

CITY OF OROVILLE



ADOPTED
ANNUAL BUDGET
FISCAL YEAR 2014 – 2015

ADOPTED BUDGET

FISCAL YEAR 2014 – 2015



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

ADOPTED BUDGET 2014 – 2015

CITY COUNCIL

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

CITY ADMINISTRATOR / CITY CLERK

Randy Murphy

ELECTED OFFICIALS

Karolyn J. Fairbanks, City Treasurer

DEPARTMENT HEADS

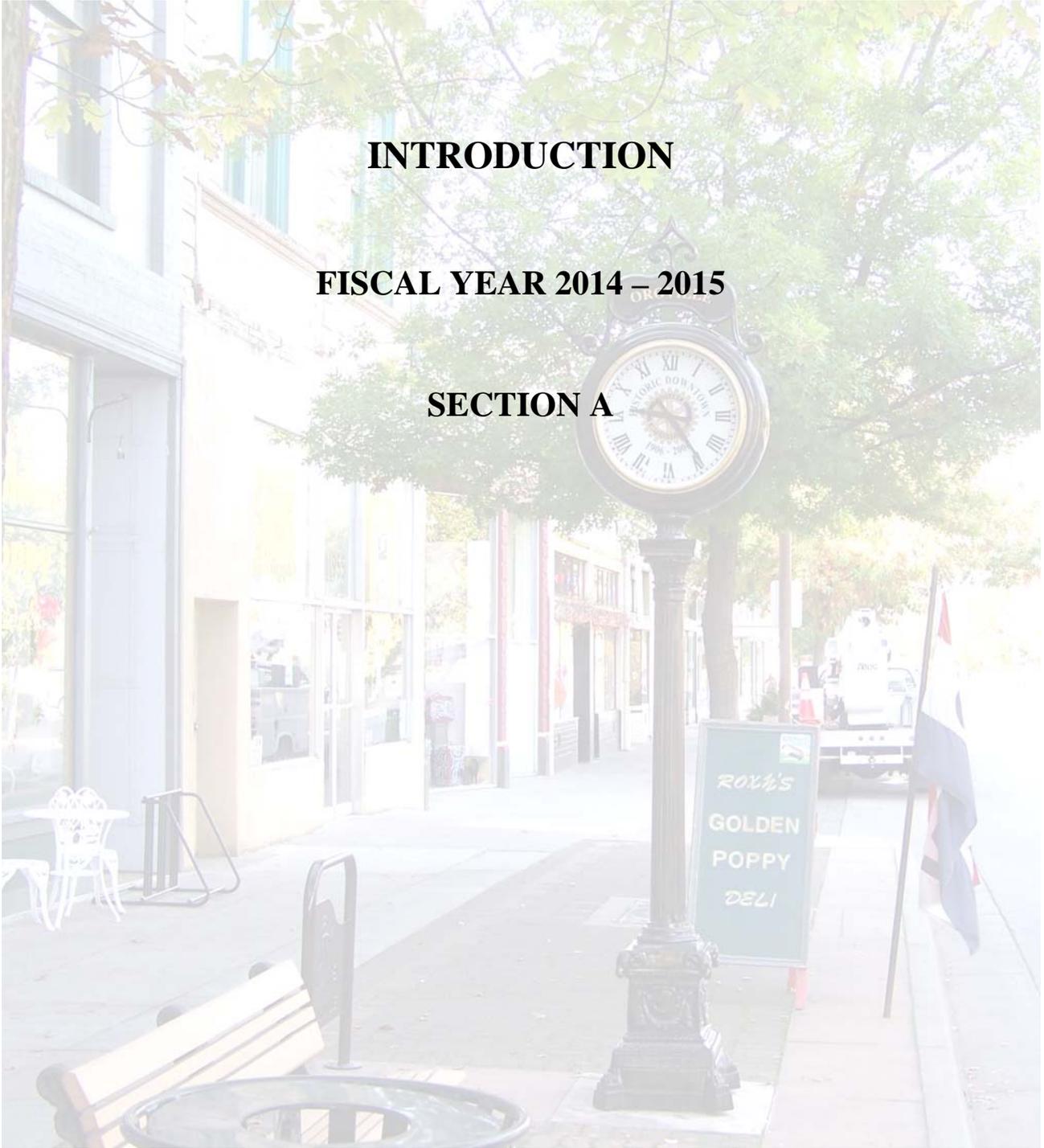
Bill LaGrone, Director of Public Safety
Donald Rust, Director of Community Development
Ruth Wright, Director of Finance

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

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Adopted budget 2014 – 2015**

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INTRODUCTION

FISCAL YEAR 2014 – 2015

SECTION A



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.

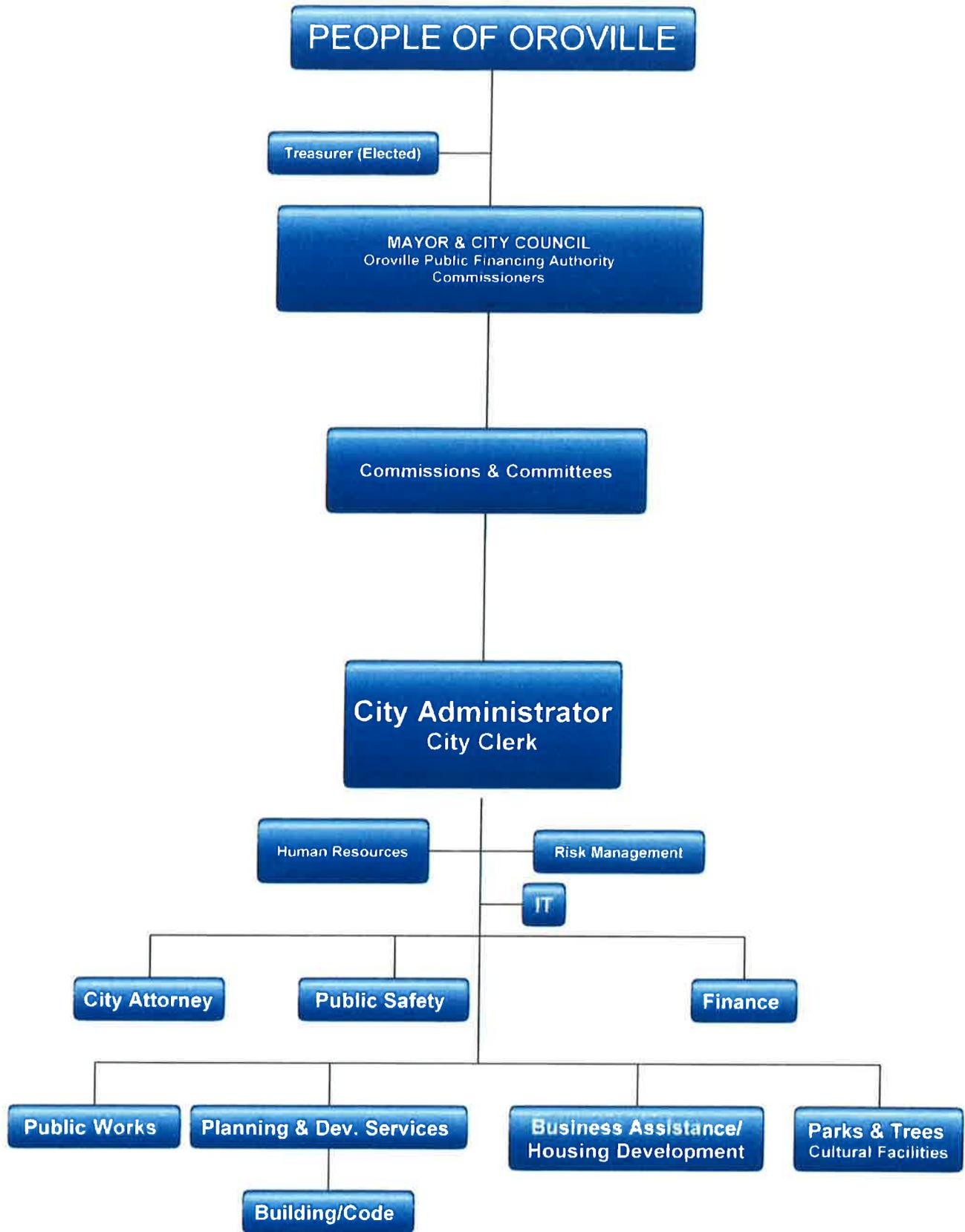
Vision Statement

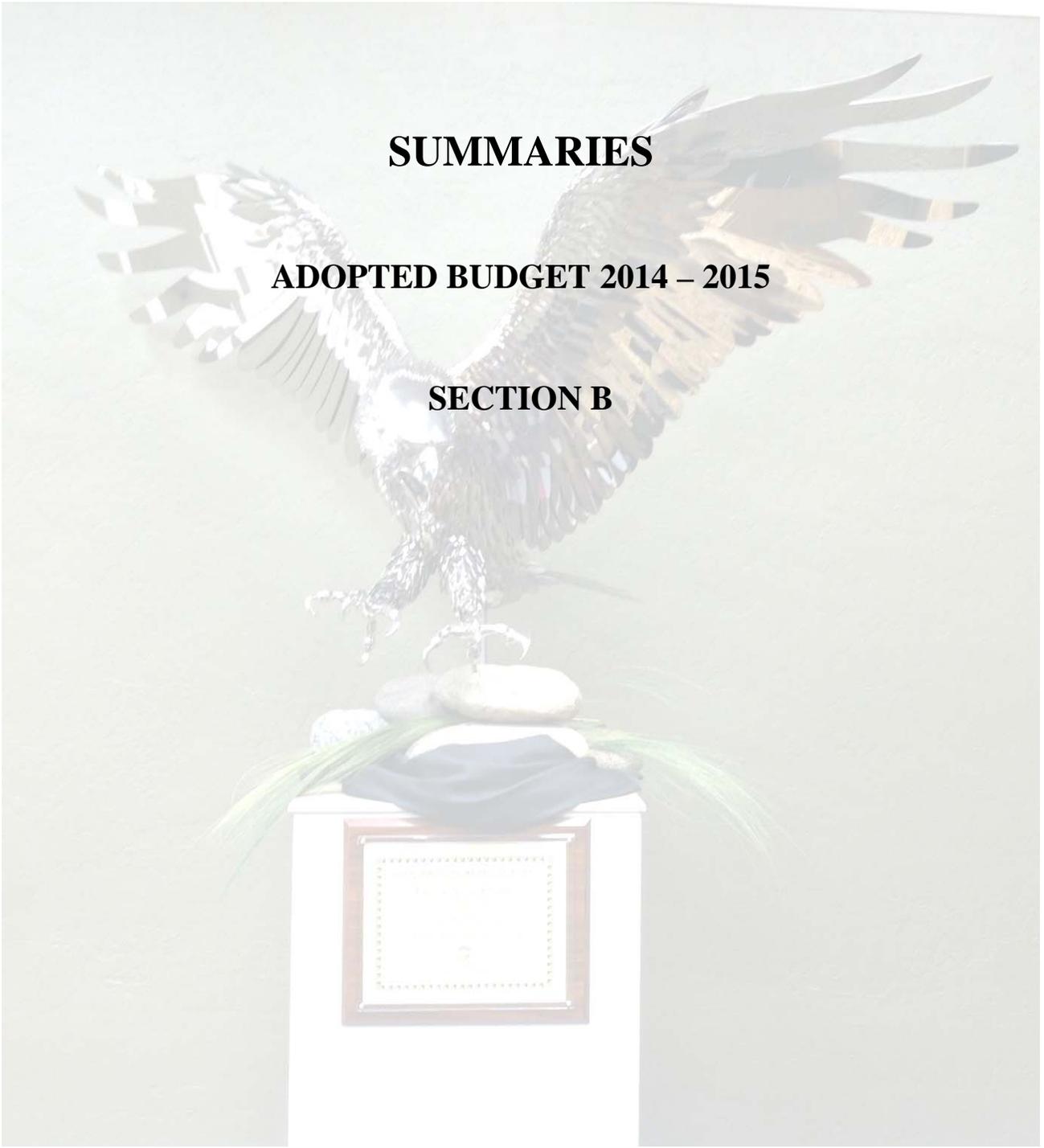
The City of Oroville will be a vibrant and thriving Community
with strong economic, recreational, and cultural opportunities,
where you can live, work and play, all in a day.

Core Values

The City of Oroville Values (not in priority order)

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





SUMMARIES

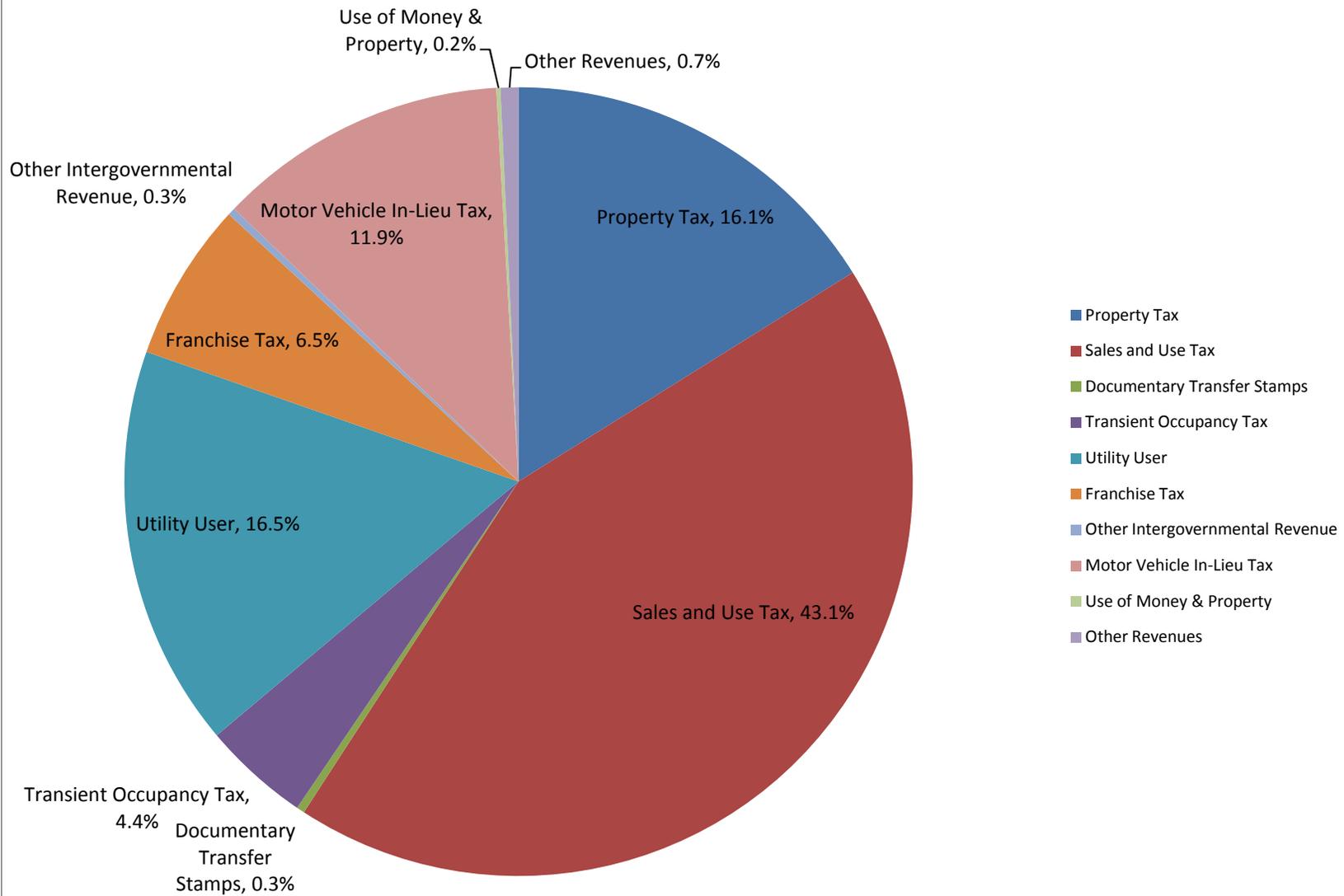
ADOPTED BUDGET 2014 – 2015

SECTION B

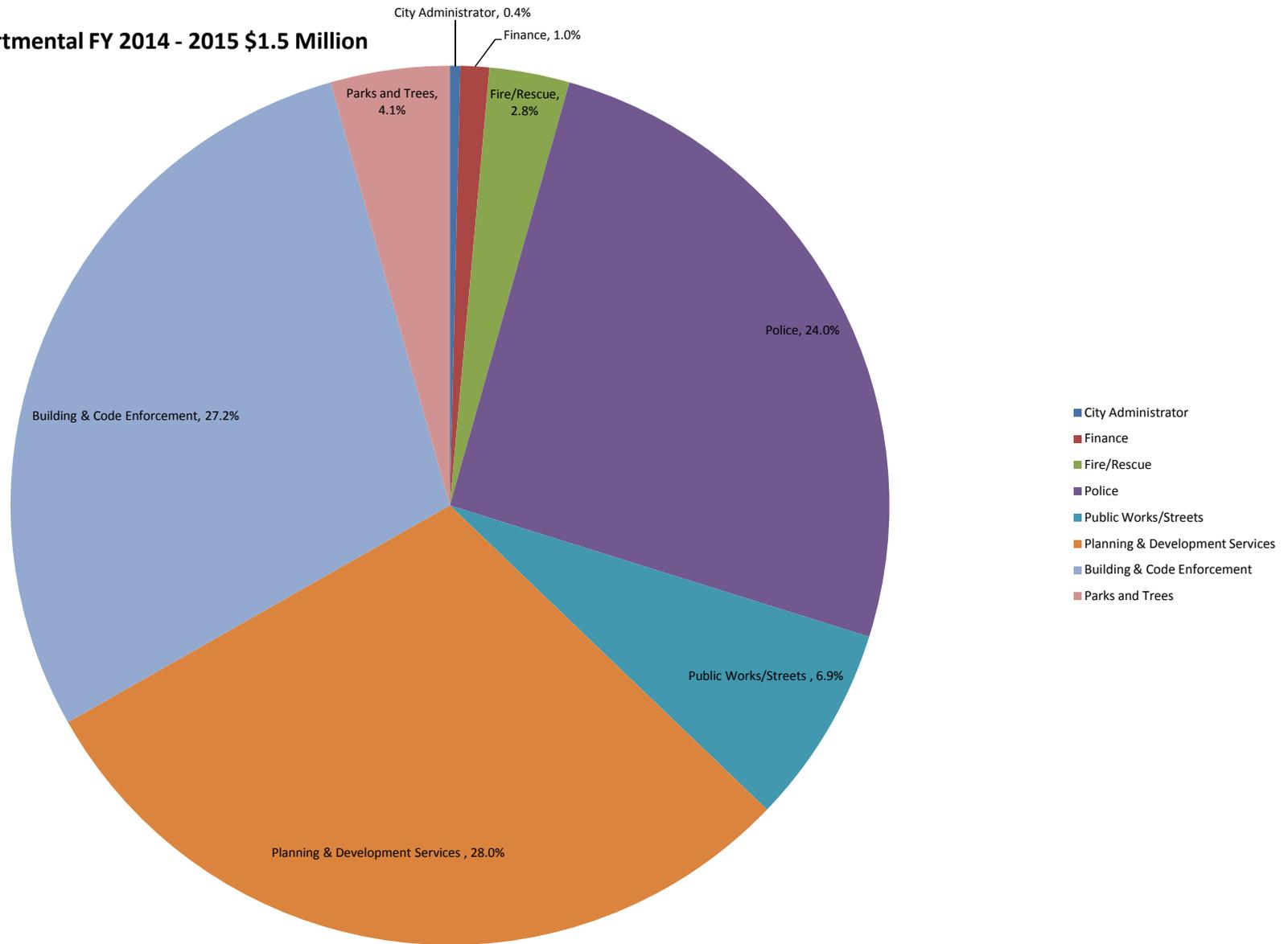
GENERAL FUND SUMMARY OF REVENUES

	2011-12	2012-13	2013-14	2014-15	2014-15
	Actual	Actual	Projected	Nov. Rev.	One Time
DEPARTMENTS:					
Admin., Eco.Comm. Enhance, Clerk, Human Resources, IT	\$23,927	\$90,440	\$37,991	\$5,402	\$0
Risk Management	\$115,574	\$192,801	\$0	\$0	\$0
Finance	\$138,294	\$95,409	\$121,198	\$15,393	\$0
Accrued Leaves	\$0	\$0	\$0	\$5,500	\$0
Fire/Rescue	\$81,648	\$115,823	\$142,814	\$42,900	\$0
Police	\$310,906	\$386,553	\$422,012	\$315,197	\$54,803
Public Works/Streets	\$168,573	\$61,075	\$91,267	\$106,614	\$80,528
Planning & Development Services	\$38,396	\$44,672	\$99,643	\$55,468	\$375,000
Building & Code Enforcement	\$267,256	\$131,613	\$296,791	\$419,204	\$0
Parks and Trees	\$84,982	\$70,554	\$73,594	\$63,671	\$0
Subtotal Departments	\$1,229,554	\$1,188,939	\$1,285,310	\$1,029,347	\$510,331
Non-Departmental Revenues:					
Grants	\$0	\$5,000	\$0	\$0	\$0
Property Tax/RDA City Pass Thru	\$137,742	\$149,604	\$0	\$0	\$0
Property Tax	\$1,128,188	\$2,041,959	\$1,640,166	\$1,565,920	\$0
Sales and Use Tax	\$2,736,619	\$2,864,104	\$4,004,701	\$4,186,740	\$0
Documentary Transfer Stamps	\$26,733	\$23,356	\$32,120	\$32,120	\$0
Transient Occupancy Tax	\$363,530	\$338,862	\$426,190	\$426,190	\$0
Utility User	\$1,553,442	\$1,702,392	\$1,594,686	\$1,600,153	\$0
Franchise Tax	\$400,316	\$434,600	\$513,879	\$633,879	\$0
Other Intergovernmental Revenue	\$768,063	\$48,409	\$8,924	\$28,932	\$0
Motor Vehicle In-Lieu Tax	\$1,099,939	\$1,121,937	\$1,160,443	\$1,160,443	\$0
Use of Money & Property	\$77,403	\$99,834	\$16,763	\$16,763	\$0
Other Revenues	\$1,844,592	\$188,116	\$71,233	\$71,233	\$0
Subtotal Non-Departmental	\$10,136,567	\$9,018,173	\$9,469,106	\$9,722,374	\$0
TOTAL REVENUES	\$11,366,121	\$10,207,113	\$10,754,416	\$10,751,720	\$510,331
Transfers:					
Transfers-In Non-Departmental	\$1,158,596	\$602,961	\$708,718	\$12,231	\$1,190,527
Net Transfers-Departments	\$791,135	\$678,153	\$426,435	\$914,048	(\$18,548)
Transfers-Other	\$0	\$0	\$0	\$0	\$0
Subtotal Transfers	\$1,949,731	\$1,281,114	\$1,135,153	\$926,278	\$1,171,979
TOTAL REVENUES & SOURCES	\$13,315,852	\$11,488,228	\$11,889,569	\$11,677,999	\$1,682,310
Total Including one time				\$13,360,309	

Non Departmental \$9.7 Million



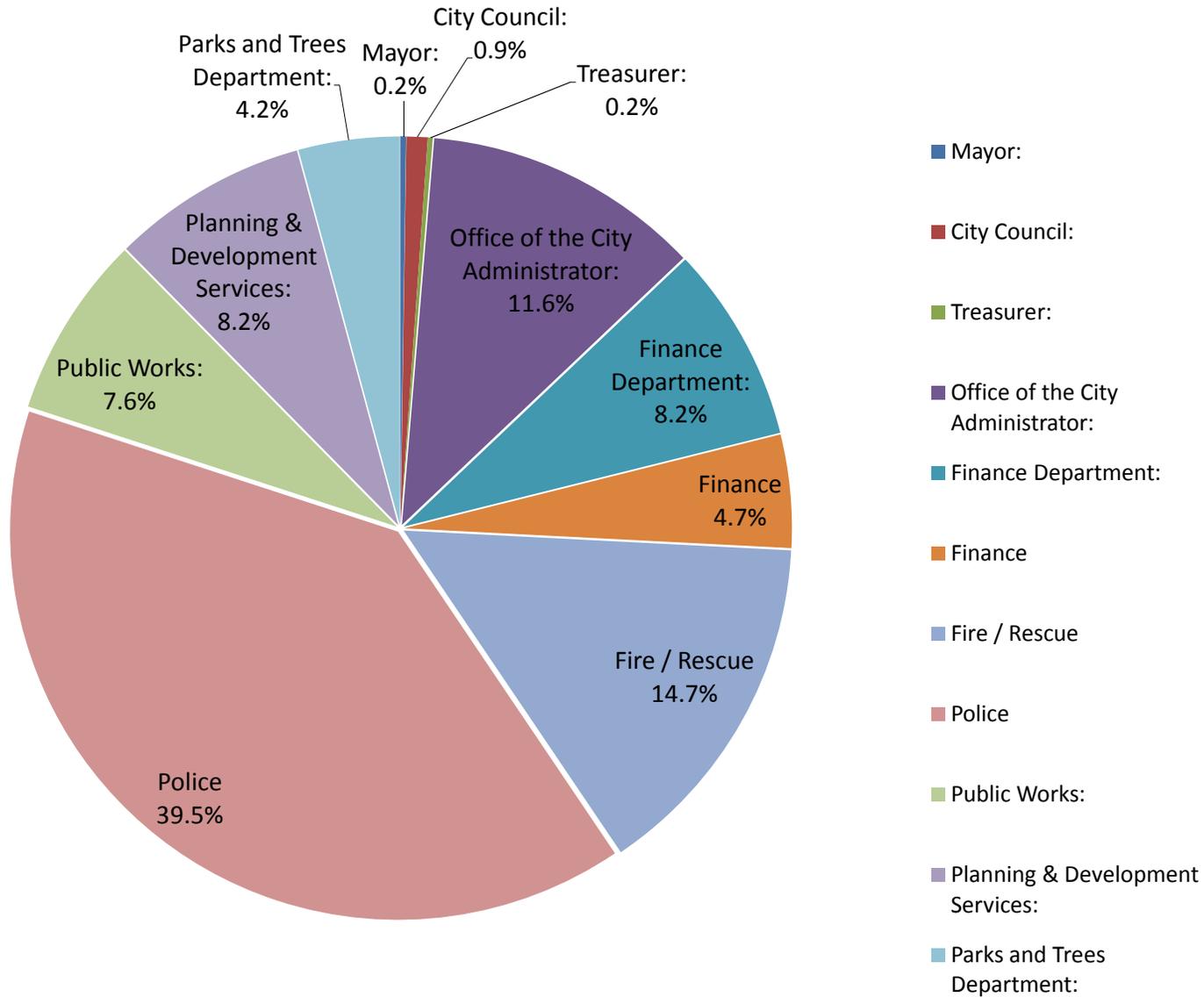
Departmental FY 2014 - 2015 \$1.5 Million



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

Departments	Dept.#	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Mayor:	1005	\$9,191	\$37,765	\$27,820	\$31,663
City Council:	1000	\$25,660	\$78,321	\$80,542	\$117,343
Treasurer:	1550	\$23,537	\$25,288	\$27,018	\$27,087
Office of the City Administrator:					
City Administrator	1400	\$143,227	\$212,589	\$219,515	\$238,088
Economic Community Enhancement	1450	\$153,292	\$301,911	\$106,040	\$62,178
Information Technology	1475	\$0	\$0	\$0	\$452,648
City Attorney	1100	\$146,032	\$150,431	\$242,001	\$242,000
City Clerk	1200	\$178,227	\$87,977	\$124,541	\$202,140
Human Resources	1300	\$123,663	\$119,485	\$136,943	\$145,739
Risk Management	7100	\$276,990	\$311,405	\$265,853	\$310,654
City Hall	1700	\$108,367	\$130,854	\$118,603	\$120,032
Finance Department:					
Finance	1500	\$575,285	\$555,102	\$679,740	\$621,622
Non-Departmental	7200	\$1,508,069	\$1,833,950	\$2,227,559	\$58,276
Post Employment Liabilities	1525	\$0	\$0	\$0	\$90,904
Fire Department:					
Fire / Rescue	2000	\$2,359,577	\$2,314,242	\$2,024,748	\$1,947,652
Police Department:					
Police	2500	\$4,826,939	\$4,786,307	\$4,617,890	\$5,213,241
Public Works:					
Administration	3000	\$350,370	\$361,494	\$261,586	\$248,615
Streets	3100	\$846,623	\$760,022	\$561,721	\$757,084
Planning & Development Services:					
Planning	1600	\$281,056	\$275,409	\$275,323	\$659,840
Building	2990	\$257,214	\$249,755	\$294,949	\$419,817
Parks and Trees Department:					
Administration	5000	\$184,865	\$253,192	\$105,515	\$66,150
Operations	5005	\$557,194	\$570,274	\$572,893	\$468,214
Centennial Cultural Center	1755	\$9,790	\$8,533	\$4,000	\$7,400
Pioneer Museum	5010	\$5,952	\$4,407	\$3,071	\$4,500
Bolt Museum	5015	\$12,996	\$10,009	\$8,900	\$10,600
Chinese Temple	5020				\$31,380
Lott Home	5030				\$104,600
State Theater	5040				\$40,400
Total Expenditures and Uses (by Dept.)		\$12,964,114	\$13,438,723	\$12,986,771	\$12,699,870

General Fund Expenditures By Department

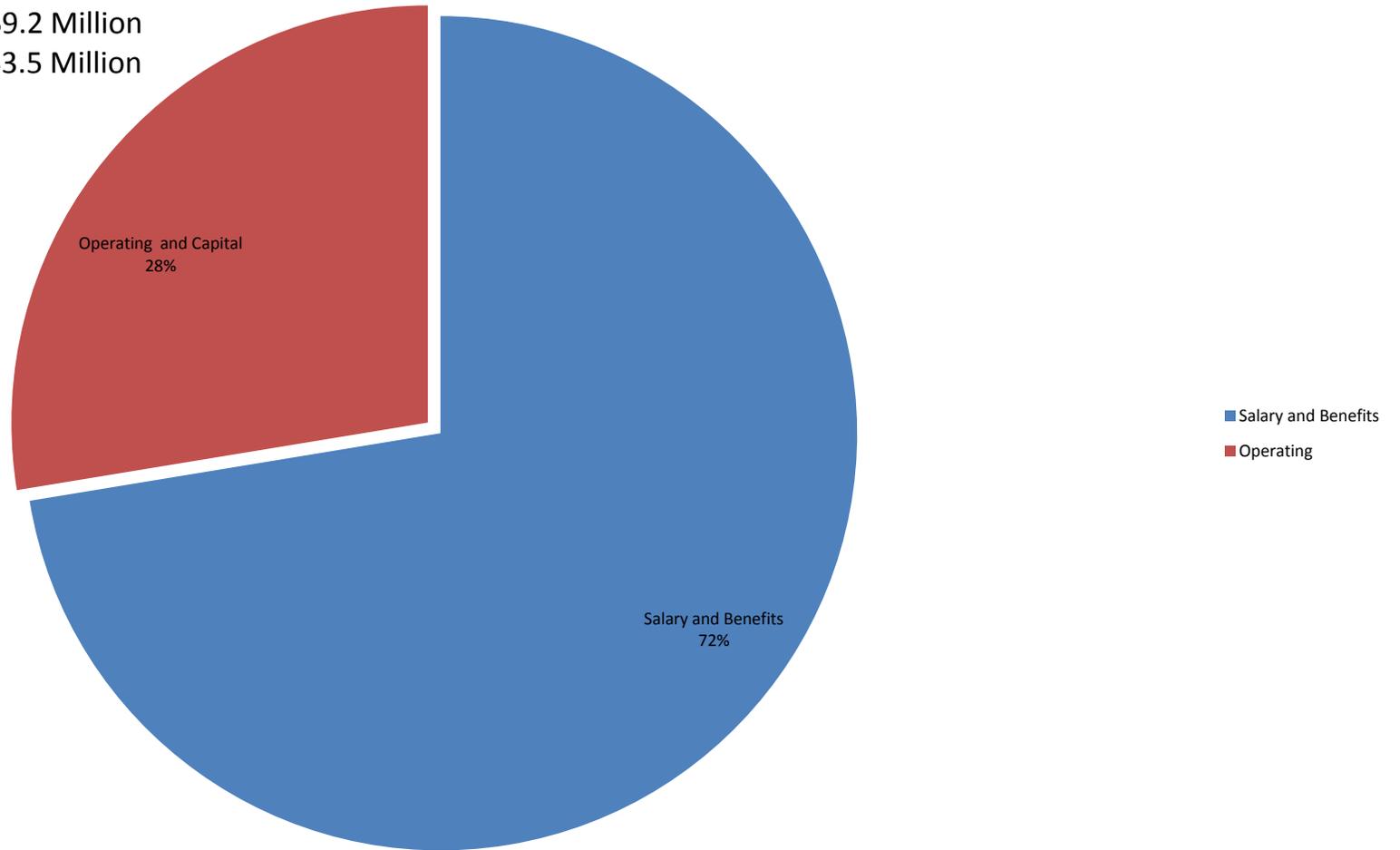


**GENERAL FUND SUMMARY OF EXPENDITURES AND USES
FISCAL YEAR 2014 - 2015**

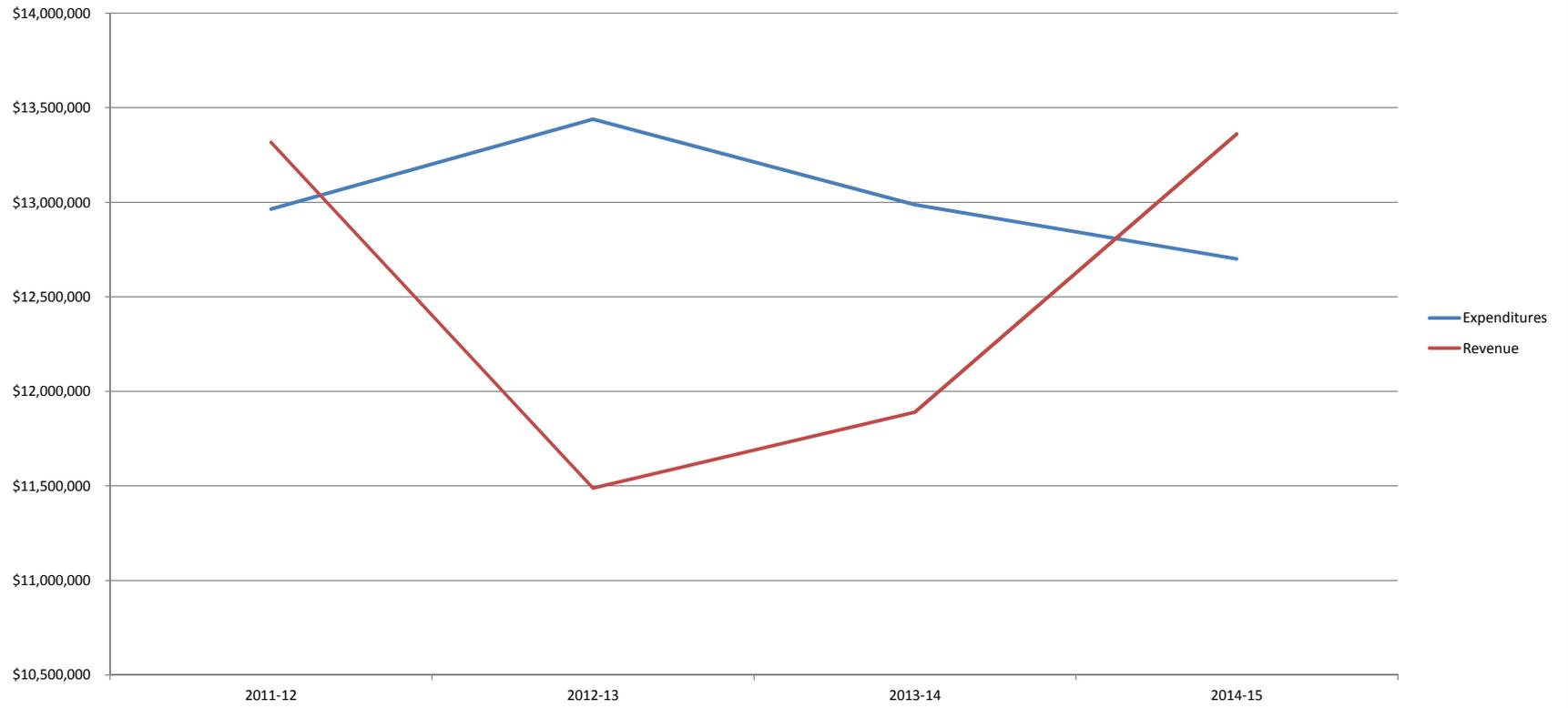
Departments	Dept.#	Salary / Benefits	Service / Supplies Capital	Transfers Out	Total by Dept.
Mayor	1005	\$25,388	\$6,275	\$0	\$31,663
City Council	1000	\$111,745	\$5,598	\$0	\$117,343
Treasurer	1550	\$25,242	\$1,846	\$0	\$27,087
Office Of the City Administrator:					
City Attorney	1100	\$0	\$242,000	\$0	\$242,000
Human Resources	1300	\$112,980	\$32,760	\$0	\$145,739
City Administrator	1400	\$222,372	\$15,715	\$0	\$238,088
Economic Community Enhancement	1450	\$27,896	\$34,114	\$168	\$62,178
City Clerk	1200	\$155,922	\$46,218	\$0	\$202,140
Risk Management	7100	\$0	\$310,654	\$0	\$310,654
City Hall	1700	\$56,579	\$63,453	\$0	\$120,032
Information Technology	1475	\$211,954	\$240,695	\$0	\$452,648
Finance Department:					
Finance	1500	\$397,772	\$223,850	\$0	\$621,622
Non-Departmental	7200	\$0	\$58,276	\$0	\$58,276
Post Employment Liabilities		\$90,904	\$0	\$0	\$90,904
Fire Department:					
Fire / Rescue	2000	\$1,795,652	\$152,000	\$0	\$1,947,652
Police Department:					
Police	2500	\$4,347,184	\$866,057	\$0	\$5,213,241
Public Works					
Administration	3000	\$210,146	\$38,469	\$0	\$248,615
Streets	3100	\$332,420	\$424,664	\$0	\$757,084
Planning & Development Services					
Planning	1600	\$268,885	\$390,956	\$0	\$659,840
Building	2990	\$373,684	\$46,134	\$0	\$419,817
Parks and Trees Department:					
Administration	5000	\$0	\$66,150	\$0	\$66,150
Operations	5005	\$360,897	\$107,317	\$0	\$468,214
Centennial Cultural Center	1755	\$0	\$7,400	\$0	\$7,400
Pioneer Museum	5010	\$0	\$4,500	\$0	\$4,500
Bolt Museum	5015	\$0	\$10,600	\$0	\$10,600
Chinese Temple	5020	\$23,300	\$8,080	\$0	\$31,380
Lott Home	5030	\$37,100	\$67,500	\$0	\$104,600
State Theater	5040	\$7,200	\$33,200	\$0	\$40,400
Total Expenditures and Uses (by Dept.)		\$9,195,222	\$3,504,480	\$168	\$12,699,870

General Fund Expenditure By Type

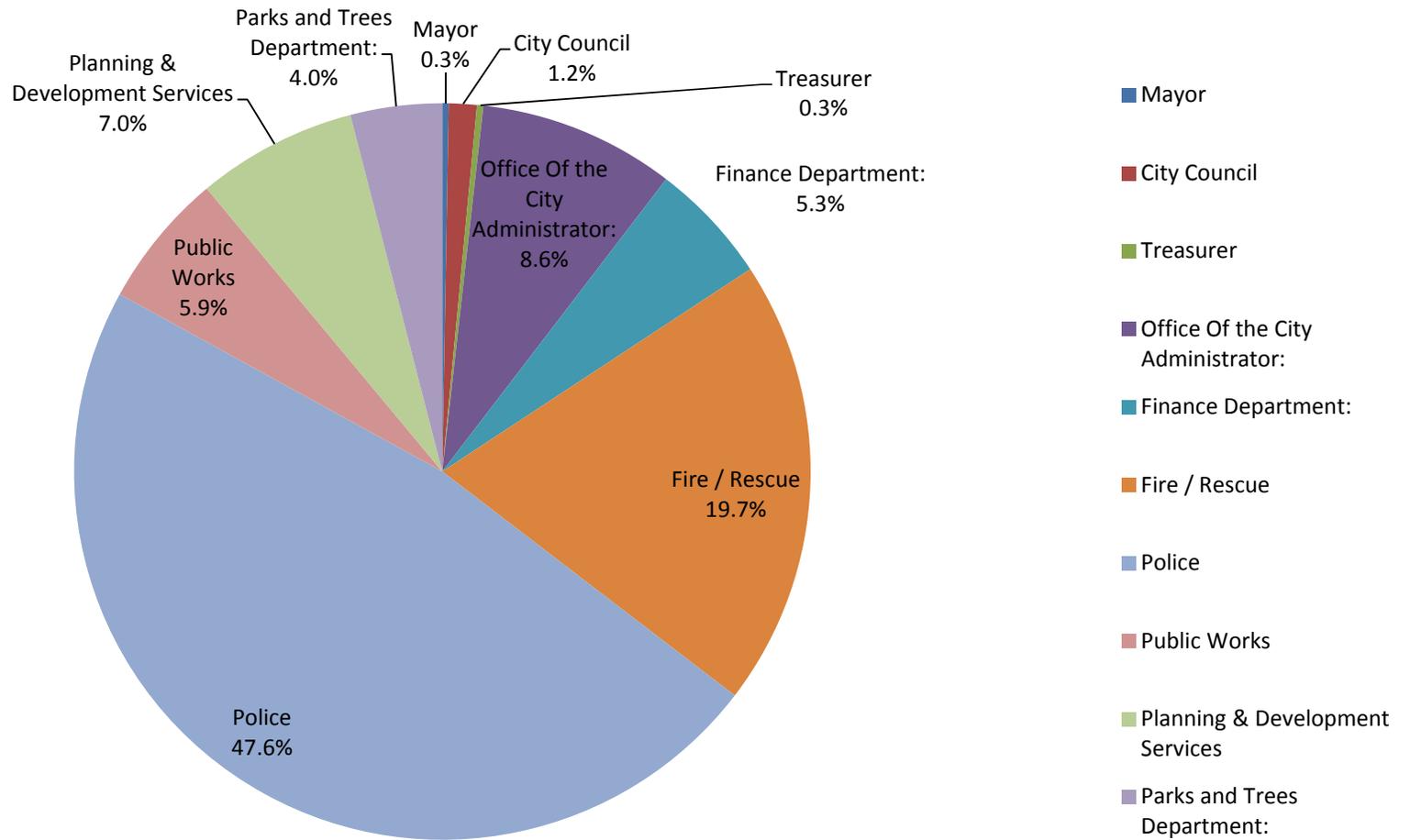
Expenditures By Type \$12.7 Million Total
Salary and Benefits \$9.2 Million
Operating and Capital \$3.5 Million



General Fund Revenues and Expenditures



Salaries and Benefits By Department



CITY OF OROVILLE
SALARY AND PAY SCHEDULES
(As of July 1, 2014)

	A	B	C	D	E	F	G	H
City Administrator	\$127,000.00							
Director of Public Works	\$95,000.00	\$99,750.00	\$104,738.00	\$109,974.00	\$115,000.00	Established 9/20/2011		
Director of Planning & Development Services	\$83,030.00	\$87,400.00	\$92,000.00	\$96,600.00	\$101,400.00	Established 9/20/2011		
Director of Finance	The annual salary range is \$110,000 through \$137,000. There are no steps.							
Chief of Police/ (Public Safety Director)	\$134,010.00					Established 11/02/2010		
Director of Business Asst. & Housing Dev.	\$84,850.00	\$89,050.00	\$93,503.00	\$98,178.00	\$103,087.00	Established 12/07/2010		
Human Resource Analyst	\$56,131.42	\$58,937.99	\$61,884.89	\$64,979.14	\$68,228.09	\$71,639.50	\$75,221.47	\$78,982.54
Assistant City Clerk	\$55,718.05	\$58,503.95	\$61,429.15	\$64,500.61	\$67,725.64	\$71,111.92	\$74,667.52	\$78,400.89
Program Specialist	\$53,236.88	\$55,898.72	\$58,693.66	\$61,628.34	\$64,709.76	\$67,945.25	\$71,342.51	\$74,909.64
Administrative Assistant (Confidential)	\$38,846.56	\$40,788.89	\$42,828.33	\$44,969.75	\$47,218.24	\$49,579.15	\$52,058.11	\$54,661.01
Associate Civil Engr.	\$66,119.80	\$69,425.79	\$72,897.08	\$76,541.93	\$80,369.03	\$84,387.48	\$88,606.86	\$93,037.20
Signal Tech/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
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
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
Public Works Supervisor	\$43,738.00	\$45,924.90	\$48,221.15	\$50,632.20	\$53,163.81	\$55,822.00	\$58,613.10	\$61,543.76
Sr. Code Compliance Specialist	\$52,569.66	\$55,198.14	\$57,958.05	\$60,855.95	\$63,898.75	\$67,093.69	\$70,448.37	\$73,970.79
Code Enforcement Specialist	\$43,249.19	\$45,411.65	\$47,682.23	\$50,066.34	\$52,569.66	\$55,198.14	\$57,958.05	\$60,855.95
Building/Fire Inspector	\$41,842.66	\$43,934.78	\$46,131.53	\$48,438.09	\$50,860.00	\$53,403.01	\$56,073.14	\$57,474.97
Code & Cons Compl Spec.								
Construction Inspector								
Admin/Program Analyst II	\$42,688.99	\$44,823.44	\$47,064.61	\$49,417.84	\$51,888.73	\$54,483.17	\$57,207.33	\$58,637.51
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
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
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
Counter Technician	\$35,547.80	\$37,325.20	\$39,191.45	\$41,151.02	\$43,208.56	\$45,369.01	\$47,637.45	\$48,828.39
Assistant Planner								

CITY OF OROVILLE
SALARY AND PAY SCHEDULES

(As of July 1, 2014)

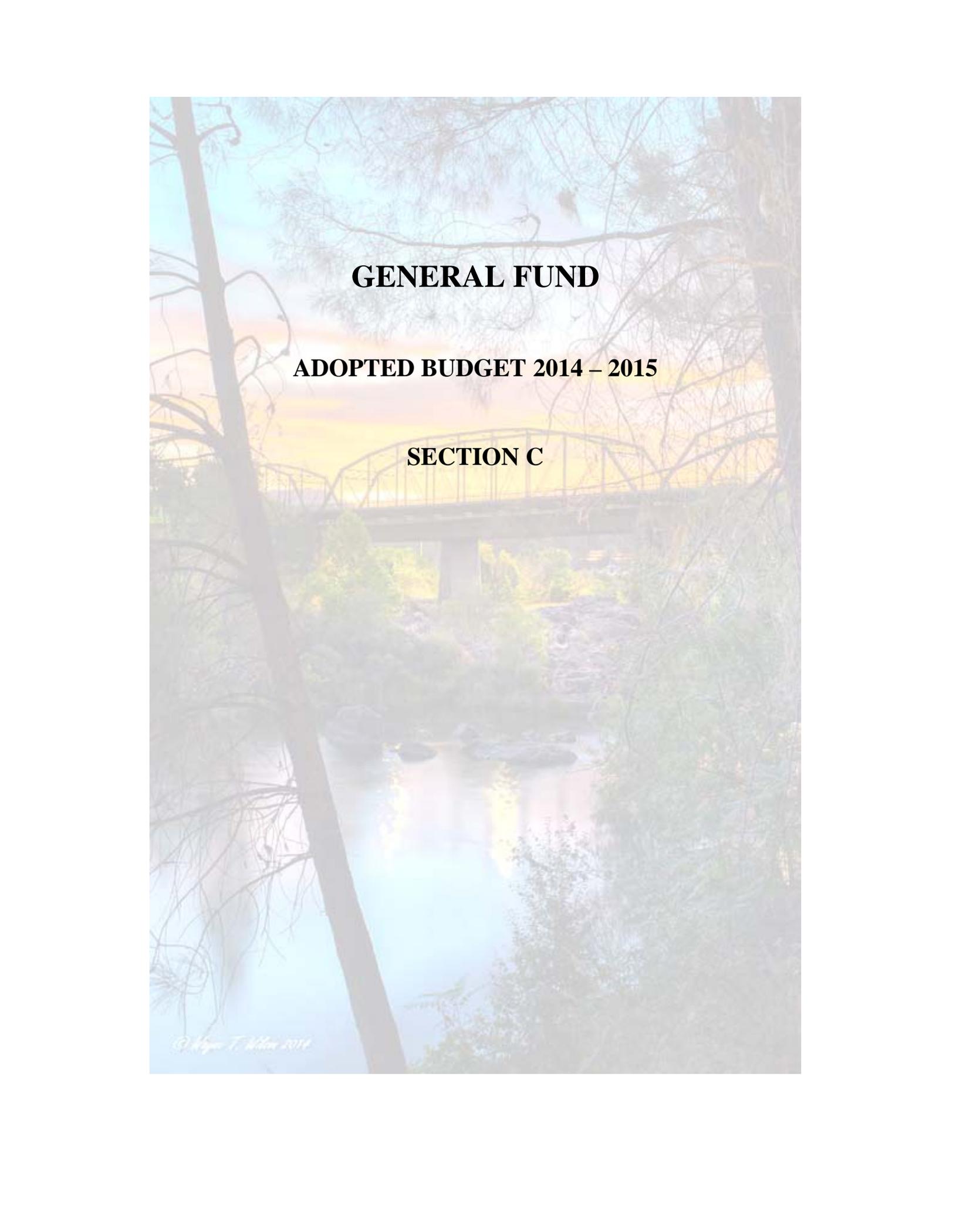
	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H
Deputy Fire Chief/Fire Marshall	\$102,500.00							
Fire Captain	\$57,153.42	\$60,011.09	\$63,011.65	\$66,162.23	\$69,470.35	\$72,943.88	\$76,591.08	
Fire Engineer	\$48,658.28	\$51,091.20	\$53,645.75	\$56,328.04	\$59,144.44	\$62,101.65	\$65,206.71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

SUMMARY OF PERSONNEL

Department	2011-12 Actual	2012-13 Expected	2013-14 Actual	2014-15 Revised
Office of the City Administrator				
City Administrator	1.00	1.00	1.00	1.00
Assistant City Clerk	0.00	0.00	1.00	1.00
Administrative Assistant	2.00	2.00	1.00	1.00
Economic Development Manager (Frozen)	1.00	1.00	0.00	0.00
Program Specialist (.2 FTE Frozen -Voluntary)	2.00	2.00	0.80	0.80
Human Resource Analyst II	1.00	1.00	1.00	1.00
Information Technology Manager (Moved from Finance)				1.00
GIS Specialist (Moved from Public Works)				1.00
Total	7.00	7.00	4.80	6.80
Business Assistance & Housing Dev.				
Director of Business Asst. & Housing Dev. (Frozen)	1.00	1.00	1.00	0.00
Management Analyst III	1.00	1.00	1.00	1.00
Administrative/Program Analyst II (Frozen)	2.00	2.00	0.00	0.00
Program Analyst I	1.00	1.00	1.00	1.00
Enterprise Zone Business Assistance Coordinator (/ED Coord.)	1.00	1.00	1.00	1.00
Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
Code Enforcement Staff Assistant (Moved to Planning and Comm. Dev.)	1.00	1.00	1.00	0.00
Housing Dev./Bldg Maint. Supervisor (frozen)	1.00	1.00	1.00	0.00
Building Maintenance Tech. II	1.00	1.00	1.00	1.00
Code and Construction Compliance Specialist	0.00	0.00	0.00	1.00
Code Enforcement Specialist (Moved to Planning and Comm. Dev.)	1.00	1.00	1.00	0.00
Total	11.00	11.00	8.00	5.00
Finance Department				
Director of Finance (Recruitment)	1.00	1.00	1.00	1.00
Accounting Manager (Frozen)	1.00	1.00	1.00	0.00
Accountant (1 Frozen)	2.00	2.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
IT Manager (Moved to Administration, new IT department.)	1.00	1.00	1.00	0.00
Total	8.00	8.00	7.00	5.00
Fire Department				
Fire Chief (Frozen)	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	0.00	1.00
Battalion Chief (Currently 2 interims)	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer (3 Frozen)	9.00	9.00	6.00	6.00
Fire Fighter (4 Safer Grant funded to April 2016, .5 Other Grant, also 2 interns not counted in FTE's)	3.00	3.00	9.00	7.00
Fire Administrative Assistant (Frozen)	0.80	1.00	0.00	0.00
Total	18.80	19.00	19.00	18.00
Police Department				
Chief	1.00	1.00	1.00	1.00
Assistant Chief	0.00	0.00	1.00	1.00
Lieutenant (Frozen)	2.00	1.00	1.00	0.00
Sergeant	4.00	5.00	5.00	5.00
Police Officer - (1 frozen, 3 vacant)	18.00	18.00	12.00	17.00
Detective (Filled and funded by a Rotational Assignment of Police Officers.)	1.00	1.00	1.00	0.00
Administrative Assistant (Frozen)	2.00	2.00	2.00	1.00
Public Safety Communication Specialist Supervisor (Frozen)	0.00	0.00	0.00	0.00
Public Safety Communication Specialist	7.00	7.00	7.00	9.00
Crime Analyst/IT Officer (Frozen)	1.00	1.00	1.00	0.00
Evidence Technician	0.00	1.00	0.50	0.50
Police Records Technician (Grant funded only)	0.00	0.75	0.75	0.00
Police Records Technician	1.00	1.00	1.00	1.00
Community Service Officers - (1 Frozen, .5 vacant)	3.00	3.00	3.00	2.00
Total	40.00	41.75	36.25	37.50

SUMMARY OF PERSONNEL

Department	2011-12 Actual	2012-13 Expected	2013-14 Actual	2014-15 Revised
Parks & Trees Department				
Director of Parks & Trees (Frozen)	1.00	1.00	0.00	0.00
Administrative (Staff) Assistant (Frozen)	1.00	1.00	0.00	0.00
Parks Maintenance Technician III	2.00	2.00	1.00	1.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Cultural Facilities Coordinator (Frozen)	1.00	1.00	0.00	0.00
Technical Director/Facility Operator - (Frozen)	1.00	1.00	0.00	0.00
Seasonal Worker (4 months)	0.00	0.00	0.00	0.33
Parks Maintenance Technician II	3.00	3.00	3.00	3.00
Parks Maintenance Technician I	1.00	1.00	1.00	1.00
Total	10.00	10.00	6.00	6.33
Public Works				
Director of Public Works (Frozen)	1.00	1.00	0.00	0.00
Sr. Civil Engineer	1.00	1.00	1.00	1.00
Associate Civil Engineer (Frozen)	1.00	1.00	0.00	0.00
Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
GIS Specialist (Moved to Administration, new IT department)	1.00	1.00	1.00	0.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00	1.00
Public Works Operator III	2.00	2.00	2.00	2.00
Public Works Operator II - 2 sewer and 1 street funded by Recology Franchise Fee. Also there is a Frozen PWO which the Cement Finisher may promote into leaving the Cement Finisher vacant instead. Total not included in count = 1 Frozen consideration.	3.00	3.00	2.00	3.00
Public Works Operator I	2.00	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00	1.00
Cement Finisher (See note Public Works Operator II re: Promo opportunity)	1.00	1.00	1.00	1.00
Signal Technician/Electrician	1.00	1.00	1.00	1.00
Total	18.00	18.00	14.00	14.00
Community Development Department				
Director of Community Development Services	0.00	1.00	1.00	1.00
Planning Administrative Assistant (Frozen)	1.00	1.00	0.00	0.00
Associate Planner	1.00	1.00	0.00	1.00
Assistant Planner (Frozen)	1.00	1.00	1.00	0.00
Counter Technician	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.40	1.00
Senior Code Enforcement Specialist	0.00	0.00	0.00	1.00
Code Enforcement Specialist (Moved from BAHD)	0.00	0.00	0.00	1.00
Code Enforcement Staff Assistant (80&Grant Funded June 2016)	1.00	1.00	1.00	1.00
Total	7.00	8.00	5.40	8.00
Department Summary				
Office of the City Administrator	7.00	7.00	4.80	6.80
Business Assistance & Housing Dev.	11.00	11.00	8.00	5.00
Finance Department	8.00	8.00	7.00	5.00
Fire Department	18.80	19.00	19.00	18.00
Police Department	40.00	41.75	36.25	37.50
Parks & Trees Department	10.00	10.00	6.00	6.33
Public Works	18.00	18.00	14.00	14.00
Planning & Development Services	7.00	8.00	5.40	8.00
Total	119.80	122.75	100.45	100.63



GENERAL FUND

ADOPTED BUDGET 2014 – 2015

SECTION C

MAYOR AND CITY COUNCIL MEMBERS

Activity

The City Council is composed of the Mayor and six Council Members.

As a legislative body, the 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 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$7,527	\$58,835	\$62,590	\$111,745
Services/Supplies	\$17,559	\$19,486	\$17,952	\$5,598
Capital Outlay	\$574	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$25,660	\$78,321	\$80,542	\$117,343

MAYOR

Activity

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

FUND: 001

DEPARTMENT: 1005

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov Rev.
Expenses				
Salaries/Benefits	\$2,255	\$17,022	\$20,692	\$25,388
Services/Supplies	\$6,935	\$20,743	\$7,128	\$6,275
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$9,191	\$37,765	\$27,820	\$31,663

TREASURER

Activity

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

FUND: 001

DEPARTMENT: 1550

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Trial Balance	Nov. Rev.
Expenses				
Salaries/Benefits	\$21,724	\$23,331	\$25,251	\$25,242
Services/Supplies	\$1,813	\$1,957	\$1,767	\$1,846
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$23,537</u>	<u>\$25,288</u>	<u>\$27,018</u>	<u>\$27,087</u>

OFFICE OF THE CITY ADMINISTRATOR

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

Budget Description	Budget No.	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
General Fund Operating Expenses				
Administration	1400	\$212,589	\$219,515	\$238,088
Economic Community Enhancement	1450	\$301,911	\$106,040	\$62,178
City Attorney	1100	\$150,431	\$242,001	\$242,000
City Clerk	1200	\$87,977	\$124,541	\$202,140
Human Resources	1300	\$119,485	\$136,943	\$145,739
City Hall	1700	\$130,854	\$118,603	\$120,032
Risk Management	7100	\$311,405	\$265,853	\$310,654
Information Technology	1475	\$0	\$0	\$452,648
Total General Fund Expenses		\$1,314,652	\$1,213,496	\$1,773,479

Authorized Personnel

Position-Title	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 November Rev. FTE
Administration			
City Administrator	1.00	1.00	1.00
Assistant City Clerk	0.00	1.00	1.00
Administrative Assistant	2.00	1.00	1.00
Economic Development Manager (Frozen)	1.00	0.00	0.00
Program Specialist (.2 FTE Frozen -Voluntary)	2.00	0.80	0.80
Human Resources			
Human Resource Analyst II	1.00	1.00	1.00
Information Technology			
Information Technology Manager (Moved from Finance)			1.00
GIS Specialist (Moved from Public Works)			1.00
Total	7.00	4.80	6.80

OFFICE OF THE CITY ADMINISTRATOR

Activity

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

FUND: 001

DEPARTMENT: 1400

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov Rev.
Expenses				
Salaries/Benefits	\$126,250	\$189,793	\$201,230	\$222,372
Services/Supplies	\$16,977	\$22,796	\$18,285	\$15,715
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$143,227	\$212,589	\$219,515	\$238,088
Revenues				
Transfers	\$0	\$0	\$0	\$0
Departmental Revenue	\$0	\$40,394	\$0	\$0
Total Revenues	\$0	\$40,394	\$0	\$0

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

Activity

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

FUND: 001

DEPARTMENT: 1450

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

Revenues

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

**OFFICE OF THE CITY ADMINISTRATOR
COMMUNITY PROMOTION**

Activity

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

FUND: 100

DEPARTMENT: 7000

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

**OFFICE OF THE CITY ADMINISTRATOR
INFORMATION TECHNOLOGY**

Activity

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

**FUND: 001
DEPARTMENT: 1475**

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

**OFFICE OF THE CITY ADMINISTRATOR
CITY ATTORNEY**

Activity

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

FUND: 001

DEPARTMENT: 1100

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Services/Supplies	\$146,032	\$150,431	\$242,001	\$242,000
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$146,032	\$150,431	\$242,001	\$242,000

Revenues

Transfers In	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0

**OFFICE OF THE CITY ADMINISTRATOR
CITY CLERK**

Activity

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

FUND: 001

DEPARTMENT: 1200

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

Revenues

Departmental Revenues	\$4	\$46	\$113	\$4
Transfers			\$7,333	\$0
Total Revenues	<u>\$4</u>	<u>\$46</u>	<u>\$7,446</u>	<u>\$4</u>

**OFFICE OF THE CITY ADMINISTRATOR
CITY HALL**

Activity

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

FUND: 001

DEPARTMENT: 1700

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

Revenues

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



**OFFICE OF THE CITY ADMINISTRATOR
HUMAN RESOURCES**

Activity

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

FUND: 001

DEPARTMENT: 1300

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

Revenues

Transfer In	\$0	\$0	\$0	\$0
Departmental Revenues	<u>\$32</u>	<u>\$0</u>	<u>\$1,645</u>	<u>\$550</u>
Total Revenues	<u>\$32</u>	<u>\$0</u>	<u>\$1,645</u>	<u>\$550</u>

RISK MANAGEMENT

Activity

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

FUND: 001

DEPARTMENT: 7100

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Revenues				
Other Revenue	\$115,574	\$192,801	\$0	\$0
Expenses				
Prop. Damage Claim	\$0	\$15,000	\$0	\$30,000
Liability Insurance	\$235,905	\$245,395	\$242,036	\$242,100
Property/Other Ins.	\$12,228	\$12,228	\$12,630	\$12,200
Outside Services	\$28,857	\$38,719	\$11,187	\$26,254
Other	\$0	63	\$0	\$100
Transfer out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$276,990</u>	<u>\$311,405</u>	<u>\$265,853</u>	<u>\$310,654</u>

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

Activity

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

FUND: 410

DEPARTMENT: 7600

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

FINANCE DEPARTMENT

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

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

Authorized Personnel

Position-Title	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Revision FTE
Finance Department			
Director of Finance (Recruitment)	1.00	1.00	1.00
Accounting Manager (Frozen)	1.00	1.00	0.00
Accountant (1 Frozen)	2.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00
IT Manager (Moved to Administration	1.00	1.00	0.00
Total FTE	8.00	7.00	5.00

FINANCE DEPARTMENT

Activity

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

FINANCE DEPARTMENT EXPENDITURES

FUND: 001

DEPARTMENT: 1500

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$447,813	\$473,823	\$566,415	\$397,772
Services/Supplies	\$92,537	\$79,216	\$113,325	\$223,850
Capital Outlay	\$34,935	\$2,063	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total Expenses	\$575,285	\$555,102	\$679,740	\$621,622
Revenues				
Departmental Revenues	\$106,091	\$95,409	\$95,611	\$15,393
Transfers-In	\$32,204	\$0	\$25,587	\$4,532
Total Revenues	\$138,294	\$95,409	\$121,198	\$19,925

NON-DEPARTMENTAL

Activity

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

FUND: 001

DEPARTMENT: 7200

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$52,994	\$61,412	\$46,455	\$0
Services/Supplies	\$427,075	\$891,269	\$2,181,104	\$58,276
Capital Outlay	\$18,000	\$871,269	\$0	\$0
Transfers-Out	\$1,010,000	\$10,000	\$0	\$0
Total Expenses	<u>\$1,508,069</u>	<u>\$1,833,950</u>	<u>\$2,227,559</u>	<u>\$58,276</u>
 Revenues				
Departmental Revenues	\$10,136,567	\$9,386,823	\$9,469,107	\$9,722,374
Transfers-In	\$1,158,596	\$602,961	\$708,718	\$1,202,758
Total Revenues	<u>\$11,295,163</u>	<u>\$9,989,784</u>	<u>\$10,177,825</u>	<u>\$10,925,131</u>

ACCRUED LEAVE PAYOUT

Activity

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

FUND: 001

DEPARTMENT: 1525

	2011-12 Actual	2012-13 Expected	2013-14 Projected	2014-15 August Rev.
Resources				
Revenues				
Interest	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$0	\$5,500
Transfers	\$0	\$0	\$0	\$85,500
Total Revenues	\$0	\$0	\$0	\$91,000
Expenses				
Premium Expense	\$0	\$0	\$0	78,304
Leave Pay Out	\$0	\$0	\$0	\$12,600
Transfer-out	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$90,904

WORKERS' COMPENSATION

Activity

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

FUND: 550

DEPARTMENT: 7300

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Nov. Rev.
Resources				
Adjust to Actual				(\$148,213)
Beginning Working Capital Balance	\$403,947	\$614,653	\$854,302	\$606,169
Revenues				
Refunds	\$0	\$72,779	\$0	\$0
Interest	\$1,370	\$1,610	\$1,111	\$1,000
Self-Insurance Premiums	\$570,932	\$330,751	\$323,437	\$323,437
Total Revenues	<u>\$572,302</u>	<u>\$405,140</u>	<u>\$324,548</u>	<u>\$324,437</u>
Expenses				
Claims Expense/ Premium	\$315,424	\$157,170	\$323,594	\$289,300
Service/Supplies	\$0	\$0	\$226	\$83
Pre-1990 Claims	\$46,172	\$8,303	\$92,272	\$228,900
Other	\$0	\$18	\$8,376	\$2,830
Transfer-out	\$0	\$0	\$0	\$181,846
Total Expenses	<u>\$361,596</u>	<u>\$165,491</u>	<u>\$424,468</u>	<u>\$702,960</u>
 Ending Working Capital Balance	 \$614,653	 \$854,302	 \$754,382	 \$227,646

GENERAL GOVERNMENT DEVELOPMENT IMPACT FEES

Activity

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

FUND: 169

DEPARTMENT: 7400

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

POLICE DEPARTMENT

Activity

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

FUND: 001
DEPARTMENT: 2500

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Trial Balance	Nov Rev.
Expenses				
Salaries/Benefits	\$4,317,335	\$4,394,887	\$4,231,056	\$4,347,184
Services/Supplies	\$405,160	\$381,578	\$381,787	\$653,057
Capital Outlay	\$104,444	\$9,842	\$5,047	\$213,000
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$4,826,939</u>	<u>\$4,786,307</u>	<u>\$4,617,890</u>	<u>\$5,213,241</u>

Revenues

Departmental Revenues	\$220,976	\$264,682	\$353,179	\$370,000
Transfers-In	\$89,930	\$121,871	\$68,833	\$313,035
Total Revenues	<u>\$310,906</u>	<u>\$386,553</u>	<u>\$422,012</u>	<u>\$683,035</u>

Authorized Personnel

	2011-12	2012-13	2013-14	2014-15
	Actual	Preliminary	Actual	Nov. Revision
Position-Title	FTE	FTE	FTE	FTE
Police Department				
Chief	1.00	1.00	1.00	1.00
Assistant Chief	0.00	0.00	1.00	1.00
Lieutenant (Frozen)	2.00	1.00	1.00	0.00
Sergeant	4.00	5.00	5.00	5.00
Police Officer - (1 frozen, 3 vacant)	18.00	18.00	12.00	17.00
Detective (Filled and funded by a Rotational Assignment of Police Officers.)	1.00	1.00	1.00	0.00
Administrative Assistant (Frozen)	2.00	2.00	2.00	1.00
Public Safety Communication Specialist Supervisor (Frozen)	0.00	0.00	0.00	0.00
Public Safety Communication Specialist	7.00	7.00	7.00	9.00
Crime Analyst/IT Officer (Frozen)	1.00	1.00	1.00	0.00
Evidence Technician	0.00	1.00	0.50	0.50
Police Records Technician (Grant funded only)	0.00	0.75	0.75	0.00
Police Records Technician	1.00	1.00	1.00	1.00
Community Service Officers - (1 Frozen, .5 vacant)	3.00	3.00	3.00	2.00
Total FTE	<u>40.00</u>	<u>41.75</u>	<u>36.25</u>	<u>37.50</u>

LAW ENFORCEMENT GRANT FUND

Activity

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

FUND: 158

DEPARTMENT: 7400/25XX

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actuals				\$259
Beginning Fund Balance	\$161,177	\$183,520	\$125,652	\$117,466
Revenues				
Grant Revenues	\$145,574	\$83,342	\$143,340	\$0
Transfers-In (Matches)	\$0	\$0	\$0	\$0
Interest	\$0	\$15,006	\$0	\$0
Total Revenues	<u>\$145,574</u>	<u>\$98,348</u>	<u>\$143,340</u>	<u>\$0</u>
Expenses				
Salaries and Benefits	\$0	\$0	\$70,078	\$85,014
Grant Operations	\$31,694	\$13,617	\$2,086	\$0
Capital Outlay/Equipment	\$1,607	\$20,728	\$10,788	\$0
Transfers-Out (General Fund)	\$89,931	\$121,871	\$68,833	\$32,452
Other	\$0	\$0	\$0	\$0
Total Expenses	<u>\$123,231</u>	<u>\$156,216</u>	<u>\$151,785</u>	<u>\$117,466</u>
Ending Fund Balance	\$183,520	\$125,652	\$117,207	\$0

CANINE DONATION FUND

Activity

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

FUND: 113

DEPARTMENT: 2505

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

ASSET SEIZURE FUND

Activity

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

FUND: 155

DEPARTMENT: 2510

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

PUBLIC SAFETY AUGMENTATION FUND

Activity

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

FUND: 156

DEPARTMENT: 7400

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



POLICE SUPPLEMENTAL LAW ENFORCEMENT FUND

Activity

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

FUND: 157

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$11,305	\$131,128	\$111,737	\$67,310
Revenues				
Other Subvention Spec. Revenue	\$119,634	\$80,366	\$93,911	\$97,970
Interest Income	\$189	\$243	\$193	\$97
Total Revenues	\$119,823	\$80,609	\$94,104	\$98,067
Expenses				
Capital Outlay/Equipment	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$100,000	\$138,531	\$138,531
Other	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$100,000	\$138,531	\$138,531
Ending Fund Balance	\$131,128	\$111,737	\$67,310	\$26,846

LAW ENFORCEMENT DEVELOPMENT IMPACT FEES

Activity

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

FUND: 159

DEPARTMENT: 7400/25XX

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$54,623	\$52,836	\$53,843	\$55,447
Revenues				
Impact Fees	\$5,232	\$863	\$1,995	\$2,682
Interest	\$201	\$144	\$89	\$89
Total Revenues	<u>\$5,433</u>	<u>\$1,007</u>	<u>\$2,084</u>	<u>\$2,771</u>
Expenses				
Services/Supplies	\$0	\$0	\$480	\$40,000
Transfers-Out (General Fund)	\$7,220	\$0	\$0	\$0
Total Expenses	<u>\$7,220</u>	<u>\$0</u>	<u>\$480</u>	<u>\$40,000</u>
Ending Fund Balance	\$52,836	\$53,843	\$55,447	\$18,218

FIRE DEPARTMENT FIRE/RESCUE

Activity

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

FUND: 001

DEPARTMENT: 2000

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$2,140,972	\$2,181,847	\$1,868,046	\$1,795,652
Services/Supplies	\$216,146	\$122,815	\$144,821	\$152,000
Capital Outlay	\$2,459	\$9,580	\$11,881	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$2,359,577</u>	<u>\$2,314,242</u>	<u>\$2,024,748</u>	<u>\$1,947,652</u>

Revenues

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

Authorized Personnel

Position-Title	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Rev. FTE
Fire Department				
Fire Chief (Frozen)	1.00	1.00	0.00	0.00
Deputy Fire Chief	1.00	1.00	0.00	1.00
Battalion Chief (Currently 2 interims)	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer (3 Frozen)	9.00	9.00	6.00	6.00
Fire Fighter (4 Safer Grant funded to A	3.00	3.00	9.00	7.00
Fire Administrative Assistant (Frozen)	0.80	1.00	0.00	0.00
Total FTE	<u>18.80</u>	<u>19.00</u>	<u>19.00</u>	<u>18.00</u>

FIRE SUPPRESSION IMPACT FEES

Activity

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

FUND: 163

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$23,864	\$20,634	\$20,872	\$21,404
Revenues				
Impact Fees	\$1,732	\$183	\$977	\$1,787
Interest	\$81	\$56	\$35	\$70
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$1,813	\$239	\$1,012	\$1,857
Expenses				
Services/Supplies	\$0	\$1	\$480	\$10,000
Capital Outlay	\$0	\$0	\$0	\$10,000
Transfers-Out	\$5,043	\$0	\$0	\$0
Total Expenses	\$5,043	\$1	\$480	\$20,000
Ending Fund Balance	\$20,634	\$20,872	\$21,404	\$3,261

GRANTS / FIRE FUND

Activity

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

FUND: 166

DEPARTMENT: 2010

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actual				88,411
Beginning Fund Balance	\$0	\$161,805	\$123,491	\$101,923
Revenues				
Interest			\$231	
Grants	\$37,353	\$36,100	\$309,559	\$318,656
Transfers-In	\$223,770	\$0	\$15,334	\$0
Total Revenues	\$261,123	\$36,100	\$325,124	\$318,656
Expenses				
Salaries/Intern	\$46,024	\$37,668	\$141,877	\$412,790
Training	\$7,142	\$9,836	\$11,702	\$0
Services/Supplies	\$2,318	\$3,963	\$0	\$0
Capital Outlay	\$43,835	\$22,947	\$281,524	\$0
Transfer-Out	\$0	\$0	\$0	\$0
Total Expenses	\$99,318	\$74,414	\$435,103	\$412,790
Ending Fund Balance	\$161,805	\$123,491	\$13,512	\$7,789

PLANNING & DEVELOPMENT SERVICES

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

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

Code Enforcement (Grant Funded)

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

**PLANNING & DEVELOPMENT SERVICES
ADMINISTRATION DIVISION**

Activity

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

FUND: 001

DEPARTMENT: 1600

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$262,472	\$258,865	\$231,356	\$268,885
Services/Supplies	\$18,584	\$16,544	\$43,967	\$385,956
Capital Outlay	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$5,000
Total Expenses	<u>\$281,056</u>	<u>\$275,409</u>	<u>\$275,323</u>	<u>\$659,840</u>

Revenues

Departmental Revenues	\$38,396	\$44,672	\$59,585	\$430,468
Transfers-In	\$0	\$0	\$40,058	\$95,000
Total Revenues	<u>\$38,396</u>	<u>\$44,672</u>	<u>\$99,643</u>	<u>\$525,468</u>

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

Activity

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

**FUND: 001
DEPARTMENT: 2990**

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$239,117	\$230,971	\$201,112	\$373,684
Services/Supplies	\$16,540	\$18,785	\$89,102	\$46,134
Transfers-Out	\$0	\$0	\$4,735	\$0
Capital Outlay	\$1,556	\$0	\$0	\$0
Total Expenses	<u>\$257,214</u>	<u>\$249,755</u>	<u>\$294,949</u>	<u>\$419,817</u>
Revenues				
Departmental Revenues	\$267,256	\$131,613	\$296,791	\$419,204
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$267,256</u>	<u>\$131,613</u>	<u>\$296,791</u>	<u>\$419,204</u>

PLAN RETENTION FUND

Activity

To record revenue for the plan retention fund.

FUND: 705

DEPARTMENT: 7005

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

MISC GRANT FUND

Activity

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

FUND: 160

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

PUBLIC WORKS

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

Budget Description	Dept. No.	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
General Fund Expenses				
Public Works Administration	3000	\$361,494	\$261,586	\$248,615
Streets	3100	\$760,022	\$561,721	\$757,084
Total General Fund Expenses		<u>\$1,121,516</u>	<u>\$823,307</u>	<u>\$1,005,699</u>
Other Funds				
	Fund No.			
Sewer	101	\$3,387,862	\$2,139,502	\$3,477,202
Sewer Connection Fund	104	\$100	\$6,060	\$100
Airport	130	\$1,068,346	\$1,660,280	\$590,101
Maintenance Districts (15)	184	\$46,715	\$32,056	\$38,707
Benefit Assessment Districts (6)	185	\$8,876	\$2,874	\$41,886
Vehicle Maintenance	540	\$464,078	\$433,036	\$527,620
Total Other Fund Budgets Managed by Director of Public Works		<u>\$4,975,977</u>	<u>\$4,273,808</u>	<u>\$4,675,616</u>
Total Expenses		<u>\$6,097,493</u>	<u>\$5,097,115</u>	<u>\$5,681,315</u>

Authorized Personnel	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Rev. FTE
Director of Public Works (Frozen)	1.00	0.00	0.00
Sr. Civil Engineer	1.00	1.00	1.00
Associate Civil Engineer (Frozen)	1.00	0.00	0.00
Administrative Assistant (Frozen)	1.00	0.00	0.00
GIS Specialist (Moved to Administration, new IT department)	1.00	1.00	0.00
Public Works Supervisor	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00
Public Works Operator III	2.00	2.00	2.00
Public Works Operator II - 2 sewer and 1 street funded by Recol	3.00	2.00	3.00
Public Works Operator I	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00
Cement Finisher (See note Public Works Operator II re: Promo c	1.00	1.00	1.00
Signal Technician/Electrician	1.00	1.00	1.00
Total FTE	<u>18.00</u>	<u>14.00</u>	<u>14.00</u>

**PUBLIC WORKS
ADMINISTRATION DIVISION**

Activity

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

**FUND: 001
DEPARTMENT: 3000**

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$320,990	\$334,575	\$218,956	\$210,146
Services/Supplies	\$25,773	\$26,919	\$42,630	\$38,469
Capital Outlay	\$3,578	\$0	\$0	\$0
Transfers-Out	\$30	\$0	\$0	\$0
Total Expenses	<u>\$350,370</u>	<u>\$361,494</u>	<u>\$261,586</u>	<u>\$248,615</u>
Revenues				
Departmental Revenues	\$65,137	\$43,038	\$72,788	\$60,345
Transfers-In	\$5,155	\$0	\$0	\$103,000
Total Revenues	<u>\$70,292</u>	<u>\$43,038</u>	<u>\$72,788</u>	<u>\$163,345</u>

SEWER FUND

Activity

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

FUND: 101

DEPARTMENT: 4000/4500

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev
Resources	Adjust balance to actuals			\$565,751
Beginning Fund Balance	\$2,814,749	\$2,249,305	\$1,822,292	\$3,408,335
Revenues				
Interest	\$9,507	\$5,432	\$3,317	\$3,317
Sewer Service Fees	\$2,251,099	\$2,439,474	\$2,698,983	\$3,157,085
Sewer Collection Facility Fee	\$23,692	(\$23,692)	\$3,588	\$0
Other	\$15,000	\$6,579	\$19,617	\$13,720
Transfer-In	\$13,818	\$58,034	\$14,541	\$14,977
Total Revenues	<u>\$2,313,115</u>	<u>\$2,485,827</u>	<u>\$2,740,046</u>	<u>\$3,189,099</u>
Expenses				
Total Dept. 4000 Expense	\$1,980,105	\$1,972,446	\$1,013,419	\$2,157,762
Total Dept. 4500 Expense	\$898,455	\$940,394	\$706,335	\$848,394
Total Expenses	<u>\$2,878,559</u>	<u>\$2,912,840</u>	<u>\$1,719,754</u>	<u>\$3,006,157</u>
Ending Fund Balance	\$2,249,305	\$1,822,292	\$2,842,584	\$3,591,278

SEWER COLLECTION AND MAINTENANCE

Activity

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

FUND: 101

DEPARTMENT: 4000

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$390,646	\$419,748	\$471,045	\$350,602
Services/Supplies	\$321,693	\$596,066	\$212,245	\$376,850
Capital Outlay	\$964,691	\$644,464	\$11,718	\$1,085,000
Contingencies	\$0	\$0	\$0	\$0
Transfers-Out Other	\$303,076	\$312,168	\$318,411	\$345,311
Total Expenses	\$1,980,105	\$1,972,446	\$1,013,419	\$2,157,762

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

SEWER TREATMENT

Activity

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

FUND: 101

DEPARTMENT: 4500

	2011-12	2012-13	2013-14	2014-15
	Actual	Actual	Trial Balance	Nov. Rev.
Expenses				
Outside Services	\$898,455	\$940,394	\$706,335	\$848,394
Total Expenses	<u>\$898,455</u>	<u>\$940,394</u>	<u>\$706,335</u>	<u>\$848,394</u>



AIRPORT (SPECIAL AVIATION FUND)

Activity

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

FUND: 130

DEPARTMENT: 3500

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

PUBLIC WORKS MANUFACTURING DEVELOPMENT CENTER

Activity

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

FUND: 440

DEPARTMENT: 8600

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov Rev.
Resources				
Adjust to Actuals				(\$86)
Beginning Fund Balance	\$377,785	\$175,146	\$74,061	\$45,265
Revenues				
Rental Income	\$72,000	\$72,000	\$18,000	\$0
Interest	\$1,026	\$377	\$44	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$73,026	\$72,377	\$18,044	\$0
Expenses				
Salaries/Benefits	\$1,695	\$1,908	\$2,013	\$81
Services/Supplies	\$4,244	\$16,615	\$26,077	\$45,184
Capital Outlay/Equipment	\$69,726	\$42,939	\$0	\$0
Transfers-Out	\$200,000	\$112,000	\$18,664	\$0
Total Expenses	\$275,665	\$173,462	\$46,754	\$45,265
Ending Fund Balance	\$175,146	\$74,061	\$45,351	\$0

TECHNOLOGY FEE FUND

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

FUND: 116

DEPARTMENT: 7660

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

STREETS DIVISION

Activity

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

FUND: 001

DEPARTMENT: 3100

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Expenses				
Salaries/Benefits	\$436,492	\$385,917	\$294,459	\$332,420
Services/Supplies	\$391,041	\$374,105	\$267,262	\$344,136
Capital Outlay	\$19,091	\$0	\$0	\$80,528
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	<u>\$846,623</u>	<u>\$760,022</u>	<u>\$561,721</u>	<u>\$757,084</u>

Revenues

Departmental Revenues	\$103,436	\$18,037	\$18,479	\$46,269
Grants	\$0	\$0	\$0	\$80,528
Transfers-In	\$785,980	\$678,153	\$426,435	\$430,933
Total Revenues	<u>\$889,416</u>	<u>\$696,190</u>	<u>\$444,914</u>	<u>\$557,730</u>



THERMALITO TRAFFIC IMPACT FEES FUND

Activity

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

FUND: 107

DEPARTMENT: 7400

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

TRAFFIC IMPACT FEES FUND

Activity

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

FUND: 108

DEPARTMENT: 7400

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

DRAINAGE IMPACT FEES FUND

Activity

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

FUND: 105

DEPARTMENT: 7400

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

DRAINAGE IMPACT FEES CITY WIDE

Activity

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

FUND: 109

DEPARTMENT: 7400

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

PARKS AND TREES DEPARTMENT

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

Budget Description	Dept. No.	2012-2013 Actual	2013 -2014 Trial Balance	2014-2015 Nov. Rev.
General Fund Expenses				
Parks and Trees Administration	5000	\$253,192	\$105,515	\$66,150
Operations	5005	\$570,274	\$572,893	\$468,214
Centennial Cultural Center	1755	\$8,533	\$4,000	\$7,400
Pioneer Museum	5010	\$4,407	\$3,071	\$4,500
Bolt Museum	5015	\$10,009	\$8,900	\$10,600
Chinese Temple	5020	Budget new FY 2015		\$31,380
Lott Home	5030	Budget new FY 2015		\$104,600
State Theater	5040	Budget new FY 2015		\$40,400
Total General Fund Expenses		\$846,416	\$694,379	\$733,245

Authorized Personnel

Position-Title	2011-12 Actual FTE	2012-13 Preliminary FTE	2013-14 Actual FTE	2014-15 Nov. Rev. FTE
Parks and Trees Department				
Director of Parks & Trees (Frozen)	1.00	1.00	0.00	0.00
Administrative (Staff) Assistant (Frozen)	1.00	1.00	0.00	0.00
Parks Maintenance Technician III	2.00	2.00	1.00	1.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Cultural Facilities Coordinator (Frozen)	1.00	1.00	0.00	0.00
Technical Director/Facility Operator - (Frozen)	1.00	1.00	0.00	0.00
Seasonal Worker (4 months)	0.00	0.00	0.00	0.33
Parks Maintenance Technician II	3.00	3.00	3.00	3.00
Parks Maintenance Technician I	1.00	1.00	1.00	1.00
Total FTE	10.00	10.00	6.00	6.33
Volunteer Hours	2675	2773	3181.5	4273

PARKS AND TREES DEPARTMENT ADMINISTRATION DIVISION

Activity

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

FUND: 001

DEPARTMENT: 5000

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

Revenues

Departmental Revenues	\$186	\$0	\$57	\$50
Lease Proceeds	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$186	\$0	\$57	\$50



**PARKS AND TREES DEPARTMENT
OPERATIONS DIVISION**

Activity

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

FUND: 001

DEPARTMENT: 5005

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

Revenues

Departmental Revenues	\$60,652	\$67,144	\$68,012	\$58,761
Transfers-In	\$15,914	\$0	\$0	\$0
Total Revenues	<u>\$76,565</u>	<u>\$67,144</u>	<u>\$68,012</u>	<u>\$58,761</u>

**PARKS AND TREES DEPARTMENT
CENTENNIAL CULTURAL CENTER**

Activity

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

FUND: 001

DEPARTMENT: 1755

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

Revenues

Departmental Revenues	\$2,312	\$148	\$160	\$160
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$2,312</u>	<u>\$148</u>	<u>\$160</u>	<u>\$160</u>

**PARKS AND TREES DEPARTMENT
PIONEER MUSEUM**

Activity

This budget accounts for the activities of the Pioneer Museum.

FUND: 001

DEPARTMENT: 5010

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

PIONEER MUSEUM FUND

Activity

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

FUND: 435
DEPARTMENT: XXX

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



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

Activity

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

**FUND: 001
DEPARTMENT: 5015**

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



PARKS AND TREES DEPARTMENT CHINESE TEMPLE

Activity

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

FUND: 001
DEPARTMENT: 5020

2014-15
August Rev.

Expenses

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

Revenues

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

Volunteer Hours 596.5



PARKS AND TREES DEPARTMENT LOTT HOME

Activity

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

FUND: 001
DEPARTMENT: 5030

2014-15
August Rev.

Expenses

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

Revenues

Departmental Revenues	8,340
Transfers-In	0
Total Revenues	8,340

Volunteer Hours 495



**PARKS AND TREES DEPARTMENT
STATE THEATER**

Activity

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

**FUND: 001
DEPARTMENT: 5040**

**2014-15
August Rev.**

Expenses

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

Revenues

Departmental Revenues	\$10,400
Transfers-In	\$0
Total Revenues	\$10,400

Volunteer Hours	TBD
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PARK DEVELOPMENT FEES FUND

Activity

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

FUND: 106

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adj for Actuals				\$1,925
Beginning Fund Balance	\$96,014	\$91,374	\$91,623	\$104,213
Revenues				
Impact Fees/ Permits	\$38,559	\$0	\$12,913	\$17,071
Interest	\$362	\$249	\$157	\$120
2000 Park Bond Act	\$0	\$0	\$0	\$0
Total Revenues	\$38,922	\$249	\$13,070	\$17,191
Expenses				
Services & Supplies	\$0	\$0	\$2,405	\$20,802
Capital Projects/Assets	\$0	\$0	\$0	\$57,635
Transfers Out	\$43,562	\$0	\$0	\$0
Total Expenses	\$43,562	\$0	\$2,405	\$78,437
 Ending Fund Balance	 \$91,374	 \$91,623	 \$102,288	 \$42,967

VEHICLE MAINTENANCE FUND

Activity

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

FUND: 540

DEPARTMENT: 3800

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjustment to Actuals				(\$56,813)
Beginning Working Capital Balance	\$63,224	\$18,101	\$2,722	(\$73,099)
Revenues				
Vehicle Maint. Internal Fees	\$463,525	\$0	\$0	\$0
Reimbursements	\$0	\$0	\$0	\$0
Other	\$4,975	\$6,612	\$5,438	\$5,675
Transfers-In	\$0	\$469,319	\$427,598	\$595,044
Total Revenues	<u>\$468,499</u>	<u>\$475,931</u>	<u>\$433,036</u>	<u>\$600,719</u>
Expenses				
Salaries/Benefits	\$149,110	\$145,899	\$153,001	\$156,451
Service/Supplies	\$352,802	\$345,411	\$299,043	\$371,169
Capital Outlay	\$11,710	\$0	\$0	\$0
Total Expenses	<u>\$513,622</u>	<u>\$491,310</u>	<u>\$452,044</u>	<u>\$527,620</u>
Ending Working Capital Balance	\$18,101	\$2,722	(\$16,286)	(\$0)

GAS TAX REGIONAL SURFACE TRANSPORTATION PROGRAM

Activity

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

FUND: 112

DEPARTMENT: 7400

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

LOCAL TRANSPORTATION FUND

Activity

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

FUND: 111

DEPARTMENT: 7600

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

SPECIAL GAS TAX FUND

Activity

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

FUND: 120

DEPARTMENT: 7400

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted
Resources				
Adjust to Actual			-11,582	
Beginning Fund Balance	\$39,753	\$27,274	-\$897	\$17,372
Revenues				
Gas Tax Revenues	\$105,939	\$114,667	\$113,500	\$96,100
Interest Income	\$295	\$19	\$0	\$0
Total Revenues	\$106,235	\$114,686	\$113,500	\$96,100
Expenses				
Services/Supplies	\$355	\$333	\$130	\$300
Capital Outlay	\$0	\$0	\$0	\$0
Transfers-Out	\$118,359	\$130,942	\$95,100	\$113,000
Total Expenses	\$118,714	\$131,275	\$95,230	\$113,300
 Ending Fund Balance	 \$27,274	 \$10,685	 \$17,372	 \$173

SPECIAL GAS TAX FUND

Activity

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

FUND: 125

DEPARTMENT: 7400

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

SPECIAL GAS TAX FUND

Activity

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

FUND: 127

DEPARTMENT: 7400

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

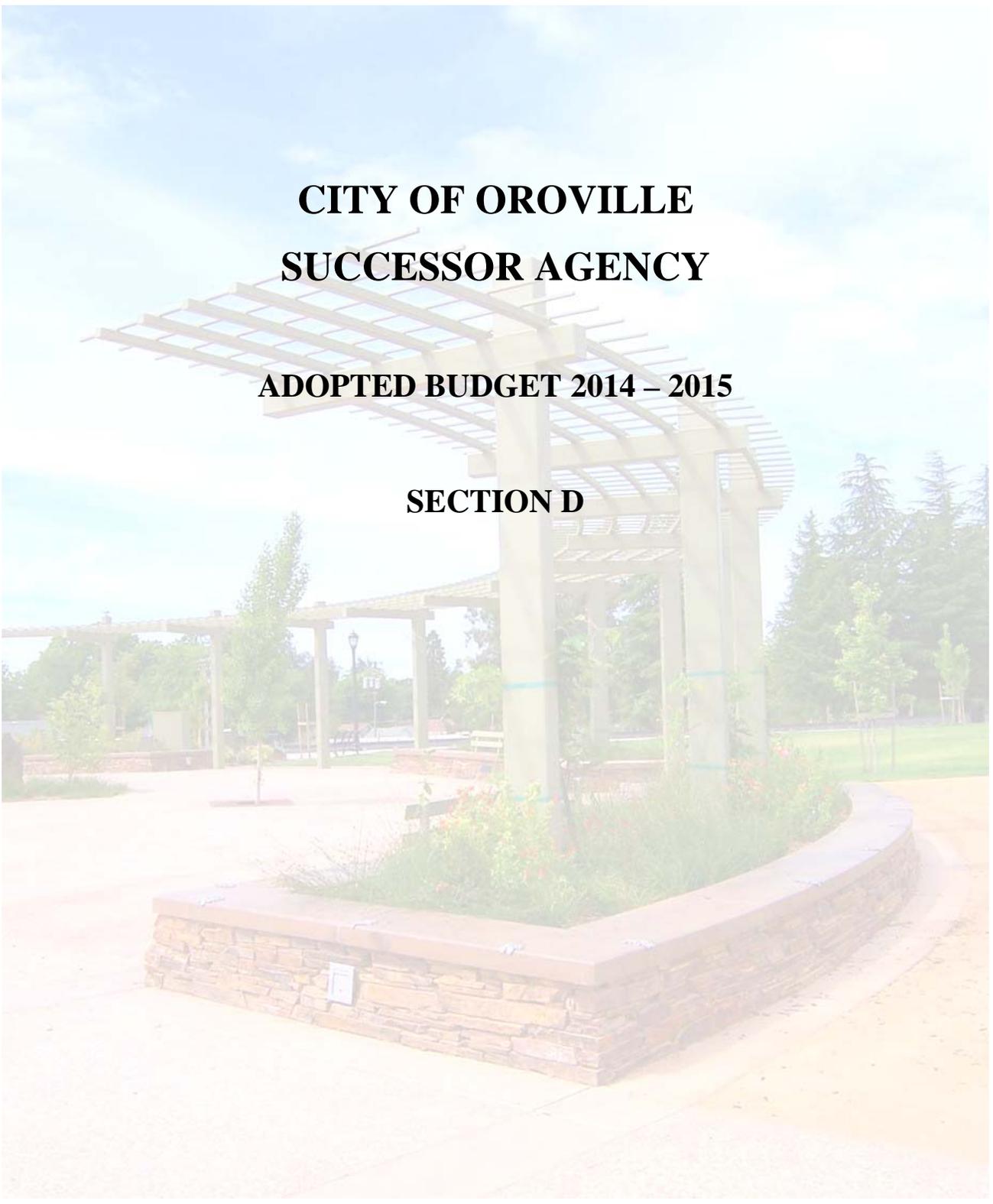
RECYCLING FUND

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

FUND: 119

DEPARTMENT: 1995

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actuals				\$4,564
Beginning Fund Balance	\$84,399	\$88,056	\$86,210	\$68,869
Revenues				
Grants	\$0	\$5,000	\$3,456	\$9,250
Interest Income	\$288	\$242	\$130	\$50
Fees	\$13,218	\$9,502	\$12,948	\$11,889
Other	\$0	\$0	\$10	\$0
Total Revenues	\$13,507	\$14,744	\$16,544	\$21,189
Expenses				
Services/Supplies	\$0	\$2,194	\$0	\$8,476
Capital Outlay	\$4,943	\$0	\$15,858	\$15,000
Transfers-Out	\$4,907	\$14,396	\$22,592	\$23,593
Total Expenses	\$9,850	\$16,590	\$38,450	\$47,069
 Ending Fund Balance	 \$88,056	 \$86,210	 \$64,304	 \$42,989



**CITY OF OROVILLE
SUCCESSOR AGENCY**

ADOPTED BUDGET 2014 – 2015

SECTION D

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

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

FUND: 198

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

CITY OF OROVILLE SUCCESSOR AGENCY

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

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

ENTERPRISE ZONE

Activity

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

FUND: 198

DEPARTMENT: 9150

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

RDA DEBT SERVICE FUND 198

Activity

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

FUND: 198

DEPARTMENT: 9200

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

2004 BOND FUNDED PROJECTS

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

FUND: 395

DEPARTMENT: ALL

	2011-12 Actual	2012-13 Expected	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$2,847,365	\$2,735,097	\$2,742,019	\$2,744,997
Revenues				
Bond Proceeds	\$0	\$0	\$0	\$0
State Grants	\$0	\$0	\$0	\$0
Interest Income	\$7,975	\$6,922	\$2,978	\$2,980
Other	\$0	\$0	\$0	\$0
Total Revenues	\$7,975	\$6,922	\$2,978	\$2,980
Expenses				
Street & Other Projects (9601)	\$201	\$0	\$0	\$0
Drainage Project (9604)	\$0	\$0	\$0	\$0
Building Facility Project (9605)	\$42	\$0	\$0	\$0
Parks Facilities (9607)	\$120,000	\$0	\$0	\$0
Total Expenses	\$120,243	\$0	\$0	\$0
 Ending Fund Balance	 \$2,735,097	 \$2,742,019	 \$2,744,997	 \$2,747,977

RDA 2002 BOND PROJECTS

Activity

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

FUND: 396

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

RDA CAPITAL PROJECTS

Activity

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

FUND: 397

Resources

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

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

Expenses

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

Ending Fund Balance			\$277,950	\$277,950
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RDA HOUSING

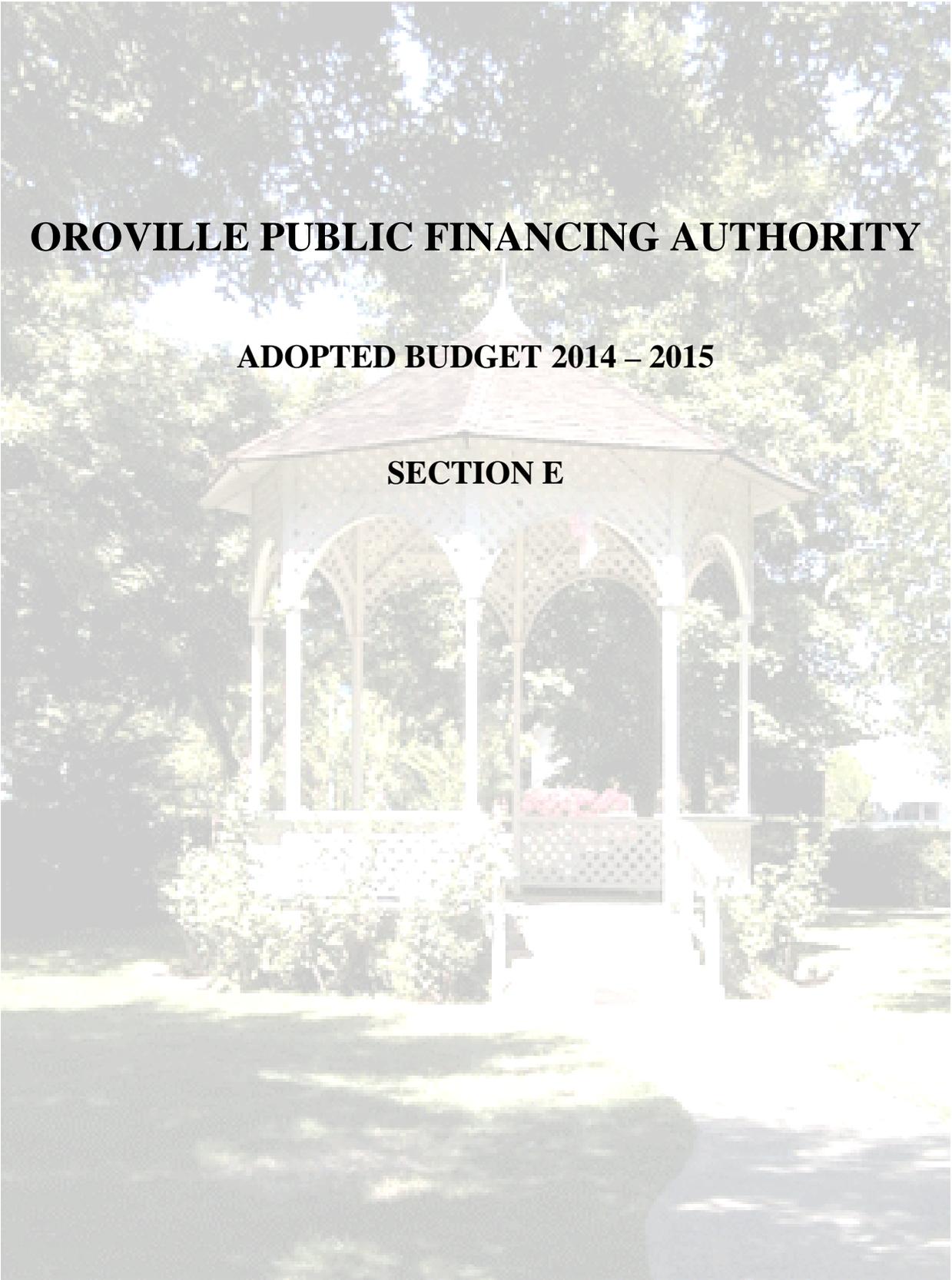
Activity

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

FUND: 199

DEPARTMENT: 9100

	2011-12 Actual	2012-13 Expected	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance				(\$171,507)
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	\$240	\$0
Transfer-In	\$0	\$0	\$0	\$0
Total Revenues	\$1,165,719	\$0	\$240	\$0
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	\$404,929	\$0
Total Expenses	\$2,541,109	\$2,254,267	\$404,929	\$0
Ending Fund Balance				(\$171,507)



OROVILLE PUBLIC FINANCING AUTHORITY

ADOPTED BUDGET 2014 – 2015

SECTION E

OPFA REDEMPTION FUND

Activity

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

FUND: 280

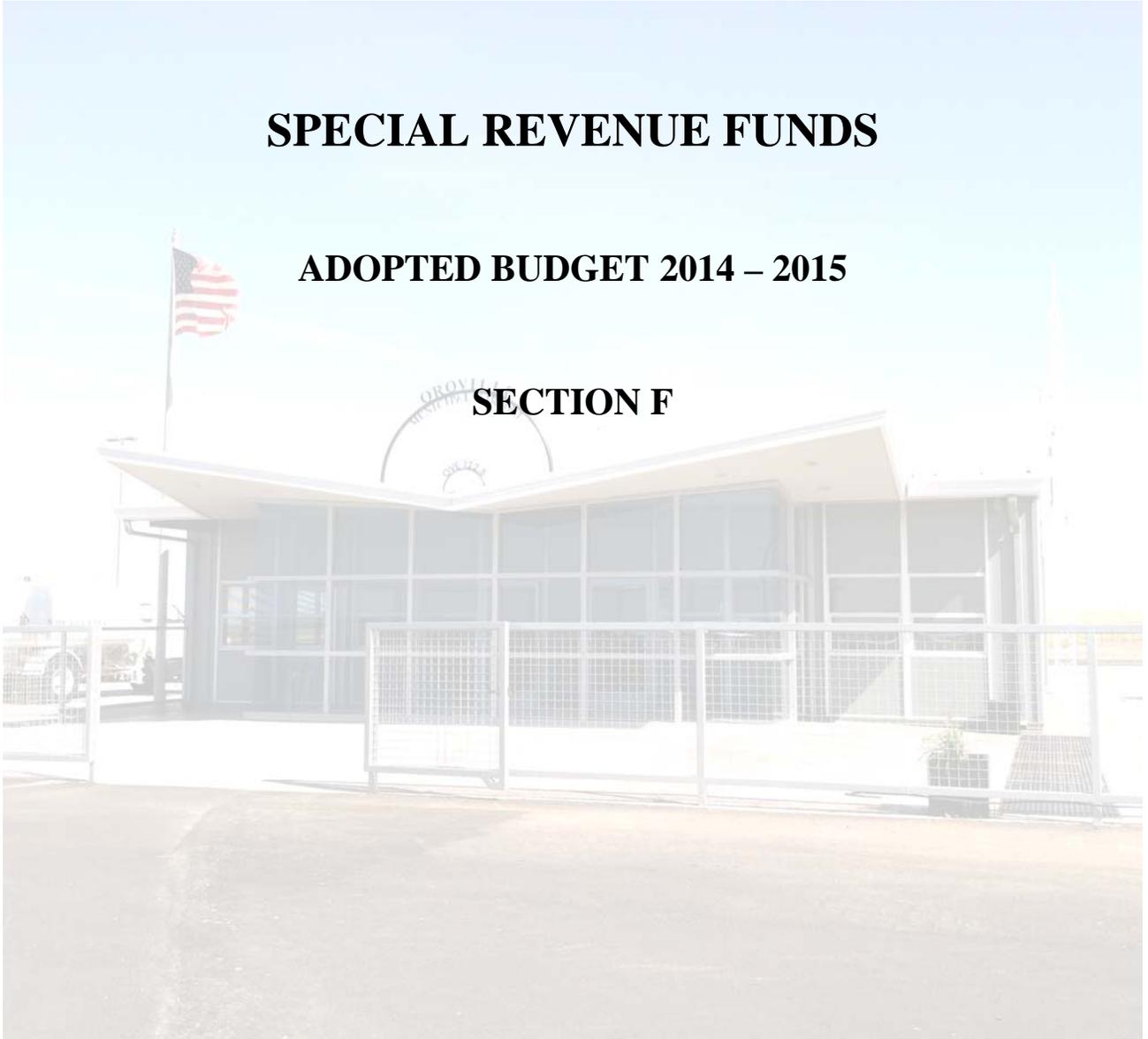
DEPARTMENT: 1810

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

SPECIAL REVENUE FUNDS

ADOPTED BUDGET 2014 – 2015

SECTION F



OAD 1993-1 DEBT SERVICE FUND

Activity

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

FUND: 276

DEPARTMENT: 6760

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

SUMMARY OF THE MAINTENANCE DISTRICTS

Activity

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

FUND: 184

DEPARTMENT: 1701-1715

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

GRANDVIEW ESTATES MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1701

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

THE BUTTES MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1702

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

DEER CREEK MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1703

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

CALLE VISTA MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1704

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

CHEROKEE ESTATES MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1705

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

SHERWOOD ESTATES MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1706

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

GRAYHAWK ESTATES MAINTENANCE DISTRICT

Activity

The District maintains the landscaping and lighting at Grayhawk Subdivision.

FUND: 184

DEPARTMENT: 1707

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

CHEROKEE ESTATES PHASE II MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1708

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

LINKSIDE I MAINTENANCE DISTRICT

Activity

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

FUND: 184

DEPARTMENT: 1709

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

FOOTHILL LANDSCAPE/LIGHTING MAINT. DIST.

Activity

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

FUND: 184

DEPARTMENT: 1710

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

MISSION OLIVE LANDSCAPE/LIGHTING MAINT DIST.

Activity

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

FUND: 184

DEPARTMENT: 1713

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

VISTA DEL ORO LANDSCAPE/LIGHTING MAINT. DIST.

Activity

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

FUND: 184

DEPARTMENT: 1712

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

CALLE VISTA II LANDSCAPE/LIGHTING MAINT. DIST.

Activity

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

FUND: 184

DEPARTMENT: 1711

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

MARTIN RANCH SUBDIVISION LLMD

Activity

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

FUND: 184

DEPARTMENT: 1714

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

J RICHTER SUBDIVISION (LA CRESENTA) LLMD

Activity

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

FUND: 184

DEPARTMENT: 1715

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

FEATHER RIVER BLUFFS

Activity

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

FUND: 184

DEPARTMENT: 1716

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

ACACIA ESTATES

Activity

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

FUND: 184

DEPARTMENT: 1717

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

BENEFIT ASSESSMENT DISTRICTS

Activity

To record revenues and expenditures for the Benefit Assessment Districts.

FUND: 185

DEPARTMENT: 1850-1857

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

LINKSIDE I BENEFIT ASSESSMENT DISTRICT

Activity

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

FUND: 185

DEPARTMENT: 1850

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

FOOTHILL ESTATES BENEFIT ASSESSMENT DISTRICT

Activity

To record revenues and expenditures for Foothill Benefit Assessment District.

FUND: 185

DEPARTMENT: 1851

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

CALLE VISTA II BENEFIT ASSESSMENT DISTRICT

Activity

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

FUND: 185

DEPARTMENT: 1852

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

VISTA DEL ORO BENEFIT ASSESSMENT DISTRICT

Activity

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

FUND: 185

DEPARTMENT: 1853

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

MISSION OLIVE BENEFIT ASSESSMENT DISTRICT

Activity

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

FUND: 185

DEPARTMENT: 1854

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

MARTIN RANCH SUBDIVISION BAD

Activity

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

FUND: 185

DEPARTMENT: 1855

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

J RICHTER SUBDIVISION (LA CRESENTA) BAD

Activity

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

FUND: 185

DEPARTMENT: 1856

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

ACACIA ESTATES

Activity

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

FUND: 185

DEPARTMENT: 1857

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

WESTSIDE PUBLIC SAFETY FACILITY 2006-1

Activity

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

FUND: 186

DEPARTMENT: 1903

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

PUBLIC SAFETY SERVICES 2006-2

Activity

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

FUND: 187

DEPARTMENT: 1953

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

SUPPLEMENTAL BENEFITS FUND

Activity

To record revenues and expenditures for the Supplemental Benefit Fund.

FUND: 190

DEPARTMENT: 9920

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

ANNEXATION FUND

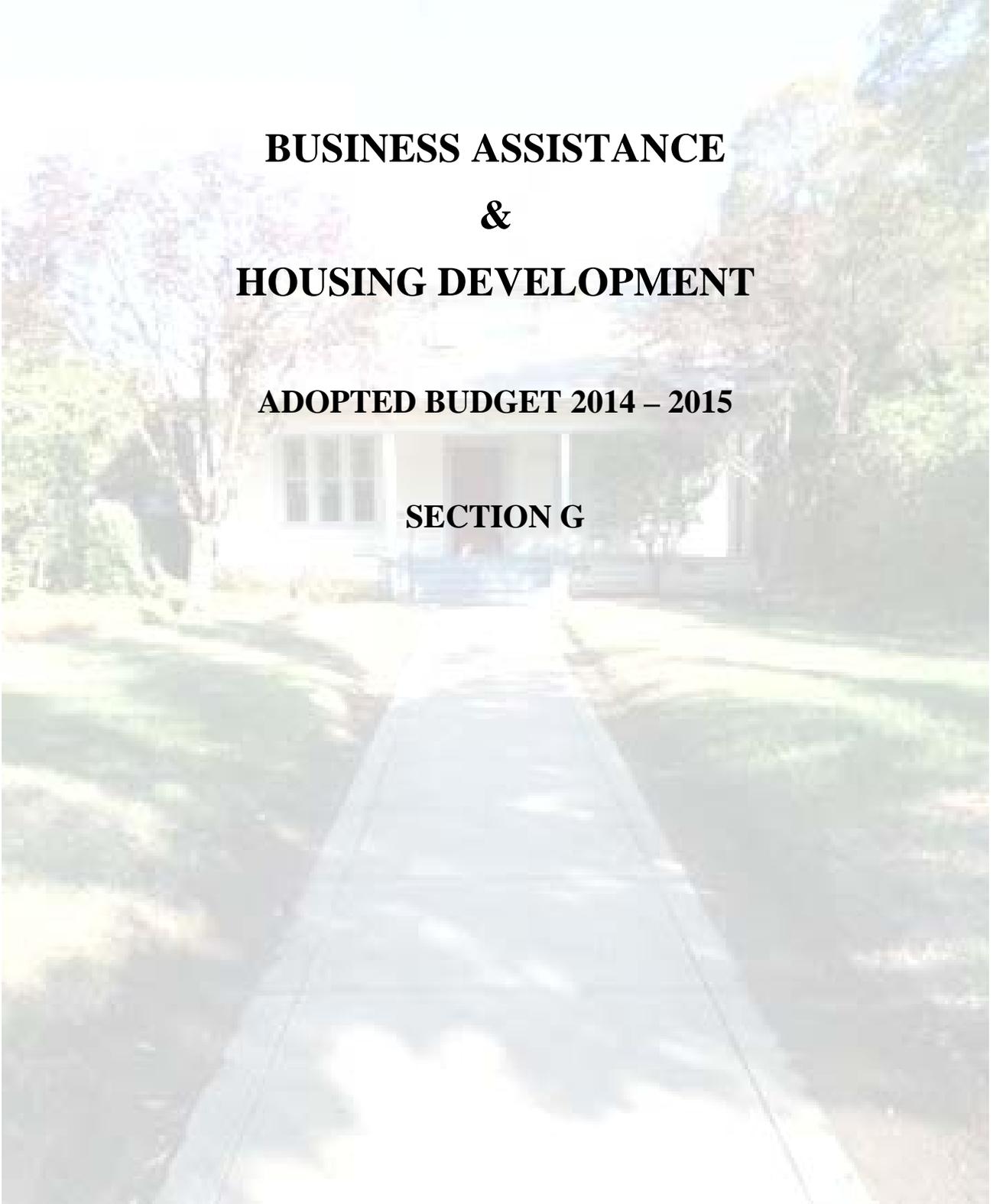
Activity

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

FUND: 710

DEPARTMENT: 7015

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$131,947	\$44,807	\$37,323	\$37,384
Revenues				
Interest Income	\$348	\$113	\$61	\$40
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	\$348	\$113	\$61	\$40
Expenses				
Services/Supplies	\$87,487	\$7,597	\$0	\$37,424
Transfers	\$0	\$0	\$0	\$0
Total Expenses	\$87,487	\$7,597	\$0	\$37,424
Ending Fund Balance	\$44,807	\$37,323	\$37,384	\$0



**BUSINESS ASSISTANCE
&
HOUSING DEVELOPMENT**

ADOPTED BUDGET 2014 – 2015

SECTION G

BUSINESS ASSISTANCE & HOUSING DEVELOPMENT

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

Budget Description	Fund No.	2012-13 Actual	2013-14 Projected	2014-15 Nov. Rev.
Budgets				
Housing Administration	140	\$617,646	\$546,740	\$619,804
Housing Program Fund	141	\$286,573	\$485,863	\$646,500
First Time Home Buyers	149	\$2,420,133	\$514,883	\$1,011,168
CDBG Community Development	150	\$1,863,735	\$1,662,877	\$4,872,505
CDBG Economic Development	151	\$569,214	\$715,358	\$169,943
RDA Housing Set-Aside	199	\$2,260,459	\$404,929	\$0
CDBG/Housing Rehabilitation/ED RLF	450	\$408,600	\$38,645	\$167,800
Economic Development RLF	451	\$15,522	\$16,099	\$3,630
CDBG Housing Revolving Loan	452	\$0	\$0	\$0
Micro Enterprise Revolving Loan	453	\$0	\$1,131,439	\$1,577,907
Cal Home Revolving Loan Fund	454	\$0	\$2	\$122,325
Home Revolving Loan	455	\$7,514	\$244,797	\$0
Housing Rehab. Assistance	456	\$0	\$0	\$0
Public Facility RLF	457	\$1,223,255	\$0	\$0
City Revolving Loan	460	\$10,025	\$110,400	\$134,543
Total Budgets Managed by Director of Business Assistance/Housing Dev.		\$9,682,676	\$5,872,032	\$9,326,125

Positions	2012-13	2013-14	2014-15
Director of Business Asst. & Housing Dev. (Frozen)	1.00	1.00	0.00
Management Analyst III	1.00	1.00	1.00
Administrative/Program Analyst II (Frozen)	2.00	0.00	0.00
Program Analyst I	1.00	1.00	1.00
Enterprise Zone Business Assistance Coordinator (/ED Coord.)	1.00	1.00	1.00
Administrative Assistant (Frozen)	1.00	0.00	0.00
Code Enforcement Staff Assistant (Moved to Planning and Comm. Dev.)	1.00	1.00	0.00
Housing Dev./Bldg Maint. Supervisor (frozen)	1.00	1.00	0.00
Building Maintenance Tech. II	1.00	1.00	1.00
Code and Construction Compliance Specialist	0.00	0.00	1.00
Code Enforcement Specialist (Moved to Planning and Comm. Dev.)	1.00	1.00	0.00
Total	11.00	8.00	5.00

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	2012-13	2013-14	2014-15
	Actual	Actual	Projected	Nov. Rev.
Resources				
Adjust to Actual			\$5,857	
Beginning Fund Balance	\$0	\$0	\$24,663	\$7,881
Revenues				
Transfers-In	\$652,255	\$636,452	\$529,958	
Interest	\$0	\$0	\$0	\$0
Other (Grant)	\$0	\$0	\$0	\$0
Total Revenues	<u>\$652,255</u>	<u>\$636,452</u>	<u>\$529,958</u>	<u>\$0</u>
Expenses				
Salaries/Benefits	\$652,255	\$617,646	\$546,740	\$403,804
Service/Supplies	\$0	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$216,000
Total Expenses	<u>\$652,255</u>	<u>\$617,646</u>	<u>\$546,740</u>	<u>\$619,804</u>
Ending Fund Balance	\$0	\$18,806	\$7,881	(\$611,923)

CDBG ECONOMIC DEVELOPMENT LOAN FUNDS

Activity

This fund accounts for the Economic Development Block Grant Fund.

FUND: 151

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actuals				(\$245,849)
Beginning Fund Balance	\$132,433	(\$199,412)	\$182,894	(\$65,058)
 Revenues				
Grant Revenue	\$415,005	\$516,665	\$313,252	\$235,000
Loan Repayments	\$226,281	\$343,084	\$318,770	\$188,385
Other Incl. Interest	\$0	\$92,004	\$81,234	\$0
Transfers-In	\$0	(\$234)	\$0	\$0
Total Revenues	\$641,286	\$951,519	\$713,256	\$423,385
 Expenses				
Salaries and Benefits	\$0	\$353	\$0	\$0
Loans Made	\$551,299	\$135,524	\$245,000	\$128,318
Other (Loan Admin)	\$17,060	\$7,429	\$4,580	\$9,625
Capital Outlay	\$3,000	\$0	\$0	\$0
Transfers-Out	\$401,772	\$425,908	\$465,778	\$32,000
Total Expenses	\$973,131	\$569,214	\$715,358	\$169,943
 Ending Fund Balance	 (\$199,412)	 \$182,894	 \$180,792	 \$188,385

HOUSING PROGRAM FUND

Activity

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

FUND: 141

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

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

Activity

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

FUND: 150

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

**HOME
FIRST TIME HOME BUYER GRANT FUND**

Activity

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

FUND: 149

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov Rev.
Resources				
Adjust to Actuals				(\$9,903)
Beginning Fund Balance	\$675,241	\$508,627	\$627,924	\$631,980
Revenues				
Grant Revenue	\$3,240,224	\$2,373,701	\$227,731	\$379,188
Loan Repayments	\$45,897	\$35,484	\$38,570	\$1,938
Interest	\$0	\$10,308	\$7,541	\$0
Transfers-In	\$0	\$119,937	\$255,000	\$0
Total Revenues	<u>\$3,286,121</u>	<u>\$2,539,430</u>	<u>\$528,842</u>	<u>\$381,126</u>
Expenses				
Loans Made	\$3,213,648	\$2,273,034	\$415,784	\$736,507
Loan Administration	\$38,607	\$27,162	\$14,832	\$43,323
Capital Outlay	\$0	\$0	\$0	\$6,000
Transfers-Out	\$200,478	\$119,937	\$84,267	\$225,338
Total Expenses	<u>\$3,452,734</u>	<u>\$2,420,133</u>	<u>\$514,883</u>	<u>\$1,011,168</u>
Ending Fund Balance	\$508,627	\$627,924	\$641,883	\$1,938

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

Activity

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

FUND: 450

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actuals				(\$92,465)
Beginning Fund Balance	\$981,394	\$977,467	\$722,101	\$669,097
Revenues				
Interest	\$3,188	\$59,734	\$15,809	\$15,900
Loan Repayments	\$92,414	\$92,121	\$54,944	\$54,900
Other	\$5,283	\$1,379	\$0	\$0
Transfers-In	\$0	\$0	\$7,353	\$0
Total Revenues	<u>\$100,885</u>	<u>\$153,234</u>	<u>\$78,106</u>	<u>\$70,800</u>
Expenses				
Community Development Loans	\$68,000	\$325,000	\$0	\$140,250
Service/Supplies	\$17,374	\$8,600	\$3,645	\$11,050
Transfers-Out	\$19,438	\$75,000	\$35,000	\$16,500
Total Expenses	<u>\$104,812</u>	<u>\$408,600</u>	<u>\$38,645</u>	<u>\$167,800</u>
Ending Fund Balance	\$977,467	\$722,101	\$761,562	\$572,097

**CDBG ECONOMIC DEVELOPMENT
REVOLVING LOAN FUND**

Activity

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

FUND: 451

DEPARTMENT: 84XX

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

CAL HOME REVOLVING LOAN FUND

Activity

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

FUND: 454

DEPARTMENT: 8454

	2011-12 Actual	2012-13 Actual	2013-14 Trial Bal	2014-15 Nov. Rev.
Resources				
Adjust to Actuals				\$2
Beginning Fund Balance	\$103,126	\$103,503	\$103,785	\$122,325
Revenues				
Interest	\$377	\$282	\$189	\$200
Loan Repayments	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$18,351	\$0
Total Revenues	\$377	\$282	\$18,540	\$200
Expenses				
Loans Made	\$0	\$0	\$2	\$110,000
Services/Supplies	\$0	\$0	\$0	\$4,000
Transfers-Out (Admin)	\$0	\$0	\$0	\$8,325
Total Expenses	\$0	\$0	\$2	\$122,325
 Ending Fund Balance	 \$103,503	 \$103,785	 \$122,323	 \$200

HOME REVOLVING LOAN FUND

Activity

This fund accounts Program Income from Home Loans.

FUND: 455
DEPARTMENT: 8455

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

CITY REVOLVING LOAN FUND

Activity

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

FUND: 460

DEPARTMENT: 8XXX

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov Rev.
Resources				
Adjust to Actual				(\$10,832)
Beginning Fund Balance	\$266,240	\$255,736	\$250,318	\$134,543
Revenues				
Interest	\$922	\$4,607	\$337	\$170
Loan Repayments	(\$1,426)	\$0	\$5,120	\$0
Total Revenues	(\$504)	\$4,607	\$5,457	\$170
Expenses				
Services/Supplies	\$0	\$25	\$1,875	\$14,543
Loans Made	\$0	\$0	\$0	\$110,000
Capital Outlay	\$0	\$0	\$0	\$10,000
Transfers-Out	\$10,000	\$10,000	\$108,525	\$0
Total Expenses	\$10,000	\$10,025	\$110,400	\$134,543
 Ending Fund Balance	 \$255,736	 \$250,318	 \$145,375	 \$170

HOUSING REHAB. ASSISTANCE

Activity

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

FUND: 457

DEPARTMENT: 8457

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

RURAL BUSINESS RLF

Activity

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

FUND: 458

	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources		
Beginning Fund Balance	\$0	\$0
Revenues		
Interest	\$0	\$0
Sale of Property	\$0	\$0
Loan Repayments/Payoffs	\$0	\$0
Transfers-In	\$0	\$51,412
Total Revenues	\$0	\$51,412
Expenses		
Operating and Loans Made	\$0	\$45,658
Transfers-Out (Admin)	\$0	\$5,754
Total Expenses	\$0	\$51,412
Ending Fund Balance	\$0	\$0

RDA REVOLVING LOAN FUND

Activity

This fund accounts for RDA Revolving Loan Fund.

FUND: 498

DEPARTMENT: 8448

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

RDA HOUSING SET-ASIDE

Activity

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

FUND: 199

DEPARTMENT: 9100/9101

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
Resources				
Beginning Fund Balance	\$3,662,735	\$2,260,459	\$0	(\$404,689)
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	\$240	\$0
Transfer-In	\$18,240	\$0	\$0	\$0
Total Revenues	\$1,199,863	\$0	\$240	\$0
Expenses				
Salaries/Benefits	\$34,433	\$0	\$0	\$0
Service/Supplies	\$128,316	\$2,062,586	\$0	\$0
Loans Made	\$1,317,424	\$0	\$0	\$0
Capital Outlay	\$29,643	\$0	\$0	\$0
Capital Outlay/Buildings/Land	\$0	\$0	\$0	\$0
Capital Outlay Sidewalks/Paygrd Eq.	\$0	\$0	\$0	\$0
Transfers-Out/Matches	\$0	\$0	\$0	\$0
Transfers-Out/Admin.	\$11,001	\$47,873	\$0	\$0
Transfers-Out	\$1,081,322	\$150,000	\$404,929	\$0
Total Expenses	\$2,602,139	\$2,260,459	\$404,929	\$0
Ending Fund Balance	\$2,260,459	\$0	(\$404,689)	(\$404,689)

RDA HOUSING BLIGHT

Activity

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

FUND: 199

DEPARTMENT: 9101

	2011-12 Actual	2012-13 Expected	2013-14 Adopted	2014-15 Adopted
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	\$34,144	\$0	\$0	\$0
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	\$61,030	\$6,192	\$0	\$0

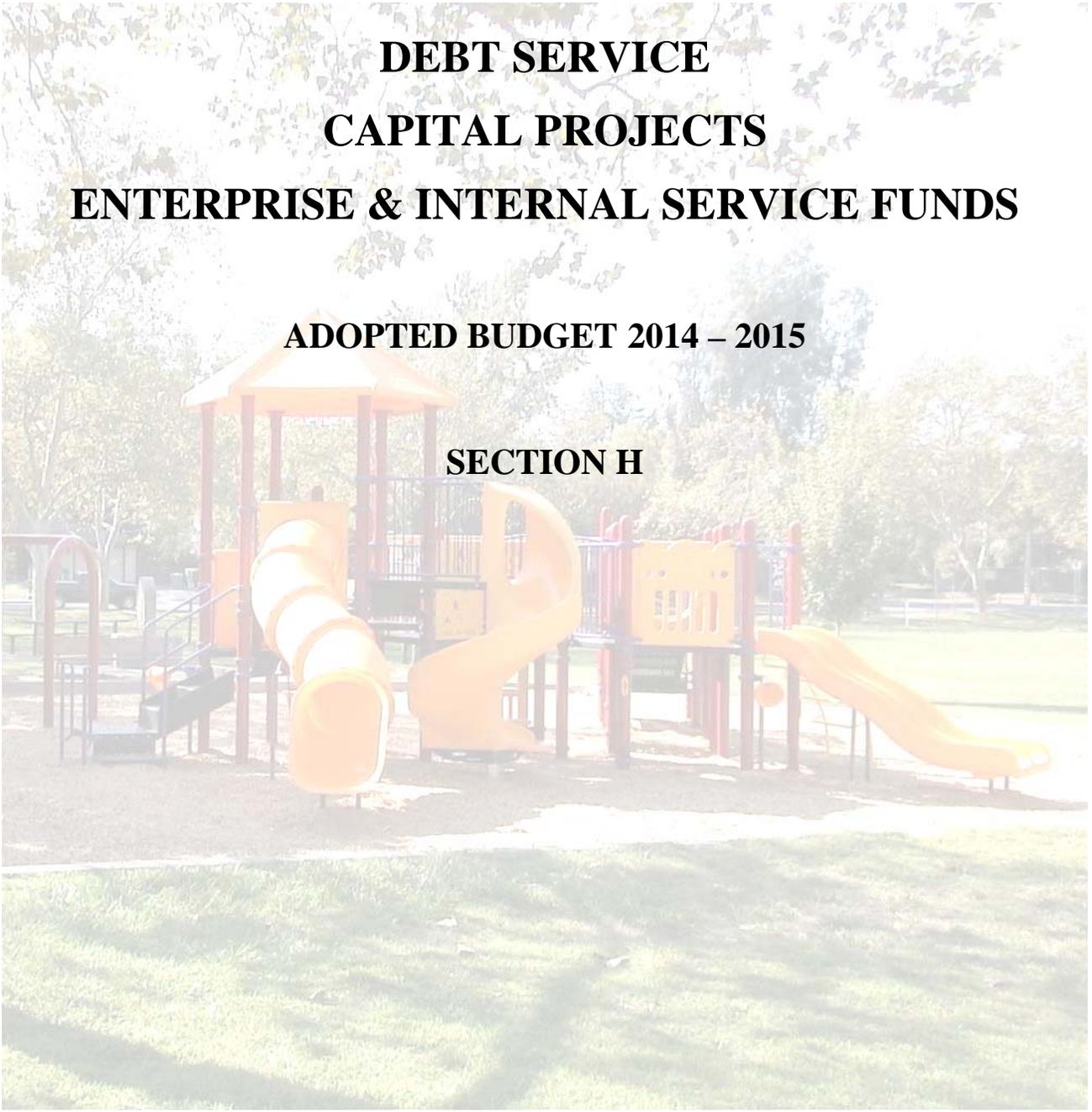
Program Income Housing Account

Activity

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

FUND: 453

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actuals				\$359
Beginning Fund Balance	\$0	\$0	\$1,425,195	\$1,077,907
Revenues				
Interest	\$0	\$2,649	\$5,633	\$5,650
Loan Repayments	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$1,422,546	\$778,159	\$1,062,387
Total Revenues	<u>\$0</u>	<u>\$1,425,195</u>	<u>\$783,792</u>	<u>\$1,068,037</u>
Expenses				
Salaries and Benefits				\$72,200
Loans Made	\$0	\$0	\$36,770	\$1,115,090
Services/Supplies	\$0	\$0	\$7,465	\$174,617
Transfers-Out (Admin)	\$0	\$0	\$1,087,204	\$216,000
Total Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$1,131,439</u>	<u>\$1,577,907</u>
Ending Fund Balance	\$0	\$1,425,195	\$1,077,548	\$568,037



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

ADOPTED BUDGET 2014 – 2015

SECTION H

74 SEWER BONDS

Activity

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

FUND: 210

DEPARTMENT: 6020

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

CITY DEBT SERVICE FUND

Activity

To account for activities related to paying the Debt Service on several City leases and the PERS Pension Bond. This fund is also houses the employee computer loan program.

FUND: 230
DEPARTMENT: 7799

	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 August Rev.
Resources				
Beginning Fund Balance	\$112,334	(\$92,973)	(\$194,618)	(\$249,102)
Revenues				
PERS Bond Repayment	\$506,496	\$547,095	\$573,957	\$574,000
Transfers-In	\$30,000	\$70,000	\$68,000	\$65,000
Total Revenues	\$536,496	\$617,095	\$641,957	\$639,000
Expenses				
Employee Computer Loan Program				\$4,000
Principal/Interest/Fees	\$741,803	\$718,740	\$696,441	\$727,429
Transfer-Out	\$0	\$0	\$0	\$0
Total Expenses	\$741,803	\$718,740	\$696,441	\$727,429
Ending Fund Balance	(\$92,973)	(\$194,618)	(\$249,102)	(\$337,531)
DETAIL OF LEASES:				
Equipment Lease (5yrs last year 2012/13)	\$94,952	\$38,543	\$0	\$0
USDA Loan (25yrs)	\$34,435	\$44,873	\$44,764	\$44,695
Bond (17yrs)	\$608,199	\$631,914	\$646,950	\$675,342
Totals	\$737,586	\$715,330	\$691,714	\$720,037

EQUIPMENT REPLACEMENT FUND

Activity

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

FUND: 305

DEPARTMENT: 7700-7800

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actual				(\$35,838)
Beginning Fund Balance	\$851,388	\$539,546	\$450,846	\$361,905
 Revenues				
Interest	\$4,162	\$2,131	\$546	\$0
Grant Police Equip.	\$0	\$0	\$0	\$0
Transfers-In	\$19,000	\$19,000	\$19,000	\$0
Other Revenues	\$40,005	\$11,489	\$9,845	\$0
Total Revenues	\$63,166	\$32,620	\$29,391	\$0
 Expenses				
Loans Made	\$12,762	\$13,728	\$2,126	\$0
Capital Outlay -	\$0	\$36,216	\$1,808	\$0
Other	\$0	\$0	\$226	\$0
Capital Outlay - Police Equip.	\$188,229	\$0	\$0	\$0
Capital Outlay - Police Vehicles	\$84,999	\$0	\$0	\$0
Capital Outlay - Admin.	\$17,129	\$0	\$0	\$0
Capital Outlay - Non Dept.	\$16,302	\$0	\$0	\$0
Capital Outlay - Fire Equipment	\$35,588	\$0	\$15,334	\$0
Transfers-Out-City Debit Service Fund	\$20,000	\$71,376	\$63,000	\$361,905
Total Expenses	\$375,009	\$121,320	\$82,494	\$361,905
 Ending Fund Balance	 \$539,546	 \$450,846	 \$397,743	 \$0

**NEW CAPITAL EQUIPMENT/
SMALL PROJECTS FUND**

Activity

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

FUND: 306

DEPARTMENT: 7850-57

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$35,658	\$28,641	\$28,641	\$28,655
Revenues				
Interest	\$43	\$0	\$13	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$43</u>	<u>\$0</u>	<u>\$13</u>	<u>\$0</u>
Expenses				
Capital Outlay (Equip. & Sm Projects)	\$6,973	\$0	\$0	\$0
Transfers-Out	\$87	\$0	\$0	\$28,655
Total Expenses	<u>\$7,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,655</u>
Ending Fund Balance	\$28,641	\$28,641	\$28,654	(\$0)

CAPITAL PROJECTS FUND

Activity

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

FUND: 307

DEPARTMENT: XXXX

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to actuals				\$378
Beginning Fund Balance	\$95,868	\$407,534	\$447,037	\$455,883
Revenues				
Federal Grants	\$416,283	\$171,210	\$30,230	\$0
State Grants	\$0	\$0	\$26,468	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Other Donation	\$0	\$0	\$0	\$0
Transfers-In	\$0	\$0	\$0	\$0
Total Revenues	<u>\$416,283</u>	<u>\$171,210</u>	<u>\$56,698</u>	<u>\$0</u>
Expenses				
Services/Supplies	\$0	\$0	\$790	\$0
Capital Projects	\$101,662	\$131,707	\$47,439	\$0
Transfers-Out	\$2,956	\$0	\$0	\$455,883
Total Expenses	<u>\$104,618</u>	<u>\$131,707</u>	<u>\$48,229</u>	<u>\$455,883</u>
Ending Fund Balance	\$407,534	\$447,037	\$455,506	\$0

**BUILDING / FACILITIES CAPITAL
IMPROVEMENT FUND**

Activity

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

FUND: 320

DEPARTMENT: 9605

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

UNEMPLOYMENT SELF-INSURANCE FUND

Activity

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

FUND: 552

DEPARTMENT: 7352

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

VISION SERVICE SELF-INSURANCE FUND

Activity

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

FUND: 555

DEPARTMENT: 7355

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Adjust to Actual				\$1,123
Beginning Working Capital Balance	\$132,712	\$149,344	\$131,340	\$113,606
Revenues				
Interest	\$521	\$390	\$126	\$0
Self-Insurance Premiums	\$45,236	\$44,831	\$39,293	\$43,210
Other	\$0	\$0	\$0	\$0
Total Revenues	\$45,757	\$45,221	\$39,419	\$43,210
Expenses				
Other			\$226	\$0
Claims Expense	\$29,126	\$28,910	\$23,048	\$26,986
Transfers-Out to General Fund	\$0	\$34,315	\$35,001	\$42,454
Total Expenses	\$29,126	\$63,225	\$58,275	\$69,440
Ending Working Capital Balance	\$149,344	\$131,340	\$112,484	\$87,376

STORES REVOLVING FUND

Activity

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

FUND: 520

DEPARTMENT: 7410/7411/7412

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

STORES REVOLVING FUND OFFICE SUPPLIES

Activity

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

FUND: 520

DEPARTMENT: 7410

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

STORES REVOLVING FUND POSTAGE

Activity

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

FUND: 520

DEPARTMENT: 7411

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

STORES REVOLVING FUND COPY MACHINE OPERATIONS

Activity

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

FUND: 520

DEPARTMENT: 7412

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

CONTINGENCY FUND

Activity

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

FUND: 165

DEPARTMENT: 7420

	2011-12 Actual	2012-13 Actual	2013-14 Trial Balance	2014-15 Nov. Rev.
Resources				
Beginning Fund Balance	\$226,864	\$1,217,890	\$346,621	\$275,570
Revenues				
Other	\$0	\$0	\$0	\$0
Transfers-In	\$1,000,000	\$0	\$0	\$43,498
Total Revenues	\$1,000,000	\$0	\$0	\$43,498
Expenses				
Contingencies	\$4,877	0	\$75,000	\$0
Property Acquisition		\$871,269	-\$3,949	\$0
Equipment	\$4,098	\$0	\$0	\$0
Transfers-Out	\$0	\$0	\$0	\$0
Total Expenses	\$8,974	\$871,269	\$71,051	\$0
Ending Fund Balance	\$1,217,890	\$346,621	\$275,570	\$319,068

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

Projected Year End Balance FY 2015	\$2,704,452
Reserves	
Accrued Leave / Retiree Premium Reserve	\$247,572
General Liability Reserve	\$60,500
Capital Asset Reserve	\$834,712
Unassigned Reserve	\$800,000
Fee Waiver Reserve	\$13,000
Reserve for Encumbrances	\$ 250,000
Reserve for Petty Cash	\$ 1,300
Reserve for Future Payrolls	\$ 56,875
Reserve for Chinese Temple	\$ 28,687
Fire Staffing Reserve	\$ 318,614
Short Term Loans to Other Funds	\$ -
Reserve for L/T Acct. Receiv.	\$ -
Subtotal Reserves	\$2,611,260
 Undesignated Fund Balance	 \$93,192

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

Fund	Account #	Transfer-In	Transfer-Out	General Fund
Special Aviation Fund	440-9000-8600		\$14,977	
Sewer Fund	101-4959-4000	\$14,977		
Community Promotions	100-4959-7000	\$51,000		
General Fund	001-9000-1700		\$51,000	(\$51,000)
Tech Fee Fund	116-4959-xxxx	\$168		
Community Econ Enhancement	001-9000-1450		\$168	(\$168)
Law Enforcement Grant Fund	158-9000-7400		\$32,452	
General Fund - Police Support	001-4959-2500	\$32,452		\$32,452
Successor Agency	198-9000-9000	\$190,000		
Non Departmental	001-4959-7200		\$190,000	\$190,000
Special Aviation Fund	130-9000-3500		\$94,000	
General Fund - Cost Allocation	001-4959-7200	\$94,000		\$94,000
Supplemental Law Enforcement Services	157-9050-7400		\$138,531	
General Fund - Police Support	001-4959-2500	\$138,531		\$138,531
Public Safety Augmentation	156-9050-7400		\$142,052	
General Fund - Police Support	001-4959-2500	\$142,052		\$142,052
Fire Grants	166-9000-2010		\$0	
General Fund - Fire Support	001-4959-2000	\$0		\$0
Recycling Fund	119-9010-1995		\$7,808	
Economic Development Block Grant Fund	151-9010-8000		\$32,000	
First Time Home Buyer	149-9010-8000		\$225,338	
Housing Fund	141-9010-8910		\$230,000	
CDBG Housing Revolving Loan	450-9000-8450		\$16,500	
CALHOME Revolving	454-9000-xxxx		\$8,325	
RBEG	458-9000-xxxx		\$5,754	
Home Revolving Loan Fund	455-4959-8455		\$0	
City RLF	460-9010-8460		\$0	
CDBG Fund	150-9010-8xxx		\$951,352	
Housing Program Income Account	453-4959-8453	\$1,477,077	\$0	
Housing Administration - Salary and Admin Reimb.	140-4959-8900		\$0	
Economic Development RLF	451-9000-84xx		\$3,630	
Housing Support to General Fund	140-9xxx-xxxx		\$216,000	
General Fund From Housing Support	001-4959-7200	\$219,630		\$219,630
Sewer Fund	101-9000-4000		\$345,311	
General Fund - Cost Allocation	001-4959-7200	\$147,311		\$147,311
General Fund - Planning and Dev Services	001-4959-1600	\$95,000		\$95,000
General Fund Public Works	001-4959-3000	\$103,000		\$103,000
Gas Tax 120	120-9000-7400		\$113,000	
Gas Tax 125	125-9000-7400		\$75,803	
Gas Tax 127	127-9000-7400		\$242,130	
Streets	001-4959-3100	\$430,933		\$430,933
Vehicle Maintenance Fund	540-4959-3800	\$595,044		
General Fund (Var Vehicle Accounts)	001-7540-xxxx		\$595,044	(\$595,044)
OPFA	180-9000-1800		\$1,400,475	
OPFA 92 Redemption - Bond Payments	280-4959-1810	\$1,400,475		
General Fund	001-4959-1500	\$4,532		\$4,532
OAD 1993-1 Debt Service Fund	276-9000-6760		\$4,532	
Capital Projects Fund	307-9000-xxxx		\$455,883	
New Capital Equipment Small Projects Fund	306-9000-7850		\$28,655	
Equipment Replacement Fund	305-9000-7700		\$361,905	
Building Facil Capital Fund	320-9000-xxxx		\$28,384	
General Fund	001-4959-7200	\$874,827		\$874,827
Stores Revolving Fund	520-9000-xxxx		\$35,000	
General Fund	001-4959-7200	\$35,000		\$35,000
General Fund	001-4959-7200	\$56,400		\$56,400
Unemployment Fund	552-9000-7532		\$56,400	
Vision Fund	555-9000-7355		\$42,454	
General Fund	001-4959-7200	\$42,454		\$42,454
Workers Compensation	550-7300-9000		\$181,846	
General Fund Overage From Workers Comp Fund	001-4959-7200	\$181,846		\$181,846
Contingency Fund	165-4959-7420	\$43,498		
General Fund	001-4959-7200		\$43,498	(\$43,498)
Subtotal Transfers		\$6,355,229	\$6,355,230	\$2,098,257
Non Departmental		\$1,202,758		
Police		\$0	\$313,035	
Fire			\$0	
Public Works			\$533,933	
Finance			\$4,532	
Community Promotion			-\$51,000	
Planning and Development			\$95,000	
Total			\$895,500	

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

Fund:	Fund #	Beginning Fund Balance	Revenues & Sources Revenues	Expenses & Uses Expenditure	Ending Fund Balance
General Fund	001	\$2,044,013	\$13,360,309	\$12,699,870	\$2,704,452
Special Revenue Funds					
Community Promotion	100	\$22,339	\$55,848	\$55,223	\$22,964
Sewer Collections & Maintenance	101	\$3,408,335	\$3,189,099	\$3,006,157	\$3,591,278
Sewer Connection Fund	104	\$861,306	\$40,500	\$100	\$901,705
Drainage Impact Fees	105	\$494,577	\$2,470	\$200,000	\$297,047
Parks Development Fees	106	\$104,213	\$17,191	\$78,437	\$42,967
Pioneer Musuem	435	\$100,999	\$0	\$0	\$100,999
Thermalito Traffic Impact Fees	107	\$149,962	\$200	\$2,000	\$148,162
Traffic Impact Fees	108	\$784,372	\$108,610	\$25,500	\$867,481
Drainage Impact Fees City Wide	109	\$506,348	\$29,440	\$5,600	\$530,189
Local Transportation	111	\$41,476	\$50	\$0	\$41,526
Gas Tax RSTP Fund	112	\$754,091	\$54,182	\$464,000	\$344,273
Canine Donations	113	\$4,400	\$8,800	\$8,500	\$4,700
Technology Fee Fund	116	\$22,904	\$35,198	\$37,200	\$20,901
Recycling Fund	119	\$68,869	\$21,189	\$47,069	\$42,989
Special Gas Tax	120	\$17,372	\$96,100	\$113,300	\$173
Special Gas Tax	125	\$11,963	\$64,210	\$76,173	\$0
Special Gas Tax	127	\$35,400	\$242,330	\$242,330	\$35,400
Airport Improvement	130	\$303,621	\$558,442	\$590,101	\$271,962
Asset Seizure	155	\$32,741	\$40	\$0	\$32,781
Public Safety Augmentation	156	\$123,739	\$101,013	\$142,052	\$82,700
Police Supplemental Law Enforcement	157	\$67,310	\$98,067	\$138,531	\$26,846
Law Enforcement Grants	158	\$117,466	\$0	\$117,466	\$0
Law Enforcement Impact Fees	159	\$55,447	\$2,771	\$40,000	\$18,218
Fire Suppression Impact Fees	163	\$21,404	\$1,857	\$20,000	\$3,261
Contingency	165	\$275,570	\$43,498	\$0	\$319,068
Grants/Fire Fund	166	\$101,923	\$318,656	\$412,790	\$7,789
General Government Dev. Impact Fees	169	(\$2,489)	\$2,789	\$0	\$300
Oroville Public Finance Authority	180	\$1,119,996	\$1,400,475	\$1,400,475	\$1,119,996
Landscape/Lighting Maintenance Districts	184	\$17,488	\$37,333	\$38,707	\$16,114
Benefit Assessment Districts	185	\$60,332	\$70	\$2,139	\$58,263
Westside Public Safety Facility 2006-1	186	\$222,303	\$35,302	\$623	\$256,983
Public Safety Services 2006-2	187	\$222,472	\$35,396	\$622	\$257,246
Supplemental Benefit Fund	190	\$267,573	\$135,021	\$357,479	\$45,115
RDA / Successor Agency	198	\$178,025	\$2,187,928	\$2,181,328	\$184,625
Manufacturing Development Center	440	\$45,265	\$0	\$45,265	\$0
Special Deposit Fund	620	\$478,238	\$0	\$0	\$478,238
RDA Revolving Loan Fund	498	\$59,574	\$25,900	\$0	\$85,474
Plan Retention Fund	705	\$19,243	\$1,949	\$10	\$21,182
Annexation	710	\$37,384	\$40	\$37,424	\$0
Subtotal		\$13,257,562	\$22,312,272	\$22,586,470	\$12,983,365

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

Fund:	Fund #	Beginning Fund Balance	Revenues & Sources Adopted	Expenses & Uses Adopted	Ending Fund Balance
Business Assistance/Housing Dev.					
Housing Administration	140	\$7,881	\$0	\$619,804	(\$611,923)
Housing Program Fund	141	\$1,205,532	\$421,892	\$646,500	\$980,924
First Time Home Buyer Grant	149	\$631,980	\$381,126	\$1,011,168	\$1,938
Community Dev. Block Grants	150	\$2,122,505	\$2,750,000	\$4,872,505	\$0
CDBG Grant	151	(\$65,058)	\$423,385	\$169,943	\$188,385
Planning Grants	160	\$44,517	\$106,190	\$111,320	\$39,387
RDA Housing Set-aside	199	(\$171,507)	\$0	\$0	(\$171,507)
Housing Rehabilitation (CDBG)	450	\$669,097	\$70,800	\$167,800	\$572,097
Economic Development (EDBG)	451	(\$5,810)	\$9,440	\$3,630	\$0
Housing Program Income	453	\$1,077,907	\$1,068,037	\$1,577,907	\$568,037
Cal Home Revolving Loan Fund	454	\$122,325	\$200	\$122,325	\$200
Home Revolving Loan Fund	455	\$45,916	\$40	\$0	\$45,956
RBEG	458	\$0	\$51,412	\$51,412	\$0
City Revolving Loan	460	\$134,543	\$170	\$134,543	\$170
Debt Service					
"74" Sewer Bonds	210	\$0	\$0	\$0	\$0
City Debt Service Fund	230	(\$249,102)	\$639,000	\$727,429	(\$337,531)
OAD 1993-1 Debt Service	276	\$118,378	\$0	\$4,532	\$113,846
OPFA Redemption Fund	280	\$13,912	\$0	\$0	\$13,912
Capital Projects					
Equipment Replacement	305	\$361,905	\$0	\$361,905	\$0
Capital Equipment	306	\$28,655	\$13	\$28,655	\$13
Capital Projects	307	\$455,883	\$0	\$455,883	\$0
Bldg/Facilities Capital Improv. Fund	320	\$28,384	\$0	\$28,384	\$0
RDA Bond Fund Projects	395	\$2,744,997	\$2,980	\$0	\$2,747,977
RDA Capital Projects Funds	396	\$360,472	\$391	\$0	\$360,863
RDA Bond Fund Projects	397	\$277,950	\$0	\$0	\$277,950
Enterprise Funds					
Local Transit Enterprise Fund	410	\$257,154	\$560,870	\$541,700	\$276,323
Internal Service Funds					
Stores Revolving	520	\$67,911	\$36,800	\$69,600	\$35,111
Vehicle Maintenance	540	(\$73,099)	\$600,719	\$527,620	(\$0)
Workers' Compensation (Self-Funded)	550	\$606,169	\$324,437	\$702,960	\$227,646
Unemployment Self-Insurance	552	\$87,527	\$31,340	\$74,608	\$44,260
Self-Insurance Vision Plan	555	\$113,606	\$43,210	\$69,440	\$87,376
Subtotal		\$11,020,531	\$7,522,453	\$13,081,573	\$5,461,411
Total		\$24,278,093	\$29,834,725	\$35,668,043	\$18,444,775

APPENDIX

ADOPTED BUDGET 2014 – 2015

SECTION I



**OROVILLE CITY COUNCIL
STAFF REPORT**

TO: MAYOR AND COUNCIL MEMBERS; CHAIRPERSONS AND COMMISSIONERS

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

RE: FINAL FISCAL YEAR 2014/2015 BUDGET

DATE: NOVEMBER 4, 2014

SUMMARY

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

DISCUSSION

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

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

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

UPDATES

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

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

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

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

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

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

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

Treasurer: Reflects stipend and projected medical insurance increase. The Treasurer has always been paid as an employee; hence the increase to the Salaries and Benefits

appropriation is not as large as for the increase for the Mayor and Council.

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

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

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

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

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

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

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

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

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

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

Expenditures reflect an overall reduction of \$103,000 from the August 12th submittal

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

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

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

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

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

Workers Compensation: The significant change in this fund is that we have had large payouts for Pre-1990 claims early this fiscal year (and at the end of last year), as was

reported in a previous Finance report. In accordance with our Reserve Policy, staff has reduced the transfer to the General Fund by \$133,350 relative to the August 12th budget. Projected revenues and fund carryover reflect trial balance income for FY 2014.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Fund Reserves: The additional \$5,232 from the Annie B Fund has been added to the Chinese Temple Reserve. Other reserves reflect the recently adopted

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

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

This amount is less than 1% of total revenues.

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

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

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

RECOMMENDATION

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

Editor's Note: *The budget was approved as submitted, except that the proposed increase in stipends for the Mayor, Council, and Treasurer was not accepted. The budget final budget in these pages reflects that there was no change in stipends approved for Fiscal Year 2014 2015. The Council directed staff to include the increase in stipends in the recommended budget for the 2015/16 Fiscal Year.*

**CITY OF OROVILLE
RESOLUTION NO. 8292**

A RESOLUTION OF THE OROVILLE CITY COUNCIL ADOPTING THE FINAL FISCAL YEAR 2014/2015 BUDGET, AS SUBMITTED ON NOVEMBER 4, 2014 WITH THE EXCLUSION OF THE PROPOSED INCREASES TO THE COUNCIL/TREASURER STIPENDS

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

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

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

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

NOES: Council Member Andoe

ABSTAIN: None

ABSENT: None



Linda L. Dahlmeier, Mayor

APPROVED AS TO FORM:



Scott E. Huber, City Attorney

ATTEST:



Randy Murphy, City Clerk