
FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Councilmember Bennett, Mayor Coolidge, and Chair Morgan

Meeting of Wednesday, February 23, 2022 – 8:30 a.m. to 10:30 a.m.

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

REGULAR AGENDA

A. CONSIDERATION OF THE SEWER UTILITY RATE ANALYSIS OPTIONS

Costs for ongoing wastewater treatment have increased over the years to address more stringent regulations and operational needs while sewer fees collected by the City have remained largely unchanged. Capital Improvement Projects (CIP) for the collection system have not been realized due to low revenue collection causing infrastructure to age far beyond its normal useful life in many areas. The lack of sufficient long term capital improvement funding for both the Water Pollution Control Plant (WPCP) and collection system have become concerning for staff. In late 2015 staff were alarmed with the annual ending fund balance trends in sewer fund 850 due to its annual payment to the State Revolving Loan (SRL) for the last expansion. At its January 5, 2016 meeting, Council adopted a mission, vision, and objectives initiating a broad and full sewer analysis to study all aspects of the sewer utility and make recommendations to confirm long term fiscal solvency. Multiple technical studies were performed including a full WPCP facility analysis, sewer enterprise valuation analysis, collection system analysis, and a rate study combining all the information to recommend monthly sewer rates to properly manage and operate the full sewer enterprise. The Finance Committee heard a rate analysis report and findings at the January 26, 2022 meeting that included monthly rate increases to meet all operational, capital improvement, reserve fund balance, and regulatory needs. The Finance Committee directed staff to return with multiple options that showed rates considering reduced percentages of collection system capital improvement projects for consideration. **(Report – Erik Gustafson, Public Works Direction O&M)**

Recommendation: *The Public Works Director – Operations and Maintenance recommends the Finance Committee review sewer rate options considering different levels of collection system capital improvement projects and forward a recommendation(s) to the full City Council for consideration.*

B. PRESENTATION BY CLIFFORDMOSS, REVENUE STRATEGY CONSULTANT: CITY OF CHICO PUBLIC ENGAGEMENT STRATEGY

C. CalPERS PENSION COSTS UPDATE

The Deputy Director - Finance will provide a presentation discussing the City of Chico's most recent actuarial report released by CalPERS, the results of the recent Asset Liability Management (ALM) process CalPERS completed and steps that have been taken to manage costs. **(Report – Barbara Martin, Deputy Director – Finance)**

D. MONTHLY FINANCIAL REPORT

The Deputy Director – Finance will present the Monthly Financial Report and Budget Monitoring Reports through January 21, 2022. **(Report – Barbara Martin, Deputy Director – Finance)**

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 March 23, 2022 at 8:30 a.m. in Conference Room 1 at 421 Main St.

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: 2/18/22 prior to 5:00 p.m. at 421 Main St. Chico, CA 95928 and 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 530-896-7250 should you require an agenda in an alternative format or if you need to request a disability-related modification or accommodation in order to participate in a meeting. This request should be received at least three working days prior to the meeting in order to accommodate your request.



Finance Committee Agenda Report

Meeting Date: 2/23/22

TO: Finance Committee

FROM: Erik Gustafson, Director of Public Works, Operations & Maintenance

RE: CONSIDERATION OF THE SEWER UTILITY RATE ANALYSIS OPTIONS

REPORT IN BRIEF:

Costs for ongoing wastewater treatment have increased over the years to address more stringent regulations and operational needs while sewer fees collected by the City have remained largely unchanged. Capital Improvement Projects (CIP) for the collection system have not been realized due to low revenue collection causing infrastructure to age far beyond its normal useful life in many areas. The lack of sufficient long term capital improvement funding for both the Water Pollution Control Plant (WPCP) and collection system have become concerning for staff. In late 2015 staff were alarmed with the annual ending fund balance trends in sewer fund 850 due to its annual payment to the State Revolving Loan (SRL) for the last expansion. At its January 5, 2016 meeting, Council adopted a mission, vision, and objectives initiating a broad and full sewer analysis to study all aspects of the sewer utility and make recommendations to confirm long term fiscal solvency. Multiple technical studies were performed including a full WPCP facility analysis, sewer enterprise valuation analysis, collection system analysis, and a rate study combining all the information to recommend monthly sewer rates to properly manage and operate the full sewer enterprise. The Finance Committee heard a rate analysis report and findings at their January 26, 2022 meeting that included monthly rate increases to meet all operational, capital improvement, reserve fund balance, and regulatory needs. The Finance Committee directed staff to return with multiple options that showed rates considering reduced percentages of collection system capital improvement projects for consideration.

Recommendation: The Public Works Director – Operations and Maintenance recommends the Finance Committee review sewer rate options considering different levels of collection system capital improvement projects and forward a recommendation(s) to the full City Council for consideration.

FISCAL IMPACT:

The proposed rate structure is premised on generating the revenue associated with the operating, capital, labor, and materials necessary to operate the sewer enterprise system over the next five years with a total look ahead to 2040. Once a rate structure is approved by City Council there will likely be a consultant fee yet to be determined to assist the City Council through the Proposition 218 process.

BACKGROUND:

One of the foundational pieces of infrastructure for a modern city is centered around its wastewater collection, treatment, and disposal systems. Without a well-functioning sewer system, the residents would have water contamination that causes disease and sickness. Due to the nature of the waste, natural environment, biological processes and magnitude of infrastructure, the sewer system requires constant maintenance and replacement to meet the needs of City residents and growth in the community. In addition, the California State Water Resources Control Board (SWRCB) regulates the City's wastewater treatment and discharge of the clean wastewater. State regulations are increasing, and the system must comply to meet the requirements of the operating permit to avoid fines.

Through the sewer utility, the City provides wastewater collection, treatment, and disposal service for residents and commercial customers within the City's service area. These activities are funded by the monthly sewer fee of \$22.98 per month for residential customers and varying rates for commercial customers depending on their water usage, discharge components, and permit requirements.

Costs for ongoing wastewater treatment have increased over the years to address more stringent regulations and increasing operational needs while sewer fees collected by the City are low and have remained largely unchanged. Capital Improvement Projects (CIP) for the collection system have not been realized due to low revenue collection

causing infrastructure to age far beyond its normal useful life in many areas. The lack of sufficient long term capital improvement funding for both the plant and collection system have become extremely concerning for staff. While Chico rate payers have enjoyed some of the lowest sewer rates in the Western United States, we're now at a point where ageing infrastructure has expired its useful life and there's no capital improvement funding collected to make necessary repairs and replacements.

Along with infrastructure, in 2015 staff became concerned with the long-term solvency of sewer fund 850 after analyzing its ending fund balance annual trends. City funds associated with the sewer utility are the Water Pollution Control Plant (WPCP) Operations and Maintenance Fund (Sewer Fund) 850, Trunk Capacity Fund 320, WPCP Capacity Fund 321, and the WPCP Capital Reserve Fund 851. In 2000 and again in 2008, a State Revolving Fund (SRF) loan was pursued and received to fund plant expansions. At the time, revenue plans were prepared that assumed growth and development would repay most of the State loan for the plant expansion through connection and development impact fees. Growth and development that was projected to make the bulk of the 12 MGD expansion loan payment did not occur as originally projected. The economic downturn starting in 2008 compounded the issue and development plunged from original projections. Within several years it became evident the WPCP Capacity Fund 321 would not be able to make its specified allocated portion of the SRF annual loan payment and Fund 850 has paid over 90% of the annual payments since.

The annual expansion loan payment obligation for Fund 850 along with identified infrastructure needs with no capital reserves started to become an urgent issue for staff managing the sewer enterprise. Therefore, in FY15-16 City staff embarked on a long term and multifaceted project to perform a full sewer enterprise analysis to study all portions including, loan refinancing, staffing needs, plant needs, collection system needs, capacity needs and future regulatory requirements in order to sustainably manage the utility into the future. ***

The next and most important step for the sewer utility analysis was to analyze WPCP operations and needed capital projects, the collection system (sewer pipes) annual capital replacement project needs, capacity and condition needs at the WPCP, and future regulatory requirements from the California State Water Resources Control Board (SWRCB) administered by the local Regional Water Quality Control Board (RWQCB). Engineered technical studies and documents developed from analyzing these needs will be used to establish recommended monthly rates at a sufficient level to meet the identified operational and capital replacement needs. In order to adjust monthly rates to meet identified utility needs, the City must conduct a rate study and petition for approval through the Proposition 218 process.

At the January 16, 2018, City Council meeting Council approved a sole source agreement with Carollo Engineering to conduct the full facility analysis and technical studies. Carollo immediately started to work on the facility analysis report which included flows and loads analysis, regulatory requirement needs, plant capacity evaluation, condition assessments of all infrastructure, asset replacement needs, overall facility planning, and staffing needs. City staff has a full Geographic Information System (GIS) inventory of the sewer collection system with a high level of historical accuracy that includes age of pipe, size, and type of pipe installed. It was determined that Engineering staff would complete the collection system analysis internally to be used in the rate study and Carollo would focus on the WPCP full facility analysis.

On November 8, 2018, the Camp Fire took place and devastated the Town of Paradise. The Camp Fire had significant impacts on the sewer analysis effort as City staff were diverted to assist with recovery efforts and the overnight influx of evacuees tremendously changed daily sewer flows to the City's WPCP. Within forty-eight hours City flows increased by one million gallons per day (1-MGD) which is equivalent to a decade or two of normal growth for most communities. Evaluations were paused in order to determine if the load and flow increases would remain long term. The load and flow projections and technical documents had already been completed before the Camp Fire so it would be a tremendous cost to complete them again. After a six month pause staff directed Carollo to continue with the facility analysis using previous load and flow projections as there was not enough data to confirm the change was permanent and it would be too costly to complete the hydraulic load and flow technical studies again. However, it should be noted that post Camp Fire flows to the WPCP have now largely sustained at an added increase of 0.6 MGD when compared to pre-Camp Fire figures.

In February 2021 Carollo submitted the Final WPCP Strategic Planning Report that summarizes the capital and operational needs at the WPCP with a focus on the analysis needed to adjust sewer rates in order to meet the identified needs. It should be noted the report is finalized using pre-Camp Fire flow and load projections. Along with full condition assessments of all equipment and infrastructure at the WPCP, the purpose of the report is to provide the City with information needed to effectively budget for current and future capital and operational expenditures, ensure long term reliability of the WPCP, and evaluate high level options for reuse of treated effluent from the WPCP working towards staff's long term goal of monetizing the treated water. This full Strategic Planning Report is the

basis of information needed for the rate study to determine appropriate rates in order to support WPCP operational and capital needs. The Report also performed a detailed analysis for staffing needs using the New England Interstate Water Pollution Control Commission (NEIWPCC) standards along with comparing our current staffing levels against other treatment plants of similar size. The report provides a staffing plan that concluded our staffing levels are quite low and highlighted an immediate need for two additional operators, one new WPCP mechanic, and one laboratory technician.

In the early Fall of 2021 internal engineering staff completed the sewer collection system analysis. The report was finalized by previous PW Director of Engineering, Brendan Ottoboni. In total, the City has approximately 400 miles of sewer pipes it maintains along with 14 lift stations that pump the sewer in areas where gravity flow does not work. Piping material has changed over the decades and now any new replacement uses PVC pipe that has a 100 year life expectancy. Previous practices were to utilize Vitrified Clay Pipe (VCP), Asbestos Cement Pipe (ACP) or Orangeburg pipe that all have a life expectancy between 60 to 75 years. Existing pipe age ranges from 1906 to 2021 and is broken down in ages per the following:

Pre – 1950= 10.1% of network
1951 – 1980 = 17.8% of network
1981 – 2010 = 52% of network
2011 – 2020 = 20% of network.

For multiple decades there has been no major capital project initiatives to replace existing sewer pipe. Ten percent of our network is well passed its useful life and 17.8% is close to passing its useful life. The majority of overdue pipe replacement is in the downtown area from 9th Street to W. 6th Avenue. With nearly 30% of our network passed its useful life it is critical that we start initiating large capital improvement projects to replace aged sewer pipes.

To take all the information gathered from the technical studies and perform the financial rate analysis, the City contracted with NBS consulting, an experienced firm in developing rates for agencies in compliance with Proposition 218 laws. At the May 26, 2021 Finance Committee meeting, direction was given to staff to have NBS consider an annual inflator, pavement treatment inclusion in pipeline replacement costs, including storm water components affecting the sewer collection and treatment process, and considering a volumetric consumption rate based on residential water usage during winter months.

NBS finalized their first draft report in November 2021 (Exhibit 1) presenting a comprehensive rate study that not only considers operational and capital needs of the WPCP, but also focuses on several key issues including funding significant collection system replacement costs, examines how Equivalent Dwelling Units (EDU) are calculated, considers volumetric charges, and confirms it is appropriate to fund some stormwater program costs through sewer fees under proposition 218 regulations.

NBS completed the rate study and established a financial plan for the sewer utility. It's important for municipal utilities to collect fee revenue to fund operating costs, meet capital improvement needs and build both operating and capital replacement reserves. Maintaining reserve fund balances provides a basis for the sewer utility to cope with emergencies such as asset failures, natural disasters, and revenue shortfalls. Establishing an overall financial plan provides guidelines for sound and sustainable financial management of the utility. NBS concluded that the city has not increased rates in many years and therefore needs significant rate increases to fund critical capital improvements and establish reserve fund balances. With no reserve fund balances the City will be forced to borrow costly capital in the future to deliver needed improvement projects and meet overall utility needs. Even more significant rate increases will be needed long term if current rates are not increased per the financial plan. The burden that higher rates places on the customer is significant, however it is crucial to maintain a high functioning sewer system.

Staff presented the report findings at the 1/26/22 Finance Committee meeting that included sewer rate adjustments needed in order to pay for upcoming capital improvements, future regulatory requirements, and establish reserve fund balances consistent with industry standards. Figure #1 shows current monthly rates, a rate based on an average usage of 9.4 HCF of water with a five-year ramp up, and a fixed rate with no ramp up to full needed revenue as an alternative. It's important to note that not all Chico residential connections use 9.4 HCF each month during the winter months, however Cal Water data shows this is the average usage for residential household connections.

Figure 1

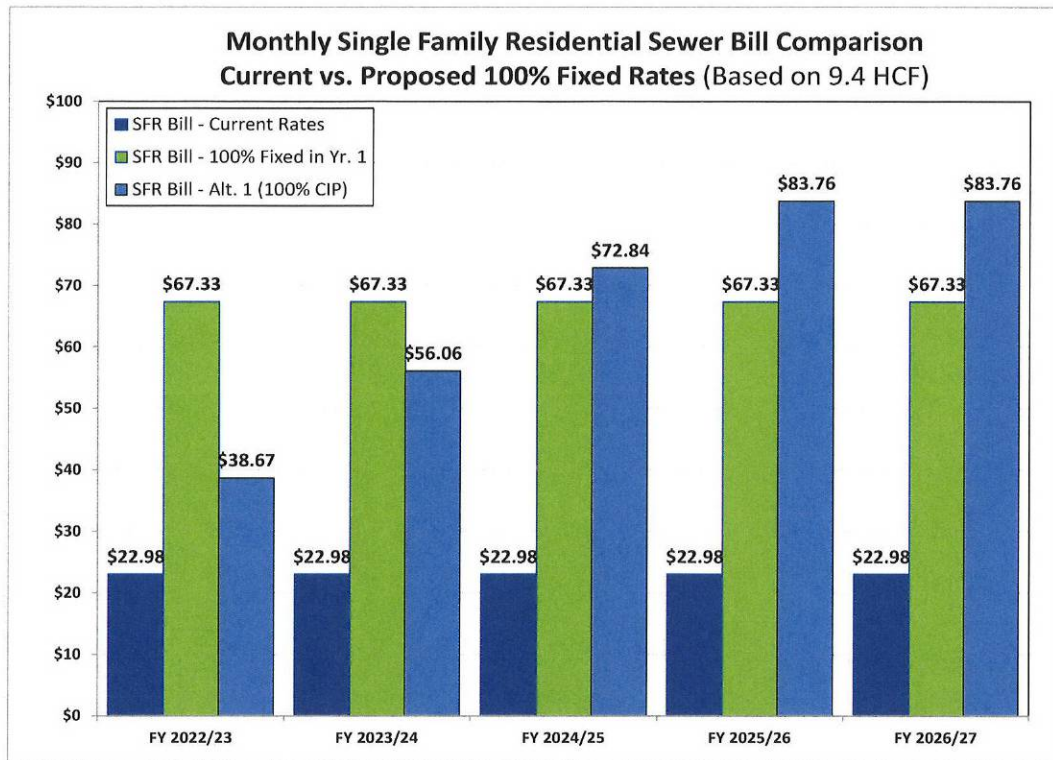
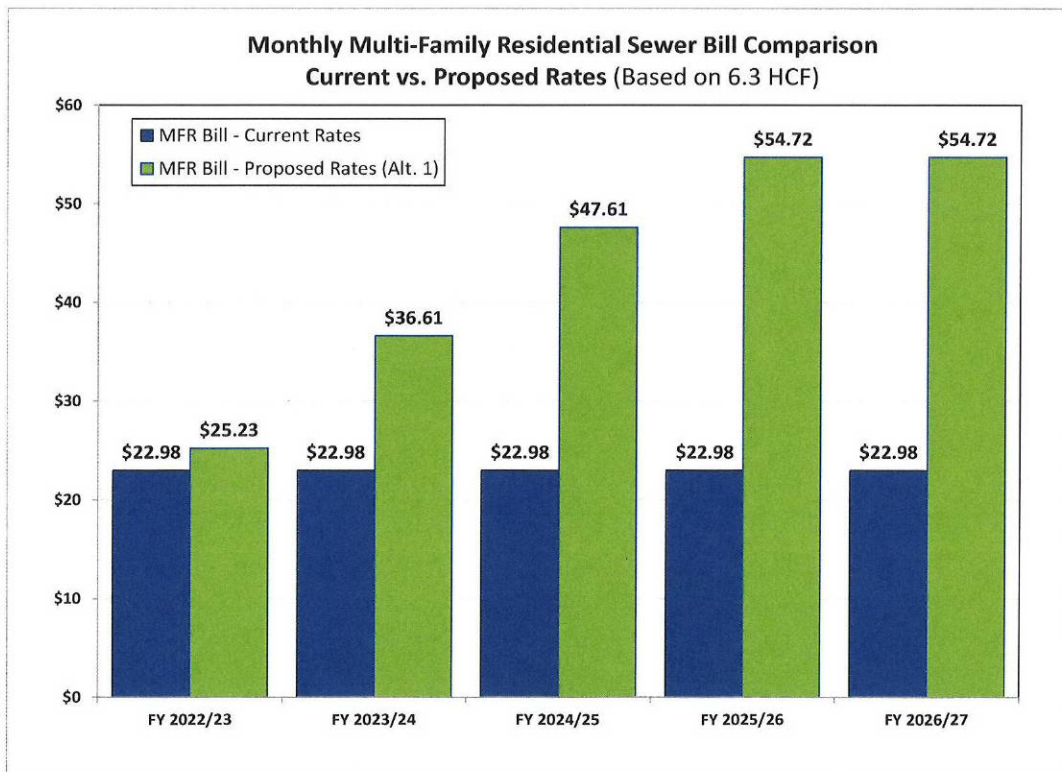


Figure #2 shows residential multi-family customers that use and average of 6.3 HCF per month. Multi-family customers will see their bill increase from \$22.98 to \$25.23 the first year using the volumetric approach but end of less than a single family residential connection due to lower water usage. Figure #2 shows a customer bill example for the typical multi-family unit

Figure 2



Staff are concerned with the projected monthly rate increases, however, recognize that Chico rate payers have enjoyed extremely low sewer rates for many decades and now significant catch up is needed in order to properly manage the sewer utility. The volumetric rate is a new approach for residential customers that improves fairness and equity, however many ratepayers enjoy the predictability of a fixed rate. At the January 26, 2022, meeting the Finance Committee discussed the needs of the WPCP and collection system in depth. Finance Committee members were also concerned with the projected monthly rate increases and the unexpected burden it might place on Chico rate payers. Staff advised there are alternative to consider such as not completing all the capital improvement needs of the collection system. The needs at the WPCP are urgent so the only area staff recommend making adjustments is in the collection system. The Finance Committee directed staff to come back with options of reduced completion percentages of the collection system need. The desired options include showing a 40%, 50%, 60%, and 75% completion of the annual collection system replacement need in both a volumetric and fixed rate scenario.

DISCUSSION:

Staff worked with NBS to calculate the different options on both a volumetric scenario and fixed rate scenario. Staff also projected rates considering gradual increases which starts with a reduced increase in year one but ends with higher rates in years four and five. Additional alternative rates are projected with all increases in year one, so additional years are flat and don't experience any percentage increases through the remaining five year term.

Figure #3 is showing rates with increases all in year one with no additional increases in years two through five. The bar graphs are showing the rates in 22/23' in all four percentage options with a fixed charge on the left-hand side then all four options with a volumetric charge based on 9.4 HCF of water usage on the right side. The volumetric charge includes a fixed charge to cover utility fixed costs along with a variable amount based on water usage to cover the capital improvement needs.

Figure 3

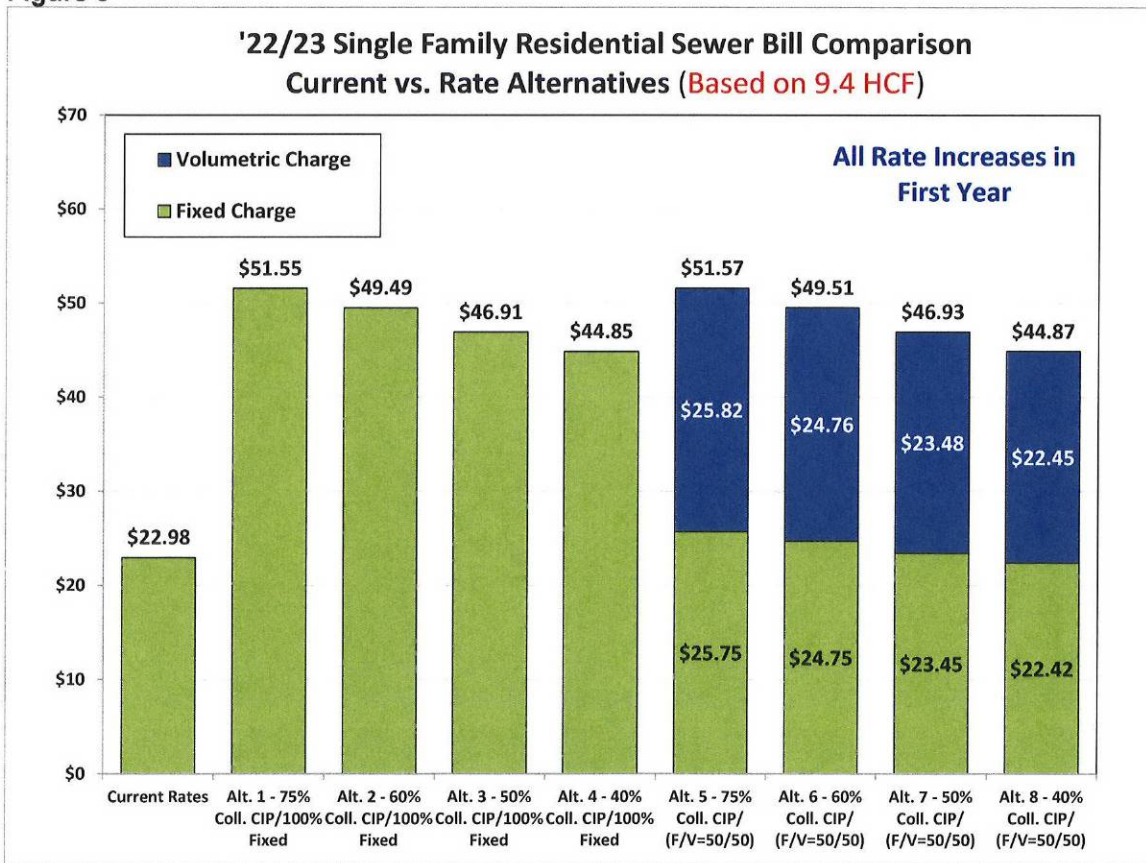


Figure #4 on the next page shows the same scenario but with multi-family connections rates that use a lower HCF of 6.3.

Figure 4

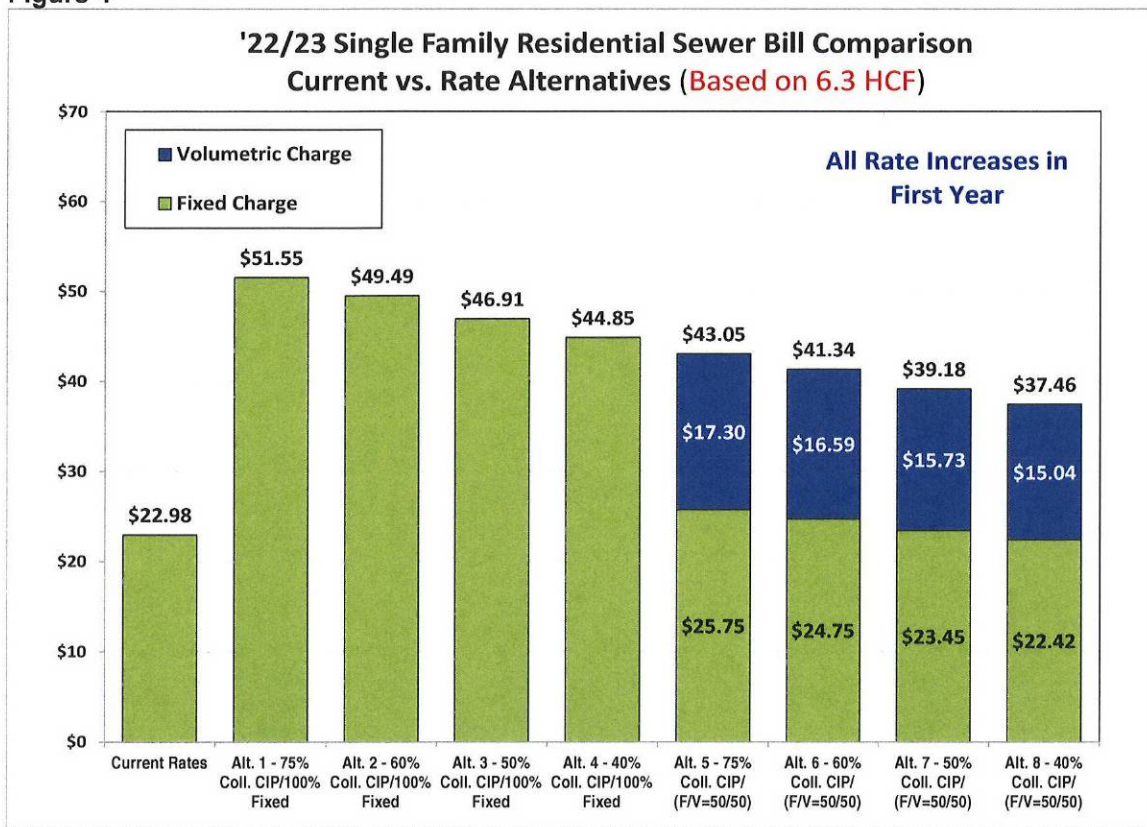
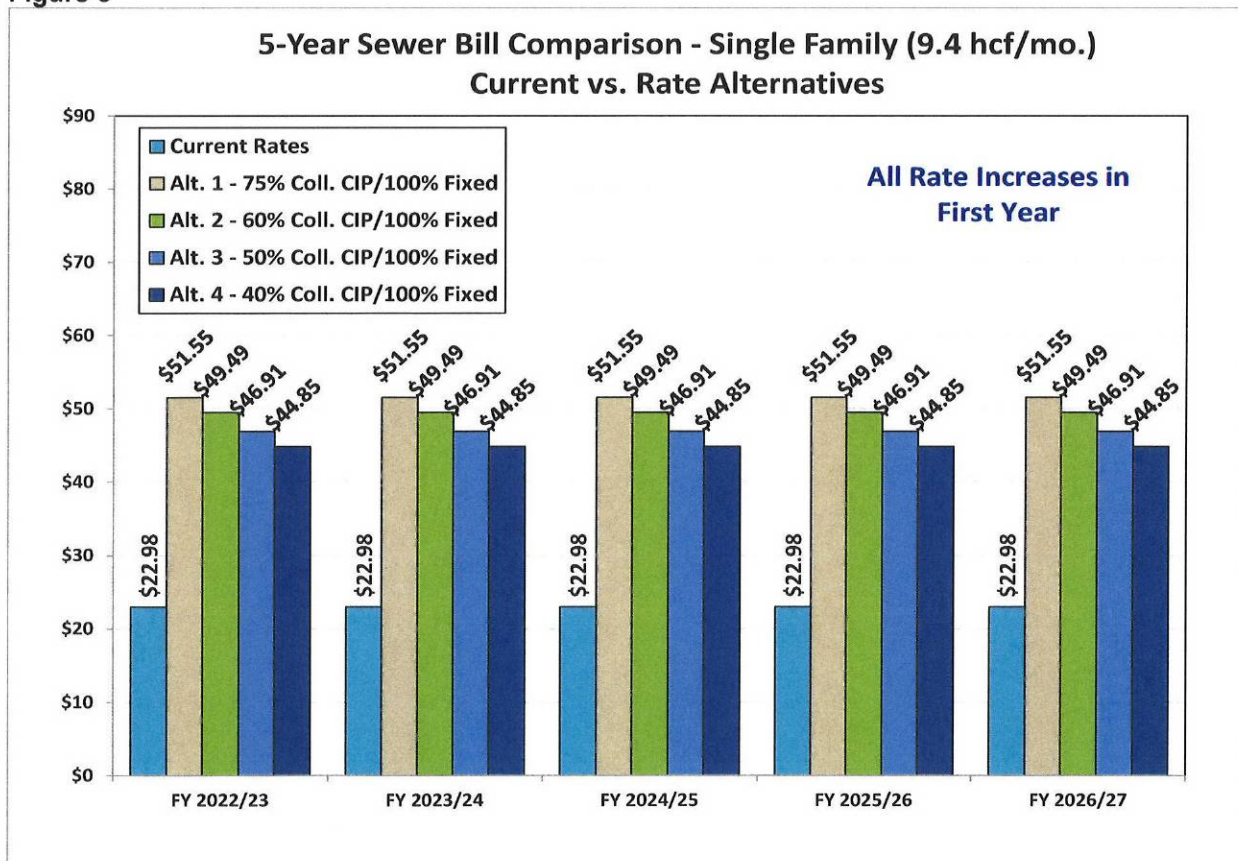


Figure #5 shows all four options over the five-year term along with our current monthly rate. This table considers the fixed rates only.

Figure 5



Figures #6 and #7 show the rate options for both residential and multi-family in 22/23' considering a gradual increase over five years.

Figure 6

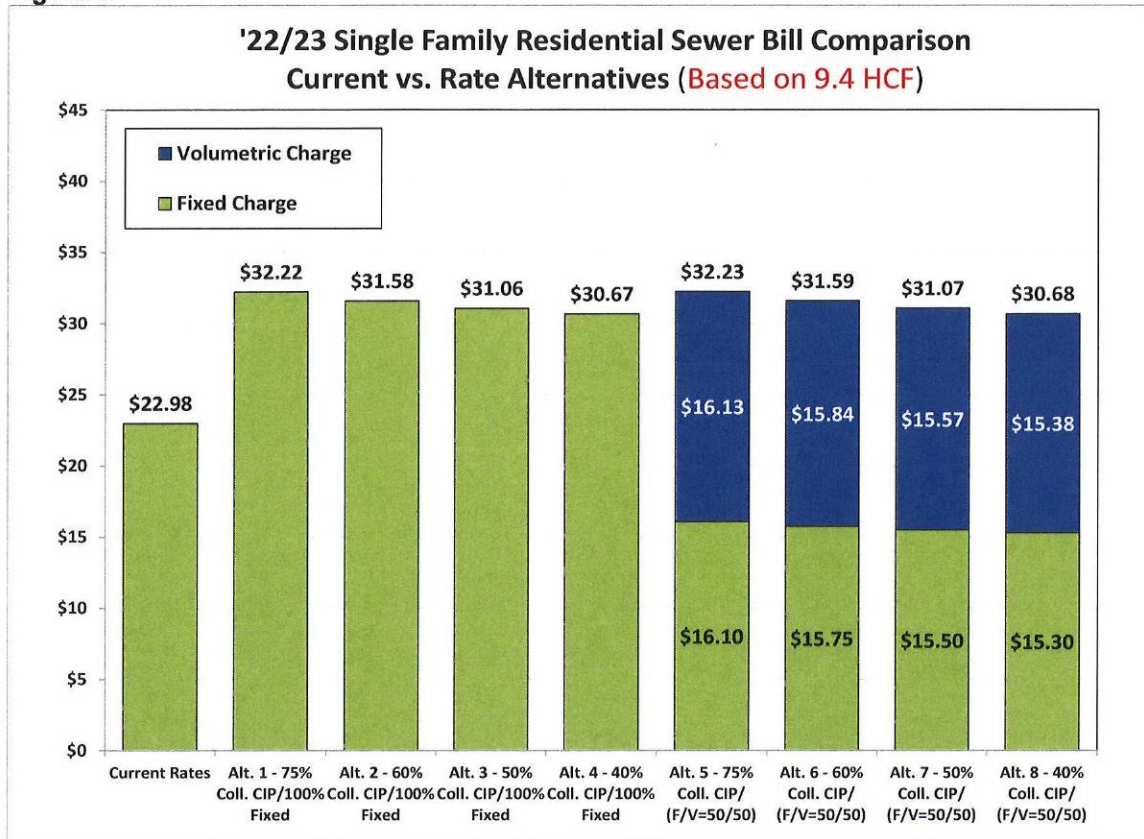


Figure 7

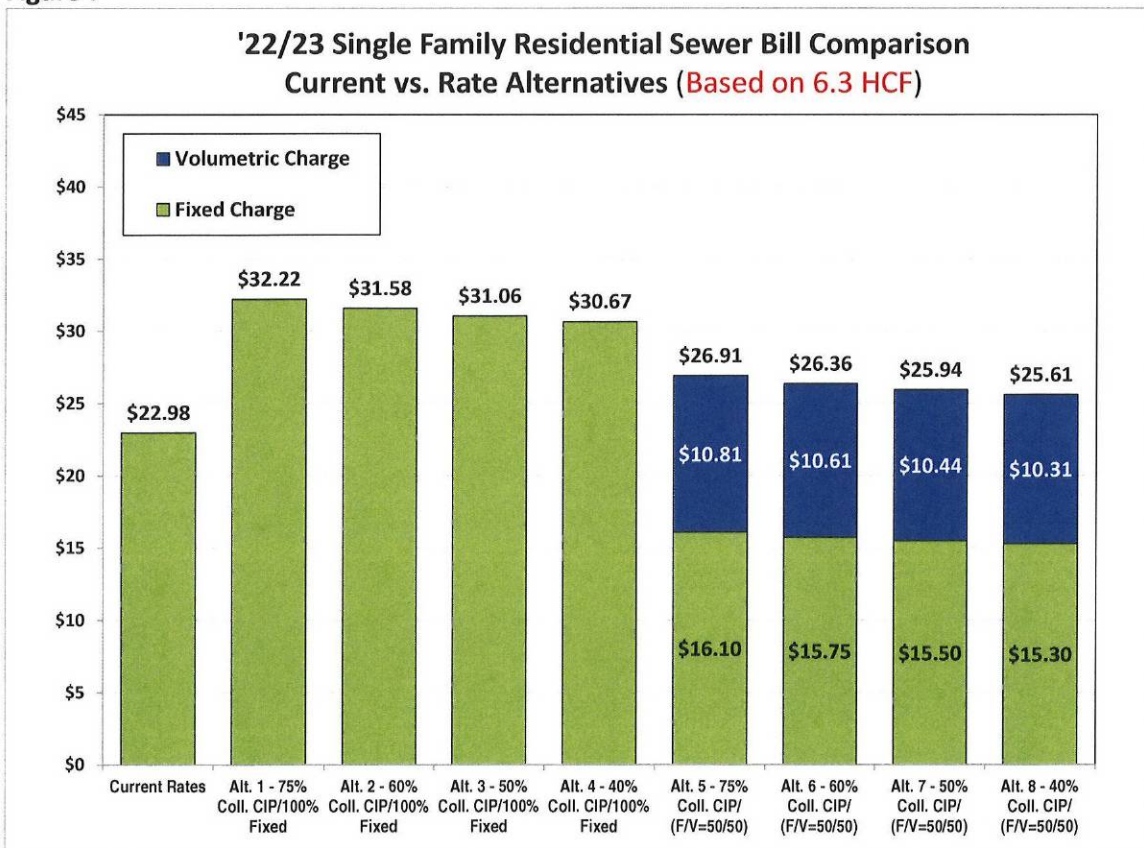
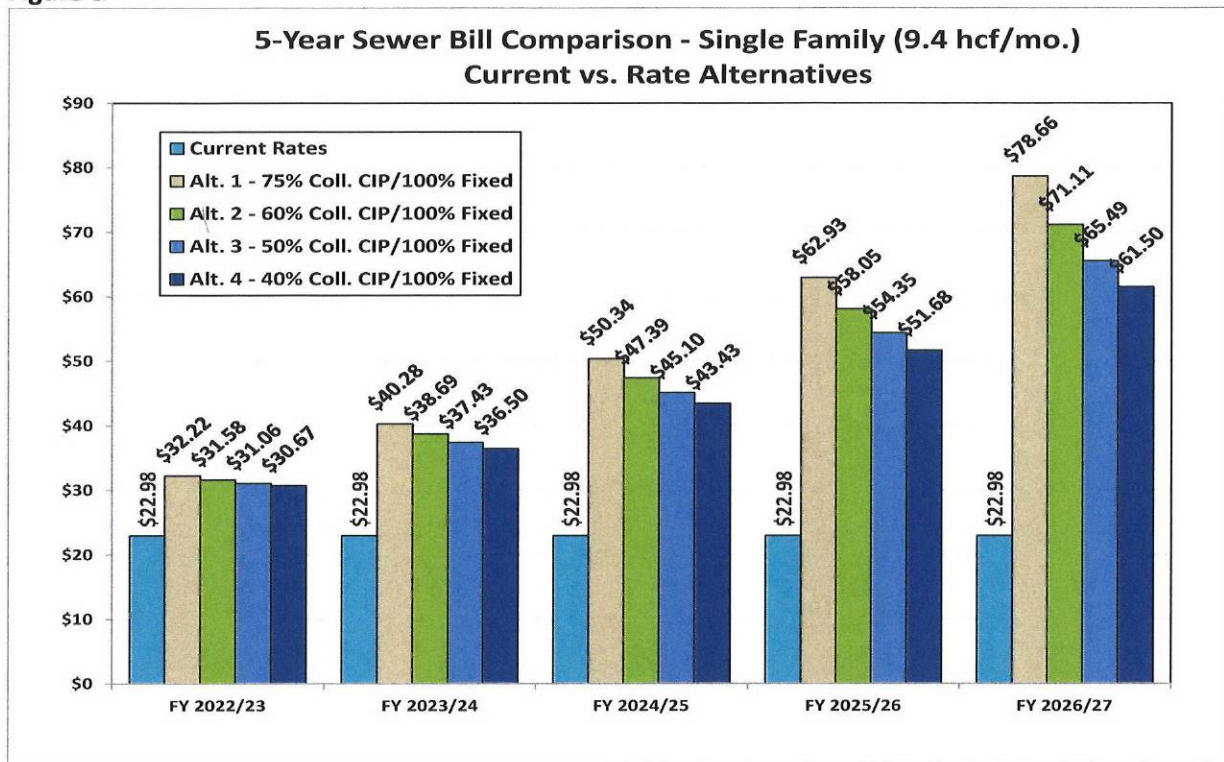


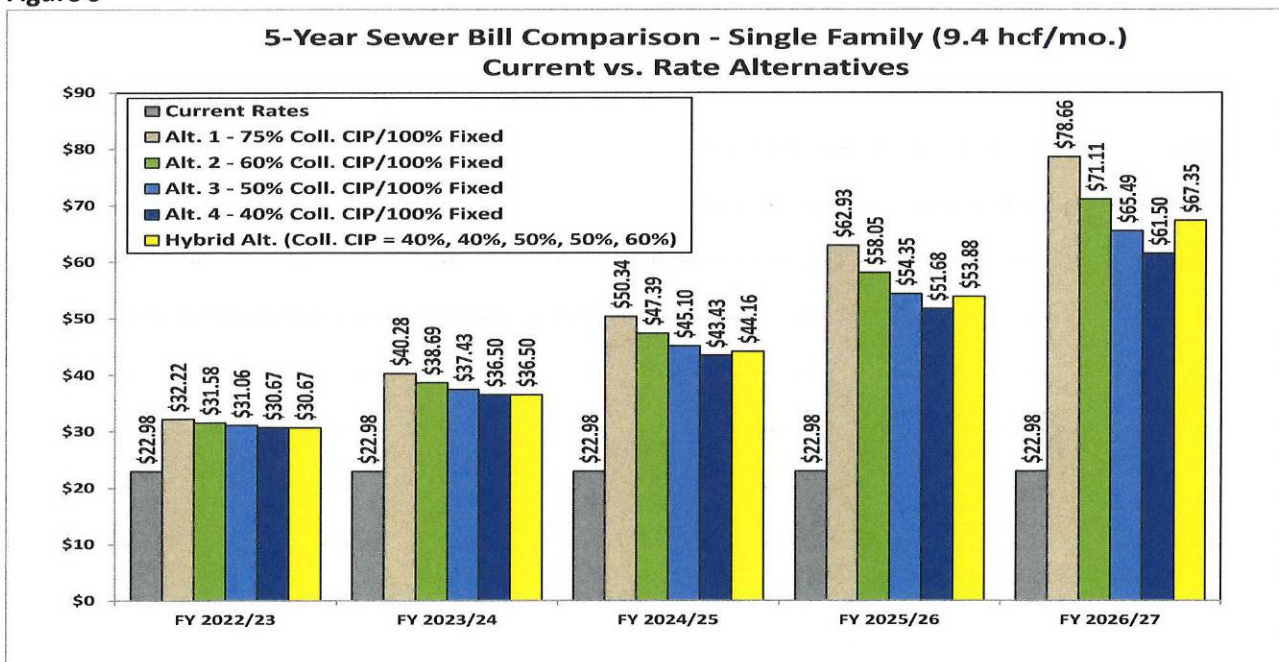
Figure #8 shows all four options while considering even percentage increases each year. The intention of this 'ramp up' method is to establish gradual increases to reduce the initial percentage increase. While this approach does reduce the percentage increases in the initial years, it creates a higher rate in years four and five due to needed revenue throughout the term.

Figure 8



Due to the discussion from the 1/26/22 Finance Committee meeting, staff recommends considering a hybrid rate option of completing 40% of the collection system capital needs in years one and two. Then complete 50% of the collection system needs in years three and four and end year five with completing 60% of the collection system need. This option reduces the amount of upfront increase while gradually approaching the collection system replacement need by year five. Figure #9 below shows our current rates, all four percentage options of collection system replacement need, along with the hybrid approach with selective percentage increases over time.

Figure 9



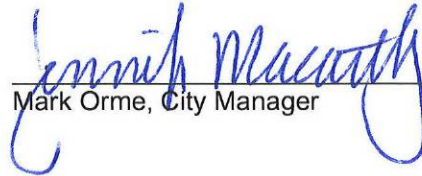
Staff are concerned with the projected monthly rate increases; however, this illustrates the sewer utility has not collected enough revenue over the last several decades to properly prepare for upcoming capital replacement needs. Increasing operational costs, regulatory requirements, staffing needs are all contributing factors for needed revenue to properly manage the sewer utility long term. Close to 30% of the sewer collection system is reaching its useful life so capital replacement projects must be funded. Otherwise, costly sewer overflows, regulatory fines, and emergency projects will plague the sewer utility. Staff are communicating the circumstances and ask that the Finance Committee consider recommendations and give direction to staff to bring back sewer rate proposals to the full City Council.

Prepared by:



Erik Gustafson, Director of Public Works
Operations & Maintenance.

Reviewed and Approved by:



Mark Orme, City Manager

DISTRIBUTION:

City Clerk (3)

ATTACHMENTS:

Exhibit 1: NBS Final Draft Rate Analysis Report



CITY OF CHICO
INC 1872

Aerial view of the City of Chico
via Google Earth

CITY OF CHICO

Final Report for:

Sewer Rate Study


November 2021

OFFICE LOCATIONS:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

San Francisco – Regional Office
870 Market Street, Suite 1223
San Francisco, CA 94102

California Satellite Offices
Atascadero, Davis
Huntington Beach,
Joshua Tree, Riverside
Sacramento, San Jose

 **NBS** helping communities fund tomorrow

www.nbsgov.com

TABLE OF CONTENTS

SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY.....	1
A. Overview of the Study.....	1
B. Rate Study Methodology.....	2
SECTION 2. SEWER RATE STUDY	6
A. Financial Plan	6
B. Cost-of-Service Analysis	8
C. Rate Design Analysis.....	13
D. Current and Proposed Rates.....	16
E. Comparison of Current and Proposed Customer Bills	18
F. Pass-Through and Cost-of-Living Adjustments.....	21
SECTION 3. RECOMMENDATIONS AND NEXT STEPS.....	22
A. Consultant Recommendations.....	22
B. Next Steps	22
C. NBS' Principal Assumptions and Considerations	22
ABBREVIATIONS & ACRONYMS	24
APPENDIX: DETAILED SEWER STUDY TABLES AND FIGURES	26

TABLE OF FIGURES

Figure 1. Primary Components of a Rate Study	2
Figure 2. Capital Improvement Costs for FY 2022/23 through FY 2041/42	6
Figure 3. Summary of Revenue Requirements	7
Figure 4. Proposed Rate Increases for FY 2022/23 through 2026/27	7
Figure 5. Summary of Reserve Funds	8
Figure 6. Summary of Classification by Budget Category	9
Figure 7. Allocation of Revenue Requirements by Customer Class	10
Figure 8. Commercial Strength Allocation Factors	11
Figure 9. Annual Flow and Strength Characteristics by Customer Class	12
Figure 10. Number and Percentage of EDUs by Customer Class	12
Figure 11. Number and Percentage of Accounts by Customer Class	13
Figure 12. Calculation of Adjusted Sewage Volume	14
Figure 13. Summary of Data Used to Develop Fixed and Variable Charges	14
Figure 14. Summary of Fixed and Variable Charges	15
Figure 15. Current vs. Proposed Rates	17
Figure 16. Monthly Bill Comparison for Single Family Customers	18
Figure 17. Monthly Bill Comparison for Multi-Family Customers	19
Figure 18. Monthly Bill Comparison for Markets	19
Figure 19. Monthly Bill Comparison for Restaurants	20
Figure 20. Regional Monthly Sewer Bill Comparisons.....	20

DRAFT

This page left blank intentionally.



SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY

The City of Chico (City) has not increased sewer rates in over ten years and has fallen significantly behind in its repair and replacement and infrastructure improvement programs. In June of this year, the City retained NBS to conduct a comprehensive sewer rate study that considers and addresses several key issues:

- Funding significant collection system replacement costs in order to address deteriorating sewer lines that are 50-70 years old and, in some cases, older than 100 years,
- Examining customer classes and the equity of the rates, particularly how Equivalent Dwelling Units (EDUs) are calculated and applied to commercial and multi-family accounts,
- Considering adopting residential volumetric charges based on average winter water use that would improve the equity among residential customers, and
- Evaluating whether it would be appropriate to fund some stormwater program costs through sewer rates under Proposition 218¹ (Prop 218) regulations.

The rates resulting from this Study were developed in a manner that is consistent with industry standards and cost-of-service principles. In addition to documenting the rate study methodology, as required under Prop 218, this report helps the City maintain transparent communications with the residents and community it serves.

In developing new sewer rates, NBS worked cooperatively under the direction of City staff to reflect the concerns of the Finance Committee and City Council (Council), including selecting an appropriate rate alternative. This report summarizes the input and direction received from these stakeholders along with an overview of the methodology, assumptions, and data used to develop the proposed rates.

A. Overview of the Study

Key Issues Addressed - In addition to ensuring that sewer rates collect sufficient revenue to meet the annual operating costs and fund capital improvement plans, other key issues include:

- **Financial Plans** – The long-term financial plan developed for the City incorporates all revenue sources, expenditures, reserves, and capital improvement costs in determining the net revenue requirements that must be funded from rates.
- **Capital Improvement Funding** – The City’s Capital Improvement Program primarily funds collection system replacements, but also includes Water Pollution Control Plant projects. These projects total approximately \$95 million over the next five years and are a high priority for City staff. New sewer rates capable of fully funding these costs but must be weighed against customer bill impacts.
- **Calculation of EDU Assignments** – The cost-of-service analysis evaluated the number of equivalent dwelling units (EDUs) for each customer class by: 1) defining what the average single-family residential flow and the pounds of Biochemical Oxygen Demand (BOD) and Total Suspended Solids

¹ California Constitution Article XIII D, Section 6, which is commonly referred to as Proposition 218 (Prop 218).

(TSS) are based on the average monthly consumption during the winter; 2) applying these standards to all customer classes to determine their number of EDUs; and, 3) calculating the number of EDUs for commercial customers as well as volumetric rates that are based on standard effluent strength factors, which vary by type of commercial customer. Also, this analysis determined that multi-family and duplex accounts should be less than a full EDU and, as a result, their proposed monthly fixed charges are less than the fixed charges for single-family customers.

- **Rate Design** – Whereas the current residential rate structure is a flat monthly rate, the proposed rate structure uses both a fixed charge and a volumetric charge based on the estimated average winter water use for residential customers; commercial customers continue to have fixed charges based on their EDUs plus volumetric rates that reflect typical commercial strength factors, although the EDU calculations and commercial strength factors have been reviewed and updated. This approach improves the fairness and equity within both residential and commercial classes.

In addition, NBS also performed an in-depth examination of the appropriate amount of rate revenue that should be collected from fixed vs. variable charges. After carefully considering the customer bill impacts, the City decided on a rate alternative that collects approximately 50 percent of the rate revenue from fixed charges and 50 percent from volumetric charges.

B. Rate Study Methodology

Comprehensive rate studies, such as this one, typically include the three components outlined in **Figure 1**:

Figure 1. Primary Components of a Rate Study



² also referred to as the M1 Manual. The rate study also addresses requirements under Prop 218 that rates must not exceed the cost of providing the service and that rates be proportionate to the cost of

² *Principles of Water Rates, Fees, and Charges, Manual of Water Supply Practices, M1 Manual, American Water Works Association (AWWA), Seventh Edition, 2017.*

providing service for all customers. In terms of the chronology of the Study, these three steps represent the order in which they were performed.

The City provided NBS with the data necessary to conduct the Study, including historical, current, and projected revenues and expenditures, number of customer accounts, and water consumption data from Cal Water, along with other operational and capital cost information. Detailed tables and figures documenting the development of the proposed rates are provided in the *Appendix*. The next sections provide more details on each of these three rate study components shown in Figure 1.

Financial Plan

As a part of the rate study, NBS projected revenues and expenditures on a cash-flow basis for the next twenty years, although the proposed rates are for a 5-year period (FY 2022/23 through FY 2026/27). The amount of rate revenue that will maintain adequate reserves is known as the *net revenue requirement*. When current rate revenue falls short of the net revenue requirement, rate adjustments - or more accurately, adjustments in the total revenue collected from rates – should be implemented. Recommended reserve levels are based on a combination of industry standards and the Utility’s unique financial needs. More detail on recommended reserve levels is included in Section 2.

Cost-of-Service Analysis

The basic purpose of the cost-of-service analysis (COSA) is to fairly and equitably allocate costs to customer classes. A key task in this effort is the “classification” of costs into the following basic categories:

- Flow-related (volume) costs
- Strength-related costs for Biochemical Oxygen Demand (BOD)
- Strength-related costs for Total Suspended Solids (TSS)
- Fixed costs (i.e., system infrastructure vs. strength-related costs)
- Customer service-related costs

These cost allocation factors represent a typical cost of service approach to developing sewer rates. For example, effluent with higher levels of BOD and TSS is more costly to treat and, therefore, should be allocated a greater proportion of the treatment costs. Likewise, customer classes that generate significantly more flow to the sewer treatment plant should also be charged accordingly. Both strength- and flow-related costs are reflected in each customer’s EDU calculation, which provides the overall basis for sewer charges. Further details are discussed below and documented in the *Appendix*.

Rate Design Analysis

Rate Design is typically where rate design alternatives focus on broader goals and objectives. It is important to send proper price signals that are transparent to customers and reflect the actual cost of providing service in a fair and equitable manner.

Several criteria are typically considered in setting rates and developing sound rate structures. The fundamentals of this process have been well documented in various rate-setting manuals, such as AWWA’s M1 Manual. The foundation for evaluating rate structures is generally credited to James C. Bonbright in

*Principles of Public Utility Rates*³ which outlines pricing policies, theories, and economic concepts along with various rate designs. The following is a simplified list of the attributes of a sound rate structure:

- Rates should be easy to understand from the customer’s perspective.
- Rates should be easy to administer from the utility’s perspective.
- Rates should promote the efficient allocation of the resource.
- Rates should be equitable and non-discriminating (that is, cost based).
- There should be continuity in the rate making philosophy over time.
- Rates should provide month-to-month and year-to-year revenue stability.

Rate Structure Terminology

Along with the basic rate design criteria noted above, NBS and City staff considered one of the most fundamental rate structure criteria, which is the percentage of revenue collected from fixed vs. variable charges. Although the City’s current residential rates are 100-percent fixed but add a volumetric component for non-residential customers, the City deemed it important to consider using a volumetric rate for all customers, since this approach improves overall equity among customers. Particularly in the last ten years, many sewer utilities have incorporated a volumetric component into their residential sewer rates solely for the purpose of improving customer equity.

The relationship between fixed and variable costs can also have a significant impact on customer bills. Fixed costs, such as capital improvement costs, debt service, and personnel costs, typically do not vary with the amount of wastewater effluent. In contrast, variable costs, such as the cost of chemicals and electricity used in pumping effluent flows, tend to change with the quantity of wastewater effluent. Volumetric sewer charges for residential customers are generally based on metered winter water use and non-residential customers use either metered winter or monthly water use.

Key Financial Assumptions

Following are the key assumptions used in the rate analysis:

- **Funding of Capital Projects** – Without rate increases, the City would find it difficult to pay for the planned capital improvements. Therefore, rate increases in combination with capital reserves and, at times, debt and grant funding, are used to fund the planned capital improvements.
- **Reserve Fund Targets** – Reserves for operations and capital needs are set based on NBS input and recommendations from City staff, which are generally consistent with industry standards:
 - Operating Reserve – Equal to 25%, or 3 months, of operating and maintenance expenses.
 - Capital Replacement Reserve – Equal to 3% of net assets.

³ James C. Bonbright, Albert L. Danielsen, and David R. Kamerschen, *Principles of Public Utility Rates*, Arlington, VA: Public Utilities Report, Inc., Second Edition, 1988, pp. 383-384.

- **Growth Projection** - The following growth factor is incorporated into the sewer rate model:
 - Customer growth is 1% annually based on the projected population growth documented in the City's CAFR.⁴
- **Inflation Factors** – At this time, inflation rates appear to be increasing significantly and are difficult to project with any accuracy. Because of this, projected costs do not include general inflation or personnel/labor cost inflation adjustments. Instead, the City plans to make annual Cost-of-Living Adjustments using an annual cost index, such as Engineering News Record (ENR) construction cost indices or the U.S. Bureau of Labor Statistics, based on regional indices (e.g., California or San Francisco Bay Area). This provision needs to be adopted along with the new sewer rates and included as a provision in the City's rate resolution. This approach allows the City to make future cost adjustments in appears based on actual, rather than projected, inflation.

The next section presents the sewer rate study.

⁴ Source file: *Chico_2020-21_city_annual_final_budget.pdf*, page 250.

SECTION 2. SEWER RATE STUDY

This section presents further details on the primary rate study components previously outlined in Figure 1.

A. Financial Plan

It is important for municipal utilities to maintain reasonable reserves in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. Rate increases are governed by the need to meet operating and capital costs, maintain adequate debt coverage, and build reasonable reserve funds. The current state of the City's sewer utility regarding these objectives is as follows:

- Funding Capital Improvement Projects:** The City must be able to fund necessary capital improvements in order to maintain current service levels for its customers. As **Figure 2** below shows, City staff has identified roughly \$95 million in expected capital expenditures for FY 2022/23 through FY 2026/27, and over \$480 million over the next 20 years.

Figure 2. Capital Improvement Costs for FY 2022/23 through FY 2041/42

Capital Improvement Program ¹	2023-2027	2028-2032	2033-2042	Total
Water Pollution Control Plant	\$ 33,428,685	\$ 42,399,520	\$ 66,595,669	\$ 142,423,874
Collection System	61,787,392	79,007,765	197,771,484	338,566,642
Total Costs	95,216,077	121,407,285	264,367,153	480,990,516
<i>Average Annual Expenditure</i>	20%	25%	55%	\$ 24,049,526

1. Capital project costs include estimated cost inflation.

The recommended rate increases will allow the City to complete all planned capital projects while maintaining reasonable reserve levels and meet the recommended minimum reserve balances.

- Meeting Net Revenue Requirements:** For Fiscal Year 2022/23 through FY 2026/27, the projected net revenue requirements (i.e., total annual expenses plus debt service and rate-funded capital costs less non-rate revenues) for the City increase from \$13.8 to \$16.2 million annually. This includes fully funding the \$95 million in CIP costs over the next five years and approximately \$900,000 per year for stormwater O&M costs. Without rate increases, the City is projected to run an annual deficit of approximately \$1.8 million beginning in FY 2022/23 which would continue to grow to \$3.6 million by FY 2026/27, thus requiring the delay of critical capital improvements and more significant increases in the future.

Figure 3 and **Figure 4** summarize the sources and uses of funds, net revenue requirements, and the recommended annual percent increases in total rate revenue recommended for the next five (5) years. These rates take into consideration the input and direction provided by City staff, the Finance Committee, and the Council, and fully fund all O&M expenses and planned capital projects and maintain reserves at the recommended target levels.

Summary of Sources and Uses of Funds and Net Revenue Requirements	Budgeted	5-Year Rate Adoption Period				
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Sources of Sewer Funds						
Rate Revenue Under Current Rates - Sewer	\$ 11,850,520	\$ 11,992,726	\$ 12,136,639	\$ 12,282,279	\$ 12,429,666	\$ 12,578,822
Non-Rate Revenues	145,800	145,800	145,800	145,800	145,800	145,800
Interest Earnings	200,000	200,000	200,000	200,000	200,000	200,000
Total Sources of Funds	\$ 12,196,320	\$ 12,338,526	\$ 12,482,439	\$ 12,628,079	\$ 12,775,466	\$ 12,924,622
Uses of Sewer Funds						
Operating Expenses	\$ 8,824,281	\$ 8,824,281	\$ 8,824,281	\$ 8,824,281	\$ 8,824,281	\$ 8,824,281
Existing Debt Service	5,294,679	5,297,054	5,295,179	5,293,929	5,293,054	5,297,179
New Debt Service	-	-	-	-	-	-
Rate Funded Capital Expenses	-	-	864,143	-	4,742,733	2,415,279
Total Use of Funds	\$ 14,118,961	\$ 14,121,336	\$ 14,983,604	\$ 14,118,211	\$ 18,860,068	\$ 16,536,739
Surplus (Deficiency) before Rate Increase	\$ (1,922,641)	\$ (1,782,809)	\$ (2,501,165)	\$ (1,490,132)	\$ (6,084,602)	\$ (3,612,118)
Additional Revenue from Rate Increases ¹	-	5,996,363	14,260,551	22,445,864	27,986,947	28,322,790
Surplus (Deficiency) after Rate Increase	\$ (1,922,641)	\$ 4,213,554	\$ 11,759,386	\$ 20,955,732	\$ 21,902,344	\$ 24,710,672
Increase in Rate Revenue Needed to Avoid Deficit	0.00%	50.00%	45.00%	30.00%	15.00%	0.00%
Cumulative Increases	0.00%	50.00%	117.50%	182.75%	225.16%	225.16%
Net Revenue Requirement²	\$ 13,773,161	\$ 13,775,536	\$ 14,637,804	\$ 13,772,411	\$ 18,514,268	\$ 16,190,939

1. Assumes new rates are implemented July 1, 2022.

2. Total Uses of Sewer Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

Figure 4. Proposed Rate Increases for FY 2022/23 through 2026/27

Financial Plan Alternative	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Proposed Annual Rate Increases	50.00%	45.00%	30.00%	15.00%	0.00%

- Building and Maintaining Reserve Funds:** Reserve funds provide a basis for a utility to cope with fiscal emergencies, such as revenue shortfalls, asset failure, and natural disasters, among other events. Reserve policies provide guidelines for sound financial management, with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, volatile capital costs, and unexpected emergencies. NBS along with City staff have chosen to set the following reserve targets:
 - Operating Reserves** equal to 3 months of operating and maintenance expenses, which will be approximately \$2.2 million annually from FY 2022/23 through FY 2026/27. An operating reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures, such as those caused by weather, the natural inflow and outflow of cash, demand-based revenue streams (volumetric charges), and changes or trends in the age of receivables, such as impacts from Covid-19.
 - Capital Replacement Reserves** equal to 3% of net capital assets, which will be approximately \$4.0 million in FY 2022/23 and increase to \$6.0 million by FY 2026/27. This reserve is set aside to address long-term and routine capital system replacement and rehabilitation needs. **Figure 5** summarizes the projected reserve fund balances and reserve targets for the Utility's unrestricted funds. A more detailed version of the City's proposed 5-year financial plan is included in the *Appendix*.

Beginning Reserve Fund Balances and Recommended Reserve Targets	Budgeted	5-Year Rate Adoption Period				
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Operating & Maintenance Reserve Fund						
Ending Balance	\$ 2,175,850	\$ 2,175,850	\$ 2,175,850	\$ 2,175,850	\$ 2,175,850	\$ 2,175,850
Recommended Minimum Target	2,175,850	2,175,850	2,175,850	2,175,850	2,175,850	2,175,850
Capital Reserve Fund						
Ending Balance	\$ 13,884,313	\$ 8,948,665	\$ 3,880,944	\$ 6,771,135	\$ 6,108,352	\$ 10,232,080
Recommended Minimum Target	3,769,000	3,934,000	4,343,000	4,750,000	5,415,000	5,934,000
Total Ending Balance (Unrestricted)	\$ 16,060,163	\$ 11,124,516	\$ 6,056,795	\$ 8,946,985	\$ 8,284,202	\$ 12,407,930
Recommended Minimum Target	\$ 5,944,850	\$ 6,109,850	\$ 6,518,850	\$ 6,925,850	\$ 7,590,850	\$ 8,109,850

- Maintaining Adequate Bond Coverage:** The City is required by the rate covenants of the 2020 Sewer Revenue Refunding Bonds to maintain a debt service coverage ratio of at least 1.20. The benefit of maintaining a higher coverage ratio is that it strengthens the City’s credit rating which can help lower interest rates for debt-funded capital projects and, in turn, reduce annual debt service payments. Currently, the City is not able to meet the debt coverage requirement and will continue to fall short of the debt service coverage ratio throughout the 5-year rate adoption period.
- Growth Projections:** According to City staff, customer growth is expected to be about 1% percent annually and was used to project future revenue generated from sewer service fees.
- Inflation Adjustments:** Projected costs do not include inflation. Instead, the City plans to make a Cost-of-Living Adjustment each year using an annual cost index, such as Engineering News Record (ENR) construction cost indices or the U.S. Bureau of Labor Statistics, based on regional indices (e.g., California or San Francisco Bay Area). This provision should be adopted along with the new sewer rates and included as a provision in the City’s rate resolution.

B. Cost-of-Service Analysis

Once the net revenue requirements are determined, the cost-of-service analysis (COSA) proportionately distributes the revenue requirements to each of the customer classes. The COSA consists of the classification of expenses and then the allocation of those expenses to customer classes based on allocation factors, such as water consumption and number of equivalent dwelling units (EDUs), or accounts. Ultimately, a COSA is intended to result in rates that are proportional to the cost of providing service to each customer class.

Classification of Costs

As previously noted, costs are classified into the following categories: (1) flow-related costs; (2) strength-related costs (BOD and TSS); (3) fixed costs (i.e., non-strength related); and (4) customer-related costs. Most costs are typically allocated to more than one of these categories. The City’s budgeted costs were reviewed and allocated to these basic categories which serve as the basis for calculating the fixed and variable charges. Tables in the *Appendix* show how the City’s expenses were classified and allocated to these cost-causation components.

Based on the City’s projected costs, the COSA resulted in a distribution that is approximately 25 percent (25%) fixed and 75 percent (75%) variable. Currently, the City’s rate structure collects 100-percent of the revenue from fixed charges for residential customers and a combination of fixed and variable charges for

commercial customers. In considering the importance of revenue stability and customer bill impacts, the City decided that changing residential rates from 100-percent fixed to a 25% fixed/75% variable split was too much of a change and that a more reasonable alternative was to use approximately 50% fixed/50% variable rate. This adjustment moves the City closer to the COSA results (compared to a 100% fixed residential charge) and allocates revenue requirements to customers more equitably.

Figure 6 summarizes how the \$13.8 million in revenue requirements (costs) are allocated to the various types of cost classifications. This \$13.8 million does not include the rate increase previously shown in Figure 3. The development of the allocation factors is discussed in the following section.

Figure 6. Summary of Classification by Budget Category

Budget Categories	Total Revenue Requirements	Flow	Strength		Non-Strength-Related Fixed	Customer
	FY 2022/23	(VOL)	(BOD)	(TSS)	Fixed	(CA)
Water Pollution Control Plant (WPCP)						
Salaries & Benefits	\$ 3,719,923	\$ 1,301,973	\$ 743,985	\$ 743,985	\$ 743,985	\$ 185,996
WPCP Operating Expenses	2,217,886	596,810	770,577	770,577	48,977	30,944
Collection System						
Collection Salaries & Benefits	\$ 1,734,823	\$ 780,670	\$ -	\$ -	\$ 867,411	\$ 86,741
Collection Operating Expenses	265,267	132,633	-	-	132,633	-
Stormwater						
Stormwater O&M Expenses	\$ 886,383	\$ 443,192	\$ -	\$ -	\$ 443,192	\$ -
Debt Services						
Existing Debt Service	\$ 5,297,054	\$ 2,118,822	\$ 1,059,411	\$ 1,059,411	\$ 1,059,411	\$ -
Capital Expenditures						
Rate-Funded Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE REQUIREMENTS	\$ 14,121,336	\$ 5,374,100	\$ 2,573,973	\$ 2,573,973	\$ 3,295,609	\$ 303,682
Less: Non-Rate Revenues	\$ (345,800)	\$ (131,600)	\$ (63,031)	\$ (63,031)	\$ (80,702)	\$ (7,436)
NET REVENUE REQUIREMENTS	\$ 13,775,536	\$ 5,242,500	\$ 2,510,942	\$ 2,510,942	\$ 3,214,907	\$ 296,245
<i>Allocation of Revenue Requirements</i>	100.0%	38.1%	18.2%	18.2%	23.3%	2.2%

Figure 7 summarizes the allocation of the net revenue requirements to each cost-causation component. The almost \$18 million in net revenue requirements includes the proposed 50% rate increase in the first year.

Customer Class	Cost Classification Components					COSA Revenue Req't.	% of COS Revenue Req't.
	Volume	Treatment		Fixed (Non-Strength)	Customer Related		
		BOD	TSS				
	74.5% of Total			25.5% of Total			
Net Revenue Requirements¹	\$ 6,846,035	\$ 3,278,969	\$ 3,278,969	\$ 4,198,258	\$ 386,858	\$ 17,989,089	--
<i>Percent of Total</i>	<i>38.1%</i>	<i>18.2%</i>	<i>18.2%</i>	<i>23.3%</i>	<i>2.2%</i>	<i>100.0%</i>	
Residential							
House	\$ 3,505,230	\$ 1,377,312	\$ 1,501,876	\$ 2,013,896	\$ 322,210	\$ 8,720,525	48.5%
Multi-Family	1,608,293	631,948	689,101	924,029	20,298	3,873,669	21.5%
Duplex - 2 Meters	21,103	8,292	9,042	12,124	3,412	53,972	0.3%
Duplex - 1 Meter	262,985	103,335	112,680	151,095	8,246	638,342	3.5%
Commercial							
Bars without Dining	7,931	3,561	3,884	4,817	120	20,313	0.1%
Brewery	253	568	372	353	34	1,581	0.0%
Car Wash	28,642	1,286	10,519	13,071	206	53,723	0.3%
Dorms	45,635	17,931	19,553	26,219	137	109,475	0.6%
Hospital & Convalescent	170,871	95,915	41,836	98,173	480	407,275	2.3%
Hotels w/o Dining	56,539	39,354	16,611	35,454	223	148,180	0.8%
Hotels with Dining	15,728	17,657	23,105	16,782	86	73,357	0.4%
Industrial Laundry	29,743	44,745	49,520	36,619	17	160,644	0.9%
Laundromat	22,334	7,522	6,015	11,512	223	47,605	0.3%
Markets/Bakeries	94,322	169,426	184,749	131,609	891	580,998	3.2%
Mortuary	402	722	787	561	34	2,507	0.0%
Restaurants	211,528	474,949	310,742	295,148	4,492	1,296,859	7.2%
School	157,844	46,073	38,646	78,250	994	321,808	1.8%
All Other	606,654	238,373	259,931	348,547	24,755	1,478,259	8.2%
Total	\$ 6,846,035	\$ 3,278,969	\$ 3,278,969	\$ 4,198,258	\$ 386,858	\$ 17,989,089	100%

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

Characteristics of Customers by Class

Customer classes are determined by combining customers with similar flow and strength characteristics into customer classes. The most recent water consumption data was used to estimate the amount of flow that each customer class sends to the treatment plant. Volumetric charges for all customer classes were based on the average winter water consumption for the four lowest months of use.⁵ For non-residential customers that do not have typical (i.e., residential) effluent strengths, volumetric rates reflect both their estimated flow and the appropriate non-residential effluent strengths.

Determining Customer Class Effluent Strengths – Effluent strength factors for each customer class were estimated by using the State Water Resources Control Board’s (SWRCB) *Revenue Program Guidelines*⁶ as described below:

- Residential customers, including single family, multi-family, and duplexes, were assigned BOD and TSS strength factors of 175 mg/l which is within the normal range for residential users.
- Commercial customers were assigned BOD and TSS strength factors as shown in **Figure 8**.

⁵ Lowest consecutive winter months - December 2019 through March 2020.

⁶ State Water Resources Control Board (SWRCB). *Revenue Program Guidelines, Appendix G, page G-21 “Commercial User Strength Characteristics.”* Site: https://www.waterboards.ca.gov/publications_forms/publications/general/docs/srf_wastewater_facilities_b.pdf.

- **Figure 9** summarizes the development of the strength allocation factors by customer class, with the percentage allocations by customer class highlighted in the blue columns. These strength-related percentages were used to allocate strength-related costs.
- **Figure 10.** summarizes the calculation of the EDUs for each customer class based on the average water use and pounds of BOD and TSS for single-family residential customers (i.e., “House”). The percentages of EDUs in the righthand column were used to allocate fixed costs and calculate the monthly fixed charges.
- **Figure 11** summarizes the number of accounts; the percentage of accounts were used to allocate customer-related costs.

Customer Class ¹	Biochemical Oxygen Demand (BOD)		Total Suspended Solids (TSS)	
	Average Strength Factor ² (mg/l)	Calculated BOD (lbs./yr.)	Average Strength Factor ² (mg/l)	Calculated TSS (lbs./yr.)
Commercial				
Bars without Dining	200	2,136	200	2,585
Brewery	1,000	341	600	247
Car Wash	20	771	150	7,001
Dorms	175	10,754	175	13,013
Hospital & Convalescent	250	57,522	100	27,844
Hotels w/o Dining	310	23,601	120	11,056
Hotels with Dining	500	10,589	600	15,377
Industrial Laundry	670	26,834	680	32,958
Laundromat	150	4,511	110	4,003
Markets/Bakeries	800	101,607	800	122,959
Mortuary	800	433	800	524
Restaurants	1,000	284,833	600	206,812
School	130	27,631	100	25,721
All Other	175	142,955	175	172,996
Total		694,518		643,095

1. Based on the City's current rate schedule for commercial variable charges.

2. Typical strength factors for BOD and TSS are derived from the State Water Resources Control Board *Revenue Program Guidelines (Appendix G)*.

Figure 9. Annual Flow and Strength Characteristics by Customer Class

Development of the STRENGTH Allocation Factor								
Customer Class	Adjusted Annual Flow (hcf)	Commercial Rate Classes ¹	Biochemical Oxygen Demand (BOD)			Total Suspended Solids (TSS)		
			Average Strength Factor ² (mg/l)	Calculated BOD (lbs./yr.)	Percent of Total	Average Strength Factor ² (mg/l)	Calculated TSS (lbs./yr.)	Percent of Total
Residential								
House	1,507,395	n/a	175	825,994	42.0%	175	999,566	45.8%
Multi-Family	691,633	n/a	175	378,988	19.3%	175	458,627	21.0%
Duplex - 2 Meters	9,075	n/a	175	4,973	0.3%	175	6,018	0.3%
Duplex - 1 Meter	113,095	n/a	175	61,971	3.2%	175	74,994	3.4%
Commercial								
Bars without Dining	3,411	Bars w/o Dining	200	2,136	0.1%	200	2,585	0.1%
Brewery	109	Bars with Dining	1,000	341	0.0%	600	247	0.0%
Car Wash	12,317	Car Wash	20	771	0.0%	150	7,001	0.3%
Dorms	19,625	College	175	10,754	0.5%	175	13,013	0.6%
Hospital & Convalescent	73,482	Hosp/Con	250	57,522	2.9%	100	27,844	1.3%
Hotels w/o Dining	24,314	Hotels w/o Dining	310	23,601	1.2%	120	11,056	0.5%
Hotels with Dining	6,764	Hotels with Dining	500	10,589	0.5%	600	15,377	0.7%
Industrial Laundry	12,791	Indust. Laundry	670	26,834	1.4%	680	32,958	1.5%
Laundromat	9,604	Laundromat	150	4,511	0.2%	110	4,003	0.2%
Markets/Bakeries	40,562	Markets	800	101,607	5.2%	800	122,959	5.6%
Mortuary	173	Mortuary	800	433	0.0%	800	524	0.0%
Restaurants	90,966	Restaurant	1,000	284,833	14.5%	600	206,812	9.5%
School	67,879	Schools	130	27,631	1.4%	100	25,721	1.2%
All Other	260,886	General	175	142,955	7.3%	175	172,996	7.9%
Total	2,944,081			1,966,444	100.0%		2,182,300	100.0%
<i>Plant BOD/TSS (lbs./Year)</i>				1,996,327			2,209,935	
<i>Adjustment Factors</i>				0.502			0.607	

1. Based on the City's current rate schedule for commercial variable charges for existing commercial classes.

2. Typical strength factors for BOD and TSS are derived from the State Water Resources Control Board Revenue Program Guidelines (Appendix G).

Customer Class	Typical Residential (per Unit or EDU) Commercial is HCF/Mo./Account			Annualized Winter (hcf/yr.)	BOD (lbs./yr.)	TSS (lbs./yr.)	EDUs (Based on 60% Flow, 20% BOD, 20% TSS)	% of EDUs
	hcf/mo./EDU or Acct.	BOD (lbs./mo./EDU or Acct.)	TSS (lbs./mo./EDU or Acct.)					
Residential								
House (per EDU)	9.39	3.7	4.4	2,118,813	825,994	999,566	18,795.0	48.0%
Multi-Family (per Unit)	6.33	2.5	3.0	972,168	378,988	458,627	8,623.6	22.0%
Duplex - 2 Meters (per Unit)	2.67	1.0	1.3	12,756	4,973	6,018	113.2	0.3%
Duplex - 1 Meter (per Unit)	6.95	2.7	3.3	158,967	61,971	74,994	1,410.1	3.6%
Commercial								
Bars without Dining	57.1	25.4	30.8	4,794	2,136	2,585	45.0	0.1%
Brewery	6.4	14.2	10.3	153	341	247	3.3	0.0%
Car Wash	120.2	5.4	48.6	17,313	771	7,001	122.0	0.3%
Dorms	287.3	112.0	135.6	27,585	10,754	13,013	244.7	0.6%
Hospital & Convalescent	307.4	171.2	82.9	103,287	57,522	27,844	916.2	2.3%
Hotels w/o Dining	219.1	151.3	70.9	34,176	23,601	11,056	330.9	0.8%
Hotels with Dining	158.5	176.5	256.3	9,507	10,589	15,377	156.6	0.4%
Industrial Laundry	1,498.3	2,236.2	2,746.5	17,979	26,834	32,958	341.7	0.9%
Laundromat	86.5	28.9	25.7	13,500	4,511	4,003	107.4	0.3%
Markets/Bakeries	91.4	162.8	197.0	57,015	101,607	122,959	1,228.3	3.1%
Mortuary	10.1	18.0	21.8	243	433	524	5.2	0.01%
Restaurants	40.7	90.6	65.8	127,863	284,833	206,812	2,754.5	7.0%
School	137.1	39.7	37.0	95,412	27,631	25,721	730.3	1.9%
All Other	21.2	8.2	10.0	366,705	142,955	172,996	3,252.9	8.3%
Total	N.A.	3,250	3,751	4,138,236	1,966,444	2,182,300	39,180.9	100.0%

Figure 11. Number and Percentage of Accounts by Customer Class

Customer Class	Number of Accounts ¹	Percentage of Accounts
Residential		
House	18,795	83.3%
Multi-Family	1,184	5.2%
Duplex - 2 Meters	199	0.9%
Duplex - 1 Meter	481	2.1%
Commercial		
Bars without Dining	7	0.0%
Brewery	2	0.0%
Car Wash	12	0.1%
Dorms	8	0.0%
Hospital & Convalescent	28	0.1%
Hotels w/o Dining	13	0.1%
Hotels with Dining	5	0.0%
Industrial Laundry	1	0.0%
Laundromat	13	0.1%
Markets/Bakeries	52	0.2%
Mortuary	2	0.0%
Restaurants	262	1.2%
School	58	0.3%
All Other	1,444	6.4%
Total	22,566	100%

1. Source files provided by the City. Source files: 118511_City Chico Resid 2020 Consump.xlsx & 120124_CityChicoComm_2020Consump.xlsx.

C. Rate Design Analysis

NBS discussed several rate alternatives with City staff over the course of this Study, including the percentage of revenue collected from fixed versus variable charges and the differences by customer class. The overall objective was to improve the fairness and equity of the rate design and ensure costs were being appropriately collected from each customer class.

Fixed Charges

Based on discussions with City staff, the fixed monthly charge for single family residential customers as well as all commercial customers was set at \$20.00/EDU/month. Multi-family units and duplexes, which are less than one EDU on a per-unit basis, are assigned fixed costs per unit (e.g., per apartment or half-duplex). These fixed charges allow the City to still collect approximately 50 percent of the rate revenue from fixed charges and the remainder from variable charges.

Variable Charges

Variable charges are calculated by allocating approximately 50 percent of the revenue requirement in each customer class and dividing it by the estimated effluent volume produced based on annualized average winter water use for both residential and non-residential customer classes. This effluent volume is the adjusted total annual volume shown in **Figure 12** below. The number of accounts, EDUs, annualized consumption, and revenue requirements by customer class are used to calculate fixed and volumetric charges shown in **Figure 13**. The results of dividing fixed costs by EDUs and volumetric costs by consumption totals are the fixed and variable charges shown in **Figure 14**.

Figure 12. Calculation of Adjusted Sewage Volume

Development of the VOLUME Allocation Factor ¹						
Customer Class	Number of Accounts	Number of Units	Winter Consumption Dec.'19-Mar.'20 (hcf)	Annualized Winter Consumption (hcf)	Adjusted Annual Volume ² (hcf)	Percentage of Volume
Residential						
House	18,795	18,795	706,271	2,118,813	1,507,395	51.20%
Multi-Family	1,184	12,796	324,056	972,168	691,633	23.49%
Duplex - 2 Meters	199	398	4,252	12,756	9,075	0.31%
Duplex - 1 Meter	481	1,907	52,989	158,967	113,095	3.84%
Commercial						
Bars without Dining	7	7	1,598	4,794	3,411	0.12%
Brewery	2	2	51	153	109	0.00%
Car Wash	12	10	5,771	17,313	12,317	0.42%
Dorms	8	6	9,195	27,585	19,625	0.67%
Hospital & Convalescent	28	26	34,429	103,287	73,482	2.50%
Hotels w/o Dining	13	13	11,392	34,176	24,314	0.83%
Hotels with Dining	5	4	3,169	9,507	6,764	0.23%
Industrial Laundry	1	1	5,993	17,979	12,791	0.43%
Laundromat	13	12	4,500	13,500	9,604	0.33%
Markets/Bakeries	52	52	19,005	57,015	40,562	1.38%
Mortuary	2	2	81	243	173	0.01%
Restaurants	262	259	42,621	127,863	90,966	3.09%
School	58	56	31,804	95,412	67,879	2.31%
All Other	1,444	1,444	122,235	366,705	260,886	8.86%
Total	22,566	35,790	1,379,412	4,138,236	2,944,081	100.00%

1. Source files provided by the City: 118511_City Chico Resid 2020 Consump.xlsx & 120124_CityChicoComm_2020Consump.xlsx.
2. Adjusted annual volume based on wastewater treatment plant influent data. Source file: Flow, BOD, TSS July19-Feb20.xlsx.

Figure 13. Summary of Data Used to Develop Fixed and Variable Charges

Customer Class	Number of Accounts	No. of EDUs or Units (Units for MFR & Duplexes)	Number of EDUs/Unit or EDUs/Account	Annualized Winter Consumption	Fixed vs. Variable		Net Revenue Requirement
					Fixed (Non-Strength Related & Customer)	Variable (Volumetric & BOD/TSS)	
Residential		(Units)					
House	18,795	18,795	1.00/EDU/Unit	2,118,813	\$ 2,336,106	\$ 6,384,418	\$ 8,720,525
Multi-Family (Fixed = \$/Unit)	1,184	12,796	0.67/EDU/Unit	972,168	944,327	2,929,342	3,873,669
Duplex - 2 Meters (Fixed = \$/Unit)	199	398	0.28/EDU/Unit	12,756	15,536	38,436	53,972
Duplex - 1 Meter (Fixed = \$/Unit)	481	1,907	0.74/EDU/Unit	158,967	159,341	479,000	638,342
Residential Totals	20,659	33,896		3,262,704	\$ 3,455,310	\$ 9,831,197	\$ 13,286,507
Commercial		(EDUs)					
Bars without Dining	7	45	6.4/EDU/Acct.	4,794	\$ 4,937	\$ 15,376	\$ 20,313
Brewery	2	3	1.6/EDU/Acct.	153	387	1,193	1,581
Car Wash	12	122	10.2/EDU/Acct.	17,313	13,276	40,447	53,723
Dorms	8	245	30.6/EDU/Acct.	27,585	26,356	83,119	109,475
Hospital & Convalescent	28	916	32.7/EDU/Acct.	103,287	98,653	308,623	407,275
Hotels w/o Dining	13	331	25.5/EDU/Acct.	34,176	35,677	112,504	148,180
Hotels with Dining	5	157	31.3/EDU/Acct.	9,507	16,867	56,489	73,357
Industrial Laundry	1	342	341.7/EDU/Acct.	17,979	36,636	124,008	160,644
Laundromat	13	107	8.3/EDU/Acct.	13,500	11,735	35,870	47,605
Markets/Bakeries	52	1,228	23.6/EDU/Acct.	57,015	132,500	448,498	580,998
Mortuary	2	5	2.6/EDU/Acct.	243	595	1,912	2,507
Restaurants	262	2,755	10.5/EDU/Acct.	127,863	299,640	997,219	1,296,859
School	58	730	12.6/EDU/Acct.	95,412	79,245	242,563	321,808
All Other	1,444	3,253	2.3/EDU/Acct.	366,705	373,302	1,104,957	1,478,259
Commercial Totals	1,907	10,239		875,532	\$ 1,129,805	\$ 3,572,777	\$ 4,702,582
Total	22,566	44,135		4,138,236	\$ 4,585,116	\$ 13,403,974	\$ 17,989,089

Customer Class	Fixed & Volumetric Charges FY 2022/23		
	Mo. Fixed Charge ¹ (\$/EDU or Unit)	Volumetric Rate ² (\$/hcf)	Percentages of Fixed/Vol.
Residential			<i>Fixed / Vol.</i>
House	\$20.00/Unit	\$1.99	52% / 48%
Multi-Family (Fixed = \$/Unit)	\$12.63/Unit	\$1.99	50% / 50%
Duplex - 2 Meters (Fixed = \$/Unit)	\$5.98/Unit	\$1.99	53% / 47%
Duplex - 1 Meter (Fixed = \$/Unit)	\$14.08/Unit	\$1.99	50% / 49%
Residential Totals			51% / 49%
Commercial			
Bars without Dining	\$20.00/EDU	\$1.99	53% / 47%
Brewery	\$20.00/EDU	\$5.16	50% / 50%
Car Wash	\$20.00/EDU	\$1.41	54% / 46%
Dorms	\$20.00/EDU	\$1.84	54% / 46%
Hospital & Convalescent	\$20.00/EDU	\$1.81	54% / 46%
Hotels w/o Dining	\$20.00/EDU	\$2.01	54% / 46%
Hotels with Dining	\$20.00/EDU	\$3.76	51% / 49%
Industrial Laundry	\$20.00/EDU	\$4.37	51% / 49%
Laundromat	\$20.00/EDU	\$1.62	54% / 46%
Markets/Bakeries	\$20.00/EDU	\$5.02	51% / 49%
Mortuary	\$20.00/EDU	\$5.15	50% / 50%
Restaurants	\$20.00/EDU	\$4.97	51% / 49%
School	\$20.00/EDU	\$1.54	54% / 46%
All Other	\$20.00/EDU	\$1.90	53% / 47%
Commercial Totals			52% / 48%
Total			51% / 49%

1. Multi-Family and Duplexes are \$/unit; all other (House & Commercial) are \$/EDU, and will vary by customer depending on their EDUs.

2. Based on average winter consumption. HCF = hundred cubic feet, or 748 gallons of water.

Description of the Selected Rate Alternative

In the face of significantly higher planned capital improvements and increasing operating and maintenance costs, the proposed rate alternative represents a means to fully fund capital improvement costs and improve the equity of the rates. The rationale behind the recommended rate structure is described below.

Basis for the Recommended Rate Alternative: The main criteria used to select the rate alternative included:

- Levels of Rate Increases – The City has not increased rates in many years and therefore needs significant rate increases to fund critical capital improvements. While the burden that higher rates place on customers is significant, it is necessary to maintain a functioning sewer system.
- Reserve Fund Levels – The City needs to maintain reasonable reserve levels to manage the sewer utility's finances in a responsible manner.
- Coverage Ratios – Debt Service Coverage Ratios are an obligation that comes with issuing debt that the City needs to make every attempt to meet, especially if it plans to issue future debt.

Selected Rate Alternative – While there are other combinations of annual rate increases that City staff considered, the recommended rate alternative includes the following annual adjustments:

Financial Plan Alternative	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Proposed Annual Rate Increases	50.00%	45.00%	30.00%	15.00%	0.00%

D. Current and Proposed Rates

The proposed sewer rates in this Study were developed with the goal of developing a new rate structure that consists of both a fixed and variable rate component based on EDUs, number of accounts (for customer-related costs), and water consumption for all customer classes. **Figure 15** compares the current and proposed rates for FY 2022/23 through FY 2026/27 by customer class. Projected rates for future years, with implementation dates of July 1 each year, reflect adjustments based on 1) the cost-of-service analysis, 2) the basic 50% fixed and 50% variable rate design structure, and 3) the recommended annual percent increases in rate revenue. More detailed tables on the development of the proposed rates are documented in the *Appendix*.

DRAFT

Sewer Rate Schedule	Current Rates (within City)	Current Rates (Outside City)	Proposed Sewer Rates				
			FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
FIXED MONTHLY CHARGES							
Residential (\$/Unit/mo.)							
House	\$22.98	\$23.67	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Multi-Family	\$22.98	\$23.67	\$12.63	\$18.31	\$23.80	\$27.37	\$27.37
Duplex - 2 Meters	\$22.98	\$23.67	\$5.98	\$8.66	\$11.26	\$12.95	\$12.95
Duplex - 1 Meter	\$22.98	\$23.67	\$14.08	\$20.41	\$26.53	\$30.51	\$30.51
Commercial (\$/EDU/mo.)							
Bars without Dining	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Brewery	\$22.98	\$23.67	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Car Wash	\$22.98	\$23.67	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Dorms	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Hospital & Convalescent	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Hotels w/o Dining	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Hotels with Dining	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Industrial Laundry	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Laundromat	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Markets/Bakeries	\$22.98	\$23.67	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Mortuary	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
Restaurants	\$22.98	\$23.67	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
School	<i>n.a.</i>	<i>n.a.</i>	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
All Other	\$22.98	\$23.67	\$20.00	\$29.00	\$37.70	\$43.36	\$43.36
VOLUMETRIC CHARGES PER HCF¹							
Residential							
House	<i>n.a.</i>	<i>n.a.</i>	\$1.99	\$2.88	\$3.74	\$4.30	\$4.30
Multi-Family	<i>n.a.</i>	<i>n.a.</i>	\$1.99	\$2.88	\$3.74	\$4.30	\$4.30
Duplex - 2 Meters	<i>n.a.</i>	<i>n.a.</i>	\$1.99	\$2.88	\$3.74	\$4.30	\$4.30
Duplex - 1 Meter	<i>n.a.</i>	<i>n.a.</i>	\$1.99	\$2.88	\$3.74	\$4.30	\$4.30
Commercial							
Bars without Dining	<i>n.a.</i>	<i>n.a.</i>	\$1.99	\$2.88	\$3.74	\$4.30	\$4.30
Brewery	<i>n.a.</i>	\$8.72	\$5.16	\$7.48	\$9.72	\$11.18	\$11.18
Car Wash	\$2.94	\$2.94	\$1.41	\$2.05	\$2.67	\$3.07	\$3.07
Dorms	<i>n.a.</i>	<i>n.a.</i>	\$1.84	\$2.67	\$3.47	\$3.99	\$3.99
Hospital & Convalescent	<i>n.a.</i>	<i>n.a.</i>	\$1.81	\$2.63	\$3.42	\$3.93	\$3.93
Hotels w/o Dining	<i>n.a.</i>	<i>n.a.</i>	\$2.01	\$2.92	\$3.80	\$4.37	\$4.37
Hotels with Dining	<i>n.a.</i>	<i>n.a.</i>	\$3.76	\$5.46	\$7.10	\$8.17	\$8.17
Industrial Laundry	<i>n.a.</i>	<i>n.a.</i>	\$4.37	\$6.34	\$8.24	\$9.48	\$9.48
Laundromat	<i>n.a.</i>	<i>n.a.</i>	\$1.62	\$2.34	\$3.04	\$3.50	\$3.50
Markets/Bakeries	\$5.87	\$5.87	\$5.02	\$7.28	\$9.46	\$10.88	\$10.88
Mortuary	<i>n.a.</i>	<i>n.a.</i>	\$5.15	\$7.46	\$9.70	\$11.16	\$11.16
Restaurants	\$5.87	\$5.87	\$4.97	\$7.21	\$9.37	\$10.78	\$10.78
School	<i>n.a.</i>	<i>n.a.</i>	\$1.54	\$2.23	\$2.90	\$3.34	\$3.34
All Other	\$2.71	\$2.71	\$1.90	\$2.76	\$3.59	\$4.13	\$4.13

1. HCF = hundred cubic feet, equal to 748 gallons of water based on average winter consumption.

Sewer Rates for Accessory Dwelling Units (ADUs)

The City currently has an undetermined number of ADUs that are on the same account as a single-family residence and billed as a duplex (i.e., with slightly lower fixed charges than single-family), and there may also be other ADUs that the City is unaware of. Since City records do not indicate there are any ADUs with separate water meters, NBS recommends the City continue to charge these single-family/ADU accounts at the duplex rates, which now include both fixed and volumetric charges.

E. Comparison of Current and Proposed Customer Bills

The following figures compare monthly sewer bills under current and proposed rates for various customers over the 5-year rate period. These bill comparisons are calculated at typical levels of average winter water consumption and reflect adjustments to how EDUs are calculated. Here are the results:

- Single family** – The typical customer is expected to see their first-year monthly bill increase from \$22.98 to \$38.67 (an increase of \$15.69). Even though there is a decrease of \$2.98 in the fixed charge, they will now be charged a volumetric rate of \$1.99 per HCF. **Figure 16** shows typical customer bills for the 5-year rate period based on the average residential consumption of 9.4 HCF per month. It is important to note that typical monthly bills are projected to increase by about 225 percent by year five and individual customer bills will vary based on their average winter water use.
- Multi-family residential** customers will see their first-year monthly bill increase from \$22.98 to \$25.23, an increase of \$2.25 due to a lower fixed charge but the addition of a new volumetric charge of \$1.99 per HCF. **Figure 17** shows the customer bill impacts for the 5-year rate period based on 6.3 HCF per month.
- Markets and Restaurants (Commercial)** will see their monthly bills decrease in the first year of the rate adoption period; however, the monthly bills will increase significantly in the last four years due to the increase in both their fixed and volumetric charges as shown in **Figure 18** and **Figure 19**.
- Regional Sewer Rate Comparison: Figure 20** compares the current and proposed monthly sewer bills for the typical single-family residential customer to those of other surrounding communities.

Figure 16. Monthly Bill Comparison for Single Family Customers

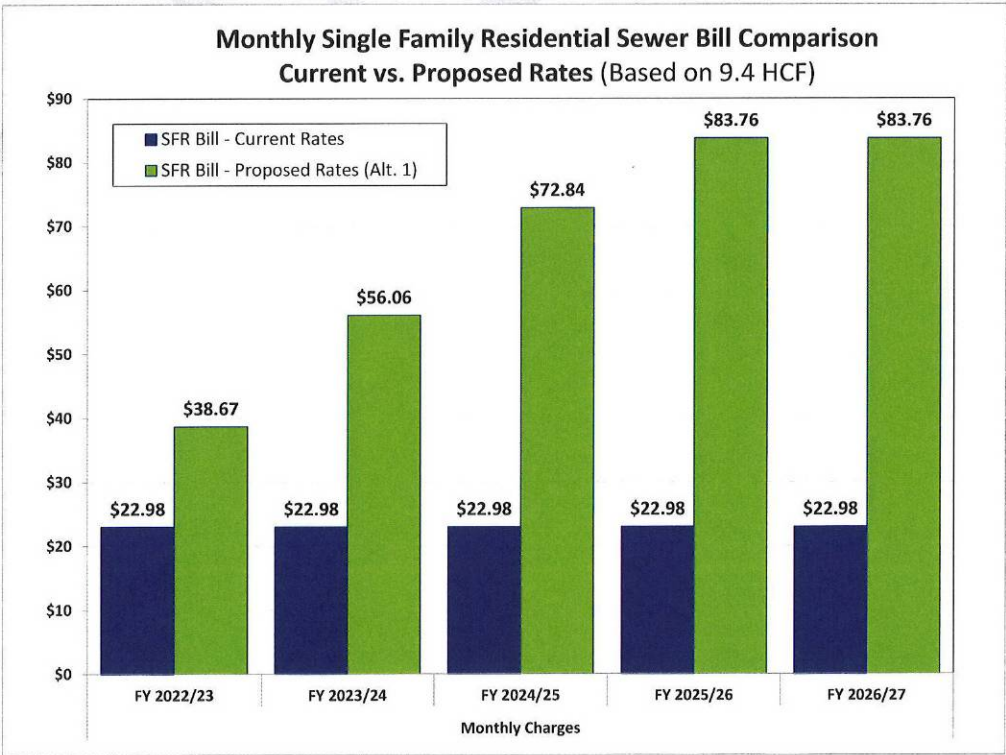
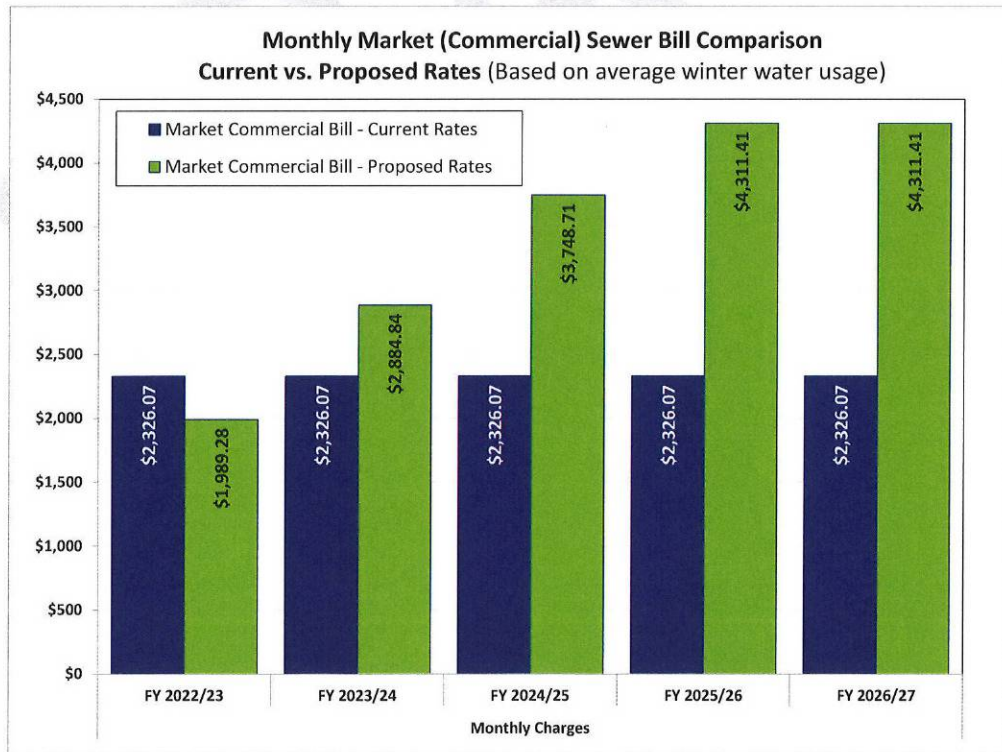
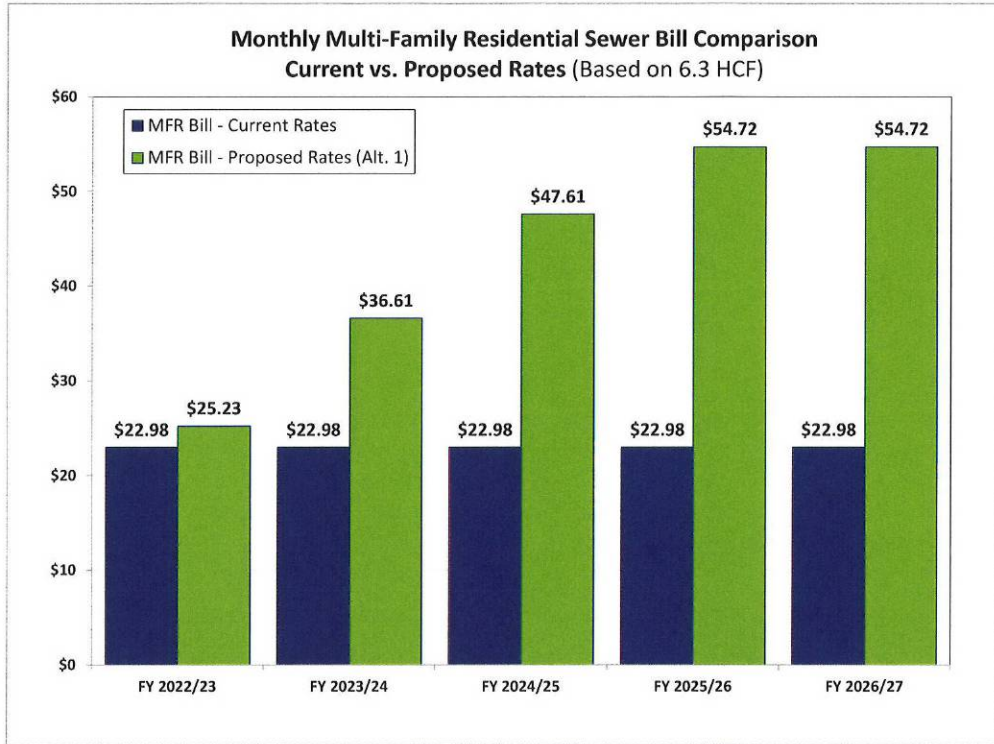
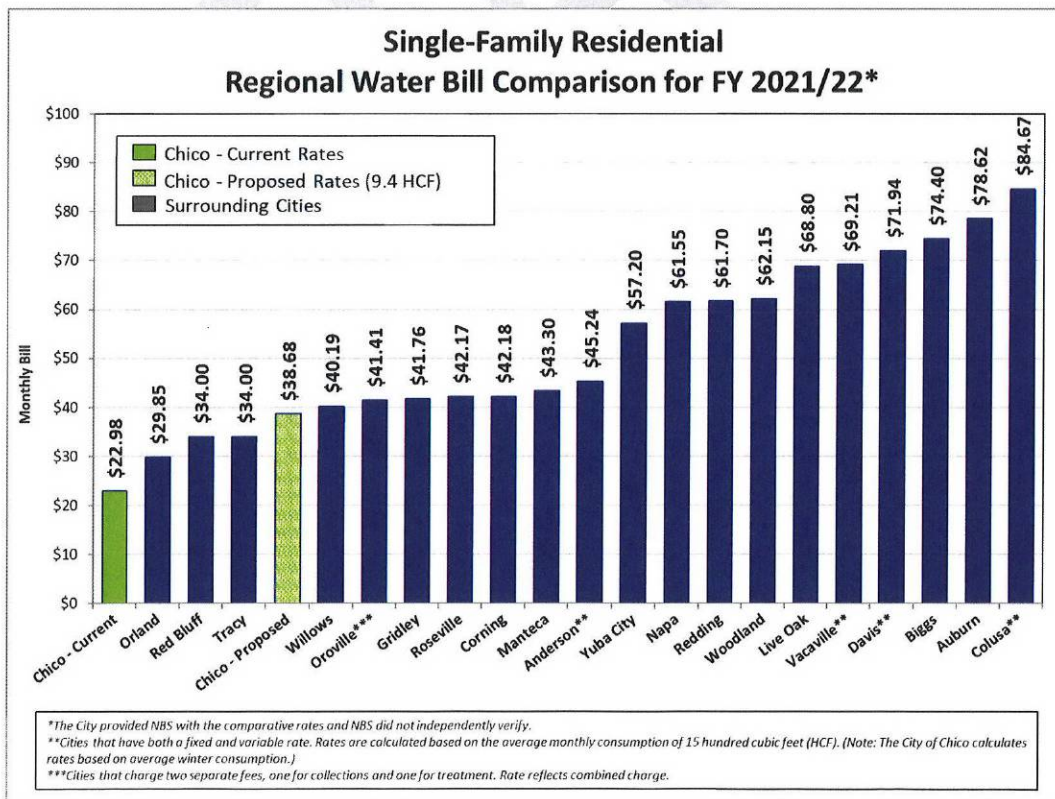
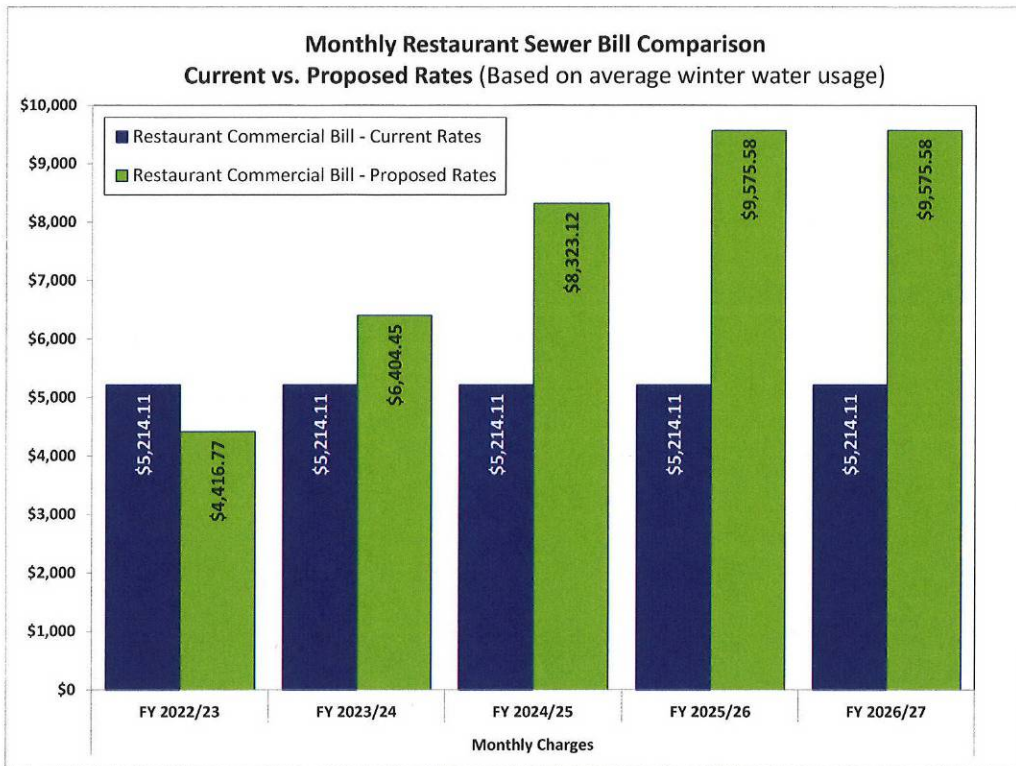


Figure 17. Monthly Bill Comparison for Multi-Family Customers





F. Pass-Through and Cost-of-Living Adjustments

There are two mechanisms that NBS recommends the City adopt along with the new sewer rates: (1) Pass-Through Adjustments, and (2) Cost-of-Living Adjustments. These are legal means for the City to offset unplanned cost increases that can and do occur and, over time, can have a significant and detrimental effect on the financial health of the sewer utility if not corrected.

Pass-Through Adjustments can be implemented by including appropriate provisions of the rate resolution⁷ that allow specified costs that the City has no control over to be recovered through small rate increases as needed. For example, the cost of energy that is greater than anticipated in the projected expenses can be offset by small rate increases.

Cost-of-Living Adjustments are tied to an annual cost index, such as the Engineering News Record (ENR) construction cost indices or the U.S. Bureau of Labor Statistics regional indices (e.g., California or San Francisco Bay Area). This adjustment is intended to prevent unexpected inflationary factors, which are being predicted by many financial forecasters at this time, from eroding the financial health of the sewer utility. Like the Pass-Through provision, the Cost-of-Living Adjustment can be included in the adoption process and should be based on appropriate language approved by the City's legal counsel.

⁷ The City's legal counsel should craft appropriate language to add to the sewer rate adoption process.

SECTION 3. RECOMMENDATIONS AND NEXT STEPS

A. Consultant Recommendations

NBS recommends the City take the following actions:

Approve and Accept this Study: NBS recommends the City Council formally approve and adopt this Study report, including the *Appendix*, and its recommendations as a first step to implementing the proposed rates. This Study provides documentation of the rate study and the basis for analyzing changes to future rates.

Implement Recommended Levels of Rate Adjustments and Proposed Rates: Based on successfully meeting the Proposition 218 procedural requirements, the City Council should proceed with implementing the 5-year schedule of proposed rates previously shown in Figure 15. This will help ensure the continued financial health of City's sewer utility.

Include a Pass-Through and a Cost-of-Living Adjustment: Based on discussions with City staff and direction provided by the Finance Committee, NBS recommends that the City incorporate both pass-through and cost-of-living inflation mechanisms. These mechanisms provide options that the City Council can adopt during the Prop 218 process that will allow the City to implement small rate adjustments if designated costs, such as energy, fuel, construction costs, or general cost of living, exceed what are currently projected in the recommended sewer rates.

B. Next Steps

Annually Review Rates and Revenue: Any time an agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. Since proposed rates rely on the accuracy of customer data and consumption records that were not previously considered, tracking rate revenue is particularly important. Additionally, changing economic and water consumption patterns underscore the need for this ongoing review, as well as potential and unseen changing revenue requirements—particularly those related to the increasing costs of construction and environmental regulations that can significantly affect capital improvements and repair and replacement costs.

Note: The attached Appendix provides more detailed information on the analysis of the sewer revenue requirements, cost-of-service analysis and cost allocations, and the rate design analyses that have been summarized in this report.

C. NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, conditions, data used in estimating EDUs, and events that may occur in the future. This information and these assumptions, including City's budgets, capital improvement costs, consumption data provided by Cal Water, and information from City staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

DRAFT

ABBREVIATIONS & ACRONYMS

AAF	Average Annual Flow
Alt.	Alternative
Avg.	Average
AWWA	American Water Works Association
BOD	Biochemical Oxygen Demand
CA	Customer
CAP	Capacity
CCF	Hundred Cubic Feet (same as HCF); equal to 748 gallons
CCI	Construction Cost Index
CIP	Capital Improvement Program/Plan
COD	Chemical Oxygen Demand
COM	Commodity
Comm.	Commercial
COS	Cost-of-Service
COSA	Cost-of-Service Analysis
CPI	Consumer Price Index
DU	Dwelling Unit
Excl.	Exclude
ENR	Engineering News Record
EDU	Equivalent Dwelling Unit
Exp.	Expense
FY	Fiscal Year
FY 2019/20	July 1, 2019 through June 30, 2020
HCF	Hundred Cubic Feet; equal to 748 gallons or 1 CCF
Ind.	Industrial
Irr.	Irrigation
LAIF	Local Agency Investment Fund
Lbs.	Pounds
MFR	Multi-Family Residential
Mo.	Month

This appendix identifies abbreviations and acronyms that may be used in this report. This appendix has not been viewed, arranged, or edited by an attorney, nor should it be relied on as legal advice. The intent of this appendix is to support the recognition and analysis of this report. Any questions regarding clarification of this document should be directed to staff or an attorney specializing in this particular subject matter.

ABBREVIATIONS & ACRONYMS

Muni.	Municipal
NH3	Ammonia
NPV	Net Present Value
N/A	Not Available or Not Applicable
O&M	Operating & Maintenance Expenses
Prop 13	Proposition 13 (1978) – Article XIII A of the California Constitution which limits taxes on real property to 1% of the full cash value of such property.
Prop 218	Proposition 218 (1996) – State Constitutional amendment expanded restrictions of local government revenue collections.
Req't.	Requirement
Res.	Residential
Rev.	Revenue
R&R	Rehabilitation & Replacement
SFR	Single Family Residential
SWRCB	State Water Resources Control Board
TSS / SS	Total Suspended Solids
V. / Vs. /vs.	Versus
WWTP	Wastewater Treatment Plant

This appendix identifies abbreviations and acronyms that may be used in this report. This appendix has not been viewed, arranged, or edited by an attorney, nor should it be relied on as legal advice. The intent of this appendix is to support the recognition and analysis of this report. Any questions regarding clarification of this document should be directed to staff or an attorney specializing in this particular subject matter.

APPENDIX: DETAILED SEWER STUDY TABLES AND FIGURES

DRAFT



Finance Committee Agenda Report

Meeting Date: 2/23/2022

TO: Finance Committee

FROM: Barbara Martin, Deputy Director – Finance

RE: CalPERS Pension Costs Update

REPORT IN BRIEF:

The Deputy Director - Finance will provide a presentation discussing the City of Chico's most recent actuarial report released by CalPERS, the results of the recent Asset Liability Management (ALM) process CalPERS completed and steps that have been taken to manage costs.

FISCAL IMPACT:

None.

DISCUSSION:

Pension cost increases are the largest financial challenge facing most cities throughout the state and are primarily due to factors outside of the cities' control, namely actuarial assumption changes made by CalPERS and below average investment returns.

The attached presentation provides information on current pension costs for the City as well as what steps have been taken to manage those costs over time. Some steps to mitigate costs include:

- California Public Employees' Pension Reform Act (PEPRA) legislation
- Employee cost sharing of employer "normal cost"
- Pension Trust and Pension Trust Budget Policies
- Engagement with CalPERS executives and the CalPERS Board

Prepared by:

Barbara Martin, Deputy Director - Finance

Approved and Recommended by:

Mark Orme, City Manager

DISTRIBUTION:

City Clerk (3)

ATTACHMENTS:

Attachment A – Presentation "CalPERS Update 2/23/2022"

CalPERS Update

2/23/2022

City of Chico, California



Two factors of pension costs: Normal Cost

- **Normal Cost % of Salaries**
- **Designed to cover current employees cost of future retirement**
- **Pensionable wages multiplied by %**

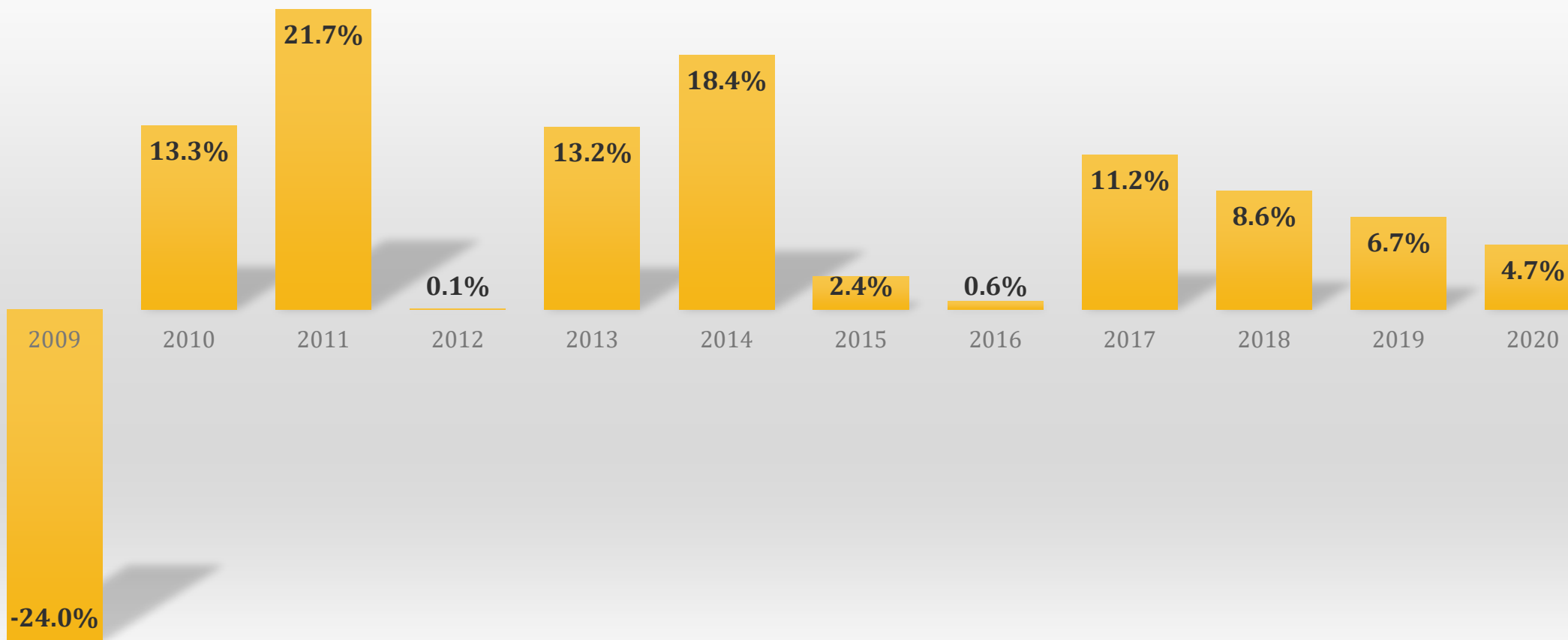
Two factors of pension costs: Unfunded Accrued Liability (UAL)

- **UAL Annual Payment**
 - **Calculated annually by CalPERS**
 - **Generally reflects liability for retirees that was underfunded**
 - **Changes each year based on actuarial factors**
 - **Investment return**
 - **Mortality rates**
 - **Number of Retirees**
 - **Similar to a mortgage balance that is a moving target**
 - **Annual payment can be paid in July of each year or paid monthly**
 - **Prepayment saves one month of interest**

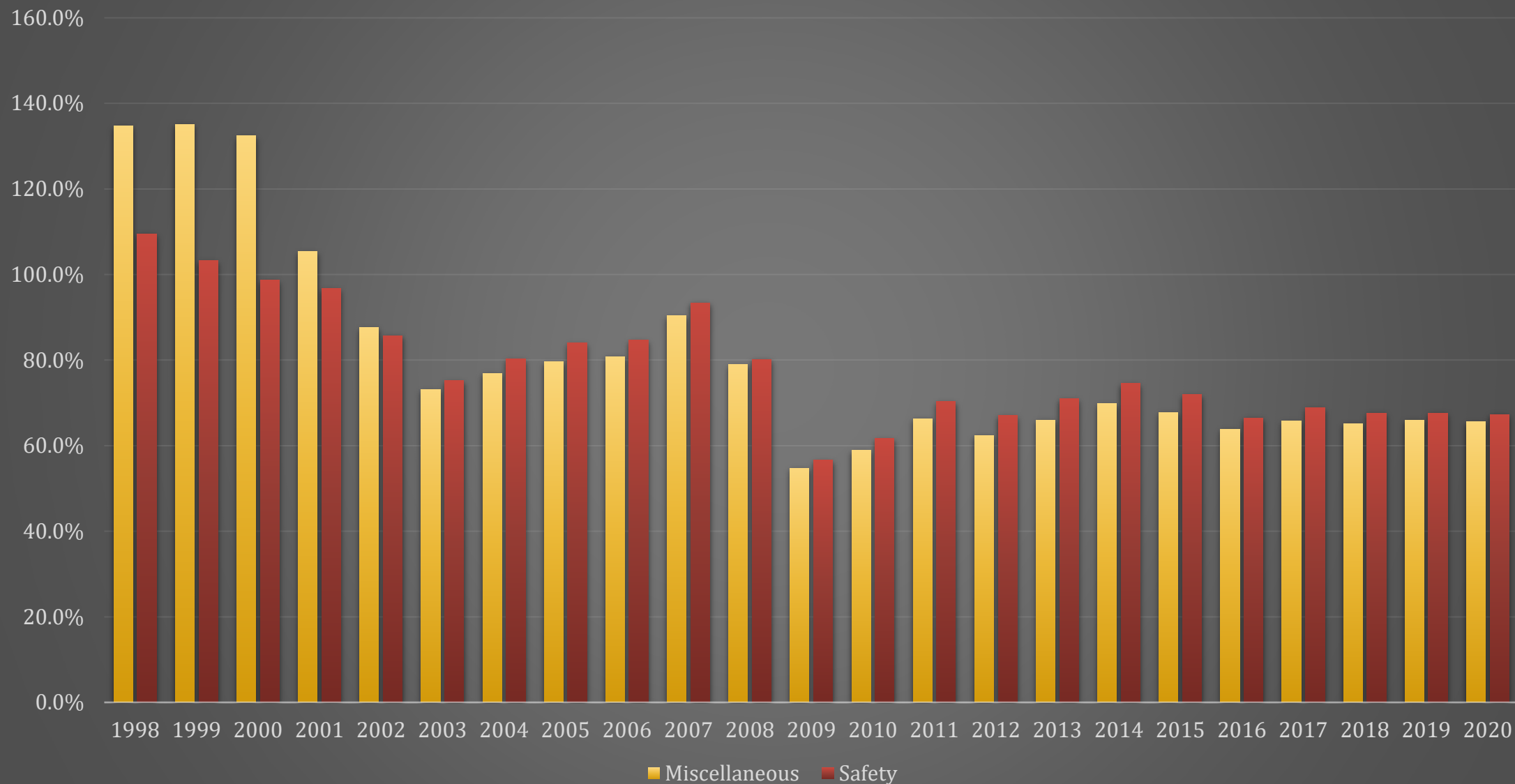
Unfunded Accrued Liability at 6/30/2020

<u>Plan</u>	<u>UAL</u>	<u>Funded %</u>
Miscellaneous	\$69,978,696	65.6%
Safety	<u>\$80,790,676</u>	67.3%
Total	<u>\$150,769,372</u>	

CalPERS Investment Rate of Return History @ 6/30/2020

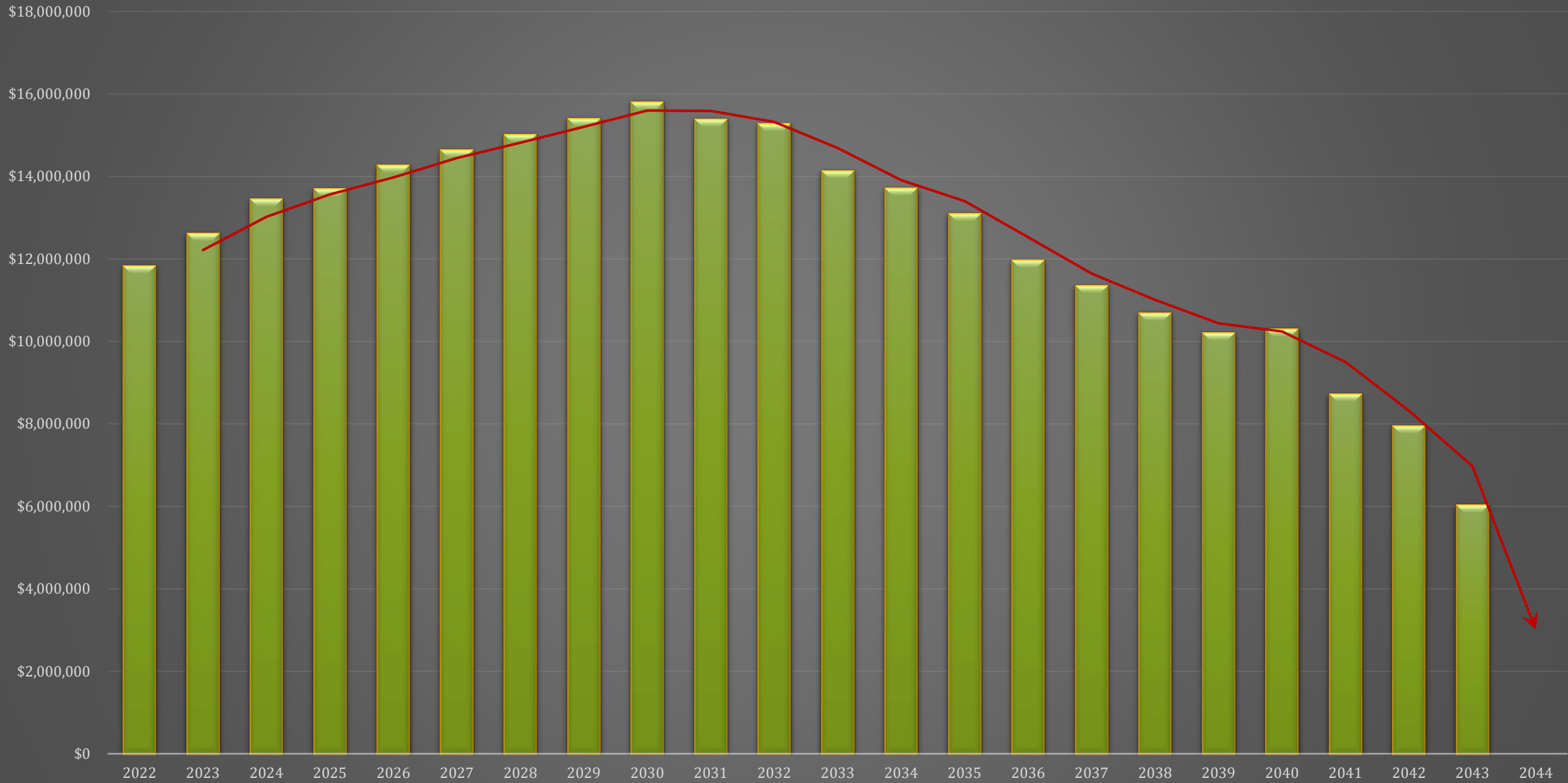


City of Chico CalPERS Funding Status History



City of Chico Total Projected UAL Payments

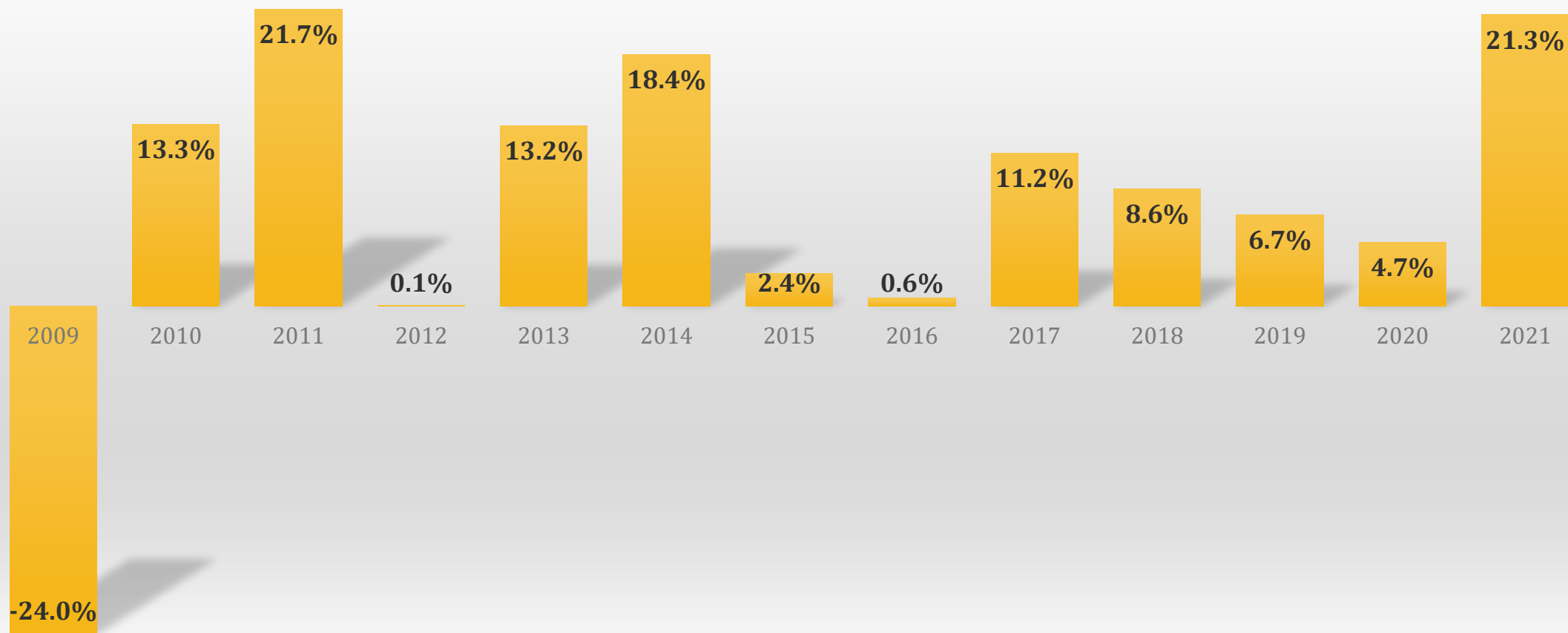
Attachment A



Since 6/30/2020...

- **21.3% Investment Return for FY20-21**
 - **Triggered Funding Risk Mitigation Policy**
 - Automatically reduced Discount Rate from 7% to 6.8%
- **Asset Liability Management (ALM) Process**
 - **Completed November 2021**
 - Discount Rate remains 6.8%
 - Slightly longer life expectancies
 - Slightly earlier retirement age

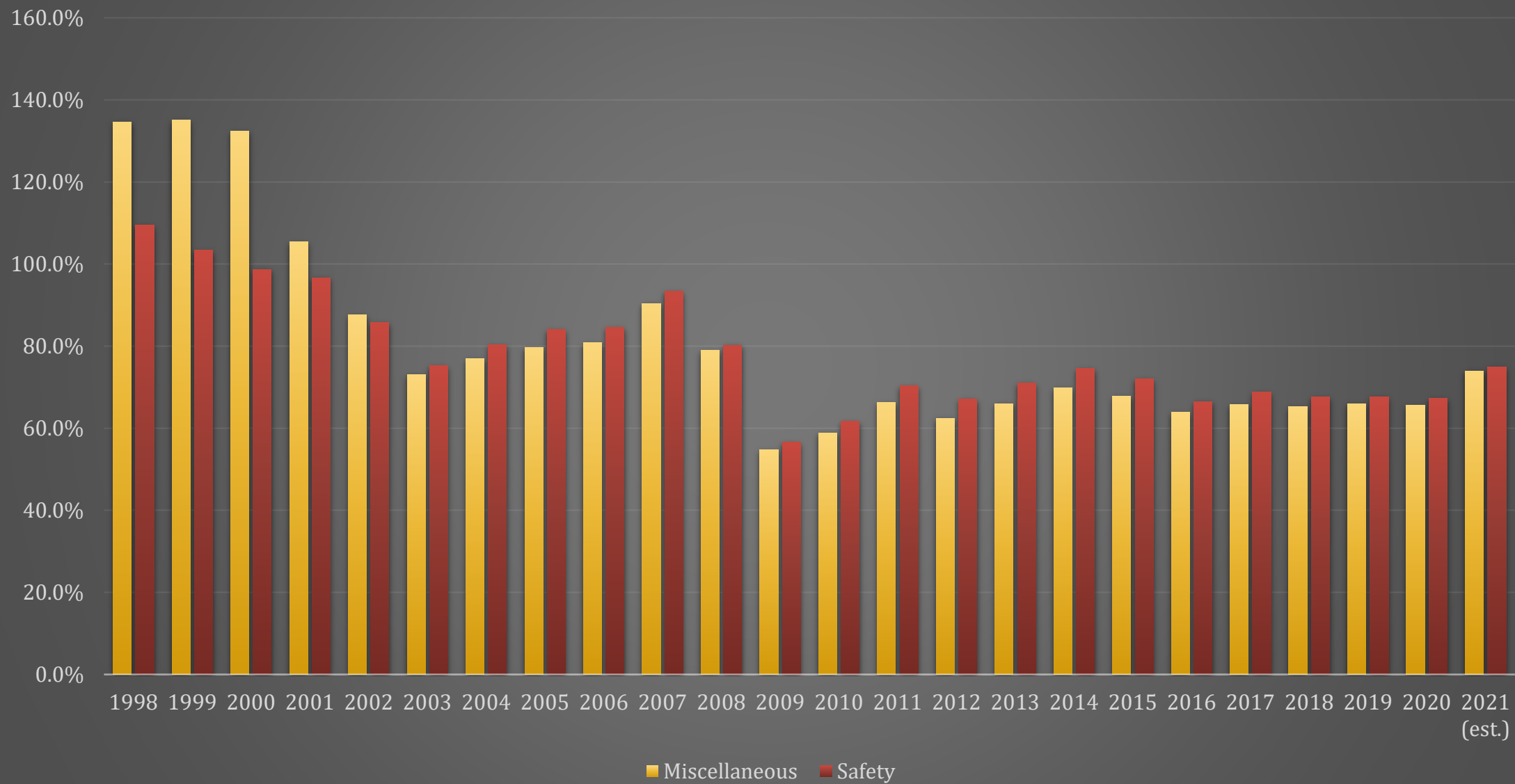
CalPERS Investment Rate of Return History



Impact on Normal Cost

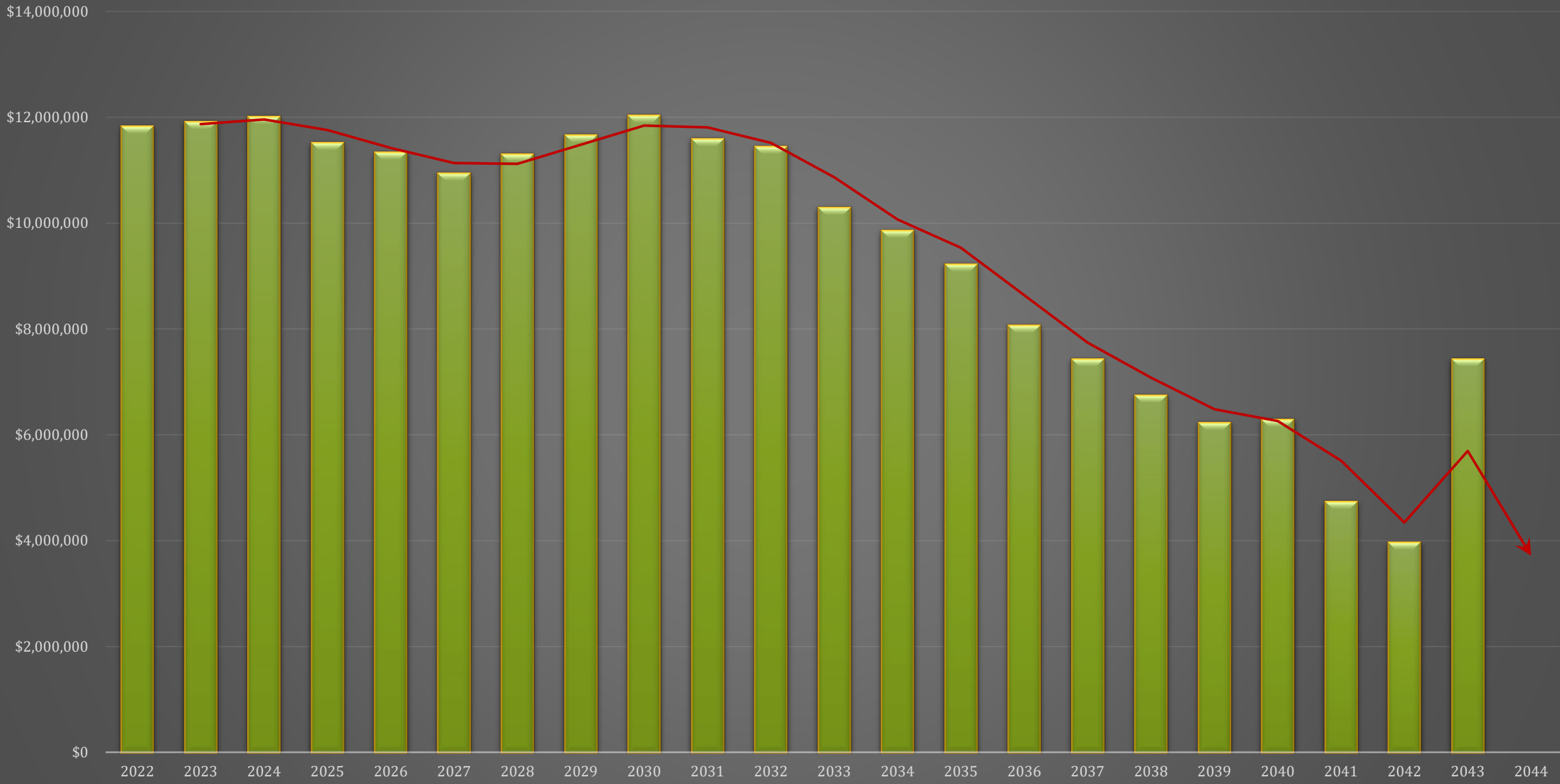
<u>Plan</u>	<u>Increase (est.)</u>
Miscellaneous – Classic	1.4% to 3.5%
Miscellaneous – PEPPRA	0.7% to 1.6%
Safety – Classic	1.5% to 6.4%
Safety - PEPPRA	1.0% to 2.6%

City of Chico CalPERS Funding Status History



New Estimated UAL Payments – Investment Return and new Discount Rate Impact Only

Attachment A



What has been done...

- **California Public Employees Pension Reform Act (PEPRA) became effective for new employees after 1/1/2013**
 - **New benefit tiers vs. Classic member benefit tiers**
 - **2% at 62 vs. 3% at 60 for Miscellaneous Plan**
 - **2.7% at 57 vs. 3% at 50 for Safety Plan**

What has been done...

- **Employees pay their share of “normal cost.” In prior years, City paid employer and at least some (in some cases all) of employee cost. This was a standard practice among public agencies.**
- **Negotiations with employee groups for additional employee contributions have occurred and are ongoing.**
 - **Employees pay over \$500,000 annually towards employer’s share**

City of Chico Normal Cost Share

CalPERS Miscellaneous - Classic						
	Employer Share	Employee Base Share		Employee Cost Sharing		Total Employee Contribution
CME	7.54%	8%	+	6%	=	14.00%
CPSA	7.54%	8%	+	6%	=	14.00%
CNF	10.54%	8%	+	3%	=	11.00%
DIR	10.54%	8%	+	3%	=	11.00%
L39	10.54%	8%	+	3%	=	11.00%
SEIU	10.54%	8%	+	3%	=	11.00%
UPEC	6.86%	8%	+	6.68%	=	14.68%

CalPERS Miscellaneous - PEPRA						
	Employer Share	Employee Base Share		Employee Cost Sharing		Total Employee Contribution
CME	7.54%	7.50%	+	6%	=	13.50%
CPSA	7.54%	7.50%	+	6%	=	13.50%
CNF	10.54%	7.50%	+	3%	=	10.50%
DIR	10.54%	7.50%	+	3%	=	10.50%
L39	10.54%	7.50%	+	3%	=	10.50%
SEIU	10.54%	7.50%	+	3%	=	10.50%
UPEC	6.86%	7.50%	+	6.68%	=	14.18%

CalPERS SAFETY - Classic						
	Employer Share	Employee Base Share		Employee Cost Sharing		Total Employee Contribution
CFSM	19.42%	9%	+	3%	=	12.00%
CPM	19.42%	9%	+	3%	=	12.00%
CPOA*	19.42%	9%	+	3%	=	12.00%
IAFF	19.42%	9%	+	3%	=	12.00%

CalPERS SAFETY - PEPRA						
	Employer Share	Employee Base Share		Employee Cost Sharing		Total Employee Contribution
CFSM	19.42%	13.75%	+	3%	=	16.75%
CPM	19.42%	13.75%	+	3%	=	16.75%
CPOA*	19.42%	13.75%	+	3%	=	16.75%
IAFF	22.42%	13.75%	+	0%	=	13.75%

*As of July 2022 CPOA will cost share an add'l 3% and another 3% in July 2023. Ultimately CPOA will be "picking up" 9% of Employer share

What has been done...

- **Prepay UAL in July each year**
 - **Cash payment savings total \$364,900 in FY2021-22**
- **Creation of Section 115 Pension Stabilization Trust**
 - **\$2.7 million set aside as of January 2022 for future pension costs**
- **New Budget Policy D.1.c.**
 - **50% of financial surplus in the General Fund will be allocated to the Pension Stabilization Trust Fund**

What has been done...

- **City Management has engaged CalPERS leadership**
 - **Attendance at CalPERS Board Meetings**
 - **Participate in California League of Cities dialogue**



Finance Committee Agenda Report

Meeting Date: **2/23/22**

TO: Finance Committee
FROM: Barbara Martin, Deputy Director - Finance
RE: Summary Monthly Financial Report for January 2022

REPORT IN BRIEF:

The Deputy Director - Finance presents to the Finance Committee the Monthly Financial Reports as of January 31, 2022 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:

The attached Summary Financial Report includes the Financial Summary by Fund, Fund Income Statements for Highlighted Funds, Department Operating Summary Reports, Cash Flow Projection, and an Investment Portfolio Report as referenced in the Table of Contents, through January 31, 2022.

Submitted by:


Barbara Martin, Deputy Director – Finance

Reviewed and Approved by:

Approved by:


Scott Dowell, Administrative Services Director


Mark Orme, City Manager

DISTRIBUTION:

City Clerk (2)

ATTACHMENTS:

Summary Monthly Financial Report

CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS
TABLE OF CONTENTS
January 31, 2022



	<u>PAGE</u> <u>REFERENCE</u>
FINANCIAL SUMMARY BY FUND	2-10
FUND INCOME STATEMENTS - (HIGHLIGHTED FUNDS)	
GENERAL FUND	F001 11-16
PARK FUND	F002 17-18
TRANSPORTATION	F212 19-20
GAS TAX	F307 21
SEWER - WPCP CAPACITY	F321 22
SEWER - ENTERPRISE	F850 23-25
SEWER - RESERVE	F851 26
PARKING REVENUE	F853 27-28
AIRPORT ENTERPRISE	F856 29-30
PRIVATE DEVELOPMENT - BUILDING	F871 31-32
PRIVATE DEVELOPMENT - PLANNING	F872 33-34
PRIVATE DEVELOPMENT - ENGINEERING	F873 35-36
PRIVATE DEVELOPMENT - FIRE	F874 37-38
DEPARTMENT OPERATING SUMMARY REPORTS	
ADMINISTRATIVE SERVICES	39-42
CITY ATTORNEY	43-44
CITY CLERK	45-47
CITY MANAGER	48-50
COMMUNITY DEVELOPMENT	51-55
FIRE	56-58
HUMAN RESOURCES & RISK MANAGEMENT	59-62
POLICE	63-66
PUBLIC WORKS - ENGINEERING	67-73
PUBLIC WORKS - OPERATIONS & MAINTENANCE	74-81
CASH FLOW PROJECTION	82
INVESTMENT PORTFOLIO REPORT	83

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
General Fund									
001 General	21,761,810	24,311,371	30,488,623	(4,694,653)	10,889,905	62,301,002	60,787,949	(11,776,226)	11,498,637
002 Park	(81,295)	26,352	1,914,311	1,172,983	(796,271)	53,500	5,409,508	5,437,304	1
003 Emergency Reserve	10,385,373	0	0	219,483	10,604,856	0	0	608,857	10,994,230
004 General Fund Deficit	0	0	0	0	0	0	0	0	0
006 Compensated Absence Reserve	1,513,524	0	0	0	1,513,524	0	0	0	1,513,524
008 American Recue Plan Act of 2021	11,746	648,670	2,343,449	(236,927)	(1,919,960)	12,582,944	21,584,599	(291,843)	(9,281,752)
009 Debt Service Fund	0	4,446,970	4,729,160	282,190	0	0	506,322	506,322	0
050 Donations	603,001	116,715	158,315	0	561,401	174,679	545,568	0	232,112
051 Arts and Culture	34,658	0	34,669	0	(11)	0	34,593	0	65
052 Specialized Community Services	2,400,093	0	1,227,094	0	1,172,999	0	2,568,218	168,126	1
315 General Plan Reserve	757,101	0	37,770	82,691	802,022	0	74,122	196,989	879,968
316 CASp Certification and Training Fund	101,917	7,175	0	0	109,092	24,000	0	0	125,917
920 REVOLVING	0	0	0	0	0	0	0	0	0
TOTAL General Fund	37,487,928	29,557,253	40,933,391	(3,174,233)	22,937,557	75,136,125	91,510,879	(5,150,471)	15,962,703
Enterprise Funds									
320 Sewer-Trunk Line Capacity	5,595,917	496,840	879,564	2,652	5,215,845	948,000	5,326,619	(79,211)	1,138,087
321 Sewer-WPCP Capacity	70,646	613,955	0	(22,571)	662,030	1,283,700	25,674	(1,178,655)	150,017
322 Sewer-Main Installation	681,275	89,464	0	0	770,739	101,900	636,649	0	146,526
323 Sewer-Lift Stations	351,627	34,813	0	0	386,440	56,800	0	0	408,427
850 Sewer	132,167,435	4,744,443	3,692,448	(508,583)	132,710,847	12,055,000	11,520,568	(2,736,944)	129,964,923
851 WPCP Capital Reserve	18,245,094	0	127,497	477,875	18,595,472	0	8,966,772	493,624	9,771,946
852 Sewer Debt Service	(21,580,290)	0	(67,647)	(70,733)	(21,583,376)	0	2,459,052	2,459,053	(21,580,289)
853 Parking Revenue	3,718,067	390,896	458,069	233,327	3,884,221	416,000	1,713,257	288,243	2,709,053
854 Parking Revenue Reserve	1,140,549	0	67,963	0	1,072,586	0	801,933	0	338,616
856 Airport	12,743,946	467,113	364,751	(65,920)	12,780,388	565,000	1,015,537	288,434	12,581,843
857 Airport Improvement Grants	7,826,988	2,764,696	3,109,850	0	7,481,834	16,182,797	17,789,249	0	6,220,536
862 Private Development	(161,717)	993,109	0	0	831,392	0	0	0	(161,717)
863 Subdivisions	(17,965)	403	366,932	0	(384,494)	1,131,333	1,052,378	0	60,990
871 Private Development - Building	2,163,172	886,190	884,867	53	2,164,548	1,889,100	2,421,692	120,959	1,751,539
872 Private Development - Planning	835,621	338,922	397,807	15,078	791,814	795,400	1,032,505	52,154	650,670
873 Private Development - Engineering	517,913	405,483	382,311	6,396	547,481	555,000	767,627	74,457	379,743
874 Private Development - Fire	579,948	207,408	175,006	6,548	618,898	332,500	250,044	28,725	691,129
875 Cannabis Permit Program	(1,618)	44,560	75,287	0	(32,345)	101,368	99,750	0	0
876 City Recreation	0	125,767	323,790	300,000	101,977	579,700	427,186	300,000	452,514
960 GASB 68-Fund 850	(7,626,829)	0	0	0	(7,626,829)	0	0	0	(7,626,829)
961 GASB 68-Fund 853	(1,374,638)	0	0	0	(1,374,638)	0	0	0	(1,374,638)

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
962 GASB 68-Fund 856	(1,067,153)	0	0	0	(1,067,153)	0	0	0	(1,067,153)
963 GASB 68-Fund 863	(7,626,829)	0	0	0	(7,626,829)	0	0	0	(7,626,829)
TOTAL Enterprise Funds	147,181,159	12,604,062	11,238,495	374,122	148,920,848	36,993,598	56,306,492	110,839	127,979,104
Capital Improvement Funds									
300 Capital Grants/Reimbursements	(834,334)	2,500,362	2,898,259	0	(1,232,231)	58,439,447	57,588,114	3,500	20,499
301 Building/Facility Improvement	130,356	0	0	0	130,356	0	73,646	0	56,710
303 Passenger Facility Charges	361,225	0	0	0	361,225	0	0	0	361,225
305 Bikeway Improvement	1,511,888	170,920	29,805	0	1,653,003	345,000	1,637,961	(3,450)	215,477
306 In Lieu Offsite Improvement	331,669	10,105	0	0	341,774	40,000	161,837	0	209,832
308 Street Facility Improvement	11,910,490	2,006,143	772,408	0	13,144,225	3,967,700	14,121,948	(39,677)	1,716,565
309 Storm Drainage Facility	2,514,469	309,803	271,948	0	2,552,324	300,000	2,371,552	(3,000)	439,917
312 Remediation Fund	501,024	0	28,373	0	472,651	0	506,022	5,000	2
330 Community Park	6,897,055	448,905	1,484,896	0	5,861,064	800,000	2,327,889	(8,000)	5,361,166
332 Bidwell Park Land Acquisition	(859,963)	12,830	0	0	(847,133)	70,000	6,257	(700)	(796,920)
333 Linear Parks/Grnws	936,228	68,630	11,944	0	992,914	100,000	194,048	(1,000)	841,180
335 Street Maintenance Equipment	1,514,378	63,669	0	0	1,578,047	60,000	1,237,384	(600)	336,394
336 Administrative Building	(439,546)	8,225	0	0	(431,321)	100,000	5,989	(1,000)	(346,535)
337 Fire Protection Building and Equipment	1,027,563	111,324	917	0	1,137,970	350,000	35,748	(3,500)	1,338,315
338 Police Protection Building and Equipment	4,253,968	156,983	51,153	0	4,359,798	600,000	1,656,340	(6,000)	3,191,628
340 Fund 340 - Neighborhood Parks	3,128,957	(119,223)	0	0	3,009,734	215,000	627,606	(2,150)	2,714,201
347 Zone I - Neighborhood Parks	0	(544)	0	0	(544)	0	0	0	0
400 Capital Projects	2,251,641	6,786	3,926,970	0	(1,668,543)	760,000	3,679,077	0	(667,436)
410 Bond Proceeds from Former RDA	124,275	(99)	14,215	0	109,961	0	62,958	0	61,317
931 Technology Replacement	416,047	0	223,628	424,788	617,207	0	1,685,976	1,274,363	4,434
932 Fleet Replacement	1,186,527	22,834	276,281	2,084,632	3,017,712	0	3,732,441	2,612,135	66,221
933 Facility Maintenance	331,297	0	109,383	100,000	321,914	0	619,891	300,000	11,406
934 Prefunding Equipment Liability Reserve- Police Dept.	315,658	0	0	0	315,658	0	168,518	0	147,140
938 Prefunding Equipment Liability Reserve-Fire Dept.	487,066	0	20,703	473,959	940,322	0	956,312	473,959	4,713
943 Public Infrastructure Replacement	2,539,424	0	645,661	146,540	2,040,303	0	3,010,057	1,520,000	1,049,367
TOTAL Capital Improvement Funds	40,537,362	5,777,653	10,766,544	3,229,919	38,778,390	66,147,147	96,467,571	6,119,880	16,336,818
Internal Service Funds									
010 City Treasury	3,892	446,153	16,227	0	433,818	1,228,000	1,228,000	0	3,892
900 General Liability Insurance Reserve	699,402	1,448,294	1,737,607	0	410,089	1,969,253	2,248,288	0	420,367
901 Work Compensation Insurance Reserve	(406,643)	1,159,270	1,037,448	0	(284,821)	1,752,942	1,752,942	0	(406,643)
902 Unemployment Insurance Reserve	253,523	26,714	2,565	0	277,672	37,134	50,000	0	240,657
903 CalPERS Unfunded Liability Reserve	3,309,260	7,249,901	10,602,176	0	(43,015)	11,662,394	10,602,176	0	4,369,478

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
904 Pension Stabilization Trust	2,042,842	61,166	3,318	250,000	2,350,690	0	0	1,000,000	3,042,842
929 Central Garage	58,630	612,027	1,151,730	(6,716)	(487,789)	2,033,218	2,027,488	(20,149)	44,211
930 Municipal Buildings Maintenance	(2,858)	458,209	787,070	(11,932)	(343,651)	1,545,341	1,560,910	(35,796)	(54,223)
935 Information Technology	143,701	961,332	1,537,364	0	(432,331)	2,408,526	2,575,055	0	(22,828)
964 GASB 68-Fund 929	(2,399,587)	0	0	0	(2,399,587)	0	0	0	(2,399,587)
965 GASB 68-Fund 930	(1,718,297)	0	0	0	(1,718,297)	0	0	0	(1,718,297)
966 GASB 68-Fund 935	(3,683,789)	0	0	0	(3,683,789)	0	0	0	(3,683,789)
TOTAL Internal Service Funds	(1,699,924)	12,423,066	16,875,505	231,352	(5,921,011)	22,636,808	22,044,859	944,055	(163,920)
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(43,899)	42,666	2,052	2,052	(1,233)	97,350	65,070	6,156	(5,463)
099 Supp Law Enforcement Service	0	302,034	123,357	3,210	181,887	286,111	295,740	9,629	0
100 Grants-Operating Activities	196,899	7,586	158,741	9,395	55,139	529,631	619,116	(91,690)	15,724
201 Community Development Blk Grant	311,234	0	652,883	10,506	(331,143)	3,477,521	3,488,046	31,518	332,227
203 Community Development Blk Grant - DR	(7,357)	0	44,401	0	(51,758)	32,496,114	32,488,757	0	0
204 HOME - State Grants	1,767,708	0	0	0	1,767,708	15,000	158,638	0	1,624,070
206 HOME - Federal Grants	5,574,819	1,025,593	1,274,905	0	5,325,507	2,764,463	2,809,213	0	5,530,069
210 PEG - Public, Educational & Government Access	463,928	50,888	132,339	0	382,477	100,000	246,540	0	317,388
211 Traffic Safety	(4,157)	11,234	0	(6,667)	410	20,000	0	(20,000)	(4,157)
212 Transportation	4,590,841	1,016,177	753,508	(33,333)	4,820,177	3,047,394	6,551,744	(100,000)	986,491
213 Abandoned Vehicle Abatement	(36,812)	16,446	121,365	47,517	(94,214)	60,000	223,860	164,070	(36,602)
217 Asset Forfeiture	23,955	9,842	10,068	0	23,729	0	10,204	0	13,751
220 Assessment District Administration	60,647	1,174	0	0	61,821	1,174	0	0	61,821
307 Gas Tax	5,878,829	1,934,080	2,049,476	(683,333)	5,080,100	6,523,471	7,351,624	(2,050,000)	3,000,676
316 CASp Certification and Training Fund	101,917	0	4,553	0	97,364	0	47,734	0	54,183
392 Affordable Housing	56,102,408	323,502	217,470	(10,506)	56,197,934	285,000	1,065,205	(31,518)	55,290,685
TOTAL Special Revenue Funds	74,980,960	4,741,222	5,545,118	(661,159)	73,515,905	49,703,229	55,421,491	(2,081,835)	67,180,863
<u>Redevelopment Funds</u>									
TOTAL Redevelopment Funds	0	0	0	0	0	0	0	0	0
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	4,776,129	0	0	(8,014,281)	(3,238,152)	8,375,528	0	(8,014,281)	5,137,376
390 Successor Agency to the Chico RDA	821,211	1,884	1,935,294	8,014,281	6,902,082	51,000	2,031,322	1,709,941	550,830
395 CalHome Grant - RDA	329,890	0	0	0	329,890	0	0	0	329,890
396 HRBD Remediation Monitoring	806,948	0	32,065	0	774,883	0	56,200	0	750,748
399 Chico Urban Area JPFA	1,619,657	2,518,874	10,309	(1,188,657)	2,939,565	1,920,000	36,828	0	3,502,829
661 2017 TARBS-A DEBT SERVICE	105	0	821,538	0	(821,433)	0	6,304,340	6,304,340	105
959 JPFA Reserve	0	0	0	1,188,657	1,188,657	0	0	0	0

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
TOTAL Successor Agency Funds	8,353,940	2,520,758	2,799,206	0	8,075,492	10,346,528	8,428,690	0	10,271,778
<u>Assessment District Funds</u>									
443 Eastwood Assessment Capital	(23,477)	6,621	1,174	0	(18,030)	0	0	0	(23,477)
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	78,586	0	26,805	0	51,781	0	0	0	78,586
TOTAL Assessment District Funds	547,886	6,621	27,979	0	526,528	0	0	0	547,886
<u>Maintenance District Funds</u>									
101 CMD No. 1 - Springfield Estates	0	3,685	5,809	0	(2,124)	13,655	14,412	7,598	6,841
102 CMD No. 2 - Springfield Manor	(22,908)	4,288	5,748	0	(24,368)	8,239	9,685	0	(24,354)
103 CMD No. 3 - Skyway Park	0	3,027	3,206	0	(179)	7,832	7,268	905	1,469
104 CMD No. 4 - Target Shopping Center	0	1,520	1,981	0	(461)	5,014	4,538	626	1,102
105 CMD No. 5 - Chico Mall	8,459	4,168	1,403	0	11,224	5,008	5,075	0	8,392
106 CMD No. 6 - Charolais Estates	3,460	1,077	858	0	3,679	1,892	4,571	0	781
111 CMD No. 11 - Vista Canyon	0	3,271	5,911	0	(2,640)	13,655	13,172	7,247	7,730
113 CMD No. 13 - Olive Grove Estates	0	4,451	5,236	0	(785)	10,877	16,343	8,381	2,915
114 CMD No. 14 - Glenshire	0	836	708	0	128	1,368	1,700	8	(324)
116 CMD No. 16 - Forest Ave/Hartford	1,095	1,552	872	0	1,775	2,329	3,370	0	54
117 CMD No. 17 - SHR 99/E. 20th Street	9,951	0	0	0	9,951	0	0	0	9,951
118 CMD No. 18 - Lowes	(2,507)	2,065	2,655	0	(3,097)	3,872	3,506	0	(2,141)
121 CMD No. 21 - E. 20th Street/Forest Avenue	1,928	3,082	3,206	0	1,804	5,142	9,170	961	(1,139)
122 CMD No. 22 - Oak Meadows Condos	0	1,721	1,576	0	145	4,047	3,527	84	604
123 CMD No. 23 - Foothill Park No. 11	0	4,443	5,643	0	(1,200)	9,229	10,690	630	(831)
126 CMD No. 26 - Manzanita Estates	157	0	0	0	157	0	0	0	157
127 CMD No. 27 - Bidwell Vista	0	2,936	2,324	0	612	5,532	7,205	2,014	341
128 CMD No. 28 - Burney Drive	0	187	114	0	73	320	559	0	(239)
129 CMD No. 29 - Black Hills Estates	748	887	702	0	933	1,636	2,516	186	54
130 CMD No. 30 - Foothill Park Unit I	0	3,879	5,988	0	(2,109)	9,812	8,916	2,353	3,249
131 CMD No. 31 - Capshaw/Smith Subdivision	(597)	0	173	0	(770)	0	0	0	(597)
132 CMD No. 32 - Floral Garden Subdivision	2,087	1,222	1,006	0	2,303	2,172	4,294	0	(35)
133 CMD No. 33 - Eastside Subdivision	0	2,772	5,181	0	(2,409)	7,017	7,472	2,448	1,993
136 CMD No. 36 - Duncan Subdivision	(942)	1,205	2,262	0	(1,999)	2,009	1,828	0	(761)
137 CMD No. 37 - Springfield Drive	4,440	765	479	0	4,726	1,531	1,367	0	4,604
147 CMD No. 47 - US Rents	4,710	0	0	0	4,710	0	0	0	4,710

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
160 CMD No. 60 - Camden Park	2,920	0	0	0	2,920	0	0	0	2,920
161 CMD No. 61 - Ravenshoe	6,717	973	598	0	7,092	1,889	1,613	0	6,993
163 CMD No. 63 - Fleur De Parc	12,622	486	0	0	13,108	877	233	0	13,266
164 CMD No. 64 - Eaton Village	41,630	2,746	959	0	43,417	4,869	5,412	0	41,087
165 CMD No. 65 - Parkway Village	18,384	6,482	4,672	0	20,194	13,330	11,586	0	20,128
166 CMD No. 66 - Heritage Oak	0	4,297	3,532	0	765	9,611	9,211	473	873
167 CMD No. 67 - Cardiff Estates	10,401	1,780	968	0	11,213	3,056	2,750	0	10,707
168 CMD No. 68 - Woest Orchard	37,182	1,301	173	0	38,310	2,239	1,523	0	37,898
169 CMD No. 69 - Carriage Park	16,031	4,764	4,363	0	16,432	9,785	8,934	0	16,882
170 CMD No. 70 - EW Heights	13,068	2,735	1,252	0	14,551	4,954	4,316	0	13,706
171 CMD No. 71 - Hyde Park	4,395	4,289	2,504	0	6,180	7,046	7,135	0	4,306
173 CMD No. 73 - Walnut Park Subdivision	36,928	10,484	8,015	0	39,397	17,576	12,891	0	41,613
175 CMD No. 75 - Alamo Avenue	(994)	2,382	1,688	0	(300)	4,542	4,908	0	(1,360)
176 CMD No. 76 - Lindo Channel Estates	5,838	1,656	1,380	0	6,114	3,315	2,854	0	6,299
177 CMD No. 77 - Ashby Park	70,241	10,698	10,344	0	70,595	19,366	13,775	0	75,832
178 CMD No. 78 - Creekside Subdivision	48,970	2,126	0	0	51,096	3,456	1,839	0	50,587
179 CMD No. 79 - Mission Ranch Commercial	11,639	4,104	4,034	0	11,709	8,302	6,533	0	13,408
180 CMD No. 80 - Home Depot	265,186	10,956	3,481	0	272,661	21,914	8,455	0	278,645
181 CMD No. 81 - Aspen Glen	138,861	15,395	11,779	0	142,477	28,177	22,416	0	144,622
182 CMD No. 82 - Meadowood	57,346	5,476	2,817	0	60,005	10,510	8,099	0	59,757
183 CMD No. 83 - Eiffel Estates	44,781	1,451	625	0	45,607	2,565	2,018	0	45,328
184 CMD No. 84 - Raley's East Avenue	0	2,976	6,256	0	(3,280)	12,856	10,943	5,039	6,952
185 CMD No. 85 - Highland Park	35,229	3,535	989	0	37,775	6,680	6,430	0	35,479
186 CMD No. 86 - Marigold Park	27,723	2,841	1,757	0	28,807	5,032	4,907	0	27,848
189 CMD No. 89 - Heritage Oaks	24,579	4,424	2,473	0	26,530	8,256	8,403	0	24,432
190 CMD No. 90 - Amber Grove/Greenfield	3,816	3,327	7,512	0	(369)	1,999	13,308	3,775	(3,718)
191 CMD No. 91 - Stratford Estates	33,592	991	0	0	34,583	1,869	888	0	34,573
193 CMD No. 93 - United Health Care	11,546	1,417	888	0	12,075	2,836	2,058	0	12,324
194 CMD No. 94 - Shastan at Holly	13,566	433	173	0	13,826	803	894	0	13,475
195 CMD No. 95 - Carriage Park Phase II	20,014	13,496	11,714	0	21,796	27,268	26,951	0	20,331
196 CMD No. 96 - Paseo Haciendas Phase I	11,521	627	117	0	12,031	1,080	1,065	0	11,536
197 CMD No. 97 - Stratford Estates Phase II	45,697	6,399	4,286	0	47,810	11,295	8,343	0	48,649
198 CMD No. 98 - Foothill Park East	91,490	3,309	0	0	94,799	6,096	11,146	0	86,440
199 CMD No. 99 - Marigold Estates Phase II	35,849	3,444	2,196	0	37,097	6,683	5,026	0	37,506
500 CMD No. 500 - Foothill Park Unit 1	52,088	92,583	58,456	0	86,215	169,389	137,642	0	83,835
501 CMD No. 501 - Sunwood	2,127	0	0	0	2,127	0	0	0	2,127
502 CMD No. 502 - Peterson	28,580	2,606	1,150	0	30,036	4,796	6,489	0	26,887

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
503 CMD No. 503 - Nob Hill	147,865	31,743	22,080	0	157,528	56,925	42,933	0	161,857
504 CMD No. 504 - Scout Court	8,697	334	117	0	8,914	620	560	0	8,757
505 CMD No. 505 - Whitehall Park	25,303	1,013	114	0	26,202	1,672	787	0	26,188
506 CMD No. 506 - Shastan at Idyllwild	24,404	7,354	6,538	0	25,220	12,825	11,145	0	26,084
507 CMD No. 507 - Ivy Street Business Park	6,000	748	108	0	6,640	1,040	1,110	0	5,930
508 CMD No. 508 - Pleasant Valley Estates	11,398	2,821	2,530	0	11,689	5,649	4,920	0	12,127
509 CMD No. 509 - Hidden Park	3,376	1,298	681	0	3,993	1,948	1,730	0	3,594
510 CMD No. 510 - Marigold Village	13,947	1,370	774	0	14,543	2,746	2,188	0	14,505
511 CMD No. 511 - Floral Gardens	2,729	1,182	1,138	0	2,773	2,366	1,998	0	3,097
512 CMD No. 512 - Dominic Park	19,525	2,905	2,382	0	20,048	5,636	5,575	0	19,586
513 CMD No. 513 - Almond Tree RV Park	15,291	1,015	1,011	0	15,295	2,030	976	0	16,345
514 CMD No. 514 - Pheasant Run Plaza	10,560	4,468	2,454	0	12,574	4,469	3,155	0	11,874
515 CMD No. 515 - Longboard	20,077	1,230	1,118	0	20,189	2,692	2,095	0	20,674
516 CMD No. 516 - Bidwell Ridge	11,865	0	114	0	11,751	0	0	0	11,865
517 CMD No. 517 - Marion Court	14,472	540	117	0	14,895	1,007	946	0	14,533
518 CMD No. 518 - Stonehill	21,750	665	0	0	22,415	1,066	282	0	22,534
519 CMD No. 519 - Windchime	1,374	2,056	2,266	0	1,164	5,760	4,727	0	2,407
520 CMD No. 520 - Brenni Ranch	7,647	1,752	1,499	0	7,900	3,293	3,265	0	7,675
521 CMD No. 521 - PM 01-12	78,516	3,083	352	0	81,247	5,392	1,154	0	82,754
522 CMD No. 522 - Vial Estates	(5,263)	2,356	1,300	0	(4,207)	4,242	3,483	0	(4,504)
523 CMD No. 523 - Shastan at Chico Canyon	19,649	2,574	1,397	0	20,826	4,391	3,569	0	20,471
524 CMD No. 524 - Richmond Park	54,268	5,561	3,149	0	56,680	10,244	9,678	0	54,834
525 CMD No. 525 - Husa Ranch	113,156	30,400	20,687	0	122,869	56,872	43,108	0	126,920
526 CMD No. 526 - Thoman Court	17,409	2,617	1,694	0	18,332	5,223	3,959	0	18,673
527 CMD No. 527 - Shastan at Forest Avenue	6,416	1,718	1,073	0	7,061	3,159	3,845	0	5,730
528 CMD No. 528 - Lake Vista	212,165	13,274	3,947	0	221,492	24,408	15,265	0	221,308
529 CMD No. 529 - Esplanade Village	20,589	2,927	2,562	0	20,954	5,590	4,416	0	21,763
530 CMD No. 530 - Brentwood	467,560	44,777	32,773	0	479,564	83,780	53,665	0	497,675
531 CMD No. 531 - Mariposa Vista	46,581	6,096	4,785	0	47,892	11,559	11,564	0	46,576
532 CMD No. 532 - Raptor Ridge	13,864	609	123	0	14,350	1,221	682	0	14,403
533 CMD No. 533 - Channel Estates	10,628	2,271	1,212	0	11,687	4,243	3,537	0	11,334
534 CMD No. 534 - Marigold Gardens	23,795	2,618	1,333	0	25,080	3,929	2,608	0	25,116
535 CMD No. 535 - California Park/Dead Horse Slough	1,397	5,127	4,449	0	2,075	9,666	10,703	0	360
536 CMD No. 536 - Orchard Commons	7,910	2,702	1,639	0	8,973	4,331	4,069	0	8,172
537 CMD No. 537 - Herlax Place	16,509	751	0	0	17,260	1,473	1,430	0	16,552
538 CMD No. 538 - Hidden Oaks	4,942	1,378	928	0	5,392	2,435	2,263	0	5,114
539 CMD No. 539 - Sequoyah Estates	14,354	2,318	1,470	0	15,202	4,951	4,013	0	15,292

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
540 CMD No. 540 - Park Wood Estates	13,083	764	278	0	13,569	1,338	756	0	13,665
541 CMD No. 541 - Park Vista Subdivision	7,249	1,073	587	0	7,735	2,148	1,832	0	7,565
542 CMD No. 542 - Mission Vista Hills	45,493	2,497	2,389	0	45,601	7,610	4,666	0	48,437
543 CMD No. 543 - Westmont	13,487	1,570	808	0	14,249	2,714	2,421	0	13,780
544 CMD No. 544 - Longboard Phase 2	13,846	1,797	1,062	0	14,581	3,341	2,561	0	14,626
545 CMD No. 545 - Yosemite Commons	94,398	7,121	2,536	0	98,983	13,203	6,401	0	101,200
546 CMD No. 546 - Floral Garden Estates	32,468	2,086	648	0	33,906	3,959	2,415	0	34,012
547 CMD No. 547 - Paseo Haciendas 2	4,225	362	0	0	4,587	728	834	0	4,119
548 CMD No. 548 - Baltar Estates	43,230	7,977	3,422	0	47,785	12,280	9,175	0	46,335
549 CMD No. 549 - Holly Estates	18,876	2,498	865	0	20,509	4,212	3,138	0	19,950
550 CMD No. 550 - Crouch Farr	6,239	0	0	0	6,239	0	0	(6,186)	53
551 CMD No. 551 - Monarch Park	20,314	1,796	1,017	0	21,093	3,219	2,314	0	21,219
552 CMD No. 552 - Wandering Hills	9,274	929	431	0	9,772	1,447	1,181	0	9,540
553 CMD No. 553 - Mariposa Vista Unit 1	4,164	310	124	0	4,350	621	440	0	4,345
554 CMD No. 554 - Five Mile Court	15,525	1,312	232	0	16,605	2,150	1,458	0	16,217
555 CMD No. 555 - Hannah's Court	16,644	861	232	0	17,273	1,436	604	0	17,476
556 CMD No. 556 - Valhalla Place	19,636	875	232	0	20,279	1,589	966	0	20,259
557 CMD No. 557 - Floral Arrangement	14,165	1,304	604	0	14,865	2,237	1,430	0	14,972
558 CMD No. 558 - Hillview Terrace	86,465	5,873	1,311	0	91,027	10,478	6,086	0	90,857
559 CMD No. 559 - Westside Place	29,277	12,042	7,742	0	33,577	23,707	21,129	0	31,855
560 CMD No. 560 - Mariposa Vista Unit 2	33,488	7,074	7,171	0	33,391	12,378	12,788	0	33,078
561 CMD No. 561 - Jensen Park	19,558	1,018	348	0	20,228	1,804	1,737	0	19,625
562 CMD No. 562 - Belvedere Heights	75,411	10,249	4,730	0	80,930	18,869	15,976	0	78,304
563 CMD No. 563 - Sparrow Hawk Ridge	5,791	615	123	0	6,283	823	758	0	5,856
564 CMD No. 564 - Brown	53,145	1,960	0	0	55,105	3,920	553	0	56,512
565 CMD No. 565 - River Glen Subdivision	22,711	8,915	6,345	0	25,281	16,516	13,306	0	25,921
566 CMD No. 566 - Bruce Road	7,888	543	145	0	8,286	1,005	785	0	8,108
567 CMD No. 567 - Salisbury Court	6,465	341	0	0	6,806	781	757	0	6,489
568 CMD No. 568 - Shastan at Glenwood	125,239	5,859	0	0	131,098	10,737	2,887	0	133,089
569 CMD No. 569 - Sky Creek Park Subd.	14,372	6,075	2,450	0	17,997	7,864	6,234	0	16,002
570 CMD No. 570 - McKinney Ranch Subd.	24,396	3,764	1,743	0	26,417	7,264	6,169	0	25,491
571 CMD No. 571 - Symm City Subdivision	7,302	506	116	0	7,692	893	1,299	0	6,896
572 CMD No. 572 - Lassen Glen Subdivision	14,989	3,557	2,184	0	16,362	6,527	5,443	0	16,073
573 CMD No. 573 - Keystone Manor Subdivision	6,792	460	0	0	7,252	846	819	0	6,819
574 CMD No. 574 - Laburnum Estates	4,574	489	210	0	4,853	980	805	0	4,749
576 CMD No. 576 - Eaton Cottages Subd.	40,001	2,176	0	0	42,177	3,485	1,160	0	42,326
577 CMD No. 577 - Hawes Subdivision	21,324	1,274	116	0	22,482	2,272	1,370	0	22,226

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
578 CMD No. 578 - Godman Ranch Subdivision	40,600	1,924	0	0	42,524	3,695	1,987	0	42,308
579 CMD No. 579 - Manzanita Pointe Subd.	14,572	2,253	595	0	16,230	4,160	3,854	0	14,878
580 CMD No. 580 - Avalon Court Subd.	4,270	2,396	1,744	0	4,922	4,794	3,880	0	5,184
581 CMD No. 581 - Glenshire Park Subd.	26,754	1,453	116	0	28,091	2,474	1,274	0	27,954
582 CMD No. 582 - NWCSP Area & CC&RS	(1)	0	0	0	(1)	0	0	0	(1)
584 CMD No. 584 - Marthas Vineyard	10,843	837	83	0	11,597	1,678	1,137	0	11,384
586 CMD No. 586 - Meriam Park Dev. Proj.	(1)	0	22	0	(23)	0	0	0	(1)
588 CMD No. 588 - Harmony Park	(1)	0	0	0	(1)	0	0	0	(1)
589 CMD No. 589 - Lee Estates Subd.	19,219	1,665	578	0	20,306	3,332	1,931	0	20,620
590 CMD No. 590 - Baroni Park L & L District	(6,243)	0	353	0	(6,596)	0	0	0	(6,243)
591 CMD No. 591 - Ranch/Nob Hill LLD	(35,829)	8,678	4,011	0	(31,162)	15,790	11,864	0	(31,903)
941 Maintenance District Administration	0	0	94,089	0	(94,089)	174,677	189,480	14,803	0
A01 CMD A01 - Wildwood Estates	31,315	29,362	14,970	0	45,707	54,672	30,234	0	55,753
A02 CMD A02 - 16TH Street Subdivision	(2,514)	0	0	0	(2,514)	0	0	0	(2,514)
A03 CMD No. A03 - Humboldt Trails Subd	16,208	2,638	1,068	0	17,778	4,753	3,115	0	17,846
A04 CMD No. A04 - Meriam Prk Subd. PH 8	2,991	6,814	4,858	0	4,947	13,628	11,427	0	5,192
A05 CMD No. A05 - Mtn Vista Sycamore	104,415	44,846	46,804	0	102,457	83,034	63,035	0	124,414
A06 CMD No. A06 - Woodbrook Subdivision	11,545	1,179	188	0	12,536	2,366	1,997	0	11,914
A07 CMD No. A07 - Deer Park Subdivision	44,530	2,245	368	0	46,407	4,104	1,876	0	46,758
A08 CMD No. A08 - 16th & 19th St. HFH	281	286	294	0	273	829	1,036	0	74
A11 CMD A11-Crouch Farr-Lamb	4,554	1,209	284	0	5,479	(3,760)	0	6,186	6,980
A12 CMD No. A12 - Estates @ Hooker Oak	15,772	1,313	520	0	16,565	2,629	933	0	17,468
A13 CMD A13 Hampton Court	(2,051)	1,546	931	0	(1,436)	2,675	1,841	0	(1,217)
A14 CMD A14-Estates @ lindo Channel	(800)	5,378	3,583	0	995	10,273	7,868	0	1,605
A15 CMD A15 - Lassen Subdivision	(1,317)	1,891	0	0	574	3,785	0	0	2,468
A16 A16-NW Chico Specific Plan	86,255	120,318	94,897	0	111,676	230,842	199,874	0	117,223
A17 CMD A17 - Harmony Park Revised	(3,920)	6,634	4,867	0	(2,153)	10,860	7,540	0	(600)
A18 CMD A18-Faithful Est Subdivsn	(1,196)	1,426	0	0	230	2,595	0	0	1,399
A20 CMD A20-Crossroads Subdivis	3,915	4,145	1,374	0	6,686	5,990	2,911	0	6,994
A21 CMD A21 - Meriam Park Revised	224,691	44,519	217	0	268,993	62,782	4,162	0	283,311
A22 CMD A22 - Meriam Park ABC	11,075	8,256	2,270	0	17,061	13,550	5,900	0	18,725
A24 CMD A24-Hopeful Heights Subdivision	(1,196)	1,679	0	0	483	3,365	0	0	2,169
A25 CMD A25-Domicile Subdivision	(1,196)	1,892	0	0	696	3,365	0	0	2,169
A26 CMD A26- Burnap Subdivision	(1,224)	5,760	0	0	4,536	9,222	0	0	7,998
A27 CMD A27- Mariposa Manor Subdivision	(1,196)	9,917	0	0	8,721	18,866	0	0	17,670
A28 CMD A28- PM 16-03 392 East 9th Ave	(1,317)	679	0	0	(638)	2,039	0	0	722
A29 CMD A29 - Ruthie Subdivision	(2,933)	3,027	688	0	(594)	5,191	1,675	0	583

City of Chico
Fiscal Year 2021-22
Financial Report Through January 2022

	6/30/2021 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
A31 CMD A31- Meriam Park Phase H1-Block 2	0	2,308	0	0	2,308	4,769	0	0	4,769
A32 CMD A32-Carlene Place Subdivision	(1,196)	1,978	0	0	782	3,368	0	0	2,172
A33 CMD A33- PM 18-04 Karasinski	(1,196)	375	0	0	(821)	1,001	0	0	(195)
A34 CMD A34- Trinity Park Subdivision	(1,438)	4,450	0	0	3,012	8,415	0	0	6,977
A36 CMD A36- Crusader Court Subdivision	0	3,716	0	0	3,716	5,407	0	0	5,407
A37 CMD A37-Moresman Estate	0	3,059	0	0	3,059	7,792	0	0	7,792
A38 CMD A38-Covenant Court Subdivision	0	2,314	0	0	2,314	2,314	0	0	2,314
A40 CMD A40-Meriam Park Subdivisions Ph D	0	1,788	0	0	1,788	2,969	0	0	2,969
A41 CMD A41-Drake Estates	0	4,237	0	0	4,237	10,791	0	0	10,791
A42 CMD A42-Meriam Park North	0	0	0	0	0	18,644	0	0	18,644
TOTAL Maintenance District Funds	4,378,913	943,991	684,079	0	4,638,825	1,944,464	1,497,065	57,531	4,883,843
TOTAL ALL FUNDS	311,768,224	68,574,626	88,870,317	1	291,472,534	262,907,899	331,677,047	(1)	242,999,075

** End of Report **

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40201 Current Secured 1%	4,808,011.07	3,356,052.35	0.00	4,951,000.00	1,594,947.65	68
40204 Current Unsecured 1%	848,477.14	680,204.38	0.00	784,282.00	104,077.62	87
40205 Current Unitary	267,337.28	142,499.98	0.00	270,130.00	127,630.02	53
40206 Current Supplemental	201,664.10	33,752.82	0.00	100,000.00	66,247.18	34
40215 Residual Tax Increment	4,211,297.98	10,893.42	0.00	3,900,000.00	3,889,106.58	0
40225 RDA Pass Thru - Secured	415,022.60	175,386.24	0.00	326,827.00	151,440.76	54
40226 RDA Pass Thru - Unsecured	715.94	3.91	0.00	0.00	(3.91)	-
40228 CAMRPA Statutory Pass-Thru	326,067.33	204,015.00	0.00	407,110.00	203,095.00	50
40231 Prior Unsecured 1%	17,295.57	7,841.40	0.00	10,000.00	2,158.60	78
40234 Prior Unsecured Supp 1%	2,191.50	922.06	0.00	1,000.00	77.94	92
40260 In Lieu Dept of Fish and Game	7,759.30	0.00	0.00	0.00	0.00	0
40265 In Lieu Butte Housing Auth	6,830.12	0.00	0.00	6,500.00	6,500.00	0
40270 Payment In Lieu of Taxes	4,867.60	2,476.00	0.00	3,000.00	524.00	83
40290 Property Tax In Lieu of VLF	8,873,568.49	4,611,502.90	0.00	8,965,499.00	4,353,996.10	51
40295 Property Tax Admin Fee	(114,562.86)	(58,513.15)	0.00	(126,635.00)	(68,121.85)	46
Total - Property Taxes	19,876,543.16	9,167,037.31	0.00	19,598,713.00	10,431,675.69	47 / 58
40101 Sales Tax	27,957,129.71	7,481,286.44	0.00	26,300,000.00	18,818,713.56	28
40102 Sales Tax Audit	(20,671.49)	(10,545.53)	0.00	(50,000.00)	(39,454.47)	21
40103 Public Safety Augmentation	240,072.44	68,003.26	0.00	220,000.00	151,996.74	31
Total - Sales and Use Taxes	28,176,530.66	7,538,744.17	0.00	26,470,000.00	18,931,255.83	28 / 58
40460 UUT Refunds	(2,498.82)	(279.35)	0.00	(2,000.00)	(1,720.65)	14
40490 Utility User Tax - Gas	1,316,094.96	242,548.37	0.00	1,161,300.00	918,751.63	21
40491 Utility User Tax - Electric	5,317,294.55	2,437,578.88	0.00	4,911,302.00	2,473,723.12	50
40492 Utility User Tax - Telecom	318,791.42	123,393.90	0.00	200,000.00	76,606.10	62
40493 Utility User Tax - Water	1,169,340.20	725,793.52	0.00	1,214,617.00	488,823.48	60
Total - Utility Users Tax	8,119,022.31	3,529,035.32	0.00	7,485,219.00	3,956,183.68	47 / 58
40301 Business License Tax	279,869.44	221,138.56	0.00	278,000.00	56,861.44	80
40302 DPBIA Bus License Tax - Zone A	17,780.98	8,679.00	0.00	17,000.00	8,321.00	51
40303 DPBIA Bus License Tax - Zone B	8,026.97	2,865.20	0.00	8,000.00	5,134.80	36
40403 Frnch Fees-Cable	989,059.79	251,122.81	0.00	950,000.00	698,877.19	26
40404 Franchise Fees-Gas/Electric	806,959.89	0.00	0.00	775,000.00	775,000.00	0
40405 Franchise Fees-Waste Hauler	2,079,519.88	731,040.77	0.00	2,000,000.00	1,268,959.23	37
40407 Real Property Transfer Tax	531,966.71	299,069.78	0.00	340,000.00	40,930.22	88
40410 Transient Occupancy Tax	2,875,643.39	1,770,215.31	0.00	2,800,000.00	1,029,784.69	63
40414 TOT Short Term Rental	187,870.13	199,636.06	0.00	130,000.00	(69,636.06)	154
Total - Other Taxes	7,776,697.18	3,483,767.49	0.00	7,298,000.00	3,814,232.51	48 / 58
40314 Business License Tax HdL	525.00	0.00	0.00	0.00	0.00	0
40501 Animal License	28,019.24	15,270.02	0.00	32,000.00	16,729.98	48
40504 Bicycle License	440.00	540.00	0.00	0.00	(540.00)	-
40506 Bingo License	50.00	25.00	0.00	0.00	(25.00)	-
40509 Cardroom License	5,082.00	0.00	0.00	0.00	0.00	0
40510 Cardroom Employee Work Permit	1,554.00	303.50	0.00	1,200.00	896.50	25
40513 Vending Permit	907.00	341.00	0.00	2,000.00	1,659.00	17
40514 Solicitor Permit	77.00	0.00	0.00	200.00	200.00	0
40519 Uniform Fire Code Permit	33,639.50	11,117.50	0.00	35,000.00	23,882.50	32
40525 Overload/Wide Load Permit	12,278.00	5,845.80	0.00	8,000.00	2,154.20	73
40528 Vehicle for Hire Permit	543.50	801.50	0.00	3,000.00	2,198.50	27
40534 Hydrant Permit	2,467.04	1,024.00	0.00	1,900.00	876.00	54
40540 Parade Permits	2,344.00	0.00	0.00	1,000.00	1,000.00	0
40541 Street Banner Permit Fees	148.50	0.00	0.00	100.00	100.00	0
40599 Other Licenses & Permits	3,099.50	5,243.50	0.00	5,000.00	(243.50)	105
Total - Licenses and Permits	91,174.28	40,511.82	0.00	89,400.00	48,888.18	45 / 58
41220 Motor Vehicle In Lieu	80,917.04	0.00	0.00	60,000.00	60,000.00	0
41228 Homeowners - 1%	149,564.18	0.00	0.00	169,930.00	169,930.00	0
41235 Peace Officers Standards & Trg	30,357.83	0.00	0.00	20,000.00	20,000.00	0
41245 Highway Maintenance St Payment	18,000.00	7,500.00	0.00	18,000.00	10,500.00	42
41250 Mandated Cost Reimbursement	69,673.00	0.00	0.00	40,000.00	40,000.00	0
41256 Pers-Emergency Response	801,981.96	0.00	0.00	30,000.00	30,000.00	0
41257 Supp-Emergency Response	62,839.65	0.00	0.00	30,000.00	30,000.00	0
41258 Mgmt-Emergency Response	0.00	0.00	0.00	30,000.00	30,000.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2022	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2021	Actuals				
41299 Other State Revenue	1,378,162.00	3,201.00	0.00	0.00	(3,201.00)	-
41499 Other Payments from Gov't Agy	1,081.66	642.52	0.00	1,000.00	357.48	64
Total - Intergovernmental Revenues	2,592,577.32	11,343.52	0.00	398,930.00	387,586.48	3 / 58
42104 Weed & Lot Cleaning Fee	4,318.60	1,433.75	0.00	1,700.00	266.25	84
42105 State Mandated Fire Inspection	76,791.00	44,147.50	0.00	60,000.00	15,852.50	74
42107 Animal Control Impound Fees	13,444.50	7,819.00	0.00	20,000.00	12,181.00	39
42108 Feed and Care	5,661.74	2,840.89	0.00	8,000.00	5,159.11	36
42109 Dog Spay/Neuter Fines	4,620.00	2,289.09	0.00	8,000.00	5,710.91	29
42110 Impound Fees	11,922.50	3,820.50	0.00	35,000.00	31,179.50	11
42111 Repossession of Vehicle Fee	1,005.00	555.00	0.00	800.00	245.00	69
42112 Parking Citation Sign-Off Fee	43.50	478.89	0.00	0.00	(478.89)	-
42121 Animal Disposal Fees	1,575.00	1,932.00	0.00	2,500.00	568.00	77
42122 Cremation Services	5,421.50	4,830.00	0.00	4,000.00	(830.00)	121
42123 Animal Adoptions	10,095.00	9,497.00	0.00	15,000.00	5,503.00	63
42124 Micro-chipping	298.00	0.00	0.00	1,000.00	1,000.00	0
42207 Parking Meters-Lots	(775.02)	0.00	0.00	0.00	0.00	0
42220 Parking Meter In Lieu	(32.50)	0.00	0.00	0.00	0.00	0
42304 Sewer Trunk Dev. Fees	15.00	0.00	0.00	0.00	0.00	0
42404 Planning Filing Fees	0.11	0.00	0.00	0.00	0.00	0
42416 Annexation Fees	5,735.00	0.00	0.00	0.00	0.00	0
42600 Other Charges	550.00	0.00	0.00	0.00	0.00	0
42601 Parking Fine Admin Fee	1,309.15	(214.80)	0.00	0.00	214.80	-
42603 Fingerprinting Fee	1,336.00	3,668.50	0.00	18,000.00	14,331.50	20
42604 Sale of Docs/Publications	12,752.08	7,279.51	0.00	13,000.00	5,720.49	56
42605 Appeals Fee	640.00	17,312.00	0.00	500.00	(16,812.00)	+
42670 Franchise Review Fee Event	1,174.04	616.44	0.00	1,000.00	383.56	62
42699 Other Service Charges	0.00	0.00	0.00	5,000.00	5,000.00	0
43019 Administrative Fees(PBID/TBID)	20,909.64	8,374.64	0.00	13,740.00	5,365.36	61
Total - Charges for Services	178,809.84	116,679.91	0.00	207,240.00	90,560.09	56 / 58
40524 False Alarm Fines	59,268.04	15,547.64	0.00	45,000.00	29,452.36	35
43004 Criminal Fines-Court	119,197.79	50,282.06	0.00	100,000.00	49,717.94	50
43016 Parking Fines	290,001.07	208,000.47	0.00	300,000.00	91,999.53	69
43018 Administrative Citations	0.00	2,185.00	0.00	1,000.00	(1,185.00)	218
Total - Fines & Forfeitures	468,466.90	276,015.17	0.00	446,000.00	169,984.83	62 / 58
44101 Interest on Investments	189,748.67	0.00	0.00	125,000.00	125,000.00	0
44129 Other Interest Earnings	76.34	11.31	0.00	0.00	(11.31)	-
44130 Rental & Lease Income	202,087.07	74,371.23	0.00	110,000.00	35,628.77	68
44202 Late Fee-Business License	12,502.68	5,092.45	0.00	3,000.00	(2,092.45)	170
44203 Late Fee-DPBA	1,053.95	400.12	0.00	0.00	(400.12)	-
44204 Late Fee-Dog License	1,727.22	556.38	0.00	0.00	(556.38)	-
44207 Late Fee-TOT	26,990.31	17,300.61	0.00	0.00	(17,300.61)	-
44220 Bad Check Fee	324.50	74.00	0.00	0.00	(74.00)	-
Total - Use of Money & Property	434,510.74	97,806.10	0.00	238,000.00	140,193.90	41 / 58
44501 Cash Over/Short	45.87	51.37	0.00	0.00	(51.37)	-
44505 Miscellaneous Revenues	53,713.80	9,575.19	0.00	10,000.00	424.81	96
44506 Credit Card Fees	7.14	771.48	0.00	0.00	(771.48)	-
44512 Reimbursement-Subpeona/Jury Dty	2,296.08	533.60	0.00	0.00	(533.60)	-
44518 NCEDC Reimbursement	(19,311.73)	(819.92)	0.00	0.00	819.92	-
44519 Reimbursement-Other	211,313.97	406.08	0.00	50,000.00	49,593.92	1
44521 Crossing Guard Reimbursement	5,495.13	1,526.57	0.00	4,500.00	2,973.43	34
44580 Settlement Proceeds	24,476.60	20,157.20	0.00	0.00	(20,157.20)	-
46007 Sale of Real/Personal Property	11,654.59	3,105.12	0.00	0.00	(3,105.12)	-
46010 Reimb of Damage to City Prop	777.61	15,128.74	0.00	5,000.00	(10,128.74)	303
Total - Other Revenues	290,469.06	50,435.43	0.00	69,500.00	19,064.57	73 / 58
49991 Prior Year Revenue Correction	0.00	(5.00)	0.00	0.00	5.00	-
Total - Other Financing Sources	0.00	(5.00)	0.00	0.00	5.00	0 / 58
Total Revenues	68,004,801.45	24,311,371.24	0.00	62,301,002.00	37,989,630.76	39 / 58
Expenditures						
4000 Salaries - Permanent	18,273,572.58	11,320,314.48	0.00	21,489,299.00	10,168,984.52	53
4006 Salaries - Sign On Bonus	168,857.14	23,642.86	0.00	0.00	(23,642.86)	-

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2022	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2021					Budg / Time
4010 Salaries-Temporary Disability	513,599.40	116,822.07	0.00	0.00	(116,822.07)	-
4015 Salaries - Holiday Pay	644,652.35	473,595.38	0.00	511,467.00	37,871.62	93
4020 Salaries - Hourly Pay	480,812.61	249,902.34	0.00	336,100.00	86,197.66	74
4025 Salaries - Separation Payouts	364,942.56	0.00	0.00	0.00	0.00	0
4030 Salaries-Reserve Officers	0.00	0.00	0.00	18,000.00	18,000.00	0
4050 Salaries - Overtime	3,177,147.52	1,965,404.77	0.00	1,815,238.00	(150,166.77)	108
4051 Salaries - OT Reimbursable	541,008.84	537,738.98	0.00	35,600.00	(502,138.98)	+
4053 OT - Special Event/Emergency	38,788.79	20,742.33	0.00	30,100.00	9,357.67	69
4055 Salaries - Overtime - FLSA	175,386.75	93,437.75	0.00	160,000.00	66,562.25	58
4056 Salaries - CTO Payout	(11,181.57)	59,669.63	0.00	80,000.00	20,330.37	75
4070 Salaries- OES	45,343.74	0.00	0.00	28,300.00	28,300.00	0
4080 Salaries - Light Duty	178,469.28	116,958.42	0.00	0.00	(116,958.42)	-
4585 Empl. Benefit-Fitness Reimb	17,022.60	12,482.58	0.00	29,200.00	16,717.42	43
4590 Employee Benefit-Wellness Phys	38,557.00	19,104.00	0.00	52,600.00	33,496.00	36
4690 Employee Benefits Other	15,868,488.18	10,161,720.82	0.00	18,410,845.00	8,249,124.18	55
4695 Vol Fire Length of Serv Award	700.00	0.00	0.00	6,000.00	6,000.00	0
Total - Salaries & Employee Benefits	40,516,167.77	25,171,536.41	0.00	43,002,749.00	17,831,212.59	59 / 58
5000 Office Expense	58,226.28	27,757.98	0.00	69,108.00	41,350.02	40
5005 Postage & Mailing	31,094.36	14,940.19	0.00	34,941.00	20,000.81	43
5010 Outside Printing Expense	21,754.30	7,354.77	0.00	30,444.00	23,089.23	24
5050 Books/Periodicals/Software	35,638.11	34,002.36	0.00	62,812.00	28,809.64	54
5070 Special Department Expenses	50,193.16	23,064.93	0.00	18,050.00	(5,014.93)	128
5100 Materials and Supplies	56,443.30	31,592.42	0.00	70,279.00	38,686.58	45
5102 Animal Shelter Food	7,326.26	7,013.56	0.00	21,000.00	13,986.44	33
5103 Medications/Animal Care Supply	8,953.50	4,336.04	0.00	15,000.00	10,663.96	29
5105 Small Tools and Equipment	37,978.39	9,825.41	0.00	24,832.00	15,006.59	40
5110 Safety Equipment	139,051.06	26,412.64	0.00	70,984.00	44,571.36	37
5120 Clothing/Uniforms	0.00	1,231.24	0.00	500.00	(731.24)	246
5505 Equipment Maintenance/Repair	29,865.12	11,469.01	0.00	37,328.00	25,858.99	31
5515 Building Maintenance/Repair	9,527.73	548.91	0.00	5,000.00	4,451.09	11
6204 Disposal Service Expenses	0.00	0.00	0.00	900.00	900.00	0
6235 Prisoner Transport	19,490.31	4,755.00	0.00	10,593.00	5,838.00	45
6238 Ammunition	79,613.41	94,801.52	11,864.23	90,896.00	(15,769.75)	117
6239 Jail Supplies	5,356.72	2,699.48	0.00	6,450.00	3,750.52	42
6240 CSI Supplies	2,623.28	22.91	0.00	3,600.00	3,577.09	1
6241 Range Supplies	8,306.77	7,720.98	0.00	8,400.00	679.02	92
6244 Field Services	3,868.00	1,490.00	0.00	3,100.00	1,610.00	48
6246 Battery Supplies	2,309.30	488.83	0.00	2,430.00	1,941.17	20
6247 K-9 Supplies	13,869.55	7,466.75	0.00	15,000.00	7,533.25	50
6250 Donations - Expense	661.99	525.00	0.00	0.00	(525.00)	-
6260 VIPs	0.00	0.00	0.00	500.00	500.00	0
6261 Records Purge	402.82	197.15	0.00	1,435.00	1,237.85	14
6268 BINTF Expense	15,000.00	15,000.00	0.00	15,000.00	0.00	100
6280 Uniform Allow. Sworn	77,790.64	48,139.39	0.00	89,130.00	40,990.61	54
6282 Uniform Allow Civilian	17,906.50	6,269.41	0.00	26,350.00	20,080.59	24
6283 Uniform Safety Equip	106,834.99	40,502.84	0.00	83,800.00	43,297.16	48
6284 Uniforms - Turnover	3,259.06	337.44	0.00	4,650.00	4,312.56	7
6285 Uniform - Safety Vests	15,016.01	15,353.04	0.00	46,900.00	31,546.96	33
6289 Crisis Response Unit Equipment	12,302.97	3,131.90	0.00	12,000.00	8,868.10	26
6721 Related Exam Costs	1,406.03	116.94	0.00	1,000.00	883.06	12
7309 Filters	0.00	42.89	0.00	0.00	(42.89)	-
7317 Graffiti Prevention Expenses	5,379.79	5,417.19	0.00	6,500.00	1,082.81	83
7330 Aggregate Base	14,011.99	5,431.00	0.00	10,000.00	4,569.00	54
7331 Asphalt Concrete	20,236.51	38,465.63	0.00	50,000.00	11,534.37	77
7332 SS1 Emulsion	52,375.31	2,800.00	0.00	10,000.00	7,200.00	28
7334 Road Crack Filler	11,510.94	0.00	0.00	6,400.00	6,400.00	0
7335 Sand	0.00	2,270.33	0.00	1,000.00	(1,270.33)	227
7338 Storm Drain Supplies	536.40	0.00	0.00	1,500.00	1,500.00	0
7340 Traffic Paint	456.49	429.62	0.00	1,000.00	570.38	43
7341 Thermoplastic	33,420.35	31,187.33	0.00	31,000.00	(187.33)	101
7344 Traffic Signs/Hardware	17,323.58	10,233.26	0.00	14,000.00	3,766.74	73
7345 Traffic Signal Hardware/Supp.	35,607.48	3,552.05	0.00	33,000.00	29,447.95	11
7346 Street Lighting Supplies	31,130.68	21,792.21	0.00	16,000.00	(5,792.21)	136
7370 Collection System Materials	2,225.94	0.00	0.00	0.00	0.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2022	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2021					Budg / Time
Total - Materials & Supplies	1,096,285.38	570,189.55	11,864.23	1,062,812.00	480,758.22	55 / 58
5330 Contractual	1,029,085.75	180,683.40	0.00	893,996.00	713,312.60	20
5332 Contractual - Special Legal	180.00	0.00	0.00	0.00	0.00	0
5400 Professional Services	381,045.44	229,086.80	59,913.55	948,516.00	659,515.65	30
5401 Audit Services	30,763.17	695.00	0.00	30,631.00	29,936.00	2
5405 Legal & Court Costs	0.00	0.00	0.00	7,000.00	7,000.00	0
5415 Landscape Maintenance	3,712.80	1,547.00	0.00	0.00	(1,547.00)	-
5420 Laundry Services	13,119.33	6,786.38	0.00	21,000.00	14,213.62	32
5441 Portable Toilet Program	50,458.60	14,815.22	0.00	0.00	(14,815.22)	-
5550 Maint Agreements- Radios	8,288.65	4,904.41	0.00	40,000.00	35,095.59	12
5555 Maint Agreements Other	39,603.86	9,766.00	0.00	5,330.00	(4,436.00)	183
6216 Sexual Assault Exams	40,244.00	28,500.00	0.00	76,500.00	48,000.00	37
6218 Medical Testing	16,910.00	8,287.00	0.00	32,500.00	24,213.00	25
6220 Specialized Medical Testing	0.00	655.00	0.00	1,414.00	759.00	46
6224 Veterinary Expenses	4,312.19	2,534.47	0.00	7,500.00	4,965.53	34
6430 Claims Medical/Legal Costs	(207.00)	0.00	0.00	0.00	0.00	0
6701 Pre Employment Physicals	9,794.00	6,670.00	0.00	8,390.00	1,720.00	79
6702 Psychological Eval & Services	10,800.00	6,800.00	0.00	9,500.00	2,700.00	72
6703 Employee Counseling	11,178.44	4,299.40	0.00	9,000.00	4,700.60	48
6704 In-Service Medical	9,418.69	21,928.93	0.00	10,000.00	(11,928.93)	219
6706 Drug & Alcohol Testing	6,345.00	2,516.00	0.00	3,990.00	1,474.00	63
6708 Polygraphs	3,300.00	0.00	0.00	3,000.00	3,000.00	0
6710 Fingerprinting	4,486.00	1,989.00	0.00	3,800.00	1,811.00	52
6720 Testing	356.00	429.00	0.00	5,500.00	5,071.00	8
7202 Fair St Detent Pnd Mon & Main	0.00	0.00	0.00	1,750.00	1,750.00	0
7347 Weed Control	31,902.34	14,632.29	0.00	21,150.00	6,517.71	69
7375 Sweeping/Trash Disposal	237.55	250.00	0.00	625.00	375.00	40
7380 Pest Control	1,080.00	350.00	0.00	1,500.00	1,150.00	23
7394 Hazardous Materials Disposal	950.06	1,808.14	0.00	5,500.00	3,691.86	33
7413 Outside Repairs/Services Other	15,358.76	10,077.56	0.00	19,800.00	9,722.44	51
Total - Purchased Services	1,722,723.63	560,011.00	59,913.55	2,167,892.00	1,547,967.45	29 / 58
8898 Capital Lease Principal	470,475.18	0.00	0.00	0.00	0.00	0
8899 Capital Lease Interest	76,806.34	0.00	0.00	0.00	0.00	0
Total - Debt Service	547,281.52	0.00	0.00	0.00	0.00	0 / 58
7992 Capital Projects OH Allocation	81,564.74	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	743,591.54	357,491.33	509,760.84	7,782,949.00	6,915,696.83	11
8801 Major Cap Proj-Non Capitalize	576,944.92	644,365.20	(25,505.90)	0.00	(618,859.30)	-
Total - Capital Projects	1,402,101.20	1,001,856.53	484,254.94	7,782,949.00	6,296,837.53	19 / 58
5140 Advertising/Marketing	18,622.93	13,988.59	0.00	31,584.00	17,595.41	44
5160 Licenses/Permits/Fees	5,233.00	5,848.00	0.00	8,195.00	2,347.00	71
5240 Taxes	406.95	812.15	0.00	350.00	(462.15)	232
5300 Lease/Rental Expense	11,203.59	9,832.96	0.00	10,950.00	1,117.04	90
5370 Memberships/Dues	58,886.80	26,305.26	0.00	65,086.00	38,780.74	40
5380 Mileage Reimbursement	107.12	0.00	0.00	0.00	0.00	0
5385 Business Expenses	25,255.81	13,259.11	0.00	29,376.00	16,116.89	45
5386 Conference Expenses	2,103.65	7,520.61	0.00	27,160.00	19,639.39	28
5390 Training	302,335.93	225,941.37	0.00	554,394.00	328,452.63	41
5391 City-Wide Training Program	271.00	100.00	0.00	5,000.00	4,900.00	2
5465 Solid Waste Disposal	3,062.67	1,579.87	0.00	10,635.00	9,055.13	15
5480 Communications	294,174.19	152,554.10	0.00	299,335.00	146,780.90	51
6050 Elections	148,024.12	878.76	0.00	100,000.00	99,121.24	1
6053 Boards and Commissions Expense	5,885.50	4,114.00	0.00	3,500.00	(614.00)	118
6056 Meeting Expenses	16,751.28	237.38	0.00	6,500.00	6,262.62	4
6108 LAFCO Operations	197,012.53	198,838.97	3,100.00	270,000.00	68,061.03	75
6109 Economic Services	50,582.50	24,793.00	65,314.00	160,100.00	69,993.00	56
6114 Council Broadcasts	15,056.81	6,515.67	0.00	16,000.00	9,484.33	41
6115 DCBA Contract	27,340.93	8,147.92	0.00	27,500.00	19,352.08	30
6117 Public Relations Expenses	44.97	0.00	0.00	2,000.00	2,000.00	0
6150 Municipal Code Update	6,936.82	1,573.49	0.00	6,000.00	4,426.51	26
6200 Background Expenses	34,190.00	27,524.00	0.00	29,500.00	1,976.00	93
6249 Special Events Expense	0.00	364.64	0.00	2,500.00	2,135.36	15
6436 Safety Equipment	573.77	0.00	0.00	0.00	0.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2022	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2021					Budg / Time
6667 Public Information Officer Exp	1,083.01	356.33	0.00	300.00	(56.33)	119
6730 Damaged Property Reimbursement	0.00	0.00	0.00	475.00	475.00	0
7451 Volunteer Mat and Supplies	0.00	79.00	0.00	0.00	(79.00)	-
Total - Other Expenses	1,225,145.88	731,165.18	68,414.00	1,666,440.00	866,860.82	48 / 58
7500 Non-Recurring Operating	177,966.33	93,895.09	138,994.72	307,939.00	75,049.19	76
Total - Non-Recurring Operating	177,966.33	93,895.09	138,994.72	307,939.00	75,049.19	76 / 58
5030 Insurance	1,059,252.41	1,002,831.00	0.00	1,375,820.00	372,989.00	73
5260 Fuel	366,419.16	163,838.67	0.00	413,926.00	250,087.33	40
5455 Electric	837,996.07	469,229.77	0.00	889,765.00	420,535.23	53
5456 Natural Gas	33,827.26	10,689.24	0.00	30,997.00	20,307.76	34
5460 Water	31,400.44	23,242.37	0.00	39,584.00	16,341.63	59
5510 Vehicle Maintenance/Repair	1,068,775.83	318,561.13	0.00	1,225,666.00	907,104.87	26
7993 Indirect Cost Allocation	(1,990,798.00)	(710,319.68)	0.00	(2,130,959.00)	(1,420,639.32)	33
7994 Building Main Allocation	1,128,082.00	325,555.00	0.00	1,097,963.00	772,408.00	30
7996 Info Systems Allocation	1,814,736.00	756,342.00	0.00	1,854,406.00	1,098,064.00	41
Total - Allocations	4,349,691.17	2,359,969.50	0.00	4,797,168.00	2,437,198.50	49 / 58
Total Expenditures	51,037,362.88	30,488,623.26	763,441.44	60,787,949.00	29,535,884.30	51 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	16,967,438.57	(6,177,252.02)	(763,441.44)	1,513,053.00	8,453,746.46	0 / 58
Other Sources / Uses						
Operating Transfers IN						
3100 Grants Operating	0.00	0.00	0.00	123,474.00	123,474.00	0
3211 Traffic Safety	19,430.00	6,666.68	0.00	20,000.00	13,333.32	33
3212 Transportation	100,000.00	33,333.32	0.00	100,000.00	66,666.68	33
3307 Gas Tax	2,050,000.00	683,333.32	0.00	2,050,000.00	1,366,666.68	33
3901 Workers Compensation Ins Resve	687,319.00	0.00	0.00	0.00	0.00	0
Total Transfers IN	2,856,749.00	723,333.32	0.00	2,293,474.00	1,570,140.68	32 / 58
Operating Transfers OUT						
9002 Park	(3,298,744.53)	(1,171,183.01)	0.00	(5,435,504.00)	4,264,320.99	22
9003 Emergency Reserve	197,498.34	(191,285.68)	0.00	(573,857.00)	382,571.32	33
9009 Debt Service	0.00	(282,190.40)	0.00	(506,322.00)	224,131.60	56
9010 Treasury	(23,799.00)	0.00	0.00	0.00	0.00	0
9050 Donations	(2,620.00)	0.00	0.00	0.00	0.00	0
9051 Arts and Culture	(34,669.00)	0.00	0.00	0.00	0.00	0
9052 Specialized Community Svc	(2,530,000.00)	0.00	0.00	(168,126.00)	168,126.00	0
9098 Fed Local Law Enforce Blk Grnt	(138.34)	(2,052.00)	0.00	(6,156.00)	4,104.00	33
9099 Supplemental Law Enforce Serv	(6,070.00)	(3,209.68)	0.00	(9,629.00)	6,419.32	33
9100 Grants - Operating Activities	(102,539.16)	(11,194.68)	0.00	(33,584.00)	22,389.32	33
9210 PEG - Public, Education, Gov	(13,645.00)	0.00	0.00	0.00	0.00	0
9212 Transportation	(38.00)	0.00	0.00	0.00	0.00	0
9213 Abandon Vehicle Abatement	(576.00)	(47,517.45)	0.00	(164,070.00)	116,552.55	29
9300 Capital Grants/Reimbursements	0.00	0.00	0.00	(3,500.00)	3,500.00	0
9312 Remediation Fund	(585,100.18)	0.00	0.00	(5,000.00)	5,000.00	0
9315 General Plan Reserve	(83,333.34)	(33,333.32)	0.00	(100,000.00)	66,666.68	33
9320 Sewer - Trunk Line Capacity	0.00	0.00	0.00	(22,484.00)	22,484.00	0
9321 Sewer - WPCP Capacity	0.00	0.00	0.00	(18,816.00)	18,816.00	0
9392 LOW-MOD Housing Asset Fund	(4,667.00)	0.00	0.00	0.00	0.00	0
9400 Capital Projects	(1,623.00)	0.00	0.00	0.00	0.00	0
9850 Sewer	(15,792.00)	0.00	0.00	(245.00)	245.00	0
9853 Parking Revenue	(3,673.00)	0.00	0.00	0.00	0.00	0
9856 Airport	(495.00)	0.00	0.00	(354,354.00)	354,354.00	0
9857 Airport Improvement Grants	(1,405,000.00)	0.00	0.00	0.00	0.00	0
9863 Subdivisions	(102.00)	0.00	0.00	0.00	0.00	0
9871 Private Development - Building	(470,163.00)	(62,970.00)	0.00	(188,910.00)	125,940.00	33
9872 Private Development - Planning	(173,148.00)	(26,513.32)	0.00	(79,540.00)	53,026.68	33
9873 Private Development - Engineer	(100,029.00)	(13,500.00)	0.00	(40,500.00)	27,000.00	33
9874 Private Development - Fire	(73,181.00)	(11,083.32)	0.00	(33,250.00)	22,166.68	33
9876 City Recreation	0.00	(300,000.00)	0.00	(300,000.00)	0.00	100
9902 Unemployment Insurance Reserve	(14,238.00)	0.00	0.00	0.00	0.00	0
9904 Pension Stabilization Trust	0.00	(250,000.00)	0.00	(1,000,000.00)	750,000.00	25

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
9929 Central Garage	(5,494.00)	0.00	0.00	0.00	0.00	0
9930 Municipal Buildings Mtce	(63,129.00)	0.00	0.00	0.00	0.00	0
9931 Technology Replacement	(405,610.66)	(424,787.68)	0.00	(1,274,363.00)	849,575.32	33
9932 Fleet Replacement	(750,000.00)	(1,866,666.68)	0.00	(1,400,000.00)	-466,666.68	133
9933 Facility Maintenance Reserve	(229,166.66)	(100,000.00)	0.00	(300,000.00)	200,000.00	33
9935 Information Systems	(66,169.00)	0.00	0.00	0.00	0.00	0
9938 Prefund Equip Liab Res-Fire	213,320.00	(473,959.00)	0.00	(473,959.00)	0.00	100
9941 Maintenance District Admin	(46,428.55)	0.00	0.00	(57,531.00)	57,531.00	0
9943 Public Infrastructure Replcmt	(1,580,435.11)	(146,539.89)	0.00	(1,520,000.00)	1,373,460.11	10
Total Transfers OUT	(11,678,998.19)	(5,417,986.11)	0.00	(14,069,700.00)	8,651,713.89	39 / 58
Total Other Financing Sources	(9,938,892.21)	(4,694,652.79)	0.00	(11,776,226.00)	(7,081,573.21)	40 / 58
Excess Deficiency After Financing Sources / (Uses)	7,028,546.36	(10,871,904.81)	(763,441.44)	(10,263,173.00)	1,372,173.25	
Beginning Fund Balance	14,733,263.40	21,761,809.76	0.00	21,761,809.76		
Ending Fund Balance	21,761,809.76	10,889,904.95	(763,441.44)	11,498,636.76		
Ending Cash Balance	15,184,218.74	10,348,001.03				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 002 - PARK

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42501 Park Use Fees	4,144.06	8,336.51	0.00	10,000.00	1,663.49	83
42699 Other Service Charges	(224.00)	515.00	0.00	1,000.00	485.00	52
Total - Charges for Services	3,920.06	8,851.51	0.00	11,000.00	2,148.49	80 / 58
43018 Administrative Citations	325.00	0.00	0.00	0.00	0.00	0
Total - Fines & Forfeitures	325.00	0.00	0.00	0.00	0.00	0 / 58
44101 Interest on Investments	(1,970.77)	0.00	0.00	0.00	0.00	0
44131 Lease-Bidwell Park Golf Course	44,420.76	17,500.00	0.00	40,000.00	22,500.00	44
44140 Concession Income	0.00	0.00	0.00	1,500.00	1,500.00	0
Total - Use of Money & Property	42,449.99	17,500.00	0.00	41,500.00	24,000.00	42 / 58
46010 Reimb of Damage to City Prop	0.00	0.00	0.00	1,000.00	1,000.00	0
Total - Other Revenues	0.00	0.00	0.00	1,000.00	1,000.00	0 / 58
Total Revenues	46,695.05	26,351.51	0.00	53,500.00	27,148.49	49 / 58
Expenditures						
4000 Salaries - Permanent	776,814.36	479,933.97	0.00	1,053,686.00	573,752.03	46
4015 Salaries - Holiday Pay	4,050.75	4,540.52	0.00	12,500.00	7,959.48	36
4020 Salaries - Hourly Pay	132,688.98	55,212.67	0.00	71,400.00	16,187.33	77
4025 Salaries - Separation Payouts	3,132.81	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	42,646.51	41,807.98	0.00	30,199.00	(11,608.98)	138
4053 OT - Special Event/Emergency	0.00	529.67	0.00	0.00	(529.67)	-
4056 Salaries - CTO Payout	(1,512.48)	0.00	0.00	0.00	0.00	0
4080 Salaries - Light Duty	21,601.48	27,235.12	0.00	0.00	(27,235.12)	-
4690 Employee Benefits Other	704,932.78	425,675.99	0.00	884,554.00	458,878.01	48
Total - Salaries & Employee Benefits	1,684,355.19	1,034,935.92	0.00	2,052,339.00	1,017,403.08	50 / 58
5000 Office Expense	541.33	93.72	0.00	1,000.00	906.28	9
5005 Postage & Mailing	382.93	30.59	0.00	500.00	469.41	6
5010 Outside Printing Expense	43.03	0.00	0.00	1,000.00	1,000.00	0
5050 Books/Periodicals/Software	0.00	18.00	0.00	800.00	782.00	2
5100 Materials and Supplies	28,611.82	12,620.63	0.00	39,000.00	26,379.37	32
5105 Small Tools and Equipment	9,982.49	4,413.24	0.00	10,230.00	5,816.76	43
5110 Safety Equipment	8,851.86	3,718.81	0.00	9,075.00	5,356.19	41
5120 Clothing/Uniforms	3,881.79	3,008.68	0.00	5,585.00	2,576.32	54
5505 Equipment Maintenance/Repair	3,146.79	1,016.86	0.00	4,810.00	3,793.14	21
5515 Building Maintenance/Repair	9,049.09	1,547.00	0.00	10,000.00	8,453.00	15
6280 Uniform Allow. Sworn	0.00	0.00	0.00	1,050.00	1,050.00	0
6283 Uniform Safety Equip	997.70	0.00	0.00	0.00	0.00	0
7320 Custodial Supplies	3,245.23	3,376.79	0.00	8,000.00	4,623.21	42
7371 Landscape Maintenance Supplies	4,617.85	501.51	0.00	10,000.00	9,498.49	5
Total - Materials & Supplies	73,351.91	30,345.83	0.00	101,050.00	70,704.17	30 / 58
5330 Contractual	240,579.01	123,978.68	126,273.00	425,898.00	175,646.32	59
5400 Professional Services	578.23	112.50	0.00	2,630.00	2,517.50	4
5415 Landscape Maintenance	402,868.24	188,411.67	0.00	376,000.00	187,588.33	50
5420 Laundry Services	1,808.09	965.79	0.00	3,100.00	2,134.21	31
5440 Janitorial Services	20,195.92	10,670.56	0.00	18,000.00	7,329.44	59
7203 Elderberry Site Monitor & Main	0.00	0.00	0.00	500.00	500.00	0
7372 Compost Testing Service	275.00	0.00	0.00	0.00	0.00	0
7373 Yard Waste Grinding	170.00	0.00	0.00	0.00	0.00	0
7375 Sweeping/Trash Disposal	3,518.34	1,444.90	0.00	7,000.00	5,555.10	21
7413 Outside Repairs/Services Other	1,180.22	0.00	0.00	7,500.00	7,500.00	0
Total - Purchased Services	671,173.05	325,584.10	126,273.00	840,628.00	388,770.90	54 / 58
7992 Capital Projects OH Allocation	8,513.83	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	197,105.67	7,779.50	0.00	1,473,145.00	1,465,365.50	1
8801 Major Cap Proj-Non Capitalize	121,533.40	141,254.75	70,957.30	0.00	(212,212.05)	-
Total - Capital Projects	327,152.90	149,034.25	70,957.30	1,473,145.00	1,253,153.45	15 / 58
5140 Advertising/Marketing	18.00	302.26	0.00	500.00	197.74	60
5160 Licenses/Permits/Fees	3,906.82	5,171.72	0.00	5,617.00	445.28	92
5300 Lease/Rental Expense	103.03	0.00	0.00	8,665.00	8,665.00	0
5370 Memberships/Dues	593.72	476.49	0.00	1,700.00	1,223.51	28

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 002 - PARK

Budget Year: 2022	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2021	Actuals				
5390 Training	3,637.25	3,326.57	0.00	7,000.00	3,673.43	48
5465 Solid Waste Disposal	0.00	406.79	0.00	500.00	93.21	81
5480 Communications	18,574.75	11,427.21	0.00	24,500.00	13,072.79	47
7322 CARD Park Expenses	43,936.28	3,195.34	0.00	90,700.00	87,504.66	4
7451 Volunteer Mat and Supplies	1,087.13	691.30	0.00	2,185.00	1,493.70	32
7452 Volunteer Small Tools & Equip	871.84	314.67	0.00	2,520.00	2,205.33	12
7453 Volunteer Training	150.00	0.00	0.00	582.00	582.00	0
7454 Water Quality Testing	4,992.00	3,127.00	0.00	4,000.00	873.00	78
Total - Other Expenses	<u>77,870.82</u>	<u>28,439.35</u>	<u>0.00</u>	<u>148,469.00</u>	<u>120,029.65</u>	<u>19 / 58</u>
5030 Insurance	49,950.10	50,191.00	0.00	68,860.00	18,669.00	73
5260 Fuel	35,486.07	16,983.59	0.00	46,174.00	29,190.41	37
5455 Electric	25,826.63	12,714.27	0.00	40,984.00	28,269.73	31
5460 Water	126,397.73	98,687.09	0.00	153,890.00	55,202.91	64
5510 Vehicle Maintenance/Repair	139,704.58	47,625.34	0.00	120,867.00	73,241.66	39
7993 Indirect Cost Allocation	276,608.00	96,954.00	0.00	290,862.00	193,908.00	33
7994 Building Main Allocation	37,496.00	10,782.00	0.00	36,363.00	25,581.00	30
7996 Info Systems Allocation	47,278.00	12,034.00	0.00	35,877.00	23,843.00	34
Total - Allocations	<u>738,747.11</u>	<u>345,971.29</u>	<u>0.00</u>	<u>793,877.00</u>	<u>447,905.71</u>	<u>44 / 58</u>
Total Expenditures	<u>3,572,650.98</u>	<u>1,914,310.74</u>	<u>197,230.30</u>	<u>5,409,508.00</u>	<u>3,297,966.96</u>	<u>39 / 58</u>
Excess Deficiency Before Financing Sources / (Uses)	<u>(3,525,955.93)</u>	<u>(1,887,959.23)</u>	<u>(197,230.30)</u>	<u>(5,356,008.00)</u>	<u>(3,270,818.47)</u>	<u>39 / 58</u>
Other Sources / Uses						
Operating Transfers IN						
3001 General	3,462,831.55	1,171,183.01	0.00	5,435,504.00	4,264,320.99	22
3100 Grants Operating	<u>0.00</u>	<u>1,800.00</u>	<u>0.00</u>	<u>1,800.00</u>	<u>0.00</u>	<u>100</u>
Total Transfers IN	<u>3,462,831.55</u>	<u>1,172,983.01</u>	<u>0.00</u>	<u>5,437,304.00</u>	<u>4,264,320.99</u>	<u>22 / 58</u>
Operating Transfers OUT						
9100 Grants - Operating Activities	<u>(44,863.34)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Total Transfers OUT	<u>(44,863.34)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 / 58</u>
Total Other Financing Sources	<u>3,408,995.55</u>	<u>1,172,983.01</u>	<u>0.00</u>	<u>5,437,304.00</u>	<u>4,264,320.99</u>	<u>22 / 58</u>
Excess Deficiency After Financing Sources / (Uses)	<u>(116,960.38)</u>	<u>(714,976.22)</u>	<u>(197,230.30)</u>	<u>81,296.00</u>	<u>993,502.52</u>	
Beginning Fund Balance	<u>35,665.30</u>	<u>(81,295.08)</u>	<u>0.00</u>	<u>(81,295.08)</u>		
Ending Fund Balance	<u>(81,295.08)</u>	<u>(796,271.30)</u>	<u>(197,230.30)</u>	<u>0.92</u>		
Ending Cash Balance	<u>58,577.68</u>	<u>(966,956.89)</u>				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 212 - TRANSPORTATION

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
41239 TDA-SB325 (LTF)	3,193,856.00	1,010,396.58	0.00	3,025,374.00	2,014,977.42	33
41399 Other County Payments	2,100.00	840.00	0.00	1,200.00	360.00	70
Total - Intergovernmental Revenues	3,195,956.00	1,011,236.58	0.00	3,026,574.00	2,015,337.42	33 / 58
42216 Bicycle Locker Lease	30.00	240.00	0.00	0.00	(240.00)	-
Total - Charges for Services	30.00	240.00	0.00	0.00	(240.00)	999 / 58
44101 Interest on Investments	30,792.35	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	7,200.00	4,700.00	0.00	20,820.00	16,120.00	23
Total - Use of Money & Property	37,992.35	4,700.00	0.00	20,820.00	16,120.00	23 / 58
Total Revenues	3,233,978.35	1,016,176.58	0.00	3,047,394.00	2,031,217.42	33 / 58
Expenditures						
4000 Salaries - Permanent	193,421.27	118,394.12	0.00	191,634.00	73,239.88	62
4020 Salaries - Hourly Pay	555.93	3,294.32	0.00	0.00	(3,294.32)	-
4050 Salaries - Overtime	1,661.61	3,338.57	0.00	0.00	(3,338.57)	-
4690 Employee Benefits Other	141,391.02	84,242.70	0.00	144,646.00	60,403.30	58
Total - Salaries & Employee Benefits	337,029.83	209,269.71	0.00	336,280.00	127,010.29	62 / 58
5000 Office Expense	235.80	161.25	0.00	0.00	(161.25)	-
5005 Postage & Mailing	0.00	1,662.79	0.00	0.00	(1,662.79)	-
5050 Books/Periodicals/Software	13,828.67	406.01	0.00	7,669.00	7,262.99	5
5100 Materials and Supplies	377.91	0.00	0.00	95.00	95.00	0
5105 Small Tools and Equipment	274.91	33.10	0.00	1,000.00	966.90	3
5515 Building Maintenance/Repair	0.00	0.00	0.00	1,500.00	1,500.00	0
7320 Custodial Supplies	0.00	0.00	0.00	1,800.00	1,800.00	0
Total - Materials & Supplies	14,717.29	2,263.15	0.00	12,064.00	9,800.85	19 / 58
5330 Contractual	21,505.09	9,027.00	0.00	29,315.00	20,288.00	31
5415 Landscape Maintenance	240.00	0.00	0.00	0.00	0.00	0
5440 Janitorial Services	6,006.36	3,003.18	0.00	8,600.00	5,596.82	35
7375 Sweeping/Trash Disposal	1,270.80	1,150.93	0.00	2,600.00	1,449.07	44
7380 Pest Control	275.00	125.00	0.00	190.00	65.00	66
7413 Outside Repairs/Services Other	0.00	0.00	0.00	500.00	500.00	0
7425 Transit Services	13,404.00	37,900.00	13,300.00	121,200.00	70,000.00	42
Total - Purchased Services	42,701.25	51,206.11	13,300.00	162,405.00	97,898.89	40 / 58
7992 Capital Projects OH Allocation	89,233.05	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	666,348.60	73,297.81	13,488.70	5,958,243.00	5,871,456.49	1
8801 Major Cap Proj-Non Capitalize	174,559.82	379,510.45	41,312.13	0.00	(420,822.58)	-
Total - Capital Projects	930,141.47	452,808.26	54,800.83	5,958,243.00	5,450,633.91	9 / 58
5071 Bike Incentive Program	100.00	292.83	0.00	600.00	307.17	49
5140 Advertising/Marketing	0.00	0.00	0.00	1,050.00	1,050.00	0
5370 Memberships/Dues	180.00	300.00	0.00	285.00	(15.00)	105
5390 Training	59.66	9,838.21	0.00	10,000.00	161.79	98
5465 Solid Waste Disposal	0.00	0.00	0.00	250.00	250.00	0
5480 Communications	2,803.64	1,229.02	0.00	2,500.00	1,270.98	49
Total - Other Expenses	3,143.30	11,660.06	0.00	14,685.00	3,024.94	79 / 58
Total - Depreciation	0.00	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	9,572.67	9,203.00	0.00	12,627.00	3,424.00	73
5455 Electric	2,036.36	1,836.44	0.00	6,655.00	4,818.56	28
5460 Water	1,080.36	384.68	0.00	1,090.00	705.32	35
7993 Indirect Cost Allocation	71,741.00	9,211.00	0.00	27,633.00	18,422.00	33
7994 Building Main Allocation	13,298.00	3,822.00	0.00	12,896.00	9,074.00	30
7996 Info Systems Allocation	9,689.00	1,844.00	0.00	7,166.00	5,322.00	26
Total - Allocations	107,417.39	26,301.12	0.00	68,067.00	41,765.88	39 / 58
Total Expenditures	1,435,150.53	753,508.41	68,100.83	6,551,744.00	5,730,134.76	13 / 58
Excess Deficiency Before Financing Sources / (Uses)	1,798,827.82	262,668.17	(68,100.83)	(3,504,350.00)	(3,698,917.34)	-6 / 58

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 212 - TRANSPORTATION

Budget Year: 2022

	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Other Sources / Uses						
Operating Transfers IN						
3001 General	38.00	0.00	0.00	0.00	0.00	0
Total Transfers IN	38.00	0.00	0.00	0.00	0.00	0 / 58
Operating Transfers OUT						
9001 General	(83,333.34)	(33,333.32)	0.00	(100,000.00)	66,666.68	33
Total Transfers OUT	(83,333.34)	(33,333.32)	0.00	(100,000.00)	66,666.68	33 / 58
Total Other Financing Sources	(99,962.00)	(33,333.32)	0.00	(100,000.00)	(66,666.68)	33 / 58
Excess Deficiency After Financing Sources / (Uses)	1,698,865.82	229,334.85	(68,100.83)	(3,604,350.00)	(3,765,584.02)	
Beginning Fund Balance	2,891,974.87	4,590,840.69	0.00	4,590,840.69		
Ending Fund Balance	4,590,840.69	4,820,175.54	(68,100.83)	986,490.69		
Ending Cash Balance	4,618,124.75	4,813,920.44				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 307 - GAS TAX

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
41181 RSTP Exchange	1,321,744.19	0.00	0.00	1,080,000.00	1,080,000.00	0
41201 State Gas Tax-Sec 2105	562,073.03	276,597.35	0.00	624,545.00	347,947.65	44
41204 State Gas Tax-Sec 2106	318,448.17	162,663.69	0.00	345,047.00	182,383.31	47
41207 State Gas Tax-Sec 2107	760,579.97	281,158.04	0.00	1,494,305.00	1,213,146.96	19
41210 State Gas Tax-Sec 2107.5	10,000.00	10,000.00	0.00	10,000.00	0.00	100
41211 State Gas Tax-Sec 2103	736,065.18	446,841.76	0.00	850,179.00	403,337.24	53
41213 State Gas Tax - SB1	2,028,656.85	756,819.65	0.00	2,119,395.00	1,362,575.35	36
Total - Intergovernmental Revenues	5,737,567.39	1,934,080.49	0.00	6,523,471.00	4,589,390.51	30 / 58
44101 Interest on Investments	38,599.36	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	38,599.36	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	5,776,166.75	1,934,080.49	0.00	6,523,471.00	4,589,390.51	30 / 58
Expenditures						
Total - Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0 / 58
7992 Capital Projects OH Allocation	182,351.98	34.61	0.00	0.00	(34.61)	-
8800 Major Cap Projects-Capitalize	1,859,379.03	1,879,245.96	0.00	7,351,624.00	5,472,378.04	26
8801 Major Cap Proj-Non Capitalize	396,748.47	170,195.09	250,272.97	0.00	(420,468.06)	-
Total - Capital Projects	2,438,479.48	2,049,475.66	250,272.97	7,351,624.00	5,051,875.37	31 / 58
Total Expenditures	2,438,479.48	2,049,475.66	250,272.97	7,351,624.00	5,051,875.37	31 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	3,337,687.27	(115,395.17)	(250,272.97)	(828,153.00)	(462,484.86)	44 / 58
Other Sources / Uses						
Operating Transfers OUT						
9001 General	(1,708,333.34)	(683,333.32)	0.00	(2,050,000.00)	1,366,666.68	33
Total Transfers OUT	(1,708,333.34)	(683,333.32)	0.00	(2,050,000.00)	1,366,666.68	33 / 58
Total Other Financing Sources	(2,050,000.00)	(683,333.32)	0.00	(2,050,000.00)	(1,366,666.68)	33 / 58
Excess Deficiency After						
Financing Sources / (Uses)	1,287,687.27	(798,728.49)	(250,272.97)	(2,878,153.00)	(1,829,151.54)	
Beginning Fund Balance	4,591,141.74	5,878,829.01	0.00	5,878,829.01		
Ending Fund Balance	5,878,829.01	5,080,100.52	(250,272.97)	3,000,676.01		
Ending Cash Balance	4,388,706.06	5,075,172.71				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 321 - SEWER-WPCP CAPACITY

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42303 Assmnt In-Lieu of San Swr Fee	46,645.85	20,653.99	0.00	33,700.00	13,046.01	61
42307 WPCP Capacity Dev Fees	3,901,765.28	593,301.10	0.00	1,250,000.00	656,698.90	47
Total - Charges for Services	3,948,411.13	613,955.09	0.00	1,283,700.00	669,744.91	48 / 58
44101 Interest on Investments	(9,044.25)	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	(9,044.25)	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	3,939,366.88	613,955.09	0.00	1,283,700.00	669,744.91	48 / 58
Expenditures						
8200 Debt Interest	116,550.77	0.00	0.00	0.00	0.00	0
Total - Debt Service	116,550.77	0.00	0.00	0.00	0.00	0 / 58
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	25,674.00	25,674.00	0
Total - Capital Projects	0.00	0.00	0.00	25,674.00	25,674.00	0 / 58
Total Expenditures	116,550.77	0.00	0.00	25,674.00	25,674.00	0 / 58
Excess Deficiency Before Financing Sources / (Uses)	3,822,816.11	613,955.09	0.00	1,258,026.00	644,070.91	49 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	18,816.00	18,816.00	0
3850 Sewer	0.00	(67,153.83)	0.00	365,646.00	432,799.83	-18
3852 Sewer Debt Service	14,931,452.76	0.00	0.00	0.00	0.00	0
Total Transfers IN	14,931,452.76	(67,153.83)	0.00	384,462.00	451,615.83	-17 / 58
Operating Transfers OUT						
9852 Sewer Debt Service	(1,587,769.97)	44,582.78	0.00	(1,550,279.00)	1,594,861.78	-3
9871 Private Development - Building	(22,111.10)	0.00	0.00	(6,419.00)	6,419.00	0
9872 Private Development - Planning	(9,081.35)	0.00	0.00	0.00	0.00	0
9873 Private Development - Engineer	(4,738.09)	0.00	0.00	(6,419.00)	6,419.00	0
9874 Private Development - Fire	(3,553.57)	0.00	0.00	0.00	0.00	0
Total Transfers OUT	(1,627,254.08)	44,582.78	0.00	(1,563,117.00)	-1,518,534.22	-3 / 58
Total Other Financing Sources	13,304,198.68	(22,571.05)	0.00	(1,178,655.00)	(1,156,083.95)	2 / 58
Excess Deficiency After Financing Sources / (Uses)	17,127,014.79	591,384.04	0.00	79,371.00	(512,013.04)	
Beginning Fund Balance	(17,056,368.48)	70,646.31	0.00	70,646.31		
Ending Fund Balance	70,646.31	662,030.35	0.00	150,017.31		
Ending Cash Balance	69,389.73	662,030.35				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
42301 Sewer Service Fees	12,520,976.93	4,619,122.49	0.00	11,710,000.00	7,090,877.51	39
42302 Sewer Application Fee	56,856.57	33,671.00	0.00	30,000.00	(3,671.00)	112
42303 Assmnt In-Lieu of San Swr Fee	0.00	0.00	0.00	9,000.00	9,000.00	0
42306 Sewer Lift Station Mtce Fee	133,402.98	79,252.20	0.00	100,000.00	20,747.80	79
42308 Sewer In-Lieu Petition Fee	14,681.70	7,430.41	0.00	6,000.00	(1,430.41)	124
42370 Industrial User Waste Test Fee	9,938.50	4,232.00	0.00	200,000.00	195,768.00	2
42427 Park Dev Fees-Neighborhood	0.00	735.00	0.00	0.00	(735.00)	-
Total - Charges for Services	12,735,856.68	4,744,443.10	0.00	12,055,000.00	7,310,556.90	39 / 58
44101 Interest on Investments	90,477.04	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	275.76	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	90,752.80	0.00	0.00	0.00	0.00	0 / 58
49001 Capital Contribution/Grants	9,207,622.34	0.00	0.00	0.00	0.00	0
Total - Transfers In	9,207,622.34	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	22,034,231.82	4,744,443.10	0.00	12,055,000.00	7,310,556.90	39 / 58
Expenditures						
4000 Salaries - Permanent	1,379,704.88	962,103.59	0.00	1,825,603.00	863,499.41	53
4006 Salaries - Sign On Bonus	7,000.00	31,000.00	0.00	0.00	(31,000.00)	-
4015 Salaries - Holiday Pay	6,025.05	8,226.30	0.00	7,200.00	(1,026.30)	114
4020 Salaries - Hourly Pay	12,206.28	10,276.17	0.00	0.00	(10,276.17)	-
4025 Salaries - Separation Payouts	18,594.95	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	33,050.16	31,553.45	0.00	7,500.00	(24,053.45)	421
4056 Salaries - CTO Payout	(168.75)	2.62	0.00	0.00	(2.62)	-
4080 Salaries - Light Duty	52,468.00	3,016.87	0.00	0.00	(3,016.87)	-
4690 Employee Benefits Other	1,000,019.90	657,301.55	0.00	1,320,777.00	663,475.45	50
Total - Salaries & Employee Benefits	2,508,900.47	1,703,480.55	0.00	3,161,080.00	1,457,599.45	54 / 58
5000 Office Expense	3,769.43	2,094.91	0.00	3,920.00	1,825.09	53
5005 Postage & Mailing	4,326.43	2,047.09	0.00	4,000.00	1,952.91	51
5010 Outside Printing Expense	107.58	994.47	0.00	2,000.00	1,005.53	50
5050 Books/Periodicals/Software	8,279.02	572.63	0.00	8,226.00	7,653.37	7
5100 Materials and Supplies	11,620.98	9,884.45	0.00	8,374.00	(1,510.45)	118
5105 Small Tools and Equipment	14,741.52	8,093.66	0.00	7,500.00	(593.66)	108
5110 Safety Equipment	5,910.97	1,923.76	0.00	11,425.00	9,501.24	17
5120 Clothing/Uniforms	101.24	721.73	0.00	0.00	(721.73)	-
5505 Equipment Maintenance/Repair	27,113.74	9,556.47	0.00	60,177.00	50,620.53	16
6282 Uniform Allow Civilian	119.08	0.00	0.00	2,400.00	2,400.00	0
7303 Stand By Fuels	572.10	1,599.21	0.00	10,000.00	8,400.79	16
7305 Lubricants/Cleaners/Soaps/Oil	0.00	10.39	0.00	500.00	489.61	2
7310 Oil and Fluids Disposal	160.00	95.00	0.00	1,000.00	905.00	10
7320 Custodial Supplies	979.51	455.44	0.00	1,235.00	779.56	37
7350 Plant Ops- Materials & Supply	9,498.19	6,539.03	0.00	0.00	(6,539.03)	-
7351 Plant Ops- Chemicals	574,284.99	333,191.39	0.00	540,000.00	206,808.61	62
7352 Plant Ops- Lab Equipment	21,479.09	7,443.36	0.00	15,000.00	7,556.64	50
7353 Plant Ops- Hand Tools	1,077.10	0.00	0.00	0.00	0.00	0
7354 Plant Ops- Safety Equipment	28.94	0.00	0.00	0.00	0.00	0
7355 Plant Ops- Equip Main Supply	138,231.89	60,875.82	0.00	125,000.00	64,124.18	49
7360 Cogeneration Supplies/Material	5,599.79	9,112.88	0.00	25,044.00	15,931.12	36
7365 Building/Grounds Materials	7,081.21	594.81	0.00	6,000.00	5,405.19	10
7370 Collection System Materials	23,198.18	11,253.37	0.00	25,000.00	13,746.63	45
7371 Landscape Maintenance Supplies	193.15	866.50	0.00	0.00	(866.50)	-
7419 Lift Station Expenses	19,079.64	17,968.30	0.00	30,000.00	12,031.70	60
Total - Materials & Supplies	877,553.77	485,894.67	0.00	886,801.00	400,906.33	55 / 58
5330 Contractual	289,597.91	167,426.48	0.00	279,082.00	111,655.52	60
5400 Professional Services	80,148.07	37,634.79	9,431.11	177,335.00	130,269.10	27
5401 Audit Services	6,206.34	0.00	0.00	7,080.00	7,080.00	0
5415 Landscape Maintenance	47,382.90	18,601.95	0.00	42,000.00	23,398.05	44
5420 Laundry Services	7,335.53	3,938.30	0.00	11,000.00	7,061.70	36
5440 Janitorial Services	4,589.60	2,334.31	0.00	7,125.00	4,790.69	33
5555 Maint Agreements Other	46,017.54	37,581.47	0.00	71,217.00	33,635.53	53
7347 Weed Control	22,318.00	11,941.00	0.00	14,250.00	2,309.00	84

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2022	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2021					Budg / Time
7375 Sweeping/Trash Disposal	638.69	0.00	0.00	0.00	0.00	0
7380 Pest Control	1,967.00	800.00	0.00	10,250.00	9,450.00	8
7384 Fire Alarm/Base Station/Camera	1,531.56	745.00	0.00	2,375.00	1,630.00	31
7400 Outfall Diffuser Inspection	1,725.00	0.00	0.00	5,000.00	5,000.00	0
7403 Testing Services	6,868.54	4,128.20	0.00	6,000.00	1,871.80	69
7404 Sludge Analysis	675.00	0.00	0.00	3,500.00	3,500.00	0
7405 Industrial Waste Analysis	30,433.50	19,687.00	0.00	28,500.00	8,813.00	69
7413 Outside Repairs/Services Other	41,897.30	30,345.80	0.00	65,000.00	34,654.20	47
7415 Lab Equipment Repairs	1,469.00	0.00	0.00	3,000.00	3,000.00	0
7416 Co-Generator Repair	2,340.00	0.00	0.00	10,750.00	10,750.00	0
7417 Biosolids Disposal	324,995.67	168,059.12	0.00	350,000.00	181,940.88	48
Total - Purchased Services	918,137.15	503,223.42	9,431.11	1,093,464.00	580,809.47	47 / 58
8200 Debt Interest	61,389.34	0.00	0.00	0.00	0.00	0
Total - Debt Service	61,389.34	0.00	0.00	0.00	0.00	0 / 58
7992 Capital Projects OH Allocation	15,525.91	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	28,393.38	0.00	4,472,623.00	4,444,229.62	1
8801 Major Cap Proj-Non Capitalize	305,793.48	255,634.83	74,000.00	0.00	(329,634.83)	-
Total - Capital Projects	321,319.39	284,028.21	74,000.00	4,472,623.00	4,114,594.79	8 / 58
5140 Advertising/Marketing	1,487.71	25.00	0.00	4,000.00	3,975.00	1
5160 Licenses/Permits/Fees	27,672.28	23,808.73	0.00	25,570.00	1,761.27	93
5300 Lease/Rental Expense	0.00	0.00	0.00	1,425.00	1,425.00	0
5370 Memberships/Dues	11,917.00	7,047.14	0.00	10,000.00	2,952.86	70
5385 Business Expenses	47.47	1,458.83	0.00	285.00	(1,173.83)	512
5390 Training	1,393.00	8,176.82	0.00	28,159.00	19,982.18	29
5465 Solid Waste Disposal	505.00	675.00	0.00	5,630.00	4,955.00	12
5480 Communications	30,929.43	21,064.80	0.00	19,250.00	(1,814.80)	109
7211 Sewer Backup Claims	0.00	0.00	0.00	18,810.00	18,810.00	0
7406 State Certification	1,932.00	977.00	0.00	3,400.00	2,423.00	29
7407 NPDES Fees	72,463.00	79,902.00	0.00	75,000.00	(4,902.00)	107
7408 Lab Registration	4,310.00	0.00	0.00	4,500.00	4,500.00	0
7420 WPCP Compliance Requirements	9,010.00	26,837.40	0.00	20,000.00	(6,837.40)	134
7421 WPCP Fines	0.00	0.00	0.00	80,000.00	80,000.00	0
Total - Other Expenses	161,666.89	169,972.72	0.00	296,029.00	126,056.28	57 / 58
Total - Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0 / 58
8900 Depreciation	4,593,718.88	0.00	0.00	0.00	0.00	0
Total - Depreciation	4,593,718.88	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	85,629.43	87,686.00	0.00	120,299.00	32,613.00	73
5260 Fuel	20,701.97	9,220.66	0.00	24,050.00	14,829.34	38
5455 Electric	570,889.81	174,265.35	0.00	626,878.00	452,612.65	28
5456 Natural Gas	86,181.22	43,082.63	0.00	114,130.00	71,047.37	38
5460 Water	1,252.88	547.94	0.00	1,621.00	1,073.06	34
5510 Vehicle Maintenance/Repair	77,916.47	13,447.84	0.00	89,453.00	76,005.16	15
7993 Indirect Cost Allocation	444,243.00	162,678.04	0.00	488,034.00	325,355.96	33
7994 Building Main Allocation	54,104.00	15,630.00	0.00	52,708.00	37,078.00	30
7996 Info Systems Allocation	107,327.00	39,290.00	0.00	93,398.00	54,108.00	42
Total - Allocations	1,448,245.78	545,848.46	0.00	1,610,571.00	1,064,722.54	34 / 58
Total Expenditures	10,890,931.67	3,692,448.03	83,431.11	11,520,568.00	7,744,688.86	33 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	11,143,300.15	1,051,995.07	(83,431.11)	534,432.00	(434,131.96)	181 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	15,792.00	0.00	0.00	245.00	245.00	0
3852 Sewer Debt Service	7,864,658.25	0.00	0.00	0.00	0.00	0
Total Transfers IN	7,880,450.25	0.00	0.00	245.00	245.00	0 / 58
Operating Transfers OUT						
9321 Sewer - WPCP Capacity	0.00	67,153.83	0.00	(365,646.00)	432,799.83	-18
9851 WPCP Capital Reserve	(1,194,686.66)	(477,874.68)	0.00	(1,433,624.00)	955,749.32	33

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
9852 Sewer Debt Service	(839,306.31)	23,498.27	0.00	(816,559.00)	840,057.27	-3
9932 Fleet Replacement	(101,133.34)	(121,360.00)	0.00	(121,360.00)	0.00	100
Total Transfers OUT	(2,135,126.31)	(508,582.58)	0.00	(2,737,189.00)	2,228,606.42	19 / 58
Total Other Financing Sources	5,486,159.94	(508,582.58)	0.00	(2,736,944.00)	(2,228,361.42)	19 / 58
Excess Deficiency After Financing Sources / (Uses)	16,629,460.09	543,412.49	(83,431.11)	(2,202,512.00)	(2,662,493.38)	
Beginning Fund Balance	115,537,974.84	132,167,434.93	0.00	132,167,434.93		
Ending Fund Balance	132,167,434.93	132,710,847.42	(83,431.11)	129,964,922.93		
Ending Cash Balance	11,991,150.28	14,697,608.38				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 851 - WPCP CAPITAL RESERVE

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
44101 Interest on Investments	159,733.18	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	159,733.18	0.00	0.00	0.00	0.00	0 / 58
49001 Capital Contribution/Grants	(549,757.00)	0.00	0.00	0.00	0.00	0
Total - Transfers In	(549,757.00)	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	(390,023.82)	0.00	0.00	0.00	0.00	0 / 58
Expenditures						
7992 Capital Projects OH Allocation	26,543.87	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	178.71	0.00	8,966,772.00	8,966,593.29	0
8801 Major Cap Proj-Non Capitalize	54,514.89	127,318.47	36,002.60	0.00	(163,321.07)	-
Total - Capital Projects	81,058.76	127,497.18	36,002.60	8,966,772.00	8,803,272.22	2 / 58
Total Expenditures	81,058.76	127,497.18	36,002.60	8,966,772.00	8,803,272.22	2 / 58
Excess Deficiency Before Financing Sources / (Uses)	(471,082.58)	(127,497.18)	(36,002.60)	(8,966,772.00)	(8,803,272.22)	2 / 58
Other Sources / Uses						
Operating Transfers IN						
3850 Sewer	1,433,624.00	477,874.68	0.00	1,433,624.00	955,749.32	33
Total Transfers IN	1,433,624.00	477,874.68	0.00	1,433,624.00	955,749.32	33 / 58
Operating Transfers OUT						
9932 Fleet Replacement	0.00	0.00	0.00	(940,000.00)	940,000.00	0
Total Transfers OUT	0.00	0.00	0.00	(940,000.00)	-940,000.00	0 / 58
Total Other Financing Sources	1,433,624.00	477,874.68	0.00	493,624.00	15,749.32	97 / 58
Excess Deficiency After Financing Sources / (Uses)	962,541.42	350,377.50	(36,002.60)	(8,473,148.00)	(8,787,522.90)	
Beginning Fund Balance	17,282,552.99	18,245,094.41	0.00	18,245,094.41		
Ending Fund Balance	18,245,094.41	18,595,471.91	(36,002.60)	9,771,946.41		
Ending Cash Balance	18,258,489.41	18,592,281.91				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 853 - PARKING REVENUE

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Used Budg / Time
Revenues						
42204 Parking Meters-Streets	233,765.49	239,694.99	0.00	200,000.00	(39,694.99)	120
42207 Parking Meters-Lots	89,271.56	102,962.75	0.00	100,000.00	(2,962.75)	103
42210 Parking Permits-Preferred	8,632.50	3,673.50	0.00	5,000.00	1,326.50	73
42211 Parking Permits-Limited	3,650.00	31,205.00	0.00	75,000.00	43,795.00	42
42213 Parking Space Lease	37,872.00	8,360.00	0.00	30,000.00	21,640.00	28
42220 Parking Meter In Lieu	0.00	0.00	0.00	1,000.00	1,000.00	0
Total - Charges for Services	373,191.55	385,896.24	0.00	411,000.00	25,103.76	94 / 58
44101 Interest on Investments	10,378.04	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	10,378.04	0.00	0.00	0.00	0.00	0 / 58
44519 Reimbursement-Other	0.00	5,000.00	0.00	5,000.00	0.00	100
Total - Other Revenues	0.00	5,000.00	0.00	5,000.00	0.00	100 / 58
Total Revenues	383,569.59	390,896.24	0.00	416,000.00	25,103.76	94 / 58
Expenditures						
4000 Salaries - Permanent	175,752.47	149,502.90	0.00	228,758.00	79,255.10	65
4015 Salaries - Holiday Pay	0.00	1,799.52	0.00	0.00	(1,799.52)	-
4020 Salaries - Hourly Pay	64.00	567.05	0.00	11,520.00	10,952.95	5
4050 Salaries - Overtime	1,312.90	302.12	0.00	0.00	(302.12)	-
4056 Salaries - CTO Payout	0.00	1,386.40	0.00	0.00	(1,386.40)	-
4690 Employee Benefits Other	103,225.57	99,593.36	0.00	165,225.00	65,631.64	60
Total - Salaries & Employee Benefits	280,354.94	253,151.35	0.00	405,503.00	152,351.65	62 / 58
5000 Office Expense	198.00	0.00	0.00	0.00	0.00	0
5005 Postage & Mailing	6.30	2.52	0.00	300.00	297.48	1
5010 Outside Printing Expense	1,637.39	369.80	0.00	3,000.00	2,630.20	12
5100 Materials and Supplies	26,349.19	12,977.79	0.00	40,000.00	27,022.21	32
5105 Small Tools and Equipment	2,326.05	166.86	0.00	500.00	333.14	33
5110 Safety Equipment	186.80	511.88	0.00	100.00	(411.88)	512
5120 Clothing/Uniforms	0.00	0.00	0.00	500.00	500.00	0
5515 Building Maintenance/Repair	0.00	0.00	0.00	1,500.00	1,500.00	0
6283 Uniform Safety Equip	0.00	0.00	0.00	504.00	504.00	0
7320 Custodial Supplies	0.00	0.00	0.00	300.00	300.00	0
Total - Materials & Supplies	30,703.73	14,028.85	0.00	46,704.00	32,675.15	30 / 58
5330 Contractual	65,810.35	32,676.18	0.00	94,959.00	62,282.82	34
5400 Professional Services	6,157.50	1,551.76	2,733.75	5,770.00	1,484.49	74
5401 Audit Services	746.22	0.00	0.00	611.00	611.00	0
5415 Landscape Maintenance	330.13	0.00	0.00	0.00	0.00	0
5440 Janitorial Services	5,570.77	2,833.39	0.00	7,000.00	4,166.61	40
5555 Maint Agreements Other	40,708.92	31,049.83	0.00	60,000.00	28,950.17	52
7384 Fire Alarm/Base Station/Camera	660.00	275.00	0.00	660.00	385.00	42
7413 Outside Repairs/Services Other	0.00	0.00	0.00	1,000.00	1,000.00	0
Total - Purchased Services	119,983.89	68,386.16	2,733.75	170,000.00	98,880.09	42 / 58
7992 Capital Projects OH Allocation	1,128.72	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	3,622.13	0.00	859,029.00	855,406.87	0
8801 Major Cap Proj-Non Capitalize	4,120.08	28,048.79	13,212.32	0.00	(41,261.11)	-
Total - Capital Projects	5,248.80	31,670.92	13,212.32	859,029.00	814,145.76	5 / 58
5390 Training	(94.18)	161.46	0.00	1,400.00	1,238.54	12
5480 Communications	2,326.96	1,279.31	0.00	2,000.00	720.69	64
Total - Other Expenses	2,232.78	1,440.77	0.00	3,400.00	1,959.23	42 / 58
8900 Depreciation	153,885.09	0.00	0.00	0.00	0.00	0
Total - Depreciation	153,885.09	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	13,511.85	10,952.00	0.00	15,024.00	4,072.00	73
5260 Fuel	1,167.57	740.85	0.00	1,702.00	961.15	44
5455 Electric	10,224.07	12,400.28	0.00	10,756.00	(1,644.28)	115
5460 Water	5,798.11	3,335.19	0.00	5,129.00	1,793.81	65
5510 Vehicle Maintenance/Repair	4,241.07	688.09	0.00	2,329.00	1,640.91	30
7993 Indirect Cost Allocation	116,993.00	30,346.32	0.00	91,039.00	60,692.68	33
7994 Building Main Allocation	93,962.00	29,661.00	0.00	100,031.00	70,370.00	30

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 853 - PARKING REVENUE

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
7996 Info Systems Allocation	4,498.00	1,267.00	0.00	2,611.00	1,344.00	49
Total - Allocations	250,395.67	89,390.73	0.00	228,621.00	139,230.27	39 / 58
Total Expenditures	842,804.90	458,068.78	15,946.07	1,713,257.00	1,239,242.15	28 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	(459,235.31)	(67,172.54)	(15,946.07)	(1,297,257.00)	(1,214,138.39)	6 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	3,673.00	0.00	0.00	0.00	0.00	0
3008 American Rescue Plan	0.00	236,927.00	0.00	291,843.00	54,916.00	81
Total Transfers IN	3,673.00	236,927.00	0.00	291,843.00	54,916.00	81 / 58
Operating Transfers OUT						
9932 Fleet Replacement	(3,000.00)	(3,600.00)	0.00	(3,600.00)	0.00	100
Total Transfers OUT	(3,000.00)	(3,600.00)	0.00	(3,600.00)	0.00	100 / 58
Total Other Financing Sources	73.00	233,327.00	0.00	288,243.00	54,916.00	81 / 58
Excess Deficiency After						
Financing Sources / (Uses)	(459,162.31)	166,154.46	(15,946.07)	(1,009,014.00)	(1,159,222.39)	
Beginning Fund Balance	4,177,228.89	3,718,066.58	0.00	3,718,066.58		
Ending Fund Balance	3,718,066.58	3,884,221.04	(15,946.07)	2,709,052.58		
Ending Cash Balance	1,025,374.21	1,147,596.48				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 856 - AIRPORT

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
41187 CARES Act	20,000.00	0.00	0.00	0.00	0.00	0
Total - Intergovernmental Revenues	20,000.00	0.00	0.00	0.00	0.00	0 / 58
42250 Fuel Flowage Fees	41,764.87	35,814.52	0.00	35,000.00	(814.52)	102
42251 Landing Fees	31,097.07	38,698.74	0.00	35,000.00	(3,698.74)	111
Total - Charges for Services	72,861.94	74,513.26	0.00	70,000.00	(4,513.26)	106 / 58
44101 Interest on Investments	5,703.23	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	423,957.94	285,432.28	0.00	350,000.00	64,567.72	82
44132 T-Hanger Rental & Lease Income	84,495.78	74,240.29	0.00	80,000.00	5,759.71	93
44140 Concession Income	37,122.30	30,191.86	0.00	60,000.00	29,808.14	50
Total - Use of Money & Property	551,279.25	389,864.43	0.00	490,000.00	100,135.57	80 / 58
44519 Reimbursement-Other	22,970.22	2,734.95	0.00	5,000.00	2,265.05	55
Total - Other Revenues	22,970.22	2,734.95	0.00	5,000.00	2,265.05	55 / 58
Total Revenues	667,111.41	467,112.64	0.00	565,000.00	97,887.36	83 / 58
Expenditures						
4000 Salaries - Permanent	113,452.91	105,170.69	0.00	197,300.00	92,129.31	53
4020 Salaries - Hourly Pay	53,050.38	9,400.16	0.00	0.00	(9,400.16)	-
4050 Salaries - Overtime	1,127.75	1,227.46	0.00	4,800.00	3,572.54	26
4690 Employee Benefits Other	71,427.24	62,938.09	0.00	130,916.00	67,977.91	48
Total - Salaries & Employee Benefits	239,058.28	178,736.40	0.00	333,016.00	154,279.60	54 / 58
5000 Office Expense	567.74	574.83	0.00	1,690.00	1,115.17	34
5005 Postage & Mailing	165.24	49.91	0.00	380.00	330.09	13
5010 Outside Printing Expense	0.00	172.14	0.00	500.00	327.86	34
5050 Books/Periodicals/Software	201.81	0.00	0.00	0.00	0.00	0
5100 Materials and Supplies	5,333.82	8,724.31	0.00	17,050.00	8,325.69	51
5105 Small Tools and Equipment	833.76	419.53	0.00	500.00	80.47	84
5110 Safety Equipment	85.00	78.26	0.00	400.00	321.74	20
5120 Clothing/Uniforms	0.00	50.68	0.00	0.00	(50.68)	-
5515 Building Maintenance/Repair	513.33	85.00	0.00	4,000.00	3,915.00	2
7320 Custodial Supplies	0.00	0.00	0.00	1,600.00	1,600.00	0
Total - Materials & Supplies	7,700.70	10,154.66	0.00	26,120.00	15,965.34	39 / 58
5330 Contractual	1,808.97	0.00	0.00	10,000.00	10,000.00	0
5400 Professional Services	94,936.59	10,260.05	6,700.04	84,640.00	67,679.91	20
5401 Audit Services	1,605.11	0.00	0.00	4,195.00	4,195.00	0
5415 Landscape Maintenance	400.00	7.95	0.00	15,000.00	14,992.05	0
5420 Laundry Services	1,835.65	950.04	0.00	3,000.00	2,049.96	32
5440 Janitorial Services	14,343.41	7,261.64	0.00	12,908.00	5,646.36	56
5555 Maint Agreements Other	5,782.70	2,513.63	0.00	6,500.00	3,986.37	39
7347 Weed Control	20,226.24	11,592.48	0.00	8,000.00	(3,592.48)	145
7380 Pest Control	1,049.00	425.00	0.00	350.00	(75.00)	121
7394 Hazardous Materials Disposal	0.00	0.00	0.00	475.00	475.00	0
7413 Outside Repairs/Services Other	5,247.00	0.00	0.00	8,180.00	8,180.00	0
Total - Purchased Services	147,234.67	33,010.79	6,700.04	153,248.00	113,537.17	26 / 58
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	112,893.00	112,893.00	0
Total - Capital Projects	0.00	0.00	0.00	112,893.00	112,893.00	0 / 58
5140 Advertising/Marketing	176.31	0.00	0.00	2,000.00	2,000.00	0
5160 Licenses/Permits/Fees	2,055.50	618.00	0.00	3,500.00	2,882.00	18
5370 Memberships/Dues	1,000.00	2,035.00	0.00	945.00	(1,090.00)	215
5385 Business Expenses	3,004.86	72.80	0.00	500.00	427.20	15
5386 Conference Expenses	0.00	0.00	0.00	8,000.00	8,000.00	0
5390 Training	1,384.18	0.00	0.00	4,000.00	4,000.00	0
5465 Solid Waste Disposal	0.00	0.00	0.00	950.00	950.00	0
5480 Communications	9,344.60	4,964.63	0.00	8,000.00	3,035.37	62
6731 Moving Expense Reimbursement	0.00	1,500.00	0.00	0.00	(1,500.00)	-
Total - Other Expenses	16,965.45	9,190.43	0.00	27,895.00	18,704.57	33 / 58
8900 Depreciation	1,159,574.49	0.00	0.00	0.00	0.00	0
Total - Depreciation	1,159,574.49	0.00	0.00	0.00	0.00	0 / 58

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 856 - AIRPORT

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
5030 Insurance	9,938.19	9,477.00	0.00	13,001.00	3,524.00	73
5260 Fuel	2,890.63	2,168.43	0.00	4,733.00	2,564.57	46
5455 Electric	47,676.92	27,437.23	0.00	53,767.00	26,329.77	51
5456 Natural Gas	6,413.59	1,859.13	0.00	7,214.00	5,354.87	26
5460 Water	24,442.88	18,283.57	0.00	33,249.00	14,965.43	55
5510 Vehicle Maintenance/Repair	31,127.84	3,796.10	0.00	37,265.00	33,468.90	10
7993 Indirect Cost Allocation	159,543.00	64,892.68	0.00	194,678.00	129,785.32	33
7994 Building Main Allocation	14,266.00	4,313.00	0.00	14,545.00	10,232.00	30
7996 Info Systems Allocation	5,473.00	1,432.00	0.00	3,913.00	2,481.00	37
Total - Allocations	<u>301,772.05</u>	<u>133,659.14</u>	<u>0.00</u>	<u>362,365.00</u>	<u>228,705.86</u>	<u>37 / 58</u>
Total Expenditures	<u>1,872,305.64</u>	<u>364,751.42</u>	<u>6,700.04</u>	<u>1,015,537.00</u>	<u>644,085.54</u>	<u>37 / 58</u>
Excess Deficiency Before						
Financing Sources / (Uses)	<u>(1,205,194.23)</u>	<u>102,361.22</u>	<u>(6,700.04)</u>	<u>(450,537.00)</u>	<u>(546,198.18)</u>	<u>-21 / 58</u>
Other Sources / Uses						
Operating Transfers IN						
3001 General	<u>495.00</u>	<u>0.00</u>	<u>0.00</u>	<u>354,354.00</u>	<u>354,354.00</u>	<u>0</u>
Total Transfers IN	<u>495.00</u>	<u>0.00</u>	<u>0.00</u>	<u>354,354.00</u>	<u>354,354.00</u>	<u>0 / 58</u>
Operating Transfers OUT						
9932 Fleet Replacement	<u>(55,659.16)</u>	<u>(65,920.00)</u>	<u>0.00</u>	<u>(65,920.00)</u>	<u>0.00</u>	<u>100</u>
Total Transfers OUT	<u>(55,659.16)</u>	<u>(65,920.00)</u>	<u>0.00</u>	<u>(65,920.00)</u>	<u>0.00</u>	<u>100 / 58</u>
Total Other Financing Sources	<u>(66,296.00)</u>	<u>(65,920.00)</u>	<u>0.00</u>	<u>288,434.00</u>	<u>354,354.00</u>	<u>0 / 58</u>
Excess Deficiency After						
Financing Sources / (Uses)	<u>(1,271,490.23)</u>	<u>36,441.22</u>	<u>(6,700.04)</u>	<u>(162,103.00)</u>	<u>(191,844.18)</u>	
Beginning Fund Balance	<u>14,015,436.03</u>	<u>12,743,945.80</u>	<u>0.00</u>	<u>12,743,945.80</u>		
Ending Fund Balance	<u>12,743,945.80</u>	<u>12,780,387.02</u>	<u>(6,700.04)</u>	<u>12,581,842.80</u>		
Ending Cash Balance	<u>514,312.30</u>	<u>471,556.30</u>				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 871 - PRIVATE DEVELOPMENT-

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40507 Construction Permit	1,532,316.13	626,907.17	0.00	1,100,000.00	473,092.83	57
40531 Encroachment Permit	18,545.93	5,107.65	0.00	4,000.00	(1,107.65)	128
Total - Licenses and Permits	1,550,862.06	632,014.82	0.00	1,104,000.00	471,985.18	57 / 58
42410 Plan Check Fees	689,295.30	207,447.83	0.00	730,000.00	522,552.17	28
42411 Plan Maintenance Fee	54,779.92	35,140.33	0.00	20,000.00	(15,140.33)	176
42439 Northwest Chico Specific Plan	32,760.00	11,557.00	0.00	35,000.00	23,443.00	33
42604 Sale of Docs/Publications	1,126.00	30.50	0.00	100.00	69.50	30
Total - Charges for Services	777,961.22	254,175.66	0.00	785,100.00	530,924.34	32 / 58
44101 Interest on Investments	14,555.03	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	14,555.03	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	2,343,378.31	886,190.48	0.00	1,889,100.00	1,002,909.52	47 / 58
Expenditures						
4000 Salaries - Permanent	696,744.50	417,901.64	0.00	784,861.00	366,959.36	53
4020 Salaries - Hourly Pay	90,395.18	16,598.32	0.00	138,736.00	122,137.68	12
4025 Salaries - Separation Payouts	20,715.16	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	5,616.66	7,053.44	0.00	12,500.00	5,446.56	56
4056 Salaries - CTO Payout	0.00	1,226.10	0.00	0.00	(1,226.10)	-
4690 Employee Benefits Other	482,142.41	253,072.54	0.00	593,143.00	340,070.46	43
Total - Salaries & Employee Benefits	1,295,613.91	695,852.04	0.00	1,529,240.00	833,387.96	46 / 58
5000 Office Expense	1,915.35	1,003.35	0.00	2,990.00	1,986.65	34
5005 Postage & Mailing	629.38	714.26	0.00	1,283.00	568.74	56
5010 Outside Printing Expense	990.55	91.16	0.00	1,454.00	1,362.84	6
5050 Books/Periodicals/Software	393.85	0.00	0.00	5,700.00	5,700.00	0
5105 Small Tools and Equipment	1,332.32	426.22	0.00	342.00	(84.22)	125
5110 Safety Equipment	814.73	132.10	0.00	342.00	209.90	39
5505 Equipment Maintenance/Repair	117.92	0.00	0.00	855.00	855.00	0
Total - Materials & Supplies	6,194.10	2,367.09	0.00	12,966.00	10,598.91	18 / 58
5400 Professional Services	228,972.92	18,154.25	10,851.01	260,851.00	231,845.74	11
5401 Audit Services	135.38	0.00	0.00	894.00	894.00	0
Total - Purchased Services	229,108.30	18,154.25	10,851.01	261,745.00	232,739.74	11 / 58
7992 Capital Projects OH Allocation	1,233.72	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	207,920.00	207,920.00	0
8801 Major Cap Proj-Non Capitalize	43,040.89	16,859.72	0.00	0.00	(16,859.72)	-
Total - Capital Projects	44,274.61	16,859.72	0.00	207,920.00	191,060.28	8 / 58
5370 Memberships/Dues	1,225.00	975.00	0.00	2,000.00	1,025.00	49
5385 Business Expenses	1,714.89	0.00	0.00	342.00	342.00	0
5390 Training	4,075.00	557.00	0.00	12,500.00	11,943.00	4
5480 Communications	6,973.56	3,173.76	0.00	8,037.00	4,863.24	39
Total - Other Expenses	13,988.45	4,705.76	0.00	22,879.00	18,173.24	21 / 58
7500 Non-Recurring Operating	111,256.23	20,299.95	(0.00)	50,000.00	29,700.05	41
Total - Non-Recurring Operating	111,256.23	20,299.95	(0.00)	50,000.00	29,700.05	41 / 58
5030 Insurance	41,402.87	38,209.00	0.00	52,420.00	14,211.00	73
5260 Fuel	4,333.32	2,298.15	0.00	5,891.00	3,592.85	39
5510 Vehicle Maintenance/Repair	4,409.73	1,020.36	0.00	16,784.00	15,763.64	6
7993 Indirect Cost Allocation	111,078.00	46,611.00	0.00	139,833.00	93,222.00	33
7994 Building Main Allocation	41,321.00	11,883.00	0.00	40,075.00	28,192.00	30
7996 Info Systems Allocation	45,349.00	26,607.00	0.00	81,939.00	55,332.00	32
Total - Allocations	247,893.92	126,628.51	0.00	336,942.00	210,313.49	38 / 58
Total Expenditures	1,948,329.52	884,867.32	10,851.01	2,421,692.00	1,525,973.67	37 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	395,048.79	1,323.16	(10,851.01)	(532,592.00)	(523,064.15)	2 / 58

Other Sources / Uses

Operating Transfers IN

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 871 - PRIVATE DEVELOPMENT-

Budget Year: 2022	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals					Actuals
	To 6/30/2021		brances			Budg / Time
3001 General	470,163.00	62,970.00	0.00	188,910.00	125,940.00	33
3305 Bikeway Improvement	2,022.51	0.00	0.00	1,725.00	1,725.00	0
3308 Street Facility Improvement	25,087.26	0.00	0.00	19,838.00	19,838.00	0
3309 Storm Drainage Facility	4,162.00	0.00	0.00	1,500.00	1,500.00	0
3320 Sewer - Trunk Line Capacity	5,807.88	0.00	0.00	4,740.00	4,740.00	0
3321 Sewer - WPCP Capacity	22,111.10	0.00	0.00	6,419.00	6,419.00	0
3330 Community Park	7,573.93	0.00	0.00	4,000.00	4,000.00	0
3332 Bidwell Park Land Acquisition	274.10	0.00	0.00	350.00	350.00	0
3333 Linear Parks/Greenways	1,030.58	0.00	0.00	500.00	500.00	0
3335 Street Maintenance Equipment	732.40	0.00	0.00	300.00	300.00	0
3336 Administration Building	184.86	0.00	0.00	500.00	500.00	0
3337 Fire Protection Building/Equip	1,630.01	0.00	0.00	1,750.00	1,750.00	0
3338 Police Protection Bldg & Equip	1,687.50	0.00	0.00	3,000.00	3,000.00	0
3340 Neighborhood Parks	0.00	0.00	0.00	1,075.00	1,075.00	0
Total Transfers IN	542,467.13	62,970.00	0.00	234,607.00	171,637.00	27 / 58
Operating Transfers OUT						
9003 Emergency Reserve	(37,000.00)	(28,197.00)	0.00	(35,000.00)	6,803.00	81
9315 General Plan Reserve	(61,703.01)	(27,461.42)	0.00	(56,872.00)	29,410.58	48
9340 Neighborhood Parks	(674.36)	0.00	0.00	0.00	0.00	0
9932 Fleet Replacement	(18,015.84)	(7,258.68)	0.00	(21,776.00)	14,517.32	33
Total Transfers OUT	(117,393.21)	(62,917.10)	0.00	(113,648.00)	50,730.90	55 / 58
Total Other Financing Sources	419,641.22	52.90	0.00	120,959.00	120,906.10	0 / 58
Excess Deficiency After						
Financing Sources / (Uses)	814,690.01	1,376.06	(10,851.01)	(411,633.00)	(402,158.05)	
Beginning Fund Balance	1,348,482.07	2,163,172.08	0.00	2,163,172.08		
Ending Fund Balance	2,163,172.08	2,164,548.14	(10,851.01)	1,751,539.08		
Ending Cash Balance	2,352,127.93	2,254,118.45				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 872 - PRIVATE DEVELOPMENT-

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40507 Construction Permit	408,617.63	167,175.25	0.00	316,000.00	148,824.75	53
Total - Licenses and Permits	408,617.63	167,175.25	0.00	316,000.00	148,824.75	53 / 58
42404 Planning Filing Fees	287,464.41	110,038.45	0.00	268,600.00	158,561.55	41
42410 Plan Check Fees	196,997.51	59,270.82	0.00	210,800.00	151,529.18	28
Total - Charges for Services	484,461.92	169,309.27	0.00	479,400.00	310,090.73	35 / 58
44101 Interest on Investments	5,865.49	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	5,865.49	0.00	0.00	0.00	0.00	0 / 58
44505 Miscellaneous Revenues	3,571.00	2,437.00	0.00	0.00	(2,437.00)	-
Total - Other Revenues	3,571.00	2,437.00	0.00	0.00	(2,437.00)	999 / 58
Total Revenues	902,516.04	338,921.52	0.00	795,400.00	456,478.48	43 / 58
Expenditures						
4000 Salaries - Permanent	254,972.43	171,938.66	0.00	243,163.00	71,224.34	71
4020 Salaries - Hourly Pay	3,835.98	0.00	0.00	0.00	0.00	0
4025 Salaries - Separation Payouts	2,723.47	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	258.98	0.00	0.00	3,987.00	3,987.00	0
4056 Salaries - CTO Payout	(183.04)	0.00	0.00	0.00	0.00	0
4690 Employee Benefits Other	179,664.54	111,094.02	0.00	164,961.00	53,866.98	67
Total - Salaries & Employee Benefits	441,272.36	283,032.68	0.00	412,111.00	129,078.32	69 / 58
5000 Office Expense	1,158.57	623.98	0.00	1,200.00	576.02	52
5005 Postage & Mailing	6,226.13	2,992.06	0.00	9,700.00	6,707.94	31
5010 Outside Printing Expense	151.89	48.57	0.00	200.00	151.43	24
5050 Books/Periodicals/Software	431.44	199.49	0.00	750.00	550.51	27
Total - Materials & Supplies	7,968.03	3,864.10	0.00	11,850.00	7,985.90	33 / 58
5400 Professional Services	84,757.50	16,607.48	(0.03)	240,000.00	223,392.55	7
5401 Audit Services	135.38	0.00	0.00	314.00	314.00	0
Total - Purchased Services	84,892.88	16,607.48	(0.03)	240,314.00	223,706.55	7 / 58
7992 Capital Projects OH Allocation	401.87	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	60,851.00	60,851.00	0
8801 Major Cap Proj-Non Capitalize	14,378.37	5,158.16	0.00	0.00	(5,158.16)	-
Total - Capital Projects	14,780.24	5,158.16	0.00	60,851.00	55,692.84	8 / 58
5140 Advertising/Marketing	12,806.63	1,400.62	0.00	12,625.00	11,224.38	11
5370 Memberships/Dues	1,091.50	717.50	0.00	1,286.00	568.50	56
5385 Business Expenses	44.50	0.00	0.00	0.00	0.00	0
5390 Training	50.00	306.21	0.00	6,869.00	6,562.79	4
5480 Communications	1,108.85	564.40	0.00	1,300.00	735.60	43
6056 Meeting Expenses	120.86	31.10	0.00	240.00	208.90	13
Total - Other Expenses	15,222.34	3,019.83	0.00	22,320.00	19,300.17	14 / 58
7500 Non-Recurring Operating	0.00	0.00	(0.00)	50,000.00	50,000.00	0
Total - Non-Recurring Operating	0.00	0.00	(0.00)	50,000.00	50,000.00	0 / 58
5030 Insurance	11,333.56	11,569.00	0.00	15,871.00	4,302.00	73
5260 Fuel	35.55	12.50	0.00	132.00	119.50	9
5510 Vehicle Maintenance/Repair	0.00	0.00	0.00	2,065.00	2,065.00	0
7993 Indirect Cost Allocation	75,457.00	24,894.68	0.00	74,684.00	49,789.32	33
7994 Building Main Allocation	93,467.00	26,878.00	0.00	90,647.00	63,769.00	30
7996 Info Systems Allocation	45,349.00	22,771.00	0.00	51,660.00	28,889.00	44
Total - Allocations	225,642.11	86,125.18	0.00	235,059.00	148,933.82	37 / 58
Total Expenditures	789,777.96	397,807.43	(0.03)	1,032,505.00	634,697.60	39 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	112,738.08	(58,885.91)	0.03	(237,105.00)	(178,219.12)	25 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	173,148.00	26,513.32	0.00	79,540.00	53,026.68	33

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 872 - PRIVATE DEVELOPMENT-

Budget Year: 2022	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals					
	To 6/30/2021					Budg / Time
3305 Bikeway Improvement	830.67	0.00	0.00	0.00	0.00	0
3308 Street Facility Improvement	10,303.70	0.00	0.00	0.00	0.00	0
3309 Storm Drainage Facility	1,709.39	0.00	0.00	0.00	0.00	0
3320 Sewer - Trunk Line Capacity	2,385.38	0.00	0.00	0.00	0.00	0
3321 Sewer - WPCP Capacity	9,081.35	0.00	0.00	0.00	0.00	0
3330 Community Park	3,110.72	0.00	0.00	0.00	0.00	0
3332 Bidwell Park Land Acquisition	112.58	0.00	0.00	0.00	0.00	0
3333 Linear Parks/Greenways	423.27	0.00	0.00	0.00	0.00	0
3335 Street Maintenance Equipment	300.81	0.00	0.00	0.00	0.00	0
3336 Administration Building	75.93	0.00	0.00	0.00	0.00	0
3337 Fire Protection Building/Equip	669.47	0.00	0.00	0.00	0.00	0
3338 Police Protection Bldg & Equip	693.08	0.00	0.00	0.00	0.00	0
Total Transfers IN	202,844.35	26,513.32	0.00	79,540.00	53,026.68	33 / 58
Operating Transfers OUT						
9315 General Plan Reserve	(22,696.62)	(10,257.44)	0.00	(23,852.00)	13,594.56	43
9340 Neighborhood Parks	(276.97)	0.00	0.00	0.00	0.00	0
9932 Fleet Replacement	(2,945.00)	(1,178.00)	0.00	(3,534.00)	2,356.00	33
Total Transfers OUT	(25,918.59)	(11,435.44)	0.00	(27,386.00)	15,950.56	42 / 58
Total Other Financing Sources	171,984.06	15,077.88	0.00	52,154.00	37,076.12	29 / 58
Excess Deficiency After						
Financing Sources / (Uses)	284,722.14	(43,808.03)	0.03	(184,951.00)	(141,143.00)	
Beginning Fund Balance	550,898.85	835,620.99	0.00	835,620.99		
Ending Fund Balance	835,620.99	791,812.96	0.03	650,669.99		
Ending Cash Balance	905,477.22	832,595.57				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 873 - PRIVATE DEVELOPMENT-

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40531 Encroachment Permit	352,372.69	97,045.35	0.00	230,000.00	132,954.65	42
Total - Licenses and Permits	352,372.69	97,045.35	0.00	230,000.00	132,954.65	42 / 58
42302 Sewer Application Fee	980.00	245.00	0.00	0.00	(245.00)	-
42404 Planning Filing Fees	33,109.29	12,945.70	0.00	31,600.00	18,654.30	41
42407 Engineering Fees	323,874.12	225,142.78	0.00	165,000.00	(60,142.78)	136
42410 Plan Check Fees	49,249.39	14,817.70	0.00	52,700.00	37,882.30	28
42428 2% Deferred Development Fee	0.00	0.00	0.00	13,700.00	13,700.00	0
42440 Storm Water Plan Review Fees	79,886.76	54,655.83	0.00	62,000.00	7,344.17	88
42442 Fire Plan Check Fees	0.00	630.50	0.00	0.00	(630.50)	-
Total - Charges for Services	487,099.56	308,437.51	0.00	325,000.00	16,562.49	95 / 58
44101 Interest on Investments	3,633.45	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	3,633.45	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	843,105.70	405,482.86	0.00	555,000.00	149,517.14	73 / 58
Expenditures						
4000 Salaries - Permanent	318,808.51	197,625.50	0.00	391,719.00	194,093.50	50
4020 Salaries - Hourly Pay	26,210.82	22,719.07	0.00	0.00	(22,719.07)	-
4025 Salaries - Separation Payouts	14,540.21	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	10,401.28	2,009.27	0.00	0.00	(2,009.27)	-
4056 Salaries - CTO Payout	(1,934.89)	0.29	0.00	0.00	(0.29)	-
4690 Employee Benefits Other	174,693.02	109,899.41	0.00	238,764.00	128,864.59	46
Total - Salaries & Employee Benefits	542,718.95	332,253.54	0.00	630,483.00	298,229.46	53 / 58
5000 Office Expense	44.68	3,066.45	0.00	1,000.00	(2,066.45)	307
5005 Postage & Mailing	0.00	0.00	0.00	1,500.00	1,500.00	0
5050 Books/Periodicals/Software	0.00	0.00	0.00	1,500.00	1,500.00	0
5105 Small Tools and Equipment	0.00	0.00	0.00	500.00	500.00	0
5110 Safety Equipment	0.00	0.00	0.00	500.00	500.00	0
5505 Equipment Maintenance/Repair	0.00	0.00	0.00	500.00	500.00	0
Total - Materials & Supplies	44.68	3,066.45	0.00	5,500.00	2,433.55	56 / 58
5400 Professional Services	35,503.60	3,080.00	3,320.00	7,500.00	1,100.00	85
5401 Audit Services	0.00	0.00	0.00	297.00	297.00	0
Total - Purchased Services	35,503.60	3,080.00	3,320.00	7,797.00	1,397.00	82 / 58
7992 Capital Projects OH Allocation	157.44	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	32,306.00	32,306.00	0
8801 Major Cap Proj-Non Capitalize	5,611.78	2,163.49	0.00	0.00	(2,163.49)	-
Total - Capital Projects	5,769.22	2,163.49	0.00	32,306.00	30,142.51	7 / 58
5160 Licenses/Permits/Fees	0.00	41.00	0.00	0.00	(41.00)	-
5370 Memberships/Dues	0.00	0.00	0.00	500.00	500.00	0
5385 Business Expenses	31.00	1,458.82	0.00	500.00	(958.82)	292
5390 Training	720.00	1,000.00	0.00	2,500.00	1,500.00	40
5480 Communications	456.18	190.05	0.00	1,500.00	1,309.95	13
Total - Other Expenses	1,207.18	2,689.87	0.00	5,000.00	2,310.13	54 / 58
5030 Insurance	17,584.51	18,815.00	0.00	25,812.00	6,997.00	73
7993 Indirect Cost Allocation	39,625.00	20,243.00	0.00	60,729.00	40,486.00	33
Total - Allocations	57,209.51	39,058.00	0.00	86,541.00	47,483.00	45 / 58
Total Expenditures	642,453.14	382,311.35	3,320.00	767,627.00	381,995.65	50 / 58
Excess Deficiency Before Financing Sources / (Uses)	200,652.56	23,171.51	(3,320.00)	(212,627.00)	(232,478.51)	-9 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	100,029.00	13,500.00	0.00	40,500.00	27,000.00	33
3305 Bikeway Improvement	433.39	0.00	0.00	1,725.00	1,725.00	0
3308 Street Facility Improvement	5,375.84	0.00	0.00	19,838.00	19,838.00	0
3309 Storm Drainage Facility	891.86	0.00	0.00	1,500.00	1,500.00	0
3320 Sewer - Trunk Line Capacity	1,244.55	0.00	0.00	4,740.00	4,740.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 873 - PRIVATE DEVELOPMENT-

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
3321 Sewer - WPCP Capacity	4,738.09	0.00	0.00	6,419.00	6,419.00	0
3330 Community Park	1,622.99	0.00	0.00	4,000.00	4,000.00	0
3332 Bidwell Park Land Acquisition	58.74	0.00	0.00	350.00	350.00	0
3333 Linear Parks/Greenways	220.84	0.00	0.00	500.00	500.00	0
3335 Street Maintenance Equipment	156.94	0.00	0.00	300.00	300.00	0
3336 Administration Building	39.61	0.00	0.00	500.00	500.00	0
3337 Fire Protection Building/Equip	349.29	0.00	0.00	1,750.00	1,750.00	0
3338 Police Protection Bldg & Equip	361.61	0.00	0.00	3,000.00	3,000.00	0
3340 Neighborhood Parks	0.00	0.00	0.00	1,075.00	1,075.00	0
Total Transfers IN	115,522.75	13,500.00	0.00	86,197.00	72,697.00	16 / 58
Operating Transfers OUT						
9315 General Plan Reserve	(19,126.87)	(7,103.90)	0.00	(11,740.00)	4,636.10	61
9340 Neighborhood Parks	(144.51)	0.00	0.00	0.00	0.00	0
Total Transfers OUT	(19,271.38)	(7,103.90)	0.00	(11,740.00)	4,636.10	61 / 58
Total Other Financing Sources	92,375.43	6,396.10	0.00	74,457.00	68,060.90	9 / 58
Excess Deficiency After Financing Sources / (Uses)	293,027.99	29,567.61	(3,320.00)	(138,170.00)	(164,417.61)	
Beginning Fund Balance	224,884.82	517,912.81	0.00	517,912.81		
Ending Fund Balance	517,912.81	547,480.42	(3,320.00)	379,742.81		
Ending Cash Balance	616,877.74	626,199.41				

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 874 - PRIVATE DEVELOPMENT-FIRE

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Revenues						
40507 Construction Permit	102,154.41	41,793.81	0.00	79,000.00	37,206.19	53
40518 Fire System Compliance Fee	1,022.97	1,271.85	0.00	0.00	(1,271.85)	-
Total - Licenses and Permits	103,177.38	43,065.66	0.00	79,000.00	35,934.34	55 / 58
42404 Planning Filing Fees	16,554.69	6,472.85	0.00	15,800.00	9,327.15	41
42410 Plan Check Fees	49,249.39	14,817.69	0.00	52,700.00	37,882.31	28
42440 Storm Water Plan Review Fees	1,781.00	0.00	0.00	0.00	0.00	0
42442 Fire Plan Check Fees	167,912.50	143,051.60	0.00	185,000.00	41,948.40	77
Total - Charges for Services	235,497.58	164,342.14	0.00	253,500.00	89,157.86	65 / 58
44101 Interest on Investments	3,966.54	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	3,966.54	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	342,641.50	207,407.80	0.00	332,500.00	125,092.20	62 / 58
Expenditures						
4000 Salaries - Permanent	59,182.32	43,809.67	0.00	72,711.00	28,901.33	60
4020 Salaries - Hourly Pay	24,998.69	2,635.13	0.00	0.00	(2,635.13)	-
4025 Salaries - Separation Payouts	1,807.56	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	438.62	941.16	0.00	0.00	(941.16)	-
4585 Empl. Benefit-Fitness Reimb	36.63	109.00	0.00	0.00	(109.00)	-
4690 Employee Benefits Other	51,572.17	40,475.33	0.00	61,573.00	21,097.67	66
Total - Salaries & Employee Benefits	138,035.99	87,970.29	0.00	134,284.00	46,313.71	66 / 58
5000 Office Expense	0.00	0.00	0.00	500.00	500.00	0
5005 Postage & Mailing	0.00	0.00	0.00	300.00	300.00	0
5010 Outside Printing Expense	0.00	25.73	0.00	100.00	74.27	26
5050 Books/Periodicals/Software	0.00	0.00	0.00	1,000.00	1,000.00	0
5070 Special Department Expenses	0.00	6.94	0.00	100.00	93.06	7
5105 Small Tools and Equipment	0.00	107.24	0.00	500.00	392.76	21
5110 Safety Equipment	0.00	32.15	0.00	500.00	467.85	6
5120 Clothing/Uniforms	0.00	25.74	0.00	600.00	574.26	4
Total - Materials & Supplies	0.00	197.80	0.00	3,600.00	3,402.20	5 / 58
5330 Contractual	43,003.75	39,675.00	0.00	32,000.00	(7,675.00)	124
5401 Audit Services	0.00	0.00	0.00	97.00	97.00	0
Total - Purchased Services	43,003.75	39,675.00	0.00	32,097.00	(7,578.00)	124 / 58 Ovr
7992 Capital Projects OH Allocation	83.36	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	38,739.63	0.00	58,040.00	19,300.37	67
8801 Major Cap Proj-Non Capitalize	3,010.37	1,136.56	0.00	0.00	(1,136.56)	-
Total - Capital Projects	3,093.73	39,876.19	0.00	58,040.00	18,163.81	69 / 58
5370 Memberships/Dues	0.00	10.00	0.00	600.00	590.00	2
5385 Business Expenses	0.00	0.00	0.00	200.00	200.00	0
5386 Conference Expenses	0.00	0.00	0.00	2,500.00	2,500.00	0
5390 Training	0.00	308.00	0.00	3,500.00	3,192.00	9
Total - Other Expenses	0.00	318.00	0.00	6,800.00	6,482.00	5 / 58
5030 Insurance	4,703.21	3,491.00	0.00	4,791.00	1,300.00	73
7993 Indirect Cost Allocation	10,206.00	3,477.32	0.00	10,432.00	6,954.68	33
Total - Allocations	14,909.21	6,968.32	0.00	15,223.00	8,254.68	46 / 58
Total Expenditures	199,042.68	175,005.60	0.00	250,044.00	75,038.40	70 / 58
Excess Deficiency Before Financing Sources / (Uses)	143,598.82	32,402.20	0.00	82,456.00	50,053.80	39 / 58
Other Sources / Uses						
Operating Transfers IN						
3001 General	73,181.00	11,083.32	0.00	33,250.00	22,166.68	33
3305 Bikeway Improvement	325.05	0.00	0.00	0.00	0.00	0
3308 Street Facility Improvement	4,031.88	0.00	0.00	0.00	0.00	0
3309 Storm Drainage Facility	668.89	0.00	0.00	0.00	0.00	0
3320 Sewer - Trunk Line Capacity	933.41	0.00	0.00	0.00	0.00	0
3321 Sewer - WPCP Capacity	3,553.57	0.00	0.00	0.00	0.00	0

City of Chico
Fund Income Statement

Data Through 1/31/2022

Budget Version 10: Working

Fund: 874 - PRIVATE DEVELOPMENT-FIRE

Budget Year: 2022	Prior Year's Actuals To 6/30/2021	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
3330 Community Park	1,217.24	0.00	0.00	0.00	0.00	0
3332 Bidwell Park Land Acquisition	44.05	0.00	0.00	0.00	0.00	0
3333 Linear Parks/Greenways	165.63	0.00	0.00	0.00	0.00	0
3335 Street Maintenance Equipment	117.71	0.00	0.00	0.00	0.00	0
3336 Administration Building	29.71	0.00	0.00	0.00	0.00	0
3337 Fire Protection Building/Equip	261.97	0.00	0.00	0.00	0.00	0
3338 Police Protection Bldg & Equip	271.20	0.00	0.00	0.00	0.00	0
Total Transfers IN	84,801.31	11,083.32	0.00	33,250.00	22,166.68	33 / 58
Operating Transfers OUT						
9315 General Plan Reserve	(8,210.07)	(4,535.24)	0.00	(4,525.00)	-10.24	100
9340 Neighborhood Parks	(108.38)	0.00	0.00	0.00	0.00	0
Total Transfers OUT	(8,318.45)	(4,535.24)	0.00	(4,525.00)	-10.24	100 / 58
Total Other Financing Sources	74,777.76	6,548.08	0.00	28,725.00	22,176.92	23 / 58
Excess Deficiency After Financing Sources / (Uses)	218,376.58	38,950.28	0.00	111,181.00	72,230.72	
Beginning Fund Balance	361,571.17	579,947.75	0.00	579,947.75		
Ending Fund Balance	579,947.75	618,898.03	0.00	691,128.75		
Ending Cash Balance	597,868.14	618,898.03				

Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2021-22 Monthly Report for the period ending: January 2022

Department Contact: Scott Dowell, Administrative Services Director

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary: As of January 31, 2022, the City is seven months of the way through this fiscal year. The areas requiring explanation are listed below.

Items of Interest:

NEW

Item #1

Location: **Fund/Dept 050-150 – Donations, 935-180 – Information Tech, 935-182 – Information Tech - Radios**

Expenditure Item: **Category – Allocations**

Description: Charges for annual premiums in insurance fund occurred at the beginning of the fiscal year causing a large allocation. This will not continue through fiscal year.

Item #2

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

Expenditure Item: **Category – Materials and Supplies**

Description: Continued purchases of accessories supporting Work from Home and/or transition to/from home due to pandemic as well as new equipment purchases for employees throughout City. Category should be on track by end of fiscal year.

Item #3

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

Expenditure Item: **Category – Other Expenses**

Description: Communications expenses are averaging higher than previous years due to additional costs for network connection/internet service in City buildings. Will continue to monitor and request a supplemental appropriation if necessary.

PREVIOUS

Item #1

Location: **Fund/Dept 001-150 – General Finance**

Expenditure Item: **Category – Materials and Supplies**

Description: A one-time purchase of a new paper folding machine has caused this category to trend high. This type of charge will not continue at this level for the remainder of the fiscal year. Costs for the remainder of the fiscal year will be in line with budget.

Item #2

Location: **Fund/Dept 001-150 – General Finance**

Expenditure Item: **Category – Purchased Services**

Description: Charges for Broadband consultant and audit fees were charged to Professional Services. The Broadband charges will be re-coded to the appropriate capital project and the audit fees will be allocated as budgeted. This will make the category within budget.

Item #3

Location: **Fund/Dept 009-099 – Debt Service**

Expenditure Item: **Category – Debt Service**

Description: Annual lease payments were made at the beginning of the fiscal year. This expense will not continue at the same pace and will be within budget at the end of the fiscal year.

Item #4

Location: **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 due to higher than expected credit card use. The category will be monitored, and a supplemental will be processed to align with expected activity if necessary.

Item #5

Location: **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 2021. This is an annual payment and will not occur again until July 2022.

Item #6

Location: **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 Scott Dowell, ASD		2/10/2022

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Administrative Services

Administrative Services Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	2,482,211	2,490,455	841,896	660,786	1,502,683	1,522,609	1,160,577	2,683,186	1,180,502	56
Materials & Supplies	74,342	77,687	21,532	31,981	53,514	35,066	39,235	74,301	20,786	72
Purchased Services	846,071	901,780	127,159	631,871	759,031	213,035	893,592	1,106,627	347,595	69
Other Expenses	255,634	240,066	17,717	130,985	148,703	52,070	214,270	266,340	117,636	56
Non-Recurring Operating Allocations	30,000 (1,594,233)	0 (1,665,733)	0 (602,411)	0 37,376	0 (565,035)	0 (1,835,846)	0 55,117	0 (1,780,729)	0 (1,215,693)	56 32
Department Total	2,094,025	2,044,256	405,894	1,493,001	1,898,896	(13,066)	2,362,791	2,349,725	450,828	81 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-150 Finance						
4000 Salaries & Employee Benefits	1,403,237	1,398,102	841,897	1,522,609	680,712	55
5000 Materials & Supplies	26,913	28,440	21,532	35,066	13,534	61
5400 Purchased Services	126,669	147,516	127,160	213,035	85,875	60
8900 Other Expenses	48,945	45,746	17,718	52,070	34,352	34
8910 Non-Recurring Operating	30,000	0	0	0	0	0
8990 Allocations	280,601	283,909	107,908	295,113	187,205	37
Total 001-150	1,916,365	1,903,713	1,116,215	2,117,893	1,001,678	53 59
001-995 Indirect Cost Allocation						
8990 Allocations	(1,918,091)	(1,990,798)	(710,320)	(2,130,959)	-1,420,639	33
Total 001-995	(1,918,091)	(1,990,798)	(710,320)	(2,130,959)	(1,420,639)	33 59
Total General/Park Funds	(1,726)	(87,085)	405,895	(13,066)	(418,961)	- 59
009-000 Debt Service Fund						
Total 009-000	0	0	0	0	0	0 59
010-150 City Treasury						
5400 Purchased Services	40,109	64,545	16,227	25,000	8,773	65
8900 Other Expenses	1,766	0	0	3,270	3,270	0
Total 010-150	41,875	64,545	16,227	28,270	12,043	57 59

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Administrative Services

Administrative Services	Prior Year Actuals		FY2021-22	FY2021-22	Remaining	Percent	
Department Summary by Fund-Activity	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted	Budget	Used Budg / Time	
050-150 Donations							
5400 Purchased Services	0	0	12,874	64,679	51,805	20	
8990 Allocations	0	0	4,401	6,572	2,171	67	
Total 050-150	0	0	17,275	71,251	53,976	24	59
853-150 Parking Revenue							
5400 Purchased Services	31,241	11,122	6,790	36,000	29,210	19	
Total 853-150	31,241	11,122	6,790	36,000	29,210	19	59
935-180 Information Technology							
4000 Salaries & Employee Benefits	927,850	935,072	555,985	914,257	358,272	61	
5000 Materials & Supplies	47,430	49,247	25,576	39,235	13,659	65	
5400 Purchased Services	648,051	678,598	595,980	767,913	171,933	78	
8900 Other Expenses	204,923	194,321	130,985	211,000	80,015	62	
8990 Allocations	43,256	36,768	28,912	42,479	13,567	68	
Total 935-180	1,871,510	1,894,006	1,337,438	1,974,884	637,446	68	59
935-182 Information Technology							
4000 Salaries & Employee Benefits	151,124	157,282	104,801	246,320	141,519	43	
5000 Materials & Supplies	0	0	6,406	0	(6,406)	0	
8990 Allocations	0	4,387	4,063	6,066	2,003	67	
Total 935-182	151,124	161,669	115,270	252,386	137,116	46	59
Total Other Funds	2,095,750	2,131,342	1,493,000	2,362,791	869,791	63	59
Department Total	2,094,024	2,044,257	1,898,895	2,349,725	450,830	81	59

Monthly Budget Monitoring Report

City Attorney

(Dept. Name)

Fiscal Year 2021-22 Monthly Report for the **period ending:** January, 2022


Department Contact: Vincent C. Ewing

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:

No overages at the category level to report.

APPROVALS:

Review	Signature	Date
Vincent C. Ewing, City Attorney		2/8/22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
City Attorney

City Attorney Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Materials & Supplies	80	521	49	0	49	250	0	250	200	20
Purchased Services	1,698,295	1,432,510	174,465	721,841	896,307	612,847	710,000	1,322,847	426,539	68
Other Expenses	1,545	1,624	818	0	818	1,805	0	1,805	986	45
Allocations	26,082	29,870	6,538	0	6,538	25,465	0	25,465	18,927	26
Department Total	1,726,004	1,464,526	181,872	721,841	903,713	640,367	710,000	1,350,367	446,653	67 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-160 City Attorney						
5000 Materials & Supplies	81	522	50	250	200	20
5400 Purchased Services	645,715	729,089	174,466	612,847	438,381	28
8900 Other Expenses	1,546	1,624	819	1,805	986	45
8990 Allocations	26,082	29,870	6,538	25,465	18,927	26
Total 001-160	673,424	761,105	181,873	640,367	458,494	28 59
Total General/Park Funds	673,424	761,105	181,873	640,367	458,494	28 59
052-160 Specialized Community Services						
5400 Purchased Services	0	14,366	0	60,000	60,000	0
Total 052-160	0	14,366	0	60,000	60,000	0 59
900-160 General Liability Insurance Reserve						
5400 Purchased Services	1,052,581	689,055	721,841	650,000	(71,841)	111
Total 900-160	1,052,581	689,055	721,841	650,000	(71,841)	111 59
Total Other Funds	1,052,581	703,421	721,841	710,000	(11,841)	102 59
Department Total	1,726,005	1,464,526	903,714	1,350,367	446,653	67 59

Monthly Budget Monitoring Report

City Clerk Department

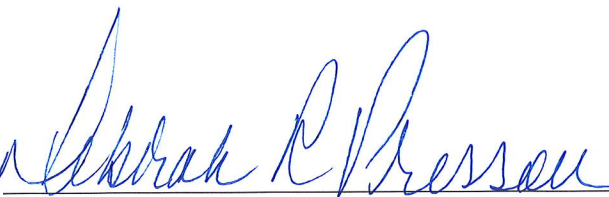
Fiscal Year 2021-22 Monthly Report for the period ending: January 2022

Department Contact: Deborah Presson, City Clerk

Nothing new to report.

Approvals:

Department Director:



Date:



City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022

City Clerk

City Clerk Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	651,705	583,451	349,477	0	349,477	689,687	0	689,687	340,209	51
Materials & Supplies	8,898	12,298	1,801	0	1,801	18,250	0	18,250	16,448	10
Purchased Services	156,492	43,283	31,585	79,699	111,285	165,065	125,576	290,641	179,355	38
Other Expenses	85,559	230,434	18,409	0	18,409	194,165	0	194,165	175,755	9
Non-Recurring Operating Allocations	0	0	0	0	0	15,000	0	15,000	15,000	0
	127,762	137,899	58,367	0	58,367	176,766	0	176,766	118,399	33
Department Total	1,030,418	1,007,367	459,640	79,699	539,340	1,258,933	125,576	1,384,509	845,168	39 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-101 City Council						
4000 Salaries & Employee Benefits	182,041	108,790	68,607	137,445	68,838	50
5000 Materials & Supplies	366	7,018	431	9,900	9,469	4
5400 Purchased Services	86,298	2,400	0	21,000	21,000	0
8900 Other Expenses	54,421	67,746	12,897	67,765	54,868	19
8990 Allocations	66,101	72,502	22,968	86,816	63,848	26
Total 001-101	389,227	258,456	104,903	322,926	218,023	32 59
001-103 City Clerk						
4000 Salaries & Employee Benefits	469,664	474,662	280,870	552,242	271,372	51
5000 Materials & Supplies	8,532	5,280	1,370	8,350	6,980	16
5400 Purchased Services	31,600	37,375	31,586	144,065	112,479	22
8900 Other Expenses	31,139	162,688	5,512	126,400	120,888	4
8910 Non-Recurring Operating	0	0	0	15,000	15,000	0
8990 Allocations	61,662	65,397	35,399	89,950	54,551	39
Total 001-103	602,597	745,402	354,737	936,007	581,270	38 59
Total General/Park Funds	991,824	1,003,858	459,640	1,258,933	799,293	36 59
051-000 Arts and Culture						
5400 Purchased Services	28,346	0	34,669	34,593	(76)	100
Total 051-000	28,346	0	34,669	34,593	(76)	100 59

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
City Clerk

City Clerk Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21					
052-101 Specialized Community Services							
5400 Purchased Services	10,249	3,508	0	46,243	46,243	0	
Total 052-101	10,249	3,508	0	46,243	46,243	0	59
210-180 PEG - Public, Educational & Government							
5400 Purchased Services	0	0	45,031	44,740	(291)	101	
Total 210-180	0	0	45,031	44,740	(291)	101	59
Total Other Funds	38,595	3,508	79,700	125,576	45,876	63	59
Department Total	1,030,419	1,007,366	539,340	1,384,509	845,169	39	59

Monthly Budget Monitoring Report

City Manager's Office

Fiscal Year 2021-22 Monthly Report for the period ending January 31, 2022

Department Contacts: Management Analyst (896-7202)

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

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.

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 Mark Orme, City Manager		February 8, 2022

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
City Manager

City Manager Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	858,833	1,058,263	494,524	5,897	500,421	951,175	0	951,175	450,753	53
Materials & Supplies	7,991	2,798	2,000	306	2,307	4,945	2,119	7,064	4,756	33
Purchased Services	56,983	71,100	69,621	68,346	137,967	337,671	105,384	443,055	305,087	31
Other Expenses	139,605	82,790	45,257	737	45,994	203,133	500	203,633	157,638	23
Non-Recurring Operating Allocations	0	0	0	0	0	500	0	500	500	0
	111,222	117,614	49,779	0	49,779	134,098	0	134,098	84,319	37
Department Total	1,174,635	1,332,568	661,182	75,287	736,470	1,631,522	108,003	1,739,525	1,003,054	42 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-106 City Management						
4000 Salaries & Employee Benefits	810,410	926,064	494,524	951,175	456,651	52
5000 Materials & Supplies	3,317	2,395	2,001	4,445	2,444	45
5400 Purchased Services	0	0	41,625	216,450	174,825	19
8900 Other Expenses	15,697	10,951	4,541	23,605	19,064	19
8910 Non-Recurring Operating Allocations	0	0	0	500	500	0
8990 Allocations	109,672	116,153	49,601	132,324	82,723	37
Total 001-106	939,096	1,055,563	592,292	1,328,499	736,207	45 59
001-112 Economic Development						
5000 Materials & Supplies	0	0	0	500	500	0
5400 Purchased Services	56,983	70,850	27,997	121,221	93,224	23
8900 Other Expenses	122,709	67,089	40,716	179,528	138,812	23
8990 Allocations	1,550	1,462	178	1,774	1,596	10
Total 001-112	181,242	139,401	68,891	303,023	234,132	23 59
Total General/Park Funds	1,120,338	1,194,964	661,183	1,631,522	970,339	40 59
050-106 Donations						
4000 Salaries & Employee Benefits	30,678	130,783	0	0	0	0
5000 Materials & Supplies	4,674	404	0	2,119	2,119	0
8990 Allocations	0	0	0	0	0	0

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
City Manager

City Manager	Prior Year Actuals		FY2021-22	FY2021-22	Remaining	Percent	
Department Summary by Fund-Activity	FY2019-20	FY2020-21	YTD	Modified	Budget	Used	
			Actuals	Adopted		Budg / Time	
Total 050-106	35,352	131,187	0	2,119	2,119	0	59
052-106 Specialized Community Services							
5400 Purchased Services	0	0	0	5,634	5,634	0	
Total 052-106	0	0	0	5,634	5,634	0	59
098-106 Justice Assist Grant (JAG)							
4000 Salaries & Employee Benefits	17,746	0	0	0	0	0	
Total 098-106	17,746	0	0	0	0	0	59
100-106 Grants-Operating Activities							
8900 Other Expenses	1,200	4,750	0	500	500	0	
Total 100-106	1,200	4,750	0	500	500	0	59
875-106 Cannabis Permit Program							
4000 Salaries & Employee Benefits	0	1,417	5,897	0	(5,897)	0	
5000 Materials & Supplies	0	0	306	0	(306)	0	
5400 Purchased Services	0	250	68,346	99,750	31,404	69	
8900 Other Expenses	0	0	738	0	(738)	0	
Total 875-106	0	1,667	75,287	99,750	24,463	75	59
Total Other Funds	54,298	137,604	75,287	108,003	32,716	70	59
Department Total	1,174,636	1,332,568	736,470	1,739,525	1,003,055	42	59

Monthly Budget Monitoring Report

Community Development Department

(Dept. Name)

Fiscal Year 21-22 Monthly Report for the **period ending:** January 31, 2022

Department Contact: Brendan Vieg, Community Development Director

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet its approved budget targets, and to highlight any trends of interest for the governing body.

Overall Summary: The Community Development Department's Fiscal Year 2021-22 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 January 31, 2022, show 40% of the total departmental budget used and 59% time used in the fiscal year. The Department is trending 19% underbudget.

The below items of interest only include category level trends and not trends at the object code level.

Items of Interest:

NEW

No items to report.

PREVIOUS

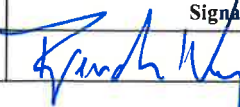
Item #1

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 2021-22; 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.

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 contracted services.
Analysis: Ongoing increase in cost and need for towing of abandoned vehicles City-wide, including abandoned recreational vehicles.
Action Plan: Working with Finance to bring a supplemental to Council at a later date.

APPROVALS:

	Review	Signature	Date
X	Department Director		2/8/22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Community Development

Community Development Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	2,833,143	2,835,695	346,827	1,330,251	1,677,078	664,285	2,757,820	3,422,105	1,745,026	49
Materials & Supplies	27,449	24,038	3,137	9,975	13,112	6,333	50,670	57,003	43,890	23
Purchased Services	799,404	678,590	14,000	154,812	168,812	67,600	1,014,336	1,081,936	913,123	16
Other Expenses	256,839	253,194	206,293	15,798	222,091	295,364	85,514	380,878	158,786	58
Non-Recurring Operating Allocations	112,258	111,256	0	20,299	20,299	0	100,000	100,000	79,700	20
	777,640	825,634	59,040	260,528	319,568	238,348	780,294	1,018,642	699,073	31
Department Total	4,806,736	4,728,410	629,298	1,791,666	2,420,964	1,271,930	4,788,634	6,060,564	3,639,599	40 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-510 Planning						
4000 Salaries & Employee Benefits	373,609	287,663	179,160	352,677	173,517	51
5000 Materials & Supplies	1,293	779	456	2,137	1,681	21
5400 Purchased Services	54,300	35,000	14,000	40,000	26,000	35
8900 Other Expenses	200,745	205,931	201,910	285,134	83,224	71
8990 Allocations	96,773	96,479	32,513	173,197	140,684	19
Total 001-510	726,720	625,852	428,039	853,145	425,106	50 59
001-520 Building Inspection						
8900 Other Expenses	224	(114)	0	0	0	0
Total 001-520	224	(114)	0	0	0	0 59
001-535 Code Enforcement						
4000 Salaries & Employee Benefits	323,560	282,673	167,667	311,608	143,941	54
5000 Materials & Supplies	3,461	3,799	2,682	4,196	1,514	64
5400 Purchased Services	12,565	6,888	0	27,600	27,600	0
8900 Other Expenses	7,717	7,616	4,384	10,230	5,846	43
8990 Allocations	47,114	59,727	26,527	65,151	38,624	41
Total 001-535	394,417	360,703	201,260	418,785	217,525	48 59
Total General/Park Funds	1,121,361	986,441	629,299	1,271,930	642,631	49 59

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Community Development

Community Development Department Summary by Fund-Activity		Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
		FY2019-20	FY2020-21					
201-995	Community Development Blk Grant							
8990	Allocations	41,926	47,195	10,506	31,518	21,012	33	
Total	201-995	41,926	47,195	10,506	31,518	21,012	33	59
206-995	HOME - Federal Grants							
8990	Allocations	12,468	10,720	2,695	8,085	5,390	33	
Total	206-995	12,468	10,720	2,695	8,085	5,390	33	59
213-535	Abandoned Vehicle Abatement							
4000	Salaries & Employee Benefits	97,771	104,434	74,425	167,234	92,809	45	
5000	Materials & Supplies	408	1,881	38	2,559	2,521	1	
5400	Purchased Services	13,055	22,475	34,715	25,000	(9,715)	139	
8900	Other Expenses	1,421	232	0	3,250	3,250	0	
8990	Allocations	12,929	14,129	7,865	16,282	8,417	48	
Total	213-535	125,584	143,151	117,043	214,325	97,282	55	59
213-995	Abandoned Vehicle Abatement							
8990	Allocations	8,478	8,503	3,178	9,535	6,357	33	
Total	213-995	8,478	8,503	3,178	9,535	6,357	33	59
316-520	CASp Certification and Training Fund							
4000	Salaries & Employee Benefits	0	29	3,764	26,152	22,388	14	
5000	Materials & Supplies	0	0	0	500	500	0	
5400	Purchased Services	0	0	0	15,000	15,000	0	
8900	Other Expenses	0	944	0	5,000	5,000	0	
8990	Allocations	0	0	725	1,082	357	67	
Total	316-520	0	973	4,489	47,734	43,245	9	59
392-540	Affordable Housing							
4000	Salaries & Employee Benefits	159,579	188,803	113,212	239,006	125,794	47	
5000	Materials & Supplies	1,443	1,471	891	3,275	2,384	27	
5400	Purchased Services	13,236	25,566	19,468	98,126	78,658	20	
8900	Other Expenses	4,161	5,087	2,800	11,930	9,130	23	
8990	Allocations	44,768	48,864	16,625	61,313	44,688	27	
Total	392-540	223,187	269,791	152,996	413,650	260,654	37	59
392-995	Affordable Housing							
8990	Allocations	35,708	38,430	13,737	41,212	27,475	33	
Total	392-995	35,708	38,430	13,737	41,212	27,475	33	59

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Community Development

Community Development	Prior Year Actuals		FY2021-22	FY2021-22	Remaining	Percent	
Department Summary by Fund-Activity	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted	Budget	Used Budg / Time	
863-510 Subdivisions							
4000 Salaries & Employee Benefits	92,711	105,988	85,366	156,915	71,549	54	
5000 Materials & Supplies	2,539	1,341	1,814	6,853	5,039	26	
5400 Purchased Services	414,864	230,425	65,867	318,574	252,707	21	
8900 Other Expenses	6,303	4,258	5,273	18,060	12,787	29	
8990 Allocations	25,878	24,441	10,988	30,627	19,639	36	
Total 863-510	542,295	366,453	169,308	531,029	361,721	32	59
871-000 Private Development - Building							
Total 871-000	0	0	0	0	0	0	59
871-520 Private Development - Building							
4000 Salaries & Employee Benefits	1,298,265	1,295,614	695,852	1,529,240	833,388	46	
5000 Materials & Supplies	7,412	6,194	2,367	12,966	10,599	18	
5400 Purchased Services	153,607	229,108	18,154	261,745	243,591	7	
8900 Other Expenses	16,187	13,988	4,706	22,879	18,173	21	
8910 Non-Recurring Operating	43,179	111,256	20,300	50,000	29,700	41	
8990 Allocations	142,106	136,816	68,174	197,109	128,935	35	
Total 871-520	1,660,756	1,792,976	809,553	2,073,939	1,264,386	39	59
871-995 Private Development - Building							
8990 Allocations	119,279	111,078	46,611	139,833	93,222	33	
Total 871-995	119,279	111,078	46,611	139,833	93,222	33	59
872-510 Private Development - Planning							
4000 Salaries & Employee Benefits	360,553	441,272	283,033	412,111	129,078	69	
5000 Materials & Supplies	10,661	7,968	3,864	11,850	7,986	33	
5400 Purchased Services	94,293	84,893	16,607	240,314	223,707	7	
8900 Other Expenses	18,206	15,222	3,020	22,320	19,300	14	
8910 Non-Recurring Operating	69,080	0	0	50,000	50,000	0	
8990 Allocations	138,439	150,185	48,742	160,375	111,633	30	
Total 872-510	691,232	699,540	355,266	896,970	541,704	40	59
872-995 Private Development - Planning							
8990 Allocations	47,768	75,457	24,895	74,684	49,789	33	
Total 872-995	47,768	75,457	24,895	74,684	49,789	33	59
935-185 Information Technology							
4000 Salaries & Employee Benefits	127,095	129,220	74,600	227,162	152,562	33	

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Community Development

Community Development	Prior Year Actuals		FY2021-22	FY2021-22	Remaining	Percent	
Department Summary by Fund-Activity	FY2019-20	FY2020-21	YTD	Modified	Budget	Used	
			Actuals	Adopted		Budg / Time	
5000 Materials & Supplies	232	605	1,001	12,667	11,666	8	
5400 Purchased Services	43,485	44,235	0	55,577	55,577	0	
8900 Other Expenses	1,875	29	0	2,075	2,075	0	
8990 Allocations	4,006	3,610	5,786	8,639	2,853	67	
Total 935-185	176,693	177,699	81,387	306,120	224,733	27	59
Total Other Funds	3,685,374	3,741,966	1,791,664	4,788,634	2,996,970	37	59
Department Total	4,806,735	4,728,407	2,420,963	6,060,564	3,639,601	40	59

Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2021-22 Monthly Report for the period ending: January 2022

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. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary: The areas requiring explanation are listed below.

Items of Interest:

NEW

None

PREVIOUS

Item #1

Location: **Fund/Dept 001-410 – Fire Reimbursable Response**

Expenditure Item: **Category – Salaries and Benefits**

Description: 001-410 tracks the reimbursable responses for OES incidents. Due to the manner in which this is presented, it shows as over-budget but in reality, it is not. Chico Fire-Rescue personnel assist Cal Fire and the U.S. Forest Service through the California Fire Assistance Agreement. These costs are proportional to incidents and are fully reimbursable. As such, costs will not be over reimbursements. When reimbursement is received, the budget will be adjusted to reflect actuals.

Item #2

Location: **Fund/Dept 874-400 – Private Development - Fire**

Expenditure Item: **Category – Salaries and Benefits**

Description: This category is trending high due to high volume of activity. This Fund-dept is fee based so there are revenues to offset overages. If necessary, a supplemental will be brought to City Council to increase the expense budget.

Item #3

Location: **Fund/Dept 874-400 – Private Development - Fire**

Expenditure Item: **Category – Contractual**

Description: This category is trending high due to high volume of activity. This Fund-dept is fee based so there are revenues to offset overages. A supplemental will be brought to City Council to increase the expense budget.

APPROVALS:

Review	Signature	Date
Department Director Steve Standridge, Fire Chief		2/16/22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022

Fire	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	12,156,570	13,169,629	7,808,228	87,970	7,896,198	12,117,076	134,284	12,251,360	4,355,161	64
Materials & Supplies	136,008	227,209	56,048	190	56,239	175,520	3,600	179,120	122,880	31
Purchased Services	112,316	174,112	(63,883)	39,675	(24,208)	36,938	32,097	69,035	93,243	-35
Other Expenses	164,862	146,127	62,714	318	63,032	194,961	6,800	201,761	138,728	31
Non-Recurring Operating Allocations	0	0	7,695	0	7,695	57,650	0	57,650	49,954	13
	1,167,712	1,245,071	565,759	6,685	572,445	1,418,452	15,223	1,433,675	861,229	40
Department Total	13,737,471	14,962,151	8,436,563	134,839	8,571,402	14,000,597	192,004	14,192,601	5,621,198	60 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-400 Fire						
4000 Salaries & Employee Benefits	11,790,779	12,386,308	7,214,638	12,060,040	4,845,402	60
5000 Materials & Supplies	136,009	227,210	56,049	175,520	119,471	32
5400 Purchased Services	94,077	131,109	(63,883)	36,938	100,821	-173
8900 Other Expenses	164,474	145,225	60,346	191,037	130,691	32
8910 Non-Recurring Operating	0	0	7,695	57,650	49,955	13
8990 Allocations	1,143,793	1,230,163	565,760	1,418,452	852,692	40
Total 001-400	13,329,132	14,120,015	7,840,605	13,939,637	6,099,032	56 59
001-410 Fire Reimbursable Response						
4000 Salaries & Employee Benefits	196,083	645,286	593,590	57,036	-536,554	1,041
8900 Other Expenses	388	902	2,369	3,924	1,555	60
Total 001-410	196,471	646,188	595,959	60,960	(534,999)	978 59
Total General/Park Funds	13,525,603	14,766,203	8,436,564	14,000,597	5,564,033	60 59
098-400 Justice Assist Grant (JAG)						
4000 Salaries & Employee Benefits	23,789	0	0	0	0	0
Total 098-400	23,789	0	0	0	0	0 59
874-400 Private Development - Fire						
4000 Salaries & Employee Benefits	145,919	138,036	87,970	134,284	46,314	66
5000 Materials & Supplies	0	0	191	3,600	3,409	5

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022

Fire

Fire Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted			
5400 Purchased Services	18,240	43,004	39,675	32,097	(7,578)	124	
8900 Other Expenses	0	0	318	6,800	6,482	5	
8990 Allocations	3,952	4,703	3,208	4,791	1,583	67	
Total 874-400	168,111	185,743	131,362	181,572	50,210	72	59
874-995 Private Development - Fire							
8990 Allocations	19,968	10,206	3,477	10,432	6,955	33	
Total 874-995	19,968	10,206	3,477	10,432	6,955	33	59
Total Other Funds	211,868	195,949	134,839	192,004	57,165	70	59
Department Total	13,737,471	14,962,152	8,571,403	14,192,601	5,621,198	60	59

Monthly Budget Monitoring Report

Human Resources & Risk Management Department

Fiscal Year 2021-22 Monthly Report for the period ending January 31, 2022

Department Contacts: Director of Human Resources & Risk Management (879-7901)

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

None

PREVIOUS

Item #1

Location: **Fund/Dept 900-140 – General Liability Insurance Reserve**

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

Description & Analysis: Postage expenses occurred within first quarter. We do not anticipate any overages this year.

Action Plan: No action necessary.

Item #2

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 #3

Location: **Fund/Dept 001-130 – General Human Resources**

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

Description & Analysis: Office expense along with our Employee recognition pins had early fiscal year purchases, thus resulting in the initial overage. We do not anticipate any overages this year.

Action Plan: No action necessary.

//

Item #4

Location: **Fund/Dept 001-130 – General Human Resources**

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

Description & Analysis: Recruitment costs, due to the PW Director vacancy, have exceeded the fiscal year budgeted amount. The charges specific to the Executive Recruitment will be recoded to Professional Services, thus eliminating any overage.

Action Plan: No action necessary.

Item #5

Location: **Fund/Dept 901-130 – Workers’ Compensation Insurance Reserve**

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

Description & Analysis: Our State Workers’ Comp Surcharges came in higher than expected. We do not anticipate any overages at the category level this year.

Action Plan: No action necessary.

APPROVALS:

Review	Signature	Date
Department Director Jamie Cannon/HR Dir		2/14/22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Human Resources

Human Resources Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	602,220	519,585	318,484	0	318,484	554,870	298,521	853,391	534,906	37	
Materials & Supplies	9,345	12,145	5,334	434	5,769	8,220	550	8,770	3,000	66	
Purchased Services	1,804,046	1,439,620	79,865	824,117	903,983	210,180	1,222,500	1,432,680	528,696	63	
Other Expenses	845,638	977,191	10,051	1,231,227	1,241,278	28,835	1,879,659	1,908,494	667,215	65	
Non-Recurring Operating Allocations	0 74,813	3,840 73,559	57,600 30,926	0 0	57,600 30,926	76,160 73,986	0 0	76,160 73,986	18,560 43,060	76 42	
Department Total	3,336,063	3,025,942	502,262	2,055,779	2,558,042	952,251	3,401,230	4,353,481	1,795,438	59	59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21					
001-130 Human Resources							
4000 Salaries & Employee Benefits	602,220	519,585	318,484	554,870	236,386	57	
5000 Materials & Supplies	8,846	11,664	5,335	8,220	2,885	65	
5400 Purchased Services	198,443	171,501	79,866	210,180	130,314	38	
8900 Other Expenses	13,763	16,582	10,051	28,835	18,784	35	
8910 Non-Recurring Operating	0	3,840	57,600	76,160	18,560	76	
8990 Allocations	74,813	73,559	30,926	73,986	43,060	42	
Total 001-130	898,085	796,731	502,262	952,251	449,989	53	59
Total General/Park Funds	898,085	796,731	502,262	952,251	449,989	52	59
900-140 General Liability Insurance Reserve							
5000 Materials & Supplies	499	481	434	400	(34)	108	
5400 Purchased Services	41,375	45,659	45,659	52,500	6,841	87	
8900 Other Expenses	608,051	751,194	969,673	1,545,388	575,715	63	
Total 900-140	649,925	797,334	1,015,766	1,598,288	582,522	64	59
901-130 Work Compensation Insurance Reserve							
4000 Salaries & Employee Benefits	0	0	0	298,521	298,521	0	
5000 Materials & Supplies	0	0	0	150	150	0	
5400 Purchased Services	1,534,019	1,168,136	775,894	1,120,000	344,106	69	
8900 Other Expenses	223,824	209,415	261,554	334,271	72,717	78	

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Human Resources

Human Resources Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted			
Total 901-130	1,757,843	1,377,551	1,037,448	1,752,942	715,494	59	59
902-130 Unemployment Insurance Reserve							
5400 Purchased Services	30,209	54,325	2,565	50,000	47,435	5	
Total 902-130	30,209	54,325	2,565	50,000	47,435	5	59
Total Other Funds	2,437,977	2,229,210	2,055,779	3,401,230	1,345,451	60	59
Department Total	3,336,062	3,025,941	2,558,041	4,353,481	1,795,440	59	59

Monthly Budget Monitoring Report

POLICE

(Department)

Fiscal Year 2021/22 Monthly Report for the period ending 1/31/2022

Department Contact: Matthew 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:


217-300 Asset Forfeiture

The Police Department annual BINTF participation fee is budgeted in this category. The entire fee of \$10,000 is paid in July, so this is a one-time expenditure.

050-348 Donations

This category is for expenditures expensed to the animal shelter donation account. Reimbursements appear in revenue and offset donation expenses.

APPROVAL:

	Review	Signature	Date
X	Captain Greg Keeney for Matthew Madden, Chief of Police		2/9/22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022

Police

Police Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	22,920,191	22,732,924	14,005,080	255,224	14,260,304	24,390,434	770,709	25,161,143	10,900,838	57
Materials & Supplies	591,053	603,906	317,665	42,131	359,797	578,478	97,654	676,132	316,334	53
Purchased Services	282,507	223,477	68,433	0	68,433	406,631	0	406,631	338,197	17
Other Expenses	459,180	460,542	336,736	7,236	343,973	648,392	43,080	691,472	347,498	50
Non-Recurring Operating Allocations	29,742	190,959	28,599	0	28,599	158,629	25,663	184,292	155,692	16
	2,887,599	2,929,719	1,241,009	22,390	1,263,399	3,061,617	58,329	3,119,946	1,856,546	40
Department Total	27,170,273	27,141,529	15,997,525	326,982	16,324,508	29,244,181	995,435	30,239,616	13,915,107	54 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-300 Police						
4000 Salaries & Employee Benefits	20,031,412	19,639,829	12,764,663	23,577,646	10,812,983	54
5000 Materials & Supplies	419,087	481,224	290,625	507,728	217,103	57
5400 Purchased Services	261,524	203,367	57,159	383,467	326,308	15
8900 Other Expenses	451,949	455,423	334,592	634,432	299,840	53
8910 Non-Recurring Operating	13,916	174,126	28,600	158,629	130,029	18
8990 Allocations	2,801,132	2,845,457	1,199,894	2,977,931	1,778,037	40
Total 001-300	23,979,020	23,799,426	14,675,533	28,239,833	13,564,300	52 59
001-322 PD-Patrol						
4000 Salaries & Employee Benefits	923,294	1,109,684	596,587	0	-596,587	0
Total 001-322	923,294	1,109,684	596,587	0	(596,587)	0 59
001-342 PD-Communications						
4000 Salaries & Employee Benefits	180,596	242,975	121,320	0	-121,320	0
Total 001-342	180,596	242,975	121,320	0	(121,320)	0 59
001-345 PD-Detective Bureau						
4000 Salaries & Employee Benefits	81,315	94,328	67,884	0	-67,884	0
Total 001-345	81,315	94,328	67,884	0	(67,884)	0 59
001-348 PD-Animal Services						
4000 Salaries & Employee Benefits	463,560	508,539	312,339	561,405	249,066	56

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022

Police

Police	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used	
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted		Budg / Time	
Department Summary by Fund-Activity							
5000 Materials & Supplies	52,597	44,669	27,041	69,700	42,659	39	
5400 Purchased Services	20,984	20,111	11,274	23,164	11,890	49	
8900 Other Expenses	7,813	5,119	2,145	13,960	11,815	15	
8990 Allocations	68,792	65,919	34,774	74,219	39,445	47	
Total 001-348	613,746	644,357	387,573	742,448	354,875	52	59
002-300 Police							
4000 Salaries & Employee Benefits	126,476	152,590	142,287	251,383	109,096	57	
5000 Materials & Supplies	0	998	0	1,050	1,050	0	
8990 Allocations	5,306	6,772	6,341	9,467	3,126	67	
Total 002-300	131,782	160,360	148,628	261,900	113,272	57	59
Total General/Park Funds	25,909,753	26,051,130	15,997,525	29,244,181	13,246,656	54	59
050-300 Donations							
4000 Salaries & Employee Benefits	131,968	157,031	99,699	156,952	57,253	64	
5000 Materials & Supplies	30,338	8,647	2,306	28,012	25,706	8	
8990 Allocations	0	0	2,965	4,426	1,461	67	
Total 050-300	162,306	165,678	104,970	189,390	84,420	55	59
050-348 Donations							
5000 Materials & Supplies	75,780	56,533	29,300	34,438	5,138	85	
Total 050-348	75,780	56,533	29,300	34,438	5,138	85	59
098-300 Justice Assist Grant (JAG)							
4000 Salaries & Employee Benefits	21,673	1,228	0	1,188	1,188	0	
8910 Non-Recurring Operating	15,826	16,834	0	25,663	25,663	0	
Total 098-300	37,499	18,062	0	26,851	26,851	0	59
098-995 Justice Assist Grant (JAG)							
8990 Allocations	166	166	2,052	6,156	4,104	33	
Total 098-995	166	166	2,052	6,156	4,104	33	59
099-300 Supp Law Enforcement Service							
4000 Salaries & Employee Benefits	277,887	190,309	120,147	286,111	165,964	42	
Total 099-300	277,887	190,309	120,147	286,111	165,964	42	59
099-995 Supp Law Enforcement Service							
8990 Allocations	7,396	7,284	3,210	9,629	6,419	33	
Total 099-995	7,396	7,284	3,210	9,629	6,419	33	59

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022

Police

Police	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21					
Department Summary by Fund-Activity							
100-300 Grants-Operating Activities							
4000 Salaries & Employee Benefits	653,518	624,781	20,574	194,906	174,332	11	
5000 Materials & Supplies	3,251	1,538	0	0	0	0	
8900 Other Expenses	(581)	0	7,237	43,080	35,843	17	
Total 100-300	656,188	626,319	27,811	237,986	210,175	12	59
100-348 Grants-Operating Activities							
5000 Materials & Supplies	0	300	525	24,700	24,175	2	
Total 100-348	0	300	525	24,700	24,175	2	59
100-995 Grants-Operating Activities							
8990 Allocations	879	837	11,195	33,584	22,389	33	
Total 100-995	879	837	11,195	33,584	22,389	33	59
217-300 Asset Forfeiture							
5000 Materials & Supplies	10,000	10,000	10,000	10,000	0	100	
Total 217-300	10,000	10,000	10,000	10,000	0	100	59
217-995 Asset Forfeiture							
8990 Allocations	333	321	68	204	136	33	
Total 217-995	333	321	68	204	136	33	59
853-300 Parking Revenue							
4000 Salaries & Employee Benefits	28,493	11,632	14,804	131,552	116,748	11	
5000 Materials & Supplies	0	0	0	504	504	0	
8990 Allocations	3,595	2,963	2,901	4,330	1,429	67	
Total 853-300	32,088	14,595	17,705	136,386	118,681	13	59
Total Other Funds	1,260,522	1,090,404	326,983	995,435	668,452	33	59
Department Total	27,170,275	27,141,534	16,324,508	30,239,616	13,915,108	54	59

Monthly Budget Monitoring Report

Public Works Department - Engineering

(Dept. Name)

Fiscal Year 2021-2022 Monthly Report for the **period ending: 01/31/22**

Department Contact: Leigh Ann Sutton (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 21-22 except for the few items listed below.

NEW ITEMS

Item #1

Location: **Public Works – General – Transportation**

Expenditure Category: **212-653-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly salaries.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #2

Location: **Public Works – General – Transportation**

Expenditure Category: **212-654-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to outside office expenses and books/software purchases.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #3

Location: **Public Works – Capital Projects**

Expenditure Category: **400-610-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to office expenses, outside printing expense and books/software purchases.

Action Plan: None needed, this account will be on track by Fiscal Year end.

PREVIOUS 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 outside printing expense and books/software purchases.

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 business expenses.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #3

Location: **Public Works – Transportation – Planning**

Expenditure Category: **212-655-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly salaries.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #4

Location: **Public Works – Transportation - Planning**

Expenditure Category: **212-655-8900**

Description: Other Expenses

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 #5

Location: **Public Works – Sewer**

Expenditure Category: **850-000-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly salaries.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #6

Location: **Public Works – Subdivision**

Expenditure Category: **863-000-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to incorrect salary coding.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #7

Location: **Public Works – City Recreation**

Expenditure Category: **876-610-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to hourly and overtime.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #8

Location: **Public Works – City Recreation**

Expenditure Category: **876-610-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to contractual services.

Action Plan: None needed, this account will be on track by Fiscal Year end

APPROVALS:

	Review	Signature	Date
X	Leigh Ann Sutton Department Director- Engineering	<i>Leigh Ann Sutton</i>	2/8/22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works Engineering

Public Works - Eng Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	2,871,367	3,576,141	145,771	2,276,012	2,421,783	384,407	4,060,116	4,444,523	2,022,739	54
Materials & Supplies	22,955	45,902	721	29,970	30,691	0	50,749	50,749	20,057	60
Purchased Services	184,488	192,257	0	376,781	376,781	0	600,814	600,814	224,032	63
Other Expenses	30,181	19,521	1,573	33,339	34,913	0	115,340	115,340	80,426	30
Non-Recurring Operating Allocations	0	0	0	12,261	12,261	0	20,000	20,000	7,738	61
	733,622	804,791	10,233	373,174	383,407	15,278	1,044,583	1,059,861	676,453	36
Department Total	3,842,615	4,638,613	158,299	3,101,539	3,259,838	399,685	5,891,602	6,291,287	3,031,448	52 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-610 Public Works - Engineering						
4000 Salaries & Employee Benefits	174	221,111	145,771	384,407	238,636	38
5000 Materials & Supplies	0	199	721	0	-721	0
8900 Other Expenses	0	364	1,574	0	-1,574	0
8990 Allocations	0	10,931	10,233	15,278	5,045	67
Total 001-610	174	232,605	158,299	399,685	241,386	40 59
Total General/Park Funds	174	232,605	158,299	399,685	241,386	39 59
212-653 Transportation						
4000 Salaries & Employee Benefits	2,413	3,820	3,755	5,656	1,901	66
5000 Materials & Supplies	821	0	0	1,500	1,500	0
5400 Purchased Services	45,819	13,564	37,900	124,700	86,800	30
8990 Allocations	1,102	1,346	599	1,557	958	38
Total 212-653	50,155	18,730	42,254	133,413	91,159	32 59
212-654 Transportation						
4000 Salaries & Employee Benefits	31,710	51,788	41,425	72,794	31,369	57
5000 Materials & Supplies	34	108	161	95	(66)	169
8900 Other Expenses	2,622	514	3,120	5,900	2,780	53
8990 Allocations	13,238	13,637	4,341	11,889	7,548	37
Total 212-654	47,604	66,047	49,047	90,678	41,631	54 59

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works Engineering

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted		
212-655 Transportation						
4000 Salaries & Employee Benefits	149,993	169,844	107,043	147,312	40,269	73
5000 Materials & Supplies	3,172	14,609	2,102	8,669	6,567	24
8900 Other Expenses	5,976	2,629	8,540	8,535	(5)	100
8990 Allocations	14,950	15,726	5,710	16,691	10,981	34
Total 212-655	174,091	202,808	123,395	181,207	57,812	68 59
212-995 Transportation						
8990 Allocations	68,259	71,741	9,211	27,633	18,422	33
Total 212-995	68,259	71,741	9,211	27,633	18,422	33 59
400-000 Capital Projects						
4000 Salaries & Employee Benefits	1,857,720	2,150,071	1,515,291	2,620,150	1,104,859	58
8900 Other Expenses	874	0	0	0	0	0
8990 Allocations	88,525	90,403	87,869	157,260	69,391	56
Total 400-000	1,947,119	2,240,474	1,603,160	2,777,410	1,174,250	58 59
400-610 Capital Projects						
5000 Materials & Supplies	14,714	21,985	22,415	24,175	1,760	93
5400 Purchased Services	17,205	25,937	0	35,333	35,333	0
8900 Other Expenses	16,735	13,050	9,692	26,223	16,531	37
8990 Allocations	100,481	128,743	50,102	158,504	108,402	32
Total 400-610	149,135	189,715	82,209	244,235	162,026	34 59
400-995 Capital Projects						
8990 Allocations	251,014	262,474	104,324	312,971	208,647	33
Total 400-995	251,014	262,474	104,324	312,971	208,647	33 59
850-000 Sewer						
4000 Salaries & Employee Benefits	18,676	20,093	23,139	20,858	(2,281)	111
5400 Purchased Services	7,650	0	0	0	0	0
8990 Allocations	702	633	553	825	272	67
Total 850-000	27,028	20,726	23,692	21,683	(2,009)	109 59
850-615 Sewer						
4000 Salaries & Employee Benefits	196,058	333,095	167,989	420,977	252,988	40
5000 Materials & Supplies	3,366	7,360	2,143	7,710	5,567	28
8900 Other Expenses	146	268	2,298	12,979	10,681	18
8990 Allocations	59,741	61,515	29,959	84,968	55,009	35

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works Engineering

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used	
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted		Budg / Time	
Total 850-615	259,311	402,238	202,389	526,634	324,245	38	59
862-000 Private Development							
Total 862-000	0	0	0	0	0	0	59
863-000 Subdivisions							
4000 Salaries & Employee Benefits	8,469	3,537	6,113	0	(6,113)	0	
5400 Purchased Services	9,047	3,999	0	1,954	1,954	0	
8990 Allocations	669	636	6,324	63,181	56,857	10	
Total 863-000	18,185	8,172	12,437	65,135	52,698	19	59
863-615 Subdivisions							
4000 Salaries & Employee Benefits	102,536	80,064	56,091	121,886	65,795	46	
5000 Materials & Supplies	848	1,596	83	3,100	3,017	3	
5400 Purchased Services	97,819	113,253	52,052	105,844	53,792	49	
8900 Other Expenses	1,711	1,489	2,133	6,703	4,570	32	
8990 Allocations	34,009	37,756	12,252	37,366	25,114	33	
Total 863-615	236,923	234,158	122,611	274,899	152,288	45	59
863-995 Subdivisions							
8990 Allocations	60,989	52,041	24,399	73,197	48,798	33	
Total 863-995	60,989	52,041	24,399	73,197	48,798	33	59
873-000 Private Development - Engineering							
Total 873-000	0	0	0	0	0	0	59
873-615 Private Development - Engineering							
4000 Salaries & Employee Benefits	503,618	542,719	332,254	630,483	298,229	53	
5000 Materials & Supplies	0	45	3,066	5,500	2,434	56	
5400 Purchased Services	6,948	35,504	3,080	7,797	4,717	40	
8900 Other Expenses	2,116	1,207	2,690	5,000	2,310	54	
8990 Allocations	15,577	17,585	17,289	25,812	8,523	67	
Total 873-615	528,259	597,060	358,379	674,592	316,213	53	59
873-995 Private Development - Engineering							
8990 Allocations	24,367	39,625	20,243	60,729	40,486	33	
Total 873-995	24,367	39,625	20,243	60,729	40,486	33	59
876-610							
4000 Salaries & Employee Benefits	0	0	22,912	20,000	(2,912)	115	
5400 Purchased Services	0	0	283,749	325,186	41,437	87	

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works Engineering

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used Budg / Time	
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted			
8900 Other Expenses	0	0	4,867	50,000	45,133	10	
8910 Non-Recurring Operating	0	0	12,262	20,000	7,738	61	
8990 Allocations	0	0	0	12,000	12,000	0	
Total 876-610	0	0	323,790	427,186	103,396	76	59
Total Other Funds	3,842,439	4,406,009	3,101,540	5,891,602	2,790,062	53	59
Department Total	3,842,613	4,638,614	3,259,839	6,291,287	3,031,448	52	59

Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2021-22 Monthly Report for the **period ending:** 1/31/22

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 21-22 except for the few items listed below.

Items of Interest:

NEW

Item #1

Location: Street Cleaning

Expenditure Category: 001-620-8900

Description: Other Expenses

Analysis: This category is tracking ahead (69% vs 59%) due to the seasonal rental of dump trucks and other equipment needed for leaf collection.

Action Plan: None at this time. This category should be on track by the end of the fiscal year and the overall budget for this Division is tracking behind 42% vs 59%.

Item #2

Location: Public ROW Maintenance

Expenditure Category: 001-650-8900

Description: Other Expenses

Analysis: This category is tracking slightly over due unanticipated increased communication costs and the USA membership fees where no budget was available.

Action Plan: None at this time. This category should be on track by the end of the fiscal year and the overall budget for this Division is tracking below 49% vs 59%.

Item #3

Location: Maintenance District Administration

Expenditure Category: 941-614-5400

Description: Purchased Services

Analysis: This category is tracking ahead (69% vs 59%) due to the upfront one time professional services payments to Willdan Financial for processing the CMD annual assessments

Action Plan: Staff will monitor this budget and prepare a Supplemental Appropriation if needed at the end of the Fiscal Year. This Chico Maintenance District (CMD) Administrative Fund is made whole and zeroed out from funds by all of the other Chico Maintenance Districts.

PREVIOUS

Item #1

Location: **Environmental Services**

Expenditure Category: **001-110-8900**

Description: **Other Expenses**

Analysis: This category is over budget due to the City's \$5,000 annual member contribution to the Vina Groundwater Sustainability Agency (GSA) Joint Powers Agreement that was inadvertently not budgeted this year.

Action Plan: The overall budget for this Division is tracking evenly compared to the remaining time. Staff will monitor this budget and prepare a supplemental appropriation if needed at the end of the fiscal year.

Item #2

Location: **Public Works Administration**

Expenditure Category: **001-601-5000**

Description: **Materials and Supplies**

Analysis: This category is tracking ahead due to increased cost of the Mobile MMS subscription,

Action Plan: O&M will request additional funding for this MMS renewal next FY. The overall budget for this Department is tracking ahead 48% vs 59% and should be on track by year end.

Item #3

Location: **Public Right-of-Way Maintenance**

Expenditure Category: **001-650-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking ahead due to several unanticipated purchases needed that exceeded the budget for this category so far this year.

Action Plan: None at this time. The overall budget for this Division is tracking behind 49% vs 59%.

Item #4

Location: **Parking Revenue**

Expenditure Category: **853-660-4000**

Description: **Salaries & Benefits**

Analysis: This category is tracking ahead (87% vs 59%) due to unanticipated hourly staff time and overtime that do not have a budget in FY 2021-22 and other initial increased staffing costs to this Division due to the downtown ice rink.

Action Plan: None at this time. The ice rink now has its own separate budget and this Division's overall budget is tracking ahead 62% vs 59%.

Item #5

Location: **Building Maintenance**

Expenditure Category: **930-6430-5400**

Description: **Purchased Services**

Analysis: This category is tracking just slightly ahead (61% vs 59%) due to unanticipated needs in the Janitorial Services line items. This is likely due to increased cleanings needed at the City Hall Complex and City Plaza.

Action Plan: None at this time. The overall budget for this Division is tracking ahead (50% vs 59%).

Item #6

Location: **Maintenance District Administration**


Expenditure Category: **941-614-4000**

Description: **Salaries & Benefits**

Analysis: This category is tracking ahead due to a staff member who was out on extended medical leave and other staff filling in to complete some of the duties of this Division.

Action Plan: Staff will monitor this budget and prepare a Supplemental Appropriation if needed at the end of the Fiscal Year. This Chico Maintenance District (CMD) Administrative Fund is made whole and zeroed out from funds by all of the other Chico Maintenance Districts.

APPROVALS:

	Review	Signature	Date
X	Erik Gustafson Department Director- O&M		2-10-22

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works O&M

Public Works - O&M Expenditure by Category	Prior Year Actuals		Actuals FY2021-22			Modified Adopted FY2021-22			Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	7,823,821	7,539,679	1,896,182	2,943,710	4,839,893	3,780,545	5,434,308	9,214,853	4,374,959	53
Materials & Supplies	1,635,659	1,734,546	192,242	754,754	946,996	336,800	1,514,533	1,851,333	904,336	51
Purchased Services	2,453,960	2,656,318	384,346	824,873	1,209,219	958,553	1,973,065	2,931,618	1,722,398	41
Other Expenses	366,240	340,308	60,009	199,021	259,031	196,184	362,380	558,564	299,532	46
Non-Recurring Operating Allocations	30,365	159	0	0	0	0	47,700	47,700	47,700	0
	4,993,191	5,089,607	884,568	1,370,159	2,254,727	2,282,881	3,226,851	5,509,732	3,255,004	41
Department Total	17,303,239	17,360,619	3,417,350	6,092,518	9,509,868	7,554,963	12,558,837	20,113,800	10,603,931	47 59

Department Summary by Fund-Dept	Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2019-20	FY2020-21				
001-110 Environmental Services						
4000 Salaries & Employee Benefits	60,442	64,244	36,030	68,254	32,224	53
5000 Materials & Supplies	0	178	0	0	0	0
5400 Purchased Services	5,000	0	0	0	0	0
8900 Other Expenses	635	0	5,661	3,350	-2,311	169
8990 Allocations	2,259	2,018	1,832	2,734	902	67
Total 001-110	68,336	66,440	43,523	74,338	30,815	59 59
001-601 Public Works Administration						
4000 Salaries & Employee Benefits	338,273	68,775	45,314	88,627	43,313	51
5000 Materials & Supplies	26,081	26,143	19,253	26,800	7,547	72
5400 Purchased Services	31,947	50,459	14,815	0	-14,815	0
8900 Other Expenses	11,464	5,140	2,594	9,540	6,946	27
8990 Allocations	137,388	126,442	39,519	128,098	88,579	31
Total 001-601	545,153	276,959	121,495	253,065	131,570	48 59
001-620 Street Cleaning						
4000 Salaries & Employee Benefits	636,636	598,778	387,273	780,423	393,150	50
5000 Materials & Supplies	6,318	6,574	1,928	12,700	10,772	15
5400 Purchased Services	132,160	104,595	34,405	100,425	66,020	34
8900 Other Expenses	16,399	18,840	15,900	22,900	7,000	69
8990 Allocations	168,979	184,780	52,513	266,218	213,705	20

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works O&M

Public Works - O&M		Prior Year Actuals		FY2021-22 YTD Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
		FY2019-20	FY2020-21					
Department Summary by Fund-Activity		FY2019-20	FY2020-21	FY2021-22 Actuals	FY2021-22 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
Total	001-620	960,492	913,567	492,019	1,182,666	690,647	42	59
001-650	Public Right-of-Way Mtce							
4000	Salaries & Employee Benefits	968,229	938,772	534,917	1,042,285	507,368	51	
5000	Materials & Supplies	192,955	250,192	140,716	197,300	56,584	71	
5400	Purchased Services	15,471	12,465	9,542	17,500	7,958	55	
8900	Other Expenses	11,761	7,840	7,415	11,925	4,510	62	
8910	Non-Recurring Operating	5,000	0	0	0	0	0	
8990	Allocations	1,026,714	1,075,720	467,540	1,101,421	633,881	42	
Total	001-650	2,220,130	2,284,989	1,160,130	2,370,431	1,210,301	49	59
002-682	Parks and Open Spaces							
4000	Salaries & Employee Benefits	869,265	828,431	492,061	942,537	450,476	52	
5000	Materials & Supplies	64,709	54,903	22,111	83,790	61,679	26	
5400	Purchased Services	304,002	313,931	155,741	304,750	149,009	51	
8900	Other Expenses	124,974	67,638	24,105	138,487	114,382	17	
8990	Allocations	249,435	263,168	127,405	288,023	160,618	44	
Total	002-682	1,612,385	1,528,071	821,423	1,757,587	936,164	47	59
002-686	Street Trees/Public Plantings							
4000	Salaries & Employee Benefits	660,874	703,334	400,588	858,419	457,831	47	
5000	Materials & Supplies	16,827	17,451	8,235	16,210	7,975	51	
5400	Purchased Services	276,744	357,242	169,843	535,878	366,035	32	
8900	Other Expenses	11,160	10,233	4,335	9,982	5,647	43	
8990	Allocations	163,822	192,199	98,805	205,525	106,720	48	
Total	002-686	1,129,427	1,280,459	681,806	1,626,014	944,208	42	59
002-995	Indirect Cost Allocation							
8990	Allocations	283,031	276,608	96,954	290,862	193,908	33	
Total	002-995	283,031	276,608	96,954	290,862	193,908	33	59
Total General/Park Funds		6,818,954	6,627,093	3,417,350	7,554,963	4,137,613	45	59
050-682	Donations							
5000	Materials & Supplies	10,506	2,694	331	89,782	89,451	0	
Total	050-682	10,506	2,694	331	89,782	89,451	0	59
050-686	Donations							

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works O&M

Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used	
	FY2019-20	FY2020-21	YTD Actuals	Modified Adopted		Budg / Time	
Total 050-686	0	0	0	0	0	0	59
050-995 Donations							
Total 050-995	0	0	0	0	0	0	59
052-601 Specialized Community Services							
Total 052-601	0	0	0	0	0	0	59
052-682 Specialized Community Services							
4000 Salaries & Employee Benefits	0	75,695	64,836	216,325	151,489	30	
5000 Materials & Supplies	0	0	152	0	(152)	0	
8990 Allocations	0	0	5,239	7,822	2,583	67	
Total 052-682	0	75,695	70,227	224,147	153,920	31	59
100-686 Grants-Operating Activities							
4000 Salaries & Employee Benefits	10,783	34,622	17,503	49,408	31,905	35	
5400 Purchased Services	132,353	89,689	10,368	172,938	162,570	6	
Total 100-686	143,136	124,311	27,871	222,346	194,475	13	59
212-650 Transportation							
4000 Salaries & Employee Benefits	29,144	110,206	56,350	104,862	48,512	54	
8990 Allocations	2,684	2,917	2,495	3,725	1,230	67	
Total 212-650	31,828	113,123	58,845	108,587	49,742	54	59
212-659 Transportation							
4000 Salaries & Employee Benefits	2,162	1,372	697	5,656	4,959	12	
5000 Materials & Supplies	1,627	0	0	1,800	1,800	0	
5400 Purchased Services	30,115	29,137	13,306	37,705	24,399	35	
8900 Other Expenses	0	0	0	250	250	0	
8990 Allocations	4,090	2,051	1,880	6,572	4,692	29	
Total 212-659	37,994	32,560	15,883	51,983	36,100	31	59
850-670 Sewer							
4000 Salaries & Employee Benefits	2,234,355	2,155,712	1,513,471	2,719,245	1,205,774	56	
5000 Materials & Supplies	877,783	870,194	483,752	879,091	395,339	55	
5400 Purchased Services	965,292	918,137	479,230	1,093,464	614,234	44	
8900 Other Expenses	144,969	161,398	167,675	283,050	115,375	59	
8990 Allocations	1,034,885	941,855	329,012	1,036,744	707,732	32	
Total 850-670	5,257,284	5,047,296	2,973,140	6,011,594	3,038,454	49	59
850-995 Sewer							

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works O&M

Public Works - O&M Department Summary by Fund-Activity		Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used	
		FY2019-20	FY2020-21	YTD Actuals	Modified Adopted		Budg / Time	
8990	Allocations	441,813	444,243	162,678	488,034	325,356	33	
Total	850-995	441,813	444,243	162,678	488,034	325,356	33	59
853-000	Parking Revenue							
5400	Purchased Services	36,225	26,768	12,176	21,009	8,833	58	
Total	853-000	36,225	26,768	12,176	21,009	8,833	58	59
853-660	Parking Revenue							
4000	Salaries & Employee Benefits	377,337	268,723	238,348	273,951	35,603	87	
5000	Materials & Supplies	17,848	30,704	14,029	46,200	32,171	30	
5400	Purchased Services	85,190	82,094	49,421	112,991	63,570	44	
8900	Other Expenses	3,453	2,233	1,441	3,400	1,959	42	
8990	Allocations	115,285	130,440	47,751	133,252	85,501	36	
Total	853-660	599,113	514,194	350,990	569,794	218,804	62	59
853-995	Parking Revenue							
8990	Allocations	117,418	116,993	30,346	91,039	60,693	33	
Total	853-995	117,418	116,993	30,346	91,039	60,693	33	59
856-000	Airport							
Total	856-000	0	0	0	0	0	0	59
856-691	Airport							
4000	Salaries & Employee Benefits	324,211	239,058	178,736	333,016	154,280	54	
5000	Materials & Supplies	30,272	7,701	10,155	26,120	15,965	39	
5400	Purchased Services	92,409	147,235	33,011	153,248	120,237	22	
8900	Other Expenses	18,629	16,965	9,190	27,895	18,705	33	
8990	Allocations	139,762	142,229	65,761	167,687	101,926	39	
Total	856-691	605,283	553,188	296,853	707,966	411,113	42	59
856-995	Airport							
8990	Allocations	156,127	159,543	64,893	194,678	129,785	33	
Total	856-995	156,127	159,543	64,893	194,678	129,785	33	59
929-630	Central Garage							
4000	Salaries & Employee Benefits	638,916	715,111	426,075	925,812	499,737	46	
5000	Materials & Supplies	309,536	365,475	195,285	336,430	141,145	58	
5400	Purchased Services	49,001	114,582	50,654	91,455	40,801	55	
8900	Other Expenses	16,912	27,922	16,270	32,235	15,965	50	
8910	Non-Recurring Operating	25,365	159	0	0	0	0	

City of Chico
2021-22 Annual Budget
Operating Summary Report
FY To Date: 1/31/2022
Public Works O&M

Public Works - O&M		Prior Year Actuals		FY2021-22	FY2021-22	Remaining Budget	Percent Used	
		FY2019-20	FY2020-21	YTD Actuals	Modified Adopted		Budg / Time	
Department Summary by Fund-Activity								
8990	Allocations	578,856	573,170	461,449	641,556	180,107	72	
Total	929-630	1,618,586	1,796,419	1,149,733	2,027,488	877,755	57	59
930-000 Municipal Buildings Maintenance								
Total	930-000	0	0	0	0	0	0	59
930-640 Municipal Buildings Maintenance								
4000	Salaries & Employee Benefits	625,156	691,577	398,366	740,539	342,173	54	
5000	Materials & Supplies	79,752	101,785	50,738	134,360	83,622	38	
5400	Purchased Services	293,025	404,985	172,893	284,755	111,862	61	
8900	Other Expenses	5,883	22,099	4,445	15,550	11,105	29	
8910	Non-Recurring Operating	0	0	0	47,700	47,700	0	
8990	Allocations	281,596	332,634	158,438	338,006	179,568	47	
Total	930-640	1,285,412	1,553,080	784,880	1,560,910	776,030	50	59
933-640 Facility Maintenance								
Total	933-640	0	0	0	0	0	0	59
941-614 Maintenance District Administration								
4000	Salaries & Employee Benefits	48,037	45,268	49,330	65,494	16,164	75	
5000	Materials & Supplies	1,447	553	313	750	437	42	
5400	Purchased Services	5,027	5,000	3,815	5,500	1,685	69	
8990	Allocations	4,849	4,117	2,674	5,109	2,435	52	
Total	941-614	59,360	54,938	56,132	76,853	20,721	73	59
941-995 Maintenance District Administration								
8990	Allocations	84,198	118,481	37,542	112,627	75,085	33	
Total	941-995	84,198	118,481	37,542	112,627	75,085	33	59
Total Other Funds		10,484,283	10,733,526	6,092,520	12,558,837	6,466,317	49	59
Department Total		17,303,237	17,360,619	9,509,870	20,113,800	10,603,930	47	59

CITY OF CHICO
CASH FLOW PROJECTION
FY2021-22

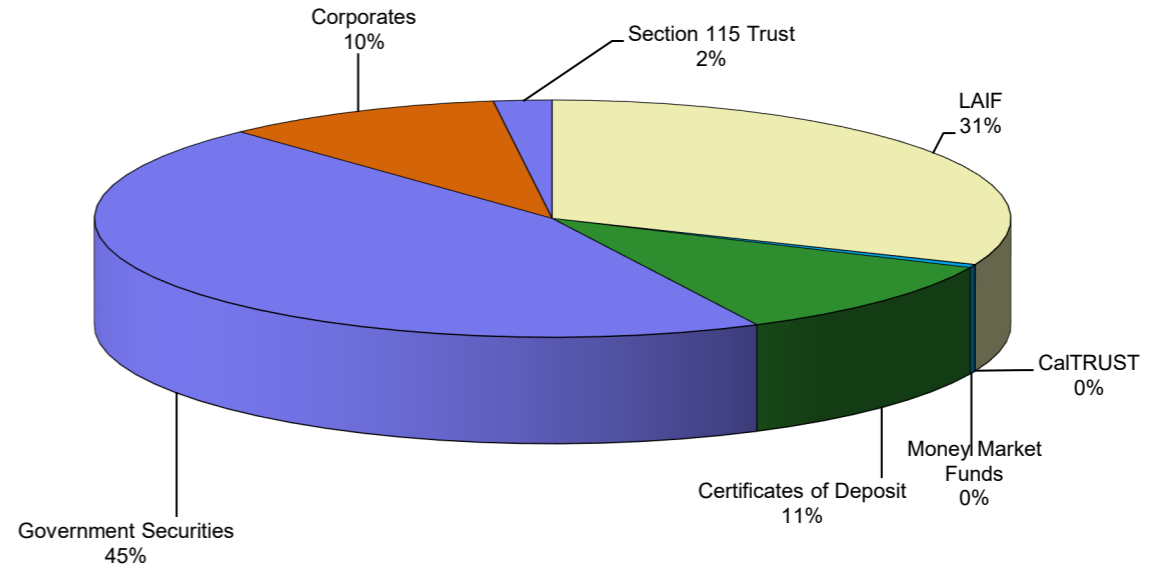
	Oct - Dec			January			February	March	April	May	June	July	August	September
	<i>Projected</i>	Actuals	Dif.	<i>Projected</i>	Actuals	Dif.								
Operating Cash Flow														
Cash Receipts														
Beginning Balance	154,674,338	154,674,338		151,203,987	151,203,987		162,346,222	164,017,050	162,102,987	164,188,152	186,618,712	188,088,910	175,365,517	176,886,853
Sales Tax	6,639,418	7,659,549	15.4%	2,378,815	2,524,892	6.1%	2,449,911	2,021,738	2,473,769	2,592,192	2,414,885	3,063,184	2,445,810	2,392,411
Property Tax	911,611	726,423	-20.3%	8,040,859	8,429,710	4.8%	-	109,903	35,806	6,405,068	147,283	654,190	-	-
Residual Property Tax Increment	-	-	0.0%	-	-	0.0%	2,257,932	-	-	1,953,366	-	-	-	-
ROPS Payment	-	-	0.0%	3,238,152	3,238,152	0.0%	-	-	-	-	5,042,733	-	-	-
Utility Users Tax	2,084,136	2,031,264	-2.5%	725,064	679,995	-6.2%	690,064	599,604	653,490	448,519	559,622	765,627	881,984	977,315
Transient Occupancy Tax	1,115,196	1,435,637	28.7%	332,750	303,002	-8.9%	260,895	297,312	236,377	272,989	335,271	418,642	391,371	544,270
Franchise Fees (Cable, Electric, Gas & Waste)	843,071	796,799	-5.5%	502,032	185,365	-63.1%	240,258	-	1,320,401	249,217	-	536,325	253,847	-
Other Taxes	196,278	186,752	-4.9%	72,891	66,946	-8.2%	48,735	58,108	62,986	61,322	122,743	85,066	92,905	67,995
Licenses & Permits	606,760	639,588	5.4%	161,829	286,173	76.8%	169,343	215,112	256,180	164,893	292,966	214,421	331,594	158,540
Gas Tax	1,002,014	814,819	-18.7%	114,091	-	-100.0%	194,884	284,320	104,057	100,664	332,341	1,077,995	104,001	259,609
TDA, STA	1,858,831	1,010,397	-45.6%	302,528	-	-100.0%	-	369,089	332,381	354,257	-	-	-	-
Intergov't Revenue	1,514,739	3,414,465	125.4%	44,651	138,796	210.8%	262,484	635,939	186,327	11,553,627	161,170	1,911,844	3,603,468	1,021,944
CDBG Annual Allotment	250,250	-	-100.0%	-	-	0.0%	-	-	246,148	-	-	-	387,845	-
Home Program Annual Allotment	30,483	1,019,421	3244.3%	-	-	0.0%	-	-	-	-	-	-	1,597	-
Emergency Response - Mutual Aid	-	-	0.0%	-	-	0.0%	91,590	424,926	169,094	144,203	-	-	-	-
Sewer Service Fees	4,091,328	3,526,188	-13.8%	1,143,213	1,087,818	-4.8%	1,143,587	1,332,161	1,199,094	1,102,532	1,110,056	1,255,139	1,114,131	1,221,405
Charges for Services	761,991	722,451	-5.2%	109,947	257,848	134.5%	179,143	233,426	202,190	255,650	290,243	208,190	348,613	138,220
Development Fees	3,212,170	1,598,933	-50.2%	177,471	422,964	138.3%	471,089	2,002,544	354,207	168,409	251,808	749,153	851,211	303,541
Parking Meters	62,500	146,596	134.6%	21,388	26,634	24.5%	18,020	23,781	36,534	28,964	39,601	50,303	27,108	54,551
Parking Fines	78,489	105,489	34.4%	31,769	7,651	-75.9%	38,256	14,443	23,649	29,647	29,958	37,497	39,740	51,254
Fines & Forfeitures	68,623	61,423	-10.5%	13,712	-	-100.0%	6,596	29,641	12,375	22,949	20,068	5,182	31,876	17,744
Investment Interest Earnings	248,313	388,072	56.3%	87,692	74,593	-14.9%	32,646	33,807	120,049	18,004	18,725	109,129	73,185	53,254
Other Receipts	1,502,661	1,637,987	9.0%	1,407,907	2,969,478	110.9%	310,648	611,038	653,509	1,299,758	553,355	991,735	682,421	588,695
Total Cash Receipts	27,078,862	27,922,253	3.1%	18,906,761	20,700,017	9.5%	8,866,081	9,296,893	8,678,622	27,226,230	11,722,828	12,133,623	11,662,706	7,850,749
Cash Disbursements														
Payroll Expenses	10,495,484	10,434,623	-0.6%	3,457,891	3,528,553	2.0%	3,166,436	3,159,848	4,449,864	3,153,838	3,389,988	3,945,526	3,423,254	4,512,535
Debt Service	5,206,903	5,206,798	0.0%	-	-	0.0%	-	5,483,153	-	-	1,558,974	-	-	3,149,876
CalPERS UAL Payment	-	-	0.0%	-	-	0.0%	-	-	-	-	-	11,433,450	-	-
Other Disbursements	14,625,026	15,751,183	7.7%	5,289,719	6,029,229	14.0%	4,028,817	2,567,955	2,143,593	1,641,832	5,303,667	9,478,041	6,718,117	9,089,093
Total Cash Disbursements	30,327,414	31,392,604	3.5%	8,747,610	9,557,782	9.3%	7,195,253	11,210,956	6,593,457	4,795,670	10,252,630	24,857,017	10,141,370	16,751,504
Total Cash Flow	(3,248,551)	(3,470,351)		10,159,151	11,142,235		1,670,828	(1,914,063)	2,085,164	22,430,560	1,470,198	(12,723,394)	1,521,336	(8,900,755)
Total Cash Balance End of Month	151,425,787	151,203,987		161,363,138	162,346,222		164,017,050	162,102,987	164,188,152	186,618,712	188,088,910	175,365,517	176,886,853	167,986,098
Restricted Bond Proceeds Included	124,176	124,176		124,176	124,176		124,176	124,176	124,176	124,176	124,176	124,176	124,176	124,176
"Spendable" Cash Balance	151,301,611	151,079,811	-0.1%	161,238,962	162,222,046	0.6%	163,892,874	161,978,811	164,063,976	186,494,536	187,964,734	175,241,341	176,762,677	167,861,922

**City of Chico
Investment Portfolio Report
January 31, 2022**

Summary of Investments	Cost Basis*	Fair Value**	Interest Received	Gain/(Loss) on Investment
Local Agency Investment Fund (LAIF)	41,231,051.16	41,231,051.16	19,946.62	0.00
CalTRUST	50,209.07	49,380.59	19.84	0.00
Money Market Mutual Fund	548,420.48	548,420.48	8.98	0.00
Certificates of Deposit	14,250,000.00	14,253,977.78	18,869.52	0.00
Government Securities	61,055,000.00	59,720,285.87	30,991.25	0.00
Corporates	13,000,000.00	13,002,404.28	0.00	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	2,707,772.96	2,714,044.12	4,756.83	0.00
Total Pooled Investments	132,842,453.67	131,519,564.28	74,593.04	0.00
Investments Held In Trust	2,632,546.51	2,632,546.51	11.86	0.00
Total Investments	135,475,000.18	134,152,110.79	74,604.90	0.00

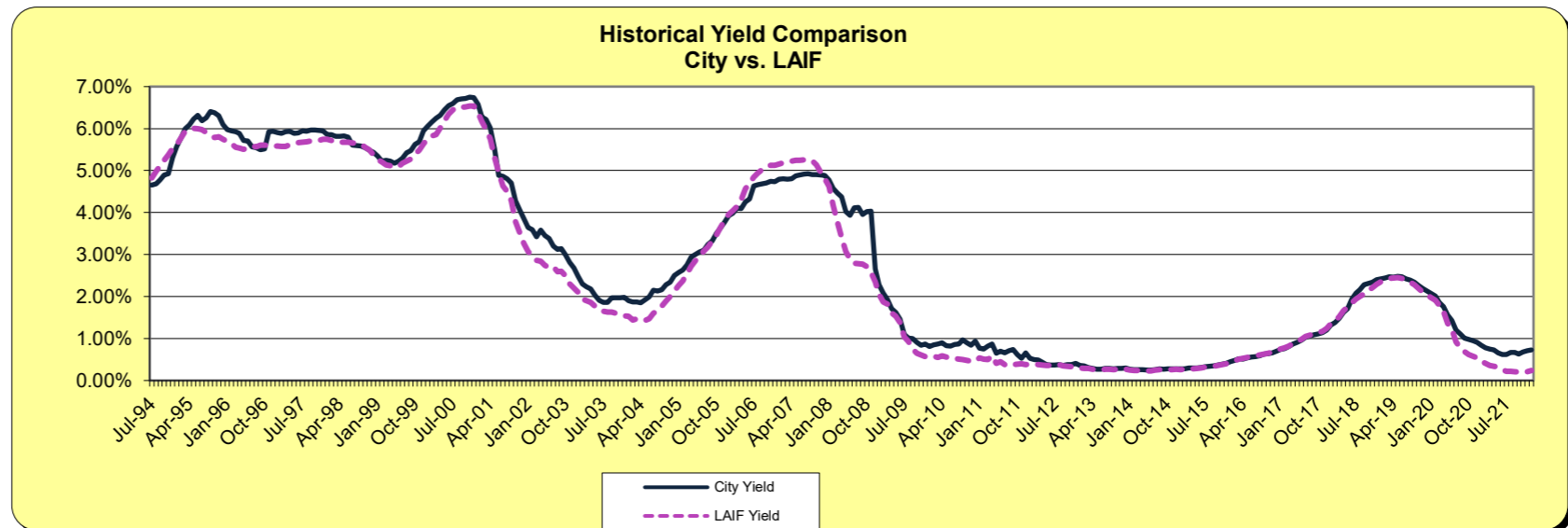
Distribution of Pooled Investments

	Fair Value	% Split
LAIF	41,231,051.16	31.3%
CalTRUST	49,380.59	0.0%
Money Market Funds	548,420.48	0.4%
Certificates of Deposit	14,253,977.78	10.8%
Government Securities	59,720,285.87	45.4%
Corporates	13,002,404.28	9.9%
Section 115 Trust	2,714,044.12	2.1%
Total Pooled Investments	131,519,564.28	



Weighted Annual Yield

Current Month	0.73%
Prior Month	0.71%
Average Days to Maturity	885



* 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.