

**ADOPTED BUDGET
FISCAL YEAR 2013 – 2014
&
FINANCIAL PLAN
FISCAL YEAR 2014 – 2015**

**CITY OF OROVILLE
CITY OF OROVILLE SUCCESSOR AGENCY
OROVILLE PUBLIC FINANCING AUTHORITY**

**ADOPTED BUDGET 2013 – 2014
FINANCIAL PLAN 2014 - 2015**

CITY COUNCIL

Mayor Linda Dahlmeier
Vice Mayor Thil Wilcox
Council Member Jack Berry
Council Member David Pittman
Council Member JR Simpson
Council Member Cheri Bunker
Council Member Gordon Andoe

**INTERIM CITY ADMINISTRATOR /
CITY CLERK**

Peter Cosentini

ELECTED AND APPOINTED OFFICIALS

Karolyn J. Fairbanks, City Treasurer (Elected)
Scott E. Huber, City Attorney (Appointed)

DEPARTMENT HEADS

Bill La Grone, Police Chief / Interim Fire Chief
Diane MacMillan, Director of Finance
Donald Rust, Director of Planning and Development Services
Pat Clark, Director of Business Assistance & Housing Development

**CITY OF OROVILLE/
CITY OF OROVILLE SUCCESSOR AGENCY
OROVILLE PUBLIC FINANCING AUTHORITY**

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FINANCIAL PLAN 2014-2015**

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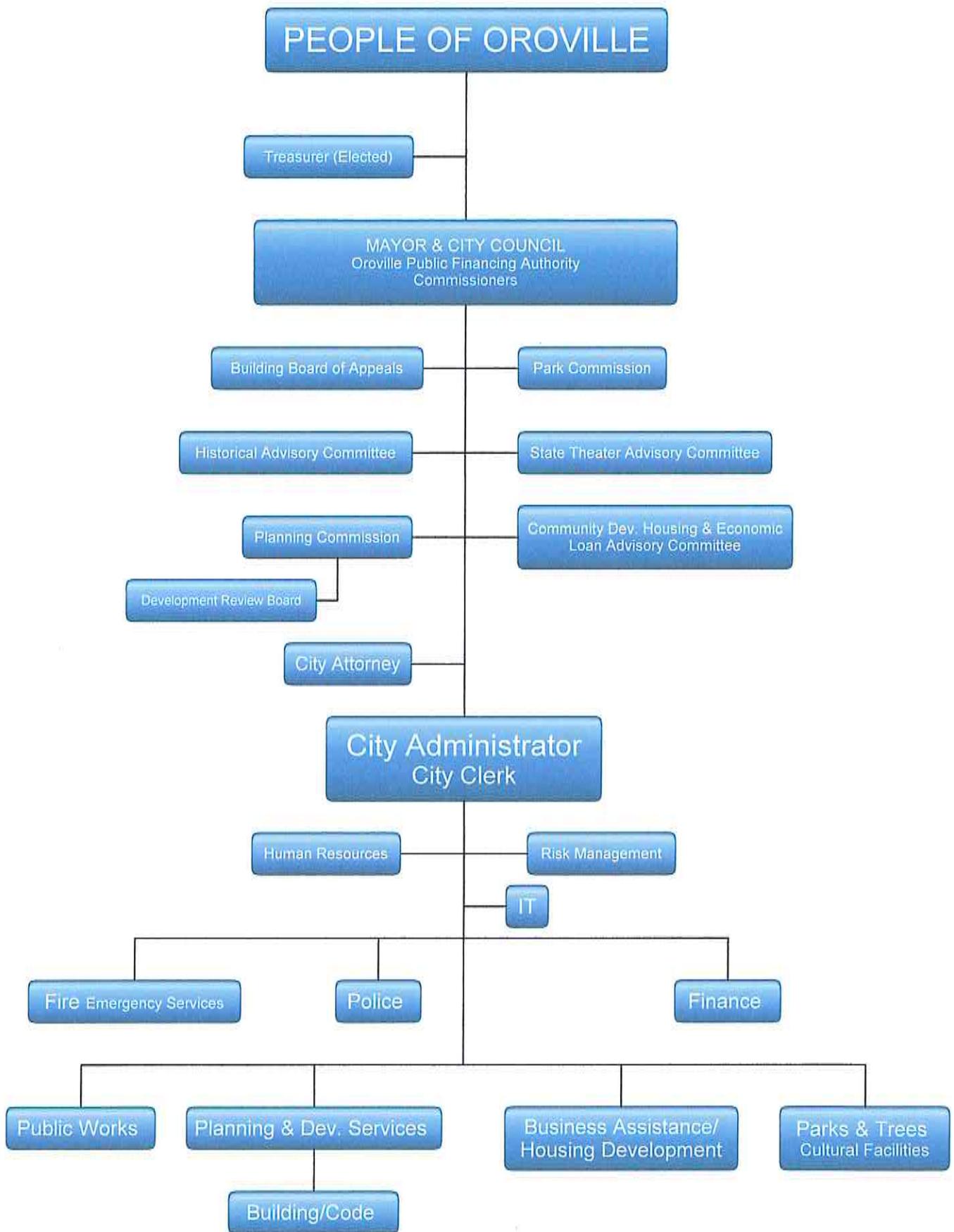
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Note:

There are budget details only for funds with budget activity. For information on Fund balance for other (non-active) funds see the "Summary of Change in Fund Balances".

INTRODUCTION
ADOPTED BUDGET 2013 – 2014
&
FINANCIAL PLAN 2014 – 2015
SECTION A





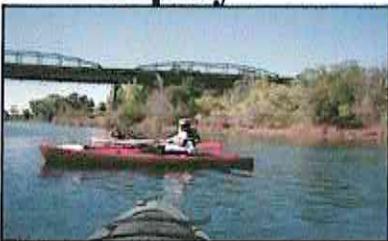
live



work



play

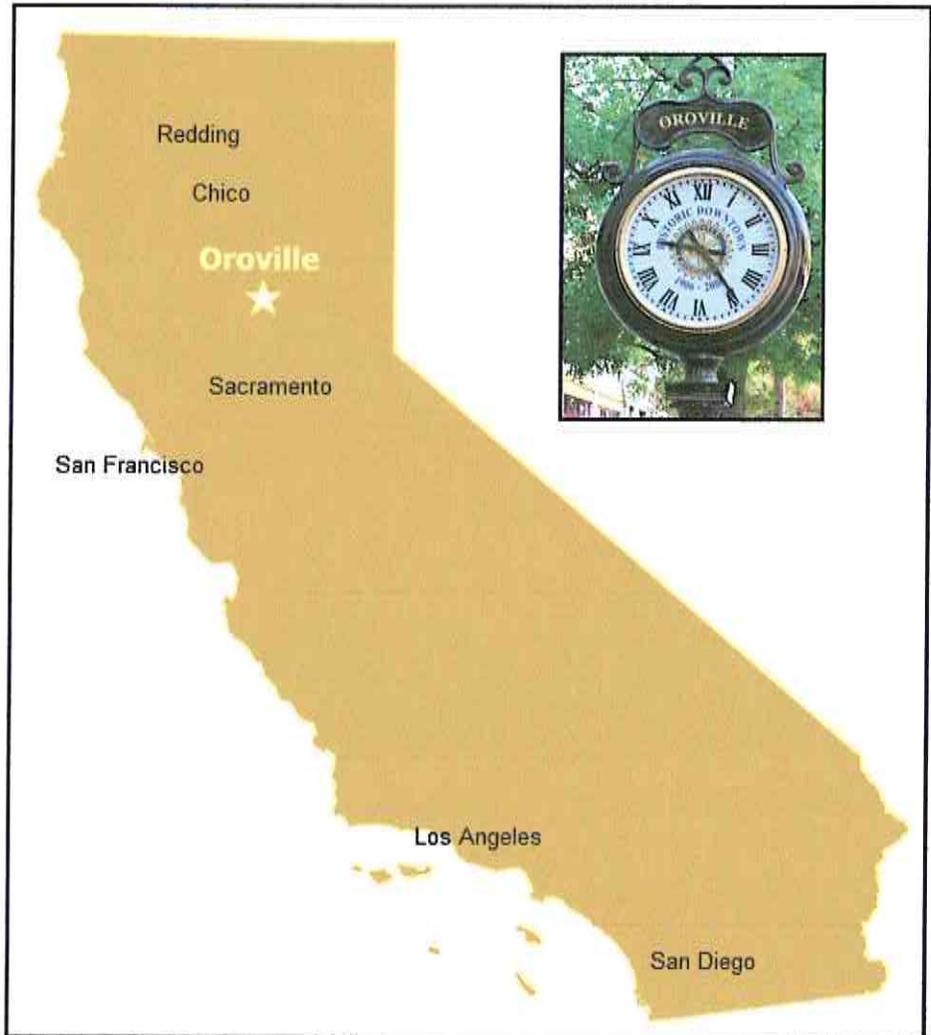


City of Oroville

Live, Work & Play ... All in a day!

Community Profile

Oroville, California, with its breathtaking scenery, affordable land and home prices, abundant open space and easygoing lifestyle offers a rare opportunity for today's "pioneers" who are seeking to start a new business, retire, or simply move away from the increasing gridlock of the Golden State's larger metropolitan areas. Oroville is also the county seat for Butte County.



Key Information about Oroville

HIGHWAYS

Oroville is located just 65 miles north of Sacramento and is located off of Highway 70, Northern California's designated north/south highway. Highway 70, which is easily accessible, provides access to most Northern California cities. Highway 70 also provides a direct link to Interstate 5, California's major north/south freeway which stretches the full length of the state and continues through Oregon and Washington. Highway 99 is located only five miles west of Oroville and provides transportation throughout Northern California from Sacramento to Red Bluff.

AIR

Sacramento International Airport is located 70 miles south of Oroville and the San Francisco International Airport is 167 miles southwest. Oroville Municipal Airport accommodates private planes, charter flights and private jets. The airport is adjacent to the Table Mountain Golf Course which features an 18 hole course and clubhouse.

PUBLIC TRANSPORTATION

The B-Line (Butte Regional Transit System) provides service to residents in the Greater Oroville area with local and adjacent city service providing a efficient and reliable transportation alternative. The bus system operates from 7:00 A.M. until 7:00 P.M.

MEDICAL

Oroville Hospital is a 153-bed acute care facility specializing in a broad range of inpatient and outpatient services. The hospital has a medical staff of over 130 physicians located in facilities adjacent to the hospital.

Education

California State University, Chico is 30 minutes away and Butte Community College, Oroville 15 minutes away providing higher education opportunities, work force recruitment and economic benefits to Oroville.



Oroville's Historic & Cultural Facilities

Bolt's Antique Tool Museum 1659 Broderick Street



Come explore a unique collection of over 12,000 tools dating back to the 1820's. As you wander through the museum, you will not only view tools, but enjoy many pictures and interactive displays of earlier times

C.F. Lott Home in Sank Park 1067 Montgomery Street



Visit a charming Victorian home, circa 1856 with a captivating history. The home and gardens encompass one square block. Costumed docents provide a glimpse into a less complicated lifestyle.

Chinese Temple & Museum 1500 Broderick Street



This enchanting museum includes three active chapels representing the major ways of life in China. The complex has five separate buildings displaying priceless artifacts, rare shadow puppets and parade parasols.



Feather River Nature Center & Native Plant Park



Historic WPA Bath-house, rescued and restored with nature displays, artifacts, minerals, and native plants. Incredible views of the Diversion Dam, Fish Barrier Dam & the Feather River. Enter through the Montgomery Street Roundabout on Old Ferry Road

Pioneer History Museum 2232 Montgomery Street



Enjoy a step back in time and explore over 6000 square feet of displays containing artifacts, period furniture, clothing, dolls, and cooking utensils from the early pioneers who settled in Oroville and Butte County. Visit the Native American display and blacksmith shop replica.

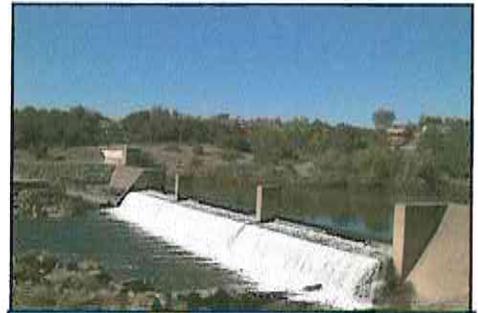
Historic State Theatre 1489 Myers Street



Peek into a charming theater that was built in 1928 and is an ongoing City restoration project with care being taken to return the theater to its original elegance. Experience musical programs, silent movies, feature films, and much more.

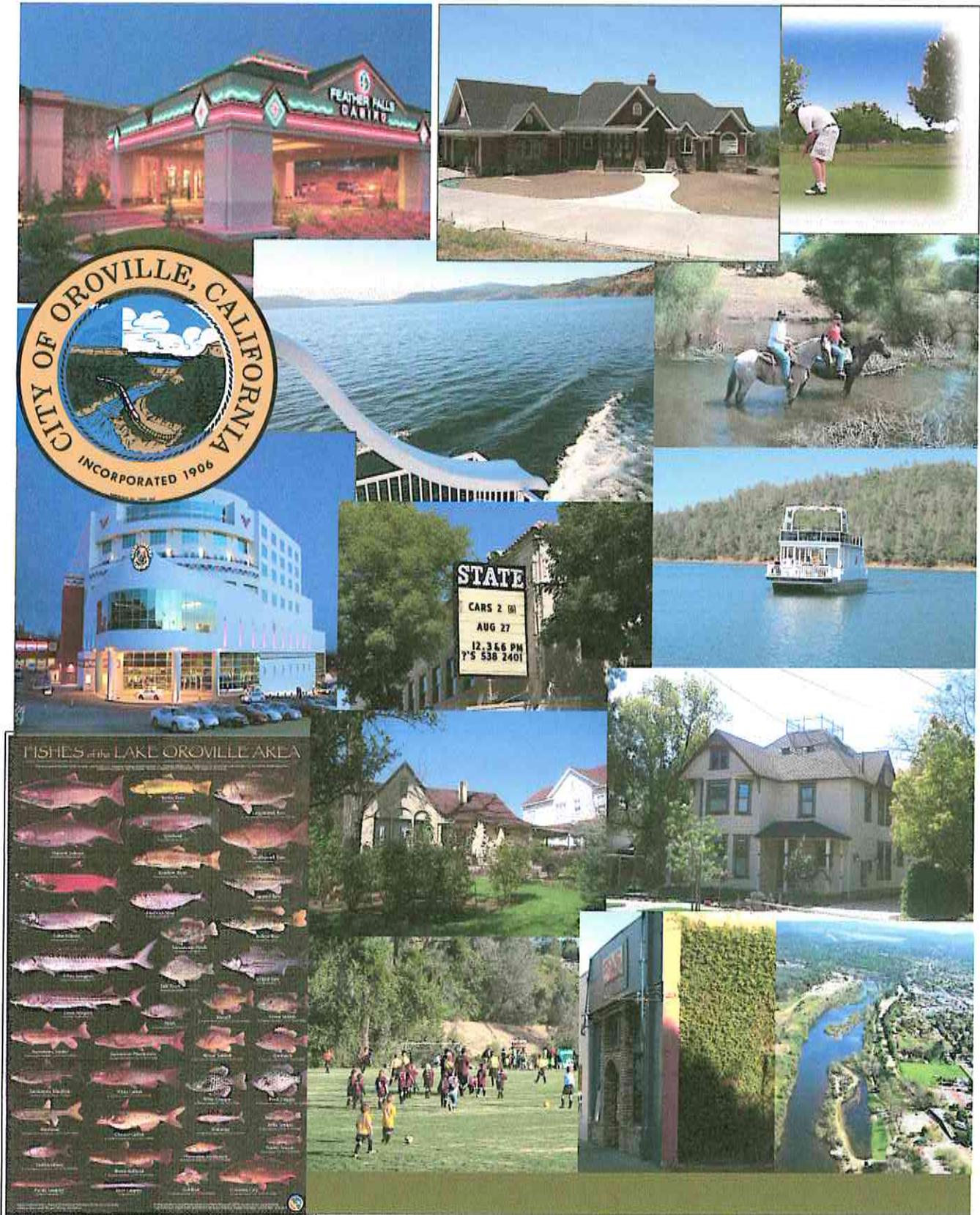
Oroville's great park system

- **Bedrock Park*** features an in-river swim area, amphitheater, tennis courts, paved parking, restrooms, trails.
- **Centennial Plaza** phase one was completed in 2007 with incredible vistas of the Feather River, walking paths with an interpretative panel system, extensive landscaping, salmon sculptures and paved parking.
- **Feather River Parkway** is a three-mile stretch overlooking the Feather river and is popular for walking, jogging and bicycling.
- **Gary Nolan Sports Complex*** is a 24 acre park with youth baseball fields, softball fields, a baseball stadium, picnic facilities and is adjacent to Playtown USA a themed play ground for children.
- **Hammon Park** is a 5 acre neighborhood park located off of 2nd Street in the Thermalito area.
- **Hewitt Park** provides regulation Bocce Ball Courts, horseshoe area, children's playground, large grassy knolls, picnic tables & BBQ's, antique train display, paved parking and restrooms.
- **Nelson Park & Pool*** has three lighted fields for softball and four youth fields used by the Thermalito Little League. A tot lot with picnic tables and playground equipment is also available. Tennis courts and a sand lot volleyball court compliment the facility. A pool facility is open during the summer months.
- **Riverbend Park*** is part of Oroville's ongoing proactive efforts to improve the overall quality of life for it's residents and visitors. The park encompasses 56 acres that are situated along the Feather River. It has extensive landscaping, paved parking, restroom facilities, picnic pavilions, three regulation Soccer Fields, a Disk Golf course, a dog park and a kayak and small boat launching area.
- **Rotary Park** a 2.14 acre neighborhood park with a children's play area, picnic tables & BBQ's and restrooms.
- **Soroptimist Park** is a small gathering area across from City Hall.
- **Sank Park** is adjacent to the historic Lott Home and features a gazebo, rose gardens, pathways, fountains and restrooms.
- **The Waterfront** is conceptual but includes plans for extensive trail connections, landscaping, and a world-class Whitewater Center.
- * ***Denotes parks/facilities operated by Feather River Recreation and Park District***



Live & Play in Oroville

All in a day!



Recreate & Relax Thru-out Oroville

Historic Murals

More than 15 murals line the walls of buildings in the downtown district including depictions of the Gold Rush era through World War II. The murals are a project of the Oroville Downtown Business Association.



OROVILLE
HISTORIC DOWNTOWN & MUSEUMS, LAKE & MARINAS,
 THERMALITO RECREATION AREA, CASINOS

BY THE NUMBERS

- 40 SQUARE MILES OF WATER
- 167 MILES OF SHORELINE
- 110 MILES OF BIKE TRAILS
- 257 CAMPSITES AND OVER 75 BOAT-IN CAMPSITES
- 35 SPECIES OF FISH
- 5 HISTORICAL MUSEUMS
- 3 WINERIES
- 3 GOLF COURSES
- 1 INCREDIBLE RIVER

AND MUCH MORE!

EXPERIENCE OROVILLE BY USING THE CELL PHONE TOUR

What better way to celebrate Oroville's rich heritage than by taking a stroll through the Historic Museum District.



Your cell phone is your ticket to listen to the story of the house that olives built, the love story of Jesse and Cornelia Lott or the history of the Chinese Temple and other museums and points of interest. The choice is yours! Dial (530) 539-3004 and press the number for the stop you are visiting. A handy brochure is available at the front of each museum.

Discover the Greenline

Another way to explore Oroville's rich heritage and beautiful surrounding countryside by following the Greenline Tour. The tour starts at Hwy. 70 and Montgomery Street and winds through the historic downtown to the Oroville Dam, Lake Oroville Visitor Center and back. The painted "greenline" runs down the middle of the street and has mini-side trips to museums, landmarks and more.

Greenline Tour Attractions

Where the River Bends

- Riverbend Park
- Bedrock Park

Historic Downtown

- Lott Home in Sank Park
- Chinese Temple & Museum
- Bolt's Antique Tool Museum
- Centennial Plaza
- Chamber of Commerce
- Ehmann Home
- State Theatre
- Pioneer Museum

Greenline Bridge

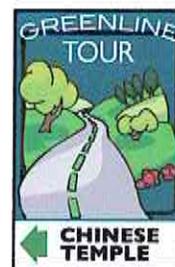
- Feather River Nature Center
- Feather River Fish Hatchery & Diversion Dam

The Lake

- Oroville Dam & Spillway
- Lake Oroville Visitor's Center

Beyond the Greenline

- Feather Falls
- Table Mountain & Cherokee
- Lake Oroville
- Olive ranches, Wineries & Mandarin ranches
- Bald Rock
- Oroville State Wildlife Area
- Thermalito Forebay & Thermalito Afterbay
- Feather River Canyon National Scenic Byway



**Budget
Process
Overview**

Even though the budget may be heard by the Mayor and Council in June, its preparation begins at least six months prior, with the setting of goals by the City Council. This year the goal setting process was preceded by the establishment of the Mission, Vision and Values Statement for the City in January.

Concurrent with this process the Finance Department begins projection of the City's reserves, revenues, expenditure limit requirements and financial capacity.

Budget preparation allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. It is with this "groundwork" that departmental expenditure requests are made and subsequently reviewed. The scope of the budget includes the General Fund, other City Funds, the Redevelopment Agency and the Oroville Public Financing Authority. The City produces an annual budget with a second year financial plan using the ECB (Expenditure Control Budget) format.

Policy/Strategy Phase

The Council's goals and directives set the tone for the development of the budget. In January, the Council meets to discuss priorities, issues, and projects impacting the next budget. The planning period is timed to correspond with the election period, so that elected officials can influence decisions at the start of their terms. The Council identifies the policy issues that will provide the direction and frame work of the budget. It is within this general framework that Department's supplemental requests are formulated. Aside from the Council's own objectives, the departments identify and discuss their own policy issues with the City Administrator.

The presentation at the 'budget kickoff' meetings includes discussions of citywide goals and objectives, budgeting guidelines and an explanation of the projections of revenues and expenditures, and the assumptions upon which the projections are based.

Financial Capacity Phase

Forecasting is an integral part of the decision making process. Both long range and short range projections are prepared. The City studies short and long range financial conditions and coordinates them with long range public policy goals and objectives. A five year financial forecast is prepared for each major operating fund and projections are made for both expenditures and revenues where it is feasible.

As a part of this phase, alternative scenarios are examined for their fiscal impact on the respective funds. In estimating expenditures and uses of funds and projecting revenues and sources of funds, a fiscally conservative policy approach is taken to ensure an accurate representation of the City's financial position. Revenue projections are estimated using historical data provided by the State, the League of California Cities and other consultants.

Adoption Phase

The budget is adopted by resolution of the City Council. The adopted budget is published within sixty days of adoption.

Amendment Phase

The Budget can be amended at anytime by a budget adjustment or a supplemental appropriation approved by the City Council.

In addition both a Mid-Year and End of the Year Budget Adjustment and Financial Review may be submitted to the Council.

Reserve Policy

The City Council has adopted a policy of maintaining a \$800,000 General Fund Reserve. This amount is included in the Beginning Fund Balance for the General Fund.

CITY OF OROVILLE
USERS GUIDE TO THE BUDGET

Governmental Accounting

Governmental accounting is different from business activity or enterprise accounting where a single set of accounting books is kept for the enterprise. Instead, funds or separate sets of books are maintained. The fund system is geared to the governmental budgetary system which funds activities on a periodic or budgetary basis. A governmental entity such as a city is not considered to be a single entity for accounting or financial reporting purposes, rather it is considered to be a collection of separate accounting entities, or funds. There are seven types of funds (see Description of Funds), each type is created to account for certain types of activities.

Important Terms

REVENUES: Revenues include items such as fees, taxes, etc.; source of funds to finance expenditures, including General Fund Support and Transfers-In. (Object Numbers 4000-4999).

EXPENDITURES: The amounts authorized by the City Council to incur obligations and make payments out of City funds. (Object Numbers 5000-9999).

FUND BALANCE: Fund Balance is the equity of the fund. The equity or accumulated fund balance can be used to finance budgetary expenditures. This is a balance sheet account.

RESERVE: Reserve is the equity of the fund which is set aside by the City Council for a specific purpose. The General Fund Reserve is set aside to take care of future needs and also acts as a cushion when economic conditions result in lower than expected Revenues. This is a balance sheet account.

NON-DEPARTMENTAL: Refers to an expenditure (or revenue) budget assigned to the Finance Department which covers items related to the City as a whole which cannot be easily allocated to the various departments.

TRANSFERS: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

DESCRIPTION OF FUNDS

1. The **GENERAL FUND** (Fund Number 001) is the most versatile fund and is used to account for any legal budgetary purposes not accounted for elsewhere in the budget. General Fund Revenues include property tax, sales and use taxes, licenses, permits, franchise fees, fines and forfeitures, transfers from other agencies, fees for services and use of money and property.

2. **SPECIAL REVENUE FUNDS** (Fund Numbers 100 - 199 and 420 - 499) are used to account for certain funds which are legally restricted to certain purposes. Special Revenue Funds include the Redevelopment Tax Increment Fund (198), Redevelopment Set-Aside Fund (199), Special Assessment Funds (170 - 175), Sewer Fund (101), Various Development Impact Fee Funds (105,106, 108 - 115,159,163,169), Gas Tax RSTP (112), Gas Tax - 2107/2107.5 (120), Gas Tax - 2106 (125), Gas Tax Prop 111 (127), the Special Aviation (Airport) Fund (130), the State Theater Fund (420), the Business Development Center (440) and several Revolving Loan Funds (450 - 460).

3. **DEBT SERVICE FUNDS** (Fund Numbers 200 - 299) are used to account for payments of debts owed by the City. They include the City Debt Service Fund (230), Oroville Public Financing Authority Fund (280), the Redevelopment Agency Debt Service Fund (297) and various bond funds.

PROPRIETARY FUNDS account for a government's business type activities. The costs to provide services and the revenues charged for these services are accounted for in **ENTERPRISE AND INTERNAL SERVICE FUNDS**.

4. **ENTERPRISE FUNDS** The Local Transit Enterprise Fund Number (410) is the City's only Enterprise Fund. Funds are accounted for on a basis similar to private enterprise. All or a part of the costs of operations are recovered through fees charged to users.

5. **INTERNAL SERVICE FUNDS** (Fund Numbers 500 - 599), the Stores (520), Vehicle Maintenance (540), the Workers' Compensation Fund (550), and the Unemployment (552) and Vision (555) Self-Insurance Funds account for a department of a governmental agency which provide services to various departments. The costs of all or a part of the operations and the provision of services are recovered through fees charged to the user departments.

6. **CAPITAL IMPROVEMENT PROJECT FUNDS** (Fund Numbers 300 - 399) are used to account for the purchase or construction of major capital (Public Works) projects, which are not financed by proprietary, special assessment or trust funds. They include the Redevelopment Capital Project Funds (397 and 398), the Equipment Replacement Fund (305), the New Capital Equipment/Small Projects Fund (306), the Bldg/Facilities Capital Improvement Fund (320) and various Special Assessment Funds.

7. **FIDUCIARY (TRUST AND AGENCY) FUNDS** (Fund Numbers 600 - 699) account for assets held by the City in a trustee capacity or as agency for individuals, private organizations, other governments, and/or other funds.



DISCOVER GOLD . . . DISCOVER OROVILLE

1735 MONTGOMERY STREET – OROVILLE, CALIFORNIA 95965

August 27, 2013

Memorandum

To: Honorable Mayor and City Council Members

From: Peter Cosentini, Interim City Administrator

CC: Randy Murphy, Department Heads

Subject: **Final Budget Letter of Transmittal**

Attached is my original budget proposal for balancing the 2013/14 fiscal budget, and to bridge the gap of the City's \$2,065,000 deficit spending. Council reached the City's goal and made the necessary adjustments to have a balanced budget. The first attachment is what I proposed; the second attachment is what Council adopted. Between these two documents, the approach and actions of balancing the budget are documented.

The City now has a balanced budget, where ongoing expenditures equal ongoing revenues. The City exercised layoffs to balance its budget, after the Council realized furloughs were impractical for employees and too expensive to implement for the City. Twenty-two fulltime positions were laid off and seven fulltime positions were partially reduced. Twenty-nine positions total were affected, out of a fulltime workforce of 125 fulltime positions.

The Council opted to do an internal loan to pay for the costs of layoffs, which will be \$439,716. The City will pay the internal funds back, over a five year period. The Finance Director has recently completed a preliminary close of the year end books for fiscal year 2012/13. On a positive note, \$800,000 of one-time monies came to the General Fund. Most of these funds were from the demise of Redevelopment. With this infusion of cash, the General Fund reserves go to \$3,923,508. If we lose the RDA loan court case, and have to pay the State back \$1,852,600, our reserves would shrink to \$2,070,908. At this level, we are above the \$1.8 million needed to handle our cash flow dry period between October and December every year. However, the reserves are only \$270,908 above what is needed for our cash flow dry period. It would not take much spending before the City would again, drop into position that would require an internal loan for cash flow purposes.

I wanted to publically commend the Council on your political bravery in effectively dealing with the City's fiscal crisis. We had a tremendous hill to climb, but we did it and righted the ship of state. I am proud and honored to have been given the opportunity to help the City during its hour of need. This allows our new City Administrator to come in with the fiscal crisis resolved and over.


Peter Cosentini, Interim City Administrator

Attachments:

- 1) 2013/14 Budget and 2014/15 Financial Plan, layoff plan and departmental budget reductions.
- 2) Amendments to the Preliminary Annual Budget for the Adopted Annual Budget for Fiscal Year 2013/14

May 28, 2013

Memorandum

To: Honorable Mayor and Council

From: Peter Cosentini, Interim City Administrator

Subject: **2013/2014 Budget and 2014/2015 Financial Plan, Layoff Plan and Departmental Budget Reductions**

With this writing, I submit the letter of transmittal for the City of Oroville 2013/2014 budget and 2014/15 Financial Plan.

As the Council is aware, we are dealing with a deficit spending problem of \$2,065,705 annually. An across the board budget cut approach has been applied in this process.

The following chart identifies all the cuts that need to be done by department.

In the fourth column of the chart below there are three areas that the budget reduction was not applied to and they are the Non-Departmental, Risk Management and City Attorney. The Non-Departmental and Risk Management sections contain expenses that cannot be cut and the City Attorney's budget is not under the jurisdiction of the City Administrator.

| <u>Department</u> | <u>Acct. No.</u> | <u>2012/13 Budget</u> | <u>Balance Considered</u> | <u>%</u> | <u>Reduction</u> | <u>Adj. Budget</u> |
|--------------------|------------------|-----------------------|---------------------------|----------|------------------|--------------------|
| Mayor | 1005 | \$ 25,360 | \$ 4,249 | 18.1 | \$ 769 | \$ 24,591 |
| Council | 1000 | \$ 101,785 | \$ 9,250 | 18.1 | \$ 1,674 | \$ 100,111 |
| Treasurer | 1550 | \$ 22,385 | \$ 3,267 | 18.1 | \$ 591 | \$ 21,794 |
| City Attorney | 1100 | \$ 181,050 | \$ 0 | N/A | \$ 0 | \$ 181,050 |
| Human Resources | 1300 | \$ 129,131 | \$ 129,131 | 18.1 | \$ 23,373 | \$ 105,758 |
| City Administrator | 1400 | \$ 218,668 | \$ 218,668 | 18.1 | \$ 39,579 | \$ 179,089 |
| City Clerk | 1200 | \$ 114,130 | \$ 114,130 | 18.1 | \$ 20,658 | \$ 93,472 |
| City Hall | 1700 | \$ 129,645 | \$ 119,645 | 18.1 | \$ 21,656 | \$ 107,989 |
| Economic Dev. | 1450 | \$ 247,367 | \$ 247,367 | 18.1 | \$ 44,773 | \$ 202,594 |
| Finance | 1500 | \$ 785,644 | \$ 785,644 | 18.1 | \$ 142,202 | \$ 643,442 |
| Non-Depart. | 7200 | \$ 466,646 | \$ 0 | N/A | \$ 0 | \$ 436,000 |
| Risk Mgmt. | 7100 | \$ 373,477 | \$ 0 | N/A | \$ 0 | \$ 373,000 |
| Fire | 2000 | \$ 2,277,784 | \$ 2,277,784 | 18.1 | \$ 412,279 | \$ 1,865,505 |
| Police | 2500 | \$ 4,727,367 | \$ 4,727,367 | 18.1 | \$ 855,653 | \$ 3,871,714 |
| Public Works Adm. | 3000 | \$ 359,909 | \$ 359,909 | 18.1 | \$ 65,144 | \$ 294,765 |
| Streets | 3100 | \$ 878,273 | \$ 878,273 | 18.1 | \$ 158,967 | \$ 719,306 |
| Planning | 1600 | \$ 294,863 | \$ 294,863 | 18.1 | \$ 53,370 | \$ 241,493 |

| | | | | | | |
|----------------|------|--------------|--------------|------|-------------|--------------|
| Building | 2900 | \$ 280,558 | \$ 280,558 | 18.1 | \$ 50,781 | \$ 229,777 |
| P & T Adm. | 5000 | \$ 323,088 | \$ 323,088 | 18.1 | \$ 58,479 | \$ 264,609 |
| P & T Oper. | 5005 | \$ 590,831 | \$ 590,831 | 18.1 | \$ 106,940 | \$ 483,891 |
| CC Center | 1755 | \$ 25,513 | \$ 25,513 | 18.1 | \$ 4,618 | \$ 20,895 |
| Pioneer Museum | 5010 | \$ 11,975 | \$ 11,975 | 18.1 | \$ 2,167 | \$ 9,808 |
| Bolt Museum | 5015 | \$ 11,225 | \$ 11,225 | 18.1 | \$ 2,032 | \$ 9,193 |
| | | \$12,576,674 | \$11,412,737 | | \$2,065,705 | \$10,479,846 |

I will take the cuts, department by department, and identify where the cuts occur, including which City positions that are being proposed for layoff, and line item reductions. I did a two phased budget reduction approach. The first phase was allocating an across the board budget cut to all departments as part of the first round, I had to spread certain costs from Fire and City Attorney to other departments. Through this process, another expense emerged which was a \$574,331 to \$777,510 cost due to the layoff of employees. These expenses included leave accrual, cash-out, unemployment, severance and other departure costs.

I then engaged in a second round of budget of cuts and layoffs, spreading these costs of layoffs to departments within the organization. That second round of budget cuts and an alternative loan option appear at the end of this report.

Police Department:

Budgetary Reduction Goal: \$855,653.

The layoff plan does not touch the patrol function. The layoff plan you see below cuts a variety of positions. I wanted to comment on them as you see them listed. The CSO is a Community Service Officer and I am recommending the lay off of that position. It is a non-sworn position. The Lieutenant position is also being recommended for layoff. This will cause the Chief to be more involved in the day-to-day supervision of the Department. It is recommended that the IT position in the Police Department be laid off. We have an IT position in the Finance Department that can cover the functions that are being done by the IT position within the Police Department. I view this as duplication of an expenditure. We should stop paying for two IT positions when we can get by with one. The IT position in the Finance Department can cover the IT duties in the Police Department; however, the IT position in the Police Department does not have the skill set to perform the IT duties in the Finance Department. We have three Detectives, including the Supervisor. I recommend we will go down to two with the recommended layoff of one Detective. The Chief has two Administrative Assistants for clerical

support. I am recommending that one Administrative Assistant be laid off. I am recommending a 26% reduction of the second Administrative Assistant at this point in the process. There are a variety of Officers that are not on patrol in this layoff plan. The patrol personnel are not touched at all. However, I am recommending a layoff of the Traffic Officer position. Traffic Officers are nice to have but are not a function of patrol. I am recommending that the Narcotics Task Force Officer position be laid off. This is a wonderful program to be a part of, but when you cannot afford it you can cut the position and not affect patrol. Half of the Evidence Technician position is being recommended for reduction. It is felt that the function can perform adequately at a 50% reduction. 50% of the School Resource Officer position is recommended for elimination. The half of the position that is being eliminated is the City's half. The School District funds the other half. We will advise the School District that they can continue to fund their half of the position and we will provide that person halftime to them.

The layoff plan for the Police Department is as follows:

| <u>Position(s)</u> | <u>Salary</u> | <u>Total</u> |
|--|---------------|--------------|
| 1) CSO position | \$ 60,000 | \$ 60,000 |
| 2) Lieutenant position | \$140,000 | \$200,000 |
| 3) IT position | \$ 66,473 | \$266,473 |
| 4) Detective position | \$128,000 | \$394,473 |
| 5) First Administrative Assistant position | \$ 77,000 | \$471,473 |
| 6) Traffic Officer position | \$115,000 | \$586,473 |
| 7) Narcotics Task Force Officer position | \$128,000 | \$714,473 |
| 8) ½ of the Evidence Technician position | \$ 36,500 | \$750,973 |
| 9) City funded ½ of the SRO position | \$ 52,000 | \$802,973 |
| 10) Second Administrative Assistant position (26% Reduction to this position) | \$ 19,970 | \$822,943 |

The Departmental line item reductions are as follows:

| <u>Amount</u> | <u>Object Code</u> | <u>Description</u> |
|---------------|--------------------|--------------------------|
| a. \$ 2,460 | 6050 | Misc. department expense |

| | | |
|-------------|------|--|
| b. \$10,000 | 7250 | Telephone |
| c. \$ 7,000 | 7100 | Training |
| d. \$11,500 | 7150 | POST training |
| e. \$ 750 | 7400 | Dues/Membership |
| f. \$ 1,000 | 7050 | Travel |
| | | <u>Operational line items: \$ 32,710</u> |
| | | Grand Total: \$855,653 |

With these proposed lay offs and line item reductions, the Police Department has met its budget goals without touching patrol.

Planning & Development Services Including Building & Planning Divisions:

Budgetary Reduction Goal: \$104,151.

The layoff plan for the Building and Planning Department is as follows:

| <u>Position(s)</u> | <u>Salary</u> | <u>Total</u> |
|--|---------------|--------------|
| 1) Administrative Assistant position | \$ 60,977 | \$ 60,977 |
| 2) Building Inspector position <i>(60% cut to the position)</i> | \$ 43,174 | \$104,151 |

With these proposed layoffs, the department reaches its goal, and has \$28,940 leftover for the partial funding of the Building Inspector position. The \$28,940 would be put that back into the Building Inspector position as a 40% part-time employee position.

Fire Department:

Revised Budgetary Reduction Goal: \$457,279

Original Budgetary Reduction Goal: \$412,279.

(The budget reduction goal was increased \$45,000 to \$457,279 because overtime was underfunded.)

I am presenting three (3) options in the Fire Department. The City Administrator would recommend the Fire options in the following order:

1. Layoff Option One (1) would include the following positions:

| <u>Position(s)</u> | <u>Salary</u> | <u>Total</u> |
|---------------------------|-----------------|--------------|
| 1. Engineer positions (3) | \$103,333 (x 3) | \$310,000 |
| 2. Fire Chief position | \$182,169 | \$492,165 |

With these proposed layoffs in Option 1, the Department exceeds its goal by \$34,886. The Battalion Chief would not respond to calls and would allocate all of his time to the administrative functions of the Department. The Fire Captains would assume incident command in the field as is identified in their job descriptions. This option includes a unification of command of Police and Fire with the Police Chief assuming administrative command of the two departments. Our staff on fire apparatus would drop from 6 to 5.

| <u>Present</u> | <u>Proposed Under Option 3</u> |
|----------------------------|--------------------------------|
| 1. Captain | 1. Captain |
| 2. Acting Captain/Engineer | 2. Acting Captain/Engineer |
| 3. Engineer | 3. Engineer |
| 4. Engineer | 4. Firefighter |
| 5. Firefighter | 5. Intern |
| 6. Intern | |

We would run two trucks with 5 personnel (4 professional firefighters and an intern). Under this proposal, we would have four professional firefighters on shift instead of the historic five. We would be required to meet and confer on the impacts of the layoffs. The meet and confer would include a discussion of how the lower number of firefighters would engage minimum staffing. We will have a better idea on the effects this option has on overtime after we meet and confer on the impacts. A variation of this option is to layoff the Battalion Chief, instead of the Fire Chief. This variation would not unify the command of Police and Fire and would cost the City about \$50,000 more.

2. Layoff Option Two (2) includes the combining of the administrations of the two safety departments, Police and Fire.

Layoff Option (2) would include the following positions:

| <u>Position(s)</u> | <u>Salary</u> | <u>Total</u> |
|--------------------------------------|---------------|--------------|
| 1) Fire Chief position | \$182,169 | \$182,169 |
| 2) Administrative Assistant position | \$ 63,457 | \$ 245,626 |

Under Option (2), the Police Chief would assume Administrative command and control of both, the Police and Fire Departments. The Battalion Chief would run the day to day administration of the Fire Department. The Battalion Chief would be purely administrative and would not respond to calls. The Fire Captains would assume incident command in the field as is identified in their job descriptions.

Under Option (2), \$212,653 would have to be spread to other departments, because the option does not cover the Fire Department budget reduction goal.

3. Layoff Option Three (3) would include the following positions:

| <u>Position(s)</u> | <u>Salary</u> | <u>Total</u> |
|--------------------------------------|---------------|--------------|
| 1) Battalion Chief position | \$131,383 | \$131,383 |
| 2) Administrative Assistant position | \$ 63,457 | \$194,840 |

Under Option (3), the Fire Chief would not respond to calls and would allocate full-time to the administration of the department. Under Option 2 there is no unification of command for Police and Fire. Under Option (3), \$262,439 would have to be spread to other departments, because the option does not cover the Fire Department budget reduction goal.

I recommend that the ½ funded Firefighter position, placed in the budget last year, be continued at ½ funding in the next two fiscal years and be filled with overtime as is currently being done.

Finance:

Budgetary Reduction Goal: \$142,202.

The layoff plan for the Finance Department is as follows:

| <u>Position(s)</u> | <u>Salary</u> | <u>Total</u> |
|--|-----------------|------------------|
| Finance Department budget reduction goal | | \$142,202 |
| 1. Account Manager position | \$ 91,079 | \$ 91,079 |
| Budget reduction shortfall | | \$ 51,123 |
| <u>Add part-time employee (help with Budget process)</u> | | <u>\$ 10,000</u> |
| Revised budget reduction shortfall | | \$ 61,123 |
| Line item reductions: Outside Services | | <u>\$ 67,800</u> |
| | | +\$6,677 |
| 1) Outside Services | \$34,600 | |
| 2) Capital Computer Equipment | <u>\$33,200</u> | |
| Total: | \$67,800 | |

The Finance Department has exceeded their budgetary reduction goal by \$6,677.

Public Works, Administration & Streets:

Budgetary Reduction Goal: \$224,111

Under this plan the Planning & Development Services Director would assume administrative control over the Public Works Department and the Planning and Development Services Department. The Public Works Operator I in Streets is cut by 20% so an 80% funded position will appear in the next budget.

The layoff plan for the Public Works Department is as follows:

| <u>Position(s)</u> | <u>Salary</u> |
|--|------------------|
| 1. Public Works Director | \$148,765 |
| 2. Public Works Manager | \$ 64,785 |
| <i>(\$64,785 is 60% of the salary & benefits that is funded by the General Fund)</i> | |
| 3. Public Works Operator I Streets | <u>\$ 10,561</u> |
| <i>(20% of the position is cut)</i> | |
| | Total: \$224,111 |

In-House Architect:

We have on staff a part-time employee who acts as an in-house Architect. The Architect is currently finishing up his last two projects, which includes the Chinese Temple and the Fire Department Projects. All funds for the Architect for these two projects are funded through Housing and not the General Fund. I have directed the Housing Department to bid out architectural services, on a project by project basis, in the future. The In-House Architect will be laid off after the completion of the last two projects.

Administration Including Human Resources, City Administrator, City Clerk, City Hall, Economic Development, Parks Administration & Parks Operation:

Budgetary Reduction Goal: \$315,458.

The layoff plan for this Department is as follows:

| <u>Position(s)</u> | <u>Salary</u> |
|--|------------------|
| 1. Parks Director position | \$113,125 |
| 2. RDA/Economic Development Manager position | \$ 97,591 |
| 3. SBF/Program Specialist position <i>1/2 of the position</i> | \$ 32,984 |
| 4. Curator position <i>1/2 of the position</i> | \$ 32,694 |
| 5. Parks - Administrative Assistant <i>56% reduction</i> | <u>\$ 39,063</u> |
| Total: \$315,458 | |

The Interim City Administrator is currently the Interim Parks & Trees Director until the budget reductions are done and at that point the proposed reorganization would occur. My approach here was to incorporate the Parks & Trees Department into the Administrative Department until the cuts were done. At that point, we will dissolve the Parks & Trees Department and split it up in two directions. The maintenance field activities will go to the Public Works Department and the administrative aspects of the Parks & Trees Department; Curator, museums, and administrative functions, such as park reservations, will go to the Planning Development Services Department.

The reduction by half of the SBF/Program Specialist position will eliminate the former redevelopment and special events support activities of this position. Half of the position will be kept to continue to provide support to the SBF Fund Steering Committee. The Administrative Assistant in my office will also be used to help cover the front counter and provide limited clerical support for the Planning and Public Works Departments.

Mayor's Office:

Budgetary Reduction Goal: \$769.

Reductions are as follows:

| | <u>Fund Account</u> | <u>Amount</u> |
|-------------------------------|---------------------|---------------|
| 1) General Office Supplies | 6000 | \$ 50 |
| 2) Special Department Surplus | 6050 | \$ 300 |
| 3) Training | 7100 | \$ 200 |
| 4) Travel & Meetings | 7050 | <u>\$ 219</u> |
| | Total: | \$ 769 |

City Council:

Budgetary Reduction Goal: \$1,674.

Reductions are as follows:

| | <u>Fund Account</u> | <u>Amount</u> |
|---------------------|---------------------|---------------|
| 1) Outside Services | 7000 | \$ 500 |
| 2) Travel | 7050 | \$ 400 |
| 3) Training | 7100 | <u>\$ 774</u> |
| | Total: | \$1,674 |

Treasurer:

Budgetary Reduction Goal: \$591.

Reductions are as follows:

| | <u>Fund Account</u> | <u>Amount</u> |
|----------------------------------|---------------------|---------------|
| 1) Special Departmental Supplies | 6050 | \$250 |
| 2) Travel | 7050 | \$141 |
| 3) Training | 7100 | <u>\$200</u> |
| | Total: | \$591 |

Museums and Facility Budgets:

The combined budget reduction goal for the CCC Building, Pioneer Museum and Bolt's Antique Tool Museum is \$8,817.

The line item reductions were made to the CCC Building, Pioneer Museum and Bolt's Antique Tool Museum as follows:

| | |
|-------------------------------|----------------|
| 1) CCC Building | \$4,618 |
| 2) Bolt's Antique Tool Museum | \$2,032 |
| 3) Pioneer Museum | <u>\$2,167</u> |
| | Total: \$8,817 |

With these reductions the CCC Building, Pioneer Museum and Bolt's Antique Tool Museum have met their budget reduction goals.

Special Events (Fund 100 – Community Promotions):

The current balance in Fund 100 – Community Promotions is estimated at \$30,000 at the end of this 2012/13 fiscal year. As the Council is aware, this fund is used to provide financial support of the special events that occur within the community. Historically, the City has been a sponsor of the Oroville 5k River Run and the Celebrate Museum Row events. The City has co-sponsored the Feather Fiesta Days, 4th of July Fireworks Show, Salmon Festival and the Holiday Light Parade.

In addition, the City has not sponsored, but to varying degrees, has been involved in the following events: Downtown First Fridays, State Theatre Programs, Perry Mason Days, Old Time Fiddlers Statewide Competition, fishing tournaments, live festival at the Ehmann Home and Veteran's Day Parade.

As I mentioned earlier, the Fund has approximately \$30,000. These are General Fund monies that have been contributed historically to the Fund. Given our fiscal conditioning, I am recommending no more contributions be made to this Fund for the foreseeable future so that when these funds are depleted there will be no more funds allocated towards the support of any special events, or the Chamber.

In addition to the financial contributions that have been made historically from this Fund, the City also has provided in-kind support for the sponsored or co-sponsored events, such as street sweeping, sidewalk cleaning, landscape sprucing, barricades, fee waivers, safety, utilities, banners up/down, tickets sales and copier/paper. In addition, half of the SBF/Program Specialist position was allocated towards providing staff support for these events, and other activities. The City has also provided in-kind services to other events that are not sponsored or co-sponsored by the City.

Recommendations for the Community Promotions Fund & Special Events:

It is my recommendation for the next fiscal year, the City provide the following support level for sponsored, co-sponsored and other events.

- 1) With the elimination of ½ of the SBF/Program Specialist position that provided staff support for the sponsored/co-sponsored and other events, it is recommended that the City provide no staff support for any of these events.
- 2) I would recommend that the in-kind services continue as they have for the sponsored and co-sponsored events that will continue next year. These in-kind services would include street sweeping, sidewalk cleaning, landscape sprucing, barricades, safety, utilities, banners up/down, tickets sales and copier/paper. I would only recommend the same level of in-kind services these sponsored /co-sponsored events have received historically. I do not recommend an increased level of service.
- 3) I recommend no General Fund cash donations to any of the sponsored/co-sponsored events next year with the exception of the Salmon Festival, in the amount of \$3,000, for buses only. The Special Event Coordinator for Feather Fiesta Days is paid for by the SBF. I further recommend that the City eliminate the City sponsored events of the Oroville 5K River Run and Celebrating Museum Row. It is my understanding that the Fourth of July event will not be occurring this next fiscal year and I would recommend withdrawing all financial and in-kind support for that event next fiscal year.

- 4) I would also recommend the City discontinue all support and in-kind services for the Holiday Light Parade.
- 5) I would also recommend reducing the Chamber contract by \$10,000 and only allocate \$10,000 to the Chamber for next fiscal year from the Community Promotions Fund. Historically, half of the Chamber's \$20,000 has come from Fund 100, the Community Promotions Fund, and the other half from the Enterprise Zone. The Enterprise Zone funding is in jeopardy next year due to the State identifying it as a non-refundable ROPS payment. It is recommended that the Chamber contract be funded from the Community Promotions Fund and only at a 50% level of \$10,000.
- 6) I recommend no in-kind services or financial support for any of the additional community events which includes, but is not limited to Downtown First Fridays, State Theatre Programs, Perry Mason Days, Old Time Fiddlers Statewide Competition, fishing tournaments, live festival at the Ehmann Home and Veteran's Day Parade.

What this will leave is a \$3,000 donation to the Salmon Festival for next year and in-kind services for Feather Fiesta Days and the Salmon Festival. In-kind services for these events are currently in the line item departmental budgets.

The Council is free to make further contributions out the Community Promotions Fund as it deems appropriate. The total allocation out of the Community Promotions Fund for next fiscal year stands at \$13,000 (Salmon Festival \$3,000 and Chamber of Commerce \$10,000). With the recommendation of the City Administration for a \$13,000 allocation for next fiscal year, it leaves \$17,000 for an anticipated fund balance for the end of next fiscal year.

City Attorney:

The City Attorney proposed no reduction in the City Attorney budget for next year but said that he would implement an administrative procedure that would require all staff to acquire Department Head approval prior to having access to City Attorney services. In addition, we would add an additional \$65,000 to the Attorney's budget for anticipated litigation with the State over the \$1.8 million RDA loan. The budget reductions to resolve the additional \$65,000 for the City Attorney's budget will be identified at the end of the first round of budget cuts of this report.

Housing & Development Services:

Budgetary Reduction Goal: \$147,872

The Housing & Development Services Department (BAHD) has also fallen upon difficult times with the demise of the Enterprise Zone, Redevelopment Agency and the reduction in grants at the federal and state level. In light of that, the overall revenue needed to continue the staffing at its current level for the next two years is \$1,309,996. However, the revenue anticipated over the same period is \$1,164,124. The Fund is short \$147,872.

The layoff plan for BAHD is as follows:

| <u>Position(s)</u> | <u>Salary</u> |
|--|---------------|
| 1. Business Assistance & Housing Director position | \$128,085 |

| | |
|---|---------------|
| 2. Staff Assistant position | \$ 48,200 |
| 3. Program Analyst II | \$ 72,451 |
| 4. Community Code Enforcement Specialist position | <u>\$ N/A</u> |

Total: \$248,736

The lack of revenue for the two years is \$145,872. The Department has exceeded its goal by \$102,864. These funds will be used to cover lay off costs of departing employees. In addition, historic funding for the Community Code Enforcement Specialist has come from BAHD Department. The funding for that has been dropped due to the fact that we now have limited access to Program Income. However, we may be able to participate again in Program Income early next year. If that comes to fruition, we will again be able to support a Community Code Enforcement Specialist position. The Program Income funding would also be able to pick-up the Staff Assistant position for the BAHD Department. This may come about in September/October of this coming fiscal year. If that is the case, we would be able to re-staff these two positions. The Community Code Enforcement Specialist was funded from a grant outside the revenue calculation of the Department. That is why the savings from the position is not counted toward the funds needed to balance and reach the Department budget reduction goal.

I am also recommending the combining of the administrations of the BAHD and Finance Department. In this case I am recommending the layoff of the BAHD Director position and allowing the Finance Director to have overall administrative control over the combined Departments. The Management Analyst III, in Housing, would run the more technical nuts and bolts day-to-day operational aspect of the Housing Division.

Spreading of City Attorney and Fire Department Costs to Other Departments:

From the first round of budget reductions the following costs were not covered by departmental reductions:

| | |
|--|------------------|
| 1) City Attorney litigation costs with the State of California For the RDA loan and other expenses | \$ 65,000 |
| 2) Fire Department Option 2 costs not covered by the Department's reductions. (<i>This number may change depending upon what option the Council chooses for Fire</i>) | <u>\$212,653</u> |
| Total: | \$277,653 |

These costs will be covered by the following layoffs from other departments as follows:

| | <u>Reduction</u> | <u>Total</u> |
|---|------------------|--------------|
| 1) Finance (<i>Exceeded goal by \$6,677</i>) | \$ 6,677 | \$ 6,677 |
| 2) Administration – Program Specialist (<i>1/2 of position</i>) | \$36,791 | \$ 43,468 |
| 3) Parks – Curator (<i>remaining 1/2 of position</i>) | \$32,694 | \$ 76,162 |
| 4) Public Works – Streets (<i>seasonal help</i>) | \$15,886 | \$ 92,048 |
| 5) Parks – Administrative Assistant (<i>remaining 44%</i>) | \$30,088 | \$122,136 |
| 6) Public Works – Operator I Streets (<i>remaining 80% of position</i>) | \$38,995 | \$161,131 |
| 7) Parks – Park Tech II | \$70,542 | \$231,673 |

| | | |
|--|----------|------------------|
| 8) Parks – Seasonal Worker | \$11,284 | \$242,957 |
| 9) Police – Administrative Assistant (further 11% reduction to a 63% funded position) | \$ 8,332 | \$251,289 |
| 10) Streets Cement Finisher (39% of position) | \$26,364 | <u>\$277,653</u> |
| | Total: | \$277,653 |

The Administration Program Specialist will return to Planning and take ½ of the Assistant Planner position and retain the duties of monitoring the wind down of the RDA.

Round Two of Layoffs:

In order to payoff the one time costs of the vacation accruals, severance, unemployment insurance and other lay off expenses that must be paid to departing employees, I find that we need to do a second round of layoffs to pay for those expenses, or consider a loan. Our budget goal for layoff expenses is \$777,510.

The recommended layoffs are as follows:

| <u>Position(s) & Line Items</u> | <u>Salary</u> | <u>Total</u> |
|--|---------------|--------------|
| 1) Police - Administrative Assistant position (Remaining 63% portion of the position) | \$ 48,510 | \$ 48,510 |
| 2) Building Inspector position (Remaining 60% portion of the position) | \$ 28,940 | \$ 77,450 |
| 3) Special Events – Salmon Festival (Cash contribution) | \$ 3,000 | \$ 80,450 |
| 4) Chamber of Commerce (Last half of the funding) | \$ 10,000 | \$ 90,450 |
| 5) Park Tech II position | \$ 61,251 | \$151,701 |
| 6) Park Tech I position | \$ 33,888 | \$185,589 |
| 7) Parks Temple Tour Guide position | \$ 8,503 | \$194,092 |
| 8) Public Works – Street (Operator II) position | \$ 70,542 | \$264,364 |
| 9) Finance Accountant position | \$ 70,869 | \$335,503 |
| 10) Overtime Parks Administration | \$ 5,000 | \$340,503 |
| 11) Overtime Finance | \$ 5,000 | \$345,503 |
| 12) Park Tech III position (Streets & Parks would be combined) | \$ 71,951 | \$417,454 |
| 13) Jr. Equipment Mechanic position | \$ 66,759 | \$484,213 |
| 14) Streets – Cement Finisher position (Remaining 61% of the position) | \$ 41,231 | \$525,444 |
| 15) Park Overtime | \$ 7,000 | \$532,444 |

| | | |
|---|-----------|-----------|
| 16) Public Works Construction Inspector position | \$ 73,040 | \$605,484 |
| 17) Park Tech III position | \$ 70,115 | \$675,599 |
| 18) Administration – Program Specialist position (Remaining ½ of the position) | \$ 36,791 | \$712,390 |
| 19) Streets – Operator I position | \$ 60,339 | \$772,729 |
| 20) Building & Planning Overtime | \$ 4,781 | \$777,510 |

The Loan:

On May 7, 2013, we received the City Attorney's fund review of our other internal funds. This review allowed us to determine if the Council has the option of borrowing internal funds to pay for the one-time costs of laid-off employees and an internal cash flow loan. As we do this, we must be mindful of keeping enough eligible funds available for an internal cash flow loan that we will require in October 2014. The City Attorney believes the State court case for the \$2.1 million RDA loan and other expenses will probably go past this years' October – December (2013) cash flow dry period. If this estimate is accurate, we will not need an internal dry period cash flow loan in October – December of 2013. As of this writing, I believe we have the funds available for a hard loan to cover the separation costs of one time layoffs of \$777,510. The hard loan will be long term (5 years) and require an annual payment from the General Fund. The annual repayment amount is \$156,880. The loan will receive the interest rate we currently receive, which is the market rate for City investments.

We are just short of our \$1.8 million requirement for an internal dry period cash flow loan for October – December 2014. The estimate of those quasi General Fund funds stands at 1.8 million.

The choice that the Council has on the second round of cuts is either further layoffs or a hard loan from our Other Funds. The arguments for the two options are as follows: 1) the layoff costs are created in the 2013/14 fiscal year budget. Given that, it is logical to deal with further cuts so that we are truly balanced. Further layoffs create a buffer of revenue that will place the City in a very safe position going into the following fiscal year, in the event that things become worse. The further layoffs also create a General Fund reserve which is something the City needs to do as we try to build our reserves to the \$1.8 million level so we can deal with our dry period cash flow loan that we believe will be needed in the 2014/15 fiscal year. Layoffs afford the City to consider adding staff back safely, at an appropriate level, given the new fiscal situation of the 2014/15 fiscal period.

There are a variety of arguments for and against the loan. Generally speaking, you do not want to borrow money to balance your budget. However, the departure costs of laid off employees is a relatively unique situation and is one time in nature. Given that, there is logic and justification to utilize a one time money source to resolve this issue. The positive aspect of the loan is that you do not have to make the severe cuts and service reductions represented in the second round of layoffs.

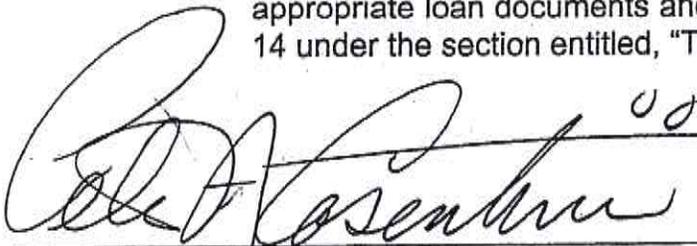
The loan option creates the expense of an annual loan repayment. The layoffs to cover the annual loan repayment cost are as follows:

| <u>Positions</u> | <u>Salary</u> | <u>Total</u> |
|--|---------------|--------------|
| 1) Streets – Cement Finisher position (1/2 of the position) | \$ 42,364 | \$ 42,364 |
| 2) Public Works Construction Inspector position | \$ 73,040 | \$115,404 |
| 3) Parks Tech III (41% reduction in the position) | \$ 41,476 | \$156,880 |

Recommendations:

The Interim City Administrator recommends the following:

- 1) Council approve all the layoffs, reductions in positions and line item reductions presented in each department on pages 3 through 12 in this report, except Fire.
- 2) Council select a layoff option for the Fire Department. The Interim City Administrator recommends them in the order they are presented, 1 through 3 and leaving the ½ funded Firefighter position as is and filling the position with overtime.
- 3) Council approve the six (6) recommendations for the Community Promotions Fund and Special Events found on pages 10 and 11 of this report.
- 4) Council approve the ten (10) layoffs or reductions found on page 12 of this report under the section entitled, "Spreading of City Attorney and Fire Department Costs to Other Departments".
- 5) Council to select an option to deal with the second round of cuts. The Council's choices are layoffs or a loan and loan payment which includes some layoffs. The Interim City Administrator recommends the loan option 5(B) below:
 - A) If the Council selects the layoff option, Council should approve the fifteen (15) layoffs or reductions found on pages 13 and 14 of this report under the section entitled, "Round Two of Layoffs".
 - B) If Council selects the loan option, Council should direct staff to bring back the appropriate loan documents and approve layoffs or reductions found on page 14 under the section entitled, "The Loan".



Peter Cosentini, Interim City Administrator

6/24/2013

2013/14 Estimated
Salary/benefits

Payout Calc.
est. thru 6/30/13

Unemployment
(based on 52 wks)

PERS Bond

NET REDUCTION

Description

| Description | | 2013/14 Estimated Salary/benefits | Payout Calc. est. thru 6/30/13 | Unemployment (based on 52 wks) | PERS Bond | NET REDUCTION |
|--|----------|--------------------------------------|-----------------------------------|-----------------------------------|-----------|---------------|
| POLICE DEPARTMENT | | | | | | |
| positions: | | | | | | |
| CSO | 50% | \$34,642 | \$0 | \$11,258 | \$1,331 | \$22,053 |
| CA/IT (updated 5/20/13) | resigned | \$80,287 | \$0 | \$0 | \$3,318 | \$76,969 |
| Detective | 50% | \$60,920 | \$0 | \$11,700 | \$4,299 | \$44,921 |
| Administrative Assistant | resigned | \$79,365 | \$2,092 | \$0 | \$3,341 | \$73,932 |
| Narcotics Task Force Officer | N 50% | \$56,357 | \$0 | \$11,700 | \$4,070 | \$40,588 |
| Evidence Tech | 0.50% | \$37,598 | \$0 | \$11,258 | \$1,487 | \$24,853 |
| Investigative Segeant | B 100% | \$147,464 | \$9,667 | \$11,700 | \$5,418 | \$120,679 |
| Line Item Reductions | | | | | | \$32,710 |
| POLICE DEPT. GOAL: | | | | | | |
| | | | | | | |
| PLANNING & DEVELOPMENT | | | | | | |
| (Planning and Building Divisions) | | | | | | |
| positions: | | | | | | |
| Administrative Assistant | vacant | \$62,628 | \$0 | \$0 | \$3,055 | \$59,573 |
| Building Inspector | 60% | \$49,054 | \$0 | \$19,300 | \$1,520 | \$28,234 |
| Line Item Reductions | | | | | | |
| PLANNING & DEV GOAL | | | | | | |
| | | | | | | |
| FINANCE DEPARTMENT | | | | | | |
| position: | | | | | | |
| Accounting Manager | vacant | \$93,657 | \$0 | \$0 | \$4,400 | \$89,257 |
| Add part-time help | | (\$10,000) | | | | (\$10,000) |
| Line Item Reductions | | | | | | \$67,800 |
| FINANCE DEPT. GOAL | | | | | | |
| | | | | | | |
| PUBLIC WORKS | | | | | | |
| (Administration & Streets Div.) | | | | | | |
| positions: | | | | | | |
| Public Works Director | vacant | \$150,271 | \$14,382 | \$23,400 | \$6,941 | \$105,548 |
| Public Works Mgr.(General Fund only 60%) | vacant | \$66,407 | \$0 | \$0 | \$3,001 | \$63,406 |
| Public Works Operator II (streets) | 100% | \$54,583 | \$1,599 | \$23,400 | \$2,325 | \$27,259 |
| Line Item Reductions | | | | | | |
| P.W. ADMIN/STR DEPT GOAL | | | | | | |
| | | | | | | |
| ADMINISTRATION | | | | | | |
| (C.A./Clerk/City Hall/Econ Dev/Human Resources/Parks Admin and Operations) | | | | | | |
| positions: | | | | | | |
| Parks & Trees Director | vacant | \$115,804 | \$0 | \$0 | \$4,957 | \$110,847 |
| RDA/Econ Dev Manager | 100% | \$103,711 | \$6,051 | \$23,400 | \$5,681 | \$68,579 |
| Program Specialist/SBF | 50% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Program Spec/RDA (General Fund only 50%) | vacant | \$46,144 | \$0 | \$0 | \$2,107 | \$44,037 |
| Curator | 50% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Administrative Assistant - Parks | 100% | \$70,029 | \$0 | \$0 | \$1,590 | \$68,439 |
| ADMIN. BUDGET GOAL | | | | | | |
| | | | | | | |
| Line item reductions in CCC/Pioneer/Bolt budgets | | | | | | |
| | | | | | | |
| MAYOR LINE ITEM CUTS | | | | | | |
| | | | | | | |
| COUNCIL LINE ITEM CUTS | | | | | | |
| | | | | | | |
| CITY TREASURER LINE ITEM CUTS | | | | | | |
| | | | | | | |
| | | \$1,298,920 | \$33,792 | \$147,116 | \$58,840 | \$239,747 |

6/19/2013

\$239,747

| Description | 6/24/2013 | 2013/14 Estimated Salary/benefits | Payout Calc. est. thru 6/30/13 | Unemployment (based on 52 wks) | PERS Bond | NET REDUCTION |
|---------------------------------|-----------|--------------------------------------|-----------------------------------|-----------------------------------|-----------|---------------|
| FIRE DEPARTMENT | | | | | | |
| Department Goal = \$457,279 | | | | | | |
| \$457,279 | | | | | | |
| positions: | | | | | | |
| Engineer positions (3) | | \$302,156 | \$13,123 | \$70,200 | \$22,419 | \$196,414 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPARTMENT GOAL: | | | | | | |
| short based on Dept. Goal above | | | | | | |

| | | | | | | |
|-------------------------------|-------------|-----------|----------|----------|----------|-----------|
| Sheet 1 - SHORT | | | | | | |
| Fire Option 1 | | \$302,156 | \$13,123 | \$70,200 | \$22,419 | \$196,414 |
| SHORT CITY BUDGET GOAL | | | | | | |
| | \$2,065,705 | \$302,156 | \$13,123 | \$70,200 | \$22,419 | \$105,742 |
| | | | | | cost | |

HOUSING DEPARTMENT:

positions:
Grant Funded

| | | | | | | |
|----------------------------------|----------|---------|----------|---------|----------|--|
| Community Code Enf. Specialist | \$87,919 | | | | | |
| Staff Assistant/Code Enforcement | \$46,057 | \$2,610 | \$0 | \$2,469 | \$40,978 | |
| Program Analyst II | \$72,451 | \$2,902 | \$23,400 | \$3,767 | \$42,382 | |
| (Short)/Over City Budget Goal: | \$72,936 | | | | | |

ADDITIONAL POSITIONS/CUTS:

Round 1B 7/1/2013

2013/14 Estimated Payout Calc.
Salary/benefits est. thru 6/30/13

Unemployment
(based on 52 wks)

PERS Bond

NET REDUCTION

| Description | 2013/14 Estimated Salary/benefits | Payout Calc. est. thru 6/30/13 | Unemployment (based on 52 wks) | PERS Bond | NET REDUCTION |
|------------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------|---------------|
| FIRE DEPARTMENT | | | | | |
| Department Goal = \$457,279 | | | | | |
| \$457,279 | | | | | |
| positions: | | | | | |
| Fire Chief | \$188,802 | \$73,477 | \$23,400 | \$15,030 | \$76,895 |
| | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPARTMENT GOAL: | | | | | |
| short based on Dept. Goal above | | | | | |
| Admin/Park Tech II | \$53,369 | \$1,472 | \$17,160 | \$2,323 | |
| Curator | \$68,617 | \$9,959 | \$17,472 | \$3,112 | |
| Chamber of Commerce | \$10,000 | | | | |
| Finance Accountant * | \$56,554 | \$1,615 | \$20,384 | \$2,392 | |
| Overtime etc | \$39,742 | | | | |
| Construction Inspector | \$20,000 | | | | |
| | \$0 | | | | |
| Savings on personal changes PW/Swr | \$11,045 | | | | |
| Sheet 1 - SHORT | | | | | |
| Fire Option 1 | \$188,802 | \$73,477 | \$23,400 | \$15,030 | \$76,895 |
| SHORT CITY BUDGET GOAL | | | | | |
| | \$448,129 | \$86,523 | \$78,416 | \$22,857 | \$187,796 |

cost

Page 1 Round 1 - layoff savings
Page 2 Round 1 - layoff savings
Page 3 Round 1B - layoff savings

| |
|-------------|
| \$1,399,430 |
| \$794,806 |
| \$0 |
| \$2,194,236 |
| \$2,065,705 |
| (\$128,531) |

service/supplies savings
(\$100,510)

CITY GOAL:

To make Loan Payment:

Preliminary Loan Numbers

Page 1 Round 1 - cost of layoff
Page 2 - Round 1 cost of layoff
Page 3 - Round 1 B cost of layoff
reduction in layoff costs net

| |
|------------|
| \$239,747 |
| \$105,742 |
| \$187,796 |
| (\$33,191) |
| \$500,094 |

Loan Payment:
\$100,179.60

Loan will come from the following funds:

| | | |
|--------------------------------|-----|-----------|
| Drainage Impact Fee Fund | 105 | \$200,000 |
| North Therm. Traffic Impact Fd | 107 | \$100,094 |
| Traffic Impact Fee Fund | 108 | \$200,000 |
| | | \$500,094 |

EXHIBIT "A"

Page 4

Position savings/lower classification changes

| | | | |
|----------------------------------|--|----------|--|
| Police: | | | |
| Detective 5% half year savings . | | \$2,640 | |
| | | | |
| Public Works | | | |
| Operator II to Operator I | | \$3,567 | |
| | | | |
| Fire Engineers | | \$26,463 | |
| | | | |
| | | \$32,670 | |
| | | | |

Police:

Community Service Officer changed to 50% funded.

Lieutenant changed to 100% funded.

Information Technology remains as recommended by the Interim City Administrator. (cut) - vacant

Detective changed to 50% funded.

Administrative Assistant remains as recommended by the Interim City Administrator. (cut) - vacant

Traffic Officer changed to 100% funded.

Narcotics Officer changed to 50% funded.

Evidence Technician remains as recommended by the Interim City Administrator. (cut 50%)

School Resource Officer changed to 100% funded.

Administrative Assistant changed to 100% funded.

Investigations Sergeant remains as recommended by Interim City Administrator. (cut)

(Sergeant will be hired back based on Grant funds up to 55,500 and will only remain if additional Grant funds are acquired.)

Operational budget reduction remains as recommended by Interim City Administrator (32,710).

Planning & Community Development:

Administrative Assistant remains as recommended by the Interim City Administrator. (cut) - vacant

Building Inspector remains as recommended by the Interim City Administrator. (Cut 60%)

Finance:

Accounting Manager remains as recommended by the Interim City Administrator. (cut) - vacant

Part-time remains as recommended by the Interim City Administrator.

Operational budget reduction remains as recommended by the Interim City Administrator (67,800).

Public Works:

Public Works Director remains as recommended by the Interim City Administrator. (cut) - vacant

Public Works Manager remains as recommended by the Interim City Administrator. 60% funded by General Fund (cut) - vacant

Public Works Operator I changed to 100% funded.

Public Works Operator II added to cut 100%. (cut)

Administration (Human Resources/City Administrator/City Clerk/City Hall/Economic Development/Parks Admin & Operations):

Parks Director remains as recommended by the Interim City Administrator. (cut) - vacant

RDA/Economic Development Manager remains as recommended by the Interim City Administrator. (cut)

Program Specialist/SBF changed to 100% funded.

Program Specialist/RDA added to cut (50% only general fund).

Cultural Facilities Coordinator (Curator) changed to 100% funded.

Parks Administrative Assistant changed to 100% cut. (cut) - vacant

Mayor/Council/Treasurer/Bolt Museum/Pioneer Museum/CCC Bldg operational budget reductions remain as recommended by the Interim City Administrator (11,851).

6/19/2013

Fire:

Fire Engineers (3). (cut)

Housing & Business Assistance:

No Impact to the General Fund. Funding source Grants.

Housing & Business Assistance Director changed to 100% funded.

Program Analyst II remains as recommended by the Interim City Administrator. (cut)

In-House Architect will remain only until last two projects complete - Grant funded.

GRANT FUNDED BY HOUSING/WORKS FOR COMMUNITY DEVELOPMENT:

Staff Assistant Code Enforcement remains as recommended by the Interim City Administrator. (cut)

Community Code Enforcement Specialist remains as recommend by the Interim City Administrator. (cut)

Additional cuts 7/1/2013

Fire Chief. (cut)

Admin/Parks Tech II. (cut)

Curator. (cut)

Chamber of Commerce (general fund transfer)

Finance Accountant. (cut)

Misc. cuts as follows:

Overtime Finance \$5,000/Overtime Park Admin. \$5,000/Parks Ops. \$7,000/Overtime Bldg. & Planning \$4,781

Finance duplicate cut \$6,677/Parks Seasonal \$11,284

Construction Inspector cut \$20,000 general fund (\$20,000 to be picked up by Sewer Fund)

SUMMARIES

**ADOPTED BUDGET 2013 – 2014
&
FINANCIAL PLAN 2014 - 2015**

SECTION B

**SUMMARY OF CHANGE IN FUND BALANCES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

| Fund: | Fund # | Beginning Fund Balance | Revenues & Sources Adopted | Expenses & Uses Adopted | Ending Fund Balance |
|--|--------|------------------------------|----------------------------------|-------------------------------|---------------------------|
| General Fund (includes \$800,000 General Fund Reserve) | 001 | \$3,600,490 | \$11,658,452 | \$11,392,609 | \$3,866,333 |
| Special Revenue Funds | | | | | |
| Community Promotion | 100 | \$30,000 | \$10,000 | \$13,000 | \$27,000 |
| Sewer Collections & Maintenance | 101 | \$1,401,524 | \$2,785,390 | \$2,950,013 | \$1,236,901 |
| Sewer Connection Fund | 104 | \$795,093 | \$8,799 | \$100 | \$803,792 |
| Drainage Impact Fees | 105 | \$498,127 | \$4,147 | \$100 | \$502,174 |
| Parks Development Fees | 106 | \$75,136 | \$3,200 | \$100 | \$78,236 |
| Thermalito Traffic Impact Fees | 107 | \$155,588 | \$430 | \$100 | \$155,918 |
| Traffic Impact Fees | 108 | \$505,204 | \$35,793 | \$100 | \$540,897 |
| Drainage Impact Fees City Wide | 109 | \$268,262 | \$16,448 | \$100 | \$284,610 |
| Local Transportation | 111 | \$132,448 | \$530 | \$100 | \$132,878 |
| Gas Tax RSTP Fund | 112 | \$331,896 | \$1,327 | \$0 | \$333,223 |
| Technology Fee Fund | 116 | (\$53,849) | \$54,080 | \$0 | \$231 |
| Recycling Fund | 119 | \$71,844 | \$18,074 | \$61,000 | \$28,918 |
| Special Gas Tax | 120 | \$22,607 | \$99,595 | \$107,500 | \$14,702 |
| Special Gas Tax | 125 | \$26,602 | \$58,274 | \$58,570 | \$26,306 |
| Special Gas Tax | 127 | \$91,482 | \$199,775 | \$247,896 | \$43,361 |
| Airport Improvement | 130 | \$3,000 | \$515,700 | \$518,700 | \$0 |
| Asset Seizure | 155 | \$27,396 | \$110 | \$0 | \$27,506 |
| Public Safety Augmentation | 156 | \$38,720 | \$99,403 | \$130,000 | \$8,123 |
| Police Supplemental Law Enforcement | 157 | \$70,428 | \$100,100 | \$138,530 | \$31,998 |
| Law Enforcement Block Grant | 158 | \$117,389 | \$0 | \$77,309 | \$40,080 |
| Law Enforcement Impact Fees | 159 | \$52,996 | \$892 | \$100 | \$53,788 |
| Misc Grant Fund | 160 | \$0 | \$0 | \$0 | \$0 |
| Fire Suppression Impact Fees | 163 | \$20,663 | \$606 | \$100 | \$21,169 |
| Contingency | 165 | \$4,605 | \$0 | \$0 | \$4,605 |
| Grants/Fire Fund | 166 | \$76,133 | \$0 | \$76,133 | \$0 |
| General Government Dev. Impact Fees | 169 | \$5,658 | \$769 | \$5,100 | \$1,327 |
| Oroville Public Finance Authority | 180 | \$1,986,557 | \$1,918,775 | \$1,918,775 | \$1,986,557 |
| Landscape/Lighting Maintenance District | 184 | \$8,344 | \$45,979 | \$54,295 | \$28 |
| Benefit Assessment Districts | 185 | \$54,606 | \$1,783 | \$41,886 | \$14,503 |
| Westside Public Safety Facility 2006-1 | 186 | \$197,986 | \$46,946 | \$541 | \$244,391 |
| Public Safety Services 2006-2 | 187 | \$198,154 | \$46,946 | \$541 | \$244,559 |
| Supplemental Benefit Fund | 190 | \$227,002 | \$908 | \$51,961 | \$175,949 |
| RDA (Tax Increment) | 198 | \$0 | \$2,171,574 | \$2,171,574 | \$0 |
| Manufacturing Development Center | 440 | \$63,423 | \$72,255 | \$25,444 | \$110,234 |
| RDA Revolving Loan Fund | 498 | \$758,446 | \$9,065 | \$0 | \$767,511 |
| Plan Retention Fund | 705 | \$15,232 | \$1,455 | \$10 | \$16,677 |
| Annexation | 710 | \$37,105 | \$148 | \$37,000 | \$253 |
| Subtotal Expenses | | \$11,916,294 | \$19,987,728 | \$20,079,287 | \$11,824,735 |

Summary Of Change In Fund Balances 2013 - 2014
(Continued)

| Fund: | Fund # | Beginning Fund Balance | Revenues & Sources Adopted | Expenses & Uses Adopted | Ending Fund Balance |
|---|---------------|-------------------------------|---------------------------------------|------------------------------------|----------------------------|
| Business Assistance/Housing Dev. | | | | | |
| Housing | 140 | \$0 | \$529,126 | \$529,126 | \$0 |
| | 141 | \$751,641 | \$67,180 | \$75,000 | \$743,821 |
| First Time Home Buyer Grant | 149 | \$478,426 | \$1,900 | \$119,900 | \$360,426 |
| Community Dev. Block Grants | 150 | \$520,779 | \$0 | \$312,719 | \$208,060 |
| EDBG Grant | 151 | \$328,161 | \$274,434 | \$392,500 | \$210,095 |
| RDA Housing Set-aside | 199 | \$0 | \$0 | \$0 | \$0 |
| Housing Rehabilitation (CDBG) | 450 | \$542,834 | \$150,454 | \$3,000 | \$690,288 |
| Economic Development (EDBG) | 451 | \$5,328 | \$15,500 | \$15,500 | \$5,328 |
| CDBG Housing Revolving Loan | 452 | \$0 | \$0 | \$0 | \$0 |
| Micro Enterprise Revolving Loan Fund | 453 | \$1,140,001 | \$365,500 | \$0 | \$1,505,501 |
| Cal Home Revolving Loan Fund | 454 | \$104,003 | \$416 | \$0 | \$104,419 |
| Home Revolving Loan Fund | 455 | \$3,512 | \$6,533 | \$0 | \$10,045 |
| Housing Rehab Assist. RLF | 456 | \$0 | \$0 | \$0 | \$0 |
| Public Facilities Revolving Loan Fund | 457 | \$0 | \$0 | \$0 | \$0 |
| City Revolving Loan | 460 | \$156,990 | \$250 | \$25,000 | \$132,240 |
| Debt Service | | | | | |
| "74" Sewer Bonds | 210 | \$44,054 | \$331 | \$0 | \$44,385 |
| City Debt Service Fund | 230 | \$658 | \$718,441 | \$696,441 | \$22,658 |
| OAD 1993-1 Debt Service | 276 | \$101,045 | \$0 | \$4,443 | \$96,602 |
| OPFA Redemption Fund | 280 | \$995 | \$1,918,775 | \$1,918,775 | \$995 |
| Capital Projects | | | | | |
| Equipment Replacement | 305 | \$353,523 | \$20,740 | \$63,000 | \$311,263 |
| Capital Equipment | 306 | \$28,641 | \$270 | \$0 | \$28,911 |
| Capital Projects | 307 | \$327,761 | \$0 | \$0 | \$327,761 |
| Bldg/Facilities Capital Improv. Fund | 320 | \$0 | \$0 | \$0 | \$0 |
| RDA Bond Fund Projects | 395 | \$2,745,065 | \$10,980 | \$0 | \$2,756,045 |
| RDA Capital Projects Funds | 396 | \$283,758 | \$1,135 | \$0 | \$284,893 |
| RDA Bond Fund Projects | 397 | \$217,480 | \$0 | \$0 | \$217,480 |
| Enterprise Funds | | | | | |
| Local Transit Enterprise Fund | 410 | \$199,547 | \$504,197 | \$532,731 | \$171,013 |
| Internal Service Funds | | | | | |
| Stores Revolving | 520 | \$63,021 | \$38,000 | \$45,300 | \$55,721 |
| Vehicle Maintenance | 540 | \$21,601 | \$475,609 | \$471,609 | \$25,601 |
| Workers' Compensation (Self-Funded) | 550 | \$593,791 | \$330,278 | \$369,288 | \$554,781 |
| Unemployment Self-Insurance | 552 | \$88,123 | \$35,800 | \$88,123 | \$35,800 |
| Self-Insurance Vision Plan | 555 | \$120,934 | \$35,676 | \$73,001 | \$83,609 |
| Subtotal of Expenditures | | \$9,221,669 | \$5,501,525 | \$5,735,456 | \$8,987,738 |
| Total Expenditures | | \$21,137,963 | \$25,489,253 | \$25,814,743 | \$20,812,473 |

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

| Fund: | Fund # | Beginning Fund Balance | Revenues & Sources Adopted | Expenses & Uses Adopted | Ending Fund Balance |
|--|--------|------------------------------|----------------------------------|-------------------------------|---------------------------|
| General Fund (includes \$800,000 General Fund Reserve) | 001 | \$3,866,333 | \$11,522,775 | \$11,473,368 | \$3,915,740 |
| Special Revenue Funds | | | | | |
| Community Promotion | 100 | \$27,000 | \$10,000 | \$13,000 | \$24,000 |
| Sewer Collections & Maintenance | 101 | \$1,236,901 | \$3,110,754 | \$3,426,718 | \$920,937 |
| Sewer Connection Fund | 104 | \$803,792 | \$8,799 | \$100 | \$812,491 |
| Drainage Impact Fees | 105 | \$502,174 | \$4,147 | \$100 | \$506,221 |
| Parks Development Fees | 106 | \$78,236 | \$3,200 | \$100 | \$81,336 |
| Thermalito Traffic Impact Fees | 107 | \$155,918 | \$430 | \$100 | \$156,248 |
| Traffic Impact Fees | 108 | \$540,897 | \$35,793 | \$100 | \$576,590 |
| Drainage Impact Fees City Wide | 109 | \$284,610 | \$16,448 | \$100 | \$300,958 |
| Local Transportation | 111 | \$132,878 | \$530 | \$100 | \$133,308 |
| Gas Tax RSTP Fund | 112 | \$333,223 | \$1,327 | \$0 | \$334,550 |
| Technology Fee Fund | 116 | \$231 | \$55,724 | \$24,000 | \$31,955 |
| Recycling Fund | 119 | \$28,918 | \$18,505 | \$46,000 | \$1,423 |
| Special Gas Tax | 120 | \$14,702 | \$99,595 | \$113,500 | \$797 |
| Special Gas Tax | 125 | \$26,306 | \$58,274 | \$77,570 | \$7,010 |
| Special Gas Tax | 127 | \$43,361 | \$199,775 | \$235,278 | \$7,858 |
| Airport Improvement | 130 | \$0 | \$525,940 | \$525,940 | \$0 |
| Asset Seizure | 155 | \$27,506 | \$110 | \$0 | \$27,616 |
| Public Safety Augmentation | 156 | \$8,123 | \$99,403 | \$100,000 | \$7,526 |
| Police Supplemental Law Enforcement | 157 | \$31,998 | \$100,100 | \$110,000 | \$22,098 |
| Law Enforcement Block Grant | 158 | \$40,080 | \$0 | \$40,080 | \$0 |
| Law Enforcement Impact Fees | 159 | \$53,788 | \$892 | \$100 | \$54,580 |
| Misc Grant Fund | 160 | \$0 | \$0 | \$0 | \$0 |
| Fire Suppression Impact Fees | 163 | \$21,169 | \$606 | \$100 | \$21,675 |
| Contingency | 165 | \$4,605 | \$0 | \$0 | \$4,605 |
| Grants/Fire Fund | 166 | \$0 | \$0 | \$0 | \$0 |
| General Government Dev. Impact Fees | 169 | \$1,327 | \$769 | \$2,096 | \$0 |
| Oroville Public Finance Authority | 180 | \$1,986,557 | \$1,914,574 | \$1,914,574 | \$1,986,557 |
| Landscape/Lighting Maintenance District | 184 | \$28 | \$63,837 | \$63,864 | \$1 |
| Benefit Assessment Districts | 185 | \$14,503 | \$27,386 | \$41,886 | \$3 |
| Westside Public Safety Facility 2006-1 | 186 | \$244,391 | \$46,948 | \$541 | \$290,798 |
| Public Safety Services 2006-2 | 187 | \$244,559 | \$46,948 | \$541 | \$290,966 |
| Supplemental Benefit Fund | 190 | \$175,949 | \$790 | \$52,926 | \$123,813 |
| RDA (Tax Increment) | 198 | \$0 | \$2,175,683 | \$2,175,683 | \$0 |
| Manufacturing Development Center | 440 | \$110,234 | \$72,500 | \$25,992 | \$156,742 |
| RDA Revolving Loan Fund | 498 | \$767,511 | \$9,101 | \$0 | \$776,612 |
| Plan Retention Fund | 705 | \$16,677 | \$1,881 | \$10 | \$18,548 |
| Annexation | 710 | \$253 | \$2 | \$255 | \$0 |
| Subtotal Expenses | | \$11,824,735 | \$20,233,546 | \$20,464,722 | \$11,593,559 |

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

| Fund: | Fund # | Beginning Fund Balance | Revenues & Sources Adopted | Expenses & Uses Adopted | Ending Fund Balance |
|---|---------------|-------------------------------|---------------------------------------|------------------------------------|----------------------------|
| Business Assistance/Housing Dev. | | | | | |
| Housing | 140 | \$0 | \$539,709 | \$539,709 | \$0 |
| | 141 | \$743,821 | \$68,790 | \$75,000 | \$737,611 |
| First Time Home Buyer Grant | 149 | \$360,426 | \$76,938 | \$119,938 | \$317,426 |
| Community Dev. Block Grants | 150 | \$208,060 | \$115,334 | \$323,394 | \$0 |
| EDBG Grant | 151 | \$210,095 | \$279,922 | \$392,500 | \$97,517 |
| RDA Housing Set-aside | 199 | \$0 | \$0 | \$0 | \$0 |
| Housing Rehabilitation (CDBG) | 450 | \$690,288 | \$153,420 | \$153,000 | \$690,708 |
| Economic Development (EDBG) | 451 | \$5,328 | \$15,500 | \$15,500 | \$5,328 |
| CDBG Housing Revolving Loan | 452 | \$0 | \$0 | \$0 | \$0 |
| Micro Enterprise Revolving Loan Fund | 453 | \$1,505,501 | \$365,500 | \$0 | \$1,871,001 |
| Cal Home Revolving Loan Fund | 454 | \$104,419 | \$416 | \$0 | \$104,835 |
| Home Revolving Loan Fund | 455 | \$10,045 | \$6,663 | \$0 | \$16,708 |
| Housing Rehab Assist. RLF | 456 | \$0 | \$0 | \$0 | \$0 |
| Public Facilities Revolving Loan Fund | 457 | \$0 | \$0 | \$0 | \$0 |
| City Revolving Loan | 460 | \$132,240 | \$170 | \$10,000 | \$122,410 |
| Debt Service | | | | | |
| "74" Sewer Bonds | 210 | \$44,385 | \$331 | \$0 | \$44,716 |
| City Debt Service Fund | 230 | \$22,658 | \$743,833 | \$723,833 | \$42,658 |
| OAD 1993-1 Debt Service | 276 | \$96,602 | \$0 | \$4,532 | \$92,070 |
| OPFA Redemption Fund | 280 | \$995 | \$1,914,574 | \$1,914,574 | \$995 |
| Capital Projects | | | | | |
| Equipment Replacement | 305 | \$311,263 | \$20,580 | \$63,000 | \$268,843 |
| Capital Equipment | 306 | \$28,911 | \$270 | \$0 | \$29,181 |
| Capital Projects | 307 | \$327,761 | \$0 | \$0 | \$327,761 |
| Bldg/Facilities Capital Improv. Fund | 320 | \$0 | \$0 | \$0 | \$0 |
| RDA Bond Fund Projects | 395 | \$2,756,045 | \$11,024 | \$0 | \$2,767,069 |
| RDA Capital Projects Funds | 396 | \$284,893 | \$1,140 | \$0 | \$286,033 |
| RDA Bond Fund Projects | 397 | \$217,480 | \$0 | \$0 | \$217,480 |
| Enterprise Funds | | | | | |
| Local Transit Enterprise Fund | 410 | \$171,013 | \$508,888 | \$548,713 | \$131,188 |
| Internal Service Funds | | | | | |
| Stores Revolving | 520 | \$55,721 | \$38,000 | \$45,300 | \$48,421 |
| Vehicle Maintenance | 540 | \$25,601 | \$479,101 | \$475,101 | \$29,601 |
| Workers' Compensation (Self-Funded) | 550 | \$554,781 | \$337,647 | \$376,729 | \$515,699 |
| Unemployment Self-Insurance | 552 | \$35,800 | \$36,461 | \$44,062 | \$28,199 |
| Self-Insurance Vision Plan | 555 | \$83,609 | \$35,567 | \$73,700 | \$45,476 |
| Subtotal Expenditures | | \$8,987,738 | \$5,749,778 | \$5,898,585 | \$8,838,931 |
| Total Expenditures | | \$20,812,473 | \$25,983,324 | \$26,363,307 | \$20,432,490 |

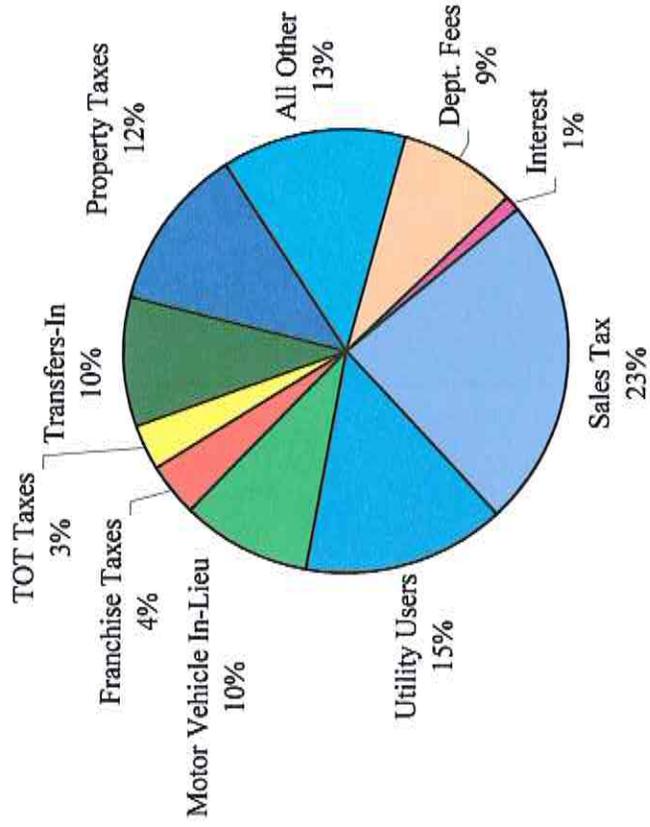
GENERAL FUND F/Y 2013-2014

ADOPTED WHERE THE MONEY COMES FROM / WHERE THE MONEY GOES TO

Revenues and Transfers-In

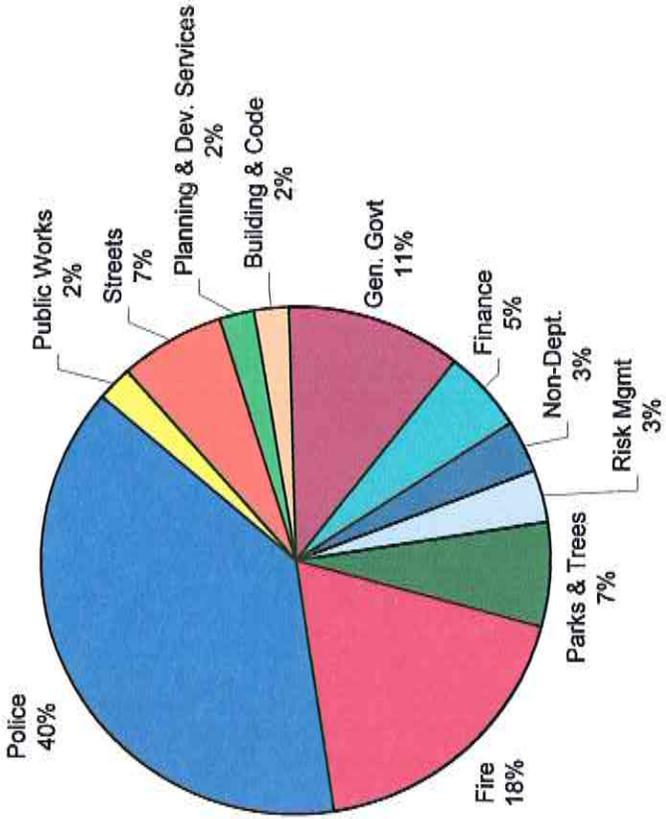
\$11,658,452

Where the Money Comes From 2013 - 2014



Adopted Expenditures and Transfers-Out \$11,392,609

Where The Money Goes To 2013-2014

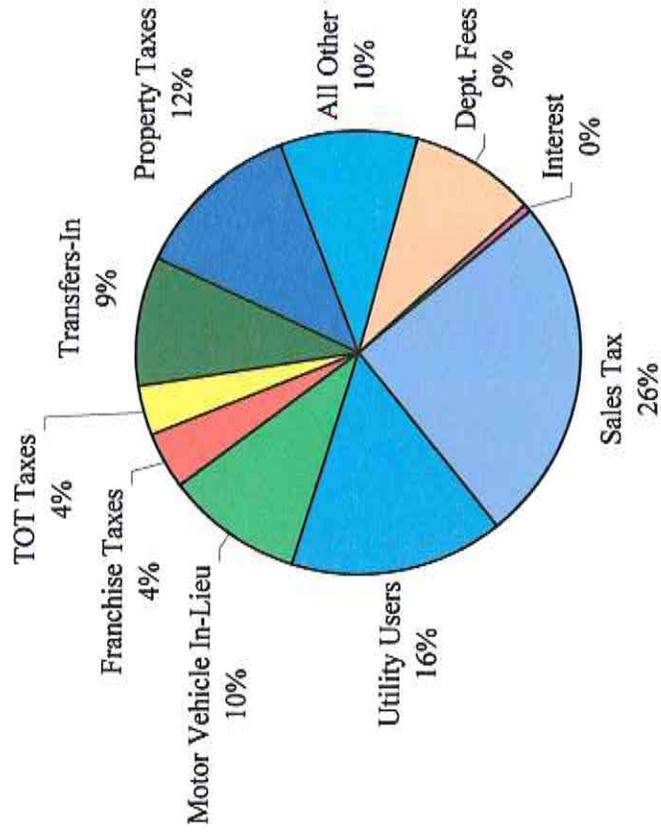


GENERAL FUND FY 2014-2015
PRELIMINARY WHERE THE MONEY COMES FROM / WHERE THE MONEY GOES TO

Revenues and Transfers-In

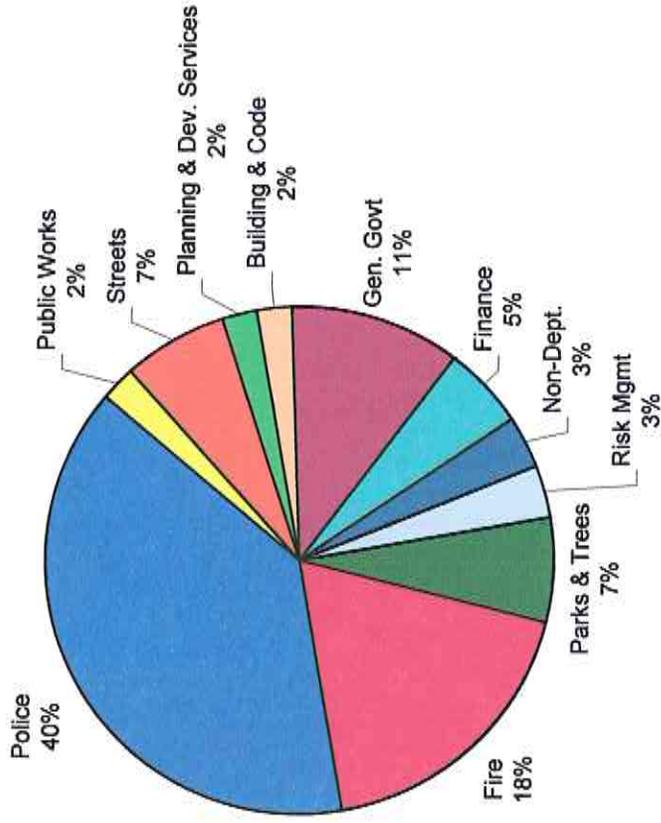
\$11,522,775

Where the Money Comes From 2014 - 2015



Preliminary Expenditures and Transfers-Out \$11,473,368

Where The Money Goes To 2014-2015



**GENERAL FUND SUMMARY OF
REVENUES AND SOURCES**

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|
| DEPARTMENTS: | | | | |
| Admin., Econ.Dev./Comm. Enh.,Clerk, Human Resources | \$23,927 | \$63,500 | \$16,250 | \$20,300 |
| Finance | \$138,294 | \$106,960 | \$109,140 | \$111,323 |
| Risk Management | \$115,574 | \$175,330 | \$65,000 | \$71,500 |
| Fire/Rescue | \$81,648 | \$102,410 | \$49,378 | \$50,366 |
| Police | \$310,906 | \$383,169 | \$301,964 | \$311,023 |
| Public Works/Streets | \$168,573 | \$34,363 | \$35,733 | \$37,171 |
| Planning & Development Services | \$38,396 | \$35,769 | \$45,057 | \$45,539 |
| Building & Code Enforcement | \$267,256 | \$257,680 | \$311,746 | \$330,451 |
| Parks and Trees | \$84,982 | \$72,639 | \$75,545 | \$78,566 |
| Subtotal Departments | \$1,229,554 | \$1,231,820 | \$1,009,813 | \$1,056,239 |
| Non-Departmental Revenues: | | | | |
| Loan Proceeds | \$0 | \$0 | \$439,716 | \$0 |
| Property Tax/RDA City Pass Thru | \$137,742 | \$131,866 | \$139,778 | \$149,562 |
| Property Tax | \$458,613 | \$571,210 | \$582,634 | \$617,592 |
| RDA Property Tax Residual | \$636,517 | \$782,293 | \$656,000 | \$656,000 |
| Sales and Use Tax | \$2,736,619 | \$2,812,585 | \$2,810,727 | \$2,903,520 |
| Documentary Transfer Stamps | \$26,733 | \$23,356 | \$24,524 | \$25,750 |
| Transient Occupancy Tax | \$363,530 | \$338,862 | \$376,137 | \$406,228 |
| Utility User | \$1,553,442 | \$1,610,392 | \$1,707,016 | \$1,809,436 |
| Franchise Tax | \$400,316 | \$434,600 | \$460,676 | \$488,317 |
| Other Intergovernmental Revenue | \$1,860,956 | \$112,700 | \$116,081 | \$119,563 |
| Motor Vehicle In-Lieu Tax | \$1,099,939 | \$1,079,870 | \$1,112,266 | \$1,145,634 |
| Use of Money & Property | \$69,696 | \$15,734 | \$114,235 | \$50,274 |
| Other Revenues | \$792,464 | \$984,018 | \$987,406 | \$1,010,559 |
| Subtotal Non-Departmental | \$10,136,567 | \$8,897,486 | \$9,527,196 | \$9,382,436 |
| TOTAL REVENUES | \$11,366,121 | \$10,129,307 | \$10,537,009 | \$10,438,675 |
| Transfers: | | | | |
| Transfers-In Non-Departmental | \$1,158,596 | \$942,961 | \$708,718 | \$658,992 |
| Transfers-In Departments | \$791,135 | \$659,225 | \$412,726 | \$425,108 |
| Subtotal Transfers | \$1,949,731 | \$1,602,186 | \$1,121,444 | \$1,084,100 |
| TOTAL REVENUES & SOURCES | \$13,315,852 | \$11,731,494 | \$11,658,452 | \$11,522,775 |

**GENERAL FUND SUMMARY OF EXPENDITURES AND USES
BY DEPARTMENT
FISCAL YEAR 2013 - 2014 and 2014 - 2015**

| Departments | Dept.# | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---|--------|---------------------|---------------------|---------------------|---------------------|
| Mayor | 1005 | \$9,191 | \$25,360 | \$24,838 | \$25,141 |
| City Council | 1000 | \$25,660 | \$101,785 | \$81,337 | \$82,365 |
| Treasurer | 1550 | \$23,537 | \$22,385 | \$26,630 | \$26,924 |
| Office of the City Administrator: | | | | | |
| City Administrator | 1400 | \$143,227 | \$218,668 | \$298,546 | \$300,286 |
| Economic Dev./Comm.Enh. | 1450 | \$153,292 | \$304,090 | \$192,186 | \$157,701 |
| City Attorney | 1100 | \$146,032 | \$192,628 | \$246,050 | \$247,861 |
| City Clerk | 1200 | \$178,227 | \$114,130 | \$106,722 | \$107,305 |
| Human Resources | 1300 | \$123,663 | \$129,231 | \$136,522 | \$138,119 |
| City Hall | 1700 | \$108,367 | \$139,982 | \$139,744 | \$140,616 |
| Finance Department: | | | | | |
| Finance | 1500 | \$575,285 | \$788,157 | \$609,049 | \$613,319 |
| Non-Departmental | 7200 | \$1,508,069 | \$489,646 | \$391,291 | \$395,703 |
| Risk Management | 7100 | \$276,990 | \$373,477 | \$373,000 | \$380,460 |
| Fire Department: | | | | | |
| Fire / Rescue | 2000 | \$2,359,577 | \$2,233,131 | \$2,068,857 | \$2,091,362 |
| Police Department: | | | | | |
| Police | 2500 | \$4,826,939 | \$4,638,469 | \$4,410,951 | \$4,462,418 |
| Public Works | | | | | |
| Administration | 3000 | \$350,370 | \$359,908 | \$256,560 | \$257,805 |
| Streets | 3100 | \$846,623 | \$975,340 | \$751,800 | \$759,042 |
| Planning & Development Services | | | | | |
| Planning | 1600 | \$281,056 | \$319,879 | \$244,794 | \$246,730 |
| Building | 2990 | \$257,214 | \$295,659 | \$269,095 | \$270,613 |
| Parks and Trees Department: | | | | | |
| Administration | 5000 | \$184,865 | \$323,188 | \$110,115 | \$111,013 |
| Operations | 5005 | \$557,194 | \$590,831 | \$614,626 | \$617,794 |
| Centennial Cultural Center | 1755 | \$9,790 | \$25,513 | \$20,895 | \$21,313 |
| Pioneer Museum | 5010 | \$5,952 | \$11,975 | \$9,808 | \$10,102 |
| Bolt Museum | 5015 | \$12,996 | \$11,225 | \$9,193 | \$9,377 |
| Total Expenditures and Uses (by Dept.) | | \$12,964,114 | \$12,684,656 | \$11,392,609 | \$11,473,368 |

**GENERAL FUND SUMMARY OF EXPENDITURES AND USES
FISCAL YEAR 2013 - 2014**

| Departments | Dept.# | Salary / Benefits | Service / Supplies | Transfers Out | Total by Dept. |
|---|--------|----------------------|-----------------------|------------------|---------------------|
| Mayor | 1005 | \$19,365 | \$5,473 | \$0 | \$24,838 |
| City Council | 1000 | \$59,817 | \$21,520 | \$0 | \$81,337 |
| Treasurer | 1550 | \$23,954 | \$2,676 | \$0 | \$26,630 |
| Office Of the City Administrator: | | | | | |
| City Administrator | 1400 | \$280,307 | \$18,239 | \$0 | \$298,546 |
| Economic Dev./Comm.Enh. | 1450 | \$112,186 | \$80,000 | \$0 | \$192,186 |
| City Attorney | 1100 | \$0 | \$246,050 | \$0 | \$246,050 |
| City Clerk | 1200 | \$69,220 | \$37,502 | \$0 | \$106,722 |
| Human Resources | 1300 | \$113,343 | \$23,179 | \$0 | \$136,522 |
| City Hall | 1700 | \$66,740 | \$54,004 | \$19,000 | \$139,744 |
| Finance Department: | | | | | |
| Finance | 1500 | \$490,930 | \$118,119 | \$0 | \$609,049 |
| Non-Departmental | 7200 | \$80,769 | \$310,522 | \$0 | \$391,291 |
| Risk Management | 7100 | \$0 | \$373,000 | \$0 | \$373,000 |
| Fire Department: | | | | | |
| Fire / Rescue | 2000 | \$1,931,809 | \$137,048 | \$0 | \$2,068,857 |
| Police Department: | | | | | |
| Police | 2500 | \$3,994,008 | \$416,943 | \$0 | \$4,410,951 |
| Public Works | | | | | |
| Administration | 3000 | \$225,801 | \$30,759 | \$0 | \$256,560 |
| Streets | 3100 | \$316,205 | \$435,595 | \$0 | \$751,800 |
| Planning & Development Services | | | | | |
| Planning | 1600 | \$225,026 | \$19,768 | \$0 | \$244,794 |
| Building | 2990 | \$221,435 | \$47,660 | \$0 | \$269,095 |
| Parks and Trees Department: | | | | | |
| Administration | 5000 | \$39,788 | \$70,327 | \$0 | \$110,115 |
| Operations | 5005 | \$411,273 | \$203,353 | \$0 | \$614,626 |
| Centennial Cultural Center | 1755 | \$0 | \$20,895 | \$0 | \$20,895 |
| Pioneer Museum | 5010 | \$0 | \$9,808 | \$0 | \$9,808 |
| Bolt Museum | 5015 | \$0 | \$9,193 | \$0 | \$9,193 |
| Total Expenditures and Uses (by Dept.) | | \$8,681,976 | \$2,691,633 | \$19,000 | \$11,392,609 |

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

| Departments | Dept.# | Salary / Benefits | Service / Supplies | Transfers Out | Total by Dept. |
|---|--------|----------------------|-----------------------|------------------|---------------------|
| Mayor | 1005 | \$19,559 | \$5,582 | \$0 | \$25,141 |
| City Council | 1000 | \$60,415 | \$21,950 | \$0 | \$82,365 |
| Treasurer | 1550 | \$24,194 | \$2,730 | \$0 | \$26,924 |
| Office Of the City Administrator: | | | | | |
| City Attorney | 1100 | \$0 | \$247,861 | \$0 | \$247,861 |
| Human Resources | 1300 | \$114,476 | \$23,643 | \$0 | \$138,119 |
| City Administrator | 1400 | \$281,682 | \$18,604 | \$0 | \$300,286 |
| Economic Dev./Comm.Enh. | 1450 | \$76,101 | \$81,600 | \$0 | \$157,701 |
| City Clerk | 1200 | \$69,053 | \$38,252 | \$0 | \$107,305 |
| City Hall | 1700 | \$66,532 | \$55,084 | \$19,000 | \$140,616 |
| Finance Department: | | | | | |
| Finance | 1500 | \$492,456 | \$120,863 | \$0 | \$613,319 |
| Non-Departmental | 7200 | \$81,577 | \$314,126 | \$0 | \$395,703 |
| Risk Management | 7100 | \$0 | \$380,460 | \$0 | \$380,460 |
| Fire Department: | | | | | |
| Fire / Rescue | 2000 | \$1,950,203 | \$141,159 | \$0 | \$2,091,362 |
| Police Department: | | | | | |
| Police | 2500 | \$4,033,948 | \$428,470 | \$0 | \$4,462,418 |
| Public Works | | | | | |
| Administration | 3000 | \$226,123 | \$31,682 | \$0 | \$257,805 |
| Streets | 3100 | \$314,735 | \$444,307 | \$0 | \$759,042 |
| Planning & Development Services | | | | | |
| Planning | 1600 | \$226,369 | \$20,361 | \$0 | \$246,730 |
| Building | 2990 | \$221,523 | \$49,090 | \$0 | \$270,613 |
| Parks and Trees Department: | | | | | |
| Administration | 5000 | \$39,244 | \$71,769 | \$0 | \$111,013 |
| Operations | 5005 | \$410,331 | \$207,463 | \$0 | \$617,794 |
| Centennial Cultural Center | 1755 | \$0 | \$21,313 | \$0 | \$21,313 |
| Pioneer Museum | 5010 | \$0 | \$10,102 | \$0 | \$10,102 |
| Bolt Museum | 5015 | \$0 | \$9,377 | \$0 | \$9,377 |
| Total Expenditures and Uses (by Dept.) | | \$8,708,521 | \$2,745,846 | \$19,000 | \$11,473,368 |

**SUMMARY OF TRANSFERS
FISCAL YEAR 2013 - 2014**

| Fund | Account # | Transfer-In | Transfer-Out |
|--|--------------------|--------------------|---------------------|
| Special Aviation Fund | 440-9000-8600 | | \$14,541 |
| Sewer Fund - Cost Allocation | 101-4959-4000 | \$14,541 | |
| Special Aviation Fund | 130-9000-3500 | | \$86,776 |
| General Fund - Cost Allocation | 001-4959-7200 | \$86,776 | |
| Supplemental Law Enforcement Services | 157-9050-7400 | | \$138,530 |
| General Fund - Police Support | 001-4959-7200 | \$138,530 | |
| Public Safety Augmentation | 156-9050-7400 | | \$130,000 |
| General Fund - Police Support | 001-4959-7200 | \$130,000 | |
| RDA Housing Set-aside Fund | 199-9000-9100 | | \$0 |
| General Fund - Cost Allocation | 001-4959-7200 | \$0 | |
| Recycling Fund | 119-9010-1995 | | \$20,000 |
| Economic Development Block Grant Fund | 151-9010-8000 | | \$78,000 |
| Home Fund | 149-9010-8000 | | \$118,000 |
| Housing | 141-9010-8910 | | \$25,000 |
| City RLF | 460-9010-8460 | | \$10,000 |
| CDBG Fund | 150-9010-8xxx | | \$278,126 |
| Housing Administration - Salary Reimb. | 140-4959-8900 | \$529,126 | |
| CDBG Fund | 150-9000-8xxx | | \$30,000 |
| Economic Development Block Grant Fund | 151-9000-8xxx | | \$314,500 |
| Revolving Loan Fund | 451-9000-84xx | | \$15,500 |
| Public Facilities Revolving Loan Fund | 453-4959-8453 | \$360,000 | |
| Home Fund | 149-9000-8xxx | | \$1,900 |
| CDBG Fund | 150-9000-8xxx | | \$4,593 |
| Home Revolving Loan Fund | 455-4959-8455 | \$6,493 | |
| City RLF | 460-9000-8460 | | \$0 |
| Community Promotion Fund - to fund Community Promotion | 100-4959-7000 | \$0 | |
| General Fund | 001-9000-1700 | | \$19,000 |
| Equipment Replacement Fund - Solar Reimbursement | 305-4959-7799 | \$19,000 | |
| Sewer Fund | 101-9000-4000 | | \$318,411 |
| General Fund - Cost Allocation | 001-4959-7200 | \$318,411 | |
| RDA Blight | 198-9000-9050 | | \$0 |
| General Fund - Blight Project | 001-4959-7200 | \$0 | |
| RDA Administration | 198-9000-9000 | | \$0 |
| General Fund - Cost Allocation Non-Departmental | 001-4959-7200 | \$0 | |
| OPFA | 180-9000-1800 | | \$1,918,775 |
| OPFA 92 Redemption - Bond Payments | 280-4959-1810 | \$1,918,775 | |
| OAD 1993-1 Debt Service Fund | 276-9000-6760 | | \$4,443 |
| General Fund | 001-4959-1500 | \$4,443 | |
| | Subtotal Transfers | \$3,526,095 | \$3,526,095 |

Summary of Transfers cont. 2013-14

| Fund | Account # | Transfer-In | Transfer-Out |
|--|------------------|--------------------|---------------------|
| Gas Tax 2107/2107.5 Fund | 120-9090-7400 | | \$107,000 |
| General Fund - Street Support | 001-4959-3100 | \$107,000 | |
| Gas Tax 2106 Fund | 125-9090-7400 | | \$58,200 |
| General Fund - Street Support | 001-4959-3100 | \$58,200 | |
| Housing Set-aside | 199-9071-9100 | | \$0 |
| Home Fund | 149-4959-8xxx | \$0 | |
| Community Development Block Grant | 150-4959-8xxx | \$0 | |
| Economic Development Block Grant | 151-4959-8xxx | \$0 | |
| Gas Tax 2105 (Prop 111) - Street Support | 127-9090-7400 | | \$247,526 |
| General Fund | 001-4959-3100 | \$247,526 | |
| RDA Housing Set-aside Fund - Cost Allocation | 199-9000-9100 | | \$0 |
| Vehicle Maintenance | 540-4959-3800 | \$0 | |
| Sewer Fund - Cost Allocation | 101-9000-4000 | | \$0 |
| Vehicle Maintenance | 540-4959-3800 | \$0 | |
| General Government Development Impact Fees | 169-9000-7400 | | \$5,000 |
| Equipment Replacement | 305-9000-7799 | | \$63,000 |
| City Debt Service Fund | 230-4959-7799 | \$68,000 | |
| Worker's Compensation | 555-9000-7355 | | \$35,001 |
| General Fund | 001-4959-7200 | \$35,001 | |
| Stores Revolving Fund | 520-9000-7410 | | \$0 |
| General Fund | 001-4959-7200 | \$0 | |
| Local Transit Enterprise Fund | 410-9000-7600 | | \$0 |
| Local Transportation Fund | 111-9000-7600 | | \$0 |
| General Fund - Street Support | 001-4959-3100 | \$0 | |
| Manufacturing Development Center | 440-9000-8600 | | \$0 |
| General Fund | 001-4959-7200 | \$0 | |
| Redevelopment Agency | 198-9000-9450 | | \$0 |
| Economic Development Block Grant | 151-4959-8000 | \$0 | |
| City Revolving Loan | 460-9000-8460 | | \$10,000 |
| Community Promotion | 100-4959-7000 | \$10,000 | |
| Subtotal Total | | <u>\$525,727</u> | <u>\$525,727</u> |
| TOTAL TRANSFERS | | \$4,051,822 | \$4,051,822 |

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

| Fund | Account # | Transfer-In | Transfer-Out |
|--|--------------------|--------------------|---------------------|
| Special Aviation Fund | 440-9000-8600 | | \$14,977 |
| Sewer Fund - Cost Allocation | 101-4959-4000 | \$14,977 | |
| Special Aviation Fund | 130-9000-3500 | | \$88,512 |
| General Fund - Cost Allocation | 001-4959-7200 | \$88,512 | |
| Supplemental Law Enforcement Services | 157-9050-7400 | | \$110,000 |
| General Fund - Police Support | 001-4959-7200 | \$110,000 | |
| Public Safety Augmentation | 156-9050-7400 | | \$100,000 |
| General Fund - Police Support | 001-4959-7200 | \$100,000 | |
| Recycling Fund | 119-9010-1995 | | \$20,000 |
| Economic Development Block Grant Fund | 151-9010-8000 | | \$78,000 |
| Home Fund | 149-9010-8000 | | \$118,000 |
| Housing | 141-9010-8910 | | \$25,000 |
| City RLF | 460-9010-8460 | | \$10,000 |
| CDBG Fund | 150-9010-8xxx | | \$288,709 |
| Housing Administration - Salary Reimb. | 140-4959-8900 | \$539,709 | |
| CDBG Fund | 150-9000-8xxx | | \$30,000 |
| Economic Development Block Grant Fund | 151-9000-8xxx | | \$314,500 |
| Revolving Loan Fund | 451-9000-84xx | | \$15,500 |
| Public Facilities Revolving Loan Fund | 453-4959-8453 | \$360,000 | |
| Home Fund | 149-9000-8xxx | | \$1,938 |
| CDBG Fund | 150-9000-8xxx | | \$4,685 |
| Home Revolving Loan Fund | 455-4959-8455 | \$6,623 | |
| General Fund | 001-9000-1700 | | \$19,000 |
| Equipment Replacement Fund - Solar Reimbursement | 305-4959-7799 | \$19,000 | |
| Sewer Fund | 101-9000-4000 | | \$324,780 |
| General Fund - Cost Allocation | 001-4959-7200 | \$324,780 | |
| CDBG Housing Revolving Loan | 450-9000-8450 | | \$150,000 |
| First Time Home Buyer | 149-4959-83xx | \$75,000 | |
| CDBG Fund | 150-4959-83xx | \$75,000 | |
| OPFA | 180-9000-1800 | | \$1,914,574 |
| OPFA 92 Redemption - Bond Payments | 280-4959-1810 | \$1,914,574 | |
| OAD 1993-1 Debt Service Fund | 276-9000-6760 | | \$4,532 |
| General Fund | 001-4959-1500 | \$4,532 | |
| | Subtotal Transfers | \$3,632,707 | \$3,632,707 |

Summary of Transfers cont. 2014-15

| Fund | Account # | Transfer-In | Transfer-Out |
|--|------------------|---------------------------|---------------------------|
| Gas Tax 2107/2107.5 Fund | 120-9090-7400 | | \$113,000 |
| General Fund - Street Support | 001-4959-3100 | \$113,000 | |
| Gas Tax 2106 Fund | 125-9090-7400 | | \$77,200 |
| General Fund - Street Support | 001-4959-3100 | \$77,200 | |
| Gas Tax 2105 (Prop 111) - Street Support | 127-9090-7400 | | \$234,908 |
| General Fund | 001-4959-3100 | \$234,908 | |
| General Government Development Impact Fees | 169-9000-7400 | | \$2,000 |
| Equipment Replacement | 305-9000-7799 | | \$63,000 |
| City Debt Service Fund | 230-4959-7799 | \$65,000 | |
| Worker's Compensation | 555-9000-7355 | | \$35,700 |
| General Fund | 001-4959-7200 | \$35,700 | |
| General Fund | 001-9000-7200 | | \$10,000 |
| Community Promotion | 100-4959-7000 | \$10,000 | |
| Subtotal Total | | <u>\$535,808</u> | <u>\$535,808</u> |
| TOTAL TRANSFERS | | <u>\$4,168,515</u> | <u>\$4,168,515</u> |

SUMMARY OF AUTHORIZED PERSONNEL

| Department | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---|---------------------------|-----------------------------|----------------------------|----------------------------|
| Office of the City Administrator | | | | |
| City Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| City Clerk | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Assistant | 2.00 | 2.00 | 2.00 | 2.00 |
| Park Tech. II/Janitor | 0.00 | 1.00 | 1.00 | 1.00 |
| IT Manager | 0.00 | 0.00 | 1.00 | 1.00 |
| RDA and Economic Development Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Specialist (1 Vacant) | 2.00 | 2.00 | 2.00 | 2.00 |
| Human Resource Analyst II | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 7.00 | 8.00 | 9.00 | 9.00 |
| Business Assistance & Housing Dev. | | | | |
| Director of Business Asst. & Housing Dev. | 1.00 | 1.00 | 1.00 | 1.00 |
| Management Analyst III | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative/Program Analyst II | 2.00 | 2.00 | 2.00 | 2.00 |
| Enterprise Zone Business Assistance Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing Dev./Bldg Maint. Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Code Const. Compliance Specialist | 0.00 | 1.00 | 1.00 | 1.00 |
| Building Maintenance Tech. II | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 9.00 | 9.00 | 9.00 |
| Finance Department | | | | |
| Director of Finance | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Manager (Vacant) | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant - (1 Frozen) | 2.00 | 2.00 | 2.00 | 2.00 |
| Accounting Technician | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 7.00 | 7.00 | 7.00 | 7.00 |
| Fire Department | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Fire Chief (Frozen) | 1.00 | 1.00 | 1.00 | 1.00 |
| Battalion Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Captain | 3.00 | 3.00 | 3.00 | 3.00 |
| Fire Engineer | 9.00 | 9.00 | 9.00 | 9.00 |
| Fire Fighter | 3.00 | 2.50 | 2.50 | 2.50 |
| Fire Administrative Assistant | 0.80 | 1.00 | 1.00 | 1.00 |
| Total | 18.80 | 18.50 | 18.50 | 18.50 |
| Police Department | | | | |
| Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant | 2.00 | 1.00 | 1.00 | 1.00 |
| Sergeant | 4.00 | 5.00 | 5.00 | 5.00 |
| Police Officer - (1 frozen) | 18.00 | 17.00 | 17.00 | 17.00 |
| Administrative Assistant (1 Vacant) | 2.00 | 2.00 | 2.00 | 2.00 |
| Public Safety Communication Specialist | 7.00 | 7.00 | 9.00 | 9.00 |
| Crime Analyst/IT Officer (Vacant) | 1.00 | 1.00 | 1.00 | 1.00 |
| Evidence Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Records Technician (Grant funded only) | 0.75 | 0.00 | 0.00 | 0.00 |
| Police Records Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Service Officers - (1 Frozen) | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 40.75 | 39.00 | 41.00 | 41.00 |

SUMMARY OF AUTHORIZED PERSONNEL

| Department | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|---------------------------|-----------------------------|----------------------------|----------------------------|
| Parks & Trees Department | | | | |
| Director of Parks & Trees (Vacant) | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks & Trees Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks Maintenance Technician III | 2.00 | 1.00 | 1.00 | 1.00 |
| Cultural Facilities Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks Maintenance Technician II | 3.00 | 3.00 | 3.00 | 3.00 |
| Parks Maintenance Technician I | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 9.00 | 9.00 | 9.00 |
| Public Works | | | | |
| Director of Public Works (Vacant) | 1.00 | 1.00 | 1.00 | 1.00 |
| Sr. Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant (Frozen) | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works Manager (Vacant) | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works Supervisor | 0.00 | 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 | 4.00 | 3.00 | 3.00 | 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 | 1.00 | 1.00 | 1.00 | 1.00 |
| Signal Technician/Electrician | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 19.00 | 19.00 | 19.00 | 19.00 |
| Planning & Development Services | | | | |
| Director of Planning & Development Services | 0.00 | 1.00 | 1.00 | 1.00 |
| Planning Administrative Assistant (Vacant) | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Planner (frozen) | 1.00 | 1.00 | 1.00 | 1.00 |
| Counter Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Code Enforcement Specialist (1 Frozen)(1 Grant Funded) | 2.00 | 2.00 | 2.00 | 2.00 |
| Code Enforcement Administrative Assistant (Grant Funded) | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 10.00 | 10.00 | 10.00 |
| Department Summary | | | | |
| Office of the City Administrator | 7.00 | 8.00 | 9.00 | 9.00 |
| Business Assistance & Housing Dev. | 9.00 | 9.00 | 9.00 | 9.00 |
| Finance Department | 7.00 | 7.00 | 7.00 | 7.00 |
| Fire Department | 18.80 | 18.50 | 18.50 | 18.50 |
| Police Department | 40.75 | 39.00 | 41.00 | 41.00 |
| Parks & Trees Department | 9.00 | 9.00 | 9.00 | 9.00 |
| Public Works | 19.00 | 19.00 | 19.00 | 19.00 |
| Planning & Development Services | 9.00 | 10.00 | 10.00 | 10.00 |
| Total | 119.55 | 119.50 | 122.50 | 122.50 |

SUMMARY OF FUNDED PERSONNEL

| Department | 2013-14 Adopted | 2014-15 Adopted |
|--|----------------------------|----------------------------|
| Office of the City Administrator | | |
| City Administrator | 1.00 | 1.00 |
| City Clerk | 0.00 | 0.00 |
| Administrative Assistant | 2.00 | 2.00 |
| Park Tech II/Janitor (Laid Off) | 0.00 | 0.00 |
| IT Manager | 1.00 | 1.00 |
| RDA and Economic Development Manager | 0.00 | 0.00 |
| Program Specialist | 1.00 | 1.00 |
| Human Resource Analyst II | 1.00 | 1.00 |
| Total | 6.00 | 6.00 |
| Business Assistance & Housing Dev. | | |
| Director of Business Asst. & Housing Dev. | 1.00 | 1.00 |
| Management Analyst III | 1.00 | 1.00 |
| Administrative/Program Analyst II (Laid Off) | 0.00 | 0.00 |
| Enterprise Zone Business Assistance Coordinator | 1.00 | 1.00 |
| Administrative Assistant | 2.00 | 2.00 |
| Staff Assistant (Grant Funded) | 0.00 | 0.00 |
| Housing Dev./Bldg Maint. Supervisor | 0.00 | 0.00 |
| Code Const. Compliance Specialist | 1.00 | 1.00 |
| Building Maintenance Tech. II | 1.00 | 1.00 |
| Total | 7.00 | 7.00 |
| Finance Department | | |
| Director of Finance | 1.00 | 1.00 |
| Accounting Manager (Laid Off) | 0.00 | 0.00 |
| Accountant - (1 Frozen) (1Laid Off) | 0.00 | 0.00 |
| Accounting Technician | 3.00 | 3.00 |
| Total | 4.00 | 4.00 |
| Fire Department | | |
| Fire Chief (Laid Off) | 0.00 | 0.00 |
| Deputy Fire Chief (Frozen) | 0.00 | 0.00 |
| Battalion Chief | 1.00 | 1.00 |
| Fire Captain | 3.00 | 3.00 |
| Fire Engineer (3 Laid Off) | 3.00 | 3.00 |
| Fire Fighter | 2.50 | 2.50 |
| Fire Administrative Assistant | 1.00 | 1.00 |
| Total | 10.50 | 10.50 |
| Police Department | | |
| Chief | 1.00 | 1.00 |
| Lieutenant | 1.00 | 1.00 |
| Sergeant (1 Laid Off) | 4.00 | 4.00 |
| Police Officer - (1 frozen) (1 Laid Off) | 16.00 | 16.00 |
| Administrative Assistant (1 Laid Off) | 1.00 | 1.00 |
| Crime Analyst/IT Officer (Laid Off) | 0.00 | 0.00 |
| Public Safety Communication Specialist | 9.00 | 9.00 |
| Evidence Technician (.50 Laid Off) | 0.50 | 0.50 |
| Police Records Technician (Grant funded only) | 0.00 | 0.00 |
| Police Records Technician | 1.00 | 1.00 |
| Community Service Officers - (1 Frozen) (.50 Laid Off) | 0.50 | 0.50 |
| | | |

SUMMARY OF FUNDED PERSONNEL

| Department | 2013-14 Adopted | 2014-15 Adpoted |
|---|----------------------------|----------------------------|
| Parks & Trees Department | | |
| Director of Parks & Trees (Laid Off) | 0.00 | 0.00 |
| Parks & Trees Supervisor | 1.00 | 1.00 |
| Administrative Assistant (Laid Off) | 0.00 | 0.00 |
| Parks Maintenance Technician III | 1.00 | 1.00 |
| Cultural Facilities Coordinator (Laid Off) | 0.00 | 0.00 |
| Technical Director/Facility Operator - (Frozen) | 0.00 | 0.00 |
| Parks Maintenance Technician II | 3.00 | 3.00 |
| Parks Maintenance Technician I | 1.00 | 1.00 |
| Total | 6.00 | 6.00 |
| Public Works | | |
| Director of Public Works (Laid Off) | 0.00 | 0.00 |
| Sr. Civil Engineer | 1.00 | 1.00 |
| Associate Civil Engineer | 0.00 | 0.00 |
| Administrative Assistant (Frozen) | 0.00 | 0.00 |
| GIS Specialist | 1.00 | 1.00 |
| Public Works Manager (Laid Off) | 0.00 | 0.00 |
| Public Works Supervisor | 1.00 | 1.00 |
| Lead Mechanic | 1.00 | 1.00 |
| Equipment Mechanic | 1.00 | 1.00 |
| Public Works Operator III | 2.00 | 2.00 |
| Public Works Operator II | 3.00 | 3.00 |
| Public Works Operator I | 2.00 | 2.00 |
| Construction Inspector (\$20,000 funded by Sewer) | 1.00 | 1.00 |
| Cement Finisher | 1.00 | 1.00 |
| Signal Technician/Electrician | 1.00 | 1.00 |
| Total | 15.00 | 15.00 |
| Planning & Development Services | | |
| Director of Planning & Development Services | 1.00 | 1.00 |
| Planning Administrative Assistant (Laid Off) | 0.00 | 0.00 |
| Associate Planner | 1.00 | 1.00 |
| Assistant Planner (frozen) | 0.00 | 0.00 |
| Counter Technician | 1.00 | 1.00 |
| Building Official | 1.00 | 1.00 |
| Building Inspector (.60 Laid Off) | 0.40 | 0.40 |
| Community Code Enforcement Specialist (1 Frozen) (1 Laid Off) | 0.00 | 0.00 |
| Code Enforcement Administrative Assistant (Laid Off) | 0.00 | 0.00 |
| Total | 4.40 | 4.40 |
| Department Summary | | |
| Office of the City Administrator | 6.00 | 6.00 |
| Business Assistance & Housing Dev. | 7.00 | 7.00 |
| Finance Department | 4.00 | 4.00 |
| Fire Department | 10.50 | 10.50 |
| Police Department | 34.00 | 34.00 |
| Parks & Trees Department | 6.00 | 6.00 |
| Public Works | 15.00 | 15.00 |
| Planning & Development Services | 4.40 | 4.40 |
| Total | 86.90 | 86.90 |

CITY OF OROVILLE
SALARY AND PAY SCHEDULES
(As of July 1, 2013)

| | Step A | Step B | Step C | Step D | Step E | Average Benefits |
|--|------------|-----------|------------|------------|------------|------------------|
| Management (Council Appointed) | | | | | | |
| City Administrator | 144,000.00 | | 105,000.00 | 109,974.00 | 115,000.00 | 61,899 |
| Director of Public Works | | | | 96,600.00 | 101,430.00 | 45,271 |
| Director of Planning & Development Services | | | | 100,141.18 | 105,148.24 | 49,245 |
| Director of Finance | | | | 115,763.00 | 109,974.90 | 44,714 |
| Chief of Police | | | | | | 84,803 |
| Fire Chief | | | | | | 79,570 |
| Director of Parks and Trees | 72,000.00 | | | | | 40,805 |
| Director of Business Assn. & Housing Dev. | | 95,417.53 | | 100,188.41 | 105,197.83 | 34,334 |
| | | | | | | |
| Confidential | | | | | | |
| City Clerk (Council Appointed) | | | | | | |
| Human Resource Analyst II | 55,301.89 | 58,066.98 | 60,970.33 | 64,018.85 | 67,219.79 | 35,528 |
| Program Specialist | 52,057.74 | 54,797.62 | 57,681.70 | 60,717.58 | 63,913.25 | 23,700 |
| | | | | | | |
| Bargaining | | | | | | |
| Unit Title | | | | | | |
| Mid Management | | | | | | |
| Deputy Fire Chief | 69,563.06 | 73,041.21 | 76,693.27 | 80,527.94 | 84,554.34 | vacant |
| RDA Project Manager/City Engineer | 65,142.66 | 68,399.79 | 71,819.78 | 75,410.77 | 79,181.32 | 30,758 |
| Enterprise Zone Business Assist. Coordinator | 61,607.30 | 64,687.67 | 67,922.05 | 71,318.15 | 74,884.07 | 29,914 |
| Police Lieutenant | 78,311.85 | 82,227.44 | 86,338.81 | 90,655.76 | 95,188.55 | 57,029 |
| Chief Building Official | 61,904.10 | 64,999.30 | 68,249.27 | 71,661.73 | 75,244.83 | 28,003 |
| Battalion Chief | 60,718.92 | 63,754.87 | 66,942.61 | 70,289.74 | 73,804.24 | 51,662 |
| Accounting Manager | 57,449.83 | 60,322.32 | 63,338.44 | 66,505.36 | 69,830.64 | 29,529 |
| IT Manager | | | | | | |
| Planning Manager | 63,415.27 | 66,586.03 | 69,915.34 | 73,411.10 | 77,081.67 | vacant |
| Management Analyst III | 54,797.62 | 57,681.70 | 60,717.58 | 63,913.25 | 67,277.10 | 18,563 |
| Public Works Mgr./Parks Operations Mgr. | 57,494.73 | 60,369.47 | 63,387.94 | 66,557.34 | 69,885.20 | 35,319 |
| Redevelopment & Economic Dev. Mgr. | 65,303.90 | 68,569.10 | 71,997.55 | 75,597.43 | 79,377.30 | 17,761 |

CITY OF OROVILLE
SALARY AND PAY SCHEDULES
 (As of July 1, 2013)

| Bargaining Unit Title Miscellaneous | Step A | Step B | Step C | Step D | Step E | Step F | Step G | Step H | Average Benefits |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Signal Technician/Electrician | 47,159.29 | 49,517.25 | 51,993.12 | 54,592.77 | 57,322.41 | 60,188.55 | 63,197.96 | 64,777.91 | 33,892 |
| Associate Civil Engineer | 56,842.14 | 59,684.25 | 62,668.46 | 65,801.88 | 69,091.98 | 72,546.58 | 76,173.91 | 78,078.25 | vacant |
| Construction Inspector | | | | | | | | | |
| Housing Dev./Bldg. Maint. Supervisor | 41,842.66 | 43,934.78 | 46,131.53 | 48,438.09 | 50,860.00 | 53,403.01 | 56,073.14 | 57,474.97 | 17,776 |
| Building Inspector | | | | | | | | | |
| GIS Specialist | 52,311.25 | 54,926.81 | 57,673.15 | 60,556.81 | 63,584.65 | 66,763.88 | 70,102.08 | 71,854.63 | 26,076 |
| Associate Planner | 52,899.97 | 55,544.97 | 58,322.22 | 61,238.33 | 64,300.24 | 67,515.26 | 70,891.02 | 72,663.29 | vacant |
| Lead Equipment Mechanic | 37,792.84 | 39,682.49 | 41,666.61 | 43,749.94 | 45,937.44 | 48,234.31 | 50,646.02 | 51,912.17 | 26,274 |
| Administrative/Program Analyst II | 42,688.99 | 44,823.44 | 47,064.61 | 49,417.84 | 51,888.73 | 54,483.17 | 57,207.53 | 58,637.51 | 15,488 |
| Program Analyst I | 38,037.45 | 39,939.32 | 41,936.29 | 44,033.10 | 46,234.76 | 48,546.50 | 50,973.82 | 52,248.17 | vacant |
| Counter Technician | | | | | | | | | |
| Assistant Planner | 35,547.80 | 37,325.20 | 39,191.45 | 41,151.02 | 43,208.56 | 45,369.01 | 47,637.45 | 48,828.39 | 21,286 |
| Office Coordinator | 40,222.12 | 42,233.24 | 44,344.89 | 46,562.14 | 48,890.26 | 51,334.77 | 53,901.51 | 55,249.05 | vacant |
| Public Works Operator III | | | | | | | | | |
| Park Maintenance Technician III | | | | | | | | | |
| Cement Finisher | | | | | | | | | |
| Cultural Facilities Curator | | | | | | | | | |
| Technical Director/Facility Operator | 34,270.11 | 35,983.63 | 37,782.80 | 39,671.94 | 41,655.53 | 43,738.31 | 45,925.23 | 47,073.36 | 23,345 |
| 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 | 24,359 |
| Building Maintenance Tech. II | | | | | | | | | |
| Park Maintenance Technician II | | | | | | | | | |
| 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 | 23,736 |
| 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 | 21,573 |
| 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 | 20,816 |
| 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 | 17,091 |

CITY OF OROVILLE
SALARY AND PAY SCHEDULES
 (As of July 1, 2013)

| Bargaining Unit Title | Step A | Step B | Step C | Step D | Step E | Step F | Step G | Step H | Average Benefits |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Miscellaneous cont. | | | | | | | | | |
| Building Maintenance Tech. 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 | 16,487 |
| Public Works Operator I | 43,738.00 | 45,924.90 | 48,221.15 | 50,632.20 | 53,163.81 | 55,822.00 | 58,163.10 | 61,543.76 | 28,495 |
| Public Works Supervisor | 27,198.76 | 28,558.71 | 29,986.64 | 31,485.97 | 33,060.27 | 34,713.28 | 36,448.94 | 37,360.16 | 8,697 |
| Staff Assistant | 19,137.40 | 20,094.28 | 21,098.98 | 22,153.93 | 23,261.64 | 24,424.73 | 25,645.99 | 26,287.14 | 10,687 |
| Park Maintenance Technician I | 57,153.42 | 60,011.09 | 63,011.65 | 66,162.23 | 69,470.35 | 72,943.88 | N/A | N/A | 55,968 |
| Office/Field Aide | 48,658.28 | 51,091.20 | 53,645.75 | 56,328.04 | 59,144.44 | 62,101.65 | N/A | N/A | 52,120 |
| Fire Safety | 44,230.95 | 46,463.50 | 48,786.66 | 51,226.01 | 53,787.32 | 56,476.69 | N/A | N/A | 46,597 |
| Fire Captain | 64,304.35 | 67,519.57 | 70,895.55 | 74,440.32 | 78,162.35 | 82,070.48 | 86,174.01 | N/A | 69,003 |
| Fire Engineer | 56,541.19 | 59,368.25 | 62,336.66 | 65,453.49 | 68,726.18 | 72,162.50 | 75,770.64 | N/A | 55,732 |
| Fire Fighter | 51,401.08 | 53,971.14 | 56,669.69 | 59,503.18 | 62,478.35 | 65,602.27 | 68,882.40 | N/A | 53,078 |
| Police Safety | 37,706.87 | 39,592.21 | 41,571.82 | 43,650.42 | 45,832.94 | 48,124.58 | 50,530.81 | N/A | 29,130 |
| Police Sergeant | 33,574.09 | 35,252.79 | 37,015.43 | 38,866.21 | 40,809.53 | 42,849.99 | 44,992.49 | N/A | 30,204 |
| Police Detective | 37,765.33 | 39,653.59 | 41,636.27 | 43,718.09 | 45,903.99 | 48,199.19 | 50,609.15 | N/A | 28,045 |
| Police Officer | 43,249.19 | 45,411.65 | 47,682.23 | 50,066.34 | 52,569.66 | 55,198.14 | 57,958.05 | N/A | 29,961 |
| Police Miscellaneous | 31,597.85 | 33,177.74 | 34,836.63 | 36,578.46 | 38,407.58 | 40,327.75 | 42,344.14 | N/A | 26,541 |
| Police Administrative Assistant | 37,454.40 | 39,327.12 | 41,293.48 | 43,358.15 | 45,526.06 | 47,802.36 | 50,192.48 | N/A | 30,095 |
| Community Service Officer | | | | | | | | | |
| Police Dispatcher | | | | | | | | | |
| Code Enforcement Specialist | | | | | | | | | |
| Police Records Technician | | | | | | | | | |
| Crime Analyst/JT Officer | | | | | | | | | |

1. Includes average benefits figured at Step E for PERS, Workers' Compensation, Health, Life, Vision and Dental Insurance, Longevity Pay, Uniform Allowance, Holiday Pay (Police & Fire), POST and Education Incentive for Police.

FIVE YEAR PROJECTIONS
ADOPTED BUDGET 2013 -2014
&
FINANCIAL PLAN 2014 - 2015
SECTION C

GENERAL FUND REVENUE ESTIMATES WITH LONG TERM SUSTAINABILITY PLAN PROJECTIONS

| FINAL | Actual | Actual | Actual | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated |
|------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Departmental Revenues | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
| Administration | \$0 | \$36 | \$111 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Attorney | \$0 | \$0 | \$0 | \$156 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Clerk | \$248 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| City Hall | \$0 | \$0 | \$3,972 | \$24,421 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Finance | \$97,151 | \$120,536 | \$138,294 | \$107,000 | \$109,140 | \$111,323 | \$113,549 | \$115,820 | \$118,137 |
| Building | \$155,008 | \$145,218 | \$267,256 | \$257,680 | \$311,746 | \$330,451 | \$346,973 | \$364,322 | \$382,538 |
| Fire-Rescue | \$74,179 | \$47,000 | \$81,541 | \$102,410 | \$49,378 | \$50,368 | \$51,373 | \$52,401 | \$53,449 |
| Human Resources | \$0 | \$0 | \$32 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Economic Development/Comm. Enhanc. | \$0 | \$0 | \$19,920 | \$13,294 | \$16,250 | \$20,300 | \$0 | \$0 | \$0 |
| Planning | \$20,617 | \$35,027 | \$38,396 | \$35,769 | \$45,539 | \$48,727 | \$48,727 | \$52,138 | \$55,787 |
| Police | \$249,489 | \$216,597 | \$310,906 | \$383,169 | \$301,964 | \$311,023 | \$320,354 | \$329,964 | \$339,863 |
| Public Works-Admin | \$24,130 | \$47,000 | \$70,292 | \$17,056 | \$18,090 | \$19,175 | \$20,326 | \$21,545 | \$22,838 |
| Public Works-Streets | \$24,431 | \$16,010 | \$103,435 | \$17,297 | \$17,843 | \$17,996 | \$18,356 | \$18,723 | \$19,097 |
| Parks/Trees-Admin & Op & Museums | \$45,052 | \$49,047 | \$84,811 | \$72,639 | \$75,545 | \$78,566 | \$81,709 | \$84,977 | \$88,376 |
| Risk Management | \$35,985 | \$160,694 | \$115,574 | \$175,330 | \$65,000 | \$71,500 | \$78,650 | \$86,515 | \$95,167 |
| Recycling (moved to own fund 119) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| subtotal | \$726,288 | \$837,165 | \$1,234,340 | \$1,206,257 | \$1,009,813 | \$1,056,239 | \$1,080,017 | \$1,126,405 | \$1,175,252 |

| Non-Departmental Revenues | Actual | Actual | Actual | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated |
|-----------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
| Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Property Taxes-RDA City Pass Thru | \$137,004 | \$146,021 | \$137,742 | \$131,866 | \$139,778 | \$149,562 | \$160,032 | \$171,234 | \$183,220 |
| Property Taxes | \$460,952 | \$516,988 | \$458,613 | \$571,210 | \$582,634 | \$617,592 | \$654,648 | \$693,927 | \$735,562 |
| RDA property tax residual | | | \$636,517 | \$782,293 | \$656,000 | \$656,000 | \$656,000 | \$656,000 | \$656,000 |
| Sales & Use Taxes | \$2,292,835 | \$2,397,749 | \$2,736,619 | \$2,812,585 | \$2,810,727 | \$2,903,520 | \$2,999,881 | \$4,156,681 | \$4,301,818 |
| Document Trf Tax | \$36,545 | \$21,185 | \$26,733 | \$23,356 | \$24,524 | \$25,750 | \$27,037 | \$28,389 | \$29,809 |
| Transient Occ Tax | \$334,870 | \$332,678 | \$363,530 | \$338,862 | \$376,137 | \$406,228 | \$438,726 | \$473,824 | \$511,730 |
| Utility User Tax | \$1,490,161 | \$1,624,992 | \$1,553,442 | \$1,610,392 | \$1,707,016 | \$1,809,436 | \$1,918,003 | \$2,033,083 | \$2,155,068 |
| Franchise Tax | \$429,444 | \$417,810 | \$400,316 | \$434,600 | \$460,676 | \$488,317 | \$517,616 | \$548,672 | \$581,593 |
| Inter Gov't Rev | \$194,831 | \$60,518 | \$1,860,956 | \$112,700 | \$116,081 | \$119,563 | \$123,150 | \$126,845 | \$130,650 |
| Motor Veh In Lieu Tax | \$1,207,150 | \$1,194,488 | \$1,099,938 | \$1,079,870 | \$1,112,268 | \$1,145,634 | \$1,180,003 | \$1,215,403 | \$1,251,865 |
| Use of Money & Prop | \$112,880 | \$123,245 | \$69,696 | \$16,734 | \$114,235 | \$50,274 | \$50,865 | \$51,212 | \$53,872 |
| Other Revenues | \$745,900 | \$815,886 | \$792,465 | \$984,018 | \$987,406 | \$1,010,559 | \$1,027,871 | \$0 | \$0 |
| subtotal | \$7,442,572 | \$7,551,580 | \$10,136,567 | \$8,897,486 | \$9,087,479 | \$9,382,436 | \$9,752,832 | \$10,155,271 | \$10,591,187 |

| | | | | | | | | | |
|---------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Grand Total All Revenues | \$8,168,860 | \$8,388,726 | \$11,370,907 | \$10,103,743 | \$10,097,292 | \$10,438,675 | \$10,832,848 | \$11,281,676 | \$11,766,439 |
|---------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

| Loan Proceeds | \$439,716 | | | | | | | | |
|----------------------|------------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|
| Transfers-In | | | | | | | | | |
| Non-Departmental | \$2,269,199 | \$2,307,782 | \$1,158,596 | \$1,056,961 | \$708,718 | \$658,992 | \$678,762 | \$949,124 | \$977,598 |

| Departments | Actual | Actual | Actual | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
| Streets | \$295,866 | \$625,421 | \$785,980 | \$659,225 | \$412,726 | \$425,108 | \$437,861 | \$450,997 | \$464,527 |
| Total Transfers-In | \$2,565,065 | \$2,933,204 | \$1,944,576 | \$1,716,186 | \$1,121,444 | \$1,084,100 | \$1,116,623 | \$1,400,121 | \$1,442,125 |
| Grand Total Rev & Resources | \$10,733,925 | \$11,321,930 | \$13,315,483 | \$11,819,929 | \$11,658,452 | \$11,522,775 | \$11,949,471 | \$12,681,797 | \$13,208,564 |
| Add Gen Fund Reserve & Undesignated | \$1,860,406 | \$2,087,507 | \$3,002,839 | \$3,946,566 | \$3,923,508 | \$4,189,351 | \$4,238,758 | \$4,267,681 | \$4,489,305 |
| Less Estimated Expenditures | \$11,001,311 | \$11,259,185 | \$12,964,115 | \$12,642,987 | \$11,392,609 | \$11,473,368 | \$11,920,548 | \$12,460,173 | \$13,025,086 |
| Variance | \$1,593,020 | \$2,150,252 | \$3,354,207 | \$3,123,508 | \$4,189,351 | \$4,238,758 | \$4,267,681 | \$4,489,305 | \$4,672,783 |

| | Actual | Actual | Actual | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 |
| Less Expenditures | | | | | | | | | |
| Salaries | \$8,049,913 | \$8,310,981 | \$9,226,040 | \$9,599,000 | \$8,681,976 | \$8,708,522 | \$9,100,405 | \$9,555,426 | \$10,033,197 |
| Services/Supplies/Capital/Transfers: | \$2,951,398 | \$2,948,204 | \$3,738,075 | \$3,143,987 | \$2,710,633 | \$2,764,848 | \$2,820,143 | \$2,904,747 | \$2,991,889 |
| Other Charges | \$0 | \$0 | \$0 | (\$100,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures & Uses | \$11,001,311 | \$11,259,185 | \$12,964,115 | \$12,642,987 | \$11,392,609 | \$11,473,368 | \$11,920,548 | \$12,460,173 | \$13,025,086 |
| Adjustments | (\$494,487) | (\$852,587) | \$592,359 | \$800,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$2,087,507 | \$3,002,839 | \$3,946,566 | \$3,923,508 | \$4,189,351 | \$4,238,758 | \$4,267,681 | \$4,489,305 | \$4,672,783 |
| Amount over (short) of Reserve | \$1,287,507 | \$2,202,839 | \$3,146,566 | \$3,123,508 | \$3,389,351 | \$3,438,758 | \$3,467,681 | \$3,689,305 | \$3,872,783 |

| | | | | | | | | | |
|--|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| If State requires the transfer of RDA Loan \$1,882,500 | | | | \$2,071,008 | \$2,336,851 | \$2,386,258 | \$2,415,181 | \$2,636,805 | \$2,820,283 |
| (Reserve to \$800,000 in 2007/08) | Expenses | \$12,964,115 | \$12,542,987 | \$11,392,609 | \$11,473,368 | \$11,920,548 | \$12,460,173 | \$13,025,086 | |
| | Revenues | (\$13,315,483) | (\$12,619,929) | (\$11,658,452) | (\$11,522,775) | (\$11,949,471) | (\$12,681,797) | (\$13,208,564) | |
| First revision 2/26/2013 | shortfall | (\$351,368) | (\$76,942) | (\$265,843) | (\$49,407) | (\$28,923) | (\$221,625) | (\$183,478) | |

Updated 3/5/2013
 Updated 3/14/2013
 Updated 3/18/13 pers bond 13/14 up
 Updated 3/18/13 adj. carryover/encumbrance balances 11/12 and 12/13
 Updated 3/29/13 increase State Take
 Updated 3/29/13 increase residual from County for LowMod cash balance
 Updated 4/15/13 increase to overtime budget in Fire of 43,780
 Updated 4/15/13 increase to Bldg./planning revenue est. 2013/14 based on Director/City Admin. Direction (47,966).
 Updated 5/8/13 increase to Risk Management revenue of additional 75,330 in 2012/13.
 Updated 5/8/13 increase to Attorney budget for lawsuit 65,000 2013/14
 Updated 5/9/13 increase transfers in 2012/13 for funds 156/157 (151,597)
 Updated: 5/10/13 increase transfer in to Non-Departmental from Contingency Fund (est. balance 340,000) in fiscal year 2012/13.
 Updated 5/24/13 balanced transfers Non-Dept increased by (5,600) 2013/14.
 Note: 2012/13 expenditures are based on budget / end of year some funds will not be spent and return to fund cash balance.
 loan proceeds to cover layoff costs.
 2012/13 Revenue projection shows increased one-time payments and expenditures reflect a savings in preliminary analysis.

SEWER FUND LONG TERM SUSTAINABILITY PLAN PROJECTION

CITY OF OROVILLE

| Final | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Estimated 2012-2013 | Estimated 2013-2014 | Estimated 2014-2015 | Estimated 2015-2016 | Estimated 2016-2017 | Estimated 2017-2018 |
|-------------------------------------|---------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Beginning Fund Bal | \$2,768,496 | \$2,856,630 | \$2,794,462 | \$2,249,305 | \$1,401,524 | \$1,236,901 | \$920,937 | \$1,100,268 | \$1,040,113 |
| Revenues | | | | | | | | | |
| Interest Revenues | \$15,866 | \$12,075 | \$9,506 | \$5,476 | \$5,656 | \$5,714 | \$4,450 | \$4,409 | \$5,759 |
| Sewer Service Charges | \$1,800,344 | \$2,096,846 | \$2,251,097 | \$2,505,000 | \$2,748,229 | \$3,072,420 | \$3,375,484 | \$3,715,456 | \$3,774,340 |
| Other Revenues/Adj | \$6,469 | \$4,112 | \$38,692 | \$15,488 | \$16,964 | \$17,643 | \$18,172 | \$18,717 | \$19,279 |
| Total Revenues | \$1,822,679 | \$2,113,033 | \$2,299,295 | \$2,525,964 | \$2,770,849 | \$3,095,777 | \$3,398,106 | \$3,738,582 | \$3,799,378 |
| Other Financing Sources | | | | | | | | | |
| Transfers-In | \$13,046 | \$13,307 | \$13,818 | \$14,117 | \$14,541 | \$14,977 | \$15,427 | \$15,889 | \$16,366 |
| Total Financing Sources | \$13,046 | \$13,307 | \$13,818 | \$14,117 | \$14,541 | \$14,977 | \$15,427 | \$15,889 | \$16,366 |
| Total Rev & Fin Sources | \$1,835,725 | \$2,126,340 | \$2,313,113 | \$2,540,081 | \$2,785,390 | \$3,110,754 | \$3,413,533 | \$3,754,471 | \$3,815,744 |
| Expenditures | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Estimated 2012-2013 | Estimated 2013-2014 | Estimated 2014-2015 | Estimated 2015-2016 | Estimated 2016-2017 | Estimated 2017-2018 |
| Sewer Treatment-Dept 4500 | \$831,098 | \$1,008,835 | \$898,455 | \$968,546 | \$994,808 | \$1,028,239 | \$1,059,086 | \$1,090,859 | \$1,123,585 |
| Sewer Operations-Dept 4000 | | | | | | | | | |
| Salaries & Benefits | \$260,019 | \$355,213 | \$390,646 | \$419,839 | \$463,030 | \$485,182 | \$488,441 | \$512,863 | \$538,506 |
| Services & Supplies | \$246,279 | \$187,767 | \$179,532 | \$404,549 | \$449,699 | \$857,895 | \$616,291 | \$874,892 | \$883,703 |
| Outside Services (TWSD) | \$0 | \$106,834 | \$121,870 | \$121,870 | \$124,065 | \$130,622 | \$137,484 | \$144,789 | \$152,403 |
| Capital Proj/Fixed Assets | \$118,888 | \$232,726 | \$964,691 | \$1,160,890 | \$600,000 | \$600,000 | \$600,000 | \$850,000 | \$600,000 |
| Transfers-Out | \$291,307 | \$297,133 | \$303,076 | \$312,168 | \$318,411 | \$324,780 | \$332,900 | \$341,223 | \$349,754 |
| Total Expenditures-Dept 4000 | \$916,493 | \$1,179,673 | \$1,959,815 | \$2,419,316 | \$1,955,205 | \$2,398,479 | \$2,175,116 | \$2,723,767 | \$2,524,366 |
| Total Expenditures | \$1,747,591 | \$2,188,508 | \$2,858,270 | \$3,387,862 | \$2,950,013 | \$3,426,718 | \$3,234,202 | \$3,814,626 | \$3,647,951 |
| Ending Fund Balance | \$2,856,630 | \$2,794,462 | \$2,249,305 | \$1,401,524 | \$1,236,901 | \$920,937 | \$1,100,268 | \$1,040,113 | \$1,207,907 |

PROPOSED RATE INCREASES

| | | | | | | | | | |
|-----------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| BEGINNING RATE | \$8.66 | \$9.79 | \$12.24 | \$13.82 | \$15.74 | \$18.08 | \$21.00 | \$23.62 | \$26.58 |
| RATE INCREASE | \$1.13 | \$2.45 | \$1.58 | \$1.17 | \$2.34 | \$2.92 | \$2.62 | \$2.96 | \$0.08 |
| NEW RATE | \$9.79 | \$12.24 | \$13.82 | \$15.74 | \$18.08 | \$21.00 | \$23.62 | \$26.58 | \$26.66 |
| PERCENT INCR. APPROX. | 13.00% | 25.00% | 12.90% | 13.80% | 14.90% | 16.20% | 12.50% | 12.50% | 0.30% |

Updated: 5/20/13

GENERAL FUND
ADOPTED BUDGET 2013 – 2014
&
FINANCIAL PLAN 2014 - 2015
SECTION D



MISSION STATEMENT

The City of Oroville is dedicated to serving the public,
ensuring the safety and vitality of the community,
and promoting prosperity for all.

VISION STATEMENT

The City of Oroville will be a vibrant and thriving Community
with strong economic, recreational, and cultural opportunities,
where you can live, work and play, all in a day.

CORE VALUES

The City of Oroville Values (not in priority order)

- Integrity and Honesty
- Professionalism
- Respect for Others
- Accountability
- Customer Service
- Open Communication
- Teamwork / Cooperation

MAYOR AND 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.



Left to right: Jack Berry, Gordon Andoe, JR Simpson, Mayor Linda Dahlmeier, David Pittman, Vice Mayor Thil Wilcox, and Cheri Bunker)

CITY COUNCIL

Activity

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

FUND: 001

DEPARTMENT: 1000

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$7,527 | \$78,591 | \$59,817 | \$60,415 |
| Services/Supplies | \$17,559 | \$23,194 | \$21,520 | \$21,950 |
| Capital Outlay | \$574 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$25,660 | \$101,785 | \$81,337 | \$82,365 |

MAYOR

Activity

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

FUND: 001

DEPARTMENT: 1005

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$2,255 | \$19,118 | \$19,365 | \$19,559 |
| Services/Supplies | \$6,935 | \$6,242 | \$5,473 | \$5,582 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$9,191 | \$25,360 | \$24,838 | \$25,141 |

CITY TREASURER

Mission Statement

The Mission of the City Treasurer is to act as a “check and balance” over the investments and fiscal affairs of the City and its related agencies. The City Treasurer is elected by the people.

TREASURER

Activity

In the trust of the community, the Treasurer invests idle cash with three priorities which are 1.) Safety, 2.) Liquidity and 3.) Return, listed in order of priority.

FUND: 001

DEPARTMENT: 1550

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Salaries/Benefits | \$21,724 | \$19,118 | \$23,954 | \$24,194 |
| Services/Supplies | \$1,813 | \$3,267 | \$2,676 | \$2,730 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$23,537</u> | <u>\$22,385</u> | <u>\$26,630</u> | <u>\$26,924</u> |

CITY ADMINISTRATOR / CITY CLERK

Mission Statement

The Mission of the City Administrator/City Clerk is to lead the City in providing exemplary service and creating partnerships with citizens in an ever changing environment in response to the City Council priorities and within the capacity of the City's resources. The City Administrator also keeps the Council advised of the financial condition and future needs of the City.

The City Administrator directs the administration of the City under the policy direction of the Council:

- providing information to assist the Council in setting policy
- implementing City Council policy
- supervising the operation of City Departments
- reporting to the council on administrative activities.

The Office of the City Clerk is the official record keeping department for the City of Oroville, providing records support, maintaining the City's Municipal Code and Official Roster of Boards and supporting Commissions, and all election activities for City of Oroville elected offices and City initiatives placed before the voters. Other functions within the City Administrator's Office include: Personnel, Purchasing, Redevelopment, City Clerk, Franchise Contract Administration and Supplemental Benefit Fund.

OFFICE OF THE CITY ADMINISTRATOR

The City Administrator is responsible for the management of all the departments, but directly supervises the mid-management staff responsible for Community Relations, Human Resources, IT and functions of the City and Vision Self Insurance Funds are also directly under the Administrator.

| Budget Description | Budget No. | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|------------------------------------|-----------------------|-----------------------------|----------------------------|----------------------------|
| General Fund Operating Expenses | | | | |
| Administration | 1400 | \$218,668 | \$298,546 | \$300,286 |
| Economic Community Enhancement | 1450 | \$304,090 | \$192,186 | \$157,701 |
| City Attorney | 1100 | \$192,628 | \$246,050 | \$247,861 |
| City Clerk | 1200 | \$114,130 | \$106,722 | \$107,305 |
| Human Resources | 1300 | \$129,231 | \$136,522 | \$138,119 |
| City Hall | 1700 | \$139,982 | \$139,744 | \$140,616 |
| Total General Fund Expenses | | \$958,747 | \$980,026 | \$951,271 |

OFFICE OF CITY ADMINISTRATOR

Activity

The City Administrator is responsible for the management of all the departments. This budget accounts for the activities of the City Administrator.

FUND: 001

DEPARTMENT: 1400

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$126,250 | \$200,429 | \$280,307 | \$281,682 |
| Services/Supplies | \$16,977 | \$18,239 | \$18,239 | \$18,604 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$143,227 | \$218,668 | \$298,546 | \$300,286 |
| Revenues | | | | |
| Departmental Revenue | \$0 | \$191 | \$0 | \$0 |
| Total Revenues | \$0 | \$191 | \$0 | \$0 |

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

Activity

The department was created to reflect Economic Development activity that was formerly funded by the Redevelopment Agency.

FUND: 001

DEPARTMENT: 1450

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$124,892 | \$167,367 | \$112,186 | \$76,101 |
| Services/Supplies | \$28,400 | \$136,723 | \$80,000 | \$81,600 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$153,292</u> | <u>\$304,090</u> | <u>\$192,186</u> | <u>\$157,701</u> |

Revenues

| | | | | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| Departmental Revenues | \$5,806 | \$7,072 | \$0 | \$0 |
| Federal Grants | \$0 | \$50,095 | \$16,250 | \$20,300 |
| Loan Repayments | \$0 | \$6,111 | \$0 | \$0 |
| Transfers-In | \$14,114 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$19,920</u> | <u>\$63,278</u> | <u>\$16,250</u> | <u>\$20,300</u> |

CITY CLERK

Activity

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

FUND: 001

DEPARTMENT: 1200

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$104,976 | \$66,628 | \$69,220 | \$69,053 |
| Services/Supplies | \$17,228 | \$37,502 | \$37,502 | \$38,252 |
| Capital Outlay | \$56,022 | \$10,000 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$178,227</u> | <u>\$114,130</u> | <u>\$106,722</u> | <u>\$107,305</u> |

Revenues

| | | | | |
|-----------------------|------------|-------------|------------|------------|
| Departmental Revenues | \$4 | \$16 | \$0 | \$0 |
| Total Revenues | <u>\$4</u> | <u>\$16</u> | <u>\$0</u> | <u>\$0</u> |

HUMAN RESOURCES

Mission Statement

The mission of the Personnel Department is to provide recruitment and hiring services for the City Departments, provide training for effectiveness and safety, supervise disciplinary actions and evaluations, labor negotiations, monitor the workers' compensation programs and serve as the Benefits Administrator for City employees. Other functions within the Human Resources Office include: Department of Transportation Compliance & Pull Notice Program, Random Drug Testing Program, Requests for Personnel Records, Employment Verification, and Information Assists in Risk Management Activities & Claims.

**OFFICE OF CITY ADMINISTRATOR
HUMAN RESOURCES**

Activity

Human Resources is responsible for monitoring the activities of recruitment and hiring of new employees, training for effectiveness and safety, supervision of disciplinary actions and evaluations.

FUND: 001

DEPARTMENT: 1300

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$104,633 | \$105,952 | \$113,343 | \$114,476 |
| Services/Supplies | \$19,030 | \$23,279 | \$23,179 | \$23,643 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$123,663</u> | <u>\$129,231</u> | <u>\$136,522</u> | <u>\$138,119</u> |

Revenues

| | | | | |
|-----------------------|-------------|-------------|------------|------------|
| Transfer In | \$0 | \$0 | \$0 | \$0 |
| Departmental Revenues | \$32 | \$15 | \$0 | \$0 |
| Total Revenues | <u>\$32</u> | <u>\$15</u> | <u>\$0</u> | <u>\$0</u> |

CITY ATTORNEY

Activity

The City Attorney is a contracted service that provides the City with legal advice and direction in the administration of public policy and risk management.

FUND: 001

DEPARTMENT: 1100

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|------------------|------------------|------------------|------------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Services/Supplies | \$146,032 | \$192,628 | \$246,050 | \$247,861 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$146,032</u> | <u>\$192,628</u> | <u>\$246,050</u> | <u>\$247,861</u> |
| Revenues | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

**OFFICE OF CITY ADMINISTRATOR
CITY HALL**

Activity

City Hall is the building that facilitates the Council Chambers, Conference Rooms and City-wide administrative offices, which are designed to facilitate customer service.

FUND: 001

DEPARTMENT: 1700

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$45,265 | \$56,641 | \$66,740 | \$66,532 |
| Services/Supplies | \$33,809 | \$54,004 | \$54,004 | \$55,084 |
| Capital Outlay | \$10,293 | \$10,337 | \$0 | \$0 |
| Transfers-Out | \$19,000 | \$19,000 | \$19,000 | \$19,000 |
| Total Expenses | <u>\$108,367</u> | <u>\$139,982</u> | <u>\$139,744</u> | <u>\$140,616</u> |

Revenues

| | | | | |
|-----------------------|----------------|-----------------|------------|------------|
| Departmental Revenues | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$3,972 | \$20,313 | \$0 | \$0 |
| Total Revenues | <u>\$3,972</u> | <u>\$20,313</u> | <u>\$0</u> | <u>\$0</u> |

FINANCE DEPARTMENT

Mission Statement

The Mission of the Finance Department is to plan for the fiscal sustainability of the City as well as to secure and foster the ethical and proactive management of the City's finances, and to provide quality financial procurement, debt management, risk management, grant accounting and compliance, information systems and other management support; while effectively supporting the Citizens, City Council and Departments of the City of Oroville and its related agencies.



Jim Carpenter Memorial



FINANCE DEPARTMENT

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

| Budget Description | Dept. No. | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|----------------------|-----------------------------|----------------------------|----------------------------|
| General Fund Expenses | | | | |
| Finance Department | 1500 | \$788,157 | \$609,049 | \$613,319 |
| Non-Departmental | 7200 | \$489,646 | \$391,291 | \$395,703 |
| Risk Management | 7100 | \$373,477 | \$373,000 | \$380,460 |
| Total General Fund Expenses | | \$1,651,280 | \$1,373,340 | \$1,389,482 |
| Other Funds | | | | |
| | Fund No. | | | |
| Workers' Compensation | 550 | \$342,257 | \$369,288 | \$376,729 |
| Total Budgets Managed by Finance Director | | | | |
| Total Expenses | | \$1,651,280 | \$1,373,340 | \$1,389,482 |

FINANCE DEPARTMENT

Activity

The Finance Department provides accounting, financial management and planning services to the City and the Oroville Public Financing Authority. This includes maintenance of the financial statements, budget preparation, vendor payments, billing, debt management, grant accounting, business licenses, central stores, data processing, 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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$447,813 | \$593,048 | \$490,930 | \$492,456 |
| Services/Supplies | \$92,537 | \$152,696 | \$118,119 | \$120,863 |
| Capital Outlay | \$34,935 | \$42,413 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$575,285 | \$788,157 | \$609,049 | \$613,319 |
| Revenues | | | | |
| Departmental Revenues | \$106,091 | \$100,950 | \$104,697 | \$106,791 |
| Transfers-In | \$32,204 | \$6,010 | \$4,443 | \$4,532 |
| Total Revenues | \$138,294 | \$106,960 | \$109,140 | \$111,323 |

NON-DEPARTMENTAL

Activity

To record revenues and expenditures not specifically designated to any particular department and the health insurance benefits for retired employees.

FUND: 001

DEPARTMENT: 7200

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Expenses | | | | |
| Salaries/Benefits | \$52,994 | \$88,860 | \$80,769 | \$81,577 |
| Services/Supplies | \$427,075 | \$390,786 | \$310,522 | \$314,126 |
| Capital Outlay | \$18,000 | \$0 | \$0 | \$0 |
| Transfers-Out | <u>\$1,010,000</u> | <u>\$10,000</u> | <u>\$0</u> | <u>\$0</u> |
| Total Expenses | \$1,508,069 | \$489,646 | \$391,291 | \$395,703 |
| Revenues | | | | |
| Loan Proceeds | \$0 | \$0 | \$439,716 | |
| Departmental Revenues | \$10,136,567 | \$9,012,764 | \$9,087,479 | \$9,382,436 |
| Transfers-In | <u>\$1,158,596</u> | <u>\$942,961</u> | <u>\$708,718</u> | <u>\$658,992</u> |
| Total Revenues | \$11,295,163 | \$9,955,725 | \$10,235,913 | \$10,041,428 |

RISK MANAGEMENT

Activity

Risk Management encompasses the City's insurance and risk management needs except for Workers' Compensation (see Workers' Compensation for employee liability).

FUND: 001

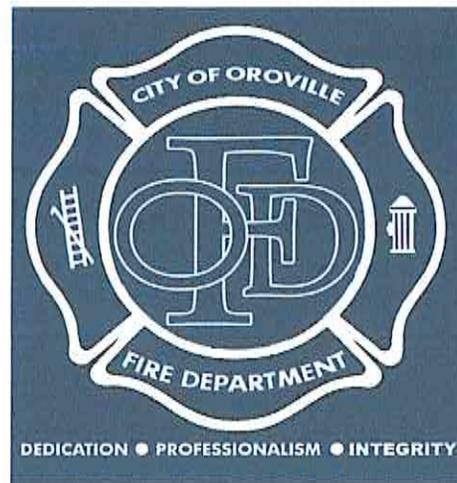
DEPARTMENT: 7100

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Revenues | | | | |
| Other Revenue | \$115,574 | \$175,330 | \$65,000 | \$71,500 |
| Expenses | | | | |
| Prop Damage Claim | \$0 | \$30,000 | \$30,000 | \$30,600 |
| Liability Insurance | \$235,905 | \$240,000 | \$240,000 | \$244,800 |
| Property/Other Ins. | \$12,228 | \$15,000 | \$15,000 | \$15,300 |
| Outside Services | \$28,857 | \$78,477 | \$78,000 | \$79,560 |
| Other | \$0 | \$10,000 | \$10,000 | \$10,200 |
| Transfer out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$276,990</u> | <u>\$373,477</u> | <u>\$373,000</u> | <u>\$380,460</u> |

FIRE DEPARTMENT

Mission Statement

The Mission of the Oroville Fire Department is to provide the highest level of service to the community by protecting and preserving life, property and the environment while providing support, encouragement and motivation through the professional development of those within the organization.



FIRE DEPARTMENT FIRE/RESCUE

Activity

The Department maintains quality training, fire prevention/educational activities, equipment, emergency responses and customer services to the City. The Fire Chief also oversees the the fire inspections.

FUND: 001

DEPARTMENT: 2000

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Salaries/Benefits | \$2,140,972 | \$2,095,983 | \$1,931,809 | \$1,950,203 |
| Services/Supplies | \$216,146 | \$137,148 | \$137,048 | \$141,159 |
| Capital Outlay | \$2,459 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$2,359,577</u> | <u>\$2,233,131</u> | <u>\$2,068,857</u> | <u>\$2,091,362</u> |
| Revenues | | | | |
| Grant | \$0 | \$0 | \$0 | \$0 |
| Departmental Revenues | \$81,648 | \$102,410 | \$49,378 | \$50,366 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$81,648</u> | <u>\$102,410</u> | <u>\$49,378</u> | <u>\$50,366</u> |

POLICE DEPARTMENT

Mission Statement

The Mission of the Police Department is to provide absolutely the highest quality and greatest efficiency of professional Police services to the citizens of the Oroville area. The Police Department will work cooperatively with the citizens of Oroville to ensure the safety of all and to increase the overall feeling of safety in our City.



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 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Salaries/Benefits | \$4,317,335 | \$4,178,263 | \$3,994,008 | \$4,033,948 |
| Services/Supplies | \$405,160 | \$457,206 | \$416,943 | \$428,470 |
| Capital Outlay | \$104,444 | \$3,000 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$4,826,939</u> | <u>\$4,638,469</u> | <u>\$4,410,951</u> | <u>\$4,462,418</u> |
| Revenues | | | | |
| Departmental Revenues | \$220,976 | \$197,244 | \$201,655 | \$224,453 |
| Transfers-In | \$89,930 | \$185,925 | \$100,309 | \$86,570 |
| Total Revenues | <u>\$310,906</u> | <u>\$383,169</u> | <u>\$301,964</u> | <u>\$311,023</u> |

PUBLIC WORKS DEPARTMENT

Mission Statement

The Mission Statement for the Public Works Department is to provide absolutely the highest quality and greatest efficiency of professional government services to the City of Oroville. The Department is comprised of seven Divisions, each managed under the Department Director. The core services for these Divisions are to maintain existing City owned infrastructure at a safe level of service, and plan and implement infrastructure improvements to facilitate future growth.



PUBLIC WORKS

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

| Budget Description | Dept. No. | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---|----------------------|-----------------------------|----------------------------|----------------------------|
| General Fund Expenses | | | | |
| Public Works Administration | 3000 | \$359,908 | \$256,560 | \$257,805 |
| Streets | 3100 | \$975,340 | \$751,800 | \$759,042 |
| Total General Fund Expenses | | <u>\$1,335,248</u> | <u>\$1,008,360</u> | <u>\$1,016,847</u> |
| | | | | |
| | Fund No. | | | |
| Other Funds | | | | |
| Sewer | 101 | \$3,387,862 | \$2,950,013 | \$3,426,718 |
| Sewer Connection Fund | 104 | \$100 | \$100 | \$100 |
| Airport | 130 | \$1,188,533 | \$518,700 | \$525,940 |
| Maintenance Districts (15) | 184 | \$46,715 | \$54,295 | \$63,864 |
| Benefit Assessment Districts (6) | 185 | \$8,876 | \$41,886 | \$41,886 |
| Vehicle Maintenance | 540 | \$464,078 | \$471,609 | \$475,101 |
| Total Other Fund Budgets Managed by Director of Public Works | | <u>\$5,096,164</u> | <u>\$4,036,603</u> | <u>\$4,533,609</u> |
| Total Expenses | | <u>\$6,431,412</u> | <u>\$5,044,963</u> | <u>\$5,550,456</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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$320,990 | \$329,149 | \$225,801 | \$226,123 |
| Services/Supplies | \$25,773 | \$30,759 | \$30,759 | \$31,682 |
| Capital Outlay | \$3,578 | \$0 | \$0 | \$0 |
| Transfers-Out | \$30 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$350,370</u> | <u>\$359,908</u> | <u>\$256,560</u> | <u>\$257,805</u> |
| Revenues | | | | |
| Departmental Revenues | \$65,137 | \$17,066 | \$18,090 | \$19,175 |
| Transfers-In | \$5,155 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$70,292</u> | <u>\$17,066</u> | <u>\$18,090</u> | <u>\$19,175</u> |

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

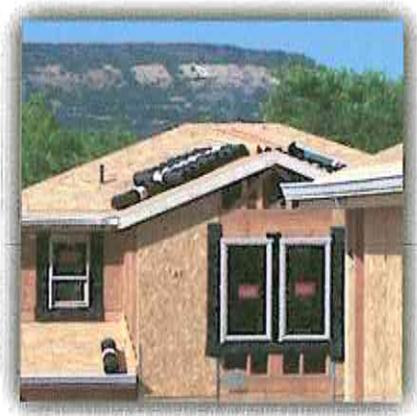
DEPARTMENT: 3100

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$436,492 | \$473,215 | \$316,205 | \$314,735 |
| Services/Supplies | \$391,041 | \$502,125 | \$435,595 | \$444,307 |
| Capital Outlay | \$19,091 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$846,623</u> | <u>\$975,340</u> | <u>\$751,800</u> | <u>\$759,042</u> |
| Revenues | | | | |
| Departmental Revenues | \$103,436 | \$17,297 | \$17,643 | \$17,996 |
| Federal Grants | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$785,980 | \$659,225 | \$412,726 | \$425,108 |
| Total Revenues | <u>\$889,416</u> | <u>\$676,522</u> | <u>\$430,369</u> | <u>\$443,104</u> |

PLANNING & DEVELOPMENT SERVICES DEPARTMENT

Mission Statement

The Mission Statement for the Department of Planning and Development Services is to provide absolutely the highest quality and greatest efficiency of professional government services to the City of Oroville. The Department is comprised of the three Divisions shown below. With the exception of the Building Division, which is actively managed by the City's Chief Building Official, the Code Enforcement and Planning Divisions are currently managed by the Director.



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 and investigations and graffiti removal.

| Budget Description | Dept. No. | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|------------------------------------|----------------------|-----------------------------|----------------------------|----------------------------|
| General Fund Expenses | | | | |
| Planning & Development Services | 1600 | \$319,879 | \$244,794 | \$246,730 |
| Building/Code Enforcement | 2990 | \$295,659 | \$269,095 | \$270,613 |
| Total General Fund Expenses | | \$319,879 | \$244,794 | \$246,730 |

Code Enforcement (Grant Funded)

**PLANNING & DEVELOPMENT SERVICES
ADMINISTRATION DIVISION**

Activity

Planning provides the services of staff to the Planning Commission and the Development Review Board, Zoning implementation, Subdivision Mapping, General Plan Amendments, Use Permits, and many other City land use and functions.

FUND: 001

DEPARTMENT: 1600

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$262,472 | \$275,095 | \$225,026 | \$226,369 |
| Services/Supplies | \$18,584 | \$44,784 | \$19,768 | \$20,361 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$281,056</u> | <u>\$319,879</u> | <u>\$244,794</u> | <u>\$246,730</u> |

Revenues

| | | | | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| Departmental Revenues | \$38,396 | \$35,769 | \$45,057 | \$45,539 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$38,396</u> | <u>\$35,769</u> | <u>\$45,057</u> | <u>\$45,539</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 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|------------------|------------------|------------------|------------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Salaries/Benefits | \$239,117 | \$242,840 | \$221,435 | \$221,523 |
| Services/Supplies | \$16,540 | \$52,819 | \$47,660 | \$49,090 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$1,556 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$257,214</u> | <u>\$295,659</u> | <u>\$269,095</u> | <u>\$270,613</u> |
| Revenues | | | | |
| Departmental Revenues | \$267,256 | \$257,680 | \$311,746 | \$330,451 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$267,256</u> | <u>\$257,680</u> | <u>\$311,746</u> | <u>\$330,451</u> |

PARKS AND TREES

Mission Statement

The mission of the Parks, Trees Department is to operate and maintain parks and public facilities to provide an enhanced quality of life for Oroville residents, businesses and visitors. The operation of City facilities, parks, trees, City-owned museums and cultural centers provides aesthetic and educational experiences that foster an understanding and respect for our community traditions and values. We measure our success by our ability to enrich the intellectual, cultural and recreational life of the communities we serve.



PARKS AND TREES DEPARTMENT

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

| Budget Description | Dept. No. | 2011-12 Expected | 2012-13 Adopted | 2013-14 Adopted |
|------------------------------------|--------------|---------------------|--------------------|--------------------|
| General Fund Expenses | | | | |
| Parks and Trees Administration | 5000 | \$323,188 | \$110,115 | \$111,013 |
| Operations | 5005 | \$590,831 | \$614,626 | \$617,794 |
| Centennial Cultural Center | 1755 | \$25,513 | \$20,895 | \$21,313 |
| Pioneer Museum | 5010 | \$11,975 | \$9,808 | \$10,102 |
| Bolt Museum | 5015 | \$11,225 | \$9,193 | \$9,377 |
| Total General Fund Expenses | | \$962,732 | \$764,637 | \$769,599 |

**PARKS AND TREES DEPARTMENT
ADMINISTRATION DIVISION**

Activity

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

FUND: 001

DEPARTMENT: 5000

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$120,314 | \$252,761 | \$39,788 | \$39,244 |
| Services/Supplies | \$55,204 | \$70,427 | \$70,327 | \$71,769 |
| Capital Outlay | \$9,347 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$184,865</u> | <u>\$323,188</u> | <u>\$110,115</u> | <u>\$111,013</u> |

Revenues

| | | | | |
|-----------------------|--------------|--------------|--------------|--------------|
| Departmental Revenues | \$186 | \$255 | \$200 | \$200 |
| Lease Proceeds | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$186</u> | <u>\$255</u> | <u>\$200</u> | <u>\$200</u> |

**PARKS AND TREES DEPARTMENT
OPERATIONS DIVISION**

Activity

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

FUND: 001

DEPARTMENT: 5005

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$350,021 | \$387,478 | \$411,273 | \$410,331 |
| Services/Supplies | \$196,393 | \$203,353 | \$203,353 | \$207,463 |
| Capital Outlay | \$7,502 | \$0 | \$0 | \$0 |
| Transfers-Out | \$3,279 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$557,194</u> | <u>\$590,831</u> | <u>\$614,626</u> | <u>\$617,794</u> |

Revenues

| | | | | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| Departmental Revenues | \$60,652 | \$66,336 | \$69,245 | \$72,000 |
| Transfers-In | \$15,914 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$76,565</u> | <u>\$66,336</u> | <u>\$69,245</u> | <u>\$72,000</u> |

**PARKS AND TREES DEPARTMENT
CENTENNIAL CULTURAL CENTER**

Activity

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

FUND: 001

DEPARTMENT: 1755

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Salaries/Benefits | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$9,790 | \$25,513 | \$20,895 | \$21,313 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$9,790</u> | <u>\$25,513</u> | <u>\$20,895</u> | <u>\$21,313</u> |
| Revenues | | | | |
| Departmental Revenues | \$2,312 | \$148 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$2,312</u> | <u>\$148</u> | <u>\$0</u> | <u>\$0</u> |

**PARKS AND TREES DEPARTMENT
PIONEER MUSEUM**

Activity

This budget accounts for the activities of the Pioneer Museum which was taken over by the City in Fiscal Year 1998-99.

FUND: 001

DEPARTMENT: 5010

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$5,952 | \$11,975 | \$9,808 | \$10,102 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$5,952</u> | <u>\$11,975</u> | <u>\$9,808</u> | <u>\$10,102</u> |
| Revenues | | | | |
| Departmental Revenues | \$1,510 | \$1,900 | \$2,000 | \$2,200 |
| Transfers-In | \$369 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$1,879</u> | <u>\$1,900</u> | <u>\$2,000</u> | <u>\$2,200</u> |

**PARKS AND TREES DEPARTMENT
BOLT MUSEUM**

Activity

This budget accounts for the activities of the Bolt Museum created in F/Y 2004 - 2005.

FUND: 001

DEPARTMENT: 5015

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Expenses | | | | |
| Services/Supplies | \$12,996 | \$11,225 | \$9,193 | \$9,377 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$12,996</u> | <u>\$11,225</u> | <u>\$9,193</u> | <u>\$9,377</u> |
| Revenues | | | | |
| Departmental Revenues | \$4,040 | \$4,000 | \$4,100 | \$4,166 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$4,040</u> | <u>\$4,000</u> | <u>\$4,100</u> | <u>\$4,166</u> |

**CITY OF OROVILLE
SUCCESSOR AGENCY**

**ADOPTED BUDGET 2013 – 2014
&
FINANCIAL PLAN 2014 - 2015**

SECTION E

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 Expected | 2013-14 Adopted | 2015-16 Adopted |
|---------------------------------------|--------------|---------------------|--------------------|--------------------|
| Fund 198 Budgets | | | | |
| Capital Project Operations | 9000 | \$3,000,427 | \$250,000 | \$250,000 |
| RDA Debt Service | 9200 | \$1,930,782 | \$1,921,574 | \$1,925,683 |
| Blight Removal | 9050 | \$25,000 | \$0 | \$0 |
| Enterprise Zone | 9150 | \$112,497 | \$0 | \$0 |
| Comm. Prom./Industrial Recruitment | 9400 | \$242 | \$0 | \$0 |
| Marketing & Tourism | 9405 | \$36 | \$0 | \$0 |
| Economic Development Projects | 9450 | \$0 | \$0 | \$0 |
| Other | | \$464,185 | \$0 | \$0 |
| Total Fund 198 Budgets | | \$5,533,169 | \$2,171,574 | \$2,175,683 |
| Fund 395/396/397 Budgets | | | | |
| Streets Projects | 9601 | \$0 | \$0 | \$0 |
| Building Facility Projects | 9605 | \$250,186 | \$0 | \$0 |
| Parks Facilities | 9607 | \$0 | \$0 | \$0 |
| Subtotal Fund 395 | | \$0 | \$0 | \$0 |
| Subtotal Fund 396 | | \$0 | \$0 | \$0 |
| Subtotal Fund 397 | | \$250,186 | \$0 | \$0 |
| Total Fund 395/396/397 Budgets | | \$250,186 | \$0 | \$0 |

RDA TAX INCREMENT PROJECTS

The Redevelopment Agency Tax Increment Fund budget consists of several departments to account for the activities which are funded by the RDA Tax Increment Fund.

FUND: 198

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|----------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$6,286,071 | \$3,363,220 | \$0 | \$0 |
| Revenues | | | | |
| Tax Increment | \$2,206,202 | \$1,930,782 | \$0 | \$0 |
| Bond/Loan Proceeds Other Sources | \$0 | \$6,459 | \$0 | \$0 |
| Intergovernmental Revenues | \$34,050 | \$125,000 | \$250,000 | \$250,000 |
| Interest Revenues | \$41,805 | \$2,628 | \$0 | \$0 |
| Other Revenues | \$0 | \$6,755 | \$1,921,574 | \$1,925,683 |
| Grants | \$93,827 | \$98,325 | \$0 | \$0 |
| Transfers-In | \$32,747 | \$0 | \$0 | \$0 |
| Total Revenues | \$2,408,631 | \$2,169,949 | \$2,171,574 | \$2,175,683 |
| Expenses | | | | |
| Operations (9000) | \$2,979,014 | \$3,000,427 | \$250,000 | \$250,000 |
| Blight Removal (9050) | \$140,331 | \$25,000 | \$0 | \$0 |
| Enterprise Zone (9150) | \$103,287 | \$112,497 | \$0 | \$0 |
| Debt Service (9200) | \$1,923,930 | \$1,930,782 | \$1,921,574 | \$1,925,683 |
| Comm. Prom./Ind Recruit. (9400) | \$43,558 | \$242 | \$0 | \$0 |
| Marketing and Tourism (9405) | \$3,520 | \$36 | \$0 | \$0 |
| Economic Dev. Projects (9450) | \$2,402 | \$0 | \$0 | \$0 |
| All Other | \$135,441 | \$464,185 | \$0 | \$0 |
| Total Expenses | \$5,331,483 | \$5,533,169 | \$2,171,574 | \$2,175,683 |
| Ending Fund Balance | \$3,363,220 | \$0 | \$0 | \$0 |

RDA OPERATIONS

Activity

This budget coordinates the general operations and management of the RDA's operations which are funded by the RDA tax increment.

FUND: 198

DEPARTMENT: 9000

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

RDA BLIGHT

Activity

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

FUND: 198

DEPARTMENT: 9050

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|------------------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Services/Supplies | \$17 | \$25,000 | \$0 | \$0 |
| Transfers-Out (General Fund) | \$140,314 | \$0 | \$0 | \$0 |
| Total Expenses | \$140,331 | \$25,000 | \$0 | \$0 |

ENTERPRISE ZONE

Activity

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

FUND: 198

DEPARTMENT: 9150

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

*Will have to be corrected by General fund if State wins clawback.

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 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Arbitrage Disclosure Services | \$0 | \$5,000 | \$0 | \$0 |
| Bond Agent Fees | \$3,620 | \$5,000 | \$7,000 | \$8,000 |
| Principle | \$755,000 | \$785,000 | \$845,000 | \$885,000 |
| Interest | \$1,165,310 | \$1,135,782 | \$1,069,574 | \$1,032,683 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$1,923,930</u> | <u>\$1,930,782</u> | <u>\$1,921,574</u> | <u>\$1,925,683</u> |

RDA COMMUNITY PROMOTION/ INDUSTRIAL RECRUITMENT

Activity

This budget accounts for the Community Promotion and Industrial Recruitment/Job Creation Programs of the Agency.

FUND: 198

DEPARTMENT: 9400

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|----------|----------|---------|---------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Salaries/Benefits | \$27,205 | \$242 | \$0 | \$0 |
| Services/Supplies | \$13,196 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$3,157 | \$0 | \$0 | \$0 |
| Total Expenses | \$43,558 | \$242 | \$0 | \$0 |

RDA MARKETING AND TOURISM

Activity

This budget accounts for the expenditures of the Recreation and Tourism Program of the Agency.

FUND: 198

DEPARTMENT: 9405

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-----------------------|---------|----------|---------|---------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Salaries/Benefits | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$3,048 | \$36 | \$0 | \$0 |
| Transfers Out | \$472 | \$0 | \$0 | \$0 |
| Total Expenses | \$3,520 | \$36 | \$0 | \$0 |

RDA ECONOMIC DEVELOPMENT PROJECTS

Activity

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

FUND: 198

DEPARTMENT: 9450

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

RDA CAPITAL PROJECTS

Activity

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

FUND: 198

DEPARTMENT: 9805 (Brownsfield Grant)

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

2004 BOND FUNDED PROJECTS

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

FUND: 395

DEPARTMENT: ALL

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|----------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$2,847,365 | \$2,735,097 | \$2,745,065 | \$2,756,045 |
| Revenues | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 |
| State Grants | \$0 | \$0 | \$0 | \$0 |
| Interest Income | \$7,975 | \$9,968 | \$10,980 | \$11,024 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$7,975 | \$9,968 | \$10,980 | \$11,024 |
| Expenses | | | | |
| Street & Other Projects (9601) | \$201 | \$0 | \$0 | \$0 |
| Drainage Project (9604) | \$0 | \$0 | \$0 | \$0 |
| Building Facility Project (9605) | \$42 | \$0 | \$0 | \$0 |
| Parks Facilities (9607) | \$120,000 | \$0 | \$0 | \$0 |
| Total Expenses | \$120,243 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$2,735,097 | \$2,745,065 | \$2,756,045 | \$2,767,069 |

2004 BOND FUNDED PROJECTS

Activity

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

FUND: 395

DEPARTMENT: 9600-9607

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Revenues | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 |
| State Grants | \$0 | \$0 | \$0 | \$0 |
| Interest | \$7,975 | \$9,968 | \$10,980 | \$11,024 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$7,975 | \$9,968 | \$10,980 | \$11,024 |

RDA-STREET PROJECT DEPARTMENT

Activity

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

FUND: 395

DEPARTMENT: 9601

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$201 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$201 | \$0 | \$0 | \$0 |

RDA DRAINAGE PROJECT

Activity

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

FUND: 395

DEPARTMENT: 9604

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

RDA BUILDING/INFRA STRUCTURE FACILITY PROJECTS

Activity

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

FUND: 395

DEPARTMENT: 9605

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

RDA PARKS PROJECTS

Activity

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

FUND: 395

DEPARTMENT: 9607

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Capital Outlay (Bldgs) | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay (Improvements) | \$120,000 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$120,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

2001/2002 BOND FUNDED PROJECTS

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

FUND: 396

DEPARTMENT: ALL

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|----------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$309,952 | \$282,714 | \$283,758 | \$284,893 |
| Revenues | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 |
| State Grants | \$0 | \$0 | \$0 | \$0 |
| Interest Income | \$1,024 | \$1,044 | \$1,135 | \$1,140 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,024 | \$1,044 | \$1,135 | \$1,140 |
| Expenses | | | | |
| Street & Other Projects (9601) | \$3,262 | \$0 | \$0 | \$0 |
| Drainage Project (9606) | \$0 | \$0 | \$0 | \$0 |
| Building Facility Project (9605) | \$0 | \$0 | \$0 | \$0 |
| Parks Facilities (9607) | \$25,000 | \$0 | \$0 | \$0 |
| Total Expenses | \$28,262 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$282,714 | \$283,758 | \$284,893 | \$286,033 |

RDA CAPITAL PROJECTS

Activity

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

FUND: 396

DEPARTMENT: 9601-9607

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Revenues | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 |
| State Grants | \$0 | \$0 | \$0 | \$0 |
| Interest | \$1,024 | \$1,044 | \$1,135 | \$1,140 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,024 | \$1,044 | \$1,135 | \$1,140 |

RDA-STREET PROJECT DEPARTMENT

Activity

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

FUND: 396

DEPARTMENT: 9601

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$454 | \$0 | \$0 | \$0 |
| Transfers-Out | \$2,808 | \$0 | \$0 | \$0 |
| Total Expenses | \$3,262 | \$0 | \$0 | \$0 |

RDA DRAINAGE PROJECT

Activity

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

FUND: 396

DEPARTMENT: 9606

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

RDA BUILDING/INFRA STRUCTURE FACILITY PROJECTS

Activity

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

FUND: 396

DEPARTMENT: 9605

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

RDA PARKS PROJECTS

Activity

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

FUND: 396

DEPARTMENT: 9607

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Capital Outlay (Bldgs) | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay (Improvements) | \$25,000 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$25,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

1995 BOND FUNDED PROJECTS

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

FUND: 397

DEPARTMENT: ALL

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|----------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$477,329 | \$358,705 | \$217,480 | \$217,480 |
| Revenues | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 |
| State Grants | \$97,686 | \$108,853 | \$0 | \$0 |
| Interest Income | \$165 | \$108 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$97,851 | \$108,961 | \$0 | \$0 |
| Expenses | | | | |
| Street & Other Projects (9601) | \$0 | \$0 | \$0 | \$0 |
| Building Facility Project (9604) | \$216,475 | \$250,186 * | \$0 | \$0 |
| Parks Facilities (9607) | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$216,475 | \$250,186 | \$0 | \$0 |
| Ending Fund Balance | \$358,705 | \$217,480 | \$217,480 | \$217,480 |

* Project to be moved to fund 307 - additional funds are part of State Clawback.

RDA CAPITAL PROJECTS

Activity

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

FUND: 397

DEPARTMENT: 9600-9607

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Revenues | | | | |
| Bond Proceeds | \$0 | \$0 | \$0 | \$0 |
| Federal Grants | \$97,686 | \$108,853 | \$0 | \$0 |
| Interest | \$165 | \$108 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$97,851 | \$108,961 | \$0 | \$0 |

RDA-STREET PROJECT DEPARTMENT

Activity

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

FUND: 397

DEPARTMENT: 9601

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

**RDA BUILDING/INFRASTRUCTURE
FACILITY PROJECTS**

Activity

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

FUND: 397

DEPARTMENT: 9604

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

RDA PARKS PROJECTS

Activity

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

FUND: 397

DEPARTMENT: 9607

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|----------------|-----------------|----------------|----------------|
| | Actual | Expected | Adopted | Adopted |
| Expenses | | | | |
| Capital Outlay (Bldgs) | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay (Improvements) | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

OROVILLE PUBLIC FINANCING AUTHORITY

ADOPTED BUDGET 2013 – 2014

&

FINANCIAL PLAN 2014 - 2015

SECTION F

OPFA OPERATIONS

Activity

The OPFA (Oroville Public Financing Authority) is a separate legal entity, whose policy direction is controlled by the City Council sitting as the Board of Directors. The Authority acts as a conduit for Public Financings of the City and/or the 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 revenues from loans/assessment bonds and transfers to the Debt Service Fund No. 280.

FUND: 180

DEPARTMENT: 1800

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|--------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$2,763,667 | \$2,008,667 | \$1,986,557 | \$1,986,557 |
| Revenues | | | | |
| Principal & Interest | \$1,165,310 | \$1,898,672 | \$1,918,775 | \$1,914,574 |
| Bond Proceeds/Refunds | \$0 | \$0 | \$0 | \$0 |
| Transfer-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$1,165,310</u> | <u>\$1,898,672</u> | <u>\$1,918,775</u> | <u>\$1,914,574</u> |
| Expenses | | | | |
| Transfers-Out | \$1,920,310 | \$1,920,782 | \$1,918,775 | \$1,914,574 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$1,920,310</u> | <u>\$1,920,782</u> | <u>\$1,918,775</u> | <u>\$1,914,574</u> |
| Ending Fund Balance | \$2,008,667 | \$1,986,557 | \$1,986,557 | \$1,986,557 |

OPFA REDEMPTION FUND

Activity

The OPFA (Oroville Public Financing Authority) is a separate legal entity whose policy direction is controlled by the City Council sitting as the Board of Directors. The Authority acts as a conduit for Public Financings of the City and/or the 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 | 2012-13 | 2013-14 | 2014-15 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Expected | Adopted | Adopted |
| Resources | | | | |
| Beginning Fund Balance | \$46,160 | \$13,885 | \$995 | \$995 |
| Revenues | | | | |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Redemption Bond | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$1,920,310 | \$1,920,782 | \$1,918,775 | \$1,914,574 |
| Total Revenues | <u>\$1,920,310</u> | <u>\$1,920,782</u> | <u>\$1,918,775</u> | <u>\$1,914,574</u> |
| Expenses | | | | |
| Principal | \$755,000 | \$785,000 | \$815,000 | \$845,000 |
| Interest | \$1,165,310 | \$1,113,672 | \$1,103,775 | \$1,069,574 |
| Other | \$32,275 | \$35,000 | \$0 | \$0 |
| Total Expenses | <u>\$1,952,585</u> | <u>\$1,933,672</u> | <u>\$1,918,775</u> | <u>\$1,914,574</u> |
| Ending Fund Balance | \$13,885 | \$995 | \$995 | \$995 |

SPECIAL REVENUE FUNDS
ADOPTED BUDGET 2013 – 2014
&
FINANCIAL PLAN 2014 – 2015

SECTION G

COMMUNITY PROMOTION

Activity

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

FUND: 100

DEPARTMENT: 7000

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$34,650 | \$26,721 | \$30,000 | \$27,000 |
| Revenues | | | | |
| Community Promotion Sales | \$7,285 | \$0 | \$0 | \$0 |
| Transfers-In | \$30,000 | \$20,000 | \$10,000 | \$10,000 |
| Total Revenues | <u>\$37,285</u> | <u>\$20,000</u> | <u>\$10,000</u> | <u>\$10,000</u> |
| Expenses | | | | |
| Community Promotion Expenses | \$45,213 | \$16,721 | \$13,000 | \$13,000 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$45,213</u> | <u>\$16,721</u> | <u>\$13,000</u> | <u>\$13,000</u> |
| Ending Fund Balance | \$26,721 | \$30,000 | \$27,000 | \$24,000 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|--------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$2,814,749 | \$2,249,305 | \$1,401,524 | \$1,236,901 |
| Revenues | | | | |
| Total Dept 4000 Revenues | | | | |
| Interest | \$9,507 | \$5,476 | \$5,656 | \$5,714 |
| Sewer Service Fees | \$2,251,099 | \$2,505,000 | \$2,748,229 | \$3,072,420 |
| Sewer Collection Facility Fee | \$23,692 | \$15,488 | \$0 | \$0 |
| Other | \$15,000 | \$0 | \$16,964 | \$17,643 |
| Transfer-In | \$13,818 | \$14,117 | \$14,541 | \$14,977 |
| Total Revenues | <u>\$2,313,115</u> | <u>\$2,540,081</u> | <u>\$2,785,390</u> | <u>\$3,110,754</u> |
| Expenses | | | | |
| Total Dept. 4000 Expense | \$1,980,105 | \$2,419,316 | \$1,955,205 | \$2,398,479 |
| Total Dept. 4500 Expense | \$898,455 | \$968,546 | \$994,808 | \$1,028,239 |
| Total Expenses | <u>\$2,878,559</u> | <u>\$3,387,862</u> | <u>\$2,950,013</u> | <u>\$3,426,718</u> |
| Ending Fund Balance | \$2,249,305 | \$1,401,524 | \$1,236,901 | \$920,937 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|--------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Salaries/Benefits | \$390,646 | \$419,839 | \$463,030 | \$485,182 |
| Services/Supplies | \$321,693 | \$526,419 | \$573,764 | \$988,517 |
| Capital Outlay | \$964,691 | \$1,160,890 | \$600,000 | \$600,000 |
| Contingencies | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out Other | \$303,076 | \$312,168 | \$318,411 | \$324,780 |
| Total Expenses | \$1,980,105 | \$2,419,316 | \$1,955,205 | \$2,398,479 |

SEWER TREATMENT

Activity

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

FUND: 101

DEPARTMENT: 4500

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Expenses | | | | |
| Outside Services | \$898,455 | \$968,546 | \$994,808 | \$1,028,239 |
| Total Expenses | <u>\$898,455</u> | <u>\$968,546</u> | <u>\$994,808</u> | <u>\$1,028,239</u> |

SEWER CONNECTION FEES FUND

Activity

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

FUND: 104

DEPARTMENT: 4550

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$744,184 | \$790,528 | \$795,093 | \$803,792 |
| Revenues | | | | |
| Interest | \$2,860 | \$2,000 | \$2,100 | \$2,100 |
| Development Impact Fees | \$0 | \$0 | \$0 | \$0 |
| Sewer Connection Fees | \$43,484 | \$2,665 | \$6,699 | \$6,699 |
| Total Revenues | \$46,344 | \$4,665 | \$8,799 | \$8,799 |
| Expenses | | | | |
| Services | \$0 | \$100 | \$100 | \$100 |
| Contract Service-Fee Study | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$100 | \$100 | \$100 |
| Ending Fund Balance | \$790,528 | \$795,093 | \$803,792 | \$812,491 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$506,349 | \$507,907 | \$498,127 | \$502,174 |
| Revenues | | | | |
| Drainage Impact Fees | \$0 | \$0 | \$2,647 | \$2,647 |
| Interest | \$1,850 | \$1,570 | \$1,500 | \$1,500 |
| Total Revenues | <u>\$1,850</u> | <u>\$1,570</u> | <u>\$4,147</u> | <u>\$4,147</u> |
| Expenses | | | | |
| Services & Supplies | \$292 | \$100 | \$100 | \$100 |
| Capital Projects | \$0 | \$11,250 | \$0 | \$0 |
| Total Expenses | <u>\$292</u> | <u>\$11,350</u> | <u>\$100</u> | <u>\$100</u> |
| Ending Fund Balance | \$507,907 | \$498,127 | \$502,174 | \$506,221 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$96,014 | \$91,374 | \$75,136 | \$78,236 |
| Revenues | | | | |
| Impact Fees | \$38,559 | \$0 | \$3,000 | \$3,000 |
| Interest | \$362 | \$251 | \$200 | \$200 |
| 2000 Park Bond Act | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$38,922</u> | <u>\$251</u> | <u>\$3,200</u> | <u>\$3,200</u> |
| Expenses | | | | |
| Services & Supplies | \$0 | \$6,489 | \$100 | \$100 |
| Capital Projects | \$0 | \$10,000 | \$0 | \$0 |
| Transfers Out | \$43,562 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$43,562</u> | <u>\$16,489</u> | <u>\$100</u> | <u>\$100</u> |
| Ending Fund Balance | \$91,374 | \$75,136 | \$78,236 | \$81,336 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$154,673 | \$155,238 | \$155,588 | \$155,918 |
| Revenues | | | | |
| Traffic Impact Fees | \$0 | \$0 | \$0 | \$0 |
| Interest | \$565 | \$450 | \$430 | \$430 |
| Total Revenues | <u>\$565</u> | <u>\$450</u> | <u>\$430</u> | <u>\$430</u> |
| Expenses | | | | |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Services & Supplies | \$0 | \$100 | \$100 | \$100 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$0</u> | <u>\$100</u> | <u>\$100</u> | <u>\$100</u> |
| Ending Fund Balance | \$155,238 | \$155,588 | \$155,918 | \$156,248 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$533,531 | \$520,461 | \$505,204 | \$540,897 |
| Revenues | | | | |
| Traffic Impact Fees | \$31,195 | \$21,643 | \$34,293 | \$34,293 |
| Interest | \$1,950 | \$1,600 | \$1,500 | \$1,500 |
| Total Revenues | \$33,145 | \$23,243 | \$35,793 | \$35,793 |
| Expenses | | | | |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Services & Supplies | \$46,215 | \$100 | \$100 | \$100 |
| Capital Outlay | \$0 | \$38,400 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$46,215 | \$38,500 | \$100 | \$100 |
| Ending Fund Balance | \$520,461 | \$505,204 | \$540,897 | \$576,590 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$424,824 | \$482,862 | \$268,262 | \$284,610 |
| Revenues | | | | |
| Drainage Impact Fee | \$56,305 | \$0 | \$15,048 | \$15,048 |
| Interest | \$1,734 | \$1,500 | \$1,400 | \$1,400 |
| Total Revenues | <u>\$58,039</u> | <u>\$1,500</u> | <u>\$16,448</u> | <u>\$16,448</u> |
| Expenses | | | | |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Services & Supplies | \$0 | \$100 | \$100 | \$100 |
| Capital Outlay | \$0 | \$216,000 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$0</u> | <u>\$216,100</u> | <u>\$100</u> | <u>\$100</u> |
| Ending Fund Balance | \$482,862 | \$268,262 | \$284,610 | \$300,958 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$330,833 | \$332,042 | \$132,448 | \$132,878 |
| Revenues | | | | |
| Federal Grant Local Transit | \$0 | \$0 | \$0 | \$0 |
| Local Transportation Tax | \$0 | \$0 | \$0 | \$0 |
| Interest Income | \$1,209 | \$874 | \$530 | \$530 |
| Transfers In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,209 | \$874 | \$530 | \$530 |
| Expenses | | | | |
| Salaries/Benefits | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$100 | \$100 | \$100 |
| Capital Outlay (Street Overlay) | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfer-Out (Gen Fund) | \$0 | \$200,368 | \$0 | \$0 |
| Total Expenses | \$0 | \$200,468 | \$100 | \$100 |
| Ending Fund Balance | \$332,042 | \$132,448 | \$132,878 | \$133,308 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$253,409 | \$394,959 | \$331,896 | \$333,223 |
| Revenues | | | | |
| State Grants | \$0 | \$0 | \$0 | \$0 |
| Gas Tax RSTP Revenues | \$167,256 | \$0 | \$0 | \$0 |
| Interest Income | \$841 | \$1,270 | \$1,327 | \$1,327 |
| Total Revenues | \$168,097 | \$1,270 | \$1,327 | \$1,327 |
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$26,547 | \$64,333 | \$0 | \$0 |
| Transfers-out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$26,547 | \$64,333 | \$0 | \$0 |
| Ending Fund Balance | \$394,959 | \$331,896 | \$333,223 | \$334,550 |

TECHNOLOGY FEE FUND

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

FUND: 116
DEPARTMENT: 7660

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | (\$1,534) | (\$53,849) | \$231 |
| Revenues | | | | |
| Technology Fees | \$30,903 | \$25,327 | \$54,000 | \$55,620 |
| Interest Income | \$210 | \$100 | \$80 | \$104 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$31,112 | \$25,427 | \$54,080 | \$55,724 |
| Expenses | | | | |
| Services/Supplies | \$3,317 | \$55 | \$0 | \$4,000 |
| Capital Outlay | \$29,329 | \$77,687 | \$0 | \$20,000 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$32,646 | \$77,742 | \$0 | \$24,000 |
| Ending Fund Balance | (\$1,534) | (\$53,849) | \$231 | \$31,955 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$84,399 | \$88,056 | \$71,844 | \$28,918 |
| Revenues | | | | |
| Federal Grants | \$0 | \$0 | \$5,000 | \$5,000 |
| Interest Income | \$288 | \$280 | \$287 | \$205 |
| Fees | \$13,218 | \$12,415 | \$12,787 | \$13,300 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$13,507</u> | <u>\$12,695</u> | <u>\$18,074</u> | <u>\$18,505</u> |
| Expenses | | | | |
| Services/Supplies | \$0 | \$3,000 | \$6,000 | \$6,000 |
| Capital Outlay | \$4,943 | \$21,000 | \$35,000 | \$20,000 |
| Transfers-Out | \$4,907 | \$4,907 | \$20,000 | \$20,000 |
| Total Expenses | <u>\$9,850</u> | <u>\$28,907</u> | <u>\$61,000</u> | <u>\$46,000</u> |
| Ending Fund Balance | \$88,056 | \$71,844 | \$28,918 | \$1,423 |

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.

FUND: 120

DEPARTMENT: 7400

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$39,753 | \$27,274 | \$22,607 | \$14,702 |
| Revenues | | | | |
| Gas Tax Revenues | \$105,939 | \$108,554 | \$99,560 | \$99,560 |
| Interest Income | \$295 | \$30 | \$35 | \$35 |
| Total Revenues | <u>\$106,235</u> | <u>\$108,584</u> | <u>\$99,595</u> | <u>\$99,595</u> |
| Expenses | | | | |
| Services/Supplies | \$355 | \$333 | \$500 | \$500 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$118,359 | \$112,918 | \$107,000 | \$113,000 |
| Total Expenses | <u>\$118,714</u> | <u>\$113,251</u> | <u>\$107,500</u> | <u>\$113,500</u> |
| Ending Fund Balance | \$27,274 | \$22,607 | \$14,702 | \$797 |

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.

FUND: 125

DEPARTMENT: 7400

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$23,819 | \$18,859 | \$26,602 | \$26,306 |
| Revenues | | | | |
| Gas Tax Revenues | \$64,536 | \$63,416 | \$58,200 | \$58,200 |
| Interest Income | \$183 | \$35 | \$74 | \$74 |
| Total Revenues | <u>\$64,719</u> | <u>\$63,451</u> | <u>\$58,274</u> | <u>\$58,274</u> |
| Expenses | | | | |
| Services/Supplies | \$355 | \$333 | \$370 | \$370 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$69,324 | \$55,375 | \$58,200 | \$77,200 |
| Total Expenses | <u>\$69,679</u> | <u>\$55,708</u> | <u>\$58,570</u> | <u>\$77,570</u> |
| Ending Fund Balance | \$18,859 | \$26,602 | \$26,306 | \$7,010 |

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.

FUND: 127

DEPARTMENT: 7400

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$82,577 | \$68,661 | \$91,482 | \$43,361 |
| Revenues | | | | |
| Gas Tax Revenues | \$280,919 | \$213,661 | \$199,490 | \$199,490 |
| Interest Income | \$655 | \$100 | \$285 | \$285 |
| Total Revenues | <u>\$281,574</u> | <u>\$213,761</u> | <u>\$199,775</u> | <u>\$199,775</u> |
| Expenses | | | | |
| Services/Supplies | \$355 | \$333 | \$370 | \$370 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$295,135 | \$190,607 | \$247,526 | \$234,908 |
| Total Expenses | <u>\$295,490</u> | <u>\$190,940</u> | <u>\$247,896</u> | <u>\$235,278</u> |
| Ending Fund Balance | \$68,661 | \$91,482 | \$43,361 | \$7,858 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|--------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$508,289 | \$361,879 | \$3,000 | \$0 |
| Revenues | | | | |
| Interest | \$1,625 | \$866 | \$200 | \$200 |
| Rental Income | \$181,064 | \$175,000 | \$178,500 | \$182,000 |
| Grants | \$629,580 | \$220,478 | \$0 | \$0 |
| Other Revenues | \$293,034 | \$321,310 | \$337,000 | \$343,740 |
| Transfers-In | \$112 | \$112,000 | \$0 | \$0 |
| Total Revenues | <u>\$1,105,415</u> | <u>\$829,654</u> | <u>\$515,700</u> | <u>\$525,940</u> |
| Expenses | | | | |
| Salaries/Benefits | \$45,464 | \$50,286 | \$34,648 | \$36,380 |
| Services/Supplies | \$501,023 | \$643,014 | \$397,276 | \$401,048 |
| Capital Outlay/Projects | \$602,869 | \$396,041 | \$0 | \$0 |
| Transfers-Out | \$96,304 | \$99,192 | \$86,776 | \$88,512 |
| Other Charges (Direct Labor) | \$6,167 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$1,251,825</u> | <u>\$1,188,533</u> | <u>\$518,700</u> | <u>\$525,940</u> |
| Ending Fund Balance | \$361,879 | \$3,000 | \$0 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$35,432 | \$26,805 | \$27,396 | \$27,506 |
| Revenues | | | | |
| Sale of Seized Assets | \$0 | \$501 | \$0 | \$0 |
| Interest | \$123 | \$90 | \$110 | \$110 |
| Total Revenues | <u>\$123</u> | <u>\$591</u> | <u>\$110</u> | <u>\$110</u> |
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay/Equipment | \$8,750 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$8,750</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$26,805 | \$27,396 | \$27,506 | \$27,616 |

PUBLIC SAFETY AUGMENTATION FUND

Activity

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

FUND: 156

DEPARTMENT: 7400

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$22,103 | \$118,720 | \$38,720 | \$8,123 |
| Revenues | | | | |
| Safety Sales Taxes | \$96,617 | \$99,403 | \$99,403 | \$99,403 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$96,617 | \$99,403 | \$99,403 | \$99,403 |
| Expenses | | | | |
| Transfers-Out (General Fund) | \$0 | \$179,403 | \$130,000 | \$100,000 |
| Total Expenses | \$0 | \$179,403 | \$130,000 | \$100,000 |
| Ending Fund Balance | \$118,720 | \$38,720 | \$8,123 | \$7,526 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$11,305 | \$131,128 | \$70,428 | \$31,998 |
| Revenues | | | | |
| Other Subvention Spec. Revenue | \$119,634 | \$73,000 | \$100,000 | \$100,000 |
| Interest Income | \$189 | \$300 | \$100 | \$100 |
| Total Revenues | \$119,823 | \$73,300 | \$100,100 | \$100,100 |
| Expenses | | | | |
| Capital Outlay/Equipment | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$134,000 | \$138,530 | \$110,000 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$134,000 | \$138,530 | \$110,000 |
| Ending Fund Balance | \$131,128 | \$70,428 | \$31,998 | \$22,098 |

LAW ENFORCEMENT BLOCK 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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$161,177 | \$183,520 | \$117,389 | \$40,080 |
| Revenues | | | | |
| Federal Grants | \$145,574 | \$280,543 | \$0 | \$0 |
| Transfers-In (Matches) | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$145,574</u> | <u>\$280,543</u> | <u>\$0</u> | <u>\$0</u> |
| Expenses | | | | |
| Grant Operation | \$31,694 | \$4,009 | \$0 | \$0 |
| Capital Outlay/Equipment | \$1,607 | \$15,988 | \$0 | \$0 |
| Transfers-Out (General Fund) | \$89,931 | \$326,677 | \$77,309 | \$40,080 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$123,231</u> | <u>\$346,674</u> | <u>\$77,309</u> | <u>\$40,080</u> |
| Ending Fund Balance | \$183,520 | \$117,389 | \$40,080 | \$0 |

LAW ENFORCEMENT DEVELOPMENT IMPACT FEES

Activity

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

FUND: 159

DEPARTMENT: 7400/25XX

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$54,623 | \$52,836 | \$52,996 | \$53,788 |
| Revenues | | | | |
| Impact Fees | \$5,232 | \$0 | \$680 | \$680 |
| Interest | \$201 | \$160 | \$212 | \$212 |
| Total Revenues | <u>\$5,433</u> | <u>\$160</u> | <u>\$892</u> | <u>\$892</u> |
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$100 | \$100 |
| Transfers-Out (General Fund) | \$7,220 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$7,220</u> | <u>\$0</u> | <u>\$100</u> | <u>\$100</u> |
| Ending Fund Balance | \$52,836 | \$52,996 | \$53,788 | \$54,580 |

MISC 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: 160

DEPARTMENT: 5085

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$315,766 | \$18,501 | \$0 | \$0 |
| Revenues | | | | |
| Federal Grants | \$7,711 | \$552,900 | \$0 | \$0 |
| Transfers-In (Matches) | \$45,000 | \$18,100 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$52,711</u> | <u>\$571,000</u> | <u>\$0</u> | <u>\$0</u> |
| Expenses | | | | |
| Grant Operation | \$9,277 | \$390,000 | \$0 | \$0 |
| Capital Outlay/Equipment | \$116,930 | \$199,501 | \$0 | \$0 |
| Transfers-Out (General Fund) | \$223,770 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$349,977</u> | <u>\$589,501</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$18,501 | \$0 | \$0 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$23,864 | \$20,634 | \$20,663 | \$21,169 |
| Revenues | | | | |
| Impact Fees | \$1,732 | \$48 | \$525 | \$525 |
| Interest | \$81 | \$81 | \$81 | \$81 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,813 | \$129 | \$606 | \$606 |
| Expenses | | | | |
| Services/Supplies | \$0 | \$100 | \$100 | \$100 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$5,043 | \$0 | \$0 | \$0 |
| Total Expenses | \$5,043 | \$100 | \$100 | \$100 |
| Ending Fund Balance | \$20,634 | \$20,663 | \$21,169 | \$21,675 |

CONTINGENCY FUND

Activity

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

FUND: 165

DEPARTMENT: 7420

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|--------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$226,864 | \$1,217,890 | \$4,605 | \$4,605 |
| Revenues | | | | |
| Other | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$1,000,000 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$1,000,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenses | | | | |
| Contingencies | \$4,877 | \$873,285 | \$0 | \$0 |
| Equipment | \$4,098 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$340,000 | \$0 | \$0 |
| Total Expenses | <u>\$8,974</u> | <u>\$1,213,285</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$1,217,890 | \$4,605 | \$4,605 | \$4,605 |

GRANTS / FIRE FUND

Activity

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

FUND: 166

DEPARTMENT: 2010

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | \$161,805 | \$76,133 | \$0 |
| Revenues | | | | |
| Federal Grant | \$37,353 | \$32,309 | \$0 | \$0 |
| Transfers-In | \$223,770 | \$0 | \$0 | \$0 |
| Total Revenues | \$261,123 | \$32,309 | \$0 | \$0 |
| Expenses | | | | |
| Salaries/Intern | \$46,024 | \$40,001 | \$48,967 | \$0 |
| Training | \$7,142 | \$14,000 | \$17,200 | \$0 |
| Services/Supplies | \$2,318 | \$877 | \$0 | \$0 |
| Capital Outlay | \$43,835 | \$36,813 | \$9,966 | \$0 |
| Transfer-Out | \$0 | \$26,290 | \$0 | \$0 |
| Total Expenses | \$99,318 | \$117,981 | \$76,133 | \$0 |
| Ending Fund Balance | \$161,805 | \$76,133 | \$0 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$17,117 | \$12,688 | \$5,658 | \$1,327 |
| Revenues | | | | |
| Impact Fees | \$5,511 | \$40 | \$744 | \$744 |
| Interest | \$60 | \$30 | \$25 | \$25 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$5,571 | \$70 | \$769 | \$769 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$100 | \$100 | \$96 |
| Transfer-out | \$10,000 | \$7,000 | \$5,000 | \$2,000 |
| Total Expenses | \$10,000 | \$7,100 | \$5,100 | \$2,096 |
| Ending Fund Balance | \$12,688 | \$5,658 | \$1,327 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$37,954 | \$35,285 | \$8,344 | \$28 |
| Revenues | | | | |
| Assessments | \$20,717 | \$19,737 | \$45,969 | \$63,833 |
| Interest | \$121 | \$37 | \$10 | \$4 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$20,838 | \$19,774 | \$45,979 | \$63,837 |
| Expenses | | | | |
| Admin. Overhead | \$9,695 | \$13,570 | \$15,777 | \$17,715 |
| Services/Supplies | \$13,505 | \$33,145 | \$38,354 | \$45,813 |
| Other | \$308 | \$0 | \$164 | \$336 |
| Total Expenses | \$23,507 | \$46,715 | \$54,295 | \$63,864 |
| Ending Fund Balance | \$35,285 | \$8,344 | \$28 | \$1 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$2,216 | \$1,575 | \$2,088 | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$921 | \$3,779 | \$1,950 | \$4,989 |
| Interest | \$3 | \$0 | \$0 | \$4 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$924 | \$3,779 | \$1,950 | \$4,993 |
| Expenses | | | | |
| Admin. Overhead | \$374 | \$1,435 | \$1,774 | \$2,192 |
| Services/Supplies | \$1,149 | \$1,831 | \$2,264 | \$2,797 |
| Other | \$45 | \$0 | \$0 | \$0 |
| Total Expenses | \$1,566 | \$3,266 | \$4,038 | \$4,989 |
| Ending Fund Balance | \$1,575 | \$2,088 | \$0 | \$4 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$2,168 | \$1,908 | \$2,094 | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$3,255 | \$5,003 | \$3,853 | \$5,685 |
| Interest | (\$4) | (\$5) | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$3,251 | \$4,998 | \$3,853 | \$5,685 |
| Expenses | | | | |
| Admin. Overhead | \$2,191 | \$2,704 | \$3,342 | \$2,869 |
| Services/Supplies | \$1,299 | \$2,108 | \$2,605 | \$2,816 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$3,511 | \$4,812 | \$5,947 | \$5,685 |
| Ending Fund Balance | \$1,908 | \$2,094 | \$0 | \$0 |

DEER CREEK MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1703

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$1,629 | \$1,885 | (\$132) | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$1,073 | \$1,198 | \$2,168 | \$2,168 |
| Interest | \$6 | \$2 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,079 | \$1,200 | \$2,168 | \$2,168 |
| Expenses | | | | |
| Admin. Overhead | \$72 | \$597 | \$387 | \$412 |
| Services/Supplies | \$729 | \$2,620 | \$1,649 | \$1,756 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$823 | \$3,217 | \$2,036 | \$2,168 |
| Ending Fund Balance | \$1,885 | (\$132) | \$0 | \$0 |

CALLE VISTA MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1704

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$3,067 | \$4,086 | \$281 | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$2,491 | \$281 | \$4,774 | \$5,328 |
| Interest | \$7 | \$4 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$2,498 | \$285 | \$4,774 | \$5,328 |
| Expenses | | | | |
| Admin. Overhead | \$466 | \$1,285 | \$1,588 | \$1,669 |
| Services/Supplies | \$992 | \$2,805 | \$3,467 | \$3,659 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$1,480 | \$4,090 | \$5,055 | \$5,328 |
| Ending Fund Balance | \$4,086 | \$281 | (\$0) | (\$0) |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | (\$1,075) | (\$858) | (\$799) | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$949 | \$870 | \$949 | \$949 |
| Interest | (\$3) | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$947 | \$870 | \$949 | \$949 |
| Expenses | | | | |
| Admin. Overhead | \$314 | \$151 | \$0 | \$0 |
| Services/Supplies | \$394 | \$660 | \$136 | \$873 |
| Other | \$22 | \$0 | \$15 | \$76 |
| Total Expenses | \$729 | \$811 | \$151 | \$949 |
| Ending Fund Balance | (\$858) | (\$799) | \$0 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$35 | \$218 | \$139 | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$1,619 | \$2,226 | \$2,058 | \$2,058 |
| Interest | \$1 | \$1 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$1,620</u> | <u>\$2,227</u> | <u>\$2,058</u> | <u>\$2,058</u> |
| Expenses | | | | |
| Admin. Overhead | \$720 | \$371 | \$0 | \$0 |
| Services/Supplies | \$698 | \$1,935 | \$2,048 | \$1,798 |
| Other | \$22 | \$0 | \$149 | \$260 |
| Total Expenses | <u>\$1,438</u> | <u>\$2,306</u> | <u>\$2,197</u> | <u>\$2,058</u> |
| Ending Fund Balance | \$218 | \$139 | (\$0) | (\$0) |

GRAYHAWK ESTATES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting at Grayhawk Subdivision.

FUND: 184

DEPARTMENT: 1707

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$2,189 | \$1,634 | \$348 | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$1,989 | \$2,850 | \$4,765 | \$5,929 |
| Interest | \$4 | \$1 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,993 | \$2,851 | \$4,765 | \$5,929 |
| Expenses | | | | |
| Admin. Overhead | \$1,317 | \$1,111 | \$1,373 | \$1,559 |
| Services/Supplies | \$1,210 | \$3,026 | \$3,740 | \$4,370 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$2,549 | \$4,137 | \$5,113 | \$5,929 |
| Ending Fund Balance | \$1,634 | \$348 | (\$0) | (\$0) |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$2,588 | \$2,008 | \$1,571 | \$31 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$804 | \$0 | \$1,873 |
| Interest | \$10 | \$4 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$10 | \$808 | \$0 | \$1,873 |
| Expenses | | | | |
| Admin. Overhead | \$320 | \$129 | \$160 | \$198 |
| Services/Supplies | \$271 | \$1,116 | \$1,380 | \$1,706 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$590 | \$1,245 | \$1,540 | \$1,904 |
| Ending Fund Balance | \$2,008 | \$1,571 | \$31 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$10,431 | \$8,422 | \$3,981 | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$1,537 | \$6,832 |
| Interest | \$53 | \$32 | \$10 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$53 | \$32 | \$1,547 | \$6,832 |
| Expenses | | | | |
| Admin. Overhead | \$719 | \$1,908 | \$2,358 | \$2,914 |
| Services/Supplies | \$1,322 | \$2,565 | \$3,170 | \$3,918 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$2,063 | \$4,473 | \$5,528 | \$6,832 |
| Ending Fund Balance | \$8,422 | \$3,981 | (\$0) | (\$0) |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$821 | (\$376) | (\$1,578) | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$1,361 | \$4,746 | \$3,916 |
| Interest | \$4 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$4 | \$1,361 | \$4,746 | \$3,916 |
| Expenses | | | | |
| Admin. Overhead | \$464 | \$608 | \$752 | \$930 |
| Services/Supplies | \$716 | \$1,955 | \$2,416 | \$2,986 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$1,202 | \$2,563 | \$3,168 | \$3,916 |
| Ending Fund Balance | (\$376) | (\$1,578) | (\$0) | (\$0) |

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 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$904 | (\$886) | (\$3,561) | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$6,868 | \$4,087 |
| Interest | \$4 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$4 | \$0 | \$6,868 | \$4,087 |
| Expenses | | | | |
| Admin. Overhead | \$410 | \$240 | \$297 | \$367 |
| Services/Supplies | \$1,363 | \$2,435 | \$3,010 | \$3,720 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$1,795 | \$2,675 | \$3,307 | \$4,087 |
| Ending Fund Balance | (\$886) | (\$3,561) | (\$0) | (\$0) |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$1,827 | \$2,439 | (\$3,168) | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$3,301 | \$1,065 | \$11,414 | \$10,167 |
| Interest | \$37 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$3,337 | \$1,065 | \$11,414 | \$10,167 |
| Expenses | | | | |
| Admin. Overhead | \$1,114 | \$1,730 | \$2,138 | \$2,617 |
| Services/Supplies | \$1,588 | \$4,942 | \$6,108 | \$7,550 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$2,725 | \$6,672 | \$8,246 | \$10,167 |
| Ending Fund Balance | \$2,439 | (\$3,168) | \$0 | \$0 |

MISSION OLIVE LANDSCAPE/LIGHTING MAINT DIST.

Activity

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

FUND: 184

DEPARTMENT: 1713

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$10,106 | \$11,865 | \$6,512 | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$4,579 | \$0 | \$101 | \$8,174 |
| Interest | (\$4) | (\$3) | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$4,576 | (\$3) | \$101 | \$8,174 |
| Expenses | | | | |
| Admin. Overhead | \$1,027 | \$1,024 | \$1,266 | \$1,565 |
| Services/Supplies | \$1,768 | \$4,326 | \$5,347 | \$6,609 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$2,817 | \$5,350 | \$6,613 | \$8,174 |
| Ending Fund Balance | \$11,865 | \$6,512 | (\$0) | (\$0) |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$0 | \$0 | \$0 | \$0 |

J RICHTER SUBDIVISION (LA CRESENTA) LLMD

Activity

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

FUND: 184

DEPARTMENT: 1715

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$1,048 | \$1,368 | \$571 | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$540 | \$300 | \$786 | \$1,678 |
| Interest | \$2 | \$1 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$541 | \$301 | \$786 | \$1,678 |
| Expenses | | | | |
| Admin. Overhead | \$190 | \$277 | \$342 | \$423 |
| Services/Supplies | \$9 | \$821 | \$1,015 | \$1,255 |
| Other | \$22 | \$0 | \$0 | \$0 |
| Total Expenses | \$221 | \$1,098 | \$1,357 | \$1,678 |
| Ending Fund Balance | \$1,368 | \$571 | \$0 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$0 | \$0 | \$0 | \$0 |

ACACIA ESTATES

Activity

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

FUND: 184

DEPARTMENT: 1717

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

BENEFIT ASSESSMENT DISTRICTS

Activity

To record revenues and expenditures for the Benefit Assessment Districts.

FUND: 185

DEPARTMENT: 1850-1856

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$63,202 | \$62,730 | \$54,606 | \$14,503 |
| Revenues | | | | |
| Assessments | \$0 | \$570 | \$1,566 | \$27,321 |
| Interest | \$231 | \$182 | \$217 | \$65 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$231 | \$752 | \$1,783 | \$27,386 |
| Expenses | | | | |
| Admin. Overhead | \$14 | \$0 | \$5,110 | \$5,110 |
| Services/Supplies | \$667 | \$8,777 | \$30,584 | \$30,584 |
| Other | \$22 | \$99 | \$6,192 | \$6,192 |
| Total Expenses | \$704 | \$8,876 | \$41,886 | \$41,886 |
| Ending Fund Balance | \$62,730 | \$54,606 | \$14,503 | \$3 |

LINKSIDE I BENEFIT ASSESSMENT DISTRICT

Activity

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

FUND: 185

DEPARTMENT: 1850

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|----------------|-----------------|-----------------|-----------------|
| | Actual | Expected | Adopted | Adopted |
| Beginning Fund Balance | \$18,172 | \$17,534 | \$15,458 | \$2,802 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$9,903 |
| Interest | \$65 | \$50 | \$62 | \$13 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$65</u> | <u>\$50</u> | <u>\$62</u> | <u>\$9,916</u> |
| Expenses | | | | |
| Admin. Overhead | \$14 | \$0 | \$922 | \$922 |
| Services/Supplies | \$667 | \$2,027 | \$9,676 | \$9,676 |
| Other | \$22 | \$99 | \$2,120 | \$2,120 |
| Total Expenses | <u>\$704</u> | <u>\$2,126</u> | <u>\$12,718</u> | <u>\$12,718</u> |
| Ending Fund Balance | \$17,534 | \$15,458 | \$2,802 | (\$0) |

FOOTHILL ESTATES BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Foothill Benefit Assessment District.

FUND: 185

DEPARTMENT: 1851

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|----------------|-----------------|----------------|----------------|
| | Actual | Expected | Adopted | Adopted |
| Beginning Fund Balance | \$7,344 | \$7,371 | \$6,042 | \$2,588 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$878 |
| Interest | \$27 | \$21 | \$24 | \$12 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$27</u> | <u>\$21</u> | <u>\$24</u> | <u>\$890</u> |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$922 | \$922 |
| Services/Supplies | \$0 | \$1,350 | \$1,976 | \$1,976 |
| Other | \$0 | \$0 | \$580 | \$580 |
| Total Expenses | <u>\$0</u> | <u>\$1,350</u> | <u>\$3,478</u> | <u>\$3,478</u> |
| | | | | |
| Ending Fund Balance | \$7,371 | \$6,042 | \$2,588 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$10,239 | \$10,276 | \$8,956 | \$957 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$7,073 |
| Interest | \$37 | \$30 | \$35 | \$4 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$37 | \$30 | \$35 | \$7,077 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$922 | \$922 |
| Services/Supplies | \$0 | \$1,350 | \$6,562 | \$6,562 |
| Other | \$0 | \$0 | \$550 | \$550 |
| Total Expenses | \$0 | \$1,350 | \$8,034 | \$8,034 |
| Ending Fund Balance | \$10,276 | \$8,956 | \$957 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$16,973 | \$17,047 | \$15,757 | \$5,800 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$4,194 |
| Interest | \$74 | \$60 | \$63 | \$26 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$74 | \$60 | \$63 | \$4,220 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$922 | \$922 |
| Services/Supplies | \$0 | \$1,350 | \$7,428 | \$7,428 |
| Other | \$0 | \$0 | \$1,670 | \$1,670 |
| Total Expenses | \$0 | \$1,350 | \$10,020 | \$10,020 |
| Ending Fund Balance | \$17,047 | \$15,757 | \$5,800 | \$0 |

MISSION OLIVE BENEFIT ASSESSMENT DISTRICT

Activity

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

FUND: 185

DEPARTMENT: 1854

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$9,113 | \$9,134 | \$7,801 | \$2,353 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$3,116 |
| Interest | \$21 | \$17 | \$31 | \$10 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$21 | \$17 | \$31 | \$3,126 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$922 | \$922 |
| Services/Supplies | \$0 | \$1,350 | \$3,644 | \$3,644 |
| Other | \$0 | \$0 | \$913 | \$913 |
| Total Expenses | \$0 | \$1,350 | \$5,479 | \$5,479 |
| Ending Fund Balance | \$9,134 | \$7,801 | \$2,353 | \$0 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$0 | \$1 | \$1 | \$1 |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$0 | \$0 | \$0 |
| Interest | \$1 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1 | \$0 | \$0 | \$0 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$1 | \$1 | \$1 | \$1 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Beginning Fund Balance | \$1,361 | \$1,365 | \$589 | (\$0) |
| Resources | | | | |
| Revenues | | | | |
| Assessments | \$0 | \$570 | \$1,566 | \$2,157 |
| Interest | \$4 | \$4 | \$2 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$4 | \$574 | \$1,568 | \$2,157 |
| Expenses | | | | |
| Admin. Overhead | \$0 | \$0 | \$500 | \$500 |
| Services/Supplies | \$0 | \$1,350 | \$1,298 | \$1,298 |
| Other | \$0 | \$0 | \$359 | \$359 |
| Total Expenses | \$0 | \$1,350 | \$2,157 | \$2,157 |
| Ending Fund Balance | \$1,365 | \$589 | (\$0) | (\$0) |

ACACIA ESTATES

Activity

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

FUND: 185

DEPARTMENT: 1857

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

WESTSIDE PUBLIC SAFETY FACILITY 2006-1

Activity

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

FUND: 186

DEPARTMENT: 1903

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | Expected | Adopted | Adopted |
| Resources | | | | |
| Beginning Fund Balance | \$117,849 | \$151,583 | \$197,986 | \$244,391 |
| Revenues | | | | |
| Special Assessments | \$33,300 | \$46,500 | \$46,500 | \$46,500 |
| Interest | \$475 | \$444 | \$446 | \$448 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$33,775</u> | <u>\$46,944</u> | <u>\$46,946</u> | <u>\$46,948</u> |
| Expenses | | | | |
| Services/Supplies | \$41 | \$541 | \$541 | \$541 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$41</u> | <u>\$541</u> | <u>\$541</u> | <u>\$541</u> |
| Ending Fund Balance | \$151,583 | \$197,986 | \$244,391 | \$290,798 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$118,016 | \$151,751 | \$198,154 | \$244,559 |
| Revenues | | | | |
| Special Assessments | \$33,300 | \$46,500 | \$46,500 | \$46,500 |
| Interest | \$475 | \$444 | \$446 | \$448 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$33,776 | \$46,944 | \$46,946 | \$46,948 |
| Expenses | | | | |
| Services/Supplies | \$41 | \$541 | \$541 | \$541 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$41 | \$541 | \$541 | \$541 |
| Ending Fund Balance | \$151,751 | \$198,154 | \$244,559 | \$290,966 |

SUPPLEMENTAL BENEFIT FUND

Activity

To record revenues and expenditures for the Supplemental Benefit Fund.

FUND: 190

DEPARTMENT: 9920

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|------------------|------------------|-----------------|-----------------|
| | Actual | Expected | Adopted | Adopted |
| Resources | | | | |
| Beginning Fund Balance | \$33,424 | \$162,743 | \$227,002 | \$175,949 |
| Revenues | | | | |
| Grants | \$575,295 | \$226,955 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$908 | \$790 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$575,295</u> | <u>\$226,955</u> | <u>\$908</u> | <u>\$790</u> |
| Expenses | | | | |
| Salaries/Benefits | \$38,315 | \$37,128 | \$41,961 | \$42,926 |
| Services/Supplies | \$372,567 | \$125,568 | \$10,000 | \$10,000 |
| Other | \$35,093 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$445,974</u> | <u>\$162,696</u> | <u>\$51,961</u> | <u>\$52,926</u> |
| Ending Fund Balance | \$162,743 | \$227,002 | \$175,949 | \$123,813 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$377,785 | \$175,146 | \$63,423 | \$110,234 |
| Revenues | | | | |
| Rental Income | \$72,000 | \$72,000 | \$72,000 | \$72,000 |
| Interest | \$1,026 | \$550 | \$255 | \$500 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$73,026 | \$72,550 | \$72,255 | \$72,500 |
| Expenses | | | | |
| Salaries/Benefits | \$1,695 | \$1,911 | \$2,227 | \$2,339 |
| Services/Supplies | \$4,244 | \$24,076 | \$8,676 | \$8,676 |
| Capital Outlay/Equipment | \$69,726 | \$46,286 | \$0 | \$0 |
| Transfers-Out | \$200,000 | \$112,000 | \$14,541 | \$14,977 |
| Total Expenses | \$275,665 | \$184,273 | \$25,444 | \$25,992 |
| Ending Fund Balance | \$175,146 | \$63,423 | \$110,234 | \$156,742 |

RDA REVOLVING LOAN FUND

Activity

This fund accounts for RDA Revolving Loan Fund.

FUND: 498

DEPARTMENT:

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$736,154 | \$748,314 | \$758,446 | \$767,511 |
| Revenues | | | | |
| Interest | \$2,711 | \$2,400 | \$3,034 | \$3,070 |
| Loan Repayments | \$9,449 | \$7,732 | \$6,031 | \$6,031 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$12,160 | \$10,132 | \$9,065 | \$9,101 |
| Expenses | | | | |
| Loans Made | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$748,314 | \$758,446 | \$767,511 | \$776,612 |

PLAN RETENTION FUND

Activity

To record revenue for the plan retention fund.

FUND: 705

DEPARTMENT: 7005

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$13,416 | \$14,120 | \$15,232 | \$16,677 |
| Revenues | | | | |
| Plan Retention Fees | \$655 | \$1,074 | \$1,395 | \$1,814 |
| Interest | \$50 | \$40 | \$60 | \$67 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$705 | \$1,114 | \$1,455 | \$1,881 |
| Expenses | | | | |
| Services/Supplies | \$1 | \$2 | \$10 | \$10 |
| Capital Outlay/Equipment | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$1 | \$2 | \$10 | \$10 |
| Ending Fund Balance | \$14,120 | \$15,232 | \$16,677 | \$18,548 |

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 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|-----------------|-----------------|-----------------|----------------|
| | Actual | Expected | Adopted | Adopted |
| Resources | | | | |
| Beginning Fund Balance | \$131,947 | \$44,807 | \$37,105 | \$253 |
| Revenues | | | | |
| Interest Income | \$348 | \$140 | \$148 | \$2 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$348</u> | <u>\$140</u> | <u>\$148</u> | <u>\$2</u> |
| Expenses | | | | |
| Services/Supplies | \$87,487 | \$7,842 | \$37,000 | \$255 |
| Capital Outlay/Equipment | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$87,487</u> | <u>\$7,842</u> | <u>\$37,000</u> | <u>\$255</u> |
| Ending Fund Balance | \$44,807 | \$37,105 | \$253 | \$0 |

**BUSINESS ASSISTANCE
&
HOUSING DEVELOPMENT**

**ADOPTED BUDGET 2013 2014
&
FINANCIAL PLAN 2014 – 2015**

SECTION H

BUSINESS ASSISTANCE AND HOUSING DEVELOPMENT

Mission Statement

The Business Assistance and Housing Development Department's ambition is to work diligently to fulfill increased housing and economic development obligations and to continually provide citizens with improved services through the department's constant evaluation and pursuit of available and potential untapped resources, operations, and training opportunities.



BUSINESS ASSISTANCE & HOUSING DEVELOPMENT

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

| Budget Description | Fund No. | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------|---------------------|--------------------|--------------------|
| Budgets | | | | |
| Housing Administration | 140 | \$557,116 | \$529,126 | \$539,709 |
| Housing Program Fund | 141 | \$794,663 | \$75,000 | \$75,000 |
| First Time Home Buyers | 149 | \$3,871,424 | \$119,900 | \$119,938 |
| CDBG Community Development | 150 | \$5,674,643 | \$312,719 | \$323,394 |
| CDBG Economic Development | 151 | \$2,272,269 | \$392,500 | \$392,500 |
| RDA Housing Set-Aside | 199 | \$2,260,459 | \$0 | \$0 |
| CDBG/Housing Rehabilitation/ED RLF | 450 | \$583,207 | \$3,000 | \$153,000 |
| Economic Development RLF | 451 | \$15,500 | \$15,500 | \$15,500 |
| CDBG Housing Revolving Loan | 452 | \$0 | \$0 | \$0 |
| Micro Enterprise Revolving Loan | 453 | \$243,488 | \$0 | \$0 |
| Cal Home Revolving Loan Fund | 454 | \$0 | \$0 | \$0 |
| Home Revolving Loan | 455 | \$109,609 | \$0 | \$0 |
| Housing Rehab. Assistance | 456 | \$0 | \$0 | \$0 |
| Public Facility RLF | 457 | \$1,223,255 | \$0 | \$0 |
| City Revolving Loan | 460 | \$99,526 | \$25,000 | \$10,000 |
| Total Budgets Managed by Director of Business Assistance/Housing Dev. | | \$17,705,159 | \$1,472,745 | \$1,629,041 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Revenues | | | | |
| Transfers-In | \$652,255 | \$557,116 | \$529,126 | \$539,709 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Other (Grant) | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$652,255 | \$557,116 | \$529,126 | \$539,709 |
| Expenses | | | | |
| Salaries/Benefits | \$652,255 | \$557,116 | \$529,126 | \$539,709 |
| Service/Supplies | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$652,255 | \$557,116 | \$529,126 | \$539,709 |
| Ending Fund Balance | \$0 | \$0 | \$0 | \$0 |

HOUSING PROGRAM FUND

Activity

The Housing Program Fund accounts for related activities.

FUND: 141

DEPARTMENT: 8910

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | \$1,022,892 | \$751,641 | \$743,821 |
| Revenues | | | | |
| Loan Repayments | \$38,202 | \$62,912 | \$64,170 | \$65,450 |
| Sale of Property | \$123,000 | \$450,000 | \$0 | \$0 |
| Interest | \$0 | \$10,500 | \$3,010 | \$3,340 |
| Transfers-In | \$941,682 | \$0 | \$0 | \$0 |
| Other | \$6 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,102,890 | \$523,412 | \$67,180 | \$68,790 |
| Expenses | | | | |
| Service/Supplies | (\$2) | \$584,293 | \$50,000 | \$50,000 |
| Loans Made | \$80,000 | \$185,370 | \$0 | \$0 |
| Transfers-Out | \$0 | \$25,000 | \$25,000 | \$25,000 |
| Total Expenses | \$79,998 | \$794,663 | \$75,000 | \$75,000 |
| Ending Fund Balance | \$1,022,892 | \$751,641 | \$743,821 | \$737,611 |

HOME FIRST TIME HOME BUYER GRANT FUND

Activity

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

FUND: 149

DEPARTMENT: 83XX

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|--------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$675,241 | \$508,627 | \$478,426 | \$360,426 |
| Revenues | | | | |
| Grant Revenue | \$3,240,224 | \$3,614,338 | \$0 | \$0 |
| Loan Repayments | \$45,897 | \$1,885 | \$1,900 | \$1,938 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$225,000 | \$0 | \$75,000 |
| Total Revenues | <u>\$3,286,121</u> | <u>\$3,841,223</u> | <u>\$1,900</u> | <u>\$76,938</u> |
| Expenses | | | | |
| Loans Made | \$3,213,648 | \$1,304,648 | \$0 | \$0 |
| Loan Administration | \$38,607 | \$2,215,666 | \$0 | \$0 |
| Capital Outlay | \$0 | \$4,000 | \$0 | \$0 |
| Transfers-Out | \$200,478 | \$347,110 | \$119,900 | \$119,938 |
| Total Expenses | <u>\$3,452,734</u> | <u>\$3,871,424</u> | <u>\$119,900</u> | <u>\$119,938</u> |
| Ending Fund Balance | \$508,627 | \$478,426 | \$360,426 | \$317,426 |

**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. All grants are summarized here.

FUND: 150

DEPARTMENT: 8200-83XX

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Resources | | | | |
| Beginning Fund Balance | \$2,031,543 | \$1,372,602 | \$520,779 | \$208,060 |
| Revenues | | | | |
| Grant Revenue | \$1,735,557 | \$4,557,611 | \$0 | \$40,334 |
| Loan Repayments | \$67,858 | \$42,948 | \$0 | \$0 |
| Other | \$0 | \$40 | \$0 | \$0 |
| Sale of Property | \$0 | \$0 | \$0 | \$0 |
| Transfers-In (Matches) | \$303,667 | \$222,221 | \$0 | \$75,000 |
| Total Revenues | <u>\$2,107,082</u> | <u>\$4,822,820</u> | <u>\$0</u> | <u>\$115,334</u> |
| Expenses | | | | |
| Grants - Loans/Rehab | \$1,814,278 | \$2,962,706 | \$0 | \$0 |
| Other (Loan Admin) | \$404,434 | \$1,471,854 | \$0 | \$0 |
| Capital Outlay | \$121,298 | \$389,567 | \$0 | \$0 |
| Community Grants | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$426,011 | \$850,516 | \$312,719 | \$323,394 |
| Total Expenses | <u>\$2,766,021</u> | <u>\$5,674,643</u> | <u>\$312,719</u> | <u>\$323,394</u> |
| Ending Fund Balance | \$1,372,602 | \$520,779 | \$208,060 | \$0 |

CDBG ECONOMIC DEVELOPMENT LOAN FUNDS

Activity

This fund accounts for the Economic Development Block Grant Fund.

FUND: 151

DEPARTMENT: 8XXX

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|-------------------------------|------------------|--------------------|------------------|------------------|
| | Actual | Expected | Adopted | Adopted |
| Resources | | | | |
| Beginning Fund Balance | \$132,433 | (\$199,412) | \$328,161 | \$210,095 |
| Revenues | | | | |
| Grant Revenue | \$415,005 | \$2,530,788 | \$0 | \$0 |
| Loan Repayments | \$226,281 | \$269,053 | \$274,434 | \$279,922 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$641,286</u> | <u>\$2,799,841</u> | <u>\$274,434</u> | <u>\$279,922</u> |
| Expenses | | | | |
| Loans Made | \$551,299 | \$1,938,246 | \$0 | \$0 |
| Other (Loan Admin) | \$17,060 | \$38,966 | \$0 | \$0 |
| Capital Outlay | \$3,000 | \$4,500 | \$0 | \$0 |
| Transfers-Out | \$401,772 | \$290,557 | \$392,500 | \$392,500 |
| Total Expenses | <u>\$973,131</u> | <u>\$2,272,269</u> | <u>\$392,500</u> | <u>\$392,500</u> |
| Ending Fund Balance | (\$199,412) | \$328,161 | \$210,095 | \$97,517 |

RDA HOUSING SET-ASIDE

Activity

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

FUND: 199

DEPARTMENT: 9100/9101

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

RDA HOUSING

Activity

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

FUND: 199

DEPARTMENT: 9100

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

RDA HOUSING BLIGHT

Activity

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

FUND: 199

DEPARTMENT: 9101

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

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

Activity

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

FUND: 450

DEPARTMENT: 8450

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|---------------------------|-----------------------------|----------------------------|----------------------------|
| Resources | | | | |
| Beginning Fund Balance | \$981,394 | \$977,467 | \$542,834 | \$690,288 |
| Revenues | | | | |
| Interest | \$3,188 | \$1,800 | \$2,151 | \$2,151 |
| Loan Repayments | \$92,414 | \$145,395 | \$148,303 | \$151,269 |
| Other | \$5,283 | \$1,379 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$100,885 | \$148,574 | \$150,454 | \$153,420 |
| Expenses | | | | |
| Community Development Loans | \$68,000 | \$325,000 | \$0 | \$0 |
| Service/Supplies | \$17,374 | \$76,577 | \$3,000 | \$3,000 |
| Pass-Thru | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out (Match) | \$0 | \$150,000 | \$0 | \$150,000 |
| Transfers-Out (Admin/Other) | \$19,438 | \$31,630 | \$0 | \$0 |
| Total Expenses | \$104,812 | \$583,207 | \$3,000 | \$153,000 |
| Ending Fund Balance | \$977,467 | \$542,834 | \$690,288 | \$690,708 |

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.

FUND: 451

DEPARTMENT: 84XX

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$66,614 | \$5,328 | \$5,328 | \$5,328 |
| Revenues | | | | |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Loan Repayments | \$6,651 | \$15,500 | \$15,500 | \$15,500 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$6,651</u> | <u>\$15,500</u> | <u>\$15,500</u> | <u>\$15,500</u> |
| Expenses | | | | |
| Community Development Loans | \$0 | \$0 | \$0 | \$0 |
| Other (Loan Admin.) | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out (Admin) | \$67,937 | \$15,500 | \$15,500 | \$15,500 |
| Total Expenses | <u>\$67,937</u> | <u>\$15,500</u> | <u>\$15,500</u> | <u>\$15,500</u> |
| Ending Fund Balance | \$5,328 | \$5,328 | \$5,328 | \$5,328 |

CDBG HOUSING REVOLVING LOAN FUND

Activity

This fund accounts for the CDBG Housing, Revolving Loan Fund created from CDBG Housing Program income in accordance with the Re-Use Plan.

FUND: 452

DEPARTMENT: 8452

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|----------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Revenues | | | | |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Loan Repayments/Sale of Property | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | |
| Loans Made | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out (Admin) | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$0 | \$0 | \$0 | \$0 |

MICRO ENTERPRISE REVOLVING LOAN FUND

Activity

This fund accounts for the Micro Enterprise Revolving Loan Fund.

FUND: 453

DEPARTMENT: 8453

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | \$0 | \$1,140,001 | \$1,505,501 |
| Revenues | | | | |
| Interest | \$0 | \$2,852 | \$5,500 | \$5,500 |
| Loan Repayments | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$1,380,637 | \$360,000 | \$360,000 |
| Total Revenues | \$0 | \$1,383,489 | \$365,500 | \$365,500 |
| Expenses | | | | |
| Loans Made | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out (Admin) | \$0 | \$243,488 | \$0 | \$0 |
| Total Expenses | \$0 | \$243,488 | \$0 | \$0 |
| Ending Fund Balance | \$0 | \$1,140,001 | \$1,505,501 | \$1,871,001 |

CAL HOME REVOLVING LOAN FUND

Activity

This fund accounts for the Cal Home Revolving Loan Fund.

FUND: 454

DEPARTMENT: 8454

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$103,126 | \$103,503 | \$104,003 | \$104,419 |
| Revenues | | | | |
| Interest | \$377 | \$500 | \$416 | \$416 |
| Loan Repayments | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$377 | \$500 | \$416 | \$416 |
| Expenses | | | | |
| Loans Made | \$0 | \$0 | \$0 | \$0 |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out (Admin) | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$103,503 | \$104,003 | \$104,419 | \$104,835 |

HOME REVOLVING LOAN FUND

Activity

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

FUND: 455

DEPARTMENT: 8455

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$73,449 | \$48,686 | \$3,512 | \$10,045 |
| Revenues | | | | |
| Interest | \$52 | \$80 | \$40 | \$40 |
| Sale of Property | \$0 | \$0 | \$0 | \$0 |
| Loan Repayments/Payoffs | \$0 | \$57,989 | \$0 | \$0 |
| Transfers-In | \$50,366 | \$6,366 | \$6,493 | \$6,623 |
| Total Revenues | \$50,418 | \$64,435 | \$6,533 | \$6,663 |
| Expenses | | | | |
| Other | \$50 | \$1,500 | \$0 | \$0 |
| Loans Made | \$65,137 | \$99,941 | \$0 | \$0 |
| Transfers-Out (Admin) | \$9,994 | \$8,168 | \$0 | \$0 |
| Total Expenses | \$75,181 | \$109,609 | \$0 | \$0 |
| Ending Fund Balance | \$48,686 | \$3,512 | \$10,045 | \$16,708 |

HOUSING REHAB. ASSISTANCE

Activity

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

FUND: 456

DEPARTMENT: 8456

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Revenues | | | | |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Sale of Property | \$0 | \$0 | \$0 | \$0 |
| Loan Repayments/Payoffs | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | |
| Other | \$0 | \$0 | \$0 | \$0 |
| Loans Made | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out (Admin) | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$0 | \$0 | \$0 | \$0 |

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

CITY REVOLVING LOAN FUND

Activity

This fund accounts for the City Revolving Loan Fund, including payment of principal and interest.

FUND: 460

DEPARTMENT: 8XXX

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$266,240 | \$255,736 | \$156,990 | \$132,240 |
| Revenues | | | | |
| Interest | \$922 | \$780 | \$250 | \$170 |
| Loan Repayments | (\$1,426) | \$0 | \$0 | \$0 |
| Total Revenues | <u>(\$504)</u> | <u>\$780</u> | <u>\$250</u> | <u>\$170</u> |
| Expenses | | | | |
| Services/Supplies | \$0 | \$29,526 | \$5,000 | \$0 |
| Loans Made | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$50,000 | \$0 | \$0 |
| Transfers-Out | \$10,000 | \$20,000 | \$20,000 | \$10,000 |
| Total Expenses | <u>\$10,000</u> | <u>\$99,526</u> | <u>\$25,000</u> | <u>\$10,000</u> |
| Ending Fund Balance | \$255,736 | \$156,990 | \$132,240 | \$122,410 |

**DEBT SERVICE
CAPITAL PROJECTS
ENTERPRISE & INTERNAL SERVICE FUNDS**

**ADOPTED BUDGET 2013 – 2014
&
FINANCIAL PLAN 2014 – 2015**

SECTION I

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 on January 1, 1999. This fund was to be closed out in fiscal year 1999-00, but continues to receive small amounts of unsecured taxes from prior years.

FUND: 210

DEPARTMENT: 6020

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$43,757 | \$43,917 | \$44,054 | \$44,385 |
| Revenues | | | | |
| Tax Revenue | \$0 | \$0 | \$0 | \$0 |
| Interest | \$160 | \$137 | \$331 | \$331 |
| Intergovernmental | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$160</u> | <u>\$137</u> | <u>\$331</u> | <u>\$331</u> |
| Expenses | | | | |
| Principal Retirement | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Fiscal Agent Fees | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$43,917 | \$44,054 | \$44,385 | \$44,716 |

CITY DEBT SERVICE FUND

Activity

To account for activities related to paying the Debt Service on several City leases.

FUND: 230

DEPARTMENT: 7799

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$112,334 | (\$92,973) | \$658 | \$22,658 |
| Revenues | | | | |
| PERS Bond Repayment | \$506,496 | \$743,853 | \$650,441 | \$678,833 |
| Transfers-In | \$30,000 | \$70,000 | \$68,000 | \$65,000 |
| Total Revenues | \$536,496 | \$813,853 | \$718,441 | \$743,833 |
| Expenses | | | | |
| Principal/Interest/Fees | \$741,803 | \$720,222 | \$696,441 | \$723,833 |
| Transfer-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$741,803 | \$720,222 | \$696,441 | \$723,833 |
| Ending Fund Balance | (\$92,973) | \$658 | \$22,658 | \$42,658 |
| DETAIL OF LEASES: | | | | |
| Equipment Lease (5yrs last year 2012/13) | \$94,952 | \$38,543 | \$0 | \$0 |
| USDA Loan (25yrs) | \$34,435 | \$44,873 | \$44,764 | \$44,695 |
| Bond (17yrs) | \$608,199 | \$631,914 | \$646,950 | \$675,342 |
| Totals | \$737,586 | \$715,330 | \$691,714 | \$720,037 |

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. Bond issue paid in full balance to maintain original infrastructure at Deer Creek, The Buttes, and Calle Vista I.

FUND: 276

DEPARTMENT: 6760

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$122,821 | \$122,821 | \$101,045 | \$96,602 |
| Revenues | | | | |
| Interest Income | \$0 | \$0 | \$0 | \$0 |
| Assessments | \$0 | \$0 | \$0 | \$0 |
| Interest Penalties | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Principal | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Transfer-out | \$0 | \$21,776 | \$4,443 | \$4,532 |
| Total Expenses | \$0 | \$21,776 | \$4,443 | \$4,532 |
| Ending Fund Balance | \$122,821 | \$101,045 | \$96,602 | \$92,070 |

EQUIPMENT REPLACEMENT FUND

Activity

Activity is to account for major purchases of replacement equipment for various departments within the City.

FUND: 305

DEPARTMENT: 7700-7800

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---------------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$851,388 | \$539,546 | \$353,523 | \$311,263 |
| Revenues | | | | |
| Interest | \$4,162 | \$1,350 | \$1,740 | \$1,580 |
| Grant Police Equip. | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$19,000 | \$19,000 | \$19,000 | \$19,000 |
| Other Revenues | \$40,005 | \$0 | \$0 | \$0 |
| Total Revenues | \$63,166 | \$20,350 | \$20,740 | \$20,580 |
| Expenses | | | | |
| Loans Made | \$12,762 | \$13,000 | \$0 | \$0 |
| Capital Outlay - City Hall Equip. | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay - Parks and Trees | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay - Police Equip. | \$188,229 | \$0 | \$0 | \$0 |
| Capital Outlay - Police Vehicles | \$84,999 | \$0 | \$0 | \$0 |
| Capital Outlay - Admin. | \$17,129 | \$0 | \$0 | \$0 |
| Capital Outlay - Non Dept. | \$16,302 | \$83,389 | \$0 | \$0 |
| Capital Outlay - Fire Equipment | \$35,588 | \$46,984 | \$0 | \$0 |
| Transfers-Out-City Debit Service Fund | \$20,000 | \$63,000 | \$63,000 | \$63,000 |
| Total Expenses | \$375,009 | \$206,373 | \$63,000 | \$63,000 |

**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.

FUND: 306

DEPARTMENT: 7850-57

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|---------------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$35,658 | \$28,641 | \$28,641 | \$28,911 |
| Revenues | | | | |
| Interest | \$43 | \$0 | \$270 | \$270 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$43</u> | <u>\$0</u> | <u>\$270</u> | <u>\$270</u> |
| Expenses | | | | |
| Capital Outlay (Equip. & Sm Projects) | \$6,973 | \$0 | \$0 | \$0 |
| Transfers-Out | \$87 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$7,060</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$28,641 | \$28,641 | \$28,911 | \$29,181 |

CAPITAL PROJECTS FUND

Activity

To account for capital projects for the City's infrastructure funded by RDA or other funds.

FUND: 307**

DEPARTMENT: XXXX

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$95,868 | \$407,534 | \$327,761 | \$327,761 |
| Revenues | | | | |
| Federal Grants | \$416,283 | \$1,018,600 | \$0 | \$0 |
| State Grants | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 |
| Other Donation | \$0 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$416,283</u> | <u>\$1,018,600</u> | <u>\$0</u> | <u>\$0</u> |
| Expenses | | | | |
| Services/Supplies | \$0 | \$0 | \$0 | \$0 |
| Capital Projects | \$101,662 | \$1,098,373 | \$0 | \$0 |
| Transfers-Out | \$2,956 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$104,618</u> | <u>\$1,098,373</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$407,534 | \$327,761 | \$327,761 | \$327,761 |

** Note: This fund is only used to account for Capital Projects not financed entirely by a single fund or financed in specific Capital Projects funds. No projects are planned for the next two years.

BUILDING / FACILITIES CAPITAL IMPROVEMENT FUND

Activity

This fund's purpose is to account for major renovations and repairs to City Buildings and Facilities.

FUND: 320

DEPARTMENT: 9605

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|------------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Fund Balance | \$61,701 | \$28,459 | \$0 | \$0 |
| Revenues | | | | |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Bldg/Fac Cap Imprv Bond/Loan Procd | \$264,177 | \$0 | \$0 | \$0 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$264,177</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Expenses | | | | |
| Municipal Auditorium | \$22,099 | \$26,901 | \$0 | \$0 |
| City Hall Expansion | \$243,140 | \$0 | \$0 | \$0 |
| Chinese Temple | \$32,178 | \$0 | \$0 | \$0 |
| Capital Outlay Corp. Yard | \$0 | \$1,558 | \$0 | \$0 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$297,418</u> | <u>\$28,459</u> | <u>\$0</u> | <u>\$0</u> |
| Ending Fund Balance | \$28,459 | \$0 | \$0 | \$0 |

LOCAL TRANSIT ENTERPRISE FUND

Activity

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

FUND: 410

DEPARTMENT: 7600

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Working Capital Balance | \$608,108 | \$308,741 | \$199,547 | \$171,013 |
| Revenues | | | | |
| Fare Box Receipts | \$10,207 | \$11,484 | \$11,714 | \$11,948 |
| Local Transportation Tax | \$486,089 | \$486,817 | \$491,685 | \$496,602 |
| Interest Income | \$1,427 | \$720 | \$798 | \$338 |
| Total Revenues | <u>\$497,723</u> | <u>\$499,021</u> | <u>\$504,197</u> | <u>\$508,888</u> |
| Expenses | | | | |
| Special Transit/Services(4th of July) | \$0 | \$0 | \$0 | \$0 |
| Regular Transit Operations | \$505,722 | \$517,215 | \$532,731 | \$548,713 |
| Accounting/Auditing Services | \$0 | \$0 | \$0 | \$0 |
| Transfers-Out | \$291,369 | \$91,000 | \$0 | \$0 |
| Total Expenses | <u>\$797,091</u> | <u>\$608,215</u> | <u>\$532,731</u> | <u>\$548,713</u> |
| Ending Working Capital Balance | \$308,741 | \$199,547 | \$171,013 | \$131,188 |

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 | 2012-13 | 2013-14 | 2014-15 |
|--|-----------------|-----------------|-----------------|-----------------|
| | Actual | Expected | Adopted | Adopted |
| Resources | | | | |
| Beginning Working Capital Balance | \$66,605 | \$68,531 | \$63,021 | \$55,721 |
| Revenues | | | | |
| Revenues and Transfers-In | | | | |
| Reimbursements: | | | | |
| Total Dept. 7410 | \$7,929 | \$5,000 | \$5,000 | \$5,000 |
| Total Dept. 7411 | \$16,830 | \$15,300 | \$15,500 | \$15,500 |
| Total Dept. 7412 | \$22,050 | \$17,500 | \$17,500 | \$17,500 |
| Total Departments Revenues | <u>\$46,809</u> | <u>\$37,800</u> | <u>\$38,000</u> | <u>\$38,000</u> |
| <hr/> | | | | |
| Expenses | | | | |
| Total Dept. 7410 | \$670 | \$4,700 | \$5,000 | \$5,000 |
| Total Dept. 7411 | \$16,183 | \$13,600 | \$14,300 | \$14,300 |
| Total Dept. 7412 | \$28,030 | \$25,010 | \$26,000 | \$26,000 |
| Total Expenses | <u>\$44,883</u> | <u>\$43,310</u> | <u>\$45,300</u> | <u>\$45,300</u> |
| | | | | |
| Ending Working Capital Balance | \$68,531 | \$63,021 | \$55,721 | \$48,421 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Revenues | | | | |
| Sale of Office Supplies | \$7,929 | \$5,000 | \$5,000 | \$5,000 |
| Total Revenues | \$7,929 | \$5,000 | \$5,000 | \$5,000 |
| Expenses | | | | |
| Supplies | \$670 | \$4,700 | \$5,000 | \$5,000 |
| Transfers-Out to General Fund | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$670 | \$4,700 | \$5,000 | \$5,000 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-------------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Revenues | | | | |
| Sale of Postage | \$16,830 | \$15,300 | \$15,500 | \$15,500 |
| Total Revenues | \$16,830 | \$15,300 | \$15,500 | \$15,500 |
| Expenses | | | | |
| Postage | \$12,832 | \$10,100 | \$10,800 | \$10,800 |
| Postage Machine Rental | \$3,352 | \$3,500 | \$3,500 | \$3,500 |
| Other Supplies/Services | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$16,183 | \$13,600 | \$14,300 | \$14,300 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|-----------------------|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Revenues | | | | |
| Sale of Copies | \$22,050 | \$17,500 | \$17,500 | \$17,500 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$22,050 | \$17,500 | \$17,500 | \$17,500 |
| Expenses | | | | |
| Services/Supplies | \$11,009 | \$8,510 | \$9,500 | \$9,500 |
| Lease Payments Copier | \$17,021 | \$16,500 | \$16,500 | \$16,500 |
| Transfers-Out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$28,030 | \$25,010 | \$26,000 | \$26,000 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Working Capital Balance | \$63,224 | \$18,101 | \$21,601 | \$25,601 |
| Revenues | | | | |
| Vehicle Maint. Internal Fees | \$463,525 | \$464,078 | \$471,609 | \$475,101 |
| Reimbursements | \$0 | \$0 | \$0 | \$0 |
| Other | \$4,975 | \$3,500 | \$4,000 | \$4,000 |
| Transfers-In | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$468,499</u> | <u>\$467,578</u> | <u>\$475,609</u> | <u>\$479,101</u> |
| Expenses | | | | |
| Salaries/Benefits | \$149,110 | \$144,278 | \$151,809 | \$155,301 |
| Service/Supplies | \$352,802 | \$319,800 | \$319,800 | \$319,800 |
| Capital Outlay | \$11,710 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$513,622</u> | <u>\$464,078</u> | <u>\$471,609</u> | <u>\$475,101</u> |
| Ending Working Capital Balance | \$18,101 | \$21,601 | \$25,601 | \$29,601 |

WORKERS' COMPENSATION

Activity

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

FUND: 550

DEPARTMENT: 7300

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Working Capital Balance | \$403,947 | \$614,653 | \$593,791 | \$554,781 |
| Revenues | | | | |
| Interest | \$1,370 | \$1,800 | \$1,200 | \$1,000 |
| Self-Insurance Premiums | \$570,932 | \$319,594 | \$329,078 | \$336,647 |
| Total Revenues | <u>\$572,302</u> | <u>\$321,395</u> | <u>\$330,278</u> | <u>\$337,647</u> |
| Expenses | | | | |
| Claims Expense | \$315,424 | \$328,257 | \$323,500 | \$330,941 |
| Service/Supplies | \$0 | \$2,000 | \$6,000 | \$6,000 |
| Pre-1990 Claims | \$46,172 | \$10,000 | \$29,788 | \$29,788 |
| Other | \$0 | \$2,000 | \$10,000 | \$10,000 |
| Transfer-out | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$361,596</u> | <u>\$342,257</u> | <u>\$369,288</u> | <u>\$376,729</u> |
| Ending Working Capital Balance | \$614,653 | \$593,791 | \$554,781 | \$515,699 |

UNEMPLOYMENT SELF-INSURANCE FUND

Activity

This Fund accounts for Unemployment Insurance for which the City is self-insured. It is the eventual goal to build up enough of a fund balance to fully fund the Unemployment Insurance from interest earned.

FUND: 552

DEPARTMENT: 7352

| | 2011-12 Actual | 2012-13 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Working Capital Balance | \$13,569 | \$44,088 | \$88,123 | \$35,800 |
| Revenues | | | | |
| Interest | \$93 | \$160 | \$300 | \$145 |
| Self-Insurance Premiums | \$48,088 | \$50,427 | \$35,500 | \$36,316 |
| Total Revenues | <u>\$48,181</u> | <u>\$50,587</u> | <u>\$35,800</u> | <u>\$36,461</u> |
| Expenses | | | | |
| Claims Expense | \$17,663 | \$6,552 | \$88,123 | \$44,062 |
| Transfers-Out to General Fund | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | <u>\$17,663</u> | <u>\$6,552</u> | <u>\$88,123</u> | <u>\$44,062</u> |
| Ending Working Capital Balance | \$44,088 | \$88,123 | \$35,800 | \$28,199 |

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 Expected | 2013-14 Adopted | 2014-15 Adopted |
|--|-------------------|---------------------|--------------------|--------------------|
| Resources | | | | |
| Beginning Working Capital Balance | \$132,712 | \$149,344 | \$120,934 | \$83,609 |
| Revenues | | | | |
| Interest | \$521 | \$470 | \$484 | \$375 |
| Self-Insurance Premiums | \$45,236 | \$43,435 | \$35,192 | \$35,192 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | <u>\$45,757</u> | <u>\$43,905</u> | <u>\$35,676</u> | <u>\$35,567</u> |
| Expenses | | | | |
| Claims Expense | \$29,126 | \$38,000 | \$38,000 | \$38,000 |
| Transfers-Out to General Fund | \$0 | \$34,315 | \$35,001 | \$35,700 |
| Total Expenses | <u>\$29,126</u> | <u>\$72,315</u> | <u>\$73,001</u> | <u>\$73,700</u> |
| Ending Working Capital Balance | \$149,344 | \$120,934 | \$83,609 | \$45,476 |

APPENDIX

ADOPTED BUDGET 2013 - 2014
&
FINANCIAL PLAN 2014 – 2015

SECTION J

**CITY OF OROVILLE
RESOLUTION NO. 8089**

A RESOLUTION OF THE OROVILLE CITY COUNCIL ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2013/14 AND FINANCIAL PLAN FOR FISCAL YEAR 2014/15

WHEREAS, on or before the first day of June 2013, the Interim City Administrator prepared and presented to the Council a proposed budget entitled City of Oroville Preliminary Annual Budget for Fiscal Year (F/Y) 2013/14"; and

WHEREAS, the 2013/14 Preliminary Annual Budget, is on file in the Office of the City Clerk; and

WHEREAS, the Council considered the annual budget at various study sessions in June 2013 and July 1, 2013; and

WHEREAS, a public hearing was held on June 4, 2013 to consider the Annual Budget for Fiscal Year 2013/14.

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

1. That the Preliminary Annual Budget for Fiscal Year 2013/14 as amended and incorporated herein by the City Council is hereby adopted as the City of Oroville Annual Budget for Fiscal Year 2013/14.
2. That the City Council may amend the Annual Budget during Fiscal Year 2013/14.

PASSED AND ADOPTED by the Oroville City Council at a regular meeting on July 2, 2013 meeting by the following vote:

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

NOES: None

ABSTAIN: None

ABSENT: None


Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:


Scott E. Huber, City Attorney

ATTEST


Peter Cosentini, Interim City Clerk

**OROVILLE PUBLIC FINANCING AUTHORITY
RESOLUTION NO. 13-01**

**A RESOLUTION OF THE OROVILLE PUBLIC FINANCING AUTHORITY
ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2013/14**

WHEREAS, on or before the first day of June 2013, the Interim Executive Director/Secretary prepared and presented to the Oroville Public Financing Authority a proposed budget entitled "Oroville Public Financing Authority Preliminary Annual Budget for Fiscal Year 2013/14"; and

WHEREAS, the 2013/14 Preliminary Annual Budget, is on file in the Office of the City Clerk; and

WHEREAS, the Oroville Public Financing Authority considered the annual budget at various study sessions in June of 2013 and July 1, 2013; and

WHEREAS, a public hearing was held on June 4, 2013, to consider the Annual Budget for Fiscal Year 2013/14.

NOW, THEREFORE, BE IT RESOLVED by the Oroville Public Financing Authority as follows:

1. That the Preliminary Annual Budget for Fiscal Year 2013/14 as amended and incorporated herein by the Oroville Public Financing Authority Commission, is hereby adopted as the Oroville Public Financing Authority Commission Annual Budget for Fiscal Year 2013/14.
2. That the Oroville Public Financing Authority Commission may amend the Annual Budget during Fiscal Year 2013/14.

PASSED AND ADOPTED by the Oroville Public Financing Authority at a regular meeting of July 2, 2013 by the following vote:

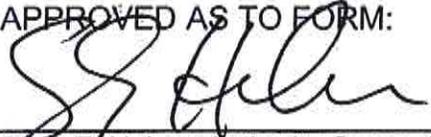
AYES: Commissioners Andoe, Berry, Bunker, Pittman, Simpson, Vice
Chairperson Wilcox, Chairperson Dahlmeier

NOES: None

ABSTAIN: None

ABSENT: None

APPROVED AS TO FORM:

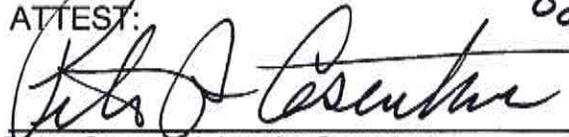


Scott E. Huber, Authority Counsel



Linda L. Dahlmeier, Chairperson

ATTEST:



Peter Cosentini, Interim Secretary