



## **OROVILLE CITY COUNCIL**

Council Chambers  
1735 Montgomery Street  
Regular Meeting

**NOVEMBER 4, 2014**  
**CLOSED SESSION 5:00 P.M.**  
**OPEN SESSION 6:00 P.M.**  
**AGENDA**

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

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### **CLOSED SESSION (5:00 P.M.)**

#### **ROLL CALL**

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

### **CONVENE TO CLOSED SESSION (ITEMS LISTED ON PAGE NO. 4)**

### **RECONVENE TO OPEN SESSION**

### **OPEN SESSION (6:00 P.M.)**

#### **PLEDGE OF ALLEGIANCE**

### **PROCLAMATION / PRESENTATION**

A Presentation from the *California Peace Officers* relating to *Standards and Training*.

### **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.

## **CONSENT CALENDAR**

1. **APPROVAL OF THE MINUTES OF THE OCTOBER 21, 2014 REGULAR MEETING OF THE OROVILLE CITY COUNCIL** – minutes attached
2. **SIDE LETTER TO THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF OROVILLE AND THE OROVILLE POLICE OFFICERS' ASSOCIATION - SWORN UNIT** - staff report

The Council may consider a Side Letter to the Memorandum of Understanding between the City of Oroville and the Oroville Police Officers' Association - Sworn Unit, relating to Article 13.9 – Shift Schedule and Rotation. **(Randy Murphy, City Administrator and Liz Ehrenstrom, Human Resource Analyst II)**

Council Action Requested: **Adopt Resolution No. 8289 - A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A SIDE LETTER TO THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF OROVILLE AND THE OROVILLE POLICE OFFICERS' ASSOCIATION - SWORN UNIT – (Agreement No. 1447-10).**

**PUBLIC HEARINGS** - None

## **REGULAR BUSINESS**

3. **EMPLOYMENT AGREEMENT FOR FINANCE DIRECTOR POSITION** – staff report

The Council may consider an Employment Agreement between the City of Oroville and Ruth Wright for the position of for the Finance Director. **(Randy Murphy, City Administrator)**

Council Action Requested: **Adopt Resolution No. 8290 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN EMPLOYMENT AGREEMENT BETWEEN THE CITY OF OROVILLE AND RUTH WRIGHT FOR THE POSITION OF FINANCE DIRECTOR – (Agreement No. 3093).**

4. **AMENDMENT TO STANDARD INTERAGENCY AGREEMENT WITH REGIONAL GOVERNMENT SERVICES** – staff report

The Council may consider an amendment to the Standard Interagency Agreement (Agreement) with Regional Government Services (RGS), in the amount of \$43,000 for transition support and finance project management services.

Council Action Requested: **Adopt Resolution No. 8291 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR TO EXECUTE AN AMENDMENT TO THE STANDARD INTERAGENCY AGREEMENT WITH REGIONAL GOVERNMENT SERVICES, IN THE AMOUNT OF \$43,000 FOR TRANSITION SUPPORT AND FINANCE PROJECT MANAGEMENT SERVICES, AS NEEDED – (Agreement No. 3065-1).**

5. **15<sup>TH</sup> ANNUAL ECONOMIC FORECAST CONFERENCE SPONSORSHIP** – staff report

The Council may consider sponsoring the 15<sup>th</sup> Annual Economic Forecast Conference. **(Rick Farley, Enterprise Zone and Business Assistance Coordinator)**

Council Action Requested: **Approve either the \$1,000 “Bronze” level sponsorship or a \$5,000 “Silver” level sponsorship in support of the 15<sup>th</sup> Annual Economic Forecast Conference to be held January 22, 2015.**

**6. ECONOMIC DEVELOPMENT INCENTIVES – OLD HICKORY SHEDS - staff report**

The Council may provide staff direction regarding potential economic development incentives for Old Hickory Sheds. **(Randy Murphy, City Administrator)**

Council Action Requested: **Provide direction, as necessary.**

**7. FINAL FISCAL YEAR 2014/2015 BUDGET - staff report**

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

Council Action Requested: **Adopt Resolution No. 8292 – A RESOLUTION OF THE OROVILLE CITY COUNCIL ADOPTING THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4, 2014.**

**SUCCESSOR AGENCY**

**8. AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT WITH ROSENOW SPEVACEK GROUP, INC – staff report**

The Commission may consider an amendment to the Professional Services Agreement with Rosenow Spevacek Group, Inc., for an amount not to exceed \$15,000, for technical services relating to the implementation of AB1x 26 and AB 1484. **(Rick Farley, Enterprise Zone and Business Assistance Coordinator)**

Commission Action Requested: **Adopt Resolution No. 14-06 – A RESOLUTION OF THE SUCCESSOR AGENCY OF THE FORMER OROVILLE REDEVELOPMENT AGENCY OF THE CITY OF OROVILLE AUTHORIZING AND DIRECTING THE CHAIRPERSON TO EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH ROSENOW SPEVACEK GROUP, INC., IN AN AMOUNT NOT TO EXCEED \$15000, TO PROVIDE TECHNICAL SERVICES FOR IMPLEMENTATING AB1X 26 AND AB 1484 – (Agreement No. 12-01-02).**

**MAYOR/ COUNCIL REPORTS**

**COUNCIL ANNOUNCEMENTS/COMMITTEE REPORTS** (A verbal report may be given regarding any committee meetings attended.)

**CITY ADMINISTRATOR/ ADMINISTRATION REPORTS**

- Finance Department – activity report

## **CORRESPONDENCE**

- Downtown Oroville Riverfront District, received October 17, 2014
- Freda Flint, received October 22, 2014
- California Health Collaborative, receive October 23, 2014
- American Lung Association, received October 30, 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.

## **CLOSED SESSION**

The Council will hold a Closed Session on the following:

1. Pursuant to Government Code section 54957.6, the Council will meet with Labor Negotiators and City Attorney to discuss labor negotiations for the following represented groups: Oroville Police Officers' Association and Oroville Fire Fighters' Association.
2. Pursuant to Government Code Section 54957(b), the Council will meet with Labor Negotiators and City Attorney to consider the appointment, employment, evaluation of performance, discipline, and/or dismissal of a public employee related to the following position: Director of Finance.
3. Pursuant to Government Code Section 54957(b), the Council will meet with Labor Negotiators and City Attorney to consider the appointment, employment, evaluation of performance, discipline, and/or dismissal of a public employee related to the following position: Assistant City Administrator.
4. Pursuant to Government Code section 54956.9(a), the Council will meet with the City Administrator, Director of Community Development, and City Attorney relating to existing litigation: Americanwest Bank v. Oroville Economic and Community Development Corp., et al., Butte County Superior Court, Case No. 161808.
5. Pursuant to Government Code section 54956.9(b), the Council will meet with the City Administrator and the City Attorney regarding potential litigation – two cases.

## **ADJOURNMENT**

The meeting will be adjourned. A regular meeting of the Oroville City Council will be held on Tuesday, November 18, 2014 at 5:00 p.m.

*Accommodating Those Individuals with Special Needs* – In compliance with the Americans with Disabilities Act, the City of Oroville encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, please contact the City Clerk at (530) 538-2535, well in advance of the regular meeting you wish to attend, so that we may make every reasonable effort to accommodate you. Documents distributed for public session items, less than 72 hours prior to meeting, are available for public inspection at City Hall, 1735 Montgomery Street, Oroville, California.

**CITY COUNCIL MEETING MINUTES  
OCTOBER 21, 2014 – 5:00 P.M.**

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The agenda for the October 21, 2014 regular meeting of the Oroville City Council was posted on the bulletin board at the front of City Hall and on the City of Oroville's website located at [www.cityoforoville.org](http://www.cityoforoville.org) on Friday, October 17, 2014, at 2:34 p.m.

The October 21, 2014 regular meeting of the Oroville City Council was called to order by Mayor Dahlmeier at 5:10 p.m.

**ROLL CALL**

Present: Council Members Andoe, Berry, Bunker, Pittman, Simpson, Vice Mayor Wilcox,  
Mayor Dahlmeier  
Absent: None

**Staff Present:**

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Randy Murphy, City Administrator  
Bill LaGrone, Director of Public Safety  
Donald Rust, Director of Community Development  
Glenn Lazof, Interim Director of Finance  
Rick Walls, Interim City Engineer

Scott Huber, City Attorney  
Karolyn Fairbanks, City Treasurer  
Jamie Hayes, Assistant City Clerk  
Luis Topete, Associate Planner  
Allen Byers, Asst. Police Chief

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**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mayor Dahlmeier, with assistance from Xavier Goeds.

**PROCLAMATION / PRESENTATION**

Mayor Dahlmeier presented Steve Vandervort & Connie Parks with a New Business Acknowledgement and Welcome to Oroville for Miner's Alley Brewing Company.

Mayor Dahlmeier presented Kari Wallace with a New Business Acknowledgement and Welcome to Oroville for Reclaimed Dreams.

Mayor Dahlmeier presented Terry Ray with a New Business Acknowledgement and Welcome to Oroville for T & C Roadside Service.

Mayor Dahlmeier presented Certificates of Appreciation to Roger Barrett and Erik Barrett relating to the Restoration of the City's 1922 Buick Touring Car.

Mayor Dahlmeier presented Susan Huckanen, Butte County Office of Education, with a Proclamation recognizing the Month of October 2014 as National Bullying Prevention Month.

The Oroville Kiwanis Club/Key Club members, Jasmine Saephan, Xavier Goeds and Carlos Ramirez, gave a presentation relating to the Donation of \$300 for the purchase of bicycle helmets

for community children.

Audrey Taylor, Chabin Concepts, Greg Romsdal, Graphic Packaging International, Mike Phulps, Metal Works, and Bill Gaines, Transfer Flow, gave a presentation relating to the North State Grow Manufacturing Roundtable & Expo. A special recognition was made for the Las Plumas High School Robotics Team for receiving the Best of Show Award.

**RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON AGENDA ITEMS**

- |                                   |                           |
|-----------------------------------|---------------------------|
| Reverend Steve Terry – Item No. 4 | Tom Tenorio – Item No. 4  |
| Donna Heller – Item No. 5         | Tim Heller – Item No. 5   |
| David Engeldeil – Item No. 5      | April Heller – Item No. 5 |
| Tasha Levinson – Item No. 5       | Korey Honea – Item No. 5  |
| Shelton Chavan – Item No. 6       |                           |

**CONSENT CALENDAR**

A motion was made by Council Member Bunker, seconded by Council Member Pittman, to approve the following Consent Calendar, with exception to Item No. 4:

- 1. APPROVAL OF THE MINUTES OF THE OCTOBER 7, 2014 REGULAR MEETING OF THE OROVILLE CITY COUNCIL – minutes attached**
- 2. PROFESSIONAL SERVICES AGREEMENT WITH THE OROVILLE AREA CHAMBER OF COMMERCE – staff report**

The Council considered a Professional Services Agreement with the Oroville Area Chamber of Commerce, in the amount of \$10,000, to provide assistance to the City for marketing and tourism related activities. **(Randy Murphy, City Administrator)**

Council Action Requested: **Adopt Resolution No. 8279– A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN AMENDMENT TO THE AGREEMENT WITH THE OROVILLE AREA CHAMBER OF COMMERCE TO PROVIDE ASSISTANCE TO THE CITY FOR TOURISM RELATED ACTIVITIES, IN THE AMOUNT OF \$10,000 – (Agreement No. 1412-13).**

- 3. INSTALLATION OF BACK-UP GENERATOR AND PROPANE TANK FOR THE BUTTE WOODS LIFT STATION – staff report**

The Council considered the use of approximately \$5,500 in Sewer Funds for the purchase and installation of a back-up generator and propane tank for the Butte Woods Lift Station. **(Donald Rust, Director of Community Development and Rick Walls, Interim City Engineer)**

Council Action Requested: **Authorize the use of approximately \$5,500 in Sewer Funds for the installation and purchase of a back-up generator and propane tank for the Butte Woods Lift Station.**

**4. THIS ITEM WAS REMOVED FROM THE CONSENT CALENDAR (SEE BELOW)**

The motion to approve the above Consent Calendar was passed by the following vote:

Ayes: Council Members Andoe, Berry, Bunker, Pittman, Simpson, Vice Mayor  
Wilcox, Mayor Dahlmeier  
Noes: None  
Abstain: None  
Absent: None

**ITEMS REMOVED FROM THE CONSENT CALENDAR**

**4. MUNICIPAL AUDITORIUM FEE WAIVER REQUEST FROM THE COMMUNITY ACTION AGENCY OF BUTTE COUNTY, INC. – staff report**

The Council considered a fee waiver request from the Community Action Agency of Butte County, Inc. for use of the Municipal Auditorium on December 24, 2014 for the Annual Christmas Dinner. (**Donald Rust, Director of Community Development and Luis Topete, Associate Planner**)

This item was removed from the Consent Calendar at the request of Council Member Bunker for discussion.

Reverend Steve Terry, Oroville Rescue Mission, and Tom Tenorio, Community Action Agency of Butte County, Inc., spoke in support of a full fee waiver for use of the Municipal Auditorium on December 24, 2014 for the Annual Christmas Dinner.

Following discussion, a motion was made by Council Member Bunker, seconded by Council Member Berry, to:

**Approve a 100% fee waiver for the Community Action Agency of Butte County, Inc. for use of the Municipal Auditorium on December 24, 2014 for the Annual Christmas Dinner.**

The motion was passed by the following vote:

Ayes: Council Members Andoe, Berry, Bunker, Pittman, Simpson, Vice Mayor  
Wilcox, Mayor Dahlmeier  
Noes: None  
Abstain: None  
Absent: None

**PUBLIC HEARINGS**

**5. INITIATION OF PROCEEDINGS FOR THE ANNEXATION OF SOUTH OROVILLE (AREAS A & B) – staff report**

The Council conducted a public hearing and considered the initiation of proceedings for the annexation of South Oroville, identified as Areas A & B in the “*South Oroville Areas A & B Annexation Study*”, completed by Ralph Anderson & Associates on June 27, 2014 on behalf of the City of Oroville and Butte County. (**Donald Rust, Director of Community**

**Development and Luis Topete, Associate Planner)**

Mayor Dahlmeier opened the public hearing.

Donna Heller, Tim Heller, David Engeldeil and April Heller expressed concerns relating to the proposed annexation of South Oroville.

Tasha Levinson made a statement relating to petitioning to protest the annexation of South Oroville.

Korey Honea addressed public safety concerns relating to South Oroville.

Hearing no comments or questions from the audience, the public hearing was closed.

Following discussion, a motion was made by Council Member Bunker, seconded by Vice Mayor Wilcox, to:

1. **Adopt Resolution No. 8287 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING THE INITIATION OF APPLICATION BY THE CITY OF OROVILLE REQUESTING THE BUTTE COUNTY LOCAL AGENCY FORMATION COMMISSION TO TAKE PROCEEDINGS FOR THE ANNEXATION OF SOUTH OROVILLE “AREA – A”; and**
2. **Adopt Resolution No. 8288 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING THE INITIATION OF APPLICATION BY THE CITY OF OROVILLE REQUESTING THE BUTTE COUNTY LOCAL AGENCY FORMATION COMMISSION TO TAKE PROCEEDINGS FOR THE ANNEXATION OF SOUTH OROVILLE “AREA – B”.**

The motion was passed by the following vote:

Ayes:	Council Members Berry, Bunker, Pittman, Vice Mayor Wilcox, Mayor Dahlmeier
Noes:	Council Members Andoe, Simpson
Abstain:	None
Absent:	None

**REGULAR BUSINESS**

6. **SELECTION OF CHAVAN AND ASSOCIATES AS INDEPENDENT AUDITOR FOR THE CITY OF OROVILLE – staff report**

The Council considered the selection of Chavan and Associates as the Independent Auditor for the City of Oroville. **(Randy Murphy, City Administrator and Glenn Lazof, Interim Director of Finance)**

Shelton Chavan, Chavan and Associates, offered a brief introduction to the services offered by Chavan & Associates.

Following discussion, a motion was made by Vice Mayor Wilcox, seconded by Council Member Bunker, to:

1. **Adopt Resolution No. 8280 – A RESOLUTION OF THE OROVILLE CITY COUNCIL APPROVING THE SELECTION OF CHAVAN AND ASSOCIATES AS THE INDEPENDENT AUDITOR FOR THE CITY OF OROVILLE/OROVILLE PUBLIC FINANCING AUTHORITY/OROVILLE SUCCESSOR AGENCY AND AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH CHAVAN AND ASSOCIATES FOR INDEPENDENT AUDITOR SERVICES IN THE AMOUNT OF \$21,900 – (Agreement No. 3090).**
2. **Approve Supplemental Appropriation No. 2014/15-1014-02 as indicated in the October 21, 2014 staff report.**

The motion was passed by the following vote:

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

Noes: None

Abstain: None

Absent: None

7. **CONSTRUCTION CONTRACT WITH MIDSTATE BARRIER, INC. – staff report**

The Council considered a Construction Contract with Midstate Barrier, Inc. in the amount of \$25,250 for the repair of damaged guardrail sections at four locations within City limits. (Donald Rust, Director of Community Development and Rick Walls, Interim City Engineer)

A motion was made by Council Member Bunker, seconded by Council Member Pittman, to:

**Adopt Resolution No. 8281 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A CONSTRUCTION CONTRACT WITH MIDSTATE BARRIER INC., IN THE AMOUNT OF \$25,250, AND A 10% CONTINGENCY IN THE AMOUNT OF \$2,525, FOR THE REPAIR OF METAL BEAM GUARDRAIL AT FOUR LOCATIONS WITHIN CITY LIMITS – (Agreement No. 3091).**

The motion was passed by the following vote:

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

Noes: None

Abstain: None

Absent: None

8. **RESOLUTIONS IN SUPPORT OF LEAGUE OF CALIFORNIA CITIES POSITION FOR FOUR PROPOSITIONS ON NOVEMBER 4, 2014 BALLOT – staff report**

The Council considered adopting a position in alliance with the League of California Cities (League) on Propositions 1, 2, 46 and 47 on the November 4, 2014 ballot. (Randy Murphy, City Administrator)

A motion was made by Council Member Pittman, yet failed due to the lack of a second motion therefore; the following action was not taken:

1. **Adopt Resolution No. 8282 – A RESOLUTION OF THE OROVILLE CITY COUNCIL SUPPORTING PROPOSITION 1 – WATER QUALITY, SUPPLY, AND INFRASTRUCTURE IMPROVEMENT ACT OF 2014, ON THE NOVEMBER 4, 2014 BALLOT.**
  2. **Adopt Resolution No. 8283 – A RESOLUTION OF THE OROVILLE CITY COUNCIL SUPPORTING PROPOSITION 2 – RAINY DAY BUDGET STABILIZATION FUND ACT, ON THE NOVEMBER 4, 2014 BALLOT.**
  3. **Adopt Resolution No. 8284 – A RESOLUTION OF THE OROVILLE CITY COUNCIL OPPOSING PROPOSITION 46: TROY AND ALANA PACK PATIENT SAFETY ACT OF 2014, ON THE NOVEMBER 4, 2014 BALLOT.**
  4. **Adopt Resolution No. 8285 – A RESOLUTION OF THE OROVILLE CITY COUNCIL OPPOSING PROPOSITION 47: SAFE NEIGHBORHOODS AND SCHOOLS ACT, ON THE NOVEMBER 4, 2014 BALLOT.**
9. **PURCHASE OF ARCGIS SERVER, CITY WORKS SERVER AND TRAK-IT ARCGIS SERVER STANDARD VIEWER LICENSE – staff report**

The Council considered the purchase of ArcGIS Server, City Works Server and a TRAK-iT ArcGIS Server Standard Viewer License, in the amount of \$27,905. **(Donald Rust, Director of Community Development and Tyson Pardee, IT Manager)**

Following discussion, a motion was made by Council Member Bunker, seconded by Vice Mayor Wilcox, to:

1. **Approve the purchase of ArcGIS Server, City Works Server and a TRAK-IT ArcGIS Server Standard Viewer License, in the amount of \$27,905.**
2. **Approve Supplemental Appropriation No. 2014/15-1021-03 as indicated in the October 21, 2014 staff report.**

The motion was passed by the following vote:

Ayes: Council Members Andoe, Berry, Bunker, Pittman, Simpson, Vice Mayor Wilcox, Mayor Dahlmeier  
 Noes: None  
 Abstain: None  
 Absent: None

10. **ESTABLISHMENT OF A NEIGHBORHOOD ADVISORY COMMITTEE – staff report**

The Council considered the establishment of seven (7) neighborhood advisory committees that would meet on a regular basis to discuss community/neighborhood concerns and issues with a Council member and City staff. **(Donald Rust, Director of Community Development)**

Celia Hirschman spoke in support of the creation of Neighborhood Advisory Committees.

Following discussion, the Council directed staff to continue with the establishment of neighborhood advisory committees to discuss community/neighborhood concerns and issues with a Council member and City staff.

**11. AGREEMENT WITH TRACY & ASSOCIATES, INC. FOR THE SALE OF OROVILLE INN – staff report**

The Council considered the sale of Assessor's Parcel Number 012-035-005-000, commonly referred to as 2060, 2066, 2066A, 2066B, 2070, 2076, and 2090 Bird Street, Oroville to Tracy & Associates, Inc. **(Randy Murphy, City Administrator and Scott Huber, City Attorney)**

Marty Grant and Will Pagarigan spoke in support of the sale of the Oroville Inn to Tracy & Associates, Inc.

Following discussion, a motion was made by Council Member Bunker, seconded by Council Member Pittman, to:

**Adopt Resolution No. 8086 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN AGREEMENT FOR THE SALE OF ASSESSOR'S PARCEL NO. 012-035-005-000, COMMONLY REFERRED TO AS 2060, 2066, 2066A, 2066B, 2070, 2076, and 2090 BIRD STREET, OROVILLE ("OROVILLE INN") TO TRACY & ASSOCIATES, INC. – (Agreement No. 3092).**

The motion was passed by the following vote:

Ayes:	Council Members Andoe, Berry, Bunker, Pittman, Simpson, Vice Mayor Wilcox, Mayor Dahlmeier
Noes:	None
Abstain:	None
Absent:	None

**12. MONTHLY SUMMARY OF INVESTMENTS AND MONTHLY FINANCIAL REPORTS FOR SEPTEMBER 2014 – reports attached**

The Council received and acknowledged receipt of the Monthly Summary of Investments and the Monthly Financial Reports for September 2014. **(Randy Murphy, City Administrator)**

**SUCCESSOR AGENCY**

**13. SELECTION OF CHAVAN AND ASSOCIATES AS INDEPENDENT AUDITOR FOR THE CITY OF OROVILLE – staff report**

The Commission considered the selection of Chavan and Associates as the Independent Auditor for the City of Oroville. **(Randy Murphy, City Administrator and Glenn Lazof, Interim Director of Finance)**

A motion was made by Commissioner Bunker, seconded by Vice Chairperson Wilcox, to:

**Approve the selection of Chavan and Associates as the Independent Auditor for the Oroville Successor Agency.**

The motion was passed by the following vote:

Ayes: Commissioners Andoe, Berry, Bunker, Pittman, Simpson, Vice Chairperson Wilcox, Chairperson Dahlmeier  
Noes: None  
Abstain: None  
Absent: None

**14. APPROVAL OF BUDGET POLICY NO. 16 – CITY OF OROVILLE BUDGET AND PURCHASING POLICY – staff report**

The Commission considered approving Budget Policy No.16 – City of Oroville Budget and Purchasing Policy for the Oroville Public Financing Authority/Oroville Successor Agency. **(Glenn Lazof, Interim Director of Finance)**

A motion was made by Commissioner Bunker, seconded by Commissioner Pittman, to:

**Approve Budget Policy No.16 – City of Oroville Budget and Purchasing Policy.**

The motion was passed by the following vote:

Ayes: Commissioners Andoe, Berry, Bunker, Pittman, Simpson, Vice Chairperson Wilcox, Chairperson Dahlmeier  
Noes: None  
Abstain: None  
Absent: None

**MAYOR/ COUNCIL REPORTS**

Council Member Pittman reported his attendance to the Oroville Rescue Mission's Anniversary Ceremony, which was attended by several regional dignitaries as well.

Mr. Pittman also reported his attendance to the Coalition of Care Council meeting.

Mayor Dahlmeier reported her attendance to the Hmong New Year Festival, as well as Vice Mayor Wilcox and Council Member Berry.

**CITY ADMINISTRATOR/ ADMINISTRATION REPORTS**

- Public Safety Department – activity report

Bill La Grone, Director of Public Safety, reported that Catalyst and Drug Endangered Children Advocacy Program is currently displaced and seeking a new location. The Council directed staff to search for a resolution to locating a new potential location within the City limits.

## **CORRESPONDENCE**

- Butte County Mosquito & Vector Control District Quarterly Report, received October 13, 2014
- State Department of Housing & Community Development Division of Financial Assistance, received October 13, 2014
- South Feather Water and Power Agency, received October 15, 2014
- Department of Alcoholic Beverage Control, received October 15, 2014

## **RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON NON-AGENDA ITEMS**

Council Member Bunker requested consideration for sponsorship funding of the 2015 Economic Forecast Conference.

Council Member Pittman gave a brief presentation relating to the statistics on the Ebola epidemic in Liberia and other surrounding regions.

Lori Coyell-Coleman and Max Coleman spoke to the Council in opposition of the Butte County District Attorney's findings report relating to the death of a family member.

## **CLOSED SESSION**

The Council held a Closed Session on the following:

1. Pursuant to Government Code section 54957.6, the Council met with Labor Negotiators and City Attorney to discuss labor negotiations for the following represented groups: Oroville City Employees' Association, Oroville Police Officers' Association, and Oroville Fire Fighters' Association.
2. Pursuant to Government Code Section 54957(b), the Council met with Labor Negotiators and City Attorney to consider the appointment, employment, evaluation of performance, discipline, and/or dismissal of a public employee related to the following position: Director of Finance.
3. Pursuant to Government Code Section 54956.8, the Council met with Real Property Negotiators, City Administrator and City Attorney, regarding the property identified as 2066 Bird Street, Oroville.
4. Pursuant to Government Code section 54956.9(a), the Council met with the City Administrator, Director of Community Development, and City Attorney relating to existing litigation: Americanwest Bank v. Oroville Economic and Community Development Corp., et al., Butte County Superior Court, Case No. 161808.
5. Pursuant to Government Code section 54956.9(b), the Council met with the City Administrator and the City Attorney regarding potential litigation – two cases.

Mayor Dahlmeier announced that no reportable actions had been taken in Closed Session and direction had been given to staff.

**ADJOURNMENT**

The meeting was adjourned at 8:30 p.m. A regular meeting of the Oroville City Council will be held on Tuesday, November 4, 2014, at 5:00 p.m.

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Randy Murphy, City Clerk

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Linda L. Dahlmeier, Mayor

**OROVILLE CITY COUNCIL  
STAFF REPORT**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: RANDY MURPHY, CITY ADMINISTRATOR  
LIZ EHRENSTROM, HUMAN RESOURCE ANALYST II**

**RE: SIDE LETTER TO THE MEMORANDUM OF UNDERSTANDING  
BETWEEN THE CITY OF OROVILLE AND THE OROVILLE POLICE  
OFFICERS' ASSOCIATION - SWORN UNIT**

**DATE: NOVEMBER 4, 2014**

**SUMMARY**

The Council may consider a Side Letter to the Memorandum of Understanding (MOU) between the City of Oroville and the Oroville Police Officers' Association - Sworn Unit (OPOA-SU), relating to Article 13.9 – Shift Schedule and Rotation.

**DISCUSSION**

Staff and OPOA representatives have met, conferred and agreed on the attached side letter to the OPOA-SU MOU. Specifically, the side letter would amend Article 13.9 – Shift Schedule and Rotation, to allow, at the discretion of the Chief of Police, implementation of a 4/10, 3/12 or 4/12 work schedule to meet the needs of the Police Department.

As you may be aware, several police officers have left employment with the City. The Chief must have the ability to cover additional shifts due to these vacancies and needs the discretion to implement various schedules for his remaining police officers in order to adequately cover the safety needs of the City and his Department.

Staff is recommending the approval and adoption of the attached Side Letter.

**FISCAL IMPACT**

**RECOMMENDATION**

Adopt Resolution No. 8289 - A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A SIDE LETTER TO THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF OROVILLE AND THE OROVILLE POLICE OFFICERS' ASSOCIATION - SWORN UNIT – (Agreement No. 1447-10).

**ATTACHMENT (S)**

Resolution No. 8289  
Agreement No. 1447-10

**CITY OF OROVILLE  
RESOLUTION NO. 8289**

**A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A SIDE LETTER TO THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF OROVILLE AND THE OROVILLE POLICE OFFICERS' ASSOCIATION - SWORN UNIT**

**(Agreement No. 1447-10)**

**BE IT** hereby resolved by the Oroville City Council as follows:

1. The Mayor is hereby authorized and directed to execute a Side Letter to the Memorandum of Understanding between the City of Oroville and the Oroville Police Officers' Association – Sworn Unit. A copy is attached hereto as Exhibit "A".
2. The City Clerk shall attest to the adoption of this Resolution.

**PASSED AND ADOPTED** by the Oroville City Council at a regular meeting held on November 4, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Linda Dahlmeier, Mayor

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Scott E. Huber, City Attorney

\_\_\_\_\_  
Randy Murphy, City Clerk

**THE CITY OF OROVILLE  
AND  
THE OROVILLE POLICE OFFICERS' ASSOCIATION**

**Side-Letter Agreement  
2014-2016 Memorandum of Understanding**

The City of Oroville ("City") and the Oroville Police Officers' Association ("Association") entered into a Memorandum of Understanding (MOU) which became effective July 1, 2013 and will terminate on June 30, 2016. The purpose of this Side-Letter Agreement is to amend section 13.9 of the current MOU.

Existing language:

**13.9 SHIFT SCHEDULE AND ROTATION** - At the discretion of the Chief of Police and with two weeks' notice to the police officers, a 4/10 or 3/12 schedule may be implemented to meet the needs of the department and City.

New language:

**13.9 SHIFT SCHEDULE AND ROTATION** - At the discretion of the Chief of Police and with two weeks' notice to the police officers, a 4/10, 3/12, or 4/12 schedule may be implemented to meet the needs of the Department and City. Any variance of the above schedules may also be allowed through mutual agreement of the Association and the Chief. At the discretion of the Chief of Police, a 5/8 schedule may be implemented for the School Resource Officer (SRO) to meet the needs of the department and the schools.

Overtime shall be accrued after working 80 hours in a 14 day pay period.

This Side-Letter Agreement modifies the original language but not the intent and the current practices of the Parties. The signatures below indicate agreement with the above-described interpretation of the relevant MOU language and further indicate that each person signing has the authority to act on behalf of his/her principals.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Jerry Camous  
Chief Negotiator  
OPOA

\_\_\_\_\_  
Jared Cooley  
President  
OPOA

\_\_\_\_\_  
Randy Murphy  
City Administrator  
City of Oroville

**CITY OF OROVILLE  
STAFF REPORT**

**TO: MAYOR AND CITY COUNCIL MEMBERS**  
**FROM: RANDY MURPHY, CITY ADMINISTRATOR**  
**RE: EMPLOYMENT AGREEMENT FOR FINANCE DIRECTOR POSITION**  
**DATE: NOVEMBER 4, 2014**

**SUMMARY**

The Council may consider an Employment Agreement between the City of Oroville and Ruth Wright for the position of for the Finance Director.

**DISCUSSION**

As Council may recall, the City has been without the services of a full-time Finance Director since late February 2014. Interim Finance Director Glenn Lazof has served admirably during this period and the City is definitely on a better track as a result. The City advertised the position and conducted interviews with several applicants. Staff is happy to report a successful outcome. Ruth Wright was selected and has agreed to serve as the City's Finance Director and is available to begin employment on November 17, 2014.

**FISCAL IMPACT**

No adjustments in the adopted budget are anticipated at this time.

**RECOMMENDATION**

Adopt Resolution No. 8290 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN EMPLOYMENT AGREEMENT BETWEEN THE CITY OF OROVILLE AND RUTH WRIGHT FOR THE POSITION OF FINANCE DIRECTOR – (Agreement No. 3093).

**ATTACHMENTS**

Resolution No. 8290  
Agreement No. 3093

**OROVILLE CITY COUNCIL  
RESOLUTION NO. 8290**

**A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE AN EMPLOYMENT AGREEMENT BETWEEN THE CITY OF OROVILLE AND RUTH WRIGHT FOR THE POSITION OF FINANCE DIRECTOR**

**(Agreement No. 3093)**

**BE IT HEREBY RESOLVED** by the Oroville City Council as follows:

1. The Mayor is hereby authorized and directed to execute an Employment Agreement between the City of Oroville and Ruth Wright, Finance Director. A copy is attached hereto as Exhibit "A".
2. The City Clerk shall attest to the adoption of this Resolution.

**PASSED AND ADOPTED** by the Oroville City Council at a regular meeting held on November 4, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Scott E. Huber, City Attorney

\_\_\_\_\_  
Randy Murphy, City Clerk

**EMPLOYMENT AGREEMENT  
BETWEEN THE CITY OF OROVILLE AND RUTH WRIGHT**

This agreement is made and entered into on the x day of November, 2014, by and between the City of Oroville, hereinafter called "City," and Ruth Wright, hereinafter called "Wright," both of whom understand as follows:

WHEREAS, City desires to employ the services of Wright as its Finance Director; and

WHEREAS, it is the desire of the City Council of the City of Oroville, hereinafter called "Council," to provide certain benefits, to establish certain conditions of employment and to set working conditions for Wright; and

WHEREAS, Wright desires to accept employment as the Finance Director of City.

Now therefore, in consideration of the mutual covenants herein contained, the parties agree as follows:

**Section 1. Duties:**

City hereby agrees to employ Wright as Finance Director of City to perform the functions and duties specified for the position in the Oroville City Charter, The Code of the City of Oroville and such other legally permissible and proper duties and functions as the Council shall from time to time assign to her.

**Section 2. Term; Termination; Severance Compensation:**

- A. Wright agrees to remain in the exclusive employ of City until **October 31, 2017** and neither to accept other employment nor to become employed by any other city until the expiration date of this agreement, subject to the provisions of Subsection 2. B.
- B. If Wright resigns her position as Finance Director before the expiration date of the initial or any extended term of this agreement, then Wright shall give City 60 days written notice in advance. In such event, Wright shall not be entitled to the severance compensation provided for in Section 2. C.
- C. As an "at will" employee serving at the pleasure of the City Council, Wright's appointment may be terminated by the City Council without cause at any time by a super majority (5/7) vote of the City Council. In the event that Wright is terminated by the City before the expiration of the term of this agreement, other than as specified in subsection (D) herein, the City agrees to pay Wright a lump sum cash payment of six (6) months aggregate salary and continuation of the benefit plan in effect at the time of termination for six (6) months, or such other payout as may be mutually agreed upon. In addition, Wright shall be compensated for all vested accrued leave time, which is currently defined as all accumulated and unused vacation and administrative leave.
- D. Wright may be terminated by the City Council at any time for misfeasance, malfeasance, nonfeasance in office, for an act of moral turpitude, or for a misdemeanor or

felony conviction of a crime. In the event of such removal, the City shall have no obligation to pay the aggregate severance pay referenced above. In the event that the City pays the aggregate severance pay referenced above, and Wright is subsequently convicted of a crime upon which the termination was based, at least in part, Wright shall repay the aggregate severance pay to the City. In any event, if the City chooses to terminate the agreement, Wright shall have the opportunity to retire from City employment through PERS, in lieu of termination.

- E. On or before **April 1, 2017**, Wright shall give written notice to City if she wishes to extend this agreement on the same terms and conditions for an additional period of time to be negotiated between the parties. Thereafter the Council shall determine, within 30 days, whether or not it wishes to extend the agreement and shall give written notice to Wright of its decision. If the Council approves such extension, the parties shall enter into a new, or amended, agreement. If the Council disapproves such extension, this agreement shall terminate on **October 31, 2017** and Wright shall not be entitled to any compensation except for any accrued vested benefits.

### **Section 3. Random Drug Testing Policy:**

Wright agrees to comply with the City of Oroville's Substance Abuse Policy Statement, as outlined in the City of Oroville's Policy and Procedures.

### **Section 4. Non-Industrial Injury/Illness:**

If Wright is permanently disabled or is otherwise unable to perform her duties because of sickness, accident, injury, mental incapacity or health for a period of four successive weeks beyond any accrued leave, City shall have the option to terminate the agreement, subject to the severance pay provisions of Section 2. C, provided, however City shall be required to comply with the provisions of the Americans with Disabilities Act and the California Fair Employment and Housing Act.

### **Section 5. Salary:**

Wright shall receive an initial salary of **\$110,000** per year.

### **Section 6. Performance Evaluation:**

- A. The Council shall direct the City Administrator to complete a performance evaluation of Wright during each year of this contract and during any extension period of this contract. Upon the Council's concurrence with a satisfactory review, Wright may receive an incentive adjustment for an overall evaluation of 'M' or better. Such review and evaluation shall be in accordance with specific criteria developed jointly by the City Administrator, Council and Wright. Such criteria may be added to or deleted from, as the City Administrator may determine from time to time, in consultation with Wright. The evaluation of Wright will be shared with the Council, who may add additional comments to Wright's final evaluation.

- B. The City Administrator and Wright shall define the criteria that they determine necessary for the proper operation of the Finance Department and the attainment of the Council's goals and objectives and shall further establish a relative priority among them. All such goals and objectives shall be reduced to writing. The goals and objectives shall be reasonably attainable within the time and budgetary resources allocated to Wright to achieve them.

**Section 7. Hours of Work; Administrative Leave:**

Wright shall be employed on a full-time basis and for optimal customer service, should generally perform such work during City Hall's normal business hours. However, it is recognized that Wright shall be required to devote a great deal of time outside of normal office hours on business of City, and to that end she shall be allowed to establish an appropriate work schedule to meet the requirements of the position. Additionally, she shall be allocated and allowed to take up to 85 hours per fiscal year of Administrative Leave. Such Leave may be taken after appropriate notice to the City Administrator. Wright shall have the option to cash out up to 20 hours of administrative leave per calendar year.

**Section 8. Bereavement Leave:**

When compelled to be absent from work by reason of death of an immediate family member or where death appears imminent, Wright, after completing six (6) months of employment with the City shall be entitled to receive up to five (5) days Bereavement Leave, which shall be not charged against any other leave acquired by Wright. Wright desiring such leave shall notify, in writing, the City Council of the time of absence needed and the expected date of return to work.

The immediate family is defined as spouse; natural, step or legal child; parent; brother; sister; grandparent; grandchild; mother-in-law or father-in-law.

**Section 9. Automobile and Technology Allowance:**

City shall provide Wright with an automobile allowance in the amount of \$300 per month to compensate her for the use of her private vehicle for City business. If the City requires Wright to travel outside a 50-mile radius of the City of Oroville, Wright may utilize a City vehicle for that required travel. In the event a City vehicle is unavailable, City shall reimburse Wright according to the then-current IRS mileage rate.

City shall provide a technology allowance of \$100 to Wright to compensate her for the use of her private mobile telephone and other technology used to perform her duties. The City will not provide the use of a mobile telephone to Wright.

**Section 10. Vacation and Sick Leave:**

Wright shall accumulate Sick Leave at the rate of one (1) workday for each month of

employment beginning the first calendar month following employment. Wright shall be permitted to accumulate an unlimited amount of sick leave.

Wright shall accumulate Vacation Leave at the rate of 10 working days annually. Wright shall be permitted to accumulate up to four times the annual accrual rate.

**Section 11. Medical, Vision, Life, Disability and Dental Insurance:**

The City shall pay one hundred percent (100%) of the premiums for the Medical, Dental, and Vision plans currently offered by the City for Wright and her eligible dependents. The City shall pay one hundred percent (100%) of the premiums for the Long-Term Disability and Life Insurance plans for Wright.

**Section 12. Recognized City Holidays:**

- |                           |  |
|---------------------------|--|
| 1. New Year's Day         | 7. Labor Day                           |
| 2. Martin Luther King Day | 8. Veteran's Day                       |
| 3. Lincoln's Birthday     | 9. Thanksgiving Day                    |
| 4. President's Day        | 10. The Day after Thanksgiving Day     |
| 5. Memorial Day           | 11. Last Work Day before Christmas Day |
| 6. Independence Day       | 12. Christmas Day                      |

Recognized holidays may be subject to change upon concurrence of all eligible bargaining units, but shall not be less than 12 days per year

**Section 13. Recognition of Length of Service**

In recognition for many years of continuous service as a City of Oroville employee, the City shall make an annual award to each qualifying employee in the amounts shown below:

<u>Length of Continuous Service</u>	<u>Annual Award</u>
15 through 19 years.....	\$150.00 per year
20 years or more.....	\$300.00 per year

The City Council shall decide on the timing and manner for the award presentations.

**Section 14. Retirement:**

The City shall pay the employer's required PERS contribution, and Wright shall pay the employee contribution as set forth in California statute.

The City shall provide for optimal conversion of accrued Sick Leave for Service Credit upon retirement, subject to PERS regulations.

The City shall provide the single highest year benefit calculation and the 1959 Survivor Benefit at the 4<sup>th</sup> level for Wright.

### **Sick Leave Conversion at the Time of Retirement:**

Upon retirement, pursuant to PERS, from City employment only, the City shall pay monthly premium benefits (Medical, Dental, Vision, Long-Term Disability and Life Insurance) for Wright based on the leave's accumulated value at the date of retirement.

At the end of such premium payments, Wright shall have the option of continuing insurance coverage at her own expense, consistent with current City policy and Federal law. If a retired Wright becomes deceased before her benefit has been completely utilized, the remaining benefits shall be available to the surviving eligible family members.

Wright shall have the option, upon retirement, to convert Sick Leave for PERS Retirement Credit or use sick leave balance for medical insurance credit, as outlined above or may use a portion of her Sick Leave Credit between the two programs, subject to PERS requirements.

### **Section 15. Deferred Compensation Plan:**

The City shall provide a Deferred Compensation Plan. The City shall not be required to make a contribution to any of Wright's Deferred Compensation Plan.

### **Section 16. Outside Employment:**

During the term of the agreement and any extensions thereof, Wright shall not accept any outside employment of any kind or character without having first obtained the prior approval of the Council.

### **Section 17. Dues and Subscriptions:**

City agrees to budget for and to pay for professional dues and subscriptions of Wright necessary for her continuation and full participation in national, regional, state and local associations and organizations as are desirable for her continued professional participation, growth, and advancement, and for the good of the City; provided, however, the amount of such dues and subscriptions shall not exceed the amount appropriated therefore in the annual budget.

### **Section 18. Professional Development:**

- A. City agrees to budget for and to pay for travel and subsistence expenses of Wright for professional and official travel, meetings, and occasions adequate to continue the professional development of Wright and to adequately pursue necessary official functions for City, and such other national, regional, state and local governmental groups and committees thereof which Wright serves as a member; provided, however, the amount of such travel and subsistence shall not exceed the amount appropriated therefore in the annual budget.

- B. City also agrees to budget for and to pay for travel and subsistence expenses of Wright for short courses, institutes and seminars that are necessary for her professional development and for the good of the City; provided, however, the amount of such travel and subsistence shall not exceed the amount appropriated therefore in the annual budget.

**Section 19. General Expenses:**

City recognizes that certain expenses of a non-personal and generally job-affiliated nature shall be incurred by Wright, and hereby agrees to reimburse or to pay such general expenses up to an amount not to exceed the amount provided for such purposes in the Finance Directors' portion of the annual City budget. The Finance Department is hereby authorized to disburse such monies in accordance with adopted City expense reimbursement policies.

**Section 20. Civic Club Membership:**

City recognizes the desirability of representation in and before local civic and other organizations, and Wright is authorized to become a member of such civic clubs or organizations. During the term of the agreement, City, at its sole discretion, may elect to pay some or all of Wright's civic club membership expenses.

**Section 21. Indemnification:**

In addition to the requirements of state and local law, City shall defend, save harmless, and indemnify Wright against any tort, professional liability claim or demand, or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Wright's duties as Finance Director, except for any civil action or proceeding brought against Wright for actual fraud, corruption or actual malice. City, at its sole discretion, shall compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered thereon.

**Section 22. Bonding:**

City shall bear the full cost of any fidelity or other bonds required of Wright under any law or ordinance.

**Section 23. Other Terms and Conditions Employment:**

- A. The Council may fix other terms and conditions of employment, as it may determine from time to time relating to the performance of Wright, following consultations with her, provided such terms and conditions are not inconsistent with or in conflict with the provisions of the agreement, the City Charter, the Code of the City of Oroville or any other law.
- B. It is understood and agreed by City and Wright that Wright is an "at will" employee of the City, appointed by the City Council, under the provisions of the City Charter. As such, Wright serves at the pleasure of City and is not subject to the provisions of the

City of Oroville Personnel Rules and Regulations.

**Section 24. Notices:**

Notices pursuant to the agreement shall be given by deposit in the custody of the United States Postal Service, postage prepaid, addressed as follows:

- A. TO CITY: Mayor, City of Oroville, 1735 Montgomery Street, Oroville CA 95965
- B. TO WRIGHT: Ruth Wright, at her permanent residence address on record with the City of Oroville.

Alternatively, notices required pursuant to the agreement may be personally served to the same persons as is applicable to civil judicial practice. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the United States Postal Service.

**Section 25. General Provisions:**

- A. The text herein shall constitute the entire agreement between the parties.
- B. The agreement shall be binding upon and inure to the benefit of the heirs at law and executors of Wright.
- C. The agreement shall not be assigned by Wright or City.
- D. The agreement shall not be modified without the written consent of Wright and City.
- E. The agreement shall become effective commencing **November 4, 2014**.
- F. If any provision, or any portion thereof, contained in the agreement is held unconstitutional, invalid or unenforceable, the remainder of the agreement or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

Approved by the City Council of the City of Oroville at its meeting held November 4, 2014.

**CITY OF OROVILLE**

**RUTH WRIGHT**

\_\_\_\_\_  
Linda L. Dahlmeier, Mayor

\_\_\_\_\_  
Ruth Wright

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Scott E. Huber, City Attorney

**OROVILLE CITY COUNCIL  
STAFF REPORT**

**TO: MAYOR DAHLMEIER AND COUNCIL MEMBERS**

**FROM: RANDY MURPHY, CITY ADMINISTRATOR**

**RE: AMENDMENT TO STANDARD INTERAGENCY AGREEMENT WITH  
REGIONAL GOVERNMENT SERVICES**

**DATE: NOVEMBER 4, 2014**

**SUMMARY**

The Council may consider an amendment to the Standard Interagency Agreement (Agreement) with Regional Government Services (RGS), in the amount of \$43,000 for Transition Support and Finance Project Management Services.

**DISCUSSION**

This Amended Agreement will provide an additional \$43,000 to the existing \$110,000 Agreement and amend the scope of services from Interim Finance Director Services to Transition Support and Finance Project Management. Rates and terms are the same as the current Agreement. The increased amount is sufficient to provide Transition Support and Finance Project Services through March 31, 2015. Availability will be up to full-time through December 31, 2014, and on a part time basis thereafter.

RGS is a Joint Powers Authority (JPA). This is an agreement between two public agencies therefore an interagency agreement is used rather than a Professional Services Agreement. RGS assumes all employee liabilities, including insurance, benefits, paid leaves, and retirement. There are also no termination or post employment liabilities for RGS partner agencies. Rates are competitive with similar city employees because RGS also has a non-profit public employee workforce.

During the current engagement, a long list of one time projects have been identified, some of which will generate additional revenue or cost savings to the City. There are also projects which are necessary for assuring transparent and efficient operations going forward. It is also reasonable to anticipate that additional projects will continue to be identified.

Potential projects which will result in increased revenue or cost savings include:

Bond Refinancing/Refunding, Implementation of Indirect Cost Plan, Maximization of Cost Recovery in reimbursements and Grants, Improvements in Debt and Investment Practices, Development of options for special fund balances, and

updating the Fully Burdened Cost work paper for all city employees, and establishment of rates for equipment used.

Projects which are necessary for transparency and efficiency include:

Drafting and updating of All Fiscal Policy and Procedure Manuals. Selection and Implementation of New Financial System and Accounting Software Transition to the New Bank, Overseeing the production of Desk Guides for Finance staff, Improvements to Internal Service Fund accounting, Implementation of anticipated Audit recommendations, Implementation of Open Gov software to provide real time information to staff, policy makers, and citizens, Conduction of complete physical inventory of Fixed Assets, Assist in Development of Capital Improvement Plan, Increase the use of electronic payments within established controls, implementation of payment Kiosks.

Additionally, the consultant can support the preparation of the 2015 - 2016 Budget and 2016 - 2017 Financial Plan upon request.

### **FISCAL IMPACT**

The cost of the extended agreement is \$43,000. Funds are available in 001 -7000-1500.

### **RECOMMENDATIONS**

Adopt Resolution No. 8291 – A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR TO EXECUTE AN AMENDMENT TO THE STANDARD INTERAGENCY AGREEMENT WITH REGIONAL GOVERNMENT SERVICES, IN THE AMOUNT OF \$43,000 FOR TRANSITION SUPPORT AND FINANCE PROJECT MANAGEMENT, AS NEEDED – (Agreement No. 3065-1).

### **ATTACHMENTS**

Resolution No. 8291  
Agreement No. 3065-1

**CITY OF OROVILLE  
RESOLUTION NO. 8291**

**A RESOLUTION OF THE OROVILLE CITY COUNCIL AUTHORIZING AND DIRECTING THE CITY ADMINISTRATOR TO EXECUTE AN AMENDMENT TO THE STANDARD INTERAGENCY AGREEMENT WITH REGIONAL GOVERNMENT SERVICES, IN THE AMOUNT OF \$43,000 FOR TRANSITION SUPPORT AND FINANCE PROJECT MANAGEMENT SERVICES, AS NEEDED**

**(Agreement No. 3065-1)**

**NOW THEREFORE**, be it hereby resolved by the Oroville City Council as follows:

1. The City Administrator is hereby authorized and directed to execute an Amendment to the Standard Interagency Agreement with Regional Government Services, in the amount of \$43,000, for Transition Support and Finance Project Management Services. A copy of the Amendment is attached to this Resolution.
2. The City Clerk shall attest to the adoption of this Resolution.

**PASSED AND ADOPTED** by the Oroville City Council at a regular meeting on November 4, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Scott E. Huber, City Attorney

\_\_\_\_\_  
Randy Murphy, City Clerk



**ADDITIONAL SERVICES AMENDMENT NO. 1 TO  
AGREEMENT FOR PROFESSIONAL SERVICES**

This document constitutes the Additional Services Amendment No. 1 entered into as of the 4<sup>th</sup> day of November, 2014, to the Professional Services Agreement entered into as of the 1<sup>st</sup> day of April, 2014 by and between the City of Oroville hereinafter called "Agency", and Regional Government Services Authority, hereinafter called "RGS".

**RECITALS**

This Additional Services Amendment is entered into with reference to the following facts and circumstances:

- A. Agency desires to amend the provisions of the Professional Services Agreement to modify the services of Financial Advisor as outlined in Exhibit A.
- B. RGS is desirous of these changes as well.

Based upon the foregoing Recitals Agency and RGS agree to the terms of additional services set forth in Exhibit A.

- C. All other terms and conditions of the Agreement shall remain in force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Additional Services Amendment to be executed on the date first above written by their respective officers duly authorized in that behalf.

Dated: \_\_\_\_\_

City of Oroville

Dated: \_\_\_\_\_

Regional Government Services Authority

\_\_\_\_\_  
Randy Murphy, City Administrator

\_\_\_\_\_  
Richard Averett, Executive Director

## **EXHIBIT A**

The services of Interim Finance Director shall change to "Transition Support and Finance Project Management Services".

Transition Support and Finance Project Management Services shall be provided as needed through the end of March 2015.

This amendment adds an additional \$43,000 to the existing agreement and increases the Not-to-Exceed ("NTE") from \$110,000 to \$153,000.

**OROVILLE CITY COUNCIL  
STAFF REPORT**

**TO: MAYOR AND COUNCIL MEMBERS  
RANDY MURPHY, CITY ADMINISTRATOR**

**FROM: RICK FARLEY, ENTERPRISE ZONE AND BUSINESS ASSISTANCE  
COORDINATOR**

**RE: 15<sup>th</sup> ANNUAL ECONOMIC FORECAST CONFERENCE SPONSORSHIP**

**DATE: NOVEMBER 4, 2014**

**SUMMARY**

The Council may consider sponsoring the 15<sup>th</sup> Annual Economic Forecast Conference.

**DISCUSSION**

The City of Oroville has participated in the CSU Chico Center for Economic Development's Annual Economic Forecast Conference for many years and as a sponsor since 2008. Prior to last year, the City had been a Silver level sponsor (\$5,000) through the Enterprise Zone (EZ) budget that was funded by the Redevelopment Agency (RDA). Two years ago the state of California eliminated both the RDA and the EZ which eliminated the funding sources. Last year the City/RMDZ was a \$1,000 bronze level sponsor funded from the Oroville RMDZ Zone Incentive Funds. CalRecycle is providing \$3,500 to the Oroville RMDZ for marketing purposes during the 2014-2015 fiscal year.

Funding from the City and Oroville businesses is critical to keeping the conference in Oroville. The conference was held in Chico prior to it coming to Oroville two years ago. If support for the conference is not provided it will very likely be moved back to Chico and Oroville will not have this great opportunity to get these 500 business and government leaders to Oroville.

The 15<sup>th</sup> annual Economic Forecast Conference will provide an in-depth and candid look at actionable, relevant economic trends. This year's conference will look at a variety of regional economic drivers, emphasizing opportunities for growth, development and prosperity.

The key advantages of the City of Oroville and the Recycling Market Development Zone (RMDZ) as a "Silver" level conference sponsor are:

**CC-5**

- The opportunity to be a key player in one of the region's "must-attend" business events
- Recognized support of the excellent line up of professional speakers
- Recognition in the conference marketing materials and literature
- **Over 500 attendees** – bankers, government officials, business people, influential community leaders coming to Oroville
- 10,000 postcards and flyers distributed to individuals and businesses throughout the north state region
- Media and newspaper coverage
- Supporting economic development efforts

In addition, the City of Oroville and/or the RMDZ:

- Listed in the conference program
- Introduced at the conference and thanked for the support
- The Oroville RMDZ name and logo will be posted on the Web site and linked to our City web site
- The Oroville RMDZ name and logo will be included in all conference marketing materials created and distributed
- The Oroville and RMDZ marketing materials will be inserted into the attendance packets
- The Oroville RMDZ banner will be displayed at the conference

If only the "Bronze" level sponsorship is approved then marketing materials are not provided in the conference folders that are handed out to each participant and only 4 complimentary registrations are provided vs. 6 for the "Silver" level sponsors.

The City Council members will receive a discounted registration fee of \$59 versus the regular registration fee of \$109 (\$50 off). If all seven Council members attend the cost would be a total of \$413 which would be in addition to the sponsorship expense regardless of whether it is \$1,000 or \$5,000. The registration fee includes breakfast and lunch, attendance at the breakout sessions and a copy of the North Valley Economic Scorecard, 6<sup>th</sup> Edition.

## **FISCAL IMPACT**

The \$1,000 of funding will be available in the fiscal year 2014/2015 adopted budget in the RMDZ marketing fund account no. 119-7000-1995 following the adoption of budget revision proposed at this meeting. The additional \$4,000 for Silver level sponsorship is available in 001-7000-1450 when the proposed budget revisions are approved.

CalRecycle must pre-approve the use of the \$1,000 of ZIF funding and then it will be reimburse to the City once the Conference has been held and the marketing completed. This is the same procedure as last year. Should ZIF Funding not be approved all funds will be expensed to the Community Economic Enhancement Budget.

**RECOMMENDATION**

Approve either the \$1,000 "Bronze" level sponsorship or a \$5,000 "Silver" level sponsorship in support of the 15<sup>th</sup> Annual Economic Forecast Conference to be held January 22, 2015.

**ATTACHMENT(S)**

15<sup>th</sup> Annual Economic Forecast Conference Sponsorship Opportunities Flyer

Center for Economic Development's 15th Annual  
**ECONOMIC FORECAST CONFERENCE**  
 WHERE WE ARE, WHERE WE'RE GOING, AND WHERE WE COULD BE

**SPONSORSHIP OPPORTUNITIES**

**PARTICIPATE**

- Annual conference providing insight into pivotal economic trends on a national, regional, and local level.
- For 15 years, this conference has helped community and business leaders translate economic trends into actionable intelligence to identify key opportunities for growth and successfully plan for the future. This year's conference will explore central economic drivers, with topics ranging from global commerce for rural economies, to workforce development, to agriculture and energy.
- January 22, 2015 - Gold Country Event Center, Oroville, CA
- For questions, customized sponsor packages, or more information, contact Georgia Nilsson - (530) 898-3858, gnilsson@csuchico.edu

**HIGHLIGHTS**

**BE A KEY PLAYER** in the region's must-attend business event, featuring an extensive trade show, engaging speakers, and an average annual attendance of over 500 attendees from the public, private, and nonprofit sectors.

**EXPOSURE TO THOUSANDS** with conference signage, recognition, and collateral:

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**CITY OF OROVILLE  
STAFF REPORT**

**TO: MAYOR AND CITY COUNCIL MEMBERS**  
**FROM: RANDY MURPHY, CITY ADMINISTRATOR**  
**RE: ECONOMIC DEVELOPMENT INCENTIVES – OLD HICKORY SHEDS**  
**DATE: NOVEMBER 4, 2014**

**SUMMARY**

The Council may provide staff direction regarding potential economic development incentives for Old Hickory Sheds.

**DISCUSSION**

A representative of Old Hickory Sheds, Mr. John Turner, has engaged with a local franchisee to open a sales lot in the City and begin the process to obtain the necessary permits. As seen in the attached photos, the sheds average 8' to 10' feet in height, which requires a Conditional Use Permit (CUP) in order to do business within the City limits. When Mr. Turner discovered that the deposit for a site-specific CUP fee was nearly \$3,000, and that the selected site might not be his permanent location, he requested staff to consider the economic advantages that this new business might provide the City, and, subsequently, provide some incentive to them. Staff explained that the only way to do so was to get direction from the Council to waive or otherwise modify the fee requirement. The options discussed include:

1. Outright waiver of the fee; or
2. Require payment of the fee in full; or
3. Require payment of the fee in full, but allow a CUP fee waiver for the new site equivalent to the amount actually paid at the existing site if the business relocates within the first 12 months; or
4. Modify City ordinance to allow the temporary storage and subsequent sale of items in excess of the current 6' height restriction; or
5. Provide a short-term loan to be paid back via the tax increment realized by the sales of the products offered.

Staff has researched what has been done in other local jurisdictions to accommodate this new business and discovered that Marysville requires a Use Permit, but the fee is significantly less than Oroville, and Paradise is modifying their ordinance. Staff would also respectfully remind Council of the recent effort for full cost recovery when the fees were adopted, as well as the inherent risks associated with fee waivers and loans.

## **FISCAL IMPACT**

If Mr. Turner's projections are realized, the City stands to gain approximately \$400 per month in new revenue (1% of \$40,000). The actual impact is subject to the result of the recommendation by Council.

## **RECOMMENDATION**

Provide direction, as necessary.

## **ATTACHMENTS**

Municipal Code sections 26-16.130 & 26-16.14  
Photos

3. A use permit, including conditions that ensure the proper management of manure, odors, noise, dust, flies and drainage, shall be required for commercial uses related to animal keeping, including but not limited to:
  - a. Public stables, riding academies, and horse arenas and shows.
  - b. Commercial uses involving concentrations of animals, including dairies, feed yards, auction yards, hog farms, slaughterhouses, poultry and egg production, veterinary hospitals, pet stores, kennels and similar uses.

#### **F. Location Requirements.**

1. Poultry or rabbits that are not kept in a building shall be kept in a fully-enclosed structure located at least 60 feet from any occupied building on an abutting parcel.
2. Pens, pastures or stables for livestock or ratites, as well as bee hives, shall be located at least 150 feet from any occupied building on an abutting parcel.

### ***26-16.130 Outdoor display and sales.***

#### **A. Temporary Outdoor Display and Sales.**

The temporary outdoor display or sale of merchandise shall be allowed as of right, provided that it complies with the following requirements:

1. The outdoor display or sale shall be conducted as an extension of an approved commercial use on the same site.
2. The outdoor display or sale shall occur for no more than 120 days within any 1-year period.
3. The outdoor display shall not be placed on any sidewalk or pedestrian path that is narrower than 8 feet. In addition, portable signs shall not be placed where they would cause the usable width of a sidewalk or pedestrian path to become narrower than 5 feet or would otherwise obstruct the movement of pedestrians.
4. The outdoor display shall not have a width that exceeds 3 feet and shall not occupy more than 50% of the store frontage.

#### **B. Permanent Outdoor Display and Sales.**

The permanent outdoor display or sale of merchandise shall comply with the following requirements:

1. An administrative permit shall be required for a permanent outdoor display or sales area. The permit shall specify the approved location of the display and sales area. This permit requirement shall not apply to the outdoor display or sales of living plants or cut flowers; however, these activities shall be subject to all applicable requirements of this section.
2. The outdoor display and sales area shall be directly related to a business occupying a permanent structure on the same site.
3. The outdoor display and sales area shall be screened from the view of adjoining public rights-of-way by decorative walls, fences or landscaping. Vehicle sales lots, produce stands, living plants and cut flowers, and oil displays on gas station pump islands are exempt from this screening requirement.
4. Additional signs beyond those approved or allowed for the subject use are prohibited.

#### **C. Configuration of Display and Sales Areas.**

All outdoor display and sales areas shall be subject to the following requirements:

1. The outdoor display of merchandise shall not exceed a height of 6 feet above grade, except with approval of a use permit. Trees and other plants that are greater than 6 feet tall are exempt from this requirement.
2. Outdoor sales areas shall not encroach into required minimum setback areas. In zoning districts where there is no required minimum setback, the outdoor sales area shall have a required minimum setback of 5 feet from adjacent property lines.

3. Displayed merchandise shall occupy a fixed location that does not disrupt the normal function of the site or its circulation, and does not encroach upon driveways, landscaped areas, easements or pedestrian walkways. A display shall not obstruct intersection visibility or otherwise create hazards for vehicle or pedestrian traffic. Merchandise must be located entirely within private property, may not encroach into the public right-of-way, and may not occupy any required parking areas.

## **26-16.140 Outdoor storage.**

### **A. Applicability.**

In non-residential districts, all storage containers and permanent storage areas outside of a structure shall be subject to the provisions of this section, except as follows:

1. Outdoor display and sales shall be subject to the requirements of Section 26-16.130 of this chapter.
2. Refuse collection areas shall be subject to the requirements of Section 26-13.020 of this chapter.
3. Mini-storage facilities shall be subject to the requirements of Section 26-42.060 of this chapter.

### **B. Permit Requirements.**

Permits shall be required for outdoor storage areas as follows:

1. In residential districts, 1 or more outdoor storage containers and storage areas with a total area of up to 150 square feet shall be allowed on a site as of right, subject to the requirements of this section.
2. In commercial and mixed-use districts, 1 or more outdoor storage containers and storage areas with a total area of up to 250 square feet shall be allowed on a site as of right, subject to the requirements of this section. (Ord. 1763)
3. In industrial districts, 1 or more outdoor storage containers and storage areas with a total area of up to 500 square feet shall be allowed on a site as of right, subject to the requirements of this section.
4. All other outdoor storage containers and storage areas, including storage areas for uses that are customarily conducted outdoors, shall be required to obtain a use permit.

### **C. Number, Size and Location.**

1. Outdoor storage containers and storage areas shall not occupy more than 10 percent of the area of any site. In addition, no more than 4 outdoor storage containers shall be located on a site.
2. Outdoor storage containers and storage areas shall be set back at least 10 feet from any lot line, and they shall not be located in any required minimum setback.
3. Outdoor storage containers shall have a maximum height of 15 feet.

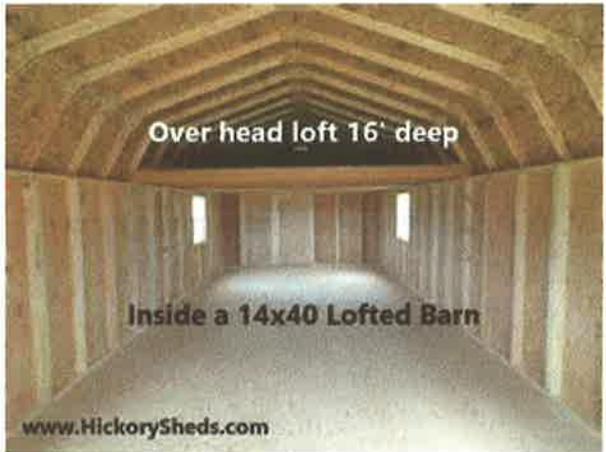
### **D. Screening.**

Outdoor storage areas shall be screened by a solid fence of sufficient height to ensure that the outdoor storage area is not visible from public rights-of-way. The fence, and the storage area's contents, shall have a maximum height of 7 feet on sites located within or adjacent to a residential district, and 15 feet on all other sites. The exterior of the fence shall provide a decorative architectural treatment.

### **E. Hazardous Wastes and Substances.**

Hazardous wastes and substances as defined in Chapter 11C of this Code, including liquids, shall not be stored in an outdoor storage area or storage container, except with the approval of the Fire Chief. The approval shall be granted only if the applicant demonstrates the following:

1. The design of the storage area or container includes adequate measures to contain the hazardous wastes and substances in the event of a spill.
2. The storage area or container complies with the provisions of Chapter 11C of this Code.



**OROVILLE CITY COUNCIL  
STAFF REPORT**

**TO: MAYOR AND COUNCIL MEMBERS; CHAIRPERSONS AND COMMISSIONERS**

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

**RE: FINAL FISCAL YEAR 2014/2015 BUDGET**

**DATE: NOVEMBER 4, 2014**

**SUMMARY**

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

**DISCUSSION**

The Adopted Budget was approved on July 1, 2014. This staff report indicates changes made since staff recommended a Final Budget on August 12. These notes reflect changes made since the August 12 submission. All previous staff reports related to the Fiscal Year 2014-2015 budget are attached for your convenience as follows:

- Summary of Positions Table - September 16, 2014 **(Attachment A)**
- Budget Workshop-Proposed Revisions to FY 2015 Budget - August 12, 2014 **(Attachment B)**
- Adoption of Fiscal Year 2015 Budget – July 1, 2014 **(Attachment C)**
- Receipt of Preliminary Annual Budget for Fiscal Year 2014/15 **(Attachment D)**

For expediency, we have focused on projecting the best numbers for the current fiscal year as priority over researching prior year information. The budget recommended on August 12, 2014 reflected an updated review of all funds. Regarding FY 2014 information the column heading "Trial Balance" indicates the information has been updated based on actuals per the City financial system. Otherwise the column heading is "Projected" indicating that the basis was an earlier estimate.

**UPDATES**

**General:** Financial data, which has been changed since the August 12<sup>th</sup> submittal, is listed in columns titled November Revision. Most General Fund departments have been updated to trial balance for prior year. Most special funds continue to reflect the last fiscal year as "Projection," however those that have been updated are noted as "Trial Balance" in the column heading.

**Summary of Positions:** These tables now reflect the revisions of September 16, 2014. The staff report from that discussion is also attached below. **(Attachment A)**

**Salaries and Benefits:** All Salary and Benefits have been updated to reflect the projections

CE-7

as of October 7, 2014. These projections reflect all known costs per completed MOU's and contracts for the entire fiscal year.

**Budget and Supplemental Adjustments:** These are reflected as November revisions. Also reflected are any other specific Council directions to staff to reflect in subsequent budget revisions.

**City Council, Mayor, and Treasurer Stipends:** Recommended budget reflects the following changes in stipends as per the August 12<sup>th</sup> submission, except that an increase for the Treasurer has also been added. However, one time savings reflect that stipend increases are not effective until November 2014. As reported August 12<sup>th</sup>, "the cost of serving in these elected positions has increased considerably since the last time stipends were raised in 2002, therefore staff is also recommending that stipends for Council/Treasurer and Mayor be increased to \$400 per month and \$500 per month, respectively." Staff is calling this out in this report as there was some indication that further discussion was desired when initially presented August 12<sup>th</sup>. The stipend increase to \$400 for Council/Treasurer and \$500 for Mayor is a staff recommendation, which will be adjusted in accordance with the Council's direction. (The memo sent to Council last week incorrectly stated the new Council/Treasurer stipend amount was \$450).

**City Council:** Reflects legal requirement that council be paid as employees which increases some cost of employer paid deductions. Budget also reflects projected medical insurance including increases, and stipends as above. Projection is based on a scenario where one new Council member receives insurance for the period January through June. Video recording expenses are now in the City Hall budget and that cost reduction is reflected. Projection assumes all Council Members will receive stipends.

**Mayor:** Reflects legal requirement that the Mayor be paid as a city employee which increases costs for employer paid deductions. Budget also reflects projected medical insurance increases, and stipends as above. Video recording expenses are now in the City Hall budget so that cost reduction is reflected. Operating budget includes \$3,000 for membership and attendance at the U.S. Conference of Mayors in San Francisco, and also reflects \$1,600 in one time savings from non attendance at the League of Cities meeting this year.

**Treasurer:** Reflects stipend and projected medical insurance increase. The Treasurer has always been paid as an employee; hence the increase to the Salaries and Benefits appropriation is not as large as for the increase for the Mayor and Council.

**City Administrator:** Adjustment for meeting video recording expense moved to City Hall budget.

**Economic Community Enhancement:** Departmental Revenues have been reduced. Since August 12<sup>th</sup> it was discovered that Planning Department revenues were erroneously deposited in the wrong account. (The same revenue is reflected as an increase in the Planning Department). There is no other local funding expected at this time.

Expenditures have been adjusted to maintain General Fund support at the level described in the City Reserve Policy, adjusted for the fee waiver granted to the Gulfstream Charter School as a Community Enhancement Project.

**Community Promotions:** Revenues have been reduced to reflect the lack of General Fund

revenue received through October 21<sup>st</sup>. Expenditures reduced to reflect the \$625 fee exemption to support the Community Action Commission Holiday event.

**City Hall:** Adjustment for meeting video recording expense moved to City Hall budget from Mayor, City Council, and City Administrator

**Information Technology (IT):** For greater transparency, all IT expenses have been moved to this department, except those purchased from special purpose funds. Department continues to include new accounting system software for which an RFP is being prepared per Council direction at the October 7<sup>th</sup> meeting. \$3,000 is also included for additional labor expense to assist in timely implementation of projects. Projected costs have been reduced \$17,000 over the August 12<sup>th</sup> budget due to better pricing and more accurate projections.

**City Attorney:** For transparency, all legal expenses are in this budget, except if required from a special fund, such as developer's deposits. Staff is recommending keeping the budget at last year's level although spending for the first quarters of this year is at a slower pace than last year.

**Human Resources:** Minor adjustment to bring operating expense in line with three year average plus funds for current year recruitment contract.

**Risk Management:** Reflected under the City Administrator instead of Finance.

**Finance:** Revenue reduction reflects shift of duties to Public Works counter, which also enabled the elimination of the one-time costs of ADA compliance for the Finance counter. Business license revenue will move to Planning/Code Enforcement effective November 1, 2014.

Expenditures reflect an overall reduction of \$103,000 from the August 12<sup>th</sup> submittal and a \$64,000 reduction from the adopted budget. The Accounting Manager position, which had previously been included for a January 2015 start date, remains frozen as per the FTE discussion, (see staff report below). Other reductions are based on analysis of current year-to-date and trial balance expenditures. For example, salary and benefit contingency funding has been reduced 47% from the final budget last fiscal year. The reduced operating appropriation still contains adequate funding to support the City's transition to a new Finance Director and implementation of the new accounting software.

**Non Departmental:** Note that the FY 2014 trial balance reflects the impact of the State's confiscation of the \$1,852,000 City loan to the Redevelopment Agency, which, as the Council knows, was a large hit to the General Fund. Conservatively, we have only projected increased revenues from prior year when we have trusted estimates. For example, Muniservices, who has a proven track record, has provided us with estimates for Sales and Use Taxes, which reflect a 4.5% increase over FY 2014. The increase in Franchise Fees (Recology) was effective April 1, 2014 and is expected to bring in \$120,000 more revenue in FY 2015 than in the prior year. Based on Department of Finance estimates, the City can expect an additional \$25,000 in State-mandated cost reimbursement as a result of funding that was approved by the Governor. The result is that non-departmental revenues, excluding transfers are 1.8% better than the August 12<sup>th</sup> projection.

Non-departmental transfers to non-departmental accounts have been reduced since August 12<sup>th</sup>

as a result of continued analysis. Most of the transfers shown at this time are one-time amounts resulting from funds analysis. In a break with the past, ongoing transfers for direct and indirect costs will be based on actuals and therefore cannot be reflected as a budget item due to lack of information, however, pursuant to Budget Policy No. 16, these items will be added to the budget based on actual transfers. Additionally nearly \$900,000 in transfers are credited to specific departments rather than added to the non-departmental budget. All one-time funds, (except the small structural imbalance, noted below) are being utilized either for one-time expenditures or being returned to the General Fund reserves.

One significant change is that the one-time transfer from the Workers Compensation Fund has been reduced per the note below regarding the impact of Workers Compensation costs for pre-1990 claims. All resources in the Equipment Reserve Fund are being moved to the Capital Replacement Reserve established in the General Fund.

The adopted budget for this department was the result of projecting the legal, consulting, and other expenditures and moving to other departments where the expenditure is more transparent. The expenditure appropriation has been increased \$8,000 based on expenditures to date.

**Workers Compensation:** The significant change in this fund is that we have had large payouts for Pre-1990 claims early this fiscal year (and at the end of last year), as was reported in a previous Finance report. In accordance with our Reserve Policy, staff has reduced the transfer to the General Fund by \$133,350 relative to the August 12<sup>th</sup> budget. Projected revenues and fund carryover reflect trial balance income for FY 2014.

**Police:** The transfer from the Indian Gaming Grant (for prior unreimbursed expenses) was reduced, however Salaries and Benefits have also been reduced to reflect personnel costs now charged to Fund 158 Law Enforcement Grants. Public Safety Augmentation Fund revenues were up enough from the prior year to allow for a smaller increase in the amount transferred from Fund 156. Supplemental Law Enforcement funding continues to increase such that an additional \$48,000 can be used to support Law Enforcement activities.

The SPCA contract for Animal Control Services is reflected in this budget. The Chief requested a 3% increase in that contract to make up the increase we were unable to grant the SPCA in FY 2014. This budget before you will permit that increase.

**Fire Rescue:** Reduced revenues reflect projection based on year-to-date.

**Planning and Building Code Enforcement:** Revenues have been increased over August 12<sup>th</sup> budget, partially as a result of the assumption of Counter duties from Finance as noted in Finance notes above. More significantly, revenues were up last fiscal year and YTD comparison indicates current year revenues are running 13% higher than in fiscal year 2014.

**Parks and Park Operations:** Volunteer hours have been adjusted across the board. The hours presented in the August 12<sup>th</sup> budget represented only a six month total. These have been doubled for a more accurate projection.

**Public Works Administration:** The Public Works Director position remains frozen. Annual maintenance costs for Information Technology including GIS, are now reflected in the IT budget.

**Streets:** Public Works Operator II (funded by Franchise Fee Increase) has been added. The Council's action on May 20, 2014, approving new signal equipment has been carried forward to this fiscal year, along with the offsetting grant revenue. As previously reported, a purchase order was not completed until July 8, 2014, moving the work into this fiscal year.

**Housing Funds:** There is no impact to the General Fund. There remains more to do as far as transferring expenditures into the correct funds, however overall Housing Fund balances are projected be positive by \$1.6 million.

**Special Funds:** As in previous FY 2015 budget presentations, adjustments to actual fund balances indicate the need for additional research.

**Sewer Fund 101:** Expenditure appropriation includes \$45,000 new camera, \$25,000 for new Pick-Up Supervisor, and \$15,000 for an auxiliary engine for the 2001 VAC.

**Park Development Impact Fee Fund 106:** Expenditure appropriation includes \$35,000 for dump truck and \$25,000 for completion of Open Space Master Plan. Also included is the \$22,635 needed for the completion of the Hewitt Park Stair Project as approved by Council. These are pending City Attorney validation that funds may be used in such a manner.

**Recycling Fund 119:** The updated figures reflect grant revenue from Cal Recycle for marketing and development for recycled materials as well as operating supplies drawn from Fund Carryover.

**Law Enforcement Development Impact Fee Fund 159:** Expenditure appropriation adjusted to permit Director of Public Safety to use fund balance to acquire operating supplies for Police Department without charging the General Fund.

**Fire Suppression Impact Fee Fund 163:** Reflects increase in revenues received to date. Expenditure appropriation adjusted to permit Director of Public Safety to use fund balance to acquire supplies and assets for Fire Department without charging the General Fund.

**Contingency Fund 165:** Transfer in from General Fund to reflect Reserve Policy.

**Supplemental Benefits Fund:** Updated to reflect projects and plans for the fiscal year as described by the SBF Coordinator.

**Pioneer Museum Fund 435:** Staff recently (re)discovered the existence of this fund which is not reported in the budget documents, per information provided by the Treasurer. Further research needs to be completed on the source of the fund balance and permitted usage.

**Business Manufacturing Development Center 440:** Reflects exhaustion of fund balance and loss of BINTF rental income.

**Special Deposit Fund 620:** This should be revolving fund, however in the past it has carried large fund balances and is now included in the budget document for transparency. Finance staff will continue to analyze the balances to ensure this fund is used only for appropriate transactions.

**Annexation Fund 710:** Proposed expenditure appropriations will allow the existing fund balance to be applied. This should be more than enough to complete Area B, as was reported at the last meeting.

**General Fund Reserves:** The additional \$5,232 from the Annie B Fund has been added to the Chinese Temple Reserve. Other reserves reflect the recently adopted Reserve Policy. While until the completion of a full inventory of fixed assets it is difficult to assess how much should be in the Capital Asset Reserve. This is our first year with an assigned General Fund Reserve for this purpose. We estimate that we are at 24% of our target amount of \$3.4 million. Staff has recommended the addition of an assigned reserve that could bridge one year of the positions funded by the SAFER Fire Grant, in the event that there is a one-time gap in funding between when grant funding ends in April 2016 and the availability of proposed new revenues for Public Safety.

**Report on Structural Imbalance:** Analysis of one-time revenues versus one-time expenditures and savings results in a structural imbalance of \$116,000. Staff does not consider this amount significant for the following reasons:

*This amount is less than 1% of total revenues.*

The General Fund would have to run at this imbalance for 23 years to exhaust General Fund Reserves.

The completion of the indirect cost plan, the installation of an accounting system that will better capture direct costs, continued development of a fee structure based on full cost recovery should eliminate the imbalance.

Staff will continue to report on progress eliminating this imbalance at quarterly budget reviews.

## **RECOMMENDATION**

Adopt Resolution No. 8292 – A RESOLUTION OF THE OROVILLE CITY COUNCIL ADOPTING THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4, 2014.

## **ATTACHMENTS**

Resolution No. 8292

Attachment A - Summary of Positions Table - September 16, 2014

Attachment B - Budget Workshop-Proposed Revisions to FY 2015 Budget - August 12, 2014

Attachment C - Adoption of Fiscal Year 2015 Budget – July 1, 2014

Attachment D - Receipt of Preliminary Annual Budget for Fiscal Year 2014/15

**CITY OF OROVILLE  
RESOLUTION NO. 8292**

**A RESOLUTION OF THE OROVILLE CITY COUNCIL ADOPTING THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4, 2014**

**NOW THEREFORE**, be it hereby resolved by the Oroville City Council as follows:

1. The Council hereby adopts the final Fiscal Year 2014-2015 Budget, as submitted on November 4, 2014.
2. The City Clerk shall attest to the adoption of this Resolution.

**PASSED AND ADOPTED** by the Oroville City Council at a regular meeting on November 4, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Scott E. Huber, City Attorney

\_\_\_\_\_  
Randy Murphy, City Clerk

# EXHIBIT - A

## OROVILLE CITY COUNCIL STAFF REPORT

**TO: MAYOR AND COUNCIL MEMBERS**

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

**RE: SUMMARY OF POSITIONS TABLE**

**DATE: SEPTEMBER 16, 2014**

### SUMMARY

Council may consider the Summary of Personnel Table and direct staff regarding adjustments.

### DISCUSSION

Following input from the Executive Committee, staff has also included a slide based on Power Point budget presentation some years previously. The traditional FTE table, which has been a standard part of the budget presentation since at least the adoption of the 1998 Fiscal Year budget, follows that slide.

The total count of positions on the slide counts all positions, regardless of source of funding, and each part-time position is counted as one position on the slide. The total on the FTE Table represents partial FTE's and therefore the Total FTE's are less than the total positions in the slide. Note that many General Fund positions should be eligible for some non-general fund support, based on cost accounting and implementation of an indirect cost plan. Items shown as partially General Funded indicate known commitments from other sources. Even for the positions shown as partially General Fund, every effort will be made to minimize the cost to the General Fund.

At first glance revising a table summarizing FTE's may seem to be a simple task. The number of FTE's is correct, but how and where to display them is a more subjective issue. For example, the home department when department share positions is generally where that position spends the most time on the organizational chart, the projection of which might not always be that clear.

Regarding the traditional FTE Tables, updates include clarification of titles, (and department names), and ongoing discussions of under which department shared positions should occur. This information has been shared and reviewed by departments, a process that will continue as needed. We recognize that there are

legitimate differences of opinion as to how to display some positions, and as to whether non-general funds may ever be available. Therefore Staff has added additional notes where there has been known confusion or controversy.

Frozen positions are not reflected in the FTE count on the Table but are noted near the titles. This is a compromise between the desire to restrict the FTE count to funded FTE's while still continuing to track and report on frozen positions. For purposes of this report when described as noted, we mean it is reflected where Job Titles are listed but not included in the FTE count. Positions which have been moved from one department to another would be reflected by having no prior year history in their new department, but their history will also be listed under the former departments. For example the Information Technology Manager now shows under City Administrator (Control Agency for the new Information Technology Department), but the history appears under Finance Department where the position was formerly located.

Funding sources are not now, and have not in the past, been consistently reflected in the traditional table in prior budget documents. For example, the Director of Finance has always been shown as 1 FTE in the Finance Department, although .3 FTE was historically charged to the Redevelopment Agency. Staff would recommend against changing this practice because we need the flexibility to maximize revenue from all non-general fund sources as efficiently as possible, while ensuring that the number of positions overall is controlled by the Council.

There are several positions that we previously asked the Council to weigh in on as to whether to include in the budget for the current fiscal year. Based on feedback thus far both tables now reflect increasing the .4 FTE Building Inspector to full time and one additional Public Works Operator II (Equipment Operator). The positions not included at this time are the Public Works Director and Accounting Manager. It is fair to say that a good case can be made for each of these positions. The Council is encouraged to provide additional direction if this does not reflect your wishes. Staff will fund only those you direct be funded. (See chart of recommended positions attached).

Finally, Council has expressed concern regarding future funding for the four SAFER Grant Funded Firefighters. The Safer Grant funding expires April 2016. The City Administrator plans to present a list of options for these positions to the full council when we bring forward the pending final budget revision for FY 2015, seeking further direction.

#### **Detailed notes:**

##### **Office of the City Administrator:**

The RDA Economic Development Position has been renamed dropping RDA from the title. The position is noted as frozen. It has been noted on the summary table that the .2 of the Program Specialist is frozen. Per the note, this was a voluntary freeze of a portion of this position by the incumbent. The Information Technology Manager Position has been moved from the Finance Department and the GIS Specialist from

Public Works, effective this year. Both positions are in the new Information Technology Department. The Administrative Assistant Position impacted by the Assistant City Clerk reorganization is not reflected in the FTE count for current year.

**Business Assistance and Housing Development:**

Director of Business and Housing Assistance is listed as a Frozen Position. The Administrative/ Program Analyst II is listed as a Frozen Position. The Administrative Assistant is listed as a Frozen Position.

The Code Enforcement Staff Assistant (aka Staff Assistant), Code Compliance and Construction Specialist (aka Code Community Housing Specialist), and Code Enforcement Specialist positions are moved to the Community Development Department beginning with the current year. The previous table, included with the unapproved August 12 revision, listed 2 Code Enforcement Specialists instead of a Senior Code Enforcement and regular Code Enforcement.

**Finance Department:** The Manager of Information Technology has been moved to the new Information Technology Department under the City Administrator. The two frozen positions are listed as such, as well as the ongoing recruitment. As in all departments, frozen positions are not included in the FTE count on the traditional table.

**Fire:** The four frozen positions (The Chief and 3 engineers) are noted. Also noted is staffing per an amendment to the OFFA contract wherein two captains serve as interim Battalion Chiefs. (There is only one regular Battalion Chief position.) The grant funded and intern positions are also identified. There is one Fire Administrative Position noted as frozen.

**Police:** The five frozen positions (1 sworn 4 non-sworn) are listed as well as 3.5 (3 sworn and .5 non-sworn) vacancies. The .5 Evidence Technician position has been clarified, the other half is filled by an individual who is also a .5 CSO. The status of the Lieutenant is noted as frozen and the new Assistant Police Chief Position is reflected. The single FTE shown for a Detective is filled by a rotational assignment between Police Officers.

**Parks and Trees:** The four frozen positions are noted.

**Public Works:** Four frozen positions (Public Works Director, Associate Civil Engineer, Administrative Assistant, and a Public Works Operator II) are listed, but as with all frozen positions, are not included in the FTE count. It is also hoped that the Cement Finisher will be able to take advantage of a promotional opportunity into the frozen Public Works Operator II position. The Cement Finisher position would then be recommended to be frozen instead. At this time, the Cement Finisher is listed at the FTE count.

Two corrections have been made to the Summary of Positions presented August 12. The August 12 Summary Table erroneously listed a Public Works Manager position

when instead the city has a Public Works Supervisor (Sewer). Staff also transposed our Senior Civil Engineer and the frozen Associate Civil Engineer positions.

As noted previously, the GIS specialist has been moved to the new Information Technology Department.

**Community Development:** The Department name has been corrected. Two frozen positions (Administrative Assistant and Assistant Planner) are noted. The three code enforcement related positions including those moved from Business and Housing Assistance department are now included in the current year count for this department. Staff clarified (for current year) that our FTE's include both regular and senior code enforcement positions, the prior year history may still require some updating. The Grant funded positions have been noted.

Lastly a transposition of the filled Associate Planner with the frozen Assistant Planner position had been corrected

**TOTALS:** Formulas for Department Totals have been updated to reflect adjustments in the table. Consistent with the department detail, the FY 2015 total on the table does not include frozen positions.

## **FISCAL IMPACT**

None: This table reflects information that is supplemental to the budget. Personnel expenses not reflected in the adopted budget continue to be included in pending revisions. This page will replace the Summary of Personnel Tables in the Final Budget, once approved by Council.

## **RECOMMENDATION**

- 1) Approve Summary of Positions table, (Traditional Format) with revisions as directed by Council.

## **ATTACHMENTS**

Positions Slide Format  
Summary of Positions Table  
Recommended Positions PDF

# EXHIBIT - B

## 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. <sup>1</sup> 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. <sup>2</sup>

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

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<sup>1</sup> 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.

<sup>2</sup> 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

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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.

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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

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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)

# EXHIBIT - C

## 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: Adoption of Fiscal Year 2015 Budget**

**DATE: July 1, 2014**

### **SUMMARY**

The Council/Commission may adopt preliminary budget as revised to be Fiscal Year 2015 working budget.

### **DISCUSSION**

The City Charter requires that the Adopted Budget be approved at this first meeting of July. The document presented today reflects the Preliminary Budget received May 20, 2014, plus revisions either as directed by Council at either the Budget Workshops or to reflect updated information and analysis conducted by staff since the May 20 meeting.

The final budget will be adopted at the August 17, special meeting.

A page has been added to show projected General Fund Balance and distribution to assigned General Fund reserves.

While there is still substantial work to do before August 17, in order to present a balanced working budget at this time, the following new initiatives which were part of the preliminary budget have been deleted, at least until the review of all funds and transfer is complete. Deletions at this time are:

Public Works Director, City Hall Bathrooms, Cost Accounting System Implementation, Accounting Manager, General Fund Transfer to contingency fund 165 to bring to amount in per the pending reserve policy.

### **REVISIONS PER COUNCIL ACTIONS OR DIRECTION:**

Contingency Fund 165 reflects the action taken at the June 3 meeting (\$75,000 expenditure increase in FY 2014).

**Park Operations:** Budget pages have been added for Chinese Temple, Lott Home, and State Theater.

### **REVISIONS PER EXECUTIVE/ FINANCE COMMITTEE REVIEW**

**Pending Reserve Policy:** Reserves as prioritized in the pending policy: Post Employment Expenses at 20% of accruals. Contingency Fund see note above. Additional reserves are based on available funding. Of those only part of the estimated Capital Replacement Reserve has been funded, reflecting 90% of the unassigned fund balance projection, less first year of Police Car 5 year lease.

**Unemployment Self Insurance fund:** In the past the fund narrative described the objective was to carry a fund balance large enough to cover the cost of unemployment insurance. This is not feasible at today's interest rates. Staff has recommended that the available balance in this fund be kept at a level sufficient to cover three times the most costly of the last three years.

**Undesignated Fund Balance:** Current projection for closing FY 2014 fund balance is \$3,547,505. Staff is proposing that portions of this reserve be designated towards the following liabilities: Accrued Leave / Retiree Premium Reserve , Capital Replacement Reserve, General Liability Reserve. (The Reserves page is the fourth page from the end of the budget booklet).

#### **REVISIONS AS RECOMMENDED BY STAFF:**

**All General Fund Departments:** Salary and Benefit Tables have been validated, corrected as needed, and are now displayed. These tables are now the basis for Salary calculations. FY 2015 now reflects best projections available at this time for Salary and Benefit cost. Some non-general fund departments are complete, but Housing is only partially validated.

**City Clerk:** Salaries and Benefits correctly reflects the confidential administrative assistant who resides in this budget, which was formerly in City Administrator budget.

**Non Departmental:** Projected revenues have been adjusted to reflect actual revenues and amounts projected by Muni-Services for FY 2014. The general fund expense for retiree conversion of sick leave to Health and Dental premiums has been moved to the new reserve fund. The SPCA contract has been moved to the Police Department which is the control agency. The additional 1% rate increase for SPCA is reflected in this document.

**Public Safety:** The annual Lease Payment for thirteen police vehicles came in \$33,000 higher than was expected in the received budget. Eighty percent is funded as through the new Capital Replacement Reserve.

Transfer to Police from Public Safety Augmentation Fund set at 1/3 of fund balance.

See note above regarding the SPCA contract.

**Workers Compensation Fund:** Self Insurance fund projection for FY 2014 and 2015 increased to reflect ongoing pre 1990 claim.

**Information Technology:** The GIS position has been moved to this budget from Public Works. The IT Manager's recommended purchases for the first year of the 5 year plan is reflected.

**Public Works:** The Cement Finisher position will be changed to an additional Public Works Operator III. The pay rate is the same for both positions.

**Fund by Fund Review, which includes projected fund balance, has been completed for the following:**

Drainage Impact Fee  
Park Development Fee  
Traffic Impact Fee  
Thermalito Traffic Impact Fee  
Drainage Impact Fee Citywide  
Local Transportation Fund  
Gas Tax Regional Surface Transportation Fund  
Technology Fee Fund  
Recycling Fund  
Special Gas Tax Funds 2107.2107.5 Hwy code\*; 186.1 & 2106\*; 127 Gas Tax 2105  
Special Aviation (Airport Improvement)\*  
Asset Seizure Fund  
Public Safety Augmentation Fund  
Police Supplemental Law Enforcement Fund\*  
Law Enforcement Grant Fund  
Law Enforcement Dev. Impact Fee Fund  
Fire Suppression Impact Fee Fund  
Fire Grants Fund  
General Government Development Impact Fees\*  
Westside Public Safety Fund (Facilities)  
Public Safety Services  
Supplemental Benefits Fund  
Annexation Fund

Also reviewed: Revenues for 17 Landscape and Lighting Districts and 8 Benefit Assessment Districts. FY 2015 expenditure budgeting for these districts is pending recommendations from public works.

The word "Block" has been dropped from the name Law Enforcement Block Grant, as this fund is the repository for a variety of types of grants. The fund balance at the beginning of FY 2011 2012, which has been carried forward since, is assumed to be available to reimburse the General Fund.

**Corrections:**

**City Clerk** – The projection for FY 2014 operating cost has been corrected to reflect actuals. The operating expense for FY 2015 now includes \$9,000 representing the City Clerks estimate for the cost of the upcoming election.

**Police:** Police Officers corrected number of positions from 17.5 to 19 (2 still frozen), reflecting council approved actions to date.

**Parks and Trees:** Reflect previous action replacing a Parks Maintenance Worker III with a

Public Works Supervisor. The reported volunteer hours are still being validated.

**Public Works:** Add one Public Works Operator 1 as reflected in staff report March 4, regarding Recology rate increase.

**Business and Housing Administration:** This page was missing information regarding FTE's, this has been added, but budget sections for BAHD are not complete.

**Yet to be done:**

These items are among the items which still reflect the figures in the budget for 2014 2015 year in the two year plan adopted at the beginning of last fiscal year:

**Summary of Funded Positions:** Consistency in the reporting on these pages will be in place by August 12\*

**Summary of Transfers:** Transfers in Italics reflect figures in the approved two year plan. This page will not be complete until review of all funds is completed sometime prior to August 12.

**Summary of Fund Balances (2 pages).** Analysis of funds in Italics are not yet completed.

**Budget Narratives:** Department Heads are submitting revisions to titles and narratives. This will be complete appear in the final budget, although new titles have already been reflected .

\*Transfers out were reduced as projected fund balances could not support the amounts reflected in the two year plan.

**RECOMMENDATIONS**

- 1) Direct staff regarding revisions to Preliminary Budget prior to adoption
- 2) Adopt revised budget Budget for Fiscal Year 2015. This will be the working budget until August 12.

\*Funded positions should exclude frozen positions, as they are not funded. However reductions were not reflected this way consistently in the FY 2015 budget (reductions were subsequent).

# Exhibit D

## 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: RECEIPT OF PRELIMINARY ANNUAL BUDGET FOR FISCAL YEAR  
2014/15 AND SETTING OF COUNCIL BUDGET WORKSHOPS**

**DATE: MAY 20, 2014**

### **SUMMARY**

The Council/Commission will receive the Preliminary Annual Budget for fiscal year 2014/15.

### **DISCUSSION**

The Preliminary Budget is a document which the Charter requires staff to prepare on or before June 1<sup>st</sup> of each year. The Preliminary Budget is presented by the City Administrator as the fiscal plan for 2014/15. The Preliminary Budget is the starting point for discussions by the Council/Commission. Upon review of the City Administrator's Preliminary Budget, the Council/Commission may amend (either enhance or reduce expenditures) as a policy decision. The Adopted Budget must be approved at the first meeting in July.

The City is committed to increasing the transparency of the budget process. Due to recent changes in Finance Management, additional time is needed to provide the quality analysis such transparency requires. Staff has recommended to the Executive/Finance Committee that the process in this year be slightly different to permit adherence to the Charter but without short-circuiting the goal of a more inclusive budget discussion. There was no objection from this committee.

The Preliminary Budget submitted is largely reflective of the 2014/15 Budget plan approved following hearings last fiscal year. While there have been several important revisions, which are noted in the attached memoranda, this budget document is primarily designed to conform to legal requirements, provide an initial working budget commencing July 1, 2014, and most importantly start the path for a more complete budget revision at a Special Meeting planned for August.

Staff will be responding throughout this period to questions or comments as directed by the Council. The following opportunities for input are planned and additional workshops will be scheduled at Council's request:

- |           |  |
|-----------|--|
| June 3    | Public Hearing during regular Council Meeting.   |
| June 24   | 5:00pm to 7:00pm Budget Workshop – General Fund Departments  |
| July 1    | Adopt Preliminary Annual Budget (subject to revisions on August 12)                                    |
| July 17   | Noon to 2:00pm Budget Workshop – Other Funds   |
| August 12 | Special Meeting to discuss and approve initial revisions to Preliminary Budget, and adopt Final Budget |

Transparency and budget monitoring should be ongoing. In addition to the revised monthly reporting, staff is also recommending that budget review be placed on the Agenda at the October 21, 2014, January 20, 2015, and April 21, 2015, City Council regular meetings.

### **RECOMMENDATIONS**

1. Acknowledge receipt of the 2014/15 Preliminary Annual Budget.
2. Set Budget workshops relating to the 2014/15 Annual Budget for June 24, 2014 from 5:00 p.m. to 7:00 p.m. and July 17, 2014 from noon to 2:00 p.m.
3. Call a Special Meeting of the Oroville City Council for August 12, 2014 at 5:00 p.m. to discuss and approve the initial revisions to the 2014/15 Preliminary Budget and adopt the Final 2014/15 Budget.
4. Direct staff to schedule quarterly budget reviews at the second meetings in October 2014, January 2015, and April 2015.

### **ATTACHMENTS**

**Memoranda: Notes on the Preliminary Budget**

*A copy of the Preliminary Annual Budget for fiscal year 2014/15 is available for review by request in the City Clerk's Office.*

**MEMORANDUM**

**TO: MAYOR AND CITY COUNCIL MEMBERS**

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

**RE: NOTES OF 2014/15 PRELIMINARY BUDGET**

**DATE: May 20, 2014**

The Preliminary Budget submitted is reflective of the 2014/15 Budget plan approved following hearings last year. Staff was also able to complete a fresh analysis of most General Fund departments. While much more needs to be done and will be done in the coming weeks, we are pleased to present a preliminary budget that is a better starting point than we anticipated as little as two weeks ago.

Council is reminded that the Adopted 2013/14 budget did not reflect the staff reductions made last year, although since they were implemented the benefits are now reflected in the FY 2014 projections, shown here for most General Fund departments. These are also reflected in the FY 2015 preliminary budget. Most expenditures associated with reductions in force occurred during FY 2014, the full financial net benefit of those reductions is also more fully reflected in the 2015 Preliminary Budget.

The following is a list of the Preliminary Budget sections which received a refreshed analysis during the period May 1 – 11, 2014:

- General Fund Summary of Revenues - Four Year Comparison
- General Fund Summary of Expenditures - Four Year Comparison
- General Fund Summary of Expenditures - (Trend Chart)
- City Council
- Mayor
- Treasurer
- Office of the City Administrator
- City Administrator
- Economic and Community Enhancement
- City Attorney
- City Clerk
- Human Resources
- City Hall
- Information Technology
- Finance Summary
- Finance
- Non-Departmental
- Risk Management
- Police
- Fire and Rescue
- Planning and Development Services

Planning and Development Administration  
Public Works  
Public Works Administration  
Streets  
Building Code Enforcement  
Parks and Trees Administration  
Parks and Trees Operations  
Centennial Cultural Center  
Pioneer Museum  
Bolt Museum  
Vehicle Maintenance Fund  
Sewer and Sewer Treatment Fund 101  
Sewer Connection fund 104  
Canine Donation Fund 113

All other sections of the submitted Preliminary Budget are a reiteration of FY 2015 as adopted in the two year financial plan. The balance of the analysis will be completed before the Final Budget is adopted August 12.

**Additional Comments to the submitted Preliminary Budget:**

**General:** Health Insurance Expense: A placeholder of 10% over FY2013 cost has been added to Salaries and Benefit Expense. This amount will be refined before the major budget revision in August.

**Department of Finance:** Salaries and Benefits assume the Finance Director position will not be filled until November 1. The RGS agreement is reflected in operating expenses.

Restoration of the Accounting Manager position is funded, assuming a November 1 start date. Overtime/Extra hire has been increased \$12,000 and an out of class assignment is funded to continue through new fiscal year. \$19,700 has been added to rehabilitate the Public Access window so that it is ADA compliant.

**Non Departmental:** Funds are included to repair and remodel both men's bathrooms in City Hall at a cost of \$22,300.

**Information Technology:** Information Technology is proposed to be moved from the Finance Department to a separate departmental budget in the City Administrator section. This better reflects de facto roles and responsibilities. The FY15 IT Budget also includes funding for required network updates (\$18,000), and a \$100,000 place holder for a new financial and payroll system, currently listed as a Capital Expense. Eventually all costs in this department will be reflected in our indirect cost plan.

**City Clerk:** Estimated cost of November Election is included.

**Public Safety:** Salaries and Benefits reflect the cost savings from the last contract negotiations with Fire and Law Enforcement.

Expenses have also been increased to reflect \$110,000 annual lease cost for thirteen new

Police Vehicles, \$80,000 one-time expense to equip the vehicles, and \$44,000 for annual vehicle maintenance for the new vehicles less savings on the nine surplus vehicles. Four lower mileage vehicles will be kept as back up. We will also add one time revenue of \$6,400 for the sale of the surplus vehicles.

It should be noted that Fire Department is projected to bring in 23% more revenue in current year than FY 2013.

**Planning and Development Services:** Code Enforcement Specialist paid from the Police budget has been moved to the correct department. Funding for the Police Officer position remains in that department.

**Public Works:** Funds have been included for adding a Public Works Director. It is assumed that this position would be filled by January. Public Works Administration is projected to bring in nearly twice the revenue in FY14 the was the case in the previous year. In recognition of this achievement, \$5,000 has been added to the Public Works budget for needed new equipment to be specified later. The increased revenue was in part a citywide effort, therefore a future item may come before the council to consider using up to \$1,000 of this amount for an employee recognition program.

**Parks and Trees:** We have added a four month Seasonal worker. The Department will leverage this to provide City Hall with janitorial service for 12 months.

Other items awaiting more information or analysis:

**Interdepartmental and Interfund Transfers:** These will not be fully revised until the Indirect Cost Plan is completed later in FY 2015. If time allows an estimate will be reflected in the August revision. Except when better information is available all transfers continued to reflect what was reflected in the approved two year budget plan, for FY 2015.

**Reserves:**

Contingency fund 165 has been revised to more accurately project the beginning fund balance of \$350,000.

An additional \$800,000 reserve remains as reflected in the two year financial plan.

Finally, at this point in the process projected FY 2015 revenues exceed expenditures by \$363,298, representing 3.12% of planned expenditures. This is best illustrated by the space between the red and blue ribbons on the Departmental Revenue and Expense Chart which follows the General Fund Summary of Expenditures and Uses by Department, third page of the preliminary budget document.

At this time because of the incompleteness of the budget process, staff recommends that no action be taken on these reserves, at least until the major revision in August following further validation of these reserve amounts.

**Following validation staff will:**

**Further analyze existing policy directives authorizing the establishment of these reserves and recommend revision or creation of reserve policy, including consideration of consolidating all unallocated reserves into one fund.**

**Recommend new or revised reserve policies which are consistent, transparent, and consistent with best municipal practices and consider all unfunded liabilities such as employee leave accruals, replacement of Capital Assets, etc.**



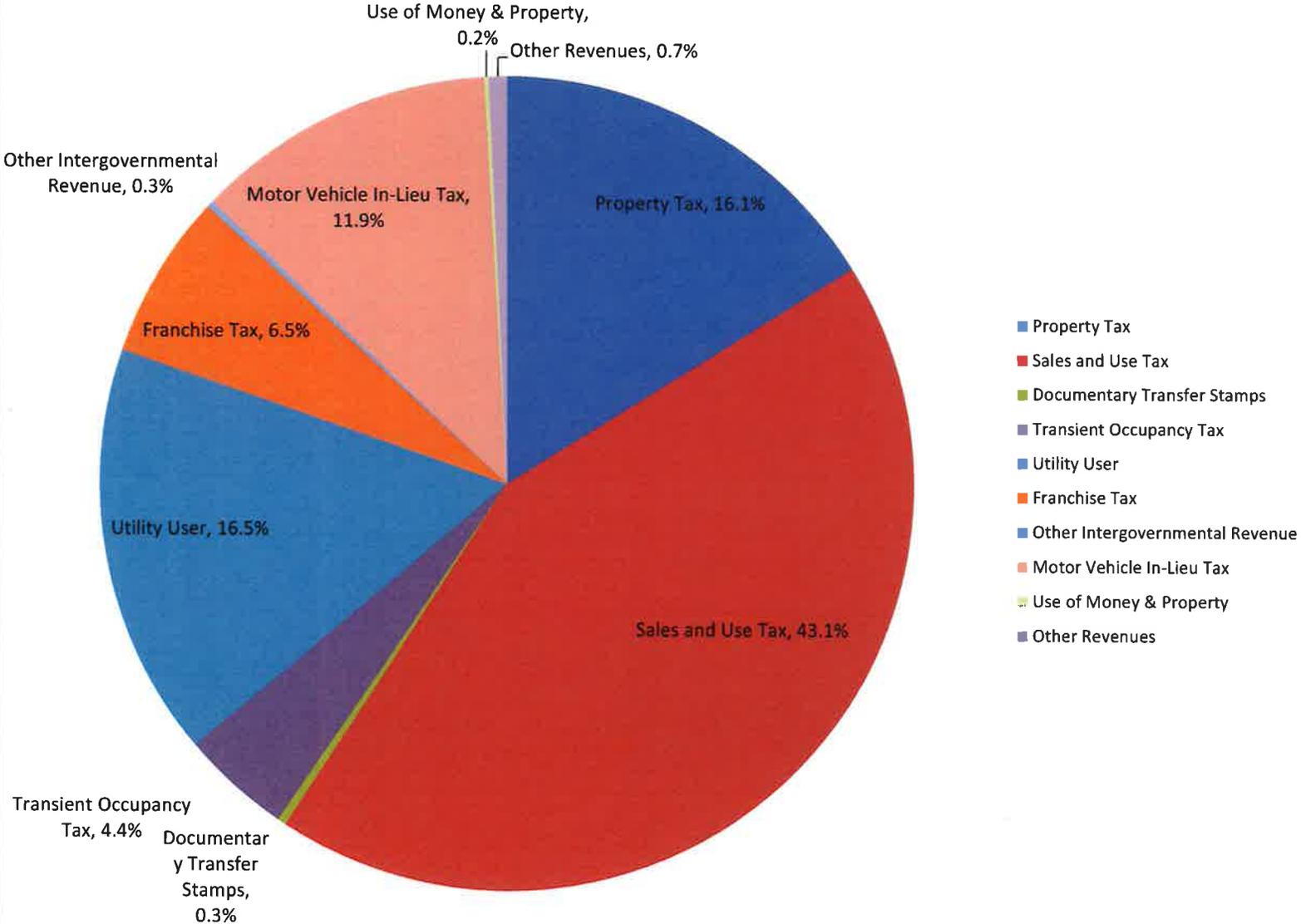
**FINAL FISCAL YEAR  
2014 2015 BUDGET**

**Submitted November 4, 2014**

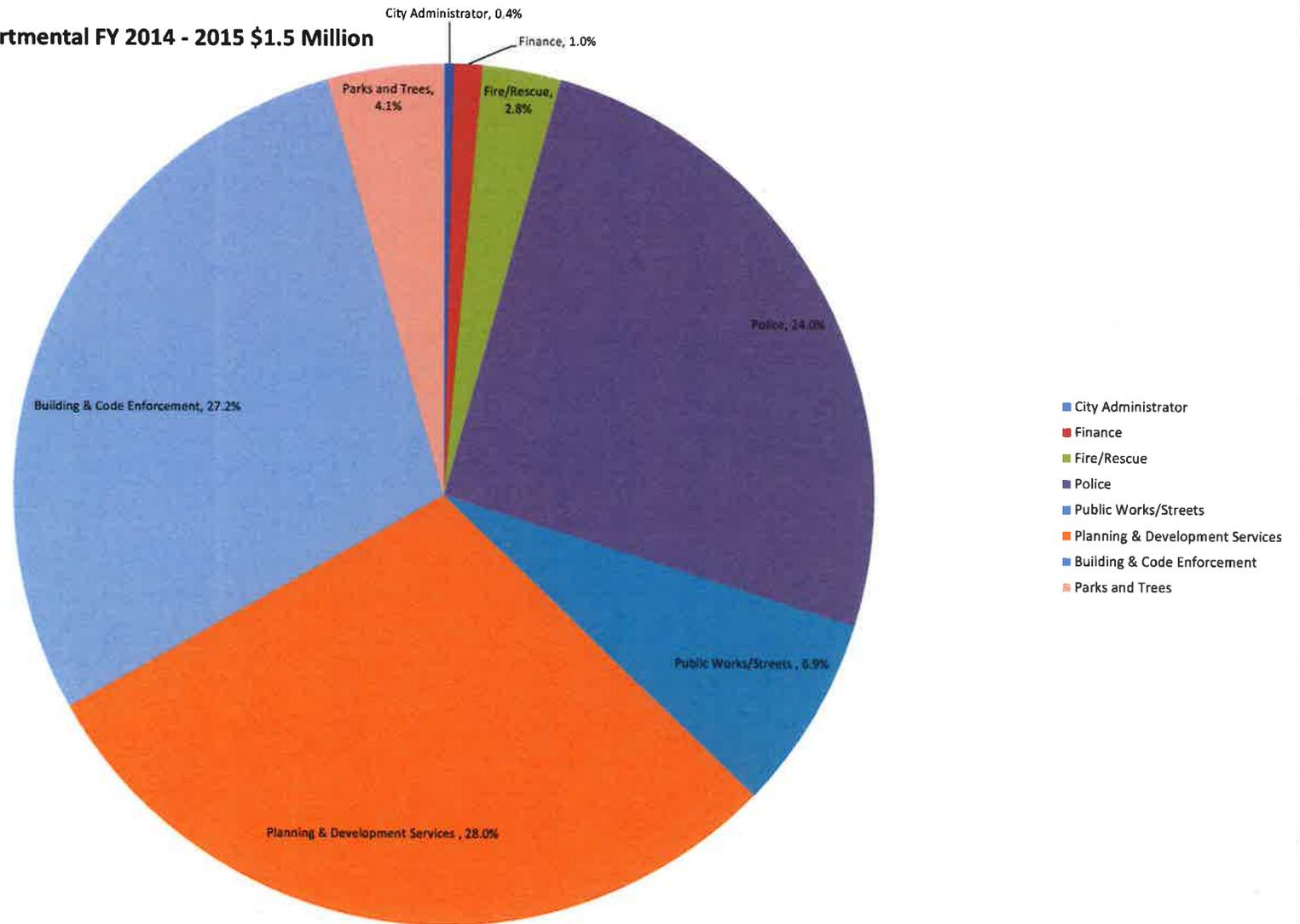
## GENERAL FUND SUMMARY OF REVENUES

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Nov. Rev.	2014-15 One Time
<b>DEPARTMENTS:</b>					
Admin., Eco.Comm. Enhance, Clerk,	\$23,927	\$90,440	\$37,991	\$5,402	\$0
Human Resources, IT					
Risk Management	\$115,574	\$192,801	\$0	\$0	\$0
Finance	\$138,294	\$95,409	\$121,198	\$15,393	\$0
Accrued Leaves	\$0	\$0	\$0	\$5,500	\$0
Fire/Rescue	\$81,648	\$115,823	\$142,814	\$42,900	\$0
Police	\$310,906	\$386,553	\$422,012	\$315,197	\$54,803
Public Works/Streets	\$168,573	\$61,075	\$91,267	\$106,614	\$80,528
Planning & Development Services	\$38,396	\$44,672	\$99,643	\$55,468	\$375,000
Building & Code Enforcement	\$267,256	\$131,613	\$296,791	\$419,204	\$0
Parks and Trees	\$84,982	\$70,554	\$73,594	\$63,671	\$0
<b>Subtotal Departments</b>	<b>\$1,229,554</b>	<b>\$1,188,939</b>	<b>\$1,285,310</b>	<b>\$1,029,347</b>	<b>\$510,331</b>
<b>Non-Departmental Revenues:</b>					
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	\$1,640,166	\$1,565,920	\$0
Sales and Use Tax	\$2,736,619	\$2,864,104	\$4,004,701	\$4,186,740	\$0
Documentary Transfer Stamps	\$26,733	\$23,356	\$32,120	\$32,120	\$0
Transient Occupancy Tax	\$363,530	\$338,862	\$426,190	\$426,190	\$0
Utility User	\$1,553,442	\$1,702,392	\$1,594,686	\$1,600,153	\$0
Franchise Tax	\$400,316	\$434,600	\$513,879	\$633,879	\$0
Other Intergovernmental Revenue	\$768,063	\$48,409	\$8,924	\$28,932	\$0
Motor Vehicle In-Lieu Tax	\$1,099,939	\$1,121,937	\$1,160,443	\$1,160,443	\$0
Use of Money & Property	\$77,403	\$99,834	\$16,763	\$16,763	\$0
Other Revenues	\$1,844,592	\$188,116	\$71,233	\$71,233	\$0
<b>Subtotal Non-Departmental</b>	<b>\$10,136,567</b>	<b>\$9,018,173</b>	<b>\$9,469,106</b>	<b>\$9,722,374</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$11,366,121</b>	<b>\$10,207,113</b>	<b>\$10,754,416</b>	<b>\$10,751,720</b>	<b>\$510,331</b>
<b>Transfers:</b>					
Transfers-In Non-Departmental	\$1,158,596	\$602,961	\$708,718	\$12,734	\$1,190,527
Net Transfers-Departments	\$791,135	\$678,153	\$426,435	\$914,048	(\$18,548)
Transfers-Other	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Transfers</b>	<b>\$1,949,731</b>	<b>\$1,281,114</b>	<b>\$1,135,153</b>	<b>\$926,781</b>	<b>\$1,171,979</b>
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>\$13,315,852</b>	<b>\$11,488,228</b>	<b>\$11,889,569</b>	<b>\$11,678,502</b>	<b>\$1,682,310</b>
Total Including one time				\$13,360,812	

# Non Departmental \$9.7 Million



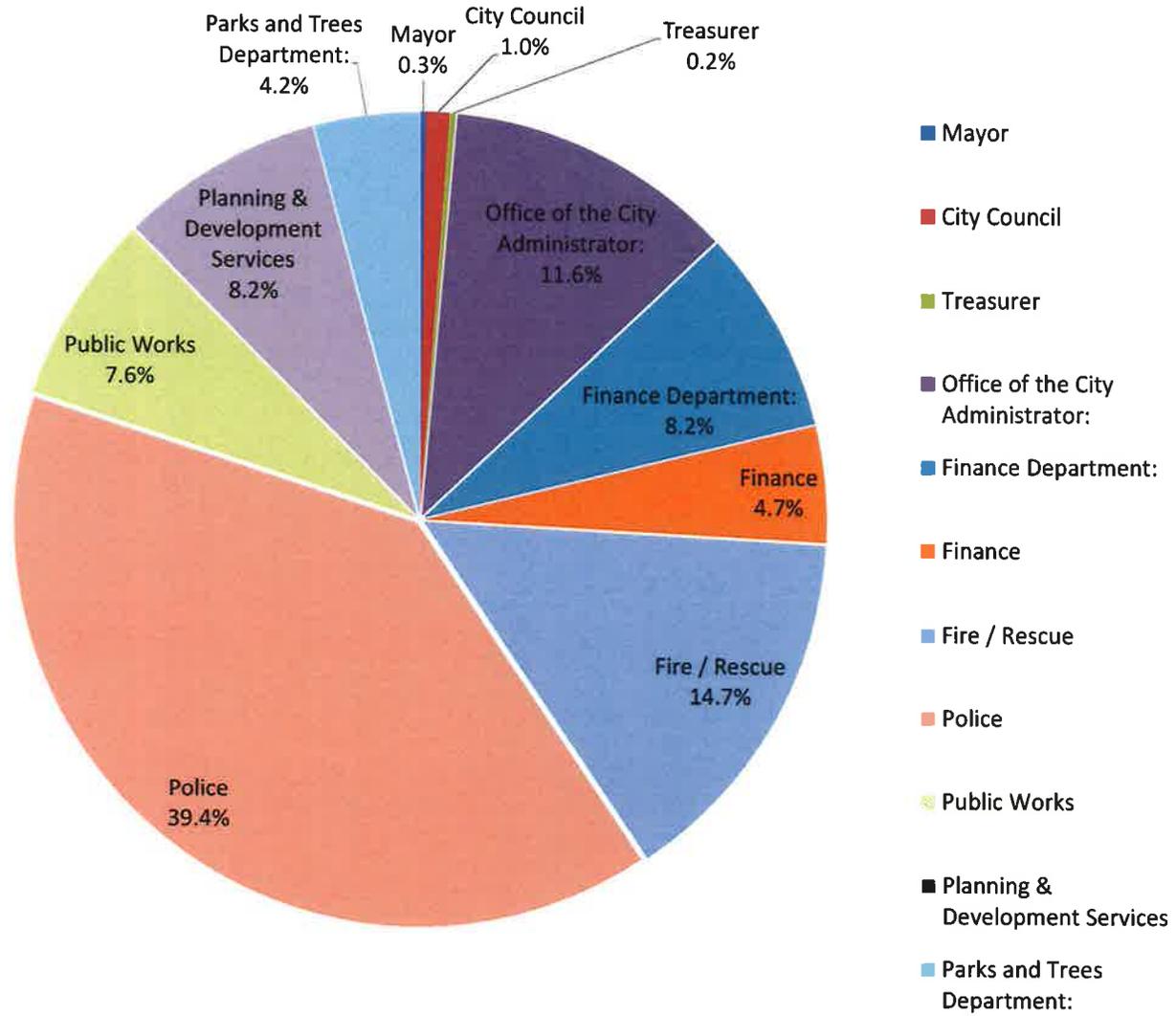
**Departmental FY 2014 - 2015 \$1.5 Million**



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

Departments	Dept.#	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Mayor	1005	\$9,191	\$37,765	\$27,820	\$33,555
City Council	1000	\$25,660	\$78,321	\$80,542	\$126,212
Treasurer	1550	\$23,537	\$25,288	\$27,018	\$28,899
<b>Office of the City Administrator:</b>					
City Administrator	1400	\$143,227	\$212,589	\$219,515	\$238,088
Economic Community Enhancement	1450	\$153,292	\$301,911	\$106,040	\$62,178
Information Technology	1475	\$0	\$0	\$0	\$452,648
City Attorney	1100	\$146,032	\$150,431	\$242,001	\$242,000
City Clerk	1200	\$178,227	\$87,977	\$124,541	\$202,140
Human Resources	1300	\$123,663	\$119,485	\$136,943	\$145,739
Risk Management	7100	\$276,990	\$311,405	\$265,853	\$310,654
City Hall	1700	\$108,367	\$130,854	\$118,603	\$120,032
<b>Finance Department:</b>					
Finance	1500	\$575,285	\$555,102	\$679,740	\$621,622
Non-Departmental	7200	\$1,508,069	\$1,833,950	\$2,227,559	\$58,276
Post Employment Liabilities	1525	\$0	\$0	\$0	\$90,904
<b>Fire Department:</b>					
Fire / Rescue	2000	\$2,359,577	\$2,314,242	\$2,024,748	\$1,947,652
<b>Police Department:</b>					
Police	2500	\$4,826,939	\$4,786,307	\$4,617,890	\$5,213,241
<b>Public Works</b>					
Administration	3000	\$350,370	\$361,494	\$261,586	\$248,615
Streets	3100	\$846,623	\$760,022	\$561,721	\$757,084
<b>Planning &amp; Development Services</b>					
Planning	1600	\$281,056	\$275,409	\$275,323	\$659,840
Building	2990	\$257,214	\$249,755	\$294,949	\$419,817
<b>Parks and Trees Department:</b>					
Administration	5000	\$184,865	\$253,192	\$105,515	\$66,150
Operations	5005	\$557,194	\$570,274	\$572,893	\$468,214
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
Chinese Temple	5020				\$31,380
Lott Home	5030				\$104,600
State Theater	5040				\$40,400
<b>Total Expenditures and Uses (by Dept.)</b>		<b>\$12,964,114</b>	<b>\$13,438,723</b>	<b>\$12,986,771</b>	<b>\$12,712,443</b>

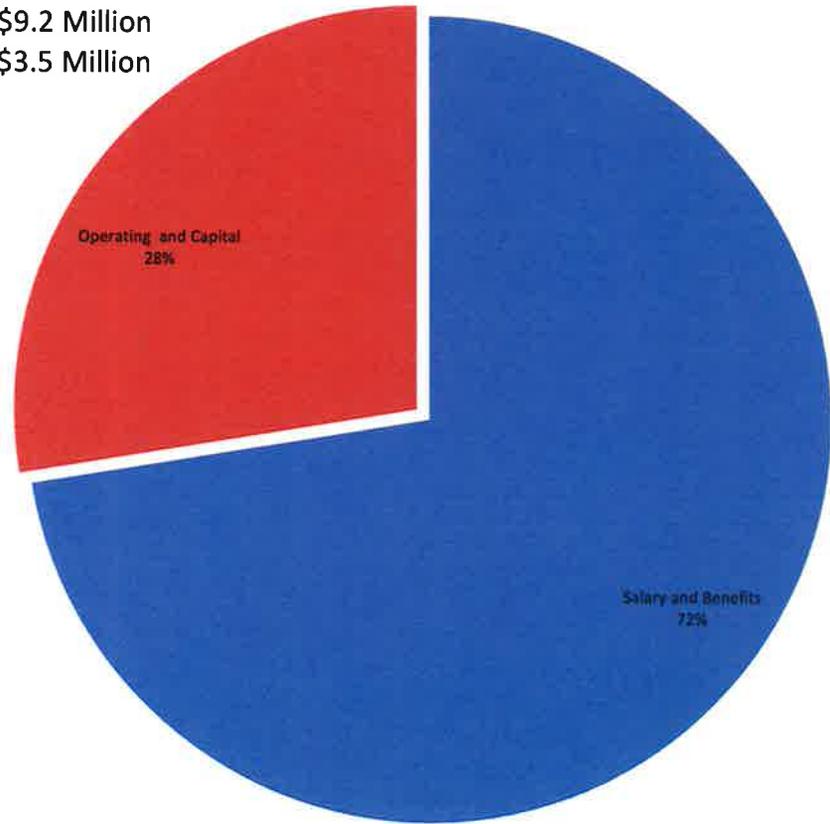
# General Fund Expenditures By Department



**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	\$27,281	\$6,275	\$0	\$33,555
City Council	1000	\$120,614	\$5,598	\$0	\$126,212
Treasurer	1550	\$27,053	\$1,846	\$0	\$28,899
<b>Office Of the City Administrator:</b>					
City Attorney	1100	\$0	\$242,000	\$0	\$242,000
Human Resources	1300	\$112,980	\$32,760	\$0	\$145,739
City Administrator	1400	\$222,372	\$15,715	\$0	\$238,088
Economic Community Enhancement	1450	\$27,896	\$34,114	\$168	\$62,178
City Clerk	1200	\$155,922	\$46,218	\$0	\$202,140
Risk Management	7100	\$0	\$310,654	\$0	\$310,654
City Hall	1700	\$56,579	\$63,453	\$0	\$120,032
Information Technology	1475	\$211,954	\$240,695	\$0	\$452,648
<b>Finance Department:</b>					
Finance	1500	\$397,772	\$223,850	\$0	\$621,622
Non-Departmental	7200	\$0	\$58,276	\$0	\$58,276
Post Employment Liabilities		\$90,904	\$0	\$0	\$90,904
<b>Fire Department:</b>					
Fire / Rescue	2000	\$1,795,652	\$152,000	\$0	\$1,947,652
<b>Police Department:</b>					
Police	2500	\$4,347,184	\$866,057	\$0	\$5,213,241
<b>Public Works</b>					
Administration	3000	\$210,146	\$38,469	\$0	\$248,615
Streets	3100	\$332,420	\$424,664	\$0	\$757,084
<b>Planning &amp; Development Services</b>					
Planning	1600	\$268,885	\$390,956	\$0	\$659,840
Building	2990	\$373,684	\$46,134	\$0	\$419,817
<b>Parks and Trees Department:</b>					
Administration	5000	\$0	\$66,150	\$0	\$66,150
Operations	5005	\$360,897	\$107,317	\$0	\$468,214
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
<b>Total Expenditures and Uses (by Dept.)</b>		<b>\$9,207,795</b>	<b>\$3,504,480</b>	<b>\$168</b>	<b>\$12,712,443</b>

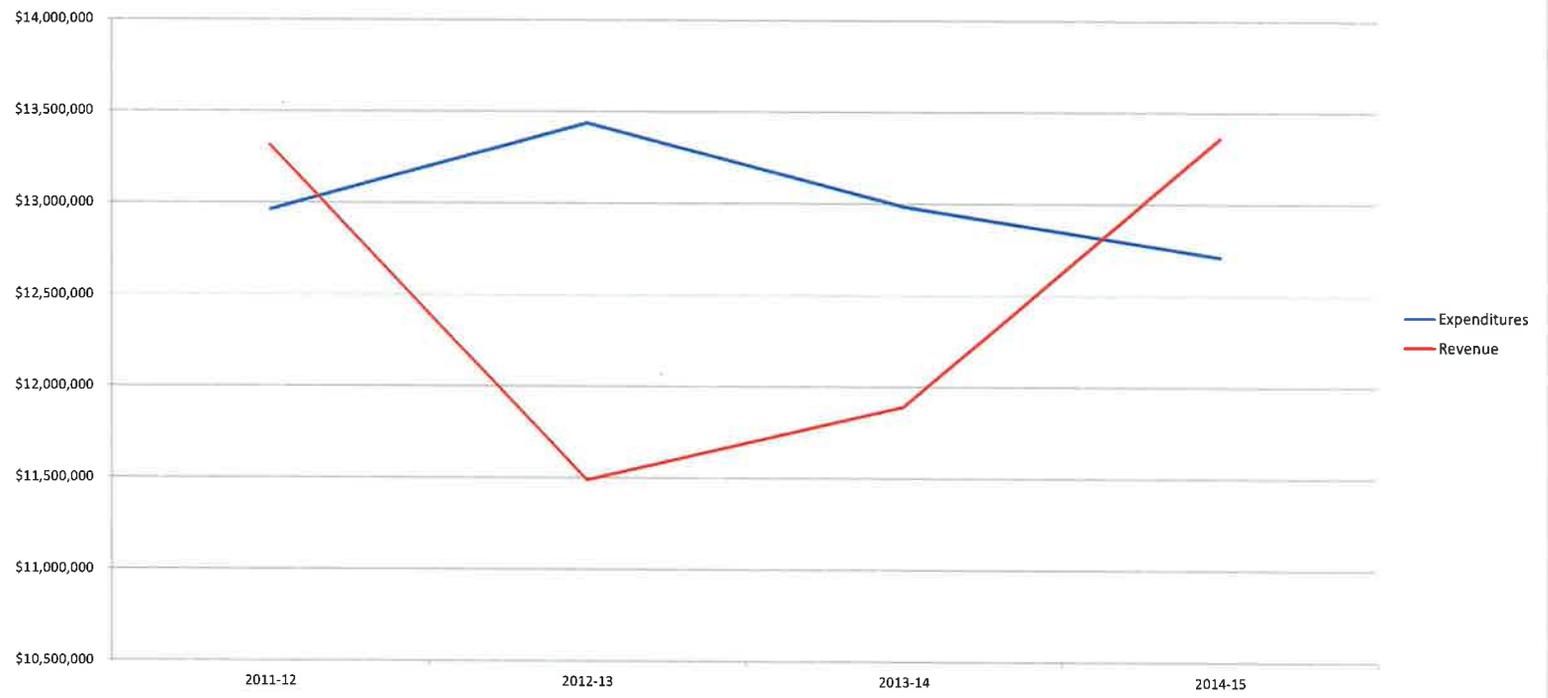
Expenditures By Type \$12.7 Million Total  
Salary and Benefits \$9.2 Million  
Operating and Capital \$3.5 Million



■ Salary and Benefits  
■ Operating

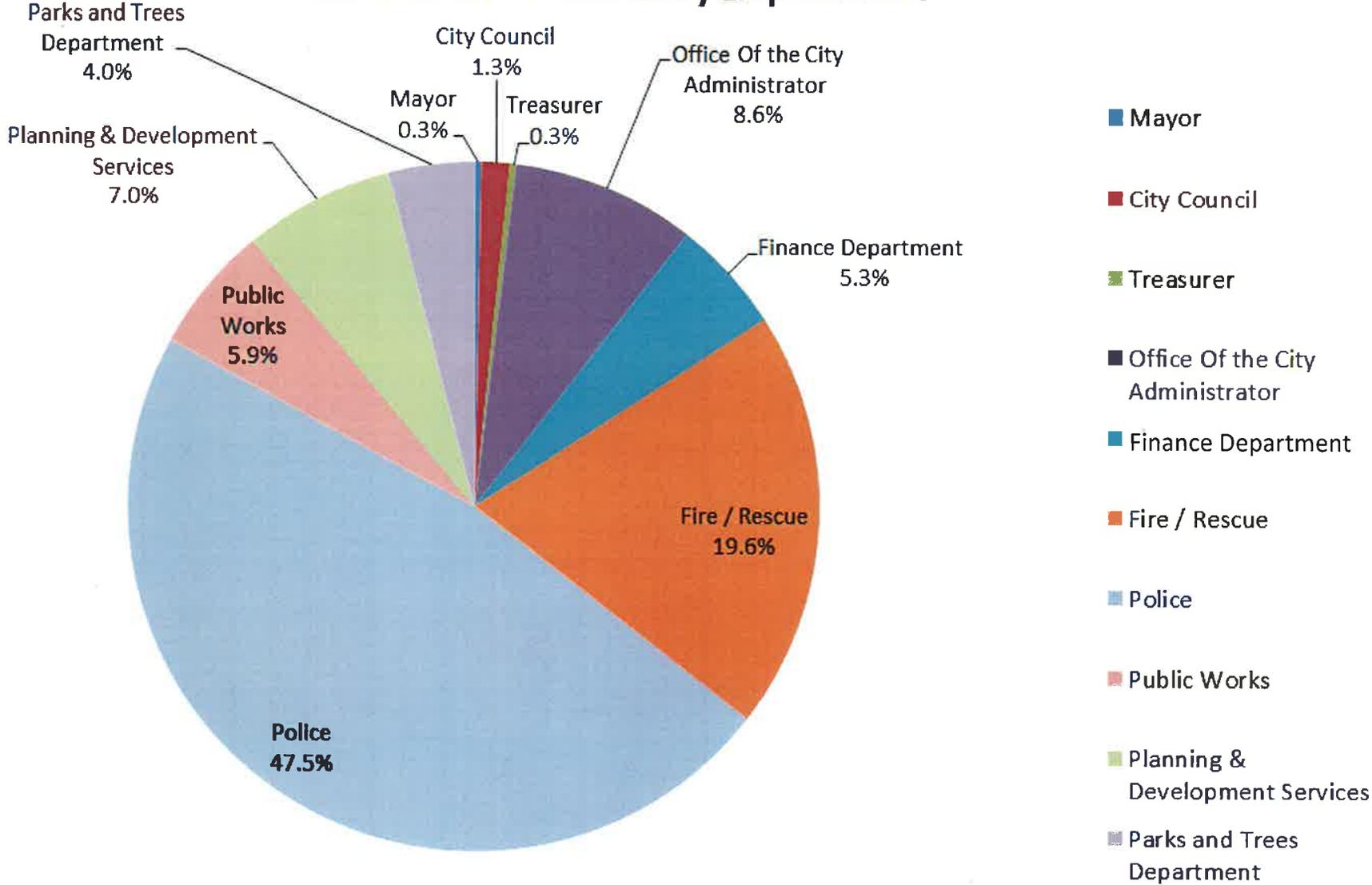
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General Fund Revenues and Expenditures



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# Salaries and Benefits By Department





CITY OF OROVILLE  
SALARY AND PAY SCHEDULES

(As of July 1, 2014)

	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H
Deputy Fire Chief/Fire Marshall	\$102,500.00							
Fire Captain	\$57,153.42	\$60,011.09	\$63,011.65	\$66,162.23	\$69,470.35	\$72,943.88	\$76,591.08	
Fire Engineer	\$48,658.28	\$51,091.20	\$53,645.75	\$56,328.04	\$59,144.44	\$62,101.65	\$65,206.71	
Firefighter	\$44,250.95	\$46,463.50	\$48,786.66	\$51,226.01	\$53,787.32	\$56,476.69	\$59,300.54	
Deputy Fire Chief	\$69,563.06	\$73,041.21	\$76,693.27	\$80,527.94	\$84,554.34	\$88,782.07	\$93,221.17	\$97,882.23
RDA Project Manager/City Engineer	\$65,142.66	\$68,399.79	\$71,819.78	\$75,410.77	\$79,181.32	\$83,140.40	\$87,297.42	\$91,662.29
Battalion Chief	\$61,629.70	\$64,711.19	\$67,946.74	\$71,344.08	\$74,911.29	\$78,656.85	\$82,589.69	\$86,719.18
Police Lieutenant	\$79,486.53	\$83,460.86	\$87,633.90	\$92,015.59	\$96,616.37	\$101,447.19	\$106,519.55	\$111,845.53
Enterprise Zone/ Business Assistance Coordinator	\$62,531.41	\$65,657.98	\$68,940.88	\$72,387.92	\$76,007.32	\$79,807.69	\$83,798.07	\$87,987.97
Planning Manager	\$63,415.27	\$66,586.03	\$69,915.34	\$73,411.10	\$77,081.67	\$80,935.76	\$84,982.55	\$89,231.68
Chief Building Official	\$62,832.66	\$65,974.29	\$69,273.01	\$72,736.66	\$76,373.49	\$80,192.17	\$84,201.77	\$88,411.86
Accounting Manager	\$62,187.02	\$65,296.37	\$68,561.19	\$71,989.25	\$75,588.71	\$79,368.15	\$83,336.55	\$87,503.38
IT Manager	\$62,187.02	\$65,296.37	\$68,561.19	\$71,989.25	\$75,588.71	\$79,368.15	\$83,336.55	\$87,503.38
Management Analyst III	\$62,531.41	\$65,657.98	\$68,940.88	\$72,387.92	\$76,007.32	\$79,807.69	\$83,798.07	\$87,987.97
Public Works Manager	\$57,494.73	\$60,369.47	\$63,387.94	\$66,557.34	\$69,885.20	\$73,379.46	\$77,048.44	\$80,900.86
Parks & Trees Manager								
RDA & Economic Development Manager	\$66,283.46	\$69,597.63	\$73,077.51	\$76,731.39	\$80,567.96	\$84,596.36	\$88,826.18	\$93,267.48
Sergeant	\$65,590.44	\$68,869.96	\$72,313.46	\$75,929.13	\$79,725.59	\$83,711.87	\$87,897.46	\$92,292.34
Rotational Detective	\$57,672.01	\$60,555.61	\$63,583.39	\$66,762.56	\$70,100.69	\$73,605.72	\$77,286.01	\$81,150.31
Assistant Police Chief	\$113,718.00							
Police Officer	\$52,429.10	\$55,050.56	\$57,803.08	\$60,693.24	\$63,727.90	\$66,914.29	\$70,260.01	\$73,773.01
Police Dispatch Supervisor	\$45,872.82	\$48,166.46	\$50,574.78	\$53,103.52	\$55,758.70	\$58,546.63	\$61,473.97	
Crime Analyst / IT Officer	\$38,016.22	\$39,917.03	\$41,912.88	\$44,008.53	\$46,208.95	\$48,519.40	\$50,945.37	
Police Admin. Assistant	\$38,272.47	\$40,186.09	\$42,195.40	\$44,305.17	\$46,520.43	\$48,846.45	\$51,288.77	
Police Dispatcher	\$38,331.81	\$40,248.40	\$42,260.82	\$44,373.86	\$46,592.55	\$48,922.18	\$51,368.29	
Community Service Officer	\$34,077.70	\$35,781.59	\$37,570.66	\$39,449.20	\$41,421.66	\$43,492.74	\$45,667.38	
Police Records Techician	\$32,071.82	\$33,675.41	\$35,359.18	\$37,127.14	\$38,983.50	\$40,932.67	\$42,979.31	
Public Works Operator III	\$34,270.11	\$35,983.63	\$37,782.80	\$39,671.94	\$41,655.53	\$43,738.31	\$45,925.23	\$47,073.36
Park Maint. Technician III								
Cement Finisher								
Cultural Facilities Curator								
Tech Dir/Facility Ops								
Equipment Mechanic	\$33,463.71	\$35,136.92	\$36,893.74	\$38,738.44	\$40,675.35	\$42,709.12	\$44,844.57	\$45,965.69
Accountant	\$34,193.45	\$35,903.12	\$37,698.28	\$39,583.19	\$41,562.35	\$43,640.47	\$45,822.49	\$46,968.06
Public Works Operator II	\$32,655.96	\$34,288.76	\$36,003.20	\$37,803.35	\$39,693.52	\$41,678.20	\$43,762.11	\$44,856.16
Parks Maint. Technician II								
Building Maint. Tech II	\$30,380.50	\$31,899.54	\$33,494.51	\$35,169.24	\$36,927.70	\$38,774.07	\$40,712.79	\$41,730.61
Administrative Assistant	\$33,642.47	\$35,324.59	\$37,090.82	\$38,945.36	\$40,892.63	\$42,937.26	\$45,084.13	\$46,211.23
Accounting Technician	\$32,565.20	\$34,193.46	\$35,903.13	\$37,698.29	\$39,583.20	\$41,562.36	\$43,640.48	\$44,731.49
Public Works Operator I	\$30,380.50	\$31,899.54	\$33,494.51	\$35,169.24	\$36,927.70	\$38,774.07	\$40,712.79	\$41,730.61
Staff Assistant	\$27,198.76	\$28,558.71	\$29,986.64	\$31,485.97	\$33,060.27	\$34,713.28	\$36,448.94	\$37,360.16
Parks Maint. Technician I	\$19,137.40	\$20,094.28	\$21,098.98	\$22,153.93	\$23,261.64	\$24,424.73	\$25,645.99	\$26,287.14
Office/Field Aide								

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**SUMMARY OF PERSONNEL**

<b>Department</b>	<b>2011-12 Actual</b>	<b>2012-13 Expected</b>	<b>2013-14 Actual</b>	<b>2014-15 Revised</b>
<b>Office of the City Administrator</b>				
City Administrator	1.00	1.00	1.00	1.00
Assistant City Clerk	0.00	0.00	1.00	1.00
Administrative Assistant	2.00	2.00	1.00	1.00
Economic Development Manager (Frozen)	1.00	1.00	0.00	0.00
Program Specialist ( .2 FTE Frozen -Voluntary)	2.00	2.00	0.80	0.80
Human Resource Analyst II	1.00	1.00	1.00	1.00
Information Technology Manager (Moved from Finance)				1.00
GIS Specialist (Moved from Public Works)				1.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>4.80</b>	<b>6.80</b>
<b>Business Assistance &amp; Housing Dev.</b>				
Director of Business Asst. & Housing Dev. (Frozen)	1.00	1.00	1.00	0.00
Management Analyst III	1.00	1.00	1.00	1.00
Administrative/Program Analyst II (Frozen)	2.00	2.00	0.00	0.00
Program Analyst I	1.00	1.00	1.00	1.00
Enterprise Zone Business Assistance Coordinator (/ED Coord.)	1.00	1.00	1.00	1.00
Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
Code Enforcement Staff Assistant (Moved to Planning and Comm. Dev.)	1.00	1.00	1.00	0.00
Housing Dev./Bldg Maint. Supervisor (frozen)	1.00	1.00	1.00	0.00
Building Maintenance Tech. II	1.00	1.00	1.00	1.00
Code and Construction Compliance Specialist	0.00	0.00	0.00	1.00
Code Enforcement Specialist (Moved to Planning and Comm. Dev.)	1.00	1.00	1.00	0.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>8.00</b>	<b>5.00</b>
<b>Finance Department</b>				
Director of Finance (Recruitment)	1.00	1.00	1.00	1.00
Accounting Manager (Frozen)	1.00	1.00	1.00	0.00
Accountant (1 Frozen)	2.00	2.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
IT Manager (Moved to Administration, new IT department,)	1.00	1.00	1.00	0.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>5.00</b>
<b>Fire Department</b>				
Fire Chief (Frozen)	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	0.00	1.00
Battalion Chief (Currently 2 interims)	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 (4 Safer Grant funded to April 2016, .5 Other Grant, also 2 interns not counted in FTE's)	3.00	3.00	9.00	7.00
Fire Administrative Assistant (Frozen)	0.80	1.00	0.00	0.00
<b>Total</b>	<b>18.80</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>
<b>Police Department</b>				
Chief	1.00	1.00	1.00	1.00
Assistant Chief	0.00	0.00	1.00	1.00
Lieutenant (Frozen)	2.00	1.00	1.00	0.00
Sergeant	4.00	5.00	5.00	5.00
Police Officer - (1 frozen, 3 vacant)	18.00	18.00	12.00	17.00
Detective (Filled and funded by a Rotational Assignment of Police Officers.)	1.00	1.00	1.00	0.00
Administrative Assistant (Frozen)	2.00	2.00	2.00	1.00
Public Safety Communication Specialist Supervisor (Frozen)	0.00	0.00	0.00	0.00
Public Safety Communication Specialist	7.00	7.00	7.00	9.00
Crime Analyst/IT Officer (Frozen)	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, .5 vacant)	3.00	3.00	3.00	2.00
<b>Total</b>	<b>40.00</b>	<b>41.75</b>	<b>36.25</b>	<b>37.50</b>

**SUMMARY OF PERSONNEL**

<b>Department</b>	<b>2011-12 Actual</b>	<b>2012-13 Expected</b>	<b>2013-14 Actual</b>	<b>2014-15 Revised</b>
<b>Parks &amp; Trees Department</b>				
Director of Parks & Trees (Frozen)	1.00	1.00	0.00	0.00
Administrative (Staff) Assistant (Frozen)	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 (Frozen)	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
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>6.00</b>	<b>6.33</b>
<b>Public Works</b>				
Director of Public Works (Frozen)	1.00	1.00	0.00	0.00
Sr. Civil Engineer	1.00	1.00	1.00	1.00
Associate Civil Engineer (Frozen)	1.00	1.00	0.00	0.00
Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
GIS Specialist (Moved to Administration, new IT department)	1.00	1.00	1.00	0.00
Public Works Supervisor	1.00	1.00	1.00	1.00
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	2.00
Public Works Operator II - 2 sewer and 1 street funded by Recology Franchise Fee. Also there is a Frozen PWO which the Cement Finisher may promote into leaving the Cement Finisher vacant instead. Total not included in count = 1 Frozen consideration.	3.00	3.00	2.00	3.00
Public Works Operator I	2.00	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00	1.00
Cement Finisher (See note Public Works Operator II re: Promo opportunity)	1.00	1.00	1.00	1.00
Signal Technician/Electrician	1.00	1.00	1.00	1.00
<b>Total</b>	<b>18.00</b>	<b>18.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Community Development Department</b>				
Director of Community Development Services	0.00	1.00	1.00	1.00
Planning Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
Associate Planner	1.00	1.00	0.00	1.00
Assistant Planner (Frozen)	1.00	1.00	1.00	0.00
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	1.00
Senior Code Enforcement Specialist	0.00	0.00	0.00	1.00
Code Enforcement Specialist (Moved from BAHD)	0.00	0.00	0.00	1.00
Code Enforcement Staff Assistant (80&Grant Funded June 2016)	1.00	1.00	1.00	1.00
<b>Total</b>	<b>7.00</b>	<b>8.00</b>	<b>5.40</b>	<b>8.00</b>
<b>Department Summary</b>				
Office of the City Administrator	7.00	7.00	4.80	6.80
Business Assistance & Housing Dev.	11.00	11.00	8.00	5.00
Finance Department	8.00	8.00	7.00	5.00
Fire Department	18.80	19.00	19.00	18.00
Police Department	40.00	41.75	36.25	37.50
Parks & Trees Department	10.00	10.00	6.00	6.33
Public Works	18.00	18.00	14.00	14.00
Planning & Development Services	7.00	8.00	5.40	8.00
<b>Total</b>	<b>119.80</b>	<b>122.75</b>	<b>100.45</b>	<b>100.63</b>

# 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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$7,527	\$58,835	\$62,590	\$119,012
Services/Supplies	\$17,559	\$19,486	\$17,952	\$5,598
Capital Outlay	\$574	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$25,660</b>	<b>\$78,321</b>	<b>\$80,542</b>	<b>\$124,610</b>

# 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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$2,255	\$17,022	\$20,692	\$26,133
Services/Supplies	\$6,935	\$20,743	\$7,128	\$6,275
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$9,191</b>	<b>\$37,765</b>	<b>\$27,820</b>	<b>\$32,407</b>

## 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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$21,724	\$23,331	\$25,251	\$26,873
Services/Supplies	\$1,813	\$1,957	\$1,767	\$1,846
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$23,537</u>	<u>\$25,288</u>	<u>\$27,018</u>	<u>\$28,719</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 Trial Balance	2014-15 Nov. Rev.
<b>General Fund Operating Expenses</b>				
Administration	1400	\$212,589	\$219,515	\$238,088
Economic Community Enhancement	1450	\$301,911	\$106,040	\$63,178
City Attorney	1100	\$150,431	\$242,001	\$242,000
City Clerk	1200	\$87,977	\$124,541	\$202,140
Human Resources	1300	\$119,485	\$136,943	\$145,739
City Hall	1700	\$130,854	\$118,603	\$120,032
Risk Management	7100	\$311,405	\$265,853	\$310,654
Information Technology	1475	\$0	\$0	\$452,648
<b>Total General Fund Expenses</b>		\$1,314,652	\$1,213,496	\$1,774,479
<b>Authorized Personnel</b>				
Position-Title		2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 November Rev. FTE
<b>Administration</b>				
City Administrator		1.00	1.00	1.00
Assistant City Clerk		0.00	1.00	1.00
Administrative Assistant		2.00	1.00	1.00
Economic Development Manager (Frozen)		1.00	0.00	0.00
Program Specialist ( .2 FTE Frozen -Voluntary)		2.00	0.80	0.80
<b>Human Resources</b>				
Human Resource Analyst II		1.00	1.00	1.00
<b>Information Technology</b>				
Information Technology Manager (Moved from Finance)				1.00
GIS Specialist (Moved from Public Works)				1.00
<b>Total</b>		7.00	4.80	6.80

## 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 Trial Balance	2014-15 Nov Rev.
<b>Expenses</b>				
Salaries/Benefits	\$126,250	\$189,793	\$201,230	\$222,372
Services/Supplies	\$16,977	\$22,796	\$18,285	\$15,715
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$143,227</b>	<b>\$212,589</b>	<b>\$219,515</b>	<b>\$238,088</b>
<b>Revenues</b>				
Transfers	\$0	\$0	\$0	\$0
Departmental Revenue	\$0	\$40,394	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$40,394</b>	<b>\$0</b>	<b>\$0</b>

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$124,892	\$213,778	\$71,796	\$27,896
Services/Supplies	\$28,400	\$88,133	\$34,244	\$34,114
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$168
<b>Total Expenses</b>	<u>\$153,292</u>	<u>\$301,911</u>	<u>\$106,040</u>	<u>\$62,178</u>

**Revenues**

Departmental Revenues	\$5,806	\$11,600	\$3,829	\$0
Other Local Government	\$0	\$25,000	\$31,531	\$0
Loan Repayments	\$0	\$1,900	\$0	\$0
Transfers-In	\$14,114	\$11,500	\$0	\$0
<b>Total Revenues</b>	<u>\$19,920</u>	<u>\$50,000</u>	<u>\$28,900</u>	<u>\$0</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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Resources</b>				
Adjustment to Actual Balance				(\$842)
Beginning Fund Balance	\$34,650	\$26,721	\$31,015	\$22,339
<b>Revenues</b>				
Donations		\$11,138	\$397	\$3,364
Community Promotion Sales	\$7,285	\$344	\$0	\$1,483
Transfers-In	\$30,000	\$20,000	\$10,000	\$51,000
<b>Total Revenues</b>	<u>\$37,285</u>	<u>\$31,482</u>	<u>\$10,397</u>	<u>\$55,848</u>
<b>Expenses</b>				
Community Promotion Expenses	\$45,213	\$27,188	\$18,231	\$55,223
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$45,213</u>	<u>\$27,188</u>	<u>\$18,231</u>	<u>\$55,223</u>
<b>Ending Fund Balance</b>	\$26,721	\$31,015	\$23,181	\$22,964

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Expected</b>	<b>2013-14 Projected</b>	<b>2014-15 Nov Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$0	\$0	\$0	\$211,954
Services/Supplies	\$0	\$0	\$0	\$107,445
Capital Outlay	\$0	\$0	\$0	\$133,250
Transfers-Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$452,648</b>
<b>Revenues</b>				
Departmental Revenues	\$0	\$0	\$0	\$0
Transfers-In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Services/Supplies	\$146,032	\$150,431	\$242,001	\$242,000
Capital Outlay	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<u>\$146,032</u>	<u>\$150,431</u>	<u>\$242,001</u>	<u>\$242,000</u>
<b>Revenues</b>				
Transfers In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**OFFICE OF THE CITY ADMINISTRATOR  
CITY CLERK**

**Activity**

The City Administrator is the City Clerk who, directs the Assistant City Clerk in the preparation of agendas, documents and minutes; provision of information to the public; coordination of bid processes; conduction of municipal elections, and also maintains legislative history files.

**FUND: 001  
DEPARTMENT: 1200**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$104,976	\$67,309	\$99,112	\$155,922
Services/Supplies	\$17,228	\$20,668	\$25,429	\$46,218
Capital Outlay	\$56,022	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$178,227</u>	<u>\$87,977</u>	<u>\$124,541</u>	<u>\$202,140</u>
<b>Revenues</b>				
Departmental Revenues	\$4	\$46	\$113	\$4
Transfers			\$7,333	\$0
<b>Total Revenues</b>	<u>\$4</u>	<u>\$46</u>	<u>\$7,446</u>	<u>\$4</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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$45,265	\$59,462	\$63,737	\$56,579
Services/Supplies	\$33,809	\$32,657	\$35,866	\$41,453
Capital Outlay	\$10,293	\$19,735	\$0	\$22,000
Transfers-Out	<u>\$19,000</u>	<u>\$19,000</u>	<u>\$19,000</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$108,367</b>	<b>\$130,854</b>	<b>\$118,603</b>	<b>\$120,032</b>

**Revenues**

Departmental Revenues	\$0	\$0	\$0	\$0
Transfers-In	<u>\$3,972</u>	<u>\$25,441</u>	<u>\$24,577</u>	<u>\$0</u>
<b>Total Revenues</b>	<b>\$3,972</b>	<b>\$25,441</b>	<b>\$24,577</b>	<b>\$0</b>

**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, FMLA/CFRA/PDL/ADA leave coordinator, city-wide annual performance evaluations, and assists and advises all departments in personnel matters.

**FUND: 001**

**DEPARTMENT: 1300**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$104,633	\$105,549	\$111,830	\$112,980
Services/Supplies	\$19,030	\$13,936	\$25,113	\$32,760
Capital Outlay	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$123,663</b>	<b>\$119,485</b>	<b>\$136,943</b>	<b>\$145,739</b>
 <b>Revenues</b>				
Transfer In	\$0	\$0	\$0	\$0
Departmental Revenues	<u>\$32</u>	<u>\$0</u>	<u>\$1,645</u>	<u>\$550</u>
<b>Total Revenues</b>	<b>\$32</b>	<b>\$0</b>	<b>\$1,645</b>	<b>\$550</b>

## 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 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Revenues</b>				
Other Revenue	\$115,574	\$192,801	\$0	\$0
<b>Expenses</b>				
Prop. Damage Claim	\$0	\$15,000	\$0	\$30,000
Liability Insurance	\$235,905	\$245,395	\$242,036	\$242,100
Property/Other Ins.	\$12,228	\$12,228	\$12,630	\$12,200
Outside Services	\$28,857	\$38,719	\$11,187	\$26,254
Other	\$0	63	\$0	\$100
Transfer out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$276,990</u>	<u>\$311,405</u>	<u>\$265,853</u>	<u>\$310,654</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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Resources</b>				
Adjust to Actual			\$15,087	
<b>Beginning Working Capital Balance</b>	\$608,108	\$308,741	\$230,668	\$257,154
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>\$497,723</u>	<u>\$517,459</u>	<u>\$559,217</u>	<u>\$560,870</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$797,091</u>	<u>\$610,619</u>	<u>\$532,731</u>	<u>\$541,700</u>
<b>Ending Working Capital Balance</b>	\$308,741	\$215,581	\$257,154	\$276,323

## FINANCE DEPARTMENT

The Director of Finance manages the Finance, Non-Departmental, and the Workers' Compensation Fund.

Budget Description	Dept. No.	2012-13 Actual	2013-14 Projected	2014-15 Nov. Rev.
General Fund Expenses				
Finance Department	1500	\$555,102	\$679,740	\$621,622
Non-Departmental	7200	\$1,833,950	\$2,227,559	\$58,276
Accrued Leaves		\$0	\$0	\$90,904
<b>Total General Fund Expenses</b>		<u>\$2,389,052</u>	<u>\$2,907,299</u>	<u>\$770,802</u>
<b>Other Funds</b>				
	Fund No.			
Workers' Compensation	550	\$165,491	\$424,468	\$702,960
<b>Total Expenses</b>		<u>\$165,491</u>	<u>\$424,468</u>	<u>\$702,960</u>

### Authorized Personnel

Position-Title	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Revision FTE
Finance Department			
Director of Finance (Recruitment)	1.00	1.00	1.00
Accounting Manager (Frozen)	1.00	1.00	0.00
Accountant (1 Frozen)	2.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00
IT Manager (Moved to Administration)	1.00	1.00	0.00
<b>Total FTE</b>	<u>8.00</u>	<u>7.00</u>	<u>5.00</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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$447,813	\$473,823	\$566,415	\$397,772
Services/Supplies	\$92,537	\$79,216	\$113,325	\$223,850
Capital Outlay	\$34,935	\$2,063	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$575,285</u>	<u>\$555,102</u>	<u>\$679,740</u>	<u>\$621,622</u>
<b>Revenues</b>				
Departmental Revenues	\$106,091	\$95,409	\$95,611	\$15,393
Transfers-In	\$32,204	\$0	\$25,587	\$4,532
<b>Total Revenues</b>	<u>\$138,294</u>	<u>\$95,409</u>	<u>\$121,198</u>	<u>\$19,925</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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$52,994	\$61,412	\$46,455	\$0
Services/Supplies	\$427,075	\$891,269	\$2,181,104	\$58,276
Capital Outlay	\$18,000	\$871,269	\$0	\$0
Transfers-Out	<u>\$1,010,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$1,508,069</b>	<b>\$1,833,950</b>	<b>\$2,227,559</b>	<b>\$58,276</b>
 <b>Revenues</b>				
Departmental Revenues	\$10,136,567	\$9,386,823	\$9,469,107	\$9,722,374
Transfers-In	<u>\$1,158,596</u>	<u>\$602,961</u>	<u>\$708,718</u>	<u>\$1,203,183</u>
<b>Total Revenues</b>	<b>\$11,295,163</b>	<b>\$9,989,784</b>	<b>\$10,177,825</b>	<b>\$10,925,557</b>

## 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.
<b>Resources</b>				
<b>Revenues</b>				
Interest	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0	\$5,500
Transfers	\$0	\$0	\$0	\$85,500
<b>Total Revenues</b>	\$0	\$0	\$0	\$91,000
<b>Expenses</b>				
Premium Expense	\$0	\$0	\$0	78,304
Leave Pay Out	\$0	\$0	\$0	\$12,600
Transfer-out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$0	\$90,904

## 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 Nov. Rev.
<b>Resources</b>				
Adjust to Actual				(\$148,213)
<b>Beginning Working Capital Balance</b>	\$403,947	\$614,653	\$854,302	\$606,169
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>\$572,302</u>	<u>\$405,140</u>	<u>\$324,548</u>	<u>\$324,437</u>
<b>Expenses</b>				
Claims Expense/ Premium	\$315,424	\$157,170	\$323,594	\$289,300
Service/Supplies	\$0	\$0	\$226	\$83
Pre-1990 Claims	\$46,172	\$8,303	\$92,272	\$228,900
Other	\$0	\$18	\$8,376	\$2,830
Transfer-out	\$0	\$0	\$0	\$181,846
<b>Total Expenses</b>	<u>\$361,596</u>	<u>\$165,491</u>	<u>\$424,468</u>	<u>\$702,960</u>
 <b>Ending Working Capital Balance</b>	 \$614,653	 \$854,302	 \$754,382	 \$227,646

## 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
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$17,117	\$12,689	\$6,397	(\$2,489)
<b>Revenues</b>				
Impact Fees	\$5,511	\$683	\$2,174	\$2,789
Interest	\$60	\$25	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$5,571	\$708	\$2,174	\$2,789
<b>Expenses</b>				
Admin. Overhead	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$6,060	\$0
Transfer-out	\$10,000	\$7,000	\$5,000	\$0
<b>Total Expenses</b>	\$10,000	\$7,000	\$11,060	\$0
<b>Ending Fund Balance</b>	\$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 Trial Balance	2014-15 Nov Rev.
<b>Expenses</b>				
Salaries/Benefits	\$4,317,335	\$4,394,887	\$4,231,056	\$4,347,184
Services/Supplies	\$405,160	\$381,578	\$381,787	\$653,057
Capital Outlay	\$104,444	\$9,842	\$5,047	\$213,000
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$4,826,939</u>	<u>\$4,786,307</u>	<u>\$4,617,890</u>	<u>\$5,213,241</u>
<b>Revenues</b>				
Departmental Revenues	\$220,976	\$264,682	\$353,179	\$370,000
Transfers-In	\$89,930	\$121,871	\$68,833	\$313,035
<b>Total Revenues</b>	<u>\$310,906</u>	<u>\$386,553</u>	<u>\$422,012</u>	<u>\$683,035</u>

### Authorized Personnel

	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Revision FTE
<b>Police Department</b>				
Chief	1.00	1.00	1.00	1.00
Assistant Chief	0.00	0.00	1.00	1.00
Lieutenant (Frozen)	2.00	1.00	1.00	0.00
Sergeant	4.00	5.00	5.00	5.00
Police Officer - (1 frozen, 3 vacant)	18.00	18.00	12.00	17.00
Detective (Filled and funded by a Rotational Assignment of Police Officers.)	1.00	1.00	1.00	0.00
Administrative Assistant (Frozen)	2.00	2.00	2.00	1.00
Public Safety Communication Specialist Supervisor (Frozen)	0.00	0.00	0.00	0.00
Public Safety Communication Specialist	7.00	7.00	7.00	9.00
Crime Analyst/IT Officer (Frozen)	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, .5 vacant)	3.00	3.00	3.00	2.00
<b>Total FTE</b>	<u>40.00</u>	<u>41.75</u>	<u>36.25</u>	<u>37.50</u>

## 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 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actuals				\$259
<b>Beginning Fund Balance</b>	\$161,177	\$183,520	\$125,652	\$117,466
<b>Revenues</b>				
Grant Revenues	\$145,574	\$83,342	\$143,340	\$0
Transfers-In (Matches)	\$0	\$0	\$0	\$0
Interest	\$0	\$15,006	\$0	\$0
<b>Total Revenues</b>	\$145,574	\$98,348	\$143,340	\$0
<b>Expenses</b>				
Salaries and Benefits	\$0	\$0	\$70,078	\$85,014
Grant Operations	\$31,694	\$13,617	\$2,086	\$0
Capital Outlay/Equipment	\$1,607	\$20,728	\$10,788	\$0
Transfers-Out (General Fund)	\$89,931	\$121,871	\$68,833	\$32,452
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$123,231	\$156,216	\$151,785	\$117,466
 <b>Ending Fund Balance</b>	 \$183,520	 \$125,652	 \$117,207	 \$0

## 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**

<b>Resources</b>	<b>2013-14 Projected</b>	<b>2014-15 Adopted</b>
<b>Beginning Fund Balance</b>	\$0	\$4,400
<b>Revenues</b>		
Donations	\$12,900	\$8,800
Interest Income	\$0	\$0
	\$0	\$0
<b>Total Revenues</b>	<u>\$12,900</u>	<u>\$8,800</u>
<b>Expenses</b>		
Canine Supplies	\$8,500	\$8,500
	\$0	\$0
Transfers-Out	\$0	\$0
<b>Total Expenses</b>	<u>\$8,500</u>	<u>\$8,500</u>
<b>Ending Fund Balance</b>	\$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 Adopted
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$35,432	\$26,805	\$34,001	\$32,741
<b>Revenues</b>				
Donation Asset Seizure Fund	\$0	\$0	-\$1,300	\$0
Sale of Seized Assets	\$0	\$7,117	0	\$0
Interest	\$123	\$79	\$40	\$40
<b>Total Revenues</b>	<u>\$123</u>	<u>\$7,196</u>	<u>-\$1,260</u>	<u>\$40</u>
<b>Expenses</b>				
Services/Supplies	\$0	\$0	\$0	\$0
Capital Outlay/Equipment	\$8,750	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$8,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Ending Fund Balance</b>	 \$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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Revised</b>
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$22,103	\$118,720	\$149,450	\$123,739
<b>Revenues</b>				
Safety Sales Taxes	\$96,617	\$102,133	\$104,289	\$101,013
Interest	\$0	\$0	\$0	\$0
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Revenues</b>	<u>\$96,617</u>	<u>\$102,133</u>	<u>\$104,289</u>	<u>\$101,013</u>
<b>Expenses</b>				
Transfers-Out (General Fund)	<u>\$0</u>	<u>\$71,403</u>	<u>\$130,000</u>	<u>\$142,052</u>
<b>Total Expenses</b>	<u>\$0</u>	<u>\$71,403</u>	<u>\$130,000</u>	<u>\$142,052</u>
<b>Ending Fund Balance</b>	\$118,720	\$149,450	\$123,739	\$82,700

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$11,305	\$131,128	\$111,737	\$67,310
<b>Revenues</b>				
Other Subvention Spec. Revenue	\$119,634	\$80,366	\$93,911	\$97,970
Interest Income	<u>\$189</u>	<u>\$243</u>	<u>\$193</u>	<u>\$97</u>
<b>Total Revenues</b>	\$119,823	\$80,609	\$94,104	\$98,067
<b>Expenses</b>				
Capital Outlay/Equipment	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$100,000	\$138,531	\$138,531
Other	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	\$0	\$100,000	\$138,531	\$138,531
<b>Ending Fund Balance</b>	\$131,128	\$111,737	\$67,310	\$26,846

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$54,623	\$52,836	\$53,843	\$55,447
<b>Revenues</b>				
Impact Fees	\$5,232	\$863	\$1,995	\$2,682
Interest	\$201	\$144	\$89	\$89
<b>Total Revenues</b>	\$5,433	\$1,007	\$2,084	\$2,771
<b>Expenses</b>				
Services/Supplies	\$0	\$0	\$480	\$40,000
Transfers-Out (General Fund)	\$7,220	\$0	\$0	\$0
<b>Total Expenses</b>	\$7,220	\$0	\$480	\$40,000
<b>Ending Fund Balance</b>	\$52,836	\$53,843	\$55,447	\$18,218

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$2,140,972	\$2,181,847	\$1,868,046	\$1,795,652
Services/Supplies	\$216,146	\$122,815	\$144,821	\$152,000
Capital Outlay	\$2,459	\$9,580	\$11,881	\$0
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$2,359,577</u>	<u>\$2,314,242</u>	<u>\$2,024,748</u>	<u>\$1,947,652</u>

### Revenues

Grant	\$0	\$0	\$0	\$0
Departmental Revenues	\$81,648	\$107,447	\$142,814	\$42,900
Transfers-In	\$0	\$8,376	\$0	\$0
<b>Total Revenues</b>	<u>\$81,648</u>	<u>\$115,823</u>	<u>\$142,814</u>	<u>\$42,900</u>

### Authorized Personnel

Position-Title	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Rev. FTE
Fire Department				
Fire Chief (Frozen)	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	0.00	1.00
Battalion Chief (Currently 2 interims)	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 (4 Safer Grant funded)	3.00	3.00	9.00	7.00
Fire Administrative Assistant (Frozen)	0.80	1.00	0.00	0.00
<b>Total FTE</b>	<u>18.80</u>	<u>19.00</u>	<u>19.00</u>	<u>18.00</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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$23,864	\$20,634	\$20,872	\$21,404
<b>Revenues</b>				
Impact Fees	\$1,732	\$183	\$977	\$1,787
Interest	\$81	\$56	\$35	\$70
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$1,813	\$239	\$1,012	\$1,857
<b>Expenses</b>				
Services/Supplies	\$0	\$1	\$480	\$10,000
Capital Outlay	\$0	\$0	\$0	\$10,000
Transfers-Out	\$5,043	\$0	\$0	\$0
<b>Total Expenses</b>	\$5,043	\$1	\$480	\$20,000
 <b>Ending Fund Balance</b>	 \$20,634	 \$20,872	 \$21,404	 \$3,261

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actual				88,411
<b>Beginning Fund Balance</b>	\$0	\$161,805	\$123,491	\$101,923
<b>Revenues</b>				
Interest			\$231	
Grants	\$37,353	\$36,100	\$309,559	\$318,656
Transfers-In	<u>\$223,770</u>	<u>\$0</u>	<u>\$15,334</u>	<u>\$0</u>
<b>Total Revenues</b>	\$261,123	\$36,100	\$325,124	\$318,656
<b>Expenses</b>				
Salaries/Intern	\$46,024	\$37,668	\$141,877	\$412,790
Training	\$7,142	\$9,836	\$11,702	\$0
Services/Supplies	\$2,318	\$3,963	\$0	\$0
Capital Outlay	\$43,835	\$22,947	\$281,524	\$0
Transfer-Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	\$99,318	\$74,414	\$435,103	\$412,790
 <b>Ending Fund Balance</b>	 \$161,805	 \$123,491	 \$13,512	 \$7,789

## 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.

<b>Budget Description</b>	<b>Dept. No.</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>General Fund Expenses</b>				
Planning & Development Services	1600	\$275,409	\$275,323	\$659,840
Building/Code Enforcement	2990	\$249,755	\$294,949	\$419,817
<b>Total General Fund Expenses</b>		\$275,409	\$275,323	\$659,840

### Code Enforcement (Grant Funded)

<b>Authorized Personnel</b>	<b>2012-13 Expected FTE</b>	<b>2013-14 Preliminary FTE</b>	<b>2014-15 Nov. Rev. FTE</b>
<b>Position-Title</b>			
Director of Community Development Services	1.00	1.00	1.00
Planning Administrative Assistant (Frozen)	1.00	0.00	0.00
Associate Planner	1.00	0.00	1.00
Assistant Planner (Frozen)	1.00	1.00	0.00
Counter Technician	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	0.40	1.00
Senior Code Enforcement Specialist	0.00	0.00	1.00
Code Enforcement Specialist (Moved from BAHD)	0.00	0.00	1.00
Code Enforcement Staff Assistant (80&Grant Funded June 2016)	1.00	1.00	1.00
<b>Total FTE</b>	8.00	5.40	8.00

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$262,472	\$258,865	\$231,356	\$268,885
Services/Supplies	\$18,584	\$16,544	\$43,967	\$385,956
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$5,000
<b>Total Expenses</b>	<u>\$281,056</u>	<u>\$275,409</u>	<u>\$275,323</u>	<u>\$659,840</u>
<b>Revenues</b>				
Departmental Revenues	\$38,396	\$44,672	\$59,585	\$430,468
Transfers-In	\$0	\$0	\$40,058	\$95,000
<b>Total Revenues</b>	<u>\$38,396</u>	<u>\$44,672</u>	<u>\$99,643</u>	<u>\$525,468</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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$239,117	\$230,971	\$201,112	\$373,684
Services/Supplies	\$16,540	\$18,785	\$89,102	\$46,134
Transfers-Out	\$0	\$0	\$4,735	\$0
Capital Outlay	\$1,556	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$257,214</u>	<u>\$249,755</u>	<u>\$294,949</u>	<u>\$419,817</u>
<b>Revenues</b>				
Departmental Revenues	\$267,256	\$131,613	\$296,791	\$419,204
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$267,256</u>	<u>\$131,613</u>	<u>\$296,791</u>	<u>\$419,204</u>

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

## MISC GRANT FUND

### Activity

This fund has been used as for various Grant Programs. Recently it has been used for planning grants and the enterprise voucher program.

### FUND: 160

	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>		
<b>Beginning Fund Balance</b>	(\$60,834)	\$44,517
<b>Revenues</b>		
Grants	\$142,285	\$99,190
Other	\$84,770	\$7,000
Transfer-In	\$23,690	\$0
<b>Total Revenues</b>	\$250,745	\$106,190
<b>Expenses</b>		
Salaries and Benefits	0	\$0
Operating Supplies	\$114,881	\$111,320
Capital Assets	\$12,240	\$0
Transfers Out	\$18,273	\$39,357
<b>Total Expenses</b>	\$145,394	\$150,677
<b>Ending Fund Balance</b>	\$44,517	\$30

## 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.
<b>General Fund Expenses</b>				
Public Works Administration	3000	\$361,494	\$261,586	\$248,615
Streets	3100	\$760,022	\$561,721	\$757,084
<b>Total General Fund Expenses</b>		<u>\$1,121,516</u>	<u>\$823,307</u>	<u>\$1,005,699</u>
<b>Other Funds</b>				
	Fund No.			
Sewer	101	\$3,387,862	\$2,139,502	\$3,477,628
Sewer Connection Fund	104	\$100	\$6,060	\$100
Airport	130	\$1,068,346	\$1,660,280	\$590,101
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	\$433,036	\$527,620
Total Other Fund Budgets Managed by Director of Public Works		<u>\$4,975,977</u>	<u>\$4,273,808</u>	<u>\$4,676,042</u>
<b>Total Expenses</b>		<u>\$6,097,493</u>	<u>\$5,097,115</u>	<u>\$5,681,741</u>

Authorized Personnel	2012-13 Preliminary	2013-14 Actual	2014-15 Nov. Rev.
Position-Title	FTE	FTE	FTE
Director of Public Works (Frozen)	1.00	0.00	0.00
Sr. Civil Engineer	1.00	1.00	1.00
Associate Civil Engineer (Frozen)	1.00	0.00	0.00
Administrative Assistant (Frozen)	1.00	0.00	0.00
GIS Specialist (Moved to Administration, new IT department)	1.00	1.00	0.00
Public Works Supervisor	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00
Public Works Operator III	2.00	2.00	2.00
Public Works Operator II - 2 sewer and 1 street funded by Reco	3.00	2.00	3.00
Public Works Operator I	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00
Cement Finisher (See note Public Works Operator II re: Promo	1.00	1.00	1.00
Signal Technician/Electrician	1.00	1.00	1.00
<b>Total FTE</b>	<u>18.00</u>	<u>14.00</u>	<u>14.00</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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$320,990	\$334,575	\$218,956	\$210,146
Services/Supplies	\$25,773	\$26,919	\$42,630	\$38,469
Capital Outlay	\$3,578	\$0	\$0	\$0
Transfers-Out	<u>\$30</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$350,370</b>	<b>\$361,494</b>	<b>\$261,586</b>	<b>\$248,615</b>
<b>Revenues</b>				
Departmental Revenues	\$65,137	\$43,038	\$72,788	\$60,345
Transfers-In	<u>\$5,155</u>	<u>\$0</u>	<u>\$0</u>	<u>\$103,000</u>
<b>Total Revenues</b>	<b>\$70,292</b>	<b>\$43,038</b>	<b>\$72,788</b>	<b>\$163,345</b>

## 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 Trial Balance	2014-15 Nov. Rev
<b>Resources</b>	Adjust balance to actuals			\$565,751
<b>Beginning Fund Balance</b>	\$2,814,749	\$2,249,305	\$1,822,292	\$3,408,335
<b>Revenues</b>				
Interest	\$9,507	\$5,432	\$3,317	\$3,317
Sewer Service Fees	\$2,251,099	\$2,439,474	\$2,698,983	\$3,157,085
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
<b>Total Revenues</b>	<u>\$2,313,115</u>	<u>\$2,485,827</u>	<u>\$2,740,046</u>	<u>\$3,189,099</u>
<b>Expenses</b>				
Total Dept. 4000 Expense	\$1,980,105	\$1,972,446	\$1,013,419	\$2,158,188
Total Dept. 4500 Expense	\$898,455	\$940,394	\$706,335	\$848,394
<b>Total Expenses</b>	<u>\$2,878,559</u>	<u>\$2,912,840</u>	<u>\$1,719,754</u>	<u>\$3,006,583</u>
<b>Ending Fund Balance</b>	\$2,249,305	\$1,822,292	\$2,842,584	\$3,590,852

## 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 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$390,646	\$419,748	\$471,045	\$350,602
Services/Supplies	\$321,693	\$596,066	\$212,245	\$376,850
Capital Outlay	\$964,691	\$644,464	\$11,718	\$1,085,000
Contingencies	\$0	\$0	\$0	\$0
Transfers-Out Other	\$303,076	\$312,168	\$318,411	\$345,736
<b>Total Expenses</b>	<u>\$1,980,105</u>	<u>\$1,972,446</u>	<u>\$1,013,419</u>	<u>\$2,158,188</u>

## SEWER CONNECTION FEES FUND

**Activity**

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

**FUND: 104**

**DEPARTMENT: 4550**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 Adopted</b>
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$744,184	\$790,528	\$826,066	\$861,306
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>\$46,344</u>	<u>\$35,638</u>	<u>\$41,300</u>	<u>\$40,500</u>
<b>Expenses</b>				
Services	\$0	\$100	\$6,060	\$100
Contract Service-Fee Study	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$0</u>	<u>\$100</u>	<u>\$6,060</u>	<u>\$100</u>
 <b>Ending Fund Balance</b>	 \$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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Outside Services	<u>\$898,455</u>	<u>\$940,394</u>	<u>\$706,335</u>	<u>\$848,394</u>
<b>Total Expenses</b>	<u>\$898,455</u>	<u>\$940,394</u>	<u>\$706,335</u>	<u>\$848,394</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 Trial Balance	2014-15 Nov Rev.
<b>Resources</b>				
Adjust to actual			0	-53,990
<b>Beginning Fund Balance</b>	\$508,289	\$361,879	\$84,022	\$303,621
<b>Revenues</b>				
Interest	\$1,625	\$638	\$292	\$200
Rental Income	\$181,064	\$171,781	\$193,254	\$193,288
Grants	\$629,580	\$145,520	\$1,298,474	\$66,280
Other Revenues	\$293,034	\$360,550	\$242,674	\$298,674
Transfers-In	<u>\$112</u>	<u>\$112,000</u>	<u>\$199,175</u>	<u>\$0</u>
<b>Total Revenues</b>	\$1,105,415	\$790,489	\$1,933,869	\$558,442
<b>Expenses</b>				
Salaries/Benefits	\$45,464	\$36,621	\$36,794	\$33,700
Services/Supplies	\$501,023	\$568,632	\$402,301	\$449,301
Capital Outlay/Projects	\$602,869	\$363,901	\$1,134,409	\$0
Transfers-Out	\$96,304	\$99,192	\$86,776	\$94,000
Other Charges (Direct Labor)	<u>\$6,167</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,100</u>
<b>Total Expenses</b>	\$1,251,825	\$1,068,346	\$1,660,280	\$590,101
<b>Ending Fund Balance</b>	\$361,879	\$84,022	\$357,611	\$271,962

## 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 Trial Balance	2014-15 Nov Rev.
<b>Resources</b>				
Adjust to Actuals				(\$86)
<b>Beginning Fund Balance</b>	\$377,785	\$175,146	\$74,061	\$45,265
<b>Revenues</b>				
Rental Income	\$72,000	\$72,000	\$18,000	\$0
Interest	\$1,026	\$377	\$44	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$73,026	\$72,377	\$18,044	\$0
<b>Expenses</b>				
Salaries/Benefits	\$1,695	\$1,908	\$2,013	\$81
Services/Supplies	\$4,244	\$16,615	\$26,077	\$45,184
Capital Outlay/Equipment	\$69,726	\$42,939	\$0	\$0
Transfers-Out	\$200,000	\$112,000	\$18,664	\$0
<b>Total Expenses</b>	\$275,665	\$173,462	\$46,754	\$45,265
<b>Ending Fund Balance</b>	\$175,146	\$74,061	\$45,351	\$0

## 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 of Oroville.

**FUND: 116**  
**DEPARTMENT: 7660**

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
<b>Resources</b>				
Adjust to Actuals			\$29,042	
<b>Beginning Fund Balance</b>	\$0	(\$1,534)	\$1,268	\$22,904
<b>Revenues</b>				
Technology Fees	\$30,903	\$38,235	\$36,200	\$35,000
Interest Income	\$210	\$61	\$30	\$30
Other/ Transfers In	\$0	\$49	\$0	\$168
<b>Total Revenues</b>	\$31,112	\$38,345	\$36,230	\$35,198
<b>Expenses</b>				
Services/Supplies	\$3,317	\$85	\$94	\$1,200
Capital Outlay	\$29,329	\$64,500	\$14,500	\$36,000
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$32,646	\$64,585	\$14,594	\$37,200
 <b>Ending Fund Balance</b>	 (\$1,534)	 (\$27,774)	 \$22,904	 \$20,901

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Expenses</b>				
Salaries/Benefits	\$436,492	\$385,917	\$294,459	\$332,420
Services/Supplies	\$391,041	\$374,105	\$267,262	\$344,136
Capital Outlay	\$19,091	\$0	\$0	\$80,528
Transfers-Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$846,623</b>	<b>\$760,022</b>	<b>\$561,721</b>	<b>\$757,084</b>
 <b>Revenues</b>				
Departmental Revenues	\$103,436	\$18,037	\$18,479	\$46,269
Grants	\$0	\$0	\$0	\$80,528
Transfers-In	<u>\$785,980</u>	<u>\$678,153</u>	<u>\$426,435</u>	<u>\$430,933</u>
<b>Total Revenues</b>	<b>\$889,416</b>	<b>\$696,190</b>	<b>\$444,914</b>	<b>\$557,730</b>

## 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 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$154,673	\$155,238	\$155,662	\$149,962
<b>Revenues</b>				
Traffic Impact Fees	\$0	\$0	\$0	\$0
Interest	\$565	\$424	\$200	\$200
<b>Total Revenues</b>	\$565	\$424	\$200	\$200
<b>Expenses</b>				
Transfers-Out	\$0	\$0	\$0	\$0
Services & Supplies	\$0	\$0	\$5,900	\$2,000
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$5,900	\$2,000
<b>Ending Fund Balance</b>	\$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
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$533,531	\$520,461	\$681,259	\$784,372
<b>Revenues</b>				
Traffic Impact Fees	\$31,195	\$159,310	\$132,600	\$107,700
Interest	\$1,950	\$1,488	\$913	\$910
<b>Total Revenues</b>	<u>\$33,145</u>	<u>\$160,798</u>	<u>\$133,513</u>	<u>\$108,610</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$46,215</u>	<u>\$0</u>	<u>\$30,400</u>	<u>\$25,500</u>
<b>Ending Fund Balance</b>	\$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
<b>Resources</b>				
Adjust to Actual			(\$262)	
<b>Beginning Fund Balance</b>	\$506,349	\$507,907	\$498,037	\$494,577
<b>Revenues</b>				
Drainage Impact Fees	\$0	\$0	\$2,900	\$970
Interest	\$1,850	\$1,118	\$640	\$1,500
<b>Total Revenues</b>	<u>\$1,850</u>	<u>\$1,118</u>	<u>\$3,540</u>	<u>\$2,470</u>
<b>Expenses</b>				
Salaries and Benefits	\$0	\$0	\$0	\$0
Services & Supplies	\$292	\$0	\$7,000	\$200,000
Capital Projects	\$0	\$11,250	\$0	\$0
<b>Total Expenses</b>	<u>\$292</u>	<u>\$11,250</u>	<u>\$7,000</u>	<u>\$200,000</u>
<b>Ending Fund Balance</b>	\$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 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
<b>Resources</b>				
Adjust to Actual			\$8,060	
<b>Beginning Fund Balance</b>	\$424,824	\$482,862	\$494,308	\$506,348
<b>Revenues</b>				
Drainage Impact Fee	\$56,305	\$10,125	\$20,200	\$28,800
Interest	\$1,734	\$1,321	\$640	\$640
<b>Total Revenues</b>	<u>\$58,039</u>	<u>\$11,446</u>	<u>\$20,840</u>	<u>\$29,440</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$0</u>	<u>\$8,060</u>	<u>\$8,800</u>	<u>\$5,600</u>
<b>Ending Fund Balance</b>	\$482,862	\$486,248	\$506,348	\$530,189

## PARKS AND TREES DEPARTMENT

The Public Works 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 Trial Balance	2014-2015 Nov. Rev.
<b>General Fund Expenses</b>				
Parks and Trees Administration	5000	\$253,192	\$105,515	\$66,150
Operations	5005	\$570,274	\$572,893	\$468,214
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
<b>Total General Fund Expenses</b>		\$846,416	\$694,379	\$733,245

### Authorized Personnel

Position-Title	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Rev. FTE
<b>Parks and Trees Department</b>				
Director of Parks & Trees (Frozen)	1.00	1.00	0.00	0.00
Administrative (Staff) Assistant (Frozen)	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 (Frozen)	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
<b>Total FTE</b>	10.00	10.00	6.00	6.33
<b>Volunteer Hours</b>	2675	2773	3181.5	4273

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Bal</b>	<b>2014-15 Nov. Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$120,314	\$182,732	\$32,629	\$0
Services/Supplies	\$55,204	\$70,460	\$72,886	\$66,150
Capital Outlay	\$9,347	\$0	\$0	\$0
Transfers-Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$184,865</b>	<b>\$253,192</b>	<b>\$105,515</b>	<b>\$66,150</b>

**Revenues**

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

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov Rev.</b>
<b>Expenses</b>				
Salaries/Benefits	\$350,021	\$373,362	\$392,976	\$360,897
Services/Supplies	\$196,393	\$194,667	\$179,917	\$107,317
Capital Outlay	\$7,502	\$1,690	\$0	\$0
Transfers-Out	<u>\$3,279</u>	<u>\$555</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<b>\$557,194</b>	<b>\$570,274</b>	<b>\$572,893</b>	<b>\$468,214</b>
<b>Revenues</b>				
Departmental Revenues	\$60,652	\$67,144	\$68,012	\$58,761
Transfers-In	<u>\$15,914</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Revenues</b>	<b>\$76,565</b>	<b>\$67,144</b>	<b>\$68,012</b>	<b>\$58,761</b>

**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**

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

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$5,952</u>	<u>\$4,407</u>	<u>\$3,071</u>	<u>\$4,500</u>
<b>Revenues</b>				
Departmental Revenues	\$1,510	\$1,875	\$1,665	\$1,700
Transfers-In	\$369	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$1,879</u>	<u>\$1,875</u>	<u>\$1,665</u>	<u>\$1,700</u>
<b>Volunteer Hours</b>	533.5	570.5	573.5	573.5

## PIONEER MUSEUM FUND

**Activity**

This fund is being researched. The council will be updated as information becomes available.

**FUND: 435**

**DEPARTMENT: XXX**

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$100,999	\$100,999	\$100,999	\$100,999
<b>Revenues</b>				
Impact Fees/ Permits				\$0
Interest				
<b>Total Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>				
Services & Supplies				
Capital Projects/Assets				
Transfers Out				
<b>Total Expenses</b>	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$100,999	\$100,999	\$100,999	\$100,999

**PARKS AND TREES DEPARTMENT  
BOLT'S MUSEUM**

**Activity**

This budget accounts for the activities of the Bolt's Museum.

**FUND: 001**

**DEPARTMENT: 5015**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Expenses</b>				
Services/Supplies	\$12,996	\$10,009	\$8,900	\$10,600
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<u>\$12,996</u>	<u>\$10,009</u>	<u>\$8,900</u>	<u>\$10,600</u>
 <b>Revenues</b>				
Departmental Revenues	\$4,040	\$1,387	\$3,700	\$3,000
Transfers-In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Revenues</b>	<u>\$4,040</u>	<u>\$1,387</u>	<u>\$3,700</u>	<u>\$3,000</u>
 <b>Volunteer Hours</b>	 2675	 2202.5	 2608	 2608

**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	<u>\$0</u>
<b>Total Expenses</b>	<b>\$31,380</b>

**Revenues**

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

<b>Volunteer Hours</b>	<b>596.5</b>
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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
<b>Total Expenses</b>	<u>104,600</u>

**Revenues**

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

<b>Volunteer Hours</b>	495
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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	<u>\$0</u>
<b>Total Expenses</b>	<b>\$40,400</b>

**Revenues**

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

<b>Volunteer Hours</b>	<b>TBD</b>
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## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adj for Actuals				\$1,925
<b>Beginning Fund Balance</b>	\$96,014	\$91,374	\$91,623	\$104,213
<b>Revenues</b>				
Impact Fees/ Permits	\$38,559	\$0	\$12,913	\$17,071
Interest	\$362	\$249	\$157	\$120
2000 Park Bond Act	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$38,922	\$249	\$13,070	\$17,191
<b>Expenses</b>				
Services & Supplies	\$0	\$0	\$2,405	\$20,802
Capital Projects/Assets	\$0	\$0	\$0	\$57,635
Transfers Out	\$43,562	\$0	\$0	\$0
<b>Total Expenses</b>	\$43,562	\$0	\$2,405	\$78,437
 <b>Ending Fund Balance</b>	 \$91,374	 \$91,623	 \$102,288	 \$42,967

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjustment to Actuals				(\$56,813)
<b>Beginning Working Capital Balance</b>	\$63,224	\$18,101	\$2,722	(\$73,099)
<b>Revenues</b>				
Vehicle Maint. Internal Fees	\$463,525	\$0	\$0	\$0
Reimbursements	\$0	\$0	\$0	\$0
Other	\$4,975	\$6,612	\$5,438	\$5,675
Transfers-In	\$0	\$469,319	\$427,598	\$595,044
<b>Total Revenues</b>	\$468,499	\$475,931	\$433,036	\$600,719
<b>Expenses</b>				
Salaries/Benefits	\$149,110	\$145,899	\$153,001	\$156,451
Service/Supplies	\$352,802	\$345,411	\$299,043	\$371,169
Capital Outlay	\$11,710	\$0	\$0	\$0
<b>Total Expenses</b>	\$513,622	\$491,310	\$452,044	\$527,620
 <b>Ending Working Capital Balance</b>	 \$18,101	 \$2,722	 (\$16,286)	 (\$0)

## 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 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$253,409	\$394,959	\$396,037	\$754,091
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$168,097	\$1,078	\$360,054	\$54,182
<b>Expenses</b>				
Services/Supplies	\$0	\$0	\$2,000	\$0
Capital Outlay	\$26,547	\$0	\$0	\$464,000
Transfers-out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$26,547	\$0	\$2,000	\$464,000
<b>Ending Fund Balance</b>	\$394,959	\$396,037	\$754,091	\$344,273

## 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
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$330,833	\$332,042	\$132,306	\$41,476
<b>Revenues</b>				
Federal Grant Local Transit	\$0	\$0	\$0	\$0
Local Transportation Tax	\$0	\$0	\$0	\$0
Interest Income	\$1,209	\$632	\$170	\$50
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Revenues</b>	\$1,209	\$632	\$170	\$50
<b>Expenses</b>				
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)	<u>\$0</u>	<u>\$200,368</u>	<u>\$91,000</u>	<u>\$0</u>
<b>Total Expenses</b>	\$0	\$200,368	\$91,000	\$0
<b>Ending Fund Balance</b>	\$332,042	\$132,306	\$41,476	\$41,526

## 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
<b>Resources</b>				
Adjust to Actual			-11,582	
<b>Beginning Fund Balance</b>	\$39,753	\$27,274	-\$897	\$17,372
 <b>Revenues</b>				
Gas Tax Revenues	\$105,939	\$114,667	\$113,500	\$96,100
Interest Income	\$295	\$19	\$0	\$0
<b>Total Revenues</b>	\$106,235	\$114,686	\$113,500	\$96,100
 <b>Expenses</b>				
Services/Supplies	\$355	\$333	\$130	\$300
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$118,359	\$130,942	\$95,100	\$113,000
<b>Total Expenses</b>	\$118,714	\$131,275	\$95,230	\$113,300
 <b>Ending Fund Balance</b>	 \$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
<b>Resources</b>				
Adjust to Actual			-5181	
<b>Beginning Fund Balance</b>	\$23,819	\$18,859	\$12,323	\$11,963
<b>Revenues</b>				
Gas Tax Revenues	\$64,536	\$64,280	\$59,000	\$64,200
Interest Income	\$183	\$30	\$10	\$10
<b>Total Revenues</b>	<u>\$64,719</u>	<u>\$64,310</u>	<u>\$59,010</u>	<u>\$64,210</u>
<b>Expenses</b>				
Services/Supplies	\$355	\$333	\$370	\$370
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$69,324	\$65,332	\$59,000	\$75,803
<b>Total Expenses</b>	<u>\$69,679</u>	<u>\$65,665</u>	<u>\$59,370</u>	<u>\$76,173</u>
 <b>Ending Fund Balance</b>	 \$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
<b>Resources</b>				
Adjust to Actual			-\$17,175	
<b>Beginning Fund Balance</b>	\$82,577	\$68,661	\$33,471	\$35,400
 <b>Revenues</b>				
Gas Tax Revenues	\$280,919	\$190,164	\$252,500	\$242,300
Interest Income	<u>\$655</u>	<u>\$62</u>	<u>\$30</u>	<u>\$30</u>
<b>Total Revenues</b>	<u>\$281,574</u>	<u>\$190,226</u>	<u>\$252,530</u>	<u>\$242,330</u>
 <b>Expenses</b>				
Services/Supplies	\$355	\$333	\$0	\$200
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	<u>\$295,135</u>	<u>\$207,908</u>	<u>\$250,600</u>	<u>\$242,130</u>
<b>Total Expenses</b>	<u>\$295,490</u>	<u>\$208,241</u>	<u>\$250,600</u>	<u>\$242,330</u>
 <b>Ending Fund Balance</b>				
	\$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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actuals				\$4,564
<b>Beginning Fund Balance</b>	\$84,399	\$88,056	\$86,210	\$68,869
<b>Revenues</b>				
Grants	\$0	\$5,000	\$3,456	\$9,250
Interest Income	\$288	\$242	\$130	\$50
Fees	\$13,218	\$9,502	\$12,948	\$11,889
Other	\$0	\$0	\$10	\$0
<b>Total Revenues</b>	\$13,507	\$14,744	\$16,544	\$21,189
<b>Expenses</b>				
Services/Supplies	\$0	\$2,194	\$0	\$8,476
Capital Outlay	\$4,943	\$0	\$15,858	\$15,000
Transfers-Out	\$4,907	\$14,396	\$22,592	\$23,593
<b>Total Expenses</b>	\$9,850	\$16,590	\$38,450	\$47,069
 <b>Ending Fund Balance</b>	 \$88,056	 \$86,210	 \$64,304	 \$42,989

## OPFA REDEMPTION FUND

### Activity

The OPFA (Oroville Public Financing Authority) is a separate legal entity whose policy direction is controlled by a Board of Directors consisting of the City Council. 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.
<b>Resources</b>				
Adjust to Actuals			\$32,248	
<b>Beginning Fund Balance</b>	\$46,160	\$13,885	\$13,912	\$13,912
<b>Revenues</b>				
Interest	\$0	\$27	\$0	\$0
Redemption Bond	\$0	\$0	\$0	\$0
Transfers-In	<u>\$1,920,310</u>	<u>\$1,920,781</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Revenues</b>	<u>\$1,920,310</u>	<u>\$1,920,808</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenses</b>				
Principal	\$755,000	\$785,000	\$0	\$0
Interest	\$1,165,310	\$1,135,781	\$0	\$0
Other	<u>\$32,275</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenses</b>	<u>\$1,952,585</u>	<u>\$1,920,781</u>	<u>\$0</u>	<u>\$0</u>
 <b>Ending Fund Balance</b>	 \$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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev</b>
<b>Resources</b>				
Adjust to Actual				(\$72,184)
<b>Beginning Fund Balance</b>	\$6,286,071	\$3,363,220	\$1,854,517	\$178,025
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>\$2,408,631</u>	<u>\$2,005,145</u>	<u>\$2,388,695</u>	<u>\$2,187,928</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$5,331,483</u>	<u>\$3,513,848</u>	<u>\$3,993,003</u>	<u>\$2,181,328</u>
 <b>Ending Fund Balance</b>	 \$3,363,220	 \$1,854,517	 \$250,209	 \$184,625

## 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 August Rev.
<b>Fund 198 Budgets</b>				
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
<b>Total Fund 198 Budgets</b>		<u>\$3,513,848</u>	<u>\$3,993,003</u>	<u>\$2,181,328</u>
<b>Fund 395/396/397 Budgets</b>				
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
<b>Total Fund 395/396/397 Budgets</b>		<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
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$103,287</u>	<u>\$112,497</u>	<u>\$0</u>	<u>\$0</u>

## 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
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$1,923,930</u>	<u>\$1,930,848</u>	<u>\$1,900,719</u>	<u>\$1,995,579</u>

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$2,847,365	\$2,735,097	\$2,742,019	\$2,744,997
<b>Revenues</b>				
Bond Proceeds	\$0	\$0	\$0	\$0
State Grants	\$0	\$0	\$0	\$0
Interest Income	\$7,975	\$6,922	\$2,978	\$2,980
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$7,975	\$6,922	\$2,978	\$2,980
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$120,243	\$0	\$0	\$0
 <b>Ending Fund Balance</b>	 \$2,735,097	 \$2,742,019	 \$2,744,997	 \$2,747,977

## RDA 2002 BOND PROJECTS

**Activity**

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

**FUND: 396**

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	N/R	N/R	\$360,081	\$360,472
<b>Revenues</b>				
Investment Earnings		\$909	\$391	\$391
<b>Expenses</b>				
Capital Outlay (Bldgs)	\$0	\$0	\$0	\$0
Capital Outlay (Improvements)	\$25,000	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$25,000	\$0	\$0	\$0
 <b>Ending Fund Balance</b>			\$360,472	\$360,863

## RDA CAPITAL PROJECTS

### Activity

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

### FUND: 397

#### Resources

<b>Beginning Fund Balance</b>	N/R	N/R	\$440,748	\$277,950
	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>

#### Revenues

Bond Proceeds	\$0	\$0	\$0	\$0
Federal Grants	\$97,686	\$108,853	\$14,634	\$0
Interest	\$165	\$53	\$19	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$97,851	\$108,906	\$14,653	\$0

#### Expenses

Services/Supplies	\$0	\$71,654	\$177,451	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$71,654	\$177,451	\$0

<b>Ending Fund Balance</b>			\$277,950	\$277,950
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## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>				(\$171,507)
<b>Revenues</b>				
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	\$240	\$0
Transfer-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$1,165,719	\$0	\$240	\$0
<b>Expenses</b>				
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	\$404,929	\$0
<b>Total Expenses</b>	\$2,541,109	\$2,254,267	\$404,929	\$0
<b>Ending Fund Balance</b>				(\$171,507)

## OPFA OPERATIONS

### Activity

The OPFA (Oroville Public Financing Authority) is a separate legal entity, whose policy direction is controlled by a Board of Directors consisting of the City Council. 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
<b>Resources</b>				
Adjustment			\$434,810	
<b>Beginning Fund Balance</b>	\$2,763,667	\$2,008,667	\$1,658,477	\$1,119,996
<b>Revenues</b>				
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
<b>Total Revenues</b>	<u>\$1,165,310</u>	<u>\$1,135,781</u>	<u>\$1,362,238</u>	<u>\$1,400,475</u>
<b>Expenses</b>				
Transfers-Out	\$1,920,310	\$1,920,781	\$1,900,719	\$1,400,475
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$1,920,310</u>	<u>\$1,920,781</u>	<u>\$1,900,719</u>	<u>\$1,400,475</u>
<b>Ending Fund Balance</b>	\$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.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$122,821	\$122,821	\$122,821	\$118,378
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>				
Services/Supplies	\$0	\$0	\$0	\$0
Principal	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Transfer-out	\$0	\$0	\$4,443	\$4,532
<b>Total Expenses</b>	\$0	\$0	\$4,443	\$4,532
<b>Ending Fund Balance</b>	\$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.
<b>Resources</b>				
Adjust to actual			(\$5,521)	
<b>Beginning Fund Balance</b>	\$37,954	\$35,285	\$9,738	\$17,488
<b>Revenues</b>				
Assessments	\$20,717	\$23,634	\$39,816	\$37,333
Interest	\$121	\$56	(\$10)	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$20,838</u>	<u>\$23,690</u>	<u>\$39,806</u>	<u>\$37,333</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$23,507</u>	<u>\$43,716</u>	<u>\$32,056</u>	<u>\$38,707</u>
<b>Ending Fund Balance</b>	\$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 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
<b>Beginning Fund Balance</b>	\$2,216	\$1,575	\$1,783	\$1,438
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$921	\$3,306	\$1,858	\$2,722
Interest	\$3	\$0	\$0	\$0
<b>Other</b>	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$924	\$3,306	\$1,858	\$2,722
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$374	\$1,409	\$1,774	\$1,200
Services/Supplies	\$1,149	\$1,689	\$429	\$1,522
Other	\$45	\$0	\$0	\$0
<b>Total Expenses</b>	\$1,566	\$3,098	\$2,203	\$2,721
<b>Ending Fund Balance</b>	\$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.
<b>Beginning Fund Balance</b>	\$2,168	\$1,908	\$1,109	\$2,170
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$3,255	\$4,087	\$3,780	\$5,058
Interest	(\$4)	(\$5)	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$3,251</u>	<u>\$4,082</u>	<u>\$3,780</u>	<u>\$5,058</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$3,511</u>	<u>\$4,881</u>	<u>\$2,719</u>	<u>\$5,057</u>
<b>Ending Fund Balance</b>	\$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**

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

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Beginning Fund Balance</b>	\$3,067	\$4,086	\$350	\$1,080
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$2,491	\$259	\$4,741	\$4,859
Interest	\$7	\$3	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$2,498</u>	<u>\$262</u>	<u>\$4,741</u>	<u>\$4,859</u>
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$466	\$1,696	\$1,360	\$1,200
Services/Supplies	\$992	\$2,302	\$2,651	\$3,659
Other	\$22	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$1,480</u>	<u>\$3,998</u>	<u>\$4,011</u>	<u>\$4,859</u>
<b>Ending Fund Balance</b>	\$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 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
<b>Beginning Fund Balance</b>	(\$1,075)	(\$858)	(\$1,007)	(\$726)
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$949	\$950	\$950	\$949
Interest	(\$3)	(\$2)	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$947	\$948	\$950	\$949
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$314	\$622	\$284	\$410
Services/Supplies	\$394	\$306	\$386	\$469
Other	\$22	\$169	\$0	\$70
<b>Total Expenses</b>	\$729	\$1,097	\$670	\$949
 <b>Ending Fund Balance</b>	 (\$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.
<b>Beginning Fund Balance</b>	\$35	\$218	\$681	\$1,261
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$1,619	\$2,058	\$2,030	\$1,536
Interest	\$1	\$1	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$1,620</u>	<u>\$2,059</u>	<u>\$2,030</u>	<u>\$1,536</u>
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$720	\$365	\$450	\$510
Services/Supplies	\$698	\$1,049	\$1,000	\$957
Other	\$22	\$182	\$0	\$70
<b>Total Expenses</b>	<u>\$1,438</u>	<u>\$1,596</u>	<u>\$1,450</u>	<u>\$1,536</u>
<b>Ending Fund Balance</b>	\$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.
<b>Beginning Fund Balance</b>	\$2,189	\$1,634	\$1,184	\$3,224
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$1,989	\$2,671	\$4,280	\$1,585
Interest	\$4	\$2	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$1,993</u>	<u>\$2,673</u>	<u>\$4,280</u>	<u>\$1,585</u>
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$1,317	\$1,059	\$760	\$1,050
Services/Supplies	\$1,210	\$1,882	\$1,480	\$465
Other	\$22	\$182	\$0	\$70
<b>Total Expenses</b>	<u>\$2,549</u>	<u>\$3,123</u>	<u>\$2,240</u>	<u>\$1,585</u>
<b>Ending Fund Balance</b>	\$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.
<b>Beginning Fund Balance</b>	\$2,588	\$2,008	\$1,429	\$771
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$803	\$0	\$2,703
Interest	\$10	\$5	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$10	\$808	\$0	\$2,703
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$320	\$111	\$143	\$190
Services/Supplies	\$271	\$1,094	\$515	\$2,453
Other	\$0	\$182	\$0	\$60
<b>Total Expenses</b>	\$590	\$1,387	\$658	\$2,703
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$10,431	\$8,422	\$953	(\$1,908)
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$1,540	\$8,785
Interest	\$53	\$31	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$53	\$31	\$1,540	\$8,785
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$2,063	\$7,500	\$4,400	\$6,646
<b>Ending Fund Balance</b>	\$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.
<b>Beginning Fund Balance</b>	\$821	(\$376)	(\$188)	\$1,842
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$2,269	\$4,650	\$1,153
Interest	\$4	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$4	\$2,269	\$4,650	\$1,153
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$464	\$669	\$930	\$700
Services/Supplies	\$716	\$1,230	\$1,690	\$389
Other	\$22	\$182	\$0	\$65
<b>Total Expenses</b>	\$1,202	\$2,081	\$2,620	\$1,153
 <b>Ending Fund Balance</b>	 (\$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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Beginning Fund Balance</b>	\$10,106	\$11,865	\$7,472	\$7,323
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$4,579	\$0	\$1,420	\$385
Interest	(\$4)	(\$3)	(\$10)	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$4,576</u>	<u>(\$3)</u>	<u>\$1,410</u>	<u>\$385</u>
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$1,027	\$1,244	\$750	\$1,010
Services/Supplies	\$1,768	\$2,964	\$810	\$1,850
Other	\$22	\$182	\$0	\$70
<b>Total Expenses</b>	<u>\$2,817</u>	<u>\$4,390</u>	<u>\$1,560</u>	<u>\$2,930</u>
<b>Ending Fund Balance</b>	\$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.
<b>Beginning Fund Balance</b>	\$1,827	\$2,439	(\$3,121)	\$3,509
 <b>Resources</b>				
<b>Revenues</b>				
Assessments	\$3,301	\$1,030	\$11,420	\$6,322
Interest	\$37	\$23	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$3,337</u>	<u>\$1,053</u>	<u>\$11,420</u>	<u>\$6,322</u>
 <b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$2,725</u>	<u>\$6,613</u>	<u>\$4,790</u>	<u>\$6,322</u>
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$904	(\$886)	\$1,232	(\$407)
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$4,554	\$550	\$762
Interest	\$4	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$4	\$4,554	\$550	\$762
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$410	\$226	\$397	\$340
Services/Supplies	\$1,363	\$2,210	\$1,791	\$420
Other	\$22	\$0	\$0	\$5
<b>Total Expenses</b>	\$1,795	\$2,436	\$2,188	\$766
 <b>Ending Fund Balance</b>	 (\$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.
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0
 <b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$0	\$0	\$0	\$0
 <b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$0	\$0
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$1,048	\$1,368	\$527	\$757
 <b>Resources</b>				
<b>Revenues</b>				
Assessments	\$540	\$299	\$790	\$0
Interest	\$2	\$1	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$541	\$300	\$790	\$0
 <b>Expenses</b>				
Admin. Overhead/ Personnel	\$190	\$273	\$330	\$270
Services/Supplies	\$9	\$686	\$230	\$400
Other	\$22	\$182	\$0	\$70
<b>Total Expenses</b>	\$221	\$1,141	\$560	\$740
 <b>Ending Fund Balance</b>	 \$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 Cresenta) Landscape/Lighting Maintenance District.

**FUND: 184**

**DEPARTMENT: 1716**

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

## ACACIA ESTATES

### Activity

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

**FUND: 184**

**DEPARTMENT: 1717**

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0
 <b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$0	\$0	\$0	\$0
 <b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$0	\$0
 <b>Ending Fund Balance</b>	 \$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.
<b>Resources</b>				
Adjust to Actual			(\$135)	
<b>Beginning Fund Balance</b>	\$63,202	\$62,730	\$61,137	\$60,332
 <b>Revenues</b>				
Assessments	\$0	\$1,140	\$2,000	\$0
Interest	\$231	\$171	\$70	\$70
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$231	\$1,311	\$2,070	\$70
 <b>Expenses</b>				
Admin. Overhead/ Personnel	\$14	\$108	\$160	\$100
Services/Supplies	\$667	\$2,661	\$2,715	\$2,029
Other	\$22	\$0	\$0	\$10
<b>Total Expenses</b>	\$704	\$2,769	\$2,874	\$2,139
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$18,172	\$17,534	\$16,387	\$14,447
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$65	\$47	\$20	\$20
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$65</u>	<u>\$47</u>	<u>\$20</u>	<u>\$20</u>
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$14	\$108	\$160	\$100
Services/Supplies	\$667	\$1,086	\$1,800	\$1,190
Other	\$22	\$0	\$0	\$10
<b>Total Expenses</b>	<u>\$704</u>	<u>\$1,194</u>	<u>\$1,960</u>	<u>\$1,300</u>
<b>Ending Fund Balance</b>	\$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.
<b>Beginning Fund Balance</b>	\$7,344	\$7,371	\$7,041	\$6,861
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$27	\$20	\$10	\$10
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$27	\$20	\$10	\$10
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$190	\$180
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$350	\$190	\$180
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$10,239	\$10,276	\$9,955	\$9,775
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$37	\$28	\$10	\$10
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$37	\$28	\$10	\$10
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$190	\$180
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$350	\$190	\$180
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$16,973	\$17,047	\$16,752	\$16,592
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$74	\$55	\$20	\$20
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$74	\$55	\$20	\$20
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$180	\$180
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$350	\$180	\$180
 <b>Ending Fund Balance</b>	 \$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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Beginning Fund Balance</b>	\$9,113	\$9,134	\$8,975	\$8,810
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$21	\$16	\$10	\$10
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$21</u>	<u>\$16</u>	<u>\$10</u>	<u>\$10</u>
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$175	\$175	\$120
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$0</u>	<u>\$175</u>	<u>\$175</u>	<u>\$120</u>
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$0	\$1	\$2	\$2
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$1	\$1	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$1	\$1	\$0	\$0
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$0	\$0
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$1,361	\$1,365	\$2,159	\$3,979
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$1,140	\$2,000	\$0
Interest	\$4	\$4	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$4	\$1,144	\$2,000	\$0
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$350	\$180	\$180
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$350	\$180	\$180
 <b>Ending Fund Balance</b>	 \$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.
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0
<b>Resources</b>				
<b>Revenues</b>				
Assessments	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>				
Admin. Overhead/ Personnel	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$0	\$0	\$0	\$0
 <b>Ending Fund Balance</b>	 \$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.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$117,849	\$151,583	\$183,976	\$222,303
<b>Revenues</b>				
Special Assessments	\$33,300	\$33,000	\$38,788	\$35,062
Interest	\$475	\$434	\$306	\$240
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$33,775	\$33,434	\$39,094	\$35,302
<b>Expenses</b>				
Services/Supplies	\$41	\$1,000	\$767	\$623
Other	\$0	\$41	\$0	\$0
<b>Total Expenses</b>	\$41	\$1,041	\$767	\$623
<b>Ending Fund Balance</b>	\$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.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$118,016	\$151,751	\$184,145	\$222,472
<b>Revenues</b>				
Special Assessments	\$33,300	\$33,000	\$38,788	\$35,046
Interest	\$475	\$435	\$306	\$350
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$33,776	\$33,435	\$39,094	\$35,396
<b>Expenses</b>				
Services/Supplies	\$41	\$1,041	\$767	\$622
Other	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$41	\$1,041	\$767	\$622
<b>Ending Fund Balance</b>	\$151,751	\$184,145	\$222,472	\$257,246

## SUPPLEMENTAL BENEFITS FUND

### Activity

To record revenues and expenditures for the Supplemental Benefit Fund.

**FUND: 190**

**DEPARTMENT: 9920**

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev
<b>Resources</b>				
Adjust to Actual			\$0	
<b>Beginning Fund Balance</b>	\$33,424	\$162,743	\$190,658	\$267,573
<b>Revenues</b>				
DWR Drawdown	\$575,295	\$157,273	\$245,591	\$34,871
Interest	\$0	\$0	\$137	\$150
Other	\$0	\$0	\$0	\$100,000
<b>Total Revenues</b>	\$575,295	\$157,273	\$245,728	\$135,021
<b>Expenses</b>				
Salaries/Benefits	\$38,315	\$39,080	\$42,294	\$47,554
Services/Supplies and Grants	\$372,567	\$90,278	\$126,519	\$309,925
Other	\$35,093	\$0	\$0	\$0
<b>Total Expenses</b>	\$445,974	\$129,358	\$168,813	\$357,479
 <b>Ending Fund Balance</b>	 \$162,743	 \$190,658	 \$267,573	 \$45,115

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$131,947	\$44,807	\$37,323	\$37,384
<b>Revenues</b>				
Interest Income	\$348	\$113	\$61	\$40
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$348	\$113	\$61	\$40
<b>Expenses</b>				
Services/Supplies	\$87,487	\$7,597	\$0	\$37,424
Transfers	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$87,487	\$7,597	\$0	\$37,424
<b>Ending Fund Balance</b>	\$44,807	\$37,323	\$37,384	\$0

## BUSINESS ASSISTANCE & HOUSING DEVELOPMENT

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

Budget Description	Fund No.	2012-13 Actual	2013-14 Projected	2014-15 Nov. Rev.
<b>Budgets</b>				
Housing Administration	140	\$617,646	\$546,740	\$619,804
Housing Program Fund	141	\$286,573	\$485,863	\$646,500
First Time Home Buyers	149	\$2,420,133	\$514,883	\$1,011,168
CDBG Community Development	150	\$1,863,735	\$1,662,877	\$4,872,505
CDBG Economic Development	151	\$569,214	\$715,358	\$169,943
RDA Housing Set-Aside	199	\$2,260,459	\$404,929	\$0
CDBG/Housing Rehabilitation/ED RLF	450	\$408,600	\$38,645	\$167,800
Economic Development RLF	451	\$15,522	\$16,099	\$3,630
CDBG Housing Revolving Loan	452	\$0	\$0	\$0
Micro Enterprise Revolving Loan	453	\$0	\$1,131,439	\$1,577,907
Cal Home Revolving Loan Fund	454	\$0	\$2	\$122,325
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	\$110,400	\$134,543
<b>Total Budgets Managed by Director of Business Assistance/Housing Dev.</b>		\$9,682,676	\$5,872,032	\$9,326,125

## 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 Nov. Rev.
<b>Resources</b>				
<b>Adjust to Actual</b>			\$5,857	
<b>Beginning Fund Balance</b>	\$0	\$0	\$24,663	\$7,881
<b>Revenues</b>				
Transfers-In	\$652,255	\$636,452	\$529,958	
Interest	\$0	\$0	\$0	\$0
Other (Grant)	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$652,255	\$636,452	\$529,958	\$0
<b>Expenses</b>				
Salaries/Benefits	\$652,255	\$617,646	\$546,740	\$403,804
Service/Supplies	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$216,000
<b>Total Expenses</b>	\$652,255	\$617,646	\$546,740	\$619,804
<b>Ending Fund Balance</b>	\$0	\$18,806	\$7,881	(\$611,923)

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actuals				\$359
<b>Beginning Fund Balance</b>	\$0	\$0	\$1,425,195	\$1,077,907
<b>Revenues</b>				
Interest	\$0	\$2,649	\$5,633	\$5,650
Loan Repayments	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$1,422,546	\$778,159	\$1,062,387
<b>Total Revenues</b>	\$0	\$1,425,195	\$783,792	\$1,068,037
<b>Expenses</b>				
Salaries and Benefits				\$72,200
Loans Made	\$0	\$0	\$36,770	\$1,115,090
Services/Supplies	\$0	\$0	\$7,465	\$174,617
Transfers-Out (Admin)	\$0	\$0	\$1,087,204	\$216,000
<b>Total Expenses</b>	\$0	\$0	\$1,131,439	\$1,577,907
<b>Ending Fund Balance</b>	\$0	\$1,425,195	\$1,077,548	\$568,037

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actuals				(\$245,849)
<b>Beginning Fund Balance</b>	\$132,433	(\$199,412)	\$182,894	(\$65,058)
<b>Revenues</b>				
Grant Revenue	\$415,005	\$516,665	\$313,252	\$235,000
Loan Repayments	\$226,281	\$343,084	\$318,770	\$188,385
Other Incl. Interest	\$0	\$92,004	\$81,234	\$0
Transfers-In	\$0	(\$234)	\$0	\$0
<b>Total Revenues</b>	<u>\$641,286</u>	<u>\$951,519</u>	<u>\$713,256</u>	<u>\$423,385</u>
<b>Expenses</b>				
Salaries and Benefits	\$0	\$353	\$0	\$0
Loans Made	\$551,299	\$135,524	\$245,000	\$128,318
Other (Loan Admin)	\$17,060	\$7,429	\$4,580	\$9,625
Capital Outlay	\$3,000	\$0	\$0	\$0
Transfers-Out	\$401,772	\$425,908	\$465,778	\$32,000
<b>Total Expenses</b>	<u>\$973,131</u>	<u>\$569,214</u>	<u>\$715,358</u>	<u>\$169,943</u>
<b>Ending Fund Balance</b>	(\$199,412)	\$182,894	\$180,792	\$188,385

## HOUSING PROGRAM FUND

### Activity

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

### FUND: 141

	2011-12 Actual	2012-13 Actual	2014-2015 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actuals				(\$121,898)
<b>Beginning Fund Balance</b>	\$0	\$1,022,892	\$1,466,400	\$1,205,532
<b>Revenues</b>				
Loan Repayments	\$38,202	\$115,946	\$73,350	\$75,822
Sale of Property	\$123,000	\$535,000	\$215,000	\$291,000
Interest	\$0	\$37,417	\$52,159	\$39,000
Transfers-In	\$941,682	\$0	\$1	\$0
Other	\$6	\$41,718	\$6,383	\$16,071
<b>Total Revenues</b>	\$1,102,890	\$730,081	\$346,893	\$421,892
<b>Expenses</b>				
Salaries and Benefits	\$0	\$16,087	\$6,264	\$0
Service/Supplies	\$79,998	\$269,998	\$174,498	\$316,500
Loans Made	\$80,000	\$270,000	\$174,500	\$0
Capital Assets	\$0	\$0	\$135,661	\$100,000
Transfers-Out	\$0	\$488	\$169,440	\$230,000
<b>Total Expenses</b>	\$79,998	\$286,573	\$485,863	\$646,500
<b>Ending Fund Balance</b>	\$1,022,892	\$1,466,400	\$1,327,430	\$980,924

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Resources</b>				
Adjust to Actuals				\$61,289
<b>Beginning Fund Balance</b>	\$2,031,543	\$1,372,602	\$886,847	\$2,122,505
<b>Revenues</b>				
Grant Revenue	\$1,735,557	\$1,093,044	\$1,034,165	\$2,750,000
Loan Repayments	\$67,858	\$51,423	\$107,292	\$0
Other (incl interest)	\$0	\$26,306	\$77,615	\$0
Sale of Property/ Rent	\$0	\$0	\$2,956	\$0
Transfers-In	\$303,667	\$207,207	\$1,615,218	\$0
<b>Total Revenues</b>	<u>\$2,107,082</u>	<u>\$1,377,980</u>	<u>\$2,837,246</u>	<u>\$2,750,000</u>
<b>Expenses</b>				
Salaries and Benefits		\$134,654	\$39,605	\$197,843
Grants - Loans/Rehab	\$1,814,278	\$634,971	\$651,304	\$3,120,335
Other (Loan Admin)	\$404,434	\$324,140	\$233,322	\$461,315
Capital Outlay	\$121,298	\$289,930	\$11,229	\$141,660
Community Grants	\$0	\$0	\$0	\$0
Transfers-Out	\$426,011	\$480,040	\$727,417	\$951,352
<b>Total Expenses</b>	<u>\$2,766,021</u>	<u>\$1,863,735</u>	<u>\$1,662,877</u>	<u>\$4,872,505</u>
<b>Ending Fund Balance</b>	\$1,372,602	\$886,847	\$2,061,216	\$0

**HOME  
FIRST TIME HOME BUYER GRANT FUND**

**Activity**

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

**FUND: 149**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov Rev.</b>
<b>Resources</b>				
Adjust to Actuals				(\$9,903)
<b>Beginning Fund Balance</b>	\$675,241	\$508,627	\$627,924	\$631,980
<b>Revenues</b>				
Grant Revenue	\$3,240,224	\$2,373,701	\$227,731	\$379,188
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
<b>Total Revenues</b>	<u>\$3,286,121</u>	<u>\$2,539,430</u>	<u>\$528,842</u>	<u>\$381,126</u>
<b>Expenses</b>				
Loans Made	\$3,213,648	\$2,273,034	\$415,784	\$736,507
Loan Administration	\$38,607	\$27,162	\$14,832	\$43,323
Capital Outlay	\$0	\$0	\$0	\$6,000
Transfers-Out	\$200,478	\$119,937	\$84,267	\$225,338
<b>Total Expenses</b>	<u>\$3,452,734</u>	<u>\$2,420,133</u>	<u>\$514,883</u>	<u>\$1,011,168</u>
 <b>Ending Fund Balance</b>	 \$508,627	 \$627,924	 \$641,883	 \$1,938

**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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Resources</b>				
Adjust to Actuals				(\$92,465)
<b>Beginning Fund Balance</b>	\$981,394	\$977,467	\$722,101	\$669,097
<b>Revenues</b>				
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	<u>\$0</u>	<u>\$0</u>	<u>\$7,353</u>	<u>\$0</u>
<b>Total Revenues</b>	<u>\$100,885</u>	<u>\$153,234</u>	<u>\$78,106</u>	<u>\$70,800</u>
<b>Expenses</b>				
Community Development Loans	\$68,000	\$325,000	\$0	\$140,250
Service/Supplies	\$17,374	\$8,600	\$3,645	\$11,050
Transfers-Out	<u>\$19,438</u>	<u>\$75,000</u>	<u>\$35,000</u>	<u>\$16,500</u>
<b>Total Expenses</b>	<u>\$104,812</u>	<u>\$408,600</u>	<u>\$38,645</u>	<u>\$167,800</u>
<b>Ending Fund Balance</b>	\$977,467	\$722,101	\$761,562	\$572,097

**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, effective July 1, 2014.

**FUND: 451**

**DEPARTMENT: 84XX**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Projected</b>	<b>2014-15 August Rev.</b>
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$66,614	\$5,328	(\$9,940) (\$5,809)	(\$5,810)
<b>Revenues</b>				
Interest	\$0	\$4,502	\$4,250	\$0
Loan Repayments	\$6,651	\$9,823	\$11,848	\$9,440
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$6,651</u>	<u>\$14,325</u>	<u>\$16,098</u>	<u>\$9,440</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$67,937</u>	<u>\$15,522</u>	<u>\$16,099</u>	<u>\$3,630</u>
<b>Ending Fund Balance</b>	\$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 Trial Bal	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actuals				\$2
<b>Beginning Fund Balance</b>	\$103,126	\$103,503	\$103,785	\$122,325
<b>Revenues</b>				
Interest	\$377	\$282	\$189	\$200
Loan Repayments	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$18,351	\$0
<b>Total Revenues</b>	\$377	\$282	\$18,540	\$200
<b>Expenses</b>				
Loans Made	\$0	\$0	\$2	\$110,000
Services/Supplies	\$0	\$0	\$0	\$4,000
Transfers-Out (Admin)	\$0	\$0	\$0	\$8,325
<b>Total Expenses</b>	\$0	\$0	\$2	\$122,325
<b>Ending Fund Balance</b>	\$103,503	\$103,785	\$122,323	\$200

## 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.
<b>Resources</b>				
Adjust to Actual			\$1,499	
<b>Beginning Fund Balance</b>	\$73,449	\$48,686	\$146,271	\$45,916
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$50,418	\$103,600	\$144,442	\$40
<b>Expenses</b>				
Other	\$50	\$1,500	\$0	\$0
Loans Made	\$65,137	\$0	\$0	\$0
Transfers-Out (Admin)	\$9,994	\$6,014	\$244,797	\$0
<b>Total Expenses</b>	\$75,181	\$7,514	\$244,797	\$0
 <b>Ending Fund Balance</b>	 \$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 Trial Balance	2014-15 Nov Rev.
<b>Resources</b>				
Adjust to Actual				(\$10,832)
<b>Beginning Fund Balance</b>	\$266,240	\$255,736	\$250,318	\$134,543
<b>Revenues</b>				
Interest	\$922	\$4,607	\$337	\$170
Loan Repayments	(\$1,426)	\$0	\$5,120	\$0
<b>Total Revenues</b>	(\$504)	\$4,607	\$5,457	\$170
<b>Expenses</b>				
Services/Supplies	\$0	\$25	\$1,875	\$14,543
Loans Made	\$0	\$0	\$0	\$110,000
Capital Outlay	\$0	\$0	\$0	\$10,000
Transfers-Out	\$10,000	\$10,000	\$108,525	\$0
<b>Total Expenses</b>	\$10,000	\$10,025	\$110,400	\$134,543
<b>Ending Fund Balance</b>	\$255,736	\$250,318	\$145,375	\$170

## 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.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$957,440	\$1,078,038	\$0	\$0
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$390,785	\$145,217	\$0	\$0
<b>Expenses</b>				
Other	\$187	\$0	\$0	\$0
Loans Made	\$0	\$0	\$0	\$0
Transfers-Out (Admin)	\$270,000	\$1,223,255	\$0	\$0
<b>Total Expenses</b>	\$270,187	\$1,223,255	\$0	\$0
<b>Ending Fund Balance</b>	\$1,078,038	\$0	\$0	\$0

## RURAL BUSINESS RLF

### Activity

The Rural Enterprise Grants (RBEG) program provides grants for rural projects that finance and facilitate development of small and emerging rural businesses, help fund distance learning networks, and help fund employment related adult education programs. To assist with business development, RBEGs may fund a broad array of activities.

### FUND: 458

	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>		
<b>Beginning Fund Balance</b>	\$0	\$0
<b>Revenues</b>		
Interest	\$0	\$0
Sale of Property	\$0	\$0
Loan Repayments/Payoffs	\$0	\$0
Transfers-In	\$0	\$51,412
<b>Total Revenues</b>	\$0	\$51,412
<b>Expenses</b>		
Operating and Loans Made	\$0	\$45,658
Transfers-Out (Admin)	\$0	\$5,754
<b>Total Expenses</b>	\$0	\$51,412
<b>Ending Fund Balance</b>	\$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.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$736,154	\$748,314	\$5,615	\$59,574
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$12,160	\$11,570	\$53,959	\$25,900
<b>Expenses</b>				
Loans Made	\$0	\$0	\$0	\$0
Services/Supplies	\$0	\$0	\$0	\$0
Charges by Other Gov't	\$0	\$754,269	\$0	\$0
<b>Total Expenses</b>	\$0	\$754,269	\$0	\$0
<b>Ending Fund Balance</b>	\$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
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$3,662,735	\$2,260,459	\$0	(\$404,689)
<b>Revenues</b>				
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	\$240	\$0
Transfer-In	\$18,240	\$0	\$0	\$0
<b>Total Revenues</b>	\$1,199,863	\$0	\$240	\$0
<b>Expenses</b>				
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	\$404,929	\$0
<b>Total Expenses</b>	\$2,602,139	\$2,260,459	\$404,929	\$0
<b>Ending Fund Balance</b>	\$2,260,459	\$0	(\$404,689)	(\$404,689)

## 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
<b>Resources</b>				
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$34,144	\$0	\$0	\$0
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$61,030	\$6,192	\$0	\$0

## 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.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$43,757	\$43,917	\$0	\$0
<b>Revenues</b>				
Tax Revenue	\$0	\$0	\$0	\$0
Interest	\$160	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$160	\$0	\$0	\$0
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$0	\$43,917	\$0	\$0
<b>Ending Fund Balance</b>	\$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. This fund is also houses the employee computer loan program.

**FUND: 230**

**DEPARTMENT: 7799**

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$112,334	(\$92,973)	(\$194,618)	(\$249,102)
<b>Revenues</b>				
PERS Bond Repayment	\$506,496	\$547,095	\$573,957	\$574,000
Transfers-In	\$30,000	\$70,000	\$68,000	\$65,000
<b>Total Revenues</b>	<u>\$536,496</u>	<u>\$617,095</u>	<u>\$641,957</u>	<u>\$639,000</u>
<b>Expenses</b>				
Employee Computer Loan Program				\$4,000
Principal/Interest/Fees	\$741,803	\$718,740	\$696,441	\$727,429
Transfer-Out	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<u>\$741,803</u>	<u>\$718,740</u>	<u>\$696,441</u>	<u>\$727,429</u>
<b>Ending Fund Balance</b>	(\$92,973)	(\$194,618)	(\$249,102)	(\$337,531)
<b>DETAIL OF LEASES:</b>				
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
<b>Totals</b>	<u>\$737,586</u>	<u>\$715,330</u>	<u>\$691,714</u>	<u>\$720,037</u>

## 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 the an assigned General Fund reserve account which serves the same purpose.

**FUND: 305**

**DEPARTMENT: 7700-7800**

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actual				(\$35,838)
<b>Beginning Fund Balance</b>	\$851,388	\$539,546	\$450,846	\$361,905
<b>Revenues</b>				
Interest	\$4,162	\$2,131	\$546	\$0
Grant Police Equip.	\$0	\$0	\$0	\$0
Transfers-In	\$19,000	\$19,000	\$19,000	\$0
Other Revenues	\$40,005	\$11,489	\$9,845	\$0
<b>Total Revenues</b>	\$63,166	\$32,620	\$29,391	\$0
<b>Expenses</b>				
Loans Made	\$12,762	\$13,728	\$2,126	\$0
Capital Outlay -	\$0	\$36,216	\$1,808	\$0
Other	\$0	\$0	\$226	\$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	\$15,334	\$0
Transfers-Out-City Debit Service Fund	\$20,000	\$71,376	\$63,000	\$361,905
<b>Total Expenses</b>	\$375,009	\$121,320	\$82,494	\$361,905
 <b>Ending Fund Balance</b>	 \$539,546	 \$450,846	 \$397,743	 \$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**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 Nov. Rev.</b>
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$35,658	\$28,641	\$28,641	\$28,655
<b>Revenues</b>				
Interest	\$43	\$0	\$13	\$0
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$43</u>	<u>\$0</u>	<u>\$13</u>	<u>\$0</u>
<b>Expenses</b>				
Capital Outlay (Equip. & Sm Projects)	\$6,973	\$0	\$0	\$0
Transfers-Out	\$87	\$0	\$0	\$28,655
<b>Total Expenses</b>	<u>\$7,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,655</u>
<b>Ending Fund Balance</b>	\$28,641	\$28,641	\$28,654	(\$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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to actuals				\$378
<b>Beginning Fund Balance</b>	\$95,868	\$407,534	\$447,037	\$455,883
<b>Revenues</b>				
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
<b>Total Revenues</b>	\$416,283	\$171,210	\$56,698	\$0
<b>Expenses</b>				
Services/Supplies	\$0	\$0	\$790	\$0
Capital Projects	\$101,662	\$131,707	\$47,439	\$0
Transfers-Out	\$2,956	\$0	\$0	\$455,883
<b>Total Expenses</b>	\$104,618	\$131,707	\$48,229	\$455,883
<b>Ending Fund Balance</b>	\$407,534	\$447,037	\$455,506	\$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. The 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$61,701	\$28,459	\$28,384	\$28,384
<b>Revenues</b>				
Interest	\$0	\$0	\$0	\$0
Bldg/Fac Cap Imprv Bond/Loan Procd	\$264,177	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$264,177	\$0	\$0	\$0
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$297,418	\$75	\$0	\$28,384
<b>Ending Fund Balance</b>	\$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**

	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Adopted</b>
<b>Resources</b>				
Adjustment to Actuals			\$44,259	
Beginning Balance	\$13,569	\$44,088	\$76,687	\$87,527
<b>Revenues</b>				
Interest	\$93	\$172	\$100	\$100
Self-Insurance Premiums	<u>\$48,088</u>	<u>\$46,102</u>	<u>\$31,240</u>	<u>\$31,240</u>
<b>Total Revenues</b>	<u>\$48,181</u>	<u>\$46,274</u>	<u>\$31,340</u>	<u>\$31,340</u>
<b>Expenses</b>				
Claims Expense	\$17,663	\$13,674	\$20,500	\$18,208
Transfers-Out to General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$56,400</u>
<b>Total Expenses</b>	<u>\$17,663</u>	<u>\$13,674</u>	<u>\$20,500</u>	<u>\$74,608</u>
<b>Ending Balance</b>	\$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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
Adjust to Actual				\$1,123
<b>Beginning Working Capital Balance</b>	\$132,712	\$149,344	\$131,340	\$113,606
<b>Revenues</b>				
Interest	\$521	\$390	\$126	\$0
Self-Insurance Premiums	\$45,236	\$44,831	\$39,293	\$43,210
Other	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>\$45,757</u>	<u>\$45,221</u>	<u>\$39,419</u>	<u>\$43,210</u>
<b>Expenses</b>				
Other			\$226	\$0
Claims Expense	\$29,126	\$28,910	\$23,048	\$26,986
Transfers-Out to General Fund	\$0	\$34,315	\$35,001	\$42,454
<b>Total Expenses</b>	<u>\$29,126</u>	<u>\$63,225</u>	<u>\$58,275</u>	<u>\$69,440</u>
<b>Ending Working Capital Balance</b>	\$149,344	\$131,340	\$112,484	\$87,376

## 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.
<b>Resources</b>				
Adjust to Actual			\$948	
<b>Beginning Working Capital Balance</b>	\$66,605	\$68,531	\$60,828	\$67,911
<b>Revenues</b>				
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
<b>Total Departments Revenues</b>	<u>\$46,809</u>	<u>\$37,400</u>	<u>\$41,230</u>	<u>\$36,800</u>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<u>\$44,883</u>	<u>\$46,051</u>	<u>\$34,147</u>	<u>\$69,600</u>
<b>Ending Working Capital Balance</b>	\$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.
<b>Resources</b>				
<b>Revenues</b>				
Sale of Office Supplies	\$7,929	\$4,697	\$7,083	\$0
<b>Total Revenues</b>	<b>\$7,929</b>	<b>\$4,697</b>	<b>\$7,083</b>	<b>\$0</b>
<b>Expenses</b>				
Supplies	\$670	\$2,050	\$0	\$0
Transfers-Out to General Fund	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$670</b>	<b>\$2,050</b>	<b>\$0</b>	<b>\$0</b>

## 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.
<b>Resources</b>				
<b>Revenues</b>				
Sale of Postage	\$16,830	\$15,203	\$12,538	\$14,800
<b>Total Revenues</b>	\$16,830	\$15,203	\$12,538	\$14,800
<b>Expenses</b>				
Postage	\$12,832	\$12,143	\$9,562	\$9,600
Postage Machine Rental	\$3,352	\$3,060	\$2,976	\$3,000
Other Supplies/Services	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	\$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.
<b>Resources</b>				
<b>Revenues</b>				
Sale of Copies	\$22,050	\$17,500	\$21,609	\$22,000
Transfers-In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$22,050	\$17,500	\$21,609	\$22,000
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$28,030	\$28,798	\$21,609	\$22,000

## SPECIAL DEPOSIT FUND

**Activity**

This fund is for deposits which will either reimburse City costs in the appropriate fund or department or be repaid to the depositor.

**FUND: 620**

**DEPARTMENT: 7412**

	<b>2012-13 Actual</b>	<b>2013-14 Trial Balance</b>	<b>2014-15 November</b>
<b>Resources</b>			
Beginning Balance	N/A	\$416,801	\$478,238
<b>Net Increase in Deposits</b>		<b>\$61,437</b>	
<b>Ending Balance</b>	\$416,801	\$478,238	N/A

## 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 Trial Balance	2014-15 Nov. Rev.
<b>Resources</b>				
<b>Beginning Fund Balance</b>	\$226,864	\$1,217,890	\$346,621	\$275,570
<b>Revenues</b>				
Other	\$0	\$0	\$0	\$0
Transfers-In	\$1,000,000	\$0	\$0	\$43,498
<b>Total Revenues</b>	\$1,000,000	\$0	\$0	\$43,498
<b>Expenses</b>				
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
<b>Total Expenses</b>	\$8,974	\$871,269	\$71,051	\$0
<b>Ending Fund Balance</b>	\$1,217,890	\$346,621	\$275,570	\$319,068

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

<b>Projected Year End Balance FY 2015</b>	<b>\$2,692,382</b>	
<b>Reserves</b>		
Accrued Leave / Retiree Premium Reserve	\$247,572	
General Liability Reserve	\$60,500	
Capital Asset Reserve	\$826,263	
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	\$ 56,875	Est
Reserve for Chinese Temple	\$ 28,687	Prior Yer
Fire Staffing Reserve	\$ 318,614	
Short Term Loans to Other Funds	\$ -	
Reserve for L/T Acct. Receiv.	\$ -	
<b>Subtotal Reserves</b>	<b>\$2,602,811</b>	
 Undesignated Fund Balance	 \$89,571	

\$3,438,216.56	Estimated Goal for Capital Replacement Reserve
\$95,343	Economic Enhancement 0.75%
\$50,850	Community Promotion .40%
\$12,712	Fee Waivers 0.01

		Fy 14 Proj
reserve		Adj for Sustain Fy 15
Availability	\$648,369	(\$116,429)
70% Equipment	\$453,858	
Economic Community Enhancement 10%	\$64,837	fund
Fee Waivers 10%	\$64,837	exceeds Target
Community Promotion 10%	\$64,837	exceeds Target

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

<b>Fund</b>	<b>Account #</b>	<b>Transfer-In</b>	<b>Transfer-Out</b>
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
Tech Fee Fund	116-4959-xxxx	\$168	
Community Econ Enhancement	001-9000-1450		\$168
Law Enforcement Grant Fund	158-9000-7400		\$32,452
General Fund - Police Support	001-4959-2500	\$32,452	
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		\$138,531
General Fund - Police Support	001-4959-2500	\$138,531	
Public Safety Augmentation	156-9050-7400		\$142,052
General Fund - Police Support	001-4959-2500	\$142,052	
Fire Grants	166-9000-2010		\$0
General Fund - Fire Support	001-4959-2000	\$0	
Recycling Fund	119-9010-1995		\$7,808
Economic Development Block Grant Fund	151-9010-8000		\$32,000
First Time Home Buyer	149-9010-8000		\$225,338
Housing Fund	141-9010-8910		\$230,000
CDBG Housing Revolving Loan	450-9000-8450		\$16,500
CALHOME Revolving	454-9000-xxxx		\$8,325
RBEG	458-9000-xxxx		\$5,754
Home Revolving Loan Fund	455-4959-8455		\$0
City RLF	460-9010-8460		\$0
CDBG Fund	150-9010-8xxx		\$951,352
Housing Program Income Account	453-4959-8453	\$1,477,077	\$0
Housing Administration - Salary and Admin Reimb.	140-4959-8900		\$0
Economic Development RLF	451-9000-84xx		\$3,630
Housing Support to General Fund	140-9xxx-xxxx		\$216,000
General Fund From Housing Support	001-4959-7200	\$219,630	
Sewer Fund	101-9000-4000		\$345,814
General Fund - Cost Allocation	001-4959-7200	\$147,814	
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	
Vehicle Maintenance Fund	540-4959-3800	\$595,044	
General Fund (Var Vehicle Accounts)	001-7540-xxxx		\$595,044
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		\$455,883
New Capital Equipment Small Projects Fund	306 9000-7850		\$28,655
Equipment Replacement Fund	305-9000-7700		\$361,905
Building Facil Capital Fund	320-9000-xxxx		\$28,384
General Fund	001-4959-7200	\$874,827	
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		\$42,454
General Fund	001-4959-7200	\$42,454	
Workers Compensation	550-7300-9000		\$181,846
General Fund Overage From Workers Comp Fund	001-4959-7200	\$181,846	
Contingency Fund	165-4959-7420	\$43,498	
General Fund	001-4959-7200		\$43,498
<b>Subtotal Transfers</b>		<b>\$6,355,732</b>	<b>\$6,355,733</b>

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

<b>Fund:</b>	<b>Fund #</b>	<b>Beginning Fund Balance</b>	<b>Revenues &amp; Sources Revenues</b>	<b>Expenses &amp; Uses Expenditure</b>	<b>Ending Fund Balance</b>
<b>General Fund</b>	001	\$2,044,013	\$13,360,812	\$12,712,443	\$2,692,382
<b>Special Revenue Funds</b>					
Community Promotion	100	\$22,339	\$55,848	\$55,223	\$22,964
Sewer Collections & Maintenance	101	\$3,408,335	\$3,189,099	\$3,006,660	\$3,590,775
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	\$104,213	\$17,191	\$78,437	\$42,967
Pioneer Musuem	435	\$100,999	\$0	\$0	\$100,999
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	\$35,198	\$37,200	\$20,901
Recycling Fund	119	\$68,869	\$21,189	\$47,069	\$42,989
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	\$303,621	\$558,442	\$590,101	\$271,962
Asset Seizure	155	\$32,741	\$40	\$0	\$32,781
Public Safety Augmentation	156	\$123,739	\$101,013	\$142,052	\$82,700
Police Supplemental Law Enforcement	157	\$67,310	\$98,067	\$138,531	\$26,846
Law Enforcement Grants	158	\$117,466	\$0	\$117,466	\$0
Law Enforcement Impact Fees	159	\$55,447	\$2,771	\$40,000	\$18,218
Fire Suppression Impact Fees	163	\$21,404	\$1,857	\$20,000	\$3,261
Contingency	165	\$275,570	\$43,498	\$0	\$319,068
Grants/Fire Fund	166	\$101,923	\$318,656	\$412,790	\$7,789
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	\$70	\$2,139	\$58,263
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	\$267,573	\$135,021	\$357,479	\$45,115
RDA / Successor Agency	198	\$178,025	\$2,187,928	\$2,181,328	\$184,625
Manufacturing Development Center	440	\$45,265	\$0	\$45,265	\$0
Special Deposit Fund	620	\$478,238	\$0	\$0	\$478,238
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	\$37,384	\$40	\$37,424	\$0
<b>Subtotal</b>		<b>\$13,257,562</b>	<b>\$22,312,775</b>	<b>\$22,599,546</b>	<b>\$12,970,791</b>

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

<b>Fund:</b>	<b>Fund #</b>	<b>Beginning Fund Balance</b>	<b>Revenues &amp; Sources Adopted</b>	<b>Expenses &amp; Uses Adopted</b>	<b>Ending Fund Balance</b>
<b>Business Assistance/Housing Dev.</b>					
Housing Administration	140	\$7,881	\$0	\$619,804	(\$611,923)
Housing Program Fund	141	\$1,205,532	\$421,892	\$646,500	\$980,924
First Time Home Buyer Grant	149	\$631,980	\$381,126	\$1,011,168	\$1,938
Community Dev. Block Grants	150	\$2,122,505	\$2,750,000	\$4,872,505	\$0
CDBG Grant	151	(\$65,058)	\$423,385	\$169,943	\$188,385
Planning Grants	160	\$44,517	\$106,190	\$111,320	\$39,387
RDA Housing Set-aside	199	(\$171,507)	\$0	\$0	(\$171,507)
Housing Rehabilitation (CDBG)	450	\$669,097	\$70,800	\$167,800	\$572,097
Economic Development (EDBG)	451	(\$5,810)	\$9,440	\$3,630	\$0
Housing Program Income	453	\$1,077,907	\$1,068,037	\$1,577,907	\$568,037
Cal Home Revolving Loan Fund	454	\$122,325	\$200	\$122,325	\$200
Home Revolving Loan Fund	455	\$45,916	\$40	\$0	\$45,956
RBEG	458	\$0	\$51,412	\$51,412	\$0
City Revolving Loan	460	\$134,543	\$170	\$134,543	\$170
<b>Debt Service</b>					
"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
<b>Capital Projects</b>					
Equipment Replacement	305	\$361,905	\$0	\$361,905	\$0
Capital Equipment	306	\$28,655	\$13	\$28,655	\$13
Capital Projects	307	\$455,883	\$0	\$455,883	\$0
Bldg/Facilities Capital Improv. Fund	320	\$28,384	\$0	\$28,384	\$0
RDA Bond Fund Projects	395	\$2,744,997	\$2,980	\$0	\$2,747,977
RDA Capital Projects Funds	396	\$360,472	\$391	\$0	\$360,863
RDA Bond Fund Projects	397	\$277,950	\$0	\$0	\$277,950
<b>Enterprise Funds</b>					
Local Transit Enterprise Fund	410	\$257,154	\$560,870	\$541,700	\$276,323
<b>Internal Service Funds</b>					
Stores Revolving	520	\$67,911	\$36,800	\$69,600	\$35,111
Vehicle Maintenance	540	(\$73,099)	\$600,719	\$527,620	(\$0)
Workers' Compensation (Self-Funded)	550	\$606,169	\$324,437	\$702,960	\$227,646
Unemployment Self-Insurance	552	\$87,527	\$31,340	\$74,608	\$44,260
Self-Insurance Vision Plan	555	\$113,606	\$43,210	\$69,440	\$87,376
<b>Subtotal</b>		<b>\$11,020,531</b>	<b>\$7,522,453</b>	<b>\$13,081,573</b>	<b>\$5,461,411</b>
<b>Total</b>		<b>\$24,278,093</b>	<b>\$29,835,228</b>	<b>\$35,681,119</b>	<b>\$18,432,202</b>

**OROVILLE SUCCESSOR AGENCY  
STAFF REPORT**

**TO: CHAIRPERSON AND COMMISSIONERS**

**FROM: RICK FARLEY, ENTERPRISE ZONE AND BUSINESS ASSISTANCE  
COORDINATOR**

**RE: AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT WITH  
ROSENOW SPEVACEK GROUP, INC.**

**DATE: NOVEMBER 4, 2014**

**SUMMARY**

The Commission may consider an amendment to the Professional Services Agreement with Rosenow Spevacek Group, Inc. (RSG), in an amount not to exceed \$15,000, for technical services relating to the Implementation of AB1x 26 and AB 1484.

**DISCUSSION**

On May 18, 2010, the Oroville Successor Agency of the former Oroville Redevelopment Agency entered into an Agreement with RSG for professional services for ongoing redevelopment advisory services on an as needed bases. That contract was extended on August 7, 2015. The Fiscal Year 2014 – 2015 Agreement will be \$40,000 with this amendment.

Staff is seeking Successor Agency approval to add an amount not to exceed \$15,000 to the Agreement for as needed services for operational burdens created by AB 1484 including but not limited to the preparation of the Recognized Obligation Payment Schedule (ROPS) and the Property Management Plan (PMP).

**FISCAL IMPACT**

Funding of \$15,000 is available from the ROPS 14-15B budget pursuant to AB 1484 Section 34179(o).

RDA (Outside Services)	198-7000-9000	\$15,000
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**RECOMMENDATION**

Adopt Resolution No. 14-06 – A RESOLUTION OF THE SUCCESSOR AGENCY OF THE FORMER OROVILLE REDEVELOPMENT AGENCY OF THE CITY OF OROVILLE AUTHORIZING AND DIRECTING THE CHAIRPERSON TO EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH ROSENOW SPEVACEK GROUP, INC. IN AN AMOUNT NOT TO EXCEED \$15,000, TO PROVIDE TECHNICAL SERVICES FOR IMPLEMENTING AB1X 26 AND AB 1484 – (Agreement No. 12-01-02).

**ATTACHMENT**

Resolution No 14-06  
Agreement No. 12-01-02

**OROVILLE SUCCESSOR AGENCY  
RESOLUTION NO. 14-06**

**A RESOLUTION OF THE SUCCESSOR AGENCY OF THE FORMER OROVILLE REDEVELOPMENT AGENCY OF THE CITY OF OROVILLE AUTHORIZING AND DIRECTING THE CHAIRPERSON TO EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH ROSENOW SPEVACEK GROUP, INC., IN AN AMOUNT NOT TO EXCEED \$15,000, TO PROVIDE TECHNICAL SERVICES FOR IMPLEMENTING AB1X 26 AND AB 1484**

**(Agreement No. 12-01-02)**

**NOW THEREFORE**, be it hereby resolved by the Oroville City Council as follows:

1. The Chairperson is hereby authorized and directed to execute an Amendment to the Professional Services Agreement with Rosenow Spevacek Group, Inc. for technical services relating to the implementation of AB1X 26 and AB 1484 in an amount not to exceed \$15,000. A copy of the Amendment is attached to this Resolution.
  
2. The City Clerk shall attest to the adoption of this Resolution.

**PASSED AND ADOPTED** by the Oroville City Council at a regular meeting on November 4, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Scott E. Huber, City Attorney

\_\_\_\_\_  
Randy Murphy, City Clerk

**SECOND AMENDMENT TO PROFESSIONAL SERVICES BETWEEN THE OROVILLE SUCCESSOR AGENCY AND ROSENOW SPEVACEK GROUP, INC.**

This Second Amendment dated November 4, 2014, is to the Agreement No. 12-01 between the **Oroville Successor Agency** ("Agency") and **Rosenow Spevacek Group, Inc.** ("Consultant").

In consideration of the terms and conditions herein, the Agency and the Consultant agree that Agreement No. 12-01 shall be amended as follows:

1. City shall pay Consultant no more than an additional \$15,000 for technical services relating to the implementation of AB1x 26 and AB 1484, as part of this Second Amendment.
2. The \$15,000 authorized by this Second Amendment shall be used only to pay the Consultant to complete the Project.
3. Conflicts between the Agreement, the First Amendment, and this Second Amendment shall be controlled by this Second Amendment. All other provisions within Agreement No. 12-01 shall remain in full force and effect.

**IN WITNESS WHEREOF**, the parties have caused this Second Amendment to be executed on the date first written above.

**CITY OF OROVILLE**

**ROSENOW SPEVACEK, GROUP, INC.**

By: \_\_\_\_\_  
Linda L. Dahlmeier, Chairperson

By: \_\_\_\_\_

Title: \_\_\_\_\_

Business License# \_\_\_\_\_

Tax ID No.: \_\_\_\_\_

**APPROVED AS TO FORM:**

**ATTEST:**

By: \_\_\_\_\_  
Scott E. Huber, Agency Counsel

By: \_\_\_\_\_  
Randy Murphy, Secretary



**CITY OF OROVILLE**  
**FINANCE OFFICE**  
**1735 MONTGOMERY STREET**  
**OROVILLE, CA 95965-4897**

**530-538-2410**

**OROVILLE CITY COUNCIL**  
**STAFF REPORT**

**TO: MAYOR AND COUNCIL MEMBERS**  
**RANDY MURPHY, CITY ADMINISTRATOR**

**FROM: GLENN LAZOF, INTERIM FINANCE DIRECTOR**

**RE: Finance Department Report**

**DATE: November 4, 2014**

**Master Meter Collection of Utility Users Tax** – This is the portion of Utility Users Tax which PG&E no longer collects for the city. Master Meters are those where one entity pays for several customers such as certain mobile home parks. The last remaining payment for last year was received on October 22.

**Local Government Transactions Report** – Diane Howard has completed this report, which has been uploaded successfully the State Controller's Office website as required.

**Upgraded Ratings for Local Government** - Over the past year, Standard & Poor's has upgraded 46% of its local government ratings. Ratings agencies started making changes to their methodologies for assigning ratings after their credibility was brought into question by the Great Recession, and S&P's new scoring criteria has meant upgrades for 1,600 local governments. "An upgrade means those governments will likely get a more favorable interest rate on their bond sales than they did in the past, ultimately helping that government save money on borrowing costs.

RECEIVED

OCT 17 2014

CITY OF OROVILLE  
PLANNING DEPT.

9-16-14 ?

To whom it may concern,

On behalf of the Downtown Oroville Riverfront District, which is composed of all the businesses along Montgomery Street. We are requesting the Farmers Market be moved toward the back of the lot to allow for visible parking for our customers along the Montgomery Street side of the lot. The customers that shop with our stores are accustomed to parking in the spaces that are being used to facilitate the Farmers Market on Saturday. Some of our businesses do not have street parking and the Farmers Market consumes our only nearby parking lot. We feel parking lot A should be left available for our customers. Even though the market may not take the entire parking lot, the public sees this as an obstacle to get to our business and may not stop. We are all doing due diligence to build our business and contribute to the local economy. We would appreciate that the way the parking lot is used keeps the best interest of the retail stores in mind because it directly affects us.

We feel we need to put our customers first and that would include the ease of parking without obstacles. We don't want to give them reasons not to shop with us or make it more difficult. During the hours the farmers market operates we have collectively seen a drop in sales.

We whole heartily support the Farmers Market and want to see it grow. But we do not want it to come at the expense of our businesses and inconveniencing our customers that we have worked hard to gain. By making this minor adjustment we can together support the success of our downtown businesses and our local farmers.

Thank you for your time and consideration,  
Downtown Oroville Riverfront District

Andy & Kaissa Nelson - Nelson's Footwear  
Jaye & Richard Paunsend - RJ's Let's Party & Candy  
Jim Pienkuskis Big Store  
Kim Midoff Special EFX  
Zai RB Zubys Boutique & Red Fly  
COBA President  
10/3/14

My name is Freda Flint

I am here for clarity about my request for the council to waive the permit fees for a sign proclaiming the whereabouts of the Lantrip Ashtray Museum, a City of Oroville facility now housed in the city's own Centennial Cultural Center.

There is some question apparently about the painted 4' x 8' sign on the west side of the Cultural Center which has been there for several years. The sign is owned by Artists of River Town and was placed there by the Parks and Trees crew with the authorization of Charley Miller, then Director of Parks and Trees, and then City Administrator Sharon Atteberry. If they came to the Council with this item, I don't know.

The sign on the west side of the building did say Department of Parks and Trees, Oroville City Docents, Artists of River Town and one other group. It did not occur to us that we needed city permission to change our own sign. It was changed to show only The Lantrip Ashtray Museum and the Artists of River Town after all others were moved out and it seemed bizarre to have the sign outdated. It was changed recently. Just the names. There has been no attempt to place signage or numbers on the building by anyone from the city, nor is there apparently any intent to do so. Numbers about 4" in size were attached by someone, sometime, on the west side of the building on one of the blocks at the far north side. They are hardly noticed.

I did have the Lantrip and the Artists of River Town yellow signs made after reviewing the many pages of signage rules, as temporary signage, which does not require any permit.

The ART board of directors sent the bill to city for the Lantrip sign over my protest. The city refused to pay as I knew it would, and I was called in for a meeting with Mr. Rust and he brought Garry Layman, the new Code Enforcement Officer. I brought our new ART president Barbara Oertli. I asked about having a sign like all the other museums and facilities have and was told "If you pay for it I am sure you can have it." I honestly wonder why I have to pay for a city facility sign. The permits and fees and those were paid for A.R.T. For the ART sign. And the sign has been placed outside every day we are there, and taken in every evening at 4pm, as agreed.

Without signage, there is no way to see what is in the CCC building from Montgomery St. until the front sign is up and if one sees the building from there without signage it looks empty and unused - Don't we all want our unusual Americana Museum to be seen and appreciated.

All I am asking for is that appropriate signage for the uses of the building are authorized and that I don't have to pay for the permit. I have paid for the sign itself, I would like to not have to pay almost another \$300.00 for a permit sign for this city museum. I am not, nor have I been trying to make an end run or do an unethical deed. I have simply been paying for the Lantrip Museum displays myself and that comes to \$1,000.00 - \$1,200.00 at this point in time.

*Freda*

City of Oroville  
OCT 22 2014  
Administration



California Health Collaborative

City of Oroville  
OCT 23 2014  
Administration

October 20, 2014

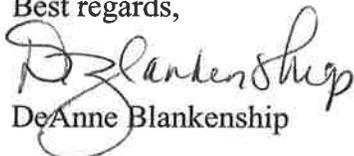
Dear Mayor Dahlmeier and Council members:

The California Health Collaborative is distressed to hear that an individual has presented a request to the City Council to exclude vape products or Electronic Nicotine Delivery Devices from the city's current Tobacco Retailer Licensing policy. We strongly urge you to not exclude vapes or ENDDs from your comprehensive TRL policy. In fact, we are using the city of Oroville's policy as a model for other northern California municipalities that are considering passing strong policy to limit the promotion of and access to tobacco and look-alike products such as ENDDs.

We are very much concerned about the continued promotion of smoking in northern California. A recent report from the Tobacco-Related Disease Research Program finds that Butte County is among the top 10 counties with the highest cost of smoking per resident and the highest per resident direct healthcare costs. These much higher costs are directly attributed to Butte County's higher smoking rate than California as a whole. ENDDs or vapes can only hurt our efforts to curb this dangerous addiction. **The latest research on ENDDs finds that smokers who use e-cigarettes are half as likely to quit smoking as smokers who do not use e-cigarettes. In addition, there is evidence of secondhand and thirdhand nicotine absorption among non-smokers who are exposed to e-cigarettes.**

Please do not change your commendable TRL policy to exclude vapes or any other electronic nicotine delivery device. Thank you for your commitment to the health of Oroville citizens.

Best regards,

  
DeAnne Blankenship

Director of Program Services

[dblankenship@healthcollaborative.org](mailto:dblankenship@healthcollaborative.org)



**AMERICAN  
LUNG  
ASSOCIATION**  
IN CALIFORNIA

10 Landing Circle  
Suite I  
Chico, CA 95973  
530-345-5864 phone  
530-345-6035 fax

lung.org/california

The American Lung Association in California applauds the Oroville City Council's strong commitment to protect the public health by prohibiting the use of electronic cigarettes where smoking is prohibited and including electronic delivery devices in the tobacco and tobacco paraphernalia definition included in the Tobacco Retailer Licensing policy passed by the city in March 2013. We would strongly oppose changing the policy definitions to exclude e-cigarette retailers from the licensing and density restrictions.

The American Lung Association is concerned that very little is known about the health effects of electronic cigarettes and of the vapors they release, or what the health consequences of them might be. Two initial studies have found formaldehyde, benzene and tobacco-specific nitrosamines (a cancer-causing chemical) coming from the secondhand emissions from e-cigarettes. While we have a lot more to learn about these products, it's clear that there is much to be concerned about and there's a lot more than just 'water vapor' in these products. In addition, it is important to note that e-cigarettes have not been approved by the U.S. Food and Drug Administration (FDA) to be safe and effective in helping smokers quit cigarettes.

And finally, it's worth highlighting that the e-cigarette industry appears to be using the same playbook as the cigarette companies did a generation ago. We are deeply concerned that these products are starting kids on a lifetime addiction to nicotine. According to one researcher, there are more than 250 e-cigarette brands for sale today, over half of which offered fruit or candy-flavors. We've seen candy—flavors including Captain Crunch, gummy bear, cotton candy, Atomic Fireball and Fruit Loops.

It is critical for communities to remain on the cutting edge in protecting their residents, especially their young people, from new and emerging tobacco products. Maintaining your current Tobacco Retailer Licensing policy language will do just that.

Sincerely,

Kimberly Amazeen | Vice President, Public Policy & Advocacy

City of Oroville  
OCT 30 2014  
Administration



## OROVILLE PUBLIC FINANCING AUTHORITY

Council Chambers  
1735 Montgomery Street

**NOVEMBER 4, 2014**

Immediately following the  
Oroville City Council Meeting  
**MEETING AGENDA**

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### **ROLL CALL**

Commissioners Andoe, Berry, Bunker, Pittman, Simpson, Vice Chairperson Wilcox, Chairperson Dahlmeier

### **RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON AGENDA ITEMS**

This is the time the Chairperson will invite anyone in the audience wishing to address the Commission 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. Under Government Code Section 54954.3 the time allotted for presentations may be limited.

### **CONSENT CALENDAR**

1. **APPROVAL OF THE MINUTES OF THE OCTOBER 21, 2014 ADJOURNED MEETING OF THE OROVILLE PUBLIC FINANCING AUTHORITY** – minutes attached
2. **FINAL FISCAL YEAR 2014/2015 BUDGET** - staff report

The Commission may consider adopting recommended revisions to the Fiscal Year 2015 budget.  
(Randy Murphy, City Administrator and Glenn Lazof, Interim Director of Finance)

Council Action Requested: **Adopt Resolution No. 14-02 – A RESOLUTION OF THE OROVILLE PUBLIC FINANCING AUTHORITY ADOPTING THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4, 2014.**

### **HEARING OF INDIVIDUALS ON NON-AGENDA ITEMS**

This is the time the Chairperson will invite anyone on the audience wishing to address the Commission on a matter not listed on the agenda to step to the podium, state your name for the record and make your presentation. **Presentations will be limited to five minutes.** The Council is prohibited by State Law from taking action or possible discussion on any item presented, if it is not listed on the agenda, except under special circumstances as defined in the Governmental Code.

### **ADJOURNMENT**

The meeting will be adjourned. The Oroville Public Financing Authority meets on an as needed basis.

**OROVILLE PUBLIC FINANCING AUTHORITY MEETING - MINUTES  
OCTOBER 21, 2014**

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The agenda for the October 21, 2014 Oroville Public Financing Authority meeting was posted on the bulletin board at the front of City Hall and on the City's website located at [www.cityoforoville.org](http://www.cityoforoville.org) on Friday, October 17, 2014 at 2:34 p.m.

The October 21, 2014 adjourned meeting of the Oroville Public Financing Authority was called to order at 8:31 p.m. by Chairperson Dahlmeier.

**ROLL CALL**

PRESENT: Commissioners Andoe, Berry, Bunker, Pittman, Simpson, Vice Chairperson Wilcox,  
Chairperson Dahlmeier

ABSENT: None

**RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON AGENDA ITEMS** - None

**CONSENT CALENDAR**

A motion was made by Vice Mayor Wilcox, seconded by Commissioner Bunker, to approve the Consent Calendar:

1. **APPROVAL OF THE MINUTES OF THE AUGUST 19, 2014 AND SEPTEMBER 16, 2014 ADJOURNED MEETINGS OF THE OROVILLE PUBLIC FINANCING AUTHORITY** – minutes attached
2. **SELECTION OF CHAVAN AND ASSOCIATES AS INDEPENDENT AUDITOR FOR THE CITY OF OROVILLE** – staff report

The Commission considered the selection of Chavan and Associates as the Independent Auditor for the City of Oroville. **(Randy Murphy, City Administrator and Glenn Lazof, Interim Director of Finance)**

Commission Action Requested: **Approve the selection of Chavan and Associates as the Independent Auditor for the Oroville Public Financing Authority.**

3. **APPROVAL OF BUDGET POLICY NO. 16 - CITY OF OROVILLE BUDGET AND PURCHASING POLICY** – staff report

The Commission considered approving Budget Policy No.16 - City of Oroville Budget and Purchasing Policy for the Oroville Public Financing Authority/Oroville Successor Agency. **(Glenn Lazof, Interim Director of Finance)**

Commission Action Requested: **Approve Budget Policy No.16 - City of Oroville Budget and Purchasing Policy.**

The motion to approve the Consent Calendar was passed by the following vote.

AYES: Commissioners Andoe, Berry, Bunker, Pittman, Simpson, Vice Chairperson Wilcox,  
Chairperson Dahlmeier

NOES: None

ABSENT: None

ABSTAIN: None

### **ADJOURNMENT**

The meeting was adjourned at 8:33 p.m. The Oroville Public Financing Authority meets on an as needed basis.

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Randy Murphy, Secretary

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Linda L. Dahlmeier, Chairperson

**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: FINAL FISCAL YEAR 2014/2015 BUDGET**

**DATE: NOVEMBER 4, 2014**

**SUMMARY**

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

**DISCUSSION**

The Adopted Budget was approved on July 1, 2014. This staff report indicates changes made since staff recommended a Final Budget on August 12. These notes reflect changes made since the August 12 submission. All previous staff reports related to the Fiscal Year 2014-2015 budget are attached for your convenience as follows:

- Summary of Positions Table - September 16, 2014 **(Attachment A)**
- Budget Workshop-Proposed Revisions to FY 2015 Budget - August 12, 2014 **(Attachment B)**
- Adoption of Fiscal Year 2015 Budget – July 1, 2014 **(Attachment C)**
- Receipt of Preliminary Annual Budget for Fiscal Year 2014/15 **(Attachment D)**

For expediency, we have focused on projecting the best numbers for the current fiscal year as priority over researching prior year information. The budget recommended on August 12, 2014 reflected an updated review of all funds. Regarding FY 2014 information the column heading "Trial Balance" indicates the information has been updated based on actuals per the City financial system. Otherwise the column heading is "Projected" indicating that the basis was an earlier estimate.

**UPDATES**

**General:** Financial data, which has been changed since the August 12<sup>th</sup> submittal, is listed in columns titled November Revision. Most General Fund departments have been updated to trial balance for prior year. Most special funds continue to reflect the last fiscal year as "Projection," however those that have been updated are noted as "Trial Balance" in the column heading.

**Summary of Positions:** These tables now reflect the revisions of September 16, 2014. The staff report from that discussion is also attached below. **(Attachment A)**

**Salaries and Benefits:** All Salary and Benefits have been updated to reflect the projections as of October 7, 2014. These projections reflect all known costs per completed MOU's and contracts for the entire fiscal year.

**Budget and Supplemental Adjustments:** These are reflected as November revisions. Also reflected are any other specific Council directions to staff to reflect in subsequent budget revisions.

**City Council, Mayor, and Treasurer Stipends:** Recommended budget reflects the following changes in stipends as per the August 12<sup>th</sup> submission, except that an increase for the Treasurer has also been added. However, one time savings reflect that stipend increases are not effective until November 2014. As reported August 12<sup>th</sup>, "the cost of serving in these elected positions has increased considerably since the last time stipends were raised in 2002, therefore staff is also recommending that stipends for Council/Treasurer and Mayor be increased to \$400 per month and \$500 per month, respectively." Staff is calling this out in this report as there was some indication that further discussion was desired when initially presented August 12<sup>th</sup>. The stipend increase to \$400 for Council/Treasurer and \$500 for Mayor is a staff recommendation, which will be adjusted in accordance with the Council's direction. (The memo sent to Council last week incorrectly stated the new Council/Treasurer stipend amount was \$450).

**City Council:** Reflects legal requirement that council be paid as employees which increases some cost of employer paid deductions. Budget also reflects projected medical insurance including increases, and stipends as above. Projection is based on a scenario where one new Council member receives insurance for the period January through June. Video recording expenses are now in the City Hall budget and that cost reduction is reflected. Projection assumes all Council Members will receive stipends.

**Mayor:** Reflects legal requirement that the Mayor be paid as a city employee which increases costs for employer paid deductions. Budget also reflects projected medical insurance increases, and stipends as above. Video recording expenses are now in the City Hall budget so that cost reduction is reflected. Operating budget includes \$3,000 for membership and attendance at the U.S. Conference of Mayors in San Francisco, and also reflects \$1,600 in one time savings from non attendance at the League of Cities meeting this year.

**Treasurer:** Reflects stipend and projected medical insurance increase. The Treasurer has always been paid as an employee; hence the increase to the Salaries and Benefits appropriation is not as large as for the increase for the Mayor and Council.

**City Administrator:** Adjustment for meeting video recording expense moved to City Hall budget.

**Economic Community Enhancement:** Departmental Revenues have been reduced. Since August 12<sup>th</sup> it was discovered that Planning Department revenues were erroneously deposited in the wrong account. (The same revenue is reflected as an increase in the Planning Department). There is no other local funding expected at this time.

Expenditures have been adjusted to maintain General Fund support at the level described in the City Reserve Policy, adjusted for the fee waiver granted to the Gulfstream Charter School as a Community Enhancement Project.

**Community Promotions:** Revenues have been reduced to reflect the lack of General Fund revenue received through October 21<sup>st</sup>. Expenditures reduced to reflect the \$625 fee exemption to support the Community Action Commission Holiday event.

**City Hall:** Adjustment for meeting video recording expense moved to City Hall budget from Mayor, City Council, and City Administrator

**Information Technology (IT):** For greater transparency, all IT expenses have been moved to this department, except those purchased from special purpose funds. Department continues to include new accounting system software for which an RFP is being prepared per Council direction at the October 7<sup>th</sup> meeting. \$3,000 is also included for additional labor expense to assist in timely implementation of projects. Projected costs have been reduced \$17,000 over the August 12<sup>th</sup> budget due to better pricing and more accurate projections.

**City Attorney:** For transparency, all legal expenses are in this budget, except if required from a special fund, such as developer's deposits. Staff is recommending keeping the budget at last year's level although spending for the first quarters of this year is at a slower pace than last year.

**Human Resources:** Minor adjustment to bring operating expense in line with three year average plus funds for current year recruitment contract.

**Risk Management:** Reflected under the City Administrator instead of Finance.

**Finance:** Revenue reduction reflects shift of duties to Public Works counter, which also enabled the elimination of the one-time costs of ADA compliance for the Finance counter. Business license revenue will move to Planning/Code Enforcement effective November 1, 2014.

Expenditures reflect an overall reduction of \$103,000 from the August 12<sup>th</sup> submittal and a \$64,000 reduction from the adopted budget. The Accounting Manager position, which had previously been included for a January 2015 start date, remains frozen as per the FTE discussion, (see staff report below). Other reductions are based on analysis of current year-to-date and trial balance expenditures. For example, salary and benefit contingency funding has been reduced 47% from the final budget last fiscal year. The reduced operating appropriation still contains adequate funding to support the City's transition to a new Finance Director and implementation of the new accounting software.

**Non Departmental:** Note that the FY 2014 trial balance reflects the impact of the State's confiscation of the \$1,852,000 City loan to the Redevelopment Agency, which, as the Council knows, was a large hit to the General Fund. Conservatively, we have only projected increased revenues from prior year when we have trusted estimates. For example, Muniservices, who has a proven track record, has provided us with estimates for Sales and Use Taxes, which reflect a 4.5% increase over FY 2014. The increase in Franchise Fees (Recology) was effective April 1, 2014 and is expected to bring in \$120,000 more revenue in FY 2015 than in the prior year. Based on Department of Finance estimates, the City can expect an additional \$25,000 in State-mandated cost reimbursement as a result of funding that was approved by the Governor. The result is that non-departmental revenues, excluding transfers are 1.8% better than the August 12<sup>th</sup> projection.

Non-departmental transfers to non-departmental accounts have been reduced since August 12<sup>th</sup> as a result of continued analysis. Most of the transfers shown at this time are one-time amounts resulting from funds analysis. In a break with the past, ongoing transfers for direct and indirect costs will be based on actuals and therefore cannot be reflected as a budget item due to lack of information, however, pursuant to Budget Policy No. 16, these items will be added to the budget based on actual transfers. Additionally nearly \$900,000 in transfers are credited to specific departments rather than added to the non-departmental budget. All one-time funds, (except the small structural imbalance, noted below) are being utilized either for one-time expenditures or being returned to the General Fund reserves.

One significant change is that the one-time transfer from the Workers Compensation Fund has been reduced per the note below regarding the impact of Workers Compensation costs for pre-1990 claims. All resources in the Equipment Reserve Fund are being moved to the Capital Replacement Reserve established in the General Fund.

The adopted budget for this department was the result of projecting the legal, consulting, and other expenditures and moving to other departments where the expenditure is more transparent. The expenditure appropriation has been increased \$8,000 based on expenditures to date.

**Workers Compensation:** The significant change in this fund is that we have had large payouts for Pre-1990 claims early this fiscal year (and at the end of last year), as was reported in a previous Finance report. In accordance with our Reserve Policy, staff has reduced the transfer to the General Fund by \$133,350 relative to the August 12<sup>th</sup> budget. Projected revenues and fund carryover reflect trial balance income for FY 2014.

**Police:** The transfer from the Indian Gaming Grant (for prior unreimbursed expenses) was reduced, however Salaries and Benefits have also been reduced to reflect personnel costs now charged to Fund 158 Law Enforcement Grants. Public Safety Augmentation Fund revenues were up enough from the prior year to allow for a smaller increase in the amount transferred from Fund 156. Supplemental Law Enforcement funding continues to increase such that an additional \$48,000 can be used to support Law Enforcement activities.

The SPCA contract for Animal Control Services is reflected in this budget. The Chief requested a 3% increase in that contract to make up the increase we were unable to grant the SPCA in FY 2014. This budget before you will permit that increase.

**Fire Rescue:** Reduced revenues reflect projection based on year-to-date.

**Planning and Building Code Enforcement:** Revenues have been increased over August 12<sup>th</sup> budget, partially as a result of the assumption of Counter duties from Finance as noted in Finance notes above. More significantly, revenues were up last fiscal year and YTD comparison indicates current year revenues are running 13% higher than in fiscal year 2014.

**Parks and Park Operations:** Volunteer hours have been adjusted across the board. The hours presented in the August 12<sup>th</sup> budget represented only a six month total. These have been doubled for a more accurate projection.

**Public Works Administration:** The Public Works Director position remains frozen. Annual maintenance costs for Information Technology including GIS, are now reflected in the IT budget.

**Streets:** Public Works Operator II (funded by Franchise Fee Increase) has been added. The Council's action on May 20, 2014, approving new signal equipment has been carried forward to this fiscal year, along with the offsetting grant revenue. As previously reported, a purchase order was not completed until July 8, 2014, moving the work into this fiscal year.

**Housing Funds:** There is no impact to the General Fund. There remains more to do as far as transferring expenditures into the correct funds, however overall Housing Fund balances are projected to be positive by \$1.6 million.

**Special Funds:** As in previous FY 2015 budget presentations, adjustments to actual fund balances indicate the need for additional research.

**Sewer Fund 101:** Expenditure appropriation includes \$45,000 new camera, \$25,000 for new Pick-Up Supervisor, and \$15,000 for an auxiliary engine for the 2001 VAC.

**Park Development Impact Fee Fund 106:** Expenditure appropriation includes \$35,000 for dump truck and \$25,000 for completion of Open Space Master Plan. Also included is the \$22,635 needed for the completion of the Hewitt Park Stair Project as approved by Council. These are pending City Attorney validation that funds may be used in such a manner.

**Recycling Fund 119:** The updated figures reflect grant revenue from Cal Recycle for marketing and development for recycled materials as well as operating supplies drawn from Fund Carryover.

**Law Enforcement Development Impact Fee Fund 159:** Expenditure appropriation adjusted to permit Director of Public Safety to use fund balance to acquire operating supplies for Police Department without charging the General Fund.

**Fire Suppression Impact Fee Fund 163:** Reflects increase in revenues received to date. Expenditure appropriation adjusted to permit Director of Public Safety to use fund balance to acquire supplies and assets for Fire Department without charging the General Fund.

**Contingency Fund 165:** Transfer in from General Fund to reflect Reserve Policy.

**Supplemental Benefits Fund:** Updated to reflect projects and plans for the fiscal year as described by the SBF Coordinator.

**Pioneer Museum Fund 435:** Staff recently (re)discovered the existence of this fund which is not reported in the budget documents, per information provided by the Treasurer. Further research needs to be completed on the source of the fund balance and permitted usage.

**Business Manufacturing Development Center 440:** Reflects exhaustion of fund balance and loss of BINTF rental income.

**Special Deposit Fund 620:** This should be revolving fund, however in the past it has carried large fund balances and is now included in the budget document for transparency. Finance staff will continue to analyze the balances to ensure this fund is used only for appropriate transactions.

**Annexation Fund 710:** Proposed expenditure appropriations will allow the existing fund balance to be applied. This should be more than enough to complete Area B, as was reported at the last meeting.

**General Fund Reserves:** The additional \$5,232 from the Annie B Fund has been added to the Chinese Temple Reserve. Other reserves reflect the recently adopted Reserve Policy. While until the completion of a full inventory of fixed assets it is difficult to assess how much should be in the Capital Asset Reserve. This is our first year with an assigned General Fund Reserve for this purpose. We estimate that we are at 24% of our target amount of \$3.4 million. Staff has recommended the addition of an assigned reserve that could bridge one year of the positions funded by the SAFER Fire Grant, in the event that there is a one-time gap in funding between when grant funding ends in April 2016 and the availability of proposed new revenues for Public Safety.

**Report on Structural Imbalance:** Analysis of one-time revenues versus one-time expenditures and savings results in a structural imbalance of \$116,000. Staff does not consider this amount significant for the following reasons:

This amount is less than 1% of total revenues.

The General Fund would have to run at this imbalance for 23 years to exhaust General Fund Reserves.

The completion of the indirect cost plan, the installation of an accounting system that will better capture direct costs, continued development of a fee structure based on full cost recovery should eliminate the imbalance.

Staff will continue to report on progress eliminating this imbalance at quarterly budget reviews.

## **RECOMMENDATION**

Adopt Resolution No. 14-02 – A RESOLUTION OF THE OROVILLE PUBLIC FINANCING AUTHORITY ADOPTING THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4, 2014.

## **ATTACHMENTS**

Resolution No. 14-02

**CITY OF OROVILLE  
RESOLUTION NO. 14-02**

**A RESOLUTION OF THE OROVILLE PUBLIC FINANCING AUTHORITY ADOPTING  
THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4,  
2014**

**NOW THEREFORE**, be it hereby resolved by the Oroville Public Financing Authority as follows:

1. The Commission hereby adopts the final Fiscal Year 2014-2015 Budget, as submitted on November 4, 2014.
2. The Secretary shall attest to the adoption of this Resolution.

**PASSED AND ADOPTED** by the Oroville Public Financing Authority at an adjourned meeting on November 4, 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Linda L. Dahlmeier, Chairperson

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Scott E. Huber, Agency Counsel

\_\_\_\_\_  
Randy Murphy, Secretary