95926

**Email Address:** mmeloy@bcoe.org

**Name of Employer:** Butte County Office of Education

**Occupation:** Director, School Ties & Prevention Services

**Business Phone Number:** 530-879-3781

**Education/Experience:** Master's in Public Administration, CSUC 2009. 20 years experience working in non-profits and local government. Federal, state, and local grant writing and administration, including HUD grants and California Department of Education grants. Expertise in program development, \* budgeting, and reporting. Populations served include families and 

**Have you served on a Board of Directors or on a City Commission or Board in the past year? If so, please identify the organization, commission, board or committee.**

Butte 211/ Helpcentral Inc  
Children's Services Coordinating Council, Executive Committee  
Butte County Homeless Continuum of Care Council

\* budgeting, and reporting. Populations served include families and students experiencing homelessness and children and youth in foster care.

Please return the application to City of Chico's Housing Division, 411 Main St., 2nd Floor or P.O. Box 3420, Chico, CA 95927 or via email: maryjo.alonzo@chicoca.gov by end of day **December 18, 2020**.

**City of Chico  
Ad Hoc Citizen Advisory Committee Application  
2021-2022**

**Applicant Information**

**Name:** Tamra Young

**Home Phone:**

**Address:**

**Cell Phone:**

**City/State/Zip:** Chico, CA 95928

**Email Address:** TamraY@butte-housing.com

**Name of Employer:** Housing Authority of the County of Butte

**Occupation:** Administrative Operations Director

**Business Phone Number:** (530) 895-4474 Ext 214

**Education/Experience:** Almost 20 years serving low and moderate income residents of Butte and Glenn County at the Housing Authority. Prior to that, nine years working in investment banking industry (municipal bonds financial advisor/underwriter firms in Bay Area).

**Have you served on a Board of Directors or on a City Commission or Board in the past year? If so, please identify the organization, commission, board or committee.**

Currently serving on the Board of Directors for Chico Theater Company.

Please return the application to City of Chico's Housing Division, 411 Main St., 2nd Floor or P.O. Box 3420, Chico, CA 95927 or via email: maryjo.alonzo@chicoca.gov by end of day **December 18, 2020**.

**City of Chico  
Ad Hoc Citizen Advisory Committee Application  
2021-2022**

**Applicant Information**

**Name:** Keesha Hills

**Home Phone:**

**Address:**

**Cell Phone:**

**City/State/Zip:** Chico, CA 95926

**Email Address:** keeshahills@gmail.com / osciasocc@outlook.com

**Name of Employer:** Oroville Southside Community Improvement Assoc.,

**Occupation:** Senior Administrator

**Business Phone Number:** (530) 693-0728

**Education/Experience:** 7 Property Management and senior-level Administrative experience with both non-profit and for-profit entities.

**Have you served on a Board of Directors or on a City Commission or Board in the past year? If so, please identify the organization, commission, board or committee.**

Currently serving as the President of a local faith-based nonprofit (Faith Temple International Ministries) as well as Chairman of the Advisory team for United Way of Northern California.

Please return the application to City of Chico's Housing Division, 411 Main St., 2nd Floor or P.O. Box 3420, Chico, CA 95927 or via email: maryjo.alonzo@chicoca.gov by end of day **December 18, 2020.**





## Finance Committee Agenda Report

Meeting Date: 1/27/21

TO: Finance Committee  
FROM: Kathryn Mathes, Accounting Manager  
RE: Review of June 30, 2020 Audited Financial Reports

### 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, 2020. 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 Comprehensive Annual Financial Report (CAFR)
- Single Audit Report
- Report to Management – “Auditors’ Communication With Those Charged With Governance”
- City of Chico Passenger Facility Charges Report
- Chico Urban Area Joint Powers Financing Authority Report
- Appropriations Limit Report

### 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:

Kathryn Mathes, Accounting Manager

Approved and recommended by:

Mark Orme, City Manager

Approved by:

Scott Dowell, Administrative Services Director

### ATTACHMENTS:

- City of Chico Comprehensive Annual Financial Report, Single Audit Report, Report to Management, City of Chico Passenger Facility Charges Report, Chico Urban Area Joint Powers Financing Authority Report and Appropriations Limit Report

### DISTRIBUTION:

City Clerk (3), City Manager, City Attorney

# **CITY OF CHICO**

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**Chico, California**



## **Comprehensive Annual Financial Report**

**Year Ended June 30, 2020**

**Prepared by:**

**Chico Finance Department**

# CITY OF CHICO, CALIFORNIA

June 30, 2020

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 June 30, 2020  
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ADMINISTRATIVE  
SERVICES DEPARTMENT

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411 Main Street – 1<sup>st</sup> Floor (530) 879-7300  
P.O. Box 3420 Fax (530) 895-4656  
Chico, CA 95927 <http://www.ci.chico.ca.us>

December 4, 2020

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 Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020. The Administrative Services Department publishes the CAFR 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, 2020, 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 February 5, 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 110,326.

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 over 17,000 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, 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; and general administrative services.

The City Council also governs the Chico Parking Authority. This agency is reported as a blended component unit in the attached financial statements. In addition, two members of the City Council serve on the board of the Chico Urban Area Joint Powers Financing Authority, which provides services exclusively to the City and thus is reported as a discretely presented component unit.

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 category level.

## **COVID-19**

The outbreak of coronavirus disease (COVID-19) has been declared a pandemic by the World Health Organization. Governor Newsom declared a state of emergency in the State on March 4, 2020 and the Chico City Council declared a state of emergency in the City on March 25, 2020. In March, the Governor signed an Executive Order requiring the shut-down of all non-essential business and mandated that all employees, other than essential workers, remain at home.

The sudden cessation of business activity, travel and tourism resulting from the pandemic, and the government's response to it, had a devastating impact on the retail and hospitality sectors in Chico. Many restaurants and retail businesses closed, and the hotel occupancy rate dropped.

The unemployment rate has climbed from 5% as of June 30, 2019 to 9% as of June 30, 2020.

## **Chico's Economic Condition**

### ***Local Economy***

Aside from the COVID-19 effects, Chico's local economy continues to make steady positive progress and growth in the areas of economic development and the housing market.

During the fiscal year, 346 residential building permits were issued along with 13 commercial building permits. This continues the strong building market that occurred during the year ended June 2019, when 348 residential building and 125 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, including COVID-19, are evidenced by the following key City revenue sources as discussed below:

**Sales Tax**

Sales tax revenue, which accounts for over 40% of all General Fund revenue, experienced COVID-19 related losses in nearly all major industry groups except for building and construction, and food and drugs. Major industry groups changed as follows during the quarter ending June 30, 2020:

<b>INDUSTRY</b>	<b>PERCENTAGE CHANGES</b>
<b>AUTOS AND TRANSPORTATION</b>	-7%
<b>BUILDING AND CONSTRUCTION</b>	15%
<b>BUSINESS AND INDUSTRY</b>	-10%
<b>FOOD AND DRUGS</b>	6%
<b>GENERAL CONSUMER GOODS</b>	-30%
<b>RESTAURANTS AND HOTELS</b>	-37%

**Transient Occupancy Tax**

In the fiscal year ending June 30, 2019, the Camp Fire resulted in the hotels being full for many months following the fire. That resulted in additional transient occupancy tax to the City. For the fiscal year ending June 30, 2020, many of the Camp Fire survivors found permanent housing and no longer required hotel stays. The combination of Camp Fire survivors finding permanent housing and the effects of COVID-19 travel restrictions caused a reduction in transient occupancy tax.

**Property Tax**

Property tax revenue, which accounts for almost 30% of all General Fund revenue, increased 11% from the prior year. Current secured property taxes increased as a result of increases in property values, annexations and the completion of some large apartment complexes. The local housing market is experiencing increased growth in construction of new homes and increased growth in the resale of existing homes. It is indicated that the current level of growth will continue into the next year. Residual property tax revenue occurred 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 10%.

***Long-term Financial Planning***

The largest financial challenge the City of Chico faces is the pending increases in the CalPERS retirement contributions. Current projections from CalPERS estimate that our annual unfunded actuarial liability payments will increase from approximately \$10,000,000 in 2019-20 to \$15,000,000 in 2029-30. These increases exceed projected City revenue growth during that time frame. As such, City management is actively working with CalPERS to mitigate these large increases, but is also focusing on what can be done locally to tackle this challenge. Starting in August 2018, the City created and began funding a Pension Stabilization Trust to help fund future unfunded actuarial liability payments.

In light of the CalPERS retirement contribution increases, City management will continue to present Council with conservative budgets that provide consideration of City cash flows and plan for the continued pension contributions.



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

The City Council has adopted several fiscal policies (See Appendix C-9 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, 2020.
- **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, 2020.
- **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, 2020 is \$1,500,000.
- **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, and a Facilities Maintenance Fund for the repair and maintenance of City-owned facilities. 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 \$2,176,205 as of June 30, 2020.

### **The Future**

The City must look to the future in determining how to prepare and respond to the needs and realities facing many local governments in California. Specifically, the projected pensions costs and increasing need to invest in capital infrastructure is expected to majorly impact services in most California cities, including the City of Chico.

Since 2013-14, the City has been resolute and successful in turning the City from certain demise. However today, we see the impending impact coming from rising pension costs and aging infrastructure. Thus, the City is focusing on making decisions today that are intended to strengthen its ability to deal with the issues of tomorrow. The City continues to make strategic investments in technology to improve reliability and longevity of critical systems and invest in capital replacement funds. At the department level, each department director continues to re-evaluate operations to ensure the City is focusing on the value-added activities that are necessary while eliminating waste, delay, and duplication of efforts.

### **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 Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the sixteenth 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 Comprehensive Annual 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 Orme  
City Manager



Scott Dowell  
Administrative Services Director

# *DIRECTORY OF CITY OFFICIALS*

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**Ann Schwab, Mayor**

**Alex Brown, Vice-Mayor**

**Scott Huber, Councilmember**

**Sean Morgan, Councilmember**

**Karl Ory, Councilmember**

**Kasey Reynolds, Councilmember**

**Randall Stone, Councilmember**

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**Mark Orme**  
*City Manager*

**Chris Constantin**  
*Assistant City Manager*

**Andrew Jared**  
*City Attorney*

**Debbie Presson**  
*City Clerk*

**Scott Dowell**  
*Administrative Services Director*

**Steve Standridge**  
*Fire Chief*

**Matt Madden**  
*Chief of Police*

**Brendan Ottoboni**  
*Public Works Director-  
Engineering*

**Brendan Vieg**  
*Community Development Director*

**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
  - Planning Commission

## City Council

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

**City Attorney**

**City Manager  
Human Resources  
Risk**

**City Clerk**

**Assistant City  
Manager**

**Administrative  
Services**

**Community  
Development**

**Fire**

**Police**

**Public Works**



Government Finance Officers Association

Certificate of  
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in Financial  
Reporting

Presented to

**City of Chico  
California**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morrill*

Executive Director/CEO



## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council  
City of Chico, California

### Report on the Financial Statements

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, California (City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

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, as of June 30, 2020, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, schedules of pension plan contributions, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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.

### *Other 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 introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2020 on our consideration of the City'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'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's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
December 4, 2020

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# Management's Discussion and Analysis

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As management of the City of Chico (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, 2020. 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, 2020 of \$503,578,544 (*net position*). Of this amount, \$428,805,562 is the *net investment in capital assets*.
- As of June 30, 2020, the City's governmental funds reported combined fund balances of \$142,242,670 an increase of \$20,559,971 in comparison with the prior year. Amounts available for spending include *restricted, committed, assigned and unassigned fund balance*. *Restricted* fund balances totaled \$111,636,338. *Committed* fund balances totaled \$12,204,522. *Assigned* fund balances totaled \$15,541,344 while *unassigned* fund balance reported a fund balance of \$2,641,583.
- At June 30, 2020, the General Fund had a fund balance of \$29,897,333, an increase of \$9,613,479 from June 30, 2019.
- In March of 2020, the Governor of the State of California issued an emergency order declaring a state of emergency as a result of a global pandemic related to COVID-19. As a result, the City and its residents felt the financial and economic affects in addition to the health and welfare effects of the pandemic. It is estimated the City of Chico may have lost over \$3,700,000 in General Fund revenues under original projected revenues due to the pandemic. To counter these revenue losses, City management enacted a temporary hiring freeze, terminated temporary and season employees and adopted a 2020-2021 budget using a rollover budget from the 2019-2020 approved budget to reduce costs.

## 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

## Management's Discussion and Analysis

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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.

Component units are included in our basic financial statements and consists of legally separate entities for which the City is financially accountable or receives a financial benefit. The City has two component units – Chico Parking Authority and the Chico Urban Area Joint Powers Financing Authority. Based on the criteria of generally accepted accounting principles, the Chico Parking Authority is blended into the City's basic financial statements. The Parking Authority is substantially the same as the governing body of the City. The blended component unit is an integral part of the City's operations provides operational and capital benefits to the City. 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, 2020. 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, and the Low and Moderate Income Housing Asset Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* found elsewhere in this report.

**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.

## Management's Discussion and Analysis

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*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, 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 four 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 Agency 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. The schedule of funding progress related to the Schedule of Changes in Total OPEB Liability and Related Ratios is presented as required supplementary information. 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 combining statement of changes in assets/liabilities for Agency 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 \$503,578,544 at the close of the most recent fiscal year.

The largest portion of the City's net position, \$428,805,562, or 85%, 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.

## Management's Discussion and Analysis

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
	2019	2020	2019	2020	2019	2020	
Current and other assets	\$ 149,083,854	\$ 177,133,987	\$ 48,387,297	\$ 43,033,695	\$ 197,471,151	\$ 220,167,682	\$ 22,696,531
Capital assets	<u>315,477,206</u>	<u>325,728,269</u>	<u>118,216,285</u>	<u>132,869,130</u>	<u>433,693,491</u>	<u>458,597,399</u>	<u>24,903,908</u>
Total assets	<u>464,561,060</u>	<u>502,862,256</u>	<u>166,603,582</u>	<u>175,902,825</u>	<u>631,164,642</u>	<u>678,765,081</u>	<u>47,600,439</u>
Deferred Outflows of Resources							
Deferred outflows related to pensions & OPEB	<u>20,178,627</u>	<u>16,706,996</u>	<u>2,637,403</u>	<u>1,978,158</u>	<u>22,816,030</u>	<u>18,685,154</u>	<u>(4,130,876)</u>
Current and other liabilities	124,102,793	127,612,595	22,245,277	20,961,418	146,348,070	148,574,013	2,225,943
Long-term liabilities	<u>14,112,606</u>	<u>14,151,979</u>	<u>32,026,015</u>	<u>27,722,740</u>	<u>46,138,621</u>	<u>41,874,719</u>	<u>(4,263,902)</u>
Total liabilities	<u>138,215,399</u>	<u>141,764,574</u>	<u>54,271,292</u>	<u>48,684,158</u>	<u>192,486,691</u>	<u>190,448,732</u>	<u>(2,037,959)</u>
Deferred Inflows of Resources							
Deferred inflows related to pensions & OPEB	<u>6,266,539</u>	<u>3,062,315</u>	<u>1,327,984</u>	<u>360,644</u>	<u>7,594,523</u>	<u>3,422,959</u>	<u>(4,171,564)</u>
Net position:							
Net investment							
in capital assets	312,439,193	323,202,613	95,523,872	105,602,949	407,963,065	428,805,562	20,842,497
Restricted	98,770,815	111,598,602	15,310,919	17,282,553	114,081,734	128,881,155	14,799,421
Unrestricted	<u>(70,952,259)</u>	<u>(60,058,852)</u>	<u>2,806,918</u>	<u>5,950,679</u>	<u>(68,145,341)</u>	<u>(54,108,173)</u>	<u>14,037,168</u>
Total net position, as restated	<u>\$ 340,257,749</u>	<u>\$ 374,742,363</u>	<u>\$ 113,641,709</u>	<u>\$ 128,836,181</u>	<u>\$ 453,899,458</u>	<u>\$ 503,578,544</u>	<u>\$ 49,679,086</u>

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

**Assets.** Total assets increased by \$38,301,196. The primary causes of the increase was an increase in restricted and unrestricted cash of approximately \$8,773,900 Increased revenue in the Public Facilities Impact Fees fund from several new large construction projects in the city along with increased grant funding during the year account for most of the change.

**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.

The most significant deferred outflows of resources reported are related to the implementation of GASB Statement No. 68 and GASB No. 71 for net pension liability reporting and GASB No. 75 for OPEB liability reporting. GASB No. 68 and GASB No. 75 requires that contributions made to the retirement system subsequent to the measurement

## Management's Discussion and Analysis

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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 \$16,571,533 and deferred outflows for contributions of \$135,463 for OPEB for governmental activities at June 30, 2020. 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 \$3,549,175 primarily due to a decrease in the net pension liability of \$117,806,161 and OPEB liability of \$213,073.

**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 OPEB and 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 OPEB of \$100,560 and pensions totaling \$2,961,755 for governmental activities at June 30, 2020.

**Net Position.** Governmental activities net position increased \$34,484,614 due primarily to increase in OPEB and pension liability offset by GASB 75 restatement.

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

**Assets.** Total assets increased by \$9,299,243 due to an increase in restricted cash related to construction contracts.

**Deferred Outflows of Resources.** GASB Statement No. 68 and GASB No. 75 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 OPEB of \$56,275 and pensions totaling \$1,921,883 for governmental activities at June 30, 2020.

**Liabilities.** Business-type activities liabilities increased by \$5,587,134 primarily due to the payment of long-term debt related to the Sewer Fund.

**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 OPEB of \$41,776 and deferred pensions totaling \$318,868 for business-type activities at June 30, 2020.

**Net Position.** Business-type activities net position increase of \$15,194,472 primarily due to an increase in restricted and unrestricted cash of approximately \$1,137,107 that occurred to reflect the City's overall fiscal recovery operating procedures and a decrease in long-term liabilities of \$ 4,303,275 offset by GASB 75 restatement.

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

# Management's Discussion and Analysis

## Condensed Statement of Activities

	Governmental Activities		Business-type Activities		Total		Dollar Change
	2019	2020	2019	2020	2019	2020	
<b>Program revenues:</b>							
Charges for services	\$ 8,782,846	\$ 14,401,771	\$ 21,189,162	\$ 22,604,403	\$ 29,972,008	\$ 37,006,174	7,034,166
Operating grants and contributions	5,536,995	9,676,693	2,266,256		7,803,251	18,493,600	10,690,349
Capital grants and contributions	6,714,357	5,789,588	77,051	11,405,256	6,791,408	8,377,937	1,586,529
<b>General revenues and Special Item:</b>							
Taxes	57,013,160	57,874,937	-	-	57,013,160	57,874,937	861,777
Grants and contributions not restricted to specific programs	5,627,242	14,110,492	-	-	5,627,242	14,110,492	8,483,250
Unrestricted investment earnings	1,161,700	1,567,671	793,227	812,271	1,954,927	2,379,942	425,015
Miscellaneous	1,180,286	714,380	-	-	1,180,286	714,380	(465,906)
Bond proceeds from private-							
Total revenues	<u>86,016,586</u>	<u>104,135,533</u>	<u>24,325,696</u>	<u>34,821,930</u>	<u>110,342,282</u>	<u>138,957,462</u>	<u>28,615,180</u>
<b>Expenses:</b>							
General government	5,160,003	7,182,153	-	-	5,160,003	7,182,153	2,022,150
Public safety	42,712,128	45,844,242	-	-	42,712,128	45,844,242	3,132,114
Public works	20,061,697	18,097,140	-	-	20,061,697	18,097,140	(1,964,557)
Parks and recreation	3,848,820	3,901,048	-	-	3,848,820	3,901,048	52,228
Arts and culture	27,132	28,346	-	-	27,132	28,346	1,214
Community development	2,206,592	2,679,356	-	-	2,206,592	2,679,356	472,764
Community agencies	2,292	10,249	-	-	2,292	10,249	7,957
Interest on long-term debt	139,836	46,027	-	-	139,836	46,027	(93,809)
Sewer	-	-	11,866,952	13,339,802	11,866,952	13,339,802	1,472,850
Parking	-	-	1,332,761	1,093,052	1,332,761	1,093,052	(239,709)
Private development	-	-	4,098,513	4,647,991	4,098,513	4,647,991	549,478
Airport	-	-	2,593,281	2,043,964	2,593,281	2,043,964	(549,317)
Total expenses	<u>74,158,500</u>	<u>77,788,561</u>	<u>19,891,507</u>	<u>21,124,809</u>	<u>94,050,007</u>	<u>98,913,370</u>	<u>4,863,363</u>
Increase (decrease) in net position before transfers	11,858,086	26,346,972	4,434,189	13,697,121	16,292,275	40,044,093	23,751,818
Special item-OPEB elimination	-	8,012,165	-	1,622,829	-	9,634,994	9,634,994
Transfers	<u>(195,232)</u>	<u>125,478</u>	<u>195,232</u>	<u>(125,478)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>11,662,854</u>	<u>34,484,615</u>	<u>4,629,421</u>	<u>15,194,472</u>	<u>16,292,275</u>	<u>49,679,087</u>	<u>33,386,812</u>
Net position, beginning of year	<u>328,594,891</u>	<u>340,257,745</u>	<u>109,012,290</u>	<u>113,641,711</u>	<u>437,607,181</u>	<u>453,899,456</u>	<u>16,292,275</u>
Net position, beginning of year, as restated	<u>328,594,891</u>	<u>340,257,745</u>	<u>109,012,290</u>	<u>113,641,711</u>	<u>437,607,181</u>	<u>453,899,456</u>	<u>16,292,275</u>
Net position, end of year	<u>\$ 340,257,745</u>	<u>\$ 374,742,361</u>	<u>\$ 113,641,711</u>	<u>\$ 128,836,183</u>	<u>\$ 453,899,456</u>	<u>\$ 503,578,544</u>	<u>49,679,088</u>

**Governmental Activities.** Governmental activities increased the City's net position by \$34,484,614 due to an increase in charges for service as well as taxes.

# Management's Discussion and Analysis

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**Revenues.** Total revenues for governmental activities increased 21% from the prior year:

- Taxes increased \$861,777 due to increases in sales tax revenue and property tax revenue as the economy and housing market are moving in a modestly positive direction.
- Capital grants and contributions increased by \$924,769 due primarily to completion of a large infrastructure project.
- Charges for service increased \$5,681,925 due primarily to Community Development activity.

**Expenses.** Total expenses for governmental activities increased \$3,630,065 from the prior year:

- The modest increase in expenses is due to the City's overall fiscal recovery operating procedures and response to the COVID-19 pandemic.

**Business-type Activities.** Business-type activities increased the City's net position by \$15,194,472. Charges for service revenues combined with expenses reductions also 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, 2020, the City's governmental funds reported combined fund balances of \$142,242,670 an increase of \$20,559,971 compared to the prior year. While the City reported \$111,636,338 of restricted fund balance, \$63,642,915 is composed of long-term loans receivable. By nature, restricted resources are restricted for specific purposes.

Nonspendable fund balance is composed of: \$66,686 in prepaid items, \$106,346 of Deposits with Others and \$45,851 of Advances to Other Funds.

Committed fund balance is composed of: \$1,500,000 for compensated absences, \$383,504 in donations and \$10,321,018 for emergency contingencies.

Total assigned fund balance is \$15,541,344. It is specifically assigned for equipment replacement of \$1,500,000 assigned for capital projects of \$7,608,740 and subsequent year's budget of \$5,756,400.

## Management's Discussion and Analysis

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	CDBG and HOME	Public Facilities	Capital	Low & Moderate
	Fund	Housing	Impact Fees	Grants	Income Housing Asset
Revenues	\$ 63,886,955	\$ 586,133	\$ 10,106,578	\$ 1,593,615	\$ 401,054
Expenditures	(54,554,332)	(620,973)	(1,971,344)	(2,061,481)	(299,445)
Other financing sources (uses), net	280,856	29,244	362,685	-	(486,219)
Change in fund balances	9,613,479	5,596	8,497,919	467,866	(384,610)
Fund balances (deficits), beginning of year	20,283,854	7,584,514	23,453,660	(919,928)	56,448,607
Fund balances (deficits), end of year	\$ 29,897,333	\$ 7,578,918	\$ 31,951,579	\$ (1,387,794)	\$ 56,063,997

	Nonmajor Funds		2020	2019
	Special Revenue	Capital Projects	Total	Total
	Funds	Funds	Governmental	Governmental
			Funds	Funds
Revenues	\$ 10,795,115	\$ 1,794,463	\$ 89,163,913	\$ 82,637,983
Expenditures	(5,677,132)	(3,989,985)	(69,174,692)	(67,875,229)
Other financing sources (uses), net	(2,065,081)	2,449,265	570,750	504,695
Change in fund balances	3,052,902	253,743	20,559,971	15,267,449
Fund balances (deficits), beginning of year	8,902,817	5,929,175	121,682,699	106,415,250
Fund balances (deficits), end of year	\$ 11,955,719	\$ 6,182,918	\$ 142,242,670	\$ 121,682,699

Revenues for governmental funds overall totaled \$ 89,163,913 an increase of 7.90% from the prior fiscal year, and expenditures for governmental funds totaled \$ 69,174,692 a negligible change from the prior year. Revenue increases were due primarily to increases in property and sales taxes. Expenditures are largely unchanged due to strong fiscal management.

General Fund revenue increased \$9,862,968 due to an increase in Intergovernmental revenues of -18% due primarily to reimbursements for assistance provided to fight the numerous wildfires that occurred during the year. Current year General Fund expenditures increased 2019 by \$4,843,650. Increases in wages and benefits accounts for increase.

CDBG and HOME Housing Fund expenditures exceeded revenue and transfers exceeded expenditures by \$5,596. The excess of expenditures over revenue and transfers is due to the timing of draws of program revenue.

Expenditures in the Capital Grants Fund exceeded revenue by \$467,866 due to timing of receipts for reimbursements of 2019-2020 expenditures.

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.



## Management's Discussion and Analysis

Public Facility Impact Fee funds have been consolidated into one reporting fund. It is reported as a Major Capital Projects Fund.

**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	\$ 15,432,975	\$ 956,455	\$ 5,058,203	\$ 1,140,604	\$ 22,588,237
Operating expenses	12,661,475	1,093,052	4,647,991	2,043,964	20,446,482
Operating income (loss)	2,771,500	(136,597)	410,212	(903,360)	2,141,755
Nonoperating revenues	-	-	-	-	-
(expenses), net	(9,320)	61,549	67,393	2,618,837	2,738,459
Income (loss) before	-	-	-	-	-
contributions and transfers	2,762,180	-	-	-	2,762,180
Contributions and transfers	8,670,694	(15,224)	(62,658)	8,691,429	17,284,241
Change in net position	<u>\$ 12,257,983</u>	<u>\$ 19,665</u>	<u>\$ 1,051,355</u>	<u>\$ 1,865,469</u>	<u>\$ 15,194,472</u>

- Sewer Fund revenues increased over the prior year due to increased Water Pollution Control Plant capacity development fees collected.
- Parking Fund revenues decreased by \$91,164 over the prior year as the City halted collection of Parking fees due to the COVID pandemic.
- The Private Development Fund had an increase in net position of \$1,051,355. Operations in the fund reflected additional activity in the building industry in Chico during the year ended June 30, 2020.
- Airport Fund operating revenues increased \$184,093 primarily due to additional rental charges for airport related facilities. 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 \$2,969,272. Property tax revenues was over budget by \$618,062 while sales and use taxes revenue exceeded budget by \$1,699,685. Other taxes including transient and occupancy taxes (TOT) exceeded budget by \$1,279,198.

Overall, budgeted expenditures were under budget by \$8,474,427. Most departments recognized actual expenditures under budget.

Amendments to the public works budget were made for capital projects initiated during the year. Fire and Police had increases in the original budget to account for increases in wages and benefits.

## Management's Discussion and Analysis

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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, 2020** amounted to \$458,597,399 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, and construction in progress. Total current year depreciation expense was \$18,128,592.

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

	Governmental Activities		Business-type Activities	
	2019	2020	2019	2020
Land	\$31,456,230	\$31,456,230	\$2,154,341	\$2,154,341
Buildings	9,532,336	9,030,354	5,196,601	4,691,860
Improvements	7,284,001	6,782,299	112,300,962	109,114,943
Equipment	10,758,302	9,885,915	718,722	599,585
Infrastructure	238,019,303	242,636,661	-	-
Construction in progress	18,427,032	25,936,810	6,788,240	16,308,401
Total, Net	<u>\$315,477,204</u>	<u>\$325,728,269</u>	<u>\$127,158,866</u>	<u>\$132,869,130</u>

	Total		Total	
	2019	2020	Dollar Change	Percentage Change
Land	\$33,610,571	\$33,610,571	\$-	0%
Buildings	14,728,937	13,722,214	(1,006,723)	-7%
Improvements	119,584,963	115,897,242	(3,687,721)	-3%
Equipment	11,477,024	10,485,500	(991,524)	-9%
Infrastructure	238,019,303	242,636,661	4,617,358	2%
Construction in progress	25,215,272	42,245,211	17,029,939	68%
Total, Net	<u>\$442,636,070</u>	<u>\$458,597,399</u>	<u>\$15,961,329</u>	

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

- Buildings – Decrease is due primarily to depreciation expense. No significant capitalized construction to building category occurred.

## Management's Discussion and Analysis

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- Improvements – Decrease is due primarily to depreciation expense.
- 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 initiation of projects not yet completed and transferred to appropriated capital accounts.

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

### **Long-term liabilities**

At June 30, 2020, the City had total long-term liabilities outstanding of \$41,874,719 an overall decrease of \$4,263,902 from June 30, 2019. 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**

Due to the uncertainty of the effects of the COVID-19 pandemic financially on the City, the Chico City Council adopted a rollover 2019-2020 budget on June 2, 2020, with a total Operating Budget of \$96,179,436, which is a \$1,086,892 increase from the prior fiscal year's final modified budget. The adopted Capital Improvement Budget totaled \$56,667,726 which is approximately \$16,804,038 increase from the prior year. Total General Fund revenue and transfers in total of \$56,434,411, which is lower than budgeted expenditures and transfers out of \$60,303,993. The City has also assigned fund balance from June 30, 2020 of \$5,756,400 to cover expenditures in the fiscal year 2019-2020 budget.

### **Local Revenue Base**

Governor Newsom declared a state of emergency in the State on March 4, 2020 and on March 19, 2020 the Governor signed an Executive Order ordering the shut-down of all non-essential business and mandated that all employees, other than essential workers, remain at home. The Chico City Council declared a state of emergency in the City on March 25, 2020.

The sudden cessation of business activity, travel and tourism resulting from the pandemic had a devastating impact on the retail and hospitality sectors in Chico. Many restaurants and retail businesses closed, and the hotel occupancy rates dropped. Employment declined in the City as many employees were laid off. Noted related decreases in tax revenue include:

- Sales tax revenue decreased 3%
- Transient occupancy tax decreased 16%

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.

It is not possible to predict the impact of the pandemic on property tax revenue. The Commercial real estate sector could sustain losses in value from the pandemic as tenants evaluate density and remote work. A loss in value would result in lost property taxes.

### **Requests for Information**

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

## Management's Discussion and Analysis

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**US Mail:**

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

or

**Phone:**

(530) 879-7300

or

**Email:**

[scott.dowell@chicoca.gov](mailto:scott.dowell@chicoca.gov)

***GOVERNMENT-WIDE FINANCIAL  
STATEMENTS***



**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Chico Urban Area Joint Powers Financing Authority
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 89,843,874	\$ 22,637,800	\$ 112,481,674	\$ -
Restricted cash and investments	2,303,002	17,282,553	19,585,555	7,962,251
Receivables:				
Interest	11,505,386	-	11,505,386	132,921
Property taxes	677,168	-	677,168	-
Accounts	2,499,141	2,805,975	5,305,116	-
Intergovernmental	9,236,868	305,337	9,542,205	-
Loans	60,687,632	-	60,687,632	-
Deposits with others	155,970	2,030	158,000	-
Prepaid	182,927	-	182,927	-
Other assets	42,019	-	42,019	-
Noncurrent Assets:				
Capital assets:				
Nondepreciable	57,393,040	18,462,742	75,855,782	-
Depreciable, net	268,335,229	114,406,388	382,741,617	-
Total assets	<u>502,862,256</u>	<u>175,902,825</u>	<u>678,765,081</u>	<u>8,095,172</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to OPEB	135,463	56,275	191,738	-
Deferred outflows related to pensions	16,571,533	1,921,883	18,493,416	-
Total deferred outflows of resources	<u>16,706,996</u>	<u>1,978,158</u>	<u>18,685,154</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	7,905,290	740,589	8,645,879	-
Accrued salaries and benefits	956,983	146,290	1,103,273	-
Intergovernmental payable	71,141	-	71,141	-
Interest payable	-	324,489	324,489	-
Deposits	29,537	75,619	105,156	-
Unearned revenue	545,965	452,679	998,644	-
Other accrued liabilities	84,445	-	84,445	-
Long-term liabilities:				
Due within one year	3,100,875	4,527,593	7,628,468	-
Due in more than one year	11,051,104	23,195,147	34,246,251	23,059,478
Net OPEB obligation	213,073	88,516	301,589	-
Total pension liability	117,806,161	19,133,236	136,939,397	-
Total liabilities	<u>141,764,574</u>	<u>48,684,158</u>	<u>190,448,732</u>	<u>23,059,478</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to OPEB	100,560	41,776	142,336	-
Deferred inflows related to pensions	2,961,755	318,868	3,280,623	-
Total deferred inflows of resources	<u>3,062,315</u>	<u>360,644</u>	<u>3,422,959</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	323,202,613	105,602,949	428,805,562	-
Restricted for:				
Capital projects	41,312,134	17,282,553	58,594,687	-
Housing	63,642,915	-	63,642,915	-
Maintenance districts	4,002,016	-	4,002,016	-
Other government programs	2,378,383	-	2,378,383	-
Public safety	263,154	-	263,154	-
Unrestricted (deficit)	(60,058,852)	5,950,679	(54,108,173)	(14,964,306)
Total net position (deficit)	<u>\$ 374,742,363</u>	<u>\$ 128,836,181</u>	<u>\$ 503,578,544</u>	<u>\$ (14,964,306)</u>

See accompanying notes to the financial statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Primary Government</u>									Component Unit	
	Program Revenues						Net (Expense) Revenue and				Chico Urban Area Joint Powers Financing Authority
	Charges for						Changes in Net Position				
	Direct	Indirect	Total	Operating	Capital	Governmental	Business-type	Total			
Expenses	Expenses	Expenses	Services	Grants and Contributions	Grants and Contributions	Activities	Activities	Total			
<b>FUNCTIONS/PROGRAMS:</b>											
<b>Primary government:</b>											
Governmental activities:											
General government	\$ 9,091,766	\$ (1,909,613)	\$ 7,182,153	\$ 7,720,874	\$ 4,312,349	\$ -	\$ 4,851,070	\$ -	\$ 4,851,070		
Public safety	45,635,468	8,774	45,844,242	5,215,448	777,878	-	(39,850,916)	-	(39,850,916)		
Public works	17,693,669	403,471	18,097,140	1,389,036	3,189,574	5,789,588	(7,728,942)	-	(7,728,942)		
Parks and recreation	3,618,017	283,031	3,901,048	9,725	126,037	-	(3,765,286)	-	(3,765,286)		
Arts and culture	28,346	-	28,346	-	-	-	(28,346)	-	(28,346)		
Community development	2,589,254	90,102	2,679,356	66,688	1,270,855	-	(1,341,813)	-	(1,341,813)		
Community agencies	10,249	-	10,249	-	-	-	(10,249)	-	(10,249)		
Interest on long-term debt	46,027	-	46,027	-	-	-	(46,027)	-	(46,027)		
<b>Total governmental activities</b>	<b>78,712,796</b>	<b>(1,124,235)</b>	<b>77,788,561</b>	<b>14,401,771</b>	<b>9,676,693</b>	<b>5,789,588</b>	<b>(47,920,509)</b>	<b>-</b>	<b>(47,920,509)</b>		
Business-type activities:											
Sewer	12,897,989	441,813	13,339,802	15,432,975	-	8,816,907	-	10,910,080	10,910,080		
Parking	975,634	117,418	1,093,052	961,455	-	-	-	(131,597)	(131,597)		
Private development	4,375,620	272,371	4,647,991	5,061,245	-	-	-	413,254	413,254		
Airport	1,887,837	156,127	2,043,964	1,148,728	-	2,588,349	-	1,693,113	1,693,113		
<b>Total business-type activities</b>	<b>20,137,080</b>	<b>987,729</b>	<b>21,124,809</b>	<b>22,604,403</b>	<b>-</b>	<b>11,405,256</b>	<b>-</b>	<b>12,884,850</b>	<b>12,884,850</b>		
<b>Total primary government</b>	<b>\$ 98,849,876</b>	<b>\$ (136,506)</b>	<b>\$ 98,913,370</b>	<b>\$ 37,006,174</b>	<b>\$ 9,676,693</b>	<b>\$ 17,194,844</b>	<b>(47,920,509)</b>	<b>12,884,850</b>	<b>(35,035,659)</b>		
<b>Component unit:</b>											
Chico Urban Area Joint											
Powers Financing Authority	\$ 6,577,909	\$ -	\$ 6,577,909	\$ -	\$ -	\$ 1,900,000				\$ (4,677,909)	

General revenues:										
Taxes:										
Property taxes						18,616,363	-	18,616,363	-	
Sales and use tax						24,434,685	-	24,434,685	-	
Transient Occupancy Tax						2,999,570	-	2,999,570	-	
Utility users tax						7,317,102	-	7,317,102	-	
Franchise fees						3,737,299	-	3,737,299	-	
Other taxes						769,918	-	769,918	-	
Grants and contributions not restricted to specific programs						14,110,492	-	14,110,492	-	
Unrestricted investment earnings						1,567,671	812,271	2,379,942	213,219	
Miscellaneous						714,380	-	714,380	-	
Special item-OPEB elimination						8,012,165	1,622,829	9,634,994	-	
Transfers						125,478	(125,478)	-	-	
Total general revenues, transfers and special item						82,405,123	2,309,622	84,714,745	(4,464,690)	
Change in net position						34,484,614	15,194,472	49,679,086	(4,464,690)	
Net position (deficit), beginning of year						340,257,749	113,641,709	453,899,458	(10,499,616)	
Net position (deficit), end of year						\$ 374,742,363	\$ 128,836,181	\$ 503,578,544	\$ (14,964,306)	

See accompanying notes to the financial statements.



***FUND FINANCIAL STATEMENTS***

**CITY OF CHICO, CALIFORNIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2020**

	General Fund	CDBG & HOME Housing	Public Facilities Impact Fees	Capital Grants	Low & Moderate Income Housing Housing Asset Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments	\$ 22,487,780	\$ 324,996	\$ 32,363,022	\$ 1,982,617	\$ 3,187,817	\$ 18,935,347	\$ 79,281,579
Restricted cash and investments	1,861,253	-	-	-	-	141,749	2,003,002
Receivables:							
Interest	317,146	1,029,054	-	-	10,158,615	571	11,505,386
Property taxes	637,588	-	-	-	-	39,580	677,168
Accounts	2,258,753	-	-	-	-	48,855	2,307,608
Intergovernmental	5,556,149	182,480	-	1,848,923	-	1,647,228	9,234,780
Loans	-	7,116,202	-	-	53,542,766	28,664	60,687,632
Deposits with others	1,015	-	106,346	8,159	-	40,450	155,970
Prepaid items	66,686	-	-	-	-	-	66,686
Advances to other funds	-	-	45,851	-	-	-	45,851
<b>Total assets</b>	<b>\$ 33,186,370</b>	<b>\$ 8,652,732</b>	<b>\$ 32,515,219</b>	<b>\$ 3,839,699</b>	<b>\$ 66,889,198</b>	<b>\$ 20,882,444</b>	<b>\$ 165,965,662</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 1,213,514	\$ 39,281	563,640	\$ 3,314,102	\$ 17,387	\$ 2,298,075	\$7,445,999
Accrued salaries and benefits	794,990	5,479	-	-	5,445	85,197	891,111
Deposits	9,937	-	-	-	20,000	-	29,937
Intergovernmental payable	45,698	-	-	-	-	25,443	71,141
Due to other funds	-	-	-	-	-	260,487	260,487
Unearned revenue	20,368	-	-	525,597	-	-	545,965
Other accrued liabilities	84,446	-	-	-	-	-	84,446
Advances from other funds	-	-	-	-	-	45,851	45,851
<b>Total liabilities</b>	<b>2,168,953</b>	<b>44,760</b>	<b>563,640</b>	<b>3,839,699</b>	<b>42,832</b>	<b>2,715,053</b>	<b>9,374,937</b>
Deferred inflows of resources:							
Unavailable housing loan interest revenue	-	1,029,054	-	-	10,158,615	-	11,187,669
Unavailable revenue	1,120,084	-	-	1,387,794	623,754	28,754	3,160,386
<b>Total deferred inflows of resources</b>	<b>1,120,084</b>	<b>1,029,054</b>	<b>-</b>	<b>1,387,794</b>	<b>10,782,369</b>	<b>28,754</b>	<b>14,348,055</b>
Fund balances (deficit):							
Nonspendable	66,686	-	152,197	-	-	-	218,883
Restricted	2,229,286	7,578,918	31,799,382	-	56,063,997	13,964,755	111,636,338
Committed	12,204,522	-	-	-	-	-	12,204,522
Assigned	11,235,863	-	-	-	-	4,305,481	15,541,344
Unassigned	4,160,976	-	-	(1,387,794)	-	(131,599)	2,641,583
<b>Total fund balances (deficit)</b>	<b>29,897,333</b>	<b>7,578,918</b>	<b>31,951,579</b>	<b>(1,387,794)</b>	<b>56,063,997</b>	<b>18,138,637</b>	<b>142,242,670</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 33,186,370</b>	<b>\$ 8,652,732</b>	<b>\$ 32,515,219</b>	<b>\$ 3,839,699</b>	<b>\$ 66,889,198</b>	<b>\$ 20,882,444</b>	<b>\$ 165,965,662</b>

See accompanying notes to the financial statements.

CITY OF CHICO, CALIFORNIA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES  
JUNE 30, 2020

Total fund balances (deficit) - total governmental funds	\$	142,242,670
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		325,673,518
<p>Deferred outflows of resources reported in the Statement of Net Position</p>		
Related to OPEB	110,652	
Related to Pension	<u>15,724,203</u>	15,834,855
<p>Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenues in the fund.</p>		14,348,055
<p>Deferred inflows of resources reported in the Statement of Net Position</p>		
Related to OPEB	(82,142)	
Related to Pension	<u>(2,821,170)</u>	(2,903,312)
<p>Internal service funds are used by management to charge the costs of activities to individual funds. The asset and liabilities of internal service funds are included in governmental activities in the statement of net position.</p>		(4,998,921)
<p>Some liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Net pension liability	(109,370,587)	
Capital leases payable	(2,525,656)	
Other post employment benefits liability	(174,048)	
Compensated absences	<u>(3,384,211)</u>	(115,454,502)
Net position of governmental activities	\$	<u><u>374,742,363</u></u>

See accompanying notes to the financial statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund	CDBG & HOME Housing	Public Facilities Impact Fees	Capital Grants	Low & Moderate Income Housing Asset Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>							
Property taxes	\$ 18,616,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,616,363
Sales and use taxes	24,434,685	-	-	-	-	-	24,434,685
Other taxes	14,805,059	-	-	-	18,830	-	14,823,889
Licenses and permits	91,294	-	-	-	-	-	91,294
Intergovernmental	3,641,521	524,122	-	1,583,615	-	8,722,778	14,472,036
Charges for services	294,323	-	9,426,589	-	1,348	3,396,591	13,118,851
Fines, forfeitures, and penalties	699,712	-	-	-	-	31,138	730,850
Use of money and property	687,132	62,010	679,989	-	380,876	351,061	2,161,068
Miscellaneous	616,865	-	-	10,000	-	87,530	714,395
<b>Total revenues</b>	<b>63,886,954</b>	<b>586,132</b>	<b>10,106,578</b>	<b>1,593,615</b>	<b>401,054</b>	<b>12,589,098</b>	<b>89,163,431</b>
<b>EXPENDITURES:</b>							
<b>Current:</b>							
General government	4,218,076	-	-	291,580	-	1,126,288	5,635,944
Public safety	39,763,367	-	-	-	-	1,037,682	40,801,049
Public works	4,289,123	-	-	-	-	3,736,417	8,025,540
Parks and recreation	3,131,513	-	-	-	-	143,136	3,274,649
Arts and culture	28,346	-	-	-	-	-	28,346
Community development	1,311,905	620,973	268,950	-	299,445	-	2,501,273
Community agencies	10,249	-	-	-	-	-	10,249
<b>Capital outlay:</b>							
Capital outlay - Operations	1,254,472	-	1,643,454	1,769,901	-	3,620,651	8,288,478
<b>Debt service:</b>							
Principal retirement	458,182	-	54,175	-	-	-	512,357
Interest and fiscal charges	89,099	-	4,765	-	-	2,466	96,330
<b>Total expenditures</b>	<b>54,554,332</b>	<b>620,973</b>	<b>1,971,344</b>	<b>2,061,481</b>	<b>299,445</b>	<b>9,666,640</b>	<b>69,174,215</b>
Excess (deficiency) of revenues over (under) expenditures	9,332,622	(34,841)	8,135,234	(467,866)	101,609	2,922,458	19,989,216
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers in	2,712,253	29,244	456,975	-	-	2,710,056	5,908,528
Transfers out	(2,431,397)	-	(94,290)	-	(486,219)	(2,325,872)	(5,337,778)
Increase in obligations under							
<b>Total other financing sources (uses)</b>	<b>280,856</b>	<b>29,244</b>	<b>362,685</b>	<b>-</b>	<b>(486,219)</b>	<b>384,184</b>	<b>570,750</b>
Net change in fund balances	9,613,478	(5,597)	8,497,919	(467,866)	(384,610)	3,306,642	20,559,966
Fund balances (deficit), beginning of year	20,283,855	7,584,515	23,453,660	(919,928)	56,448,607	14,831,995	121,682,704
Fund balances (deficit), end of year	\$ 29,897,333	\$ 7,578,918	\$ 31,951,579	\$ (1,387,794)	\$ 56,063,997	\$ 18,138,637	\$ 142,242,670

See accompanying notes to the 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  
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds \$ 20,559,966

Amounts reported for governmental activities in the statement of activities are different because:

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 expense.

Capital outlay	8,288,478	
Depreciation expense	<u>(12,171,277)</u>	(3,882,799)

The net effect of various miscellaneous transactions involving capital assets (i.e. disposals, transfers, donations, etc.) was to increase (decrease) net position:

Capital Contributions	<u>14,110,492</u>	14,110,492
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Unavailable revenues		861,659
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The issuance of long-term debt (e.g., bonds, leases) 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 assets. 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.

Principal retirement		512,357
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in interest payable	50,333	
Change in net pension liability	(6,287,167)	
Change in compensated absences	183,836	(6,052,998)

Special Item related to OPEB elimination that was not included in the governmental activity funds.

8,041,911

Internal service funds are 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.

334,026

Change in net position of governmental activities		<u>\$ 34,484,614</u>
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See accompanying notes to the financial statements.

CITY OF CHICO, CALIFORNIA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2020

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Sewer	Parking	Private Development	Airport	Total Enterprise Funds	
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 16,062,258	\$ 2,573,973	\$ 3,086,251	\$ 915,318	\$ 22,637,800	\$ 10,562,295
Receivables:						
Accounts	2,493,798	2,661	251,710	57,806	2,805,975	191,533
Intergovernmental	10,831	-	-	294,506	305,337	2,088
Due from other funds	-	-	-	-	-	260,487
Deposit with others	2,030	-	-	-	2,030	-
Inventories	-	-	-	-	-	42,019
Prepaid expenses	-	-	-	-	-	116,241
Total current assets	<u>18,568,917</u>	<u>2,576,634</u>	<u>3,337,961</u>	<u>1,267,630</u>	<u>25,751,142</u>	<u>11,174,663</u>
Noncurrent assets:						
Restricted cash and investments	17,282,553	-	-	-	17,282,553	300,000
Capital assets:						
Land and construction in progress	13,412,143	1,333,180	-	3,717,419	18,462,742	30,391
Other capital assets, net of accumulated depreciation	99,947,875	1,528,565	-	12,929,948	114,406,388	24,360
Total noncurrent assets	<u>130,642,571</u>	<u>2,861,745</u>	<u>-</u>	<u>16,647,367</u>	<u>150,151,683</u>	<u>354,751</u>
Total assets	<u>149,211,488</u>	<u>5,438,379</u>	<u>3,337,961</u>	<u>17,914,997</u>	<u>175,902,825</u>	<u>11,529,414</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred outflow related to OPEB	24,255	4,371	24,255	3,394	56,275	24,811
Deferred outflows related to pensions	828,343	149,298	828,340	115,902	1,921,883	847,330
Total deferred outflows of resources	<u>852,598</u>	<u>153,669</u>	<u>852,595</u>	<u>119,296</u>	<u>1,978,158</u>	<u>872,141</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	559,741	3,746	165,347	11,755	740,589	458,892
Accrued salaries and benefits	65,983	9,690	65,904	4,713	146,290	65,872
Interest payable	324,489	-	-	-	324,489	-
Deposits	-	-	75,619	-	75,619	-
Compensated absences - current portion	20,984	2,195	26,654	2,158	51,991	22,813
Claims liability - current portion	-	-	-	-	-	2,177,493
Loan payable - current portion	4,475,602	-	-	-	4,475,602	-
Unearned revenue	-	-	452,679	-	452,679	-
Total current liabilities	<u>5,446,799</u>	<u>15,631</u>	<u>786,203</u>	<u>18,626</u>	<u>6,267,259</u>	<u>2,725,070</u>
Noncurrent liabilities:						
Loan payable	22,790,579	-	-	-	22,790,579	-
Compensated absences	166,143	17,380	203,958	17,087	404,568	127,541
Claims liability	-	-	-	-	-	5,914,265
Total OPEB liability	38,151	6,876	38,151	5,338	88,516	39,025
Net pension liability	8,246,524	1,486,330	8,246,521	1,153,861	19,133,236	8,435,572
Total noncurrent liabilities	<u>31,241,397</u>	<u>1,510,586</u>	<u>8,488,630</u>	<u>1,176,286</u>	<u>42,416,899</u>	<u>14,516,403</u>
Total liabilities	<u>36,688,196</u>	<u>1,526,217</u>	<u>9,274,833</u>	<u>1,194,912</u>	<u>48,684,158</u>	<u>17,241,473</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows related to OPEB	18,006	3,245	18,006	2,519	41,776	18,418
Deferred inflows related to pensions	137,434	24,770	137,434	19,230	318,868	140,585
Total deferred inflows of resources	<u>155,440</u>	<u>28,015</u>	<u>155,440</u>	<u>21,749</u>	<u>360,644</u>	<u>159,003</u>
<b>NET POSITION</b>						
Net investment in capital assets	86,093,837	2,861,745	-	16,647,367	105,602,949	54,751
Restricted for insurance	-	-	-	-	-	300,000
Restricted for capital projects	17,282,553	-	-	-	17,282,553	-
Unrestricted	9,844,060	1,176,071	(5,239,717)	170,265	5,950,679	(5,353,672)
Total net position (deficit)	<u>\$ 113,220,450</u>	<u>\$ 4,037,816</u>	<u>\$ (5,239,717)</u>	<u>\$ 16,817,632</u>	<u>\$ 128,836,181</u>	<u>\$ (4,998,921)</u>

See accompanying notes to the financial statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Business-type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Sewer	Parking	Private Development	Airport		
<b>OPERATING REVENUES:</b>						
Charges for services	\$ 15,409,713	\$ 956,455	\$ 2,761,794	\$ 43,530	\$ 19,171,492	\$ 18,478,337
Licenses and permits	-	-	2,296,409	-	2,296,409	32,293
Rental charges	23,262	-	-	1,097,074	1,120,336	-
Total operating revenues	15,432,975	956,455	5,058,203	1,140,604	22,588,237	18,510,630
<b>OPERATING EXPENSES:</b>						
Salaries and benefits	2,890,889	485,458	2,953,863	386,025	6,716,235	2,922,064
Materials and supplies	881,149	17,848	21,463	30,273	950,733	438,231
Purchased services	972,942	152,656	794,818	92,409	2,012,825	3,691,747
Other expenses	3,365,158	251,855	877,847	314,519	4,809,379	11,510,270
Depreciation	4,551,337	185,235	-	1,220,738	5,957,310	2,753
Total operating expenses	12,661,475	1,093,052	4,647,991	2,043,964	20,446,482	18,565,065
Operating income (loss)	2,771,500	(136,597)	410,212	(903,360)	2,141,755	(54,435)
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Intergovernmental	-	-	-	-	-	-
Interest income	669,007	56,549	64,351	22,364	812,271	129,543
Interest expense	(678,327)	-	-	-	(678,327)	32,444
Miscellaneous revenue (expense)	-	5,000	3,042	8,124	16,166	(2,595)
Total nonoperating revenues (expenses)	(9,320)	61,549	67,393	30,488	2,738,459	159,392
Income (loss) before capital contributions and transfers	2,762,180	(75,048)	477,605	(872,872)	2,291,865	104,957
Capital contributions	8,816,907	-	-	2,588,349	11,405,256	-
Transfers in	-	-	121,179	173,478	294,657	-
Transfers out	(146,213)	(15,224)	(183,837)	(74,861)	(420,135)	(445,272)
Special item OPEB Elimination	825,109	109,937	636,408	51,375	1,622,829	674,341
Change in net position	12,257,983	19,665	1,051,355	1,865,469	15,194,472	334,026
Net position (deficit), beginning of year	100,962,467	4,018,151	(6,291,072)	14,952,163	113,641,709	(5,332,947)
Net position (deficit), end of year	\$ 113,220,450	\$ 4,037,816	\$ (5,239,717)	\$ 16,817,632	\$ 128,836,181	\$ (4,998,921)

See accompanying notes to the financial statements.

**CITY OF CHICO, CALIFORNIA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Sewer	Parking	Private Development	Airport	Total Enterprise Funds	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Receipts from customers and users	\$ 15,374,813	\$ 961,455	\$ 5,200,679	\$ 1,101,429	\$ 22,638,376	\$ -
Receipts from interfund services provided	-	-	-	-	-	18,655,738
Payments to suppliers and claimants	(5,544,324)	(212,341)	(1,120,035)	(235,390)	(7,112,090)	(15,006,199)
Payments to employees	(2,411,158)	(405,248)	(2,440,814)	(328,504)	(5,585,724)	(2,484,099)
Payments for interfund services used	(780,300)	(221,300)	(633,003)	(223,455)	(1,858,058)	-
Net cash provided (used) by operating activities	<u>6,639,031</u>	<u>122,566</u>	<u>1,006,827</u>	<u>314,080</u>	<u>8,082,504</u>	<u>1,165,440</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Interfund borrowings	-	-	-	-	-	1,154,336
Transfers in	-	-	121,179	173,478	294,657	-
Transfers out	(146,213)	(15,224)	(183,837)	(74,861)	(420,135)	(445,272)
Net cash provided (used) by noncapital financing activities	<u>(146,213)</u>	<u>(15,224)</u>	<u>(62,658)</u>	<u>98,617</u>	<u>(125,478)</u>	<u>709,064</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Acquisition and construction of capital assets	(1,530)	(15,182)	-	(2,833,955)	(2,850,667)	(26,098)
Principal paid on long-term debt	(4,368,813)	-	-	-	(4,368,813)	-
Interest paid	(740,372)	-	-	-	(740,372)	-
Intergovernmental receipts	-	-	-	2,325,104	2,325,104	-
Net cash used by capital and related financing activities	<u>(5,110,715)</u>	<u>(15,182)</u>	<u>-</u>	<u>(508,851)</u>	<u>(5,634,748)</u>	<u>(26,098)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest paid	669,007	56,549	64,351	22,364	812,271	-
Net cash provided by investing activities	<u>669,007</u>	<u>56,549</u>	<u>64,351</u>	<u>22,364</u>	<u>812,271</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,051,110	148,709	1,008,520	(73,790)	3,134,549	1,848,406
CASH AND INVESTMENTS, beginning of year	31,293,701	2,425,264	2,077,731	989,108	36,785,804	9,013,889
CASH AND INVESTMENTS, end of year	<u>\$ 33,344,811</u>	<u>\$ 2,573,973</u>	<u>\$ 3,086,251</u>	<u>\$ 915,318</u>	<u>\$ 39,920,353</u>	<u>\$ 10,862,295</u>
<b>RECONCILIATION TO STATEMENT OF NET POSITION:</b>						
Cash and investments	16,062,258	2,573,973	3,086,251	915,318	22,637,800	10,562,295
Restricted cash and investments	17,282,553	-	-	-	17,282,553	300,000
CASH AND INVESTMENTS, end of year	<u>\$ 33,344,811</u>	<u>\$ 2,573,973</u>	<u>\$ 3,086,251</u>	<u>\$ 915,318</u>	<u>\$ 39,920,353</u>	<u>\$ 10,862,295</u>

See accompanying notes to the financial statements.



**CITY OF CHICO, CALIFORNIA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2020**

	Business-type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Sewer	Parking	Private Development	Airport		
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ 2,771,500	\$ (136,597)	\$ 410,212	\$ (903,360)	\$ 2,141,755	\$ (54,435)
Changes in assets, deferred inflows of resources, liabilities and deferred outflows of resources:						
Depreciation	4,551,337	185,235	-	1,220,738	5,957,310	2,753
OPEB expense	(24,225)	(4,366)	(24,225)	(3,390)	(56,206)	(24,781)
Pension expense	466,020	83,994	466,021	65,206	1,081,241	476,704
Miscellaneous revenues	-	5,000	3,042	8,124	16,166	159,392
Change in assets and liabilities:						
Accounts receivable	(52,663)	-	(87,212)	(47,299)	(187,174)	(16,064)
Intergovernmental receivables	(5,499)	-	-	-	(5,499)	1,780
Inventories	-	-	-	-	-	16,539
Deposits with others	(2,030)	-	-	-	(2,030)	-
Prepaid	1,900	174	604	840	3,518	(40,795)
Accounts payable	(1,105,245)	(11,456)	(59,514)	(22,484)	(1,198,699)	(116,198)
Accrued salaries and benefits	17,143	1,621	23,086	(1,912)	39,938	24,579
Compensated absences	20,793	(1,039)	48,167	(2,383)	65,538	(38,537)
Unearned revenue	-	-	178,203	-	178,203	-
Deposits	-	-	48,443	-	48,443	400
Claims liability	-	-	-	-	-	774,103
Total adjustments	3,867,531	259,163	596,615	1,217,440	5,940,749	1,219,875
Net cash provided (used) by operating activities	<u>\$ 6,639,031</u>	<u>\$ 122,566</u>	<u>\$ 1,006,827</u>	<u>\$ 314,080</u>	<u>\$ 8,082,504</u>	<u>\$ 1,165,440</u>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>						
Transfer of capital assets	\$ 8,816,907	\$ -	\$ -	\$ -	\$ 8,816,907	\$ -
Special item: OPEB elimination	825,109	109,937	636,408	51,375	1,622,829	-
Total noncash investing, capital and financing activities	<u>\$ 9,642,016</u>	<u>\$ 109,937</u>	<u>\$ 636,408</u>	<u>\$ 51,375</u>	<u>\$ 10,439,736</u>	<u>-</u>

See accompanying notes to the financial statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**June 30, 2020**

	Private-purpose Trust Fund	Agency Funds
<b>Assets</b>		
Restricted cash and investments	\$ 6,552,527	\$ 602,590
Receivables:		
Loans	633,673	33,105
Capital Assets - Land	1,667,105	-
Total assets	8,853,305	\$ 635,695
<b>Liabilities</b>		
Accounts payable	\$ 4,718	\$ -
Special assessment deposits	-	635,695
Long-term liabilities:		
Due within one year	4,860,000	-
Due in more than one year	58,025,000	-
Total liabilities	62,889,718	\$ 635,695
<b>Deferred Inflows of Resources</b>		
Deferred amount on bond refunding	392,321	
<b>Net Position</b>		
Total net position (deficit) held in trust	\$ (54,428,734)	

See accompanying notes to the financial statements.

**CITY OF CHICO, CALIFORNIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Private-purpose Trust Fund
<b>Additions:</b>	
Property taxes	\$ 8,414,543
Use of money and property	132,035
Total additions	8,546,578
<b>Deductions:</b>	
Redevelopment obligations	1,900,000
Interest on bonds payable	1,906,670
City administrative expenses	154,764
Total deductions	3,961,434
Change in net position	4,585,144
Net deficit - beginning	(59,013,878)
Net deficit - ending	\$ (54,428,734)

See accompanying notes to the financial statements.

***NOTES TO THE  
FINANCIAL STATEMENTS***

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. THE FINANCIAL REPORTING ENTITY**

The City of Chico, California (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 its component units. Component units are legally separate entities for which the City is financially accountable.

Due to the financial and operational relationships of the following entities, the City has two blended component units – Chico Public Financing Authority and Chico Parking Authority and one discretely presented component unit - Chico Urban Area Joint Powers Financing Authority. Based on generally accepted accounting principles, the Chico Public Financing Authority and the Chico Parking Authority are blended into the City's basic financial statements, as the governing bodies are substantially the same as the governing body of the City. In addition, the Chico Urban Area Joint Powers Financing Authority (JPFA) 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.

**Blended Component Unit**

Chico Parking Authority

The Chico Parking Authority was activated by a resolution of the Chico City Council on March 7, 1978, pursuant to the Parking Law of 1949 (Section 32500 et seq. of the Streets and Highways Code of the State of California). The Parking Authority has the power to acquire, construct, finance and lease parking facilities in the City. The Parking Authority is governed by the City Council. The operations of the Parking Authority are an integral part of the City's operations as the funds are used to enhance parking in downtown Chico. The financial activity of the Chico Parking Authority is included in the City's financial statements as a major enterprise fund.

**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 Finance Department of the City of Chico at 411 Main Street, Chico, California 95928.

**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 nonfiduciary activities of the primary government and its component units.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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:

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.

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.

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

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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED JUNE 30, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

The City reports the following major proprietary funds:

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.

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

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

The **Airport Enterprise Fund** accounts for airport operations and improvements.

Additionally, the City reports the following fund types:

**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.

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) and the Chico Public Financing Authority which is also included within the Successor Agency's fiscal activity.

The **Agency Fund** is custodial in nature and does not involve measurement of results of operations. The Fund has no equity since all assets are due to individuals or entities at some future time. The Fund accounts for assets held by the City as an agent for bonded assessment districts.

**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, 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.

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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are exchange or exchange-like transactions between functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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.

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, 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.

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" (non-current 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.



**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 non-governmental 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 and Prepaid Items

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. Payments made for services that will benefit future accounting periods are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. The inventories and prepaid items recorded in the governmental funds do not reflect current appropriable resources and, thus, an equivalent portion of fund balance is reported as nonspendable.

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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized in the enterprise funds during the fiscal year ended June 30, 2020.

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

Buildings	30-40 years
Improvements other than buildings	20-50 years
Equipment, furniture and vehicles	3-30 years
Roadways	50 years
Bridges	30-50 years
Drainage	50 years

Capital leases are recorded as an asset and an obligation at an amount equal to the present value at the beginning of the lease term of future minimum lease payments during the lease term.

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 using the straight line method. 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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

proceeds received, are expensed in the period incurred.

Fund Balance

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

Non-spendable fund balances 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 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 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 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 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.

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 seven and one-half percent 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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

reserve is twenty percent 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 not meeting the minimum operating or desired emergency reserve and compensated absence reserve levels.

Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position 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 two items that qualify for reporting in this category. It is the deferred outflows related to OPEB and 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 Notes 12 and 13.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate statement element, *deferred inflows of resources*, represents an acquisition of net position 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 four types of deferred inflows of resources. Two items are the deferred inflows related to pensions and OPEB that is reflected in the statements of net position. These items are further discussed in Notes 12 and 13. 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. The Private Purpose Trust fund includes deferred inflow related to the deferred amount on refunding.

**E. 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. Pension liability is liquidated by the fund incurring the wage expense.

**F. 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.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**G. 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, 2020 are as follows:

GASB Statement No. 83 – *Certain Asset Retirement Obligations*. This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital asset should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The City has determined that there is no material impact on the financial statements.

GASB Statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The City implemented this as of July 1, 2018.

The City is currently analyzing its accounting and financial reporting practices to determine the potential impact on the financial statements of the following GASB statements:

GASB Statement No. 84 – *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The City has not determined its effect on the financial statements.

GASB Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The City has not determined its effect on the financial statements.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statement prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The City has not determined its effect on the financial statements.

GASB Statement No. 90 – *Conduit Debt Obligations*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The City has not determined its effect on the financial statements.

GASB Statement No. 91 – *Majority Equity Interests - an amendment of GASB Statements No. 14 and 61*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The City has not determined its effect on the financial statements.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**2. CASH AND INVESTMENTS**

At June 30, 2020, 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	\$ 112,481,674	\$ -	\$ -	\$ 112,481,674
Restricted cash and investments	19,585,555	7,962,251	7,152,691	34,700,497
Total cash and investments	<u>\$ 132,067,229</u>	<u>\$ 7,962,251</u>	<u>\$ 7,152,691</u>	<u>\$ 147,182,171</u>

At June 30, 2020, the City’s cash and investments consist of the following:

Cash in bank, deposits and petty cash	\$ 34,200,063
Investments	112,982,108
Total cash and investments	<u>\$ 147,182,171</u>

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, reverse repurchase agreements, or corporate bonds. 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.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>	<u>Minimum Rating</u>
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	None	None	None
State of California and California Local Agency Bonds	5 years	15%	5%	None
Repurchase Agreements	5 years	None	5%	None
Local Agency Investment Fund	N/A	None	None	None
Certificates of Deposit	5 years	None	None	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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**2. CASH AND INVESTMENTS (Continued)**

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, 2020, the City's balance in financial institutions was \$34,350,901, which was covered by collateral held in the pledging bank's trust department in the name of the City of Chico.

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 2020, the City's investments distributed by maturity are as follows:

	<u>Maturity</u>			Fair Value
	Under 30 Days	31-365 Days	1-5 Years	
Investments held by fiscal agents:				
Money Market Mutual Funds	\$ 3,643	\$ -	\$ -	\$ 3,643
Section 115 Trust Mutual Funds	1,861,253	-	-	<u>1,861,253</u>
Total investments held by fiscal agents				<u>1,864,896</u>
Investments held in City treasury:				
Local Agency Investment Fund	81,423,967	-	-	81,423,967
Federal Agency Securities	-	-	3,807,117	3,807,117
Money Market Mutual Funds	2,088,445	-	-	2,088,445
Certificates of Deposit	<u>-</u>	<u>7,827,704</u>	<u>15,969,979</u>	<u>23,797,683</u>
Total investments held in City treasury				<u>111,117,212</u>
Total investments by maturity	<u>\$ 83,516,055</u>	<u>\$ 7,827,704</u>	<u>\$ 19,777,096</u>	<u>\$ 112,982,108</u>

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.

Investments held in City treasury					
Fair Value					
S&P/Moody's Rating	Local Agency Investment Fund	Federal Agency Securities (FFCB)	Money Market Mutual Funds	Certificates of Deposit	Total
AA+/Aaa	\$ -	\$ 3,807,117	\$ -	\$ -	\$ 3,807,117
Not Rated	<u>81,423,967</u>	<u>-</u>	<u>3,953,341</u>	<u>23,797,683</u>	<u>109,174,991</u>
Total	<u>\$ 81,423,967</u>	<u>\$ 3,807,117</u>	<u>\$ 3,953,341</u>	<u>\$ 23,797,683</u>	<u>\$ 112,982,108</u>



**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**2. CASH AND INVESTMENTS (Continued)**

Investment in State Investment Pool

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.

Discretely Presented Component Unit

Restricted cash and investments held by the JPFA total \$7,962,251. JPFA’s restricted cash includes \$10,453,803 held in LAIF. The JPFA’s remaining restricted cash of (\$2,491,552) is maintained in the City’s Treasury.

Restricted Cash and Investments

As of June 30, 2020 cash and investments that are restricted by legal or contractual requirements are comprised of the following:

Governmental Activities:

<u>General Fund</u>	<u>Amount</u>	<u>Totals</u>
Restricted Section 115 Pension Trust	\$ 1,861,253	
Total General Fund		\$ 1,861,253
<u>Non-major Governmental Funds</u>		
Restricted bond proceeds	141,749	
Total Non-major Governmental Funds		141,749
<u>Internal Service Funds</u>		
Insurance deposits	300,000	
Total Internal Service Funds		300,000
Total governmental activities restricted cash and investments		2,303,002
<u>Business-Type Activities:</u>		
Restricted for sewer capital projects - State Revolving Fund	17,282,553	
Total business-type activities restricted cash and investments		17,282,553
Total primary government restricted cash and investments		19,585,555
<u>Discretely Presented Component Unit:</u>		
Restricted for capital projects and debt service	7,962,251	
Total JPFA restricted cash and investments		7,962,251
<u>Fiduciary Funds</u>		
<u>Private-purpose Trust Fund</u>		
Restricted for Successor Agency Recognized Obligations	6,552,527	
Total Private-purpose Trust Fund		6,552,527
Restricted for debt service	600,164	
Total Agency Funds		600,164
Total Fiduciary Fund restricted cash and investments		7,152,691
Total restricted cash and investments		<u>\$ 34,700,497</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**2. CASH AND INVESTMENTS (Continued)**

Fair Value Measurements

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.

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, 2020. 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.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**2. CASH AND INVESTMENTS (Continued)**

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.

As of June 30, 2020, the City has the following fair value measurements:

	Quoted Prices (Level 1)	Observable Inputs (Level 2)	Total
Investments by fair value:			
Certificates of Deposit	\$ -	\$ 23,797,683	\$ 23,797,683
Federal Securities	-	3,807,117	3,807,117
Mutual Funds	1,861,253	-	1,861,253
	<u>1,861,253</u>	<u>-</u>	<u>1,861,253</u>
Total investments measured at fair value	<u>\$ 1,861,253</u>	<u>\$ 27,604,800</u>	<u>\$ 29,466,053</u>
Investments measured at amortized costs or not subject to fair value hierarchy:			
Local Agency Investment Fund			81,423,967
Money Market			<u>2,092,088</u>
Total investments measured at fair value			<u>\$ 112,982,108</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**3. RECEIVABLES**

The following summarizes the City’s governmental activities receivables as of June 30, 2020:

	Interest	Property Taxes	Accounts	Inter-governmental	Loans	Total
Governmental activities:						
General Fund	\$ 317,146	\$ 637,588	\$ 2,258,753	\$ 5,556,149	\$ -	\$ 8,769,636
CDBG and HOME Housing Fund	1,029,054	-	-	182,480	7,116,202	8,327,736
Public Facilities Impact Fees Fund	-	-	-	-	-	-
Capital Grants Fund	-	-	-	1,848,923	-	1,848,923
Low and Moderate Income						
Housing Asset Fund	10,158,615	-	-	-	53,542,766	63,701,381
Other Nonmajor Governmental Funds	571	39,580	48,855	1,647,228	28,664	1,764,898
Internal Service Funds	-	-	191,533	2,088	-	193,621
Total governmental activities	<u>\$ 11,505,386</u>	<u>\$ 677,168</u>	<u>\$ 2,499,141</u>	<u>\$ 9,236,868</u>	<u>\$ 60,687,632</u>	<u>\$ 84,606,195</u>

Loans Receivable

The loans receivable in the CDBG and HOME Housing Fund and Low and Moderate Income Housing Asset Fund of \$7,116,202 and \$53,542,766 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 0.0 - 7.5 percent. 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, 2020:

	Accounts	Intergovernmental	Total
Business-type activities:			
Sewer Fund	\$ 2,493,798	\$ 10,831	\$ 2,504,629
Parking Fund	2,661	-	2,661
Private Development Fund	251,710	-	251,710
Airport Fund	<u>57,806</u>	<u>294,506</u>	<u>352,312</u>
Total business-type activities	<u>\$ 2,805,975</u>	<u>\$ 305,337</u>	<u>\$ 3,111,312</u>

Accounts receivable in the Sewer Fund is composed of \$2,493,798 in sewer service fees billed for services rendered on or before June 30, 2020 and received in the months of July and August of 2020 and \$10,831 in sewer development impact fees owed to the City as of June 30, 2020.

The intergovernmental receivable of \$294,506 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.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**4. UNAVAILABLE REVENUE**

The City recognized deferred inflows of resources 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., measureable and available to finance expenditures of the current period). Government funds report revenues not susceptible to accrual as deferred inflows of resources. 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.

Deferred inflows of resources balances for the year ended June 30, 2020 were as follows:

	Unavailable Housing Loan Revenue	Unavailable Revenue	Total
General Fund	\$ -	\$ 1,120,084	\$ 1,120,084
CDBG and HOME Housing Fund	1,029,054	-	1,029,054
Capital Grants Fund	-	1,387,794	1,387,794
Low and Moderate Income Housing Asset Fund	10,158,615	623,754	10,782,369
Other Nonmajor Governmental Funds	-	28,754	28,754
	<u>11,187,669</u>	<u>3,160,386</u>	<u>14,348,055</u>
Total governmental funds	<u>\$ 11,187,669</u>	<u>\$ 3,160,386</u>	<u>\$ 14,348,055</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**5. CAPITAL ASSETS**

Capital assets for governmental activities for the year ended June 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities</b>				
Capital assets, not being depreciated:				
Land	\$ 31,456,230	\$ -	\$ -	\$ 31,456,230
Construction in progress	<u>18,427,032</u>	<u>7,509,778</u>		<u>25,936,810</u>
Total capital assets, not being depreciated	<u>49,883,262</u>	<u>7,509,778</u>	<u>-</u>	<u>57,393,040</u>
Capital assets being depreciated:				
Buildings	22,360,645	-	-	22,360,645
Improvements other than buildings	20,951,927	-	-	20,951,927
Equipment, furniture and vehicles	24,129,909	804,824	(1,360,351)	23,574,384
Infrastructure	<u>385,671,540</u>	<u>14,110,492</u>	<u>-</u>	<u>399,782,032</u>
Total capital assets, being depreciated	<u>453,114,021</u>	<u>14,915,316</u>	<u>(1,360,351)</u>	<u>466,668,988</u>
Less accumulated depreciation for:				
Buildings	(12,828,309)	(501,982)	-	(13,330,291)
Improvements other than buildings	(13,667,926)	(501,702)	-	(14,169,628)
Equipment, furniture and vehicles	(13,371,607)	(1,677,213)	1,360,351	(13,688,469)
Infrastructure	<u>(147,652,237)</u>	<u>(9,493,134)</u>	<u>-</u>	<u>(157,145,371)</u>
Total accumulated depreciation	<u>(187,520,079)</u>	<u>(12,174,031)</u>	<u>1,360,351</u>	<u>(198,333,759)</u>
Total capital assets being depreciated, net	<u>265,593,942</u>	<u>2,741,285</u>	<u>-</u>	<u>268,335,229</u>
Governmental activities capital asset, net	<u>\$ 315,477,204</u>	<u>\$ 10,251,063</u>	<u>\$ -</u>	<u>\$ 325,728,269</u>

**Reconciliation of Governmental activities capital asset increases:**

Total capital assets, not being depreciated - increases	\$ 7,509,778
Total capital assets, being depreciated - increases	<u>14,915,316</u>
Governmental activities capital asset increases	<u>\$ 22,425,094</u>
Governmental Funds - capital outlay	\$ 8,288,502
Donations and contributed capital*	14,110,492
Transfer from Internal Service Fund	<u>26,100</u>
Governmental activities capital asset increases	<u>\$ 22,425,094</u>

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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**5. CAPITAL ASSETS (Continued)**

Capital assets for business-type activities for the year ended June 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 2,154,341	\$ -	\$ -	\$ 2,154,341
Construction in progress	6,788,240	10,002,411	(482,250)	16,308,401
Total capital assets, not being depreciated:	<u>8,942,581</u>	<u>10,002,411</u>	<u>(482,250)</u>	<u>18,462,742</u>
Capital assets, being depreciated:				
Buildings	19,412,388	-	-	19,412,388
Improvements other than buildings	190,639,648	2,147,417	-	192,787,065
Equipment, furniture and vehicles	3,102,380	-	(77,727)	3,024,653
Total capital assets, being depreciated:	<u>213,154,416</u>	<u>2,147,417</u>	<u>(77,727)</u>	<u>215,224,106</u>
Less accumulated depreciation for:				
Buildings	(14,215,787)	(504,741)	-	(14,720,528)
Improvements other than buildings	(78,338,686)	(5,333,436)	-	(83,672,122)
Equipment, furniture and vehicles	(2,383,658)	(119,137)	77,727	(2,425,068)
Total accumulated depreciation	<u>(94,938,131)</u>	<u>(5,957,314)</u>	<u>77,727</u>	<u>(100,817,718)</u>
Total capital assets being depreciated, net	<u>118,216,285</u>	<u>(3,809,897)</u>	<u>-</u>	<u>114,406,388</u>
Business-type activities capital assets, net	<u>\$ 127,158,866</u>	<u>\$ 6,192,514</u>	<u>\$ (482,250)</u>	<u>\$ 132,869,130</u>

**Reconciliation of Business-type activities capital asset increases:**

Total capital assets, not being depreciated - increases	\$ 10,002,411
Total capital assets, being depreciated - increases	<u>2,147,417</u>
Business-type activities capital asset increases	<u>\$ 12,149,828</u>
Business-type activities - capital outlay	\$ 3,332,921
Donations and contributed capital*	<u>8,816,907</u>
Business-type activities capital asset increases	<u>\$ 12,149,828</u>

\* 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.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**5. CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 404,457
Public safety	1,461,059
Public works	9,882,379
Parks and recreation	405,618
Community development	17,765
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>2,753</u>
Total depreciation expense - governmental activities	<u><u>\$ 12,174,031</u></u>
Business-type activities:	
Sewer	\$ 4,551,341
Parking	185,235
Airport	<u>1,220,738</u>
Total depreciation expense - business-type activities	<u><u>\$ 5,957,314</u></u>



**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**6. LONG-TERM LIABILITIES**

Changes in long-term liabilities for the year ended June 30, 2020, was as follows

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
<b>Governmental Activities:</b>					
Direct Borrowings					
Capital leases-direct financing	\$ 3,038,013	\$ -	\$ (512,357)	\$ 2,525,656	\$ 527,782
Compensated absences	3,756,938	2,013,915	(2,236,288)	3,534,565	395,600
Self-insurance claims & settlements	7,317,655	3,675,918	(2,901,815)	8,091,758	2,177,493
Governmental activities long term liabilities	<u>\$ 14,112,606</u>	<u>\$ 5,689,833</u>	<u>\$ (5,650,460)</u>	<u>\$ 14,151,979</u>	<u>\$ 3,100,875</u>
<b>Business-type Activities:</b>					
Direct Borrowings					
Loans payable	\$ 31,634,994	\$ -	\$ (4,368,813)	\$ 27,266,181	\$ 4,475,602
Compensated absences	391,021	208,910	(143,372)	456,559	51,991
Business-type activities long-term liabilities	<u>\$ 32,026,015</u>	<u>\$ 208,910</u>	<u>\$ (4,512,185)</u>	<u>\$ 27,722,740</u>	<u>\$ 4,527,593</u>

The City's outstanding capital leases from direct borrowings, secured by equipment, related to governmental activities of \$2,525,656 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 \$27,266,181 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, 2020
<b>Governmental Activities:</b>					
<u>Capital Leases</u>					
Oshkosh Capital	7/25/2024	2.46%	\$ 136,868	\$ 1,200,359	\$ 635,863
Oshkosh Capital	4/25/2025	2.80%	224,132	1,931,551	1,032,345
Tymco, Inc	12/15/2021	2.85%	99,899	472,572	97,131
Motorola Solutions, Inc.	11/1/2025	4.06%	145,322	870,306	760,317
Total governmental activities capital lease				<u>4,474,788</u>	<u>2,525,656</u>
Total governmental activities				<u>\$ 4,474,788</u>	<u>\$ 2,525,656</u>
<b>Business-Type Activities:</b>					
<u>Loans Payable</u>					
State Revolving Fund Loan Program	10/20/2020	2.60%	\$ 2,276,673	\$ 33,613,142	\$ 2,218,981
State Revolving Fund Loan Program	12/31/2029	2.40%	2,642,146	40,624,861	23,244,181
State Revolving Fund Loan Program	2/26/2030	1.00%	190,366	3,422,120	1,803,019
Total business-type activities loans payable				<u>77,660,123</u>	<u>27,266,181</u>
Total business-type activities				<u>\$ 77,660,123</u>	<u>\$ 27,266,181</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**6. LONG-TERM LIABILITIES (Continued)**

Governmental Activities:

Direct financing

Capital Leases

Lease 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 lease amount was \$1,200,359. Payments to be made from General Fund.

<u>Amount</u>	<u>Totals</u>
\$ 635,863	

Lease 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 lease amount was \$1,931,551. Payments to be made from General Fund.

1,032,345

Lease payable to Tymco, Inc, for two Tymco model 600 Regenerative Air Sweepers for Public Works, interest at 2.85%; due in annual installments on December 15, in the amount of \$99,899. Original lease amount was \$472,572. Payments to be made 59% from General Fund and 41% from Street Maintenance Equipment Fund.

97,131

Lease payable to Motorola, Inc, 130 All Band Digital Portable Radios for the police department. Interest is 4.060%, payments are in annual installments on November 1, in the amount of \$145,323. Original lease amount was \$870,305.76. Payments to be made from the General Fund.

760,317

Total governmental activities capital leases

\$ 2,525,656

Total governmental activities long-term liabilities

\$ 2,525,656

Business-Type Activities:

Direct borrowings

Loans Payable

Loan payable to the State Revolving Fund Loan Program; for the 2000 upgrade of the Water Pollution Control Plant; interest at 2.60%; due in annual installments on October 20, in the amount of \$2,276,673, including interest, through October 20, 2020. Original loan amount was \$33,613,142.

\$ 2,218,981

Loan payable to the State Revolving Fund Loan Program; for the 2008 upgrade and expansion of the Water Pollution Control Plant. Interest on the loan is 2.40%; due in annual installments on December 31, in the amount of \$2,642,146, including interest, through December 31, 2029. Original loan amount was \$40,624,861.

23,244,181

Loan payable to the State Revolving Fund Loan Program; for the 2009 replacement of the existing outfall and diffuser at the Water Pollution Control Plant. Interest on the loan is 1.00%; due in installments on February 26, in the amount of \$190,366, including interest, through February 26, 2030. Original loan amount was \$3,422,120.

1,803,019

Total business-type activities loans payable

\$ 27,266,181

Total business-type activities long-term liabilities

\$ 27,266,181

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**6. LONG-TERM LIABILITIES (Continued)**

Debt service requirements at June 30, 2020 are as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities	
	Capital Leases from Direct Financing		Loans from Direct Borrowings	
	Principal	Interest	Principal	Interest
2021	\$ 527,782	\$ 78,439	\$ 4,475,604	\$ 633,584
2022	443,788	62,534	2,308,368	524,144
2023	457,343	48,979	2,361,332	471,180
2024	471,329	34,993	2,415,543	416,970
2025	485,760	20,562	2,471,030	361,482
2026-2029	139,654	5,670	13,234,304	928,259
Total	<u>\$ 2,525,656</u>	<u>\$ 251,177</u>	<u>\$ 27,266,181</u>	<u>\$ 3,335,619</u>

The City has entered into certain capital lease agreements under which the related equipment will become the property of the City when all terms of the lease agreement are met.

	Interest Rate	Present Value at June 30, 2020
Governmental Activities:		
Fire Department Tiller Truck	2.46%	\$ 635,863
Fire Department Pumpers (3)	2.80%	1,032,345
Sweepers (2)	2.85%	97,131
Radios	4.06%	760,317
Total Capital Lease Obligations		<u>\$ 2,525,656</u>

Equipment and related accumulated amortization under capital lease are as follows:

	Governmental Activities
Equipment	\$ 4,474,788
Less: accumulated depreciation	(840,855)
Net Value	<u>\$ 3,633,933</u>

As of June 30, 2020, capital lease annual amortization are as follows:

Year ending June 30:	Governmental Activities
2021	\$ 606,221
2022	506,322
2023	506,322
2024	506,322
2025	506,322
2026-2030	145,324
Total requirements	2,776,833
Less interest	(251,177)
Present value of remaining payments	<u>\$ 2,525,656</u>

Amortization of leased equipment under capital assets is included with depreciation expense.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**7. INTERFUND ACTIVITY**

Due From/To Other Funds

Amounts due from/to other funds at June 30, 2020

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Internal Service Funds	Nonmajor Governmental Funds	\$ 260,487
	Total Due From/Due	<u>\$ 260,487</u>

Due from/to other funds typically result from the time 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. All of these due from/to balances are anticipated to be paid back completely within the next fiscal year.

Advances To/From Other Funds

Advances from /to other funds at June 30, 2020

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Public Infrastructure Impact Fees	Nonmajor Governmental Funds	\$ 45,851
	Subtotal	<u>45,851</u>
	Total Advances	<u>\$ 45,851</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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**7. INTERFUND ACTIVITY (Continued)**

Transfers From/To Other Funds

The following is a schedule of interfund transfers from/to other funds as of June 30, 2020:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 2,431,397
	Subtotal	<u>2,431,397</u>
Public Facilities Impact	Enterprise Funds	94,290
	Subtotal	<u>94,290</u>
Low & Mod Income Housing Asset Fund	CDBG and HOME Housing Fund	29,244
	Public Facilities Impact Fees	456,975
	Subtotal	<u>486,219</u>
Nonmajor Governmental	General Fund	2,152,394
	Enterprise Funds	173,478
	Subtotal	<u>2,325,872</u>
Enterprise Funds	General Fund	161,584
	Nonmajor Governmental Funds	231,662
	Enterprise Funds	26,889
	Subtotal	<u>420,135</u>
Internal Service Funds	General Fund	398,275
	Nonmajor Governmental Funds	46,997
	Subtotal	<u>445,272</u>
	Total Transfers	<u>\$ 6,203,185</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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**8. 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, 2020:

	General	CDBG & HOME Housing	Public Facilities Impact Fees	Capital Grants	Low & Moderate Income Housing Asset Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund balances (deficit):</b>							
<b>Nonspendable</b>							
Deposits with others	-	-	106,346	-	-	-	106,346
Prepaid items	\$ 66,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,686
Advances to other funds	-	-	45,851	-	-	-	45,851
	<u>66,686</u>	<u>-</u>	<u>152,197</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,883</u>
<b>Restricted</b>							
Capital projects	-	-	31,799,382	-	-	1,877,437	33,676,819
Housing	-	7,578,918	-	-	56,063,997	-	63,642,915
Transportation related projects	-	-	-	-	-	7,483,118	7,483,118
Maintenance districts	-	-	-	-	-	4,002,016	4,002,016
Other purposes	-	-	-	-	-	602,184	602,184
Police officer salary grant	368,033	-	-	-	-	-	368,033
Setion 115 Trust	1,861,253	-	-	-	-	-	1,861,253
	<u>2,229,286</u>	<u>7,578,918</u>	<u>31,799,382</u>	<u>-</u>	<u>56,063,997</u>	<u>13,964,755</u>	<u>111,636,338</u>
<b>Committed</b>							
Compensated absences	1,500,000	-	-	-	-	-	1,500,000
Donations	383,504	-	-	-	-	-	383,504
Emergency contingencies	10,321,018	-	-	-	-	-	10,321,018
	<u>12,204,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,204,522</u>
<b>Assigned</b>							
Equipment replacement	-	-	-	-	-	2,176,205	2,176,205
Capital projects	5,479,463	-	-	-	-	2,129,277	7,608,740
Remediation	-	-	-	-	-	(1)	(1)
Subsequent year budget	5,756,400	-	-	-	-	-	5,756,400
	<u>11,235,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,305,481</u>	<u>15,541,344</u>
<b>Unassigned</b>							
General Fund	4,160,976	-	-	-	-	-	4,160,976
Special Revenue Funds	-	-	-	-	-	(131,599)	(131,599)
Capital Projects Funds	-	-	-	(1,387,794)	-	-	(1,387,794)
	<u>4,160,976</u>	<u>-</u>	<u>-</u>	<u>(1,387,794)</u>	<u>-</u>	<u>(131,599)</u>	<u>2,641,583</u>
<b>Total fund balances (deficit)</b>	<u>\$ 29,897,333</u>	<u>\$ 7,578,918</u>	<u>\$ 31,951,579</u>	<u>\$ (1,387,794)</u>	<u>\$ 56,063,997</u>	<u>\$ 18,138,637</u>	<u>\$ 142,242,670</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**8. RESTRICTED NET POSITION/FUND BALANCES (Continued)**

**B. DEFICIT FUND EQUITY**

The General Fund departments listed below reported deficit fund balances or net position on June 30, 2020:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Private Development Fund	\$ (5,239,717)
Capital Grants Fund	(1,387,794)
Operating Grants Fund	(131,599)
Remediation Fund	(1)
Central Garage Fund	(2,376,665)
Municipal Building Maintenance Fund	(1,772,515)
Information Services Fund	(3,562,748)
Total Deficit Funds	<u>\$ (14,471,039)</u>

Private Development Fund

The Net Position of the Private Development Fund has a deficit largely due to the recording of the net pension liability under GASB No. 68 and the OPEB liability under GASB No. 75.

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, Self Insurance 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 and the OPEB liability under GASB No. 75. Actuarial estimates for future claims reserve contributed to a deficit in the Self Insurance Fund.

Other Deficits

The remaining fund deficits represent development impact fee funds that have constructed infrastructure projects prior to the collection of impact fees. These funds by their nature are created in a way that total fees collected/earned over the life of each fund should be adequate to cover total expenses. As a result, future revenue should cover the deficits over the life of each impact fee fund. However, failure by each fund to recover future revenue necessary to reduce each fund deficits may result in remaining deficits becoming an obligation of the General Fund.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**8. RESTRICTED NET POSITION/FUND BALANCES (Continued)**

**C. OTHER FUND DISCLOSURES**

The following funds had an excess of expenditures over appropriations on June 30, 2020:

General Fund Department	Expenditures over Appropriations
Administrative services department	\$ 191,138
Community development department	90,694
Total Deficit Funds	\$ 281,832

**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	\$ 31,951,579	
Bond Proceeds	142,321	
Public Infrastructure	2,891,976	
Transportation	4,591,142	
Public Infrastructure	1,735,116	
Total		\$ 41,312,134
Restricted for Housing		
Affordable housing loans	7,578,918	
CDBG housing loans	56,063,997	
Total		63,642,915
Restricted for Maintenance Districts		
Maintenance districts		4,002,016
Restricted for Other Government Programs		
Retirement Funding	1,861,254	
Telecommunications equipment	477,376	
Abandoned Vehicle Program	39,753	
Total		2,378,383
Restricted for Public Safety		
Grants and Donations	236,434	
Asset Forfeiture	26,720	
Total		263,154
Total restricted component of net position - governmental activities		\$ 111,598,602



**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. 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. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

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, 2020, 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 \$5,592,972 for insurance losses through June 30, 2020 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	Current Year Payments	Claims Liability June 30	Current Portion
2018-19	\$ 6,644,631	\$ 991,197	\$ (1,516,357)	\$ 6,119,471	\$ 1,538,618
2019-20	6,119,471	1,187,268	(1,713,767)	5,592,972	1,318,521

General Liability Insurance

The City is a member of the California Joint Powers Risk Management Authority (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 non-officer 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

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. RISK MANAGEMENT (Continued)**

and boiler & machinery coverage with a \$25,000 deductible per occurrence.

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, 2020, were \$445,138.

The claims liability reported in the Self Insurance Internal Service Fund at June 30, 2020, was also based on the requirements of GASB Statement No. 10, as described. The City’s provision of \$2,498,786 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	Current Year Payments	Claims Liability June 30	Current Portion
2018-19	\$ 1,295,938	\$ 162,864	\$ (260,618)	\$ 1,198,184	\$ 638,875
2019-20	1,198,184	2,488,650	(1,188,048)	2,498,786	638,875

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. 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.

Construction and Other Commitments

The City has commitments of \$6,840,895 in the Capital Grants Fund for contracts awarded but not completed as of June 30, 2020. The major contracts outstanding are \$3,847,533 for 2020 Esplanade Road Rehabilitation and Neal Dow and 5<sup>th</sup> Avenue Rehabilitation, \$1,678,720 for SR 99 corridor Bikeway Facility Phase 4, \$1,249,687 for Comanche Creek Greenway Improvements Phase 2 and \$64,955 for Streetlight Replacements.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. DEFINED BENEFIT PENSION PLAN**

Summary of Pension Plan Balances

Pension related balances presented on the Statement of Net Position as of June 30, 2020 by individual plan are described in the following table:

	<u>Deferred Outflows- Pension</u>	<u>Net Pension Liability</u>	<u>Deferred Inflows- Pension</u>	<u>Pension Expense</u>
CALPERS Miscellaneous Agent Multiple Employer Plan	\$ 6,548,147	\$ (65,189,897)	\$ (1,086,436)	\$ 9,407,520
CALPERS Safety Agent Multiple Employer Plan	<u>11,945,269</u>	<u>(71,749,500)</u>	<u>(2,194,187)</u>	<u>8,589,906</u>
Total	<u>\$ 18,493,416</u>	<u>\$ (136,939,397)</u>	<u>\$ (3,280,623)</u>	<u>\$ 17,997,426</u>

General Information about the Pension Plans

**Plan Descriptions** – All qualified permanent 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 PEPRAs safety CalPERS members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRAs 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 non-duty 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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. DEFINED BENEFIT PENSION PLAN (Continued)**

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>Miscellaneous</u>		
	<u>Classic</u>	<u>Classic</u>	<u>PEPRA - on or after January 1, 2013</u>
Hire Date			
Formula	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 % of annual salary	2.000%	3.000%	2.000%
Required employee contribution rates	8.000%	8.000%	6.750%
Required employer contribution rates	13.235%	13.235%	13.235%
	<u>Safety</u>		
	<u>Classic</u>	<u>PEPRA - on or after January 1, 2013</u>	
Hire Date			
Formula	3% @ 50	2.7% @ 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 % of annual salary	3.000%	2.700%	
Required employee contribution rates	9.000%	12.750%	
Required employer contribution rates	21.843%	21.843%	

**Employees Covered** – At June 30, 2020, the following employees were covered by the benefit terms for each Plan:

	<u>Miscellaneous</u>	<u>Safety</u>
Inactive employees or beneficiaries currently receiving benefits	378	231
Inactive employees entitled to but not yet receiving benefits	171	66
Active employees	206	146
Total	<u>755</u>	<u>443</u>

**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 \$5,299,890 and for the Safety Plan \$6,289,265.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. DEFINED BENEFIT PENSION PLAN (Continued)**

**Net Pension Liability**

The City’s net pension liability for each plan was measured as of June 30, 2019 and the total pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019. 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, 2018 actuarial valuations was determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll Growth	2.75%	2.75%
Projected Salary Increase	3.30% to 14.20%	3.30% to 14.20% (1)
Investment Rate of Return	7.375%	7.375%

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 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 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

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.

In determining the long-term expected rate of return on pension plan investments, CalPERS took into account both short term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical rates of the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are the same for each Plan and are summarized in the table on the next page.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. DEFINED BENEFIT PENSION PLAN (Continued)**

Asset Class	Assumed Allocation	Real Return Years 1-10	Real Return Years 11+
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Sensitive	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

**Discount Rate** – The discount rate used to measure the total pension liability was 7.15%, unchanged from the June 30, 2019 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 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent 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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**11. DEFINED BENEFIT PENSION PLAN (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>	<u>Total</u>
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$ 89,590,415	\$ 104,662,723	\$ 194,253,138
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$ 65,189,897	\$ 71,749,500	\$ 136,939,397
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$ 44,851,630	\$ 44,893,606	\$ 89,745,236

***Pension Plan Fiduciary Net Position*** – Detailed information about each pension plans’ fiduciary net position is available in the separately issued CalPERS financial reports.

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

For the year ended June 30, 2020, the City recognized pension expense of \$ 16,031,725. At June 30, 2020, 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	\$ 5,733,855	\$ -
Differences between actual and expected experience	814,292	-
Changes in assumption	-	(348,676)
Net difference between projected and actual earnings on plan investments	-	(737,760)
Total	<u>\$ 6,548,147</u>	<u>\$ (1,086,436)</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**11. DEFINED BENEFIT PENSION PLAN (Continued)**

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 7,068,846	\$ -
Differences between actual and expected experience	832,465	(980,161)
Changes in assumption	4,043,958	(497,274)
Net difference between projected and actual earnings on plan investments	-	(716,752)
Total	<u>\$ 11,945,269</u>	<u>\$ (2,194,187)</u>
Total of all plans	<u>\$ 18,493,416</u>	<u>\$ (3,280,623)</u>

The amounts of \$5,299,890 for the Miscellaneous plan, and \$ \$6,289,265 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, 2021. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Miscellaneous	Safety	Total
2020	\$ 696,459	\$ 2,915,412	\$ 3,611,871
2021	(870,508)	(378,191)	(1,248,699)
2022	(220,696)	(18,525)	(239,221)
2022	122,601	163,540	286,141
	<u>\$ (272,144)</u>	<u>\$ 2,682,236</u>	<u>\$ 2,410,092</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED JUNE 30, 2020

**12. OTHER POST EMPLOYMENT BENEFITS – (OPEB)**

**Plan Description** - The City of Chico Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by the City. The plan allows retirees the option to participate in the City’s group medical insurance plan, which covers both active and retired participants. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The City of Chico is the governing authority over the plan.

**Benefits Provided** - The premium amount retirees pay is a blended rate for covering both active and retired OPEB Plan members. Retirees participating in the City’s medical insurance plan pay the full premium. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the City, its non-represented employees, and the unions representing City employees. Employees are eligible to participate in the City’s Retiree Healthcare Plan if they retire directly from the City under CalPERS and pay the full premium. Since premiums are determined for actives and retirees on a combined basis, an implied subsidy must be reflected under GASB 75.

**Employees covered by benefit terms -**

Inactive employees or beneficiaries currently receiving benefit payments	76
Active employees	<u>297</u>
Total membership	<u>373</u>

**Total OPEB Liability** – The City’s total OPEB liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date. The liability is paid out of operating funds based on a percentage of covered payroll.

**Actuarial Assumptions and other inputs** – The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Actuarial Assumptions:	
Discount Rate	3.50%
Inflation	2.75%
Projected Salary Increase	3.25%
Mortality	Based on CalPERS tables (*)
Healthcare cost trend rate	5.50% trending down to 5.00% in later years

\* The mortality table used was developed based on CalPERS' specific data. The table includes 20 year mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the CalPERS 2014 experience study report available on CalPERS website.

The discount rate of 3.50 percent is based on the Bond Buyer 20-Bond General Obligation Index at June 30, 2019. Mortality rates were taken from the 2014 CalPERS OPEB Assumptions Model

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**12. OTHER POST EMPLOYMENT BENEFITS – (OPEB) (Continued)**

<i>Changes in Total OPEB Liability</i>	<i>Total OPEB liability</i>
Balance at June 30, 2019	\$ 8,143,776
Changes for the year	
Service Cost	436,457
Interest	310,084
Changes in assumptions	948
Benefit payments	<u>(262,526)</u>
Net change in total OPEB liability	<u>(7,842,187)</u>
Balance at June 30, 2020	<u>\$ 301,589</u>

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*** – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.50%) or 1-percentage point higher (4.50%) than the current discount rate.

<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% Decrease (2.50%)	
Total OPEB Liability	\$304,163
Current Discount Rate (3.50%)	
Total OPEB Liability	\$301,589
1% Increase (4.50%)	
Total OPEB Liability	\$299,064

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate*** – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.0% to 4.5%) or 1-percentage point higher (6.0% to 6.5%) than the current healthcare cost trend rates:

<u>Healthcare Cost Trend Rate</u>	<u>Total OPEB Liability</u>
1% Decrease (4.0% to 4.5%)	
Total OPEB Liability	\$297,664
Assumed Rate (5.00% to 5.5%)	
Total OPEB Liability	\$301,589
1% Increase (6.0% to 6.5%)	
Total OPEB Liability	\$305,530

***OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB***– For the year ended June 30, 2020, the City recognized an OPEB expense of \$(7,864,807). At June 30, 2020, the City reported deferred outflows of resources and inflow of resources related to OPEB from the following sources:

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**12. OTHER POST EMPLOYMENT BENEFITS – (OPEB) (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 84,191
Changes of Assumptions	191,738	58,145
	<u>\$ 191,738</u>	<u>\$ 142,336</u>

The \$191,738 reported as deferred outflow of resources relates to benefits provided by the City subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021.

Other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<b>Year ended June 30:</b>	
2021	\$ 49,402
Total	<u>\$ 49,402</u>

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**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.

The following components of this footnote document the Successor Agency’s capital assets and long-term liabilities as of June 30, 2020.

**CAPITAL ASSETS - LAND**

As of June 30, 2020, 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, 2020, the balances of the Successor Agency long-term obligations are presented below:

	Beginning Balance		Ending Balance	Due within
	June 30, 2019	Deductions	June 30, 2020	One Year
2017 Successor Agency to the Chico RDA Tax Allocation Refunding Bonds Series A	\$ 65,475,000	\$ (2,590,000)	\$ 62,885,000	\$ 4,860,000
2017 Successor Agency to the Chico RDA Tax Allocation Refunding Bonds Series B	2,145,000	(2,145,000)	-	-
Successor Agency long-term liabilities	<u>\$ 67,620,000</u>	<u>\$ (4,735,000)</u>	<u>\$ 62,885,000</u>	<u>\$ 4,860,000</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, 2020 was \$392,321 and is reported as a deferred inflow of resources.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**13. SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY (Continued)**

**LONG-TERM LIABILITIES**

Successor Agency Long-term Liabilities

Direct Placements

Revenue Bonds

2017 Tax Allocation Refunding 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 2007 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.

Amount

Totals

\$62,885,000

Total Successor Agency long-term liabilities  
 Total Successor Agency long-term debt

\$62,885,000

\$62,885,000

The following is a schedule of total debt service requirements to maturity as of June 30, 2020 for the tax allocation bonds:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 4,860,000	\$ 1,846,395	\$ 6,706,395
2022	4,665,000	1,773,357	6,438,357
2023	4,795,000	1,636,305	6,431,305
2024	4,925,000	1,504,752	6,429,752
2025	4,830,000	1,369,533	6,199,533
2026-2030	26,940,000	4,730,127	31,670,127
2031-2032	11,870,000	999,690	12,869,690
Total	<u>\$ 62,885,000</u>	<u>\$ 13,860,159</u>	<u>\$ 76,745,159</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.

**CITY OF CHICO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED JUNE 30, 2020

**14. SPECIAL ITEMS**

Special items are unusual and infrequent in nature but within the control of management.

Historically, the City medical insurance plan was a blended pool that consisted of active and retired employees. This blended plan resulted in an “implied subsidy” to retirees, as the retirees paid a lower premium rate when combined with the active employees. This subsidy was reported as an “Other Post-Employment Benefit (OPEB)”

Beginning January 1, 2018, the City split the two categories of insured into two pools, one for active and one for retired employees. As a result, the implied subsidy would be eliminated. To ensure the least amount of impact on employees and retirees, the City opted to phase the premium increase over three years. The subsidy will be fully eliminated as of December 31, 2020.

During fiscal year 2019-20, the gain from the OPEB elimination was as follows:

	Governmenta
	<u>Activities</u>
Special item gain from OPEB elimination	\$ <u><u>8,012,165</u></u>
	Business-type
	<u>Activities</u>
Special item gain from OPEB elimination	\$ <u><u>1,622,829</u></u>



## **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 Changes in Net OPEB Liability and Related Ratios
- 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	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<b>Total pension liability</b>						
Service cost	\$2,764,446	\$2,702,893	\$2,762,977	\$2,352,654	\$2,441,836	\$3,139,806
Interest	13,311,689	12,817,844	12,410,522	12,292,564	12,098,168	11,852,134
Differences between expected & actual experience	933,660	792,512	(3,454,037)	(3,764,124)	(3,748,881)	-
Changes in assumptions	-	(1,220,368)	9,955,942	-	(2,850,219)	-
Benefit payments, including refunds of employee contributions	(9,798,874)	(9,357,597)	(8,680,046)	(8,251,225)	(8,129,122)	(7,723,542)
<b>Net change in total pension liability</b>	<u>7,210,921</u>	<u>5,735,284</u>	<u>12,995,358</u>	<u>2,629,869</u>	<u>(188,218)</u>	<u>7,268,398</u>
<b>Total pension liability -- beginning</b>	<u>188,761,026</u>	<u>183,025,742</u>	<u>170,030,384</u>	<u>167,400,515</u>	<u>167,588,733</u>	<u>160,320,335</u>
<b>Total pension liability -- ending (a)</b>	<u><u>\$195,971,947</u></u>	<u><u>\$188,761,026</u></u>	<u><u>\$183,025,742</u></u>	<u><u>\$170,030,384</u></u>	<u><u>\$167,400,515</u></u>	<u><u>\$167,588,733</u></u>
<b>Plan fiduciary net position</b>						
Contributions - employer	\$5,289,597	\$4,892,157	\$4,835,288	\$3,774,160	\$3,273,509	\$3,326,062
Contributions - employee	1,452,949	1,211,601	1,042,124	960,903	950,096	991,678
Net investment income	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	(9,798,874)	(9,357,597)	(8,680,046)	(8,251,225)	(8,129,122)	(7,723,542)
Administrative Expense	(89,683)	(185,995)	(162,567)	(68,942)	(127,469)	-
Miscellaneous income (expense)	293	(353,207)	-	-	-	-
<b>Net change in fiduciary net position</b>	<u>5,108,749</u>	<u>6,314,010</u>	<u>9,251,274</u>	<u>(3,013,793)</u>	<u>(1,496,573)</u>	<u>13,927,928</u>
<b>Plan fiduciary net position -- beginning</b>	<u>125,673,301</u>	<u>119,359,291</u>	<u>110,108,017</u>	<u>113,121,810</u>	<u>114,618,383</u>	<u>100,690,455</u>
<b>Plan fiduciary net position -- ending (b)</b>	<u><u>\$130,782,050</u></u>	<u><u>\$125,673,301</u></u>	<u><u>\$119,359,291</u></u>	<u><u>\$110,108,017</u></u>	<u><u>\$113,121,810</u></u>	<u><u>\$114,618,383</u></u>
<b>Net pension liability -- ending (a) - (b)</b>	<u><u>\$65,189,897</u></u>	<u><u>\$63,087,725</u></u>	<u><u>\$63,666,451</u></u>	<u><u>\$59,922,367</u></u>	<u><u>\$54,278,705</u></u>	<u><u>\$52,970,350</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	66.74%	66.58%	65.21%	64.76%	67.58%	68.39%
<b>Covered payroll</b>	\$13,266,370	\$12,101,584	\$12,743,802	\$12,095,926	\$11,927,104	\$14,799,933
<b>Net pension liability as a percentage of covered payroll</b>	491.39%	521.32%	499.59%	495.39%	455.09%	357.91%

**Notes to Schedule:**

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Measurement Period	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<b>Total pension liability</b>						
Service cost	\$4,380,793	\$4,390,653	\$4,563,295	\$3,944,837	\$4,060,125	\$4,587,446
Interest	15,784,596	15,059,804	14,578,548	13,926,474	13,452,675	12,801,088
Differences between expected & actual experience	1,094,936	(1,573,264)	105,155	(2,584,243)	(602,213)	-
Changes in assumptions	-	(1,049,800)	12,709,578	-	(3,450,890)	-
Benefit payments, including refunds of employee contributions	(10,712,608)	(10,094,391)	(9,308,811)	(8,981,039)	(8,373,881)	(7,428,081)
<b>Net change in total pension liability</b>	<b>10,547,717</b>	<b>6,733,002</b>	<b>22,647,765</b>	<b>6,306,029</b>	<b>5,085,816</b>	<b>9,960,453</b>
<b>Total pension liability -- beginning</b>	<b>222,834,559</b>	<b>216,101,557</b>	<b>193,453,792</b>	<b>187,147,763</b>	<b>182,061,947</b>	<b>172,101,494</b>
<b>Total pension liability -- ending (a)</b>	<b>\$233,382,276</b>	<b>\$222,834,559</b>	<b>\$216,101,557</b>	<b>\$193,453,792</b>	<b>\$187,147,763</b>	<b>\$182,061,947</b>
<b>Plan fiduciary net position</b>						
Contributions - employer	\$6,272,865	\$5,601,393	\$5,349,238	\$4,852,766	\$4,398,219	\$4,361,304
Contributions - employee	1,783,895	1,542,571	1,550,187	1,404,504	1,236,718	1,260,761
Net investment income	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	(10,712,608)	(10,094,391)	(9,308,811)	(8,981,039)	(8,373,881)	(7,428,081)
Administrative Expense	(110,105)	(227,002)	(197,150)	(82,684)	(152,694)	-
Miscellaneous income (expense)	359	(431,079)	-	-	-	-
<b>Net change in fiduciary net position</b>	<b>7,341,970</b>	<b>8,615,803</b>	<b>12,143,804</b>	<b>(2,139,662)</b>	<b>86,929</b>	<b>18,555,340</b>
<b>Plan fiduciary net position -- beginning</b>	<b>154,290,807</b>	<b>145,675,004</b>	<b>133,531,200</b>	<b>135,670,862</b>	<b>135,583,933</b>	<b>117,028,593</b>
<b>Plan fiduciary net position -- ending (b)</b>	<b>\$161,632,777</b>	<b>\$154,290,807</b>	<b>\$145,675,004</b>	<b>\$133,531,200</b>	<b>\$135,670,862</b>	<b>\$135,583,933</b>
<b>Net pension liability -- ending (a) - (b)</b>	<b>\$71,749,499</b>	<b>\$68,543,752</b>	<b>\$70,426,553</b>	<b>\$59,922,592</b>	<b>\$51,476,901</b>	<b>\$46,478,014</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	69.26%	69.24%	67.41%	69.02%	72.49%	74.47%
<b>Covered payroll</b>	\$13,801,250	\$13,938,580	\$14,048,439	\$14,048,202	\$14,089,826	\$15,179,163
<b>Net pension liability as a percentage of covered payroll</b>	519.88%	491.76%	501.31%	426.55%	365.35%	306.20%

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$5,733,855	\$5,299,889	\$4,898,914	\$4,840,128	\$3,774,896	\$3,273,509
Contributions in relation to the actuarially determined contribution	<u>(5,733,855)</u>	<u>(5,299,889)</u>	<u>(4,898,914)</u>	<u>(4,840,128)</u>	<u>(3,774,896)</u>	<u>(3,273,509)</u>
Covered payroll	\$13,266,370	\$12,101,584	\$12,101,584	\$12,743,802	\$12,095,926	\$11,927,104
Contributions as a percentage of covered-payroll	43.22%	43.80%	40.48%	37.98%	31.21%	27.45%

**Notes to Schedule**

Valuation date:	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Average remaining period	29 Years as of the valuation date
Asset valuation method	Fair Value of Assets
Inflation	2.75%
Salary Increase	3.30% to 14.20% depending on age, service and type of employment
Payroll Growth	3.00%
Discount Rate	7.15%
Retirement age	50 or 57 years depending on type of employment and entry date
Mortality	The probabilities of mortality are based on the 2010 CalPERS experience study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include five years of projected mortality improvement using Scale AA.

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$7,068,846	\$6,289,265	\$5,618,264	\$5,352,995	\$4,943,984	\$4,398,219
Contributions in relation to the actuarially determined contribution	<u>(7,068,846)</u>	<u>(6,289,265)</u>	<u>(5,618,264)</u>	<u>(5,352,995)</u>	<u>(4,943,984)</u>	<u>(4,398,219)</u>
Covered payroll	\$13,715,620	\$13,715,620	\$13,938,580	\$14,048,439	\$14,048,202	\$14,089,826
Contributions as a percentage of covered payroll	51.54%	45.85%	40.31%	38.10%	35.19%	31.22%

**Notes to Schedule**

Valuation date:	6/30/2016	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll
Average remaining period	29 Years as of the valuation date
Asset valuation method	Fair Value of Assets
Inflation	2.75%
Salary Increase	3.30% to 14.20% depending on age, service and type of employment
Payroll Growth	3.00%
Discount Rate	7.15%
Retirement age	50 or 57 years depending on type of employment and entry date
Mortality	The probabilities of mortality are based on the 2010 CalPERS experience study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include five years of projected mortality improvement using Scale AA

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

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)**  
**LAST TEN YEARS\***

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Measurement Period	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Total OPEB liability</b>			
Service cost	\$436,457	\$390,946	\$411,300
Interest	310,084	346,132	292,769
Differences between expected and actual experience	-	(1,869,037)	-
Changes in assumptions	337,485	(252,572)	(1,047,604)
Benefit payments, including refunds of employee contributions	<u>(262,526)</u>	<u>(280,350)</u>	<u>(240,838)</u>
<b>Net change in total OPEB liability</b>	821,500	(1,664,881)	(584,373)
<b>Total OPEB liability -- beginning</b>	<u>8,143,777</u>	<u>9,808,658</u>	<u>10,393,031</u>
<b>Total OPEB liability -- ending</b>	<u><u>\$8,965,277</u></u>	<u><u>\$8,143,777</u></u>	<u><u>\$9,808,658</u></u>
<b>Covered employee payroll</b>	\$26,981,990	\$25,817,204	\$25,211,635
Total OPEB liability as a percentage of covered payroll	33.23%	31.54%	38.91%

\* Fiscal year 2018 was the first year of implementation, therefore,

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 16,837,415	\$ 17,998,301	\$ 18,616,363	\$ 618,062
Sales and use taxes	22,662,386	22,735,000	24,434,685	1,699,685
Other taxes	13,513,000	13,525,861	14,805,059	1,279,198
Licenses and permits	140,700	140,700	91,294	(49,406)
Intergovernmental	282,500	4,850,732	3,641,521	(1,209,211)
Charges for services	223,240	250,822	294,323	43,501
Fines, forfeitures, and penalties	667,000	667,000	699,712	32,712
Use of money and property	187,267	352,377	687,132	334,755
Miscellaneous	600,000	396,890	616,866	219,976
<b>Total revenues</b>	<b>55,113,508</b>	<b>60,917,683</b>	<b>63,886,955</b>	<b>2,969,272</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Administrative services department	2,040,093	2,137,093	2,328,231	(191,138)
City attorney department	640,717	673,585	673,425	160
City clerk department	1,013,231	1,084,656	991,823	92,833
City manager department	2,197,457	2,362,038	2,142,688	219,350
Less - indirect costs	(1,921,399)	(1,918,091)	(1,918,091)	-
General government	3,970,099	4,339,281	4,218,076	121,205
Police department	27,054,335	27,187,195	26,200,326	986,869
Fire department	13,110,497	13,769,023	13,563,017	206,006
Public safety	40,164,832	40,956,218	39,763,343	1,192,875
Public works department	4,261,956	4,322,560	4,289,123	33,437
Parks department	3,319,212	3,304,868	3,131,513	173,355
Community development department	1,161,081	1,221,211	1,311,905	(90,694)
Arts & Culture	-	28,346	28,346	-
Community agencies	30,000	60,000	10,249	49,751
Capital outlay:				
Capital outlay - Operations	915,955	8,248,994	1,254,496	6,994,498
Debit Service:				
Principal retirement	447,513	458,183	458,182	1
Interest and fiscal charges	99,768	89,098	89,099	(1)
<b>Total expenditures</b>	<b>54,370,416</b>	<b>63,028,759</b>	<b>54,554,332</b>	<b>8,474,427</b>
Excess (deficiency) of revenues over (under) expenditures	743,092	(2,111,076)	9,332,623	11,443,699

*Continued on next page*

**CITY OF CHICO, CALIFORNIA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

*Continued from previous page*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES):				
Transfers in	2,334,925	2,698,458	2,712,253	13,795
Transfers out	(2,991,325)	(2,809,345)	(2,431,397)	377,948
Capital leases	-	-	-	-
Total other financing sources (uses)	<u>(656,400)</u>	<u>(110,887)</u>	<u>280,856</u>	<u>391,743</u>
Net change in fund balance	86,692	(2,221,963)	9,613,479	11,835,442
Fund balance, beginning of year	20,283,854	20,283,854	20,283,854	-
Fund balance, end of year	<u>\$ 20,370,546</u>	<u>\$ 18,061,891</u>	<u>\$ 29,897,333</u>	<u>\$ 11,835,442</u>



**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CDBG AND HOME HOUSING FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Other taxes	1,372,430	1,395,528	-	(1,395,528)
Intergovernmental	\$ 1,325,460	\$ 1,837,878	\$ 524,122	\$ (1,313,756)
Use of money and property	320	320	62,011	61,691
Miscellaneous	4,840	4,840	-	(4,840)
<b>Total revenues</b>	<u>2,703,050</u>	<u>3,238,566</u>	<u>586,133</u>	<u>(2,652,433)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Community development	302,328	332,146	620,973	(288,827)
Capital outlay	2,690,583	3,220,494	-	3,220,494
<b>Total expenditures</b>	<u>2,992,911</u>	<u>3,552,640</u>	<u>620,973</u>	<u>2,931,667</u>
Excess (deficiency) of revenues over (under) expenditures	(289,861)	(314,074)	(34,840)	279,234
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	41,926	44,600	29,244	(15,356)
<b>Total other financing sources (uses)</b>	<u>41,926</u>	<u>44,600</u>	<u>29,244</u>	<u>(15,356)</u>
Net change in fund balance	(247,935)	(269,474)	(5,596)	263,878
Fund balance, beginning of year	7,584,514	7,584,514	7,584,514	-
<b>Fund balance, end of year</b>	<u>\$ 7,336,579</u>	<u>\$ 7,315,040</u>	<u>\$ 7,578,918</u>	<u>\$ 263,878</u>

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LOW AND MODERATE INCOME HOUSING ASSET FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Other taxes	\$ 17,971	\$ 17,971	\$ 18,830	\$ 859
Charges for services	-	-	1,348	1,348
Use of money and property	170,000	170,000	380,876	210,876
Miscellaneous	30,000	30,000	-	(30,000)
<b>Total revenues</b>	<u>217,971</u>	<u>217,971</u>	<u>401,054</u>	<u>183,083</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Community development	397,315	397,315	299,445	97,870
Capital outlay	1,215,000	1,215,000	-	1,215,000
<b>Total expenditures</b>	<u>1,612,315</u>	<u>1,612,315</u>	<u>299,445</u>	<u>1,312,870</u>
Excess (deficiency) of revenues over (under) expenditures	(1,394,344)	(1,394,344)	101,609	1,495,953
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	4,667	-	(4,667)
Transfers out	(41,926)	(498,901)	(486,219)	12,682
<b>Total other financing sources (uses)</b>	<u>(41,926)</u>	<u>(494,234)</u>	<u>(486,219)</u>	<u>8,015</u>
<b>Net change in fund balance</b>	<u>(1,436,270)</u>	<u>(1,888,578)</u>	<u>(384,610)</u>	<u>1,503,968</u>
Fund balance, beginning of year	56,448,607	56,448,607	56,448,607	-
<b>Fund balance, end of year</b>	<u>\$ 55,012,337</u>	<u>\$ 54,560,029</u>	<u>\$ 56,063,997</u>	<u>\$ 1,503,968</u>

**CITY OF CHICO**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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 non-cash transfers including transfers of loans and transfers used to cover other Funds' fund balance deficits and capital 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.

## **SUPPLEMENTAL BUDGETARY COMPARISONS**

Schedules of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual (Major Capital Projects Funds):

- Public Facilities Impact Fee Funds
- Capital Grants Fund

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC FACILITIES IMPACT FEE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 6,907,700	\$ 6,907,700	\$ 9,426,589	\$ 2,518,889
Use of money and property	-	-	679,989	679,989
Total revenues	<u>6,907,700</u>	<u>6,907,700</u>	<u>10,106,578</u>	<u>3,198,878</u>
<b>EXPENDITURES:</b>				
Current:				
Community development	-	-	268,950	(268,950)
Capital outlay	6,148,994	14,887,427	1,643,454	13,243,973
Debit Service:				
Principal retirement	54,175	54,175	54,175	-
Interest and fiscal charges	4,765	4,765	4,765	-
Total expenditures	<u>6,148,994</u>	<u>14,887,427</u>	<u>1,971,344</u>	<u>12,975,023</u>
Excess (deficiency) of revenues over (under) expenditures	758,706	(7,979,727)	8,135,234	16,114,961
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	456,975	456,975	-
Transfers out	(69,077)	(69,077)	(94,290)	(25,213)
Total other financing sources (uses)	<u>(69,077)</u>	<u>387,898</u>	<u>362,685</u>	<u>(25,213)</u>
Net change in fund balance	689,629	(7,591,829)	8,497,919	16,089,748
Fund balance, beginning of year	<u>23,453,660</u>	<u>23,453,660</u>	<u>23,453,660</u>	<u>-</u>
Fund balance, end of year	<u>\$ 24,143,289</u>	<u>\$ 15,861,831</u>	<u>\$ 31,951,579</u>	<u>\$ 16,089,748</u>

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL GRANTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 15,761,076	\$ 41,089,998	\$ 1,583,615	\$ (39,506,383)
Miscellaneous	-	10,000	10,000	-
Total revenues	<u>15,761,076</u>	<u>41,099,998</u>	<u>1,593,615</u>	<u>(39,506,383)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	1,134,821	291,580	843,241
Capital outlay	15,761,076	41,314,894	1,769,901	39,544,993
Total expenditures	<u>15,761,076</u>	<u>42,449,715</u>	<u>2,061,481</u>	<u>40,388,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,349,717)</u>	<u>(467,866)</u>	<u>(79,894,617)</u>
Net change in fund balance	-	(1,349,717)	(467,866)	(79,894,617)
Fund balance, beginning of year	<u>(919,928)</u>	<u>(919,928)</u>	<u>(919,928)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (919,928)</u>	<u>\$ (2,269,645)</u>	<u>\$ (1,387,794)</u>	<u>\$ (79,894,617)</u>

## **NONMAJOR GOVERNMENTAL 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.

#### **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 21<sup>st</sup> Century. All gas tax funds are restricted to be used only as allowed within the Streets and Highway Code and federal regulations.

#### **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 Chico Public Financing Authority 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.

**NONMAJOR GOVERNMENTAL FUNDS** (Continued)

**CAPITAL PROJECTS FUNDS** (Continued)

**Public Infrastructure Replacement**

Accounts for revenue from waste hauler franchise fee received and dedicated to capital projects.



**CITY OF CHICO, CALIFORNIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 12,272,655	\$ 6,662,692	\$ 18,935,347
Receivables:			
Interest	-	571	571
Taxes	39,580	-	39,580
Accounts	48,855	-	48,855
Intergovernmental	1,629,728	17,500	1,647,228
Loans	28,664	-	28,664
Deposits with others	13,775	26,675	40,450
Restricted cash and investments	-	141,749	141,749
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 14,033,257</u>	<u>\$ 6,849,187</u>	<u>\$ 20,882,444</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,681,460	\$ 616,615	\$ 2,298,075
Accrued salaries and benefits	35,543	49,654	85,197
Intergovernmental payable	25,443	-	25,443
Due to other funds	260,487	-	260,487
Advances from other funds	45,851	-	45,851
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>2,048,784</u>	<u>666,269</u>	<u>2,715,053</u>
Deferred inflows of resources:			
Deferred housing loan principal payments			
development impact fees and grants	28,754	-	28,754
	<u>          </u>	<u>          </u>	<u>          </u>
Total deferred inflows of resources	<u>28,754</u>	<u>-</u>	<u>28,754</u>
Restricted	12,087,318	1,877,437	13,964,755
Assigned	-	4,305,481	4,305,481
Unassigned	(131,599)	-	(131,599)
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>11,955,719</u>	<u>6,182,918</u>	<u>18,138,637</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 14,033,257</u>	<u>\$ 6,849,187</u>	<u>\$ 20,882,444</u>

**CITY OF CHICO, CALIFORNIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES:</b>			
Intergovernmental	\$ 8,722,778	\$ -	\$ 8,722,778
Charges for services	1,806,880	1,589,711	3,396,591
Fines, forfeitures, and penalties	31,138	-	31,138
Use of money and property	232,319	119,222	351,541
Miscellaneous	2,000	85,530	87,530
<b>Total revenues</b>	<b>10,795,115</b>	<b>1,794,463</b>	<b>12,589,578</b>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	341,429	784,860	1,126,289
Public safety	1,038,163	-	1,038,163
Public works	2,302,511	1,433,901	3,736,412
Parks and recreation	143,136	-	143,136
<b>Capital outlay:</b>			
Capital outlay - Operations	1,849,427	1,771,224	3,620,651
<b>Debt service:</b>			
Interest and fiscal charges	2,466	-	2,466
<b>Total expenditures</b>	<b>5,677,132</b>	<b>3,989,985</b>	<b>9,667,117</b>
Excess (deficiency) of revenues over (under) expenditures	5,117,983	(2,195,522)	2,922,461
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	87,313	2,622,743	2,710,056
Transfers out	(2,152,394)	(173,478)	(2,325,872)
<b>Total other financing sources (uses)</b>	<b>(2,065,081)</b>	<b>2,449,265</b>	<b>384,184</b>
Net change in fund balances	3,052,902	253,743	3,306,645
Fund balances, beginning of year	8,902,817	5,929,175	14,831,992
Fund balances, end of year	<u>\$ 11,955,719</u>	<u>\$ 6,182,918</u>	<u>\$ 18,138,637</u>

**CITY OF CHICO, CALIFORNIA  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2020**

	Operating Grants	Community Maintenance Districts	Transportation	Gas Tax	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>						
Cash and investments	\$ 58,106	\$ 4,131,023	\$ 3,095,442	\$ 4,444,315	\$ 543,769	\$ 12,272,655
Receivables:						
Taxes	-	39,580				39,580
Accounts	-	575	-	-	48,280	48,855
Intergovernmental	151,882	-	7,500	1,450,740	19,606	1,629,728
Loans	-	-	-	-	28,664	28,664
Deposits with others			-	13,775		13,775
<b>Total assets</b>	<b>\$ 209,988</b>	<b>\$ 4,171,178</b>	<b>\$ 3,102,942</b>	<b>\$ 5,908,830</b>	<b>\$ 640,319</b>	<b>\$ 14,033,257</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 26,903	\$ 97,868	\$ 203,651	\$ 1,317,688	\$ 35,350	\$ 1,681,460
Accrued salaries and benefits	25,443	-	7,315	-	2,785	35,543
Intergovernmental payable	-	25,443	-	-	-	25,443
Due to other funds	260,487	-	-	-	-	260,487
Advances from other funds	-	45,851	-	-	-	45,851
<b>Total liabilities</b>	<b>312,833</b>	<b>169,162</b>	<b>210,966</b>	<b>1,317,688</b>	<b>38,135</b>	<b>2,048,784</b>
Deferred inflows of resources:						
Unavailable revenue	28,754	-	-	-	-	28,754
<b>Total deferred inflows of resources</b>	<b>28,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,754</b>
Fund balances:						
Restricted	-	4,002,016	2,891,976	4,591,142	602,184	12,087,318
Unassigned	(131,599)	-	-	-	-	(131,599)
<b>Total fund balances (deficit)</b>	<b>(131,599)</b>	<b>4,002,016</b>	<b>2,891,976</b>	<b>4,591,142</b>	<b>602,184</b>	<b>11,955,719</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 209,988</b>	<b>\$ 4,171,178</b>	<b>\$ 3,102,942</b>	<b>\$ 5,908,830</b>	<b>\$ 640,319</b>	<b>\$ 14,033,257</b>

**CITY OF CHICO, CALIFORNIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Operating Grants	Community Maintenance Districts	Transportation	Gas Tax	Other Special Revenue Funds	Total Nonmajor Special Revenue Funds
<b>REVENUES:</b>						
Intergovernmental	\$ 1,097,334	\$ -	\$ 1,893,605	\$ 5,731,839	\$ -	\$ 8,722,778
Charges for services	-	1,543,557	270	-	263,053	1,806,880
Fines, forfeitures, and penalties	-	-	-	-	31,138	31,138
Use of money and property	-	81,943	52,685	84,369	13,322	232,319
Miscellaneous	2,000	-	-	-	-	2,000
<b>Total revenues</b>	<b>1,099,334</b>	<b>1,625,500</b>	<b>1,946,560</b>	<b>5,816,208</b>	<b>307,513</b>	<b>10,795,115</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	18,946	-	-	-	322,483	341,429
Public safety	1,027,830	-	-	-	10,333	1,038,163
Public works	-	1,370,308	588,987	343,216	-	2,302,511
Parks and recreation	143,136	-	-	-	-	143,136
Capital outlay	2,969	-	133,029	1,713,429	-	1,849,427
<b>Debt service:</b>						
Interest	-	2,466	-	-	-	2,466
<b>Total expenditures</b>	<b>1,192,881</b>	<b>1,372,774</b>	<b>722,016</b>	<b>2,056,645</b>	<b>332,816</b>	<b>5,677,132</b>
Excess (deficiency) of revenues over (under) expenditures	(93,547)	252,726	1,224,544	3,759,563	(25,303)	5,117,983
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	39,057	36,632	11,624	-	-	87,313
Transfers out	-	-	(100,000)	(2,050,000)	(2,394)	(2,152,394)
<b>Total other financing sources (uses)</b>	<b>39,057</b>	<b>36,632</b>	<b>(88,376)</b>	<b>(2,050,000)</b>	<b>(2,394)</b>	<b>(2,065,081)</b>
<b>Net change in fund balances</b>	<b>(54,490)</b>	<b>289,358</b>	<b>1,136,168</b>	<b>1,709,563</b>	<b>(27,697)</b>	<b>3,052,902</b>
Fund balances, beginning of year	(77,109)	3,712,658	1,755,808	2,881,579	629,881	8,902,817
<b>Fund balances, end of year</b>	<b>\$ (131,599)</b>	<b>\$ 4,002,016</b>	<b>\$ 2,891,976</b>	<b>\$ 4,591,142</b>	<b>\$ 602,184</b>	<b>\$ 11,955,719</b>

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**OPERATING GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 911,381	\$ 1,643,465	\$ 1,097,334	\$ (546,131)
Other	-	2,000	2,000	-
Total revenues	<u>911,381</u>	<u>1,645,465</u>	<u>1,099,334</u>	<u>(546,131)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	18,946	(18,946)
Public safety	1,107,563	1,329,104	1,027,830	301,274
Parks and recreation	6,439	-	143,136	(143,136)
Capital outlay	-	28,141	2,969	25,172
Total expenditures	<u>1,114,002</u>	<u>1,357,245</u>	<u>1,192,881</u>	<u>164,364</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(202,621)</u>	<u>288,220</u>	<u>(93,547)</u>	<u>(381,767)</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers in	<u>166,537</u>	<u>251,196</u>	<u>39,057</u>	<u>(212,139)</u>
Total other financing sources (uses)	<u>166,537</u>	<u>251,196</u>	<u>39,057</u>	<u>(212,139)</u>
Net change in fund balance	(36,084)	539,416	(54,490)	(593,906)
Fund balance, beginning of year	<u>(77,109)</u>	<u>(77,109)</u>	<u>(77,109)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (113,193)</u>	<u>\$ 462,307</u>	<u>\$ (131,599)</u>	<u>\$ (593,906)</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY MAINTENANCE DISTRICTS SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 1,305,390	\$ 1,571,879	\$ 1,543,557	\$ (28,322)
Use of money and property	-	-	81,943	81,943
<b>Total revenues</b>	<b>1,305,390</b>	<b>1,571,879</b>	<b>1,625,500</b>	<b>53,621</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	1,128,256	1,396,254	1,370,308	25,946
Debt Service				
Interest	-	2,466	2,466	-
<b>Total expenditures</b>	<b>1,128,256</b>	<b>1,398,720</b>	<b>1,372,774</b>	<b>25,946</b>
Excess (deficiency) of revenues over (under) expenditures	177,134	173,159	252,726	79,567
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	16,444	35,916	36,632	-
<b>Total other financing sources (uses)</b>	<b>16,444</b>	<b>35,916</b>	<b>36,632</b>	<b>-</b>
Net change in fund balance	193,578	209,075	289,358	80,283
Fund balance, beginning of year	3,712,658	3,712,658	3,712,658	-
Fund balance, end of year	<u>\$ 3,906,236</u>	<u>\$ 3,921,733</u>	<u>\$ 4,002,016</u>	<u>\$ 80,283</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TRANSPORTATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,906,570	\$ 2,369,585	\$ 1,893,605	\$ (475,980)
Charges for services	-	-	270	270
Use of money and property	17,220	17,220	52,685	35,465
<b>Total revenues</b>	<u>1,923,790</u>	<u>2,386,805</u>	<u>1,946,560</u>	<u>(440,245)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public works	549,829	549,829	588,987	(39,158)
Capital outlay	320,120	2,831,190	133,029	2,698,161
<b>Total expenditures</b>	<u>869,949</u>	<u>3,381,019</u>	<u>722,016</u>	<u>2,659,003</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,053,841</u>	<u>(994,214)</u>	<u>1,224,544</u>	<u>2,218,758</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	36,000	3,483	11,624	8,141
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(64,000)</u>	<u>(96,517)</u>	<u>(88,376)</u>	<u>8,141</u>
Net change in fund balance	989,841	(1,090,731)	1,136,168	2,226,899
Fund balance, beginning of year	<u>1,755,808</u>	<u>1,755,808</u>	<u>1,755,808</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,745,649</u>	<u>\$ 665,077</u>	<u>\$ 2,891,976</u>	<u>\$ 2,226,899</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GAS TAX FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 4,835,085	\$ 5,719,023	\$ 5,731,839	\$ 12,816
Use of money and property	-	-	84,369	84,369
<b>Total revenues</b>	<b>4,835,085</b>	<b>5,719,023</b>	<b>5,816,208</b>	<b>97,185</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	-	-	343,216	(343,216)
Capital outlay	2,505,750	5,425,070	1,713,429	3,711,641
<b>Total expenditures</b>	<b>2,505,750</b>	<b>5,425,070</b>	<b>2,056,645</b>	<b>3,368,425</b>
Excess (deficiency) of revenues over (under) expenditures	2,329,335	293,953	3,759,563	3,465,610
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(2,050,000)	(2,050,000)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(2,050,000)</b>	<b>(2,050,000)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>2,329,335</b>	<b>(1,756,047)</b>	<b>1,709,563</b>	<b>3,465,610</b>
Fund balance, beginning of year	2,881,579	2,881,579	2,881,579	-
<b>Fund balance, end of year</b>	<b>\$ 5,210,914</b>	<b>\$ 1,125,532</b>	<b>\$ 4,591,142</b>	<b>\$ 3,465,610</b>



**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
OTHER SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 253,000	\$ 253,000	\$ 263,053	\$ 10,053
Fines, forfeitures and penalties	31,138	40,000	31,138	(8,862)
Use of money and property	-	1,680	13,322	11,642
	284,138	294,680	307,513	12,833
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	164,647	175,647	322,483	(146,836)
Public safety	20,333	20,333	10,333	10,000
Capital outlay	168,800	208,347	-	208,347
	353,780	404,327	332,816	71,511
Excess (deficiency) of revenues over (under) expenditures	(69,642)	(109,647)	(25,303)	84,344
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	5,936	10,490	-	(10,490)
Transfers out	(50,000)	(15,258)	(2,394)	12,864
	(44,064)	(4,768)	(2,394)	2,374
Net change in fund balance	(113,706)	(114,415)	(27,697)	86,718
Fund balance, beginning of year	629,881	629,881	629,881	-
Fund balance, end of year	\$ 516,175	\$ 515,466	\$ 602,184	\$ 86,718

**CITY OF CHICO, CALIFORNIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2020**

	Capital Improvements Fund	Bond Proceeds Fund	Fleet Replacement and Facility Maintenance	Remediation Fund	Public Infrastructure Replacement	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>						
Cash and investments	\$ 2,181,203	\$ -	\$ 2,304,044	\$ 26,675	\$ 2,150,770	\$ 6,662,692
Receivables:						
Interest	-	571	-	-	-	571
Intergovernmental	17,500	-	-	-	-	17,500
Deposits with others	-	22,169	-	-	4,506	26,675
Restricted cash and investments	-	141,749	-	-	-	141,749
Total assets	<u>\$ 2,198,703</u>	<u>\$ 164,489</u>	<u>\$ 2,304,044</u>	<u>\$ 26,675</u>	<u>\$ 2,155,276</u>	<u>\$ 6,849,187</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 19,772	\$ 22,168	\$ 127,839	\$ 26,676	\$ 420,160	\$ 616,615
Accrued salaries and benefits	49,654	-	-	-	-	49,654
Total liabilities	<u>69,426</u>	<u>22,168</u>	<u>127,839</u>	<u>26,676</u>	<u>420,160</u>	<u>666,269</u>
Fund balances:						
Restricted	-	142,321	-	-	1,735,116	1,877,437
Assigned	2,129,277	-	2,176,205	(1)	-	4,305,481
Total fund balances (deficit)	<u>2,129,277</u>	<u>142,321</u>	<u>2,176,205</u>	<u>(1)</u>	<u>1,735,116</u>	<u>6,182,918</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,198,703</u>	<u>\$ 164,489</u>	<u>\$ 2,304,044</u>	<u>\$ 26,675</u>	<u>\$ 2,155,276</u>	<u>\$ 6,849,187</u>

**CITY OF CHICO, CALIFORNIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Capital Improvements Fund	Bond Proceeds Fund	Fleet Replacement and Facility Maintenance	Remediation Fund	Public Infrastructure Replacement	Total Nonmajor Capital Projects Funds
<b>REVENUES:</b>						
Charges for services	\$ 1,589,711	\$ -	\$ -	\$ -	\$ -	\$ 1,589,711
Use of money and property	17,863	4,761	62,351	(32)	34,279	119,222
Miscellaneous	-	-	85,530	-	-	85,530
Total revenues	<u>1,607,574</u>	<u>4,761</u>	<u>147,881</u>	<u>(32)</u>	<u>34,279</u>	<u>1,794,463</u>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	-	-	784,860	-	-	784,860
Public works	922,291	828	-	144,706	366,076	1,433,901
<b>Capital outlay:</b>						
Capital outlay - Operations	15,396	21,822	1,173,784	-	560,222	1,771,224
<b>Debt service:</b>						
Total expenditures	<u>937,687</u>	<u>22,650</u>	<u>1,958,644</u>	<u>144,706</u>	<u>926,298</u>	<u>3,989,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>669,887</u>	<u>(17,889)</u>	<u>(1,810,763)</u>	<u>(144,738)</u>	<u>(892,019)</u>	<u>(2,195,522)</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	1,222,752	133,754	1,266,237	2,622,743
Transfers out	-	(173,478)	-	-	-	(173,478)
Total other financing sources (uses)	<u>-</u>	<u>(173,478)</u>	<u>1,222,752</u>	<u>133,754</u>	<u>1,266,237</u>	<u>2,449,265</u>
Net change in fund balances	669,887	(191,367)	(588,011)	(10,984)	374,218	253,743
Fund balances (deficit), beginning of year	<u>1,459,390</u>	<u>333,688</u>	<u>2,764,216</u>	<u>10,983</u>	<u>1,360,898</u>	<u>5,929,175</u>
Fund balances (deficit), end of year	<u>\$ 2,129,277</u>	<u>\$ 142,321</u>	<u>\$ 2,176,205</u>	<u>\$ (1)</u>	<u>\$ 1,735,116</u>	<u>\$ 6,182,918</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for services	\$ 540,000	\$ 720,000	\$ 1,589,711	\$ 869,711
Use of money and property	-	-	17,863	17,863
<b>Total revenues</b>	<b>540,000</b>	<b>720,000</b>	<b>1,607,574</b>	<b>887,574</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	2,666,015	2,744,423	922,291	1,822,132
Capital outlay	200,000	200,000	15,396	184,604
<b>Total expenditures</b>	<b>2,866,015</b>	<b>2,944,423</b>	<b>937,687</b>	<b>2,006,736</b>
Excess (deficiency) of revenues over (under) expenditures	(2,326,015)	(2,224,423)	669,887	2,894,310
Transfers in	-	1,622	-	(1,622)
Total other financing sources (uses)	-	1,622	-	(1,622)
<b>Net change in fund balance</b>	<b>(2,326,015)</b>	<b>(2,222,801)</b>	<b>669,887</b>	<b>2,891,066</b>
Fund balance, beginning of year	1,459,390	1,459,390	1,459,390	-
<b>Fund balance, end of year</b>	<b>\$ (866,625)</b>	<b>\$ (763,411)</b>	<b>\$ 2,129,277</b>	<b>\$ 2,891,066</b>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BOND PROCEEDS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 4,761	\$ 4,761
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,761</u>	<u>\$ 4,761</u>
<b>EXPENDITURES:</b>				
Current:				
Public works			828	(828)
Capital outlay	-	104,358	21,822	82,536
Total expenditures	<u>-</u>	<u>104,358</u>	<u>22,650</u>	<u>81,708</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(104,358)</u>	<u>(17,889)</u>	<u>86,469</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(183,584)	(173,478)	(10,106)
Total other financing sources (uses)	<u>-</u>	<u>(183,584)</u>	<u>(173,478)</u>	<u>(10,106)</u>
Net change in fund balance	-	(287,942)	(191,367)	76,363
Fund balance, beginning of year	333,688	333,688	333,688	-
Fund balance, end of year	<u>\$ 333,688</u>	<u>\$ 45,746</u>	<u>\$ 142,321</u>	<u>\$ 76,363</u>

**CITY OF CHICO, CALIFORNIA  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FLEET REPLACEMENT AND FACILITY MAINTENANCE  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 62,351	\$ 62,351
Miscellaneous	20,000	20,000	85,530	65,530
<b>Total revenues</b>	<u>20,000</u>	<u>20,000</u>	<u>147,881</u>	<u>127,881</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
General government	-	-	784,860	(784,860)
<b>Capital outlay:</b>				
Capital outlay	1,372,568	3,702,608	1,173,784	2,528,824
<b>Total expenditures</b>	<u>1,372,568</u>	<u>3,702,608</u>	<u>1,958,644</u>	<u>1,743,964</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,352,568)</u>	<u>(3,682,608)</u>	<u>(1,810,763)</u>	<u>1,871,845</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,215,087	1,223,074	1,222,752	(322)
<b>Total other financing sources (uses)</b>	<u>1,215,087</u>	<u>1,223,074</u>	<u>1,222,752</u>	<u>(322)</u>
<b>Net change in fund balance</b>	<u>(137,481)</u>	<u>(2,459,534)</u>	<u>(588,011)</u>	<u>1,871,523</u>
Fund balance, beginning of year	2,764,216	2,764,216	2,764,216	-
<b>Fund balance, end of year</b>	<u>\$ 2,626,735</u>	<u>\$ 304,682</u>	<u>\$ 2,176,205</u>	<u>\$ 1,871,523</u>

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**REMEDIATION FUND**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ (32)	\$ (32)
Total revenues	<u>-</u>	<u>-</u>	<u>(32)</u>	<u>(32)</u>
<b>EXPENDITURES:</b>				
Current:				
Public works	-	-	144,706	(144,706)
Capital outlay	<u>265,150</u>	<u>482,093</u>	<u>-</u>	<u>482,093</u>
Total expenditures	<u>265,150</u>	<u>482,093</u>	<u>144,706</u>	<u>337,387</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(265,150)</u>	<u>(482,093)</u>	<u>(144,738)</u>	<u>337,355</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	<u>263,043</u>	<u>471,110</u>	<u>133,754</u>	<u>(337,356)</u>
Total other financing sources (uses)	<u>263,043</u>	<u>471,110</u>	<u>133,754</u>	<u>(337,356)</u>
Net change in fund balance	(2,107)	(10,983)	(10,984)	(1)
Fund balance, beginning of year	<u>10,983</u>	<u>10,983</u>	<u>10,983</u>	<u>-</u>
Fund balance, end of year	<u>\$ 8,876</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

**CITY OF CHICO, CALIFORNIA**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**PUBLIC INFRASTRUCTURE REPLACEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 34,279	\$ (34,279)
Total revenues	<u>-</u>	<u>-</u>	<u>34,279</u>	<u>(34,279)</u>
<b>EXPENDITURES:</b>				
Current:				
Public works			366,076	(366,076)
Capital outlay	<u>1,366,674</u>	<u>1,870,991</u>	<u>560,222</u>	<u>1,310,769</u>
Total expenditures	<u>1,366,674</u>	<u>1,870,991</u>	<u>926,298</u>	<u>944,693</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,366,674)</u>	<u>(1,870,991)</u>	<u>(892,019)</u>	<u>978,972</u>
Transfers in	<u>904,000</u>	<u>904,000</u>	<u>1,266,237</u>	<u>362,237</u>
Total other financing sources (uses)	<u>904,000</u>	<u>904,000</u>	<u>1,266,237</u>	<u>-</u>
Net change in fund balance	(462,674)	(966,991)	374,218.00	978,972
Fund balance, beginning of year	<u>1,360,898</u>	<u>1,360,898</u>	<u>1,360,898</u>	<u>-</u>
Fund balance, end of year	<u>\$ 898,224</u>	<u>\$ 393,907</u>	<u>\$ 1,735,116</u>	<u>\$ 978,972</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, 2020**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 7,837,373	\$ 10,485	\$ 75,151	\$ 226,974	\$ 2,412,312	\$ 10,562,295
Receivables:						
Accounts	191,533	-	-	-	-	191,533
Intergovernmental	-	2,088	-	-	-	2,088
Due from other funds	260,487	-	-	-	-	260,487
Inventories	-	42,019	-	-	-	42,019
Prepaid items	1,244	-	-	114,997	-	116,241
Total current assets	<u>8,290,637</u>	<u>54,592</u>	<u>75,151</u>	<u>341,971</u>	<u>2,412,312</u>	<u>11,174,663</u>
Noncurrent assets:						
Restricted cash and investments	300,000	-	-	-	-	300,000
Land and construction in progress net of accumulated depreciation	-	30,391	-	-	-	30,391
Total noncurrent assets	<u>300,000</u>	<u>30,391</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,391</u>
Total noncurrent assets	<u>300,000</u>	<u>54,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>354,751</u>
Total assets	<u>8,590,637</u>	<u>109,343</u>	<u>75,151</u>	<u>341,971</u>	<u>2,412,312</u>	<u>11,529,414</u>
<b>DEFERRED OUTFLOWS OF</b>						
Deferred amounts related to OPEB	-	7,631	5,465	11,715	-	24,811
Deferred amounts related to pensions	-	260,616	186,622	400,092	-	847,330
Total deferred outflows of resources	<u>-</u>	<u>268,247</u>	<u>192,087</u>	<u>411,807</u>	<u>-</u>	<u>872,141</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	198,184	45,001	60,240	155,467	-	458,892
Accrued salaries and benefits	-	17,884	17,425	30,563	-	65,872
Compensated absences - current	-	4,026	12,744	6,043	-	22,813
Claims liability - current portion	2,177,493	-	-	-	-	2,177,493
Total current liabilities	<u>2,375,677</u>	<u>66,911</u>	<u>90,409</u>	<u>192,073</u>	<u>-</u>	<u>2,725,070</u>
Noncurrent liabilities:						
Compensated absences	-	31,878	47,817	47,846	-	127,541
Claims liability	5,914,265	-	-	-	-	5,914,265
Net OPEB liability	-	12,003	8,595	18,427	-	39,025
Net pension liability	-	2,594,557	1,857,912	3,983,103	-	8,435,572
Total noncurrent liabilities	<u>5,914,265</u>	<u>2,638,438</u>	<u>1,914,324</u>	<u>4,049,376</u>	<u>-</u>	<u>14,516,403</u>
Total liabilities	<u>8,289,942</u>	<u>2,705,349</u>	<u>2,004,733</u>	<u>4,241,449</u>	<u>-</u>	<u>17,241,473</u>
<b>DEFERRED INFLOWS OF</b>						
Deferred amounts related to OPEB	-	5,665	4,057	8,696	-	18,418
Deferred amounts related to pensions	-	43,241	30,963	66,381	-	140,585
Total deferred inflows of resources	<u>-</u>	<u>48,906</u>	<u>35,020</u>	<u>75,077</u>	<u>-</u>	<u>159,003</u>
<b>NET POSITION</b>						
Net investment in capital assets	-	54,751	-	-	-	54,751
Restricted for insurance	300,000	-	-	-	-	300,000
Unrestricted	695	(2,431,416)	(1,772,515)	(3,562,748)	2,412,312	(5,353,672)
Total net position (deficit)	<u>\$ 300,695</u>	<u>\$ (2,376,665)</u>	<u>\$ (1,772,515)</u>	<u>\$ (3,562,748)</u>	<u>\$ 2,412,312</u>	<u>\$ (4,998,921)</u>

**CITY OF CHICO, CALIFORNIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>OPERATING REVENUES:</b>						
Charges for services - internal	\$ 3,653,577	\$ 1,624,413	\$ 1,314,468	\$ 2,201,922	\$ 9,683,957	\$ 18,478,337
Charges for services - external	-	32,293	-	-	-	32,293
Total operating revenues	<u>3,653,577</u>	<u>1,656,706</u>	<u>1,314,468</u>	<u>2,201,922</u>	<u>9,683,957</u>	<u>18,510,630</u>
Salaries and benefits	-	777,915	724,693	1,419,456	-	2,922,064
Materials and supplies	499	310,320	79,751	47,661	-	438,231
Purchased services	2,658,183	49,002	293,026	691,536	-	3,691,747
Other Expenses	1,605,980	621,133	287,479	254,062	8,741,616	11,510,270
Depreciation	-	2,753	-	-	-	2,753
Total operating expenses	<u>4,264,662</u>	<u>1,761,123</u>	<u>1,384,949</u>	<u>2,412,715</u>	<u>8,741,616</u>	<u>18,565,065</u>
Operating income (loss)	<u>(611,085)</u>	<u>(104,417)</u>	<u>(70,481)</u>	<u>(210,793)</u>	<u>942,341</u>	<u>(54,435)</u>
<b>NONOPERATING REVENUES</b>						
Investment earnings	173,785	-	-	-	(44,242)	129,543
Miscellaneous	32,444	-	-	-	-	32,444
Miscellaneous expense	-	-	-	(2,595)	-	(2,595)
Total nonoperating revenues	<u>206,229</u>	<u>-</u>	<u>-</u>	<u>(2,595)</u>	<u>(44,242)</u>	<u>159,392</u>
Income (loss) before transfers	(404,856)	(104,417)	(70,481)	(213,388)	898,099	104,957
Transfers out	(398,275)	(17,941)	(29,056)	-	-	(445,272)
Special item OPEB elimination	-	224,525	116,560	333,256	-	674,341
Change in net position	<u>(803,131)</u>	<u>102,167</u>	<u>17,023</u>	<u>119,868</u>	<u>898,099</u>	<u>334,026</u>
Net position (deficit), beginning of of year	<u>1,103,826</u>	<u>(2,478,832)</u>	<u>(1,789,538)</u>	<u>(3,682,616)</u>	<u>1,514,213</u>	<u>(5,332,947)</u>
Net position (deficit), end of year	<u>\$ 300,695</u>	<u>\$ (2,376,665)</u>	<u>\$ (1,772,515)</u>	<u>\$ (3,562,748)</u>	<u>\$ 2,412,312</u>	<u>\$ (4,998,921)</u>

**CITY OF CHICO, CALIFORNIA  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Receipts from services provided	\$ 3,843,742	\$ 1,658,486	\$ 1,314,468	\$ 2,199,327	\$ 9,639,715	\$ 18,655,738
Payments to suppliers and claimants	(3,688,941)	(998,416)	(649,280)	(927,946)	(8,741,616)	(15,006,199)
Payments to employees	-	(615,042)	(606,643)	(1,262,414)	-	(2,484,099)
Net cash provided (used) by operating activities	<u>154,801</u>	<u>45,028</u>	<u>58,545</u>	<u>8,967</u>	<u>898,099</u>	<u>1,165,440</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Interfund borrowings	1,154,336	-	-	-	-	1,154,336
Transfers out	(398,275)	(17,941)	(29,056)	-	-	(445,272)
Net cash provided (used) by noncapital financing activities	<u>756,061</u>	<u>(17,941)</u>	<u>(29,056)</u>	<u>-</u>	<u>-</u>	<u>709,064</u>
Net increase (decrease) in cash and cash	910,862	989	29,489	8,967	898,099	1,848,406
Cash and cash equivalents, beginning of year	7,226,511	9,496	45,662	218,007	1,514,213	9,013,889
Cash and cash equivalents, end of year	<u>\$ 8,137,373</u>	<u>\$ 10,485</u>	<u>\$ 75,151</u>	<u>\$ 226,974</u>	<u>\$ 2,412,312</u>	<u>\$ 10,862,295</u>
<b>RECONCILIATION TO STATEMENT OF NET POSITION:</b>						
Cash and investments	\$ 7,837,373	\$ 10,485	\$ 75,151	\$ 226,974	\$ 2,412,312	\$ 10,562,295
Restricted cash and investments	300,000	-	-	-	-	300,000
CASH AND INVESTMENTS, end of year	<u>\$ 8,137,373</u>	<u>\$ 10,485</u>	<u>\$ 75,151</u>	<u>\$ 226,974</u>	<u>\$ 2,412,312</u>	<u>\$ 10,862,295</u>

**CITY OF CHICO, CALIFORNIA**  
**COMBINING STATEMENT OF CASH FLOWS (CONTINUED)**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Self Insurance	Central Garage	Municipal Building Maintenance	Information Services	Retirement Funding	Total
<b>RECONCILIATION OF OPERATING INCOME</b>						
<b>(LOSS) TO NET CASH PROVIDED (USED)</b>						
<b>BY OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ (611,085)	\$ (104,417)	\$ (70,481)	\$ (210,793)	\$ 942,341	\$ (54,435)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	-	2,753	-	-	-	2,753
OPEB expense	-	(7,622)	(5,458)	(11,701)	-	(24,781)
Pension expense	-	146,622	104,993	225,089	-	476,704
Miscellaneous revenue	206,229	-	-	(2,595)	(44,242)	159,392
Accounts receivable	(16,064)	-	-	-	-	(16,064)
Intergovernmental receivable	-	1,780	-	-	-	1,780
Prepaid	(36)	-	-	(40,759)	-	(40,795)
Inventories	-	16,539	-	-	-	16,539
Accounts payable	(198,646)	(34,600)	10,976	106,072	-	(116,198)
Deposits	300	100	-	-	-	400
Accrued salaries and benefits	-	7,313	11,347	5,919	-	24,579
Compensated absences	-	16,560	7,168	(62,265)	-	(38,537)
Claims liability	774,103	-	-	-	-	774,103
Total adjustments	765,886	149,445	129,026	219,760	(44,242)	1,219,875
Net cash provided (used) by operating activities	<u>\$ 154,801</u>	<u>\$ 45,028</u>	<u>\$ 58,545</u>	<u>\$ 8,967</u>	<u>\$ 898,099</u>	<u>\$ 1,165,440</u>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>						
Special item: OPEB elimination	<u>\$ -</u>	<u>\$ 224,525</u>	<u>\$ 116,560</u>	<u>\$ 333,256</u>	<u>\$ -</u>	<u>\$ 674,341</u>

**AGENCY FUNDS**



**CITY OF CHICO, CALIFORNIA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Assessment Districts			
	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
<b>ASSETS</b>				
Restricted cash and investments	\$ 600,164	\$ 9,047	\$ (6,621)	\$ 602,590
Receivables:				
Loans	39,726	-	(6,621)	33,105
Total assets	<u>\$ 639,890</u>	<u>\$ 9,047</u>	<u>\$ (13,242)</u>	<u>\$ 635,695</u>
<b>LIABILITIES</b>				
Special assessment deposits	<u>\$ 639,890</u>	<u>\$ 9,047</u>	<u>\$ (13,242)</u>	<u>\$ 635,695</u>



## 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>
Financial Trends	105-109
<i>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	110-117
<i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i>	
Debt Capacity	118-120
<i>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	121-126
<i>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	127-129
<i>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.</i>	

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)**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental activities										
Net investment in capital assets	\$ 223,393	\$ 310,074	\$ 305,769	\$ 306,134	\$ 311,705	\$ 313,120	\$ 314,106	\$ 311,573	\$ 312,439	\$ 323,203
Restricted	85,568	64,494	69,526	82,485	89,720	87,015	91,661	94,268	98,771	108,002
Unrestricted	(44,346)	(43,720)	(11,653)	(3,972)	(92,205)	(82,202)	(77,226)	(77,243)	(70,952)	(56,462)
Total governmental activities net position	<u>\$ 264,615</u>	<u>\$ 330,848</u>	<u>\$ 363,642</u>	<u>\$ 384,647</u>	<u>\$ 309,220</u>	<u>\$ 317,933</u>	<u>\$ 328,541</u>	<u>\$ 328,599</u>	<u>\$ 340,258</u>	<u>\$ 374,743</u>
Business-type activities										
Net investment in capital assets	\$ 108,507	\$ 114,359	\$ 75,135	\$ 79,617	\$ 85,684	\$ 85,451	\$ 90,874	\$ 94,581	\$ 95,524	\$ 105,603
Restricted	2,449	3,588	5,230	6,857	8,804	10,641	12,519	14,427	16,369	17,283
Unrestricted	(2,573)	(990)	12,553	12,621	(743)	1,786	3	4	1,749	5,951
Total business-type activities net position	<u>\$ 108,383</u>	<u>\$ 116,957</u>	<u>\$ 92,918</u>	<u>\$ 99,095</u>	<u>\$ 93,745</u>	<u>\$ 97,878</u>	<u>\$ 103,396</u>	<u>\$ 109,012</u>	<u>\$ 113,642</u>	<u>\$ 128,836</u>
Primary government										
Net investment in capital assets	\$ 331,900	\$ 424,433	\$ 380,904	\$ 385,751	\$ 397,389	\$ 398,571	\$ 404,980	\$ 406,155	\$ 407,963	\$ 428,806
Restricted	88,017	68,082	74,756	89,342	98,524	97,656	104,180	108,695	115,140	125,285
Unrestricted	(46,919)	(44,710)	900	8,649	(92,948)	(80,416)	(77,223)	(77,243)	(69,203)	(50,511)
Total primary government net position	<u>\$ 372,998</u>	<u>\$ 447,805</u>	<u>\$ 456,560</u>	<u>\$ 483,742</u>	<u>\$ 402,965</u>	<u>\$ 415,811</u>	<u>\$ 431,936</u>	<u>\$ 437,607</u>	<u>\$ 453,899</u>	<u>\$ 503,579</u>

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Expenses</b>										
Governmental activities:										
General government	\$ 3,125	\$ 2,341	\$ 2,667	\$ 2,636	\$ 3,218	\$ 3,972	\$ 4,577	\$ 5,059	\$ 5,160	\$ 7,182
Public safety	37,521	37,436	37,797	34,599	36,709	39,324	41,972	41,214	42,712	45,845
Public works	16,694	18,764	19,555	16,823	18,954	18,530	18,589	19,763	20,062	18,097
Parks and recreation	3,525	3,476	3,531	3,360	3,582	3,388	3,537	3,567	3,849	3,901
Arts and culture										28
Community development	4,355	4,088	2,575	2,654	2,296	2,588	3,360	2,432	2,207	2,679
Community agencies	381	354	323	162	53	99	100	50	2	10
Redevelopment	13,867	5,187	-	-	-	-	-	-	0	0
Interest on long-term debt	6,511	2,424	3	3	3	85	80	82	140	46
Total governmental activities expenses	<u>85,979</u>	<u>74,070</u>	<u>66,451</u>	<u>60,237</u>	<u>64,815</u>	<u>67,986</u>	<u>72,215</u>	<u>72,167</u>	<u>74,131</u>	<u>77,788</u>
Business-type activities:										
Sewer	8,921	10,383	12,161	12,235	11,428	10,986	11,451	12,092	11,867	13,340
Parking	965	1,034	1,017	825	714	839	849	1,027	1,333	1,093
Private development	2,291	1,794	1,993	2,479	2,746	3,001	3,488	3,686	4,099	4,648
Airport	1,584	1,786	2,001	2,263	2,036	1,927	104,180	2,167	2,593	2,044
Waste management	-	-	-	-	-	-	-	-	-	-
Total business-type activities expenses	<u>13,761</u>	<u>14,997</u>	<u>17,172</u>	<u>17,802</u>	<u>16,924</u>	<u>16,753</u>	<u>119,968</u>	<u>18,972</u>	<u>19,892</u>	<u>21,125</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	117	97	-	-	349	188	247	318	1,226	7,721
Public safety	1,219	1,283	1,139	962	1,163	1,118	1,176	1,395	1,592	5,215
Public works	1,702	1,934	3,439	5,641	8,674	9,462	8,715	8,288	5,894	1,389
Community development	4,089	5,793	2	17	1	94	215	237	16	67
Other activities	125	120	106	155	86	282	4,487	1,338	56	10
Operating grants and contributions	7,743	13,102	9,297	10,874	11,855	10,752	9,976	8,229	5,537	9,677
Capital grants and contributions	15,062	4,064	3,261	2,235	4,565	2,075	929	3,808	6,714	5,790
Total governmental activities program revenues	<u>30,057</u>	<u>26,393</u>	<u>17,244</u>	<u>19,884</u>	<u>26,693</u>	<u>23,971</u>	<u>25,745</u>	<u>23,612</u>	<u>21,034</u>	<u>29,869</u>
Business-type activities:										
Charges for services:										
Sewer	8,168	10,000	14,857	14,942	16,465	14,333	14,737	13,802	14,788	15,433
Private development	1,538	1,461	2,026	2,470	2,539	3,166	3,906	1,876	2,210	5,061
Other activities	1,586	1,525	1,496	1,506	1,453	1,633	1,745	3,923	4,191	2,110
Operating grants and contributions	-	130	318	303	-	270	3,252	2,649	2,266	8,817
Capital grants and contributions	2,901	10,655	8,713	4,535	7,352	812	1,942	292	77	2,588
Total business-type activities program revenues	<u>14,193</u>	<u>23,771</u>	<u>27,410</u>	<u>23,756</u>	<u>27,809</u>	<u>20,214</u>	<u>25,582</u>	<u>22,543</u>	<u>23,532</u>	<u>34,010</u>
Total primary government program revenues	<u>44,250</u>	<u>50,164</u>	<u>44,654</u>	<u>43,640</u>	<u>54,502</u>	<u>44,185</u>	<u>51,327</u>	<u>46,155</u>	<u>44,567</u>	<u>63,878</u>
Net (expenses)/revenue										
Governmental activities	(55,922)	(47,677)	(49,207)	(40,353)	(38,122)	(44,015)	(46,470)	(48,555)	(53,097)	(47,920)
Business-type activities	432	8,774	10,238	5,954	10,885	3,461	(94,385)	3,571	3,641	12,885
Total primary government net expense	<u>\$ (55,490)</u>	<u>\$ (38,903)</u>	<u>\$ (38,969)</u>	<u>\$ (34,399)</u>	<u>\$ (27,237)</u>	<u>\$ (40,554)</u>	<u>\$ (140,855)</u>	<u>\$ (44,984)</u>	<u>\$ (49,456)</u>	<u>\$ (35,035)</u>

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 41,041	\$ 25,998	\$ 11,604	\$ 12,327	\$ 13,649	\$ 14,564	\$ 15,169	\$ 15,410	\$ 16,750	\$ 18,616
Sales and use tax	11,603	12,367	12,783	13,945	14,597	17,320	21,134	21,832	25,173	24,435
Sales tax in-lieu	3,896	4,128	4,261	4,597	4,812	2,589	-	-	0	0
Utility users tax	6,632	6,655	6,241	6,305	6,203	6,552	6,895	7,052	7,200	7,317
Other taxes	3,763	3,976	4,078	4,324	5,536	4,836	5,200	6,332	7,890	7,507
Unrestricted grants and contributions	469	33	2,483	8,576	8,837	5,854	0	1,776	5,627	14,110
Unrestricted investment earnings	229	54	168	136	231	250	109	266	1,162	1,568
Miscellaneous	93	200	158	921	155	83	182	588	1,180	714
Extraordinary Gain due to dissolution of RDA	-	70,196	-	-	-	-	-	-	-	-
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	<sup>2</sup> (1,814)	200	(9,729)	(222)	(718)	(601)	(370)	(428)	(195)	125
Business-type activities:										
Unrestricted investment earnings	(5)	-	-	-	-	70	149	322	793	812
Special item	-	-	-	-	-	-	-	-	-	1,623
Transfers	<sup>2</sup> 1,814	(200)	9,729	222	718	601	370	428	195	(125)
Total business-type activities	<u>1,808</u>	<u>(200)</u>	<u>9,729</u>	<u>222</u>	<u>718</u>	<u>671</u>	<u>519</u>	<u>750</u>	<u>988</u>	<u>2,310</u>
Total primary government	<u>\$ 67,721</u>	<u>\$ 123,607</u>	<u>\$ 47,470</u>	<u>\$ 61,580</u>	<u>\$ 53,475</u>	<u>\$ 52,118</u>	<u>\$ 48,838</u>	<u>\$ 750</u>	<u>\$ 65,775</u>	<u>\$ 84,715</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 9,992	\$ 76,129	\$ (11,467)	\$ 21,005	\$ 14,635	\$ 7,432	\$ 10,607	\$ 2,103	\$ 11,663	\$ 34,485
Business-type activities	2,242	8,574	19,968	6,177	11,603	4,133	8,409	4,321	4,629	15,194
	<u>\$ 12,234</u>	<u>\$ 84,703</u>	<u>\$ 8,501</u>	<u>\$ 27,182</u>	<u>\$ 26,235</u>	<u>\$ 11,565</u>	<u>\$ 19,016</u>	<u>\$ 6,423</u>	<u>\$ 16,292</u>	<u>\$ 49,679</u>

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

	<b>Fiscal Year Ending June 30</b>									
	<u>2011 (a)</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>General Fund:</b>										
Nonspendable	\$ 3,213	\$ 1,088	\$ 554	\$ 52	\$ 236	\$ 243	\$ 224	\$ 235	\$ 64	\$ 67
Restricted	-	-	-	-	-	-	-	-	1,831	2,229
Committed	4,072	4,262	-	-	988	1,025	2,461	3,650	5,017	12,205
Assigned	-	-	-	-	2,980	678	3,837	4,576	5,602	11,236
Unassigned	-	-	(8,219)	(2,858)	-	4,643	2,454	3,835	7,770	4,161
<b>Total General Fund</b>	<u>\$ 7,285</u>	<u>\$ 5,350</u>	<u>\$ (7,665)</u>	<u>\$ (2,806)</u>	<u>\$ 4,204</u>	<u>\$ 6,589</u>	<u>\$ 8,976</u>	<u>\$ 12,296</u>	<u>\$ 20,284</u>	<u>\$ 29,898</u>
<b>All other Governmental funds:</b>										
Nonspendable	\$ 52,102	\$ 56,356 <sup>2</sup>	\$ 3,008	\$ 1,841	\$ 757	\$ 55	\$ 41	\$ -	\$ 5	\$ 152
Restricted	45,845	5,411 <sup>2</sup>	70,020	82,397	84,034	87,431	92,390	94,714	99,757 <sup>3</sup>	109,407
Committed	2,831	2,924	-	-	-	-	-	3,650	-	-
Assigned	66	-	848	2,871	4,263	4,429	4,926	9,233	4,232	4,305
Unassigned	(1,901)	(2,333)	(7,871)	(4,985)	(4,413)	(3,527)	(6,560)	(1,416)	(2,594)	(1,519)
<b>Total other Governmental Funds</b>	<u>\$ 98,943</u>	<u>\$ 62,359</u>	<u>\$ 66,005</u>	<u>\$ 82,124</u>	<u>\$ 84,641</u>	<u>\$ 88,388</u>	<u>\$ 90,797</u>	<u>\$ 106,180</u>	<u>\$ 101,399</u>	<u>\$ 112,345</u>

(a) The City implemented GASB Statement No. 54 in the fiscal year ended June 30, 2011.

1 Changes were due primarily to the reclassification of the Redevelopment Agency Fund (blended component unit) to a Major Special Revenue Fund in the City's CAFR.

2 Changes were due primarily to the reclassification of loans receivable previously reported as nonspendable but now reported as restricted fund balance.

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

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
<b>Revenues</b>											
Property taxes	\$ 41,041	\$ 25,991	\$ 11,589	\$ 12,311	\$ 13,649	\$ 14,564	\$ 15,169	\$ 15,410	\$ 16,750	\$ 18,616	
Sales and use taxes	15,508	16,502	17,044	18,542	19,408	19,908	21,134	21,832	25,174	24,435	
Other taxes	10,283	10,517	10,198	10,509	11,739	11,389	12,095	13,383	15,089	14,824	
Licenses and permits	114	121	136	133	131	108	91	147	139	91	
Intergovernmental	18,179	15,993	10,831	12,215	14,951	12,817	10,137	11,261	15,450	14,472	
Charges for services	5,587	7,327	3,118	5,619	7,994	6,875	9,083	8,811	6,118	13,119	
Fines, forfeitures, and penalties	945	882	776	743	854	777	840	806	904	731	
Use of money and property	992	502	426	361	528	728	814	989	1,834	2,161	
Miscellaneous	233	414	360	1,138	247	216	524	348	1,180	714	
Total revenues	<u>92,882</u>	<u>78,249</u>	<u>54,478</u>	<u>61,571</u>	<u>69,501</u>	<u>67,382</u>	<u>69,887</u>	<u>72,987</u>	<u>82,638</u>	<u>89,163</u>	
<b>Expenditures</b>											
General government	2,553	1,762	2,278	2,232	2,397	3,692	4,265	4,615	4,456	5,636	
Public safety	35,289	35,085	35,332	32,853	34,203	37,820	37,896	37,554	39,528	40,552	
Public works	7,615	9,248	9,794	7,652	9,119	9,219	9,639	9,982	10,041	8,026	
Parks and recreation	3,014	2,916	3,044	2,883	2,976	3,074	3,153	3,022	3,312	3,275	
Arts and culture									27	28	
Community development	4,335	4,050	2,468	2,589	2,228	2,657	3,189	2,393	2,131	2,501	
Community agencies	377	350	323	162	53	99	100	50	2	10	
Redevelopment	12,206	5,312	-	-	-	-	-	-	-	-	
Contribution to other governments	1,904	-	-	-	-	-	-	-	-	-	
Capital outlay	17,256	6,941	4,357	2,581	8,290	7,427	6,793	7,153	7,897	8,537	
Principal retirement	5,787	2,793	-	-	-	279	384	381	392	512	
Interest and fiscal charges	6,444	3,726	3	3	3	85	80	82	90	96	
Total expenditures	<u>96,779</u>	<u>72,183</u>	<u>57,600</u>	<u>50,956</u>	<u>59,269</u>	<u>64,352</u>	<u>65,498</u>	<u>65,232</u>	<u>67,875</u>	<u>69,174</u>	
Excess of revenues over (under) expenditures	(3,897)	6,066	(3,122)	10,616	10,232	3,030	4,389	138,219	14,763	19,989	
<b>Other financing sources (uses)</b>											
Transfers in	10,612	5,834	6,424	5,864	5,038	5,620	4,692	4,624	6,596	5,909	
Transfers out	(10,646)	(5,613)	(16,306)	(6,069)	(5,742)	(5,651)	(4,754)	(5,737)	(6,962)	(5,338)	
Capital leases	-	-	-	-	-	3,132	473	-	870	-	
Issuance of long-term debt	1,336	554	-	-	-	-	-	-	-	-	
Extraordinary gain due to dissolution of RDA	-	41,849	-	-	-	-	-	-	-	-	
Extraordinary loss due to dissolution of RDA	-	(79,156)	-	-	-	-	-	-	-	-	
Loans received from private-purpose trust fund	-	-	6,361	4,100	-	-	-	-	-	-	
Bond Proceeds from private purpose trust fund	-	-	-	6,467	-	-	-	-	-	-	
Total other financing sources (uses)	<u>1,302</u>	<u>(36,532)</u>	<u>(3,521)</u>	<u>10,362</u>	<u>(704)</u>	<u>3,101</u>	<u>411</u>	<u>(1,113)</u>	<u>505</u>	<u>571</u>	
Net change in fund balance	<u>\$ (2,595)</u>	<u>\$ (30,466)</u>	<u>\$ (6,643)</u>	<u>\$ 20,977</u>	<u>\$ 9,528</u>	<u>\$ 6,131</u>	<u>\$ 4,799</u>	<u>\$ 137,106</u>	<u>\$ 15,267</u>	<u>\$ 20,560</u>	
Debt service as a percentage of noncapital expenditures	\$ (33,061)	15%	10%	0% <sup>1</sup>	0%	0%	0%	1%	0%	12%	1%

<sup>1</sup> - Decrease in debt service as a percentage of noncapital expenditures is due to the reclassification of loans into the City's Sewer Fund.

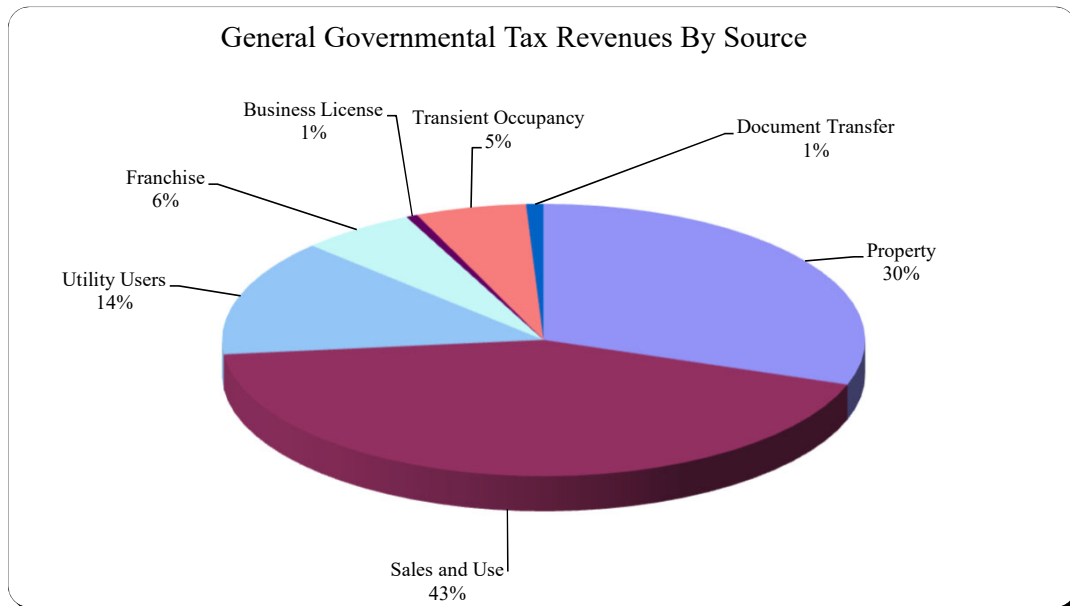
**City of Chico, California**  
**General Governmental Tax Revenues By Source**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

Fiscal Year	Property	Sales and Use	Utility Users	Other Taxes				Total
				Franchise	Business License	Transient Occupancy	Document Transfer	
2011	41,041	15,508	6,632	1,238	498	1,880	147	66,944
2012 (1)	25,991	16,502	6,655	1,293	515	1,970	197	53,123
2013 (2)	11,589	17,044	6,241	1,480	319	2,049	230	38,952
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

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

- (1) Decrease was due to the dissolution of the City Redevelopment Agency on January 31, 2012
- (2) Decrease was due to the first full year subsequent to the dissolution of the City Redevelopment Agency

Source: City of Chico, Finance Department.



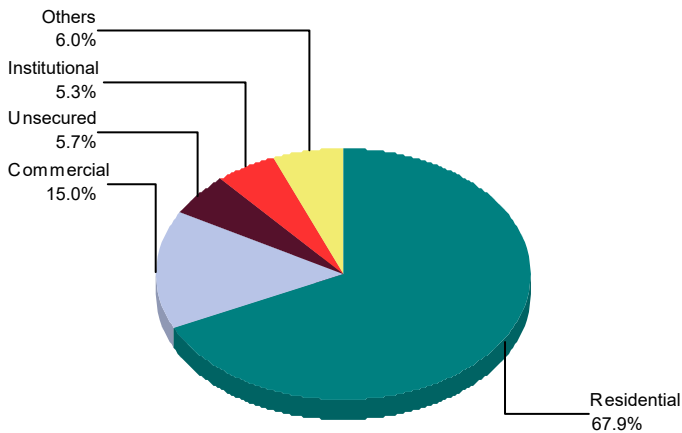
# THE CITY OF CHICO

## 2019/20 USE CATEGORY SUMMARY

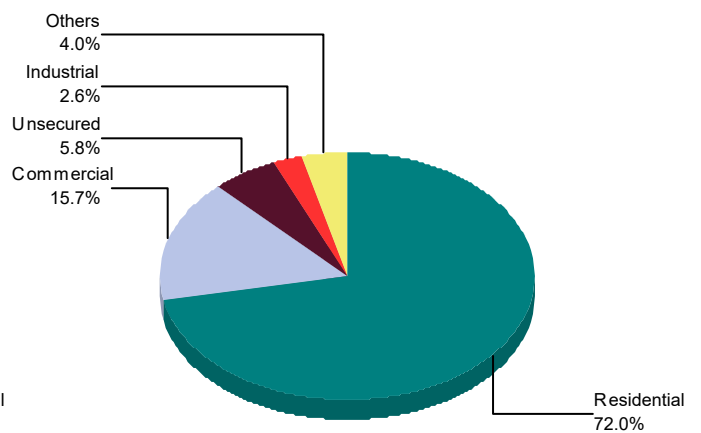
### BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	22,921	\$7,287,335,443 (67.9%)	\$7,125,393,790 (72.0%)
Commercial	1,608	\$1,614,262,524 (15.0%)	\$1,551,167,299 (15.7%)
Industrial	297	\$265,462,250 (2.5%)	\$252,599,098 (2.6%)
Institutional	125	\$570,554,509 (5.3%)	\$120,568,490 (1.2%)
Irrigated	11	\$1,039,890 (0.0%)	\$1,038,200 (0.0%)
Miscellaneous	77	\$16,679,699 (0.2%)	\$16,476,140 (0.2%)
Recreational	16	\$19,427,555 (0.2%)	\$19,427,555 (0.2%)
Vacant	741	\$188,154,202 (1.8%)	\$187,916,157 (1.9%)
Exempt	689	\$104,111,180 (1.0%)	\$0 (0.0%)
SBE Nonunitary	[6]	\$527,084 (0.0%)	\$527,084 (0.0%)
Cross Reference	[1,306]	\$45,591,818 (0.4%)	\$45,339,819 (0.5%)
Unsecured	[4,038]	\$615,424,765 (5.7%)	\$571,141,070 (5.8%)
<b>TOTALS</b>	<b>26,485</b>	<b>\$10,728,570,919</b>	<b>\$9,891,594,702</b>

**ASSESSED VALUE**

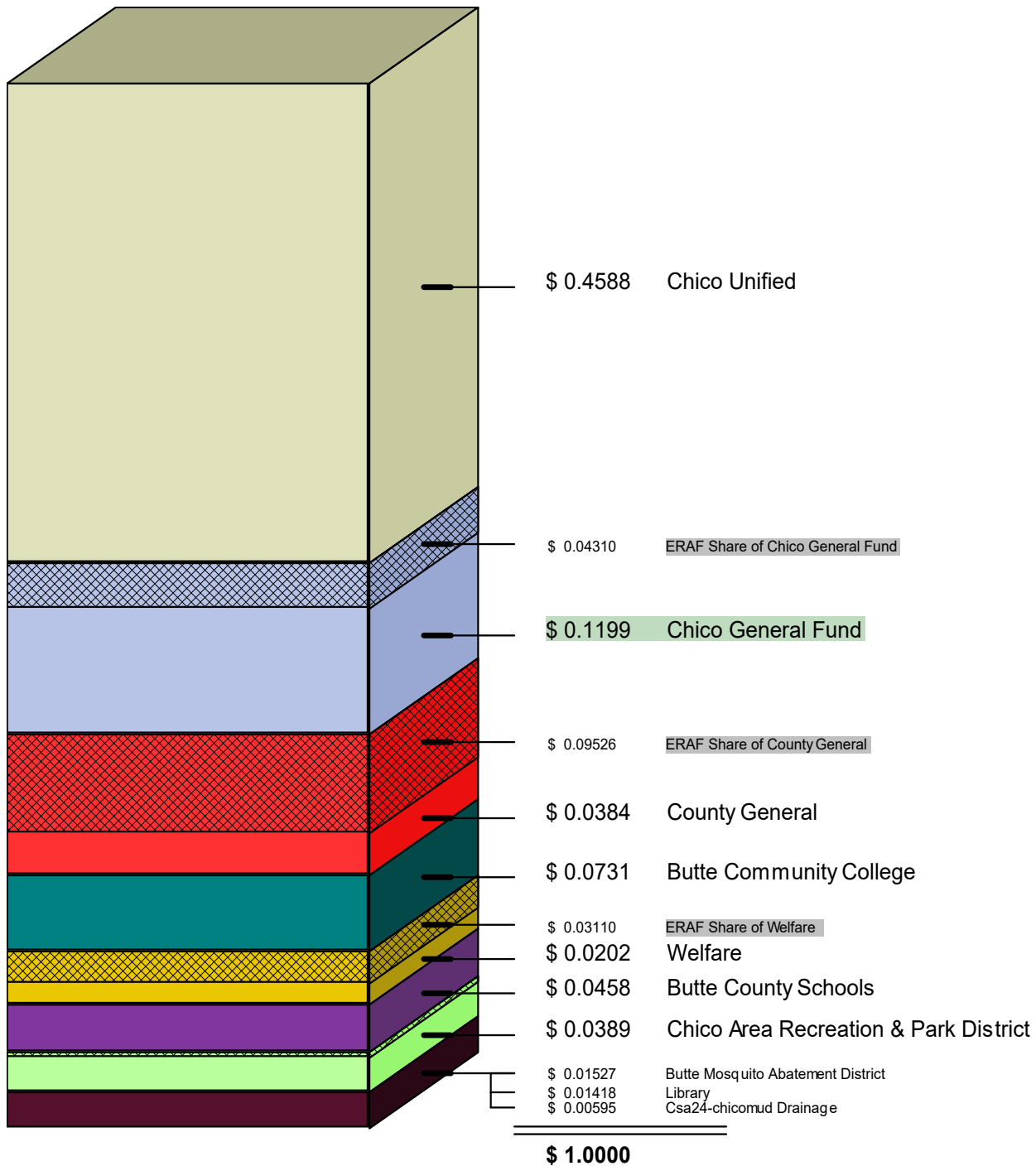


**NET TAXABLE VALUE**





# THE CITY OF CHICO PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 002-001, Excluding Redevelopment Factors & Additional Debt Service**

Data Source: Butte County Assessor 2019/20 Annual Tax Increment Tables

Prepared On 9/25/2020 By MV

*This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone*

# THE CITY OF CHICO

## 2019/20 ROLL SUMMARY

### Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	25,796	6	4,038
TRAs	161	5	128
<b>Values</b>			
Land	3,408,054,070	527,084	11,806,960
Improvements	6,425,957,317	0	156,638,437
Personal Property	120,293,929	0	228,513,143
Fixtures	54,202,574	0	175,605,194
Aircraft	0	0	42,861,031
<b>Total Value</b>	<b>\$10,008,507,890</b>	<b>\$527,084</b>	<b>\$615,424,765</b>
<b>Exemptions</b>			
Real Estate	618,192,297	0	35,415,849
Personal Property	41,223,539	0	3,349,201
Fixtures	29,165,506	0	592,715
Aircraft	0	0	4,925,930
Homeowners*	84,406,381	0	4,393
<b>Total Exemptions*</b>	<b>\$688,581,342</b>	<b>\$0</b>	<b>\$44,283,695</b>
<b>Total Net Value</b>	<b>\$9,319,926,548</b>	<b>\$527,084</b>	<b>\$571,141,070</b>

Combined Values	Total
<b>Total Values</b>	<b>\$10,624,459,739</b>
<b>Total Exemptions</b>	<b>\$732,865,037</b>
<b>Net Total Values</b>	<b>\$9,891,594,702</b>

\* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Butte County Assessor 2019/20 Combined Tax Rolls  
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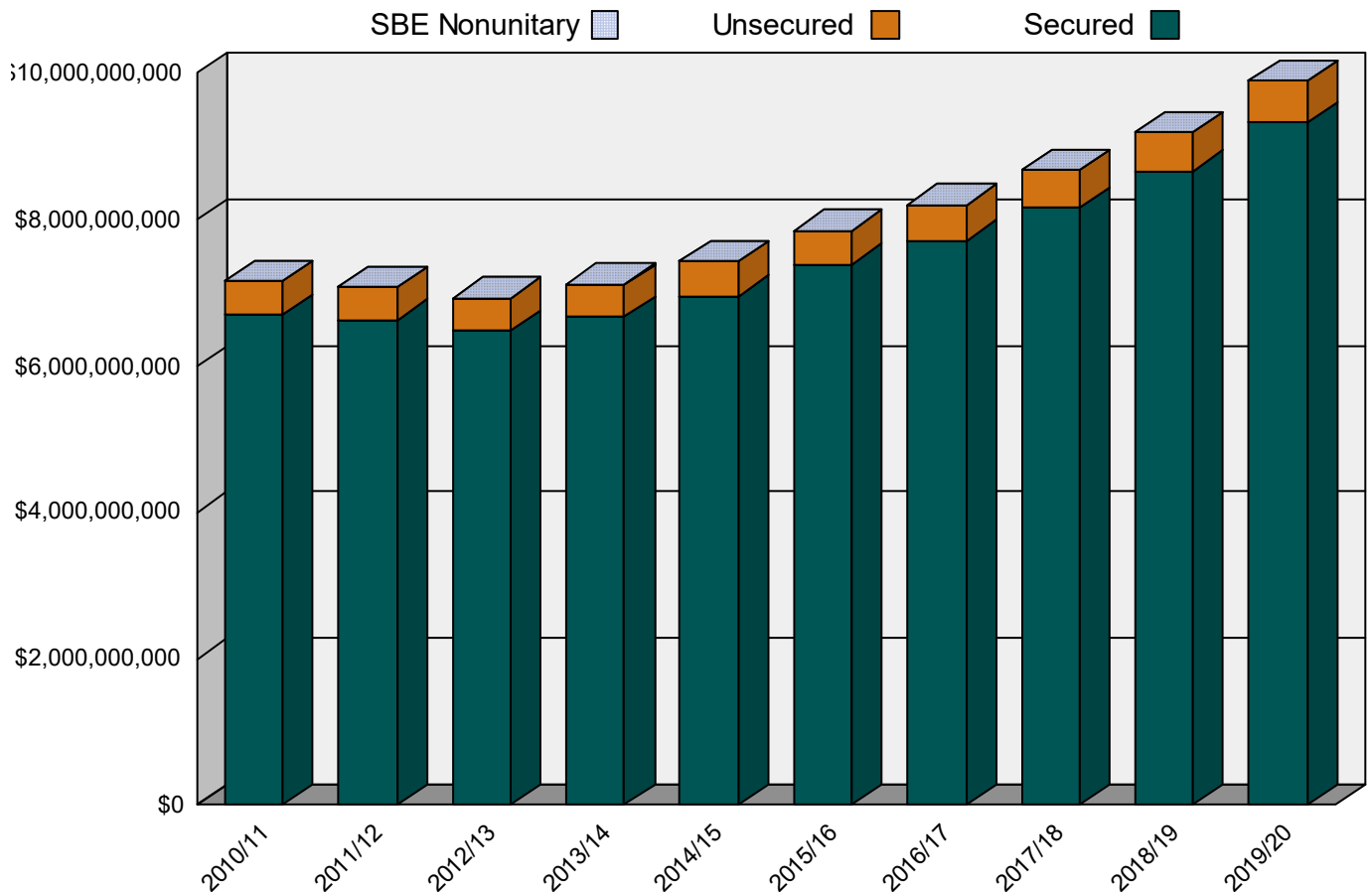
Prepared On 9/25/2020 By MV

# THE CITY OF CHICO

## NET TAXABLE ASSESSED VALUE HISTORY

2010/11 - 2019/20 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2010/11	\$6,702,248,627	\$456,507,981	\$1,023,605	7,159,780,213	
2011/12	\$6,626,708,835	\$456,795,761	\$969,105	7,084,473,701	-1.05%
2012/13	\$6,486,829,229	\$444,727,253	\$969,105	6,932,525,587	-2.14%
2013/14	\$6,671,744,260	\$441,721,854	\$969,105	7,114,435,219	2.62%
2014/15	\$6,961,972,403	\$462,294,205	\$766,241	7,425,032,849	4.37%
2015/16	\$7,387,241,512	\$461,855,481	\$766,241	7,849,863,234	5.72%
2016/17	\$7,715,156,260	\$490,740,220	\$766,241	8,206,662,721	4.55%
2017/18	\$8,161,339,715	\$519,482,687	\$662,241	8,681,484,643	5.79%
2018/19	\$8,662,502,884	\$532,877,387	\$1,057,084	9,196,437,355	5.93%
2019/20	\$9,319,926,548	\$571,141,070	\$527,084	9,891,594,702	7.56%
				<b>Average % Change</b>	<b>4.54%</b>



\* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Data Source: Butte County Assessor 0/ - 2019/20 Combined Tax Rolls

Prepared On 9/25/2020 By MV

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# THE CITY OF CHICO

## ASSESSED VALUE OF TAXABLE PROPERTY

2010/11 - 2019/20 Taxable Property Values

Category	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Residential	4,819,693,355	4,785,614,895	4,686,718,804	4,844,375,468	5,109,629,878	5,465,757,961	5,757,937,993	6,132,925,887	6,542,442,372	7,125,393,790
Commercial	1,275,395,859	1,258,017,478	1,300,149,764	1,323,893,986	1,332,664,086	1,393,544,776	1,393,636,343	1,438,032,111	1,486,987,205	1,551,167,299
Industrial	211,436,395	209,736,437	206,202,628	206,672,800	211,661,944	212,161,587	220,932,492	228,031,553	240,436,725	252,599,098
Institutional	55,189,764	54,198,841	55,959,573	56,483,438	57,049,321	69,860,881	66,521,901	67,720,413	103,405,209	120,568,490
Irrigated	2,338,573	2,355,794	2,402,701	859,148	870,464	883,511	930,042	997,609	1,018,117	1,038,200
Miscellaneous	50,356,531	62,114,340	52,265,745	55,294,303	16,799,870	16,065,060	21,570,020	22,158,839	23,503,167	16,476,140
Recreational	17,304,867	17,705,772	15,856,475	16,520,231	14,752,181	15,459,453	15,534,939	15,917,001	16,508,237	19,427,555
Vacant	261,807,904	229,417,548	160,851,516	161,063,041	189,841,242	183,407,138	196,544,991	212,384,264	203,914,047	187,916,157
SBE Nonunitary	1,023,605	969,105	969,105	969,105	766,241	766,241	766,241	662,241	1,057,084	527,084
Cross Reference	8,725,379	7,547,730	6,422,023	6,581,845	22,478,282	23,632,898	36,293,954	38,245,200	38,996,123	45,339,819
Unsecured	456,507,981	456,795,761	444,727,253	441,721,854	462,294,205	461,855,481	490,740,220	519,482,687	532,877,387	571,141,070
Exempt					[0]			[78,317,642]	[85,263,922]	[104,111,180]
Unknown					6,225,135	6,468,247	5,253,585	4,926,838	5,291,682	
<b>TOTALS</b>	7,159,780,213	7,084,473,701	6,932,525,587	7,114,435,219	7,425,032,849	7,849,863,234	8,206,662,721	8,681,484,643	9,196,437,355	9,891,594,702
<b>Total Direct Rate</b>	0.53496	0.53181	0.52958	0.11342	0.11281	0.11296	0.11239	0.11140	0.11208	0.11231

**Notes:**

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

# THE CITY OF CHICO

## 2019/20 TOP TEN PROPERTY TAXPAYERS

### Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) SIERRA NEVADA BREWING COMPANY	15	\$24,545,471	0.25%	3	\$103,576,849	17.32%	<b>\$128,122,320</b>	<b>1.25%</b>	Unsecured Successor Agency
2) MERLE A WEBB AND SONS LP	24	\$91,798,424	0.95%				<b>\$91,798,424</b>	<b>0.89%</b>	Residential Chico General Fund
3) AMCAL CHICO LLC	1	\$57,244,120	0.59%				<b>\$57,244,120</b>	<b>0.56%</b>	Residential Successor Agency
4) MP CORE CHICO LLC	7	\$57,179,880	0.59%				<b>\$57,179,880</b>	<b>0.56%</b>	Residential Successor Agency
5) CHICO CROSSROADS LP	9	\$40,769,906	0.42%				<b>\$40,769,906</b>	<b>0.40%</b>	Commercial Successor Agency
6) NORTH CHICO LLC	2	\$40,577,544	0.42%				<b>\$40,577,544</b>	<b>0.39%</b>	Residential Successor Agency
7) COMCAST	1	\$714,878	0.01%	13	\$34,065,492	5.70%	<b>\$34,780,370</b>	<b>0.34%</b>	Unsecured Successor Agency
8) ECP TPB1 LLC	20	\$32,774,490	0.34%				<b>\$32,774,490</b>	<b>0.32%</b>	Commercial Successor Agency
9) SMUCKER QUALITY BEVERAGES INC	2	\$17,740,198	0.18%	3	\$14,719,673	2.46%	<b>\$32,459,871</b>	<b>0.32%</b>	Industrial Successor Agency
10) CHICO SENIOR LIVING LP	3	\$31,319,631	0.32%				<b>\$31,319,631</b>	<b>0.30%</b>	Institutional Successor Agency
<b>Top Ten Total</b>	84	\$394,664,542	4.08%	19	\$152,362,014	25.48%	<b>\$547,026,556</b>	<b>5.32%</b>	
<b>City Total</b>		\$9,679,314,417			\$598,046,688		<b>\$10,277,361,105*</b>		

\*Value includes Outer TRAs

Top Owners last edited on 9/18/20 by MaheaV using sales through 06/30/20 (Version R.1)

Data Source: Butte County Assessor 2019/20 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 9/25/2020 By MV

# THE CITY OF CHICO

## 2010/11 TOP TEN PROPERTY TAXPAYERS

### Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) SIERRA NEVADA BREWING COMPANY	27	\$33,655,424	0.48%	2	\$97,049,994	20.69%	<b>\$130,705,418</b>	<b>1.74%</b>	Unsecured Successor Agency
2) CHICO MALL LP	21	\$61,661,314	0.87%	1	\$51,535	0.01%	<b>\$61,712,849</b>	<b>0.82%</b>	Commercial Successor Agency
3) MERLE A WEBB AND SONS LP	16	\$39,161,833	0.56%				<b>\$39,161,833</b>	<b>0.52%</b>	Residential Chico General Fund
4) CALIFORNIA WATER SERVICE COMPANY	71	\$33,881,380	0.48%				<b>\$33,881,380</b>	<b>0.45%</b>	Miscellaneous Successor Agency
5) SMUCKER QUALITY BEVERAGES INC	2	\$30,518,782	0.43%				<b>\$30,518,782</b>	<b>0.41%</b>	Miscellaneous Successor Agency
6) AERO UNION CORPORATION	1	\$115,953	0.00%	16	\$30,158,413	6.43%	<b>\$30,274,366</b>	<b>0.40%</b>	Unsecured Successor Agency
7) CHICO CROSSROADS LP	9	\$29,925,000	0.42%				<b>\$29,925,000</b>	<b>0.40%</b>	Commercial Successor Agency
8) NORTH VALLEY MALL LLC	5	\$25,884,577	0.37%				<b>\$25,884,577</b>	<b>0.34%</b>	Commercial Chico General Fund
9) COMCAST	1	\$567,466	0.01%	8	\$24,900,492	5.31%	<b>\$25,467,958</b>	<b>0.34%</b>	Unsecured Successor Agency
10) CARWOOD SKYPARK LLC ETAL	8	\$25,463,708	0.36%				<b>\$25,463,708</b>	<b>0.34%</b>	Commercial Successor Agency
<b>Top Ten Total</b>	161	\$280,835,437	3.98%	27	\$152,160,434	32.44%	<b>\$432,995,871</b>	<b>5.76%</b>	
<b>City Total</b>		\$7,049,451,255			\$469,016,601		<b>\$7,518,467,856*</b>		

*\*Value includes Outer TRAs*

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

<b>Fiscal Year</b>	<b>Governmental Activities</b>			<b>Business-Type Activities</b>		<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
	<b>Revenue Bonds</b>	<b>Loans</b>	<b>Capital Leases</b>	<b>Revenue Bonds</b>	<b>Loans</b>			
2011	106,955	51,153	-	-	13,693	171,801	2.33	1,977
2012	-	46,364	-	-	13,072	59,436	0.81	679
2013	-	-	-	-	55,746	55,746	0.76	636
2014	-	-	-	-	51,966	51,966	0.66	588
2015	-	-	-	-	48,093	48,093	0.58	537
2016	-	-	2,852	-	-	2,851	0.03	31
2017	-	-	2,568	-	40,063	42,631	0.47	457
2018	-	-	2,559	-	-	2,559	0.03	23
2019	-	-	3,038	-	31,635	34,673	0.35	314
2020	-	-	2,526	-	27,266	29,792	0.29	323

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

Revenue bonds are no longer an obligation of the City's, but rather of the Successor Agency to the Chico Redevelopment Agency due to the dissolution of the City Redevelopment Agency on January 31, 2012.

In 2013, existing loans were moved from Governmental Activities to Business-Type Activities to more accurately reflect the Funds responsible for the debt.

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

# THE CITY OF CHICO

## DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
<b>Basic Levy<sup>1</sup></b>	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Butte College Debt	0.01305	0.01312	0.02088	0.02088	0.02088	0.02088	0.02088	0.04656	0.04132	0.00000
Butte College Election 2002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02057
Butte College Election 2016	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02056
Chico Unified School District	0.02229	0.02631	0.02113	0.06368	0.04011	0.04513	0.02910	0.08167	0.08738	0.00000
Cusd Election 1998	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02271
Cusd Election 2012	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01130
Cusd Election 2016	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.05214
<b>Total Direct &amp; Overlapping<sup>2</sup> Tax Rates</b>	<b>1.03534</b>	<b>1.03944</b>	<b>1.04201</b>	<b>1.08456</b>	<b>1.06099</b>	<b>1.06601</b>	<b>1.04998</b>	<b>1.12823</b>	<b>1.12870</b>	<b>1.12727</b>
<b>City's Share of 1% Levy Per Prop 13<sup>3</sup></b>	0.12159	0.12152	0.11989	0.11989	0.11989	0.11989	0.11989	0.11989	0.11989	0.11989
<b>Voter Approved City Debt Rate</b>										
<b>Redevelopment Rate<sup>4</sup></b>	1.00000	1.00000								
<b>Total Direct Rate<sup>5</sup></b>	0.53496	0.53181	0.52958	0.11342	0.11281	0.11296	0.11239	0.11140	0.11208	0.11231

**Notes:**  
<sup>1</sup>In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.  
<sup>2</sup>Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.  
<sup>3</sup>City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.  
<sup>4</sup>Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.  
<sup>5</sup>Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.



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

	Fiscal Year									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Assessed Valuation (less other exemptions)	\$ 7,079,798	\$ 7,003,363	\$ 6,852,229	\$ 7,034,895	\$ 7,343,376	\$ 7,769,186	\$ 8,124,547	\$ 8,598,694	\$ 9,113,324	\$ 9,891,594
Debt Limit - 15 Percent of Assessed Valuation (1)	\$ 1,061,970	\$ 1,050,504	\$ 1,027,834	\$ 1,055,234	\$ 1,101,506	\$ 1,165,378	\$ 1,218,682	\$ 1,289,804	\$ 1,366,999	\$ 1,483,739
Amount of Debt Applicable to Debt Limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 1,061,970	\$ 1,050,504	\$ 1,027,834	\$ 1,055,234	\$ 1,101,506	\$ 1,165,378	\$ 1,218,682	\$ 1,289,804	\$ 1,366,999	\$ 1,483,739
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:

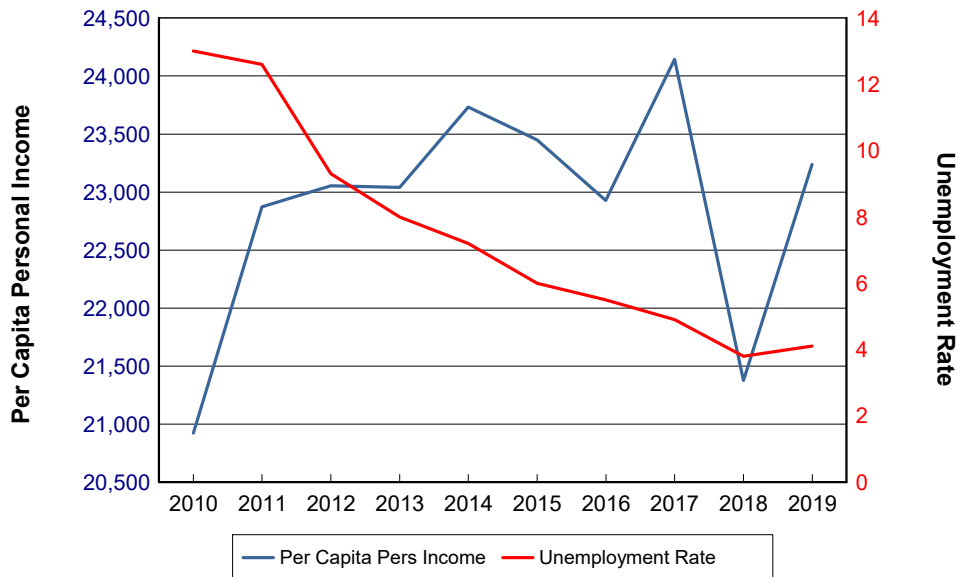
"A city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15 percent of the assessed value of all real and personal property of the city. Within the meaning of this section 'indebtedness' means bonded indebtedness of the city payable from the proceeds of taxes levied upon taxable property in the city."

# THE CITY OF CHICO

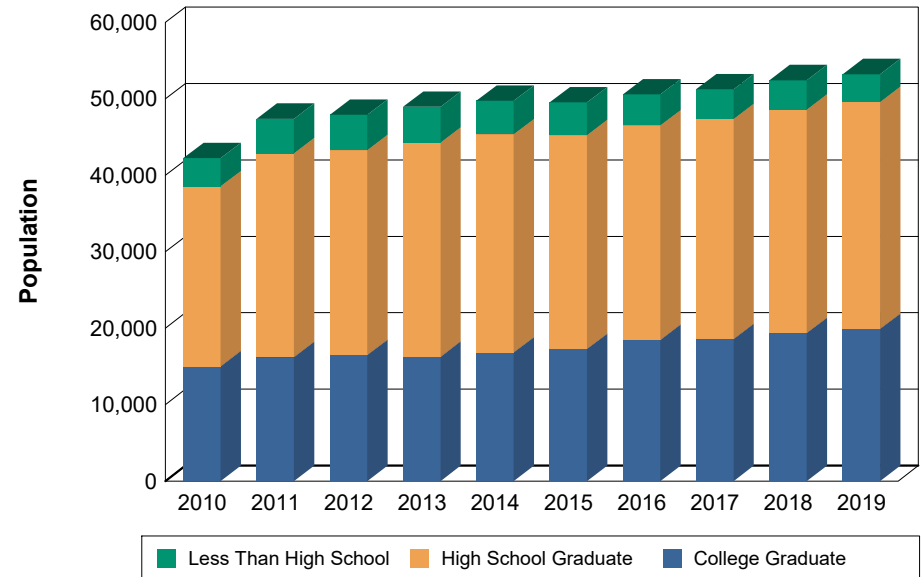
## DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2010	88,228	\$1,845,906	\$20,922	13.0%	25.3	91.3%	35.5%
2011	87,500	\$2,001,300	\$22,872	12.6%	28.2	90.5%	34.2%
2012	87,671	\$2,021,255	\$23,055	9.3%	28.4	90.4%	34.4%
2013	88,389	\$2,036,483	\$23,040	8.0%	28.8	90.5%	33.2%
2014	88,614	\$2,103,076	\$23,733	7.2%	29.3	91.2%	33.8%
2015	92,464	\$2,168,266	\$23,449	6.0%	29.4	91.4%	34.9%
2016	93,383	\$2,141,073	\$22,927	5.5%	29.7	92.0%	36.5%
2017	92,348	\$2,229,757	\$24,145	4.9%	29.8	92.4%	36.2%
2018	112,111	\$2,396,470	\$21,375	3.8%	29.9	92.7%	36.9%
2019	110,326	\$2,563,908	\$23,239	4.1%	29.8	93.2%	37.4%

### Personal Income and Unemployment



### Education Level Attained for Population 25 and Over



**Notes and Data Sources:**

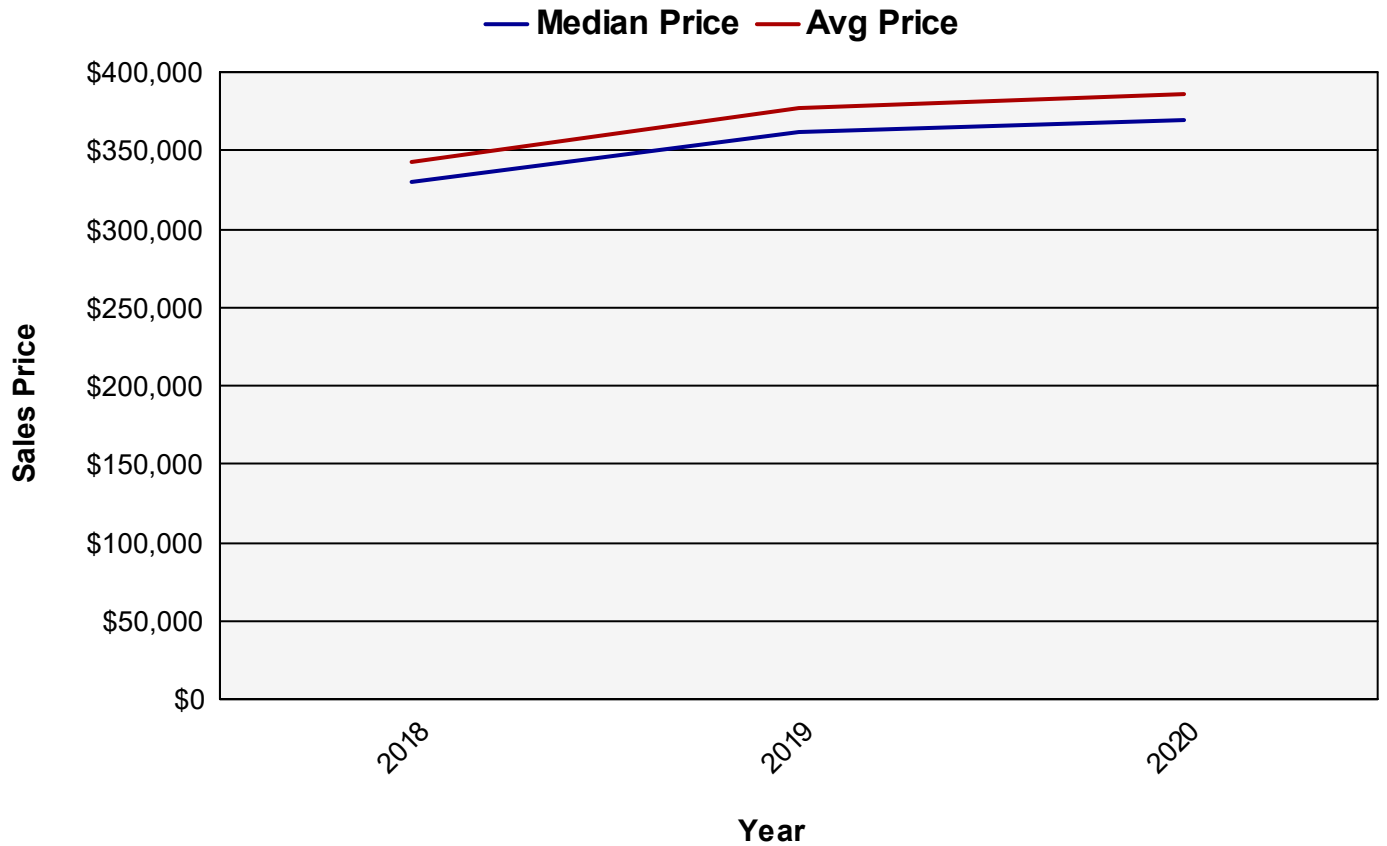
Population: California State Department of Finance. Unemployment Data: California Employment Development Department  
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries  
 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

# THE CITY OF CHICO

## SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2018 - 7/31/2020)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2018	1,440	\$342,463	\$329,500	
2019	1,558	\$376,875	\$361,250	9.64%
2020	678	\$385,475	\$370,000	2.42%



\*Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

Data Source: Butte County Recorder

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Prepared On 9/25/2020 By MV

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

<u>Employer</u>	<u>2020<sup>1</sup></u>			<u>2011<sup>2</sup></u>		
	<u>Employees</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	3,563	1	8.69%	2,275	1	5.10%
Chico Unified School District	1,494	2	3.64	1,400	3	3.14
California State University, Chico	1,106	3	2.70	1,825	2	4.09
Build.com	543	4	0.01			-
Sierra Nevada Brewery	485	5	1.18	325	6	0.73
United Health Care	425	6	0.01			-
City of Chico	369	7	0.90	402	4	0.90
Costco	350	8	0.85			-
Walmart	276	9	0.67	400	5	0.90
Lulu's Fashion Lounge	217	10	0.01			-
Sun Gard Bi-Tech			-	200	7	0.45
Aero Union Corporation			-	175	8	0.39
Chico Enterprise Record			-	150	9	0.34
Smuckers			-	125	10	0.28
<b>Total</b>	<b>8,828</b>		<b>21.53%</b>	<b>7,277</b>		<b>16.31%</b>

<sup>1</sup> No current data available for this statistic, therefore 2020 statistics are carried forward from 2019 except for City of Chico, which represents the actual 2020 amount.

<sup>2</sup> No current data available for this statistic, therefore 2011 statistics are carried from the Fiscal Year 2010 except the City of Chico, which represents the actual 2011 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government	45	45	42	29	29	31	30	30	31	31
Public safety										
Police	150 <sup>4</sup>	148 <sup>4</sup>	143 <sup>4</sup>	131 <sup>4</sup>	136 <sup>4</sup>	143 <sup>4</sup>	143 <sup>4</sup>	148 <sup>4</sup>	153 <sup>4</sup>	154 <sup>4</sup>
Fire	72	70	67	74	74	74	59	59	59	60
Public works	60	59	67 <sup>2</sup>	69	69	72	73	73	76	81
Parks and recreation	21	21	21	12	13	13	14	14	13	14
Community development	6 <sup>1</sup>	8 <sup>1</sup>	36 <sup>3</sup>	20	21	22	22	22	24	27
Sewer	15	16	0	0	0	0	0	0	0	0
Parking	2	2	0	0	0	0	0	0	0	0
Private development	31	24	0	0	0	0	0	0	0	0
Airport	0	0	0	0	0	0	2	0	0	2
<b>Total</b>	<b>402</b>	<b>393</b>	<b>376</b>	<b>334</b>	<b>342</b>	<b>355</b>	<b>343</b>	<b>346</b>	<b>356</b>	<b>369</b>

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

- 1 - Represents a reclassification of three positions from Private Development to Community Development in Fiscal Year 2011-12.
- 2 - Functions for Sewer and Parking were moved to Public works in Fiscal Year 2012-13.
- 3 - Functions for Private development were moved to Community development in Fiscal Year 2012-13.
- 4 - Full Time (Contractual Services) for the Animal Shelter employees are not included.

Source: City of Chico, Annual Budgets.

**City of Chico, California**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

Function	Fiscal Year									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Police										
Calls for service*	131,709	129,790	132,143	132,030	126,577	131,077	135,013	126,669	128,699	129,340
Arrests*	5,539	5,272	4,762	4,965	5,150	4,696	6,243	7,120	9,386	9,280
Fire										
Service calls answered*	760	789	827	883	851	969	929	1,026	1037	1134
Medical emergencies*	7,922	8,498	8,969	8,919	9,390	9,696	9,537	8,751	8,428	5,365
Public works										
Street resurfacing (tons of asphalt)	635	683	1,070	491	1,092	1,196	1,401	550	323	575
Community development										
Annexation activity (net acreage)*	16,192	16,252	16,252	16,252	16,278	16,280	16,288	16,376	16,385	16,798
Code violation notices issued	476	260	355	361	434	441	175	214	120	462
Sewer										
Maximum daily treatment capacity (million gallons)	12	12	12	12	12	12	12	12	12	12
Parking										
Parking meter repairs	701	765	769	1090	1366	573 3	624	819	620	846
Private development										
Residential building permits*	105	117	211	226	242	317	306	401	348	311
Commercial building permits*	52	52	51	64	87	81	88	118	125	33
Airport										
Passengers per year (loading/unloading)	43,394 1	41,832 1	37,813 1	39,246 1	16,825 1	0	0	0	0	0

The City of Chico's transit operations transferred over to Butte County Association of Governments (BCAG) July 1, 2005; therefore, the City of Chico has no transit operating indicators from 2006 through the present.

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

Source: City of Chico departments.

1 - Represents passengers through December 2, 2014. Commercial air service terminated in its entirety as of

2 - Represents actual letter notices generated and sent. This amount does not reflect the verbal notices to gain

3 - Number of meter repairs is significantly lower due to transition to smart meters. It is anticipated to return to normal levels in future years.

4 - New Permit system - data tracked by calendar year.

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

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

<b>Function</b>	<b>Fiscal Year</b>									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Police</b>										
Police stations	1	1	1	1	1	1	1	1	1	1
Patrol cars	25	24	24	24	24	25	25	25	28	33
<b>Fire</b>										
Fire stations	6	6	6	6	6	6	4	4	4	4
Fire hydrants*	3,285	3,299	3,322	3,357	3,834	3896	4030	4042	4,148	4,136
<b>Public works</b>										
Street (miles)**	257.9	257.9	258.3	289.2	296.3	293.8	300	300.8	303.7	312.2
Traffic signals	98	99	99	100	101	102	102	103	103	103
<b>Parks and recreation</b>										
Park acreage***	3751.2	3751.2	3751.2	3679.0	3679.0	3836.0	3836.0	3836.0	3744.0	3744.0
Sanitary sewer (miles)	212.9	213.4	213.8	214.6	216.2	217.3	219.32	220.33	221.97	226.64
Storm sewer (miles)	221.8	222.4	222.8	223.4	225.6	226.67	228.4	229.33	230.94	235.55
Parking lots	5	5	5	5	5	5	5	5	5	5
Parking structures	1	1	1	1	1	1	1	1	1	1
<b>Airport</b>										
Runway lengths 13L/31R (feet)	6724	6724	6724	6724	6724	6724	6724	6724	6724	6724
Runway lengths 13R/31L (feet)	3005	3005	3005	3005	3000	3000	3000	3000	3000	3000

The City of Chico's transit operations transferred over to Butte County Association of Governments (BCAG) July 1, 2005; therefore, the City of Chico has no transit Capital Asset indicators from 2006 to present.

Note: Indicators are not available for general government, community development, community agencies, redevelopment, private development and waste management functions.

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, 2020**



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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**

To the 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 units, 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, 2020, 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 4, 2020.

**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) to determine 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 entity'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 may exist that have not been identified.

The Honorable Mayor and City Council  
City of Chico

**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 determination of financial statement amounts. 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 City'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 4, 2020



**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**

The Honorable Mayor and City Council  
City of Chico  
Chico, California

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

We have audited the City of Chico's (the City) compliance with the types of compliance requirements described 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, 2020. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

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

In our opinion, the City complied, in all material respects, with the types of 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, 2020.

**Report on Internal Control Over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

The Honorable Mayor and City Council  
City of Chico

**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 units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2020, 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 4, 2020, that 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



**CliftonLarsonAllen LLP**

Roseville, California  
December 4, 2020

**CITY OF CHICO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Housing and Urban Development:</u></b>				
Direct:				
Community Development Block Grants (CDBG)	14.218	B-18-MC-06-0031	\$ 441,842	\$ 198,133
Community Development Block Grants (CDBG)	14.218	B-20-MW-06-0031	4,618	-
Subtotal CDBG Cluster:			446,460	198,133
HOME Investment Partnerships Program	14.239	M18-MC-06-0232	143,226	120,000
HOME Investment Partnerships Program	14.239	Loans	5,642,806	-
Subtotal CFDA 14.239:			5,786,032	120,000
<b>Total U.S. Department of Housing and Urban Development:</b>			<b>\$ 6,232,492</b>	<b>\$ 318,133</b>
<b><u>U.S. Department of Justice</u></b>				
Direct:				
Justice Assistance Grant (JAG 18) Program	16.738	2018-DJ-BX-0815	\$ 710	\$ -
Justice Assistance Grant (JAG 19) Program	16.738		32,883	-
Subtotal CFDA 16.738:			33,593	-
COVID-19 - Justice Assistance Grant Program	16.034	2020-V D-BX-1540	68,981	-
<b>Total U.S. Department of Justice</b>			<b>\$ 102,574</b>	<b>\$ -</b>
<b><u>U.S. Department of Transportation:</u></b>				
Direct Programs:				
Airport Improvement Program 35	20.106	3-06-0041-035	\$ 4,664	\$ -
Airport Improvement Program 37	20.106	3-06-0041-037	23,206	-
Airport Improvement Program 39	20.106	3-06-0041-039	2,522,894	-
COVID-19 - Airport Improvement Program	20.106	3-06-0041-020	20,000	-
Subtotal CFDA 20.106:			\$ 2,570,764	\$ -
Highway Planning and Construction:				
Congestion Mitigation Air Quality (CMAQ)	20.205	03-BUT-0-CHC/5037 (027)	471,302	-
Congestion Mitigation Air Quality (CMAQ)	20.205	03-BUT-0-CHC/5037 (028)	506,659	-
Congestion Mitigation Air Quality (CMAQ)	20.205	03-BUT-0-CHC/5037 (037)	252,280	-
Walnut Ave (SR32) Road Diet	20.205	03-BUT-0-CHC/HSIPL-5037 (029)	64,948	-
Emergency Vehicle Preemptive System	20.205	03-BUT-0-CHC/HSIPL-5037 (030)	16,760	-
City-wide Countdown Heads	20.205	03-BUT-0-CHC/HSIPL-5037 (034)	11,521	-
Passed through California Department of Transportation:				
Salem Street @ LCC	20.205	BRLO-5037 (022)	33,257	-
Guynn Rd @ Lindo Channel	20.205	BRLO-5037 (023)	67,402	-
Pomona Rd @ LCC	20.205	BRLO-5037 (024)	87,417	-
Subtotal Highway Planning and Construction Cluster			1,511,546	-
<b>Total U.S. Department of Transportation</b>			<b>\$ 4,082,310</b>	<b>\$ -</b>
<b><u>U.S. Department of Homeland Security</u></b>				
Direct Programs:				
Assistance to Firefighters	97.044	EMW-2017-FO-06059	\$ 2,969	\$ -
Passed through California Office of Emergency Services:				
Disaster Grants	97.036	PA-09-CA-440;'-PW-0014	103,861	-
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 106,830</b>	<b>\$ -</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 10,524,206</b>	<b>\$ 318,133</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CITY OF CHICO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2020**

**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, 2020.

**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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS**

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2020 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

**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  
 YEAR ENDED JUNE 30, 2020**

**NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2020 as follows:

CFDA No.	Federal Program	Outstanding	Loans	New	Federal Awards
		Loans	Loans	Loans	Expended
		June 30, 2020	July 1, 2019		June 30, 2020
14.239	Home Investment Partnership Program	5,323,003	5,615,310	27,496	5,642,806

**CITY OF CHICO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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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**

CFDA Number(s)	Name of Federal Program or Cluster
14.239	HOME Investment Partnerships
20.106	Airport Improvement Program
20.205	Highway Planning and Construction Cluster

- 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, 2020**

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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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To the Honorable Mayor and City Council  
City of Chico  
Chico, California

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 City of Chico as of and for the year ended June 30, 2020, and have issued our report thereon dated December 4, 2020. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Chico are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Management's estimate of the net pension liability and related deferred inflows/outflows of pension resources is based on actuarial valuation reports obtained from CalPERS.
- Management's estimate of the other post-employment benefits (OPEB) liability and related deferred inflows/outflows of pension resources is based on actuarial valuation reports obtained from experts.
- Management's estimate of the claims liability is based on actuarial reports obtained from experts

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

**Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

**Corrected misstatements**

None of the misstatements detected as a result of audit procedures and corrected by management

**Disagreements with management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

**Management representations**

We have requested certain representations from management that are included in the management representation letter dated December 4, 2020.

**Management consultations with other independent accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Significant issues discussed with management prior to engagement**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

**Other information in documents containing audited financial statements**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the

methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 4, 2020.

With respect to the combining and individual nonmajor fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 4, 2020.

The introductory and statistical sections accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

\* \* \*

This communication is intended solely for the information and use of the City Council and management of City of Chico and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Roseville, California  
December 4, 2020

**CITY OF CHICO**  
**PASSENGER FACILITY**  
**CHARGES REPORT**  
**YEAR ENDED JUNE 30, 2020**



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**CITY OF CHICO**

**PASSENGER FACILITY  
CHARGES REPORT**

**YEAR ENDED JUNE 30,**

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## INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF PASSENGER FACILITY CHARGES

To the Honorable Mayor and City Council  
City of Chico  
Chico, California

### Report on the Schedule

We have audited the accompanying Schedule of Passenger Facility Charges (Schedule) of the City of Chico (City), for the year ended June 30, 2020, and the related notes.

### Management's Responsibility

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (Guide) issued by the Federal Aviation Administration. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the schedule 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 Airport's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Honorable Mayor and City Council  
City of Chico

**Opinion on Schedule of Passenger Facility Charges**

In our opinion, the Schedule referred to above presents fairly, in all material respects, the passenger facility charges received, held, and used by the City for the period and each quarter during the period from July 1, 2019 through June 30, 2020, as defined by the Federal Aviation Administration of the U.S. Department of Transportation.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 18, 2020 on our consideration of the City'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'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's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
December 18, 2020

**CITY OF CHICO  
SCHEDULE OF PASSENGER FACILITY CHARGES  
YEAR ENDED JUNE 30, 2020**

<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	\$ 350,267	\$ 7,730	\$ -	\$ 357,997
Total	<u>\$ 350,267</u>	<u>\$ 7,730</u>	<u>\$ -</u>	<u>\$ 357,997</u>

See accompanying Notes to Schedule of Passenger Facility Charges.

**CITY OF CHICO**  
**NOTES TO THE SCHEDULE OF PASSENGER FACILITY CHARGES**  
**JUNE 30, 2020**

**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.



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

To the Honorable Mayor and City Council  
City of Chico  
Chico, California

### **Report on Compliance for Passenger Facility Charges**

We have audited the compliance of the City of Chico (City) with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (Guide), issued by the Federal Aviation Administration, for its Passenger Facility Charge program for the period from July 1, 2019 to June 30, 2020.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws and regulations applicable to its passenger facility charge program.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the City's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

### **Opinion on Compliance**

In our opinion, the City of Chico complied, in all material respects, with the requirements referred to above that are applicable to its passenger facility charge program for the year ended June 30, 2020.

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

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations applicable to the Passenger Facility Charge program.

In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on the Passenger Facility Charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City's 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 the passenger facility charge 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 a material noncompliance with a type of compliance requirement of the passenger facility charge 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 the passenger facility charge 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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

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 Guide. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



**CliftonLarsonAllen LLP**

Roseville, California  
December 18, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF PASSENGER FACILITY CHARGES 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 Schedule of Passenger Facility Charges (Schedule) of the City of Chico (City), as of and for the year ended June 30, 2020, and the related notes to the financial Schedule and have issued our report thereon dated December 18, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial schedule, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial schedule, 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 schedule 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies..

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Schedule is 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 determination of financial Schedule amounts. 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*.

**City of Chico's Responses to Findings**

The City's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

**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 City'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 18, 2020



**CITY OF CHICO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**2020 – 001**

Type of Finding:

- Significant Deficiency in internal control over Compliance
- Significant Deficiency in internal control over Financial Reporting

**Condition:** We noted that the City utilizes the FAA's PFC reporting module SOAR to submit the required quarterly reports. We noted the cumulative and PFC account balance reported within SOAR does not agree back to the accounting records.

**Criteria:** Section 158.63 requires that the public agency provide quarterly reports to carriers collecting PFC revenues for the public agency, with a copy to the appropriate FAA airport's office. Per the Passenger Facility Charge Audit Guide for Public Agencies, data from the quarterly reports should reconcile to supporting documentation and accounting records maintained by the public agency.

**Context:** The conditions noted above were identified during review of the City's procedures for accounting for PFC activity and identifying and reporting PFC interest for fiscal year 2020. The cumulative balance reported in SOAR was \$485,931 and the City's PFC ending asset balance was \$357,997, resulting in a difference of \$127,934 for fiscal year 2020.

**Effect:** By not maintaining documentation to support the data elements included on the quarterly reports, the City is at risk of noncompliance with section 158.63.

**Cause:** Based on discussion with City management, the reconciling differences between the SOAR system and the City's accounting records occurred over several years before June 2014, and the SOAR program does not allow for direct reconciliation adjustments without approval by the FAA. The City has reached out to the FAA several times to discuss this reconciliation process. The City has identified and reported the reconciling items to the FAA but due to the challenges of correcting the SOAR system by FAA personnel, the reconciling items have not been reported in the SOAR system. The City is awaiting a solution from the FAA on how best to correct the SOAR accounting. Additionally, the City does not have procedures in place to prevent or detect errors on the quarterly report.

**Recommendation:** This is a repeat finding from the fiscal year 2019 audit. We recommend that the City continue to work with FAA representatives to ensure that the amounts reported within the FAA SOAR reporting module reconcile back to the City's accounting records.

**Views of responsible officials and planned corrective actions:** The City has continued multiple discussions with the FAA regarding the status of the FAA SOAR system and the reconciliation differences that occurred in prior years. A reconciled amount has been calculated and the City continues to work with the FAA to adjust the SOAR reporting.

**CITY OF CHICO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**2020 – 002**

Type of Finding:

- Significant Deficiency in internal control over Compliance
- Significant Deficiency in internal control over Financial Reporting

**Condition:** During our testing of the quarterly reporting requirements, we identified that the City did not submit the fiscal year 2020 quarterly reports timely (within the period stated in Section 158.63).

**Criteria:** Section 158.63 requires that the public agency provide quarterly reports on or before the last day of the calendar month following the calendar quarter or other period agreed by the public agency and collecting carrier.

**Context:** The conditions noted above were identified during our testing of the quarterly reports. We found that all of the fiscal year 2020 quarterly reports were not submitted on or before the last day of the calendar month following the calendar quarter end.

**Effect:** By not submitting the quarterly reports by the required dates, the City is at risk of noncompliance with section 158.63.

**Cause:** The City's procedures do not ensure that the quarterly reports are submitted in compliance with Section 158.63 and the City does not have procedures in place to prevent or detect errors on the quarterly report.

**Recommendation:** This is a repeat finding from the 2019 audit. We recommend that the City ensure that the quarterly reports are submitted timely in accordance with section 158.63. In addition, we recommend the quarterly reports are reviewed by a member of management outside of the preparer prior to submission to the FAA.

**Views of responsible officials and planned corrective actions:** The City has implemented an approval process where the Airport Manager completes a draft of the quarterly report and submits it to the Accounting Manager for approval prior to submission on the FAA SOAR portal.

The City is exploring options to submit reporting annually since there is no activity in the PFC.



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Chico Urban Area Joint Powers Financing Authority  
Chico, California

### Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the component unit's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Board of Directors  
Chico Urban Area Joint Powers Financing Authority

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the major fund of the Authority at June 30, 2020, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *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 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.

#### *Other 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 comparisons schedule is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental budgetary comparisons schedule is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information 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 4, 2020 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 4, 2020

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
(A Component Unit of the City of Chico, California)

Independent Auditors' Report and  
Financial Statements

June 30, 2020

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**  
**(A Component Unit of the City of Chico, California)**  
**June 30, 2020**

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**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, 2020**

	Capital Projects Fund	Adjustments (Note II D)	Statement of Net Position
<b>Assets</b>			
Current assets:			
Restricted cash and investments	\$ 7,962,251	\$ -	\$ 7,962,251
Interest receivable	132,921	-	132,921
Total assets	\$ 8,095,172	\$ -	8,095,172
<b>Liabilities</b>			
Noncurrent liabilities:			
Loans payable	\$ -	23,059,478	23,059,478
Total non-current liabilities	-	23,059,478	23,059,478
Total liabilities	-	23,059,478	23,059,478
<b>Fund Balance/Net Position</b>			
Fund balances:			
Restricted for sewer projects	8,095,172	(8,095,172)	
Total Liabilities and Fund Balance	\$ 8,095,172		
<b>Net Position:</b>			
Unrestricted		(14,964,306)	(14,964,306)
Total net position (deficit)		\$ (14,964,306)	\$ (14,964,306)

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, 2020**

	Capital Projects Fund	Adjustments (Note II D)	Statement of Activities
<b>Expenditures/Expenses:</b>			
Administrative expenses	\$ 38,095	\$ -	\$ 38,095
Construction expenses	6,539,814	(6,539,814)	-
Conveyance of capital assets	-	6,539,814	6,539,814
Total expenditures/expenses	6,577,909	-	6,577,909
<b>Program revenues:</b>			
Intergovernmental revenue	1,900,000	(1,900,000)	-
Capital grants and contributions	-	1,900,000	1,900,000
Total program revenue	1,900,000	-	1,900,000
Net program (expense) revenue	(4,677,909)	-	(4,677,909)
<b>General revenues:</b>			
Investment earnings	213,219	-	213,219
Total general revenues	213,219	-	213,219
Excess (deficiency) of revenues over expenditures	(4,464,690)	-	(4,464,690)
Change in fund balance/net position	(4,464,690)	-	(4,464,690)
<b>Fund balance/net position (deficit):</b>			
Beginning of the year	12,559,862	(23,059,478)	(10,499,616)
End of the year	\$ 8,095,172	\$ (23,059,478)	\$ (14,964,306)

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, 2020**

**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, 2020**

**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 can create a negative net position.

**E. 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 Authority's financial reporting process.

**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, 2020**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Authority is currently analyzing its accounting and financial reporting practices to determine the potential impact on the financial statements of the following GASB statements:

GASB Statement No. 84 – Fiduciary Activities. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods ending after December 31, 2020. The Authority has not determined its effect on the financial statements.

GASB Statement No. 87 – Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods ending on June 30, 2022. The Authority has not determined its effect on the financial statements.

GASB Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statement prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods ending after December 31, 2021. The Authority has not determined its effect on the financial statements.

GASB Statement No. 90 – Majority Equity Interests-an amendment of GASB Statements No. 14 and 61. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The City had not determined its effect on the financial statements. The requirements of this Statement are effective for reporting periods ending after December 31, 2020. The Authority has not determined its effect on the financial statements.

GASB Statement No. 91 – Majority Equity Interests - an amendment of GASB Statements No. 14 and 61. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt

**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, 2020**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods ending after December 31, 2022. The Authority has not determined its effect on the financial statements.

**II. DETAILED NOTES**

**A. CASH AND INVESTMENTS**

***I. Authorized Investments***

The JPFA follows the City’s investment policy with respect to the management of cash and investments. The table below identifies the investment types that are authorized by California Government Code Section 53601. The 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 Executive Director approves the investment in advance.

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	5 years	20%	10%	AAA
Collateralized Bank Deposits	5 years	None	None	None
State of California and California				
Local Agency Bonds	5 years	15%	5%	None
Repurchase Agreements	5 years	None	5%	None
Local Agency Investment Fund (LAIF)	N/A	None	None	None

***II. Custodial Credit Risk***

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The custodian of the investments is not the counterparty for the investments held for the JPFA and hence these investments are not exposed to custodial credit risk.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the 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.

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**(A Component Unit of the City of Chico, California)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**II. DETAILED NOTES (Continued)**

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, 2020, the JPFA had \$10,453,803 invested in LAIF.

**III. Concentration of Credit Risk**

The investment policy of the JPFA authorized by debt agreements contains no limitations on the amount that can be invested in any one issuer beyond that stated above.

**IV. Interest Rate and Credit Risk**

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 JPFA 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 segmented time distribution method is used for reporting interest rate 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.

As of June 30, 2020, the JPFA's investments and credit ratings are as follows:

	<u>Maturity</u>			<u>Fair Value</u>
	<u>Under 30 Days</u>	<u>31-365 Days</u>	<u>1-5 Years</u>	
Investments held in City treasury:				
Total investments held in City treasury	<u>7,962,251</u>	<u>-</u>	<u>-</u>	<u>7,962,251</u>
Total cash and investments by maturity	<u>\$ 7,962,251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,962,251</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, 2020**

**II. DETAILED NOTES (Continued)**

The JPFA is a voluntary participant in LAIF that is regulated by California Government Code Section 16429 under the oversight of the State of California Treasurer. The fair value of the investments in this pool is reported in the accompanying financial statements at amounts based upon the pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio, as calculated monthly). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

***V. Fair Value Measurements***

Generally accepted accounting principles set 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 unadjusted quoted prices for identical assets or liabilities in active markets that the Authority 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.

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

Investments in the City of Chico Investment Pool, Certificates of Deposit and LAIF are uncategorized as deposits and withdrawals are made on a basis of \$1 and not fair value. Accordingly, under the hierarchy, these investments are uncategorized.

	Quoted Prices (Level 1)	Observable Inputs (Level 2)	Total
Investment by fair value level:			
Investments measured at amortized costs or not subject to fair value hierarchy:			
Total investments held in City treasury			7,962,251
 Total investments measured at fair value			\$ 7,962,251

**B. CONSTRUCTION EXPENDITURES**

During the current period, the JPFA constructed sewer related infrastructure totaling \$6,539,814. The infrastructure is annually conveyed to the City of Chico’s Sewer Enterprise Fund.

**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, 2020**

**II. DETAILED NOTES (Continued)**

**C. 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 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, 2020, \$20,900,000 has been received by the JPFA from the Redevelopment Agency and Successor Agency to the Redevelopment Agency.

**D. RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION**

E.	Total governmental fund balance	\$8,095,172
	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>(23,059,478)</u>
	Net position of governmental activities	<u><u>\$ (14,964,306)</u></u>

**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>\$(4,464,690)</u>
Change in net position of governmental activities	<u><u>\$(4,464,690)</u></u>

**F. 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, 2020, construction draws on the loan were \$23,059,478, while the local match totals \$3,843,323. No payments are due on the loan until project completion, currently estimated in fiscal



**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, 2020**

**II. DETAILED NOTES (Continued)**

year 2020-21. 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, 2020 were as follows:

	<u>July 1, 2019</u>	<u>June 30, 2020</u>
Loans Payable:		
State Revolving Fund Loan	<u>\$23,059,478</u>	<u>\$23,059,478</u>

Total accumulated accreted interest as of June 30, 2020 was \$3,843,323.

**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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures/Expenses:</b>				
Administrative expenses	\$ 38,095	\$ 38,095	\$ 38,095	\$ -
Construction expenses	-	-	6,539,814	(6,539,814)
Total expenditures/expenses	<u>38,095</u>	<u>38,095</u>	<u>6,577,909</u>	<u>(6,539,814)</u>
<b>Program revenues:</b>				
Intergovernmental revenue	<u>3,445,847</u>	<u>3,445,847</u>	<u>1,900,000</u>	<u>1,545,847</u>
Net program (expense) revenue	3,407,752	3,407,752	(4,677,909)	(8,085,661)
<b>General revenues:</b>				
Investment earnings	<u>140,000</u>	<u>140,000</u>	<u>213,219</u>	<u>73,219</u>
Excess (deficiency) of revenues over expenditures	3,547,752	3,547,752	(4,464,690)	(8,012,442)
<b>Fund balance/net position:</b>				
Beginning of the year	<u>10,314,924</u>	<u>10,314,924</u>	<u>12,559,862</u>	<u>-</u>
End of the year	<u>\$ 13,862,676</u>	<u>\$ 13,862,676</u>	<u>\$ 8,095,172</u>	<u>\$</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 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, 2020, 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 4, 2020.

**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) to determine the 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 may exist that have not been identified.

**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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

Board of Directors  
Chico Urban Area Joint Powers Financing Authority

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 4, 2020



## INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Mayor and City Council  
City of Chico, California

We have performed the procedures enumerated below, which were agreed to by the City of Chico to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution and Proposition 111 for the year ended June 30, 2020. The City's management is responsible for the Appropriations Limit calculation. The sufficiency of these procedures is solely the responsibility of the City of Chico. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were 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 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 for the prior year.

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 current year approved limit.

Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit calculation.

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.

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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Roseville, California  
August 10, 2020



## Finance Committee Agenda Report

Meeting Date: 1/27/21

TO: Finance Committee  
FROM: Barbara Martin, Deputy Director - Finance  
RE: Detailed Monthly Financial Report for December 2020

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### REPORT IN BRIEF:

The Deputy Director - Finance presents to the Finance Committee the Monthly Financial Reports as of December 31, 2020 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 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 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 D** includes Fund Revenue Reports (revenue reported for each City Fund).

**Attachment E** is a monthly Cash Flow Projections Report which summarizes recent cash activity and estimates future cash flows.

**Attachment F** is the Investment Portfolio Report for the City of Chico through December 31, 2020.

Submitted by:

  
Barbara Martin, Deputy Director - Finance

Reviewed and Approved by:

  
Scott Dowell, Administrative Services Director

Approved and Recommended by:

  
Mark Orme, City Manager

**DISTRIBUTION:**

City Clerk (3)

**ATTACHMENTS:**

- Attachment A – Financial Summary Report by Fund
- Attachment B – Department Expense Reports (by category) and Department Expense Reports (by object)
- Attachment C – Department Expense Category Summary Reports (Allocations Report)
- Attachment D – Fund Revenue Reports
- Attachment E – Cash Flow Projections Report
- Attachment F – Investment Portfolio Report



**City of Chico**  
**Fiscal Year 2020-21**  
**Financial Report Through December 2020**

	6/30/2020 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
<b>General Fund</b>									
001 General	14,733,263	17,805,178	24,300,410	(1,627,439)	6,610,592	55,626,621	57,523,707	(10,095,449)	2,740,728
002 Park	35,665	15,134	1,497,430	986,830	(459,801)	70,000	4,569,629	4,348,544	(115,420)
003 Emergency Reserve	10,321,018	0	0	462,427	10,783,445	0	0	1,437,000	11,758,018
004 General Fund Deficit	0	0	0	0	0	0	0	0	0
006 Compensated Absence Reserve	1,500,000	0	0	0	1,500,000	0	0	0	1,500,000
050 Donations	718,002	80,036	186,712	0	611,326	262,445	473,563	2,620	509,504
051 Arts and Culture	(76)	0	0	0	(76)	0	0	0	(76)
052 Warming/Cooling Center	89,489	0	3,508	0	85,981	0	909,751	860,000	39,738
315 General Plan Reserve	638,672	0	49,231	69,082	658,523	0	168,230	200,047	670,489
<b>TOTAL General Fund</b>	<b>28,036,033</b>	<b>17,900,348</b>	<b>26,037,291</b>	<b>(109,100)</b>	<b>19,789,990</b>	<b>55,959,066</b>	<b>63,644,880</b>	<b>(3,247,238)</b>	<b>17,102,981</b>
<b>Enterprise Funds</b>									
320 Sewer-Trunk Line Capacity	4,081,194	676,502	13,273	0	4,744,423	948,000	4,012,682	(103,062)	913,450
321 Sewer-WPCP Capacity	(17,056,368)	665,840	(160,898)	651,011	(15,578,619)	1,283,700	5,709,557	366,919	(21,115,306)
322 Sewer-Main Installation	792,156	70,453	186,147	0	676,462	101,900	528,530	0	365,526
323 Sewer-Lift Stations	170,457	130,976	0	0	301,433	56,800	0	0	227,257
850 Sewer	115,537,975	3,839,254	2,507,602	(1,169,339)	115,700,288	12,055,800	10,929,297	(4,320,898)	112,343,580
851 WPCP Capital Reserve	17,282,553	0	2,287	477,875	17,758,141	0	1,110,073	493,624	16,666,104
852	0	0	0	0	0	0	2,495,531	2,495,531	0
853 Parking Revenue	4,177,229	124,401	301,021	(1,200)	3,999,409	594,000	1,720,420	73	3,050,882
854 Parking Revenue Reserve	1,228,140	0	97,913	0	1,130,227	0	850,000	0	378,140
856 Airport	14,015,436	392,511	256,238	(22,264)	14,129,445	565,000	1,145,949	(66,296)	13,368,191
857 Airport Improvement Grants	3,505,850	(159,469)	1,521	0	3,344,860	15,819,101	17,423,293	1,405,000	3,306,658
862 Private Development	(161,422)	816,736	0	0	655,314	0	0	0	(161,422)
863 Subdivisions	23,385	190,059	281,017	0	(67,573)	1,144,873	1,168,359	102	1
871 Private Development - Building	1,348,482	618,372	833,089	(21,877)	1,111,888	1,986,150	2,341,948	(49,447)	943,237
872 Private Development - Planning	550,899	269,418	294,981	(9,048)	516,288	795,400	989,890	(27,386)	329,023
873 Private Development - Engineering	224,885	327,039	275,406	(6,242)	270,276	405,750	655,370	34,377	9,642
874 Private Development - Fire	361,571	136,198	90,182	(2,726)	404,861	332,500	222,170	(4,249)	467,652
875	0	10,959	736	0	10,223	95,000	95,000	0	0
960	(9,237,735)	0	0	0	(9,237,735)	0	0	0	(9,237,735)
961	(1,587,426)	0	0	0	(1,587,426)	0	0	0	(1,587,426)
962	(1,164,402)	0	0	0	(1,164,402)	0	0	0	(1,164,402)
963	(8,860,333)	0	0	0	(8,860,333)	0	0	0	(8,860,333)
<b>TOTAL Enterprise Funds</b>	<b>125,232,526</b>	<b>8,109,249</b>	<b>4,980,515</b>	<b>(103,810)</b>	<b>128,257,450</b>	<b>36,183,974</b>	<b>51,398,069</b>	<b>224,288</b>	<b>110,242,719</b>
<b>Capital Improvement Funds</b>									

**City of Chico**  
**Fiscal Year 2020-21**  
**Financial Report Through December 2020**

	6/30/2020 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	(1,387,793)	959,977	8,119,686	0	(8,547,502)	88,491,272	86,922,440	0	181,039
301 Building/Facility Improvement	146,551	0	0	0	146,551	0	34,506	0	112,045
303 Passenger Facility Charges	357,997	0	0	0	357,997	0	0	0	357,997
305 Bikeway Improvement	1,418,429	214,483	2,866	0	1,630,046	345,000	1,499,849	(3,450)	260,130
306 In Lieu Offsite Improvement	327,032	9,725	3,158	0	333,599	40,000	180,575	0	186,457
308 Street Facility Improvement	8,771,118	2,933,425	414,203	0	11,290,340	3,967,700	11,425,236	(39,677)	1,273,905
309 Storm Drainage Facility	1,929,282	449,039	11,182	0	2,367,139	300,000	1,869,802	(3,000)	356,480
312 Remediation Fund	0	0	34,984	29,775	(5,209)	0	585,100	585,100	0
330 Community Park	9,525,451	774,394	0	0	10,299,845	800,000	70,154	(8,000)	10,247,297
332 Bidwell Park Land Acquisition	(908,419)	31,581	0	0	(876,838)	70,000	5,278	(700)	(844,397)
333 Linear Parks/Grnws	884,712	118,131	531	0	1,002,312	100,000	326,048	(1,000)	657,664
335 Street Maintenance Equipment	1,430,680	75,677	0	0	1,506,357	60,000	1,293,709	(600)	196,371
336 Administrative Building	(468,179)	22,358	0	0	(445,821)	100,000	5,329	(1,000)	(374,508)
337 Fire Protection Building and Equipment	734,346	189,144	531	0	922,959	350,000	29,750	(3,500)	1,051,096
338 Police Protection Building and Equipment	4,127,302	193,181	137,772	0	4,182,711	600,000	1,342,478	(6,000)	3,378,824
340 Fund 340 - Neighborhood Parks	4,504,415	334,853	799	0	4,838,469	215,000	1,929,922	(2,150)	2,787,343
347 Zone I - Neighborhood Parks	2,441	2,979	0	0	5,420	0	0	0	2,441
400 Capital Projects	1,655,696	425,175	2,067,641	0	13,230	760,000	3,041,046	1,623	(623,727)
410 Bond Proceeds from Former RDA	142,320	(571)	10,701	0	131,048	0	81,707	0	60,613
931 Technology Replacement	452,556	0	96,828	116,667	472,395	0	793,242	350,322	9,636
932 Fleet Replacement	744,460	30,000	494,802	385,595	665,253	20,000	2,775,686	2,096,784	85,558
933 Facility Maintenance	343,063	0	62,758	91,667	371,972	0	601,813	275,000	16,250
934 Prefunding Equipment Liability Reserve- Police Dept.	312,837	0	0	0	312,837	0	275,934	0	36,903
937 Police Staffing Prefunding	0	0	0	0	0	0	0	0	0
938 Prefunding Equipment Liability Reserve-Fire Dept.	323,287	0	0	213,320	536,607	0	534,867	213,320	1,740
943 Public Infrastructure Replacement	1,735,117	0	411,104	51,069	1,375,082	0	2,044,691	1,254,000	944,426
<b>TOTAL Capital Improvement Funds</b>	<b>37,104,701</b>	<b>6,763,551</b>	<b>11,869,546</b>	<b>888,093</b>	<b>32,886,799</b>	<b>96,218,972</b>	<b>117,669,162</b>	<b>4,707,072</b>	<b>20,361,583</b>
<b>Internal Service Funds</b>									
010 City Treasury	0	340,602	31,838	0	308,764	1,528,000	1,527,988	23,799	23,811
900 General Liability Insurance Reserve	157,003	932,203	932,975	0	156,231	2,045,973	1,871,745	0	331,231
901 Work Compensation Insurance Reserve	(106,948)	879,650	532,109	0	240,593	1,707,942	1,707,942	0	(106,948)
902 Unemployment Insurance Reserve	250,640	20,616	39,571	0	231,685	37,134	50,000	14,238	252,012
903 CalPERS Unfunded Liability Reserve	2,412,312	5,242,407	9,551,935	0	(1,897,216)	10,507,129	9,551,935	0	3,367,506
904 Pension Stabilization Trust	1,861,253	24,159	1,905	0	1,883,507	0	0	0	1,861,253
920 REVOLVING	46	0	0	0	46	0	0	0	46
929 Central Garage	10,553	623,168	807,267	(3,608)	(177,154)	1,937,119	1,905,050	(5,330)	37,292
930 Municipal Buildings Maintenance	(63,074)	492,970	715,023	(9,685)	(294,812)	1,453,652	1,421,104	34,073	3,547

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		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
935 Information Technology	102,052	865,346	1,113,574	0	(146,176)	2,346,097	2,439,223	66,169	75,095
941 Maintenance District Administration	0	0	66,890	0	(66,890)	209,547	194,636	0	14,911
964	(2,836,269)	0	0	0	(2,836,269)	0	0	0	(2,836,269)
965	(1,942,560)	0	0	0	(1,942,560)	0	0	0	(1,942,560)
966	(4,331,312)	0	0	0	(4,331,312)	0	0	0	(4,331,312)
<b>TOTAL Internal Service Funds</b>	<b>(4,486,304)</b>	<b>9,421,121</b>	<b>13,793,087</b>	<b>(13,293)</b>	<b>(8,871,563)</b>	<b>21,772,593</b>	<b>20,669,623</b>	<b>132,949</b>	<b>(3,250,385)</b>
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(71,636)	0	8,683	55	(80,264)	117,118	28,431	166	17,217
099 Supp Law Enforcement Service	18,863	183,709	93,286	2,428	111,714	209,239	235,387	7,284	(1)
100 Grants-Operating Activities	(78,825)	292,023	336,886	58,961	(64,727)	1,179,857	1,277,808	176,883	107
201 Community Development Blk Grant	211,234	331,545	370,101	15,732	188,410	2,130,110	2,140,636	47,195	247,903
204 HOME - State Grants	1,736,128	0	0	0	1,736,128	15,000	158,638	0	1,592,490
206 HOME - Federal Grants	5,631,555	40,435	45,373	0	5,626,617	2,498,744	2,796,576	0	5,333,723
210 PEG - Public, Educational & Government Access	477,377	49,873	117,812	0	409,438	90,000	196,725	13,645	384,297
211 Traffic Safety	(569)	10,577	0	(6,667)	3,341	20,000	0	(20,000)	(569)
212 Transportation	2,891,975	1,388,311	200,026	(33,333)	4,046,927	3,214,676	5,526,650	(99,962)	480,039
213 Abandoned Vehicle Abatement	39,754	15,631	71,621	0	(16,236)	60,000	175,782	116,358	40,330
217 Asset Forfeiture	26,720	5,746	10,107	0	22,359	0	10,321	0	16,399
220 Assessment District Administration	58,903	1,680	0	0	60,583	1,433	0	0	60,336
307 Gas Tax	4,591,142	2,158,050	1,428,442	(683,333)	4,637,417	5,730,481	6,014,796	(2,050,000)	2,256,827
316	0	90,474	0	0	90,474	77,000	20,500	0	56,500
392 Affordable Housing	56,063,997	200,124	164,832	(15,732)	56,083,557	258,253	1,154,386	(42,528)	55,125,336
<b>TOTAL Special Revenue Funds</b>	<b>71,596,618</b>	<b>4,768,178</b>	<b>2,847,169</b>	<b>(661,889)</b>	<b>72,855,738</b>	<b>15,601,911</b>	<b>19,736,636</b>	<b>(1,850,959)</b>	<b>65,610,934</b>
<u>Redevelopment Funds</u>									
395 CalHome Grant - RDA	325,915	2,373	0	0	328,288	0	0	0	325,915
396 HRBD Remediation Monitoring	817,860	0	1,416	0	816,444	0	57,400	0	760,460
399 Chico Urban Area JPFA	8,095,172	1,922,279	16,465	0	10,000,986	2,100,000	2,622,801	0	7,572,371
661 2017 TARBS-A DEBT SERVICE	3,643	39	886,678	3,313,036	2,430,040	0	6,635,487	6,635,487	3,643
<b>TOTAL Redevelopment Funds</b>	<b>9,242,590</b>	<b>1,924,691</b>	<b>904,559</b>	<b>3,313,036</b>	<b>13,575,758</b>	<b>2,100,000</b>	<b>9,315,688</b>	<b>6,635,487</b>	<b>8,662,389</b>
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	4,968,708	0	0	(4,968,708)	0	8,567,331	0	(8,385,387)	5,150,652
390 Successor Agency to the Chico RDA	1,065,356	4,056	1,944,840	1,655,672	780,244	51,000	2,051,618	1,749,900	814,638
<b>TOTAL Successor Agency Funds</b>	<b>6,034,064</b>	<b>4,056</b>	<b>1,944,840</b>	<b>(3,313,036)</b>	<b>780,244</b>	<b>8,618,331</b>	<b>2,051,618</b>	<b>(6,635,487)</b>	<b>5,965,290</b>
<u>Assessment District Funds</u>									
443 Eastwood Assessment Capital	(28,664)	6,621	1,433	0	(23,476)	6,621	0	0	(22,043)

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731 Southeast Chico Sewer Redemption	109,846	0	0	0	109,846	0	0	0	109,846
735 Southeast Chico Sewer Refunding No. 1 Reserve	61,371	0	0	0	61,371	0	0	0	61,371
755 Village Park Refunding Redemption	319,016	0	0	0	319,016	0	0	0	319,016
764 Mission Ranch Redemp	2,544	0	0	0	2,544	0	0	0	2,544
765 Mission Ranch Reserve	109,048	0	17,579	0	91,469	0	0	0	109,048
<b>TOTAL Assessment District Funds</b>	<b>573,161</b>	<b>6,621</b>	<b>19,012</b>	<b>0</b>	<b>560,770</b>	<b>6,621</b>	<b>0</b>	<b>0</b>	<b>579,782</b>
<u>Maintenance District Funds</u>									
101 CMD No. 1 - Springfield Estates	1	0	4,497	0	(4,496)	6,814	13,151	6,642	306
102 CMD No. 2 - Springfield Manor	(19,309)	0	4,254	0	(23,563)	13,031	8,501	0	(14,779)
103 CMD No. 3 - Skyway Park	(4)	0	2,136	0	(2,140)	6,363	8,151	1,788	(4)
104 CMD No. 4 - Target Shopping Center	1	0	2,247	0	(2,246)	3,912	5,731	1,819	1
105 CMD No. 5 - Chico Mall	6,410	0	1,512	0	4,898	6,766	5,726	0	7,450
106 CMD No. 6 - Charolais Estates	3,229	0	708	0	2,521	4,183	3,051	0	4,361
107 CMD No. 7 - Crossroads Shopping Center	0	0	0	0	0	0	0	0	0
111 CMD No. 11 - Vista Canyon	0	0	7,970	0	(7,970)	5,925	13,151	7,224	(2)
113 CMD No. 13 - Olive Grove Estates	(1)	0	4,210	0	(4,211)	7,962	10,466	2,504	(1)
114 CMD No. 14 - Glenshire	(1)	0	499	0	(500)	1,692	2,601	909	(1)
116 CMD No. 16 - Forest Ave/Hartford	1,210	0	599	0	611	3,215	3,426	0	999
117 CMD No. 17 - SHR 99/E. 20th Street	9,862	0	0	0	9,862	0	0	0	9,862
118 CMD No. 18 - Lowes	(466)	0	3,412	0	(3,878)	5,177	4,751	0	(40)
121 CMD No. 21 - E. 20th Street/Forest Avenue	613	0	1,701	0	(1,088)	6,718	5,841	0	1,490
122 CMD No. 22 - Oak Meadows Condos	0	0	1,412	0	(1,412)	3,443	4,901	1,458	0
123 CMD No. 23 - Foothill Park No. 11	848	0	5,454	0	(4,606)	8,593	7,976	0	1,465
126 CMD No. 26 - Manzanita Estates	156	0	0	0	156	0	0	0	156
127 CMD No. 27 - Bidwell Vista	0	0	1,598	0	(1,598)	5,191	6,176	985	0
128 CMD No. 28 - Burney Drive	0	0	121	0	(121)	658	1,701	1,043	0
129 CMD No. 29 - Black Hills Estates	1,141	0	537	0	604	2,010	2,831	0	320
130 CMD No. 30 - Foothill Park Unit I	0	0	4,180	0	(4,180)	6,563	9,851	1,800	(1,488)
131 CMD No. 31 - Capshaw/Smith Subdivision	696	0	221	0	475	0	0	0	696
132 CMD No. 32 - Floral Garden Subdivision	1,632	0	702	0	930	3,351	3,291	0	1,692
133 CMD No. 33 - Eastside Subdivision	(1)	0	2,796	0	(2,797)	5,024	7,451	2,427	(1)
136 CMD No. 36 - Duncan Subdivision	(1,468)	0	682	0	(2,150)	3,560	3,151	0	(1,059)
137 CMD No. 37 - Springfield Drive	3,943	0	486	0	3,457	2,656	2,741	0	3,858
147 CMD No. 47 - US Rents	4,668	0	0	0	4,668	0	0	0	4,668
160 CMD No. 60 - Camden Park	4,088	0	128	0	3,960	0	0	0	4,088
161 CMD No. 61 - Ravenshoe	6,400	0	494	0	5,906	2,906	2,626	0	6,680
163 CMD No. 63 - Fleur De Parc	11,913	0	0	0	11,913	603	0	0	12,516

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164 CMD No. 64 - Eaton Village	41,407	0	976	0	40,431	3,309	4,151	0	40,565
165 CMD No. 65 - Parkway Village	18,757	0	4,440	0	14,317	14,007	12,056	0	20,708
166 CMD No. 66 - Heritage Oak	557	0	4,426	0	(3,869)	8,601	9,526	0	(368)
167 CMD No. 67 - Cardiff Estates	8,683	0	718	0	7,965	4,515	3,711	0	9,487
168 CMD No. 68 - Woest Orchard	34,552	0	147	0	34,405	3,542	2,174	0	35,920
169 CMD No. 69 - Carriage Park	14,712	0	3,337	0	11,375	9,911	9,326	0	15,297
170 CMD No. 70 - EW Heights	11,620	0	1,566	0	10,054	5,750	5,251	0	12,119
171 CMD No. 71 - Hyde Park	4,312	0	3,719	0	593	7,594	7,476	0	4,430
173 CMD No. 73 - Walnut Park Subdivision	35,031	0	6,679	0	28,352	17,691	13,516	0	39,206
175 CMD No. 75 - Alamo Avenue	(1,976)	0	1,594	0	(3,570)	7,784	4,826	0	982
176 CMD No. 76 - Lindo Channel Estates	5,648	0	2,051	0	3,597	4,721	3,996	0	6,373
177 CMD No. 77 - Ashby Park	71,504	0	6,403	0	65,101	16,025	12,701	0	74,828
178 CMD No. 78 - Creekside Subdivision	41,935	0	171	0	41,764	6,471	2,051	0	46,355
179 CMD No. 79 - Mission Ranch Commercial	9,702	0	3,046	0	6,656	10,954	7,701	0	12,955
180 CMD No. 80 - Home Depot	246,205	0	3,538	0	242,667	26,186	9,726	0	262,665
181 CMD No. 81 - Aspen Glen	139,492	0	8,055	0	131,437	20,675	20,276	0	139,891
182 CMD No. 82 - Meadowood	50,819	0	2,719	0	48,100	13,671	8,336	0	56,154
183 CMD No. 83 - Eiffel Estates	43,272	0	796	0	42,476	3,876	2,126	0	45,022
184 CMD No. 84 - Raley's East Avenue	(1)	0	5,668	0	(5,669)	5,811	12,291	5,289	(1,192)
185 CMD No. 85 - Highland Park	31,372	0	1,159	0	30,213	7,324	6,176	0	32,520
186 CMD No. 86 - Marigold Park	25,814	0	2,147	0	23,667	6,497	5,351	0	26,960
189 CMD No. 89 - Heritage Oaks	22,995	0	3,038	0	19,957	10,633	7,426	0	26,202
190 CMD No. 90 - Amber Grove/Greenfield	4,330	0	1,876	0	2,454	5,756	6,026	0	4,060
191 CMD No. 91 - Stratford Estates	31,293	0	128	0	31,165	3,217	1,901	0	32,609
193 CMD No. 93 - United Health Care	9,788	0	717	0	9,071	4,645	3,381	0	11,052
194 CMD No. 94 - Shastan at Holly	11,358	0	74	0	11,284	2,180	1,726	0	11,812
195 CMD No. 95 - Carriage Park Phase II	16,549	0	11,021	0	5,528	29,778	23,881	0	22,446
196 CMD No. 96 - Paseo Haciendas Phase I	10,082	0	233	0	9,849	2,657	2,276	0	10,463
197 CMD No. 97 - Stratford Estates Phase II	42,158	0	3,058	0	39,100	10,935	9,226	0	43,867
198 CMD No. 98 - Foothill Park East	85,075	0	115	0	84,960	0	5,130	0	79,945
199 CMD No. 99 - Marigold Estates Phase II	35,506	0	2,012	0	33,494	6,131	5,651	0	35,986
500 CMD No. 500 - Foothill Park Unit 1	52,006	0	69,195	0	(17,189)	207,589	103,001	0	156,594
501 CMD No. 501 - Sunwood	2,108	0	0	0	2,108	0	0	0	2,108
502 CMD No. 502 - Peterson	26,382	0	1,285	0	25,097	5,732	4,401	0	27,713
503 CMD No. 503 - Nob Hill	134,017	0	18,098	0	115,919	77,662	34,851	0	176,828
504 CMD No. 504 - Scout Court	7,871	0	175	0	7,696	2,005	1,676	0	8,200
505 CMD No. 505 - Whitehall Park	23,709	0	270	0	23,439	2,725	1,851	0	24,583

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506 CMD No. 506 - Shastan at Idyllwild	23,802	0	4,260	0	19,542	14,284	11,176	0	26,910
507 CMD No. 507 - Ivy Street Business Park	5,058	0	362	0	4,696	2,334	2,226	0	5,166
508 CMD No. 508 - Pleasant Valley Estates	8,750	0	1,752	0	6,998	9,340	5,576	0	12,514
509 CMD No. 509 - Hidden Park	2,699	0	567	0	2,132	3,088	3,001	0	2,786
510 CMD No. 510 - Marigold Village	13,244	0	757	0	12,487	3,322	3,201	0	13,365
511 CMD No. 511 - Floral Gardens	3,346	0	923	0	2,423	2,478	3,321	0	2,503
512 CMD No. 512 - Dominic Park	17,867	0	1,643	0	16,224	6,395	5,476	0	18,786
513 CMD No. 513 - Almond Tree RV Park	14,283	0	574	0	13,709	3,300	2,376	0	15,207
514 CMD No. 514 - Pheasant Run Plaza	10,971	0	1,399	0	9,572	4,637	4,581	0	11,027
515 CMD No. 515 - Longboard	19,347	0	1,391	0	17,956	3,875	2,901	0	20,321
516 CMD No. 516 - Bidwell Ridge	13,007	0	181	0	12,826	0	0	0	13,007
517 CMD No. 517 - Marion Court	13,163	0	117	0	13,046	2,384	1,726	0	13,821
518 CMD No. 518 - Stonehill	20,510	0	0	0	20,510	1,054	75	0	21,489
519 CMD No. 519 - Windchime	3,011	0	1,945	0	1,066	4,016	6,101	0	926
520 CMD No. 520 - Brenni Ranch	7,673	0	1,111	0	6,562	4,309	3,916	0	8,066
521 CMD No. 521 - PM 01-12	75,255	0	482	0	74,773	4,655	2,451	0	77,459
522 CMD No. 522 - Vial Estates	(7,602)	0	1,133	0	(8,735)	9,349	4,676	0	(2,929)
523 CMD No. 523 - Shastan at Chico Canyon	18,054	0	1,189	0	16,865	5,327	4,401	0	18,980
524 CMD No. 524 - Richmond Park	50,539	0	2,501	0	48,038	10,600	7,926	0	53,213
525 CMD No. 525 - Husa Ranch	110,060	0	17,389	0	92,671	45,597	36,851	0	118,806
526 CMD No. 526 - Thoman Court	15,811	0	1,465	0	14,346	6,044	5,101	0	16,754
527 CMD No. 527 - Shastan at Forest Avenue	4,504	0	1,342	0	3,162	5,421	3,876	0	6,049
528 CMD No. 528 - Lake Vista	176,057	0	4,615	0	171,442	24,416	12,376	0	188,097
529 CMD No. 529 - Esplanade Village	40,022	0	1,614	0	38,408	7,281	5,351	0	41,952
530 CMD No. 530 - Brentwood	428,944	0	21,167	0	407,777	87,165	46,776	0	469,333
531 CMD No. 531 - Mariposa Vista	43,105	0	3,772	0	39,333	11,978	9,036	0	46,047
532 CMD No. 532 - Raptor Ridge	12,496	0	241	0	12,255	2,569	1,901	0	13,164
533 CMD No. 533 - Channel Estates	9,897	0	1,398	0	8,499	5,146	4,601	0	10,442
534 CMD No. 534 - Marigold Gardens	21,730	0	1,236	0	20,494	4,964	3,801	0	22,893
535 CMD No. 535 - California Park/Dead Horse Slough	1,594	0	3,438	0	(1,844)	9,145	9,726	0	1,013
536 CMD No. 536 - Orchard Commons	6,647	0	1,512	0	5,135	6,125	4,771	0	8,001
537 CMD No. 537 - Herlax Place	14,879	0	240	0	14,639	2,817	1,926	0	15,770
538 CMD No. 538 - Hidden Oaks	2,903	0	774	0	2,129	4,942	3,301	0	4,544
539 CMD No. 539 - Sequoyah Estates	12,701	0	1,425	0	11,276	5,785	5,026	0	13,460
540 CMD No. 540 - Park Wood Estates	11,733	0	350	0	11,383	2,669	2,001	0	12,401
541 CMD No. 541 - Park Vista Subdivision	6,071	0	568	0	5,503	3,307	3,051	0	6,327
542 CMD No. 542 - Mission Vista Hills	39,535	0	1,550	0	37,985	10,610	5,601	0	44,544

**City of Chico**  
**Fiscal Year 2020-21**  
**Financial Report Through December 2020**

	6/30/2020 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
543 CMD No. 543 - Westmont	12,086	0	819	0	11,267	3,848	3,201	0	12,733
544 CMD No. 544 - Longboard Phase 2	12,467	0	887	0	11,580	4,401	3,651	0	13,217
545 CMD No. 545 - Yosemite Commons	89,995	0	2,754	0	87,241	12,154	7,801	0	94,348
546 CMD No. 546 - Floral Garden Estates	29,766	0	729	0	29,037	5,064	3,376	0	31,454
547 CMD No. 547 - Paseo Haciendas 2	2,140	0	0	0	2,140	2,063	1,976	0	2,227
548 CMD No. 548 - Baltar Estates	39,764	0	3,440	0	36,324	12,324	9,826	0	42,262
549 CMD No. 549 - Holly Estates	16,844	0	1,025	0	15,819	5,190	4,151	0	17,883
550 CMD No. 550 - Crouch Farr	6,185	0	534	0	5,651	0	0	0	6,185
551 CMD No. 551 - Monarch Park	18,498	0	850	0	17,648	4,336	3,301	0	19,533
552 CMD No. 552 - Wandering Hills	8,027	0	359	0	7,668	3,108	2,826	0	8,309
553 CMD No. 553 - Mariposa Vista Unit 1	3,478	0	103	0	3,375	1,975	1,866	0	3,587
554 CMD No. 554 - Five Mile Court	13,414	0	309	0	13,105	3,374	2,651	0	14,137
555 CMD No. 555 - Hannah's Court	15,001	0	206	0	14,795	2,784	1,901	0	15,884
556 CMD No. 556 - Valhalla Place	18,026	0	412	0	17,614	2,937	1,901	0	19,062
557 CMD No. 557 - Floral Arrangement	13,118	0	750	0	12,368	3,453	2,701	0	13,870
558 CMD No. 558 - Hillview Terrace	79,653	0	1,111	0	78,542	10,013	4,426	0	85,240
559 CMD No. 559 - Westside Place	23,510	0	7,396	0	16,114	22,055	20,126	0	25,439
560 CMD No. 560 - Mariposa Vista Unit 2	32,662	0	5,958	0	26,704	12,397	9,976	0	35,083
561 CMD No. 561 - Jensen Park	17,660	0	309	0	17,351	3,131	2,026	0	18,765
562 CMD No. 562 - Belvedere Heights	66,691	0	4,888	0	61,803	19,709	13,526	0	72,874
563 CMD No. 563 - Sparrow Hawk Ridge	4,895	0	241	0	4,654	2,167	1,926	0	5,136
564 CMD No. 564 - Brown	47,437	0	0	0	47,437	5,268	1,901	0	50,804
565 CMD No. 565 - River Glen Subdivision	19,422	0	5,886	0	13,536	19,429	14,086	0	24,765
566 CMD No. 566 - Bruce Road	6,729	0	181	0	6,548	2,353	1,901	0	7,181
567 CMD No. 567 - Salisbury Court	5,541	0	169	0	5,372	2,116	1,976	0	5,681
568 CMD No. 568 - Shastan at Glenwood	113,534	0	256	0	113,278	12,003	2,401	0	123,136
569 CMD No. 569 - Sky Creek Park Subd.	13,149	0	2,704	0	10,445	8,311	7,376	0	14,084
570 CMD No. 570 - McKinney Ranch Subd.	19,348	0	1,970	0	17,378	10,177	6,251	0	23,274
571 CMD No. 571 - Symm City Subdivision	6,255	0	154	0	6,101	2,224	2,001	0	6,478
572 CMD No. 572 - Lassen Glen Subdivision	11,874	0	1,370	0	10,504	7,718	6,301	0	13,291
573 CMD No. 573 - Keystone Manor Subdivision	5,997	0	365	0	5,632	2,184	1,961	0	6,220
574 CMD No. 574 - Laburnum Estates	3,385	0	170	0	3,215	2,401	2,076	0	3,710
576 CMD No. 576 - Eaton Cottages Subd.	36,215	0	244	0	35,971	4,771	2,276	0	38,710
577 CMD No. 577 - Hawes Subdivision	18,809	0	154	0	18,655	3,575	2,176	0	20,208
578 CMD No. 578 - Godman Ranch Subdivision	36,549	0	183	0	36,366	4,981	2,276	0	39,254
579 CMD No. 579 - Manzanita Pointe Subd.	11,707	0	736	0	10,971	5,100	4,376	0	12,431
580 CMD No. 580 - Avalon Court Subd.	2,803	0	1,476	0	1,327	5,608	5,151	0	3,260

**City of Chico**  
**Fiscal Year 2020-21**  
**Financial Report Through December 2020**

	6/30/2020 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
581 CMD No. 581 - Glenshire Park Subd.	23,958	0	154	0	23,804	3,809	1,976	0	25,791
582 CMD No. 582 - NWCSP Area & CC&RS	(1)	0	0	0	(1)	0	0	0	(1)
584 CMD No. 584 - Marthas Vineyard	9,013	0	154	0	8,859	2,976	2,201	0	9,788
586 CMD No. 586 - Meriam Park Dev. Proj.	(1)	0	185	0	(186)	0	0	0	(1)
588 CMD No. 588 - Harmony Park	218	0	269	0	(51)	0	0	0	218
589 CMD No. 589 - Lee Estates Subd.	16,445	0	475	0	15,970	4,470	3,176	0	17,739
590 CMD No. 590 - Baroni Park L & L District	(4,597)	0	128	0	(4,725)	0	0	0	(4,597)
591 CMD No. 591 - Ranch/Nob Hill LLD	(35,463)	0	2,835	0	(38,298)	13,541	11,864	0	(33,786)
A01 CMD A01 - Wildwood Estates	(15,227)	0	10,144	0	(25,371)	73,958	24,526	0	34,205
A02 CMD A02 - 16TH Street Subdivision	(2,490)	0	0	0	(2,490)	4,807	1,926	0	391
A03 CMD No. A03 - Humboldt Trails Subd	12,631	0	1,134	0	11,497	6,893	5,226	0	14,298
A04 CMD No. A04 - Meriam Prk Subd. PH 8	(537)	0	4,439	0	(4,976)	15,214	12,776	0	1,901
A05 CMD No. A05 - Mtn Vista Sycamore	95,650	1,784	26,796	0	70,638	81,106	46,926	0	129,830
A06 CMD No. A06 - Woodbrook Subdivision	9,301	0	1,227	0	8,074	4,469	2,451	0	11,319
A07 CMD No. A07 - Deer Park Subdivision	40,470	0	583	0	39,887	5,353	2,501	0	43,322
A08 CMD No. A08 - 16th & 19th St. HFH	(1,680)	0	294	0	(1,974)	3,918	2,151	0	87
A11 CMD A11-Crouch Farr-Lamb	6,116	0	0	0	6,116	0	0	0	6,116
A12 CMD No. A12 - Estates @ Hooker Oak	13,810	0	422	0	13,388	3,569	1,726	0	15,653
A13 CMD A13 Hampton Court	(2,459)	0	1,643	0	(4,102)	11,463	2,776	0	6,228
A14 CMD A14-Estates @ lindo Channel	(4,755)	0	2,727	0	(7,482)	17,646	8,576	0	4,315
A16 A16-NW Chico Specific Plan	105,918	0	63,099	0	42,819	154,413	106,726	0	153,605
A17	1,973	0	3,894	0	(1,921)	7,113	2,201	0	6,885
A20 CMD A20-Crossroads Subdivis	564	0	1,014	0	(450)	8,196	2,876	0	5,884
A21	196,761	0	1,936	0	194,825	0	0	0	196,761
A22	(2,081)	0	4,197	0	(6,278)	23,595	7,326	0	14,188
A29	(28)	0	635	0	(663)	0	0	0	(28)
<b>TOTAL Maintenance District Funds</b>	<b>4,002,014</b>	<b>1,784</b>	<b>491,071</b>	<b>0</b>	<b>3,512,727</b>	<b>1,714,815</b>	<b>1,170,099</b>	<b>33,888</b>	<b>4,580,618</b>
<b>TOTAL ALL FUNDS</b>	<b>277,335,403</b>	<b>48,899,599</b>	<b>62,887,090</b>	<b>1</b>	<b>263,347,913</b>	<b>238,176,283</b>	<b>285,655,775</b>	<b>0</b>	<b>229,855,911</b>

\*\* End of Report \*\*



# Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2020-21 Monthly Report for the period ending: December 2020

**Department Contact:** Scott Dowell, 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, 2020, 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: **Page 2 - Fund/Dept 001-099 – General Fund Debt Service**

Expenditure Item: **Category – Debt Service**

Description: Some lease payments for equipment were made at the beginning of the fiscal year. These are one-time payments that won't continue. No adjustments necessary.

#### **Item #2**

Location: **Page 17 - Fund/Dept 935-182 – Information Technology - Radio**

Expenditure Item: **Category – Purchased Services**

Description: A charge was coded to this division in error. A correction will be made to move to 935-180.

### **PREVIOUS**

#### **Item #1**

Location: **Page 7 - Fund/Dept 010-150 – City Treasury**

Expenditure Item: **Category – Purchased Services**

Description: Credit card fees are tracking high for the beginning of the fiscal year. There has been higher credit card use for large permit purchases. A supplemental appropriation will be processed to align with expected activity.

#### **Item #2**

Location: **Page 14 – Fund/Dept 903-099 – CalPERS UAL Debt Service**

Expenditure Item: **Category – Other Expenses**

Description: The annual payment for the CalPERS Unfunded Accrued Liability was made in July 2020. This is an annual payment and will not occur again until July 2021.


**Item #3**

Location: **Page 16 - Fund/Dept 935-180 – Information Technology Fund**

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>Scott Dowell, ASD</b>		1/15/2021

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for Administrative Services	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>Expenditure by Category</b>						
4000 Salaries & Employee Benefits	190,935	1,170,465	0	2,574,026	1,403,561	55
5000 Materials & Supplies	2,583	27,558	0	66,563	39,005	59
5400 Purchased Services	20,888	455,505	14,954	944,132	473,673	50
8000 Debt Service	0	126,012	0	6,827,591	6,701,579	98
8900 Other Expenses	29,701	9,660,177	0	9,817,275	157,098	2
<b>Total For Department(s)</b>	<b>244,107</b>	<b>11,439,717</b>	<b>14,954</b>	<b>20,229,587</b>	<b>8,774,916</b>	<b>43 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
001 - 099	General-Debt Service	0	382,090	0	547,281	165,191	30
001 - 150	General-Finance	126,904	730,386	14,954	1,649,821	904,481	55
	Fund 001 Sub-Totals	126,904	1,112,476	14,954	2,197,102	1,069,672	49
010 - 150	City Treasury-Finance	3,272	31,838	0	28,270	-3,568	-13 <b>Over</b>
320 - 099	Sewer-Trunk Line Capacity-Debt	0	-10,431	0	-10,431	0	0
321 - 099	Sewer Capacity-Debt Service	0	-160,898	0	2,433,428	2,594,326	107
335 - 099	Street Maintenance Equipment-Debt	0	0	0	58,940	58,940	100
850 - 099	Sewer-Debt Service	0	-84,748	0	1,302,842	1,387,590	107
852 - 099	-Debt Service	0	0	0	2,495,531	2,495,531	100
853 - 150	Parking Revenue-Finance	837	2,617	0	36,000	33,383	93
903 - 099	-Debt Service	0	9,551,935	0	9,551,935	0	0
935 - 180	Info Technology-Information Systems	101,278	924,873	0	1,986,166	1,061,293	53
935 - 182	Info Technology-	11,815	72,057	0	149,804	77,747	52
<b>Total For Fund/Department</b>		<b>244,106</b>	<b>11,439,719</b>	<b>14,954</b>	<b>20,229,587</b>	<b>8,774,914</b>	<b>43 50</b>

**Expenditure Summary by Fund**

Fund	Title	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
001	General	126,904	1,112,476	14,954	2,197,102	1,069,672	49
010	City Treasury	3,272	31,838	0	28,270	-3,568	-13 <b>Over</b>
320	Sewer-Trunk Line Capacity	0	-10,431	0	-10,431	0	0
321	Sewer-WPCP Capacity	0	-160,898	0	2,433,428	2,594,326	107
335	Street Maintenance Equipment	0	0	0	58,940	58,940	100
850	Sewer	0	-84,748	0	1,302,842	1,387,590	107
852		0	0	0	2,495,531	2,495,531	100
853	Parking Revenue	837	2,617	0	36,000	33,383	93
903	CalPERS Unfunded Liability Reserve	0	9,551,935	0	9,551,935	0	0
935	Information Technology	113,093	996,930	0	2,135,970	1,139,040	53
<b>Total For Fund(s)</b>		<b>244,106</b>	<b>11,439,719</b>	<b>14,954</b>	<b>20,229,587</b>	<b>8,774,914</b>	<b>43 50</b>

\*\* End of Report \*\*

Prepared for ASD - 001

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Administrative Services Category	Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
<b>Fund - Dept 001-099</b>	General Fund Debt Service								
Debt Service		323,149.98	0.00	382,089.98	0.00	547,281.00	165,191.02	30	50
End Fund - Dept 001-099		323,149.98	0.00	382,089.98	0.00	547,281.00	165,191.02	30	50
<b>Fund - Dept 001-150</b>	GENERAL-FINANCE								
Salaries & Employee Benefits		665,450.44	105,932.54	653,674.54	0.00	1,417,349.00	763,674.46	54	50
Materials & Supplies		13,163.76	2,422.76	11,805.69	0.00	27,328.00	15,522.31	57	50
Purchased Services		47,207.03	16,778.19	46,329.58	14,953.75	154,074.00	92,790.67	60	50
Other Expenses		26,263.56	1,770.42	18,576.00	0.00	51,070.00	32,494.00	64	50
End Fund - Dept 001-150		752,084.79	126,903.91	730,385.81	14,953.75	1,649,821.00	904,481.44	55	50
<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	50
<b>Fund - Dept 010-150</b>	CITY TREASURY-FINANCE								
Purchased Services		15,060.53	3,272.21	31,837.56	0.00	25,000.00	-6,837.56	-27	50 Over
Other Expenses		915.44	0.00	0.00	0.00	3,270.00	3,270.00	100	50
End Fund - Dept 010-150		15,975.97	3,272.21	31,837.56	0.00	28,270.00	-3,567.56	-13	50 OVER
<b>Fund - Dept 320-099</b>	SEWER FEE/TRUNK & LFT STAT ADM								
Debt Service		11,469.33	0.00	-10,431.22	0.00	-10,431.00	0.22	0	50
End Fund - Dept 320-099		11,469.33	0.00	-10,431.22	0.00	-10,431.00	0.22	0	50
<b>Fund - Dept 321-099</b>	SWR FEE-WPCP CAP DEBT SERVICE								
Debt Service		211,324.09	0.00	-160,898.39	0.00	2,433,428.00	2,594,326.39	107	50
End Fund - Dept 321-099		211,324.09	0.00	-160,898.39	0.00	2,433,428.00	2,594,326.39	107	50
<b>Fund - Dept 335-099</b>	General Fund Debt Service								
Debt Service		58,940.00	0.00	0.00	0.00	58,940.00	58,940.00	100	50
End Fund - Dept 335-099		58,940.00	0.00	0.00	0.00	58,940.00	58,940.00	100	50
<b>Fund - Dept 850-099</b>	SEWER DEBT SERVICE								
Debt Service		111,308.11	0.00	-84,748.01	0.00	1,302,842.00	1,387,590.01	107	50
End Fund - Dept 850-099		111,308.11	0.00	-84,748.01	0.00	1,302,842.00	1,387,590.01	107	50
<b>Fund - Dept 852-099</b>	Sewer Debt Service								
Debt Service		0.00	0.00	0.00	0.00	2,495,531.00	2,495,531.00	100	50
End Fund - Dept 852-099		0.00	0.00	0.00	0.00	2,495,531.00	2,495,531.00	100	50
<b>Fund - Dept 853-150</b>	PARKING REVENUE-FINANCE								
Purchased Services		17,407.75	837.33	2,616.86	0.00	36,000.00	33,383.14	93	50
End Fund - Dept 853-150		17,407.75	837.33	2,616.86	0.00	36,000.00	33,383.14	93	50

Prepared for ASD - 001

City of Chico

Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>Fund - Dept 903-099</b> CalPERS UAL Debt Service									
Other Expenses		8,741,616.00	0.00	9,551,935.00	0.00	9,551,935.00	0.00	0	50
End Fund - Dept 903-099		8,741,616.00	0.00	9,551,935.00	0.00	9,551,935.00	0.00	0	50
<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	50
<b>Fund - Dept 935-180</b> INFORMATION TECHNOLOGY									
Salaries & Employee Benefits		375,750.24	73,187.02	444,747.07	0.00	1,006,873.00	562,125.93	56	50
Materials & Supplies		25,989.73	160.64	15,752.49	0.00	39,235.00	23,482.51	60	50
Purchased Services		460,632.15	0.00	374,707.26	0.00	729,058.00	354,350.74	49	50
Other Expenses		94,585.01	27,930.25	89,666.06	0.00	211,000.00	121,333.94	58	50
End Fund - Dept 935-180		956,957.13	101,277.91	924,872.88	0.00	1,986,166.00	1,061,293.12	53	50
<b>Fund - Dept 935-182</b> INFORMATION TECHNOLOGY - RADIO									
Salaries & Employee Benefits		70,623.64	11,815.05	72,043.22	0.00	149,804.00	77,760.78	52	50
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services		0.00	0.00	14.00	0.00	0.00	-14.00	0	50 Over
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 935-182		70,623.64	11,815.05	72,057.22	0.00	149,804.00	77,746.78	52	50
<b>Grand Totals : Admin Services</b>		11,270,856.79	244,106.41	11,439,717.69	14,953.75	20,229,587.00	8,774,915.56	43	50

End Of Report Prepared for Administrative Services

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 001-099** Budget Year: 2021

Budget Version 10: Working

General Fund Debt Service		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>8000 Debt Service</b>										
8898	Capital Lease Principal	268,273.71	0.00	332,556.30	0.00	470,475.00	137,918.70	29		
8899	Capital Lease Interest	54,876.27	0.00	49,533.68	0.00	76,806.00	27,272.32	36		
<b>Debt Service</b>		<b>323,149.98</b>	<b>0.00</b>	<b>382,089.98</b>	<b>0.00</b>	<b>547,281.00</b>	<b>165,191.02</b>	<b>30</b>	<b>50</b>	
<b>End Fund - Dept 001-099</b>		<b>323,149.98</b>	<b>0.00</b>	<b>382,089.98</b>	<b>0.00</b>	<b>547,281.00</b>	<b>165,191.02</b>	<b>30</b>	<b>50</b>	

Prepared for ASD - 001

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-150 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	380,142.49	63,104.57	389,006.48	0.00	830,773.00	441,766.52	53	
4020	Salaries - Hourly Pay	19,728.77	0.00	0.00	0.00	9,150.00	9,150.00	100	
4050	Salaries - Overtime	3,880.99	301.30	2,000.70	0.00	5,000.00	2,999.30	60	
4690	Employee Benefits Other	261,698.19	42,526.67	262,667.36	0.00	572,426.00	309,758.64	54	
	<b>Salaries &amp; Employee Benefits</b>	<b>665,450.44</b>	<b>105,932.54</b>	<b>653,674.54</b>	<b>0.00</b>	<b>1,417,349.00</b>	<b>763,674.46</b>	<b>54</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	4,378.72	568.56	2,406.23	0.00	6,500.00	4,093.77	63	
5005	Postage & Mailing	5,994.57	939.00	7,942.11	0.00	14,535.00	6,592.89	45	
5010	Outside Printing Expense	1,732.52	915.20	1,349.35	0.00	3,653.00	2,303.65	63	
5050	Books/Periodicals/Software	232.96	0.00	48.00	0.00	1,500.00	1,452.00	97	
5505	Equipment Maintenance/Repair	824.99	0.00	60.00	0.00	1,140.00	1,080.00	95	
	<b>Materials &amp; Supplies</b>	<b>13,163.76</b>	<b>2,422.76</b>	<b>11,805.69</b>	<b>0.00</b>	<b>27,328.00</b>	<b>15,522.31</b>	<b>57</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	37,724.20	1,200.00	18,960.06	14,953.75	123,954.00	90,040.19	73	
5401	Audit Services	9,482.83	15,578.19	27,369.52	0.00	30,120.00	2,750.48	9	
	<b>Purchased Services</b>	<b>47,207.03</b>	<b>16,778.19</b>	<b>46,329.58</b>	<b>14,953.75</b>	<b>154,074.00</b>	<b>92,790.67</b>	<b>60</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	406.62	0.00	0.00	-406.62	0	Over
5160	Licenses/Permits/Fees	180.00	0.00	0.00	0.00	1,235.00	1,235.00	100	
5370	Memberships/Dues	1,415.00	125.00	1,755.00	0.00	3,090.00	1,335.00	43	
5385	Business Expenses	75.00	0.00	665.00	0.00	0.00	-665.00	0	Over
5390	Training	8,700.17	0.00	595.00	0.00	13,355.00	12,760.00	96	
5480	Communications	2,841.66	579.16	1,952.75	0.00	5,890.00	3,937.25	67	
6115	DCBA Contract	13,051.73	1,066.26	13,201.63	0.00	27,500.00	14,298.37	52	
	<b>Other Expenses</b>	<b>26,263.56</b>	<b>1,770.42</b>	<b>18,576.00</b>	<b>0.00</b>	<b>51,070.00</b>	<b>32,494.00</b>	<b>64</b>	<b>50</b>
<b>End Fund - Dept 001-150</b>		<b>752,084.79</b>	<b>126,903.91</b>	<b>730,385.81</b>	<b>14,953.75</b>	<b>1,649,821.00</b>	<b>904,481.44</b>	<b>55</b>	<b>50</b>

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 010-000** Budget Year: 2021

Budget Version 10: Working

CITY TREASURY-ADMINISTRATION		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8900 Other Expenses</b>								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 010-000</b>		0.00	0.00	0.00	0.00	0.00	0.00	0 50



Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 010-150 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
5330	Contractual	15,060.53	3,272.21	31,837.56	0.00	25,000.00	-6,837.56	-27	Over	
	<b>Purchased Services</b>	<b>15,060.53</b>	<b>3,272.21</b>	<b>31,837.56</b>	<b>0.00</b>	<b>25,000.00</b>	<b>-6,837.56</b>	<b>-27</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5370	Memberships/Dues	0.00	0.00	0.00	0.00	570.00	570.00	100		
5390	Training	915.44	0.00	0.00	0.00	2,700.00	2,700.00	100		
	<b>Other Expenses</b>	<b>915.44</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>15,975.97</b>	<b>3,272.21</b>	<b>31,837.56</b>	<b>0.00</b>	<b>28,270.00</b>	<b>-3,567.56</b>	<b>-13</b>	<b>50</b>	<b>OVER</b>

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 320-099** Budget Year: 2021

Budget Version 10: Working

SEWER FEE/TRUNK & LFT STAT ADM		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8000 Debt Service</b>								
8200	Debt Interest	11,469.33	0.00	-10,431.22	0.00	-10,431.00	0.22	0
	<b>Debt Service</b>	<b>11,469.33</b>	<b>0.00</b>	<b>-10,431.22</b>	<b>0.00</b>	<b>-10,431.00</b>	<b>0.22</b>	<b>0 50</b>
<b>End Fund - Dept 320-099</b>		<b>11,469.33</b>	<b>0.00</b>	<b>-10,431.22</b>	<b>0.00</b>	<b>-10,431.00</b>	<b>0.22</b>	<b>0 50</b>

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 321-099** Budget Year: 2021

Budget Version 10: Working

SWR FEE-WPCP CAP DEBT SERVICE		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8000 Debt Service</b>								
8000	Debt Principal	0.00	0.00	0.00	0.00	2,634,409.00	2,634,409.00	100
8200	Debt Interest	211,324.09	0.00	-160,898.39	0.00	-200,981.00	-40,082.61	20 <b>Over</b>
<b>Debt Service</b>		<b>211,324.09</b>	<b>0.00</b>	<b>-160,898.39</b>	<b>0.00</b>	<b>2,433,428.00</b>	<b>2,594,326.39</b>	<b>107 50</b>
<b>End Fund - Dept 321-099</b>		<b>211,324.09</b>	<b>0.00</b>	<b>-160,898.39</b>	<b>0.00</b>	<b>2,433,428.00</b>	<b>2,594,326.39</b>	<b>107 50</b>

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 335-099** Budget Year: 2021

Budget Version 10: Working

General Fund Debt Service		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>8000 Debt Service</b>										
8898	Capital Lease Principal	54,175.00	0.00	0.00	0.00	57,307.00	57,307.00	100		
8899	Capital Lease Interest	4,765.00	0.00	0.00	0.00	1,633.00	1,633.00	100		
<b>Debt Service</b>		<b>58,940.00</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>58,940.00</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>	

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 850-099** Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>8000 Debt Service</b>										
8000	Debt Principal	0.00	0.00	0.00	0.00	1,387,590.00	1,387,590.00	100		
8200	Debt Interest	111,308.11	0.00	-84,748.01	0.00	-84,748.00	0.01	0		
<b>Debt Service</b>		<b>111,308.11</b>	<b>0.00</b>	<b>-84,748.01</b>	<b>0.00</b>	<b>1,302,842.00</b>	<b>1,387,590.01</b>	<b>107</b>	<b>50</b>	
<b>End Fund - Dept 850-099</b>		<b>111,308.11</b>	<b>0.00</b>	<b>-84,748.01</b>	<b>0.00</b>	<b>1,302,842.00</b>	<b>1,387,590.01</b>	<b>107</b>	<b>50</b>	

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 852-099** Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>8000 Debt Service</b>										
8000	Debt Principal	0.00	0.00	0.00	0.00	1,885,000.00	1,885,000.00	100		
8200	Debt Interest	0.00	0.00	0.00	0.00	610,531.00	610,531.00	100		
<b>Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,495,531.00</b>	<b>2,495,531.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 852-099</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,495,531.00</b>	<b>2,495,531.00</b>	<b>100</b>	<b>50</b>	

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 853-150** Budget Year: 2021

Budget Version 10: Working

PARKING REVENUE-FINANCE		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
5330	Contractual	17,407.75	837.33	2,616.86	0.00	36,000.00	33,383.14	93
	<b>Purchased Services</b>	<b>17,407.75</b>	<b>837.33</b>	<b>2,616.86</b>	<b>0.00</b>	<b>36,000.00</b>	<b>33,383.14</b>	<b>93 50</b>
<b>End Fund - Dept 853-150</b>		<b>17,407.75</b>	<b>837.33</b>	<b>2,616.86</b>	<b>0.00</b>	<b>36,000.00</b>	<b>33,383.14</b>	<b>93 50</b>

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 903-099** Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>8900 Other Expenses</b>									
8301	CalPERS UAL Pymt - Misc	4,434,528.00	0.00	4,761,307.00	0.00	4,761,307.00	0.00	0	
8302	CalPERS UAL Pymt - Safety	4,307,088.00	0.00	4,790,628.00	0.00	4,790,628.00	0.00	0	
<b>Other Expenses</b>		<b>8,741,616.00</b>	<b>0.00</b>	<b>9,551,935.00</b>	<b>0.00</b>	<b>9,551,935.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>
<b>End Fund - Dept 903-099</b>		<b>8,741,616.00</b>	<b>0.00</b>	<b>9,551,935.00</b>	<b>0.00</b>	<b>9,551,935.00</b>	<b>0.00</b>	<b>0</b>	<b>50</b>



Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 932-099 Budget Year: 2021

Budget Version 10: Working

Fleet Replacment Debt Service		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
8000 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 50

Prepared for ASD - 001

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 935-180 Budget Year: 2021

Budget Version 10: Working

INFORMATION TECHNOLOGY		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	294,746.47	45,657.65	265,222.42	0.00	618,451.00	353,228.58	57	
4020	Salaries - Hourly Pay	12,068.40	0.00	10,615.44	0.00	0.00	-10,615.44	0	Over
4050	Salaries - Overtime	322.37	120.65	786.11	0.00	5,000.00	4,213.89	84	
4690	Employee Benefits Other	68,613.00	27,408.72	168,123.10	0.00	383,422.00	215,298.90	56	
<b>Salaries &amp; Employee Benefits</b>		<b>375,750.24</b>	<b>73,187.02</b>	<b>444,747.07</b>	<b>0.00</b>	<b>1,006,873.00</b>	<b>562,125.93</b>	<b>56</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	11,861.90	72.18	3,266.61	0.00	1,120.00	-2,146.61	-192	Over
5005	Postage & Mailing	74.19	48.22	48.22	0.00	50.00	1.78	4	
5010	Outside Printing Expense	26.81	0.00	0.00	0.00	0.00	0.00	0	
5050	Books/Periodicals/Software	811.19	0.00	0.00	0.00	5,200.00	5,200.00	100	
5100	Materials and Supplies	238.60	0.00	2,982.77	0.00	1,500.00	-1,482.77	-99	Over
5105	Small Tools and Equipment	8,482.63	40.24	6,651.41	0.00	10,000.00	3,348.59	33	
5505	Equipment Maintenance/Repair	315.00	0.00	2,784.22	0.00	6,365.00	3,580.78	56	
5520	Computer Maint & Repair	4,179.41	0.00	19.26	0.00	15,000.00	14,980.74	100	
<b>Materials &amp; Supplies</b>		<b>25,989.73</b>	<b>160.64</b>	<b>15,752.49</b>	<b>0.00</b>	<b>39,235.00</b>	<b>23,482.51</b>	<b>60</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	179,457.45	0.00	121,247.25	0.00	169,142.00	47,894.75	28	
5400	Professional Services	10,899.90	0.00	24,853.18	0.00	21,250.00	-3,603.18	-17	Over
5535	Maint Agrmt- Software	14,709.18	0.00	0.00	0.00	0.00	0.00	0	
5555	Maint Agreements Other	255,565.62	0.00	228,606.83	0.00	538,666.00	310,059.17	58	
<b>Purchased Services</b>		<b>460,632.15</b>	<b>0.00</b>	<b>374,707.26</b>	<b>0.00</b>	<b>729,058.00</b>	<b>354,350.74</b>	<b>49</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5301	Copier Lease Expense	39,661.29	13,766.04	34,378.63	0.00	92,000.00	57,621.37	63	
5370	Memberships/Dues	650.00	0.00	650.00	0.00	1,500.00	850.00	57	
5385	Business Expenses	45.56	0.00	0.00	0.00	0.00	0.00	0	
5390	Training	5,193.73	0.00	194.41	0.00	8,500.00	8,305.59	98	
5480	Communications	49,034.43	14,164.21	54,443.02	0.00	109,000.00	54,556.98	50	
<b>Other Expenses</b>		<b>94,585.01</b>	<b>27,930.25</b>	<b>89,666.06</b>	<b>0.00</b>	<b>211,000.00</b>	<b>121,333.94</b>	<b>58</b>	<b>50</b>
<b>End Fund - Dept 935-180</b>		<b>956,957.13</b>	<b>101,277.91</b>	<b>924,872.88</b>	<b>0.00</b>	<b>1,986,166.00</b>	<b>1,061,293.12</b>	<b>53</b>	<b>50</b>

Prepared for ASD - 001

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 935-182 Budget Year: 2021

Budget Version 10: Working

INFORMATION TECHNOLOGY - RADIO		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	40,880.00	6,884.80	41,528.47	0.00	85,367.00	43,838.53	51
4015	Salaries - Holiday Pay	0.00	0.00	105.12	0.00	0.00	-105.12	0 <b>Over</b>
4690	Employee Benefits Other	29,743.64	4,930.25	30,409.63	0.00	64,437.00	34,027.37	53
<b>Salaries &amp; Employee Benefits</b>		<b>70,623.64</b>	<b>11,815.05</b>	<b>72,043.22</b>	<b>0.00</b>	<b>149,804.00</b>	<b>77,760.78</b>	<b>52 50</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>								
5400	Professional Services	0.00	0.00	14.00	0.00	0.00	-14.00	0 <b>Over</b>
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-14.00</b>	<b>0 50 Over</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 935-182</b>		<b>70,623.64</b>	<b>11,815.05</b>	<b>72,057.22</b>	<b>0.00</b>	<b>149,804.00</b>	<b>77,746.78</b>	<b>52 50</b>

Prepared for ASD - 001

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 935-182 Budget Year: 2021

Budget Version 10: Working

INFORMATION TECHNOLOGY - RADIO		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Grand Totals : Admin Services</b>		11,270,856.79	244,106.41	11,439,717.69	14,953.75	20,229,587.00	8,774,915.56	43 50

**End Of Report Prepared for Administrative Services****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

**City of Chico  
2020-21 Annual Budget  
Department Operating Summary**

Data Through 12/31/2020

<b>Prepared for City Attorney</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>	
<b><u>Expenditure by Category</u></b>								
5000	Materials & Supplies	48	521	0	250	-271	-108	<b>Over</b>
5400	Purchased Services	5,594	407,170	0	1,262,847	855,677	68	
8900	Other Expenses	174	802	0	1,805	1,003	56	
<b>Total For Department(s)</b>		<b>5,816</b>	<b>408,493</b>	<b>0</b>	<b>1,264,902</b>	<b>856,409</b>	<b>68</b>	<b>50</b>

**Expenditure Summary by Fund - Dept**

<u>Fund - Dept</u>	<u>Title</u>							
001 - 160	General-City Attny	5,816	265,057	0	614,902	349,845	57	
	Fund 001 Sub-Totals	5,816	265,057	0	614,902	349,845	57	
900 - 160	Gen Liab Ins Rsrv-City Attny	0	143,436	0	650,000	506,564	78	
<b>Total For Fund/Department</b>		<b>5,816</b>	<b>408,493</b>	<b>0</b>	<b>1,264,902</b>	<b>856,409</b>	<b>68</b>	<b>50</b>

**Expenditure Summary by Fund**

<u>Fund</u>	<u>Title</u>							
001	General	5,816	265,057	0	614,902	349,845	57	
900	General Liability Insurance Reserve	0	143,436	0	650,000	506,564	78	
<b>Total For Fund(s)</b>		<b>5,816</b>	<b>408,493</b>	<b>0</b>	<b>1,264,902</b>	<b>856,409</b>	<b>68</b>	<b>50</b>

\*\* End of Report \*\*

Prepared for City Attorney - 002

City of Chico

Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

City Attorney	Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Working Budg / Time	
Category Description	Thru 12/2019	Actuals	Actuals				Budget	Balance	Percent Remaining
<b>Fund - Dept 001-160</b> GENERAL-CITY ATTORNEY									
Materials & Supplies	53.79	48.22	521.01	0.00	250.00	-271.01	-108	50	Over
Purchased Services	236,068.96	5,594.00	263,734.59	0.00	612,847.00	349,112.41	57	50	
Other Expenses	773.86	173.85	801.64	0.00	1,805.00	1,003.36	56	50	
<b>End Fund - Dept 001-160</b>	<b>236,896.61</b>	<b>5,816.07</b>	<b>265,057.24</b>	<b>0.00</b>	<b>614,902.00</b>	<b>349,844.76</b>	<b>57</b>	<b>50</b>	
<b>Fund - Dept 900-160</b> GENERAL LIAB INS RSRV-CA									
Purchased Services	347,134.83	0.00	143,435.59	0.00	650,000.00	506,564.41	78	50	
<b>End Fund - Dept 900-160</b>	<b>347,134.83</b>	<b>0.00</b>	<b>143,435.59</b>	<b>0.00</b>	<b>650,000.00</b>	<b>506,564.41</b>	<b>78</b>	<b>50</b>	
<b>Grand Totals : City Attorney</b>	<b>584,031.44</b>	<b>5,816.07</b>	<b>408,492.83</b>	<b>0.00</b>	<b>1,264,902.00</b>	<b>856,409.17</b>	<b>68</b>	<b>50</b>	

End Of Report Prepared for City Attorney

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for City Attorney - 002

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-160 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	472.79	0.00	0.00	-472.79	0	Over
5005	Postage & Mailing	53.79	48.22	48.22	0.00	250.00	201.78	81	
	<b>Materials &amp; Supplies</b>	<b>53.79</b>	<b>48.22</b>	<b>521.01</b>	<b>0.00</b>	<b>250.00</b>	<b>-271.01</b>	<b>-108</b>	<b>50 Over</b>
<b>5400 Purchased Services</b>									
5330	Contractual	233,233.96	5,594.00	263,554.59	0.00	612,847.00	349,292.41	57	
5332	Contractual - Special Legal	0.00	0.00	180.00	0.00	0.00	-180.00	0	Over
5400	Professional Services	2,767.50	0.00	0.00	0.00	0.00	0.00	0	
6151	Major Litigation Costs	67.50	0.00	0.00	0.00	0.00	0.00	0	
	<b>Purchased Services</b>	<b>236,068.96</b>	<b>5,594.00</b>	<b>263,734.59</b>	<b>0.00</b>	<b>612,847.00</b>	<b>349,112.41</b>	<b>57</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5480	Communications	773.86	173.85	801.64	0.00	1,805.00	1,003.36	56	
	<b>Other Expenses</b>	<b>773.86</b>	<b>173.85</b>	<b>801.64</b>	<b>0.00</b>	<b>1,805.00</b>	<b>1,003.36</b>	<b>56</b>	<b>50</b>
<b>End Fund - Dept 001-160</b>		<b>236,896.61</b>	<b>5,816.07</b>	<b>265,057.24</b>	<b>0.00</b>	<b>614,902.00</b>	<b>349,844.76</b>	<b>57</b>	<b>50</b>

Prepared for City Attorney - 002

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 900-160** Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
5332	Contractual - Special Legal	52,472.51	0.00	81,314.98	0.00	500,000.00	418,685.02	84		
6151	Major Litigation Costs	294,662.32	0.00	62,120.61	0.00	150,000.00	87,879.39	59		
<b>Purchased Services</b>		<b>347,134.83</b>	<b>0.00</b>	<b>143,435.59</b>	<b>0.00</b>	<b>650,000.00</b>	<b>506,564.41</b>	<b>78</b>	<b>50</b>	
<b>End Fund - Dept 900-160</b>		<b>347,134.83</b>	<b>0.00</b>	<b>143,435.59</b>	<b>0.00</b>	<b>650,000.00</b>	<b>506,564.41</b>	<b>78</b>	<b>50</b>	



Prepared for City Attorney - 002

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 900-160 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>Grand Totals : City Attorney</b>		584,031.44	5,816.07	408,492.83	0.00	1,264,902.00	856,409.17	68	50	

**End Of Report Prepared for City Attorney****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

City Clerk Department

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 12/31/20

**Department Contact: Deborah R. Presson, City Clerk**

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Items of Interest:

Overages:

Fund 052 Dept: 101 – City Council Warming/Cooling Center - \$29,999 overage

**APPROVALS:**

DEPARTMENT HEAD SIGNATURE: \_\_\_\_\_



DATE: \_\_\_\_\_

~~12/31/20~~ 1/10/21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for City Clerk	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b><u>Expenditure by Category</u></b>						
4000 Salaries & Employee Benefits	44,632	287,031	0	675,910	388,879	58
5000 Materials & Supplies	131	2,259	0	10,750	8,491	79
5400 Purchased Services	0	27,908	76,242	109,426	5,276	5
8900 Other Expenses	3,963	17,771	0	185,915	168,144	90
<b>Total For Department(s)</b>	<b>48,726</b>	<b>334,969</b>	<b>76,242</b>	<b>982,001</b>	<b>570,790</b>	<b>58 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
001 - 101	General-City Council	12,113	80,592	0	283,126	202,534	72
001 - 103	General-City Clerk	36,613	250,870	0	649,124	398,254	61
	Fund 001 Sub-Totals	48,726	331,462	0	932,250	600,788	64
052 - 101	-City Council	0	3,508	76,242	49,751	-29,999	-60 <b>Over</b>
<b>Total For Fund/Department</b>		<b>48,726</b>	<b>334,970</b>	<b>76,242</b>	<b>982,001</b>	<b>570,789</b>	<b>58 50</b>

**Expenditure Summary by Fund**

Fund	Title	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
001	General	48,726	331,462	0	932,250	600,788	64
052	Warming/Cooling Center	0	3,508	76,242	49,751	-29,999	-60 <b>Over</b>
<b>Total For Fund(s)</b>		<b>48,726</b>	<b>334,970</b>	<b>76,242</b>	<b>982,001</b>	<b>570,789</b>	<b>58 50</b>

\*\* End of Report \*\*

Prepared for City Clerk - 003

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

City Clerk Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
<b>Fund - Dept 001-101</b> GENERAL-CITY COUNCIL									
Salaries & Employee Benefits	86,645.61	8,345.56	64,643.25	0.00	197,461.00	132,817.75	67	50	
Materials & Supplies	32.17	0.00	549.50	0.00	2,400.00	1,850.50	77	50	
Purchased Services	11,897.50	0.00	2,400.00	0.00	21,000.00	18,600.00	89	50	
Other Expenses	11,218.46	3,767.06	12,999.34	0.00	62,265.00	49,265.66	79	50	
End Fund - Dept 001-101	109,793.74	12,112.62	80,592.09	0.00	283,126.00	202,533.91	72	50	
<b>Fund - Dept 001-103</b> GENERAL-CITY CLERK									
Salaries & Employee Benefits	219,532.81	36,286.89	222,388.03	0.00	478,449.00	256,060.97	54	50	
Materials & Supplies	4,875.44	130.70	1,709.88	0.00	8,350.00	6,640.12	80	50	
Purchased Services	6,000.00	0.00	22,000.00	0.00	38,675.00	16,675.00	43	50	
Other Expenses	12,604.84	195.62	4,771.85	0.00	123,650.00	118,878.15	96	50	
End Fund - Dept 001-103	243,013.09	36,613.21	250,869.76	0.00	649,124.00	398,254.24	61	50	
<b>Fund - Dept 001-121</b> GENERAL-COMM AGENCIES/GEN									
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 001-121	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 051-000</b> ARTS AND CULTURE									
Purchased Services	28,346.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 051-000	28,346.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 052-101</b> Specialized Community Services									
Purchased Services	5,997.70	0.00	3,508.45	76,242.14	49,751.00	-29,999.59	-60	50	Over
End Fund - Dept 052-101	5,997.70	0.00	3,508.45	76,242.14	49,751.00	-29,999.59	-60	50	OVER
Grand Totals : City Clerk	387,150.53	48,725.83	334,970.30	76,242.14	982,001.00	570,788.56	58	50	

End Of Report Prepared for City Clerk

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for City Clerk - 003

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-101 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4020	Salaries - Hourly Pay	24,225.00	5,351.25	29,576.25	0.00	58,646.00	29,069.75	50	
4050	Salaries - Overtime	0.00	0.00	0.00	0.00	14,585.00	14,585.00	100	
4690	Employee Benefits Other	62,420.61	2,994.31	35,067.00	0.00	124,230.00	89,163.00	72	
	<b>Salaries &amp; Employee Benefits</b>	<b>86,645.61</b>	<b>8,345.56</b>	<b>64,643.25</b>	<b>0.00</b>	<b>197,461.00</b>	<b>132,817.75</b>	<b>67</b>	<b>50</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	32.17	0.00	549.50	0.00	2,000.00	1,450.50	73	
	<b>Materials &amp; Supplies</b>	<b>32.17</b>	<b>0.00</b>	<b>549.50</b>	<b>0.00</b>	<b>2,400.00</b>	<b>1,850.50</b>	<b>77</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	11,425.00	0.00	0.00	0.00	0.00	0.00	0	
5400	Professional Services	472.50	0.00	2,400.00	0.00	21,000.00	18,600.00	89	
	<b>Purchased Services</b>	<b>11,897.50</b>	<b>0.00</b>	<b>2,400.00</b>	<b>0.00</b>	<b>21,000.00</b>	<b>18,600.00</b>	<b>89</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	20.00	0.00	486.82	0.00	2,100.00	1,613.18	77	
5386	Conference Expenses	1,812.59	0.00	100.00	0.00	2,000.00	1,900.00	95	
5390	Training	4,724.77	0.00	0.00	0.00	7,000.00	7,000.00	100	
5480	Communications	190.05	111.81	225.84	0.00	665.00	439.16	66	
6053	Boards and Commissions Expense	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
6054	Homeless Task Force	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
6056	Meeting Expenses	497.31	1,400.00	4,906.02	0.00	3,500.00	-1,406.02	-40	Over
6114	Council Broadcasts	3,973.74	2,255.25	7,280.66	0.00	13,500.00	6,219.34	46	
	<b>Other Expenses</b>	<b>11,218.46</b>	<b>3,767.06</b>	<b>12,999.34</b>	<b>0.00</b>	<b>62,265.00</b>	<b>49,265.66</b>	<b>79</b>	<b>50</b>
<b>End Fund - Dept 001-101</b>		<b>109,793.74</b>	<b>12,112.62</b>	<b>80,592.09</b>	<b>0.00</b>	<b>283,126.00</b>	<b>202,533.91</b>	<b>72</b>	<b>50</b>

Prepared for City Clerk - 003

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-103 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	130,004.49	21,296.78	130,537.69	0.00	277,109.00	146,571.31	53		
4050	Salaries - Overtime	1,926.77	286.18	2,004.33	0.00	2,500.00	495.67	20		
4690	Employee Benefits Other	87,601.55	14,703.93	89,846.01	0.00	198,840.00	108,993.99	55		
<b>Salaries &amp; Employee Benefits</b>		<b>219,532.81</b>	<b>36,286.89</b>	<b>222,388.03</b>	<b>0.00</b>	<b>478,449.00</b>	<b>256,060.97</b>	<b>54</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	1,220.49	79.96	1,604.38	0.00	5,450.00	3,845.62	71		
5005	Postage & Mailing	110.85	50.74	97.42	0.00	1,000.00	902.58	90		
5010	Outside Printing Expense	0.00	0.00	8.08	0.00	1,000.00	991.92	99		
5050	Books/Periodicals/Software	109.00	0.00	0.00	0.00	900.00	900.00	100		
5505	Equipment Maintenance/Repair	3,435.10	0.00	0.00	0.00	0.00	0.00	0		
<b>Materials &amp; Supplies</b>		<b>4,875.44</b>	<b>130.70</b>	<b>1,709.88</b>	<b>0.00</b>	<b>8,350.00</b>	<b>6,640.12</b>	<b>80</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5330	Contractual	6,000.00	0.00	22,000.00	0.00	38,675.00	16,675.00	43		
<b>Purchased Services</b>		<b>6,000.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>0.00</b>	<b>38,675.00</b>	<b>16,675.00</b>	<b>43</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5140	Advertising/Marketing	4,838.13	0.00	3,002.18	0.00	8,000.00	4,997.82	62		
5370	Memberships/Dues	595.00	0.00	0.00	0.00	2,000.00	2,000.00	100		
5385	Business Expenses	86.06	33.90	62.88	0.00	2,400.00	2,337.12	97		
5386	Conference Expenses	2,284.76	0.00	0.00	0.00	2,000.00	2,000.00	100		
5390	Training	1,190.50	0.00	0.00	0.00	3,000.00	3,000.00	100		
5480	Communications	704.94	161.72	730.15	0.00	2,250.00	1,519.85	68		
6050	Elections	289.48	0.00	-2,258.60	0.00	98,000.00	100,258.60	102		
6150	Municipal Code Update	2,615.97	0.00	3,235.24	0.00	6,000.00	2,764.76	46		
<b>Other Expenses</b>		<b>12,604.84</b>	<b>195.62</b>	<b>4,771.85</b>	<b>0.00</b>	<b>123,650.00</b>	<b>118,878.15</b>	<b>96</b>	<b>50</b>	
<b>End Fund - Dept 001-103</b>		<b>243,013.09</b>	<b>36,613.21</b>	<b>250,869.76</b>	<b>0.00</b>	<b>649,124.00</b>	<b>398,254.24</b>	<b>61</b>	<b>50</b>	

Prepared for City Clerk - 003

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 001-121 Budget Year: 2021

Budget Version 10: Working

GENERAL-COMM AGENCIES/GEN		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8900 Other Expenses</b>								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 001-121</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>

Prepared for City Clerk - 003

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 051-000** Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time
<b>5400 Purchased Services</b>								
5330	Contractual	28,346.00	0.00	0.00	0.00	0.00	0.00	0
	<b>Purchased Services</b>	<b>28,346.00</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 051-000</b>		<b>28,346.00</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>



Prepared for City Clerk - 003

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 052-101** Budget Year: 2021

Budget Version 10: Working

Specialized Community Services		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>5400 Purchased Services</b>								
5330	Contractual	5,997.70	0.00	3,508.45	76,242.14	49,751.00	-29,999.59	-60 <b>Over</b>
	<b>Purchased Services</b>	<b>5,997.70</b>	<b>0.00</b>	<b>3,508.45</b>	<b>76,242.14</b>	<b>49,751.00</b>	<b>-29,999.59</b>	<b>-60 50 Over</b>
<b>End Fund - Dept 052-101</b>		<b>5,997.70</b>	<b>0.00</b>	<b>3,508.45</b>	<b>76,242.14</b>	<b>49,751.00</b>	<b>-29,999.59</b>	<b>-60 50 OVER</b>

Prepared for City Clerk - 003

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 052-101** Budget Year: 2021

Budget Version 10: Working

Specialized Community Services		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
Category	Description							
<b>Grand Totals : City Clerk</b>		387,150.53	48,725.83	334,970.30	76,242.14	982,001.00	570,788.56	58 50

**End Of Report Prepared for City Clerk****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

City Manager's Office

Fiscal Year 2020-21 Monthly Report for the period ending December 31, 2020

**Department Contacts:** Executive Admin Assistant (896-7210)

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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:** The City Manager's Office does not believe current expenditure trends will exceed budget appropriations.

**Items of Interest:**

**NEW**

None.

**PREVIOUS**

**Item #1**

Location: **Fund/Dept 050-106 – Donations**

Expenditure Item: **Category 5000 – Materials & Supplies**

Description & Analysis: One-time grant funding received from PG&E in 2014 to be used in support of Team Chico.

Action Plan: No action necessary.

**Item #1**


Location: **Fund/Dept 001-112 – Gen Econ Dev**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: The city has multiple agreements with the Chamber of Commerce that we pay of encumber at the beginning of the fiscal year, therefore we expend most of the budget upfront.

Action Plan: No action necessary.

**APPROVALS:**

Review	Signature	Date
Department Director <b>Mark Orme, City Manager</b>		January 14, 2021

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for City Manager		Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time	
<b><u>Expenditure by Category</u></b>								
4000	Salaries & Employee Benefits	87,581	534,052	0	1,230,498	696,446	57	
5000	Materials & Supplies	1,080	1,807	0	4,968	3,161	64	
5400	Purchased Services	18,067	45,659	5,400	176,821	125,762	71	
8900	Other Expenses	3,786	29,946	34,528	173,008	108,534	63	
<b>Total For Department(s)</b>		<b>110,514</b>	<b>611,464</b>	<b>39,928</b>	<b>1,585,295</b>	<b>933,903</b>	<b>59</b>	<b>50</b>
<b><u>Expenditure Summary by Fund - Dept</u></b>								
<u>Fund - Dept</u>	<u>Title</u>							
001 - 106	General-City Manager	77,839	470,087	0	1,066,610	596,523	56	
001 - 112	General-Econ Dev	20,576	71,395	39,928	270,499	159,176	59	
Fund 001 Sub-Totals		98,415	541,482	39,928	1,337,109	755,699	57	
050 - 106	Donations-City Manager	11,363	69,245	0	147,936	78,691	53	
100 - 106	Grants-Oper Activities-City Manager	0	0	0	5,250	5,250	100	
875 - 106	-City Manager	736	736	0	95,000	94,264	99	
<b>Total For Fund/Department</b>		<b>110,514</b>	<b>611,463</b>	<b>39,928</b>	<b>1,585,295</b>	<b>933,904</b>	<b>59</b>	<b>50</b>
<b><u>Expenditure Summary by Fund</u></b>								
<u>Fund</u>	<u>Title</u>							
001	General	98,415	541,482	39,928	1,337,109	755,699	57	
050	Donations	11,363	69,245	0	147,936	78,691	53	
100	Grants-Operating Activities	0	0	0	5,250	5,250	100	
875		736	736	0	95,000	94,264	99	
<b>Total For Fund(s)</b>		<b>110,514</b>	<b>611,463</b>	<b>39,928</b>	<b>1,585,295</b>	<b>933,904</b>	<b>59</b>	<b>50</b>

\*\* End of Report \*\*

Prepared for City Manager - 005

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

City Manager	Prior Year's Actuals Thru 12/2019	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	388,171.97	75,482.18	464,336.19	0.00	1,035,085.00	570,748.81	55	50
Materials & Supplies	909.08	1,079.77	1,541.51	0.00	1,945.00	403.49	21	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	8,357.19	1,276.57	4,208.93	0.00	29,580.00	25,371.07	86	50
Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 001-106</b>	<b>397,438.24</b>	<b>77,838.52</b>	<b>470,086.63</b>	<b>0.00</b>	<b>1,066,610.00</b>	<b>596,523.37</b>	<b>56</b>	<b>50</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	28,191.70	18,067.00	45,658.70	5,400.00	131,821.00	80,762.30	61	50
Other Expenses	57,740.87	2,508.99	25,736.73	34,528.50	138,178.00	77,912.77	56	50
<b>End Fund - Dept 001-112</b>	<b>85,932.57</b>	<b>20,575.99</b>	<b>71,395.43</b>	<b>39,928.50</b>	<b>270,499.00</b>	<b>159,175.07</b>	<b>59</b>	<b>50</b>
<b>Fund - Dept 050-106</b> DONATIONS-CITY MANAGER								
Salaries & Employee Benefits	0.00	11,362.82	68,979.66	0.00	145,413.00	76,433.34	53	50
Materials & Supplies	3,887.13	0.00	265.58	0.00	2,523.00	2,257.42	89	50
<b>End Fund - Dept 050-106</b>	<b>3,887.13</b>	<b>11,362.82</b>	<b>69,245.24</b>	<b>0.00</b>	<b>147,936.00</b>	<b>78,690.76</b>	<b>53</b>	<b>50</b>
<b>Fund - Dept 100-106</b> GRANTS RISK MANAGEMENT								
Other Expenses	0.00	0.00	0.00	0.00	5,250.00	5,250.00	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>5,250.00</b>	<b>5,250.00</b>	<b>100</b>	<b>50</b>
<b>Fund - Dept 875-106</b> Cannabis Permit Program								
Salaries & Employee Benefits	0.00	736.15	736.15	0.00	50,000.00	49,263.85	99	50
Purchased Services	0.00	0.00	0.00	0.00	45,000.00	45,000.00	100	50
<b>End Fund - Dept 875-106</b>	<b>0.00</b>	<b>736.15</b>	<b>736.15</b>	<b>0.00</b>	<b>95,000.00</b>	<b>94,263.85</b>	<b>99</b>	<b>50</b>
<b>Grand Totals : City Manager</b>	<b>487,257.94</b>	<b>110,513.48</b>	<b>611,463.45</b>	<b>39,928.50</b>	<b>1,585,295.00</b>	<b>933,903.05</b>	<b>59</b>	<b>50</b>

End Of Report Prepared for City Manager

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for City Manager - 005

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-106 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	244,552.71	40,908.30	248,288.58	0.00	600,691.00	352,402.42	59	
4020	Salaries - Hourly Pay	0.00	4,961.25	34,735.70	0.00	0.00	-34,735.70	0	Over
4050	Salaries - Overtime	15.46	0.00	1,114.11	0.00	15,000.00	13,885.89	93	
4690	Employee Benefits Other	143,603.80	29,612.63	180,197.80	0.00	419,394.00	239,196.20	57	
<b>Salaries &amp; Employee Benefits</b>		<b>388,171.97</b>	<b>75,482.18</b>	<b>464,336.19</b>	<b>0.00</b>	<b>1,035,085.00</b>	<b>570,748.81</b>	<b>55</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	346.36	74.78	363.75	0.00	-1,050.00	-1,413.75	135	Over
5005	Postage & Mailing	68.87	50.47	52.12	0.00	275.00	222.88	81	
5010	Outside Printing Expense	32.18	954.52	966.64	0.00	2,000.00	1,033.36	52	
5050	Books/Periodicals/Software	461.67	0.00	159.00	0.00	400.00	241.00	60	
6261	Records Purge	0.00	0.00	0.00	0.00	320.00	320.00	100	
<b>Materials &amp; Supplies</b>		<b>909.08</b>	<b>1,079.77</b>	<b>1,541.51</b>	<b>0.00</b>	<b>1,945.00</b>	<b>403.49</b>	<b>21</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>									
5370	Memberships/Dues	1,375.00	850.00	1,830.00	0.00	5,780.00	3,950.00	68	
5385	Business Expenses	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5386	Conference Expenses	4,080.67	0.00	0.00	0.00	4,300.00	4,300.00	100	
5390	Training	1,078.50	0.00	210.00	0.00	10,000.00	9,790.00	98	
5480	Communications	1,823.02	426.57	1,886.05	0.00	3,800.00	1,913.95	50	
6667	Public Information Officer Exp	0.00	0.00	282.88	0.00	4,700.00	4,417.12	94	
<b>Other Expenses</b>		<b>8,357.19</b>	<b>1,276.57</b>	<b>4,208.93</b>	<b>0.00</b>	<b>29,580.00</b>	<b>25,371.07</b>	<b>86</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 001-106</b>		<b>397,438.24</b>	<b>77,838.52</b>	<b>470,086.63</b>	<b>0.00</b>	<b>1,066,610.00</b>	<b>596,523.37</b>	<b>56</b>	<b>50</b>

Prepared for City Manager - 005

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-112 Budget Year: 2021

Budget Version 10: Working

GENERAL-ECONOMIC DEVEL		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining 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 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	25,191.70	17,467.00	42,658.70	0.00	111,221.00	68,562.30	62
5400	Professional Services	3,000.00	600.00	3,000.00	5,400.00	20,600.00	12,200.00	59
<b>Purchased Services</b>		<b>28,191.70</b>	<b>18,067.00</b>	<b>45,658.70</b>	<b>5,400.00</b>	<b>131,821.00</b>	<b>80,762.30</b>	<b>61 50</b>
<b>8900 Other Expenses</b>								
5370	Memberships/Dues	16,300.37	0.00	15,500.00	0.00	16,401.00	901.00	5
5385	Business Expenses	0.00	0.00	0.00	0.00	437.00	437.00	100
5386	Conference Expenses	745.00	0.00	0.00	0.00	2,360.00	2,360.00	100
5480	Communications	73.00	12.99	75.73	0.00	190.00	114.27	60
6109	Economic Services	40,622.50	2,496.00	10,161.00	34,528.50	118,790.00	74,100.50	62
<b>Other Expenses</b>		<b>57,740.87</b>	<b>2,508.99</b>	<b>25,736.73</b>	<b>34,528.50</b>	<b>138,178.00</b>	<b>77,912.77</b>	<b>56 50</b>
<b>End Fund - Dept 001-112</b>		<b>85,932.57</b>	<b>20,575.99</b>	<b>71,395.43</b>	<b>39,928.50</b>	<b>270,499.00</b>	<b>159,175.07</b>	<b>59 50</b>

Prepared for City Manager - 005

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 050-106 Budget Year: 2021

Budget Version 10: Working

DONATIONS-CITY MANAGER		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description						Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	0.00	7,430.20	44,740.51	0.00	94,283.00	49,542.49	53	
4690	Employee Benefits Other	0.00	3,932.62	24,239.15	0.00	51,130.00	26,890.85	53	
	<b>Salaries &amp; Employee Benefits</b>	<b>0.00</b>	<b>11,362.82</b>	<b>68,979.66</b>	<b>0.00</b>	<b>145,413.00</b>	<b>76,433.34</b>	<b>53</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
6250	Donations - Expense	3,887.13	0.00	265.58	0.00	2,523.00	2,257.42	89	
	<b>Materials &amp; Supplies</b>	<b>3,887.13</b>	<b>0.00</b>	<b>265.58</b>	<b>0.00</b>	<b>2,523.00</b>	<b>2,257.42</b>	<b>89</b>	<b>50</b>
<b>End Fund - Dept 050-106</b>		<b>3,887.13</b>	<b>11,362.82</b>	<b>69,245.24</b>	<b>0.00</b>	<b>147,936.00</b>	<b>78,690.76</b>	<b>53</b>	<b>50</b>



Prepared for City Manager - 005

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 100-106** Budget Year: 2021

Budget Version 10: Working

GRANTS RISK MANAGEMENT		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8900 Other Expenses</b>								
6667	Public Information Officer Exp	0.00	0.00	0.00	0.00	5,250.00	5,250.00	100
	<b>Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,250.00</b>	<b>5,250.00</b>	<b>100 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>5,250.00</b>	<b>5,250.00</b>	<b>100 50</b>

Prepared for City Manager - 005

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 875-106** Budget Year: 2021

Budget Version 10: Working

Cannabis Permit Program		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2019					Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	0.00	442.58	442.58	0.00	30,000.00	29,557.42	99	
4690	Employee Benefits Other	0.00	293.57	293.57	0.00	20,000.00	19,706.43	99	
	<b>Salaries &amp; Employee Benefits</b>	<b>0.00</b>	<b>736.15</b>	<b>736.15</b>	<b>0.00</b>	<b>50,000.00</b>	<b>49,263.85</b>	<b>99</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	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 875-106</b>		<b>0.00</b>	<b>736.15</b>	<b>736.15</b>	<b>0.00</b>	<b>95,000.00</b>	<b>94,263.85</b>	<b>99</b>	<b>50</b>

Prepared for City Manager - 005

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 875-106** Budget Year: 2021

Budget Version 10: Working

Cannabis Permit Program		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
Category	Description							
<b>Grand Totals : City Manager</b>		487,257.94	110,513.48	611,463.45	39,928.50	1,585,295.00	933,903.05	59 50

**End Of Report Prepared for City Manager****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Community Development Department - Building & Code Enforcement  
(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** December 31, 2020

**Department Contact:** Tony Lindsey, Community Development Director - Building & Code Enforcement

**Purpose:** The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet its approved budget targets, and to highlight any trends of interest for the governing body.

**Overall Summary:** The Community Development Department - Building & Code Enforcement's Fiscal Year 2020-21 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, 2020, show 61% of the total departmental budget remaining and 50% time remaining in the fiscal year.

The below items of interest only include category level trends and not trends at the object code level.

## Items of Interest:

### **NEW**

#### **Item #1**

Location: Community Development, General Fund-Building (001-520)  
Expenditure Item: Other Expenses category, 5480-Communications  
Description: Not an operating budget.  
Analysis: Communications charge was incorrectly coded to non-existent operating budget.  
Action Plan: Working with Finance to correct coding.

#### **Item 2**

Location: Community Development, Abandoned Vehicle Abatement-Code (213-535)  
Expenditure Item: Purchased Services category, 5330-Contractual  
Description: Funds to provide Abandoned Vehicle Abatement contractual services.  
Analysis: Increase in need for towing of abandoned vehicles City-wide, specifically abandoned recreational vehicles.  
Action Plan: Continue to monitor and request budget supplemental as needed.

**PREVIOUS**


**Item #1**

**Location:** Community Development, General Fund-Code (001-535)  
**Expenditure Item:** Salaries & Employee Benefits category, 4000 & 4690  
**Description:** Funds for Code Enforcement staff salary and benefits.  
**Analysis:** Trending overbudget due to the City's Code Enforcement COVID-19 response activities.  
**Action Plan:** Timecards are being coded to the COVID-19 cost center to accurately document staff's response activities for City reimbursement, continue to monitor.

**Item #2**

**Location:** Community Development, Private Development-Building (871-520)  
**Expenditure Item:** Non-Recurring Operating category, 7500-Non-Recurring Operating  
**Description:** Funds for archiving and data conversion of Building and Code property files.  
**Analysis:** Project is on track and additional funded budgets are allocated for project.  
**Action Plan:** No action is necessary; continue to monitor.

**APPROVALS:**

	Review	Signature	Date
X	Department Director		1-15-21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for Building & Code	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Expenditure by Category</b>						
4000 Salaries & Employee Benefits	140,503	846,513	0	1,920,408	1,073,895	56
5000 Materials & Supplies	374	3,643	0	20,221	16,578	82
5400 Purchased Services	718	13,777	10,851	307,735	283,107	92
8900 Other Expenses	1,570	7,458	0	36,859	29,401	80
8910 Non-Recurring Operating	20,452	77,271	0	111,248	33,977	31
<b>Total For Department(s)</b>	<b>163,617</b>	<b>948,662</b>	<b>10,851</b>	<b>2,396,471</b>	<b>1,436,958</b>	<b>60 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title					
001 - 520	General-Bldg Insp	0	114	0	0	-114 0 <b>Over</b>
001 - 535	General-Code Enf	23,209	152,567	0	296,729	144,162 49
	Fund 001 Sub-Totals	23,209	152,681	0	296,729	144,048 49
213 - 535	Abandoned Veh Abate-Code Enf	9,257	62,660	0	153,358	90,698 59
316 - 520	-Bldg Insp	0	0	0	20,500	20,500 100
862 - 520	Private Development-Bldg Insp	0	0	0	0	0 0
871 - 520	-Bldg Insp	131,150	733,320	10,851	1,925,884	1,181,713 61
<b>Total For Fund/Department</b>		<b>163,616</b>	<b>948,661</b>	<b>10,851</b>	<b>2,396,471</b>	<b>1,436,959 60 50</b>

**Expenditure Summary by Fund**

Fund	Title					
001	General	23,209	152,681	0	296,729	144,048 49
213	Abandoned Vehicle Abatement	9,257	62,660	0	153,358	90,698 59
316		0	0	0	20,500	20,500 100
862	Private Development	0	0	0	0	0 0
871	Private Development - Building	131,150	733,320	10,851	1,925,884	1,181,713 61
<b>Total For Fund(s)</b>		<b>163,616</b>	<b>948,661</b>	<b>10,851</b>	<b>2,396,471</b>	<b>1,436,959 60 50</b>

\*\* End of Report \*\*

Prepared for Building &amp; Code - 010

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Building & Code Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
<b>Fund - Dept 001-520</b> GENERAL-BUILDING INSPECTION									
Other Expenses	0.00	0.00	114.03	0.00	0.00	-114.03	0	50	Over
End Fund - Dept 001-520	0.00	0.00	114.03	0.00	0.00	-114.03	0	50	OVER
<b>Fund - Dept 001-535</b> CODE ENFORCEMENT									
Salaries & Employee Benefits	145,387.02	22,561.74	149,344.08	0.00	259,203.00	109,858.92	42	50	
Materials & Supplies	973.24	147.02	1,120.86	0.00	4,196.00	3,075.14	73	50	
Purchased Services	30.00	0.00	0.00	0.00	27,600.00	27,600.00	100	50	
Other Expenses	1,978.16	500.69	2,102.13	0.00	5,730.00	3,627.87	63	50	
End Fund - Dept 001-535	148,368.42	23,209.45	152,567.07	0.00	296,729.00	144,161.93	49	50	
<b>Fund - Dept 213-535</b> ABANDON VEHICLE ABATEMENT									
Salaries & Employee Benefits	47,598.83	8,662.23	51,001.23	0.00	132,549.00	81,547.77	62	50	
Materials & Supplies	243.21	0.00	430.92	0.00	2,559.00	2,128.08	83	50	
Purchased Services	6,565.00	595.00	11,105.00	0.00	15,000.00	3,895.00	26	50	
Other Expenses	1,421.22	0.00	123.00	0.00	3,250.00	3,127.00	96	50	
End Fund - Dept 213-535	55,828.26	9,257.23	62,660.15	0.00	153,358.00	90,697.85	59	50	
<b>Fund - Dept 316-520</b> CASp Cert & Training									
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	15,000.00	15,000.00	100	50	
Other Expenses	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100	50	
End Fund - Dept 316-520	0.00	0.00	0.00	0.00	20,500.00	20,500.00	100	50	
<b>Fund - Dept 862-520</b> PRIVATE DEVLPMNT-BLDG INSP									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
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	
Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 862-520	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 871-520</b> PRIVATE DEVELOPMENT-BLDG									
Salaries & Employee Benefits	497,825.38	109,279.28	646,167.62	0.00	1,528,656.00	882,488.38	58	50	
Materials & Supplies	2,583.70	227.28	2,091.70	0.00	12,966.00	10,874.30	84	50	
Purchased Services	60,019.63	122.53	2,671.63	10,851.01	250,135.00	236,612.36	95	50	
Other Expenses	8,638.59	1,069.18	5,118.35	0.00	22,879.00	17,760.65	78	50	
Non-Recurring Operating	29,797.87	20,452.11	77,271.13	-0.00	111,248.00	33,976.87	31	50	
End Fund - Dept 871-520	598,865.17	131,150.38	733,320.43	10,851.01	1,925,884.00	1,181,712.56	61	50	

Prepared for Building & Code - 010

City of Chico

Department Expense Report

Current Year Data Through 12/31/2020

Budget Version 10: Working

Multi Fund/Dept Budget Year: 2021

Building & Code	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
Grand Totals : Building & Code	803,061.85	163,617.06	948,661.68	10,851.01	2,396,471.00	1,436,958.31	60 50

End Of Report Prepared for Building & Code

Current Year Data Through 12/31/2020

\*\* End of Report \*\*



Prepared for Building &amp; Code - 010

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 001-520 Budget Year: 2021

Budget Version 10: Working

GENERAL-BUILDING INSPECTION		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8900 Other Expenses</b>								
5480	Communications	0.00	0.00	114.03	0.00	0.00	-114.03	0 <b>Over</b>
	<b>Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>114.03</b>	<b>0.00</b>	<b>0.00</b>	<b>-114.03</b>	<b>0 50 Over</b>
<b>End Fund - Dept 001-520</b>		<b>0.00</b>	<b>0.00</b>	<b>114.03</b>	<b>0.00</b>	<b>0.00</b>	<b>-114.03</b>	<b>0 50 OVER</b>

Prepared for Building &amp; Code - 010

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-535 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	90,962.63	13,526.43	88,336.05	0.00	157,520.00	69,183.95	44	
4050	Salaries - Overtime	462.04	0.00	1,922.53	0.00	0.00	-1,922.53	0	Over
4690	Employee Benefits Other	53,962.35	9,035.31	59,085.50	0.00	101,683.00	42,597.50	42	
<b>Salaries &amp; Employee Benefits</b>		<b>145,387.02</b>	<b>22,561.74</b>	<b>149,344.08</b>	<b>0.00</b>	<b>259,203.00</b>	<b>109,858.92</b>	<b>42</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	497.56	65.98	157.61	0.00	528.00	370.39	70	
5005	Postage & Mailing	167.25	42.68	321.77	0.00	1,100.00	778.23	71	
5010	Outside Printing Expense	32.18	0.00	144.79	0.00	600.00	455.21	76	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	300.00	300.00	100	
5105	Small Tools and Equipment	276.25	38.36	444.14	0.00	920.00	475.86	52	
5110	Safety Equipment	0.00	0.00	52.55	0.00	748.00	695.45	93	
<b>Materials &amp; Supplies</b>		<b>973.24</b>	<b>147.02</b>	<b>1,120.86</b>	<b>0.00</b>	<b>4,196.00</b>	<b>3,075.14</b>	<b>73</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	30.00	0.00	0.00	0.00	27,600.00	27,600.00	100	
<b>Purchased Services</b>		<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,600.00</b>	<b>27,600.00</b>	<b>100</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	380.00	0.00	0.00	0.00	270.00	270.00	100	
5390	Training	1,598.16	0.00	152.00	0.00	3,750.00	3,598.00	96	
5480	Communications	0.00	500.69	1,950.13	0.00	1,710.00	-240.13	-14	Over
<b>Other Expenses</b>		<b>1,978.16</b>	<b>500.69</b>	<b>2,102.13</b>	<b>0.00</b>	<b>5,730.00</b>	<b>3,627.87</b>	<b>63</b>	<b>50</b>
<b>End Fund - Dept 001-535</b>		<b>148,368.42</b>	<b>23,209.45</b>	<b>152,567.07</b>	<b>0.00</b>	<b>296,729.00</b>	<b>144,161.93</b>	<b>49</b>	<b>50</b>

Prepared for Building &amp; Code - 010

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 213-535 Budget Year: 2021

Budget Version 10: Working

ABANDON VEHICLE ABATEMENT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	28,459.40	5,199.21	30,785.24	0.00	78,929.00	48,143.76	61		
4050	Salaries - Overtime	10.80	0.00	0.00	0.00	0.00	0.00	0		
4690	Employee Benefits Other	19,128.63	3,463.02	20,215.99	0.00	53,620.00	33,404.01	62		
<b>Salaries &amp; Employee Benefits</b>		<b>47,598.83</b>	<b>8,662.23</b>	<b>51,001.23</b>	<b>0.00</b>	<b>132,549.00</b>	<b>81,547.77</b>	<b>62</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	243.21	0.00	430.92	0.00	522.00	91.08	17		
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	237.00	237.00	100		
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	900.00	900.00	100		
5110	Safety Equipment	0.00	0.00	0.00	0.00	900.00	900.00	100		
<b>Materials &amp; Supplies</b>		<b>243.21</b>	<b>0.00</b>	<b>430.92</b>	<b>0.00</b>	<b>2,559.00</b>	<b>2,128.08</b>	<b>83</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5330	Contractual	6,565.00	595.00	11,105.00	0.00	15,000.00	3,895.00	26		
<b>Purchased Services</b>		<b>6,565.00</b>	<b>595.00</b>	<b>11,105.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>3,895.00</b>	<b>26</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5390	Training	380.00	0.00	123.00	0.00	1,250.00	1,127.00	90		
5480	Communications	1,041.22	0.00	0.00	0.00	2,000.00	2,000.00	100		
<b>Other Expenses</b>		<b>1,421.22</b>	<b>0.00</b>	<b>123.00</b>	<b>0.00</b>	<b>3,250.00</b>	<b>3,127.00</b>	<b>96</b>	<b>50</b>	
<b>End Fund - Dept 213-535</b>		<b>55,828.26</b>	<b>9,257.23</b>	<b>62,660.15</b>	<b>0.00</b>	<b>153,358.00</b>	<b>90,697.85</b>	<b>59</b>	<b>50</b>	

Prepared for Building &amp; Code - 010

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 316-520 Budget Year: 2021

Budget Version 10: Working

CAsp Cert & Training		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<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	15,000.00	15,000.00	100		
<b>Purchased Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</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	0.00	0.00	3,500.00	3,500.00	100		
<b>Other Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 316-520</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,500.00</b>	<b>20,500.00</b>	<b>100</b>	<b>50</b>	

Prepared for Building &amp; Code - 010

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 862-520 Budget Year: 2021

Budget Version 10: Working

PRIVATE DEVLPMNT-BLDG INSP		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining 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 50
<b>5000 Materials &amp; Supplies</b>								
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>5400 Purchased Services</b>								
Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>8900 Other Expenses</b>								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>8910 Non-Recurring Operating</b>								
Non-Recurring Operating		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 862-520</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>

Prepared for Building &amp; Code - 010

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 871-520 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	317,592.46	61,527.27	362,802.48	0.00	813,992.00	451,189.52	55	
4020	Salaries - Hourly Pay	38,572.02	6,166.00	37,231.05	0.00	120,731.00	83,499.95	69	
4050	Salaries - Overtime	4,353.70	328.29	2,367.90	0.00	12,500.00	10,132.10	81	
4690	Employee Benefits Other	137,307.20	41,257.72	243,766.19	0.00	581,433.00	337,666.81	58	
<b>Salaries &amp; Employee Benefits</b>		<b>497,825.38</b>	<b>109,279.28</b>	<b>646,167.62</b>	<b>0.00</b>	<b>1,528,656.00</b>	<b>882,488.38</b>	<b>58</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,122.24	49.71	564.47	0.00	2,990.00	2,425.53	81	
5005	Postage & Mailing	158.82	177.57	270.48	0.00	1,283.00	1,012.52	79	
5010	Outside Printing Expense	283.61	0.00	26.81	0.00	1,454.00	1,427.19	98	
5050	Books/Periodicals/Software	760.13	0.00	213.18	0.00	5,700.00	5,486.82	96	
5105	Small Tools and Equipment	258.90	0.00	479.34	0.00	342.00	-137.34	-40	Over
5110	Safety Equipment	0.00	0.00	537.42	0.00	342.00	-195.42	-57	Over
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	855.00	855.00	100	
<b>Materials &amp; Supplies</b>		<b>2,583.70</b>	<b>227.28</b>	<b>2,091.70</b>	<b>0.00</b>	<b>12,966.00</b>	<b>10,874.30</b>	<b>84</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	14,300.00	0.00	0.00	0.00	0.00	0.00	0	
5400	Professional Services	45,466.89	52.50	2,551.50	10,851.01	250,000.00	236,597.49	95	
5401	Audit Services	252.74	70.03	120.13	0.00	135.00	14.87	11	
<b>Purchased Services</b>		<b>60,019.63</b>	<b>122.53</b>	<b>2,671.63</b>	<b>10,851.01</b>	<b>250,135.00</b>	<b>236,612.36</b>	<b>95</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	475.00	0.00	695.00	0.00	2,000.00	1,305.00	65	
5385	Business Expenses	534.00	0.00	288.82	0.00	342.00	53.18	16	
5390	Training	5,634.02	0.00	1,205.00	0.00	12,500.00	11,295.00	90	
5480	Communications	1,995.57	1,069.18	2,929.53	0.00	8,037.00	5,107.47	64	
<b>Other Expenses</b>		<b>8,638.59</b>	<b>1,069.18</b>	<b>5,118.35</b>	<b>0.00</b>	<b>22,879.00</b>	<b>17,760.65</b>	<b>78</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	29,797.87	20,452.11	77,271.13	-0.00	111,248.00	33,976.87	31	
<b>Non-Recurring Operating</b>		<b>29,797.87</b>	<b>20,452.11</b>	<b>77,271.13</b>	<b>-0.00</b>	<b>111,248.00</b>	<b>33,976.87</b>	<b>31</b>	<b>50</b>
<b>End Fund - Dept 871-520</b>		<b>598,865.17</b>	<b>131,150.38</b>	<b>733,320.43</b>	<b>10,851.01</b>	<b>1,925,884.00</b>	<b>1,181,712.56</b>	<b>61</b>	<b>50</b>

Prepared for Building &amp; Code - 010

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 871-520 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>Grand Totals : Building &amp; Code</b>		803,061.85	163,617.06	948,661.68	10,851.01	2,396,471.00	1,436,958.31	60	50

**End Of Report Prepared for Building & Code****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Community Development Department - Planning & Housing

(Dept. Name)

Fiscal Year 20-21 Monthly Report for the **period ending:** December 31, 2020

**Department Contact:** Brendan Vieg, Community Development Director - Planning & Housing

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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 its approved budget targets, and to highlight any trends of interest for the governing body.

**Overall Summary:** The Community Development Department - Planning & Housing's Fiscal Year 2020-21 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, 2020, show 56% of the total departmental budget remaining and 50% time remaining in the fiscal year.

The below items of interest only include category level trends and not trends at the object code level.

## Items of Interest:

### **NEW**

#### Item #1

**Location:** Community Development, Affordable Housing-Housing (392-540)  
**Expenditure Item:** Purchased Services category, 5400-Professional Services  
**Description:** Purchased professional services for Low-Moderate Housing Asset Fund activities.  
**Analysis:** Several agreements have been executed and funds encumbered: one is for the Housing Element Update 2022 of the City of Chico General Plan, the other is an annual consultant agreement for compliance monitoring and technical assistance.  
**Action Plan:** No action is necessary; expenses will be within budget per signed agreements; continue to monitor.

#### Item #2

**Location:** Community Development, Information Systems-GIS (935-185)  
**Expenditure Item:** Purchased Services category, 5400-Professional Services  
**Description:** Funds to provide GIS Professional Services.  
**Analysis:** CSU, Chico Research Foundation under agreement for Geographical Information Center Services; funds budgeted and encumbered.  
**Action Plan:** Working with Finance to correct coding of recent purchase order payments. No other action is necessary; expenses will be within budget per signed agreement.

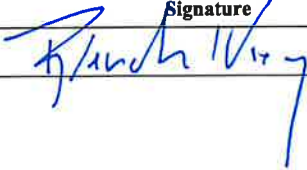


**PREVIOUS**

**Item #1**

**Location:** Community Development, General-Planning (001-510)  
**Expenditure Item:** Other Expenses category, 6108-LAFCO Operations  
**Description:** City's apportioned share of LAFCO (Butte Local Agency Formation Commission) operating expenses for FY 2020-21; 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 budgeted amount.  
**Action Plan:** No action is necessary; continue to monitor.

**APPROVALS:**

	Review	Signature	Date
X	Department Director		1/14/21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

<b>Prepared for Planning &amp; Housing</b>	<b>Current Month Actuals</b>	<b>Year To Date Actuals</b>	<b>Encumbrances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Remaining Budg / Time</b>	
<b><u>Expenditure by Category</u></b>							
4000 Salaries & Employee Benefits	87,908	528,205	0	1,277,679	749,474	59	
5000 Materials & Supplies	969	6,157	0	36,782	30,625	83	
5400 Purchased Services	37,359	127,714	266,082	931,351	537,555	58	
8900 Other Expenses	5,251	215,158	0	339,519	124,361	37	
8910 Non-Recurring Operating	0	0	0	0	0	0	
<b>Total For Department(s)</b>	<b>131,487</b>	<b>877,234</b>	<b>266,082</b>	<b>2,585,331</b>	<b>1,442,015</b>	<b>56</b>	<b>50</b>

**Expenditure Summary by Fund - Dept**

<b>Fund - Dept</b>	<b>Title</b>						
001 - 510	General-Planning	29,120	334,268	0	701,637	367,369	52
	Fund 001 Sub-Totals	29,120	334,268	0	701,637	367,369	52
392 - 540	Affordable Housing-Housing	13,977	110,619	46,061	324,732	168,052	52
862 - 510	Private Development-Planning	0	0	0	0	0	0
863 - 510	Subdivisions-Planning	36,957	126,824	128,725	629,568	374,019	59
872 - 510	-Planning	34,929	215,026	64,654	723,307	443,627	61
935 - 185	Info Technology-GIS	16,503	90,497	26,642	206,087	88,948	43
<b>Total For Fund/Department</b>		<b>131,486</b>	<b>877,234</b>	<b>266,082</b>	<b>2,585,331</b>	<b>1,442,015</b>	<b>56 50</b>

**Expenditure Summary by Fund**

<b>Fund</b>	<b>Title</b>						
001	General	29,120	334,268	0	701,637	367,369	52
392	Affordable Housing	13,977	110,619	46,061	324,732	168,052	52
862	Private Development	0	0	0	0	0	0
863	Subdivisions	36,957	126,824	128,725	629,568	374,019	59
872	Private Development - Planning	34,929	215,026	64,654	723,307	443,627	61
935	Information Technology	16,503	90,497	26,642	206,087	88,948	43
<b>Total For Fund(s)</b>		<b>131,486</b>	<b>877,234</b>	<b>266,082</b>	<b>2,585,331</b>	<b>1,442,015</b>	<b>56 50</b>

\*\* End of Report \*\*

Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Planning & Housing Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
<b>Fund - Dept 001-510</b> GENERAL-PLANNING									
Salaries & Employee Benefits	176,353.47	24,451.32	131,564.16	0.00	374,366.00	242,801.84	65	50	
Materials & Supplies	476.18	29.20	258.86	0.00	2,137.00	1,878.14	88	50	
Purchased Services	9,093.25	0.00	0.00	0.00	40,000.00	40,000.00	100	50	
Other Expenses	193,174.36	4,639.90	202,444.60	0.00	285,134.00	82,689.40	29	50	
End Fund - Dept 001-510	379,097.26	29,120.42	334,267.62	0.00	701,637.00	367,369.38	52	50	
<b>Fund - Dept 392-540</b> LOW-MOD HOUSING ASSET FUND									
Salaries & Employee Benefits	60,883.05	12,546.02	95,758.28	0.00	234,812.00	139,053.72	59	50	
Materials & Supplies	177.14	82.39	849.11	0.00	3,275.00	2,425.89	74	50	
Purchased Services	9,551.52	1,064.57	11,953.66	46,061.00	74,715.00	16,700.34	22	50	
Other Expenses	2,910.63	284.29	2,057.74	0.00	11,930.00	9,872.26	83	50	
End Fund - Dept 392-540	73,522.34	13,977.27	110,618.79	46,061.00	324,732.00	168,052.21	52	50	
<b>Fund - Dept 862-510</b> PRIVATE DEVLPMNT-PLANNING									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
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	Over
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 862-510	0.00	0.00	0.00	0.00	0.00	0.00	0	50	OVER
<b>Fund - Dept 863-510</b> SUBDIVISION PLANNING									
Salaries & Employee Benefits	42,074.97	7,146.72	39,894.65	0.00	147,182.00	107,287.35	73	50	
Materials & Supplies	1,769.36	71.37	190.37	0.00	6,853.00	6,662.63	97	50	
Purchased Services	115,966.88	29,575.96	85,347.49	128,725.36	457,473.00	243,400.15	53	50	
Other Expenses	4,288.36	163.35	1,391.11	0.00	18,060.00	16,668.89	92	50	
End Fund - Dept 863-510	164,099.57	36,957.40	126,823.62	128,725.36	629,568.00	374,019.02	59	50	
<b>Fund - Dept 872-510</b> PRIVATE DEVELOPMENT - PLANNING									
Salaries & Employee Benefits	144,380.36	33,909.00	200,899.12	0.00	384,349.00	183,449.88	48	50	
Materials & Supplies	8,387.94	786.44	4,771.37	0.00	11,850.00	7,078.63	60	50	
Purchased Services	30,601.52	70.03	120.13	64,653.47	304,788.00	240,014.40	79	50	
Other Expenses	10,834.59	163.36	9,235.23	0.00	22,320.00	13,084.77	59	50	
Non-Recurring Operating	35,809.30	0.00	0.00	-0.00	0.00	0.00	0	50	
End Fund - Dept 872-510	230,013.71	34,928.83	215,025.85	64,653.47	723,307.00	443,627.68	61	50	
<b>Fund - Dept 935-185</b> INFO TECH - GIS									
Salaries & Employee Benefits	44,637.29	9,854.68	60,088.98	0.00	136,970.00	76,881.02	56	50	
Materials & Supplies	58.00	0.00	87.00	0.00	12,667.00	12,580.00	99	50	
Purchased Services	12,439.00	6,648.00	30,292.50	26,642.50	54,375.00	-2,560.00	-5	50	Over
Other Expenses	1,875.00	0.00	29.00	0.00	2,075.00	2,046.00	99	50	
End Fund - Dept 935-185	59,009.29	16,502.68	90,497.48	26,642.50	206,087.00	88,947.02	43	50	

Prepared for Planning & Housing - 004

City of Chico

Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Planning & Housing Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Grand Totals : Planning &amp; Housing</b>	<b>905,742.17</b>	<b>131,486.60</b>	<b>877,233.36</b>	<b>266,082.33</b>	<b>2,585,331.00</b>	<b>1,442,015.31</b>	<b>56 50</b>

End Of Report Prepared for Planning & Housing

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-510 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	104,995.18	15,022.01	77,497.43	0.00	224,337.00	146,839.57	65		
4020	Salaries - Hourly Pay	1,333.93	0.00	2,674.08	0.00	0.00	-2,674.08	0	Over	
4050	Salaries - Overtime	24.14	0.00	163.22	0.00	0.00	-163.22	0	Over	
4690	Employee Benefits Other	70,000.22	9,429.31	51,229.43	0.00	150,029.00	98,799.57	66		
<b>Salaries &amp; Employee Benefits</b>		<b>176,353.47</b>	<b>24,451.32</b>	<b>131,564.16</b>	<b>0.00</b>	<b>374,366.00</b>	<b>242,801.84</b>	<b>65</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	347.66	29.20	258.86	0.00	475.00	216.14	46		
5005	Postage & Mailing	69.53	0.00	0.00	0.00	950.00	950.00	100		
5010	Outside Printing Expense	58.99	0.00	0.00	0.00	712.00	712.00	100		
<b>Materials &amp; Supplies</b>		<b>476.18</b>	<b>29.20</b>	<b>258.86</b>	<b>0.00</b>	<b>2,137.00</b>	<b>1,878.14</b>	<b>88</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	9,093.25	0.00	0.00	0.00	40,000.00	40,000.00	100		
<b>Purchased Services</b>		<b>9,093.25</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	1,350.50	0.00	0.00	0.00	3,634.00	3,634.00	100		
5385	Business Expenses	247.94	4,639.90	5,432.07	0.00	4,000.00	-1,432.07	-36	Over	
5390	Training	1,574.82	0.00	0.00	0.00	7,500.00	7,500.00	100		
6108	LAFCO Operations	190,001.10	0.00	197,012.53	0.00	270,000.00	72,987.47	27		
<b>Other Expenses</b>		<b>193,174.36</b>	<b>4,639.90</b>	<b>202,444.60</b>	<b>0.00</b>	<b>285,134.00</b>	<b>82,689.40</b>	<b>29</b>	<b>50</b>	
<b>End Fund - Dept 001-510</b>		<b>379,097.26</b>	<b>29,120.42</b>	<b>334,267.62</b>	<b>0.00</b>	<b>701,637.00</b>	<b>367,369.38</b>	<b>52</b>	<b>50</b>	

Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 392-540 Budget Year: 2021

Budget Version 10: Working

LOW-MOD HOUSING ASSET FUND		Prior Year's Actuals Thru 12/2019	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	37,560.57	7,937.62	60,129.78	0.00	146,570.00	86,440.22	59	
4690	Employee Benefits Other	23,322.48	4,608.40	35,628.50	0.00	88,242.00	52,613.50	60	
<b>Salaries &amp; Employee Benefits</b>		<b>60,883.05</b>	<b>12,546.02</b>	<b>95,758.28</b>	<b>0.00</b>	<b>234,812.00</b>	<b>139,053.72</b>	<b>59</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	50.76	31.42	95.11	0.00	1,200.00	1,104.89	92	
5005	Postage & Mailing	97.00	50.97	169.31	0.00	600.00	430.69	72	
5010	Outside Printing Expense	0.00	0.00	584.69	0.00	1,000.00	415.31	42	
5050	Books/Periodicals/Software	29.38	0.00	0.00	0.00	475.00	475.00	100	
<b>Materials &amp; Supplies</b>		<b>177.14</b>	<b>82.39</b>	<b>849.11</b>	<b>0.00</b>	<b>3,275.00</b>	<b>2,425.89</b>	<b>74</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	9,500.00	975.00	11,800.00	46,061.00	74,542.00	16,681.00	22	
5401	Audit Services	51.52	89.57	153.66	0.00	173.00	19.34	11	
<b>Purchased Services</b>		<b>9,551.52</b>	<b>1,064.57</b>	<b>11,953.66</b>	<b>46,061.00</b>	<b>74,715.00</b>	<b>16,700.34</b>	<b>22</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	940.00	0.00	940.00	0.00	700.00	-240.00	-34	Over
5385	Business Expenses	396.15	0.00	0.00	0.00	5,000.00	5,000.00	100	
5390	Training	645.35	0.00	162.40	0.00	5,375.00	5,212.60	97	
5480	Communications	929.13	284.29	955.34	0.00	855.00	-100.34	-12	Over
<b>Other Expenses</b>		<b>2,910.63</b>	<b>284.29</b>	<b>2,057.74</b>	<b>0.00</b>	<b>11,930.00</b>	<b>9,872.26</b>	<b>83</b>	<b>50</b>
<b>End Fund - Dept 392-540</b>		<b>73,522.34</b>	<b>13,977.27</b>	<b>110,618.79</b>	<b>46,061.00</b>	<b>324,732.00</b>	<b>168,052.21</b>	<b>52</b>	<b>50</b>

Prepared for Planning &amp; Housing - 004

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 862-510 Budget Year: 2021

Budget Version 10: Working

PRIVATE DEVLPMNT-PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000</b>	<b>Salaries &amp; Employee Benefits</b>								
	Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>5000</b>	<b>Materials &amp; Supplies</b>								
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>5400</b>	<b>Purchased Services</b>								
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50 <b>Over</b>
<b>8900</b>	<b>Other Expenses</b>								
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>8910</b>	<b>Non-Recurring Operating</b>								
	Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 862-510</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 OVER</b>

Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 863-510 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	24,995.86	4,473.50	23,895.37	0.00	87,754.00	63,858.63	73	
4050	Salaries - Overtime	6.04	0.00	199.16	0.00	0.00	-199.16	0	Over
4690	Employee Benefits Other	17,073.07	2,673.22	15,800.12	0.00	59,428.00	43,627.88	73	
	<b>Salaries &amp; Employee Benefits</b>	<b>42,074.97</b>	<b>7,146.72</b>	<b>39,894.65</b>	<b>0.00</b>	<b>147,182.00</b>	<b>107,287.35</b>	<b>73</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	486.75	71.37	71.37	0.00	1,153.00	1,081.63	94	
5005	Postage & Mailing	1,050.95	0.00	0.00	0.00	4,800.00	4,800.00	100	
5050	Books/Periodicals/Software	231.66	0.00	119.00	0.00	900.00	781.00	87	
	<b>Materials &amp; Supplies</b>	<b>1,769.36</b>	<b>71.37</b>	<b>190.37</b>	<b>0.00</b>	<b>6,853.00</b>	<b>6,662.63</b>	<b>97</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	115,966.88	29,575.96	85,347.49	128,725.36	457,473.00	243,400.15	53	
	<b>Purchased Services</b>	<b>115,966.88</b>	<b>29,575.96</b>	<b>85,347.49</b>	<b>128,725.36</b>	<b>457,473.00</b>	<b>243,400.15</b>	<b>53</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	1,089.08	0.00	0.00	0.00	7,600.00	7,600.00	100	
5370	Memberships/Dues	780.00	0.00	790.00	0.00	1,200.00	410.00	34	
5390	Training	1,884.33	0.00	50.00	0.00	7,500.00	7,450.00	99	
5480	Communications	534.95	163.35	551.11	0.00	1,580.00	1,028.89	65	
6056	Meeting Expenses	0.00	0.00	0.00	0.00	180.00	180.00	100	
	<b>Other Expenses</b>	<b>4,288.36</b>	<b>163.35</b>	<b>1,391.11</b>	<b>0.00</b>	<b>18,060.00</b>	<b>16,668.89</b>	<b>92</b>	<b>50</b>
<b>End Fund - Dept 863-510</b>		<b>164,099.57</b>	<b>36,957.40</b>	<b>126,823.62</b>	<b>128,725.36</b>	<b>629,568.00</b>	<b>374,019.02</b>	<b>59</b>	<b>50</b>



Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 872-510 Budget Year: 2021

Budget Version 10: Working

PRIVATE DEVELOPMENT - PLANNING		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	98,326.11	21,366.70	120,051.33	0.00	218,578.00	98,526.67	45
4020	Salaries - Hourly Pay	7,144.90	0.00	3,808.08	0.00	13,500.00	9,691.92	72
4050	Salaries - Overtime	27.16	0.00	258.98	0.00	3,987.00	3,728.02	94
4690	Employee Benefits Other	38,882.19	12,542.30	76,780.73	0.00	148,284.00	71,503.27	48
<b>Salaries &amp; Employee Benefits</b>		<b>144,380.36</b>	<b>33,909.00</b>	<b>200,899.12</b>	<b>0.00</b>	<b>384,349.00</b>	<b>183,449.88</b>	<b>48 50</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	689.69	353.13	484.69	0.00	1,200.00	715.31	60
5005	Postage & Mailing	7,393.10	433.31	4,107.09	0.00	9,700.00	5,592.91	58
5010	Outside Printing Expense	15.50	0.00	60.59	0.00	200.00	139.41	70
5050	Books/Periodicals/Software	289.65	0.00	119.00	0.00	750.00	631.00	84
<b>Materials &amp; Supplies</b>		<b>8,387.94</b>	<b>786.44</b>	<b>4,771.37</b>	<b>0.00</b>	<b>11,850.00</b>	<b>7,078.63</b>	<b>60 50</b>
<b>5400 Purchased Services</b>								
5400	Professional Services	30,348.78	0.00	0.00	64,653.47	304,653.00	239,999.53	79
5401	Audit Services	252.74	70.03	120.13	0.00	135.00	14.87	11
<b>Purchased Services</b>		<b>30,601.52</b>	<b>70.03</b>	<b>120.13</b>	<b>64,653.47</b>	<b>304,788.00</b>	<b>240,014.40</b>	<b>79 50</b>
<b>8900 Other Expenses</b>								
5140	Advertising/Marketing	6,547.09	0.00	7,710.58	0.00	12,625.00	4,914.42	39
5370	Memberships/Dues	760.00	0.00	790.00	0.00	1,286.00	496.00	39
5385	Business Expenses	52.50	0.00	44.50	0.00	0.00	-44.50	0 Over
5390	Training	2,939.96	0.00	50.00	0.00	6,869.00	6,819.00	99
5480	Communications	535.04	163.36	551.17	0.00	1,300.00	748.83	58
6056	Meeting Expenses	0.00	0.00	88.98	0.00	240.00	151.02	63
<b>Other Expenses</b>		<b>10,834.59</b>	<b>163.36</b>	<b>9,235.23</b>	<b>0.00</b>	<b>22,320.00</b>	<b>13,084.77</b>	<b>59 50</b>
<b>8910 Non-Recurring Operating</b>								
7500	Non-Recurring Operating	35,809.30	0.00	0.00	-0.00	0.00	0.00	0
<b>Non-Recurring Operating</b>		<b>35,809.30</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>End Fund - Dept 872-510</b>		<b>230,013.71</b>	<b>34,928.83</b>	<b>215,025.85</b>	<b>64,653.47</b>	<b>723,307.00</b>	<b>443,627.68</b>	<b>61 50</b>

Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 935-185 Budget Year: 2021

Budget Version 10: Working

INFO TECH - GIS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	33,994.51	5,617.98	34,498.79	0.00	70,228.00	35,729.21	51		
4020	Salaries - Hourly Pay	0.00	0.00	0.00	0.00	12,809.00	12,809.00	100		
4050	Salaries - Overtime	207.76	0.00	0.00	0.00	0.00	0.00	0		
4690	Employee Benefits Other	10,435.02	4,236.70	25,590.19	0.00	53,933.00	28,342.81	53		
<b>Salaries &amp; Employee Benefits</b>		<b>44,637.29</b>	<b>9,854.68</b>	<b>60,088.98</b>	<b>0.00</b>	<b>136,970.00</b>	<b>76,881.02</b>	<b>56</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	0.00	0.00	0.00	0.00	417.00	417.00	100		
5050	Books/Periodicals/Software	58.00	0.00	87.00	0.00	3,000.00	2,913.00	97		
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>58.00</b>	<b>0.00</b>	<b>87.00</b>	<b>0.00</b>	<b>12,667.00</b>	<b>12,580.00</b>	<b>99</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	12,439.00	6,648.00	30,292.50	26,642.50	54,375.00	-2,560.00	-5	Over	
<b>Purchased Services</b>		<b>12,439.00</b>	<b>6,648.00</b>	<b>30,292.50</b>	<b>26,642.50</b>	<b>54,375.00</b>	<b>-2,560.00</b>	<b>-5</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5160	Licenses/Permits/Fees	0.00	0.00	29.00	0.00	200.00	171.00	86		
5390	Training	1,875.00	0.00	0.00	0.00	1,875.00	1,875.00	100		
<b>Other Expenses</b>		<b>1,875.00</b>	<b>0.00</b>	<b>29.00</b>	<b>0.00</b>	<b>2,075.00</b>	<b>2,046.00</b>	<b>99</b>	<b>50</b>	
<b>End Fund - Dept 935-185</b>		<b>59,009.29</b>	<b>16,502.68</b>	<b>90,497.48</b>	<b>26,642.50</b>	<b>206,087.00</b>	<b>88,947.02</b>	<b>43</b>	<b>50</b>	

Prepared for Planning &amp; Housing - 004

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 935-185 Budget Year: 2021

Budget Version 10: Working

INFO TECH - GIS

Category Description

Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
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Grand Totals : Planning &amp; Housing

905,742.17	131,486.60	877,233.36	266,082.33	2,585,331.00	1,442,015.31	56 50
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**End Of Report Prepared for Planning & Housing****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** December 31, 2020

**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-Rescue budget actuals are trending within budget.

**Items of Interest:**

**Item #1**

Location: Fund 001-410  
Expenditure Item: Category 4000  
Description: Salaries and Employee Benefits

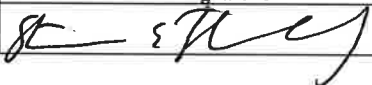
Analysis:

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-Rescue personnel assist CAL Fire and the 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-Rescue personnel have responded 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		1/18/21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for Fire	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b><u>Expenditure by Category</u></b>						
4000 Salaries & Employee Benefits	967,785	6,542,404	0	11,921,319	5,378,915	45
5000 Materials & Supplies	6,968	115,274	0	163,554	48,280	30
5400 Purchased Services	18,829	33,668	0	77,563	43,895	57
8900 Other Expenses	11,367	53,973	0	194,327	140,354	72
<b>Total For Department(s)</b>	<b>1,004,949</b>	<b>6,745,319</b>	<b>0</b>	<b>12,356,763</b>	<b>5,611,444</b>	<b>45 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
001 - 400	General-Fire	989,897	6,093,708	0	12,098,497	6,004,789	50
001 - 410	General-Fire Reimbursable	1,076	568,118	0	60,949	-507,169	-832 Over
	Fund 001 Sub-Totals	990,973	6,661,826	0	12,159,446	5,497,620	45
874 - 400	-Fire	13,976	83,494	0	197,317	113,823	58
<b>Total For Fund/Department</b>		<b>1,004,949</b>	<b>6,745,320</b>	<b>0</b>	<b>12,356,763</b>	<b>5,611,443</b>	<b>45 50</b>

**Expenditure Summary by Fund**

Fund	Title	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
001	General	990,973	6,661,826	0	12,159,446	5,497,620	45
874	Private Development - Fire	13,976	83,494	0	197,317	113,823	58
<b>Total For Fund(s)</b>		<b>1,004,949</b>	<b>6,745,320</b>	<b>0</b>	<b>12,356,763</b>	<b>5,611,443</b>	<b>45 50</b>

\*\* End of Report \*\*

## City of Chico

Prepared for Fire - 007

**Department Expense Report**

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Fire Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
<b>Fund - Dept 001-400</b> GENERAL-FIRE									
Salaries & Employee Benefits	5,596,536.13	955,091.23	5,905,962.14	0.00	11,698,977.00	5,793,014.86	50	50	
Materials & Supplies	44,398.13	6,968.41	115,274.39	0.00	163,554.00	48,279.61	30	50	
Purchased Services	27,889.97	17,546.81	21,888.05	0.00	45,563.00	23,674.95	52	50	
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	73,677.61	10,290.65	50,583.16	0.00	190,403.00	139,819.84	73	50	
End Fund - Dept 001-400	5,742,501.84	989,897.10	6,093,707.74	0.00	12,098,497.00	6,004,789.26	50	50	
<b>Fund - Dept 001-410</b> FIRE REIMBURSABLE RESPONSE									
Salaries & Employee Benefits	156,579.94	0.00	564,728.27	0.00	57,025.00	-507,703.27	-890	50	Over
Other Expenses	2,957.86	1,075.92	3,389.69	0.00	3,924.00	534.31	14	50	
End Fund - Dept 001-410	159,537.80	1,075.92	568,117.96	0.00	60,949.00	-507,168.96	-832	50	OVER
<b>Fund - Dept 050-400</b> DONATIONS - FIRE DEPARTMENT									
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 050-400	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 100-400</b> FIRE									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 100-400	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 862-400</b> PRIVATE DEV - FIRE INSPECTION									
Salaries & Employee Benefits	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 862-400	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 874-400</b> Private Development - Fire									
Salaries & Employee Benefits	70,327.25	12,693.88	71,714.01	0.00	165,317.00	93,602.99	57	50	
Purchased Services	9,832.50	1,282.50	11,780.00	0.00	32,000.00	20,220.00	63	50	
End Fund - Dept 874-400	80,159.75	13,976.38	83,494.01	0.00	197,317.00	113,822.99	58	50	

Prepared for Fire - 007

City of Chico

Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Fire		Prior Year's	Current					Percent
Category	Description	Actuals	Month	Year To Date	Encum-	Budget	Balance	Remaining
		Thru 12/2019	Actuals	Actuals	brances			Budg / Time
<b>Grand Totals : Fire</b>		5,982,199.39	1,004,949.40	6,745,319.71	0.00	12,356,763.00	5,611,443.29	45 50

End Of Report Prepared for Fire

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for Fire - 007

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-400 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	2,402,183.90	354,466.33	2,322,231.02	0.00	5,482,968.00	3,160,736.98	58	
4010	Salaries-Temporary Disability	55,781.16	35,690.88	202,826.31	0.00	0.00	-202,826.31	0	Over
4015	Salaries - Holiday Pay	198,277.19	32,367.60	203,049.44	0.00	451,560.00	248,510.56	55	
4020	Salaries - Hourly Pay	20,247.57	2,925.50	19,830.58	0.00	53,585.00	33,754.42	63	
4050	Salaries - Overtime	635,833.68	133,397.34	735,024.07	0.00	563,524.00	-171,500.07	-30	Over
4053	OT - Special Event/Emergency	2,442.94	85.33	1,698.35	0.00	0.00	-1,698.35	0	Over
4055	Salaries - Overtime - FLSA	73,385.03	21,922.18	92,746.73	0.00	160,000.00	67,253.27	42	
4080	Salaries - Light Duty	53,954.62	7,038.72	40,837.46	0.00	0.00	-40,837.46	0	Over
4585	Empl. Benefit-Fitness Reimb	2,012.64	0.00	1,036.00	0.00	12,000.00	10,964.00	91	
4590	Employee Benefit-Wellness Phys	0.00	0.00	125.00	0.00	29,000.00	28,875.00	100	
4690	Employee Benefits Other	2,152,417.40	367,197.35	2,285,857.18	0.00	4,940,340.00	2,654,482.82	54	
4695	Vol Fire Length of Serv Award	0.00	0.00	700.00	0.00	6,000.00	5,300.00	88	
<b>Salaries &amp; Employee Benefits</b>		<b>5,596,536.13</b>	<b>955,091.23</b>	<b>5,905,962.14</b>	<b>0.00</b>	<b>11,698,977.00</b>	<b>5,793,014.86</b>	<b>50</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,983.63	252.77	1,501.42	0.00	7,315.00	5,813.58	79	
5005	Postage & Mailing	824.74	172.39	907.86	0.00	1,500.00	592.14	39	
5010	Outside Printing Expense	0.00	0.00	16.16	0.00	500.00	483.84	97	
5050	Books/Periodicals/Software	1,640.34	0.00	1,358.16	0.00	15,110.00	13,751.84	91	
5070	Special Department Expenses	864.93	0.00	116.74	0.00	500.00	383.26	77	
5100	Materials and Supplies	10,789.10	540.47	8,250.85	0.00	37,379.00	29,128.15	78	
5105	Small Tools and Equipment	513.18	0.00	187.59	0.00	10,000.00	9,812.41	98	
5110	Safety Equipment	15,734.62	6,331.93	94,893.85	0.00	72,000.00	-22,893.85	-32	Over
5505	Equipment Maintenance/Repair	9,336.43	-329.15	7,237.05	0.00	14,250.00	7,012.95	49	
5515	Building Maintenance/Repair	2,711.16	0.00	804.71	0.00	5,000.00	4,195.29	84	
<b>Materials &amp; Supplies</b>		<b>44,398.13</b>	<b>6,968.41</b>	<b>115,274.39</b>	<b>0.00</b>	<b>163,554.00</b>	<b>48,279.61</b>	<b>30</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	16,950.00	16,500.00	16,500.00	0.00	14,563.00	-1,937.00	-13	Over
5400	Professional Services	2,766.25	0.00	0.00	0.00	2,375.00	2,375.00	100	
5420	Laundry Services	7,728.18	1,046.81	5,388.05	0.00	20,000.00	14,611.95	73	
5550	Maint Agreements- Radios	445.54	0.00	0.00	0.00	8,625.00	8,625.00	100	
<b>Purchased Services</b>		<b>27,889.97</b>	<b>17,546.81</b>	<b>21,888.05</b>	<b>0.00</b>	<b>45,563.00</b>	<b>23,674.95</b>	<b>52</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>									
5300	Lease/Rental Expense	0.00	0.00	0.00	0.00	26,952.00	26,952.00	100	
5370	Memberships/Dues	2,410.10	0.00	720.00	0.00	2,020.00	1,300.00	64	
5385	Business Expenses	872.67	0.00	1,822.49	0.00	5,000.00	3,177.51	64	
5386	Conference Expenses	6,395.88	0.00	0.00	0.00	12,000.00	12,000.00	100	
5390	Training	43,098.12	5,697.45	27,192.78	0.00	85,070.00	57,877.22	68	
5480	Communications	20,900.84	4,593.20	20,847.89	0.00	59,361.00	38,513.11	65	
<b>Other Expenses</b>		<b>73,677.61</b>	<b>10,290.65</b>	<b>50,583.16</b>	<b>0.00</b>	<b>190,403.00</b>	<b>139,819.84</b>	<b>73</b>	<b>50</b>
<b>End Fund - Dept 001-400</b>		<b>5,742,501.84</b>	<b>989,897.10</b>	<b>6,093,707.74</b>	<b>0.00</b>	<b>12,098,497.00</b>	<b>6,004,789.26</b>	<b>50</b>	<b>50</b>



Prepared for Fire - 007

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-410 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	3,877.20	0.00	0.00	0.00	0.00	0.00	0	
4050	Salaries - Overtime	406.28	0.00	3,624.37	0.00	0.00	-3,624.37	0	Over
4051	Salaries - OT Reimbursable	138,605.16	0.00	511,803.85	0.00	24,000.00	-487,803.85	-2033	Over
4070	Salaries- OES	0.00	0.00	0.00	0.00	28,300.00	28,300.00	100	
4690	Employee Benefits Other	13,691.30	0.00	49,300.05	0.00	4,725.00	-44,575.05	-943	Over
<b>Salaries &amp; Employee Benefits</b>		<b>156,579.94</b>	<b>0.00</b>	<b>564,728.27</b>	<b>0.00</b>	<b>57,025.00</b>	<b>-507,703.27</b>	<b>-890</b>	<b>50 Over</b>
<b>8900 Other Expenses</b>									
5385	Business Expenses	2,957.86	1,075.92	3,389.69	0.00	3,924.00	534.31	14	
<b>Other Expenses</b>		<b>2,957.86</b>	<b>1,075.92</b>	<b>3,389.69</b>	<b>0.00</b>	<b>3,924.00</b>	<b>534.31</b>	<b>14</b>	<b>50</b>
<b>End Fund - Dept 001-410</b>		<b>159,537.80</b>	<b>1,075.92</b>	<b>568,117.96</b>	<b>0.00</b>	<b>60,949.00</b>	<b>-507,168.96</b>	<b>-832</b>	<b>50 OVER</b>

Prepared for Fire - 007

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 050-400 Budget Year: 2021

Budget Version 10: Working

**DONATIONS - FIRE DEPARTMENT**

Category Description		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>5000 Materials &amp; Supplies</b>								
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 050-400</b>		0.00	0.00	0.00	0.00	0.00	0.00	0 50

Prepared for Fire - 007

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 100-400** Budget Year: 2021

Budget Version 10: Working

FIRE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	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	50
<b>End Fund - Dept 100-400</b>		0.00	0.00	0.00	0.00	0.00	0.00	0	50

Prepared for Fire - 007

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 862-400 Budget Year: 2021

Budget Version 10: Working

## PRIVATE DEV - FIRE INSPECTION

Category	Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>4000</b>	<b>Salaries &amp; Employee Benefits</b>							
	Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>5400</b>	<b>Purchased Services</b>							
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>8900</b>	<b>Other Expenses</b>							
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 862-400</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>

Prepared for Fire - 007

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 874-400 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	34,147.68	4,695.50	30,612.99	0.00	94,820.00	64,207.01	68	
4015	Salaries - Holiday Pay	0.00	0.00	0.00	0.00	1,762.00	1,762.00	100	
4020	Salaries - Hourly Pay	9,498.95	3,650.75	14,170.89	0.00	0.00	-14,170.89	0	Over
4050	Salaries - Overtime	0.00	125.50	125.50	0.00	0.00	-125.50	0	Over
4690	Employee Benefits Other	26,680.62	4,222.13	26,804.63	0.00	68,735.00	41,930.37	61	
<b>Salaries &amp; Employee Benefits</b>		<b>70,327.25</b>	<b>12,693.88</b>	<b>71,714.01</b>	<b>0.00</b>	<b>165,317.00</b>	<b>93,602.99</b>	<b>57</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	8,692.50	1,282.50	11,780.00	0.00	32,000.00	20,220.00	63	
5400	Professional Services	1,140.00	0.00	0.00	0.00	0.00	0.00	0	
<b>Purchased Services</b>		<b>9,832.50</b>	<b>1,282.50</b>	<b>11,780.00</b>	<b>0.00</b>	<b>32,000.00</b>	<b>20,220.00</b>	<b>63</b>	<b>50</b>
<b>End Fund - Dept 874-400</b>		<b>80,159.75</b>	<b>13,976.38</b>	<b>83,494.01</b>	<b>0.00</b>	<b>197,317.00</b>	<b>113,822.99</b>	<b>58</b>	<b>50</b>

Prepared for Fire - 007

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 874-400** Budget Year: 2021

Budget Version 10: Working

Private Development - Fire		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining
Category	Description	Actuals	Month	Actuals	brances			Remaining	Budg / Time
		Thru 12/2019	Actuals	Actuals					
<b>Grand Totals : Fire</b>		5,982,199.39	1,004,949.40	6,745,319.71	0.00	12,356,763.00	5,611,443.29	45	50

**End Of Report Prepared for Fire****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

## Human Resources & Risk Management Department

Fiscal Year 2020-21 Monthly Report for the period ending December 31, 2020

**Department Contacts:** Director of Human Resources & Risk Management (879-7901)

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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:** The Human Resources & Risk Management Department do not believe current expenditure trends will exceed budget appropriations.

### Items of Interest:

#### NEW

##### Item #1

Location: **Fund/Dept 001-130 – General Human Resources**

Expenditure Item: **Category 5000 – Materials and Supplies**

Description & Analysis: We purchased two COVID-19 related laptops (working from home). This expense was unanticipated. We will continue to monitor the budget to assess the need for a funds transfer.

Action Plan: No action necessary at this time.

#### PREVIOUS

##### Item #1

Location: **Fund/Dept 001-130 – General Human Resources**

Expenditure Item: **Category 5400 – Purchased Services**

Description & Analysis: We have two personnel matters requiring outside Counsel support (5400). In addition, we have seen an increase in our In-Service Medical (6704) due to COVID-19 testing.

Action Plan: No action necessary at this time.

##### Item #2

Location: **Fund/Dept 001-130 - General Human Resources**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: There is a coding error with the contractual Insurance expense. This will be corrected via a journal entry.

Action Plan: No action necessary.

##### Item #3

Location: **Fund/Dept 901-130 – Workers' Comp Insurance Reserve**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: Annual premiums are paid at the start of the fiscal year. We do not anticipate any overages this year.  
 Action Plan: No action necessary.

**Item #4**

Location: **Fund/Dept 900-140 – General Liability Insurance Reserve**

Expenditure Item: **Category 8900 – Other Expenses**

Description & Analysis: Annual premiums are paid at the start of the fiscal year. We do not anticipate any overages this year.

Action Plan: No action necessary.

**Item #5**

Location: **Fund/Dept 900-140 – General Liability Insurance Reserve**

Expenditure Item: **Category 5400 – Purchased Services**

Description & Analysis: Annual premiums are paid at the start of the fiscal year. We do not anticipate any overages this year.

Action Plan: No action necessary at this time.

**APPROVALS:**

Review	Signature	Date
Department Director <b>Jamie Cannon/HR Dir</b>		1-11-21



**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for Human Resources	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>Expenditure by Category</b>						
4000 Salaries & Employee Benefits	40,409	240,949	0	794,007	553,058	70
5000 Materials & Supplies	4,803	7,463	0	8,770	1,307	15
5400 Purchased Services	41,364	532,627	0	1,355,673	823,046	61
8900 Other Expenses	62,636	949,430	0	1,486,951	537,521	36
<b>Total For Department(s)</b>	<b>149,212</b>	<b>1,730,469</b>	<b>0</b>	<b>3,645,401</b>	<b>1,914,932</b>	<b>53 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
001 - 130	General-Human Resources	65,134	369,250	0	665,714	296,464	45
	Fund 001 Sub-Totals	65,134	369,250	0	665,714	296,464	45
900 - 140	Gen Liab Ins Rsrv-Risk Mgmt	7,113	789,540	0	1,221,745	432,205	35
901 - 130	Work Comp Ins-Human Resources	62,603	532,109	0	1,707,942	1,175,833	69
902 - 130	Unemployment Insurance Reserve	14,363	39,571	0	50,000	10,429	21
<b>Total For Fund/Department</b>		<b>149,213</b>	<b>1,730,470</b>	<b>0</b>	<b>3,645,401</b>	<b>1,914,931</b>	<b>53 50</b>

**Expenditure Summary by Fund**

Fund	Title	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
001	General	65,134	369,250	0	665,714	296,464	45
900	General Liability Insurance Reserve	7,113	789,540	0	1,221,745	432,205	35
901	Work Compensation Insurance Reserve	62,603	532,109	0	1,707,942	1,175,833	69
902	Unemployment Insurance Reserve	14,363	39,571	0	50,000	10,429	21
<b>Total For Fund(s)</b>		<b>149,213</b>	<b>1,730,470</b>	<b>0</b>	<b>3,645,401</b>	<b>1,914,931</b>	<b>53 50</b>

\*\* End of Report \*\*

Prepared for Human Resources - 130

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Human Resources Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
<b>Fund - Dept 001-130</b> GENERAL-HUMAN RESOURCES									
Salaries & Employee Benefits	285,966.03	40,408.80	240,949.03	0.00	495,486.00	254,536.97	51	50	
Materials & Supplies	2,339.09	4,748.26	7,396.27	0.00	8,220.00	823.73	10	50	
Purchased Services	68,050.47	19,469.86	118,559.79	0.00	133,173.00	14,613.21	11	50	
Other Expenses	4,021.66	506.59	2,345.11	0.00	28,835.00	26,489.89	92	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 001-130	360,377.25	65,133.51	369,250.20	0.00	665,714.00	296,463.80	45	50	
<b>Fund - Dept 900-140</b> GEN LIAB INS RSV-RISK MGMT									
Materials & Supplies	150.91	55.17	67.12	0.00	400.00	332.88	83	50	
Purchased Services	41,375.00	0.00	45,659.00	0.00	52,500.00	6,841.00	13	50	
Other Expenses	561,957.66	7,057.71	743,813.68	0.00	1,168,845.00	425,031.32	36	50	
End Fund - Dept 900-140	603,483.57	7,112.88	789,539.80	0.00	1,221,745.00	432,205.20	35	50	
<b>Fund - Dept 901-130</b> WORK COMP INS RSRV-HUMAN RES									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	298,521.00	298,521.00	100	50	
Materials & Supplies	0.00	0.00	0.00	0.00	150.00	150.00	100	50	
Purchased Services	1,053,317.01	7,531.69	328,837.97	0.00	1,120,000.00	791,162.03	71	50	
Other Expenses	153,503.91	55,071.75	203,271.49	0.00	289,271.00	85,999.51	30	50	
End Fund - Dept 901-130	1,206,820.92	62,603.44	532,109.46	0.00	1,707,942.00	1,175,832.54	69	50	
<b>Fund - Dept 901-140</b> WRK COMP INS RSV-RISK MGMT									
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	
End Fund - Dept 901-140	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 902-130</b> UNEMPMT INS RSV-HUMAN RESOURC									
Purchased Services	13,638.00	14,362.89	39,570.60	0.00	50,000.00	10,429.40	21	50	
End Fund - Dept 902-130	13,638.00	14,362.89	39,570.60	0.00	50,000.00	10,429.40	21	50	
Grand Totals : Human Resources	2,184,319.74	149,212.72	1,730,470.06	0.00	3,645,401.00	1,914,930.94	53	50	

End Of Report Prepared for Human Resources

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for Human Resources - 130

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-130 Budget Year: 2021

Budget Version 10: Working

GENERAL-HUMAN RESOURCES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	177,433.92	23,730.14	141,242.29	0.00	297,696.00	156,453.71	53	
4050	Salaries - Overtime	448.86	0.00	283.59	0.00	5,000.00	4,716.41	94	
4690	Employee Benefits Other	108,083.25	16,678.66	99,423.15	0.00	192,790.00	93,366.85	48	
<b>Salaries &amp; Employee Benefits</b>		<b>285,966.03</b>	<b>40,408.80</b>	<b>240,949.03</b>	<b>0.00</b>	<b>495,486.00</b>	<b>254,536.97</b>	<b>51</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	1,568.40	4,441.01	5,242.68	0.00	2,470.00	-2,772.68	-112	Over
5005	Postage & Mailing	188.66	247.94	580.35	0.00	1,900.00	1,319.65	69	
5010	Outside Printing Expense	486.68	25.42	45.62	0.00	750.00	704.38	94	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	1,410.00	1,410.00	100	
6261	Records Purge	95.35	33.89	121.59	0.00	690.00	568.41	82	
6721	Related Exam Costs	0.00	0.00	1,406.03	0.00	1,000.00	-406.03	-41	Over
<b>Materials &amp; Supplies</b>		<b>2,339.09</b>	<b>4,748.26</b>	<b>7,396.27</b>	<b>0.00</b>	<b>8,220.00</b>	<b>823.73</b>	<b>10</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	52,138.67	8,047.95	92,282.36	0.00	80,000.00	-12,282.36	-15	Over
5405	Legal & Court Costs	0.00	0.00	0.00	0.00	7,000.00	7,000.00	100	
6430	Claims Medical/Legal Costs	0.00	0.00	-207.00	0.00	0.00	207.00	0	
6701	Pre Employment Physicals	0.00	230.00	1,566.00	0.00	8,390.00	6,824.00	81	
6702	Psychological Eval & Services	2,400.00	3,200.00	7,200.00	0.00	9,500.00	2,300.00	24	
6703	Employee Counseling	3,950.80	1,719.76	5,159.28	0.00	9,000.00	3,840.72	43	
6704	In-Service Medical	3,213.00	4,072.15	6,957.15	0.00	2,993.00	-3,964.15	-132	Over
6706	Drug & Alcohol Testing	1,049.00	1,000.00	1,921.00	0.00	3,990.00	2,069.00	52	
6708	Polygraphs	3,300.00	1,200.00	2,400.00	0.00	3,000.00	600.00	20	
6710	Fingerprinting	1,999.00	0.00	1,281.00	0.00	3,800.00	2,519.00	66	
6720	Testing	0.00	0.00	0.00	0.00	5,500.00	5,500.00	100	
<b>Purchased Services</b>		<b>68,050.47</b>	<b>19,469.86</b>	<b>118,559.79</b>	<b>0.00</b>	<b>133,173.00</b>	<b>14,613.21</b>	<b>11</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	1,283.51	0.00	0.00	0.00	12,000.00	12,000.00	100	
5160	Licenses/Permits/Fees	84.00	0.00	0.00	0.00	760.00	760.00	100	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	300.00	300.00	100	
5385	Business Expenses	-220.86	287.96	1,123.47	0.00	2,375.00	1,251.53	53	
5390	Training	2,054.93	0.00	-151.00	0.00	5,550.00	5,701.00	103	
5391	City-Wide Training Program	0.00	0.00	271.00	0.00	5,000.00	4,729.00	95	
5480	Communications	820.08	218.63	1,101.64	0.00	2,375.00	1,273.36	54	
6730	Damaged Property Reimbursement	0.00	0.00	0.00	0.00	475.00	475.00	100	
<b>Other Expenses</b>		<b>4,021.66</b>	<b>506.59</b>	<b>2,345.11</b>	<b>0.00</b>	<b>28,835.00</b>	<b>26,489.89</b>	<b>92</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 001-130</b>		<b>360,377.25</b>	<b>65,133.51</b>	<b>369,250.20</b>	<b>0.00</b>	<b>665,714.00</b>	<b>296,463.80</b>	<b>45</b>	<b>50</b>

Prepared for Human Resources - 130

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 900-140 Budget Year: 2021

Budget Version 10: Working

GEN LIAB INS RSV-RISK MGMT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals	Actuals				Budg / Time
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	63.95	0.00	0.00	0.00	400.00	400.00	100
5005	Postage & Mailing	86.96	55.17	67.12	0.00	0.00	-67.12	0 <b>Over</b>
<b>Materials &amp; Supplies</b>		<b>150.91</b>	<b>55.17</b>	<b>67.12</b>	<b>0.00</b>	<b>400.00</b>	<b>332.88</b>	<b>83 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	41,375.00	0.00	45,659.00	0.00	50,000.00	4,341.00	9
5400	Professional Services	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100
<b>Purchased Services</b>		<b>41,375.00</b>	<b>0.00</b>	<b>45,659.00</b>	<b>0.00</b>	<b>52,500.00</b>	<b>6,841.00</b>	<b>13 50</b>
<b>8900 Other Expenses</b>								
5031	Insurance - Contractual	456,764.10	0.00	582,222.25	0.00	522,475.00	-59,747.25	-11 <b>Over</b>
5032	Claim Loss Expense	64,143.46	0.00	142,446.71	0.00	588,875.00	446,428.29	76
5035	INBR	38,872.71	7,014.25	15,910.85	0.00	50,000.00	34,089.15	68
5370	Memberships/Dues	150.00	0.00	0.00	0.00	500.00	500.00	100
5390	Training	273.22	0.00	600.00	0.00	1,520.00	920.00	61
5470	Bio Hazard Waste Disposal	1,560.71	0.00	2,433.45	0.00	5,000.00	2,566.55	51
5480	Communications	193.46	43.46	200.42	0.00	475.00	274.58	58
<b>Other Expenses</b>		<b>561,957.66</b>	<b>7,057.71</b>	<b>743,813.68</b>	<b>0.00</b>	<b>1,168,845.00</b>	<b>425,031.32</b>	<b>36 50</b>
<b>End Fund - Dept 900-140</b>		<b>603,483.57</b>	<b>7,112.88</b>	<b>789,539.80</b>	<b>0.00</b>	<b>1,221,745.00</b>	<b>432,205.20</b>	<b>35 50</b>

Prepared for Human Resources - 130

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 901-130 Budget Year: 2021

Budget Version 10: Working

WORK COMP INS RSRV-HUMAN RES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				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	16,097.00	16,097.00	100	
4575	Benefits - Light Duty	0.00	0.00	0.00	0.00	4,924.00	4,924.00	100	
	<b>Salaries &amp; Employee Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>298,521.00</b>	<b>298,521.00</b>	<b>100</b>	<b>50</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	91,635.00	0.00	94,842.00	0.00	100,000.00	5,158.00	5	
6430	Claims Medical/Legal Costs	961,682.01	7,531.69	233,995.97	0.00	1,020,000.00	786,004.03	77	
	<b>Purchased Services</b>	<b>1,053,317.01</b>	<b>7,531.69</b>	<b>328,837.97</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>791,162.03</b>	<b>71</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5031	Insurance - Contractual	150,699.00	0.00	142,842.00	0.00	202,271.00	59,429.00	29	
6427	State Worker Comp Surcharges	0.00	55,071.75	55,071.75	0.00	67,000.00	11,928.25	18	
6436	Safety Equipment	3,158.19	0.00	5,357.74	0.00	10,000.00	4,642.26	46	
6437	Safety & Wellness Program	-353.28	0.00	0.00	0.00	10,000.00	10,000.00	100	
	<b>Other Expenses</b>	<b>153,503.91</b>	<b>55,071.75</b>	<b>203,271.49</b>	<b>0.00</b>	<b>289,271.00</b>	<b>85,999.51</b>	<b>30</b>	<b>50</b>
<b>End Fund - Dept 901-130</b>		<b>1,206,820.92</b>	<b>62,603.44</b>	<b>532,109.46</b>	<b>0.00</b>	<b>1,707,942.00</b>	<b>1,175,832.54</b>	<b>69</b>	<b>50</b>

Prepared for Human Resources - 130

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 901-140 Budget Year: 2021

Budget Version 10: Working

WRK COMP INS RSV-RISK MGMT		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<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>								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 901-140</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>

Prepared for Human Resources - 130

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 902-130 Budget Year: 2021

Budget Version 10: Working

UNEMPNT INS RSV-HUMAN RESOURC		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2019					Budg / Time		
<b>5400 Purchased Services</b>									
6707	Unemployment Claims Expense	13,638.00	14,362.89	39,570.60	0.00	50,000.00	10,429.40	21	
	<b>Purchased Services</b>	<b>13,638.00</b>	<b>14,362.89</b>	<b>39,570.60</b>	<b>0.00</b>	<b>50,000.00</b>	<b>10,429.40</b>	<b>21</b>	<b>50</b>
<b>End Fund - Dept 902-130</b>		<b>13,638.00</b>	<b>14,362.89</b>	<b>39,570.60</b>	<b>0.00</b>	<b>50,000.00</b>	<b>10,429.40</b>	<b>21</b>	<b>50</b>

Prepared for Human Resources - 130

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 902-130 Budget Year: 2021

Budget Version 10: Working

UNEMPMT INS RSV-HUMAN RESOURC Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Bal
<b>Grand Totals : Human Resources</b>	<b>2,184,319.74</b>	<b>149,212.72</b>	<b>1,730,470.06</b>	<b>0.00</b>	<b>3,645,401.00</b>	<b>1,914,930.94</b>	<b>53</b>	<b>50</b>

**End Of Report Prepared for Human Resources****Current Year Data Through 12/31/2020****\*\* End of Report \*\***



# Monthly Budget Monitoring Report

POLICE

(Department)

Fiscal Year 2020/21 Monthly Report for the **period ending 12/31/2020**

**Department Contact: Matt Madden, 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:**

**098-300 – Justice Assistance Grant**

Reimbursement for expenditures using Justice Assistance Grant monies will be submitted to the Department of Justice. When received, the reimbursement will be applied directly to this category.

**APPROVAL:**

	Review	Signature	Date
X	Matt Madden, Chief of Police		1/13/21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

		Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Prepared for Police</b>							
<b>Expenditure by Category</b>							
4000	Salaries & Employee Benefits	1,688,958	10,664,001	0	24,439,281	13,775,280	56
5000	Materials & Supplies	31,804	251,182	0	658,203	407,021	62
5400	Purchased Services	93,826	144,740	0	334,674	189,934	57
8900	Other Expenses	29,291	160,874	0	517,159	356,285	69
8910	Non-Recurring Operating	2,238	2,433	0	20,250	17,817	88
<b>Total For Department(s)</b>		<b>1,846,117</b>	<b>11,223,230</b>	<b>0</b>	<b>25,969,567</b>	<b>14,746,337</b>	<b>57 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title						
001 - 300	General-Police General	1,604,227	9,749,263	0	23,616,075	13,866,812	59
001 - 322	General-Police Dept-Patrol	96,796	553,636	0	0	-553,636	0 Over
001 - 342	General-Police Communications	17,940	112,871	0	0	-112,871	0 Over
001 - 345	General-Police Inv	4,736	38,906	0	0	-38,906	0 Over
001 - 348	General-PD-Animal Services	38,900	255,160	0	627,217	372,057	59
Fund 001 Sub-Totals		1,762,599	10,709,836	0	24,243,292	13,533,456	56
002 - 300	Park-Police General	6,614	44,315	0	246,308	201,993	82
050 - 300	Donations-Police General	13,796	73,312	0	170,358	97,046	57
050 - 348	Donations-PD-Animal Services	1,271	14,824	0	35,781	20,957	59
098 - 300	Justice Assist Grant (JAG)-Police	2,238	2,433	0	0	-2,433	0 Over
099 - 300	Supp Law Enforcement Service-	14,570	90,858	0	226,174	135,316	60
100 - 300	Grants-Oper Activities-Police	44,255	271,519	0	926,861	655,342	71
217 - 300	Asset Forfeiture-Police General	0	10,000	0	10,000	0	0
853 - 300	Parking Revenue-Police General	775	6,133	0	110,793	104,660	94
<b>Total For Fund/Department</b>		<b>1,846,118</b>	<b>11,223,230</b>	<b>0</b>	<b>25,969,567</b>	<b>14,746,337</b>	<b>57 50</b>

**Expenditure Summary by Fund**

Fund	Title						
001	General	1,762,598	10,709,836	0	24,243,292	13,533,456	56
002	Park	6,614	44,315	0	246,308	201,993	82
050	Donations	15,067	88,136	0	206,139	118,003	57
098	Justice Assist Grant (JAG)	2,238	2,433	0	0	-2,433	0 Over
099	Supp Law Enforcement Service	14,570	90,858	0	226,174	135,316	60
100	Grants-Operating Activities	44,255	271,519	0	926,861	655,342	71
217	Asset Forfeiture	0	10,000	0	10,000	0	0
853	Parking Revenue	775	6,133	0	110,793	104,660	94
<b>Total For Fund(s)</b>		<b>1,846,117</b>	<b>11,223,230</b>	<b>0</b>	<b>25,969,567</b>	<b>14,746,337</b>	<b>57 50</b>

\*\* End of Report \*\*

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
<b>Fund - Dept 001-300</b> POLICE									
Salaries & Employee Benefits	9,428,512.82	1,453,905.39	9,246,520.11	0.00	22,267,960.00	13,021,439.89	58	50	
Materials & Supplies	217,889.24	29,782.91	205,828.00	0.00	513,156.00	307,328.00	60	50	
Purchased Services	89,526.94	91,852.15	137,313.74	0.00	311,510.00	174,196.26	56	50	
Other Expenses	251,623.15	28,686.13	159,601.16	0.00	503,199.00	343,597.84	68	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	20,250.00	20,250.00	100	50	
End Fund - Dept 001-300	9,987,552.15	1,604,226.58	9,749,263.01	0.00	23,616,075.00	13,866,811.99	59	50	
<b>Fund - Dept 001-322</b> GENERAL-PD/PATROL									
Salaries & Employee Benefits	487,427.43	96,795.67	553,636.35	0.00	0.00	-553,636.35	0	50	Over
End Fund - Dept 001-322	487,427.43	96,795.67	553,636.35	0.00	0.00	-553,636.35	0	50	OVER
<b>Fund - Dept 001-342</b> GENERAL-PD/COMMUNICATIONS									
Salaries & Employee Benefits	105,290.24	17,939.95	112,870.62	0.00	0.00	-112,870.62	0	50	Over
End Fund - Dept 001-342	105,290.24	17,939.95	112,870.62	0.00	0.00	-112,870.62	0	50	OVER
<b>Fund - Dept 001-345</b> GENERAL-PD/DETECTIVE BUREAU									
Salaries & Employee Benefits	26,592.69	4,736.49	38,905.87	0.00	0.00	-38,905.87	0	50	Over
End Fund - Dept 001-345	26,592.69	4,736.49	38,905.87	0.00	0.00	-38,905.87	0	50	OVER
<b>Fund - Dept 001-348</b> GENERAL-PD/ANIMAL SERVICES									
Salaries & Employee Benefits	213,648.04	35,569.94	229,554.48	0.00	520,393.00	290,838.52	56	50	
Materials & Supplies	28,341.04	750.67	16,906.53	0.00	69,700.00	52,793.47	76	50	
Purchased Services	7,369.00	1,974.00	7,426.00	0.00	23,164.00	15,738.00	68	50	
Other Expenses	3,496.15	605.04	1,273.26	0.00	13,960.00	12,686.74	91	50	
End Fund - Dept 001-348	252,854.23	38,899.65	255,160.27	0.00	627,217.00	372,056.73	59	50	
<b>Fund - Dept 002-300</b> PARKS - POLICE									
Salaries & Employee Benefits	55,941.20	6,614.44	44,314.90	0.00	245,258.00	200,943.10	82	50	
Materials & Supplies	0.00	0.00	0.00	0.00	1,050.00	1,050.00	100	50	
End Fund - Dept 002-300	55,941.20	6,614.44	44,314.90	0.00	246,308.00	201,993.10	82	50	
<b>Fund - Dept 050-300</b> DONATIONS-POLICE									
Salaries & Employee Benefits	61,523.94	13,796.41	72,911.62	0.00	142,346.00	69,434.38	49	50	
Materials & Supplies	22,829.00	0.00	400.00	0.00	28,012.00	27,612.00	99	50	
End Fund - Dept 050-300	84,352.94	13,796.41	73,311.62	0.00	170,358.00	97,046.38	57	50	
<b>Fund - Dept 050-348</b> DONATIONS - PD/ANIMAL SVCS									
Materials & Supplies	32,310.66	1,270.76	14,824.45	0.00	35,781.00	20,956.55	59	50	
End Fund - Dept 050-348	32,310.66	1,270.76	14,824.45	0.00	35,781.00	20,956.55	59	50	
<b>Fund - Dept 098-300</b> JAG JUSTICE ASSISTANCE GRANT									
Non-Recurring Operating	604.18	2,237.64	2,432.64	0.00	0.00	-2,432.64	0	50	Over
End Fund - Dept 098-300	604.18	2,237.64	2,432.64	0.00	0.00	-2,432.64	0	50	OVER

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
<b>Fund - Dept 099-300</b> SUPP LAW ENFORCE SERVICE ADMIN									
Salaries & Employee Benefits	98,170.25	14,569.93	90,857.50	0.00	226,174.00	135,316.50	60	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	
<b>End Fund - Dept 099-300</b>	<b>98,170.25</b>	<b>14,569.93</b>	<b>90,857.50</b>	<b>0.00</b>	<b>226,174.00</b>	<b>135,316.50</b>	<b>60</b>	<b>50</b>	
<b>Fund - Dept 100-300</b> OPERATING GRANTS - PD									
Salaries & Employee Benefits	402,189.27	44,254.76	268,295.85	0.00	926,861.00	658,565.15	71	50	
Materials & Supplies	3,251.16	0.00	3,223.10	0.00	0.00	-3,223.10	0	50	Over
Other Expenses	-581.34	0.00	0.00	0.00	0.00	0.00	0	50	
<b>End Fund - Dept 100-300</b>	<b>404,859.09</b>	<b>44,254.76</b>	<b>271,518.95</b>	<b>0.00</b>	<b>926,861.00</b>	<b>655,342.05</b>	<b>71</b>	<b>50</b>	
<b>Fund - Dept 217-300</b> ASSET FORFEITURE									
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</b>	<b>50</b>	
<b>Fund - Dept 853-300</b> PD Parking Service Specialists									
Salaries & Employee Benefits	6,188.34	774.79	6,133.38	0.00	110,289.00	104,155.62	94	50	
Materials & Supplies	0.00	0.00	0.00	0.00	504.00	504.00	100	50	
<b>End Fund - Dept 853-300</b>	<b>6,188.34</b>	<b>774.79</b>	<b>6,133.38</b>	<b>0.00</b>	<b>110,793.00</b>	<b>104,659.62</b>	<b>94</b>	<b>50</b>	
<b>Grand Totals : Police</b>	<b>11,552,143.40</b>	<b>1,846,117.07</b>	<b>11,223,229.56</b>	<b>0.00</b>	<b>25,969,567.00</b>	<b>14,746,337.44</b>	<b>57</b>	<b>50</b>	

End Of Report Prepared for Police

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-300 Budget Year: 2021

Budget Version 10: Working

POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	4,961,147.14	763,487.93	4,839,307.86	0.00	11,575,417.00	6,736,109.14	58	
4006	Salaries - Sign On Bonus	3,000.00	4,000.00	4,000.00	0.00	0.00	-4,000.00	0	Over
4010	Salaries-Temporary Disability	23,626.30	8,875.48	77,462.49	0.00	0.00	-77,462.49	0	Over
4015	Salaries - Holiday Pay	7,444.45	3,653.55	14,960.63	0.00	78,400.00	63,439.37	81	
4020	Salaries - Hourly Pay	113,716.25	14,471.34	93,739.54	0.00	122,250.00	28,510.46	23	
4030	Salaries-Reserve Officers	0.00	0.00	0.00	0.00	8,775.00	8,775.00	100	
4050	Salaries - Overtime	281,053.78	25,414.24	208,713.42	0.00	1,054,124.00	845,410.58	80	
4051	Salaries - OT Reimbursable	413.82	0.00	991.44	0.00	11,600.00	10,608.56	91	
4053	OT - Special Event/Emergency	14,053.64	0.00	649.20	0.00	30,100.00	29,450.80	98	
4056	Salaries - CTO Payout	0.00	0.00	0.00	0.00	80,000.00	80,000.00	100	
4080	Salaries - Light Duty	68,948.04	10,388.98	42,605.94	0.00	0.00	-42,605.94	0	Over
4585	Empl. Benefit-Fitness Reimb	9,150.36	300.00	6,728.08	0.00	17,200.00	10,471.92	61	
4590	Employee Benefit-Wellness Phys	0.00	0.00	0.00	0.00	23,600.00	23,600.00	100	
4690	Employee Benefits Other	3,945,959.04	623,313.87	3,957,361.51	0.00	9,266,494.00	5,309,132.49	57	
<b>Salaries &amp; Employee Benefits</b>		<b>9,428,512.82</b>	<b>1,453,905.39</b>	<b>9,246,520.11</b>	<b>0.00</b>	<b>22,267,960.00</b>	<b>13,021,439.89</b>	<b>58</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	18,478.48	909.90	5,464.71	0.00	31,720.00	26,255.29	83	
5005	Postage & Mailing	5,828.66	679.36	3,734.73	0.00	10,431.00	6,696.27	64	
5010	Outside Printing Expense	3,014.81	1,585.41	2,452.94	0.00	9,529.00	7,076.06	74	
5050	Books/Periodicals/Software	4,185.33	0.00	2,771.54	0.00	3,762.00	990.46	26	
5070	Special Department Expenses	14,050.52	2,136.25	19,682.85	0.00	16,550.00	-3,132.85	-19	Over
5100	Materials and Supplies	0.00	0.00	170.92	0.00	0.00	-170.92	0	Over
5105	Small Tools and Equipment	15,884.36	0.00	8,533.97	0.00	6,412.00	-2,121.97	-33	Over
5505	Equipment Maintenance/Repair	981.07	518.71	3,652.27	0.00	11,200.00	7,547.73	67	
6204	Disposal Service Expenses	0.00	0.00	0.00	0.00	900.00	900.00	100	
6235	Prisoner Transport	888.18	3,420.78	8,637.78	0.00	10,593.00	1,955.22	18	
6238	Ammunition	3,967.63	141.36	21,465.41	0.00	96,324.00	74,858.59	78	
6239	Jail Supplies	2,632.16	0.00	2,094.48	0.00	6,450.00	4,355.52	68	
6240	CSI Supplies	0.00	0.00	184.70	0.00	3,600.00	3,415.30	95	
6241	Range Supplies	8,199.33	0.00	1,865.36	0.00	8,400.00	6,534.64	78	
6244	Field Services	844.20	375.00	1,768.00	0.00	3,100.00	1,332.00	43	
6246	Battery Supplies	2,211.44	19.25	894.90	0.00	2,430.00	1,535.10	63	
6247	K-9 Supplies	10,630.50	0.00	6,392.34	0.00	15,000.00	8,607.66	57	
6260	VIPs	200.74	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	42,270.44	2,270.54	33,395.00	0.00	89,130.00	55,735.00	63	
6282	Uniform Allow Civilian	4,937.73	64.33	4,679.56	0.00	26,350.00	21,670.44	82	
6283	Uniform Safety Equip	42,020.36	16,033.63	59,080.11	0.00	81,800.00	22,719.89	28	
6284	Uniforms - Turnover	0.00	1,628.39	1,628.39	0.00	4,650.00	3,021.61	65	
6285	Uniform - Safety Vests	18,369.03	0.00	2,278.04	0.00	46,900.00	44,621.96	95	
6289	Crisis Response Unit Equipment	3,294.27	0.00	0.00	0.00	12,000.00	12,000.00	100	
<b>Materials &amp; Supplies</b>		<b>217,889.24</b>	<b>29,782.91</b>	<b>205,828.00</b>	<b>0.00</b>	<b>513,156.00</b>	<b>307,328.00</b>	<b>60</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	6,085.26	85,977.33	87,090.31	0.00	113,600.00	26,509.69	23	
5550	Maint Agreements- Radios	15,075.95	689.82	4,138.92	0.00	40,000.00	35,861.08	90	
5555	Maint Agreements Other	30,308.70	5,185.00	29,971.50	0.00	46,060.00	16,088.50	35	
6216	Sexual Assault Exams	28,550.00	0.00	11,744.00	0.00	76,500.00	64,756.00	85	
6218	Medical Testing	8,984.00	0.00	3,554.00	0.00	32,500.00	28,946.00	89	
6220	Specialized Medical Testing	0.00	0.00	0.00	0.00	850.00	850.00	100	
6224	Veterinary Expenses	523.03	0.00	815.01	0.00	2,000.00	1,184.99	59	
<b>Purchased Services</b>		<b>89,526.94</b>	<b>91,852.15</b>	<b>137,313.74</b>	<b>0.00</b>	<b>311,510.00</b>	<b>174,196.26</b>	<b>56</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	1,480.74	0.00	0.00	0.00	2,000.00	2,000.00	100	
5240	Taxes	760.06	0.00	406.95	0.00	350.00	-56.95	-16	Over
5370	Memberships/Dues	4,657.00	0.00	2,234.00	0.00	3,500.00	1,266.00	36	
5385	Business Expenses	5,114.40	0.00	1,893.23	0.00	2,500.00	606.77	24	
5390	Training	123,575.17	6,848.22	49,718.05	0.00	276,000.00	226,281.95	82	
5465	Solid Waste Disposal	1,221.91	79.35	793.16	0.00	2,500.00	1,706.84	68	
5480	Communications	98,369.96	16,958.56	88,755.77	0.00	206,849.00	118,093.23	57	
6200	Background Expenses	14,741.95	4,800.00	15,800.00	0.00	7,000.00	-8,800.00	-126	Over
6249	Special Events Expense	1,701.96	0.00	0.00	0.00	2,500.00	2,500.00	100	

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 001-300** Budget Year: 2021

Budget Version 10: Working

POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
	<b>Other Expenses</b>	251,623.15	28,686.13	159,601.16	0.00	503,199.00	343,597.84	68	50
	<b>8910 Non-Recurring Operating</b>								
	7500 Non-Recurring Operating	0.00	0.00	0.00	0.00	20,250.00	20,250.00	100	
	<b>Non-Recurring Operating</b>	0.00	0.00	0.00	0.00	20,250.00	20,250.00	100	50
	<b>End Fund - Dept 001-300</b>	9,987,552.15	1,604,226.58	9,749,263.01	0.00	23,616,075.00	13,866,811.99	59	50

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 001-322** Budget Year: 2021

Budget Version 10: Working

GENERAL-PD/PATROL		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	7,783.50	1,035.19	8,230.01	0.00	0.00	-8,230.01	0 <b>Over</b>
4015	Salaries - Holiday Pay	206.13	153.50	153.50	0.00	0.00	-153.50	0 <b>Over</b>
4050	Salaries - Overtime	385,599.96	85,735.19	480,484.06	0.00	0.00	-480,484.06	0 <b>Over</b>
4053	OT - Special Event/Emergency	33,732.74	0.00	6,926.94	0.00	0.00	-6,926.94	0 <b>Over</b>
4690	Employee Benefits Other	60,105.10	9,871.79	57,841.84	0.00	0.00	-57,841.84	0 <b>Over</b>
<b>Salaries &amp; Employee Benefits</b>		<b>487,427.43</b>	<b>96,795.67</b>	<b>553,636.35</b>	<b>0.00</b>	<b>0.00</b>	<b>-553,636.35</b>	<b>0 50 Over</b>
<b>End Fund - Dept 001-322</b>		<b>487,427.43</b>	<b>96,795.67</b>	<b>553,636.35</b>	<b>0.00</b>	<b>0.00</b>	<b>-553,636.35</b>	<b>0 50 OVER</b>

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 001-342 Budget Year: 2021

Budget Version 10: Working

GENERAL-PD/COMMUNICATIONS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	1,410.63	94.73	1,741.88	0.00	0.00	-1,741.88	0 <b>Over</b>
4015	Salaries - Holiday Pay	767.96	115.02	1,110.92	0.00	0.00	-1,110.92	0 <b>Over</b>
4020	Salaries - Hourly Pay	108.24	0.00	0.00	0.00	0.00	0.00	0
4050	Salaries - Overtime	95,777.57	16,981.56	104,684.42	0.00	0.00	-104,684.42	0 <b>Over</b>
4053	OT - Special Event/Emergency	1,243.64	0.00	0.00	0.00	0.00	0.00	0
4080	Salaries - Light Duty	94.42	0.00	0.00	0.00	0.00	0.00	0
4690	Employee Benefits Other	5,887.78	748.64	5,333.40	0.00	0.00	-5,333.40	0 <b>Over</b>
<b>Salaries &amp; Employee Benefits</b>		<b>105,290.24</b>	<b>17,939.95</b>	<b>112,870.62</b>	<b>0.00</b>	<b>0.00</b>	<b>-112,870.62</b>	<b>0 50 Over</b>
<b>End Fund - Dept 001-342</b>		<b>105,290.24</b>	<b>17,939.95</b>	<b>112,870.62</b>	<b>0.00</b>	<b>0.00</b>	<b>-112,870.62</b>	<b>0 50 OVER</b>



Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 001-345 Budget Year: 2021

Budget Version 10: Working

GENERAL-PD/DETECTIVE BUREAU		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	885.41	166.43	964.42	0.00	0.00	-964.42	0 <b>Over</b>
4050	Salaries - Overtime	20,380.82	4,004.53	33,188.75	0.00	0.00	-33,188.75	0 <b>Over</b>
4053	OT - Special Event/Emergency	2,061.02	0.00	377.46	0.00	0.00	-377.46	0 <b>Over</b>
4690	Employee Benefits Other	3,265.44	565.53	4,375.24	0.00	0.00	-4,375.24	0 <b>Over</b>
<b>Salaries &amp; Employee Benefits</b>		<b>26,592.69</b>	<b>4,736.49</b>	<b>38,905.87</b>	<b>0.00</b>	<b>0.00</b>	<b>-38,905.87</b>	<b>0 50 Over</b>
<b>End Fund - Dept 001-345</b>		<b>26,592.69</b>	<b>4,736.49</b>	<b>38,905.87</b>	<b>0.00</b>	<b>0.00</b>	<b>-38,905.87</b>	<b>0 50 OVER</b>

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-348 Budget Year: 2021

Budget Version 10: Working

GENERAL-PD/ANIMAL SERVICES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	96,808.00	15,668.77	97,061.61	0.00	286,935.00	189,873.39	66	
4015	Salaries - Holiday Pay	228.73	137.98	262.69	0.00	0.00	-262.69	0	Over
4020	Salaries - Hourly Pay	29,606.93	4,085.25	32,261.36	0.00	0.00	-32,261.36	0	Over
4050	Salaries - Overtime	4,693.73	757.22	4,185.64	0.00	5,000.00	814.36	16	
4690	Employee Benefits Other	82,310.65	14,920.72	95,783.18	0.00	228,458.00	132,674.82	58	
<b>Salaries &amp; Employee Benefits</b>		<b>213,648.04</b>	<b>35,569.94</b>	<b>229,554.48</b>	<b>0.00</b>	<b>520,393.00</b>	<b>290,838.52</b>	<b>56</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	874.98	130.56	420.22	0.00	2,000.00	1,579.78	79	
5005	Postage & Mailing	0.00	7.56	171.81	0.00	1,000.00	828.19	83	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	1,700.00	1,700.00	100	
5050	Books/Periodicals/Software	0.00	0.00	169.37	0.00	0.00	-169.37	0	Over
5070	Special Department Expenses	363.36	0.00	239.46	0.00	1,000.00	760.54	76	
5100	Materials and Supplies	10,554.00	612.55	10,883.72	0.00	20,000.00	9,116.28	46	
5102	Animal Shelter Food	11,266.94	0.00	717.30	0.00	21,000.00	20,282.70	97	
5103	Medications/Animal Care Supply	4,892.98	0.00	4,272.18	0.00	15,000.00	10,727.82	72	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100	
6250	Donations - Expense	255.00	0.00	0.00	0.00	0.00	0.00	0	
6283	Uniform Safety Equip	133.78	0.00	32.47	0.00	2,000.00	1,967.53	98	
<b>Materials &amp; Supplies</b>		<b>28,341.04</b>	<b>750.67</b>	<b>16,906.53</b>	<b>0.00</b>	<b>69,700.00</b>	<b>52,793.47</b>	<b>76</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	7,009.00	1,794.00	6,976.00	0.00	15,600.00	8,624.00	55	
6220	Specialized Medical Testing	0.00	0.00	0.00	0.00	564.00	564.00	100	
6224	Veterinary Expenses	0.00	0.00	0.00	0.00	5,500.00	5,500.00	100	
7380	Pest Control	360.00	180.00	450.00	0.00	1,500.00	1,050.00	70	
<b>Purchased Services</b>		<b>7,369.00</b>	<b>1,974.00</b>	<b>7,426.00</b>	<b>0.00</b>	<b>23,164.00</b>	<b>15,738.00</b>	<b>68</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5370	Memberships/Dues	495.00	0.00	0.00	0.00	300.00	300.00	100	
5390	Training	620.00	0.00	391.26	0.00	2,000.00	1,608.74	80	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	5,160.00	5,160.00	100	
5480	Communications	2,246.47	605.04	882.00	0.00	4,500.00	3,618.00	80	
6117	Public Relations Expenses	134.68	0.00	0.00	0.00	2,000.00	2,000.00	100	
<b>Other Expenses</b>		<b>3,496.15</b>	<b>605.04</b>	<b>1,273.26</b>	<b>0.00</b>	<b>13,960.00</b>	<b>12,686.74</b>	<b>91</b>	<b>50</b>
<b>End Fund - Dept 001-348</b>		<b>252,854.23</b>	<b>38,899.65</b>	<b>255,160.27</b>	<b>0.00</b>	<b>627,217.00</b>	<b>372,056.73</b>	<b>59</b>	<b>50</b>

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 002-300 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	22,670.11	4,008.00	24,620.57	0.00	142,293.00	117,672.43	83	
4015	Salaries - Holiday Pay	1,339.23	0.00	823.07	0.00	0.00	-823.07	0	Over
4020	Salaries - Hourly Pay	8,231.23	0.00	0.00	0.00	0.00	0.00	0	
4050	Salaries - Overtime	2,569.22	150.30	3,160.78	0.00	0.00	-3,160.78	0	Over
4690	Employee Benefits Other	21,131.41	2,456.14	15,710.48	0.00	102,965.00	87,254.52	85	
<b>Salaries &amp; Employee Benefits</b>		<b>55,941.20</b>	<b>6,614.44</b>	<b>44,314.90</b>	<b>0.00</b>	<b>245,258.00</b>	<b>200,943.10</b>	<b>82</b>	<b>50</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>55,941.20</b>	<b>6,614.44</b>	<b>44,314.90</b>	<b>0.00</b>	<b>246,308.00</b>	<b>201,993.10</b>	<b>82</b>	<b>50</b>

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 050-300 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	28,399.02	5,092.97	31,426.43	0.00	63,959.00	32,532.57	51	
4050	Salaries - Overtime	5,351.26	3,444.99	10,056.52	0.00	15,000.00	4,943.48	33	
4053	OT - Special Event/Emergency	345.24	0.00	430.63	0.00	0.00	-430.63	0	Over
4585	Empl. Benefit-Fitness Reimb	36.04	0.00	0.00	0.00	0.00	0.00	0	
4690	Employee Benefits Other	27,392.38	5,258.45	30,998.04	0.00	63,387.00	32,388.96	51	
<b>Salaries &amp; Employee Benefits</b>		<b>61,523.94</b>	<b>13,796.41</b>	<b>72,911.62</b>	<b>0.00</b>	<b>142,346.00</b>	<b>69,434.38</b>	<b>49</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
6250	Donations - Expense	22,829.00	0.00	400.00	0.00	27,112.00	26,712.00	99	
6280	Uniform Allow. Sworn	0.00	0.00	0.00	0.00	900.00	900.00	100	
<b>Materials &amp; Supplies</b>		<b>22,829.00</b>	<b>0.00</b>	<b>400.00</b>	<b>0.00</b>	<b>28,012.00</b>	<b>27,612.00</b>	<b>99</b>	<b>50</b>
<b>End Fund - Dept 050-300</b>		<b>84,352.94</b>	<b>13,796.41</b>	<b>73,311.62</b>	<b>0.00</b>	<b>170,358.00</b>	<b>97,046.38</b>	<b>57</b>	<b>50</b>

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 050-348** Budget Year: 2021

Budget Version 10: Working

DONATIONS - PD/ANIMAL SVCS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2019					Budg / Time		
<b>5000 Materials &amp; Supplies</b>									
5103	Medications/Animal Care Supply	0.00	0.00	436.94	0.00	0.00	-436.94	0	Over
6250	Donations - Expense	32,310.66	1,270.76	14,387.51	0.00	35,781.00	21,393.49	60	
<b>Materials &amp; Supplies</b>		<b>32,310.66</b>	<b>1,270.76</b>	<b>14,824.45</b>	<b>0.00</b>	<b>35,781.00</b>	<b>20,956.55</b>	<b>59</b>	<b>50</b>
<b>End Fund - Dept 050-348</b>		<b>32,310.66</b>	<b>1,270.76</b>	<b>14,824.45</b>	<b>0.00</b>	<b>35,781.00</b>	<b>20,956.55</b>	<b>59</b>	<b>50</b>

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 098-300** Budget Year: 2021

Budget Version 10: Working

JAG JUSTICE ASSISTANCE GRANT		Prior Year's Actuals Thru 12/2019	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	604.18	2,237.64	2,432.64	0.00	0.00	-2,432.64	0 <b>Over</b>
	<b>Non-Recurring Operating</b>	<b>604.18</b>	<b>2,237.64</b>	<b>2,432.64</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,432.64</b>	<b>0 50 Over</b>
<b>End Fund - Dept 098-300</b>		<b>604.18</b>	<b>2,237.64</b>	<b>2,432.64</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,432.64</b>	<b>0 50 OVER</b>

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 099-300 Budget Year: 2021

Budget Version 10: Working

SUPP LAW ENFORCE SERVICE ADMIN		Prior Year's Actuals Thru 12/2019	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	56,252.04	7,920.89	49,072.57	0.00	121,197.00	72,124.43	60	
4690	Employee Benefits Other	41,918.21	6,649.04	41,784.93	0.00	104,977.00	63,192.07	60	
	<b>Salaries &amp; Employee Benefits</b>	<b>98,170.25</b>	<b>14,569.93</b>	<b>90,857.50</b>	<b>0.00</b>	<b>226,174.00</b>	<b>135,316.50</b>	<b>60</b>	<b>50</b>
<b>5400 Purchased Services</b>									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>8900 Other Expenses</b>									
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 099-300</b>		<b>98,170.25</b>	<b>14,569.93</b>	<b>90,857.50</b>	<b>0.00</b>	<b>226,174.00</b>	<b>135,316.50</b>	<b>60</b>	<b>50</b>

Prepared for Police - 008

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 100-300 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	211,245.86	24,523.94	148,085.66	0.00	464,011.00	315,925.34	68		
4050	Salaries - Overtime	16,719.60	0.00	1,108.58	0.00	54,543.00	53,434.42	98		
4051	Salaries - OT Reimbursable	0.00	0.00	0.00	0.00	17,273.00	17,273.00	100		
4585	Empl. Benefit-Fitness Reimb	0.00	0.00	140.00	0.00	0.00	-140.00	0	Over	
4690	Employee Benefits Other	174,223.81	19,730.82	118,961.61	0.00	391,034.00	272,072.39	70		
<b>Salaries &amp; Employee Benefits</b>		<b>402,189.27</b>	<b>44,254.76</b>	<b>268,295.85</b>	<b>0.00</b>	<b>926,861.00</b>	<b>658,565.15</b>	<b>71</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	-140.49	0.00	0.00	0.00	0.00	0.00	0		
5070	Special Department Expenses	0.00	0.00	1,537.50	0.00	0.00	-1,537.50	0	Over	
6283	Uniform Safety Equip	3,391.65	0.00	1,685.60	0.00	0.00	-1,685.60	0	Over	
<b>Materials &amp; Supplies</b>		<b>3,251.16</b>	<b>0.00</b>	<b>3,223.10</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,223.10</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5390	Training	-581.34	0.00	0.00	0.00	0.00	0.00	0		
<b>Other Expenses</b>		<b>-581.34</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>50</b>	
<b>End Fund - Dept 100-300</b>		<b>404,859.09</b>	<b>44,254.76</b>	<b>271,518.95</b>	<b>0.00</b>	<b>926,861.00</b>	<b>655,342.05</b>	<b>71</b>	<b>50</b>	



Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 217-300** Budget Year: 2021

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 12/2019	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 50</b>

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 853-300** Budget Year: 2021

Budget Version 10: Working

PD Parking Service Specialists		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	3,762.93	411.90	3,444.70	0.00	64,048.00	60,603.30	95	
4020	Salaries - Hourly Pay	0.00	64.00	64.00	0.00	0.00	-64.00	0	Over
4050	Salaries - Overtime	579.69	0.00	0.00	0.00	0.00	0.00	0	
4690	Employee Benefits Other	1,845.72	298.89	2,624.68	0.00	46,241.00	43,616.32	94	
<b>Salaries &amp; Employee Benefits</b>		<b>6,188.34</b>	<b>774.79</b>	<b>6,133.38</b>	<b>0.00</b>	<b>110,289.00</b>	<b>104,155.62</b>	<b>94</b>	<b>50</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</b>	<b>50</b>
<b>End Fund - Dept 853-300</b>		<b>6,188.34</b>	<b>774.79</b>	<b>6,133.38</b>	<b>0.00</b>	<b>110,793.00</b>	<b>104,659.62</b>	<b>94</b>	<b>50</b>

Prepared for Police - 008

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 853-300** Budget Year: 2021

Budget Version 10: Working

PD Parking Service Specialists		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining
Category	Description	Actuals	Month	Actuals	brances			Remaining	Budg / Time
		Thru 12/2019	Actuals	Actuals					
<b>Grand Totals : Police</b>		11,552,143.40	1,846,117.07	11,223,229.56	0.00	25,969,567.00	14,746,337.44	57	50

**End Of Report Prepared for Police****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Public Works Department - Engineering

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 12/31/2020

**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 20-21 except for the few items listed below.

## Items of Interest:

### NEW ITEMS

#### Item #1

Location: **Public Works – General - Capital Projects Services**

Expenditure Category: **001-610-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to office expenses.

Action Plan: None needed, this account will be on track by Fiscal Year end.

#### Item #2

Location: **Public Works – General - Capital Projects Services**

Expenditure Category: **001-610-8900**

Description: Other Expenses

Analysis: This category is tracking behind due to upfront advertising/marketing costs.

Action Plan: None needed, this account will be on track by Fiscal Year end.

#### Item #3

Location: **Public Works – Transportation – Planning**

Expenditure Category: **212-655-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront software costs with subscription renewals.

Action Plan: None needed, this account will be on track by Fiscal Year end.

#### Item #4

Location: **Public Works – Sewer - Admin**

Expenditure Category: **850-000-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to actuals.

Action Plan: None needed, this account will be on track by Fiscal Year end.

#### Item #5

Location: **Public Works – Subdivision**

Expenditure Category: **863-000-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly salaries.

Action Plan: None needed, staff will monitor this category to make sure all staff time is captured in real-time billings.

**Item #6**

Location: **Public Works – Private Development-Engineering**

Expenditure Category: **873-615-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to actuals.

Action Plan: None needed, staff will monitor this category and will prepare a supplemental appropriation/budget modification if needed at the end of the year.

**PREVIOUS – NOW ON TRACK**

**Item #1**

Location: **Public Works – Sewer – Development Engineering**

Expenditure Category: **850-615-4000**

Description: Salaries & Employee benefits

Analysis: This category is tracking behind due to hourly pay.

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by end of fiscal year.

**Item #2**

Location: **Public Works – Sewer – Development Engineering**


Expenditure Category: **850-615-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront software costs with subscription renewals.

Action Plan: None needed, this account will be on track by Fiscal Year end.

**APPROVALS:**

	<b>Review</b>	<b>Signature</b>	<b>Date</b>
X	<b>Brendan Ottoboni Department Director- Engineering</b>		1/11/21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

Prepared for DPW - Engineering	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time	
<b>Expenditure by Category</b>							
4000 Salaries & Employee Benefits	263,193	1,576,904	0	3,964,469	2,387,565	60	
5000 Materials & Supplies	1,025	20,546	0	43,549	23,003	53	
5400 Purchased Services	34,319	77,711	19,862	216,049	118,476	55	
8900 Other Expenses	1,148	4,602	0	55,340	50,738	92	
<b>Total For Department(s)</b>	<b>299,685</b>	<b>1,679,763</b>	<b>19,862</b>	<b>4,279,407</b>	<b>2,579,782</b>	<b>60</b>	<b>50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title						
001 - 610	General-Dept Pub Wrks Admin/Eng	16,360	71,423	0	371,443	300,020	81
	Fund 001 Sub-Totals	16,360	71,423	0	371,443	300,020	81
212 - 653	Transportation-Transit Services	94	7,336	0	80,552	73,216	91
212 - 654	Transportation-Trans-Bike/Ped	3,137	27,031	0	92,858	65,827	71
212 - 655	Transportation-Trans-Planning	13,158	67,911	0	292,228	224,317	77
400 - 000	-Funds Administration	164,823	976,271	0	2,126,760	1,150,489	54
400 - 610	-Dept Pub Wrks Admin/Eng	6,342	28,448	0	82,270	53,822	65
850 - 000	Sewer-Funds Administration	1,109	8,735	0	20,688	11,953	58
850 - 615	Sewer-Dev Eng	21,353	153,376	0	315,933	162,557	51
863 - 000	Subdivisions-Funds Administration	228	3,332	953	2,900	-1,385	-48 Over
863 - 615	Subdivisions-Dev Eng	30,182	85,123	6,954	318,420	226,343	71
873 - 615	-Dev Eng	42,897	250,777	11,955	575,355	312,623	54
<b>Total For Fund/Department</b>		<b>299,683</b>	<b>1,679,763</b>	<b>19,862</b>	<b>4,279,407</b>	<b>2,579,782</b>	<b>60 50</b>

**Expenditure Summary by Fund**

Fund	Title						
001	General	16,360	71,423	0	371,443	300,020	81
212	Transportation	16,389	102,278	0	465,638	363,360	78
400	Capital Projects	171,165	1,004,719	0	2,209,030	1,204,311	55
850	Sewer	22,463	162,111	0	336,621	174,510	52
863	Subdivisions	30,411	88,456	7,907	321,320	224,957	70
873	Private Development - Engineering	42,897	250,777	11,955	575,355	312,623	54
<b>Total For Fund(s)</b>		<b>299,685</b>	<b>1,679,764</b>	<b>19,862</b>	<b>4,279,407</b>	<b>2,579,781</b>	<b>60 50</b>

\*\* End of Report \*\*

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

DPW Engineering Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	Budg / Time	
<b>Fund - Dept 001-610</b> GENERAL-CAPITAL PROJECTS SRVCS									
Salaries & Employee Benefits	0.00	16,360.04	71,300.22	0.00	371,443.00	300,142.78	81	50	
Materials & Supplies	0.00	0.00	42.73	0.00	0.00	-42.73	0	50 Over	
Other Expenses	0.00	0.00	80.00	0.00	0.00	-80.00	0	50 Over	
End Fund - Dept 001-610	0.00	16,360.04	71,422.95	0.00	371,443.00	300,020.05	81	50	
<b>Fund - Dept 212-653</b> TRANSIT SERVICES									
Salaries & Employee Benefits	1,376.60	93.87	882.21	0.00	5,552.00	4,669.79	84	50	
Materials & Supplies	638.14	0.00	0.00	0.00	1,500.00	1,500.00	100	50	
Purchased Services	6,523.40	0.00	6,454.00	0.00	73,500.00	67,046.00	91	50	
End Fund - Dept 212-653	8,538.14	93.87	7,336.21	0.00	80,552.00	73,215.79	91	50	
<b>Fund - Dept 212-654</b> TRANSPORTATION-BIKE/PEDS									
Salaries & Employee Benefits	12,247.53	3,136.74	27,011.75	0.00	86,863.00	59,851.25	69	50	
Materials & Supplies	0.00	0.00	18.84	0.00	95.00	76.16	80	50	
Other Expenses	2,522.18	0.00	0.00	0.00	5,900.00	5,900.00	100	50	
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 212-654	14,769.71	3,136.74	27,030.59	0.00	92,858.00	65,827.41	71	50	
<b>Fund - Dept 212-655</b> TRANSPORTATION-PLANNING									
Salaries & Employee Benefits	72,254.13	12,886.75	59,953.59	0.00	277,524.00	217,570.41	78	50	
Materials & Supplies	2,322.60	0.00	7,432.48	0.00	6,169.00	-1,263.48	-20	50 Over	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	2,989.29	271.71	524.76	0.00	8,535.00	8,010.24	94	50	
End Fund - Dept 212-655	77,566.02	13,158.46	67,910.83	0.00	292,228.00	224,317.17	77	50	
<b>Fund - Dept 400-000</b> CAPITAL PROJECTS CLEARING FUND									
Salaries & Employee Benefits	915,064.99	164,823.15	976,270.76	0.00	2,126,760.00	1,150,489.24	54	50	
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	874.32	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 400-000	915,939.31	164,823.15	976,270.76	0.00	2,126,760.00	1,150,489.24	54	50	
<b>Fund - Dept 400-610</b> CAPITAL-CAPITAL PROJECTS SRVCS									
Materials & Supplies	8,399.46	1,008.95	9,210.02	0.00	21,475.00	12,264.98	57	50	
Purchased Services	11,388.84	4,705.47	16,284.33	0.00	34,572.00	18,287.67	53	50	
Other Expenses	7,112.19	627.46	2,953.72	0.00	26,223.00	23,269.28	89	50	
End Fund - Dept 400-610	26,900.49	6,341.88	28,448.07	0.00	82,270.00	53,821.93	65	50	
<b>Fund - Dept 850-000</b> SEWER-ADMN									
Salaries & Employee Benefits	19,435.80	1,109.39	7,884.72	0.00	20,688.00	12,803.28	62	50	
Purchased Services	0.00	0.00	850.00	0.00	0.00	-850.00	0	50 Over	
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 850-000	19,435.80	1,109.39	8,734.72	0.00	20,688.00	11,953.28	58	50	
<b>Fund - Dept 850-615</b> SEWER-DEVELOPMENT SERVICES									
Salaries & Employee Benefits	37,050.51	21,339.71	150,098.24	0.00	307,244.00	157,145.76	51	50	
Materials & Supplies	3,105.83	0.00	3,087.18	0.00	5,710.00	2,622.82	46	50	

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Budget Version 10: Working

Multi Fund/Dept Budget Year: 2021

DPW Engineering Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
Other Expenses	73.23	13.57	190.89	0.00	2,979.00	2,788.11	94	50	
End Fund - Dept 850-615	40,229.57	21,353.28	153,376.31	0.00	315,933.00	162,556.69	51	50	
<b>Fund - Dept 862-615</b> PRIVATE DEV-DEVELOP SERVICES									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
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 862-615	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
<b>Fund - Dept 863-000</b> SUBDIVISION									
Salaries & Employee Benefits	7,112.66	228.44	3,332.40	0.00	1,947.00	-1,385.40	-71	50	Over
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	1,574.86	0.00	0.00	953.10	953.00	-0.10	0	50	Over
End Fund - Dept 863-000	8,687.52	228.44	3,332.40	953.10	2,900.00	-1,385.50	-48	50	OVER
<b>Fund - Dept 863-615</b> SUBDIVISIONS-DEV ENGINEERING									
Salaries & Employee Benefits	52,887.04	4,675.44	36,645.53	0.00	206,593.00	169,947.47	82	50	
Materials & Supplies	704.38	15.75	754.61	0.00	3,100.00	2,345.39	76	50	
Purchased Services	49,382.22	25,293.79	47,022.85	6,954.09	102,024.00	48,047.06	47	50	
Other Expenses	648.88	197.21	700.49	0.00	6,703.00	6,002.51	90	50	
End Fund - Dept 863-615	103,622.52	30,182.19	85,123.48	6,954.09	318,420.00	226,342.43	71	50	
<b>Fund - Dept 873-615</b> PRIVATE DEV-ENGINEERING									
Salaries & Employee Benefits	154,416.48	38,539.00	243,525.06	0.00	559,855.00	316,329.94	57	50	
Materials & Supplies	0.00	0.00	0.00	0.00	5,500.00	5,500.00	100	50	
Purchased Services	3,663.40	4,320.00	7,100.00	11,955.00	5,000.00	-14,055.00	-281	50	Over
Other Expenses	517.07	38.01	152.04	0.00	5,000.00	4,847.96	97	50	
End Fund - Dept 873-615	158,596.95	42,897.01	250,777.10	11,955.00	575,355.00	312,622.90	54	50	
Grand Totals : DPW - Engineering	1,374,286.03	299,684.45	1,679,763.42	19,862.19	4,279,407.00	2,579,781.39	60	50	

End Of Report Prepared for DPW Engineering

Current Year Data Through 12/31/2020

\*\* End of Report \*\*



Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-610 Budget Year: 2021

Budget Version 10: Working

GENERAL-CAPITAL PROJECTS SRVCS		Prior Year's Actuals Thru 12/2019	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	0.00	10,005.90	43,524.41	0.00	224,032.00	180,507.59	81	
4690	Employee Benefits Other	0.00	6,354.14	27,775.81	0.00	147,411.00	119,635.19	81	
	<b>Salaries &amp; Employee Benefits</b>	<b>0.00</b>	<b>16,360.04</b>	<b>71,300.22</b>	<b>0.00</b>	<b>371,443.00</b>	<b>300,142.78</b>	<b>81</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	42.73	0.00	0.00	-42.73	0	Over
	<b>Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>42.73</b>	<b>0.00</b>	<b>0.00</b>	<b>-42.73</b>	<b>0</b>	<b>50 Over</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	80.00	0.00	0.00	-80.00	0	Over
	<b>Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>80.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-80.00</b>	<b>0</b>	<b>50 Over</b>
<b>End Fund - Dept 001-610</b>		<b>0.00</b>	<b>16,360.04</b>	<b>71,422.95</b>	<b>0.00</b>	<b>371,443.00</b>	<b>300,020.05</b>	<b>81</b>	<b>50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 212-653 Budget Year: 2021

Budget Version 10: Working

TRANSIT SERVICES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	728.35	49.45	458.01	0.00	2,920.00	2,461.99	84		
4690	Employee Benefits Other	648.25	44.42	424.20	0.00	2,632.00	2,207.80	84		
<b>Salaries &amp; Employee Benefits</b>		<b>1,376.60</b>	<b>93.87</b>	<b>882.21</b>	<b>0.00</b>	<b>5,552.00</b>	<b>4,669.79</b>	<b>84</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5515	Building Maintenance/Repair	638.14	0.00	0.00	0.00	1,000.00	1,000.00	100		
7320	Custodial Supplies	0.00	0.00	0.00	0.00	500.00	500.00	100		
<b>Materials &amp; Supplies</b>		<b>638.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</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		
5440	Janitorial Services	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100		
7425	Transit Services	6,523.40	0.00	6,454.00	0.00	70,000.00	63,546.00	91		
<b>Purchased Services</b>		<b>6,523.40</b>	<b>0.00</b>	<b>6,454.00</b>	<b>0.00</b>	<b>73,500.00</b>	<b>67,046.00</b>	<b>91</b>	<b>50</b>	
<b>End Fund - Dept 212-653</b>		<b>8,538.14</b>	<b>93.87</b>	<b>7,336.21</b>	<b>0.00</b>	<b>80,552.00</b>	<b>73,215.79</b>	<b>91</b>	<b>50</b>	

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 212-654 Budget Year: 2021

Budget Version 10: Working

TRANSPORTATION-BIKE/PEDS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2019						Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	7,306.68	1,860.84	15,744.23	0.00	50,719.00	34,974.77	69	
4050	Salaries - Overtime	0.00	0.00	191.81	0.00	0.00	-191.81	0	Over
4690	Employee Benefits Other	4,940.85	1,275.90	11,075.71	0.00	36,144.00	25,068.29	69	
<b>Salaries &amp; Employee Benefits</b>		<b>12,247.53</b>	<b>3,136.74</b>	<b>27,011.75</b>	<b>0.00</b>	<b>86,863.00</b>	<b>59,851.25</b>	<b>69</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	18.84	0.00	0.00	-18.84	0	Over
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>18.84</b>	<b>0.00</b>	<b>95.00</b>	<b>76.16</b>	<b>80</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5071	Bike Incentive Program	50.00	0.00	0.00	0.00	600.00	600.00	100	
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5390	Training	2,472.18	0.00	0.00	0.00	5,000.00	5,000.00	100	
<b>Other Expenses</b>		<b>2,522.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,900.00</b>	<b>5,900.00</b>	<b>100</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>14,769.71</b>	<b>3,136.74</b>	<b>27,030.59</b>	<b>0.00</b>	<b>92,858.00</b>	<b>65,827.41</b>	<b>71</b>	<b>50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 212-655 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	37,761.77	7,391.61	34,976.63	0.00	161,325.00	126,348.37	78	
4020	Salaries - Hourly Pay	8,025.00	236.00	236.00	0.00	0.00	-236.00	0	Over
4050	Salaries - Overtime	0.00	0.00	0.49	0.00	0.00	-0.49	0	Over
4690	Employee Benefits Other	26,467.36	5,259.14	24,740.47	0.00	116,199.00	91,458.53	79	
<b>Salaries &amp; Employee Benefits</b>		<b>72,254.13</b>	<b>12,886.75</b>	<b>59,953.59</b>	<b>0.00</b>	<b>277,524.00</b>	<b>217,570.41</b>	<b>78</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5050	Books/Periodicals/Software	2,322.60	0.00	7,346.30	0.00	5,169.00	-2,177.30	-42	Over
5105	Small Tools and Equipment	0.00	0.00	86.18	0.00	1,000.00	913.82	91	
<b>Materials &amp; Supplies</b>		<b>2,322.60</b>	<b>0.00</b>	<b>7,432.48</b>	<b>0.00</b>	<b>6,169.00</b>	<b>-1,263.48</b>	<b>-20</b>	<b>50 Over</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	2,236.80	0.00	-354.40	0.00	5,000.00	5,354.40	107	
5480	Communications	752.49	271.71	879.16	0.00	2,500.00	1,620.84	65	
<b>Other Expenses</b>		<b>2,989.29</b>	<b>271.71</b>	<b>524.76</b>	<b>0.00</b>	<b>8,535.00</b>	<b>8,010.24</b>	<b>94</b>	<b>50</b>
<b>End Fund - Dept 212-655</b>		<b>77,566.02</b>	<b>13,158.46</b>	<b>67,910.83</b>	<b>0.00</b>	<b>292,228.00</b>	<b>224,317.17</b>	<b>77</b>	<b>50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 400-000 Budget Year: 2021

Budget Version 10: Working

CAPITAL PROJECTS CLEARING FUND		Prior Year's Actuals Thru 12/2019	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	509,008.84	94,800.96	564,062.80	0.00	1,244,051.00	679,988.20	55
4020	Salaries - Hourly Pay	52,175.67	6,548.00	28,054.89	0.00	27,890.00	-164.89	-1 <b>Over</b>
4050	Salaries - Overtime	8,992.62	100.92	8,714.17	0.00	23,300.00	14,585.83	63
4690	Employee Benefits Other	344,887.86	63,373.27	375,438.90	0.00	831,519.00	456,080.10	55
<b>Salaries &amp; Employee Benefits</b>		<b>915,064.99</b>	<b>164,823.15</b>	<b>976,270.76</b>	<b>0.00</b>	<b>2,126,760.00</b>	<b>1,150,489.24</b>	<b>54 50</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	874.32	0.00	0.00	0.00	0.00	0.00	0
<b>Other Expenses</b>		<b>874.32</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 400-000</b>		<b>915,939.31</b>	<b>164,823.15</b>	<b>976,270.76</b>	<b>0.00</b>	<b>2,126,760.00</b>	<b>1,150,489.24</b>	<b>54 50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 400-610 Budget Year: 2021

Budget Version 10: Working

CAPITAL-CAPITAL PROJECTS SRVCS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2019					Budg / Time		
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	4,893.44	884.71	4,707.09	0.00	12,000.00	7,292.91	61	
5005	Postage & Mailing	45.86	48.22	48.22	0.00	0.00	-48.22	0	Over
5010	Outside Printing Expense	134.06	0.00	255.25	0.00	475.00	219.75	46	
5050	Books/Periodicals/Software	499.43	0.00	2,748.54	0.00	2,500.00	-248.54	-10	Over
5100	Materials and Supplies	1,550.26	0.00	77.29	0.00	0.00	-77.29	0	Over
5105	Small Tools and Equipment	1,276.41	76.02	1,373.63	0.00	5,000.00	3,626.37	73	
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>8,399.46</b>	<b>1,008.95</b>	<b>9,210.02</b>	<b>0.00</b>	<b>21,475.00</b>	<b>12,264.98</b>	<b>57</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	0.00	0.00	0.00	475.00	475.00	100	
5401	Audit Services	3,259.74	4,705.47	8,072.28	0.00	9,097.00	1,024.72	11	
5555	Maint Agreements Other	8,129.10	0.00	8,212.05	0.00	25,000.00	16,787.95	67	
<b>Purchased Services</b>		<b>11,388.84</b>	<b>4,705.47</b>	<b>16,284.33</b>	<b>0.00</b>	<b>34,572.00</b>	<b>18,287.67</b>	<b>53</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	223.78	0.00	0.00	0.00	437.00	437.00	100	
5160	Licenses/Permits/Fees	115.00	0.00	122.50	0.00	950.00	827.50	87	
5370	Memberships/Dues	831.00	0.00	393.00	0.00	2,200.00	1,807.00	82	
5385	Business Expenses	0.00	0.00	0.00	0.00	95.00	95.00	100	
5390	Training	3,793.34	0.00	50.00	0.00	15,000.00	14,950.00	100	
5480	Communications	2,149.07	627.46	2,388.22	0.00	7,541.00	5,152.78	68	
<b>Other Expenses</b>		<b>7,112.19</b>	<b>627.46</b>	<b>2,953.72</b>	<b>0.00</b>	<b>26,223.00</b>	<b>23,269.28</b>	<b>89</b>	<b>50</b>
<b>End Fund - Dept 400-610</b>		<b>26,900.49</b>	<b>6,341.88</b>	<b>28,448.07</b>	<b>0.00</b>	<b>82,270.00</b>	<b>53,821.93</b>	<b>65</b>	<b>50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 850-000 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	5,256.89	667.56	4,761.61	0.00	12,503.00	7,741.39	62	
4020	Salaries - Hourly Pay	8,169.89	0.00	0.00	0.00	0.00	0.00	0	
4050	Salaries - Overtime	33.06	0.00	0.01	0.00	0.00	-0.01	0	Over
4690	Employee Benefits Other	5,975.96	441.83	3,123.10	0.00	8,185.00	5,061.90	62	
	<b>Salaries &amp; Employee Benefits</b>	<b>19,435.80</b>	<b>1,109.39</b>	<b>7,884.72</b>	<b>0.00</b>	<b>20,688.00</b>	<b>12,803.28</b>	<b>62</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	0.00	0.00	850.00	0.00	0.00	-850.00	0	Over
	<b>Purchased Services</b>	<b>0.00</b>	<b>0.00</b>	<b>850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-850.00</b>	<b>0</b>	<b>50 Over</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>19,435.80</b>	<b>1,109.39</b>	<b>8,734.72</b>	<b>0.00</b>	<b>20,688.00</b>	<b>11,953.28</b>	<b>58</b>	<b>50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 850-615 Budget Year: 2021

Budget Version 10: Working

SEWER-DEVELOPMENT SERVICES		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	40,015.05	12,647.48	86,718.43	0.00	185,874.00	99,155.57	53
4020	Salaries - Hourly Pay	184.20	796.50	6,436.65	0.00	0.00	-6,436.65	0 <b>Over</b>
4050	Salaries - Overtime	1,491.78	0.00	0.00	0.00	0.00	0.00	0
4690	Employee Benefits Other	-4,640.52	7,895.73	56,943.16	0.00	121,370.00	64,426.84	53
<b>Salaries &amp; Employee Benefits</b>		<b>37,050.51</b>	<b>21,339.71</b>	<b>150,098.24</b>	<b>0.00</b>	<b>307,244.00</b>	<b>157,145.76</b>	<b>51 50</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	50.00	0.00	0.00	0.00	310.00	310.00	100
5050	Books/Periodicals/Software	3,055.83	0.00	3,087.18	0.00	5,400.00	2,312.82	43
<b>Materials &amp; Supplies</b>		<b>3,105.83</b>	<b>0.00</b>	<b>3,087.18</b>	<b>0.00</b>	<b>5,710.00</b>	<b>2,622.82</b>	<b>46 50</b>
<b>8900 Other Expenses</b>								
5160	Licenses/Permits/Fees	0.00	0.00	116.00	0.00	570.00	454.00	80
5390	Training	0.00	0.00	0.00	0.00	2,159.00	2,159.00	100
5480	Communications	73.23	13.57	74.89	0.00	250.00	175.11	70
<b>Other Expenses</b>		<b>73.23</b>	<b>13.57</b>	<b>190.89</b>	<b>0.00</b>	<b>2,979.00</b>	<b>2,788.11</b>	<b>94 50</b>
<b>End Fund - Dept 850-615</b>		<b>40,229.57</b>	<b>21,353.28</b>	<b>153,376.31</b>	<b>0.00</b>	<b>315,933.00</b>	<b>162,556.69</b>	<b>51 50</b>



Prepared for DPW Engineering - 009

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 862-615 Budget Year: 2021

Budget Version 10: Working

PRIVATE DEV-DEVELOP SERVICES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000</b>	<b>Salaries &amp; Employee Benefits</b>								
	Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>5000</b>	<b>Materials &amp; Supplies</b>								
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>5400</b>	<b>Purchased Services</b>								
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>8900</b>	<b>Other Expenses</b>								
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 862-615</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>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 863-000 Budget Year: 2021

Budget Version 10: Working

SUBDIVISION		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	4,107.25	129.71	1,842.37	0.00	1,089.00	-753.37	-69	Over	
4020	Salaries - Hourly Pay	0.00	0.00	73.75	0.00	0.00	-73.75	0	Over	
4690	Employee Benefits Other	3,005.41	98.73	1,416.28	0.00	858.00	-558.28	-65	Over	
<b>Salaries &amp; Employee Benefits</b>		<b>7,112.66</b>	<b>228.44</b>	<b>3,332.40</b>	<b>0.00</b>	<b>1,947.00</b>	<b>-1,385.40</b>	<b>-71</b>	<b>50</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	1,574.86	0.00	0.00	953.10	953.00	-0.10	0	Over	
<b>Purchased Services</b>		<b>1,574.86</b>	<b>0.00</b>	<b>0.00</b>	<b>953.10</b>	<b>953.00</b>	<b>-0.10</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>End Fund - Dept 863-000</b>		<b>8,687.52</b>	<b>228.44</b>	<b>3,332.40</b>	<b>953.10</b>	<b>2,900.00</b>	<b>-1,385.50</b>	<b>-48</b>	<b>50</b>	<b>OVER</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 863-615 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	33,444.13	2,928.89	24,068.46	0.00	128,411.00	104,342.54	81	
4020	Salaries - Hourly Pay	174.65	0.00	24.95	0.00	0.00	-24.95	0	Over
4050	Salaries - Overtime	654.48	0.00	829.24	0.00	0.00	-829.24	0	Over
4690	Employee Benefits Other	18,613.78	1,746.55	11,722.88	0.00	78,182.00	66,459.12	85	
	<b>Salaries &amp; Employee Benefits</b>	<b>52,887.04</b>	<b>4,675.44</b>	<b>36,645.53</b>	<b>0.00</b>	<b>206,593.00</b>	<b>169,947.47</b>	<b>82</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	0.00	0.00	500.00	500.00	100	
5005	Postage & Mailing	72.87	15.75	116.60	0.00	300.00	183.40	61	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	200.00	200.00	100	
5050	Books/Periodicals/Software	631.51	0.00	638.01	0.00	1,600.00	961.99	60	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100	
	<b>Materials &amp; Supplies</b>	<b>704.38</b>	<b>15.75</b>	<b>754.61</b>	<b>0.00</b>	<b>3,100.00</b>	<b>2,345.39</b>	<b>76</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5400	Professional Services	49,223.48	24,246.90	45,226.90	6,954.09	100,000.00	47,819.01	48	
5401	Audit Services	158.74	1,046.89	1,795.95	0.00	2,024.00	228.05	11	
	<b>Purchased Services</b>	<b>49,382.22</b>	<b>25,293.79</b>	<b>47,022.85</b>	<b>6,954.09</b>	<b>102,024.00</b>	<b>48,047.06</b>	<b>47</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	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	0.00	0.00	0.00	0.00	3,928.00	3,928.00	100	
5480	Communications	648.88	197.21	700.49	0.00	1,600.00	899.51	56	
	<b>Other Expenses</b>	<b>648.88</b>	<b>197.21</b>	<b>700.49</b>	<b>0.00</b>	<b>6,703.00</b>	<b>6,002.51</b>	<b>90</b>	<b>50</b>
<b>End Fund - Dept 863-615</b>		<b>103,622.52</b>	<b>30,182.19</b>	<b>85,123.48</b>	<b>6,954.09</b>	<b>318,420.00</b>	<b>226,342.43</b>	<b>71</b>	<b>50</b>

Prepared for DPW Engineering - 009

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 873-615 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	141,899.43	23,213.45	153,470.85	0.00	345,293.00	191,822.15	56		
4050	Salaries - Overtime	33.68	1,126.06	3,706.10	0.00	0.00	-3,706.10	0	Over	
4690	Employee Benefits Other	12,483.37	14,199.49	86,348.11	0.00	214,562.00	128,213.89	60		
<b>Salaries &amp; Employee Benefits</b>		<b>154,416.48</b>	<b>38,539.00</b>	<b>243,525.06</b>	<b>0.00</b>	<b>559,855.00</b>	<b>316,329.94</b>	<b>57</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	0.00	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	0.00	0.00	1,500.00	1,500.00	100		
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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>100</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5400	Professional Services	3,663.40	4,320.00	7,100.00	11,955.00	5,000.00	-14,055.00	-281	Over	
<b>Purchased Services</b>		<b>3,663.40</b>	<b>4,320.00</b>	<b>7,100.00</b>	<b>11,955.00</b>	<b>5,000.00</b>	<b>-14,055.00</b>	<b>-281</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5140	Advertising/Marketing	136.35	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	380.72	38.01	152.04	0.00	1,500.00	1,347.96	90		
<b>Other Expenses</b>		<b>517.07</b>	<b>38.01</b>	<b>152.04</b>	<b>0.00</b>	<b>5,000.00</b>	<b>4,847.96</b>	<b>97</b>	<b>50</b>	
<b>End Fund - Dept 873-615</b>		<b>158,596.95</b>	<b>42,897.01</b>	<b>250,777.10</b>	<b>11,955.00</b>	<b>575,355.00</b>	<b>312,622.90</b>	<b>54</b>	<b>50</b>	

Prepared for DPW Engineering - 009

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 873-615 Budget Year: 2021

Budget Version 10: Working

PRIVATE DEV-ENGINEERING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining
Category	Description	Actuals	Month	Actuals	brances			Remaining	Budg / Time
		Thru 12/2019	Actuals	Actuals					
<b>Grand Totals : DPW - Engineering</b>		1,374,286.03	299,684.45	1,679,763.42	19,862.19	4,279,407.00	2,579,781.39	60	50

**End Of Report Prepared for DPW Engineering**

**Current Year Data Through 12/31/2020**

**\*\* End of Report \*\***

# Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 12/31/20

**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 Department are on track for FY 20-21 except for the few items listed below.

## Items of Interest:

### **NEW**

#### **Item #1**

**Location:** Public Works Administration

**Expenditure Category:** 001-601-5400

**Description:** Purchased Services

**Analysis:** This category is tracking behind due to portable toilet rental charges under the Portable Toilet Program line item.

**Action Plan:** Public Works O&M Director will work with City Manager to find a funding source for the remainder of the year.

#### **Item #2**

**Location:** Street Trees/Public Plantings

**Expenditure Category:** 002-686-5400

**Description:** Purchased Services

**Analysis:** This category is tracking behind due to three large payments made to West Coast Arborists for street tree removals.

**Action Plan:** Purchased Services budget should be on track by year end.

#### **Item #3**

**Location:** Parking Revenue - Admin

**Expenditure Category:** 853-000-5400

**Description:** Purchased Services

**Analysis:** This category is tracking behind due to payments made to Dixon Resources Unlimited for parking consultation services.

**Action Plan:** This Fund/Dep't should be moved to Engineering's report.

**Item #4**

Location: **Parking Revenue – Parking Facility Mtce**

Expenditure Category: **853-660-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to the purchase of 24 new parking meters.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #5**

Location: **Facility Maintenance**

Expenditure Category: **933-000-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to a coding error on a CalCard receipt. The charge should have been coded to Capital Project 50034 instead of this Operating account.

Action Plan: Staff will complete a Finance Correction Form to have the charge transferred to the the correct account.

**PREVIOUS****Item #1**

Location: **Public Works Administration**

Expenditure Category: **001-601-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to both of the Public Works Departments (Engineering and Operations & Maintenance) charging time to this category.

Action Plan: The Finance Deputy Director will be moving the Engineering charges to 001-610. The 001-601 Salary & Benefits budget should then be on track.

**Item #2**

Location: **Public Works Administration**

Expenditure Category: **001-601-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to the Mobile MMS subscription being paid in October for Fiscal Year 2020/21. In addition, a large number of 2021 calendars were purchased in December.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #3**

Location: **Street Cleaning**

Expenditure Category: **001-620-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to large safety equipment purchases (vests, long and short sleeve orange shirts, reflective pants, gloves, masks, and other PPE). These charges were distributed across six O&M Divisions (Street Cleaning = 14%). In addition, a new Plotter was purchased for O&M and the charges were also distributed across six Divisions (Street Cleaning = 15%). Finally, an order of 100 ‘trash pickers’ were purchased to use during encampment clean-ups.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #4**

Location: **Public Right-of-Way Mtce**

Expenditure Category: **001-650-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to five large SS1 Emulsion purchases for roadwork projects, three large Thermoplastic purchases for roadway painting/stripping, and a one-time traffic signal controller purchase.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #5**

Location: **Street Trees/Public Plantings**

Expenditure Category: **002-686-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to large safety equipment purchases (vests, long and short sleeve orange shirts, reflective pants, gloves, masks, and other PPE). These purchases were distributed amongst six O&M Divisions and each Division was charged a percentage of the purchase (Street Trees = 22%). In addition, a lot of tree planting supplies were purchased in November and December.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #6**

Location: **Central Garage**

Expenditure Category: **929-630-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to an emergency repair needed for Fire Engine 5, conducted by Hi-Tech Emergency Vehicle Services.

Action Plan: Purchased Services budget should be on track by year end.

**Item #7**

Location: **Municipal Buildings Maintenance**

Expenditure Category: **930-640-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to a Street Trees employee temporarily helping out in the Facilities division. In addition, there are charges for overtime and light duty line items that do not have budget assigned.

Action Plan: Staff will monitor this category and if necessary, prepare a supplemental appropriation to add budget to this category to cover the additional salary/benefits charges.

**Item #8**

Location: **Municipal Building Maintenance**

Expenditure Category: **930-640-5400**

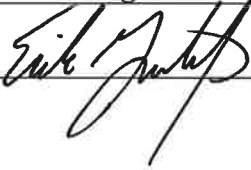
Description: Purchased Services

Analysis: This category is tracking behind due to two large HVAC repairs at Fire Station #3 and the Amtrak Station. In addition, TriCounties Building Maintenance has been providing extra cleaning services at various City facilities in response to the COVID-19 pandemic. Finally, numerous dumpster rentals have been charged to the Sweeping/Trash Disposal line item for use at various City properties (Depot Park, Amtrak Station, Fire Station #3).



Action Plan: Staff will monitor this category and if necessary, prepare a supplemental appropriation or budget modification to add budget to this category at the end of the year.

**APPROVALS:**

	<b>Review</b>	<b>Signature</b>	<b>Date</b>
<b>X</b>	<b>Erik Gustafson Department Director- O&amp;M</b>		1-15-21

**City of Chico**  
**2020-21 Annual Budget**  
**Department Operating Summary**

Data Through 12/31/2020

		Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Prepared for DPW - Operations</b>							
<b>Expenditure by Category</b>							
4000	Salaries & Employee Benefits	599,093	3,575,632	0	8,495,368	4,919,736	58
5000	Materials & Supplies	163,734	765,741	0	1,855,614	1,089,873	59
5400	Purchased Services	238,582	1,187,993	242,304	3,066,795	1,636,498	53
8900	Other Expenses	35,735	137,093	0	545,665	408,572	75
8910	Non-Recurring Operating	0	0	0	76,200	76,200	100
<b>Total For Department(s)</b>		<b>1,037,144</b>	<b>5,666,459</b>	<b>242,304</b>	<b>14,039,642</b>	<b>8,130,879</b>	<b>58 50</b>

**Expenditure Summary by Fund - Dept**

Fund - Dept	Title						
001 - 110	General-Environmental Services	5,775	29,635	0	69,677	40,042	57
001 - 601	General-Gen Svs Dept Admin	11,313	114,416	0	122,996	8,580	7
001 - 620	General-Street Cleaning	97,381	328,761	0	962,380	633,619	66
001 - 650	General-Public Right-of-Way Maint	67,087	624,262	0	1,322,705	698,443	53
Fund 001 Sub-Totals		181,556	1,097,074	0	2,477,758	1,380,684	56
002 - 682	Park-Parks/Open Spaces	101,603	599,570	0	1,370,011	770,441	56
002 - 686	Park-Street Trees/Public Plantings	76,812	518,339	123,238	1,232,091	590,514	48
050 - 682	Donations-Parks/Open Spaces	0	0	0	82,413	82,413	100
100 - 686	Grants-Oper Activities-Street	6,753	65,088	20,991	344,860	258,781	75
212 - 650	Transportation-Public Right-of-Way	795	24,336	0	103,266	78,930	76
212 - 659	Transportation-Trans-Depot	2,465	12,411	0	45,307	32,896	73
850 - 670	Sewer-Water Poll Control Plant	398,945	1,827,160	2,492	4,836,876	3,007,224	62
853 - 000	Parking Revenue-Funds	1,678	11,983	3,432	27,158	11,743	43
853 - 660	Parking Revenue-Parking Facilities	40,991	186,118	0	425,664	239,546	56
856 - 691	Airport-Aviation Fac Mtnc	30,389	146,792	92,151	687,900	448,957	65
929 - 630	Central Garage-Central Garage	97,354	579,843	0	1,258,062	678,219	54
930 - 640	Muni Bldgs Maint-Bldg/Fac Maint	94,405	571,167	0	1,077,100	505,933	47
933 - 000	Facility Maintenance-Funds	0	1,299	0	0	-1,299	0 Over
941 - 614	Maint Dist Admin-Maint Dist Admin	3,397	25,280	0	71,176	45,896	64
<b>Total For Fund/Department</b>		<b>1,037,143</b>	<b>5,666,460</b>	<b>242,304</b>	<b>14,039,642</b>	<b>8,130,878</b>	<b>58 50</b>

**Expenditure Summary by Fund**

Fund	Title						
001	General	181,557	1,097,074	0	2,477,758	1,380,684	56
002	Park	178,415	1,117,909	123,238	2,602,102	1,360,955	52
050	Donations	0	0	0	82,413	82,413	100
100	Grants-Operating Activities	6,753	65,088	20,991	344,860	258,781	75
212	Transportation	3,260	36,747	0	148,573	111,826	75
850	Sewer	398,945	1,827,160	2,492	4,836,876	3,007,224	62
853	Parking Revenue	42,669	198,100	3,432	452,822	251,290	55
856	Airport	30,389	146,792	92,151	687,900	448,957	65
929	Central Garage	97,354	579,843	0	1,258,062	678,219	54
930	Municipal Buildings Maintenance	94,405	571,167	0	1,077,100	505,933	47
933	Facility Maintenance	0	1,299	0	0	-1,299	0 Over
941	Maintenance District Administration	3,397	25,280	0	71,176	45,896	64
<b>Total For Fund(s)</b>		<b>1,037,144</b>	<b>5,666,459</b>	<b>242,304</b>	<b>14,039,642</b>	<b>8,130,879</b>	<b>58 50</b>

\*\* End of Report \*\*

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
<b>Fund - Dept 001-110</b> GENERAL-ENVIRONMENTAL SVCS									
Salaries & Employee Benefits	30,872.60	5,774.94	29,634.82	0.00	66,327.00	36,692.18	55	50	
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	248.82	0.00	0.00	0.00	3,350.00	3,350.00	100	50	
<b>End Fund - Dept 001-110</b>	<b>31,121.42</b>	<b>5,774.94</b>	<b>29,634.82</b>	<b>0.00</b>	<b>69,677.00</b>	<b>40,042.18</b>	<b>57</b>	<b>50</b>	
<b>Fund - Dept 001-601</b> Public Works Administration									
Salaries & Employee Benefits	170,219.62	5,101.44	61,184.41	0.00	90,656.00	29,471.59	33	50	
Materials & Supplies	18,133.60	392.80	19,041.14	0.00	23,300.00	4,258.86	18	50	
Purchased Services	54.48	5,287.28	31,816.35	0.00	0.00	-31,816.35	0	50	Over
Other Expenses	4,699.17	531.87	2,373.69	0.00	9,040.00	6,666.31	74	50	
<b>End Fund - Dept 001-601</b>	<b>193,106.87</b>	<b>11,313.39</b>	<b>114,415.59</b>	<b>0.00</b>	<b>122,996.00</b>	<b>8,580.41</b>	<b>7</b>	<b>50</b>	
<b>Fund - Dept 001-620</b> GENERAL-STREET CLEANING									
Salaries & Employee Benefits	338,902.93	81,641.17	273,163.18	0.00	811,955.00	538,791.82	66	50	
Materials & Supplies	1,760.93	17.99	4,830.53	0.00	6,100.00	1,269.47	21	50	
Purchased Services	62,658.28	11,078.88	44,791.07	0.00	122,425.00	77,633.93	63	50	
Other Expenses	9,724.77	4,642.91	5,976.61	0.00	21,900.00	15,923.39	73	50	
<b>End Fund - Dept 001-620</b>	<b>413,046.91</b>	<b>97,380.95</b>	<b>328,761.39</b>	<b>0.00</b>	<b>962,380.00</b>	<b>633,618.61</b>	<b>66</b>	<b>50</b>	
<b>Fund - Dept 001-650</b> GENERAL-PUBLIC ROW MTCE									
Salaries & Employee Benefits	452,486.14	57,961.30	467,865.67	0.00	1,059,980.00	592,114.33	56	50	
Materials & Supplies	84,101.31	8,294.97	150,303.46	0.00	233,300.00	82,996.54	36	50	
Purchased Services	7,865.42	42.02	3,080.87	0.00	17,500.00	14,419.13	82	50	
Other Expenses	6,662.33	788.97	3,011.87	0.00	11,925.00	8,913.13	75	50	
<b>End Fund - Dept 001-650</b>	<b>551,115.20</b>	<b>67,087.26</b>	<b>624,261.87</b>	<b>0.00</b>	<b>1,322,705.00</b>	<b>698,443.13</b>	<b>53</b>	<b>50</b>	
<b>Fund - Dept 002-682</b> PARK-PARKS AND OPEN SPACES									
Salaries & Employee Benefits	412,317.96	64,115.34	393,019.06	0.00	855,505.00	462,485.94	54	50	
Materials & Supplies	24,161.38	1,924.91	23,339.62	0.00	81,595.00	58,255.38	71	50	
Purchased Services	118,878.53	31,140.57	133,441.41	0.00	291,424.00	157,982.59	54	50	
Other Expenses	53,376.67	4,422.49	49,770.15	0.00	141,487.00	91,716.85	65	50	
<b>End Fund - Dept 002-682</b>	<b>608,734.54</b>	<b>101,603.31</b>	<b>599,570.24</b>	<b>0.00</b>	<b>1,370,011.00</b>	<b>770,440.76</b>	<b>56</b>	<b>50</b>	
<b>Fund - Dept 002-686</b> PARK-STREET TREE/PUB PLNT									
Salaries & Employee Benefits	286,911.88	52,177.53	328,370.87	0.00	727,176.00	398,805.13	55	50	
Materials & Supplies	6,244.82	893.87	8,303.24	0.00	14,210.00	5,906.76	42	50	
Purchased Services	110,551.47	23,106.54	177,702.18	123,238.00	480,723.00	179,782.82	37	50	
Other Expenses	4,193.08	634.19	3,962.71	0.00	9,982.00	6,019.29	60	50	
<b>End Fund - Dept 002-686</b>	<b>407,901.25</b>	<b>76,812.13</b>	<b>518,339.00</b>	<b>123,238.00</b>	<b>1,232,091.00</b>	<b>590,514.00</b>	<b>48</b>	<b>50</b>	
<b>Fund - Dept 050-682</b> DONATIONS									
Materials & Supplies	665.09	0.00	0.00	0.00	82,413.00	82,413.00	100	50	
<b>End Fund - Dept 050-682</b>	<b>665.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,413.00</b>	<b>82,413.00</b>	<b>100</b>	<b>50</b>	
<b>Fund - Dept 050-686</b> DONATIONS - STREET TREES									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50	

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
End Fund - Dept 050-686		0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>Fund - Dept 100-686</b> GRANTS ST TREE/PUB PLANTING									
Salaries & Employee Benefits		8,173.05	6,537.77	35,431.71	0.00	84,030.00	48,598.29	58	50
Materials & Supplies		0.00	0.00	0.00	0.00	5,000.00	5,000.00	100	50
Purchased Services		11,502.52	215.00	29,656.22	20,990.78	255,830.00	205,183.00	80	50
End Fund - Dept 100-686		19,675.57	6,752.77	65,087.93	20,990.78	344,860.00	258,781.29	75	50
<b>Fund - Dept 212-650</b> TRANSIT SERVICES - PUBLIC ROW									
Salaries & Employee Benefits		0.00	795.31	24,336.00	0.00	103,266.00	78,930.00	76	50
End Fund - Dept 212-650		0.00	795.31	24,336.00	0.00	103,266.00	78,930.00	76	50
<b>Fund - Dept 212-659</b> TRANSPORTATION-DEPOT									
Salaries & Employee Benefits		1,548.95	93.87	882.21	0.00	5,552.00	4,669.79	84	50
Materials & Supplies		549.19	0.00	0.00	0.00	1,800.00	1,800.00	100	50
Purchased Services		14,562.50	2,370.98	11,528.84	0.00	37,705.00	26,176.16	69	50
Other Expenses		0.00	0.00	0.00	0.00	250.00	250.00	100	50
End Fund - Dept 212-659		16,660.64	2,464.85	12,411.05	0.00	45,307.00	32,895.95	73	50
<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
End Fund - Dept 321-000		0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>Fund - Dept 850-670</b> SEWER-WPCP									
Salaries & Employee Benefits		891,435.01	165,510.98	1,014,605.53	0.00	2,568,111.00	1,553,505.47	60	50
Materials & Supplies		460,593.56	105,358.96	327,557.95	0.00	874,756.00	547,198.05	63	50
Purchased Services		414,267.66	106,103.29	433,454.41	2,492.33	1,087,658.00	651,711.26	60	50
Other Expenses		114,347.04	21,971.38	51,542.30	0.00	265,151.00	213,608.70	81	50
Non-Recurring Operating		0.00	0.00	0.00	0.00	41,200.00	41,200.00	100	50
End Fund - Dept 850-670		1,880,643.27	398,944.61	1,827,160.19	2,492.33	4,836,876.00	3,007,223.48	62	50
<b>Fund - Dept 853-000</b> PARKING REVENUE-ADMN									
Purchased Services		10,304.72	1,677.50	11,982.67	3,431.51	27,158.00	11,743.82	43	50
End Fund - Dept 853-000		10,304.72	1,677.50	11,982.67	3,431.51	27,158.00	11,743.82	43	50
<b>Fund - Dept 853-660</b> PKG REVENUE-PKG FAC MTCE									
Salaries & Employee Benefits		162,085.28	20,154.77	130,169.94	0.00	267,938.00	137,768.06	51	50
Materials & Supplies		10,580.38	13,553.95	24,016.41	0.00	41,200.00	17,183.59	42	50
Purchased Services		38,364.02	7,065.59	30,991.89	0.00	113,126.00	82,134.11	73	50
Other Expenses		879.72	217.04	939.42	0.00	3,400.00	2,460.58	72	50
End Fund - Dept 853-660		211,909.40	40,991.35	186,117.66	0.00	425,664.00	239,546.34	56	50
<b>Fund - Dept 856-000</b> AIRPORT-ADMN									
Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 856-000		0.00	0.00	0.00	0.00	0.00	0.00	0	50

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Multi Fund/Dept Budget Year: 2021

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time		
<b>Fund - Dept 856-691</b> AIRPORT-AVIATN FAC MTCE									
Salaries & Employee Benefits	134,645.45	16,734.12	103,707.80	0.00	352,944.00	249,236.20	71	50	
Materials & Supplies	14,227.84	264.47	3,357.70	0.00	26,120.00	22,762.30	87	50	
Purchased Services	40,443.32	11,754.53	32,804.50	92,151.09	280,941.00	155,985.41	56	50	
Other Expenses	7,791.48	1,635.48	6,921.61	0.00	27,895.00	20,973.39	75	50	
<b>End Fund - Dept 856-691</b>	<b>197,108.09</b>	<b>30,388.60</b>	<b>146,791.61</b>	<b>92,151.09</b>	<b>687,900.00</b>	<b>448,957.30</b>	<b>65</b>	<b>50</b>	
<b>Fund - Dept 929-630</b> CENTRAL GARAGE									
Salaries & Employee Benefits	236,947.91	59,094.54	347,876.24	0.00	777,942.00	430,065.76	55	50	
Materials & Supplies	130,220.52	31,569.02	161,779.83	0.00	336,430.00	174,650.17	52	50	
Purchased Services	25,173.14	6,444.50	62,100.27	0.00	91,455.00	29,354.73	32	50	
Other Expenses	6,093.46	245.97	8,086.82	0.00	32,235.00	24,148.18	75	50	
Non-Recurring Operating	25,365.18	0.00	0.00	0.00	20,000.00	20,000.00	100	50	
<b>End Fund - Dept 929-630</b>	<b>423,800.21</b>	<b>97,354.03</b>	<b>579,843.16</b>	<b>0.00</b>	<b>1,258,062.00</b>	<b>678,218.84</b>	<b>54</b>	<b>50</b>	
<b>Fund - Dept 930-640</b> MUNI BLDGS MTCE-BLG/FC MTCE									
Salaries & Employee Benefits	196,162.41	60,078.84	342,881.89	0.00	659,060.00	316,178.11	48	50	
Materials & Supplies	20,678.13	1,386.73	42,933.58	0.00	128,640.00	85,706.42	67	50	
Purchased Services	136,233.77	32,295.12	180,843.38	0.00	255,350.00	74,506.62	29	50	
Other Expenses	2,415.17	644.38	4,507.82	0.00	19,050.00	14,542.18	76	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100	50	
<b>End Fund - Dept 930-640</b>	<b>355,489.48</b>	<b>94,405.07</b>	<b>571,166.67</b>	<b>0.00</b>	<b>1,077,100.00</b>	<b>505,933.33</b>	<b>47</b>	<b>50</b>	
<b>Fund - Dept 933-000</b> FACILITY MAINTENANCE									
Purchased Services	0.00	0.00	1,299.00	0.00	0.00	-1,299.00	0	50	Over
<b>End Fund - Dept 933-000</b>	<b>0.00</b>	<b>0.00</b>	<b>1,299.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,299.00</b>	<b>0</b>	<b>50</b>	<b>OVER</b>
<b>Fund - Dept 941-614</b> MAINTENANCE DISTRICT ADMIN									
Salaries & Employee Benefits	22,735.59	3,320.98	22,502.28	0.00	64,926.00	42,423.72	65	50	
Materials & Supplies	0.00	76.02	277.22	0.00	750.00	472.78	63	50	
Purchased Services	2,500.00	0.00	2,500.00	0.00	5,500.00	3,000.00	55	50	
<b>End Fund - Dept 941-614</b>	<b>25,235.59</b>	<b>3,397.00</b>	<b>25,279.50</b>	<b>0.00</b>	<b>71,176.00</b>	<b>45,896.50</b>	<b>64</b>	<b>50</b>	
<b>Grand Totals : DPW - Operations</b>	<b>5,346,518.25</b>	<b>1,037,143.07</b>	<b>5,666,458.35</b>	<b>242,303.71</b>	<b>14,039,642.00</b>	<b>8,130,879.94</b>	<b>58</b>	<b>50</b>	

End Of Report Prepared for DPW Operations

Current Year Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 001-110 Budget Year: 2021

Budget Version 10: Working

GENERAL-ENVIRONMENTAL SVCS		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	19,763.70	3,529.35	17,852.48	0.00	39,669.00	21,816.52	55
4690	Employee Benefits Other	11,108.90	2,245.59	11,782.34	0.00	26,658.00	14,875.66	56
<b>Salaries &amp; Employee Benefits</b>		<b>30,872.60</b>	<b>5,774.94</b>	<b>29,634.82</b>	<b>0.00</b>	<b>66,327.00</b>	<b>36,692.18</b>	<b>55 50</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	248.82	0.00	0.00	0.00	600.00	600.00	100
5390	Training	0.00	0.00	0.00	0.00	250.00	250.00	100
<b>Other Expenses</b>		<b>248.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,350.00</b>	<b>3,350.00</b>	<b>100 50</b>
<b>End Fund - Dept 001-110</b>		<b>31,121.42</b>	<b>5,774.94</b>	<b>29,634.82</b>	<b>0.00</b>	<b>69,677.00</b>	<b>40,042.18</b>	<b>57 50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-601 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	102,194.02	3,167.39	36,775.41	0.00	53,266.00	16,490.59	31		
4020	Salaries - Hourly Pay	503.57	0.00	22.89	0.00	0.00	-22.89	0	Over	
4050	Salaries - Overtime	0.12	0.00	280.20	0.00	0.00	-280.20	0	Over	
4690	Employee Benefits Other	67,521.91	1,934.05	24,105.91	0.00	37,390.00	13,284.09	36		
<b>Salaries &amp; Employee Benefits</b>		<b>170,219.62</b>	<b>5,101.44</b>	<b>61,184.41</b>	<b>0.00</b>	<b>90,656.00</b>	<b>29,471.59</b>	<b>33</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5000	Office Expense	2,515.50	229.11	2,341.03	0.00	5,500.00	3,158.97	57		
5005	Postage & Mailing	503.07	163.69	642.84	0.00	1,500.00	857.16	57		
5010	Outside Printing Expense	24.66	0.00	177.73	0.00	500.00	322.27	64		
5050	Books/Periodicals/Software	14,778.38	0.00	15,879.54	0.00	15,500.00	-379.54	-2	Over	
5100	Materials and Supplies	311.99	0.00	0.00	0.00	300.00	300.00	100		
<b>Materials &amp; Supplies</b>		<b>18,133.60</b>	<b>392.80</b>	<b>19,041.14</b>	<b>0.00</b>	<b>23,300.00</b>	<b>4,258.86</b>	<b>18</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5441	Portable Toilet Program	54.48	5,287.28	31,816.35	0.00	0.00	-31,816.35	0	Over	
<b>Purchased Services</b>		<b>54.48</b>	<b>5,287.28</b>	<b>31,816.35</b>	<b>0.00</b>	<b>0.00</b>	<b>-31,816.35</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>8900 Other Expenses</b>										
5140	Advertising/Marketing	772.81	0.00	110.00	0.00	2,000.00	1,890.00	94		
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	600.00	600.00	100		
5370	Memberships/Dues	686.23	0.00	0.00	0.00	500.00	500.00	100		
5390	Training	632.04	0.00	0.00	0.00	600.00	600.00	100		
5480	Communications	2,608.09	531.87	2,263.69	0.00	5,340.00	3,076.31	58		
<b>Other Expenses</b>		<b>4,699.17</b>	<b>531.87</b>	<b>2,373.69</b>	<b>0.00</b>	<b>9,040.00</b>	<b>6,666.31</b>	<b>74</b>	<b>50</b>	
<b>End Fund - Dept 001-601</b>		<b>193,106.87</b>	<b>11,313.39</b>	<b>114,415.59</b>	<b>0.00</b>	<b>122,996.00</b>	<b>8,580.41</b>	<b>7</b>	<b>50</b>	

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-620 Budget Year: 2021

Budget Version 10: Working

GENERAL-STREET CLEANING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	183,475.58	39,937.73	144,880.12	0.00	442,104.00	297,223.88	67
4020	Salaries - Hourly Pay	1,382.88	816.00	816.00	0.00	0.00	-816.00	0 <b>Over</b>
4050	Salaries - Overtime	8,116.61	7,839.48	9,689.60	0.00	12,300.00	2,610.40	21
4690	Employee Benefits Other	145,927.86	33,047.96	117,777.46	0.00	357,551.00	239,773.54	67
<b>Salaries &amp; Employee Benefits</b>		<b>338,902.93</b>	<b>81,641.17</b>	<b>273,163.18</b>	<b>0.00</b>	<b>811,955.00</b>	<b>538,791.82</b>	<b>66 50</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	0.00	17.99	17.99	0.00	0.00	-17.99	0 <b>Over</b>
5005	Postage & Mailing	175.98	0.00	0.00	0.00	500.00	500.00	100
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	200.00	200.00	100
5100	Materials and Supplies	112.35	0.00	3.21	0.00	700.00	696.79	100
5105	Small Tools and Equipment	166.70	0.00	1,838.97	0.00	1,500.00	-338.97	-23 <b>Over</b>
5110	Safety Equipment	1,283.18	0.00	2,472.48	0.00	1,700.00	-772.48	-45 <b>Over</b>
7338	Storm Drain Supplies	22.72	0.00	497.88	0.00	1,500.00	1,002.12	67
<b>Materials &amp; Supplies</b>		<b>1,760.93</b>	<b>17.99</b>	<b>4,830.53</b>	<b>0.00</b>	<b>6,100.00</b>	<b>1,269.47</b>	<b>21 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	51,578.60	5,715.36	27,237.99	0.00	68,100.00	40,862.01	60
5415	Landscape Maintenance	1,521.00	309.40	1,547.00	0.00	0.00	-1,547.00	0 <b>Over</b>
7202	Fair St Detent Pnd Mon & Main	0.00	0.00	0.00	0.00	1,750.00	1,750.00	100
7347	Weed Control	6,885.00	4,804.12	14,143.26	0.00	21,150.00	7,006.74	33
7374	Downtown Trash Pick-up	-700.00	0.00	0.00	0.00	22,000.00	22,000.00	100
7375	Sweeping/Trash Disposal	402.00	0.00	78.33	0.00	625.00	546.67	87
7394	Hazardous Materials Disposal	621.68	0.00	0.00	0.00	1,000.00	1,000.00	100
7413	Outside Repairs/Services Other	2,350.00	250.00	1,784.49	0.00	7,800.00	6,015.51	77
<b>Purchased Services</b>		<b>62,658.28</b>	<b>11,078.88</b>	<b>44,791.07</b>	<b>0.00</b>	<b>122,425.00</b>	<b>77,633.93</b>	<b>63 50</b>
<b>8900 Other Expenses</b>								
5140	Advertising/Marketing	376.52	0.00	176.31	0.00	1,200.00	1,023.69	85
5160	Licenses/Permits/Fees	4,354.00	4,577.00	4,577.00	0.00	5,600.00	1,023.00	18
5300	Lease/Rental Expense	4,628.00	0.00	0.00	0.00	10,000.00	10,000.00	100
5390	Training	0.00	0.00	700.00	0.00	2,000.00	1,300.00	65
5465	Solid Waste Disposal	172.27	0.00	255.29	0.00	2,500.00	2,244.71	90
5480	Communications	193.98	65.91	268.01	0.00	600.00	331.99	55
<b>Other Expenses</b>		<b>9,724.77</b>	<b>4,642.91</b>	<b>5,976.61</b>	<b>0.00</b>	<b>21,900.00</b>	<b>15,923.39</b>	<b>73 50</b>
<b>End Fund - Dept 001-620</b>		<b>413,046.91</b>	<b>97,380.95</b>	<b>328,761.39</b>	<b>0.00</b>	<b>962,380.00</b>	<b>633,618.61</b>	<b>66 50</b>



Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 001-650 Budget Year: 2021

Budget Version 10: Working

GENERAL-PUBLIC ROW MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	247,785.15	31,984.96	262,223.75	0.00	592,501.00	330,277.25	56	
4020	Salaries - Hourly Pay	8,680.80	0.00	0.00	0.00	0.00	0.00	0	
4050	Salaries - Overtime	8,107.77	1,907.85	7,045.39	0.00	20,353.00	13,307.61	65	
4690	Employee Benefits Other	187,912.42	24,068.49	198,596.53	0.00	447,126.00	248,529.47	56	
	<b>Salaries &amp; Employee Benefits</b>	<b>452,486.14</b>	<b>57,961.30</b>	<b>467,865.67</b>	<b>0.00</b>	<b>1,059,980.00</b>	<b>592,114.33</b>	<b>56</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	195.77	474.79	516.15	0.00	0.00	-516.15	0	Over
5005	Postage & Mailing	108.41	81.15	81.15	0.00	0.00	-81.15	0	Over
5050	Books/Periodicals/Software	0.00	0.00	112.94	0.00	1,300.00	1,187.06	91	
5100	Materials and Supplies	3,946.54	55.33	2,809.63	0.00	9,600.00	6,790.37	71	
5105	Small Tools and Equipment	3,167.55	149.76	5,636.77	0.00	2,500.00	-3,136.77	-125	Over
5110	Safety Equipment	1,430.31	0.00	3,965.34	0.00	4,100.00	134.66	3	
7317	Graffiti Prevention Expenses	2,908.08	432.95	2,975.83	0.00	6,500.00	3,524.17	54	
7330	Aggregate Base	7,439.52	3,192.85	4,043.86	0.00	10,000.00	5,956.14	60	
7331	Asphalt Concrete	27,771.32	1,347.81	4,851.56	0.00	106,000.00	101,148.44	95	
7332	SS1 Emulsion	3,590.00	35.00	49,997.66	0.00	10,000.00	-39,997.66	-400	Over
7334	Road Crack Filler	0.00	0.00	0.00	0.00	6,400.00	6,400.00	100	
7335	Sand	456.83	0.00	0.00	0.00	900.00	900.00	100	
7340	Traffic Paint	211.64	16.77	16.77	0.00	5,000.00	4,983.23	100	
7341	Thermoplastic	12,441.35	0.00	23,276.22	0.00	8,000.00	-15,276.22	-191	Over
7344	Traffic Signs/Hardware	4,181.25	444.02	11,858.80	0.00	14,000.00	2,141.20	15	
7345	Traffic Signal Hardware/Supp.	13,135.23	1,892.57	31,194.47	0.00	33,000.00	1,805.53	5	
7346	Street Lighting Supplies	3,117.51	171.97	6,740.37	0.00	16,000.00	9,259.63	58	
7370	Collection System Materials	0.00	0.00	2,225.94	0.00	0.00	-2,225.94	0	Over
	<b>Materials &amp; Supplies</b>	<b>84,101.31</b>	<b>8,294.97</b>	<b>150,303.46</b>	<b>0.00</b>	<b>233,300.00</b>	<b>82,996.54</b>	<b>36</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5420	Laundry Services	451.71	42.02	216.54	0.00	1,000.00	783.46	78	
7394	Hazardous Materials Disposal	500.11	0.00	0.00	0.00	4,500.00	4,500.00	100	
7413	Outside Repairs/Services Other	6,913.60	0.00	2,864.33	0.00	12,000.00	9,135.67	76	
	<b>Purchased Services</b>	<b>7,865.42</b>	<b>42.02</b>	<b>3,080.87</b>	<b>0.00</b>	<b>17,500.00</b>	<b>14,419.13</b>	<b>82</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	64.16	0.00	0.00	0.00	250.00	250.00	100	
5300	Lease/Rental Expense	286.97	0.00	195.74	0.00	950.00	754.26	79	
5370	Memberships/Dues	100.00	0.00	0.00	0.00	1,250.00	1,250.00	100	
5390	Training	4,698.68	0.00	335.26	0.00	6,000.00	5,664.74	94	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	475.00	475.00	100	
5480	Communications	1,512.52	788.97	2,480.87	0.00	3,000.00	519.13	17	
	<b>Other Expenses</b>	<b>6,662.33</b>	<b>788.97</b>	<b>3,011.87</b>	<b>0.00</b>	<b>11,925.00</b>	<b>8,913.13</b>	<b>75</b>	<b>50</b>
<b>End Fund - Dept 001-650</b>		<b>551,115.20</b>	<b>67,087.26</b>	<b>624,261.87</b>	<b>0.00</b>	<b>1,322,705.00</b>	<b>698,443.13</b>	<b>53</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 002-682 Budget Year: 2021

Budget Version 10: Working

PARK-PARKS AND OPEN SPACES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	213,370.84	31,251.03	189,583.00	0.00	466,968.00	277,385.00	59	
4015	Salaries - Holiday Pay	2,728.32	747.88	1,250.80	0.00	12,500.00	11,249.20	90	
4020	Salaries - Hourly Pay	13,383.98	4,816.00	35,651.71	0.00	0.00	-35,651.71	0	Over
4050	Salaries - Overtime	8,487.90	913.74	7,202.31	0.00	13,075.00	5,872.69	45	
4080	Salaries - Light Duty	8,747.52	0.00	0.00	0.00	0.00	0.00	0	
4690	Employee Benefits Other	165,599.40	26,386.69	159,331.24	0.00	362,962.00	203,630.76	56	
<b>Salaries &amp; Employee Benefits</b>		<b>412,317.96</b>	<b>64,115.34</b>	<b>393,019.06</b>	<b>0.00</b>	<b>855,505.00</b>	<b>462,485.94</b>	<b>54</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	487.88	0.00	212.49	0.00	1,000.00	787.51	79	
5005	Postage & Mailing	182.61	2.88	42.48	0.00	500.00	457.52	92	
5010	Outside Printing Expense	386.10	0.00	0.00	0.00	1,000.00	1,000.00	100	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	800.00	800.00	100	
5100	Materials and Supplies	8,386.92	1,352.87	11,228.51	0.00	35,000.00	23,771.49	68	
5105	Small Tools and Equipment	3,639.51	0.00	1,356.09	0.00	5,035.00	3,678.91	73	
5110	Safety Equipment	561.42	0.00	2,450.14	0.00	4,075.00	1,624.86	40	
5120	Clothing/Uniforms	2,450.14	0.00	2,177.33	0.00	4,085.00	1,907.67	47	
5505	Equipment Maintenance/Repair	279.79	0.00	120.87	0.00	2,100.00	1,979.13	94	
5515	Building Maintenance/Repair	891.80	556.45	2,305.69	0.00	10,000.00	7,694.31	77	
7320	Custodial Supplies	3,890.16	12.71	1,935.20	0.00	8,000.00	6,064.80	76	
7371	Landscape Maintenance Supplies	3,005.05	0.00	1,510.82	0.00	10,000.00	8,489.18	85	
<b>Materials &amp; Supplies</b>		<b>24,161.38</b>	<b>1,924.91</b>	<b>23,339.62</b>	<b>0.00</b>	<b>81,595.00</b>	<b>58,255.38</b>	<b>71</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	42,385.52	14,673.08	58,717.59	0.00	112,404.00	53,686.41	48	
5400	Professional Services	698.76	0.00	373.23	0.00	2,250.00	1,876.77	83	
5415	Landscape Maintenance	65,236.10	14,607.46	63,647.43	0.00	141,000.00	77,352.57	55	
5420	Laundry Services	656.63	70.00	385.00	0.00	1,500.00	1,115.00	74	
5440	Janitorial Services	6,408.82	1,790.03	8,843.16	0.00	18,000.00	9,156.84	51	
5522	Radio Maintenance & Repair	0.00	0.00	0.00	0.00	285.00	285.00	100	
5535	Maint Agrmt- Software	0.00	0.00	0.00	0.00	485.00	485.00	100	
7203	Elderberry Site Monitor & Main	0.00	0.00	0.00	0.00	500.00	500.00	100	
7372	Compost Testing Service	0.00	0.00	275.00	0.00	0.00	-275.00	0	Over
7375	Sweeping/Trash Disposal	2,753.23	0.00	1,200.00	0.00	15,000.00	13,800.00	92	
7413	Outside Repairs/Services Other	739.47	0.00	0.00	0.00	0.00	0.00	0	
<b>Purchased Services</b>		<b>118,878.53</b>	<b>31,140.57</b>	<b>133,441.41</b>	<b>0.00</b>	<b>291,424.00</b>	<b>157,982.59</b>	<b>54</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	0.00	0.00	18.00	0.00	500.00	482.00	96	
5160	Licenses/Permits/Fees	1,673.91	461.00	1,343.25	0.00	5,000.00	3,656.75	73	
5300	Lease/Rental Expense	1,672.80	0.00	103.03	0.00	8,000.00	7,896.97	99	
5370	Memberships/Dues	185.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5390	Training	377.00	0.00	0.00	0.00	8,000.00	8,000.00	100	
5465	Solid Waste Disposal	9.00	0.00	0.00	0.00	0.00	0.00	0	
5480	Communications	7,873.04	1,062.45	4,448.30	0.00	20,000.00	15,551.70	78	
7322	CARD Park Expenses	39,337.19	2,725.04	41,211.24	0.00	90,700.00	49,488.76	55	
7451	Volunteer Mat and Supplies	282.27	0.00	530.40	0.00	2,185.00	1,654.60	76	
7452	Volunteer Small Tools & Equip	270.88	0.00	107.93	0.00	1,520.00	1,412.07	93	
7453	Volunteer Training	39.79	0.00	0.00	0.00	582.00	582.00	100	
7454	Water Quality Testing	1,655.79	174.00	2,008.00	0.00	4,000.00	1,992.00	50	
<b>Other Expenses</b>		<b>53,376.67</b>	<b>4,422.49</b>	<b>49,770.15</b>	<b>0.00</b>	<b>141,487.00</b>	<b>91,716.85</b>	<b>65</b>	<b>50</b>
<b>End Fund - Dept 002-682</b>		<b>608,734.54</b>	<b>101,603.31</b>	<b>599,570.24</b>	<b>0.00</b>	<b>1,370,011.00</b>	<b>770,440.76</b>	<b>56</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 002-686 Budget Year: 2021

Budget Version 10: Working

PARK-STREET TREE/PUB PLNT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	150,707.15	25,446.90	154,220.30	0.00	391,646.00	237,425.70	61
4020	Salaries - Hourly Pay	0.00	3,074.00	20,721.72	0.00	0.00	-20,721.72	0 <b>Over</b>
4050	Salaries - Overtime	13,911.17	225.22	8,394.79	0.00	17,124.00	8,729.21	51
4690	Employee Benefits Other	122,293.56	23,431.41	145,034.06	0.00	318,406.00	173,371.94	54
<b>Salaries &amp; Employee Benefits</b>		<b>286,911.88</b>	<b>52,177.53</b>	<b>328,370.87</b>	<b>0.00</b>	<b>727,176.00</b>	<b>398,805.13</b>	<b>55 50</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	0.00	0.00	39.34	0.00	0.00	-39.34	0 <b>Over</b>
5005	Postage & Mailing	40.31	0.00	0.00	0.00	0.00	0.00	0
5100	Materials and Supplies	3,040.32	626.98	2,765.39	0.00	4,000.00	1,234.61	31
5105	Small Tools and Equipment	495.14	0.00	1,005.57	0.00	2,500.00	1,494.43	60
5110	Safety Equipment	1,401.93	0.00	3,491.10	0.00	4,500.00	1,008.90	22
5120	Clothing/Uniforms	700.35	0.00	51.47	0.00	1,500.00	1,448.53	97
5505	Equipment Maintenance/Repair	566.77	266.89	919.28	0.00	1,710.00	790.72	46
7371	Landscape Maintenance Supplies	0.00	0.00	31.09	0.00	0.00	-31.09	0 <b>Over</b>
<b>Materials &amp; Supplies</b>		<b>6,244.82</b>	<b>893.87</b>	<b>8,303.24</b>	<b>0.00</b>	<b>14,210.00</b>	<b>5,906.76</b>	<b>42 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	7,100.00	1,590.00	67,740.00	123,238.00	252,743.00	61,765.00	24
5400	Professional Services	0.00	0.00	0.00	0.00	380.00	380.00	100
5415	Landscape Maintenance	101,179.33	21,446.54	108,762.18	0.00	226,000.00	117,237.82	52
5420	Laundry Services	691.64	70.00	350.00	0.00	1,600.00	1,250.00	78
7375	Sweeping/Trash Disposal	1,580.50	0.00	850.00	0.00	0.00	-850.00	0 <b>Over</b>
<b>Purchased Services</b>		<b>110,551.47</b>	<b>23,106.54</b>	<b>177,702.18</b>	<b>123,238.00</b>	<b>480,723.00</b>	<b>179,782.82</b>	<b>37 50</b>
<b>8900 Other Expenses</b>								
5160	Licenses/Permits/Fees	145.00	0.00	40.00	0.00	617.00	577.00	94
5300	Lease/Rental Expense	311.51	0.00	0.00	0.00	665.00	665.00	100
5370	Memberships/Dues	429.85	0.00	0.00	0.00	700.00	700.00	100
5390	Training	1,268.77	0.00	1,251.50	0.00	3,000.00	1,748.50	58
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	500.00	500.00	100
5480	Communications	2,037.95	634.19	2,671.21	0.00	4,500.00	1,828.79	41
<b>Other Expenses</b>		<b>4,193.08</b>	<b>634.19</b>	<b>3,962.71</b>	<b>0.00</b>	<b>9,982.00</b>	<b>6,019.29</b>	<b>60 50</b>
<b>End Fund - Dept 002-686</b>		<b>407,901.25</b>	<b>76,812.13</b>	<b>518,339.00</b>	<b>123,238.00</b>	<b>1,232,091.00</b>	<b>590,514.00</b>	<b>48 50</b>

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 050-682** Budget Year: 2021

Budget Version 10: Working

DONATIONS		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>5000 Materials &amp; Supplies</b>								
6250	Donations - Expense	665.09	0.00	0.00	0.00	82,413.00	82,413.00	100
	<b>Materials &amp; Supplies</b>	<b>665.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,413.00</b>	<b>82,413.00</b>	<b>100 50</b>
<b>End Fund - Dept 050-682</b>		<b>665.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,413.00</b>	<b>82,413.00</b>	<b>100 50</b>

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 050-686 Budget Year: 2021

Budget Version 10: Working

DONATIONS - STREET TREES		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining 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 50
<b>End Fund - Dept 050-686</b>		0.00	0.00	0.00	0.00	0.00	0.00	0 50

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 100-686 Budget Year: 2021

Budget Version 10: Working

GRANTS ST TREE/PUB PLANTING		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining		
Category	Description	Thru 12/2019						Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	4,751.68	2,608.00	12,358.47	0.00	19,903.00	7,544.53	38		
4020	Salaries - Hourly Pay	0.00	1,769.00	11,476.06	0.00	28,684.00	17,207.94	60		
4690	Employee Benefits Other	3,421.37	2,160.77	11,597.18	0.00	35,443.00	23,845.82	67		
<b>Salaries &amp; Employee Benefits</b>		<b>8,173.05</b>	<b>6,537.77</b>	<b>35,431.71</b>	<b>0.00</b>	<b>84,030.00</b>	<b>48,598.29</b>	<b>58</b>	<b>50</b>	
<b>5000 Materials &amp; Supplies</b>										
5100	Materials and Supplies	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100		
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100</b>	<b>50</b>	
<b>5400 Purchased Services</b>										
5330	Contractual	11,502.52	215.00	29,656.22	20,990.78	255,830.00	205,183.00	80		
<b>Purchased Services</b>		<b>11,502.52</b>	<b>215.00</b>	<b>29,656.22</b>	<b>20,990.78</b>	<b>255,830.00</b>	<b>205,183.00</b>	<b>80</b>	<b>50</b>	
<b>End Fund - Dept 100-686</b>		<b>19,675.57</b>	<b>6,752.77</b>	<b>65,087.93</b>	<b>20,990.78</b>	<b>344,860.00</b>	<b>258,781.29</b>	<b>75</b>	<b>50</b>	

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 212-650** Budget Year: 2021

Budget Version 10: Working

TRANSIT SERVICES - PUBLIC ROW		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2019					Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	0.00	433.41	12,953.08	0.00	56,601.00	43,647.92	77	
4050	Salaries - Overtime	0.00	0.00	543.17	0.00	0.00	-543.17	0	Over
4690	Employee Benefits Other	0.00	361.90	10,839.75	0.00	46,665.00	35,825.25	77	
<b>Salaries &amp; Employee Benefits</b>		<b>0.00</b>	<b>795.31</b>	<b>24,336.00</b>	<b>0.00</b>	<b>103,266.00</b>	<b>78,930.00</b>	<b>76</b>	<b>50</b>
<b>End Fund - Dept 212-650</b>		<b>0.00</b>	<b>795.31</b>	<b>24,336.00</b>	<b>0.00</b>	<b>103,266.00</b>	<b>78,930.00</b>	<b>76</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 212-659 Budget Year: 2021

Budget Version 10: Working

TRANSPORTATION-DEPOT		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining		
Category	Description	Thru 12/2019						Budg / Time		
<b>4000 Salaries &amp; Employee Benefits</b>										
4000	Salaries - Permanent	837.30	49.45	458.00	0.00	2,920.00	2,462.00	84		
4690	Employee Benefits Other	711.65	44.42	424.21	0.00	2,632.00	2,207.79	84		
<b>Salaries &amp; Employee Benefits</b>		<b>1,548.95</b>	<b>93.87</b>	<b>882.21</b>	<b>0.00</b>	<b>5,552.00</b>	<b>4,669.79</b>	<b>84</b>	<b>50</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	549.19	0.00	0.00	0.00	1,300.00	1,300.00	100		
<b>Materials &amp; Supplies</b>		<b>549.19</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	11,856.96	1,820.45	8,926.19	0.00	28,315.00	19,388.81	68		
5440	Janitorial Services	2,625.54	500.53	2,502.65	0.00	6,100.00	3,597.35	59		
7375	Sweeping/Trash Disposal	0.00	0.00	0.00	0.00	2,600.00	2,600.00	100		
7380	Pest Control	80.00	50.00	100.00	0.00	190.00	90.00	47		
7413	Outside Repairs/Services Other	0.00	0.00	0.00	0.00	500.00	500.00	100		
<b>Purchased Services</b>		<b>14,562.50</b>	<b>2,370.98</b>	<b>11,528.84</b>	<b>0.00</b>	<b>37,705.00</b>	<b>26,176.16</b>	<b>69</b>	<b>50</b>	
<b>8900 Other Expenses</b>										
5465	Solid Waste Disposal	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>250.00</b>	<b>250.00</b>	<b>100</b>	<b>50</b>	
<b>End Fund - Dept 212-659</b>		<b>16,660.64</b>	<b>2,464.85</b>	<b>12,411.05</b>	<b>0.00</b>	<b>45,307.00</b>	<b>32,895.95</b>	<b>73</b>	<b>50</b>	



Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 321-000 Budget Year: 2021

Budget Version 10: Working

SEWER FEE/WPCP CAP-ADMN		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8000 Debt Service</b>								
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0 50
<b>End Fund - Dept 321-000</b>		0.00	0.00	0.00	0.00	0.00	0.00	0 50

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 850-670 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	590,039.01	98,381.84	576,027.24	0.00	1,509,648.00	933,620.76	62
4006	Salaries - Sign On Bonus	0.00	0.00	4,000.00	0.00	0.00	-4,000.00	0 Over
4015	Salaries - Holiday Pay	3,820.72	2,084.30	3,249.85	0.00	7,200.00	3,950.15	55
4020	Salaries - Hourly Pay	7,992.68	0.00	0.00	0.00	0.00	0.00	0
4050	Salaries - Overtime	16,104.20	1,217.19	10,985.43	0.00	7,500.00	-3,485.43	-46 Over
4080	Salaries - Light Duty	10,331.16	4,813.68	29,009.63	0.00	0.00	-29,009.63	0 Over
4690	Employee Benefits Other	263,147.24	59,013.97	391,333.38	0.00	1,043,763.00	652,429.62	63
<b>Salaries &amp; Employee Benefits</b>		<b>891,435.01</b>	<b>165,510.98</b>	<b>1,014,605.53</b>	<b>0.00</b>	<b>2,568,111.00</b>	<b>1,553,505.47</b>	<b>60 50</b>
<b>5000 Materials &amp; Supplies</b>								
5000	Office Expense	2,239.38	36.82	646.03	0.00	3,610.00	2,963.97	82
5005	Postage & Mailing	1,370.32	653.60	2,201.80	0.00	4,000.00	1,798.20	45
5010	Outside Printing Expense	83.63	0.00	80.77	0.00	2,000.00	1,919.23	96
5050	Books/Periodicals/Software	867.19	549.71	549.71	0.00	826.00	276.29	33
5100	Materials and Supplies	1,023.07	4,455.84	6,172.14	0.00	8,374.00	2,201.86	26
5105	Small Tools and Equipment	2,127.81	149.27	2,400.04	0.00	4,640.00	2,239.96	48
5110	Safety Equipment	2,245.28	0.00	3,988.04	0.00	11,425.00	7,436.96	65
5120	Clothing/Uniforms	0.00	48.16	48.16	0.00	0.00	-48.16	0 Over
5505	Equipment Maintenance/Repair	25,059.18	78.08	10,666.42	0.00	60,177.00	49,510.58	82
6282	Uniform Allow Civilian	233.69	0.00	112.51	0.00	2,400.00	2,287.49	95
7303	Stand By Fuels	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100
7305	Lubricants/Cleaners/Soaps/Oil	42.88	0.00	0.00	0.00	500.00	500.00	100
7310	Oil and Fluids Disposal	0.00	0.00	160.00	0.00	1,000.00	840.00	84
7320	Custodial Supplies	1,140.73	0.00	907.68	0.00	1,235.00	327.32	27
7350	Plant Ops- Materials & Supply	26,440.86	0.00	0.00	0.00	0.00	0.00	0
7351	Plant Ops- Chemicals	228,519.94	96,248.50	237,969.90	0.00	540,000.00	302,030.10	56
7352	Plant Ops- Lab Equipment	9,490.25	155.06	6,197.64	0.00	15,000.00	8,802.36	59
7353	Plant Ops- Hand Tools	1,516.76	0.00	0.00	0.00	0.00	0.00	0
7354	Plant Ops- Safety Equipment	10,341.91	0.00	0.00	0.00	0.00	0.00	0
7355	Plant Ops- Equip Main Supply	98,398.11	2,983.92	32,040.48	0.00	125,000.00	92,959.52	74
7360	Cogeneration Supplies/Material	4,284.28	0.00	0.00	0.00	25,044.00	25,044.00	100
7365	Building/Grounds Materials	3,147.73	0.00	3,977.66	0.00	6,000.00	2,022.34	34
7370	Collection System Materials	19,946.42	0.00	10,812.66	0.00	23,525.00	12,712.34	54
7419	Lift Station Expenses	22,074.14	0.00	8,626.31	0.00	30,000.00	21,373.69	71
<b>Materials &amp; Supplies</b>		<b>460,593.56</b>	<b>105,358.96</b>	<b>327,557.95</b>	<b>0.00</b>	<b>874,756.00</b>	<b>547,198.05</b>	<b>63 50</b>
<b>5400 Purchased Services</b>								
5330	Contractual	116,661.77	45,528.39	140,497.22	0.00	279,082.00	138,584.78	50
5400	Professional Services	29,773.94	559.78	44,307.95	2,492.33	174,033.00	127,232.72	73
5401	Audit Services	2,089.62	3,210.14	5,507.03	0.00	6,206.00	698.97	11
5415	Landscape Maintenance	14,055.35	3,532.67	21,908.63	0.00	42,000.00	20,091.37	48
5420	Laundry Services	4,523.61	523.92	3,232.07	0.00	11,000.00	7,767.93	71
5440	Janitorial Services	1,729.22	396.03	1,969.63	0.00	7,125.00	5,155.37	72
5555	Maint Agreements Other	21,522.47	1,175.00	29,699.50	0.00	71,217.00	41,517.50	58
7347	Weed Control	8,179.50	2,375.00	11,969.00	0.00	14,250.00	2,281.00	16
7380	Pest Control	2,142.00	320.00	847.00	0.00	10,250.00	9,403.00	92
7384	Fire Alarm/Base Station/Camera	885.00	0.00	560.00	0.00	2,375.00	1,815.00	76
7400	Outfall Diffuser Inspection	1,850.00	0.00	0.00	0.00	5,000.00	5,000.00	100
7403	Testing Services	3,640.00	4,261.00	5,276.00	0.00	4,370.00	-906.00	-21 Over
7404	Sludge Analysis	0.00	675.00	675.00	0.00	3,500.00	2,825.00	81
7405	Industrial Waste Analysis	23,373.00	11,488.00	20,862.50	0.00	28,500.00	7,637.50	27
7413	Outside Repairs/Services Other	35,505.32	1,400.00	8,000.00	0.00	65,000.00	57,000.00	88
7415	Lab Equipment Repairs	0.00	0.00	290.00	0.00	3,000.00	2,710.00	90
7416	Co-Generator Repair	1,003.95	2,340.00	2,340.00	0.00	10,750.00	8,410.00	78
7417	Biosolids Disposal	147,332.91	28,318.36	135,512.88	0.00	350,000.00	214,487.12	61
<b>Purchased Services</b>		<b>414,267.66</b>	<b>106,103.29</b>	<b>433,454.41</b>	<b>2,492.33</b>	<b>1,087,658.00</b>	<b>651,711.26</b>	<b>60 50</b>
<b>8900 Other Expenses</b>								
5140	Advertising/Marketing	106.27	0.00	1,314.99	0.00	4,000.00	2,685.01	67
5160	Licenses/Permits/Fees	17,892.80	18,117.00	24,897.30	0.00	17,653.00	-7,244.30	-41 Over
5300	Lease/Rental Expense	0.00	0.00	0.00	0.00	1,425.00	1,425.00	100
5370	Memberships/Dues	3,820.00	0.00	8,992.00	0.00	8,800.00	-192.00	-2 Over
5385	Business Expenses	0.97	0.00	47.47	0.00	285.00	237.53	83
5390	Training	4,137.37	0.00	177.00	0.00	16,000.00	15,823.00	99
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	5,630.00	5,630.00	100
5480	Communications	9,780.63	3,854.38	11,406.54	0.00	19,000.00	7,593.46	40

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 850-670 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time			
7211	Sewer Backup Claims	0.00	0.00	0.00	0.00	18,810.00	18,810.00	100			
7406	State Certification	1,315.00	0.00	397.00	0.00	3,400.00	3,003.00	88			
7407	NPDES Fees	67,148.00	0.00	0.00	0.00	67,148.00	67,148.00	100			
7408	Lab Registration	4,310.00	0.00	4,310.00	0.00	3,000.00	-1,310.00	-44	Over		
7420	WPCP Compliance Requirements	5,836.00	0.00	0.00	0.00	20,000.00	20,000.00	100			
7421	WPCP Fines	0.00	0.00	0.00	0.00	80,000.00	80,000.00	100			
<b>Other Expenses</b>		<b>114,347.04</b>	<b>21,971.38</b>	<b>51,542.30</b>	<b>0.00</b>	<b>265,151.00</b>	<b>213,608.70</b>	<b>81</b>	<b>50</b>		
<b>8910 Non-Recurring Operating</b>											
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	41,200.00	41,200.00	100			
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,200.00</b>	<b>41,200.00</b>	<b>100</b>	<b>50</b>		
<b>End Fund - Dept 850-670</b>		<b>1,880,643.27</b>	<b>398,944.61</b>	<b>1,827,160.19</b>	<b>2,492.33</b>	<b>4,836,876.00</b>	<b>3,007,223.48</b>	<b>62</b>	<b>50</b>		

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

**Fund - Dept 853-000** Budget Year: 2021

Budget Version 10: Working

PARKING REVENUE-ADMN		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
5330	Contractual	10,304.72	0.00	10,305.17	0.00	21,009.00	10,703.83	51		
5400	Professional Services	0.00	1,677.50	1,677.50	3,431.51	6,149.00	1,039.99	17		
<b>Purchased Services</b>		<b>10,304.72</b>	<b>1,677.50</b>	<b>11,982.67</b>	<b>3,431.51</b>	<b>27,158.00</b>	<b>11,743.82</b>	<b>43</b>	<b>50</b>	
<b>End Fund - Dept 853-000</b>		<b>10,304.72</b>	<b>1,677.50</b>	<b>11,982.67</b>	<b>3,431.51</b>	<b>27,158.00</b>	<b>11,743.82</b>	<b>43</b>	<b>50</b>	

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 853-660 Budget Year: 2021

Budget Version 10: Working

PKG REVENUE-PKG FAC MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	104,534.74	12,106.52	77,683.16	0.00	158,839.00	81,155.84	51	
4020	Salaries - Hourly Pay	292.50	0.00	0.00	0.00	0.00	0.00	0	
4050	Salaries - Overtime	47.81	0.68	230.69	0.00	0.00	-230.69	0	Over
4690	Employee Benefits Other	57,210.23	8,047.57	52,256.09	0.00	109,099.00	56,842.91	52	
<b>Salaries &amp; Employee Benefits</b>		<b>162,085.28</b>	<b>20,154.77</b>	<b>130,169.94</b>	<b>0.00</b>	<b>267,938.00</b>	<b>137,768.06</b>	<b>51</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	0.00	0.00	198.00	0.00	0.00	-198.00	0	Over
5005	Postage & Mailing	3.17	0.00	0.00	0.00	300.00	300.00	100	
5010	Outside Printing Expense	0.00	0.00	737.25	0.00	3,000.00	2,262.75	75	
5100	Materials and Supplies	10,471.52	13,553.95	20,784.05	0.00	35,000.00	14,215.95	41	
5105	Small Tools and Equipment	7.63	0.00	2,297.11	0.00	500.00	-1,797.11	-359	Over
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	98.06	0.00	0.00	0.00	300.00	300.00	100	
<b>Materials &amp; Supplies</b>		<b>10,580.38</b>	<b>13,553.95</b>	<b>24,016.41</b>	<b>0.00</b>	<b>41,200.00</b>	<b>17,183.59</b>	<b>42</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	13,047.93	3,101.79	13,643.49	0.00	37,950.00	24,306.51	64	
5400	Professional Services	0.00	0.00	0.00	0.00	5,770.00	5,770.00	100	
5401	Audit Services	191.59	385.97	662.14	0.00	746.00	83.86	11	
5440	Janitorial Services	2,098.33	480.73	2,390.82	0.00	7,000.00	4,609.18	66	
5555	Maint Agreements Other	22,696.17	3,097.10	14,075.44	0.00	60,000.00	45,924.56	77	
7384	Fire Alarm/Base Station/Camera	330.00	0.00	220.00	0.00	660.00	440.00	67	
7413	Outside Repairs/Services Other	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
<b>Purchased Services</b>		<b>38,364.02</b>	<b>7,065.59</b>	<b>30,991.89</b>	<b>0.00</b>	<b>113,126.00</b>	<b>82,134.11</b>	<b>73</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5390	Training	0.00	0.00	0.00	0.00	1,400.00	1,400.00	100	
5480	Communications	879.72	217.04	939.42	0.00	2,000.00	1,060.58	53	
<b>Other Expenses</b>		<b>879.72</b>	<b>217.04</b>	<b>939.42</b>	<b>0.00</b>	<b>3,400.00</b>	<b>2,460.58</b>	<b>72</b>	<b>50</b>
<b>End Fund - Dept 853-660</b>		<b>211,909.40</b>	<b>40,991.35</b>	<b>186,117.66</b>	<b>0.00</b>	<b>425,664.00</b>	<b>239,546.34</b>	<b>56</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 856-000 Budget Year: 2021

Budget Version 10: Working

AIRPORT-ADMN		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>5400 Purchased Services</b>									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
<b>End Fund - Dept 856-000</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>50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 856-691 Budget Year: 2021

Budget Version 10: Working

AIRPORT-AVIATN FAC MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	94,639.27	7,688.97	48,622.31	0.00	205,508.00	156,885.69	76	
4020	Salaries - Hourly Pay	4,298.57	4,275.00	24,188.04	0.00	15,554.00	-8,634.04	-56	Over
4050	Salaries - Overtime	1,214.06	1.45	525.73	0.00	4,800.00	4,274.27	89	
4690	Employee Benefits Other	34,493.55	4,768.70	30,371.72	0.00	127,082.00	96,710.28	76	
<b>Salaries &amp; Employee Benefits</b>		<b>134,645.45</b>	<b>16,734.12</b>	<b>103,707.80</b>	<b>0.00</b>	<b>352,944.00</b>	<b>249,236.20</b>	<b>71</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	484.79	0.00	163.70	0.00	1,690.00	1,526.30	90	
5005	Postage & Mailing	110.21	57.04	85.14	0.00	380.00	294.86	78	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	500.00	500.00	100	
5050	Books/Periodicals/Software	0.00	201.81	201.81	0.00	0.00	-201.81	0	Over
5100	Materials and Supplies	6,040.06	5.62	2,012.89	0.00	17,050.00	15,037.11	88	
5105	Small Tools and Equipment	6,349.18	0.00	526.60	0.00	500.00	-26.60	-5	Over
5110	Safety Equipment	0.00	0.00	0.00	0.00	400.00	400.00	100	
5515	Building Maintenance/Repair	694.40	0.00	367.56	0.00	4,000.00	3,632.44	91	
7320	Custodial Supplies	549.20	0.00	0.00	0.00	1,600.00	1,600.00	100	
<b>Materials &amp; Supplies</b>		<b>14,227.84</b>	<b>264.47</b>	<b>3,357.70</b>	<b>0.00</b>	<b>26,120.00</b>	<b>22,762.30</b>	<b>87</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100	
5400	Professional Services	20,895.25	5,117.22	9,087.22	92,151.09	214,923.00	113,684.69	53	
5401	Audit Services	923.45	830.22	1,424.25	0.00	1,605.00	180.75	11	
5415	Landscape Maintenance	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100	
5420	Laundry Services	1,355.00	140.00	774.24	0.00	3,000.00	2,225.76	74	
5440	Janitorial Services	5,559.19	1,226.19	6,106.89	0.00	12,908.00	6,801.11	53	
5555	Maint Agreements Other	2,240.00	1,060.90	3,300.90	0.00	6,500.00	3,199.10	49	
7347	Weed Control	4,800.00	3,200.00	9,600.00	0.00	8,000.00	-1,600.00	-20	Over
7380	Pest Control	236.00	180.00	419.00	0.00	350.00	-69.00	-20	Over
7394	Hazardous Materials Disposal	0.00	0.00	0.00	0.00	475.00	475.00	100	
7413	Outside Repairs/Services Other	4,434.43	0.00	2,092.00	0.00	8,180.00	6,088.00	74	
<b>Purchased Services</b>		<b>40,443.32</b>	<b>11,754.53</b>	<b>32,804.50</b>	<b>92,151.09</b>	<b>280,941.00</b>	<b>155,985.41</b>	<b>56</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5140	Advertising/Marketing	150.15	0.00	176.31	0.00	2,000.00	1,823.69	91	
5160	Licenses/Permits/Fees	552.00	0.00	581.50	0.00	3,500.00	2,918.50	83	
5370	Memberships/Dues	75.00	0.00	1,000.00	0.00	945.00	-55.00	-6	Over
5385	Business Expenses	162.40	452.40	904.80	0.00	500.00	-404.80	-81	Over
5386	Conference Expenses	487.08	0.00	0.00	0.00	8,000.00	8,000.00	100	
5390	Training	1,829.60	0.00	0.00	0.00	4,000.00	4,000.00	100	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	950.00	950.00	100	
5480	Communications	4,535.25	1,183.08	4,259.00	0.00	8,000.00	3,741.00	47	
<b>Other Expenses</b>		<b>7,791.48</b>	<b>1,635.48</b>	<b>6,921.61</b>	<b>0.00</b>	<b>27,895.00</b>	<b>20,973.39</b>	<b>75</b>	<b>50</b>
<b>End Fund - Dept 856-691</b>		<b>197,108.09</b>	<b>30,388.60</b>	<b>146,791.61</b>	<b>92,151.09</b>	<b>687,900.00</b>	<b>448,957.30</b>	<b>65</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 929-630 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	144,432.07	33,372.66	192,389.27	0.00	424,104.00	231,714.73	55	
4006	Salaries - Sign On Bonus	0.00	0.00	3,000.00	0.00	0.00	-3,000.00	0	Over
4020	Salaries - Hourly Pay	0.00	0.00	22.89	0.00	0.00	-22.89	0	Over
4050	Salaries - Overtime	2,838.35	668.00	2,528.90	0.00	16,692.00	14,163.10	85	
4690	Employee Benefits Other	89,677.49	25,053.88	149,935.18	0.00	337,146.00	187,210.82	56	
<b>Salaries &amp; Employee Benefits</b>		<b>236,947.91</b>	<b>59,094.54</b>	<b>347,876.24</b>	<b>0.00</b>	<b>777,942.00</b>	<b>430,065.76</b>	<b>55</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5000	Office Expense	36.63	0.00	381.19	0.00	500.00	118.81	24	
5005	Postage & Mailing	13.93	0.00	95.41	0.00	300.00	204.59	68	
5050	Books/Periodicals/Software	133.91	0.00	3,084.15	0.00	7,000.00	3,915.85	56	
5100	Materials and Supplies	157.09	0.00	0.00	0.00	1,045.00	1,045.00	100	
5105	Small Tools and Equipment	1,148.87	50.94	50.94	0.00	2,660.00	2,609.06	98	
5110	Safety Equipment	983.81	0.00	1,285.61	0.00	2,710.00	1,424.39	53	
5120	Clothing/Uniforms	0.00	0.00	0.00	0.00	285.00	285.00	100	
5505	Equipment Maintenance/Repair	651.56	0.00	1,126.68	0.00	2,505.00	1,378.32	55	
7301	Fuel- Diesel	160.00	0.00	0.00	0.00	0.00	0.00	0	
7305	Lubricants/Cleaners/Soaps/Oil	5,917.18	1,366.43	6,327.09	0.00	13,965.00	7,637.91	55	
7306	Fuel Dispensing System	7,046.45	369.49	1,279.38	0.00	4,275.00	2,995.62	70	
7307	Outside Fuel	963.61	327.12	374.29	0.00	1,900.00	1,525.71	80	
7308	Stock Items	4,911.38	2,429.55	10,556.70	0.00	18,335.00	7,778.30	42	
7309	Filters	2,543.26	732.89	2,372.90	0.00	9,975.00	7,602.10	76	
7310	Oil and Fluids Disposal	472.82	160.00	1,790.22	0.00	1,900.00	109.78	6	
7312	Batteries	7,549.84	5,764.47	15,168.53	0.00	14,075.00	-1,093.53	-8	Over
7313	Tires	28,819.11	6,767.77	33,888.21	0.00	70,000.00	36,111.79	52	
7315	Vehicle Parts	68,695.36	13,600.36	83,998.53	0.00	185,000.00	101,001.47	55	
7387	Animal Shelter	15.71	0.00	0.00	0.00	0.00	0.00	0	
<b>Materials &amp; Supplies</b>		<b>130,220.52</b>	<b>31,569.02</b>	<b>161,779.83</b>	<b>0.00</b>	<b>336,430.00</b>	<b>174,650.17</b>	<b>52</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5420	Laundry Services	2,349.69	281.28	1,367.40	0.00	5,200.00	3,832.60	74	
5440	Janitorial Services	0.00	0.00	0.00	0.00	3,100.00	3,100.00	100	
5550	Maint Agreements- Radios	423.27	0.00	0.00	0.00	3,800.00	3,800.00	100	
5555	Maint Agreements Other	0.00	0.00	495.07	0.00	0.00	-495.07	0	Over
7377	Vehicle Washing	2,299.80	893.00	2,875.63	0.00	4,770.00	1,894.37	40	
7378	Vehicle Detailing	0.00	0.00	429.95	0.00	2,470.00	2,040.05	83	
7379	Vehicle Painting	0.00	0.00	0.00	0.00	475.00	475.00	100	
7384	Fire Alarm/Base Station/Camera	555.00	0.00	100.00	0.00	285.00	185.00	65	
7391	Underground Storage Tank Fees	1,823.79	0.00	837.84	0.00	4,095.00	3,257.16	80	
7394	Hazardous Materials Disposal	310.41	0.00	85.00	0.00	0.00	-85.00	0	Over
7413	Outside Repairs/Services Other	651.33	0.00	2,067.50	0.00	0.00	-2,067.50	0	Over
7414	Outside Repairs - Garage	16,759.85	5,270.22	53,067.24	0.00	67,260.00	14,192.76	21	
7417	Biosolids Disposal	0.00	0.00	774.64	0.00	0.00	-774.64	0	Over
<b>Purchased Services</b>		<b>25,173.14</b>	<b>6,444.50</b>	<b>62,100.27</b>	<b>0.00</b>	<b>91,455.00</b>	<b>29,354.73</b>	<b>32</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	3,267.24	0.00	3,876.94	0.00	15,190.00	11,313.06	74	
5300	Lease/Rental Expense	95.00	19.00	95.00	0.00	0.00	-95.00	0	Over
5390	Training	474.60	0.00	1,109.84	0.00	9,795.00	8,685.16	89	
5465	Solid Waste Disposal	532.00	0.00	613.00	0.00	950.00	337.00	35	
5480	Communications	1,724.62	226.97	897.04	0.00	4,500.00	3,602.96	80	
6800	Reimbursable costs	0.00	0.00	0.00	0.00	1,800.00	1,800.00	100	
7412	Tools	0.00	0.00	1,495.00	0.00	0.00	-1,495.00	0	Over
<b>Other Expenses</b>		<b>6,093.46</b>	<b>245.97</b>	<b>8,086.82</b>	<b>0.00</b>	<b>32,235.00</b>	<b>24,148.18</b>	<b>75</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	25,365.18	0.00	0.00	0.00	20,000.00	20,000.00	100	
<b>Non-Recurring Operating</b>		<b>25,365.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 929-630</b>		<b>423,800.21</b>	<b>97,354.03</b>	<b>579,843.16</b>	<b>0.00</b>	<b>1,258,062.00</b>	<b>678,218.84</b>	<b>54</b>	<b>50</b>



Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 930-640 Budget Year: 2021

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 12/2019	Actuals	Actuals				Budg / Time	
<b>4000 Salaries &amp; Employee Benefits</b>									
4000	Salaries - Permanent	135,235.40	29,736.82	168,271.00	0.00	345,218.00	176,947.00	51	
4020	Salaries - Hourly Pay	217.60	2,318.00	18,790.58	0.00	43,865.00	25,074.42	57	
4050	Salaries - Overtime	5,369.56	1,089.67	4,150.14	0.00	0.00	-4,150.14	0	Over
4080	Salaries - Light Duty	0.00	1,661.04	6,762.65	0.00	0.00	-6,762.65	0	Over
4520	Employee Benefit - PERS	0.00	0.00	35.00	0.00	0.00	-35.00	0	Over
4690	Employee Benefits Other	55,339.85	25,273.31	144,872.52	0.00	269,977.00	125,104.48	46	
<b>Salaries &amp; Employee Benefits</b>		<b>196,162.41</b>	<b>60,078.84</b>	<b>342,881.89</b>	<b>0.00</b>	<b>659,060.00</b>	<b>316,178.11</b>	<b>48</b>	<b>50</b>
<b>5000 Materials &amp; Supplies</b>									
5005	Postage & Mailing	39.11	0.00	0.00	0.00	0.00	0.00	0	
5010	Outside Printing Expense	26.80	0.00	0.00	0.00	0.00	0.00	0	
5050	Books/Periodicals/Software	52.99	0.00	0.00	0.00	1,000.00	1,000.00	100	
5100	Materials and Supplies	5,260.69	852.15	22,054.31	0.00	55,290.00	33,235.69	60	
5105	Small Tools and Equipment	1,115.17	0.00	4,042.19	0.00	6,400.00	2,357.81	37	
5110	Safety Equipment	314.00	0.00	1,865.99	0.00	3,500.00	1,634.01	47	
5505	Equipment Maintenance/Repair	0.00	0.00	1,141.91	0.00	0.00	-1,141.91	0	Over
5515	Building Maintenance/Repair	2,701.98	133.29	7,528.97	0.00	17,000.00	9,471.03	56	
7320	Custodial Supplies	4,563.08	0.00	0.00	0.00	15,000.00	15,000.00	100	
7321	Flags	0.00	0.00	0.00	0.00	200.00	200.00	100	
7323	Stansbury Home Expenses	164.05	90.00	230.00	0.00	3,000.00	2,770.00	92	
7324	Chico Museum Expenses	0.00	0.00	0.00	0.00	400.00	400.00	100	
7325	Ballast/Light Bulb Supplies	1,500.30	13.19	193.28	0.00	2,100.00	1,906.72	91	
7371	Landscape Maintenance Supplies	4,541.31	215.41	5,035.65	0.00	10,000.00	4,964.35	50	
7387	Animal Shelter	398.65	82.69	841.28	0.00	4,750.00	3,908.72	82	
7418	Electric Gate Door Repair	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100	
<b>Materials &amp; Supplies</b>		<b>20,678.13</b>	<b>1,386.73</b>	<b>42,933.58</b>	<b>0.00</b>	<b>128,640.00</b>	<b>85,706.42</b>	<b>67</b>	<b>50</b>
<b>5400 Purchased Services</b>									
5330	Contractual	1,552.50	580.99	2,848.77	0.00	7,000.00	4,151.23	59	
5415	Landscape Maintenance	23,951.25	0.00	292.25	0.00	0.00	-292.25	0	Over
5420	Laundry Services	6,585.00	662.20	3,344.60	0.00	15,000.00	11,655.40	78	
5440	Janitorial Services	59,382.91	19,940.96	97,446.99	0.00	122,500.00	25,053.01	20	
5555	Maint Agreements Other	973.44	0.00	630.00	0.00	18,000.00	17,370.00	96	
7375	Sweeping/Trash Disposal	1,082.13	211.80	1,952.63	0.00	0.00	-1,952.63	0	Over
7380	Pest Control	1,202.00	696.00	5,920.00	0.00	10,870.00	4,950.00	46	
7382	Museum Pest Control	80.00	90.00	773.00	0.00	280.00	-493.00	-176	Over
7383	Air Conditioning Maintenance	14,908.49	4,857.13	32,043.88	0.00	24,000.00	-8,043.88	-34	Over
7384	Fire Alarm/Base Station/Camera	3,643.30	120.00	3,983.56	0.00	15,000.00	11,016.44	73	
7385	Stansbury Home Sec. System	3,363.18	0.00	800.28	0.00	2,000.00	1,199.72	60	
7388	Traffic Signal Maintenance	0.00	608.00	2,432.50	0.00	0.00	-2,432.50	0	Over
7394	Hazardous Materials Disposal	0.00	0.00	0.00	0.00	700.00	700.00	100	
7413	Outside Repairs/Services Other	19,092.05	4,528.04	28,374.92	0.00	40,000.00	11,625.08	29	
7415	Lab Equipment Repairs	417.52	0.00	0.00	0.00	0.00	0.00	0	
<b>Purchased Services</b>		<b>136,233.77</b>	<b>32,295.12</b>	<b>180,843.38</b>	<b>0.00</b>	<b>255,350.00</b>	<b>74,506.62</b>	<b>29</b>	<b>50</b>
<b>8900 Other Expenses</b>									
5160	Licenses/Permits/Fees	469.34	0.00	225.00	0.00	0.00	-225.00	0	Over
5240	Taxes	35.00	0.00	0.00	0.00	0.00	0.00	0	
5300	Lease/Rental Expense	0.00	0.00	1,560.00	0.00	0.00	-1,560.00	0	Over
5390	Training	466.09	0.00	0.00	0.00	7,500.00	7,500.00	100	
5465	Solid Waste Disposal	0.00	0.00	423.60	0.00	7,000.00	6,576.40	94	
5480	Communications	1,444.74	644.38	2,299.22	0.00	4,550.00	2,250.78	49	
<b>Other Expenses</b>		<b>2,415.17</b>	<b>644.38</b>	<b>4,507.82</b>	<b>0.00</b>	<b>19,050.00</b>	<b>14,542.18</b>	<b>76</b>	<b>50</b>
<b>8910 Non-Recurring Operating</b>									
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100	
<b>Non-Recurring Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>100</b>	<b>50</b>
<b>End Fund - Dept 930-640</b>		<b>355,489.48</b>	<b>94,405.07</b>	<b>571,166.67</b>	<b>0.00</b>	<b>1,077,100.00</b>	<b>505,933.33</b>	<b>47</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 933-000 Budget Year: 2021

Budget Version 10: Working

FACILITY MAINTENANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2019	Actuals	Actuals				Budg / Time		
<b>5400 Purchased Services</b>										
7413	Outside Repairs/Services Other	0.00	0.00	1,299.00	0.00	0.00	-1,299.00	0	50	Over
	<b>Purchased Services</b>	<b>0.00</b>	<b>0.00</b>	<b>1,299.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,299.00</b>	<b>0</b>	<b>50</b>	<b>Over</b>
<b>End Fund - Dept 933-000</b>		<b>0.00</b>	<b>0.00</b>	<b>1,299.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,299.00</b>	<b>0</b>	<b>50</b>	<b>OVER</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense Report

Current Year Data Through 12/31/2020

Fund - Dept 941-614 Budget Year: 2021

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
<b>4000 Salaries &amp; Employee Benefits</b>								
4000	Salaries - Permanent	11,874.54	1,742.46	11,452.08	0.00	37,867.00	26,414.92	70
4050	Salaries - Overtime	2,462.28	321.46	2,920.70	0.00	0.00	-2,920.70	0 <b>Over</b>
4690	Employee Benefits Other	8,398.77	1,257.06	8,129.50	0.00	27,059.00	18,929.50	70
<b>Salaries &amp; Employee Benefits</b>		<b>22,735.59</b>	<b>3,320.98</b>	<b>22,502.28</b>	<b>0.00</b>	<b>64,926.00</b>	<b>42,423.72</b>	<b>65 50</b>
<b>5000 Materials &amp; Supplies</b>								
5100	Materials and Supplies	0.00	0.00	154.31	0.00	450.00	295.69	66
5105	Small Tools and Equipment	0.00	76.02	122.91	0.00	300.00	177.09	59
<b>Materials &amp; Supplies</b>		<b>0.00</b>	<b>76.02</b>	<b>277.22</b>	<b>0.00</b>	<b>750.00</b>	<b>472.78</b>	<b>63 50</b>
<b>5400 Purchased Services</b>								
5400	Professional Services	2,500.00	0.00	2,500.00	0.00	5,500.00	3,000.00	55
<b>Purchased Services</b>		<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>5,500.00</b>	<b>3,000.00</b>	<b>55 50</b>
<b>End Fund - Dept 941-614</b>		<b>25,235.59</b>	<b>3,397.00</b>	<b>25,279.50</b>	<b>0.00</b>	<b>71,176.00</b>	<b>45,896.50</b>	<b>64 50</b>

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Report**

Current Year Data Through 12/31/2020

Fund - Dept 941-614 Budget Year: 2021

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN		Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>Grand Totals : DPW - Operations</b>		5,346,518.25	1,037,143.07	5,666,458.35	242,303.71	14,039,642.00	8,130,879.94	58 50

**End Of Report Prepared for DPW Operations****Current Year Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for ASD - 001

## City of Chico

## Department Expense Category Summary

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

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 12/2019	Actuals	Actuals				Budg / Time
<b>8990 Allocations</b>								
5030	Insurance	59,144.00	0.00	48,913.00	0.00	107,401.00	58,488.00	54
5260	Fuel	383.84	110.56	531.57	0.00	239.00	-292.57	-122 <b>Over</b>
5510	Vehicle Maintenance/Repair	0.00	0.00	268.06	0.00	349.00	80.94	23
7993	Indirect Cost Allocation	-959,045.52	0.00	-663,599.32	0.00	-1,990,798.00	-1,327,198.68	67 <b>Over</b>
7994	Building Main Allocation	26,541.00	0.00	23,362.00	0.00	68,888.00	45,526.00	66
7996	Info Systems Allocation	101,452.00	0.00	63,918.00	0.00	176,949.00	113,031.00	64
		-771,524.68	110.56	-526,606.69	0.00	-1,636,972.00	-1,110,365.31	
<hr/>								
7995	Interest Alloc to other Funds	0.00	0.00	0.00	0.00	1,499,718.00	1,499,718.00	100
		0.00	0.00	0.00	0.00	1,499,718.00	1,499,718.00	
<hr/>								
<b>Allocations</b>		<b>-771,524.68</b>	<b>110.56</b>	<b>-526,606.69</b>	<b>0.00</b>	<b>-137,254.00</b>	<b>389,352.69</b>	<b>-284 50</b>

**End Of Report Prepared for Administrative Services**

**Data Through 12/31/2020**

**\*\* End of Report \*\***

Prepared for ASD - 001

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			Budget Version 10: Working	
Administrative Services Category	Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>Fund - Dept 001-150</b>		GENERAL-FINANCE						
<b>8990 Allocations</b>								
5030	Insurance	32,153.00	0.00	26,480.00	0.00	58,143.00	31,663.00	54
7994	Building Main Allocation	26,541.00	0.00	23,362.00	0.00	68,888.00	45,526.00	66
7996	Info Systems Allocation	101,452.00	0.00	63,918.00	0.00	176,949.00	113,031.00	64
		160,146.00	0.00	113,760.00	0.00	303,980.00	190,220.00	
<b>Allocations</b>		<b>160,146.00</b>	<b>0.00</b>	<b>113,760.00</b>	<b>0.00</b>	<b>303,980.00</b>	<b>190,220.00</b>	<b>63 50</b>
<b>End Fund - Dept 001-150</b>		<b>160,146.00</b>	<b>0.00</b>	<b>113,760.00</b>	<b>0.00</b>	<b>303,980.00</b>	<b>190,220.00</b>	<b>63 50</b>
<b>Fund - Dept 001-995</b>		INDIRECT COST ALLOCATION						
<b>8990 Allocations</b>								
7993	Indirect Cost Allocation	-959,045.52	0.00	-663,599.32	0.00	-1,990,798.00	-1,327,198.68	67 Over
		-959,045.52	0.00	-663,599.32	0.00	-1,990,798.00	-1,327,198.68	
<b>Allocations</b>		<b>-959,045.52</b>	<b>0.00</b>	<b>-663,599.32</b>	<b>0.00</b>	<b>-1,990,798.00</b>	<b>-1,327,198.68</b>	<b>67 50 Over</b>
<b>End Fund - Dept 001-995</b>		<b>-959,045.52</b>	<b>0.00</b>	<b>-663,599.32</b>	<b>0.00</b>	<b>-1,990,798.00</b>	<b>-1,327,198.68</b>	<b>67 50 OVER</b>
<b>Fund - Dept 010-000</b>		CITY TREASURY-ADMINISTRATION						
<b>8990 Allocations</b>								
7995	Interest Alloc to other Funds	0.00	0.00	0.00	0.00	1,499,718.00	1,499,718.00	100
		0.00	0.00	0.00	0.00	1,499,718.00	1,499,718.00	
<b>Allocations</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,499,718.00</b>	<b>1,499,718.00</b>	<b>100 50</b>
<b>End Fund - Dept 010-000</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,499,718.00</b>	<b>1,499,718.00</b>	<b>100 50</b>
<b>Fund - Dept 935-180</b>		INFORMATION TECHNOLOGY						
<b>8990 Allocations</b>								
5030	Insurance	26,991.00	0.00	19,712.00	0.00	43,283.00	23,571.00	54
5260	Fuel	383.84	110.56	531.57	0.00	239.00	-292.57	-122 Over
5510	Vehicle Maintenance/Repair	0.00	0.00	268.06	0.00	349.00	80.94	23
		27,374.84	110.56	20,511.63	0.00	43,871.00	23,359.37	
<b>Allocations</b>		<b>27,374.84</b>	<b>110.56</b>	<b>20,511.63</b>	<b>0.00</b>	<b>43,871.00</b>	<b>23,359.37</b>	<b>53 50</b>
<b>End Fund - Dept 935-180</b>		<b>27,374.84</b>	<b>110.56</b>	<b>20,511.63</b>	<b>0.00</b>	<b>43,871.00</b>	<b>23,359.37</b>	<b>53 50</b>
<b>Fund - Dept 935-182</b>		INFORMATION TECHNOLOGY - RADIO						
<b>8990 Allocations</b>								
5030	Insurance	0.00	0.00	2,721.00	0.00	5,975.00	3,254.00	54
		0.00	0.00	2,721.00	0.00	5,975.00	3,254.00	
<b>Allocations</b>		<b>0.00</b>	<b>0.00</b>	<b>2,721.00</b>	<b>0.00</b>	<b>5,975.00</b>	<b>3,254.00</b>	<b>54 50</b>
<b>End Fund - Dept 935-182</b>		<b>0.00</b>	<b>0.00</b>	<b>2,721.00</b>	<b>0.00</b>	<b>5,975.00</b>	<b>3,254.00</b>	<b>54 50</b>

Prepared for ASD - 001

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			Budget Version 10: Working		
Administrative Services		Prior Year's	Current	Year To Date	Encum-		Percent	Remaining	
Category	Description	Actuals	Month	Actuals	brances	Budget	Balance	Budg / Time	
		Thru 12/2019	Actuals	Actuals					
<b>Grand Totals : Admin Services</b>		<b>-771,524.68</b>	<b>110.56</b>	<b>-526,606.69</b>	<b>0.00</b>	<b>-137,254.00</b>	<b>389,352.69</b>	<b>-284</b>	<b>50</b>

**End Of Report Prepared for Administrative Services**

**Data Through 12/31/2020**

\*\* End of Report \*\*

Prepared for City Attorney - 002

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

City Attorney Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budg / Time	
<b>8990 Allocations</b>								
7994 Building Main Allocation	7,335.00	0.00	6,457.00	0.00	19,042.00	12,585.00	66	
7996 Info Systems Allocation	6,037.00	0.00	3,641.00	0.00	9,317.00	5,676.00	61	
	13,372.00	0.00	10,098.00	0.00	28,359.00	18,261.00		
<b>Allocations</b>	<b>13,372.00</b>	<b>0.00</b>	<b>10,098.00</b>	<b>0.00</b>	<b>28,359.00</b>	<b>18,261.00</b>	<b>64</b>	<b>50</b>

**End Of Report Prepared for City Attorney****Data Through 12/31/2020****\*\* End of Report \*\***



Prepared for City Attorney - 002

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

City Attorney Category Description	Prior Year's Actuals Thru 12/2019	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	7,335.00	0.00	6,457.00	0.00	19,042.00	12,585.00	66
7996 Info Systems Allocation	6,037.00	0.00	3,641.00	0.00	9,317.00	5,676.00	61
	13,372.00	0.00	10,098.00	0.00	28,359.00	18,261.00	
<b>Allocations</b>	<b>13,372.00</b>	<b>0.00</b>	<b>10,098.00</b>	<b>0.00</b>	<b>28,359.00</b>	<b>18,261.00</b>	<b>64 50</b>
<b>End Fund - Dept 001-160</b>	<b>13,372.00</b>	<b>0.00</b>	<b>10,098.00</b>	<b>0.00</b>	<b>28,359.00</b>	<b>18,261.00</b>	<b>64 50</b>
 <b>Grand Totals : City Attorney</b>	 <b>13,372.00</b>	 <b>0.00</b>	 <b>10,098.00</b>	 <b>0.00</b>	 <b>28,359.00</b>	 <b>18,261.00</b>	 <b>64 50</b>

**End Of Report Prepared for City Attorney**

**Data Through 12/31/2020**

\*\* End of Report \*\*

Prepared for City Clerk - 003

## City of Chico

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

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 12/2019	Actuals	Actuals				Budg / Time		
<b>8990 Allocations</b>										
<hr/>										
5030	Insurance	10,600.00	0.00	8,833.00	0.00	19,394.00	10,561.00	54		
7994	Building Main Allocation	26,479.00	0.00	23,308.00	0.00	68,729.00	45,421.00	66		
7996	Info Systems Allocation	29,610.00	0.00	18,700.00	0.00	66,033.00	47,333.00	72		
		<hr/>		<hr/>		<hr/>	<hr/>			
		66,689.00	0.00	50,841.00	0.00	154,156.00	103,315.00			
<hr/>										
<b>Allocations</b>		<b>66,689.00</b>	<b>0.00</b>	<b>50,841.00</b>	<b>0.00</b>	<b>154,156.00</b>	<b>103,315.00</b>	<b>67</b>	<b>50</b>	

**End Of Report Prepared for City Clerk****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for City Clerk - 003

## City of Chico

## Department Expense By Category

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			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 12/2019	Actuals	Actuals				Budg / Time
<b>Fund - Dept 001-101</b>		GENERAL-CITY COUNCIL						
<b>8990 Allocations</b>								
7994 Building Main Allocation		16,384.00	0.00	14,422.00	0.00	42,528.00	28,106.00	66
7996 Info Systems Allocation		14,519.00	0.00	9,598.00	0.00	27,990.00	18,392.00	66
		<u>30,903.00</u>	<u>0.00</u>	<u>24,020.00</u>	<u>0.00</u>	<u>70,518.00</u>	<u>46,498.00</u>	
<b>Allocations</b>		<b>30,903.00</b>	<b>0.00</b>	<b>24,020.00</b>	<b>0.00</b>	<b>70,518.00</b>	<b>46,498.00</b>	<b>66 50</b>
<b>End Fund - Dept 001-101</b>		<b>30,903.00</b>	<b>0.00</b>	<b>24,020.00</b>	<b>0.00</b>	<b>70,518.00</b>	<b>46,498.00</b>	<b>66 50</b>
<b>Fund - Dept 001-103</b>		GENERAL-CITY CLERK						
<b>8990 Allocations</b>								
5030 Insurance		10,600.00	0.00	8,833.00	0.00	19,394.00	10,561.00	54
7994 Building Main Allocation		10,095.00	0.00	8,886.00	0.00	26,201.00	17,315.00	66
7996 Info Systems Allocation		15,091.00	0.00	9,102.00	0.00	38,043.00	28,941.00	76
		<u>35,786.00</u>	<u>0.00</u>	<u>26,821.00</u>	<u>0.00</u>	<u>83,638.00</u>	<u>56,817.00</u>	
<b>Allocations</b>		<b>35,786.00</b>	<b>0.00</b>	<b>26,821.00</b>	<b>0.00</b>	<b>83,638.00</b>	<b>56,817.00</b>	<b>68 50</b>
<b>End Fund - Dept 001-103</b>		<b>35,786.00</b>	<b>0.00</b>	<b>26,821.00</b>	<b>0.00</b>	<b>83,638.00</b>	<b>56,817.00</b>	<b>68 50</b>
<b>Grand Totals : City Clerk</b>		<b>66,689.00</b>	<b>0.00</b>	<b>50,841.00</b>	<b>0.00</b>	<b>154,156.00</b>	<b>103,315.00</b>	<b>67 50</b>

**End Of Report Prepared for City Clerk**

**Data Through 12/31/2020**

\*\* End of Report \*\*

Prepared for City Manager - 005

## City of Chico

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

City Manager Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8990 Allocations</b>							
5030 Insurance	18,465.00	0.00	19,706.00	0.00	43,272.00	23,566.00	54
7994 Building Main Allocation	14,563.00	0.00	12,821.00	0.00	37,803.00	24,982.00	66
7996 Info Systems Allocation	29,789.00	0.00	18,889.00	0.00	39,098.00	20,209.00	52
	62,817.00	0.00	51,416.00	0.00	120,173.00	68,757.00	
<b>Allocations</b>	<b>62,817.00</b>	<b>0.00</b>	<b>51,416.00</b>	<b>0.00</b>	<b>120,173.00</b>	<b>68,757.00</b>	<b>57 50</b>

**End Of Report Prepared for City Manager****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for City Manager - 005

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			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 12/2019	Actuals	Actuals				Budg / Time
<b>Fund - Dept 001-106</b>		GENERAL-CITY MANAGER						
<b>8990 Allocations</b>								
5030	Insurance	18,465.00	0.00	16,702.00	0.00	36,673.00	19,971.00	54
7994	Building Main Allocation	14,563.00	0.00	12,821.00	0.00	37,803.00	24,982.00	66
7996	Info Systems Allocation	29,167.00	0.00	18,412.00	0.00	37,269.00	18,857.00	51
		62,195.00	0.00	47,935.00	0.00	111,745.00	63,810.00	
<b>Allocations</b>		<b>62,195.00</b>	<b>0.00</b>	<b>47,935.00</b>	<b>0.00</b>	<b>111,745.00</b>	<b>63,810.00</b>	<b>57 50</b>
<b>End Fund - Dept 001-106</b>		<b>62,195.00</b>	<b>0.00</b>	<b>47,935.00</b>	<b>0.00</b>	<b>111,745.00</b>	<b>63,810.00</b>	<b>57 50</b>
<b>Fund - Dept 001-112</b>		GENERAL-ECONOMIC DEVEL						
<b>8990 Allocations</b>								
7996	Info Systems Allocation	622.00	0.00	477.00	0.00	1,829.00	1,352.00	74
		622.00	0.00	477.00	0.00	1,829.00	1,352.00	
<b>Allocations</b>		<b>622.00</b>	<b>0.00</b>	<b>477.00</b>	<b>0.00</b>	<b>1,829.00</b>	<b>1,352.00</b>	<b>74 50</b>
<b>End Fund - Dept 001-112</b>		<b>622.00</b>	<b>0.00</b>	<b>477.00</b>	<b>0.00</b>	<b>1,829.00</b>	<b>1,352.00</b>	<b>74 50</b>
<b>Fund - Dept 050-106</b>		DONATIONS-CITY MANAGER						
<b>8990 Allocations</b>								
5030	Insurance	0.00	0.00	3,004.00	0.00	6,599.00	3,595.00	54
		0.00	0.00	3,004.00	0.00	6,599.00	3,595.00	
<b>Allocations</b>		<b>0.00</b>	<b>0.00</b>	<b>3,004.00</b>	<b>0.00</b>	<b>6,599.00</b>	<b>3,595.00</b>	<b>54 50</b>
<b>End Fund - Dept 050-106</b>		<b>0.00</b>	<b>0.00</b>	<b>3,004.00</b>	<b>0.00</b>	<b>6,599.00</b>	<b>3,595.00</b>	<b>54 50</b>
<b>Grand Totals : City Manager</b>		<b>62,817.00</b>	<b>0.00</b>	<b>51,416.00</b>	<b>0.00</b>	<b>120,173.00</b>	<b>68,757.00</b>	<b>57 50</b>

**End Of Report Prepared for City Manager**

**Data Through 12/31/2020**

**\*\* End of Report \*\***

Prepared for Building &amp; Code - 010

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Building & Code Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Budg / Time
<b>8990 Allocations</b>								
5030 Insurance	34,095.00	0.00	33,481.00	0.00	73,517.00	40,036.00	54	
5260 Fuel	5,492.40	648.84	4,753.67	0.00	10,642.00	5,888.33	55	
5510 Vehicle Maintenance/Repair	9,795.21	0.00	7,523.70	0.00	24,785.00	17,261.30	70	
7993 Indirect Cost Allocation	63,878.52	0.00	39,860.32	0.00	119,581.00	79,720.68	67	
7994 Building Main Allocation	16,485.00	0.00	14,511.00	0.00	42,792.00	28,281.00	66	
7996 Info Systems Allocation	49,404.00	0.00	29,952.00	0.00	80,467.00	50,515.00	63	
	179,150.13	648.84	130,081.69	0.00	351,784.00	221,702.31		
<b>Allocations</b>	<b>179,150.13</b>	<b>648.84</b>	<b>130,081.69</b>	<b>0.00</b>	<b>351,784.00</b>	<b>221,702.31</b>	<b>63</b>	<b>50</b>

**End Of Report Prepared for Building & Code****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for Building &amp; Code - 010

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Building & Code Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
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## Fund - Dept 001-535 CODE ENFORCEMENT

## 8990 Allocations

5030 Insurance	5,318.00	0.00	5,020.00	0.00	11,024.00	6,004.00	54
5260 Fuel	1,209.45	397.76	2,486.80	0.00	3,057.00	570.20	19
5510 Vehicle Maintenance/Repair	2,649.28	0.00	4,918.31	0.00	9,957.00	5,038.69	51
7994 Building Main Allocation	862.00	0.00	760.00	0.00	2,239.00	1,479.00	66
7996 Info Systems Allocation	16,722.00	0.00	10,353.00	0.00	28,086.00	17,733.00	63
	26,760.73	397.76	23,538.11	0.00	54,363.00	30,824.89	

<b>Allocations</b>	<b>26,760.73</b>	<b>397.76</b>	<b>23,538.11</b>	<b>0.00</b>	<b>54,363.00</b>	<b>30,824.89</b>	<b>57 50</b>
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<b>End Fund - Dept 001-535</b>	<b>26,760.73</b>	<b>397.76</b>	<b>23,538.11</b>	<b>0.00</b>	<b>54,363.00</b>	<b>30,824.89</b>	<b>57 50</b>
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## Fund - Dept 213-535 ABANDON VEHICLE ABATEMENT

## 8990 Allocations

5030 Insurance	3,135.00	0.00	2,516.00	0.00	5,524.00	3,008.00	54
5260 Fuel	134.39	44.20	276.32	0.00	339.00	62.68	18
5510 Vehicle Maintenance/Repair	294.38	0.00	546.47	0.00	543.00	-3.47	-1 Over
7994 Building Main Allocation	1,100.00	0.00	968.00	0.00	2,856.00	1,888.00	66
7996 Info Systems Allocation	3,020.00	0.00	1,820.00	0.00	4,659.00	2,839.00	61
	7,683.77	44.20	6,126.79	0.00	13,921.00	7,794.21	

<b>Allocations</b>	<b>7,683.77</b>	<b>44.20</b>	<b>6,126.79</b>	<b>0.00</b>	<b>13,921.00</b>	<b>7,794.21</b>	<b>56 50</b>
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<b>End Fund - Dept 213-535</b>	<b>7,683.77</b>	<b>44.20</b>	<b>6,126.79</b>	<b>0.00</b>	<b>13,921.00</b>	<b>7,794.21</b>	<b>56 50</b>
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## Fund - Dept 213-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	4,239.00	0.00	2,834.32	0.00	8,503.00	5,668.68	67
	4,239.00	0.00	2,834.32	0.00	8,503.00	5,668.68	

<b>Allocations</b>	<b>4,239.00</b>	<b>0.00</b>	<b>2,834.32</b>	<b>0.00</b>	<b>8,503.00</b>	<b>5,668.68</b>	<b>67 50</b>
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<b>End Fund - Dept 213-995</b>	<b>4,239.00</b>	<b>0.00</b>	<b>2,834.32</b>	<b>0.00</b>	<b>8,503.00</b>	<b>5,668.68</b>	<b>67 50</b>
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## Fund - Dept 871-520 PRIVATE DEVELOPMENT-BLDG

## 8990 Allocations

5030 Insurance	25,642.00	0.00	25,945.00	0.00	56,969.00	31,024.00	54
5260 Fuel	4,148.56	206.88	1,990.55	0.00	7,246.00	5,255.45	73
5510 Vehicle Maintenance/Repair	6,851.55	0.00	2,058.92	0.00	14,285.00	12,226.08	86
7994 Building Main Allocation	14,523.00	0.00	12,783.00	0.00	37,697.00	24,914.00	66
7996 Info Systems Allocation	29,662.00	0.00	17,779.00	0.00	47,722.00	29,943.00	63
	80,827.11	206.88	60,556.47	0.00	163,919.00	103,362.53	

<b>Allocations</b>	<b>80,827.11</b>	<b>206.88</b>	<b>60,556.47</b>	<b>0.00</b>	<b>163,919.00</b>	<b>103,362.53</b>	<b>63 50</b>
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<b>End Fund - Dept 871-520</b>	<b>80,827.11</b>	<b>206.88</b>	<b>60,556.47</b>	<b>0.00</b>	<b>163,919.00</b>	<b>103,362.53</b>	<b>63 50</b>
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## Fund - Dept 871-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	59,639.52	0.00	37,026.00	0.00	111,078.00	74,052.00	67
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Prepared for Building &amp; Code - 010

## City of Chico

Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Building & Code Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
	59,639.52	0.00	37,026.00	0.00	111,078.00	74,052.00	
<b>Allocations</b>	<b>59,639.52</b>	<b>0.00</b>	<b>37,026.00</b>	<b>0.00</b>	<b>111,078.00</b>	<b>74,052.00</b>	<b>67 50</b>
<b>End Fund - Dept 871-995</b>	<b>59,639.52</b>	<b>0.00</b>	<b>37,026.00</b>	<b>0.00</b>	<b>111,078.00</b>	<b>74,052.00</b>	<b>67 50</b>
<b>Grand Totals : Building &amp; Code</b>	<b>179,150.13</b>	<b>648.84</b>	<b>130,081.69</b>	<b>0.00</b>	<b>351,784.00</b>	<b>221,702.31</b>	<b>63 50</b>

**End Of Report Prepared for Building & Code****Data Through 12/31/2020****\*\* End of Report \*\***



Prepared for Planning &amp; Housing - 004

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Planning & Housing Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Bal / Time
<b>8990 Allocations</b>								
5030 Insurance	28,686.00	0.00	23,824.00	0.00	52,314.00	28,490.00	54	
5260 Fuel	39.70	0.00	40.24	0.00	258.00	217.76	84	
5510 Vehicle Maintenance/Repair	1,072.02	0.00	0.00	0.00	2,109.00	2,109.00	100	
7993 Indirect Cost Allocation	68,935.02	0.00	57,267.32	0.00	171,802.00	114,534.68	67	
7994 Building Main Allocation	43,223.00	0.00	38,046.00	0.00	112,192.00	74,146.00	66	
7996 Info Systems Allocation	89,554.00	0.00	59,258.00	0.00	177,564.00	118,306.00	67	
	231,509.74	0.00	178,435.56	0.00	516,239.00	337,803.44		
<b>Allocations</b>	<b>231,509.74</b>	<b>0.00</b>	<b>178,435.56</b>	<b>0.00</b>	<b>516,239.00</b>	<b>337,803.44</b>	<b>65</b>	<b>50</b>

**End Of Report Prepared for Planning & Housing****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for Planning &amp; Housing - 004

## City of Chico

## Department Expense By Category

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			Budget Version 10: Working	
Planning & Housing		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals					Budg / Time
<b>Fund - Dept 001-510</b>		GENERAL-PLANNING						
<b>8990 Allocations</b>								
	5030 Insurance	8,945.00	0.00	7,151.00	0.00	15,701.00	8,550.00	54
	7996 Info Systems Allocation	41,819.00	0.00	29,596.00	0.00	101,824.00	72,228.00	71
		<u>50,764.00</u>	<u>0.00</u>	<u>36,747.00</u>	<u>0.00</u>	<u>117,525.00</u>	<u>80,778.00</u>	
	<b>Allocations</b>	<b>50,764.00</b>	<b>0.00</b>	<b>36,747.00</b>	<b>0.00</b>	<b>117,525.00</b>	<b>80,778.00</b>	<b>69 50</b>
	<b>End Fund - Dept 001-510</b>	<b>50,764.00</b>	<b>0.00</b>	<b>36,747.00</b>	<b>0.00</b>	<b>117,525.00</b>	<b>80,778.00</b>	<b>69 50</b>
<b>Fund - Dept 201-995</b>		INDIRECT COST ALLOCATION						
<b>8990 Allocations</b>								
	7993 Indirect Cost Allocation	20,962.98	0.00	15,731.68	0.00	47,195.00	31,463.32	67
		<u>20,962.98</u>	<u>0.00</u>	<u>15,731.68</u>	<u>0.00</u>	<u>47,195.00</u>	<u>31,463.32</u>	
	<b>Allocations</b>	<b>20,962.98</b>	<b>0.00</b>	<b>15,731.68</b>	<b>0.00</b>	<b>47,195.00</b>	<b>31,463.32</b>	<b>67 50</b>
	<b>End Fund - Dept 201-995</b>	<b>20,962.98</b>	<b>0.00</b>	<b>15,731.68</b>	<b>0.00</b>	<b>47,195.00</b>	<b>31,463.32</b>	<b>67 50</b>
<b>Fund - Dept 206-995</b>		INDIRECT COST ALLOCATION						
<b>8990 Allocations</b>								
	7993 Indirect Cost Allocation	6,234.00	0.00	3,573.32	0.00	10,720.00	7,146.68	67
		<u>6,234.00</u>	<u>0.00</u>	<u>3,573.32</u>	<u>0.00</u>	<u>10,720.00</u>	<u>7,146.68</u>	
	<b>Allocations</b>	<b>6,234.00</b>	<b>0.00</b>	<b>3,573.32</b>	<b>0.00</b>	<b>10,720.00</b>	<b>7,146.68</b>	<b>67 50</b>
	<b>End Fund - Dept 206-995</b>	<b>6,234.00</b>	<b>0.00</b>	<b>3,573.32</b>	<b>0.00</b>	<b>10,720.00</b>	<b>7,146.68</b>	<b>67 50</b>
<b>Fund - Dept 392-540</b>		LOW-MOD HOUSING ASSET FUND						
<b>8990 Allocations</b>								
	5030 Insurance	5,266.00	0.00	4,671.00	0.00	10,258.00	5,587.00	54
	7994 Building Main Allocation	10,373.00	0.00	9,130.00	0.00	26,924.00	17,794.00	66
	7996 Info Systems Allocation	6,211.00	0.00	4,269.00	0.00	14,042.00	9,773.00	70
		<u>21,850.00</u>	<u>0.00</u>	<u>18,070.00</u>	<u>0.00</u>	<u>51,224.00</u>	<u>33,154.00</u>	
	<b>Allocations</b>	<b>21,850.00</b>	<b>0.00</b>	<b>18,070.00</b>	<b>0.00</b>	<b>51,224.00</b>	<b>33,154.00</b>	<b>65 50</b>
	<b>End Fund - Dept 392-540</b>	<b>21,850.00</b>	<b>0.00</b>	<b>18,070.00</b>	<b>0.00</b>	<b>51,224.00</b>	<b>33,154.00</b>	<b>65 50</b>
<b>Fund - Dept 392-995</b>		INDIRECT COST ALLOCATION						
<b>8990 Allocations</b>								
	7993 Indirect Cost Allocation	17,854.02	0.00	12,810.00	0.00	38,430.00	25,620.00	67
		<u>17,854.02</u>	<u>0.00</u>	<u>12,810.00</u>	<u>0.00</u>	<u>38,430.00</u>	<u>25,620.00</u>	
	<b>Allocations</b>	<b>17,854.02</b>	<b>0.00</b>	<b>12,810.00</b>	<b>0.00</b>	<b>38,430.00</b>	<b>25,620.00</b>	<b>67 50</b>
	<b>End Fund - Dept 392-995</b>	<b>17,854.02</b>	<b>0.00</b>	<b>12,810.00</b>	<b>0.00</b>	<b>38,430.00</b>	<b>25,620.00</b>	<b>67 50</b>
<b>Fund - Dept 863-510</b>		SUBDIVISION PLANNING						
<b>8990 Allocations</b>								

Prepared for Planning &amp; Housing - 004

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Planning & Housing Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Budg / Time
5030 Insurance	3,820.00	0.00	2,797.00	0.00	6,142.00	3,345.00	54	
5260 Fuel	19.86	0.00	20.12	0.00	129.00	108.88	84	
7996 Info Systems Allocation	11,862.00	0.00	7,614.00	0.00	13,976.00	6,362.00	46	
	15,701.86	0.00	10,431.12	0.00	20,247.00	9,815.88		
<b>Allocations</b>	<b>15,701.86</b>	<b>0.00</b>	<b>10,431.12</b>	<b>0.00</b>	<b>20,247.00</b>	<b>9,815.88</b>	<b>48</b>	<b>50</b>
<b>End Fund - Dept 863-510</b>	<b>15,701.86</b>	<b>0.00</b>	<b>10,431.12</b>	<b>0.00</b>	<b>20,247.00</b>	<b>9,815.88</b>	<b>48</b>	<b>50</b>

Fund - Dept 872-510 PRIVATE DEVELOPMENT - PLANNING

## 8990 Allocations

5030 Insurance	7,991.00	0.00	6,967.00	0.00	15,298.00	8,331.00	54	
5260 Fuel	19.84	0.00	20.12	0.00	129.00	108.88	84	
5510 Vehicle Maintenance/Repair	1,072.02	0.00	0.00	0.00	2,109.00	2,109.00	100	
7994 Building Main Allocation	32,850.00	0.00	28,916.00	0.00	85,268.00	56,352.00	66	
7996 Info Systems Allocation	29,662.00	0.00	17,779.00	0.00	47,722.00	29,943.00	63	
	71,594.86	0.00	53,682.12	0.00	150,526.00	96,843.88		
<b>Allocations</b>	<b>71,594.86</b>	<b>0.00</b>	<b>53,682.12</b>	<b>0.00</b>	<b>150,526.00</b>	<b>96,843.88</b>	<b>64</b>	<b>50</b>
<b>End Fund - Dept 872-510</b>	<b>71,594.86</b>	<b>0.00</b>	<b>53,682.12</b>	<b>0.00</b>	<b>150,526.00</b>	<b>96,843.88</b>	<b>64</b>	<b>50</b>

Fund - Dept 872-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	23,884.02	0.00	25,152.32	0.00	75,457.00	50,304.68	67	
	23,884.02	0.00	25,152.32	0.00	75,457.00	50,304.68		
<b>Allocations</b>	<b>23,884.02</b>	<b>0.00</b>	<b>25,152.32</b>	<b>0.00</b>	<b>75,457.00</b>	<b>50,304.68</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 872-995</b>	<b>23,884.02</b>	<b>0.00</b>	<b>25,152.32</b>	<b>0.00</b>	<b>75,457.00</b>	<b>50,304.68</b>	<b>67</b>	<b>50</b>

Fund - Dept 935-185 INFO TECH - GIS

## 8990 Allocations

5030 Insurance	2,664.00	0.00	2,238.00	0.00	4,915.00	2,677.00	54	
	2,664.00	0.00	2,238.00	0.00	4,915.00	2,677.00		
<b>Allocations</b>	<b>2,664.00</b>	<b>0.00</b>	<b>2,238.00</b>	<b>0.00</b>	<b>4,915.00</b>	<b>2,677.00</b>	<b>54</b>	<b>50</b>
<b>End Fund - Dept 935-185</b>	<b>2,664.00</b>	<b>0.00</b>	<b>2,238.00</b>	<b>0.00</b>	<b>4,915.00</b>	<b>2,677.00</b>	<b>54</b>	<b>50</b>

Prepared for Planning & Housing - 004

**City of Chico**

**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Planning & Housing Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budg	Time
<b>Grand Totals : Planning &amp; Housing</b>	231,509.74	0.00	178,435.56	0.00	516,239.00	337,803.44	65	50

**End Of Report Prepared for Planning & Housing**

**Data Through 12/31/2020**

**\*\* End of Report \*\***

Prepared for Fire - 007

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Fire Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budg / Time	
<b>8990 Allocations</b>								
5030 Insurance	208,194.00	0.00	177,785.00	0.00	390,370.00	212,585.00	54	
5260 Fuel	37,556.43	4,928.42	29,317.64	0.00	78,499.00	49,181.36	63	
5455 Electric	31,936.82	4,858.74	37,431.05	0.00	77,615.00	40,183.95	52	
5456 Natural Gas	2,855.34	534.83	2,585.68	0.00	19,320.00	16,734.32	87	
5460 Water	7,704.63	3,367.02	11,165.37	0.00	19,308.00	8,142.63	42	
5510 Vehicle Maintenance/Repair	113,930.28	0.00	94,890.41	0.00	357,565.00	262,674.59	73	
7993 Indirect Cost Allocation	9,984.00	0.00	3,402.00	0.00	10,206.00	6,804.00	67	
7994 Building Main Allocation	70,973.00	0.00	64,811.00	0.00	191,107.00	126,296.00	66	
7996 Info Systems Allocation	143,710.00	0.00	86,635.00	0.00	238,275.00	151,640.00	64	
	<u>626,844.50</u>	<u>13,689.01</u>	<u>508,023.15</u>	<u>0.00</u>	<u>1,382,265.00</u>	<u>874,241.85</u>		
<b>Allocations</b>	<b>626,844.50</b>	<b>13,689.01</b>	<b>508,023.15</b>	<b>0.00</b>	<b>1,382,265.00</b>	<b>874,241.85</b>	<b>63</b>	<b>50</b>

**End Of Report Prepared for Fire****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for Fire - 007

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Fire Category	Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>Fund - Dept 001-400</b> GENERAL-FIRE								
<b>8990 Allocations</b>								
5030	Insurance	205,567.00	0.00	174,763.00	0.00	383,734.00	208,971.00	54
5260	Fuel	37,556.43	4,928.42	29,317.64	0.00	78,499.00	49,181.36	63
5455	Electric	31,936.82	4,858.74	37,431.05	0.00	77,615.00	40,183.95	52
5456	Natural Gas	2,855.34	534.83	2,585.68	0.00	19,320.00	16,734.32	87
5460	Water	7,704.63	3,367.02	11,165.37	0.00	19,308.00	8,142.63	42
5510	Vehicle Maintenance/Repair	113,930.28	0.00	94,890.41	0.00	357,565.00	262,674.59	73
7994	Building Main Allocation	70,973.00	0.00	64,811.00	0.00	191,107.00	126,296.00	66
7996	Info Systems Allocation	143,710.00	0.00	86,635.00	0.00	238,275.00	151,640.00	64
		614,233.50	13,689.01	501,599.15	0.00	1,365,423.00	863,823.85	
<b>Allocations</b>		<b>614,233.50</b>	<b>13,689.01</b>	<b>501,599.15</b>	<b>0.00</b>	<b>1,365,423.00</b>	<b>863,823.85</b>	<b>63 50</b>
<b>End Fund - Dept 001-400</b>		<b>614,233.50</b>	<b>13,689.01</b>	<b>501,599.15</b>	<b>0.00</b>	<b>1,365,423.00</b>	<b>863,823.85</b>	<b>63 50</b>
<b>Fund - Dept 874-400</b> Private Development - Fire								
<b>8990 Allocations</b>								
5030	Insurance	2,627.00	0.00	3,022.00	0.00	6,636.00	3,614.00	54
		2,627.00	0.00	3,022.00	0.00	6,636.00	3,614.00	
<b>Allocations</b>		<b>2,627.00</b>	<b>0.00</b>	<b>3,022.00</b>	<b>0.00</b>	<b>6,636.00</b>	<b>3,614.00</b>	<b>54 50</b>
<b>End Fund - Dept 874-400</b>		<b>2,627.00</b>	<b>0.00</b>	<b>3,022.00</b>	<b>0.00</b>	<b>6,636.00</b>	<b>3,614.00</b>	<b>54 50</b>
<b>Fund - Dept 874-995</b> INDIRECT COST ALLOCATION								
<b>8990 Allocations</b>								
7993	Indirect Cost Allocation	9,984.00	0.00	3,402.00	0.00	10,206.00	6,804.00	67
		9,984.00	0.00	3,402.00	0.00	10,206.00	6,804.00	
<b>Allocations</b>		<b>9,984.00</b>	<b>0.00</b>	<b>3,402.00</b>	<b>0.00</b>	<b>10,206.00</b>	<b>6,804.00</b>	<b>67 50</b>
<b>End Fund - Dept 874-995</b>		<b>9,984.00</b>	<b>0.00</b>	<b>3,402.00</b>	<b>0.00</b>	<b>10,206.00</b>	<b>6,804.00</b>	<b>67 50</b>
<b>Grand Totals : Fire</b>		<b>626,844.50</b>	<b>13,689.01</b>	<b>508,023.15</b>	<b>0.00</b>	<b>1,382,265.00</b>	<b>874,241.85</b>	<b>63 50</b>

End Of Report Prepared for Fire

Data Through 12/31/2020

\*\* End of Report \*\*

Prepared for Human Resources - 130

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Human Resources Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
<b>8990 Allocations</b>							
5030 Insurance	14,156.00	0.00	9,489.00	0.00	20,835.00	11,346.00	54
7994 Building Main Allocation	7,846.00	0.00	6,906.00	0.00	20,365.00	13,459.00	66
7996 Info Systems Allocation	24,147.00	0.00	14,562.00	0.00	37,269.00	22,707.00	61
	46,149.00	0.00	30,957.00	0.00	78,469.00	47,512.00	
<b>Allocations</b>	<b>46,149.00</b>	<b>0.00</b>	<b>30,957.00</b>	<b>0.00</b>	<b>78,469.00</b>	<b>47,512.00</b>	<b>61 50</b>

**End Of Report Prepared for Human Resources****Data Through 12/31/2020****\*\* End of Report \*\***

## City of Chico

Prepared for Human Resources &amp; Risk Management

**Department Expense By Category**

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			Budget Version 10: Working	
Human Resources		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2019	Actuals	Actuals				Budg / Time
<b>Fund - Dept 001-130</b>		GENERAL-HUMAN RESOURCES						
<b>8990 Allocations</b>								
5030	Insurance	14,156.00	0.00	9,489.00	0.00	20,835.00	11,346.00	54
7994	Building Main Allocation	7,846.00	0.00	6,906.00	0.00	20,365.00	13,459.00	66
7996	Info Systems Allocation	24,147.00	0.00	14,562.00	0.00	37,269.00	22,707.00	61
		46,149.00	0.00	30,957.00	0.00	78,469.00	47,512.00	
<b>Allocations</b>		<b>46,149.00</b>	<b>0.00</b>	<b>30,957.00</b>	<b>0.00</b>	<b>78,469.00</b>	<b>47,512.00</b>	<b>61 50</b>
<b>End Fund - Dept 001-130</b>		<b>46,149.00</b>	<b>0.00</b>	<b>30,957.00</b>	<b>0.00</b>	<b>78,469.00</b>	<b>47,512.00</b>	<b>61 50</b>
<b>Grand Totals : Human Resources</b>		<b>46,149.00</b>	<b>0.00</b>	<b>30,957.00</b>	<b>0.00</b>	<b>78,469.00</b>	<b>47,512.00</b>	<b>61 50</b>

**End Of Report Prepared for Human Resources****Data Through 12/31/2020****\*\* End of Report \*\***



Prepared for Police - 008

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Percent Remaining	
						Balance	Budg / Time
<b>8990 Allocations</b>							
5030 Insurance	463,644.00	0.00	386,771.00	0.00	849,252.00	462,481.00	54
5260 Fuel	128,557.61	14,457.73	97,221.23	0.00	223,316.00	126,094.77	56
5455 Electric	58,505.12	8,332.76	60,361.13	0.00	133,409.00	73,047.87	55
5456 Natural Gas	3,647.93	710.36	1,288.69	0.00	9,167.00	7,878.31	86
5460 Water	2,832.34	457.74	2,377.92	0.00	9,938.00	7,560.08	76
5510 Vehicle Maintenance/Repair	151,328.74	0.00	126,063.34	0.00	391,029.00	264,965.66	68
7993 Indirect Cost Allocation	4,386.96	0.00	2,869.32	0.00	8,608.00	5,738.68	67
7994 Building Main Allocation	203,214.00	0.00	178,868.00	0.00	527,442.00	348,574.00	66
7996 Info Systems Allocation	627,045.00	0.00	388,520.00	0.00	1,024,444.00	635,924.00	62
	<u>1,643,161.70</u>	<u>23,958.59</u>	<u>1,244,340.63</u>	<u>0.00</u>	<u>3,176,605.00</u>	<u>1,932,264.37</u>	
<b>Allocations</b>	<b>1,643,161.70</b>	<b>23,958.59</b>	<b>1,244,340.63</b>	<b>0.00</b>	<b>3,176,605.00</b>	<b>1,932,264.37</b>	<b>61 50</b>

**End Of Report Prepared for Police****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for Police - 008

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
<b>Fund - Dept 001-300 POLICE</b>							
<b>8990 Allocations</b>							
5030 Insurance	446,908.00	0.00	369,011.00	0.00	810,252.00	441,241.00	54
5260 Fuel	128,557.61	14,457.73	97,221.23	0.00	223,316.00	126,094.77	56
5455 Electric	48,712.94	7,173.96	49,634.20	0.00	105,527.00	55,892.80	53
5456 Natural Gas	473.54	270.01	423.67	0.00	3,512.00	3,088.33	88
5460 Water	1,712.70	279.72	1,291.91	0.00	6,296.00	5,004.09	79
5510 Vehicle Maintenance/Repair	151,328.74	0.00	126,063.34	0.00	391,029.00	264,965.66	68
7994 Building Main Allocation	203,214.00	0.00	178,868.00	0.00	527,442.00	348,574.00	66
7996 Info Systems Allocation	611,954.00	0.00	379,418.00	0.00	1,001,151.00	621,733.00	62
	1,592,861.53	22,181.42	1,201,931.35	0.00	3,068,525.00	1,866,593.65	
<b>Allocations</b>	<b>1,592,861.53</b>	<b>22,181.42</b>	<b>1,201,931.35</b>	<b>0.00</b>	<b>3,068,525.00</b>	<b>1,866,593.65</b>	<b>61 50</b>
<b>End Fund - Dept 001-300</b>	<b>1,592,861.53</b>	<b>22,181.42</b>	<b>1,201,931.35</b>	<b>0.00</b>	<b>3,068,525.00</b>	<b>1,866,593.65</b>	<b>61 50</b>
<b>Fund - Dept 001-348 GENERAL-PD/ANIMAL SERVICES</b>							
<b>8990 Allocations</b>							
5030 Insurance	10,817.00	0.00	9,146.00	0.00	20,082.00	10,936.00	54
5455 Electric	9,792.18	1,158.80	10,726.93	0.00	27,882.00	17,155.07	62
5456 Natural Gas	3,174.39	440.35	865.02	0.00	5,655.00	4,789.98	85
5460 Water	1,119.64	178.02	1,086.01	0.00	3,642.00	2,555.99	70
7996 Info Systems Allocation	15,091.00	0.00	9,102.00	0.00	23,293.00	14,191.00	61
	39,994.21	1,777.17	30,925.96	0.00	80,554.00	49,628.04	
<b>Allocations</b>	<b>39,994.21</b>	<b>1,777.17</b>	<b>30,925.96</b>	<b>0.00</b>	<b>80,554.00</b>	<b>49,628.04</b>	<b>62 50</b>
<b>End Fund - Dept 001-348</b>	<b>39,994.21</b>	<b>1,777.17</b>	<b>30,925.96</b>	<b>0.00</b>	<b>80,554.00</b>	<b>49,628.04</b>	<b>62 50</b>
<b>Fund - Dept 002-300 PARKS - POLICE</b>							
<b>8990 Allocations</b>							
5030 Insurance	3,528.00	0.00	4,535.00	0.00	9,959.00	5,424.00	54
	3,528.00	0.00	4,535.00	0.00	9,959.00	5,424.00	
<b>Allocations</b>	<b>3,528.00</b>	<b>0.00</b>	<b>4,535.00</b>	<b>0.00</b>	<b>9,959.00</b>	<b>5,424.00</b>	<b>54 50</b>
<b>End Fund - Dept 002-300</b>	<b>3,528.00</b>	<b>0.00</b>	<b>4,535.00</b>	<b>0.00</b>	<b>9,959.00</b>	<b>5,424.00</b>	<b>54 50</b>
<b>Fund - Dept 050-300 DONATIONS-POLICE</b>							
<b>8990 Allocations</b>							
5030 Insurance	0.00	0.00	2,038.00	0.00	4,476.00	2,438.00	54
	0.00	0.00	2,038.00	0.00	4,476.00	2,438.00	
<b>Allocations</b>	<b>0.00</b>	<b>0.00</b>	<b>2,038.00</b>	<b>0.00</b>	<b>4,476.00</b>	<b>2,438.00</b>	<b>54 50</b>
<b>End Fund - Dept 050-300</b>	<b>0.00</b>	<b>0.00</b>	<b>2,038.00</b>	<b>0.00</b>	<b>4,476.00</b>	<b>2,438.00</b>	<b>54 50</b>
<b>Fund - Dept 098-995 INDIRECT COST ALLOCATION</b>							
<b>8990 Allocations</b>							
7993 Indirect Cost Allocation	82.98	0.00	55.32	0.00	166.00	110.68	67
	82.98	0.00	55.32	0.00	166.00	110.68	

Prepared for Police - 008

## City of Chico

## Department Expense By Category

Multi Fund/Dept		Budget Year: 2021		Data Through 12/31/2020			Budget Version 10: Working		
Police		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2019	Actuals	Actuals				Budg / Time	
<b>Allocations</b>		<b>82.98</b>	<b>0.00</b>	<b>55.32</b>	<b>0.00</b>	<b>166.00</b>	<b>110.68</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 098-995</b>		<b>82.98</b>	<b>0.00</b>	<b>55.32</b>	<b>0.00</b>	<b>166.00</b>	<b>110.68</b>	<b>67</b>	<b>50</b>
<b>Fund - Dept 099-995</b>		INDIRECT COST ALLOCATION							
<b>8990 Allocations</b>									
7993	Indirect Cost Allocation	3,697.98	0.00	2,428.00	0.00	7,284.00	4,856.00	67	
		3,697.98	0.00	2,428.00	0.00	7,284.00	4,856.00		
<b>Allocations</b>		<b>3,697.98</b>	<b>0.00</b>	<b>2,428.00</b>	<b>0.00</b>	<b>7,284.00</b>	<b>4,856.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 099-995</b>		<b>3,697.98</b>	<b>0.00</b>	<b>2,428.00</b>	<b>0.00</b>	<b>7,284.00</b>	<b>4,856.00</b>	<b>67</b>	<b>50</b>
<b>Fund - Dept 100-995</b>		INDIRECT COST ALLOCATION							
<b>8990 Allocations</b>									
7993	Indirect Cost Allocation	439.50	0.00	279.00	0.00	837.00	558.00	67	
		439.50	0.00	279.00	0.00	837.00	558.00		
<b>Allocations</b>		<b>439.50</b>	<b>0.00</b>	<b>279.00</b>	<b>0.00</b>	<b>837.00</b>	<b>558.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 100-995</b>		<b>439.50</b>	<b>0.00</b>	<b>279.00</b>	<b>0.00</b>	<b>837.00</b>	<b>558.00</b>	<b>67</b>	<b>50</b>
<b>Fund - Dept 217-995</b>		INDIRECT COST ALLOCATION							
<b>8990 Allocations</b>									
7993	Indirect Cost Allocation	166.50	0.00	107.00	0.00	321.00	214.00	67	
		166.50	0.00	107.00	0.00	321.00	214.00		
<b>Allocations</b>		<b>166.50</b>	<b>0.00</b>	<b>107.00</b>	<b>0.00</b>	<b>321.00</b>	<b>214.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 217-995</b>		<b>166.50</b>	<b>0.00</b>	<b>107.00</b>	<b>0.00</b>	<b>321.00</b>	<b>214.00</b>	<b>67</b>	<b>50</b>
<b>Fund - Dept 853-300</b>		PD Parking Service Specialists							
<b>8990 Allocations</b>									
5030	Insurance	2,391.00	0.00	2,041.00	0.00	4,483.00	2,442.00	54	
		2,391.00	0.00	2,041.00	0.00	4,483.00	2,442.00		
<b>Allocations</b>		<b>2,391.00</b>	<b>0.00</b>	<b>2,041.00</b>	<b>0.00</b>	<b>4,483.00</b>	<b>2,442.00</b>	<b>54</b>	<b>50</b>
<b>End Fund - Dept 853-300</b>		<b>2,391.00</b>	<b>0.00</b>	<b>2,041.00</b>	<b>0.00</b>	<b>4,483.00</b>	<b>2,442.00</b>	<b>54</b>	<b>50</b>

Prepared for Police - 008

**City of Chico**  
**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Police Category	Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
								Budg	Time
<b>Grand Totals : Police</b>		1,643,161.70	23,958.59	1,244,340.63	0.00	3,176,605.00	1,932,264.37	61	50

**End Of Report Prepared for Police**

**Data Through 12/31/2020**

\*\* End of Report \*\*

Prepared for DPW Engineering - 009

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

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 12/2019	Actuals	Actuals				Budg / Time		
<b>8990 Allocations</b>										
5030	Insurance	66,359.00	0.00	72,324.00	0.00	158,801.00	86,477.00	54		
5260	Fuel	1,183.86	86.36	997.14	0.00	2,871.00	1,873.86	65		
5455	Electric	92.09	10.11	50.99	0.00	271.00	220.01	81		
5460	Water	322.36	56.90	248.98	0.00	1,069.00	820.02	77		
5510	Vehicle Maintenance/Repair	2,955.11	0.00	2,728.39	0.00	14,669.00	11,940.61	81		
7993	Indirect Cost Allocation	202,314.48	0.00	141,960.32	0.00	425,881.00	283,920.68	67		
7994	Building Main Allocation	35,327.00	0.00	31,099.00	0.00	91,703.00	60,604.00	66		
7996	Info Systems Allocation	87,031.00	0.00	53,367.00	0.00	152,966.00	99,599.00	65		
		395,584.90	153.37	302,775.82	0.00	848,231.00	545,455.18			
<b>Allocations</b>		<b>395,584.90</b>	<b>153.37</b>	<b>302,775.82</b>	<b>0.00</b>	<b>848,231.00</b>	<b>545,455.18</b>	<b>64</b>	<b>50</b>	

**End Of Report Prepared for DPW Engineering****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for DPW Engineering - 009

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
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**Fund - Dept 001-610** GENERAL-CAPITAL PROJECTS SRVCS

## 8990 Allocations

5030 Insurance	0.00	0.00	7,140.00	0.00	15,679.00	8,539.00	54
	0.00	0.00	7,140.00	0.00	15,679.00	8,539.00	
<b>Allocations</b>	<b>0.00</b>	<b>0.00</b>	<b>7,140.00</b>	<b>0.00</b>	<b>15,679.00</b>	<b>8,539.00</b>	<b>54 50</b>
<b>End Fund - Dept 001-610</b>	<b>0.00</b>	<b>0.00</b>	<b>7,140.00</b>	<b>0.00</b>	<b>15,679.00</b>	<b>8,539.00</b>	<b>54 50</b>

**Fund - Dept 212-653** TRANSIT SERVICES

## 8990 Allocations

5030 Insurance	114.00	0.00	93.00	0.00	204.00	111.00	54
5455 Electric	92.09	10.11	50.99	0.00	271.00	220.01	81
5460 Water	322.36	56.90	248.98	0.00	1,069.00	820.02	77
	528.45	67.01	392.97	0.00	1,544.00	1,151.03	
<b>Allocations</b>	<b>528.45</b>	<b>67.01</b>	<b>392.97</b>	<b>0.00</b>	<b>1,544.00</b>	<b>1,151.03</b>	<b>75 50</b>
<b>End Fund - Dept 212-653</b>	<b>528.45</b>	<b>67.01</b>	<b>392.97</b>	<b>0.00</b>	<b>1,544.00</b>	<b>1,151.03</b>	<b>75 50</b>

**Fund - Dept 212-654** TRANSPORTATION-BIKE/PEDS

## 8990 Allocations

5030 Insurance	2,222.00	0.00	1,618.00	0.00	3,550.00	1,932.00	54
7994 Building Main Allocation	2,336.00	0.00	2,056.00	0.00	6,065.00	4,009.00	66
7996 Info Systems Allocation	3,018.00	0.00	1,820.00	0.00	4,659.00	2,839.00	61
	7,576.00	0.00	5,494.00	0.00	14,274.00	8,780.00	
<b>Allocations</b>	<b>7,576.00</b>	<b>0.00</b>	<b>5,494.00</b>	<b>0.00</b>	<b>14,274.00</b>	<b>8,780.00</b>	<b>62 50</b>
<b>End Fund - Dept 212-654</b>	<b>7,576.00</b>	<b>0.00</b>	<b>5,494.00</b>	<b>0.00</b>	<b>14,274.00</b>	<b>8,780.00</b>	<b>62 50</b>

**Fund - Dept 212-655** TRANSPORTATION-PLANNING

## 8990 Allocations

5030 Insurance	2,610.00	0.00	2,363.00	0.00	5,188.00	2,825.00	54
7994 Building Main Allocation	2,336.00	0.00	2,056.00	0.00	6,065.00	4,009.00	66
7996 Info Systems Allocation	2,209.00	0.00	1,693.00	0.00	6,490.00	4,797.00	74
	7,155.00	0.00	6,112.00	0.00	17,743.00	11,631.00	
<b>Allocations</b>	<b>7,155.00</b>	<b>0.00</b>	<b>6,112.00</b>	<b>0.00</b>	<b>17,743.00</b>	<b>11,631.00</b>	<b>66 50</b>
<b>End Fund - Dept 212-655</b>	<b>7,155.00</b>	<b>0.00</b>	<b>6,112.00</b>	<b>0.00</b>	<b>17,743.00</b>	<b>11,631.00</b>	<b>66 50</b>

**Fund - Dept 212-995** INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	34,129.50	0.00	23,913.68	0.00	71,741.00	47,827.32	67
	34,129.50	0.00	23,913.68	0.00	71,741.00	47,827.32	
<b>Allocations</b>	<b>34,129.50</b>	<b>0.00</b>	<b>23,913.68</b>	<b>0.00</b>	<b>71,741.00</b>	<b>47,827.32</b>	<b>67 50</b>
<b>End Fund - Dept 212-995</b>	<b>34,129.50</b>	<b>0.00</b>	<b>23,913.68</b>	<b>0.00</b>	<b>71,741.00</b>	<b>47,827.32</b>	<b>67 50</b>

Prepared for DPW Engineering - 009

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
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**Fund - Dept 400-000** CAPITAL PROJECTS CLEARING FUND

## 8990 Allocations

5030 Insurance	41,415.00	0.00	39,653.00	0.00	87,067.00	47,414.00	54
7996 Info Systems Allocation	18,109.00	0.00	10,922.00	0.00	27,952.00	17,030.00	61
	<u>59,524.00</u>	<u>0.00</u>	<u>50,575.00</u>	<u>0.00</u>	<u>115,019.00</u>	<u>64,444.00</u>	
<b>Allocations</b>	<b>59,524.00</b>	<b>0.00</b>	<b>50,575.00</b>	<b>0.00</b>	<b>115,019.00</b>	<b>64,444.00</b>	<b>56 50</b>
<b>End Fund - Dept 400-000</b>	<b>59,524.00</b>	<b>0.00</b>	<b>50,575.00</b>	<b>0.00</b>	<b>115,019.00</b>	<b>64,444.00</b>	<b>56 50</b>

**Fund - Dept 400-610** CAPITAL-CAPITAL PROJECTS SRVCS

## 8990 Allocations

5260 Fuel	1,183.86	86.36	997.14	0.00	2,871.00	1,873.86	65
5510 Vehicle Maintenance/Repair	2,955.11	0.00	2,728.39	0.00	14,669.00	11,940.61	81
7994 Building Main Allocation	16,853.00	0.00	14,835.00	0.00	43,745.00	28,910.00	66
7996 Info Systems Allocation	36,428.00	0.00	22,002.00	0.00	56,514.00	34,512.00	61
	<u>57,419.97</u>	<u>86.36</u>	<u>40,562.53</u>	<u>0.00</u>	<u>117,799.00</u>	<u>77,236.47</u>	
<b>Allocations</b>	<b>57,419.97</b>	<b>86.36</b>	<b>40,562.53</b>	<b>0.00</b>	<b>117,799.00</b>	<b>77,236.47</b>	<b>66 50</b>
<b>End Fund - Dept 400-610</b>	<b>57,419.97</b>	<b>86.36</b>	<b>40,562.53</b>	<b>0.00</b>	<b>117,799.00</b>	<b>77,236.47</b>	<b>66 50</b>

**Fund - Dept 400-995** INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	125,506.98	0.00	87,491.32	0.00	262,474.00	174,982.68	67
	<u>125,506.98</u>	<u>0.00</u>	<u>87,491.32</u>	<u>0.00</u>	<u>262,474.00</u>	<u>174,982.68</u>	
<b>Allocations</b>	<b>125,506.98</b>	<b>0.00</b>	<b>87,491.32</b>	<b>0.00</b>	<b>262,474.00</b>	<b>174,982.68</b>	<b>67 50</b>
<b>End Fund - Dept 400-995</b>	<b>125,506.98</b>	<b>0.00</b>	<b>87,491.32</b>	<b>0.00</b>	<b>262,474.00</b>	<b>174,982.68</b>	<b>67 50</b>

**Fund - Dept 850-000** SEWER-ADMN

## 8990 Allocations

5030 Insurance	467.00	0.00	398.00	0.00	875.00	477.00	55
	<u>467.00</u>	<u>0.00</u>	<u>398.00</u>	<u>0.00</u>	<u>875.00</u>	<u>477.00</u>	
<b>Allocations</b>	<b>467.00</b>	<b>0.00</b>	<b>398.00</b>	<b>0.00</b>	<b>875.00</b>	<b>477.00</b>	<b>55 50</b>
<b>End Fund - Dept 850-000</b>	<b>467.00</b>	<b>0.00</b>	<b>398.00</b>	<b>0.00</b>	<b>875.00</b>	<b>477.00</b>	<b>55 50</b>

**Fund - Dept 850-615** SEWER-DEVELOPMENT SERVICES

## 8990 Allocations

5030 Insurance	4,838.00	0.00	5,925.00	0.00	13,009.00	7,084.00	54
7994 Building Main Allocation	5,848.00	0.00	5,149.00	0.00	15,181.00	10,032.00	66
7996 Info Systems Allocation	20,986.00	0.00	13,103.00	0.00	39,069.00	25,966.00	66
	<u>31,672.00</u>	<u>0.00</u>	<u>24,177.00</u>	<u>0.00</u>	<u>67,259.00</u>	<u>43,082.00</u>	
<b>Allocations</b>	<b>31,672.00</b>	<b>0.00</b>	<b>24,177.00</b>	<b>0.00</b>	<b>67,259.00</b>	<b>43,082.00</b>	<b>64 50</b>
<b>End Fund - Dept 850-615</b>	<b>31,672.00</b>	<b>0.00</b>	<b>24,177.00</b>	<b>0.00</b>	<b>67,259.00</b>	<b>43,082.00</b>	<b>64 50</b>

Prepared for DPW Engineering - 009

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Budg / Time
<b>Fund - Dept 863-000</b> SUBDIVISION								
<b>8990 Allocations</b>								
5030 Insurance	40.00	0.00	35.00	0.00	76.00	41.00	54	
7996 Info Systems Allocation	244.00	0.00	186.00	0.00	717.00	531.00	74	
	<u>284.00</u>	<u>0.00</u>	<u>221.00</u>	<u>0.00</u>	<u>793.00</u>	<u>572.00</u>		
<b>Allocations</b>	<b>284.00</b>	<b>0.00</b>	<b>221.00</b>	<b>0.00</b>	<b>793.00</b>	<b>572.00</b>	<b>72</b>	<b>50</b>
<b>End Fund - Dept 863-000</b>	<b>284.00</b>	<b>0.00</b>	<b>221.00</b>	<b>0.00</b>	<b>793.00</b>	<b>572.00</b>	<b>72</b>	<b>50</b>
<b>Fund - Dept 863-615</b> SUBDIVISIONS-DEV ENGINEERING								
<b>8990 Allocations</b>								
5030 Insurance	4,299.00	0.00	4,093.00	0.00	8,987.00	4,894.00	54	
7994 Building Main Allocation	7,954.00	0.00	7,003.00	0.00	20,647.00	13,644.00	66	
7996 Info Systems Allocation	6,037.00	0.00	3,641.00	0.00	17,565.00	13,924.00	79	
	<u>18,290.00</u>	<u>0.00</u>	<u>14,737.00</u>	<u>0.00</u>	<u>47,199.00</u>	<u>32,462.00</u>		
<b>Allocations</b>	<b>18,290.00</b>	<b>0.00</b>	<b>14,737.00</b>	<b>0.00</b>	<b>47,199.00</b>	<b>32,462.00</b>	<b>69</b>	<b>50</b>
<b>End Fund - Dept 863-615</b>	<b>18,290.00</b>	<b>0.00</b>	<b>14,737.00</b>	<b>0.00</b>	<b>47,199.00</b>	<b>32,462.00</b>	<b>69</b>	<b>50</b>
<b>Fund - Dept 863-995</b> INDIRECT COST ALLOCATION								
<b>8990 Allocations</b>								
7993 Indirect Cost Allocation	30,494.52	0.00	17,347.00	0.00	52,041.00	34,694.00	67	
	<u>30,494.52</u>	<u>0.00</u>	<u>17,347.00</u>	<u>0.00</u>	<u>52,041.00</u>	<u>34,694.00</u>		
<b>Allocations</b>	<b>30,494.52</b>	<b>0.00</b>	<b>17,347.00</b>	<b>0.00</b>	<b>52,041.00</b>	<b>34,694.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 863-995</b>	<b>30,494.52</b>	<b>0.00</b>	<b>17,347.00</b>	<b>0.00</b>	<b>52,041.00</b>	<b>34,694.00</b>	<b>67</b>	<b>50</b>
<b>Fund - Dept 873-615</b> PRIVATE DEV-ENGINEERING								
<b>8990 Allocations</b>								
5030 Insurance	10,354.00	0.00	11,006.00	0.00	24,166.00	13,160.00	54	
	<u>10,354.00</u>	<u>0.00</u>	<u>11,006.00</u>	<u>0.00</u>	<u>24,166.00</u>	<u>13,160.00</u>		
<b>Allocations</b>	<b>10,354.00</b>	<b>0.00</b>	<b>11,006.00</b>	<b>0.00</b>	<b>24,166.00</b>	<b>13,160.00</b>	<b>54</b>	<b>50</b>
<b>End Fund - Dept 873-615</b>	<b>10,354.00</b>	<b>0.00</b>	<b>11,006.00</b>	<b>0.00</b>	<b>24,166.00</b>	<b>13,160.00</b>	<b>54</b>	<b>50</b>
<b>Fund - Dept 873-995</b> INDIRECT COST ALLOCATION								
<b>8990 Allocations</b>								
7993 Indirect Cost Allocation	12,183.48	0.00	13,208.32	0.00	39,625.00	26,416.68	67	
	<u>12,183.48</u>	<u>0.00</u>	<u>13,208.32</u>	<u>0.00</u>	<u>39,625.00</u>	<u>26,416.68</u>		
<b>Allocations</b>	<b>12,183.48</b>	<b>0.00</b>	<b>13,208.32</b>	<b>0.00</b>	<b>39,625.00</b>	<b>26,416.68</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 873-995</b>	<b>12,183.48</b>	<b>0.00</b>	<b>13,208.32</b>	<b>0.00</b>	<b>39,625.00</b>	<b>26,416.68</b>	<b>67</b>	<b>50</b>



Prepared for DPW Engineering - 009

**City of Chico**  
**Department Expense By Category**

**Multi Fund/Dept** Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2019	Current		Encum- brances	Budget	Balance	Percent Remaining	
		Month Actuals	Year To Date Actuals				Budg	Time
<b>Grand Totals : DPW - Engineering</b>	<b>395,584.90</b>	<b>153.37</b>	<b>302,775.82</b>	<b>0.00</b>	<b>848,231.00</b>	<b>545,455.18</b>	<b>64</b>	<b>50</b>

**End Of Report Prepared for DPW Engineering**

**Data Through 12/31/2020**

\*\* End of Report \*\*

Prepared for DPW Operations - 006

## City of Chico

**Department Expense Category Summary**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

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 12/2019	Actuals	Actuals				Budg / Time	
<b>8990 Allocations</b>									
5030	Insurance	189,049.00	0.00	150,663.00	0.00	330,817.00	180,154.00	54	
5260	Fuel	83,245.22	14,463.36	66,273.84	0.00	207,237.00	140,963.16	68	
5265	Fuel - City Wide	219,754.78	36,202.39	180,823.49	0.00	523,065.00	342,241.51	65	
5455	Electric	585,880.24	76,694.65	570,430.42	0.00	1,666,660.00	1,096,229.58	66	
5456	Natural Gas	73,359.64	2,805.86	13,521.36	0.00	185,395.00	171,873.64	93	
5460	Water	100,075.35	19,564.43	89,670.24	0.00	241,636.00	151,965.76	63	
5510	Vehicle Maintenance/Repair	174,023.30	0.00	176,555.82	0.00	623,548.00	446,992.18	72	
7993	Indirect Cost Allocation	541,293.54	0.00	371,956.04	0.00	1,115,868.00	743,911.96	67	
7994	Building Main Allocation	98,690.00	0.00	92,781.00	0.00	273,589.00	180,808.00	66	
7996	Info Systems Allocation	204,536.00	0.00	127,904.00	0.00	343,715.00	215,811.00	63	
		2,269,907.07	149,730.69	1,840,579.21	0.00	5,511,530.00	3,670,950.79		
<b>Allocations</b>		<b>2,269,907.07</b>	<b>149,730.69</b>	<b>1,840,579.21</b>	<b>0.00</b>	<b>5,511,530.00</b>	<b>3,670,950.79</b>	<b>67</b>	<b>50</b>

**End Of Report Prepared for DPW Operations****Data Through 12/31/2020****\*\* End of Report \*\***

Prepared for DPW Operations - 006

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
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**Fund - Dept 001-110** GENERAL-ENVIRONMENTAL SVCS

## 8990 Allocations

5030 Insurance	1,502.00	0.00	1,265.00	0.00	2,776.00	1,511.00	54
	1,502.00	0.00	1,265.00	0.00	2,776.00	1,511.00	
<b>Allocations</b>	<b>1,502.00</b>	<b>0.00</b>	<b>1,265.00</b>	<b>0.00</b>	<b>2,776.00</b>	<b>1,511.00</b>	<b>54 50</b>
<b>End Fund - Dept 001-110</b>	<b>1,502.00</b>	<b>0.00</b>	<b>1,265.00</b>	<b>0.00</b>	<b>2,776.00</b>	<b>1,511.00</b>	<b>54 50</b>

**Fund - Dept 001-601** Public Works Administration

## 8990 Allocations

5030 Insurance	8,195.00	0.00	1,698.00	0.00	3,728.00	2,030.00	54
5260 Fuel	856.03	0.00	0.00	0.00	1,727.00	1,727.00	100
5455 Electric	8,379.19	1,465.76	7,506.63	0.00	18,709.00	11,202.37	60
5456 Natural Gas	247.81	60.92	195.98	0.00	3,193.00	2,997.02	94
5460 Water	1,638.98	359.94	1,463.06	0.00	3,385.00	1,921.94	57
5510 Vehicle Maintenance/Repair	3,616.86	0.00	1,979.86	0.00	5,227.00	3,247.14	62
7994 Building Main Allocation	12,194.00	0.00	10,734.00	0.00	31,649.00	20,915.00	66
7996 Info Systems Allocation	34,818.00	0.00	22,225.00	0.00	67,078.00	44,853.00	67
	69,945.87	1,886.62	45,802.53	0.00	134,696.00	88,893.47	
<b>Allocations</b>	<b>69,945.87</b>	<b>1,886.62</b>	<b>45,802.53</b>	<b>0.00</b>	<b>134,696.00</b>	<b>88,893.47</b>	<b>66 50</b>
<b>End Fund - Dept 001-601</b>	<b>69,945.87</b>	<b>1,886.62</b>	<b>45,802.53</b>	<b>0.00</b>	<b>134,696.00</b>	<b>88,893.47</b>	<b>66 50</b>

**Fund - Dept 001-620** GENERAL-STREET CLEANING

## 8990 Allocations

5030 Insurance	16,705.00	0.00	13,924.00	0.00	30,573.00	16,649.00	54
5260 Fuel	21,577.72	1,458.98	11,765.00	0.00	47,222.00	35,457.00	75
5510 Vehicle Maintenance/Repair	49,037.74	0.00	41,306.79	0.00	207,856.00	166,549.21	80
7994 Building Main Allocation	1,758.00	0.00	1,548.00	0.00	4,567.00	3,019.00	66
	89,078.46	1,458.98	68,543.79	0.00	290,218.00	221,674.21	
<b>Allocations</b>	<b>89,078.46</b>	<b>1,458.98</b>	<b>68,543.79</b>	<b>0.00</b>	<b>290,218.00</b>	<b>221,674.21</b>	<b>76 50</b>
<b>End Fund - Dept 001-620</b>	<b>89,078.46</b>	<b>1,458.98</b>	<b>68,543.79</b>	<b>0.00</b>	<b>290,218.00</b>	<b>221,674.21</b>	<b>76 50</b>

**Fund - Dept 001-650** GENERAL-PUBLIC ROW MTCE

## 8990 Allocations

5030 Insurance	22,146.00	0.00	17,376.00	0.00	38,151.00	20,775.00	54
5260 Fuel	29,303.49	8,249.21	23,400.29	0.00	59,832.00	36,431.71	61
5455 Electric	248,187.12	56,389.63	262,745.79	0.00	711,415.00	448,669.21	63
5510 Vehicle Maintenance/Repair	53,170.03	0.00	61,640.98	0.00	180,391.00	118,750.02	66
7994 Building Main Allocation	23,497.00	0.00	20,682.00	0.00	60,989.00	40,307.00	66
7996 Info Systems Allocation	84,516.00	0.00	53,441.00	0.00	137,860.00	84,419.00	61
	460,819.64	64,638.84	439,286.06	0.00	1,188,638.00	749,351.94	
<b>Allocations</b>	<b>460,819.64</b>	<b>64,638.84</b>	<b>439,286.06</b>	<b>0.00</b>	<b>1,188,638.00</b>	<b>749,351.94</b>	<b>63 50</b>
<b>End Fund - Dept 001-650</b>	<b>460,819.64</b>	<b>64,638.84</b>	<b>439,286.06</b>	<b>0.00</b>	<b>1,188,638.00</b>	<b>749,351.94</b>	<b>63 50</b>

**Fund - Dept 002-682** PARK-PARKS AND OPEN SPACES

## 8990 Allocations

Prepared for DPW Operations - 006

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

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 12/2019	Actuals	Actuals				Budg / Time	
5030	Insurance	20,505.00	0.00	14,883.00	0.00	32,682.00	17,799.00	54	
5260	Fuel	7,933.45	1,780.75	8,490.68	0.00	28,336.00	19,845.32	70	
5455	Electric	17,508.21	2,171.75	14,093.91	0.00	44,106.00	30,012.09	68	
5460	Water	34,860.20	5,279.91	31,616.81	0.00	82,920.00	51,303.19	62	
5510	Vehicle Maintenance/Repair	22,905.98	0.00	14,286.52	0.00	51,770.00	37,483.48	72	
7994	Building Main Allocation	10,367.00	0.00	9,124.00	0.00	26,906.00	17,782.00	66	
7996	Info Systems Allocation	22,842.00	0.00	14,550.00	0.00	41,853.00	27,303.00	65	
		136,921.84	9,232.41	107,044.92	0.00	308,573.00	201,528.08		
<b>Allocations</b>		<b>136,921.84</b>	<b>9,232.41</b>	<b>107,044.92</b>	<b>0.00</b>	<b>308,573.00</b>	<b>201,528.08</b>	<b>65</b>	<b>50</b>
<b>End Fund - Dept 002-682</b>		<b>136,921.84</b>	<b>9,232.41</b>	<b>107,044.92</b>	<b>0.00</b>	<b>308,573.00</b>	<b>201,528.08</b>	<b>65</b>	<b>50</b>

Fund - Dept 002-686 PARK-STREET TREE/PUB PLNT

## 8990 Allocations

5030	Insurance	13,588.00	0.00	12,483.00	0.00	27,410.00	14,927.00	54	
5260	Fuel	5,652.20	1,048.24	7,562.57	0.00	26,736.00	19,173.43	72	
5455	Electric	430.65	118.25	577.77	0.00	2,183.00	1,605.23	74	
5460	Water	28,978.74	7,282.31	28,378.17	0.00	74,816.00	46,437.83	62	
5510	Vehicle Maintenance/Repair	16,755.50	0.00	25,815.17	0.00	50,629.00	24,813.83	49	
7994	Building Main Allocation	2,812.00	0.00	2,476.00	0.00	7,300.00	4,824.00	66	
7996	Info Systems Allocation	6,106.00	0.00	3,695.00	0.00	9,520.00	5,825.00	61	
		74,323.09	8,448.80	80,987.68	0.00	198,594.00	117,606.32		
<b>Allocations</b>		<b>74,323.09</b>	<b>8,448.80</b>	<b>80,987.68</b>	<b>0.00</b>	<b>198,594.00</b>	<b>117,606.32</b>	<b>59</b>	<b>50</b>
<b>End Fund - Dept 002-686</b>		<b>74,323.09</b>	<b>8,448.80</b>	<b>80,987.68</b>	<b>0.00</b>	<b>198,594.00</b>	<b>117,606.32</b>	<b>59</b>	<b>50</b>

Fund - Dept 002-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993	Indirect Cost Allocation	141,515.52	0.00	92,202.68	0.00	276,608.00	184,405.32	67	
		141,515.52	0.00	92,202.68	0.00	276,608.00	184,405.32		
<b>Allocations</b>		<b>141,515.52</b>	<b>0.00</b>	<b>92,202.68</b>	<b>0.00</b>	<b>276,608.00</b>	<b>184,405.32</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 002-995</b>		<b>141,515.52</b>	<b>0.00</b>	<b>92,202.68</b>	<b>0.00</b>	<b>276,608.00</b>	<b>184,405.32</b>	<b>67</b>	<b>50</b>

Fund - Dept 212-650 TRANSIT SERVICES - PUBLIC ROW

## 8990 Allocations

5030	Insurance	1,785.00	0.00	1,804.00	0.00	3,961.00	2,157.00	54	
		1,785.00	0.00	1,804.00	0.00	3,961.00	2,157.00		
<b>Allocations</b>		<b>1,785.00</b>	<b>0.00</b>	<b>1,804.00</b>	<b>0.00</b>	<b>3,961.00</b>	<b>2,157.00</b>	<b>54</b>	<b>50</b>
<b>End Fund - Dept 212-650</b>		<b>1,785.00</b>	<b>0.00</b>	<b>1,804.00</b>	<b>0.00</b>	<b>3,961.00</b>	<b>2,157.00</b>	<b>54</b>	<b>50</b>

Fund - Dept 212-659 TRANSPORTATION-DEPOT

## 8990 Allocations

5030	Insurance	114.00	0.00	93.00	0.00	204.00	111.00	54	
5455	Electric	1,825.65	137.51	1,022.81	0.00	8,256.00	7,233.19	88	
		1,939.65	137.51	1,115.81	0.00	8,460.00	7,344.19		
<b>Allocations</b>		<b>1,939.65</b>	<b>137.51</b>	<b>1,115.81</b>	<b>0.00</b>	<b>8,460.00</b>	<b>7,344.19</b>	<b>87</b>	<b>50</b>

Prepared for DPW Operations - 006

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time
End Fund - Dept 212-659	1,939.65	137.51	1,115.81	0.00	8,460.00	7,344.19	87 50

Fund - Dept 850-670 SEWER-WPCP

## 8990 Allocations

5030 Insurance	56,624.00	0.00	48,118.00	0.00	105,655.00	57,537.00	54
5260 Fuel	11,950.86	782.57	8,901.85	0.00	25,539.00	16,637.15	65
5455 Electric	160,354.70	4,450.21	118,413.98	0.00	509,239.00	390,825.02	77
5456 Natural Gas	68,554.47	0.00	6,382.16	0.00	113,000.00	106,617.84	94
5460 Water	506.36	97.34	415.25	0.00	1,589.00	1,173.75	74
5510 Vehicle Maintenance/Repair	22,010.22	0.00	21,339.75	0.00	82,745.00	61,405.25	74
7994 Building Main Allocation	13,089.00	0.00	11,667.00	0.00	34,400.00	22,733.00	66
7996 Info Systems Allocation	48,294.00	0.00	29,125.00	0.00	74,538.00	45,413.00	61
	381,383.61	5,330.12	244,362.99	0.00	946,705.00	702,342.01	
<b>Allocations</b>	<b>381,383.61</b>	<b>5,330.12</b>	<b>244,362.99</b>	<b>0.00</b>	<b>946,705.00</b>	<b>702,342.01</b>	<b>74 50</b>
End Fund - Dept 850-670	381,383.61	5,330.12	244,362.99	0.00	946,705.00	702,342.01	74 50

Fund - Dept 850-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	220,906.56	0.00	148,081.00	0.00	444,243.00	296,162.00	67
	220,906.56	0.00	148,081.00	0.00	444,243.00	296,162.00	
<b>Allocations</b>	<b>220,906.56</b>	<b>0.00</b>	<b>148,081.00</b>	<b>0.00</b>	<b>444,243.00</b>	<b>296,162.00</b>	<b>67 50</b>
End Fund - Dept 850-995	220,906.56	0.00	148,081.00	0.00	444,243.00	296,162.00	67 50

Fund - Dept 853-660 PKG REVENUE-PKG FAC MTCE

## 8990 Allocations

5030 Insurance	9,071.00	0.00	6,741.00	0.00	14,801.00	8,060.00	54
5260 Fuel	853.97	59.49	507.30	0.00	2,159.00	1,651.70	77
5455 Electric	6,018.84	824.15	4,539.00	0.00	8,627.00	4,088.00	47
5460 Water	1,639.07	663.52	1,959.98	0.00	4,734.00	2,774.02	59
5510 Vehicle Maintenance/Repair	27.98	0.00	1,271.56	0.00	2,381.00	1,109.44	47
7994 Building Main Allocation	30,187.00	0.00	31,909.00	0.00	94,096.00	62,187.00	66
7996 Info Systems Allocation	3,018.00	0.00	1,820.00	0.00	4,659.00	2,839.00	61
	50,815.86	1,547.16	48,747.84	0.00	131,457.00	82,709.16	
<b>Allocations</b>	<b>50,815.86</b>	<b>1,547.16</b>	<b>48,747.84</b>	<b>0.00</b>	<b>131,457.00</b>	<b>82,709.16</b>	<b>63 50</b>
End Fund - Dept 853-660	50,815.86	1,547.16	48,747.84	0.00	131,457.00	82,709.16	63 50

Fund - Dept 853-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	58,708.98	0.00	38,997.68	0.00	116,993.00	77,995.32	67
	58,708.98	0.00	38,997.68	0.00	116,993.00	77,995.32	
<b>Allocations</b>	<b>58,708.98</b>	<b>0.00</b>	<b>38,997.68</b>	<b>0.00</b>	<b>116,993.00</b>	<b>77,995.32</b>	<b>67 50</b>
End Fund - Dept 853-995	58,708.98	0.00	38,997.68	0.00	116,993.00	77,995.32	67 50

Fund - Dept 856-691 AIRPORT-AVIATN FAC MTCE

## 8990 Allocations

Prepared for DPW Operations - 006

## City of Chico

## Department Expense By Category

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budget	Bal
5030 Insurance	7,965.00	0.00	6,550.00	0.00	14,383.00	7,833.00	54	
5260 Fuel	1,558.60	143.30	1,042.88	0.00	7,091.00	6,048.12	85	
5455 Electric	19,299.52	3,643.62	23,548.72	0.00	72,677.00	49,128.28	68	
5456 Natural Gas	553.83	221.30	432.50	0.00	7,143.00	6,710.50	94	
5460 Water	14,932.58	3,135.85	13,350.14	0.00	32,597.00	19,246.86	59	
5510 Vehicle Maintenance/Repair	5,223.23	0.00	4,563.17	0.00	32,162.00	27,598.83	86	
7994 Building Main Allocation	4,786.00	0.00	4,641.00	0.00	13,682.00	9,041.00	66	
7996 Info Systems Allocation	3,433.00	0.00	2,137.00	0.00	5,878.00	3,741.00	64	
	57,751.76	7,144.07	56,265.41	0.00	185,613.00	129,347.59		
<b>Allocations</b>	<b>57,751.76</b>	<b>7,144.07</b>	<b>56,265.41</b>	<b>0.00</b>	<b>185,613.00</b>	<b>129,347.59</b>	<b>70</b>	<b>50</b>
<b>End Fund - Dept 856-691</b>	<b>57,751.76</b>	<b>7,144.07</b>	<b>56,265.41</b>	<b>0.00</b>	<b>185,613.00</b>	<b>129,347.59</b>	<b>70</b>	<b>50</b>

## Fund - Dept 856-995 INDIRECT COST ALLOCATION

## 8990 Allocations

7993 Indirect Cost Allocation	78,063.48	0.00	53,181.00	0.00	159,543.00	106,362.00	67	
	78,063.48	0.00	53,181.00	0.00	159,543.00	106,362.00		
<b>Allocations</b>	<b>78,063.48</b>	<b>0.00</b>	<b>53,181.00</b>	<b>0.00</b>	<b>159,543.00</b>	<b>106,362.00</b>	<b>67</b>	<b>50</b>
<b>End Fund - Dept 856-995</b>	<b>78,063.48</b>	<b>0.00</b>	<b>53,181.00</b>	<b>0.00</b>	<b>159,543.00</b>	<b>106,362.00</b>	<b>67</b>	<b>50</b>

## Fund - Dept 929-630 CENTRAL GARAGE

## 8990 Allocations

5030 Insurance	16,172.00	0.00	13,518.00	0.00	29,682.00	16,164.00	54	
5260 Fuel	520.91	133.97	894.91	0.00	3,886.00	2,991.09	77	
5265 Fuel - City Wide	219,754.78	36,202.39	180,823.49	0.00	523,065.00	342,241.51	65	
5455 Electric	27,268.29	4,074.34	30,574.69	0.00	68,073.00	37,498.31	55	
5456 Natural Gas	1,550.11	577.11	1,612.50	0.00	22,282.00	20,669.50	93	
	265,266.09	40,987.81	227,423.59	0.00	646,988.00	419,564.41		
<b>Allocations</b>	<b>265,266.09</b>	<b>40,987.81</b>	<b>227,423.59</b>	<b>0.00</b>	<b>646,988.00</b>	<b>419,564.41</b>	<b>65</b>	<b>50</b>
<b>End Fund - Dept 929-630</b>	<b>265,266.09</b>	<b>40,987.81</b>	<b>227,423.59</b>	<b>0.00</b>	<b>646,988.00</b>	<b>419,564.41</b>	<b>65</b>	<b>50</b>

## Fund - Dept 930-640 MUNI BLDGS MTCE-BLG/FC MTCE

## 8990 Allocations

5030 Insurance	12,906.00	0.00	11,004.00	0.00	24,161.00	13,157.00	54	
5260 Fuel	3,037.99	806.85	3,708.36	0.00	4,709.00	1,000.64	21	
5455 Electric	96,608.07	3,419.43	107,407.12	0.00	223,375.00	115,967.88	52	
5456 Natural Gas	2,453.42	1,946.53	4,898.22	0.00	39,777.00	34,878.78	88	
5460 Water	17,519.42	2,745.56	12,486.83	0.00	41,595.00	29,108.17	70	
5510 Vehicle Maintenance/Repair	1,275.76	0.00	4,352.02	0.00	10,387.00	6,034.98	58	
	133,800.66	8,918.37	143,856.55	0.00	344,004.00	200,147.45		
<b>Allocations</b>	<b>133,800.66</b>	<b>8,918.37</b>	<b>143,856.55</b>	<b>0.00</b>	<b>344,004.00</b>	<b>200,147.45</b>	<b>58</b>	<b>50</b>
<b>End Fund - Dept 930-640</b>	<b>133,800.66</b>	<b>8,918.37</b>	<b>143,856.55</b>	<b>0.00</b>	<b>344,004.00</b>	<b>200,147.45</b>	<b>58</b>	<b>50</b>

## Fund - Dept 941-614 MAINTENANCE DISTRICT ADMIN

## 8990 Allocations

5030 Insurance	1,771.00	0.00	1,206.00	0.00	2,650.00	1,444.00	54	
7996 Info Systems Allocation	1,509.00	0.00	911.00	0.00	2,329.00	1,418.00	61	

Prepared for DPW Operations - 006

**City of Chico**  
**Department Expense By Category**

Multi Fund/Dept Budget Year: 2021

Data Through 12/31/2020

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2019	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining		
							Budg / Time		
	3,280.00	0.00	2,117.00	0.00	4,979.00	2,862.00			
<b>Allocations</b>	<b>3,280.00</b>	<b>0.00</b>	<b>2,117.00</b>	<b>0.00</b>	<b>4,979.00</b>	<b>2,862.00</b>	<b>57</b>	<b>50</b>	
<b>End Fund - Dept 941-614</b>	<b>3,280.00</b>	<b>0.00</b>	<b>2,117.00</b>	<b>0.00</b>	<b>4,979.00</b>	<b>2,862.00</b>	<b>57</b>	<b>50</b>	
<b>Fund - Dept 941-995</b> INDIRECT COST ALLOCATION									
<b>8990 Allocations</b>									
7993 Indirect Cost Allocation	42,099.00	0.00	39,493.68	0.00	118,481.00	78,987.32	67		
	42,099.00	0.00	39,493.68	0.00	118,481.00	78,987.32			
<b>Allocations</b>	<b>42,099.00</b>	<b>0.00</b>	<b>39,493.68</b>	<b>0.00</b>	<b>118,481.00</b>	<b>78,987.32</b>	<b>67</b>	<b>50</b>	
<b>End Fund - Dept 941-995</b>	<b>42,099.00</b>	<b>0.00</b>	<b>39,493.68</b>	<b>0.00</b>	<b>118,481.00</b>	<b>78,987.32</b>	<b>67</b>	<b>50</b>	
<b>Grand Totals : DPW - Operations</b>	<b>2,269,907.07</b>	<b>149,730.69</b>	<b>1,840,579.21</b>	<b>0.00</b>	<b>5,511,530.00</b>	<b>3,670,950.79</b>	<b>67</b>	<b>50</b>	

**End Of Report Prepared for DPW Operations**

**Data Through 12/31/2020**

\*\* End of Report \*\*

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**GENERAL FUND**

Fund 001 GENERAL	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40201 Current Secured 1%	4,034,048	3,985,075	4,749,942	4,554,467	0	123.8	0.0	
40204 Current Unsecured 1%	648,790	690,855	775,800	635,366	786,275	0.0	101.4	
40205 Current Unitary	240,319	259,479	249,698	247,532	0	0.0	0.0	
40206 Current Supplemental	157,039	115,234	170,862	115,000	51,113	44.4	29.9	
40215 Residual Tax Increment	2,462,029	3,369,877	3,707,173	3,300,000	0	0.0	0.0	
40221 RDA Tax Increment - Unsecured	0	0	2	0	0	0.0	0.0	
40225 RDA Pass Thru - Secured	345,756	312,029	297,453	289,233	3,445	1.2	1.2	
40226 RDA Pass Thru - Unsecured	44	2,154	13	0	223	0.0	1,715	
40228 CAMRPA Statutory Pass-Thru	228,729	307,317	386,882	394,620	0	0.0	0.0	
40230 Prior Secured 1%	0	3,367	0	0	0	0.0	0.0	
40231 Prior Unsecured 1%	18,251	8,246	17,549	10,000	12,348	123.5	70.4	
40234 Prior Unsecured Supp 1%	623	991	639	1,000	1,311	131.1	205.2	
40260 In Lieu Dept of Fish and Game	6,790	6,831	0	0	7,759	0.0	0.0	
40265 In Lieu Butte Housing Auth	6,486	6,726	6,526	6,500	0	0.0	0.0	
40270 Payment In Lieu of Taxes	3,264	3,869	4,708	3,000	2,434	81.1	51.7	
40290 Property Tax In Lieu of VLF	7,361,142	7,796,660	8,368,366	8,535,733	0	0.0	0.0	
40295 Property Tax Admin Fee	(99,708)	(114,815)	(114,542)	(116,054)	0	0.0	0.0	
<b>Total Property Taxes</b>	<b>15,413,602</b>	<b>16,753,895</b>	<b>18,621,071</b>	<b>17,976,397</b>	<b>864,908</b>	<b>4.8</b>	<b>4.6</b>	<b>50</b>
40101 Sales Tax	21,696,194	24,986,851	24,280,757	21,893,000	8,749,518	40.0	36.0	
40102 Sales Tax Audit	(48,340)	(9,539)	(13,862)	(50,000)	(8,340)	16.7	60.2	
40103 Public Safety Augmentation	183,712	196,543	167,790	180,000	112,737	62.6	67.2	
40104 Sales Tax Compensation Fund	0	0	0	0	0	0.0	0.0	
<b>Total Sales and Use Taxes</b>	<b>21,831,566</b>	<b>25,173,855</b>	<b>24,434,685</b>	<b>22,023,000</b>	<b>8,853,915</b>	<b>40.2</b>	<b>36.2</b>	<b>50</b>
40460 UUT Refunds	(6,160)	(3,458)	(2,398)	0	0	0.0	0.0	
40461 UUT Cell Phone Refunds	0	0	0	0	0	0.0	0.0	
40490 Utility User Tax - Gas	1,108,081	1,191,772	1,184,370	1,200,000	297,382	24.8	25.1	
40491 Utility User Tax - Electric	4,569,241	4,604,462	4,726,202	4,638,000	2,711,578	58.5	57.4	
40492 Utility User Tax - Telecom	367,465	385,689	324,555	200,000	121,154	60.6	37.3	
40493 Utility User Tax - Water	1,012,954	1,021,275	1,084,374	1,000,000	592,496	59.2	54.6	
<b>Total Utility Users Tax</b>	<b>7,051,581</b>	<b>7,199,740</b>	<b>7,317,103</b>	<b>7,038,000</b>	<b>3,722,610</b>	<b>52.9</b>	<b>50.9</b>	<b>50</b>
40301 Business License Tax	269,968	297,600	267,262	278,000	201,095	72.3	75.2	
40302 DPBIA Bus License Tax - Zone A	17,289	17,725	16,388	17,000	10,968	64.5	66.9	
40303 DPBIA Bus License Tax - Zone B	8,796	10,333	8,681	8,000	2,977	37.2	34.3	
40403 Franchise Fees-Cable TV	899,942	921,673	969,125	900,000	245,738	27.3	25.4	
40404 Franchise Fees-Gas/Electric	757,192	713,505	787,861	734,910	0	0.0	0.0	
40405 Franchise Fees-Waste Hauler	1,102,674	1,806,225	1,980,313	1,650,000	527,722	32.0	26.6	
40406 Franchise Fee Refund Reserve	0	0	0	0	0	0.0	0.0	
40407 Real Property Transfer Tax	441,106	530,743	454,049	340,000	228,250	67.1	50.3	
40410 Transient Occupancy Tax	2,834,573	3,459,330	2,841,981	2,000,000	1,099,449	55.0	38.7	
40411 Transient Occupancy Tax Audit	0	3,221	11,270	5,000	0	0.0	0.0	
40414 TOT Short Term Rental	0	106,067	146,319	85,000	65,398	76.9	44.7	
<b>Total Other Taxes</b>	<b>6,331,540</b>	<b>7,866,422</b>	<b>7,483,249</b>	<b>6,017,910</b>	<b>2,381,597</b>	<b>39.6</b>	<b>31.8</b>	<b>50</b>
40314 Business License Tax HdL	0	360	0	0	450	0.0	0.0	
40501 Animal License	32,322	30,584	29,869	32,000	12,212	38.2	40.9	
40504 Bicycle License	822	818	684	0	254	0.0	37.1	
40506 Bingo License	75	50	0	0	50	0.0	0.0	
40509 Cardroom License	4,287	3,128	1,704	0	1,668	0.0	97.9	
40510 Cardroom Employee Work Permit	2,002	2,752	1,474	1,200	89	7.4	6.0	
40513 Vending Permit	2,523	1,967	1,583	2,000	277	13.8	17.5	
40514 Solicitor Permit	137	685	385	200	77	38.5	20.0	
40519 Uniform Fire Code Permit	75,662	74,308	30,827	75,000	21,744	29.0	70.5	
40523 Alarm Permit	0	0	0	0	0	0.0	0.0	
40525 Overload/Wide Load Permit	7,602	9,320	13,846	8,000	4,024	50.3	29.1	
40528 Vehicle for Hire Permit	2,441	1,979	730	3,000	294	9.8	40.3	
40534 Hydrant Permit	1,755	2,718	2,512	1,900	1,246	65.6	49.6	
40540 Parade Permits	6,120	5,678	2,362	5,000	452	9.0	19.1	
40541 Street Banner Permit Fees	126	304	190	100	0	0.0	0.0	
40599 Other Licenses & Permits	11,425	4,284	5,126	5,000	2,176	43.5	42.5	
<b>Total Licenses and Permits</b>	<b>147,299</b>	<b>138,935</b>	<b>91,292</b>	<b>133,400</b>	<b>45,013</b>	<b>33.7</b>	<b>49.3</b>	<b>50</b>
41220 Motor Vehicle In Lieu	49,155	44,328	88,731	60,000	0	0.0	0.0	
41228 Homeowners - 1%	142,320	142,486	150,945	153,964	22,435	14.6	14.9	
41235 Peace Officers Standards & Trg	43,912	20,771	86,056	20,000	11,094	55.5	12.9	
41245 Highway Maintenance St Payment	18,000	19,500	16,500	18,000	9,000	50.0	54.5	
41250 Mandated Cost Reimbursement	33,561	44,022	42,390	40,000	0	0.0	0.0	
41254 Beverage Container Recycling	25,245	0	0	0	0	0.0	0.0	



**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**GENERAL FUND**

Fund 001 GENERAL	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
41256 Pers-Emergency Response	1,013,905	937,389	189,153	30,000	0	0.0	0.0	
41257 Supp-Emergency Response	86,988	143,787	51,590	30,000	0	0.0	0.0	
41258 Mgmt-Emergency Response	205,255	108,270	0	30,000	0	0.0	0.0	
41291 BINTF OCJP Byrnes Grant	0	0	0	0	0	0.0	0.0	
41299 Other State Revenue	1,370	4,086	3,000,015	1,362,210	1,376,332	101.0	45.9	
41399 Other County Payments	0	0	0	0	0	0.0	0.0	
41499 Other Payments from Gov't Agy	390	13,292	16,141	1,000	631	63.1	3.9	
44522 Bullet Proof Vest Grant Prog	0	12,981	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>1,620,101</b>	<b>1,490,912</b>	<b>3,641,521</b>	<b>1,745,174</b>	<b>1,419,492</b>	<b>81.3</b>	<b>39.0</b>	<b>50</b>
42101 DUI Response Fee	28	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	16,328	5,300	2,372	1,700	4,319	254.1	182.1	
42105 State Mandated Fire Inspection	97,663	49,876	80,329	60,000	54,496	90.8	67.8	
42106 Code Enforcement Reinspect Fee	0	0	0	0	0	0.0	0.0	
42107 Animal Control Impound Fees	22,255	21,006	19,541	20,000	5,972	29.9	30.6	
42108 Feed and Care	9,499	8,638	7,030	8,000	2,699	33.7	38.4	
42109 Dog Spay/Neuter Fines	9,285	7,225	6,823	8,000	2,190	27.4	32.1	
42110 Impound Fees	25,440	38,680	31,205	35,000	6,362	18.2	20.4	
42111 Repossession of Vehicle Fee	1,435	1,753	1,200	800	480	60.0	40.0	
42112 Parking Citation Sign-Off Fee	861	1,018	823	0	0	0.0	0.0	
42113 VIN Verification Fee	102	0	0	0	0	0.0	0.0	
42120 Surrenders	120	0	200	0	0	0.0	0.0	
42121 Animal Disposal Fees	3,630	3,182	1,963	2,500	804	32.2	41.0	
42122 Cremation Services	4,348	4,403	4,968	4,000	2,882	72.0	58.0	
42123 Animal Adoptions	15,910	17,596	12,436	15,000	5,830	38.9	46.9	
42124 Microchipping	1,118	639	646	1,000	237	23.7	36.7	
42207 Parking Meters-Lots	0	817	0	0	0	0.0	0.0	
42220 Parking Meter In Lieu	0	32	0	0	0	0.0	0.0	
42406 Planning - RT	0	0	0	0	0	0.0	0.0	
42416 Annexation Fees	0	0	0	0	0	0.0	0.0	
42417 Abandonment Fee	8,956	4,646	2,517	0	0	0.0	0.0	
42485 ACCOUNTS REC. WRITE-OFF	0	(169,800)	0	0	0	0.0	0.0	
42501 Park Use Fees	0	11	0	0	0	0.0	0.0	
42600 Other Charges	0	0	0	0	550	0.0	0.0	
42601 Parking Fine Admin Fee	1,365	601	1,064	0	1,341	0.0	126.0	
42603 Fingerprinting Fee	16,666	16,552	10,370	18,000	20	0.1	0.2	
42604 Sale of Docs/Publications	13,874	14,318	12,479	13,000	6,058	46.6	48.5	
42605 Appeals Fee	379	768	1,456	500	640	128.0	44.0	
42670 Franchise Review Fee Event	1,115	1,445	879	1,000	881	88.1	100.2	
42690 Health Insurance Admin Fees	0	0	0	0	0	0.0	0.0	
42699 Other Service Charges	99	3,137	1,173	5,000	0	0.0	0.0	
43019 Administrative Fees(PBID/TBID)	0	21,766	19,147	13,740	6,425	46.8	33.6	
<b>Total Charges for Services</b>	<b>250,476</b>	<b>53,609</b>	<b>218,621</b>	<b>207,240</b>	<b>102,186</b>	<b>49.3</b>	<b>46.7</b>	<b>50</b>
40524 False Alarm Fines	26,617	32,777	49,739	32,000	35,251	110.2	70.9	
43001 Motor Vehicle Fines-Court	0	0	0	0	0	0.0	0.0	
43004 Criminal Fines-Court	170,674	180,002	152,240	100,000	32,247	32.2	21.2	
43011 Restitution-Court	559	0	1,125	0	0	0.0	0.0	
43013 Other Court Fines	0	250	0	0	0	0.0	0.0	
43016 Parking Fines	543,956	649,042	491,279	200,000	89,100	44.6	18.1	
43018 Administrative Citations	310	2,058	5,329	1,000	0	0.0	0.0	
43055 Asset Forfeitures	5,054	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>747,170</b>	<b>864,129</b>	<b>699,712</b>	<b>333,000</b>	<b>156,598</b>	<b>47.0</b>	<b>22.4</b>	<b>50</b>
44101 Interest on Investments	18,816	147,459	304,734	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	0	0	0	0.0	0.0	
44129 Other Interest Earnings	0	0	0	0	0	0.0	0.0	
44130 Rental & Lease Income	89,001	102,319	133,422	110,000	104,530	95.0	78.3	
44140 Concession Income	0	0	0	0	0	0.0	0.0	
44202 Late Fee-Business License	4,240	6,857	9,507	3,000	7,259	242.0	76.4	
44203 Late Fee-DPBIA	137	481	722	0	612	0.0	84.8	
44204 Late Fee-Dog License	1,180	1,584	1,480	0	813	0.0	54.9	
44207 Late Fee-TOT	3,113	7,443	21,996	0	3,456	0.0	15.7	
44220 Bad Check Fee	410	180	302	0	214	0.0	70.9	
<b>Total Use of Money &amp; Property</b>	<b>116,897</b>	<b>266,323</b>	<b>472,163</b>	<b>113,000</b>	<b>116,884</b>	<b>103.4</b>	<b>24.8</b>	<b>50</b>
44501 Cash Over/Short	27	58	113	0	(2)	0.0	-1.8	
44502 Refund from Comm Agy(121)	0	0	0	0	0	0.0	0.0	
44504 Trading Card Revenue	0	0	0	0	0	0.0	0.0	
44505 Miscellaneous Revenues	38,053	269,611	79,486	10,000	7,437	74.4	9.4	

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**GENERAL FUND**

Fund 001 GENERAL	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
44506 Credit Card Fees	0	0	0	0	0	0.0	0.0	
44512 Reimbursement-Subpeona/Jury Dty	334	1,604	0	0	781	0.0	0.0	
44513 Reimb-Postage/Copies	0	8,799	0	0	0	0.0	0.0	
44516 Police Officer-Reimbursement	0	287	135	0	0	0.0	0.0	
44517 Firefighter-Reimbursement	0	0	169	0	0	0.0	0.0	
44518 NCEDC Reimbursement	0	40,000	107,380	0	(32,640)	0.0	-30.4	
44519 Reimbursement-Other	173,756	96,561	56,244	20,000	128,370	641.8	228.2	
44520 Extradition Revenue	0	0	0	0	0	0.0	0.0	
44521 Crossing Guard Reimbursement	7,813	4,906	3,961	4,500	833	18.5	21.0	
44523 Reimbursement - Planning	0	0	0	0	0	0.0	0.0	
44529 Refund-Other	0	0	0	0	0	0.0	0.0	
44531 Graffiti Reimbursement Rev	0	0	0	0	0	0.0	0.0	
44580 Settlement Proceeds	720	4,989	13,849	0	17,278	0.0	124.8	
45011 Levy Fee	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	0	366	0	0	15,000	0.0	0.0	
46007 Sale of Real/Personal Property	13,842	18,947	11,629	0	4,806	0.0	41.3	
46010 Reimb of Damage to City Prop	10,201	11,991	5,413	5,000	115	2.3	2.1	
49998 Revenue from Prior Year	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>244,746</b>	<b>458,119</b>	<b>278,379</b>	<b>39,500</b>	<b>141,978</b>	<b>359.4</b>	<b>51.0</b>	<b>50</b>
46014 Capital Lease Proceeds	0	870,306	0	0	0	0.0	0.0	
<b>Total Other Financing Sources</b>	<b>0</b>	<b>870,306</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>53,754,978</b>	<b>61,136,245</b>	<b>63,257,796</b>	<b>55,626,621</b>	<b>17,805,181</b>	<b>32.0</b>	<b>28.1</b>	<b>50</b>
Variance from Prior Year		13.7%	3.5%	-12.1%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**PARK FUND**

Fund 002 PARK	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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	19,082	15,720	9,725	17,000	378	2.2	3.9	
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	5,347	4,115	1,992	5,000	(268)	-5.4	-13.5	
<b>Total Charges for Services</b>	<b>24,429</b>	<b>19,835</b>	<b>11,717</b>	<b>22,000</b>	<b>110</b>	<b>0.5</b>	<b>0.9</b>	<b>50</b>
43018 Administrative Citations	1,852	3,064	0	4,000	25	0.6	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>1,852</b>	<b>3,064</b>	<b>0</b>	<b>4,000</b>	<b>25</b>	<b>0.6</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	(2,399)	(4,891)	(1,669)	0	0	0.0	0.0	
44130 Rental & Lease Income	6,560	4,920	0	0	0	0.0	0.0	
44131 Lease-Bidwell Park Golf Course	42,528	41,204	45,452	40,000	15,000	37.5	33.0	
44140 Concession Income	5,139	2,833	807	3,000	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>51,828</b>	<b>44,066</b>	<b>44,590</b>	<b>43,000</b>	<b>15,000</b>	<b>34.9</b>	<b>33.6</b>	<b>50</b>
44501 Cash Over/Short	74	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	
46002 Caper Acres Donations	0	0	0	0	0	0.0	0.0	
46003 General Park Donations	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	4,913	0	4,208	1,000	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>4,987</b>	<b>0</b>	<b>4,208</b>	<b>1,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>83,096</b>	<b>66,965</b>	<b>60,515</b>	<b>70,000</b>	<b>15,135</b>	<b>21.6</b>	<b>25.0</b>	<b>50</b>
Variance from Prior Year		-19.4%	-9.6%	15.7%				

City of Chico  
 2020-21 Annual Budget  
 Fund Revenues  
 EMERGENCY RESERVE FUND

Fund 003 EMERGENCY RESERVE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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  
 2020-21 Annual Budget  
 Fund Revenues  
 GENERAL FUND DEFICIT FUND

Fund 004 GENERAL FUND DEFICIT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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  
2020-21 Annual Budget  
Fund Revenues  
**COMPENSATED ABSENCE RESERVE FUND**

Fund 006 COMPENSATED ABSENCE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	9,922	22,119	20,750	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>9,922</b>	<b>22,119</b>	<b>20,750</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>9,922</b>	<b>22,119</b>	<b>20,750</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		122.9%	-6.2%	-100.0%				

City of Chico  
 2020-21 Annual Budget  
 Fund Revenues  
 Gen Fund-Non-Cash Transactions FUND

Fund 007 Gen Fund-Non-Cash Transactions	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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  
2020-21 Annual Budget  
Fund Revenues  
CITY TREASURY FUND

Fund 010 CITY TREASURY	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40506 Bingo License	0	1	0	0	0	0.0	0.0	
<b>Total Licenses and Permits</b>	<b>0</b>	<b>1</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	839,648	1,814,939	1,954,930	1,500,000	326,034	21.7	16.7	
44107 Gain on Sale of Investments	0	0	0	0	0	0.0	0.0	
44110 Change in FMV of Investments	(52,716)	260,431	523,135	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>786,932</b>	<b>2,075,370</b>	<b>2,478,065</b>	<b>1,500,000</b>	<b>326,034</b>	<b>21.7</b>	<b>13.2</b>	<b>50</b>
44506 Credit Card Fees	20,462	23,538	29,510	28,000	14,568	52.0	49.4	
<b>Total Other Revenues</b>	<b>20,462</b>	<b>23,538</b>	<b>29,510</b>	<b>28,000</b>	<b>14,568</b>	<b>52.0</b>	<b>49.4</b>	<b>50</b>
46019 Premiums on Bonds Sold	0	0	(4,383)	0	0	0.0	0.0	
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>(4,383)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>807,394</b>	<b>2,098,909</b>	<b>2,503,192</b>	<b>1,528,000</b>	<b>340,602</b>	<b>22.3</b>	<b>13.6</b>	<b>50</b>
Variance from Prior Year		160.0%	19.3%	-39.0%				



City of Chico  
2020-21 Annual Budget  
Fund Revenues  
DONATIONS FUND

Fund 050 DONATIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42441 Tree Replacement In-Lieu Fee	54,384	50,047	63,980	0	31,603	0.0	49.4	
<b>Total Charges for Services</b>	<b>54,384</b>	<b>50,047</b>	<b>63,980</b>	<b>0</b>	<b>31,603</b>	<b>0.0</b>	<b>49.4</b>	<b>50</b>
44101 Interest on Investments	1,427	9,011	16,999	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>1,427</b>	<b>9,011</b>	<b>16,999</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44506 Credit Card Fees	2	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	39,161	80,352	227,452	159,357	17,321	10.9	7.6	
46003 General Park Donations	0	0	0	0	0	0.0	0.0	
46008 Donations - Police	46,221	579,416	77,316	103,088	31,113	30.2	40.2	
46009 Police Canine Bequest	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>85,384</b>	<b>659,768</b>	<b>304,768</b>	<b>262,445</b>	<b>48,434</b>	<b>18.5</b>	<b>15.9</b>	<b>50</b>
<b>Total Revenues</b>	<b>141,195</b>	<b>718,826</b>	<b>385,747</b>	<b>262,445</b>	<b>80,037</b>	<b>30.5</b>	<b>20.7</b>	<b>50</b>
Variance from Prior Year		409.1%	-46.3%	-32.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
ARTS AND CULTURE FUND

Fund 051 ARTS AND CULTURE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	0	(148)	72	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>(148)</b>	<b>72</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>(148)</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	-148.6%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
Specialized Community Services FUND

Fund 052 Specialized Community Services	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	0	0	2,031	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>2,031</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>0</b>	<b>2,031</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-100.0%				

**City of Chico  
2020-21 Annual Budget  
Fund Revenues  
SAFER GRANT FUND**

Fund 097 SAFER GRANT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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  
2020-21 Annual Budget  
Fund Revenues  
**JUSTICE ASSISTANCE GRANT (JAG) FUND**

Fund 098 JUSTICE ASSISTANCE GRANT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41298 Federal Stimulus	0	0	0	0	0	0.0	0.0	
41499 Other Payments from Gov't Agy	24,544	0	89,416	117,118	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>24,544</b>	<b>0</b>	<b>89,416</b>	<b>117,118</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	(68)	(38)	(518)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(68)</b>	<b>(38)</b>	<b>(518)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>24,476</b>	<b>(38)</b>	<b>88,898</b>	<b>117,118</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-100.2%	-234,042.1	31.7%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**SUPP LAW ENFORCEMENT SERVICE FUND**

Fund 099 SUPP LAW ENFORCEMENT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41299 Other State Revenue	243,491	193,938	290,779	209,239	183,709	87.8	63.2	
41310 AB109 Municipal Police Funding	0	0	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>243,491</b>	<b>193,938</b>	<b>290,779</b>	<b>209,239</b>	<b>183,709</b>	<b>87.8</b>	<b>63.2</b>	<b>50</b>
<b>Total Revenues</b>	<b>243,491</b>	<b>193,938</b>	<b>290,779</b>	<b>209,239</b>	<b>183,709</b>	<b>87.8</b>	<b>63.2</b>	<b>50</b>
Variance from Prior Year		-20.4%	49.9%	-28.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
GRANTS-OPERATING ACTIVITIES FUND

Fund 100 GRANTS-OPERATING ACTIVITIES	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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	66,905	270,195	5,654	0	0	0.0	0.0	
41290 ABC Grant Revenue	0	0	0	19,000	0	0.0	0.0	
41298 Federal Stimulus	0	0	0	0	0	0.0	0.0	
41299 Other State Revenue	0	0	95,647	330,165	13,774	4.2	14.4	
41499 Other Payments from Gov't Agy	0	0	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>66,905</b>	<b>270,195</b>	<b>101,301</b>	<b>349,165</b>	<b>13,774</b>	<b>3.9</b>	<b>13.6</b>	<b>50</b>
44524 SRO Reimbursement	0	465,523	615,838	826,242	273,799	33.1	44.5	
46004 Contribution from Private Src	0	0	2,000	4,450	4,450	100.0	222.5	
<b>Total Other Revenues</b>	<b>0</b>	<b>465,523</b>	<b>617,838</b>	<b>830,692</b>	<b>278,249</b>	<b>33.5</b>	<b>45.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>66,905</b>	<b>735,718</b>	<b>719,139</b>	<b>1,179,857</b>	<b>292,023</b>	<b>24.8</b>	<b>40.6</b>	<b>50</b>
Variance from Prior Year		999.6%	-2.3%	64.1%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
COMMUNITY DEVELOPMENT BLK GRNT FUND

Fund 201 COMMUNITY DEVELOPMENT BLK	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41100 Prior Year Allotment Carryover	0	0	0	1,031,132	0	0.0	0.0	
41101 CDBG Annual Allotment	826,491	1,132,518	435,315	1,098,978	331,545	30.2	76.2	
<b>Total Intergovernmental</b>	<b>826,491</b>	<b>1,132,518</b>	<b>435,315</b>	<b>2,130,110</b>	<b>331,545</b>	<b>15.6</b>	<b>76.2</b>	<b>50</b>
44120 Interest on Loans Receivable	0	0	145	0	0	0.0	0.0	
44206 Late Fee-Loans Receivable	0	0	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>145</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	
46007 Sale of Real/Personal Property	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>826,491</b>	<b>1,132,518</b>	<b>435,460</b>	<b>2,130,110</b>	<b>331,545</b>	<b>15.6</b>	<b>76.1</b>	<b>50</b>
Variance from Prior Year		37.0%	-61.5%	389.2%				



City of Chico  
2020-21 Annual Budget  
Fund Revenues  
HOME - STATE GRANTS FUND

Fund 204 HOME - STATE GRANTS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44120 Interest on Loans Receivable	66,338	15,000	15,000	15,000	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>66,338</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>66,338</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		-77.4%	0.0%	0.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
HOME - FEDERAL GRANTS FUND

Fund 206 HOME - FEDERAL GRANTS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41100 Prior Year Allotment Carryover	0	0	0	904,377	0	0.0	0.0	
41248 HOME Program Annual Allotment	190,324	155,518	88,807	1,594,367	13,900	0.9	15.7	
<b>Total Intergovernmental</b>	<b>190,324</b>	<b>155,518</b>	<b>88,807</b>	<b>2,498,744</b>	<b>13,900</b>	<b>0.6</b>	<b>15.7</b>	<b>50</b>
44120 Interest on Loans Receivable	9,355	1,950	46,866	0	26,535	0.0	56.6	
<b>Total Use of Money &amp; Property</b>	<b>9,355</b>	<b>1,950</b>	<b>46,866</b>	<b>0</b>	<b>26,535</b>	<b>0.0</b>	<b>56.6</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>199,679</b>	<b>157,468</b>	<b>135,673</b>	<b>2,498,744</b>	<b>40,435</b>	<b>1.6</b>	<b>29.8</b>	<b>50</b>
Variance from Prior Year		-21.1%	-13.8%	1,741.7%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
PEG - PUBLIC EDUC & GOVT ACCS FUND

Fund 210 PEG - PUBLIC EDUC & GOVT ACCS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42600 Other Charges	183,182	185,385	191,279	90,000	49,873	55.4	26.1	
<b>Total Charges for Services</b>	<b>183,182</b>	<b>185,385</b>	<b>191,279</b>	<b>90,000</b>	<b>49,873</b>	<b>55.4</b>	<b>26.1</b>	<b>50</b>
44101 Interest on Investments	7,221	10,150	9,764	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>7,221</b>	<b>10,150</b>	<b>9,764</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>190,403</b>	<b>195,535</b>	<b>201,043</b>	<b>90,000</b>	<b>49,873</b>	<b>55.4</b>	<b>24.8</b>	<b>50</b>
Variance from Prior Year		2.7%	2.8%	-55.2%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
TRAFFIC SAFETY FUND

Fund 211 TRAFFIC SAFETY	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
43001 Motor Vehicle Fines-Court	26,655	22,739	27,135	20,000	10,577	52.9	39.0	
43011 Restitution-Court	0	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>26,655</b>	<b>22,739</b>	<b>27,135</b>	<b>20,000</b>	<b>10,577</b>	<b>52.9</b>	<b>39.0</b>	<b>50</b>
44101 Interest on Investments	(297)	(367)	(570)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(297)</b>	<b>(367)</b>	<b>(570)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>26,358</b>	<b>22,372</b>	<b>26,565</b>	<b>20,000</b>	<b>10,577</b>	<b>52.9</b>	<b>39.8</b>	<b>50</b>
Variance from Prior Year		-15.1%	18.7%	-24.7%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
TRANSPORTATION FUND

Fund 212 TRANSPORTATION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41239 TDA-SB325 (LTF)	2,548,428	2,654,716	1,892,345	3,193,856	1,382,851	43.3	73.1	
41240 TDA-SB620 (STA)	522,537	835,747	0	0	0	0.0	0.0	
41399 Other County Payments	2,100	1,680	1,260	0	1,260	0.0	100.0	
<b>Total Intergovernmental</b>	<b>3,073,065</b>	<b>3,492,143</b>	<b>1,893,605</b>	<b>3,193,856</b>	<b>1,384,111</b>	<b>43.3</b>	<b>73.1</b>	<b>50</b>
42216 Bicycle Locker Lease	256	466	270	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>256</b>	<b>466</b>	<b>270</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	13,824	33,719	51,995	0	0	0.0	0.0	
44130 Rental & Lease Income	17,220	25,230	690	20,820	4,200	20.2	608.7	
<b>Total Use of Money &amp; Property</b>	<b>31,044</b>	<b>58,949</b>	<b>52,685</b>	<b>20,820</b>	<b>4,200</b>	<b>20.2</b>	<b>8.0</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>3,104,365</b>	<b>3,551,558</b>	<b>1,946,560</b>	<b>3,214,676</b>	<b>1,388,311</b>	<b>43.2</b>	<b>71.3</b>	<b>50</b>
Variance from Prior Year		14.4%	-45.2%	65.1%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**ABANDON VEHICLE ABATEMENT FUND**

Fund 213 ABANDON VEHICLE ABATEMENT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42115 Abandoned Vehicle Abatement	85,515	68,298	71,774	60,000	15,631	26.1	21.8	
<b>Total Charges for Services</b>	<b>85,515</b>	<b>68,298</b>	<b>71,774</b>	<b>60,000</b>	<b>15,631</b>	<b>26.1</b>	<b>21.8</b>	<b>50</b>
44101 Interest on Investments	2,495	3,219	1,310	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2,495</b>	<b>3,219</b>	<b>1,310</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>88,010</b>	<b>71,517</b>	<b>73,084</b>	<b>60,000</b>	<b>15,631</b>	<b>26.1</b>	<b>21.4</b>	<b>50</b>
Variance from Prior Year		-18.7%	2.2%	-17.9%				

City of Chico  
 2020-21 Annual Budget  
 Fund Revenues  
 Private Activity Bond Admin FUND

Fund 214 Private Activity Bond Admin	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
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  
2020-21 Annual Budget  
Fund Revenues  
**ASSET FORFEITURE FUND**

Fund 217 ASSET FORFEITURE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
43050 Drug Asset Forfeiture	29,951	13,738	4,003	0	5,746	0.0	143.5	
43051 Drug Asset Forfeiture - Fed	0	0	0	0	0	0.0	0.0	
<b>Total Fines &amp; Forfeitures</b>	<b>29,951</b>	<b>13,738</b>	<b>4,003</b>	<b>0</b>	<b>5,746</b>	<b>0.0</b>	<b>143.5</b>	<b>50</b>
44101 Interest on Investments	238	660	538	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>238</b>	<b>660</b>	<b>538</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>30,189</b>	<b>14,398</b>	<b>4,541</b>	<b>0</b>	<b>5,746</b>	<b>0.0</b>	<b>126.5</b>	<b>50</b>
Variance from Prior Year		-52.3%	-68.5%	-100.0%				



**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**ASSESSMENT DISTRICT ADMIN FUND**

Fund 220 ASSESSMENT DISTRICT ADMIN	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42704 A/R Write-Off	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	140	483	600	0	0	0.0	0.0	
44120 Interest on Loans Receivable	2,140	1,916	1,680	1,433	1,680	117.2	100.0	
44129 Other Interest Earnings	0	0	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2,280</b>	<b>2,399</b>	<b>2,280</b>	<b>1,433</b>	<b>1,680</b>	<b>117.2</b>	<b>73.7</b>	<b>50</b>
45006 AD Penalty	0	0	0	0	0	0.0	0.0	
45007 AD Redemption	0	0	0	0	0	0.0	0.0	
<b>Total Revenues</b>	<b>2,280</b>	<b>2,399</b>	<b>2,280</b>	<b>1,433</b>	<b>1,680</b>	<b>117.2</b>	<b>73.7</b>	<b>50</b>
Variance from Prior Year		5.2%	-5.0%	-37.1%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**CAPITAL GRANTS/REIMBURSEMENTS FUND**

Fund 300 CAPITAL	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41185 Federal CMAQ Revenue	1,309,199	1,630,463	1,016,385	14,108,813	799,215	5.7	78.6	
41190 Dept of Transportation Revenue	153,228	1,340,163	86,007	6,539,721	2,886	0.0	3.4	
41196 Economic Development Admin	0	0	0	13,301,107	0	0.0	0.0	
41199 Other Federal Payments	53,886	14,606	0	0	0	0.0	0.0	
41213 State Gas Tax - SB1	0	0	181,041	0	0	0.0	0.0	
41254 Beverage Container Recycling	5,161	13,272	15,468	40,456	0	0.0	0.0	
41261 Infill Infrastructure Grant	0	0	0	22,000,000	0	0.0	0.0	
41262 Local Early Action Plan (LEAP)	0	0	0	300,000	0	0.0	0.0	
41276 CA Integ Waste Mgmt Board	23,946	25,185	26,155	37,845	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	127,787	138,216	118,915	17,246,623	75,006	0.4	63.1	
41294 St Water Resource Contol Bd	181,213	64,731	19,284	706,352	0	0.0	0.0	
41297 Park Bond Funding	0	0	0	0	0	0.0	0.0	
41298 Federal Stimulus	0	0	0	0	0	0.0	0.0	
41299 Other State Revenue	2,630,527	187,717	6,660,175	13,900,356	82,870	0.6	1.2	
41498 SB2-Planning Grants Program	0	0	0	309,999	0	0.0	0.0	
41499 Other Payments from Gov't Agy	67,594	431,813	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>4,552,541</b>	<b>3,846,166</b>	<b>8,123,430</b>	<b>88,491,272</b>	<b>959,977</b>	<b>1.1</b>	<b>11.8</b>	<b>50</b>
46004 Contribution from Private Src	0	0	10,000	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>4,552,541</b>	<b>3,846,166</b>	<b>8,133,430</b>	<b>88,491,272</b>	<b>959,977</b>	<b>1.1</b>	<b>11.8</b>	<b>50</b>
Variance from Prior Year		-15.5%	111.5%	988.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
BUILDING/FACILITY IMPROVEMENT FUND

Fund 301 BUILDING/FACILITY	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	2,581	3,496	3,165	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2,581</b>	<b>3,496</b>	<b>3,165</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	
<b>Total Revenues</b>	<b>2,581</b>	<b>3,496</b>	<b>3,165</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		35.5%	-9.5%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**PASSENGER FACILITY CHARGES FUND**

Fund 303 PASSENGER FACILITY CHARGES	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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	3,696	8,240	7,730	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,696</b>	<b>8,240</b>	<b>7,730</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>3,696</b>	<b>8,240</b>	<b>7,730</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		122.9%	-6.2%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**BIKEWAY IMPROVEMENT FUND**

Fund 305 BIKEWAY IMPROVEMENT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42421 Bikeway Improvement Dev Fees	243,389	285,977	521,097	345,000	214,483	62.2	41.2	
<b>Total Charges for Services</b>	<b>243,389</b>	<b>285,977</b>	<b>521,097</b>	<b>345,000</b>	<b>214,483</b>	<b>62.2</b>	<b>41.2</b>	<b>50</b>
44101 Interest on Investments	7,806	21,555	27,982	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>7,806</b>	<b>21,555</b>	<b>27,982</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>251,195</b>	<b>307,532</b>	<b>549,079</b>	<b>345,000</b>	<b>214,483</b>	<b>62.2</b>	<b>39.1</b>	<b>50</b>
Variance from Prior Year		22.4%	78.5%	-37.2%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**IN LIEU OFFSITE IMPROVEMENT FUND**

Fund 306 IN LIEU OFFSITE IMPROVEMENT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42424 Parking Benefit Area In-Lieu	0	0	0	0	0	0.0	0.0	
42425 Offsite Street In-Lieu Fees	163,868	(53,582)	26,879	20,000	7,595	38.0	28.3	
42429 Offsite Alley In-Lieu Fees	12,570	1,229	18,367	20,000	2,130	10.6	11.6	
<b>Total Charges for Services</b>	<b>176,438</b>	<b>(52,353)</b>	<b>45,246</b>	<b>40,000</b>	<b>9,725</b>	<b>24.3</b>	<b>21.5</b>	<b>50</b>
44101 Interest on Investments	1,952	7,028	7,106	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>1,952</b>	<b>7,028</b>	<b>7,106</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>178,390</b>	<b>(45,325)</b>	<b>52,352</b>	<b>40,000</b>	<b>9,725</b>	<b>24.3</b>	<b>18.6</b>	<b>50</b>
Variance from Prior Year		-125.4%	-215.5%	-23.6%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**GAS TAX FUND**

Fund 307 GAS TAX	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41181 RSTP Exchange	928,592	982,326	1,279,469	1,200,000	0	0.0	0.0	
41201 State Gas Tax-Sec 2105	412,260	506,679	571,888	594,252	296,055	49.8	51.8	
41204 State Gas Tax-Sec 2106	295,266	361,084	320,768	337,276	168,395	49.9	52.5	
41207 State Gas Tax-Sec 2107	546,919	637,204	722,117	714,890	408,781	57.2	56.6	
41210 State Gas Tax-Sec 2107.5	0	7,500	10,000	10,000	10,000	100.0	100.0	
41211 State Gas Tax-Sec 2103	314,786	308,511	773,047	947,251	434,128	45.8	56.2	
41213 State Gas Tax - SB1	430,463	1,666,742	1,928,513	1,926,812	840,692	43.6	43.6	
41214 State Gas Tax-SB1 Loan Repaymt	106,160	104,141	126,037	0	0	0.0	0.0	
41299 Other State Revenue	0	0	0	0	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>3,034,446</b>	<b>4,574,187</b>	<b>5,731,839</b>	<b>5,730,481</b>	<b>2,158,051</b>	<b>37.7</b>	<b>37.7</b>	<b>50</b>
44101 Interest on Investments	18,048	27,804	84,369	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>18,048</b>	<b>27,804</b>	<b>84,369</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>3,052,494</b>	<b>4,601,991</b>	<b>5,816,208</b>	<b>5,730,481</b>	<b>2,158,051</b>	<b>37.7</b>	<b>37.1</b>	<b>50</b>
Variance from Prior Year		50.8%	26.4%	-1.5%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
STREET FACILITY IMPROVEMENT FUND

Fund 308 STREET FACILITY IMPROVEMENT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42419 Street Facility Improv Dev Fee	2,583,414	2,279,717	4,991,221	4,967,700	2,933,425	59.0	58.8	
42480 Fee Reimbursements	0	(1,216,920)	(1,234,924)	(1,000,000)	0	0.0	0.0	
42704 A/R Write-Off	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>2,583,414</b>	<b>1,062,797</b>	<b>3,756,297</b>	<b>3,967,700</b>	<b>2,933,425</b>	<b>73.9</b>	<b>78.1</b>	<b>50</b>
44101 Interest on Investments	55,627	157,481	198,728	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>55,627</b>	<b>157,481</b>	<b>198,728</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>2,639,041</b>	<b>1,220,278</b>	<b>3,955,025</b>	<b>3,967,700</b>	<b>2,933,425</b>	<b>73.9</b>	<b>74.2</b>	<b>50</b>
Variance from Prior Year		-53.8%	224.1%	0.3%				



City of Chico  
2020-21 Annual Budget  
Fund Revenues  
STORM DRAINAGE FACILITY FUND

Fund 309 STORM DRAINAGE FACILITY	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42422 Storm Drainage Facil Dev Fees	511,573	232,976	560,739	300,000	449,039	149.7	80.1	
42704 A/R Write-Off	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>511,573</b>	<b>232,976</b>	<b>560,739</b>	<b>300,000</b>	<b>449,039</b>	<b>149.7</b>	<b>80.1</b>	<b>50</b>
44101 Interest on Investments	11,941	31,230	38,026	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>11,941</b>	<b>31,230</b>	<b>38,026</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>523,514</b>	<b>264,206</b>	<b>598,765</b>	<b>300,000</b>	<b>449,039</b>	<b>149.7</b>	<b>75.0</b>	<b>50</b>
Variance from Prior Year		-49.5%	126.6%	-49.9%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**REMEDATION FUND**

Fund 312 REMEDATION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	2,107	3,755	(32)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2,107</b>	<b>3,755</b>	<b>(32)</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>2,107</b>	<b>3,755</b>	<b>(32)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		78.2%	-100.9%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
GENERAL PLAN RESERVE FUND

Fund 315 GENERAL PLAN RESERVE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	707	6,965	11,420	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>707</b>	<b>6,965</b>	<b>11,420</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>707</b>	<b>6,965</b>	<b>11,420</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		885.1%	64.0%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
CASp FUND

Fund 316 CASp	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
49991 Prior Year Revenue Correction	0	0	0	77,000	90,474	117.5	0.0	
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,000</b>	<b>90,474</b>	<b>117.5</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,000</b>	<b>90,474</b>	<b>117.5</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**SEWER-TRUNK LINE CAPACITY FUND**

Fund 320 SEWER-TRUNK LINE CAPACITY	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41275 WPCP Expansion Loan Receipts	0	0	0	0	0	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	126,067	119,815	129,786	98,000	6,257	6.4	4.8	
42304 Sewer Trunk Dev. Fees	711,900	763,579	1,054,347	850,000	670,245	78.9	63.6	
<b>Total Charges for Services</b>	<b>837,967</b>	<b>883,394</b>	<b>1,184,133</b>	<b>948,000</b>	<b>676,502</b>	<b>71.4</b>	<b>57.1</b>	<b>50</b>
44101 Interest on Investments	54,207	135,553	103,653	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>54,207</b>	<b>135,553</b>	<b>103,653</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>892,174</b>	<b>1,018,947</b>	<b>1,287,786</b>	<b>948,000</b>	<b>676,502</b>	<b>71.4</b>	<b>52.5</b>	<b>50</b>
Variance from Prior Year		14.2%	26.4%	-26.4%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
SEWER-WPCP CAPACITY FUND

Fund 321 SEWER-WPCP CAPACITY	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41275 WPCP Expansion Loan Receipts	0	0	0	0	0	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	53,135	52,031	51,436	33,700	7,389	21.9	14.4	
42304 Sewer Trunk Dev. Fees	0	(2,322)	0	0	0	0.0	0.0	
42307 WPCP Capacity Dev Fees	973,081	1,140,844	1,453,196	1,250,000	658,452	52.7	45.3	
<b>Total Charges for Services</b>	<b>1,026,216</b>	<b>1,190,553</b>	<b>1,504,632</b>	<b>1,283,700</b>	<b>665,841</b>	<b>51.9</b>	<b>44.3</b>	<b>50</b>
44101 Interest on Investments	(21,817)	(18,342)	(8,981)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(21,817)</b>	<b>(18,342)</b>	<b>(8,981)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>1,004,399</b>	<b>1,172,211</b>	<b>1,495,651</b>	<b>1,283,700</b>	<b>665,841</b>	<b>51.9</b>	<b>44.5</b>	<b>50</b>
Variance from Prior Year		16.7%	27.6%	-14.2%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**SEWER-MAIN INSTALLATION FUND**

Fund 322 SEWER-MAIN INSTALLATION	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42303 Assmnt In-Lieu of San Swr Fee	47,678	48,930	72,761	36,900	8,017	21.7	11.0	
42310 Sewer Main Install Fees	64,472	78,056	208,302	65,000	62,436	96.1	30.0	
42414 Bidwell Park Land Acq Dev Fee	0	0	0	0	0	0.0	0.0	
42480 Fee Reimbursements	(11,345)	0	(3,531)	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>100,805</b>	<b>126,986</b>	<b>277,532</b>	<b>101,900</b>	<b>70,453</b>	<b>69.1</b>	<b>25.4</b>	<b>50</b>
44101 Interest on Investments	6,788	16,542	19,558	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>6,788</b>	<b>16,542</b>	<b>19,558</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>107,593</b>	<b>143,528</b>	<b>297,090</b>	<b>101,900</b>	<b>70,453</b>	<b>69.1</b>	<b>23.7</b>	<b>50</b>
Variance from Prior Year		33.4%	107.0%	-65.7%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**SEWER-LIFT STATIONS FUND**

Fund 323 SEWER-LIFT STATIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42303 Assmnt In-Lieu of San Swr Fee	10,587	8,139	8,361	6,800	0	0.0	0.0	
42310 Sewer Main Install Fees	(3,528)	0	0	0	0	0.0	0.0	
42450 Northwest Chico Lift Station	(21,017)	68,485	48,937	50,000	129,101	258.2	263.8	
42452 Henshaw/Guyann Lift Station	0	616	0	0	0	0.0	0.0	
42455 Oates Business Park Lift Stat	16,122	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	1,003	3,009	0	0	0.0	0.0	
42458 Lassen Ave Lift Station	240	5,125	3,875	0	1,875	0.0	48.4	
42460 Northwest Chico Reimbursement	0	0	0	0	0	0.0	0.0	
42466 McKinney Ranch Reimbursement	0	0	0	0	0	0.0	0.0	
42473 Cussick-Lassen Lift Station	0	557	9,473	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>2,404</b>	<b>83,925</b>	<b>73,655</b>	<b>56,800</b>	<b>130,976</b>	<b>230.6</b>	<b>177.</b>	<b>50</b>
44101 Interest on Investments	122	1,482	2,904	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>122</b>	<b>1,482</b>	<b>2,904</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>2,526</b>	<b>85,407</b>	<b>76,559</b>	<b>56,800</b>	<b>130,976</b>	<b>230.6</b>	<b>171.</b>	<b>50</b>
Variance from Prior Year		3,281.1%	-10.4%	-25.8%				



City of Chico  
2020-21 Annual Budget  
Fund Revenues  
COMMUNITY PARK FUND

Fund 330 COMMUNITY PARK	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42426 Park Dev Fees-Community	725,707	883,044	1,967,112	800,000	774,394	96.8	39.4	
<b>Total Charges for Services</b>	<b>725,707</b>	<b>883,044</b>	<b>1,967,112</b>	<b>800,000</b>	<b>774,394</b>	<b>96.8</b>	<b>39.4</b>	<b>50</b>
44101 Interest on Investments	58,326	153,161	186,896	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>58,326</b>	<b>153,161</b>	<b>186,896</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>784,033</b>	<b>1,036,205</b>	<b>2,154,008</b>	<b>800,000</b>	<b>774,394</b>	<b>96.8</b>	<b>36.0</b>	<b>50</b>
Variance from Prior Year		32.2%	107.9%	-62.9%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**BIDWELL PARK LAND ACQUISITION FUND**

Fund 332 BIDWELL PARK LAND	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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	76,016	95,445	100,182	70,000	31,581	45.1	31.5	
42426 Park Dev Fees-Community	0	153	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>76,016</b>	<b>95,598</b>	<b>100,182</b>	<b>70,000</b>	<b>31,581</b>	<b>45.1</b>	<b>31.5</b>	<b>50</b>
<b>Total Revenues</b>	<b>76,016</b>	<b>95,598</b>	<b>100,182</b>	<b>70,000</b>	<b>31,581</b>	<b>45.1</b>	<b>31.5</b>	<b>50</b>
Variance from Prior Year		25.8%	4.8%	-30.1%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**LINEAR PARKS/GREENWAYS FUND**

Fund 333 LINEAR PARKS/GREENWAYS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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	0	0	0	0.0	0.0	
42432 Park Dev Fees - Greenway	111,766	136,502	252,728	100,000	118,131	118.1	46.7	
<b>Total Charges for Services</b>	<b>111,766</b>	<b>136,502</b>	<b>252,728</b>	<b>100,000</b>	<b>118,131</b>	<b>118.1</b>	<b>46.7</b>	<b>50</b>
44101 Interest on Investments	8,332	17,928	17,378	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>8,332</b>	<b>17,928</b>	<b>17,378</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>120,098</b>	<b>154,430</b>	<b>270,106</b>	<b>100,000</b>	<b>118,131</b>	<b>118.1</b>	<b>43.7</b>	<b>50</b>
Variance from Prior Year		28.6%	74.9%	-63.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
STREET MAINTENANCE EQUIPMENT FUND

Fund 335 STREET MAINTENANCE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42420 Major Mtce Equip Dev Fees	62,880	73,373	171,631	60,000	75,677	126.1	44.1	
<b>Total Charges for Services</b>	<b>62,880</b>	<b>73,373</b>	<b>171,631</b>	<b>60,000</b>	<b>75,677</b>	<b>126.1</b>	<b>44.1</b>	<b>50</b>
44101 Interest on Investments	18,632	36,242	32,281	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>18,632</b>	<b>36,242</b>	<b>32,281</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>81,512</b>	<b>109,615</b>	<b>203,912</b>	<b>60,000</b>	<b>75,677</b>	<b>126.1</b>	<b>37.1</b>	<b>50</b>
Variance from Prior Year		34.5%	86.0%	-70.6%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**ADMINISTRATIVE BUILDING FUND**

Fund 336 ADMINISTRATIVE BUILDING	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42431 Admin Building Dev Fees	97,350	91,054	77,904	100,000	22,358	22.4	28.7	
<b>Total Charges for Services</b>	<b>97,350</b>	<b>91,054</b>	<b>77,904</b>	<b>100,000</b>	<b>22,358</b>	<b>22.4</b>	<b>28.7</b>	<b>50</b>
44101 Interest on Investments	(7,366)	(13,512)	(10,678)	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(7,366)</b>	<b>(13,512)</b>	<b>(10,678)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>89,984</b>	<b>77,542</b>	<b>67,226</b>	<b>100,000</b>	<b>22,358</b>	<b>22.4</b>	<b>33.3</b>	<b>50</b>
Variance from Prior Year		-13.8%	-13.3%	48.8%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
FIRE PROTECTION BLDG & EQUIP FUND

Fund 337 FIRE PROTECTION BLDG & EQUIP	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42433 Fire Protect Bldg/Eq Dev Fees	329,982	378,041	446,317	350,000	189,144	54.0	42.4	
<b>Total Charges for Services</b>	<b>329,982</b>	<b>378,041</b>	<b>446,317</b>	<b>350,000</b>	<b>189,144</b>	<b>54.0</b>	<b>42.4</b>	<b>50</b>
44101 Interest on Investments	(3,436)	2,514	12,620	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>(3,436)</b>	<b>2,514</b>	<b>12,620</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>326,546</b>	<b>380,555</b>	<b>458,937</b>	<b>350,000</b>	<b>189,144</b>	<b>54.0</b>	<b>41.2</b>	<b>50</b>
Variance from Prior Year		16.5%	20.6%	-23.7%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
POLICE PROTECTION BLDG & EQUIP FUND

Fund 338 POLICE PROTECTION BLDG &	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42436 Police Protection Dev Fees	551,058	523,646	579,807	600,000	193,181	32.2	33.3	
<b>Total Charges for Services</b>	<b>551,058</b>	<b>523,646</b>	<b>579,807</b>	<b>600,000</b>	<b>193,181</b>	<b>32.2</b>	<b>33.3</b>	<b>50</b>
44101 Interest on Investments	38,441	85,328	84,961	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>38,441</b>	<b>85,328</b>	<b>84,961</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>589,499</b>	<b>608,974</b>	<b>664,768</b>	<b>600,000</b>	<b>193,181</b>	<b>32.2</b>	<b>29.1</b>	<b>50</b>
Variance from Prior Year		3.3%	9.2%	-9.7%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
NEIGHBORHOOD PARK FUND FUND

Fund 340 NEIGHBORHOOD PARK FUND	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	0	0	992,775	215,000	332,387	154.6	33.5	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>992,775</b>	<b>215,000</b>	<b>332,387</b>	<b>154.6</b>	<b>33.5</b>	<b>50</b>
44101 Interest on Investments	0	0	89,328	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	0	0	2,466	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>89,328</b>	<b>0</b>	<b>2,466</b>	<b>0.0</b>	<b>2.8</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,082,103</b>	<b>215,000</b>	<b>334,853</b>	<b>155.7</b>	<b>30.9</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-80.1%				



City of Chico  
 2020-21 Annual Budget  
 Fund Revenues  
 ZONE A-NEIGHBORHOOD PARKS FUND

Fund 341 ZONE A-NEIGHBORHOOD PARKS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	5,796	9,700	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>5,796</b>	<b>9,700</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	2,504	4,779	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>2,504</b>	<b>4,779</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>8,300</b>	<b>14,479</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		74.4%	-100.0%	Undefined				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**ZONE B-NEIGHBORHOOD PARKS FUND**

Fund 342 ZONE B-NEIGHBORHOOD PARKS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	61,271	14,908	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>61,271</b>	<b>14,908</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	5,560	13,407	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>5,560</b>	<b>13,407</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>66,831</b>	<b>28,315</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		-57.6%	-100.0%	Undefined				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**ZONE C-NEIGHBORHOOD PARKS FUND**

Fund 343 ZONE C-NEIGHBORHOOD PARKS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	2,981	2,981	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>2,981</b>	<b>2,981</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	1,817	4,189	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>1,817</b>	<b>4,189</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>4,798</b>	<b>7,170</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		49.4%	-100.0%	Undefined				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
ZONE D & E-NEIGHBORHOOD PARKS FUND

Fund 344 ZONE D & E-NEIGHBORHOOD	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	1,826	69,280	0	0	0	0.0	0.0	
42480 Fee Reimbursements	0	(36,191)	0	0	(661,575)	0.0	0.0	
<b>Total Charges for Services</b>	<b>1,826</b>	<b>33,089</b>	<b>0</b>	<b>0</b>	<b>(661,575)</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	4,035	9,469	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>4,035</b>	<b>9,469</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>5,861</b>	<b>42,558</b>	<b>0</b>	<b>0</b>	<b>(661,575)</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		626.1%	-100.0%	Undefined				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
ZONE F & G-NEIGHBORHOOD PARKS FUND

Fund 345 ZONE F & G-NEIGHBORHOOD	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	124,673	134,757	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>124,673</b>	<b>134,757</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	8,535	22,859	0	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>8,535</b>	<b>22,859</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>133,208</b>	<b>157,616</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		18.3%	-100.0%	Undefined				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
ZONE I-NEIGHBORHOOD PARKS FUND

Fund 347 ZONE I-NEIGHBORHOOD PARKS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	129,479	152,483	0	0	5,445	0.0	0.0	
<b>Total Charges for Services</b>	<b>129,479</b>	<b>152,483</b>	<b>0</b>	<b>0</b>	<b>5,445</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	9,117	24,781	0	0	0	0.0	0.0	
44120 Interest on Loans Receivable	2,789	2,631	2,466	0	(2,466)	0.0	-	
<b>Total Use of Money &amp; Property</b>	<b>11,906</b>	<b>27,412</b>	<b>2,466</b>	<b>0</b>	<b>(2,466)</b>	<b>0.0</b>	<b>-</b>	<b>50</b>
<b>Total Revenues</b>	<b>141,385</b>	<b>179,895</b>	<b>2,466</b>	<b>0</b>	<b>2,979</b>	<b>0.0</b>	<b>120.</b>	<b>50</b>
Variance from Prior Year		27.2%	-98.6%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
ZONE J-NEIGHBORHOOD PARKS FUND

Fund 348 ZONE J-NEIGHBORHOOD PARKS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42427 Park Dev Fees-Neighborhood	1,983	6,057	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>1,983</b>	<b>6,057</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>1,983</b>	<b>6,057</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		205.4%	-100.0%	Undefined				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**SEWER FUND**

Fund 850 SEWER	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41275 WPCP Expansion Loan Receipts	0	0	0	0	0	0.0	0.0	
42301 Sewer Service Fees	11,427,864	11,708,388	11,799,472	11,710,000	3,740,476	31.9	31.7	
42302 Sewer Application Fee	42,810	54,315	46,184	30,000	25,803	86.0	55.9	
42303 Assmnt In-Lieu of San Swr Fee	0	9,658	0	9,800	0	0.0	0.0	
42305 Sewer Assessment Payoffs	331	0	0	0	0	0.0	0.0	
42306 Sewer Lift Station Mtce Fee	114,653	122,015	127,162	100,000	66,068	66.1	52.0	
42308 Sewer In-Lieu Petition Fee	12,100	4,930	15,998	6,000	1,788	29.8	11.2	
42370 Industrial User Waste Test Fee	182,667	460,113	380,944	200,000	4,912	2.5	1.3	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>11,780,425</b>	<b>12,359,419</b>	<b>12,369,760</b>	<b>12,055,800</b>	<b>3,839,047</b>	<b>31.8</b>	<b>31.0</b>	<b>50</b>
44101 Interest on Investments	114,937	203,735	197,752	0	0	0.0	0.0	
44120 Interest on Loans Receivable	0	0	0	0	0	0.0	0.0	
44130 Rental & Lease Income	35,701	22,547	23,262	0	207	0.0	0.9	
<b>Total Use of Money &amp; Property</b>	<b>150,638</b>	<b>226,282</b>	<b>221,014</b>	<b>0</b>	<b>207</b>	<b>0.0</b>	<b>0.1</b>	<b>50</b>
44505 Miscellaneous Revenues	2,409	121,035	0	0	0	0.0	0.0	
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
44529 Refund-Other	16,402	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	131	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 Other Revenues</b>	<b>18,811</b>	<b>121,166</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>11,949,874</b>	<b>12,706,867</b>	<b>12,590,774</b>	<b>12,055,800</b>	<b>3,839,254</b>	<b>31.8</b>	<b>30.5</b>	<b>50</b>
Variance from Prior Year		6.3%	-0.9%	-4.2%				



City of Chico  
2020-21 Annual Budget  
Fund Revenues  
WPCP CAPITAL RESERVE FUND

Fund 851 WPCP CAPITAL RESERVE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	134,143	340,994	354,121	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>134,143</b>	<b>340,994</b>	<b>354,121</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>134,143</b>	<b>340,994</b>	<b>354,121</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		154.2%	3.8%	-100.0%				

**City of Chico  
2020-21 Annual Budget  
Fund Revenues  
Sewer Debt Service FUND**

Fund 852 Sewer Debt Service	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**PARKING REVENUE FUND**

Fund 853 PARKING REVENUE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42204 Parking Meters-Streets	637,087	625,534	494,018	300,000	82,268	27.4	16.7	
42207 Parking Meters-Lots	416,243	418,219	324,374	150,000	25,288	16.9	7.8	
42210 Parking Permits-Preferred	7,558	7,138	4,447	5,000	5,784	115.7	130.1	
42211 Parking Permits-Limited	111,343	142,443	92,668	90,000	2,155	2.4	2.3	
42213 Parking Space Lease	41,454	38,784	32,440	40,000	8,906	22.3	27.5	
42220 Parking Meter In Lieu	9,458	9,802	8,508	4,000	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>1,223,143</b>	<b>1,241,920</b>	<b>956,455</b>	<b>589,000</b>	<b>124,401</b>	<b>21.1</b>	<b>13.0</b>	<b>50</b>
44101 Interest on Investments	12,205	31,837	31,438	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>12,205</b>	<b>31,837</b>	<b>31,438</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44501 Cash Over/Short	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	5,000	5,000	5,000	5,000	0	0.0	0.0	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>1,240,348</b>	<b>1,278,757</b>	<b>992,893</b>	<b>594,000</b>	<b>124,401</b>	<b>20.9</b>	<b>12.5</b>	<b>50</b>
Variance from Prior Year		3.1%	-22.4%	-40.2%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**PARKING REVENUE RESERVE FUND**

Fund 854 PARKING REVENUE RESERVE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
44101 Interest on Investments	7,590	22,104	25,111	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>7,590</b>	<b>22,104</b>	<b>25,111</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>7,590</b>	<b>22,104</b>	<b>25,111</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		191.2%	13.6%	-100.0%				

**City of Chico**  
**2020-21 Annual Budget**  
**Fund Revenues**  
**AIRPORT FUND**

Fund 856 AIRPORT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	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	0	0	0	0	20,000	0.0	0.0	
42250 Fuel Flowage Fees	39,612	38,809	26,594	35,000	27,772	79.3	104.4	
42251 Landing Fees	32,244	33,783	16,936	35,000	23,678	67.7	139.8	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>71,856</b>	<b>72,592</b>	<b>43,530</b>	<b>70,000</b>	<b>51,450</b>	<b>73.5</b>	<b>118.</b>	<b>50</b>
44101 Interest on Investments	(1,718)	5,881	14,634	0	0	0.0	0.0	
44130 Rental & Lease Income	409,023	753,895	943,023	350,000	227,047	64.9	24.1	
44132 T-Hanger Rental & Lease Income	81,706	81,360	87,727	80,000	72,202	90.3	82.3	
44140 Concession Income	77,421	48,664	66,324	60,000	14,446	24.1	21.8	
<b>Total Use of Money &amp; Property</b>	<b>566,432</b>	<b>889,800</b>	<b>1,111,708</b>	<b>490,000</b>	<b>313,695</b>	<b>64.0</b>	<b>28.2</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	5,390	6,596	8,124	5,000	7,366	147.3	90.7	
46010 Reimb of Damage to City Prop	2,863	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>8,253</b>	<b>6,596</b>	<b>8,124</b>	<b>5,000</b>	<b>7,366</b>	<b>147.3</b>	<b>90.7</b>	<b>50</b>
<b>Total Revenues</b>	<b>646,541</b>	<b>968,988</b>	<b>1,163,362</b>	<b>565,000</b>	<b>392,511</b>	<b>69.5</b>	<b>33.7</b>	<b>50</b>
Variance from Prior Year		49.9%	20.1%	-51.4%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
**AIRPORT IMPROVEMENT GRANTS FUND**

Fund 857 AIRPORT IMPROVEMENT GRANTS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
41186 Airport Improvement Program	292,340	77,051	2,588,349	15,454,188	(159,511)	-1.0	-6.2	
41187 CARES Act	0	0	0	314,913	42	0.0	0.0	
41190 Dept of Transportation Revenue	0	0	0	50,000	0	0.0	0.0	
<b>Total Intergovernmental</b>	<b>292,340</b>	<b>77,051</b>	<b>2,588,349</b>	<b>15,819,101</b>	<b>(159,469)</b>	<b>-1.0</b>	<b>-6.2</b>	<b>50</b>
<b>Total Revenues</b>	<b>292,340</b>	<b>77,051</b>	<b>2,588,349</b>	<b>15,819,101</b>	<b>(159,469)</b>	<b>-1.0</b>	<b>-6.2</b>	<b>50</b>
Variance from Prior Year		-73.6%	3,259.3%	511.2%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT FUND

Fund 862 PRIVATE DEVELOPMENT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	1,328,087	1,508,487	0	0	426,641	0.0	0.0	
40531 Encroachment Permit	89,031	131,684	0	0	43,093	0.0	0.0	
<b>Total Licenses and Permits</b>	<b>1,417,118</b>	<b>1,640,171</b>	<b>0</b>	<b>0</b>	<b>469,734</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
42302 Sewer Application Fee	0	0	0	0	0	0.0	0.0	
42370 Industrial User Waste Test Fee	162	0	0	0	0	0.0	0.0	
42403 Environmental Review Study Fee	0	4,389	0	0	0	0.0	0.0	
42404 Planning Filing Fees	355,446	422,507	0	0	18,864	0.0	0.0	
42407 Engineering Fees	117,656	144,872	0	0	12,138	0.0	0.0	
42410 Plan Check Fees	855,243	979,856	0	0	305,931	0.0	0.0	
42411 Plan Maintenance Fee	20,138	23,625	0	0	6,207	0.0	0.0	
42412 Residential Housing Report Fee	0	0	0	0	0	0.0	0.0	
42423 Storm Drain Calc Fee	1,732	0	0	0	0	0.0	0.0	
42428 2% Deferred Development Fee	13,711	18,462	0	0	0	0.0	0.0	
42435 CASp (SB 1186) Revenue	0	110	0	0	0	0.0	0.0	
42439 Northwest Chico Specific Plan	34,528	37,508	0	0	3,120	0.0	0.0	
42440 Storm Water Plan Review Fees	53,190	65,007	0	0	0	0.0	0.0	
42441 Tree Replacement In-Lieu Fee	0	807	0	0	0	0.0	0.0	
42442 Fire Plan Check Fees	115,882	182,843	0	0	1,890	0.0	0.0	
42604 Sale of Docs/Publications	159	245	0	0	0	0.0	0.0	
42699 Other Service Charges	0	0	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>1,567,847</b>	<b>1,880,231</b>	<b>0</b>	<b>0</b>	<b>348,150</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44101 Interest on Investments	8,273	40,717	40,232	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>8,273</b>	<b>40,717</b>	<b>40,232</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	1,553	3,181	0	0	87	0.0	0.0	
44506 Credit Card Fees	0	0	0	0	(1,235)	0.0	0.0	
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
49998 Revenue from Prior Year	0	0	0	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>1,553</b>	<b>3,181</b>	<b>0</b>	<b>0</b>	<b>(1,148)</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>2,994,791</b>	<b>3,564,300</b>	<b>40,232</b>	<b>0</b>	<b>816,736</b>	<b>0.0</b>	<b>2.03</b>	<b>50</b>
Variance from Prior Year		19.0%	-98.9%	-100.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
SUBDIVISIONS FUND

Fund 863 SUBDIVISIONS	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42204 Parking Meters-Streets	160	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	0	0	0	0	(107)	0.0	0.0	
42406 Planning - RT	107,721	0	0	0	0	0.0	0.0	
42409 Real Time Billing	825,719	630,457	904,383	1,144,873	189,959	16.6	21.0	
42440 Storm Water Plan Review Fees	2,781	(343)	10,268	0	207	0.0	2.0	
42479 Real Time Billings - Priv Dev	0	22,388	0	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>936,381</b>	<b>652,502</b>	<b>914,651</b>	<b>1,144,873</b>	<b>190,059</b>	<b>16.6</b>	<b>20.8</b>	<b>50</b>
44101 Interest on Investments	3,581	4,484	7,279	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>3,581</b>	<b>4,484</b>	<b>7,279</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>939,962</b>	<b>656,986</b>	<b>921,930</b>	<b>1,144,873</b>	<b>190,059</b>	<b>16.6</b>	<b>20.6</b>	<b>50</b>
Variance from Prior Year		-30.1%	40.3%	24.2%				



City of Chico  
2020-21 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-BUILDING FUND

Fund 871 PRIVATE DEVELOPMENT-	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	0	0	1,535,027	1,185,000	433,214	36.6	28.2	
40531 Encroachment Permit	0	0	12,485	4,250	5,886	138.5	47.1	
<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>1,547,512</b>	<b>1,189,250</b>	<b>439,100</b>	<b>36.9</b>	<b>28.4</b>	<b>50</b>
42410 Plan Check Fees	0	0	614,705	737,800	141,594	19.2	23.0	
42411 Plan Maintenance Fee	0	0	42,324	22,000	20,445	92.9	48.3	
42439 Northwest Chico Specific Plan	0	0	32,760	37,000	16,120	43.6	49.2	
42604 Sale of Docs/Publications	0	0	43	100	1,114	1,114.	2,590	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>689,832</b>	<b>796,900</b>	<b>179,273</b>	<b>22.5</b>	<b>26.0</b>	<b>50</b>
44101 Interest on Investments	0	0	8,975	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>8,975</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	1,566	0	0	0.0	0.0	
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>1,566</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>0</b>	<b>2,247,885</b>	<b>1,986,150</b>	<b>618,373</b>	<b>31.1</b>	<b>27.5</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-11.6%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-PLANNING FUND

Fund 872 PRIVATE DEVELOPMENT-	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	0	0	409,340	316,000	115,524	36.6	28.2	
<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>409,340</b>	<b>316,000</b>	<b>115,524</b>	<b>36.6</b>	<b>28.2</b>	<b>50</b>
42404 Planning Filing Fees	0	0	345,585	268,600	110,437	41.1	32.0	
42410 Plan Check Fees	0	0	175,630	210,800	40,511	19.2	23.1	
42604 Sale of Docs/Publications	0	0	45	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>521,260</b>	<b>479,400</b>	<b>150,948</b>	<b>31.5</b>	<b>29.0</b>	<b>50</b>
44101 Interest on Investments	0	0	4,011	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>4,011</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>50</b>
44505 Miscellaneous Revenues	0	0	1,476	0	2,946	0.0	199.6	
<b>Total Other Revenues</b>	<b>0</b>	<b>0</b>	<b>1,476</b>	<b>0</b>	<b>2,946</b>	<b>0.0</b>	<b>199.6</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>936,087</b>	<b>795,400</b>	<b>269,418</b>	<b>33.9</b>	<b>28.8</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-15.0%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-ENGINEER FUND

Fund 873 PRIVATE DEVELOPMENT-	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40531 Encroachment Permit	0	0	237,222	80,750	111,826	138.5	47.1	
<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>237,222</b>	<b>80,750</b>	<b>111,826</b>	<b>138.5</b>	<b>47.1</b>	<b>50</b>
42302 Sewer Application Fee	0	0	5,910	0	980	0.0	16.6	
42404 Planning Filing Fees	0	0	40,657	31,600	12,283	38.9	30.2	
42407 Engineering Fees	0	0	184,873	165,000	157,771	95.6	85.3	
42410 Plan Check Fees	0	0	47,631	52,700	10,128	19.2	21.3	
42428 2% Deferred Development Fee	0	0	11,359	13,700	0	0.0	0.0	
42440 Storm Water Plan Review Fees	0	0	55,535	62,000	34,052	54.9	61.3	
42442 Fire Plan Check Fees	0	0	1,463	0	0	0.0	0.0	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>347,428</b>	<b>325,000</b>	<b>215,214</b>	<b>66.2</b>	<b>61.9</b>	<b>50</b>
44101 Interest on Investments	0	0	1,017	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>1,017</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>0</b>	<b>585,667</b>	<b>405,750</b>	<b>327,040</b>	<b>80.6</b>	<b>55.8</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-30.7%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
PRIVATE DEVELOPMENT-FIRE FUND

Fund 874 PRIVATE DEVELOPMENT-FIRE	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
40507 Construction Permit	0	0	102,335	79,000	28,881	36.6	28.2	
40518 Fire System Compliance Fee	0	0	0	0	366	0.0	0.0	
<b>Total Licenses and Permits</b>	<b>0</b>	<b>0</b>	<b>102,335</b>	<b>79,000</b>	<b>29,247</b>	<b>37.0</b>	<b>28.6</b>	<b>50</b>
42404 Planning Filing Fees	0	0	20,329	15,800	6,141	38.9	30.2	
42410 Plan Check Fees	0	0	43,908	52,700	10,128	19.2	23.1	
42442 Fire Plan Check Fees	0	0	224,386	185,000	90,682	49.0	40.4	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>288,623</b>	<b>253,500</b>	<b>106,951</b>	<b>42.2</b>	<b>37.1</b>	<b>50</b>
44101 Interest on Investments	0	0	2,837	0	0	0.0	0.0	
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>2,837</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>0</b>	<b>393,795</b>	<b>332,500</b>	<b>136,198</b>	<b>41.0</b>	<b>34.6</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	-15.6%				

City of Chico  
2020-21 Annual Budget  
Fund Revenues  
Cannabis Permit Program FUND

Fund 875 Cannabis Permit Program	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2020	of Budget	Prior Yr Actual	Fiscal Year
<b>Revenues</b>								
42443 Cannabis Application Fees	0	0	0	95,000	10,803	11.4	0.0	
42444 Cannabis Planning Fees	0	0	0	0	156	0.0	0.0	
<b>Total Charges for Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>10,959</b>	<b>11.5</b>	<b>0.0</b>	<b>50</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>10,959</b>	<b>11.5</b>	<b>0.0</b>	<b>50</b>
Variance from Prior Year		Undefined	Undefined	Undefined				

CITY OF CHICO  
CASH FLOW PROJECTION  
FY2020-21

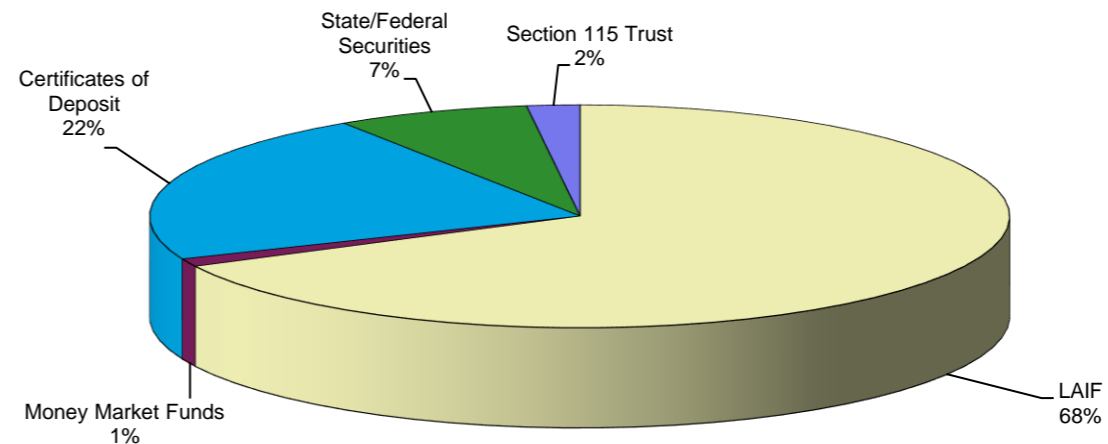
Operating Cash Flow	Jul - Sep			October			November			December			January	February	March	April	May	June
	Projected	Actuals	Dif.	Projected	Actuals	Dif.	Projected	Actuals	Dif.	Projected	Actuals	Dif.						
<b>Cash Receipts</b>																		
Beginning Balance	135,217,269	135,217,269		115,990,996	115,990,996		115,718,382	115,990,996		113,054,492	115,718,382		118,167,197	134,878,524	135,815,684	132,165,177	132,566,008	139,114,904
Sales Tax	3,885,367	6,704,838	72.6%	2,600,000	2,616,756	0.6%	979,182	1,707,243	74.4%	2,118,993	2,122,038	0.1%	1,942,640	2,743,541	1,730,725	1,747,146	2,429,668	1,821,347
Property Tax	1,149,019	710,955	-38.1%	2,425	-	-100.0%	762,103	687,304	-9.8%	-	206,432	100.0%	7,454,164	111,242	2,425	32,484	6,027,771	142,609
Residual Property Tax Increment	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	2,091,777	-	-	-	-	1,800,754
ROPS Payment	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	3,416,679	-	-	-	-	4,776,129
Utility Users' Tax	2,232,243	2,293,125	2.7%	700,743	805,751	15.0%	560,764	708,813	26.4%	481,401	548,937	14.0%	618,361	558,163	534,931	534,725	377,994	464,820
Transient Occupancy Tax	403,351	627,700	55.6%	226,250	312,324	38.0%	306,666	306,527	0.0%	147,406	334,308	126.8%	399,795	264,352	148,700	393,572	157,232	132,622
Franchise Fees (Cable, Electric, Gas & Waste)	737,861	949,103	28.6%	502,797	527,722	5.0%	237,508	245,738	3.5%	-	-	0.0%	514,113	245,844	-	500,073	-	-
Other Taxes	211,541	214,840	1.6%	60,012	67,530	12.5%	55,857	61,703	10.5%	48,403	67,045	38.5%	72,847	53,995	55,445	47,174	44,714	105,103
Licenses & Permits	649,293	572,308	-11.9%	138,956	160,043	15.2%	127,384	153,568	20.6%	179,066	325,084	81.5%	275,771	154,638	135,681	145,294	151,747	168,797
Gas Tax	1,106,090	2,398,531	116.8%	163,329	186,838	14.4%	113,208	176,570	56.0%	375,788	590,891	57.2%	231,926	107,328	197,937	369,707	50,937	245,024
TDA, STA	255,064	-	-100.0%	243,083	475,980	95.8%	-	556,796	100.0%	248,026	350,075	41.1%	-	246,788	297,067	158,393	-	-
Intergov't Revenue	1,356,309	1,320,730	-2.6%	923,067	778,397	-15.7%	276,556	566,829	105.0%	33,157	169,513	411.2%	2,000,250	134,745	667,491	297,912	112,428	157,260
CDBG Annual Allotment	73,588	140,407	90.8%	-	-	0.0%	-	-	0.0%	146,296	331,545	126.6%	-	-	-	-	-	-
Home Program Annual Allotment	165,434	42,072	-74.6%	-	-	0.0%	-	-	0.0%	37,429	13,900	-62.9%	-	-	-	-	-	-
Emergency Response - Mutual Aid	-	-	0.0%	20,330	-	-100.0%	-	-	0.0%	-	-	0.0%	42,982	63,356	62,305	-	-	44,893
Sewer Service Fees	3,230,445	3,431,254	6.2%	1,058,469	1,295,947	22.4%	1,192,550	95,788	-92.0%	656,282	2,699,593	311.3%	1,241,271	1,150,310	966,900	1,255,330	1,159,503	1,114,328
Charges for Services	748,296	546,892	-26.9%	125,416	114,223	-8.9%	132,714	261,451	97.0%	109,322	386,317	253.4%	442,886	154,107	79,604	120,315	168,877	637,547
Development Fees	1,959,988	1,904,407	-2.8%	203,550	355,081	74.4%	249,333	256,407	2.8%	1,239,449	2,887,608	133.0%	834,861	483,346	105,606	672,039	544,644	337,273
Parking Meters	23,894	33,579	40.5%	16,830	25,209	49.8%	34,912	16,173	-53.7%	16,210	21,118	30.3%	38,756	35,530	15,740	19,553	24,710	17,800
Parking Fines	12,159	26,127	114.9%	3,510	24,479	597.5%	9,189	33,402	263.5%	37,229	20,608	-44.6%	23,691	15,998	15,908	25,264	23,595	27,339
Fines & Forfeitures	57,690	56,101	-2.8%	18,442	16,708	-9.4%	16,616	28,613	72.2%	10,606	23,302	119.7%	31,013	31,233	1,255	32,961	29,750	23,622
Investment Interest Earnings	483,220	377,040	-22.0%	284,377	246,008	-13.5%	34,709	32,702	-5.8%	82,675	103,310	25.0%	265,647	29,430	43,655	248,065	28,224	56,990
Other Receipts	1,972,231	1,646,709	-16.5%	353,767	655,048	85.2%	462,469	335,083	-27.5%	497,258	495,957	-0.3%	1,742,814	646,284	662,740	650,819	1,293,908	30,476
<b>Total Cash Receipts</b>	<b>20,713,081</b>	<b>23,996,718</b>	<b>15.9%</b>	<b>7,645,351</b>	<b>8,664,044</b>	<b>13.3%</b>	<b>5,551,720</b>	<b>6,230,710</b>	<b>12.2%</b>	<b>6,464,995</b>	<b>11,697,581</b>	<b>80.9%</b>	<b>23,682,243</b>	<b>7,230,230</b>	<b>5,724,114</b>	<b>7,250,826</b>	<b>12,625,702</b>	<b>12,104,732</b>
<b>Cash Disbursements</b>																		
Payroll Expenses	9,697,308	9,577,467	-1.2%	4,425,520	4,086,254	-7.7%	3,237,511	3,173,337	-2.0%	3,041,540	3,477,114	14.3%	3,334,290	3,271,967	3,202,288	3,179,431	3,985,007	3,232,293
Debt Service	7,409,709	7,403,446	-0.1%	-	-	0.0%	2,013,826	2,013,826	0.0%	-	-	0.0%	-	-	3,308,936	-	446,250	-
CalPERS UAL Payment	9,551,935	9,551,935	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	-	-
Other Disbursements	11,430,812	16,690,143	46.0%	2,637,529	4,850,404	83.9%	3,496,291	3,980,051	13.8%	4,762,793	5,771,652	21.2%	3,636,625	3,021,103	2,863,397	3,670,565	1,645,549	3,517,336
<b>Total Cash Disbursements</b>	<b>38,089,764</b>	<b>43,222,991</b>	<b>13.5%</b>	<b>7,063,049</b>	<b>8,936,658</b>	<b>26.5%</b>	<b>8,747,627</b>	<b>9,167,214</b>	<b>4.8%</b>	<b>7,804,333</b>	<b>9,248,766</b>	<b>18.5%</b>	<b>6,970,915</b>	<b>6,293,070</b>	<b>9,374,621</b>	<b>6,849,996</b>	<b>6,076,806</b>	<b>6,749,630</b>
<b>Total Cash Flow</b>	<b>(17,376,683)</b>	<b>(19,226,273)</b>		<b>582,302</b>	<b>(272,614)</b>		<b>(3,195,907)</b>	<b>(2,936,504)</b>		<b>(1,339,338)</b>	<b>2,448,815</b>		<b>16,711,328</b>	<b>937,160</b>	<b>(3,650,507)</b>	<b>400,830</b>	<b>6,548,896</b>	<b>5,355,103</b>
<b>Total Cash Balance End of Month</b>	<b>117,840,586</b>	<b>115,990,996</b>		<b>116,573,297</b>	<b>115,718,382</b>		<b>112,522,475</b>	<b>113,054,492</b>		<b>111,715,154</b>	<b>118,167,197</b>		<b>134,878,524</b>	<b>135,815,684</b>	<b>132,165,177</b>	<b>132,566,008</b>	<b>139,114,904</b>	<b>144,470,006</b>
<b>Restricted Bond Proceeds Included</b>	<b>132,465</b>	<b>132,465</b>		<b>132,465</b>	<b>132,465</b>		<b>131,048</b>	<b>131,048</b>		<b>131,048</b>	<b>131,048</b>		<b>131,048</b>	<b>131,048</b>	<b>131,048</b>	<b>131,048</b>	<b>131,048</b>	<b>131,048</b>
<b>"Spendable" Cash Balance</b>	<b>117,708,121</b>	<b>115,858,531</b>	<b>-1.6%</b>	<b>116,440,832</b>	<b>115,585,917</b>	<b>-0.7%</b>	<b>112,391,427</b>	<b>112,923,444</b>	<b>0.5%</b>	<b>111,584,106</b>	<b>118,036,149</b>	<b>5.8%</b>	<b>134,747,476</b>	<b>135,684,636</b>	<b>132,034,129</b>	<b>132,434,960</b>	<b>138,983,856</b>	<b>144,338,958</b>

### City of Chico Investment Portfolio Report December 31, 2020

<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)	68,380,383.49	68,380,383.49	0.00	0.00
Money Market Mutual Fund	1,172,253.61	1,172,253.61	13.46	0.00
Certificates of Deposit	21,700,000.00	22,289,441.88	67,147.63	0.00
State and Federal Securities	6,950,000.00	7,361,780.88	0.00	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	1,857,808.51	2,016,505.58	36,148.73	0.00
<b>Total Pooled Investments</b>	<b>100,060,445.61</b>	<b>101,220,365.44</b>	<b>103,309.82</b>	<b>0.00</b>
Investments Held In Trust	13,256,701.50	13,256,701.50	86.12	0.00
<b>Total Investments</b>	<b>113,317,147.11</b>	<b>114,477,066.94</b>	<b>103,395.94</b>	<b>0.00</b>

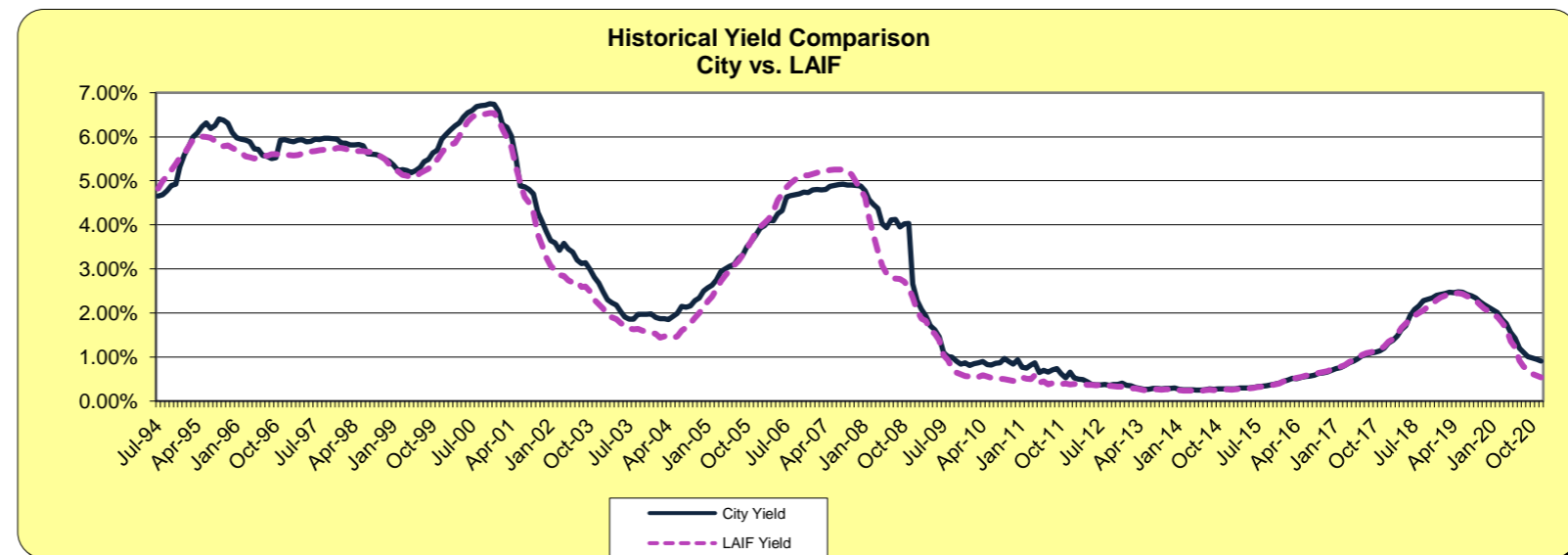
#### Distribution of Pooled Investments

	<u>Fair Value</u>	<u>% Split</u>
LAIF	68,380,383.49	67.6%
Money Market Funds	1,172,253.61	1.2%
Certificates of Deposit	22,289,441.88	22.0%
State and Federal Securities	7,361,780.88	7.3%
Section 115 Trust	2,016,505.58	2.0%
<b>Total Pooled Investments</b>	<b>101,220,365.44</b>	



#### Weighted Annual Yield

Current Month	0.91%
Prior Month	0.95%
Average Days to Maturity	247



\* Cost Basis: The value paid on the purchase date of the asset.

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**City of Chico**  
**Investment Portfolio Report**  
**December 31, 2020**

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	0.540%	68,380,383.49	68,380,383.49			N/A
<b>Total Local Agency Investment Fund</b>		<b>68,380,383.49</b>	<b>68,380,383.49</b>	<b>0.00</b>	<b>0.00</b>	
<b><i>Money Market Mutual Fund</i></b>						
Wells Fargo Bank, N.A.	0.010%	700,916.82	700,916.82	3.03		N/A
Bank of America	0.027%	471,336.79	471,336.79	10.43		N/A
<b>Total Money Market Fund</b>		<b>1,172,253.61</b>	<b>1,172,253.61</b>	<b>13.46</b>	<b>0.00</b>	
<b><i>Certificates of Deposit</i></b>						
Synovus Bankers Bank	1.650%	<i>cd matured 12/18/2020</i>		4,125.00		12/18/2020
Firsttrust Savings Bank	2.700%	<i>cd matured 12/21/2020</i>		613.70		12/21/2020
Bank of India	0.200%	250,000.00	250,027.55			1/27/2021
First Natl Bank Omaha	1.600%	250,000.00	250,440.54			2/10/2021
Mizuho Bank	1.600%	250,000.00	250,526.77			2/18/2021
Truist Bank	1.650%	250,000.00	250,543.78			2/18/2021
SAFRA National Bank	1.600%	250,000.00	250,537.56			2/19/2021
BMW Bank	1.720%	250,000.00	250,752.67			2/26/2021
Synchrony Bank	1.720%	250,000.00	250,748.68			2/26/2021
Fifth Third Bank	1.150%	250,000.00	250,812.72			4/16/2021
Washington Trust Westerly	1.150%	250,000.00	250,812.73			4/16/2021
State Bank of India	1.200%	250,000.00	250,889.97			4/21/2021
Worlds Foremost Bank	1.730%	200,000.00	201,377.49	279.45		6/9/2021
Merrick Bank	2.900%	250,000.00	253,197.52	595.89		6/11/2021
Allegiance Bank Texas	2.900%	250,000.00	253,277.00	3,634.93		6/14/2021
Ally Bank	3.000%	250,000.00	253,391.56	3,760.27		6/14/2021
American Natl Bank Omaha	2.900%	250,000.00	253,257.44	595.89		6/14/2021
Stock Yards Bank	2.850%	250,000.00	253,277.00	3,634.93		6/14/2021
West Michigan Com Bank	2.850%	250,000.00	253,200.51	585.62		6/14/2021
Connectone Bank	2.950%	250,000.00	253,391.99	616.44		6/15/2021
Stearns Bank	2.850%	250,000.00	253,220.13	585.62		6/15/2021
Northern Bank & Trust	1.650%	250,000.00	251,890.20	2,068.15		6/18/2021
Brookline Bank	1.650%	250,000.00	251,913.09	339.04		6/21/2021
Eaglebank	2.900%	250,000.00	253,397.31	595.89		6/21/2021
RCB Bank	2.900%	250,000.00	253,397.31	595.89		6/21/2021
Rondout Savings Bank	1.650%	250,000.00	251,924.11	2,068.15		6/21/2021
Continental Bank	2.800%	250,000.00	253,316.75	3,509.59		6/22/2021
Lakeside Bank	2.000%	250,000.00	252,845.32	410.96		7/29/2021
Hanmi Bank	2.950%	250,000.00	254,586.35	606.16		8/17/2021
First Fidelity Bank NA	2.800%	250,000.00	254,865.03	575.34		9/14/2021

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**City of Chico**  
**Investment Portfolio Report**  
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TSB Bank	2.850%	250,000.00	255,011.46	585.62	9/17/2021
First Western Bank & Trust	2.900%	250,000.00	255,258.86	595.89	9/24/2021
Third Fed Savings and Loan	3.000%	250,000.00	255,462.56		9/27/2021
Townebank	3.000%	250,000.00	255,462.57		9/27/2021
Capital One, N. A.	1.700%	250,000.00	252,605.25		9/28/2021
Capital One Bank USA, N. A.	1.700%	250,000.00	252,605.25		9/28/2021
West Town Bank and Trust	3.000%	250,000.00	255,482.80		9/28/2021
UBS Bank USA	3.100%	250,000.00	255,836.45	636.99	10/5/2021
Barclays Bank	3.050%	250,000.00	255,884.25		10/12/2021
First Source Bank	2.950%	250,000.00	255,846.96		10/21/2021
Berkshire Bank/Pittfield	1.150%	250,000.00	252,587.89		12/9/2021
Wells Fargo Natl Bk	1.700%	250,000.00	253,919.20	349.32	12/13/2021
Patriot Bank NA/Stamford	2.950%	250,000.00	257,841.06		1/31/2022
Sterling Bank	3.000%	250,000.00	258,077.74		2/3/2022
Citizens N/B Bluffton	1.500%	250,000.00	254,117.65		2/22/2022
Commerce Bank	3.000%	250,000.00	259,118.53	616.44	3/28/2022
Cadence Bank	1.200%	250,000.00	253,655.02		4/14/2022
Cross River Bank	2.500%	250,000.00	258,236.32		5/9/2022
Discover Bank	3.100%	250,000.00	260,991.19	3,885.62	6/13/2022
Comenity Capital Bank	3.100%	250,000.00	261,013.07	636.99	6/15/2022
New York Community Bank	0.300%	250,000.00	250,832.23		7/5/2022
TIAA FSB	2.100%	250,000.00	257,963.44		7/29/2022
Hardin Cty Savings Bank	3.000%	250,000.00	262,678.56	616.44	9/28/2022
First National Bank Ord Neb	1.250%	250,000.00	255,172.64	256.85	10/14/2022
Amerant Bank NA	1.850%	250,000.00	258,616.38	380.14	12/20/2022
ServisFirst Bank	1.550%	250,000.00	257,678.24	318.49	2/21/2023
Encore Bank	1.150%	250,000.00	255,866.75	236.30	4/17/2023
American Expr Natl Bk	3.250%	250,000.00	269,031.11	4,073.63	6/12/2023
Goldman Sachs Bank USA	3.250%	250,000.00	269,051.14	4,073.63	6/13/2023
Sallie Mae Bank	3.300%	250,000.00	269,357.44	4,136.30	6/13/2023
Morgan Stanley Bank NA	3.200%	250,000.00	268,764.51	4,010.96	6/14/2023
Wells Fargo Bank NA	3.250%	250,000.00	269,055.34	667.81	6/14/2023
Citibank NA	3.250%	250,000.00	269,091.19	4,073.63	6/15/2023
Western Nebraska Bank	3.100%	250,000.00	268,949.88	636.99	7/27/2023
Bank of New England NH	3.200%	250,000.00	269,670.47	679.45	7/31/2023
Enerbank USA	3.200%	250,000.00	269,670.47	679.45	7/31/2023
Medallion Bank Utah	3.250%	250,000.00	269,993.09	690.07	7/31/2023
Bank of Deerfield	3.100%	250,000.00	269,959.19	636.99	9/21/2023
Midsouth Bank	3.100%	250,000.00	270,052.41	636.99	9/26/2023
Bankwell Bank	0.400%	250,000.00	251,566.64		1/30/2024
Alma Bank	1.550%	250,000.00	260,547.63	318.49	2/21/2024
Evergreen Bank	1.200%	250,000.00	258,073.94	246.58	4/2/2024
Celtic Bank	2.550%	250,000.00	250,480.80	523.97	5/29/2024
Luana Savings Bank	0.400%	250,000.00	251,362.88		7/11/2024
Northwest Bank	2.100%	250,000.00	266,300.63	431.51	7/11/2024
Commercial Bank Harrogate	2.000%	250,000.00	265,459.27	410.96	7/15/2024

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**City of Chico**  
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Raymond James Bank NA	2.000%	250,000.00	265,811.30		8/23/2024
First National Bank of America	0.350%	250,000.00	250,050.90	71.92	9/25/2024
Marlin Business Bank	0.350%	250,000.00	250,083.04	71.92	10/9/2024
Live Oak Banking Company	1.850%	250,000.00	265,186.87	380.14	11/27/2024
Texas Exchange Bank SSB	0.500%	250,000.00	250,129.34	102.74	12/11/2024
BMO Harris Bank NA	0.500%	250,000.00	250,273.56	311.64	3/28/2025
Thomaston Savings Bank	1.200%	250,000.00	259,056.22		4/14/2025
Horizon Bank/Waverly NE	1.300%	250,000.00	260,128.32	267.12	4/15/2025
Pacific Western Bank	1.350%	250,000.00	260,654.13		4/16/2025
Centerstate Bank	1.300%	250,000.00	260,122.93		4/17/2025
Preferred Bank LA Calif	0.500%	250,000.00	251,186.82	102.74	7/17/2025
Bank Hapoalim BM NY	0.450%	250,000.00	250,299.66		9/15/2025
JP Morgan Chase Bank NA	0.500%	250,000.00	250,379.36		12/15/2025
<b>Total Certificates of Deposit</b>		<b>21,700,000.00</b>	<b>22,289,441.88</b>	<b>67,147.63</b>	<b>0.00</b>

*State and Federal Securities*

Freddie Mac	0.520%	850,000.00	845,489.90		2/27/2025
California State Taxable GO Bonds	0.710%	3,400,000.00	3,798,752.00		4/1/2025
University of California CA Revenue Bonds	0.883%	1,000,000.00	1,014,310.00		5/15/2025
Florida St Board of Ed	0.550%	700,000.00	702,779.00		6/1/2025
Fannie Mae	0.600%	1,000,000.00	1,000,449.98		8/27/2025
<b>Total State of California</b>		<b>6,950,000.00</b>	<b>7,361,780.88</b>	<b>0.00</b>	<b>0.00</b>

*Section 115 Trust*

City of Chico CA Public Entity Pension Stabiliz:	2.600%	1,857,808.51	2,016,505.58	36,148.73	N/A
<b>Total Section 115 Trust</b>		<b>1,857,808.51</b>	<b>2,016,505.58</b>	<b>36,148.73</b>	<b>0.00</b>
<b>Total City Pooled Investments</b>		<b>100,060,445.61</b>	<b>101,220,365.44</b>	<b>103,309.82</b>	<b>0.00</b>

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**City of Chico**  
**Investment Portfolio Report**  
**December 31, 2020**

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>State of California Local Agency Investment Fund (LAIF)</b>						
Chico Urban Area JPFA	0.540%	10,514,226.01	10,514,226.01			N/A
<b>2017 Tax Allocation Refunding Bonds</b>						
Blackrock Liquidity Funds	0.010%	2,430,204.49	2,430,204.49	70.35		N/A
<b>2020 Sewer Refunding Bonds</b>						
Blackrock Liquidity Funds	0.010%	12,271.00	12,271.00	15.77		N/A
<b>General Liability Insurance Reserve</b>						
Umpqua Bank	N/A	100,000.00	100,000.00			N/A
<b>Workers' Compensation Insurance Reserve</b>						
Golden Valley Bank	N/A	200,000.00	200,000.00			N/A
<b>Total Investments Held In Trust</b>		<b>13,256,701.50</b>	<b>13,256,701.50</b>	<b>86.12</b>	<b>0.00</b>	
<b>TOTAL INVESTMENTS</b>		<b>113,317,147.11</b>	<b>114,477,066.94</b>	<b>103,395.94</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.