



OROVILLE CITY COUNCIL

Council Chambers
1735 Montgomery Street

SPECIAL MEETING AUGUST 12, 2014 5:00 P.M. AGENDA

"Oroville - California's best opportunity for a safe and diverse quality of life"

ROLL CALL

Council Members Andoe, Berry, Bunker, Pittman, Simpson, Vice Mayor Wilcox, Mayor Dahlmeier

PLEDGE OF ALLEGIANCE

RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON AGENDA ITEMS

This is the time the Mayor will invite anyone in the audience wishing to address the Council on a matter that is on the agenda to state your name and the agenda item on which you wish to speak. When that item comes up on the agenda, you will be asked to step to the podium, repeat your name for the record, and make your presentation or ask questions regarding the agenda item. Following your remarks, Council and/or staff may respond to your comments or questions. **Presentations are limited to three minutes per person.** Under Government Code Section 54954.3 the time allotted for presentations may be limited.

SPECIAL BUSINESS

1. **BUDGET WORKSHOP – PROPOSED REVISIONS TO FISCAL YEAR 2015 BUDGET** - staff report

The Council may consider adopting recommended revisions to the Fiscal year 2014 - 2015 Budget. **(Randy Murphy, City Administrator and Glenn Lazof, Interim Director of Finance)**

Council Action Requested: **Approve revisions to the Fiscal Year 2014 - 2015 Budget, as indicated in the August 12, 2014 staff report.**

CORRESPONDENCE

- California Water Service Company, received August 4, 2014
- California Water Service Company, received August 7, 2014

HEARING OF INDIVIDUALS ON NON-AGENDA ITEMS

This is the time the Mayor will invite anyone in the audience wishing to address the Council on a matter not listed on the agenda to step to the podium, state your name for the record and make your presentation. **Presentations are limited to 3 minutes.** Under Government Code Section 54954.2, The Council is prohibited from taking action except for a brief response by the Council or staff to a statement or question relating to a non-agenda item.

ADJOURNMENT

The meeting will be adjourned to a regular meeting of the Oroville City Council to be held on Tuesday, August 19, 2014 at 5:00 p.m.

CITY OF OROVILLE



**REVISED
ANNUAL BUDGET
AUGUST 12, 2014
FISCAL YEAR 2014 – 2015**

**OROVILLE CITY COUNCIL/OROVILLE PUBLIC FINANCING AUTHORITY
STAFF REPORT**

TO: MAYOR AND COUNCIL MEMBERS; CHAIRPERSONS AND COMMISSIONERS

**FROM: RANDY MURPHY, CITY ADMINISTRATOR;
GLENN LAZOF, INTERIM DIRECTOR OF FINANCE**

RE: Budget Workshop - Proposed Revisions to FY 2015 Budget

DATE: August 12, 2014

SUMMARY

The Council/Commission may consider adopting recommended revisions to Fiscal Year 2015 budget.

DISCUSSION

The Adopted Budget was approved on July 1, 2014. The Agenda item before you today is to present revisions to this document, now that every City Department and fund has been examined, at least once. The current year budget will also be revised and reviewed and adjusted, at a minimum, on a quarterly basis in October 2014, January 2015, and April 2015.

We have had good success in identifying monies in various funds which should properly belong to the General Fund, and special appreciation goes to all the departments for participating in this review. ¹ These one-time funds are utilized only for the most necessary one time projects, such as the previously approved lease of 13 new police cars. Nonetheless the majority of these one-time funds will be devoted to bolstering our general fund reserves. These reserves are projected to increase \$850,000 by the end of this fiscal year 2015. Additionally, for added transparency, reserves are consolidated in the General Fund where assigned, committed, and undesignated reserves are clearly labeled. ²

Staff has been carefully tracking the mix of one-time and ongoing funds to assure that we continue to avoid the structural deficits which the council addressed with layoffs during the last fiscal year. We can report that there is no structural deficit but that care must be exercised throughout the year as the margin between this revision and structural deficit is barely \$15,000, a margin of 11/100 of 1% of projected revenues.

CORRECTIONS AND CLARIFICATIONS:

Salaries and Benefits: Salary and Benefit Expenses are directly linked to each position's

¹ For example, balances existed because of a failure to fully reimburse the general fund for expenditures which grant or other categorical funds ought to have been utilized.

² The exception is Contingency Fund 165, which represents 2.5% of recommended expenditures, per the reserve policy.

annual compensation and benefits. 3

Unemployment Reserve Account – Funds are available to cover three times the highest claims expense over the prior three years. This includes funds appropriated for current year claims, plus adequate balance in the reserve account for twice that amount.

Park Administration: There are no positions remaining in this department, the adopted budget included \$5,000 for overtime which has been corrected.

REVISIONS PER COUNCIL ACTIONS OR DIRECTION:

Police: The additional reserve officers, funded by SBF, are now reflected in the budget as a one-time expense, the city expense for the cost of training these officers is reflected as an ongoing expense. Per the discussion at Council, the program will only be implemented when regular position recruitments are completed, as these are highest priority.

Parks Operations: Expense and Revenue estimates for two new budgets (Chinese Museum and Lott Museum) are based on the information we had available from the limited use of the Cost Centers last year. The pending State Theater agreement with STAGE is reflected in that facility event revenue (\$22,000 in FY14) is assumed to no longer be available to the City, only commercial rental income. City Personnel and other operating costs are projected at the rate “reported” to the cost center last year. Stage may pick up some of these expenses after December 31, 2014, except for utilities and \$30,000 in additional support from the City. Further adjustments are likely when the agreement is finalized.

Planning and Development Services Administration: The EPA Brownfield grants are now reflected. The assumption is that one-half of the project will be completed during the fiscal year.

Sewer Fund 101: Budget now reflects the rates the Council action approved August 5.

Fund 112 (Gas Tax Regional Surface Transportation): Reflects contracts approved by Council at the July 25 meeting.

Funds 184, 185, 186, 187 (Landscape and Lighting Districts; Benefit Assessment Districts, Westside and Public Safety Services Districts): Revised revenue and expenditures reflects the Assessment per Council Actions on August 5.

Business Manufacturing Development Center Fund 440: Reflects expenditures as directed by council August 5. It is anticipated that there will be no fund balance remaining at the end FY 2015.

REVISIONS PER EXECUTIVE/ FINANCE COMMITTEE REVIEW

Implementation of pending reserve policy: Additional one-time funding for Community Economic Enhancement and the Community Promotion Fund has been included in the amounts of \$95,000 and \$57,200 respectively. The assigned General Fund Reserve for fee

3 Rounding increased the compensation budget by 4 tenths of one percent.

waiver reserve is set at approximately 0.01% of Expenditures or \$13,000. The Capital Asset Replacement Reserve is estimated to be under-funded; however the exact need is based on an estimate which cannot be validated until the completion of the physical inventory. 4

REVISIONS AS RECOMMENDED BY STAFF:

ITEMS FUNDED WITH ONE-TIME MONIES:

City Clerk: Funding has been increased to reflect the cost of one time project to complete the re-codification of the Oroville Municipal Code.

Information Technology: The Information Technology budget has been increased by a \$15,400 one time cost of replacing 19 Desktop Computers.

Information Technology and Finance: \$156,000 in one time expenditures have been added for acquisition of a cost accounting system, including implementation costs. The Capital Costs are reflected in the IT budget. A portion of that total cost will ultimately be shared by all benefitting departments, some of which will have non-general fund revenue to contribute. (For example, a portion of Planning and Development's Technology Fee Fund will support that department's contribution). \$15,000 of those one-time costs are reflected in the Finance budget, for additional staffing during implementation. It is hoped this project can begin early in Calendar year 2015, so that the core features of the new system are operational for FY 2016.

Sewer Collection and Maintenance: Budget reflects plan to expend \$1,000,000 on slip lining and point repairs during FY 2015.

Drainage Impact Fee Fund 105: Budget reflects a \$200,000 expense for a Drainage Master Plan update. This is entirely funded by the fund balance.

Fund 160 Planning Grants Formerly Enterprise Zone and Misc grants: Expenditure of the fund balance for the Strategic Growth Council program (Prop 84) EIR is reflected. Identification of other fund revenue is still being researched at this time.

ONGOING EXPENDITURES:

Mayor and City Council: The budget reflects several recommended increases in expenditures. The recent understanding that the IRS requires compensated elected officials to be treated as employees for payroll purposes, results in additional expenditures for Medicare, as well contributions for unemployment, and workers compensation. The budget follows best practices in assuming that all eligible will accept stipends, although traditionally that has not been the case in Oroville. The cost of serving on the Council and as Mayor have increased considerably since the last time stipends were raised in 2002, therefore staff is also recommending that stipends for Council and Mayor be increased to \$400 per month and \$500 per month, respectively. The Mayoral budget has also been increased to permit membership in the National Conference of Mayors, and to cover the cost of attendance at this year's conference in San Francisco.

4 Best available estimate of underfunding is 29% below replacement values.

Economic and Community Enhancement and Non-Departmental Revenues: Historically vehicle abatement and other blight abatement revenues have been recognized in the Economic and Community Enhancement Budget. These have been moved to the non-departmental budget, to more accurately reflect that these are General Fund Revenues, and more transparently reflect the Council's general fund commitment to Community Enhancement Activities.

Information Technology: The \$13,000 annual cost of migrating to the Microsoft 360 platform, an upgrade recommended by the IT Manager, is reflected. This budget also reflects \$15,000 in annual ongoing costs for the new accounting system.

Finance: Ongoing funding has been determined to be sufficient to permit filling the Accounting Manager position by January 1, 2015. Sufficient ongoing funds are available to continue the position in future years.

Public Works Administration: The Budget reflects the hiring of a Public Works Director by January 1, 2015. Sufficient ongoing funds are available to continue the position in future years.

Fund 550 Workers Compensation: The projection for Pre-1990 claims has been increased to reflect a large payment made during July. The reserve amount has been adjusted in keeping with the pending reserve policy.

Housing Funds: The budget has been updated to reflect known or anticipated changes in new regulations from the State Housing and Community Development. These funds include 140, 141, 149, 150, 151, 452, 453, 454, 455, and 460. There will be additional changes in future budget reviews as we respond to the new state requirements. We have not identified any General Fund cost for the Business Assistance and Housing Department and have reason to believe funds are available for full cost recovery of the City's support.

City Debt Service Fund 210: Currently this fund supports Pension Bond payments and related costs, and also the USDA Loan which was used to renovate City Hall. Financial records indicate that planned revenues have not been adequate to support these costs since FY 2010. Uncorrected this shortfall will ultimately fall to the General Fund.

Staff will examine the option of refunding the Pension Bond, at today's lower interest rates. Next we look into options for buying out the smaller USDA Loan, including looking into investing City Funds in ourselves given the poor return on the Local Agency Investment Funds, and the relatively small amount of principal at stake in the USDA loan. ⁵

The last resort would be to increase the rate assessed against each payroll to cover the cost of the pension bond. While most of this would still hit the General Fund, we would at least recover revenue as appropriate from non –General Fund sources, such as Fees, or special

⁵ Per last Comprehensive Annual Financial report, the Pension Obligation Bond balance was \$6,065,000. The interest rate increases every year (not atypical for bonds done as yearly coupons). The interest rate for the remaining years starts at 5.28%, on up to 5.45%. The USDA loan had a balance of \$630,700, per the 2013 CAFR.

funds that contribute on behalf their employees such as the Sewer Fund and Housing General Administration.

Following approval the Finance Department will take the following steps:

- 1) Reflect revisions in City Financial System to provide budget controls to all departments
- 2) Print and bind Final budget document as per the City of Oroville Traditional Format.
- 3) Upload this document to the City Website
- 4) Prepare to optimize "Open Gov." for improved communications of financial data to Council, Staff, and the Public including if possible, planned ongoing quarterly budget reviews.

RECOMMENDATION

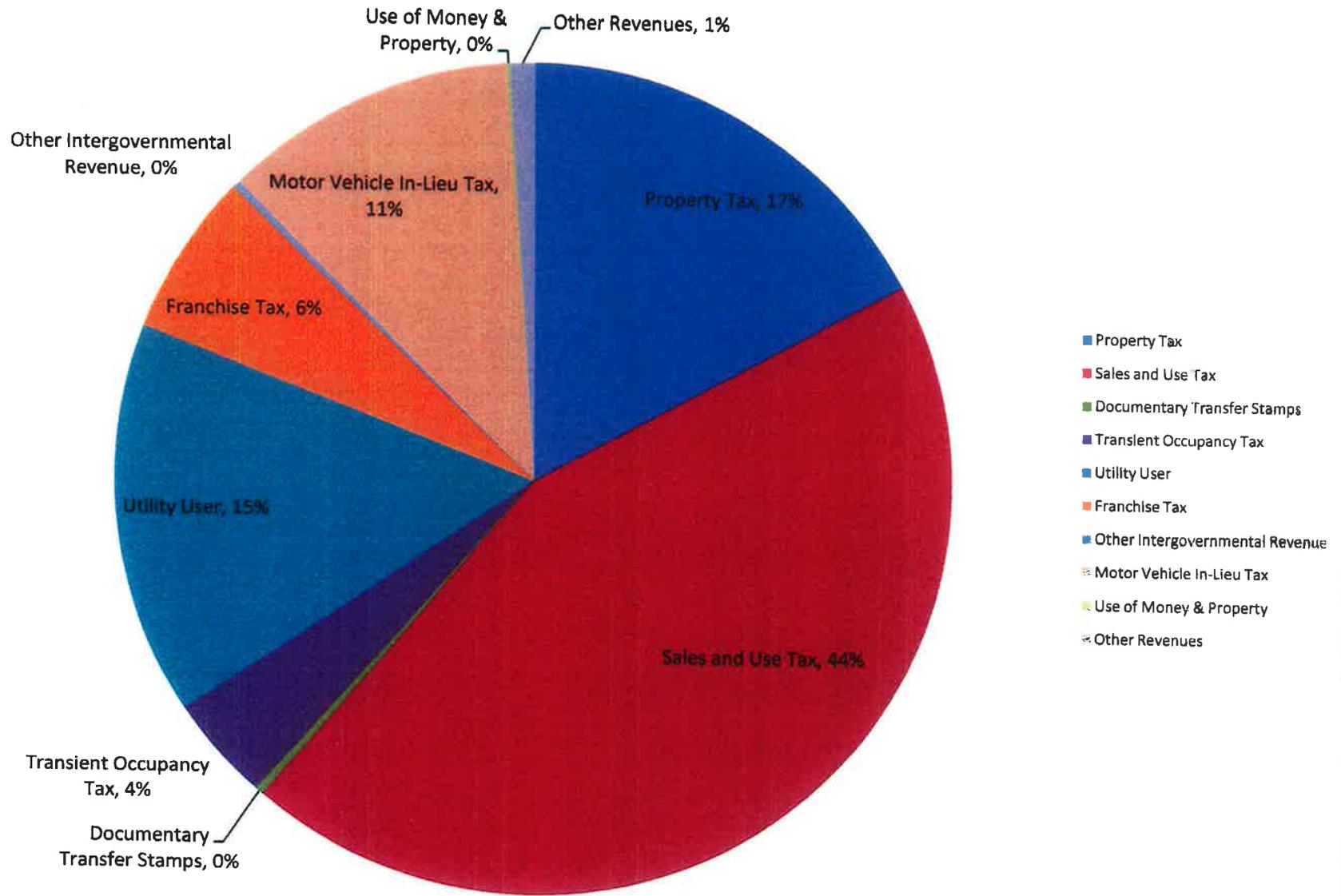
- 1) Approve revisions to Fiscal Year 2014 2015 Oroville City Council/Oroville Public Financing Authority Budget as recommended by Staff, with Council Revision as directed.

Attached: Final Budget for Fiscal Year 2015 (August Revision)

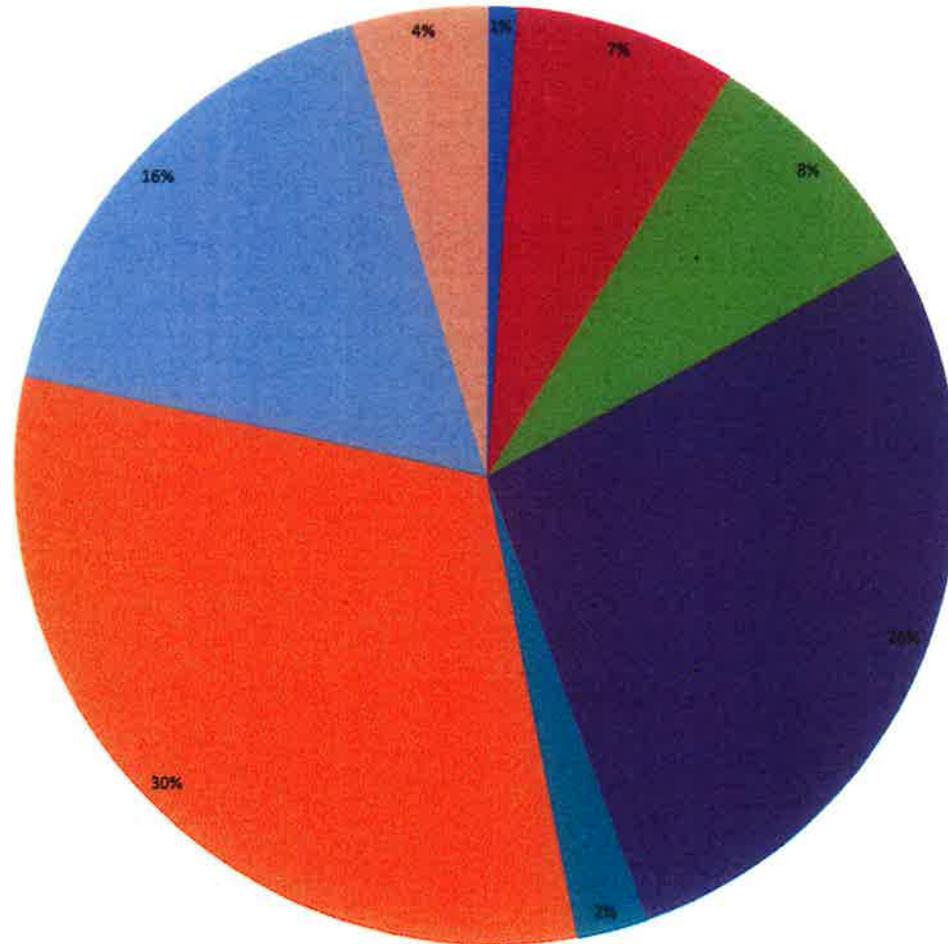
GENERAL FUND SUMMARY OF REVENUES

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.	2014-15 One Time
DEPARTMENTS:					
Admin., Eco.Comm. Enhance, Clerk, Hur	\$23,927	\$90,440	\$37,191	\$12,835	\$0
Finance	\$138,294	\$95,409	\$127,509	\$101,000	\$0
Risk Management/ Workers Comp	\$115,574	\$192,801	\$0	\$1,000	\$0
Accrued Leaves				\$5,500	\$0
Fire/Rescue	\$81,648	\$115,823	\$142,814	\$111,000	\$0
Police	\$310,906	\$386,553	\$250,000	\$315,197	\$54,803
Public Works/Streets	\$168,573	\$61,075	\$104,153	\$110,909	0
Planning & Development Services	\$38,396	\$44,672	\$95,553	\$46,200	\$375,000
Building & Code Enforcement	\$267,256	\$131,613	\$287,536	\$228,800	0
Parks and Trees	\$84,982	\$70,554	\$70,565	\$62,661	0
Subtotal Departments	\$1,229,554	\$1,188,939	\$1,115,321	\$995,102	\$429,803
Non-Departmental Revenues:					
Grants	\$0	\$5,000	\$0	\$0	0
Property Tax/RDA City Pass Thru	\$137,742	\$149,604	\$0	\$0	0
Property Tax	\$1,128,188	\$2,041,959	\$1,578,748	\$1,634,563	0
Sales and Use Tax	\$2,736,619	\$2,864,104	\$4,039,515	\$4,205,934	0
Documentary Transfer Stamps	\$26,733	\$23,356	\$30,183	\$30,183	0
Transient Occupancy Tax	\$363,530	\$338,862	\$393,064	\$393,064	0
Utility User	\$1,553,442	\$1,702,392	\$1,456,443	\$1,461,909	0
Franchise Tax	\$400,316	\$434,600	\$484,814	\$604,814	0
Other Intergovernmental Revenue	\$768,063	\$48,409	\$3,516	\$28,932	0
Motor Vehicle In-Lieu Tax	\$1,099,939	\$1,121,937	\$1,084,406	\$1,084,406	0
Use of Money & Property	\$77,403	\$99,834	\$16,972	\$13,393	0
Other Revenues	\$1,844,592	\$188,116	\$56,673	\$92,154	0
Subtotal Non-Departmental	\$10,136,567	\$9,018,173	\$9,144,334	\$9,549,353	\$0
TOTAL REVENUES	\$11,366,121	\$10,207,113	\$10,259,655	\$10,544,454	\$429,803
Transfers:					
Transfers-In Non-Departmental	\$1,158,596	\$602,961	\$708,718	\$537,172	\$1,255,837
Net Transfers-Departments	\$791,135	\$678,153	\$412,726	\$851,996	\$206,550
Transfers-Other				\$0	
Subtotal Transfers	\$1,949,731	\$1,281,114	\$1,121,444	\$1,389,167	\$1,255,837
TOTAL REVENUES & SOURCES	\$13,315,852	\$11,488,228	\$11,381,099	\$11,933,622	\$1,685,640
Total Including one time				\$13,619,262	

Non Departmental \$9.5 Million



Departmental FY 2014 - 2015 \$1.4 Million

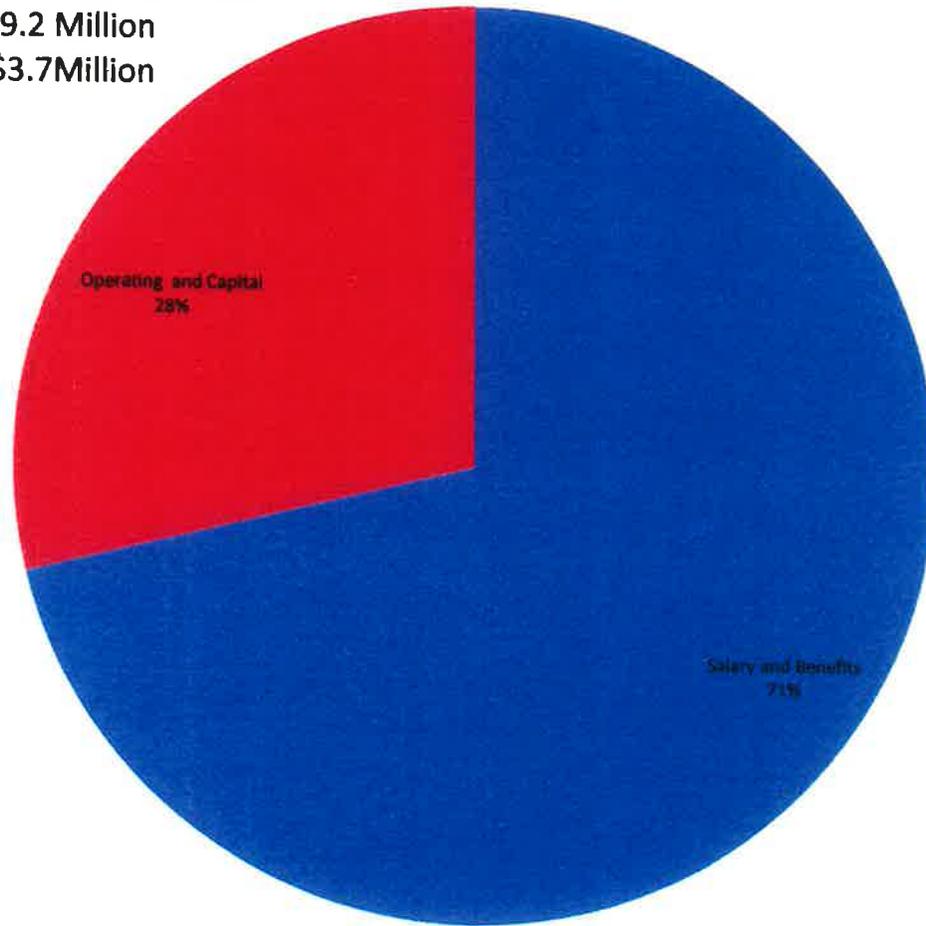


- City Administrator
- Finance
- Fire/Rescue
- Police
- Public Works/Streets
- Planning & Development Services
- Building & Code Enforcement
- Parks and Trees

**GENERAL FUND SUMMARY OF EXPENDITURES AND USES
FISCAL YEAR 2014 - 2015**

Departments	Dept.#	Salary / Benefits	Service / Supplies Capital	Transfers Out	Total by Dept.
Mayor	1005	\$28,510	\$12,400	\$0	\$40,910
City Council	1000	\$100,500	\$17,100	\$0	\$117,600
Treasurer	1550	\$26,700	\$1,900	\$0	\$28,600
Office Of the City Administrator:					
City Attorney	1100	\$0	\$363,000	\$0	\$363,000
Human Resources	1300	\$111,000	\$40,100	\$0	\$151,100
City Administrator	1400	\$222,000	\$29,500	\$0	\$251,500
Economic Community Enhancement	1450	\$28,500	\$72,800	\$0	\$101,300
City Clerk	1200	\$150,000	\$52,900	\$0	\$202,900
City Hall	1700	\$48,600	\$34,000	\$0	\$82,600
Information Technology	1475	\$214,000	\$248,800	\$0	\$462,800
Finance Department:					
Finance	1500	\$419,200	\$305,000	\$0	\$724,200
Non-Departmental	7200	\$0	\$50,000	\$0	\$50,000
Risk Management	7100	\$0	\$327,400	\$0	\$327,400
Post Employment Liabilities		\$91,000	\$0	\$0	\$91,000
Fire Department:					
Fire / Rescue	2000	\$1,750,900	\$152,000	\$0	\$1,902,900
Police Department:					
Police	2500	\$4,495,000	\$885,000		\$5,380,000
Public Works					
Administration	3000	\$289,747	\$40,300	\$0	\$330,047
Streets	3100	\$270,281	\$344,000	\$0	\$614,281
Planning & Development Services					
Planning	1600	\$266,942	\$400,000	\$0	\$666,942
Building	2990	\$251,300	\$49,000	\$0	\$300,299
Parks and Trees Department:					
Administration	5000	\$0	\$59,400	\$0	\$59,400
Operations	5005	\$367,827	\$102,219	\$0	\$470,047
Centennial Cultural Center	1755	\$0	\$7,400	\$0	\$7,400
Pioneer Museum	5010	\$0	\$4,500	\$0	\$4,500
Bolt Museum	5015	\$0	\$10,600	\$0	\$10,600
Chinese Temple	5020	\$23,300	\$8,080	\$0	\$31,380
Lott Home	5030	\$37,100	\$67,500	\$0	\$104,600
State Theater	5040	\$7,200	\$33,200	\$0	\$40,400
Total Expenditures and Uses (by Dept.)		\$9,199,608	\$3,718,099	\$0	\$12,917,707

Expenditures By Type \$12.9 Million Total
Salary and Benefits \$9.2 Million
Operating and Capital \$3.7Million

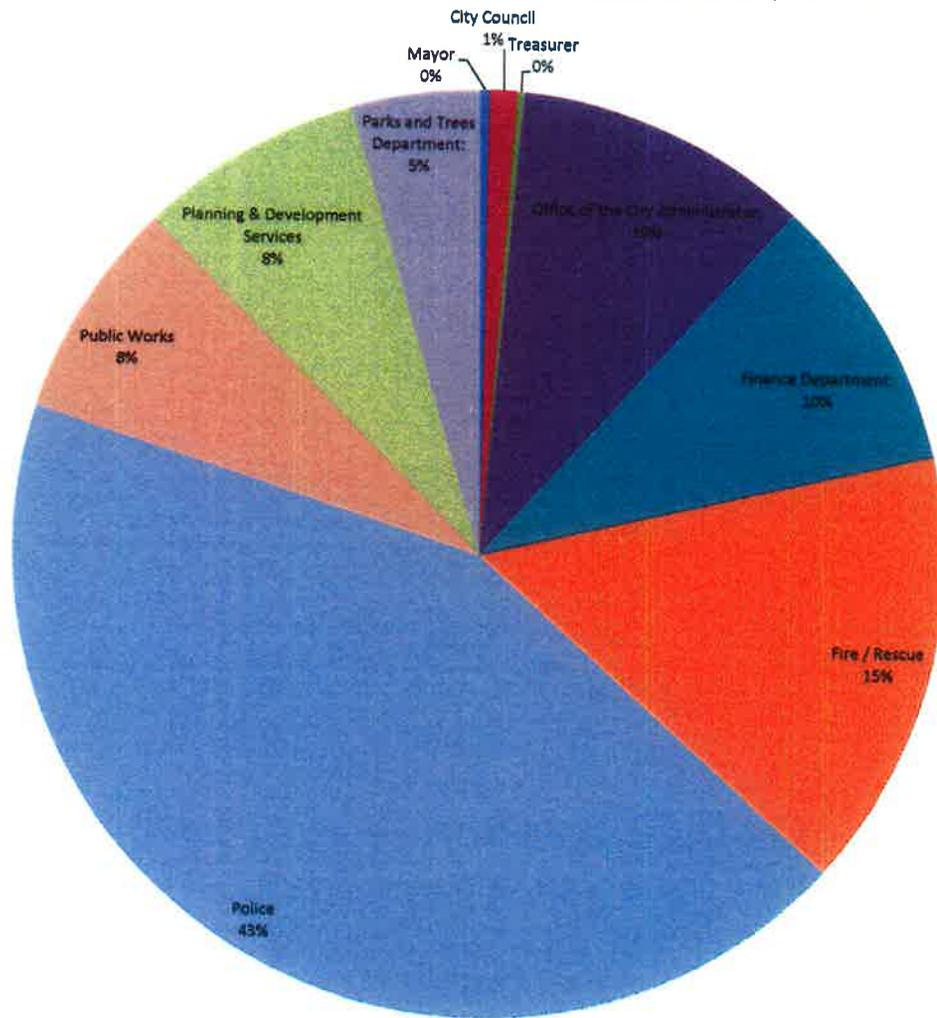


■ Salary and Benefits
■ Operating

**GENERAL FUND SUMMARY OF EXPENDITURES AND USES
BY DEPARTMENT
FISCAL YEAR 2012 - 2015**

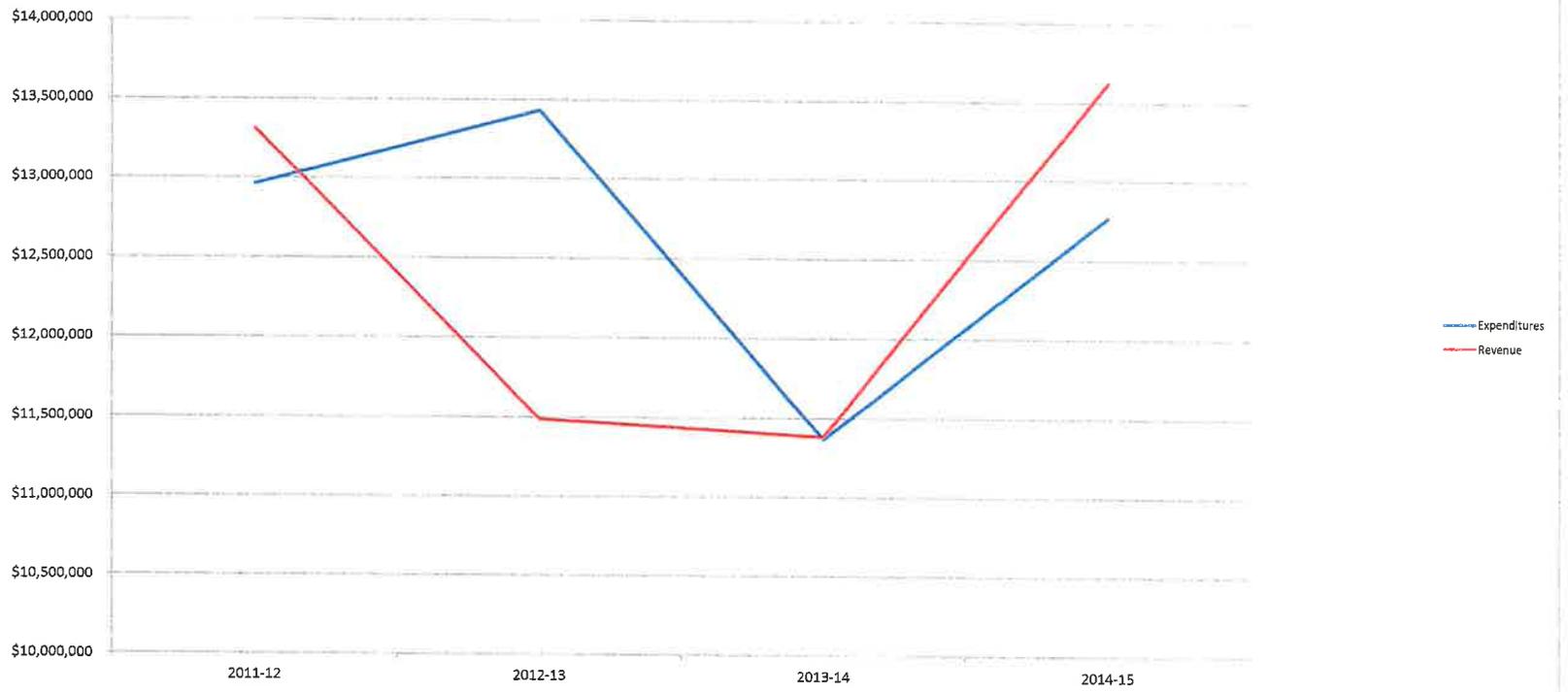
Departments	Dept.#	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Mayor	1005	\$9,191	\$37,765	\$26,000	\$40,910
City Council	1000	\$25,660	\$78,321	\$76,800	\$117,600
Treasurer	1550	\$23,537	\$25,288	\$26,974	\$28,600
Office of the City Administrator:					
City Administrator	1400	\$143,227	\$212,589	\$229,500	\$251,500
Economic Community Enhancement	1450	\$153,292	\$301,911	\$152,000	\$101,300
Information Technology	1475	\$0	\$0	\$0	\$462,800
City Attorney	1100	\$146,032	\$150,431	\$362,349	\$363,000
City Clerk	1200	\$178,227	\$87,977	\$141,900	\$202,900
Human Resources	1300	\$123,663	\$119,485	\$135,275	\$151,100
City Hall	1700	\$108,367	\$130,854	\$116,200	\$104,600
Finance Department:					
Finance	1500	\$575,285	\$555,102	\$796,408	\$724,200
Non-Departmental	7200	\$1,508,069	\$1,833,950	\$413,824	\$50,000
Risk Management	7100	\$276,990	\$311,405	\$326,096	\$327,400
Post Employment Liabilities	1525	\$0	\$0	\$0	\$91,000
Fire Department:					
Fire / Rescue	2000	\$2,359,577	\$2,314,242	\$1,910,650	\$1,902,900
Police Department:					
Police	2500	\$4,826,939	\$4,786,307	\$4,480,600	\$5,380,000
Public Works					
Administration	3000	\$350,370	\$361,494	\$266,300	\$330,047
Streets	3100	\$846,623	\$760,022	\$569,000	\$614,281
Planning & Development Services					
Planning	1600	\$281,056	\$275,409	\$365,900	\$671,942
Building	2990	\$257,214	\$249,755	\$305,700	\$300,299
Parks and Trees Department:					
Administration	5000	\$184,865	\$253,192	\$85,158	\$59,400
Operations	5005	\$557,194	\$570,274	\$567,625	\$470,047
Centennial Cultural Center	1755	\$9,790	\$8,533	\$4,000	\$7,400
Pioneer Museum	5010	\$5,952	\$4,407	\$3,071	\$4,500
Bolt Museum	5015	\$12,996	\$10,009	\$8,900	\$10,600
Total Expenditures and Uses (by Dept.)		\$12,964,114	\$13,438,723	\$11,370,229	\$12,768,326

General Fund Expenditures By Department

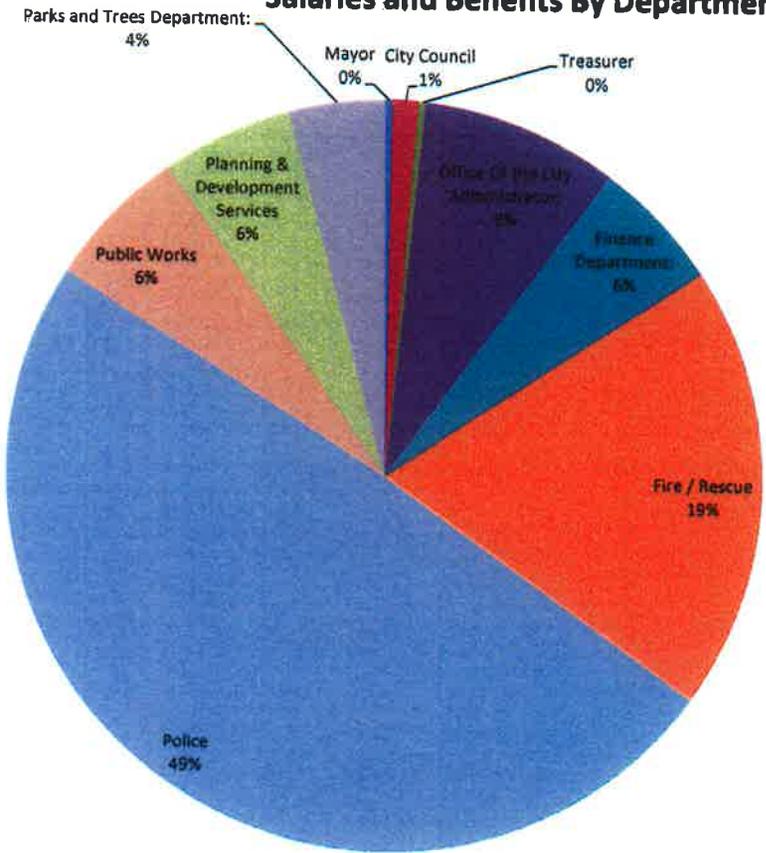


- Mayor
- City Council
- Treasurer
- Office of the City Administrator
- Finance Department
- Fire / Rescue
- Police
- Public Works
- Planning & Development Services
- Parks and Trees Department

General Fund Revenues and Expenditures



Salaries and Benefits By Department



- Mayor
- City Council
- Treasurer
- Office Of the City Administrator
- Finance Department
- Fire / Rescue
- Police
- Public Works
- Planning & Development Services
- Parks and Trees Department

SUMMARY OF FUNDED PERSONNEL

Department	2011-12 Actual	2012-13 Expected	2013-14 Actual	2014-15 Revised
Office of the City Administrator				
City Administrator	1.00	1.00	1.00	1.00
Deputy City Clerk	0.00	0.00	1.00	1.00
Administrative Assistant	2.00	2.00	1.00	2.00
RDA and Economic Development Manager	1.00	1.00	0.00	0.00
Program Specialist	2.00	2.00	0.80	0.80
Human Resource Analyst II	1.00	1.00	1.00	1.00
Information Technology Manager				1.00
GIS Specialist				1.00
Total	7.00	7.00	4.80	7.80
Business Assistance & Housing Dev.				
Director of Business Asst. & Housing Dev.	1.00	1.00	1.00	0.00
Management Analyst III	1.00	1.00	1.00	1.00
Administrative/Program Analyst II	2.00	2.00	0.00	0.00
Program Analyst I	1.00	1.00	1.00	1.00
Enterprise Zone Business Assistance Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.00	0.00
Staff Assistant	1.00	1.00	1.00	1.00
Housing Dev./Bldg Maint. Supervisor	1.00	1.00	1.00	0.00
Building Maintenance Tech. II	1.00	1.00	1.00	1.00
Code Community Housing Specialist	0.00	0.00	0.00	1.00
Code Enforcement Officer	0.00	0.00	0.00	2.00
Total	10.00	10.00	7.00	8.00
Finance Department				
Director of Finance	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	0.00
Accountant - (1 Frozen)	2.00	2.00	2.00	2.00
Accounting Technician	3.00	3.00	3.00	3.00
IT Manager	1.00	1.00	1.00	0.00
Total	8.00	8.00	8.00	6.00
Fire Department				
Fire Chief	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	0.00	1.00
Battalion Chief	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer (3 Frozen)	9.00	9.00	6.00	6.00
Fire Fighter	3.00	3.00	7.00	7.00
Fire Administrative Assistant	0.80	1.00	1.00	1.00
Total	18.80	19.00	18.00	19.00
Police Department				
Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	1.00	1.00	1.00
Sergeant	4.00	5.00	5.00	5.00
Police Officer - (2 frozen)	18.00	18.00	12.00	18.00
Detective	1.00	1.00	1.00	0.00
Administrative Assistant (Frozen)	2.00	2.00	2.00	1.00
Public Safety Communication Specialist Supervisor	0.00	0.00	0.00	0.00
Public Safety Communication Specialist	7.00	7.00	7.00	9.00
Crime Analyst/IT Officer	1.00	1.00	1.00	0.00
Evidence Technician	0.00	1.00	0.50	0.50
Police Records Technician (Grant funded only)	0.00	0.75	0.75	0.00
Police Records Technician	1.00	1.00	1.00	1.00
Community Service Officers - (1 Frozen)	3.00	3.00	3.00	1.50
Total	40.00	41.75	35.25	38.00

SUMMARY OF PERSONNEL

Department	2011-12 Actual	2012-13 Expected	2013-14 Actual	2014-15 Revised
Parks & Trees Department				
Director of Parks & Trees	1.00	1.00	0.00	0.00
Staff Assistant (Vacant)	1.00	1.00	0.00	0.00
Parks Maintenance Technician III	2.00	2.00	1.00	1.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Cultural Facilities Coordinator	1.00	1.00	0.00	0.00
Technical Director/Facility Operator - (Frozen)	1.00	1.00	0.00	0.00
Seasonal Worker (4 months)	0.00	0.00	0.00	0.33
Parks Maintenance Technician II	3.00	3.00	3.00	3.00
Parks Maintenance Technician I	1.00	1.00	1.00	1.00
Total	10.00	10.00	6.00	6.33
Public Works				
Director of Public Works	1.00	1.00	0.00	0.00
RDA Project Manager/Sr. Civil Engineer	1.00	1.00	0.00	0.00
Associate Civil Engineer	1.00	1.00	1.00	1.00
Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
GIS Specialist	1.00	1.00	1.00	0.00
Public Works Manager	1.00	1.00	1.00	0.00
Lead Mechanic	1.00	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00	1.00
Public Works Operator III	2.00	2.00	2.00	3.00
Public Works Operator II	3.00	3.00	2.00	2.00
Public Works Operator I	2.00	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00	1.00
Cement Finisher	1.00	1.00	1.00	0.00
Signal Technician/Electrician	1.00	1.00	1.00	1.00
Total	18.00	18.00	14.00	12.00
Planning & Development Services				
Director of Planning & Development Services	0.00	1.00	1.00	1.00
Planning Administrative Assistant	1.00	1.00	0.00	0.00
Associate Planner (frozen)	1.00	1.00	0.00	0.00
Assistant Planner	1.00	1.00	1.00	1.00
Counter Technician	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.40	0.40
Community Code Enforcement Specialist (1 Frozen)	2.00	2.00	1.00	1.00
Code Enforcement Staff Assistant	1.00	1.00	1.00	1.00
Total	9.00	10.00	6.40	6.40
Department Summary				
Office of the City Administrator	7.00	7.00	4.80	7.80
Business Assistance & Housing Dev.	10.00	10.00	7.00	8.00
Finance Department	8.00	8.00	8.00	6.00
Fire Department	18.80	19.00	18.00	19.00
Police Department	40.00	41.75	35.25	38.00
Parks & Trees Department	10.00	10.00	6.00	6.33
Public Works	18.00	18.00	14.00	12.00
Planning & Development Services	9.00	10.00	6.40	6.40
Total	120.80	123.75	99.45	103.53

CITY COUNCIL

Activity

The City Council is composed of six council members. As a legislative body, the City Council determines levels of service to promote and protect the health, safety and welfare of the citizens.

FUND: 001

DEPARTMENT: 1000

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$7,527	\$58,835	\$62,600	\$100,500
Services/Supplies	\$17,559	\$19,486	\$14,200	\$17,100
Capital Outlay	\$574	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$25,660	\$78,321	\$76,800	\$117,600

MAYOR

Activity

The Mayor is a member of the City Council. As Executive of the legislative body, the Mayor assists in determining levels of service to promote and protect the health, safety and welfare of the citizens.

FUND: 001

DEPARTMENT: 1005

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$2,255	\$17,022	\$20,700	\$28,510
Services/Supplies	\$6,935	\$20,743	\$5,300	\$12,400
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$9,191	\$37,765	\$26,000	\$40,910

TREASURER

Activity

The elected City Treasurer has direct responsibility for management of all city investments and safeguarding of public monies with primary objectives of Safety, Liquidity and Return on Investment in compliance with the approved Investment Policy and California Government Code."

FUND: 001

DEPARTMENT: 1550

	2011-12 Actual	2012-13 Actual	2013-14 Projection	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$21,724	\$23,331	\$25,251	\$26,700
Services/Supplies	\$1,813	\$1,957	\$1,723	\$1,900
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$23,537</u>	<u>\$25,288</u>	<u>\$26,974</u>	<u>\$28,600</u>

OFFICE OF THE CITY ADMINISTRATOR

This office is headed by the City Administrator, who is ultimately responsible for all City functions and departments. The divisions under the direction of this Department include: Economic Development, City Attorney, City Clerk, Human Resources, Risk Management, City Hall, Information Technology and the Supplemental Benefits Fund.

Budget Description	Budget No.	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
General Fund Operating Expenses				
Administration	1400	\$212,589	\$229,500	\$251,500
Economic Community Enhancement	1450	\$301,911	\$152,000	\$101,300
City Attorney	1100	\$150,431	\$362,349	\$363,000
City Clerk	1200	\$87,977	\$141,900	\$202,900
Human Resources	1300	\$119,485	\$135,275	\$151,100
City Hall	1700	\$130,854	\$116,200	\$104,600
Information Technology	1475	\$0	\$0	\$462,800
Total General Fund Expenses		\$1,003,247	\$1,137,223	\$1,637,200

Authorized Personnel

Position-Title	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 August Rev. FTE
Administration			
City Administrator	1.00	1.00	1.00
Deputy City Clerk	0.00	1.00	1.00
Administrative Assistant	2.00	1.00	2.00
RDA & Economic Development Manager	1.00	0.00	0.00
Program Specialists	2.00	0.80	0.80
Human Resources			
Human Resource Analyst II	1.00	1.00	1.00
Information Technology			
IT Manager			1.00
GIS			1.00
Total	7.00	4.80	7.80

OFFICE OF THE CITY ADMINISTRATOR

Activity

This office is headed by the City Administrator, who is ultimately responsible for all City functions and departments.

FUND: 001

DEPARTMENT: 1400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$126,250	\$189,793	\$200,000	\$222,000
Services/Supplies	\$16,977	\$22,796	\$29,500	\$29,500
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$143,227</u>	<u>\$212,589</u>	<u>\$229,500</u>	<u>\$251,500</u>
Revenues				
Transfers	\$0	\$0	\$0	\$0
Departmental Revenue	\$0	\$40,394	\$17,985	\$0
Total Revenues	<u>\$0</u>	<u>\$40,394</u>	<u>\$17,985</u>	<u>\$0</u>

**OFFICE OF THE CITY ADMINISTRATOR
ECONOMIC COMMUNITY ENHANCEMENT**

Activity

This department uses available resources to promote Economic Development and community enhancement.

FUND: 001

DEPARTMENT: 1450

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$124,892	\$213,778	\$72,000	\$28,500
Services/Supplies	\$28,400	\$88,133	\$80,000	\$72,800
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$153,292</u>	<u>\$301,911</u>	<u>\$152,000</u>	<u>\$101,300</u>

Revenues

Departmental Revenues	\$5,806	\$11,600	\$1,600	\$6,300
Other Local Government	\$0	\$25,000	\$27,300	\$0
Loan Repayments	\$0	\$1,900	\$0	\$0
Transfers-In	\$14,114	\$11,500	\$0	\$95,000
Total Revenues	<u>\$19,920</u>	<u>\$50,000</u>	<u>\$28,900</u>	<u>\$101,300</u>

**OFFICE OF THE CITY ADMINISTRATOR
COMMUNITY PROMOTION**

Activity

The Community Promotion Fund accounts for community promotional expenditures related to promoting Oroville.

FUND: 100

DEPARTMENT: 7000

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjustment to Actual Balance			\$10,239	
Beginning Fund Balance	\$34,650	\$26,721	\$31,015	\$36,454
Revenues				
Donations		\$11,138		\$3,700
Community Promotion Sales	\$7,285	\$344	\$0	\$2,500
Transfers-In	<u>\$30,000</u>	<u>\$20,000</u>	<u>\$10,000</u>	<u>\$51,000</u>
Total Revenues	<u>\$37,285</u>	<u>\$31,482</u>	<u>\$10,000</u>	<u>\$57,200</u>
Expenses				
Community Promotion Expenses	\$45,213	\$27,188	\$14,800	\$57,200
Transfers-Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenses	<u>\$45,213</u>	<u>\$27,188</u>	<u>\$14,800</u>	<u>\$57,200</u>
 Ending Fund Balance	 \$26,721	 \$31,015	 \$36,454	 \$36,454

**OFFICE OF THE CITY ADMINISTRATOR
CITY ATTORNEY**

Activity

The City Attorney is a contracted service that provides the City with legal advice, legal services, and direction in the administration of public policy and risk management. The City currently contracts with two firms for legal services.

FUND: 001

DEPARTMENT: 1100

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Services/Supplies	\$146,032	\$150,431	\$362,349	\$363,000
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$146,032</u>	<u>\$150,431</u>	<u>\$362,349</u>	<u>\$363,000</u>
 Revenues				
Transfers In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$4,399	\$211,918	

**OFFICE OF THE CITY ADMINISTRATOR
CITY CLERK**

Activity

The City Clerk is responsible for the preparation of agendas, documents and minutes; providing information to the public; coordinating bid processes; conduction of municipal elections and maintaining legislative history files.

FUND: 001

DEPARTMENT: 1200

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$104,976	\$67,309	\$105,000	\$150,000
Services/Supplies	\$17,228	\$20,668	\$36,900	\$52,900
Capital Outlay	\$56,022	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$178,227</u>	<u>\$87,977</u>	<u>\$141,900</u>	<u>\$202,900</u>
Revenues				
Departmental Revenues	\$4	\$46	\$113	\$52
Transfers			\$7,333	\$0
Total Revenues	<u>\$4</u>	<u>\$46</u>	<u>\$7,446</u>	<u>\$52</u>

**OFFICE OF THE CITY ADMINISTRATOR
CITY HALL**

Activity

City Hall is the building that facilitates the consistent operation of general City functions, including Council Chambers, Conference Rooms and other Administrative needs.

FUND: 001

DEPARTMENT: 1700

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$45,265	\$59,462	\$63,000	\$48,600
Services/Supplies	\$33,809	\$32,657	\$34,200	\$34,000
Capital Outlay	\$10,293	\$19,735	\$0	\$22,000
Transfers-Out	\$19,000	\$19,000	\$19,000	\$0
Total Expenses	<u>\$108,367</u>	<u>\$130,854</u>	<u>\$116,200</u>	<u>\$104,600</u>

Revenues

Departmental Revenues	\$0	\$0	\$0	\$0
Transfers-In	\$3,972	\$25,441	\$20,067	\$0
Total Revenues	<u>\$3,972</u>	<u>\$25,441</u>	<u>\$20,067</u>	<u>\$0</u>

**OFFICE OF THE CITY ADMINISTRATOR
HUMAN RESOURCES**

Activity

Human Resources is responsible for all activities including recruitment, orientation, benefits administration, labor negotiations, worker's compensation, risk management, safety coordinator, Department of Transportation program, Employer Pull-Notice Program, accounts payable, FMLA/CFRA/PDL/ADA leave coordinator, city-wide annual performance evaluations, and assists and advises all departments in personnel matters.

FUND: 001

DEPARTMENT: 1300

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$104,633	\$105,549	\$108,275	\$111,000
Services/Supplies	\$19,030	\$13,936	\$27,000	\$40,100
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$123,663</u>	<u>\$119,485</u>	<u>\$135,275</u>	<u>\$151,100</u>

Revenues

Transfer In	\$0	\$0	\$0	\$0
Departmental Revenues	\$32	\$0	\$845	\$283
Total Revenues	<u>\$32</u>	<u>\$0</u>	<u>\$845</u>	<u>\$283</u>

**OFFICE OF THE CITY ADMINISTRATOR
INFORMATION TECHNOLOGY**

Activity

Information Technology delivers quality citywide technology solutions, services, and support to enable the City to fulfill its mission, vision, and goals.

FUND: 001

DEPARTMENT: 1475

	2011-12 Actual	2012-13 Expected	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$0	\$0	\$0	\$214,000
Services/Supplies	\$0	\$0	\$0	\$90,800
Capital Outlay	\$0	\$0	\$0	\$158,000
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$462,800</u>
 Revenues				
Departmental Revenue	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**OFFICE OF THE CITY ADMINISTRATOR
LOCAL TRANSIT ENTERPRISE FUND**

Activity

This fund is to account for the City's (Article 4) Transit Operations funded by the Local Transportation Fund.

FUND: 410

DEPARTMENT: 7600

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			\$15,087	
Beginning Working Capital Balance	\$608,108	\$308,741	\$230,668	\$257,154
Revenues				
Fare Box Receipts	\$10,207	\$11,206	\$8,346	\$9,920
Local Transportation Tax	\$486,089	\$505,692	\$550,564	\$550,600
Interest Income	\$1,427	\$561	\$307	\$350
Total Revenues	<u>\$497,723</u>	<u>\$517,459</u>	<u>\$559,217</u>	<u>\$560,870</u>
Expenses				
Special Transit/Services(4th of July)	\$0	\$0	\$0	\$0
Regular Transit Operations	\$505,722	\$519,619	\$532,731	\$541,700
Accounting/Auditing Services	\$0	\$0	\$0	\$0
Transfers-Out	\$291,369	\$91,000	\$0	\$0
Total Expenses	<u>\$797,091</u>	<u>\$610,619</u>	<u>\$532,731</u>	<u>\$541,700</u>
 Ending Working Capital Balance	 \$308,741	 \$215,581	 \$257,154	 \$276,323

FINANCE DEPARTMENT

The Director of Finance manages the Finance, Non-Departmental, Risk Management Budgets, the Workers' Compensation Fund, Department Services Funds and other budgets not specifically assigned.

Budget Description	Dept. No.	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
General Fund Expenses				
Finance Department	1500	\$555,102	\$796,408	\$724,200
Non-Departmental	7200	\$1,833,950	\$413,824	\$50,000
Risk Management	7100	\$311,405	\$326,096	\$327,400
Accrued Leaves		\$0	\$0	\$91,000
Total General Fund Expenses		<u>\$2,700,457</u>	<u>\$1,536,327</u>	<u>\$1,192,600</u>
Other Funds				
	Fund No.			
Workers' Compensation	550	\$165,491	\$425,117	\$679,230
Total Expenses		<u>\$165,491</u>	<u>\$425,117</u>	<u>\$679,230</u>

Authorized Personnel

Position-Title	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 August Rev. FTE
Finance Department			
Director of Finance (Recruitment)	1.00	1.00	1.00
Accounting Manager (Recruitment)	0.00	1.00	1.00
Accountant (1 Frozen)	2.00	2.00	2.00
Accounting Technician	3.00	3.00	3.00
IT Manager	1.00	1.00	0.00
Total FTE	<u>7.00</u>	<u>8.00</u>	<u>7.00</u>

FINANCE DEPARTMENT

Activity

The Finance Department provides accounting, financial management and planning services to the City, the Successor Agency, and the Oroville Public Financing Authority. This includes maintenance of the financial statements, budget preparation, vendor payments, billing, payroll debt management, grant accounting, business licenses, central stores, assisting the City Administrator with risk management, and the Treasurer with cash management.

FINANCE DEPARTMENT EXPENDITURES

FUND: 001

DEPARTMENT: 1500

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$447,813	\$473,823	\$484,000	\$419,200
Services/Supplies	\$92,537	\$79,216	\$303,308	\$286,000
Capital Outlay	\$34,935	\$2,063	\$9,100	\$19,000
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$575,285</u>	<u>\$555,102</u>	<u>\$796,408</u>	<u>\$724,200</u>
 Revenues				
Departmental Revenues	\$106,091	\$95,409	\$101,920	\$101,000
Transfers-In	<u>\$32,204</u>	<u>\$0</u>	<u>\$25,589</u>	<u>\$4,532</u>
Total Revenues	<u>\$138,294</u>	<u>\$95,409</u>	<u>\$127,509</u>	<u>\$105,532</u>

NON-DEPARTMENTAL

Activity

To record revenues and expenditures not specifically designated to any particular department.

FUND: 001

DEPARTMENT: 7200

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$52,994	\$61,412	\$48,824	\$0
Services/Supplies	\$427,075	\$891,269	\$365,000	\$50,000
Capital Outlay	\$18,000	\$871,269	\$0	\$0
Transfers-Out	\$1,010,000	\$10,000	\$0	\$0
Total Expenses	\$1,508,069	\$1,833,950	\$413,824	\$50,000
Revenues				
Departmental Revenues	\$10,136,567	\$9,386,823	\$9,144,334	\$9,549,353
Transfers-In	\$1,158,596	\$602,961	\$708,718	\$1,793,009
Total Revenues	\$11,295,163	\$9,989,784	\$9,853,052	\$11,342,361

RISK MANAGEMENT

Activity

Risk Management is responsible for activities which include risk assessment, safety committee, NCCSIF Joint Powers Authority member representative, liability insurance, claims management, safety training, safety policies and procedures.

FUND: 001

DEPARTMENT: 7100

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	August Rev.
Revenues				
Other Revenue	\$115,574	\$192,801	\$0	\$0
Expenses				
Prop. Damage Claim	\$0	\$15,000	\$0	\$30,000
Liability Insurance	\$235,905	\$245,395	\$254,462	\$242,100
Property/Other Ins.	\$12,228	\$12,228	\$12,222	\$12,200
Outside Services	\$28,857	\$38,719	\$59,412	\$43,000
Other	\$0	63	\$0	\$100
Transfer out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$276,990</u>	<u>\$311,405</u>	<u>\$326,096</u>	<u>\$327,400</u>

Accrued Leave Payout

Activity

This department was established in FY 2015 to account for compensable leave and retiree premium payments in accordance with the City's Reserve Policy and employee agreements. Actual costs will be matched with transfers from the accrued leave reserve, an assigned General Fund reserve. Funds remaining in vacant positions will be used towards these prior to utilizing this account.

FUND: 001

DEPARTMENT: 1525

	2011-12 Actual	2012-13 Expected	2013-14 Projected	2014-15 August Rev.
Resources				
Revenues				
Interest	\$0	\$0	\$0	\$0
Other Revenues				\$5,500
Transfers	\$0	\$0	\$0	\$85,500
Total Revenues	\$0	\$0	\$0	\$91,000
Expenses				
Premium Expense	\$0	\$0	\$0	78,400
Leave Pay Out	\$0	\$0	\$0	\$12,600
Transfer-out	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$91,000

WORKERS' COMPENSATION

Activity

This Fund accounts for the City's Self-Insured Workers' Compensation Program to pay for related on the job injury claims by City employees.

FUND: 550

DEPARTMENT: 7300

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			\$374,605	
Beginning Working Capital Balance	\$403,947	\$614,653	\$683,326	\$582,758
Revenues				
Refunds	\$0	\$72,779	\$0	\$0
Interest	\$1,370	\$1,610	\$1,111	\$1,000
Self-Insurance Premiums	\$570,932	\$330,751	\$323,437	\$323,437
Total Revenues	\$572,302	\$405,140	\$324,548	\$324,437
Expenses				
Claims Expense/ Premium	\$315,424	\$157,170	\$323,594	\$289,300
Service/Supplies	\$0	\$0	\$875	\$300
Pre-1990 Claims	\$46,172	\$8,303	\$92,272	\$71,800
Other	\$0	\$18	\$8,376	\$2,830
Transfer-out	\$0	\$0	\$0	\$315,000
Total Expenses	\$361,596	\$165,491	\$425,117	\$679,230
 Ending Working Capital Balance	 \$614,653	 \$854,302	 \$582,757	 \$227,964

GENERAL GOVERNMENT DEVELOPMENT IMPACT FEES

Activity

This fund accounts for revenues from General Government Development Impact Fees and provides funding for the increasing operation costs and improvements to facilities.

FUND: 169

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Beginning Fund Balance	\$17,117	\$12,689	\$6,397	(\$2,489)
Revenues				
Impact Fees	\$5,511	\$683	\$2,174	\$2,789
Interest	\$60	\$25	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$5,571	\$708	\$2,174	\$2,789
Expenses				
Admin. Overhead	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$6,060	\$0
Transfer-out	\$10,000	\$7,000	\$5,000	\$0
Total Expenses	\$10,000	\$7,000	\$11,060	\$0
 Ending Fund Balance	 \$12,688	 \$6,397	 (\$2,489)	 \$300

POLICE DEPARTMENT

Activity

The department exists for the purpose of maintaining social order within prescribed ethical and constitutional limits. As an agency of Municipal Government, the department will promote community safety through full cooperation and coordination with other agencies. The department is also responsible for Code Enforcement.

FUND: 001

DEPARTMENT: 2500

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$4,317,335	\$4,394,887	\$4,162,000	\$4,495,000
Services/Supplies	\$405,160	\$381,578	\$307,000	\$672,000
Capital Outlay	\$104,444	\$9,842	\$11,600	\$213,000
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$4,826,939</u>	<u>\$4,786,307</u>	<u>\$4,480,600</u>	<u>\$5,380,000</u>

Revenues

Departmental Revenues	\$220,976	\$264,682	\$250,000	\$370,000
Transfers-In	\$89,930	\$121,871	\$0	\$476,081
Total Revenues	<u>\$310,906</u>	<u>\$386,553</u>	<u>\$250,000</u>	<u>\$846,081</u>

Authorized Personnel

	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 August Rev. FTE
Police Department				
Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	1.00	1.00	1.00
Sergeant	4.00	5.00	5.00	5.00
Police Officer - (2 frozen)	18.00	18.00	12.00	18.00
Detective	1.00	1.00	1.00	0.00
Administrative Assistant- (1 frozen)	2.00	2.00	2.00	1.00
Public Safety Communication Specialist Supervisor	0.00	0.00	0.00	0.00
Public Safety Communication Specialist	7.00	7.00	7.00	9.00
Crime Analyst/IT Officer	1.00	1.00	1.00	0.00
Evidence Technician	0.00	1.00	0.50	0.50
Police Records Technician (Grant funded only)	0.00	0.75	0.75	0.00
Police Records Technician	1.00	1.00	1.00	1.00
Community Service Officers - (1 Frozen)	3.00	3.00	3.00	1.50
Total FTE	<u>40.00</u>	<u>41.75</u>	<u>35.25</u>	<u>38.00</u>

CANINE DONATION FUND

Activity

Canine Donation Fund helps account for donations to support Canine Officers in the City of Oroville. This fund was established in May 2014.

FUND: 113

DEPARTMENT: 2505

Resources	2013-14 Projected	2014-15 Adopted
Beginning Fund Balance	\$0	\$4,400
Revenues		
Donations	\$12,900	\$8,800
Interest Income	\$0	\$0
	\$0	\$0
Total Revenues	\$12,900	\$8,800
Expenses		
Canine Supplies	\$8,500	\$8,500
	\$0	\$0
Transfers-Out	\$0	\$0
Total Expenses	\$8,500	\$8,500
Ending Fund Balance	\$4,400	\$4,700

ASSET SEIZURE FUND

Activity

This fund accounts for revenues and expenses received on sale of seized property which can only be used to supplement and not supplant the enforcement efforts of the Police Department. Funds are received at irregular intervals at which time an adjustment to the budget to appropriate the funds will be requested.

FUND: 155

DEPARTMENT: 2510

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Preliminary
Resources				
Beginning Fund Balance	\$35,432	\$26,805	\$34,001	\$32,741
Revenues				
Donation Asset Seizure Fund	\$0	\$0	-\$1,300	\$0
Sale of Seized Assets	\$0	\$7,117	0	\$0
Interest	\$123	\$79	\$40	\$40
Total Revenues	<u>\$123</u>	<u>\$7,196</u>	<u>-\$1,260</u>	<u>\$40</u>
Expenses				
Services/Supplies	\$0	\$0	\$0	\$0
Capital Outlay/Equipment	\$8,750	\$0	\$0	\$0
Total Expenses	<u>\$8,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$26,805	\$34,001	\$32,741	\$32,781

PUBLIC SAFETY AUGMENTATION FUND

Activity

This fund accounts for the revenue generated for public safety by a special sales tax distribution by the County. This fund is managed by the Police Department.

FUND: 156

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust for Actual			-7866	
Beginning Fund Balance	\$22,103	\$118,720	\$141,584	\$113,941
 Revenues				
Safety Sales Taxes	\$96,617	\$102,133	\$78,721	\$92,000
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$96,617	\$102,133	\$78,721	\$92,000
 Expenses				
Transfers-Out (General Fund)	\$0	\$71,403	\$106,364	\$128,000
Total Expenses	\$0	\$71,403	\$106,364	\$128,000
 Ending Fund Balance	 \$118,720	 \$149,450	 \$113,941	 \$77,942

POLICE SUPPLEMENTAL LAW ENFORCEMENT FUND

Activity

This fund accounts for the revenue generated from the State COPS program. All monies are distributed by the County. This fund is managed by the Police Department.

FUND: 157

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			-\$43,520	
Beginning Fund Balance	\$11,305	\$131,128	\$68,217	\$10,201
 Revenues				
Other Subvention Spec. Revenue	\$119,634	\$80,366	\$80,366	\$80,300
Interest Income	\$189	\$243	\$148	\$30
Total Revenues	\$119,823	\$80,609	\$80,514	\$80,330
 Expenses				
Capital Outlay/Equipment	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$100,000	\$138,530	\$90,531
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$100,000	\$138,530	\$90,531
 Ending Fund Balance	 \$131,128	 \$111,737	 \$10,201	 \$0

LAW ENFORCEMENT DEVELOPMENT IMPACT FEES

Activity

This fund accounts for the revenue generated from Impact Fees to provide law enforcement personnel and equipment which could not otherwise be funded.

FUND: 159

DEPARTMENT: 7400/25XX

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Beginning Fund Balance	\$54,623	\$52,836	\$53,843	\$49,363
Revenues				
Impact Fees	\$5,232	\$863	\$2,050	\$2,700
Interest	\$201	\$144	\$70	\$130
Total Revenues	\$5,433	\$1,007	\$2,120	\$2,830
Expenses				
Services/Supplies	\$0	\$0	\$6,600	\$0
Transfers-Out (General Fund)	\$7,220	\$0	\$0	\$0
Total Expenses	\$7,220	\$0	\$6,600	\$0
 Ending Fund Balance	 \$52,836	 \$53,843	 \$49,363	 \$52,193

LAW ENFORCEMENT GRANT FUND

Activity

This fund accounts for the revenue generated from a Grant Programs to provide law enforcement equipment and/or support services, i.e. Federal Grant Awards, Indian Gaming Grants, State Grant Awards.

FUND: 158

DEPARTMENT: 7400/25XX

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Adopted
Resources				
Beginning Fund Balance	\$161,177	\$183,520	\$125,652	\$231,752
Revenues				
Grant Revenues	\$145,574	\$83,342	\$257,500	\$32,050
Transfers-In (Matches)	\$0	\$0	\$0	\$0
Interest	\$0	\$15,006	\$100	\$0
Total Revenues	<u>\$145,574</u>	<u>\$98,348</u>	<u>\$257,600</u>	<u>\$32,050</u>
Expenses				
Salaries and Benefits	\$0	\$0	\$70,700	\$0
Grant Operations	\$31,694	\$13,617	\$0	\$0
Capital Outlay/Equipment	\$1,607	\$20,728	\$12,000	\$0
Transfers-Out (General Fund)	\$89,931	\$121,871	\$68,800	\$257,550
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$123,231</u>	<u>\$156,216</u>	<u>\$151,500</u>	<u>\$257,550</u>
Ending Fund Balance	\$183,520	\$125,652	\$231,752	\$6,252

FIRE DEPARTMENT FIRE/RESCUE

Activity

The Department maintains quality training, fire prevention/educational activities, equipment, emergency responses and customer services to the City. The Director of Public Safety oversees this department including the fire inspections.

FUND: 001

DEPARTMENT: 2000

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$2,140,972	\$2,181,847	\$1,793,000	\$1,750,900
Services/Supplies	\$216,146	\$122,815	\$117,000	\$152,000
Capital Outlay	\$2,459	\$9,580	\$650	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$2,359,577</u>	<u>\$2,314,242</u>	<u>\$1,910,650</u>	<u>\$1,902,900</u>

Revenues

Grant	\$0	\$0	\$0	\$0
Departmental Revenues	\$81,648	\$107,447	\$142,814	\$111,000
Transfers-In	\$0	\$8,376	\$0	\$0
Total Revenues	<u>\$81,648</u>	<u>\$115,823</u>	<u>\$142,814</u>	<u>\$111,000</u>

Authorized Personnel

Position-Title	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 August Rev. FTE
Fire Department				
Fire Chief	1.00	1.00	0.00	0.00
Deputy Fire Chief (Frozen)	1.00	1.00	0.00	1.00
Battalion Chief	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer	9.00	9.00	6.00	6.00
Fire Fighter	3.00	3.00	7.00	7.00
Administrative Assistant	0.80	1.00	1.00	1.00
Total FTE	<u>18.80</u>	<u>19.00</u>	<u>18.00</u>	<u>19.00</u>

FIRE SUPPRESSION IMPACT FEES

Activity

This fund's purpose is to provide funds for additional equipment needed.

FUND: 163

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Beginning Fund Balance	\$23,864	\$20,634	\$20,872	\$15,192
Revenues				
Impact Fees	\$1,732	\$183	\$900	\$900
Interest	\$81	\$56	\$20	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$1,813	\$239	\$920	\$900
Expenses				
Services/Supplies	\$0	\$1	\$6,600	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$5,043	\$0	\$0	\$0
Total Expenses	\$5,043	\$1	\$6,600	\$0
 Ending Fund Balance	 \$20,634	 \$20,872	 \$15,192	 \$16,093

GRANTS / FIRE FUND

Activity

This fund accounts for revenues generated from Indian Gaming and other Grant Funds to provide equipment that could not otherwise be funded.

FUND: 166

DEPARTMENT: 2010

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			2,725	
Beginning Fund Balance	\$0	\$161,805	\$126,216	\$47,493
Revenues				
Interest				
Grants	\$37,353	\$36,100	\$251,164	\$711,802
Transfers-In	\$223,770	\$0	\$0	\$0
Total Revenues	<u>\$261,123</u>	<u>\$36,100</u>	<u>\$251,164</u>	<u>\$711,802</u>
Expenses				
Salaries/Intern	\$46,024	\$37,668	\$43,780	\$318,656
Training	\$7,142	\$9,836	\$0	\$0
Services/Supplies	\$2,318	\$3,963	\$24,581	\$271,526
Capital Outlay	\$43,835	\$22,947	\$261,525	\$121,620
Transfer-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$99,318</u>	<u>\$74,414</u>	<u>\$329,886</u>	<u>\$711,802</u>
 Ending Fund Balance	 \$161,805	 \$123,491	 \$47,493	 \$47,493

PLANNING & DEVELOPMENT SERVICES

The Planning & Development Services Director manages and directs Planning, Building and Code Enforcement Divisions. The Department provides support to Council-appointed Commissions and Committees; ensuring compliance with applicable laws and regulations dealing with the Oroville Municipal Code, General Plan, State and Federal laws, development of area plans, neighborhood plans, special studies, the appropriate level of environmental reviews, design guidelines, historic preservation programs and annexations. In addition, the department coordinates various land use functions to create efficiencies in the delivery of land use services: permit reviews and issuance, building inspections, zoning clearances, use permits, variances, code compliant reviews, investigations and graffiti removal.

Budget Description	Dept. No.	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
General Fund Expenses				
Planning & Development Services	1600	\$275,409	\$365,900	\$671,942
Building/Code Enforcement	2990	\$249,755	\$305,700	\$300,299
Total General Fund Expenses		\$275,409	\$365,900	\$671,942

Code Enforcement (Grant Funded)

Authorized Personnel	2012-13 Expected FTE	2013-14 Preliminary FTE	2014-15 Preliminary FTE
Position-Title			
Director of Planning & Development Services	1.00	1.00	1.00
Planning Administrative Assistant	1.00	0.00	0.00
Associate Planner (frozen)	1.00	0.00	0.00
Assistant Planner	1.00	1.00	1.00
Counter Technician	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	0.40	0.40
Community Code Enforcement Specialist (1 Frozen)	2.00	1.00	1.00
Code Enforcement Staff Assistant	1.00	1.00	1.00
Total FTE	10.00	6.40	6.40

**PLANNING & DEVELOPMENT SERVICES
ADMINISTRATION DIVISION**

Activity

Planning provides the services of staff to the Planning Commission and the Development Review Board, zoning implementation, subdivision mapping, General Plan amendments, Use permits, and many other City land use and functions.

FUND: 001

DEPARTMENT: 1600

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$262,472	\$258,865	\$254,900	\$266,942
Services/Supplies	\$18,584	\$16,544	\$111,000	\$400,000
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$5,000
Total Expenses	<u>\$281,056</u>	<u>\$275,409</u>	<u>\$365,900</u>	<u>\$671,942</u>

Revenues

Departmental Revenues	\$38,396	\$44,672	\$55,495	\$421,200
Transfers-In	\$0	\$0	\$40,058	\$95,000
Total Revenues	<u>\$38,396</u>	<u>\$44,672</u>	<u>\$95,553</u>	<u>\$516,200</u>

**PLANNING & DEVELOPMENT SERVICES
BUILDING / CODE ENFORCEMENT**

Activity

The Building Department provides building code inspections, enforcement and development of building codes, issuing building permits and other housing and building code services.

FUND: 001

DEPARTMENT: 2990

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$239,117	\$230,971	\$208,000	\$251,300
Services/Supplies	\$16,540	\$18,785	\$97,700	\$49,000
Transfers-Out	\$0	\$0	\$0	\$0
Capital Outlay	<u>\$1,556</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenses	\$257,214	\$249,755	\$305,700	\$300,299
Revenues				
Departmental Revenues	\$267,256	\$131,613	\$287,536	\$228,800
Transfers-In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	\$267,256	\$131,613	\$287,536	\$228,800

PLAN RETENTION FUND

Activity

To record revenue for the plan retention fund.

FUND: 705

DEPARTMENT: 7005

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$13,416	\$14,120	\$15,729	\$19,243
Revenues				
Plan Retention Fees	\$655	\$1,574	\$3,506	\$1,910
Interest	\$50	\$40	\$28	\$39
Other	\$0	\$0	\$0	\$0
Total Revenues	\$705	\$1,614	\$3,534	\$1,949
Expenses				
Services/Supplies	\$1	\$5	\$20	\$10
Capital Outlay/Equipment	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$1	\$5	\$20	\$10
Ending Fund Balance	\$14,120	\$15,729	\$19,243	\$21,182

MISC GRANT FUND

Activity

This fund has been used as for various Grant Programs to provide law enforcement equipment and/or support services, i.e. Federal Grant Awards, Indian Gaming Grants, and State Grant Awards. Recently it has been used for planning grants.

FUND: 160

DEPARTMENT: 4000/4500

	2013-14 Projected	2014-15 August Rev.
Resources		
Beginning Fund Balance	(\$60,861)	\$44,517
Revenues		
Grants	\$51,100	0
Other	\$63,460	\$38,800
Transfer-In	\$45,000	\$0
Total Revenues	<u>\$159,560</u>	<u>\$38,800</u>
Expenses		
Salaries and Benefits	0	\$0
Operating Supplies	\$43,449	\$44,517
Capital Assets	\$12,240	\$0
Transfers Out	(\$1,507)	\$0
Total Expenses	<u>\$54,182</u>	<u>\$44,517</u>
Ending Fund Balance	\$44,517	\$38,800

PUBLIC WORKS

Public Works Administration and Engineering Divisions, Sewer Division, Electrical Division, Road and Storm Drain Division and the Vehicle Maintenance Division, Airport Operations, Capital Improvement Projects (public and private), Assessment Districts, Floodplain Administration and Land Use Mapping.

Budget Description	Dept. No.	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
General Fund Expenses				
Public Works Administration	3000	\$361,494	\$266,300	\$330,047
Streets	3100	\$760,022	\$569,000	\$614,281
Total General Fund Expenses		<u>\$1,121,516</u>	<u>\$835,300</u>	<u>\$944,328</u>
Other Funds				
	Fund No.			
Sewer	101	\$3,387,862	\$2,375,417	\$3,527,316
Sewer Connection Fund	104	\$100	\$6,060	\$100
Airport	130	\$1,068,346	\$1,725,526	\$596,699
Maintenance Districts (15)	184	\$46,715	\$32,056	\$38,707
Benefit Assessment Districts (6)	185	\$8,876	\$2,874	\$41,886
Vehicle Maintenance	540	\$464,078	\$444,822	\$493,149
Total Other Fund Budgets Managed by Director of Public Works		<u>\$4,975,977</u>	<u>\$4,586,755</u>	<u>\$4,697,857</u>
Total Expenses		<u>\$6,097,493</u>	<u>\$5,422,056</u>	<u>\$5,642,185</u>

Authorized Personnel	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 August Rev. FTE
Director of Public Works (Recruitment)	1.00	0.00	0.00
RDA Project Manager/Sr. Civil Engineer (frozen)	1.00	0.00	0.00
Associate Civil Engineer	1.00	1.00	1.00
Administrative Assistant (Frozen)	1.00	0.00	0.00
GIS Specialist	1.00	1.00	0.00
Public Works Manager - or Supervisor	1.00	1.00	0.00
Lead Mechanic	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00
Public Works Operator III	2.00	2.00	3.00
Public Works Operator II	3.00	2.00	2.00
Public Works Operator I	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00
Cement Finisher	1.00	1.00	0.00
Signal Technician/Electrician	1.00	1.00	1.00
Total FTE	<u>18.00</u>	<u>14.00</u>	<u>12.00</u>

**PUBLIC WORKS
ADMINISTRATION DIVISION**

Activity

To administer the affairs of Public Works. The Department provides engineering, capital project management, coordination of Public Works Department efforts and other duties as needed.

FUND: 001

DEPARTMENT: 3000

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$320,990	\$334,575	\$231,000	\$289,747
Services/Supplies	\$25,773	\$26,919	\$35,300	\$40,300
Capital Outlay	\$3,578	\$0	\$0	\$0
Transfers-Out	\$30	\$0	\$0	\$0
Total Expenses	<u>\$350,370</u>	<u>\$361,494</u>	<u>\$266,300</u>	<u>\$330,047</u>
Revenues				
Departmental Revenues	\$65,137	\$43,038	\$83,153	\$63,800
Transfers-In	\$5,155	\$0	\$0	\$103,000
Total Revenues	<u>\$70,292</u>	<u>\$43,038</u>	<u>\$83,153</u>	<u>\$166,800</u>

SEWER FUND

Activity

Sewer Fund accounts for the activities of the City's Collection System and the Fees Collected on behalf of SCOR. At the end of F/Y 1999-00 the activity for Departments 4005 (Ehmann Olive Plant) and 4006 (Supernatant) was transferred to a new fund the Sewer Industrial Treatment Fund No. 102. The transactions for these departments are reflected in the activity for Fund 102.

FUND: 101

DEPARTMENT: 4000/4500

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev
Resources	Adjust balance to actuals			\$566,201
Beginning Fund Balance	\$2,814,749	\$2,249,305	\$1,822,292	\$3,025,789
Revenues				
Total Dept 4000 Revenues				
Interest	\$9,507	\$5,432	\$3,317	\$2,500
Sewer Service Fees	\$2,251,099	\$2,439,474	\$2,551,902	\$2,985,000
Sewer Collection Facility Fee	\$23,692	(\$23,692)	\$3,588	\$0
Other	\$15,000	\$6,579	\$19,617	\$13,720
Transfer-In	\$13,818	\$58,034	\$14,541	\$14,977
Total Revenues	<u>\$2,313,115</u>	<u>\$2,485,827</u>	<u>\$2,592,965</u>	<u>\$3,016,197</u>
Expenses				
Total Dept. 4000 Expense	\$1,980,105	\$1,972,446	\$1,013,869	\$2,129,271
Total Dept. 4500 Expense	<u>\$898,455</u>	<u>\$940,394</u>	<u>\$941,800</u>	<u>\$927,000</u>
Total Expenses	<u>\$2,878,559</u>	<u>\$2,912,840</u>	<u>\$1,955,669</u>	<u>\$3,056,271</u>
Ending Fund Balance	\$2,249,305	\$1,822,292	\$2,459,588	\$2,985,716

SEWER COLLECTION AND MAINTENANCE

Activity

This budget accounts for the activities related to the operation and maintenance of the Sewer Collection System.

FUND: 101

DEPARTMENT: 4000

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projection	August Rev.
Expenses				
Salaries/Benefits	\$390,646	\$419,748	\$471,045	\$395,099
Services/Supplies	\$321,693	\$596,066	\$212,695	\$377,000
Capital Outlay	\$964,691	\$644,464	\$11,718	\$1,000,000
Contingencies	\$0	\$0	\$0	\$0
Transfers-Out Other	\$303,076	\$312,168	\$318,411	\$357,172
Total Expenses	<u>\$1,980,105</u>	<u>\$1,972,446</u>	<u>\$1,013,869</u>	<u>\$2,129,271</u>

SEWER CONNECTION FEES FUND

Activity

This fund is to account for City collection of sewer connection fees.

FUND: 104

DEPARTMENT: 4550

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Adopted
Resources				
Beginning Fund Balance	\$744,184	\$790,528	\$826,066	\$861,306
Revenues				
Interest	\$2,860	\$975	\$975	\$1,000
Development Impact Fees	\$0	\$0	\$0	\$0
Sewer Connection Fees	\$43,484	\$34,663	\$40,325	\$39,500
Total Revenues	<u>\$46,344</u>	<u>\$35,638</u>	<u>\$41,300</u>	<u>\$40,500</u>
Expenses				
Services	\$0	\$100	\$6,060	\$100
Contract Service-Fee Study	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$0</u>	<u>\$100</u>	<u>\$6,060</u>	<u>\$100</u>
Ending Fund Balance	\$790,528	\$826,066	\$861,306	\$901,705

SEWER TREATMENT

Activity

This budget accounts for expenses and revenues of the contracted sewage treatment services. Revenues collected from the tax rolls for sewer service charges related to the operation of the regional treatment plant.

FUND: 101

DEPARTMENT: 4500

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	August Rev.
Expenses				
Outside Services	<u>\$898,455</u>	<u>\$940,394</u>	<u>\$941,800</u>	<u>\$927,000</u>
Total Expenses	<u>\$898,455</u>	<u>\$940,394</u>	<u>\$941,800</u>	<u>\$927,000</u>

AIRPORT (SPECIAL AVIATION FUND)

Activity

The Public Works Department operates, develops and maintains the City's Municipal Airport, which is accounted for in the Special Aviation Fund.

FUND: 130

DEPARTMENT: 3500

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to actual			-24,018	
Beginning Fund Balance	\$508,289	\$361,879	\$60,004	\$171,063
 Revenues				
Interest	\$1,625	\$638	\$292	\$200
Rental Income	\$181,064	\$171,781	\$193,166	\$193,200
Grants	\$629,580	\$145,520	\$1,298,474	\$0
Other Revenues	\$293,034	\$360,550	\$294,653	\$316,000
Transfers-In	\$112	\$112,000	\$50,000	\$0
Total Revenues	\$1,105,415	\$790,489	\$1,836,585	\$509,400
 Expenses				
Salaries/Benefits	\$45,464	\$36,621	\$36,794	\$33,700
Services/Supplies	\$501,023	\$568,632	\$468,384	\$469,000
Capital Outlay/Projects	\$602,869	\$363,901	\$1,133,572	\$0
Transfers-Out	\$96,304	\$99,192	\$86,776	\$94,000
Other Charges (Direct Labor)	\$6,167	\$0	\$0	\$0
Total Expenses	\$1,251,825	\$1,068,346	\$1,725,526	\$596,699
 Ending Fund Balance	 \$361,879	 \$84,022	 \$171,063	 \$83,764

TECHNOLOGY FEE FUND

The Technology Fee Fund accounts for the fees collected to maintain and for new acquisitions of updated technology to aid with efficient operations of the City Oroville.

FUND: 116

DEPARTMENT: 7660

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actuals			\$29,042	
Beginning Fund Balance	\$0	(\$1,534)	\$1,268	\$22,904
Revenues				
Technology Fees	\$30,903	\$38,235	\$36,200	\$35,000
Interest Income	\$210	\$61	\$30	\$30
Other	\$0	\$49	\$0	\$0
Total Revenues	\$31,112	\$38,345	\$36,230	\$35,030
Expenses				
Services/Supplies	\$3,317	\$85	\$94	\$1,200
Capital Outlay	\$29,329	\$64,500	\$14,500	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$32,646	\$64,585	\$14,594	\$1,200
 Ending Fund Balance	 (\$1,534)	 (\$27,774)	 \$22,904	 \$56,733

STREETS DIVISION

Activity

To specifically provide maintenance, management and improvements of the City's streets for the purpose of increasing quality of life and access within the City limits.

FUND: 001

DEPARTMENT: 3100

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$436,492	\$385,917	\$301,000	\$270,281
Services/Supplies	\$391,041	\$374,105	\$268,000	\$344,000
Capital Outlay	\$19,091	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$846,623</u>	<u>\$760,022</u>	<u>\$569,000</u>	<u>\$614,281</u>
 Revenues				
Departmental Revenues	\$103,436	\$18,037	\$21,000	\$47,109
Federal Grants	\$0	\$0	\$0	\$0
Transfers-In	\$785,980	\$678,153	\$412,726	\$430,933
Total Revenues	<u>\$889,416</u>	<u>\$696,190</u>	<u>\$433,726</u>	<u>\$478,042</u>

THERMALITO TRAFFIC IMPACT FEES FUND

Activity

This fund accounts for the Traffic Impact Fees collected in the North Oroville-Thermalito area. Fees have temporarily been suspended while a study is being conducted to determine proper amount of fees.

FUND: 107

DEPARTMENT: 7400

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Adopted
Resources				
Beginning Fund Balance	\$154,673	\$155,238	\$155,662	\$149,962
Revenues				
Traffic Impact Fees	\$0	\$0	\$0	\$0
Interest	\$565	\$424	\$200	\$200
Total Revenues	<u>\$565</u>	<u>\$424</u>	<u>\$200</u>	<u>\$200</u>
Expenses				
Transfers-Out	\$0	\$0	\$0	\$0
Services & Supplies	\$0	\$0	\$5,900	\$2,000
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$5,900</u>	<u>\$2,000</u>
Ending Fund Balance	\$155,238	\$155,662	\$149,962	\$148,162

TRAFFIC IMPACT FEES FUND

Activity

This fund accounts for Traffic Impact Fees received and spent from Oroville areas other than those described in Fund 107.

FUND: 108

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Beginning Fund Balance	\$533,531	\$520,461	\$681,259	\$784,372
Revenues				
Traffic Impact Fees	\$31,195	\$159,310	\$132,600	\$107,700
Interest	\$1,950	\$1,488	\$913	\$910
Total Revenues	\$33,145	\$160,798	\$133,513	\$108,610
Expenses				
Transfers-Out	\$0	\$0	\$0	\$0
Services & Supplies	\$46,215	\$0	\$6,600	\$17,600
Capital Outlay	\$0	\$0	\$23,800	\$7,900
Other	\$0	\$0	\$0	\$0
Total Expenses	\$46,215	\$0	\$30,400	\$25,500
 Ending Fund Balance	 \$520,461	 \$681,259	 \$784,372	 \$867,481

DRAINAGE IMPACT FEES FUND

Activity

This fund is to account for revenues collected for drainage development fees and expenditures for drainage improvements.

FUND: 105

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Projected	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			(\$262)	
Beginning Fund Balance	\$506,349	\$507,907	\$498,037	\$494,577
 Revenues				
Drainage Impact Fees	\$0	\$0	\$2,900	\$970
Interest	\$1,850	\$1,118	\$640	\$1,500
Total Revenues	\$1,850	\$1,118	\$3,540	\$2,470
 Expenses				
Salaries and Benefits	\$0	\$0	\$0	\$0
Services & Supplies	\$292	\$0	\$7,000	\$200,000
Capital Projects	\$0	\$11,250	\$0	\$0
Total Expenses	\$292	\$11,250	\$7,000	\$200,000
 Ending Fund Balance	 \$507,907	 \$497,775	 \$494,577	 \$297,047

DRAINAGE IMPACT FEES CITY WIDE

Activity

This fund accounts for Drainage Impact Fees received and spent from Oroville areas other than those described for Thermalito.

FUND: 109

DEPARTMENT: 7400

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Adopted
Resources				
Adjust to Actual			\$8,060	
Beginning Fund Balance	\$424,824	\$482,862	\$494,308	\$506,348
Revenues				
Drainage Impact Fee	\$56,305	\$10,125	\$20,200	\$28,800
Interest	\$1,734	\$1,321	\$640	\$640
Total Revenues	<u>\$58,039</u>	<u>\$11,446</u>	<u>\$20,840</u>	<u>\$29,440</u>
Expenses				
Transfers-Out	\$0	\$0	\$0	\$0
Services & Supplies	\$0	\$8,060	\$8,800	\$5,600
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$0</u>	<u>\$8,060</u>	<u>\$8,800</u>	<u>\$5,600</u>
 Ending Fund Balance	 \$482,862	 \$486,248	 \$506,348	 \$530,189

PARKS AND TREES DEPARTMENT

The Parks Director manages the Parks Administration and Operating budgets which includes the Chinese Temple and Lott Home Museums, as well as the budgets for the Pioneer Museum, Bolt Museum, Nature Center and the State Theater.

Budget Description	Dept. No.	2012-2013 Actual	2013 -2014 Projected	2014-2015 August Rev.
General Fund Expenses				
Parks and Trees Administration	5000	\$253,192	\$85,158	\$59,400
Operations	5005	\$570,274	\$567,625	\$470,047
Centennial Cultural Center	1755	\$8,533	\$4,000	\$7,400
Pioneer Museum	5010	\$4,407	\$3,071	\$4,500
Bolt Museum	5015	\$10,009	\$8,900	\$10,600
Chinese Temple	5020	Budget new FY 2015		\$31,380
Lott Home	5030	Budget new FY 2015		\$104,600
State Theater	5040	Budget new FY 2015		\$40,400
Total General Fund Expenses		<u>\$846,416</u>	<u>\$668,754</u>	<u>\$728,327</u>

Authorized Personnel

Position-Title	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 August Rev. FTE
Parks and Trees Department				
Director of Parks & Trees	1.00	1.00	0.00	0.00
Staff Assistant	1.00	1.00	0.00	0.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Parks Maintenance Technician III	2.00	2.00	1.00	1.00
Cultural Facilities Coordinator	1.00	1.00	0.00	0.00
Technical Director/Facility Operator	1.00	1.00	0.00	0.00
Seasonal Worker (4 months)	0.00	0.00	0.00	0.33
Parks Maintenance Technician II	3.00	3.00	3.00	3.00
Parks Maintenance Technician I	1.00	1.00	1.00	1.00
Total FTE	<u>10.00</u>	<u>10.00</u>	<u>6.00</u>	<u>6.33</u>
Volunteer Hours	3208.5	2773	1590.75	2136.5

**PARKS AND TREES DEPARTMENT
ADMINISTRATION DIVISION**

Activity

This Department provides management of the City's Parks and Trees Department and ensures the development of the City recreation facilities at the levels desired by the citizens of Oroville.

FUND: 001

DEPARTMENT: 5000

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$120,314	\$182,732	\$32,523	\$0
Services/Supplies	\$55,204	\$70,460	\$52,635	\$59,400
Capital Outlay	\$9,347	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$184,865</u>	<u>\$253,192</u>	<u>\$85,158</u>	<u>\$59,400</u>

Revenues

Departmental Revenues	\$186	\$0	\$57	\$50
Lease Proceeds	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$186</u>	<u>\$0</u>	<u>\$57</u>	<u>\$50</u>

**PARKS AND TREES DEPARTMENT
OPERATIONS DIVISION**

Activity

This division of the department provides the labor for maintenance of the City Parks and Trees and the City's Cultural facilities for the purpose of maintaining a quality of life desired by the Oroville citizenry.

FUND: 001

DEPARTMENT: 5005

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$350,021	\$373,362	\$403,000	\$367,827
Services/Supplies	\$196,393	\$194,667	\$164,624	\$102,219
Capital Outlay	\$7,502	\$1,690	\$0	\$0
Transfers-Out	\$3,279	\$555	\$0	\$0
Total Expenses	<u>\$557,194</u>	<u>\$570,274</u>	<u>\$567,625</u>	<u>\$470,047</u>

Revenues

Departmental Revenues	\$60,652	\$67,144	\$64,982	\$57,751
Transfers-In	\$15,914	\$0	\$0	\$0
Total Revenues	<u>\$76,565</u>	<u>\$67,144</u>	<u>\$64,982</u>	<u>\$57,751</u>

**PARKS AND TREES DEPARTMENT
CENTENNIAL CULTURAL CENTER**

Activity

To record and account for revenues and expenses of the Centennial Cultural Center.

FUND: 001

DEPARTMENT: 1755

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$0	\$148	\$0	\$0
Services/Supplies	\$9,790	\$8,385	\$4,000	\$7,400
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$9,790</u>	<u>\$8,533</u>	<u>\$4,000</u>	<u>\$7,400</u>
Revenues				
Departmental Revenues	\$2,312	\$148	\$160	\$160
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$2,312</u>	<u>\$148</u>	<u>\$160</u>	<u>\$160</u>

**PARKS AND TREES DEPARTMENT
PIONEER MUSEUM**

Activity

This budget accounts for the activities of the Pioneer Museum.

FUND: 001

DEPARTMENT: 5010

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$0	\$0	\$0	\$0
Services/Supplies	\$5,952	\$4,407	\$3,071	\$4,500
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$5,952</u>	<u>\$4,407</u>	<u>\$3,071</u>	<u>\$4,500</u>
Revenues				
Departmental Revenues	\$1,510	\$1,875	\$1,665	\$1,700
Transfers-In	\$369	\$0	\$0	\$0
Total Revenues	<u>\$1,879</u>	<u>\$1,875</u>	<u>\$1,665</u>	<u>\$1,700</u>
Volunteer Hours	533.5	570.5	286.75	286.75

**PARKS AND TREES DEPARTMENT
BOLT MUSEUM**

Activity

This budget accounts for the activities of the Bolt Museum.

FUND: 001

DEPARTMENT: 5015

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Services/Supplies	\$12,996	\$10,009	\$8,900	\$10,600
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$12,996</u>	<u>\$10,009</u>	<u>\$8,900</u>	<u>\$10,600</u>
Revenues				
Departmental Revenues	\$4,040	\$1,387	\$3,700	\$3,000
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$4,040</u>	<u>\$1,387</u>	<u>\$3,700</u>	<u>\$3,000</u>
Volunteer Hours	2675	2202.5	1304	1304

PARKS AND TREES DEPARTMENT
Chinese Temple

Activity

This budget, established in FY 2015 accounts for the activities of the Chinese Temple.

FUND: 001
DEPARTMENT: 5020

2014-15
August Rev.

Expenses

Salaries and Benefits	\$23,300
Services/Supplies	\$8,080
Capital Outlay	\$0
Transfers-Out	\$0
Total Expenses	<u>\$31,380</u>

Revenues

Departmental Revenues	\$9,580
Transfers-In	\$0
Total Revenues	<u>\$9,580</u>

Volunteer Hours	298.25
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PARKS AND TREES DEPARTMENT
Lott Home

Activity

This budget, established in FY 2015 accounts for the activities of the Chinese Museum

FUND: 001
DEPARTMENT: 5030

2014-15
August Rev

Expenses

Salaries and Benefits	37,100
Services/Supplies	67,500
Capital Outlay	0
Transfers-Out	0
Total Expenses	<u>104,600</u>

Revenues

Departmental Revenues	8,340
Transfers-In	0
Total Revenues	<u>8,340</u>

Volunteer Hours	247.5
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PARKS AND TREES DEPARTMENT
State Theater

Activity

This budget, established in FY 2015 accounts for the activities of the State Theater, including operating expense for commercial renters, outside maintenance, and \$30,000 in operating support. Event revenue is also retained by STAGE to offset their costs.

FUND: 001

DEPARTMENT: 5040

2014-15
August Rev.

Expenses

Salaries and Benefits	\$7,200
Services/Supplies	\$33,200
Capital Outlay	\$0
Transfers-Out	\$0
Total Expenses	<u>\$40,400</u>

Revenues

Departmental Revenues	\$10,400
Transfers-In	\$0
Total Revenues	<u>\$10,400</u>

Volunteer Hours

TBD

PARK DEVELOPMENT FEES FUND

Activity

The Parks Development Fees Fund accounts for the fees collected on new development for the acquisition and construction of new City parks.

FUND: 106

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Beginning Fund Balance	\$96,014	\$91,374	\$91,623	\$92,494
Revenues				
Impact Fees	\$38,559	\$0	\$11,200	\$16,500
Interest	\$362	\$249	\$120	\$120
2000 Park Bond Act	\$0	\$0	\$0	\$0
Total Revenues	<u>\$38,922</u>	<u>\$249</u>	<u>\$11,320</u>	<u>\$16,620</u>
Expenses				
Services & Supplies	\$0	\$0	\$10,449	\$3,500
Capital Projects	\$0	\$0	\$0	\$0
Transfers Out	\$43,562	\$0	\$0	\$0
Total Expenses	<u>\$43,562</u>	<u>\$0</u>	<u>\$10,449</u>	<u>\$3,500</u>
Ending Fund Balance	\$91,374	\$91,623	\$92,494	\$105,614

VEHICLE MAINTENANCE FUND

Activity

The Public Works Department provides maintenance services to the City's fleet of vehicles and miscellaneous small engines and trailers.

FUND: 540

DEPARTMENT: 3800

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjustment to Actuals			\$4,403	
Beginning Working Capital Balance	\$63,224	\$18,101	\$7,125	\$0
Revenues				
Vehicle Maint. Internal Fees	\$463,525	\$0	\$0	\$0
Reimbursements	\$0	\$0	\$0	\$0
Other	\$4,975	\$6,612	\$5,438	\$5,613
Transfers-In	\$0	\$469,319	\$439,384	\$546,600
Total Revenues	<u>\$468,499</u>	<u>\$475,931</u>	<u>\$444,822</u>	<u>\$552,213</u>
Expenses				
Salaries/Benefits	\$149,110	\$145,899	\$153,001	\$158,500
Service/Supplies	\$352,802	\$345,411	\$298,946	\$334,648
Capital Outlay	\$11,710	\$0	\$0	\$0
Total Expenses	<u>\$513,622</u>	<u>\$491,310</u>	<u>\$451,947</u>	<u>\$493,149</u>
 Ending Working Capital Balance	 \$18,101	 \$2,722	 \$0	 \$59,064

LOCAL TRANSPORTATION FUND

Activity

This fund is to account for Article 8 of the State of California Local Transportation fund monies.

FUND: 111

DEPARTMENT: 7600

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Beginning Fund Balance	\$330,833	\$332,042	\$132,306	\$41,476
Revenues				
Federal Grant Local Transit	\$0	\$0	\$0	\$0
Local Transportation Tax	\$0	\$0	\$0	\$0
Interest Income	\$1,209	\$632	\$170	\$50
Transfers In	\$0	\$0	\$0	\$0
Total Revenues	\$1,209	\$632	\$170	\$50
Expenses				
Salaries/Benefits	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Capital Outlay (Street Overlay)	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfer-Out (Gen Fund)	\$0	\$200,368	\$91,000	\$0
Total Expenses	\$0	\$200,368	\$91,000	\$0
Ending Fund Balance	\$332,042	\$132,306	\$41,476	\$41,526

GAS TAX REGIONAL SURFACE TRANSPORTATION PROGRAM

Activity

This fund is to account for revenues and expenditures resulting from Gas Tax R.S.T.P. (Regional Surface Transportation Program) funds, which are handled by BCAG (Butte County Association of Governments).

FUND: 112

DEPARTMENT: 7400

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Prelim. Close	August Rev.
Resources				
Beginning Fund Balance	\$253,409	\$394,959	\$396,037	\$754,091
Revenues				
State Grants	\$0	\$0	\$168,476	\$0
Gas Tax RSTP Revenues	\$167,256	\$0	\$190,960	\$53,564
Interest Income	\$841	\$1,078	\$618	\$618
Total Revenues	<u>\$168,097</u>	<u>\$1,078</u>	<u>\$360,054</u>	<u>\$54,182</u>
Expenses				
Services/Supplies	\$0	\$0	\$2,000	\$0
Capital Outlay	\$26,547	\$0	\$0	\$464,000
Transfers-out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$26,547</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$464,000</u>
Ending Fund Balance	\$394,959	\$396,037	\$754,091	\$344,273

SPECIAL GAS TAX FUND

Activity

This fund is to account for revenues and expenditures of gas sales taxes received from the State of California pursuant to Sections 2107 and 2107.5 of the Streets and Highways Code.

FUND: 120

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			-11582	
Beginning Fund Balance	\$39,753	\$27,274	-\$897	\$17,372
 Revenues				
Gas Tax Revenues	\$105,939	\$114,667	\$113,500	\$96,100
Interest Income	\$295	\$19	\$0	\$0
Total Revenues	\$106,235	\$114,686	\$113,500	\$96,100
 Expenses				
Services/Supplies	\$355	\$333	\$130	\$300
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$118,359	\$130,942	\$95,100	\$113,000
Total Expenses	\$118,714	\$131,275	\$95,230	\$113,300
 Ending Fund Balance	 \$27,274	 \$10,685	 \$17,372	 \$173

SPECIAL GAS TAX FUND

Activity

This fund is to account for revenues and expenditures of gas sales taxes received from the State of California pursuant to Sections 186.1 and 2106 of the Streets and Highways Code

FUND: 125

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			-5181	
Beginning Fund Balance	\$23,819	\$18,859	\$12,323	\$11,963
Revenues				
Gas Tax Revenues	\$64,536	\$64,280	\$59,000	\$64,200
Interest Income	\$183	\$30	\$10	\$10
Total Revenues	<u>\$64,719</u>	<u>\$64,310</u>	<u>\$59,010</u>	<u>\$64,210</u>
Expenses				
Services/Supplies	\$355	\$333	\$370	\$370
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$69,324	\$65,332	\$59,000	\$75,803
Total Expenses	<u>\$69,679</u>	<u>\$65,665</u>	<u>\$59,370</u>	<u>\$76,173</u>
 Ending Fund Balance	 \$18,859	 \$17,504	 \$11,963	 \$0

SPECIAL GAS TAX FUND

Activity

This fund is to account for revenues and expenditures of gas sales taxes received from the State of California pursuant to Section 2105 and Section 2103 of the Streets and Highways Code.

FUND: 127

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			-\$17,175	
Beginning Fund Balance	\$82,577	\$68,661	\$33,471	\$35,400
Revenues				
Gas Tax Revenues	\$280,919	\$190,164	\$252,500	\$242,300
Interest Income	\$655	\$62	\$30	\$30
Total Revenues	\$281,574	\$190,226	\$252,530	\$242,330
Expenses				
Services/Supplies	\$355	\$333	\$0	\$200
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$295,135	\$207,908	\$250,600	\$242,130
Total Expenses	\$295,490	\$208,241	\$250,600	\$242,330
 Ending Fund Balance	 \$68,661	 \$50,646	 \$35,400	 \$35,400

RECYCLING FUND

The Recycling budget accounts for the City's Waste Management activities as required by State Law.

FUND: 119
DEPARTMENT: 1995

	2011-12 Actual	2012-13 Actual	2013-14 Preliminary	2014-15 August Rev.
Resources				
Adjust to Actuals			(\$5,001)	
Beginning Fund Balance	\$84,399	\$88,056	\$81,209	\$55,898
Revenues				
Grants	\$0	\$5,000	\$3,456	\$2,800
Interest Income	\$288	\$242	\$94	\$50
Fees	\$13,218	\$9,502	\$12,957	\$11,900
Other	\$0	\$0	\$0	\$0
Total Revenues	\$13,507	\$14,744	\$16,507	\$14,750
Expenses				
Services/Supplies	\$0	\$2,194	\$4,034	\$11,900
Capital Outlay	\$4,943	\$0	\$15,192	\$6,700
Transfers-Out	\$4,907	\$14,396	\$22,592	\$23,800
Total Expenses	\$9,850	\$16,590	\$41,818	\$42,400
 Ending Fund Balance	 \$88,056	 \$86,210	 \$55,898	 \$28,248

OPFA REDEMPTION FUND

Activity

The OPFA (Oroville Public Financing Authority) is a separate legal entity whose policy direction is controlled by the City Council sitting as the Board of Directors. The Authority acts as a conduit for Public Financings of the City and/or the former Redevelopment Agency. The Authority issues tax exempt municipal debt which is secured by the Revenues received by assessment bonds or loans made between the City/Agency and the Authority pursuant to the Marks Roos Act of the State of California. This fund accounts for the payment of debt service on the Authority's bonds.

FUND: 280

DEPARTMENT: 1810

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			32,248	
Beginning Fund Balance	\$46,160	\$13,885	\$13,912	\$13,912
 Revenues				
Interest	\$0	\$27	\$0	\$0
Redemption Bond	\$0	\$0	\$0	\$0
Transfers-In	\$1,920,310	\$1,920,781	\$0	\$0
Total Revenues	\$1,920,310	\$1,920,808	\$0	\$0
 Expenses				
Principal	\$755,000	\$785,000	\$0	\$0
Interest	\$1,165,310	\$1,135,781	\$0	\$0
Other	\$32,275	\$0	\$0	\$0
Total Expenses	\$1,952,585	\$1,920,781	\$0	\$0
 Ending Fund Balance	 \$13,885	 \$13,912	 \$13,912	 \$13,912

**SUCCESSOR AGENCY ADMINISTRATION
AND AGENCY ENFORCEABLE OBLIGATION FUND**

Formerly the Redevelopment Agency Tax Increment Fund. This consists of several departments to account for the activities which are funded by Tax Increment, as approved by the Oversight Board and State Department of Finance.'

FUND: 198

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev
Resources				
Adjust to Actual				(\$72,184)
Beginning Fund Balance	\$6,286,071	\$3,363,220	\$1,854,517	\$178,025
Revenues				
Tax Increment	\$2,206,202	\$1,417,241	\$0	\$0
Bond/Loan Proceeds Other Sources	\$0	\$0	\$1,991,499	\$1,931,328
Intergovernmental Revenues	\$34,050	\$250,000	\$375,000	\$250,000
Interest Revenues	\$41,805	\$7,355	\$10,065	\$1,000
Other Revenues	\$0	\$330,612	\$5,631	\$5,600
Grants	\$93,827	\$0	\$6,500	\$0
Transfers-In	\$32,747	(\$63)	\$0	\$0
Total Revenues	<u>\$2,408,631</u>	<u>\$2,005,145</u>	<u>\$2,388,695</u>	<u>\$2,187,928</u>
Expenses				
Operations (9000)	\$2,979,014	\$1,338,441	\$219,429	\$250,000
Blight Removal (9050)	\$140,331	\$12,666	\$0	\$0
Enterprise Zone (9150)	\$103,287	(\$79)	\$0	\$0
Debt Service (9200)	\$1,923,930	\$1,930,848	\$1,921,574	\$1,931,328
Comm. Prom./Ind Recruit. (9400)	\$43,558	\$0	\$0	\$0
Marketing and Tourism (9405)	\$3,520	\$36	\$0	\$0
Economic Dev. Projects (9450)	\$2,402	\$0	\$0	\$0
Grants (9805)	\$0	\$231,936	\$0	\$0
All Other	\$135,441	\$0	\$1,852,000	\$0
Total Expenses	<u>\$5,331,483</u>	<u>\$3,513,848</u>	<u>\$3,993,003</u>	<u>\$2,181,328</u>
 Ending Fund Balance	 \$3,363,220	 \$1,854,517	 \$250,209	 \$184,625

RDA PARKS PROJECTS

Activity

This budget accounts for capital improvements to parks, recreational and cultural facilities funded by bond proceeds.

FUND: 396

DEPARTMENT: 9607

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Revenues				
Investment Earnings		\$909	\$391	\$390
Expenses				
Capital Outlay (Bldgs)	\$0	\$0	\$0	\$0
Capital Outlay (Improvements)	\$25,000	\$0	\$391	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$25,000	\$0	\$391	\$0

CITY OF OROVILLE SUCCESSOR AGENCY

The Agency provides and accounts for the RDA tax increment and bond funds. This Agency is established to promote managed growth in the Agency boundaries.

Budget Description	Dept. No.	2012-13 Actuals	2013-14 Projected	2014-15 Augst Rev.
Fund 198 Budgets				
Capital Project Operations	9000	\$1,338,441	\$219,429	\$250,000
RDA Debt Service	9200	\$1,930,848	\$1,921,574	\$1,931,328
Blight Removal	9050	\$12,666	\$0	\$0
Enterprise Zone	9150	(\$79)	\$0	\$0
Comm. Prom./Industrial Recruitment	9400	\$0	\$0	\$0
Marketing & Tourism	9405	\$36	\$0	\$0
Economic Development Projects	9450	\$0	\$0	\$0
Grants	9408	\$231,936	\$0	\$0
Other		\$0	\$1,852,000	\$0
Total Fund 198 Budgets		<u>\$3,513,848</u>	<u>\$3,993,003</u>	<u>\$2,181,328</u>
Fund 395/396/397 Budgets				
Streets Projects	9601	\$0	\$0	\$0
Building Facility Projects	9605	\$250,186	\$0	\$0
Parks Facilities	9607	\$0	\$0	\$0
Subtotal Fund 395		\$0	\$0	\$0
Subtotal Fund 396		\$0	\$0	\$0
Subtotal Fund 397		\$250,186	\$0	\$0
Total Fund 395/396/397 Budgets		<u>\$500,372</u>	<u>\$0</u>	<u>\$0</u>

ENTERPRISE ZONE

Activity

This budget coordinates the general operations and management of the Enterprise Zone operations.

FUND: 198

DEPARTMENT: 9150

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Expenses				
Salaries/Benefits	\$0	\$120	\$0	\$0
Services/Supplies	\$27,303	\$47,217	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$75,984	\$65,160	\$0	\$0
Total Expenses	\$103,287	\$112,497	\$0	\$0

RDA DEBT SERVICE FUND 198

Activity

Debt service on the 2002, and 2004 RDA Bonds which created a loan between the City and the OPFA. The associated Bond Agent Fees, and Arbitrage Rebate Calculation Services are paid from this budget.

FUND: 198

DEPARTMENT: 9200

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Preliminary
Expenses				
	\$0	\$0	\$0	\$0
Bond Agent Fees/Arbitrage Disclosure	\$3,620	\$10,067	\$4,085	\$8,000
Principle	\$755,000	\$785,000	\$815,000	\$885,000
Interest	\$1,165,310	\$1,135,781	\$1,081,634	\$1,102,579
Other	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$1,923,930	\$1,930,848	\$1,900,719	\$1,995,579

RDA CAPITAL PROJECTS

Activity

This budget accounts for revenues received for activities within Capital Projects fund.

FUND: 397

DEPARTMENT: 9600-9607

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Revenues				
Bond Proceeds	\$0	\$0	\$0	\$0
Federal Grants	\$97,686	\$108,853	\$14,634	\$0
Interest	\$165	\$53	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$97,851	\$108,906	\$14,634	\$0

RDA-STREET PROJECT DEPARTMENT

Activity

This budget accounts for the street capital improvements projects funded by bond proceeds.

FUND: 397

DEPARTMENT: 9601

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Expenses				
Services/Supplies	\$0	\$71,654	\$178,531	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$71,654	\$178,531	\$0

**RDA BUILDING/INFRASTRUCTURE
FACILITY PROJECTS**

Activity

This budget accounts for capital improvements to buildings and other public facilities funded by bond proceeds.

**FUND: 397
DEPARTMENT: 9604**

	2011-12	2012-13	2013-14	2014-15
	Actual	Expected	Adopted	Adopted
Expenses				
Services/Supplies	\$216,475	\$250,186	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$216,475</u>	<u>\$250,186</u>	<u>\$0</u>	<u>\$0</u>

RDA PARKS PROJECTS

Activity

This budget accounts for capital improvements to parks, recreational and cultural facilities funded by bond proceeds.

**FUND: 397
DEPARTMENT: 9607**

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	August Rev.
Expenses				
Capital Outlay (Bldgs)	\$0	\$0	\$0	\$0
Capital Outlay (Improvements)	\$0	\$71,654	\$178,531	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$0</u>	<u>\$71,654</u>	<u>\$178,531</u>	<u>\$0</u>

RDA ECONOMIC DEVELOPMENT PROJECTS

Activity

This budget accounts for Economic Development projects funded by the Agency.

FUND: 198

DEPARTMENT: 9450

	2011-12	2012-13	2013-14	2014-15
	Actual	Expected	Adopted	Adopted
Expenses				
Economic Development Loans	\$0	\$0	\$0	\$0
Salaries/Benefits	\$1,332	\$0	\$0	\$0
Property Acquisition	\$0	\$0	\$0	\$0
Services/Supplies	\$1,070	\$0	\$0	\$0
Economic Dev. Projects	\$0	\$0	\$0	\$0
Tfr-Out Match Econ. Dev. Grants	\$0	\$0	\$0	\$0
Total Expenses	\$2,402	\$0	\$0	\$0

RDA CAPITAL PROJECTS

Activity

This budget accounts for Economic Development projects funded by the Agency.

FUND: 198

DEPARTMENT: 9805 (Brownsfield Grant)

	2011-12	2012-13	2013-14	2014-15
	Actual	Expected	Adopted	Adopted
Expenses				
Services/Supplies EPA Brownfield Assessment	\$135,441			
Capital Projects	\$0	\$458,185	\$0	\$0
Transfer-out	\$0	\$6,000	\$0	\$0
Total Expenses	\$135,441	\$464,185	\$0	\$0

2004 BOND FUNDED PROJECTS

This budget accounts for the capital projects which are funded by the former RDA bonds.

FUND: 395

DEPARTMENT: ALL

	2011-12 Actual	2012-13 Expected	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$2,847,365	\$2,735,097	\$2,742,019	\$2,744,997
Revenues				
Bond Proceeds	\$0	\$0	\$0	\$0
State Grants	\$0	\$0	\$0	\$0
Interest Income	\$7,975	\$6,922	\$2,978	\$1,904
Other	\$0	\$0	\$0	\$0
Total Revenues	\$7,975	\$6,922	\$2,978	\$1,904
Expenses				
Street & Other Projects (9601)	\$201	\$0	\$0	\$0
Drainage Project (9604)	\$0	\$0	\$0	\$0
Building Facility Project (9605)	\$42	\$0	\$0	\$0
Parks Facilities (9607)	\$120,000	\$0	\$0	\$0
Total Expenses	\$120,243	\$0	\$0	\$0
 Ending Fund Balance	 \$2,735,097	 \$2,742,019	 \$2,744,997	 \$2,746,901

2004 BOND FUNDED PROJECTS

Activity

This budget accounts for the capital projects which are funded by the former RDA bonds.

FUND: 395

DEPARTMENT: 9600-9607

	2011-12 Actual	2012-13 Actuals	2013-14 Projected	2014-15 August Rev.
Revenues				
Bond Proceeds	\$0	\$0	\$0	\$0
State Grants	\$0	\$0	\$0	\$0
Interest	\$7,975	\$6,922	\$2,978	\$1,904
Other	\$0	\$0	\$0	\$0
Total Revenues	\$7,975	\$6,922	\$2,978	\$1,904

RDA-STREET PROJECT DEPARTMENT

Activity

This budget accounts for the capital improvements to streets funded by bond proceeds.

FUND: 395

DEPARTMENT: 9601

	2011-12 Actual	2012-13 Actuals	2013-14 Projected	2014-15 August Rev.
Expenses				
Services/Supplies	\$0	\$0	\$0	\$0
Capital Outlay	\$201	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$201	\$0	\$0	\$0

RDA DRAINAGE PROJECT

Activity

This budget accounts for drainage capital improvement projects funded by bond proceeds.

FUND: 395
DEPARTMENT: 9604

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Expenses				
Services/Supplies	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0

RDA BUILDING/INFRA STRUCTURE FACILITY PROJECTS

Activity

This budget accounts for capital improvements to buildings and other public facilities funded by bond proceeds.

FUND: 395
DEPARTMENT: 9605

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Expenses				
Services/Supplies	\$0	\$0	\$0	\$0
Capital Projects	\$42	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$42	\$0	\$0	\$0

RDA OPERATIONS

Activity

This budget coordinates the general operations and management of the Successor Agency which is funded by tax increment.

FUND: 198

DEPARTMENT: 9000

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 August Rev.
Expenses				
Salaries/Benefits	\$390,596	\$137,168	\$0	\$0
Services/Supplies	\$223,212	\$2,863,259	\$250,000	\$250,000
Loan Payments	\$2,102,500	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$262,706	\$0	\$0	\$0
Total Expenses	<u>\$2,979,014</u>	<u>\$3,000,427</u>	<u>\$250,000</u>	<u>\$250,000</u>

RDA BLIGHT

Activity

This budget accounts for the Blight removal accounts for the blight eradication program which is coordinated by the City of Oroville Police, Code Enforcement and Fire Departments.

FUND: 198

DEPARTMENT: 9050

	2011-12 Actual	2012-13 Expected	2013-14 Projected	2014-15 August Rev.
Expenses				
Services/Supplies	\$17	\$25,000	\$0	\$0
Transfers-Out (General Fund)	\$140,314	\$0	\$0	\$0
Total Expenses	<u>\$140,331</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>

OPFA OPERATIONS

Activity

The OPFA (Oroville Public Financing Authority) is a separate legal entity, whose policy direction is controlled by the City Council sitting as the Board of Directors. The Authority acts as a conduit for Public Financings of the City and/or the Successor Agency. The Authority issues tax exempt municipal debt, which is secured by the Revenues received by assessment bonds or loans made between the City and the Authority pursuant to the Marks Roos Act. This fund accounts for the revenues from loans and assessment bonds and transfers to Debt Service Fund No. 280.

FUND: 180

DEPARTMENT: 1800

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjustment			434,810	
Beginning Fund Balance	\$2,763,667	\$2,008,667	\$1,658,477	\$1,119,996
Revenues				
Principal & Interest	\$1,165,310	\$1,135,781	\$1,362,238	\$1,400,475
Bond Proceeds/Refunds	\$0	\$0	\$0	\$0
Transfer-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$1,165,310</u>	<u>\$1,135,781</u>	<u>\$1,362,238</u>	<u>\$1,400,475</u>
Expenses				
Transfers-Out	\$1,920,310	\$1,920,781	\$1,900,719	\$1,400,475
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$1,920,310</u>	<u>\$1,920,781</u>	<u>\$1,900,719</u>	<u>\$1,400,475</u>
Ending Fund Balance	\$2,008,667	\$1,223,667	\$1,119,996	\$1,119,996

OAD 1993-1 DEBT SERVICE FUND

Activity

This fund is to account for the Tax Increments Revenue and Debt Service Expenditures relative to the Oroville Redevelopment Project Area No. 1. The balance to maintain original infrastructure at Deer Creek, The Buttes, and Calle Vista I.

FUND: 276

DEPARTMENT: 6760

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$122,821	\$122,821	\$122,821	\$118,378
Revenues				
Interest Income	\$0	\$0	\$0	\$0
Assessments	\$0	\$0	\$0	\$0
Interest Penalties	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
Expenses				
Services/Supplies	\$0	\$0	\$0	\$0
Principal	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Transfer-out	\$0	\$0	\$4,443	\$4,532
Total Expenses	\$0	\$0	\$4,443	\$4,532
 Ending Fund Balance	 \$122,821	 \$122,821	 \$118,378	 \$113,846

SUMMARY OF THE MAINTENANCE DISTRICTS

Activity

The Maintenance Districts maintains the landscaping and lighting in the various subdivisions.

FUND: 184

DEPARTMENT: 1701-1715

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to actual			(\$5,521)	
Beginning Fund Balance	\$37,954	\$35,285	\$9,738	\$17,488
Revenues				
Assessments	\$20,717	\$23,634	\$39,816	\$37,333
Interest	\$121	\$56	(\$10)	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>\$20,838</u>	<u>\$23,690</u>	<u>\$39,806</u>	<u>\$37,333</u>
Expenses				
Admin. Overhead	\$9,695	\$17,073	\$11,327	\$12,813
Services/Supplies	\$13,505	\$25,200	\$20,728	\$25,338
Other	\$308	\$1,443	\$0	\$555
Total Expenses	<u>\$23,507</u>	<u>\$43,716</u>	<u>\$32,056</u>	<u>\$38,707</u>
Ending Fund Balance	\$35,285	\$15,259	\$17,488	\$16,114

GRANDVIEW ESTATES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the Grand View Maintenance Subdivision.

FUND: 184

DEPARTMENT: 1701

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	August Rev.
Beginning Fund Balance	\$2,216	\$1,575	\$1,783	\$1,438
 Resources				
Revenues				
Assessments	\$921	\$3,306	\$1,858	\$2,722
Interest	\$3	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$924	\$3,306	\$1,858	\$2,722
 Expenses				
Admin. Overhead/ Personnel	\$374	\$1,409	\$1,774	\$1,200
Services/Supplies	\$1,149	\$1,689	\$429	\$1,522
Other	\$45	\$0	\$0	\$0
Total Expenses	\$1,566	\$3,098	\$2,203	\$2,721
 Ending Fund Balance	 \$1,575	 \$1,783	 \$1,438	 \$1,438

THE BUTTES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the The Buttes Subdivision.

FUND: 184

DEPARTMENT: 1702

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$2,168	\$1,908	\$1,109	\$2,170
Resources				
Revenues				
Assessments	\$3,255	\$4,087	\$3,780	\$5,058
Interest	(\$4)	(\$5)	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>\$3,251</u>	<u>\$4,082</u>	<u>\$3,780</u>	<u>\$5,058</u>
Expenses				
Admin. Overhead/ Personnel	\$2,191	\$2,981	\$933	\$2,100
Services/Supplies	\$1,299	\$1,900	\$1,786	\$2,957
Other	\$22	\$0	\$0	\$0
Total Expenses	<u>\$3,511</u>	<u>\$4,881</u>	<u>\$2,719</u>	<u>\$5,057</u>
Ending Fund Balance	\$1,908	\$1,109	\$2,170	\$2,171

DEER CREEK MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the Deer Creek Subdivision.

FUND: 184

DEPARTMENT: 1703

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$1,629	\$1,885	\$2,858	\$2,678
Resources				
Revenues				
Assessments	\$1,073	\$1,348	\$1,807	\$2,169
Interest	\$6	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>\$1,079</u>	<u>\$1,348</u>	<u>\$1,807</u>	<u>\$2,169</u>
Expenses				
Admin. Overhead/ Personnel	\$72	\$351	\$255	\$230
Services/Supplies	\$729	\$24	\$1,731	\$510
Other	\$22	\$0	\$0	\$0
Total Expenses	<u>\$823</u>	<u>\$375</u>	<u>\$1,987</u>	<u>\$740</u>
Ending Fund Balance	\$1,885	\$2,858	\$2,678	\$4,107

CALLE VISTA MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the Calle Vista Subdivision.

FUND: 184

DEPARTMENT: 1704

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$3,067	\$4,086	\$350	\$1,080
Resources				
Revenues				
Assessments	\$2,491	\$259	\$4,741	\$4,859
Interest	\$7	\$3	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$2,498	\$262	\$4,741	\$4,859
Expenses				
Admin. Overhead/ Personnel	\$466	\$1,696	\$1,360	\$1,200
Services/Supplies	\$992	\$2,302	\$2,651	\$3,659
Other	\$22	\$0	\$0	\$0
Total Expenses	\$1,480	\$3,998	\$4,011	\$4,859
Ending Fund Balance	\$4,086	\$350	\$1,080	\$1,080

CHEROKEE ESTATES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the Cherokee Estates Subdivision.

FUND: 184

DEPARTMENT: 1705

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	August Rev.
Beginning Fund Balance	(\$1,075)	(\$858)	(\$1,007)	(\$726)
 Resources				
Revenues				
Assessments	\$949	\$950	\$950	\$949
Interest	(\$3)	(\$2)	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>\$947</u>	<u>\$948</u>	<u>\$950</u>	<u>\$949</u>
 Expenses				
Admin. Overhead/ Personnel	\$314	\$622	\$284	\$410
Services/Supplies	\$394	\$306	\$386	\$469
Other	\$22	\$169	\$0	\$70
Total Expenses	<u>\$729</u>	<u>\$1,097</u>	<u>\$670</u>	<u>\$949</u>
 Ending Fund Balance	 (\$858)	 (\$1,007)	 (\$726)	 (\$726)

SHERWOOD ESTATES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the Sherwood Estates Subdivision.

FUND: 184

DEPARTMENT: 1706

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$35	\$218	\$681	\$1,261
Resources				
Revenues				
Assessments	\$1,619	\$2,058	\$2,030	\$1,536
Interest	\$1	\$1	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$1,620	\$2,059	\$2,030	\$1,536
Expenses				
Admin. Overhead/ Personnel	\$720	\$365	\$450	\$510
Services/Supplies	\$698	\$1,049	\$1,000	\$957
Other	\$22	\$182	\$0	\$70
Total Expenses	\$1,438	\$1,596	\$1,450	\$1,536
Ending Fund Balance	\$218	\$681	\$1,261	\$1,260

GRAYHAWK ESTATES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting at Grayhawk Subdivision.

FUND: 184

DEPARTMENT: 1707

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$2,189	\$1,634	\$1,184	\$3,224
Resources				
Revenues				
Assessments	\$1,989	\$2,671	\$4,280	\$1,585
Interest	\$4	\$2	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$1,993	\$2,673	\$4,280	\$1,585
Expenses				
Admin. Overhead/ Personnel	\$1,317	\$1,059	\$760	\$1,050
Services/Supplies	\$1,210	\$1,882	\$1,480	\$465
Other	\$22	\$182	\$0	\$70
Total Expenses	\$2,549	\$3,123	\$2,240	\$1,585
Ending Fund Balance	\$1,634	\$1,184	\$3,224	\$3,223

CHEROKEE ESTATES PHASE II MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting in the Cherokee Estates Subdivision.

FUND: 184

DEPARTMENT: 1708

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$2,588	\$2,008	\$1,429	\$771
Resources				
Revenues				
Assessments	\$0	\$803	\$0	\$2,703
Interest	\$10	\$5	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$10	\$808	\$0	\$2,703
Expenses				
Admin. Overhead/ Personnel	\$320	\$111	\$143	\$190
Services/Supplies	\$271	\$1,094	\$515	\$2,453
Other	\$0	\$182	\$0	\$60
Total Expenses	\$590	\$1,387	\$658	\$2,703
 Ending Fund Balance	 \$2,008	 \$1,429	 \$771	 \$772

LINKSIDE I MAINTENANCE DISTRICT

Activity

To record revenues and expenditures for landscaping and lighting in the Linkside I Maintenance District.

FUND: 184

DEPARTMENT: 1709

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$10,431	\$8,422	\$953	(\$1,908)
Resources				
Revenues				
Assessments	\$0	\$0	\$1,540	\$8,785
Interest	\$53	\$31	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$53	\$31	\$1,540	\$8,785
Expenses				
Admin. Overhead/ Personnel	\$719	\$2,530	\$1,890	\$1,700
Services/Supplies	\$1,322	\$4,970	\$2,510	\$4,936
Other	\$22	\$0	\$0	\$10
Total Expenses	\$2,063	\$7,500	\$4,400	\$6,646
Ending Fund Balance	\$8,422	\$953	(\$1,908)	\$232

FOOTHILL LANDSCAPE/LIGHTING MAINT. DIST.

Activity

To record revenues and expenditures for landscaping and lighting in the Foothill Landscape/
Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1710

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$821	(\$376)	(\$188)	\$1,842
 Resources				
Revenues				
Assessments	\$0	\$2,269	\$4,650	\$1,153
Interest	\$4	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$4	\$2,269	\$4,650	\$1,153
 Expenses				
Admin. Overhead/ Personnel	\$464	\$669	\$930	\$700
Services/Supplies	\$716	\$1,230	\$1,690	\$389
Other	\$22	\$182	\$0	\$65
Total Expenses	\$1,202	\$2,081	\$2,620	\$1,153
 Ending Fund Balance	 (\$376)	 (\$188)	 \$1,842	 \$1,842

MISSION OLIVE LANDSCAPE/LIGHTING MAINT DIST.

Activity

To record revenues and expenditures for landscaping and lighting in the Mission Olive Landscape/ Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1713

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$10,106	\$11,865	\$7,472	\$7,323
 Resources				
Revenues				
Assessments	\$4,579	\$0	\$1,420	\$385
Interest	(\$4)	(\$3)	(\$10)	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$4,576	(\$3)	\$1,410	\$385
 Expenses				
Admin. Overhead/ Personnel	\$1,027	\$1,244	\$750	\$1,010
Services/Supplies	\$1,768	\$2,964	\$810	\$1,850
Other	\$22	\$182	\$0	\$70
Total Expenses	\$2,817	\$4,390	\$1,560	\$2,930
 Ending Fund Balance	 \$11,865	 \$7,472	 \$7,323	 \$4,778

VISTA DEL ORO LANDSCAPE/LIGHTING MAINT. DIST.

Activity

To record revenues and expenditures for landscaping and lighting in the Vista Del Oro Landscape/Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1712

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$1,827	\$2,439	(\$3,121)	\$3,509
 Resources				
Revenues				
Assessments	\$3,301	\$1,030	\$11,420	\$6,322
Interest	\$37	\$23	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$3,337	\$1,053	\$11,420	\$6,322
 Expenses				
Admin. Overhead/ Personnel	\$1,114	\$3,537	\$1,070	\$1,903
Services/Supplies	\$1,588	\$2,894	\$3,720	\$4,353
Other	\$22	\$182	\$0	\$66
Total Expenses	\$2,725	\$6,613	\$4,790	\$6,322
 Ending Fund Balance	 \$2,439	 (\$3,121)	 \$3,509	 \$3,510

CALLE VISTA II LANDSCAPE/LIGHTING MAINT. DIST.

Activity

To record revenues and expenditures for landscaping and lighting in the Calle Vista II Landscape/Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1711

	2011-12 Actual	2012-13 Expected	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$904	(\$886)	\$1,232	(\$407)
Resources				
Revenues				
Assessments	\$0	\$4,554	\$550	\$762
Interest	\$4	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>\$4</u>	<u>\$4,554</u>	<u>\$550</u>	<u>\$762</u>
Expenses				
Admin. Overhead/ Personnel	\$410	\$226	\$397	\$340
Services/Supplies	\$1,363	\$2,210	\$1,791	\$420
Other	\$22	\$0	\$0	\$5
Total Expenses	<u>\$1,795</u>	<u>\$2,436</u>	<u>\$2,188</u>	<u>\$766</u>
Ending Fund Balance	(\$886)	\$1,232	(\$407)	(\$410)

MARTIN RANCH SUBDIVISION LLMD

Activity

To record revenues and expenditures for landscaping and lighting in the Martin Ranch Subdivision Landscape/Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1714

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$0	\$0	\$0	\$0
 Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
 Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0
 Ending Fund Balance	 \$0	 \$0	 \$0	 \$0

J RICHTER SUBDIVISION (LA CRESENTA) LLMD

Activity

To record revenues and expenditures for landscaping and lighting in the J Richter Subdivision (La Cresenta) Landscape/Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1715

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$1,048	\$1,368	\$527	\$757
 Resources				
Revenues				
Assessments	\$540	\$299	\$790	\$0
Interest	\$2	\$1	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$541	\$300	\$790	\$0
 Expenses				
Admin. Overhead/ Personnel	\$190	\$273	\$330	\$270
Services/Supplies	\$9	\$686	\$230	\$400
Other	\$22	\$182	\$0	\$70
Total Expenses	\$221	\$1,141	\$560	\$740
 Ending Fund Balance	 \$1,368	 \$527	 \$757	 \$17

FEATHER RIVER BLUFFS

Activity

To record revenues and expenditures for landscaping and lighting in the Feather River Bluffs Subdivision (La Crescenta) Landscape/Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1716

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$0	\$0	\$0	\$0
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0
 Ending Fund Balance	 \$0	 \$0	 \$0	 \$0

ACACIA ESTATES

Activity

To record revenues and expenditures for landscaping and lighting in the Acacia Estates
Subdivision (La Cresenta) Landscape/Lighting Maintenance District.

FUND: 184

DEPARTMENT: 1717

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$0	\$0	\$0	\$0
 Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
 Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0
 Ending Fund Balance	 \$0	 \$0	 \$0	 \$0

BENEFIT ASSESSMENT DISTRICTS

Activity

To record revenues and expenditures for the Benefit Assessment Districts.

FUND: 185

DEPARTMENT: 1850-1857

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 August Rev.
Resources				
Adjust to Actual			(\$135)	
Beginning Fund Balance	\$63,202	\$62,730	\$61,137	\$60,332
 Revenues				
Assessments	\$0	\$1,140	\$2,000	\$0
Interest	\$231	\$171	\$70	\$70
Other	\$0	\$0	\$0	\$0
Total Revenues	\$231	\$1,311	\$2,070	\$70
 Expenses				
Admin. Overhead/ Personnel	\$14	\$108	\$160	\$100
Services/Supplies	\$667	\$2,661	\$2,715	\$2,029
Other	\$22	\$0	\$0	\$10
Total Expenses	\$704	\$2,769	\$2,874	\$2,139
 Ending Fund Balance	 \$62,730	 \$61,272	 \$60,332	 \$58,263

LINKSIDE I BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Linkside I Benefit Assessment District.

FUND: 185

DEPARTMENT: 1850

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$18,172	\$17,534	\$16,387	\$14,447
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$65	\$47	\$20	\$20
Other	\$0	\$0	\$0	\$0
Total Revenues	\$65	\$47	\$20	\$20
Expenses				
Admin. Overhead/ Personnel	\$14	\$108	\$160	\$100
Services/Supplies	\$667	\$1,086	\$1,800	\$1,190
Other	\$22	\$0	\$0	\$10
Total Expenses	\$704	\$1,194	\$1,960	\$1,300
Ending Fund Balance	\$17,534	\$16,387	\$14,447	\$13,167

FOOTHILL ESTATES BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Foothill Benefit Assessment District.

FUND: 185

DEPARTMENT: 1851

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$7,344	\$7,371	\$7,041	\$6,861
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$27	\$20	\$10	\$10
Other	\$0	\$0	\$0	\$0
Total Revenues	\$27	\$20	\$10	\$10
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$190	\$180
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$350	\$190	\$180
 Ending Fund Balance	 \$7,371	 \$7,041	 \$6,861	 \$6,691

CALLE VISTA II BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Calle Vista II Benefit Assessment District.

FUND: 185

DEPARTMENT: 1852

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$10,239	\$10,276	\$9,955	\$9,775
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$37	\$28	\$10	\$10
Other	\$0	\$0	\$0	\$0
Total Revenues	\$37	\$28	\$10	\$10
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$190	\$180
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$350	\$190	\$180
 Ending Fund Balance	 \$10,276	 \$9,954	 \$9,775	 \$9,605

VISTA DEL ORO BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Vista Del Oro Benefit Assessment District.

FUND: 185

DEPARTMENT: 1853

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$16,973	\$17,047	\$16,752	\$16,592
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$74	\$55	\$20	\$20
Other	\$0	\$0	\$0	\$0
Total Revenues	\$74	\$55	\$20	\$20
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$180	\$180
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$350	\$180	\$180
 Ending Fund Balance	 \$17,047	 \$16,752	 \$16,592	 \$16,433

MISSION OLIVE BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Mission Olive Benefit Assessment District.

FUND: 185

DEPARTMENT: 1854

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$9,113	\$9,134	\$8,975	\$8,810
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$21	\$16	\$10	\$10
Other	\$0	\$0	\$0	\$0
Total Revenues	\$21	\$16	\$10	\$10
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$175	\$175	\$120
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$175	\$175	\$120
 Ending Fund Balance	 \$9,134	 \$8,975	 \$8,810	 \$8,701

MARTIN RANCH SUBDIVISION BAD

Activity

To record revenues and expenditures for Martin Ranch Benefit Assessment District.

FUND: 185

DEPARTMENT: 1855

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$0	\$1	\$2	\$2
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$1	\$1	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$1	\$1	\$0	\$0
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0
 Ending Fund Balance	 \$1	 \$2	 \$2	 \$2

J RICHTER SUBDIVISION (LA CRESENTA) BAD

Activity

To record revenues and expenditures for J Richter Subdivision (La Cresenta)
Benefit Assessment District.

FUND: 185

DEPARTMENT: 1856

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$1,361	\$1,365	\$2,159	\$3,979
Resources				
Revenues				
Assessments	\$0	\$1,140	\$2,000	\$0
Interest	\$4	\$4	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$4	\$1,144	\$2,000	\$0
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$180	\$180
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$350	\$180	\$180
 Ending Fund Balance	 \$1,365	 \$2,159	 \$3,979	 \$3,799

ACACIA ESTATES

Activity

To record revenues and expenditures for Acacia Estates Subdivision (La Cresenta)
Benefit Assessment District.

FUND: 185

DEPARTMENT: 1857

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Beginning Fund Balance	\$0	\$0	\$0	\$0
Resources				
Revenues				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
Expenses				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0
 Ending Fund Balance	 \$0	 \$0	 \$0	 \$0

WESTSIDE PUBLIC SAFETY FACILITY 2006-1

Activity

To record revenues and expenditures for the Westside Public Safety Facility Fund.

FUND: 186

DEPARTMENT: 1903

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$117,849	\$151,583	\$183,976	\$222,303
Revenues				
Special Assessments	\$33,300	\$33,000	\$38,788	\$35,062
Interest	\$475	\$434	\$306	\$240
Other	\$0	\$0	\$0	\$0
Total Revenues	\$33,775	\$33,434	\$39,094	\$35,302
Expenses				
Services/Supplies	\$41	\$1,000	\$767	\$623
Other	\$0	\$41	\$0	\$0
Total Expenses	\$41	\$1,041	\$767	\$623
Ending Fund Balance	\$151,583	\$183,976	\$222,303	\$256,983

PUBLIC SAFETY SERVICES 2006-2

Activity

To record revenues and expenditures for the Public Safety Services 2006-2 Fund.

FUND: 187

DEPARTMENT: 1953

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$118,016	\$151,751	\$184,145	\$222,472
Revenues				
Special Assessments	\$33,300	\$33,000	\$38,788	\$35,046
Interest	\$475	\$435	\$306	\$350
Other	\$0	\$0	\$0	\$0
Total Revenues	\$33,776	\$33,435	\$39,094	\$35,396
Expenses				
Services/Supplies	\$41	\$1,041	\$767	\$622
Other	\$0	\$0	\$0	\$0
Total Expenses	\$41	\$1,041	\$767	\$622
Ending Fund Balance	\$151,751	\$184,145	\$222,472	\$257,246

SUPPLEMENTAL BENEFIT FUND

Activity

To record revenues and expenditures for the Supplemental Benefit Fund.

FUND: 190

DEPARTMENT: 9920

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			(\$996)	
Beginning Fund Balance	\$33,424	\$162,743	\$189,662	\$266,577
 Revenues				
Grants	\$575,295	\$157,273	\$245,591	\$200,000
Interest	\$0	\$0	\$137	\$150
Other	\$0	\$0	\$0	\$0
Total Revenues	\$575,295	\$157,273	\$245,728	\$200,150
 Expenses				
Salaries/Benefits	\$38,315	\$39,080	\$42,294	\$47,554
Services/Supplies	\$372,567	\$90,278	\$126,519	\$152,596
Other	\$35,093	\$0	\$0	\$0
Total Expenses	\$445,974	\$129,358	\$168,813	\$200,150
 Ending Fund Balance	 \$162,743	 \$190,658	 \$266,577	 \$266,577

PUBLIC WORKS MANUFACTURING DEVELOPMENT CENTER

Activity

This fund accounts for revenues and expenses of the Business Development Center located in the Airport Business Park. The facility is managed by the Public Works Department.

FUND: 440

DEPARTMENT: 8600

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			\$8,630	
Beginning Fund Balance	\$377,785	\$175,146	\$82,691	(\$674)
Revenues				
Rental Income	\$72,000	\$72,000	\$18,000	\$18,000
Interest	\$1,026	\$377	\$44	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$73,026	\$72,377	\$18,044	\$18,000
Expenses				
Salaries/Benefits	\$1,695	\$1,908	\$2,013	\$2,400
Services/Supplies	\$4,244	\$16,615	\$34,855	\$13,700
Capital Outlay/Equipment	\$69,726	\$42,939	\$0	\$0
Transfers-Out	\$200,000	\$112,000	\$64,541	\$1,227
Total Expenses	\$275,665	\$173,462	\$101,409	\$17,326
 Ending Fund Balance	 \$175,146	 \$74,061	 (\$674)	 \$0

ANNEXATION FUND

Activity

The Annexation Fund was established to pay for consultants and other costs necessary to complete annexations to expand the City limits.

FUND: 710

DEPARTMENT: 7015

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$131,947	\$44,807	\$37,323	\$37,373
Revenues				
Interest Income	\$348	\$113	\$50	\$40
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$348	\$113	\$50	\$40
Expenses				
Services/Supplies	\$87,487	\$7,597	\$0	\$37,000
Capital Outlay/Equipment	\$0	\$0	\$0	\$0
Total Expenses	\$87,487	\$7,597	\$0	\$37,000
Ending Fund Balance	\$44,807	\$37,323	\$37,373	\$413

BUSINESS ASSISTANCE & HOUSING DEVELOPMENT

The Business Assistance & Housing Development Manager is responsible for the management of between eight to twelve grants per fiscal year, ranging from First Time Home Buyer's, Housing Rehab, and Technical Assistance to Economic Development.

Budget Description	Fund No.	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Budgets				
Housing Administration	140	\$617,646	\$546,740	\$508,081
Housing Program Fund	141	\$328,756	\$721,277	\$275,350
First Time Home Buyers	149	\$2,420,133	\$514,264	\$300,213
CDBG Community Development	150	\$1,863,735	\$2,006,496	\$1,883,000
CDBG Economic Development	151	\$569,214	\$724,856	\$486,299
RDA Housing Set-Aside	199	\$2,260,459	\$0	\$0
CDBG/Housing Rehabilitation/ED RLF	450	\$408,600	\$65,020	\$149,600
Economic Development RLF	451	\$15,522	\$16,099	\$3,630
CDBG Housing Revolving Loan	452	\$0	\$0	\$0
Micro Enterprise Revolving Loan	453	\$0	\$1,052,887	\$508,081
Cal Home Revolving Loan Fund	454	\$0	\$2	\$60,000
Home Revolving Loan	455	\$7,514	\$244,797	\$0
Housing Rehab. Assistance	456	\$0	\$0	\$0
Public Facility RLF	457	\$1,223,255	\$0	\$0
City Revolving Loan	460	\$10,025	\$128,520	\$53,300
Total Budgets Managed by Director of Business Assistance/Housing Dev.		\$9,724,859	\$6,020,958	\$4,227,555

HOUSING ADMINISTRATION

Activity

The Housing Administration Fund accounts for housing expenditures for administrative overhead. These expenditures are recovered from grants and the RDA Housing Set-Aside Fund.

FUND: 140

DEPARTMENT: 8900

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			\$5,857	
Beginning Fund Balance	\$0	\$0	\$24,663	\$7,881
Revenues				
Transfers-In	\$652,255	\$636,452	\$529,958	\$511,712
Interest	\$0	\$0	\$0	\$0
Other (Grant)	\$0	\$0	\$0	\$0
Total Revenues	\$652,255	\$636,452	\$529,958	\$511,712
Expenses				
Salaries/Benefits	\$652,255	\$617,646	\$546,740	\$414,081
Service/Supplies	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$94,000
Total Expenses	\$652,255	\$617,646	\$546,740	\$508,081
Ending Fund Balance	\$0	\$18,806	\$7,881	\$11,511

Program Income Housing Account

Activity

Formerly the micro-enterprise account. Beginning FY 2015 this account will reflect appropriate program income. The State is reconfiguring the housing program during FY 2015.

FUND: 453

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals				\$269,095
Beginning Fund Balance	\$0	\$0	\$1,425,195	\$1,425,195
 Revenues				
Interest	\$0	\$2,649	\$5,633	\$5,650
Loan Repayments	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$1,422,546	\$778,159	\$508,082
Total Revenues	\$0	\$1,425,195	\$783,792	\$513,732
 Expenses				
Loans Made	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$62	\$0
Transfers-Out (Admin)	\$0	\$0	\$1,052,825	\$508,081
Total Expenses	\$0	\$0	\$1,052,887	\$508,081
 Ending Fund Balance	 \$0	 \$1,425,195	 \$1,156,100	 \$1,430,845

CDBG ECONOMIC DEVELOPMENT LOAN FUNDS

Activity

This fund accounts for the Economic Development Block Grant Fund.

FUND: 151

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			(\$258,209)	
Beginning Fund Balance	\$132,433	(\$199,412)	(\$75,316)	(\$86,916)
Revenues				
Grant Revenue	\$415,005	\$516,665	\$313,252	\$415,000
Loan Repayments	\$226,281	\$343,084	\$318,770	\$296,000
Other Incl. Interest	\$0	\$92,004	\$81,234	\$0
Transfers-In	\$0	(\$234)	\$0	\$0
Total Revenues	\$641,286	\$951,519	\$713,256	\$711,000
Expenses				
Salaries and Benefits	\$0	\$353	\$0	\$0
Loans Made	\$551,299	\$135,524	\$245,000	\$311,000
Other (Loan Admin)	\$17,060	\$7,429	\$6,251	\$10,300
Capital Outlay	\$3,000	\$0	\$0	\$0
Transfers-Out	\$401,772	\$425,908	\$473,605	\$165,000
Total Expenses	\$973,131	\$569,214	\$724,856	\$486,299
 Ending Fund Balance	 (\$199,412)	 \$182,894	 (\$86,916)	 \$137,785

HOUSING PROGRAM FUND

Activity

The Housing Program Fund now includes housing activities that were formerly redevelopment agency activities.

FUND: 141

DEPARTMENT: 8910

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			(\$91,078)	
Beginning Fund Balance	\$0	\$1,022,892	\$1,333,139	\$958,755
Revenues				
Loan Repayments	\$38,202	\$115,946	\$56,485	\$70,200
Sale of Property	\$123,000	\$535,000	\$215,000	\$291,000
Interest	\$0	\$37,417	\$52,135	\$39,000
Transfers-In	\$941,682	\$0	\$1	\$0
Other	\$6	\$41,718	\$23,272	\$21,700
Total Revenues	<u>\$1,102,890</u>	<u>\$730,081</u>	<u>\$346,893</u>	<u>\$421,900</u>
Expenses				
Salaries and Benefits	\$0	\$16,087	\$6,264	\$7,450
Service/Supplies	(\$2)	\$42,181	\$236,376	\$92,900
Loans Made	\$80,000	\$270,000	\$174,500	\$175,000
Capital Assets	\$0	\$0	\$135,661	\$0
Transfers-Out	\$0	\$488	\$168,476	\$0
Total Expenses	<u>\$79,998</u>	<u>\$328,756</u>	<u>\$721,277</u>	<u>\$275,350</u>
Ending Fund Balance	\$1,022,892	\$1,424,217	\$958,755	\$1,105,305

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND
GENERAL ACTIVITIES P/TA**

Activity

This fund accounts for various CDBG funds. Each individual grant is approved by the City Council at the time of acceptance.

FUND: 150

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			(\$66,838)	
Beginning Fund Balance	\$2,031,543	\$1,372,602	\$820,009	\$1,647,803
Revenues				
Grant Revenue	\$1,735,557	\$1,093,044	\$1,034,165	\$1,030,000
Loan Repayments	\$67,858	\$51,423	\$107,292	\$75,500
Other (incl interest)	\$0	\$26,306	\$77,615	\$39,000
Sale of Property	\$0	\$0	\$0	\$0
Transfers-In	\$303,667	\$207,207	\$1,615,218	\$0
Total Revenues	<u>\$2,107,082</u>	<u>\$1,377,980</u>	<u>\$2,834,290</u>	<u>\$1,144,500</u>
Expenses				
Salaries and Benefits		\$134,654	\$39,605	\$0
Grants - Loans/Rehab	\$1,814,278	\$634,971	\$736,452	\$1,062,000
Other (Loan Admin)	\$404,434	\$324,140	\$475,356	\$400,000
Capital Outlay	\$121,298	\$289,930	\$11,229	\$151,000
Community Grants	\$0	\$0	\$0	\$0
Transfers-Out	\$426,011	\$480,040	\$743,854	\$270,000
Total Expenses	<u>\$2,766,021</u>	<u>\$1,863,735</u>	<u>\$2,006,496</u>	<u>\$1,883,000</u>
Ending Fund Balance	\$1,372,602	\$886,847	\$1,647,803	\$909,304

**HOME
FIRST TIME HOME BUYER GRANT FUND**

Activity

This fund accounts for the First Time Home Buyer Grants awarded the City.

FUND: 149

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			(\$196,326)	
Beginning Fund Balance	\$675,241	\$508,627	\$431,598	\$446,176
Revenues				
Grant Revenue	\$3,240,224	\$2,373,701	\$227,731	\$250,000
Loan Repayments	\$45,897	\$35,484	\$38,570	\$1,938
Interest	\$0	\$10,308	\$7,541	\$0
Transfers-In	\$0	\$119,937	\$255,000	\$0
Total Revenues	<u>\$3,286,121</u>	<u>\$2,539,430</u>	<u>\$528,842</u>	<u>\$251,938</u>
Expenses				
Loans Made	\$3,213,648	\$2,273,034	\$415,784	\$225,000
Loan Administration	\$38,607	\$27,162	\$14,832	\$25,000
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$200,478	\$119,937	\$83,648	\$50,213
Total Expenses	<u>\$3,452,734</u>	<u>\$2,420,133</u>	<u>\$514,264</u>	<u>\$300,213</u>
 Ending Fund Balance	 \$508,627	 \$627,924	 \$446,176	 \$397,901

**CITY
HOUSING REHABILITATION/ECONOMIC DEVELOPMENT
REVOLVING LOAN FUND**

Activity

This fund accounts for repayment of loans to Low and Moderate Income Families. The funds received for payment are available to fund a variety of activities which benefit the City.

FUND: 450

DEPARTMENT: 8450

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actuals			(\$94,715)	
Beginning Fund Balance	\$981,394	\$977,467	\$627,386	\$640,472
Revenues				
Interest	\$3,188	\$59,734	\$15,809	\$15,900
Loan Repayments	\$92,414	\$92,121	\$54,944	\$54,900
Other	\$5,283	\$1,379	\$0	\$0
Transfers-In	\$0	\$0	\$7,353	\$0
Total Revenues	<u>\$100,885</u>	<u>\$153,234</u>	<u>\$78,106</u>	<u>\$70,800</u>
Expenses				
Community Development Loans	\$68,000	\$325,000	\$0	\$131,000
Service/Supplies	\$17,374	\$8,600	\$30,020	\$18,600
Transfers-Out	\$19,438	\$75,000	\$35,000	\$0
Total Expenses	<u>\$104,812</u>	<u>\$408,600</u>	<u>\$65,020</u>	<u>\$149,600</u>
Ending Fund Balance	\$977,467	\$722,101	\$640,472	\$561,672

**CDBG ECONOMIC DEVELOPMENT
REVOLVING LOAN FUND**

Activity

This fund accounts for funds received from CDBG Economic Development Grant which are authorized to be loaned to private enterprises according to the Re-Use Plan. These funds have been reclassified program income, July 1, 2014.

FUND: 451

DEPARTMENT: 84XX

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$66,614	\$5,328	(\$9,940) (\$5,809)	(\$5,810)
Revenues				
Interest	\$0	\$4,502	\$4,250	\$0
Loan Repayments	\$6,651	\$9,823	\$11,848	\$9,440
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$6,651</u>	<u>\$14,325</u>	<u>\$16,098</u>	<u>\$9,440</u>
Expenses				
Community Development Loans	\$0	\$0	\$0	\$0
Other (Loan Admin.)	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out (Admin)	\$67,937	\$15,522	\$16,099	\$3,630
Total Expenses	<u>\$67,937</u>	<u>\$15,522</u>	<u>\$16,099</u>	<u>\$3,630</u>
Ending Fund Balance	\$5,328	\$4,131	(\$5,810)	\$0

CAL HOME REVOLVING LOAN FUND

Activity

This fund accounts for Program Income from the Cal Home Revolving Loan Fund.

FUND: 454

DEPARTMENT: 8454

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$103,126	\$103,503	\$103,785	\$122,512
Revenues				
Interest	\$377	\$282	\$189	\$200
Loan Repayments	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$18,540	\$0
Total Revenues	\$377	\$282	\$18,729	\$200
Expenses				
Loans Made	\$0	\$0	\$2	\$60,000
Services/Supplies	\$0	\$0	\$0	\$0
Transfers-Out (Admin)	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$2	\$60,000
Ending Fund Balance	\$103,503	\$103,785	\$122,512	\$62,712

HOME REVOLVING LOAN FUND

Activity

This fund accounts Program Income from Home Loans.

FUND: 455

DEPARTMENT: 8455

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			\$1,499	
Beginning Fund Balance	\$73,449	\$48,686	\$146,271	\$45,916
Revenues				
Interest	\$52	\$18,321	\$173	\$40
Sale of Property	\$0	\$0	\$0	\$0
Loan Repayments/Payoffs	\$0	\$39,737	\$0	\$0
Transfers-In	\$50,366	\$45,542	\$144,269	\$0
Total Revenues	\$50,418	\$103,600	\$144,442	\$40
Expenses				
Other	\$50	\$1,500	\$0	\$0
Loans Made	\$65,137	\$0	\$0	\$0
Transfers-Out (Admin)	\$9,994	\$6,014	\$244,797	\$0
Total Expenses	\$75,181	\$7,514	\$244,797	\$0
 Ending Fund Balance	 \$48,686	 \$144,772	 \$45,916	 \$45,956

CITY REVOLVING LOAN FUND

Activity

This fund accounts for the City Revolving Loan Fund, including payment of principal and interest. These are city housing funds i.e. not State, Federal, or other grants.

FUND: 460

DEPARTMENT: 8XXX

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			(\$10,832)	
Beginning Fund Balance	\$266,240	\$255,736	\$250,318	\$127,255
Revenues				
Interest	\$922	\$4,607	\$337	\$170
Loan Repayments	(\$1,426)	\$0	\$5,120	\$0
Total Revenues	(\$504)	\$4,607	\$5,457	\$170
Expenses				
Services/Supplies	\$0	\$25	\$9,995	\$3,300
Loans Made	\$0	\$0	\$0	\$50,000
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$10,000	\$10,000	\$118,525	\$0
Total Expenses	\$10,000	\$10,025	\$128,520	\$53,300
 Ending Fund Balance	 \$255,736	 \$250,318	 \$127,255	 \$74,125

HOUSING REHAB. ASSISTANCE

Activity

This fund accounts for a Revolving Loan Fund created from Program Income.

FUND: 457

DEPARTMENT: 8457

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$957,440	\$1,078,038	\$0	\$0
Revenues				
Interest	\$9,069	\$2,046	\$0	\$0
Sale of Property	\$0	\$0	\$0	\$0
Loan Repayments/Payoffs	\$0	\$0	\$0	\$0
Transfers-In	\$381,716	\$143,171	\$0	\$0
Total Revenues	<u>\$390,785</u>	<u>\$145,217</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Other	\$187	\$0	\$0	\$0
Loans Made	\$0	\$0	\$0	\$0
Transfers-Out (Admin)	\$270,000	\$1,223,255	\$0	\$0
Total Expenses	<u>\$270,187</u>	<u>\$1,223,255</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$1,078,038	\$0	\$0	\$0

RDA REVOLVING LOAN FUND

Activity

This fund accounts for RDA Revolving Loan Fund.

FUND: 498

DEPARTMENT: 8448

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$736,154	\$748,314	\$5,615	\$59,574
Revenues				
Interest	\$2,711	\$4,806	\$1,179	\$2,900
Loan Repayments	\$9,449	\$6,764	\$52,780	\$23,000
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$12,160	\$11,570	\$53,959	\$25,900
Expenses				
Loans Made	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Charges by Other Gov't	\$0	\$754,269	\$0	\$0
Total Expenses	\$0	\$754,269	\$0	\$0
Ending Fund Balance	\$748,314	\$5,615	\$59,574	\$85,474

RDA HOUSING SET-ASIDE

Activity

This budget accounts for the expenses and revenues of the RDA's Low & Moderate Income Housing Set-Aside Funds. The RDA sets aside a minimum of 20% of all tax increments received for this purpose, as a requirement under California Redevelopment Law.

FUND: 199

DEPARTMENT: 9100/9101

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Resources				
Beginning Fund Balance	\$3,662,735	\$2,260,459	\$0	\$0
Revenues				
Tax Increment	\$771,308	\$0	\$0	\$0
Other Tax Revenues	\$573	\$0	\$0	\$0
Federal Grants (Blight)	\$14,982	\$0	\$0	\$0
Blight Removal Fees	\$922	\$0	\$0	\$0
Interest	\$13,100	\$0	\$0	\$0
Loan Payments	\$28,297	\$0	\$0	\$0
Sale of Property	\$280,000	\$0	\$0	\$0
Lease to Own	\$56,158	\$0	\$0	\$0
Other	\$16,283	\$0	\$0	\$0
Transfer-In	\$18,240	\$0	\$0	\$0
Total Revenues	\$1,199,863	\$0	\$0	\$0
Expenses				
Salaries/Benefits	\$34,433	\$0	\$0	\$0
Service/Supplies	\$128,316	\$2,062,586	\$0	\$0
Loans Made	\$1,317,424	\$0	\$0	\$0
Capital Outlay	\$29,643	\$0	\$0	\$0
Capital Outlay/Buildings/Land	\$0	\$0	\$0	\$0
Capital Outlay Sidewalks/Paygrd Eq.	\$0	\$0	\$0	\$0
Transfers-Out/Matches	\$0	\$0	\$0	\$0
Transfers-Out/Admin.	\$11,001	\$47,873	\$0	\$0
Transfers-Out	\$1,081,322	\$150,000	\$0	\$0
Total Expenses	\$2,602,139	\$2,260,459	\$0	\$0
Ending Fund Balance	\$2,260,459	\$0	\$0	\$0

RDA HOUSING

Activity

This budget accounts for the expenses and revenues of the RDA's Low & Moderate Income Housing Set-Aside Funds. The RDA sets aside a minimum of 20% of all tax increments received for this purpose, as a requirement under California Redevelopment Law.

FUND: 199

DEPARTMENT: 9100

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Resources				
Revenues				
Tax Increment	\$771,308	\$0	\$0	\$0
Other Tax Revenues	\$573	\$0	\$0	\$0
Interest	\$13,100	\$0	\$0	\$0
Loan Payments/Lease	\$28,297	\$0	\$0	\$0
Sale of Property	\$280,000	\$0	\$0	\$0
Lease/Own Payments	\$56,158	\$0	\$0	\$0
Other	\$16,283	\$0	\$0	\$0
Transfer-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$1,165,719</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Salaries/Benefits	\$14,734	\$0	\$0	\$0
Service/Supplies	\$87,198	\$2,056,394	\$0	\$0
Loans Made	\$1,317,424	\$0	\$0	\$0
Capital Outlay	\$29,430	\$0	\$0	\$0
Capital Outlay/Buildings/Land	\$0	\$0	\$0	\$0
Capital Outlay Sidewalks/Playgrd Eq.	\$0	\$0	\$0	\$0
Transfers-Out/Matches	\$0	\$0	\$0	\$0
Transfers-Out/Admin.	\$11,001	\$47,873	\$0	\$0
Transfers-Out	\$1,081,322	\$150,000	\$0	\$0
Total Expenses	<u>\$2,541,109</u>	<u>\$2,254,267</u>	<u>\$0</u>	<u>\$0</u>

RDA HOUSING BLIGHT

Activity

This budget accounts for the expenses and revenues of the RDA's Low & Moderate Income Housing Set-Aside Funds. The RDA sets aside a minimum of 20% of all tax increments received for this purpose, as a requirement under California Redevelopment Law.

FUND: 199

DEPARTMENT: 9101

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Resources				
Revenues				
Federal Grants (Blight)	\$14,982	\$0	\$0	\$0
Blight Removal Fees	\$922	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Transfer-In	\$18,240	\$0	\$0	\$0
Total Revenues	<u>\$34,144</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Salaries/Benefits	\$19,699	\$0	\$0	\$0
Service/Supplies	\$41,118	\$6,192	\$0	\$0
Capital Outlay	\$213	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$61,030</u>	<u>\$6,192</u>	<u>\$0</u>	<u>\$0</u>

74 SEWER BONDS

Activity

This fund is to account for Tax Assessments and expenditures for Sewer Bonds issued in 1974 for the purpose of building the Sewage Treatment Facility. These bonds were paid off in full January 1, 1999. This fund was to be closed out in fiscal year 1999-00, but continued to receive prior year property tax and interest. It was finally closed out in FY 2012-2013.

FUND: 210

DEPARTMENT: 6020

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$43,757	\$43,917	\$0	\$0
Revenues				
Tax Revenue	\$0	\$0	\$0	\$0
Interest	\$160	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	\$160	\$0	\$0	\$0
Expenses				
Principal Retirement	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Fiscal Agent Fees	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$43,917	\$0	\$0
Total Expenses	\$0	\$43,917	\$0	\$0
Ending Fund Balance	\$43,917	\$0	\$0	\$0

CITY DEBT SERVICE FUND

Activity

To account for activities related to paying the Debt Service on several City leases and the PERS Pension Bond.

FUND: 230
DEPARTMENT: 7799

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$112,334	(\$92,973)	(\$194,618)	(\$249,102)
Revenues				
PERS Bond Repayment	\$506,496	\$547,095	\$573,957	\$574,000
Transfers-In	\$30,000	\$70,000	\$68,000	\$65,000
Total Revenues	\$536,496	\$617,095	\$641,957	\$639,000
Expenses				
Principal/Interest/Fees	\$741,803	\$718,740	\$696,441	\$727,429
Transfer-Out	\$0	\$0	\$0	\$0
Total Expenses	\$741,803	\$718,740	\$696,441	\$727,429
Ending Fund Balance	(\$92,973)	(\$194,618)	(\$249,102)	(\$337,531)
DETAIL OF LEASES:				
Equipment Lease (5yrs last year 2012/13)	\$94,952	\$38,543	\$0	\$0
USDA Loan (25yrs)	\$34,435	\$44,873	\$44,764	\$44,695
Bond (17yrs)	\$608,199	\$631,914	\$646,950	\$675,342
Totals	\$737,586	\$715,330	\$691,714	\$720,037

EQUIPMENT REPLACEMENT FUND

Activity

This fund was to account for major purchases of replacement equipment for various departments within the City. This fund has been moved to an assigned General Fund reserve account which serves the same purpose.

FUND: 305

DEPARTMENT: 7700-7800

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			(\$36,730)	
Beginning Fund Balance	\$851,388	\$539,546	\$414,116	\$332,712
Revenues				
Interest	\$4,162	\$2,131	\$1,740	\$0
Grant Police Equip.	\$0	\$0	\$0	\$0
Transfers-In	\$19,000	\$19,000	\$0	\$0
Other Revenues	\$40,005	\$11,489	\$0	\$0
Total Revenues	\$63,166	\$32,620	\$1,740	\$0
Expenses				
Loans Made	\$12,762	\$13,728	\$2,127	\$0
Capital Outlay -	\$0	\$36,216	\$2,683	\$0
Capital Outlay - Parks and Trees	\$0	\$0	\$0	\$0
Capital Outlay - Police Equip.	\$188,229	\$0	\$0	\$0
Capital Outlay - Police Vehicles	\$84,999	\$0	\$0	\$0
Capital Outlay - Admin.	\$17,129	\$0	\$0	\$0
Capital Outlay - Non Dept.	\$16,302	\$0	\$0	\$0
Capital Outlay - Fire Equipment	\$35,588	\$0	\$0	\$0
Transfers-Out-City Debit Service Fund	\$20,000	\$71,376	\$78,334	\$332,712
Total Expenses	\$375,009	\$121,320	\$83,144	\$332,712
 Ending Fund Balance	 \$539,546	 \$450,846	 \$332,712	 (\$0)

**NEW CAPITAL EQUIPMENT/
SMALL PROJECTS FUND**

Activity

This fund is to account for major purchases of new equipment and small capital projects by various departments within the City. Resources have been moved to a designated general fund Capital replacement reserve.

FUND: 306

DEPARTMENT: 7850-57

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Adopted
Resources				
Beginning Fund Balance	\$35,658	\$28,641	\$28,641	\$28,641
Revenues				
Interest	\$43	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$43</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Capital Outlay (Equip. & Sm Projects)	\$6,973	\$0	\$0	\$0
Transfers-Out	\$87	\$0	\$0	\$28,641
Total Expenses	<u>\$7,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,641</u>
Ending Fund Balance	\$28,641	\$28,641	\$28,641	\$0

CAPITAL PROJECTS FUND

Activity

To account for capital projects for the City's infrastructure funded by RDA or other funds. Resources have been moved to a designated general fund Capital replacement reserve.

FUND: 307

DEPARTMENT: XXXX

	2011-12 Actual	2012-13 Actual	2013-14 Prelim. Close	2014-15 August Rev.
Resources				
Adjust to actuals			\$7,015	
Beginning Fund Balance	\$95,868	\$407,534	\$454,052	\$438,701
Revenues				
Federal Grants	\$416,283	\$171,210	\$30,230	\$0
State Grants	\$0	\$0	\$26,468	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Other Donation	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$416,283	\$171,210	\$56,698	\$0
Expenses				
Services/Supplies	\$0	\$0	\$790	\$0
Capital Projects	\$101,662	\$131,707	\$71,259	\$0
Transfers-Out	\$2,956	\$0	\$0	\$438,701
Total Expenses	\$104,618	\$131,707	\$72,049	\$438,701
 Ending Fund Balance	 \$407,534	 \$447,037	 \$438,701	 \$0

**BUILDING / FACILITIES CAPITAL
IMPROVEMENT FUND**

Activity

This fund's purpose was to account for major renovations and repairs to City Buildings and Facilities. It has not been in use since FY 2013. These balance is to be transferred to the General Fund reserve and assigned to Capital Asset Reserve account.

FUND: 320

DEPARTMENT: 9605

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$61,701	\$28,459	\$28,384	\$28,384
Revenues				
Interest	\$0	\$0	\$0	\$0
Bldg/Fac Cap Imprv Bond/Loan Procd	\$264,177	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$264,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Municipal Auditorium	\$22,099	\$0	\$0	\$0
City Hall Expansion	\$243,140	\$0	\$0	\$0
Chinese Temple	\$32,178	\$0	\$0	\$0
Capital Outlay	\$0	\$75	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$28,384
Total Expenses	<u>\$297,418</u>	<u>\$75</u>	<u>\$0</u>	<u>\$28,384</u>
Ending Fund Balance	\$28,459	\$28,384	\$28,384	\$0

UNEMPLOYMENT SELF-INSURANCE FUND

Activity

This Fund accounts for Unemployment Insurance for which the City is self-insured. The balance is adequate to pay twice the amount of the highest claims expense in the last three years.

FUND: 552

DEPARTMENT: 7352

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Adopted
Resources				
Adjustment to Actuals			\$44,259	
Beginning Balance	\$13,569	\$44,088	\$76,687	\$87,527
Revenues				
Interest	\$93	\$172	\$100	\$100
Self-Insurance Premiums	\$48,088	\$46,102	\$31,240	\$31,240
Total Revenues	<u>\$48,181</u>	<u>\$46,274</u>	<u>\$31,340</u>	<u>\$31,340</u>
Expenses				
Claims Expense	\$17,663	\$13,674	\$20,500	\$18,208
Transfers-Out to General Fund	\$0	\$0	\$0	\$56,400
Total Expenses	<u>\$17,663</u>	<u>\$13,674</u>	<u>\$20,500</u>	<u>\$74,608</u>
Ending Balance	\$44,088	\$76,688	\$87,527	\$44,260

VISION SERVICE SELF-INSURANCE FUND

Activity

This Fund accounts for the City's self-insured Vision Service Plan. Excess profits over and above what is needed on an ongoing basis belong to the City's General Fund.

FUND: 555

DEPARTMENT: 7355

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Working Capital Balance	\$132,712	\$149,344	\$133,131	\$119,872
Revenues				
Interest	\$521	\$390	\$126	\$0
Self-Insurance Premiums	\$45,236	\$44,831	\$44,664	\$45,000
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>\$45,757</u>	<u>\$45,221</u>	<u>\$44,790</u>	<u>\$45,000</u>
Expenses				
Claims Expense	\$29,126	\$28,910	\$23,048	\$26,986
Transfers-Out to General Fund	\$0	\$34,315	\$35,001	\$65,000
Total Expenses	<u>\$29,126</u>	<u>\$63,225</u>	<u>\$58,049</u>	<u>\$91,986</u>
Ending Working Capital Balance	\$149,344	\$131,340	\$119,872	\$72,887

STORES REVOLVING FUND

Activity

This fund accounts for the cost of office and computer supplies, postage and copier machine operation which are shared by a number of City Departments. The fund is reimbursed based upon each department's share of the cost.

FUND: 520

DEPARTMENT: 7410/7411/7412

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Adjust to Actual			\$948	
Beginning Working Capital Balance	\$66,605	\$68,531	\$60,828	\$67,911
 Revenues				
Revenues and Transfers-In				
Reimbursements:				
Total Dept. 7410	\$7,929	\$4,697	\$7,083	\$0
Total Dept. 7411	\$16,830	\$15,203	\$12,538	\$14,800
Total Dept. 7412	\$22,050	\$17,500	\$21,609	\$22,000
Total Departments Revenues	\$46,809	\$37,400	\$41,230	\$36,800
 Expenses				
Total Dept. 7410	\$670	\$2,050	\$0 #	\$0
Total Dept. 7411	\$16,183	\$15,203	\$12,538 #	\$12,600
Total Dept. 7412	\$28,030	\$28,798	\$21,609 #	\$22,000
Transfer Out				\$35,000
Total Expenses	\$44,883	\$46,051	\$34,147	\$69,600
 Ending Working Capital Balance	 \$68,531	 \$59,880	 \$67,911	 \$35,111

STORES REVOLVING FUND OFFICE SUPPLIES

Activity

This fund is to account for Office Supplies Operations which is shared by all departments located at City Hall.

FUND: 520

DEPARTMENT: 7410

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Revenues				
Sale of Office Supplies	\$7,929	\$4,697	\$7,083	\$0
Total Revenues	\$7,929	\$4,697	\$7,083	\$0
Expenses				
Supplies	\$670	\$2,050	\$0	\$0
Transfers-Out to General Fund	\$0	\$0	\$0	\$0
Total Expenses	\$670	\$2,050	\$0	\$0

STORES REVOLVING FUND POSTAGE

Activity

This fund is to account for Postage Operations which is shared by all departments located at City Hall.

FUND: 520

DEPARTMENT: 7411

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Revenues				
Sale of Postage	<u>\$16,830</u>	<u>\$15,203</u>	<u>\$12,538</u>	<u>\$14,800</u>
Total Revenues	\$16,830	\$15,203	\$12,538	\$14,800
Expenses				
Postage	\$12,832	\$12,143	\$9,562	\$9,600
Postage Machine Rental	\$3,352	\$3,060	\$2,976	\$3,000
Other Supplies/Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenses	\$16,183	\$15,203	\$12,538	\$12,600

STORES REVOLVING FUND COPY MACHINE OPERATIONS

Activity

This fund is to account for Copy Machine Operations which is shared by all departments located at City Hall.

FUND: 520

DEPARTMENT: 7412

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Revenues				
Sale of Copies	\$22,050	\$17,500	\$21,609	\$22,000
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$22,050	\$17,500	\$21,609	\$22,000
Expenses				
Services/Supplies	\$11,009	\$17,679	\$13,728	\$14,000
Lease Payments Copier	\$17,021	\$11,119	\$7,881	\$8,000
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$28,030	\$28,798	\$21,609	\$22,000

CONTINGENCY FUND

Activity

This fund's purpose is to provide for urgent unanticipated expenditures.

FUND: 165

DEPARTMENT: 7420

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$226,864	\$1,217,890	\$346,621	\$275,570
Revenues				
Other	\$0	\$0	\$0	\$0
Transfers-In	\$1,000,000	\$0	\$0	\$44,000
Total Revenues	\$1,000,000	\$0	\$0	\$44,000
Expenses				
Contingencies	\$4,877	0	\$75,000	\$0
Property Acquisition		\$871,269	-\$3,949	\$0
Equipment	\$4,098	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$8,974	\$871,269	\$71,051	\$0
Ending Fund Balance	\$1,217,890	\$346,621	\$275,570	\$319,570
Goal Contingency 2.5% of Expend				\$319,208

**GENERAL FUND RESERVES
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

Projected Year End Balance FY 2015	\$4,902,294	
Reserves		
Accrued Leave / Retiree Premium Reserve	\$247,572	
General Liability Reserve	\$60,500	
Capital Asset Reserve	\$2,425,718	
Unassigned Reserve	\$800,000	
Fee Waiver Reserve	\$13,000	
Reserve for Encumbrances	\$ 250,000	Est
Reserve for Petty Cash	\$ 1,300	Est
Reserve for Future Payrolls	\$ 56,889	Est
Reserve for Chinese Temple	\$ 23,455	Prior Yer
Short Term Loans to Other Funds	\$ 337,531	
Reserve for L/T Acct. Receiv.	\$ -	
Subtotal Reserves	\$4,215,966	
 Undesignated Fund Balance	 \$686,328	

Goals

\$3,438,216.56 Estimated Goal for Capital Replacement Reserve 71%

**SUMMARY OF CHANGE IN FUND BALANCES
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

Fund:	Fund #	Beginning Fund Balance	Revenues & Sources Revenues	Expenses & Uses Expenditure	Ending Fund Balance
General Fund	001	\$4,051,358	\$13,619,262	\$12,768,326	\$4,902,294
Special Revenue Funds					
Community Promotion	100	\$36,454	\$57,200	\$57,200	\$36,454
Sewer Collections & Maintenance	101	\$3,025,789	\$3,016,197	\$3,056,271	\$2,985,716
Sewer Connection Fund	104	\$861,306	\$40,500	\$100	\$901,705
Drainage Impact Fees	105	\$494,577	\$2,470	\$200,000	\$297,047
Parks Development Fees	106	\$16,620	\$16,620	\$3,500	\$29,741
Thermalito Traffic Impact Fees	107	\$149,962	\$200	\$2,000	\$148,162
Traffic Impact Fees	108	\$784,372	\$108,610	\$25,500	\$867,481
Drainage Impact Fees City Wide	109	\$506,348	\$29,440	\$5,600	\$530,189
Local Transportation	111	\$41,476	\$50	\$0	\$41,526
Gas Tax RSTP Fund	112	\$754,091	\$54,182	\$464,000	\$344,273
Canine Donations	113	\$4,400	\$8,800	\$8,500	\$4,700
Technology Fee Fund	116	\$22,904	\$35,030	\$1,200	\$56,733
Recycling Fund	119	\$55,898	\$14,750	\$42,400	\$28,248
Special Gas Tax	120	\$17,372	\$96,100	\$113,300	\$173
Special Gas Tax	125	\$11,963	\$64,210	\$76,173	\$0
Special Gas Tax	127	\$35,400	\$242,330	\$242,330	\$35,400
Airport Improvement	130	\$171,063	\$509,400	\$596,699	\$83,764
Asset Seizure	155	\$32,741	\$40	\$0	\$32,781
Public Safety Augmentation	156	\$113,941	\$92,000	\$128,000	\$77,942
Police Supplemental Law Enforcement	157	\$10,201	\$80,330	\$90,531	\$0
Law Enforcement Grants	158	\$231,752	\$32,050	\$257,550	\$6,252
Law Enforcement Impact Fees	159	\$49,363	\$2,830	\$0	\$52,193
Fire Suppression Impact Fees	163	\$15,192	\$900	\$0	\$16,093
Contingency	165	\$275,570	\$44,000	\$0	\$319,570
Grants/Fire Fund	166	\$47,493	\$711,802	\$711,802	\$47,493
General Government Dev. Impact Fees	169	(\$2,489)	\$2,789	\$0	\$300
Oroville Public Finance Authority	180	\$1,119,996	\$1,400,475	\$1,400,475	\$1,119,996
Landscape/Lighting Maintenance Districts	184	\$17,488	\$37,333	\$38,707	\$16,114
Benefit Assessment Districts	185	\$60,332	\$1,120	\$2,139	\$59,313
Westside Public Safety Facility 2006-1	186	\$222,303	\$35,302	\$623	\$256,983
Public Safety Services 2006-2	187	\$222,472	\$35,396	\$622	\$257,246
Supplemental Benefit Fund	190	\$266,577	\$200,150	\$200,150	\$266,577
RDA / Successor Agency	198	\$178,025	\$2,187,928	\$2,181,328	\$184,625
Manufacturing Development Center	440	(\$674)	\$18,000	\$17,326	\$0
RDA Revolving Loan Fund	498	\$59,574	\$25,900	\$0	\$85,474
Plan Retention Fund	705	\$19,243	\$1,949	\$10	\$21,182
Annexation	710	\$37,373	\$40	\$37,000	\$413
Subtotal		\$14,017,827	\$22,825,685	\$22,729,362	\$14,114,151

Summary of Change In Fund Balances 2014-2015
(Continued)

Fund:	Fund #	Beginning Fund Balance	Revenues & Sources Adopted	Expenses & Uses Adopted	Ending Fund Balance
Business Assistance/Housing Dev.					
Housing Administration	140	\$7,881	\$511,712	\$508,081	\$11,511
Housing Program Fund	141	\$958,755	\$421,900	\$275,350	\$1,105,305
First Time Home Buyer Grant	149	\$446,176	\$251,938	\$300,213	\$397,901
Community Dev. Block Grants	150	\$1,647,803	\$1,144,500	\$1,883,000	\$909,304
CDBG Grant	151	(\$86,916)	\$711,000	\$486,299	\$137,785
Planning Grants	160	\$44,517	\$38,800	\$44,517	\$38,800
RDA Housing Set-aside	199	\$0	\$0	\$0	\$0
Housing Rehabilitation (CDBG)	450	\$640,472	\$70,800	\$149,600	\$561,672
Economic Development (EDBG)	451	(\$5,810)	\$9,440	\$3,630	\$0
Housing Program Income	453	\$1,425,195	\$513,732	\$508,081	\$1,430,845
Cal Home Revolving Loan Fund	454	\$122,512	\$200	\$60,000	\$62,712
Home Revolving Loan Fund	455	\$45,916	\$40	\$0	\$45,956
City Revolving Loan	460	\$127,255	\$170	\$53,300	\$74,125
Debt Service					
"74" Sewer Bonds	210	\$0	\$0	\$0	\$0
City Debt Service Fund	230	(\$249,102)	\$639,000	\$727,429	(\$337,531)
OAD 1993-1 Debt Service	276	\$118,378	\$0	\$4,532	\$113,846
OPFA Redemption Fund	280	\$13,912	\$0	\$0	\$13,912
Capital Projects					
Equipment Replacement	305	\$332,712	\$0	\$332,712	(\$0)
Capital Equipment	306	\$28,641	\$0	\$28,641	\$0
Capital Projects	307	\$438,701	\$0	\$438,701	\$0
Bldg/Facilities Capital Improv. Fund	320	\$28,384	\$0	\$28,384	\$0
RDA Bond Fund Projects	395	\$2,744,997	\$1,904	\$0	\$2,746,901
RDA Capital Projects Funds	396	\$359,897	\$390	\$0	\$360,287
RDA Bond Fund Projects	397	\$100,499	\$0	\$0	\$100,499
Enterprise Funds					
Local Transit Enterprise Fund	410	\$257,154	\$560,870	\$541,700	\$276,323
Internal Service Funds					
Stores Revolving	520	\$67,911	\$36,800	\$69,600	\$35,111
Vehicle Maintenance	540	\$0	\$552,213	\$493,149	\$59,064
Workers' Compensation (Self-Funded)	550	\$582,758	\$324,437	\$679,230	\$227,964
Unemployment Self-Insurance	552	\$87,527	\$31,340	\$74,608	\$44,260
Self-Insurance Vision Plan	555	\$119,872	\$45,000	\$91,986	\$72,887
Subtotal		\$10,405,996	\$5,866,186	\$7,782,742	\$8,489,440
Total		\$24,423,824	\$28,691,872	\$30,512,104	\$22,603,591

**SUMMARY OF TRANSFERS
FISCAL YEAR 2014 - 2015**

Fund	Account #	Transfer-In	Transfer-Out
Special Aviation Fund	440-9000-8600		\$14,977
Sewer Fund	101-4959-4000	\$14,977	
Community Promotions	100-4959-7000	\$51,000	
General Fund	001-9000-1700		\$51,000
Law Enforcement Grant Fund	158-9000-7400		\$257,550
General Fund - Police Support	001-4959-2500	\$257,550	
Successor Agency	198-9000-9000	\$190,000	
Non Departmental	001-4959-7200		\$190,000
Special Aviation Fund	130-9000-3500		\$94,000
General Fund - Cost Allocation	001-4959-7200	\$94,000	
Supplemental Law Enforcement Services	157-9050-7400		\$90,531
General Fund - Police Support	001-4959-2500	\$90,531	
Public Safety Augmentation	156-9050-7400		\$128,000
General Fund - Police Support	001-4959-2500	\$128,000	
Fire Grants	166-9000-2010		\$0
General Fund - Fire Support	001-4959-2000	\$0	
Recycling Fund	119-9010-1995		\$22,869
Economic Development Block Grant Fund	151-9010-8000		\$165,000
First Time Home Buyer	149-9010-8000		\$50,213
Housing Fund	141-9010-8910		\$0
CDBG Housing Revolving Loan	450-9000-8450		\$0
CALHOME Revolving	454-9000-XXXX		\$0
Home Revolving Loan Fund	455-4959-8455		\$0
City RLF	460-9010-8460		\$0
CDBG Fund	150-9010-8xxx		\$270,000
Housing Program Income Account	453-4959-8453	\$508,082	\$0
Housing Administration - Salary and Admin Reimb.	140-4959-8900	\$511,712	\$508,081
Housing Support to General Fund	140-9XXX-XXXX		\$94,000
Economic Development RLF	451-9000-84xx		\$3,630
General Fund From Housing Support	001-4959-7200	\$94,000	
Sewer Fund	101-9000-4000		\$357,172
General Fund - Cost Allocation	001-4959-7200	\$159,172	
General Fund - Planning and Dev Services	001-4959-1600	\$95,000	
General Fund Public Works	001-4959-3000	\$103,000	
Gas Tax 120	120-9000-7400		\$113,000
Gas Tax 125	125-9000-7400		\$75,803
Gas Tax 127	127-9000-7400		\$242,130
Streets	001-4959-3100	\$430,933	
OPFA	180-9000-1800		\$1,400,475
OPFA 92 Redemption - Bond Payments	280-4959-1810	\$1,400,475	
General Fund	001-4959-1500	\$4,532	
OAD 1993-1 Debt Service Fund	276-9000-6760		\$4,532
Capital Projects Fund	307-9000-XXXX		\$438,701
New Capital Equipment Small Projects Fund	306 9000-7850		\$28,641
Equipment Replacement Fund	305-9000-7700		\$332,712
Building Facil Capital Fund	320-9000-XXXX		\$28,384
General Fund	001-4959-7200	\$828,437	
Stores Revolving Fund	520-9000-XXXX		\$35,000
General Fund	001-4959-7200	\$35,000	
General Fund	001-4959-7200	\$56,400	
Unemployment Fund	552-9000-7532		\$56,400
Vision Fund	555-9000-7355		\$65,000
General Fund	001-4959-7200	\$65,000	
Workers Compensation	550-7300-9000		\$315,000
General Fund Overage From Workers Comp Fund	001-4959-7200	\$315,000	
Contingency Fund	165-4959-7420	\$44,000	
General Fund	001-4959-7200		\$44,000
		<hr/>	<hr/>
Subtotal Transfers		\$5,461,823	\$5,461,823



CALIFORNIA WATER SERVICE COMPANY

1720 NORTH FIRST STREET • SAN JOSE, CA 95112-4598
(408) 367-8200

City of Oroville
AUG 01 2014
Administration

July 25, 2014

The Honorable Mayor and Members of the City Council
City of Chico
P.O. Box 3420
Chico CA 95927

Re: Notification of 1,2,3-trichloropropane (TCP) in Cal Water's Chico's water system

Dear Mayor and Members of City Council:

In 2004, we began notifying you annually regarding a water well in our Chico system containing 1,2,3-trichloropropane (TCP) in excess of the California Department of Public Health's (CDPH) Notification Level. The purpose of this letter is to update you on the current levels of TCP in our wells, water quality standards for TCP, and our efforts to monitor for the contaminant.

TCP is an impurity in soil fumigants widely used in California agriculture from the 1950s through the 1980s, and now poses a significant threat to groundwater quality. TCP is regarded by the state of California and the U.S. Environmental Protection Agency (USEPA) as a probable human carcinogen.

In 1999, CDPH established a TCP Notification Level for water systems of 5 parts per trillion (ppt). A Notification Level is a non-regulatory advisory level for unregulated contaminants. Currently, only one well contains TCP at levels that exceed the Notification Level. The sample results during 2013 for well 22-01 ranged from non-detection to 7 ppt, with an average of non-detection.

The only action required at this time when a Notification Level is exceeded is notification of the water agency's governing body; no operational changes on our part are required. However, the state has now adopted a peer-reviewed Public Health Goal, which is defined as the level of a contaminant in drinking water that is considered to pose no significant health risk to people ingesting the water on a daily basis, of 0.7 ppt for TCP. CDPH is also developing a draft-enforceable Maximum Contaminant Level for TCP.

We are actively monitoring water quality at the well where TCP has been detected and studying treatment and other mitigation options, including taking certain wells out of service. When a well is taken out of service, some customers could experience

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Mayor and City Council
July 17, 2014

lower water pressure during peak demand periods. Should it ever become necessary to take wells out of service, we would make every effort to utilize other sources of supply to mitigate the impact on water pressure.

Additionally, Cal Water has initiated litigation to recover TCP response costs from responsible parties. We will keep you updated of any new developments.

If you have any questions, please jgraham@calwater.com, or at (530) 893-6381.

Sincerely,

A handwritten signature in black ink, appearing to read "Sophie James". The signature is written in a cursive, flowing style.

Sophie James
Acting Director of Water Quality

Cc: Pete Bonacich, Acting District Manager
Reese Crenshaw, California Department of Public Health
Mark Orme, City Manager, City of Chico
Larry Wahl, Butte County Supervisor
Maureen Kirk, Butte County Supervisor
Paul Gosselin, Director, Butte County Water Resources
Brad Banner, Butte County Department of Public Health
Raminder Kahlon, California Public Utilities Commission



CALIFORNIA WATER SERVICE COMPANY

1905 HIGH STREET • OROVILLE, CA 95965-4938

(530) 533-4034 • FAX (530) 533-4085

August 6, 2014

Randy Murphy
City Administrator
City of Oroville
1735 Montgomery Street
Oroville, CA 95965

City of Oroville
AUG 17 2014
Administration

Dear Randy:

I have some exciting news to share with you. As part of our ongoing commitment to our customers and the communities we serve, California Water Service Company (Cal Water) is launching two new programs: a customer grant program and a college scholarship program. Both programs are funded by contributions from Cal Water's shareholders, not by ratepayers.

The Cal Water Cares Grant Program is designed to assist customers who are having difficulty paying their water utility bill because of an economic or other unique hardship, such as the loss of a job. Eligible Cal Water single-family, residential customers will be able to receive a grant of up to \$200 once every 12 months. Upon approval, the grant funds would be applied to the customer's account balance. Cal Water has partnered with Dollar Energy Fund, a not-for-profit organization that administers one of the largest hardships funds in the country, to manage the program. Additionally, we are partnering with local non-profit organizations that will serve as intake locations for our customers and assist them with the application process. This new program builds upon our existing efforts to assist our customers, including our Low-Income Rate Assistance program that provides eligible customers with a discount on their monthly water utility bill. Most notably, we believe that Cal Water is the first water utility regulated by the California Public Utilities Commission to offer such a grant program.

The Cal Water Cares Scholarship Program will assist students residing within our service areas who plan to continue their education in college or vocational school programs. Scholarships will be offered each year for full-time study at an accredited institution of the student's choice. Two top awards of \$10,000 each will be granted to students demonstrating financial need. One of the top awards will be based on academic achievement. The second top award will be based on community service. All other awards will range from \$1,000 to \$5,000 each, depending on financial need. Cal Water has partnered with Scholarship Management Services, the nation's largest manager of scholarship programs, to administer the program. As with the grant program, we believe that Cal Water is the first water utility regulated by the California Public Utilities Commission to offer such a program.

We are excited about these programs and believe that they will be uniquely beneficial to our customers. Please feel free to call me at 530-533-4034 if you would like any additional information about these programs.

Respectfully,

Toni Ruggle
District Manager
Oroville District