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## FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Mayor Coolidge, Councilmember Huber, and Chair Morgan  
**Meeting of Wednesday, March 24, 2021 – 8:30 a.m. to 10:30 a.m.**  
Meeting Held Virtually Via Zoom

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### **REGULAR AGENDA**

#### **A. BUSINESS TAX ANALYSIS AND ORDINANCE REVIEW**

HdL Companies has completed an analysis of the City's business license tax and applicable ordinances. Joshua Davis from HdL will present the report to the Finance Committee.

**Recommendation:** *The Administrative Services Director asks the Finance Committee to review the presentation and discuss as applicable.*

#### **B. CITY COUNCIL REFERRALS TO FINANCE COMMITTEE**

1. Sales Tax Measure
2. Road Bond
3. Cannabis Tax

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

The Deputy Director - Finance will present the Monthly Financial Report and Budget Monitoring Reports through February 28, 2021. (**Report – Barbara Martin, Deputy Director – Finance**)

**D. 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.*

#### **E. ADJOURNMENT**

The meeting will adjourn no later than 10:30 a.m. to the next regular Finance Committee Meeting on April 28, 2021 at 8:30 a.m. in Conference Room 1 at 421 Main St.

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## **SPEAKER ANNOUNCEMENT**

**NOTE:** Citizens and other interested parties are encouraged to participate in the public process and will be invited to address the Committee regarding each item on the agenda using Zoom.

### **Instructions for using Zoom**

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### **To speak on an item using Zoom**

- The Chair will call the item and staff will begin the staff report.
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- When your name is called, you will be prompted to unmute yourself.
- When your time is up, you will be muted.
- You will repeat this process for each item you want to speak on.

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## Finance Committee Agenda Report

Meeting Date: 02/24/21

TO: Finance Committee  
FROM: Scott Dowell, Administrative Services Director  
RE: Business Tax Analysis & Ordinance Review

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### REPORT IN BRIEF

HdL Companies has completed an analysis of the City's business license tax and applicable ordinances. Joshua Davis from HdL will present the report to the Finance Committee.

#### Recommendation:

The Administrative Services Director asks the Finance Committee to review the presentation and discuss as applicable.

### FISCAL IMPACT

This is a discussion only item.

### BACKGROUND

By and large outside of some technical corrections in 2007, Chico Municipal Code Section 3.32 - Business License Laws has not been modified since 1974. As such, Staff has requested HdL provide an analysis of the current code for compliance with existing state law and applicable best practices utilized by local governments in California. The Business License Tax is considered a tax and any adjustment to the tax rates would require a majority vote of the electorate.

Prepared by:

Scott Dowell, Administrative Services Director

Approved and Recommended by:

Mark Orme, City Manager

### ATTACHMENTS:

- Attachment A – Business Tax Analysis and Ordinance Review

### DISTRIBUTION:

City Clerk (2)



City of  
Chico



**Business Tax Analysis  
&  
Ordinance Review**

**Final Version – V3.8**

**February 8, 2021**

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**HdL** Companies

**SUBMITTED BY**

HdL Companies  
120 S. State College Blvd., Ste 200  
Brea, CA 92821  
hdlcompanies.com

**CONTACT**

Josh Davis  
T: (714) 879-5000 Ext. 383  
E: jdavis@hdlcompanies.com



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# Executive Summary

## Background

For the purpose of providing locally-controlled funding for essential services, the City of Chico (City) requires that a business license be obtained by all businesses operating within the City and that a business license tax be paid. This requirement is established through Chapter 3.32 (Business License Laws) of the Chico Municipal Code (CMC). In an effort to identify methods of generating additional local funds and to garner efficiencies of process by modernizing the code, the City commissioned the HdL Companies (HdL) to prepare this report that analyzes the relevant code sections and provides certain recommendations.

## Report Structure & Methodology

This report is divided into the following three sections.

### **Section 1 – Pages: 6 - 14**

This section details the City's current revenues and tax structures, as well as those of select comparison jurisdictions. In developing the analysis for section 1, HdL reviewed the data provided by the City and extrapolates detailed and summary level data including but not limited to:

1. Year to year (YTY) revenue comparisons
2. Percent change YTY for business license and sales tax
3. Revenue contribution by business category
4. Detailed rates charged for surrounding jurisdictions

### **Section 2 - Pages: 15 – 27**

This section describes three potential changes to the tax structure and how those scenarios might impact the City and its business community. The primary factors considered include:

1. Increased fairness and equity in rates for local businesses
2. Simplification of the tax structure
3. Increased revenues to the City
4. Increased efficiency for City operations

### **Section 3 - Pages: 28 - 37**

This section is devoted to a review of the City's CMC sections (Chapter 3.32) related to business licensing, in order to identify potential modifications the City may wish to consider implementing, considering factors including:

1. Compliance with State law and City charter
2. Potential conflicts with operational practices
3. Areas to modernize code language
4. Impact on staff efficiency
5. Areas not in line with best practices of California municipalities
6. Potential loopholes or revenue leaks

## Section 1 - Summary & Findings

The data in section 1 shows the City has experienced relatively flat revenues from business licenses since 2014. This is primarily due to the nature of the current rate structure. The details from surrounding jurisdictions can help the City make informed decisions on rate changes while ensuring that any potential modification keeps the City competitive and does not encourage flight to neighboring jurisdictions.

## Section 2 - Summary & Findings

Three different options were explored to reach the City's goals of expanded local funds, tax equity for local businesses, and streamlined/simplified filing processes. Each of the three options for modifying the tax structure provide increased revenues to the City while striving to create an equitable outcome for the business community by not placing the burden of increased rates solely on any individual category.

**The Employee Based Option** provides solutions for keeping the City's existing employee-based tax structure. Model 1, presented on page 16, takes the City's existing CMC and rate structures and simply adds a percentage base increase to the existing rates. Additional models are provided to reflect alternative ways the City could model an employee-based tax structure.

As indicated on page 16 - 18, these employee-based models provide the following potential revenue impact.

	Number of Accts	Current Taxes	Model 1 Revenue	Model 2 Revenue	Model 3 Revenue
TOTALS >	7,031	\$350,185	\$560,296	\$772,260	\$765,375

*\*For the purpose of this study, the City's tax revenue was estimated and does not reflect the actual 2019 generated from business tax revenue.*

**The Gross Receipts Option** has two models outlined on pages 18 - 22 which restructure the City's current CMC and provide for a single gross receipts model rather than the current employee/unit method. This would eliminate the need for multiple types of reporting variables and simplify the tax rates by no longer maintaining a complex rate schedule.

This option represents the best solution for increasing revenues and addressing long term growth, however it also proves to be the most complex solution to implement as significant adjustments would be needed to the code. In addition to the expanded revenues, the gross receipts method provides a more equitable tax rate as all businesses pay a tax on the amount they earn, rather than a fixed amount regardless of gross receipts. The gross receipt model provides annual revenue in excess of \$3 Million depending on the final rates selected by the City.

	Current Taxes	Model 1	Model 2
TOTALS >	\$350,185	\$2,971,580	\$1,573,678

**The Tax Expansion Option** found on page 23 provides options for expanding the tax base to business types not currently taxed by the City. This includes taxing all businesses that rent property, regardless of the type or number of units.

	Current Taxes	New Revenues
TOTALS >	\$350,185	\$447,900

### Section 3 - Summary & Findings

A review of the City's current ordinance language revealed 17 code sections that would benefit from modification or further review. The majority of the recommendations focus on reducing the regulatory burden on the business license process and creating clarity and efficiency of the process. Each section under review has been listed in its entirety along with an overview of the section and the recommended changes. The table below indicates the specific code sections addressed in Section 3.

3.32.050	<i>Customer or service connection defined.</i>	3.32.080	<i>Gross receipts defined.</i>
3.32.080	<i>Gross receipts defined.</i>	3.32.120	<i>Transacting defined.</i>
3.32.120	<i>Transacting defined.</i>	3.32.150	<i>Branch establishment.</i>
3.32.150	<i>Branch establishment.</i>	3.32.170	<i>Exemptions.</i>
3.32.170	<i>Exemptions.</i>	3.32.180	<i>Contents of license.</i>
3.32.180	<i>Contents of license.</i>	3.32.220	<i>Statements and records.</i>
3.32.220	<i>Statements and records.</i>	3.32.230	<i>Information confidential.</i>
3.32.230	<i>Information confidential.</i>	3.32.330	<i>Enforcement.</i>
3.32.240	<i>Failure to file statement or corrected statement.</i>		

# Introduction:

## Business License Tax Analysis and Ordinance Review

### Project Overview

The City of Chico has contracted with HdL to analyze the current ordinances and tax structures as they relate to business tax and make certain recommendations and changes to accomplish specific goals of the review.

HdL has compiled data from the City, State, County, and other 3<sup>rd</sup> party sources for use in the analysis and estimates contained within the report. As the data may have come from 3<sup>rd</sup> parties, the data cannot be certified by HdL and should be treated as estimates and not actual values.

### Specific Goals

The City has identified the following key goals that will be addressed in this report.

1. Review current ordinances for any items that require updating including business classifications, definitions, and overall modernization of current structure to promote fairness for local businesses.
2. Review the tax structure and explore the impact of modifying the rates and review the effects on local funds.

### Report Sections

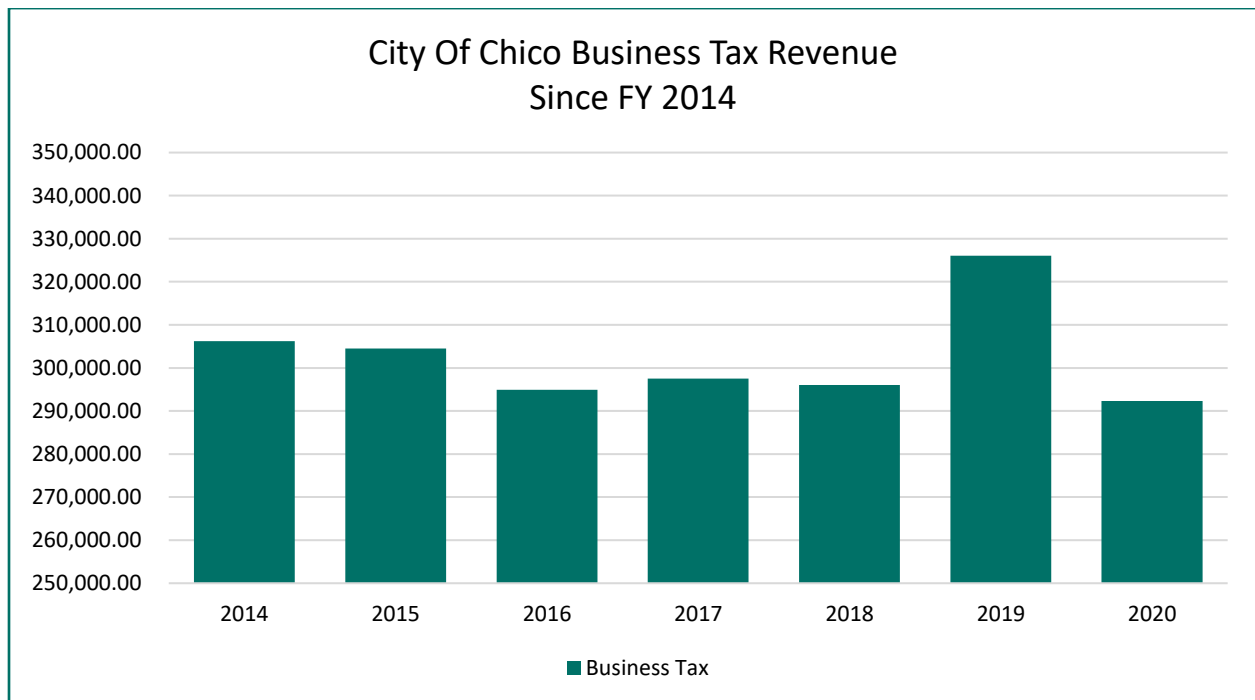
The report is divided into three sections designed to simplify the review process. The first section will provide background, data analysis, and other comparative information for reference and use in recommendations and impact sections. The second section will cover proposed rate modifications and the potential impact of those changes. The final section will cover the review of the current ordinance and identify potential changes that may facilitate the City's stated goals as well as enhance operations for the City. Additional items requested by the City, and information or recommendations not covered elsewhere in the report, can be found in the additional information section at the end of this report.

## SECTION 1 – City of Chico & Comparative Jurisdictions

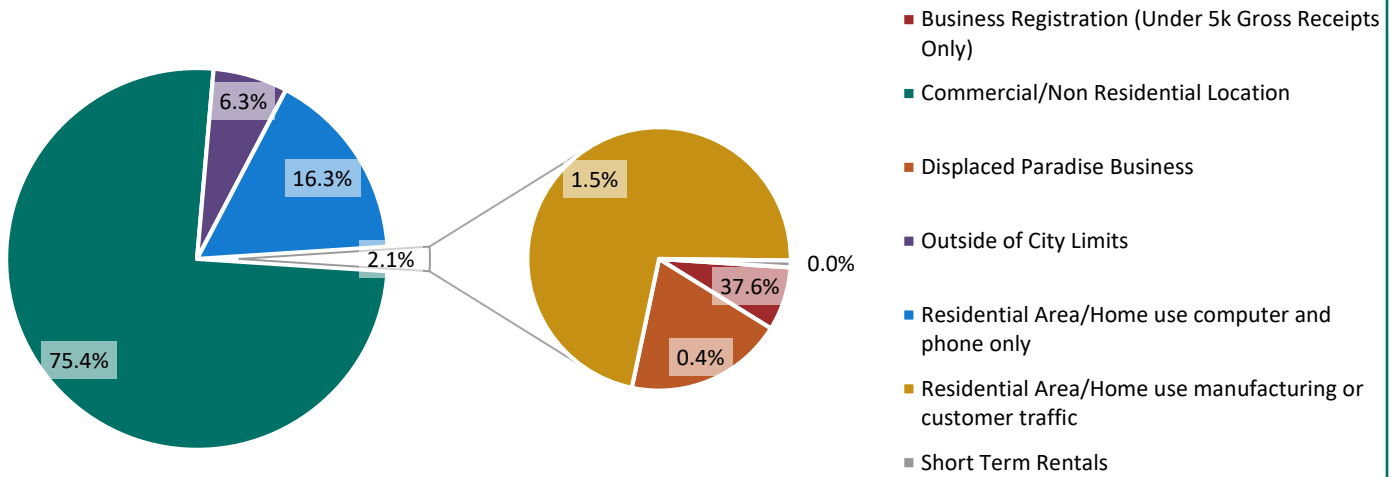
### City of Chico Business Tax Analysis

The City's business tax has been authorized and is administered in accordance with Chapter 3.32 of the CMC. The last time the ordinance was updated or modified was in 1974 when the tax was adopted. The City currently issues approximately 7,031 business licenses annually and over the last five years generated on average \$300,000 in business license tax revenues per fiscal year with the exception of 2019 fiscal year with jumped to \$325,000. This is primarily due to the increased activity resulting from the Camp Fire and the City's enforcement program that began in early 2018.

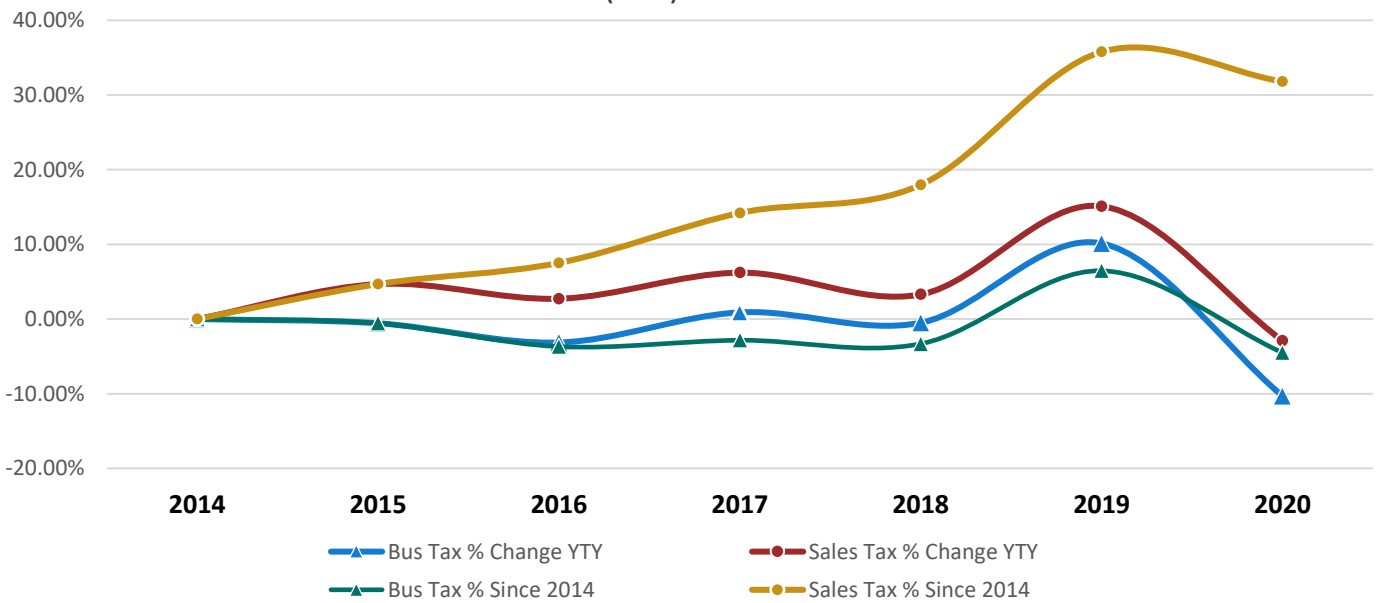
For the purpose of this study, estimations are based on \$350,185 of revenue. The current tax is levied at a minimum of \$18 and a maximum of \$330 for employee measures.



### Chico CY 2019 Business License Tax Revenue Generators by Category



### Business Tax and Sales Tax Percent Change Year to Year (YTY) and Since FY 2014



## City of Chico: Business Tax - Rate Schedule Summary

Business Type	Employee	Tax Rate
<i>General Business</i>	1 Employee	\$25.00
	2 - 5 Employees	\$40.00
	6 - 10 Employees	\$50.00
	11 - 15 Employees	\$60.00
	16 - 10 Employees	\$70.00
	21 - 25 Employees	\$80.00
	Over 25 Employees	\$80.00 plus \$1.00 each employ in excess of 25.

Business Type	Units	Tax Rate
<i>Hotels, Motels, and Apartments</i>	3 - 5 Units	\$18.00
	6 - 50 Units	\$18.00 plus \$1.00 each employ in excess of 5.
	51 - 100 Units	\$63.00 plus \$0.50 per unit in excess of 50 units.
	Over 100 Units	\$88.00 plus \$0.25 per unit in excess of 100 units

Business Type	Units	Tax Rate
<i>Roominghouses and boardinghouses</i>	3 Units	\$13.00
	4 - 50 Units	\$13.00 plus \$1.00 each employ in excess of 3.
	51 - 100 Units	\$70.00 plus \$0.50 per unit in excess of 50 units.
	Over 100 Units	\$85.00 plus \$0.25 per unit in excess of 100 units



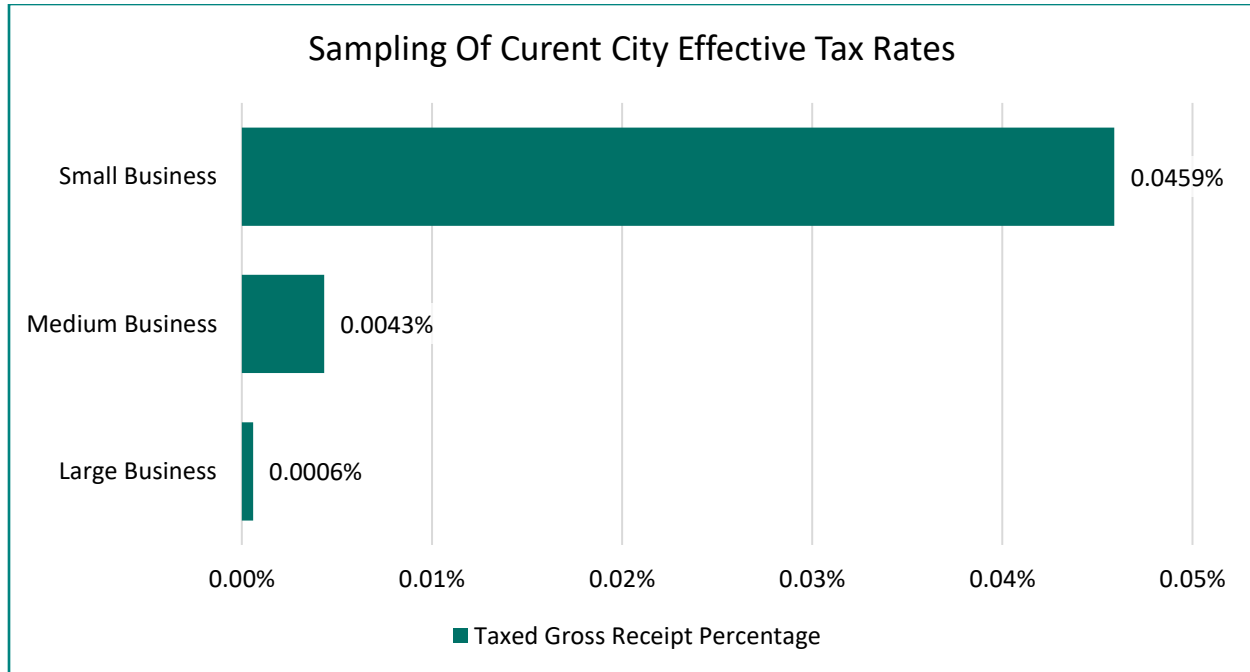
Business Type	Tax Rate
<i>Amusement Concession or ride</i>	\$120 per year
Animal Show, carnival or circus	\$100 per day
Auto Parking Lot	\$25 per parking lot
Auto Race Track	\$100 per year
Bowling Alley	\$7.50 Alley
Cardrooms, Pool Halls	\$4 per table
Christmas Tree Vendor	\$10.00 per month
Coin or Currency Operate Machines	\$30 for gross receipts between \$5,000 to \$10,000 \$30 +\$1 per gross receipt if gross receipt exceed \$10,000.
Fortune tellers and palmists	\$100 per year
Hospitals, Sanitariums, rest and nursing homes	\$1.50 per bed (Minimum \$18)
Lock boxes	\$2 per Day
Retailers or wholesalers of Concrete etc.	\$25.00 per truck (Maximum \$100)
Solid Waste Collectors	3% of Gross Receipts +2% of gross receipts for containers 1 to 3 yards +1% gross receipts for containers greater than 3 yards

## City of Chico: Business Tax - Average Effective Tax Rates

### Overview

The City measures the business tax on number of employees or number of units. As with many tax structures that use employees and units, the current method of taxation creates a regressive tax rate. This means the effective tax rate on a business decreases as the size of a business increases. As a result, certain businesses pay nearly a hundred times the effective tax rate of other businesses. Even those within the same industry can see variances of 5 or 6 times a similar business.

The Chart below uses small, medium, and large business comparisons based on the current tax structure range. Gross receipts were estimated when not available, to calculate the effective tax rates.



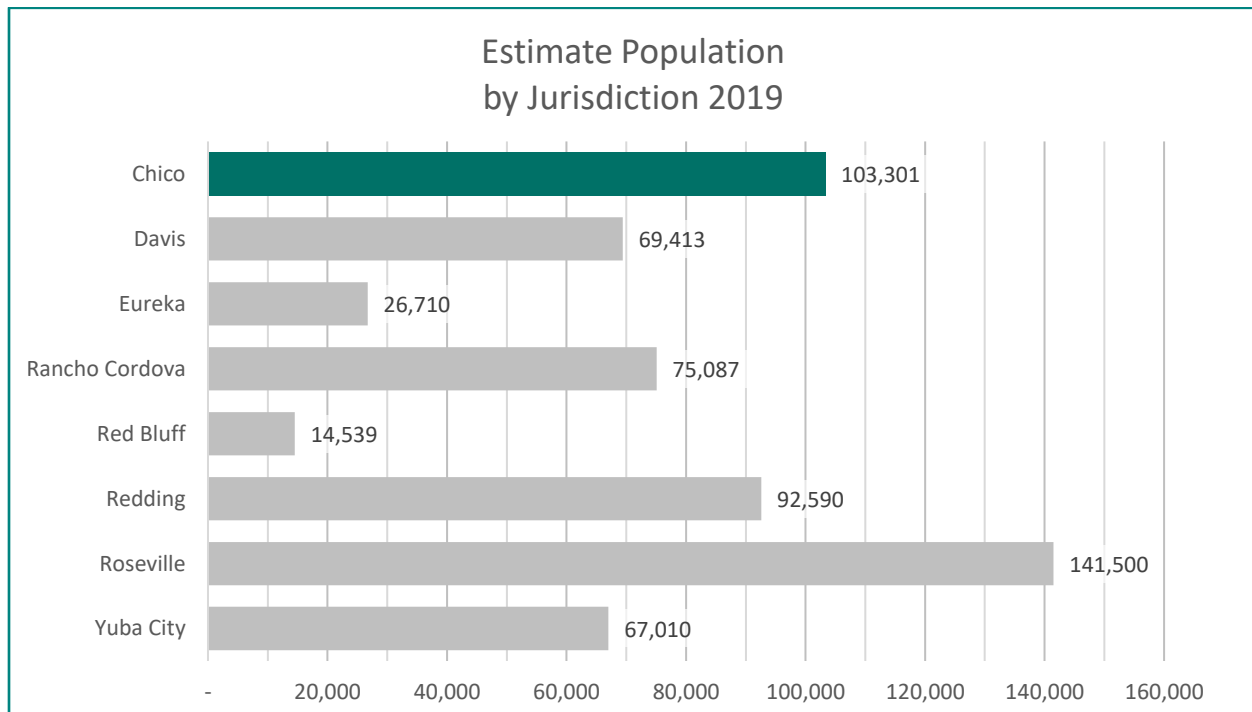
## Comparison Cities Analysis

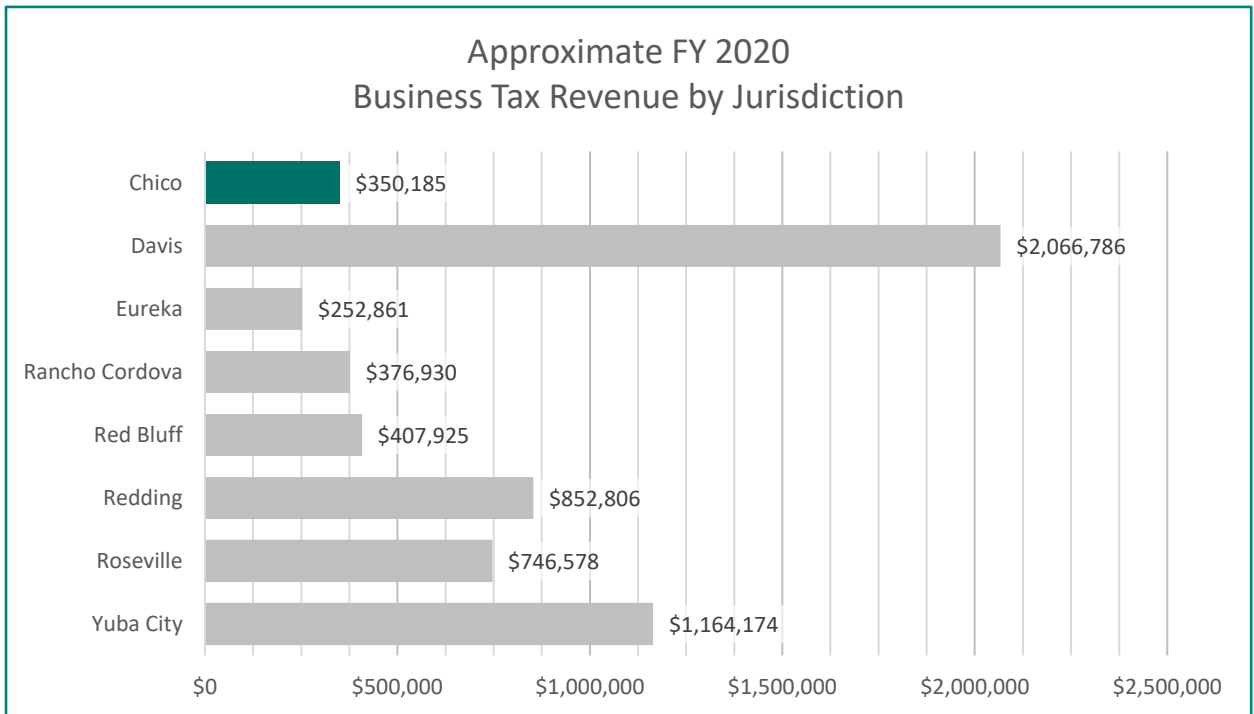
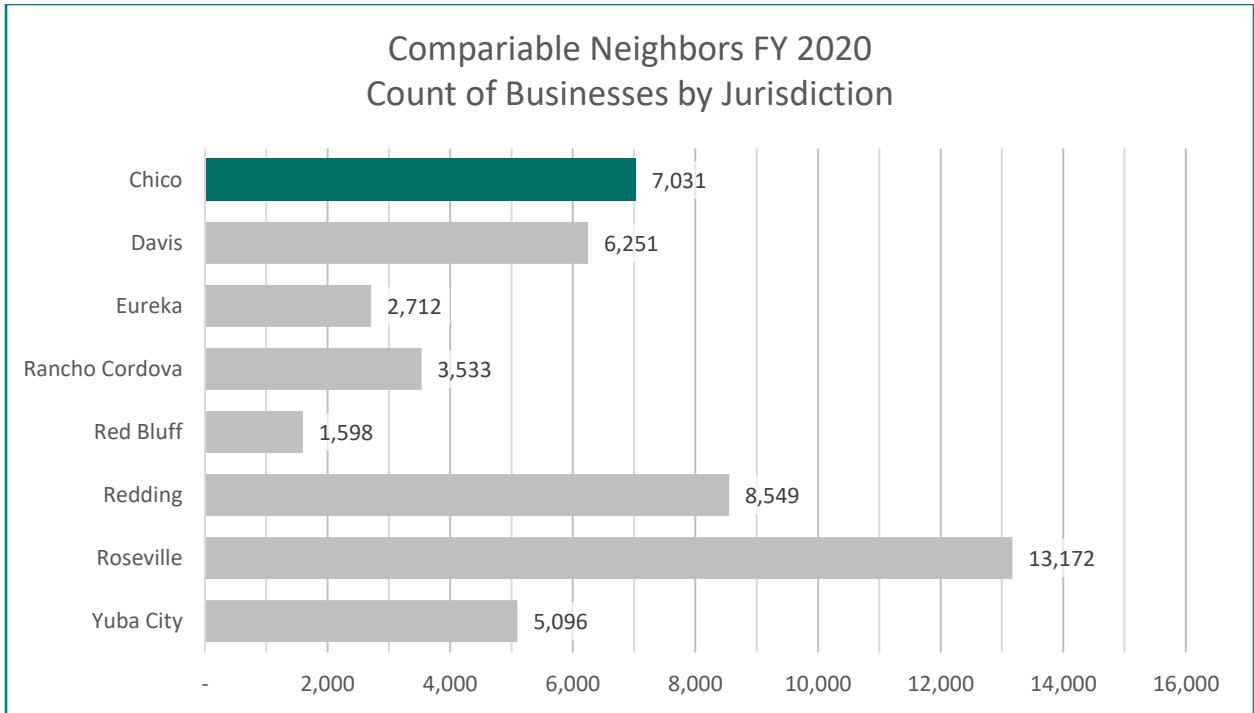
### Comparison Cities Summary Table

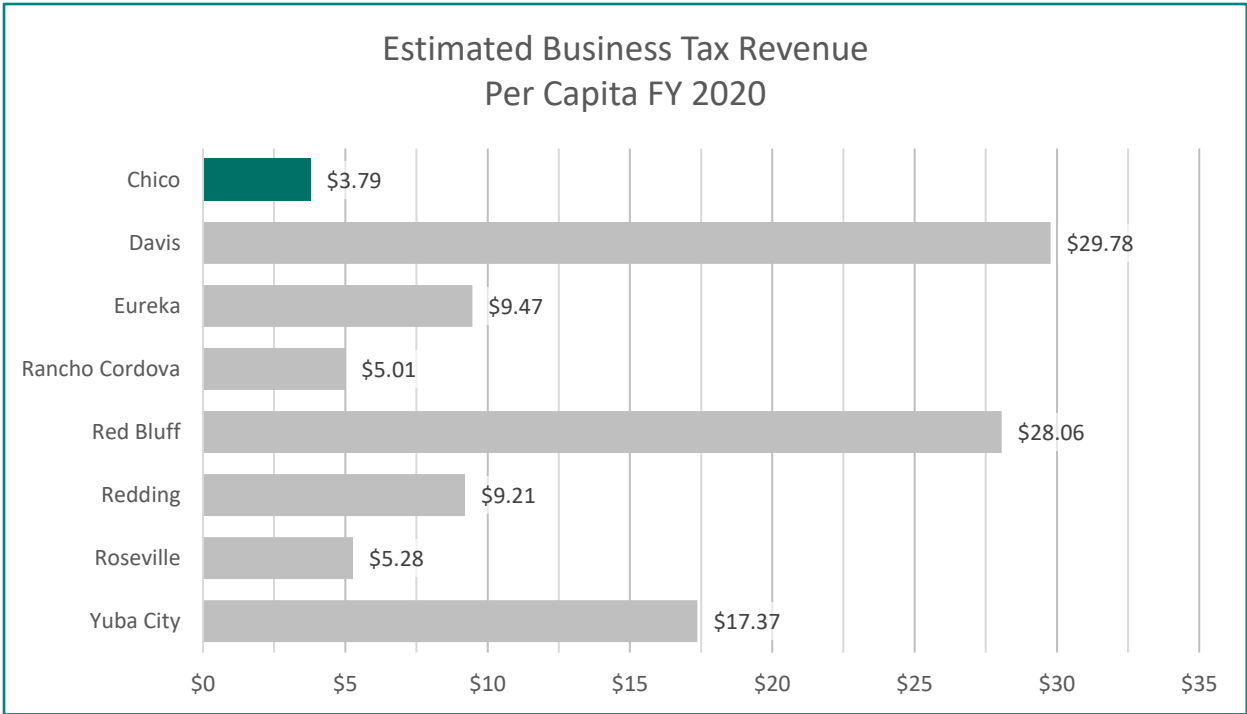
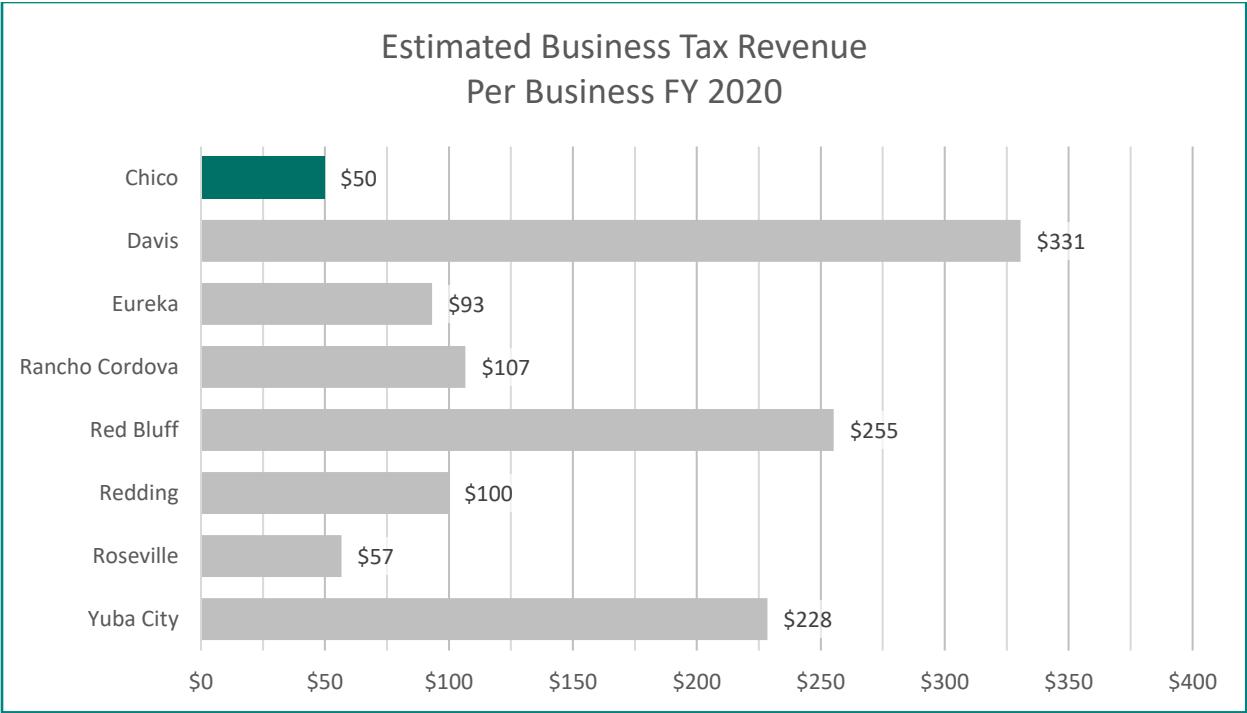
City Name	Population	Businesses	Tax Type	Min Tax	Max Tax (If applicable)	Est. Revenue	Last Ord. Revision
Davis	69,413	6,251	Gross Receipt	\$11.50	-	2,066,786	N/A
Eureka	26,710	2,712	Base Fee + Employee	\$66.50	-	\$252,861	1982
Rancho Cordova	75,087	3,533	Flat Fee	\$81.00	\$215.00	\$376,930	2004
Red Bluff	14,539	1,598	Flat Fee	\$34.00	-	\$402,850	2012
Redding	92,590	8,549	Base Fee + Employee	\$54.00	-	\$852,506	1996
Roseville	141,500	13,172	Gross Receipt	\$15.00	\$250.00	\$746,578	1981
Yuba City	67,010	5,096	Gross Receipt	\$0.00*	-	\$1,164,174	1993

\*Yuba City utilizes an Administration Fee of \$35 without a base tax. Minimum tax can be negligible.

### Similar and Surrounding Jurisdictions







## Comparison Detail

The Comparison Details for the neighboring jurisdiction can all be found as a part of Appendix. The list below provides the name of the each jurisdiction and the corresponding page numbers.

- |                           |                 |
|---------------------------|-----------------|
| 1) City of Davis          | (Pages 40 - 42) |
| 2) City of Eureka         | (Pages 43 - 44) |
| 3) City of Rancho Cordova | (Pages 45 - 45) |
| 4) City of Red Bluff      | (Pages 46 - 49) |
| 5) City of Redding        | (Pages 50 - 51) |
| 6) Town of Roseville      | (Pages 52 - 54) |
| 7) Town of Yuba City      | (Pages 55 - 56) |

## SECTION 2 – Category & Tax Analysis

The City has requested that HdL conduct an analysis of the current tax structures as they relate to business license and explore options for modifying the rates and categories. In Section 1, HdL prepared summaries of each classification and to the extent data was available, provided a breakout of the number of businesses and their contribution to the local funding for essential City services.

In this section HdL has provided options for modifying the rate scale and the classifications. Using the data compiled in section 1 of this report on current license revenues, models were developed to estimate potential fiscal impacts to the City as well as how those changes may have an effect on the business community.

HdL has provided a summary chart on page 26 that provides a quick look at each model's impact on the City and the business community.

### License Classification and Rate Types

The City currently has a very basic structure for taxing businesses, limiting rate categories to either employees or units for the vast majority of the tax base. This structure can simplify reporting and tax processing, but makes grouping businesses difficult, as there are over 200 business types listed in the City's data. For the purpose of analyzing and comparing the options in this section, HdL has compiled the various business descriptions into primary grouping categories. The two primary groupings for analysis are indicated below:

#### Category 1 – Grouping by General Type of Business

Category 1 groups the businesses by similar type of activity. In consolidating the types of business, HdL is able to substantially reduce the number of categories in the existing data. The table below reflects an example of how the categories could be consolidated and streamlined, creating various taxing methodologies. Total revenues and the breakout of taxes have been estimated, while also estimating categories not identified in City data.

Grouping	Total Taxes	Count	Maximum
Contractor	\$49,902	1,159	\$3,700
General Business	\$134,183	1,587	\$31,378
Property Rental	\$16,237	380	\$391
Service	\$99,746	2,675	\$929
Professionals	\$50,117	1,230	\$612
TOTAL >	\$350,185		

## Category 2– Grouping by Tax Amount

HdL has grouped the businesses categories by the taxes charged for each business. The grouping amount below indicates the payment made, total revenues, and the number of businesses contributing to the group.

Category	Record Count	Taxes
\$0 - \$25	1,038	\$3,036
\$25 - \$50	4,320	\$154,977
\$50 - \$75	972	\$58,369
\$75 - \$100	297	\$26,060
\$100 and Over	404	\$107,743
TOTALS >	7,031	\$350,185

## Uniform Employee Tax: Model 1 – Existing Categories with Simple Increases

The City may elect to not modify the existing structure, but rather modify the tax amounts for each category. Keeping the current structure in place would eliminate the need to create different categories and allow for a much simpler implementation for the City and the business community.

The City could choose to adjust each category separately, increase the rates on a select group, or apply a standard rate increase across the board. An example of an across the board % increase is indicated in the following table below:

■ Rate Classes Unchanged (with % Rate Increase)

Tax Amount Paid	Number of Accts	Current Taxes	20% Increase	40% Increase	60% Increase
\$0 - \$25	1,038	\$3,036	\$3,643	\$4,250	\$4,858
\$25 - \$50	4,320	\$154,977	\$185,972	\$216,968	\$247,963
\$50 - \$75	972	\$58,369	\$70,043	\$81,717	\$93,390
\$75 - \$100	297	\$26,060	\$31,272	\$36,484	\$41,696
\$100 and Over	404	\$107,743	\$129,292	\$150,840	\$172,389
TOTALS >	7,031	350,185	\$420,222	\$490,259	\$560,296



### Model 1 – Highlights and Impact Review

As indicated in the Table (A) above, a simple increase on employee and unit counts could keep the existing structures in place while yielding higher revenues to the City. The City can replace any of the sample % increases with varying degrees of increase or could elect to only apply the increases to certain categories. For example, increasing the rates on employees and residential property rental by 60%, while increasing others rates by 20% or not at all.

This option provides the City with the simplest method of increasing revenues which is also the most accurate to forecast. Should the City wish to see specific calculations or examples of specific category rate increases, HdL will provide the calculations and attach as an addendum to this report.

## Uniform Employee Tax: Model 2 - Unified Employee & Unit Tax Rate

Model 2 keeps the primary employee and unit-based structure of the City's existing code, but eliminates the category grouping and applies to all businesses within the City.

### Potential Tax Structure

Tax Basis	Tax Rate
Employee / Unit Tax	\$20 / Employee or Unit

### Model 2 Estimates Table

The table below indicates the potential revenues from implementing a unified per employee/unit tax of either, \$20 per or \$25 per. Information for the estimates comes from the City's actual total reported employee & unit count.

Gross Receipts	Number of Accts	Total Employee/Unit	Tax Amount (\$20.00)	Tax Amount (\$25.00)
All Businesses				
Employee / Unit Tax	7,031	38,613	\$ 772,260	\$965,325

### Model 2– Highlights and Impact Review

This option represents the simplest method of implementation, eliminating the need for a tax table to calculate amounts and consolidates every activity into a single tax structure, while not changing substantially from the City's existing rates. Due to this similarity, the impact on the business community and the City can be precisely measured, making for the most accurate estimates of revenues.

While a small amount of the increase is obtained through the base rate, the majority of the increase comes from a unified employee rate.

## Employee Tax: Model 3 - Classification Based Rates

In implementing this option, the City could choose to stay with employee based taxes, but vary the tax rate by the type of business. This would create varying rate multipliers based on the employees for each type of business the City desires to have a separate rate structure for.

For this model, HdL has utilized the standard categories established during data analysis. However, the City could have a structure with any number of categories or business type break downs. For example, in some cases cities can have hundreds of rate categories using SIC or NAICS codes as the basis for the category delineation.

### Tax Structure

Tax Type	Categories	Tax Rate
Employee Tax	General / Retail	\$15 / Employee
Unit Tax	Property Rentals	\$30 / Unit
Employee Tax	Contractors	\$20 / Employee
Employee Tax	Service / Professionals	\$25 / Employee

### Estimates Table

Using the varying structures above, the table below indicates potential revenues from one possible classification model based on the continued model of taxing employees and units.

Number of Accts	Number of Accts	Taxable Employees /Unit	Tax Rate	Tax Amount
General / Retail	1,587	17,444	\$15 / Employee	\$261,660
Rental Units (Com & Res)	294	703	\$30 / Unit	\$21,090
Service / Professionals	3,905	14,661	\$20 / Employee	\$366,525
Contractors	1,159	5,805	\$25 / Employee	\$116,100
TOTALS>				\$765,375

## Gross Receipts Tax – Replace All Categories with Gross Receipts Tax

Taxing gross receipts is a common model for California business tax with over 60% of Cities using the taxing structure. A variety of models are commonly used including a scale method or the use of a standard rate multiplier to determine the tax amount owed. This model can be implemented as a standard rate applying to any business or one that can vary by business class. For example, many cities elect to charge \$1 per thousand dollars of gross receipts (0.001 x Gross) for a retail business, while charging a rate of \$0.50 per thousand dollars of gross receipts (0.0005 x Gross) for service or professional businesses.

As the Gross Receipts method can result in \$0.00 returns or negligible amounts, most cities have a minimum tax or other method of ensuring a base tax. Another option is to create a base tax plus gross receipts rate. This allows for a minimum tax for businesses that generate gross receipts in excess of the base amount.

The “single rate” method of taxing on gross receipts provides an even distribution of the effective tax rate because all businesses subjected to the tax will pay the same rate. This method also provides the simplest method of calculation due to every business using a single multiplier.

### Gross Receipts Tax – Background

Due to the lack of information available on current gross receipts for all Chico businesses, HdL is not able to accurately predict the impact of changing the structure to a single gross receipts model. HdL was able to use averages for those businesses where data on gross receipts reporting was available; however, direct comparisons are not available on a city-wide basis; and certain information may overlap between categories. It is important to note that HdL has used multiple assumptions as outlined in the options below which are meant to provide a baseline of the possible impact, and should not be relied upon for precise budgeting.

## Gross Receipts Tax – Data Analysis & Variables

HdL has prepared key data elements for use in estimating the gross receipts tax on businesses where information was otherwise not available. The following information was used as a basis for the tax tables and models in subsequent options below.

	Category	Total Accts/Units	Avg Rent / Unit /Year	Total Gross Receipts
Rental Unit Estimates	Residential Property	185 / 555	\$12,000	\$6,660,000
	Commercial	37 / 148	\$15/SF/Yr	\$2,220,000

	Category	Estimate # of Accounts	Total Gross Receipts
Contractor Estimates	In/Out Town	1,159	\$86,925,000
General / Retail Businesses / Mfg /	General	1,587	\$2,000,000,000
Professional Estimates	Professionals	1,230	\$300,000,000
Personal Services / Misc Service Estimates	Service	2,675	\$400,000,000

	Number of Records	Business Tax Total Taxable Gross
Combined Gross Estimates	7,031	\$2,795,805,000

## Gross Receipts Tax – Model 1: Single Gross Receipts Rate

Model 1 reflects the potential revenues for converting the City tax to a single rate type gross receipts model. This would eliminate the current structure of employee taxes and unit variables whereby each business would pay based on the estimated gross receipts attributed within the City.

### Potential Tax Structure

Tax Basis	Tax Rate
Registration Tax	\$25
Gross Receipts Tax	\$1 per thousand dollars of Gross (0.001 x Gross)

### Model 1 Estimates Table

The table below indicates the potential revenues from implementing a gross receipts tax with two options, \$1 / thousand, and \$0.50 / thousand. Information for the estimates comes from the data in the section above.

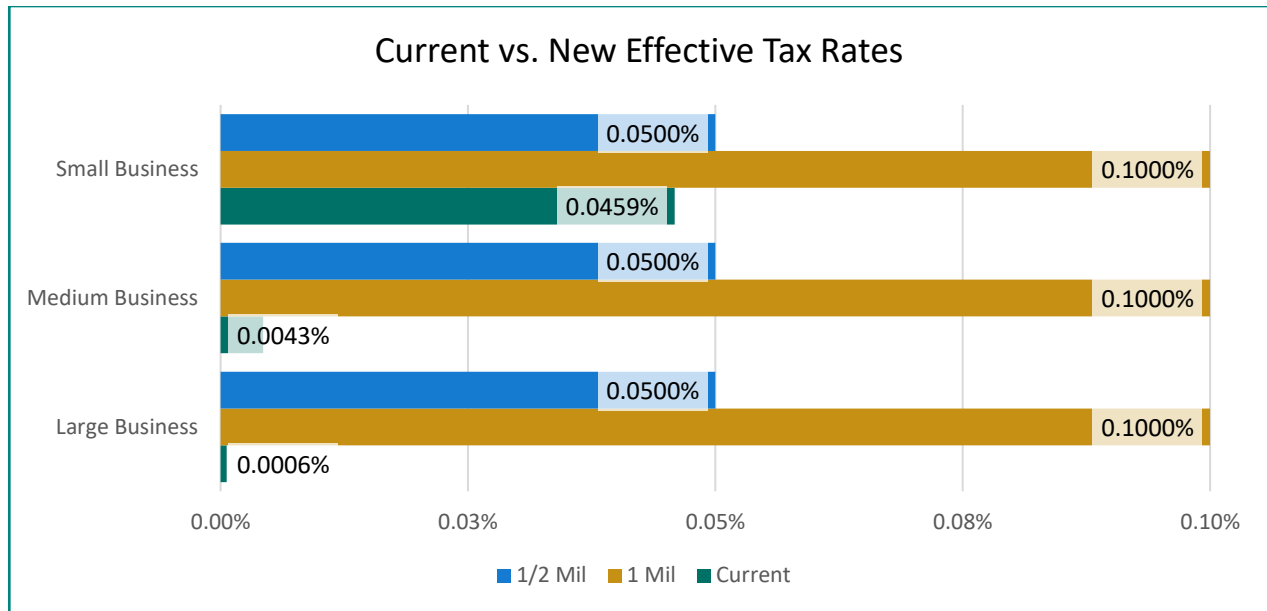
Gross Receipts	Number of Accts	Taxable Gross Receipts	Tax Amount (.001)	Tax Amount (.0005)
General / Retail				
Registration Tax	7,031	Flat Rate	\$175,775	\$175,775
Gross Receipts Tax		\$2.97B	\$2,795,805	\$1,397,903
TOTALS>			\$2,971,580	\$1,573,678

### Model 1– Highlights and Impact Review

The “single rate” method of taxing on gross receipts provides an even distribution of the effective tax rate because all businesses subjected to the tax will pay the same rate. This method also provides the simplest method of calculation due to every business using a single multiplier. Under this method, no cap is put in place and therefore a majority of the revenues are received from the highest grossing businesses.

Model 1 shows the most potential for expanded revenue while keeping the tax structure simple and easy to understand for businesses. Using the 1 Mil (.001 rate) as our baseline, we can see that revenues are increased substantially in a filing year, while still seeing a modest increase using the ½ Mil (.0005). The large increase is primarily due to moving to gross receipts, but removal of a cap is a contributing factor as well.

While the 1 Mil is a standard tax rate in CA, the City could choose any multiplier to create a rate that matches the City’s goals. Additionally, the base registration tax can be treated as a separate item, as above, or as a minimum tax, which would eliminate the charge and ultimately lower the taxes to the business and revenues to the City.



## Gross Receipts Tax – Model 2: Gross Receipts - Classification Based Rates

Model 2, as indicated below, would create varying rate multipliers for gross receipts depending on business classifications. The City may for example, choose to implement a rate for the retail/wholesale/Misc. business activities at a base rate of .001, recognizing higher costs of goods sold and lower profit margins for these types of business as well as their contribution to other City revenues such as sales tax. Conversely, the City could consider implementing a higher rate for professionals and property rental. This model affords the most flexibility for increasing revenues while accommodating certain business categories.

For this model, certain categories can be lumped together, providing flexibility to track businesses separately, even though the tax rates may be the same. This structure assumes a flat tax and a gross receipts tax, with no minimum or maximum thresholds.

### Tax Structure

Tax Rate	Categories	Tax Rate
Registration Tax	General / Retail	\$25 Flat
Gross Receipts Tax	General / Retail	0.001 X Gross
Registration Tax	Property Rentals	\$25 Flat
Gross Receipts Tax	Property Rentals	0.003 X Gross
Registration Tax	Contractors	\$25 Flat
Gross Receipts Tax	Contractors	0.0015 X Gross
Registration Tax	Service / Professionals	\$25 Flat
Gross Receipts Tax	Service / Professionals	0.002 X Gross

## Estimates Table

Using the varying structures above, the table below indicates potential revenues from one possible classification model based on the existing business data.

Gross Receipts	Number of Accts	Taxable Gross Receipts	Tax Rate	Tax Amount
<b>General / Retail</b>				
Registration Tax	1,587	Fixed	\$25	\$39,675
Gross Receipts Tax	1,587	\$2B	0.001	\$2,000,000
<b>Rental Units</b>				
Registration Tax	294	Fixed	\$25	\$7,350
Gross Receipts Tax	294	\$8.88M	0.003	\$26,640
<b>Service / Professionals</b>				
Registration Tax	3,905	Fixed	\$25	\$97,625
Gross Receipts Tax	3,905	\$700M	0.002	\$1,400,000
<b>Contractors</b>				
Registration Tax	1,159	Fixed	\$25	\$28,975
Gross Receipts Tax	1,159	\$86.6M	0.0015	\$129,938
TOTALS>				\$3,187,633

## Model 2– Highlights and Impact Review

This option has the benefit of spreading the burden of an increase across multiple business types. The City has the option of modifying the rates and reassigning business types to different categories. The model above includes basic rate increases for standard categories but can be further expanded or contracted to accommodate a different method of the City's choosing.

### Additional Models

The City has various options should it elect to move forward with a gross receipts based tax. For example, a model could be designed to keep certain fixed tax structures in place while moving certain categories over to a simplified gross receipts tax. In this method Rentals could be left under their current model while all other businesses are lumped in as gross receipts based model, or vice versa.

The City could also elect to implement a scale model using expanding ranges, implementing caps, or by additional rates and classifications. Removing the registration tax and including a minimum range could also simplify the process and equalize the tax.

## Expanded Tax Base - Property Unit Exclusion

### Property Background

The City currently excludes residential property rentals where the total units are less than 3. The current ordinance also appears to exclude commercial property rental. Given the make-up of the City, this leaves many potential businesses without being taxed. The City could consider removing the unit exemption entirely requiring even renters of single family homes to pay the tax. Furthermore, the definition could be changed to residential and non-residential property, picking up any property rental within the City.

### Property Analysis

It is estimated that the City currently has over 8,500 units on parcels which are currently untaxed. Conservatively estimating the actual number of rentals and rents being charged, the City could expect to receive as much as \$186,525 in new revenues under the smaller rate plan in Model 1 of Option 2 and as much as \$447,900 under the model 2 rate plan of the same option. This is in addition to the existing revenues from property rental identified in each model.

### Rental Unit Estimates

Category	Est. Nbr of Accounts	Total Rental Units	Avg. Rent / Unit /Year	Total Gross Receipts
Untaxed Residential Parcels	4,500	7,000	\$12,000	\$84,000,000
Untaxed Commercial Parcels	870	1,370	\$15/SF/Yr	\$20,550,000
TOTAL >				\$104,550,000

### Rental Unit Estimates under Gross Receipts Model 1

Gross Receipts	Est. Number of Accts	Taxable Gross Receipts	Tax Amount (.001)	Tax Amount (.0005)
Property Rental	Comm. / Res.			
Registration Tax	5,370	Flat Rate	\$134,250	\$134,250
Gross Receipts Tax		\$104M	\$104,550	\$52,275
TOTALS >			\$238,800	\$186,525

### Rental Unit Estimates under Gross Receipts Model 2

Gross Receipts	Est. Number of Accts	Taxable Gross Receipts	Tax Amount (.003)
Property Rental	Comm. / Res.		
Registration Tax	5,370	Flat Rate	\$134,250
Gross Receipts Tax		\$104M	\$313,650
TOTALS >			\$447,900

# City of Chico vs. Neighboring Jurisdictions

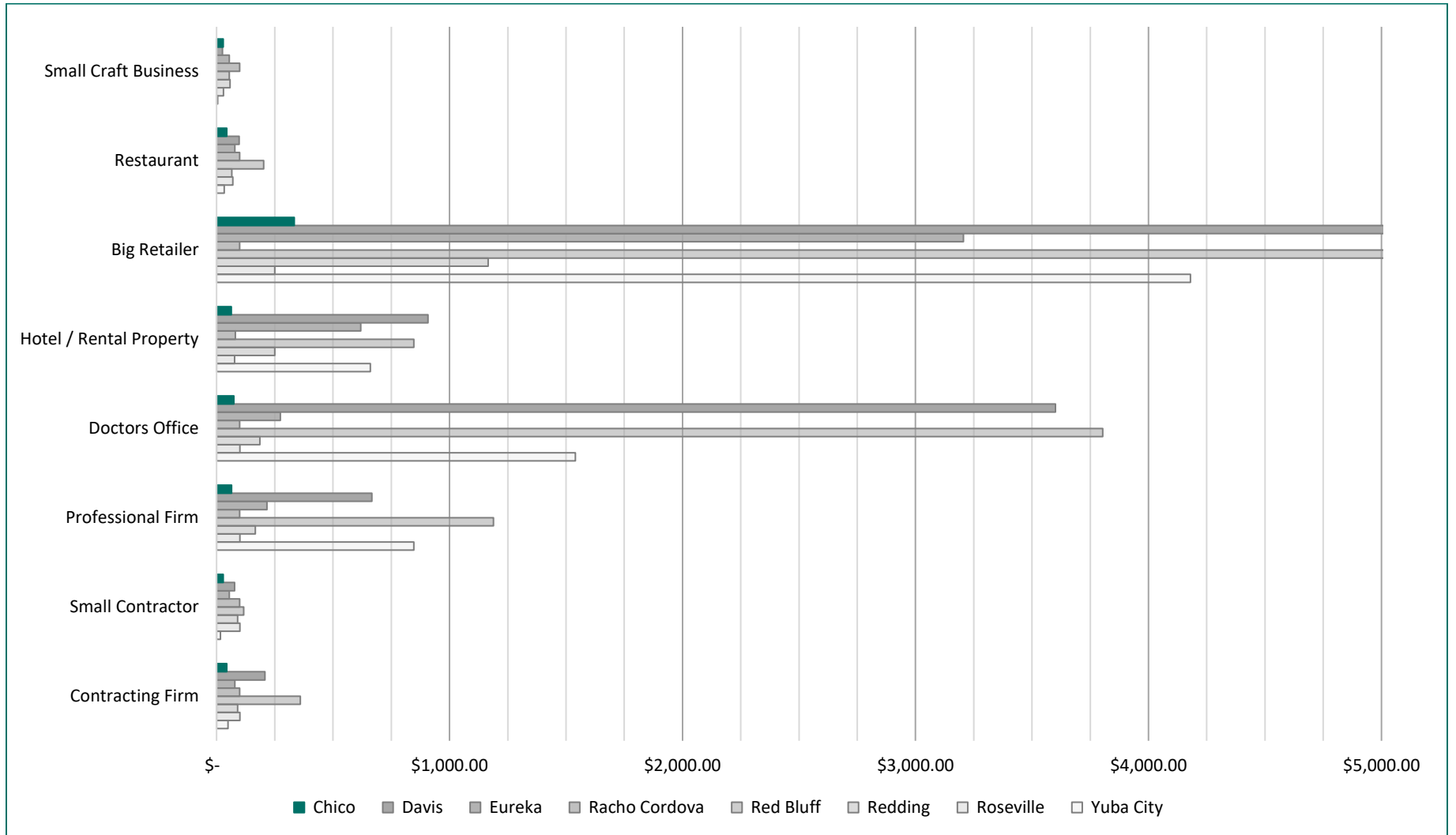
## Current Rate Comparison Table

Sample Business	Chico Current Rates	Davis Current Rates	Eureka Current Rates	Rancho Cordova Current Rates	Red Bluff Current Rates	Redding Current Rates	Roseville Current Rates	Yuba City Current Rate
Small Craft Business 1 employee	\$25.00	\$25.00	\$55.00	\$99.00	\$55.00	\$58.00	\$30.00	\$4.40
Restaurant – 3 Employees	\$40.00	\$97.00	\$78.00	\$99.00	\$202.00	\$66.00	\$70.00	\$33.00
Big Retailer – 275 Employees	\$330.00	\$11,407.00	\$3,206.00	\$99.00	\$2,258.00	\$1,166.00	\$250.00	\$4,180.00
Hotel / Rental Property 50 Units	\$63.00	\$907.00	\$618.50	\$81.00	\$847.00	\$250.00	\$77.50	\$660.00
Doctors Office- 20 Employees	\$70.00	\$3,601.00	\$273.50	\$99.00	\$1,428.00	\$186.00	\$100.00	\$1,540.00
Professional Firm- 15 Employees	\$60.00	\$667.00	\$216.00	\$99.00	\$1,189.00	\$166.00	\$100.00	\$847.00
Small Contractor – 1 Employee	\$25.00	\$77.50	\$55.00	\$99.00	\$116.00	\$90.00	\$100.00	\$16.50
Contracting Firm- 3 Employees	\$40.00	\$208.00	\$78.00	\$99.00	\$359.00	\$90.00	\$100.00	\$49.50



# City of Chico vs. Neighboring Jurisdictions

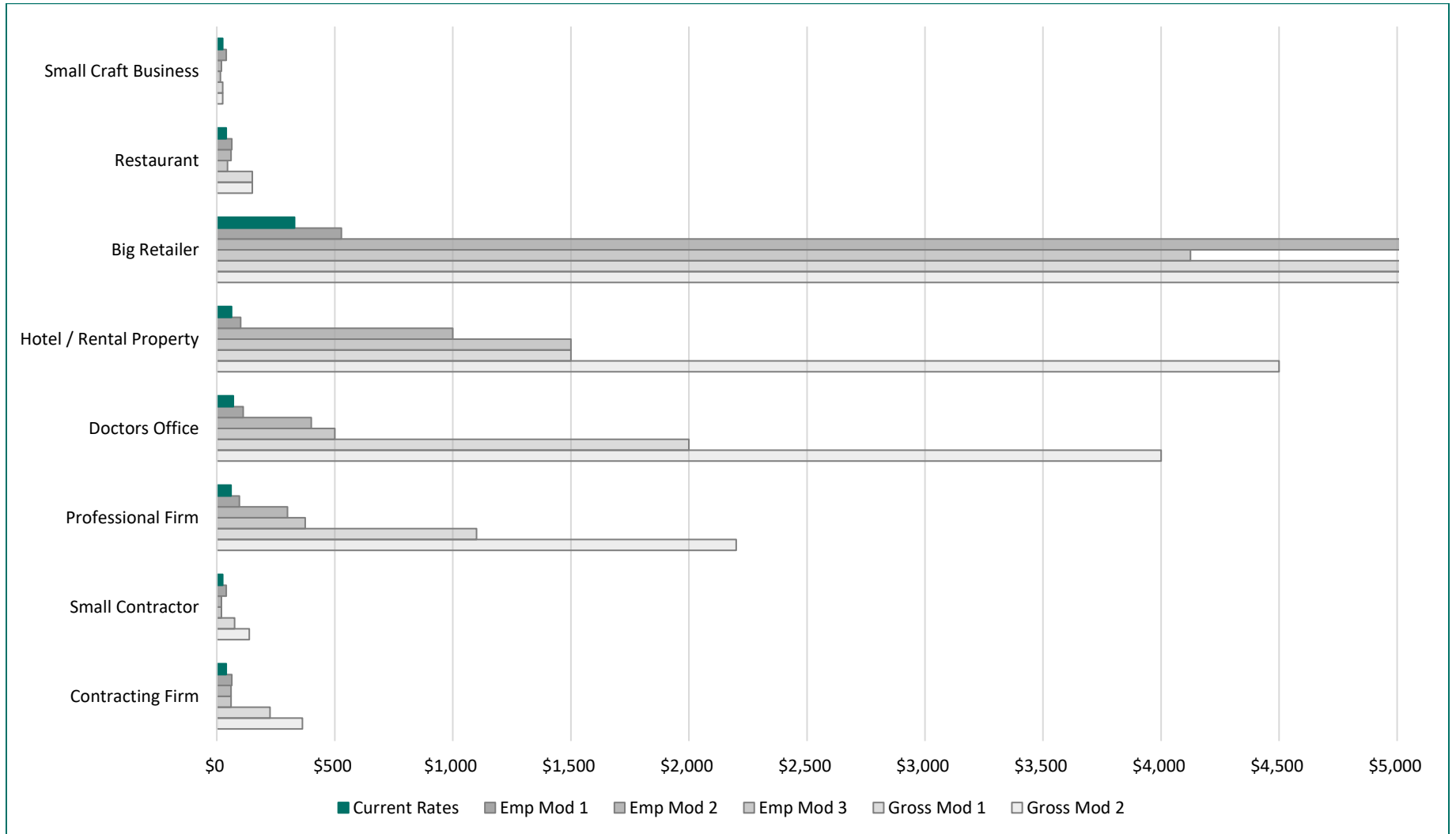
## Current Rate Comparison Chart



## Proposed Rates Comparison Table

Sample Business	Chico Current Rates	Chico Employee Tax Model 1-60%	Chico Emp Tax Model 2 (\$20 Per)	Chico Emp Tax Model 3 (\$15-\$30 Per)	Chico Gross Receipts Tax Model 1 (\$1/thousand)	Chico Gross Receipts Tax Model 2 (\$1-\$3 / Thousand)
<b>Small Craft Business:</b> <i>1 employee / &lt;\$20,000</i>	\$25	\$40	\$20	\$15	\$25	\$25
<b>Restaurant:</b> <i>3 Employees / \$150,000</i>	\$40	\$64	\$60	\$45	\$150	\$150
<b>Big Retailer:</b> <i>275 Employees / \$19,000,000</i>	\$330	\$528	\$5,500	\$4,125	\$19,000	\$19,000
<b>Hotel / Rental Property:</b> <i>50 Units / \$1,500,000</i>	\$63	\$101	\$1,000	\$1,500	\$1,500	\$4,500
<b>Doctors Office:</b> <i>20 Employees / \$2,000,000</i>	\$70	\$112	\$400	\$500	\$2,000	\$4,000
<b>Professional Firm:</b> <i>15 Employees / \$1,100,000</i>	\$60	\$96	\$300	\$375	\$1,100	\$2,200
<b>Small Contractor:</b> <i>1 Employee / \$75,000</i>	\$25	\$40	\$20	\$20	\$75	\$138
<b>Contracting Firm:</b> <i>3 Employees / \$225,000</i>	\$40	\$64	\$60	\$60	\$225	\$363
<b>Estimated Business Tax Revenue</b>	<b>\$350,187</b>	<b>\$560,296</b>	<b>\$771,840</b>	<b>\$765,375</b>	<b>\$2,971,580</b>	<b>\$3,187,633</b>

## Proposed Rates Comparison Chart



## SECTION 3 – Ordinance Modification Options

### Objective – General Review

Our review has two key purposes. First, we suggest ways to minimize any entanglement of the revenue generating tax and other regulatory licensing. City business tax ordinances typically fall into either a regulatory or revenue generating category, meaning simply that the ordinance is either intended solely to raise revenues or to regulate the activities of businesses conducted within the jurisdiction. Intermingling the two can cause issues for your revenue generation goals. Second, we review key sections of the ordinance and, within the confines of the existing classifications and rate structures, we identify areas for potential modification of the code to increase revenue or make the administration of the code easier. We draw from our years of experience administering business taxes for hundreds of cities to help point out potential pitfalls and potential areas of improvement.

As to the first part of review, the City of Chico’s ordinance declares its purpose to be revenue generation and appears to hold to that purpose without intermingling any strong regulatory language. Our recommendations on the second purpose of the review are set forth below.

Before we proceed to our specific recommendations, we want to point out two key limitations to our review. The first is that this preliminary review is based on existing classifications and rate structures. If the City elects to modify the classifications or rate structures, our recommendations may no longer be applicable and, in fact, it may be more suitable for the City to consider an entire rewrite of the Business License Code. The second is that the information and recommendations provided in this report are based on our experience providing business tax services to California jurisdictions and are not intended as legal advice. We encourage you to involve your legal counsel in the review of these recommendations.

### Specific Provisions

#### 3.32.050 Customer or service connection defined.

*“Customer or service connection” means the number of customers or service connections served within the city by a business during the first full month preceding the license year for which the tax is being paid.*

#### Overview

This provision defines the number of customers that a utility will use to calculate their fee. The language appears to grant a one-year grace period to a utility that happens to start after december 1st in a year since the utility would be able to list zero customers in December (not a full month) and then get its license for the entire next year.

#### Recommendation

The City may want to consider adding language for estimating users from an incomplete month of service.

#### 3.32.080 Gross receipts defined.

*“Gross receipts” shall include the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in “gross*

*receipts” shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from “gross receipts” shall be the following:*

...

*F. That portion of the receipts of a general contractor which represent payments to subcontractors, provided that such subcontractors are licensed under this chapter, and provided the general contractor furnishes the finance director with the names and addresses of the subcontractors and the amounts paid each subcontractor;*

## Overview

Paragraph F exempts subcontractor costs from the definition of gross receipts for a general contractor. The provision not only appears to contradict the general language of the section--which disallows deduction of labor and other costs from gross receipts--but under a gross receipts structure would cost the City revenue. Even under the existing City provisions, this exemption may be qualifying general contractors as exempt on a gross-receipts basis.

## Recommendation

The City may want to have its legal counsel review for any potential equal protection or apportionment issues raised by this industry-specific exemption and may want to consider removing this exemption.

### 3.32.080 Gross receipts defined.

...

*C. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;*

...

*I. As to a retail gasoline dealer, a portion of the dealer’s receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid under the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the State of California;*

*J. As to a retail gasoline dealer, the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by the dealer from the consumer or purchaser.*

## Overview

Paragraphs I and J exempt from the definition of gross receipts taxes paid under specific state laws.

## Recommendation

The City may want to consider simplifying the definition of gross receipts by removing these sections which appear to be redundant with the exemption provided in paragraph C.

### 3.32.120 Transacting defined.

*“Transacting” shall mean the carrying on or engaging in, within the city, any business, trade, profession, calling, or occupation and shall include within its meaning, all or any part of the operations necessary and incidental to the conduct of any business, including but not limited to any one or a combination of the following: The taking of orders, excluding the taking of orders for resale; delivery of products; performance of services; maintenance of business office facilities; or actual conduct of the work.*

## Overview

This provision excludes resellers from those that are transacting business.

## Recommendation

This will need to be addressed if a more gross-receipts based tax is adopted and may need legal review to determine if it serves to exempt all resellers from section 3.32.140's imposition of the tax.3.32.150 Branch establishment.

*A. Separate licenses must be obtained for each branch, establishment, or separate place of business in which the business is carried on.*

*B. If more than one business activity licensed on an employee tax schedule basis under this law be engaged in by a*

*single business owner at a single location in the city under the same business name, only one license shall be required, and such business owner shall be taxed hereunder on the basis of the tax schedule for the kind or class of business from which the greater portion of the gross revenue of the entire business at such single location is derived.*

*C. If more than one business activity licensed on an employee tax schedule basis under this law shall be engaged in at a single location by different business owners or by a single business owner under different business names, each of such business owners or single business owner doing business under different business names shall be licensed separately on each such business activity or name under the provisions hereof and shall be taxed separately.*

## Overview

This provision aims to ensure that each location of a business has a license. In addition, it provides a mechanism for holding only one license for a location.

## Recommendation

The City may want to consider removing paragraphs B and C. General practice is that each business type at a location—each privilege being exercised—should pay the tax for exercising the privilege under its appropriate classification. By removing paragraph B, the City avoids the administrative costs of determining which of multiple types should be the dominant type and potentially increases its revenue base. Paragraph C appears redundant with paragraph A.

### 3.32.170 Exemptions.

*Nothing in this chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the state of California from the payment of such taxes as are herein prescribed.*

*Any person claiming an exemption pursuant to this section, except for auctioneers and auction companies whose fixed place of business is located outside the boundaries of the city, shall file a sworn statement with the finance director stating the facts upon which exemption is claimed, and in the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this chapter.*

## Overview

This provision creates a general exemption for certain businesses and creates a procedure for asserting the exemption. It, however, excludes auctioneers and auction companies from filing a sworn statement to claim the exemption.

## Recommendation

The City may want to add language addressing the method by which auctioneers and auction companies may assert their exemption or simply strike the exclusion. 3.32.180 Contents of license.

*Every person required to have a license under the provisions of this chapter shall make application as hereinafter prescribed for the same to the finance director of the city, and upon the payment of the prescribed license tax the finance director shall issue to such person a license which shall contain the following information:*

- A. The name of the person to whom the license is issued;*
- B. The name of the business licensed;*
- C. The place where such business is to be transacted and carried on;*
- D. The date of the expiration of such license; and*
- E. Such other information as may be necessary for the enforcement of the provisions of this chapter.*  
*(Prior code § 13.9 (Ord. 1098, Ord. 2113 §1))*

## Overview

This section provides for the issuing of licenses and the contents mandated on the license.

## Recommendation

The City might want to consider eliminating this section, or at minimum replacing the contents with a more generic description such as “issues a license in a form deemed necessary by the collector”.

### 3.32.220 Statements and records.

*No statements shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the city from collecting by appropriate action such sum as is actually due and payable hereunder. Such statement and each of the several items therein contained shall be subject to audit and verification by the finance director, a designee, or such other employees as may be authorized by the finance director, who are hereby authorized to examine, audit, and inspect such book and records of any licensee or applicant for license, as may be necessary in their judgment to verify or ascertain the amount of license fee due.*

*All persons subject to the provisions of this chapter shall keep complete records supporting the basis upon which the license tax is determined and shall retain all such records for examination by the finance director for a period of at least three years. No person required to keep records under this section shall refuse to allow authorized representatives of the finance director to examine said records at reasonable times and places.*

## Overview

This provision requires persons subject to a business license to retain records for inspection.

## Recommendation

The City may want to require retention for four years since the statute of limitation may reach back that far.

3.32.230 Information confidential.

...

*D. The disclosure after the filing of written request to that effect, to the taxpayer or the taxpayer's successors, receivers, trustees, executors, administrators, assigns, and grantors, if directly interested, of information as to the items included in the measure of any paid tax, any unpaid tax or amounts of tax required to be collected, interest, and penalties. However, the city attorney shall approve each such disclosure and the finance director may refuse to make any disclosure referred to in this paragraph when, in the finance director's opinion, the public interest would suffer thereby;*

...

**Overview**

This section protects the confidentiality of taxpayer information. It may, however, result in additional burden on your administrative staff since it doesn't appear to allow your administrative staff to share information with taxpayers unless they have a written request that is approved by the City Attorney.

**Recommendation**

City may want to address this restriction and provide that nothing in the section prevents administrative staff from providing taxpayers with information about their own accounts once the taxpayer has been verified by FEIN, TIN/SSN, or driver's license number.

3.32.240 Failure to file statement or corrected statement.

*If any person fails to file any required statement within the time prescribed, or if after demand therefor made by the finance director such person fails to file a corrected statement, or if any person subject to the tax imposed by this chapter fails to apply for a license, the finance director may determine the amount of license tax due from such person by means of such information as the finance director may be able to obtain.*

*If the finance director is not satisfied with the information supplied in statements or applications filed, the finance director may determine the amount of any license tax due by means of any information that was able to be obtained.*

*When such a determination is made, the finance director shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Chico, California, postage prepaid, addressed to the person so assessed at such person's last known address.*

**Overview**

This provision grants enforcement powers to the finance director.

**Recommendation**

The provision is generally in keeping with good practice but the City may want to consider expanding and making more specific the second paragraph to clarify certain common situations that may trigger an assessment. For example, the City might consider something like the following as a replacement for the second paragraph:

*If the finance director is not satisfied that any statement filed as required under the provisions of this article is correct, or that the amount of tax is correctly computed, or that the business classification has been correctly determined, or that any tax is due or may be due to the city of under the provisions of this*



*article, the finance director, or the finance director's designee, may compute and determine the amount to be paid and make an assessment upon the basis of the facts contained in the statement or upon the basis of any information in the city's possession or that may come into the city's possession, one or more assessments of the amount of tax due for a given period or periods may be made. When a person discontinues engaging in a business, an assessment may be made at any time within three (3) years thereafter as to any tax liability arising from engaging in such business.*

### 3.32.250 Appeal.

*Any person aggrieved by any decision of the finance director with respect to the issuance or refusal to issue such license may appeal to the city council.*

#### **Overview**

This section provides due process procedures for those aggrieved by any decision of the finance director.

#### **Recommendation**

The City may wish to modify the appeal process to allow for escalation to City management like the City Manager. This would allow the City an opportunity to address issues without burdening the public and council. This appeal could be final, or still escalated to council if the party wishes to proceed. Additionally, confidentiality requirements may restrict what information the council could even have in hearing an appeal.

### 3.32.260 Additional power of finance director.

*The finance director also shall have the power, for good cause shown, to extend the time for filing any required sworn statement or application for a period not exceeding 30 days, and in such case to waive any penalty that would otherwise have accrued, except that a late charge of \$5.00 shall be added to any tax determined to be payable.*

#### **Overview**

This provision grants the finance director the ability to extend deadlines in exchange for \$5.00 late charge. While generous, it could present a significant burden for the finance director who would need to approve all the requests for late filing of any application. And the \$5.00 probably does not cover the costs of this burden or the cost of accounting for and collecting the late charge.

#### **Recommendation**

The City may want to consider limiting the extension to situations requiring a sworn-statement (thus not including applications) and eliminating the \$5.00 late charge in those hearing-like situations.

### 3.32.270 Transfer of license - Change of location or ownership.

*A license issued pursuant to this chapter may be transferable upon paying a fee of \$5.00, provided the licensee, having a fixed place of business within the city, makes application to the finance director on a form provided therefor, for such transfer because of changed location or ownership.*

## Overview

The City currently allows a license to be transferrable. This may cause issues where the transferee has a larger business but for \$5.00 can get a license at a lower rate (at least for the first year).

## Recommendation

We recommend that the City replace this section with language making licenses non-transferrable. This is general practice in California and avoids the potential loss of revenue. The City may want to use language similar to the following:

*No license issued pursuant to this chapter shall be transferable or assignable; provided that where a license is issued authorizing a person to transact or carry on a business, a licensee may, upon application therefor and paying a prescribed fee, have the license amended to authorize the transacting and carrying on of such business under such license at some other location to which the business is to be moved. Any person for which such a license change must be made shall pay a fee established pursuant to resolution of the city council, for the processing of such address change.*

### 3.32.280 Duplicate license.

*A duplicate license may be issued by the finance director to replace any license previously issued hereunder which has been lost or destroyed upon the licensee filing statement of such fact, and at the time of filing such statement paying to the finance director a duplicate license fee of \$5.00.*

## Overview

This provision allows for replacement licenses to be issued.

## Recommendation

We recommend eliminating the fee. The costs of issuance, especially electronically, tend to be minimal and it reduces the overall administrative burden on your taxpayers and staff.

### 3.32.300 Charitable and nonprofit organizations - Exemptions.

*A. Unless otherwise provided in this chapter, the following activities and organizations are exempt from payment of the license tax:*

- 1. The conducting, managing, or carrying on of any business, occupation or activity, from any institution or organization which is conducted, managed, or carried on wholly for the benefit of charitable purposes or from which profit is not derived, either directly or indirectly, by any individual, firm or corporation;*
- 2. The conducting of any entertainment, concert, exhibition, or lecture on scientific, historical, literary, religious, or moral subjects, whenever all the receipts thereof are to be appropriated to any church or school or to any religious or benevolent purpose;*
- 3. The conducting of any entertainment, dance, concert, exhibition, or lecture by any religious, charitable, fraternal, educational, military, state, county or municipal organization or association, whenever the receipts of such are to be appropriated for the purpose and objects for which such organization or association was formed, and from which profit is not derived, either directly or indirectly, by any individual, firm or corporation.*

*B. In making a determination as to the exempt status of any organization or activity hereunder, the following criteria are to be considered by the finance director:*

1. *The organization or activity has received or has formally applied for, tax exempt status from the State Franchise Tax Board and/or Internal Revenue Service where applicable;*
2. *The proposed activity will not be in conflict with any provisions of this code, state or federal law. For purposes of this section "charitable" shall mean and include the words patriotic, philanthropic, social service, welfare, benevolent, educational, civic, or fraternal, either actual or purported. An activity defined as "religious" or a "religion" shall not mean and include the word "charitable" as herein defined, but shall be given their commonly accepted definitions.*

### **Overview**

This section supplements the general exemptions from section 3.32.170 with specific language about charitable and non-profit organizations. The definition of non-profit organizations may be problematic and the full provision is probably redundant given section 3.32.170.

### **Recommendation**

The City may want to consider eliminating section 3.32.300 and relying on Section 3.32.170 This will provide a more concise version of the exemption and prevent the City from needing to change the local ordinance every time the State makes a change to their definitions of charitable exemptions.

### 3.32.310 Businesses paying a franchise fee - Exemption.

*Any business which pays the city an annual franchise fee based upon gross receipts or an annual solid waste collector permit fee based upon gross receipts shall be exempt from the provisions of this chapter.*

### **Overview**

This provision exempts business paying a franchise fee permit from paying the tax in this section.

### **Recommendation**

The City may want to have the City Attorney review for potential apportionment or other constitutional issues that might be raised by granting this exemption.

### 3.32.320 License tax.

...

*C. Gross Receipts. In determining the tax liability under this section, the gross receipts from operations during the twelve (12)-month period immediately preceding the current license year shall be used. If a business has operated less than twelve (12) months immediately preceding the license year, gross receipts shall be estimated by the finance director for the current license year, for use in determining the amount of tax due.*

### **Overview**

This provision requires the finance director to estimate the gross receipts for a business that has operated for less than a full year.

## Recommendation

The City may want to change the language to require the business to make this estimation using a proration formula to avoid placing the burden on the finance director.

### 3.32.330 Enforcement.

- A. The finance director shall enforce each and all of the provisions of this chapter.*
- B. The finance director, in the exercise of the duties imposed hereunder, and acting through duly authorized designees, shall examine or cause or to be examined all places of business in the city to ascertain compliance with the provisions of this chapter.*

## Overview

This section requires enforcement of the ordinance by the finance director.

## Recommendation

The City may want to consider allowing designees of the finance director to enforce provisions. The City may also want to consider removing subsection B, as the current language is likely not feasible.

## General Items and Procedures

### Short-term rental

Currently, the practice in the City is to require short-term rentals with one or more rentals get a business license. The City may want to review this practice in light of the restrictions in section 3.32.320, which only require a business license for businesses renting 3 or more units. See *Expanded Base Tax Model on page 23*.

### Fee-schedule

The City should move any fees from the ordinance to its master fee schedule, to ensure that fees can be updated as a cost recovery without a full voter approval.

### Refunds

The City may want to consider adding provision to allow for refunds based on appeals and limit look back to three years for refunds.

### License a Receipt

The City want to consider adding a provision like the following to clarify that the license has no regulatory impact:

“No license or payment of tax required by this article shall be construed as authorizing any person to conduct an illegal business or a legal business in an illegal manner. The business license issued pursuant to the provisions of this title constitutes a receipt for the license tax paid and shall have no other legal effect. A business license is a requirement, not a permit, to conduct, manage or carry on any business activity within the city.”

### Current Rate Classifications

Due to City’s desire to modify the rates, as outlined in section 3, HdL did not conduct a complete analysis of the sections related to the tax rates and classifications. However, some sections, such as the rate distinction for hotels, motels, and apartments versus those on roominghouses and boardinghouses may be ripe for further review. Should the City not implement new rate structures, attention should still be paid to the existing code sections like these, which may lead to confusion about which rate applies to a business.

### Tax Calculation - Proration / Annualization / Measures / Gross Receipts

Depending on the final method selected by the City, there are numerous definitions, methodologies, and tax processes that may need to be added or addressed. These are unique solutions which require further refinement of the final tax model. We will assist with the enhancement of these items during the SMC modification process should the City elect to proceed.

### “License” vs “Certificate”

The use of “license”, and ultimately the standard usage and interpretation as an authorization, can create confusion for the City and the business community. The City may wish to consider eliminating all references and concepts of “license” and replace with a more appropriate “certificate” or “registration” based language.

### Rules and Regulations

The City may want to consider additional enforcement authority language. For example: “The collector may adopt rules and regulations which are not inconsistent with the provisions of this chapter, as may be necessary or desirable to supplement or clarify such provisions or aid in their enforcement.”

# Additional Information

## **Ordinance Review**

HdL conducted a review of the ordinance sections related to business tax. The recommended changes indicated in section 3 are technical recommendations based on the information available and direction provided by the City. Should the City elect to move forward with specific changes, HdL recommends the office of the City Attorney or their designee review each proposed change and craft language that accomplishes the City's final objectives.

## **Procedure / Ordinance Conflicts**

In many cities, HdL has identified a number of processes and procedures currently in place, that do not appear to conform to the city tax code. Some of these are the result of unclear language that requires subjective interpretation of the code. Over time, various administrators can create policies in isolation, without considering the impact on the business community as a whole, or on how those policies might conflict with city laws.

Should the City wish to review current policies and practices prior to implementation of a new code, HdL will participate in a process and procedure review with the City. Based on the final direction, HdL will provide a full detailed analysis of the potential conflicts as well as recommended changes designed to align practices and procedures with the code.

## **Voter & Additional Approvals**

Some of the changes may or may not require voter or additional approval. The City should review each change and determine which changes can be made via powers granted to the collector or other City staff members and which changes will require additional processes.

Additionally, the City does have codified increase language, allowing the City Council to make modifications to the rates. The City should investigate if this would allow the City to make these rate adjustments through a simple council resolution rather than a ballot measure.

## **Additional Support**

While HdL is not able to provide specific legal advice, HdL will work with the City's designee to assist in crafting the final changes as well as provide advice and additional analysis should the City elect to move forward with modification of its ordinances. Should the City wish to contract out legal services, HdL can provide references for firms that specialize in local government ordinances.

## **Comparative Jurisdictions**

The analysis of surrounding jurisdictions was conducted to provide background of the overall structure and taxes imposed by neighboring cities. This information can be valuable and may be considered by the City when making its final determinations to ensure that changes made to the tax structure remain competitive with other cities.

## **Additional Cities**

HdL selected cities from surrounding jurisdictions that were similar in size or tax structure. Should the City wish to expand the analysis to additional jurisdictions, HdL can provide further details as an addendum to this report.

## Rate Structure Modification and Modernization

The primary focus of the rate analysis and change review was the current tax structure. Options indicated in this report represent a few of the potential structures available for the City's consideration. Additionally, each proposed structure has the flexibility to be modified with rates that may be more in line with the City's ultimate goals. HdL will work with the City to craft any additional classifications or structures that the City feels may be worth considering.

## Rental Registration/Compliance Programs

A rental registration program provides the City an opportunity to track and maintain rental property compliance separate to, or in conjunction with, business license requirements. HdL offers a wide variety of services designed to assist cities with managing varying aspects of property oversight. These range from implementing and managing a simple registration and information gathering program, to a more detailed rental program that tracks compliance with rent stabilization ordinances and the intricate requirements that go hand in hand with tracking compliance with local or state law.

Option 1 - Basic Rental Registration - tracks top level rental information on a per property/address basis and includes initial identification and education. An \$18 fee would be collected per property/landlord account as well as summary information used for basic inventory of rental properties, inspection tracking, and a first step to more detailed reporting. Under this option the City would receive an estimated \$81,000 of registration revenue. For each subsequent period, a fee of \$15 plus Consumer Price Index adjustment would be collected per account amounting to an estimated \$67,500 annually.

Option 1 (Add on) - Detailed Rental Registration – dives deeper to tracking on a unit level. This option gives the City the ability to collect information such as unit amenities, tenants, rent collected, or any number of unique data elements. An additional fee of \$3 per unit would provide an estimated \$21,000 of registration revenue. If the City chooses to mandate online filing, the \$3 fee can be waived. This option is set to enforce multiple aspects of regulation including stabilization requirements, inspections, tenant complaints, and a more detailed housing inventory data analysis program.

Option 2 – Full Rental Compliance Program – is a turn-key program in which HdL monitors and enforces unit level regulations, responds to tenant complaints, and performs unit inspections for compliance. Each unit requires its own account to track individual units with the unit's tenant, enforcement of rent increase, amenity offerings, and other ordinance requirements. A registration fee of \$20 per account along with a \$50 inspection fee would be collected to fund the compliance program. Total estimated amount generated under Option 2 would be \$490,000 in compliance revenue.

Rental registration/compliance programs are administrative fee-based programs that run independently of business licensing. However, a City's residential property business license can rely on the completion of rental registration/compliance. Massage Therapist and Contractors are two examples of businesses that require compliance with more than one program in order to conduct business in the City.

Finally, this action can be passed without going to vote. If the City chooses, it could initiate a rental registration/compliance program in preparation of expanding the business license tax to include all residential rentals properties.

# Appendix A

## Davis, CA

### Demographics:

- Population: 69,413
- County: Yolo County
- Incorporation: March 28, 1917
- Estimated median household income: \$63,071
- Land area: 9.919 square miles
- Population Density: 6,615.8 people per square mile




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### Rate structures and fees- renewal cycles: 19.02:

- ◆ **Annual License:** There are hereby imposed upon the businesses, trades, professions, callings and occupations specified in this ordinance, the business license taxes and registration tax in the amounts hereinafter prescribed. It shall be unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the city without first having paid the business license tax hereinafter prescribed or without complying with any and all applicable requirements and other provisions of this article. [...]

All business license taxes due hereunder shall be due and payable, and delinquent, as follows:

(b) Annual license, due on the first day of January and delinquent at 5:00 p.m. on January 31st.

[...] No license shall be issued for a period of more than twelve months. No license shall be issued for any period extending beyond the thirty-first day of December.

### Rate structures and fees- Penalties 19.02.080:

To all delinquent license fees there shall be added a penalty of ten percent of the amount of the tax due for the period, and an additional ten percent for each month delinquent thereafter.

### City of Davis Business License Tax Rates & Fees: 19.04.080

The amount of business license taxes to be paid to the city by any person engaged in or carrying on any profession, trade, calling, occupation or business hereinafter designated is hereby fixed and established as hereinafter in this chapter provided. Such business license tax shall be paid by every person engaged in carrying on or maintaining any such profession, trade, occupation, calling or business in the city.

For every person engaged in carrying on or maintaining any profession, trade, occupation, calling or business, the business license tax shall be as set forth in the following sections.



<b>Business Type</b>	<b>Gross Receipt</b>	<b>Tax Rate</b>
<i>Manufacturing and Wholesale</i>	\$0 - \$9,999	\$1.50
	\$10,000 - \$19,999	\$4.50
	\$20,000 - \$29,999	\$7.50
	\$30,000 - \$39,999	\$10.50
	\$40,000 - \$49,999	\$13.50
	\$50,000 - \$59,999	\$16.50
	\$60,000 - \$69,999	\$19.50
	\$70,000 - \$79,999	\$22.50
	\$80,000 - \$89,999	\$25.50
	\$90,000 - \$99,999	\$28.50
	\$100,000 - \$109,999	\$31.50
	Per \$10,000	+\$3.50

<b>Business Type</b>	<b>Gross Receipt</b>	<b>Tax Rate</b>
<i>Retail Sales, Leasing, Lodging, Manufacturing and Processing for Resale</i>	\$0 - \$9,999	\$3.00
	\$10,000 - \$19,999	\$9.00
	\$20,000 - \$29,999	\$15.00
	\$30,000 - \$39,999	\$21.00
	\$40,000 - \$49,999	\$27.00
	\$50,000 - \$59,999	\$33.00
	\$60,000 - \$69,999	\$39.00
	\$70,000 - \$79,999	\$45.00
	\$80,000 - \$89,999	\$51.00
	\$90,000 - \$99,999	\$57.00
	\$100,000 - \$109,999	\$63.00
	Per \$10,000	+\$6.00

<b>Business Type</b>	<b>Gross Receipt</b>	<b>Tax Rate</b>
<i>Services and Contractors</i>	\$0 - \$9,999	\$4.50
	\$10,000 - \$19,999	\$13.50
	\$20,000 - \$29,999	\$22.50
	\$30,000 - \$39,999	\$31.50
	\$40,000 - \$49,999	\$40.50
	\$50,000 - \$59,999	\$49.50
	\$60,000 - \$69,999	\$58.50
	\$70,000 - \$79,999	\$67.50
	\$80,000 - \$89,999	\$76.50
	\$90,000 - \$99,999	\$85.50
	\$100,000 - \$109,999	\$94.50
	Per \$10,000	+\$9.00

<b>Business Type</b>	<b>Gross Receipt</b>	<b>Tax Rate</b>
<i>Professionals</i>	\$0 - \$9,999	\$9.00
	\$10,000 - \$19,999	\$27.00
	\$20,000 - \$29,999	\$45.00
	\$30,000 - \$39,999	\$63.00
	\$40,000 - \$49,999	\$81.00
	\$50,000 - \$59,999	\$99.00
	\$60,000 - \$69,999	\$117.00
	\$70,000 - \$79,999	\$135.00
	\$80,000 - \$89,999	\$153.00
	\$90,000 - \$99,999	\$171.00
	\$100,000 - \$109,999	\$189.00
	Per \$10,000	+\$18.00

# Appendix B

## Eureka, CA



### Demographics:

- Population: 26,710
- County: Humboldt
- Incorporation: February 19, 1874
- Estimated median household income: \$38,007
- Land area: 14.45 square miles
- Population Density: 2,877 people per square mile

### Rate structures and fees- renewal cycles: 110.24:

- ◆ **Annual License:** No license shall be issued for a period of more than 12 months. No license shall be issued for any period extending beyond December 31 following the date of issuance. All licenses issued on a quarterly basis shall expire 90 days from issuance or on December 31, whichever occurs first.

### Rate structures and fees- Penalties 110.26

- A. All license taxes due hereunder shall be paid in advance, in lawful money of the United States, at the office of the Finance Department.
- B. All license taxes due hereunder shall be due and payable and delinquent as follows:
  1. Daily licenses shall be due on their effective date and delinquent at 5:00 p.m. on the due date.
  2. Quarterly licenses shall be due on January 1, April 1, July 1, and October 1 and delinquent at 5:00 p.m. on the 20th day of the first month in which the quarterly license is due.
- B. Penalties. Any person who fails to pay any license tax imposed by this chapter within the time required shall pay a penalty of 10% per month or portion thereof in addition to the amount of the tax, provided that the amount of such penalty shall in no event exceed 100% of the amount of license tax due.

**City of Eureka Business License Tax Rates & Fees:**

Every person conducting, carrying on, or managing a business in the city shall pay the business license tax herein listed unless engaged in a business for which taxes are specifically detailed elsewhere in this chapter.

<b>Business Type</b>	<b>Code Sec.</b>	<b>Base + Number of Employees</b>	<b>Tax Rate</b>
General Business License	110.50	Base Fee	\$55.00
		Number of Employee or Extra Owners	\$11.50 each

<b>Business Type</b>	<b>Code Sec.</b>	<b>Flat Rate</b>	<b>Tax Rate</b>
Home Occupation License	110.53		\$55.00

# Appendix C

## Rancho Cordova, CA



### Demographics:

- Population: 735,087
- County: Sacramento County
- Incorporation: February 26, 1860
- Estimated median household income: \$57,965
- Land area: 35.22 square miles
- Population Density: 1,912.3 people per square mile

### Rate structures and fees- renewal cycles: 4.02.080

- ◆ **Annual License:** General business licenses shall expire when the person to whom the license is issued ceases operations authorized thereby. The term of a general business license shall be one year from the date of issuance. Licenses previously issued under prior provisions of this section prescribing another length of term shall expire upon the expiration of such term and shall then be reissued upon qualification for a one-year term.

### Rate structures and fees- Penalties 4.06.106:

An application for renewal of a general business license will be deemed received late and subject to added processing fees if the complete application, including all fees, is not received by the finance director not later than the date of expiration of the immediately preceding license.

As of the effective date of the ordinance codified in this chapter, and until amended by city council resolution, a \$20.00 processing fee shall be charged by the finance director for the late renewal of a general business license.

### City of Rancho Cordova Business License Tax Rates & Fees:

All fees for the issuance and renewal of permits and licenses shall be paid at the time of and with the filing of the application with the finance director or pursuant to a request for approval by a department charged with the responsibility of reviewing the application. All fees for an appeal shall be paid at the time of and with the filing of the appeal. No application or request for approval or appeal shall be deemed valid or complete until all prescribed fees have been paid.

Business Type	Tax Rate
General Business	\$99.00
Home Base Business	\$99.00
Rental Property	\$81.00
Special Business License	\$215.00

# Appendix D

## Red Bluff, CA



### Demographics:

- Population: 14,539
- County: Tehama County
- Incorporation: March 31, 1876
- Estimated median household income: \$31,119
- Land area: 7.68 square miles
- Population Density: 1,860 people per square mile

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### Rate structures and fees- renewal cycles: 12.19:

- ◆ **Annual License:** Unless otherwise specifically provided, all annual license taxes, under the provisions of this chapter, shall be due and payable in advance on the first day of January of each year. The license taxes covering new operations, commenced after the first day of January, may be prorated for the balance of the license period; all taxes to be delinquent on April 1 of the current year.

### Rate structures and fees- Penalties 12.20

For failure to pay a license tax when due, the Director of Finance shall add a penalty of 5% of the license tax on the day after the delinquent date thereof and an additional penalty of 5% on the same date of each month thereafter. The amount of the penalty shall be added shall in no event exceed 60% of the amount of the license tax due.

### City of Red Bluff Business License Tax Rates & Fees:

There are hereby imposed upon the businesses, trades, professions, callings and occupations specified in this chapter license taxes in the amounts hereinafter prescribed. It shall be unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the city without first having procured a license from the city so to do or without complying with any and all applicable provisions of this chapter.

**- Classification A**

<b>Business Type</b>	<b>Gross Receipts</b>	<b>Tax Rate</b>
Accountant;	\$0 to \$15,000	\$45.00
Doctor of veterinary medicine;	\$15,001 to \$25,000	\$58.00
Advertising counsel;	\$25,001 to \$35,000	\$69.00
Draftsman;	\$35,001 to \$45,000	\$86.00
Apartment houses;	\$45,001 to \$55,000	\$104.00
Drugless practitioner;	\$55,001 to \$65,000	\$119.00
Appraiser;	\$65,001 to \$75,000	\$134.00
Engineer;	\$75,001 to \$85,000	\$151.00
Architect;	\$85,001 to \$95,000	\$168.00
Funeral directors;	\$95,001 to \$105,000	\$182.00
Assayer;	\$105,001 to \$125,000	\$217.00
Geologists;	\$125,001 to \$150,000	\$257.00
Attorney;	\$150,001 to \$175,000	\$296.00
Hotels;	\$175,001 to \$200,000	\$331.00
Bacteriologist;	\$200,001 to \$225,000	\$370.00
Income tax expert;	\$225,001 to \$250,000	\$406.00
Barbershop or beauty shop;	\$250,001 to \$275,000	\$445.00
Insurance adjuster;	\$275,001 to \$300,000	\$486.00
Barber school;	\$300,001 to \$350,000	\$541.00
Interpreter;	\$350,001 to \$400,000	\$596.00
Beauty and cosmetology;	\$400,001 to \$450,000	\$654.00
Lapidary school;	\$450,001 to \$500,000	\$708.00
Motels;	\$500,001 to \$550,000	\$757.00
Chemist;	\$550,001 to \$600,000	\$800.00
Oculist;	\$600,001 to \$650,000	\$874.00
Chiropodist;	\$650,001 to \$700,000	\$887.00
Optician;	\$700,001 to \$750,000	\$934.00
Chiropractor;	\$750,001 to \$800,000	\$973.00
Optometrist;	\$800,001 to \$850,000	\$1,011.00
Collection agency;	\$850,001 to \$900,000	\$1,051.00
Photographic service;	\$900,001 to \$950,000	\$1,085.00
Court reporter;	\$950,001 to \$1,000,000	\$1,115.00
Physiotherapist;	\$1,000,001 to \$1,100,000	\$1,189.00
Dancing school;	\$1,100,001 to \$1,200,000	\$1,242.00
Radiologist;	\$1,200,001 to \$1,300,000	\$1,302.00
Dental technician;	\$1,300,001 to \$1,400,000	\$1,341.00
Repair services (unless otherwise specified)	\$1,400,001 to \$1,500,000	\$1,380.00
Designer;	\$1,500,001 to \$1,600,000	\$1,391.00
Illustrator or decorator;	\$1,600,001 to \$1,700,000	\$1,404.00
Sales cosmetics;	\$1,700,001 and Above	+.08 per thousand
Doctors of dentistry;		
Sanitary company;		
Doctors of medicine or surgery;		
Surveyor;		
Travel agency;		
Doctors of osteopathy;		
X-ray technician; and/or		

*And other businesses not listed above, operating on a net profit of 20% or more will be classified in the above category.*

**- Classification B**

<b>Business Type</b>	<b>Gross Receipt</b>	<b>Tax Rate</b>
Abstract and title company;	\$0 to \$15,000	\$45.00
Music studios;	\$15,001 to \$25,000	\$56.00
Amusement machine,	\$25,001 to \$35,000	\$67.00
Coin or slug-operated;	\$35,001 to \$45,000	\$79.00
Newspaper publisher;	\$45,001 to \$55,000	\$90.00
Nursery and garden supplies;	\$55,001 to \$65,000	\$106.00
Appliance;	\$65,001 to \$75,000	\$116.00
Office, store and school supplies;	\$75,001 to \$85,000	\$130.00
Automobile or truck tires;	\$85,001 to \$95,000	\$141.00
Persons specializing in the sale, repair or recapping;	\$95,001 to \$105,000	\$157.00
Paint, glass and wallpaper;	\$105,001 to \$125,000	\$189.00
Photographic sales;	\$125,001 to \$150,000	\$217.00
Auto parts and accessories;	\$150,001 to \$175,000	\$253.00
Plumbing and heating;	\$175,001 to \$200,000	\$279.00
Bakeries;	\$200,001 to \$225,000	\$318.00
Radio and television;	\$225,001 to \$250,000	\$359.00
Broker, real estate;	\$250,001 to \$275,000	\$380.00
Shoe stores;	\$275,001 to \$300,000	\$406.00
Contractors, general and specialty;	\$300,001 to \$350,000	\$456.00
Sporting goods;	\$350,001 to \$400,000	\$508.00
Stationery and books;	\$400,001 to \$450,000	\$561.00
Department stores;	\$450,001 to \$500,000	\$614.00
Trailer, boat or motorcycle dealer;	\$500,001 to \$550,000	\$646.00
Drugstores;	\$550,001 to \$600,000	\$686.00
Florists;	\$600,001 to \$650,000	\$720.00
Van and storage business;	\$650,001 to \$700,000	\$761.00
Garages, storage;	\$700,001 to \$750,000	\$795.00
Variety stores;	\$750,001 to \$800,000	\$826.00
Gifts and novelties;	\$800,001 to \$850,000	\$857.00
Vending machines (selling goods, wares, merchandise)	\$850,001 to \$900,000	\$887.00
Hardware;	\$900,001 to \$950,000	\$911.00
Jewelry;	\$950,001 to \$1,000,000	\$938.00
Weighing machines, coin operated (selling services)	\$1,000,001 to \$1,100,000	\$989.00
Job printers;	\$1,100,001 to \$1,200,000	\$1,023.00
Junk dealers;	\$1,200,001 to \$1,300,000	\$1,065.00
Wrecking or salvaging automobiles or vessels;	\$1,300,001 to \$1,400,000	\$1,088.00
Lumber and building supplies;	\$1,400,001 to \$1,500,000	\$1,115.00
Men's and women's apparel;	\$1,500,001 to \$1,600,000	\$1,126.00
Men's and women's specialty apparel; and/or	\$1,600,001 to \$1,700,000	\$1,137.00
<i>And other businesses not listed above, operating on a net profit of 10% to 20% will be classified in the above category.</i>	\$1,700,001 and Above	+\$0.08 per thousand



**- Classification C**

<b>Business Type</b>	<b>Gross Receipt</b>	<b>Tax Rate</b>
Auto repair services;	\$0 to \$15,000	\$45.00
Confectioneries;	\$15,001 to \$25,000	\$55.00
Billiards, pool hall;	\$25,001 to \$35,000	\$63.00
Creameries or dairies;	\$35,001 to \$45,000	\$69.00
Bowling alley;	\$45,001 to \$55,000	\$80.00
Feed, fuel and ice dealers;	\$55,001 to \$65,000	\$90.00
Car wash;	\$65,001 to \$75,000	\$103.00
Furniture stores;	\$75,001 to \$85,000	\$110.00
Children's wear;	\$85,001 to \$95,000	\$120.00
Laundry and dry cleaning agents and plants;	\$95,001 to \$105,000	\$130.00
Cocktail lounge;	\$105,001 to \$125,000	\$153.00
Combination grocery stores;	\$125,001 to \$150,000	\$182.00
Liquor stores;	\$150,001 to \$175,000	\$202.00
Meat markets;	\$175,001 to \$200,000	\$233.00
Restaurants and food dispensing;	\$200,001 to \$225,000	\$257.00
New car dealers;	\$225,001 to \$250,000	\$279.00
Oil distributors;	\$250,001 to \$275,000	\$308.00
Service stations;	\$275,001 to \$300,000	\$331.00
Specialty foods;	\$300,001 to \$350,000	\$380.00
Wholesalers, one-half of "C" rate, except that the license fee shall be not less than \$15 per annum;	\$350,001 to \$400,000	\$434.00
Supermarkets;	\$400,001 to \$450,000	\$466.00
Tobacco and periodicals;	\$450,001 to \$500,000	\$508.00
Used car dealers; and	\$500,001 to \$550,000	\$548.00
<i>And other businesses not listed above, operating on a net profit under 10%, will be classified in the above category.</i>	\$550,001 to \$600,000	\$583.00
	\$600,001 to \$650,000	\$612.00
	\$650,001 to \$700,000	\$634.00
	\$700,001 to \$750,000	\$660.00
	\$750,001 to \$800,000	\$682.00
	\$800,001 to \$850,000	\$705.00
	\$850,001 to \$900,000	\$720.00
	\$900,001 to \$950,000	\$745.00
	\$950,001 to \$1,000,000	\$761.00
	\$1,000,001 to \$1,100,000	\$783.00
	\$1,100,001 to \$1,200,000	\$813.00
	\$1,200,001 to \$1,300,000	\$824.00
	\$1,300,001 to \$1,400,000	\$834.00
	\$1,400,001 to \$1,500,000	\$847.00
	\$1,500,001 to \$1,600,000	\$862.00
	\$1,600,001 to \$1,700,000	\$874.00
	\$1,700,001 and Above	+.08 per thousand

# Appendix E

## Redding, CA



### Demographics:

- Population: 92,590
- County: Shasta County
- Incorporation: October 4, 1887
- Estimated median household income: \$43,773
- Land area: 59.6 square miles
- Population Density: 1,531 people per square mile

### Rate structures and fees- renewal cycles: 6.02.130:

- ◆ **Annual License:** Annual license fees are due and payable on or before the date the business commences, and shall be renewed annually on the anniversary of the effective date of the initial license.

### Rate structures and fees- Penalties 6.02.180:

- A. Any person engaged in a business, trade, profession, calling or occupation in the city without first obtaining the required business license pursuant to this chapter shall be subject to a penalty of twenty-five percent of the license fee due. Each new business shall be allowed a grace period not exceeding two months to obtain the business license required by this chapter.
- B. If any annual or quarterly license fee remains unpaid at the end of the calendar month in which it becomes due and payable, a penalty of ten percent per month shall be added to the license fee for each month that it remains unpaid, not exceeding in the aggregate a total penalty of fifty percent of the amount of the license fee. Any penalty so imposed shall be collected by the person in charge of the collection of the license fee.

**City of Redding Business License Tax Rates & Fees:**

The rates for licenses for the professions, trades, callings, occupations, or businesses named in this chapter are fixed and established according to the schedules contained in this chapter. The license fees shall be paid by every person engaged in, carrying on, or maintaining any such profession, trade, calling, occupation, or retail or wholesale business.

<b>Business Type</b>	<b>Base + Employee</b>	<b>Tax Rate</b>
Retail and Wholesale Sales	Annual Base	\$50.00
	First 4 Employees	\$8.00 per employee
	Remaining Employees	\$4.00 per employee
Manufacturing	Annual Base	\$50.00
	First 24 Employees	\$4.00 per employee
	Remaining Employees	\$2.00 per employee
Professionals	Annual Base	\$90.00 per professional
	First 8 employees	\$6.00 per employee
	Remaining Employees	\$4.00 per employee
Contractors and Subcontractors	Annual Base	\$90.00
Hotels, Motels, Houses, Apartments	Base Fee	\$5.00 per unit per year

# Appendix F

## Roseville, CA



### Demographics:

- Population: 141,500
- County: Placer County
- Incorporation: April 10, 1909
- Estimated median household income: \$76,712
- Land area: 42.99 square miles
- Population Density: 3,279.4 people per square mile

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### Rate structures and fees- renewal cycles: 6.04.230:

- ◆ **Annual License:** Unless otherwise specifically provided, all annual license taxes under provision of this chapter shall be due of January of each year;

### Rate structures and fees- Penalties 6.04.240:

- A. For failure to pay a license tax when due, the collector shall add a penalty of 20 percent of said license tax on the first day of each month after the due date thereof; provided, that the total amount of such penalty to be added shall in no event exceed 60 percent of the amount of the license tax due.
- B. No license [...] shall be issued, nor one which has been suspended or revoked shall be reinstated or reissued, to any person who, at the time of applying therefore, is indebted to the city for any delinquent license taxes, unless such person, with the consent of the collector, enters into a written agreement with the City, through the collector, to pay such delinquent taxes plus 12percent simple annual interest upon the annual unpaid balance in monthly installments, or more often, extending over a period of not to exceed one year.

**City of Roseville License Tax Rates & Fees:**

Business Type	Code Sec.	Quarter	Tax Rate
General Contractor	3.40.310	January – March	\$100.00
		April – June	\$75.00
		July – September	\$50.00
		October – December	\$25.00
Sub-Contractor		January – March	\$50.00
		April – June	\$37.50
		July – September	\$25.00
		October – December	\$15.00

Business Type	Annual Gross Sales	Tax Rate
Schedule A - Retail Sales, Service Business, and Misc.	Under \$15,000.00	\$15.00
	\$15,001.00 - \$30,000.00	\$30.00
	\$30,001.00 - \$60,000.00	\$40.00
	\$60,001.00 - \$100,000.00	\$50.00
	\$100,001.00 - \$140,000.00	\$60.00
	\$140,001.00 - \$200,000	\$70.00
	\$200,001.00 - \$250,000.00.00	\$85.00
	\$250,001.00 - \$325,000.00	\$100.00
	\$325,001.00 - \$500,000.00	\$150.00
	\$500,001.00 - \$1,000,000.00	\$200.00
	\$1,000,001.00 – and up	\$250.00

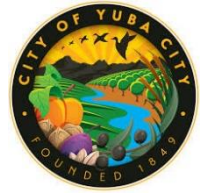
Business Type	Employees	Tax Rate
Schedule B - Manufacturing, Wholesale Sales and Public Utilities.	1 – 2	\$30.00
	3 – 5	\$50.00
	6 – 10	\$80.00
	11 – 43	\$80.00 plus \$5.00 per Employee (after 10)
	44 and over	\$250.00

<b>Business Type</b>	<b>Units</b>	<b>Tax Rate</b>
Schedule C - Rentals	3 – 6	\$15.00
	7 – 12	\$30.00
	Over 12	\$30 plus \$1.25 per Unit over 12

<b>Business Type</b>	<b>Quarter</b>	<b>Tax Rate</b>
Schedule D – Professionals, Brokers, and Commission Agent, etc.	January – March	\$100.00
	April – June	\$75.00
	July – September	\$50.00
	October – December	\$25.00

# Appendix G

## Yuba City, CA



### Demographics:

- Population: 67,010
- County: Suttern County
- Incorporation: January 23, 1908
- Estimated median household income: \$51,776
- Land area: 15 square miles
- Population Density: 4,432 people per square mile

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### Rate structures and fees - renewal cycles: 3-4.06

#### ◆ Annual License:

- A. *New.* Initial Business licenses fees including gross receipts tax, are due and payable prior to issuance of the license for which application is made. The base services fee for the business license and gross receipts tax of flat fee shall be established be the City Council. The payment of such fees and taxes shall not in any way constitute a right or permission to begin operations of said business.
- B. *Renewal.* Unless otherwise specifically provided herein, all fees for renewal and gross receipt taxes of a business license under the provisions of this chapter shall be due and payable to day after the anniversary date on which the license expired.

### Rate structures and fees - Penalties 3-4.18:

Any person who shall commence, engage, transact and carry on any trade, calling, profession, occupation or business within the City without first having procured a business license from the City to do so, shall be assess a penalty of 20% of the license tax owing, which amount shall be calculated for the period beginning with the calendar month in which the commencement of business activity within the City bean, and ending with the expiration of the current annual licensing period. Provided, however, that the start of such period shall not exceed three years prior to the date of notification of violation.

**City of Yuba City Business License Tax Rates & Fees:**

There is hereby impose upon any business, trade, profession, calling and/or occupation conducted within the City, a business license fee, including gross receipts tax in the amount hereinafter prescribed by City Council.

<b>Business Type</b>	<b>Gross Receipt</b>
Contractors	\$0.44 per thousand
Manufacture, Administrative Headquarters, Retail, and Wholesale	\$0.22 per thousand
Residential and Commercial Rentals and Services	\$0.44 per thousand
Professional Services	\$0.77 per thousand



**ADJOURNED REGULAR CHICO CITY COUNCIL MEETING - March 2, 2021**  
Minutes

1.1. **ADJOURNED REGULAR CITY COUNCIL MEETING - 6:00 p.m.**

1.2. **Call to Order** - Mayor Coolidge called the March 2, 2021 Regular meeting to order 6:00 p.m. in the Council Chamber, 421 Main Street, Chico, CA. It was noted for the record that the February 16, 2021 meeting was cancelled and continued to this meeting.

1.3. **Invocation – Police Chaplain James Burkett**

1.4. **Pledge of Allegiance to the Flag**

1.5. **Roll Call**

Present: Brown, Denlay, Morgan, Huber, Tandon, Reynolds, Coolidge  
Absent: None

1.6. **Closed Session Announcement from February 24, 2021 Special Closed Session Meeting**

City Attorney Jared noted for the record that a Special Closed Session was held on February 24, 2021 to discuss two matters as noted below. No action was taken; direction was provided.

**2.2. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION: Pursuant to Cal. Gov. Code Sec. 54956.9(d)(1): two cases:**

A. *Chico Scrap Metal v. City of Chico (SCSC CASE NO. 18CV03900)*

B. *Bowen v. City of Chico (BCSC Case No. 19CV1362)*

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*It was noted by the Mayor that staff needed to move Item 5.12 related to Pension Obligation Bonds in order for it to be heard in conjunction with Item 5.1. 5-Year Projections.*

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2. **CONSENT AGENDA**

A motion was made by Councilmember Huber and seconded by Councilmember Morgan to approve the Consent Agenda, as read.

The motion carried by the following vote:

AYES: Brown, Denlay, Morgan, Huber, Tandon, Reynolds, Coolidge  
NOES: None

2.1. **MINUTE ORDER NO. 01-21 - AUTHORIZATION FOR THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH CALTRANS FOR THE MAINTENANCE OF LANDSCAPE AREAS WITHIN THE STATE RIGHT OF WAY ALONG STATE ROUTE 32 BETWEEN FIR STREET AND YOSEMITE DRIVE**

As part of the multiple phases of the State Route 32 Widening Project, Caltrans was requiring the City to enter into an agreement to maintain certain landscape improvements placed within the State Highway right of way. The improvements included sound walls, concrete planters, and center median landscaping along State Route 32 between Fir Street and Yosemite Drive. This agreement will be by and between Caltrans and the City, and all maintenance costs will be the responsibility of the City. **(Brendan Ottoboni, Public Works Director - Engineering)**

2.2. **RESOLUTION NO. 06-21 - RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHICO DISSOLVING THE CHICO PARKING AUTHORITY**

The Chico Parking Authority is a now-defunct entity created by City Council resolution and required City Council action to dissolve. *(Kathryn Mathes, Accounting Manager)*

2.3. **RESOLUTION NO. 07-21 - RESOLUTION DISSOLVING THE CHICO PUBLIC FINANCING AUTHORITY**

The Chico Public Financing Authority is a now-defunct entity created by a Joint Exercise of Powers Agreement in 1990 and required City Council action to dissolve. *(Kathryn Mathes, Accounting Manager)*

2.4. **APPROVAL OF COUNCIL MEETING MINUTES OF 11/17/20, 12/1/20, 12/15/20, 1/5/21, AND 2/2/21**

2.5. **ITEMS REMOVED FROM THE CONSENT AGENDA - None**

3. **BUSINESS FROM THE FLOOR** - Members of the public addressed the Council on matters not already listed on the agenda. The Council was prohibited from taking any action at this meeting on requests made under this section of the agenda.

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*Addressing the Council via Zoom were Jesica Giannola, Angela McLaughlin, Emily Alma, Grace Marvin, Lisa Currier, and Nichole Nava.*

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4. **PUBLIC HEARINGS**

4.1. **APPEAL OF USE PERMIT 20-07 (GREENFIELD AND ESPLANADE APARTMENTS) - Continued from 1/5/21 Council Meeting.**

The City Council conducted a public hearing regarding an appeal of the Planning Commission's decision to approve a request to authorize multi-family residential development in the Office Residential (OR) zone district. The site is located at the southwest corner of Greenfield Drive at Esplanade, APN 006-500-014. Currently undeveloped, the site is designated Office Mixed Use (OMU) on the City's General Plan Land Use Diagram and is zoned OR-AOD-COS (Office Residential with Airport Overflight Zone D and Corridor Opportunity Site overlays). The project is categorically exempt from review under the California Environmental Quality Act (CEQA), pursuant to CEQA Guidelines Section 15332 (Infill Development Projects). *(Report - Mike Sawley, Senior Planner)*

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**Ex Parte Communications:**

**Councilmember Morgan** - Spoke with lots of people in the neighborhood, Jim Stevens, and the landowner

**Vice Mayor Reynolds** - Spoke with Jim Stevens

**Mayor Coolidge** - Spoke with Jamie Jin and Jim Stevens.

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*Mayor Coolidge opened the hearing. Addressing the Council as the appellant was Jamie Jin. Addressing the Council on behalf of the applicant were Jim Stevens, Jeff Reid, and Garrett Gilliland.*

*Both the appellant and application received additional time for rebuttals.*

*Public input was also received from Mark Ping.*

*The hearing was closed to further input.*

---

A motion was made by Councilmember Huber and seconded by Councilmember Brown to deny the appeal and uphold the Planning Commission's approval by adoption of the following resolution:

**RESOLUTION NO. 09-21 - RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHICO DENYING AN APPEAL AND UPHOLDING THE PLANNING COMMISSION'S CONDITIONAL APPROVAL OF USE PERMIT 20-02 (Greenfield and Esplanade Apartments)**

The motion carried by the following vote:

AYES: Brown, Denlay, Huber, Tandon, Reynolds  
NOES: Morgan, Coolidge

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*The Council recessed at 7:22 p.m. for a ten-minute break.*

*The meeting was reconvened and all members were present.*

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**4.2. DEVELOPMENT AGREEMENT 18-01 (COURTESY AUTOMOTIVE CENTER)**

The City Council conducted a public hearing regarding a proposed Development Agreement between the City of Chico and JP Real Estate Investments, LLC (Courtesy), to defer installation of City standard frontage improvements with the initial stages of development of a new car dealership. The agreement requires Courtesy to install the deferred frontage improvements sometime over the next 20 years, with Courtesy's performance guaranteed through City liens placed on the underlying properties. The 11.3-acre site is located on the east side of Garner Lane between Esplanade and Highway 99, identified by Assessor's Parcel Nos. 006-400-061, -063, -064, -065, and -066. On 02/11/2021, the Planning Commission voted 7-0 to recommend that the City Council find that the project is within the scope of a Mitigated Negative Declaration previously adopted for the project (State Clearinghouse Number 2017012053) and approve the development agreement. **(Report - Mike Sawley, Principal Planner)**

**Ex Parte Communications** - None Reported

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*Mayor Coolidge opened the hearing to the public. James Seegert spoke on behalf of the applicant as well as the owner of Courtesy Motors. No additional comments were made by the public.*

*The hearing was closed to further input.*

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A motion was made by Councilmember Morgan and seconded by Councilmember Denlay to introduce the following ordinance, by reading of title only:

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CHICO APPROVING THE DEVELOPMENT AGREEMENT BETWEEN THE CITY OF CHICO AND JP REAL ESTATE INVESTMENTS, LLC., (DA 18-01); (CITY OF CHICO/JP REAL ESTATE INVESTMENTS, LLC)**

The motion carried by the following vote:

AYES: Brown, Denlay, Morgan, Huber, Tandon, Reynolds, Coolidge  
NOES: None

4.3. **HEARING ORDERING FORMATION OF MAINTENANCE ASSESSMENT DISTRICT A42 - MERIAM PARK NORTH - This item added for the 3/2/21 Council Meeting**

A condition of approval of a final subdivision map required the property owner, MP Northfork, LLC, to provide a means for funding the future replacement and annual operation and maintenance costs of certain public improvements which includes landscaped and irrigated medians, street trees, colored-stamped concrete, and landscaped and irrigated parkways with street trees, which are of special benefit to the subdivision. The new maintenance assessment district is located within the Meriam Park Development, south of Humboldt Road, between Notre Dame Blvd. and Bruce Road. (APN 002-180-190). **(Report - Brendan Ottoboni, Public Works Director - Engineering)**

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*Mayor Coolidge opened the hearing to the public. No one spoke and the hearing was closed.*

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A motion was made by Vice Mayor Reynolds and seconded by Councilmember Morgan to adopt the following resolution:

**RESOLUTION NO. 10-21 - RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHICO ORDERING FORMATION OF A MAINTENANCE ASSESSMENT DISTRICT AND APPROVING A DECLARATION OF CONDITIONS, COVENANTS, AND RESTRICTIONS RELATING THERETO - CITY OF CHICO MAINTENANCE ASSESSMENT DISTRICT NO. A42 - MERIAM PARK NORTH**

The motion carried by the following vote:

AYES: Brown, Denlay, Morgan, Huber, Tandon, Reynolds, Coolidge  
NOES: None

5. **REGULAR AGENDA**

5.1. **FIVE-YEAR PROJECTION UPDATE & ITEM 5.12. PENSION OBLIGATION BONDS**

Staff provided a review of the updated five-year projection of revenues and expenses for the General and Park Funds (Funds 001 and 002) as well as discussed Item 5.12, related to pension obligation bonds. **(Report - Scott Dowell, Administrative Services Director)**

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*Addressing the Council regarding this item were Katie Vanderwall Cook, Angela McLaughlin, Jesica Giannola, Nancy Wirtz, and Lisa Currier.*

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A motion was made by Councilmember Morgan and seconded by Councilmember Denlay to authorize staff to continue exploring the CalPERS Unfunded Accrued Liability (UAL) restructuring including a legal validation process, applicable public outreach and analysis for possible pension obligation bonds, with it noted that this action does not commit the City to move in this direction. Staff was also requested to bring back more information to the Council regarding the process as it becomes available.

The motion carried by the following vote:

AYES: Brown, Denlay, Morgan, Huber, Tandon, Reynolds, Coolidge  
NOES: None

5.2. **CONSIDERATION OF LEGAL SERVICES AGREEMENT**

Award of Contract to Alvarez-Glasman & Colvin, for City Attorney Services. It was recommended that the City Council take the following actions: 1) approve the Agreement for Legal Services for City Attorney Services between the City and Alvarez-Glasman & Colvin (AGC), for City Attorney services at the rates as proposed in the AGC agreement dated March 2, 2021; and 2) authorize the City Manager to execute the agreement. **(Report - Jamie Cannon, Director of Human Resources & Risk Management)**

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*Chris Nelson addressed the Council regarding this item.*

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A motion was made by Councilmember Morgan and seconded by Vice Mayor Reynolds to approve the agreement for Legal Services for City Attorney Services between the City and Alvarez-Glasman & Colvin, for City Attorney services at the rates as outlined in the Agreement dated March 2, 2021; and authorize the City Manager to execute the agreement.

The motion carried by the following vote:

AYES: Denlay, Morgan, Tandon, Reynolds, Coolidge  
NOES: Brown, Huber

5.3. **CONSIDERATION OF RENAMING TEICHERT PONDS AS A PEACE PONDS NATURE AREA - *This item was postponed to 3/16/21.***

5.4. **CONSIDERATION OF AN UPPER PARK ROAD PARKING FEE IMPLEMENTATION PLAN AND A REQUEST FOR CAPITAL FUNDING IN THE FY21-22 BUDGET CYCLE - *This item was postponed to 3/16/21***

5.5. **CONSIDERATION OF BOARD AND COMMISSIONS APPLICATIONS - Amended**

As set forth by Council policy, a Biennial Recruitment is held every two years for the recruitment of potential members to serve on the City of Chico's board and commissions. According to procedure, a 30-day recruitment period to solicit applications from the residents of the City of Chico began on November 5, 2020 and was extended two additional times in order to obtain additional applicants for Council's consideration. The final extension closed on January 29, 2021 and the Council was presented with the applications for consideration and asked to set a special meeting for the applicant interviews. **(Report – Deborah R. Presson, City Clerk)**

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*Addressing the Council on this item was Jesica Giannola.*

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A motion was made by Mayor Coolidge and seconded by Councilmember Morgan to schedule a special meeting for Tuesday, March 9, 2021 at 6:00 p.m. to hear from the applicants interested in serving on the Arts Commission, Planning Commission, and Bidwell Park and Playground Commission; direct the City Clerk to provide an analysis of costs related to any ad hoc or subcommittees currently in place; and discuss the possible need for additional recruitments for the Airport Commission, Architectural Review and Historic Preservation Board, and Climate Action Commission.

The motion carried by the following vote:

AYES: Denlay, Huber, Morgan, Tandon, Reynolds, Coolidge  
NOES: Brown

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*The Council recessed at 8:46 p.m. for a ten-minute break. The meeting was reconvened and all members were present.*

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5.6. **DISCUSSION OF CARDROOM IN THE DOWNTOWN - *This item was postponed to 3/16/21***

5.7. **MAYOR COOLIDGE REQUEST TO DISCUSS A SALES TAX MEASURE FOR POLICE AND FIRE, AND A BOND FOR ROAD IMPROVEMENTS**

At its meeting of 1/5/21, the Council voted to agendaize Mayor Coolidge's request to discuss a sales tax measure for police and fire and bond for road improvements.

A motion was made by Councilmember Huber and seconded by Mayor Coolidge to refer this item to the Finance Committee to explore the possibility of a sales tax measure and/or bonds for Fire, Police, and road improvements.

The motion carried by the following vote:

AYES: Huber, Morgan, Tandon, Reynolds, Coolidge  
NOES: Brown  
ABSTAIN: Denlay

5.8. **COMMERCIAL CANNABIS REVENUE GENERATING MODELS AND FEES**

The City Manager recommended the City Council review and consider information related to commercial cannabis revenue generating models and fees and give further direction as to next steps. **(Report - Mark Orme, City Manager)**

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*Addressing the Council were Crystal Keeseey, Jennifer Pratt, David Petersen, Jesica Giannola, Doug Roberts, Caity Maple, Angela McLaughlin, Mike Trolinder, CJs Lassen, and Charles Burton.*

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A motion was made by Vice Mayor Reynolds and seconded by Mayor Coolidge to refer this matter to the City Attorney to evaluate the differences between a community benefit agreement vs. a development agreement and to report back on all processes that would be needed if the Council moved in that direction.

Council also requested that the discussion of a possible cannabis sales tax measure for the 2022 election be referred to the Finance Committee, with that discussion to include the sunseting of any agreements once a tax is in place.

The motion carried by the following vote:

AYES: Brown, Denlay, Huber, Tandon, Reynolds, Coolidge  
NOES: Morgan

5.9. **VICE MAYOR REYNOLDS REQUEST TO DISCUSS CODE ENFORCEMENT POLICIES - *This item was postponed to 3/16/21.***

5.10. **COUNCILMEMBER DENLAY'S REQUEST TO DISCUSS THE GREATER CHICO HOMELESS TASK FORCE**

At its meeting of 2/2/21, the Council voted to agendaize Councilmember Denlay's request to discuss making the Greater Chico Homeless Task Force an official City commission.

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*Addressing the Council on this matter were Mike Trolinder, Katie Vanderwall Cook, Chris Nelson, Nichole Nava, Melody Probstel, Jesica Giannola, Angela McLaughlin, Lisa Currier, Ann Winters, and Mary Kay Benson.*

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A motion was made by Councilmember Denlay and seconded by Councilmember Morgan to direct staff to bring back an overview of what it would take to convert the Greater Chico Homeless Task Force to a formal City commission. Councilmember Morgan asked for a friendly amendment to have the City Clerk take lead on the analysis and work with the Homeless Solutions Coordinator.

**Councilmember Reynolds noted for the record that she would prefer that if there was a need for a commission, that Council instead look at creating an ad hoc committee, with a defined role, defined action and a short timeframe.**

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A substitute motion was made by Councilmember Huber and seconded by Councilmember Brown to discontinue the City's participation in this task force so they can continue their work.

The motion failed by the following vote:

AYES: Brown, Huber  
NOES: Denlay, Morgan, Reynolds, Coolidge  
ABSTAIN: Tandon

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The original motion carried by the following vote:

AYES: Denlay, Morgan, Tandon, Reynolds, Coolidge  
NOES: Brown, Huber

**5.11. MAYOR COOLIDGE REQUEST TO DISCUSS THE HOUSING COMMITTEE RECOMMENDATIONS - *This item added to the 3/2/21 Council Meeting***

At its meeting of 2/2/21, Council voted to agendize Mayor Coolidge's request to discuss the Ad Hoc Housing Committee recommendations.

**5.12. PENSION OBLIGATION BONDS – *This item was heard under Item 5.12.***

Staff was requesting approval to continue exploring the CalPERS Unfunded Accrued Liability (UAL) restructuring including a legal validation process, applicable public outreach and continued analysis. This process would take approximately four months and prepare the City should City Council decide to issue POBs in the future. **(Report - Scott Dowell, Administrative Services Director)**

**5.13. ITEMS ADDED AFTER THE POSTING OF THE AGENDA**

6. **REPORTS AND COMMUNICATIONS** - The following reports and communication items were provided for the Council's information. No action could be taken on items under this section unless the Council agreed to include it on a subsequent agenda.

6.1. **CITY MANAGER'S REPORT - Verbal Report, City Manager Orme**

6.2. **COUNCILMEMBER REQUESTS** - Pursuant to AP&P 10-10, Councilmembers may verbally request an item to be agendized at a future meeting. After stating what the item would be, a majority vote of Council was needed in order for staff to agendize. Councilmembers may also submit requests in writing.

**Councilmember Huber – Short-Term Campground**

A motion was made by Councilmember Huber and seconded by Councilmember Brown to agendize a discussion regarding a short-term campground request which would include a presentation by a private group, allow for the discussion of private, state, and federal funding, and a need for a use permit for camping. While these discussions are going on, staff would temporarily halt enforcements of encampments until a short-term campground was in place.

The motion failed by the following vote:

AYES: Brown, Huber, Tandon  
NOES: Morgan, Reynolds, Coolidge  
ABSTAIN: Denlay

### **Councilmember Brown – Small Outdoor Sheltering Opportunity**

A motion was made by Councilmember Brown and seconded by Councilmember Huber to agendize a discussion of an outdoor sheltering opportunity and the relocating of BMX to a new location. New information has emerged and there may be an opportunity for a small outdoor sheltering environment (on 4/5th's of an acre which isn't currently being used by the BMX group) and if approved by Council, staff could work with the lessee and service providers on this possible solution.

The motion carried by the following vote:

AYES: Brown, Huber, Morgan, Tandon, Reynolds, Coolidge  
NOES: Denlay

### **Mayor Coolidge – Review of the Butte County Continuum of Care (COC)**

A motion was made by Mayor Coolidge and seconded by Councilmember Denlay to agendize the discussion of a possible review of the COC similar to what the Council requested of Behavioral Health.

The motion carried by the following vote:

AYES: Denlay, Morgan, Tandon, Reynolds, Coolidge  
NOES: Brown, Huber

- 6.3. **MONTHLY FINANCIAL REPORT AND BUDGET MONITORING REPORTS** - Information only
7. **CLOSED SESSION** – Council recessed at 10:57 p.m. to Closed Session in Conference Room 1.
  - 7.1. **CLOSED SESSION PUBLIC COMMENTS OR COUNCIL DISQUALIFICATIONS** - None
  - 7.2. **CONFERENCE WITH LABOR NEGOTIATOR - Pursuant to Gov. Code Sec. 54957.6**

Negotiator: Jamie Cannon, Director of Human Resources & Risk Management

Employee Organizations: Chico Police Officers Association, Chico Public Safety Association, Confidentials, International Association of Fire Fighters, Stationary Engineers, Local 39, Management, Public Safety Management, Service Employees International Union - Trades & Crafts, United Public Employees of California, Local 792
  - 7.3. **CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION:** Pursuant to Cal. Gov. Code Sec. 54956.9(d)(1): - *These matters were heard by Council at a Special Closed Meeting on 2/24/21.*
    - A. *CHICO SCRAP METAL V. CITY OF CHICO: SCSC CASE NO. 18CV03900*
    - B. *BOWEN V. CITY OF CHICO (BCSC CASE NO. 19CV1362)*
  - 7.4. **CLOSED SESSION ITEMS THAT AROSE AFTER THE POSTING OF THE AGENDA** - None
  - 7.5. **CLOSED SESSION ANNOUNCEMENT** - The Council met in Closed Session regarding Item 7.2. Labor Negotiations. No action was taken; direction was provided.



8. **ADJOURNMENT** - Adjourned at 11:40 p.m. to the Regular City Council meeting on March 2, 2021 at 6:00 p.m. in the Council Chamber at 421 Main St. Chico, CA.

Date Approved: /drp 3/16/21

\_\_\_\_\_  
Deborah R. Presson, MMC, City Clerk



## City Council Agenda Report

Meeting Date: February 16, 2021

TO: City Council

FROM: Mark Orme, City Manager

RE: Cannabis Fee Schedule and Revenue Models

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### REPORT IN BRIEF:

The City Council, at their meeting of December 15, 2020, reconsidered their vote on the Commercial Cannabis Fee Resolution, culminating in the pausing of the application process and requesting staff return with additional information related to revenue generating models utilized within other jurisdictions.

### RECOMMENDATION:

The City Manager recommends the City Council review and consider the attached information and give further direction as to next steps.

### FISCAL IMPACT:

Unknown. The previously adopted model reflected a cost recovery only approach. Although the previous fee model did not enable a revenue component, it was made very clear that a potential revenue component was likely to be considered at a future date. Once the City Council determines the fee and potential revenue model desired, staff will be able to determine fiscal impacts.

### BACKGROUND:

The City Council gave final approval of two Ordinances and one Resolution allowing commercial cannabis businesses within the City of Chico at their meeting of September 15, 2020. The operative ordinances took effect 30 days following that approval. On October 20, 2020, the City Council approved Resolution 52-20 (Attachment "A") which established the creation of eight fees associated with commercial storefront and all other commercial cannabis business types authorized by the Chico Municipal Code (Attachment "B"). The City deliberately brought forward the previously approved fee schedule based upon the immediate needs; that of getting the program off the ground. The fee schedule addressed the initial application fees and background fees to start the initial application process but did not include the annual renewal costs associated with the program, which will return at a future date.

On December 8, 2020, the City Council requested reconsideration of the Commercial Cannabis fees and tax structure. Since fees are directly coupled with program execution, reconsideration directly impacted program implementation, which has been paused while staff collected this requested information. Additionally, with the staffing loss of the individual assigned to this program, constraints were placed on turning this item around in order to help the City Council determine next steps. Candidly, due to the continuing desire to see this item proceed forward – in large part due to individuals having invested, at their own risk, in property and leases with the anticipation of this program fulling moving forward – staff is delivering this information, but has not conducted as much analysis as would be typical. None-the-less, the attached information should give Council enough information to give further direction

Currently, there is one completed application which has been received by City staff. That applicant has not requested a reimbursement of the fees paid but would prefer to remain in a completed submittal status until this deliberation is completed.

**DISCUSSION:**

There are various avenues cities utilize to support revenue generation surrounding commercial cannabis, to include development agreements, community benefit agreements and tax assessments. Attachment "C" provides an overview of varying models being used by other cities within the State. Additionally, it is important to note that within the City of Chico's guidelines for those applying for a commercial cannabis permit it was noted:

"...it is anticipated that the City may be placing a Cannabis Tax Measure on the November 8, 2022 ballot for the voters to approve, or the City Council may establish a community benefit or operational fee agreement as authorized in CMC Section 5R.42.100 and 5.42.340. Therefore, every Applicant should be mindful that a community benefit fee or tax assessment be identified as a component of their Business Plan and failure to acknowledge or comply with this requirement may disqualify them from eligibility for a Cannabis Business Permit."

If the City Council desires to proceed with a specific approach, the City Attorney will need to evaluate the need for any amendments to the City's existing Ordinances or Resolutions to enable such an action to proceed.

**CONCLUSION:**

The City Manager requests the City Council review and consider the attached information and give further direction as to next steps. The City Council may desire to give direction on a specific revenue approach, direct the item be referred to a committee for recommendation(s), or determine that further information is needed, and request staff conduct such additional work and return at a future meeting.

**Prepared, Approved and Recommended by:**



**Mark Orme**  
City Manager

**DISTRIBUTION:**

City Clerk (3)

Attachment A: Resolution 52-20

Attachment B: Fees Associated with Cannabis Program

Attachment C: Comparison of Cannabis Community Benefits in Other Jurisdictions

Attachment D: Election Results 2020

# ATTACHMENT A

## RESOLUTION NO. 52-20

1  
2  
3       **RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHICO**  
4       **AMENDING THE CITY'S FEE SCHEDULE ADDING NEW FEES FOR THE**  
5       **CITY OF CHICO COMMERCIAL CANNABIS PROGRAM (AMENDMENT NO.**  
6       **343 - FEE SCHEDULES: 11.060)**  
7

8  
9       **WHEREAS**, the Council of the City of Chico, pursuant to general powers granted by Section 604  
10 of the Charter of the City of Chico and the applicable provisions of the Chico Municipal Code, is  
11 authorized to determine and set by resolution, fees to be charged for various applications, permits,  
12 services and similar classifications; and

13       **WHEREAS**, Article XIII C, section 1, subdivision (e), of the California Constitution provides that  
14 a "tax" does not include: (1) a charge imposed for a specific government service provided directly to the  
15 payor that is not provided to those not charged, and which does not exceed the reasonable costs to the  
16 local government of providing the service, and (2) a charge imposed for the reasonable regulatory costs to  
17 a local government for issuing licenses and permits, performing investigations, inspections, and audits,  
18 and the administrative enforcement and adjudication thereof; and

19  
20       **WHEREAS**, Chico Municipal Code Section 5.42.100 require a Commercial Cannabis permit and  
21 any applicant for such permit shall be responsible for all fees required for processing all permits; and

22       **WHEREAS**, Chico Municipal Code Section 5.42.340 requires all related fees and charges  
23 associated with operation of a commercial cannabis business to be established by Resolution of the City  
24 Council and that any such fees and charges shall be paid in full prior to any application shall be  
25 considered; and

26       **WHEREAS**, Chico Municipal Code Section 5.42.360 establishes any fee, cost or charge imposed  
27 by Chapter 5.42, or as imposed and mutually agreed-upon pursuant to any entitlements, shall be deemed a  
28

1 debt to the City that is recoverable in any manner authorized by the Chico Municipal Code, state law,  
2 provision of an approved entitlement, or in any court of competent jurisdiction; and

3 **WHEREAS**, City Staff prepared a report analyzing the costs associated with the above fees and  
4 recommending the established amounts therefor based on the actual costs of such services; and

5 **WHEREAS**, according to Budget Policy E.5 the City's fee schedule shall be brought to City  
6 Council for approval; and

7 **WHEREAS**, The City Council has reviewed the report attached hereto.  
8

9  
10 **NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Chico as  
11 follows:

12  
13 **Section 1**

14 The City establishes an application fee for Cannabis Storefront Retail at an amount of \$10,803 per  
15 application.  
16

17 **Section 2**

18 The City establishes an application fee for all Commercial Cannabis types, other than Storefront Retail, at  
19 an amount of \$8,756 per application.  
20

21 **Section 3**

22  
23 The City establishes four application fees for Cannabis LiveScan/Backgrounding. The fee for an initial  
24 application from a principal/owner/manager shall be \$373 per person. The fee for an annual renewal  
25 application from a principal/owner/manager shall be \$173 per person. The fee for an initial application  
26 for an employee shall be \$173 per person. The fee for an annual renewal application for an employee  
27 shall be \$148 per person.  
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**Section 4**

The City establishes an application fee for a Zoning Verification Letter at \$156 per location.

**Section 5**

The City establishes a Cannabis appeal application fee in the amount of \$4,328 per appeal.


The foregoing resolution was adopted by the City Council of the City of Chico at its meeting held on November 3, 2020, by the following vote:

- AYES: Huber, Morgan, Stone, Brown, Schwab
- NOES: Ory, Reynolds
- ABSENT: None
- ABSTAINED: None
- DISQUALIFIED: None

**APPROVED AS TO FORM**

**ATTEST**

  
Andrew Jared, City Attorney\*

  
Deborah R. Presson, City Clerk

\*Pursuant to The Charter of the City of Chico, Section 906(E)



# CITY OF CHICO MEMORANDUM

**TO:** Mark Orme, City Manager **DATE:** October 9, 2020

**FROM:** Chris Constantin, Assistant City Manager **FILE:**

**RE:** New Fees Associated with Cannabis Program

---

On December 23, 2019, the City engaged Hinderliter, De Llamas & Associates (HdL) to provide subject matter expertise and technical support, develop a merit-based/quality assurance application review process, and most importantly for this item, to develop a cost recover fee analysis.

HdL conducted a fiscal analysis to determine the costs of all City staff time, overhead, fringe benefits, consultants and any other services associated with each step of the cannabis permitting and regulatory process. HdL utilized City costs established in a four phase process for Storefront Retail and for all other applicant types. There are eight fees which are established, and for the applicant fees for Storefront Retail and All Other Application Types, the cost per application are based on an estimated 10 applicants.

In summary, the following fees are established:

- Cannabis – Storefront Retail Application Fee: \$10,803 per application
- Cannabis – All Other Business Types Application Fee: \$8,756 per application
  
- Cannabis LiveScan/Background Fee: \$373 per owner/principal/manager-Initial
- Cannabis LiveScan/Background Fee: \$173 per owner/principal/manager-Annual
- Cannabis LiveScan/Background Fee: \$173 per Employee-Initial
- Cannabis LiveScan/Background Fee: \$148 per Employee-Annual
  
- Cannabis Zoning Verification Letter: \$156 per location
- Cannabis Application Appeal Fee: \$4,328 per appeal

The detailed calculations for the fees are attached.

Approved

Mark Orme,  
City Manager

Enclosure

**Chico Fee Summary**

<b>Application Fee Cost Summary</b>	<b>Retail Per Applicant</b>	<b>Non-Retail Per Applicant</b>
Phase 1	\$ 5,370	\$ 5,370
Phase 2A	\$ 2,731	\$ 2,731
Phase 2B	\$ 1,413	NA
Phase 3	\$ 655	\$ 655
Phase 4	\$ 634	NA
<b>Total</b>	<b><u>\$ 10,803</u></b>	<b><u>\$ 8,756</u></b>
LiveScan/Background Fee (Principal, Owner, Manager - Initial)	<u>\$ 373</u>	
LiveScan/Background Fee (Principal, Owner, Manager - Annual Renewal)	<u>\$ 173</u>	
LiveScan/Background Fee (Employee - Initial)	<u>\$ 173</u>	
LiveScan/Background Fee (Employee - Annual Renewal)	<u>\$ 148</u>	
Zoning Verification Letter	<u>\$ 156</u>	
Appeal Fee	<u>\$ 4,328</u>	



**CCBP Process Cost Analysis**  
**Phase 1 Determination of Eligibility and Program Development Cost**

Staff	NAME	RATE	HOURS		OVERHEAD COSTS	WORK COMPLETED (Preparation, research, meetings, etc.)
			FOR PHASE 1	TOTAL		
Assistant City Manager		\$108.00	20	\$ 2,160.00	\$ -	Attended 10 Ad-hoc meetings to assist in the development of the cannabis program.
City Attorney (Contract)		\$220.00	20	\$ 4,400.00	\$ -	Attended 10 Ad-hoc meetings to assist in the development of the cannabis program.
Community Development Director		\$107.92	20	\$ 2,158.40	\$ -	Attended 10 Ad-hoc meetings to assist in the development of the cannabis program.
Chief of Police		\$134.00	20	\$ 2,680.00	\$ -	Attended 10 Ad-hoc meetings to assist in the development of the cannabis program.
City Clerk		\$111.20	20	\$ 2,224.00	\$ -	Attended 10 Ad-hoc meetings to assist in the development of the cannabis program.
Principal Planner		\$ 85.67	20	\$ 1,713.40	\$ -	Responds to questions from applicants, assist with intake and public notices.
Senior Planner		\$ 78.47	20	\$ 1,569.40	\$ -	Responds to questions from applicants, assist with intake and public notices.
City Attorney (Contract)		\$220.00	100	\$ 22,000.00	\$ -	Provide legal advise, Prepared regulatory & land use ordinances and attended meetings.
<b>HdL Companies</b>						
Provide subject matter expertise and technical assistance		\$300.00	31	\$ 9,300.00	\$ -	Contract #1 (HdL) Development Cost and Implementation
Develop Merit Based Application Process		\$250.00	10	\$ 2,500.00	\$ -	Contract #1 (HdL) Development Cost and Implementation
Conduct Cost Recovery Fee Analysis		\$250.00	12	\$ 3,000.00	\$ -	Contract #1 (HdL) Development Cost and Implementation
			Subtotal	\$ 53,705.20	\$ -	
			Total	\$53,705.20		
			Per applicant	\$ 5,370.52		Assumes 10 applicants

**CCBP Cost Recovery by Process**  
**Phase 2A Application Review & Ranking**

	<b>NAME</b>	<b>RATE</b>	<b>HOURS FOR PHASE 2A</b>	<b>TOTAL</b>	<b>OVERHEAD COSTS</b>	<b>WORK COMPLETED (Preparation, research, meetings, etc.)</b>
<b>Staff</b>						
	Principal Planner	\$ 85.67	5	\$ 428.35	\$	Provides assistance to Consultant related to the application (30 minutes each)
	Senior Planner	\$ 78.47	10	\$ 784.70	\$	Review applications for completion prior to providing it to the Consultant
	City Attorney (Contract)	\$ 220.00	5	\$ 1,100.00	\$	Provides legal responses to staff questions related to the applications (30 minutes each)
<b>HdL Companies</b>						
	Application Review and Initial Ranking	\$ 250.00	100	\$ 25,000.00	\$	Contract #2 HdL (10 hrs per applicant to score and create report assumes 10 applications)
			<b>Subtotal</b>	<b>\$ 27,313.05</b>	<b>\$</b>	
			<b>Total</b>	<b>\$ 27,313.05</b>		
			<b>Per applicant</b>	<b>\$ 2,731.31</b>		Assumes 10 applicants

**CCBP Cost Recovery by Process**  
**Phase 2B Selection Committee Interviews**

Staff	NAME	RATE	HOURS FOR		OVERHEAD COSTS	WORK COMPLETED (Preparation, research, meetings, etc.)
			PHASE 2B	TOTAL		
City Manager		\$ 172.66	2	\$ 345.32	\$	- Attends staff meetings and consensus reviews
Assistant City Manager		\$ 108.00	2	\$ 216.00	\$	- Attends staff meetings and consensus reviews
City Attorney (Contract)		\$ 220.00	5	\$ 1,100.00	\$	Provide legal responses to staff questions related to the applications (15 minutes each)
Community Development Director		\$ 107.92	2	\$ 215.84	\$	- Attends staff meetings and consensus reviews
Chief of Police		\$ 134.00	2	\$ 268.00	\$	- Attends staff meetings and consensus reviews
Principal Planner		\$ 85.67	2	\$ 171.34	\$	- Attends staff meetings and consensus reviews Assist in the preparation of interview notice
Senior Planner		\$ 78.47	10	\$ 784.70	\$	- letters and scheduling
<b>HdL Companies</b>						
Application Interview Moderator and Technical Assistance		\$ 250.00	20.00	\$ 5,000.00	\$	Contract #2 (HdL) (2 hrs per applicant includes interview prep, panel time and travel cost) - assumes 10 applications
Compile All Scores and Prepares Final Report		\$ 250.00	8.00	\$ 2,500.00	\$	Contract #2 (HdL) Compiles all scores and prepares final report
<b>Interview Panel</b>						
Community Development Director		\$ 107.92	10	\$ 1,079.20	\$	Selection Committee - Up to 10 Interviews - 1.5 hours per interview
Chief of Police		\$ 134.00	10	\$ 1,340.00	\$	Selection Committee - Up to 10 interviews - 1.5 hours per interview
Administrative Services Director		\$ 111.63	10	\$ 1,116.30	\$	Selection Committee - Up to 10 Interviews - 1.5 hours per interview
			Subtotal	\$ 14,136.70	\$	-
			Total	\$	\$ 14,136.70	
			Per applicant	\$	\$ 1,413.67	Assumes 10 applicants

**CCBP Cost Recovery by Process  
Phase 3: City Managers Hearing**

Staff	NAME	RATE	HOURS FOR PHASE 3	TOTAL	OVERHEAD COSTS	WORK COMPLETED (Preparation, research, meetings, etc.)
	City Manager	\$ 172.66	8	\$ 1,381.28	\$	- Conducts City Manager Hearing and conducts follow-up, if applicable
	Assistant City Manager	\$ 108.00	5	\$ 540.00	\$	- Assist in the preparation, attends Manager Hearing and conducts follow-up
	City Attorney (Contract)	\$ 220.00	5	\$ 1,100.00	\$	- Provide legal advise in the development of the Manager's Hearing protocols
	Community Development Director	\$ 107.92	5	\$ 539.60	\$	- Assist in the preparation, attends Manager Hearing and conducts follow-up
	Chief of Police	\$ 134.00	5	\$ 670.00	\$	- Assist in the preparation, attends Manager Hearing and conducts follow-up
	Prindpal Planner	\$ 85.67	5	\$ 428.35	\$	- Assist in the preparation, attends Manager Hearing and conducts follow-up
	Senior Planner	\$ 78.47	5	\$ 392.35	\$	- Assist in the preparation, attends Manager Hearing and conducts follow-up
<b>HdL Companies</b>						
	Subject Matter Expertise & Technical Support	\$ 250.00	6	\$ 1,500.00	\$	- Contract #2 (HdL) Technical Support and participates in staff meetings
			<b>Subtotal</b>	<b>\$ 6,551.58</b>	<b>\$</b>	
			<b>Total</b>	<b>\$</b>	<b>6,551.58</b>	
			<b>Per applicant</b>	<b>\$</b>	<b>655.16</b>	<b>Assumes 10 applicants</b>

**CCBP Cost Recovery by Process**  
**Phase 4: City Manager Final Selection**

	<b>NAME</b>	<b>RATE</b>	<b>HOURS FOR PHASE 4</b>	<b>TOTAL</b>	<b>OVERHEAD COSTS</b>	<b>WORK COMPLETED (Preparation, research, meetings, etc.)</b>
<b>Staff</b>						
	City Manager	\$ 172.66	8	\$ 1,381.28	\$ -	Conducts final assement of finalist and prepares "Notice of Selection"
	Assistant City Manager	\$ 108.00	2	\$ 216.00	\$ -	Assist City Manager in final assement of finalist and prepares "Notice of Selection"
	City Attorney (Contract)	\$ 220.00	2	\$ 440.00	\$ -	Reviews Notice of Selection and provide final legal advise
	Community Development Director	\$ 107.92	0	\$ -	\$ -	-
	Chief of Police	\$ 134.00	0	\$ -	\$ -	-
	Principal Planner	\$ 85.67	0	\$ -	\$ -	-
	Senior Planner	\$ 78.47	0	\$ -	\$ -	-
<b>HdL Companies</b>						
	Subject Matter Expertise & Technical Support	\$ 250.00	2	\$ 500.00	\$ -	Contract #2 (HdL) Technical Support for Notice of Selection
			<b>Subtotal</b>	<b>\$ 2,537.28</b>	<b>\$ -</b>	
			<b>Total</b>	<b>\$ -</b>	<b>\$ 2,537.28</b>	
			<b>Per applicant</b>	<b>\$ -</b>	<b>\$ 634.32</b>	Assumes 4 applicants

## LiveScan/Background, Zone Verification Letter and Appeal Fees

Activity	Position	Hourly	Hours spent	Permit fee cost
Zoning Verification Letter	Senior Planner	\$ 78.47	2.00	\$ <u>156.00</u>
Live Scan Process	PD Cost Recovery Rate	Flat	Flat	\$ 73.00
Fees Charged by DOJ/FBI				
LiveScan Fee			Total	\$ <u>73.00</u>
<u>Background Review</u>				
HdL Background (Principal, Owner, or Manager - Initial)	HdL staff	\$300.00		\$ 300.00
HdL Background (Principal, Owner, or Manager - Annual Renewal)	HdL staff	\$100.00		\$ 100.00
HdL Background (Employee - Initial)	HdL staff	\$100.00		\$ 100.00
HdL Background (Employee - Annual Renewal)	HdL staff	\$ 75.00		\$ 75.00
<b>Appeal Process Fee</b>				
City Manager	\$	172.66	5.0	\$ 863.30
City Clerk	\$	111.20	1.0	\$ 111.20
Assistant City Manager	\$	108.00	2.5	\$ 270.00
City Attorney (Contract)	\$	220.00	10	\$ 2,200.00
Community Development Director	\$	107.92	2.5	\$ 269.80
Chief of Police	\$	134.00	2.5	\$ 335.00
Administrative Services Director	\$	111.63	2.5	\$ 279.08
				\$ 4,328.38

**Contra Costa County Cities<sup>1</sup> and Cannabis Community Benefits**

City	Type of Cannabis Use	Development Agreement/Community Benefit Agreement	List of Benefits	Cannabis Tax
<b>City of Antioch</b>	All state licensed cannabis uses	Development Agreement - required	<p>No community benefits proposals required. But development agreement <u>required</u>: “Development Agreements/Operating Agreements Prior to operating in the city and as a condition of issuance of a use permit, the operator of each cannabis business shall enter into a development agreement or operating agreement, setting forth the terms and conditions under which the cannabis business will operate that are in addition to the requirements of this section, including, but not limited to, public outreach and education, community service, payment of fees and other charges as mutually agreed, and such other terms and conditions that will protect and promote the public health, safety and welfare.”</p> <p>Application says: “In order for the City to make the unique finding for a Cannabis Business, the City of Antioch may ask that the applicant enter into a Development Agreement to impose additional financial obligations on the Cannabis Business to address anticipated increased costs to provide necessary City services, including police”</p> <p>Development Agreements entered into with Alluvium Inc., Contra Costa Farms and Delta Dispensary (unable to locate development agreements online) approved in 11-26-2019</p>	
<b>City of Brentwood</b>	All cannabis uses are prohibited	None	None	15% excise tax on retail cannabis and cannabis products,
<b>Contra Costa County</b>	Commercial cannabis uses permitted – 4 storefront retailers, 10 commercial cultivators, 2 commercial manufacturers	Community benefits	<p>Community/Economic benefits are included in RFP criteria with a list of metric questions (i.e., what benefits would the proposal offer to the community? Would the anticipated tax revenue be substantial relative to other proposals?”</p> <p>Nothing specific mentioned in RFP</p>	Yes – 4% of gross receipts

<sup>1</sup> Cities of Brentwood, Clayton, Hercules, Lafayette, Oakley, Orinda, Pinole, San Pablo, San Ramon, Towns of Danville and Moraga expressly prohibit commercial cannabis uses (Brentwood has a 15% tax)



# ATTACHMENT C

City	Type of Cannabis Use	Development Agreement/Community Benefit Agreement	List of Benefits	Cannabis Tax
City of El Cerrito	2 Operating Permits for Cannabis Retail	Community Benefits	<p>Muni code provides that : “A description of the benefits that the cannabis business would provide to the local community, such as employment for residents of the city, community contributions, improvements to the property where the cannabis business is proposed to be operated and adjoining properties, or economic incentives to the City.”</p> <p>ECWC Partners:</p> <ul style="list-style-type: none"> <li>• 5% of gross revenue to City to support public safety and other services</li> <li>• 1% of gross revenue to support quality of life issues such as homeless outreach, graffiti abatement, litter clean-up, etc.</li> </ul>	
City of Martinez		Community benefits	<p>Embarc:</p> <ul style="list-style-type: none"> <li>• 6% of annual gross revenues on quarterly basis</li> <li>• Embarc shall establish a Community Advisory Board of residents and community leaders to ensure community has an integral voice in operations. (Former Congressman George Miller II will serve as Initial Chairman)</li> <li>• CAB will operate using monies collected by the Community Investment Fund (CIF). Embarc shall pay 1% of gross revenues, 1% of sales of key business partners at Embarc, 1% of sales of Embarc in-house brand for voluntary public safety fund</li> <li>•</li> </ul> <p>Firefly:</p> <ul style="list-style-type: none"> <li>• 5% of its gross revenues on annual basis; Gross revenues over \$3, public benefit fee would be increased to 6%</li> </ul>	Yes – 15% excise tax on retail cannabis and cannabis products
City of Pittsburg	Manufacturers, Testing labs, distributors permitted. No retail allowed	None	None – although reimbursement agreement requirement	10% on all marijuana related transactions
City of Pleasant Hill	2 medical, non-storefront retailers	“Public benefits” required	<p>“Public Benefits” in RFP, including but not limited to the following:</p> <ul style="list-style-type: none"> <li>• All employees paid living wage and benefits</li> </ul>	



## ATTACHMENT C

City	Type of Cannabis Use	Development Agreement/Community Benefit Agreement	List of Benefits	Cannabis Tax
			<ul style="list-style-type: none"> <li>• Social equity: One or more principals who earn at or below median household income for CCC; women or minority owned business; small business</li> <li>• Offer medical cannabis patient services</li> <li>• Reduced cost products to low income medical patients</li> <li>• Locally sourced, organic or pesticide free</li> <li>• Green Business certification</li> <li>• Participation and support of local youth prevention/ adult addiction programs</li> </ul>	
<b>City of Richmond</b>	Medical only – manufacturers, testing, R&D, retail storefront	None	None	Yes – 5% tax
<b>City of Walnut Creek</b>	Only medical non-storefront or delivery allowed	None	None	

### Other Cities in California:

City	Type of Cannabis Use	Development Agreement or Community Benefit Agreement?	List of Benefits	Cannabis Tax
<b>City of Arvin</b>	Cultivation, Manufacturing, Distribution, Microbusinesses Retail – delivery only	DA is an optional process for applicants that wish to vest their activity for a number of years	<p>City and Applicant to discuss Deal Points – such as community benefits, financial commitments and concessions</p> <p>DA agreement with Aaron Coppelson, M.D., Inc for cultivation use – 1 time fee of \$50K, payments of \$1/sq ft on quarterly basis</p>	<p>Yes - mixed light cultivation = \$4/sq ft</p> <p>All other cultivation - \$6/sq ft</p> <p>Testing – 2% of proceeds</p>

## ATTACHMENT C

				<p>Manuf – tiered rate 6% up to \$625K; 3.75% from \$625K to \$2.5 M 2.8% over \$2.5 M</p> <p>Distrib – 2% Retail – 3.75%</p>
<b>City of Carson</b>	<p>Unclear whether storefront or non-storefront retail are allowed</p> <p>Indoor cultivation, mixed-light cultivation, manuf., testing, distributing</p> <p>(750 ft buffer)</p>	<p>Development Agreement is required before getting a Certificate of Occupancy or Commercial Cannabis Operations Permit</p> <p>DA with Focal Strategic Investments</p>	<p>Focal Strategic required to pay a special tax on property (unknown \$) Development Impact fees of \$27,114</p> <p>Required to hire partners and employees from “marginalized communities and/or rehabilitated persons” or employees who have cannabis criminal arrest history</p> <p>Local hiring for construction</p>	<p>Yes</p> <p>Cultivation - \$25/sq ft annual tax</p> <p>Cannabis operations – 18% of proceeds</p>
<b>City of Davis</b>	<p>Licenses permitted: Dispensary/Retailer – non-storefront, delivery only up to 4 permitted Manufacturing Testing Cultivation Distributor Transporter Microbusinesses</p>	<p>No DAs, Com. Benefit agreements instead</p> <p>CM is authorized to enter into voluntary community benefit agreements with property owners holding retail CUP and cannabis business permit</p> <p>Cannabis Community Benefit Fund Agreements with Davis Joint Unified School District and First 5 Yolo</p>	<p>Based on impact study, Council established a Community Benefit Fund to include funds provided by cannabis businesses to offset primary and secondary effects of retail cannabis businesses</p> <p>Development Impact fee of 1% of gross receipts for cannabis retailers</p>	<p>Business license tax</p> <p>10% of gross receipts for retail, distribution, cultivation</p> <p>Manuf, R &amp; D or testing – 5% up to \$50K gross receipts; 4% to \$100K; 3% over \$100K</p>

## ATTACHMENT C

<b>City of El Monte</b>	<p>Recently (12/3/2019) allowed recreational uses over contentious meetings– previously only allowed medical uses</p> <p>2 ballot initiatives from cannabis proponents – requiring retail cannabis sales tax 2<sup>nd</sup> initiative – would legalize recreational retail cannabis and manufacturing existing in City of Concord City is facing 5 lawsuits from cannabis operators, when City rescinded permits granted last year Allegations also include CEQA violations</p>	<p>Found sample Development Agreement online – unknown if any have been approved</p>	<p>Quarterly Community Benefit fees: \$12/sq ft for cultivation; 2% of gross receipts for manufacturing; 1% of gross receipts for distribution</p> <p>Annual Community Benefit fees: \$50K</p> <p>Provide a “living wage” Required to enter into a “Labor Peace Agreement” if 10 or more employees</p> <p>10- 15% ees to be residents of city</p> <p>Provision in agreement that says if a cannabis tax is passed, the parties will “meet and confer in good faith to amend” community benefits provisions</p>	<p>Passed 12/3/2019</p> <p>Storefronts – 2-4% of gross sales</p> <p>All other uses – 2-5%</p>
<b>City of Perris</b>	<p>Cultivation, manufacture, distribution, testing, transporting and retail</p>	<p>Community Benefit Agreement is required prior to issuing a Cert of Occupancy and City Cannabis Permit</p> <p>Not a DA</p>	<p>Nothing specified, other than</p> <p>“public outreach and education, community service, payment of fees and other charges as mutually agreed, and other terms and conditions that will protect and promote the public health, safety, etc.</p> <p>Unable to locate approved agreement</p>	<p>Yes</p> <p>Dispensaries, Distribution and manufacturing – 10 cents for each \$1.00 of proceeds</p> <p>Cultivation - \$25/sq ft</p>



# Local Revenue Measure Results November 2020

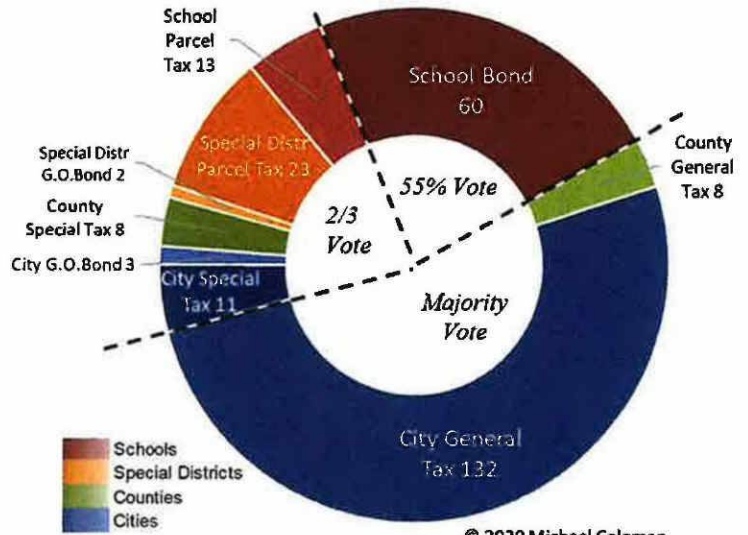
There were over 400 measures on local ballots in California for the November 3, 2020 election including 260 local tax and bond measures.

Over half of these measures (146) were proposed by or for cities. There were also 16 county, 25 special district and 73 school tax or bond measures. In prior elections, typically about one-third of measures were majority vote general taxes, one-third were special taxes, and one third 55 percent school bonds. But in this election there was a notably higher proportion of majority vote general tax measures and most are passing. These include a record 71 measures to increase local sales taxes, 20 lodging occupancy tax increases and 26 taxes on cannabis.

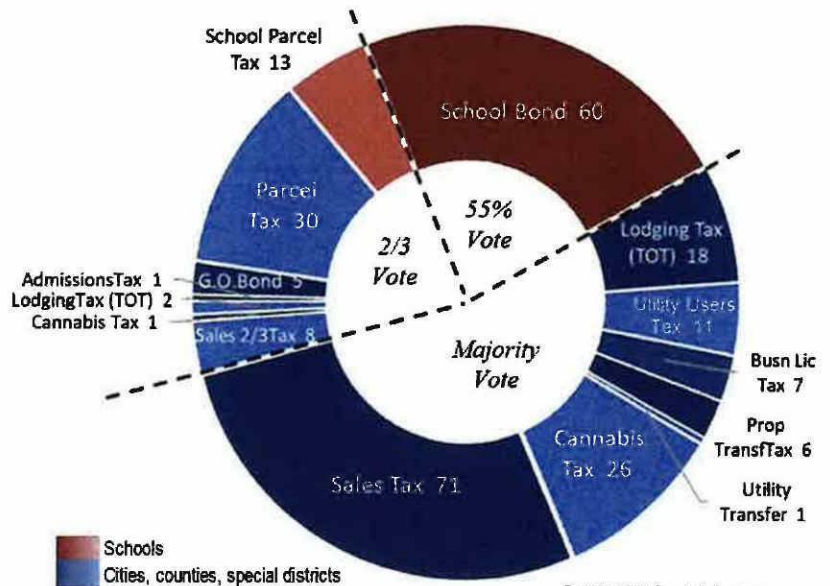
There were five city, county and special district general obligation bond measures seeking a total of \$1.9 billion in facility improvements for affordable housing, community pool improvements, a hospital, and fire stations. There were 30 city, county and special district parcel taxes, including 20 for fire /emergency medical response.

Among the school measures were 60 bond measures seeking a total of \$13.4 billion in school facility improvement funding, substantially fewer than in November 2018 (112) or November 2016 (184). There were 13 measures to increase or extend (renew) school parcel taxes compared to 14 in 2018 and 22 in 2016.

**Proposed Local Revenue Measures  
November 2020**



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## Overall Passage Rates

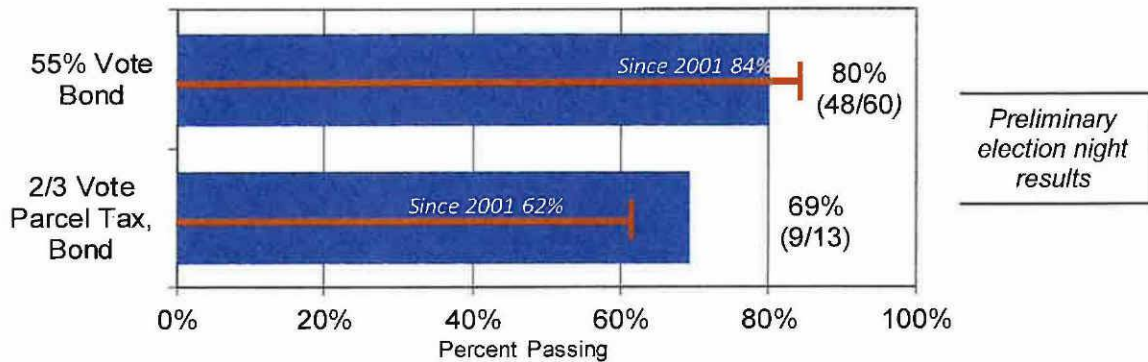
With election night counts in and many more votes yet to tally and report, local measures passed at similar rates to prior general presidential and gubernatorial elections in California. There are many measures that are too close to call and the final results are likely to change once the vote count is complete. Preliminary election night tallies have 197 of the 260 tax and bond measures passing.

### Local Revenue Measures November 2020

	Total	Pass	Passing%	
City General Tax (Majority Vote)	132	109	83%	<i>Preliminary election night results</i>
County General Tax (Majority Vote)	8	8	100%	
City Special Tax or G.O. bond (2/3 Vote)	14	6	43%	
County Spec. Tax, G.O. bond (2/3 Vote)	8	5	63%	
Special District	25	12	48%	
School Parcel Tax 2/3	13	9	69%	
School Bond 55%	60	48	80%	
<b>Total</b>	<b>260</b>	<b>197</b>	<b>76%</b>	

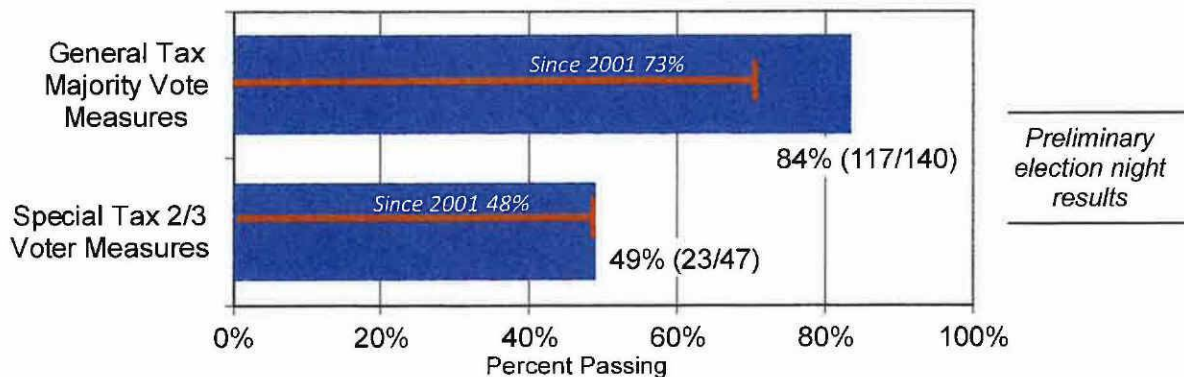
The proportion of passing 55 percent school bond measures from this election appears to be similar to prior years.

#### School Tax & Bond Measures November 2020



More non-school majority vote general tax measures appear to be passing than in prior years. Ninety percent of the 188 majority vote tax measures passed, even including a number of failing cannabis legalization initiative measures. Most general purpose cannabis, sales, business license, property transfer and hotel occupancy taxes passed. The few utility user taxes did not fare as well. Among the two-thirds vote city, county and special district special tax and bond measures, about half appear to have passed, similar to historic patterns.

#### City / County / Special District Tax & Bond Measures November 2020

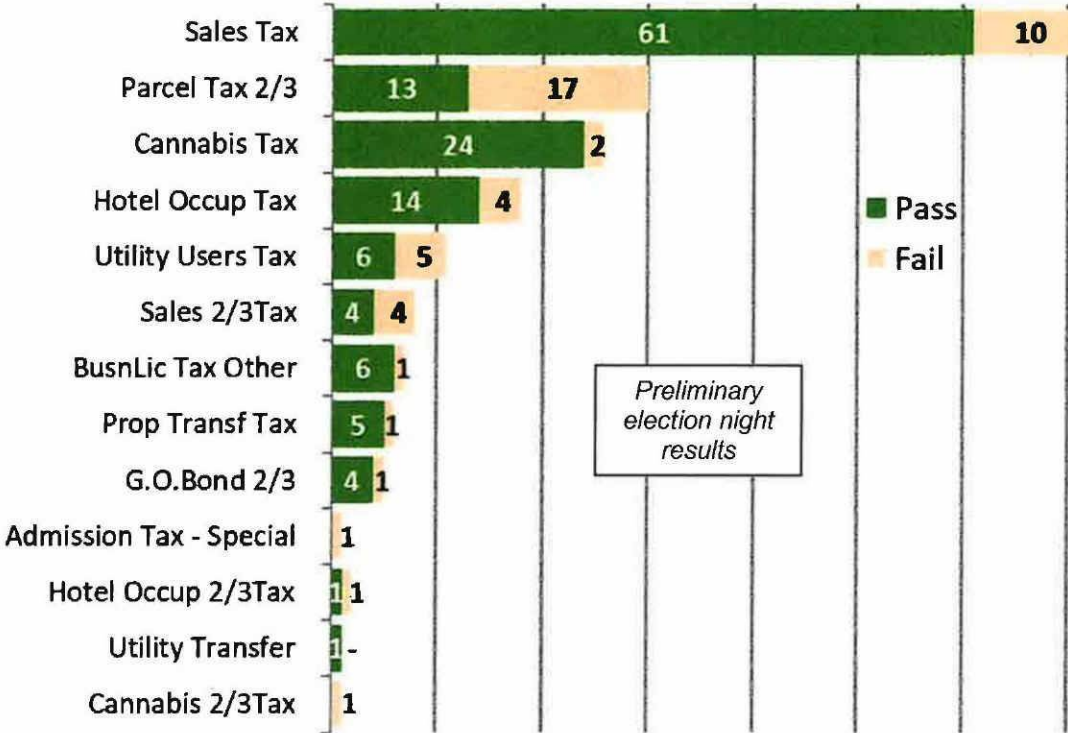




# Measure Outcome by Category

Among non-school local measures, the most in this election were majority vote general purpose transactions and use tax (sales tax) measures. This was also among the most successful type of measure. Sixty-one of the 71 sales tax measures passed and this number could rise when the county is complete.

Passing and Failing City / County / Special District Measures by Type November 2020



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**Local Add-On Sales Taxes (Transaction and Use Taxes)**

Voters in 68 cities and three counties considered general purpose majority vote add-on sales tax rates ranging from 1/4 percent to 1 1/2 percent. At least sixty-one were approved including all those that extended without increase an existing sun-setting tax.

**Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval**

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>incr/ext</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
San Pablo	Contra Costa	Measure S	1/2c for 5yrs, then 5yrs at 1/4c	extend	10yrs	78.9%	21.2%	<b>PASS</b>
Wheatland	Yuba	Measure O	1/2 cent	extend	10yrs	78.3%	21.7%	<b>PASS</b>
Cotati	Sonoma	Measure S	1 cent	extend	none	75.1%	24.9%	<b>PASS</b>
Beverly Hills	Los Angeles	Measure RP	3/4 cent*	increase	none	74.1%	25.9%	<b>PASS</b>
Trinidad	Humboldt	Measure E	3/4 cent	extend	4yrs	73.8%	26.2%	<b>PASS</b>
West Hollywood	Los Angeles	Measure E	3/4 cent	increase	none	73.6%	26.4%	<b>PASS</b>
Santa Rosa	Sonoma	Measure Q	1/2 cent	extend	10yrs	72.6%	27.5%	<b>PASS</b>
Daly City	San Mateo	Measure Q	1/2 cent	increase	none	72.3%	27.7%	<b>PASS</b>
Bishop	Inyo	Measure P	1 cent	increase	none	72.3%	27.7%	<b>PASS</b>
Sonoma	Sonoma	Measure V	1/2 cent	extend	none	70.9%	29.1%	<b>PASS</b>
Guadalupe	Santa Barbara	Measure N	by 3/4 to 1 cent	increase/	none	70.9%	29.1%	<b>PASS</b>
Exeter	Tulare	Measure P	1 cent	increase	none	70.7%	29.4%	<b>PASS</b>
South El Monte	Los Angeles	Measure ES	1/4 cent	increase	none	70.6%	29.4%	<b>PASS</b>
Imperial Beach	San Diego	Measure I	1 cent	increase	none	70.1%	29.9%	<b>PASS</b>
Montclair	San Bernardino	Measure L	1 cent	increase	none	69.7%	30.3%	<b>PASS</b>
Fortuna	Humboldt	Measure G	3/4 cent	extend	8yrs	69.7%	30.3%	<b>PASS</b>
Commerce	Los Angeles	Measure VS	1/4 cent	increase	none	69.5%	30.5%	<b>PASS</b>
San Jacinto	Riverside	Measure V	1 cent	increase	none	69.2%	30.8%	<b>PASS</b>
Willits	Mendocino	Measure K	3/4 cent	increase	10yrs	68.1%	31.9%	<b>PASS</b>
Eureka	Humboldt	Measure H	1 1/4 cent	extend	none	67.3%	32.7%	<b>PASS</b>
Bellflower	Los Angeles	Measure M	3/4 cent	increase	none	66.9%	33.1%	<b>PASS</b>
Isleton	Sacramento	Measure L	1/2 cent	increase	5yrs	66.7%	33.3%	<b>PASS</b>
Crescent City	Del Norte	Measure S	1 cent	increase	none	66.2%	33.8%	<b>PASS</b>
Woodland	Yolo	Measure R	1/4 cent	extend	10yrs	65.4%	34.6%	<b>PASS</b>
Lake Elsinor	Riverside	Measure Z	1 cent	increase	none	64.9%	35.1%	<b>PASS</b>
South Lake Tahoe	El Dorado	Measure S	1 cent	increase	none	64.4%	35.6%	<b>PASS</b>
Bell Gardens	Los Angeles	Measure A	3/4 cent	increase	none	64.3%	35.7%	<b>PASS</b>
Rio Vista	Solano	Measure O	3/4 cent	increase	5yrs	62.8%	37.2%	<b>PASS</b>
San Rafael	Marin	Measure R	1/4 cent	increase	9yrs	62.2%	37.8%	<b>PASS</b>
Pacific Grove	Monterey	Measure L	by 1/2c to 1 1/2c	increase	none	62.1%	37.9%	<b>PASS</b>
Healdsburg	Sonoma	Measure T	1/2 cent	extend	none	62.0%	38.0%	<b>PASS</b>
Petaluma	Sonoma	Measure U	1 cent	increase	none	61.6%	38.4%	<b>PASS</b>
Lomita	Los Angeles	Measure L	3/4 cent	increase	none	61.3%	38.7%	<b>PASS</b>
Greenfield	Monterey	Measure T	3/4 cent	extend	6yrs	61.2%	38.8%	<b>PASS</b>
Milpitas	Santa Clara	Measure F	1/4 cent	increase	8yrs	60.9%	39.1%	<b>PASS</b>
Atascadero	San Luis Obispo	Measure D	1 cent	increase	none	60.6%	39.4%	<b>PASS</b>
Soledad	Monterey	Measure S	1/2 cent	increase	none	60.3%	39.7%	<b>PASS</b>
Orinda	Contra Costa	Measure R	by 1/2 cent to 1 c	increase	20yrs	60.1%	39.9%	<b>PASS</b>
Morro Bay	San Luis Obispo	Measure E	1 cent	increase	none	59.9%	40.1%	<b>PASS</b>
San Luis Obispo	San Luis Obispo	Measure G	by 1c to 1 1/2 c	increase	none	59.6%	40.4%	<b>PASS</b>
County of Contra	Contra Costa	Measure X	1/2 cent	increase	20yrs	58.7%	41.3%	<b>PASS</b>
Palmdale	Los Angeles	Measure AV	3/4 cent	increase	none	58.5%	41.5%	<b>PASS</b>
San Fernando	Los Angeles	Measure SF	by 1/4c to 3/4c	increase	none	58.0%	42.0%	<b>PASS</b>
Redlands	San Bernardino	Measure T	1 cent	increase	none	58.0%	42.0%	<b>PASS</b>
El Paso de Robles	San Luis Obispo	Measure J	1 cent	increase	12yrs	57.9%	42.1%	<b>PASS</b>
Turlock	Stanislaus	Measure A	3/4 cent	increase	none	57.6%	42.4%	<b>PASS</b>



### Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Rate</u>	<u>sunset</u>	<u>YES%</u>	<u>NO%</u>	<u>YES%</u>	<u>YES%</u>
San Bernardino	San Bernardino	Measure S	3/4 cent	increase	none	57.4%	42.6%	<b>PASS</b>	
Rancho Cordova	Sacramento	Measure R	1/2 cent	increase	none	55.4%	44.6%	<b>PASS</b>	
Gonzales	Monterey	Measure X	by 1/2c to 1 cent	increase	20yrs	54.6%	45.4%	<b>PASS</b>	
Grover Beach	San Luis Obispo	Measure F	1 cent	increase	none	54.2%	45.9%	<b>PASS</b>	
Carson	Los Angeles	Measure K	3/4 cent	increase	none	54.0%	46.0%	<b>PASS</b>	
Oxnard	Ventura	Measure E	1 1/2 cents	increase	none	53.5%	46.5%	<b>PASS</b>	
Lancaster	Los Angeles	Measure LC	3/4 cent	increase	none	53.2%	46.8%	<b>PASS</b>	
Signal Hill	Los Angeles	Measure R	3/4 cent	increase	none	53.2%	46.9%	<b>PASS</b>	
Los Alamitos	Orange	Measure Y	1 1/2 cent	increase	none	51.8%	48.2%	<b>PASS</b>	
Corona	Riverside	Measure X	1 cent	increase	none	51.2%	48.8%	<b>PASS</b>	
Concord	Contra Costa	Measure V	by 1/2 cent to 1 c	increase	none	51.1%	48.9%	<b>PASS</b>	
County of Alameda	Alameda	Measure W	1/2 cent	increase	10yrs	51.1%	48.9%	<b>PASS</b>	
Citrus Heights	Sacramento	Measure M	1 cent	increase	none	51.0%	49.0%	<b>PASS</b>	
Victorville	San Bernardino	Measure P	1 cent	increase	none	50.7%	49.3%	<b>PASS</b>	
County of Del Norte	Del Norte	Measure R	1 cent	increase	none	50.1%	49.9%	<b>PASS</b>	
Weed	Siskiyou	Measure M	1/4 cent	increase	none	49.9%	50.1%	<b>FAIL</b>	} Too close to call
Manteca	San Joaquin	Measure Z	1 cent	increase	none	49.4%	50.6%	<b>FAIL</b>	
Vallejo	Solano	Measure G	3/4 cent	increase	none	48.9%	51.1%	<b>FAIL</b>	
Williams	Colusa	Measure B	by 1/2 cent to 1 c	increase	none	47.5%	52.5%	<b>FAIL</b>	
Auburn	Placer	Measure S	1 cent	increase	7yrs	47.4%	52.6%	<b>FAIL</b>	
Sand City	Monterey	Measure U	by 1/2c to 1 1/2c	increase	none	45.2%	54.8%	<b>FAIL</b>	
Fullerton	Orange	Measure S	1 1/4 cent	increase	none	43.8%	56.2%	<b>FAIL</b>	
Dunsmuir	Siskiyou	Measure H	1 1/2 cents	increase	none	41.3%	58.7%	<b>FAIL</b>	
Apple Valley	San Bernardino	Measure O	1 cent	increase	none	33.9%	66.1%	<b>FAIL</b>	
Diamond Bar	Los Angeles	Measure DB	3/4 cent	increase	none	33.5%	66.5%	<b>FAIL</b>	

\*The city of Beverly Hills 3/4 rate may only take effect "if another local governmental entity seeks to increase the transaction and use tax (sales tax) in Beverly Hills."

There were eight add-on sales tax measures earmarked for specific purposes including two extensions of previously approved rates three countywide measures for transportation improvements. Voters in San Francisco, San Mateo, and Santa Clara counties approved a 1/8 percent tax for CalTrain. Four measures, all in more rural locations, could not achieve the two-thirds vote threshold required for special tax increases.

### Transactions and Use Tax (Add-on Sales Tax) - Special Tax - Two-Thirds Approval

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Rate</u>	<u>Sunset</u>	<u>Use</u>	<u>YES%</u>	<u>NO%</u>	<u>YES%</u>	<u>YES%</u>
Nevada City	Nevada	Measure M	1/2 cent	extend	none	streets	86.3%	13.8%	<b>PASS</b>	
Sonoma County Transportation	Sonoma	Measure DD	1/4 cent	extend	20yrs	transportation	72.0%	28.0%	<b>PASS</b>	
Peninsula Corridor Joint Powers	San Francisco / San Mateo /	Measure RR	1/8 cent	increase	30 yr	rail	70.4%	29.6%	<b>PASS</b>	
County of Sonoma	Sonoma	Measure O	1/4 cent	increase	10yrs	aff housing / homeless	69.0%	31.0%	<b>PASS</b>	
County of Mariposa	Mariposa	Measure	1 cent	increase	none	hospital/ems	64.4%	35.6%	<b>FAIL</b>	
Willows	Glenn	Measure H	3/4 cent	increase	none	fire/ems	57.7%	42.3%	<b>FAIL</b>	
County of Trinity	Trinity	Measure K	1/2 cent	increase	none	Sheriff/DA/Probation	51.2%	48.8%	<b>FAIL</b>	
Lemoore	Kings	Measure K	1 cent	increase	7yrs	police/fire	47.7%	52.3%	<b>FAIL</b>	



## Transient Occupancy (lodging) Taxes ✓

There were 22 measures to increase Transient Occupancy (lodging) Taxes, including 20 for general purposes (majority approval) and two two-thirds vote special taxes. The small towns of Farmersville and Tulelake, among the few cities in California not to have a TOT, proposed TOT rates. Farmersville's 10 percent appears just short of passage.

### Transient Occupancy Tax Tax Measures: Majority Vote General Use

Agency Name	County		Rate	Sunset	YES%	NO%	
Truckee	Nevada	Measure K	by 2% to 12%	20yrs	86.8%	13.2%	PASS
Pismo Beach	San Luis Obispo	Measure B	by 1% to 11%	none	82.7%	17.3%	PASS
Novato	Marin	Measure Q	by 2% to 12%	none	77.1%	22.9%	PASS
San Mateo	San Mateo	Measure W	by 2% to 14%	none	76.1%	23.9%	PASS
Santa Clara	Santa Clara	Measure E	by 4% to 13.5%	none	75.1%	24.9%	PASS
Half Moon Bay	San Mateo	Measure U	by 3% to 15%	none	74.0%	26.0%	PASS
Monterey	Monterey	Measure Y	by 2% to 12%	none	73.2%	26.8%	PASS
Hayward	Alameda	Measure NN	by 5.5% to 14%	none	73.1%	26.9%	PASS
San Bruno	San Mateo	Measure X	by 2% to 14%	none	72.6%	27.4%	PASS
Chino Hills	San Bernardino	Measure M	by 2% to 12%	none	66.6%	33.4%	PASS
Malibu	Los Angeles	Measure T	by 3% to 15%	none	59.2%	40.8%	PASS
Sutter Creek	Amador	Measure B	by 2% to 12%	none	58.4%	41.6%	PASS
Sonora	Tuolumne	Measure T	by 2% to 12%	none	57.6%	42.4%	PASS
County of Tuolumne	Tuolumne	Measure U	by 2% to 12%	none	54.2%	45.8%	PASS
Farmersville	Tulare	Measure Q	10% new	none	47.8%	52.2%	FAIL
Porterville	Tulare	Measure S	by 4% to 12%	n/a	47.0%	53.0%	FAIL
Pico Rivera	Los Angeles	Measure TT	by 5% to 15%		42.8%	57.2%	FAIL
Tulelake	Siskiyou	Measure O	8%	none	33.3%	66.7%	FAIL

*Too close to call*

### Transient Occupancy Tax Tax Measures: Two-thirds Vote Special Purpose

City	County	Measure	Rate	Sunset	Use	YES%	NO%	Pass/F
County of Sierra	Sierra	Measure E	by 3.5% to 12.5%	none	fire/ems	74.4%	25.6%	PASS
East Palo Alto	San Mateo	Measure V	by 2% to 14%	none	affd housing	63.0%	37.0%	FAIL

## Admissions Tax ✓

Voters in the island city of Avalon approved a \$2 per passenger surcharge on visitors with the proceeds to go to their hospital.

### Admissions Tax - Special - Two-thirds Approval

Agency	County		Rate	Sunset	Use	YES%	NO%	
Avalon	Los Angeles	Measure H	\$2/passenger	none	Hospital	72.1%	27.9%	PASS

## Cannabis – Local Excise Taxes ✓

There were 27 measures taxing cannabis, all majority general purpose except in San Joaquin County where the tax increase was earmarked for “early childhood education and youth programs, including literacy, gang reduction, after-school programs, and drug prevention, with emphasis on children facing the greatest disparities, and promoting public health, homeless mitigation, and enforcing cannabis laws.”

### **Cannabis Taxes - Majority Vote General Purpose**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>		
Sonoma	Sonoma	Measure X	4%gross Rcpts	79.3%	20.7%	PASS	increase
San Buenaventura	Ventura	Measure I	8%gross Rcpts	72.6%	27.4%	PASS	increase
Lemon Grove	San Diego	Measure J	8%gross Rcpts	72.6%	27.4%	PASS	revise
County of Trinity	INIT	Measure G	2.5%gross Rcpts	72.0%	28.0%	PASS	increase
King City	Monterey	Measure P	5%gross Rcpts	71.4%	28.6%	PASS	increase
La Habra	Orange	Measure W	to6%gross Rcpts	70.5%	29.5%	PASS	increase
Ojai	Ventura	Measure G	3%gross Rcpts	69.9%	30.2%	PASS	increase
Banning	Riverside	Measure L	10%gross Rcpts	69.0%	31.0%	PASS	increase
Artesia	Los Angeles	Measure Q	15%gross Rcpts	67.5%	32.5%	PASS	increase
Madera	Madera	Measure R	6%gross Rcpts	67.0%	33.0%	PASS	increase
Fairfield	Solano	Measure C	6%gross Rcpts	66.6%	33.4%	PASS	increase
Costa Mesa	Orange	Measure Q	4%to7%gross Rcpts	66.0%	34.0%	PASS	increase
Tracy	San Joaquin	Measure W	6%gross Rcpts	65.9%	34.1%	PASS	increase
Vacaville	Solano	Measure V	6%gross Rcpts	65.6%	34.4%	PASS	increase
County of Calaveras		Measure G	4%to7%gross Rcpts	64.6%	35.4%	PASS	increase
San Bruno	San Mateo	Measure S	10%gross Rcpts	64.1%	35.9%	PASS	increase
Hawthorne	Los Angeles	Measure CC	5%gross Rcpts	63.7%	36.3%	PASS	increase
Oceanside	San Diego	Measure M	6%gross Rcpts	63.4%	36.6%	PASS	increase
Marysville	Yuba	Measure N	6%gross Rcpts	63.4%	36.6%	PASS	increase
Grass Valley	Nevada	Measure N	8%gross Rcpts	63.2%	36.8%	PASS	increase
Calabasas	Los Angeles	Measure C	10%gross Rcpts	63.0%	37.0%	PASS	increase
Waterford	Stanislaus	Measure S	15%gross Rcpts	59.9%	40.1%	PASS	increase
Porterville	Tulare	Measure R	10%gross Rcpts	58.8%	41.2%	PASS	increase
County of Ventura	Ventura	Measure O	4%gross Rcpts	57.1%	43.0%	PASS	increase
Jurupa Valley	INIT Riverside	Measure U	6%gross Rcpts	48.4%	51.6%	FAIL	increase
Yountville	Napa	Measure T	3%gross Rcpts	32.8%	67.2%	FAIL	increase

Too close to call

### **Cannabis Taxes - Two-Thirds Vote Special Purpose**

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>		
County of San Joaquin	Uninc	Measure X	3.5to8%gross Rcpts	66.4%	33.7%	FAIL	increase

Too close to call



## Business Operations Taxes ✓

There were seven business operations tax measures other than the cannabis tax measures, all majority vote. All but Lynwood's unusual "for-profit hospital" tax passed.

### **Business Operations Tax Measures (other than on cannabis) Majority Vote General Use**

<u>Agency</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>	<u>Focus</u>	<u>YES%</u>	<u>NO%</u>	
San Jose	Santa Clara	Measure H	by 1.5% to	none	cardrooms	73.5%	26.5%	<b>PASS</b>
Richmond	Contra Costa	Measure U	5%gross Rcpts	none	general	73.0%	27.0%	<b>PASS</b>
San Francisco		Proposition F		none	general	68.3%	31.7%	<b>PASS</b>
San Francisco		Proposition L		none	High paid CEO	65.2%	34.8%	<b>PASS</b>
Berkeley	Alameda	Measure GG	50c/trip, 25c/pooled Trip	to 1/1/2041	TNCs	60.5%	39.5%	<b>PASS</b>
Long Beach	Los Angeles	Measure US		none	oil extraction	58.5%	41.5%	<b>PASS</b>
Lynwood	Los Angeles	Measure LH	3% gross rcpts		for-profit hospital	46.2%	53.8%	<b>FAIL</b>

## Property Transfer Taxes ✓

Voters in six charter cities considered increasing their taxes on transfers of real estate. Five measures passed and Piedmont's is too close to call.

### **Property Transfer Taxes**

<u>City</u>	<u>County</u>	<u>Measure Na</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Santa Monica	Los Angeles	Measure SM	by \$3 to \$6/\$1k AV if <\$5m AV	73.1%	26.9%	<b>PASS</b>
San Francisco	San Francisco	Proposition I	by 2.75%to5.5% for \$10m- \$25mAV, by 3%to6% for \$25m+	58.0%	42.0%	<b>PASS</b>
Albany	Alameda	Measure CC	by\$3.50 to \$15/\$1000AV	57.9%	42.1%	<b>PASS</b>
San Leandro	Alameda	Measure VV	by\$5to \$11/\$1000AV	54.2%	45.8%	<b>PASS</b>
Culver City	Los Angeles	Measure RE	1.5% on \$1.5m+, 3% on \$3m+, 4% \$10m+	53.3%	46.7%	<b>PASS</b>
Piedmont	Alameda	Measure TT	by\$4.50 to \$17.50/\$1000AV	49.6%	50.4%	<b>FAIL</b>

} Too close  
to call

## Utility User Taxes ✓

Voters in ten cities and one county unincorporated area considered measures to increase or continue utility user taxes for general purposes.

### Utility User Taxes

City	County	Measure	Rate	Sunset	YES%	NO%	
South Pasadena	Los Angeles	Measure U	7.75% tele,electr,gas,video,water	extend	none	77.3%	22.7% <b>PASS</b>
Newark	Alameda	Measure PP	3.25% tele,electr,gas,video	extend	9yrs	72.8%	27.2% <b>PASS</b>
County of Alameda	UNINC	Measure V	6.5% tele, electr, gas	extend	to 6/30/2033	70.4%	29.6% <b>PASS</b>
Albany	Alameda	Measure DD	by 2.5%to9.5% electr, gas,	increase	none	58.3%	41.7% <b>PASS</b>
Union City	Alameda	Measure WW	5% tele,electr,gas,video	increase	8yrs	57.8%	42.2% <b>PASS</b>
Cloverdale	Sonoma	Measure R	3% tele, electr, gas, video	extend	none	53.9%	46.1% <b>PASS</b>
Hawthorne	Los Angeles	Measure UU	by 2.5%to7.5% tele,electr,gas,video,water	increase	none	48.2%	51.8% <b>FAIL</b>
Berkeley	Alameda	Measure HH	by 2.5%to10% electr,gas	increase	none	47.8%	52.2% <b>FAIL</b>
Brawley	Imperial	Measure R	4% to video*	expand		28.6%	71.4% <b>FAIL</b>
Calipatria	Imperial	Measure T	5% tele, electr, gas, water, trash, sewer, catv	increase	none	24.8%	75.2% <b>FAIL</b>
Pomona	Los Angeles	Measure PA	by 0.75%to 9.75% tele,elect,gas,video,water	increase		15.4%	84.6% <b>FAIL</b>

*Too close to call*

## Utility Transfers ✓

Voters in Pasadena authorized the continued transfer from their electric utility to support general fund services such as police, fire, paramedics and parks.

### Utility Transfer Taxes

City	County	Measure	Rate	YES%	NO%	
Pasadena	Los Angeles	Measure P	12% of gross electric revenue	extend	84.6%	15.4% <b>PASS</b>

## General Obligation Bonds ✓

There were eleven non-school general obligation bond measures totaling \$1.9 billion. Five passed. In all, \$1.3 billion in local non-school general obligation bonds were approved. The largest, San Diego's \$900 million measure for affordable and homeless housing failed.

### City, County and Special District General Obligation Bond Measures (2/3 vote)

Agency Name	County	Bond Amour	Use	Tax Rate	YES%	NO%	
San Francisco	San Francisco	Proposition A	\$487.5m	housing, homeless	\$14/\$100k	71.1%	28.9% <b>PASS</b>
Piedmont	Alameda	Measure UU	\$19.5m	community pool	\$26/\$100k	68.7%	31.3% <b>PASS</b>
Alameda County Fire Authority	Alameda	Measure X	\$90m	fire/ems	\$16/\$100k	68.3%	31.7% <b>PASS</b>
Washington Township Health Care District	Alameda	Measure XX	\$425m	hospital	\$10/\$100k	67.1%	32.9% <b>PASS</b>
San Diego	San Diego	Measure A	\$900m	housing, homeless	\$21/\$100k	57.4%	42.6% <b>FAIL</b>



## Parcel Taxes – Non-School ✓

There were 30 parcel tax measures for a variety of public services. Thirteen appear to have passed and several others are too close to call. The Beyers Lane tax received one “yes” among six votes counted on election eve.

### City, County and Special District Parcel Taxes (2/3 vote)

Agency Name	County	Measure	Amount	Purpose	sunset	YES%	NO%	
Mountains Recreation and Conservatio	Los Angeles	Measure HH	\$68/parcel	fire	10yrs	83.1%	16.9%	PASS
Santa Clara Valley Open Space Author	Santa Clara	Measure T	\$24/parcel	arks/open spac	none	81.8%	18.2%	PASS
Arcata	Humboldt	Measure A	\$37/parcel	ildlands prese	none	78.4%	21.6%	PASS
Arcata Fire Protection District	Humboldt	Measure F		fire	6/30/2030	77.1%	22.9%	PASS
Timber Cove Fire Protection District	Sonoma	Measure AA	\$185/parcel	fire/ems	15yrs	76.5%	23.5%	PASS
Sierra City Fire District	Sierra	Measure H	\$60/parcel	fire/ems	none	75.9%	24.1%	PASS
Santa Clara Valley Water District	Santa Clara	Measure S	\$.006/sf	water	none	75.7%	24.3%	PASS
Berkeley	Alameda	Measure FF	\$0.1047/sf	fire/ems	none	75.6%	24.4%	PASS
Altadena Library District	Los Angeles	Measure Z	\$0.10/sf	library	none	73.3%	26.7%	PASS
Woodbridge Rural Fire Protection Dist	San Joaquin	Measure U	8c/sf	fire	none	72.9%	27.1%	PASS
Trinity Life Support Community Servic	Trinity	Measure I	\$45/parcel	ems	none	72.9%	27.1%	PASS
Lake Shastina Community Services Dis	Siskiyou	Measure J	\$80/parcel	fire/ems	none	72.5%	27.5%	PASS
Downieville Fire Protection District	Sierra	Measure G	\$60/parcel	fire/ems	none	70.1%	29.9%	PASS
Adelanto	San Bernardino	Measure R	\$50+ to \$600+/acre	vacant property	20yrs	66.5%	33.5%	FAIL
Parlier	Fresno	Measure G	\$120/parcel*	police	none	66.1%	33.9%	FAIL
Greater McCloud Fire and Emergency	Siskiyou	Measure G	\$94/parcel	fire/ems	none	65.1%	34.9%	FAIL
Happy Camp Fire Protection District	Siskiyou	Measure D	\$39/parcel	fire/ems	none	65.0%	35.0%	FAIL
Cameron Park Airport District	El Dorado	Measure P	by \$900 to \$1200/parce	airport	none	62.7%	37.3%	FAIL
Albany	Alameda	Measure EE	by \$44.34 to \$68	fire/ems	none	60.7%	39.3%	FAIL
Hughson Fire Protection District	Stanislaus	Measure W	\$39.75/rdu	fire	12yrs	60.5%	39.5%	FAIL
Rincon Ranch Community Services Dis	San Diego	Measure Z	\$170/parcel+\$6/acre	fire	none	59.8%	40.2%	FAIL
Orland Fire Protection District	Glenn	Measure G	\$45+/parcel	fire	none	57.4%	42.6%	FAIL
Valley Center Fire Protection District	San Diego	Measure AA	6c/sf	fire	none	57.0%	43.0%	FAIL
Hickok Road Community Services Dist	El Dorado	Measure N	by \$200 to \$400/parcel	streets/roads	none	52.2%	47.8%	FAIL
Burbank-Paradise Fire Protection Distri	Stanislaus	Measure Z	\$250/parcel	fire	none	51.7%	48.3%	FAIL
El Medio Fire District	Butte	Measure D	\$60+/parcel	fire/ems	none	50.8%	49.2%	FAIL
Lakeside Fire Protection District	San Diego	Measure Y	by \$15 to \$25+/parcel	fire	none	40.2%	59.8%	FAIL
Mortara Circle Community Services Dis	El Dorado	Measure Q	by \$600 to \$950/parcel	streets/roads	none	26.1%	73.9%	FAIL
Tulelake	Siskiyou	Measure N	\$60+/parcel	police	none	25.5%	74.5%	FAIL
Beyers Lane Community Service Distri	Nevada	Measure O	\$300/parcel	streets/roads		16.7%	83.3%	FAIL

## School Parcel Taxes ✓

As in the past, school parcel taxes fared better than non-school parcel taxes. Nine of the 13 parcel tax measures for schools passed with the Fort Ross measure just a few votes short and too close to call.

### School Parcel Taxes (2/3 voter approval)

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Shoreline Unified School District	Marin / Sonoma	Measure L	\$212+/parcel	8yrs	79.4%	20.6%	<b>PASS</b>
Palo Alto Unified School District	Santa Clara	Measure O	\$836+/parcel	6yrs	78.5%	21.5%	<b>PASS</b>
Sebastopol Union School District	Sonoma	Measure N	\$76/parcel	8yrs	75.1%	24.9%	<b>PASS</b>
San Francisco Unified School District	San Francisco	Proposition J	from \$320 per parcel to \$288 per parcel	17.5 yrs	75.0%	25.0%	<b>PASS</b>
Fremont Union High School District	Santa Clara	Measure M	\$98/parcel	8yrs	74.3%	25.7%	<b>PASS</b>
Tamalpais Union High School District	Marin	Measure M	\$469+/parcel	9yrs	73.6%	26.4%	<b>PASS</b>
Mammoth Unified School District	Mono	Measure G	\$59/parcel	5yrs	73.6%	26.4%	<b>PASS</b>
Ventura Unified School District	Ventura	Measure H	\$59/parcel	4yrs	73.4%	26.6%	<b>PASS</b>
Franklin-Mckinley School District	Santa Clara	Measure K	\$72/parcel	5yrs	70.9%	29.1%	<b>PASS</b>
Fort Ross School District	Sonoma	Measure M	\$48/parcel	8yrs	66.5%	33.5%	<b>FAIL</b>
Loma Prieta Joint Union Elementary Sc	Santa Clara / Santa Cruz	Measure N	\$164/parcel	7yrs	64.6%	35.4%	<b>FAIL</b>
Campbell Union High School District	Santa Clara	Measure L	\$85/parcel	none	63.6%	36.4%	<b>FAIL</b>
San Jose - Evergreen CCD	Santa Clara	Measure I	\$18/parcel	9yrs	61.5%	38.5%	<b>FAIL</b>

*Too close to call*



## School Bonds ✓

There were 60 school bond measures on the ballot for a total of over \$13.4 billion in school construction bonds. Election night tallies have 48 passing but others are close and more may pass when all votes are tabulated. Among the passing measures is the \$7 billion Los Angeles Unified School District measure.

### School Bond Measures

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>Tax Rate</u>	<u>YES%</u>	<u>NO%</u>	
Inglewood Unified School District	Los Angeles	Measure I	\$240m	\$60/\$100k	79.9%	20.1%	<b>PASS</b>
Oakland Unified School District	Alameda	Measure Y	\$735m	\$60/\$100k	77.0%	23.0%	<b>PASS</b>
Sausalito Marin City School District	Marin	Measure P	\$41.6m	\$30/\$100k	72.8%	27.3%	<b>PASS</b>
Calexico Unified School District	Imperial	Measure Q	\$47m	\$60/\$100k	71.5%	28.5%	<b>PASS</b>
Goleta Union School District	Santa Barbara	Measure M	\$80m	\$19/\$100k	71.5%	28.6%	<b>PASS</b>
Los Angeles Unified School District	Los Angeles	Measure RR	\$7billion	\$22/\$100k	71.2%	28.8%	<b>PASS</b>
Greenfield Union School District	Kern	Measure G	\$16m	\$30/\$100k	68.0%	32.0%	<b>PASS</b>
Basset Unified School District	Los Angeles	Measure BB	\$50m	\$60/\$100k	66.9%	33.1%	<b>PASS</b>
Whittier Union High School District	Los Angeles	Measure AA	\$183.5m	\$30/\$100k	66.2%	33.8%	<b>PASS</b>
River Delta Unified School District SFID #2	Sacramento / Solano / Yolo	Measure K	\$14.6m	\$60/\$100k	65.2%	34.8%	<b>PASS</b>
Mt Pleasant Elementary School District	Santa Clara	Measure Q	\$12m	\$30/\$100k	64.8%	35.2%	<b>PASS</b>
Vallecito Unified School District	Calaveras	Measure I	\$2.8m	\$10/\$100k	64.7%	35.3%	<b>PASS</b>
Jefferson Union High School District	San Mateo	Measure Z	\$163m	\$30/\$100k	64.2%	35.8%	<b>PASS</b>
River Delta Unified School District SFID #1	Sacramento / Solano	Measure J	\$45.7m	\$60/\$100k	64.0%	36.0%	<b>PASS</b>
San Mateo-Foster City School District	San Mateo	Measure T	\$409m	\$30/\$100k	64.0%	36.0%	<b>PASS</b>
Siskiyou Union High School District	Siskiyou	Measure K	\$3m	\$8/\$100k	63.2%	36.8%	<b>PASS</b>
Washington Unified School District	Yolo	Measure Z	\$150m	\$60/\$100k	63.1%	36.9%	<b>PASS</b>
Riverdale Unified School District	Fresno / Kings	Measure J	\$25.9m	\$60/\$100k	63.0%	37.0%	<b>PASS</b>
La Mesa - Spring Valley School District	San Diego	Measure V	\$136m	\$24/\$100k	62.9%	37.1%	<b>PASS</b>
Monterey Peninsula Community College D	Monterey	Measure V	\$230m	\$18/\$100k	62.9%	37.1%	<b>PASS</b>
Pasadena Unified School District	Los Angeles	Measure O	\$516.3m	\$45/\$100k	62.9%	37.1%	<b>PASS</b>
Cambrian School District	Santa Clara	Measure R	\$88m	\$30/\$100k	62.4%	37.6%	<b>PASS</b>
Woodland Joint Unified School District	Yolo / Sutter	Measure Y	\$44.2m	\$24/\$100k	62.3%	37.7%	<b>PASS</b>
Sunnyside Union Elementary School	Tulare	Measure O	\$2m	\$30/\$100k	62.1%	37.9%	<b>PASS</b>
Shandon Joint Unified School District	Monterey / San Luis Obispo	Measure H	\$4m	\$40/\$100k	61.9%	38.1%	<b>PASS</b>
Winters Joint Unified School District	Yolo / Solano	Measure W	\$19m	\$49/\$100k	61.6%	38.4%	<b>PASS</b>
Gonzales Unified School District (High Sch	Monterey	Measure K	\$37m	\$60/\$100k	61.5%	38.5%	<b>PASS</b>
Oceanside Unified School District	San Diego	Measure W	\$160m	\$30/\$100k	61.1%	38.9%	<b>PASS</b>
Ojai Unified School District	Ventura	Measure K	\$45m	\$27/\$100k	61.0%	39.0%	<b>PASS</b>
Stanislaus Union School District	Stanislaus	Measure Y	\$21.4m	\$30/\$100k	60.8%	39.2%	<b>PASS</b>
Salinas Union High School District	Monterey	Measure W	\$140m	\$30/\$100k	60.7%	39.3%	<b>PASS</b>
Soledad Unified School District	Monterey	Measure N	\$13.75m	\$26/\$100k	60.6%	39.4%	<b>PASS</b>
South Bay Union School District	Humboldt	Measure D	\$5m	\$30/\$100k	60.3%	39.7%	<b>PASS</b>
Willits Unified School District	Mendocino	Measure I	\$17m	\$40/\$100k	60.0%	40.0%	<b>PASS</b>

# ATTACHMENT D

Local Revenue Measure Results November 2020

- 13 -

Preliminary November 4, 2020

## School Bond Measures

*continued*

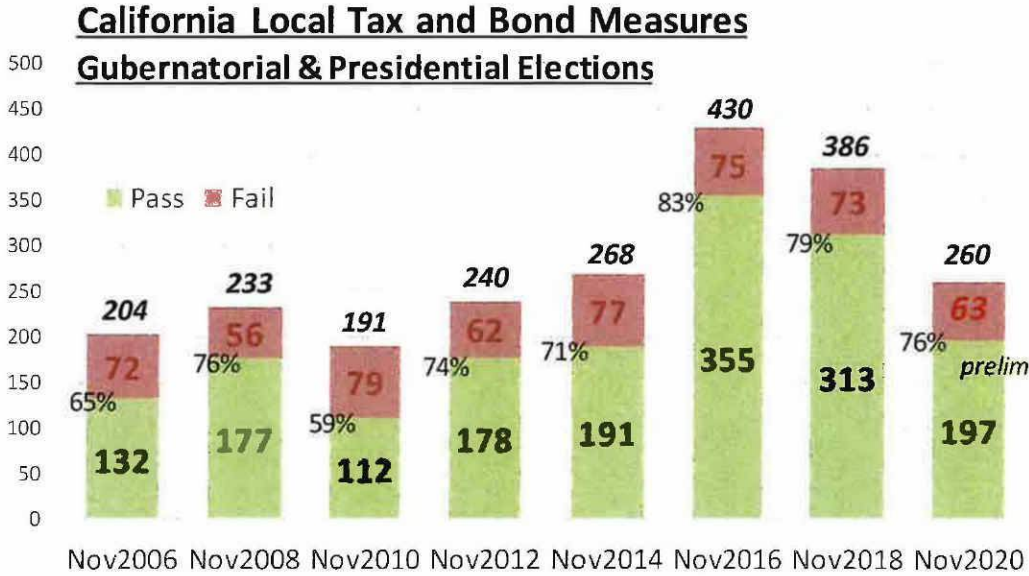
<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Bond Amount</u>	<u>Tax Rate</u>	<u>YES%</u>	<u>YES%</u>	
Le Grand Union High School District	Merced	Measure S	\$6m	\$29/\$100k	60.0%	40.1%	PASS
Aromas San Juan Unified School District	Monterey / San Benito / Santa	Measure O	\$30.5m	\$51/\$100k	59.8%	40.2%	PASS
Central Unified School District	Fresno	Measure D	\$120m	\$60/\$100k	59.6%	40.4%	PASS
Clovis Unified School District	Fresno	Measure A	\$335m	\$60/\$100k	59.4%	40.6%	PASS
Newman-Crows Landing Unified School D	Stanislaus	Measure X	\$25.8m	\$48/\$100k	58.7%	41.3%	PASS
Gonzales Unified School District (Elementa	Monterey	Measure J	\$24.5m	\$60/\$100k	58.2%	41.8%	PASS
Washington Unified School District	Fresno	Measure K	\$46m	\$60/\$100k	58.0%	42.0%	PASS
Sanger Unified School District	Fresno	Measure C	\$150m	\$60/\$100k	57.4%	42.6%	PASS
Manteca Unified School District	San Joaquin	Measure A	\$260m	\$45/\$100k	57.2%	42.8%	PASS
Citrus Community College	Los Angeles	Measure Y	\$298m	\$25/\$100k	56.2%	43.8%	PASS
Duarte Unified School District	Los Angeles	Measure S	\$79m	\$50/\$100k	56.0%	44.0%	PASS
San Miguel Joint Union School District	Monterey / San Luis Obispo	Measure I	\$6.2m	\$30/\$100k	55.6%	44.4%	PASS
Evergreen Elementary School District	Santa Clara	Measure P	\$80m	\$30/\$100k	55.6%	44.4%	PASS
Atascadero Unified School District	San Luis Obispo	Measure C	\$40m	\$50/\$100k	55.3%	44.7%	PASS
Salida Union School District	Stanislaus	Measure U	\$9.24m	\$20/\$100k	54.6%	45.4%	FAIL
Esparto Unified School District	Yolo	Measure X	\$19.9m	\$60/\$100k	53.8%	46.3%	FAIL
Scotts Valley Unified School District	Santa Cruz	Measure A	\$49m	\$32/\$100k	53.3%	46.7%	FAIL
Waterford Unified School District	Stanislaus	Measure T	\$5.35m	\$30/\$100k	53.1%	46.9%	FAIL
Cajon Valley Union High School District	San Diego	Measure T	\$125m	\$13/\$100k	53.1%	46.9%	FAIL
San Jose - Evergreen CCD	Santa Clara	Measure J	\$858m	\$17.5/\$100k	53.0%	47.0%	FAIL
Cold Spring Elementary School District	Santa Barbara	Measure L	\$7.8m	\$13/\$100k	52.2%	47.8%	FAIL
Romoland School District	Riverside	Measure P	\$39m	\$30/\$100k	51.8%	48.2%	FAIL
Calaveras Unified School District	Calaveras	Measure H	\$32.8m	\$10/\$100k	50.3%	49.7%	FAIL
Wasco Union School District	Kern	Measure H	\$21m	\$30/\$100k	48.5%	51.5%	FAIL
Maricopa Unified School District	Kern	Measure F	\$14m	\$50/\$100k	47.2%	52.8%	FAIL
Dehesa School District	San Diego	Measure U	\$3.1m	\$30/\$100k	36.7%	63.3%	FAIL

*Too close to call*



### Some Historical Context

The volume and make-up of measures in this election is somewhat lower than the previous two presidential and gubernatorial general elections in 2018 and 2016, but comparable to years prior. The drop off in proposed measures is specific to certain types of measures: 1) those with higher vote thresholds, and 2) cannabis tax measures.

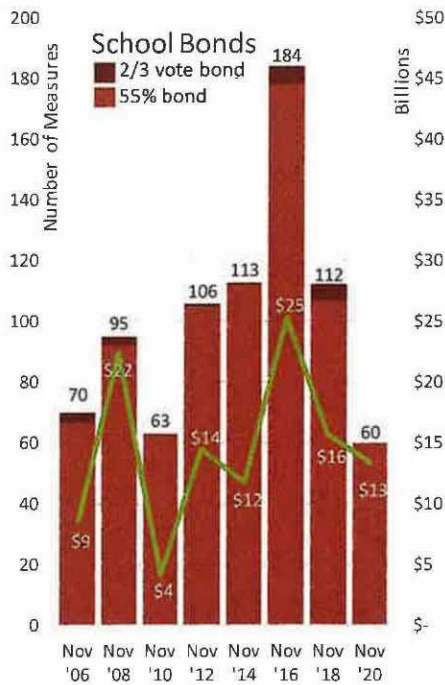
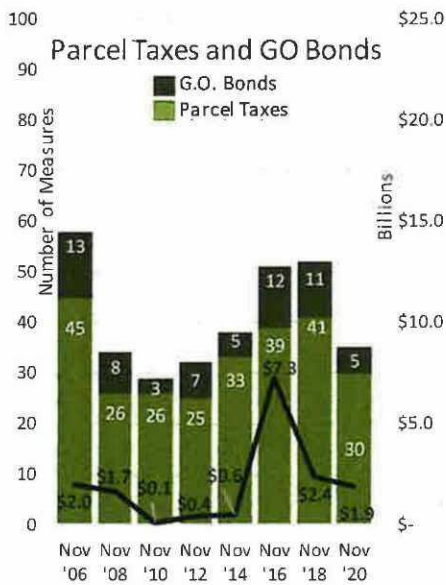
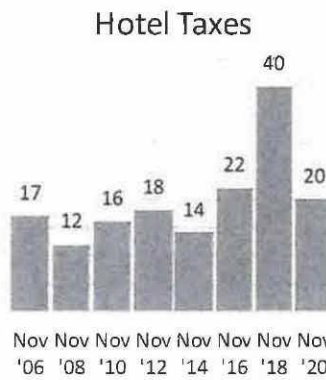
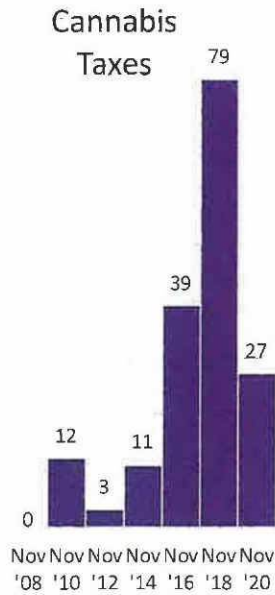
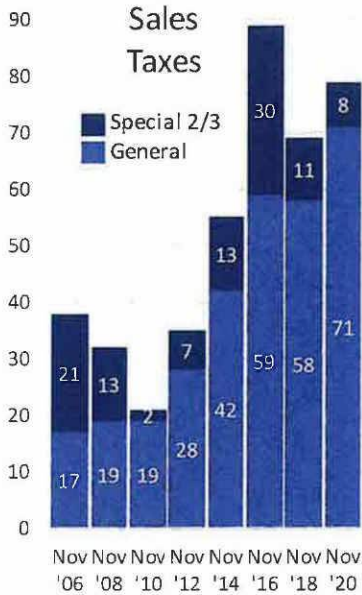


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The 79 proposed sales tax measures is comparable to November 2018 (69) and November 2016 (89) and the 71 majority vote sales taxes is actually the highest of this type of tax proposal at any election, ever. Cannabis taxation has been hot for the last several years since legalization and the drop-off in those measures is essentially a function of this area of taxation and regulation running its course.

Other than cannabis tax measures, the most precipitous drop off in proposed measures from November 2016 and November 2018 is in school bonds. There are just 60 school bond measures this election, all 55 percent (i.e. no two-thirds vote school bond measures). This is about half as many as in 2018 and a third of the 184 proposed in 2016. It appears that school boards are anticipating that this election is a more difficult one for the more difficult to pass higher vote threshold measures.

Likewise, here are just 25 non-school parcel taxes and general obligation bonds on local ballots compared to 52 in November 2018 and 51 in November 2016.



## Other measures of Note

- There were twelve measures to convert elected city clerk or treasurer positions to appointed (by city council or manager) and one initiative (in Dixon) to revert to an elected city clerk. Seven appear to have passed.
- Oxnard voters rejected an initiative measure to cede major new powers to that city's elected city treasurer.
- Menifee and Oxnard voters appear to have rejected initiatives to repeal recently approved sales tax increases. Dixon voters approved an initiative repeal of a water rate increase. Voters in the San Bernardino County Fire Protection District appear to have turned down an initiative to repeal a recently enacted (two-thirds voter approved) parcel tax.
- Albany and Eureka approved ranked choice voting.

### Appointed City Clerk / City Treasurer / etc.

<u>City</u>	<u>County</u>			<u>YES%</u>	<u>NO%</u>	
Sierra Madre	Los Angeles	Measure AC	appoint city clerk	67.5%	32.5%	PASS
Nevada City	Nevada	Measure L	appoint city clerk and city treasurer	65.6%	34.4%	PASS
Placerville	El Dorado	Measure R	appoint city treasurer	63.5%	36.5%	PASS
Coalinga	Fresno	Measure B	appoint city clerk	57.4%	42.7%	PASS
Yreka	Siskiyou	Measure E	appoint city clerk	55.6%	44.4%	PASS
Sonora	Tuolumne	Measure R	appoint city clerk	52.3%	47.7%	PASS
Sonora	Tuolumne	Measure S	appoint city treasurer	50.3%	49.7%	PASS
Suisun City	Solano	Measure R	appoint city clerk	47.1%	52.9%	FAIL
Plymouth	Amador	Measure D	appoint city treasurer	45.4%	54.6%	FAIL
Plymouth	Amador	Measure C	appoint city clerk	45.3%	54.7%	FAIL
Pittsburg	Contra Costa	Measure Q	appoint city clerk	36.9%	63.1%	FAIL
Brawley	Imperial	Measure S	appoint city clerk	34.7%	65.3%	FAIL

### Tax and Fee Initiative to Repeal or Revise

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Dixon INIT	Solano	Measure S	repeal water rate increase	72.8%	27.2%	PASS
Oxnard INIT	Ventura	Measure N	use TrUT for streets or end	50.8%	49.2%	PASS
San Bernardino County Fire Protection	San Bernardino	Measure U	repeal tax	49.0%	51.0%	FAIL
Menifee INIT	Riverside	Measure M	repeal TrUT	36.5%	63.5%	FAIL

\*\*\*\*\*

For more information: Michael Coleman 530-758-3952. [coleman@muniwest.com](mailto:coleman@muniwest.com)



## Dani Rogers

---

**From:** Andrew Coolidge  
**Sent:** Friday, December 18, 2020 4:27 PM  
**To:** Debbie Presson; Dani Rogers  
**Subject:** Outline of agenda items requested

Debbie:

Please find my request all items I have brought forward to agendized for discussion.

### Examination of Butte County Behavioral Health Department Spending

The goal behind bringing forward this item is to provide an in-depth analysis of Butte County Behavioral Health department and their budget so the city can assess the full extent of the services they are providing and citizens can be informed about what efforts they are making and, most importantly where, these funds are being spent.

Behavioral Health can and should be providing more services to the City of Chico; we must be keenly aware of their actions and advocate for the citizens of Chico for their fair share of these services. I am requesting that staff provide an in-depth report of the county department and their impact on Chico including information on their budget and spending by each area within Butte County.

### Planning of a Public Clean up day for the city of Chico

Request is for the city to spearhead a clean up effort of the city in the spring. Utilizing local citizens, organizations, community groups, businesses and individuals the idea should be to organize a massive clean up effort of the city including parks, waterways, bike trails and streets.

### Review of a Road Bond to repair infrastructure and roads within the city of Chico.

This request would be for the finance committee to review a road bond and similar items to be brought forward to council as a funding source for updating local roads and infrastructure as many of the city's roads have fallen well below acceptable levels.

Thank you, please let me know if you need anything further.  
Andrew Coolidge

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## Dani Rogers

---

**From:** Andrew Coolidge  
**Sent:** Wednesday, February 10, 2021 11:31 AM  
**To:** Dani Rogers  
**Cc:** Debbie Presson  
**Subject:** Re: Sales Tax request

Dani/Debbi:

Request was made to agendaize a discussion of a sales tax measure to be discussed at Council and then examined by Finance Committee. The tax would be a special tax to fund road, police and fire services. I would like the road portion of the tax to be looked at in terms of funding a bond so that road work could be completed sooner as Chico's road index continues to fall well below acceptable standards.

Many thanks,  
Andrew

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---

**From:** Dani Rogers <dani.rogers@Chicoca.gov>  
**Sent:** Wednesday, February 10, 2021 11:09:30 AM  
**To:** Andrew Coolidge <andrew.coolidge@Chicoca.gov>  
**Cc:** Debbie Presson <debbie.presson@Chicoca.gov>  
**Subject:** Sales Tax request

Hi Andrew:

Do you have something written to include in the 2/16 agenda for your Sales Tax discussion request? We anticipate posting the agenda late this afternoon and will need to include it.

Also, for Councilmember Reynolds request on code sections affecting downtown businesses, I still need something in writing.

Thank you,

Dani M. Rogers, CMC  
Deputy City Clerk  
City of Chico/City Clerk's Office  
P.O. Box 3420/411 Main Street  
Chico, CA 95927/95928  
530.896.7253

Pursuant to my flex schedule, I'm off at Noon on Fridays.



## City Council Agenda Report

Meeting Date: 4/6/21

TO: City Council  
FROM: Barbara Martin, Deputy Director - Finance  
RE: Summary Monthly Financial Report for February 2021

---

### REPORT IN BRIEF:

The Deputy Director - Finance presents to the City Council the Monthly Financial Reports as of February 28, 2021, 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 City Council 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 February 28, 2021.

Submitted by:

  
Barbara Martin, Deputy Director - Finance

Reviewed and Approved by:

  
Scott Dowell, Administrative Services Director

Approved by:

 for  
Mark Orme, City Manager

### DISTRIBUTION:

City Clerk (2)

### ATTACHMENTS:

Summary Monthly Financial Report

# CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS  
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		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
<u>General Fund</u>									
001 General	14,733,263	31,266,101	29,585,912	(1,627,439)	14,786,013	55,626,621	57,523,707	(10,208,749)	2,627,428
002 Park	35,665	17,634	1,783,792	986,830	(743,663)	70,000	4,569,629	4,348,544	(115,420)
003 Emergency Reserve	10,321,018	0	0	462,427	10,783,445	0	0	1,437,000	11,758,018
004 General Fund Deficit	0	0	0	0	0	0	0	0	0
006 Compensated Absence Reserve	1,500,000	0	0	0	1,500,000	0	0	0	1,500,000
050 Donations	718,002	80,286	227,540	0	570,748	262,445	473,563	2,620	509,504
051 Arts and Culture	(76)	0	0	0	(76)	0	0	0	(76)
052 Warming/Cooling Center	89,489	0	3,508	0	85,981	0	909,751	860,000	39,738
315 General Plan Reserve	638,672	0	49,231	69,082	658,523	0	168,230	200,047	670,489
<b>TOTAL General Fund</b>	<b>28,036,033</b>	<b>31,364,021</b>	<b>31,649,983</b>	<b>(109,100)</b>	<b>27,640,971</b>	<b>55,959,066</b>	<b>63,644,880</b>	<b>(3,360,538)</b>	<b>16,989,681</b>
<u>Enterprise Funds</u>									
320 Sewer-Trunk Line Capacity	4,081,194	759,205	13,273	0	4,827,126	948,000	4,012,682	(103,062)	913,450
321 Sewer-WPCP Capacity	(17,056,368)	766,362	(160,898)	651,011	(15,478,097)	1,283,700	5,709,557	366,919	(21,115,306)
322 Sewer-Main Installation	792,156	74,815	186,147	0	680,824	101,900	528,530	0	365,526
323 Sewer-Lift Stations	170,457	152,688	0	0	323,145	56,800	0	0	227,257
850 Sewer	115,537,975	4,905,794	3,004,603	(1,169,339)	116,269,827	12,055,800	10,929,297	(4,320,898)	112,343,580
851 WPCP Capital Reserve	17,282,553	0	2,287	477,875	17,758,141	0	1,110,073	493,624	16,666,104
852	0	0	0	0	0	0	2,495,531	2,495,531	0
853 Parking Revenue	4,177,229	153,422	344,388	(1,200)	3,985,063	594,000	1,720,420	73	3,050,882
854 Parking Revenue Reserve	1,228,140	0	97,913	0	1,130,227	0	850,000	0	378,140
856 Airport	14,015,436	429,795	336,641	(22,264)	14,086,326	565,000	1,145,949	(66,296)	13,368,191
857 Airport Improvement Grants	3,505,850	(159,469)	1,521	0	3,344,860	15,819,101	17,423,293	1,405,000	3,306,658
862 Private Development	(161,422)	1,039,848	0	0	878,426	0	0	0	(161,422)
863 Subdivisions	23,385	309,954	317,303	0	16,036	1,144,873	1,168,359	102	1
871 Private Development - Building	1,348,482	621,146	1,004,517	(21,877)	943,234	1,986,150	2,341,948	(49,447)	943,237
872 Private Development - Planning	550,899	269,418	337,903	(9,048)	473,366	795,400	989,890	(27,386)	329,023
873 Private Development - Engineering	224,885	334,351	342,037	(6,242)	210,957	405,750	655,370	34,377	9,642
874 Private Development - Fire	361,571	156,170	113,350	(2,726)	401,665	332,500	222,170	(4,249)	467,652
875	0	10,959	736	0	10,223	95,000	95,000	0	0
960	(9,237,735)	0	0	0	(9,237,735)	0	0	0	(9,237,735)
961	(1,587,426)	0	0	0	(1,587,426)	0	0	0	(1,587,426)
962	(1,164,402)	0	0	0	(1,164,402)	0	0	0	(1,164,402)
963	(8,860,333)	0	0	0	(8,860,333)	0	0	0	(8,860,333)
<b>TOTAL Enterprise Funds</b>	<b>125,232,526</b>	<b>9,824,458</b>	<b>5,941,721</b>	<b>(103,810)</b>	<b>129,011,453</b>	<b>36,183,974</b>	<b>51,398,069</b>	<b>224,288</b>	<b>110,242,719</b>
<u>Capital Improvement Funds</u>									



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300 Capital Grants/Reimbursements	(1,387,793)	985,477	8,495,571	0	(8,897,887)	88,491,272	86,922,440	0	181,039
301 Building/Facility Improvement	146,551	0	0	0	146,551	0	34,506	0	112,045
303 Passenger Facility Charges	357,997	0	0	0	357,997	0	0	0	357,997
305 Bikeway Improvement	1,418,429	227,973	2,866	0	1,643,536	345,000	1,499,849	(3,450)	260,130
306 In Lieu Offsite Improvement	327,032	9,725	3,158	0	333,599	40,000	180,575	0	186,457
308 Street Facility Improvement	8,771,118	2,512,445	453,807	0	10,829,756	3,967,700	11,425,236	(39,677)	1,273,905
309 Storm Drainage Facility	1,929,282	449,039	11,182	0	2,367,139	300,000	1,869,802	(3,000)	356,480
312 Remediation Fund	0	0	52,278	29,775	(22,503)	0	585,100	585,100	0
330 Community Park	9,525,451	827,104	2,230,752	0	8,121,803	800,000	844,154	(8,000)	9,473,297
332 Bidwell Park Land Acquisition	(908,419)	33,182	0	0	(875,237)	70,000	5,278	(700)	(844,397)
333 Linear Parks/Grnws	884,712	121,104	27,843	0	977,973	100,000	326,048	(1,000)	657,664
335 Street Maintenance Equipment	1,430,680	80,697	0	0	1,511,377	60,000	1,293,709	(600)	196,371
336 Administrative Building	(468,179)	23,322	0	0	(444,857)	100,000	5,329	(1,000)	(374,508)
337 Fire Protection Building and Equipment	734,346	196,622	531	0	930,437	350,000	29,750	(3,500)	1,051,096
338 Police Protection Building and Equipment	4,127,302	201,726	143,473	0	4,185,555	600,000	1,342,478	(6,000)	3,378,824
340 Fund 340 - Neighborhood Parks	4,504,415	363,441	799	0	4,867,057	215,000	1,929,922	(2,150)	2,787,343
347 Zone I - Neighborhood Parks	2,441	2,979	0	0	5,420	0	0	0	2,441
400 Capital Projects	1,655,696	438,504	2,387,336	0	(293,136)	760,000	3,041,046	1,623	(623,727)
410 Bond Proceeds from Former RDA	142,320	(571)	10,701	0	131,048	0	81,707	0	60,613
931 Technology Replacement	452,556	0	139,741	116,667	429,482	0	906,542	463,622	9,636
932 Fleet Replacement	744,460	55,457	494,802	385,595	690,710	20,000	2,775,686	2,096,784	85,558
933 Facility Maintenance	343,063	0	77,313	91,667	357,417	0	601,813	275,000	16,250
934 Prefunding Equipment Liability Reserve- Police Dept.	312,837	0	0	0	312,837	0	275,934	0	36,903
937 Police Staffing Prefunding	0	0	0	0	0	0	0	0	0
938 Prefunding Equipment Liability Reserve-Fire Dept.	323,287	0	0	213,320	536,607	0	534,867	213,320	1,740
943 Public Infrastructure Replacement	1,735,117	0	411,104	51,069	1,375,082	0	2,044,691	1,254,000	944,426
<b>TOTAL Capital Improvement Funds</b>	<b>37,104,701</b>	<b>6,528,226</b>	<b>14,943,257</b>	<b>888,093</b>	<b>29,577,763</b>	<b>96,218,972</b>	<b>118,556,462</b>	<b>4,820,372</b>	<b>19,587,583</b>
<b>Internal Service Funds</b>									
010 City Treasury	0	343,799	42,325	0	301,474	1,528,000	1,527,988	23,799	23,811
900 General Liability Insurance Reserve	157,003	961,896	1,014,062	0	104,837	2,045,973	1,871,745	0	331,231
901 Work Compensation Insurance Reserve	(106,948)	1,085,033	708,084	0	270,001	1,707,942	1,707,942	0	(106,948)
902 Unemployment Insurance Reserve	250,640	25,395	39,571	0	236,464	37,134	50,000	14,238	252,012
903 CalPERS Unfunded Liability Reserve	2,412,312	6,484,265	9,551,935	0	(655,358)	10,507,129	9,551,935	0	3,367,506
904 Pension Stabilization Trust	1,861,253	24,159	1,905	0	1,883,507	0	0	0	1,861,253
920 REVOLVING	46	0	0	0	46	0	0	0	46
929 Central Garage	10,553	624,782	999,238	(3,608)	(367,511)	1,937,119	1,905,050	(5,330)	37,292
930 Municipal Buildings Maintenance	(63,074)	492,970	869,680	(9,685)	(449,469)	1,453,652	1,421,104	34,073	3,547

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935 Information Technology	102,052	865,346	1,374,525	0	(407,127)	2,346,097	2,439,223	66,169	75,095
941 Maintenance District Administration	0	0	74,133	0	(74,133)	209,547	194,636	0	14,911
964	(2,836,269)	0	0	0	(2,836,269)	0	0	0	(2,836,269)
965	(1,942,560)	0	0	0	(1,942,560)	0	0	0	(1,942,560)
966	(4,331,312)	0	0	0	(4,331,312)	0	0	0	(4,331,312)
<b>TOTAL Internal Service Funds</b>	<b>(4,486,304)</b>	<b>10,907,645</b>	<b>14,675,458</b>	<b>(13,293)</b>	<b>(8,267,410)</b>	<b>21,772,593</b>	<b>20,669,623</b>	<b>132,949</b>	<b>(3,250,385)</b>
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(71,636)	0	14,146	55	(85,727)	117,118	28,431	166	17,217
099 Supp Law Enforcement Service	18,863	202,819	115,561	2,428	108,549	209,239	235,387	7,284	(1)
100 Grants-Operating Activities	(78,825)	351,278	433,778	58,961	(102,364)	1,179,857	1,277,808	176,883	107
201 Community Development Blk Grant	211,234	331,545	414,470	15,732	144,041	2,130,110	2,140,636	47,195	247,903
203 GENERAL PLAN	0	0	0	0	0	32,496,114	32,496,114	0	0
204 HOME - State Grants	1,736,128	0	0	0	1,736,128	15,000	158,638	0	1,592,490
206 HOME - Federal Grants	5,631,555	40,435	64,717	0	5,607,273	2,498,744	2,796,576	0	5,333,723
210 PEG - Public, Educational & Government Access	477,377	49,873	118,943	0	408,307	90,000	196,725	13,645	384,297
211 Traffic Safety	(569)	11,106	0	(6,667)	3,870	20,000	0	(20,000)	(569)
212 Transportation	2,891,975	1,792,181	236,345	(33,333)	4,414,478	3,214,676	5,526,650	(99,962)	480,039
213 Abandoned Vehicle Abatement	39,754	34,707	85,970	0	(11,509)	60,000	175,782	116,358	40,330
217 Asset Forfeiture	26,720	5,746	10,107	0	22,359	0	10,321	0	16,399
220 Assessment District Administration	58,903	1,680	0	0	60,583	1,433	0	0	60,336
307 Gas Tax	4,591,142	2,348,202	1,438,586	(683,333)	4,817,425	5,730,481	6,014,796	(2,050,000)	2,256,827
316	0	90,474	0	0	90,474	77,000	20,500	0	56,500
392 Affordable Housing	56,063,997	200,124	196,468	(15,732)	56,051,921	258,253	2,154,386	(42,528)	54,125,336
<b>TOTAL Special Revenue Funds</b>	<b>71,596,618</b>	<b>5,460,170</b>	<b>3,129,091</b>	<b>(661,889)</b>	<b>73,265,808</b>	<b>48,098,025</b>	<b>53,232,750</b>	<b>(1,850,959)</b>	<b>64,610,934</b>
<u>Redevelopment Funds</u>									
395 CalHome Grant - RDA	325,915	2,373	0	0	328,288	0	0	0	325,915
396 HRBD Remediation Monitoring	817,860	0	1,699	0	816,161	0	57,400	0	760,460
399 Chico Urban Area JPFA	8,095,172	1,922,279	17,115	0	10,000,336	2,100,000	2,622,801	0	7,572,371
661 2017 TARBS-A DEBT SERVICE	3,643	39	889,714	3,313,036	2,427,004	0	6,635,487	6,635,487	3,643
<b>TOTAL Redevelopment Funds</b>	<b>9,242,590</b>	<b>1,924,691</b>	<b>908,528</b>	<b>3,313,036</b>	<b>13,571,789</b>	<b>2,100,000</b>	<b>9,315,688</b>	<b>6,635,487</b>	<b>8,662,389</b>
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	4,968,708	3,416,679	0	(4,968,708)	3,416,679	8,567,331	0	(8,385,387)	5,150,652
390 Successor Agency to the Chico RDA	1,065,356	4,849	1,945,290	1,655,672	780,587	51,000	2,051,618	1,749,900	814,638
<b>TOTAL Successor Agency Funds</b>	<b>6,034,064</b>	<b>3,421,528</b>	<b>1,945,290</b>	<b>(3,313,036)</b>	<b>4,197,266</b>	<b>8,618,331</b>	<b>2,051,618</b>	<b>(6,635,487)</b>	<b>5,965,290</b>
<u>Assessment District Funds</u>									

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443 Eastwood Assessment Capital	(28,664)	6,621	1,433	0	(23,476)	6,621	0	0	(22,043)
731 Southeast Chico Sewer Redemption	109,846	0	0	0	109,846	0	0	0	109,846
735 Southeast Chico Sewer Refunding No. 1 Reserve	61,371	0	0	0	61,371	0	0	0	61,371
755 Village Park Refunding Redemption	319,016	0	0	0	319,016	0	0	0	319,016
764 Mission Ranch Redemp	2,544	0	0	0	2,544	0	0	0	2,544
765 Mission Ranch Reserve	109,048	0	17,579	0	91,469	0	0	0	109,048
<b>TOTAL Assessment District Funds</b>	<b>573,161</b>	<b>6,621</b>	<b>19,012</b>	<b>0</b>	<b>560,770</b>	<b>6,621</b>	<b>0</b>	<b>0</b>	<b>579,782</b>
<u>Maintenance District Funds</u>									
101 CMD No. 1 - Springfield Estates	1	3,947	5,724	0	(1,776)	6,814	13,151	6,642	306
102 CMD No. 2 - Springfield Manor	(19,309)	4,996	5,321	0	(19,634)	13,031	8,501	0	(14,779)
103 CMD No. 3 - Skyway Park	(4)	2,421	2,783	0	(366)	6,363	8,151	1,788	(4)
104 CMD No. 4 - Target Shopping Center	1	1,955	2,655	0	(699)	3,912	5,731	1,819	1
105 CMD No. 5 - Chico Mall	6,410	2,927	1,786	0	7,551	6,766	5,726	0	7,450
106 CMD No. 6 - Charolais Estates	3,229	1,762	946	0	4,045	4,183	3,051	0	4,361
107 CMD No. 7 - Crossroads Shopping Center	0	0	0	0	0	0	0	0	0
111 CMD No. 11 - Vista Canyon	0	3,324	9,099	0	(5,775)	5,925	13,151	7,224	(2)
113 CMD No. 13 - Olive Grove Estates	(1)	4,422	6,390	0	(1,969)	7,962	10,466	2,504	(1)
114 CMD No. 14 - Glenshire	(1)	996	633	0	362	1,692	2,601	909	(1)
116 CMD No. 16 - Forest Ave/Hartford	1,210	1,620	799	0	2,031	3,215	3,426	0	999
117 CMD No. 17 - SHR 99/E. 20th Street	9,862	0	0	0	9,862	0	0	0	9,862
118 CMD No. 18 - Lowes	(466)	2,657	3,894	0	(1,703)	5,177	4,751	0	(40)
121 CMD No. 21 - E. 20th Street/Forest Avenue	613	4,042	2,308	0	2,347	6,718	5,841	0	1,490
122 CMD No. 22 - Oak Meadows Condos	0	1,721	2,076	0	(355)	3,443	4,901	1,458	0
123 CMD No. 23 - Foothill Park No. 11	848	4,420	6,556	0	(1,288)	8,593	7,976	0	1,465
126 CMD No. 26 - Manzanita Estates	156	0	0	0	156	0	0	0	156
127 CMD No. 27 - Bidwell Vista	0	2,882	2,219	0	663	5,191	6,176	985	0
128 CMD No. 28 - Burney Drive	0	357	121	0	236	658	1,701	1,043	0
129 CMD No. 29 - Black Hills Estates	1,141	1,022	683	0	1,480	2,010	2,831	0	320
130 CMD No. 30 - Foothill Park Unit I	0	4,336	5,987	0	(1,651)	6,563	9,851	1,800	(1,488)
131 CMD No. 31 - Capshaw/Smith Subdivision	696	0	221	0	475	0	0	0	696
132 CMD No. 32 - Floral Garden Subdivision	1,632	1,893	881	0	2,644	3,351	3,291	0	1,692
133 CMD No. 33 - Eastside Subdivision	(1)	2,638	3,818	0	(1,181)	5,024	7,451	2,427	(1)
136 CMD No. 36 - Duncan Subdivision	(1,468)	2,224	905	0	(149)	3,560	3,151	0	(1,059)
137 CMD No. 37 - Springfield Drive	3,943	1,328	576	0	4,695	2,656	2,741	0	3,858
147 CMD No. 47 - US Rents	4,668	0	0	0	4,668	0	0	0	4,668
160 CMD No. 60 - Camden Park	4,088	0	128	0	3,960	0	0	0	4,088
161 CMD No. 61 - Ravenshoe	6,400	1,577	623	0	7,354	2,906	2,626	0	6,680

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163 CMD No. 63 - Fleur De Parc	11,913	367	0	0	12,280	603	0	0	12,516
164 CMD No. 64 - Eaton Village	41,407	1,733	1,200	0	41,940	3,309	4,151	0	40,565
165 CMD No. 65 - Parkway Village	18,757	6,427	5,438	0	19,746	14,007	12,056	0	20,708
166 CMD No. 66 - Heritage Oak	557	4,086	5,118	0	(475)	8,601	9,526	0	(368)
167 CMD No. 67 - Cardiff Estates	8,683	2,380	897	0	10,166	4,515	3,711	0	9,487
168 CMD No. 68 - Woest Orchard	34,552	1,825	147	0	36,230	3,542	2,174	0	35,920
169 CMD No. 69 - Carriage Park	14,712	4,825	4,296	0	15,241	9,911	9,326	0	15,297
170 CMD No. 70 - EW Heights	11,620	3,023	1,838	0	12,805	5,750	5,251	0	12,119
171 CMD No. 71 - Hyde Park	4,312	4,279	4,208	0	4,383	7,594	7,476	0	4,430
173 CMD No. 73 - Walnut Park Subdivision	35,031	10,526	8,620	0	36,937	17,691	13,516	0	39,206
175 CMD No. 75 - Alamo Avenue	(1,976)	2,932	1,971	0	(1,015)	7,784	4,826	0	982
176 CMD No. 76 - Lindo Channel Estates	5,648	1,926	2,345	0	5,229	4,721	3,996	0	6,373
177 CMD No. 77 - Ashby Park	71,504	8,947	8,250	0	72,201	16,025	12,701	0	74,828
178 CMD No. 78 - Creekside Subdivision	41,935	5,030	171	0	46,794	6,471	2,051	0	46,355
179 CMD No. 79 - Mission Ranch Commercial	9,702	5,465	3,639	0	11,528	10,954	7,701	0	12,955
180 CMD No. 80 - Home Depot	246,205	21,125	4,234	0	263,096	26,186	9,726	0	262,665
181 CMD No. 81 - Aspen Glen	139,492	11,289	10,175	0	140,606	20,675	20,276	0	139,891
182 CMD No. 82 - Meadowood	50,819	7,125	3,257	0	54,687	13,671	8,336	0	56,154
183 CMD No. 83 - Eiffel Estates	43,272	2,234	921	0	44,585	3,876	2,126	0	45,022
184 CMD No. 84 - Raley's East Avenue	(1)	2,370	6,487	0	(4,118)	5,811	12,291	5,289	(1,192)
185 CMD No. 85 - Highland Park	31,372	3,821	1,353	0	33,840	7,324	6,176	0	32,520
186 CMD No. 86 - Marigold Park	25,814	3,841	2,321	0	27,334	6,497	5,351	0	26,960
189 CMD No. 89 - Heritage Oaks	22,995	5,161	3,512	0	24,644	10,633	7,426	0	26,202
190 CMD No. 90 - Amber Grove/Greenfield	4,330	3,266	2,266	0	5,330	5,756	6,026	0	4,060
191 CMD No. 91 - Stratford Estates	31,293	1,707	128	0	32,872	3,217	1,901	0	32,609
193 CMD No. 93 - United Health Care	9,788	2,322	911	0	11,199	4,645	3,381	0	11,052
194 CMD No. 94 - Shastan at Holly	11,358	1,181	74	0	12,465	2,180	1,726	0	11,812
195 CMD No. 95 - Carriage Park Phase II	16,549	18,013	12,990	0	21,572	29,778	23,881	0	22,446
196 CMD No. 96 - Paseo Haciendas Phase I	10,082	1,400	233	0	11,249	2,657	2,276	0	10,463
197 CMD No. 97 - Stratford Estates Phase II	42,158	6,234	3,719	0	44,673	10,935	9,226	0	43,867
198 CMD No. 98 - Foothill Park East	85,075	2,811	115	0	87,771	0	5,130	0	79,945
199 CMD No. 99 - Marigold Estates Phase II	35,506	3,061	2,341	0	36,226	6,131	5,651	0	35,986
500 CMD No. 500 - Foothill Park Unit 1	52,006	48,936	75,625	0	25,317	207,589	103,001	0	156,594
501 CMD No. 501 - Sunwood	2,108	0	0	0	2,108	0	0	0	2,108
502 CMD No. 502 - Peterson	26,382	3,140	1,546	0	27,976	5,732	4,401	0	27,713
503 CMD No. 503 - Nob Hill	134,017	29,487	22,262	0	141,242	77,662	34,851	0	176,828
504 CMD No. 504 - Scout Court	7,871	1,084	175	0	8,780	2,005	1,676	0	8,200

**City of Chico**  
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	6/30/2020 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
505 CMD No. 505 - Whitehall Park	23,709	1,555	270	0	24,994	2,725	1,851	0	24,583
506 CMD No. 506 - Shastan at Idyllwild	23,802	7,648	5,751	0	25,699	14,284	11,176	0	26,910
507 CMD No. 507 - Ivy Street Business Park	5,058	1,484	362	0	6,180	2,334	2,226	0	5,166
508 CMD No. 508 - Pleasant Valley Estates	8,750	4,176	2,079	0	10,847	9,340	5,576	0	12,514
509 CMD No. 509 - Hidden Park	2,699	1,543	681	0	3,561	3,088	3,001	0	2,786
510 CMD No. 510 - Marigold Village	13,244	1,659	886	0	14,017	3,322	3,201	0	13,365
511 CMD No. 511 - Floral Gardens	3,346	1,265	1,142	0	3,469	2,478	3,321	0	2,503
512 CMD No. 512 - Dominic Park	17,867	3,351	2,001	0	19,217	6,395	5,476	0	18,786
513 CMD No. 513 - Almond Tree RV Park	14,283	0	920	0	13,363	3,300	2,376	0	15,207
514 CMD No. 514 - Pheasant Run Plaza	10,971	4,625	1,816	0	13,780	4,637	4,581	0	11,027
515 CMD No. 515 - Longboard	19,347	1,853	1,494	0	19,706	3,875	2,901	0	20,321
516 CMD No. 516 - Bidwell Ridge	13,007	0	181	0	12,826	0	0	0	13,007
517 CMD No. 517 - Marion Court	13,163	1,379	117	0	14,425	2,384	1,726	0	13,821
518 CMD No. 518 - Stonehill	20,510	592	0	0	21,102	1,054	75	0	21,489
519 CMD No. 519 - Windchime	3,011	2,003	2,322	0	2,692	4,016	6,101	0	926
520 CMD No. 520 - Brenni Ranch	7,673	2,150	1,330	0	8,493	4,309	3,916	0	8,066
521 CMD No. 521 - PM 01-12	75,255	2,327	553	0	77,029	4,655	2,451	0	77,459
522 CMD No. 522 - Vial Estates	(7,602)	2,384	1,373	0	(6,591)	9,349	4,676	0	(2,929)
523 CMD No. 523 - Shastan at Chico Canyon	18,054	3,007	1,425	0	19,636	5,327	4,401	0	18,980
524 CMD No. 524 - Richmond Park	50,539	5,754	2,929	0	53,364	10,600	7,926	0	53,213
525 CMD No. 525 - Husa Ranch	110,060	24,172	21,383	0	112,849	45,597	36,851	0	118,806
526 CMD No. 526 - Thoman Court	15,811	3,207	1,753	0	17,265	6,044	5,101	0	16,754
527 CMD No. 527 - Shastan at Forest Avenue	4,504	3,003	1,502	0	6,005	5,421	3,876	0	6,049
528 CMD No. 528 - Lake Vista	176,057	12,767	5,578	0	183,246	24,416	12,376	0	188,097
529 CMD No. 529 - Esplanade Village	40,022	3,990	1,890	0	42,122	7,281	5,351	0	41,952
530 CMD No. 530 - Brentwood	428,944	47,666	24,817	0	451,793	87,165	46,776	0	469,333
531 CMD No. 531 - Mariposa Vista	43,105	6,200	4,318	0	44,987	11,978	9,036	0	46,047
532 CMD No. 532 - Raptor Ridge	12,496	1,444	241	0	13,699	2,569	1,901	0	13,164
533 CMD No. 533 - Channel Estates	9,897	2,571	1,667	0	10,801	5,146	4,601	0	10,442
534 CMD No. 534 - Marigold Gardens	21,730	3,308	1,356	0	23,682	4,964	3,801	0	22,893
535 CMD No. 535 - California Park/Dead Horse Slough	1,594	4,793	4,115	0	2,272	9,145	9,726	0	1,013
536 CMD No. 536 - Orchard Commons	6,647	3,496	1,751	0	8,392	6,125	4,771	0	8,001
537 CMD No. 537 - Herlax Place	14,879	1,481	240	0	16,120	2,817	1,926	0	15,770
538 CMD No. 538 - Hidden Oaks	2,903	2,633	928	0	4,608	4,942	3,301	0	4,544
539 CMD No. 539 - Sequoyah Estates	12,701	3,252	1,655	0	14,298	5,785	5,026	0	13,460
540 CMD No. 540 - Park Wood Estates	11,733	1,143	350	0	12,526	2,669	2,001	0	12,401
541 CMD No. 541 - Park Vista Subdivision	6,071	1,652	645	0	7,078	3,307	3,051	0	6,327

**City of Chico**  
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	6/30/2020 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
542 CMD No. 542 - Mission Vista Hills	39,535	5,027	1,767	0	42,795	10,610	5,601	0	44,544
543 CMD No. 543 - Westmont	12,086	2,151	913	0	13,324	3,848	3,201	0	12,733
544 CMD No. 544 - Longboard Phase 2	12,467	2,368	1,106	0	13,729	4,401	3,651	0	13,217
545 CMD No. 545 - Yosemite Commons	89,995	6,101	3,161	0	92,935	12,154	7,801	0	94,348
546 CMD No. 546 - Floral Garden Estates	29,766	2,810	845	0	31,731	5,064	3,376	0	31,454
547 CMD No. 547 - Paseo Haciendas 2	2,140	1,124	0	0	3,264	2,063	1,976	0	2,227
548 CMD No. 548 - Baltar Estates	39,764	6,774	4,110	0	42,428	12,324	9,826	0	42,262
549 CMD No. 549 - Holly Estates	16,844	2,917	1,198	0	18,563	5,190	4,151	0	17,883
550 CMD No. 550 - Crouch Farr	6,185	0	534	0	5,651	0	0	0	6,185
551 CMD No. 551 - Monarch Park	18,498	2,038	959	0	19,577	4,336	3,301	0	19,533
552 CMD No. 552 - Wandering Hills	8,027	1,775	431	0	9,371	3,108	2,826	0	8,309
553 CMD No. 553 - Mariposa Vista Unit 1	3,478	789	124	0	4,143	1,975	1,866	0	3,587
554 CMD No. 554 - Five Mile Court	13,414	1,123	309	0	14,228	3,374	2,651	0	14,137
555 CMD No. 555 - Hannah's Court	15,001	1,670	206	0	16,465	2,784	1,901	0	15,884
556 CMD No. 556 - Valhalla Place	18,026	1,311	412	0	18,925	2,937	1,901	0	19,062
557 CMD No. 557 - Floral Arrangement	13,118	1,726	840	0	14,004	3,453	2,701	0	13,870
558 CMD No. 558 - Hillview Terrace	79,653	5,613	1,224	0	84,042	10,013	4,426	0	85,240
559 CMD No. 559 - Westside Place	23,510	11,139	8,296	0	26,353	22,055	20,126	0	25,439
560 CMD No. 560 - Mariposa Vista Unit 2	32,662	6,887	6,260	0	33,289	12,397	9,976	0	35,083
561 CMD No. 561 - Jensen Park	17,660	1,879	309	0	19,230	3,131	2,026	0	18,765
562 CMD No. 562 - Belvedere Heights	66,691	13,160	5,677	0	74,174	19,709	13,526	0	72,874
563 CMD No. 563 - Sparrow Hawk Ridge	4,895	1,515	241	0	6,169	2,167	1,926	0	5,136
564 CMD No. 564 - Brown	47,437	1,996	0	0	49,433	5,268	1,901	0	50,804
565 CMD No. 565 - River Glen Subdivision	19,422	9,022	6,824	0	21,620	19,429	14,086	0	24,765
566 CMD No. 566 - Bruce Road	6,729	1,273	181	0	7,821	2,353	1,901	0	7,181
567 CMD No. 567 - Salisbury Court	5,541	1,321	169	0	6,693	2,116	1,976	0	5,681
568 CMD No. 568 - Shastan at Glenwood	113,534	6,579	256	0	119,857	12,003	2,401	0	123,136
569 CMD No. 569 - Sky Creek Park Subd.	13,149	6,798	3,194	0	16,753	8,311	7,376	0	14,084
570 CMD No. 570 - McKinney Ranch Subd.	19,348	4,983	2,291	0	22,040	10,177	6,251	0	23,274
571 CMD No. 571 - Symm City Subdivision	6,255	1,306	154	0	7,407	2,224	2,001	0	6,478
572 CMD No. 572 - Lassen Glen Subdivision	11,874	4,382	1,981	0	14,275	7,718	6,301	0	13,291
573 CMD No. 573 - Keystone Manor Subdivision	5,997	793	365	0	6,425	2,184	1,961	0	6,220
574 CMD No. 574 - Laburnum Estates	3,385	1,200	170	0	4,415	2,401	2,076	0	3,710
576 CMD No. 576 - Eaton Cottages Subd.	36,215	2,781	244	0	38,752	4,771	2,276	0	38,710
577 CMD No. 577 - Hawes Subdivision	18,809	1,933	154	0	20,588	3,575	2,176	0	20,208
578 CMD No. 578 - Godman Ranch Subdivision	36,549	2,597	183	0	38,963	4,981	2,276	0	39,254
579 CMD No. 579 - Manzanita Pointe Subd.	11,707	2,617	811	0	13,513	5,100	4,376	0	12,431

**City of Chico**  
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	6/30/2020 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
580 CMD No. 580 - Avalon Court Subd.	2,803	2,803	1,709	0	3,897	5,608	5,151	0	3,260
581 CMD No. 581 - Glenshire Park Subd.	23,958	2,104	154	0	25,908	3,809	1,976	0	25,791
582 CMD No. 582 - NWCSP Area & CC&RS	(1)	0	0	0	(1)	0	0	0	(1)
584 CMD No. 584 - Marthas Vineyard	9,013	1,486	154	0	10,345	2,976	2,201	0	9,788
586 CMD No. 586 - Meriam Park Dev. Proj.	(1)	0	220	0	(221)	0	0	0	(1)
588 CMD No. 588 - Harmony Park	218	0	269	0	(51)	0	0	0	218
589 CMD No. 589 - Lee Estates Subd.	16,445	2,234	525	0	18,154	4,470	3,176	0	17,739
590 CMD No. 590 - Baroni Park L & L District	(4,597)	0	205	0	(4,802)	0	0	0	(4,597)
591 CMD No. 591 - Ranch/Nob Hill LLD	(35,463)	7,272	3,728	0	(31,919)	13,541	11,864	0	(33,786)
A01 CMD A01 - Wildwood Estates	(15,227)	39,034	12,145	0	11,662	73,958	24,526	0	34,205
A02 CMD A02 - 16TH Street Subdivision	(2,490)	(1)	0	0	(2,491)	4,807	1,926	0	391
A03 CMD No. A03 - Humboldt Trails Subd	12,631	3,827	1,297	0	15,161	6,893	5,226	0	14,298
A04 CMD No. A04 - Meriam Prk Subd. PH 8	(537)	7,607	5,323	0	1,747	15,214	12,776	0	1,901
A05 CMD No. A05 - Mtn Vista Sycamore	95,650	42,941	31,519	0	107,072	81,106	46,926	0	129,830
A06 CMD No. A06 - Woodbrook Subdivision	9,301	2,145	1,227	0	10,219	4,469	2,451	0	11,319
A07 CMD No. A07 - Deer Park Subdivision	40,470	3,103	583	0	42,990	5,353	2,501	0	43,322
A08 CMD No. A08 - 16th & 19th St. HFH	(1,680)	(81)	353	0	(2,114)	3,918	2,151	0	87
A11 CMD A11-Crouch Farr-Lamb	6,116	(2)	0	0	6,114	0	0	0	6,116
A12 CMD No. A12 - Estates @ Hooker Oak	13,810	1,783	465	0	15,128	3,569	1,726	0	15,653
A13 CMD A13 Hampton Court	(2,459)	2,693	2,563	0	(2,329)	11,463	2,776	0	6,228
A14 CMD A14-Estates @ lindo Channel	(4,755)	5,740	3,346	0	(2,361)	17,646	8,576	0	4,315
A16 A16-NW Chico Specific Plan	105,918	88,404	74,966	0	119,356	154,413	106,726	0	153,605
A17	1,973	2,676	4,690	0	(41)	7,113	2,201	0	6,885
A20 CMD A20-Crossroads Subdivis	564	4,488	1,238	0	3,814	8,196	2,876	0	5,884
A21	196,761	18,877	2,045	0	213,593	0	0	0	196,761
A22	(2,081)	9,429	4,923	0	2,425	23,595	7,326	0	14,188
A29	(28)	0	745	0	(773)	0	0	0	(28)
<b>TOTAL Maintenance District Funds</b>	<b>4,002,014</b>	<b>856,419</b>	<b>582,027</b>	<b>0</b>	<b>4,276,406</b>	<b>1,714,815</b>	<b>1,170,099</b>	<b>33,888</b>	<b>4,580,618</b>
<b>TOTAL ALL FUNDS</b>	<b>277,335,403</b>	<b>70,293,779</b>	<b>73,794,367</b>	<b>1</b>	<b>273,834,816</b>	<b>270,672,397</b>	<b>320,039,189</b>	<b>0</b>	<b>227,968,611</b>

\*\* End of Report \*\*

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
40201 Current Secured 1%	4,749,942.04	2,922,510.99	0.00	4,554,467.00	1,631,956.01	64
40204 Current Unsecured 1%	775,800.22	786,275.33	0.00	635,366.00	(150,909.33)	124
40205 Current Unitary	249,698.11	135,436.68	0.00	247,532.00	112,095.32	55
40206 Current Supplemental	170,862.28	51,112.81	0.00	115,000.00	63,887.19	44
40215 Residual Tax Increment	3,707,173.14	2,257,931.99	0.00	3,300,000.00	1,042,068.01	68
40221 RDA Tax Increment - Unsecured	1.64	0.00	0.00	0.00	0.00	0
40225 RDA Pass Thru - Secured	297,452.87	165,182.99	0.00	289,233.00	124,050.01	57
40226 RDA Pass Thru - Unsecured	12.82	222.76	0.00	0.00	(222.76)	-
40228 CAMRPA Statutory Pass-Thru	386,882.00	201,468.00	0.00	394,620.00	193,152.00	51
40231 Prior Unsecured 1%	17,549.10	12,347.93	0.00	10,000.00	(2,347.93)	123
40234 Prior Unsecured Supp 1%	639.21	1,310.69	0.00	1,000.00	(310.69)	131
40260 In Lieu Dept of Fish and Game	0.00	7,759.30	0.00	0.00	(7,759.30)	-
40265 In Lieu Butte Housing Auth	6,525.94	6,830.12	0.00	6,500.00	(330.12)	105
40270 Payment In Lieu of Taxes	4,707.60	2,433.80	0.00	3,000.00	566.20	81
40290 Property Tax In Lieu of VLF	8,368,365.65	4,436,784.25	0.00	8,535,733.00	4,098,948.75	52
40295 Property Tax Admin Fee	(114,542.00)	(58,109.41)	0.00	(116,054.00)	(57,944.59)	50
Total - Property Taxes	18,621,070.62	10,929,498.23	0.00	17,976,397.00	7,046,898.77	61 / 58
40101 Sales Tax	24,280,757.45	11,059,047.66	0.00	21,893,000.00	10,833,952.34	51
40102 Sales Tax Audit	(13,861.53)	(8,339.99)	0.00	(50,000.00)	(41,660.01)	17
40103 Public Safety Augmentation	167,790.39	112,736.54	0.00	180,000.00	67,263.46	63
Total - Sales and Use Taxes	24,434,686.31	11,163,444.21	0.00	22,023,000.00	10,859,555.79	51 / 58
40460 UUT Refunds	(2,398.46)	0.00	0.00	0.00	0.00	0
40490 Utility User Tax - Gas	1,184,370.26	308,839.61	0.00	1,200,000.00	891,160.39	26
40491 Utility User Tax - Electric	4,726,202.27	2,720,549.39	0.00	4,638,000.00	1,917,450.61	59
40492 Utility User Tax - Telecom	324,555.10	161,325.38	0.00	200,000.00	38,674.62	81
40493 Utility User Tax - Water	1,084,373.89	672,518.29	0.00	1,000,000.00	327,481.71	67
Total - Utility Users Tax	7,317,103.06	3,863,232.67	0.00	7,038,000.00	3,174,767.33	55 / 58
40301 Business License Tax	267,261.62	221,015.80	0.00	278,000.00	56,984.20	80
40302 DPBIA Bus License Tax - Zone A	16,388.41	12,160.09	0.00	17,000.00	4,839.91	72
40303 DPBIA Bus License Tax - Zone B	8,681.12	3,531.46	0.00	8,000.00	4,468.54	44
40403 FRNCH FEES-CABLE	969,124.87	245,737.74	0.00	900,000.00	654,262.26	27
40404 Franchise Fees-Gas/Electric	787,861.38	0.00	0.00	734,910.00	734,910.00	0
40405 Franchise Fees-Waste Hauler	1,980,312.52	1,029,754.35	0.00	1,650,000.00	620,245.65	62
40407 Real Property Transfer Tax	454,049.32	279,539.78	0.00	340,000.00	60,460.22	82
40410 Transient Occupancy Tax	2,841,980.86	1,387,669.10	0.00	2,000,000.00	612,330.90	69
40411 Transient Occupancy Tax Audit	11,270.01	0.00	0.00	5,000.00	5,000.00	0
40414 TOT Short Term Rental	146,318.69	79,677.51	0.00	85,000.00	5,322.49	94
Total - Other Taxes	7,483,248.80	3,259,085.83	0.00	6,017,910.00	2,758,824.17	54 / 58
40314 Business License Tax HdL	0.00	525.00	0.00	0.00	(525.00)	-
40501 Animal License	29,869.46	14,517.06	0.00	32,000.00	17,482.94	45
40504 Bicycle License	684.33	266.00	0.00	0.00	(266.00)	-
40506 Bingo License	0.00	50.00	0.00	0.00	(50.00)	-
40509 Cardroom License	1,703.50	1,667.50	0.00	0.00	(1,667.50)	-
40510 Cardroom Employee Work Permit	1,474.50	89.00	0.00	1,200.00	1,111.00	7
40513 Vending Permit	1,583.00	277.00	0.00	2,000.00	1,723.00	14
40514 Solicitor Permit	385.00	77.00	0.00	200.00	123.00	38
40519 Uniform Fire Code Permit	30,827.00	23,953.50	0.00	75,000.00	51,046.50	32
40525 Overload/Wide Load Permit	13,845.80	5,656.00	0.00	8,000.00	2,344.00	71
40528 Vehicle for Hire Permit	730.50	367.50	0.00	3,000.00	2,632.50	12
40534 Hydrant Permit	2,511.50	1,374.50	0.00	1,900.00	525.50	72
40540 Parade Permits	2,361.50	452.00	0.00	5,000.00	4,548.00	9
40541 Street Banner Permit Fees	190.00	49.50	0.00	100.00	50.50	50
40599 Other Licenses & Permits	5,126.00	2,205.50	0.00	5,000.00	2,794.50	44
Total - Licenses and Permits	91,292.09	51,527.06	0.00	133,400.00	81,872.94	39 / 58
41220 Motor Vehicle In Lieu	88,730.86	0.00	0.00	60,000.00	60,000.00	0
41228 Homeowners - 1%	150,945.38	22,434.63	0.00	153,964.00	131,529.37	15
41235 Peace Officers Standards & Trg	86,055.96	11,094.36	0.00	20,000.00	8,905.64	55
41245 Highway Maintenance St Payment	16,500.00	10,500.00	0.00	18,000.00	7,500.00	58
41250 Mandated Cost Reimbursement	42,390.00	42.00	0.00	40,000.00	39,958.00	0
41256 Pers-Emergency Response	189,153.40	0.00	0.00	30,000.00	30,000.00	0



**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2020	Actuals	brances			
41257 Supp-Emergency Response	51,589.51	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
41299 Other State Revenue	3,000,015.00	1,376,332.00	0.00	1,362,210.00	(14,122.00)	101
41499 Other Payments from Gov't Agy	16,141.17	749.17	0.00	1,000.00	250.83	75
Total - Intergovernmental Revenues	3,641,521.28	1,421,152.16	0.00	1,745,174.00	324,021.84	81 / 58
42104 Weed & Lot Cleaning Fee	2,372.00	4,318.60	0.00	1,700.00	(2,618.60)	254
42105 State Mandated Fire Inspection	80,329.00	57,580.00	0.00	60,000.00	2,420.00	96
42107 Animal Control Impound Fees	19,541.08	6,905.50	0.00	20,000.00	13,094.50	35
42108 Feed and Care	7,030.36	3,313.76	0.00	8,000.00	4,686.24	41
42109 Dog Spay/Neuter Fines	6,823.36	2,460.00	0.00	8,000.00	5,540.00	31
42110 Impound Fees	31,205.14	7,080.00	0.00	35,000.00	27,920.00	20
42111 Repossession of Vehicle Fee	1,200.41	615.00	0.00	800.00	185.00	77
42112 Parking Citation Sign-Off Fee	823.00	0.00	0.00	0.00	0.00	0
42120 Surrenders	200.00	0.00	0.00	0.00	0.00	0
42121 Animal Disposal Fees	1,963.00	850.00	0.00	2,500.00	1,650.00	34
42122 Cremation Services	4,968.50	3,420.50	0.00	4,000.00	579.50	86
42123 Animal Adoptions	12,436.50	6,541.00	0.00	15,000.00	8,459.00	44
42124 Microchipping	646.00	267.50	0.00	1,000.00	732.50	27
42417 Abandonment Fee	2,517.00	0.00	0.00	0.00	0.00	0
42600 Other Charges	0.00	550.00	0.00	0.00	(550.00)	-
42601 Parking Fine Admin Fee	1,064.29	1,322.34	0.00	0.00	(1,322.34)	-
42603 Fingerprinting Fee	10,370.50	89.00	0.00	18,000.00	17,911.00	0
42604 Sale of Docs/Publications	12,478.64	7,013.63	0.00	13,000.00	5,986.37	54
42605 Appeals Fee	1,456.00	640.00	0.00	500.00	(140.00)	128
42670 Franchise Review Fee Event	878.58	880.53	0.00	1,000.00	119.47	88
42699 Other Service Charges	1,172.75	0.00	0.00	5,000.00	5,000.00	0
43019 Administrative Fees(PBID/TBID)	19,147.18	12,396.34	0.00	13,740.00	1,343.66	90
Total - Charges for Services	218,623.29	116,243.70	0.00	207,240.00	90,996.30	56 / 58
40524 False Alarm Fines	49,738.57	38,812.17	0.00	32,000.00	(6,812.17)	121
43004 Criminal Fines-Court	152,239.79	40,714.97	0.00	100,000.00	59,285.03	41
43011 Restitution-Court	1,125.20	0.00	0.00	0.00	0.00	0
43016 Parking Fines	491,278.76	120,869.32	0.00	200,000.00	79,130.68	60
43018 Administrative Citations	5,328.60	0.00	0.00	1,000.00	1,000.00	0
Total - Fines & Forfeitures	699,710.92	200,396.46	0.00	333,000.00	132,603.54	60 / 58
44101 Interest on Investments	304,733.84	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	133,422.20	115,586.55	0.00	110,000.00	(5,586.55)	105
44202 Late Fee-Business License	9,506.54	8,500.05	0.00	3,000.00	(5,500.05)	283
44203 Late Fee-DPBIA	722.44	821.76	0.00	0.00	(821.76)	-
44204 Late Fee-Dog License	1,479.87	991.24	0.00	0.00	(991.24)	-
44207 Late Fee-TOT	21,996.21	3,639.38	0.00	0.00	(3,639.38)	-
44220 Bad Check Fee	301.50	213.50	0.00	0.00	(213.50)	-
Total - Use of Money & Property	472,162.60	129,752.48	0.00	113,000.00	(16,752.48)	115 / 58
44501 Cash Over/Short	112.79	(2.39)	0.00	0.00	2.39	-
44505 Miscellaneous Revenues	79,486.28	7,446.56	0.00	10,000.00	2,553.44	74
44506 Credit Card Fees	0.00	454.08	0.00	0.00	(454.08)	-
44512 Reimbursement-Subpeona/Jury Dty	0.00	847.76	0.00	0.00	(847.76)	-
44516 Police Officer-Reimbursement	135.05	0.00	0.00	0.00	0.00	0
44517 Firefighter-Reimbursement	168.54	0.00	0.00	0.00	0.00	0
44518 NCEDC Reimbursement	107,380.22	(32,640.15)	0.00	0.00	32,640.15	-
44519 Reimbursement-Other	56,244.27	128,369.90	0.00	20,000.00	(108,369.90)	642
44521 Crossing Guard Reimbursement	3,961.44	1,540.37	0.00	4,500.00	2,959.63	34
44580 Settlement Proceeds	13,849.44	18,717.40	0.00	0.00	(18,717.40)	-
46007 Sale of Real/Personal Property	11,628.77	6,891.00	0.00	0.00	(6,891.00)	-
46010 Reimb of Damage to City Prop	5,413.33	143.20	0.00	5,000.00	4,856.80	3
Total - Other Revenues	278,380.13	131,767.73	0.00	39,500.00	(92,267.73)	334 / 58
<b>Total Revenues</b>	<b>63,257,799.10</b>	<b>31,266,100.53</b>	<b>0.00</b>	<b>55,626,621.00</b>	<b>24,360,520.47</b>	<b>56 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	18,987,406.03	11,067,387.72	0.00	21,085,018.00	10,017,630.28	52
4006 Salaries - Sign On Bonus	6,000.00	7,000.00	0.00	0.00	(7,000.00)	-
4010 Salaries-Temporary Disability	336,107.77	341,392.46	0.00	0.00	(341,392.46)	-

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals To 6/30/2020	Actuals	brances			Used Budg / Time
4015 Salaries - Holiday Pay	583,247.72	431,896.65	0.00	529,960.00	98,063.35	81
4020 Salaries - Hourly Pay	463,283.52	261,512.80	0.00	243,631.00	(17,881.80)	107
4025 Salaries - Separation Payouts	260,706.31	0.00	0.00	0.00	0.00	0
4030 Salaries-Reserve Officers	0.00	0.00	0.00	8,775.00	8,775.00	0
4050 Salaries - Overtime	2,902,471.24	1,997,780.15	0.00	1,697,386.00	(300,394.15)	118
4051 Salaries - OT Reimbursable	139,018.98	512,795.29	0.00	35,600.00	(477,195.29)	+
4053 OT - Special Event/Emergency	78,387.78	9,985.61	0.00	30,100.00	20,114.39	33
4055 Salaries - Overtime - FLSA	154,827.19	103,394.27	0.00	160,000.00	56,605.73	65
4056 Salaries - CTO Payout	0.00	0.00	0.00	80,000.00	80,000.00	0
4070 Salaries- OES	35,709.04	0.00	0.00	28,300.00	28,300.00	0
4080 Salaries - Light Duty	204,801.50	97,576.58	0.00	0.00	(97,576.58)	-
4585 Empl. Benefit-Fitness Reimb	22,757.02	8,658.08	0.00	29,200.00	20,541.92	30
4590 Employee Benefit-Wellness Phys	36,532.31	125.00	0.00	52,600.00	52,475.00	0
4690 Employee Benefits Other	15,624,278.49	9,519,689.82	0.00	17,215,545.00	7,695,855.18	55
4695 Vol Fire Length of Serv Award	0.00	700.00	0.00	6,000.00	5,300.00	12
<b>Total - Salaries &amp; Employee Benefits</b>	<b>39,835,534.90</b>	<b>24,359,894.43</b>	<b>0.00</b>	<b>41,202,115.00</b>	<b>16,842,220.57</b>	<b>59 / 58</b>
5000 Office Expense	64,209.40	26,259.09	0.00	63,608.00	37,348.91	41
5005 Postage & Mailing	29,151.72	14,874.07	0.00	34,941.00	20,066.93	43
5010 Outside Printing Expense	13,334.45	12,628.01	0.00	22,944.00	10,315.99	55
5015 Film & Processing	176.96	0.00	0.00	0.00	0.00	0
5050 Books/Periodicals/Software	37,450.97	26,418.34	0.00	40,882.00	14,463.66	65
5070 Special Department Expenses	28,298.12	24,918.62	0.00	18,050.00	(6,868.62)	138
5100 Materials and Supplies	63,746.75	25,708.29	0.00	67,979.00	42,270.71	38
5102 Animal Shelter Food	16,618.81	1,460.22	0.00	21,000.00	19,539.78	7
5103 Medications/Animal Care Supply	9,878.58	5,505.29	0.00	15,000.00	9,494.71	37
5105 Small Tools and Equipment	31,910.47	17,756.31	0.00	22,332.00	4,575.69	80
5110 Safety Equipment	46,059.66	104,128.18	0.00	78,548.00	(25,580.18)	133
5120 Clothing/Uniforms	1,680.62	0.00	0.00	0.00	0.00	0
5505 Equipment Maintenance/Repair	27,145.86	10,949.32	0.00	31,590.00	20,640.68	35
5515 Building Maintenance/Repair	27,481.38	808.43	0.00	5,000.00	4,191.57	16
6204 Disposal Service Expenses	0.00	0.00	0.00	900.00	900.00	0
6235 Prisoner Transport	911.73	10,165.31	0.00	10,593.00	427.69	96
6238 Ammunition	48,598.12	21,465.41	0.00	96,324.00	74,858.59	22
6239 Jail Supplies	5,564.23	2,258.83	0.00	6,450.00	4,191.17	35
6240 CSI Supplies	3,573.55	251.79	0.00	3,600.00	3,348.21	7
6241 Range Supplies	9,397.02	2,117.16	0.00	8,400.00	6,282.84	25
6244 Field Services	2,967.69	2,093.00	0.00	3,100.00	1,007.00	68
6246 Battery Supplies	3,888.98	984.61	0.00	2,430.00	1,445.39	41
6247 K-9 Supplies	17,865.92	9,682.16	0.00	15,000.00	5,317.84	65
6250 Donations - Expense	255.00	546.99	0.00	0.00	(546.99)	-
6260 VIPs	1,117.57	0.00	0.00	500.00	500.00	0
6261 Records Purge	246.34	121.59	0.00	1,435.00	1,313.41	8
6268 BINTF Expense	15,000.00	15,000.00	0.00	15,000.00	0.00	100
6280 Uniform Allow. Sworn	77,066.37	38,533.77	0.00	89,130.00	50,596.23	43
6282 Uniform Allow Civilian	17,430.74	5,596.82	0.00	26,350.00	20,753.18	21
6283 Uniform Safety Equip	75,867.93	64,688.29	0.00	83,800.00	19,111.71	77
6284 Uniforms - Turnover	0.00	2,797.21	0.00	4,650.00	1,852.79	60
6285 Uniform - Safety Vests	30,778.18	2,278.04	0.00	46,900.00	44,621.96	5
6289 Crisis Response Unit Equipment	5,382.85	0.00	0.00	12,000.00	12,000.00	0
6721 Related Exam Costs	14.99	1,406.03	0.00	1,000.00	(406.03)	141
7317 Graffiti Prevention Expenses	5,538.92	2,975.83	0.00	6,500.00	3,524.17	46
7330 Aggregate Base	11,337.85	4,043.86	0.00	10,000.00	5,956.14	40
7331 Asphalt Concrete	54,893.59	6,954.68	0.00	106,000.00	99,045.32	7
7332 SS1 Emulsion	10,399.32	49,997.66	0.00	10,000.00	(39,997.66)	500
7334 Road Crack Filler	2,050.64	0.00	0.00	6,400.00	6,400.00	0
7335 Sand	1,124.83	0.00	0.00	900.00	900.00	0
7338 Storm Drain Supplies	22.72	497.88	0.00	1,500.00	1,002.12	33
7340 Traffic Paint	1,033.79	62.09	0.00	5,000.00	4,937.91	1
7341 Thermoplastic	34,630.85	23,276.22	0.00	8,000.00	(15,276.22)	291
7344 Traffic Signs/Hardware	7,214.47	12,572.01	0.00	14,000.00	1,427.99	90
7345 Traffic Signal Hardware/Supp.	25,904.54	31,963.99	0.00	33,000.00	1,036.01	97
7346 Street Lighting Supplies	18,634.11	8,913.85	0.00	16,000.00	7,086.15	56
7370 Collection System Materials	0.00	2,225.94	0.00	0.00	(2,225.94)	-
<b>Total - Materials &amp; Supplies</b>	<b>885,856.59</b>	<b>594,885.19</b>	<b>0.00</b>	<b>1,066,736.00</b>	<b>471,850.81</b>	<b>56 / 58</b>

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 001 - GENERAL**

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2020					Budg / Time
5330 Contractual	882,467.83	487,672.44	0.00	888,606.00	400,933.56	55
5332 Contractual - Special Legal	(8,125.00)	180.00	0.00	0.00	(180.00)	-
5400 Professional Services	566,762.54	219,716.33	20,353.75	401,529.00	161,458.92	60
5401 Audit Services	24,022.49	30,763.17	0.00	30,120.00	(643.17)	102
5405 Legal & Court Costs	0.00	0.00	0.00	7,000.00	7,000.00	0
5415 Landscape Maintenance	3,655.70	1,856.40	0.00	0.00	(1,856.40)	-
5420 Laundry Services	17,838.78	6,672.56	0.00	21,000.00	14,327.44	32
5441 Portable Toilet Program	31,947.43	33,027.95	0.00	0.00	(33,027.95)	-
5550 Maint Agreements- Radios	22,261.11	4,828.74	0.00	48,625.00	43,796.26	10
5555 Maint Agreements Other	38,273.70	29,971.50	0.00	46,060.00	16,088.50	65
6151 Major Litigation Costs	67.50	0.00	0.00	0.00	0.00	0
6216 Sexual Assault Exams	73,350.00	16,244.00	0.00	76,500.00	60,256.00	21
6218 Medical Testing	21,407.00	7,778.00	0.00	32,500.00	24,722.00	24
6220 Specialized Medical Testing	0.00	0.00	0.00	1,414.00	1,414.00	0
6224 Veterinary Expenses	2,390.20	815.01	0.00	7,500.00	6,684.99	11
6430 Claims Medical/Legal Costs	0.00	(207.00)	0.00	0.00	207.00	-
6701 Pre Employment Physicals	6,918.00	1,640.00	0.00	8,390.00	6,750.00	20
6702 Psychological Eval & Services	7,600.00	7,200.00	0.00	9,500.00	2,300.00	76
6703 Employee Counseling	9,861.47	5,159.28	0.00	9,000.00	3,840.72	57
6704 In-Service Medical	4,173.00	6,957.15	0.00	2,993.00	(3,964.15)	232
6706 Drug & Alcohol Testing	5,788.00	1,921.00	0.00	3,990.00	2,069.00	48
6708 Polygraphs	4,700.00	2,400.00	0.00	3,000.00	600.00	80
6710 Fingerprinting	4,867.00	1,810.00	0.00	3,800.00	1,990.00	48
6720 Testing	370.30	0.00	0.00	5,500.00	5,500.00	0
7202 Fair St Detent Pnd Mon & Main	32.15	0.00	0.00	1,750.00	1,750.00	0
7347 Weed Control	31,150.00	16,545.32	0.00	21,150.00	4,604.68	78
7374 Downtown Trash Pick-up	(700.00)	0.00	0.00	22,000.00	22,000.00	0
7375 Sweeping/Trash Disposal	402.00	78.33	0.00	625.00	546.67	13
7380 Pest Control	1,080.00	540.00	0.00	1,500.00	960.00	36
7394 Hazardous Materials Disposal	3,033.86	0.00	0.00	5,500.00	5,500.00	0
7413 Outside Repairs/Services Other	18,140.24	4,998.82	0.00	19,800.00	14,801.18	25
Total - Purchased Services	1,773,735.30	888,569.00	20,353.75	1,679,352.00	770,429.25	54 / 58
8898 Capital Lease Principal	458,182.16	332,556.30	0.00	470,475.00	137,918.70	71
8899 Capital Lease Interest	89,099.36	49,533.68	0.00	76,806.00	27,272.32	64
Total - Debt Service	547,281.52	382,089.98	0.00	547,281.00	165,191.02	70 / 58
7992 Capital Projects OH Allocation	68,153.16	29,050.66	0.00	0.00	(29,050.66)	-
8800 Major Cap Projects-Capitalize	988,106.74	413,434.16	243,424.10	6,520,188.00	5,863,329.74	10
8801 Major Cap Proj-Non Capitalize	1,074,330.97	319,966.15	18,813.29	0.00	(338,779.44)	-
Total - Capital Projects	2,130,590.87	762,450.97	262,237.39	6,520,188.00	5,495,499.64	16 / 58
5140 Advertising/Marketing	20,748.20	4,940.06	0.00	31,584.00	26,643.94	16
5160 Licenses/Permits/Fees	5,081.00	4,577.00	0.00	8,195.00	3,618.00	56
5240 Taxes	760.06	406.95	0.00	350.00	(56.95)	116
5300 Lease/Rental Expense	10,447.46	5,112.22	0.00	37,902.00	32,789.78	13
5370 Memberships/Dues	64,298.61	22,694.00	0.00	65,811.00	43,117.00	34
5385 Business Expenses	24,132.38	17,614.81	0.00	24,336.00	6,721.19	72
5386 Conference Expenses	17,874.76	100.00	0.00	24,660.00	24,560.00	0
5390 Training	318,621.40	100,820.47	0.00	422,075.00	321,254.53	24
5391 City-Wide Training Program	1,245.00	271.00	0.00	5,000.00	4,729.00	5
5396 Plan Maintenance Expense	0.00	515.25	0.00	0.00	(515.25)	-
5465 Solid Waste Disposal	6,804.78	1,492.20	0.00	10,635.00	9,142.80	14
5480 Communications	306,298.98	158,801.15	0.00	298,335.00	139,533.85	53
6050 Elections	13,838.37	2,106.23	0.00	98,000.00	95,893.77	2
6053 Boards and Commissions Expense	0.00	3,480.50	0.00	2,000.00	(1,480.50)	174
6054 Homeless Task Force	216.00	0.00	0.00	1,500.00	1,500.00	0
6056 Meeting Expenses	1,215.06	4,924.85	0.00	3,500.00	(1,424.85)	141
6108 LAFCO Operations	193,501.10	197,012.53	0.00	270,000.00	72,987.47	73
6109 Economic Services	105,517.50	12,865.00	31,824.50	118,790.00	74,100.50	38
6114 Council Broadcasts	17,099.15	8,016.24	0.00	13,500.00	5,483.76	59
6115 DCBA Contract	26,017.84	14,913.20	0.00	27,500.00	12,586.80	54
6117 Public Relations Expenses	179.65	0.00	0.00	2,000.00	2,000.00	0
6150 Municipal Code Update	3,978.21	3,849.59	0.00	6,000.00	2,150.41	64
6200 Background Expenses	22,141.95	15,800.00	0.00	7,000.00	(8,800.00)	226
6249 Special Events Expense	1,748.53	0.00	0.00	2,500.00	2,500.00	0

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

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**Fund: 001 - GENERAL**

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2020					Budg / Time
6667 Public Information Officer Exp	21.43	370.33	0.00	0.00	(370.33)	-
6730 Damaged Property Reimbursement	0.00	0.00	0.00	475.00	475.00	0
Total - Other Expenses	1,161,787.42	580,683.58	31,824.50	1,481,648.00	869,139.92	41 / 58
7500 Non-Recurring Operating	48,916.16	0.00	0.00	20,250.00	20,250.00	0
Total - Non-Recurring Operating	48,916.16	0.00	0.00	20,250.00	20,250.00	0 / 58
5030 Insurance	1,205,588.00	667,998.00	0.00	1,466,745.00	798,747.00	46
5260 Fuel	366,931.18	164,390.96	0.00	413,653.00	249,262.04	40
5455 Electric	795,513.39	428,774.75	0.00	941,148.00	512,373.25	46
5456 Natural Gas	27,438.20	8,934.63	0.00	31,680.00	22,745.37	28
5460 Water	25,725.48	19,302.75	0.00	32,631.00	13,328.25	59
5510 Vehicle Maintenance/Repair	950,415.85	330,799.69	0.00	1,152,025.00	821,225.31	29
7993 Indirect Cost Allocation	(1,918,091.04)	(663,599.32)	0.00	(1,990,798.00)	(1,327,198.68)	33
7994 Building Main Allocation	937,935.00	350,257.00	0.00	1,032,820.00	682,563.00	34
7996 Info Systems Allocation	1,803,879.15	710,480.00	0.00	1,926,233.00	1,215,753.00	37
Total - Allocations	4,195,335.21	2,017,338.46	0.00	5,006,137.00	2,988,798.54	40 / 58
Total Expenditures	50,579,037.97	29,585,911.61	314,415.64	57,523,707.00	27,623,379.75	52 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	12,678,761.13	1,680,188.92	(314,415.64)	(1,897,086.00)	(3,262,859.28)	-72 / 58
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3211 Traffic Safety	2,394.00	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	398,275.00	0.00	0.00	0.00	0.00	0
Total Transfers IN	2,550,669.00	723,333.32	0.00	2,170,000.00	1,446,666.68	33 / 58
Operating Transfers OUT						
9002 Park	(3,241,151.83)	(1,004,775.63)	0.00	(4,402,380.00)	3,397,604.37	23
9003 Emergency Reserve	(6,238,094.34)	(466,666.68)	0.00	(1,400,000.00)	933,333.32	33
9006 Compensated Absence Reserve	(539,054.00)	0.00	0.00	0.00	0.00	0
9010 Treasury	0.00	0.00	0.00	(23,799.00)	23,799.00	0
9050 Donations	0.00	0.00	0.00	(2,620.00)	2,620.00	0
9051 Arts and Culture	28,346.00	0.00	0.00	0.00	0.00	0
9052 Warming/Cooling Center	0.00	0.00	0.00	(860,000.00)	860,000.00	0
9098 Fed Local Law Enforce Blk Grnt	(138.34)	(55.32)	0.00	(166.00)	110.68	33
9099 Supplemental Law Enforce Serv	(6,163.34)	(2,428.00)	0.00	(7,284.00)	4,856.00	33
9100 Grants - Operating Activities	21,592.02	(41,015.68)	0.00	(123,047.00)	82,031.32	33
9210 PEG - Public, Education, Gov	0.00	0.00	0.00	(13,645.00)	13,645.00	0
9212 Transportation	0.00	0.00	0.00	(38.00)	38.00	0
9213 Abandon Vehicle Abatement	0.00	0.00	0.00	(116,358.00)	116,358.00	0
9312 Remediation Fund	(133,754.03)	(29,774.83)	0.00	(585,100.00)	555,325.17	5
9315 General Plan Reserve	(83,333.34)	(33,333.32)	0.00	(100,000.00)	66,666.68	33
9392 LOW-MOD Housing Asset Fund	0.00	0.00	0.00	(4,667.00)	4,667.00	0
9400 Capital Projects	0.00	0.00	0.00	(1,623.00)	1,623.00	0
9850 Sewer	0.00	0.00	0.00	(15,792.00)	15,792.00	0
9853 Parking Revenue	0.00	0.00	0.00	(3,673.00)	3,673.00	0
9856 Airport	14,222.16	0.00	0.00	(495.00)	495.00	0
9857 Airport Improvement Grants	0.00	0.00	0.00	(1,405,000.00)	1,405,000.00	0
9863 Subdivisions	0.00	0.00	0.00	(102.00)	102.00	0
9871 Private Development - Building	43,677.88	0.00	0.00	(23,380.00)	23,380.00	0
9872 Private Development - Planning	19,415.02	0.00	0.00	0.00	0.00	0
9873 Private Development - Engineer	6,833.00	0.00	0.00	(444.00)	444.00	0
9874 Private Development - Fire	9,666.72	0.00	0.00	(276.00)	276.00	0
9902 Unemployment Insurance Reserve	0.00	0.00	0.00	(14,238.00)	14,238.00	0
9904 Pension Stabilization Trust	400,000.00	0.00	0.00	0.00	0.00	0
9929 Central Garage	0.00	0.00	0.00	(5,494.00)	5,494.00	0
9930 Municipal Buildings Mtce	0.00	0.00	0.00	(63,129.00)	63,129.00	0
9931 Technology Replacement	(115,998.34)	(116,666.68)	0.00	(463,622.00)	346,955.32	25
9932 Fleet Replacement	(291,666.66)	(300,000.00)	0.00	(900,000.00)	600,000.00	33
9933 Facility Maintenance Reserve	(145,833.34)	(91,666.68)	0.00	(275,000.00)	183,333.32	33
9934 Prefund Equip Liab Reserve	(125,000.00)	0.00	0.00	0.00	0.00	0

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
9935 Information Systems	0.00	0.00	0.00	(66,169.00)	66,169.00	0
9938 Prefund Equip Liab Res-Fire	143,052.00	(213,320.00)	0.00	(213,320.00)	0.00	100
9941 Maintenance District Admin	(33,891.34)	0.00	0.00	(33,888.00)	33,888.00	0
9943 Public Infrastructure Replcmt	(1,266,236.76)	(51,069.02)	0.00	(1,254,000.00)	1,202,930.98	4
Total Transfers OUT	(11,533,510.86)	(2,350,771.84)	0.00	(12,378,749.00)	10,027,977.16	19 / 58
Total Other Financing Sources	(10,871,691.62)	(1,627,438.52)	0.00	(10,208,749.00)	(8,581,310.48)	16 / 58
Excess Deficiency After Financing Sources / (Uses)	1,807,069.51	52,750.40	(314,415.64)	(12,105,835.00)	(11,844,169.76)	
Beginning Fund Balance	12,926,193.89	14,733,263.40	0.00	14,733,263.40		
Ending Fund Balance	14,733,263.40	14,786,013.80	(314,415.64)	2,627,428.40		
Ending Cash Balance	9,208,124.56	14,156,093.32				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 002 - PARK

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
42501 Park Use Fees	9,725.07	377.50	0.00	17,000.00	16,622.50	2
42699 Other Service Charges	1,992.50	(268.00)	0.00	5,000.00	5,268.00	0
Total - Charges for Services	11,717.57	109.50	0.00	22,000.00	21,890.50	0 / 58
43018 Administrative Citations	0.00	25.00	0.00	4,000.00	3,975.00	1
Total - Fines & Forfeitures	0.00	25.00	0.00	4,000.00	3,975.00	1 / 58
44101 Interest on Investments	(1,668.78)	0.00	0.00	0.00	0.00	0
44131 Lease-Bidwell Park Golf Course	45,452.26	17,500.00	0.00	40,000.00	22,500.00	44
44140 Concession Income	807.45	0.00	0.00	3,000.00	3,000.00	0
Total - Use of Money & Property	44,590.93	17,500.00	0.00	43,000.00	25,500.00	41 / 58
46010 Reimb of Damage to City Prop	4,207.95	0.00	0.00	1,000.00	1,000.00	0
Total - Other Revenues	4,207.95	0.00	0.00	1,000.00	1,000.00	0 / 58
<b>Total Revenues</b>	<b>60,516.45</b>	<b>17,634.50</b>	<b>0.00</b>	<b>70,000.00</b>	<b>52,365.50</b>	<b>25 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	814,297.43	460,354.85	0.00	1,000,907.00	540,552.15	46
4015 Salaries - Holiday Pay	7,249.02	3,716.91	0.00	12,500.00	8,783.09	30
4020 Salaries - Hourly Pay	99,262.35	69,537.46	0.00	0.00	(69,537.46)	-
4025 Salaries - Separation Payouts	648.33	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	44,939.57	22,195.08	0.00	30,199.00	8,003.92	73
4080 Salaries - Light Duty	8,747.52	554.56	0.00	0.00	(554.56)	-
4520 Employee Benefit - PERS	17.50	0.00	0.00	0.00	0.00	0
4690 Employee Benefits Other	681,453.46	405,350.46	0.00	784,333.00	378,982.54	52
Total - Salaries & Employee Benefits	1,656,615.18	961,709.32	0.00	1,827,939.00	866,229.68	53 / 58
5000 Office Expense	731.07	286.15	0.00	1,000.00	713.85	29
5005 Postage & Mailing	481.14	42.48	0.00	500.00	457.52	8
5010 Outside Printing Expense	386.10	0.00	0.00	1,000.00	1,000.00	0
5050 Books/Periodicals/Software	864.00	0.00	0.00	800.00	800.00	0
5100 Materials and Supplies	31,375.44	14,558.69	0.00	39,000.00	24,441.31	37
5105 Small Tools and Equipment	13,805.64	3,942.32	0.00	7,535.00	3,592.68	52
5110 Safety Equipment	4,294.90	5,941.24	0.00	8,575.00	2,633.76	69
5120 Clothing/Uniforms	6,373.46	2,228.80	0.00	5,585.00	3,356.20	40
5505 Equipment Maintenance/Repair	3,295.12	1,779.17	0.00	3,810.00	2,030.83	47
5515 Building Maintenance/Repair	1,801.51	2,400.79	0.00	10,000.00	7,599.21	24
6280 Uniform Allow. Sworn	0.00	0.00	0.00	1,050.00	1,050.00	0
7320 Custodial Supplies	11,209.70	2,937.54	0.00	8,000.00	5,062.46	37
7371 Landscape Maintenance Supplies	6,917.63	1,589.05	0.00	10,000.00	8,410.95	16
Total - Materials & Supplies	81,535.71	35,706.23	0.00	96,855.00	61,148.77	37 / 58
5330 Contractual	130,214.67	147,632.80	123,238.00	365,147.00	94,276.20	74
5400 Professional Services	1,074.65	373.23	0.00	2,630.00	2,256.77	14
5415 Landscape Maintenance	420,189.09	206,216.42	0.00	367,000.00	160,783.58	56
5420 Laundry Services	2,380.77	913.85	0.00	3,100.00	2,186.15	29
5440 Janitorial Services	14,911.26	10,961.39	0.00	18,000.00	7,038.61	61
5522 Radio Maintenance & Repair	0.00	0.00	0.00	285.00	285.00	0
5535 Maint Agrmt- Software	0.00	0.00	0.00	485.00	485.00	0
7203 Elderberry Site Monitor & Main	0.00	0.00	0.00	500.00	500.00	0
7372 Compost Testing Service	250.00	275.00	0.00	0.00	(275.00)	-
7375 Sweeping/Trash Disposal	6,733.73	2,050.00	0.00	15,000.00	12,950.00	14
7413 Outside Repairs/Services Other	4,991.52	0.00	0.00	0.00	0.00	0
Total - Purchased Services	580,745.69	368,422.69	123,238.00	772,147.00	280,486.31	64 / 58
7992 Capital Projects OH Allocation	9,821.41	237.58	0.00	0.00	(237.58)	-
8800 Major Cap Projects-Capitalize	234,692.43	0.00	0.00	927,485.00	927,485.00	0
8801 Major Cap Proj-Non Capitalize	88,916.59	57,727.92	44,466.99	0.00	(102,194.91)	-
Total - Capital Projects	333,430.43	57,965.50	44,466.99	927,485.00	825,052.51	11 / 58
5140 Advertising/Marketing	116.94	18.00	0.00	500.00	482.00	4
5160 Licenses/Permits/Fees	2,989.91	2,366.75	0.00	5,617.00	3,250.25	42
5300 Lease/Rental Expense	2,337.80	103.03	0.00	8,665.00	8,561.97	1
5370 Memberships/Dues	1,320.00	129.00	0.00	1,700.00	1,571.00	8
5390 Training	4,783.62	1,773.13	0.00	11,000.00	9,226.87	16

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 002 - PARK**

<b>Budget Year: 2021</b>	<b>Prior Year's Actuals To 6/30/2020</b>	<b>Year To Date Actuals</b>	<b>Encum- brances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Used Budg / Time</b>
5465 Solid Waste Disposal	336.92	0.00	0.00	500.00	500.00	0
5480 Communications	22,649.52	9,403.90	0.00	24,500.00	15,096.10	38
7322 CARD Park Expenses	93,680.81	41,211.24	0.00	90,700.00	49,488.76	45
7451 Volunteer Mat and Supplies	1,596.67	530.40	0.00	2,185.00	1,654.60	24
7452 Volunteer Small Tools & Equip	1,914.37	107.93	0.00	1,520.00	1,412.07	7
7453 Volunteer Training	414.79	0.00	0.00	582.00	582.00	0
7454 Water Quality Testing	3,992.79	2,140.00	0.00	4,000.00	1,860.00	54
Total - Other Expenses	<u>136,134.14</u>	<u>57,783.38</u>	<u>0.00</u>	<u>151,469.00</u>	<u>93,685.62</u>	<u>38 / 58</u>
Total - Depreciation	0.00	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	56,588.00	31,901.00	0.00	70,051.00	38,150.00	46
5260 Fuel	26,737.54	16,053.25	0.00	55,072.00	39,018.75	29
5455 Electric	34,499.36	16,144.11	0.00	46,289.00	30,144.89	35
5460 Water	123,454.04	75,957.25	0.00	157,736.00	81,778.75	48
5510 Vehicle Maintenance/Repair	99,208.05	40,101.69	0.00	102,399.00	62,297.31	39
7993 Indirect Cost Allocation	283,031.04	92,202.68	0.00	276,608.00	184,405.32	33
7994 Building Main Allocation	31,152.00	11,600.00	0.00	34,206.00	22,606.00	34
7996 Info Systems Allocation	46,924.28	18,245.00	0.00	51,373.00	33,128.00	36
Total - Allocations	<u>701,594.31</u>	<u>302,204.98</u>	<u>0.00</u>	<u>793,734.00</u>	<u>491,529.02</u>	<u>38 / 58</u>
Total Expenditures	<u>3,490,055.46</u>	<u>1,783,792.10</u>	<u>167,704.99</u>	<u>4,569,629.00</u>	<u>2,618,131.91</u>	<u>43 / 58</u>
Excess Deficiency Before						
Financing Sources / (Uses)	<u>(3,429,539.01)</u>	<u>(1,766,157.60)</u>	<u>(167,704.99)</u>	<u>(4,499,629.00)</u>	<u>(2,565,766.41)</u>	<u>43 / 58</u>
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	<u>3,495,394.01</u>	<u>1,004,775.63</u>	<u>0.00</u>	<u>4,402,380.00</u>	<u>3,397,604.37</u>	<u>23</u>
Total Transfers IN	<u>3,495,394.01</u>	<u>1,004,775.63</u>	<u>0.00</u>	<u>4,402,380.00</u>	<u>3,397,604.37</u>	<u>23 / 58</u>
Operating Transfers OUT						
9100 Grants - Operating Activities	<u>(26,590.70)</u>	<u>(17,945.32)</u>	<u>0.00</u>	<u>(53,836.00)</u>	<u>35,890.68</u>	<u>33</u>
Total Transfers OUT	<u>(26,590.70)</u>	<u>(17,945.32)</u>	<u>0.00</u>	<u>(53,836.00)</u>	<u>35,890.68</u>	<u>33 / 58</u>
Total Other Financing Sources	<u>3,468,803.31</u>	<u>986,830.31</u>	<u>0.00</u>	<u>4,348,544.00</u>	<u>3,361,713.69</u>	<u>23 / 58</u>
Excess Deficiency After						
Financing Sources / (Uses)	<u>39,264.30</u>	<u>(779,327.29)</u>	<u>(167,704.99)</u>	<u>(151,085.00)</u>	<u>795,947.28</u>	
Beginning Fund Balance	<u>(3,599.00)</u>	<u>35,665.30</u>	<u>0.00</u>	<u>35,665.30</u>		
Ending Fund Balance	<u>35,665.30</u>	<u>(743,661.99)</u>	<u>(167,704.99)</u>	<u>(115,419.70)</u>		
Ending Cash Balance	<u>225,142.87</u>	<u>(773,644.64)</u>				



**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 212 - TRANSPORTATION**

<b>Budget Year: 2021</b>	<b>Prior Year's Actuals To 6/30/2020</b>	<b>Year To Date Actuals</b>	<b>Encumbrances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Used Budg / Time</b>
<b>Revenues</b>						
41239 TDA-SB325 (LTF)	1,892,345.00	1,786,221.37	0.00	3,193,856.00	1,407,634.63	56
41399 Other County Payments	1,260.00	1,260.00	0.00	0.00	(1,260.00)	-
Total - Intergovernmental Revenues	1,893,605.00	1,787,481.37	0.00	3,193,856.00	1,406,374.63	56 / 58
42216 Bicycle Locker Lease	270.00	0.00	0.00	0.00	0.00	0
Total - Charges for Services	270.00	0.00	0.00	0.00	0.00	0 / 58
44101 Interest on Investments	51,995.17	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	690.00	4,700.00	0.00	20,820.00	16,120.00	23
Total - Use of Money & Property	52,685.17	4,700.00	0.00	20,820.00	16,120.00	23 / 58
<b>Total Revenues</b>	<b>1,946,560.17</b>	<b>1,792,181.37</b>	<b>0.00</b>	<b>3,214,676.00</b>	<b>1,422,494.63</b>	<b>56 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	121,103.17	82,936.91	0.00	274,485.00	191,548.09	30
4020 Salaries - Hourly Pay	8,025.00	339.25	0.00	0.00	(339.25)	-
4025 Salaries - Separation Payouts	719.41	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	500.04	740.48	0.00	0.00	(740.48)	-
4690 Employee Benefits Other	85,074.45	60,662.14	0.00	204,272.00	143,609.86	30
Total - Salaries & Employee Benefits	215,422.07	144,678.78	0.00	478,757.00	334,078.22	30 / 58
5000 Office Expense	7.60	203.39	0.00	0.00	(203.39)	-
5010 Outside Printing Expense	26.81	0.00	0.00	0.00	0.00	0
5050 Books/Periodicals/Software	3,172.49	7,346.30	0.00	5,169.00	(2,177.30)	142
5100 Materials and Supplies	54.72	0.00	0.00	95.00	95.00	0
5105 Small Tools and Equipment	0.00	86.18	0.00	1,000.00	913.82	9
5515 Building Maintenance/Repair	820.68	0.00	0.00	1,500.00	1,500.00	0
7320 Custodial Supplies	1,572.30	0.00	0.00	1,800.00	1,800.00	0
Total - Materials & Supplies	5,654.60	7,635.87	0.00	9,564.00	1,928.13	80 / 58
5330 Contractual	22,732.55	10,746.64	0.00	29,315.00	18,568.36	37
5440 Janitorial Services	23,353.00	3,003.18	0.00	8,600.00	5,596.82	35
7375 Sweeping/Trash Disposal	417.52	0.00	0.00	2,600.00	2,600.00	0
7380 Pest Control	259.00	125.00	0.00	190.00	65.00	66
7413 Outside Repairs/Services Other	576.50	0.00	0.00	500.00	500.00	0
7425 Transit Services	28,595.40	6,454.00	0.00	70,000.00	63,546.00	9
Total - Purchased Services	75,933.97	20,328.82	0.00	111,205.00	90,876.18	18 / 58
7992 Capital Projects OH Allocation	102,670.11	4,803.25	0.00	0.00	(4,803.25)	-
8800 Major Cap Projects-Capitalize	133,028.71	5,020.71	0.00	4,794,716.00	4,789,695.29	0
8801 Major Cap Proj-Non Capitalize	76,385.98	13,986.71	68,353.63	0.00	(82,340.34)	-
Total - Capital Projects	312,084.80	23,810.67	68,353.63	4,794,716.00	4,702,551.70	2 / 58
5071 Bike Incentive Program	150.00	0.00	0.00	600.00	600.00	0
5140 Advertising/Marketing	0.00	0.00	0.00	1,050.00	1,050.00	0
5370 Memberships/Dues	315.00	0.00	0.00	285.00	285.00	0
5390 Training	5,252.67	(354.40)	0.00	10,000.00	10,354.40	0
5465 Solid Waste Disposal	0.00	0.00	0.00	250.00	250.00	0
5480 Communications	2,880.42	1,154.63	0.00	2,500.00	1,345.37	46
Total - Other Expenses	8,598.09	800.23	0.00	14,685.00	13,884.77	5 / 58
Total - Depreciation	0.00	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	10,296.00	5,971.00	0.00	13,107.00	7,136.00	46
5455 Electric	4,081.86	1,171.30	0.00	8,527.00	7,355.70	14
5460 Water	766.15	409.44	0.00	1,069.00	659.56	38
7993 Indirect Cost Allocation	68,259.00	23,913.68	0.00	71,741.00	47,827.32	33
7994 Building Main Allocation	11,046.00	4,112.00	0.00	12,130.00	8,018.00	34
7996 Info Systems Allocation	9,873.66	3,513.00	0.00	11,149.00	7,636.00	32
Total - Allocations	104,322.67	39,090.42	0.00	117,723.00	78,632.58	33 / 58
<b>Total Expenditures</b>	<b>722,016.20</b>	<b>236,344.79</b>	<b>68,353.63</b>	<b>5,526,650.00</b>	<b>5,221,951.58</b>	<b>6 / 58</b>
Excess Deficiency Before Financing Sources / (Uses)	1,224,543.97	1,555,836.58	(68,353.63)	(2,311,974.00)	(3,799,456.95)	-64 / 58

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 212 - TRANSPORTATION

Budget Year: 2021

	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	38.00	38.00	0
3853 Parking Revenue	11,624.00	0.00	0.00	0.00	0.00	0
Total Transfers IN	11,624.00	0.00	0.00	38.00	38.00	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	(88,376.00)	(33,333.32)	0.00	(99,962.00)	(66,628.68)	33 / 58
Excess Deficiency After Financing Sources / (Uses)	1,136,167.97	1,522,503.26	(68,353.63)	(2,411,936.00)	(3,866,085.63)	
Beginning Fund Balance	1,755,806.90	2,891,974.87	0.00	2,891,974.87		
Ending Fund Balance	2,891,974.87	4,414,478.13	(68,353.63)	480,038.87		
Ending Cash Balance	3,095,441.64	4,409,488.72				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 307 - GAS TAX

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
41181 RSTP Exchange	1,279,469.28	0.00	0.00	1,200,000.00	1,200,000.00	0
41201 State Gas Tax-Sec 2105	571,887.77	296,055.47	0.00	594,252.00	298,196.53	50
41204 State Gas Tax-Sec 2106	320,768.23	168,394.56	0.00	337,276.00	168,881.44	50
41207 State Gas Tax-Sec 2107	722,117.19	408,780.63	0.00	714,890.00	306,109.37	57
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	773,046.72	434,127.60	0.00	947,251.00	513,123.40	46
41213 State Gas Tax - SB1	1,928,513.26	1,030,843.86	0.00	1,926,812.00	895,968.14	53
41214 State Gas Tax-SB1 Loan Repaymt	126,037.37	0.00	0.00	0.00	0.00	0
Total - Intergovernmental Revenues	5,731,839.82	2,348,202.12	0.00	5,730,481.00	3,382,278.88	41 / 58
44101 Interest on Investments	84,369.45	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	84,369.45	0.00	0.00	0.00	0.00	0 / 58
<b>Total Revenues</b>	<b>5,816,209.27</b>	<b>2,348,202.12</b>	<b>0.00</b>	<b>5,730,481.00</b>	<b>3,382,278.88</b>	<b>41 / 58</b>
<b>Expenditures</b>						
7992 Capital Projects OH Allocation	101,913.75	64,053.12	0.00	0.00	(64,053.12)	-
8800 Major Cap Projects-Capitalize	1,713,428.98	1,124,666.40	0.00	6,014,796.00	4,890,129.60	19
8801 Major Cap Proj-Non Capitalize	241,304.25	249,866.15	155,292.19	0.00	(405,158.34)	-
Total - Capital Projects	2,056,646.98	1,438,585.67	155,292.19	6,014,796.00	4,420,918.14	26 / 58
<b>Total Expenditures</b>	<b>2,056,646.98</b>	<b>1,438,585.67</b>	<b>155,292.19</b>	<b>6,014,796.00</b>	<b>4,420,918.14</b>	<b>26 / 58</b>
Excess Deficiency Before Financing Sources / (Uses)	3,759,562.29	909,616.45	(155,292.19)	(284,315.00)	(1,038,639.26)	-265 / 58
<b>Other Sources / Uses</b>						
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
<b>Total Other Financing Sources</b>	<b>(2,050,000.00)</b>	<b>(683,333.32)</b>	<b>0.00</b>	<b>(2,050,000.00)</b>	<b>(1,366,666.68)</b>	<b>33 / 58</b>
Excess Deficiency After Financing Sources / (Uses)	1,709,562.29	226,283.13	(155,292.19)	(2,334,315.00)	(2,405,305.94)	
Beginning Fund Balance	2,881,579.45	4,591,141.74	0.00	4,591,141.74		
Ending Fund Balance	4,591,141.74	4,817,424.87	(155,292.19)	2,256,826.74		
Ending Cash Balance	4,444,315.48	4,825,673.94				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 321 - SEWER-WPCP CAPACITY

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
42303 Assmnt In-Lieu of San Swr Fee	51,435.78	27,699.82	0.00	33,700.00	6,000.18	82
42307 WPCP Capacity Dev Fees	1,453,196.18	738,661.93	0.00	1,250,000.00	511,338.07	59
Total - Charges for Services	<u>1,504,631.96</u>	<u>766,361.75</u>	<u>0.00</u>	<u>1,283,700.00</u>	<u>517,338.25</u>	<u>60 / 58</u>
44101 Interest on Investments	(8,981.34)	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	<u>(8,981.34)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 / 58</u>
Total Revenues	<u>1,495,650.62</u>	<u>766,361.75</u>	<u>0.00</u>	<u>1,283,700.00</u>	<u>517,338.25</u>	<u>60 / 58</u>
<b>Expenditures</b>						
8000 Debt Principal	0.00	0.00	0.00	2,634,409.00	2,634,409.00	0
8200 Debt Interest	429,959.36	(160,898.39)	0.00	(200,981.00)	(40,082.61)	80
Total - Debt Service	<u>429,959.36</u>	<u>(160,898.39)</u>	<u>0.00</u>	<u>2,433,428.00</u>	<u>2,594,326.39</u>	<u>0 / 58</u>
7992 Capital Projects OH Allocation	7.29	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	3,276,129.00	3,276,129.00	0
8801 Major Cap Proj-Non Capitalize	243.09	0.00	0.00	0.00	0.00	0
Total - Capital Projects	<u>250.38</u>	<u>0.00</u>	<u>0.00</u>	<u>3,276,129.00</u>	<u>3,276,129.00</u>	<u>0 / 58</u>
Total Expenditures	<u>430,209.74</u>	<u>(160,898.39)</u>	<u>0.00</u>	<u>5,709,557.00</u>	<u>5,870,455.39</u>	<u>0 / 58</u>
Excess Deficiency Before						
Financing Sources / (Uses)	<u>1,065,440.88</u>	<u>927,260.14</u>	<u>0.00</u>	<u>(4,425,857.00)</u>	<u>(5,353,117.14)</u>	<u>-21 / 58</u>
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3850 Sewer	2,356,756.00	651,011.32	0.00	1,953,034.00	1,302,022.68	33
Total Transfers IN	<u>2,356,756.00</u>	<u>651,011.32</u>	<u>0.00</u>	<u>1,953,034.00</u>	<u>1,302,022.68</u>	<u>33 / 58</u>
Operating Transfers OUT						
9852 Sewer Debt Service	0.00	0.00	0.00	(1,573,277.00)	1,573,277.00	0
9871 Private Development - Building	(8,425.94)	0.00	0.00	(6,419.00)	6,419.00	0
9872 Private Development - Planning	(3,460.65)	0.00	0.00	0.00	0.00	0
9873 Private Development - Engineer	(1,805.56)	0.00	0.00	(6,419.00)	6,419.00	0
9874 Private Development - Fire	(1,354.17)	0.00	0.00	0.00	0.00	0
Total Transfers OUT	<u>(15,046.32)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,586,115.00)</u>	<u>-1,586,115.00</u>	<u>0 / 58</u>
Total Other Financing Sources	<u>2,341,709.68</u>	<u>651,011.32</u>	<u>0.00</u>	<u>366,919.00</u>	<u>(284,092.32)</u>	<u>177 / 58</u>
Excess Deficiency After						
Financing Sources / (Uses)	<u>3,407,150.56</u>	<u>1,578,271.46</u>	<u>0.00</u>	<u>(4,058,938.00)</u>	<u>(5,637,209.46)</u>	
Beginning Fund Balance	<u>(20,463,519.04)</u>	<u>(17,056,368.48)</u>	<u>0.00</u>	<u>(17,056,368.48)</u>		
Ending Fund Balance	<u>(17,056,368.48)</u>	<u>(15,478,097.02)</u>	<u>0.00</u>	<u>(21,115,306.48)</u>		
Ending Cash Balance	<u>435,759.93</u>	<u>(822,542.42)</u>				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
42301 Sewer Service Fees	11,799,472.08	4,782,848.70	0.00	11,710,000.00	6,927,151.30	41
42302 Sewer Application Fee	46,184.00	32,418.00	0.00	30,000.00	(2,418.00)	108
42303 Assmnt In-Lieu of San Swr Fee	0.00	0.00	0.00	9,800.00	9,800.00	0
42306 Sewer Lift Station Mtce Fee	127,162.05	77,189.35	0.00	100,000.00	22,810.65	77
42308 Sewer In-Lieu Petition Fee	15,998.18	8,219.54	0.00	6,000.00	(2,219.54)	137
42370 Industrial User Waste Test Fee	380,944.30	4,912.00	0.00	200,000.00	195,088.00	2
Total - Charges for Services	12,369,760.61	4,905,587.59	0.00	12,055,800.00	7,150,212.41	41 / 58
44101 Interest on Investments	197,751.78	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	23,261.82	206.82	0.00	0.00	(206.82)	-
Total - Use of Money & Property	221,013.60	206.82	0.00	0.00	(206.82)	999 / 58
49001 Capital Contribution/Grants	8,816,907.30	0.00	0.00	0.00	0.00	0
Total - Transfers In	8,816,907.30	0.00	0.00	0.00	0.00	0 / 58
<b>Total Revenues</b>	<b>21,407,681.51</b>	<b>4,905,794.41</b>	<b>0.00</b>	<b>12,055,800.00</b>	<b>7,150,005.59</b>	<b>41 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	1,351,054.52	817,355.49	0.00	1,708,025.00	890,669.51	48
4006 Salaries - Sign On Bonus	0.00	4,000.00	0.00	0.00	(4,000.00)	-
4015 Salaries - Holiday Pay	7,792.94	5,115.81	0.00	7,200.00	2,084.19	71
4020 Salaries - Hourly Pay	33,736.57	7,808.40	0.00	0.00	(7,808.40)	-
4025 Salaries - Separation Payouts	19,468.16	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	40,653.53	16,509.65	0.00	7,500.00	(9,009.65)	220
4080 Salaries - Light Duty	40,567.71	35,841.95	0.00	0.00	(35,841.95)	-
4690 Employee Benefits Other	955,816.47	559,095.64	0.00	1,173,318.00	614,222.36	48
Total - Salaries & Employee Benefits	2,449,089.90	1,445,726.94	0.00	2,896,043.00	1,450,316.06	50 / 58
5000 Office Expense	3,908.81	745.46	0.00	3,920.00	3,174.54	19
5005 Postage & Mailing	4,437.11	2,274.20	0.00	4,000.00	1,725.80	57
5010 Outside Printing Expense	164.07	80.77	0.00	2,000.00	1,919.23	4
5050 Books/Periodicals/Software	4,046.98	3,636.89	0.00	6,226.00	2,589.11	58
5100 Materials and Supplies	1,251.53	7,595.44	0.00	8,374.00	778.56	91
5105 Small Tools and Equipment	2,127.81	6,018.03	0.00	4,640.00	(1,378.03)	130
5110 Safety Equipment	2,462.13	3,988.04	0.00	11,425.00	7,436.96	35
5120 Clothing/Uniforms	0.00	48.16	0.00	0.00	(48.16)	-
5505 Equipment Maintenance/Repair	63,975.45	18,433.44	0.00	60,177.00	41,743.56	31
6282 Uniform Allow Civilian	474.50	112.51	0.00	2,400.00	2,287.49	5
7303 Stand By Fuels	3,499.96	0.00	0.00	10,000.00	10,000.00	0
7305 Lubricants/Cleaners/Soaps/Oil	843.22	0.00	0.00	500.00	500.00	0
7310 Oil and Fluids Disposal	1,138.39	160.00	0.00	1,000.00	840.00	16
7320 Custodial Supplies	2,074.59	907.68	0.00	1,235.00	327.32	73
7350 Plant Ops- Materials & Supply	26,466.06	1,313.48	0.00	0.00	(1,313.48)	-
7351 Plant Ops- Chemicals	534,544.23	264,765.15	0.00	540,000.00	275,234.85	49
7352 Plant Ops- Lab Equipment	21,534.84	8,127.34	0.00	15,000.00	6,872.66	54
7353 Plant Ops- Hand Tools	4,194.70	0.00	0.00	0.00	0.00	0
7354 Plant Ops- Safety Equipment	10,341.91	0.00	0.00	0.00	0.00	0
7355 Plant Ops- Equip Main Supply	126,054.66	35,382.02	0.00	125,000.00	89,617.98	28
7360 Cogeneration Supplies/Material	4,284.28	0.00	0.00	25,044.00	25,044.00	0
7365 Building/Grounds Materials	5,723.24	4,035.58	0.00	6,000.00	1,964.42	67
7370 Collection System Materials	27,977.48	10,812.66	0.00	23,525.00	12,712.34	46
7419 Lift Station Expenses	29,623.23	8,626.31	0.00	30,000.00	21,373.69	29
Total - Materials & Supplies	881,149.18	377,063.16	0.00	880,466.00	503,402.84	43 / 58
5330 Contractual	267,308.45	163,332.83	0.00	279,082.00	115,749.17	59
5400 Professional Services	137,661.26	48,907.95	2,492.33	174,033.00	122,632.72	30
5401 Audit Services	5,293.56	6,206.34	0.00	6,206.00	(0.34)	100
5415 Landscape Maintenance	40,110.37	25,471.20	0.00	42,000.00	16,528.80	61
5420 Laundry Services	9,410.08	3,886.97	0.00	11,000.00	7,113.03	35
5440 Janitorial Services	4,103.60	2,398.10	0.00	7,125.00	4,726.90	34
5555 Maint Agreements Other	56,924.05	29,699.50	0.00	71,217.00	41,517.50	42
7347 Weed Control	16,492.00	13,156.50	0.00	14,250.00	1,093.50	92
7375 Sweeping/Trash Disposal	169.78	0.00	0.00	0.00	0.00	0
7380 Pest Control	3,850.00	1,007.00	0.00	10,250.00	9,243.00	10
7384 Fire Alarm/Base Station/Camera	1,914.69	680.00	0.00	2,375.00	1,695.00	29

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 850 - SEWER

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals	Actuals	brances			Used
	To 6/30/2020					Budg / Time
7400 Outfall Diffuser Inspection	1,850.00	0.00	0.00	5,000.00	5,000.00	0
7403 Testing Services	4,790.00	5,276.00	0.00	4,370.00	(906.00)	121
7404 Sludge Analysis	1,015.00	675.00	0.00	3,500.00	2,825.00	19
7405 Industrial Waste Analysis	26,662.00	21,652.50	0.00	28,500.00	6,847.50	76
7413 Outside Repairs/Services Other	70,485.46	10,532.00	0.00	65,000.00	54,468.00	16
7415 Lab Equipment Repairs	615.00	290.00	0.00	3,000.00	2,710.00	10
7416 Co-Generator Repair	1,003.95	2,340.00	0.00	10,750.00	8,410.00	22
7417 Biosolids Disposal	323,282.91	165,920.83	0.00	350,000.00	184,079.17	47
Total - Purchased Services	972,942.16	501,432.72	2,492.33	1,087,658.00	583,732.95	46 / 58
8000 Debt Principal	0.00	0.00	0.00	1,387,590.00	1,387,590.00	0
8200 Debt Interest	226,467.15	(84,748.01)	0.00	(84,748.00)	0.01	100
Total - Debt Service	226,467.15	(84,748.01)	0.00	1,302,842.00	1,387,590.01	0 / 58
7992 Capital Projects OH Allocation	15,759.27	4,631.20	0.00	0.00	(4,631.20)	-
8800 Major Cap Projects-Capitalize	0.00	67,816.17	0.00	2,993,876.00	2,926,059.83	2
8801 Major Cap Proj-Non Capitalize	377,280.47	113,612.90	10,511.57	0.00	(124,124.47)	-
Total - Capital Projects	393,039.74	186,060.27	10,511.57	2,993,876.00	2,797,304.16	7 / 58
5140 Advertising/Marketing	1,219.45	1,314.99	0.00	4,000.00	2,685.01	33
5160 Licenses/Permits/Fees	20,657.75	25,013.30	0.00	18,223.00	(6,790.30)	137
5300 Lease/Rental Expense	0.00	0.00	0.00	1,425.00	1,425.00	0
5370 Memberships/Dues	6,191.00	10,120.00	0.00	8,800.00	(1,320.00)	115
5385 Business Expenses	0.97	47.47	0.00	285.00	237.53	17
5390 Training	7,794.96	443.00	0.00	18,159.00	17,716.00	2
5465 Solid Waste Disposal	0.00	0.00	0.00	5,630.00	5,630.00	0
5480 Communications	28,768.90	14,401.82	0.00	19,250.00	4,848.18	75
7211 Sewer Backup Claims	0.00	0.00	0.00	18,810.00	18,810.00	0
7406 State Certification	3,188.00	852.00	0.00	3,400.00	2,548.00	25
7407 NPDES Fees	67,148.00	72,463.00	0.00	67,148.00	(5,315.00)	108
7408 Lab Registration	4,310.00	4,310.00	0.00	3,000.00	(1,310.00)	144
7420 WPCP Compliance Requirements	5,836.00	0.00	0.00	20,000.00	20,000.00	0
7421 WPCP Fines	0.00	0.00	0.00	80,000.00	80,000.00	0
Total - Other Expenses	145,115.03	128,965.58	0.00	268,130.00	139,164.42	48 / 58
7500 Non-Recurring Operating	0.00	0.00	0.00	41,200.00	41,200.00	0
Total - Non-Recurring Operating	0.00	0.00	0.00	41,200.00	41,200.00	0 / 58
8900 Depreciation	4,551,337.04	0.00	0.00	0.00	0.00	0
Total - Depreciation	4,551,337.04	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	93,153.00	54,441.00	0.00	119,539.00	65,098.00	46
5260 Fuel	20,924.85	8,901.85	0.00	25,539.00	16,637.15	35
5455 Electric	620,773.56	151,320.00	0.00	509,239.00	357,919.00	30
5456 Natural Gas	134,880.97	6,382.16	0.00	113,000.00	106,617.84	6
5460 Water	1,186.48	592.16	0.00	1,589.00	996.84	37
5510 Vehicle Maintenance/Repair	70,834.39	21,339.75	0.00	82,745.00	61,405.25	26
7993 Indirect Cost Allocation	441,813.12	148,081.00	0.00	444,243.00	296,162.00	33
7994 Building Main Allocation	44,988.00	16,816.00	0.00	49,581.00	32,765.00	34
7996 Info Systems Allocation	108,586.55	42,228.00	0.00	113,607.00	71,379.00	37
Total - Allocations	1,537,140.92	450,101.92	0.00	1,459,082.00	1,008,980.08	31 / 58
Total Expenditures	11,156,281.12	3,004,602.58	13,003.90	10,929,297.00	7,911,690.52	28 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	10,251,400.39	1,901,191.83	(13,003.90)	1,126,503.00	(761,684.93)	168 / 58
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	15,792.00	15,792.00	0
Total Transfers IN	0.00	0.00	0.00	15,792.00	15,792.00	0 / 58
Operating Transfers OUT						
9321 Sewer - WPCP Capacity	(2,028,283.00)	(651,011.32)	0.00	(1,953,034.00)	1,302,022.68	33
9851 WPCP Capital Reserve	(1,368,206.66)	(477,874.68)	0.00	(1,433,624.00)	955,749.32	33
9852 Sewer Debt Service	0.00	0.00	0.00	(828,672.00)	828,672.00	0
9932 Fleet Replacement	(99,436.66)	(40,453.32)	0.00	(121,360.00)	80,906.68	33

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 850 - SEWER**

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Total Transfers OUT	(3,495,926.32)	(1,169,339.32)	0.00	(4,336,690.00)	3,167,350.68	27 / 58
Total Other Financing Sources	(4,117,928.00)	(1,169,339.32)	0.00	(4,320,898.00)	(3,151,558.68)	27 / 58
Excess Deficiency After Financing Sources / (Uses)	6,133,472.39	731,852.51	(13,003.90)	(3,194,395.00)	(3,913,243.61)	
Beginning Fund Balance	109,404,502.45	115,537,974.84	0.00	115,537,974.84		
Ending Fund Balance	115,537,974.84	116,269,827.35	(13,003.90)	112,343,579.84		
Ending Cash Balance	9,512,481.00	10,722,694.70				



**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 851 - WPCP CAPITAL RESERVE

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
44101 Interest on Investments	354,121.15	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	354,121.15	0.00	0.00	0.00	0.00	0 / 58
Total Revenues	354,121.15	0.00	0.00	0.00	0.00	0 / 58
<b>Expenditures</b>						
7992 Capital Projects OH Allocation	134.70	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	1,110,073.00	1,110,073.00	0
8801 Major Cap Proj-Non Capitalize	12,310.44	2,287.31	148,437.32	0.00	(150,724.63)	-
Total - Capital Projects	12,445.14	2,287.31	148,437.32	1,110,073.00	959,348.37	14 / 58
Total Expenditures	12,445.14	2,287.31	148,437.32	1,110,073.00	959,348.37	14 / 58
Excess Deficiency Before Financing Sources / (Uses)	341,676.01	(2,287.31)	(148,437.32)	(1,110,073.00)	(959,348.37)	14 / 58
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3850 Sewer	1,641,848.00	477,874.68	0.00	1,433,624.00	955,749.32	33
Total Transfers IN	1,641,848.00	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	1,641,848.00	477,874.68	0.00	493,624.00	15,749.32	97 / 58
Excess Deficiency After Financing Sources / (Uses)	1,983,524.01	475,587.37	(148,437.32)	(616,449.00)	(943,599.05)	
Beginning Fund Balance	15,299,028.98	17,282,552.99	0.00	17,282,552.99		
Ending Fund Balance	17,282,552.99	17,758,140.36	(148,437.32)	16,666,103.99		
Ending Cash Balance	17,282,552.99	17,205,942.06				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 853 - PARKING REVENUE**

<b>Budget Year: 2021</b>	<b>Prior Year's Actuals To 6/30/2020</b>	<b>Year To Date Actuals</b>	<b>Encumbrances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Used Budg / Time</b>
<b>Revenues</b>						
42204 Parking Meters-Streets	494,018.37	102,367.90	0.00	300,000.00	197,632.10	34
42207 Parking Meters-Lots	324,374.27	31,503.76	0.00	150,000.00	118,496.24	21
42210 Parking Permits-Preferred	4,447.00	5,783.50	0.00	5,000.00	(783.50)	116
42211 Parking Permits-Limited	92,668.02	2,265.00	0.00	90,000.00	87,735.00	3
42213 Parking Space Lease	32,440.00	11,502.00	0.00	40,000.00	28,498.00	29
42220 Parking Meter In Lieu	8,508.00	0.00	0.00	4,000.00	4,000.00	0
Total - Charges for Services	956,455.66	153,422.16	0.00	589,000.00	435,577.84	26 / 58
44101 Interest on Investments	31,438.15	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	31,438.15	0.00	0.00	0.00	0.00	0 / 58
44519 Reimbursement-Other	5,000.00	0.00	0.00	5,000.00	5,000.00	0
Total - Other Revenues	5,000.00	0.00	0.00	5,000.00	5,000.00	0 / 58
<b>Total Revenues</b>	<b>992,893.81</b>	<b>153,422.16</b>	<b>0.00</b>	<b>594,000.00</b>	<b>440,577.84</b>	<b>26 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	237,985.04	100,685.58	0.00	222,887.00	122,201.42	45
4015 Salaries - Holiday Pay	123.71	0.00	0.00	0.00	0.00	0
4020 Salaries - Hourly Pay	292.50	64.00	0.00	0.00	(64.00)	-
4050 Salaries - Overtime	639.11	1,294.35	0.00	0.00	(1,294.35)	-
4690 Employee Benefits Other	166,789.68	68,200.64	0.00	155,340.00	87,139.36	44
Total - Salaries & Employee Benefits	405,830.04	170,244.57	0.00	378,227.00	207,982.43	45 / 58
5000 Office Expense	0.00	198.00	0.00	0.00	(198.00)	-
5005 Postage & Mailing	3.17	0.00	0.00	300.00	300.00	0
5010 Outside Printing Expense	84.25	737.25	0.00	3,000.00	2,262.75	25
5100 Materials and Supplies	17,468.05	21,972.03	0.00	35,000.00	13,027.97	63
5105 Small Tools and Equipment	7.63	2,297.11	0.00	500.00	(1,797.11)	459
5110 Safety Equipment	3.85	0.00	0.00	100.00	100.00	0
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	280.75	0.00	0.00	300.00	300.00	0
Total - Materials & Supplies	17,847.70	25,204.39	0.00	41,704.00	16,499.61	60 / 58
5330 Contractual	84,924.02	29,180.11	0.00	94,959.00	65,778.89	31
5400 Professional Services	15,615.99	1,677.50	3,431.51	11,919.00	6,809.99	43
5401 Audit Services	485.35	746.22	0.00	746.00	(0.22)	100
5440 Janitorial Services	4,979.67	2,910.97	0.00	7,000.00	4,089.03	42
5555 Maint Agreements Other	45,992.18	17,137.70	0.00	60,000.00	42,862.30	29
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	152,657.21	51,927.50	3,431.51	176,284.00	120,924.99	31 / 58
7992 Capital Projects OH Allocation	10,659.42	90.06	0.00	0.00	(90.06)	-
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	867,872.00	867,872.00	0
8801 Major Cap Proj-Non Capitalize	1,443.72	4,294.15	13,212.32	0.00	(17,506.47)	-
Total - Capital Projects	12,103.14	4,384.21	13,212.32	867,872.00	850,275.47	2 / 58
5390 Training	0.00	(94.18)	0.00	1,400.00	1,494.18	0
5480 Communications	3,452.96	1,240.55	0.00	2,000.00	759.45	62
Total - Other Expenses	3,452.96	1,146.37	0.00	3,400.00	2,253.63	34 / 58
8900 Depreciation	185,235.02	0.00	0.00	0.00	0.00	0
Total - Depreciation	185,235.02	0.00	0.00	0.00	0.00	0 / 58
5030 Insurance	17,240.00	8,782.00	0.00	19,284.00	10,502.00	46
5260 Fuel	1,346.79	507.30	0.00	2,159.00	1,651.70	23
5455 Electric	11,265.43	5,240.20	0.00	8,627.00	3,386.80	61
5460 Water	3,733.67	2,953.71	0.00	4,734.00	1,780.29	62
5510 Vehicle Maintenance/Repair	1,293.79	1,271.56	0.00	2,381.00	1,109.44	53
7993 Indirect Cost Allocation	117,417.96	38,997.68	0.00	116,993.00	77,995.32	33
7994 Building Main Allocation	79,628.00	31,909.00	0.00	94,096.00	62,187.00	34
7996 Info Systems Allocation	4,372.66	1,820.00	0.00	4,659.00	2,839.00	39
Total - Allocations	236,298.30	91,481.45	0.00	252,933.00	161,451.55	36 / 58

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 853 - PARKING REVENUE**

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
Total Expenditures	1,013,424.37	344,388.49	16,643.83	1,720,420.00	1,359,387.68	21 / 58
Excess Deficiency Before Financing Sources / (Uses)	(20,530.56)	(190,966.33)	(16,643.83)	(1,126,420.00)	(918,809.84)	18 / 58
<b><u>Other Sources / Uses</u></b>						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	3,673.00	3,673.00	0
Total Transfers IN	0.00	0.00	0.00	3,673.00	3,673.00	0 / 58
Operating Transfers OUT						
9212 Transportation	11,624.00	0.00	0.00	0.00	0.00	0
9854 Parking Revenue Reserve	(121,224.52)	0.00	0.00	0.00	0.00	0
9932 Fleet Replacement	(3,000.00)	(1,200.00)	0.00	(3,600.00)	2,400.00	33
Total Transfers OUT	(112,600.52)	(1,200.00)	0.00	(3,600.00)	2,400.00	33 / 58
Total Other Financing Sources	(160,119.46)	(1,200.00)	0.00	73.00	1,273.00	0 / 58
Excess Deficiency After Financing Sources / (Uses)	(180,650.02)	(192,166.33)	(16,643.83)	(1,126,347.00)	(917,536.84)	
Beginning Fund Balance	4,357,878.91	4,177,228.89	0.00	4,177,228.89		
Ending Fund Balance	4,177,228.89	3,985,062.56	(16,643.83)	3,050,881.89		
 Ending Cash Balance	 1,345,833.47	 1,121,782.30				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 856 - AIRPORT

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
41187 CARES Act	0.00	20,000.00	0.00	0.00	(20,000.00)	-
Total - Intergovernmental Revenues	0.00	20,000.00	0.00	0.00	(20,000.00)	999 / 58
42250 Fuel Flowage Fees	26,594.43	29,315.06	0.00	35,000.00	5,684.94	84
42251 Landing Fees	16,936.19	23,920.07	0.00	35,000.00	11,079.93	68
Total - Charges for Services	43,530.62	53,235.13	0.00	70,000.00	16,764.87	76 / 58
44101 Interest on Investments	14,634.14	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	943,022.57	257,006.62	0.00	350,000.00	92,993.38	73
44132 T-Hanger Rental & Lease Income	87,727.42	73,871.85	0.00	80,000.00	6,128.15	92
44140 Concession Income	66,324.13	17,711.19	0.00	60,000.00	42,288.81	30
Total - Use of Money & Property	1,111,708.26	348,589.66	0.00	490,000.00	141,410.34	71 / 58
44519 Reimbursement-Other	8,124.01	7,970.00	0.00	5,000.00	(2,970.00)	159
Total - Other Revenues	8,124.01	7,970.00	0.00	5,000.00	(2,970.00)	159 / 58
<b>Total Revenues</b>	<b>1,163,362.89</b>	<b>429,794.79</b>	<b>0.00</b>	<b>565,000.00</b>	<b>135,205.21</b>	<b>76 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	183,666.78	60,249.27	0.00	205,508.00	145,258.73	29
4020 Salaries - Hourly Pay	24,032.03	30,150.54	0.00	15,554.00	(14,596.54)	194
4025 Salaries - Separation Payouts	5,630.17	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	2,788.96	537.25	0.00	4,800.00	4,262.75	11
4690 Employee Benefits Other	108,093.23	37,669.84	0.00	127,082.00	89,412.16	30
Total - Salaries & Employee Benefits	324,211.17	128,606.90	0.00	352,944.00	224,337.10	36 / 58
5000 Office Expense	887.26	163.70	0.00	1,690.00	1,526.30	10
5005 Postage & Mailing	315.63	85.14	0.00	380.00	294.86	22
5010 Outside Printing Expense	29.73	0.00	0.00	500.00	500.00	0
5050 Books/Periodicals/Software	0.00	201.81	0.00	0.00	(201.81)	-
5100 Materials and Supplies	13,130.51	2,740.05	0.00	17,050.00	14,309.95	16
5105 Small Tools and Equipment	6,593.91	535.72	0.00	500.00	(35.72)	107
5110 Safety Equipment	0.00	0.00	0.00	400.00	400.00	0
5515 Building Maintenance/Repair	7,701.86	367.56	0.00	4,000.00	3,632.44	9
7320 Custodial Supplies	1,612.64	0.00	0.00	1,600.00	1,600.00	0
Total - Materials & Supplies	30,271.54	4,093.98	0.00	26,120.00	22,026.02	16 / 58
5330 Contractual	191.50	0.00	0.00	10,000.00	10,000.00	0
5400 Professional Services	46,135.25	50,784.56	50,453.75	214,923.00	113,684.69	47
5401 Audit Services	4,839.34	1,605.11	0.00	1,605.00	(0.11)	100
5415 Landscape Maintenance	12.14	0.00	0.00	15,000.00	15,000.00	0
5420 Laundry Services	2,405.00	915.76	0.00	3,000.00	2,084.24	31
5440 Janitorial Services	13,236.51	7,406.91	0.00	12,908.00	5,501.09	57
5555 Maint Agreements Other	2,780.00	3,300.90	0.00	6,500.00	3,199.10	51
7347 Weed Control	17,487.50	11,200.00	0.00	8,000.00	(3,200.00)	140
7380 Pest Control	708.00	509.00	0.00	350.00	(159.00)	145
7394 Hazardous Materials Disposal	0.00	0.00	0.00	475.00	475.00	0
7413 Outside Repairs/Services Other	4,613.43	2,327.00	0.00	8,180.00	5,853.00	28
Total - Purchased Services	92,408.67	78,049.24	50,453.75	280,941.00	152,438.01	46 / 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	261.70	176.31	0.00	2,000.00	1,823.69	9
5160 Licenses/Permits/Fees	1,952.00	581.50	0.00	3,500.00	2,918.50	17
5370 Memberships/Dues	1,395.00	1,000.00	0.00	945.00	(55.00)	106
5385 Business Expenses	799.26	1,131.00	0.00	500.00	(631.00)	226
5386 Conference Expenses	487.08	0.00	0.00	8,000.00	8,000.00	0
5390 Training	3,936.92	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	9,797.25	5,077.14	0.00	8,000.00	2,922.86	63
Total - Other Expenses	18,629.21	7,965.95	0.00	27,895.00	19,929.05	29 / 58
8900 Depreciation	1,217,524.25	0.00	0.00	0.00	0.00	0
Total - Depreciation	1,217,524.25	0.00	0.00	0.00	0.00	0 / 58

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 856 - AIRPORT

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals					
	To 6/30/2020					Budg / Time
5030 Insurance	11,981.00	6,550.00	0.00	14,383.00	7,833.00	46
5260 Fuel	2,630.13	1,042.88	0.00	7,091.00	6,048.12	15
5455 Electric	43,310.75	26,926.80	0.00	72,677.00	45,750.20	37
5456 Natural Gas	6,636.64	1,567.79	0.00	7,143.00	5,575.21	22
5460 Water	22,486.98	17,314.97	0.00	32,597.00	15,282.03	53
5510 Vehicle Maintenance/Repair	35,334.58	4,563.17	0.00	32,162.00	27,598.83	14
7993 Indirect Cost Allocation	156,126.96	53,181.00	0.00	159,543.00	106,362.00	33
7994 Building Main Allocation	11,976.00	4,641.00	0.00	13,682.00	9,041.00	34
7996 Info Systems Allocation	5,405.66	2,137.00	0.00	5,878.00	3,741.00	36
Total - Allocations	<u>295,888.70</u>	<u>117,924.61</u>	<u>0.00</u>	<u>345,156.00</u>	<u>227,231.39</u>	<u>34 / 58</u>
Total Expenditures	1,978,933.54	336,640.68	50,453.75	1,145,949.00	758,854.57	34 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	<u>(815,570.65)</u>	<u>93,154.11</u>	<u>(50,453.75)</u>	<u>(580,949.00)</u>	<u>(623,649.36)</u>	<u>-7 / 58</u>
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>495.00</u>	<u>495.00</u>	<u>0</u>
Total Transfers IN	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>495.00</u>	<u>495.00</u>	<u>0 / 58</u>
Operating Transfers OUT						
9932 Fleet Replacement	<u>(62,384.16)</u>	<u>(22,263.68)</u>	<u>0.00</u>	<u>(66,791.00)</u>	<u>44,527.32</u>	<u>33</u>
Total Transfers OUT	<u>(62,384.16)</u>	<u>(22,263.68)</u>	<u>0.00</u>	<u>(66,791.00)</u>	<u>44,527.32</u>	<u>33 / 58</u>
Total Other Financing Sources	<u>(74,861.00)</u>	<u>(22,263.68)</u>	<u>0.00</u>	<u>(66,296.00)</u>	<u>(44,032.32)</u>	<u>34 / 58</u>
Excess Deficiency After						
Financing Sources / (Uses)	<u>(890,431.65)</u>	<u>70,890.43</u>	<u>(50,453.75)</u>	<u>(647,245.00)</u>	<u>(667,681.68)</u>	
Beginning Fund Balance	<u>14,905,867.68</u>	<u>14,015,436.03</u>	<u>0.00</u>	<u>14,015,436.03</u>		
Ending Fund Balance	<u>14,015,436.03</u>	<u>14,086,326.46</u>	<u>(50,453.75)</u>	<u>13,368,191.03</u>		
Ending Cash Balance	<u>643,501.15</u>	<u>693,681.52</u>				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 871 - PRIVATE DEVELOPMENT-

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
40507 Construction Permit	1,535,026.77	433,214.01	0.00	1,185,000.00	751,785.99	37
40531 Encroachment Permit	12,485.38	5,885.57	0.00	4,250.00	(1,635.57)	138
Total - Licenses and Permits	1,547,512.15	439,099.58	0.00	1,189,250.00	750,150.42	37 / 58
42410 Plan Check Fees	614,705.07	141,593.51	0.00	737,800.00	596,206.49	19
42411 Plan Maintenance Fee	42,324.06	23,218.36	0.00	22,000.00	(1,218.36)	106
42439 Northwest Chico Specific Plan	32,760.00	16,120.00	0.00	37,000.00	20,880.00	44
42604 Sale of Docs/Publications	43.00	1,115.00	0.00	100.00	(1,015.00)	+
Total - Charges for Services	689,832.13	182,046.87	0.00	796,900.00	614,853.13	23 / 58
44101 Interest on Investments	8,975.29	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	8,975.29	0.00	0.00	0.00	0.00	0 / 58
44505 Miscellaneous Revenues	1,566.00	0.00	0.00	0.00	0.00	0
Total - Other Revenues	1,566.00	0.00	0.00	0.00	0.00	0 / 58
<b>Total Revenues</b>	<b>2,247,885.57</b>	<b>621,146.45</b>	<b>0.00</b>	<b>1,986,150.00</b>	<b>1,365,003.55</b>	<b>31 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	703,975.45	452,388.36	0.00	813,992.00	361,603.64	56
4020 Salaries - Hourly Pay	91,024.30	44,818.25	0.00	120,731.00	75,912.75	37
4050 Salaries - Overtime	9,143.95	2,885.59	0.00	12,500.00	9,614.41	23
4690 Employee Benefits Other	494,121.44	304,172.97	0.00	581,433.00	277,260.03	52
Total - Salaries & Employee Benefits	1,298,265.14	804,265.17	0.00	1,528,656.00	724,390.83	53 / 58
5000 Office Expense	2,827.94	719.28	0.00	2,990.00	2,270.72	24
5005 Postage & Mailing	456.99	270.48	0.00	1,283.00	1,012.52	21
5010 Outside Printing Expense	332.94	26.81	0.00	1,454.00	1,427.19	2
5050 Books/Periodicals/Software	1,988.61	393.85	0.00	5,700.00	5,306.15	7
5101 Kennel Supplies	249.90	0.00	0.00	0.00	0.00	0
5105 Small Tools and Equipment	939.73	516.87	0.00	342.00	(174.87)	151
5110 Safety Equipment	616.18	573.73	0.00	342.00	(231.73)	168
5505 Equipment Maintenance/Repair	0.00	0.00	0.00	855.00	855.00	0
Total - Materials & Supplies	7,412.29	2,501.02	0.00	12,966.00	10,464.98	19 / 58
5330 Contractual	14,300.00	0.00	0.00	0.00	0.00	0
5400 Professional Services	138,666.52	2,551.50	10,851.01	250,000.00	236,597.49	5
5401 Audit Services	640.25	135.38	0.00	135.00	(0.38)	100
Total - Purchased Services	153,606.77	2,686.88	10,851.01	250,135.00	236,597.11	5 / 58
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	141,067.00	141,067.00	0
8801 Major Cap Proj-Non Capitalize	1,206.13	2,186.30	0.00	0.00	(2,186.30)	-
Total - Capital Projects	1,206.13	2,186.30	0.00	141,067.00	138,880.70	2 / 58
5370 Memberships/Dues	925.00	695.00	0.00	2,000.00	1,305.00	35
5385 Business Expenses	1,896.56	288.82	0.00	342.00	53.18	84
5390 Training	7,111.27	1,360.00	0.00	12,500.00	11,140.00	11
5480 Communications	6,253.90	3,780.74	0.00	8,037.00	4,256.26	47
Total - Other Expenses	16,186.73	6,124.56	0.00	22,879.00	16,754.44	27 / 58
7500 Non-Recurring Operating	43,178.87	89,170.72	(0.00)	111,248.00	22,077.28	80
Total - Non-Recurring Operating	43,178.87	89,170.72	(0.00)	111,248.00	22,077.28	80 / 58
5030 Insurance	38,571.00	25,945.00	0.00	56,969.00	31,024.00	46
5260 Fuel	6,428.66	1,990.55	0.00	7,246.00	5,255.45	27
5510 Vehicle Maintenance/Repair	15,108.65	2,058.92	0.00	14,285.00	12,226.08	14
7993 Indirect Cost Allocation	119,279.04	37,026.00	0.00	111,078.00	74,052.00	33
7994 Building Main Allocation	34,330.00	12,783.00	0.00	37,697.00	24,914.00	34
7996 Info Systems Allocation	47,667.62	17,779.00	0.00	47,722.00	29,943.00	37
Total - Allocations	261,384.97	97,582.47	0.00	274,997.00	177,414.53	35 / 58
<b>Total Expenditures</b>	<b>1,781,240.90</b>	<b>1,004,517.12</b>	<b>10,851.01</b>	<b>2,341,948.00</b>	<b>1,326,579.87</b>	<b>43 / 58</b>
Excess Deficiency Before Financing Sources / (Uses)	466,644.67	(383,370.67)	(10,851.01)	(355,798.00)	38,423.68	111 / 58

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 871 - PRIVATE DEVELOPMENT-

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	23,380.00	23,380.00	0
3305 Bikeway Improvement	2,918.14	0.00	0.00	1,725.00	1,725.00	0
3308 Street Facility Improvement	21,035.26	0.00	0.00	19,838.00	19,838.00	0
3309 Storm Drainage Facility	3,140.14	0.00	0.00	1,500.00	1,500.00	0
3320 Sewer - Trunk Line Capacity	6,631.14	0.00	0.00	4,740.00	4,740.00	0
3321 Sewer - WPCP Capacity	8,425.94	0.00	0.00	6,419.00	6,419.00	0
3330 Community Park	11,015.83	0.00	0.00	4,000.00	4,000.00	0
3332 Bidwell Park Land Acquisition	561.02	0.00	0.00	350.00	350.00	0
3333 Linear Parks/Greenways	1,415.28	0.00	0.00	500.00	500.00	0
3335 Street Maintenance Equipment	961.13	0.00	0.00	300.00	300.00	0
3336 Administration Building	436.26	0.00	0.00	500.00	500.00	0
3337 Fire Protection Building/Equip	2,499.38	0.00	0.00	1,750.00	1,750.00	0
3338 Police Protection Bldg & Equip	3,246.92	0.00	0.00	3,000.00	3,000.00	0
3340 Neighborhood Parks	5,559.54	0.00	0.00	1,075.00	1,075.00	0
3347 Zone I Neighborhood Park	13.81	0.00	0.00	0.00	0.00	0
3862 Private Development	939,161.32	0.00	0.00	0.00	0.00	0
Total Transfers IN	1,007,021.11	0.00	0.00	69,077.00	69,077.00	0 / 58
Operating Transfers OUT						
9003 Emergency Reserve	(37,000.00)	4,240.00	0.00	(37,000.00)	41,240.00	-11
9315 General Plan Reserve	(55,450.49)	(18,910.89)	0.00	(59,905.00)	40,994.11	32
9932 Fleet Replacement	(15,599.16)	(7,206.32)	0.00	(21,619.00)	14,412.68	33
Total Transfers OUT	(108,049.65)	(21,877.21)	0.00	(118,524.00)	96,646.79	18 / 58
Total Other Financing Sources	881,837.40	(21,877.21)	0.00	(49,447.00)	(27,569.79)	44 / 58
Excess Deficiency After Financing Sources / (Uses)	1,348,482.07	(405,247.88)	(10,851.01)	(405,245.00)	10,853.89	
Beginning Fund Balance	0.00	1,348,482.07	0.00	1,348,482.07		
Ending Fund Balance	1,348,482.07	943,234.19	(10,851.01)	943,237.07		
Ending Cash Balance	1,424,384.45	867,140.59				



**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 872 - PRIVATE DEVELOPMENT-

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
40507 Construction Permit	409,340.48	115,523.74	0.00	316,000.00	200,476.26	37
Total - Licenses and Permits	409,340.48	115,523.74	0.00	316,000.00	200,476.26	37 / 58
42404 Planning Filing Fees	345,584.79	110,436.85	0.00	268,600.00	158,163.15	41
42410 Plan Check Fees	175,630.08	40,511.28	0.00	210,800.00	170,288.72	19
42604 Sale of Docs/Publications	45.00	0.00	0.00	0.00	0.00	0
Total - Charges for Services	521,259.87	150,948.13	0.00	479,400.00	328,451.87	31 / 58
44101 Interest on Investments	4,010.64	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	4,010.64	0.00	0.00	0.00	0.00	0 / 58
44505 Miscellaneous Revenues	1,476.00	2,946.00	0.00	0.00	(2,946.00)	-
Total - Other Revenues	1,476.00	2,946.00	0.00	0.00	(2,946.00)	999 / 58
Total Revenues	936,086.99	269,417.87	0.00	795,400.00	525,982.13	34 / 58
<b>Expenditures</b>						
4000 Salaries - Permanent	210,012.65	144,266.16	0.00	218,578.00	74,311.84	66
4020 Salaries - Hourly Pay	8,623.76	3,820.48	0.00	13,500.00	9,679.52	28
4025 Salaries - Separation Payouts	2,644.33	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	0.00	258.98	0.00	3,987.00	3,728.02	6
4690 Employee Benefits Other	139,271.91	92,840.93	0.00	148,284.00	55,443.07	63
Total - Salaries & Employee Benefits	360,552.65	241,186.55	0.00	384,349.00	143,162.45	63 / 58
5000 Office Expense	857.76	484.69	0.00	1,200.00	715.31	40
5005 Postage & Mailing	9,477.81	4,107.09	0.00	9,700.00	5,592.91	42
5010 Outside Printing Expense	15.50	60.59	0.00	200.00	139.41	30
5050 Books/Periodicals/Software	309.64	119.00	0.00	750.00	631.00	16
Total - Materials & Supplies	10,660.71	4,771.37	0.00	11,850.00	7,078.63	40 / 58
5400 Professional Services	93,652.81	0.00	64,653.47	304,653.00	239,999.53	21
5401 Audit Services	640.25	135.38	0.00	135.00	(0.38)	100
Total - Purchased Services	94,293.06	135.38	64,653.47	304,788.00	239,999.15	21 / 58
7992 Capital Projects OH Allocation	564.20	0.00	0.00	0.00	0.00	0
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	40,600.00	40,600.00	0
8801 Major Cap Proj-Non Capitalize	19,123.77	1,120.84	0.00	0.00	(1,120.84)	-
Total - Capital Projects	19,687.97	1,120.84	0.00	40,600.00	39,479.16	3 / 58
5140 Advertising/Marketing	12,444.09	10,221.93	0.00	12,625.00	2,403.07	81
5370 Memberships/Dues	1,036.00	790.00	0.00	1,286.00	496.00	61
5385 Business Expenses	94.00	44.50	0.00	0.00	(44.50)	-
5390 Training	3,548.86	50.00	0.00	6,869.00	6,819.00	1
5480 Communications	1,065.98	643.28	0.00	1,300.00	656.72	49
6056 Meeting Expenses	17.16	105.01	0.00	240.00	134.99	44
Total - Other Expenses	18,206.09	11,854.72	0.00	22,320.00	10,465.28	53 / 58
7500 Non-Recurring Operating	69,079.98	0.00	(0.00)	0.00	0.00	-
Total - Non-Recurring Operating	69,079.98	0.00	(0.00)	0.00	0.00	0 / 58
5030 Insurance	12,022.00	6,967.00	0.00	15,298.00	8,331.00	46
5260 Fuel	25.79	20.12	0.00	129.00	108.88	16
5510 Vehicle Maintenance/Repair	1,072.02	0.00	0.00	2,109.00	2,109.00	0
7993 Indirect Cost Allocation	47,768.04	25,152.32	0.00	75,457.00	50,304.68	33
7994 Building Main Allocation	77,652.00	28,916.00	0.00	85,268.00	56,352.00	34
7996 Info Systems Allocation	47,667.62	17,779.00	0.00	47,722.00	29,943.00	37
Total - Allocations	186,207.47	78,834.44	0.00	225,983.00	147,148.56	35 / 58
Total Expenditures	758,687.93	337,903.30	64,653.47	989,890.00	587,333.23	41 / 58
Excess Deficiency Before						
Financing Sources / (Uses)	177,399.06	(68,485.43)	(64,653.47)	(194,490.00)	(61,351.10)	68 / 58
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3305 Bikeway Improvement	1,198.52	0.00	0.00	0.00	0.00	0

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 872 - PRIVATE DEVELOPMENT-**

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals					
	To 6/30/2020					Budg / Time
3308 Street Facility Improvement	8,639.48	0.00	0.00	0.00	0.00	0
3309 Storm Drainage Facility	1,289.70	0.00	0.00	0.00	0.00	0
3320 Sewer - Trunk Line Capacity	2,723.51	0.00	0.00	0.00	0.00	0
3321 Sewer - WPCP Capacity	3,460.65	0.00	0.00	0.00	0.00	0
3330 Community Park	4,524.36	0.00	0.00	0.00	0.00	0
3332 Bidwell Park Land Acquisition	230.42	0.00	0.00	0.00	0.00	0
3333 Linear Parks/Greenways	581.27	0.00	0.00	0.00	0.00	0
3335 Street Maintenance Equipment	394.75	0.00	0.00	0.00	0.00	0
3336 Administration Building	179.18	0.00	0.00	0.00	0.00	0
3337 Fire Protection Building/Equip	1,026.53	0.00	0.00	0.00	0.00	0
3338 Police Protection Bldg & Equip	1,333.56	0.00	0.00	0.00	0.00	0
3340 Neighborhood Parks	2,283.38	0.00	0.00	0.00	0.00	0
3347 Zone I Neighborhood Park	5.67	0.00	0.00	0.00	0.00	0
3862 Private Development	377,265.06	0.00	0.00	0.00	0.00	0
Total Transfers IN	405,136.04	0.00	0.00	0.00	0.00	0 / 58
Operating Transfers OUT						
9315 General Plan Reserve	(22,191.25)	(7,869.85)	0.00	(23,852.00)	15,982.15	33
9932 Fleet Replacement	(2,945.00)	(1,178.00)	0.00	(3,534.00)	2,356.00	33
Total Transfers OUT	(25,136.25)	(9,047.85)	0.00	(27,386.00)	18,338.15	33 / 58
Total Other Financing Sources	373,499.79	(9,047.85)	0.00	(27,386.00)	(18,338.15)	33 / 58
Excess Deficiency After						
Financing Sources / (Uses)	550,898.85	(77,533.28)	(64,653.47)	(221,876.00)	(79,689.25)	
Beginning Fund Balance	0.00	550,898.85	0.00	550,898.85		
Ending Fund Balance	550,898.85	473,365.57	(64,653.47)	329,022.85		
Ending Cash Balance	572,347.26	432,912.87				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 873 - PRIVATE DEVELOPMENT-**

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
40531 Encroachment Permit	237,222.20	111,825.90	0.00	80,750.00	(31,075.90)	138
Total - Licenses and Permits	237,222.20	111,825.90	0.00	80,750.00	(31,075.90)	138 / 58
42302 Sewer Application Fee	5,910.00	980.00	0.00	0.00	(980.00)	-
42404 Planning Filing Fees	40,657.01	12,282.56	0.00	31,600.00	19,317.44	39
42407 Engineering Fees	184,872.95	162,313.57	0.00	165,000.00	2,686.43	98
42410 Plan Check Fees	47,631.02	10,127.83	0.00	52,700.00	42,572.17	19
42428 2% Deferred Development Fee	11,359.40	0.00	0.00	13,700.00	13,700.00	0
42440 Storm Water Plan Review Fees	55,535.42	36,821.14	0.00	62,000.00	25,178.86	59
42442 Fire Plan Check Fees	1,463.00	0.00	0.00	0.00	0.00	0
Total - Charges for Services	347,428.80	222,525.10	0.00	325,000.00	102,474.90	68 / 58
44101 Interest on Investments	1,017.08	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	1,017.08	0.00	0.00	0.00	0.00	0 / 58
Total - Other Revenues	0.00	0.00	0.00	0.00	0.00	0 / 58
<b>Total Revenues</b>	<b>585,668.08</b>	<b>334,351.00</b>	<b>0.00</b>	<b>405,750.00</b>	<b>71,399.00</b>	<b>82 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	295,831.59	186,480.02	0.00	345,293.00	158,812.98	54
4025 Salaries - Separation Payouts	339.05	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	2,423.55	4,558.20	0.00	0.00	(4,558.20)	-
4690 Employee Benefits Other	205,024.23	106,107.53	0.00	214,562.00	108,454.47	49
Total - Salaries & Employee Benefits	503,618.42	297,145.75	0.00	559,855.00	262,709.25	53 / 58
5000 Office Expense	0.00	0.00	0.00	1,000.00	1,000.00	0
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	0.00	0.00	0.00	5,500.00	5,500.00	0 / 58
5400 Professional Services	6,948.40	20,034.50	0.00	5,000.00	(15,034.50)	401
Total - Purchased Services	6,948.40	20,034.50	0.00	5,000.00	(15,034.50)	401 / 58 Ovr
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	16,224.00	16,224.00	0
8801 Major Cap Proj-Non Capitalize	128.74	414.83	0.00	0.00	(414.83)	-
Total - Capital Projects	128.74	414.83	0.00	16,224.00	15,809.17	3 / 58
5140 Advertising/Marketing	1,355.08	0.00	0.00	0.00	0.00	0
5370 Memberships/Dues	0.00	0.00	0.00	500.00	500.00	0
5385 Business Expenses	0.00	0.00	0.00	500.00	500.00	0
5390 Training	0.00	0.00	0.00	2,500.00	2,500.00	0
5480 Communications	760.92	228.06	0.00	1,500.00	1,271.94	15
Total - Other Expenses	2,116.00	228.06	0.00	5,000.00	4,771.94	5 / 58
5030 Insurance	15,577.00	11,006.00	0.00	24,166.00	13,160.00	46
7993 Indirect Cost Allocation	24,366.96	13,208.32	0.00	39,625.00	26,416.68	33
Total - Allocations	39,943.96	24,214.32	0.00	63,791.00	39,576.68	38 / 58
<b>Total Expenditures</b>	<b>552,755.52</b>	<b>342,037.46</b>	<b>0.00</b>	<b>655,370.00</b>	<b>313,332.54</b>	<b>52 / 58</b>
Excess Deficiency Before						
Financing Sources / (Uses)	32,912.56	(7,686.46)	0.00	(249,620.00)	(241,933.54)	3 / 58
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	444.00	444.00	0
3305 Bikeway Improvement	625.32	0.00	0.00	1,725.00	1,725.00	0
3308 Street Facility Improvement	4,507.56	0.00	0.00	19,839.00	19,839.00	0
3309 Storm Drainage Facility	672.89	0.00	0.00	1,500.00	1,500.00	0
3320 Sewer - Trunk Line Capacity	1,420.96	0.00	0.00	4,740.00	4,740.00	0
3321 Sewer - WPCP Capacity	1,805.56	0.00	0.00	6,419.00	6,419.00	0
3330 Community Park	2,360.53	0.00	0.00	4,000.00	4,000.00	0

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 873 - PRIVATE DEVELOPMENT-**

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
3332 Bidwell Park Land Acquisition	120.22	0.00	0.00	350.00	350.00	0
3333 Linear Parks/Greenways	303.27	0.00	0.00	500.00	500.00	0
3335 Street Maintenance Equipment	205.96	0.00	0.00	300.00	300.00	0
3336 Administration Building	93.48	0.00	0.00	500.00	500.00	0
3337 Fire Protection Building/Equip	535.58	0.00	0.00	1,750.00	1,750.00	0
3338 Police Protection Bldg & Equip	695.77	0.00	0.00	3,000.00	3,000.00	0
3340 Neighborhood Parks	1,191.33	0.00	0.00	1,075.00	1,075.00	0
3347 Zone I Neighborhood Park	2.96	0.00	0.00	0.00	0.00	0
3862 Private Development	192,989.64	0.00	0.00	0.00	0.00	0
Total Transfers IN	207,531.03	0.00	0.00	46,142.00	46,142.00	0 / 58
Operating Transfers OUT						
9315 General Plan Reserve	(13,570.75)	(6,242.09)	0.00	(11,765.00)	5,522.91	53
Total Transfers OUT	(13,570.75)	(6,242.09)	0.00	(11,765.00)	5,522.91	53 / 58
Total Other Financing Sources	191,972.26	(6,242.09)	0.00	34,377.00	40,619.09	0 / 58
Excess Deficiency After						
Financing Sources / (Uses)	224,884.82	(13,928.55)	0.00	(215,243.00)	(201,314.45)	
Beginning Fund Balance	0.00	224,884.82	0.00	224,884.82		
Ending Fund Balance	224,884.82	210,956.27	0.00	9,641.82		
Ending Cash Balance	260,645.53	234,834.77				

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

Fund: 874 - PRIVATE DEVELOPMENT-FIRE

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Used Budg / Time
<b>Revenues</b>						
40507 Construction Permit	102,335.13	28,880.94	0.00	79,000.00	50,119.06	37
40518 Fire System Compliance Fee	0.00	678.93	0.00	0.00	(678.93)	-
Total - Licenses and Permits	102,335.13	29,559.87	0.00	79,000.00	49,440.13	37 / 58
42404 Planning Filing Fees	20,328.73	6,141.29	0.00	15,800.00	9,658.71	39
42410 Plan Check Fees	43,907.51	10,127.83	0.00	52,700.00	42,572.17	19
42442 Fire Plan Check Fees	224,386.08	110,341.00	0.00	185,000.00	74,659.00	60
Total - Charges for Services	288,622.32	126,610.12	0.00	253,500.00	126,889.88	50 / 58
44101 Interest on Investments	2,837.48	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	2,837.48	0.00	0.00	0.00	0.00	0 / 58
Total - Other Revenues	0.00	0.00	0.00	0.00	0.00	0 / 58
<b>Total Revenues</b>	<b>393,794.93</b>	<b>156,169.99</b>	<b>0.00</b>	<b>332,500.00</b>	<b>176,330.01</b>	<b>47 / 58</b>
<b>Expenditures</b>						
4000 Salaries - Permanent	68,780.36	41,539.70	0.00	94,820.00	53,280.30	44
4015 Salaries - Holiday Pay	0.00	0.00	0.00	1,762.00	1,762.00	0
4020 Salaries - Hourly Pay	23,242.02	17,692.89	0.00	0.00	(17,692.89)	-
4050 Salaries - Overtime	0.00	313.13	0.00	0.00	(313.13)	-
4690 Employee Benefits Other	53,896.98	34,196.56	0.00	68,735.00	34,538.44	50
Total - Salaries & Employee Benefits	145,919.36	93,742.28	0.00	165,317.00	71,574.72	57 / 58
5330 Contractual	17,100.00	12,920.00	0.00	32,000.00	19,080.00	40
5400 Professional Services	1,140.00	0.00	0.00	0.00	0.00	0
Total - Purchased Services	18,240.00	12,920.00	0.00	32,000.00	19,080.00	40 / 58
8800 Major Cap Projects-Capitalize	0.00	0.00	0.00	8,011.00	8,011.00	0
8801 Major Cap Proj-Non Capitalize	59.96	263.95	0.00	0.00	(263.95)	-
Total - Capital Projects	59.96	263.95	0.00	8,011.00	7,747.05	3 / 58
5030 Insurance	3,952.00	3,022.00	0.00	6,636.00	3,614.00	46
7993 Indirect Cost Allocation	19,968.00	3,402.00	0.00	10,206.00	6,804.00	33
Total - Allocations	23,920.00	6,424.00	0.00	16,842.00	10,418.00	38 / 58
<b>Total Expenditures</b>	<b>188,139.32</b>	<b>113,350.23</b>	<b>0.00</b>	<b>222,170.00</b>	<b>108,819.77</b>	<b>51 / 58</b>
Excess Deficiency Before Financing Sources / (Uses)	205,655.61	42,819.76	0.00	110,330.00	67,510.24	39 / 58
<b>Other Sources / Uses</b>						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	276.00	276.00	0
3305 Bikeway Improvement	468.99	0.00	0.00	0.00	0.00	0
3308 Street Facility Improvement	3,380.67	0.00	0.00	0.00	0.00	0
3309 Storm Drainage Facility	504.67	0.00	0.00	0.00	0.00	0
3320 Sewer - Trunk Line Capacity	1,065.72	0.00	0.00	0.00	0.00	0
3321 Sewer - WPCP Capacity	1,354.17	0.00	0.00	0.00	0.00	0
3330 Community Park	1,770.40	0.00	0.00	0.00	0.00	0
3332 Bidwell Park Land Acquisition	90.16	0.00	0.00	0.00	0.00	0
3333 Linear Parks/Greenways	227.46	0.00	0.00	0.00	0.00	0
3335 Street Maintenance Equipment	154.47	0.00	0.00	0.00	0.00	0
3336 Administration Building	70.11	0.00	0.00	0.00	0.00	0
3337 Fire Protection Building/Equip	401.69	0.00	0.00	0.00	0.00	0
3338 Police Protection Bldg & Equip	521.83	0.00	0.00	0.00	0.00	0
3340 Neighborhood Parks	893.50	0.00	0.00	0.00	0.00	0
3347 Zone I Neighborhood Park	2.22	0.00	0.00	0.00	0.00	0
3862 Private Development	156,467.98	0.00	0.00	0.00	0.00	0
Total Transfers IN	167,374.04	0.00	0.00	276.00	276.00	0 / 58
Operating Transfers OUT						
9315 General Plan Reserve	(8,633.10)	(2,725.93)	0.00	(4,525.00)	1,799.07	60
Total Transfers OUT	(8,633.10)	(2,725.93)	0.00	(4,525.00)	1,799.07	60 / 58

**City of Chico**  
**Fund Income Statement**

Data Through 1/31/2021

Budget Version 10: Working

**Fund: 874 - PRIVATE DEVELOPMENT-FIRE**

<b>Budget Year: 2021</b>	<b>Prior Year's Actuals To 6/30/2020</b>	<b>Year To Date Actuals</b>	<b>Encum- brances</b>	<b>Budget</b>	<b>Balance</b>	<b>Percent Used Budg / Time</b>
Total Other Financing Sources	155,915.56	(2,725.93)	0.00	(4,249.00)	(1,523.07)	64 / 58
Excess Deficiency After Financing Sources / (Uses)	361,571.17	40,093.83	0.00	106,081.00	65,987.17	
Beginning Fund Balance	0.00	361,571.17	0.00	361,571.17		
Ending Fund Balance	361,571.17	401,665.00	0.00	467,652.17		
Ending Cash Balance	365,842.58	405,022.00				

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**Administrative Services**

Administrative Services Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	2,267,583	2,482,211	815,385	649,352	1,464,738	1,417,349	1,156,677	2,574,026	1,109,287	57	
Materials & Supplies	70,486	74,342	12,326	16,558	28,884	27,328	39,235	66,563	37,678	43	
Purchased Services	711,449	846,071	57,026	513,653	570,679	154,074	790,058	944,132	373,452	60	
Other Expenses	266,063	255,634	20,940	105,793	126,733	51,070	214,270	265,340	138,606	48	
Non-Recurring Operating	0	30,000	0	0	0	0	0	0	0	48	
Allocations	(1,669,481)	(1,594,233)	(549,839)	23,232	(526,606)	(1,686,818)	49,846	(1,636,972)	(1,110,365)	32	
<b>Department Total</b>	<b>1,646,101</b>	<b>2,094,025</b>	<b>355,840</b>	<b>1,308,590</b>	<b>1,664,430</b>	<b>(36,997)</b>	<b>2,250,086</b>	<b>2,213,089</b>	<b>548,658</b>	<b>75</b>	<b>59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20					
<b>001-150 Finance</b>							
4000 Salaries & Employee Benefits	1,344,456	1,403,237	815,386	1,417,349	601,963	58	
5000 Materials & Supplies	23,446	26,913	12,326	27,328	15,002	45	
5400 Purchased Services	116,757	126,669	57,027	154,074	97,047	37	
8900 Other Expenses	44,239	48,945	20,940	51,070	30,130	41	
8910 Non-Recurring Operating	0	30,000	0	0	0	0	
8990 Allocations	250,728	280,601	113,760	303,980	190,220	37	
<b>Total 001-150</b>	<b>1,779,626</b>	<b>1,916,365</b>	<b>1,019,439</b>	<b>1,953,801</b>	<b>934,362</b>	<b>52</b>	<b>59</b>
<b>001-995 Indirect Cost Allocation</b>							
8990 Allocations	(1,944,011)	(1,918,091)	(663,599)	(1,990,798)	-1,327,199	33	
<b>Total 001-995</b>	<b>(1,944,011)</b>	<b>(1,918,091)</b>	<b>(663,599)</b>	<b>(1,990,798)</b>	<b>(1,327,199)</b>	<b>33</b>	<b>59</b>
<b>Total General/Park Funds</b>	<b>(164,385)</b>	<b>(1,726)</b>	<b>355,840</b>	<b>(36,997)</b>	<b>(392,837)</b>	<b>-961</b>	<b>59</b>
<b>010-150 City Treasury</b>							
5400 Purchased Services	32,973	40,109	42,325	25,000	(17,325)	169	
8900 Other Expenses	2,912	1,766	0	3,270	3,270	0	
<b>Total 010-150</b>	<b>35,885</b>	<b>41,875</b>	<b>42,325</b>	<b>28,270</b>	<b>(14,055)</b>	<b>150</b>	<b>59</b>
<b>853-150 Parking Revenue</b>							
5400 Purchased Services	41,653	31,241	3,381	36,000	32,619	9	



**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**Administrative Services**

<b>Administrative Services</b>	<b>Prior Year Actuals</b>		<b>FY2020-21</b>	<b>FY2020-21</b>	<b>Remaining</b>	<b>Percent</b>	
<b>Department Summary by Fund-Activity</b>	<b>FY2018-19</b>	<b>FY2019-20</b>	<b>YTD</b>	<b>Modified</b>	<b>Budget</b>	<b>Used</b>	
			<b>Actuals</b>	<b>Adopted</b>		<b>Budg / Time</b>	
<b>Total 853-150</b>	<b>41,653</b>	<b>31,241</b>	<b>3,381</b>	<b>36,000</b>	<b>32,619</b>	<b>9</b>	<b>59</b>
<b>935-180 Information Technology</b>							
4000 Salaries & Employee Benefits	923,128	927,850	559,449	1,006,873	447,424	56	
5000 Materials & Supplies	47,040	47,430	16,558	39,235	22,677	42	
5400 Purchased Services	520,066	648,051	467,933	729,058	261,125	64	
8900 Other Expenses	218,913	204,923	105,793	211,000	105,207	50	
8990 Allocations	23,802	43,256	20,512	43,871	23,359	47	
<b>Total 935-180</b>	<b>1,732,949</b>	<b>1,871,510</b>	<b>1,170,245</b>	<b>2,030,037</b>	<b>859,792</b>	<b>58</b>	<b>59</b>
<b>935-182 Information Technology</b>							
4000 Salaries & Employee Benefits	0	151,124	89,904	149,804	59,900	60	
5400 Purchased Services	0	0	14	0	(14)	0	
8990 Allocations	0	0	2,721	5,975	3,254	46	
<b>Total 935-182</b>	<b>0</b>	<b>151,124</b>	<b>92,639</b>	<b>155,779</b>	<b>63,140</b>	<b>59</b>	<b>59</b>
<b>Total Other Funds</b>	<b>1,810,487</b>	<b>2,095,750</b>	<b>1,308,590</b>	<b>2,250,086</b>	<b>941,496</b>	<b>58</b>	<b>59</b>
<b>Department Total</b>	<b>1,646,102</b>	<b>2,094,024</b>	<b>1,664,430</b>	<b>2,213,089</b>	<b>548,659</b>	<b>75</b>	<b>59</b>

# Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2020-21 Monthly Report for the period ending: January 2021

**Department Contact:** Scott Dowell, Administrative Services Director

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

**Overall Summary:** As of January 31, 2021, 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 935-182 – Information Technology - Radio**

Expenditure Item: **Category – Salaries & Employee Benefits**

Description: This category is trending over due to the timing of payroll dates. January had three payrolls post to the general ledger, making the costs look higher on a month by month basis. This will even out through the end of the fiscal year. No adjustment is necessary.

### **PREVIOUS**

#### **Item #1**

Location: **Fund/Dept 001-099 – General Fund Debt Service**

Expenditure Item: **Category – Debt Service**

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

#### **Item #2**

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

Expenditure Item: **Category – Purchased Services**

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

#### **Item #3**

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 2020. This is an annual payment and will not occur again until July 2021.

**Item #4**

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

Expenditure Item: **Category – Purchased Services**

Description: Several annual contracts and annual technology maintenance agreements are payable at the beginning of the fiscal year. This type of charge will not continue at this level throughout the fiscal year.


**Item #5**

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

Expenditure Item: **Category – Purchased Services**

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

**APPROVALS:**

Review	Signature	Date
Department Director Scott Dowell, ASD		2/11/2021

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**

**City Attorney**

City Attorney Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Materials & Supplies	115	80	521	0	521	250	0	250	(271)	208
Purchased Services	849,460	1,698,295	362,244	216,701	578,945	612,847	650,000	1,262,847	683,901	46
Other Expenses	1,456	1,545	937	0	937	1,805	0	1,805	867	52
Allocations	22,909	26,082	10,098	0	10,098	28,359	0	28,359	18,261	36
<b>Department Total</b>	<b>873,941</b>	<b>1,726,004</b>	<b>373,801</b>	<b>216,701</b>	<b>590,502</b>	<b>643,261</b>	<b>650,000</b>	<b>1,293,261</b>	<b>702,758</b>	<b>46 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20				
<b>001-160 City Attorney</b>						
5000 Materials & Supplies	115	81	521	250	-271	208
5400 Purchased Services	399,050	645,715	362,244	612,847	250,603	59
8900 Other Expenses	1,457	1,546	938	1,805	867	52
8990 Allocations	22,909	26,082	10,098	28,359	18,261	36
<b>Total 001-160</b>	<b>423,531</b>	<b>673,424</b>	<b>373,801</b>	<b>643,261</b>	<b>269,460</b>	<b>58 59</b>
<b>Total General/Park Funds</b>	<b>423,531</b>	<b>673,424</b>	<b>373,801</b>	<b>643,261</b>	<b>269,460</b>	<b>58 59</b>
<b>900-160 General Liability Insurance Reserve</b>						
5400 Purchased Services	450,410	1,052,581	216,701	650,000	433,299	33
<b>Total 900-160</b>	<b>450,410</b>	<b>1,052,581</b>	<b>216,701</b>	<b>650,000</b>	<b>433,299</b>	<b>33 59</b>
<b>Total Other Funds</b>	<b>450,410</b>	<b>1,052,581</b>	<b>216,701</b>	<b>650,000</b>	<b>433,299</b>	<b>33 59</b>
<b>Department Total</b>	<b>873,941</b>	<b>1,726,005</b>	<b>590,502</b>	<b>1,293,261</b>	<b>702,759</b>	<b>46 59</b>

# Monthly Budget Monitoring Report

City Attorney

Fiscal Year 2020-21 Monthly Report for the **period ending:** January 2021

**Department Contact:** Andrew Jared, City Attorney

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

## Overall Summary:

**Location:** Fund/Dept 001 -160 – General - City Attorney

**Expenditure Item:** Category- Purchased Services

**Description:** An overage exists under Category 5000 Materials & Supplies due to an unanticipated need for office materials. The amount is less than \$500. A budget amendment will be brought to address this issue at the category level at a future date. This amendment will not affect the budget at the Fund Level and will not hinder the ability to meet overall budget targets.

**Location:** Fund/Dept 900-160 - General Liability Insurance Reserve

**Expenditure Item:** Category - Purchased Services

**Description:** No overages at the category level to report.

## APPROVALS:

Review
Andrew Jared, City Attorney



Date  
2/10/2021

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**

**City Clerk**

City Clerk Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	624,749	651,705	350,039	0	350,039	675,910	0	675,910	325,870	52
Materials & Supplies	9,459	8,898	8,908	0	8,908	10,750	0	10,750	1,841	83
Purchased Services	69,690	156,492	27,400	3,508	30,908	59,675	49,751	109,426	78,517	28
Other Expenses	139,870	85,559	27,397	0	27,397	185,915	0	185,915	158,517	15
Allocations	130,009	127,762	50,841	0	50,841	154,156	0	154,156	103,315	33
<b>Department Total</b>	<b>973,778</b>	<b>1,030,418</b>	<b>464,586</b>	<b>3,508</b>	<b>468,095</b>	<b>1,086,406</b>	<b>49,751</b>	<b>1,136,157</b>	<b>668,061</b>	<b>41 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
<b>001-101 City Council</b>						
4000 Salaries & Employee Benefits	180,468	182,041	72,436	197,461	125,025	37
5000 Materials & Supplies	4,115	366	6,566	2,400	-4,166	274
5400 Purchased Services	15,267	86,298	2,400	21,000	18,600	11
8900 Other Expenses	54,192	54,421	17,272	62,265	44,993	28
8990 Allocations	76,161	66,101	24,020	70,518	46,498	34
<b>Total 001-101</b>	<b>330,203</b>	<b>389,227</b>	<b>122,694</b>	<b>353,644</b>	<b>230,950</b>	<b>35 59</b>
<b>001-103 City Clerk</b>						
4000 Salaries & Employee Benefits	444,281	469,664	277,603	478,449	200,846	58
5000 Materials & Supplies	5,345	8,532	2,343	8,350	6,007	28
5400 Purchased Services	25,000	31,600	25,000	38,675	13,675	65
8900 Other Expenses	85,678	31,139	10,125	123,650	113,525	8
8990 Allocations	53,848	61,662	26,821	83,638	56,817	32
<b>Total 001-103</b>	<b>614,152</b>	<b>602,597</b>	<b>341,892</b>	<b>732,762</b>	<b>390,870</b>	<b>47 59</b>
<b>001-121 Community Agencies-General</b>						
<b>Total 001-121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 59</b>
<b>Total General/Park Funds</b>	<b>944,355</b>	<b>991,824</b>	<b>464,586</b>	<b>1,086,406</b>	<b>621,820</b>	<b>42 59</b>
<b>051-000 Arts and Culture</b>						
5400 Purchased Services	27,132	28,346	0	0	0	0

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**

**City Clerk**

City Clerk Department Summary by Fund-Activity	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20					
<b>Total 051-000</b>	<b>27,132</b>	<b>28,346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>052-101 Warming/Cooling Center</b>							
5400 Purchased Services	2,292	10,249	3,508	49,751	46,243	7	
<b>Total 052-101</b>	<b>2,292</b>	<b>10,249</b>	<b>3,508</b>	<b>49,751</b>	<b>46,243</b>	<b>7</b>	<b>59</b>
<b>Total Other Funds</b>	<b>29,424</b>	<b>38,595</b>	<b>3,508</b>	<b>49,751</b>	<b>46,243</b>	<b>7</b>	<b>59</b>
<b>Department Total</b>	<b>973,779</b>	<b>1,030,419</b>	<b>468,094</b>	<b>1,136,157</b>	<b>668,063</b>	<b>41</b>	<b>59</b>



# Monthly Budget Monitoring Report

City Clerk & City Council

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 01/31/21

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

Items of Interest: Nothing new to report

**APPROVALS:**

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



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

Feb. 16, 2021

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Manager**

City Manager Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	768,450	858,833	610,304	86,746	697,051	1,035,085	195,413	1,230,498	533,446	57
Materials & Supplies	4,363	7,991	1,541	348	1,890	4,745	2,523	7,268	5,377	26
Purchased Services	59,556	56,983	45,658	0	45,658	131,821	45,000	176,821	131,162	26
Other Expenses	142,956	139,605	34,217	2,750	36,967	165,458	5,250	170,708	133,740	22
Allocations	95,471	111,222	48,412	3,004	51,416	113,574	6,599	120,173	68,757	43
<b>Department Total</b>	<b>1,070,797</b>	<b>1,174,635</b>	<b>740,134</b>	<b>92,849</b>	<b>832,983</b>	<b>1,450,683</b>	<b>254,785</b>	<b>1,705,468</b>	<b>872,484</b>	<b>49 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
<b>001-106 City Management</b>						
4000 Salaries & Employee Benefits	768,451	810,410	610,305	1,035,085	424,780	59
5000 Materials & Supplies	4,036	3,317	1,542	4,245	2,703	36
8900 Other Expenses	17,383	15,697	5,764	27,280	21,516	21
8990 Allocations	94,064	109,672	47,935	111,745	63,810	43
<b>Total 001-106</b>	<b>883,934</b>	<b>939,096</b>	<b>665,546</b>	<b>1,178,355</b>	<b>512,809</b>	<b>56 59</b>
<b>001-112 Economic Development</b>						
5000 Materials & Supplies	0	0	0	500	500	0
5400 Purchased Services	59,556	56,983	45,659	131,821	86,162	35
8900 Other Expenses	125,574	122,709	28,454	138,178	109,724	21
8990 Allocations	1,407	1,550	477	1,829	1,352	26
<b>Total 001-112</b>	<b>186,537</b>	<b>181,242</b>	<b>74,590</b>	<b>272,328</b>	<b>197,738</b>	<b>27 59</b>
<b>Total General/Park Funds</b>	<b>1,070,471</b>	<b>1,120,338</b>	<b>740,136</b>	<b>1,450,683</b>	<b>710,547</b>	<b>51 59</b>
<b>050-106 Donations</b>						
4000 Salaries & Employee Benefits	0	30,678	86,010	145,413	59,403	59
5000 Materials & Supplies	327	4,674	349	2,523	2,174	14
8990 Allocations	0	0	3,004	6,599	3,595	46
<b>Total 050-106</b>	<b>327</b>	<b>35,352</b>	<b>89,363</b>	<b>154,535</b>	<b>65,172</b>	<b>58 59</b>
<b>098-106 Justice Assist Grant (JAG)</b>						
4000 Salaries & Employee Benefits	0	17,746	0	0	0	0

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Manager**

City Manager Department Summary by Fund-Activity	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20					
<b>Total 098-106</b>	<b>0</b>	<b>17,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>100-106 Grants-Operating Activities</b>							
8900 Other Expenses	0	1,200	2,750	5,250	2,500	52	
<b>Total 100-106</b>	<b>0</b>	<b>1,200</b>	<b>2,750</b>	<b>5,250</b>	<b>2,500</b>	<b>52</b>	<b>59</b>
<b>875-106</b>							
4000 Salaries & Employee Benefits	0	0	736	50,000	49,264	1	
5400 Purchased Services	0	0	0	45,000	45,000	0	
<b>Total 875-106</b>	<b>0</b>	<b>0</b>	<b>736</b>	<b>95,000</b>	<b>94,264</b>	<b>1</b>	<b>59</b>
<b>Total Other Funds</b>	<b>327</b>	<b>54,298</b>	<b>92,849</b>	<b>254,785</b>	<b>161,936</b>	<b>36</b>	<b>59</b>
<b>Department Total</b>	<b>1,070,798</b>	<b>1,174,636</b>	<b>832,985</b>	<b>1,705,468</b>	<b>872,483</b>	<b>49</b>	<b>59</b>

# Monthly Budget Monitoring Report

City Manager's Office

Fiscal Year 2020-21 Monthly Report for the period ending January 31, 2021

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

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

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

**Items of Interest:**

**NEW**

None.

**PREVIOUS**

**Item #1**

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

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

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

Action Plan: No action necessary.

**Item #1**

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

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

Description & Analysis: The city has multiple agreements with the Chamber of Commerce that we pay of encumber at the beginning of the fiscal year, therefore we expend most of the budget upfront.

Action Plan: No action necessary.

**APPROVALS:**

Review	Signature	Date
Department Director <b>Mark Orme, City Manager</b>		February 12, 2021

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Building**

City Building Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	1,387,075	1,719,596	183,975	869,530	1,053,506	259,203	1,661,205	1,920,408	866,901	55
Materials & Supplies	16,031	11,281	1,509	2,941	4,451	4,196	16,025	20,221	15,769	22
Purchased Services	305,564	179,226	0	13,791	13,791	27,600	280,135	307,735	293,943	4
Other Expenses	29,672	25,548	3,781	6,322	10,103	5,730	31,129	36,859	26,755	27
Non-Recurring Operating Allocations	76,526	43,178	0	89,170	89,170	0	111,248	111,248	22,077	80
	184,798	329,906	23,538	106,543	130,081	54,363	297,421	351,784	221,702	37
<b>Department Total</b>	<b>1,999,669</b>	<b>2,308,739</b>	<b>212,805</b>	<b>1,088,301</b>	<b>1,301,106</b>	<b>351,092</b>	<b>2,397,163</b>	<b>2,748,255</b>	<b>1,447,148</b>	<b>47 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20				
<b>001-520 Building Inspection</b>						
8900 Other Expenses	0	224	228	0	-228	0
<b>Total 001-520</b>	<b>0</b>	<b>224</b>	<b>228</b>	<b>0</b>	<b>(228)</b>	<b>0 59</b>
<b>001-535 Code Enforcement</b>						
4000 Salaries & Employee Benefits	230,581	323,560	183,976	259,203	75,227	71
5000 Materials & Supplies	3,761	3,461	1,510	4,196	2,686	36
5400 Purchased Services	13,530	12,565	0	27,600	27,600	0
8900 Other Expenses	3,143	7,717	3,553	5,730	2,177	62
8990 Allocations	47,668	47,114	23,538	54,363	30,825	43
<b>Total 001-535</b>	<b>298,683</b>	<b>394,417</b>	<b>212,577</b>	<b>351,092</b>	<b>138,515</b>	<b>61 59</b>
<b>Total General/Park Funds</b>	<b>298,683</b>	<b>394,641</b>	<b>212,805</b>	<b>351,092</b>	<b>138,287</b>	<b>60 59</b>
<b>213-535 Abandoned Vehicle Abatement</b>						
4000 Salaries & Employee Benefits	125,237	97,771	65,265	132,549	67,284	49
5000 Materials & Supplies	606	408	441	2,559	2,118	17
5400 Purchased Services	10,035	13,055	11,105	15,000	3,895	74
8900 Other Expenses	5,901	1,421	198	3,250	3,052	6
8990 Allocations	11,326	12,929	6,127	13,921	7,794	44
<b>Total 213-535</b>	<b>153,105</b>	<b>125,584</b>	<b>83,136</b>	<b>167,279</b>	<b>84,143</b>	<b>50 59</b>
<b>213-995 Abandoned Vehicle Abatement</b>						

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Building**

City Building	Prior Year Actuals		FY2020-21	FY2020-21	Remaining	Percent	
Department Summary by Fund-Activity	FY2018-19	FY2019-20	YTD Actuals	Modified Adopted	Budget	Used Budg / Time	
8990 Allocations	8,973	8,478	2,834	8,503	5,669	33	
<b>Total 213-995</b>	<b>8,973</b>	<b>8,478</b>	<b>2,834</b>	<b>8,503</b>	<b>5,669</b>	<b>33</b>	<b>59</b>
<b>316-520</b>							
5000 Materials & Supplies	0	0	0	500	500	0	
5400 Purchased Services	0	0	0	15,000	15,000	0	
8900 Other Expenses	0	0	0	5,000	5,000	0	
<b>Total 316-520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,500</b>	<b>20,500</b>	<b>0</b>	<b>59</b>
<b>862-520 Private Development</b>							
4000 Salaries & Employee Benefits	1,031,257	0	0	0	0	0	
5000 Materials & Supplies	11,664	0	0	0	0	0	
5400 Purchased Services	282,000	0	0	0	0	0	
8900 Other Expenses	20,629	0	0	0	0	0	
8910 Non-Recurring Operating	76,526	0	0	0	0	0	
8990 Allocations	116,831	0	0	0	0	0	
<b>Total 862-520</b>	<b>1,538,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>871-520 Private Development - Building</b>							
4000 Salaries & Employee Benefits	0	1,298,265	804,265	1,528,656	724,391	53	
5000 Materials & Supplies	0	7,412	2,501	12,966	10,465	19	
5400 Purchased Services	0	153,607	2,687	250,135	247,448	1	
8900 Other Expenses	0	16,187	6,125	22,879	16,754	27	
8910 Non-Recurring Operating	0	43,179	89,171	111,248	22,077	80	
8990 Allocations	0	142,106	60,556	163,919	103,363	37	
<b>Total 871-520</b>	<b>0</b>	<b>1,660,756</b>	<b>965,305</b>	<b>2,089,803</b>	<b>1,124,498</b>	<b>46</b>	<b>59</b>
<b>871-995 Private Development - Building</b>							
8990 Allocations	0	119,279	37,026	111,078	74,052	33	
<b>Total 871-995</b>	<b>0</b>	<b>119,279</b>	<b>37,026</b>	<b>111,078</b>	<b>74,052</b>	<b>33</b>	<b>59</b>
<b>Total Other Funds</b>	<b>1,700,985</b>	<b>1,914,097</b>	<b>1,088,301</b>	<b>2,397,163</b>	<b>1,308,862</b>	<b>45</b>	<b>59</b>
<b>Department Total</b>	<b>1,999,668</b>	<b>2,308,738</b>	<b>1,301,106</b>	<b>2,748,255</b>	<b>1,447,149</b>	<b>47</b>	<b>59</b>

# Monthly Budget Monitoring Report

Community Development Department - Building & Code Enforcement  
(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** January 31, 2021

**Department Contact:** Tony Lindsey, Community Development Director - Building & Code Enforcement

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

**Overall Summary:** The Community Development Department - Building & Code Enforcement's Fiscal Year 2020-21 expense reports as provided by the Finance Division have been reviewed by CDD staff, and expenditures do not exceed budget appropriations. The Department's Operating Summary figures, as of January 31, 2021, show 47% of the total departmental budget used and 59% time used in the fiscal year. The Department is trending 12% underbudget.

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

## Items of Interest:

### **NEW**

No new items of interest to report.

### **PREVIOUS**

#### Item #1

Location: Community Development, General Fund-Building (001-520)  
Expenditure Item: Other Expenses category, 5480-Communications  
Description: Not an operating budget.  
Analysis: Communications charge was incorrectly coded to non-existent operating budget.  
Action Plan: Working with Finance to correct coding.

#### Item #2

Location: Community Development, General Fund-Code (001-535)  
Expenditure Item: Salaries & Employee Benefits category, 4000 & 4690  
Description: Funds for Code Enforcement staff salary and benefits.  
Analysis: Trending overbudget due to the City's Code Enforcement COVID-19 response activities.  
Action Plan: Timecards are being coded to the COVID-19 cost center to accurately document staff's response activities for City reimbursement, continue to monitor.



**Item 3**

Location: Community Development, Abandoned Vehicle Abatement-Code (213-535)  
Expenditure Item: Purchased Services category, 5330-Contractual  
Description: Funds to provide Abandoned Vehicle Abatement contractual services.  
Analysis: Increase in need for towing of abandoned vehicles City-wide, specifically abandoned recreational vehicles.  
Action Plan: Continue to monitor and request budget supplemental as needed.

**Item #4**

Location: Community Development, Private Development-Building (871-520)  
Expenditure Item: Non-Recurring Operating category, 7500-Non-Recurring Operating  
Description: Funds for archiving and data conversion of Building and Code property files.  
Analysis: Project is on track and additional funded budgets are allocated for project.  
Action Plan: No action is necessary; continue to monitor.

**APPROVALS:**

	Review	Signature	Date
X	Department Director		2/9/21

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Planning**

City Planning Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	1,047,642	1,113,546	163,132	484,312	647,445	374,366	903,313	1,277,679	630,233	51
Materials & Supplies	25,906	16,167	258	6,055	6,314	2,137	34,645	36,782	30,467	17
Purchased Services	221,518	620,177	0	152,867	152,867	40,000	891,351	931,351	778,483	16
Other Expenses	272,690	231,290	202,618	15,822	218,440	285,134	54,385	339,519	121,078	64
Non-Recurring Operating Allocations	40,176	69,079	0	0	0	0	0	0	0	64
	599,573	447,734	36,747	141,688	178,435	117,525	398,714	516,239	337,803	35
<b>Department Total</b>	<b>2,207,508</b>	<b>2,497,997</b>	<b>402,757</b>	<b>800,746</b>	<b>1,203,503</b>	<b>819,162</b>	<b>2,282,408</b>	<b>3,101,570</b>	<b>1,898,066</b>	<b>39 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20				
<b>001-510 Planning</b>						
4000 Salaries & Employee Benefits	366,144	373,609	163,133	374,366	211,233	44
5000 Materials & Supplies	1,897	1,293	259	2,137	1,878	12
5400 Purchased Services	25,700	54,300	0	40,000	40,000	0
8900 Other Expenses	230,643	200,745	202,619	285,134	82,515	71
8910 Non-Recurring Operating	2,256	0	0	0	0	0
8990 Allocations	89,072	96,773	36,747	117,525	80,778	31
<b>Total 001-510</b>	<b>715,712</b>	<b>726,720</b>	<b>402,758</b>	<b>819,162</b>	<b>416,404</b>	<b>49 59</b>
<b>Total General/Park Funds</b>	<b>715,712</b>	<b>726,720</b>	<b>402,758</b>	<b>819,162</b>	<b>416,404</b>	<b>49 59</b>
<b>201-995 Community Development Blk Grant</b>						
8990 Allocations	37,372	41,926	15,732	47,195	31,463	33
<b>Total 201-995</b>	<b>37,372</b>	<b>41,926</b>	<b>15,732</b>	<b>47,195</b>	<b>31,463</b>	<b>33 59</b>
<b>206-995 HOME - Federal Grants</b>						
8990 Allocations	12,545	12,468	3,573	10,720	7,147	33
<b>Total 206-995</b>	<b>12,545</b>	<b>12,468</b>	<b>3,573</b>	<b>10,720</b>	<b>7,147</b>	<b>33 59</b>
<b>392-540 Affordable Housing</b>						
4000 Salaries & Employee Benefits	126,912	159,579	117,931	234,812	116,881	50
5000 Materials & Supplies	971	1,443	886	3,275	2,389	27
5400 Purchased Services	27,426	13,236	20,982	74,715	53,733	28

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Planning**

City Planning	Prior Year Actuals		FY2020-21	FY2020-21	Remaining	Percent	
Department Summary by Fund-Activity	FY2018-19	FY2019-20	YTD	Modified	Budget	Used	
			Actuals	Adopted		Budg / Time	
8900 Other Expenses	5,587	4,161	2,455	11,930	9,475	21	
8910 Non-Recurring Operating	7,000	0	0	0	0	0	
8990 Allocations	35,604	44,768	18,070	51,224	33,154	35	
<b>Total 392-540</b>	<b>203,500</b>	<b>223,187</b>	<b>160,324</b>	<b>375,956</b>	<b>215,632</b>	<b>43</b>	<b>59</b>
<b>392-995 Affordable Housing</b>							
8990 Allocations	38,360	35,708	12,810	38,430	25,620	33	
<b>Total 392-995</b>	<b>38,360</b>	<b>35,708</b>	<b>12,810</b>	<b>38,430</b>	<b>25,620</b>	<b>33</b>	<b>59</b>
<b>862-510 Private Development</b>							
4000 Salaries & Employee Benefits	299,163	0	0	0	0	0	
5000 Materials & Supplies	8,675	0	0	0	0	0	
5400 Purchased Services	57,221	0	0	0	0	0	
8900 Other Expenses	22,450	0	0	0	0	0	
8910 Non-Recurring Operating	30,920	0	0	0	0	0	
8990 Allocations	123,176	0	0	0	0	0	
<b>Total 862-510</b>	<b>541,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>862-995 Private Development</b>							
8990 Allocations	236,776	0	0	0	0	0	
<b>Total 862-995</b>	<b>236,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>863-510 Subdivisions</b>							
4000 Salaries & Employee Benefits	131,329	92,711	50,486	147,182	96,696	34	
5000 Materials & Supplies	5,406	2,539	282	6,853	6,571	4	
5400 Purchased Services	72,999	414,864	97,877	457,473	359,596	21	
8900 Other Expenses	13,731	6,303	1,483	18,060	16,577	8	
8990 Allocations	23,602	25,878	10,431	20,247	9,816	52	
<b>Total 863-510</b>	<b>247,067</b>	<b>542,295</b>	<b>160,559</b>	<b>649,815</b>	<b>489,256</b>	<b>25</b>	<b>59</b>
<b>872-510 Private Development - Planning</b>							
4000 Salaries & Employee Benefits	0	360,553	241,187	384,349	143,162	63	
5000 Materials & Supplies	0	10,661	4,771	11,850	7,079	40	
5400 Purchased Services	0	94,293	135	304,788	304,653	0	
8900 Other Expenses	0	18,206	11,855	22,320	10,465	53	
8910 Non-Recurring Operating	0	69,080	0	0	0	0	
8990 Allocations	0	138,439	53,682	150,526	96,844	36	
<b>Total 872-510</b>	<b>0</b>	<b>691,232</b>	<b>311,630</b>	<b>873,833</b>	<b>562,203</b>	<b>36</b>	<b>59</b>

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**City Planning**

City Planning Department Summary by Fund-Activity	Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20	YTD Actuals	Modified Adopted			
<b>872-995 Private Development - Planning</b>							
8990 Allocations	0	47,768	25,152	75,457	50,305	33	
<b>Total 872-995</b>	<b>0</b>	<b>47,768</b>	<b>25,152</b>	<b>75,457</b>	<b>50,305</b>	<b>33</b>	<b>59</b>
<b>935-185 Information Technology</b>							
4000 Salaries & Employee Benefits	124,095	127,095	74,709	136,970	62,261	55	
5000 Materials & Supplies	8,957	232	116	12,667	12,551	1	
5400 Purchased Services	38,172	43,485	33,872	54,375	20,503	62	
8900 Other Expenses	279	1,875	29	2,075	2,046	1	
8990 Allocations	3,066	4,006	2,238	4,915	2,677	46	
<b>Total 935-185</b>	<b>174,569</b>	<b>176,693</b>	<b>110,964</b>	<b>211,002</b>	<b>100,038</b>	<b>53</b>	<b>59</b>
<b>Total Other Funds</b>	<b>1,491,794</b>	<b>1,771,277</b>	<b>800,744</b>	<b>2,282,408</b>	<b>1,481,664</b>	<b>35</b>	<b>59</b>
<b>Department Total</b>	<b>2,207,506</b>	<b>2,497,997</b>	<b>1,203,502</b>	<b>3,101,570</b>	<b>1,898,068</b>	<b>39</b>	<b>59</b>

# Monthly Budget Monitoring Report

Community Development Department - Planning & Housing  
(Dept. Name)

Fiscal Year 20-21 Monthly Report for the **period ending:** January 31, 2021

**Department Contact:** Brendan Vieg, Community Development Director - Planning & Housing

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

**Overall Summary:** The Community Development Department - Planning & Housing's Fiscal Year 2020-21 expense reports as provided by the Finance Division have been reviewed by CDD staff, and expenditures do not exceed budget appropriations. The Department's Operating Summary figures, as of January 31, 2021, show 39% of the total departmental budget used and 59% time used in the fiscal year. The Department is trending 20% underbudget.

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

**Items of Interest:**

**NEW**


No new items of interest 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 2020-21; and other LAFCO and annexation expenses.  
**Analysis:** This budget line item is used for the annual LAFCO apportionment, which has already been billed and paid in full, as required by agreement. This year's annual payment is within the budgeted amount.  
**Action Plan:** No action is necessary; continue to monitor.

**APPROVALS:**

	Review	Signature	Date
X	Department Director		2/9/21

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**

**Fire**

Fire Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	12,116,965	12,156,570	7,910,867	93,742	8,004,610	11,756,002	165,317	11,921,319	3,916,708	67
Materials & Supplies	267,715	136,008	124,216	0	124,216	163,554	0	163,554	39,337	76
Purchased Services	84,381	112,316	22,905	12,920	35,825	45,563	32,000	77,563	41,737	46
Other Expenses	181,099	164,862	60,655	0	60,655	194,327	0	194,327	133,671	31
Non-Recurring Operating Allocations	(11,020)	0	0	0	0	0	0	0	0	31
	1,020,784	1,167,712	511,852	6,424	518,276	1,365,423	16,842	1,382,265	863,988	37
<b>Department Total</b>	<b>13,659,925</b>	<b>13,737,471</b>	<b>8,630,498</b>	<b>113,086</b>	<b>8,743,584</b>	<b>13,524,869</b>	<b>214,159</b>	<b>13,739,028</b>	<b>4,995,443</b>	<b>64 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20				
<b>001-400 Fire</b>						
4000 Salaries & Employee Benefits	11,001,367	11,790,779	7,346,140	11,698,977	4,352,837	63
5000 Materials & Supplies	267,715	136,009	124,216	163,554	39,338	76
5400 Purchased Services	55,394	94,077	22,906	45,563	22,657	50
8900 Other Expenses	179,999	164,474	57,140	190,403	133,263	30
8910 Non-Recurring Operating	(11,020)	0	0	0	0	0
8990 Allocations	1,016,572	1,143,793	511,853	1,365,423	853,570	37
<b>Total 001-400</b>	<b>12,510,027</b>	<b>13,329,132</b>	<b>8,062,255</b>	<b>13,463,920</b>	<b>5,401,665</b>	<b>60 59</b>
<b>001-410 Fire Reimbursable Response</b>						
4000 Salaries & Employee Benefits	975,111	196,083	564,728	57,025	-507,703	990
8900 Other Expenses	1,101	388	3,515	3,924	409	90
<b>Total 001-410</b>	<b>976,212</b>	<b>196,471</b>	<b>568,243</b>	<b>60,949</b>	<b>(507,294)</b>	<b>932 59</b>
<b>Total General/Park Funds</b>	<b>13,486,239</b>	<b>13,525,603</b>	<b>8,630,498</b>	<b>13,524,869</b>	<b>4,894,371</b>	<b>63 59</b>
<b>098-400 Justice Assist Grant (JAG)</b>						
4000 Salaries & Employee Benefits	0	23,789	0	0	0	0
<b>Total 098-400</b>	<b>0</b>	<b>23,789</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 59</b>
<b>862-400 Private Development</b>						
4000 Salaries & Employee Benefits	140,487	0	0	0	0	0
5400 Purchased Services	28,988	0	0	0	0	0

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**

**Fire**

<b>Fire</b>	<b>Prior Year Actuals</b>		<b>FY2020-21</b>	<b>FY2020-21</b>	<b>Remaining Budget</b>	<b>Percent Used</b>	
	<b>FY2018-19</b>	<b>FY2019-20</b>	<b>YTD Actuals</b>	<b>Modified Adopted</b>		<b>Budg / Time</b>	
<b>Department Summary by Fund-Activity</b>							
8990 Allocations	4,212	0	0	0	0	0	
<b>Total 862-400</b>	<b>173,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>874-400 Private Development - Fire</b>							
4000 Salaries & Employee Benefits	0	145,919	93,742	165,317	71,575	57	
5400 Purchased Services	0	18,240	12,920	32,000	19,080	40	
8990 Allocations	0	3,952	3,022	6,636	3,614	46	
<b>Total 874-400</b>	<b>0</b>	<b>168,111</b>	<b>109,684</b>	<b>203,953</b>	<b>94,269</b>	<b>54</b>	<b>59</b>
<b>874-995 Private Development - Fire</b>							
8990 Allocations	0	19,968	3,402	10,206	6,804	33	
<b>Total 874-995</b>	<b>0</b>	<b>19,968</b>	<b>3,402</b>	<b>10,206</b>	<b>6,804</b>	<b>33</b>	<b>59</b>
<b>Total Other Funds</b>	<b>173,687</b>	<b>211,868</b>	<b>113,086</b>	<b>214,159</b>	<b>101,073</b>	<b>53</b>	<b>59</b>
<b>Department Total</b>	<b>13,659,926</b>	<b>13,737,471</b>	<b>8,743,584</b>	<b>13,739,028</b>	<b>4,995,444</b>	<b>64</b>	<b>59</b>



# Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** January 31, 2021

**Department Contact: Steve Standridge, Fire Chief**

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

**Overall Summary:**

Fire-Rescue budget actuals are trending within budget.

**Items of Interest:**

**Item #1**

Location: Fund 001-410  
Expenditure Item: Category 4000  
Description: Salaries and Employee Benefits


Analysis:

Fund 410 tracks the reimbursable responses for OES incidents. Due to the manner in which this fund is presented, it shows as over-budget but in reality, it is not. Chico Fire-Rescue personnel assist CAL Fire and the Forest Service through the California Fire Assistance Agreement. These costs are proportional to incidents and are fully reimbursable. As such, costs will not be over reimbursements.

Action Plan:

Chico Fire-Rescue personnel have responded to incidents throughout the state and reimbursement is pending. When reimbursement is received, the account will be adjusted to reflect actuals.

**APPROVALS:**

X	Review	Signature	Date
X	Department Director		2/16/21

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**  
**Human Resources**

Human Resources Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	585,385	602,220	302,194	0	302,194	495,486	298,521	794,007	491,812	38	
Materials & Supplies	4,228	9,345	7,662	67	7,729	8,220	550	8,770	1,040	88	
Purchased Services	1,591,450	1,804,046	125,177	589,032	714,210	133,173	1,222,500	1,355,673	641,462	53	
Other Expenses	1,129,426	845,638	3,668	955,915	959,584	28,835	1,458,116	1,486,951	527,366	65	
Allocations	63,681	74,813	30,957	0	30,957	78,469	0	78,469	47,512	39	
<b>Department Total</b>	<b>3,374,172</b>	<b>3,336,063</b>	<b>469,660</b>	<b>1,545,015</b>	<b>2,014,675</b>	<b>744,183</b>	<b>2,979,687</b>	<b>3,723,870</b>	<b>1,709,194</b>	<b>54</b>	<b>59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
<b>001-130 Human Resources</b>							
4000 Salaries & Employee Benefits	585,386	602,220	302,195	495,486	193,291	61	
5000 Materials & Supplies	3,801	8,846	7,662	8,220	558	93	
5400 Purchased Services	139,936	198,443	125,178	133,173	7,995	94	
8900 Other Expenses	13,760	13,763	3,668	28,835	25,167	13	
8990 Allocations	63,681	74,813	30,957	78,469	47,512	39	
<b>Total 001-130</b>	<b>806,564</b>	<b>898,085</b>	<b>469,660</b>	<b>744,183</b>	<b>274,523</b>	<b>63</b>	<b>59</b>
<b>Total General/Park Funds</b>	<b>806,564</b>	<b>898,085</b>	<b>469,660</b>	<b>744,183</b>	<b>274,523</b>	<b>63</b>	<b>59</b>
<b>900-140 General Liability Insurance Reserve</b>							
5000 Materials & Supplies	427	499	67	400	333	17	
5400 Purchased Services	40,170	41,375	45,659	52,500	6,841	87	
8900 Other Expenses	922,860	608,051	751,635	1,168,845	417,210	64	
<b>Total 900-140</b>	<b>963,457</b>	<b>649,925</b>	<b>797,361</b>	<b>1,221,745</b>	<b>424,384</b>	<b>65</b>	<b>59</b>
<b>901-130 Work Compensation Insurance Reserve</b>							
4000 Salaries & Employee Benefits	0	0	0	298,521	298,521	0	
5000 Materials & Supplies	0	0	0	150	150	0	
5400 Purchased Services	1,404,343	1,534,019	503,803	1,120,000	616,197	45	
8900 Other Expenses	192,807	223,824	204,281	289,271	84,990	71	
<b>Total 901-130</b>	<b>1,597,150</b>	<b>1,757,843</b>	<b>708,084</b>	<b>1,707,942</b>	<b>999,858</b>	<b>41</b>	<b>59</b>
<b>902-130 Unemployment Insurance Reserve</b>							

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**  
**Human Resources**

<b>Human Resources</b>	<b>Prior Year Actuals</b>		<b>FY2020-21</b>	<b>FY2020-21</b>	<b>Remaining</b>	<b>Percent</b>	
<b>Department Summary by Fund-Activity</b>	<b>FY2018-19</b>	<b>FY2019-20</b>	<b>YTD</b>	<b>Modified</b>	<b>Budget</b>	<b>Used</b>	
			<b>Actuals</b>	<b>Adopted</b>		<b>Budg / Time</b>	
5400 Purchased Services	7,002	30,209	39,571	50,000	10,429	79	
<b>Total 902-130</b>	<b>7,002</b>	<b>30,209</b>	<b>39,571</b>	<b>50,000</b>	<b>10,429</b>	<b>79</b>	<b>59</b>
<b>Total Other Funds</b>	<b>2,567,609</b>	<b>2,437,977</b>	<b>1,545,016</b>	<b>2,979,687</b>	<b>1,434,671</b>	<b>52</b>	<b>59</b>
<b>Department Total</b>	<b>3,374,173</b>	<b>3,336,062</b>	<b>2,014,676</b>	<b>3,723,870</b>	<b>1,709,194</b>	<b>54</b>	<b>59</b>

# Monthly Budget Monitoring Report

## Human Resources & Risk Management Department

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

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

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

**Overall Summary:** The Human Resources & Risk Management Department do not believe current expenditure trends will exceed budget appropriations.

### Items of Interest:

#### **NEW**

#### **PREVIOUS**

##### **Item #1**

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

Expenditure Item: **Category 5400 – Purchased Services**

Description & Analysis: We have two personnel matters requiring outside Counsel support (5400). In addition, we have seen an increase in our In-Service Medical (6704) due to COVID-19 testing.

Action Plan: No action necessary at this time.

##### **Item #2**

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

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

Description & Analysis: There is a coding error with the contractual Insurance expense. This will be corrected via a journal entry.

Action Plan: No action necessary.

##### **Item #3**

Location: **Fund/Dept 901-130 – Workers' Comp Insurance Reserve**

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

Description & Analysis: Annual premiums are paid at the start of the fiscal year. We do not anticipate any overages this year.

Action Plan: No action necessary.

##### **Item #4**

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

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

Description & Analysis: Annual premiums are paid at the start of the fiscal year. We do not anticipate any overages this year.

Action Plan: No action necessary.

**Item #5**

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

Expenditure Item: **Category 5400 – Purchased Services**

Description & Analysis: Annual premiums are paid at the start of the fiscal year. We do not anticipate any overages this year.

Action Plan: No action necessary at this time.

**Item #6**


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

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

Description & Analysis: We purchased two COVID-19 related laptops (working from home). This expense was unanticipated. We will continue to monitor the budget to assess the need for a funds transfer.

Action Plan: No action necessary at this time.

**APPROVALS:**

Review	Signature	Date
Department Director <b>Jamie Cannon/HR Dir</b>	DocuSigned by:  <small>F6ABF5E056E2470...</small>	2/9/2021

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**

**Police**

Police Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	22,145,943	22,920,191	12,924,947	568,968	13,493,915	23,033,611	1,405,670	24,439,281	10,945,365	55
Materials & Supplies	610,999	591,053	252,618	32,644	285,262	583,906	74,297	658,203	372,940	43
Purchased Services	194,855	282,507	158,375	0	158,375	334,674	0	334,674	176,298	47
Other Expenses	479,470	459,180	208,336	0	208,336	517,159	0	517,159	308,822	40
Non-Recurring Operating Allocations	46,319	29,742	0	7,895	7,895	20,250	0	20,250	12,354	39
	2,505,307	2,887,599	1,246,543	6,948	1,253,491	3,159,038	17,567	3,176,605	1,923,113	39
<b>Department Total</b>	<b>25,982,896</b>	<b>27,170,273</b>	<b>14,790,820</b>	<b>616,457</b>	<b>15,407,278</b>	<b>27,648,638</b>	<b>1,497,534</b>	<b>29,146,172</b>	<b>13,738,893</b>	<b>53 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20				
<b>001-300 Police</b>						
4000 Salaries & Employee Benefits	19,287,126	20,031,412	11,680,830	22,267,960	10,587,130	52
5000 Materials & Supplies	468,334	419,087	231,486	513,156	281,670	45
5400 Purchased Services	175,997	261,524	149,393	311,510	162,117	48
8900 Other Expenses	462,872	451,949	206,642	503,199	296,557	41
8910 Non-Recurring Operating	35,852	13,916	0	20,250	20,250	0
8990 Allocations	2,433,854	2,801,132	1,208,698	3,068,525	1,859,827	39
<b>Total 001-300</b>	<b>22,864,035</b>	<b>23,979,020</b>	<b>13,477,049</b>	<b>26,684,600</b>	<b>13,207,551</b>	<b>51 59</b>
<b>001-322 PD-Patrol</b>						
4000 Salaries & Employee Benefits	1,326,999	923,294	694,294	0	-694,294	0
<b>Total 001-322</b>	<b>1,326,999</b>	<b>923,294</b>	<b>694,294</b>	<b>0</b>	<b>(694,294)</b>	<b>0 59</b>
<b>001-342 PD-Communications</b>						
4000 Salaries & Employee Benefits	253,171	180,596	142,754	0	-142,754	0
<b>Total 001-342</b>	<b>253,171</b>	<b>180,596</b>	<b>142,754</b>	<b>0</b>	<b>(142,754)</b>	<b>0 59</b>
<b>001-345 PD-Detective Bureau</b>						
4000 Salaries & Employee Benefits	120,645	81,315	57,922	0	-57,922	0
<b>Total 001-345</b>	<b>120,645</b>	<b>81,315</b>	<b>57,922</b>	<b>0</b>	<b>(57,922)</b>	<b>0 59</b>
<b>001-348 PD-Animal Services</b>						
4000 Salaries & Employee Benefits	478,620	463,560	283,311	520,393	237,082	54

**City of Chico**  
**2020-21 Annual Budget**  
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**Police**

Police Department Summary by Fund-Activity	Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used	
	FY2018-19	FY2019-20	YTD Actuals	Modified Adopted		Budg / Time	
5000 Materials & Supplies	50,787	52,597	21,132	69,700	48,568	30	
5400 Purchased Services	18,859	20,984	8,983	23,164	14,181	39	
8900 Other Expenses	8,329	7,813	1,695	13,960	12,265	12	
8990 Allocations	59,529	68,792	33,311	80,554	47,243	41	
<b>Total 001-348</b>	<b>616,124</b>	<b>613,746</b>	<b>348,432</b>	<b>707,771</b>	<b>359,339</b>	<b>49</b>	<b>59</b>
<b>002-300 Police</b>							
4000 Salaries & Employee Benefits	0	126,476	65,837	245,258	179,421	27	
5000 Materials & Supplies	0	0	0	1,050	1,050	0	
8990 Allocations	0	5,306	4,535	9,959	5,424	46	
<b>Total 002-300</b>	<b>0</b>	<b>131,782</b>	<b>70,372</b>	<b>256,267</b>	<b>185,895</b>	<b>27</b>	<b>59</b>
<b>Total General/Park Funds</b>	<b>25,180,974</b>	<b>25,909,753</b>	<b>14,790,823</b>	<b>27,648,638</b>	<b>12,857,815</b>	<b>53</b>	<b>59</b>
<b>050-300 Donations</b>							
4000 Salaries & Employee Benefits	0	131,968	92,198	142,346	50,148	65	
5000 Materials & Supplies	25,932	30,338	400	28,012	27,612	1	
8990 Allocations	0	0	2,038	4,476	2,438	46	
<b>Total 050-300</b>	<b>25,932</b>	<b>162,306</b>	<b>94,636</b>	<b>174,834</b>	<b>80,198</b>	<b>54</b>	<b>59</b>
<b>050-348 Donations</b>							
5000 Materials & Supplies	61,852	75,780	19,022	35,781	16,759	53	
<b>Total 050-348</b>	<b>61,852</b>	<b>75,780</b>	<b>19,022</b>	<b>35,781</b>	<b>16,759</b>	<b>53</b>	<b>59</b>
<b>098-300 Justice Assist Grant (JAG)</b>							
4000 Salaries & Employee Benefits	0	21,673	0	0	0	0	
8910 Non-Recurring Operating	10,467	15,826	7,896	0	(7,896)	0	
<b>Total 098-300</b>	<b>10,467</b>	<b>37,499</b>	<b>7,896</b>	<b>0</b>	<b>(7,896)</b>	<b>0</b>	<b>59</b>
<b>098-995 Justice Assist Grant (JAG)</b>							
8990 Allocations	166	166	55	166	111	33	
<b>Total 098-995</b>	<b>166</b>	<b>166</b>	<b>55</b>	<b>166</b>	<b>111</b>	<b>33</b>	<b>59</b>
<b>099-300 Supp Law Enforcement Service</b>							
4000 Salaries & Employee Benefits	193,225	277,887	113,133	226,174	113,041	50	
<b>Total 099-300</b>	<b>193,225</b>	<b>277,887</b>	<b>113,133</b>	<b>226,174</b>	<b>113,041</b>	<b>50</b>	<b>59</b>
<b>099-995 Supp Law Enforcement Service</b>							
8990 Allocations	7,858	7,396	2,428	7,284	4,856	33	
<b>Total 099-995</b>	<b>7,858</b>	<b>7,396</b>	<b>2,428</b>	<b>7,284</b>	<b>4,856</b>	<b>33</b>	<b>59</b>

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**

**Police**

<b>Police</b>	<b>Prior Year Actuals</b>		<b>FY2020-21 YTD Actuals</b>	<b>FY2020-21 Modified Adopted</b>	<b>Remaining Budget</b>	<b>Percent Used Budg / Time</b>	
	<b>FY2018-19</b>	<b>FY2019-20</b>					
<b>Department Summary by Fund-Activity</b>							
<b>100-300 Grants-Operating Activities</b>							
4000 Salaries & Employee Benefits	468,489	653,518	353,874	926,861	572,987	38	
5000 Materials & Supplies	4,095	3,251	3,223	0	(3,223)	0	
8900 Other Expenses	8,269	(581)	0	0	0	0	
<b>Total 100-300</b>	<b>480,853</b>	<b>656,188</b>	<b>357,097</b>	<b>926,861</b>	<b>569,764</b>	<b>39</b>	<b>59</b>
<b>100-995 Grants-Operating Activities</b>							
8990 Allocations	864	879	279	837	558	33	
<b>Total 100-995</b>	<b>864</b>	<b>879</b>	<b>279</b>	<b>837</b>	<b>558</b>	<b>33</b>	<b>59</b>
<b>217-300 Asset Forfeiture</b>							
5000 Materials & Supplies	0	10,000	10,000	10,000	0	100	
<b>Total 217-300</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>100</b>	<b>59</b>
<b>217-995 Asset Forfeiture</b>							
8990 Allocations	343	333	107	321	214	33	
<b>Total 217-995</b>	<b>343</b>	<b>333</b>	<b>107</b>	<b>321</b>	<b>214</b>	<b>33</b>	<b>59</b>
<b>853-300 Parking Revenue</b>							
4000 Salaries & Employee Benefits	17,668	28,493	9,764	110,289	100,525	9	
5000 Materials & Supplies	0	0	0	504	504	0	
8990 Allocations	2,694	3,595	2,041	4,483	2,442	46	
<b>Total 853-300</b>	<b>20,362</b>	<b>32,088</b>	<b>11,805</b>	<b>115,276</b>	<b>103,471</b>	<b>10</b>	<b>59</b>
<b>Total Other Funds</b>	<b>801,922</b>	<b>1,260,522</b>	<b>616,458</b>	<b>1,497,534</b>	<b>881,076</b>	<b>41</b>	<b>59</b>
<b>Department Total</b>	<b>25,982,896</b>	<b>27,170,275</b>	<b>15,407,281</b>	<b>29,146,172</b>	<b>13,738,891</b>	<b>53</b>	<b>59</b>



# Monthly Budget Monitoring Report

POLICE

(Department)

Fiscal Year 2020/21 Monthly Report for the **period ending 1/31/2021**

**Department Contact: Matt Madden, Chief of Police**

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


**Overall Summary:**

**Items of Interest:**

**217-300 Asset Forfeiture**

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

**APPROVAL:**

	Review	Signature	Date
X	Matt Madden, Chief of Police		2/11/21

**City of Chico**  
**2020-21 Annual Budget**  
**Operating Summary Report**  
**FY To Date: 1/31/2021**  
**Public Works Engineering**

Public Works - Eng Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	1,901,814	2,871,367	97,229	1,876,588	1,973,817	371,443	3,593,026	3,964,469	1,990,651	50
Materials & Supplies	31,066	22,955	42	25,222	25,264	0	43,549	43,549	18,284	58
Purchased Services	2,543,117	184,488	0	95,776	95,776	0	216,049	216,049	120,273	44
Other Expenses	28,294	30,181	80	7,386	7,466	0	55,340	55,340	47,873	13
Allocations	678,730	733,622	7,140	295,806	302,946	15,679	832,552	848,231	545,284	36
<b>Department Total</b>	<b>5,183,023</b>	<b>3,842,615</b>	<b>104,491</b>	<b>2,300,779</b>	<b>2,405,271</b>	<b>387,122</b>	<b>4,740,516</b>	<b>5,127,638</b>	<b>2,722,366</b>	<b>47 59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2018-19	FY2019-20				
<b>001-610 Capital Project Services</b>						
4000 Salaries & Employee Benefits	0	174	97,229	371,443	274,214	26
8990 Allocations	0	0	7,140	15,679	8,539	46
<b>Total 001-610</b>	<b>0</b>	<b>174</b>	<b>104,369</b>	<b>387,122</b>	<b>282,753</b>	<b>27 59</b>
<b>Total General/Park Funds</b>	<b>0</b>	<b>174</b>	<b>104,369</b>	<b>387,122</b>	<b>282,753</b>	<b>26 59</b>
<b>212-653 Transportation</b>						
4000 Salaries & Employee Benefits	7,680	2,413	1,046	5,552	4,506	19
5000 Materials & Supplies	0	821	0	1,500	1,500	0
5400 Purchased Services	2,399,283	45,819	6,454	73,500	67,046	9
8990 Allocations	1,203	1,102	564	1,544	980	37
<b>Total 212-653</b>	<b>2,408,166</b>	<b>50,155</b>	<b>8,064</b>	<b>82,096</b>	<b>74,032</b>	<b>10 59</b>
<b>212-654 Transportation</b>						
4000 Salaries & Employee Benefits	66,611	31,710	33,370	86,863	53,493	38
5000 Materials & Supplies	324	34	75	95	20	79
8900 Other Expenses	838	2,622	0	5,900	5,900	0
8990 Allocations	10,620	13,238	5,494	14,274	8,780	38
<b>Total 212-654</b>	<b>78,393</b>	<b>47,604</b>	<b>38,939</b>	<b>107,132</b>	<b>68,193</b>	<b>36 59</b>
<b>212-655 Transportation</b>						
4000 Salaries & Employee Benefits	131,955	149,993	81,173	277,524	196,351	29
5000 Materials & Supplies	4,885	3,172	7,560	6,169	(1,391)	123

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**  
**Public Works Engineering**

Public Works - Eng Department Summary by Fund-Activity		Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used	
		FY2018-19	FY2019-20	YTD Actuals	Modified Adopted		Budg / Time	
8900	Other Expenses	4,499	5,976	800	8,535	7,735	9	
8990	Allocations	12,955	14,950	6,112	17,743	11,631	34	
<b>Total</b>	<b>212-655</b>	<b>154,294</b>	<b>174,091</b>	<b>95,645</b>	<b>309,971</b>	<b>214,326</b>	<b>31</b>	<b>59</b>
<b>212-995 Transportation</b>								
8990	Allocations	69,473	68,259	23,914	71,741	47,827	33	
<b>Total</b>	<b>212-995</b>	<b>69,473</b>	<b>68,259</b>	<b>23,914</b>	<b>71,741</b>	<b>47,827</b>	<b>33</b>	<b>59</b>
<b>400-000 Capital Projects</b>								
4000	Salaries & Employee Benefits	1,605,415	1,857,720	1,216,351	2,126,760	910,409	57	
8900	Other Expenses	0	874	0	0	0	0	
8990	Allocations	65,723	88,525	50,575	115,019	64,444	44	
<b>Total</b>	<b>400-000</b>	<b>1,671,138</b>	<b>1,947,119</b>	<b>1,266,926</b>	<b>2,241,779</b>	<b>974,853</b>	<b>57</b>	<b>59</b>
<b>400-610 Capital Projects</b>								
5000	Materials & Supplies	19,497	14,714	13,745	21,475	7,730	64	
5400	Purchased Services	18,245	17,205	17,309	34,572	17,263	50	
8900	Other Expenses	19,798	16,735	5,283	26,223	20,940	20	
8990	Allocations	101,916	100,481	40,563	117,799	77,236	34	
<b>Total</b>	<b>400-610</b>	<b>159,456</b>	<b>149,135</b>	<b>76,900</b>	<b>200,069</b>	<b>123,169</b>	<b>38</b>	<b>59</b>
<b>400-995 Capital Projects</b>								
8990	Allocations	252,788	251,014	87,491	262,474	174,983	33	
<b>Total</b>	<b>400-995</b>	<b>252,788</b>	<b>251,014</b>	<b>87,491</b>	<b>262,474</b>	<b>174,983</b>	<b>33</b>	<b>59</b>
<b>850-000 Sewer</b>								
4000	Salaries & Employee Benefits	(1,140,526)	18,676	10,484	20,688	10,204	51	
5400	Purchased Services	0	7,650	850	0	(850)	0	
8990	Allocations	400	702	398	875	477	45	
<b>Total</b>	<b>850-000</b>	<b>(1,140,126)</b>	<b>27,028</b>	<b>11,732</b>	<b>21,563</b>	<b>9,831</b>	<b>54</b>	<b>59</b>
<b>850-615 Sewer</b>								
4000	Salaries & Employee Benefits	206,936	196,058	188,335	307,244	118,909	61	
5000	Materials & Supplies	4,365	3,366	3,087	5,710	2,623	54	
8900	Other Expenses	550	146	204	2,979	2,775	7	
8990	Allocations	54,155	59,741	24,177	67,259	43,082	36	
<b>Total</b>	<b>850-615</b>	<b>266,006</b>	<b>259,311</b>	<b>215,803</b>	<b>383,192</b>	<b>167,389</b>	<b>56</b>	<b>59</b>
<b>862-000 Private Development</b>								
4000	Salaries & Employee Benefits	638,782	0	0	0	0	0	

**City of Chico**  
**2020-21 Annual Budget**  
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**Public Works Engineering**

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used	
	FY2018-19	FY2019-20	YTD Actuals	Modified Adopted		Budg / Time	
<b>Total 862-000</b>	<b>638,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>862-615 Private Development</b>							
4000 Salaries & Employee Benefits	448,451	0	0	0	0	0	
5000 Materials & Supplies	26	0	0	0	0	0	
5400 Purchased Services	10,945	0	0	0	0	0	
8900 Other Expenses	456	0	0	0	0	0	
8990 Allocations	8,927	0	0	0	0	0	
<b>Total 862-615</b>	<b>468,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>863-000 Subdivisions</b>							
4000 Salaries & Employee Benefits	(196,907)	8,469	3,464	1,947	(1,517)	178	
5400 Purchased Services	9,378	9,047	3,157	953	(2,204)	331	
8990 Allocations	901	669	221	793	572	28	
<b>Total 863-000</b>	<b>(186,628)</b>	<b>18,185</b>	<b>6,842</b>	<b>3,693</b>	<b>(3,149)</b>	<b>185</b>	<b>59</b>
<b>863-615 Subdivisions</b>							
4000 Salaries & Employee Benefits	133,417	102,536	45,218	206,593	161,375	22	
5000 Materials & Supplies	1,969	848	755	3,100	2,345	24	
5400 Purchased Services	105,266	97,819	47,971	102,024	54,053	47	
8900 Other Expenses	2,154	1,711	872	6,703	5,831	13	
8990 Allocations	29,958	34,009	14,737	47,199	32,462	31	
<b>Total 863-615</b>	<b>272,764</b>	<b>236,923</b>	<b>109,553</b>	<b>365,619</b>	<b>256,066</b>	<b>30</b>	<b>59</b>
<b>863-995 Subdivisions</b>							
8990 Allocations	69,711	60,989	17,347	52,041	34,694	33	
<b>Total 863-995</b>	<b>69,711</b>	<b>60,989</b>	<b>17,347</b>	<b>52,041</b>	<b>34,694</b>	<b>33</b>	<b>59</b>
<b>873-000 Private Development - Engineering</b>							
5400 Purchased Services	0	0	1,198	0	(1,198)	0	
<b>Total 873-000</b>	<b>0</b>	<b>0</b>	<b>1,198</b>	<b>0</b>	<b>(1,198)</b>	<b>0</b>	<b>59</b>
<b>873-615 Private Development - Engineering</b>							
4000 Salaries & Employee Benefits	0	503,618	297,146	559,855	262,709	53	
5000 Materials & Supplies	0	0	0	5,500	5,500	0	
5400 Purchased Services	0	6,948	18,837	5,000	(13,837)	377	
8900 Other Expenses	0	2,116	228	5,000	4,772	5	
8990 Allocations	0	15,577	11,006	24,166	13,160	46	
<b>Total 873-615</b>	<b>0</b>	<b>528,259</b>	<b>327,217</b>	<b>599,521</b>	<b>272,304</b>	<b>55</b>	<b>59</b>

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**  
**Public Works Engineering**

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20	YTD Actuals	Modified Adopted			
<b>873-995 Private Development - Engineering</b>							
8990 Allocations	0	24,367	13,208	39,625	26,417	33	
<b>Total 873-995</b>	<b>0</b>	<b>24,367</b>	<b>13,208</b>	<b>39,625</b>	<b>26,417</b>	<b>33</b>	<b>59</b>
<b>Total Other Funds</b>	<b>5,183,022</b>	<b>3,842,439</b>	<b>2,300,779</b>	<b>4,740,516</b>	<b>2,439,737</b>	<b>49</b>	<b>59</b>
<b>Department Total</b>	<b>5,183,022</b>	<b>3,842,613</b>	<b>2,405,148</b>	<b>5,127,638</b>	<b>2,722,490</b>	<b>47</b>	<b>59</b>

# Monthly Budget Monitoring Report

Public Works Department - Engineering

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 1/31/2021

**Department Contact: Brendan Ottoboni (879-6901)**

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

**Overall Summary:** The various budget accounts in the Public Works Department are on track for FY 20-21 except for the few items listed below.

## Items of Interest:

### NEW ITEMS

#### Item #1

Location: **Public Works – Transportation**

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

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront software costs.

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

#### Item #2

Location: **Public Works – Capital Projects**

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

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront software costs with subscription renewals.

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

#### Item #3

Location: **Public Works – Subdivisions**

Expenditure Category: **863-000-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to actuals.

Action Plan: None needed, staff will monitor this category to be on track by Fiscal Year end.

### PREVIOUS

#### Item #1

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

Expenditure Category: **212-655-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to upfront software costs with subscription renewals.

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

**Item #2**

Location: **Public Works – Sewer – Development Engineering**

Expenditure Category: **850-615-4000**

Description: Salaries & Employee benefits

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

Action Plan: None needed, staff will monitor this category to make sure this category will be on track by end of fiscal year.

**Item #3**

Location: **Public Works – Subdivision**

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

Description: Salaries & Employee Benefits

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

Action Plan: None needed, staff will monitor this category to make sure all staff time is captured in real-time billings.

**Item #4**

Location: **Public Works – Private Development-Engineering**

Expenditure Category: **873-615-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to actuals.

Action Plan: None needed, staff will monitor this category and will prepare a supplemental appropriation/budget modification if needed at the end of the year.

**APPROVALS:**

	<b>Review</b>	<b>Signature</b>	<b>Date</b>
FF X	<b>Brendan Ottoboni Department Director- Engineering</b>		12 FEB 2021

**City of Chico**  
**2020-21 Annual Budget**  
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**FY To Date: 1/31/2021**  
**Public Works O&M**

Public Works - O&M Expenditure by Category	Prior Year Actuals		Actuals FY2020-21			Modified Adopted FY2020-21			Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds			
Salaries & Employee Benefits	9,639,716	7,823,821	1,963,525	2,497,460	4,460,986	3,611,599	4,883,769	8,495,368	4,034,381	53	
Materials & Supplies	1,650,428	1,635,659	220,985	645,600	866,586	358,505	1,497,109	1,855,614	989,027	47	
Purchased Services	2,254,803	2,453,960	458,202	965,341	1,423,544	912,072	2,154,723	3,066,795	1,643,250	46	
Other Expenses	357,562	366,240	75,475	162,227	237,702	197,684	347,981	545,665	307,962	44	
Non-Recurring Operating Allocations	20,007	30,365	0	0	0	0	76,200	76,200	76,200	0	
	4,844,055	4,993,191	903,253	1,129,490	2,032,743	2,400,103	3,111,427	5,511,530	3,478,786	37	
<b>Department Total</b>	<b>18,766,572</b>	<b>17,303,239</b>	<b>3,621,443</b>	<b>5,400,120</b>	<b>9,021,563</b>	<b>7,479,963</b>	<b>12,071,209</b>	<b>19,551,172</b>	<b>10,529,608</b>	<b>46</b>	<b>59</b>

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20					
<b>001-110 Environmental Services</b>							
4000 Salaries & Employee Benefits	49,258	60,442	37,244	66,327	29,083	56	
5400 Purchased Services	0	5,000	0	0	0	0	
8900 Other Expenses	5,927	635	0	3,350	3,350	0	
8990 Allocations	1,369	2,259	1,265	2,776	1,511	46	
<b>Total 001-110</b>	<b>56,554</b>	<b>68,336</b>	<b>38,509</b>	<b>72,453</b>	<b>33,944</b>	<b>53</b>	<b>59</b>
<b>001-601 Public Works Administration</b>							
4000 Salaries & Employee Benefits	405,149	338,273	71,995	90,656	18,661	79	
5000 Materials & Supplies	23,305	26,081	21,976	23,300	1,324	94	
5400 Purchased Services	0	31,947	33,028	0	-33,028	0	
8900 Other Expenses	8,358	11,464	2,883	9,040	6,157	32	
8990 Allocations	124,039	137,388	47,910	134,696	86,786	36	
<b>Total 001-601</b>	<b>560,851</b>	<b>545,153</b>	<b>177,792</b>	<b>257,692</b>	<b>79,900</b>	<b>69</b>	<b>59</b>
<b>001-620 Street Cleaning</b>							
4000 Salaries & Employee Benefits	617,143	636,636	391,046	811,955	420,909	48	
5000 Materials & Supplies	4,915	6,318	5,120	6,100	980	84	
5400 Purchased Services	94,208	132,160	53,621	122,425	68,804	44	
8900 Other Expenses	20,199	16,399	11,017	21,900	10,883	50	
8990 Allocations	196,793	168,979	68,544	290,218	221,674	24	



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**Public Works O&M**

Public Works - O&M Department Summary by Fund-Activity		Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used	
		FY2018-19	FY2019-20	YTD Actuals	Modified Adopted		Budg / Time	
<b>Total</b>	<b>001-620</b>	<b>933,258</b>	<b>960,492</b>	<b>529,348</b>	<b>1,252,598</b>	<b>723,250</b>	<b>42</b>	<b>59</b>
<b>001-650</b>	<b>Public Right-of-Way Mtce</b>							
4000	Salaries & Employee Benefits	1,031,485	968,229	567,368	1,059,980	492,612	54	
5000	Materials & Supplies	106,049	192,955	158,184	233,300	75,116	68	
5400	Purchased Services	6,844	15,471	3,131	17,500	14,369	18	
8900	Other Expenses	9,843	11,761	3,793	11,925	8,132	32	
8910	Non-Recurring Operating	16,007	5,000	0	0	0	0	
8990	Allocations	1,046,605	1,026,714	487,865	1,188,638	700,773	41	
<b>Total</b>	<b>001-650</b>	<b>2,216,833</b>	<b>2,220,130</b>	<b>1,220,341</b>	<b>2,511,343</b>	<b>1,291,002</b>	<b>49</b>	<b>59</b>
<b>002-682</b>	<b>Parks and Open Spaces</b>							
4000	Salaries & Employee Benefits	1,086,748	869,265	485,673	855,505	369,832	57	
5000	Materials & Supplies	60,721	64,709	27,018	81,595	54,577	33	
5400	Purchased Services	264,955	304,002	165,690	291,424	125,734	57	
8900	Other Expenses	100,583	124,974	52,405	141,487	89,082	37	
8990	Allocations	248,566	249,435	113,433	308,573	195,140	37	
<b>Total</b>	<b>002-682</b>	<b>1,761,573</b>	<b>1,612,385</b>	<b>844,219</b>	<b>1,678,584</b>	<b>834,365</b>	<b>50</b>	<b>59</b>
<b>002-686</b>	<b>Street Trees/Public Plantings</b>							
4000	Salaries & Employee Benefits	601,867	660,874	410,200	727,176	316,976	56	
5000	Materials & Supplies	13,992	16,827	8,688	14,210	5,522	61	
5400	Purchased Services	340,264	276,744	202,732	480,723	277,991	42	
8900	Other Expenses	11,825	11,160	5,379	9,982	4,603	54	
8990	Allocations	167,400	163,822	92,035	198,594	106,559	46	
<b>Total</b>	<b>002-686</b>	<b>1,135,348</b>	<b>1,129,427</b>	<b>719,034</b>	<b>1,430,685</b>	<b>711,651</b>	<b>50</b>	<b>59</b>
<b>002-995</b>	<b>Indirect Cost Allocation</b>							
8990	Allocations	287,396	283,031	92,203	276,608	184,405	33	
<b>Total</b>	<b>002-995</b>	<b>287,396</b>	<b>283,031</b>	<b>92,203</b>	<b>276,608</b>	<b>184,405</b>	<b>33</b>	<b>59</b>
<b>Total General/Park Funds</b>		<b>6,951,813</b>	<b>6,818,954</b>	<b>3,621,446</b>	<b>7,479,963</b>	<b>3,858,517</b>	<b>48</b>	<b>59</b>
<b>050-682</b>	<b>Donations</b>							
4000	Salaries & Employee Benefits	7,749	0	0	0	0	0	
5000	Materials & Supplies	2,040	10,506	232	82,413	82,181	0	
<b>Total</b>	<b>050-682</b>	<b>9,789</b>	<b>10,506</b>	<b>232</b>	<b>82,413</b>	<b>82,181</b>	<b>0</b>	<b>59</b>
<b>050-686</b>	<b>Donations</b>							

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**Public Works O&M**

Public Works - O&M Department Summary by Fund-Activity		Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used	
		FY2018-19	FY2019-20	YTD Actuals	Modified Adopted		Budg / Time	
<b>Total 050-686</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>050-995 Donations</b>								
8990 Allocations		2,385	0	0	0	0	0	
<b>Total 050-995</b>		<b>2,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>100-686 Grants-Operating Activities</b>								
4000 Salaries & Employee Benefits		21,842	10,783	43,996	84,030	40,034	52	
5000 Materials & Supplies		0	0	0	5,000	5,000	0	
5400 Purchased Services		0	132,353	29,656	255,830	226,174	12	
<b>Total 100-686</b>		<b>21,842</b>	<b>143,136</b>	<b>73,652</b>	<b>344,860</b>	<b>271,208</b>	<b>21</b>	<b>59</b>
<b>212-650 Transportation</b>								
4000 Salaries & Employee Benefits		0	29,144	28,043	103,266	75,223	27	
8990 Allocations		0	2,684	1,804	3,961	2,157	46	
<b>Total 212-650</b>		<b>0</b>	<b>31,828</b>	<b>29,847</b>	<b>107,227</b>	<b>77,380</b>	<b>28</b>	<b>59</b>
<b>212-659 Transportation</b>								
4000 Salaries & Employee Benefits		5,913	2,162	1,046	5,552	4,506	19	
5000 Materials & Supplies		2,052	1,627	0	1,800	1,800	0	
5400 Purchased Services		28,185	30,115	13,875	37,705	23,830	37	
8900 Other Expenses		0	0	0	250	250	0	
8990 Allocations		6,937	4,090	1,203	8,460	7,257	14	
<b>Total 212-659</b>		<b>43,087</b>	<b>37,994</b>	<b>16,124</b>	<b>53,767</b>	<b>37,643</b>	<b>30</b>	<b>59</b>
<b>850-670 Sewer</b>								
4000 Salaries & Employee Benefits		2,029,509	2,234,355	1,246,908	2,568,111	1,321,203	49	
5000 Materials & Supplies		927,817	877,783	373,976	874,756	500,780	43	
5400 Purchased Services		979,725	965,292	500,583	1,087,658	587,075	46	
8900 Other Expenses		157,288	144,969	128,762	265,151	136,389	49	
8910 Non-Recurring Operating		0	0	0	41,200	41,200	0	
8990 Allocations		811,369	1,034,885	277,446	946,705	669,259	29	
<b>Total 850-670</b>		<b>4,905,708</b>	<b>5,257,284</b>	<b>2,527,675</b>	<b>5,783,581</b>	<b>3,255,906</b>	<b>44</b>	<b>59</b>
<b>850-995 Sewer</b>								
8990 Allocations		446,134	441,813	148,081	444,243	296,162	33	
<b>Total 850-995</b>		<b>446,134</b>	<b>441,813</b>	<b>148,081</b>	<b>444,243</b>	<b>296,162</b>	<b>33</b>	<b>59</b>
<b>853-000 Parking Revenue</b>								
4000 Salaries & Employee Benefits		342,710	0	0	0	0	0	

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**Public Works O&M**

Public Works - O&M Department Summary by Fund-Activity		Prior Year Actuals		FY2020-21	FY2020-21	Remaining Budget	Percent Used	
		FY2018-19	FY2019-20	YTD Actuals	Modified Adopted		Budg / Time	
5400	Purchased Services	20,009	36,225	11,983	27,158	15,175	44	
<b>Total</b>	<b>853-000</b>	<b>362,719</b>	<b>36,225</b>	<b>11,983</b>	<b>27,158</b>	<b>15,175</b>	<b>44</b>	<b>59</b>
<b>853-660 Parking Revenue</b>								
4000	Salaries & Employee Benefits	388,509	377,337	160,481	267,938	107,457	60	
5000	Materials & Supplies	14,182	17,848	25,204	41,200	15,996	61	
5400	Purchased Services	97,186	85,190	36,564	113,126	76,562	32	
8900	Other Expenses	2,919	3,453	1,146	3,400	2,254	34	
8990	Allocations	104,530	115,285	50,443	131,457	81,014	38	
<b>Total</b>	<b>853-660</b>	<b>607,326</b>	<b>599,113</b>	<b>273,838</b>	<b>557,121</b>	<b>283,283</b>	<b>49</b>	<b>59</b>
<b>853-995 Parking Revenue</b>								
8990	Allocations	102,874	117,418	38,998	116,993	77,995	33	
<b>Total</b>	<b>853-995</b>	<b>102,874</b>	<b>117,418</b>	<b>38,998</b>	<b>116,993</b>	<b>77,995</b>	<b>33</b>	<b>59</b>
<b>856-000 Airport</b>								
4000	Salaries & Employee Benefits	673,371	0	0	0	0	0	
<b>Total</b>	<b>856-000</b>	<b>673,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>856-691 Airport</b>								
4000	Salaries & Employee Benefits	310,445	324,211	128,607	352,944	224,337	36	
5000	Materials & Supplies	9,003	30,272	4,094	26,120	22,026	16	
5400	Purchased Services	68,982	92,409	78,049	280,941	202,892	28	
8900	Other Expenses	17,391	18,629	7,966	27,895	19,929	29	
8990	Allocations	135,111	139,762	64,744	185,613	120,869	35	
<b>Total</b>	<b>856-691</b>	<b>540,932</b>	<b>605,283</b>	<b>283,460</b>	<b>873,513</b>	<b>590,053</b>	<b>32</b>	<b>59</b>
<b>856-995 Airport</b>								
8990	Allocations	152,725	156,127	53,181	159,543	106,362	33	
<b>Total</b>	<b>856-995</b>	<b>152,725</b>	<b>156,127</b>	<b>53,181</b>	<b>159,543</b>	<b>106,362</b>	<b>33</b>	<b>59</b>
<b>929-630 Central Garage</b>								
4000	Salaries & Employee Benefits	650,036	638,916	432,790	777,942	345,152	56	
5000	Materials & Supplies	385,376	309,536	191,621	336,430	144,809	57	
5400	Purchased Services	104,196	49,001	74,629	91,455	16,826	82	
8900	Other Expenses	19,750	16,912	15,137	32,235	17,098	47	
8910	Non-Recurring Operating	4,000	25,365	0	20,000	20,000	0	
8990	Allocations	650,562	578,856	285,061	646,988	361,927	44	
<b>Total</b>	<b>929-630</b>	<b>1,813,920</b>	<b>1,618,586</b>	<b>999,238</b>	<b>1,905,050</b>	<b>905,812</b>	<b>52</b>	<b>59</b>

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**Public Works O&M**

Public Works - O&M		Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used	
		FY2018-19	FY2019-20				Budg / Time	
<b>Department Summary by Fund-Activity</b>								
<b>930-000</b>	<b>Municipal Buildings Maintenance</b>							
4000	Salaries & Employee Benefits	866,175	0	0	0	0	0	
<b>Total 930-000</b>		<b>866,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>930-640</b>	<b>Municipal Buildings Maintenance</b>							
4000	Salaries & Employee Benefits	501,131	625,156	427,132	659,060	231,928	65	
5000	Materials & Supplies	100,400	79,752	50,158	128,640	78,482	39	
5400	Purchased Services	245,228	293,025	216,253	255,350	39,097	85	
8900	Other Expenses	3,478	5,883	9,216	19,050	9,834	48	
8910	Non-Recurring Operating	0	0	0	15,000	15,000	0	
8990	Allocations	276,848	281,596	166,920	344,004	177,084	49	
<b>Total 930-640</b>		<b>1,127,085</b>	<b>1,285,412</b>	<b>869,679</b>	<b>1,421,104</b>	<b>551,425</b>	<b>61</b>	<b>59</b>
<b>933-640</b>	<b>Facility Maintenance</b>							
5000	Materials & Supplies	229	0	0	0	0	0	
<b>Total 933-640</b>		<b>229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>941-614</b>	<b>Maintenance District Administration</b>							
4000	Salaries & Employee Benefits	50,676	48,037	28,457	64,926	36,469	44	
5000	Materials & Supplies	349	1,447	315	750	435	42	
5400	Purchased Services	5,020	5,027	3,750	5,500	1,750	68	
8990	Allocations	3,856	4,849	2,117	4,979	2,862	43	
<b>Total 941-614</b>		<b>59,901</b>	<b>59,360</b>	<b>34,639</b>	<b>76,155</b>	<b>41,516</b>	<b>45</b>	<b>59</b>
<b>941-995</b>	<b>Maintenance District Administration</b>							
8990	Allocations	78,555	84,198	39,494	118,481	78,987	33	
<b>Total 941-995</b>		<b>78,555</b>	<b>84,198</b>	<b>39,494</b>	<b>118,481</b>	<b>78,987</b>	<b>33</b>	<b>59</b>
<b>Total Other Funds</b>		<b>11,814,757</b>	<b>10,484,283</b>	<b>5,400,121</b>	<b>12,071,209</b>	<b>6,671,088</b>	<b>45</b>	<b>59</b>
<b>Department Total</b>		<b>18,766,570</b>	<b>17,303,237</b>	<b>9,021,567</b>	<b>19,551,172</b>	<b>10,529,605</b>	<b>46</b>	<b>59</b>

# Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 1/31/21

**Department Contact: Erik Gustafson (894-4202)**

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

**Overall Summary:** The various budget accounts in the Public Works Department are on track for FY 20-21 except for the few items listed below.

## Items of Interest:

### **NEW**

#### **Item #1**

Location: **Parking Revenue**

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

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to CTO payout for a Parking Meter Specialist.

Action Plan: Salaries and Employee Benefits budget should be on track by year end.

#### **Item #2**

Location: **Maintenance District Administration**

Expenditure Category: **941-614-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to quarterly admin fees for Willdan Financial Services being paid in July and October.

Action Plan: Purchased Services budget should be on track by year end.

### **PREVIOUS**

#### **Item #1**

Location: **Public Works Administration**

Expenditure Category: **001-601-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to both of the Public Works Departments (Engineering and Operations & Maintenance) charging time to this category.

Action Plan: The Finance Deputy Director will be moving the Engineering charges to 001-610. The 001-601 Salary & Benefits budget should then be on track.

**Item #2**

Location: **Public Works Administration**

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

Description: Materials & Supplies

Analysis: This category is tracking behind due to the Mobile MMS subscription being paid in October for Fiscal Year 2020/21. In addition, a large number of 2021 calendars, planners, and paper were purchased in December.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #3**

Location: **Public Works Administration**

Expenditure Category: **001-601-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to portable toilet rental charges under the Portable Toilet Program line item.

Action Plan: Public Works O&M Director will work with City Manager to find a funding source for the remainder of the year.

**Item #4**

Location: **Street Cleaning**

Expenditure Category: **001-620-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to large safety equipment purchases (vests, long and short sleeve orange shirts, reflective pants, gloves, masks, and other PPE). These charges were distributed across six O&M Divisions (Street Cleaning = 14%). In addition, a new Plotter was purchased for O&M and the charges were also distributed across six Divisions (Street Cleaning = 15%). Finally, an order of 100 'trash pickers' were purchased to use during encampment clean-ups.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #5**

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

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

Description: Materials & Supplies

Analysis: This category is tracking behind due to five large SS1 Emulsion purchases for roadwork projects, three large Thermoplastic purchases for roadway painting/stripping, and a one-time traffic signal controller purchase.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #6**

Location: **Street Trees/Public Plantings**

Expenditure Category: **002-686-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to large safety equipment purchases (vests, long and short sleeve orange shirts, reflective pants, gloves, masks, and other PPE). These purchases were distributed amongst six O&M Divisions and each Division was charged a percentage of the purchase (Street Trees = 22%). In addition, a lot of tree planting supplies were purchased in November and December.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #7**

Location: **Parking Revenue – Parking Facility Mtce**

Expenditure Category: **853-660-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to the purchase of 24 new parking meters.

Action Plan: Materials & Supplies budget should be on track by year end.

**Item #8**

Location: **Central Garage**

Expenditure Category: **929-630-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to an emergency repair needed for Fire Engine 5, conducted by Hi-Tech Emergency Vehicle Services. In addition, generator repairs were performed by Peterson CAT at one of the City Lift Stations.

Action Plan: Purchased Services budget should be on track by year end.

**Item #9**

Location: **Municipal Buildings Maintenance**

Expenditure Category: **930-640-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to a Street Trees employee temporarily helping out in the Facilities division. In addition, there are charges for overtime and light duty line items that do not have budget assigned.

Action Plan: Staff will monitor this category and if necessary, prepare a supplemental appropriation to add budget to this category to cover the additional salary/benefits charges.

**Item #10**

Location: **Municipal Building Maintenance**


Expenditure Category: **930-640-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to two large HVAC repairs at Fire Station #3 and the Amtrak Station. In addition, TriCounties Building Maintenance has been providing extra cleaning services at various City facilities in response to the COVID-19 pandemic. Finally, numerous dumpster rentals have been charged to the Sweeping/Trash Disposal line item for use at various City properties (Depot Park, Amtrak Station, Fire Station #3).

Action Plan: Staff will monitor this category and if necessary, prepare a supplemental appropriation or budget modification to add budget to this category at the end of the year.

**APPROVALS:**

	Review	Signature	Date
X	Erik Gustafson Department Director- O&M		2-12-21

CITY OF CHICO  
CASH FLOW PROJECTION  
FY2020-21

Operating Cash Flow	Oct - Dec			January			February	March	April	May	June	July	August	September
	<i>Projected</i>	Actuals	Dif.	<i>Projected</i>	Actuals	Dif.								
<b>Cash Receipts</b>														
Beginning Balance	115,990,996	115,990,996		115,230,693	115,230,693		127,566,028	128,503,187	124,844,938	125,245,768	131,794,664	137,149,766	122,669,826	121,830,286
Sales Tax	5,698,175	6,446,037	13.1%	1,942,640	2,309,529	18.9%	2,743,541	1,730,725	1,747,146	2,429,668	1,821,347	2,387,486	1,793,803	2,188,307
Property Tax	764,528	893,736	16.9%	7,454,164	7,806,659	4.7%	111,242	2,425	32,484	6,027,771	142,609	732,284	-	-
Residual Property Tax Increment	-	-	0.0%	2,091,777	2,257,932	7.9%	-	-	-	-	1,800,754	-	-	-
ROPS Payment	-	-	0.0%	3,416,679	3,416,679	0.0%	-	-	-	-	4,776,129	-	-	-
Utility Users Tax	1,742,908	2,063,501	18.4%	618,361	717,885	16.1%	558,163	534,931	534,725	377,994	464,820	565,237	811,353	801,879
Transient Occupancy Tax	680,322	953,159	40.1%	399,795	302,500	-24.3%	264,352	148,700	393,572	157,232	132,622	256,044	202,622	231,804
Franchise Fees (Cable, Electric, Gas & Waste)	740,305	773,460	4.5%	514,113	502,032	-2.3%	245,844	-	500,073	-	-	705,713	243,390	-
Other Taxes	164,272	196,278	19.5%	72,847	72,891	0.1%	53,995	55,445	47,174	44,714	105,103	82,853	72,426	59,561
Licenses & Permits	445,405	638,695	43.4%	275,771	170,346	-38.2%	154,638	135,681	145,294	151,747	168,797	204,619	158,756	180,318
Gas Tax	652,325	954,299	46.3%	231,926	190,152	-18.0%	107,328	197,937	369,707	50,937	245,024	979,921	94,025	365,172
TDA, STA	491,108	1,382,851	181.6%	-	403,371	100.0%	246,788	297,067	158,393	-	-	-	-	-
Intergov't Revenue	1,232,780	1,514,739	22.9%	382,517	44,651	-88.3%	134,745	667,491	297,912	112,428	157,260	499,696	487,640	333,394
CDBG Annual Allotment	108,259	331,545	206.3%	-	-	0.0%	-	-	-	-	-	47,286	95,929	-
Home Program Annual Allotment	80,472	13,900	-82.7%	-	-	0.0%	-	-	-	-	-	39,454	3,460	-
Emergency Response - Mutual Aid	20,330	-	0.0%	42,982	-	0.0%	63,356	62,305	-	-	44,893	-	-	-
Sewer Service Fees	2,907,301	4,091,328	40.7%	1,241,271	1,143,213	-7.9%	1,150,310	966,900	1,255,330	1,159,503	1,114,328	1,244,869	1,081,966	1,104,419
Charges for Services	367,452	761,991	107.4%	442,886	109,947	-75.2%	154,107	79,604	120,315	168,877	637,547	162,256	189,107	140,840
Development Fees	1,692,333	3,499,096	106.8%	834,861	193,324	-76.8%	483,346	105,606	672,039	544,644	337,273	638,900	384,959	724,387
Parking Meters	67,952	62,500	-8.0%	38,756	21,388	-44.8%	35,530	15,740	19,553	24,710	17,800	16,630	5,269	11,680
Parking Fines	49,928	78,489	57.2%	23,691	31,769	34.1%	15,998	15,908	25,264	23,595	27,339	5,342	19,200	1,585
Fines & Forfeitures	45,664	68,623	50.3%	31,013	13,712	-55.8%	31,233	1,255	32,961	29,750	23,622	11,223	41,770	3,108
Investment Interest Earnings	401,761	382,020	-4.9%	265,647	134,910	-49.2%	29,430	43,655	248,065	28,224	56,990	192,891	22,780	29,405
Other Receipts	1,313,494	1,486,088	13.1%	1,742,814	1,392,093	-20.1%	646,284	662,740	650,819	1,293,908	30,476	631,830	354,255	660,624
<b>Total Cash Receipts</b>	19,667,072	26,592,335	35.2%	22,064,510	21,234,983	-3.8%	7,230,230	5,724,114	7,250,826	12,625,702	12,104,732	9,404,531	6,062,711	6,836,483
<b>Cash Disbursements</b>														
Payroll Expenses	10,704,571	10,736,705	0.3%	3,634,290	3,671,775	1.0%	3,271,967	3,202,288	3,179,431	3,985,007	3,232,293	3,804,255	3,193,685	3,275,039
Debt Service	2,013,826	2,013,826	0.0%	-	-	0.0%	-	3,316,679	-	446,250	-	-	-	3,150,653
CalPERS UAL Payment	-	-	0.0%	-	-	0.0%	-	-	-	-	-	10,602,176	-	-
Other Disbursements	10,896,613	14,602,107	34.0%	3,636,625	5,227,873	43.8%	3,021,103	2,863,397	3,670,565	1,645,549	3,517,336	9,478,041	3,708,565	3,837,340
<b>Total Cash Disbursements</b>	23,615,010	27,352,638	15.8%	7,270,915	8,899,648	22.4%	6,293,070	9,382,364	6,849,996	6,076,806	6,749,630	23,884,472	6,902,250	10,263,032
<b>Total Cash Flow</b>	(3,947,937)	(760,303)		14,793,595	12,335,335		937,160	(3,658,250)	400,830	6,548,896	5,355,103	(14,479,941)	(839,539)	(3,426,549)
<b>Total Cash Balance End of Month</b>	112,043,059	115,230,693		130,024,287	127,566,028		128,503,187	124,844,938	125,245,768	131,794,664	137,149,766	122,669,826	121,830,286	118,403,737
<b>Restricted Bond Proceeds Included</b>	132,465	132,465		131,048	131,048		131,048	131,048	131,048	131,048	131,048	131,048	131,048	131,048
<b>"Spensible" Cash Balance</b>	111,910,594	115,098,228	2.8%	129,893,239	127,434,980	-1.9%	128,372,139	124,713,890	125,114,720	131,663,616	137,018,718	122,538,778	121,699,238	118,272,689

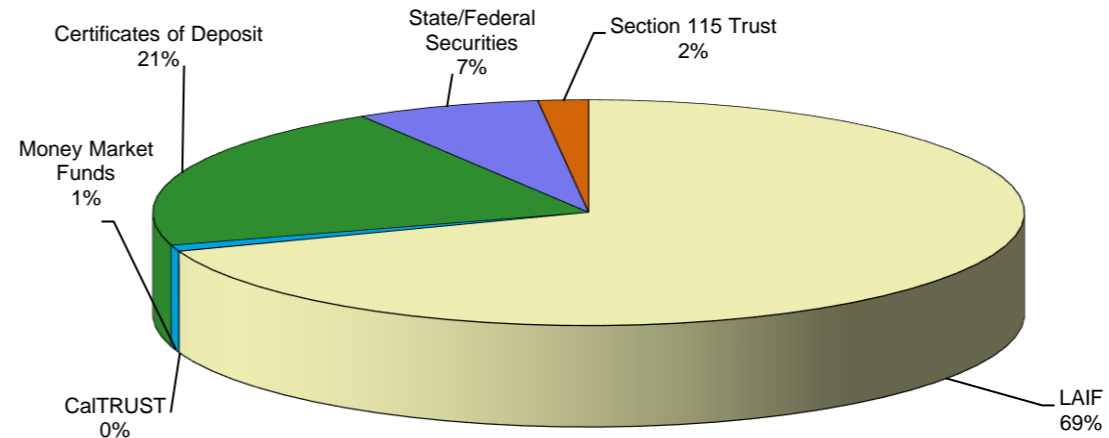


**City of Chico  
Investment Portfolio Report  
January 31, 2021**

<u>Summary of Investments</u>	<u>Cost Basis*</u>	<u>Fair Value**</u>	<u>Interest Received</u>	<u>Gain/(Loss) on Investment</u>
Local Agency Investment Fund (LAIF)	74,489,428.38	74,489,428.38	109,044.89	0.00
CalTRUST	50,012.04	50,012.04	12.04	0.00
Money Market Mutual Fund	943,776.82	943,776.82	16.27	0.00
Certificates of Deposit	21,950,000.00	22,509,015.66	21,506.94	0.00
State and Federal Securities	6,950,000.00	7,367,618.47	0.00	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	1,861,086.40	2,004,518.67	4,329.66	0.00
<b>Total Pooled Investments</b>	<b>106,244,303.64</b>	<b>107,364,370.04</b>	<b>134,909.80</b>	<b>0.00</b>
Investments Held In Trust	13,273,357.95	13,273,357.95	16,656.45	0.00
<b>Total Investments</b>	<b>119,517,661.59</b>	<b>120,637,727.99</b>	<b>151,566.25</b>	<b>0.00</b>

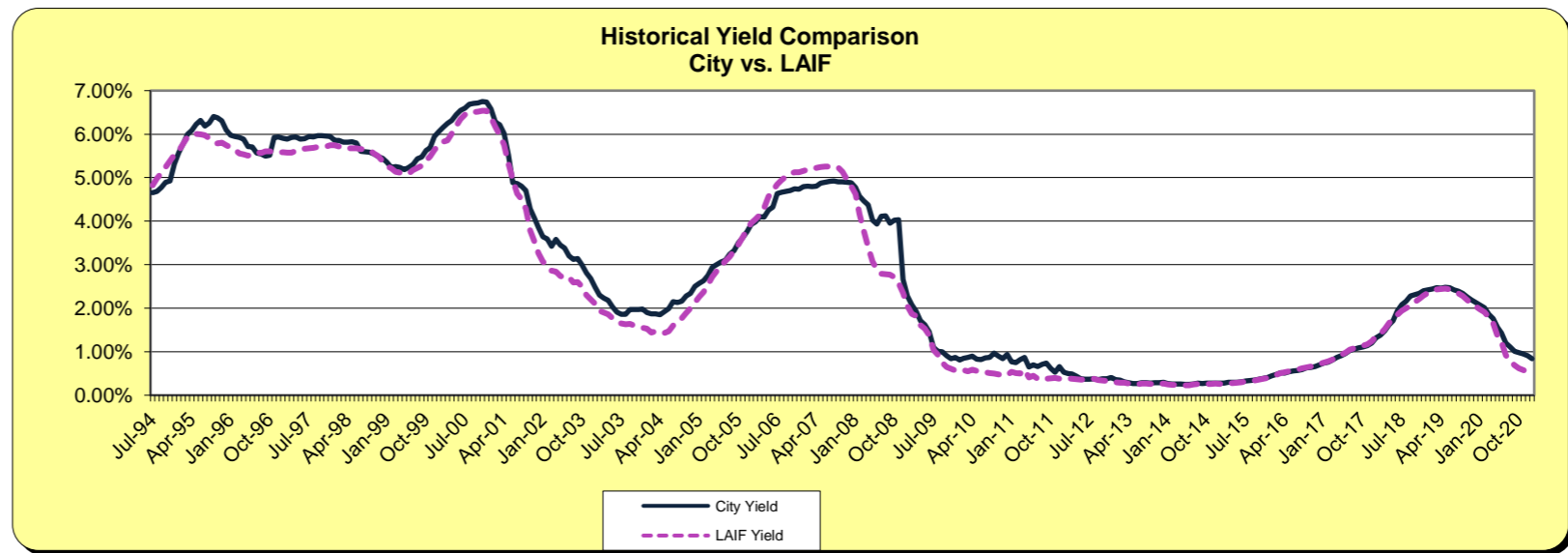
**Distribution of Pooled Investments**

	<u>Fair Value</u>	<u>% Split</u>
LAIF	74,489,428.38	69.4%
CalTRUST	50,012.04	0.0%
Money Market Funds	943,776.82	0.9%
Certificates of Deposit	22,509,015.66	21.0%
State and Federal Securities	7,367,618.47	6.9%
Section 115 Trust	2,004,518.67	1.9%
<b>Total Pooled Investments</b>	<b>107,364,370.04</b>	



**Weighted Annual Yield**

Current Month	0.84%
Prior Month	0.91%
Average Days to Maturity	233



\* 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.