
FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Mayor Coolidge, Councilmember Huber, and Chair Morgan
Meeting of Wednesday, May 26, 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 UPDATE

HdL Companies has prepared additional analysis of the City's business license tax per the Finance Committee's request. 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. COST ALLOCATION PLAN

The City engaged Wohlford Consulting to complete a "Full Cost" Allocation Plan (CAP). The purpose of the CAP is to accurately, fairly, and reasonable distribute the City's central administrative costs to the operating departments in the City.

Mr. Chad Wohlford will present the CAP and highlight the process including a review of principles, methodology and techniques used in developing the CAP.

C. SEWER ENTERPRISE STUDY AND RATE ANALYSIS – POLICY RELATED CONSIDERATIONS AND DIRECTION

At its meeting of 1/16/18, the City Council approved Capital Improvement Program (CIP) project funding and sole source determination for Corollo Engineers to perform technical related analyses of the City of Chico Water Pollution Control Plant (WPCP) and related sewer facilities. Staff is requesting policy direction on four (4) items to be considered in the final Sewer Enterprise Rate Study Report. With this direction, staff will finalize the report and return at a future meeting for consideration of the complete sewer enterprise rate. **(Report – Brendan Ottoboni, Director of Public Works – Engineering).**

Recommendation: *The Director of Public Works - Engineering recommends that the Finance Committee provide direction on the four (4) policy related items outlined in the staff report.*

D. OVERVIEW OF REVENUE ENHANCEMENTS

This report provides an overview of revenue enhancements and recent trends in the passage of these types of measures within California. **(Report – Angie Dilg, Management Analyst)**

Recommendation: *The City Manager requests the Finance Committee review and consider the information and attached documents and give further direction as to next steps, which may include a recommendation to be brought back to the City Council.*

E. SST PHASE II PROGRESS – Verbal update by Erik Gustafson, Public Works Director – Operations and Maintenance

F. MONTHLY FINANCIAL REPORT

The Deputy Director – Finance will present the Monthly Financial Report and Budget Monitoring Reports through April 30, 2021. **(Report – Barbara Martin, Deputy Director – Finance)**

G. 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.

H. ADJOURNMENT

The meeting will adjourn no later than 10:30 a.m. to the next regular Finance Committee Meeting on June 23, 2021 at 8:30 a.m. in Conference Room 1 at 421 Main St.

SPEAKER ANNOUNCEMENT

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

Instructions for using Zoom

- Join the meeting using the link above.
- You must have audio and microphone capabilities on the device you are using to join the meeting.
- When you join the meeting make sure that you join the meeting with audio and follow the prompts to test your speaker & microphone prior to joining the meeting.

To speak on an item using Zoom

- The Chair will call the item and staff will begin the staff report.
- Click on the Raise Hand icon if you would like to speak on the item. The Chair will call your name when it's your turn to speak.
- 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.

Distribution available in the office of the City Clerk

Posted: 5/20/21 prior to 5:00 p.m. at 421 Main St. Chico, CA 95928 and www.ci.chico.ca.us

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



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Finance Committee Agenda Report

Meeting Date: 05/26/21

TO: Finance Committee
FROM: Scott Dowell, Administrative Services Director
RE: Business Tax Analysis Update

REPORT IN BRIEF

HdL Companies has prepared additional analysis of the City's business license tax per the Finance Committee's request. 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

At the February 24, 2021 Finance Committee meeting, Joshua Davis from HdL provided an analysis of the City's current business license structure. At that meeting, the Committee asked for additional analysis.

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 Presentation

DISTRIBUTION:

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CITY OF CHICO

Business Tax Analysis & Ordinance Review

Presented by Josh Davis

HdL Companies

Business Tax Option 2 - Model 2A

Gross Receipts - Classification Based Rates

“Original Model @ \$4.2M”

Gross Receipts	Number of Accts	Taxable GR	Tax Rate	Tax Amount
Contractors				
Registration Tax	1,159	Fixed	\$25	\$28,975
Gross Receipts Tax		\$86,925,000	\$1.50	\$130,387.50
General / Retail				
Registration Tax	1,587	Fixed	\$25	\$39,675
Gross Receipts Tax		\$2,000,000,000	\$1	\$2,000,000
Rental Units (Com & Res)				
Registration Tax	5,664*	Fixed	\$25	\$141,600
Gross Receipts Tax		\$113,100,000	\$3	\$339,300
Professional / Service				
Registration Tax	3,905	Fixed	\$25	\$97,625
Gross Receipts Tax		\$700,000,000	\$2	\$1,400,000
TOTALS>				\$4,177,562.50

*This an estimate that includes currently registered businesses and those we estimate would be included under the new Gross Receipts Model.

Business Tax Option 2 - Model 2B

“Four Classifications \$.75 - \$2”

Gross Receipts	Number of Accts	Taxable GR	Tax Rate	Tax Amount
Contractors				
Registration Tax	1,159	Fixed	\$25	\$28,975
Gross Receipts Tax		\$86,925,000	\$1	\$86,925
General / Retail				
Registration Tax	1,587	Fixed	\$25	\$39,675
Gross Receipts Tax		\$2,000,000,000	\$0.75	\$1,500,000
Rental Units (Com & Res)				
Registration Tax	5,664	Fixed	\$25	\$141,600
Gross Receipts Tax		\$113,100,000	\$2	\$226,200
Professional / Service				
Registration Tax	3,905	Fixed	\$25	\$97,625
Gross Receipts Tax		\$700,000,000	\$1.50	\$1,050,000
TOTALS>				\$3,171,000

Business Tax Option 2 - Model 2C

“Three Classifications Low”

Gross Receipts	Number of Accts	Taxable GR	Tax Rate	Tax Amount
General / Rental / Contractors				
Registration Tax	2,746	Fixed	\$25	\$68,650
Gross Receipts Tax		\$2,086,925,000	\$1	\$2,086,925
Rental Units (Com & Res)				
Registration Tax	5,664	Fixed	\$25	\$141,600
Gross Receipts Tax		\$113,100,000	\$3	\$339,300
Professional / Service				
Registration Tax	3,905	Fixed	\$25	\$97,625
Gross Receipts Tax		\$700,000,000	\$2	\$1,400,000
TOTALS>				\$4,134,100

Business Tax Option 2 - Model 2D

“Three Classifications High”

Gross Receipts	Number of Accts	Taxable GR	Tax Rate	Tax Amount
General / Rental / Contractors				
Registration Tax	2,746	Fixed	\$25	\$68,650
Gross Receipts Tax		\$2,086,925,000	\$1	\$2,086,925
Rental Units (Com & Res)				
Registration Tax	5,664	Fixed	\$25	\$141,600
Gross Receipts Tax		\$113,100,000	\$2	\$226,200
Professional / Service				
Registration Tax	3,905	Fixed	\$25	\$97,625
Gross Receipts Tax		\$700,000,000	\$3	\$2,100,000
TOTALS>				\$4,721,000

Business Tax Option 2 - Model 2E

“Five Classifications – \$1 - \$2”

Gross Receipts	Number of Accts	Taxable GR	Tax Rate	Tax Amount
Contractors				
Registration Tax	1,159	Fixed	\$25	\$28,975
Gross Receipts Tax		\$86,925,000	\$1	\$86,925
General / Retail				
Registration Tax	1,587	Fixed	\$25	\$39,675
Gross Receipts Tax		\$2,000,000,000	\$1	\$2,000,000
Professional				
Registration Tax	1,230	Fixed	\$25	\$30,750
Gross Receipts Tax		\$300,000,000	\$2	\$600,000
Rental Units (Com & Res)				
Registration Tax	5,664	Fixed	\$25	\$141,600
Gross Receipts Tax	5,664	\$113,100,000	\$2	\$226,200
Service				
Registration Tax	2,675	Fixed	\$25	\$66,875
Gross Receipts Tax		\$400,000,000	\$1	\$400,000
TOTALS>				\$3,621,000

Business Tax Option 2 - Model 2F

“Five Classifications \$1.5 - \$3”

Gross Receipts	Number of Accts	Taxable GR	Tax Rate	Tax Amount
Contractors				
Registration Tax	1,159	Fixed	\$25	\$28,975
Gross Receipts Tax		\$86,925,000	\$2	\$173,850
General / Retail				
Registration Tax	1,587	Fixed	\$25	\$39,675
Gross Receipts Tax		\$2,000,000,000	\$1.50	\$3,000,000
Professional				
Registration Tax	1,230	Fixed	\$25	\$30,750
Gross Receipts Tax		\$300,000,000	\$3	\$900,000
Rental Units (Com & Res)				
Registration Tax	5,664	Fixed	\$25	\$141,600
Gross Receipts Tax	5,664	\$113,100,000	\$3	\$339,300
Service				
Registration Tax	2,675	Fixed	\$25	\$66,875
Gross Receipts Tax		\$400,000,000	\$2	\$800,000
TOTALS>				\$5,521,025

City of Chico

Proposed Rate Comparison Table

Sample Business	Current Rates	Option 2 Original Model	Option 2 Four Classes \$0.75 - \$2	Option 2 Three Classes Low (1, 3, &2)	Option 2 Three Classes High (1, 2, &3)	Option 2 Five Classes \$1 - \$2	Option 2 Five Classes \$1.5 - \$3
Small Craft Business: 1 employee / <\$20,000	\$25	\$45	\$40	\$45	\$45	\$45	\$55
Restaurant: 3 Employees / \$150,000	\$40	\$175	\$137.50	\$175	\$175	\$175	\$250
Big Retailer: 275 Employees / \$19,000,000	\$330	\$19,025	\$14,275	\$19,025	\$19,025	\$19,025	\$28,525
Hotel / Rental Property: 50 Units / \$1,500,000	\$63	\$4,525	\$3,025	\$4,525	\$3,025	\$3,025	\$4,525
Doctors Office: 20 Employees / \$2,000,000	\$70	\$4,025	\$3,025	\$4,025	\$6,025	\$4,025	\$6,025
Professional Firm: 15 Employees / \$1,100,000	\$60	\$2,225	\$1,675	\$2,225	\$3,325	\$2,225	\$3,325
Small Contractor: 1 Employee / \$75,000	\$25	\$137.50	\$100	\$100	\$100	\$100	\$175
Contracting Firm: 3 Employees / \$225,000	\$40	\$362.50	\$250	\$250	\$250	\$250	\$475
Totals >	\$350,187	\$4,177,563	\$3,171,000	\$4,134,100	\$4,721,000	\$3,621,000	\$5,521,025



CITY OF CHICO

Business Tax Analysis & Ordinance Review

Presented by Josh Davis

HdL Companies



Finance Committee Agenda Report

Meeting Date: 05/26/21

TO: Finance Committee
FROM: Scott Dowell, Administrative Services Director
RE: Cost Allocation Plan

REPORT IN BRIEF

The City engaged Wohlford Consulting to complete a "Full Cost" Allocation Plan (CAP). The purpose of a CAP is to accurately, fairly, and reasonably distribute the City's central administrative costs to the operating departments in the City.

Mr. Chad Wohlford will present the CAP (Exhibit A) and highlight the process including a review of the principles, methodology and techniques used in developing the CAP.

Recommendation:

The Administrative Services Director recommends acceptance of the CAP as presented and forwarded as an informational report to the City Council.

FISCAL IMPACT

Budgeted administrative charges from the General Fund to other City Funds will go from \$1,990,798 for fiscal year 2020-21 to \$2,130,959 beginning in the 2021-22 fiscal year.

BACKGROUND

City Budget Policy C.4.g. states: "*Program cost recovery should be maximized, including reasonable General Fund indirect costs allocated to other funds, to reduce the need for program reductions.*" The allocation of General Fund indirect costs is allocated through the use of a CAP. In addition, City Budget Policy D.4 states: "*City Manager will ensure the timely completion of appropriate cost allocation plans and user fee studies. Generally, these plans and studies should be completed every 2-3 years and report to the City Council for review.*" The last full CAP was completed and implemented during the fiscal year 2017-18.

DISCUSSION

In addition to the "Full Cost" plan Mr. Wohlford will complete the federal cost plan formerly called the "A-87" plan. The "A-87" plan is now completed under federal guidelines established in 2 CFR Part 225 and will be utilized in accordance with future federal grant proposals.

Prepared by:

Scott Dowell, Administrative Services Director

Approved and Recommended by:

Mark Orme, City Manager

RE: Cost Allocation Plan
Finance Committee Meeting: May 26, 2021
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ATTACHMENTS:

- Attachment A - 2020 Full Cost Allocation Plan Summary
- Attachment B - PowerPoint Presentation Slides

DISTRIBUTION:

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2020 Full Cost Allocation Plan

for the

City of Chico



PROJECT SUMMARY

February 16, 2021

WOHLFORD CONSULTING

Chad Wohlford, Principal Consultant

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chad@wohlfordconsulting.com



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BACKGROUND

The City of Chico engaged Wohlford Consulting to prepare a Cost Allocation Plan (CAP) to identify the appropriate distribution of citywide administrative costs to the operating departments.

The consultant worked with key representatives from the Finance Department and each contributing department to determine the best structure, approach, and relevant details used for the study. The City contributed all of the base data used for the study.

This document is intended to provide a summary review of the project approach and methodologies used to achieve those results. Under separate cover, the City received documentation of the full analysis and a worksheet of the summary results. The analysis documentation provides a very detailed and complex view of the “flow” of costs from the administrative departments to the recipients of their services.

Goals and Objectives

A Cost Allocation Plan is designed to:

- Fairly and appropriately distribute indirect and overhead costs, by using measurable, objective, and defensible allocation bases and methods;
- Clearly identify the cost of administrative activities to customer departments and funds, through logical and traceable calculations and displays;
- Create an enhanced internal understanding of administrative programs and support, by demonstrating the true cost of the services provided;
- Facilitate improved quality of related cost studies (e.g., user fees), by calculating citywide overhead and other support costs;
- Enhance fairness and equity, by ensuring that each department receives its appropriate share of the cost;
- Establish appropriate charges to external funding sources, such as federal, state, and county grants and cost-sharing (Federal CAP); and
- Provide cost bases for secondary studies and analyses, such as the calculation of Indirect Cost Rate Plans (Federal CAP).



PROJECT APPROACH AND METHODOLOGIES

General Principles

The development of a CAP follows a series of general guidelines and principles, which originate from federal guidelines established in 2 CFR Part 225 (formerly OMB Circular A-87). These principles can be summarized in the following points:

- The costs to be allocated must be necessary and reasonable to the operation of the government.
- The cost allocations must be based upon the relative benefit received by the other departments.
- Allocation “Bases” must reasonably relate to the effort provided by the central service department or the benefit received by the other departments.

The City of Chico received a “Full Cost” CAP, which seeks to identify all legitimate costs for distribution. This CAP follows the same general principles contained in the federal guidelines but, since it is used for a variety of other purposes unrelated to federal or state funds, is less restrictive in the allowable costs included. The City of Chico also received a “Federal” CAP that adheres to all of the more restrictive federal and state guidelines.

Departments and Functions Included in the Cost Allocation Plan

The Cost Allocation Plan distributes the costs of City departments that serve a central administrative or service function supporting the other departments in the City. These “Central Service Departments” include:

- | | |
|-------------------------------|---------------------------------|
| ✓ 101 - City Council | ✓ 140 – Risk Management ISF |
| ✓ 103 - City Clerk | ✓ 150 – Treasury ISF |
| ✓ 106 - City Manager | ✓ 180 – Info Systems ISF |
| ✓ 130 – Human Resources | ✓ 182 – IT-Radio ISF |
| ✓ 150 – Finance | ✓ 185 – GIS ISF |
| ✓ 160 – City Attorney | ✓ 630 – Vehicle Maintenance ISF |
| ✓ 130 – Workers’ Comp ISF | ✓ 640 – Facilities Maint. ISF |
| ✓ 130 – Unemployment Ins. ISF | ✓ Building Use Charge |

A Cost Allocation Plan does not distribute the cost of *all* services provided by every City department to the others, such as direct support and assistance. As a general rule, the allocations are limited to the costs of centralized administrative or support services from the departments listed above.



City of Chico **2020 Full Cost Allocation Plan Project Summary**

City of Chico Internal Service Funds (ISF's) already distribute their costs based upon separately-calculated rates and/or allocations, as prepared internally by City staff. The Cost Allocation Plan does not allocate any of these funds to customer departments. Instead, the Cost Allocation Plan identifies the "incoming" costs (which are not already included in the ISF rates) from the Central Service Departments and distributes this cost to the receiving departments on the same basis as the ISF charges.

The analysis documentation includes a description of the functions and services of each Central Service Department included in the CAP.

Methodology

The simple purpose of a Cost Allocation Plan is to accurately, fairly, and reasonably distribute the City's central administrative costs (e.g., Finance, Human Resources, City Attorney, etc.) to the operating departments in the City.

The three main project phases are as follows:

1. Determine the Cost of Functions

The total cost of each Central Service Department is allocated to its Functions based on Staff Time Estimates (% of workload).

The best way to ensure the accuracy and fairness of the allocations is to separate the distinct "functions" of each central service department and allocate them individually whenever feasible.

The Finance Department (150), as an example, was divided into 19 different functions, including Payroll, Accounting Services, Accounts Payable, Budget Preparation, Treasury Administration, and 14 others.

Staff from the Finance Department identified the percent of work time that each employee budgeted to 150 spent working on tasks related to each Function (totaling 100%). Those time estimates formed the basis for allocating all other costs to the Functions.

All costs are based on the FY 2019-20 Actual Expenditures.

2. Allocate Each Function

Each Function is then allocated to the Receiving Departments based on its most appropriate Allocation Basis (statistical data).



City of Chico
2020 Full Cost Allocation Plan Project Summary

The general method for allocating costs from each administrative department to the other departments is to identify an “allocation basis” and distribute the costs proportionately. These allocation bases consist of various available data/statistics that best reflect the workload related to the recipient of the service. The following table shows some examples:

Sample Allocation Structure: Finance

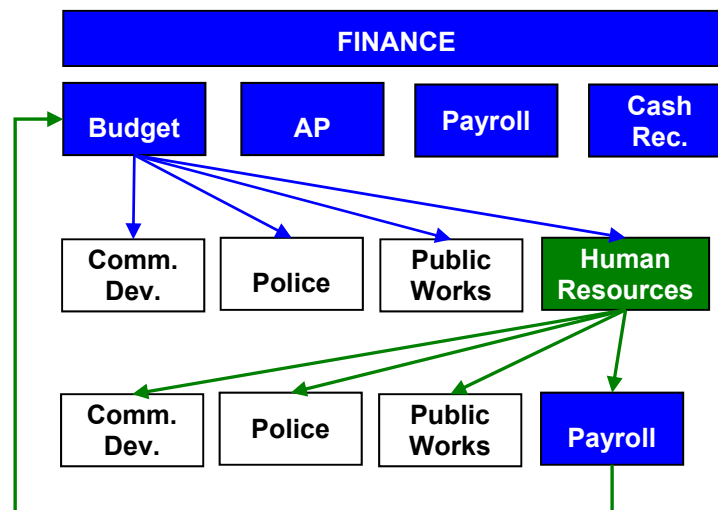
Function	Allocation Basis
Payroll	FTE (# of personnel)
Accounts Payable	AP Transactions
Accounting Services	Operating Expenditures
Budget Preparation	Full Expenditures

Dozens of allocation bases are potentially available, and the selection of the most appropriate measure followed a discussion with key department staff. The Chico CAP utilized over 25 different allocation bases overall. Some of the other allocation bases included: agenda items, other accounting transactions, square footage, and operating expenditures, among others.

3. Step-Down Sub-Allocations

The incoming costs to Central Service Departments are sub-allocated (re-allocated) to the other Receiving Departments.

As with the operating Receiving Departments, the Central Service Departments provide support to each other. Consequently, they receive allocations from each other also. The following chart illustrates this situation:





City of Chico **2020 Full Cost Allocation Plan Project Summary**

In order to fully distribute all Central Service costs to the Receiving Departments, it is necessary to further allocate those “incoming” costs to the other Receiving Departments. This process is often called a “step-down” routine, and this occurs twice in the Chico’ CAP. These second and third allocations were based upon the same proportions as the initial allocations.

Project Steps

The summary steps to accomplish this study included:

1. Work with City staff to customize the structure of the analysis and the model;
 2. Identify and classify the Central Service (administrative) Departments;
 3. Classify the “functions” of each allocated department;
 4. Determine the optimal allocation basis for each function;
 5. Identify the source and collect allocation bases data/statistics;
 6. Populate analytical model and calculate results;
 7. Employ quality control processes;
 8. Review results with the City;
 9. Revise and finalize;
 10. Document and communicate results.
-

Cost Factors Included

This study allocated the City’s FY 2019-20 Final Actual expenditures (post-audit). These costs reflect the most recent *completed actual* figures available at the time of the study. As a matter of timing and feasibility, Cost Allocation plans utilize the costs from prior years, as it is necessary to use completed (usually audited) expenditures for the analysis.



City of Chico

2020 Full Cost Allocation Plan Project Summary

City Input and Participation

City staff was instrumental to the successful completion of the Cost Allocation Plan, as they contributed the following information, review, and assistance:

- City Documents:
 - Budgets and Basic Cost Data
 - Specific Line-Item Review
 - Personnel Information
- Model Design:
 - Design/Customize the Cost Plan Structure to fit the City
 - Identify Staffing Structure and Involvement
- Data Collection:
 - Workload Estimates
 - Allocation Basis Data (statistics)
 - Other Allocation Measures
- Quality Control (Review Results):
 - Critical Review of Multiple Iterations
 - Internal Quality Control
 - Respond to Queries and Challenges

Quality Control

A cost analysis study is almost entirely reliant upon the data provided by the City. Since all study components are interrelated, bad data at any step in the process will cause the ultimate results to be flawed. To avoid accuracy problems and other quality flaws, the study included a series of Quality Control measures.

Our Quality Control measures are designed to ensure that we have covered all of the issues, appropriately accounted for positions and resources in the models, and factored all other data fairly and accurately in the study. The elements of our Quality Control process include:

- | | |
|---|------------------------------|
| ✓ Clear instructions and guidance to City staff | ✓ Challenge and Questioning |
| ✓ Process Checklists | ✓ Balance and Cross-Checks |
| ✓ Reasonableness Tests and Validation | ✓ Internal City Review |
| | ✓ External Consultant Review |

Every critical step in our study process included a Quality Control check.



City of Chico
2020 Full Cost Allocation Plan Project Summary

SUMMARY OF RESULTS

The ultimate product of a Cost Allocation Plan is a worksheet (*Summary of Allocated Costs by Department*) that illustrates the final distribution of costs from each Central Service Department to each of the receiving departments and funds. This document, along with the supporting workbook that details all of the distributions and their bases, has been provided to the City under separate cover.

The following table presents a summary of the results showing the final distributions to each receiving department:

SUMMARY OF ALLOCATION RESULTS

Fund	Dept. Code	Receiving Department	Allocation Total	% of Total
		Operating Programs:		
1	110	Environmental services	\$ 3,356	0.05%
1	112	Economic development	\$ 4,508	0.06%
1	121	Community Agencies	\$ 258	0.00%
1	150	Business Licensing	\$ 68,467	0.94%
1	300	Police	\$ 2,107,215	29.05%
1	348	Animal Services	\$ 85,165	1.17%
1	400	Fire	\$ 1,178,851	16.25%
1	410	Fire Reimbursable Response	\$ 4,047	0.06%
		[unused - intentionally blank]	\$ 0	0.00%
		Development Services:		0.00%
1	510	Planning Services	\$ 78,413	1.08%
872	510	Planning Services (formerly Fund 862)	\$ 74,684	1.03%
863	510	Planning Services	\$ 40,340	0.56%
1	535	Code Enforcement	\$ 40,979	0.56%
213	535	Code Enforcement	\$ 9,535	0.13%
1	605	Building & Development Services	\$ 2,125	0.03%
871	520	Building Inspection (formerly Fund 862)	\$ 139,833	1.93%
873	615	Development Services (formerly Fund 862)	\$ 60,729	0.84%
863	615	Development Services	\$ 23,452	0.32%
850	615	Development Services	\$ 19,803	0.27%
1	615	Development Engineering	\$ 35,889	0.49%
850		Sewer Fund-Level Allocation	\$ 143,263	1.97%
1	610	Development Engineering	\$ 1,705	0.02%
863		Subdivisions Fund-Level Allocation	\$ 9,405	0.13%
874	400	Fire (formerly Fund 862)	\$ 10,432	0.14%
875		Cannabis	\$ 51,053	0.70%



City of Chico
2020 Full Cost Allocation Plan Project Summary

		Public Works Department:		0.00%
1	601	Public Works Administration	\$ 92,492	1.27%
1	620	Street Cleaning	\$ 209,022	2.88%
1	650	Right of way Maintenance	\$ 324,695	4.48%
2	682	Parks and Open Spaces	\$ 173,206	2.39%
2	686	Street Trees/Public Plantings	\$ 117,656	1.62%
850	670	Water Pollution Control Plant	\$ 323,867	4.46%
850	99	Sewer Debt Service	\$ 1,101	0.02%
853	660	Parking Facilities Maintenance	\$ 35,816	0.49%
929	630	Central Garage [Included in Central Service Depts.]	\$ 0	0.00%
941	614	Community Maintenance Districts	\$ 41,043	0.57%
101-199; 500-589	614	Community Maintenance Districts (Other Funds)	\$ 71,583	0.99%
853	300	PD Parking Service Specialists	\$ 6,190	0.09%
853		Parking Revenue Fund-Level Allocation	\$ 49,033	0.68%
		Grants:		0.00%
50	121	Donations	\$ 0	0.00%
50	682	Donations	\$ 231	0.00%
98	300	JAG Grant	\$ 5,290	0.07%
99	300	State COPS Grant	\$ 9,629	0.13%
100	300	Grants - PD	\$ 25,484	0.35%
100	326	Grant - PD	\$ 0	0.00%
50	300	Donations - Police General	\$ 12,586	0.17%
		Housing and RDA Successor:		0.00%
201	540	CDBG Housing	\$ 31,518	0.43%
206	540	HOME Housing	\$ 8,085	0.11%
373	540	Housing Successor Entity	\$ 0	0.00%
390	115	RDA Successor Agency	\$ 83,389	1.15%
392	540	Affordable Housing	\$ 41,212	0.57%
1	540	Gen - Housing	\$ 0	0.00%
		Transit and Transportation:		0.00%
212	653	Transit Services	\$ 1,621	0.02%
212	654	Transportation - Bike/Ped	\$ 5,000	0.07%
212	655	Transportation - Planning	\$ 10,198	0.14%
212	659	Transportation - Depot	\$ 1,961	0.03%
212		Transportation Fund-Level Allocation	\$ 8,853	0.12%
		Airport:		0.00%
303	118	Passenger Facility Charges	\$ 0	0.00%
856	118	Airport Management	\$ 73,975	1.02%
856	691	Aviation Facility Maintenance	\$ 76,698	1.06%
856		Airport Fund-Level Allocation	\$ 44,006	0.61%
857		Airport Improvement Grants	\$ 4,799	0.07%
		Other Funds, Programs, and Services:		0.00%
217	300	Asset Forfeiture	\$ 204	0.00%



City of Chico
2020 Full Cost Allocation Plan Project Summary

399	150	JPFA	\$ 30,928	0.43%
400	610	Capital Projects Services	\$ 312,971	4.31%
330		Community Park (GSD)	\$ 746	0.01%
333		Linear Parks/Greenways (GSD)	\$ 844	0.01%
300		Capital Grants	\$ 43,333	0.60%
590/1	613	Landscape & Lighting Districts	\$ 922	0.01%
1	545	Neighborhood Services	\$ 0	0.00%
		Leased (out) Space - Old Muni Building	\$ 31,621	0.44%
		Leased (out) Space - Chico Start	\$ 4,087	0.06%
204		HOME - State Grants	\$ 2,718	0.04%
210		PEG - Public, Educational & Government Access	\$ 1,004	0.01%
		[unused - intentionally blank]	\$ 0	0.00%
301		Building/Facility Improvement	\$ 0	0.00%
305		Bikeway Improvement	\$ 1,325	0.02%
306		In Lieu Off-site Improvement (Cap Projects)	\$ 194	0.00%
307		Gas Tax	\$ 15,133	0.21%
308		Street Facility Improvement	\$ 8,555	0.12%
309		Storm Drainage Facility	\$ 226	0.00%
312		Remed Fund	\$ 1,026	0.01%
315		General Plan Reserve	\$ 23	0.00%
320		Sewer-Trunk Line Cap	\$ 6,275	0.09%
321		Sewer-WPCP Capacity	\$ 3,159	0.04%
322		Sewer-Main Installation	\$ 1,630	0.02%
323		Sewer Lift Station	\$ 205	0.00%
332		Bidwell Park Land	\$ 762	0.01%
336		Admin Building (Nexus update / Bldg Dev Rev Fee)	\$ 762	0.01%
335		Street Maintenance Equipment	\$ 2,013	0.03%
337		Fire Protection Building and Equipment	\$ 826	0.01%
338		Police Protection Building and Equipment	\$ 915	0.01%
340		Neighborhood Parks	\$ 14,387	0.20%
347		Fund-Level Allocation (Department Unspecified)	\$ 74	0.00%
396		HRBD Remediation Monitoring	\$ 647	0.01%
		[unused - intentionally blank]	\$ 0	0.00%
920		Revolving Fund	\$ 4,124	0.06%
931		Technology Replacement	\$ 1,773	0.02%
932		Fleet Replacement	\$ 4,147	0.06%
933		Facility Maintenance	\$ 4,542	0.06%
934		Prefunding Equip Liab Reserve	\$ 0	0.00%
936		Payroll Revolving Fund	\$ 6,344	0.09%
937		Police Staffing Prefunding	\$ 0	0.00%
410		Bond Proceeds from Former RDA	\$ 106	0.00%
443		Eastwood Assessment Capital	\$ 111	0.00%
1	99	Debt Service	\$ 2,697	0.04%
655	99	2001 TARBS Debt Service	\$ 0	0.00%



City of Chico
2020 Full Cost Allocation Plan Project Summary

657	99	2005 TABS Debt Service	\$ 0	0.00%
658	99	2007 TABS Debt Service	\$ 0	0.00%
903	99	CalPERS Unfunded Liability Reserve - Debt Service	\$ 40,950	0.56%
211		Traffic Safety Fund	\$ 74	0.00%
100	400	Fire Grants	\$ 41	0.00%
2		Fund-Level Allocation (Department Unspecified)	\$ 5,399	0.07%
50		Fund-Level Allocation (Department Unspecified)	\$ 14,776	0.20%
943		Public Infrastructure Replacement Fund (Waste Franchise)	\$ 4,339	0.06%
52		Specialized Community Services (Homeless Services)	\$ 10,115	0.14%
316		CASp - Certified Access Specialist Training	\$ 0	0.00%
100		Fund-Level Allocation (Department Unspecified)	\$ 8,059	0.11%
98		Fund-Level Allocation (Department Unspecified)	\$ 866	0.01%
51		Arts and Culture Fund: Fund-Level Allocation (Department Unspecified)	\$ 529	0.01%
660	99	RDA - Debt Service	\$ 10,352	0.14%
661	99	RDA - Debt Service	\$ 20,804	0.29%
851		Fund-Level Allocation (Department Unspecified)	\$ 112	0.00%
6	640	Compensated Absences Fund	\$ 13	0.00%
904	150	Pension Stabilization Trust	\$ 96	0.00%
938		Fire Prefunding Fund	\$ 959	0.01%
		Other Categories:		0.00%
		All Other / Unspecified	\$ 777	0.01%
		Unallocated	\$ 541,498	7.46%
		TOTALS:	\$ 7,254,865	100.0%

CONCLUSION

The Full Cost Allocation Plan prepared on behalf of the City of Chico identifies the fair, accurate, and reasonable distribution of service costs from central administrative departments to their customer departments and funds.

The City can use this information to establish overhead costs and rates to include in subsequent cost studies, such as those to determine user fees or other external rates and charges. These results can also be used to establish charges to some other external funding sources, such as non-federal or non-state grants. (A subsequent study will address allocations that meet the federal and state guidelines.) Finally, these results can help City departments and funds better understand the service and cost relationships between themselves.

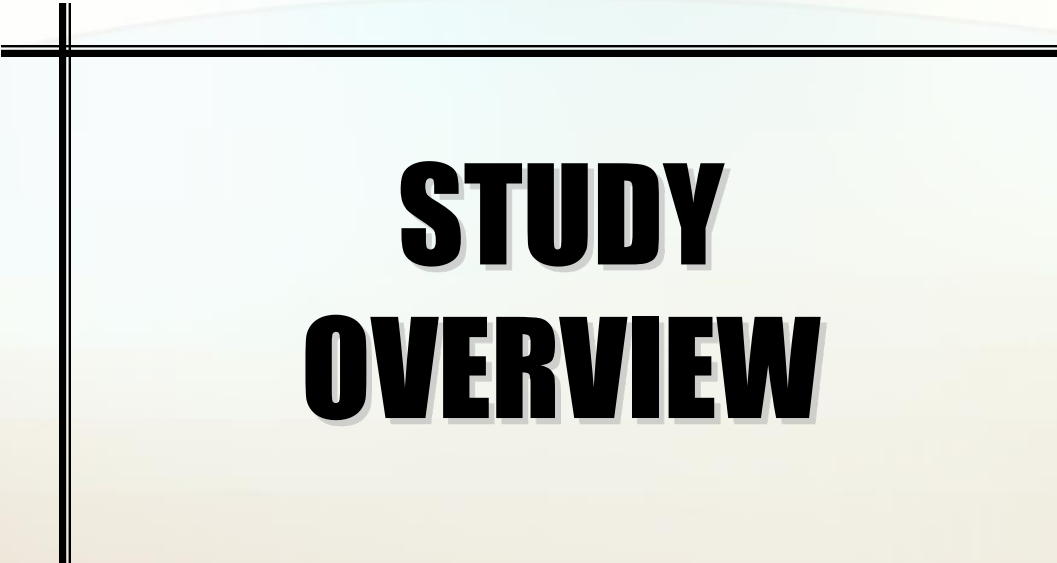
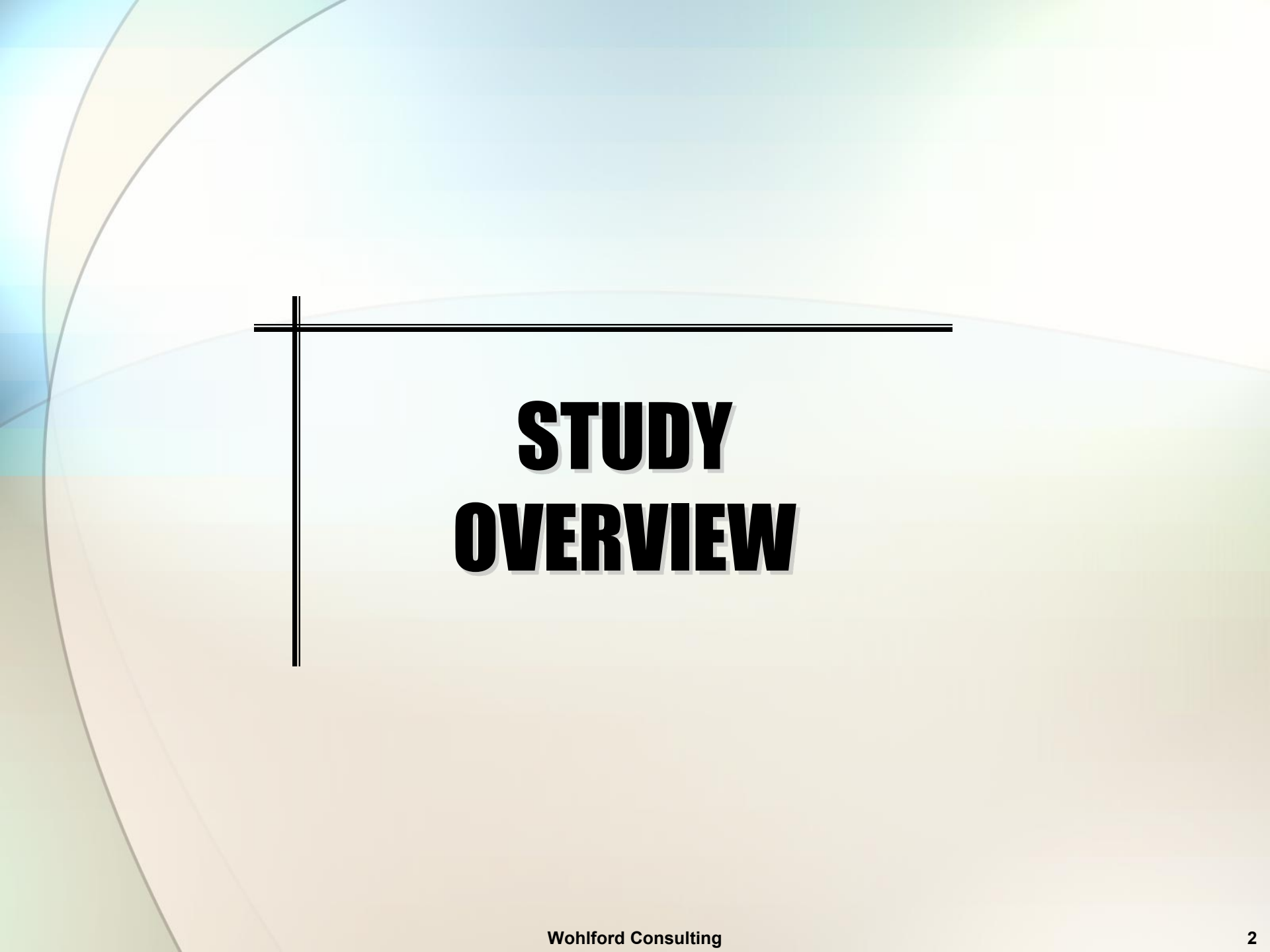


2021 COST ALLOCATION PLAN

Finance Committee Overview

WOHLFORD CONSULTING

May 26, 2021



STUDY OVERVIEW

Basic Project Definitions

COST ALLOCATION PLAN (CAP):

Analysis to determine the fair and accurate distribution of City administrative (overhead / indirect) costs to the operating departments that receive central services and support

Two Types:

- **FULL COST PLAN:**

General purpose - All legitimate costs included

- **FEDERAL PLAN:**

Limited by federal 2 CFR Part 200
(Formerly OMB Circular A-87)

Purpose of a Full Cost Plan

- Identifies all legitimate City General Fund overhead costs.
- Identifies the projected full cost of providing the services, not just federal preference
- Used to:
 - ✓ Identify citywide overhead to determine full cost of city services and enable full cost recovery
 - ✓ Charge some external funds for GF support cost
 - ✓ Ensure compliance with Prop. 218 limits
 - ✓ Identify full costs for privatization studies and other internal cost analyses

Purpose of a **Federal Cost Plan**

- Identifies limited citywide General Fund overhead costs, per federal preferences
- Excludes certain “general government” areas (e.g., City Council, CAO, Treasury)
- Excludes specific cost items, such as bad debt, lobbying, and entertainment
- Used to:
 - ✓ Charge federal, state, & county grants / funds
 - ✓ Establish an overhead rate to charge grants & fed/state funds
 - ✓ Meet federal / state funding source requirements for validation of overhead costs

Central Service (Overhead) Areas

The study allocates the cost of the following General Fund “central service” departments and other central service costs:

- | | |
|---|--|
| <ul style="list-style-type: none">• City Council• City Clerk• City Manager• Human Resources• Finance• City Attorney• Building Use Charge• Equipment Use Charge | <ul style="list-style-type: none">• ISF Passthroughs: *• Treasury• Risk Management• Workers’ Comp• Unemployment Insurance• Facility Maintenance• Information Systems• Radio• GIS• Vehicle Maintenance |
|---|--|

* Only “incoming” costs allocated.

Cost Allocation General Principles

Basis in Federal 2 CFR Part 200 (formerly OMB Circular A-87):

- ✓ Costs must be necessary and reasonable
- ✓ Cost allocations based upon relative benefit received
- ✓ Allocation “Bases” must reasonably relate to effort or benefit received
- ✓ Use objective data whenever possible
- ✓ Costs based on audited Actuals (FY 19-20)

3 Project Steps / Phases:

1. The total cost of each Central Service Department is divided into service ***Functions*** based on staff workload.
2. Each Function is then allocated to the Receiving Departments based on the most appropriate ***Allocation Basis*** (actual data, such as FTE or budget).
3. The ***incoming costs*** to Central Service Departments are sub-allocated (re-allocated) to the other Receiving Departments (“step-down” process).



**COST ALLOCATION PLAN
RESULTS**

Examples of Full Cost Allocation Results

Fund	Dept Code	Receiving Department	CITY CLERK	CITY ATTY	Allocation Total *	
1	300	Police	\$ 37,526	\$ 186,445	29.0%	\$ 2,107,215
1	400	Fire	\$ 22,368	\$ 75,575	16.2%	\$ 1,178,851
872	510	Planning	\$ 6,148	\$ 8,938	1.0%	\$ 74,684
871	520	Building	\$ 4,067	\$ 26,497	1.9%	\$ 139,833
863	615	Dev. Services	\$ 307	\$ 3,487	0.3%	\$ 23,452
212	653	Transit	\$ 74	\$ 172	0.02%	\$ 1,621
856		Airport	\$ 8,651	\$ 17,756	2.7%	\$ 194,678
		TOTALS: *	\$ 321,306	\$ 508,542	100%	\$ 7,254,865

* Totals include data from hidden cells

Cost Allocation Results Comparisons

ALLOCATION COMPARISON	FY 19-20 FULL COST	FY 18-19 FULL COST	\$ Change	% Change
CITYWIDE	\$ 7,254,865	\$ 6,649,529	\$ 605,336	9.1%
Devel. Services (Funds 870's/863)	\$ 358,876	\$ 381,306	(\$ 22,431)	-5.9%
Sewer (850)	\$ 488,034	\$ 444,243	\$ 43,792	9.9%
Airport (856/857)	\$ 199,477	\$ 163,304	\$ 36,173	22.2%
Cap Proj. (400)	\$ 312,971	\$ 262,474	\$ 50,497	19.2%
Police (GF) [not charged]	\$ 2,107,215	\$ 1,904,174	\$ 203,042	10.7%

OP. BUDGET COMPARISON	2019-20 Op. Exp.	2018-19 Op. Exp	\$ Change	% Change
CITYWIDE	\$ 83,466,584	\$ 68,196,161	\$ 15,270,423	22.4%
Devel. Svcs.	\$ 3,050,647	\$ 2,562,523	\$ 488,124	19.1%

Allocation Changes from Prior Plans

Why would allocated costs change between the years?

- Overall actual expenditures of Central Administrative Departments (S&B, M&O)
- Workload shifts (to/from allocated functions)
- Relative department consumption of services (per “activity” allocation bases)
- Department organizations, budgets, & staff (per “count” allocation bases)

Changes from 2019 to 2020 CAPs

Why did allocated costs increase?

- The overall cost of the Central Service Departments (Administration) increased.
 - Staff increases / moves (40 to 45 FTE; 12.5%)
 - Expenditure increases (10.5%)

Why did the allocation ratios change?

- Department consumption of services
(Example: Agenda Items from 127 to 150 in CSD's)
- Changes in department budgets & staff
(Organization changes affect allocation bases data.)

Summary of CAP Study Characteristics

- Industry Standard Methodologies
- Based on Federal Guidelines
- Extremely Detailed & Rigorous Analysis
- Transparent and Traceable Data Inputs and Calculations
- Focused on Fairness and Accuracy
- Based on Objective Data
- Allocations Tied to Benefit or Effort

Questions?

For further information, please contact:

Chad Wohlford, Project Manager

chad@wohlfordconsulting.com

THANK YOU !



Finance Committee Agenda Report Meeting Date: May 26, 2021

TO: Finance Committee

FROM: Brendan Ottoboni, Public Works Director-Engineering (530) 879-6901

RE: Sewer Enterprise Study and Rate Analysis

REPORT IN BRIEF:

Over the past six (6) years, staff have been engaged in analyses of the sewer enterprise. This includes providing sewer service to our residents with the collection system (piping), and the treatment and disposal of sewage received by our residents. The study has been somewhat stagnant over the past couple of years in the public forum; however, technical elements and staff reviews have been ongoing. Now that the report is in its final stages, staff is seeking to gain some policy direction on items within the program to be considered. This will enable staff to incorporate it into the final report as the preferred recommendations for future considerations in adopting new sewer rates. This will not set the rates or exclude other options to be considered as the complete report comes forward.

As adopted in 2016 by the City Council, the overall program mission, vision and objectives is to provide the community with a reliable, sustainable and cost-effective sewer system. Sewer systems have been a central modern feature that is engineered and designed through biological and chemical processes, to reduce contamination in our land and water systems. In addition, first-world treatment systems have systematically eliminated many diseases from affecting humans and other species. In Chico, we just completed a 20-year Nitrate Compliance Program, in which high nitrate levels were identified in our soils and groundwater, as a direct result of over-concentration of septic systems. With a properly funded program, these types of environmental issues can not only be removed but can be turned into an opportunity for re-use of byproducts for sustainable applications.

Additionally, in order to accommodate further growth of our community, it is critical that we have a functioning and appropriate size Water Pollution Control Plant (WPCP) in order to allow new development to occur.

Recommendation:

The Director of Public Works – Engineering recommends that the Finance Committee provide direction on the four (4) policy related items outlined in the staff report.

FISCAL IMPACT:

See Discussion for fiscal impacts for each decision being considered.

BACKGROUND:

The sewer rate for the City of Chico was last updated in 2011, adopting a monthly flat rate of \$22.98 per month for residential units within the City of Chico, with a consumption-based rate for all other non-residential uses (i.e. commercial). At the time of the 2011 adoption, annual construction costs and labor-based inflation increases had not been incorporated. Therefore, the rate has remained stagnant since its adoption, while the costs associated with providing this service have increased substantially.

This study began in 2015 with a rudimentary public engagement, to establish the objectives of the study. Subsequent work had evolved; however, due to the impacts of the 2018 Camp Fire, the study was halted due to staffing resource limitations. City staff have now completed technical studies and analyses and are looking to receive some direction from policy makers on items that have variability, so that the sewer rate analysis report can be completed with the appropriate costs associated with the supported scope of work.

This report does not include any consideration on future impacts of a potential Paradise Sewer connection. That process and project are ongoing, but no specific data and considerations are known at this point. That process will take several years and once that point comes, staff will evaluate independently and adjust accordingly.

Specifically, the following are the public meetings that have been held to date on this topic:

- 2015 – December 2nd – Finance Committee: Presentation of Sewer Mission, Vision and Objectives
- 2016 – January 5th – City Council: Adoption of Chico Sanitary Sewer and Treatment System Mission, Vision and Objectives (Reliable, Sustainable and cost-effective sewer system for residents)
- 2017 – October 17th – City Council: SA/BM – Create CIP# 50367 – Sewer Enterprise Study
- 2018 – January 16th – City Council: Sole Source Contract Approval – Carollo Engineers

DISCUSSION:

The sewer enterprise program costs are broken down into three categories:

1. Water Pollution Control Plant (WPCP)
 - a. Operations Costs (State permit compliance, facility maintenance, equipment, chemicals, testing, staffing, etc.)
 - b. Capital Improvements (replacement of aging infrastructure to ensure proper operations)
2. Collection System (Piping Network) – Currently at approximately 400 miles of piping
 - a. Operations Costs (annual cleaning program, maintenance/repairs, SSO's, video, utility locating for outside work near piping)
 - b. Capital Improvements – Annual replacement of pipe segments that have exceeded their life expectancy (60 years for Vitrified Clay Pipe (VCP) and 100 years for PVC)
3. Storm Water related operations – i.e. prevention of material / waste from entering sewer system
 - a. Trash Management Plan Implementation (Per adopted)
 - b. Street Sweeping / Organic matter collection
 - c. Capital Replacement of collection piping that could result in additional I&I

Staff is looking for clear direction from policy makers and will incorporate the preferred alternatives of the program that have opportunities for variability into the report. Below are the items of discussion that staff are requesting direction on:

1. Inclusion of pavement treatments when performing pipeline replacement (similar to Nitrate Compliance Program)?

- a. When doing replacement projects on piping that has exceeded its life expectancy, should the costs of performing a slurry seal treatment to the entire roadway within the limits of trenching be included? If not, a trench repave would be the finish product. This can also lead to failed edges in roadway segments that already have really poor pavement conditions.
- b. FISCAL IMPACT: If desired to include roadway surfacing, it is estimated that this would increase the annual funding need by \$5,000,000 per year (or an estimated \$12.00-\$14.00 per month per household).

2. Consider modifying user rate methodology to a consumption-based application?

- a. Currently, residential users are charged a flat monthly rate. However, the size and demand from residential users varies greatly. Therefore, a consumption-based rate charges based on winter months usage (similar to how commercial properties are charged). Would require coordination with Cal-Water to ensure they can accommodate this change as they handle administrative functions for billings. Consumption based rates can vary more as well, compared to flat rates.
- b. FISCAL IMPACT: No fiscal impacts with this option; however, likely to include an increase in administrative costs.

3. Include Annual cost index increases in the newly adopted rate?

- a. The last rate was adopted in 2011 and did not include annual increases associated with inflation on labor, materials and equipment, which has further divided the revenue generation needed to adequately fund maintenance of the sewer system.

4. Include storm water related components that are tied to sewer functions?

- a. This would include:
 - i. Engineering and Operations & Maintenance staffing for program management
 - ii. Trash Management Plan implementation for trash collection projects to reduce waste
 - iii. Annual creek and waterway testing to ensure clean water is not contaminated with wastewater uses
- b. FISCAL IMPACT: Would cost approximately \$1,850,000 per year (or an estimated \$4.50 per month for each user)

With direction on these topics, staff will finalize the sewer enterprise report and return to a future Finance Committee for consideration. If approved by the Finance Committee, the report would then proceed to the City Council for consideration. Sewer rate adoptions are regulated by the State of California and the Proposition 218 process. This generally includes approval by the City Council, then a 45-day public noticing period in which notices are mailed to all of those within the service area. Once the public noticing period is completed, a public hearing at a City Council meeting is held to count the protest votes. If 50% of the ballots sent out do not receive protest votes, then the new rate will be adopted and implemented at a time in the future, in compliance with the Proposition 218 process.

Reviewed by:



Brendan Ottoboni, Director of Public Works -
Engineering

Approved and recommended by:



Mark Orme, City Manager

DISTRIBUTION:

City Clerk (3)

ATTACHMENTS:

N/A



Finance Committee Agenda Report

Meeting Date: 05/26/2021

TO: **Finance Committee**

FROM: **Mark Orme, City Manager**

RE: **Discussion of Revenue Enhancements**

REPORT IN BRIEF:

This report provides an overview of revenue enhancements and recent trends in the passage of these types of measures within California.

RECOMMENDATION:

The City Manager requests the Finance Committee review and consider the information and attached documents and give further direction as to next steps, which may include a recommendation to be brought back to the City Council.

FISCAL IMPACT:

None at this time.

BACKGROUND:

On March 24, 2021, City staff and HdL presented information regarding business license taxes and applicable ordinances as a revenue enhancement for the City. After discussion, the Finance Committee requested City staff further review revenue measures and present ideas for additional revenue enhancements. California cities have a variety of avenues to increase revenues for services and capital projects, which ranges from general and special taxes to bonded indebtedness.

DISCUSSION:

Although the City has made great progress to overcome deep financial deficits and reestablish reserves, projections point to a likely budget deficit in the coming years if revenue enhancements are not approved. Add to this a real need for capital infrastructure improvements, enhanced public safety services and overall City staffing to support the priorities of the community and the reality of balancing costs with necessary services becomes more burdensome.

The City of Chico is a charter city. A charter city is a city in which the governing system is defined by the city's own charter instead of California law. Charter cities have broad leeway to impose their own tax rates. Increasing revenues typically requires a general or special tax to be passed by the electorate. For a general tax, where the use of revenues would be unrestricted, a simple majority vote is needed. If the City Council chooses to focus on a special tax, earmarked for a specific purpose(s), a two-thirds majority vote is required to create additional revenue enhancements for the City.

Attachment A is the Fund Income Statement for the City and gives an overview of current revenues. It is important to clarify which sources the City can request an increase in revenue, and which sources are not advantageous or even possible.

ANALYSIS:

There are various avenues for potential revenue enhancements to allow for the City to support the priorities of the community. Below are some potential revenues the Finance Committee may consider supporting to increase funding.

TAX REVENUE

Admissions Tax

Admissions tax is a revenue enhancement used when people attend a show, performance, display or exhibit. These types of taxes have come under scrutiny by the courts in relation to first amendment rights. The courts have ruled a city must “1) have substantial businesses or events which do not involve first amendment rights and which would bear a significant portion of the tax burden, or 2) demonstrate a compelling interest for such a tax other than the mere need to raise revenue” (California City Finance, p. 58).

The largest venues in the City limits are located on the CSUC campus. Chico does not currently charge an Admissions Tax.

Business License Fees

Business license fees are considered a tax and any increase would need to be approved by a majority vote of the electorate. License fees charged to business owners is for the authorization of doing business within the City. The current business license fees have not been increased since 1974. An analysis was completed by the City’s consultant, HdL, to determine if the Chico Municipal Code is in compliance with state law, and to give insights as to best practices. HdL found the City has had “relatively flat revenues” from business license fees since 2014. At the April 2021 Finance Committee meeting, the Committee expressed interested in further exploring Business Tax Option 2- Model 2. This option allows for increased rates to be spread across different business types, and is a fee based upon gross receipts.

In the November 2018 election there were seven (7) business license measures on the ballot, and all of them were successfully passed by voters (this does not include tax measures geared towards cannabis businesses). In November of 2019 there were two (2) business tax measures, and both were successfully passed by voters. November of 2020 saw similar success with seven (7) business operations taxes on the ballot and six (6) successfully passed by voters.

Cannabis Tax

A sales tax measure on cannabis is already being discussed by the City Council.

Construction/Development Tax

A construction or development tax is an excise tax imposed for the advantage of building within the City. The tax is imposed only on new construction and is generally based on number of units, number of bedrooms or square footage.

These taxes differ from development impact fees in that impact fees must be spent on services or facilities to mitigate the impact of development. A construction/development tax is imposed for the purpose of raising revenues and does not need to be set aside for costs to facilities, services, or other municipal services. While this type of tax can raise revenue, it is not recurring, and revenues would not be consistent.

Documentary Transfer and Real Property Transfer Tax

A document transfer tax is a revenue enhancement allowed under the State Transfer Tax Act on documents which transfer the ownership of real property. The State Transfer Tax Act stipulates that a county can impose a tax of \$0.55 per \$500 of property value. Cities can impose a tax rate equal to one-half the rate imposed by the county in which the city is located. Butte County and the City of Chico enacted this tax ordinance and the City received one half of the tax, \$0.275 per \$500 in recorded value.

Real property transfer tax is a revenue enhancement charter cities can levy. It is imposed when there is a change in ownership of real property. Real property transfer taxes could be either general or special. Dozens of California charter cities have enacted their own transfer tax ordinances. The tax rates vary with rates as low as \$1.10 per \$1,000 to \$15.00 per \$1,000.

In November 2018 there were six (6) measures and five (5) were passed by voters. In March of 2020 there was only one property transfer tax on the ballot and it passed. In November 2020 there were six (6) real property transfer tax measures on the ballot with five (5) measures being passed by voters.

Local Vehicle Registration Tax

Local vehicle registration taxes are special taxes collected by the DMV in the form of vehicle registration fees and remitted to the participating counties who in turn remit to the City. These taxes are restricted by State law and are earmarked for abandoned vehicle abatement, transportation projects, Service Authority for Freeway Emergency, auto theft/DUI, or fingerprint identification.

Butte County Abandoned Vehicle Service Authority was established in 2003 and renewed in 2012. These programs must go back to voters every ten years for renewal.

Parking Tax

A parking tax is imposed on citizens who rent parking space that is privately owned. The rate is based on a percentage of what the owner of the structure charges the citizen. The owner collects the tax and in turn remits it to the city. Large cities, such as South San Francisco, Oakland, and Santa Monica benefit greatly from passing this type of tax.

Only a few privately-owned parking lots exist in Chico. The City does not currently charge a Parking Tax.

Property Tax

Generally, property tax cannot be modified by the City and would require State action. California's property tax is ad valorem, meaning it is based on the value of the property. Proposition 13 limits property tax to one percent and restricts the enactment of any additional ad valorem property tax, transaction tax or sales tax on the sales of real property. Proposition 46 modified this rule to allow for an increase towards funding indebtedness.

Parcel Tax

Parcel taxes are a tax on a parcel of property and are not directly based on property value, which is what allows a parcel tax to circumvent Proposition 13. Parcel taxes are generally based on a flat per parcel rate or a variable rate depending on the size, use and/or number of units on the parcel. A parcel tax must be adopted as a special tax, so as not to violate Proposition 13 and its one percent rule, requiring a two-thirds majority vote by the electorate. This type of tax is most commonly used by schools and special districts as they have limited tax authority and cannot seek general taxes.

From June of 2018 to November 2020 there were 119 parcel taxes requested for cities, counties and special districts (this does not include the school district parcel measures). Of those 119 measures only 53 passed. The Chico Areas Recreation District (CARD) was among those that failed. In the March 2020 election, CARD's measure failed with a 51.4 percent no vote. In the March vote, only six (6) of the twenty-seven (27) measures were passed by voters.

Transaction and Use Tax (Sales)

Sales tax is the second largest source of general-purpose revenue for cities throughout California, and the largest revenue source for the City of Chico. The current statewide "base" sales tax rate in California is 7.25%. Of this tax, most cities receive 1% of the revenue, with the remaining funds going towards county health and welfare programs and transportation programs. Under the terms of the Municipal Affairs Agreement between the City of Chico and the County of Butte, the City shares 0.05% of sales tax with the County.

Cities may impose sales tax rates to be added to the statewide "base". The add on rates are "transactions and use taxes" and are allocated to the jurisdiction where the taxed product is received. Over 100 cities in California have enacted transaction and use taxes of up to one percent. The additional tax requires 2/3 voter approval. Under state law, the maximum combination of transactions and use tax rates in any location may not exceed two percent.

In the November 2020 election alone, there were seventy-one general purpose sales tax measures, with sixty of those measures passing. The special sales tax measures, needing the two-third majority vote, were far fewer with only eight measures brought to voters. Fifty percent of those measures passed. The sales tax increases ranged from .25 to 1.5 cents.

Cities in the surrounding areas with additional sales tax enhancements include Mt. Shasta .25, Red Bluff .25, Corning .50, **Paradise .50**, **Oroville 1.0**, Nevada City 1.125, Placerville 1.0 and Grass Valley 1.25.

Transient Occupancy Tax

Guests who stay in the City of Chico at a hotel, motel, inn, or other lodging facility, must pay a transient occupancy tax (TOT) at a rate of 10% of their stay pursuant to the Chico Municipal Code 3.52, which is

authorized by California Revenue and Tax Code §7280. This is a general tax placed on transients for the privilege of occupying a room in the City of Chico for any period less than 31 days. This revenue enhancement merits review as it is primarily geared towards visitors to the City and generally does not affect residents, more specifically those who would be voting to increase the tax.

In November 2020 there were twenty-one (21) measures to increase TOTs on the ballots, with all but five (5) passed by voters. Two of the failed TOT measures were for two cities that did not yet have a TOT for their city. In June of 2018 there were three measures on the ballot for increasing TOTs. Only one failed and it was geared towards applying the existing TOT to Mendocino campgrounds. The November 2018 election saw 40 measures to increase TOTs, most for general purposes. Only five of those measures failed.

Overall, revenue enhancements through TOTs have excellent success with voters and an increase in the TOT rate would generate additional revenues for the City of Chico. The prior year's actuals for the City based on the ten percent rate was \$2,999,569.56. For each one (1) percent increase to the TOT tax rate, revenues would be increased by \$280,000 to \$320,000.

Utility User Tax

Cities may impose a Utility User Tax (UUT) on utility services including electricity, gas, water, sewer, and telephones. Utility companies are responsible for collecting the taxes and remitting them to the City. The current UUT rate for the City of Chico is five percent (5%). While UUTs can be either a general or special tax, most UUT taxes throughout California are marked for general purpose funds.

Utility user tax rates throughout the State range from 1% to 11%.

Because of the way the Chico Municipal Code 3.56.030 is written, the City is not currently able to garner taxes on cell phones without a new vote by the electorate. CMC 3.56.030 states:

“Notwithstanding the provisions of subsection A of this section, the tax imposed under this section shall not be imposed upon any person for using intrastate telephone communications services to the extent that the amounts paid for such services are exempt from or not subject to the tax imposed under Section 4251 of Title 26 of the United States Code, as such section existed on November 1, 1967.”

Essentially, this means calls which are not charged based on time and distance are exempt, which includes cellular phones. If the City wants to extend the 5% tax to cover cell phones it will need to be voted on by the electorate. The City is seeing less and less revenue from telephone utility user taxes have steadily declined as residents rely primarily on their cell phone, and landlines have become antiquated. In 2014 the revenues from the City's telecom UUT were \$756,121.34, in 2020 the number had dropped to a low of \$324,555.10. The ability to tax on cell phones would allow a substantial increase in City revenues.

UUT measures in June of 2018 were fairly successful with four (4) out of the five (5) measures passing. Measures in November of 2018 did not fare well with only two (2) out of the five (5) measures passing.

In November of 2020 there were eleven measures, with six (6) of the measures passing and five (5) of the measures failing.

The City of Berkeley, similar in size to Chico with a population of 122,580, expanded their UUT tax to cover cell phones. Their annual income for revenue enhancements for cell phones alone is roughly

\$2,000,000 per year. If a UUT measure is submitted to the electorate, it would benefit from having broad language that allows for revenues on future advancement in technology.

FEE REVENUE

Franchise Fees

The City may collect a franchise fee as a “rent” or “toll” for use of the streets and rights of way. Revenues from franchise agreements are general purpose and therefore unrestricted. The City has franchise agreements for waste haulers, cable, gas and electric.

The California Integrated Waste Management Act allows the City to establish waste management franchises via ordinance. In 2017 Chico entered into a franchise agreement with local haulers.

Cable, gas and electric franchise agreements are regulated by State authority. There is no flexibility to adjust these fees.

Staff continues to research if other entities may fall under what could be considered a franchise agreement.

DEBT

General Obligation Bond for Roads

In anticipation of revenues discussed, the Council may consider issuing bonds. Proceeds from the borrowing could be used to fund or repair local infrastructure. The debt would be repaid over time with anticipated increased revenues.


A bond for roads would fall under a general obligation bond and would require a two-thirds vote of the electorate to move forward pursuant to the State Constitution. Local governments avoid issuing bonds for this reason. Only a handful of measures focused on passing bonds in the last few elections.

In June of 2018 there were three (3) bond measures on the ballot and two of them were successfully passed. In November of 2018 there were eleven (11) measures, with only five (5) passing. In March of 2020 there were four (4) measures with only one passing and in November of 2020 there were five measures with four (4) being passed by the electorate.

CONCLUSION:


The City Manager requests the Finance Committee review and consider the information and attached documents and give further direction as to next steps.

Prepared by:



Angie Dilg,
Management Analyst

Recommended and Approved by:



Mark Orme,
City Manager

ATTACHMENTS:

- Attachment A – Fund Income Statement
- Attachment B – Revenue Overview
- Attachment C – Election Results June 2018
- Attachment D – Election Results November 2018
- Attachment E – Election Results March 2020
- Attachment F – Election Results November 2020

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Used Budg / Time
Revenues						
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	836,449.17	0.00	635,366.00	(201,083.17)	132
40205 Current Unitary	249,698.11	135,436.68	0.00	247,532.00	112,095.32	55
40206 Current Supplemental	170,862.28	123,829.69	0.00	115,000.00	(8,829.69)	108
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	170,399.95	0.00	289,233.00	118,833.05	59
40226 RDA Pass Thru - Unsecured	12.82	715.94	0.00	0.00	(715.94)	-
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	14,502.72	0.00	10,000.00	(4,502.72)	145
40234 Prior Unsecured Supp 1%	639.21	1,477.44	0.00	1,000.00	(477.44)	148
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	4,867.60	0.00	3,000.00	(1,867.60)	162
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)	(57,618.31)	0.00	(116,054.00)	(58,435.69)	50
Total - Property Taxes	18,621,070.62	11,063,345.53	0.00	17,976,397.00	6,913,051.47	62 / 83
40101 Sales Tax	24,280,757.45	15,366,620.37	0.00	22,970,114.00	7,603,493.63	67
40102 Sales Tax Audit	(13,861.53)	(11,617.15)	0.00	(50,000.00)	(38,382.85)	23
40103 Public Safety Augmentation	167,790.39	182,902.12	0.00	180,000.00	(2,902.12)	102
Total - Sales and Use Taxes	24,434,686.31	15,537,905.34	0.00	23,100,114.00	7,562,208.66	67 / 83
40460 UUT Refunds	(2,398.46)	0.00	0.00	0.00	0.00	0
40490 Utility User Tax - Gas	1,184,370.26	942,788.36	0.00	1,200,000.00	257,211.64	79
40491 Utility User Tax - Electric	4,726,202.27	3,778,617.92	0.00	4,638,000.00	859,382.08	81
40492 Utility User Tax - Telecom	324,555.10	243,548.15	0.00	200,000.00	(43,548.15)	122
40493 Utility User Tax - Water	1,084,373.89	868,853.06	0.00	1,000,000.00	131,146.94	87
Total - Utility Users Tax	7,317,103.06	5,833,807.49	0.00	7,038,000.00	1,204,192.51	83 / 83
40301 Business License Tax	267,261.62	275,628.54	0.00	278,000.00	2,371.46	99
40302 DPBIA Bus License Tax - Zone A	16,388.41	14,763.98	0.00	17,000.00	2,236.02	87
40303 DPBIA Bus License Tax - Zone B	8,681.12	4,452.97	0.00	8,000.00	3,547.03	56
40403 FRNCH FEES-CABLE	969,124.87	485,995.26	0.00	900,000.00	414,004.74	54
40404 Franchise Fees-Gas/Electric	787,861.38	806,959.89	0.00	734,910.00	(72,049.89)	110
40405 Franchise Fees-Waste Hauler	1,980,312.52	1,543,195.21	0.00	1,650,000.00	106,804.79	94
40407 Real Property Transfer Tax	454,049.32	390,702.47	0.00	340,000.00	(50,702.47)	115
40410 Transient Occupancy Tax	2,841,980.86	1,870,145.80	0.00	2,000,000.00	129,854.20	94
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	104,662.56	0.00	85,000.00	(19,662.56)	123
Total - Other Taxes	7,483,248.80	5,496,506.68	0.00	6,017,910.00	521,403.32	91 / 83
40314 Business License Tax HdL	0.00	525.00	0.00	0.00	(525.00)	-
40501 Animal License	29,869.46	22,686.76	0.00	32,000.00	9,313.24	71
40504 Bicycle License	684.33	350.00	0.00	0.00	(350.00)	-
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	151.00	0.00	1,200.00	1,049.00	13
40513 Vending Permit	1,583.00	566.00	0.00	2,000.00	1,434.00	28
40514 Solicitor Permit	385.00	77.00	0.00	200.00	123.00	38
40519 Uniform Fire Code Permit	30,827.00	31,707.50	0.00	75,000.00	43,292.50	42
40525 Overload/Wide Load Permit	13,845.80	9,980.00	0.00	8,000.00	(1,980.00)	125
40528 Vehicle for Hire Permit	730.50	515.50	0.00	3,000.00	2,484.50	17
40534 Hydrant Permit	2,511.50	1,947.50	0.00	1,900.00	(47.50)	102
40540 Parade Permits	2,361.50	925.00	0.00	5,000.00	4,075.00	18
40541 Street Banner Permit Fees	190.00	148.50	0.00	100.00	(48.50)	148
40599 Other Licenses & Permits	5,126.00	2,762.00	0.00	5,000.00	2,238.00	55
Total - Licenses and Permits	91,292.09	74,059.26	0.00	133,400.00	59,340.74	56 / 83
41220 Motor Vehicle In Lieu	88,730.86	80,917.04	0.00	60,000.00	(20,917.04)	135
41228 Homeowners - 1%	150,945.38	74,782.09	0.00	153,964.00	79,181.91	49
41235 Peace Officers Standards & Trg	86,055.96	25,664.80	0.00	20,000.00	(5,664.80)	128
41245 Highway Maintenance St Payment	16,500.00	15,000.00	0.00	18,000.00	3,000.00	83
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	668,197.40	0.00	30,000.00	(638,197.40)	+

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's Actuals To 6/30/2020	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Used Budg / Time
41257 Supp-Emergency Response	51,589.51	55,249.65	0.00	30,000.00	(25,249.65)	184
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	1,378,162.00	0.00	1,362,210.00	(15,952.00)	101
41499 Other Payments from Gov't Agy	16,141.17	1,081.66	0.00	1,000.00	(81.66)	108
Total - Intergovernmental Revenues	3,641,521.28	2,299,096.64	0.00	1,745,174.00	(553,922.64)	132 / 83
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	65,061.00	0.00	60,000.00	(5,061.00)	108
42107 Animal Control Impound Fees	19,541.08	11,359.50	0.00	20,000.00	8,640.50	57
42108 Feed and Care	7,030.36	5,039.76	0.00	8,000.00	2,960.24	63
42109 Dog Spay/Neuter Fines	6,823.36	4,020.00	0.00	8,000.00	3,980.00	50
42110 Impound Fees	31,205.14	10,486.50	0.00	35,000.00	24,513.50	30
42111 Repossession of Vehicle Fee	1,200.41	840.00	0.00	800.00	(40.00)	105
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	1,260.50	0.00	2,500.00	1,239.50	50
42122 Cremation Services	4,968.50	4,721.50	0.00	4,000.00	(721.50)	118
42123 Animal Adoptions	12,436.50	8,477.00	0.00	15,000.00	6,523.00	57
42124 Microchipping	646.00	298.00	0.00	1,000.00	702.00	30
42304 Sewer Trunk Dev. Fees	0.00	15.00	0.00	0.00	(15.00)	-
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	1,230.09	0.00	0.00	(1,230.09)	-
42603 Fingerprinting Fee	10,370.50	132.00	0.00	18,000.00	17,868.00	1
42604 Sale of Docs/Publications	12,478.64	10,122.33	0.00	13,000.00	2,877.67	78
42605 Appeals Fee	1,456.00	640.00	0.00	500.00	(140.00)	128
42670 Franchise Review Fee Event	878.58	1,174.04	0.00	1,000.00	(174.04)	117
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	14,334.36	0.00	13,740.00	(594.36)	104
Total - Charges for Services	218,623.29	144,080.18	0.00	207,240.00	63,159.82	70 / 83
40524 False Alarm Fines	49,738.57	48,198.71	0.00	32,000.00	(16,198.71)	151
43004 Criminal Fines-Court	152,239.79	72,930.11	0.00	100,000.00	27,069.89	73
43011 Restitution-Court	1,125.20	0.00	0.00	0.00	0.00	0
43016 Parking Fines	491,278.76	197,217.54	0.00	200,000.00	2,782.46	99
43018 Administrative Citations	5,328.60	0.00	0.00	1,000.00	1,000.00	0
Total - Fines & Forfeitures	699,710.92	318,346.36	0.00	333,000.00	14,653.64	96 / 83
44101 Interest on Investments	304,733.84	0.00	0.00	0.00	0.00	0
44129 Other Interest Earnings	0.00	20.18	0.00	0.00	(20.18)	-
44130 Rental & Lease Income	133,422.20	151,546.95	0.00	110,000.00	(41,546.95)	138
44202 Late Fee-Business License	9,506.54	11,160.41	0.00	3,000.00	(8,160.41)	372
44203 Late Fee-DPBLA	722.44	949.42	0.00	0.00	(949.42)	-
44204 Late Fee-Dog License	1,479.87	1,453.72	0.00	0.00	(1,453.72)	-
44207 Late Fee-TOT	21,996.21	30,203.15	0.00	0.00	(30,203.15)	-
44220 Bad Check Fee	301.50	289.50	0.00	0.00	(289.50)	-
Total - Use of Money & Property	472,162.60	195,623.33	0.00	113,000.00	(82,623.33)	173 / 83
44501 Cash Over/Short	112.79	(40.78)	0.00	0.00	40.78	-
44505 Miscellaneous Revenues	79,486.28	10,436.24	0.00	10,000.00	(436.24)	104
44506 Credit Card Fees	0.00	329.97	0.00	0.00	(329.97)	-
44512 Reimbursement-Subpeona/Jury Dty	0.00	1,684.43	0.00	0.00	(1,684.43)	-
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	(26,386.15)	0.00	0.00	26,386.15	-
44519 Reimbursement-Other	56,244.27	211,178.47	0.00	20,000.00	(191,178.47)	+
44521 Crossing Guard Reimbursement	3,961.44	3,675.38	0.00	4,500.00	824.62	82
44580 Settlement Proceeds	13,849.44	23,756.70	0.00	0.00	(23,756.70)	-
46007 Sale of Real/Personal Property	11,628.77	8,541.32	0.00	0.00	(8,541.32)	-
46010 Reimb of Damage to City Prop	5,413.33	720.33	0.00	5,000.00	4,279.67	14
Total - Other Revenues	278,380.13	233,895.91	0.00	39,500.00	(194,395.91)	592 / 83
Total Revenues	63,257,799.10	41,196,666.72	0.00	56,703,735.00	15,507,068.28	73 / 83
Expenditures						
4000 Salaries - Permanent	18,987,406.03	15,169,715.13	0.00	20,896,018.00	5,726,302.87	73

Attachment B

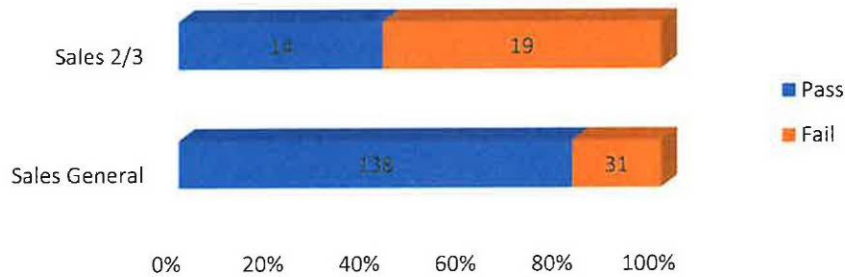
Revenue Enhancements Overview

Add-on Sales Tax

	Total Sales Measures	Passed Measures	Failed Measures	Passage Rate
June 2018	9	6	3	67%
November 2018	69	58	11	84%
March 2020	45	24	21	53%
November 2020	79	64	15	81%

A one cent sales tax would generate approximately **\$20-25 million annually**.

Add-on Sales Special v. General



Business License

	Total BL Measures	Passed Measures	Failed Measures	Passage Rate
November 2018	7	7	0	100%
November 2019	2	2	0	100%
November 2020	7	6	1	86%

HdL has prepared a separate analysis to present regarding increasing these revenues.

Parcel Tax

	Total Measures	Passed Measures	Failed Measures	Passage Rate
June 2018	21	11	10	52%
November 2018	41	22	19	54%
March 2020	27	6	21	22%
November 2020 *non-school	30	14	16	47%

All parcel tax measures require 2/3 vote for passage. A \$10.00 per parcel tax would generate approximately **\$339,590** in annual revenue.

Real Property Transfer Tax

	Total PTT Measures	Passed Measures	Failed Measures	Passage Rate
November 2018	6	5	1	83%
March 2020	1	1	0	100%
November 2020	6	5	1	83%

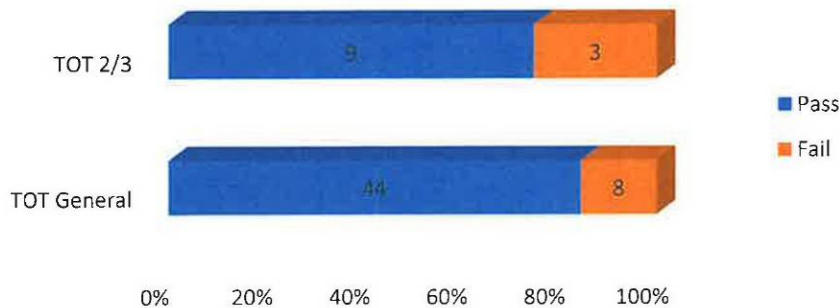
All were general measures. For every .10 cent increase it would increase the revenue by roughly **\$163,600** annually.

Transient Occupancy Tax

	Total TOT Measures	Passed Measures	Failed Measures	Passage Rate
June 2018	3	2	1	67%
November 2018	40	35	5	88%
November 2020	21	16	5	76%

For every 1% increase, revenues would be increased by approximately **\$280,000-\$320,000**.

TOT Special v. General

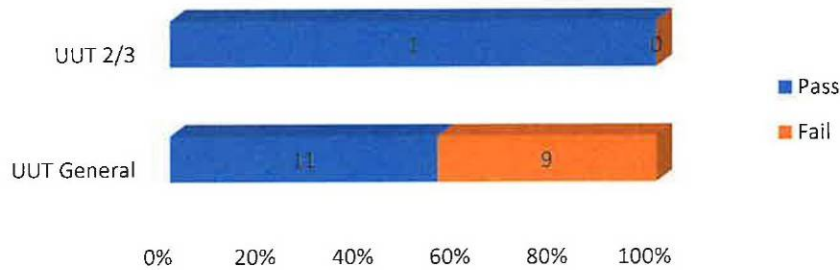


Utility User Tax

	Total UUT Measures	Passed Measures	Failed Measures	Passage Rate
June 2018	5	4	1	80%
November 2018	5	2	3	40%
November 2020	11	6	5	55%

To include cell phones on UUT taxes could generate approximately **\$2,000,000**.

UUT Special v. General



Debt

General Obligation Bonds

	Total Measures	Passed Measures	Failed Measures	Passage Rate
June 2018	3	2	1	67%
November 2018	11	5	6	45%
March 2020	4	1	3	25%
November 2020	5	4	1	80%

*non-school

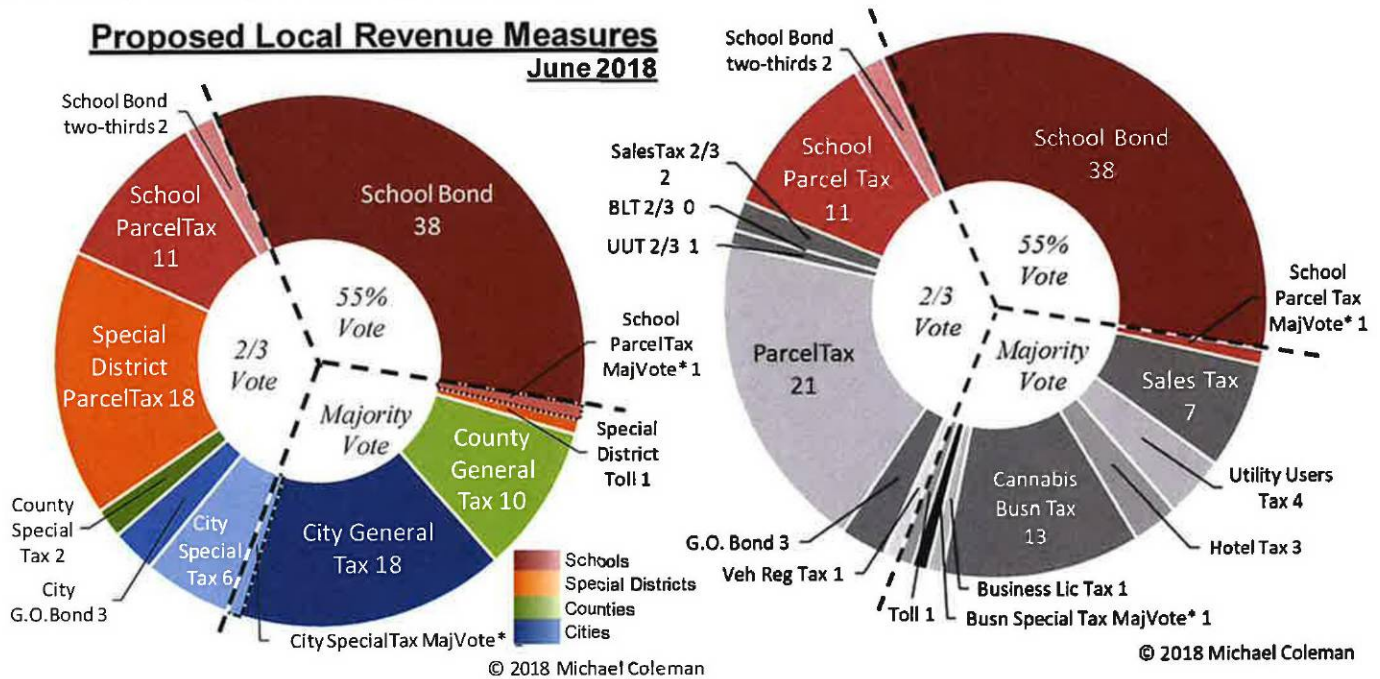
All GOB require 2/3 vote for passage unless it is school related.

Local Revenue Measure Results June 2018

Voters cast ballots on 165 local measures in the election held June 5, 2018. Among these were 111 measures affecting local taxes, fees or charges. There were 52 school measures including 12 school parcel taxes and 40 bond measures seeking a total of \$3.9 billion in school construction bond financing.

There were 59 city, county and special district fiscal measures including 31 majority vote measures¹ and 28 special taxes requiring two-thirds voter approval. Among the majority vote measures were the multicounty bridge toll in the San Francisco Bay area, 13 cannabis business taxes, seven sales tax increases, four utility user taxes, and three hotel taxes.

Proposed Local Revenue Measures June 2018



Passage Rates

The large amount of mail-in and provisional ballots that must be counted in the weeks following election day means that the final results of all contests are not known for up to a month from the election date. Several measures flipped in result as mail ballots were counted after election night, most from fail to pass. With all ballots now processed and tabulated, 85 of the 111 fiscal measures passed.

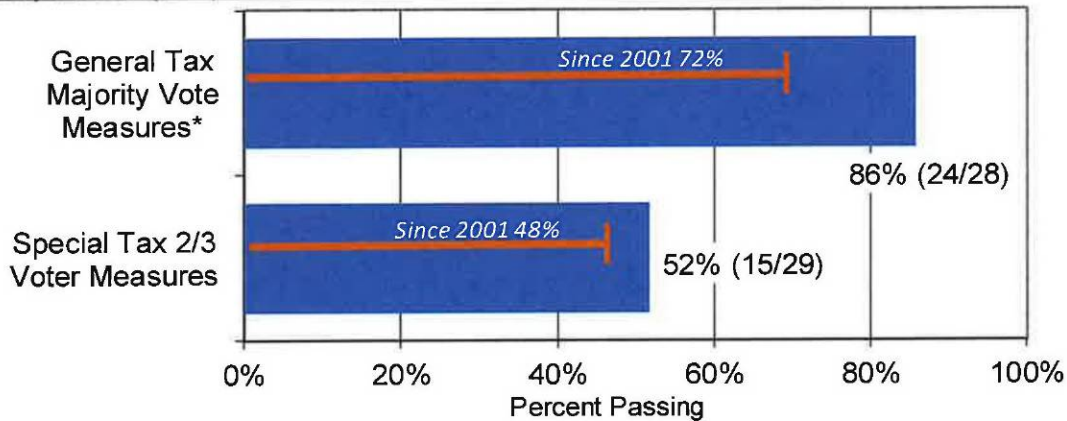
The passage rate of local non-school majority vote tax measures exceeded passage rates in prior years. Twenty-seven of the 31 majority vote measures passed, including all 13 cannabis taxes.¹ All 18 city majority vote measures passed except for a new 4% Utility Users Tax (UUT) on electric, gas and telecommunications in the Parlier (Fresno County). Passing city taxes included seven cannabis business excise taxes, a general business operations tax revision in Rolling Hills Estates (Los Angeles County), a 2 percent hotel tax increase in Monrovia (Los Angeles County), five new add-on sales taxes (Transactions and Use Tax), and three UUT extensions.

¹ Among the majority vote measures are two unique and controversial special taxes placed on the ballot via initiative and asserted by the City of San Francisco as requiring only simple majority approval. Measure C is business tax with earmarked proceeds and Measure G is a school parcel tax. Litigation is to be expected.

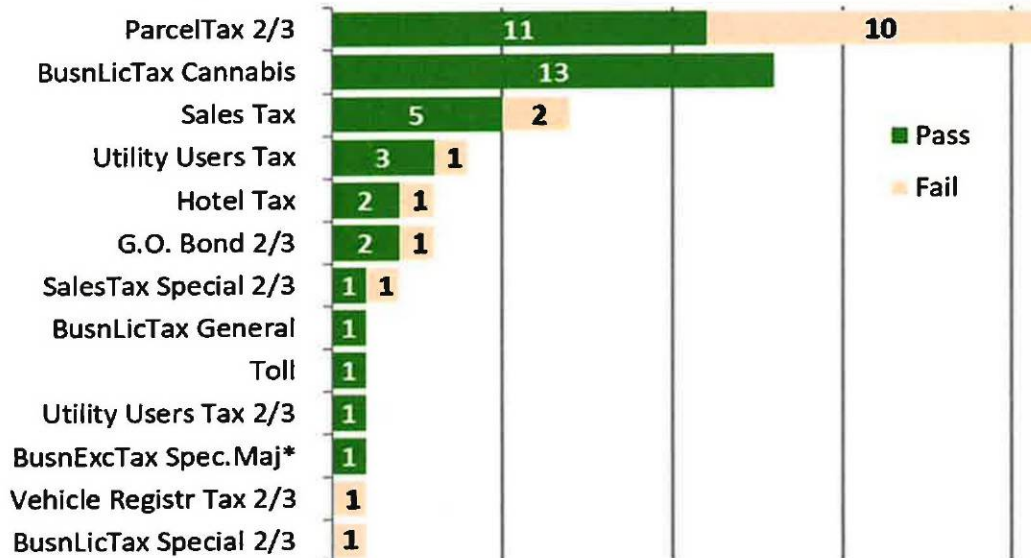
Several of the ten county general tax measures did not fare so well. There were six successful county cannabis business excise taxes and San Benito County voters increased their hotel tax by 4 percent, but sales taxes failed in Lassen and Lake as did a proposal to expand Mendocino County's hotel tax to private campgrounds and RV parks.

Among the two-thirds vote city, county and special district special tax and bond measures, 15 of 29 passed. Nine of the 18 Special District taxes passed, all parcel taxes except a UUT in Isla Vista (Santa Barbara County). Both county special taxes failed, a ½ cent sales tax for childcare and early education in Alameda County and the extension of a \$1 per registration vehicle tax for abandoned vehicle cleanup in San Benito County. Davis voters turned down a \$99+ parcel tax for streets and roads but approved the extension of a \$49+ parks parcel tax. San Francisco voters turned down a tax on property rental businesses for housing and homeless services, but narrowly approved (with just over 50 percent) a controversial competing measure with twice the rate and the proceeds used for early childhood education.¹

City / County / Special District Tax & Bond Measures June 2018



*Does not include San Francisco Measure C, a majority vote special tax via initiative which passed pending legal challenge. Does not include the Bay Area Toll Authority majority vote toll measure (not a tax) which passed.

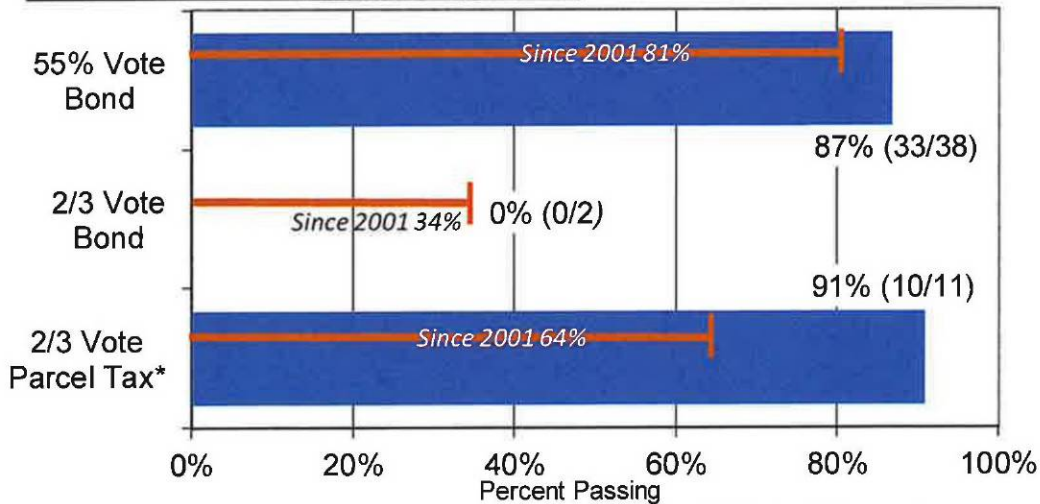


Local Revenue Measures June 2018			
	<u>Total</u>	<u>Pass</u>	<u>Passing%</u>
City General Tax (Majority Vote)	18	17	94%
County General Tax (Majority Vote)	10	7	70%
City Special Tax -Majority Vote*	1	1	100%
City Special Tax or G.O. bond (2/3 Vote)	9	6	67%
County Spec. Tax, G.O. bond (2/3 Vote)	2	0	0%
Special District 2/3	18	9	50%
Special District Majority Vote Toll	1	1	100%
School Parcel Tax 2/3	11	10	91%
School Parcel Tax -Majority Vote*	1	1	100%
School Bond 2/3	2	0	0%
School Bond 55%	38	33	87%
Total	111	85	77%

* San Francisco Measure C, a business excise **special tax** qualified via initiative in this charter city, required only simple majority approval according to the City Attorney. Likewise, San Francisco Measure G, a **school parcel tax** qualified by initiative passed with a simple majority. Both will be litigated.

All eleven school parcel taxes were passed except in Eastside Union High School District in Santa Clara where a \$49 annual tax failed with 65.5 percent yes.* Thirty-three of the 40 school bond measures on the ballot passed for a total of over \$3.7 billion in local school construction bond authorizations.

School Tax & Bond Measures June 2018



*Does not include San Francisco Measure G, a majority vote school parcel tax via initiative which passed pending legal challenge.

The volume and make-up of measures on this election is somewhat higher than previous presidential and gubernatorial primaries. While the number passing is likely to increase when final tallies are in, the passage rate was lower than in the previous two primary elections.

California Local Tax and Bond Measures - Primary Elections



The higher number of proposed measures appears to be the result of 1) the legalization of cannabis and the related regulation and taxation of cannabis business (12 cannabis tax measures), and 2) more fire district parcel taxes (19) than seen previously in primary elections (6 to 12).

Local Revenue Measures in California

	June2006	June2008	June2010	June2012	June2014	June2016	June2018
City General Tax (Majority Vote)	6/7	11/14	12/14	10/11	8/8	13/13	17/18
County General Tax (Majority Vote)	1/3	1/1	2/2	4/7	/	0/2	7/10
Special Dist. Majority Fee or toll	/	/	/	1/1	/	/	1/1
City SpecialTax MajorityVote*	/	/	/	/	/	/	1/1
City SpecialTax, GObond (2/3 Vote)	4/8	2/5	5/9	2/8	8/11	7/10	6/9
County SpecialTax, GObond (2/3 Vote)	0/7	1/2	1/1	3/3	2/5	1/5	0/2
Special District (2/3)	5/9	5/10	7/11	4/10	9/12	2/6	9/18
School ParcelTax2/3	0/6	6/13	16/22	9/13	5/5	7/7	10/11
School ParcelTax MajorityVote*	/	/	/	/	/	/	1/1
School Bond 2/3	1/2	1/1	/	/	1/1	1/1	0/2
School Bond 55%	39/61	25/32	15/20	25/34	32/43	41/45	33/38
Total	56/103	52/78	58/79	58/87	65/85	72/89	85/111

* San Francisco Measure C, a business excise **special tax** qualified via initiative in this charter city, required only simple majority approval according to the City Attorney. Likewise, San Francisco Measure G, a **school parcel tax** qualified by initiative passed with a simple majority. Both will be litigated.

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

Voters in five cities and two counties considered general purpose majority vote add-on sales tax rates ranging from ¼ percent to 1½ percent. The city measures passed. The county measures failed. Lassen County accompanied their countywide general sales tax measure with an advisory measure to use the proceeds for law enforcement to no avail.

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>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Corte Madera	Marin	Measure F	by 1/4cent to 3/4cent	increase	none	76.4%	23.6%	PASS
Huntington Park	Los Angeles	Measure S	1 cent	increase	none	74.4%	25.7%	PASS
Santa Cruz	Santa Cruz	Measure S	1/4 cent	increase	none	71.2%	28.8%	PASS
Grass Valley	Nevada	Measure E	by 1/2 cent to 1 cent	increase	none	59.7%	40.3%	PASS
Chula Vista	San Diego	Measure A	1/2 cent	increase	none	52.0%	48.0%	PASS
County of Lake - Unincorporated Area	Lake	Measure G	1 1/2 cents	increase	10 yrs	38.3%	61.7%	FAIL
County of Lassen	Lassen	Measure J	3/4 cent	increase	none	27.7%	72.3%	FAIL

Voters in City of Kingsburg and the County of Alameda considered sales tax measures with earmarked revenues. Under the rules of Proposition 13, this made the measures special taxes requiring two-thirds voter approval. The city measure – for public safety services - passed. The county measure – for childcare and early education – failed narrowly.

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

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Kingsburg	Fresno	Measure E	1 cent	police/fire	10 yrs	70.3%	29.7%	PASS
County of Alameda	Alameda	Measure A	1/2 cent	childcare, early education	30 yrs	66.2%	33.8%	FAIL

Transient Occupancy Taxes

There were three Transient Occupancy Tax (Hotel Tax) measures this election. Mendocino voters turned down a proposal to apply their 10 percent TOT to campgrounds and RV parks.

Transient Occupancy Tax Tax Measures: Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Monrovia	Los Angeles	Measure TT	by 2% to 12%	increase	none	66.0%	34.1%	PASS
County of San Benito	San Benito	Measure B	by 4% to 12%	increase	none	53.8%	46.2%	PASS
County of Mendocino	Mendocino	Measure G	10 percent	expand	none	46.5%	53.5%	FAIL

Utility User Taxes

There were four Utility User Tax measures this election, including two measures validating transfers from city utilities. Voters in Parlier rejected the a new 4% UUT on electric, gas and telecommunications. The Parlier city council accompanied Measure C with Measure D advising that the funds be used for fire protection.

Utility User Taxes - Majority Vote General Tax

<u>Agency</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Burbank	Los Angeles	Measure T	7% of gross revenues water & power	extend	none	81.1%	18.9%	PASS
Long Beach	Los Angeles	Measure M	12% of gross revenues water, sewer, gas	extend	none	53.6%	46.4%	PASS
Rialto	San Bernardino	Measure M	same 8% telecom, electric, gas, sewer, water, CATV	extend	none	58.1%	41.9%	PASS
Parlier	Fresno	Measure C	4% on electric, gas, telecom	new	none	40.8%	59.2%	FAIL

In their second attempt, the Isla Vista Community Services district convinced voters to approve a Utility User Tax. The special district tax required two-thirds approval.

Utility User Taxes - Two-Thirds Vote

<u>Agency Name</u>	<u>County</u>		<u>Tax/Fee</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Isla Vista Community Services District	Santa Barbara	Measure R	UUT 2/3	8% gas, water, electric, sewer, garbage	81.5%	18.5%	PASS

Local Vehicle Registration Tax

Voters in San Benito County rejected a proposed extension of a \$1 per vehicle tax, the revenues used for cleanup of abandoned vehicles.

Abandoned Vehicle Abatement Tax

(Fees prior to Prop26 of 2010) - 2/3 voter approval required

<u>Agency Name</u>	<u>Measure</u>	<u>Amount</u>		<u>YES%</u>	<u>NO%</u>	<u>Pass/Fail</u>
County of San Benito	Measure A	\$1/veh	extend	46.1%	53.9%	FAIL

Bridge Toll

San Francisco Bay Area voters approved a series of future bridge toll increases.

Bridge Toll - Majority Vote

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Bay Area Toll Authority	Alameda / Contra Costa / Marin / Napa / San Mateo / Santa Clara / Solano / Sonoma / San Francisco	Measure 3	+\$1 in 2019, +\$1 in 2022, +\$1 in 2025	53.4%	46.6%	PASS

Business License Tax – General

Voters in Rolling Hills estates approved a general update and revision to their business operations taxes.

Business License Tax Measures
General Business License Tax Revisions - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Rolling Hills Estates	Los Angeles	Measure A 0.4% gross rcpts	79.5%	20.5%	PASS

Cannabis – Local Excise Taxes

Voters in ten cities approved higher taxes on marijuana activities.

Cannabis Taxes - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Nevada City	Nevada	Measure F	8%gross Rcpts, \$7/sf	85.1%	14.9%	PASS
Blythe	Riverside	Measure D	2%gross Rcpts, \$3/sf +\$5k	83.8%	16.2%	PASS
San Rafael	Marin	Measure G	8% gross rcpts	82.5%	17.5%	PASS
Mammoth Lakes	Mono	Measure C	4%gross Rcpts, 2%cultivation	82.3%	17.7%	PASS
County of Mono	Mono	Measure D	8%gross Rcpts, \$3/sf	79.8%	20.2%	PASS
County of Yolo	Yolo	Measure K	5%gross Rcpts, 4%cultivation	79.2%	20.8%	PASS
Merced	Merced	Measure Y	10%gross Rcpts, \$25/sf	76.9%	23.1%	PASS
County of San Luis Obispo	San Luis Obispo	Measure B	10% gross rcpts	76.8%	23.2%	PASS
County of Santa Barbara	Santa Barbara	Measure T	6%gross Rcpts, 4%cultivation	76.0%	24.0%	PASS
Pasadena	Los Angeles	Measure DD	6%gross Rcpts, \$10/sf	76.1%	23.9%	PASS
Weed	Siskiyou	Measure K	10%gross Rcpts, \$26/sf	68.8%	31.3%	PASS
County of Imperial	Imperial	Measure Y	8%gross Rcpts, \$10/sf	67.1%	33.0%	PASS
County of San Benito	San Benito	Measure C	8%gross Rcpts, \$17/sf	58.0%	42.0%	PASS

Business Operations Tax – Property Rental Businesses

San Franciscans considered two competing measures, one a majority vote special tax placed on the ballot via initiative and one a two-thirds vote special tax. Measure C, the initiative tax, narrowly achieved the simple majority that the City Attorney determined was needed for passage. It will be litigated.

Comercial Property Landlord Businesses Tax

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>		<u>%Needed</u>	<u>YES%</u>	<u>NO%</u>	
San Francisco	San Francisco	Measure C 3.5% gross rcpts	childcare, education, other	50.0%	50.3%	49.7%	PASS
San Francisco	San Francisco	Measure D 1.7% gross rcpts	affordable housing, homeless services	66.7%	44.6%	55.4%	FAIL

General Obligation Bonds

Voters in Foster City and Emeryville passed general obligation bonds. Claremont proponents failed to achieve the two-thirds vote supermajority needed for their \$23.5 million police station.

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

<u>Agency Na</u>	<u>County</u>		<u>Amount</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Foster City	San Mateo	Measure P	\$ 90,000,000	flood/levee	\$40/\$100k	81.0%	19.0%	PASS
Emeryville	Alameda	Measure C	\$ 50,000,000	affordable housing	\$49.12/\$100k	72.1%	27.9%	PASS
Claremont	Los Angeles	Measure SC	\$ 23,500,000	police station	\$30.33/\$100k	57.9%	42.1%	FAIL

Parcel Taxes (non-school)

There were twenty-one non-school parcel taxes including seventeen special district measures and four city measures. Eleven of these measures passed.

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

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>Purpose</u>	<u>sunset</u>	<u>YES%</u>	<u>NO%</u>	
Holiday Lake Community Services District	El Dorado	Measure G	by \$150 to \$300/yr	streets/roads/landscape/lake	none	79.6%	20.5%	PASS
Fallen Leaf Lake Community Ser	El Dorado	Measure A	\$660+/yr	fire/ems	4 yrs	79.2%	20.8%	PASS
Oakland	Alameda	Measure D	\$75/yrSF	library	20 yrs	76.9%	23.1%	PASS
Southern Humboldt Community Healthcare District	Humboldt / Mendocino	Measure F	\$125/yrSF	hospital	10 yrs	73.4%	26.6%	PASS
Davis	Yolo	Measure H	\$49+/yr	parks	20 yrs	73.2%	26.8%	PASS
Sierra City Fire District	Sierra	Measure B	\$100/yr	fire/ems	none	72.7%	27.3%	PASS
Orinda	Contra Costa	Measure J	by \$30 to \$69/yr	library	none	71.7%	28.3%	PASS
Butler-Keys Community Services Lake		Measure F	\$50/yrSF	streets/roads	4 yrs	69.2%	30.8%	PASS
South County Ambulance Zone of Tuolumne		Measure L	by \$20 to \$90/yrSF	ems	none	69.0%	31.0%	PASS
Fort Bragg Rural Fire Protection	Mendocino	Measure D	to \$25 from \$18.75	fire	none	67.7%	32.3%	PASS
Monterey County Regional Fire District	Monterey	Measure H	\$0.18/sf cultivation	cannabis	none	67.0%	33.0%	PASS
Mendocino Coast Health Care Di	Mendocino	Measure C	\$144/yrSF	hospital	12 yrs	63.7%	36.3%	FAIL
Mammoth Lakes Fire Protection I	Mono	Measure A	\$79+/yrSF	fire	none	59.9%	40.1%	FAIL
Davis	Yolo	Measure I	\$99+/yr	streets/roads	10 yrs	57.2%	42.8%	FAIL
Downieville Fire Protection Dist	Sierra	Measure C	\$100/yr	fire/ems	none	53.7%	46.3%	FAIL
Cambria Community Services Di	San Luis Obis	Measure A	\$62.15+/yrSF	fire	none	52.5%	47.5%	FAIL
Hughson Fire Protection District	Stanislaus	Measure U	\$130/yrSF	fire/ems	none	51.8%	48.2%	FAIL
Shasta Lake Fire Protection Distr	Shasta	Measure A	\$100+/yr	fire/ems	none	47.7%	52.3%	FAIL
Contra Costa County Service Are	Contra Costa	Measure S	\$812+/yr	police	none	44.0%	56.0%	FAIL
Lassen Library District	Lassen	Measure L	by \$22 to \$52/yr	library	none	35.8%	64.2%	FAIL
Ripon Consolidated Fire District	San Joaquin	Measure A	\$125/yrSF	fire	none	33.1%	66.9%	FAIL

School Bonds

There were 40 local school bonds on the ballot this election, including two requiring two-thirds voter approval and 38 that met the Proposition 39 (2000) criteria for 55% approval. Thirty-three passed, authorizing a total of \$3.724 Billion of school facility construction bonds. Both of the two-thirds vote measures failed.

School Bond Measures

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	<u>Pass/Fail</u>
Mountain Elementary School District	Santa Cruz	Measure P	2,300,000	\$30/\$100k	75.7%	24.4%	PASS
Hawthorne School District	Los Angeles	Measure HSD	59,000,000	\$30/\$100k	73.8%	26.2%	PASS
Loma Prieta Joint Union School District	Santa Clara / Santa Cruz	Measure R	10,600,000	\$30/\$100k	72.4%	27.6%	PASS
Monterey Peninsula Unified School District	Monterey	Measure I	213,000,000	\$60/\$100k	69.9%	30.1%	PASS
Ravenswood City School District	San Mateo	Measure S	70,000,000	\$30/\$100k	69.7%	30.3%	PASS
Hueneme Elementary School District	Ventura	Measure B	34,200,000	\$30/\$100k	68.9%	31.1%	PASS
Los Banos Unified School District	Merced	Measure X	65,000,000	\$43/\$100k	68.2%	31.8%	PASS
Mountain View-Los Altos Union High School District	Santa Clara	Measure E	295,000,000	\$30/\$100k	68.0%	32.0%	PASS
Las Lomitas Elementary School District	San Mateo	Measure R	70,000,000	\$30/\$100k	67.9%	32.1%	PASS
San Lorenzo Unified School District	Alameda	Measure B	130,000,000	\$60/\$100K	67.8%	32.2%	PASS
Freshwater School District	Humboldt	Measure C	2,100,000	\$30/\$100k	66.3%	33.7%	PASS
Pacific Union School District	Humboldt	Measure E	5,600,000	\$30/\$100k	66.0%	34.1%	PASS
Rio Dell School District	Humboldt	Measure D	1,600,000	\$30/\$100k	65.9%	34.1%	PASS
Brittan Elementary School District	Sutter	Measure Y	4,000,000	\$30/\$100k	63.6%	36.4%	PASS
Harmony Union School District	Sonoma	Measure C	96,000,000	\$30/\$100k	63.2%	36.8%	PASS
West Sonoma County Union High School District	Sonoma	Measure A	910,000,000	\$30/\$100k	62.9%	37.1%	PASS
Mammoth Unified School District	Mono	Measure B	63,100,000	\$54.34/\$100k	62.6%	37.4%	PASS
Pacifica School District	San Mateo	Measure O	55,000,000	\$30/\$100k	62.6%	37.4%	PASS
Grass Valley School District	Nevada	Measure D	18,800,000	\$24/\$100k	62.1%	37.9%	PASS
Stockton Unified School District	San Joaquin	Measure C	156,380,000	\$49/\$100k	61.8%	38.2%	PASS
Redding School District	Shasta	Measure B	28,000,000	\$30/\$100k	61.6%	38.4%	PASS
Patterson Joint Unified School District	Santa Clara / Stanislaus	Measure V	33,852,058	\$60/\$100k	61.5%	38.5%	PASS
Alexander Valley Union School District	Sonoma	Measure B	6,000,000	\$28/\$100k	60.6%	39.4%	PASS
Beverly Hills Unified School District	Los Angeles	Measure BH	385,000,000	\$44/\$100k	60.6%	39.4%	PASS
El Tejon Unified School District	Ventura/Kern	Measure D	16,000,000	\$60/\$100k	58.0%	42.0%	PASS
Soledad Unified School District	Monterey	Measure G	25,210,000	\$57.78/\$100k	56.9%	43.1%	PASS
Laton Unified School District	Fresno	Measure B	7,000,000	\$60/\$100k	56.7%	43.3%	PASS
Oxnard Union High School District	Ventura	Measure A	350,000,000	\$30/\$100k	55.9%	44.1%	PASS
Jefferson Union High School District	San Mateo	Measure J	33,000,000	\$70/\$100k	55.8%	44.2%	PASS
Sierra Joint Community College District	El Dorado/ Placer/ Sacramento	Measure E	350,000,000	\$17/\$100k	55.5%	44.5%	PASS
Fortuna Elementary School District	Humboldt	Measure G	10,000,000	\$30/\$100k	55.5%	44.5%	PASS

School Bond Measures

School District	County	Measure	Amount	Rate	YES%	NO%	Pass/Fail
Fortuna Elementary School District	Humboldt	Measure G	10,000,000	\$30/\$100k	55.5%	44.5%	PASS
Pleasant Valley School District	Ventura	Measure C	119,000,000	\$30/\$100k	55.2%	44.8%	PASS
Cabrillo Unified School District	San Mateo	Measure M	99,000,000	\$52/\$100k	55.1%	44.9%	PASS
Wiseburn Unified School District	Los Angeles	Measure W	29,000,000	\$19/\$100k	53.2%	46.8%	FAIL
Lompoc Unified School District	Santa Barbara	Measure Q	79,000,000	\$60/\$100k	50.8%	49.3%	FAIL
West Kern Community College Dist	Kern	Measure C	50,000,000	\$25/\$100k	48.4%	51.6%	FAIL
Owens Valley Unified School Distr	Inyo	Measure L	4,800,000	\$60/\$100k	45.0%	55.0%	FAIL
Lone Pine School District	Inyo	Measure K	6,000,000	\$60/\$100k	43.2%	56.8%	FAIL

School Bond Measures - Two-Thirds Vote

Agency Name	County	Measure	Amount (millions)	Sunset	YES%	NO%	Pass/Fail
Westmorland Elementary School District	Imperial	Measure Z	10,000,000	\$98/\$100k	63.1%	36.9%	FAIL
Plumas Lake Elementary School District	Yuba	Measure G	20,000,000	\$72/\$100k	49.1%	50.9%	FAIL

School Parcel Taxes

There were twelve school parcel taxes this election. All passed except for a \$49 tax in the East Side Union High School District serving nineteen high schools in San Jose, Santa Clara County.

School Parcel Taxes (2/3 voter approval)

Agency Name	County	Measure	Rate	Sunset	YES%	NO%	Pass/Fail
Happy Valley Elementary School District	Santa Cruz	Measure Q	\$99/yrSF	6 yrs	78.3%	21.7%	PASS
Ross Valley School District	Marin	Measure E	\$622+/yrSF extend	8 yrs	75.5%	24.5%	PASS
Millbrae School District	San Mateo	Measure N	\$97/yrSF	5 yrs	74.7%	25.3%	PASS
Ravenswood City School District	San Mateo	Measure Q	\$196/yrSF extend	8 yrs	74.4%	25.6%	PASS
Brisbane Elementary School District	San Mateo	Measure L	\$166/yrSF extend	8 yrs	72.9%	27.1%	PASS
Hope School District	Santa Barbara	Measure S	\$79/yrSF	5 yrs	69.6%	30.4%	PASS
Manhattan Beach Unified School District	Los Angeles	Measure ME	\$225/yrSF	6 yrs	69.1%	30.9%	PASS
Belmont-Redwood Shores School District	San Mateo	Measure K	\$118/yrSF	5 yrs	67.7%	32.3%	PASS
Cambrian School District	Santa Clara	Measure H	\$84/yrSF	8 yrs	67.4%	32.6%	PASS
Little Lake City School District	Los Angeles	Measure LL	\$48/yrSF extend	5 yrs	67.4%	32.6%	PASS
East Side Union High School District	Santa Clara	Measure G	\$49/yrSF	7 yrs	65.5%	34.5%	FAIL

San Francisco's Measure G achieved the simple majority approval that the City Attorney determined was needed. The parcel tax placed on the ballot via initiative tax will be litigated.

School Parcel Tax - Majority Vote via Initiative

San Francisco Unified School District	San Francisco	Measure G	\$298+/yrSF	20 yrs	59.2%	40.8%	PASS
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Other Measures of Note

- Voters in San Diego County Service Area 113 (San Pasqual) repealed a road improvement parcel tax.
- Voters in City of Portola Valley (San Mateo County) approved a five year extension of a UUT rate reduction. Had the measure failed, the prior effective tax rate would have increased.
- Irvine voters approved a measure to require two-thirds vote of the city council to place any tax measure on the ballot.
- Three cities (Orland, Winters and Angels Camp) approved changing their elected city clerk and city treasurer positions to be appointed by their city councils.
- Richmond voters approved a ballot box budgeting measure to set aside a fixed percentage of general fund revenues for youth programs.
- Voters in the City of Santa Clara rejected a proposal to move to district elections with ranked choice voting.
- Measures to repeal term limits were turned down in National City and Pinole.

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Local Revenue Measure Results November 2018

... with analysis an commentary by FM3

There were 548 measures on local ballots in California for the November 6, 2018 election, including 386 local tax and bond measures.

Just over half of these measures (200) were proposed by or for cities.¹ There were also 28 county, 32 special district and 126 school tax or bond measures. In prior elections, typically about one-third of measures were majority vote general taxes, one-third are special taxes, and one third are 55 percent school bonds. But in this election there was a notably higher proportion of majority vote general tax measures and 9 out of 10 are passing. This is largely explained by the record 79 measures to increase taxes on cannabis, many via initiative petition and some paired with rules on types and locations of businesses.

There were 69 sales tax measures, more than the 55 in 2014 midterm election but fewer than the 89 in 2016. Among the 69 were 11 two-thirds vote special taxes.

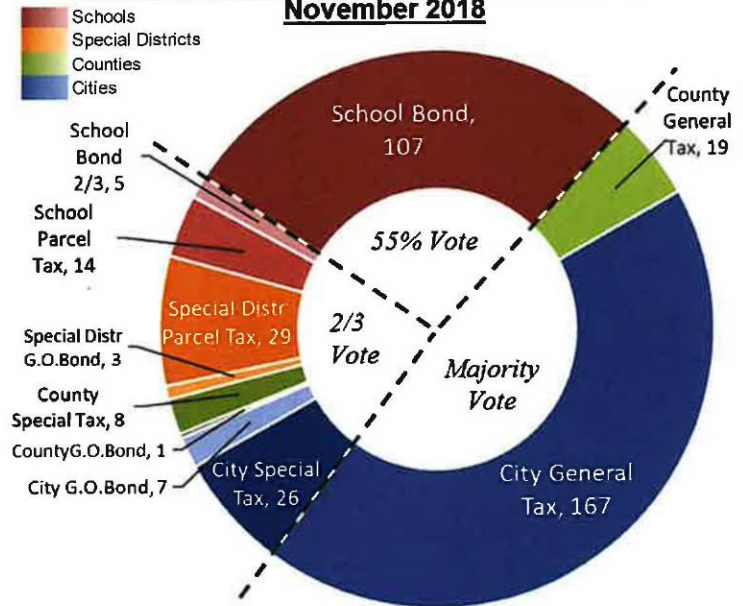
There were 40 measures seeking to increase taxes on hotel guests (including nine earmarked special taxes), substantially more than the 14 in 2014 and 22 in 2016.

There were 11 city, county and special district general obligation bond measures seeking a total of \$2.4 billion in facility improvements for affordable housing, earthquake upgrades to public facilities, a hospital, and for parks/recreation centers.

There were 41 city, county and special district parcel taxes, including 24 for fire /emergency medical response.

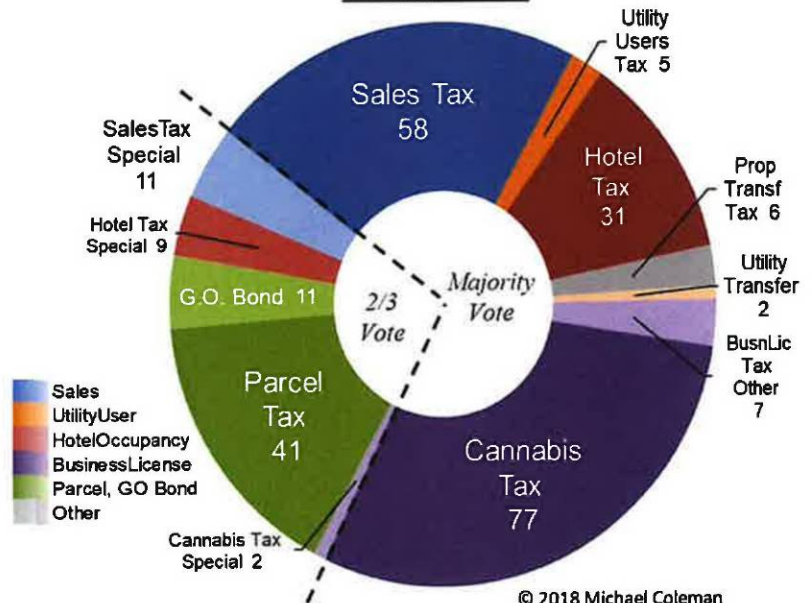
Among the school measures were 112 bond measures seeking a total of \$15.7 billion in school facility improvement funding. There were 113 proposed in 2014 (\$11.8 billion) and a record 184 in 2016 (\$25.3 billion).

Proposed Local Revenue Measures November 2018



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Types of Non-School Local Tax Measures November 2018



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¹ Cities including the city and county of San Francisco.

There were 14 measures to increase or extend (renew) school parcel taxes compared to eight in 2014 and 22 in 2016.

Overall Passage Rates

It took a full month to complete the count of all ballots, including mailed ballots and provisional ballots turned in on election day. There were many measures that were too close to call on after the first counts on November 7 and many measures flipped – most from narrowly losing to narrowly passing, once all votes were tabulated.

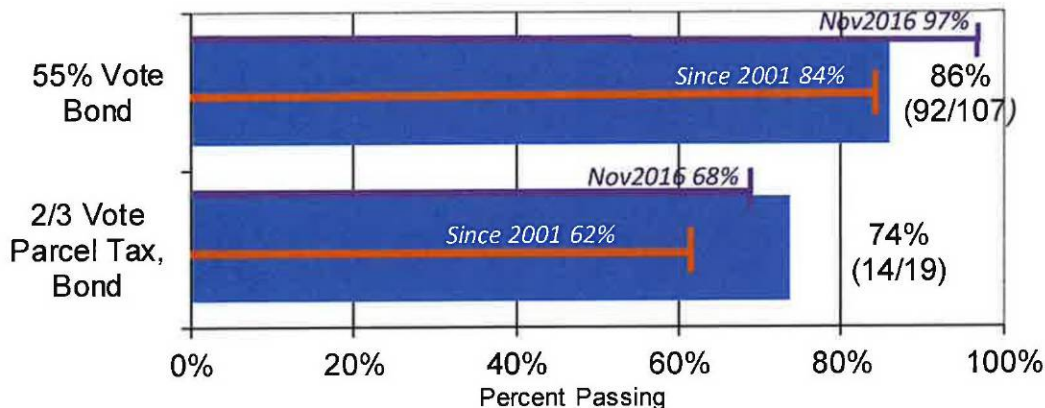
With final tabulations now in, 313 of the 386 tax and bond measures passed.

Local Revenue Measures November 2018

	Total	Pass	Passing%
City General Tax (Majority Vote)	167	153	92%
County General Tax (Majority Vote)	19	14	74%
City Special Tax or G.O. bond (2/3 Vote)	33	20	61%
County Spec. Tax, G.O. bond (2/3 Vote)	9	6	67%
Special District	32	14	44%
School Parcel Tax 2/3	14	11	79%
School Bond 2/3	5	3	60%
School Bond 55%	107	92	86%
Total	386	313	81%

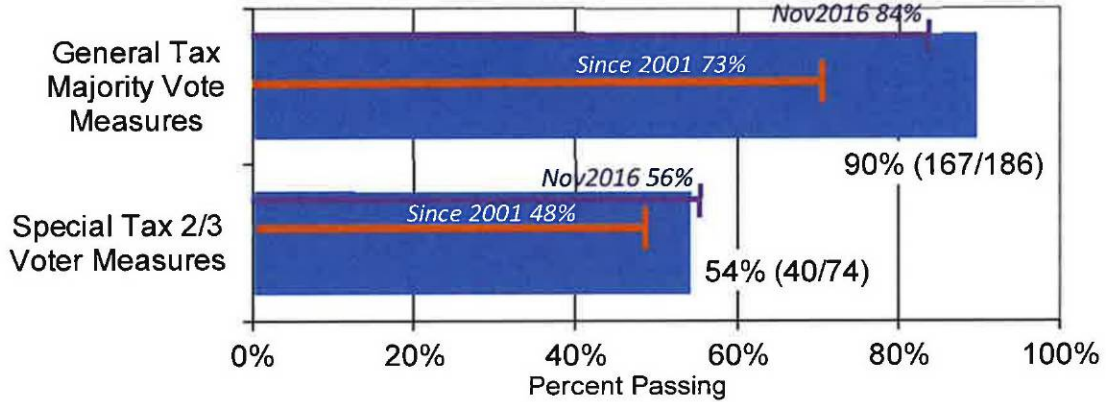
The proportion of passing 55 percent school bond measures from this election is at historic passage rates, though not as successful as the November 2016 presidential election when just 6 of 178 school bonds failed (97% passing). School parcel taxes and two-thirds vote bonds were slightly more successful than in past elections but similar to the November 2016 presidential election when 19/28 (68%) passed.

School Tax & Bond Measures November 2018



The passage rate of local non-school majority vote tax measures substantially exceeded passage rates 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.

City / County / Special District Tax & Bond Measures November 2018

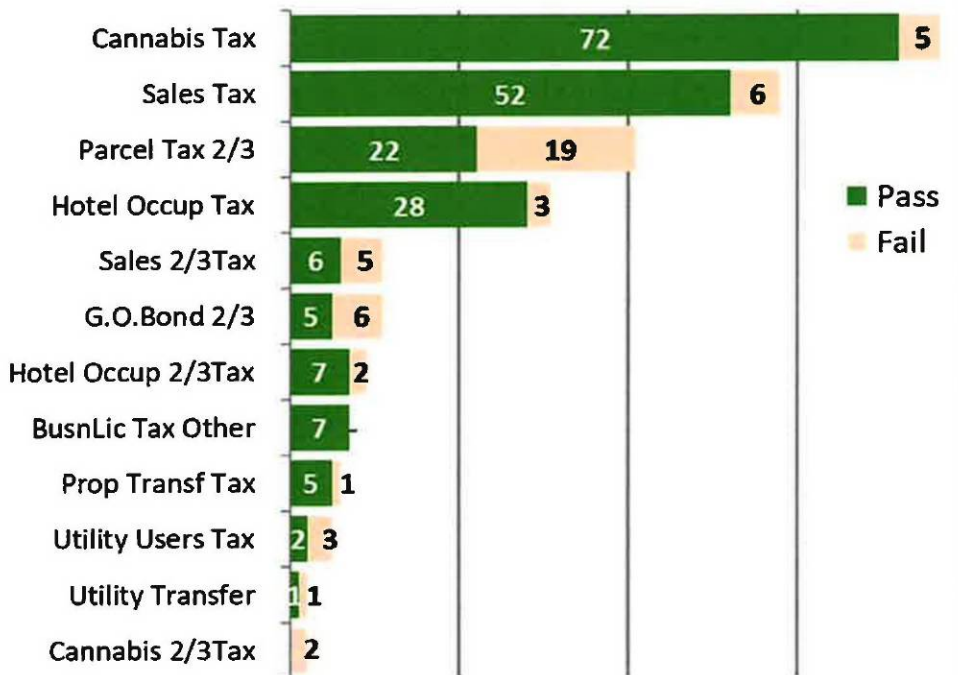


Among the two-thirds vote city, county and special district special tax and bond measures, a little over half passed, a bit better than historic patterns and statistically identical to the November 2016 election. Majority vote general purpose measures passed at high levels, largely reflecting the larger numbers and higher passage rates of cannabis, hotel occupancy, and general business tax revisions.

Measure Outcome by Category

Among non-school local measures, the most common type of measure was a majority vote excise tax on commercial cannabis activity. The only failures were citizen initiatives that included legalization provisions. Fifty-two of the 58 general purpose transactions and use taxes (sales taxes) passed, similar to November 2016 when 51 of 59 passed.

Passing and Failing City / County / Special District Measures by Type November 2018



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

Voters in 53 cities and five counties considered general purpose majority vote add-on sales tax rates ranging from 1/8 percent to 1 ½ percent. Fifty-two 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

City	County	Measure	Rate		sunset	YES%	
Albany	Alameda	Measure L	1/2 cent	extend	none	81.0%	PASS
Santa Fe Springs	Los Angeles	Measure Y	1 cent	-	none	74.9%	PASS
County of Santa Clara	Santa Clara	Measure A	1/8 cent	extend	none	74.2%	PASS
County of Humboldt	Humboldt	Measure O	1/2 cent	extend	none	73.9%	PASS
Kerman	Fresno	Measure M	1 cent	-	none	73.2%	PASS
Martinez	Contra Costa	Measure X	1/2 cent	-	15yrs	72.9%	PASS
La Puente	Los Angeles	Measure LP	1/2 cent	-	none	72.6%	PASS
Santa Maria	Santa Barbara	Measure U	by 3/4 cent to 1 cent		none	71.9%	PASS
Culver City	Los Angeles	Measure C	1/4 cent	-	none	69.9%	PASS
Paradise	Butte	Measure V	1/2 cent	extend	10yrs	69.5%	PASS
Sebastopol	Sonoma	Measure Q	1/2 cent	extend	none	68.2%	PASS
Port Hueneme	Ventura	Measure U	1 cent	-	none	68.1%	PASS
San Fernando	Los Angeles	Measure A	1/2 cent	extend	none	68.1%	PASS
Pasadena	Los Angeles	Measure I	3/4 cent	-	none	67.7%	PASS
Redwood City	San Mateo	Measure RR	1/2 cent	-	none	67.6%	PASS
Antioch	Contra Costa	Measure W	1 cent	extend	20yrs	66.1%	PASS
County of Santa Cruz Unincorporated Areas	Santa Cruz	Measure G	1/2 cent	-	12yrs	65.7%	PASS
Pomona	Los Angeles	Measure PG	3/4 cent	-	10yrs	64.5%	PASS
Los Banos	Merced	Measure H	1/2 cent		15yrs	64.2%	PASS
Red Bluff	Tehama	Measure A	1/4 cent	extend	4/1/2031	63.6%	PASS
Garden Grove	Orange	Measure O	1 cent		none	63.1%	PASS
Lawndale	Los Angeles	Measure L	3/4 cent		none	62.9%	PASS
Roseville	Placer	Measure B	1/2 cent		none	62.4%	PASS
Placentia	Orange	Measure U	1 cent		none	61.8%	PASS
Angels Camp	Calaveras	Measure C	1/2 cent		none	61.7%	PASS
Porterville	Tulare	Measure I	1 cent		none	61.7%	PASS
Santa Rosa	Sonoma	Measure O	1/4 cent		6yrs	61.6%	PASS
Alameda	Alameda	Measure F	1/2 cent		none	61.5%	PASS
Burbank	Los Angeles	Measure P	3/4 cent		none	60.0%	PASS
Cudahy	Los Angeles	Measure R	3/4 cent		10yrs	59.4%	PASS
Barstow	San Bernardino	Measure Q	1 cent		none	59.2%	PASS
Seal Beach	Orange	Measure BB	1 cent		none	59.0%	PASS
Wildomar	Riverside	Measure AA	1 cent		none	58.5%	PASS
Coalinga	Fresno	Measure J	1 cent		10yrs	58.1%	PASS
Covina	Los Angeles	Measure CC	3/4 cent		none	57.9%	PASS
Lodi	San Joaquin	Measure L	1/2 cent		none	56.9%	PASS
King City	Monterey	Measure K	1/2 cent		10yrs	56.7%	PASS
Sacramento	Sacramento	Measure U	1 cent		none	56.6%	PASS
Santa Ana	Orange	Measure X	1.5 cents		2029*	56.5%	PASS

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

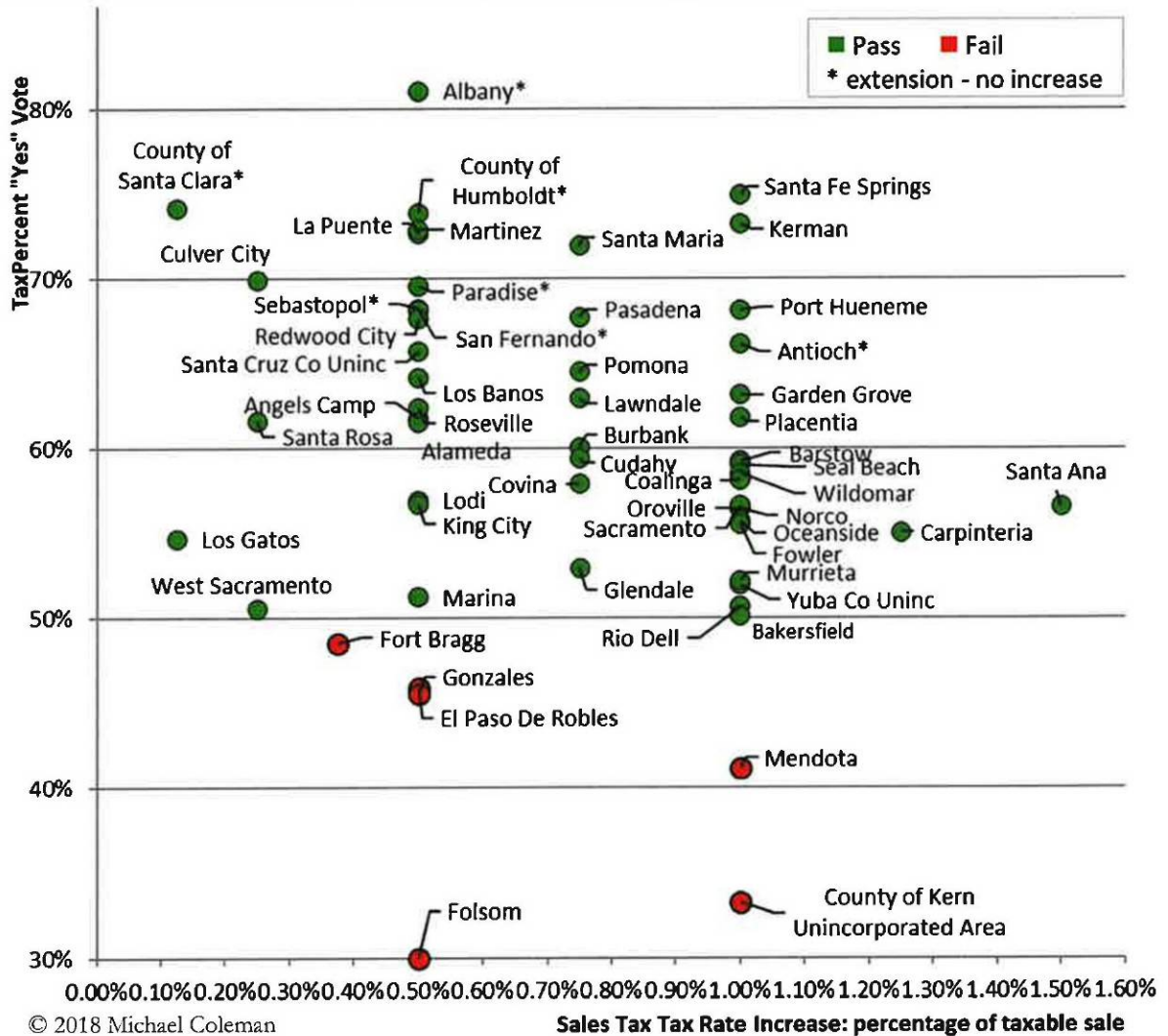
<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>sunset</u>	<u>YES%</u>	<u>Outcome</u>
Norco	Riverside	Measure R	1 cent	none	56.4%	PASS
Oroville	Butte	Measure U	1 cent	none	56.4%	PASS
Oceanside	San Diego	Measure X	1/2 cent	none	55.7%	PASS
Fowler	Fresno	Measure N	1 cent		55.5%	PASS
Carpinteria	Santa Barbara	Measure X	1.25 cent	none	55.0%	PASS
Los Gatos	Santa Clara	Measure G	1/8 cent	20yrs	54.7%	PASS
Glendale	Los Angeles	Measure S	3/4 cent	none	52.9%	PASS
Murrieta	Riverside	Measure T	1 cent	none	52.2%	PASS
County of Yuba Unincor	Yuba	Measure K	1 cent	10yrs	51.9%	PASS
Marina	Monterey	Measure N	1/2 cent	15yrs	51.2%	PASS
Rio Dell	Humboldt	Measure J	1 cent	12/31/2024	50.6%	PASS
West Sacramento	Yolo	Measure N	1/4 cent	none	50.5%	PASS
Bakersfield	Kern	Measure N	1 cent	none	50.1%	PASS
Fort Bragg	Mendocino	Measure H	3/8 cent	15yrs	48.5%	FAIL
El Paso De Robles	San Luis Obispo	Measure K	1/2 cent	6yrs	45.9%	FAIL
Gonzales	Monterey	Measure O	1/2 cent	20yrs	45.5%	FAIL
Mendota	Fresno	Measure C	1 cent		41.1%	FAIL
County of Kern Unincor	Kern	Measure I	1 cent	none	33.2%	FAIL
Folsom	Sacramento	Measure E	1/2 cent	10yrs	29.4%	FAIL

Three of these general purpose majority vote measures were accompanied by an advisory measure specifying the use of the funds should the tax measure pass. The Paso Robles measure failed regardless.

Advisory Measures as to Use of Proceeds - Transactions and Use Taxes

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Purpose</u>	<u>YES%</u>	<u>Tax Outcome</u>
Pasadena	Los Angeles	Measure J	1/3 to schools	70.4%	PASS
Red Bluff	Tehama	Measure B	police fire 85%	69.7%	PASS
King City	Monterey	Measure L	debt, police, fire, streets, economic development	68.1%	PASS
El Paso De Robles	San Luis Obispo	Measure N	streets	72.3%	FAIL

General Purpose Transactions and Use Tax Measures – November 2018



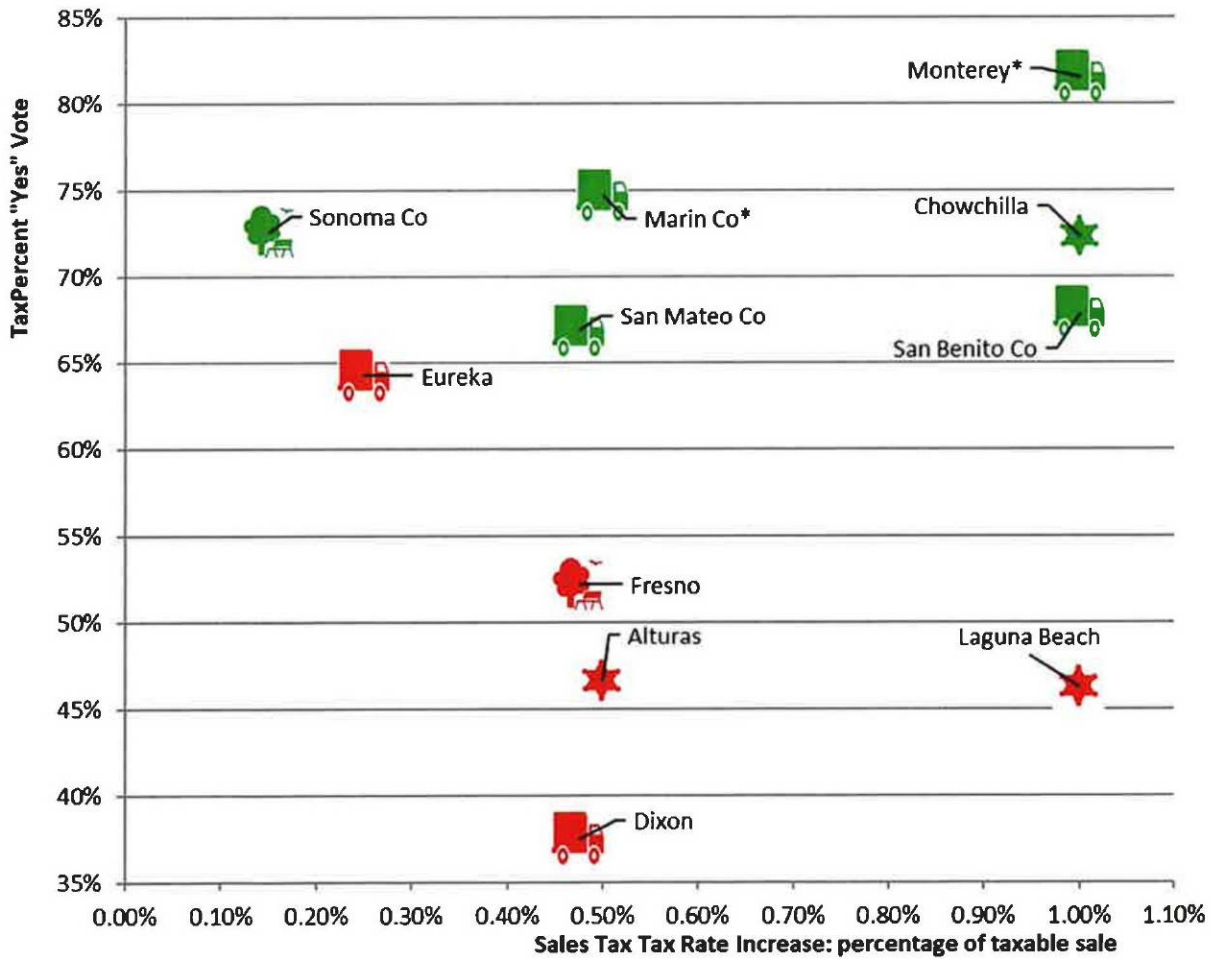
There were 11 add-on sales tax measures earmarked for specific purposes including three countywide measures for transportation improvements. Voters extended Marin County’s ½ cent tax for transportation for thirty years and San Benito County now joins the “self help” counties with transportation sales taxes with a 1 percent tax. San Mateo County’s Measure W ½ percent increase also passed.

Among the 7 other special sales tax measures, 3 passed including an extension of the City of Monterey’s one percent road tax and new rates for police/fire Chowchilla and water/parks/wildlife in Sonoma County.

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

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>Purpose</u>	<u>YES%</u>	
Monterey	Monterey	Measure S	1 cent	extend	8yrs	streets	81.5%	PASS
County of Marin	Marin	Measure AA	1/2 cent	extend	30yrs	transportation	74.7%	PASS
County of Sonoma	Sonoma	Measure M	1/8 cent	increase	10yrs	water, parks,	72.6%	PASS
Chowchilla	Madera	Measure N	1 cent	increase	8yrs	police/fire	72.3%	PASS
County of San Benito	San Benito	Measure G	1 cent	increase	30yrs	transportation	67.9%	PASS
County of San Mateo	San Mateo	Measure W	1/2 cent	increase	30yrs	transportation	66.9%	PASS
Eureka	Humboldt	Measure I	1/4 cent	increase	20yrs	streets	64.3%	FAIL
Fresno	Fresno	Measure P	3/8 cent	increase	30yrs	parks/culture	52.2%	FAIL
Alturas	Modoc	Measure L	1/2 cent	increase		fire, police,	46.6%	FAIL
Laguna Beach	Orange	Measure P	1 cent	increase	25yrs	fire safety	46.2%	FAIL
Dixon	Solano	Measure N	1/2 cent	increase	none	streets	37.5%	FAIL

Special Purpose Transactions and Use Tax Measures – November 2018



Transient Occupancy (Hotel) Taxes ✓

There were 40 measures to increase Transient Occupancy (Hotel) Taxes, including 31 for general purposes (majority approval) and nine two-thirds vote special taxes. TOTs were popular this election; there were more proposals and more passing than in any prior election in California. Among the general tax increases, only three of the 31 failed. The small towns of Blue Lake and Colma, previously among the few cities in California not to have a TOT, adopted 10 percent rates. Palo Alto's 1.5 percent increase now makes its 15.5 percent rate the highest in the State.

Transient Occupancy Tax Tax Measures: Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Sausalito	Marin	Measure L	by 2% to 14%	81.5%	PASS
Sonoma	Sonoma	Measure S	by 3% to 13%	79.9%	PASS
Daly City	San Mateo	Measure VV	by 3% to 13%	79.8%	PASS
Morgan Hill	Santa Clara	Measure H	by 1% to 11%	79.3%	PASS
Sunnyvale	Santa Clara	Measure K	by 2% to 12.5%	78.5%	PASS
San Carlos	San Mateo	Measure QQ	by 2% to 12% for 2019	78.3%	PASS
Colma	San Mateo	Measure PP	10%	77.1%	PASS
Grover Beach	San Luis Obispo	Measure L	by 2% to 12%	76.7%	PASS
Belmont	San Mateo	Measure KK	by 2% to 12%	75.5%	PASS
Watsonville	Santa Cruz	Measure O	by 1% to 12%	75.4%	PASS
Pacific Grove	Monterey	Measure U	by 2% to 12%	74.9%	PASS
			by 2% to 12% for 2019,		
South San Francisco	San Mateo	Measure FF	by 1% to 13% for 2020, by 1% to 14% for 2021+	74.6%	PASS
Foster City	San Mateo	Measure TT	by 2.5% to 12%	74.5%	PASS
Indian Wells	Riverside	Measure K	by 1% to 11.25%	73.6%	PASS
Blue Lake	Humboldt	Measure H	10%	73.4%	PASS
Sebastopol	Sonoma	Measure R	by 2% to 12%	71.4%	PASS
Palo Alto	Santa Clara	Measure E	by 1.5% to 15.5%	69.0%	PASS
Scotts Valley	Santa Cruz	Measure N	by 1% to 11%	68.7%	PASS
Marina	Monterey	Measure P	by 2% to 14%	67.8%	PASS
Milpitas	Santa Clara	Measure R	by 4% to 14%	65.7%	PASS
Diamond Bar	Los Angeles	Measure Q	by 4% to 14%	63.8%	PASS
County of Calaveras	Calaveras	Measure G	by 6% to 12%	63.4%	PASS
Tustin	Orange	Measure CC	by 3% to 13%	60.6%	PASS
Orland	Glenn	Measure E	by 2% to 12%	60.5%	PASS
County of Mariposa	Mariposa	Measure M	by 2% to 12%	59.7%	PASS
Los Altos	Santa Clara	Measure D	by 3% to 14%	58.9%	PASS
Calexico	Imperial	Measure J	by 2% to 12%	58.2%	PASS
Manteca	San Joaquin	Measure J	by 3% to 12%	56.6%	PASS
San Clemente	Orange	Measure W	by 2.5% to 12.5%	44.8%	FAIL
Atwater	Merced	Measure C	by 2% to 10%	44.2%	FAIL
County of El Dorado	El Dorado	Measure J	by 2% to 12%	43.9%	FAIL

Nine TOT measures dedicated the proposed increase tax revenues to particular purposes. Napa County and five Napa County cities all considered similar measures to support affordable housing. American Canyon bucked the trend of others in the county and turned down the proposal. An initiative measure to support the harbor in Del Norte County was the only other of these to fail.

Business License Taxes ✓

There were 7 business license tax measures (other than the cannabis tax measures), all majority vote. All passed, including a per-employee tax in Mountain View that garnered national attention. Cudahy’s Measure H is a tax increase on casinos.

Measure C in San Francisco was a citizen initiative that included earmarking. Based on a recent California Supreme Court decision concerning the applicability of Proposition 218 to initiative petitioned measures, its proponents assert it needs only majority voter approval. But it will likely be subject to legal challenge as a special tax that should require two-thirds approval.

Business License Tax Measures

Casino Tax - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Cudahy	Los Angeles	Measure U	15% gross Rcpts casinos	77.3%	PASS

General Business License Tax Revisions - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Daly City	San Mateo	Measure BB	by 0.05% min \$110/busn	80.6%	PASS
Mountain View	Santa Clara	Measure P	\$8-\$149/employee	69.2%	PASS
Sausalito	Marin	Measure M	\$125/busn, \$1-\$3/\$1,000 gross receipts	64.8%	PASS
Grover Beach	San Luis Obispo	Measure M	from \$55 to \$60 to \$950 based on bldg sf	60.8%	PASS
San Francisco INIT	San Francisco	Measure C	0.175% to 0.69% on gross receipts over \$50 million	59.9%	PASS
County of San Benito	San Benito	Measure H	\$30-\$118/busn, \$.66-\$7.80/employee	51.4%	PASS

Utility User Taxes ✓

Voters in five cities considered measures to increase or continue utility user taxes for general purposes. The two extensions passed easily. The three increases failed including Measure K in Parlier that was accompanied by Measure L to advise the city that the funds be used for enhanced fire protection services.

Utility User Taxes

<u>City</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Canyon Lake	Riverside	Measure S	3.95% telecom, electr, gas, water, sewer, garbage extend	76.7%	PASS
Pinole	Contra Costa	Measure C	8% telecom, electr, gas extend	73.4%	PASS
Parlier	Fresno	Measure K	4% telecom, electr, gas	48.3%	FAIL
McFarland	Kern	Measure P	5% telecom, video, electr, gas, water, sewer, garbage	42.3%	FAIL
Arvin	Kern	Measure L	7% telecom, video, electr, gas	28.8%	FAIL

Utility Transfers ✓

Voters in Banning and Colton considered measures to authorize the transfers from their electric utilities to support general fund services such as police, fire, paramedics and parks. The Colton measure passed.

Utility Transfer Taxes

<u>City</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Colton	San Bernardino	Measure V	20% electr	64.6%	PASS
Banning	Riverside	Measure P	7.5% electr	48.7%	FAIL

Cannabis – Local Excise Taxes ✓

There were more measures in this election involving the taxation of cannabis than ever: 79. Some of these were by initiative petition and some involved the regulation or legalization of commercial cannabis activities. Several measures were in competition with others.

Just seven of the 79 failed. All the failing measures were either a) initiatives where legalization and regulation of activities was also at issue or b) where the revenues were earmarked making the tax a two-thirds vote special tax. The measures in County of San Joaquin and Tracy earmarking the tax proceeds for early childhood education both failed.

Cannabis Taxes - Majority Vote General Purpose

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Emeryville	Alameda	Measure S	6%gross Rcpts	84.3%	PASS
Goleta	Santa Barbara	Measure Z	10%gross Rcpts	81.9%	PASS
Mountain View	Santa Clara	Measure Q	9%gross Rcpts	80.7%	PASS
Solvang	Santa Barbara	Measure F	10%gross Rcpts	80.3%	PASS
San Luis Obispo	San Luis Obispo	Measure F	10%gross Rcpts	79.6%	PASS
Oxnard	Ventura	Measure G	10%gross Rcpts	79.1%	PASS
Morgan Hill	Santa Clara	Measure I	10%gross Rcpts	79.1%	PASS
Redwood City	San Mateo	Measure DD	10%gross Rcpts	78.7%	PASS
San Carlos	San Mateo	Measure NN	10%gross Rcpts	78.1%	PASS
Daly City	San Mateo	Measure UU	10%gross Rcpts	78.1%	PASS
Palm Desert	Riverside	Measure Q	15%gross Rcpts	76.9%	PASS
Imperial	Imperial	Measure I	6%gross Rcpts	76.2%	PASS
Benicia	Solano	Measure E	6%gross Rcpts	76.2%	PASS
Thousand Oaks	Ventura	Measure P	6%gross Rcpts	76.1%	PASS
County of Nevada Unincorporated	Nevada	Measure G	10%gross Rcpts	75.9%	PASS
Lompoc	Santa Barbara	Measure D	10%gross Rcpts	75.7%	PASS
Capitola	Santa Cruz	Measure I	7%gross Rcpts	75.5%	PASS
South San Francisco	San Mateo	Measure LL	5%gross Rcpts	75.4%	PASS
Santa Clara	Santa Clara	Measure M	10%gross Rcpts	75.4%	PASS
Suisun City	Solano	Measure C	15%gross Rcpts	74.8%	PASS
Union City	Alameda	Measure DD	6%gross Rcpts	74.7%	PASS
Willits	Mendocino	Measure I	6%gross Rcpts	74.7%	PASS
Moreno Valley	Riverside	Measure M	8%gross Rcpts	74.2%	PASS
Redding	Shasta	Measure C	10%gross Rcpts	73.9%	PASS
Calxico	Imperial	Measure K	15%gross Rcpts	73.5%	PASS
Morro Bay	San Luis Obispo	Measure D	10%gross Rcpts	73.3%	PASS
La Mesa	San Diego	Measure V	6%gross Rcpts	73.2%	PASS
Atascadero	San Luis Obispo	Measure E	10%gross Rcpts	73.2%	PASS
Perris	Riverside	Measure G	10%gross Rcpts	72.6%	PASS

Cannabis Taxes - Majority Vote General Purpose

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Mount Shasta	Siskiyou	Measure S		72.4%	PASS
Dunsmuir	Siskiyou	Measure T	10%gross Rcpts	72.4%	PASS
Hanford	Kings	Measure C	6%gross Rcpts	72.2%	PASS
Santa Paula	Ventura	Measure N	10%gross Rcpts	71.7%	PASS
County of Contra Costa Unincorporated	Contra Costa	Measure R	4%gross Rcpts	71.4%	PASS
Adelanto	San Bernardino	Measure S	5%gross Rcpts	71.4%	PASS
Fresno	Fresno	Measure A	10%gross Rcpts	71.0%	PASS
Pomona	Los Angeles	Measure PC	6%gross Rcpts	70.4%	PASS
Oakdale	Stanislaus	Measure C	15%gross Rcpts	70.1%	PASS
Riverbank	Stanislaus	Measure B	10%gross Rcpts	69.7%	PASS
County of Lake Unincorporated	Lake	Measure K	4%gross Rcpts	69.4%	PASS
Colton	San Bernardino	Measure U	10%gross Rcpts	69.4%	PASS
Santa Ana	Orange	Measure Y	10%gross Rcpts	69.0%	PASS
Malibu INIT	Los Angeles	Measure G	2.5%gross Rcpts	68.5%	PASS
Sonora	Tuolumne	Measure N	15%gross Rcpts	68.3%	PASS
Maywood	Los Angeles	Measure CT	8%gross Rcpts	67.8%	PASS
El Paso De Robles	San Luis Obispo	Measure I	10%gross Rcpts	67.5%	PASS
Placerville	El Dorado	Measure M	8%gross Rcpts	67.5%	PASS
Lindsay	Tulare	Measure G	10%gross Rcpts	66.8%	PASS
Simi Valley	Ventura	Measure Q	6%gross Rcpts	66.0%	PASS
Ceres	Stanislaus	Measure W	15%gross Rcpts	66.0%	PASS
San Francisco	San Francisco	Measure D	7%gross Rcpts	65.9%	PASS
San Juan Bautista	San Benito	Measure I	\$3-\$12 per square foot:	65.9%	PASS
Patterson	Stanislaus	Measure Y	15%gross Rcpts	65.1%	PASS
San Bernardino	San Bernardino	Measure W	6%gross Rcpts	64.8%	PASS
Atwater	Merced	Measure A	15%gross Rcpts	64.8%	PASS
County of El Dorado Unincorporated	El Dorado	Measure N	10%gross Rcpts	64.7%	PASS
Chula Vista	San Diego	Measure Q	15%gross Rcpts	64.3%	PASS
Marina	Monterey	Measure V	5%gross Rcpts	64.1%	PASS
County of Del Norte Unincorporated	Del Norte	Measure B	6%gross Rcpts	63.2%	PASS
Colfax	Placer	Measure C	6%gross Rcpts	63.1%	PASS
County of Tuolumne Unincorporated	Tuolumne	Measure M	15%gross Rcpts	62.6%	PASS
Banning	Riverside	Measure O	10%gross Rcpts	62.0%	PASS
Banning	Riverside	Measure N	10%gross Rcpts	61.5%	PASS
Hesperia	San Bernardino	Measure T	6%gross Rcpts	61.1%	PASS
Half Moon Bay	San Mateo	Measure AA	6%gross Rcpts	60.7%	PASS
Oroville	Butte	Measure T	10%gross Rcpts, 4%	59.9%	PASS
Arvin	Kern	Measure M	6%gross Rcpts	56.6%	PASS
Jurupa Valley INIT	Riverside	Measure L	\$25/sf	54.0%	PASS
Vista INIT	San Diego	Measure Z	7%gross Rcpts	53.8%	PASS
County of Lassen Unincorporated	Lassen	Measure M	8%gross Rcpts	53.4%	PASS
Vista	San Diego	Measure AA	12%gross Rcpts	52.7%	PASS
Hemet	Riverside	Measure Z	25%gross Rcpts	52.5%	PASS
Bakersfield INIT	Kern	Measure O	7.5%gross Rcpts	47.7%	FAIL
County of Kern INIT-occ	Kern	Measure K	5%gross Rcpts -retail	47.6%	FAIL
County of Kern INIT-local	Kern	Measure J	7.5%gross Rcpts -	39.9%	FAIL
Hemet INIT	Riverside	Measure Y	\$10/sf	36.7%	FAIL
County of Plumas INIT	Plumas	Measure B	6%gross Rcpts	35.0%	FAIL

Cannabis Taxes - Two-Thirds Vote Special Purpose

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	
Tracy	San Joaquin	Measure D	6%gross Rcpts	62.1%	FAIL
County of San Joaquin	San Joaquin	Measure B	8%gross Rcpts	61.5%	FAIL

Parcel Taxes and Special Taxes (non-school)

There were 41 parcel tax measures for a variety of public services. Twenty-three appear to have passed and the Valley of the Moon Fire District in Sonoma County will likely pass when all ballots are tabulated.

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

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>sunset</u>		<u>YES%</u>	
East Bay Regional Park District	Alameda /Contra	Measure FF	\$12/parcel	20yrs		86.6%	PASS
La Selva Beach Park District	Santa Cruz	Measure P	\$50/parcel	7yrs	rec facility	79.8%	PASS
East Palo Alto	San Mateo	Measure HH	\$2.50/sf commercial	none	housing	79.2%	PASS
Rocklin	Placer	Measure A	\$10/parcel	10yrs	park recreation	78.4%	PASS
Sleepy Hollow Fire Protection Dist	Marin	Measure T	\$80+/parcel	4yrs	fire/ems	78.0%	PASS
Ross	Marin	Measure P	\$80+/parcel	4yrs	fire/ems	77.9%	PASS
Albany	Alameda	Measure M	\$69/parcel	none	park open space	77.8%	PASS
Corte Madera	Marin	Measure N	\$75+/parcel	4yrs	fire/ems	77.6%	PASS
Kentfield Fire District	Marin	Measure S	\$80+/parcel	4yrs	fire/ems	76.9%	PASS
Fairfax	Marin	Measure O	\$80+/parcel	4yrs	fire/ems	76.5%	PASS
Little Lake Fire Protection District	Mendocino	Measure J	\$39/parcel		fire/ems	75.8%	PASS
Glen Ellen Fire Protection District	Sonoma	Measure T	\$200/parcel	none	fire/ems	75.7%	PASS
Cameron Estates Community Serv	El Dorado	Measure H	\$345/parcel	none	streets	75.6%	PASS
San Anselmo	Marin	Measure Q	\$80+/parcel	4yrs	fire/ems	73.6%	PASS
Schell-Vista Fire Protection Distric	Sonoma	Measure X	\$200/parcel	none	fire/ems	73.6%	PASS
Southern Marin Fire Protection Di	Marin	Measure U	\$200/parcel	none	fire/ems	73.4%	PASS
Monte Rio Fire Protection District	Sonoma	Measure U	\$200/parcel	none	fire/ems	70.5%	PASS
Rancho Adobe Fire Protection Dis	Sonoma	Measure W	\$300+/parcel	none	fire/ems	70.3%	PASS
Oakland	Alameda	Measure W	\$6k/vacantParcel	20yrs	nuisance abatement	70.0%	PASS
County Service Area No. 27	Marin	Measure R	\$80+/parcel	4yrs	fire/ems	68.3%	PASS
Larkspur	Marin	Measure K	\$92+/parcel	4yrs	fire/ems	68.1%	PASS
Los Angeles County Flood Contr	Los Angeles	Measure W	2.5cents/sf	none	flood control	67.5%	PASS
Valley of the Moon Fire Protector	Sonoma	Measure Y	\$200/parcel	none	fire/ems	66.5%	FAIL
Mount Shasta Recreation & Parks	Siskiyou	Measure P	\$35/parcel	25yrs	park recreation	65.0%	FAIL
Central Calaveras Fire District	Calaveras	Measure D	\$150/parcel	none	fire/ems	64.5%	FAIL
Oakland INIT	Alameda	Measure AA	\$198/parcel	30yrs	education	62.5%	FAIL
Hickok Road Community Services	El Dorado	Measure K	\$200/parcel	none	streets	61.4%	FAIL
Rincon Ranch Community Service	San Diego	Measure RR	\$200/parcel	none	streets	60.5%	FAIL
Richmond	Contra Costa	Measure T	\$3k/VacDev, \$6k/VacUndev	20yrs	homeless	60.2%	FAIL
Valley Center Fire Protection Distr	San Diego	Measure SS	\$180/parcel	none	fire/ems	58.1%	FAIL
Antelope Valley Fire Protection Di	Mono	Measure E	\$120+/parcel	none	fire/ems	57.9%	FAIL
Cambria Community Healthcare Di	San Luis Obis	Measure C	\$35/parcel	6yrs	hospital/ems	57.6%	FAIL
Cameron Park Airport District	El Dorado	Measure L	\$600/parcel	none	airport	57.1%	FAIL
Borrego Springs Fire Protection D	San Diego	Measure PP	\$225/parcel	none	fire/ems	56.4%	FAIL
Shasta Lake Fire Protection Distric	Shasta	Measure D	\$50/parcel	none	fire/ems	56.0%	FAIL
North County Fire Protection Dist	Monterey	Measure T	\$39/unit	none	fire/ems	55.3%	FAIL
Orland Fire Protection District	Glenn	Measure D	\$30/parcel+	none	fire/ems	49.9%	FAIL
Julian-Cuyamaca Fire Protection E	San Diego	Measure QQ	by \$150 to \$200/parcel		fire/ems	46.1%	FAIL
Kern Valley Health Care District	Kern	Measure Q	\$82/parcel	40yrs	hospital	45.7%	FAIL
Shasta Valley Cemetery District	Siskiyou	Measure L	\$75/parcel	none	cemetery	44.7%	FAIL
Cudahy	Los Angeles	Measure CS	\$343/parcel	10yrs	Police	40.6%	FAIL

General Obligation Bonds ✓

There were eleven non-school general obligation bond measures totaling \$2.4 billion. Five passed. In all, \$1.3 billion in local non-school general obligation bonds were approved.

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

<u>Agency Name</u>	<u>County</u>	<u>Amount</u>	<u>Tax</u>		<u>YES%</u>	
San Francisco	San Francisco	Measure A	\$425 million	\$13/100k	Earthquake-facilities/infrastr	82.0% PASS
Berkeley	Alameda	Measure O	\$135 million	\$23/\$100k	housing	77.5% PASS
San Jose	Santa Clara	Measure T	\$650 million	\$11/100k	Earthquake-facilities/infrastr	69.0% PASS
Fair Oaks Recreation and Park District	Sacramento	Measure J	\$26.9 million	\$19/100k	parks/recreation	68.9% PASS
Campbell	Santa Clara	Measure O	\$50 million	\$19/100k	Police EOC, Library, etc.	68.0% PASS
Millbrae	San Mateo	Measure II	\$12 million	\$8.70/100k	recreation center	62.2% FAIL
Santa Rosa	Sonoma	Measure N	\$124 million	\$29/100k	housing / homeless	61.7% FAIL
San Jose	Santa Clara	Measure V	\$450 million	\$8/100k		61.6% FAIL
Antelope Valley Healthcare District	Los Angeles	Measure H	\$350 million	\$28/100k	Hospital	61.5% FAIL
County of Santa Cruz	Santa Cruz	Measure H	\$140 million	\$17/100k	housing	54.7% FAIL
Tehachapi Valley Recreation and Park	Kern	Measure R	\$43 million	\$39/100k	parks/recreation	32.5% FAIL

School Parcel Taxes ✓

As in the past, school parcel taxes fared better than non-school parcel taxes. Ten of the 13 parcel tax measures for schools passed.

School Parcel Taxes (2/3 voter approval)

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	
Peralta Community College District	Alameda	Measure E	\$48/parcel	8yrs	82.5%	PASS
Martinez Unified School District	Contra Costa	Measure Q	\$75/parcel	5yrs	77.0%	PASS
Tahoe-Truckee Joint Unified School District	El Dorado / Nevada / Placer	Measure AA	\$148/parcel	9yrs	75.4%	PASS
San Leandro Unified School District	Alameda	Measure I	\$39+/parcel	none	75.1%	PASS
Culver City Unified School District	Los Angeles	Measure K	\$189/parcel	7yrs	73.5%	PASS
Tamalpais Union High School District	Marin	Measure J	\$149/parcel	4yrs	71.9%	PASS
Scotts Valley Unified School District	Santa Cruz	Measure A	\$108/parcel	5yrs	70.7%	PASS
Evergreen Elementary School District	Santa Clara	Measure EE	\$125/parcel	7yrs	70.2%	PASS
San Lorenzo Unified School District	Alameda	Measure J	\$99/parcel	8yrs	69.0%	PASS
San Mateo-Foster City School District	San Mateo	Measure V	\$298/parcel	9yrs	67.9%	PASS
Jefferson Union High School District	San Mateo	Measure Y	\$58/parcel	10yrs	67.2%	PASS
Soquel Union Elementary School District	Santa Cruz	Measure B	\$96/parcel	6yrs	66.3%	FAIL
Burbank Unified School District	Los Angeles	Measure QS	\$0.10/sf	none	61.7%	FAIL
Buellton Union School District	Santa Barbara	Measure A	\$99/parcel	8yrs	60.4%	FAIL

School Bonds ✓

There were 112 school bond measures on the ballot for a total of over \$15.7 billion in school construction bonds. On election night, 89 were passing but when all votes were counted, 95 passed including 92 of the 107 fifty-five percent school bond measures.

Five measures exceeded the tax rate limits required for a 55 percent threshold under Proposition 39 of 2000. Two of those measures failed the two-thirds vote threshold. Westmorland School District came up just short with nearly 65 percent yes.

In all, voters approved \$15.0 billion in local school bonds.

School Bond Measures

School District	County	Measure	Bond Amount	Tax Rate	YES%	
Westside Elementary School District	Fresno	Measure G	\$3.5 million	\$30/100k	90.3%	PASS
Baldwin Park Unified School District	Los Angeles	Measure AE	\$69 million	\$60/100k	77.0%	PASS
Peralta Community College District	Alameda	Measure G	\$800 million	\$24.5/\$100k	75.8%	PASS
Monroe Elementary School District	Fresno	Measure D	\$1 million	\$30/100k	75.6%	PASS
Arvin Union School District	Kern	Measure G	\$15 million	\$30/100k	73.7%	PASS
Heber Elementary School District	Imperial	Measure A	\$4 million	\$30/100k	73.0%	PASS
Hayward Unified School District	Alameda	Measure H	\$381.7 million	\$60/\$100k	72.9%	PASS
Northern Humboldt Union High School District	Humboldt	Measure N	\$24 million	\$19/100k	72.5%	PASS
Davis Joint Unified School District	Yolo / Solano	Measure M	\$150.9 million	\$60/100k	72.3%	PASS
Holtville Unified School District	Imperial	Measure G	\$10 million	\$40/100k	72.1%	PASS
El Monte Union High School District	Los Angeles	Measure HS	\$190 million	\$30/100k	72.0%	PASS
Monte Rio Union School District	Sonoma	Measure J	\$3.3 million	\$30/100k	71.1%	PASS
Milpitas Unified School District	Santa Clara	Measure AA	\$284 million	\$60/100k	71.0%	PASS
Sunnyvale School District	Santa Clara	Measure GG	\$100 million	\$10/100k	70.9%	PASS
Santa Monica-Malibu Unified School District	Los Angeles	Measure SM	\$485 million	\$38/100k	70.4%	PASS
Mt. Diablo Unified School District	Contra Costa	Measure J	\$150 million	\$15/100k	70.3%	PASS
Mt. Pleasant School District	Santa Clara	Measure JJ	\$27.5 million	\$30/100k	70.3%	PASS
Santa Monica-Malibu Unified School District	Los Angeles	Measure M	\$195 million	\$30/100k	70.0%	PASS
Rio Elementary School District	Ventura	Measure L	\$59.2 million	\$27/100k	69.9%	PASS
Orinda Union School District	Contra Costa	Measure E	\$50 million	\$30/100k	69.9%	PASS
San Bruno Park School District	San Mateo	Measure X	\$79 million	\$30/100k	69.7%	PASS
Palo Alto Unified School District	Santa Clara	Measure Z	\$460 million	\$39/100k	69.3%	PASS
Sweetwater Union High School District	San Diego	Measure DD	\$403 million	\$20/100k	69.1%	PASS
Cutten School District	Humboldt	Measure L	\$4 million	\$30/100k	68.6%	PASS
Modesto City Elementary School District	Stanislaus	Measure D	\$74 million	\$28/100k	68.2%	PASS
South Bay Union School District	San Diego	Measure NN	\$18 million	\$20/100k	68.2%	PASS
Natomas Unified School District	Sacramento	Measure L	\$172 million	\$60/100k	68.1%	PASS
Jefferson Elementary School District	San Mateo	Measure U	\$30 million	\$15/100k	67.9%	PASS
Chula Vista Elementary School District	San Diego	Measure VV	\$150 million	\$20/100k	67.7%	PASS
Sanger Unified School District	Fresno	Measure B	\$70 million	\$60/100k	67.5%	PASS
Alpine County Unified School District	Alpine	Measure B	\$4.9 million	\$28/\$100k	67.3%	PASS
Santa Clara Unified School District	Santa Clara	Measure BB	\$720 million	\$50/100k	67.3%	PASS
Santa Ana Unified School District	Orange	Measure I	\$232 million	\$20/100k	66.5%	PASS
Orinda Union School District	Contra Costa	Measure I	\$55 million	\$30/100k	66.4%	PASS
Wilsona School District	Los Angeles	Measure WE	\$6.5 million	\$30/100k	66.4%	PASS
Vallecito Union School District	Calaveras	Measure E	\$11 million	\$30/\$100k	66.4%	PASS
Borrego Springs Unified School District	San Diego	Measure GG	\$8.6 million	\$60/100k	66.3%	PASS
Modesto City Elementary School District	Stanislaus	Measure E	\$57 million	\$22/100k	65.3%	PASS
Winters Joint Unified School District	Yolo / Solano	Measure P	\$20 million	\$60/100k	65.1%	PASS
San Diego Unified School District	San Diego	Measure YY	\$3500 million	\$30/100k	65.1%	PASS
Parlier Unified School District	Fresno	Measure H	\$9 million	\$60/100k	65.0%	PASS

School Bond Measures*continued*

School District	County	Measure	Bond Amount	Tax Rate	YES%	PASS
Pittsburg Unified School District	Contra Costa	Measure P	\$100 million	\$55.25/100k	64.8%	PASS
Brawley Union High School School Di	Imperial	Measure C	\$18.7 million	\$30/100k	64.7%	PASS
Salida Union School District	Stanislaus	Measure A	\$2.5 million	\$5/100k	64.6%	PASS
Fremont Union High School District	Santa Clara	Measure CC	\$275 million	\$16/100k	64.6%	PASS
Round Valley Unified School District	Mendocino	Measure K	\$4.5 million	\$60/100k	64.6%	PASS
Shoreline Unified School District	Marin /Sonoma	Measure I	\$19.5 million	\$39/100k	64.4%	PASS
Three Rivers Union School District	Tulare	Measure E	\$4 million	\$30/100k	64.3%	PASS
Vista Unified School District	San Diego	Measure LL	\$247 million	\$30/100k	64.2%	PASS
Durham Unified School District	Butte	Measure X	\$19.7 million	\$60/\$100k	64.1%	PASS
Old Adobe Union School District	Sonoma	Measure L	\$38.5 million	\$30/100k	64.1%	PASS
Stone Corral School District	Tulare	Measure C	\$0.75 million	\$30/100k	63.3%	PASS
Hemet Unified School District	Riverside	Measure X	\$150 million	\$49/100k	63.3%	PASS
San Bernardino Community College Di	Riverside / San Bernardino	Measure CC	\$470 million	\$25/\$100k	63.0%	PASS
Panama-Buena Vista Union School Dis	Kern	Measure H	\$90 million	\$30/100k	62.8%	PASS
Upper Lake Unified High School Distri	Lake	Measure I	\$10 million	\$30/100k	62.6%	PASS
Portola Valley School District	San Mateo	Measure Z	\$49.5 million	\$30/100k	62.4%	PASS
Upper Lake Unified School District	Lake	Measure J	\$12 million	\$60/100k	62.2%	PASS
Carlsbad Unified School District	San Diego	Measure HH	\$265 million	\$30/100k	62.2%	PASS
Lowell Joint School District	Los Angeles / Orange	Measure LL	\$48 million	\$30/100k	61.7%	PASS
Palo Verde Unified School District	Riverside	Measure E	\$24.8 million	\$49/\$100k	61.6%	PASS
Lemoore Union Elementary School Dis	Kings	Measure D	\$26 million	\$30/100k	61.4%	PASS
Paradise Unified School District	Butte	Measure Y	\$61 million	\$57.5/\$100k	61.4%	PASS
Del Mar Union School District	San Diego	Measure MM	\$186 million	\$30/100k	61.1%	PASS
Mt. San Antonio Community College I	Los Angeles	Measure GO	\$750 million	\$25/100k	60.8%	PASS
Santee School District	San Diego	Measure S	\$15.37 million	\$30/100k	60.7%	PASS
Placer Union High School District	Placer	Measure G	\$42.1 million	\$27/100k	60.5%	PASS
Enterprise Elementary School District	Shasta	Measure E	\$26 million	\$30/100k	60.5%	PASS
Thermalito Union School District	Butte	Measure Z	\$4.5 million	\$30/\$100k	60.5%	PASS
Cloverdale Unified School District	Sonoma	Measure H	\$46 million	\$60/100k	60.4%	PASS
El Segundo Unified School District	Los Angeles	Measure ES	\$92 million	\$43/100k	60.4%	PASS
West Valley-Mission Community Colle	Santa Clara / Santa Cruz	Measure W	\$698 million	\$13/100k	60.4%	PASS
Madera Unified School District	Madera	Measure M	\$120 million	\$50/100k	60.3%	PASS
Riverbank Unified School District	Stanislaus	Measure G	\$19.1 million	\$55/100k	60.2%	PASS
Oak Grove Union School District	Sonoma	Measure K	\$9.5 million	\$30/100k	60.1%	PASS
Hamilton City Unified School District	Glenn	Measure F	\$7 million	\$60/100k	60.0%	PASS
Hilmar Unified School District	Merced	Measure G	\$31 million	\$60/100k	59.8%	PASS
Chaffey Community College District	San Bernardino	Measure P	\$700 million	\$15/100k	59.0%	PASS
Red Bluff Union Elementary School Di	Tehama	Measure C	\$12 million	\$30/100k	57.9%	PASS
Middletown Unified School District	Lake	Measure H	\$28 million	\$60/100k	57.9%	PASS
Atwater Elementary School District	Merced	Measure E	\$20 million	\$30/100k	57.7%	PASS
Pine Ridge Elementary School District	Fresno	Measure E	\$5.3 million	\$30/100k	57.4%	PASS
Visalia Unified School District	Tulare	Measure A	\$105.3 million	\$36/100k	57.3%	PASS
Los Alamitos Unified School District	Orange	Measure G	\$97 million	\$30/100k	57.3%	PASS
Gavilan Joint Community College Distr	San Benito / Santa Clara	Measure X	\$248 million	\$20/100k	57.2%	PASS
South Monterey County Joint Union	Monterey /	Measure R	\$20 million	\$20/100k	56.3%	PASS
High School District	San Benito	Measure Q	\$20 million	\$20/100k	56.1%	PASS
Mesa Union School District	Ventura	Measure O	\$9.875 million	\$30/100k	56.1%	PASS
Placer Union High School District	Placer	Measure D	\$40.3 million	\$27/100k	56.1%	PASS

School Bond Measures*continued*

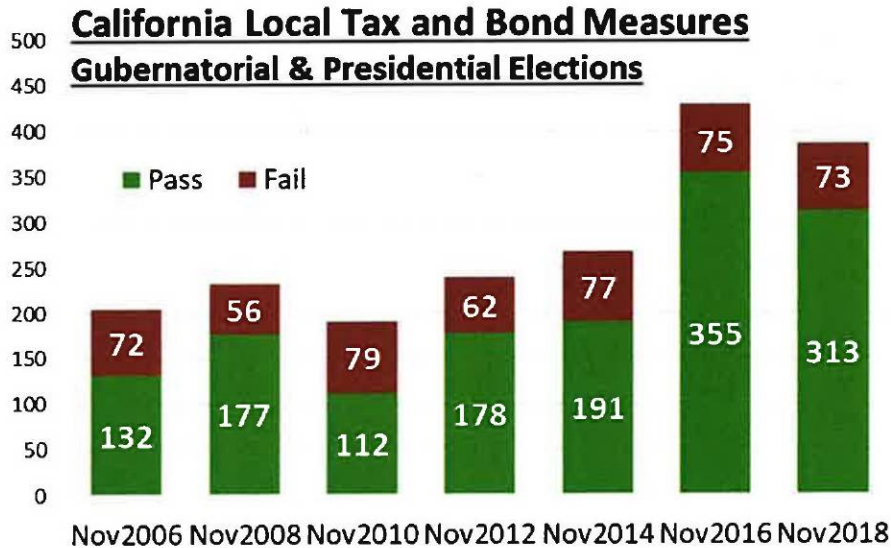
<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Bond Amount</u>	<u>Tax Rate</u>	<u>YES%</u>	
ABC Unified School District	Los Angeles	Measure BB	\$258 million	\$50/100k	55.9%	PASS
Mountain Empire Unified School District	San Diego	Measure JJ	\$15 million	\$37/100k	55.4%	PASS
Perris Union High School District	Riverside	Measure W	\$148 million	\$30/100k	55.4%	PASS
Morongo Unified School District	San Bernardino	Measure O	\$62 million	\$55/100k	54.9%	FAIL
Wasco Union High School District	Kern	Measure E	\$40.5 million	\$30/100k	54.6%	FAIL
Biggs Unified School District	Butte	Measure W	\$9.5 million	\$47/\$100k	54.0%	FAIL
Amador County Unified School District	Amador	Measure A	\$78 million	\$59/\$100k	52.4%	FAIL
Ducor Union Elementary School District	Tulare	Measure B	\$2.1 million	\$30/100k	50.0%	FAIL
Ripon Unified School District	San Joaquin	Measure I	\$38.5 million	\$36/100k	49.0%	FAIL
Lompoc Unified School District	Santa Barbara	Measure E	\$79 million	\$60/100k	48.7%	FAIL
Marysville Joint Unified School District	Butte / Yuba	Measure J	\$74 million	\$56/100k	47.4%	FAIL
Escalon Unified School District	San Joaquin	Measure E	\$25 million	\$30/100k	47.2%	FAIL
Woodland Joint Unified School District	Yolo / Sutter	Measure O	\$20.2 million	\$53/100k	46.1%	FAIL
Allan Hancock Joint Community College	San Luis Obispo Santa Barbara Ventura	Measure Y	\$75 million	\$11/100k	44.8%	FAIL
Linden Unified School District	San Joaquin	Measure G	\$31.2 million	\$60/100k	44.1%	FAIL
Bonsall Unified School District	San Diego	Measure EE	\$38 million	\$38/100k	42.5%	FAIL
Western Placer Unified School District	Placer	Measure H	\$60 million	\$25/100k	40.8%	FAIL
Acton-Agua Dulce Unified School District	Los Angeles	Measure CK	\$7.5 million	\$15/100k	40.0%	FAIL

School Bond Measures - Two-Thirds Vote

<u>Agency Name</u>	<u>County</u>		<u>Amount</u> <u>(millions)</u>		<u>YES%</u>	
Luther Burbank School District	Santa Clara	Measure HH	\$10 million	\$88/100k	69.0%	PASS
Vallejo City Unified School District	Solano	Measure S	\$194 million	\$60/100k	68.6%	PASS
Robla School District	Sacramento	Measure H	\$46.2 million	\$58/100k	68.2%	PASS
Westmorland Elementary School District	Imperial	Measure B	\$10 million	\$91/100k	64.6%	FAIL
Gerber Union Elementary School District	Tehama	Measure D	\$6.5 million	\$81/100k	50.7%	FAIL

Some Historical Context

The number of local tax and bond measures (386) and the success rate (81%) is exceeded only by the November 2016 election.



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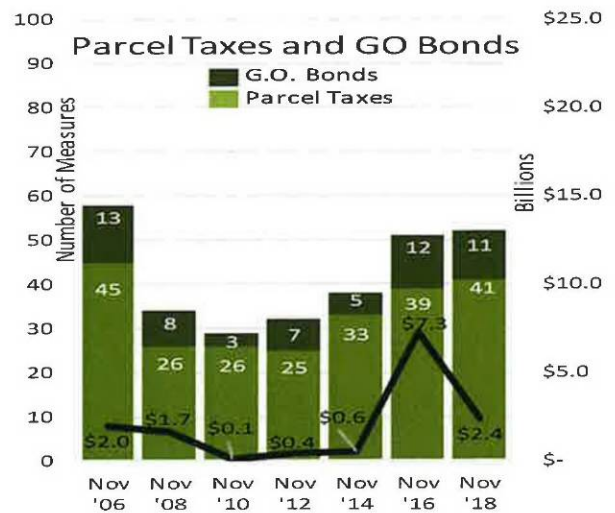
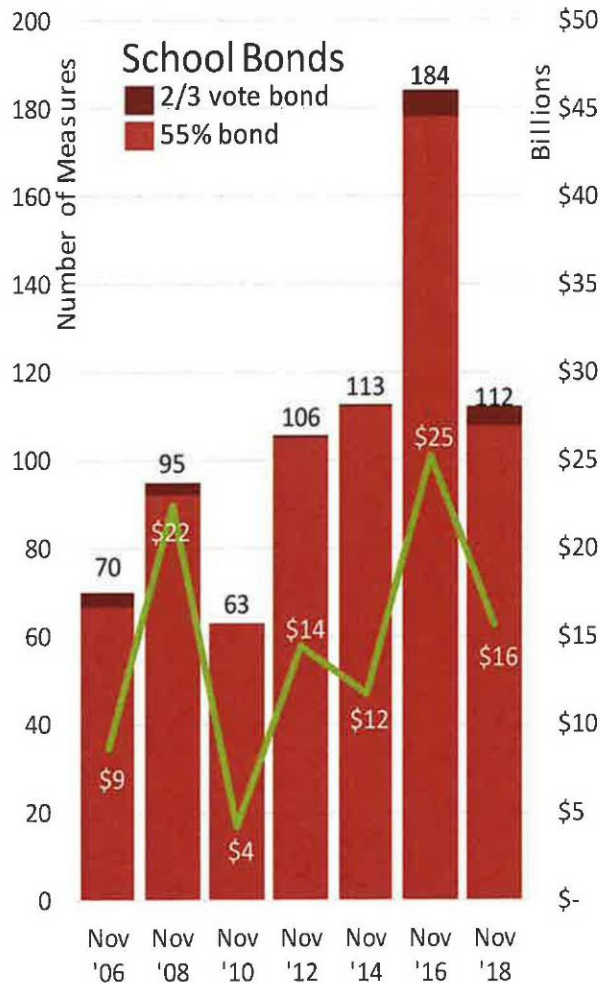
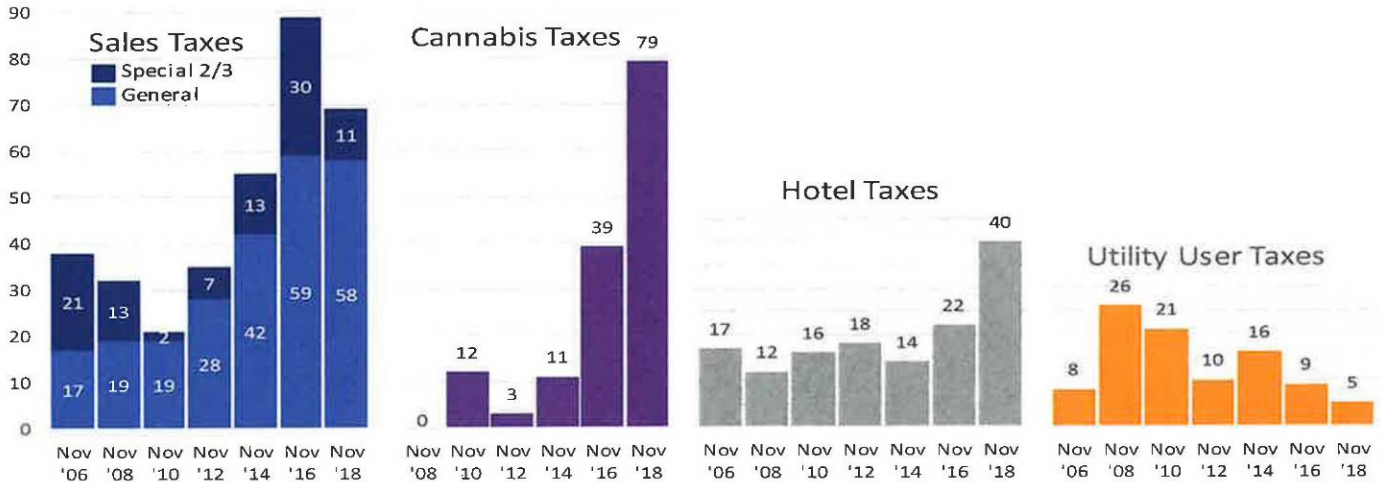
Over the last 7 presidential and gubernatorial elections since 2006, California local governments have turned more to sales taxes, cannabis taxes and hotel taxes and away from utility user taxes. Voters appear to agree with this, approving these taxes at higher levels than utility user taxes.

Gubernatorial and Presidential Elections

	Nov2006	Nov2008	Nov2010	Nov2012	Nov2014	Nov2016	Nov2018
City General Tax (Majority Vote)	31/43	40/56	44/67	48/60	62/88	102/120	153/167
County General Tax (Majority Vote)	2/5	5/9	6/12	4/6	2/6	12/15	14/19
City SpecialTax, GObond (2/3 Vote)	18/34	11/21	7/11	5/15	14/23	19/33	20/33
County SpecialTax, GObond (2/3 Vote)	5/13	7/12	0/3	7/12	4/9	10/23	6/9
Special District 2/3 vote	19/35	10/19	6/17	7/16	10/21	21/33	14/32
School ParcelTax 2/3 vote	2/4	17/21	2/18	16/25	8/8	17/22	11/14
School Bond 2/3 vote	0/3	2/3	0/0	1/1	0/1	2/6	3/5
School Bond 55% vote	55/67	85/92	47/63	90/105	91/112	172/178	92/107
Total	132/204	177/233	112/191	178/240	191/268	355/430	313/386

Looking back over the presidential and gubernatorial elections (November in Even years), the type of local tax measures has changed. We can expect the growing number of cannabis tax measures to taper off as most local agencies have now established their policies with regard to regulation and taxation of this newly legal business. New sales tax measures are likely to taper as areas hit maximum legally permissible and tolerable tax rates. At the same time, localities appear to be realizing that Utility User Tax increases are much more difficult to pass (this election two extensions passed and all three measure to increase failed) and turned more toward hotel (transient occupancy) tax increases.

Proposed Local Tax and Bond Measures



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Other Measures of Note

There were other local measures on ballots concerning a wide variety of community issues including government restructuring and land use development.

Appointed Rather than Elected City Clerks, Treasurers ✓

California cities may choose by citizen vote to make the city treasurer and city clerk positions elected or appointed by the city council. Voters in twelve cities considered moving from elected clerk or treasurer to appointed. Seven cities approved a change. The measures in the small town of Fort Jones are likely to pass when all votes are tabulated.

Appointed City Clerk / City Treasurer / etc.

City	County			YES%	
Capitola	Santa Cruz	Measure K	Treasurer	65.1%	PASS
Westmorland	Imperial	Measure D	Clerk	63.5%	PASS
Westmorland	Imperial	Measure E	Treasurer	62.4%	PASS
Morgan Hill	Santa Clara	Measure J	Clerk	62.0%	PASS
Belmont	San Mateo	Measure CC	Clerk	55.0%	PASS
Fort Jones	Siskiyou	Measure N	Treasurer	54.9%	PASS
Fort Jones	Siskiyou	Measure M	Clerk	54.3%	PASS
El Paso De Robles	San Luis Obispo	Measure H	Clerk	53.7%	PASS
Imperial	Imperial	Measure H	Treasurer	51.9%	PASS
Belmont	San Mateo	Measure WW	Treasurer	51.6%	PASS
Galt	Sacramento	Measure G	Clerk	49.4%	FAIL
Ceres	Stanislaus	Measure X	Treasurer	35.5%	FAIL
West Covina	Los Angeles	Measure V	Clerk (mgr)	32.0%	FAIL
Atwater	Merced	Measure B	Clerk	28.7%	FAIL
West Covina	Los Angeles	Measure T	Treasurer (mgr)	27.1%	FAIL
Alturas	Modoc	Measure K	Clerk	25.9%	FAIL
Alturas	Modoc	Measure J	Treasurer	24.8%	FAIL

Initiative to Repeal Taxes ✓

Voters in South Pasadena resoundingly rejected an initiative to repeal the city's 7.5 percent to 8 percent Utility Users Tax on telecommunications, electric, gas, video, and water.

Tax and Fee Initiative to Repeal or Revise

Agency Name	County	Proposal	YES%
South Pasadena INIT	Los Angeles	Measure N Shall an Ordinance be adopted repealing the City of South Pasadena's Utility Users Tax in its entirety, thereby eliminating \$3.4 million of locally controlled revenue from the City's general fund budget which is used to fund police and fire services, street improvement and maintenance programs, library services and park and recreation programs for youth and seniors?	21.3% FAIL

Charter City ✓

Voters in Carson and Union City considered becoming charter cities. Charter cities have their own “local constitution” which can provide the city with more operating choices than state law allows. Carson’s measure passed but in Union City, where the measure included a Real Property Transfer Tax (something only charter cities may adopt), the proposal failed.

Charter City				
<u>City</u>	<u>County</u>		<u>Tax/Fee</u>	<u>YES%</u>
Carson	Los Angeles	Measure CA	*n/a Charter City	55.2% PASS
Union City	Alameda	Measure EE	PropTransfTax	46.2% FAIL

Enhanced Infrastructure Financing District ✓

Otay Mesa Area in the City of San Diego became one of the state’s first and only Enhanced Infrastructure Financing District, a financing area that uses property tax increment financing like Redevelopment Areas used in California. An EIFD does not raise taxes but uses property tax revenue growth (increment) from a defined area to finance public infrastructure improvements and spur economic development.

Enhanced Infrastructure Financing District				
<u>City</u>	<u>County</u>			<u>YES%</u>
San Diego (Otay Mesa EIFD)	San Diego	Measure O		76.4% PASS

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Guest Analysis and Commentary



OPINION
RESEARCH
& STRATEGY

The November 6th, 2018 midterm General Election is headed for the history books, with record-high numbers (at least 309) and proportions (more than 80 percent) of local finance measures winning approval from California voters – more than in any previous midterm election.

In our research among voters in communities throughout the state, FM3 identified a number of trends and themes which we believe contributed to the record-breaking support for local tax and bond measures this year. The story of this election is therefore the confluence of these individual factors—the synergy of which produced an outcome far more decisive than what any of them might have produced on their own.

The specific factors that our research indicates impacted local finance measures in this election include:

PERCEPTION OF NEED

As was the case two years ago, the proportion of voters in many jurisdictions who perceived that their local government agencies required additional funds to provide the level of services they wanted and needed was remarkably high. This appears to continue to be driven by factors which include:

- 1) A sense of worry and/or unease about events in national politics, on the world stage, and current events (such as natural disasters/mass shootings/terrorism) which brought a **continuing focus on safety**;
- 2) The sense of pessimism felt by many California voters regarding the ability of the federal (and to a lesser degree, state) governments to adequately address the problems that impact their lives resulted in **increased pressure for proactive local governments to fill that void** – and a willingness to provide the funds necessary for doing so; and
- 3) Concern over **current or potential future cutbacks in federal support** for local infrastructure (such as transportation), services (such as public safety), and environmental protections (including for clean air and clean water) under the Trump Administration.

Overall, voters' perceptions of local agencies' financial needs as they related to key, top-of-mind issues helped secure two-thirds supermajority approval for local finance measures in Los Angeles County (for clean water), San Mateo County (transportation), San Benito County (transportation), and Sonoma County (parks and open space), among other jurisdictions.

CONTINUING ADOPTION OF BEST PRACTICES BY LOCAL AGENCIES

The unprecedented success of local tax and bond measures this year was aided by continuing gains in the adoption of finance measure best practices by the local government community throughout California. In our experience, more agencies than ever helped position their measures for success by utilizing strategies such as:

- 1) Beginning the planning process for their finance measure **earlier in the election cycle**;

- 2) Utilizing research to develop **clear, resonant ballot label language** that effectively communicates **how measure funds will be used and how accountability will be provided**;
- 3) Conducting **legally-permissible public outreach and education**;
- 4) Leveraging voters’ continuing **trust in local agencies and local elected officials** and their **perceptions of greater accountability at the local level**; and
- 5) Deploying “general tax” measures that can win approval with a **simple majority vote**.

The advantages provided by adopting these best practices were perhaps illustrated most visibly this year by the successful, high-profile statewide campaign to defeat Proposition 6, the proposed gas tax repeal. The No on Prop 6 campaign leveraged research to develop and inform public communications that resonated with voters by informing them of the local road safety and transportation improvement projects that would be eliminated if the measure were approved. This information was augmented with statements about accountability and local control of funds as established by the passage of Proposition 69 in June 2018 to assure voters that funds would be used effectively, efficiently, and as promised. Additionally, because the No on Prop 6 campaign engaged early, beginning in the summer, opponents effectively framed the issue and entered the fall with a strategic advantage that set the stage for a decisive victory despite many political prognosticators believing the repeal measure would be approved.

HIGH TURNOUT

In past years, local agencies have generally preferred to wait for a Presidential Election to place tax and bond measures on the ballot—in hopes that their measure will benefit from the (historically) greater turnout among specific groups of voters, such as registered Democrats, younger voters, renters, and voters of color, that have been consistently more supportive of local finance measures than the demographics but which have been less likely to vote in in lower-turnout midterm elections. However, thanks at least in part to President Trump and the reaction to him by his opponents, November 2018 saw the highest voter turnout for a California midterm election in at least a dozen years, as indicated by Error! Reference source not found.

Table 1: California Midterm Election Voter Turnout

Election	Statewide Voter Turnout (%) ¹
November 2018	62.8% ²
November 2014	42.2%
November 2010	59.6%
November 2006	56.2%

This year’s higher-than-usual voter turnout brought these same voters who have consistently been more supportive of local finance measures to the polls in large numbers, providing a tailwind for otherwise marginal local tax and bond measures throughout the state.

GROWING GENDER GAP

Historically, female voters of all stripes have tended to provide greater support for local tax and bond measures throughout California than their male counterparts. As was the case in partisan races throughout the country, this ‘gender gap’ widened in the November 2018 election, with much of the movement coming from female voters (particularly those with higher levels of education) who were more supportive of local finance measures than in prior midterm elections.

CANNABIS

The remarkably broad consensus in support of taxing cannabis at the local level was one of the key takeaways from this election. Importantly, **support for local cannabis tax measures came both from those who support permitting cannabis businesses locally, and from those who do not.** Among the latter group, a critical mass in many communities believed that cannabis businesses would be permitted locally regardless of their personal policy preferences, and were therefore open to taxing these businesses if they were going to locate in their community anyway.

The widespread success of cannabis tax measures this cycle (72 of 79 were approved, a passage rate of 91 percent) was also the result of nearly all such measures being drafted as “general” (rather than “special”) taxes, enabling them to qualify for passage with simple majority support. Only two cannabis tax measures on the November 2018 ballot were drafted as “special” tax requiring two-thirds supermajority approval. They both failed. The only others that failed were citizen initiative and were likely brought down by controversy about legalization rather than about taxation.

A COMPLICATING FACTOR: AB-195 IMPACT ON LOCAL SCHOOL BOND MEASURES

State legislation passed in 2017 (AB-195) changed California law regarding ballot label language for local bond measures (including school bonds) by required detailed disclosure of the financial and property tax implications of the bond. This increase in finance-related language was confusing for voters, and also left fewer words in the 75-word ballot label to describe the uses of funds from the measure. In FM3’s surveys, this change led to substantially lower support for many bond measures – in some cases 10-15 points. Several agencies that had been considering General Obligation bond measures chose not to place them on the ballot this cycle because their voter opinion research showed the measures were not viable using ballot label language that complied with AB-195. However, for those that placed bond measures on the ballot, the success rate was high and consistent with opinion research.

LOCAL FINANCE MEASURE OUTLOOK FOR 2020 & BEYOND

With two consecutive record-breaking election cycles for California local finance measures (2016 and 2018, respectively) now behind us, public agencies are likely wondering if the trend will continue through the Presidential Election cycle of 2020. While any attempt to predict the political climate nearly two years in advance is likely a fool’s errand, it is worth noting that many of the factors that bolstered local finance measures in 2018 appear unlikely to shift dramatically over the next 24 months—while new developments appear to have the potential to reinforce them. At the same time, several potential obstacles that could negatively impact support for local finance measures in 2020 may be mitigated by the actions of the newly-expanded Democratic supermajorities in the California legislature and the state’s ambitious new governor, Gavin Newsom.

For one thing, the dramatic growth in local finance measures by cities, counties, and special districts has been tied closely to factors such as (1) rapidly rising costs for public safety and other vital local services, (2) the growing fiscal pressure from pension costs via CalPERS, and (3) the legalized status of cannabis, none of which appears to be in doubt over the short- or medium-term. At the same time, many of the broader factors that appear to be driving California voters’ sense of need for additional local agency funding – such as deadly

wildfires/drought, mass shootings, homelessness/housing affordability, anxiety about world affairs and the national political climate, and federal cutbacks/policy changes – also seem unlikely to shift dramatically, for at least as long as the Trump Administration remains in office, and in some cases (such as wildfires and drought), may be part of a “new normal” as the state’s climate warms. In addition, the trend toward wider adoption by local agencies of best practices for finance measures also seems unlikely to reverse if the old adage “don’t fix what isn’t broke” continues to hold currency.

Some of the specifics of the 2020 election cycle itself also appear to provide a strong opportunity for local finance measures, from a March Presidential Primary that – given the realities of incumbency – is likely to be dominated by Democratic and No-Party-Preference (NPP) voters to the extended, eight-month-long general election campaign that provides additional time for tasks such as planning and communicating with voters. The 2020 campaign is also likely to play out under the shadow of a President who knows how to stoke voter turnout, among both his supporters and his opponents, and who does so constantly.

On the other side of the ledger, factors that could negatively influence the success of local finance measures in 2020 include California’s local sales tax limit, which more jurisdictions reached in 2018 (particularly within Los Angeles County) than in any previous election. If the new legislature and governor do not raise this limit, some cities and counties will be prevented from being able to pass new, additional sales tax measures in the future – and may as a result turn to other types of finance measures that either raise less revenue, are more challenging to pass, or both. In a similar vein, higher existing tax rates—the result of prior successful measures—could increase the potential for pushback against future proposed increases.

In addition, 2020 will be the first election cycle in which many California voters will feel the full force of the federal tax changes enacted in 2017 – including the new limits on deductions for State and Local Taxes (SALT). The limit on SALT deductions could influence voters’ willingness to support new local finance measures that involve increases to local property taxes such as school bonds – particularly in communities with high property values where the deduction limit is likely to increase the federal tax liabilities of a greater proportion of the local electorate. FM3’s research tracked this issue in numerous communities throughout the 2018 campaign, and although the SALT deduction did not appear to be a major factor in voters’ thinking regarding local finance measures this year, we believe the issue merits continued monitoring as the impacts of the 2017 federal tax law become more widely felt.

Finally, state legislation (such as Assembly Bill 195 of 2017) that further constrains the content of the 75-word ballot label language used to communicate essential information about every local ballot measure to voters could produce a suppressing effect on support for local finance measures, as fewer words and less language in each measure’s unique ballot label would be available to describe the measure’s purpose, proposed uses of funds, and accountability provisions.



Local Revenue Measure Results March 2020

On March 3, voters cast ballots on 292 local measures, including 238 measures affecting local taxes, fees or charges. County elections offices faced an unprecedented volume of vote-by-mail, provisional and other ballots to be counted after election eve. Many measures were too close to call on election eve. But with nearly all ballots now counted, we can say the final results are in.

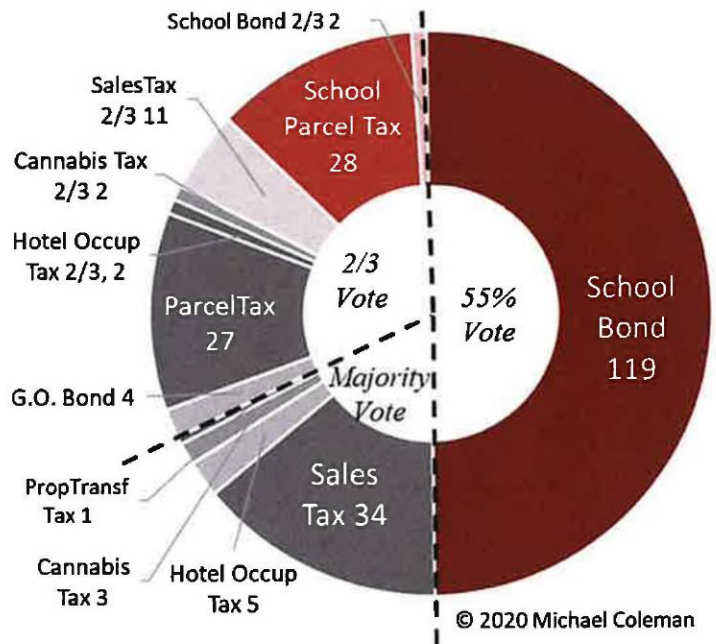
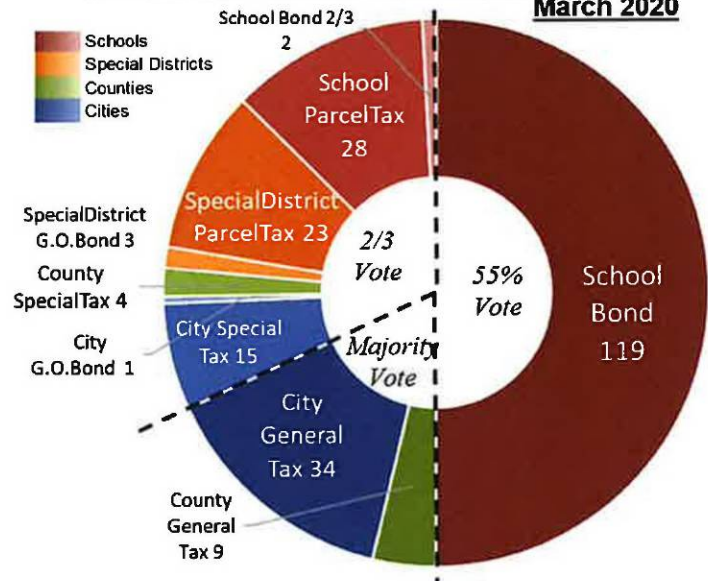
Among the 292 measures were 149 school measures including 121 school bond measures seeking a total of \$17.1 billion in school construction bond financing. There were 89 city, county and special district fiscal measures including 43 majority vote measures and 46 special taxes and bond measures requiring two-thirds voter approval. Among these were 45 add-on sales tax measures and 27 parcel taxes.

This is substantially more local measures, especially school measures, than ever before in a spring presidential or gubernatorial primary election. In June 2018, there were 111 local tax measures including 60 school bonds and taxes. In June 2016, there were 89 local tax measures including 53 school bonds and taxes.

Passage Rates

With all votes tallied, 95 of 238 fiscal measures passed, a substantial departure from the much higher passage rates of prior presidential and gubernatorial primary elections. There was an historic number of vote-by-mail and provisional ballots that had to be counted after election night. As these votes were counted, ten measures crossed from "fail" to "pass."

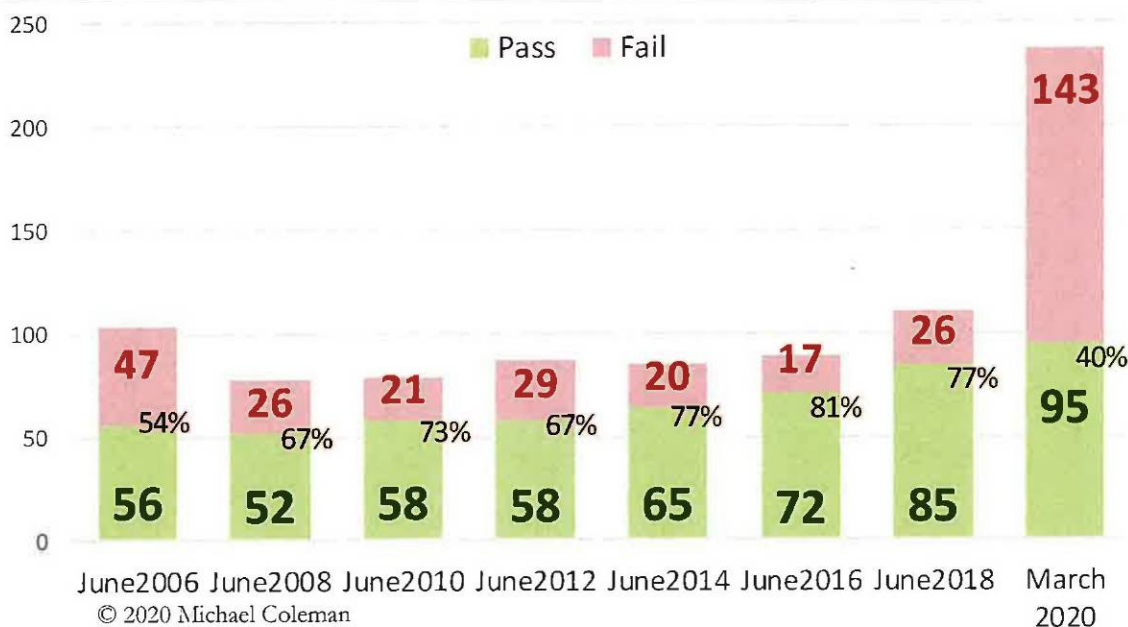
**Proposed Local Revenue Measures
March 2020**



Local Revenue Measures March 2020

	Total	Pass	Passing%
City General Tax (Majority Vote)	34	23	68%
County General Tax (Majority Vote)	9	3	33%
City SpecialTax or G.O.bond (2/3 Vote)	16	8	50%
County Spec.Tax, G.O.bond (2/3 Vote)	4	0	0%
SpecDistrict Tax, G.O.bond (2/3 Vote)	26	3	12%
School ParcelTax 2/3	28	14	50%
School Bond 2/3	2	1	50%
School Bond 55%	119	43	36%
Total	238	95	40%

California Local Tax and Bond Measures - Primary Elections



Local Revenue Measures in California

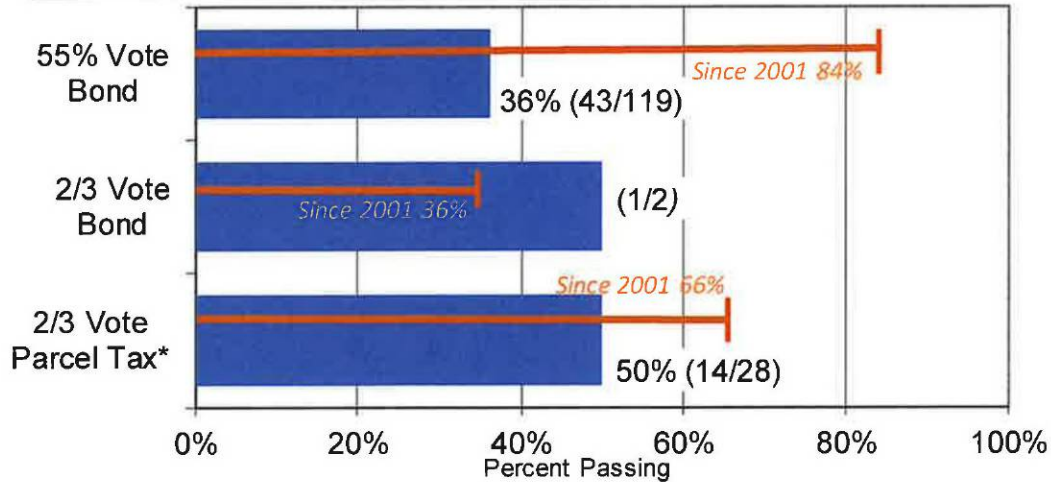
	June 2008		June 2010		June 2012		June 2014		June 2016		June 2018		March 2020	
City General Tax (Majority Vote)	11/14	78.6%	12/14	85.7%	10/11	90.9%	8/8	100.0%	13/13	100.0%	17/18	94.4%	23/34	67.6%
County General Tax (Majority Vote)	1/1	100.0%	2/2	100.0%	4/7	57.1%	/		0/2	0.0%	7/10	70.0%	3/9	33.3%
Special Dist. Majority Fee or toll	/		/		1/1	100.0%	/		/		1/1	100.0%	/	
City SpecialTax, GObond (2/3 Vote)	2/5	40.0%	5/9	55.6%	2/8	25.0%	8/11	72.7%	7/10	70.0%	6/9	66.7%	8/16	50.0%
County SpecialTax, GObond (2/3 Vote)	1/2	50.0%	1/1	100.0%	3/3	100.0%	2/5	40.0%	1/5	20.0%	0/2	0.0%	0/4	0.0%
Special District 2/3	5/10	50.0%	7/11	63.6%	4/10	40.0%	9/12	75.0%	2/6	33.3%	9/18	50.0%	3/26	11.5%
School ParcelTax 2/3	6/13	46.2%	16/22	72.7%	9/13	69.2%	5/5	100.0%	7/7	100.0%	10/11	90.9%	14/28	50.0%
School Bond 2/3	1/1	100.0%	/		/		1/1	100.0%	1/1	100.0%	0/2	0.0%	1/2	50.0%
School Bond 55%	25/32	78.1%	15/20	75.0%	25/34	73.5%	32/43	74.4%	41/45	91.1%	33/38	86.8%	43/119	36.1%
Total	52/78	66.7%	58/79	73.4%	58/87	66.7%	65/85	76.5%	72/89	80.9%	85/111	76.6%	95/238	39.9%

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School Measures: Bonds and Parcel Taxes

School measures did not fare as well as in prior elections. Over half of the measures were not even close.

School Tax & Bond Measures March 2020



School Bonds ✓

There were 121 local school bonds on the ballot this election, including two requiring two-thirds voter approval and 119 that met the Proposition 39 (2000) rules for a 55 percent approval measure. Forty-four passed, authorizing a total of \$6.620 billion of school facility construction bonds out of the total \$17.095 billion requested.

School Bond Measures - 55% Approval

School District	County	Measure	Amount	YES%	NO%	
Berkeley Unified School District	Alameda	Measure G	380,000,000	80.5%	19.5%	PASS
San Francisco Community College District	San Francisco	Measure A	845,000,000	72.3%	27.7%	PASS
Mendocino Unified School District	Mendocino	Measure H	31,000,000	70.1%	29.9%	PASS
Mountain View Whisman School District	Santa Clara	Measure T	259,000,000	69.5%	30.5%	PASS
San Ysidro School District	San Diego	Measure T	52,985,000	69.2%	30.8%	PASS
San Ysidro School District	San Diego	Measure U	55,500,000	68.8%	31.2%	PASS
Local Public Schools Funding Authority	Los Angeles	Measure SP	125,000,000	68.2%	31.8%	PASS
Pacific Grove Unified School District	Monterey	Measure D	30,000,000	67.9%	32.1%	PASS
Franklin-McKinley School District	Santa Clara	Measure R	80,000,000	65.7%	34.3%	PASS
Waukena Joint Union School District	Tulare	Measure N	1,650,000	65.0%	35.0%	PASS
San Leandro Unified School District	Alameda	Measure N	198,000,000	63.9%	36.1%	PASS
Sebastopol Union School District	Sonoma	Measure E	17,500,000	63.8%	36.2%	PASS
Brisbane School District	San Mateo	Measure K	27,000,000	63.8%	36.3%	PASS
Parlier Unified School District	Fresno	Measure D	11,000,000	62.9%	37.1%	PASS
Jefferson Union High School District	San Mateo	Measure J	28,390,000	62.6%	37.4%	PASS
Sacramento City Unified School District	Sacramento	Measure H	750,000,000	62.5%	37.5%	PASS
El Nido Elementary School District	Merced	Measure P	3,400,000	62.4%	37.7%	PASS

School Bond Measures - 55% Approval

School District	County	Measure	Amount	YES%	NO%	
Val Verde Unified School District	Riverside	Measure C	192,000,000	60.8%	39.2%	PASS
Lawndale Elementary School District	Los Angeles	Measure EE	33,800,000	60.8%	39.2%	PASS
McFarland Unified School District	Kern	Measure B	30,000,000	60.7%	39.3%	PASS
Hope Elementary School District	Santa Barbara	Measure J	47,400,000	60.5%	39.5%	PASS
Burlingame Elementary School District	San Mateo	Measure O	97,000,000	59.9%	40.1%	PASS
Fresno Unified School District	Fresno	Measure M	325,000,000	59.8%	40.2%	PASS
Moreland School District	Santa Clara	Measure M	80,000,000	59.4%	40.6%	PASS
Roseland School District	Sonoma	Measure D	9,400,000	59.2%	40.8%	PASS
Bridgeville Elementary School District	Humboldt	Measure S	1,200,000	59.2%	40.8%	PASS
Foothill-De Anza Community College District	Santa Clara	Measure G	898,000,000	58.9%	41.1%	PASS
West Contra Costa Unified School District	Contra Costa	Measure R	575,000,000	58.7%	41.3%	PASS
West Side Union School District	Sonoma	Measure F	7,500,000	58.7%	41.3%	PASS
El Nido Elementary School District	Merced	Measure Q	3,400,000	58.5%	41.5%	PASS
Berryessa Union School District	Santa Clara	Measure U	98,000,000	58.3%	41.7%	PASS
Dublin Unified School District	Alameda	Measure J	290,000,000	57.8%	42.2%	PASS
Bellevue Union School District	Sonoma	Measure C	28,000,000	57.5%	42.5%	PASS
San Mateo Union High School District	San Mateo	Measure L	385,000,000	56.9%	43.1%	PASS
Aromas-San Juan Unified School District	Santa Cruz / Monterey / San Benito	Measure M	4,200,000	56.5%	43.5%	PASS
King City Union School District	Monterey	Measure B	18,975,000	56.4%	43.6%	PASS
Fort Bragg Unified School District	Mendocino	Measure B	35,000,000	56.1%	43.9%	PASS
Geyserville Unified School District	Sonoma	Measure A	22,000,000	56.1%	44.0%	PASS
Eureka City Schools District	Humboldt	Measure T	18,000,000	55.8%	44.2%	PASS
King City Union School District	Monterey	Measure A	19,325,000	55.8%	44.2%	PASS
Chula Vista Elementary School District	San Diego	Measure M	300,000,000	55.4%	44.6%	PASS
Ukiah Unified School District	Mendocino	Measure A	75,000,000	55.2%	44.9%	PASS
San Lorenzo Valley School District	Santa Cruz	Measure S	75,000,000	55.1%	44.9%	PASS
Central Unified School District	Fresno	Measure C	120,000,000	54.9%	45.1%	FAIL
Willits Unified School District	Mendocino	Measure G	17,000,000	54.8%	45.2%	FAIL
Antioch Unified School District	Contra Costa	Measure T	105,000,000	54.6%	45.4%	FAIL
Las Virgenes Unified School District	Los Angeles / Ventura	Measure V	198,000,000	54.5%	45.5%	FAIL
Le Grand Union High School District	Merced	Measure R	6,000,000	53.9%	46.1%	FAIL
Escondido Union School District	San Diego	Measure Q	205,000,000	53.7%	46.3%	FAIL
Tustin Unified School District	Orange	Measure N	215,000,000	53.7%	46.3%	FAIL
Washington Unified School District	Fresno	Measure H	46,000,000	53.7%	46.3%	FAIL
Soledad Unified School District	Monterey	Measure E	11,500,000	53.6%	46.4%	FAIL
Cabrillo Community College District	Santa Cruz / Monterey / San Benito	Measure R	274,100,000	53.1%	46.9%	FAIL
Kingsburg Joint Union High School District	Tulare / Fresno / Kings	Measure E	17,000,000	52.8%	47.2%	FAIL

School Bond Measures - 55% Approval

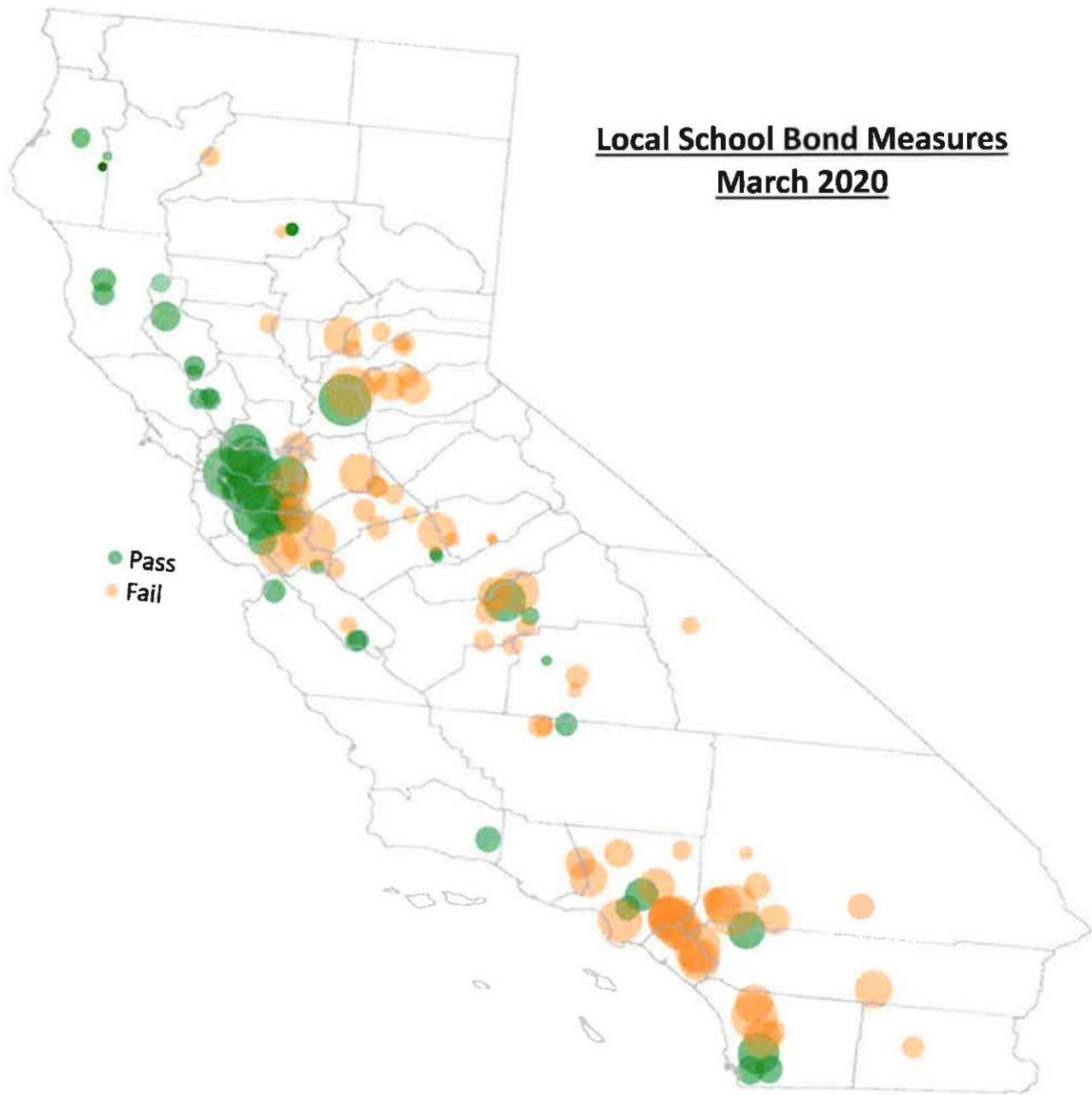
School District	County	Measure	Amount	YES%	NO%	
Coachella Valley Unified School District	Riverside / Imperial	Measure G	230,000,000	52.6%	47.4%	FAIL
Evergreen School District	Santa Clara	Measure V	125,000,000	52.5%	47.6%	FAIL
East Side Union High School District	Santa Clara	Measure J	60,000,000	52.4%	47.6%	FAIL
Pleasanton Unified School District	Alameda	Measure M	323,000,000	52.4%	47.6%	FAIL
Anaheim Union High School District	Orange	Measure B	398,000,000	52.3%	47.7%	FAIL
Fullerton Joint Union High School District	Orange / Los Angeles	Measure K	310,000,000	51.9%	48.1%	FAIL
Rancho Santiago Community College District	Orange	Measure L	496,000,000	51.8%	48.2%	FAIL
Los Rios Community College District	Yolo / Solano / Placer / Sacramento / ElDorado	Measure E	650,000,000	51.8%	48.2%	FAIL
Wasco Union School District	Kern	Measure C	16,000,000	51.0%	49.0%	FAIL
Yuba Community College District	Yuba / Sutter / Yolo / Colusa / Butte / Placer / Glenn	Measure C	228,400,000	50.9%	49.1%	FAIL
Raymond-Knowles Union School District	Madera	Measure Q	1,500,000	50.8%	49.2%	FAIL
Wasco Union High School District	Kern	Measure A	38,950,000	50.6%	49.4%	FAIL
Sunol Glen Unified School District	Alameda	Measure O	9,500,000	50.6%	49.4%	FAIL
Raymond-Knowles Union School District	Madera	Measure P	1,500,000	50.3%	49.7%	FAIL
Poway Unified School District	San Diego	Measure P	448,000,000	50.2%	49.9%	FAIL
Mountain View School District	San Bernardino	Measure Z	33,000,000	49.7%	50.3%	FAIL
Clovis Unified School District	Fresno	Measure A	408,000,000	49.6%	50.4%	FAIL
Stanislaus Union School District	Stanislaus	Measure J	21,400,000	49.3%	50.7%	FAIL
Victor Elementary School District	San Bernardino	Measure D	4,800,000	49.2%	50.8%	FAIL
Fullerton Elementary School District	Orange	Measure J	198,000,000	48.4%	51.6%	FAIL
Rim of the World Unified School District	San Bernardino	Measure A	51,500,000	47.5%	52.5%	FAIL
Imperial Unified School District	Imperial	Measure P	30,000,000	46.8%	53.3%	FAIL
Newman-Crows Landing Unified School District	Stanislaus	Measure K	35,000,000	46.5%	53.5%	FAIL
Manteca Unified School District	San Joaquin	Measure R	260,000,000	46.4%	53.6%	FAIL
Chatom Union School District	Stanislaus	Measure O	10,700,000	46.1%	53.9%	FAIL
Merced Community College District	Merced / Fresno / Madera	Measure J	247,000,000	46.1%	53.9%	FAIL
Porterville Unified School Facilities Improve	Tulare	Measure L	33,400,000	46.0%	54.0%	FAIL
Brea Olinda Unified School District	Orange	Measure G	123,000,000	46.0%	54.0%	FAIL
Williams School District	Colusa	Measure A	19,000,000	45.9%	54.1%	FAIL
Cajon Valley Union School District	San Diego	Measure L	220,000,000	45.9%	54.1%	FAIL
Capistrano Unified School District School F	Orange	Measure I	300,000,000	45.8%	54.2%	FAIL
Riverside Community College District	Riverside	Measure A	715,000,000	45.6%	54.4%	FAIL
Hanford Elementary School District	Kings	Measure H	23,000,000	45.5%	54.5%	FAIL
Keppel Union School District	Los Angeles	Measure SF	17,900,000	45.4%	54.6%	FAIL
Jurupa Unified School District	Riverside	Measure E	192,000,000	45.3%	54.7%	FAIL
Cuddeback Union School District	Humboldt	Measure P	730,000	45.0%	55.0%	FAIL
Moorpark Unified School District	Ventura	Measure A	96,000,000	45.0%	55.0%	FAIL

School Bond Measures - 55% Approval

School District	County	Measure	Amount	YES%	NO%	
Colfax Elementary School District	Placer	Measure B	4,700,000	44.8%	55.2%	FAIL
Capistrano Unified School District School F	Orange	Measure H	120,000,000	44.2%	55.8%	FAIL
Trinity Alps Unified School District	Trinity	Measure F	16,670,000	44.1%	55.9%	FAIL
Lemoore Union High School District	Kings	Measure L	26,000,000	43.2%	56.8%	FAIL
Cuddeback Union School District	Humboldt	Measure Q	700,000	43.1%	56.9%	FAIL
Black Oak Mine Union School District	El Dorado	Measure H	29,868,000	42.8%	57.2%	FAIL
Wheatland Union High School District	Yuba	Measure L	16,500,000	42.6%	57.4%	FAIL
Sulphur Springs Union School District	Los Angeles	Measure US	78,000,000	42.6%	57.5%	FAIL
Salida Union School District	Stanislaus	Measure M	24,700,000	42.0%	58.0%	FAIL
Salida Union School District	Stanislaus	Measure L	20,000,000	42.0%	58.0%	FAIL
Eureka Union School District	Placer	Measure A	49,000,000	41.8%	58.2%	FAIL
Lassen View Union Elementary School Distr	Tehama	Measure F	2,700,000	41.8%	58.3%	FAIL
Lone Pine Unified School District	Inyo	Measure M	14,000,000	41.6%	58.4%	FAIL
Terra Bella Union School District	Tulare	Measure M	5,000,000	41.3%	58.7%	FAIL
Lakeside Union School District	San Diego	Measure R	33,000,000	41.2%	58.8%	FAIL
Penn Valley Unified School District	Nevada	Measure J	16,000,000	41.2%	58.8%	FAIL
San Marino Unified School District	Los Angeles	Measure S	200,000,000	41.0%	59.0%	FAIL
Morongo Unified School District	San Bernardino	Measure C	55,600,000	40.0%	60.0%	FAIL
Rescue Union School District	El Dorado	Measure G	75,000,000	39.8%	60.2%	FAIL
Morgan Hill Unified School District	Santa Clara	Measure I	900,000,000	39.1%	60.9%	FAIL
El Dorado Unified High School District	El Dorado	Measure A	120,000,000	38.6%	61.4%	FAIL
Palos Verdes Peninsula Unified School Dist	Los Angeles	Measure PV	389,385,000	38.1%	61.9%	FAIL
Saddleback Valley Unified School District	Orange	Measure M	495,000,000	37.5%	62.5%	FAIL
San Benito High School District	San Benito / Santa Clara	Measure L	30,000,000	36.8%	63.2%	FAIL
Gerber Union Elementary School District	Tehama	Measure E	4,000,000	36.5%	63.5%	FAIL
Patterson Joint Unified School District	Santa Clara / Stanislaus	Measure N	32,500,000	34.1%	65.9%	FAIL
Western Placer Unified School District	Placer	Measure D	29,000,000	33.1%	66.9%	FAIL
Beaumont Unified School District	San Bernardino / Riverside	Measure B	98,000,000	32.9%	67.1%	FAIL

School Bond Measures - Two-Thirds Vote

Agency Name	County		Amount (millions)	YES%	NO%	
Mountain View School District	Los Angeles	Measure M	56,000,000	69.4%	30.7%	PASS
Plumas Lake Elementary School District	Yuba	Measure M	30,000,000	52.7%	47.4%	FAIL



School Parcel Taxes ✓

There were twenty-eight school parcel taxes this election. Fourteen passed including all that were extensions of existing taxes otherwise scheduled to sunset.

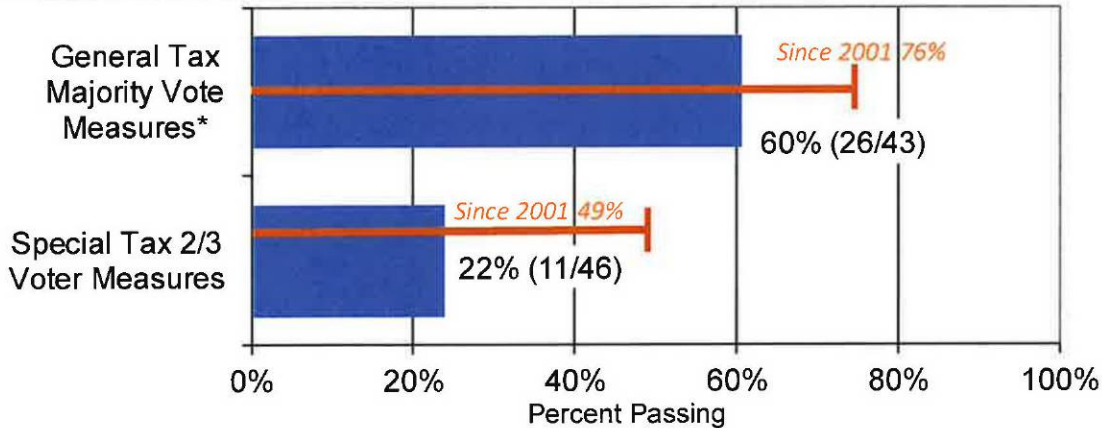
School Parcel Taxes (2/3 voter approval)

Agency Name	County		Rate	Sunset	YES%	NO%	
Berkeley Unified School District	Alameda	Measure H	\$0.091+/sf/yr extend	10 yrs	83.7%	16.3%	PASS
Albany Unified School District	Alameda	Measure B	\$130+/yr	6 yrs	83.2%	16.8%	PASS
Berkeley Unified School District	Alameda	Measure E	\$0.124+/sf/yr	12 yrs	80.5%	19.5%	PASS
Santa Cruz Elementary School District	Santa Cruz	Measure U	\$208/yr extend	none	78.5%	21.5%	PASS
Emery Unified School District	Alameda	Measure K	\$0.12/sf/yr	9 yrs	75.3%	24.8%	PASS
Santa Cruz High School District	Santa Cruz	Measure T	\$110/yr extend	none	73.3%	26.7%	PASS
Lafayette School District	Contra Costa	Measure L	\$290/yr	7 yrs	72.8%	27.2%	PASS
San Carlos School District	San Mateo	Measure N	by \$88 to \$296.60/yr	8 yrs	71.6%	28.4%	PASS
La Honda-Pescadero Unified School District	San Mateo	Measure M	\$130/yr extend	7 yrs	71.3%	28.7%	PASS
Moraga School District	Contra Costa	Measure M	\$192/yr	none	70.8%	29.2%	PASS
La Canada Unified School District	Los Angeles	Measure LC	\$450/yr extend	none	70.8%	29.2%	PASS
Davis Joint Unified School District Parcel Tax	Yolo / Solano	Measure G	\$198+/yr	none	67.3%	32.7%	PASS
Alameda Unified School District	Alameda	Measure A	\$318+/yr	6 yrs	67.1%	32.9%	PASS
West Sonoma County Union High School Dis	Sonoma	Measure B	\$79/parcel	8 yrs	66.8%	33.2%	PASS
Castro Valley Unified School District	Alameda	Measure I	\$96/yr	6 yrs	64.6%	35.4%	FAIL
Portola Valley School District	San Mateo	Measure P	\$581+/yr	8 yrs	64.5%	35.6%	FAIL
Burbank Unified School District	Los Angeles	Measure I	\$0.10/sf/yr	12 yrs	64.1%	35.9%	FAIL
Tamalpais Union High School District	Marin	Measure B	+\$190/yr to \$645	10 yrs	63.7%	36.3%	FAIL
Soquel Elementary School District	Santa Cruz	Measure V	\$96/yr	6 yrs	63.5%	36.5%	FAIL
Foothill-De Anza Community College District	Santa Clara	Measure H	\$48/yr	5 yrs	62.6%	37.4%	FAIL
Campbell Union School District	Santa Clara	Measure P	\$98/yr	9 yrs	61.3%	38.7%	FAIL
Cutler-Orosi Joint Unified School District	Tulare / Fresno	Measure K	\$38+/yr	none	61.0%	39.0%	FAIL
Cupertino Union School District	Santa Clara	Measure O	\$125/yr	5 yrs	59.7%	40.3%	FAIL
Campbell Union High School District	Santa Clara	Measure K	\$298/yr	8 yrs	59.5%	40.5%	FAIL
Union School District	Santa Clara	Measure Q	\$149/yr	6 yrs	57.7%	42.3%	FAIL
Oak Grove School District	Santa Clara	Measure S	\$132/yr	9 yrs	55.4%	44.6%	FAIL
Fremont Unified School District	Alameda	Measure L	\$296/yr	9 yrs	54.9%	45.1%	FAIL
Novato Unified School District	Marin	Measure A	+\$125/yr to \$376	10 yrs	54.6%	45.4%	FAIL

City, County and Special District Measures

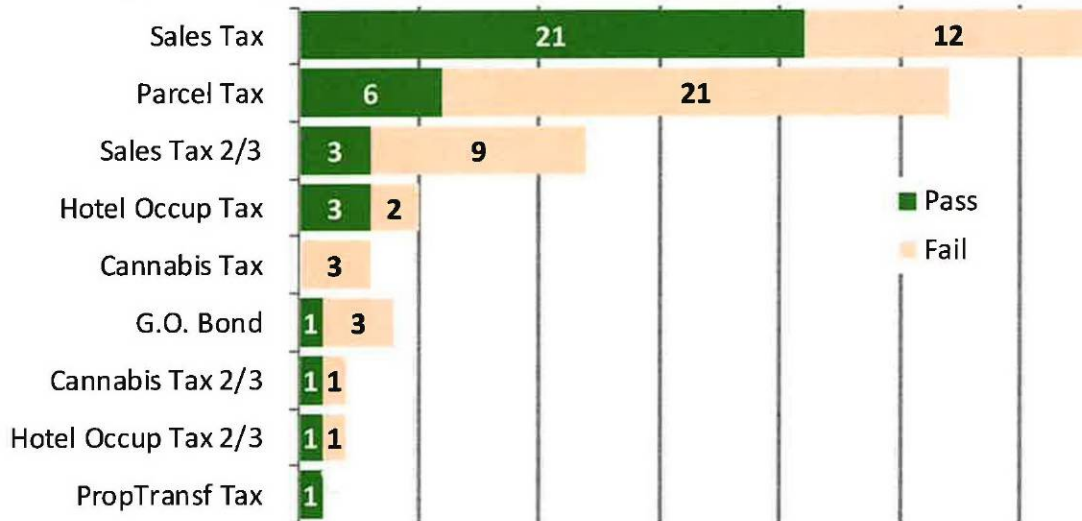
The passage rate of local non-school majority vote tax measures was also markedly lower in all categories compared to prior primary elections. Twenty-six of the 43 majority vote tax measures passed. Among the two-thirds vote city, county and special district special tax and bond measures, just 11 of 46 passed.

City / County / Special District Tax & Bond Measures March 2020



*Includes Measure C in Alameda County, an earmarked sales tax increase placed on the ballot by initiative.

City, County, Special District \$Measures March 2020



General Obligation Bonds ✓

Voters in San Francisco approved a property tax increase to fund a \$628.5 million bond for earthquake safety. The measure will increase property taxes by about \$15 per \$100,000 of property value. The three other general obligation bond measures failed to achieve the required two-thirds approval threshold.

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

Agency	County	Amount	Rate	YES%	NO%		
San Francisco	San Francisco	Measure B \$ 628,500,000	earthquake safety	\$15/\$100k	82.8%	17.2%	PASS
Alameda County Fire District	Alameda	Measure D \$ 90,000,000	fire/ems	\$16/\$100k	66.4%	33.6%	FAIL
Pleasant Hill Recreation and Park District	Contra Costa	Measure A \$ 63,500,000	parks/recreation	\$19/\$100k	60.3%	39.8%	FAIL
Antelope Valley Healthcare District	Los Angeles	Measure A \$ 350,000,000	medical	\$40/\$100k*	50.1%	49.9%	FAIL

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

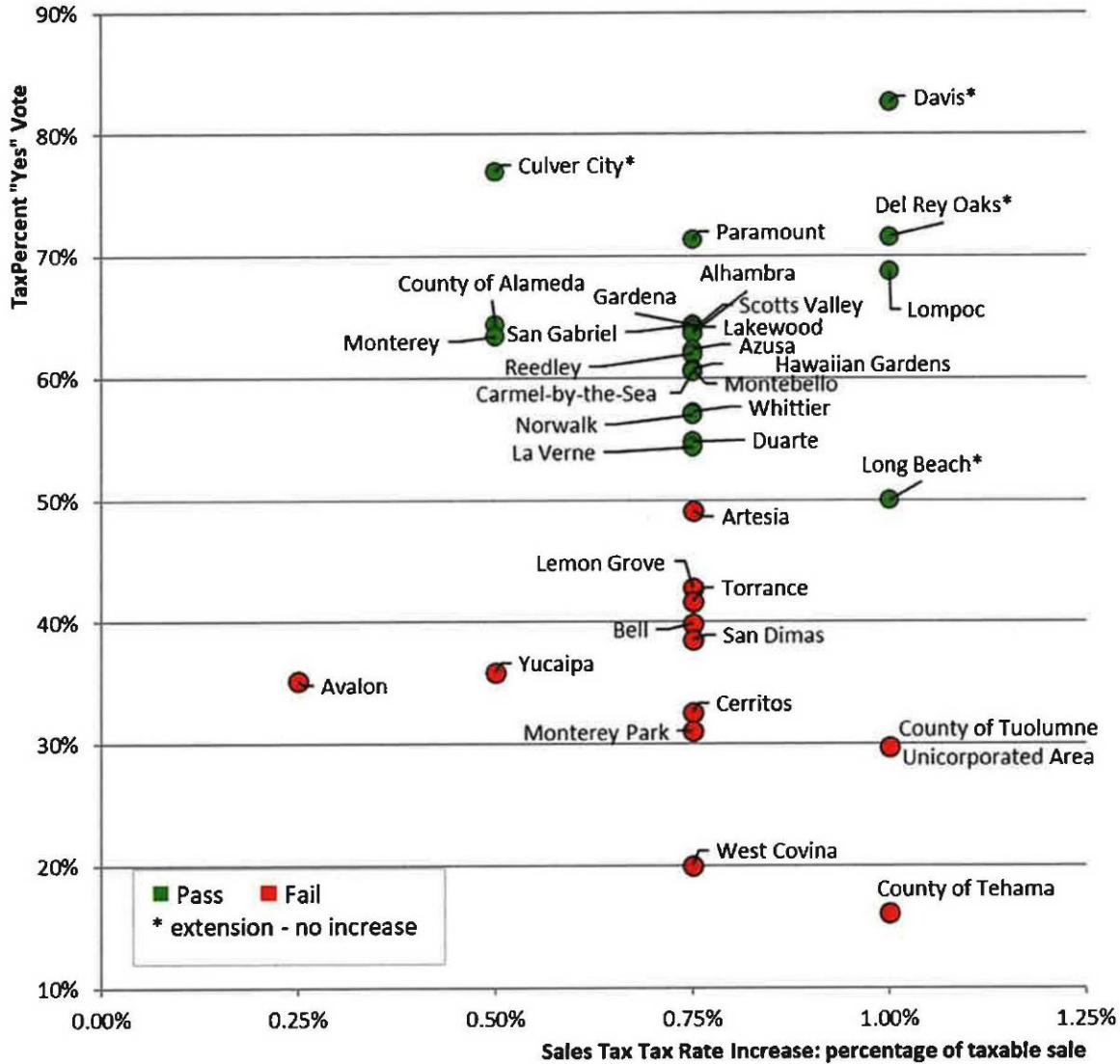
Voters in 30 cities considered general purpose majority vote add-on sales tax rates ranging from ½ percent to one percent. Twenty-one passed. Among the losing measures, Tehama County sought a countywide one percent tax for general purposes and Tuolumne County sought a one percent tax from its unincorporated areas for general support of services to those areas. Voters in Alameda County approved a majority vote citizens initiative for children's health. A companion advisory measure in Monterey Park was of no help getting that tax passed.

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

City	County	Measure	Rate	Sunset	YES%	NO%	
Davis	Yolo	Measure Q	1 cent	extend none	82.6%	17.4%	PASS
Culver City	Los Angeles	Measure CC	1/2 cent	extend 4/1/2033	76.9%	23.1%	PASS
Del Rey Oaks	Monterey	Measure F	1 cent	extend none	71.6%	28.4%	PASS
Paramount	Los Angeles	Measure Y	3/4 cent	none	71.4%	28.6%	PASS
Lompoc	Santa Barbara	Measure I	1 cent	15 yrs	68.7%	31.3%	PASS
Lakewood	Los Angeles	Measure L	3/4 cent	none	64.4%	35.6%	PASS
San Gabriel	Los Angeles	Measure SG	3/4 cent	none	64.3%	35.7%	PASS
Gardena	Los Angeles	Measure G	3/4 cent	none	64.3%	35.7%	PASS
Scotts Valley	Santa Cruz	Measure Z	by 3/4cent to 1.25	12yrs	64.0%	36.0%	PASS
Alhambra	Los Angeles	Measure AL	3/4 cent	none	63.7%	36.4%	PASS
Monterey	Monterey	Measure G	1/2 cent	9 yrs	63.4%	36.6%	PASS
Azusa	Los Angeles	Measure Z	3/4 cent	none	62.3%	37.7%	PASS
Reedley	Fresno	Measure B	3/4 cent	10 yrs	62.0%	38.0%	PASS
Hawaiian Gardens	Los Angeles	Measure HG	3/4 cent	none	60.7%	39.3%	PASS
Montebello	Los Angeles	Measure H	3/4 cent	none	60.6%	39.4%	PASS
Carmel-by-the-Sea	Monterey	Measure C	by 3/4 cent to 1.25	20 yrs	60.5%	39.5%	PASS
Whittier	Los Angeles	Measure W	3/4 cent	none	57.2%	42.8%	PASS
Norwalk	Los Angeles	Measure P	3/4 cent	none	57.0%	43.0%	PASS
Duarte	Los Angeles	Measure D	3/4 cent	none	54.9%	45.2%	PASS
La Verne	Los Angeles	Measure LV	3/4 cent	none	54.4%	45.6%	PASS
Long Beach	Los Angeles	Measure A	1 cent	extend none	50.0%	50.0%	PASS
Artesia	Los Angeles	Measure AA	3/4 cent	none	49.1%	50.9%	FAIL
Lemon Grove	San Diego	Measure S	3/4 cent	none	42.8%	57.3%	FAIL
Torrance	Los Angeles	Measure X	3/4 cent	none	41.6%	58.4%	FAIL
Bell	Los Angeles	Measure TT	3/4 cent	none	39.8%	60.2%	FAIL
San Dimas	Los Angeles	Measure SD	3/4 cent	none	38.5%	61.5%	FAIL
Yucaipa	San Bernardino	Measure E	1/2 cent	none	35.9%	64.1%	FAIL
Avalon	Los Angeles	Measure SS	1/4 cent	none	35.3%	64.8%	FAIL
Cerritos	Los Angeles	Measure C	3/4 cent	none	32.5%	67.5%	FAIL
Monterey Park	Los Angeles	Measure GG	3/4 cent	none	31.0%	69.0%	FAIL
County of Tuolumne Uninc	Tuolumne	Measure P	1 cent	none	29.7%	70.3%	FAIL
West Covina	Los Angeles	Measure WC	3/4 cent	none	20.0%	80.0%	FAIL
County of Tehama	Tehama	Measure G	1 cent	10 yrs	16.1%	83.9%	FAIL

Initiative measure

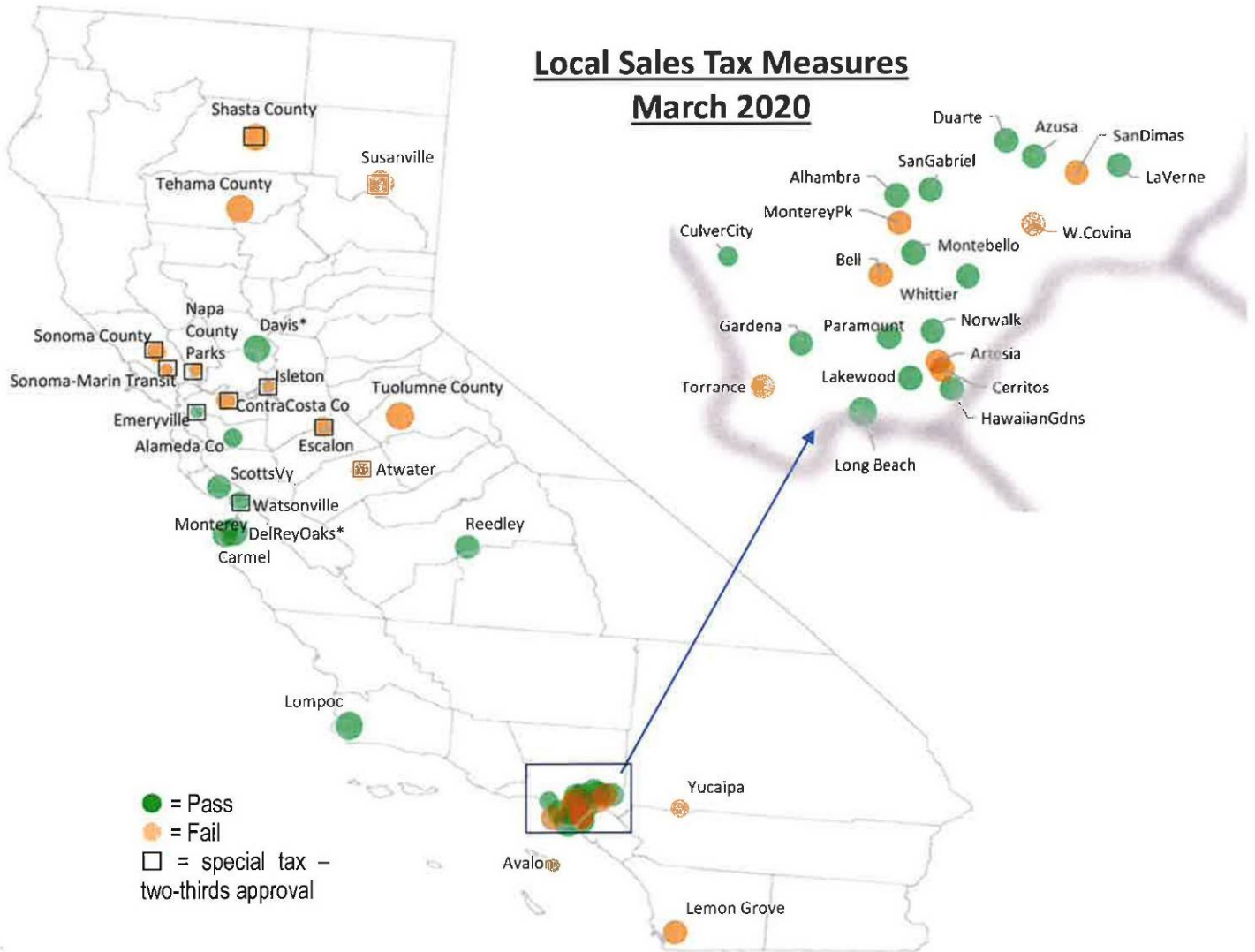
County of Alameda Alameda Measure C 1/2 cent children's health none 64.4% 35.7% PASS



Voters in five cities, three counties and two regional districts considered two-thirds vote special sales tax measures. Only the cities of Emeryville and Watsonville succeeded.

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

Agency Name	County	Measure	Rate	extend	Purpose	Sunset	YES%	NO%	Result
Watsonville	Santa Cruz	Measure Y	1/2 cent	extend	police/fire	none	77.8%	22.2%	PASS
Emeryville	Alameda	Measure F	1/4 cent		public safety, early childhood	none	74.5%	25.5%	PASS
County of Sonoma	Sonoma	Measure G	1/2 cent		fire / ems	none	64.8%	35.2%	FAIL
Napa County Regional Park and Open Space District	Napa	Measure K	1/4 cent		parks / open space	15 yrs	63.1%	36.9%	FAIL
Isleton	Sacramento	Measure D	1/4 cent		fire / ems	5 yrs	62.6%	37.4%	FAIL
Atwater	Merced	Measure O	by 1/2 cent to 1		police / fire	none	59.6%	40.4%	FAIL
Sonoma-Marin Area Rail Transit District	Marin / Sonoma	Measure I	1/4 cent		transit	30 yrs	55.2%	44.8%	FAIL
Escalon	San Joaquin	Measure S	1/2 cent		police	10 yrs	52.5%	47.5%	FAIL
County of Contra Costa	Contra Costa	Measure J	1/2 cent		transportation	35 yrs	51.7%	48.3%	FAIL
Susanville	Lassen	Measure N	1 cent		police/fire	none	51.5%	48.5%	FAIL
County of Shasta	Shasta	Measure A	1 cent		police / fire / DA	none	49.7%	50.3%	FAIL



Transient Occupancy Taxes ✓

There were seven Transient Occupancy Tax (Hotel Tax) measures, including five majority vote general purpose measures. The county of Mendocino accompanied its measure to extend its 10 percent tax to campgrounds and RV parks with an advisory measure to use the proceeds for fire services. In Mendocino County, the majority vote measure was accompanied by a passing advisory measure stipulating that the proceeds should be used for fire prevention and suppression services throughout the county.

Transient Occupancy Tax Tax Measures: Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Long Beach	Los Angeles	Measure B	by 1% to 7%	59.2%	40.8%	PASS
County of Mendocino	Mendocino	Measure D	10%	57.9%	42.2%	PASS
County of Siskiyou uninc a Siskiyou	Siskiyou	Measure A	by 4% to 12%	54.0%	46.0%	PASS
County of Tuolumne Uninc Tuolumne	Tuolumne	Measure Q	by 2% to 12%	46.4%	53.6%	FAIL
Artesia	Los Angeles	Measure BB	by 2.5% to 15%	46.5%	53.6%	FAIL

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

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Ojai	Ventura	Measure C	by 5% to 15%	83.1%	16.9%	PASS
San Diego	San Diego	Measure C	1.25%, 2.25% or 3.25%	65.2%	34.8%	FAIL

Cannabis – Local Excise Taxes ✓

Voters in two counties and two cities considered cannabis taxes on marijuana activities. The two competing Kern County measures and the Barstow measure also would have legalized retail cannabis sales and cultivation. El Monte's tax that did not involve the question of legalization passed. The others failed.

Cannabis Taxes - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
County of Kern	Kern	Measure D	3.75%	40.5%	59.5%	FAIL
County of Kern	Kern	Measure E	3.5%	42.5%	57.5%	FAIL
County of Trinity	Trinity	Measure A	7%gross Rcpts, \$0.85/sf cultivation	49.9%	50.1%	FAIL

Cannabis Taxes - Two-Thirds Vote Special Purpose

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
El Monte	Los Angeles	Measure PC	9%gross Rcpts, 6%cultivation	71.5%	28.5%	PASS
Barstow	San Bernardino	Measure F	15%gross Rcpts, \$30/sf cultivation	55.5%	44.5%	FAIL

Property Transfer Tax ✓

Voters in the City of San Jose approved a proposal to increase the city's Property Transfer Tax.

Property Transfer Taxes

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
San Jose	Santa Clara	Measure E	\$2m-\$5m: 0.75%, \$5m- \$10m: 1.0%, >\$10m: 1.5%	none	53.4%	46.6%	PASS

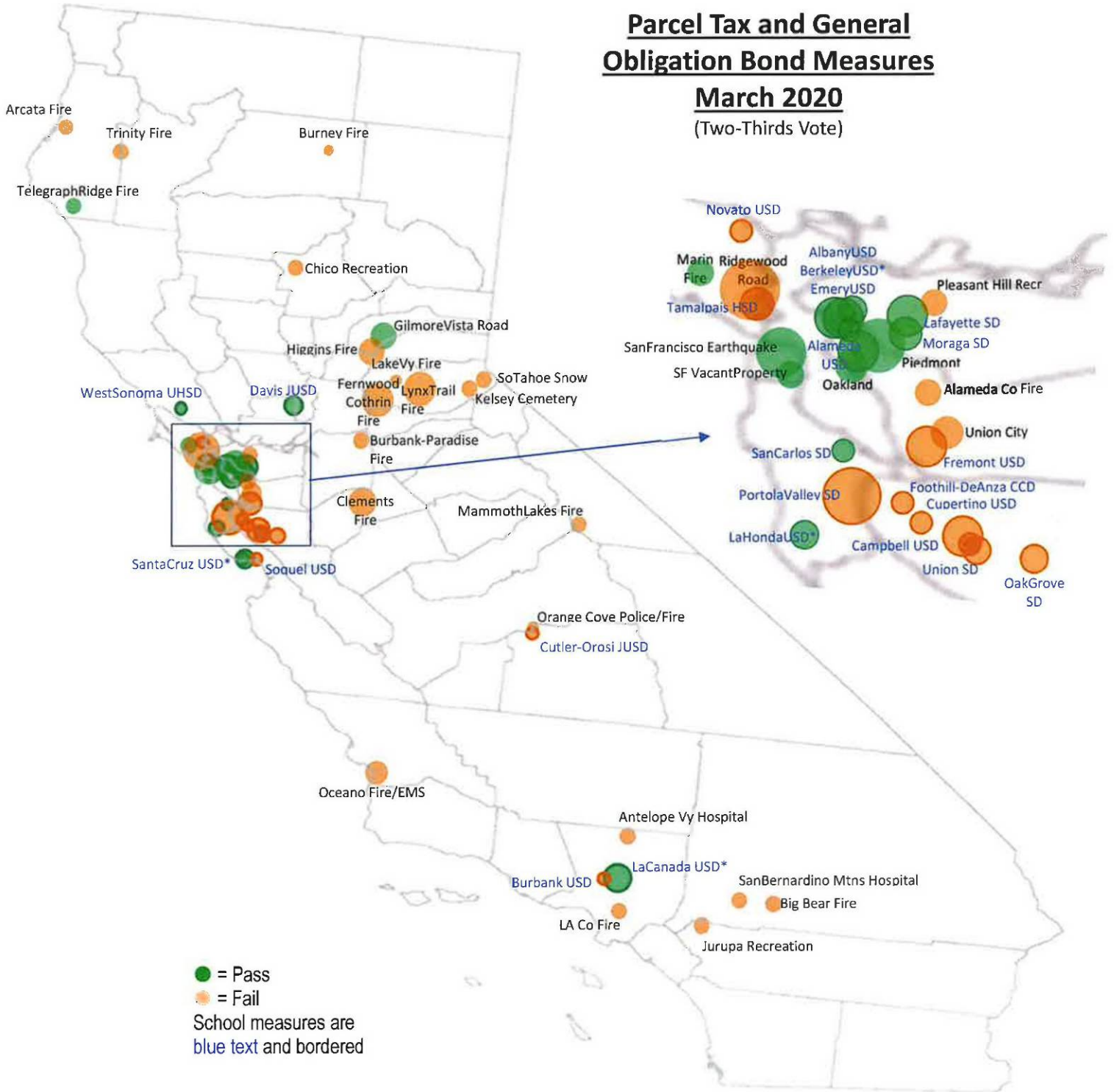
Parcel Taxes and Special Taxes (non-school) ✓

There were twenty-seven non-school parcel taxes including twenty-one special district measures. Six passed.

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

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>	<u>Purpose</u>	<u>sunset</u>	<u>YES%</u>	<u>NO%</u>	
Piedmont	Alameda	Measure T	\$383+/edu/yr	general	4 yrs	83.0%	17.0%	PASS
Telegraph Ridge Fire Protection District	Humboldt	Measure U	\$55/yr*	fire/ems		81.2%	18.8%	PASS
Gilmore Vista County Service Area	El Dorado	Measure J	+\$100 to \$270/yr	roads	none	72.3%	27.7%	PASS
Marin Wildfire Prevention Authority JPA	Marin	Measure C	10¢/sf/yr	fire / ems	10 yrs	70.3%	29.7%	PASS
San Francisco	San Francisco	Measure D	\$350+/sf/yr	small business assistance	none	70.1%	30.0%	PASS
Oakland	Alameda	Measure Q	\$148/yr	parks, mtc, homelessness	20 yrs	68.1%	31.9%	PASS
Oceano Community Services District	San Luis Obispo	Measure A	\$180+ / yr	fire / ems	none	66.1%	33.9%	FAIL
Mammoth Lakes Fire Protection District	Mono	Measure F	\$85+/rdu	fire / ems	none	65.3%	34.7%	FAIL
Ridgewood Avenue Permanent Road Division	Marin	Measure J	\$1,281/yr	roads	10 yrs (then to \$100/yr)	62.5%	37.5%	FAIL
Union City	Alameda	Measure U	\$168+/edu/yr	police/fire	8 yrs	62.5%	37.5%	FAIL
Arcata Fire Protection District	Humboldt	Measure R	\$118/yr*	fire / ems	20 yrs	61.9%	38.1%	FAIL
Lake Valley Fire Protection District	El Dorado	Measure B	\$52/yr	fire / ems	none	61.5%	38.5%	FAIL
Clements Rural Fire Protection District	San Joaquin	Measure Q	\$0.04/sf/yr	fire / ems	none	60.0%	40.0%	FAIL
Orange Cove	Fresno	Measure G	\$36/yr	police/fire	4yrs	59.5%	40.5%	FAIL
Fernwood Cothrin Ranch County Service Area	El Dorado	Measure K	+\$300 to \$450/yr	roads	none	59.3%	40.7%	FAIL
Higgins Fire Protection District	Nevada	Measure I	\$240+/yr	fire / ems	none	58.3%	41.7%	FAIL
San Bernardino Mountains Community Hospital District	San Bernardino	Measure H	\$80+/yr	hospital	none	57.7%	42.3%	FAIL
Burney Fire Protection District	Shasta	Measure B	\$46/yr	fire / ems	none	54.2%	45.8%	FAIL
County of Trinity	Trinity	Measure E	\$83/yr	ems		52.8%	47.2%	FAIL
Los Angeles County Fire District	Los Angeles	Measure FI	\$0.06+/sf/yr	fire / ems	none	52.5%	47.6%	FAIL
Burbank-Paradise Fire Protection District	Stanislaus	Measure P	\$275/yr	fire / ems	none	51.2%	48.8%	FAIL
Snow Removal Zone South Lake Tahoe County Service Area	El Dorado	Measure M	+\$60 to \$80/yr	roads	none	49.1%	50.9%	FAIL
Lynx Trail County Service Area	El Dorado	Measure L	+\$200 to \$500/yr	roads	none	47.0%	53.0%	FAIL
Kelsey Cemetery District	El Dorado	Measure C	\$8/yr	cemetery	10 yrs	48.3%	51.7%	FAIL
Chico Area Recreation and Park District	Butte	Measure A	\$85+/yr	parks / recreation	none	48.6%	51.4%	FAIL
Jurupa Area Recreation and Park District	Riverside	Measure H	\$30/yr	parks / recreation	none	43.2%	56.8%	FAIL
Big Bear Fire Authority JPA	San Bernardino	Measure I	\$0.06/sf/yr	fire / ems	none	41.6%	58.4%	FAIL

Parcel Tax and General Obligation Bond Measures March 2020 (Two-Thirds Vote)



Other Municipal Measures of Note ✓

Voters in Santa Paula changed their elected city treasurer and city clerk positions to be appointed by the city council. In El Segundo, the city council will now appoint the elected city treasurer. Similar proposals in four other cities failed.

Appointed City Clerk / City Treasurer / etc.

<u>Agency Name</u>	<u>County</u>			<u>YES%</u>	<u>NO%</u>	
El Segundo	Los Angeles	Measure T	appt treasurer	64.8%	35.2%	PASS
Santa Paula	Ventura	Measure D	appt treasurer & clerk	50.9%	49.1%	PASS
National City	San Diego	Measure H	appt treasurer, clerk	48.0%	52.0%	FAIL
Sonora	Tuolumne	Measure O	appt treasurer & clerk	46.0%	54.0%	FAIL
Torrance	Los Angeles	Measure J	appt treasurer	37.4%	62.6%	FAIL
Torrance	Los Angeles	Measure Q	appt clerk	37.1%	62.9%	FAIL
Oceanside	San Diego	Measure K	appt treasurer, clerk	24.8%	75.3%	FAIL

Voters in Oxnard approved a far-reaching citizens initiative restricting city council authority, imposing term limits and requiring various transparency and oversight rules. Indian Wells voters approved a measure limiting city council to two four-year terms.

Term limits

<u>Agency Name</u>	<u>County</u>		<u>YES%</u>	<u>NO%</u>	
Indian Wells	Riverside	Measure J	61.3%	38.7%	PASS
Oxnard	Ventura	Measure B	82.3%	17.7%	PASS

District elections was the topic in measures in Sunnyvale and Santa Clara.

District Elections

	<u>County</u>	<u>Proposal</u>	<u>YES%</u>	<u>NO%</u>	
Sunnyvale	Santa Clara	Measure B Shall Article VI of the City of Sunnyvale Charter be amended to establish "by-district" elections for six Council members required to be residents of a district and elected only by the voters of that district, and one Mayor who will be directly elected by all City voters; change term limits to permit service on the Council for three consecutive terms but only two as Council member or Mayor; and make other conforming amendments?	61.8%	38.2%	PASS
Santa Clara	Santa Clara	Measure C Shall the City Charter be amended to elect city council members by district, excepting the mayor, as follows: for the 2020 election to establish six districts for the election of one council member to represent each district; and, beginning in 2022 to establish three districts for the election of two council members to represent each district; and to require an independent redistricting committee?	38.5%	61.5%	FAIL

Orange County voters approved a measure requiring any tax measure placed on the ballot to receive approval by two thirds of the Board of Supervisors. Sacramento city voters rejected a ballot-box-budgeting initiative.

Other

	<u>County</u>	<u>Proposal</u>	<u>YES%</u>	<u>NO%</u>	
County of Orange	Orange	Measure A Vote Requirement to Propose Taxes to Voters for Approval. No Board of Supervisors sponsored proposal to impose, extend or increase a tax shall be presented at an election unless the ordinance or resolution proposing to impose, extend or increase such tax is approved by at least a two-thirds vote of the total members of the Board of Supervisors. As used in this section, the term "tax" shall mean both a "general tax" and a "special	78.4%	21.6%	PASS
Sacramento	Sacramento	Measure G Shall the measure amending the Sacramento City Charter to (1) require that 2.5% of the city's unrestricted revenues be set aside in a newly-established Sacramento Children's Fund, for 12 consecutive fiscal years beginning in 2021-2022, to be spent only on qualifying youth and child services; (2) require that the 2.5% be in addition to that which was expended on eligible youth and children services in fiscal year 2019-2020; and (3) establish a Fund Planning and Oversight Commission, be adopted?	44.6%	55.4%	FAIL

Some Reflection and Context

If you asked me (as some did) a year ago about the likely number of measures and success rate for this election, I would have estimated, based on prior presidential and gubernatorial primaries, far fewer measures on the ballot. I would also have estimated a much higher passage rate.

Interestingly, the number of measures that passed is actually higher in all categories except parcel taxes (city, county, special district and schools) which require two-thirds voter approval. In fact, the dollar volume of local school bonds, some \$6.620 billion, is a record for a spring primary election. Of course, that number is dwarfed by the total \$17.095 billion requested.

School Measures in California - Presidential and Gubernatorial

	June2008		June2010		June2012		June2014		June2016		June 2018		March 2020	
School ParcelTax 2/3	6/13	46.2%	16/22	72.7%	9/13	69.2%	5/5	100.0%	7/7	100.0%	10/11	90.9%	14/28	50.0%
School Bond 2/3	1/1	100.0%	/	0.0%	/	0.0%	1/1	100.0%	1/1	100.0%	0/2	0.0%	1/2	50.0%
School Bond 55%	25/32	78.1%	15/20	75.0%	25/34	73.5%	32/43	74.4%	41/45	91.1%	33/38	86.8%	43/119	36.1%
Total	32/46	69.6%	31/42	73.8%	34/47	72.3%	38/49	77.6%	49/53	92.5%	43/51	84.3%	58/149	38.9%

School Bonds in California - Presidential and Gubernatorial

	June2012	June2014	June2016	June 2018	March 2020
Approved	\$ 2.005	\$ 2.432	\$ 5.660	\$ 3.724	\$ 6.620
Requested	\$ 2.320	\$ 2.800	\$ 6.120	\$ 3.900	\$ 17.095

Indeed, on election night, with so many tax and bond measures falling short, I cautioned people to await the completion of the full count. Over recent elections, an increasing number of ballots have been counted after election night, ballots that are mailed in late or turned in at the polling places. This election, in fact, saw a record number and percentage of mail-in ballots dropped off or mailed on election day and provisional ballots, ballots that are not counted on election night but must await tallies by elections staff over subsequent weeks.

In prior elections, these late counted ballots have favored tax and bond measures strongly, swinging to passing many measures that were down by as much as five percent on election night. But this election, the late ballots, while generally more favorable to tax and bond measures than the election night results, were not as strongly so, swinging just 10 measures to passing out of over 40 that were failing by within five percent on election night.

It appears there was a change in the mood of voters in those closing days of February leading up to election day. Here's where I turn to public opinion research specialists like Fairbank, Maslin, Maullin, Metz & Associates (FM3) for insights.

MC

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Michael Coleman is a leading expert on California local government revenues, spending and financing. He is the creator of CaliforniaCityFinance.com, the California Local Government Finance Almanac, an online resource of data, analyses and articles on California municipal finance and budgeting.

FM3 RESEARCH:

NEGATIVE MARCH 2020 FINANCE MEASURE OUTCOMES THE RESULT OF A “PERFECT STORM”

Cumulative Impact of a Variety of Individual Factors Changed the Context of the Election

This comprehensive report by Michael Coleman on local ballot measure outcomes in California’s March 3rd, 2020 statewide primary election provides a vital service by helping all of us to understand an election that took place seven weeks ago, in a world that looked radically different from the one that we face today. California’s March 3rd election represented a dramatic departure from recent precedents in our state. From the sheer number of local tax and bond measures on the ballot (more than any previous primary election) and the historically small share of them that won approval from voters, to the first unsuccessful statewide school bond measure in a quarter century, last month’s election was exceptional.

WHAT MAY HAVE HAPPENED, AND WHAT HAVE WE LEARNED SO FAR?

What were the factors that contributed to the rejection of so many finance measures on the March 3rd primary ballot? While a complete picture of what occurred (and why) likely won’t be available until after ballot-counting has been completed and the final election results are certified by the State, FM3 and others have already begun conducting a variety of post-election voter opinion survey research that has yielded useful data. Some key findings from this research include:

- **An Increasingly Pessimistic Electorate:** In the leadup to the March primary, California voters held an increasingly negative outlook toward the state, driven largely by the affordable housing crisis, homelessness, the high cost of living, and a feeling of being overtaxed. In multiple surveys, we saw an alarming rise in “wrong track” numbers in the first few months of the year. Perceptions of the performance of many state and local elected leaders, including Governor Newsom, were also divided (though perception of Newsom has since shifted in a positive direction as a result of his handling of the Coronavirus crisis).
- **Tax Fatigue, Cost-of-Living & Accountability Concerns:** Among voters who cast their ballot against a local school bond measure in their community in the March election, opposition to high taxes (and increases to property taxes in particular), concern about the cost of living, and skepticism that bond funds would be used efficiently and as promised were the most frequently-cited reasons for their decision. While these concerns have always been present among some segment of the electorate, recent research has shown dramatic increases in concern about the cost of living – especially the cost of housing.
- **The Coronavirus & Its Early Economic Impacts:** In FM3 post-election research, Democrats, supporters of Bernie Sanders’ Presidential candidacy, voters of color (Latinos and Asian-Americans in particular), and voters in Los Angeles County were all more likely than other March voters to report that the emerging coronavirus situation impacted their decisions regarding who and what they voted for/against (14% among all March voters, 19% each among Democrats and Los Angeles County voters, 25% among Sanders supporters, and 28% each among Latinos and Asian-Americans, respectively). Further, a larger share (37%) of Democratic likely voters who did not cast a ballot in March indicated that concern about COVID-19 and going to polls was either a major or minor factor in their decision not to vote than either their GOP (20%) or independent (24%) counterparts. In addition to the virus itself, a stock market decline of roughly 3,600 points (approximately 12% of its peak value) over the final 19 days leading up to the election may have impacted voters’ perceptions

of their own financial circumstances – particularly the election-day voters who frequently form an integral part of pro-finance measure coalitions.

- **An Anticipated Surge in Democratic Voter Turnout that Failed to Materialize:** Predicted higher turnout among younger Democrats, progressives, and Latinos failed to materialize, and the March electorate appears to look more like a traditional primary (47% turnout in March 2020 vs. 45% turnout in the most recent prior presidential primary election in June 2016). A number of factors may have contributed to this, including the announcements of multiple Democratic candidates that they were ending their campaigns in the weeks before the primary. In our post-election research, 39% of high-propensity California Democratic voters who did not cast a ballot in the March election described “The candidate I supported for President dropped out of the race” as either a major or minor factor in their decision not to vote, compared with 20% of their non-voting GOP counterparts. Further, the extent and scale of Joe Biden’s sweeping victories across numerous East Coast and Midwestern states (which was becoming clear well before polls closed in California) may also have played a role by de-motivating Sanders supporters in California.
- **Long Lines at L.A. County Voting Centers:** The logistical problems encountered on election day in L.A. County appear to have had a negative impact on voter turnout. For the March 3rd election, the County deployed a new voting system for the first time that included new voting machines as well as fewer in-person polling stations in different locations than previous elections. The result was long lines on election day at many L.A. County vote centers, and 44% of likely L.A. County voters who did not cast a ballot in the March election described “Lines at the polling stations were too long” as either a major or minor factor in their decision not to vote - compared to nine percent of their peers in other areas of the State. While the impact of these dissuaded election-day voters not casting ballots is difficult to quantify, given the strong historic support for finance measures among election-day voters in L.A. County and throughout the state, it may well have had a meaningful impact on a variety of finance measures throughout the County.
- **New(ish) Legal Requirements for Local Measure Ballot Label Language Prescribed by AB-195:** Local bond measures, in particular, continued to experience significant reductions in support as a result of the additional financial language now required to be included in their 75-word ballot label as a result of legislation (AB-195) enacted in 2017. FM3’s research on local G.O. bond measures over the last three years has consistently documented a 10- to 13-percentage-point difference in voter support for the same measure depending on whether the measure’s ballot label is drafted using AB-195 compliant or pre-AB195 style wording, with agencies that feature more traditionally fiscally-conservative electorates frequently on the higher end of this range. The negative impact on voter support for local bond measures as a result of using AB-195 compliant ballot label language, as well as this language’s relatively greater impact in fiscally conservative areas (many of which featured one or more local bond measures on the March ballot) clearly played a contributing role in many of the primary’s finance measure outcomes.
- **A Sharper Dropoff in Support for Local Finance Measures Among Voters Outside of the State’s Largest Urban Centers:** Electorates within the nine-county San Francisco Bay Area and Los Angeles County have historically approved local finance measures at higher rates than their counterparts throughout the balance of the state in every recent election. For example, over the course of the three statewide primary elections preceding March 2020 (held in June 2014, June 2016, and June 2018), Bay Area and Los Angeles County

voters approved 91% of the local finance measures on their ballots, while the corresponding figure was 69% for the rest of the state. This year, while greater proportions of local finance measures failed than in recent elections within each of these geographic areas (SF Bay Area/L.A. County and California's 48 other counties, respectively), the gap in passage rates between these two areas widened, as Bay Area/L.A. County voters approved 56% of local finance measures on their ballots while voters throughout the balance of the state approved just 28%. This geographic asymmetry is clearly illustrated by the statewide maps of local school bonds and parcel tax measures prepared by Michael Coleman and featured in his report.

WHAT MIGHT THIS MEAN FOR NOVEMBER 2020?

Key to understanding and interpreting the March 2020 results is the fact that, between the Summer/Fall of 2019 when finance measures were planned, researched, drafted, and formally added to the ballot, and February/March when the ballots were cast, the context of the election changed. These changes occurred in ways particular to the various measures themselves, to the shape of the turnout, and then, in the final days and weeks before election day, with a health crisis and early warning market shock that may have altered views about the process of voting and the likelihood to support spending measures.

Today we are experiencing perhaps the biggest contextual shift during an election year in over three-quarters of a century. The virus and its consequences will profoundly change this November's election, including by making decisions about whether or not to go forward with ballot measures and, if so, how to plan and execute their associated public communications and outreach more dynamic and crucial than ever.

Many California local agencies have long been planning finance measures for the November 2020 election to address long-term fiscal needs. Further, given the structure of local government revenue in California, the present economic downturn will no doubt create a need for more revenue in additional communities, particularly when combined with the fiscal demands of responding to the COVID-19 pandemic. Understandably, many local leaders may be questioning whether this November's election is the right time to ask their community to consider additional local revenue, given the economic and public health outlook – regardless of the degree to which that additional revenue is needed.

We urge local leaders to preserve their options by delaying final decisions on whether to move forward with potential November 2020 finance measures for as long as possible (and ideally until the late summer placement deadline for local ballot measures), for at least two reasons. For one, while it may be a cliché that in today's 24-hour news cycle a few months is a political lifetime, the speed at which current events are unfolding regarding both the COVID-19 pandemic and the economy makes this truer today than perhaps ever before. There is no way for any of us to say with any degree of certainty under what economic and public health conditions the November 2020 election, or its leadup, will take place – other than that they will almost certainly be very different from the ones we face today. Furthermore, adverse economic conditions are also no guarantee of failure for local tax and bond measures, many of which continued to win approval from voters during the Great Recession and its immediate aftermath.

Though early planning (including research and public engagement) remain crucially important, by delaying final decisions regarding whether to place a finance measure on the November ballot until closer to the ballot placement deadline, local agencies can preserve their flexibility to adapt to rapidly changing circumstances. While

April 20, 2020



none of us know what the context for the November 2020 election will be, providing local officials the opportunity to make research-informed “go/no-go” decisions later this summer, when that context is likely to be clearer, can help lay the groundwork to generate much-needed additional revenue.

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Fairbank, Maslin, Maullin, Metz & Associates, Inc., or FM3 Research is a California-based company that has been conducting public policy-oriented opinion research since 1981. In addition to political surveys for candidate and ballot measure campaigns, FM3 conducts a broad range of opinion research to educate, influence, and better serve communities.

<https://fm3research.com>

Local Revenue Measure Results November 2020

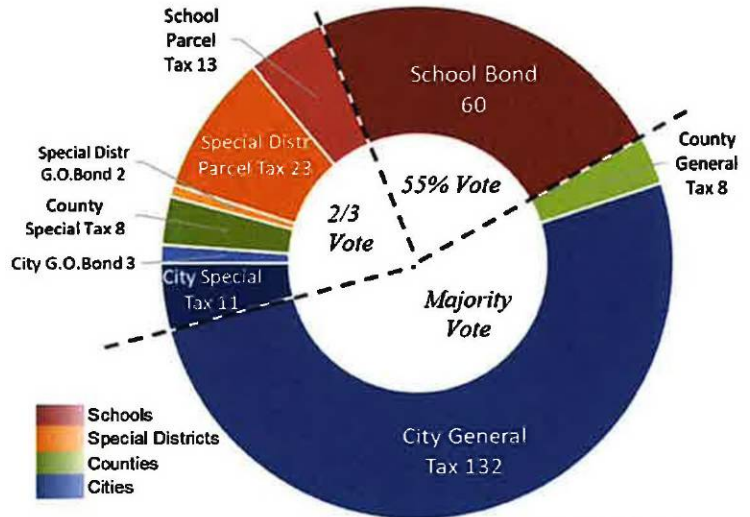
There were over 400 measures on local ballots in California for the November 3, 2020 election including 260 local tax and bond measures.

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 passed. These include a record 71 measures to increase local sales taxes, 20 lodging occupancy tax increases and 26 taxes on cannabis.

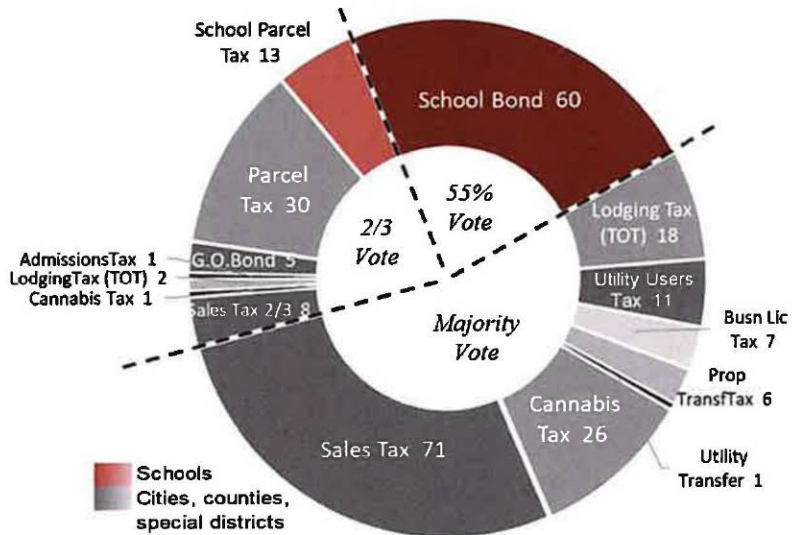
There were five city, county and special district general obligation bond measures seeking a total of \$1.9 billion in facility improvements for affordable housing, community pool improvements, a hospital, and fire stations. There were 30 city, county and special district parcel taxes, including 20 for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

After tallying nearly 18 million ballots, 198 of the 260 tax and bond measures passed. Local tax measures passed in similar proportions to prior general presidential and gubernatorial elections in California, with the exception that majority vote general purpose taxes from cities and counties fared somewhat better than in past elections.

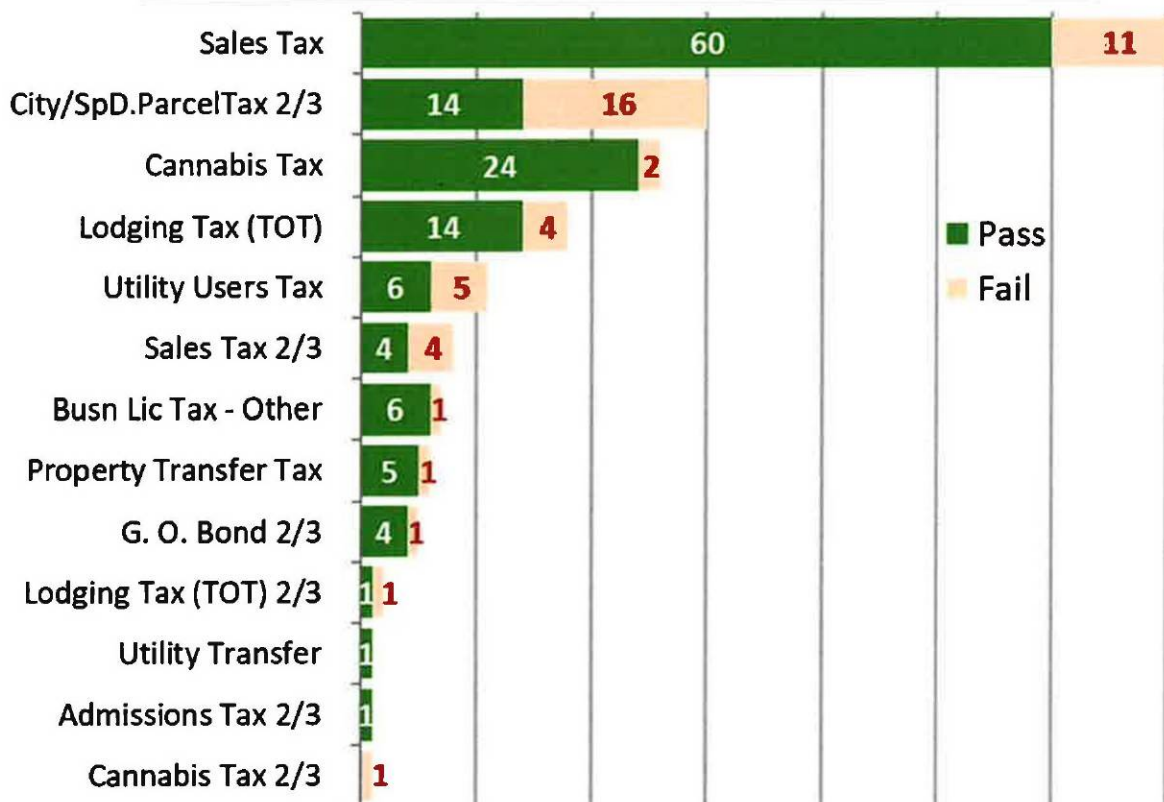
Local Revenue Measures November 2020

	Total	Pass	Passing%
City General Tax (Majority Vote)	132	108	82%
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 (2/3 vote)	25	13	52%
School Parcel Tax 2/3	13	10	77%
School Bond 55%	60	48	80%
Total	260	198	76%

Measure Outcome by Category

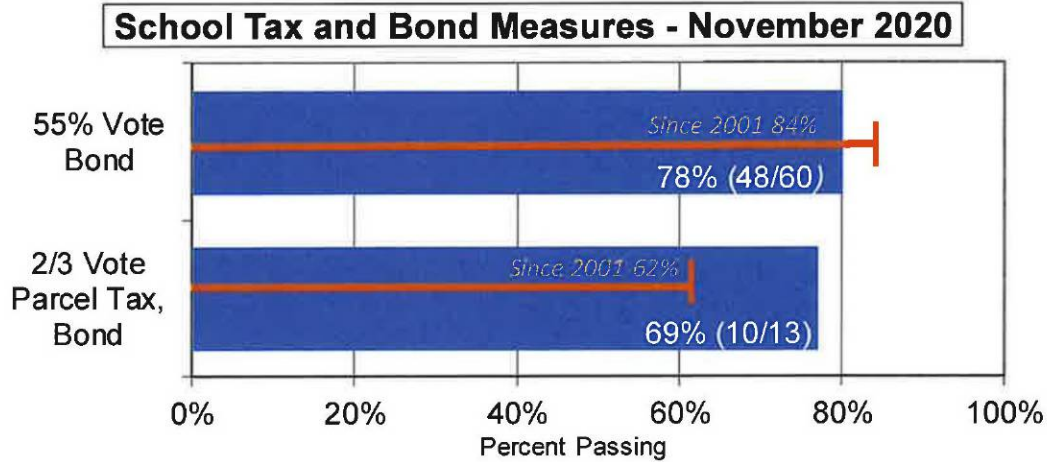
The common tax measure in this election was a majority vote general purpose transactions and use tax (sales tax) and there were more sales taxes approved than any other type. Sixty of the 71 general sales tax measures passed.

Passing and Failing Measures by Type November 2020



School Measures

There were 60 school bond measures this election, all requiring 55% voter approval. Overall, statewide, school bond measures succeeded similarly to the average passage rate since 2001: about 4 out of 5 pass. Voters this election approved \$12.168 billion of school bonds of the \$13.83 billion requested including a \$7 billion measure in the Los Angeles Unified School District.



School Bonds ✓

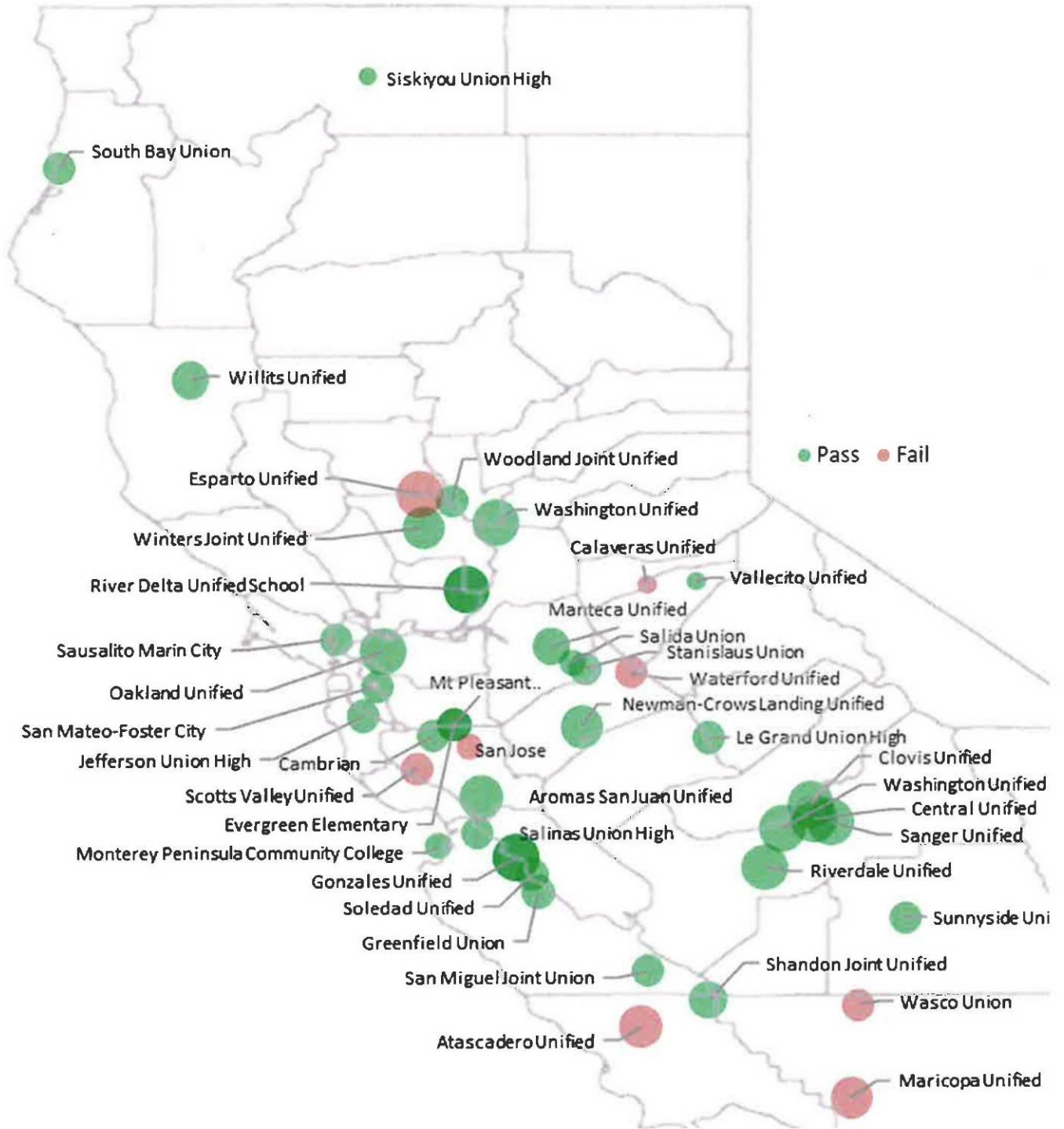
School District	County	Measure	Amount	Tax Rate	YES%	NO%	Result
Inglewood Unified School District	Los Angeles	Measure I	\$240m	\$60/\$100k	79.9%	20.1%	PASS
Oakland Unified School District	Alameda	Measure Y	\$735m	\$60/\$100k	77.7%	22.4%	PASS
Sausalito Marin City School District	Marin	Measure P	\$41.6m	\$30/\$100k	72.8%	27.3%	PASS
Calexico Unified School District	Imperial	Measure Q	\$47m	\$60/\$100k	71.5%	28.5%	PASS
Goleta Union School District	Santa Barbara	Measure M	\$80m	\$19/\$100k	71.5%	28.6%	PASS
Los Angeles Unified School District	Los Angeles	Measure RR	\$7billion	\$22/\$100k	71.2%	28.8%	PASS
Greenfield Union School District	Kern	Measure G	\$21m	\$30/\$100k	68.0%	32.0%	PASS
Bassett Unified School District	Los Angeles	Measure BB	\$50m	\$60/\$100k	66.9%	33.1%	PASS
Whittier Union High School District	Los Angeles	Measure AA	\$183.5m	\$30/\$100k	66.2%	33.8%	PASS
Riverdale Unified School District	Fresno / Kings	Measure J	\$25.9m	\$60/\$100k	65.3%	34.7%	PASS
Vallecito Unified School District	Calaveras	Measure I	\$2.8m	\$10/\$100k	65.2%	34.8%	PASS
Mt Pleasant Elementary School District	Santa Clara	Measure Q	\$12m	\$30/\$100k	64.8%	35.2%	PASS
Jefferson Union High School District	San Mateo	Measure Z	\$163m	\$30/\$100k	64.2%	35.8%	PASS
San Mateo-Foster City School District	San Mateo	Measure T	\$409m	\$30/\$100k	64.0%	36.0%	PASS
River Delta Unified School District SFID #1	Sacramento / Solano	Measure J	\$45.7m	\$60/\$100k	63.8%	36.2%	PASS
River Delta Unified School District SFID #2	Sacramento / Solano / Yolo	Measure K	\$14.6m	\$60/\$100k	63.6%	36.4%	PASS
Siskiyou Union High School District	Siskiyou	Measure K	\$3m	\$8/\$100k	63.5%	36.5%	PASS
La Mesa - Spring Valley School District	San Diego	Measure V	\$136m	\$24/\$100k	63.3%	36.7%	PASS
Monterey Peninsula Community College	Monterey	Measure V	\$230m	\$18/\$100k	62.9%	37.1%	PASS
Pasadena Unified School District	Los Angeles	Measure O	\$516.3m	\$45/\$100k	62.9%	37.1%	PASS

School Bond Measures*continued*

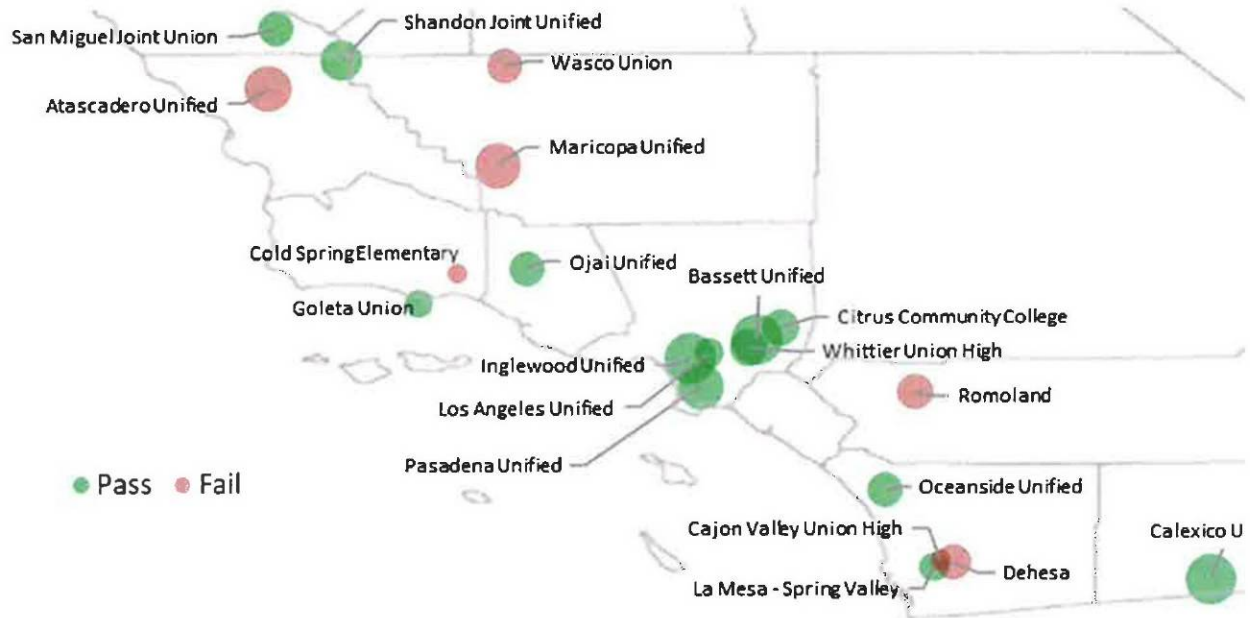
School District	County	Measure	Bond Amount	Tax Rate	YES%			
Cambrian School District	Santa Clara	Measure R	\$88m	\$30/\$100k	62.4%	37.6%	PASS	
Shandon Joint Unified School	Monterey / SLO	Measure H	\$4m	\$40/\$100k	62.2%	37.8%	PASS	
Gonzales Unified School District (F)	Monterey	Measure K	\$37m	\$60/\$100k	61.5%	38.5%	PASS	
Woodland Joint Unified School District	Yolo / Sutter	Measure Y	\$44.2m	\$24/\$100k	61.3%	38.7%	PASS	
Stanislaus Union School District	Stanislaus	Measure Y	\$21.4m	\$30/\$100k	61.3%	38.7%	PASS	
Oceanside Unified School District	San Diego	Measure W	\$160m	\$30/\$100k	61.2%	38.8%	PASS	
Winters Joint Unified School District	Yolo / Solano	Measure W	\$19m	\$49/\$100k	61.1%	38.9%	PASS	
Washington Unified School District	Yolo	Measure Z	\$150m	\$60/\$100k	60.8%	39.2%	PASS	
Salinas Union High School District	Monterey	Measure W	\$140m	\$30/\$100k	60.7%	39.3%	PASS	
Soledad Unified School District	Monterey	Measure N	\$13.75m	\$26/\$100k	60.6%	39.4%	PASS	
Ojai Unified School District	Ventura	Measure K	\$45m	\$27/\$100k	60.5%	39.5%	PASS	
South Bay Union School District	Humboldt	Measure D	\$5m	\$30/\$100k	60.3%	39.7%	PASS	
Clovis Unified School District	Fresno	Measure A	\$335m	\$60/\$100k	60.3%	39.7%	PASS	
Central Unified School District	Fresno	Measure D	\$120m	\$60/\$100k	60.1%	39.9%	PASS	
Willits Unified School District	Mendocino	Measure I	\$17m	\$40/\$100k	60.0%	40.0%	PASS	
Le Grand Union High School District	Merced	Measure S	\$6m	\$29/\$100k	60.0%	40.1%	PASS	
Newman-Crows Landing Unified School District	Stanislaus	Measure X	\$25.8m	\$48/\$100k	59.9%	40.1%	PASS	
Aromas San Juan Unified School District	Monterey / San Benito / S.Cruz	Measure O	\$30.5m	\$51/\$100k	59.8%	40.2%	PASS	
Washington Unified School District	Fresno	Measure K	\$46m	\$60/\$100k	59.5%	40.5%	PASS	
Sunnyside Union Elementary School District	Tulare	Measure O	\$2m	\$30/\$100k	59.1%	40.9%	PASS	
Gonzales Unified School District (F)	Monterey	Measure J	\$24.5m	\$60/\$100k	58.2%	41.8%	PASS	
Sanger Unified School District	Fresno	Measure C	\$150m	\$60/\$100k	57.9%	42.1%	PASS	
Citrus Community College	Los Angeles	Measure Y	\$298m	\$25/\$100k	57.4%	42.6%	PASS	
Manteca Unified School District	San Joaquin	Measure A	\$260m	\$45/\$100k	57.4%	42.6%	PASS	
Duarte Unified School District	Los Angeles	Measure S	\$79m	\$50/\$100k	57.1%	42.9%	PASS	
Salida Union School District	Stanislaus	Measure U	\$9.24m	\$20/\$100k	56.2%	43.8%	PASS	
Evergreen Elementary School District	Santa Clara	Measure P	\$80m	\$30/\$100k	56.2%	43.8%	PASS	
San Miguel Joint Union School District	Monterey / SLO	Measure I	\$6.2m	\$30/\$100k	55.1%	44.9%	PASS	
Waterford Unified School District	Stanislaus	Measure T	\$5.35m	\$30/\$100k	55.0%	45.0%	FAIL	
Atascadero Unified School District	San Luis Obispo	Measure C	\$40m	\$50/\$100k	54.4%	45.6%	FAIL	
Romoland School District	Riverside	Measure P	\$39m	\$30/\$100k	53.5%	46.5%	FAIL	
Cajon Valley Union High School District	San Diego	Measure T	\$125m	\$13/\$100k	53.3%	46.7%	FAIL	
Scotts Valley Unified School District	Santa Cruz	Measure A	\$49m	\$32/\$100k	52.9%	47.2%	FAIL	
San Jose - Evergreen CCD	Santa Clara	Measure J	\$858m	\$17.5/\$100k	52.7%	47.3%	FAIL	
Esparto Unified School District	Yolo	Measure X	\$19.9m	\$60/\$100k	52.5%	47.6%	FAIL	
Cold Spring Elementary School District	Santa Barbara	Measure L	\$7.8m	\$13/\$100k	52.2%	47.8%	FAIL	
Calaveras Unified School District	Calaveras	Measure H	\$32.8m	\$10/\$100k	51.1%	48.9%	FAIL	
Wasco Union School District	Kern	Measure H	\$16m	\$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	37.7%	62.3%	FAIL	*

* Waterford Unified School District's Measure T failed by just 6 votes.

School Bond Measures – November 2020



School Bond Measures – November 2020



School Parcel Taxes ✓

There were just 13 school parcel tax measures. Parcel taxes require two-thirds voter approval and 10 passed. The Fort Ross School District measure pulled into the “pass” column with the ballots counted after election eve.

School Parcel Taxes (2/3 vote)

<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%	PASS
Palo Alto Unified School District	Santa Clara	Measure O	\$836+/parcel	6yrs	78.5%	21.5%	PASS
Sebastopol Union School District	Sonoma	Measure N	\$76/parcel	8yrs	74.8%	25.3%	PASS
San Francisco Unified School District	San Francisco	Proposition J	from \$320 per parcel to \$288 per parcel	17.5 yrs	75.0%	25.0%	PASS
Fremont Union High School District	Santa Clara	Measure M	\$98/parcel	8yrs	74.3%	25.7%	PASS
Tamalpais Union High School District	Marin	Measure M	\$469+/parcel	9yrs	73.6%	26.4%	PASS
Mammoth Unified School District	Mono	Measure G	\$59/parcel	5yrs	73.6%	26.4%	PASS
Ventura Unified School District	Ventura	Measure H	\$59/parcel	4yrs	73.2%	26.8%	PASS
Franklin-Mckinley School District	Santa Clara	Measure K	\$72/parcel	5yrs	70.9%	29.1%	PASS
Fort Ross School District	Sonoma	Measure M	\$48/parcel	8yrs	67.3%	32.7%	PASS
Loma Prieta Joint Union Elementary School District	Santa Clara / Santa Cruz	Measure N	\$164/parcel	7yrs	64.6%	35.4%	FAIL
Campbell Union High School District	Santa Clara	Measure L	\$85/parcel	none	63.6%	36.4%	FAIL
San Jose - Evergreen CCD	Santa Clara	Measure I	\$18/parcel	9yrs	61.5%	38.5%	FAIL

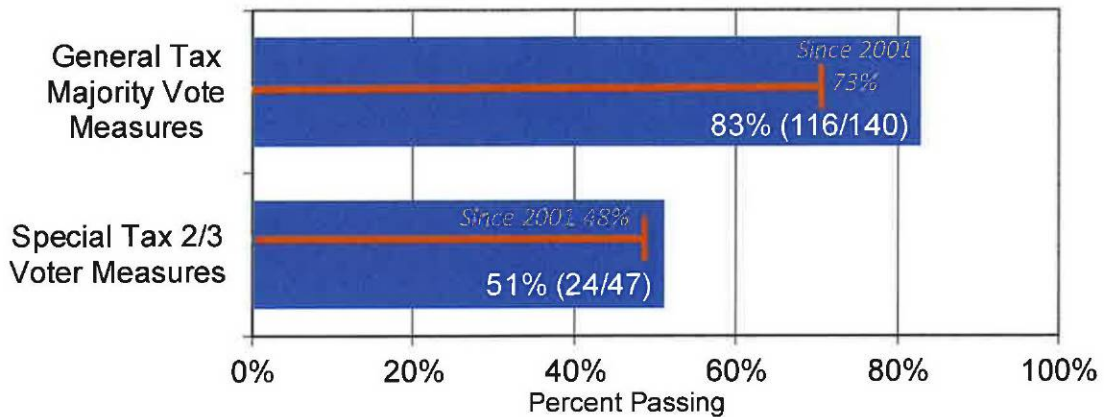
School Parcel Taxes – November 2020



City, County and Special District Measures

More non-school majority vote general tax measures passed than in prior years. Of the 140 majority vote tax measures, 116 (83%) passed. 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 - passed, similar to historic patterns.

City, County, Special District Tax and Bond Measures – November 2020



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. 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

City	County	Measure	Rate	incr/ex	Sunset	YES%	NO%	
San Pablo	Contra Costa	Measure S	1/2c for 5yrs, then	extend	10yrs	79.2%	20.8%	PASS
Wheatland	Yuba	Measure O	1/2 cent	extend	10yrs	78.3%	21.7%	PASS
Cotati	Sonoma	Measure S	1 cent	extend	none	74.5%	25.5%	PASS
Beverly Hills	Los Angeles	Measure RP	3/4 cent*	increase	none	74.1%	25.9%	PASS
Trinidad	Humboldt	Measure E	3/4 cent	extend	4yrs	73.8%	26.2%	PASS
West Hollywood	Los Angeles	Measure E	3/4 cent	increase	none	73.6%	26.4%	PASS
Daly City	San Mateo	Measure Q	1/2 cent	increase	none	72.3%	27.7%	PASS
Bishop	Inyo	Measure P	1 cent	increase	none	72.3%	27.7%	PASS
Santa Rosa	Sonoma	Measure Q	1/2 cent	extend	10yrs	71.8%	28.2%	PASS
Guadalupe	Santa Barbara	Measure N	by 3/4c to 1c		none	70.9%	29.1%	PASS
South El Monte	Los Angeles	Measure ES	1/4 cent	increase	none	70.6%	29.4%	PASS
Imperial Beach	San Diego	Measure I	1 cent	increase	none	70.2%	29.8%	PASS
Exeter	Tulare	Measure P	1 cent	increase	none	69.8%	30.2%	PASS
Fortuna	Humboldt	Measure G	3/4 cent	extend	8yrs	69.7%	30.3%	PASS
Commerce	Los Angeles	Measure VS	1/4 cent	increase	none	69.5%	30.5%	PASS

*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."

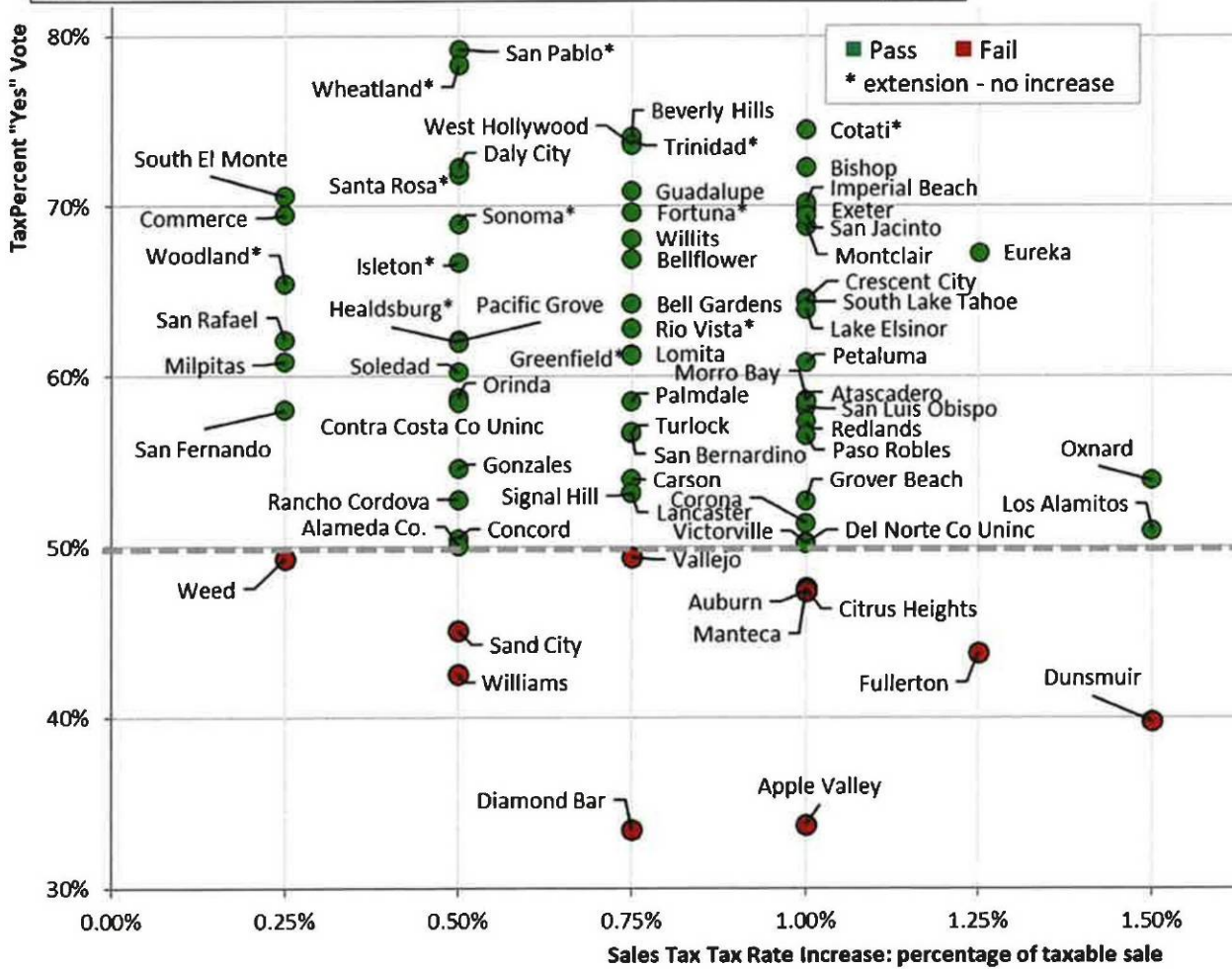
Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval

City	County	Measure	Rate	incr/ex	Sunset	YES%	NO%	
San Jacinto	Riverside	Measure V	1 cent	increase	none	69.5%	30.5%	PASS
Sonoma	Sonoma	Measure V	1/2 cent	extend	none	68.9%	31.1%	PASS
Montclair	San Bernardino	Measure L	1 cent	increase	none	68.8%	31.2%	PASS
Willits	Mendocino	Measure K	3/4 cent	increase	10yrs	68.1%	31.9%	PASS
Eureka	Humboldt	Measure H	1 1/4 cent	increase	none	67.3%	32.7%	PASS
Bellflower	Los Angeles	Measure M	3/4 cent	increase	none	66.9%	33.1%	PASS
Isleton	Sacramento	Measure L	1/2 cent	extend	5yrs	66.7%	33.3%	PASS
Woodland	Yolo	Measure R	1/4 cent	extend	10yrs	65.4%	34.6%	PASS
Crescent City	Del Norte	Measure S	1 cent	increase	none	64.5%	35.5%	PASS
South Lake Tahoe	El Dorado	Measure S	1 cent	increase	none	64.4%	35.6%	PASS
Bell Gardens	Los Angeles	Measure A	3/4 cent	increase	none	64.3%	35.7%	PASS
Lake Elsinor	Riverside	Measure Z	1 cent	increase	none	64.0%	36.0%	PASS
Rio Vista	Solano	Measure O	3/4 cent	extend	5yrs	62.8%	37.2%	PASS
San Rafael	Marin	Measure R	1/4 cent	increase	9yrs	62.2%	37.8%	PASS
Pacific Grove	Monterey	Measure L	by 1/2c to 1 1/2c	increase	none	62.1%	37.9%	PASS
Healdsburg	Sonoma	Measure T	1/2 cent	extend	none	62.0%	38.0%	PASS
Lomita	Los Angeles	Measure L	3/4 cent	increase	none	61.3%	38.7%	PASS
Greenfield	Monterey	Measure T	3/4 cent	extend	6yrs	61.2%	38.8%	PASS
Milpitas	Santa Clara	Measure F	1/4 cent	increase	8yrs	60.9%	39.1%	PASS
Petaluma	Sonoma	Measure U	1 cent	increase	none	60.8%	39.2%	PASS
Soledad	Monterey	Measure S	1/2 cent	increase	none	60.3%	39.7%	PASS
Orinda	Contra Costa	Measure R	by 1/2 cent to 1 c	increase	20yrs	58.7%	41.3%	PASS
Atascadero	San Luis Obisp.	Measure D	1 cent	increase	none	58.6%	41.4%	PASS
Morro Bay	San Luis Obisp.	Measure E	1 cent	increase	none	58.6%	41.5%	PASS
Palmdale	Los Angeles	Measure AV	3/4 cent	increase	none	58.5%	41.5%	PASS
County of Contra Costa		Measure X	1/2 cent	increase	20yrs	58.5%	41.6%	PASS
San Luis Obispo	San Luis Obisp.	Measure G	by 1c to 1 1/2 c	increase	none	58.2%	41.8%	PASS
San Fernando	Los Angeles	Measure SF	by 1/4c to 3/4c	increase	none	58.0%	42.0%	PASS
Redlands	San Bernardino	Measure T	1 cent	increase	none	57.4%	42.7%	PASS
San Bernardino	San Bernardino	Measure S	by 3/4c to 1c	increase	none	56.7%	43.3%	PASS
Turlock	Stanislaus	Measure A	3/4 cent	increase	none	56.7%	43.3%	PASS
El Paso de Robles	San Luis Obisp.	Measure J	1 cent	increase	12yrs	56.6%	43.4%	PASS
Gonzales	Monterey	Measure X	by 1/2c to 1 cent	increase	20yrs	54.6%	45.4%	PASS
Carson	Los Angeles	Measure K	3/4 cent	increase	none	54.0%	46.0%	PASS
Oxnard	Ventura	Measure E	1 1/2 cents	increase	none	53.9%	46.1%	PASS
Lancaster	Los Angeles	Measure LC	3/4 cent	increase	none	53.2%	46.8%	PASS
Signal Hill	Los Angeles	Measure R	3/4 cent	increase	none	53.2%	46.9%	PASS
Rancho Cordova	Sacramento	Measure R	1/2 cent	increase	none	52.8%	47.2%	PASS
Grover Beach	San Luis Obisp.	Measure F	1 cent	increase	none	52.7%	47.3%	PASS
Corona	Riverside	Measure X	1 cent	increase	none	51.4%	48.6%	PASS
Los Alamitos	Orange	Measure Y	1 1/2 cent	increase	none	51.0%	49.1%	PASS
Concord	Contra Costa	Measure V	by 1/2 cent to 1 c	increase	none	50.5%	49.5%	PASS

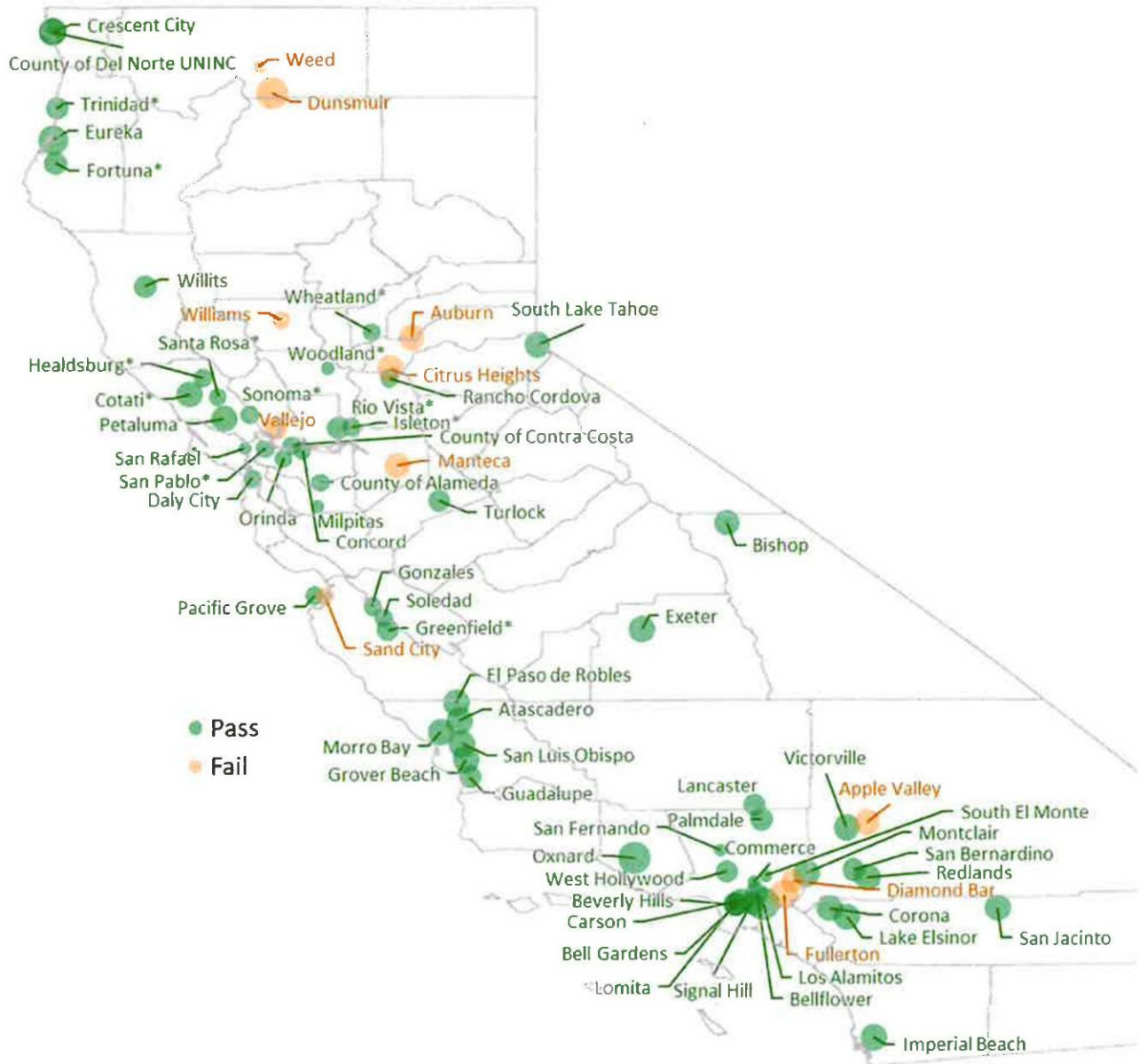
Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval

City	County	Measure	Rate	incr/ex	Sunset	YES%	NO%	
County of Del Norte	UNINC	Measure R	1 cent	increase	none	50.2%	49.8%	PASS
Victorville	San Bernardino	Measure P	1 cent	increase	none	50.2%	49.8%	PASS
County of Alameda		Measure W	1/2 cent	increase	10yrs	50.1%	49.9%	PASS
Vallejo	Solano	Measure G	3/4 cent	increase	none	49.4%	50.6%	FAIL
Weed	Siskiyou	Measure M	1/4 cent	increase	none	49.3%	50.7%	FAIL
Manteca	San Joaquin	Measure Z	1 cent	increase	none	47.6%	52.4%	FAIL
Citrus Heights	Sacramento	Measure M	1 cent	increase	none	47.5%	52.5%	FAIL
Auburn	Placer	Measure S	1 cent	increase	7yrs	47.4%	52.6%	FAIL
Sand City	Monterey	Measure U	by 1/2c to 1 1/2c	increase	none	45.2%	54.8%	FAIL
Fullerton	Orange	Measure S	1 1/4 cent	increase	none	43.8%	56.2%	FAIL
Williams	Colusa	Measure B	by 1/2 cent to 1 c	increase	none	42.6%	57.5%	FAIL
Dunsmuir	Siskiyou	Measure H	1 1/2 cents	increase	none	39.8%	60.2%	FAIL
Apple Valley	San Bernardino	Measure O	1 cent	increase	none	33.7%	66.3%	FAIL
Diamond Bar	Los Angeles	Measure DB	3/4 cent	increase	none	33.5%	66.5%	FAIL

Transactions and Use Tax Measures – General Purpose



Transactions and Use Tax Measures – General Purpose – November 2020

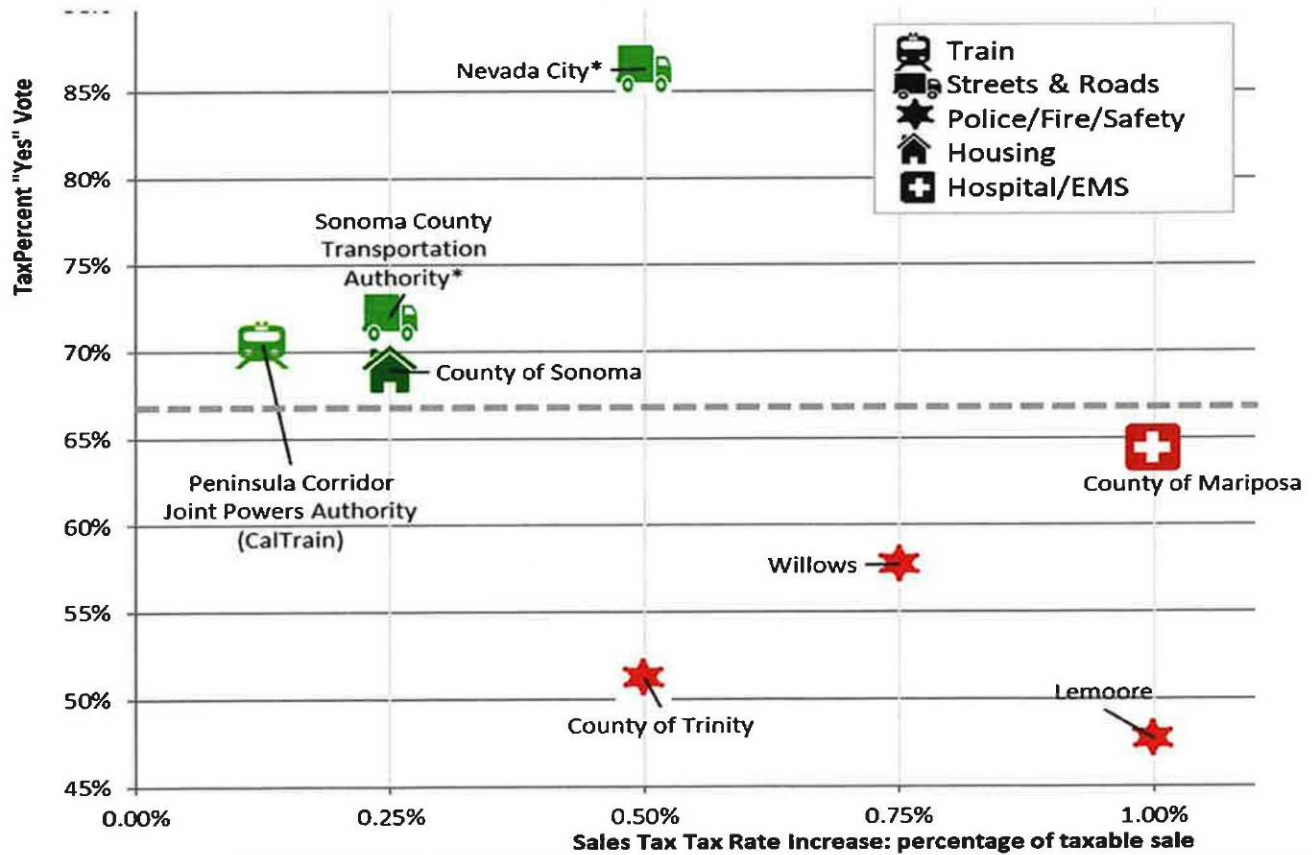


There were eight add-on sales tax measures earmarked for specific purposes including two extensions of previously approved rates three countywide measures for transportation improvements. Voters in San Francisco, San Mateo, and Santa Clara counties approved a 1/8 percent tax for CalTrain. Four measures, 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>Rate</u>		<u>Sunset Use</u>		<u>YES%</u>	<u>NO%</u>	
Nevada City	Nevada	Measure M	1/2 cent	extend	none	streets	88.1%	12.0%	PASS
Sonoma County Transportation	Sonoma	Measure DD	1/4 cent	extend	20yrs	transportation	72.0%	28.0%	PASS
Penninsula Corridor JPA (CalTrain)	San Francisco / San Mateo / Santa Clara	Measure RR	1/8 cent	increase	30 yr	rail	70.4%	29.6%	PASS
County of Sonoma		Measure O	1/4 cent	increase	10yrs	aff housing / homeless	68.1%	31.9%	PASS
County of Mariposa		Measure	1 cent	increase	none	hospital/ems	64.4%	35.6%	FAIL
Willows	Glenn	Measure H	3/4 cent	increase	none	fire/ems	57.7%	42.3%	FAIL
County of Trinity		Measure K	1/2 cent	increase		Sherriff/DA/Probation	51.2%	48.8%	FAIL
Lemoore	Kings	Measure K	1 cent	increase	7yrs	police/fire	47.7%	52.3%	FAIL

Transactions and Use Tax Measures – Special Purpose



Transient Occupancy (Lodging) Taxes ✓

There were 22 measures to increase Transient Occupancy (Lodging) Taxes (TOT), including 20 for general purposes (majority approval) and two two-thirds vote special taxes. The small central valley towns of Farmersville and Tulelake, among the few cities in California not to have a TOT, failed in their proposals for new taxes.

Transient Occupancy Tax Tax Measures - Majority Vote General Use

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
Truckee	Nevada	Measure K	by 2% to 12%	84.5%	15.5%	PASS
Pismo Beach	San Luis Obispo	Measure B	by 1% to 11%	80.8%	19.2%	PASS
Novato	Marin	Measure Q	by 2% to 12%	77.1%	22.9%	PASS
San Mateo	San Mateo	Measure W	by 2% to 14%	76.1%	23.9%	PASS
Santa Clara	Santa Clara	Measure E	by 4% to 13.5%	75.1%	24.9%	PASS
Half Moon Bay	San Mateo	Measure U	by 3% to 15%	74.0%	26.0%	PASS
Monterey	Monterey	Measure Y	by 2% to 12%	73.2%	26.8%	PASS
San Bruno	San Mateo	Measure X	by 2% to 14%	72.6%	27.4%	PASS
Hayward	Alameda	Measure NN	by 5.5% to 14%	72.2%	27.8%	PASS
Chino Hills	San Bernardino	Measure M	by 2% to 12%	64.9%	35.1%	PASS
Malibu	Los Angeles	Measure T	by 3% to 15%	59.2%	40.8%	PASS
Sutter Creek	Amador	Measure B	by 2% to 12%	58.4%	41.6%	PASS
Sonora	Tuolumne	Measure T	by 2% to 12%	56.8%	43.2%	PASS
County of Tuolumne		Measure U	by 2% to 12%	54.2%	45.8%	PASS
Farmersville	Tulare	Measure Q	10% new	49.0%	51.0%	FAIL
Porterville	Tulare	Measure S	by 4% to 12%	47.5%	52.6%	FAIL
Pico Rivera	Los Angeles	Measure TT	by 5% to 15%	42.8%	57.2%	FAIL
Tulelake	Siskiyou	Measure O	8% new	34.5%	65.5%	FAIL

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

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Sunset Use</u>	<u>YES%</u>	<u>NO%</u>	<u>Pass/F</u>
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

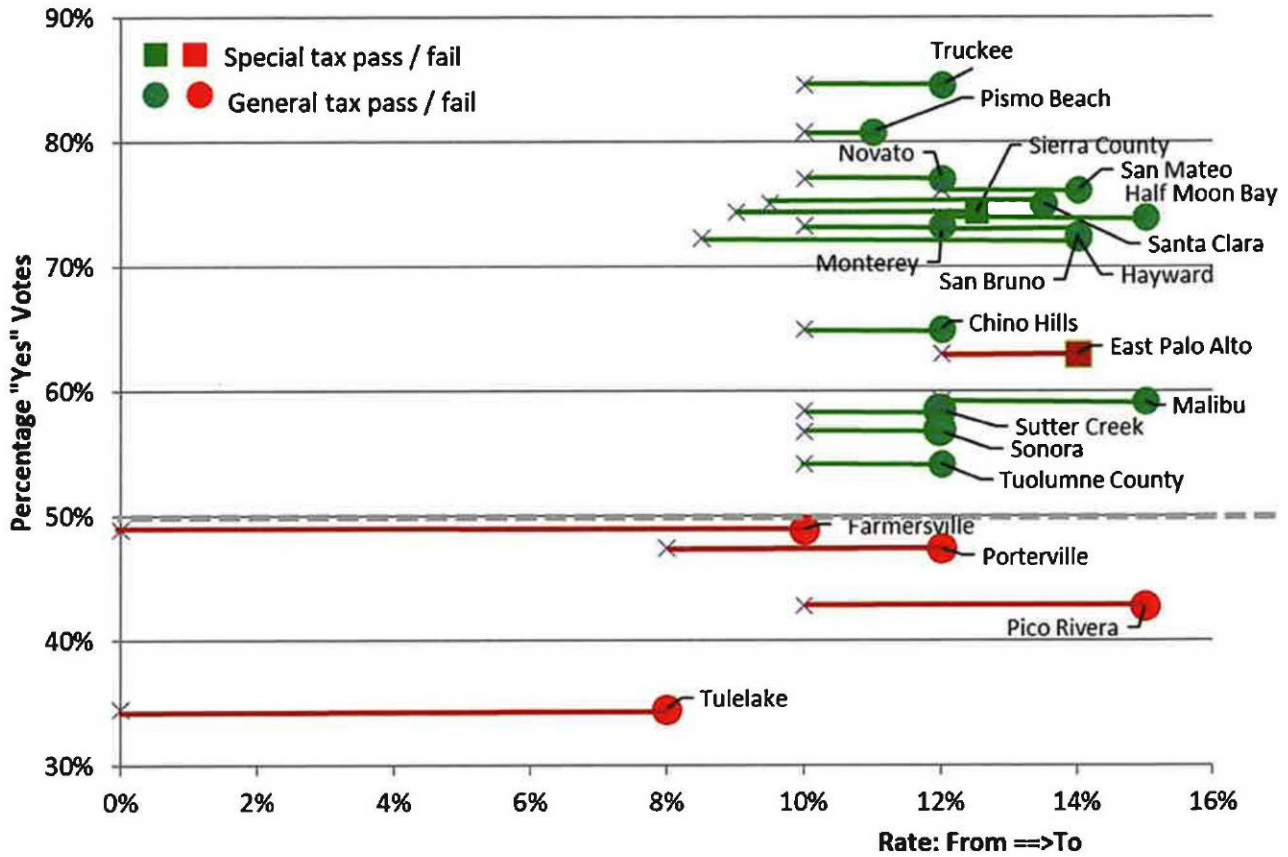
Admissions Tax ✓

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

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

Transient Occupancy (Lodging) Tax Measures- November 2020



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." That measure is failing narrowly.

Cannabis Taxes - Majority Vote General Purpose

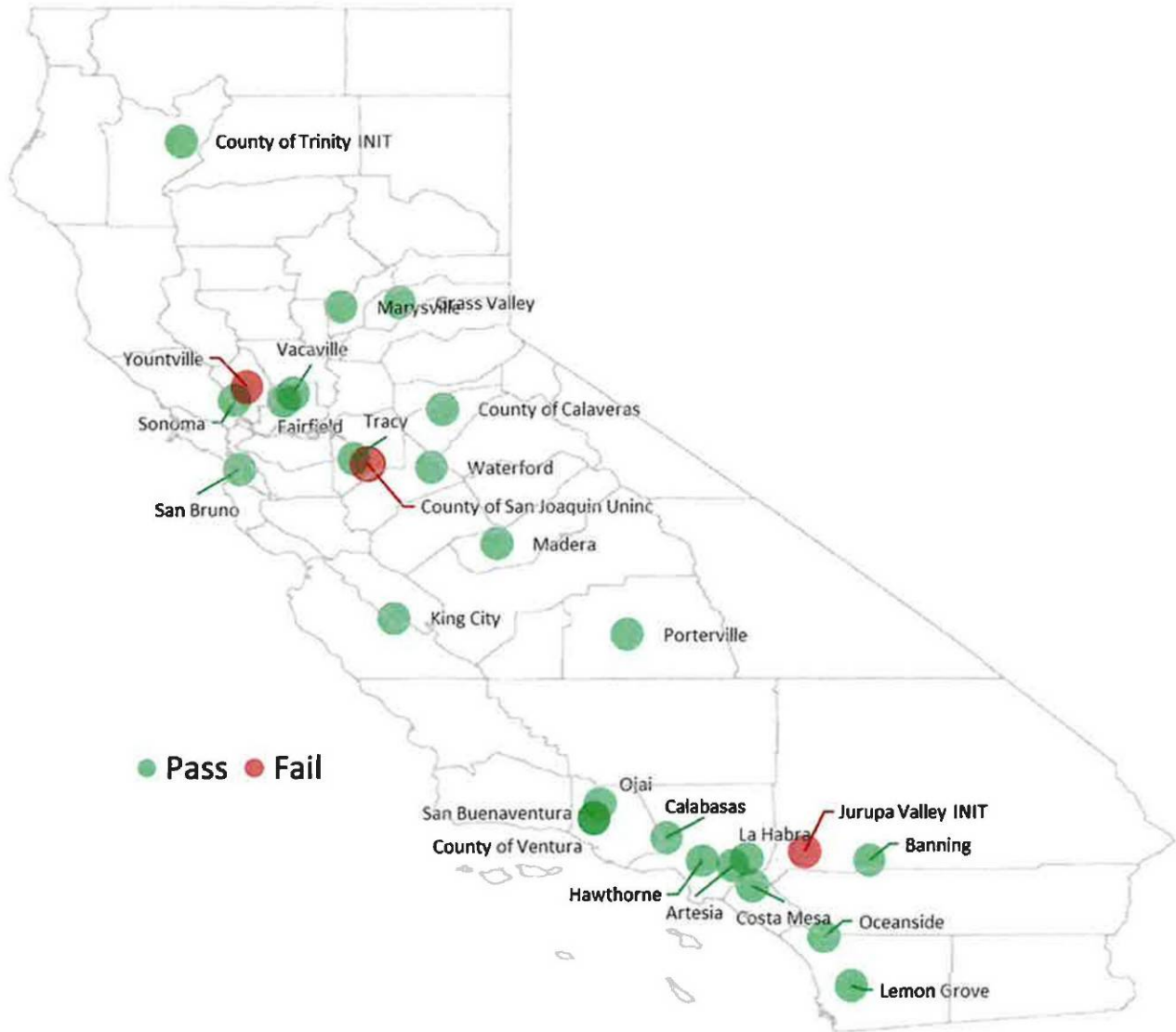
Agency Name	County		Rate	YES%	NO%	
Sonoma	Sonoma	Measure X	4%grossRcpts	77.8%	22.2%	PASS
County of Trinity	INIT	Measure G	2.5%grossRcpts	72.0%	28.0%	PASS
Lemon Grove	San Diego	Measure J	8%grossRcpts	71.9%	28.1%	PASS
San Buenaventura	Ventura	Measure I	8%grossRcpts	71.9%	28.2%	PASS
King City	Monterey	Measure P	5%grossRcpts	71.4%	28.6%	PASS
La Habra	Orange	Measure W	to6%grossRcpts	70.5%	29.5%	PASS
Ojai	Ventura	Measure G	3%grossRcpts	69.2%	30.8%	PASS
Banning	Riverside	Measure L	10%grossRcpts	68.6%	31.4%	PASS
Artesia	Los Angeles	Measure Q	15%grossRcpts	67.5%	32.5%	PASS
Madera	Madera	Measure R	6%grossRcpts	67.0%	33.0%	PASS
Fairfield	Solano	Measure C	6%grossRcpts	66.6%	33.4%	PASS
Costa Mesa	Orange	Measure Q	4%to7%grossRep	66.0%	34.0%	PASS
Vacaville	Solano	Measure V	6%grossRcpts	65.6%	34.4%	PASS
San Bruno	San Mateo	Measure S	10%grossRcpts	64.1%	35.9%	PASS
County of Calaveras		Measure G	4%to7%grossRep	64.1%	35.9%	PASS
Hawthorne	Los Angeles	Measure CC	5%grossRcpts	63.7%	36.3%	PASS
Marysville	Yuba	Measure N	6%grossRcpts	63.4%	36.6%	PASS
Tracy	San Joaquin	Measure W	6%grossRcpts	63.3%	36.8%	PASS
Calabasas	Los Angeles	Measure C	10%grossRcpts	63.0%	37.0%	PASS
Oceanside	San Diego	Measure M	6%grossRcpts	61.8%	38.2%	PASS
Grass Valley	Nevada	Measure N	8%grossRcpts	60.3%	39.7%	PASS
Porterville	Tulare	Measure R	10%grossRcpts	59.1%	40.9%	PASS
Waterford	Stanislaus	Measure S	15%grossRcpts	58.6%	41.4%	PASS
County of Ventura		Measure O	4%grossRcpts	57.2%	42.8%	PASS
Jurupa Valley	INIT Riverside	Measure U	6%grossRcpts	48.5%	51.5%	FAIL
Yountville	Napa	Measure T	3%grossRcpts	32.8%	67.2%	FAIL

Cannabis Taxes - Two-Thirds Vote Special Purpose

Agency Name	County		Rate	YES%	NO%	
County of San Joaquin	Uninc	Measure X	3.5to8%grossRcpt	64.6%	35.4%	FAIL

*An initiative measure legalizing cannabis businesses in Solana Beach would have "authorized" a 1.5 percent "sales tax." As structured in the citizen drafted initiative, the tax would have been illegal and could not have been implemented. It is not included here. The measure failed.

Cannabis Tax Measures – November 2020



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

Agency	County	Measure	YES%	NO%	
San Jose	Santa Clara	Measure H	73.5%	26.5%	PASS
To fund general San José services, including fire protection, disaster preparedness, 911 emergency response, street repair, youth programs, addressing homelessness, and supporting vulnerable residents, shall an ordinance be adopted increasing the cardroom tax rate from 15% to 16.5% , applying the tax to third party providers at these rates: up to \$25,000,000 at 5%; \$25,000,001 to \$30,000,000 at 7.5%; and over \$30,000,000 at 10%, increasing card tables by 30, generating approximately \$15,000,000 annually, until repealed?					
Richmond	Contra Cost	Measure U	72.5%	27.5%	PASS
To maintain quality of life in Richmond by continuing certain City services, including 911 emergency response, pothole/street repair, homeless/youth services and other general services, shall an ordinance amending the City's business tax to charge businesses 0.06% to 5.00% of gross receipts, and other rates as stated , with the highest rates on cannabis, firearm and the biggest businesses, providing approximately \$9.5 million annually until ended by voters, be adopted?					
San Francisco		Proposition F	68.3%	31.7%	PASS
Shall the City eliminate the payroll expense tax ; permanently increase the registration fee for some businesses by \$230-460, decreasing it for others; permanently increase gross receipts tax rates to 0.105-1.040%, exempting more small businesses ; permanently increase the administrative office tax rate to 1.61% ; if the City loses certain lawsuits, increase gross receipts tax rates on some businesses by 0.175-0.690% and the administrative office tax rate by 1.5%, and place a new 1% or 3.5% tax on gross receipts from commercial leases, for 20 years; and make other business tax changes ; for estimated annual revenue of \$97 million?					
San Francisco		Proposition I	65.2%	34.8%	PASS
Shall the City place an additional tax permanently on some businesses in San Francisco when their highest-paid managerial employee earns more than 100 times the median compensation paid to their employees in San Francisco, where the additional tax rate would be between 0.1%-0.6% of gross receipts or between 0.4%-2.4% of payroll expense for those businesses in San Francisco, for an estimated revenue of between \$60-140 million a year?					
Berkeley	Alameda	Measure GG	58.8%	41.2%	PASS
Shall an ordinance enacting a tax on users of Transportation Network Companies for prearranged trips originating in Berkeley, at a rate of 50 cents per trip for private trips and 25 cents per trip for pooled trips , regardless of the number of passengers on the trip, which is estimated to generate \$910,000 annually for general municipal services in the City of Berkeley until January 1, 2041, be adopted?					
Long Beach	Los Angeles	Measure US	58.5%	41.5%	PASS
To provide funding for community healthcare services; air/water quality and climate change programs; increase childhood education/ youth programs; expand job training opportunities; and maintain other general fund programs, shall a measure be adopted increasing Long Beach's general oil production tax from 15¢ to maximum 30¢ per barrel , subject to annual adjustments, generating approximately \$1,600,000 annually, until ended by voters, requiring audits/ local control of funds?					
Lynwood	Los Angeles	Measure LH	46.2%	53.8%	FAIL
To protect, maintain and enhance vital public safety services, infrastructure needs including streets, utility maintenance, park and recreation services including programs for youth and seniors, and other essential services, shall the City of Lynwood impose a three percent (3%) privilege tax on the gross receipts of for-profit hospitals operating within the City of Lynwood? All funds to be deposited in Lynwood general fund.					

Property Transfer Taxes ✓

Voters in six charter cities considered increasing their taxes on transfers of real estate. Voters in the wealthy enclave of Piedmont turned down their Measure TT.

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%	PASS
San Francisco	San Francisco	Proposition I	by 2.75%to5.5% for \$10m-\$25mAV, by3%to6% for	58.0%	42.0%	PASS
Albany	Alameda	Measure CC	by\$3.50 to \$15/\$1000AV	57.9%	42.1%	PASS
San Leandro	Alameda	Measure VV	by\$5to \$11/\$1000AV	54.2%	45.8%	PASS
Culver City	Los Angeles	Measure RE	1.5% on \$1.5m+, 3% on \$3m+, 4% \$10m+	53.3%	46.7%	PASS
Piedmont	Alameda	Measure TT	by\$4.50 to \$17.50/\$1000AV	47.8%	52.3%	FAIL

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

<u>City</u>	<u>County</u>		<u>Rate</u>		<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
South Pasadena	Los Angeles	Measure U	7.5% tele,electr,gas,video,wa	extend	none	77.3%	22.7%	PASS
Newark	Alameda	Measure PP	3.25% tele,electr,gas,video	extend	9yrs	71.7%	28.3%	PASS
County of Alameda	UNINC	Measure V	6.5% tele, electr, gas	extend	to 6/30/2033	69.1%	30.9%	PASS
Albany	Alameda	Measure DD	by 2.5%to9.5% electr, gas, 7.5% on water	increase	none	58.0%	42.0%	PASS
Union City	Alameda	Measure WW	5% tele,electr,gas,video	increase	8yrs	56.9%	43.1%	PASS
Cloverdale	Sonoma	Measure R	3% tele, electr, gas, video	extend	none	53.4%	46.6%	PASS
Hawthorne	Los Angeles	Measure UU	by 2.5%to7.5% tele,electr,gas,video,water	increase	none	47.8%	52.2%	FAIL
Berkeley	Alameda	Measure HH	by 2.5%to10% electr,gas	increase	none	47.0%	53.0%	FAIL
Brawley	Imperial	Measure R	4% to video*	expand		28.6%	71.4%	FAIL
Calipatria	Imperial	Measure T	5% tele, clectr, gas, water, trash, sewer, catv	increase	none	24.8%	75.2%	FAIL
Pomona	Los Angeles	Measure PA	by 0.75%to 9.75% tele,elect,gas,video,water	increase		14.6%	85.5%	FAIL

Utility Transfer Taxes ✓

Voters in Pasadena authorized the continued transfer of 12% of annual revenue from their electric utility to support general fund services such as police, fire, paramedics and parks.

Utility Transfer Taxes

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

General Obligation Bonds ✓

There were five non-school general obligation bond measures totaling \$1.9 billion. Four passed. In all, \$1.0 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	Amount	Use	Rate	YES%	NO%	
San Francisco		Proposition A \$487.5m	housing, homeless	\$14/\$100k	71.1%	28.9%	PASS
Piedmont	Alameda	Measure UU \$19.5m	community pool	\$26/\$100k	68.5%	31.5%	PASS
Alameda County Fire	Alameda	Measure X \$90m	fire/ems	\$16/\$100k	67.7%	32.3%	PASS
Washington Township Health Care District	Alameda	Measure XX \$425m	hospital	\$10/\$100k	67.2%	32.8%	PASS
San Diego	San Diego	Measure A \$900m	housing, homeless	\$21/\$100k	57.6%	42.5%	FAIL

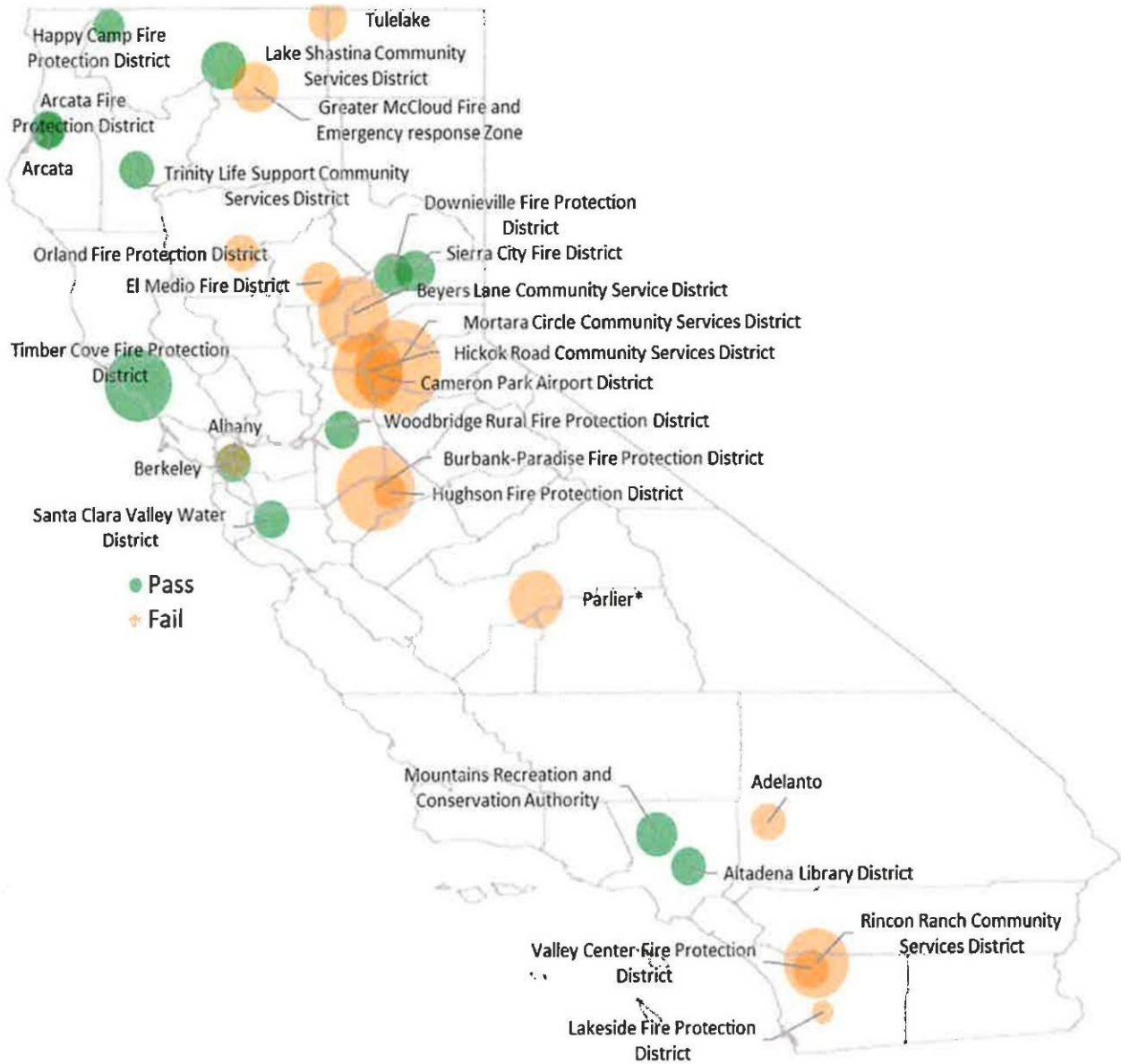
Parcel Taxes – Non-School ✓

There were 30 parcel tax measures for a variety of public services. Fourteen passed. 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	Amount	Purpose	sunse	YES%	NO%	
Mountains Recreation and Conservativ	Los Angeles	Measure HH \$68/parcel	fire	10yrs	83.1%	16.9%	PASS
Santa Clara Valley Open Space Authori	Santa Clara	Measure T \$24/parcel	parks/open spac	none	81.8%	18.2%	PASS
Arcata	Humboldt	Measure A \$37/parcel	park/wildlands	none	78.4%	21.6%	PASS
Arcata Fire Protection District	Humboldt	Measure F \$118/parcel \$192rural	fire	6/30/30	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	74.2%	25.8%	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	73.4%	26.6%	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	70.7%	29.3%	PASS
Downieville Fire Protection District	Sierra	Measure G \$60/parcel	fire/ems	none	70.1%	29.9%	PASS
Happy Camp Fire Protection District	Siskiyou	Measure D \$39/parcel	fire/ems	none	67.1%	32.9%	PASS
Parlier	Fresno	Measure G \$120/parcel*	police	none	66.2%	33.8%	FAIL
Adelanto	San Bernardi	Measure R \$50+ to \$600+/acre	vacant property	20yrs	65.7%	34.3%	FAIL
Greater McCloud Fire and Emergency n	Siskiyou	Measure G \$94/parcel	fire/ems	none	65.5%	34.5%	FAIL
Cameron Park Airport District	El Dorado	Measure P by \$900 to \$1200/parcel	airport	none	62.7%	37.3%	FAIL
Albany	Alameda	Measure EE by \$44.34to\$68	fire/ems	none	58.9%	41.1%	FAIL
Hughson Fire Protection District	Stanislaus	Measure W \$39.75/rdu	fire	12yrs	61.5%	38.5%	FAIL
Rincon Ranch Community Services Dis	San Diego	Measure Z \$170/parcel+\$6/acre	fire	none	60.6%	39.5%	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	56.6%	43.4%	FAIL
Hickok Road Community Services Dist	El Dorado	Measure N by \$200to\$400/parcel	streets/roads	none	52.2%	47.8%	FAIL
Burbank-Paradise Fire Protection Distri	Stanislaus	Measure Z \$250/parcel	fire	none	54.4%	45.6%	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	39.7%	60.3%	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	24.9%	75.1%	FAIL
Beyers Lane Community Service Distric	Nevada	Measure O \$300/parcel	streets/roads	none	54.4%	45.6%	FAIL

Parcel Taxes – Non-School – November 2020



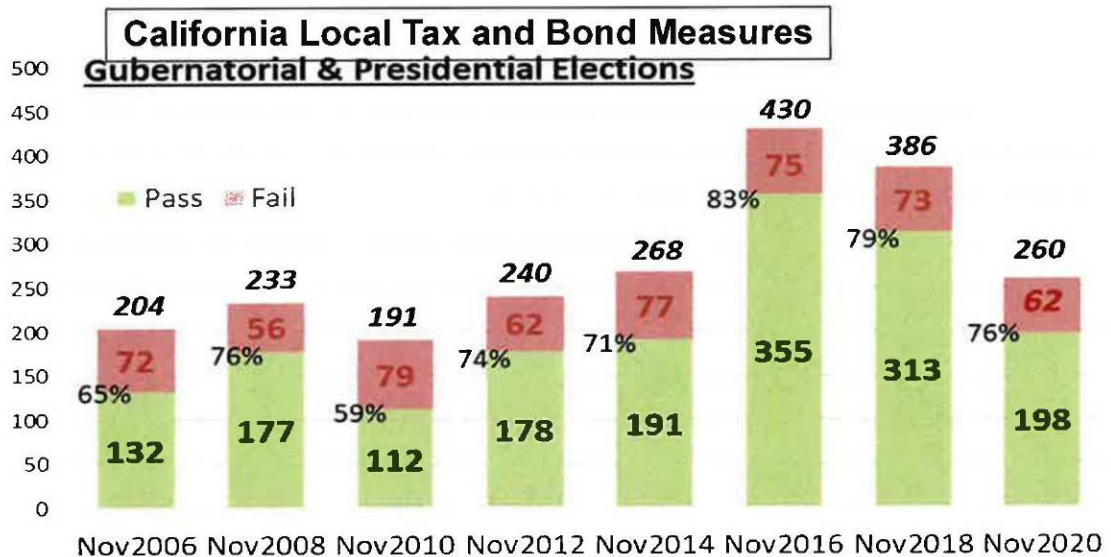
Some Historical Context

The passage rates this election are in dramatic comparison to the anomalous March 2020 election. In March, 96 of the 239 local tax and bond measures passed (40%), a dramatically lower overall passage rate compared to prior elections. Just 44 of 121 school bond measures passed (37%). But the 121 was more than twice as many local school bond measures on a spring primary election ever in California. Interestingly, the *number* of approved measures (44) and the \$6.6 billion of bond authorization are the highest ever for a spring primary election.

School Bonds in California - Fall General Elections

	Nov 2012	Nov 2014	Nov 2016	Nov 2018	Nov 2020
Approved	\$ 13.279	\$ 9.782	\$ 23.236	\$ 15.047	\$ 12.168
Requested	\$ 14.429	\$ 11.775	\$ 25.314	\$ 15.704	\$ 13.383

The unusual March results were, it appears, not so much due to a trend as to the pre-pandemic over-expectations of communities that March 2020 would be a favorable climate for such proposals. In the last presidential primary election, June 2016, 81% (72/89) of measures passed, including 91% of school bonds (42/46). But this perception led to a record number of attempts in March 2020, including many more chancy proposals that would likely not have made it to the ballot in another time.



Local Revenue Measures in California Passed/Proposed

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Gubernatorial and Presidential Elections

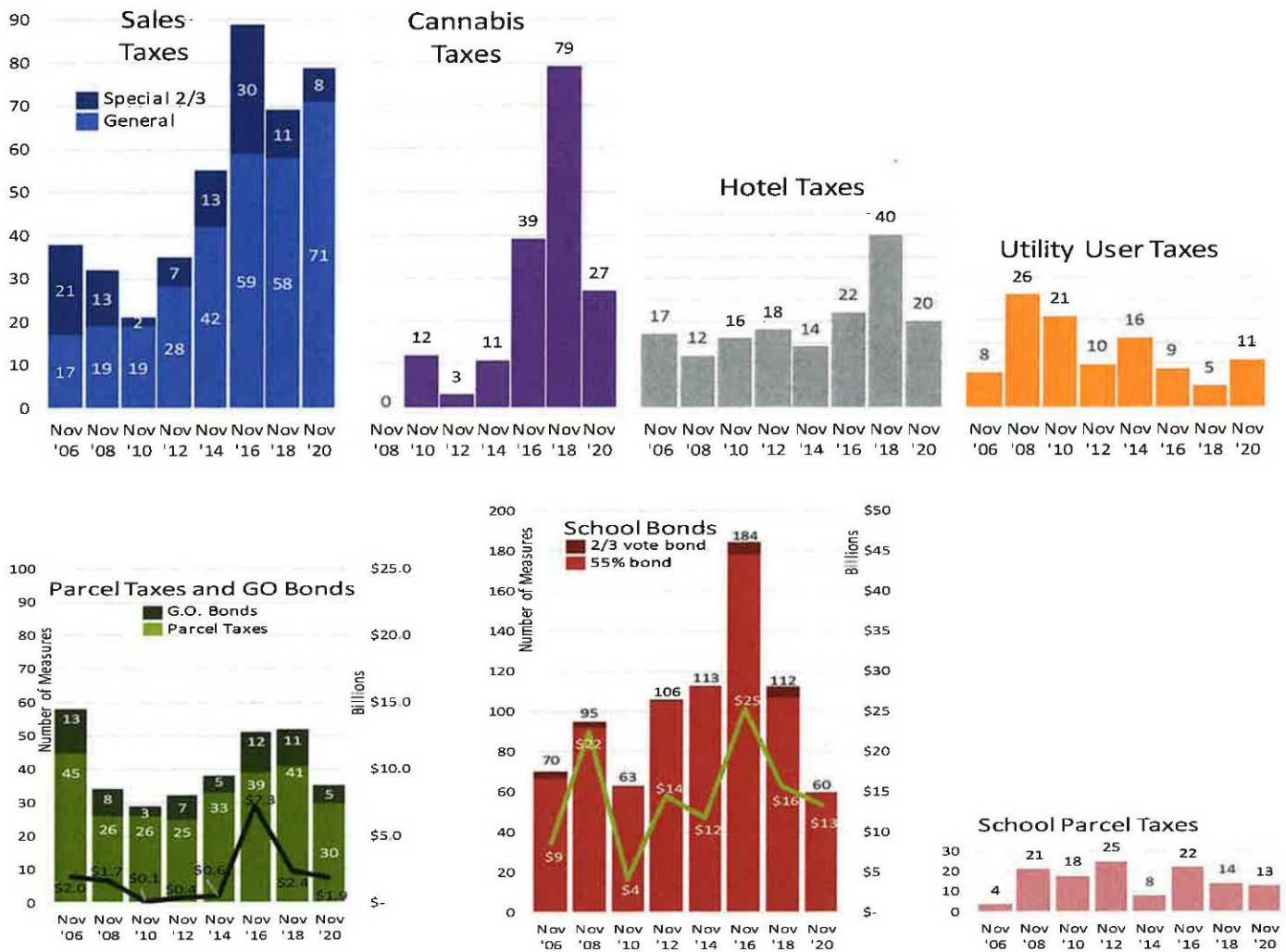
	Nov2006	Nov2008	Nov2010	Nov2012	Nov2014	Nov2016	Nov2018	Nov2020
City General Tax (Majority Vote)	31/43 72.1%	40/56 71.4%	44/67 65.7%	48/60 80.0%	62/88 70.5%	102/120 85.0%	153/167 91.6%	108/132 81.8%
County General Tax (Majority Vote)	2/5 40.0%	5/9 55.6%	6/12 50.0%	4/6 66.7%	2/6 33.3%	12/15 80.0%	14/19 73.7%	8/8 100.0%
City Special Tax, GO bond (2/3 Vote)	18/34 52.9%	11/21 52.4%	7/11 63.6%	5/15 33.3%	14/23 60.9%	19/33 57.6%	20/33 60.6%	6/14 42.9%
County Special Tax, GO bond (2/3 Vote)	5/13 38.5%	7/12 58.3%	0/3 0.0%	7/12 58.3%	4/9 44.4%	10/23 43.5%	6/9 66.7%	5/8 62.5%
Special District 2/3 vote	19/35 54.3%	10/19 52.6%	6/17 35.3%	7/16 43.8%	10/21 47.6%	21/33 63.6%	14/32 43.8%	13/25 52.0%
School Parcel Tax 2/3 vote	2/4 50.0%	17/21 81.0%	2/18 11.1%	16/25 64.0%	8/8 100.0%	17/22 77.3%	11/14 78.6%	10/13 76.9%
School Bond 2/3 vote	0/3 0.0%	2/3 66.7%	0/0	1/1 100.0%	0/1 0.0%	2/6 33.3%	3/5 60.0%	0
School Bond 55% vote	55/67 82.1%	85/92 92.4%	47/63 74.6%	90/105 85.7%	91/112 81.3%	172/178 96.6%	92/107 86.0%	48/60 80.0%
Total	132/204 64.7%	177/233 76.0%	112/191 58.6%	178/240 74.2%	191/268 71.3%	355/430 82.6%	313/386 81.1%	198/260 76.2%

The numbers at this November general election appear more in line with historic trends both in number of proposals and passage rates. The volume and make-up of measures in this election was 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 was specific to certain types of measures: 1) those with higher vote thresholds, and 2) cannabis tax measures.

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 were 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 anticipated this election to be a more difficult one for the higher vote threshold parcel taxes and bonds.

Likewise, there were just 35 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 passed.
- Voters in Sacramento turned down a proposal to move to a "strong mayor" form of governance from their current "council-manager" form, common in all but the largest cities in California.
- Oxnard voters rejected an initiative measure to cede major new powers to that city's elected city treasurer, even as they re-elected him. Oxnard voters narrowly approved a "ballot box budgeting" measure dictating that a previously approved general purpose sales tax be used for streets and roads or repealed.
- Dixon voters approved an initiative repeal of a water rate increase.
- Menifee voters rejected an initiative to repeal a recently approved sales tax increases. Voters in the San Bernardino County Fire Protection District 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	51.8%	48.2%	PASS
San Bernardino County Fire	San Bernardino	Measure U	repeal tax	48.0%	52.0%	FAIL
Menifee INIT	Riverside	Measure M	repeal TrUT	36.4%	63.6%	FAIL

For more information: Michael Coleman 530-758-3952. coleman@muniwest.com



Finance Committee Agenda Report

Meeting Date: 5/26/21

TO: Finance Committee
FROM: Barbara Martin, Deputy Director - Finance
RE: Summary Monthly Financial Report for April 2021

REPORT IN BRIEF:

The Deputy Director - Finance presents to the Finance Committee the Monthly Financial Reports as of April 30, 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 Finance Committee timely financial information.

Recommendation: No recommendation is required.

FISCAL IMPACT: N/A

BACKGROUND:

Article IX, Section 908 was added to the City's Charter in 1960, stating, "The finance officer shall submit to the Council through the City Manager monthly statements of receipts, disbursements and balances in such form as to show the exact financial condition of the city. At the end of each fiscal year the finance director shall submit a complete and detailed financial statement."

DISCUSSION:

The attached Summary Financial Report includes the Financial Summary by Fund, Fund Income Statements for Highlighted Funds, Department Operating Summary Reports, Cash Flow Projection, and an Investment Portfolio Report as referenced in the Table of Contents, through April 30, 2021.

Submitted by:


Barbara Martin, Deputy Director - Finance

Reviewed and Approved by:


Scott Dowell, Administrative Services Director

Approved by:


Mark Orme, City Manager

DISTRIBUTION:

City Clerk (2)

ATTACHMENTS:

Summary Monthly Financial Report

CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS
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City of Chico
Fiscal Year 2020-21
Financial Report Through April 2021

	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
General Fund									
001 General	14,733,263	43,779,051	40,608,855	(3,488,932)	14,414,527	56,703,735	57,797,907	(11,031,663)	2,607,428
002 Park	35,665	39,866	2,561,347	2,096,912	(388,904)	70,000	4,569,629	4,348,544	(115,420)
003 Emergency Reserve	10,321,018	0	0	929,093	11,250,111	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	147,605	328,549	0	537,058	262,445	473,563	2,620	509,504
051 Arts and Culture	(76)	0	0	0	(76)	0	0	34,593	34,517
052 Specialized Community Services	89,489	0	101,029	0	(11,540)	0	929,751	880,000	39,738
315 General Plan Reserve	638,672	0	80,803	148,365	706,234	0	168,230	200,047	670,489
316 CASp Certification and Training Fund	0	96,525	0	0	96,525	77,000	0	0	77,000
920 REVOLVING	46	(69)	0	0	(23)	0	0	0	46
TOTAL General Fund	28,036,079	44,062,978	43,680,583	(314,562)	28,103,912	57,113,180	63,939,080	(4,128,859)	17,081,320
Enterprise Funds									
320 Sewer-Trunk Line Capacity	4,081,194	907,571	199,687	(75,518)	4,713,560	948,000	4,012,682	(103,062)	913,450
321 Sewer-WPCP Capacity	(17,056,368)	3,878,979	(160,898)	32,431	(12,984,060)	1,283,700	5,709,557	366,919	(21,115,306)
322 Sewer-Main Installation	792,156	142,837	267,675	0	667,318	101,900	528,530	0	365,526
323 Sewer-Lift Stations	170,457	163,404	0	0	333,861	56,800	0	0	227,257
850 Sewer	115,537,975	8,079,816	4,774,556	(3,007,395)	115,835,840	12,055,800	10,929,297	(4,320,898)	112,343,580
851 WPCP Capital Reserve	17,282,553	0	589,431	955,749	17,648,711	0	1,110,073	493,624	16,666,104
852 Sewer Debt Service	0	245	2,016,826	2,013,826	(2,755)	0	2,495,531	2,495,531	0
853 Parking Revenue	4,177,229	252,296	524,590	(2,400)	3,902,535	594,000	1,720,420	73	3,050,882
854 Parking Revenue Reserve	1,228,140	0	98,062	0	1,130,078	0	850,000	0	378,140
856 Airport	14,015,436	550,087	521,370	(44,527)	13,999,626	565,000	1,145,949	(66,296)	13,368,191
857 Airport Improvement Grants	3,505,850	(152,062)	23,742	0	3,330,046	15,819,101	17,423,293	1,405,000	3,306,658
862 Private Development	(161,422)	714,517	0	0	553,095	0	0	0	(161,422)
863 Subdivisions	23,385	425,591	486,849	0	(37,873)	1,144,873	1,168,359	102	1
871 Private Development - Building	1,348,482	1,444,657	1,550,073	(54,853)	1,188,213	1,986,150	2,341,948	373,956	1,366,640
872 Private Development - Planning	550,899	548,941	537,733	(18,915)	543,192	795,400	989,890	145,762	502,171
873 Private Development - Engineering	224,885	596,158	521,387	(13,626)	286,030	405,750	655,370	133,518	108,783
874 Private Development - Fire	361,571	254,663	152,952	(6,833)	456,449	332,500	222,170	68,380	540,281
875 Cannabis Permit Program	0	10,959	1,414	0	9,545	95,000	95,000	0	0
960 GASB 68-Fund 850	(9,237,735)	0	0	0	(9,237,735)	0	0	0	(9,237,735)
961 GASB 68-Fund 853	(1,587,426)	0	0	0	(1,587,426)	0	0	0	(1,587,426)
962 GASB 68-Fund 856	(1,164,402)	0	0	0	(1,164,402)	0	0	0	(1,164,402)
963 GASB 68-Fund 863	(8,860,333)	0	0	0	(8,860,333)	0	0	0	(8,860,333)

City of Chico
Fiscal Year 2020-21
Financial Report Through April 2021

	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
TOTAL Enterprise Funds	125,232,526	17,818,659	12,105,449	(222,061)	130,723,675	36,183,974	51,398,069	992,609	111,011,040
<u>Capital Improvement Funds</u>									
300 Capital Grants/Reimbursements	(1,387,793)	1,731,073	12,164,227	0	(11,820,947)	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	341,178	145,141	0	1,614,466	345,000	1,499,849	(3,450)	260,130
306 In Lieu Offsite Improvement	327,032	16,541	3,158	0	340,415	40,000	180,575	0	186,457
308 Street Facility Improvement	8,771,118	4,190,788	615,869	0	12,346,037	3,967,700	11,425,236	(39,677)	1,273,905
309 Storm Drainage Facility	1,929,282	742,112	33,475	0	2,637,919	300,000	1,869,802	(3,000)	356,480
312 Remediation Fund	0	0	69,895	53,198	(16,697)	0	585,100	585,100	0
330 Community Park	9,525,451	1,284,594	2,230,819	0	8,579,226	800,000	2,300,906	(8,000)	8,016,545
332 Bidwell Park Land Acquisition	(908,419)	46,857	0	0	(861,562)	70,000	5,278	(700)	(844,397)
333 Linear Parks/Grnws	884,712	173,009	32,495	0	1,025,226	100,000	326,048	(1,000)	657,664
335 Street Maintenance Equipment	1,430,680	123,341	58,940	0	1,495,081	60,000	1,293,709	(600)	196,371
336 Administrative Building	(468,179)	31,689	0	0	(436,490)	100,000	5,329	(1,000)	(374,508)
337 Fire Protection Building and Equipment	734,346	279,891	1,239	0	1,012,998	350,000	29,750	(3,500)	1,051,096
338 Police Protection Building and Equipment	4,127,302	286,810	167,768	0	4,246,344	600,000	1,342,478	(6,000)	3,378,824
340 Fund 340 - Neighborhood Parks	4,504,415	(70,469)	799	0	4,433,147	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	955,713	2,146,705	0	464,704	760,000	3,041,046	1,623	(623,727)
410 Bond Proceeds from Former RDA	142,320	(571)	16,449	0	125,300	0	81,707	0	60,613
931 Technology Replacement	452,556	0	391,328	233,333	294,561	0	906,542	463,622	9,636
932 Fleet Replacement	744,460	60,972	787,914	771,189	788,707	20,000	2,775,686	2,096,784	85,558
933 Facility Maintenance	343,063	0	152,543	183,333	373,853	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	21,959	213,320	514,648	0	534,867	213,320	1,740
943 Public Infrastructure Replacement	1,735,117	0	679,325	432,613	1,488,405	0	2,044,691	1,254,000	944,426
TOTAL Capital Improvement Funds	37,104,701	10,196,507	19,720,048	1,886,986	29,468,146	96,218,972	120,013,214	4,820,372	18,130,831
<u>Internal Service Funds</u>									
010 City Treasury	0	628,259	52,982	0	575,277	1,528,000	1,527,988	23,799	23,811
900 General Liability Insurance Reserve	157,003	1,226,851	1,210,773	0	173,081	2,045,973	1,871,745	0	331,231
901 Work Compensation Insurance Reserve	(106,948)	1,460,263	1,039,887	0	313,428	1,707,942	1,707,942	0	(106,948)
902 Unemployment Insurance Reserve	250,640	34,402	55,457	0	229,585	37,134	50,000	14,238	252,012
903 CalPERS Unfunded Liability Reserve	2,412,312	8,857,397	9,551,935	0	1,717,774	10,507,129	9,551,935	0	3,367,506
904 Pension Stabilization Trust	1,861,253	72,165	3,883	0	1,929,535	0	0	0	1,861,253

City of Chico
Fiscal Year 2020-21
Financial Report Through April 2021

	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
929 Central Garage	10,553	1,093,854	1,435,758	(7,216)	(338,567)	1,937,119	1,905,050	(5,330)	37,292
930 Municipal Buildings Maintenance	(63,074)	899,049	1,218,772	(19,371)	(402,168)	1,453,652	1,421,104	34,073	3,547
935 Information Technology	102,052	1,389,633	1,831,284	0	(339,599)	2,346,097	2,439,223	66,169	75,095
964 GASB 68-Fund 929	(2,836,269)	0	0	0	(2,836,269)	0	0	0	(2,836,269)
965 GASB 68-Fund 930	(1,942,560)	0	0	0	(1,942,560)	0	0	0	(1,942,560)
966 GASB 68-Fund 935	(4,331,312)	0	0	0	(4,331,312)	0	0	0	(4,331,312)
TOTAL Internal Service Funds	(4,486,350)	15,661,873	16,400,731	(26,587)	(5,251,795)	21,563,046	20,474,987	132,949	(3,265,342)
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(71,636)	79,249	36,651	111	(28,927)	117,118	28,431	166	17,217
099 Supp Law Enforcement Service	18,863	264,297	160,696	4,856	127,320	209,239	235,387	7,284	(1)
100 Grants-Operating Activities	(78,825)	581,097	617,790	117,922	2,404	1,179,857	1,277,808	176,883	107
201 Community Development Blk Grant	211,234	331,545	611,462	31,463	(37,220)	2,130,110	2,140,636	47,195	247,903
203 Community Development Blk Grant - DR	0	0	2,973	0	(2,973)	32,496,114	32,496,114	0	0
204 HOME - State Grants	1,736,128	31,580	0	0	1,767,708	15,000	158,638	0	1,592,490
206 HOME - Federal Grants	5,631,555	55,008	103,033	0	5,583,530	2,498,744	2,796,576	0	5,333,723
210 PEG - Public, Educational & Government Access	477,377	97,924	192,704	0	382,597	90,000	196,725	13,645	384,297
211 Traffic Safety	(569)	12,656	0	(13,333)	(1,246)	20,000	0	(20,000)	(569)
212 Transportation	2,891,975	2,729,394	871,997	(66,667)	4,682,705	3,214,676	5,526,650	(99,962)	480,039
213 Abandoned Vehicle Abatement	39,754	53,119	125,159	0	(32,286)	60,000	175,782	116,358	40,330
217 Asset Forfeiture	26,720	5,746	10,214	0	22,252	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	3,320,305	2,104,903	(1,366,667)	4,439,877	5,730,481	6,014,796	(2,050,000)	2,256,827
316 CASp Certification and Training Fund	0	0	910	0	(910)	0	20,500	0	(20,500)
392 Affordable Housing	56,063,997	366,026	274,306	(31,463)	56,124,254	258,253	2,154,386	(42,528)	54,125,336
TOTAL Special Revenue Funds	71,596,618	7,929,626	5,112,798	(1,323,778)	73,089,668	48,021,025	53,232,750	(1,850,959)	64,533,934
<u>Redevelopment Funds</u>									
TOTAL Redevelopment Funds	0	0	0	0	0	0	0	0	0
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	4,968,708	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	6,642	1,985,742	(1,660,679)	(2,574,423)	51,000	2,051,618	1,749,900	814,638
395 CalHome Grant - RDA	325,915	2,373	0	0	328,288	0	0	0	325,915
396 HRBD Remediation Monitoring	817,860	0	16,576	0	801,284	0	57,400	0	760,460
399 Chico Urban Area JPFA	8,095,172	1,938,904	28,459	0	10,005,617	2,100,000	2,622,801	0	7,572,371
661 2017 TARBS-A DEBT SERVICE	3,643	39	889,714	6,629,387	5,743,355	0	6,635,487	6,635,487	3,643
TOTAL Successor Agency Funds	15,276,654	5,364,637	2,920,491	0	17,720,800	10,718,331	11,367,306	0	14,627,679

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		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
<u>Assessment District Funds</u>									
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	31,328	0	77,720	0	0	0	109,048
TOTAL Assessment District Funds	573,161	6,621	32,761	0	547,021	6,621	0	0	579,782
<u>Maintenance District Funds</u>									
101 CMD No. 1 - Springfield Estates	1	3,947	8,659	0	(4,711)	6,814	13,151	6,642	306
102 CMD No. 2 - Springfield Manor	(19,309)	4,996	8,462	0	(22,775)	13,031	8,501	0	(14,779)
103 CMD No. 3 - Skyway Park	(4)	2,421	4,251	0	(1,834)	6,363	8,151	1,788	(4)
104 CMD No. 4 - Target Shopping Center	1	1,955	3,666	0	(1,710)	3,912	5,731	1,819	1
105 CMD No. 5 - Chico Mall	6,410	2,927	2,870	0	6,467	6,766	5,726	0	7,450
106 CMD No. 6 - Charolais Estates	3,229	1,762	1,399	0	3,592	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	11,870	0	(8,546)	5,925	13,151	7,224	(2)
113 CMD No. 13 - Olive Grove Estates	(1)	4,422	8,318	0	(3,897)	7,962	10,466	2,504	(1)
114 CMD No. 14 - Glenshire	(1)	996	980	0	15	1,692	2,601	909	(1)
116 CMD No. 16 - Forest Ave/Hartford	1,210	1,620	1,399	0	1,431	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	4,580	0	(2,389)	5,177	4,751	0	(40)
121 CMD No. 21 - E. 20th Street/Forest Avenue	613	4,042	3,085	0	1,570	6,718	5,841	0	1,490
122 CMD No. 22 - Oak Meadows Condos	0	1,721	2,896	0	(1,175)	3,443	4,901	1,458	0
123 CMD No. 23 - Foothill Park No. 11	848	4,420	7,672	0	(2,404)	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	6,212	0	(3,330)	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	1,038	0	1,125	2,010	2,831	0	320
130 CMD No. 30 - Foothill Park Unit I	0	3,760	7,596	0	(3,836)	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	1,259	0	2,266	3,351	3,291	0	1,692
133 CMD No. 33 - Eastside Subdivision	(1)	2,638	5,504	0	(2,867)	5,024	7,451	2,427	(1)
136 CMD No. 36 - Duncan Subdivision	(1,468)	2,224	1,355	0	(599)	3,560	3,151	0	(1,059)
137 CMD No. 37 - Springfield Drive	3,943	1,328	848	0	4,423	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

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161 CMD No. 61 - Ravenshoe	6,400	1,577	990	0	6,987	2,906	2,626	0	6,680
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	1,784	0	41,356	3,309	4,151	0	40,565
165 CMD No. 65 - Parkway Village	18,757	6,427	8,062	0	17,122	14,007	12,056	0	20,708
166 CMD No. 66 - Heritage Oak	557	4,086	6,537	0	(1,894)	8,601	9,526	0	(368)
167 CMD No. 67 - Cardiff Estates	8,683	2,380	1,348	0	9,715	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	5,900	0	13,637	9,911	9,326	0	15,297
170 CMD No. 70 - EW Heights	11,620	3,023	2,575	0	12,068	5,750	5,251	0	12,119
171 CMD No. 71 - Hyde Park	4,312	4,279	5,346	0	3,245	7,594	7,476	0	4,430
173 CMD No. 73 - Walnut Park Subdivision	35,031	10,526	10,800	0	34,757	17,691	13,516	0	39,206
175 CMD No. 75 - Alamo Avenue	(1,976)	2,932	2,941	0	(1,985)	7,784	4,826	0	982
176 CMD No. 76 - Lindo Channel Estates	5,648	1,926	2,880	0	4,694	4,721	3,996	0	6,373
177 CMD No. 77 - Ashby Park	71,504	8,947	12,150	0	68,301	16,025	12,701	0	74,828
178 CMD No. 78 - Creekside Subdivision	41,935	5,030	439	0	46,526	6,471	2,051	0	46,355
179 CMD No. 79 - Mission Ranch Commercial	9,702	5,465	5,163	0	10,004	10,954	7,701	0	12,955
180 CMD No. 80 - Home Depot	246,205	21,125	6,323	0	261,007	26,186	9,726	0	262,665
181 CMD No. 81 - Aspen Glen	139,492	11,289	15,267	0	135,514	20,675	20,276	0	139,891
182 CMD No. 82 - Meadowood	50,819	7,125	4,890	0	53,054	13,671	8,336	0	56,154
183 CMD No. 83 - Eiffel Estates	43,272	2,234	1,296	0	44,210	3,876	2,126	0	45,022
184 CMD No. 84 - Raley's East Avenue	(1)	2,370	9,054	0	(6,685)	5,811	12,291	5,289	(1,192)
185 CMD No. 85 - Highland Park	31,372	3,821	2,217	0	32,976	7,324	6,176	0	32,520
186 CMD No. 86 - Marigold Park	25,814	3,841	2,861	0	26,794	6,497	5,351	0	26,960
189 CMD No. 89 - Heritage Oaks	22,995	5,161	5,056	0	23,100	10,633	7,426	0	26,202
190 CMD No. 90 - Amber Grove/Greenfield	4,330	3,266	3,420	0	4,176	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	1,545	0	10,565	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	18,589	0	15,973	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	5,111	0	43,281	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	3,574	0	34,993	6,131	5,651	0	35,986
500 CMD No. 500 - Foothill Park Unit 1	52,006	48,936	94,621	0	6,321	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	2,198	0	27,324	5,732	4,401	0	27,713
503 CMD No. 503 - Nob Hill	134,017	29,487	31,014	0	132,490	77,662	34,851	0	176,828

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504 CMD No. 504 - Scout Court	7,871	1,084	175	0	8,780	2,005	1,676	0	8,200
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	9,404	0	22,046	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	3,089	0	9,837	9,340	5,576	0	12,514
509 CMD No. 509 - Hidden Park	2,699	1,543	1,021	0	3,221	3,088	3,001	0	2,786
510 CMD No. 510 - Marigold Village	13,244	1,659	1,273	0	13,630	3,322	3,201	0	13,365
511 CMD No. 511 - Floral Gardens	3,346	1,265	1,547	0	3,064	2,478	3,321	0	2,503
512 CMD No. 512 - Dominic Park	17,867	3,351	2,834	0	18,384	6,395	5,476	0	18,786
513 CMD No. 513 - Almond Tree RV Park	14,283	0	1,078	0	13,205	3,300	2,376	0	15,207
514 CMD No. 514 - Pheasant Run Plaza	10,971	4,625	3,010	0	12,586	4,637	4,581	0	11,027
515 CMD No. 515 - Longboard	19,347	1,853	1,811	0	19,389	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	3,455	0	1,559	4,016	6,101	0	926
520 CMD No. 520 - Brenni Ranch	7,673	2,150	1,855	0	7,968	4,309	3,916	0	8,066
521 CMD No. 521 - PM 01-12	75,255	2,327	792	0	76,790	4,655	2,451	0	77,459
522 CMD No. 522 - Vial Estates	(7,602)	2,384	2,013	0	(7,231)	9,349	4,676	0	(2,929)
523 CMD No. 523 - Shastan at Chico Canyon	18,054	3,007	2,121	0	18,940	5,327	4,401	0	18,980
524 CMD No. 524 - Richmond Park	50,539	5,754	4,448	0	51,845	10,600	7,926	0	53,213
525 CMD No. 525 - Husa Ranch	110,060	24,172	32,202	0	102,030	45,597	36,851	0	118,806
526 CMD No. 526 - Thoman Court	15,811	3,207	2,621	0	16,397	6,044	5,101	0	16,754
527 CMD No. 527 - Shastan at Forest Avenue	4,504	3,003	1,981	0	5,526	5,421	3,876	0	6,049
528 CMD No. 528 - Lake Vista	176,057	34,934	7,817	0	203,174	24,416	12,376	0	188,097
529 CMD No. 529 - Esplanade Village	40,022	(18,177)	2,774	0	19,071	7,281	5,351	0	41,952
530 CMD No. 530 - Brentwood	428,944	47,666	36,506	0	440,104	87,165	46,776	0	469,333
531 CMD No. 531 - Mariposa Vista	43,105	6,200	5,897	0	43,408	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	2,432	0	10,036	5,146	4,601	0	10,442
534 CMD No. 534 - Marigold Gardens	21,730	3,308	1,655	0	23,383	4,964	3,801	0	22,893
535 CMD No. 535 - California Park/Dead Horse Slough	1,594	4,793	6,161	0	226	9,145	9,726	0	1,013
536 CMD No. 536 - Orchard Commons	6,647	3,496	3,124	0	7,019	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	1,392	0	4,144	4,942	3,301	0	4,544
539 CMD No. 539 - Sequoyah Estates	12,701	3,252	2,342	0	13,611	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

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541 CMD No. 541 - Park Vista Subdivision	6,071	1,652	877	0	6,846	3,307	3,051	0	6,327
542 CMD No. 542 - Mission Vista Hills	39,535	5,027	2,462	0	42,100	10,610	5,601	0	44,544
543 CMD No. 543 - Westmont	12,086	2,151	1,195	0	13,042	3,848	3,201	0	12,733
544 CMD No. 544 - Longboard Phase 2	12,467	2,368	1,563	0	13,272	4,401	3,651	0	13,217
545 CMD No. 545 - Yosemite Commons	89,995	6,101	4,802	0	91,294	12,154	7,801	0	94,348
546 CMD No. 546 - Floral Garden Estates	29,766	2,810	1,265	0	31,311	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	6,130	0	40,408	12,324	9,826	0	42,262
549 CMD No. 549 - Holly Estates	16,844	2,917	1,716	0	18,045	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	1,284	0	19,252	4,336	3,301	0	19,533
552 CMD No. 552 - Wandering Hills	8,027	1,775	646	0	9,156	3,108	2,826	0	8,309
553 CMD No. 553 - Mariposa Vista Unit 1	3,478	789	186	0	4,081	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	1,183	0	13,661	3,453	2,701	0	13,870
558 CMD No. 558 - Hillview Terrace	79,653	5,613	1,564	0	83,702	10,013	4,426	0	85,240
559 CMD No. 559 - Westside Place	23,510	11,139	11,205	0	23,444	22,055	20,126	0	25,439
560 CMD No. 560 - Mariposa Vista Unit 2	32,662	6,887	7,435	0	32,114	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	8,249	0	71,602	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	9,761	0	18,683	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	4,664	0	15,283	8,311	7,376	0	14,084
570 CMD No. 570 - McKinney Ranch Subd.	19,348	4,983	3,256	0	21,075	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	2,847	0	13,409	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

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Fiscal Year 2020-21
Financial Report Through April 2021

	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
579 CMD No. 579 - Manzanita Pointe Subd.	11,707	2,617	1,036	0	13,288	5,100	4,376	0	12,431
580 CMD No. 580 - Avalon Court Subd.	2,803	2,803	2,452	0	3,154	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	325	0	(326)	0	0	0	(1)
588 CMD No. 588 - Harmony Park	218	0	269	(219)	(270)	0	0	0	218
589 CMD No. 589 - Lee Estates Subd.	16,445	2,234	675	0	18,004	4,470	3,176	0	17,739
590 CMD No. 590 - Baroni Park L & L District	(4,597)	0	358	0	(4,955)	0	0	0	(4,597)
591 CMD No. 591 - Ranch/Nob Hill LLD	(35,463)	7,272	7,777	0	(35,968)	13,541	11,864	0	(33,786)
941 Maintenance District Administration	0	0	125,417	0	(125,417)	209,547	194,636	0	14,911
A01 CMD A01 - Wildwood Estates	(15,227)	39,034	17,804	0	6,003	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	1,841	0	14,617	6,893	5,226	0	14,298
A04 CMD No. A04 - Meriam Prk Subd. PH 8	(537)	7,607	7,976	0	(906)	15,214	12,776	0	1,901
A05 CMD No. A05 - Mtn Vista Sycamore	95,650	42,941	52,880	0	85,711	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)	529	0	(2,290)	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	579	0	15,014	3,569	1,726	0	15,653
A13 CMD A13 Hampton Court	(2,459)	2,693	3,019	0	(2,785)	11,463	2,776	0	6,228
A14 CMD A14-Estates @ lindo Channel	(4,755)	5,740	5,336	0	(4,351)	17,646	8,576	0	4,315
A16 A16-NW Chico Specific Plan	105,918	88,404	115,649	0	78,673	154,413	106,726	0	153,605
A17 CMD A17 - Harmony Park Revised	1,973	2,676	6,718	219	(1,850)	7,113	2,201	0	6,885
A20 CMD A20-Crossroads Subdivis	564	4,488	1,913	0	3,139	8,196	2,876	0	5,884
A21 CMD A21 - Meriam Park Revised	196,761	19,271	2,344	0	213,688	0	0	0	196,761
A22 CMD A22 - Meriam Park ABC	(2,081)	9,691	6,651	0	959	23,595	7,326	0	14,188
A29 CMD A29 - Ruthie Subdivision	(28)	0	1,462	0	(1,490)	0	0	0	(28)
TOTAL Maintenance District Funds	4,002,014	856,499	958,933	0	3,899,580	1,924,362	1,364,735	33,888	4,595,529
TOTAL ALL FUNDS	277,335,403	101,897,400	100,931,794	(2)	278,301,007	271,749,511	321,790,141	0	227,294,773

** End of Report **

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
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	836,449.17	0.00	635,366.00	(201,083.17)	132
40205 Current Unitary	249,698.11	135,436.68	0.00	247,532.00	112,095.32	55
40206 Current Supplemental	170,862.28	123,829.69	0.00	115,000.00	(8,829.69)	108
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	170,399.95	0.00	289,233.00	118,833.05	59
40226 RDA Pass Thru - Unsecured	12.82	715.94	0.00	0.00	(715.94)	-
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	14,502.72	0.00	10,000.00	(4,502.72)	145
40234 Prior Unsecured Supp 1%	639.21	1,477.44	0.00	1,000.00	(477.44)	148
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	4,867.60	0.00	3,000.00	(1,867.60)	162
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)	(57,618.31)	0.00	(116,054.00)	(58,435.69)	50
Total - Property Taxes	18,621,070.62	11,063,345.53	0.00	17,976,397.00	6,913,051.47	62 / 83
40101 Sales Tax	24,280,757.45	17,732,004.26	0.00	22,970,114.00	5,238,109.74	77
40102 Sales Tax Audit	(13,861.53)	(11,617.15)	0.00	(50,000.00)	(38,382.85)	23
40103 Public Safety Augmentation	167,790.39	182,902.12	0.00	180,000.00	(2,902.12)	102
Total - Sales and Use Taxes	24,434,686.31	17,903,289.23	0.00	23,100,114.00	5,196,824.77	78 / 83
40460 UUT Refunds	(2,398.46)	0.00	0.00	0.00	0.00	0
40490 Utility User Tax - Gas	1,184,370.26	942,788.36	0.00	1,200,000.00	257,211.64	79
40491 Utility User Tax - Electric	4,726,202.27	3,778,617.92	0.00	4,638,000.00	859,382.08	81
40492 Utility User Tax - Telecom	324,555.10	243,548.15	0.00	200,000.00	(43,548.15)	122
40493 Utility User Tax - Water	1,084,373.89	868,853.06	0.00	1,000,000.00	131,146.94	87
Total - Utility Users Tax	7,317,103.06	5,833,807.49	0.00	7,038,000.00	1,204,192.51	83 / 83
40301 Business License Tax	267,261.62	275,628.54	0.00	278,000.00	2,371.46	99
40302 DPBIA Bus License Tax - Zone A	16,388.41	14,763.98	0.00	17,000.00	2,236.02	87
40303 DPBIA Bus License Tax - Zone B	8,681.12	4,452.97	0.00	8,000.00	3,547.03	56
40403 FRNCH FEES-CABLE	969,124.87	485,995.26	0.00	900,000.00	414,004.74	54
40404 Franchise Fees-Gas/Electric	787,861.38	806,959.89	0.00	734,910.00	(72,049.89)	110
40405 Franchise Fees-Waste Hauler	1,980,312.52	1,543,195.21	0.00	1,650,000.00	106,804.79	94
40407 Real Property Transfer Tax	454,049.32	390,702.47	0.00	340,000.00	(50,702.47)	115
40410 Transient Occupancy Tax	2,841,980.86	2,073,295.16	0.00	2,000,000.00	(73,295.16)	104
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	116,401.35	0.00	85,000.00	(31,401.35)	137
Total - Other Taxes	7,483,248.80	5,711,394.83	0.00	6,017,910.00	306,515.17	95 / 83
40314 Business License Tax HdL	0.00	525.00	0.00	0.00	(525.00)	-
40501 Animal License	29,869.46	22,686.76	0.00	32,000.00	9,313.24	71
40504 Bicycle License	684.33	350.00	0.00	0.00	(350.00)	-
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	151.00	0.00	1,200.00	1,049.00	13
40513 Vending Permit	1,583.00	566.00	0.00	2,000.00	1,434.00	28
40514 Solicitor Permit	385.00	77.00	0.00	200.00	123.00	38
40519 Uniform Fire Code Permit	30,827.00	31,707.50	0.00	75,000.00	43,292.50	42
40525 Overload/Wide Load Permit	13,845.80	9,980.00	0.00	8,000.00	(1,980.00)	125
40528 Vehicle for Hire Permit	730.50	515.50	0.00	3,000.00	2,484.50	17
40534 Hydrant Permit	2,511.50	1,947.50	0.00	1,900.00	(47.50)	102
40540 Parade Permits	2,361.50	925.00	0.00	5,000.00	4,075.00	18
40541 Street Banner Permit Fees	190.00	148.50	0.00	100.00	(48.50)	148
40599 Other Licenses & Permits	5,126.00	2,762.00	0.00	5,000.00	2,238.00	55
Total - Licenses and Permits	91,292.09	74,059.26	0.00	133,400.00	59,340.74	56 / 83
41220 Motor Vehicle In Lieu	88,730.86	80,917.04	0.00	60,000.00	(20,917.04)	135
41228 Homeowners - 1%	150,945.38	74,782.09	0.00	153,964.00	79,181.91	49
41235 Peace Officers Standards & Trg	86,055.96	25,664.80	0.00	20,000.00	(5,664.80)	128
41245 Highway Maintenance St Payment	16,500.00	15,000.00	0.00	18,000.00	3,000.00	83
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	668,197.40	0.00	30,000.00	(638,197.40)	+

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2020	Actuals				
41257 Supp-Emergency Response	51,589.51	55,249.65	0.00	30,000.00	(25,249.65)	184
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	1,378,162.00	0.00	1,362,210.00	(15,952.00)	101
41499 Other Payments from Gov't Agy	16,141.17	1,081.66	0.00	1,000.00	(81.66)	108
Total - Intergovernmental Revenues	3,641,521.28	2,299,096.64	0.00	1,745,174.00	(553,922.64)	132 / 83
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	65,061.00	0.00	60,000.00	(5,061.00)	108
42107 Animal Control Impound Fees	19,541.08	11,359.50	0.00	20,000.00	8,640.50	57
42108 Feed and Care	7,030.36	5,039.76	0.00	8,000.00	2,960.24	63
42109 Dog Spay/Neuter Fines	6,823.36	4,020.00	0.00	8,000.00	3,980.00	50
42110 Impound Fees	31,205.14	10,486.50	0.00	35,000.00	24,513.50	30
42111 Repossession of Vehicle Fee	1,200.41	840.00	0.00	800.00	(40.00)	105
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	1,260.50	0.00	2,500.00	1,239.50	50
42122 Cremation Services	4,968.50	4,721.50	0.00	4,000.00	(721.50)	118
42123 Animal Adoptions	12,436.50	8,477.00	0.00	15,000.00	6,523.00	57
42124 Microchipping	646.00	298.00	0.00	1,000.00	702.00	30
42304 Sewer Trunk Dev. Fees	0.00	15.00	0.00	0.00	(15.00)	-
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	1,230.09	0.00	0.00	(1,230.09)	-
42603 Fingerprinting Fee	10,370.50	132.00	0.00	18,000.00	17,868.00	1
42604 Sale of Docs/Publications	12,478.64	10,122.33	0.00	13,000.00	2,877.67	78
42605 Appeals Fee	1,456.00	640.00	0.00	500.00	(140.00)	128
42670 Franchise Review Fee Event	878.58	1,174.04	0.00	1,000.00	(174.04)	117
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	15,159.08	0.00	13,740.00	(1,419.08)	110
Total - Charges for Services	218,623.29	144,904.90	0.00	207,240.00	62,335.10	70 / 83
40524 False Alarm Fines	49,738.57	50,747.47	0.00	32,000.00	(18,747.47)	159
43004 Criminal Fines-Court	152,239.79	72,930.11	0.00	100,000.00	27,069.89	73
43011 Restitution-Court	1,125.20	0.00	0.00	0.00	0.00	0
43016 Parking Fines	491,278.76	197,217.54	0.00	200,000.00	2,782.46	99
43018 Administrative Citations	5,328.60	0.00	0.00	1,000.00	1,000.00	0
Total - Fines & Forfeitures	699,710.92	320,895.12	0.00	333,000.00	12,104.88	96 / 83
44101 Interest on Investments	304,733.84	0.00	0.00	0.00	0.00	0
44129 Other Interest Earnings	0.00	20.18	0.00	0.00	(20.18)	-
44130 Rental & Lease Income	133,422.20	151,546.95	0.00	110,000.00	(41,546.95)	138
44202 Late Fee-Business License	9,506.54	11,160.41	0.00	3,000.00	(8,160.41)	372
44203 Late Fee-DPBIA	722.44	949.42	0.00	0.00	(949.42)	-
44204 Late Fee-Dog License	1,479.87	1,453.72	0.00	0.00	(1,453.72)	-
44207 Late Fee-TOT	21,996.21	28,924.90	0.00	0.00	(28,924.90)	-
44220 Bad Check Fee	301.50	307.00	0.00	0.00	(307.00)	-
Total - Use of Money & Property	472,162.60	194,362.58	0.00	113,000.00	(81,362.58)	172 / 83
44501 Cash Over/Short	112.79	(40.78)	0.00	0.00	40.78	-
44505 Miscellaneous Revenues	79,486.28	10,436.24	0.00	10,000.00	(436.24)	104
44506 Credit Card Fees	0.00	329.97	0.00	0.00	(329.97)	-
44512 Reimbursement-Subpeona/Jury Dty	0.00	1,684.43	0.00	0.00	(1,684.43)	-
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	(26,386.15)	0.00	0.00	26,386.15	-
44519 Reimbursement-Other	56,244.27	211,178.47	0.00	20,000.00	(191,178.47)	+
44521 Crossing Guard Reimbursement	3,961.44	3,675.38	0.00	4,500.00	824.62	82
44580 Settlement Proceeds	13,849.44	23,756.70	0.00	0.00	(23,756.70)	-
46007 Sale of Real/Personal Property	11,628.77	8,541.32	0.00	0.00	(8,541.32)	-
46010 Reimb of Damage to City Prop	5,413.33	720.33	0.00	5,000.00	4,279.67	14
Total - Other Revenues	278,380.13	233,895.91	0.00	39,500.00	(194,395.91)	592 / 83
Total Revenues	63,257,799.10	43,779,051.49	0.00	56,703,735.00	12,924,683.51	77 / 83
Expenditures						
4000 Salaries - Permanent	18,987,406.03	15,169,715.13	0.00	20,896,018.00	5,726,302.87	73

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent
	Actuals	Actuals				Used
	To 6/30/2020					Budg / Time
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	451,375.43	0.00	0.00	(451,375.43)	-
4015 Salaries - Holiday Pay	583,247.72	532,518.36	0.00	529,960.00	(2,558.36)	100
4020 Salaries - Hourly Pay	463,283.52	390,223.36	0.00	243,631.00	(146,592.36)	160
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	2,696,732.53	0.00	1,697,386.00	(999,346.53)	159
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	11,579.64	0.00	30,100.00	18,520.36	38
4055 Salaries - Overtime - FLSA	154,827.19	145,663.60	0.00	160,000.00	14,336.40	91
4056 Salaries - CTO Payout	0.00	113.93	0.00	80,000.00	79,886.07	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	151,782.04	0.00	0.00	(151,782.04)	-
4585 Empl. Benefit-Fitness Reimb	22,757.02	16,117.23	0.00	29,200.00	13,082.77	55
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	12,976,843.42	0.00	17,089,545.00	4,112,701.58	76
4695 Vol Fire Length of Serv Award	0.00	700.00	0.00	6,000.00	5,300.00	12
Total - Salaries & Employee Benefits	39,835,534.90	33,063,284.96	0.00	40,887,115.00	7,823,830.04	81 / 83
5000 Office Expense	64,209.40	39,846.98	0.00	63,608.00	23,761.02	63
5005 Postage & Mailing	29,151.72	23,514.91	0.00	34,941.00	11,426.09	67
5010 Outside Printing Expense	13,334.45	15,692.65	0.00	22,944.00	7,251.35	68
5015 Film & Processing	176.96	0.00	0.00	0.00	0.00	0
5050 Books/Periodicals/Software	37,450.97	29,687.25	0.00	40,882.00	11,194.75	73
5070 Special Department Expenses	28,298.12	35,993.87	0.00	18,050.00	(17,943.87)	199
5100 Materials and Supplies	63,746.75	35,266.26	0.00	67,979.00	32,712.74	52
5102 Animal Shelter Food	16,618.81	3,866.40	0.00	21,000.00	17,133.60	18
5103 Medications/Animal Care Supply	9,878.58	8,111.59	0.00	15,000.00	6,888.41	54
5105 Small Tools and Equipment	31,910.47	19,454.97	0.00	22,332.00	2,877.03	87
5110 Safety Equipment	46,059.66	114,964.31	0.00	78,548.00	(36,416.31)	146
5120 Clothing/Uniforms	1,680.62	0.00	0.00	0.00	0.00	0
5505 Equipment Maintenance/Repair	27,145.86	20,888.56	0.00	31,590.00	10,701.44	66
5515 Building Maintenance/Repair	27,481.38	9,374.02	0.00	5,000.00	(4,374.02)	187
6204 Disposal Service Expenses	0.00	0.00	0.00	900.00	900.00	0
6235 Prisoner Transport	911.73	19,490.31	0.00	10,593.00	(8,897.31)	184
6238 Ammunition	48,598.12	78,913.64	0.00	96,324.00	17,410.36	82
6239 Jail Supplies	5,564.23	4,102.22	0.00	6,450.00	2,347.78	64
6240 CSI Supplies	3,573.55	1,674.14	0.00	3,600.00	1,925.86	47
6241 Range Supplies	9,397.02	4,615.73	0.00	8,400.00	3,784.27	55
6244 Field Services	2,967.69	3,418.00	0.00	3,100.00	(318.00)	110
6246 Battery Supplies	3,888.98	1,911.11	0.00	2,430.00	518.89	79
6247 K-9 Supplies	17,865.92	5,147.34	0.00	15,000.00	9,852.66	34
6250 Donations - Expense	255.00	186.99	0.00	0.00	(186.99)	-
6260 VIPs	1,117.57	0.00	0.00	500.00	500.00	0
6261 Records Purge	246.34	331.42	0.00	1,435.00	1,103.58	23
6268 BINTF Expense	15,000.00	15,000.00	0.00	15,000.00	0.00	100
6280 Uniform Allow. Sworn	77,066.37	54,826.45	0.00	89,130.00	34,303.55	62
6282 Uniform Allow Civilian	17,430.74	7,723.88	0.00	26,350.00	18,626.12	29
6283 Uniform Safety Equip	75,867.93	85,883.82	0.00	83,800.00	(2,083.82)	102
6284 Uniforms - Turnover	0.00	3,259.06	0.00	4,650.00	1,390.94	70
6285 Uniform - Safety Vests	30,778.18	7,553.10	0.00	46,900.00	39,346.90	16
6289 Crisis Response Unit Equipment	5,382.85	829.23	0.00	12,000.00	11,170.77	7
6721 Related Exam Costs	14.99	1,406.03	0.00	1,000.00	(406.03)	141
7317 Graffiti Prevention Expenses	5,538.92	4,427.21	0.00	6,500.00	2,072.79	68
7330 Aggregate Base	11,337.85	10,985.90	0.00	10,000.00	(985.90)	110
7331 Asphalt Concrete	54,893.59	11,659.33	0.00	106,000.00	94,340.67	11
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	5,903.31	0.00	6,400.00	496.69	92
7335 Sand	1,124.83	0.00	0.00	900.00	900.00	0
7338 Storm Drain Supplies	22.72	536.40	0.00	1,500.00	963.60	36
7340 Traffic Paint	1,033.79	156.45	0.00	5,000.00	4,843.55	3
7341 Thermoplastic	34,630.85	33,420.35	0.00	8,000.00	(25,420.35)	418
7344 Traffic Signs/Hardware	7,214.47	15,038.34	0.00	14,000.00	(1,038.34)	107
7345 Traffic Signal Hardware/Supp.	25,904.54	33,832.74	0.00	33,000.00	(832.74)	103
7346 Street Lighting Supplies	18,634.11	17,831.03	0.00	16,000.00	(1,831.03)	111

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
7370 Collection System Materials	0.00	2,225.94	0.00	0.00	(2,225.94)	-
Total - Materials & Supplies	885,856.59	838,948.90	0.00	1,066,736.00	227,787.10	79 / 83
5330 Contractual	882,467.83	672,659.50	0.00	888,606.00	215,946.50	76
5332 Contractual - Special Legal	(8,125.00)	180.00	0.00	0.00	(180.00)	-
5400 Professional Services	566,762.54	313,966.34	20,353.75	451,529.00	117,208.91	74
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	2,784.60	0.00	0.00	(2,784.60)	-
5420 Laundry Services	17,838.78	10,016.24	0.00	21,000.00	10,983.76	48
5441 Portable Toilet Program	31,947.43	47,402.44	0.00	0.00	(47,402.44)	-
5550 Maint Agreements- Radios	22,261.11	6,898.20	0.00	48,625.00	41,726.80	14
5555 Maint Agreements Other	38,273.70	35,431.50	0.00	46,060.00	10,628.50	77
6151 Major Litigation Costs	67.50	0.00	0.00	0.00	0.00	0
6216 Sexual Assault Exams	73,350.00	20,744.00	0.00	76,500.00	55,756.00	27
6218 Medical Testing	21,407.00	10,376.00	0.00	32,500.00	22,124.00	32
6220 Specialized Medical Testing	0.00	0.00	0.00	1,414.00	1,414.00	0
6224 Veterinary Expenses	2,390.20	3,450.20	0.00	7,500.00	4,049.80	46
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	9,200.00	0.00	9,500.00	300.00	97
6703 Employee Counseling	9,861.47	7,738.92	0.00	9,000.00	1,261.08	86
6704 In-Service Medical	4,173.00	7,740.69	0.00	2,993.00	(4,747.69)	259
6706 Drug & Alcohol Testing	5,788.00	2,171.00	0.00	3,990.00	1,819.00	54
6708 Polygraphs	4,700.00	3,300.00	0.00	3,000.00	(300.00)	110
6710 Fingerprinting	4,867.00	2,948.00	0.00	3,800.00	852.00	78
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	23,758.86	0.00	21,150.00	(2,608.86)	112
7374 Downtown Trash Pick-up	(700.00)	0.00	0.00	22,000.00	22,000.00	0
7375 Sweeping/Trash Disposal	402.00	237.55	0.00	625.00	387.45	38
7380 Pest Control	1,080.00	720.00	0.00	1,500.00	780.00	48
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	6,284.88	0.00	19,800.00	13,515.12	32
Total - Purchased Services	1,773,735.30	1,220,205.09	20,353.75	1,729,352.00	488,793.16	72 / 83
8898 Capital Lease Principal	458,182.16	470,475.18	0.00	470,475.00	(0.18)	100
8899 Capital Lease Interest	89,099.36	76,806.34	0.00	76,806.00	(0.34)	100
Total - Debt Service	547,281.52	547,281.52	0.00	547,281.00	(0.52)	100 / 83
7992 Capital Projects OH Allocation	68,153.16	57,456.77	0.00	0.00	(57,456.77)	-
8800 Major Cap Projects-Capitalize	988,106.74	631,418.12	124,584.58	6,664,388.00	5,908,385.30	11
8801 Major Cap Proj-Non Capitalize	1,074,330.97	382,421.94	18,385.35	0.00	(400,807.29)	-
Total - Capital Projects	2,130,590.87	1,071,296.83	142,969.93	6,664,388.00	5,450,121.24	18 / 83
5140 Advertising/Marketing	20,748.20	11,505.70	0.00	31,584.00	20,078.30	36
5160 Licenses/Permits/Fees	5,081.00	5,142.00	0.00	8,195.00	3,053.00	63
5240 Taxes	760.06	406.95	0.00	350.00	(56.95)	116
5300 Lease/Rental Expense	10,447.46	11,203.59	0.00	37,902.00	26,698.41	30
5370 Memberships/Dues	64,298.61	53,865.14	0.00	65,811.00	11,945.86	82
5380 Mileage Reimbursement	0.00	107.12	0.00	0.00	(107.12)	-
5385 Business Expenses	24,132.38	21,026.11	0.00	24,336.00	3,309.89	86
5386 Conference Expenses	17,874.76	425.00	0.00	24,660.00	24,235.00	2
5390 Training	318,621.40	182,498.31	0.00	422,075.00	239,576.69	43
5391 City-Wide Training Program	1,245.00	271.00	0.00	5,000.00	4,729.00	5
5465 Solid Waste Disposal	6,804.78	2,815.62	0.00	10,635.00	7,819.38	26
5480 Communications	306,298.98	223,783.18	0.00	298,335.00	74,551.82	75
6050 Elections	13,838.37	148,024.12	0.00	98,000.00	(50,024.12)	151
6053 Boards and Commissions Expense	0.00	5,179.50	0.00	2,000.00	(3,179.50)	259
6054 Homeless Task Force	216.00	0.00	0.00	1,500.00	1,500.00	0
6056 Meeting Expenses	1,215.06	9,785.24	0.00	3,500.00	(6,285.24)	280
6108 LAFCO Operations	193,501.10	197,012.53	0.00	270,000.00	72,987.47	73
6109 Economic Services	105,517.50	27,890.00	76,799.50	118,790.00	14,100.50	88
6114 Council Broadcasts	17,099.15	10,853.48	0.00	13,500.00	2,646.52	80
6115 DCBA Contract	26,017.84	19,028.99	0.00	27,500.00	8,471.01	69
6117 Public Relations Expenses	179.65	0.00	0.00	2,000.00	2,000.00	0

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 001 - GENERAL

Budget Year: 2021	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent Used Budg / Time
	Actuals To 6/30/2020	Actuals				
6150 Municipal Code Update	3,978.21	6,587.18	0.00	6,000.00	(587.18)	110
6200 Background Expenses	22,141.95	23,290.00	0.00	7,000.00	(16,290.00)	333
6249 Special Events Expense	1,748.53	0.00	0.00	2,500.00	2,500.00	0
6436 Safety Equipment	0.00	573.77	0.00	0.00	(573.77)	-
6667 Public Information Officer Exp	21.43	758.62	0.00	0.00	(758.62)	-
6730 Damaged Property Reimbursement	0.00	0.00	0.00	475.00	475.00	0
Total - Other Expenses	1,161,787.42	962,033.15	76,799.50	1,481,648.00	442,815.35	70 / 83
7500 Non-Recurring Operating	48,916.16	65,339.82	0.00	415,250.00	349,910.18	16
Total - Non-Recurring Operating	48,916.16	65,339.82	0.00	415,250.00	349,910.18	16 / 83
5030 Insurance	1,205,588.00	857,197.40	0.00	1,466,745.00	609,547.60	58
5260 Fuel	366,931.18	256,003.55	0.00	413,653.00	157,649.45	62
5455 Electric	795,513.39	618,740.37	0.00	941,148.00	322,407.63	66
5456 Natural Gas	27,438.20	29,270.17	0.00	31,680.00	2,409.83	92
5460 Water	25,725.48	24,487.56	0.00	32,631.00	8,143.44	75
5510 Vehicle Maintenance/Repair	950,415.85	601,574.62	0.00	1,152,025.00	550,450.38	52
7993 Indirect Cost Allocation	(1,918,091.04)	(1,327,198.64)	0.00	(1,990,798.00)	(663,599.36)	67
7994 Building Main Allocation	937,935.00	638,775.00	0.00	1,032,820.00	394,045.00	62
7996 Info Systems Allocation	1,803,879.15	1,141,615.00	0.00	1,926,233.00	784,618.00	59
Total - Allocations	4,195,335.21	2,840,465.03	0.00	5,006,137.00	2,165,671.97	57 / 83
Total Expenditures	50,579,037.97	40,608,855.30	240,123.18	57,797,907.00	16,948,928.52	71 / 83
Excess Deficiency Before						
Financing Sources / (Uses)	12,678,761.13	3,170,196.19	(240,123.18)	(1,094,172.00)	(4,024,245.01)	-268 / 83
Other Sources / Uses						
Operating Transfers IN						
3211 Traffic Safety	2,394.00	13,333.36	0.00	20,000.00	6,666.64	67
3212 Transportation	100,000.00	66,666.64	0.00	100,000.00	33,333.36	67
3307 Gas Tax	2,050,000.00	1,366,666.64	0.00	2,050,000.00	683,333.36	67
3901 Workers Compensation Ins Resv	398,275.00	0.00	0.00	0.00	0.00	0
Total Transfers IN	2,550,669.00	1,446,666.64	0.00	2,170,000.00	723,333.36	67 / 83
Operating Transfers OUT						
9002 Park	(3,241,151.83)	(2,132,802.48)	0.00	(4,402,380.00)	2,269,577.52	48
9003 Emergency Reserve	(6,238,094.34)	(933,333.36)	0.00	(1,400,000.00)	466,666.64	67
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	(34,593.00)	34,593.00	0
9052 Specialized Community Svc	0.00	0.00	0.00	(880,000.00)	880,000.00	0
9098 Fed Local Law Enforce Blk Grnt	(138.34)	(110.64)	0.00	(166.00)	55.36	67
9099 Supplemental Law Enforce Serv	(6,163.34)	(4,856.00)	0.00	(7,284.00)	2,428.00	67
9100 Grants - Operating Activities	21,592.02	(82,031.36)	0.00	(123,047.00)	41,015.64	67
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)	(53,198.08)	0.00	(585,100.00)	531,901.92	9
9315 General Plan Reserve	(83,333.34)	(66,666.64)	0.00	(100,000.00)	33,333.36	67
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	(446,783.00)	446,783.00	0
9872 Private Development - Planning	19,415.02	0.00	0.00	(173,148.00)	173,148.00	0
9873 Private Development - Engineer	6,833.00	0.00	0.00	(99,585.00)	99,585.00	0
9874 Private Development - Fire	9,666.72	0.00	0.00	(72,905.00)	72,905.00	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

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
9931 Technology Replacement	(115,998.34)	(233,333.36)	0.00	(463,622.00)	230,288.64	50
9932 Fleet Replacement	(291,666.66)	(600,000.00)	0.00	(900,000.00)	300,000.00	67
9933 Facility Maintenance Reserve	(145,833.34)	(183,333.36)	0.00	(275,000.00)	91,666.64	67
9934 Prefund Equip Liab Reserve	(125,000.00)	0.00	0.00	0.00	0.00	0
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)	(432,613.31)	0.00	(1,254,000.00)	821,386.69	34
Total Transfers OUT	(11,533,510.86)	(4,935,598.59)	0.00	(13,201,663.00)	8,266,064.41	37 / 83
Total Other Financing Sources	(10,871,691.62)	(3,488,931.95)	0.00	(11,031,663.00)	(7,542,731.05)	32 / 83
Excess Deficiency After Financing Sources / (Uses)	1,807,069.51	(318,735.76)	(240,123.18)	(12,125,835.00)	(11,566,976.06)	
Beginning Fund Balance	12,926,193.89	14,733,263.40	0.00	14,733,263.40		
Ending Fund Balance	14,733,263.40	14,414,527.64	(240,123.18)	2,607,428.40		
Ending Cash Balance	9,208,124.56	19,027,822.94				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
42501 Park Use Fees	9,725.07	635.50	0.00	17,000.00	16,364.50	4
42699 Other Service Charges	1,992.50	(365.00)	0.00	5,000.00	5,365.00	0
Total - Charges for Services	11,717.57	270.50	0.00	22,000.00	21,729.50	1 / 83
43018 Administrative Citations	0.00	175.00	0.00	4,000.00	3,825.00	4
Total - Fines & Forfeitures	0.00	175.00	0.00	4,000.00	3,825.00	4 / 83
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	39,420.76	0.00	40,000.00	579.24	99
44140 Concession Income	807.45	0.00	0.00	3,000.00	3,000.00	0
Total - Use of Money & Property	44,590.93	39,420.76	0.00	43,000.00	3,579.24	92 / 83
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 / 83
Total Revenues	60,516.45	39,866.26	0.00	70,000.00	30,133.74	57 / 83
Expenditures						
4000 Salaries - Permanent	814,297.43	629,306.42	0.00	1,000,907.00	371,600.58	63
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	99,469.14	0.00	0.00	(99,469.14)	-
4025 Salaries - Separation Payouts	648.33	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	44,939.57	30,404.11	0.00	30,199.00	(205.11)	101
4080 Salaries - Light Duty	8,747.52	13,977.68	0.00	0.00	(13,977.68)	-
4520 Employee Benefit - PERS	17.50	0.00	0.00	0.00	0.00	0
4690 Employee Benefits Other	681,453.46	559,556.13	0.00	784,333.00	224,776.87	71
Total - Salaries & Employee Benefits	1,656,615.18	1,336,430.39	0.00	1,827,939.00	491,508.61	73 / 83
5000 Office Expense	731.07	435.42	0.00	1,000.00	564.58	44
5005 Postage & Mailing	481.14	43.74	0.00	500.00	456.26	9
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	24,091.25	0.00	39,000.00	14,908.75	62
5105 Small Tools and Equipment	13,805.64	5,209.44	0.00	7,535.00	2,325.56	69
5110 Safety Equipment	4,294.90	6,483.70	0.00	8,575.00	2,091.30	76
5120 Clothing/Uniforms	6,373.46	2,373.58	0.00	5,585.00	3,211.42	42
5505 Equipment Maintenance/Repair	3,295.12	2,599.17	0.00	3,810.00	1,210.83	68
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
6283 Uniform Safety Equip	0.00	997.70	0.00	0.00	(997.70)	-
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	2,543.41	0.00	10,000.00	7,456.59	25
Total - Materials & Supplies	81,535.71	50,115.74	0.00	96,855.00	46,739.26	52 / 83
5330 Contractual	130,214.67	208,143.26	45,513.00	365,147.00	111,490.74	69
5400 Professional Services	1,074.65	498.23	0.00	2,630.00	2,131.77	19
5415 Landscape Maintenance	420,189.09	304,278.80	0.00	367,000.00	62,721.20	83
5420 Laundry Services	2,380.77	1,343.08	0.00	3,100.00	1,756.92	43
5440 Janitorial Services	14,911.26	16,278.99	0.00	18,000.00	1,721.01	90
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	2,420.00	0.00	15,000.00	12,580.00	16
7413 Outside Repairs/Services Other	4,991.52	120.00	0.00	0.00	(120.00)	-
Total - Purchased Services	580,745.69	533,357.36	45,513.00	772,147.00	193,276.64	75 / 83
7992 Capital Projects OH Allocation	9,821.41	1,608.15	0.00	0.00	(1,608.15)	-
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	84,572.75	44,466.99	0.00	(129,039.74)	-
Total - Capital Projects	333,430.43	86,180.90	44,466.99	927,485.00	796,837.11	14 / 83
5140 Advertising/Marketing	116.94	18.00	0.00	500.00	482.00	4
5160 Licenses/Permits/Fees	2,989.91	3,577.57	0.00	5,617.00	2,039.43	64
5300 Lease/Rental Expense	2,337.80	103.03	0.00	8,665.00	8,561.97	1
5370 Memberships/Dues	1,320.00	513.99	0.00	1,700.00	1,186.01	30

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 002 - PARK

Budget Year: 2021	Prior Year's	Year To Date	Encumbrances	Budget	Balance	Percent
	Actuals To 6/30/2020	Actuals				Used Budg / Time
5390 Training	4,783.62	2,558.82	0.00	11,000.00	8,441.18	23
5465 Solid Waste Disposal	336.92	0.00	0.00	500.00	500.00	0
5480 Communications	22,649.52	14,405.01	0.00	24,500.00	10,094.99	59
7322 CARD Park Expenses	93,680.81	43,936.28	0.00	90,700.00	46,763.72	48
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	2,842.00	0.00	4,000.00	1,158.00	71
Total - Other Expenses	<u>136,134.14</u>	<u>68,593.03</u>	<u>0.00</u>	<u>151,469.00</u>	<u>82,875.97</u>	<u>45 / 83</u>
Total - Depreciation	0.00	0.00	0.00	0.00	0.00	0 / 83
5030 Insurance	56,588.00	40,821.67	0.00	70,051.00	29,229.33	58
5260 Fuel	26,737.54	24,557.95	0.00	55,072.00	30,514.05	45
5455 Electric	34,499.36	20,269.38	0.00	46,289.00	26,019.62	44
5460 Water	123,454.04	94,307.78	0.00	157,736.00	63,428.22	60
5510 Vehicle Maintenance/Repair	99,208.05	71,612.18	0.00	102,399.00	30,786.82	70
7993 Indirect Cost Allocation	283,031.04	184,405.36	0.00	276,608.00	92,202.64	67
7994 Building Main Allocation	31,152.00	21,157.00	0.00	34,206.00	13,049.00	62
7996 Info Systems Allocation	46,924.28	29,538.00	0.00	51,373.00	21,835.00	57
Total - Allocations	<u>701,594.31</u>	<u>486,669.32</u>	<u>0.00</u>	<u>793,734.00</u>	<u>307,064.68</u>	<u>61 / 83</u>
Total Expenditures	<u>3,490,055.46</u>	<u>2,561,346.74</u>	<u>89,979.99</u>	<u>4,569,629.00</u>	<u>1,918,302.27</u>	<u>58 / 83</u>
Excess Deficiency Before						
Financing Sources / (Uses)	<u>(3,429,539.01)</u>	<u>(2,521,480.48)</u>	<u>(89,979.99)</u>	<u>(4,499,629.00)</u>	<u>(1,888,168.53)</u>	<u>58 / 83</u>
Other Sources / Uses						
Operating Transfers IN						
3001 General	<u>3,495,394.01</u>	<u>2,132,802.48</u>	<u>0.00</u>	<u>4,402,380.00</u>	<u>2,269,577.52</u>	<u>48</u>
Total Transfers IN	<u>3,495,394.01</u>	<u>2,132,802.48</u>	<u>0.00</u>	<u>4,402,380.00</u>	<u>2,269,577.52</u>	<u>48 / 83</u>
Operating Transfers OUT						
9100 Grants - Operating Activities	<u>(26,590.70)</u>	<u>(35,890.64)</u>	<u>0.00</u>	<u>(53,836.00)</u>	<u>17,945.36</u>	<u>67</u>
Total Transfers OUT	<u>(26,590.70)</u>	<u>(35,890.64)</u>	<u>0.00</u>	<u>(53,836.00)</u>	<u>17,945.36</u>	<u>67 / 83</u>
Total Other Financing Sources	<u>3,468,803.31</u>	<u>2,096,911.84</u>	<u>0.00</u>	<u>4,348,544.00</u>	<u>2,251,632.16</u>	<u>48 / 83</u>
Excess Deficiency After						
Financing Sources / (Uses)	<u>39,264.30</u>	<u>(424,568.64)</u>	<u>(89,979.99)</u>	<u>(151,085.00)</u>	<u>363,463.63</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>(388,903.34)</u>	<u>(89,979.99)</u>	<u>(115,419.70)</u>		
Ending Cash Balance	<u>225,142.87</u>	<u>(463,605.46)</u>				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
41239 TDA-SB325 (LTF)	1,892,345.00	2,721,514.37	0.00	3,193,856.00	472,341.63	85
41399 Other County Payments	1,260.00	1,680.00	0.00	0.00	(1,680.00)	-
Total - Intergovernmental Revenues	1,893,605.00	2,723,194.37	0.00	3,193,856.00	470,661.63	85 / 83
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 / 83
44101 Interest on Investments	51,995.17	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	690.00	6,200.00	0.00	20,820.00	14,620.00	30
Total - Use of Money & Property	52,685.17	6,200.00	0.00	20,820.00	14,620.00	30 / 83
Total Revenues	1,946,560.17	2,729,394.37	0.00	3,214,676.00	485,281.63	85 / 83
Expenditures						
4000 Salaries - Permanent	121,103.17	154,896.74	0.00	274,485.00	119,588.26	56
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	741.42	0.00	0.00	(741.42)	-
4690 Employee Benefits Other	85,074.45	112,361.44	0.00	204,272.00	91,910.56	55
Total - Salaries & Employee Benefits	215,422.07	268,338.85	0.00	478,757.00	210,418.15	56 / 83
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	11,363.57	0.00	5,169.00	(6,194.57)	220
5100 Materials and Supplies	54.72	212.30	0.00	95.00	(117.30)	223
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	11,865.44	0.00	9,564.00	(2,301.44)	124 / 83 Ovr
5330 Contractual	22,732.55	16,071.09	0.00	29,315.00	13,243.91	55
5415 Landscape Maintenance	0.00	240.00	0.00	0.00	(240.00)	-
5440 Janitorial Services	23,353.00	4,504.77	0.00	8,600.00	4,095.23	52
7375 Sweeping/Trash Disposal	417.52	635.40	0.00	2,600.00	1,964.60	24
7380 Pest Control	259.00	175.00	0.00	190.00	15.00	92
7413 Outside Repairs/Services Other	576.50	0.00	0.00	500.00	500.00	0
7425 Transit Services	28,595.40	11,314.00	0.00	70,000.00	58,686.00	16
Total - Purchased Services	75,933.97	32,940.26	0.00	111,205.00	78,264.74	30 / 83
7992 Capital Projects OH Allocation	102,670.11	30,997.20	0.00	0.00	(30,997.20)	-
8800 Major Cap Projects-Capitalize	133,028.71	370,833.65	0.00	4,794,716.00	4,423,882.35	8
8801 Major Cap Proj-Non Capitalize	76,385.98	84,433.49	28,055.34	0.00	(112,488.83)	-
Total - Capital Projects	312,084.80	486,264.34	28,055.34	4,794,716.00	4,280,396.32	11 / 83
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	1,604.12	0.00	2,500.00	895.88	64
Total - Other Expenses	8,598.09	1,249.72	0.00	14,685.00	13,435.28	9 / 83
Total - Depreciation	0.00	0.00	0.00	0.00	0.00	0 / 83
5030 Insurance	10,296.00	7,676.03	0.00	13,107.00	5,430.97	59
5455 Electric	4,081.86	1,443.43	0.00	8,527.00	7,083.57	17
5460 Water	766.15	892.51	0.00	1,069.00	176.49	83
7993 Indirect Cost Allocation	68,259.00	47,827.36	0.00	71,741.00	23,913.64	67
7994 Building Main Allocation	11,046.00	7,500.00	0.00	12,130.00	4,630.00	62
7996 Info Systems Allocation	9,873.66	5,999.00	0.00	11,149.00	5,150.00	54
Total - Allocations	104,322.67	71,338.33	0.00	117,723.00	46,384.67	61 / 83
Total Expenditures	722,016.20	871,996.94	28,055.34	5,526,650.00	4,626,597.72	16 / 83
Excess Deficiency Before Financing Sources / (Uses)	1,224,543.97	1,857,397.43	(28,055.34)	(2,311,974.00)	(4,141,316.09)	-79 / 83

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Other Sources / Uses						
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 / 83
Operating Transfers OUT						
9001 General	(83,333.34)	(66,666.64)	0.00	(100,000.00)	33,333.36	67
Total Transfers OUT	(83,333.34)	(66,666.64)	0.00	(100,000.00)	33,333.36	67 / 83
Total Other Financing Sources	(88,376.00)	(66,666.64)	0.00	(99,962.00)	(33,295.36)	67 / 83
Excess Deficiency After						
Financing Sources / (Uses)	1,136,167.97	1,790,730.79	(28,055.34)	(2,411,936.00)	(4,174,611.45)	
Beginning Fund Balance	1,755,806.90	2,891,974.87	0.00	2,891,974.87		
Ending Fund Balance	2,891,974.87	4,682,705.66	(28,055.34)	480,038.87		
Ending Cash Balance	3,095,441.64	4,668,226.08				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
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	422,608.65	0.00	594,252.00	171,643.35	71
41204 State Gas Tax-Sec 2106	320,768.23	239,066.26	0.00	337,276.00	98,209.74	71
41207 State Gas Tax-Sec 2107	722,117.19	566,841.46	0.00	714,890.00	148,048.54	79
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	578,701.23	0.00	947,251.00	368,549.77	61
41213 State Gas Tax - SB1	1,928,513.26	1,503,087.83	0.00	1,926,812.00	423,724.17	78
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	3,320,305.43	0.00	5,730,481.00	2,410,175.57	58 / 83
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 / 83
Total Revenues	5,816,209.27	3,320,305.43	0.00	5,730,481.00	2,410,175.57	58 / 83
Expenditures						
7992 Capital Projects OH Allocation	101,913.75	115,818.33	0.00	0.00	(115,818.33)	-
8800 Major Cap Projects-Capitalize	1,713,428.98	1,660,662.01	0.00	6,014,796.00	4,354,133.99	28
8801 Major Cap Proj-Non Capitalize	241,304.25	328,422.43	159,406.79	0.00	(487,829.22)	-
Total - Capital Projects	2,056,646.98	2,104,902.77	159,406.79	6,014,796.00	3,750,486.44	38 / 83
Total Expenditures	2,056,646.98	2,104,902.77	159,406.79	6,014,796.00	3,750,486.44	38 / 83
Excess Deficiency Before Financing Sources / (Uses)	3,759,562.29	1,215,402.66	(159,406.79)	(284,315.00)	(1,340,310.87)	-371 / 83
Other Sources / Uses						
Operating Transfers OUT						
9001 General	(1,708,333.34)	(1,366,666.64)	0.00	(2,050,000.00)	683,333.36	67
Total Transfers OUT	(1,708,333.34)	(1,366,666.64)	0.00	(2,050,000.00)	683,333.36	67 / 83
Total Other Financing Sources	(2,050,000.00)	(1,366,666.64)	0.00	(2,050,000.00)	(683,333.36)	67 / 83
Excess Deficiency After Financing Sources / (Uses)	1,709,562.29	(151,263.98)	(159,406.79)	(2,334,315.00)	(2,023,644.23)	
Beginning Fund Balance	2,881,579.45	4,591,141.74	0.00	4,591,141.74		
Ending Fund Balance	4,591,141.74	4,439,877.76	(159,406.79)	2,256,826.74		
Ending Cash Balance	4,444,315.48	4,450,229.73				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
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	3,851,279.35	0.00	1,250,000.00	(2,601,279.35)	308
Total - Charges for Services	1,504,631.96	3,878,979.17	0.00	1,283,700.00	(2,595,279.17)	302 / 83
44101 Interest on Investments	(8,981.34)	0.00	0.00	0.00	0.00	0
Total - Use of Money & Property	(8,981.34)	0.00	0.00	0.00	0.00	0 / 83
Total Revenues	1,495,650.62	3,878,979.17	0.00	1,283,700.00	(2,595,279.17)	302 / 83 Ovr
Expenditures						
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	429,959.36	(160,898.39)	0.00	2,433,428.00	2,594,326.39	0 / 83
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	250.38	0.00	0.00	3,276,129.00	3,276,129.00	0 / 83
Total Expenditures	430,209.74	(160,898.39)	0.00	5,709,557.00	5,870,455.39	0 / 83
Excess Deficiency Before Financing Sources / (Uses)	1,065,440.88	4,039,877.56	0.00	(4,425,857.00)	(8,465,734.56)	-91 / 83
Other Sources / Uses						
Operating Transfers IN 3850 Sewer	2,356,756.00	1,302,022.64	0.00	1,953,034.00	651,011.36	67
Total Transfers IN	2,356,756.00	1,302,022.64	0.00	1,953,034.00	651,011.36	67 / 83
Operating Transfers OUT 9852 Sewer Debt Service	0.00	(1,269,591.23)	0.00	(1,573,277.00)	303,685.77	81
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	(15,046.32)	(1,269,591.23)	0.00	(1,586,115.00)	316,523.77	80 / 83
Total Other Financing Sources	2,341,709.68	32,431.41	0.00	366,919.00	334,487.59	9 / 83
Excess Deficiency After Financing Sources / (Uses)	3,407,150.56	4,072,308.97	0.00	(4,058,938.00)	(8,131,246.97)	
Beginning Fund Balance	(20,463,519.04)	(17,056,368.48)	0.00	(17,056,368.48)		
Ending Fund Balance	(17,056,368.48)	(12,984,059.51)	0.00	(21,115,306.48)		
Ending Cash Balance	435,759.93	1,689,914.45				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
42301 Sewer Service Fees	11,799,472.08	7,905,270.32	0.00	11,710,000.00	3,804,729.68	68
42302 Sewer Application Fee	46,184.00	45,096.57	0.00	30,000.00	(15,096.57)	150
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	111,075.19	0.00	100,000.00	(11,075.19)	111
42308 Sewer In-Lieu Petition Fee	15,998.18	8,715.70	0.00	6,000.00	(2,715.70)	145
42370 Industrial User Waste Test Fee	380,944.30	9,382.00	0.00	200,000.00	190,618.00	5
Total - Charges for Services	12,369,760.61	8,079,539.78	0.00	12,055,800.00	3,976,260.22	67 / 83
44101 Interest on Investments	197,751.78	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	23,261.82	275.76	0.00	0.00	(275.76)	-
Total - Use of Money & Property	221,013.60	275.76	0.00	0.00	(275.76)	999 / 83
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 / 83
Total Revenues	21,407,681.51	8,079,815.54	0.00	12,055,800.00	3,975,984.46	67 / 83
Expenditures						
4000 Salaries - Permanent	1,351,054.52	1,136,913.11	0.00	1,708,025.00	571,111.89	67
4006 Salaries - Sign On Bonus	0.00	4,000.00	0.00	0.00	(4,000.00)	-
4015 Salaries - Holiday Pay	7,792.94	5,559.21	0.00	7,200.00	1,640.79	77
4020 Salaries - Hourly Pay	33,736.57	9,693.25	0.00	0.00	(9,693.25)	-
4025 Salaries - Separation Payouts	19,468.16	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	40,653.53	27,309.51	0.00	7,500.00	(19,809.51)	364
4080 Salaries - Light Duty	40,567.71	39,258.11	0.00	0.00	(39,258.11)	-
4690 Employee Benefits Other	955,816.47	774,388.72	0.00	1,173,318.00	398,929.28	66
Total - Salaries & Employee Benefits	2,449,089.90	1,997,121.91	0.00	2,896,043.00	898,921.09	69 / 83
5000 Office Expense	3,908.81	1,429.95	0.00	3,920.00	2,490.05	36
5005 Postage & Mailing	4,437.11	2,986.50	0.00	4,000.00	1,013.50	75
5010 Outside Printing Expense	164.07	107.58	0.00	2,000.00	1,892.42	5
5050 Books/Periodicals/Software	4,046.98	4,300.53	0.00	6,226.00	1,925.47	69
5100 Materials and Supplies	1,251.53	8,935.37	0.00	8,374.00	(561.37)	107
5105 Small Tools and Equipment	2,127.81	13,932.96	0.00	4,640.00	(9,292.96)	300
5110 Safety Equipment	2,462.13	4,278.68	0.00	11,425.00	7,146.32	37
5120 Clothing/Uniforms	0.00	101.24	0.00	0.00	(101.24)	-
5505 Equipment Maintenance/Repair	63,975.45	25,847.73	0.00	60,177.00	34,329.27	43
6282 Uniform Allow Civilian	474.50	119.08	0.00	2,400.00	2,280.92	5
7303 Stand By Fuels	3,499.96	572.10	0.00	10,000.00	9,427.90	6
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	4,429.14	0.00	0.00	(4,429.14)	-
7351 Plant Ops- Chemicals	534,544.23	447,921.86	0.00	540,000.00	92,078.14	83
7352 Plant Ops- Lab Equipment	21,534.84	18,233.44	0.00	15,000.00	(3,233.44)	122
7353 Plant Ops- Hand Tools	4,194.70	1,077.10	0.00	0.00	(1,077.10)	-
7354 Plant Ops- Safety Equipment	10,341.91	28.94	0.00	0.00	(28.94)	-
7355 Plant Ops- Equip Main Supply	126,054.66	92,617.13	0.00	125,000.00	32,382.87	74
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	7,054.18	0.00	6,000.00	(1,054.18)	118
7370 Collection System Materials	27,977.48	14,230.46	0.00	23,525.00	9,294.54	60
7419 Lift Station Expenses	29,623.23	16,351.66	0.00	30,000.00	13,648.34	55
Total - Materials & Supplies	881,149.18	665,623.31	0.00	880,466.00	214,842.69	76 / 83
5330 Contractual	267,308.45	231,924.53	0.00	279,082.00	47,157.47	83
5400 Professional Services	137,661.26	61,720.77	14,789.83	174,033.00	97,522.40	44
5401 Audit Services	5,293.56	6,206.34	0.00	6,206.00	(0.34)	100
5415 Landscape Maintenance	40,110.37	36,449.01	0.00	42,000.00	5,550.99	87
5420 Laundry Services	9,410.08	5,594.45	0.00	11,000.00	5,405.55	51
5440 Janitorial Services	4,103.60	3,545.04	0.00	7,125.00	3,579.96	50
5555 Maint Agreements Other	56,924.05	35,073.98	0.00	71,217.00	36,143.02	49
7347 Weed Control	16,492.00	16,719.00	0.00	14,250.00	(2,469.00)	117
7375 Sweeping/Trash Disposal	169.78	0.00	0.00	0.00	0.00	0
7380 Pest Control	3,850.00	1,327.00	0.00	10,250.00	8,923.00	13
7384 Fire Alarm/Base Station/Camera	1,914.69	1,171.56	0.00	2,375.00	1,203.44	49

City of Chico
Fund Income Statement

Data Through 4/30/2021

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	5,254.54	0.00	4,370.00	(884.54)	120
7404 Sludge Analysis	1,015.00	675.00	0.00	3,500.00	2,825.00	19
7405 Industrial Waste Analysis	26,662.00	24,736.50	0.00	28,500.00	3,763.50	87
7413 Outside Repairs/Services Other	70,485.46	30,828.24	0.00	65,000.00	34,171.76	47
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	253,392.17	0.00	350,000.00	96,607.83	72
Total - Purchased Services	972,942.16	717,248.13	14,789.83	1,087,658.00	355,620.04	67 / 83
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 / 83
7992 Capital Projects OH Allocation	15,759.27	6,934.79	0.00	0.00	(6,934.79)	-
8800 Major Cap Projects-Capitalize	0.00	92,406.08	0.00	2,993,876.00	2,901,469.92	3
8801 Major Cap Proj-Non Capitalize	377,280.47	150,627.85	10,511.57	0.00	(161,139.42)	-
Total - Capital Projects	393,039.74	249,968.72	10,511.57	2,993,876.00	2,733,395.71	9 / 83
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	11,505.00	0.00	8,800.00	(2,705.00)	131
5385 Business Expenses	0.97	47.47	0.00	285.00	237.53	17
5390 Training	7,794.96	1,093.00	0.00	18,159.00	17,066.00	6
5465 Solid Waste Disposal	0.00	0.00	0.00	5,630.00	5,630.00	0
5480 Communications	28,768.90	21,619.75	0.00	19,250.00	(2,369.75)	112
7211 Sewer Backup Claims	0.00	0.00	0.00	18,810.00	18,810.00	0
7406 State Certification	3,188.00	1,740.00	0.00	3,400.00	1,660.00	51
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	9,010.00	0.00	20,000.00	10,990.00	45
7421 WPCP Fines	0.00	0.00	0.00	80,000.00	80,000.00	0
Total - Other Expenses	145,115.03	148,116.51	0.00	268,130.00	120,013.49	55 / 83
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 / 83
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 / 83
5030 Insurance	93,153.00	69,727.06	0.00	119,539.00	49,811.94	58
5260 Fuel	20,924.85	14,385.73	0.00	25,539.00	11,153.27	56
5455 Electric	620,773.56	498,474.24	0.00	509,239.00	10,764.76	98
5456 Natural Gas	134,880.97	55,877.82	0.00	113,000.00	57,122.18	49
5460 Water	1,186.48	927.92	0.00	1,589.00	661.08	58
5510 Vehicle Maintenance/Repair	70,834.39	47,514.61	0.00	82,745.00	35,230.39	57
7993 Indirect Cost Allocation	441,813.12	296,162.00	0.00	444,243.00	148,081.00	67
7994 Building Main Allocation	44,988.00	30,666.00	0.00	49,581.00	18,915.00	62
7996 Info Systems Allocation	108,586.55	67,490.00	0.00	113,607.00	46,117.00	59
Total - Allocations	1,537,140.92	1,081,225.38	0.00	1,459,082.00	377,856.62	74 / 83
Total Expenditures	11,156,281.12	4,774,555.95	25,301.40	10,929,297.00	6,129,439.65	44 / 83
Excess Deficiency Before						
Financing Sources / (Uses)	10,251,400.39	3,305,259.59	(25,301.40)	1,126,503.00	(2,153,455.19)	291 / 83
Other Sources / Uses						
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 / 83
Operating Transfers OUT						
9321 Sewer - WPCP Capacity	(2,028,283.00)	(1,302,022.64)	0.00	(1,953,034.00)	651,011.36	67
9851 WPCP Capital Reserve	(1,368,206.66)	(955,749.36)	0.00	(1,433,624.00)	477,874.64	67
9852 Sewer Debt Service	0.00	(668,715.99)	0.00	(828,672.00)	159,956.01	81
9932 Fleet Replacement	(99,436.66)	(80,906.64)	0.00	(121,360.00)	40,453.36	67

City of Chico
Fund Income Statement

Data Through 4/30/2021

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)	(3,007,394.63)	0.00	(4,336,690.00)	1,329,295.37	69 / 83
Total Other Financing Sources	(4,117,928.00)	(3,007,394.63)	0.00	(4,320,898.00)	(1,313,503.37)	70 / 83
Excess Deficiency After Financing Sources / (Uses)	6,133,472.39	297,864.96	(25,301.40)	(3,194,395.00)	(3,466,958.56)	
Beginning Fund Balance	109,404,502.45	115,537,974.84	0.00	115,537,974.84		
Ending Fund Balance	115,537,974.84	115,835,839.80	(25,301.40)	112,343,579.84		
Ending Cash Balance	9,512,481.00	10,219,640.68				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
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 / 83
Total Revenues	354,121.15	0.00	0.00	0.00	0.00	0 / 83
Expenditures						
7992 Capital Projects OH Allocation	134.70	6,645.72	0.00	0.00	(6,645.72)	-
8800 Major Cap Projects-Capitalize	0.00	549,757.00	0.00	1,110,073.00	560,316.00	50
8801 Major Cap Proj-Non Capitalize	12,310.44	33,028.48	124,766.07	0.00	(157,794.55)	-
Total - Capital Projects	12,445.14	589,431.20	124,766.07	1,110,073.00	395,875.73	64 / 83
Total Expenditures	12,445.14	589,431.20	124,766.07	1,110,073.00	395,875.73	64 / 83
Excess Deficiency Before Financing Sources / (Uses)	341,676.01	(589,431.20)	(124,766.07)	(1,110,073.00)	(395,875.73)	64 / 83
Other Sources / Uses						
Operating Transfers IN						
3850 Sewer	1,641,848.00	955,749.36	0.00	1,433,624.00	477,874.64	67
Total Transfers IN	1,641,848.00	955,749.36	0.00	1,433,624.00	477,874.64	67 / 83
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 / 83
Total Other Financing Sources	1,641,848.00	955,749.36	0.00	493,624.00	(462,125.36)	194 / 83
Excess Deficiency After Financing Sources / (Uses)	1,983,524.01	366,318.16	(124,766.07)	(616,449.00)	(858,001.09)	
Beginning Fund Balance	15,299,028.98	17,282,552.99	0.00	17,282,552.99		
Ending Fund Balance	17,282,552.99	17,648,871.15	(124,766.07)	16,666,103.99		
Ending Cash Balance	17,282,552.99	17,648,871.15				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
42204 Parking Meters-Streets	494,018.37	177,536.67	0.00	300,000.00	122,463.33	59
42207 Parking Meters-Lots	324,374.27	54,708.70	0.00	150,000.00	95,291.30	36
42210 Parking Permits-Preferred	4,447.00	6,173.50	0.00	5,000.00	(1,173.50)	123
42211 Parking Permits-Limited	92,668.02	2,375.00	0.00	90,000.00	87,625.00	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	252,295.87	0.00	589,000.00	336,704.13	43 / 83
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 / 83
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 / 83
Total Revenues	992,893.81	252,295.87	0.00	594,000.00	341,704.13	42 / 83
Expenditures						
4000 Salaries - Permanent	237,985.04	139,796.96	0.00	222,887.00	83,090.04	63
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	1,312.10	0.00	0.00	(1,312.10)	-
4690 Employee Benefits Other	166,789.68	93,269.44	0.00	155,340.00	62,070.56	60
Total - Salaries & Employee Benefits	405,830.04	234,442.50	0.00	378,227.00	143,784.50	62 / 83
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	25,541.40	0.00	35,000.00	9,458.60	73
5105 Small Tools and Equipment	7.63	2,326.05	0.00	500.00	(1,826.05)	465
5110 Safety Equipment	3.85	373.60	0.00	100.00	(273.60)	374
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	29,176.30	0.00	41,704.00	12,527.70	70 / 83
5330 Contractual	84,924.02	51,470.84	0.00	94,959.00	43,488.16	54
5400 Professional Services	15,615.99	2,780.00	3,369.01	11,919.00	5,769.99	52
5401 Audit Services	485.35	746.22	0.00	746.00	(0.22)	100
5415 Landscape Maintenance	0.00	240.00	0.00	0.00	(240.00)	-
5440 Janitorial Services	4,979.67	4,303.12	0.00	7,000.00	2,696.88	61
5555 Maint Agreements Other	45,992.18	30,031.08	0.00	60,000.00	29,968.92	50
7384 Fire Alarm/Base Station/Camera	660.00	495.00	0.00	660.00	165.00	75
7413 Outside Repairs/Services Other	0.00	0.00	0.00	1,000.00	1,000.00	0
Total - Purchased Services	152,657.21	90,066.26	3,369.01	176,284.00	82,848.73	53 / 83
7992 Capital Projects OH Allocation	10,659.42	185.34	0.00	0.00	(185.34)	-
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	4,381.98	13,212.32	0.00	(17,594.30)	-
Total - Capital Projects	12,103.14	4,567.32	13,212.32	867,872.00	850,092.36	2 / 83
5390 Training	0.00	(94.18)	0.00	1,400.00	1,494.18	0
5480 Communications	3,452.96	1,808.87	0.00	2,000.00	191.13	90
Total - Other Expenses	3,452.96	1,714.69	0.00	3,400.00	1,685.31	50 / 83
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 / 83
5030 Insurance	17,240.00	11,193.17	0.00	19,284.00	8,090.83	58
5260 Fuel	1,346.79	849.96	0.00	2,159.00	1,309.04	39
5455 Electric	11,265.43	7,398.10	0.00	8,627.00	1,228.90	86
5460 Water	3,733.67	4,223.92	0.00	4,734.00	510.08	89
5510 Vehicle Maintenance/Repair	1,293.79	1,937.78	0.00	2,381.00	443.22	81
7993 Indirect Cost Allocation	117,417.96	77,995.36	0.00	116,993.00	38,997.64	67
7994 Building Main Allocation	79,628.00	58,194.00	0.00	94,096.00	35,902.00	62
7996 Info Systems Allocation	4,372.66	2,831.00	0.00	4,659.00	1,828.00	61

City of Chico
Fund Income Statement

Data Through 4/30/2021

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 - Allocations	236,298.30	164,623.29	0.00	252,933.00	88,309.71	65 / 83
Total Expenditures	1,013,424.37	524,590.36	16,581.33	1,720,420.00	1,179,248.31	31 / 83
Excess Deficiency Before Financing Sources / (Uses)	(20,530.56)	(272,294.49)	(16,581.33)	(1,126,420.00)	(837,544.18)	26 / 83
Other Sources / Uses						
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 / 83
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)	(2,400.00)	0.00	(3,600.00)	1,200.00	67
Total Transfers OUT	(112,600.52)	(2,400.00)	0.00	(3,600.00)	1,200.00	67 / 83
Total Other Financing Sources	(160,119.46)	(2,400.00)	0.00	73.00	2,473.00	0 / 83
Excess Deficiency After Financing Sources / (Uses)	(180,650.02)	(274,694.49)	(16,581.33)	(1,126,347.00)	(835,071.18)	
Beginning Fund Balance	4,357,878.91	4,177,228.89	0.00	4,177,228.89		
Ending Fund Balance	4,177,228.89	3,902,534.40	(16,581.33)	3,050,881.89		
Ending Cash Balance	1,345,833.47	1,049,758.68				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
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 / 83
42250 Fuel Flowage Fees	26,594.43	32,085.14	0.00	35,000.00	2,914.86	92
42251 Landing Fees	16,936.19	24,635.07	0.00	35,000.00	10,364.93	70
Total - Charges for Services	43,530.62	56,720.21	0.00	70,000.00	13,279.79	81 / 83
44101 Interest on Investments	14,634.14	0.00	0.00	0.00	0.00	0
44130 Rental & Lease Income	943,022.57	346,931.56	0.00	350,000.00	3,068.44	99
44132 T-Hanger Rental & Lease Income	87,727.42	75,583.21	0.00	80,000.00	4,416.79	94
44140 Concession Income	66,324.13	29,261.43	0.00	60,000.00	30,738.57	49
Total - Use of Money & Property	1,111,708.26	451,776.20	0.00	490,000.00	38,223.80	92 / 83
44519 Reimbursement-Other	8,124.01	21,590.22	0.00	5,000.00	(16,590.22)	432
Total - Other Revenues	8,124.01	21,590.22	0.00	5,000.00	(16,590.22)	432 / 83
Total Revenues	1,163,362.89	550,086.63	0.00	565,000.00	14,913.37	97 / 83
Expenditures						
4000 Salaries - Permanent	183,666.78	88,436.26	0.00	205,508.00	117,071.74	43
4020 Salaries - Hourly Pay	24,032.03	43,538.04	0.00	15,554.00	(27,984.04)	280
4025 Salaries - Separation Payouts	5,630.17	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	2,788.96	745.21	0.00	4,800.00	4,054.79	16
4690 Employee Benefits Other	108,093.23	54,556.29	0.00	127,082.00	72,525.71	43
Total - Salaries & Employee Benefits	324,211.17	187,275.80	0.00	352,944.00	165,668.20	53 / 83
5000 Office Expense	887.26	197.40	0.00	1,690.00	1,492.60	12
5005 Postage & Mailing	315.63	99.00	0.00	380.00	281.00	26
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	4,550.08	0.00	17,050.00	12,499.92	27
5105 Small Tools and Equipment	6,593.91	640.88	0.00	500.00	(140.88)	128
5110 Safety Equipment	0.00	85.00	0.00	400.00	315.00	21
5515 Building Maintenance/Repair	7,701.86	513.33	0.00	4,000.00	3,486.67	13
7320 Custodial Supplies	1,612.64	0.00	0.00	1,600.00	1,600.00	0
Total - Materials & Supplies	30,271.54	6,287.50	0.00	26,120.00	19,832.50	24 / 83
5330 Contractual	191.50	1,808.97	0.00	10,000.00	8,191.03	18
5400 Professional Services	46,135.25	71,241.56	21,821.57	214,923.00	121,859.87	43
5401 Audit Services	4,839.34	1,605.11	0.00	1,605.00	(0.11)	100
5415 Landscape Maintenance	12.14	400.00	0.00	15,000.00	14,600.00	3
5420 Laundry Services	2,405.00	1,375.71	0.00	3,000.00	1,624.29	46
5440 Janitorial Services	13,236.51	10,991.71	0.00	12,908.00	1,916.29	85
5555 Maint Agreements Other	2,780.00	4,361.80	0.00	6,500.00	2,138.20	67
7347 Weed Control	17,487.50	16,060.00	0.00	8,000.00	(8,060.00)	201
7380 Pest Control	708.00	689.00	0.00	350.00	(339.00)	197
7394 Hazardous Materials Disposal	0.00	0.00	0.00	475.00	475.00	0
7413 Outside Repairs/Services Other	4,613.43	5,247.00	0.00	8,180.00	2,933.00	64
Total - Purchased Services	92,408.67	113,780.86	21,821.57	280,941.00	145,338.57	48 / 83
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 / 83
5140 Advertising/Marketing	261.70	176.31	0.00	2,000.00	1,823.69	9
5160 Licenses/Permits/Fees	1,952.00	2,055.50	0.00	3,500.00	1,444.50	59
5370 Memberships/Dues	1,395.00	1,000.00	0.00	945.00	(55.00)	106
5385 Business Expenses	799.26	2,568.06	0.00	500.00	(2,068.06)	514
5386 Conference Expenses	487.08	0.00	0.00	8,000.00	8,000.00	0
5390 Training	3,936.92	850.00	0.00	4,000.00	3,150.00	21
5465 Solid Waste Disposal	0.00	0.00	0.00	950.00	950.00	0
5480 Communications	9,797.25	7,001.21	0.00	8,000.00	998.79	88
Total - Other Expenses	18,629.21	13,651.08	0.00	27,895.00	14,243.92	49 / 83
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 / 83

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
5030 Insurance	11,981.00	8,322.39	0.00	14,383.00	6,060.61	58
5260 Fuel	2,630.13	1,700.67	0.00	7,091.00	5,390.33	24
5455 Electric	43,310.75	37,159.77	0.00	72,677.00	35,517.23	51
5456 Natural Gas	6,636.64	5,791.81	0.00	7,143.00	1,351.19	81
5460 Water	22,486.98	18,839.40	0.00	32,597.00	13,757.60	58
5510 Vehicle Maintenance/Repair	35,334.58	10,310.56	0.00	32,162.00	21,851.44	32
7993 Indirect Cost Allocation	156,126.96	106,362.00	0.00	159,543.00	53,181.00	67
7994 Building Main Allocation	11,976.00	8,463.00	0.00	13,682.00	5,219.00	62
7996 Info Systems Allocation	5,405.66	3,425.00	0.00	5,878.00	2,453.00	58
Total - Allocations	<u>295,888.70</u>	<u>200,374.60</u>	<u>0.00</u>	<u>345,156.00</u>	<u>144,781.40</u>	<u>58 / 83</u>
Total Expenditures	1,978,933.54	521,369.84	21,821.57	1,145,949.00	602,757.59	47 / 83
Excess Deficiency Before						
Financing Sources / (Uses)	<u>(815,570.65)</u>	<u>28,716.79</u>	<u>(21,821.57)</u>	<u>(580,949.00)</u>	<u>(587,844.22)</u>	<u>-1 / 83</u>
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	495.00	495.00	0
Total Transfers IN	0.00	0.00	0.00	495.00	495.00	0 / 83
Operating Transfers OUT						
9932 Fleet Replacement	<u>(62,384.16)</u>	<u>(44,527.36)</u>	<u>0.00</u>	<u>(66,791.00)</u>	<u>22,263.64</u>	<u>67</u>
Total Transfers OUT	<u>(62,384.16)</u>	<u>(44,527.36)</u>	<u>0.00</u>	<u>(66,791.00)</u>	<u>22,263.64</u>	<u>67 / 83</u>
Total Other Financing Sources	<u>(74,861.00)</u>	<u>(44,527.36)</u>	<u>0.00</u>	<u>(66,296.00)</u>	<u>(21,768.64)</u>	<u>67 / 83</u>
Excess Deficiency After						
Financing Sources / (Uses)	<u>(890,431.65)</u>	<u>(15,810.57)</u>	<u>(21,821.57)</u>	<u>(647,245.00)</u>	<u>(609,612.86)</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>13,999,625.46</u>	<u>(21,821.57)</u>	<u>13,368,191.03</u>		
Ending Cash Balance	<u>643,501.15</u>	<u>597,842.31</u>				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
40507 Construction Permit	1,535,026.77	960,637.63	0.00	1,185,000.00	224,362.37	81
40531 Encroachment Permit	12,485.38	11,166.10	0.00	4,250.00	(6,916.10)	263
Total - Licenses and Permits	1,547,512.15	971,803.73	0.00	1,189,250.00	217,446.27	82 / 83
42410 Plan Check Fees	614,705.07	413,831.05	0.00	737,800.00	323,968.95	56
42411 Plan Maintenance Fee	42,324.06	38,663.03	0.00	22,000.00	(16,663.03)	176
42439 Northwest Chico Specific Plan	32,760.00	19,240.00	0.00	37,000.00	17,760.00	52
42604 Sale of Docs/Publications	43.00	1,119.00	0.00	100.00	(1,019.00)	+
Total - Charges for Services	689,832.13	472,853.08	0.00	796,900.00	324,046.92	59 / 83
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 / 83
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 / 83
Total Revenues	2,247,885.57	1,444,656.81	0.00	1,986,150.00	541,493.19	73 / 83
Expenditures						
4000 Salaries - Permanent	703,975.45	610,584.17	0.00	813,992.00	203,407.83	75
4020 Salaries - Hourly Pay	91,024.30	68,469.25	0.00	120,731.00	52,261.75	57
4050 Salaries - Overtime	9,143.95	4,581.84	0.00	12,500.00	7,918.16	37
4690 Employee Benefits Other	494,121.44	398,201.76	0.00	581,433.00	183,231.24	68
Total - Salaries & Employee Benefits	1,298,265.14	1,081,837.02	0.00	1,528,656.00	446,818.98	71 / 83
5000 Office Expense	2,827.94	1,388.78	0.00	2,990.00	1,601.22	46
5005 Postage & Mailing	456.99	438.72	0.00	1,283.00	844.28	34
5010 Outside Printing Expense	332.94	696.06	0.00	1,454.00	757.94	48
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	876.54	0.00	342.00	(534.54)	256
5110 Safety Equipment	616.18	814.73	0.00	342.00	(472.73)	238
5505 Equipment Maintenance/Repair	0.00	117.92	0.00	855.00	737.08	14
Total - Materials & Supplies	7,412.29	4,726.60	0.00	12,966.00	8,239.40	36 / 83
5330 Contractual	14,300.00	0.00	0.00	0.00	0.00	0
5400 Professional Services	138,666.52	170,895.00	10,851.01	250,000.00	68,253.99	73
5401 Audit Services	640.25	135.38	0.00	135.00	(0.38)	100
Total - Purchased Services	153,606.77	171,030.38	10,851.01	250,135.00	68,253.61	73 / 83
7992 Capital Projects OH Allocation	0.00	148.65	0.00	0.00	(148.65)	-
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	4,954.99	0.00	0.00	(4,954.99)	-
Total - Capital Projects	1,206.13	5,103.64	0.00	141,067.00	135,963.36	4 / 83
5370 Memberships/Dues	925.00	1,225.00	0.00	2,000.00	775.00	61
5385 Business Expenses	1,896.56	353.06	0.00	342.00	(11.06)	103
5390 Training	7,111.27	3,281.00	0.00	12,500.00	9,219.00	26
5480 Communications	6,253.90	5,315.23	0.00	8,037.00	2,721.77	66
Total - Other Expenses	16,186.73	10,174.29	0.00	22,879.00	12,704.71	44 / 83
7500 Non-Recurring Operating	43,178.87	111,248.00	(0.00)	111,248.00	0.00	100
Total - Non-Recurring Operating	43,178.87	111,248.00	(0.00)	111,248.00	0.00	100 / 83
5030 Insurance	38,571.00	33,349.75	0.00	56,969.00	23,619.25	59
5260 Fuel	6,428.66	3,097.90	0.00	7,246.00	4,148.10	43
5510 Vehicle Maintenance/Repair	15,108.65	3,501.64	0.00	14,285.00	10,783.36	25
7993 Indirect Cost Allocation	119,279.04	74,052.00	0.00	111,078.00	37,026.00	67
7994 Building Main Allocation	34,330.00	23,314.00	0.00	37,697.00	14,383.00	62
7996 Info Systems Allocation	47,667.62	28,638.00	0.00	47,722.00	19,084.00	60
Total - Allocations	261,384.97	165,953.29	0.00	274,997.00	109,043.71	60 / 83
Total Expenditures	1,781,240.90	1,550,073.22	10,851.01	2,341,948.00	781,023.77	67 / 83
Excess Deficiency Before						
Financing Sources / (Uses)	466,644.67	(105,416.41)	(10,851.01)	(355,798.00)	(239,530.58)	33 / 83

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	446,783.00	446,783.00	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	492,480.00	492,480.00	0 / 83
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)	(44,680.38)	0.00	(59,905.00)	15,224.62	75
9932 Fleet Replacement	(15,599.16)	(14,412.64)	0.00	(21,619.00)	7,206.36	67
Total Transfers OUT	(108,049.65)	(54,853.02)	0.00	(118,524.00)	63,670.98	46 / 83
Total Other Financing Sources	881,837.40	(54,853.02)	0.00	373,956.00	428,809.02	0 / 83
Excess Deficiency After Financing Sources / (Uses)	1,348,482.07	(160,269.43)	(10,851.01)	18,158.00	189,278.44	
Beginning Fund Balance	0.00	1,348,482.07	0.00	1,348,482.07		
Ending Fund Balance	1,348,482.07	1,188,212.64	(10,851.01)	1,366,640.07		
Ending Cash Balance	1,424,384.45	1,176,504.56				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
40507 Construction Permit	409,340.48	256,170.04	0.00	316,000.00	59,829.96	81
Total - Licenses and Permits	409,340.48	256,170.04	0.00	316,000.00	59,829.96	81 / 83
42404 Planning Filing Fees	345,584.79	171,179.56	0.00	268,600.00	97,420.44	64
42410 Plan Check Fees	175,630.08	118,293.43	0.00	210,800.00	92,506.57	56
42604 Sale of Docs/Publications	45.00	0.00	0.00	0.00	0.00	0
Total - Charges for Services	521,259.87	289,472.99	0.00	479,400.00	189,927.01	60 / 83
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 / 83
44505 Miscellaneous Revenues	1,476.00	3,298.00	0.00	0.00	(3,298.00)	-
Total - Other Revenues	1,476.00	3,298.00	0.00	0.00	(3,298.00)	999 / 83
Total Revenues	936,086.99	548,941.03	0.00	795,400.00	246,458.97	69 / 83
Expenditures						
4000 Salaries - Permanent	210,012.65	202,734.35	0.00	218,578.00	15,843.65	93
4020 Salaries - Hourly Pay	8,623.76	3,835.98	0.00	13,500.00	9,664.02	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	128,856.17	0.00	148,284.00	19,427.83	87
Total - Salaries & Employee Benefits	360,552.65	335,685.48	0.00	384,349.00	48,663.52	87 / 83
5000 Office Expense	857.76	844.70	0.00	1,200.00	355.30	70
5005 Postage & Mailing	9,477.81	4,766.98	0.00	9,700.00	4,933.02	49
5010 Outside Printing Expense	15.50	141.04	0.00	200.00	58.96	71
5050 Books/Periodicals/Software	309.64	312.44	0.00	750.00	437.56	42
Total - Materials & Supplies	10,660.71	6,065.16	0.00	11,850.00	5,784.84	51 / 83
5400 Professional Services	93,652.81	39,007.50	(0.03)	304,653.00	265,645.53	13
5401 Audit Services	640.25	135.38	0.00	135.00	(0.38)	100
Total - Purchased Services	94,293.06	39,142.88	(0.03)	304,788.00	265,645.15	13 / 83
7992 Capital Projects OH Allocation	564.20	76.17	0.00	0.00	(76.17)	-
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	2,538.82	0.00	0.00	(2,538.82)	-
Total - Capital Projects	19,687.97	2,614.99	0.00	40,600.00	37,985.01	6 / 83
5140 Advertising/Marketing	12,444.09	11,680.77	0.00	12,625.00	944.23	93
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	851.44	0.00	1,300.00	448.56	65
6056 Meeting Expenses	17.16	105.01	0.00	240.00	134.99	44
Total - Other Expenses	18,206.09	13,521.72	0.00	22,320.00	8,798.28	61 / 83
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 / 83
5030 Insurance	12,022.00	8,988.06	0.00	15,298.00	6,309.94	59
5260 Fuel	25.79	35.55	0.00	129.00	93.45	28
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	50,304.64	0.00	75,457.00	25,152.36	67
7994 Building Main Allocation	77,652.00	52,737.00	0.00	85,268.00	32,531.00	62
7996 Info Systems Allocation	47,667.62	28,638.00	0.00	47,722.00	19,084.00	60
Total - Allocations	186,207.47	140,703.25	0.00	225,983.00	85,279.75	62 / 83
Total Expenditures	758,687.93	537,733.48	(0.03)	989,890.00	452,156.55	54 / 83
Excess Deficiency Before						
Financing Sources / (Uses)	177,399.06	11,207.55	0.03	(194,490.00)	(205,697.58)	-6 / 83
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	173,148.00	173,148.00	0

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
3305 Bikeway Improvement	1,198.52	0.00	0.00	0.00	0.00	0
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	173,148.00	173,148.00	0 / 83
Operating Transfers OUT						
9315 General Plan Reserve	(22,191.25)	(16,558.86)	0.00	(23,852.00)	7,293.14	69
9932 Fleet Replacement	(2,945.00)	(2,356.00)	0.00	(3,534.00)	1,178.00	67
Total Transfers OUT	(25,136.25)	(18,914.86)	0.00	(27,386.00)	8,471.14	69 / 83
Total Other Financing Sources	373,499.79	(18,914.86)	0.00	145,762.00	164,676.86	0 / 83
Excess Deficiency After Financing Sources / (Uses)	550,898.85	(7,707.31)	0.03	(48,728.00)	(41,020.72)	
Beginning Fund Balance	0.00	550,898.85	0.00	550,898.85		
Ending Fund Balance	550,898.85	543,191.54	0.03	502,170.85		
Ending Cash Balance	572,347.26	522,321.61				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
40531 Encroachment Permit	237,222.20	212,156.08	0.00	80,750.00	(131,406.08)	263
Total - Licenses and Permits	237,222.20	212,156.08	0.00	80,750.00	(131,406.08)	263 / 83
42302 Sewer Application Fee	5,910.00	980.00	0.00	0.00	(980.00)	-
42404 Planning Filing Fees	40,657.01	19,428.74	0.00	31,600.00	12,171.26	61
42407 Engineering Fees	184,872.95	273,438.92	0.00	165,000.00	(108,438.92)	166
42410 Plan Check Fees	47,631.02	29,573.38	0.00	52,700.00	23,126.62	56
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	60,580.45	0.00	62,000.00	1,419.55	98
42442 Fire Plan Check Fees	1,463.00	0.00	0.00	0.00	0.00	0
Total - Charges for Services	347,428.80	384,001.49	0.00	325,000.00	(59,001.49)	118 / 83
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 / 83
Total - Other Revenues	0.00	0.00	0.00	0.00	0.00	0 / 83
Total Revenues	585,668.08	596,157.57	0.00	405,750.00	(190,407.57)	147 / 83 Ovr
Expenditures						
4000 Salaries - Permanent	295,831.59	273,350.33	0.00	345,293.00	71,942.67	79
4020 Salaries - Hourly Pay	0.00	11,849.75	0.00	0.00	(11,849.75)	-
4025 Salaries - Separation Payouts	339.05	0.00	0.00	0.00	0.00	0
4050 Salaries - Overtime	2,423.55	8,252.99	0.00	0.00	(8,252.99)	-
4690 Employee Benefits Other	205,024.23	156,671.04	0.00	214,562.00	57,890.96	73
Total - Salaries & Employee Benefits	503,618.42	450,124.11	0.00	559,855.00	109,730.89	80 / 83
5000 Office Expense	0.00	44.68	0.00	1,000.00	955.32	4
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	44.68	0.00	5,500.00	5,455.32	1 / 83
5400 Professional Services	6,948.40	29,351.10	0.00	5,000.00	(24,351.10)	587
Total - Purchased Services	6,948.40	29,351.10	0.00	5,000.00	(24,351.10)	587 / 83 Ovr
7992 Capital Projects OH Allocation	0.00	28.19	0.00	0.00	(28.19)	-
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	939.69	0.00	0.00	(939.69)	-
Total - Capital Projects	128.74	967.88	0.00	16,224.00	15,256.12	6 / 83
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	342.11	0.00	1,500.00	1,157.89	23
Total - Other Expenses	2,116.00	342.11	0.00	5,000.00	4,657.89	7 / 83
5030 Insurance	15,577.00	14,140.13	0.00	24,166.00	10,025.87	59
7993 Indirect Cost Allocation	24,366.96	26,416.64	0.00	39,625.00	13,208.36	67
Total - Allocations	39,943.96	40,556.77	0.00	63,791.00	23,234.23	64 / 83
Total Expenditures	552,755.52	521,386.65	0.00	655,370.00	133,983.35	80 / 83
Excess Deficiency Before Financing Sources / (Uses)	32,912.56	74,770.92	0.00	(249,620.00)	(324,390.92)	-30 / 83
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	99,585.00	99,585.00	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

City of Chico
Fund Income Statement

Data Through 4/30/2021

Budget Version 10: Working

Fund: 873 - PRIVATE DEVELOPMENT-

Budget Year: 2021	Prior Year's	Year To Date	Encum-	Budget	Balance	Percent
	Actuals					
	To 6/30/2020					Budg / Time
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
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	145,283.00	145,283.00	0 / 83
Operating Transfers OUT						
9315 General Plan Reserve	(13,570.75)	(13,625.84)	0.00	(11,765.00)	-1,860.84	116
Total Transfers OUT	(13,570.75)	(13,625.84)	0.00	(11,765.00)	-1,860.84	116 / 83
Total Other Financing Sources	191,972.26	(13,625.84)	0.00	133,518.00	147,143.84	0 / 83
Excess Deficiency After						
Financing Sources / (Uses)	224,884.82	61,145.08	0.00	(116,102.00)	(177,247.08)	
Beginning Fund Balance	0.00	224,884.82	0.00	224,884.82		
Ending Fund Balance	224,884.82	286,029.90	0.00	108,782.82		
Ending Cash Balance	260,645.53	290,099.72				

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Revenues						
40507 Construction Permit	102,335.13	64,042.51	0.00	79,000.00	14,957.49	81
40518 Fire System Compliance Fee	0.00	678.93	0.00	0.00	(678.93)	-
Total - Licenses and Permits	102,335.13	64,721.44	0.00	79,000.00	14,278.56	82 / 83
42404 Planning Filing Fees	20,328.73	9,714.40	0.00	15,800.00	6,085.60	61
42410 Plan Check Fees	43,907.51	29,573.37	0.00	52,700.00	23,126.63	56
42442 Fire Plan Check Fees	224,386.08	150,654.00	0.00	185,000.00	34,346.00	81
Total - Charges for Services	288,622.32	189,941.77	0.00	253,500.00	63,558.23	75 / 83
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 / 83
Total - Other Revenues	0.00	0.00	0.00	0.00	0.00	0 / 83
Total Revenues	393,794.93	254,663.21	0.00	332,500.00	77,836.79	77 / 83
Expenditures						
4000 Salaries - Permanent	68,780.36	53,401.83	0.00	94,820.00	41,418.17	56
4015 Salaries - Holiday Pay	0.00	0.00	0.00	1,762.00	1,762.00	0
4020 Salaries - Hourly Pay	23,242.02	21,380.39	0.00	0.00	(21,380.39)	-
4050 Salaries - Overtime	0.00	313.13	0.00	0.00	(313.13)	-
4690 Employee Benefits Other	53,896.98	43,952.72	0.00	68,735.00	24,782.28	64
Total - Salaries & Employee Benefits	145,919.36	119,048.07	0.00	165,317.00	46,268.93	72 / 83
5330 Contractual	17,100.00	22,620.00	0.00	32,000.00	9,380.00	71
5400 Professional Services	1,140.00	0.00	0.00	0.00	0.00	0
Total - Purchased Services	18,240.00	22,620.00	0.00	32,000.00	9,380.00	71 / 83
7992 Capital Projects OH Allocation	0.00	17.94	0.00	0.00	(17.94)	-
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	597.81	0.00	0.00	(597.81)	-
Total - Capital Projects	59.96	615.75	0.00	8,011.00	7,395.25	8 / 83
5030 Insurance	3,952.00	3,864.48	0.00	6,636.00	2,771.52	58
7993 Indirect Cost Allocation	19,968.00	6,804.00	0.00	10,206.00	3,402.00	67
Total - Allocations	23,920.00	10,668.48	0.00	16,842.00	6,173.52	63 / 83
Total Expenditures	188,139.32	152,952.30	0.00	222,170.00	69,217.70	69 / 83
Excess Deficiency Before Financing Sources / (Uses)	205,655.61	101,710.91	0.00	110,330.00	8,619.09	92 / 83
Other Sources / Uses						
Operating Transfers IN						
3001 General	0.00	0.00	0.00	72,905.00	72,905.00	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	72,905.00	72,905.00	0 / 83
Operating Transfers OUT						
9315 General Plan Reserve	(8,633.10)	(6,832.94)	0.00	(4,525.00)	-2,307.94	151
Total Transfers OUT	(8,633.10)	(6,832.94)	0.00	(4,525.00)	-2,307.94	151 / 83

City of Chico
Fund Income Statement

Data Through 4/30/2021

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
Total Other Financing Sources	155,915.56	(6,832.94)	0.00	68,380.00	75,212.94	0 / 83
Excess Deficiency After Financing Sources / (Uses)	361,571.17	94,877.97	0.00	178,710.00	83,832.03	
Beginning Fund Balance	0.00	361,571.17	0.00	361,571.17		
Ending Fund Balance	361,571.17	456,449.14	0.00	540,281.17		
Ending Cash Balance	365,842.58	448,703.75				

Monthly Budget Monitoring Report

Administrative Services Department

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

Department Contact: Scott Dowell, Administrative Services Director

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

Overall Summary: As of April 30, 2021, the City is ten months of the way through this fiscal year. The areas requiring explanation are listed below.

Items of Interest:

NEW

None

PREVIOUS

Item #1

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 #2

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.

APPROVALS:

Review	Signature	Date
Department Director Scott Dowell, ASD		5/14/21

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021
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	1,132,597	891,398	2,023,995	1,417,349	1,156,677	2,574,026	550,030	79	
Materials & Supplies	70,486	74,342	20,145	23,502	43,647	27,328	39,235	66,563	22,915	66	
Purchased Services	711,449	846,071	100,116	642,478	742,594	204,074	790,058	994,132	251,537	75	
Other Expenses	266,063	255,634	29,498	151,775	181,274	51,070	214,270	265,340	84,065	68	
Non-Recurring Operating Allocations	0 (1,669,481)	30,000 (1,594,233)	0 (1,146,648)	0 30,113	0 (1,116,535)	0 (1,686,818)	0 49,846	0 (1,636,972)	0 (520,436)	68	
Department Total	1,646,101	2,094,025	135,708	1,739,267	1,874,975	13,003	2,250,086	2,263,089	388,113	83	83

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					
001-150 Finance							
4000 Salaries & Employee Benefits	1,344,456	1,403,237	1,132,597	1,417,349	284,752	80	
5000 Materials & Supplies	23,446	26,913	20,145	27,328	7,183	74	
5400 Purchased Services	116,757	126,669	100,116	204,074	103,958	49	
8900 Other Expenses	44,239	48,945	29,498	51,070	21,572	58	
8910 Non-Recurring Operating	0	30,000	0	0	0	0	
8990 Allocations	250,728	280,601	180,550	303,980	123,430	59	
Total 001-150	1,779,626	1,916,365	1,462,906	2,003,801	540,895	73	83
001-995 Indirect Cost Allocation							
8990 Allocations	(1,944,011)	(1,918,091)	(1,327,199)	(1,990,798)	-663,599	67	
Total 001-995	(1,944,011)	(1,918,091)	(1,327,199)	(1,990,798)	(663,599)	67	83
Total General/Park Funds	(164,385)	(1,726)	135,707	13,003	(122,704)	1,043	83
010-150 City Treasury							
5400 Purchased Services	32,973	40,109	52,982	25,000	(27,982)	212	
8900 Other Expenses	2,912	1,766	0	3,270	3,270	0	
Total 010-150	35,885	41,875	52,982	28,270	(24,712)	187	83
050-150 Donations							
Total 050-150	0	0	0	0	0	0	83

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021
Administrative Services

Administrative Services	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
853-150 Parking Revenue							
5400 Purchased Services	41,653	31,241	6,449	36,000	29,551	18	
Total 853-150	41,653	31,241	6,449	36,000	29,551	18	83
935-180 Information Technology							
4000 Salaries & Employee Benefits	923,128	927,850	766,655	1,006,873	240,218	76	
5000 Materials & Supplies	47,040	47,430	23,502	39,235	15,733	60	
5400 Purchased Services	520,066	648,051	583,048	729,058	146,010	80	
8900 Other Expenses	218,913	204,923	151,776	211,000	59,224	72	
8990 Allocations	23,802	43,256	26,699	43,871	17,172	61	
Total 935-180	1,732,949	1,871,510	1,551,680	2,030,037	478,357	76	83
935-182 Information Technology							
4000 Salaries & Employee Benefits	0	151,124	124,743	149,804	25,061	83	
8990 Allocations	0	0	3,414	5,975	2,561	57	
Total 935-182	0	151,124	128,157	155,779	27,622	82	83
Total Other Funds	1,810,487	2,095,750	1,739,268	2,250,086	510,818	77	83
Department Total	1,646,102	2,094,024	1,874,975	2,263,089	388,114	83	83

Monthly Budget Monitoring Report

City Attorney

(Dept. Name)

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


Department Contact: Vincent C. Ewing

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

Overall Summary:

No overages at the category level to report.

APPROVALS:

Review	Signature	Date
Vincent C. Ewing, City Attorney		5/10/21

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021

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	493,506	401,470	894,976	612,847	650,000	1,262,847	367,870	71	
Other Expenses	1,456	1,545	1,311	0	1,311	1,805	0	1,805	493	73	
Allocations	22,909	26,082	17,440	0	17,440	28,359	0	28,359	10,919	61	
Department Total	873,941	1,726,004	512,778	401,470	914,248	643,261	650,000	1,293,261	379,012	71	83

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					
001-160 City Attorney							
5000 Materials & Supplies	115	81	521	250	-271	208	
5400 Purchased Services	399,050	645,715	493,506	612,847	119,341	81	
8900 Other Expenses	1,457	1,546	1,312	1,805	493	73	
8990 Allocations	22,909	26,082	17,440	28,359	10,919	61	
Total 001-160	423,531	673,424	512,779	643,261	130,482	80	83
Total General/Park Funds	423,531	673,424	512,779	643,261	130,482	79	83
900-160 General Liability Insurance Reserve							
5400 Purchased Services	450,410	1,052,581	401,470	650,000	248,530	62	
Total 900-160	450,410	1,052,581	401,470	650,000	248,530	62	83
Total Other Funds	450,410	1,052,581	401,470	650,000	248,530	62	83
Department Total	873,941	1,726,005	914,249	1,293,261	379,012	71	83

Monthly Budget Monitoring Report

City Clerk Department

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 4/30/21

Department Contact: Deborah R. Presson, City Clerk

Nothing new to report.

APPROVALS:

DEPARTMENT HEAD SIGNATURE: _____



DATE: _____

5/19/21

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021

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	473,584	0	473,584	675,910	0	675,910	202,325	70	
Materials & Supplies	9,459	8,898	10,509	0	10,509	10,750	0	10,750	240	98	
Purchased Services	69,690	156,492	39,775	3,508	43,283	59,675	49,751	109,426	66,142	40	
Other Expenses	139,870	85,559	216,488	0	216,488	185,915	0	185,915	(30,573)	116	
Allocations	130,009	127,762	84,191	0	84,191	154,156	0	154,156	69,965	55	
Department Total	973,778	1,030,418	824,548	3,508	828,057	1,086,406	49,751	1,136,157	308,099	73	83

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					
001-101 City Council							
4000 Salaries & Employee Benefits	180,468	182,041	88,022	197,461	109,439	45	
5000 Materials & Supplies	4,115	366	6,620	2,400	-4,220	276	
5400 Purchased Services	15,267	86,298	2,400	21,000	18,600	11	
8900 Other Expenses	54,192	54,421	55,404	62,265	6,861	89	
8990 Allocations	76,161	66,101	42,744	70,518	27,774	61	
Total 001-101	330,203	389,227	195,190	353,644	158,454	55	83
001-103 City Clerk							
4000 Salaries & Employee Benefits	444,281	469,664	385,562	478,449	92,887	81	
5000 Materials & Supplies	5,345	8,532	3,890	8,350	4,460	47	
5400 Purchased Services	25,000	31,600	37,375	38,675	1,300	97	
8900 Other Expenses	85,678	31,139	161,084	123,650	-37,434	130	
8990 Allocations	53,848	61,662	41,447	83,638	42,191	50	
Total 001-103	614,152	602,597	629,358	732,762	103,404	86	83
Total General/Park Funds	944,355	991,824	824,548	1,086,406	261,858	75	83
051-000 Arts and Culture							
5400 Purchased Services	27,132	28,346	0	0	0	0	
Total 051-000	27,132	28,346	0	0	0	0	83
052-101 Specialized Community Services							
5400 Purchased Services	2,292	10,249	3,508	49,751	46,243	7	

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021

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				7	83
Total 052-101	2,292	10,249	3,508	49,751	46,243	7	83
Total Other Funds	29,424	38,595	3,508	49,751	46,243	7	83
Department Total	973,779	1,030,419	828,056	1,136,157	308,101	73	83

Monthly Budget Monitoring Report

City Manager's Office

Fiscal Year 2020-21 Monthly Report for the period ending April 30, 2021

Department Contacts: Management Analyst (896-7202)

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

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

Items of Interest:

NEW

None.

PREVIOUS

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 Mark Orme, City Manager		May 10, 2021

City of Chico
2020-21 Annual Budget
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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	787,392	132,196	919,588	1,035,085	195,413	1,230,498	310,909	75
Materials & Supplies	4,363	7,991	2,051	403	2,455	4,745	2,523	7,268	4,812	34
Purchased Services	59,556	56,983	70,850	0	70,850	131,821	45,000	176,821	105,970	40
Other Expenses	142,956	139,605	51,831	4,750	56,581	165,458	5,250	170,708	114,126	33
Allocations	95,471	111,222	75,083	3,770	78,853	113,574	6,599	120,173	41,320	66
Department Total	1,070,797	1,174,635	987,208	141,119	1,128,328	1,450,683	254,785	1,705,468	577,139	66 83

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
001-106 City Management						
4000 Salaries & Employee Benefits	768,451	810,410	787,392	1,035,085	247,693	76
5000 Materials & Supplies	4,036	3,317	2,051	4,245	2,194	48
8900 Other Expenses	17,383	15,697	7,560	27,280	19,720	28
8990 Allocations	94,064	109,672	74,191	111,745	37,554	66
Total 001-106	883,934	939,096	871,194	1,178,355	307,161	74 83
001-112 Economic Development						
5000 Materials & Supplies	0	0	0	500	500	0
5400 Purchased Services	59,556	56,983	70,850	131,821	60,971	54
8900 Other Expenses	125,574	122,709	44,271	138,178	93,907	32
8990 Allocations	1,407	1,550	892	1,829	937	49
Total 001-112	186,537	181,242	116,013	272,328	156,315	43 83
Total General/Park Funds	1,070,471	1,120,338	987,207	1,450,683	463,476	68 83
050-106 Donations						
4000 Salaries & Employee Benefits	0	30,678	130,783	145,413	14,630	90
5000 Materials & Supplies	327	4,674	404	2,523	2,119	16
8990 Allocations	0	0	3,770	6,599	2,829	57
Total 050-106	327	35,352	134,957	154,535	19,578	87 83
098-106 Justice Assist Grant (JAG)						
4000 Salaries & Employee Benefits	0	17,746	0	0	0	0

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021
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					
Total 098-106	0	17,746	0	0	0	0	83
100-106 Grants-Operating Activities							
8900 Other Expenses	0	1,200	4,750	5,250	500	90	
Total 100-106	0	1,200	4,750	5,250	500	90	83
210-180 PEG - Public, Educational & Government							
Total 210-180	0	0	0	0	0	0	83
875-106 Cannabis Permit Program							
4000 Salaries & Employee Benefits	0	0	1,414	50,000	48,586	3	
5400 Purchased Services	0	0	0	45,000	45,000	0	
Total 875-106	0	0	1,414	95,000	93,586	1	83
Total Other Funds	327	54,298	141,121	254,785	113,664	55	83
Department Total	1,070,798	1,174,636	1,128,328	1,705,468	577,140	66	83

Monthly Budget Monitoring Report

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

Fiscal Year 2020-21 Monthly Report for the **period ending:** April 30, 2021

Department Contact: Brendan Vieg, Community Development Director

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

Overall Summary: The Community Development Department - 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 April 30, 2021, show 71% of the total departmental budget used and 83% 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-Code (001-535)
Expenditure Item: Salaries & Employee Benefits category, 4000 & 4690
Description: Funds for Code Enforcement staff salary and benefits.
Analysis: Trending overbudget due to the City's Code Enforcement COVID-19 response activities.
Action Plan: Timecards are being coded to the COVID-19 cost center to accurately document staff's response activities for City reimbursement, continue to monitor.

Item #2

Location: Community Development, 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: Requested Finance process a budget supplemental for anticipated tow costs through the end of FY 20-21.

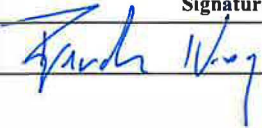
Item #3

Location: Community Development, Private Development-Building (871-000)
Expenditure Item: Other Expenses category, 5370-Memberships/Dues & 5390-Training
Description: Not an operating budget.
Analysis: Charges were incorrectly coded to non-existent operating budget.
Action Plan: Working with Finance to correct coding.

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		5/12/21

City of Chico
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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	248,221	1,173,289	1,421,511	259,203	1,661,205	1,920,408	498,896	74	
Materials & Supplies	16,031	11,281	1,994	6,476	8,470	4,196	16,025	20,221	11,750	42	
Purchased Services	305,564	179,226	551	188,040	188,591	27,600	280,135	307,735	119,143	61	
Other Expenses	29,672	25,548	4,399	11,282	15,681	5,730	31,129	36,859	21,177	43	
Non-Recurring Operating Allocations	76,526	43,178	0	111,248	111,248	0	111,248	111,248	0	100	
	184,798	329,906	35,498	179,837	215,335	54,363	297,421	351,784	136,448	61	
Department Total	1,999,669	2,308,739	290,665	1,670,174	1,960,839	351,092	2,397,163	2,748,255	787,415	71	83

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					
001-520 Building Inspection							
8900 Other Expenses	0	224	0	0	0	0	
Total 001-520	0	224	0	0	0	0	83
001-535 Code Enforcement							
4000 Salaries & Employee Benefits	230,581	323,560	248,222	259,203	10,981	96	
5000 Materials & Supplies	3,761	3,461	1,994	4,196	2,202	48	
5400 Purchased Services	13,530	12,565	551	27,600	27,049	2	
8900 Other Expenses	3,143	7,717	4,400	5,730	1,330	77	
8990 Allocations	47,668	47,114	35,499	54,363	18,864	65	
Total 001-535	298,683	394,417	290,666	351,092	60,426	83	83
Total General/Park Funds	298,683	394,641	290,666	351,092	60,426	82	83
213-535 Abandoned Vehicle Abatement							
4000 Salaries & Employee Benefits	125,237	97,771	91,453	132,549	41,096	69	
5000 Materials & Supplies	606	408	1,750	2,559	809	68	
5400 Purchased Services	10,035	13,055	17,010	15,000	(2,010)	113	
8900 Other Expenses	5,901	1,421	198	3,250	3,052	6	
8990 Allocations	11,326	12,929	9,011	13,921	4,910	65	
Total 213-535	153,105	125,584	119,422	167,279	47,857	71	83
213-995 Abandoned Vehicle Abatement							

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021
City Building

City Building 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					
8990 Allocations	8,973	8,478	5,669	8,503	2,834	67	
Total 213-995	8,973	8,478	5,669	8,503	2,834	67	83
316-520 CASp Certification and Training Fund							
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	910	5,000	4,090	18	
Total 316-520	0	0	910	20,500	19,590	4	83
862-520 Private Development							
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	
Total 862-520	1,538,907	0	0	0	0	0	83
871-000 Private Development - Building							
8900 Other Expenses	0	0	673	0	(673)	0	
Total 871-000	0	0	673	0	(673)	0	83
871-520 Private Development - Building							
4000 Salaries & Employee Benefits	0	1,298,265	1,081,837	1,528,656	446,819	71	
5000 Materials & Supplies	0	7,412	4,727	12,966	8,239	36	
5400 Purchased Services	0	153,607	171,030	250,135	79,105	68	
8900 Other Expenses	0	16,187	9,501	22,879	13,378	42	
8910 Non-Recurring Operating	0	43,179	111,248	111,248	0	100	
8990 Allocations	0	142,106	91,106	163,919	72,813	56	
Total 871-520	0	1,660,756	1,469,449	2,089,803	620,354	70	83
871-995 Private Development - Building							
8990 Allocations	0	119,279	74,052	111,078	37,026	67	
Total 871-995	0	119,279	74,052	111,078	37,026	67	83
Total Other Funds	1,700,985	1,914,097	1,670,175	2,397,163	726,988	70	83

City of Chico
2020-21 Annual Budget
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City Building

City Building	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
<u>Department Summary by Fund-Activity</u>	<u>FY2018-19</u>	<u>FY2019-20</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Budget</u>	<u>Budg</u>	<u>Time</u>
Department Total	1,999,668	2,308,738	1,960,841	2,748,255	787,414	71	83

Monthly Budget Monitoring Report

Community Development Department – Planning, Housing & GIS
(Dept. Name)

Fiscal Year 20-21 Monthly Report for the **period ending:** April 30, 2021

Department Contact: Brendan Vieg, Community Development Director

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

Overall Summary: The Community Development Department - 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 April 30, 2021, show 55% of the total departmental budget used and 83% time used in the fiscal year. The Department is trending 28% underbudget.

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

Items of Interest:

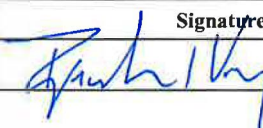
NEW

No new items of interest to report.

PREVIOUS

No previous items of interest to report.

APPROVALS:

	Review	Signature	Date
X	Department Director		5/12/21

City of Chico
2020-21 Annual Budget
Operating Summary Report
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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	231,817	672,986	904,804	374,366	903,313	1,277,679	372,874	71
Materials & Supplies	25,906	16,167	321	8,517	8,839	2,137	34,645	36,782	27,942	24
Purchased Services	221,518	620,177	16,000	246,505	262,505	40,000	891,351	931,351	668,845	28
Other Expenses	272,690	231,290	203,400	19,457	222,858	285,134	54,385	339,519	116,660	66
Non-Recurring Operating Allocations	40,176	69,079	0	0	0	0	0	0	0	66
	599,573	447,734	61,463	253,483	314,946	117,525	398,714	516,239	201,292	61
Department Total	2,207,508	2,497,997	513,003	1,200,950	1,713,953	819,162	2,282,408	3,101,570	1,387,616	55 83

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				
001-510 Planning						
4000 Salaries & Employee Benefits	366,144	373,609	231,818	374,366	142,548	62
5000 Materials & Supplies	1,897	1,293	322	2,137	1,815	15
5400 Purchased Services	25,700	54,300	16,000	40,000	24,000	40
8900 Other Expenses	230,643	200,745	203,401	285,134	81,733	71
8910 Non-Recurring Operating	2,256	0	0	0	0	0
8990 Allocations	89,072	96,773	61,463	117,525	56,062	52
Total 001-510	715,712	726,720	513,004	819,162	306,158	63 83
Total General/Park Funds	715,712	726,720	513,004	819,162	306,158	62 83
201-995 Community Development Blk Grant						
8990 Allocations	37,372	41,926	31,463	47,195	15,732	67
Total 201-995	37,372	41,926	31,463	47,195	15,732	67 83
206-995 HOME - Federal Grants						
8990 Allocations	12,545	12,468	7,147	10,720	3,573	67
Total 206-995	12,545	12,468	7,147	10,720	3,573	67 83
392-540 Affordable Housing						
4000 Salaries & Employee Benefits	126,912	159,579	154,267	234,812	80,545	66
5000 Materials & Supplies	971	1,443	1,133	3,275	2,142	35
5400 Purchased Services	27,426	13,236	21,432	74,715	53,283	29

City of Chico
2020-21 Annual Budget
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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	3,427	11,930	8,503	29
8910 Non-Recurring Operating	7,000	0	0	0	0	0
8990 Allocations	35,604	44,768	29,922	51,224	21,302	58
Total 392-540	203,500	223,187	210,181	375,956	165,775	56 83
392-995 Affordable Housing						
8990 Allocations	38,360	35,708	25,620	38,430	12,810	67
Total 392-995	38,360	35,708	25,620	38,430	12,810	67 83
862-510 Private Development						
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
Total 862-510	541,605	0	0	0	0	0 83
862-995 Private Development						
8990 Allocations	236,776	0	0	0	0	0
Total 862-995	236,776	0	0	0	0	0 83
863-510 Subdivisions						
4000 Salaries & Employee Benefits	131,329	92,711	79,261	147,182	67,921	54
5000 Materials & Supplies	5,406	2,539	1,005	6,853	5,848	15
5400 Purchased Services	72,999	414,864	142,897	457,473	314,576	31
8900 Other Expenses	13,731	6,303	2,480	18,060	15,580	14
8990 Allocations	23,602	25,878	16,067	20,247	4,180	79
Total 863-510	247,067	542,295	241,710	649,815	408,105	37 83
872-510 Private Development - Planning						
4000 Salaries & Employee Benefits	0	360,553	335,685	384,349	48,664	87
5000 Materials & Supplies	0	10,661	6,065	11,850	5,785	51
5400 Purchased Services	0	94,293	39,143	304,788	265,645	13
8900 Other Expenses	0	18,206	13,522	22,320	8,798	61
8910 Non-Recurring Operating	0	69,080	0	0	0	0
8990 Allocations	0	138,439	90,153	150,526	60,373	60
Total 872-510	0	691,232	484,568	873,833	389,265	55 83

City of Chico
2020-21 Annual Budget
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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			
872-995 Private Development - Planning							
8990 Allocations	0	47,768	50,305	75,457	25,152	67	
Total 872-995	0	47,768	50,305	75,457	25,152	67	83
935-185 Information Technology							
4000 Salaries & Employee Benefits	124,095	127,095	103,773	136,970	33,197	76	
5000 Materials & Supplies	8,957	232	315	12,667	12,352	2	
5400 Purchased Services	38,172	43,485	43,033	54,375	11,342	79	
8900 Other Expenses	279	1,875	29	2,075	2,046	1	
8990 Allocations	3,066	4,006	2,808	4,915	2,107	57	
Total 935-185	174,569	176,693	149,958	211,002	61,044	71	83
Total Other Funds	1,491,794	1,771,277	1,200,952	2,282,408	1,081,456	53	83
Department Total	2,207,506	2,497,997	1,713,956	3,101,570	1,387,614	55	83

Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** April 30, 2021

Department Contact: Steve Standridge, Fire Chief

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

Overall Summary:

Fire-Rescue budget actuals are trending within budget.

Items of Interest:

Item #1

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

Analysis:

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

Action Plan:

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

Item #2

Location: Fund 001-400
Expenditure Item: Category 5000
Description: Materials & Supplies


Analysis:

001-400-5000 tracks all materials & supplies for the Fire Department, including all COVID-related supplies, such as masks, gloves, gowns, etc. The Department requested no more than \$100,000 for Covid-related supplies and was issued the COVID Cost Center 99912 to track expenditures accordingly. However, until reimbursement is received expenditures have been deducted from 001-400-5000 collectively with all other materials & supplies the department typically purchases each fiscal year. This will over-expend the category.

Action Plan:

A supplemental appropriation discussing COVID-related expenditures, including the Fire Department, has been sent to the City Council for its May 18, 2021 meeting.

APPROVALS:

X	Review	Signature	Date
X	Department Director		5/12/21

City of Chico
2020-21 Annual Budget
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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	10,711,132	119,048	10,830,180	11,756,002	165,317	11,921,319	1,091,138	91
Materials & Supplies	267,715	136,008	161,797	0	161,797	163,554	0	163,554	1,756	99
Purchased Services	84,381	112,316	39,252	22,620	61,872	45,563	32,000	77,563	15,690	80
Other Expenses	181,099	164,862	98,295	0	98,295	194,327	0	194,327	96,031	51
Non-Recurring Operating Allocations	(11,020)	0	0	0	0	0	0	0	0	51
	1,020,784	1,167,712	803,969	10,596	814,565	1,365,423	16,842	1,382,265	567,699	59
Department Total	13,659,925	13,737,471	11,814,447	152,264	11,966,711	13,524,869	214,159	13,739,028	1,772,316	87 83

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				
001-400 Fire						
4000 Salaries & Employee Benefits	11,001,367	11,790,779	10,146,404	11,698,977	1,552,573	87
5000 Materials & Supplies	267,715	136,009	161,798	163,554	1,756	99
5400 Purchased Services	55,394	94,077	39,252	45,563	6,311	86
8900 Other Expenses	179,999	164,474	94,780	190,403	95,623	50
8910 Non-Recurring Operating	(11,020)	0	0	0	0	0
8990 Allocations	1,016,572	1,143,793	803,969	1,365,423	561,454	59
Total 001-400	12,510,027	13,329,132	11,246,203	13,463,920	2,217,717	84 83
001-410 Fire Reimbursable Response						
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
Total 001-410	976,212	196,471	568,243	60,949	(507,294)	932 83
Total General/Park Funds	13,486,239	13,525,603	11,814,446	13,524,869	1,710,423	87 83
098-400 Justice Assist Grant (JAG)						
4000 Salaries & Employee Benefits	0	23,789	0	0	0	0
Total 098-400	0	23,789	0	0	0	0 83
862-400 Private Development						
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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Fire

Fire 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			
8990 Allocations	4,212	0	0	0	0	0	
Total 862-400	173,687	0	0	0	0	0	83
874-400 Private Development - Fire							
4000 Salaries & Employee Benefits	0	145,919	119,048	165,317	46,269	72	
5400 Purchased Services	0	18,240	22,620	32,000	9,380	71	
8990 Allocations	0	3,952	3,792	6,636	2,844	57	
Total 874-400	0	168,111	145,460	203,953	58,493	71	83
874-995 Private Development - Fire							
8990 Allocations	0	19,968	6,804	10,206	3,402	67	
Total 874-995	0	19,968	6,804	10,206	3,402	67	83
Total Other Funds	173,687	211,868	152,264	214,159	61,895	71	83
Department Total	13,659,926	13,737,471	11,966,710	13,739,028	1,772,318	87	83

Monthly Budget Monitoring Report

Human Resources & Risk Management Department

Fiscal Year 2020-21 Monthly Report for the **period ending April 30, 2021.**

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

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

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

Items of Interest:

NEW

Item #1

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

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

Description & Analysis: Postage and Mailing fluctuates based on Tort Claim response and PO Box fee structure.

Action Plan: No action necessary at this time – continue to monitor.

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

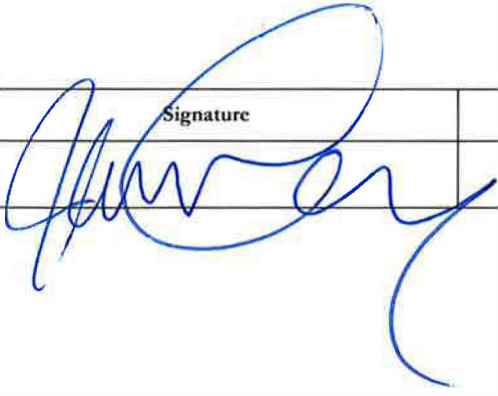
Location: **Fund/Dept 001-130 – General Human Resources**

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 Jamie Cannon/HR Dir		5/11/2021

City of Chico
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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	418,338	0	418,338	495,486	298,521	794,007	375,668	53
Materials & Supplies	4,228	9,345	10,520	463	10,983	8,220	550	8,770	(2,213)	125
Purchased Services	1,591,450	1,804,046	148,994	931,637	1,080,632	133,173	1,222,500	1,355,673	275,040	80
Other Expenses	1,129,426	845,638	9,820	972,546	982,366	28,835	1,458,116	1,486,951	504,584	66
Non-Recurring Operating Allocations	0 63,681	0 74,813	0 47,154	0 0	0 47,154	80,000 78,469	0 0	80,000 78,469	80,000 31,315	0 60
Department Total	3,374,172	3,336,063	634,827	1,904,647	2,539,474	824,183	2,979,687	3,803,870	1,264,395	67 83

Department Summary by Fund-Dept	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time
001-130 Human Resources						
4000 Salaries & Employee Benefits	585,386	602,220	418,338	495,486	77,148	84
5000 Materials & Supplies	3,801	8,846	10,520	8,220	-2,300	128
5400 Purchased Services	139,936	198,443	148,995	133,173	-15,822	112
8900 Other Expenses	13,760	13,763	9,820	28,835	19,015	34
8910 Non-Recurring Operating	0	0	0	80,000	80,000	0
8990 Allocations	63,681	74,813	47,154	78,469	31,315	60
Total 001-130	806,564	898,085	634,827	824,183	189,356	77 83
Total General/Park Funds	806,564	898,085	634,827	824,183	189,356	77 83
900-140 General Liability Insurance Reserve						
5000 Materials & Supplies	427	499	463	400	(63)	116
5400 Purchased Services	40,170	41,375	45,659	52,500	6,841	87
8900 Other Expenses	922,860	608,051	763,181	1,168,845	405,664	65
Total 900-140	963,457	649,925	809,303	1,221,745	412,442	66 83
901-130 Work Compensation Insurance Reserve						
4000 Salaries & Employee Benefits	0	0	0	298,521	298,521	0
5000 Materials & Supplies	0	0	0	150	150	0
5400 Purchased Services	1,404,343	1,534,019	830,521	1,120,000	289,479	74
8900 Other Expenses	192,807	223,824	209,365	289,271	79,906	72

City of Chico
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Human Resources

Human Resources	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	
Total 901-130	1,597,150	1,757,843	1,039,886	1,707,942	668,056	61	83
902-130 Unemployment Insurance Reserve							
5400 Purchased Services	7,002	30,209	55,457	50,000	(5,457)	111	
Total 902-130	7,002	30,209	55,457	50,000	(5,457)	111	83
Total Other Funds	2,567,609	2,437,977	1,904,646	2,979,687	1,075,041	64	83
Department Total	3,374,173	3,336,062	2,539,473	3,803,870	1,264,397	67	83

Monthly Budget Monitoring Report

POLICE
(Department)

Fiscal Year 2020/21 Monthly Report for the **period ending 4/30/2021**

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		5/10/21

City of Chico
2020-21 Annual Budget
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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	17,622,291	804,289	18,426,581	22,718,611	1,405,670	24,124,281	5,697,699	76
Materials & Supplies	610,999	591,053	397,523	48,186	445,710	583,906	74,297	658,203	212,492	68
Purchased Services	194,855	282,507	183,089	0	183,089	334,674	0	334,674	151,584	55
Other Expenses	479,470	459,180	318,756	0	318,756	517,159	0	517,159	198,402	62
Non-Recurring Operating Allocations	46,319	29,742	65,339	7,895	73,235	335,250	0	335,250	262,014	22
	2,505,307	2,887,599	1,882,689	10,856	1,893,546	3,159,038	17,567	3,176,605	1,283,058	60
Department Total	25,982,896	27,170,273	20,469,690	871,229	21,340,919	27,648,638	1,497,534	29,146,172	7,805,252	73 83

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				
001-300 Police						
4000 Salaries & Employee Benefits	19,287,126	20,031,412	15,915,673	21,952,960	6,037,287	72
5000 Materials & Supplies	468,334	419,087	369,202	513,156	143,954	72
5400 Purchased Services	175,997	261,524	166,490	311,510	145,020	53
8900 Other Expenses	462,872	451,949	315,709	503,199	187,490	63
8910 Non-Recurring Operating	35,852	13,916	65,340	335,250	269,910	19
8990 Allocations	2,433,854	2,801,132	1,828,616	3,068,525	1,239,909	60
Total 001-300	22,864,035	23,979,020	18,661,030	26,684,600	8,023,570	70 83
001-322 PD-Patrol						
4000 Salaries & Employee Benefits	1,326,999	923,294	925,109	0	-925,109	0
Total 001-322	1,326,999	923,294	925,109	0	(925,109)	0 83
001-342 PD-Communications						
4000 Salaries & Employee Benefits	253,171	180,596	185,645	0	-185,645	0
Total 001-342	253,171	180,596	185,645	0	(185,645)	0 83
001-345 PD-Detective Bureau						
4000 Salaries & Employee Benefits	120,645	81,315	78,914	0	-78,914	0
Total 001-345	120,645	81,315	78,914	0	(78,914)	0 83
001-348 PD-Animal Services						
4000 Salaries & Employee Benefits	478,620	463,560	405,460	520,393	114,933	78

City of Chico
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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	28,321	69,700	41,379	41	
5400 Purchased Services	18,859	20,984	16,600	23,164	6,564	72	
8900 Other Expenses	8,329	7,813	3,026	13,960	10,934	22	
8990 Allocations	59,529	68,792	48,384	80,554	32,170	60	
Total 001-348	616,124	613,746	501,791	707,771	205,980	71	83
002-300 Police							
4000 Salaries & Employee Benefits	0	126,476	111,491	245,258	133,767	45	
5000 Materials & Supplies	0	0	0	1,050	1,050	0	
8990 Allocations	0	5,306	5,690	9,959	4,269	57	
Total 002-300	0	131,782	117,181	256,267	139,086	46	83
Total General/Park Funds	25,180,974	25,909,753	20,469,670	27,648,638	7,178,968	74	83
050-300 Donations							
4000 Salaries & Employee Benefits	0	131,968	127,379	142,346	14,967	89	
5000 Materials & Supplies	25,932	30,338	7,445	28,012	20,567	27	
8990 Allocations	0	0	2,557	4,476	1,919	57	
Total 050-300	25,932	162,306	137,381	174,834	37,453	79	83
050-348 Donations							
5000 Materials & Supplies	61,852	75,780	27,444	35,781	8,337	77	
Total 050-348	61,852	75,780	27,444	35,781	8,337	77	83
098-300 Justice Assist Grant (JAG)							
4000 Salaries & Employee Benefits	0	21,673	1,228	0	(1,228)	0	
8910 Non-Recurring Operating	10,467	15,826	7,896	0	(7,896)	0	
Total 098-300	10,467	37,499	9,124	0	(9,124)	0	83
098-995 Justice Assist Grant (JAG)							
8990 Allocations	166	166	111	166	55	67	
Total 098-995	166	166	111	166	55	67	83
099-300 Supp Law Enforcement Service							
4000 Salaries & Employee Benefits	193,225	277,887	155,840	226,174	70,334	69	
Total 099-300	193,225	277,887	155,840	226,174	70,334	69	83
099-995 Supp Law Enforcement Service							
8990 Allocations	7,858	7,396	4,856	7,284	2,428	67	
Total 099-995	7,858	7,396	4,856	7,284	2,428	67	83

City of Chico
2020-21 Annual Budget
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Police

Police	Prior Year Actuals		FY2020-21 YTD Actuals	FY2020-21 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2018-19	FY2019-20					
Department Summary by Fund-Activity							
100-300 Grants-Operating Activities							
4000 Salaries & Employee Benefits	468,489	653,518	508,685	926,861	418,176	55	
5000 Materials & Supplies	4,095	3,251	3,223	0	(3,223)	0	
8900 Other Expenses	8,269	(581)	0	0	0	0	
Total 100-300	480,853	656,188	511,908	926,861	414,953	55	83
100-348 Grants-Operating Activities							
5000 Materials & Supplies	0	0	75	0	(75)	0	
Total 100-348	0	0	75	0	(75)	0	83
100-995 Grants-Operating Activities							
8990 Allocations	864	879	558	837	279	67	
Total 100-995	864	879	558	837	279	67	83
217-300 Asset Forfeiture							
5000 Materials & Supplies	0	10,000	10,000	10,000	0	100	
Total 217-300	0	10,000	10,000	10,000	0	100	83
217-995 Asset Forfeiture							
8990 Allocations	343	333	214	321	107	67	
Total 217-995	343	333	214	321	107	67	83
853-300 Parking Revenue							
4000 Salaries & Employee Benefits	17,668	28,493	11,158	110,289	99,131	10	
5000 Materials & Supplies	0	0	0	504	504	0	
8990 Allocations	2,694	3,595	2,561	4,483	1,922	57	
Total 853-300	20,362	32,088	13,719	115,276	101,557	12	83
Total Other Funds	801,922	1,260,522	871,230	1,497,534	626,304	58	83
Department Total	25,982,896	27,170,275	21,340,900	29,146,172	7,805,272	73	83

Monthly Budget Monitoring Report

Public Works Department - Engineering

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending: 04/30/21**

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 – Sewer Admin**

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

Description: Salaries & Employee Benefits

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

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

PREVIOUS AND STILL TRACKING BEHIND

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 – 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 #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.

Item #4

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

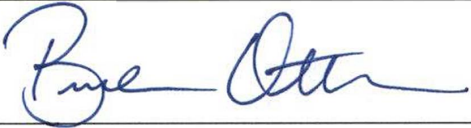
Expenditure Category: **873-615-5400**

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:

	Review	Signature	Date
X	Brendan Ottoboni Department Director- Engineering		5/12/21

City of Chico
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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	175,711	2,676,661	2,852,373	371,443	3,593,026	3,964,469	1,112,095	72
Materials & Supplies	31,066	22,955	43	34,546	34,590	0	43,549	43,549	8,958	79
Purchased Services	2,543,117	184,488	0	128,532	128,532	0	216,049	216,049	87,516	59
Other Expenses	28,294	30,181	82	11,872	11,954	0	55,340	55,340	43,385	22
Allocations	678,730	733,622	8,959	521,504	530,463	15,679	832,552	848,231	317,767	63
Department Total	5,183,023	3,842,615	184,796	3,373,117	3,557,914	387,122	4,740,516	5,127,638	1,569,723	69 83

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				
001-610 Capital Project Services						
4000 Salaries & Employee Benefits	0	174	175,711	371,443	195,732	47
8990 Allocations	0	0	8,959	15,679	6,720	57
Total 001-610	0	174	184,670	387,122	202,452	48 83
Total General/Park Funds	0	174	184,670	387,122	202,452	47 83
212-653 Transportation						
4000 Salaries & Employee Benefits	7,680	2,413	2,763	5,552	2,789	50
5000 Materials & Supplies	0	821	0	1,500	1,500	0
5400 Purchased Services	2,399,283	45,819	11,474	73,500	62,026	16
8990 Allocations	1,203	1,102	1,102	1,544	442	71
Total 212-653	2,408,166	50,155	15,339	82,096	66,757	19 83
212-654 Transportation						
4000 Salaries & Employee Benefits	66,611	31,710	43,097	86,863	43,766	50
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	8,611	14,274	5,663	60
Total 212-654	78,393	47,604	51,783	107,132	55,349	48 83
212-655 Transportation						
4000 Salaries & Employee Benefits	131,955	149,993	132,430	277,524	145,094	48
5000 Materials & Supplies	4,885	3,172	11,790	6,169	(5,621)	191

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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	
8900	Other Expenses	4,499	5,976	1,250	8,535	7,285	15	
8990	Allocations	12,955	14,950	9,883	17,743	7,860	56	
Total	212-655	154,294	174,091	155,353	309,971	154,618	50	83
212-995 Transportation								
8990	Allocations	69,473	68,259	47,827	71,741	23,914	67	
Total	212-995	69,473	68,259	47,827	71,741	23,914	67	83
400-000 Capital Projects								
4000	Salaries & Employee Benefits	1,605,415	1,857,720	1,704,385	2,126,760	422,375	80	
8900	Other Expenses	0	874	0	0	0	0	
8990	Allocations	65,723	88,525	66,743	115,019	48,276	58	
Total	400-000	1,671,138	1,947,119	1,771,128	2,241,779	470,651	79	83
400-610 Capital Projects								
5000	Materials & Supplies	19,497	14,714	17,794	21,475	3,681	83	
5400	Purchased Services	18,245	17,205	17,309	34,572	17,263	50	
8900	Other Expenses	19,798	16,735	8,976	26,223	17,247	34	
8990	Allocations	101,916	100,481	73,966	117,799	43,833	63	
Total	400-610	159,456	149,135	118,045	200,069	82,024	59	83
400-995 Capital Projects								
8990	Allocations	252,788	251,014	174,983	262,474	87,491	67	
Total	400-995	252,788	251,014	174,983	262,474	87,491	67	83
850-000 Sewer								
4000	Salaries & Employee Benefits	(1,140,526)	18,676	15,903	20,688	4,785	77	
5400	Purchased Services	0	7,650	850	0	(850)	0	
8990	Allocations	400	702	500	875	375	57	
Total	850-000	(1,140,126)	27,028	17,253	21,563	4,310	80	83
850-615 Sewer								
4000	Salaries & Employee Benefits	206,936	196,058	262,853	307,244	44,391	86	
5000	Materials & Supplies	4,365	3,366	3,980	5,710	1,730	70	
8900	Other Expenses	550	146	243	2,979	2,736	8	
8990	Allocations	54,155	59,741	39,007	67,259	28,252	58	
Total	850-615	266,006	259,311	306,083	383,192	77,109	80	83
862-000 Private Development								
4000	Salaries & Employee Benefits	638,782	0	0	0	0	0	

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Public Works Engineering

Public Works - Eng	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
Total 862-000	638,782	0	0	0	0	0	83
862-615 Private Development							
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	
Total 862-615	468,805	0	0	0	0	0	83
863-000 Subdivisions							
4000 Salaries & Employee Benefits	(196,907)	8,469	3,492	1,947	(1,545)	179	
5400 Purchased Services	9,378	9,047	3,157	953	(2,204)	331	
8990 Allocations	901	669	393	793	400	50	
Total 863-000	(186,628)	18,185	7,042	3,693	(3,349)	191	83
863-615 Subdivisions							
4000 Salaries & Employee Benefits	133,417	102,536	61,613	206,593	144,980	30	
5000 Materials & Supplies	1,969	848	862	3,100	2,238	28	
5400 Purchased Services	105,266	97,819	66,391	102,024	35,633	65	
8900 Other Expenses	2,154	1,711	1,062	6,703	5,641	16	
8990 Allocations	29,958	34,009	23,570	47,199	23,629	50	
Total 863-615	272,764	236,923	153,498	365,619	212,121	42	83
863-995 Subdivisions							
8990 Allocations	69,711	60,989	34,694	52,041	17,347	67	
Total 863-995	69,711	60,989	34,694	52,041	17,347	67	83
873-000 Private Development - Engineering							
5400 Purchased Services	0	0	1,832	0	(1,832)	0	
Total 873-000	0	0	1,832	0	(1,832)	0	83
873-615 Private Development - Engineering							
4000 Salaries & Employee Benefits	0	503,618	450,124	559,855	109,731	80	
5000 Materials & Supplies	0	0	45	5,500	5,455	1	
5400 Purchased Services	0	6,948	27,519	5,000	(22,519)	550	
8900 Other Expenses	0	2,116	342	5,000	4,658	7	
8990 Allocations	0	15,577	13,809	24,166	10,357	57	
Total 873-615	0	528,259	491,839	599,521	107,682	82	83

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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 Budg / Time	
	FY2018-19	FY2019-20	YTD Actuals	Modified Adopted			
873-995 Private Development - Engineering							
8990 Allocations	0	24,367	26,417	39,625	13,208	67	
Total 873-995	0	24,367	26,417	39,625	13,208	67	83
Total Other Funds	5,183,022	3,842,439	3,373,116	4,740,516	1,367,400	71	83
Department Total	5,183,022	3,842,613	3,557,786	5,127,638	1,569,852	69	83

Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2020-21 Monthly Report for the **period ending:** 4/30/21

Department Contact: Erik Gustafson (894-4202)

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

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

Items of Interest:

NEW

Item #1

Location: **Maintenance District Administration**

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

Description: Purchased Services

Analysis: This category was tracking behind due to Willdan Financial Services quarterly admin fees. All four quarters have now been paid and there will be no more expenditures from this category.

Action Plan: This category should be on track by year end.

PREVIOUS

Item #1

Location: **Public Works Administration**

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

Description: Materials & Supplies

Analysis: This category is tracking behind due to the Mobile MMS 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. One large postal charge also hit the Postage & Mailing line item at the end of February.

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.

Item #2

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 #3

Location: **Street Cleaning**

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

Description: Materials & Supplies

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

Action Plan: 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.

Item #4

Location: **Street Cleaning**

Expenditure Category: **001-620-8900**

Description: Other Expenses

Analysis: This category is tracking behind due to dump truck rentals used to assist with the leaf collection program and solid waste disposal charges at Neal Road from encampment clean-ups.

Action Plan: Other Expenses 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 numerous large roadway material purchases (i.e. SS1 Emulsion, Aggregate Base, Road Crack Filler, and Thermoplastic), a streetlight pole replacement downtown, and a one-time traffic signal controller purchase.

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

Item #6

Location: **Transportation**

Expenditure Category: **212-650-4000**

Description: Salaries & Employee Benefits

Analysis: This category was tracking behind due to more staff time charged than anticipated during this reporting period.

Action Plan: This category should be on track by year end.

Item #7

Location: **Parking Revenue-Admin**

Expenditure Category: **853-000-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to the second biannual payment being made for PBID parking lot services.

Action Plan: This Fund/Dep't should be moved to Engineering's report.

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, unexpected generator repairs were performed at a City Lift Station and MSC Building 200.

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.

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, two large solar repairs were required at the Transit Center and Parking Lot 3.

Action Plan: Staff will prepare a supplemental appropriation or budget modification to add budget to this category at the end of the year.

Item #11

Location: **Municipal Buildings Maintenance**

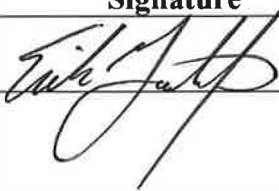
Expenditure Category: **930-640-8900**

Description: Other Expenses

Analysis: This category is tracking behind due to warming/cooling center tent rentals (Lease/Rental Expense) and elevator permitting fees (Licenses/Permits/Fees) being charged to line items that do not have a budget assigned.

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		5-10-21

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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	2,590,017	3,534,917	6,124,935	3,611,599	4,978,824	8,590,423	2,465,487	71
Materials & Supplies	1,650,428	1,635,659	283,166	1,046,868	1,330,034	358,505	1,497,109	1,855,614	525,579	72
Purchased Services	2,254,803	2,453,960	658,131	1,377,202	2,035,334	912,072	2,154,723	3,066,795	1,031,460	66
Other Expenses	357,562	366,240	96,854	201,913	298,767	197,684	347,981	545,665	246,897	55
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	1,437,479	2,179,562	3,617,041	2,400,103	3,111,427	5,511,530	1,894,488	66
Department Total	18,766,572	17,303,239	5,065,649	8,340,464	13,406,113	7,479,963	12,166,264	19,646,227	6,240,113	68 83

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				
001-110 Environmental Services						
4000 Salaries & Employee Benefits	49,258	60,442	51,205	66,327	15,122	77
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	1,587	2,776	1,189	57
Total 001-110	56,554	68,336	52,792	72,453	19,661	73 83
001-601 Public Works Administration						
4000 Salaries & Employee Benefits	405,149	338,273	58,111	90,656	32,545	64
5000 Materials & Supplies	23,305	26,081	23,416	23,300	-116	100
5400 Purchased Services	0	31,947	47,402	0	-47,402	0
8900 Other Expenses	8,358	11,464	3,850	9,040	5,190	43
8990 Allocations	124,039	137,388	80,179	134,696	54,517	60
Total 001-601	560,851	545,153	212,958	257,692	44,734	83 83
001-620 Street Cleaning						
4000 Salaries & Employee Benefits	617,143	636,636	515,005	811,955	296,950	63
5000 Materials & Supplies	4,915	6,318	5,623	6,100	477	92
5400 Purchased Services	94,208	132,160	73,612	122,425	48,813	60
8900 Other Expenses	20,200	16,399	18,325	21,900	3,575	84
8990 Allocations	196,793	168,979	119,897	290,218	170,321	41

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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	
Total	001-620	933,259	960,492	732,462	1,252,598	520,136	58	83
001-650	Public Right-of-Way Mtce							
4000	Salaries & Employee Benefits	1,031,485	968,229	740,759	1,059,980	319,221	70	
5000	Materials & Supplies	106,049	192,955	205,009	233,300	28,291	88	
5400	Purchased Services	6,844	15,471	3,760	17,500	13,740	21	
8900	Other Expenses	9,843	11,761	6,086	11,925	5,839	51	
8910	Non-Recurring Operating	16,007	5,000	0	0	0	0	
8990	Allocations	1,046,605	1,026,714	755,634	1,188,638	433,004	64	
Total	001-650	2,216,833	2,220,130	1,711,248	2,511,343	800,095	68	83
002-682	Parks and Open Spaces							
4000	Salaries & Employee Benefits	1,086,748	869,265	675,833	855,505	179,672	79	
5000	Materials & Supplies	60,721	64,709	38,337	81,595	43,258	47	
5400	Purchased Services	264,955	304,002	241,336	291,424	50,088	83	
8900	Other Expenses	100,583	124,974	60,786	141,487	80,701	43	
8990	Allocations	248,566	249,435	160,249	308,573	148,324	52	
Total	002-682	1,761,573	1,612,385	1,176,541	1,678,584	502,043	70	83
002-686	Street Trees/Public Plantings							
4000	Salaries & Employee Benefits	601,867	660,874	549,106	727,176	178,070	76	
5000	Materials & Supplies	13,992	16,827	10,781	14,210	3,429	76	
5400	Purchased Services	340,264	276,744	292,022	480,723	188,701	61	
8900	Other Expenses	11,825	11,160	7,807	9,982	2,175	78	
8990	Allocations	167,400	163,822	135,529	198,594	63,065	68	
Total	002-686	1,135,348	1,129,427	995,245	1,430,685	435,440	70	83
002-995	Indirect Cost Allocation							
8990	Allocations	287,396	283,031	184,405	276,608	92,203	67	
Total	002-995	287,396	283,031	184,405	276,608	92,203	67	83
Total General/Park Funds		6,951,814	6,818,954	5,065,651	7,479,963	2,414,312	67	83
050-682	Donations							
4000	Salaries & Employee Benefits	7,749	0	0	0	0	0	
5000	Materials & Supplies	2,040	10,506	251	82,413	82,162	0	
Total	050-682	9,789	10,506	251	82,413	82,162	0	83
050-686	Donations							

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Public Works O&M

Public Works - O&M 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					
Total 050-686	0	0	0	0	0	0	83
050-995 Donations							
8990 Allocations	2,385	0	0	0	0	0	
Total 050-995	2,385	0	0	0	0	0	83
052-601 Specialized Community Services							
Total 052-601	0	0	0	0	0	0	83
052-682 Specialized Community Services							
4000 Salaries & Employee Benefits	0	0	39,838	95,055	55,217	42	
Total 052-682	0	0	39,838	95,055	55,217	42	83
100-686 Grants-Operating Activities							
4000 Salaries & Employee Benefits	21,842	10,783	65,381	84,030	18,649	78	
5000 Materials & Supplies	0	0	0	5,000	5,000	0	
5400 Purchased Services	0	132,353	35,118	255,830	220,712	14	
Total 100-686	21,842	143,136	100,499	344,860	244,361	29	83
212-650 Transportation							
4000 Salaries & Employee Benefits	0	29,144	88,864	103,266	14,402	86	
8990 Allocations	0	2,684	2,264	3,961	1,697	57	
Total 212-650	0	31,828	91,128	107,227	16,099	85	83
212-659 Transportation							
4000 Salaries & Employee Benefits	5,913	2,162	1,184	5,552	4,368	21	
5000 Materials & Supplies	2,052	1,627	0	1,800	1,800	0	
5400 Purchased Services	28,185	30,115	21,466	37,705	16,239	57	
8900 Other Expenses	0	0	0	250	250	0	
8990 Allocations	6,937	4,090	1,468	8,460	6,992	17	
Total 212-659	43,087	37,994	24,118	53,767	29,649	45	83
850-670 Sewer							
4000 Salaries & Employee Benefits	2,029,509	2,234,355	1,718,366	2,568,111	849,745	67	
5000 Materials & Supplies	927,817	877,783	661,643	874,756	213,113	76	
5400 Purchased Services	979,725	965,292	716,398	1,087,658	371,260	66	
8900 Other Expenses	157,288	144,969	147,874	265,151	117,277	56	
8910 Non-Recurring Operating	0	0	0	41,200	41,200	0	
8990 Allocations	811,369	1,034,885	744,139	946,705	202,566	79	
Total 850-670	4,905,708	5,257,284	3,988,420	5,783,581	1,795,161	69	83

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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	
850-995 Sewer							
8990 Allocations	446,134	441,813	296,162	444,243	148,081	67	
Total 850-995	446,134	441,813	296,162	444,243	148,081	67	83
853-000 Parking Revenue							
4000 Salaries & Employee Benefits	342,710	0	0	0	0	0	
5400 Purchased Services	20,009	36,225	23,390	27,158	3,768	86	
Total 853-000	362,719	36,225	23,390	27,158	3,768	86	83
853-660 Parking Revenue							
4000 Salaries & Employee Benefits	388,509	377,337	223,284	267,938	44,654	83	
5000 Materials & Supplies	14,182	17,848	29,176	41,200	12,024	71	
5400 Purchased Services	97,186	85,190	60,227	113,126	52,899	53	
8900 Other Expenses	2,919	3,453	1,715	3,400	1,685	50	
8990 Allocations	104,530	115,285	83,894	131,457	47,563	64	
Total 853-660	607,326	599,113	398,296	557,121	158,825	71	83
853-995 Parking Revenue							
8990 Allocations	102,874	117,418	77,995	116,993	38,998	67	
Total 853-995	102,874	117,418	77,995	116,993	38,998	67	83
856-000 Airport							
4000 Salaries & Employee Benefits	673,371	0	0	0	0	0	
Total 856-000	673,371	0	0	0	0	0	83
856-691 Airport							
4000 Salaries & Employee Benefits	310,445	324,211	187,276	352,944	165,668	53	
5000 Materials & Supplies	9,003	30,272	6,288	26,120	19,832	24	
5400 Purchased Services	68,982	92,409	113,781	280,941	167,160	40	
8900 Other Expenses	17,391	18,629	13,651	27,895	14,244	49	
8990 Allocations	135,111	139,762	93,908	185,613	91,705	51	
Total 856-691	540,932	605,283	414,904	873,513	458,609	47	83
856-995 Airport							
8990 Allocations	152,725	156,127	106,362	159,543	53,181	67	
Total 856-995	152,725	156,127	106,362	159,543	53,181	67	83
929-630 Central Garage							
4000 Salaries & Employee Benefits	650,036	638,916	589,413	777,942	188,529	76	
5000 Materials & Supplies	385,376	309,536	279,727	336,430	56,703	83	

City of Chico
2020-21 Annual Budget
Operating Summary Report
FY To Date: 4/30/2021
Public Works O&M

Public Works - O&M		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	
5400	Purchased Services	104,196	49,001	90,427	91,455	1,028	99	
8900	Other Expenses	19,750	16,912	19,263	32,235	12,972	60	
8910	Non-Recurring Operating	4,000	25,365	0	20,000	20,000	0	
8990	Allocations	650,562	578,856	456,465	646,988	190,523	71	
Total	929-630	1,813,920	1,618,586	1,435,295	1,905,050	469,755	75	83
930-000 Municipal Buildings Maintenance								
4000	Salaries & Employee Benefits	866,175	0	0	0	0	0	
Total	930-000	866,175	0	0	0	0	0	83
930-640 Municipal Buildings Maintenance								
4000	Salaries & Employee Benefits	501,131	625,156	583,267	659,060	75,793	88	
5000	Materials & Supplies	100,400	79,752	69,354	128,640	59,286	54	
5400	Purchased Services	245,228	293,025	311,395	255,350	(56,045)	122	
8900	Other Expenses	3,478	5,883	19,411	19,050	(361)	102	
8910	Non-Recurring Operating	0	0	0	15,000	15,000	0	
8990	Allocations	276,848	281,596	234,986	344,004	109,018	68	
Total	930-640	1,127,085	1,285,412	1,218,413	1,421,104	202,691	86	83
933-640 Facility Maintenance								
5000	Materials & Supplies	229	0	0	0	0	0	
Total	933-640	229	0	0	0	0	0	83
941-614 Maintenance District Administration								
4000	Salaries & Employee Benefits	50,676	48,037	38,044	64,926	26,882	59	
5000	Materials & Supplies	349	1,447	429	750	321	57	
5400	Purchased Services	5,020	5,027	5,000	5,500	500	91	
8990	Allocations	3,856	4,849	2,931	4,979	2,048	59	
Total	941-614	59,901	59,360	46,404	76,155	29,751	61	83
941-995 Maintenance District Administration								
8990	Allocations	78,555	84,198	78,987	118,481	39,494	67	
Total	941-995	78,555	84,198	78,987	118,481	39,494	67	83
Total Other Funds		11,814,757	10,484,283	8,340,462	12,166,264	3,825,802	69	83
Department Total		18,766,571	17,303,237	13,406,113	19,646,227	6,240,114	68	83

CITY OF CHICO
CASH FLOW PROJECTION
FY2020-21

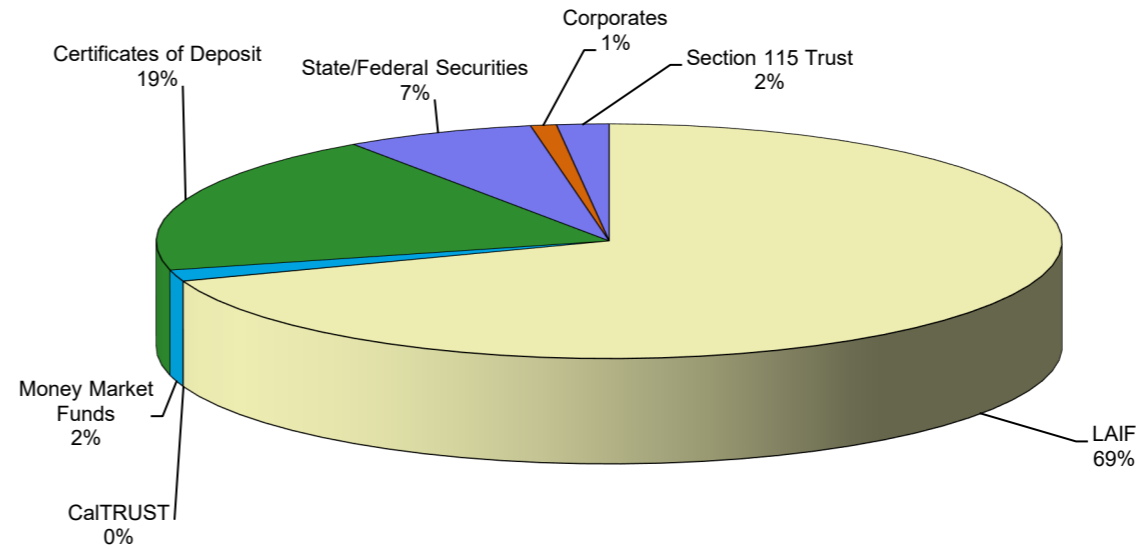
	Jan - Mar			April			May	June	July	August	September	October	November	December
Operating Cash Flow	<i>Projected</i>	Actuals	Dif.	<i>Projected</i>	Actuals	Dif.								
Cash Receipts	<i>Projected</i>	Actuals	Dif.	<i>Projected</i>	Actuals	Dif.								
Beginning Balance	115,116,129	115,116,129		127,790,700	127,790,700		130,043,887	148,166,547	153,598,958	139,572,277	139,014,116	135,886,546	135,822,165	134,878,078
Sales Tax	6,416,906	6,650,935	3.6%	1,747,146	2,401,717	37.5%	2,429,668	1,821,347	2,588,537	1,944,860	2,372,585	2,695,259	1,758,460	2,185,699
Property Tax	7,567,830	7,913,361	4.6%	32,484	34,763	7.0%	6,027,771	142,609	732,284	-	-	-	701,050	210,561
Residual Property Tax Increment	2,091,777	2,257,932	7.9%	-	-	0.0%	-	1,800,754	-	-	-	-	-	-
ROPS Payment	3,416,679	3,416,679	0.0%	-	-	0.0%	-	4,776,129	-	-	-	-	-	-
Utility Users Tax	1,711,454	1,994,784	16.6%	534,725	647,020	21.0%	377,994	494,177	600,936	862,597	852,524	813,809	715,901	554,426
Transient Occupancy Tax	812,847	809,961	-0.4%	393,572	214,888	-45.4%	157,232	132,622	256,044	215,516	246,555	365,419	358,637	391,140
Franchise Fees (Cable, Electric, Gas & Waste)	759,957	742,290	-2.3%	500,073	1,320,401	164.0%	-	-	705,713	243,390	-	575,217	267,854	-
Other Taxes	182,287	179,734	-1.4%	47,174	62,986	33.5%	44,714	105,103	82,853	72,426	59,561	67,530	61,703	67,045
Licenses & Permits	566,090	575,036	1.6%	145,294	269,663	85.6%	151,747	168,797	204,619	158,756	180,318	152,041	145,890	308,830
Gas Tax	537,191	988,826	84.1%	369,707	173,429	-53.1%	50,937	245,024	979,921	94,025	365,172	196,180	185,399	620,436
TDA, STA	543,854	895,490	64.7%	158,393	443,174	179.8%	-	-	-	-	-	951,960	556,796	350,075
Intergov't Revenue	1,184,753	943,074	-20.4%	297,912	186,327	-37.5%	11,112,428	157,260	499,696	487,640	333,394	778,397	566,829	169,513
CDBG Annual Allotment	-	-	0.0%	-	241,322	100.0%	-	-	47,286	95,929	-	-	-	338,176
Home Program Annual Allotment	-	-	0.0%	-	-	0.0%	-	-	39,454	3,460	-	-	-	14,178
Emergency Response - Mutual Aid	168,643	506,388	200.3%	-	165,778	100.0%	-	22,007	-	-	-	-	-	-
Sewer Service Fees	3,358,481	3,618,961	7.8%	1,255,330	1,199,094	-4.5%	1,159,503	1,114,328	1,244,869	1,081,966	1,104,419	1,295,947	95,788	2,699,593
Charges for Services	676,598	522,516	-22.8%	120,315	202,190	68.1%	187,641	708,385	180,284	210,119	156,489	114,223	261,451	386,317
Development Fees	1,423,813	2,887,914	102.8%	672,039	385,846	-42.6%	544,644	337,273	638,900	384,959	724,387	325,964	235,382	2,650,824
Parking Meters	90,026	63,189	-29.8%	19,553	36,534	86.8%	24,710	17,800	16,630	5,269	11,680	25,209	16,173	21,118
Parking Fines	55,597	84,468	51.9%	25,264	23,649	-6.4%	23,595	27,339	5,342	19,200	1,585	24,479	33,402	20,608
Fines & Forfeitures	63,501	49,949	-21.3%	32,961	12,375	-62.5%	29,750	23,622	11,223	41,770	3,108	16,708	28,613	23,302
Investment Interest Earnings	338,731	237,146	-30.0%	248,065	184,691	-25.5%	28,224	56,990	192,891	22,780	29,405	159,905	21,256	67,152
Other Receipts	3,051,838	2,226,449	-27.0%	650,819	639,402	-1.8%	1,293,908	30,476	644,467	399,427	694,279	668,149	341,785	505,876
Total Cash Receipts	35,018,854	37,565,082	7.3%	7,250,826	8,845,249	22.0%	23,644,466	12,182,041	9,671,947	6,344,089	7,135,462	9,226,396	6,352,368	11,584,869
Cash Disbursements														
Payroll Expenses	10,108,545	9,874,014	-2.3%	4,029,431	4,362,612	8.3%	3,430,007	3,232,293	3,804,255	3,193,685	3,275,039	4,167,979	3,236,804	3,546,656
Debt Service	3,316,679	3,316,351	0.0%	-	-	0.0%	446,250	-	-	-	3,150,653	-	-	2,056,250
CalPERS UAL Payment	-	-	0.0%	-	-	0.0%	-	-	10,602,176	-	-	-	-	-
Other Disbursements	9,521,125	11,700,146	22.9%	3,670,565	2,229,450	-39.3%	1,645,549	3,517,336	9,292,197	3,708,565	3,837,340	5,122,797	4,059,652	5,887,085
Total Cash Disbursements	22,946,349	24,890,511	8.5%	7,699,996	6,592,062	-14.4%	5,521,806	6,749,630	23,698,628	6,902,250	10,263,032	9,290,776	7,296,456	11,489,992
Total Cash Flow	12,072,505	12,674,571		(449,170)	2,253,187		18,122,660	5,432,411	(14,026,681)	(558,161)	(3,127,570)	(64,381)	(944,088)	94,877
Total Cash Balance End of Month	127,188,633	127,790,700		127,341,530	130,043,887		148,166,547	153,598,958	139,572,277	139,014,116	135,886,546	135,822,165	134,878,078	134,972,955
Restricted Bond Proceeds Included	132,465	131,048		125,300	125,300		125,300	125,300	125,300	125,300	125,300	125,300	125,300	125,300
"Spendable" Cash Balance	127,056,168	127,659,652	0.5%	127,216,230	129,918,587	2.1%	148,041,247	153,473,658	139,446,977	138,888,816	135,761,246	135,696,865	134,752,778	134,847,655

**City of Chico
Investment Portfolio Report
April 30, 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)	74,568,768.96	74,568,768.96	79,340.58	0.00
CalTRUST	50,074.75	49,928.92	16.59	0.00
Money Market Mutual Fund	1,652,282.12	1,652,282.12	21.58	0.00
Certificates of Deposit	20,450,000.00	20,878,534.96	43,939.80	0.00
State and Federal Securities	6,950,000.00	7,279,581.67	57,375.00	0.00
Corporates	1,000,000.00	988,811.13	0.00	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	1,883,266.84	2,003,945.34	3,997.50	0.00
Total Pooled Investments	106,554,392.67	107,421,853.10	184,691.05	0.00
Investments Held In Trust	10,854,731.95	10,854,731.95	11,609.92	0.00
Total Investments	117,409,124.62	118,276,585.05	196,300.97	0.00

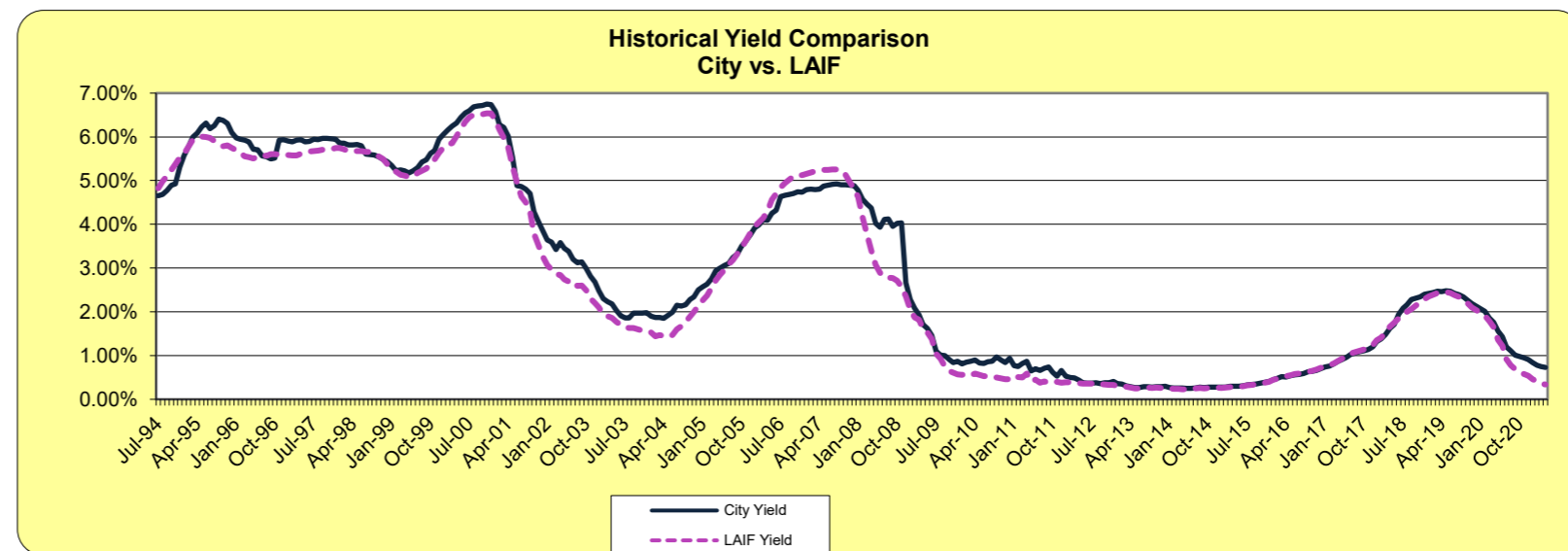
Distribution of Pooled Investments

	<u>Fair Value</u>	<u>% Split</u>
LAIF	74,568,768.96	69.4%
CalTRUST	49,928.92	0.0%
Money Market Funds	1,652,282.12	1.5%
Certificates of Deposit	20,878,534.96	19.4%
State and Federal Securities	7,279,581.67	6.8%
Corporates	988,811.13	0.9%
Section 115 Trust	2,003,945.34	1.9%
Total Pooled Investments	107,421,853.10	



Weighted Annual Yield

Current Month	0.73%
Prior Month	0.75%
Average Days to Maturity	237



* 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.