# CITY OF OAKDALE
# CITY COUNCIL
# REGULAR MEETING AGENDA

*The City of Oakdale recognizes and supports the Choose Civility program, an initiative of the Stanislaus County Office of Education.*

**City Council Chambers**
**277 North Second Avenue • Oakdale • CA 95361**

| **Tuesday, February 19, 2019** | **7:00 PM** | **City Council Chambers** |
|---|---|---|

***Welcome to your City of Oakdale City Council regular meeting.***

***Your City Council are:***
***Mayor J.R. McCarty***
***Mayor Pro Tem Cherilyn Bairos***
***Council Member Ericka Chiara***
***Council Member Richard Murdoch***
***Council Member Christopher Smith***

***Note:*** California law prohibits the City Council from taking action on any matter that is not on the posted agenda unless it is determined to be an emergency by the Council. All items will be referred to staff for follow-up and placed on a future agenda.

**1. Call to Order – 7:00 p.m.**

**2. City Council Members Present/Absent**

**3. Pledge of Allegiance**

**4. Invocation Provided by Pastor Bill Kenoyer, Redeemer Oakdale**

**5. Presentations/Acknowledgements**

None scheduled.

**6. Additions/Deletions**

**7. Public Comments**

*This is the time set aside for citizens to address the City Council on issues within the City Council's jurisdiction that are not on the posted agenda this evening. The Mayor will ask for a show of hands of those individuals 7present who wish to address the Council. Individual speakers are asked to keep spoken comments within a five-minute duration, although this time limit may be modified based on the number of people who indicate their desire to address the Council. California law prohibits the City Council from taking action on any item not appearing on the posted agenda except that Council may refer the matter to staff for follow-up or request it be placed on a future agenda.*

**8. Appointment to Boards and Commissions**

None scheduled.

**CITY OF OAKDALE**
**CITY COUNCIL**
**REGULAR MEETING AGENDA**
**Tuesday, February 19, 2019**

**Next City Council Resolution: 2019-07** **Next Ordinance: 1263**

## 9. City Council Consent Agenda

The consent agenda is comprised of Items 9.1 through 9.7. Unless there is discussion by a member of the audience/Council they may be approved in one motion.

9.1: Approve the City Council Regular Meeting Minutes of February 4, 2019.

9.2: Receive and File the Warrant List for the period of January 29, 2019 - February 7, 2019.

9.3: By Motion, Waive all Readings of Ordinances and Resolutions, except by Title.

9.4: Accept by Minute Order, the December 2018 Treasurer's Report.

9.5: Consideration of a Resolution of the City of Oakdale City Council Declaring surplus property from the Police Department's Property and Evidence Room as surplus and Authorize the release of the surplus property to the California Auction Company for sale in an upcoming auction.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Declaring surplus property from the Police Department's Property and Evidence Room as surplus and Authorize the release of the surplus property to the California Auction Company for sale in an upcoming auction.

9.6: Consideration of a Resolution of the City of Oakdale City Council Authorizing Staff to purchase a 2019 Chevrolet Malibu from Steves Chevrolet and outfit the vehicle with emergency equipment with installation by Cook's Communication in the total amount of $21,688.86 budgeted from Fund 203 to replace a 2002 Chevrolet Impala (Vehicle 416).

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Authorizing Staff to purchase a 2019 Chevrolet Malibu from Steves Chevrolet and outfit the vehicle with emergency equipment with installation by Cook's Communication in the total amount of $21,688.86 budged from Fund 203 to replace a 2002 Chevrolet Impala (Vehicle 416).

9.7: Consideration of a Resolution of the City of Oakdale City Council Authorizing a one-year contract extension to Gilton Solid Waste Management, Inc. for annual street sweeping services, including streets, parking lots and airport in the amount of $76,377.04 and authorizing a contingency amount of $3,622.96 for a grand total budget of $80,000, to be funded from Aviation Fund 657 - Contract Services, in the amount of $2,169.05 and General Fund 110 - Contract Services, in the amount of $77,830.95.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Authorizing a one-year contract extension to Gilton Solid Waste Management, Inc. for annual street sweeping services, including streets, parking lots and airport in the amount of $76,377.04 and authorizing a contingency amount of $3,622.96 for a grand total budget of $80,000, to be funded from Aviation Fund 657 - Contract Services, in the amount of $2,169.05 and General Fund 110 - Contract Services, in the amount of $77,830.95.

## 10. Public Hearings

None scheduled.

## 11. Staff Reports

11.1 Consider Accepting by Minute Order, the Fiscal Year 2017/2018 Audited Financial Statements.

Recommended Action: Accept by Minute Order, the Fiscal Year 2017/2018 Audited Financial Statements.

11.2 Consider a Resolution of the City of Oakdale Approving a Contract with Howk Systems, Inc. for the Well 9 Rehabilitation Project in the amount of $16,427.50, and Authorizing funds in the amount of $15,959.79 for materials to relocate an 8-inch Cla-Valve for a total project cost of $32,387.29 funded by the Water Capital Replacement Fund 644 (644-4169-442001).

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Awarding a contract with Howk Systems, Inc. for the Well 9 Rehabilitation Project in the amount of $16,427.50, and Authorizing funds in the amount of $15,959.79 for materials to relocate an 8-inch Cla-Valve for a total project cost of $32,387.29 funded by the Water Capital Replacement Fund 644 (644-4169-442001).

11.3 Consider a Resolution of the City of Oakdale City Council Approving a contract with United Pavement Maintenance for the North Maag Sidewalk Repair Project in the amount of $50,000.00, which includes a 10% contingency, to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001).

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Approving a contract with United Pavement Maintenance for the North Maag Sidewalk Repair Project in the amount of $50,000.00, which includes a 10% contingency, to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001).

11.4: Consideration of a Resolution of the City of Oakdale City Council Authorizing the City Manager to execute an Agreement with Alley Tree and Landscape, Inc. for the Airport Pilots Center Phase 1 Landscape Improvements Project in the amount of $7,106.40, wood mulch purchase in the amount of $1,200 from Central Valley Ag Group and a contingency in the amount of $693.60, for a grand total project budget of $9,000, to be funded from Airport Capital Projects (CP1902) Fund 659.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Authorizing the City Manager to execute an Agreement with Alley Tree and Landscape, Inc. for the Airport Pilots Center Phase 1 Landscape Improvements Project in the amount of $7,106.40, wood mulch purchase in the amount of $1,200 from Central Valley Ag Group and a contingency in the amount of $693.60, for a grand total project budget of $9,000, to be funded from Airport Capital Projects (CP1902) Fund 659.

11.5: Consideration of a Resolution of the City of Oakdale City Council Authorizing the City Manager to Negotiate Salary and Benefit Packages for Newly Hired Lateral and Promotional Management/Confidential Employees.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Authorizing the City Manager to Negotiate Salary and Benefit Packages for Newly Hired Lateral and Promotional Management/Confidential Employees.

11.6: Consideration of a Resolution of the City of Oakdale City Council Authorizing the City Manager to enter into a Fire Services Consultant Agreement.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, Authorizing the City Manager to enter into a Fire Services Consultant Agreement.

11.7: Discuss Current Fire Services Agreement with Stanislaus Consolidated Fire Protection District and Options Available to the City of Oakdale.

Recommended Action: Discuss letter received from SCFPD on February 15, 2019 and take no formal action on extending the fires services agreement until after the March 14, 2019 SCFPD financial presentation.

11.8: Consider a Resolution of the City of Oakdale City Council Approving the Fiscal Year (FY) 2018-2019 Mid-Year Budget.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-___, a Resolution of the City Council of the City of Oakdale Approving the Fiscal Year (FY) 2018-2019 Mid-Year Budget.

## 12. City Manager's Report

12.1: February 2019 Department Reports.

**13. City Council Items**

**14. Adjournment**

**The next regular meeting of the Oakdale City Council will be held Monday, March 4, 2019 at 7:00 p.m. in the City Council Chamber.**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact City Hall, 209-845-3571. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 35.102-35.104 ADA Title II).

Any documents produced by the City and distributed to a majority of the City Council regarding any item on this agenda will be made available in the City Clerk's office at City Hall located at 280 North Third Avenue, Oakdale, California.

**DECLARATION OF POSTING**
I, Julie Christel, Council Services and Legislative/Records Manager for the City of Oakdale, certify that I caused to be posted a copy of the City of Oakdale City Council Agenda for the Regular Meeting of Tuesday, February 19, 2019, at the City Council Chambers, 277 North Second Avenue, Oakdale, CA, 95361 on Friday, February 15, 2019.

Dated: February 15, 2019.

/s/ Julie Christel
Julie Christel
Deputy City Clerk
Council Services & Legislative Records Manager

# City of Oakdale
# City Council
# Draft Regular Meeting Minutes

City Council Chambers
277 North Second Avenue
Oakdale, California

**Monday, February 4, 2019** **7:00 PM** **City Council Chambers**

## 1. CALL TO ORDER:

Mayor McCarty called the meeting to order at 7:00 p.m.

## 2. COUNCIL/AGENCY MEMBERS PRESENT/ABSENT:

Present: Mayor McCarty
Council Member Bairos
Council Member Chiara
Council Member Murdoch
Council Member Smith

Staff Present: City Manager Whitemyer
City Attorney Hallinan
Finance Director Avila
Public Works Superintendent Bridgewater
Council Services Manager Julie Christel
Public Services Director Gravel
Police Chief Heller
Brian Odom, Senior Building Inspector

## 3. PLEDGE OF ALLEGIANCE:

Mayor McCarty led the pledge of allegiance.

## 4. INVOCATION:

Pastor Ron Speer of Mountain View Church provided the invocation.

## 5. PRESENTATIONS/ACKNOWLEDGEMENTS:

None scheduled.

## 6. ADDITIONS/DELETIONS:

Mayor McCarty asked whether there were any additions or deletions to the City Council agenda. City Manager Whitemyer advised there are none.

## 7. PUBLIC COMMENTS:

Public Comment opened at 7:05 p.m.

Sue Field addressed the City Council about the cancellation of Oak Valley Hospital District's WET (Water Exercise Training) program currently held at the Best Western Rama Inn's heated swimming pool. She explained why the program is of value to herself, other seniors and members of the community and asked whether the council would consider getting involved to

help find a solution that would keep this program going. Kathleen Westenburg also voiced her support for this program and urged the council to help protect this program.

Has Panchal, an Oakdale resident, also voiced his support for the program and announced he will extend the program for an additional three months until a more permanent solution can be found. Mayor McCarty agreed this was a great program and advised that the City would try to help if possible. City Manager Whitemyer thanked those who voiced their support for this program as well as Mr. Panchal for extending the program.

Brewster Burns posed questions to the City Council regarding water rates, the meter upgrade project and the frequency of Water Quality Reports. Public Services Director Jeff Gravel responded to Mr. Burns questions regarding the water meter upgrade project and City Manager Whitemyer addressed the water quality report question stating that although water quality reports go out on an annual basis, the City tests our water on a regular, weekly basis.

Dan Vigil thanked the City Council and City staff for their support with the first Veteran's Day parade. The event went really well and he is looking forward to next year's event.

Ernest Rockwell, Craig Porter and James Lee each addressed the City Council regarding the need for safety upgrades at the intersection of Hwy 120 and Stearns Road due to dangerous conditions that exist due to road configurations, high traffic levels and speeding. City Manager Whitemyer explained that the city has limited power and authority as it is a state highway, however, he will continue to meet with Cal Trans to try to work with them on this issue. Public Services Director Jeff Gravel stated that he had met with Cal Trans last week and said that issues related to Stearns Road were discussed in the meeting.

Closed public comment at 7:43 p.m.

## 8. APPOINTMENT TO BOARDS AND COMMISSIONS:

None scheduled.

## 9. CONSENT AGENDA:

Mayor McCarty asked are there any questions or requests to remove items from the Consent Agenda. No questions or requests to remove items from the Consent Agenda were requested.

**MOTION**

To approve the City of Oakdale City Council Consent Agenda Items 9.1 through 9.13 for February 4, 2019, as follows:

9.1: Approve the City Council Regular Meeting Minutes of January 22, 2019.

9.2: Receive and File the Warrant List for the period of January 17, 2019 to January 28, 2019.

9.3: By Motion, Waive all Readings of Ordinances and Resolutions, except by Title.

9.4: Accept by Minute Order, the November 2018 Treasurer's Report.

9.5: Adopt Resolution 2019-004, a Resolution of the City Council of the City of Oakdale Authorizing Staff to purchase a new 2018 Ford Interceptor from Folsom Lake Ford for $34,534.86 and outfit with emergency equipment for $21,458.11 with installation of equipment by Cook's Communications; furthermore, approve the surplus of a 2008 Ford Crown Victoria (Vehicle 404).

9.6: Approve by Minute Order, a request by Oakdale Christian Academy Association to hold an amplified music festival at Oakdale Community Park, May 4, 2019.

9.7: Reject by Minute Order, Claim for Damages submitted by Teresa Dawn Johnson.

9.8: Reject by Minute Order, Claim for Damages submitted by Cheyanne Kristine Garcia.

9.9: Reject by Minute Order, Claim for Damages submitted by Tiara Diaz.

9.10: Reject by Minute Order, Claim for Damages submitted by Sierra Kinnett.

9.11: Reject by Minute Order, Claim for Damages submitted by Taylor Kinnett.

9.12: Reject by Minute Order, Claim for Damages submitted by Bailey Kinnett.

9.13: Appoint by Motion, a City Clerk to fulfill the vacancy created by the resignation of City Clerk Teixeira, to complete the term ending in 2020.

Moved by Council Member Bairos and seconded by Council Member Smith and PASSED AND ADOPTED this 4th day of February, 2019 by the following vote:

| | | | |
|---|---|---|---|
| AYES: | COUNCIL MEMBERS: | Bairos, Smith, Chiara, Murdoch and McCarty | (5) |
| NOES: | COUNCIL MEMBERS: | None | (0) |
| ABSENT: | COUNCIL MEMBERS: | None | (0) |
| ABSTAINED: | COUNCIL MEMBERS: | None | (0) |

Motion carried 5/0 by City Council roll call vote.

## 10. PUBLIC HEARINGS:

None scheduled.

## 11. STAFF REPORTS:

11.1 Consider a Resolution of the City of Oakdale City Council Awarding a contract for the WWTP South West Drying Bed Rehabilitation Project to United Pavement Maintenance, Inc. in the amount of $168,176.12 and include a $5,000.00 contingency and $10,000.00 for inspections for a total project budget of $183,176.12 to be funded from Sewer Capital Replacement Fund 621 (CP1817).

A PowerPoint Presentation was provided.

Public Works Superintendent Bridgewater presented the staff report recommending the City Council award a contract for the WWTP South West Drying Bed Rehabilitation Project to United Pavement Maintenance, Inc. in the amount of $168,176.12 and include a $5,000.00 contingency and $10,000.00 for inspections for a total project budget of $183,176.12 to be funded from Sewer Capital Replacement Fund 621 (CP1817).

The City Council discussed with staff the project as proposed and asked questions of staff that were responded to by staff.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-005, Awarding a contract for the WWTP South West Drying Bed Rehabilitation Project to United Pavement Maintenance, Inc. in the amount of $168,176.12 and include a $5,000.00 contingency and $10,000.00 for inspections for a total project budget of $183,176.12 to be funded from Sewer Capital Replacement Fund 621 (CP1817).

Moved by Council Member Murdoch and seconded by Council Member Chiara and PASSED AND ADOPTED this 4th day of February, 2019 by the following vote:

| | | | |
|---|---|---|---|
| AYES: | COUNCIL MEMBERS: | Murdoch, Chiara, Bairos, Smith and McCarty | (5) |
| NOES: | COUNCIL MEMBERS: | None | (0) |
| ABSENT: | COUNCIL MEMBERS: | None | (0) |
| ABSTAINED: | COUNCIL MEMBERS: | None | (0) |

Motion carried 5/0 by City Council roll call vote.

11.2 Consider a Resolution of the City of Oakdale City Council consenting to allow the Public Health Officer of the County of Stanislaus to enforce and observe all orders and quarantine regulations prescribed by the Stanislaus County Health Services Agency - Public Health Division, and other regulations issued under the California Health & Safety Code; and all statutes, ordinances, regulations, and rules relating to public health, all as provided for in California Health & Safety Code Section 101375.

Recommended Action: Adopt City of Oakdale City Council Resolution 2019-006, consenting to allow the Public Health Officer of the County of Stanislaus to enforce and observe all orders and quarantine regulations prescribed by the Stanislaus County Health Services Agency - Public Health Division, and other regulations issued under the California Health & Safety Code; and all statutes, ordinances, regulations, and rules relating to public health, all as provided for in California Health & Safety Code Section 101375.

Moved by Council Member Chiara and seconded by Council Member Murdoch and PASSED AND ADOPTED this 4th day of February, 2019 by the following vote:

| | | | |
|---|---|---|---|
| AYES: | COUNCIL MEMBERS: | Chiara, Murdoch, Smith, Bairos, and McCarty | (5) |
| NOES: | COUNCIL MEMBERS: | None | (0) |
| ABSENT: | COUNCIL MEMBERS: | None | (0) |
| ABSTAINED: | COUNCIL MEMBERS: | None | (0) |

Motion carried 5/0 by City Council roll call vote.

## 12. CITY MANAGER'S REPORT:

City Manager Whitemyer updated the City Council on the City's participation in the annual Point-In-Time Count that occurs the last week of January. He thanked the Oakdale Rescue Mission for allowing the use of their facility as a headquarters for the event and Tamberly Stone and the Center for Human Services for providing volunteers to help conduct the surveys.

## 13. CITY COUNCIL REPORT

Mayor McCarty reported that LOVE Oakdale will be back this year on April 6, 2019.

## 14. ADJOURNMENT:

There being no further business, Mayor McCarty adjourned the meeting at 7:59 p.m.

ATTEST:

Julie Christel, Deputy City Clerk

APPROVED:

J.R. McCarty
Mayor

**AGENDA ITEM 9.2:**

# WARRANT LIST

City of Oakdale, CA

By Vendor Name

Payable Dates 01/29/2019 - 02/07/2019

| Post Date | Payable Number | Vendor Name | Payment Number | Account Number | Description (Item) | Post Date | Amount |
|---|---|---|---|---|---|---|---|
| **Vendor: 5555555 - *** | | | | | | | |
| 02/01/2019 | DIGIORNO, S 2/1 | * | 142880 | 110-2110-427022 | PURCHASE REIMBURSEMENT | 02/01/2019 | 36.85 |
| 02/05/2019 | WHITEMYER, B 1/24 | * | 142879 | 110-1010-416001 | TRAVEL REIMBURSEMENT | 02/05/2019 | 428.7 |
| | | | | | | **Vendor 5555555 - * Total:** | **465.55** |
| **Vendor: 9999999 - *** | | | | | | | |
| 01/30/2019 | 20916 | * | 142881 | 110-2140-427025 | SAFETY EQUIPMENT | 01/30/2019 | 155.32 |
| 01/30/2019 | SYSCO | * | 142764 | 110-202-0100 | BL REFUND - OVERPAYMENT | 01/30/2019 | 200 |
| 01/31/2019 | WIMMER, HEATHER | * | 142773 | 110-202-0100 | BL REFUND | 01/31/2019 | 59 |
| | | | | | | **Vendor 9999999 - * Total:** | **414.32** |
| **Vendor: 727 - A SIMPLE SOLUTION** | | | | | | | |
| 02/01/2019 | 283387 | A SIMPLE SOLUTION | 142777 | 622-4152-425003 | AFTER HOURS SERVICES | 02/01/2019 | 59.64 |
| 02/01/2019 | 283387 | A SIMPLE SOLUTION | 142777 | 645-4160-425003 | AFTER HOURS SERVICES | 02/01/2019 | 59.65 |
| | | | | | | **Vendor 727 - A SIMPLE SOLUTION Total:** | **119.29** |
| **Vendor: 504 - ABS DIRECT, INC.** | | | | | | | |
| 01/29/2019 | 117519 | ABS DIRECT, INC. | 142882 | 622-4153-425003 | LATE NOTICES | 01/29/2019 | 226.96 |
| 01/29/2019 | 117519 | ABS DIRECT, INC. | 142882 | 622-4153-429000 | LATE NOTICES | 01/29/2019 | 248.54 |
| 01/29/2019 | 117519 | ABS DIRECT, INC. | 142882 | 645-4161-425003 | LATE NOTICES | 01/29/2019 | 226.96 |
| 01/29/2019 | 117519 | ABS DIRECT, INC. | 142882 | 645-4161-429000 | LATE NOTICES | 01/29/2019 | 248.54 |
| | | | | | | **Vendor 504 - ABS DIRECT, INC. Total:** | **951** |
| **Vendor: 01017 - CAL LABS** | | | | | | | |
| 01/29/2019 | 117519 | CAL LABS | | 622-4153-425003 | LATE NOTICES | 01/29/2019 | 226.96 |
| 01/29/2019 | 117519 | CAL LABS | | 622-4153-429000 | LATE NOTICES | 01/29/2019 | 248.54 |
| 01/29/2019 | 117519 | CAL LABS | | 645-4161-425003 | LATE NOTICES | 01/29/2019 | 226.96 |
| 01/29/2019 | 117519 | CAL LABS | | 645-4161-429000 | LATE NOTICES | 01/29/2019 | 248.54 |
| 01/29/2019 | 117519-R | CAL LABS | | 622-4153-425003 | LATE NOTICES | 01/29/2019 | -226.96 |
| 01/29/2019 | 117519-R | CAL LABS | | 622-4153-429000 | LATE NOTICES | 01/29/2019 | -248.54 |
| 01/29/2019 | 117519-R | CAL LABS | | 645-4161-425003 | LATE NOTICES | 01/29/2019 | -226.96 |
| 01/29/2019 | 117519-R | CAL LABS | | 645-4161-429000 | LATE NOTICES | 01/29/2019 | -248.54 |
| | | | | | | **Vendor 01017 - CAL LABS Total:** | **0** |
| **Vendor: 896 - CENTRAL SANITARY SUPPLY** | | | | | | | |
| 01/29/2019 | 945805 | CENTRAL SANITARY SUPPLY | 142887 | 110-7210-427006 | PARKS SUPPLIES | 01/29/2019 | 151.03 |
| | | | | | | **Vendor 896 - CENTRAL SANITARY SUPPLY Total:** | **151.03** |
| **Vendor: 73 - DELTA WIRELESS** | | | | | | | |
| 01/29/2019 | 130005234-1 | DELTA WIRELESS | 142800 | 110-2110-424004 | SERVICE CALL | 01/29/2019 | 195 |
| | | | | | | **Vendor 73 - DELTA WIRELESS Total:** | **195** |
| **Vendor: 1235 - EXPRESS SERVICES, INC.** | | | | | | | |
| 01/30/2019 | 21840625 | EXPRESS SERVICES, INC. | 142893 | 622-4153-410013 | TEMP SERVICES | 01/30/2019 | 119.34 |
| 01/30/2019 | 21840625 | EXPRESS SERVICES, INC. | 142893 | 645-4161-410013 | TEMP SERVICES | 01/30/2019 | 119.34 |
| | | | | | | **Vendor 1235 - EXPRESS SERVICES, INC. Total:** | **238.68** |

City of Oakdale, CA

# WARRANT LIST

## By Vendor Name

Payable Dates 01/29/2019 - 02/07/2019

| Post Date | Payable Number | Vendor Name | Payment Number | Account Number | Description (Item) | Post Date | Amount |
|---|---|---|---|---|---|---|---|
| **Vendor: 87 - FARMER'S BLACKMITH** | | | | | | | |
| 01/31/2019 | 675331 | FARMER'S BLACKMITH | 142895 | 622-4151-427006 | MISC. TOOLS AND SUPPLIES | 01/31/2019 | 319.21 |
| | | | | | | **Vendor 87 - FARMER'S BLACKMITH Total:** | **319.21** |
| **Vendor: 403 - FASTENAL** | | | | | | | |
| 01/31/2019 | CAOAD111660 | FASTENAL | 142896 | 110-140-0000 | INVENTORY SUPPLIES | 01/31/2019 | 6542.85 |
| 01/31/2019 | CAOAD111661 | FASTENAL | 142896 | 110-140-0000 | OFFICE SUPPLIES VENDING IN | 01/31/2019 | 889.5 |
| | | | | | | **Vendor 403 - FASTENAL Total:** | **7432.35** |
| **Vendor: 88 - FEDEX** | | | | | | | |
| 02/01/2019 | 6-448-36825 | FEDEX | 142897 | 120-3130-425003 | SHIPPING FEES | 02/01/2019 | 20.37 |
| | | | | | | **Vendor 88 - FEDEX Total:** | **20.37** |
| **Vendor: 96 - GILTON SOLID WASTE MANAGEMENT INC.** | | | | | | | |
| 02/06/2019 | JAN 2019 | GILTON SOLID WASTE MANA | 142899 | 110-1910-320401 | REFUSE MONIES COLLECTED | 02/06/2019 | -20382.4 |
| 02/06/2019 | JAN 2019 | GILTON SOLID WASTE MANA | 142899 | 799-8280-425003 | REFUSE MONIES COLLECTED | 02/06/2019 | 169853.3 |
| | | | | | | **Vendor 96 - GILTON SOLID WASTE MANAGEMENT INC. Total:** | **149470.9** |
| **Vendor: 1437 - J.B. ANDERSON** | | | | | | | |
| 02/01/2019 | 020119GPS | J.B. ANDERSON | 142900 | 120-3110-410013 | PLANNING SERVICES | 02/01/2019 | 5212.5 |
| 02/01/2019 | 020119GPS | J.B. ANDERSON | 142900 | 720-3110-425003 | PLANNING SERVICES | 02/01/2019 | 110 |
| 02/01/2019 | 020119GPS | J.B. ANDERSON | 142900 | 720-3110-425003 | PLANNING SERVICES | 02/01/2019 | 220 |
| 02/01/2019 | 020119GPS | J.B. ANDERSON | 142900 | 720-3110-425003 | PLANNING SERVICES | 02/01/2019 | 3513 |
| | | | | | | **Vendor 1437 - J.B. ANDERSON Total:** | **9055.5** |
| **Vendor: 1230 - KUBWATER RESOURCES INC.** | | | | | | | |
| 01/29/2019 | 08328 | KUBWATER RESOURCES INC. | 142902 | 622-4151-425016 | POLYMER TOTE | 01/29/2019 | 4000.57 |
| | | | | | | **Vendor 1230 - KUBWATER RESOURCES INC. Total:** | **4000.57** |
| **Vendor: 01049 - L STREET ARCHITECTS, LIMITED** | | | | | | | |
| 01/30/2019 | 71.449.3AS | L STREET ARCHITECTS, LIMITE | 142823 | 540-1910-442001 | CONTRACT SERVCIES | 01/30/2019 | 267.96 |
| | | | | | | **Vendor 01049 - L STREET ARCHITECTS, LIMITED Total:** | **267.96** |
| **Vendor: 161 - MID** | | | | | | | |
| 01/31/2019 | JAN 2019 | MID | 142903 | 284-6210-420001 | 5097728103 | 01/31/2019 | 5212.71 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 284-6210-420001 | 3151817535 | 01/31/2019 | 2520.92 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 284-6210-420001 | 1122819817 | 01/31/2019 | 1091.51 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 284-6210-420001 | 1337811713 | 01/31/2019 | 21 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 286-6230-420001 | 8551425139 | 01/31/2019 | 578.01 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 622-4151-420001 | 6483221405 | 01/31/2019 | 1 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 622-4151-420001 | 3357914926 | 01/31/2019 | 133.97 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 622-4151-420001 | 5933712338 | 01/31/2019 | 1175.9 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 622-4152-420001 | 3818618731 | 01/31/2019 | 1122.55 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 645-4160-420001 | 0913324769 | 01/31/2019 | 128.23 |
| 01/31/2019 | JAN 2019 | MID | 142903 | 645-4160-420001 | 6201815675 | 01/31/2019 | 161.17 |
| | | | | | | **Vendor 161 - MID Total:** | **12146.97** |

City of Oakdale, CA

# WARRANT LIST

## By Vendor Name

Payable Dates 01/29/2019 - 02/07/2019

| Post Date | Payable Number | Vendor Name | Payment Number | Account Number | Description (Item) | Post Date | Amount |
|---|---|---|---|---|---|---|---|
| **Vendor: 01023 - NICKERSON INVESTIGATIVE SERVICES** | | | | | | | |
| 01/29/2019 | 19-118 | NICKERSON INVESTIGATIVE SI | 142905 | 110-2110-425006 | PRE EMPLOYMENT | 01/29/2019 | 1509.35 |
| | | | | | **Vendor 01023 - NICKERSON INVESTIGATIVE SERVICES Total:** | | **1509.35** |
| **Vendor: 218 - OPERATING ENGINEERS TRUST FUND** | | | | | | | |
| 01/30/2019 | FEB 2019 | OPERATING ENGINEERS TRUS | 142834 | 110-219-1102 | BENEFITS | 01/30/2019 | 2383 |
| | | | | | **Vendor 218 - OPERATING ENGINEERS TRUST FUND Total:** | | **2383** |
| **Vendor: 223 - P&L CONCRETE PRODUCTS** | | | | | | | |
| 01/30/2019 | 199868 | P&L CONCRETE PRODUCTS | 142836 | 110-4140-427006 | MISC. SUPPLIES | 01/30/2019 | 178.13 |
| | | | | | **Vendor 223 - P&L CONCRETE PRODUCTS Total:** | | **178.13** |
| **Vendor: 226 - PG&E** | | | | | | | |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 110-4142-420001 | 58748645171 | 01/31/2019 | 13984.69 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 110-4142-420001 | 71657627262 | 01/31/2019 | 779.92 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 110-4142-420001 | 48213775637 | 01/31/2019 | 582.81 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 110-7210-420001 | 47029806701 | 01/31/2019 | 10.97 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 117-7430-420001 | 529290 | 01/31/2019 | 1113.2 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 117-7430-420002 | 529290 | 01/31/2019 | 8.12 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 117-7440-420001 | 21489565081 | 01/31/2019 | 1012.2 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 119-4110-420001 | 74909432291 | 01/31/2019 | 209.9 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 120-3110-420001 | 74909432291 | 01/31/2019 | 209.9 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 622-4151-420001 | 529288 | 01/31/2019 | 192.54 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 622-4151-420001 | 529290 | 01/31/2019 | 836.19 |
| 01/31/2019 | JAN 2019 3 | PG&E | 142907 | 645-4160-420001 | 70558644897 | 01/31/2019 | 1158.01 |
| | | | | | **Vendor 226 - PG&E Total:** | | **20098.45** |
| **Vendor: 255 - SAFE-T-LITE OF MODESTO** | | | | | | | |
| 01/30/2019 | 354014 | SAFE-T-LITE OF MODESTO | 142909 | 110-4140-427006 | MISC. STREET SIGNS | 01/30/2019 | 255.13 |
| 01/31/2019 | 354058 | SAFE-T-LITE OF MODESTO | 142909 | 110-4140-427006 | MISC SUPPLIES | 01/31/2019 | 102.12 |
| | | | | | **Vendor 255 - SAFE-T-LITE OF MODESTO Total:** | | **357.25** |
| **Vendor: 1182 - SOUTHERN COUNTIES FUELS** | | | | | | | |
| 01/29/2019 | 1353527-IN | SOUTHERN COUNTIES FUELS | 142912 | 110-140-0000 | FUEL | 01/29/2019 | 1094.88 |
| 01/29/2019 | 1353527-IN | SOUTHERN COUNTIES FUELS | 142912 | 110-217-0000 | FUEL | 01/29/2019 | 64.6 |
| 01/29/2019 | 1353527-IN | SOUTHERN COUNTIES FUELS | 142912 | 110-218-0000 | FUEL | 01/29/2019 | -27.42 |
| 01/29/2019 | 1353527-IN | SOUTHERN COUNTIES FUELS | 142912 | 110-218-0000 | FUEL | 01/29/2019 | 21.18 |
| | | | | | **Vendor 1182 - SOUTHERN COUNTIES FUELS Total:** | | **1153.24** |
| **Vendor: 1368 - STANISLAUS FOUNDATION** | | | | | | | |
| 01/31/2019 | 44583 | STANISLAUS FOUNDATION | 142846 | 510-1910-425003 | BENEFITS | 01/31/2019 | 376.65 |
| | | | | | **Vendor 1368 - STANISLAUS FOUNDATION Total:** | | **376.65** |
| **Vendor: 1328 - SWIFT LAWN & GARDEN** | | | | | | | |
| 02/01/2019 | 7258 | SWIFT LAWN & GARDEN | 142915 | 288-6242-425015 | MONTHLY MAINTENANCE | 02/01/2019 | 253.08 |
| 02/01/2019 | 7259 | SWIFT LAWN & GARDEN | 142915 | 285-6220-425015 | MONTHLY MAINTENANCE | 02/01/2019 | 6206.9 |

City of Oakdale, CA

# WARRANT LIST

## By Vendor Name

Payable Dates 01/29/2019 - 02/07/2019

| Post Date | Payable Number | Vendor Name | Payment Number | Account Number | Description (Item) | Post Date | Amount |
|---|---|---|---|---|---|---|---|
| 02/01/2019 | 7260 | SWIFT LAWN & GARDEN | 142915 | 288-6244-425015 | MONTHLY MAINTENANCE | 02/01/2019 | 778.5 |
| 02/01/2019 | 7261 | SWIFT LAWN & GARDEN | 142915 | 288-6243-425015 | MONTHLY MAINTENANCE | 02/01/2019 | 519.04 |
| | | | | | | **Vendor 1328 - SWIFT LAWN & GARDEN Total:** | **7757.52** |
| **Vendor: 01107 - TODD VEENHUIS** | | | | | | | |
| 02/04/2019 | 2/4/19 | TODD VEENHUIS | 142916 | 622-4153-441005 | FRONT COUNTER WORK | 02/04/2019 | 1900 |
| 02/04/2019 | 2/4/19 | TODD VEENHUIS | 142916 | 645-4161-441005 | FRONT COUNTER WORK | 02/04/2019 | 1900 |
| | | | | | | **Vendor 01107 - TODD VEENHUIS Total:** | **3800** |
| **Vendor: 1446 - TOP DOG POLICE K9 AND CONSULTING, LLC** | | | | | | | |
| 01/31/2019 | 19-01 | TOP DOG POLICE K9 AND CON | 142917 | 110-246-4600 | K9 MAINTENANCE TRAINING | 01/31/2019 | 525 |
| | | | | | | **Vendor 1446 - TOP DOG POLICE K9 AND CONSULTING, LLC Total:** | **525** |
| **Vendor: 01106 - YOSEMITE CHAPTER OF THE INTERNATIONAL CODE COUNCIL** | | | | | | | |
| 02/01/2019 | 2019 MEMB | YOSEMITE CHAPTER OF THE II | 142927 | 120-3130-416002 | ANNUAL MEMEBERSHIP DUES | 02/01/2019 | 320 |
| | | | | | | **Vendor 01106 - YOSEMITE CHAPTER OF THE INTERNATIONAL CODE COUNCIL Total:** | **320** |
| | | | | | | **Grand Total:** | **223707.29** |

**AGENDA ITEM 9.3:**

**By Motion, Waive all Readings of Ordinances and Resolutions, except by Title.**

**AGENDA ITEM 9.4:**

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

**Meeting Date:** **February 19, 2018**

**To:** **Mayor and City Council**

**From:** **Albert Avila, Finance Director**
**Christine Sulhoff, City Treasurer**

**Subject:** **December 31, 2018 Treasurer's Reports**

---

## I. BACKGROUND

The Treasurer's Reports for the month of December 2018 is attached.

## II. DISCUSSION

The Treasurer's Reports represent the schedule of cash and investments for the City. The schedule reflects the reconciled cash balances at the end of each month for checking, savings, investments, customer service cash drawers and petty cash.

## III. RECOMMENDATION

Staff recommends that the City Council accept the Treasurer Reports as presented.

## IV. ATTACHMENTS

Attachment A: Treasurer's Report dated December 31, 2018.

Attachment A

CITY OF OAKDALE
TREASURER'S REPORT
SCHEDULE OF CASH AND INVESTMENTS
12/31/2018

| Type of Investment | Interest Rate | Maturity Date | | |
|---|---|---|---|---|
| Cash and Cash Equivalents | | | | |
| Oak Valley Bank / Checking | | Due on Demand | $ | 2,784,187.14 |
| Oak Valley Bank / Payroll Checking | | Due on Demand | | 19,665.11 |
| Oak Valley Bank / FSA Checking | | Due on Demand | | 4,794.22 |
| Oak Valley Bank / Savings | | Due on Demand | | 5,998,123.22 |
| Oak Valley Bank / Savings-Direct Deposits | | Due on Demand | | 130,061.72 |
| Cash on Hand | | Due on Demand | | 2,215.00 |
| **Total Checking and Savings Accounts** | | | $ | 8,939,046.41 |
| Managed Pool Accounts | | | | |
| Local Agency Investment Fund | 1.4900% | Due on Demand | | 6,102,644.21 |
| Chandler Asset Management | 1.6400% | Due on Demand | | 22,814,305.53 |
| Total Investments | | | $ | 28,916,949.74 |
| Total Cash & Investments | | | | 37,855,996.15 |

I certify that this report reflects all government agency pooled investments and is in conformity with the investment policy of the City of Oakdale as stated in Resolution 01-04 dated January 16, 2001. A copy of this resolution is available at the office of the City Clerk and Finance Director.

The City currently maintains its investments in the following instruments:

| | |
|---|---|
| Chandler Asset Management | 60.27% |
| Local Agency Investment Fund (LAIF) | 16.12% |
| Total | 76.39% |

The investment program herein shown provides sufficient cash flow liquidity to meet next month's estimated expenditures.

Report Prepared by Finance Department

Signed:

Christine Sulhoff
Treasurer

CITY OF OAKDALE
TREASURERS REPORT
December 31, 2018

| | CHECKING | PAYROLL | TOTAL |
|---|---|---|---|
| BANK STATEMENT BALANCE | 2,800,001.00 | 29,008.21 | 2,829,009.21 |
| OUTSTANDING DEPOSITS | 61,714.92 | 1,004.20 | 62,719.12 |
| OUTSTANDING CHECKS | (77,528.78) | (10,347.30) | (87,876.08) |
| ADJUSTED TOTAL | 2,784,187.14 | 19,665.11 | 2,803,852.25 |
| CASH DRAWERS | | | 2,215.00 |
| EMPLOYEE FSA CHECKING | | | 4,794.22 |
| SAVINGS - DIRECT DEPOSIT | | | 130,061.72 |
| SAVINGS | | | 5,998,123.22 |
| INVESTMENTS - CHANDLER ASSET MANAGEMENT | | | 22,814,305.53 |
| INVESTMENTS - LAIF | | | 6,102,644.21 |
| | | | 37,855,996.15 |

| | All Funds | December 2017 | December 2018 |
|---|---|---|---|
| 110 | GENERAL FUND | 3,018,855.04 | 2,734,659.01 |
| 114 | CANNABIS FUND | - | 95,000.00 |
| 115 | MEASURE Y | 899.12 | 617,617.97 |
| 117 | FACILITIES | 101,543.87 | 44,450.02 |
| 118 | RECREATION | 22,245.56 | 11,014.75 |
| 119 | ENGINEER & PW ADMIN | 37,444.18 | 72,055.34 |
| 120 | DEVELOPMENT SERVICES | 511,097.53 | 409,609.21 |
| 201 | ALCOHOL BEV CONTROL GRANT | (5,477.75) | (2,938.01) |
| 203 | SUPPLEMENTAL LAW ENFORCEMENT | 114,934.84 | 164,686.73 |
| 205 | OTS-DUI GRANT | - | 684.93 |
| 206 | OTS-ENFORCEMENT GRANT | - | 323.46 |
| 209 | FEDERAL ASSET SEIZURE | 7,370.36 | - |
| 210 | AB109 PUBLIC SAFETY REALING | 26,147.52 | 10,331.26 |
| 211 | ASSET FORFEITURE | 22,106.32 | 45,167.73 |
| 213 | POLICE RESERVES | 5,577.88 | - |
| 214 | SAFETY SALES TAX | 54,425.34 | 83,190.30 |
| 215 | GAS TAX | 148,973.38 | 256,548.45 |
| 216 | SB1-ROAD MAINTENANCE | - | 276,799.47 |
| 221 | LOCAL TRANSPORTATION | 674,201.36 | 178,379.27 |
| 222 | MEASURE L | (639,916.40) | 101,462.67 |
| 229 | SOLID WASTE | 52,375.39 | 51,896.01 |
| 230 | GENERAL PLAN UPDATE | (274,628.74) | (218,253.05) |
| 241 | LOW/MODERATE HOUSING | 103,608.90 | 118,382.40 |
| 242 | HOME - CONSORTIUM | 1,885.00 | 3,199.62 |
| 243 | HOME LOAN REUSE | 1,767.36 | 1,777.04 |
| 244 | HOME LOAN CONSORTIUM REUSE | 54,050.58 | 104.42 |
| 245 | ECONOMIC DEVELOPMENT FUND | 574,377.94 | 571,683.89 |
| 248 | CAL HOME LOAN REUSE | 27,303.74 | 84,577.79 |
| 252 | BRIDLE RIDGE STREET MAINTENANCE | 81,574.33 | 146,709.04 |
| 265 | NEIGHBORHOOD STABILIZATION PROG | 42,822.17 | 43,279.97 |
| 266 | CDBG FUND -REUSE | 98,503.24 | 100,404.78 |
| 267 | CDBG | 4,211.18 | (6,497.81) |
| 268 | ABANDONED VEHICLE ABATEMENT | 113,285.01 | 125,877.69 |
| 270 | EDUCATION / GOVERNMENT CTV | 12,224.50 | 36,299.46 |
| 284 | BRIDLE RIDGE LLD | (292,140.62) | (216,303.40) |
| 285 | BURCHELL HILL LLD | (56,585.09) | 67,982.89 |
| 286 | VINEYARD LLD | 308,428.19 | 377,865.27 |
| 288 | LIGHT & LANDSCAPE 2003-1 | 168,135.34 | 199,019.53 |
| 291 | FIRE SERVICES CFD | (168,457.20) | 52,428.65 |
| 292 | PUBLIC SAFETY CFD | (55,187.19) | 41,012.26 |
| 293 | MAINTENANCE SERVICES CFD 2015-01 | 50,079.34 | 116,103.12 |

CITY OF OAKDALE
TREASURERS REPORT
December 31, 2018

| | All Funds | December 2017 | December 2018 |
|---|---|---|---|
| 316 | SURFACE TRANSPORTATION GRANTS | (1,365,564.19) | (338,766.38) |
| 331 | YOSEMITE COMMUNITY PARK | (807,464.07) | (898,084.47) |
| 360 | EAST F PLAN AREA FEE | 430,656.62 | 575,949.44 |
| 465 | 2005 LEASE BONDS DEBT SERVICE | 11,431.65 | 9,746.49 |
| 467 | 2015 PENSION DEBT SERVICE | (2,625.65) | 5,073.95 |
| 510 | DENTAL INSURANCE | 47,781.75 | 57,284.28 |
| 512 | EMPLOYEE FSA FUND | 1,723.36 | 4,294.22 |
| 515 | RISK MANAGEMENT | 101,930.61 | 148,698.46 |
| 520 | EMPLOYEE LIABILITY | 1,014,729.07 | 1,230,160.72 |
| 525 | INFORMATION TECHNOLOGY | 90,559.59 | 98,281.69 |
| 530 | VEHICLE MAINTENANCE | 146,106.64 | 119,056.71 |
| 532 | FIRE EQUIPMENT REPLACEMENT | 756,742.16 | 609,505.76 |
| 535 | PERS LIABILITY FUND | 2,203,008.51 | 2,532,917.15 |
| 540 | FACILITY MAINTENANCE FUND | 990,626.14 | 1,413,860.12 |
| 542 | EQUIPMENT REPLACEMENT | 32,977.07 | (2,837.72) |
| 545 | POLICE EQUIP REPLACEMENT | (22,819.01) | 283,330.14 |
| 547 | ANIMAL CONTROL EQUIP FUND-RIVERBANK | - | 18,966.00 |
| 549 | PARKS REPLACEMENT FUND | - | 254,999.98 |
| 565 | LLD MAINT SERVICES | - | 48,255.71 |
| 620 | SRF LOAN RESERVE | 531,962.57 | 654,545.71 |
| 621 | SEWER CAPITAL IMPROVEMENT | 4,511,924.33 | 6,241,020.27 |
| 622 | SEWER SANITATION | 4,389,046.13 | 4,593,110.07 |
| 631 | DOWN TOWN PARKING FUND | 38,534.46 | 45,623.91 |
| 644 | WATER CAPITAL REPLACEMENT | 1,947,232.34 | 1,921,011.67 |
| 645 | WATER | 1,105,151.60 | 1,882,439.10 |
| 657 | AVIATION FUND | 116,497.80 | 68,805.10 |
| 658 | AIRPORT CAPITAL REPLACEMENT | 2,292.63 | (237,033.08) |
| 659 | AIRPORT CAPITAL REPLACEMENT | - | 36,433.22 |
| 720 | DEVELOPMENT ACTIVITY TRUST | 147,126.63 | 230,277.32 |
| 722 | SIERRA POINT PLAN | (71,192.01) | (71,155.26) |
| 730 | HERITAGE OAKS | 69,029.97 | 52,655.19 |
| 733 | TESORO 1 SAFEGUARD FUND | 50,638.83 | - |
| 740 | BRIDLE RIDGE S. TRAIL DEP | 1,086,014.73 | 1,097,625.00 |
| 741 | CRANE/PATTERSON SIGNAL | 207,404.06 | 209,621.35 |
| 742 | ANIMAL CONTROL TRUST | 32,970.64 | 37,651.82 |
| 743 | K-9 UNIT TRUST FUND | (518.42) | 194.50 |
| 744 | SENIOR CENTER TRUST | 9,785.59 | 8,717.05 |
| 745 | POLICE RANGE TRUST | 31,973.30 | 31,746.55 |
| 746 | SENIOR OUTREACH TRUST | 71,297.42 | 67,517.06 |
| 747 | POLICE EQUESTRIAN UNIT | 1,488.97 | 1,489.78 |
| 769 | SENIOR HOUSING FUND | 20,113.98 | 20,264.27 |
| 784 | G & J STREET BOND | 33,866.42 | 34,119.47 |
| 790 | BRIDLE RIDGE CFD | 61,008.87 | 261,991.72 |
| 791 | BRIDLE RIDGE CFD #2 | 11,802.77 | 23,628.10 |
| 792 | BRIDLERIDGE CFD 2005-1 | 67,173.46 | 155,690.90 |
| 799 | REFUSE COLLECTION | 153,228.50 | 169,296.16 |
| | REDEVELOPMENT AGENCY | 225,501.69 | 1,397,317.91 |
| | DEVELOPER IMPACT FEES | 4,599,613.90 | 5,954,106.91 |
| | | 28,028,832.93 | 37,855,996.15 |

CITY OF OAKDALE
TREASURERS REPORT
December 31, 2018

| All Funds | | December 2017 | December 2018 |
|---|---|---|---|
| BREAK DOWN OF REDEVELOPMENT AGENCY *** | | | |
| 363 | RDA SUCCESSOR AGENCY | (15,032.34) | 103,976.41 |
| 460 | REDEVELOPMENT DEBT SERVICE | 240,534.03 | 1,293,341.50 |
| | | 225,501.69 | 1,397,317.91 |
| BREAKDOWN OF IMPACT FEES *** | | | |
| 343 | SYSTEM DEV-PARKS | 2,937,467.64 | 3,223,773.27 |
| 344 | SYSTEM DEV-STREETS | (953,542.13) | (714,740.62) |
| 349 | SYSTEM DEV -STORM DRN | 217,315.42 | 296,788.44 |
| 354 | SYS DEV - ADMINISTRATION | 51,223.67 | 84,401.63 |
| 355 | SYSTEM DEV - FIRE | (834,072.74) | (758,845.11) |
| 356 | SYSTEM DEV - POLICE | 161,519.51 | 223,526.43 |
| 357 | SYSTEM DEV - GEN GOVT | 609,192.17 | 678,979.80 |
| 623 | SYSTEM DEV - SEWER | 745,592.40 | 847,215.83 |
| 646 | SYSTEM DEV - WATER | 1,664,917.96 | 2,073,007.24 |
| | | 4,599,613.90 | 5,954,106.91 |
| LOANS TO REDEVELOPMENT AGENCY | | | |
| 542 | EQUIPMENT REPLACEMENT | 89,578.32 | 81,480.14 |
| 343 | SYSTEM DEVELOP - PARKS | 324,855.42 | 299,938.29 |
| 349 | SYSTEM DEV STORM DRN-OLD | 324,855.52 | 298,551.80 |
| 646 | WATER CAPITAL FACILITIES | 649,709.94 | 599,876.67 |
| | | 1,388,999.20 | 1,279,846.90 |

OAK VALLEY COMMUNITY BANK

OAK VALLEY COMMUNITY BANK
MAIN OFFICE/OAKDALE
125 N THIRD AVE
OAKDALE CA 95361
(209)848-2265

CITY OF OAKDALE
UTILITY ACCOUNT
280 N 3RD AVE
OAKDALE CA 95361-3042

ACCOUNT NUMBER: [redacted]9487
STATEMENT DATE: 12/31/18
PAGE: 1 OF 1

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE NUMBER: 866-844-7500

ECONOMY CHECKING-PUBLIC CITY OF OAKDALE UTILITY ACCOUNT Acct [redacted]9487

| | | | |
|---|---|---|---|
| Beginning Balance | 12/01/18 | 127,217.12 | |
| Deposits / Misc Credits | 2 | 127,968.20 | |
| Withdrawals / Misc Debits | 2 | 125,123.60 | |
| ** Ending Balance | 12/31/18 | 130,061.72 | ** |
| Service Charge | | .00 | |

## DEPOSITS/CREDITS

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/11 | 606.12 | | CITY OF OAKDALE/hangar aut |
| 12/20 | 127,362.08 | | CITY OF OAKDALE/decach |

## OTHER WITHDRAWALS/DEBITS

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/10 | | 125,000.00 | Internet Transfer To 9479 |
| 12/24 | | 123.60 | RETURNED ORIGINATED ACH-CANDICE C PARKER |

## DAILY BALANCE SUMMARY

| Date | Balance | Date | Balance | Date | Balance |
|---|---|---|---|---|---|
| 12/10 | 2,217.12 | 12/20 | 130,185.32 | 12/24 | 130,061.72 |
| 12/11 | 2,823.24 | | | | |

OAK VALLEY COMMUNITY BANK

OAK VALLEY COMMUNITY BANK
MAIN OFFICE/OAKDALE
125 N THIRD AVE
OAKDALE CA 95361
(209)848-2265

CITY OF OAKDALE
FLEXIBLE SPENDING ACCOUNT
280 N 3RD AVE
OAKDALE CA 95361-3042

ACCOUNT NUMBER: [redacted]2720
STATEMENT DATE: 12/31/18
PAGE: 1 OF 2

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE NUMBER: 866-844-7500

ECONOMY CHECKING-PUBLIC CITY OF OAKDALE FLEXIBLE SPENDING ACCOUNT Acct [redacted]2720

| | | | |
|---|---|---|---|
| Beginning Balance | 12/01/18 | 5,836.72 | |
| Deposits / Misc Credits | 2 | 1,044.50 | |
| Withdrawals / Misc Debits | 6 | 2,087.00 | |
| ** Ending Balance | 12/31/18 | 4,794.22 | ** |
| Service Charge | | .00 | |

DEPOSITS/CREDITS

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/14 | 572.21 | | CITY OF OAKDALE/PRS121418 |
| 12/28 | 472.29 | | CITY OF OAKDALE/PRS122818 |

OTHER WITHDRAWALS/DEBITS

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/04 | | 179.33 | BANCORPSV/BANCORPSV WH-ADMINISTRATIVE SOLUTIONS INC-99994-SE TTLE PURCHASE |
| 12/11 | | 40.36 | BANCORPSV/BANCORPSV WH-ADMINISTRATIVE SOLUTIONS INC-99994-SE TTLE PURCHASE |
| 12/11 | | 573.04 | ADMINISTRATIVE S/CLAIM FUND |
| 12/18 | | 184.50 | ADMINISTRATIVE S/CLAIM FUND |
| 12/18 | | 407.99 | BANCORPSV/BANCORPSV WH-ADMINISTRATIVE SOLUTIONS INC-99994-SE TTLE PURCHASE |
| 12/26 | | 701.78 | BANCORPSV/BANCORPSV WH-ADMINISTRATIVE SOLUTIONS INC-99994-SE TTLE PURCHASE |

OAK VALLEY COMMUNITY BANK
MAIN OFFICE/OAKDALE
125 N THIRD AVE
OAKDALE CA 95361
(209)848-2265

CITY OF OAKDALE

ACCOUNT NUMBER: [redacted]2720
STATEMENT DATE: 12/31/18
PAGE: 2 OF 2

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE PHONE: 866-844-7500

- - ACCOUNT CONTINUED - -

- - - - - - - - - - - - - - - DAILY BALANCE SUMMARY - - - - - -[redacted]- - - - - - -

| Date | Balance | Date | Balance | Date | Balance |
|---|---|---|---|---|---|
| 12/04 | 5,657.39 | 12/14 | 5,616.20 | 12/26 | 4,321.93 |
| 12/11 | 5,043.99 | 12/18 | 5,023.71 | 12/28 | 4,794.22 |

EASTERN SIERRA COMMUNITY BANK
A DIVISION OF OAK VALLEY COMMUNITY BANK
OAK VALLEY COMMUNITY BANK

OAK VALLEY COMMUNITY BANK

OAK VALLEY COMMUNITY BANK
MAIN OFFICE/OAKDALE
125 N THIRD AVE
OAKDALE CA 95361
(209)848-2265

CITY OF OAKDALE
280 N 3RD AVE
OAKDALE CA 95361-3042

ACCOUNT NUMBER: [redacted]3689
STATEMENT DATE: 12/31/18
PAGE: 1 OF 2

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE NUMBER: 866-844-7500

OAK TREE CHECKING-PUBLIC CITY OF OAKDALE Acct [redacted]3689

| | | | |
|---|---|---|---|
| Beginning Balance | 12/01/18 | 4,386,306.92 | |
| Deposits / Misc Credits | 13 | 3,194,026.13 | |
| Withdrawals / Misc Debits | 8 | 1,582,209.83 | |
| ** Ending Balance | 12/31/18 | 5,998,123.22 | ** |
| Service Charge | | .00 | |
| Interest Paid Thru 12/31/18 | | 6,159.42 | |
| Interest Paid Year To Date | | 71,261.34 | |
| Minimum Balance | | 4,014,691 | |

DEPOSITS/CREDITS

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/06 | 23,703.40 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/07 | 46,190.03 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/10 | 146,927.44 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/11 | 49,243.10 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/12 | 113,725.66 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/14 | 30,412.70 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/17 | 25,691.89 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/18 | 111,685.40 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/19 | 80,638.26 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/20 | 20,392.96 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/24 | 561,983.35 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/31 | 1,977,272.52 | | Trnsfr from Checking Acct Ending in 9479 |
| 12/31 | 6,159.42 | | INTEREST EARNED |

OTHER WITHDRAWALS/DEBITS

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/03 | | 174,328.22 | Trnsfr to Checking Acct Ending in 9479 |
| 12/04 | | 175,374.50 | Trnsfr to Checking Acct Ending in 9479 |
| 12/05 | | 5,012.97 | Trnsfr to Checking Acct Ending in 9479 |
| 12/13 | | 207,130.24 | Trnsfr to Checking Acct Ending in 9479 |
| 12/21 | | 190,683.44 | Trnsfr to Checking Acct Ending in 9479 |

OAK VALLEY COMMUNITY BANK
MAIN OFFICE/OAKDALE
125 N THIRD AVE
OAKDALE CA 95361
(209)848-2265

CITY OF OAKDALE

ACCOUNT NUMBER: [redacted]3689
STATEMENT DATE: 12/31/18
PAGE: 2 OF 2

WEB SITE: www.ovcb.com
www.escbank.com
TOLL FREE PHONE: 866-844-7500

- - ACCOUNT CONTINUED - -

## OTHER WITHDRAWALS/DEBITS - - - - - [redacted]

| Date | Deposits | Withdrawals | Activity Description |
|---|---|---|---|
| 12/26 | | 390,832.59 | Trnsfr to Checking Acct Ending in 9479 |
| 12/27 | | 348,337.02 | Trnsfr to Checking Acct Ending in 9479 |
| 12/28 | | 90,510.85 | Trnsfr to Checking Acct Ending in 9479 |

## DAILY BALANCE SUMMARY

| Date | Balance | Date | Balance | Date | Balance |
|---|---|---|---|---|---|
| 12/03 | 4,211,978.70 | 12/12 | 4,411,380.86 | 12/21 | 4,282,388.39 |
| 12/04 | 4,036,604.20 | 12/13 | 4,204,250.62 | 12/24 | 4,844,371.74 |
| 12/05 | 4,031,591.23 | 12/14 | 4,234,663.32 | 12/26 | 4,453,539.15 |
| 12/06 | 4,055,294.63 | 12/17 | 4,260,355.21 | 12/27 | 4,105,202.13 |
| 12/07 | 4,101,484.66 | 12/18 | 4,372,040.61 | 12/28 | 4,014,691.28 |
| 12/10 | 4,248,412.10 | 12/19 | 4,452,678.87 | 12/31 | 5,998,123.22 |
| 12/11 | 4,297,655.20 | 12/20 | 4,473,071.83 | | |

**Local Agency Investment Fund**
**P.O. Box 942809**
**Sacramento, CA 94209-0001**
**(916) 653-3001**

**www.treasurer.ca.gov/pmia-laif/laif.asp**
January 11, 2019

CITY OF OAKDALE

DIRECTOR OF FINANCE
280 NORTH THIRD AVENUE
OAKDALE, CA 95361

**PMIA Average Monthly Yields**

**Account Number:**
98-50-594

Tran Type Definitions

December 2018 Statement

**Account Summary**

| | | | |
|---|---|---|---|
| Total Deposit: | 0.00 | Beginning Balance: | 6,102,644.21 |
| Total Withdrawal: | 0.00 | Ending Balance: | 6,102,644.21 |

# City of Oakdale - Account #1117

## MONTHLY ACCOUNT STATEMENT

DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018

**Chandler Team:**
For questions about your account, please call (800) 317-4747,
or contact **operations@chandlerasset.com**

**Custodian**
Bank of New York Mellon
Lauren Dehner
(904) 645-1918

**CHANDLER** ASSET MANAGEMENT
chandlerasset.com

*Information contained herein is confidential. We urge you to compare this statement to the one you receive from your qualified custodian. Please see Important Disclosures.*

**City of Oakdale**

Account #1117

# Portfolio Summary

*As of December 31, 2018*

## PORTFOLIO CHARACTERISTICS

| | |
|---|---|
| Average Modified Duration | 0.00 |
| Average Coupon | 0.00% |
| Average Purchase YTM | 0.00% |
| Average Market YTM | 0.00% |
| Average S&P/Moody Rating | NR/NR |
| Average Final Maturity | 0.00 yrs |
| Average Life | 0.00 yrs |

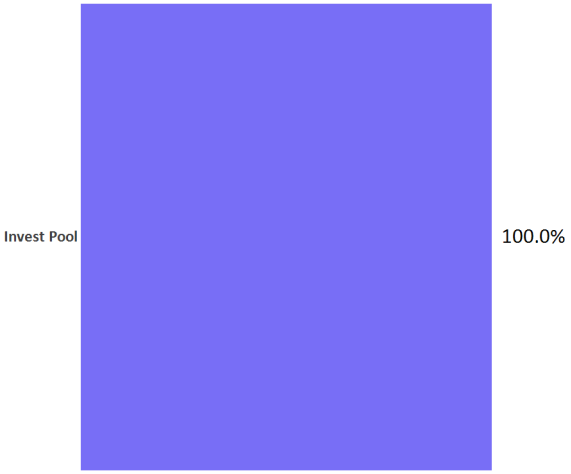
## ACCOUNT SUMMARY

| | Beg. Values as of 11/30/18 | End Values as of 12/31/18 |
|---|---|---|
| *Market Value* | 22,374,754 | 22,576,540 |
| *Accrued Interest* | 29,987 | 38,228 |
| *Total Market Value* | **22,404,741** | **22,614,768** |
| *Income Earned* | 29,987 | 38,228 |
| *Cont/WD* | | 0 |
| *Par* | 6,661,465 | 2,142,459 |
| *Book Value* | 22,784,318 | 22,814,306 |
| *Cost Value* | 22,784,318 | 22,814,306 |

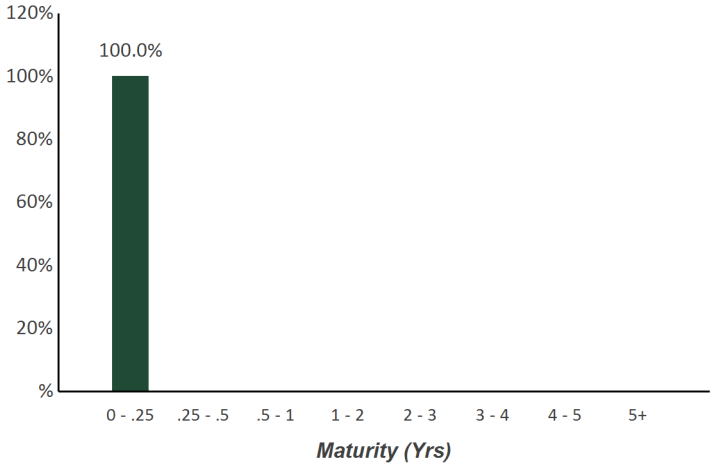
## TOP ISSUERS

| | |
|---|---|
| CSJVRMA Investment Pool | 100.0% |
| **Total** | **100.0%** |

## SECTOR ALLOCATION




## MATURITY DISTRIBUTION




## CREDIT QUALITY (S&P)

## PERFORMANCE REVIEW

| | | | | | Annualized | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ***TOTAL RATE OF RETURN*** | **1M** | **3M** | **YTD** | **1YR** | **2YRS** | **3YRS** | **5YRS** | **10YRS** | **4/30/2014** |
| City of Oakdale | 0.94% | 1.36% | 1.39% | 1.39% | 1.20% | 1.22% | N/A | N/A | 1.15% |
| ICE BAML 1-5 Yr US Treasury/Agency Index | 1.10% | 1.71% | 1.53% | 1.53% | 1.10% | 1.09% | N/A | N/A | 1.07% |
| ICE BAML 1-5 Yr US Issuers Corp/Govt Rtd AAA-A Idx | 1.08% | 1.61% | 1.47% | 1.47% | 1.16% | 1.19% | N/A | N/A | 1.15% |

# Holdings Report

*As of December 31, 2018*

| CUSIP | Security Description | Par Value/Units | Purchase Date<br>Book Yield | Cost Value<br>Book Value | Mkt Price<br>Mkt YTM | Market Value<br>Accrued Int. | % of Port.<br>Gain/Loss | Moody/S&P<br>Fitch | Maturity<br>Duration |
|---|---|---|---|---|---|---|---|---|---|
| **INVESTMENT POOL** | | | | | | | | | |
| 99CAMBX$1 | CSJVRMA Inv Pool Investment Pool | 2,142,459.24 | Various<br>0.00% | 22,814,305.53<br>22,814,305.53 | 10.54<br>0.00% | 22,576,540.08<br>38,227.80 | 100.00%<br>(237,765.45) | NR / NR<br>NR | 0.00<br>0.00 |
| **Total Investment Pool** | | **2,142,459.24** | **0.00%** | **22,814,305.53**<br>**22,814,305.53** | **0.00%** | **22,576,540.08**<br>**38,227.80** | **100.00%**<br>**(237,765.45)** | **NR / NR**<br>**NR** | **0.00**<br>**0.00** |
| **TOTAL PORTFOLIO** | | **2,142,459.24** | **0.00%** | **22,814,305.53**<br>**22,814,305.53** | **0.00%** | **22,576,540.08**<br>**38,227.80** | **100.00%**<br>**(237,765.45)** | **NR / NR**<br>**NR** | **0.00**<br>**0.00** |
| **TOTAL MARKET VALUE PLUS ACCRUED** | | | | | | **22,614,767.88** | | | |

# Transaction Ledger

*As of December 31, 2018*

| Transaction Type | Settlement Date | CUSIP | Quantity | Security Description | Price | Acq/Disp Yield | Amount | Interest Pur/Sold | Total Amount | Gain/Loss |
|---|---|---|---|---|---|---|---|---|---|---|
| **ACQUISITIONS** | | | | | | | | | | |
| Purchase | 12/01/2018 | 99CAMBX$1 | 2,867.53 | CSJVRMA Inv Pool Investment Pool | 10.457 | | 29,987.17 | 0.00 | 29,987.17 | 0.00 |
| Purchase | 12/01/2018 | 99CAMBX$1 | 478,126.30 | CSJVRMA Inv Pool Investment Pool | 10.457 | | 5,000,000.00 | 0.00 | 5,000,000.00 | 0.00 |
| **Subtotal** | | | **480,993.83** | | | | **5,029,987.17** | **0.00** | **5,029,987.17** | **0.00** |
| **TOTAL ACQUISITIONS** | | | **480,993.83** | | | | **5,029,987.17** | **0.00** | **5,029,987.17** | **0.00** |
| **DISPOSITIONS** | | | | | | | | | | |
| Sale | 12/01/2018 | 26200X845 | 5,000,000.00 | Dreyfus Funds Inst'l Reserve Treasury #6541 | 1.000 | 1.82% | 5,000,000.00 | 0.00 | 5,000,000.00 | 0.00 |
| **Subtotal** | | | **5,000,000.00** | | | | **5,000,000.00** | **0.00** | **5,000,000.00** | **0.00** |
| **TOTAL DISPOSITIONS** | | | **5,000,000.00** | | | | **5,000,000.00** | **0.00** | **5,000,000.00** | **0.00** |
| **OTHER TRANSACTIONS** | | | | | | | | | | |
| Dividend | 12/03/2018 | 99CAMBX$1 | 1,661,465.41 | CSJVRMA Inv Pool Investment Pool | 0.000 | | 29,987.17 | 0.00 | 29,987.17 | 0.00 |
| **Subtotal** | | | **1,661,465.41** | | | | **29,987.17** | **0.00** | **29,987.17** | **0.00** |
| **TOTAL OTHER TRANSACTIONS** | | | **1,661,465.41** | | | | **29,987.17** | **0.00** | **29,987.17** | **0.00** |

# Income Earned

*As of December 31, 2018*

| CUSIP | Security Description | Trade Date<br>Settle Date<br>Units | Book Value: Begin<br>Book Value: Acq<br>Book Value: Disp<br>Book Value: End | Prior Accrued<br>Inc. Received<br>Ending Accrued<br>Total Interest | Accr. Of Discount<br>Amort. Of Premium<br>Net Accret/Amort<br>Income Earned | Total Income |
|---|---|---|---|---|---|---|
| **CASH & EQUIVALENT** | | | | | | |
| 26200X845 | Dreyfus Funds | 11/30/2018 | 5,000,000.00 | 0.00 | 0.00 | 0.00 |
| | Inst'l Reserve Treasury #6541 | 11/30/2018 | 0.00 | 0.00 | 0.00 | |
| | | 0.00 | 5,000,000.00 | 0.00 | 0.00 | |
| | | | 0.00 | 0.00 | 0.00 | |
| | | | **5,000,000.00** | **0.00** | **0.00** | |
| | | | **0.00** | **0.00** | **0.00** | |
| | | | **5,000,000.00** | **0.00** | **0.00** | |
| **Total Cash & Equivalent** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **INVESTMENT POOL** | | | | | | |
| 99CAMBX$1 | CSJVRMA Inv Pool | Various | 17,784,318.36 | 29,987.18 | 0.00 | 38,227.79 |
| | Investment Pool | Various | 5,029,987.17 | 29,987.17 | 0.00 | |
| | | 2,142,459.24 | 0.00 | 38,227.80 | 0.00 | |
| | | | 22,814,305.53 | 38,227.79 | 38,227.79 | |
| | | | **17,784,318.36** | **29,987.18** | **0.00** | |
| | | | **5,029,987.17** | **29,987.17** | **0.00** | |
| | | | **0.00** | **38,227.80** | **0.00** | |
| **Total Investment Pool** | | **2,142,459.24** | **22,814,305.53** | **38,227.79** | **38,227.79** | **38,227.79** |
| | | | **22,784,318.36** | **29,987.18** | **0.00** | |
| | | | **5,029,987.17** | **29,987.17** | **0.00** | |
| | | | **5,000,000.00** | **38,227.80** | **0.00** | |
| **TOTAL PORTFOLIO** | | **2,142,459.24** | **22,814,305.53** | **38,227.79** | **38,227.79** | **38,227.79** |

# Important Disclosures

Chandler Asset Management, Inc. (“Chandler”) is an SEC registered investment adviser. For additional information about our firm, please see our current disclosures (Form ADV). To obtain a copy of our current disclosures, you may contact your client service representative by calling the number on the front of this statement or you may visit our website at www.chandlerasset.com.

Information contained in this monthly statement is confidential and is provided for informational purposes only and should not be construed as specific investment or legal advice. The information contained herein was obtained from sources believed to be reliable as of the date of this statement, but may become outdated or superseded at any time without notice.

**Custody:** Your qualified custodian bank maintains control of all assets reflected in this statement and we urge you to compare this statement to the one you receive from your qualified custodian. Chandler does not have any authority to withdraw or deposit funds from/to the custodian account.

**Valuation:** Prices are provided by IDC, an independent pricing source. In the event IDC does not provide a price or if the price provided is not reflective of fair market value, Chandler will obtain pricing from an alternative approved third party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed in Item 5 of our Form ADV Part 2A.

**Performance:** Performance results are presented gross-of-advisory fees and represent the client’s Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

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Index returns assume reinvestment of all distributions. Historical performance results for investment indexes generally do not reflect the deduction of transaction and/or custodial charges or the deduction of an investment management fee, the incurrence of which would have the effect of decreasing historical performance results. It is not possible to invest directly in an index.

**Ratings:** Ratings information have been provided by Moody’s, S&P and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities (“MBS”) reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest and carries a AA+/Aaa/AAA by S&P, Moody’s and Fitch respectively.

# Benchmark Index & Disclosures

| Benchmark Index | Disclosure |
|---|---|
| ICE BAML 1-5 Yr US Treasury/Agency Index | The ICE BAML 1-5 Year US Treasury & Agency Index tracks the performance of US dollar denominated US Treasury and nonsubordinated US agency debt issued in the US domestic market. Qualifying securities must have an investment grade rating (based on an average of Moody's, S&P and Fitch). Qualifying securities must have at least one year remaining term to final maturity and less than five years remaining term to final maturity, at least 18 months to maturity at time of issuance, a fixed coupon schedule and a minimum amount outstanding of $1 billion for sovereigns and $250 million for agencies. (Index: GVA0. Please visit www.mlindex.ml.com for more information) |
| ICE BAML 1-5 Yr US Issuers Corp/Govt Rtd AAA-A Idx | The ICE BAML US Issuers 1-5 Year AAA-A US Corporate & Government Index tracks the performance of US dollar denominated investment grade debt publicly issued in the US domestic market, including US Treasury, US agency, foreign government, supranational and corporate securities. Qualifying securities must issued from US issuers and be rated AAA through A3 (based on an average of Moody's, S&P and Fitch). In addition, qualifying securities must have at least one year remaining term to final maturity and less than five years remaining term to final maturity, at least 18 months to final maturity at point of issuance, a fixed coupon schedule and a minimum amount outstanding of $1 billion for US Treasuries and $250 million for all other securities. (Index: GU10. Please visit www.mlindex.ml.com for more information) |

**AGENDA ITEM 9.5:**

**CITY OF OAKDALE**
**CITY COUNCIL STAFF REPORT**

**Meeting Date:** **February 19, 2019**

**To:** **City Council**

**From:** **Scott Heller, Chief of Police**

**Subject:** **Adopt a Resolution declaring the property listed on the attachment surplus property and authorizing the release of the surplus property to California Auction Company for sale in an upcoming auction.**

---

## I. BACKGROUND

Police staff is requesting authorization to declare property that is currently being held in the Property and Evidence Room surplus property and release the property for auction with proceeds from sales to be deposited into the General Fund. This property has no evidentiary value or is currently unclaimed property as defined by law.

## II. DISCUSSION

The Oakdale Police Department has developed a procedure for handling Found or Safekeeping Property by a contract with California Auction Company. California Auction Company provides an inventory of property for sale, transportation of the property to the auction site, and advertises the auction. The City has used California Auction Company in a previous auction of property. The property proposed for this sale consists of items from the Property and Evidence Unit subject to purging and disposition where the property has been unclaimed and/or the owner is unknown after reasonable and diligent efforts have been made to identify owners.

Section 33-6 of the Oakdale City Code states, “Property received and not delivered to the true owner or finder shall be disposed of by public auction or appropriation to the use of the city…” Following the attached listed property being declared surplus, the police department will confer with the purchasing officer of the City to determine any items that may be appropriated to City use (OCC 33-8). All remaining items will be auctioned and all proceeds deposited into the City’s General Fund (OCC 33-9).

## III. FISCAL IMPACTS

Proceeds from sales will be used as additional revenues and returned to the City General Fund.

## IV. RECOMMENDATION

Adopt a Resolution declaring the property listed on the attachment surplus property and authorizing the release of the surplus property to California Auction Company for sale in an upcoming auction

## V. ATTACHMENTS

Attachment A: Resolution
Attachment B: Property List
Attachment C: California Auction Contract

**ATTACHMENT A**

**IN THE CITY COUNCIL**
**OF THE CITY OF OAKDALE**
**STATE OF CALIFORNIA**
**CITY COUNCIL RESOLUTION 2019-____**

**RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AUTHORIZING THE RELEASE OF PROPERTY TO CALIFORNIA AUCTION COMPANY FOR SALE IN AN UPCOMING AUCTION**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, the Police Department has developed a procedure for handling Safekeeping and Found Property by contracting with California Auction Company; and,

**WHEREAS**, California Auction Company conducts Public Auctions in Stockton, California; and,

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** hereby authorizes the attached list of property to be released from the Police Department's Property and Evidence Room and authorization is granted for the release of the property to California Auction Company for sale in an auction, a copy of which Auction Contract and property list are attached hereto and be reference made a part hereof.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY, 2019**, by the following vote:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

ATTEST:

_____
J.R. McCarty, Mayor

_____
Rouzé Roberts, City Clerk

**ATTACHMENT B**

| | | |
|---|---|---|
| 1. | 18-326 | Scooter |
| 2. | 18-391 | Bike |
| 3. | 18-1208 | Scooter |
| 4. | 18-1266 | Wheel Chair |
| 5. | 17-1414 | Bike |
| 6. | 17-1484 | Laptop |
| 7. | 17-1716 | Flat Screen Television |
| 8. | 17-1716 | Computer Speakers |
| 9. | 17-1749 | Suitcase |
| 10. | 17-1766 | Bike |
| 11. | 17-1927 | Bike |
| 12. | 17-1998 | Bike |
| 13. | 17-1998 | Bike |
| 14. | 17-2080 | Cash Register |
| 15. | 17-2080 | Cash Register Drawer |
| 16. | 17-2171 | Guitar |
| 17. | 17-2222 | Bike |
| 18. | 17-2274 | Bike-No Serial Number |
| 19. | 18-326 | Scooter |
| 20. | 18-391 | Bike-No Serial Number |
| 21. | 18-1208 | Scooter |
| 22. | 18-1266 | Wheel Chair |
| 23. | 16-4143 | Bike |
| 24. | 17-432 | Nike |
| 25. | 17-538 | Bike |
| 26. | 17-989 | Bike |
| 27. | 17-992 | Bike |
| 28. | 17-992 | Bike |
| 29. | 17-1382 | Bike |
| 30. | 17-2864 | Lawnmower |
| 31. | 17-2909 | Hover Scooter |
| 32. | 18-29 | Bike |
| 33. | 15-2076 | Bike |
| 34. | 16-418 | Bike |
| 35. | 16-462 | Bike |
| 36. | 17-8 | Stroller |
| 37. | 17-1409 | Bike |
| 38. | 17-1657 | Walker |
| 39. | 17-2345 | Bike |
| 40. | 17-2405 | Bike |
| 41. | 16-3076 | Bike |
| 42. | 16-3409 | Bike |
| 43. | 16-3419 | Bike |
| 44. | 16-3558 | Bike |

| | | |
|---|---|---|
| 45. | 16-3756 | Bike |
| 46. | 16-3764 | Bike |
| 47. | 16-3913 | Bike |
| 48. | 15-4384 | Scooter |
| 49. | 15-2922 | Bike |
| 50. | 16-1612 | Bike |
| 51. | 16-2085 | Bike |
| 52. | 16-2143 | Bike |
| 53. | 16-2171 | Bike |
| 54. | 16-2314 | Bike |
| 55. | 16-2316 | Bike |
| 56. | 16-2372 | Bike |
| 57. | 16-2423 | Bike |
| 58. | 16-2438 | Bike |
| 59. | 16-2575 | Bike |
| 60. | 16-2615 | Bike |
| 61. | 16-2964 | Bike |
| 62. | 17-1516 | Bike |
| 63. | 17-1414 | CD Holder w/movies inside |
| 64. | 17-1606 | Ford Key w/Door Opener |
| 65. | 17-1734 | Ammo |
| 66. | 17-1734 | Ammo |
| 67. | 17-1734 | Ammo |
| 68. | 17-1757 | Knife |
| 69. | 17-1775 | Sunglasses |
| 70. | 17-1784 | Sunglasses |
| 71. | 17-1786 | Hookah Accessories |
| 72. | 17-1786 | Propane |
| 73. | 17-1786 | Machete |
| 74. | 17-1786 | Shoes |
| 75. | 17-1786 | Alcohol |
| 76. | 17-1815 | Ammo |
| 77. | 17-1821 | USB Charging Cables |
| 78. | 17-1821 | Leather Glove |
| 79. | 17-1821 | Cologne Bottle |
| 80. | 17-1821 | Misc. Tools |
| 81. | 17-1924 | Pepper Spray |
| 82. | 17-1924 | Counterfeit Bill |
| 83. | 17-2041 | Black Case Containing Scale |
| 84. | 17-2099 | Kitchen Knife |
| 85. | 17-2202 | Knife |
| 86. | 17-2238 | Ring |
| 87. | 17-2242 | Phone |
| 88. | 17-2242 | Phone |

| | | |
|---|---|---|
| 89. | 17-2400 | Brown Woman’s Jacket |
| 90. | 16-2455 | Debit Card |
| 91. | 16-2463 | Glasses |
| 92. | 16-2528 | Misc. Items |
| 93. | 16-2614 | Knife |
| 94. | 16-2623 | Pocket Knife |
| 95. | 16-2632 | Check |
| 96. | 16-2632 | ID Card |
| 97. | 16-2632 | EBT Card |
| 98. | 16-2632 | Card |
| 99. | 16-2632 | Card |
| 100. | 16-2632 | Card |
| 101. | 16-2667 | Knife |
| 102. | 16-2679 | Knife |
| 103. | 16-2700 | Key |
| 104. | 16-2749 | Necklace |
| 105. | 16-2828 | Knife |
| 106. | 16-2857 | SFFD Badge and Wallet |
| 107. | 16-2865 | Card |

ATTACHMENT C

# CALIFORNIA AUCTION COMPANY

4224 Hubbard Rd., Stockton, CA 209-464-2100

Police Department Contract with California Auction Company, LLC

Date: _____ Customer Code: _____ C o/Po: _____

Owner of the property to be sold, Owner's agent, or consignee:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

E-Mail: _____ Phone# _____

Intended Date(s) of Auction(s): _____ Auction date may change without notice. Auction will be held at California Auction Company LLC, 4224 Hubbard Rd, Stockton, California 95215

Description of consigned items on attached pages:

I consign to California Auction Company, LLC the items listed on the attached pages to sell to the highest bidder by public auction. I represent and warrant that I am the sole owner of the property listed herein with good title thereto, that I have the full and legal right to sell or cause the property to be sold. That the property is free of all liens and encumbrances, and that clear title and right to possession of the property will pass to the buyer thereof. I agree to indemnify and hold California Auction Company, LLC, harmless from and against any claims, damages and expenses arising out the inaccuracy of any representations and warranties made herein. I agree to provide insurance coverage for the property subject to this consignment and acknowledge that no insurance coverage is provided by

California Auction Company LLC., which shall not be responsible for lost or damaged items.

California Auction Company, LLC is not responsible for bad checks written by buyers. I agree to pay California Auction Company, LLC a commission based on the final auction price(s) of the consigned items(s). Provided California Auction Company LLC., has received payment to the schedule below, within 30 days of the auction date, or after checks and credit cards have cleared.

California Auction Company LLC reserves the right to establish a stated minimum bid, the right to reject or accept any or all bids, or the right to withdraw lots without confirmation from California Auction Company LLC. If the seller requires a minimum bid, it must be stated in writing on this contract and approved. California Auction Company LLC, charges a rate of **40%** for lots sold 50% for Bicycles, with the exception of automobiles, for which the rate is **15%. Additional fees include transportation cost to pick up the vehicle and any minor maintenance required to get the vehicle in the best sellable condition (car battery etc.) These fees will not exceed $300 and will come out of the sale.**

We will never require you to pay any of these costs upfront they will come out of the sale of the vehicle.

Buck Watters Auctioneer is bonded in favor of the State of California & the Auction Recovery Fund.

Seller's signature: _____ Received by: _____

**AGENDA ITEM 9.6:**

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

**Meeting Date: February 19, 2019**

**To:** **City Council**

**From:** **Scott Heller, Chief of Police**

**Subject:** **Consideration of a Resolution authorizing Staff to purchase a 2019 Chevrolet Malibu from Steves Chevrolet and outfit the vehicle with emergency equipment with installation by Cook's Communication in the total amount of $21,688.86 with an allocation Fund 203 to replace a 2002 Chevrolet Impala (Vehicle 416).**

---

## I. BACKGROUND

Police staff is requesting authorization to purchase a 2019 Chevrolet Malibu. The new emergency equipped administrative vehicle will replace a vehicle (Vehicle #416) that had two head gasket leaks and had been previously approved by the City Council for surplus.

## II. DISCUSSION

Police staff is requesting authorization to purchase a 2019 Chevrolet Malibu. The new emergency equipped administrative vehicle will replace Vehicle #416, a 2002 Chevrolet Impala, that had been previously approved by the City Council for surplus.

After an extensive search, staff was able to locate a new vehicle for sale at Steves Chevrolet in Oakdale, California. Staff located a 2019 Chevrolet Malibu at Steves Chevrolet in Oakdale, California at a cost of $18,151.64. The total cost with tax, license and fees is $19,802.71. Staff also found a 2017 Malibu at Sierra Motors in Jamestown California for $17,999.00. With tax, license and fees the cost is approximately $19,650.07. The vehicle at Sierra Motors does cost approximately $152.64 less than Steves Chevrolet. The difference between the two vehicles is the vehicle at Steves Chevrolet is a 2019 model and comes standard with Bluetooth and a backup camera. The vehicle at Sierra Motors is a 2017 model without Bluetooth and a backup camera.

Considering the Steves Chevrolet quote is for a new 2019 vehicle and meets the requested specifications along our past successful relationship and transactions with local vendor Steves Chevrolet, staff is

recommending to City Council the purchase of the 2019 Chevrolet Malibu from Steves Chevrolet.

Staff is also requesting approval to purchase the necessary emergency equipment and use Cook's Communication to outfit the emergency equipment on the vehicle. Cook's Communication has been the installer of our fleet's emergency equipment and meets the specific build needs of our fleet. The purchase and installation of this equipment for the vehicle is approximately $1,886.15.

## III. FISCAL IMPACTS

The cost of the vehicle is $19,802.71 and the purchase and installation of the emergency equipment is $1,886.15. The City Council adopted the Fiscal Year 2018/19 Budget which included funding for the purchase of a replacement administrative vehicle.

The current Fund 203 balance including existing carryovers has sufficient funds for the purchase. An appropriation from the current total fund balance of Fund 203 will be used to cover the total cost of $21,688.86 for the purchase and build out.

## IV. RECOMMENDATION

Staff recommends that the City Council adopt the attached Resolution authorizing police department staff to purchase a 2019 Chevrolet Malibu from Steves Chevrolet and outfit the vehicle with emergency equipment with installation by Cook's Communication in the total amount of $21,688.86 with an allocation from the existing total fund balance of Fund 203.

## V. ATTACHMENTS

Attachment A: Resolution
Attachment B: Bid specifications

**ATTACHMENT A**

IN THE CITY COUNCIL OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2019-

**RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AUTHORIZING STAFF TO PURCHASE A NEW 2019 CHEVROLET MALIBU FROM STEVES CHEVROLET FOR $19,802.71 AND OUTFIT WITH EMERGENCY EQUIPMENT WITH INSTALLATION BY COOK'S COMMUNICATIONS FOR $1,886.15.**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, the City of Oakdale Police Department is in need of replacement of an emergency equipped administrative vehicle; and,

**WHEREAS,** funds for the purchase of the new vehicle are available in the total fund balance of the Supplemental Law Enforcement Service Fund 203; and,

**WHEREAS**, Staff recommends the purchase of a 2019 Chevrolet Malibu from Steves Chevrolet in the amount of $19,802.71 and the outfitting of the vehicle with emergency equipment along with additional equipment and installation by Cook's Communications in the amount of $1886.15; and,

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** hereby authorizes staff to purchase one new 2019 Chevrolet Malibu from Steves Chevrolet for $19,802.71 and outfit the vehicle with emergency equipment and installation by Cook's Communications in the amount of $1886.15 for a total of $21,688.86 to be funded from the total fund balance of the Supplemental Law Enforcement Services Fund 203; furthermore,

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY 2019,** by the following votes:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

ATTEST:

_____
J.R. McCarty, Mayor

_____
Rouzé Roberts, City Clerk

**STEVES CHEVROLET BUICK INC**
ALAN BERG | (209)847-2261 | alan@steveschevrolet.com

**ATTACHMENT B**

# OAKDALE POLICE DEPT

**Prepared For:** DAN HILGEN

**STEVES CHEVROLET BUICK INC**
ALAN BERG | (209)847-2261 | alan@steveschevrolet.com

[Fleet] 2019 Chevrolet Malibu (1ZC69) 4dr Sdn

# Window Sticker

## SUMMARY

[Fleet] 2019 Chevrolet Malibu (1ZC69) 4dr Sdn LS w/1FL — MSRP:$23,220.00

Interior:Jet Black, Premium cloth seat trim

Exterior 1:Silver Ice Metallic

Exterior 2:No color has been selected.

Engine, 1.5L turbo DOHC 4-cylinder DI

Transmission, Continuously Variable (CVT)

## OPTIONS

| CODE | MODEL | MSRP |
|---|---|---|
| 1ZC69 | [Fleet] 2019 Chevrolet Malibu (1ZC69) 4dr Sdn LS w/1FL | $23,220.00 |
| | **OPTIONS** | |
| 1FL | LS Preferred Equipment Group | $0.00 |
| A51 | Seats, front bucket | $0.00 |
| GAN | Silver Ice Metallic | $0.00 |
| H1T | Jet Black, Premium cloth seat trim | $0.00 |
| IOR | Audio system, Chevrolet Infotainment 3 system, 8" diagonal color touchscreen, AM/FM stereo. | $0.00 |
| LFV | Engine, 1.5L turbo DOHC 4-cylinder DI | $0.00 |
| MRG | Transmission, Continuously Variable (CVT) | $0.00 |
| YF5 | Emissions, California state requirements | $0.00 |
| | **SUBTOTAL** | **$23,220.00** |
| | Adjustments Total | $0.00 |
| | Destination Charge | $875.00 |
| | **TOTAL PRICE** | **$24,095.00** |

## FUEL ECONOMY

Est City:29 MPG

Est Highway:36 MPG

Est Highway Cruising Range:568.80 mi

Selling Price $18,151.64 + tax

This document contains information considered Confidential between GM and its Clients uniquely. The information provided is not intended for public disclosure. Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided.
Data Version: 7535. Data Updated: Jan 27, 2019 9:28:00 PM PST.

Quote Worksheet | uTil | eXit

Quote Wkst-P OAKDALE,CITY OF

## Quote Worksheet

| | | | |
|---|---|---|---|
| Quote Number: | 115321 | 14. CALIF TIRE FEE: | $ 8.75 |
| 1. Customer Number: | 1239 | 15. CVR: | $ 30.00 |
| 2. Buyer Residence Info: | | 16. DMV Additional Fee: | |
| 3. Cust Name: | CITY OF OAKDALE | 17. License Fee: | |
| 4. Stock Number: | | | |
| 5. Sales Price: | $ 18,151.64 | 18. GAP: | |
| 6. Accessories: | | 19. Service Contract: | |
| 7. Documentation Serv: | $ 85.00 | 20. Sales Tax: | 8.3750% $ 1,527.32 |
| 8. Cash Down: | | Sale Subtotal: | $ 18,151.64 |
| 9. Rebate: | | Total Financed: | $ 19,802.71 |
| 10. Trade 1 Allowance: | | 21. APR: | |
| 11. Trade 1 Payoff: | | 22. Term: | |
| Trade 1 Net Allow: | | 23. MONTHLY PAYMENT: | $ 19,802.71 |
| 12. Trade 2 Allowance: | | | |
| 13. Trade 2 Payoff: | | 24. 1st Payment Date: | 01/28/19 |
| Trade 2 Net Allow: | | | |
| Total Down: | | Finance Charge: | |
| | | Deferred Price: | |

## Command Window

Command (?):

Enter a command, a field number, or press a function key. Enter ? for help.

F3-Sv/Ex | F5-RRecall | F6-Cust | F7-Veh | F8-Trd | F10-Misc | SF11->

SIERRA MOTORS
One Low Price, Plain and Simple...Always!

# 4334 SERVICE: (209) 916-4332

FILTER

Home > New > 2017 > Chevrolet > Malibu

## 1 VEHICLE FOUND

Sort By

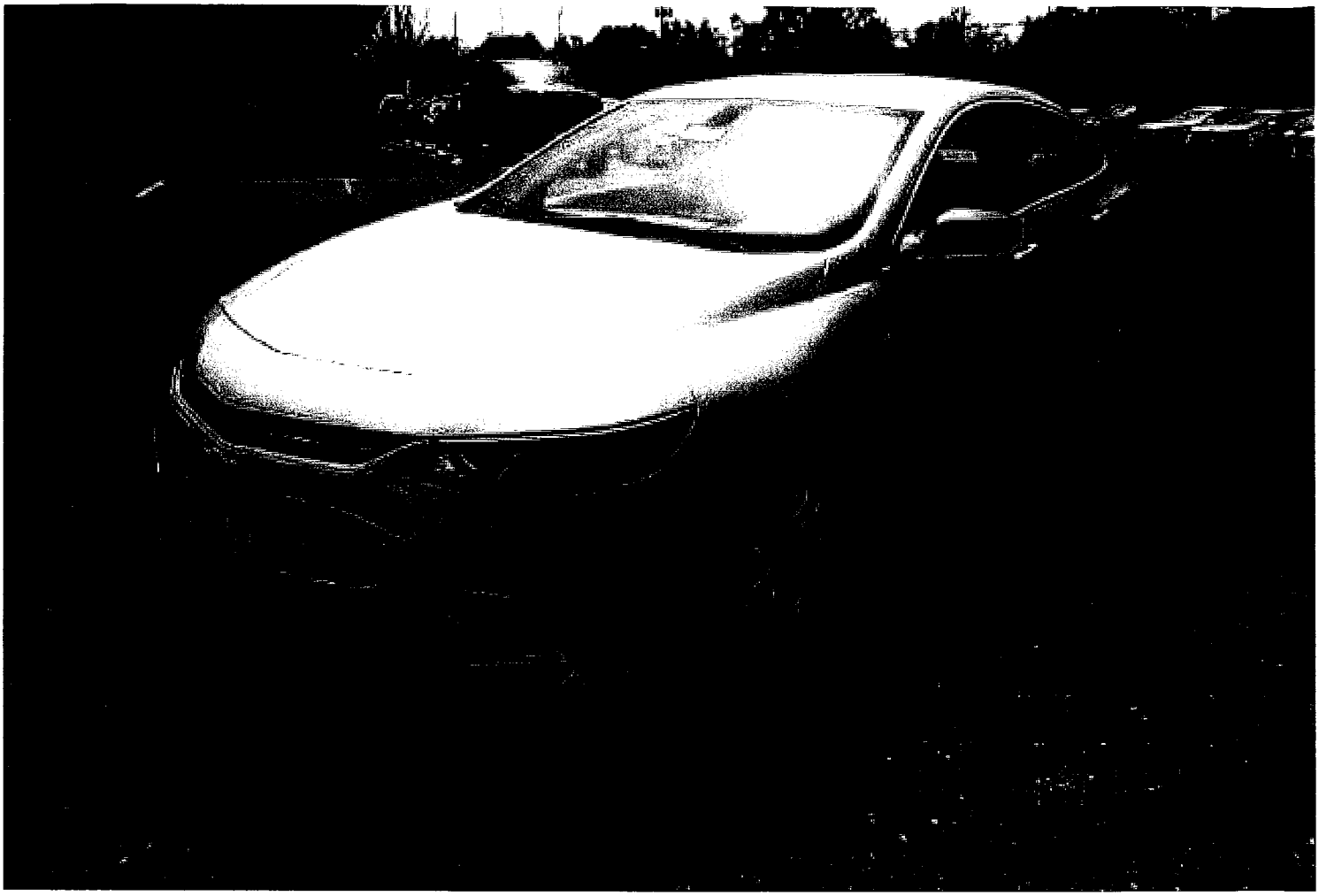
### NEW 2017 CHEVROLET MALIBU

1VL

NET COST **$17,999**
MSRP **$22,555**

See Important Disclosures Here

SIERRA MOTORS
One Low Price, Plain and Simple...Always!



Quick View 26 photos

Save Compare Window Sticker

## SPECIFICATIONS +

| | |
|---|---|
| Exterior | Silver Ice Metallic |
| Engine | 1.5L 4 Cyl |

## CURRENT OFFERS

| | |
|---|---|
| MSRP | **$22,555** |
| Sierra Motors Savings [1] | **- $4,556** |
| Net Cost | **$17,999** |
| Savings | **$4,556** |

Offer Disclosure

Tax, title, license and dealer fees (unless itemized above) are extra. Not available with special finance or lease offers.
Tax, title, license (unless itemized above) are extra. Not available with special finance, lease and some other offers.

Luxury and sophistication are synonymous to the new Chevrolet Malibu, offered in Jamestown. Sierra Motors invites you to take a look at this splendid vehicle. Chevrolet has not only paid attention to its looks, but has also taken care of safety. With features, like Front/Rear Parking Assist, Adaptive Cruise Control, and Lane Change Alert with Side Blind Zone Alert, driving on busy streets is going to be a piece of cake in the brand new Chevrolet Malibu, available in Jamestown. Stop by Sierra Motors to get all questions that you may have about purchasing this model answered. Just schedule an appointment with us and our skilled staff will take care of the rest. You can also visit us to test-drive the brand new Chevrolet Malibu in Jamestown. Hurry!

**AGENDA ITEM 9.7:**

**CITY OF OAKDALE**
**CITY COUNCIL STAFF REPORT**

**Meeting Date:** February 19, 2019

**To:** Mayor McCarty and Members of the Oakdale City Council

**From:** Michael Renfrow, Senior Engineering Technician

**Reviewed by:** Jeff Gravel, Public Services Director

**Subject:** Consideration of a Resolution Authorizing a One-Year Contract Extension to Gilton Solid Waste Management, Inc. for Annual Street Sweeping Services, including; Streets, Parking Lots and Airport in the Amount of $76,377.04 and Authorizing a Contingency Amount of $3,622.96 for a Grand Total Budget of $80,000.00 with $77,830.95 paid from General Fund 110 – Contract Services and $2,169.05 paid from Aviation Fund 657 – Contract Services.

---

## I. BACKGROUND/DISCUSSION

Street Sweeping provides two primary benefits to the City. The most noticeable benefit is the collection and removal of paper, leaves, and other visible debris that collect in the gutters. This debris can block storm water facilities, causing localized flooding during heavy rains and also make their way to the Stanislaus River. An equally important but less visible benefit is the removal of metal particles and other hazardous waste products left by passing vehicles. Although they are virtually invisible, these particles can be extremely harmful to fish and other wildlife if they reach creeks, rivers, the Delta, beaches and bays. Street sweeping is an effective method of removing both the large and microscopic pollutants that collect on City streets. This sweeping service also serves as one of our Best Management Practices (BMP) to control and improve water quality as required by the Central Valley Regional Water Quality Control Board.

Residential sweeping is done once a month. Downtown & Highway sweeping is done once a week. Industrial & Commercial sweeping is done by-weekly, twice per month. Frequency for residential areas will be increased to twice per month, for up to 3 months, in the fall. This contract also includes sweeping 11 parking lots and the Oakdale Municipal Airport once every quarter on an “as needed” basis.

The parking lots include the following locations:

- North 3rd Avenue Parking Lot (100 Block)
- North 2nd Avenue Parking Lot
- North 3rd Avenue Parking (200 Block)
- South Yosemite Parking Lot
- South Sierra Parking Lot
- Gene Bianchi Center
- Kerr Park
- Cottles Wood Park
- Dorada Park
- Wood Park
- Oakdale Fire Station 5

On September 4, 2018, the Oakdale City Council awarded a 1-year contract extension to Gilton for street sweeping services. The one-year extension will expire on **February 28, 2019**. Should the City Council award an additional one-year extension, the term of this agreement will expire on **February 29, 2020**. The City Manager and the Contractor, by mutual agreement, may extend the terms of the agreement for an additional one (1) year term, through February 28, 2021 on the same terms and conditions set forth in this agreement, including CPI increase (3% maximum). Terms shall be extended by written approval 90 days prior to the end of the Term.

## II. FISCAL IMPACT

| FEB 2018 - JAN 2019 | | | | | |
|---|---|---|---|---|---|
| ITEM NO. | DESCRIPTION | QUANTITY | UNIT | | COST |
| 1 | SCHEDULED SWEEPING | 3501 | MILES | | $66,534.37 |
| 2 | UNSCHEDULED SWEEPING | 13.9 | HOURS | | $1,291.34 |
| 3 | EMERGENCY SWEEPING | 1 | HOURS | | $129.00 |
| 4 | 11 PARKING LOTS | 4 | PER YEAR | | $3,072.00 |
| 5 | OAKDALE AIRPORT | 4 | PER YEAR | | $2,048.00 |
| | | | | **GRAND TOTAL** | $73,074.71 |

| ONE-YEAR EXTENSION (MARCH 2019 - FEB 2020) | | | | | |
|---|---|---|---|---|---|
| ITEM NO. | DESCRIPTION | QUANTITY | UNIT | RATE | COST |
| 1 | SCHEDULED SWEEPING | 3500 | MILES | $19.53 | $68,355.00 |
| 2 | UNSCHEDULED SWEEPING | 15 | HOURS | $95.00 | $1,425.00 |
| 3 | EMERGENCY SWEEPING | 10 | HOURS | $131.94 | $1,319.40 |
| 4 | 11 PARKING LOTS | 4 | PER YEAR | $791.65 | $3,166.60 |
| 5 | OAKDALE AIRPORT | 4 | PER YEAR | $527.76 | $2,111.04 |
| | | | | SUB-TOTAL | $76,377.04 |
| | | | | CONTINGENCY | $3,622.96 |
| | | | | **GRAND TOTAL** | **$80,000.00** |

The previous term totaled $73,074.71 per year. The 2019 one-year extension total is $76,377.04. The increased cost of $3,302.33 is attributed to a 2.28% CPI increase and budget for emergency work.

Contract amount for Annual Street Sweeping Services, including; streets, parking lots and airport is $76,377.04 with a contingency in the amount of $3,622.96, for a grand total budget of $80,000. This project is funded from Aviation Fund 657 - Contract Services, in the amount of $2,169.05 and General Fund 110 - Contract Services, in the amount of $77,830.95 and is accounted for in the FY 2018-19 Final Budget.

## III. RECOMMENDATION

Staff recommends that the City Council adopt a Resolution authorizing a one-year contract extension to Gilton Solid Waste Management, Inc. for Annual Street Sweeping Services, including; streets, parking lots and Airport in the

amount of $76,377.04 and authorizing a contingency amount of $3,622.96 for a grand total budget of $80,000.00 with $77,830.95 paid from General Fund 110 – Contract Services and $2,169.05 paid from Aviation Fund 657 – Contract Services.

## IV. ATTACHMENTS

Attachment A: Draft City Council Resolution 2019-__
Attachment B: Maintenance and Trade Services Agreement
Attachment C: 2019 Street Sweeping Map

ATTACHMENT A

**IN THE CITY COUNCIL**
**OF THE CITY OF OAKDALE**
**STATE OF CALIFORNIA**
**CITY COUNCIL RESOLUTION 2019-__**

**A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AUTHORIZING A ONE-YEAR CONTRACT EXTENSION TO GILTON SOLID WASTE MANAGEMENT, INC. FOR ANNUAL STREET SWEEPING SERVICES, INCLUDING; STREETS, PARKING LOTS AND AIRPORT IN THE AMOUNT OF $76,377.04 AND AUTHORIZING A CONTINGENCY AMOUNT OF $3,622.96 FOR A GRAND TOTAL BUDGET OF $80,000.00 WITH $77,830.95 PAID FROM GENERAL FUND 110 – CONTRACT SERVICES AND $2,169.05 PAID FROM AVIATION FUND 657 – CONTRACT SERVICES**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, street sweeping serves as one of our Best Management Practices (BMP) to control and improve water quality as required by the Central Valley Regional Water Quality Control Board; and,

**WHEREAS**, Gilton Solid Waste Management, Inc., a California corporation ("Gilton"), was awarded a contract in February 2016 for street sweeping services within the City of Oakdale; and,

**WHEREAS**, Gilton's existing one-year extension will expire on February 28, 2019; and,

**WHEREAS**, the City Manager and the Contractor, by mutual agreement, may extend the terms of the Agreement for an additional one (1) year term, through February 28, 2021 on the same terms and conditions set forth in this Agreement, including CPI increase (3% maximum). Terms shall be extended by written approval 90 days prior to the end of the Term; and,

**WHEREAS**, contract amount for Annual Street Sweeping Services, including; streets, parking lots and airport is $76,377.04 with a contingency in the amount of $3,622.96, for a grand total budget of $80,000. This project is funded from Aviation Fund 657 - Contract Services, in the amount of $2,169.05 and General Fund 110 - Contract Services, in the amount of $77,830.95 and is accounted for in the FY 2018-19 Final Budget; and,

**WHEREAS**, the term of the proposed one-year extension will expire on February 29, 2020; and

**WHEREAS**, Staff recommends that the City Council adopt a Resolution authorizing a one-year contract extension to Gilton Solid Waste Management, Inc. for Annual Street Sweeping Services, including; streets, parking lots and Airport in the amount of $76,377.04 and authorizing a contingency amount of $3,622.96 for a grand total budget

of $80,000.00 with $77,830.95 paid from General Fund 110 – Contract Services and $2,169.05 paid from Aviation Fund 657 – Contract Services.

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby adopts a Resolution authorizing a one-year contract extension to Gilton Solid Waste Management, Inc. for Annual Street Sweeping Services, including; streets, parking lots and Airport in the amount of $76,377.04 and authorizes a contingency amount of $3,622.96 for a grand total budget of $80,000.00 with $77,830.95 paid from General Fund 110 – Contract Services and $2,169.05 paid from Aviation Fund 657 – Contract Services.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY 2019**, by the following vote:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

_____
J.R. McCarty, Mayor

ATTEST:

_____
Rouzé Roberts, City Clerk

# MAINTENANCE AND TRADE SERVICES AGREEMENT

THIS AGREEMENT made the **19TH** day of **FEBRUARY , 2019** by and between THE CITY OF OAKDALE, A Municipal Corporation, hereinafter designated as the CITY, and **GILTON SOLID WASTE MANAGEMENT, INC.** hereinafter designated as the CONTRACTOR regarding **ANNUAL STREET SWEEPING SERVICES INCLUDING STREETS, PARKING LOTS AND AIRPORT** hereinafter referred to as (PROJECT).

## RECITALS

A. Contractor is qualified and experienced in providing annual street sweeping services for the purposes specified in this Agreement.

B. City finds it necessary and advisable to obtain these services from Contractor for the purposes provided in this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and conditions in this Agreement, City and Consultant agree as follows:

1. Services to be Performed. The work will consist of providing street sweeping services for the City of Oakdale as described further in **Exhibit A, Scope of Work**, which is attached and incorporated to the extent consistent with this Agreement.

2. Compensation. Total contract amount is **$76,377.04**. The total compensation under this Agreement shall not exceed **$80,000.00**, with the details set forth in **Exhibit A**, which is attached and incorporated to the extent consistent with this Agreement.

3. Term. The term of this Agreement will expire on **February 29, 2020**. The City Manager and the Contractor, by mutual agreement, may extend the terms of the Agreement for an additional one (1) year term, through **February 28, 2021** on the same terms and conditions set forth in this Agreement, including CPI increase (3% maximum). Terms shall be extended by written approval 90 days prior to the end of the Term.

4. Method of Payment. Payment shall be made within thirty days (30) of receipt of Contractor's invoice and approval by City. Delivery shall not constitute acceptance of any goods.

5. Indemnification. Contractor shall indemnify, save and hold harmless from and defend the City of Oakdale, its officers, agents and employees, against any and all claims, costs, demands, causes of action, suits, losses, expense or liability arising from, or alleged to have arisen, from any acts or omissions of Contractor, its agents, sub-contractors, officials or employees, in connection with the execution of the work covered by this Agreement, as it may be amended, except for the sole negligence or willful misconduct of City. This entire indemnification provision shall survive termination or cancellation of this Agreement.

6. Insurance. As required per Request for Bids General Conditions Section 6-10.

7. Independent Contractor. The Contractor is an independent contractor retained by the City. All personnel employed by the Contractor, including subcontractors, and personnel of subcontractors, are not and shall not be employees of the City.

8. Labor Code. To the extent applicable, Contractor shall comply with the requirements of the California Labor Code including but not limited to hours of labor, nondiscrimination, payroll records, apprentices, workers' compensation.

9. Miscellaneous Provisions.

a. Subject to Request for Bids General Conditions Section 5-2, City may terminate this Agreement at any time by mailing a notice to Contractor. Contractor shall be paid for that portion of goods provided/ work completed when notice is received.

b. Contractor shall not assign or transfer this Agreement.

c. If either City or Contractor waive a breach of this Agreement, such waiver shall not constitute a waiver of other or succeeding breaches of this Agreement.

d. This Agreement constitutes the entire understanding of the parties.

e. This Agreement may only be modified by a writing signed by the authorized representative of both parties.

f. Contractor covenants that it has obtained all certificates, licenses, including a City Business License, permits or the like required by any federal, state or local regulatory agency in order to perform the work under this Agreement.

g. Contractor shall comply with all federal, state and local laws, regulations and rules, including but not limited to applicable safety and environmental laws. Contractor shall bear full and exclusive responsibility for any release of hazardous or non-hazardous substances and disposal of hazardous wastes.

h. The Contractor will permit the City to audit, examine and make copies of all contracts, invoices, payrolls and other documents or data relating to this Agreement. Such records shall be maintained for three years from the date of final payment under this Agreement.

i. This Agreement shall be governed by the laws of the State of California, with venue for any action under this Agreement in Stanislaus County, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the date and year first above written.

CITY OF OAKDALE

_____
BRYAN WHITEMYER, City Manager

CONTRACTOR:

Name:_____

Title:_____

ATTEST:

_____
Rouzé Roberts,
City Clerk

APPROVED AS TO FORM:

_____
THOMAS HALLINAN, City Attorney

# EXHIBIT A

## SECTION 1

## DEFINITIONS AND TERMS

1-1 City - City of Oakdale, California.

1-2 Contract Documents - The City of Oakdale Standard Specifications and Details – dated October, 2015, Request for Bids for Annual Street Sweeping Services, accepted Bid Bids, the maps, the General Conditions, the Special Provisions, addenda or bulletins issued during the time of the Bid, and any addenda or changes to the foregoing documents agreed to by the City and the Contractor.

1-3 Contractor - The person, corporation or partnership performing street sweeping services under contract with the City.

1-4 Curb Mile - Curb mile shall be defined as the distance the sweeping machine travels with an effective sweeping width of eight (8) feet minimum (except where specified otherwise) from the curb face along an improved street.

1-5 Debris - All loose, inert, dry waste material including refuse, dirt, rocks, sticks, sand, glass, metal fragments, cans, bottles, leaves and typical street litter. Debris does not include waste materials in the catch basins of storm sewers or leave piles larger than a square yard (3x3x3).

1-6 Sweeping Path - Specified paved surface distance from curb line or pavement edge in which Scheduled Service is to be performed. Both gutter brooms shall be deployed during sweeping operation.

1-7 Scheduled Service - Sweeping frequency as defined in the contract documents which must be performed on the schedule set forth in the contract documents.

1-8 Unscheduled Service - That service which can be requested by the City to be performed outside the bounds of the scheduled service which can be anticipated a minimum of twenty-four (24) hours in advance.

1-9 Emergency Service - That service which can be requested by the City to be performed outside the bounds of the scheduled service within one (1) hour of being notified to provide such service.

1-10 Machines – The primary and secondary sweepers shall be referenced in this RFB as “machines”. All requirements of this RFB for machines shall be for both the primary sweeper and the secondary sweeper.

## SECTION 2

## SCOPE OF WORK & FEES

2-1 Scope of Work - The work under this contract shall consist of the items contained in the Bid, including all the supervision, vehicles, labor, materials, tools, equipment and all other items necessary to complete said work in accordance with the contract documents.

2-2 Fees – The fees for services outlined in **Exhibit A, Section 3** are:

| ONE-YEAR EXTENSION (MARCH 2019 - FEB 2020) | | | | | |
|---|---|---|---|---|---|
| ITEM NO. | DESCRIPTION | QUANTITY | UNIT | RATE | COST |
| 1 | SCHEDULED SWEEPING | 3500 | MILES | $19.53 | $68,355.00 |
| 2 | UNSCHEDULED SWEEPING | 15 | HOURS | $95.00 | $1,425.00 |
| 3 | EMERGENCY SWEEPING | 10 | HOURS | $131.94 | $1,319.40 |
| 4 | 11 PARKING LOTS | 4 | PER YEAR | $791.65 | $3,166.60 |
| 5 | OAKDALE AIRPORT | 4 | PER YEAR | $527.76 | $2,111.04 |
| | | | | SUB-TOTAL | $76,377.04 |
| | | | | CONTINGENCY | $3,622.96 |
| | | | | **GRAND TOTAL** | **$80,000.00** |

## SECTION 3

## SWEEPING SERVICES

3-1 Types of Sweeping Services

3-1.01 Scheduled Service - The Contractor will furnish scheduled sweeping service for:

1. Those streets designated by City at the time of the execution of the contract. After the execution of the contract, City may add or delete other streets or portions of streets at the agreed contract rate. The City may request a change in the schedule within seven (7) day advance notice to the contractor.

2. Those parking lots designated by City at the time of the execution of the contract. After the execution of the contract, City may add or delete other parking lots or portions of parking lots based on a negotiated price, compared to the previous. The City may request a change in the schedule within seven (7) day advance notice to the contractor.

3. Those runways, taxiways, aprons, lanes, driveways and parking lots of the Oakdale Municipal Airport designated by City at the time of the execution of the contract. After the execution of the contract, City may add or delete other areas or portions of the Airport at the agreed contract rate. The City may request a change in the schedule within seven (7) day advance notice to the contractor.

3-1.02 Unscheduled Service - The Contractor will also provide, if required by the City, unscheduled sweeping of any street or streets or portions of streets. The City will give Contractor a minimum twenty-four (24) hour notice for unscheduled sweeping.

3-1.03 Emergency Service - The Contractor will also respond to emergency calls for service at any and all times of the day or night every day during the term of this contract within one (1) hour of being notified to provide such service.

3-2 Frequency of Service - · Residential sweeping is done once a month. Down Town & Highway sweeping is done once a week. Industrial & Commercial sweeping is done by-weekly, twice per month. Frequency for residential areas will be increased to twice per month, for up to 3 months, in the fall.

3-3 Existing Streets Curb Mileage – The Contractor shall have sixty days (60) from the execution of this Agreement to provide estimated curb miles table of the streets shown in the maps provided. The Contractor shall provide GPS files, per Section 5-4, to corroborate its estimated curb miles table.

3-3.01 New City Streets – New streets may be added by the Director of Public Services or their designated representative during the term of this Agreement. Such streets shall be added to the street sweeping schedule upon receipt of notice of the streets to be added by the Contractor and approval. New street miles will be added to the Contractors estimated curb miles table and adjusted to the payment schedule on a pro-rata basis.

3-4 Days and Hours of Operation - Scheduled service shall be Monday through Friday only. **Sweeping of residential areas shall not start before 6:00 am or continue after 5:00 pm. Commercial areas shall be swept between 6:00 pm and 6:00 am.** Sweeping shall be scheduled to maximize the area of streets being swept by minimizing interference by parked vehicles. Sweeping shall be scheduled and done in such a way as to minimize noise complaints in residential areas and parking lots adjacent to residential areas. The Director of Public Services or their designated representative may require revisions in the hours and/or manner of operation as necessary to maximize sweeping coverage, to minimize noise complaints, or to coincide with City staff working hours.

3-5 Holidays - There will be no sweeping on the following observed holidays: New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas. Contractor shall perform scheduled sweeping on the day after said holiday except when that day would be a weekend or coincide with same day garbage pick-up service; then scheduled sweeping would be performed the day following the holiday.

3-6 Sweeping Routes - Sweeping routes shall be adhered to by the Contractor. The Contractor shall provide a description of how it plans to meet the sweeping route schedule, which is subject to approval by the Director of Public Services or their designated representative. Sweeping schedules are to be on the same day of the week each month for the specific route, e.g., second Tuesday of each month, etc. Contractor shall submit a calendar schedule designating the routes to the City for its approval. **Areas scheduled for sweeping shall not coincide with same day garbage pick-up service or special events requiring use of parking lots or special events at the Airport.**

3-7 Vehicles - It is understood that if vehicles are parked on the streets when services are being performed by the Contractor, then Contractor's operations will be impeded and Contractor will be required to bypass said parked vehicles. In such events, the rates charged by Contractor shall not be reduced.

3-7.01 Level of Cleanliness - Level of cleanliness shall be defined as the absence of "debris" in the streets and gutters, parking lots and Airport upon the completion of the sweeping operation. Payment will be for one pass only, and no separate payment will be made for a second pass needed to remove debris.

3-7.02 Hand-Sweeping/Vacuuming - Contractor shall remove by hand-sweeping / vacuuming all visible debris in and around "porkchop" islands, medians, parking block, valley

gutters, adjacent Airport hangars or any other area not handled by the mechanical sweeper. Compensation for hand-sweeping/vacuuming shall be considered as included in other terms of work, and no separate payment will be made.

3-8 Intersections – At all intersections, where debris has accumulated forming "invisible" islands, extra sweeper passes must be made to eliminate debris accumulation. No separate payment will be made for extra passes needed to clean intersections.

3-9 Parking Lot Sweeping – as described below:

| CITY OF OAKDALE PARKING LOTS | | | |
|---|---|---|---|
| **Area** | **Parking Lot** | **Address** | **APN** |
| P-1 | North 3rd Avenue Parking | 200 Block North 3rd Avenue | 130-003-059 |
| P-2 | North 2nd Avenue Parking | 100 Block North 2nd Avenue | 130-003-035<br>130-003-034 |
| P-3 | North 3rd Avenue Parking | 100 Block North 3rd Avenue | 130-003-053<br>130-003-043 |
| P-4 | Dorada Park | 500 Block North 3rd Avenue | N/A |
| P-5 | Gene Bianchi Center | 110 South 2nd Avenue | 130-009-044 |
| P-6 | Oakdale Fire Station 5 | 325 South 3rd Avenue | 130-004-006 |
| P-7 | South Yosemite Parking | 300 Block East G Street | 130-004-004 |
| P-8 | Wood Park | 200 Block South Yosemite Avenue | 129-004-061 |
| P-9 | South Sierra Parking Lot | 200 Block south Sierra Avenue | 129-004-065 |
| P-10 | Cottles Wood Park | 1300 Block East "J" Street | 064-022-033<br>064-064-053 |
| P-11 | Kerr Park | 842 North Stearns Road | 064-010-013 |

3-9.01 Frequency - The City parking lots and the Oakdale Municipal Airport are to be swept once a quarter, unless otherwise required to more or less frequent as determined by the Director of Public Services or their designated representative. The parking lot and Airport shall be reduced or increased according to the Unit Price on the Additive Bid Alternatives. Schedule and time of parking lot sweeping to be provided by the Contractor and approved by the Director of Public Services or their designated representative.

3-9.02 Adding Parking Lots – Should the City desire the contractor to sweep additional parking lots, the City will provide a 30-day advance notice to the contractor. The City will pay the contractor for the added parking lots based on a negotiated price, compared to the previous.

3-10 Weather - In the event of heavy rain or other severe weather conditions, the scheduled sweeping service may be suspended. A request to not sweep will be made by the Contractor and accepted or denied by the City within eight hours of receipt.

3-11 Water – The Contractor shall obtain a Fire Hydrant Permit from City of Oakdale Public Services Department and a water meter from the City of Oakdale Water Division for the sweeping operations. The Contractor shall be responsible for the replacement value of the water meter if damaged, lost or stolen. The Contractor shall report water usage per sweeping reporting schedule as outlined in Section 5-3 of the Special Provisions.

3-12 Dust Control - The proper volume and pressure of water will be supplied by the sweeper and shall be in good working condition at all times to adequately control dust during the

sweeping operations. The Contractor shall take care not to blow, sweep or cause debris to enter into airplane hangars at the Airport.

3-13 Traffic Counters - The Contractor is cautioned that at various times and locations, the City will temporarily install portable traffic counters which utilize a hose placed in the roadway. When an area with a counter is swept, care should be taken to avoid the counter hose.

3-14 Speed - The Contractor shall operate the sweepers between three and five miles per hour when sweeping, unless it can be proven, to the satisfaction of the Director of Public Services or their designated representative, the sweeper can operate at a higher speed and still operate efficiently.

3-15 Call Backs - Whenever, in the opinion of the Director, a section of street is inadequately swept evidenced by the appearance of debris, the Contractor shall, within 24 hours after notification, re-sweep the section in question and may, at the discretion of the Director, forfeit One Hundred Dollars ($100.00) for each time a street is inadequately swept as liquidated damages. No additional payment will be made for callback sweeping.

3-16 Disposal – The City will provide a container at its 5th Avenue yard, or a location to be determined by the Director of Public Services or their designated representative, for debris disposal.

## SECTION 4

## EQUIPMENT

4-1 Equipment - The equipment used to complete the sweeping required by this contract is subject to the approval of the Director of Public Services or their designated representative, and must conform to the following:

4-1.01 Proof of Ownership - The Contractor must have proof of ownership or a signed lease for the duration of the contract for each sweeping machine used in the performance of this contract.

4-1.02 Registration - Sweeping machines must be properly registered and insured in accordance with California State Motor Vehicle Laws.

4-1.03 Safety Regulations - Sweeping machines must conform to all federal, state and local safety regulations and be properly licensed through the State of California.

4-1.04 Condition of Equipment - Primary and secondary machine shall be approval by the Director of Public Services or their designated representative.

Primary and secondary machine must be in excellent working condition capable of removing debris throughout the life of the contract. The outside body of the machine must be free from dents and large scratches, and paint must be well maintained.

Machines must be equipped with dual gutter brooms no shorter than seven (7) inches, which shall be operating during all sweeping operations, and a main broom no shorter than eight (8) inches capable of sweeping at minimum an eight (8)-foot path, or vacuum sweep if approved by the Director of Public Services or their designated representative. Only polyurethane bristles will be allowed at the Oakdale Municipal Airport, metal bristles are strictly prohibited.

The use of a steel plate on the sweeper wheel to prevent tire scuffing against the curb will not be permitted.

All machines and equipment must meet State of California emissions standards.

4-2 Maintenance of Equipment - All required maintenance, parts and fuel are part of the contract and furnished by the Contractor, and all major mechanical problems must be corrected at the Contractor's yard. A sufficient supply of spare brooms and other parts must be kept on hand to ensure the timely and continuous fulfillment of this contract.

4-3 Breakdown of Equipment - At all times the Contractor shall properly maintain a minimum of two (2) sweeping machines, both as to condition and appearance, for the use on the work under this contract. In case of breakdown by the primary sweeper, service by a secondary sweeper is required to complete the daily schedule. The Contractor shall be responsible for and bear the cost of; oil, transmission, fuel and hydraulic fluid spills cleanup.

4-4 Storage of Equipment - The Contractor must provide his or her own storage for equipment such as sweeping machines, brooms, tires, gas, oil and other required parts and materials. The City will not provide storage for any Contractor equipment.

## SECTION 5

## COMMUNICATIONS AND REPORTS

5-1 Office - The Contractor shall maintain an office or such other facility through which he/she can be contacted and from which he/she can maintain radio or pager contact with sweeping vehicles. It shall be equipped with sufficient telephones and shall have a responsible person in charge from 7:30 am to 4:00 pm, Monday through Friday, except holidays. The Contractor shall also provide a 24-hour emergency contact telephone number.

5-2 Complaints - Complaints regarding the street sweeping operations, which the Director of Public Services or their designated representative considers justifiable and the responsibility of the Contractor, will be referred to the Contractor for immediate attention. Within two (2) days, the Contractor shall submit to the Director of Public Services or their designated representative a report of the action taken on each complaint.

5-3 Reports - Contractor shall submit a monthly report of curb miles swept and water used. Reports to the City shall be submitted at the end of each month on forms provided by the City.

5-4 Global Positioning System (GPS) Tracking – All street sweepers used to perform Oakdale's Annual Street Sweeping Services shall have installed a Global Positioning Systems that will enable the City of Oakdale to view via computer internet where the sweepers are at all times. The cost of the entire GPS System will be the responsibility of the successful bidder and the system must be capable of the following:

1. The system shall be Internet based and the Contractor shall provide to the City two (2) accounts to have full access to the site.
2. The system shall be capable of gathering and reporting the following real time data; speed, direction, location on a map, address, distance traveled.
3. The sweepers' path of travel shall be superimposed on a map.
4. Generate daily reports of sweep activity including the items listed above.
5. Maintaining the data for a period of 90 days, after which data will be downloaded to the City of Oakdale for storage.

# CITY OF OAKDALE
# 2019 STREET SWEEPING SCHEDULE

ATTACHMENT C

## MONTHLY

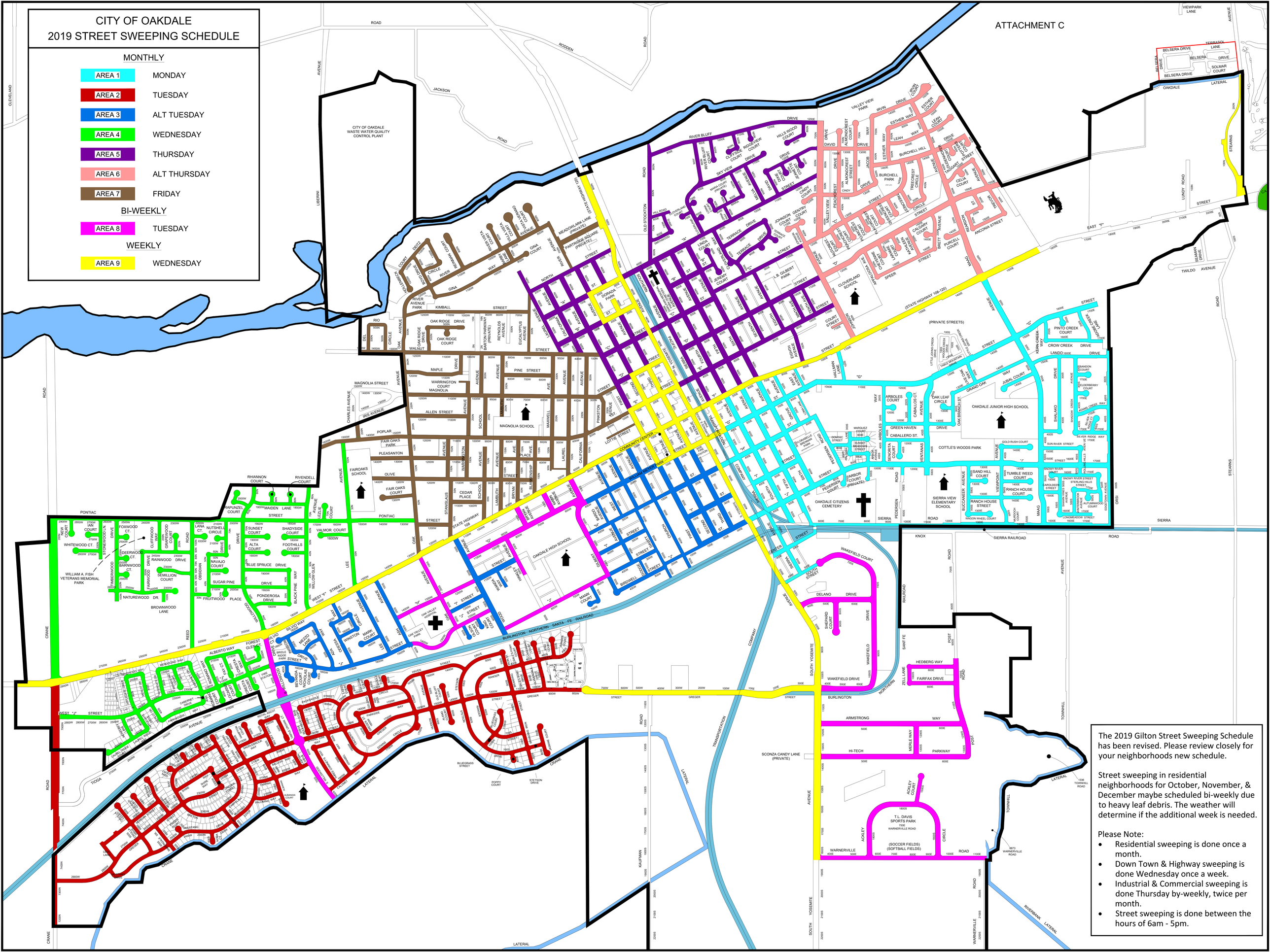
| | |
|---|---|
| AREA 1 | MONDAY |
| AREA 2 | TUESDAY |
| AREA 3 | ALT TUESDAY |
| AREA 4 | WEDNESDAY |
| AREA 5 | THURSDAY |
| AREA 6 | ALT THURSDAY |
| AREA 7 | FRIDAY |

## BI-WEEKLY

| | |
|---|---|
| AREA 8 | TUESDAY |

## WEEKLY

| | |
|---|---|
| AREA 9 | WEDNESDAY |




The 2019 Gilton Street Sweeping Schedule has been revised. Please review closely for your neighborhoods new schedule.

Street sweeping in residential neighborhoods for October, November, & December maybe scheduled bi-weekly due to heavy leaf debris. The weather will determine if the additional week is needed.

Please Note:

- Residential sweeping is done once a month.
- Down Town & Highway sweeping is done Wednesday once a week.
- Industrial & Commercial sweeping is done Thursday by-weekly, twice per month.
- Street sweeping is done between the hours of 6am - 5pm.

# January 2019

January 2019

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| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

February 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Dec 30 | 31 | Jan 1, 19<br>HOLIDAY | 2<br>AREA 8 | 3<br>AREA 9 | 4 | 5 |
| 6 | 7<br>AREA 1 | 8<br>AREA 2<br>AREA 8 | 9<br>AREA 4<br>AREA 9 | 10<br>AREA 5 | 11<br>AREA 7 | 12 |
| 13 | 14 | 15<br>PARKING LOTS<br>PARKS | 16<br>AREA 9 | 17 | 18 | 19 |
| 20 | 21<br>AREA 1 | 22<br>AREA 2<br>AREA 3<br>AREA 8 | 23<br>AREA 4<br>AREA 9 | 24<br>AREA 5<br>AREA 6 | 25<br>AREA 7 | 26 |
| 27 | 28 | 29 | 30<br>AREA 9 | 31 | Feb 1 | 2 |

# February 2019

February 2019

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| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | | |

March 2019

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| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Jan 27 | 28 | 29 | 30 | 31 | Feb 1 | 2 |
| 3 | 4<br>AREA 1 | 5<br>AREA 2<br>AREA 8 | 6<br>AREA 4<br>AREA 9 | 7<br>AREA 5 | 8<br>AREA 7 | 9 |
| 10 | 11 | 12 | 13<br>AREA 9 | 14 | 15 | 16 |
| 17 | 18 | 19<br>AREA 3<br>AREA 8 | 20<br>AREA 9 | 21<br>AREA 6 | 22 | 23 |
| 24 | 25 | 26 | 27<br>AREA 9 | 28 | Mar 1 | 2 |

# March 2019

March 2019

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| 31 | | | | | | |

April 2019

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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Feb 24 | 25 | 26 | 27 | 28 | Mar 1 | 2 |
| 3 | 4<br>AREA 1 | 5<br>AREA 2<br>AREA 8 | 6<br>AREA 4<br>AREA 9 | 7<br>AREA 5 | 8<br>AREA 7 | 9 |
| 10 | 11 | 12<br>PARKING LOTS<br>PARKS | 13<br>AREA 9 | 14 | 15 | 16 |
| 17 | 18 | 19<br>AREA 3<br>AREA 8 | 20<br>AREA 9 | 21<br>AREA 6 | 22 | 23 |
| 24 | 25 | 26 | 27<br>AREA 9 | 28 | 29 | 30 |
| 31 | Apr 1 | 2 | 3 | 4 | 5 | 6 |

# April 2019

April 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
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May 2019

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| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Mar 31 | Apr 1<br>AREA 1 | 2<br>AREA 2<br>AREA 8 | 3<br>AREA 4<br>AREA 9 | 4<br>AREA 5 | 5<br>AREA 7 | 6 |
| 7 | 8 | 9<br>AIRPORT | 10<br>AREA 9 | 11 | 12 | 13 |
| 14 | 15 | 16<br>AREA 3<br>AREA 8 | 17<br>AREA 9 | 18<br>AREA 6 | 19 | 20 |
| 21 | 22 | 23 | 24<br>AREA 9 | 25 | 26 | 27 |
| 28 | 29 | 30 | May 1 | 2 | 3 | 4 |

# May 2019

May 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
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| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

June 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Apr 28 | 29 | 30 | May 1<br>AREA 9 | 2 | 3 | 4 |
| 5 | 6<br>AREA 1 | 7<br>AREA 2<br>AREA 8 | 8<br>AREA 4<br>AREA 9 | 9<br>AREA 5 | 10<br>AREA 7 | 11 |
| 12 | 13 | 14 | 15<br>AREA 9 | 16 | 17 | 18 |
| 19 | 20 | 21<br>AREA 3<br>AREA 8 | 22<br>AREA 9 | 23<br>AREA 6 | 24 | 25 |
| 26 | 27 | 28 | 29<br>AREA 9 | 30 | 31 | Jun 1 |

# June 2019

June 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
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| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

July 2019

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| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| May 26 | 27 | 28 | 29 | 30 | 31 | Jun 1 |
| 2 | 3<br>AREA 1 | 4<br>AREA 2<br>AREA 8 | 5<br>AREA 4<br>AREA 9 | 6<br>AREA 5 | 7<br>AREA 7 | 8 |
| 9 | 10 | 11 | 12<br>AREA 9 | 13 | 14 | 15 |
| 16 | 17 | 18<br>AREA 3<br>AREA 8 | 19<br>AREA 9 | 20<br>AREA 6 | 21 | 22 |
| 23 | 24 | 25<br>PARKING LOTS<br>PARKS | 26<br>AREA 9 | 27 | 28 | 29 |
| 30 | Jul 1 | 2 | 3 | 4 | 5 | 6 |

# July 2019

July 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
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| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

August 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
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| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Jun 30 | Jul 1<br>AREA 1 | 2<br>AREA 2<br>AREA 8 | 3<br>AREA 4<br>AREA 9 | 4<br>HOLIDAY | 5<br>AREA 5 | 6<br>AREA 7 |
| 7 | 8 | 9 | 10<br>AREA 9 | 11 | 12 | 13 |
| 14 | 15 | 16<br>AREA 3<br>AREA 8 | 17<br>AREA 9 | 18<br>AREA 6 | 19 | 20 |
| 21 | 22 | 23 | 24<br>AREA 9 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31<br>AREA 9 | Aug 1 | 2 | 3 |

# August 2019

August 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
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| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

September 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
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| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Jul 28 | 29 | 30 | 31 | Aug 1 | 2 | 3 |
| 4 | 5<br>AREA 1 | 6<br>AREA 2<br>AREA 8 | 7<br>AREA 4<br>AREA 9 | 8<br>AREA 5 | 9<br>AREA 7 | 10 |
| 11 | 12 | 13<br>AIRPORT | 14<br>AREA 9 | 15 | 16 | 17 |
| 18 | 19 | 20<br>AREA 3<br>AREA 8 | 21<br>AREA 9 | 22<br>AREA 6 | 23 | 24 |
| 25 | 26 | 27 | 28<br>AREA 9 | 29 | 30 | 31 |

# September 2019

September 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

October 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Sep 1 | 2<br>AREA 1 | 3<br>AREA 2<br>AREA 8 | 4<br>AREA 4<br>AREA 9 | 5<br>AREA 5 | 6<br>AREA 7 | 7 |
| 8 | 9 | 10 | 11<br>AREA 9 | 12 | 13 | 14 |
| 15 | 16 | 17<br>AREA 3<br>AREA 8 | 18<br>AREA 9 | 19<br>AREA 6 | 20 | 21 |
| 22 | 23 | 24<br>PARKING LOTS<br>PARKS | 25<br>AREA 9 | 26 | 27 | 28 |
| 29 | 30 | Oct 1 | 2 | 3 | 4 | 5 |

# October 2019

October 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

November 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Sep 29 | 30 | Oct 1 | 2<br>AREA 9 | 3 | 4 | 5 |
| 6 | 7<br>AREA 1 | 8<br>AREA 2<br>AREA 8 | 9<br>AREA 4<br>AREA 9 | 10<br>AREA 5 | 11<br>AREA 7 | 12 |
| 13 | 14 | 15 | 16<br>AREA 9 | 17 | 18 | 19 |
| 20 | 21 | 22<br>AREA 3<br>AREA 8 | 23<br>AREA 9 | 24<br>AREA 6 | 25 | 26 |
| 27 | 28 | 29 | 30<br>AREA 9 | 31 | Nov 1 | 2 |

# November 2019

November 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

December 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Oct 27 | 28 | 29 | 30 | 31 | Nov 1 | 2 |
| 3 | 4<br>AREA 1 | 5<br>AREA 2<br>AREA 8 | 6<br>AREA 4<br>AREA 9 | 7<br>AREA 5 | 8<br>AREA 7 | 9 |
| 10 | 11 | 12 | 13<br>AIRPORT<br>AREA 9 | 14 | 15 | 16 |
| 17 | 18 | 19<br>AREA 3<br>AREA 8 | 20<br>AREA 9 | 21<br>AREA 6 | 22 | 23 |
| 24 | 25 | 26 | 27<br>AREA 9 | 28 | 29 | 30 |

# December 2019

December 2019

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

January 2020

| Su | Mo | Tu | We | Th | Fr | Sa |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|---|---|---|---|---|---|
| Dec 1 | 2<br>AREA 1 | 3<br>AREA 2<br>AREA 8 | 4<br>AREA 4<br>AREA 9 | 5<br>AREA 5 | 6<br>AREA 7 | 7 |
| 8 | 9 | 10<br>AREA 3 | 11<br>AREA 9 | 12<br>AREA 6 | 13 | 14 |
| 15 | 16<br>AREA 1 | 17<br>AREA 2<br>AREA 8 | 18<br>AREA 4<br>AREA 9 | 19<br>AREA 5 | 20<br>AREA 7 | 21 |
| 22 | 23 | 24<br>AREA 3 | 25<br>HOLIDAY | 26<br>AREA 9 | 27<br>AREA 6 | 28 |
| 29 | 30 | 31<br>AREA 8 | Jan 1, 20 | 2 | 3 | 4 |

# City of Oakdale

Oakdale, California

Final Draft
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***Basic Financial Statements***

***For the year ended June 30, 2018***

Prepared by:
Finance Department

# City of Oakdale
## Annual Financial Report
## For the year ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Oakdale
Oakdale, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the City of Oakdale, California, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Senior Housing Corporation's equity in the Oakdale Senior Housing Limited Partnership, which represent 54 percent, 135 percent, and 0 percent, respectively, of the assets, net position, and expenses of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Senior Housing Corporation's equity in the Oakdale Senior Housing Limited Partnership, is based solely on the report of the other auditors. We did not audit the financial statements of the Oakdale Senior Housing Limited Partnership, which represent 42 percent, -46 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Oakdale Senior Housing Limited Partnership, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the City, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 5-13 and 86-89 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary comparison schedule for the major capital projects fund, combining and individual general fund and nonmajor fund financial statements, and other budgetary comparison information on pages 94 to 162 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule for the major capital projects fund, combining and individual general fund and nonmajor fund financial statements, and other budgetary comparison information on pages 94 to 162 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the budgetary comparison schedule for the major capital projects fund, combining and individual general fund and nonmajor fund financial statements, and other budgetary comparison information on pages 94 to 162 are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Badawi & Associates, CPAs
Oakland, California
DATE

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## Management's Discussion and Analysis

This section provides a narrative overview and analysis of the financial activities of the City of Oakdale (City) for the fiscal year ended June 30, 2018. It should be read in conjunction with the accompanying transmittal letter and basic financial statements.

### FINANCIAL HIGHLIGHTS

- As of June 30, 2018, total assets of the City exceeded its liabilities by $86,053,034 (net position). The portion of net position that may be used to meet the government's ongoing obligations to citizens and creditors (unrestricted net position) is $6,220,834. There are currently $13,985,744 of net position that are restricted and may only be used for a specific purpose. The remaining $65,846,456 is net investment in capital assets.

- As of June 30, 2018, the City's Governmental Activities reported combined net position of $43,572,835 of that, $(6,908,956) is unrestricted.

- As of June 30, 2018, the City's governmental funds reported combined ending fund balances of $18,032,877. Approximately 82.1% of this total amount, $14,800,316, is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been set aside for a specific purpose due to a law, regulation, or Council action or it is not part of available, spendable resources. Of the remaining balance, $3,232,561 is unassigned.

- Capital assets in the governmental funds, net of depreciation, increase to $38,567,315 from $35,966,986, which includes $49,386,461 of infrastructure per the requirements of GASB 34.

### OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is in two major parts:

**1) Introductory section**, which includes general information;

**2) Financial section**, which includes the Management's Discussion and Analysis (this part), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements along with the notes to these financial statements, and Combining and Individual Fund Financial Statements and Schedules.

#### The Basic Financial Statements

The Basic Financial Statements are comprised of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the City's financial activities and financial position.

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## OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

### Government-wide Financial Statements

The Government-wide Financial Statements provide a broad overview of the City's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations.

The Statement of Activities provides information about all the City's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each the City's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the City's activities are grouped into Governmental Activities and Business-type activities, as explained below. All the amounts in the Statement of Net Position and the Statement of Activities are separated into Governmental Activities and Business-type Activities in order to provide a summary of these two activities of the City as a whole.

♦ ***Governmental activities*** – All of the City's basic services are considered to be governmental activities, including general government, community development, economic development, public safety, animal control, engineering, community events, public improvements, planning and zoning, building inspections, and general administration. These services are supported by general City revenues such as taxes and by specific program revenues such as developer fees. The City's governmental activities include the activities of a separately legal entity, the Oakdale Redevelopment Agency because the City is financially accountable for these entities.

♦ ***Business-type activities*** – All the City's enterprise activities are reported here, including Water, Sewer, Parking and Airport. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

***Governmental funds.*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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**OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued**

**Fund Financial Statements, Continued**

Because the focus of the Governmental Fund Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statement. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Governmental Fund Financial Statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all nonmajor funds summarized and presented only in a single column. Subordinate schedules present the detail of these nonmajor funds. Major funds present the major activities of the City for the year, and may change from year to year as a result of changes in the pattern of the City's activities.

For the fiscal year ended June 30, 2018, the City's major funds are as follows:

GOVERNMENTAL FUNDS:

- General Fund
- Housing Special Revenue Fund
- Prop 84 S. Yosemite park Capital Project Fund

PROPRIETARY FUNDS:

- Sewer Enterprise Fund
- Water Enterprise Fund
- Aviation Enterprise Fund

***Proprietary funds***. The City maintains Enterprise-type and internal service proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the Government-wide Financial Statements. The City uses enterprise funds to account for Water, Sewer, Parking and Aviation activities. Proprietary funds provide the same type of information as the Government-wide Financial Statements, only in more detail. Internal service funds present operations for services provided within the government. Internal service funds are maintained for equipment, information technology, risk management, and building maintenance activities. The proprietary fund financial statements provide separate information for the all of the enterprise operations and a combined total for the internal service funds, which are consolidated into governmental activities at the government-wide statement level.

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## OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

### Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the basic financial statements can be found on pages 44–85 of this report

### Combining and Individual Fund Financial Statements and Schedules

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements can be found on pages 102-111 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

In the case of the City, assets exceeded liabilities by $75,333,645 as of June 30, 2018.

The Summary of Net Position as of June 30, 2018, and 2017, follows:

**Summary of Net Position**

| | 2018 | | | 2017 | | |
|---|---|---|---|---|---|---|
| | Govern-mental Activities | Business-type Activities | Total | Govern-mental Activities | Business-type Activities | Total |
| Current and other assets | $ 19,310,015 | $ 17,936,894 | $ 37,246,909 | $ 15,753,036 | $ 14,834,737 | $ 30,587,773 |
| Noncurrent assets | 47,269,609 | 42,834,155 | 90,103,764 | 44,880,882 | 41,623,771 | 86,504,653 |
| Total assets | 66,579,624 | 60,771,049 | 127,350,673 | 60,633,918 | 56,458,508 | 117,092,426 |
| Deferred outflows | 5,203,728 | 1,396,419 | 6,600,147 | 4,136,712 | 1,110,086 | 5,246,798 |
| Total assets and deferred outflows | 71,783,352 | 62,167,468 | 133,950,820 | 64,770,630 | 57,568,594 | 122,339,224 |
| Current and other liabilities | 3,059,784 | 1,708,726 | 4,768,510 | 3,425,540 | 2,089,883 | 5,515,423 |
| Long-term liabilities | 23,378,493 | 17,502,964 | 40,881,457 | 21,431,509 | 17,436,450 | 38,867,959 |
| Total liabilities | 26,438,277 | 19,211,690 | 45,649,967 | 24,857,049 | 19,526,333 | 44,383,382 |
| Deferred inflows | 1,772,240 | 475,579 | 2,247,819 | 2,067,408 | 554,789 | 2,622,197 |
| Total deferred inflows | 1,772,240 | 475,579 | 2,247,819 | 2,067,408 | 554,789 | 2,622,197 |
| Net position: | | | | | | |
| Net investment in capital assets | 36,496,047 | 29,350,409 | 65,846,456 | 33,799,855 | 27,500,083 | 61,299,938 |
| Restricted | 13,985,744 | - | 13,985,744 | 11,025,367 | - | 11,025,367 |
| Unrestricted (deficit) | (6,908,956) | 13,129,790 | 6,220,834 | (6,979,049) | 9,987,389 | 3,008,340 |
| Total net position | $ 43,572,835 | $ 42,480,199 | $ 86,053,034 | $ 37,846,173 | $ 37,487,472 | $ 75,333,645 |

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The change in net position for the fiscal years ended June 30, 2018 and 2017, follows:

**Changes in Net Position - Primary Government**

| | 2018 | | | 2017 | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total | Governmental Activities | Business-type Activities | Total |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | $ 5,341,563 | $ 11,442,613 | $ 16,784,176 | $ 4,439,544 | $ 10,096,003 | $ 14,535,547 |
| Operating grants and contributions | 978,100 | - | 978,100 | 672,961 | - | 672,961 |
| Capital grants and contributions | 3,761,768 | 1,022,554 | 4,784,322 | 2,820,806 | 844,581 | 3,665,387 |
| General revenues and transfers: | | | - | | | - |
| Property taxes | 3,521,996 | - | 3,521,996 | 3,304,369 | - | 3,304,369 |
| Sales taxes | 5,551,349 | - | 5,551,349 | 5,343,251 | - | 5,343,251 |
| Franchise taxes | 992,392 | - | 992,392 | 997,131 | - | 997,131 |
| Other taxes | 632,511 | - | 632,511 | 1,006,833 | - | 1,006,833 |
| Other revenues | - | - | - | - | - | - |
| Total revenues | 20,779,679 | 12,465,167 | 33,244,846 | 18,584,895 | 10,940,584 | 29,525,479 |
| Expenses | | | | | | |
| Governmental activities: | | | | | | |
| General government | 1,682,038 | - | 1,682,038 | 1,744,594 | - | 1,744,594 |
| Public Safety | 8,863,086 | - | 8,863,086 | 8,524,739 | - | 8,524,739 |
| Public Works | 1,413,890 | - | 1,413,890 | 1,319,306 | - | 1,319,306 |
| Community Development | 818,581 | - | 818,581 | 627,897 | - | 627,897 |
| Parks and recreation | 2,269,121 | - | 2,269,121 | 2,144,599 | - | 2,144,599 |
| Interest and fiscal charges | 161,276 | - | 161,276 | 193,230 | - | 193,230 |
| Business-type activities: | | | - | | | - |
| Sewer | - | 4,201,461 | 4,201,461 | - | 3,946,755 | 3,946,755 |
| Water | - | 2,922,721 | 2,922,721 | - | 3,142,645 | 3,142,645 |
| Parking | - | 32,901 | 32,901 | - | 40,604 | 40,604 |
| Aviation | - | 346,087 | 346,087 | - | 352,265 | 352,265 |
| Total expenses | 15,207,992 | 7,503,170 | 22,711,162 | 14,554,365 | 7,482,269 | 22,036,634 |
| Increase (decrease) in net position before transfers | 5,571,687 | 4,961,997 | 10,533,684 | 4,030,530 | 3,458,315 | 7,488,845 |
| Investment earnings | 104,975 | 30,730 | 135,705 | 150,219 | 99,461 | 249,680 |
| Change in net position | 5,676,662 | 4,992,727 | 10,669,389 | 4,180,749 | 3,557,776 | 7,738,525 |
| Net position: | | | | | | |
| Beginning of year | 37,846,173 | 37,487,472 | 75,333,645 | 33,665,424 | 33,929,696 | 67,595,120 |
| End of year | $ 43,522,835 | $ 42,480,199 | $ 86,003,034 | $ 37,846,173 | $ 37,487,472 | $ 75,333,645 |

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

### Revenues

The City's total revenues for governmental and business-type activities were $33,380,551 for the fiscal year ended June 30, 2018. Approximately 41.68% of the City's key revenues are generated from three major sources.

The following discusses variances in key revenues from the prior fiscal year:

**1. Sales Tax**. Annual receipts are up approximately 3.89% as we started to see some economic recovery primarily in the transportation sector, comprise primarily of car and fuel sales.

**2. Property Tax**. Annual receipts increased by 6.6%, as we continue to see recovery in property values.

**3. Grants and Contributions – Governmental Activities Operating**. The City receives funds under the state parks bond act for the construction of the South Yosemite Ave Community Park, Valley View Trail and federal grants for the South Yosemite Ave and C street projects. There was an increase in these funds in the current year as we had a full year of construction of the Valley View Trail and the completion of the three street projects.

### Expenses

Governmental and business-type activity expenses of the City for the year totaled $22,661,162. Governmental activity expenses totaled $15,157,992 or 66.9% of total expenses. Business-type activities incurred $7,503,170 of expenses during the fiscal year. Public safety costs represented 58.5% of total governmental activities expenses, which represented the largest single expense for governmental activities.

### Governmental Activities

The following table shows the cost of each of the City's major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City's taxpayers by each of the programs. The total cost of services and the net cost of services for the fiscal years ended June 30, 2017, and 2018, are as follows:

| | 2018 | | 2017 | |
|---|---|---|---|---|
| | Total Cost of Services | Net Cost of Services | Total Cost of Services | Net Cost of Services |
| General government | $ 1,682,038 | $ (5,707) | $ 1,744,594 | $ (333,430) |
| Public safety | 8,863,086 | (7,527,187) | 8,524,739 | (7,242,203) |
| Public works | 1,413,890 | 1,938,795 | 1,319,306 | (659,705) |
| Community development | 818,581 | (75,338) | 627,897 | (25,173) |
| Parks and recreation | 2,269,121 | 704,152 | 2,144,599 | 1,832,687 |
| Interest and fiscal charges | 161,276 | (161,276) | 193,230 | (193,230) |
| Total | $ 15,207,992 | $ (5,126,561) | $ 14,554,365 | $ (6,621,054) |

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

**Business-type activities.** Business-type activities increased the City's net position by $4,992,727. The City has four business-type activities: Sewer, Water, Parking and Aviation. Sewer accounts for 56.9%, Water accounts for 38.7%, Parking accounts for 0.2%, and Aviation accounts for 4.2% of total business-type activity revenue.

### Financial Analysis of the Government's Funds

The City of Oakdale uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.

**Governmental funds**. The City's governmental funds provide information on near-term inflows, outflows, and balances of spending resources. At the fiscal year ended June 30, 2018, the City's governmental funds reported combined fund balances of $18,032,877. This is an increase of $687,522 or 4.0% over last year. The increase was mainly due to a full year of Measure L (county wide ½ cent sales tax measure) revenues and development impact fees from increased housing construction. The General Fund is the chief operating fund of the City. At the fiscal year ended June 30, 2018, General Fund unassigned fund balance totaled $4,398,417 with $44,472 reported as nonspendable.

**Enterprise funds**. The City's enterprise funds net position increase by $4,992,727 in the fiscal year ended June 30, 2018. This was primarily in the sewer and water capital replacement reserve funds for some large projects in the next five years.

### General Fund Budgetary Highlights

The difference between the final budget and actual revenues reflects a positive of $210,376. This was mainly due to an increase in sales tax, licenses and permits, and charges for services being over the budget estimates.

The difference between the total original budget and the total final amended budget was a decrease of $470,182. Actual expenditures were $371,032 below budget (less than 3% of budget).

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

### Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2018, amount to $80,746,065. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| Land and improvements | $ 2,585,665 | $ 2,446,894 | $ 2,971,430 | $ 2,971,430 | $ 5,557,095 | $ 5,418,324 |
| Construction in progress | 6,693,541 | 6,738,227 | 1,749,587 | 4,505,502 | 8,443,128 | 11,243,729 |
| Buildings and improvements | 5,962,502 | 8,769,133 | 84,369 | 32,535,439 | 6,046,871 | 41,304,572 |
| Machinery and equipment | 1,055,979 | 868,730 | 2,129,208 | 848,221 | 3,185,187 | 1,716,951 |
| Infrastructure | 22,269,628 | 17,144,002 | 35,244,156 | - | 57,513,784 | 17,144,002 |
| Total capital assets | $ 38,567,315 | $ 35,966,986 | $ 42,178,750 | $ 40,860,592 | $ 80,746,065 | $ 76,827,578 |

Major capital asset events during the year included the drilling of water well #10, street construction projects and the ongoing construction of the community park and the valley view trail.

More detail of the capital assets and current activity can be found in the notes to the financial statements in Note 5 to the Basic Financial Statements.

### Long-term Obligations

At June 30, 2018, the City had long-term debt outstanding of $4.6 million and $12.8 million for governmental activities and business-type activities respectively compared to $5.1 million and $13.4 million for governmental activities and business-type activities in the prior year. The City's long-term debt obligations at June 30, 2018 and 2017 were as follows:

| | Governmental Activities | | Business-type Activities | |
|---|---|---|---|---|
| | 2018 | 2017 | 2018 | 2017 |
| Western Alliance Bank Loan | $ 2,012,268 | $ 2,099,131 | $ - | $ - |
| 2015 Pension Obligation Bonds | 2,519,100 | 2,906,100 | - | - |
| Stanislaus County Loan | 59,000 | 68,000 | - | - |
| WestAmerica Bank Loan | - | - | 536,175 | 706,764 |
| CSWRCB Revolving Loan | - | - | 12,292,165 | 12,653,745 |
| Total | $ 4,590,368 | $ 5,073,231 | $ 12,828,340 | $ 13,360,509 |

Additional information on long-term obligations is provided in Note 6 to the Basic Financial Statements.

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**Economic Outlook**

The trend of a very slow economic recovery continues. Overall, the economy is expected to improve, with slow and steady growth over the next few years. There is no certainty that economic progress will continue. The local job market remains anemic and real estate prices have increased due to limited availability of housing stock although we are seeing the limited housing lots getting built out.

The City's major General Fund revenue sources are sales tax and property taxes. We are estimating property tax revenue to increase approximately 6.9% and are projecting a small increase in sales tax in fiscal year 2018–2019.

The revenues for the water and sewer enterprise will continue to increase as we continue to implement the November 2015 approved water rates.

**Requests for Information**

This Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. If you have any questions about this report, need additional financial information, or would like to obtain component unit financial statements, contact Albert Avila, Finance Director, 280 N. Third Street, Oakdale, CA 95361, or visit the City's web page at www.oakdalegov.com.

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# BASIC
# FINANCIAL STATEMENTS

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# GOVERNMENT-WIDE FINANCIAL STATEMENTS

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# City of Oakdale
## Statement of Net Position
## June 30, 2018

| | Primary Government | | |
|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total |
| **ASSETS** | | | |
| Current assets: | | | |
| Cash and investments | $ 15,382,677 | $ 16,551,973 | $ 31,934,650 |
| Restricted cash and investments | 197,186 | - | 197,186 |
| Receivables: | | | |
| Accounts Receivable | 90,974 | 1,332,114 | 1,423,088 |
| Taxes | 218,492 | | |
| Interest | 13,138 | 12,207 | 25,345 |
| Intergovernmental | 3,262,611 | - | 3,262,611 |
| Other Receivables | 100,465 | - | |
| Inventory | 44,472 | 40,600 | 85,072 |
| Prepaid items and deposits | - | - | - |
| Total current assets | 19,310,015 | 17,936,894 | 36,927,952 |
| Noncurrent assets: | | | |
| Investments in limited partnership | - | - | - |
| Prepaid bond insurance | - | 55,528 | 55,528 |
| Loans/Notes receivable | 8,022,324 | - | 8,022,324 |
| Advance to Successor Agency private purpose trust | 679,970 | 599,877 | 1,279,847 |
| Capital assets: | | | |
| Non-depreciable | 9,279,206 | 4,721,017 | 14,000,223 |
| Depreciable, net | 29,288,109 | 37,457,733 | 66,745,842 |
| Total capital assets | 38,567,315 | 42,178,750 | 80,746,065 |
| Total noncurrent assets | 47,269,609 | 42,834,155 | 90,103,764 |
| **Total assets** | 66,579,624 | 60,771,049 | 127,350,673 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Deferred outflows related to pension | 5,203,728 | 1,396,419 | 6,600,147 |
| **Total deferred outflows of resources** | 5,203,728 | 1,396,419 | 6,600,147 |
| **LIABILITIES** | | | |
| Current liabilities: | | | |
| Accounts payable and accrued liabilities | 1,844,085 | 803,132 | 2,647,217 |
| Interest payable | 35,718 | 256,084 | 291,802 |
| Unearned revenue | - | - | - |
| Deposits payable | 526,345 | 84,989 | 611,334 |
| Compensated absences - due within one year | 98,394 | 32,328 | 130,722 |
| Long term debt - due within one year | 555,242 | 532,193 | 1,087,435 |
| Total current liabilities | 3,059,784 | 1,708,726 | 4,768,510 |
| Noncurrent liabilities: | | | |
| Compensated absences - due in more than one year | 871,834 | 249,949 | 1,121,783 |
| Net pension liability | 18,471,533 | 4,956,867 | 23,428,400 |
| Long term debt - due in more than one year | 4,035,126 | 12,296,148 | 16,331,274 |
| Total noncurrent liabilities | 23,378,493 | 17,502,964 | 40,881,457 |
| **Total liabilities** | 26,438,277 | 19,211,690 | 45,649,967 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Deferred inflows related to pension | 1,772,240 | 475,579 | 2,247,819 |
| **Total deferred inflows of resources** | 1,772,240 | 475,579 | 2,247,819 |
| **NET POSITION** | | | |
| Net investment in capital assets | 36,496,047 | 29,350,409 | 65,846,456 |
| Restricted | 13,985,744 | - | 13,985,744 |
| Unrestricted (deficit) | (6,908,956) | 13,129,790 | 6,220,834 |
| **Total net position** | $ 43,572,835 | $ 42,480,199 | $ 86,053,034 |

See accompanying Notes to Basic Financial Statements.

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| December 31, 2017 | December 31, 2017 |
|---|---|
| Discretely Presented Component Units | |
| Oakdale Senior Housing LP | Senior Housing Corporation |
| 43,784 | $ 154,931 |
| - | - |
| 1,542 | - |
| - | - |
| - | - |
| - | - |
| - | - |
| 331,416 | - |
| 376,742 | 154,931 |
| - | 2,059,165 |
| - | - |
| - | - |
| - | - |
| 400,000 | - |
| 801,073 | - |
| 1,201,073 | - |
| 1,201,073 | 2,059,165 |
| 1,577,815 | 2,214,096 |
| - | - |
| - | - |
| 10,390 | - |
| 141,475 | - |
| - | - |
| 21,924 | - |
| - | - |
| 378,924 | - |
| 552,713 | - |
| - | - |
| - | - |
| 1,718,013 | - |
| 1,718,013 | - |
| 2,270,726 | - |
| - | - |
| - | - |
| - | - |
| - | 2,059,165 |
| (692,911) | 154,931 |
| $ (692,911) | $ 2,214,096 |

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# City of Oakdale
## Statement of Activities
## For the year ended June 30, 2018

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Program Revenues: Total |
|---|---|---|---|---|---|
| **Primary Government:** | | | | | |
| **Governmental activities:** | | | | | |
| General government | 1,682,038 | $ 1,598,497 | $ 12,855 | $ 64,979 | $ 1,676,331 |
| Public safety | 8,863,086 | 719,169 | 616,730 | - | 1,335,899 |
| Public works | 1,363,890 | 408,197 | 330,880 | 2,613,608 | 3,352,685 |
| Community development | 818,581 | 737,608 | 5,635 | - | 743,243 |
| Parks and recreation | 2,269,121 | 1,878,092 | 12,000 | 1,083,181 | 2,973,273 |
| Interest and fiscal charges | 161,276 | - | - | - | - |
| Total governmental activities | 15,157,992 | 5,341,563 | 978,100 | 3,761,768 | 10,081,431 |
| **Business-type activities:** | | | | | |
| Sewer | 4,201,461 | 6,836,878 | - | 252,127 | 7,089,005 |
| Water | 2,922,721 | 4,253,099 | - | 575,158 | 4,828,257 |
| Parking | 32,901 | 19,741 | - | - | 19,741 |
| Aviation | 346,087 | 332,895 | - | 195,269 | 528,164 |
| Total business-type activities | 7,503,170 | 11,442,613 | - | 1,022,554 | 12,465,167 |
| **Total primary government** | $ 22,661,162 | $ 16,784,176 | $ 978,100 | $ 4,784,322 | $ 22,546,598 |
| **Discretely Presented Component Units:** | | | | | |
| Oakdale Senior Housing LP | $ 688,653 | $ 614,561 | - | - | $ 614,561 |
| Senior Housing Corporation | 1,472 | - | - | - | - |
| **Total discretely presented component units** | $ 690,125 | $ 614,561 | $ - | $ - | $ 614,561 |
| | | **General Revenues:** | | | |
| | | Taxes: | | | |
| | | Property taxes | | | |
| | | Sales and use taxes | | | |
| | | Franchise taxes | | | |
| | | Other taxes | | | |
| | | Total taxes | | | |
| | | Investment earnings | | | |
| | | **Total general revenues** | | | |
| | | **Change in net position** | | | |
| | | **Net position - beginning of year** | | | |
| | | **Net position - end of year** | | | |

See accompanying Notes to Basic Financial Statements.

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| Primary Government | | | December 31, 2017 | December 31, 2017 |
|---|---|---|---|---|
| Net (Expense) Revenue and Changes in Net Position | | | Discretely Presented Component Units | |
| Governmental Activities | Business-Type Activities | Total | Oakdale Senior Housing LP | Senior Housing Corporation |
| $ (5,707) | $ - | $ (5,707) | $ - | $ - |
| (7,527,187) | - | (7,527,187) | - | - |
| 1,988,795 | - | 1,988,795 | - | - |
| (75,338) | - | (75,338) | - | - |
| 704,152 | - | 704,152 | - | - |
| (161,276) | - | (161,276) | - | - |
| (5,076,561) | - | (5,076,561) | - | - |
| - | 2,887,544 | 2,887,544 | - | - |
| - | 1,905,536 | 1,905,536 | - | - |
| - | (13,160) | (13,160) | - | - |
| - | 182,077 | 182,077 | - | - |
| - | 4,961,997 | 4,961,997 | - | - |
| (5,076,561) | 4,961,997 | (114,564) | - | - |
| - | - | - | (74,092) | - |
| - | - | - | - | (1,472) |
| - | - | - | (74,092) | (1,472) |
| 3,521,996 | - | 3,521,996 | - | - |
| 5,551,349 | - | 5,551,349 | - | - |
| 992,392 | - | 992,392 | - | - |
| 632,511 | - | 632,511 | - | - |
| 10,698,248 | - | 10,698,248 | - | - |
| 104,975 | 30,730 | 135,705 | - | 49 |
| 10,803,223 | 30,730 | 10,833,953 | - | 49 |
| 5,726,662 | 4,992,727 | 10,719,389 | (74,092) | (1,423) |
| 37,846,173 | 37,487,472 | 75,333,645 | (618,819) | 2,215,519 |
| $ 43,572,835 | $ 42,480,199 | $ 86,053,034 | $ (692,911) | $ 2,214,096 |

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# FUND
# FINANCIAL STATEMENTS

*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Funds Financial Statements*

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## GOVERNMENTAL FUND FINANCIAL STATEMENTS

***General Fund*** primary operating fund of the City, accounts for all activities except those legally or administratively required to be accounted for in other funds.

***Housing Special Revenue Fund*** This fund accounts for the City's housing activities. These activities were previously handled by the City's Former Redevelopment Agency.

***Proposition 84 South Yosemite Park Fund*** accounts for revenues and capital expenditures for South Yosemite Community Park funded by the State of California Proposition 84 grant.

***Other Governmental Funds*** is the aggregate of all the non-major governmental funds.

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# City of Oakdale
## Balance Sheet
## Governmental Funds
## June 30, 2018

| | General Fund | Housing Special Revenue Fund | Prop 84 S. Yosemite Park Capital Project Fund | Non-Major Governmental Funds | Totals |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and investments | $ 2,545,772 | $ 113,906 | $ - | $ 6,200,285 | $ 8,859,963 |
| Restricted cash and investments | - | - | - | 197,186 | 197,186 |
| Receivables: | | | | | |
| Account receivables | 89,816 | 288 | - | - | 90,104 |
| Taxes | 193,513 | - | - | 24,979 | 218,492 |
| Interest | 3,108 | 86 | - | 5,934 | 9,128 |
| Intergovernmental | 1,224,779 | - | 898,017 | 1,139,815 | 3,262,611 |
| Loans/Notes receivable | - | 4,069,161 | - | 3,953,163 | 8,022,324 |
| Other receivable | 91,176 | - | - | 9,289 | 100,465 |
| Due from other funds | 2,046,774 | - | - | - | 2,046,774 |
| Inventory | 44,472 | - | - | - | 44,472 |
| Advances to Successor Agency private purpose trust | - | - | - | 598,490 | 598,490 |
| **Total assets** | $ 6,239,410 | $ 4,183,441 | $ 898,017 | $ 12,129,141 | $ 23,450,009 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable and accrued liabilities | $ 1,021,825 | $ - | $ 9,761 | $ 623,609 | $ 1,655,195 |
| Due to other funds | - | - | 888,257 | 1,158,517 | 2,046,774 |
| Deposits payable | 510,020 | - | - | 16,325 | 526,345 |
| **Total liabilities** | 1,531,845 | - | 898,018 | 1,798,451 | 4,228,314 |
| **Deferred Inflows of Resources:** | | | | | |
| Unavailable revenue | 264,676 | - | 898,017 | 26,125 | 1,188,818 |
| **Total deferred inflows of resources** | 264,676 | - | 898,017 | 26,125 | 1,188,818 |
| **Fund Balances:** | | | | | |
| Nonspendable | 44,472 | - | - | - | 44,472 |
| Restricted | - | 4,183,441 | - | 9,802,303 | 13,985,744 |
| Assigned | - | - | - | 770,100 | 770,100 |
| Unassigned | 4,398,417 | - | (898,018) | (267,838) | 3,232,561 |
| **Total fund balances** | 4,442,889 | 4,183,441 | (898,018) | 10,304,565 | 18,032,877 |
| **Total liabilities, deferred inflows of resources, and fund balances** | $ 6,239,410 | $ 4,183,441 | $ 898,017 | $ 12,129,141 | $ 23,450,009 |

See accompanying Notes to Basic Financial Statements.

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# City of Oakdale
## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
## June 30, 2018

| | | |
|---|---|---|
| **Total Fund Balances - Total Governmental Funds** | | $ 18,032,877 |
| different because: | | |
| Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds' Balance Sheet. | | |
| Non-depreciable | $ 9,279,206 | |
| Depreciable | 29,288,109 | |
| Total capital assets | $ 38,567,315 | 38,567,315 |
| Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet. | | (35,718) |
| Internal service funds were used by management to charge the costs of certain activities, such as equipment replacement chages, to individual funds. The assets and liabilities of the internal service funds were included in governmental activities in the Government-Wide Statement of Net Position. | | 6,420,184 |
| Employer contributions for pension were recorded as expenditures in the governmental funds. However, in the Government-Wide Financial Statements, these contributions are deferred. | | 1,139,809 |
| Unavailable revenue recorded in the fund financial statements resulting from activities in which revenues were earned but funds were not available are reclassified as revenues in the Government-Wide Financial Statements. | | 1,188,818 |
| In the Government-Wide Financial Statements, certain differences between actuarial amounts and actual results for pension are deferred and amortized over a period of time, however these differences are not recognized on the Governmental Funds' Balance Sheet: | | |
| Deferred outflows of resources - pension | | 4,063,919 |
| Deferred inflows of resources - pension | | (1,772,240) |
| Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. | | |
| Compensated absences - due within one year | $ (98,394) | |
| Long term debt - due within one year | (555,242) | |
| Compensated absences - due in more than one year | (871,834) | |
| Long term debt - due in more than one year | (4,035,126) | |
| Net pension liability | (18,471,533) | |
| Total long-term liabilities | $ (24,032,129) | (24,032,129) |
| **Net Position of Governmental Activities** | | $ 43,572,835 |

See accompanying Notes to Basic Financial Statements.

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# City of Oakdale
## Statement of Revenues, Expenditures and Changes in Fund Balances
## Governmental Funds
## For the year ended June 30, 2018

| | General Fund | Housing Special Revenue Fund | Prop 84 S. Yosemite Park Capital Project Fund | Non-Major Governmental Funds | Totals |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Property taxes | $ 3,521,996 | $ - | $ - | $ 1,500,150 | $ 5,022,146 |
| Sales and use taxes | 5,106,900 | - | - | 179,773 | 5,286,673 |
| Franchise taxes | 945,959 | - | - | 46,433 | 992,392 |
| Other taxes | 632,511 | - | - | 1,109,610 | 1,742,121 |
| Licenses and permits | 520,085 | - | - | - | 520,085 |
| Fines and forfeitures | 269,464 | - | - | 216 | 269,680 |
| Intergovernmental | 475,104 | - | 64,979 | 2,171,698 | 2,711,781 |
| Use of money and property | 276,740 | 9,303 | - | 33,293 | 319,336 |
| Charges for services | 469,494 | - | - | 2,350,151 | 2,819,645 |
| **Total revenues** | 12,218,253 | 9,303 | 64,979 | 7,391,324 | 19,683,859 |
| **EXPENDITURES:** | | | | | |
| Current: | | | | | |
| General government | 1,319,113 | - | - | 18,887 | 1,338,000 |
| Public safety | 8,340,790 | - | - | 11,020 | 8,351,810 |
| Public works | 778,132 | - | - | 55,659 | 833,791 |
| Community development | 603,578 | - | - | 52,660 | 656,238 |
| Parks and recreation | 909,857 | - | - | 1,085,911 | 1,995,768 |
| Capital outlay | 51,114 | - | 618,841 | 2,895,322 | 3,565,277 |
| Debt service: | | | | | |
| Principal | - | - | - | 482,863 | 482,863 |
| Interest and fiscal charges | - | - | - | 161,276 | 161,276 |
| **Total expenditures** | 12,002,584 | - | 618,841 | 4,763,598 | 17,385,023 |
| **REVENUES OVER (UNDER) OVER (UNDER) EXPENDITURES** | 215,669 | 9,303 | (553,862) | 2,627,726 | 2,298,836 |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Transfers in | 784,236 | - | - | 160,008 | 944,244 |
| Transfers out | (1,490,558) | - | - | (1,065,000) | (2,555,558) |
| **Total other financing sources (uses)** | (706,322) | - | - | (904,992) | (1,611,314) |
| **Net change in fund balances** | (490,653) | 9,303 | (553,862) | 1,722,734 | 687,522 |
| **FUND BALANCES:** | | | | | |
| Beginning of year | 4,933,542 | 4,174,138 | (344,156) | 8,581,831 | 17,345,355 |
| End of year | $ 4,442,889 | $ 4,183,441 | $ (898,018) | $ 10,304,565 | $ 18,032,877 |

See accompanying Notes to Basic Financial Statements.

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# City of Oakdale

## Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities

## For the year ended June 30, 2018

| | | |
|---|---|---|
| **Net Change in Fund Balances - Total Governmental Funds** | $ | 687,522 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense. This was the amount of capital assets recorded in the current period. | | 3,507,384 |
| Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds. | | (895,074) |
| Loss on disposal of capital assets was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. Therefore, loss on disposal of capital assets was not reported as expenditures in the governmental funds. | | (11,981) |
| Bond proceeds provided current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position. | | |
| Debt principal payments | | 482,863 |
| Accrued compensated leave payable was an expenditure in governmental funds, but the accrued payable increased compensated leave liabilities in the Government-Wide Statement of Net Position | | 13,715 |
| Unavailable revenue recorded in the fund financial statements resulting from activities in which revenues were earned but funds were not available are reclassified as revenues in the Government-Wide Financial Statements. | | 1,188,818 |
| Current year employer pension contributions are recorded as expenditures in the governmental funds, however these amounts are reported as deferred outflow of resources in the Government-Wide Statement of Net Position. | | 1,306,656 |
| Pension expense is recorded as incurred in the Government-Wide Statement of Activities, however, pension expense is not recognized in the governmental funds as it does not require the use of current financial resources. | | (2,328,713) |
| Internal services funds are used by management to charge the cost of certain activities, such as equipment replacement, risk management, technology to individual funds. | | 1,775,472 |
| **Change in Net Position of Governmental Activities** | $ | 5,726,662 |

See accompanying Notes to Basic Financial Statements.

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## PROPRIETARY FUND FINANCIAL STATEMENTS

***Sewer Fund*** accounts for the revenues and expenses of the City's sewer operations.

***Water Fund*** accounts for the revenues and expenses of the City's water operation

***Parking Fund*** accounts for the revenues and expenses of the City's downtown parking operations.

***Aviation Fund*** accounts for the revenues and expenses of the City's airport operations.

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# City of Oakdale
## Statement of Net Position
## Proprietary Funds
## June 30, 2018

| | Major Enterprise Funds | | | Non-Major Enterprise Fund |
|---|---|---|---|---|
| | Sewer Fund | Aviation Funds | Water Funds | Parking Fund |
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and investments | $ 11,603,452 | $ 268,073 | $ 4,637,675 | $ 42,773 |
| Restricted cash and investments | - | - | - | - |
| Receivables: | | | | |
| Accounts receivable | 731,515 | 7,931 | 590,559 | 2,109 |
| Interest | 8,526 | 121 | 3,529 | 31 |
| Intergovernmental | - | - | - | - |
| Inventory | 3,916 | - | 36,684 | - |
| Total current assets | 12,347,409 | 276,125 | 5,268,447 | 44,913 |
| Noncurrent assets: | | | | |
| Advances to Successor Agency private purpose trust | - | - | 599,877 | - |
| Prepaid bond insurance | 55,528 | - | - | - |
| Capital assets: | | | | |
| Non-depreciable | 3,215,349 | 504,399 | 914,269 | 87,000 |
| Depreciable, net | 21,639,021 | 2,979,821 | 12,494,343 | 344,548 |
| Total capital assets | 24,854,370 | 3,484,220 | 13,408,612 | 431,548 |
| Total noncurrent assets | 24,909,898 | 3,484,220 | 14,008,489 | 431,548 |
| **Total assets** | 37,257,307 | 3,760,345 | 19,276,936 | 476,461 |
| **DEFERRED OUTFLOW OF RESOURCES** | | | | |
| Deferred outflows related to pension | 758,482 | 8,085 | 629,852 | - |
| **Total deferred outflows of resources** | 758,482 | 8,085 | 629,852 | - |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable | 353,784 | 48,603 | 400,079 | 666 |
| Interest payable | 256,084 | - | - | - |
| Deposits payable | - | 3,620 | 81,369 | - |
| Compensated absences - due within one year | 16,680 | - | 15,648 | - |
| Long term debt - due within one year | 532,193 | - | - | - |
| Total current liabilities | 1,158,741 | 52,223 | 497,096 | 666 |
| Noncurrent liabilities: | | | | |
| Compensated absences - due in more than one year | 148,562 | 324 | 101,063 | - |
| Net pension liability | 2,692,382 | 28,700 | 2,235,785 | - |
| Long term debt - due in more than one year | 12,296,148 | - | - | - |
| Total noncurrent liabilities | 15,137,092 | 29,024 | 2,336,848 | - |
| **Total liabilities** | 16,295,833 | 81,247 | 2,833,944 | 666 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Deferred inflows related to pension | 258,317 | 2,753 | 214,509 | - |
| **Total deferred inflows of resources** | 258,317 | 2,753 | 214,509 | - |
| **NET POSITION** | | | | |
| Net investment in capital assets | 12,026,029 | 3,484,220 | 13,408,612 | 431,548 |
| Unrestricted | 9,435,610 | 200,210 | 3,449,723 | 44,247 |
| **Total net position** | 21,461,639 | 3,684,430 | 16,858,335 | 475,795 |

See accompanying Notes to Basic Financial Statements.

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| Totals | Governmental Activities Internal Service Funds |
|---|---|
| $ 16,551,973 | $ 6,522,714 |
| | - |
| 1,332,114 | 870 |
| 12,207 | 4,010 |
| - | - |
| 40,600 | - |
| 17,936,894 | 6,527,594 |
| 599,877 | 81,480 |
| 55,528 | - |
| 4,721,017 | - |
| 37,457,733 | - |
| 42,178,750 | - |
| 42,834,155 | 81,480 |
| 60,771,049 | 6,609,074 |
| 1,396,419 | - |
| 1,396,419 | - |
| 803,132 | 188,890 |
| 256,084 | - |
| 84,989 | - |
| 32,328 | - |
| 532,193 | - |
| 1,708,726 | 188,890 |
| 249,949 | - |
| 4,956,867 | - |
| 12,296,148 | - |
| 17,502,964 | - |
| 19,211,690 | 188,890 |
| 475,579 | - |
| 475,579 | - |
| 29,350,409 | - |
| 13,129,790 | 6,420,184 |
| 42,480,199 | 6,420,184 |

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# City of Oakdale

## Statement of Revenues, Expenses and Changes in Fund Net Position
## Proprietary Funds
## For the year ended June 30, 2018

| | Major Enterprise Funds | | | Non Major Enterprise Fund |
|---|---|---|---|---|
| | Sewer Fund | Aviation Fund | Water Fund | Parking Fund |
| **OPERATING REVENUES:** | | | | |
| Charges for services: | | | | |
| Service charges | $ 6,836,878 | $ 311,005 | $ 4,253,099 | $ 9,908 |
| Interdepartmental charges | - | - | - | - |
| Other | - | 21,890 | | 9,833 |
| **Total operating revenues** | 6,836,878 | 332,895 | 4,253,099 | 19,741 |
| **OPERATING EXPENSES:** | | | | |
| General and administrative | 440,744 | 22,252 | 747,107 | - |
| Maintenance and operations | 2,683,408 | 242,529 | 1,751,610 | 10,157 |
| Depreciation and amortization | 758,276 | 81,306 | 424,004 | 22,744 |
| **Total operating expenses** | 3,882,428 | 346,087 | 2,922,721 | 32,901 |
| **OPERATING INCOME (LOSS):** | 2,954,450 | (13,192) | 1,330,378 | (13,160) |
| **NONOPERATING REVENUES (EXPENSES):** | | | | |
| Investment income | 10,956 | 267 | 19,462 | 45 |
| Connection fees | 68,850 | - | 64,882 | - |
| Capital fees | 183,277 | - | - | - |
| Intergovernmental | - | 195,269 | 510,276 | - |
| Interest and debt service expenses | (319,033) | - | - | - |
| **Total nonoperating revenues (expenses)** | (55,950) | 195,536 | 594,620 | 45 |
| **NET INCOME (LOSS) BEFORE TRANSFERS** | 2,898,500 | 182,344 | 1,924,998 | (13,115) |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| **Total transfers** | - | - | - | - |
| **Change in net position** | 2,898,500 | 182,344 | 1,924,998 | (13,115) |
| **NET POSITION:** | | | | |
| Beginning of year | 18,563,139 | 3,502,086 | 14,933,337 | 488,910 |
| End of year | $ 21,461,639 | $ 3,684,430 | $ 16,858,335 | $ 475,795 |

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See accompanying Notes to Basic Financial Statements.

| Totals | Governmental Activities Internal Service Funds |
|---|---|
| $ 11,410,890 | $ - |
| - | 1,330,020 |
| 31,723 | - |
| 11,442,613 | 1,330,020 |
| 1,210,103 | 155,339 |
| 4,687,704 | 1,020,621 |
| 1,286,330 | - |
| 7,184,137 | 1,175,960 |
| 4,258,476 | 154,060 |
| 30,730 | 10,098 |
| 133,732 | - |
| 183,277 | - |
| 705,545 | - |
| (319,033) | - |
| 734,251 | 10,098 |
| 4,992,727 | 164,158 |
| - | 1,653,314 |
| - | (42,000) |
| - | 1,611,314 |
| 4,992,727 | 1,775,472 |
| 37,487,472 | 4,644,712 |
| $ 42,480,199 | $ 6,420,184 |

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# City of Oakdale
## Statement of Cash Flows
## Proprietary Funds
## For the year ended June 30, 2018

| | Major Funds | | | Non Major Enterprise Fund |
|---|---|---|---|---|
| | Sewer Fund | Aviation Fund | Water Funds | Parking Fund |
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | | |
| Receipts from customers | $ 6,766,994 | $ 333,427 | $ 4,136,660 | $ 19,444 |
| Cash received from interfund services provided | - | - | - | - |
| Payments to vendors for services and suppliers | (3,071,587) | (385,051) | (2,788,864) | (10,149) |
| Payments to employees for salaries and benefits | 147,414 | 1,786 | 83,940 | - |
| **Net cash provided by operating activities** | 3,842,821 | (49,838) | 1,431,736 | 9,295 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:** | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Interfund borrowing | - | - | 89,264 | - |
| **Net cash provided by (used in) noncapital financing activities** | - | - | 89,264 | - |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:** | | | | |
| Acquistion and construction of capital assets | (733,918) | (202,279) | (1,655,988) | - |
| Connection fees | 68,850 | - | 64,882 | - |
| Capital fees | 183,277 | - | - | - |
| Grants received | - | 354,471 | 510,276 | - |
| Principal payments - long-term debt | (532,170) | - | - | - |
| Interest and fees paid on long-term debt | (325,966) | - | - | - |
| **Net cash used in capital and related financing activities** | (1,339,927) | 152,192 | (1,080,830) | - |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | | | |
| Investment income received | 6,188 | 222 | 17,822 | 27 |
| **Net cash provided by investing activities** | 6,188 | 222 | 17,822 | 27 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | 2,509,082 | 102,576 | 457,992 | 9,322 |
| **CASH AND CASH EQUIVALENTS:** | | | | |
| Beginning of year | 9,094,370 | 165,497 | 4,179,683 | 33,451 |
| End of year | $ 11,603,452 | $ 268,073 | $ 4,637,675 | $ 42,773 |
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | | |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:** | | | | |
| Operating income | $ 2,954,450 | $ (13,192) | $ 1,330,378 | $ (13,160) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | |
| Depreciation and amortization | 758,276 | 81,306 | 424,004 | 22,744 |
| Changes in assets and liabilities: | | | | |
| Accounts receivable | (69,884) | 782 | (115,277) | (297) |
| Inventory | 409 | - | 8,357 | - |
| Deferred outflows related to pension | (155,525) | (1,658) | (129,150) | - |
| Accounts payable | 52,156 | (120,270) | (298,504) | 8 |
| Deposits payable | - | (250) | (1,162) | - |
| Compensated absences | (1,558) | 198 | (39,767) | - |
| Net pension liability | 347,520 | 3,705 | 288,585 | - |
| Deferred inflows related to pension | (43,023) | (459) | (35,728) | - |
| **Net cash provided by (used in) operating activities** | $ 3,842,821 | $ (49,838) | $ 1,431,736 | $ 9,295 |

See accompanying Notes to Basic Financial Statements.

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| Totals | Governmental Activities Internal Service Funds |
|---|---|
| $ 11,256,525 | $ - |
| - | 1,330,177 |
| (6,255,651) | (1,066,987) |
| 233,140 | - |
| 5,234,014 | 263,190 |
| | |
| - | 1,557,314 |
| - | (27,489) |
| 89,264 | - |
| 89,264 | 1,529,825 |
| | |
| (2,592,185) | - |
| 133,732 | - |
| 183,277 | - |
| 864,747 | - |
| (532,170) | - |
| (325,966) | - |
| | |
| (2,268,565) | - |
| | |
| 24,259 | 7,792 |
| 24,259 | 7,792 |
| 3,078,972 | 1,800,807 |
| | |
| 13,473,001 | 4,721,907 |
| $ 16,551,973 | 6,522,714 |
| | |
| $ 4,258,476 | $ 154,060 |
| | |
| 1,286,330 | - |
| | |
| (184,676) | 157 |
| 8,766 | - |
| (286,333) | - |
| (366,610) | 108,973 |
| (1,412) | - |
| (41,127) | - |
| 639,810 | - |
| (79,210) | - |
| $ 5,234,014 | 263,190 |

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# FIDUCIARY FUND FINANCIAL STATEMENTS

***Successor Agency Private Purpose Trust Fund*** accounts for funds collected and disbursed for the dissolution of the former Oakdale Redevelopment Agency related to Administration and Retirement of enforceable obligations.

***Agency Funds*** accounts for assets held by the City as an agent for individuals, private organizations and other governments.

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# City of Oakdale
## Statement of Fiduciary Net Position
## Fiduciary Funds
## June 30, 2018

| | Successor Agency Private Purpose Trust Fund | Agency Fund |
|---|---|---|
| **ASSETS** | | |
| Cash and investments | $ 1,651,306 | $ 2,303,088 |
| Restricted cash and investment | 10,332 | 587,182 |
| Receivables: | | |
| Accounts | 306 | 241,240 |
| Taxes | - | 7,258 |
| Interest | 1,179 | 1,657 |
| Loans | 47,447 | - |
| **Total assets** | 1,710,570 | $ 3,140,425 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Deferred loss on refunding | 1,222,962 | |
| **Total deferred outflows of resources** | 1,222,962 | |
| **LIABILITIES** | | |
| **Liabilities:** | | |
| Accounts payable | - | $ 203,108 |
| Wages payable | 397 | - |
| Interest payable | 46,209 | - |
| Long term debt - due in one year | - | - |
| Amount held in trust | - | 2,340,177 |
| Due to bondholders | - | 597,140 |
| Total current liabilities | 46,606 | 3,140,425 |
| Long-term obligations | | |
| Long term debt - due in more than one year | 15,889,433 | - |
| Due to the City of Oakdale | 1,279,847 | - |
| Total long-term liabilities | 17,169,280 | - |
| **Total liabilities** | 17,215,886 | $ 3,140,425 |
| **NET POSITION** | | |
| Net position held in trust for redevelopment dissolution | (14,282,354) | |
| **Total net position** | $ (14,282,354) | |

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See accompanying Notes to Basic Financial Statements.

# City of Oakdale
## Statement of Changes in Fiduciary Net Position
## All Fiduciary Funds - Private Purpose Trust Fund
## For the year ended June 30, 2018

| | Successor Agency Trust Fund |
|---|---|
| **ADDITIONS:** | |
| Investment income | $ 79,303 |
| RDA property tax trust fund distribution | 1,640,266 |
| **Total additions** | 1,719,569 |
| **DEDUCTIONS:** | |
| Administration | 55,572 |
| Interest expense | 1,235,504 |
| **Total Deductions** | 1,291,076 |
| **Change in fiduciary net position** | 428,493 |
| **NET POSITION:** | |
| Beginning of year | (14,710,847) |
| End of year | $ (14,282,354) |

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See accompanying Notes to Basic Financial Statements.

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# NOTES TO BASIC FINANCIAL STATEMENTS

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Oakdale, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

### *A. Financial Reporting Entity*

The City of Oakdale (City) was incorporated in 1906, under the laws and regulations of the State of California (State). The City operates under a City Council/Manager form of government and provides the following services: public safety (Police and Fire), public works, water, sewer, storm drainage, construction, and maintenance of streets and highways, planning and zoning, recreation and cultural services, low income and elderly housing assistance, and general administrative services.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements to its activities.

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of: (a) the primary government, the City; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *A. Financial Reporting Entity, Continued*

The following is a brief review of the component units included in the accompanying basic financial statements of the City:

**Blended Component Units –** Blended component units, although legally separate entities, are, in substance, part of the City's operations.

**Oakdale Public Financing Authority** (PFA) was created in 1989, by the Joint Exercise of Powers Agreement between the City and the Agency for the purpose of acting as a vehicle for various financing activities of the City and the Agency. The Financing Authority is governed by a five member Governing Board, which consists of members of the City Council. The primary purpose of the Financing Authority is to render financial assistance to the City and the Agency by issuing debt and financing the construction of public facilities. Separate financial statements are not required for the Financing Authority, and therefore, are not issued.

**Parking Authority of the City of Oakdale** (Parking Authority) was created in 1969 by the City Council to provide parking facilities in the downtown area. The Parking Authority is governed by a five member Governing Board, which consists of the members of the City Council. Separate financial statements are not issued for the Authority.

The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the City. The PFA, and Parking Authority were accounted for as "blended" component units of the City. Despite being legally separate, these entities were so intertwined with the City that they were, in substance, part of the City's operations. Accordingly, the balances and transactions of these component units were reported within the funds of the City's special revenue, debt service and capital project funds.

The following specific criteria were used in determining that the PFA and Parking Authority were blended component units:

- The members of the City Council also acted as the governing bodies of the PFA and Parking Authority.

- The PFA and Parking Authority were managed by employees of the City.

- The City, the PFA and Parking Authority are financially interdependent.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *A. Financial Reporting Entity, Continued*

**Discretely Presented Component Units –** Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

**Oakdale Senior Housing Corporation (OSHC) –** A nonprofit corporation created to serve as General Partner in Oakdale Senior Housing Limited Partnership (OSHLP) (a component unit described below). It is a component unit of the City because the governing board of OSHC is appointed by the City Council. The City Manager also serves as the Executive Director of OSHC.

**Oakdale Senior Housing Limited Partnership (OSHLP) –** A California limited partnership created to own and operate an 80 unit low to moderate income senior housing complex in the City of Oakdale, known as Oak Haven. It is a component unit because the City Council appoints the board of the general partner. Additionally, it is a component unit because through contractual arrangements, the City is responsible for all financial matters, including the oversight of the management agent hired to oversee the daily operations.

### *B. Basis of Accounting and Measurement Focus*

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Government–Wide Financial Statements**

The government–wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental and business-type activities for the City, the primary government, accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These government-wide financial statements are presented on an *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and related infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *B. Basis of Accounting and Measurement Focus, Continued*

**Government–Wide Financial Statements, Continued**

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. Transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

**Governmental Fund Financial Statements**

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria. The City's major governmental funds are described on the following page.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *B. Basis of Accounting and Measurement Focus, Continued*

**Governmental Fund Financial Statements, Continued**

• ***The General Fund*** – Accounts for all general revenues of the city not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.

• ***Housing Special Revenue Fund*** **–** This fund accounts for housing activities of the City. Significant revenues for the fund include interest earnings on outstanding loans that are restricted by grant or State law to be used for low and moderate income housing projects.

• ***Proposition 84 South Yosemite Capital Projects Fund*** **–** This fund accounts for revenues and capital expenditures for the South Yosemite Community Park funded by the State of California Proposition 84 grant.

All governmental funds are accounted for on a spending or *"current financial resources"* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unavailable revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods when both revenue recognition criteria are met, the unavailable revenue is removed from the balance sheet and revenue is recognized.

Unearned revenues arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when the government has a legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences between the two methods of measurement focus.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *B. Basis of Accounting and Measurement Focus, Continued*

**Proprietary Fund Financial Statements**

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows for all proprietary funds. The following were the City's major enterprise funds:

***Sewer Fund*** – This fund accounts for the revenues and expenses of the City's sewer operations.

***Aviation Fund*** – This fund accounts for the revenues and expenses of the City's airport operations.

***Water Fund*** – This fund accounts for the revenues and expenses of the City's water operations.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been consolidated with the governmental activities in the government-wide financial statements.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

**Fiduciary Fund Financial Statements**

Fiduciary fund financial statements include a Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. The City's fiduciary funds include both agency funds and private purpose trust funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Private Purpose Trust Funds account for resources held for other individuals or entities in a manner similar to private enterprise. These funds are accounted for using the accrual basis of accounting.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *C. Cash, Cash Equivalents, and Investments*

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For purposes of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all investments, as the City operates an internal cash management pool which maintains the general characteristics of a demand deposit account.

Disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

The City participates in the Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. LAIF has invested a portion of the pool funds in Structured Notes and Asset- Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset- Backed Securities are subject to market risk as a result of changes in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *C. Cash, Cash Equivalents, and Investments, Continued*

For the purpose of the accompanying statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

### *D. Restricted Cash and Investments*

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects.

### *E. Inventories*

The City accounts for inventories using the first-in, first-out method. Inventories consist primarily of supplies and are carried at cost. Governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

### *F. Capital Assets*

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated fixed assets are valued at their acquisition value on the date donated. City policy has set the capitalization threshold for reporting infrastructure at $100,000; all other capital assets are set at $5,000. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

| | |
|---|---|
| Buildings | 50-60 years |
| Infrastructure | 30-50 years |
| Machinery and equipment | 5-20 years |
| Infrastructure | 15-50 years |

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, sewer, park lands, and buildings. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping, and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *F. Capital Assets, Continued*

Interest accrued during capital assets construction, if any, is capitalized for the business-type and proprietary funds as part of the asset cost.

For all infrastructure systems, the City elected to use the Basic Approach defined by GASB Statement No. 34, which requires all infrastructures be reported at historical cost and be depreciated over their estimated useful lives.

### *G. Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

### *H. Long-Term Liabilities*

**Government-Wide Financial Statements**

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs, except for prepaid bond insurance, are expensed as incurred. Prepaid bond insurance is amortized over the life of the bond.

**Fund Financial Statements**

The Governmental Fund Financial Statements do not present long-term debt. Consequently, long term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *I. Compensated Absences*

It is the City's policy to permit employees to accumulate earned but unused vacation benefits and sick leave. All vacation and sick leave benefits are accrued as earned by employees. All vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds if they have matured, for example, as a result of employee resignation and retirements. The General Fund is generally used to liquidate the compensated absences balance.

### *J. Net Position and Fund Equity*

**Government-Wide Financial Statements**

In the Government-Wide Financial Statements, net position are classified in the following categories:

*Net investment in capital assets* – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

*Restricted Net Position* – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

*Unrestricted Net Position* – This amount is all net position that does not meet the definition of "invested in capital assets, net of related debt" or "restricted net position."

When both restricted and unrestricted net position is available, restricted resources are depleted first before the unrestricted resources are used.

**Fund Financial Statements**

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

***Nonspendable Fund Balance***

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *J. Net Position and Fund Equity, continued*

***Restricted Fund Balance***

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (Creditors, Grantors, Contributors and Other Governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (Gas Tax).

***Committed Fund Balance***

- Self-imposed limitations set in place prior to the end of the period. (Encumbrances, economic contingencies and uncertainties)
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove.
- Council resolution is required to be taken to establish, modify or rescind a fund balance commitment

***Assigned Fund Balance***

- Amounts in excess of nonspendable, restricted and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- Assigned amounts for a specific purpose are as authorized by the City's Finance Director through its fund balance policy.

***Unassigned Fund Balance***

- Residual net resources
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***K. Property Taxes***

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities based on complex formulas. Accordingly, the City accrues only those taxes which are receivable from the county within ninety days after year end.

| | |
|---|---|
| Lien Date | January 1 |
| Levy Date | January 1 |
| Due Date | November 1 and February 1 |
| Collection Date | December 10 and April 10 |

Property taxes levied are recorded as revenue when received in the fiscal year of levy, because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the City and the County of Stanislaus. The Teeter Plan authorizes the Auditor/Controller of the County of Stanislaus to allocate 100% of the secured property taxes billed, but not yet paid.

***L. Pensions***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Oakdale California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***M. Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual result could differ from these estimates and assumptions.

***N. Interfund Balances/Internal Balances***

Advances to and advances from other funds represent interfund loans in the fund financial statements. Advances between funds are offset by a fund liability or by deferred revenue in the applicable governmental funds to indicate that they are not expendable available financial resources. Any unpaid interest due to lack of funds in the borrowing fund increases the principal owed and is reported in the lending fund as deferred revenue. All other outstanding balances between funds are reported as due to and due from other funds. These are generally repaid within the following fiscal year. Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as "internal balances."

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

### *O. New Pronouncements*

In 2018, the City adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* - The objective of this statement is to address reporting by governments that provide other postemployment benefits (OPEB) to their employees and for governments that finance OPEB for employees of other governments. The requirements of this statement were not applicable to the City for the current fiscal year.

- GASB Statement No. 81, *Irrevocable Split-Interest Agreements* – The objective of this statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this statement did not apply to the City for the current fiscal year.

- GASB Statement No. 85, *Omnibus 2017* – The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and other postemployment benefits (OPEB). There was no effect on net position as a result of implementation of this statement.

- GASB Statement No. 86, *Certain Debt Extinguishment Issues* – The objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this statement were applicable to the City in the current fiscal year and did not result in a restatement of net position.

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## 2. CASH AND INVESTMENTS

The City maintains a cash and investment pool for all funds. Certain restricted funds that are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investment held by trustees.

The following is a summary of pooled cash and investments and restricted cash and investments at June 30, 2018:

| | Governmental Activities | Business-Type Activities | Fiduciary Funds | Total |
|---|---|---|---|---|
| Deposits and investments | $ 15,382,677 | $ 16,551,973 | $ 3,954,394 | $ 35,889,044 |
| Restricted cash and investments | 197,186 | - | 597,514 | 794,700 |
| **Total cash and investments** | $ 15,579,863 | $ 16,551,973 | $ 4,551,908 | $ 36,683,744 |

In addition to the amounts described above, the Oakdale Senior Housing Limited Partnership (Partnership) reported $43,784 in cash and investments as of December 31, 2017, and the Senior Housing Corporation (Corporation) reported $154,931 in cash and investments as of December 31, 2017.

The Partnership's bank balance before reconciling items as of December 31, 2017 was in one bank with a total balance of $66,295 that was covered by the Federal Deposit Insurance Corporation Coverage. The Partnership had no investments as of December 31, 2017.

The Senior Housing Corporation's bank balance before reconciling items as of December 31, 2017 was in one bank with a total balance of $135,207 that was covered by the Federal Deposit Insurance Corporation Coverage. The Corporation had no investments as of December 31, 2017.

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## 2. CASH AND INVESTMENTS, Continued

### *A. Summary of Cash and Investments*

Cash and investments as of June 30, 2018 consist of the following:

| | | |
|---|---|---|
| Cash on hand | $ | 2,216 |
| Deposits with financial institution | | 12,557,301 |
| Total cash on hand and deposits | | 12,559,517 |
| Local Agency Investment funds | | 6,041,521 |
| Investment in CSJRMA Investment Pool | | 17,288,006 |
| Total investments | | 23,329,527 |
| **Total City Treasury** | | 35,889,044 |
| Cash and investments with fiscal agent | | 794,700 |
| **Total cash and investments** | $ | 36,683,744 |

### *B. Deposits*

The carrying amounts of the City's cash deposits were $12,557,301 at June 30, 2018. Bank balances before reconciling items were a positive amount of $12,749,900 at June 30, 2018. The City's cash deposits were fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The remaining amounts were collateralized with securities held by the pledging financial institutions in the City's name.

The California Government Code (Code) Section 53652 requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

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## 2. CASH AND INVESTMENTS, Continued

### *C. Investments*

Under the provisions of the City's investment policy, and in accordance with the Code, the following investments are authorized:

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer |
|---|---|---|---|
| Banker's acceptances | 180 days | 40% | No limit |
| Municipal securities | 5 years | Unlimited | 5% |
| Certificates of deposits | 5 years | 30% | No limit |
| Negotiable certificates of deposit | 5 years | 30% | 5% |
| Commercial paper | 270 days | 25% | 5% |
| Local Agency Investment Fund | N/A | Unlimited | $50 million per entity |
| Medium-term notes | 5 years | 30% | 5% |
| Money market funds | N/A | 20% | 10% |
| Passbook savings and money market accounts (insured) | None | Unlimited | No limit |
| U.S. Treasury obligations | 5 years | Unlimited | No limit |
| U.S. Government agency issues | 5 years | 20% for callable securities | 25% |
| Repurchase agreements | 1 year | Unlimited | No limit |
| Mortgage pass-through and asset backed securities | 5 years | 20% | 5% |
| Joint powers authority pools | N/A | Unlimited | No limit |

The City's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally the City's practice is to buy and hold investments until maturity dates. Consequently, the City's investments are carried at fair value.

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2017, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

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## 2. CASH AND INVESTMENTS, Continued

### *C. Investments, Continued*

As of June 30, 2018, the City had $6,041,521 invested in LAIF, which had invested 2.67% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 2.89% in the previous year. The LAIF fair value factor of 0.998126869 was used to calculate the fair value of the investments in LAIF.

As of June 30, 2018, the City also had $17,288,006 invested in Central San Joaquin Valley Risk Management (CSJRMA) Investment Pool. As of June 30, 2018, CSJRMA had investments in federal agency securities, U.S. Treasury notes, corporate notes, LAIF, money market funds, commercial paper, asset-backed securities, and supranational securities.

### *D. Risk Disclosures*

*Interest Risk*: Interest rate risk is the market value fluctuation due to overall changes in the interest rates.

Investments held in the City Treasury grouped by maturity date at June 30, 2017, are shown below:

| | | Investment Maturities (in years) | | | | |
|---|---|---|---|---|---|---|
| **Investment Type** | **Total** | **1 year or Less** | **1 - 2 years** | **2- 3 years** | **3 - 4 years** | **5 years or More** |
| Local Agency Investment Fund | $ 6,041,521 | $ 6,041,521 | $ - | $ - | $ - | $ - |
| Investment in CSJRMA Investment Pool | 17,288,006 | 17,288,006 | - | - | - | - |
| **Total** | $ 23,329,527 | $ 23,329,527 | $ - | $ - | $ - | $ - |

*Credit Risk*: Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt.

At June 30, 2018, the City's investments were rated as follows:

| | Credit Quality Ratings | |
|---|---|---|
| | Moody's | S&P |
| Local Agency Investment Funds | Not Rated | Not Rated |
| CSJRMA Investment Pool | Not Rated | Not Rated |

*Custodial Credit Risk*: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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## 2. CASH AND INVESTMENTS, Continued

### *H. Investment Valuation*

Investments (except money market accounts that are included as part of restricted cash and investments) are measured at fair value on a recurring basis. *Recurring* fair value measurements, are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City's investments in external investment pools were exempt from levelling disclosure.

## 3. LOANS AND NOTES RECEIVABLE

Through the City's various housing rehabilitation funds and first-time home buyer's funds, the City has loaned funds to qualifying individuals and businesses. Interest rates vary depending on the terms of the loan. Interest is accrued on the loans that bear interest.

Loans and notes receivable for governmental activities for the year ended June 30, 2018, consisted of the following:

| | June 30, 2018 |
|---|---|
| **Governmental Activities:** | |
| Housing Special Revenue Fund | |
| Central Valley Coalition for Affordable Housing | $ 2,397,955 |
| CIC Oakridge Apartments L.P. | 1,000,000 |
| Oakdale Senior Housing Limited Partnership | 626,398 |
| Children's Guardian Fund | 39,808 |
| First Time Home Buyer Program | 5,000 |
| Total Housing Special Revenue Fund | 4,069,161 |
| Non-Major Governmental Funds | |
| HOME - First Time Home Buyer Program | 1,975,730 |
| HOME - Central Valley Coalition for Affordable Housing | 1,292,653 |
| Subtotal HOME Program | 3,268,383 |
| CDBG - Rehabilitation Loans | 562,473 |
| CDBG - First Time Home Buyer Program | 86,500 |
| CDBG - Other | 3,453 |
| Subtotal CDBG Program | 652,426 |
| Economic Development Loans | 32,354 |
| Subtotal Non-Major Governmental Funds | 3,953,163 |
| **Total Governmental Activities** | $ 8,022,324 |
| **Fiduciary Funds - Successor Agency Private Purpose Trust Fund** | |
| Economic Development Loans | $ 47,447 |
| **Total Fiduciary Funds** | $ 47,447 |

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## 4. LOANS AND NOTES RECEIVABLE, Continued

***Housing Special Revenue Fund Loans***

Central Valley Coalition for Affordable Housing - deferred loan receivable. No installment payments of principal or interest are required until May 24, 2066. Interest rate is 3%. The loan was made in 2009 to develop a 50-unit senior apartment complex for extremely low-income households. The balance of these loans at June 30, 2018, was $2,397,955.

CIC Oakridge Apartments, LP - deferred loan receivable. No installment payments of principal or interest are required until April 6, 2065.Interest rate is 3%. The balance of these loans at June 30, 2018, was $1,000,000.

Oakdale Senior Housing Limited Partnership - receivable in annual installments of $70,691 including interest at 5%. Secured by deed of trust. The balance of these loans at June 30, 2018, was $626,398.

Children's Guardian Fund – This loan bears no interest and is amortized over a 30-year period. Principal installments of $288 is payable on a monthly basis. Secured by deed of trust. The balance of these loans at June 30, 2018, was $39,808.

First Time Home Buyer - No installment payments of principal or interest are required until the notes reach their 30-year maturity. Interest rate will be 5% below the rate of the homeowners' first loan but no less than 1%. Secured by deeds of trust. The balance of this loan at June 30, 2018, was $5,000.

***Other Funds' Loans***

HOME Program Loans **–** The City participates in a HOME Loan program. The program is federally funded and provides loans for first-time homebuyers to eligible participants. The City makes loans available to resident homeowners who qualify as low income. There is no principal installment or interest payment until the loans reach their 30-year maturity. After which, the loan will bear interest rates of 5% below the rate of homeowners' first loans, but no-less-than 1%. The City maintains an equity sharing agreement with the participant. The balance of these loans at June 30, 2018, was $3,268,383.

Community Development Block Grant (CDBG) Program – The City participates in a CDBG revolving loan program. The program is federally funded and provides housing rehabilitation loans to eligible applicants. The City makes loans to resident homeowners who qualify as low income. There is no principal installment or interest payments until the loans reach their 30-year maturity. After which, the loan will bear interest rates of 5% below the rate of homeowners' first loans, but no less than 1%. These loans are secured by deeds of trust. The balance of these loans at June 30, 2018, was $652,426.

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## 4. LOANS AND NOTES RECEIVABLE, Continued

***Housing Special Revenue Fund Loans, Continued***

Economic Development Loans – The City provided economic development loans to assist local businesses and property rehabilitation loans for development of Low and Moderate Income Housing. Interest rates charged on these loans varies from 9.5% to 10.0% per annum. There is no principal amount installment and loan will continue until all outstanding principal amounts are paid. These loans are secured by deeds of trust. The balance of these loans at June 30, 2018, was $83,475; $32,354 was included in the Economic development Special Revenue Fund with the remainder of $47,447 shown in the Successor Agency Private Purpose Trust.

## 5. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2018, was as follows:

| Governmental Activities | Balance June 30, 2017 | Additions | Deletions | Transfers | Other Reclass | Balance June 30, 2018 |
|---|---|---|---|---|---|---|
| **Nondepreciabl assets:** | | | | | | |
| Land | $ 2,446,894 | $ 138,771 | $ - | $ - | $ - | 2,585,665 |
| Construction in progress | 6,738,227 | 2,972,831 | - | (3,017,517) | | 6,693,541 |
| Total nondepreciable assets | 9,185,121 | 3,111,602 | - | (3,017,517) | - | 9,279,206 |
| **Depreciable assets:** | | | | | | |
| Equipment | 8,853,386 | 316,450 | (2,334,499) | 26,822 | 208,106 | 7,070,265 |
| Buildings | 10,030,164 | 3,585 | - | - | (12,088) | 10,021,661 |
| Improvements other than buildings | 4,662,176 | - | - | - | (4,662,176) | - |
| Infrastructure | 20,801,204 | 75,747 | - | 2,990,695 | 4,466,158 | 28,333,804 |
| Total depreciable assets | 44,346,930 | 395,782 | (2,334,499) | 3,017,517 | - | 45,425,730 |
| **Accumulated depreciation** | | | | | | |
| Equipment | (7,984,656) | (246,940) | 2,322,518 | - | (105,208) | (6,014,286) |
| Buildings | (3,845,194) | (218,786) | - | - | 4,821 | (4,059,159) |
| Improvements other than buildings | (2,078,013) | - | - | - | 2,078,013 | - |
| Infrastructure | (3,657,202) | (429,348) | - | - | (1,977,626) | (6,064,176) |
| Total accumulated depreciation | (17,565,065) | (895,074) | 2,322,518 | - | - | (16,137,621) |
| Net depreciable assets | 26,781,865 | (499,292) | (11,981) | 3,017,517 | - | 29,288,109 |
| **Total capital assets** | $ 35,966,986 | $ 2,612,310 | $ (11,981) | $ - | $ - | $ 38,567,315 |

Depreciation expense for capital assets was charged to functions as follows:

| | |
|---|---|
| General government | $ 195,845 |
| Public safety | 199,297 |
| Public works | 368,876 |
| Community development | 2,200 |
| Parks and recreation | 128,856 |
| Total | $ 895,074 |

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## 5. CAPITAL ASSETS, Continued

Capital asset activity for business-type activities for the year ended June 30, 2018, was as follows:

| Business-type Activities | Balance June 30, 2017 | Additions | Deletions | Transfers | Balance June 30, 2018 |
|---|---|---|---|---|---|
| **Nondepreciabl assets:** | | | | | |
| Land | $ 2,971,430 | $ - | $ - | $ - | $ 2,971,430 |
| Construction in progress | 4,505,502 | 2,452,511 | (6,206) | (5,202,220) | 1,749,587 |
| Total nondepreciable assets | 7,476,932 | 2,452,511 | (6,206) | (5,202,220) | 4,721,017 |
| **Depreciable assets:** | | | | | |
| Equipment | 5,941,539 | 139,674 | (124,106) | 1,432,034 | 7,389,141 |
| Buildings and systems | 7,594,653 | - | - | (6,626,302) | 968,351 |
| Infrastructure | - | - | - | 49,386,461 | 49,386,461 |
| Improvements other than buildings | 38,989,943 | - | - | (38,989,943) | - |
| Total depreciable assets | 52,526,135 | 139,674 | (124,106) | 5,202,250 | 57,743,953 |
| **Accumulated depreciation** | | | | | |
| Equipment | (5,093,318) | (255,280) | 124,106 | (35,441) | (5,259,933) |
| Buildings and systems | (1,953,626) | (4,878) | - | 1,074,522 | (883,982) |
| Infrastructure | - | (1,007,663) | - | (13,134,642) | (14,142,305) |
| Improvements other than buildings | (12,095,531) | - | - | 12,095,531 | - |
| Total accumulated depreciation | (19,142,475) | (1,267,821) | 124,106 | (30) | (20,286,220) |
| Net depreciable assets | 33,383,660 | (1,128,147) | - | 5,202,220 | 37,457,733 |
| **Total capital assets** | $ 40,860,592 | $ 1,324,364 | $ (6,206) | $ - | $ 42,178,750 |

Depreciation expense for capital assets was charged to functions as follows:

| | |
|---|---|
| Sewer | $ 739,767 |
| Aviation | 81,306 |
| Water | 424,004 |
| Parking | 22,744 |
| Total | $ 1,267,821 |

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## 5. CAPITAL ASSETS, Continued

Capital asset activity for Oakdale Senior Housing L.P. for the year ended December 31, 2017, was as follows:

| | Balance December 31, 2016 | Additions | Deletions | Balance December 31, 2017 |
|---|---|---|---|---|
| **Nondepreciabl assets:** | | | | |
| Land | $ 400,000 | $ - | $ - | 400,000 |
| Total nondepreciable assets | 400,000 | - | - | 400,000 |
| **Depreciable assets:** | | | | |
| Buildings and improvements | 4,236,736 | - | - | 4,236,736 |
| Furniture, fixtures and equipment | 34,617 | - | - | 34,617 |
| Total depreciable assets | 4,271,353 | - | - | 4,271,353 |
| **Accumulated depreciation** | (3,329,646) | (140,634) | - | (3,470,280) |
| Net depreciable assets | 941,707 | (140,634) | - | 801,073 |
| **Total capital assets** | $ 1,341,707 | $ (140,634) | $ - | $ 1,201,073 |

## 6. LONG-TERM LIABILITIES

The following is a summary of changes in long-term debt for governmental and business-type activities for the year ended June 30, 2018:

| | June 30, 2017 Balance | Additions | Retirements | June 30, 2018 Balance | Due Within One Year | Due in More Than One Year |
|---|---|---|---|---|---|---|
| **Governmental activities:** | | | | | | |
| Western Alliance Bank Loan | $ 2,099,131 | $ - | $ (86,863) | $ 2,012,268 | $ 91,642 | $ 1,920,626 |
| 2015 Pension Obligation Bonds | 2,906,100 | - | (387,000) | 2,519,100 | 454,600 | 2,064,500 |
| Industrial Specific Plan | 68,000 | - | (9,000) | 59,000 | 9,000 | 50,000 |
| Subtotal | 4,501,793 | - | (482,863) | 4,590,368 | 555,242 | 4,035,126 |
| Compensated absences | 983,943 | 14,967 | (28,682) | 970,228 | 98,394 | 871,834 |
| Total Governmental activities | $ 9,987,529 | $ 14,967 | $ (994,408) | $ 10,150,964 | $ 1,208,878 | $ 8,942,086 |
| **Business-type activities:** | | | | | | |
| WestAmerica Bank Loan | $ 706,764 | $ - | $ (170,589) | $ 536,175 | $ 176,509 | $ 359,666 |
| CSWRCB Revolving Loan | 12,653,745 | - | (361,580) | 12,292,165 | 533,347 | 11,758,818 |
| Subtotal | 13,360,509 | - | (532,169) | 12,828,340 | 709,856 | 12,118,484 |
| Compensated absences | 323,405 | 8,573 | (49,701) | 282,277 | 32,328 | 249,949 |
| Business-type activities Long-term liabilities | $ 13,683,914 | $ 8,573 | $ (581,870) | $ 13,110,617 | $ 742,184 | $ 12,368,433 |

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## 6. LONG-TERM LIABILITIES, Continued

### Governmental Activities

***Western Alliance Bank Loan***

On April 1, 2015 the Oakdale Public Financing Authority entered into a loan agreement with Western Alliance Bank. The bank provided funding assistance in the amount of $2,329,672 for the purpose of providing funds to prepay the 2005 Lease Revenue Bonds. The loan bears interest at 3.55% and is payable in semi-annually July 1 and January 1 through 2034.

The scheduled annual minimum debt service requirements at June 30, 2018 are as follows:

| Fiscal Year Ended June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2019 | $ 91,642 | $ 70,643 | $ 162,285 |
| 2020 | 93,701 | 67,348 | 161,049 |
| 2021 | 95,456 | 64,026 | 159,482 |
| 2022 | 100,880 | 60,602 | 161,482 |
| 2023 | 106,537 | 56,960 | 163,497 |
| 2024-2028 | 597,317 | 224,383 | 821,700 |
| 2029-2033 | 700,794 | 110,325 | 811,119 |
| 2034-2035 | 225,941 | 7,999 | 233,940 |
| Total | $ 2,012,268 | $ 662,287 | $ 2,674,555 |
| Due within one year | $ 91,642 | $ 70,643 | $ 162,285 |
| Due after one year | 1,920,626 | 591,644 | 2,512,270 |
| Total | $ 2,012,268 | $ 662,287 | $ 2,674,555 |

***2015 Pension Obligation Bonds***

On March 1, 2015, the City issued $3,127,100 of taxable pension obligation bonds through private placement with Umpqua Bank, payable from any source of available funds. The bonds bear interest of 4.2%, which is payable quarterly on March 30, June 30, September 30 and December 30 through June 30, 2034 beginning June 30,2015. The bonds were issued to pay the Miscellaneous and Safety side fund obligations. The bonds are subject to optional early redemption on or after June 30, 2017 from any available source with premium as specified in the Indenture.

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## 6. LONG-TERM LIABILITIES, Continued

### Governmental Activities, Continued

The scheduled annual minimum debt service requirements at June 30, 2018 are as follows:

| Fiscal Year Ended June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2019 | $ 454,600 | $ 95,229 | $ 549,829 |
| 2020 | 350,600 | 81,234 | 431,834 |
| 2021 | 380,000 | 66,051 | 446,051 |
| 2022 | 411,100 | 49,605 | 460,705 |
| 2023 | 444,000 | 31,824 | 475,824 |
| 2024 | 478,800 | 12,635 | 491,435 |
| Total | $ 2,519,100 | $ 336,579 | $ 2,855,679 |
| Due within one year | $ 454,600 | $ 95,229 | $ 549,829 |
| Due after one year | 2,064,500 | 241,350 | 2,305,850 |
| Total | $ 2,519,100 | $ 336,579 | $ 2,855,679 |

***Stanislaus County Loan***

On November 18, 2002, the City was awarded an economic development phase II advance in the amount of $178,000.

The City agreed that the extension of roads, utilities, and the addition of the well shall be completed and repayment to the County will begin on January 1, 2004, and that the advances shall be retired within 20 years. The outstanding principal balance of the agreement at June 30, 2018 is $59,000. The scheduled annual minimum debt service requirements at June 30, 2018 are as follows:

| Fiscal Year Ending June 30, | Principal Repayment |
|---|---|
| 2019 | $ 9,000 |
| 2020 | 9,000 |
| 2021 | 9,000 |
| 2022 | 9,000 |
| 2023 | 23,000 |
| | $ 59,000 |

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## 6. LONG-TERM LIABILITIES, Continued

### Governmental Activities, Continued

***Compensated Absences***

The City accrues accumulated vacation, sick pay, compensatory time, and holiday benefits due to its employees. The total amount due at June 30, 2018 is $1,252,505, comprised of $970,228 from Governmental Activities and $282,277 from Business-type activities.

### Business-type Activities

***Westamerica Bank Loan***

On February 1, 2015 the City entered into a loan agreement with Westamerica Bank. The Bank provided funding assistance in the amount of $1,037,885 for the purpose of providing funds to prepay the 2002 Installment Payments and, subsequently, redeem and legally defease the prior Bonds. The loan bears interest of 2.38% per annum. Repayment of this loan begins on September 1, 2015, and is payable semi-annually on March 1 and September 1 (principal and interest) through March 1, 2021.

***California State Water Resources Control Board Revolving Loan***

On August 27, 2009, the City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board). The Water Control Board provided funding assistance in the amount of $13,030,000 for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 2.5% per annum through August 31, 2031. Annual principal and interest payments of this loan begin on August 31, 2015 through August 31, 2031. The rehabilitation and upgrade of the wastewater treatment plan was completed on February 21, 2012.

The scheduled annual minimum debt service requirements at June 30, 2018 are as follows:

| Fiscal Year Ended | Westamerica Bank Loan | | CSWRCB Loan | | Total | |
|---|---|---|---|---|---|---|
| June 30, | Principal | Interest | Principal | Interest | Principal | Interest |
| 2019 | $ 176,509 | $ 11,708 | 533,347 | $ 307,304 | $ 709,856 | $ 319,013 |
| 2020 | 182,030 | 7,475 | 545,393 | 293,970 | 727,423 | 301,445 |
| 2021 | 177,636 | 3,169 | 558,253 | 280,336 | 735,889 | 283,505 |
| 2022 | - | - | 571,947 | 266,379 | 571,947 | 266,379 |
| 2023 | - | - | 796,495 | 252,081 | - | - |
| 2024-2028 | - | - | 4,903,714 | 921,706 | 4,903,714 | 921,706 |
| 2029-2032 | - | - | 4,383,016 | 1,177,320 | 4,383,016 | 1,177,320 |
| Total | $ 536,175 | $ 22,352 | $ 12,292,165 | $ 3,499,096 | $ 12,031,844 | $ 3,269,368 |
| Due within one year | $ 176,509 | $ 11,708 | $ 533,347 | $ 307,304 | $ 709,856 | $ 319,013 |
| Due after one year | 359,666 | 10,644 | 11,758,818 | 3,191,792 | 11,321,989 | 2,950,355 |
| Total | $ 536,175 | $ 22,352 | $ 12,292,165 | $ 3,499,096 | $ 12,031,844 | $ 3,269,368 |

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## 6. LONG-TERM LIABILITIES, Continued

### Oakdale Senior Housing Limited Partnership

The following is a summary of changes in long-term debt for Oakdale Senior Housing Limited Partnership for the year ended December 31, 2017:

| | December 31, 2016 Balance | Retirements | December 31, 2017 Balance | Due Within One Year | Due in More Than One Year |
|---|---|---|---|---|---|
| Note Payable to City of Oakdale | $ 626,398 | $ - | $ 626,398 | $ 320,559 | $ 305,839 |
| California Housing Finance Agency | 1,525,241 | (54,702) | 1,470,539 | 58,365 | 1,412,174 |
| Total | $ 2,202,907 | $ (54,702) | $ 2,096,937 | $ 378,924 | $ 1,718,013 |

***Note Payable to City of Oakdale***

The note is payable to the City of Oakdale, due in installments of $70,692, for thirty years, including interest at 5% per annum, commencing August 1, 1999, and maturing July 1, 2023. Interest was not accrued between June 1993 and August 1998. This note is secured by a deed of trust on the land and building. The City of Oakdale has temporarily suspended the requirement for repayment, but interest will continue to accrue. The City and Partnership are reviewing repayment options.

***California Housing Finance Agency***

The original 8.5% note payable to the California Housing Finance Agency, due in monthly interest and principal payments of $16,455. These payments began February 1, 1996, and mature January 1, 2026. A modification was made to the note to change interest to 6.5%. A new monthly interest and principal payment of $12,686 began April 1, 2003, and matures March 1, 2033. This note is secured by a deed of trust on the land and building. There is currently no repayment schedule for the loans.

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## 7. ASSESSMENT DISTRICT DEBT

The following is a summary of the special assessment bonds outstanding at June 30, 2018. The City has no obligation for the repayment of these debts and is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings. For this reason, this debt is not reported as long-term debt of the City.

| Assessment District | Beginning July 1, 2017 | Additions (Retirements) | Ending June 30, 2018 |
|---|---|---|---|
| Refunding Bridle Ridge Bonds, Series 2015 (CFD 2003-2, CFD 2004-1, CFD 2005-1) | $ 7,195,000 | $ (300,000) | $ 6,895,000 |
| Total | $ 7,195,000 | $ (300,000) | $ 6,895,000 |

## 8. NET POSITION/ FUND BALANCES

### *Net Position*

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| Net investment in capital assets | $ 36,496,047 | $ 29,350,409 | $ 65,846,456 |
| Restricted | 14,076,808 | - | 14,076,808 |
| Unrestricted | (7,000,020) | 13,129,790 | 6,129,770 |
| Total | $ 43,572,835 | $ 42,480,199 | $ 86,053,034 |

Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions on the following page.

### *Fund Balance Deficits*

The following governmental funds had fund balance deficits as of June 30, 2018:

| | |
|---|---|
| Prop 84 S. Yosemite Park Fund | $ (898,018) |
| General Plan Fund | $ (241,713) |
| Alcohol Beverage Control Grant Fund | $ (2,938) |
| OTS DUI Grant Fund | $ (1,078) |
| OTS Enforcement Grant Fund | $ (22,109) |

Fund deficits were created due to the incurrence of initial project expenditures prior to collection of grant or other assigned revenues. Deficits are expected to be eliminated in the future as revenues are generated and projects are completed.

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## 8. NET POSITION/ FUND BALANCES, Continued

### *Fund Balance*

In the fund financial statements, fund balances are classified in the following categories:

| | Major Governmental Funds | | | | |
|---|---|---|---|---|---|
| | General | Housing Special Revenue Fund | Prop 84 S. Yosemite Park Capital Project Fund | Non Major Government Funds | **Total Government** |
| Fund Balances | | | | | |
| **Nonspendable fund balance:** | | | | | |
| Inventory | $ 44,472 | $ - | $ - | $ - | $ 44,472 |
| | 44,472 | - | - | - | 44,472 |
| **Restricted fund balance for:** | | | | | |
| Gas tax - Street and Road Projects | - | - | - | 270,530 | 270,530 |
| Supplemental Law Enforcement Activities | - | - | - | 106,020 | 106,020 |
| Non-Judicial Forfeiture Activities | - | - | - | 17,800 | 17,800 |
| Transportation activities | - | - | - | 391,967 | 391,967 |
| Public Safety | - | - | - | 131,486 | 131,486 |
| Lighting and Landscaping Activities | - | - | - | 478,932 | 478,932 |
| Abandoned Vehicle Abatement Program | - | - | - | 115,729 | 115,729 |
| CDBG and HOME Activities | - | - | - | 4,103,290 | 4,103,290 |
| Low and Moderate Income Housing Program | - | 4,183,441 | - | - | 4,183,441 |
| Solid Waste Program Activities | - | - | - | 52,169 | 52,169 |
| Economic Development Activities | - | - | - | 595,267 | 595,267 |
| SB-1 Road Repair & Maintenance | - | - | - | 84,386 | 84,386 |
| NSP Program Activities | - | - | - | 42,652 | 42,652 |
| Equipment and Capital Projects | - | - | - | 3,069,240 | 3,069,240 |
| Other | - | - | - | 342,835 | 342,835 |
| | - | 4,183,441 | - | 9,802,303 | 13,985,744 |
| **Assigned fund balance for:** | | | | | |
| Debt Service | - | - | - | 91,064 | 91,064 |
| Equipment and Capital Projects | - | - | - | 679,036 | 679,036 |
| | - | - | - | 770,100 | 770,100 |
| **Unassigned fund balance** | 4,398,417 | - | (898,018) | (267,838) | 3,232,561 |
| **Total Fund Balances** | **$ 4,442,889** | **$ 4,183,441** | **$ (898,018)** | **$ 10,304,565** | **$ 18,032,877** |

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## 8. NET POSITION/ FUND BALANCES, Continued

***Excess of Expenditures and Transfers over Appropriations:***

Expenditures and transfers exceeded appropriations for the year ended June 30, 2018, for the following funds:

| Governmental Activities | Final Budget | Total Expenditures and Transfers | Excess Expenditures Over Appropriations |
|---|---|---|---|
| Prop 84 S. Yosemite Park fund | $ 616,456 | $ 618,840 | $ 2,384 |
| Non-major Funds: | | | |
| Special Revenue Funds: | | | |
| Non-Judicial Forfeiture Fund | 20,330 | 26,845 | 6,515 |
| Public Safety Fund | 160,000 | 160,008 | 8 |
| Lighting and Landscaping Fund | 1,055,706 | 1,085,911 | 30,205 |
| Abandoned Vehicle Abatement Fund | 500 | 1,317 | 817 |
| Debt Service Funds: | | | |
| Fire Service CFD 2003-1 Fund | 350,000 | 350,008 | 8 |
| Capital Project Funds: | | | |
| Equipment Replacement Fund | - | 120,756 | 120,756 |

## 9. INTERFUND TRANSACTIONS

Due to and due from other funds consisted of the following as of June 30, 2018:

| **Due To General Fund** | **Due From Other Funds** |
|---|---|
| Non-Major Governmental Funds | $ 2,046,774 |
| Total | $ 2,046,774 |

Due to and from balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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## 9. INTERFUND TRANSACTIONS, Continued

Transfers consisted of the following at June 30, 2018:

| | Transfers In: | | | |
|---|---|---|---|---|
| | Governmental Funds | | Proprietary Funds | |
| Transfers Out: | General Fund | Non-Major Gov't Funds | Internal Service | Total |
| Governmental Funds: | | | | |
| General Fund | $ - | $ - | $ 1,490,558 | $ 1,490,558 |
| Non-Major Governmental Funds | 784,236 | 160,008 | 120,756 | 1,065,000 |
| Internal Service | - | - | 42,000 | 42,000 |
| Total | $ 784,236 | $ 160,008 | $ 1,653,314 | $ 2,597,558 |

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move cash to debt service funds from the funds responsible for payment as debt service payments become due.

In general, the effect of the interfund activity has been eliminated from the government-wide financial statements.

## 10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool currently operating as a common risk management and insurance program for 55 cities.

The purpose of CSJVRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

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## 10. RISK MANAGEMENT, Continued

The City is covered for the first $1,000,000 of each general liability claim and $500,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability and workers' compensation losses under $50,000. The CSJVRMA participates in an excess pool which provides general liability coverage from $1,000,000 to $20,000,000. The CSJVRMA participates in an excess pool that provides worker's compensation coverage from $250,000 to $500,000 and purchases excess insurance above the $500,000 to the statutory limit.

At the termination of the joint powers agreement and after all claims have been settled, any excess equity or deficit will be divided among the cities in accordance with its governing documents.

Audited financial statements are available from the Central San Joaquin Risk Management Authority at 1831 K Street, Sacramento, CA 95814.

During the past three fiscal years, none of the above programs of protection have had settlements or judgments that exceed pooled or insured coverage for the City. There have not been significant reductions in pooled or insured coverage from coverage in the prior year for the City.

## 11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors six rate plans (three miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

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## 11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2018 are summarized as follows:

| | Miscellaneous Tier 1 | Miscellaneous Tier 2 | Miscellaneous PEPRA |
|---|---|---|---|
| Hire Date | Prior to May 7, 2011 | After May 7, 2011 | On or after January 1, 2013 |
| Benefit formula | 2.5% @ 55 | 2% @ 60 | 2% @ 62 |
| Benefit vesting schedule | 5 years service | 5 years service | 5 years service |
| Benefit payment | Monthly for life | Monthly for life | Monthly for life |
| Retirement age | 50 - 55 | 50 - 63 | 52 - 67 |
| Monthly benefits, as a % of annual salary | 2% to 2.5% | 1.092% to 2.418% | 1% to 2.5% |
| Required employee contribution rates | 8.000% | 7.000% | 6.750% |
| Required employer contribution rates | 11.187% | 8.190% | 7.000% |
| Required UAL payment | $ 529,984 | $ 594 | $ 60 |

| | Safety Police Tier 1 | Safety Police Tier 2 | Safety Police PEPRA |
|---|---|---|---|
| Hire Date | Prior to May 7, 2011 | After May 7, 2011 | On or after January 1, 2013 |
| Benefit formula | 3% @ 50 | 2% @ 50 | 2.7% @ 57 |
| Benefit vesting schedule | 5 years service | 5 years service | 5 years service |
| Benefit payments | Monthly for life | Monthly for life | Monthly for life |
| Retirement age | 50 - 55 | 50 - 55 | 50 - 57 |
| Monthly benefits, as a % of annual salary | 3.00% | 2% to 2.7% | 2% to 2.7% |
| Required employee contribution rates | 9.000% | 9.000% | 12.250% |
| Required employer contribution rates | 21.418% | 16.498% | 12.729% |
| Required UAL payment | $ 498,900 | $ 8 | $ 187 |

***Contributions*** – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are to be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

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## 11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

The City's contributions to the Plan for the measurement period ended June 30, 2017 were $1,445,677.

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of $23,428,400 (measured as of June 30, 2017).

The City's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The City's proportionate of the net pension liability was based on the City's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The City's proportionate share of the net pension liability for the Plan as of the measurement dates June 30, 2016 and 2017 were as follows:

| | |
|---|---|
| Proportion - June 30, 2016 | 0.23580% |
| Proportion - June 30, 2017 | 0.23624% |
| Change - Increase (Decrease) | 0.00044% |

For the year ended June 30, 2018, the City recognized pension expense of $2,953,621. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Pension contributions subsequent to measurement date | $ 1,657,298 | $ - |
| Changes of assumptions | 3,482,698 | (266,427) |
| Differences between expected and actual experience | - | (82,561) |
| Changes in employer's proportion | 59,323 | (1,073,960) |
| Differences between the employer's contribution and the employer's | 628,129 | (824,871) |
| Net differences between projected and actual earnings on plan investments | 772,699 | - |
| Total | $ 6,600,147 | $ (2,247,819) |

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## 11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

$1,657,298 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Fiscal Year Ending June 30: | | |
|---|---|---|
| 2019 | $ | 362,447 |
| 2020 | | 1,726,106 |
| 2021 | | 1,061,797 |
| 2022 | | (455,320) |

***Actuarial Assumptions*** – The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

| | |
|---|---|
| Valuation Date | June 30, 2016 |
| Measurement Date | June 30, 2017 |
| Actuarial Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.75% |
| Projected Salary Increase | Varies by entry age and service |
| Investment Rate of Return(1) | 7.15% |
| Mortality | Derived by CalPERS membership data for all funds |

(1) Net of pension plan administrative expenses.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

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## 11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

***Discount Rate*** – The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

| Asset Class | New Strategic Allocation | Real Return Years 1 - 10(a) | Real Return Years 11+(b) |
|---|---|---|---|
| Global Equity | 47.00% | 4.90% | 5.38% |
| Global Fixed Income | 19.00% | 80.00% | 2.27% |
| Inflation Sensitive | 6.00% | 60.00% | 1.39% |
| Private Equity | 12.00% | 6.60% | 6.63% |
| Real Estate | 11.00% | 2.80% | 5.21% |
| Infrastructure and Forestland | 3.00% | 3.90% | 5.36% |
| Liquidity | 2.00% | -0.40% | -0.90% |
| Total | 100% | | |

(a) An expected inflation of 2.75% used for this period.

(b) An expected inflation of 3.0% used for this period.

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## 11. CITY EMPLOYEES' RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN), Continued

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

| | | |
|---|---|---|
| 1% Decrease | | 6.15% |
| Net Pension Liability | $ | 34,921,802 |
| | | |
| Current Discount Rate | | 7.15% |
| Net Pension Liability | $ | 23,428,400 |
| | | |
| 1% Increase | | 8.15% |
| Net Pension Liability | $ | 13,974,828 |

***Pension Plan Fiduciary Net Position*** – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2018 the City reported a payable of $0 for outstanding amount of contributions to the pension plan required for the year ended June 30, 2018.

## 12. ABANDONED VEHICLE ABATEMENT PROGRAM

The City has an Abandoned Vehicle Abatement Program (AVA) with revenues, expenditures, and balances of abandoned vehicle abatement funds for the year ended June 30, 2018 as follows:

| | | |
|---|---|---|
| Revenues: | | |
| Intergovernmental | $ | 16,633 |
| Use of money and property | | 266 |
| Total revenues | | 16,899 |
| Expenditures: | | |
| Capital outlay | | 1,317 |
| **Revenues Over Expenditure** | | 15,582 |
| Transfer out | | (7,611) |
| **Net change in fund balances** | | 7,971 |
| Beginning balance | | 107,758 |
| Ending balance | $ | 115,729 |

AVA expenditures for 2018 are in compliance with Sections 9250.7 and 22710 of the Vehicle Code.

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## 13. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Oakdale that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the "successor agency" to hold the assets units they are distributed to other units of state and local government. On January 17, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-11.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated. The Bill directs that State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011.

If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the state Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill. Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Prior to that date, the final seven months of activity of the redevelopment agency continued to be reported in the governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

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## 13. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

### *Long Term Debt*

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

| | June 30, 2017 Balance | Additions | Retirements | June 30, 2018 Balance | Due Within One Year | Due in More Than One Year |
|---|---|---|---|---|---|---|
| **Governmental activities:** | | | | | | |
| 1997 Tax Allocation Bonds Loan | $ 4,275,000 | $ - | $ (4,275,000) | $ - | $ - | $ - |
| 2004 Tax Allocation Bonds Loan | 10,520,000 | - | (10,520,000) | - | - | - |
| 2011 Tax Allocation Bonds Loan | 2,550,000 | - | (2,550,000) | - | - | - |
| 2011 Taxable Housing Allocation Bonds Loan | 820,000 | - | (820,000) | - | - | - |
| Original issue discount | (187,424) | - | (187,424) | - | - | - |
| 2018 Series A Tax Allocation Bonds | - | 13,935,000 | - | 13,935,000 | - | 13,935,000 |
| 2018 Series B Tax Allocation Bonds | - | 1,660,000 | - | 1,660,000 | - | 1,660,000 |
| Original issue premium | - | 294,433 | - | 294,433 | - | 294,433 |
| Subtotal | 17,977,576 | 15,889,433 | (18,352,424) | 15,889,433 | - | 15,889,433 |
| Due to City of Oakdale | 1,474,273 | - | 194,426 | 1,279,847 | - | 1,279,847 |
| Total | $ 20,135,489 | $ 15,889,433 | $ (18,157,998) | $ 17,169,280 | $ - | $ 17,169,280 |

***2018 Series A Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority***

On April 1, 2018, the City's Financing Authority issued $13,935,000 of 2018 Series A Tax Allocation Revenue Bonds and $1,660,000 of 2018 Series B Tax Allocation Revenue Bonds for the purpose of assisting the Agency in advance refunding and defeasing the remaining principals of the, 1997 Tax Allocation Bonds, 2004 Tax Allocations Bonds and 2011 Taxable Housing Allocation Bonds, of $4,275,000, $10,520,000 and $2,550,000, respectively.. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2018 Series A loan bears interest between 3.375% and 4.0% and is payable semi-annually on June 1 and December 1, 2018 through 2036. The loan is subject to optional early redemption on or after June 1, 2026 from any available source with premium as specified in the agreements. The outstanding principal balance of the loan from the Financing Authority at June 30, 2018 is $13,935,000.

The 2018 Series B loan bears interest between 3.402% and 3.552% and is payable semi-annually on June 1 2018 through 2025. The outstanding principal balance of the loan from the Financing Authority at June 30, 2018 is $1,660,000.

As of June 30, 2018, the outstanding balance of the refunded bonds were $2,550,000 and $820,000 for the 2011 Taxable Allocation Bonds and 2011 Taxable Housing Allocation Bonds respectively. These obligations related escrow monies set aside to make payments on these obligations are not reported on the City's financial statements as the debts are considered to be defeased in substance.

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## 13. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

*Long Term Debt, Continued*

***Payable to the City of Oakdale***

The Successor Agency owes the City of Oakdale $1,279,847 as of June 30, 2018 for monies advanced to the former Redevelopment Agency in prior fiscal years. $598,490 is owed to the System Development Capital Projects Fund, $81,480 is owed to the Equipment Replacement Internal Service Fund, and $599,877 to the Water Fund.

**Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRD) at least every five years. The City performed calculations of excess investment earnings on various bonds and financing and at June 30, 2018, there were no arbitrage liabilities.

Future debt service at June 30, 2018, is as follows for fiduciary debt:

| Fiscal Year Ended | 2018 Series A Tax Allocation Revenue Bonds | | 2018 Series B Tax Allocation Revenue Bonds | | Totals | |
|---|---|---|---|---|---|---|
| June 30, | Principal | Interest | Principal | Interest | Principal | Interest |
| 2019 | $ - | $ 496,538 | $ - | $ 57,973 | $ - | $ 554,511 |
| 2020 | - | 496,538 | - | 57,973 | - | 554,511 |
| 2021 | - | 496,538 | - | 57,973 | - | 554,511 |
| 2022 | - | 496,538 | - | 57,973 | - | 554,511 |
| 2023 | - | 496,538 | - | 57,973 | - | 554,511 |
| 2024-2028 | 3,155,000 | 2,323,838 | 1,660,000 | 93,493 | 4,815,000 | 2,417,331 |
| 2029-2033 | 7,115,000 | 1,295,100 | - | - | 7,115,000 | 1,295,100 |
| 2034-2037 | 3,665,000 | 248,438 | - | - | 3,665,000 | 248,438 |
| Total | $ 13,935,000 | $ 6,350,063 | $ 1,660,000 | $ 383,359 | $ 15,595,000 | $ 6,733,422 |
| Due within one year | $ - | $ 496,538 | $ - | $ 57,973 | $ - | $ 554,511 |
| Due after one year | 13,935,000 | 5,853,525 | 1,660,000 | 325,386 | 15,595,000 | 6,178,911 |
| Total | $ 13,935,000 | $ 6,350,063 | $ 1,660,000 | $ 383,359 | $ 15,595,000 | $ 6,733,422 |

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## 14. COMMITMENTS AND CONTINGENCIES,

The City is a party to claims and lawsuits arising in the ordinary course of business. The City's management and legal counsel are of the opinion that the ultimate liability, if any, arising these claims will not have material adverse impact on the financial position of the City. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

## 15. SENIOR HOUSING CORPORATION,

***Investment in Limited Partnership***

The Oakdale Senior Housing Corporation (OSHC) is the general partner of the Oakdale Senior Housing Limited Partnership (OSHLP), which has a year end of December 31, 2017 as reported in the Statement of Net Position. Pursuant to the terms of the partnership agreement, the OSHC contributes, on an annual basis, to the operations and its partnership capital account of the OSHLP. At December 31, 2017, the OSHC reported $2,050,191 as "Investment in Limited Partnership", representing its partnership capital of the OSHLP at December 31, 2017. Upon dissolution of the OSHLP, net assets of the partnership will be distributed based on the terms of the partnership agreement.

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# REQUIRED SUPPLEMENTARY INFORMATION

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## 1. BUDGETS AND BUDGETARY ACCOUNTING

### *B. Budgetary Control and Budgetary Accounting*

The City Council is required to adopt an annual budget resolution by July 1st of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the department level. The City Council made several supplemental budgetary appropriations throughout the fiscal year.

Budgeted appropriations for various governmental funds become effective each July 1. The City Council may amend the budget during the fiscal year. Appropriations generally lapse at the end of the fiscal year to the extent they have not been expended or encumbered.

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## 1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

### *C. Budgetary Comparison Schedules*

The following are the budget comparison schedules for all major Governmental Funds.

Budgetary Comparison Schedule, General Fund

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Property taxes | $ 3,325,330 | $ 3,420,330 | $ 3,521,996 | $ 101,666 |
| Sales and use taxes | 5,200,000 | 5,200,000 | 5,106,900 | (93,100) |
| Franchise taxes | 949,000 | 949,000 | 945,959 | (3,041) |
| Other taxes | 623,300 | 623,300 | 632,511 | 9,211 |
| Licenses and permits | 396,300 | 396,300 | 520,085 | 123,785 |
| Fines and forfeitures | 262,000 | 262,000 | 269,464 | 7,464 |
| Intergovernmental | 471,947 | 461,947 | 475,104 | 13,157 |
| Use of money and property | 257,900 | 262,200 | 276,740 | 14,540 |
| Charges for services | 404,800 | 432,800 | 469,494 | 36,694 |
| **Total revenue** | 11,890,577 | 12,007,877 | 12,218,253 | 210,376 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government: | 1,454,256 | 1,455,226 | 1,319,113 | 136,113 |
| Public safety | 8,230,135 | 8,215,275 | 8,340,790 | (125,515) |
| Public works | 991,842 | 991,842 | 778,132 | 213,710 |
| Community development | 643,481 | 643,481 | 603,578 | 39,903 |
| Parks and recreation | 1,464,509 | 1,008,217 | 909,857 | 98,360 |
| Capital outlay | 59,575 | 59,575 | 51,114 | 8,461 |
| **Total expenditures** | 12,843,798 | 12,373,616 | 12,002,584 | 371,032 |
| **REVENUES OVER (UNDER) EXPENDITURES** | (953,221) | (365,739) | 215,669 | 581,408 |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers in | 3,754,364 | 3,726,674 | 784,236 | (2,942,438) |
| Transfers out | (5,565) | (3,641,649) | (1,490,558) | 2,151,091 |
| **Total other financing sources (uses)** | 3,748,799 | 85,025 | (706,322) | (791,347) |
| **Net change in fund balance** | $ 2,795,578 | $ (280,714) | (490,653) | $ (209,939) |
| **FUND BALANCE:** | | | | |
| Beginning of year | | | 4,933,542 | |
| End of year | | | $ 4,442,889 | |

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## 1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

### *C Budgetary Comparison Schedules, Continued*

Budgetary Comparison Schedule, Housing Special Revenue Fund

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 3,656 | $ 4,456 | $ 9,303 | $ 4,847 |
| **Total revenues** | 3,656 | 4,456 | 9,303 | 4,847 |
| **EXPENDITURES:** | | | | |
| Current | | | | |
| Community development | - | - | - | - |
| **Total expenditures** | - | - | - | - |
| **Net change in fund balance** | $ 3,656 | $ 4,456 | 9,303 | $ 4,847 |
| **FUND BALANCE:** | | | | |
| Beginning of year | | | 4,174,138 | |
| End of year | | | $ 4,183,441 | |

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## 2. DEFINED BENEFIT PENSION PLAN

### *A. Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years**

| Fiscal year: | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| Measurement date: | 6/30/2017 | 6/30/2016 | 6/30/2015 | 6/30/2014 |
| Proportion of the net pension liability | 0.23624% | 0.23580% | 0.23635% | 0.27924% |
| Proportionate share of the net pension liability | $ 23,428,400 | $ 20,404,349 | $ 16,222,873 | $ 16,945,387 |
| Covered payroll | $ 5,036,864 | $ 4,809,572 | $ 4,565,165 | $ 5,266,653 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 465.14% | 424.24% | 355.36% | 321.75% |
| Plan's share of fiduciary net position as a percentage of total pension liability | 73.31% | 74.06% | 78.40% | 79.82% |

* Fiscal year 2015 was the 1st year of implementation.

### *B. Schedule of Contributions – Last 10 Years**

| Fiscal year: | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| Contractually required contribution (actuarially determined) | $1,657,298 | $1,445,677 | $1,309,360 | $1,194,954 |
| Contribution in relation to the actuarially determined contributions | (1,657,298) | (1,445,677) | (1,309,360) | (4,999,553) |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ (3,804,599) |
| Covered payroll | $ 5,074,991 | $ 5,036,864 | $ 4,809,572 | $ 4,565,165 |
| Contributions as a percentage of covered payroll | 32.66% | 28.70% | 27.22% | 109.52% |

**Note to Schedule**

| | | | | |
|---|---|---|---|---|
| Valuation date: | 6/30/2015 | 6/30/2014 | 6/30/2013 | 6/30/2012 |

*Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown

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# SUPPLEMENTARY INFORMATION

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# BUDGETED MAJOR GOVERNMENTAL FUNDS OTHER THAN GENERAL FUND AND SPECIAL REVENUE FUNDS

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

## Prop 84 S. Yosemite Park Fund

## For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 981,965 | $ 981,965 | $ 64,979 | $ (916,986) |
| **Total revenues** | 981,965 | 981,965 | 64,979 | (916,986) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Capital outlay | 616,456 | 616,456 | 618,841 | (2,385) |
| **Total expenditures** | 616,456 | 616,456 | 618,841 | (2,385) |
| **Net change in fund balances** | $ 365,509 | $ 365,509 | (553,862) | $ (919,371) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | (344,156) | |
| End of year | | | $ (898,018) | |

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# GENERAL FUND

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# City of Oakdale
## Combining Balance Sheet
## General Fund
## June 30, 2018

| | General Fund | Measure O Fund | Police Reserves Fund | Facilities Fund | Recreation Activities Fund |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and investments | $ 1,864,727 | $ - | $ - | $ 86,779 | $ 21,566 |
| Receivables: | | | | | |
| Account receivables | 87,016 | - | - | - | - |
| Taxes | 193,513 | - | - | - | - |
| Interest | 2,567 | 134 | - | - | - |
| Intergovernmental | 778,917 | 445,862 | - | - | - |
| Other receivable | 91,176 | - | - | - | - |
| Due from other funds | 2,459,891 | - | - | - | - |
| Inventory | 44,472 | - | - | - | - |
| **Total Assets** | $ 5,522,279 | $ 445,996 | $ - | $ 86,779 | $ 21,566 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable and accrued liabilities | $ 876,399 | $ - | $ - | $ 60,337 | $ 18,914 |
| Due to other funds | - | 413,117 | - | - | - |
| Deposits payable | 121,009 | - | - | 26,442 | 2,687 |
| **Total liabilities** | 997,408 | 413,117 | - | 86,779 | 21,601 |
| **Deferred Inflows of Resources:** | | | | | |
| Unavailable revenue | 130,643 | 134,033 | - | - | - |
| **Total deferred inflows of resources** | 130,643 | 134,033 | - | - | - |
| **Fund Balances:** | | | | | |
| Nonspendable | | | | | |
| Nonspendable | 44,472 | - | - | - | - |
| Unassigned | 4,349,756 | (101,154) | - | - | - |
| **Total fund balances** | 4,394,228 | (101,154) | - | - | (35) |
| **Total liabilities, deferred inflows of resources, and fund balances** | $ 5,522,279 | $ 445,996 | $ - | $ 86,779 | $ 21,566 |

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| Engineering and Public Works Admin Fund | Development Services Fund | General Fund Total |
|---|---|---|
| $ 16,236 | $ 556,464 | $ 2,545,772 |
| - | 2,800 | 89,816 |
| - | - | 193,513 |
| - | 407 | 3,108 |
| - | - | 1,224,779 |
| - | - | 91,176 |
| - | - | 2,459,891 |
| - | - | 44,472 |
| $ 16,236 | $ 559,671 | $ 6,652,527 |
| $ 16,236 | $ 49,939 | 1,021,825 |
| - | - | 413,117 |
| - | 359,882 | 510,020 |
| 16,236 | 409,821 | 1,944,962 |
| - | - | 264,676 |
| - | - | 264,676 |
| - | - | 44,472 |
| - | 149,850 | 4,398,452 |
| - | 149,850 | 4,442,889 |
| $ 16,236 | $ 559,671 | $ 6,652,527 |

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# City of Oakdale
## Statement of Revenues, Expenditures and Changes in Fund Balances
## General Fund
## For the year ended June 30, 2018

| | General Fund | Measure O Fund | Police Reserves Fund | Facilities Fund | Recreation Activities Fund |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Property taxes | $ 3,521,996 | $ - | $ - | $ - | $ - |
| Sales and use taxes | 3,309,163 | 1,797,737 | - | - | - |
| Franchise taxes | 945,959 | - | - | - | - |
| Other taxes | 632,511 | - | - | - | - |
| Licenses and permits | 33,616 | - | - | - | - |
| Fines and forfeitures | 266,564 | - | - | - | - |
| Intergovernmental | 475,104 | - | - | - | - |
| Use of money and property | 147,398 | 1,747 | - | 126,700 | - |
| Charges for services | 186,176 | - | - | 1,253 | 55,201 |
| **Total revenues** | 9,518,487 | 1,799,484 | - | 127,953 | 55,201 |
| **EXPENDITURES:** | | | | | |
| Current: | | | | | |
| General government | 1,319,113 | - | - | - | - |
| Public safety | 8,340,790 | - | - | - | - |
| Public works | 612,116 | - | - | - | - |
| Community development | - | - | - | - | - |
| Parks and recreation | 456,047 | - | - | 211,868 | 241,942 |
| Capital outlay | 49,164 | - | - | 1,950 | - |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| **Total expenditures** | 10,777,230 | - | - | 213,818 | 241,942 |
| **REVENUES OVER (UNDER) EXPENDITURES** | (1,258,743) | 1,799,484 | - | (85,865) | (186,741) |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Transfers in | 2,978,558 | - | - | 85,865 | 186,706 |
| Transfers out | (1,858,990) | (2,194,322) | (5,566) | - | - |
| **Total other financing sources (uses)** | 1,119,568 | (2,194,322) | (5,566) | 85,865 | 186,706 |
| **Net change in fund balances** | (139,175) | (394,838) | (5,566) | - | (35) |
| **FUND BALANCES:** | | | | | |
| Beginning of year | 4,533,403 | 293,684 | 5,566 | - | - |
| End of year | $ 4,394,228 | $ (101,154) | $ - | $ - | $ (35) |

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| Engineering and Public Works Admin Fund | Development Services Fund | General Fund Total |
|---|---|---|
| $ - | $ - | $ 3,521,996 |
| - | - | 5,106,900 |
| - | - | 945,959 |
| - | - | 632,511 |
| 59,580 | 426,889 | 520,085 |
| - | 2,900 | 269,464 |
| - | - | 475,104 |
| - | 896 | 276,741 |
| 5,009 | 221,853 | 469,492 |
| 64,589 | 652,538 | 12,218,252 |
| | | |
| - | - | 1,319,113 |
| - | - | 8,340,790 |
| 166,016 | - | 778,132 |
| - | 603,578 | 603,578 |
| - | - | 909,857 |
| - | - | 51,114 |
| - | - | - |
| - | - | - |
| 166,016 | 603,578 | 12,002,584 |
| (101,427) | 48,960 | 215,668 |
| | | |
| 101,427 | - | 3,352,556 |
| - | - | (4,058,878) |
| 101,427 | - | (706,322) |
| - | 48,960 | (490,654) |
| | | |
| - | 100,890 | 4,933,543 |
| $ - | $ 149,850 | $ 4,442,889 |

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# NON-MAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

***Home Loan Special Revenue Fund*** accounts for federal and state grants funds disbursed under the Housing and Community Development Act and Cal Home loan programs, to assist low and moderate income groups in obtaining loans for the purchase of their first home.

***Gas Tax Fund*** account for state gas tax revenues based on population. The revenues may expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

***Supplemental Law Enforcement Fund*** accounts for grant monies received for additional police.

***Local Transportation Fund*** accounts for the City's allocation of local transportation revenues for streets, roads, and sidewalk improvements.

***Non-Judicial Forfeiture Fund*** accounts for monies received from asset seizures in the City's jurisdiction.

***Public Safety Fund*** accounts for monies received through a special sales tax to be spent to sustain the public safety department.

***Lighting and Landscaping Fund*** accounts for the maintenance of lighting and landscaping in various districts.

***Abandoned Vehicle Abatement Fund*** accounts for revenues and expenditures associated with the abatement of abandoned vehicles.

***Community Development Block Grant Fund*** account for federal grants and other monies received and disbursed under the Housing and Community Development Act, to assist low and moderate income groups in obtaining loans to rehabilitate or revitalize their homes.

***Fire Services CFD 2003-1 Fund*** accounts for revenues collected within the district to provide fire protection services.

***General Plan Fund*** accounts for fees charged on all building permits to provide funding for the update of the City's General Plan.

***Solid Waste Fund*** accounts for the operation of the City's recycling program.

***Economic Development Fund*** accounts for the City's Economic Development Activity.

***Public Safety CFD 2007-1 Fund*** accounts for the revenues collected from a new assessment district to provide funding for public safety (Police and Fire) personnel.

***Education/Government CTV Fund*** manages and coordinates the City's public education/government cable television activities, record and televise City Council meetings. Funding is provided by a 1% fee on all cable TV in the City.

***NSP Grant Fund*** accounts for the Neighborhood Stabilization grants.

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# NON-MAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

***Measure L Fund*** accounts for City's share of Measure L, a County wide 1/2 cent sales tax measure for street improvements.

***Maintenance Services CFD Fund*** accounts for the revenues collected from a new assessment district to provide maintenance activities.

***Alcoholic Beverage Control Grant Fund*** accounts for activities for the Alcoholic Beverage Control Grant.

***OTS DUI Grant Fund*** accounts for activities for the OTS DUI Grant.

***SB 1 Road Repair Maintenance Fund*** accounts for activities for SB 1 Road and Repair Maintenance monies.

***OTS Enforcement Grant Fund*** accounts for activities for the OTS Enforcement Grant.

## DEBT SERVICE FUNDS

***Fire Station Debt Service Fund*** accounts for debt service related to the construction of the fire station on Willowood Drive

***2015 Pension Obligation Bonds*** accounts for principal and interest payments on the 2015 pension obligation bonds for the payoff of the PERS side fund.

## CAPITAL PROJECT FUND

***System Development Capital Project Fund*** accounts for development impact fees to be used for infrastructure.

***Bridle Ridge Street Maintenance Fund*** accounts for savings in refinancing of CFD's 2003-1, 2004-1 and 2005-1. These proceeds will be used toward the maintenance of streets in Bidle Ridge Subdivision.

***Surface Transportation Fund*** accounts for federal grant revenues and expenditures for street projects

***Equipment Replacement Fund*** accounts for revenues reserved for equipment replacement.

***Plan Area Fee Fund*** - the plan area fee is to finance the installation of public facilities, or portions thereof, that are not included in the City's existing Capital Facility Fee program, including but not limited to improvements to East F street required pursuant to existing Project Approvals.

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# City of Oakdale
## Combining Balance Sheet
## Non-Major Governmental Funds
## June 30, 2018

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | Home Loan Special Revenue Fund | Gas Tax Fund | Supplemental Law Enforcement Fund | Local Transportation Fund | Non-Judicial Forfeiture Fund |
| **ASSETS** | | | | | |
| Cash and investments | $ 142,305 | $ 286,059 | $ 140,622 | $ 393,948 | $ 34,096 |
| Restricted cash and investments | - | - | - | - | - |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| Interest | 104 | 132 | 114 | 460 | 29 |
| Intergovernmental | - | - | - | - | - |
| Loans/Notes receivable | 3,268,383 | - | - | - | - |
| Other receivable | - | - | - | - | - |
| Advances to Successor Agency private purpose trust | - | - | - | - | - |
| **Total Asset** | $ 3,410,792 | $ 286,191 | $ 140,736 | $ 394,408 | $ 34,125 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable and accrued liabilities | $ 54,248 | $ 15,661 | $ 34,716 | $ 2,441 | $ - |
| Due to other funds | - | - | - | - | - |
| Deposits payable | - | - | - | - | 16,325 |
| **Total liabilities** | 54,248 | 15,661 | 34,716 | 2,441 | 16,325 |
| **Deferred Inflows of Resources:** | | | | | |
| Unavailable revenue | - | - | - | - | - |
| **Total deferred inflows of resources** | - | - | - | - | - |
| **Fund Balances:** | | | | | |
| Restricted | 3,356,544 | 270,530 | 106,020 | 391,967 | 17,800 |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| **Total fund balances** | 3,356,544 | 270,530 | 106,020 | 391,967 | 17,800 |
| **Total liabilities, deferred inflows of resources, and fund balances** | $ 3,410,792 | $ 286,191 | $ 140,736 | $ 394,408 | $ 34,125 |

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| Special Revenue Funds | | | | | | | |
|---|---|---|---|---|---|---|---|
| Public Safety Fund | Lighting and Landscaping Fund | Abandoned Vehicle Abatement Fund | Community Development Block Grant | Fire Services CFD 2003-1 Fund | General Plan Fund | Solid Waste Fund | Economic Development Fund |
| $ 64,615 | $ 580,016 | $ 115,643 | $ 96,429 | $ 23,710 | $ - | $ 52,129 | $ 563,537 |
| - | - | - | - | - | - | - | - |
| 13,724 | 7,261 | - | - | 3,704 | - | - | - |
| 52 | 511 | 86 | 81 | 14 | - | 40 | 426 |
| - | - | - | 65 | - | - | - | - |
| - | - | - | 652,426 | - | - | - | 32,354 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| $ 78,391 | $ 587,788 | $ 115,729 | $ 749,001 | $ 27,428 | $ - | $ 52,169 | $ 596,317 |
| $ - | $ 108,856 | $ - | $ 2,255 | $ - | $ - | $ - | $ 1,050 |
| - | - | - | - | - | 241,713 | - | - |
| - | - | - | - | - | - | - | - |
| - | 108,856 | - | 2,255 | - | 241,713 | - | 1,050 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | |
| 78,391 | 478,932 | 115,729 | 746,746 | 27,428 | - | 52,169 | 595,267 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | (241,713) | - | - |
| 78,391 | 478,932 | 115,729 | 746,746 | 27,428 | (241,713) | 52,169 | 595,267 |
| $ 78,391 | $ 587,788 | $ 115,729 | $ 749,001 | $ 27,428 | $ - | $ 52,169 | $ 596,317 |

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# City of Oakdale
## Combining Balance Sheet
## Non-Major Governmental Funds
## June 30, 2018

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | Public Safety CFD 2007-1 Fund | Education/ Government CTV Fund | NSP Grant Fund | Measure L Fund | Maintenance Services CFD Fund |
| **ASSETS** | | | | | |
| Cash and investments | $ 25,370 | $ 24,243 | $ 42,619 | $ 258,306 | $ 80,568 |
| Restricted cash and investments | - | - | - | - | - |
| Receivables: | | | | | |
| Taxes | 290 | - | - | - | - |
| Interest | 7 | 19 | 33 | 139 | 61 |
| Intergovernmental | - | - | - | 189,275 | 366 |
| Loans/Notes receivable | - | - | - | - | - |
| Other receivable | - | 9,289 | - | - | - |
| Advances to Successor Agency private purpose trust | - | - | - | - | - |
| **Total Asset** | $ 25,667 | $ 33,551 | $ 42,652 | $ 447,720 | $ 80,995 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| **Liabilities:** | | | | | |
| Accounts payable and accrued liabilities | $ - | $ 731 | $ - | $ 357,830 | $ - |
| Due to other funds | - | - | - | - | - |
| Deposits payable | - | - | - | - | - |
| **Total liabilities** | - | 731 | - | 357,830 | - |
| **Deferred Inflow of Resources:** | | | | | |
| Unavailable revenue | - | - | - | - | - |
| **Total deferred inflow of resources** | - | - | - | - | - |
| **Fund Balances:** | | | | | |
| Restricted | 25,667 | 32,820 | 42,652 | 89,890 | 80,995 |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| **Total fund balances** | 25,667 | 32,820 | 42,652 | 89,890 | 80,995 |
| **Total liabilities, deferred inflows of resources, and fund balances** | $ 25,667 | $ 33,551 | $ 42,652 | $ 447,720 | $ 80,995 |

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| Special Revenue Funds | | | | Debt Service Funds | | Capital Projects Funds | |
|---|---|---|---|---|---|---|---|
| Alcohol Beverage Control Grant Fund | OTS DUI Grant Fund | SB-1 Road Rep Maint Fund | OTS Enforcement Grant Fund | Fire Station Debt Service Fund | 2015 Pension Obligation Bond | System Development Capital Project Fund | Bridle Bridge Street Maintenance Fund |
| $ - | $ 685 | $ 84,353 | $ - | $ 91,014 | $ - | $ 2,460,477 | $ 106,854 |
| - | - | - | - | - | 158,147 | - | 39,039 |
| | | | | | | - | |
| - | - | - | - | - | - | - | - |
| - | - | 33 | - | 50 | 33 | 3,054 | 75 |
| 2,938 | 1,078 | - | 22,109 | - | - | 35,416 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 598,490 | - |
| $ 2,938 | $ 1,763 | $ 84,386 | $ 22,109 | $ 91,064 | $ 158,180 | $ 3,097,437 | $ 145,968 |
| $ - | $ 1,763 | $ - | $ 22,109 | $ - | $ (7,629) | $ 28,197 | $ - |
| 2,938 | - | - | - | - | 26,679 | - | - |
| - | - | - | - | - | - | - | - |
| 2,938 | 1,763 | - | 22,109 | - | 19,050 | 28,197 | - |
| 2,938 | 1,078 | - | 22,109 | - | - | - | - |
| 2,938 | 1,078 | - | 22,109 | - | - | - | - |
| - | - | 84,386 | - | - | 139,130 | 3,069,240 | - |
| - | - | - | - | 91,064 | - | - | 145,968 |
| (2,938) | (1,078) | - | (22,109) | - | - | - | - |
| (2,938) | (1,078) | 84,386 | (22,109) | 91,064 | 139,130 | 3,069,240 | 145,968 |
| $ 2,938 | $ 1,763 | $ 84,386 | $ 22,109 | $ 91,064 | $ 158,180 | $ 3,097,437 | $ 145,968 |

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# City of Oakdale
## Combining Balance Sheet
## Non-Major Governmental Funds
## June 30, 2018

| | Capital Projects Funds | | | Total |
|---|---|---|---|---|
| | Surface Transportation Fund | Equipment Replacement Fund | Plan Area Fee | Non-Major Governmental Funds |
| **ASSETS** | | | | |
| Cash and investments | $ - | $ - | $ 532,687 | $ 6,200,285 |
| Restricted cash and investments | - | - | - | 197,186 |
| Receivables: | | | | |
| Taxes | - | - | - | 24,979 |
| Interest | - | - | 381 | 5,934 |
| Intergovernmental | 888,568 | - | - | 1,139,815 |
| Loans/Notes receivable | - | - | - | 3,953,163 |
| Other receivable | - | - | - | 9,289 |
| Advances to Successor Agency private purpose trust | - | - | - | 598,490 |
| **Total Asset** | $ 888,568 | $ - | $ 533,068 | $ 12,129,141 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **Liabilities:** | | | | |
| Accounts payable and accrued liabilities | $ 1,381 | $ - | $ - | 623,609 |
| Due to other funds | 887,187 | - | - | 1,158,517 |
| Deposits payable | - | - | - | 16,325 |
| **Total liabilities** | 888,568 | - | - | 1,798,451 |
| **Deferred Inflow of Resources:** | | | | |
| Unavailable revenue | - | - | - | 26,125 |
| **Total deferred inflow of resources** | - | - | - | 26,125 |
| **Fund Balances:** | | | | |
| Restricted | - | - | - | 9,802,303 |
| Assigned | - | - | 533,068 | 770,100 |
| Unassigned | - | - | - | (267,838) |
| **Total fund balances** | - | - | 533,068 | 10,304,565 |
| **Total liabilities, deferred inflows of resources, and fund balances** | $ 888,568 | $ - | $ 533,068 | $ 12,129,141 |

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# City of Oakdale
## Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Governmental Funds
## For the year ended June 30, 2018

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | Home Loan Special Revenue Fund | Gas Tax Fund | Supplemental Law Enforcement Fund | Local Transportation Fund | Non-Judicial Forfeiture Fund |
| **REVENUES:** | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - |
| Sales and use taxes | - | - | - | - | - |
| Franchise taxes | - | - | - | - | - |
| Other taxes | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | 216 |
| Intergovernmental | - | 480,417 | 139,416 | - | - |
| Use of money and property | 11,631 | 1,267 | (186) | 3,991 | 250 |
| Charges for services | - | - | - | - | - |
| **Total revenues** | 11,631 | 481,684 | 139,230 | 3,991 | 466 |
| **EXPENDITURES:** | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | 7,370 |
| Public safety | - | - | - | - | 975 |
| Public works | - | - | - | 19,390 | - |
| Community development | 52,366 | - | - | - | - |
| Parks and recreation | - | - | - | - | - |
| Capital outlay | - | 257,501 | 43,261 | 348,044 | 18,500 |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| **Total expenditures** | 52,366 | 257,501 | 43,261 | 367,434 | 26,845 |
| **REVENUES OVER (UNDER) EXPENDITURES** | (40,735) | 224,183 | 95,969 | (363,443) | (26,379) |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | (226,633) | (49,984) | - | - |
| **Total other financing sources (uses)** | - | (226,633) | (49,984) | - | - |
| **Net change in fund balances** | (40,735) | (2,450) | 45,985 | (363,443) | (26,379) |
| **FUND BALANCES:** | | | | | |
| Beginning of year | 3,397,279 | 272,980 | 60,035 | 755,410 | 44,179 |
| End of year | $ 3,356,544 | $ 270,530 | $ 106,020 | $ 391,967 | $ 17,800 |

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| Special Revenue Funds | | | | | | | |
|---|---|---|---|---|---|---|---|
| Public Safety Fund | Lighting and Landscaping Fund | Abandoned Vehicle Abatement Fund | Community Development Block Grant | Fire Services CFD 2003-1 Fund | General Plan Fund | Solid Waste Fund | Economic Development Fund |
| $ - | $ 941,487 | $ - | $ - | $ 371,345 | $ - | $ - | $ - |
| 179,773 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 16,633 | 5,635 | - | - | - | - |
| 87 | 991 | 266 | 602 | (288) | - | 155 | 1,672 |
| - | - | - | - | - | 85,965 | - | - |
| 179,860 | 942,478 | 16,899 | 6,237 | 371,057 | 85,965 | 155 | 1,672 |
| - | - | - | - | - | - | 1,271 | 1,043 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 294 | - | - | - | - |
| - | 1,085,911 | - | - | - | - | - | - |
| - | - | 1,317 | 13,980 | - | - | - | 10,730 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 1,085,911 | 1,317 | 14,274 | - | - | 1,271 | 11,773 |
| 179,860 | (143,433) | 15,582 | (8,037) | 371,057 | 85,965 | (1,116) | (10,101) |
| - | - | - | - | - | - | - | - |
| (160,008) | - | (7,611) | - | (350,008) | - | - | - |
| (160,008) | - | (7,611) | - | (350,008) | - | - | - |
| 19,852 | (143,433) | 7,971 | (8,037) | 21,049 | 85,965 | (1,116) | (10,101) |
| 58,539 | 622,365 | 107,758 | 754,783 | 6,379 | (327,678) | 53,285 | 605,368 |
| $ 78,391 | $ 478,932 | $ 115,729 | $ 746,746 | $ 27,428 | $ (241,713) | $ 52,169 | $ 595,267 |

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# City of Oakdale
## Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Governmental Funds
## For the year ended June 30, 2018

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | Public Safety CFD 2007-1 Fund | Education/ Government CTV Fund | NSP Grant Fund | Measure L Fund | Maintenance Services CFD Fund |
| **REVENUES:** | | | | | |
| Property taxes | $ 156,012 | $ - | $ - | $ - | $ 31,306 |
| Sales and use taxes | - | - | - | - | - |
| Franchise taxes | - | 46,433 | - | - | - |
| Other taxes | - | - | - | 1,109,610 | - |
| Fines and forfeitures | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Use of money and property | (54) | (171) | 121 | (1,998) | (67) |
| Charges for services | - | - | - | - | - |
| **Total revenues** | 155,958 | 46,262 | 121 | 1,107,612 | 31,239 |
| **EXPENDITURES:** | | | | | |
| Current: | | | | | |
| General government | - | 7,553 | - | - | - |
| Public safety | - | - | - | - | - |
| Public works | - | - | - | - | - |
| Community development | - | - | - | - | - |
| Parks and recreation | - | - | - | - | - |
| Capital outlay | - | 6,762 | - | 424,636 | - |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| **Total expenditures** | - | 14,315 | - | 424,636 | - |
| **REVENUES OVER (UNDER) EXPENDITURES** | 155,958 | 31,947 | 121 | 682,976 | 31,239 |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | (150,000) | - | - | - | - |
| **Total other financing sources (uses)** | (150,000) | - | - | - | - |
| **Net change in fund balances** | 5,958 | 31,947 | 121 | 682,976 | 31,239 |
| **FUND BALANCES:** | | | | | |
| Beginning of year | 19,709 | 873 | 42,531 | (593,086) | 49,756 |
| End of year | $ 25,667 | $ 32,820 | $ 42,652 | $ 89,890 | $ 80,995 |

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| Special Revenue Funds | | | | Debt Service Funds | | Capital Projects Funds | |
|---|---|---|---|---|---|---|---|
| Alcohol Beverage Control Grant Fund | OTS DUI Grant Fund | SB-1 Road Rep Maint Fund | OTS Enforcement Grant Fund | Fire Station Debt Service Fund | 2015 Pension Obligation Bond | System Development Capital Project Fund | Bridle Bridge Street Maintenance Fund |
| $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 6,370 | 1,507 | 84,941 | - | - | - | 185,164 | - |
| - | - | (555) | - | (46) | (324) | 15,687 | 511 |
| - | - | - | - | - | 612,792 | 1,355,505 | 64,889 |
| 6,370 | 1,507 | 84,386 | - | (46) | 612,468 | 1,556,356 | 65,400 |
| - | - | - | - | - | 1,650 | - | - |
| 6,309 | 2,585 | - | 1,151 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 2,999 | - | - | 20,958 | - | - | 932,581 | - |
| - | - | - | - | 86,863 | 387,000 | 9,000 | - |
| - | - | - | - | 73,770 | 87,506 | - | - |
| 9,308 | 2,585 | - | 22,109 | 160,633 | 476,156 | 941,581 | - |
| (2,938) | (1,078) | 84,386 | (22,109) | (160,679) | 136,312 | 614,775 | 65,400 |
| - | - | - | - | 160,008 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 160,008 | - | - | - |
| (2,938) | (1,078) | 84,386 | (22,109) | (671) | 136,312 | 614,775 | 65,400 |
| - | - | - | - | 91,735 | 2,818 | 2,454,465 | 80,568 |
| $ (2,938) | $ (1,078) | $ 84,386 | $ (22,109) | $ 91,064 | $ 139,130 | $ 3,069,240 | $ 145,968 |

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# City of Oakdale
## Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Governmental Funds
## For the year ended June 30, 2018

| | Capital Projects Funds | | | Total |
|---|---|---|---|---|
| | Surface Transportation Fund | Equipment Replacement Fund | Plan Area Fee Fund | Non-Major Governmental Funds |
| **REVENUES:** | | | | |
| Property taxes | $ - | $ - | $ - | $ 1,500,150 |
| Sales and use taxes | - | - | - | 179,773 |
| Franchise taxes | - | - | - | 46,433 |
| Other taxes | - | - | - | 1,109,610 |
| Fines and forfeitures | - | - | - | 216 |
| Intergovernmental | 1,251,615 | - | - | 2,171,698 |
| Use of money and property | - | - | (249) | 33,293 |
| Charges for services | - | - | 231,000 | 2,350,151 |
| **Total revenues** | 1,251,615 | - | 230,751 | 7,391,324 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | - | - | - | 18,887 |
| Public safety | - | - | - | 11,020 |
| Public works | 36,269 | - | - | 55,659 |
| Community development | - | - | - | 52,660 |
| Parks and recreation | - | - | - | 1,085,911 |
| Capital outlay | 814,053 | - | - | 2,895,322 |
| Debt service: | | | | |
| Principal | - | - | - | 482,863 |
| Interest and fiscal charges | - | - | - | 161,276 |
| **Total expenditures** | 850,322 | - | - | 4,763,598 |
| **REVENUES OVER (UNDER) EXPENDITURES** | 401,293 | - | 230,751 | 2,627,726 |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers in | - | - | - | 160,008 |
| Transfers out | - | (120,756) | - | (1,065,000) |
| **Total other financing sources (uses)** | - | (120,756) | - | (904,992) |
| **Net change in fund balances** | 401,293 | (120,756) | 230,751 | 1,722,734 |
| **FUND BALANCES:** | | | | |
| Beginning of year | (401,293) | 120,756 | 302,317 | 8,581,831 |
| End of year | $ - | $ - | $ 533,068 | $ 10,304,565 |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Home Loan Special Revenue Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 2,500 | $ 2,500 | $ - | $ (2,500) |
| Use of money and property | 129 | 5,203 | 11,631 | 6,428 |
| **Total revenues** | 2,629 | 7,703 | 11,631 | 3,928 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Community development | 2,500 | 52,500 | 52,366 | 134 |
| **Total expenditures** | 2,500 | 52,500 | 52,366 | 134 |
| **Net change in fund balances** | $ 129 | $ (44,797) | (40,735) | $ 4,062 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 3,397,279 | |
| End of year | | | $ 3,356,544 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Gas Tax Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 645,435 | $ 519,167 | $ 480,417 | $ (38,750) |
| Use of money and property | 4,000 | 4,000 | 1,267 | (2,733) |
| **Total revenues** | 649,435 | 523,167 | 481,684 | (41,483) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Public works | 41,405 | 41,405 | - | 41,405 |
| Capital outlay | 483,000 | 367,000 | 257,501 | 109,499 |
| **Total expenditures** | 524,405 | 408,405 | 257,501 | 150,904 |
| **REVENUES OVER (UNDER) EXPENDITURES** | 125,030 | 114,762 | 224,183 | 109,421 |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | - | (380,590) | (226,633) | 153,957 |
| **Total other financing sources (uses)** | - | (380,590) | (226,633) | 153,957 |
| **Net change in fund balances** | $ 125,030 | $ (265,828) | (2,450) | $ 263,378 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 272,980 | |
| End of year | | | $ 270,530 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Supplemental Law Enforcement Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 100,000 | $ 100,000 | $ 139,416 | $ 39,416 |
| Use of money and property | 120 | 750 | (186) | (936) |
| **Total revenues** | 100,120 | 100,750 | 139,230 | 38,480 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Capital outlay | 50,000 | 50,000 | 43,261 | 6,739 |
| **Total expenditures** | 50,000 | 50,000 | 43,261 | 6,739 |
| **REVENUES OVER (UNDER) EXPENDITURES** | 50,120 | 50,750 | 95,969 | 45,219 |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | - | (50,000) | (49,984) | 16 |
| **Total other financing sources (uses)** | - | (50,000) | (49,984) | 16 |
| **Net change in fund balances** | $ 50,120 | $ 750 | 45,985 | $ 45,235 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 60,035 | |
| End of year | | | $ 106,020 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Local Transportation
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Other taxes | $ - | $ 100,000 | $ - | $ (100,000) |
| Use of money and property | 1,936 | 10,000 | 3,991 | (6,009) |
| **Total revenues** | 1,936 | 110,000 | 3,991 | (106,009) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Public works | 70,000 | 70,000 | 19,390 | 50,610 |
| Capital outlay | 766,602 | 766,602 | 348,044 | 418,558 |
| **Total expenditures** | 836,602 | 836,602 | 367,434 | 469,168 |
| **Net change in fund balances** | $ (834,666) | $ (726,602) | $ (363,443) | $ 363,159 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 755,410 | |
| End of year | | | $ 391,967 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Non-Judicial Forfeiture Fund

### For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Fines and forfeitures | $ 500 | $ 500 | $ 216 | $ (284) |
| Intergovernmental | 985 | 985 | - | (985) |
| Use of money and property | 216 | 750 | 250 | (500) |
| **Total revenues** | 1,701 | 2,235 | 466 | (1,769) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | 6,000 | 9,830 | 7,370 | 2,460 |
| Public safety | - | - | 975 | (975) |
| Capital outlay | 8,000 | 10,500 | 18,500 | (8,000) |
| **Total expenditures** | 14,000 | 20,330 | 26,845 | (6,515) |
| **Net change in fund balances** | $ (12,299) | $ (18,095) | (26,379) | $ (8,284) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 44,179 | |
| End of year | | | $ 17,800 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Public Safety Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Sales and use taxes | $ 155,000 | $ 155,000 | $ 179,773 | $ 24,773 |
| Use of money and property | 125 | 800 | 87 | (713) |
| **Total revenues** | 155,125 | 155,800 | 179,860 | 24,060 |
| **REVENUES OVER (UNDER) EXPENDITURES** | 155,125 | 155,800 | 179,860 | 24,060 |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | - | (160,000) | (160,008) | (8) |
| **Total other financing sources (uses)** | - | (160,000) | (160,008) | (8) |
| **Net change in fund balances** | $ 155,125 | $ (4,200) | 19,852 | $ 24,052 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 58,539 | |
| End of year | | | $ 78,391 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Lighting and Landscaping Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Property taxes | $ 946,477 | $ 946,477 | $ 941,487 | $ (4,990) |
| Use of money and property | 3,210 | 6,510 | 991 | (5,519) |
| **Total revenues** | 949,687 | 952,987 | 942,478 | (10,509) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Parks and recreation | 1,055,706 | 1,055,706 | 1,085,911 | (30,205) |
| **Total expenditures** | 1,055,706 | 1,055,706 | 1,085,911 | (30,205) |
| **Net change in fund balances** | $ (106,019) | $ (102,719) | $ (143,433) | $ (40,714) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 622,365 | |
| End of year | | | $ 478,932 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Abandoned Vehicle Abatement Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 18,000 | $ 18,000 | $ 16,633 | $ (1,367) |
| Use of money and property | 300 | 1,200 | 266 | (934) |
| **Total revenues** | 18,300 | 19,200 | 16,899 | (2,301) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Capital outlay | - | 500 | 1,317 | (817) |
| **Total expenditures** | - | 500 | 1,317 | (817) |
| **REVENUES OVER (UNDER) EXPENDITURES** | 18,300 | 18,700 | 15,582 | (3,118) |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | - | (10,000) | (7,611) | 2,389 |
| **Total other financing sources (uses)** | - | (10,000) | (7,611) | 2,389 |
| **Net change in fund balances** | $ 18,300 | $ 8,700 | 7,971 | $ (729) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 107,758 | |
| End of year | | | $ 115,729 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Community Development Block Grant
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 52,000 | $ 52,000 | $ 5,635 | $ (46,365) |
| Use of money and property | 191 | 1,050 | 602 | (448) |
| **Total revenues** | 52,191 | 53,050 | 6,237 | (46,813) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Community development | 3,862 | 3,862 | 294 | 3,568 |
| Capital outlay | 40,370 | 40,370 | 13,980 | 26,390 |
| **Total expenditures** | 44,232 | 44,232 | 14,274 | 29,958 |
| **Net change in fund balances** | $ 7,959 | $ 8,818 | (8,037) | $ (16,855) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 754,783 | |
| End of year | | | $ 746,746 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Fire Service CFD 2003 -1 Fund

### For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Property taxes | $ 372,342 | $ 372,342 | $ 371,345 | $ (997) |
| Use of money and property | 100 | 200 | (288) | (488) |
| **Total revenues** | 372,442 | 372,542 | 371,057 | (1,485) |
| **REVENUES OVER (UNDER) EXPENDITURES** | 372,442 | 372,542 | 371,057 | (1,485) |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | - | (350,000) | (350,008) | (8) |
| **Total other financing sources (uses)** | - | (350,000) | (350,008) | (8) |
| **Net change in fund balances** | $ 372,442 | $ 22,542 | 21,049 | $ (1,493) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 6,379 | |
| End of year | | | $ 27,428 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## General Plan Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Charges for services | $ 45,000 | $ 65,000 | $ 85,965 | $ 20,965 |
| **Total revenues** | 45,000 | 65,000 | 85,965 | 20,965 |
| **Net change in fund balances** | $ 45,000 | $ 65,000 | 85,965 | $ 20,965 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | (327,678) | |
| End of year | | | $ (241,713) | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Solid Waste Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | 103 | 500 | 155 | (345) |
| **Total revenues** | 103 | 500 | 155 | (345) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | 5,000 | 5,000 | 1,271 | 3,729 |
| **Total expenditures** | 5,000 | 5,000 | 1,271 | 3,729 |
| **Net change in fund balances** | $ (4,897) | $ (4,500) | (1,116) | $ 3,384 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 53,285 | |
| End of year | | | $ 52,169 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Economic Development Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 2,500 | $ 5,000 | $ 1,672 | $ (3,328) |
| **Total revenues** | 2,500 | 5,000 | 1,672 | (3,328) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | 10,000 | 10,000 | 1,043 | 8,957 |
| Capital outlay | 125,190 | 125,190 | 10,730 | 114,460 |
| **Total expenditures** | 135,190 | 135,190 | 11,773 | 123,417 |
| **Net change in fund balances** | $ (132,690) | $ (130,190) | (10,101) | $ 120,089 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 605,368 | |
| End of year | | | $ 595,267 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

## Public Safety CFD 2007 - 1

## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Property taxes | $ 138,700 | $ 138,700 | $ 156,012 | $ 17,312 |
| Use of money and property | 50 | 200 | (54) | (254) |
| **Total revenues** | 138,750 | 138,900 | 155,958 | 17,058 |
| **REVENUES OVER (UNDER) EXPENDITURES** | 138,750 | 138,900 | 155,958 | 17,058 |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | (75,000) | (150,000) | (150,000) | - |
| **Total other financing sources (uses)** | (75,000) | (150,000) | (150,000) | - |
| **Net change in fund balances** | $ 63,750 | $ (11,100) | 5,958 | $ 17,058 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 19,709 | |
| End of year | | | $ 25,667 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Education/Government CTV Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Franchise taxes | $ 40,000 | $ 40,000 | $ 46,433 | $ 6,433 |
| Use of money and property | 180 | 180 | (171) | (351) |
| **Total revenues** | 40,180 | 40,180 | 46,262 | 6,082 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | 10,000 | 10,000 | 7,553 | 2,447 |
| Capital outlay | 30,000 | 30,000 | 6,762 | 23,238 |
| **Total expenditures** | 40,000 | 40,000 | 14,315 | 25,685 |
| **Net change in fund balances** | $ 180 | $ 180 | 31,947 | $ 31,767 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 873 | |
| End of year | | | $ 32,820 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## NSP Grant Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 175 | $ 400 | $ 121 | $ (279) |
| **Total revenues** | 175 | 400 | 121 | (279) |
| **Net change in fund balances** | $ 175 | $ 400 | 121 | $ (279) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 42,531 | |
| End of year | | | $ 42,652 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Measure L Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Other taxes | $ 1,000,000 | $ 2,000,000 | $ 1,109,610 | $ (890,390) |
| Use of money and property | - | - | (1,998) | (1,998) |
| **Total revenues** | 1,000,000 | 2,000,000 | 1,107,612 | (892,388) |
| **EXPENDITURES:** | | | | |
| Capital outlay | 306,914 | 956,914 | 424,636 | 532,278 |
| **Net change in fund balances** | $ 693,086 | $ 1,043,086 | 682,976 | $ (360,110) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | (593,086) | |
| End of year | | | $ 89,890 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Maintenance Services CFD Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Property taxes | $ 57,114 | $ 57,114 | $ 31,306 | $ (25,808) |
| Intergovernmental | - | - | - | - |
| Use of money and property | - | 600 | (67) | (667) |
| **Total revenues** | 57,114 | 57,714 | 31,239 | (26,475) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Parks and recreation | 8,000 | 8,000 | - | 8,000 |
| **Total expenditures** | 8,000 | 8,000 | - | 8,000 |
| **Net change in fund balances** | $ 49,114 | $ 49,714 | 31,239 | $ (18,475) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 49,756 | |
| End of year | | | $ 80,995 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Alcohol Beverage Control Grant Fund
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 37,735 | $ 37,735 | $ 6,370 | $ (31,365) |
| **Total revenues** | 37,735 | 37,735 | 6,370 | (31,365) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Public safety | 35,235 | 35,235 | 6,309 | 28,926 |
| Capital outlay | 2,500 | 2,500 | 2,999 | (499) |
| **Total expenditures** | 37,735 | 37,735 | 9,308 | 28,427 |
| **Net change in fund balances** | $ - | $ - | (2,938) | $ (2,938) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | - | |
| End of year | | | $ (2,938) | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### OTS DUI Grant Fund

### For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 35,000 | $ 35,000 | $ 1,507 | $ (33,493) |
| **Total revenues** | 35,000 | 35,000 | 1,507 | (33,493) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Public safety | 35,000 | 35,000 | 2,585 | 32,415 |
| **Total expenditures** | 35,000 | 35,000 | 2,585 | 32,415 |
| **Net change in fund balances** | $ - | $ - | (1,078) | $ (1,078) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | - | |
| End of year | | | $ (1,078) | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

## SB-1 Road Rep. Maintenance Fund

## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ - | $ - | $ 84,941 | $ 84,941 |
| Use of money and property | - | - | (555) | (555) |
| **Total revenues** | - | - | 84,386 | 84,386 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| **Net change in fund balances** | $ - | $ - | 84,386 | $ 84,386 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | - | |
| End of year | | | $ 84,386 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## OTS Enforcement Grant
## For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 35,000 | $ 35,000 | $ - | $ (35,000) |
| **Total revenues** | 35,000 | 35,000 | - | (35,000) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Public safety | 14,042 | 14,042 | 1,151 | 12,891 |
| Capital outlay | 20,958 | 20,958 | 20,958 | - |
| **Total expenditures** | 35,000 | 35,000 | 22,109 | 12,891 |
| **Net change in fund balances** | $ - | $ - | (22,109) | $ (22,109) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | - | |
| End of year | | | $ (22,109) | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Fire Station Debt Service Fund

### For the year ended June 30, 2018

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 500 | $ 900 | $ (46) | $ (946) |
| **Total revenues** | 500 | 900 | (46) | (946) |
| **EXPENDITURES:** | | | | |
| Debt service: | | | | |
| Principal | 84,438 | 81,441 | 86,863 | (5,422) |
| Interest and fiscal charges | 76,767 | 79,764 | 73,770 | 5,994 |
| **Total expenditures** | 161,205 | 161,205 | 160,633 | 572 |
| **REVENUES OVER (UNDER) EXPENDITURES** | (160,705) | (160,305) | (160,679) | (374) |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers in | 160,000 | 160,000 | 160,008 | 8 |
| **Total other financing sources (uses)** | 160,000 | 160,000 | 160,008 | 8 |
| **Net change in fund balances** | $ (705) | $ (305) | (671) | $ (366) |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 91,735 | |
| End of year | | | $ 91,064 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## 2015 Pension Obligation Bond
## For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 100 | $ 100 | $ (324) | $ (424) |
| Charges for services | 632,343 | 632,343 | 612,792 | (19,551) |
| **Total revenues** | 632,443 | 632,443 | 612,468 | (19,975) |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| General government | 1,650 | 1,650 | 1,650 | - |
| Debt service: | | | | |
| Principal | 518,700 | 518,700 | 387,000 | 131,700 |
| Interest and fiscal charges | 113,960 | 113,960 | 87,506 | 26,454 |
| **Total expenditures** | 634,310 | 634,310 | 476,156 | 158,154 |
| **Net change in fund balances** | $ (1,867) | $ (1,867) | 136,312 | $ 138,179 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 2,818 | |
| End of year | | | $ 139,130 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### System Development Capital Porject Fund

### For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 847,240 | $ 847,240 | $ 185,164 | $ (662,076) |
| Use of money and property | 17,775 | 21,300 | 15,687 | (5,613) |
| Charges for services | 755,000 | 755,000 | 1,355,505 | 600,505 |
| **Total revenues** | 1,620,015 | 1,623,540 | 1,556,356 | (67,184) |
| **EXPENDITURES:** | | | | |
| Capital outlay | 1,695,065 | 1,698,065 | 932,581 | 765,484 |
| Debt service: | | | | |
| Principal | 9,000 | 9,000 | 9,000 | - |
| **Total expenditures** | 1,704,065 | 1,707,065 | 941,581 | 765,484 |
| **REVENUES OVER (UNDER) EXPENDITURES** | (84,050.00) | (83,525) | 614,775 | (832,668) |
| **Net change in fund balances** | $ (84,050) | $ (83,525) | 614,775 | $ 698,300 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 2,454,465 | |
| End of year | | | $ 3,069,240 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Bridle Bridge Street Maintenance Fund

### For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 500 | $ 2,000 | $ 511 | $ (1,489) |
| Charges for services | 39,500 | 39,500 | 64,889 | 25,389 |
| **Total revenues** | 40,000 | 41,500 | 65,400 | 23,900 |
| **Net change in fund balances** | $ 40,000 | $ 41,500 | 65,400 | $ 23,900 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 80,568 | |
| End of year | | | $ 145,968 | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Surface Transportation Fund

### For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Intergovernmental | $ 610,404 | $ 610,404 | $ 1,251,615 | $ 641,211 |
| **Total revenues** | 610,404 | 610,404 | 1,251,615 | 641,211 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Public works | 54,924 | 54,924 | 36,269 | 18,655 |
| Capital outlay | 929,541 | 929,541 | 814,053 | 115,488 |
| **Total expenditures** | 984,465 | 984,465 | 850,322 | 134,143 |
| **Net change in fund balances** | $ (374,061) | $ (374,061) | 401,293 | $ 775,354 |
| **FUND BALANCES:** | | | | |
| Beginning of year, as restated | | | (401,293) | |
| End of year | | | $ - | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

## Equipment Replacement Fund

## For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ - | $ - | $ - | $ - |
| Charges for services | - | - | - | - |
| **Total revenues** | - | - | - | - |
| **OTHER FINANCING SOURCES (USES):** | | | | |
| Transfers out | - | - | (120,756) | (120,756) |
| **Total other financing sources (uses)** | - | - | (120,756) | (120,756) |
| **Net change in fund balances** | $ - | $ - | (120,756) | $ - |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 120,756 | |
| End of year | | | $ - | |

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# City of Oakdale

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

## Plan Area Fee Fund

## For the year ended June 30, 2018

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Use of money and property | $ 500 | $ 3,500 | $ (249) | $ (3,749) |
| Charges for services | 95,000 | 150,000 | 231,000 | 81,000 |
| **Total revenues** | 95,500 | 153,500 | 230,751 | 77,251 |
| **Net change in fund balances** | $ 95,500 | $ 153,500 | 230,751 | $ 77,251 |
| **FUND BALANCES:** | | | | |
| Beginning of year | | | 302,317 | |
| End of year | | | $ 533,068 | |

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## INTERNAL SERVICE FUNDS

***Fire Equipment Replacement Fund*** To account for the annual contributions from the general fund to provide for the long-term replacement of fire equipment.

***Dental Insurance Fund*** to account for the annual contribution from all funds to provide for dental insurance to employees

***Employee FSA Fund*** accounts for employee deduction for flexible spending account.

***Risk Management*** To account for the annual contribution from various funds to purchase employment practices insurance and to set aside reserves for the City's deductible for $50,000 per incident.

***Employee Liability*** To account for: the annual contribution from various funds to fund the employee liability for accrued vacation, sick leave and compensated time. The payment is made to the emplyee at retirement or the termination of their employment with the City.

***Information Technology*** To account for the annual contribution from various funds to provide a regular funding for upgrades to the City's technology, which includes the City's computer and telephone network.

***Vehicle Replacement*** To account for the annual contribution from various funds to provide a regular funding for the replacement of the city's vehicle fleet.

***Facilities Maintenance Fund*** To account for the annual contribution from various funds to provide a regular funding for the maintenance of various facilities.

***Equipment Replacement Fund*** accounts for revenues reserved for equipment replacement.

***Police Equipment Replacement Fund*** To account for the annual contributions from the general fund to provide for the long-term replacement of police equipment.

***LLD Maintenance Fund*** To account for the annual contribution from various funds to provide a regular funding for the maintenance of various facilities for landscape and lighting districts.

***Park Replacement Fund*** To account for the annual contributions from the general fund to provide for the long-term replacement of parks.

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# City of Oakdale
## Combining Statement of Net Position
## All Internal Service Funds
## June 30, 2018

| | Fire Equipment Replacement Fund | Dental Insurance Fund | Employee FSA Fund | Risk Management Fund | Employee Liability Fund |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and investments | $ 454,072 | $ 46,906 | $ 3,372 | $ 154,039 | $ 3,632,428 |
| Receivables: | | | | | |
| Account receivables | - | 870 | - | - | - |
| Loans to Successor Agency | - | - | - | - | - |
| Interest | 205 | 37 | - | 103 | 2,607 |
| **Total assets** | 454,277 | 47,813 | 3,372 | 154,142 | 3,635,035 |
| **LIABILITIES** | | | | | |
| Accounts payable and accrued liabilities | - | 3,489 | (267) | - | 35,395 |
| **Total liabilities** | - | 3,489 | (267) | - | 35,395 |
| **NET POSITION** | | | | | |
| Unrestricted | 454,277 | 44,324 | 3,639 | 154,142 | 3,599,640 |
| **Total net position** | $ 454,277 | $ 44,324 | $ 3,639 | $ 154,142 | $ 3,599,640 |

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| Information Technology Fund | Vehicle Replacement Fund | Facilities Maintenance Fund | Equipment Replacement Fund | Police Equipment Replacement Fund | LLD Maintenance Fund | Parks Replacement Fund | Total |
|---|---|---|---|---|---|---|---|
| $ 115,927 | $ 154,866 | $ 1,451,945 | $ 146 | $ 264,931 | $ 9,082 | $ 235,000 | $ 6,522,714 |
| - | - | - | - | - | - | - | 870 |
| - | - | - | 81,480 | - | - | - | 81,480 |
| 71 | 114 | 857 | 16 | - | - | - | 4,010 |
| 115,998 | 154,980 | 1,452,802 | 81,642 | 264,931 | 9,082 | 235,000 | 6,609,074 |
| 23,344 | 38,790 | 77,753 | - | 4,225 | 6,159 | - | 188,888 |
| 23,344 | 38,790 | 77,753 | - | 4,225 | 6,159 | - | 188,888 |
| 92,654 | 116,190 | 1,375,049 | 81,642 | 260,706 | 2,923 | 235,000 | 6,420,186 |
| $ 92,654 | $ 116,190 | $ 1,375,049 | $ 81,642 | $ 260,706 | $ 2,923 | $ 235,000 | $ 6,420,186 |

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# City of Oakdale
## Combining Statement of Revenues, Expenses and Changes in Net Position
## All Internal Service Funds
## For the year ended June 30, 2018

| | Fire Equipment Replacement Fund | Dental Insurance Fund | Employee FSA Fund | Risk Management Fund | Employee Liability Fund |
|---|---|---|---|---|---|
| **OPERATING REVENUES:** | | | | | |
| Interdepartmental charges | $ 450,000 | $ 52,000 | $ 11,071 | $ 109,906 | $ 28,663 |
| **Total operating revenues** | 450,000 | 52,000 | 11,071 | 109,906 | 28,663 |
| **OPERATING EXPENSES:** | | | | | |
| Administration | - | - | - | 77,586 | - |
| Maintenance and operation | 602,565 | 50,559 | 7,720 | - | - |
| **Total operating expenses** | 602,565 | 50,559 | 7,720 | 77,586 | - |
| **OPERATING INCOME (LOSS)** | (152,565) | 1,441 | 3,351 | 32,320 | 28,663 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | |
| Interest revenue | 4,398 | 117 | - | (117) | 4,050 |
| **Total non-operating revenues (expenses)** | 4,398 | 117 | - | (117) | 4,050 |
| **NET INCOME (LOSS) BEFORE TRANSFERS** | (148,167) | 1,558 | 3,351 | 32,203 | 32,713 |
| Transfer in | - | - | - | - | 799,992 |
| Transfer out | - | - | - | - | - |
| **Total transfers** | - | - | - | - | 799,992 |
| **Change in net position** | (148,167) | 1,558 | 3,351 | 32,203 | 832,705 |
| **NET POSITION** | | | | | |
| Beginning of year | 602,444 | 42,766 | 288 | 121,939 | 2,766,935 |
| End of year | $ 454,277 | $ 44,324 | $ 3,639 | $ 154,142 | $ 3,599,640 |

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| Information Technology Fund | Vehicle Replacement Fund | Facilities Maintenance Fund | Equipment Replacement Fund | Police Equipment Replacement Fund | LLD Maintenance Fund | Parks Replacement Fund | Total |
|---|---|---|---|---|---|---|---|
| $ 209,600 | $ 50,610 | $ 100,000 | $ 1,000 | $ 250,000 | $ 67,170 | $ - | $ 1,330,020 |
| 209,600 | 50,610 | 100,000 | 1,000 | 250,000 | 67,170 | - | 1,330,020 |
| - | - | 77,753 | - | - | - | - | 155,339 |
| 161,534 | 89,594 | 7,542 | - | 36,860 | 64,247 | - | 1,020,621 |
| 161,534 | 89,594 | 85,295 | - | 36,860 | 64,247 | - | 1,175,960 |
| 48,066 | (38,984) | 14,705 | 1,000 | 213,140 | 2,923 | - | 154,060 |
| (150) | 462 | (546) | 1,886 | - | - | - | 10,100 |
| (150) | 462 | (546) | 1,886 | - | - | - | 10,100 |
| 47,916 | (38,522) | 14,159 | 2,886 | 213,140 | 2,923 | - | 164,160 |
| - | - | 450,000 | 120,756 | 47,566 | - | 235,000 | 1,653,314 |
| - | - | - | (42,000) | - | - | - | (42,000) |
| - | - | 450,000 | 78,756 | 47,566 | - | 235,000 | 1,611,314 |
| 47,916 | (38,522) | 464,159 | 81,642 | 260,706 | 2,923 | 235,000 | 1,775,474 |
| 44,738 | 154,712 | 910,890 | - | - | - | - | 4,644,712 |
| $ 92,654 | $ 116,190 | $ 1,375,049 | $ 81,642 | $ 260,706 | $ 2,923 | $ 235,000 | $ 6,420,186 |

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# City of Oakdale
## Combining Statement of Cash Flows
## All Internal Service Funds
## For the year ended June 30, 2018

| | Fire Equipment Replacement Fund | Dental Insurance Fund | Employee FSA Fund | Risk Management Fund | Employee Liability Fund |
|---|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | | | |
| Receipts from city charges | $ 450,000 | $ 52,157 | $ 11,071 | $ 109,906 | $ 28,663 |
| Payment to suppliers and users | (602,565) | (49,876) | (7,987) | (77,586) | (38,982) |
| **Net cash provided by (used in) operating activities** | (152,565) | 2,281 | 3,084 | 32,320 | (10,319) |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:** | | | | | |
| Cash receipts from other funds | - | - | - | - | 799,992 |
| Cash payments to other funds | - | - | - | - | - |
| **Net cash provided by noncapital financing activities** | - | - | - | - | 799,992 |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | | | | |
| Interest income received | 4,469 | 98 | - | (169) | 2,574 |
| **Net cash provided by investing activities** | 4,469 | 98 | - | (169) | 2,574 |
| **Net increase (decrease) in cash and cash equivalents** | (148,096) | 2,379 | 3,084 | 32,151 | 792,247 |
| **CASH AND CASH EQUIVALENTS:** | | | | | |
| Beginning of year | 602,168 | 44,527 | 288 | 121,888 | 2,840,181 |
| End of year | $ 454,072 | $ 46,906 | $ 3,372 | $ 154,039 | $ 3,632,428 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:** | | | | | |
| Operating income (loss) | $ (152,565) | $ 1,441 | $ 3,351 | $ 32,320 | $ 28,663 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | |
| Changes in assets and liabilities: | | | | | |
| Accounts receivable | - | 157 | - | - | - |
| Accounts payable and accrued liabilities | - | 683 | (267) | - | (38,982) |
| Total adjustments | - | 840 | (267) | - | (38,982) |
| **Net cash provided by (used in) operating activities** | $ (152,565) | $ 2,281 | $ 3,084 | $ 32,320 | $ (10,319) |

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| Information Technology Fund | Vehicle Replacement Fund | Facilities Maintenance Fund | Equipment Replacement Fund | Police Equipment Replacement Fund | LLD Maintenance Fund | Parks Replacement Fund | Total |
|---|---|---|---|---|---|---|---|
| $ 209,600 | $ 50,610 | $ 100,000 | $ 1,000 | $ 250,000 | $ 67,170 | $ - | $ 1,330,177 |
| (140,922) | (50,804) | (7,542) | - | (32,635) | (58,088) | - | (1,066,987) |
| 68,678 | (194) | 92,458 | 1,000 | 217,365 | 9,082 | - | 263,190 |
| - | - | 450,000 | 24,756 | 47,566 | - | 235,000 | 1,557,314 |
| - | - | - | (27,489) | - | - | - | (27,489) |
| - | - | 450,000 | (2,733) | 47,566 | - | 235,000 | 1,529,825 |
| (207) | 409 | (1,261) | 1,879 | - | - | - | 7,792 |
| (207) | 409 | (1,261) | 1,879 | - | - | - | 7,792 |
| 68,471 | 215 | 541,197 | 146 | 264,931 | 9,082 | 235,000 | 1,800,807 |
| 47,456 | 154,651 | 910,748 | - | - | - | - | 4,721,907 |
| $ 115,927 | $ 154,866 | $ 1,451,945 | $ 146 | $ 264,931 | $ 9,082 | $ 235,000 | $ 6,522,714 |
| $ 48,066 | $ (38,984) | $ 14,705 | $ 1,000 | $ 213,140 | $ 2,923 | $ - | $ 154,060 |
| - | - | - | - | - | - | - | 157 |
| 20,612 | 38,790 | 77,753 | - | 4,225 | 6,159 | - | 108,973 |
| 20,612 | 38,790 | 77,753 | - | 4,225 | 6,159 | - | 109,130 |
| $ 68,678 | $ (194) | $ 92,458 | $ 1,000 | $ 217,365 | $ 9,082 | $ - | $ 263,190 |

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## FIDUCIARY FUNDS

***Senior Housing Corporation*** accounts for monies held on behalf of the Senior Housing Corporation.

***G&J Streets Assessments Funds*** accounts for special assessments due to third parties.

***Developer Activity Fund*** accounts for monies held for developers.

***Refuse Collection Fund*** accounts for monies held for refuse monies collected for third parties.

***Bridle Ridge CFD 2003-2 Fund*** accounts for monies held for third parties relating to Bridge Ridge CFD 2003-2.

***Bridle Ridge CFD 2004-1 Fund*** accounts for monies held for third parties relating to Bridge Ridge CFD

***Bridle Ridge CFD 2005-1 Fund*** accounts for monies held for third parties relating to Bridge Ridge CFD

***Sierra Point Plan Fund*** accounts for monies held for third parties relating to Sierra Point Plan.

***Heritage Oaks CFD 2007-1 Fund*** accounts for monies held for third parties relating to Heritage Oaks CFD

***Bridle Ridge South Trail Trust Fund*** accounts for monies held for third parties relating to Bridle Ridge

***Crane/Patterson Signal Trust Fund*** accounts for monies held for third parties relating to Crane/Patterson

***Animal Control Trust Fund*** accounts for monies relating to animal control held for third parties

***K-9 Unit Fund*** accounts for monies held for the K-9 Unit.

***Senior Center Trust Fund*** accounts for monies held for third parties.

***Police Range Trust Fund*** accounts for monies held for the Police Range.

***Senior Outreach Fund*** accounts for monies held for third parties.

***Police Equestrian Unit Fund*** accounts for monies held for the Police Equestrian Unit.

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# City of Oakdale
## Agency Funds
## Combining Statement of Assets and Liabilities
## June 30, 2018

| | Senior Housing Corporation | G&J Streets Assessments | Developer Activity | Refuse Collection |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 20,220 | $ 34,046 | $ 111,920 | $ 166,308 |
| Restricted cash and investments | - | - | - | - |
| Receivables: | | | | |
| Accounts | - | - | - | 241,055 |
| Taxes | - | - | - | - |
| Interest | 15 | 26 | - | - |
| **Total assets** | $ 20,235 | $ 34,072 | $ 111,920 | $ 407,363 |
| **LIABILITIES** | | | | |
| Accounts payable | $ - | $ - | $ 26,398 | $ 166,308 |
| Amounts held in trust | 20,235 | | 85,522 | 241,055 |
| Due to bondholders | - | 34,072 | - | - |
| **Total liabilities** | $ 20,235 | $ 34,072 | $ 111,920 | $ 407,363 |

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| Bridle Ridge CFD 2003-2 | Bridle Ridge CFD 2004-1 | Bridle Ridge CFD 2005-1 | Sierra Point Plan | Heritage Oaks CFD 2007-1 | Bridle Ridge South Trail Trust |
|---|---|---|---|---|---|
| $ 270,175 | $ 89,822 | $ 195,461 | $ (71,155) | $ 51,496 | $ 1,080,868 |
| 266,515 | 101,447 | 219,220 | - | - | - |
| - | - | - | - | 52 | - |
| 2,740 | 2,435 | 2,083 | - | - | - |
| 170 | 56 | 126 | - | 178 | 821 |
| $ 539,600 | $ 193,760 | $ 416,890 | $ (71,155) | $ 51,726 | $ 1,081,689 |
| $ - | $ - | $ - | $ - | $ - | $ - |
| 266,515 | 101,447 | 219,220 | (71,155) | 51,726 | 1,081,689 |
| 273,085 | 92,313 | 197,670 | - | - | - |
| $ 539,600 | $ 193,760 | $ 416,890 | $ (71,155) | $ 51,726 | $ 1,081,689 |

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# City of Oakdale
## Agency Funds
## Combining Statement of Assets and Liabilities
## June 30, 2018

| | Crane/ Patterson Signal Trust | Animal Control Trust | K-9 Unit | Tesoro Safeguard |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 206,421 | $ 34,409 | $ 1,157 | $ - |
| Restricted cash and investments | - | - | - | - |
| Receivables: | | | | |
| Accounts | - | - | 133 | - |
| Taxes | - | - | - | - |
| Interest | 157 | 26 | - | - |
| **Total assets** | $ 206,578 | $ 34,435 | $ 1,290 | $ - |
| **LIABILITIES** | | | | |
| Accounts payable | $ - | $ 1,565 | $ 1,543 | $ - |
| Amounts held in trust | 206,578 | 32,870 | (253) | - |
| Due to bondholders | - | - | - | - |
| **Total liabilities** | $ 206,578 | $ 34,435 | $ 1,290 | $ - |

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| Senior Center Trust | Police Range Trust | Senior Outreach | Police Equestrian Unit | Total |
|---|---|---|---|---|
| $ 6,681 | $ 33,328 | $ 70,441 | $ 1,490 | $ 2,303,088 |
| - | - | - | - | 587,182 |
| - | - | - | - | 241,240 |
| - | - | - | - | 7,258 |
| 5 | 24 | 53 | - | 1,657 |
| $ 6,686 | $ 33,352 | $ 70,494 | $ 1,490 | $ 3,140,425 |
| $ 2,614 | $ 1,607 | $ 3,073 | $ - | $ 203,108 |
| 4,072 | 31,745 | 67,421 | 1,490 | 2,340,177 |
| - | - | - | - | 597,140 |
| $ 6,686 | $ 33,352 | $ 70,494 | $ 1,490 | $ 3,140,425 |

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# City of Oakdale
## Agency Funds
## Combining Statement of Changes in Assets and Liabilities
## June 30, 2018

| | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **Senior Housing Corporation** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 19,969 | $ 251 | $ - | $ 20,220 |
| Receivables: | | | | |
| Interest | 8 | 15 | (8) | 15 |
| Total Assets | $ 19,977 | $ 266 | $ (8) | $ 20,235 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 19,977 | $ 258 | $ - | $ 20,235 |
| Total Liabilities | $ 19,977 | $ 258 | $ - | $ 20,235 |
| **G & J Street Assessments** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 33,622 | $ 424 | $ - | $ 34,046 |
| Receivables: | | | | |
| Interest | 14 | 26 | (14) | 26 |
| Total Assets | $ 33,636 | $ 450 | $ (14) | $ 34,072 |
| **LIABILITIES** | | | | |
| Due to bondholders | 33,636 | 436 | - | 34,072 |
| Total Liabilities | $ 33,636 | $ 436 | $ - | $ 34,072 |
| **Developer Activity** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 231,679 | $ - | $ (119,759) | $ 111,920 |
| Total Assets | $ 231,679 | $ - | $ (119,759) | $ 111,920 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ 52,499 | $ 26,398 | $ (52,499) | $ 26,398 |
| Amounts held in trust | 179,180 | - | (93,658) | 85,522 |
| Total Liabilities | $ 231,679 | $ 26,398 | $ (146,157) | $ 111,920 |

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| | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **Refuse Collection** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 157,862 | $ 8,446 | $ - | $ 166,308 |
| Receivables: | | | | |
| Accounts | 225,236 | 241,055 | (225,236) | 241,055 |
| Total Assets | $ 383,098 | $ 249,501 | $ (225,236) | $ 407,363 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ 157,862 | $ 166,308 | $ (157,862) | $ 166,308 |
| Amounts held in trust | 225,236 | 15,819 | - | 241,055 |
| Total Liabilities | $ 383,098 | $ 182,127 | $ (157,862) | $ 407,363 |
| **Bridle Ridge CFD 2003-2** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 258,876 | $ 11,299 | $ - | $ 270,175 |
| Restricted cash and investments | 266,109 | 406 | - | 266,515 |
| Receivables: | | | | |
| Taxes | 3,226 | 2,740 | (3,226) | 2,740 |
| Interest | 88 | 170 | (88) | 170 |
| Total Assets | $ 528,299 | $ 14,615 | $ (3,314) | $ 539,600 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 266,109 | $ 406 | $ - | $ 266,515 |
| Due to bondholders | 262,190 | 14,209 | (3,314) | 273,085 |
| Total Liabilities | $ 528,299 | $ 14,615 | $ (3,314) | $ 539,600 |
| **Bridle Ridge CFD 2004-1** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 90,313 | $ - | $ (491) | $ 89,822 |
| Restricted cash and investments | 101,581 | - | (134) | 101,447 |
| Receivables: | | | | |
| Taxes | 1,077 | 2,435 | (1,077) | 2,435 |
| Interest | 30 | 56 | (30) | 56 |
| Total Assets | $ 193,001 | $ 2,491 | $ (1,732) | $ 193,760 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 101,581 | $ - | $ (134) | $ 101,447 |
| Due to bondholders | 91,420 | 2,491 | (1,598) | 92,313 |
| Total Liabilities | $ 193,001 | $ 2,491 | $ (1,732) | $ 193,760 |

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# City of Oakdale
## Agency Funds
## Combining Statement of Changes in Assets and Liabilities
## June 30, 2018

| | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **Bridle Ridge CFD 2005-1** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 214,900 | $ - | $ (19,439) | $ 195,461 |
| Restricted cash and investments | 223,114 | - | (3,894) | 219,220 |
| Receivables: | | | | |
| Taxes | 8,959 | 2,083 | (8,959) | 2,083 |
| Interest | 78 | 126 | (78) | 126 |
| Total Assets | $ 447,051 | $ 2,209 | $ (32,370) | $ 416,890 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 223,114 | $ - | $ (3,894) | $ 219,220 |
| Due to bondholders | 223,937 | (26,267) | - | 197,670 |
| Total Liabilities | $ 447,051 | $ (26,267) | $ (3,894) | $ 416,890 |
| **Sierra Point Plan** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ (417,752) | $ 346,597 | $ - | $ (71,155) |
| Total Assets | $ (417,752) | $ 346,597 | $ - | $ (71,155) |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ (417,752) | $ 346,597 | $ - | $ (71,155) |
| Total Liabilities | $ (417,752) | $ 346,597 | $ - | $ (71,155) |
| **Heritage Oaks CFD 2007-1** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 68,517 | $ - | $ (17,021) | $ 51,496 |
| Receivables: | | | | |
| Accounts | - | 52 | - | 52 |
| Interest | 31 | 178 | (31) | 178 |
| Total Assets | $ 68,548 | $ 230 | $ (17,052) | $ 51,726 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 68,548 | $ - | $ (16,822) | $ 51,726 |
| Total Liabilities | $ 68,548 | $ - | $ (16,822) | $ 51,726 |

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| | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **Bridle Ridge South Trail Trust** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 1,078,184 | $ 2,684 | $ - | $ 1,080,868 |
| Receivables: | | | | |
| Interest | 447 | 821 | (447) | 821 |
| Total Assets | $ 1,078,631 | $ 3,505 | $ (447) | $ 1,081,689 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 1,078,631 | $ 3,058 | $ - | $ 1,081,689 |
| Total Liabilities | $ 1,078,631 | $ 3,058 | $ - | $ 1,081,689 |
| **Crane/ Patterson Signal Trust** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 205,908 | $ 513 | $ - | $ 206,421 |
| Receivables: | | | | |
| Interest | 85 | 157 | (85) | 157 |
| Total Assets | $ 205,993 | $ 670 | $ (85) | $ 206,578 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 205,993 | $ 585 | $ - | $ 206,578 |
| Total Liabilities | $ 205,993 | $ 585 | $ - | $ 206,578 |
| **Animal Control Trust** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 33,308 | $ 1,101 | $ - | $ 34,409 |
| Receivables: | | | | |
| Interest | 13 | 26 | (13) | 26 |
| Total Assets | $ 33,321 | $ 1,127 | $ (13) | $ 34,435 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ 1,370 | $ 195 | $ - | $ 1,565 |
| Amounts held in trust | 31,951 | 919 | - | 32,870 |
| Total Liabilities | $ 33,321 | $ 1,114 | $ - | $ 34,435 |

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# City of Oakdale
## Agency Funds
## Combining Statement of Changes in Assets and Liabilities
## June 30, 2018

| | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **K - 9 Unit Trust** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 450 | $ - | $ 707 | $ 1,157 |
| Receivables: | | | | |
| Accounts | 115 | 133 | (115) | 133 |
| Total Assets | $ 565 | $ 133 | $ 592 | $ 1,290 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ 565 | $ 1,543 | $ (565) | $ 1,543 |
| Amounts held in trust | - | - | (253) | (253) |
| Total Liabilities | $ 565 | $ 1,543 | $ (818) | $ 1,290 |
| **Tesoro Safeguard** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 50,274 | $ - | $ (50,274) | $ - |
| Receivables: | | | | |
| Interest | 21 | - | (21) | - |
| Total Assets | $ 50,295 | $ - | $ (50,295) | $ - |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 50,295 | $ - | $ (50,295) | $ - |
| Total Liabilities | $ 50,295 | $ - | $ (50,295) | $ - |
| **Senior Center Trust** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 6,088 | $ 593 | $ - | $ 6,681 |
| Receivables: | | | | |
| Accounts | - | - | - | - |
| Interest | 4 | 5 | (4) | 5 |
| Total Assets | $ 6,092 | $ 598 | $ (4) | $ 6,686 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ 1,188 | $ 1,426 | $ - | $ 2,614 |
| Amounts held in trust | 4,904 | - | (832) | 4,072 |
| Total Liabilities | $ 6,092 | $ 1,426 | $ (832) | $ 6,686 |

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| | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **Police Range Trust** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 34,807 | $ (1,479) | $ - | $ 33,328 |
| Receivables: | | | | |
| Interest | 14 | 24 | (14) | 24 |
| Total Assets | $ 34,821 | $ (1,455) | $ (14) | $ 33,352 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ - | $ 684 | $ - | $ 1,607 |
| Amounts held in trust | 34,821 | - | (2,153) | 31,745 |
| Total Liabilities | $ 34,821 | $ 684 | $ (2,153) | $ 33,352 |
| **Senior Outreach** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 71,224 | $ - | $ (783) | $ 70,441 |
| Receivables: | | | | |
| Interest | 30 | 53 | (30) | 53 |
| Total Assets | $ 71,254 | $ 53 | $ (813) | $ 70,494 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ - | $ 3,073 | $ - | $ 3,073 |
| Amounts held in trust | 71,254 | - | (3,833) | 67,421 |
| Total Liabilities | $ 71,254 | $ 3,073 | $ (3,833) | $ 70,494 |
| **Police Equestrian Unit** | | | | |
| **ASSETS** | | | | |
| Cash and investments | $ 1,483 | $ 7 | $ - | $ 1,490 |
| Total Assets | $ 1,483 | $ 7 | $ - | $ 1,490 |
| **LIABILITIES** | | | | |
| Amounts held in trust | $ 1,483 | $ 7 | $ - | $ 1,490 |
| Total Liabilities | $ 1,483 | $ 7 | $ - | $ 1,490 |

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# City of Oakdale
## Agency Funds
## Combining Statement of Changes in Assets and Liabilities
## June 30, 2018

| TOTAL OF ALL AGENCY FUNDS | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments | $ 2,139,712 | $ 370,436 | $ (207,060) | $ 2,303,088 |
| Restricted cash and investments | 590,804 | 406 | (4,028) | 587,182 |
| Receivables: | | | | |
| Accounts | 225,351 | 241,240 | (225,351) | 241,240 |
| Interest | 863 | 1,657 | (863) | 1,657 |
| Taxes | 13,262 | 7,258 | (13,262) | 7,258 |
| Total Assets | $ 2,969,992 | $ 620,997 | $ (450,564) | $ 3,140,425 |
| **LIABILITIES** | | | | |
| Accounts payable and other accrued liabilities | $ 213,484 | $ 199,627 | $ (210,926) | $ 202,185 |
| Amounts held in trust | 2,145,325 | 367,649 | (171,874) | 2,341,100 |
| Due to bondholders | 611,183 | (9,131) | (4,912) | 597,140 |
| Total Liabilities | $ 2,969,992 | $ 558,145 | $ (387,712) | $ 3,140,425 |

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**AGENDA ITEM 11.2:**

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

**Meeting Date:** **February 19, 2019**

**To:** **Mayor McCarty and Members of the City Council**

**From:** **Cody Bridgewater, Public Works Superintendent**

**Reviewed by:** **Jeff Gravel, Public Services Director**

**Subject:** **Consideration of a Resolution Approving a Contract with Howk Systems, Inc for the Well 9 Improvement Project in the Amount of $16,427.50, and Authorizing Funds in the amount of $15,959.79 for Materials to relocate an 8 inch Cla-Valve, for a Total Project Cost of $32,387.29 funded by the Water Capital Replacement Fund 644 CP1914 (644-4169-442001).**

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## I. BACKGROUND

Well 9 was installed circa 2004 during the construction of the Vineyard and Bridle Ridge subdivisions, however, due to a permitting issue with the State and equipment challenges, the well was not put into service until 2010. Shortly thereafter, the well began to experience discharging issues with sand and gravel being drawn into the pump causing malfunctions of the pump. It was thought that the well column began to deteriorate allowing sand and gravel to enter into the pump column. At this point, it was out of warranty and in 2015, Well 9 was removed from service and placed in Stand-By mode, as reported to the State Water Board.

The intent of Well 9 was to be part of what City Staff refers to as the City water system "Pressure Zone". This section of the City's water distribution system is partnered with the "Atmospheric Zone", to make up the City's water system. Currently, with the construction of Well 10, the Pressure Zone has an ample supply of wells and water sources.

Recently, Well 2 (installed in the 1950's), located behind the Post Office, has been deemed irreparable and needing to be abandoned. This leaves the Atmospheric Zone at risk to meet the Spring and Summer needs of water production.

## II. DISCUSSION

Recently following a thorough investigation by City Staff, independent contractors, and Blackwater Engineering, it was determined that the cause of the gravel intrusion into the well column and water distribution system was due to the rock size of the gravel pack. The gravel used during construction was too small and is passing through the well column screens.

Howk Systems provided a proposal to add new, larger gravel and essentially redevelop the well. Howk will also scrub and swab the column, cleaning any material from it, finishing with a jet and vacuum of the column to remove any debris that may have been dislodged. Staff developed a scope of work based on Howk Systems proposal, City's Water Engineer and Staff input. As a result,
City Staff solicited bids from three contractors for quotes for the rehabilitation of Well 9. The quotes are as follows:

| COMPANY | COST |
|---|---|
| Howk Systems | **$ 16,427.50** |
| Don Pedro Pump | $ 27,310.49 |
| Eaton Pump | Did not submit |

Apparent low bidder is Howk Systems in the amount of $ 16,427.50.

Once in service, City Staff is proposing to relocate the Cla-Valve (pressure pass through valve) on South Willowood, which would allow for Well 9 to discharge into the Atmospheric Zone, where additional water is greatly needed. This portion of the project would be performed by City Staff.

## III. FISCAL IMPACT

Monies for this equipment have been included in this fiscal year's budget in the Water Capital Replacement Fund 644. The total cost of the project is $32,387.29.

## IV. RECOMMENDATION

That the City Council adopt the Resolution Approving a Contract with Howk Systems, Inc for the Well 9 Improvement Project in the Amount of $16,427.50, and Authorizing Funds in the amount of $15,959.79 for Materials to relocate an 8 inch Cla-Valve, for a Total Project Cost of $32,387.29 funded by the Water Capital Replacement Fund 644 CP 1914 (644-4169-442001).

## V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2019-__

**ATTACHMENT A**

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2019-__

**A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL APPROVING A CONTRACT WITH HOWK SYSTEMS FOR THE WELL 9 IMPROVEMENT PROJECT IN THE AMOUNT OF $16,427.50, AND AUTHORIZING FUNDS IN THE AMOUNT OF $15,959.79 FOR MATERIALS TO RELOCATE AN 8 INCH CLA-VALVE, FOR A TOTAL PROJECT COST OF $32,387.29 FUNDED BY THE WATER CAPITAL REPLACEMENT FUND 644 (644-4169-442001)**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, In 2015, Well 9 began having serious issues with discharging sand and gravel into the water system and has since been removed from service; and,

**WHEREAS**, through investigation by City Staff, independent contractors, and Blackwater Engineering, it has been determined that the cause of the gravel intrusion into the well column and water distribution system is due to the size of the gravel pack; and,

**WHEREAS**, Howk Systems provided a proposal to add new, larger gravel and essentially redevelop the well; and,

**WHEREAS**, once in service, City Staff is proposing to relocate the Cla-Valve on South Willowood, which would allow for Well 9 to discharge into the Atmospheric Zone, where additional water is greatly needed; and,

**WHEREAS,** City Staff solicited bids from three contractors for quotes for the rehabilitation of Well 9, with Howk Systems being the apparent low bidder at $16,427.50; and,

**WHEREAS,** the total cost of the project is $32,387.29; and,

**WHEREAS**, monies have been set aside in this fiscal year's budget for this project.

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby authorizes approving a contract with Howk Systems, Inc for the Well 9 Improvement Project in the amount of $16,427.50, and authorizing funds in the amount of $15,959.79 for materials to relocate an 8 inch Cla-Valve, for a total project cost of $32,387.29 funded by the Water Capital Replacement Fund 644 CP1914 (644-4169-442001)

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY 2019**, by the following vote:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

_____
J.R. McCarty, Mayor

ATTEST:

_____
Rouzé Roberts, City Clerk

**AGENDA ITEM 11.3:**

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

**Meeting Date: February 19, 2019**

**To:** **Mayor McCarty and Members of the City Council**

**From:** **Cody Bridgewater, Public Works Superintendent**

**Reviewed By: Jeff Gravel, Public Services Director**

**Subject:** **Consider Adopting a Resolution Approving a Contract with United Pavement Maintenance for the North Maag Sidewalk Repair Project in the amount of $45,576.85 and include a 10% contingency for a total project cost of $50,000.00 to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001)**

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## I. BACKGROUND

The North Maag Sidewalk has been in a state of disrepair for a number of years now. The existing trees have caused the sidewalk, curb and gutter, and asphalt to shift, break, and crack. City Staff has begun removing all of the trees in the area as to not have additional damage done in the future. Some areas are in such poor shape that the concrete teeters side-to-side on top of tree roots.

## II. DISCUSSION

City Staff invited three contractors to bid on the removal and replacement of approximately 4,000 square feet of concrete sidewalk, 50 feet of concrete curb and gutter, and 140 square feet of asphalt. Additionally, City Staff is requesting that the contractor over-excavate the areas being replaced to remove any remaining tree roots that may interfere with the new concrete.

The three contractors submitted bids and the results are as follows:

| CONTRACTOR | BID AMOUNT |
|---|---|
| United Pavement Maintenance | $45,576.85 |
| Ross F. Carroll | $74,231.00 |
| George Reed, Inc. | $92,699.00 |

The apparent low bidder for the project is United Pavement Maintenance at a bid of $45,576.85. Staff is suggesting to include a 10% contingency for unanticipated extra work.

## III. FISCAL IMPACT

This item has been budgeted in Fiscal Year 2018/19 and is to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001). Total project cost including the 10% contingency will total $50,000.00.

## IV. RECOMMENDATION

Staff Recommends the City Council adopt a resolution approving a contract with United Pavement Maintenance for the North Maag Sidewalk Repair Project in the amount of $45,576.85 and include a 10% contingency for a total project cost of $50,000.00 to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001)

## V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2019-__

**ATTACHMENT A**

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2019-__

**CONSIDER ADOPTING A RESOLUTION APPROVING A CONTRACT WITH UNITED PAVEMENT MAINTENANCE FOR THE NORTH MAAG SIDEWALK REPAIR PROJECT IN THE AMOUNT OF $45,576.85 AMD INCLUDE A 10% CONTINGENCY FOR A TOTAL PROJECT COST OF $50,000.00 TO BE FUNDED FROM LOCAL TRANSPORTATION FUND 221 CP 1724 (221-4149-442001)**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, The North Maag Sidewalk has been in a state of disrepair for a number of years now, and

**WHEREAS,** the existing trees have caused the sidewalk, curb and gutter, and asphalt to shift, break, and crack, and

**WHEREAS,** some areas are in such poor shape that the concrete teeters side to side on top of tree roots, and

**WHEREAS,** City Staff invited three contractors to bid on the removal and replacement of approximately 4,000 square feet of concrete sidewalk, 50 feet of concrete curb and gutter, and 140 square feet of asphalt, and

**WHEREAS,** this item has been budgeted in Fiscal Year 2018/19 and is to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001), and

**WHEREAS,** Staff recommends awarding the project to United Pavement Maintenance in the amount of $50,000.00, which includes a 10% contingency, and

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby approves a contract with United Pavement Maintenance for the North Maag Sidewalk Repair Project in the amount of $45,576.85 and include a 10% contingency for a total project cost of $50,000.00 to be funded from Local Transportation Fund 221 CP 1724 (221-4149-442001).

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY 2019**, by the following votes:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

_____
J.R. McCarty, Mayor

ATTEST:

_____
Rouzé Roberts, City Clerk

**AGENDA ITEM 11.4:**

**CITY OF OAKDALE**
**CITY COUNCIL STAFF REPORT**

**Meeting Date:** February 19, 2019

**To:** Mayor McCarty and Members of the Oakdale City Council

**From:** Michael Renfrow, Senior Engineering Technician

**Reviewed by:** Jeff Gravel, Public Services Director

**Subject:** Consideration of a Resolution of the City of Oakdale City Council Authorizing; The City Manager to Execute an Agreement with Alley Tree and Landscape, Inc. for the Airport Pilots Center Phase 1 Landscape Improvements Project in the amount of $6,696.00, Wood Mulch Purchase In the amount of $1,200.00 from Central Valley Ag Group, a Contingency amount of $604.00, a Grand Total Project Budget Of $8,500.00, Funds from Capital Projects (CP1902) Fund 659

---

## I. BACKGROUND

The Airport Pilots Center has had major support from the community and business sector.

**Community Volunteers:**

- The Oakdale Lions Club has donated hundreds of hours to construction.
- The Oakdale Aero Club donated $2,500 as well as many hours for construction.
- The Little Family (Judy Little is the Oakdale Garden Club President) has donated $500 toward a bench in the viewing area.
- The Oakdale Garden Club has given of their time and insight to the landscape plan and has committed to helping with some maintenance.
- Boy Scout for his Eagles project will construct the Pilots Center BBQ.

**Business Community:**

- Sierra West Airlines donated $17,000 for flooring and decking.
- Yates Wastewater reduced their fee from $4,000 to $2,000 to design and install the septic system.
- Machado and Sons Construction donated $8,000 of labor to install over 1,200 square feet of concrete walkways and pads.
- Linda Fish Landscape Architect and Designer reduced her fee from $2,400 to $1,600.

Total donations in the amount of **$20,000** have been given toward the Project. Labor from contractors has been donated in the amount of **$10,800**. The Project has been given grand total donations in the amount of **$30,800**. In addition, hundreds of hours in labor and community service has been donated.

## II. DISCUSSION

City Staff worked with Linda Fish Landscape Architect and Design to develop a landscape plan for the Airport Pilots Center. City Staff requested proposals from Alley Tree and Landscape (Contractor) for total installation and a phase 1 installation. It is important to first install the trees so that they may begin to mature and the mulch will suppress weeds and improve soil conditions. The contractors estimate was $34,364.70 for ultimate install and $6,696.00 for phase 1 installation (plus mulch purchase).

Phase 1 consists of 7 Keith Davey and 7 Red Rocket trees (15-gallon size), tree irrigation and the purchase of 125 cubic yards of mulch. The area for the mulch is approximately 10,000 square feet at 4” depth. The cost is approximately $8.50 per cubic yard, plus tax and delivery. Staff will coordinate an I Love Oakdale event to install the mulch.

Alley Tree and Landscape spent many hours developing the total installation estimate for the City and is working with Staff to develop a phasing plan and specifications for the remainder of the improvements. Staff anticipates phase 2 improvements in 2021.

## III. FISCAL IMPACT

The project is accounted for in the 2019 Mid-Year Budget, Capital Projects (CP1902) Fund 659.

## IV. RECOMMENDATION

Staff recommends that the City Council adopt the Resolution authorizing; The City Manager to execute an agreement with Alley Tree and Landscape, Inc. for the Airport Pilots Center Phase 1 Landscape Improvements Project in the amount of $6,696.00, wood mulch purchase in the amount of $1,200.00 from Central Valley Ag Group, a contingency amount of $604.00, a grand total project budget of $8,500.00, funds from Capital Projects (CP1902) Fund 659.

## V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2019-__

**ATTACHMENT A**

**IN THE CITY COUNCIL**
**OF THE CITY OF OAKDALE**
**STATE OF CALIFORNIA**
**CITY COUNCIL RESOLUTION 2019-___**

**A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AUTHORIZING; THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH ALLEY TREE AND LANDSCAPE, INC. FOR THE AIRPORT PILOTS CENTER PHASE 1 LANDSCAPE IMPROVEMENTS PROJECT IN THE AMOUNT OF $6,696.00, WOOD MULCH PURCHASE IN THE AMOUNT OF $1,200.00 FROM CENTRAL VALLEY AG GROUP, A CONTINGENCY AMOUNT OF $604.00, A GRAND TOTAL PROJECT BUDGET OF $8,500.00, FUNDS FROM CAPITAL PROJECTS (CP1902) FUND 659**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, the Airport Pilots Center has had major support from the community and business sector; and,

**WHEREAS**, total donations in the amount of $20,000 have been given toward the Project. Labor from contractors has been and will be donated in the amount of $10,800. The Project has been given a grand total in donations in the amount of $30,800; and

**WHEREAS**, the project is accounted for in the 2019 Mid-Year Budget, Capital Projects (CP1902) Fund 659; and

**WHEREAS**, staff recommends that the City Council adopt the Resolution authorizing; The City Manager to execute an agreement with Alley Tree and Landscape, Inc. for the Airport Pilots Center Phase 1 Landscape Improvements Project in the amount of $6,696.00, wood mulch purchase in the amount of $1,200.00 from Central Valley Ag Group, a contingency amount of $604.00, a grand total project budget of $8,500.00, funds from Capital Projects (CP1902) Fund 659; and,

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby adopts the Resolution authorizing; The City Manager to execute an agreement with Alley Tree and Landscape, Inc. for the Airport Pilots Center Phase 1 Landscape Improvements Project in the amount of $6,696.00, wood mulch purchase in the amount of $1,200.00 from Central Valley Ag Group, a contingency amount of $604.00, a grand total project budget of $8,500.00, funds from Capital Projects (CP1902) Fund 659.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY, 2019** by the following vote:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

_____
J.R. McCarty, Mayor

ATTEST:

_____
Rouzé Roberts, City Clerk

**AGENDA ITEM 11.5:**

CITY OF OAKDALE

CITY COUNCIL STAFF REPORT

**Meeting Date:** February 19, 2019

**To:** Mayor and City Council

**From:** Patrick Mondragon, HR/Management Analyst

**Reviewed by:** Bryan Whitemyer, City Manager

**Subject:** Authorizing the City Manager to Negotiate Salary and Benefit Packages for Newly Hired Lateral and Promotional Management/Confidential Employees

## I. Background / Discussion

Current City of Oakdale policies are fairly vague when it comes to candidates coming from other public agencies or professions, as either a lateral transfer or a promotional position. In order for the City of Oakdale to have the ability to attract and retain the most qualified candidates in the more technical and competitive positions, Staff is recommending the City Council consider approving a Resolution authorizing the City Manager to offer the same types of incentives already provided to current City of Oakdale employees when candidates that are highly trained and/or highly experienced are appointed to some of the more competitive and technical positions.

Presently, the City of Oakdale has a process in place whereby employees promoted from one bargaining group into another bargaining group are able to maintain certain incentive pays, such as Education Incentives, Certificate Pay, and Vacation Accruals. This process is delineated in the City of Oakdale's Merit Rules (pg. 18, Section 502), as well as in the Management and Confidential Bargaining Group Memorandum of Understanding (MOU), (pg. 4, sec, 2.06, pg. 5, sec. 2.07 (c), and sec. 3.01).

This process exists to give the City Manager the flexibility to make an appointment to a position at an appropriate higher salary step (within the normal salary range) when, in his or her opinion, it is difficult to obtain qualified personnel at the starting salary, or when the education or experience of a proposed employee is substantially superior to that required of the class and justifies a beginning salary in excess of the first step. Staff is recommending that this flexibility also be extended to external hires within the Management/Confidential Bargaining Group.

Here is a hypothetical situation that would explain how this would work. The City has conducted a recruitment for a position within the Management/Confidential Group. The top candidate is an individual that has been with another jurisdiction for fifteen years and is looking forward to the opportunity to come to the City of Oakdale. This individual currently earns vacation leave at a higher rate than they would receive as a new City employee and

they are having second thoughts about joining the City of Oakdale team. This policy would provide the City Manager with the authority to appoint the individual at a vacation leave accrual rate that would be the same as similarly situated employees at the City.

## II. Fiscal Impacts

Fiscal impacts for this will vary, depending on the benefits; however, the costs will be reflected in the departmental budget for that respective position. This item does not provide any additional salary or benefits that are not already available to existing Management/Confidential Employees.

## III. Recommendation

It is the Staff's recommendation that the City Council of the City of Oakdale authorize the City Manager to negotiate salary and benefit packages for newly hired lateral and promotional employees in the Management/Confidential Bargaining Group that are comparable to similarly situated current employees.

## IV. Attachments

Attachment A: Draft City Council Resolution 2019-__

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2019-__

**ATTACHMENT A**

**A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AUTHORIZING THE CITY MANAGER TO NEGOTIATE SALARY AND BENEFIT PACKAGES FOR NEWLY HIRED LATERAL AND PROMOTIONAL MANAGEMENT/CONFIDENTIAL EMPLOYEES**

**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, it is advantageous to the City of Oakdale to recruit and retain the highest quality candidates to fill highly technical and competitive positions; and

**WHEREAS**, having the flexibility to provide benefits to lateral and promotional employees from other public agencies and professions that may exceed the standard base delineated in the Merit Rules and the Management/Confidential MOU enables the City to achieve this goal; and

**WHEREAS**, the benefits offered will be consistent with similarly situated City employees and will not provide any additional salary or benefits that are not already available to existing Management/Confidential Employees.

**NOW, THEREFORE, BE IT RESOLVED** that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby authorizes the City Manager to negotiate salary and benefit packages for newly hired lateral and promotional employees in the Management/Confidential Group that are comparable to similarly situated current employees.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19TH DAY OF FEBRUARY 2019**, by the following vote:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

_____
J.R. McCarty

ATTEST:

_____
Rouze Rouzé Roberts
City Clerk

**AGENDA ITEM 11.6:**

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

**Meeting Date:** **February 19, 2019**

**To:** Mayor J.R. McCarty and Members of the Oakdale City Council

**From:** Bryan Whitemyer, City Manager

**Subject:** Review and Approve Employment Agreement for Fire Services Consultant Agreement and Authorize City Manager to Execute Agreement

---

## I. BACKGROUND / DISCUSSION

The City of Oakdale entered into a five-year Fire Services Agreement with Stanislaus Consolidated Fire Protection District (SCFPD) in September 2014. This agreement is set to expire on June 30, 2019. The City is currently in discussions with SCFPD regarding options to extend the agreement for an additional period. This effort has required substantial time, effort, and energy of the City Manager which has allowed progress on other important projects to slow down significantly.

In an effort to continue moving forward in developing solutions for the fire service in the City of Oakdale staff is recommending that the City Council approve an agreement to hire a Fire Services Consultant who will be able to assist the City Manager in exploring fire services options for the City of Oakdale. This will allow the City Manager to move other important projects forward while still providing adequate attention to the important fire services matters.

The City Manager is recommending that the City Council consider appointing former City of Oakdale Fire Chief, Michael Botto to serve as the City's Fire Services Consultant. Mr. Botto served the community of Oakdale faithfully for over thirty years and is extremely familiar with the fire services provided in Oakdale and throughout our region. He is a well-respected expert in his field and he will be an excellent resource to the City Council and community to review and assess fire services options available to the City of Oakdale.

A previous City Manager who worked with Mr. Botto shared that he was impressed by Mr. Botto's communication style with co-workers, peers, elected officials, and members of the public. He also commended Mr. Botto for his ability to analyze issues and work towards solutions that benefited all parties.

## III. FISCAL IMPACTS

This position has an hourly rate of $68 an hour. This is the same amount that was utilized for previous executive level interim assignments. It is anticipated that this will be a part time assignment that will work no more than 1,000 hours in a year. It is anticipated that the cost of this position for the remainder of the Fiscal Year will not exceed $34,000. Costs associated with this position will be charged to General Fund (110) – Fire Department.

The individual filling this position is a retired CalPERS annuitant and as such, is covered by medical insurance and receives other benefits, and shall not receive any benefits, incentives, compensation in lieu of benefits or any other forms of compensation in addition to the hourly rate listed above.

## IV. RECOMMENDATION

Staff recommends that the City Council approve the Employment Agreement for the Fire Services Consultant and authorize the City Manager to execute agreement.

## V. ATTACHMENTS

Attachment A: Draft City Council Resolution

Exhibit 1: Employment Agreement

Attachment A

**IN THE CITY COUNCIL**

**OF THE CITY OF OAKDALE**

**STATE OF CALIFORNIA**

**CITY COUNCIL RESOLUTION 2019-____**

**A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL APPROVING FIRE SERVICES CONSULTANT APPOINTMENT, RATIFYING EMPLOYMENT AGREEMENT, AND AUTHORIZING EXECUTION OF AGREEMENT**

**THE CITY COUNCIL OF THE CITY OF OAKDALE DOES HEREBY RESOLVE THAT:**

1. To approve the appointment of Mike Botto to the position of Fire Services Consultant effective February 20, 2019

2. To ratify the Employment Agreement between the City of Oakdale and Mike Botto.

3. To authorize the City Manager to execute the agreement Exhibit 1.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED BY THE CITY COUNCIL OF THE CITY OF OAKDALE THIS 19th DAY OF FEBRUARY, 2019,** by the following vote:

| | | |
|---|---|---|
| AYES: | COUNCIL MEMBERS: | ( ) |
| NOES: | COUNCIL MEMBERS: | ( ) |
| ABSENT: | COUNCIL MEMBERS: | ( ) |
| ABSTAINED: | COUNCIL MEMBERS: | ( ) |

SIGNED:

_____
J.R. McCarty, Mayor

ATTEST:

_____
Rouzé Roberts, City Clerk

# FIRE SERVICES CONSULTANT EMPLOYMENT AGREEMENT

**THIS EMPLOYMENT AGREEMENT** ("Agreement") is made and entered into this ___ day of _____, 2019 by and between the City of Oakdale, a municipal corporation, ("City") and Michael Botto ("Employee"), an individual. City and Employee may individually be referred to herein as "Party" or collectively as "Parties". There are no other parties to this Agreement.

## RECITALS

**A.** The City of Oakdale currently contracts with Stanislaus Consolidated Fire Protection District ("SCFPD") to provide fire services to the community. The agreement with SCFPD expires on June 30, 2019.

**B.** The City is in need of a fire services consultant to assist the City of Oakdale as it explores extending its current contractual relationship with SCFPD and other fire service delivery options.

**C.** Employee, a retired annuitant, desires employment as a Fire Services Consultant for the City.

**D.** Acting through the City Manager, it is the City's desire to hire Employee, on an interim basis as a Fire Services Consultant until such time that the City has selected and implemented its desired fire service delivery option, and to establish conditions of employment for Employee, as provided herein.

**NOW, THEREFORE**, in consideration of the mutual covenants entered into between the Parties, and in consideration of the benefits that accrue to each, the Parties agree as follows:

## AGREEMENT

**Section 1. Recitals.** The recitals set forth above ("Recitals") are incorporated herein by this reference and made a part of this Agreement. In the event of any inconsistencies between the Recitals and Sections 1 through 12 of this Agreement, Sections 1 through 12 will prevail.

**Section 2. Effective Date.** This Agreement shall become effective once executed by both the City and Employee ("Effective Date").

**Section 3. Appointment, Duties and Term.**

**3.1. Appointment and Duties**. The City Manager hereby appoints Employee to the interim position of Fire Services Consultant, in and for the City to review fire services contracts and provide advice and direction for the provision of fire services in the City of

Oakdale to the City Council and the City Manager. The duties of the Fire Services Consultant will be provided on an interim basis until the City Council has selected and implemented the desired fire service option. The duties of the Fire Services Consultant are hereby attached as **Exhibit A**. The Fire Services Consultant shall work under the direction of the City Manager, as the City Manager is authorized to oversee City employees under Section 2-13 subdivision (c) of the Municipal Code. Employee accepts such appointment and employment pursuant to the terms of this Agreement. Employee shall further perform the functions and duties specified under the laws of the State of California, the City's Municipal Code, the Ordinances and Resolutions of the City, and such other duties and functions as the City Manager may time to time assign.

**3.2. Retired Annuitant.** In compliance with CalPERS rules and regulations, the City has determined that Employee is eligible for this appointment as a retired annuitant, pursuant to California Government Code sections 7522.56, 21224, and 21221(h). A "retired annuitant" is a CalPERS retiree who, without applying for Reinstatement from Retirement, returns to work for a CalPERS employer in a retired annuitant position. Employee is being hired because he has specialized skills which qualify Employee for this interim Fire Services Consultant position.

**3.3. Schedule.** The Employee's daily and weekly work schedule shall vary in accordance with the work required to be performed. However, the hours worked by the Employee in any given fiscal year (July 1-June 30) shall not exceed 960 hours. Employee certifies that he has not worked for any other CalPERS employer during this fiscal year and that if he has or does in future, Employee will immediately inform the City Manager as the hours worked with another Cal PERS employer will be counted against the 960-hour allotment for him to work as a retired annuitant. The City will work with Employee to ensure that any prior employment in which Employee worked as a retired annuitant since July 1, 2018 to the present, did not exceed the 960-hour limitation or limit the number of hours Employee is eligible to work for City for the remaining fiscal year. The City and Employee will agree to a weekly work schedule and the City will monitor Employee's hours to ensure Employee's hours do not exceed the 960-hour limitation under Government Code Section 21221(h). The Fire Services Consultant position may include.

**Section 4. Term.** The term of this Agreement shall commence on the Effective Date until such time that the City has selected and implemented the desired fire service option. Employee is an at-will employee, serving at the pleasure of the City Manager. Accordingly, the City Manager may terminate Employee's employment at any time, with or without cause.

**Section 5. Compensation.** City agrees to pay Employee an hourly rate of sixty-eight dollars ($68.00) ("Base Rate"), payable in installments at the same time that other City employees are paid.

**Section 6. No Benefits.** The Parties acknowledge that Employee is a retired CalPERS annuitant and, as such, Employee is covered by medical insurance and receives other benefits, and shall not receive any benefits, incentives, compensation in lieu of benefits or any other forms of compensation in addition to the Base Rate described in Section 5 above, in compliance with Government Code section 21221(h). Employee understands and agrees that he will not accrue service credit or any additional retirement rights or benefits.

**Section 7. Termination of Employment.** Employee may terminate this Agreement at any time, with or without cause, provided that Employee may notify the City Manager thirty (30) days in advance of terminating his employment. During the notice period, all the rights and obligations of the Parties under this Agreement shall remain in full force and effect, or sooner if the City has selected and implemented the desired fire service option. The Parties also acknowledge that the City Manager may terminate this Agreement, with or without cause and with or without notice to Employee.

**Section 8. Indemnification.** City shall defend, hold harmless and indemnify Employee against any tort, personnel, civil rights or professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as Fire Services Consultant in accordance with California's Tort Claims Act (Government Code Section 825 *et seq*.), or resulting from the exercise of judgment or discretion in connection with the performance of program duties or responsibilities, unless the act or omission involved willful or wanton conduct. Employee may request that the City provide independent legal representation, provided by the City to Employee, which shall extend until a final determination of the legal action including any appeals if there is a conflict of interest between the City and the Employee. The City shall indemnify Employee against any and all losses, damages, judgments, interest, settlements, fines, court costs and other reasonable costs and expenses of legal proceedings, including attorney fees, and any other liabilities incurred by, imposed upon, or suffered by such Employee in connection with or resulting from any claim, action, suit, or proceedings, actual or threatened, arising out of or in connection with the performance of his or her duties. Any settlement of any claim must be made with prior approval of the City in order for indemnification, as provided in this Section, to be available. Employee recognizes that the City shall have the right to compromise or settle a claim or suit and agrees that he will sign any settlement agreement involving the payment of money by the City or a third party. However, if the Employee is a named party to the suit and settlement agreement requires that the Employee perform or refrain from performing any conduct, Employee's written consent must be given for the compromise or settlement, which consent shall not be unreasonably withheld. Further, the City agrees to pay all reasonable litigation expenses of Employee throughout the pendency of any litigation to which the Employee is a party, witness or advisor of the City. Such expense payments shall continue beyond Employee's service to the City as long as litigation is pending and such litigation relates to Employee's employment with the City.

**Section 9. Bonding.** City shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance.

**Section 10. Notices.** Any notice or communication required hereunder between City and Employee must be in writing, and may be given either personally, by registered or certified mail (return receipt requested), or by Federal Express, UPS or other similar couriers providing overnight delivery. If personally delivered, a notice shall be deemed to have been given when delivered to the Party to whom it is addressed. If given by registered or certified mail, such notice or communication shall be deemed to have been given and received on the first to occur of (a) actual receipt by any of the addressees designated below as the Party to whom notices are to be sent, or (b) five (5) days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If given by Federal Express or similar courier, a notice or communication shall be deemed to have been given and received on the date delivered as shown on a receipt issued by the courier. Any Party hereto may at any time, by giving ten (10) days written notice to the other Party hereto, designate any other address in substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at their addresses set forth below:

| | |
|---|---|
| If to City: | City of Oakdale<br>280 N. 3rd Ave.<br>Oakdale, CA 95361<br>Attn: City Clerk |
| If to City Manager: | City of Oakdale<br>280 N. 3rd Ave.<br>Oakdale, CA 95361<br>Attn: City Manager |
| and | Churchwell White, LLP<br>1414 K Street, 3rd Floor<br>Sacramento, CA 95814<br>Attn: Tom Hallinan |
| If to Employee: | Michael Botto<br>2544 Foxwood Court<br>Oakdale, CA 95361 |

**Section 11. Bonding.** City shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance.

**Section 12. General Provisions.**

**12.1. Modification of Agreement.** This Agreement may be supplemented, amended, or modified only by a writing signed by the City and Employee.

**12.2. Entire Agreement.** This Agreement constitutes the final, complete, and exclusive statement of the terms of the agreement between the Parties supersedes all other prior or contemporaneous oral or written understandings and agreements of the Parties. No Party has been induced to enter into this Agreement by, nor is any Party relying on, any representation or warranty except those expressly set forth in this Agreement.

**12.3. Severability of Agreement.** If a court or an arbitrator of competent jurisdiction holds any section of this Agreement to be illegal, unenforceable, or invalid for any reason, the validity and enforceability of the remaining sections of this Agreement shall not be affected.

**12.4. Authority.** All Parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement and the names, titles and capacities herein stated on behalf of any entities, persons, states or firms represented or purported to be represented by such entities, persons, states or firms and that all former requirements necessary or required by the state or federal law in order to enter into this Agreement had been fully complied with.

**12.5. Headings.** The headings in this Agreement are included for convenience only and neither affect the construction or interpretation of any section in this Agreement nor affect any of the rights or obligations of the Parties to this Agreement.

**12.6. Necessary Acts and Further Assurances.** The Parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

**12.7. Governing Law.** This Agreement shall be governed and construed in accordance with the laws of the State of California.

**12.8. Waiver.** No covenant, term, or condition or the breach thereof shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

**12.9. Counterparts.** This Agreement may be executed in counterparts and all so executed shall constitute an agreement which shall be binding upon the Parties hereto, notwithstanding that the signatures of all Parties and Parties' designated representatives do not appear on the same page.

**12.10. Venue.** Venue for all legal proceedings shall be in the Superior Court for the County of Stanislaus in the State of California.

**12.11. Attorney's Fees and Costs.** If any action at law or in equity, including action for declaratory relief, is brought to enforce or interpret sections of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be

set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled.

**IN WITNESS WHEREOF**, this Agreement has been entered into by and between the City and Employee and as of the date of the Agreement set forth above.

| **CITY:** | **EMPLOYEE:** |
|---|---|
| City of Oakdale, a California municipal corporation | |
| By: _____ | _____ |
| Bryan Whitemyer, City Manager | Michael Botto, an individual |

ATTEST:

By:_____
Rouze Roberts, City Clerk

APPROVED AS TO FORM:

By:_____
Tom Hallinan, City Attorney

# Exhibit A

## Fire Services Consultant - Scope of Services

The Fire Services Consultant will serve the City of Oakdale under the direction of the City Manager. Below is a list of duties that this position is expected to perform. This is not intended to be a comprehensive list and other related duties may be assigned.

- Review and assess the provision of fire prevention services in the City of Oakdale
- Review and assess any all fire service delivery models that could be utilized to provide fire prevention services to the City of Oakdale
- Attend the SCFPD, City of Oakdale and OFPD 2 + 2 + 2 meetings as needed
- Represent the City of Oakdale to outside groups and organizations; participate in outside community and professional groups and committees; provide technical assistance as necessary.
- Review and assess current and future fire union memorandums of understanding to help the City understand the true costs of those agreements.
- Assist in the review and development of any new fire service contracts or joint powers authority agreements.
- Research and prepare administrative reports and studies; prepare written correspondence as necessary.
- Perform related duties as assigned.

**AGENDA ITEM 11.7:**

City of Oakdale
City Council Staff Report

**Meeting Date:** February 19, 2019

**To:** Mayor and City Council

**From:** Bryan Whitemyer, City Manager

**Subject:** Discuss Current Fire Services Agreement with Stanislaus Consolidated Fire Protection District and Options Available to the City of Oakdale

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## I. BACKGROUND

On January 22, 2019, the City Council of the City of Oakdale received information related to the current Fire Services Agreement with Stanislaus Consolidated Fire Protection District (SCFPD) and the options available to the City once the agreement expires on June 30, 2019. The City Council approved extending the Fire Services Agreement for six months to December 31, 2019 with some agreement modifications.

The City Council directed the City Manager to send a letter to articulate the desired modifications to the agreement (Attachment A). The letter was then followed up with a formal agreement amendment for their consideration (Attachment B). The City Council requested that the SCFPD Board provide a response to the City's request to extend the agreement for six months with modifications.

The SCFPD Board discussed the City's request at Special Board meetings held on Thursday, January 31, 2019 and Thursday, February 7, 2019 as well as a regular board meeting held on Thursday, February 14, 2019. At the February 14, 2019 meeting the SCFPD Board directed its legal counsel to send a letter to the City with a formal response to the requested agreement changes. On February 15, 2019, the City received a letter from SCFPD General Counsel (Attachment C). The matrix below summarizes the response.

| | Conditions: | Yes | No | Sort Of |
|---|---|---|---|---|
| 1 | Stanislaus Consolidated Fire Protection District (SCFPD) holds monthly 2 + 2 + 2 meetings with the City of Oakdale (City) and Oakdale Fire Protection District (OFPD). | Yes | | |
| 2 | SCFPD hires outside firm to conduct a fiscal health assessment with input from City and OFPD. | Yes | | |
| 3 | SCFPD amends agreement with OFPD to allow them the ability to recover costs for services provided by SCFPD within the OFPD jurisdiction. | Yes | | |
| 4 | SCFPD allows the City of Oakdale and OFPD to be involved with the ratification of new MOU with IAFF Local 3399. | | No | |
| 5 | SCFPD allows the City of Oakdale and OFPD to be involved with the review and ratification of future SCFPD operating budgets. | | | Sort Of |
| 6 | Flat rate administrative charge is developed that better reflects the actual costs of hiring a new firefighter. The current administrative charge for new positions is excessive. | | No | |
| 7 | Fire Intern Program is more actively supported so that interns can augment staff at City and OFPD stations on a regular if not daily basis. | Yes | | |
| 8 | Ensure that adequate administrative personnel are available to serve the City and OFPD during the remainder of the contract. | Yes | | |
| 9 | As a condition of the extension, the parties agree to explore and analyze the possible use of a Joint Powers Authority Agreement for a long-term commitment to provide for fire services. | | No | |

Below are the items where the SCFPD Board could not agree to the conditions requested by the City of Oakdale.

**Item 4: Did not agree with the City's request**

4. SCFPD allows the City of Oakdale and OFPD to be involved with the ratification of new MOU with IAFF Local 3399.

SCFPD Response: As was extensively discussed, the SCFPD is unable to accommodate this request without concurrence of the IAFF Local 3399. Either way, we believe this is a non-issue as the current MOU remains in effect until December 31, 2019, which is beyond the term of the Agreement and the currently requested 6-month extension of the Agreement.

**Item 5: Somewhat agreed to the City's request. The City will have no official vote on the budget but it appears the SCFPD Board will actively hear input on the budget at the 2 + 2 + 2 meetings.**

5. SCFPD allows the City of Oakdale and OFPD to be involved with the review and ratification of future SCFPD operating budgets.

SCFPD Response: SCFPD has fully invited the City to all meetings and study sessions involving budget discussions, and adoption. SCFPD has a very open and transparent process for all agency matters and has always welcomed the City's input and comments. In the future, the formalized 2 + 2 + 2 meetings will provide an additional forum for the City to provide input on the budget.

**Item 6: Did not agree to the City's request.**

6. Flat rate administrative charge is developed that better reflects the actual costs of hiring a new firefighter. The current administrative charge for new positions is excessive.

SCFPD Response: As discussed, the charges imposed by SCFPD are intended to provide reimbursement to SCFPD for the administration of services. Although SCFPD is most open to reviewing the specific costs, SCFPD cannot agree to a flat rate for services given that the cost to SCFPD cannot be assured to remain fixed.

**Item 9: Did not agree to the City's request.**

9. As a condition of the requested 6-month extension, the City expects SCFPD to explore and analyze the possible use of a Joint Powers Authority Agreement (JPA) for a long term commitment to provide for fire services.

SCFPD Response: The feasibility of a JPA was discussed at SCFPD's January 2019

Regular Board Meeting, and both special meetings of January 31, 2019 and February 7, 2019. At this time, the SCFPD Board is not convinced that a JPA arrangement makes the best sense for SCFPD. As such, the SCFPD Board is not willing to agree to this condition at this time.

## II. DISCUSSION

The SCFPD has essentially agreed to six out of the nine conditions that the City was seeking. The City appreciates the efforts that the SCFPD Board and staff have made to hold several meetings in a short amount of time to get to this point. Staff views these efforts generally positive. At the February 14, 2019 SCFPD Board Meeting a financial consultant demonstrated a financial model that he will use to analyze and assess financial condition of the SCFPD's finances. The SCFPD Board indicated that the financial consultant would be presenting its findings at the March 14, 2019 Board meeting. T

## III. FISCAL IMPACT

Negotiating a new agreement with SCFPD and exploring a variety of fire service options will require City staff time as well as time and resources from its legal counsel. Costs associated with this effort should be accommodated in the current budget allocations associated with these types of costs.

## V. RECOMMENDED ACTION

Staff recommends that the City Council discuss the letter received from SCFPD on February 15, 2019. Staff also recommends that the City Council not take any formal action on what steps it should take related to extending the fires services agreement until after the March 14, 2019 SCFPD financial presentation. This would then be brought up for discussion at the City Council meeting of Monday, March 18, 2019.

## VI. ATTACHMENTS

Attachment A: City Letter to SCFPD – January 23, 2019
Attachment B: Draft Amendment to Fire Services Agreement
Attachment C: SCFPD Letter to City – February 15, 2019

Attachment A

CITY OF OAKDALE
CITY ADMINISTRATION

# Office of the City Manager

280 North Third Avenue | Oakdale, CA 9531 | Ph: (209) 845-3571 | Fax: (209) 847-6834

January 23, 2019

Mike Whorton, Fire Chief
Stanislaus Consolidated Fire Protection District
3324 Topeka Street
Riverbank, CA 95367

Dear Chief Whorton:

Thank you for your letter of January 17, 2019. In that communication, you asked whether the City would like to continue with a contract for services with Stanislaus Consolidated Fire Protection District, and, if so, requested that the City submit a proposed contract with language modifications for your consideration by January 31, 2019.

In response, we would like to continue with a contract for services for six additional months (December 31, 2019) subject to the following conditions:

- Stanislaus Consolidated Fire Protection District (SCFPD) holds monthly 2 + 2 + 2 meetings with the City of Oakdale (City) and Oakdale Fire Protection District (OFPD).
- SCFPD hires outside firm to conduct a fiscal health assessment with input from City and OFPD.
- SCFPD amends agreement with OFPD to allow them the ability to recover costs for services provided by SCFPD within the OFPD jurisdiction.
- SCFPD allows the City of Oakdale and OFPD to be involved with the ratification of new MOU with IAFF Local 3399.
- SCFPD allows the City of Oakdale and OFPD to be involved with the review and ratification of future SCFPD operating budgets.
- Flat rate administrative charge is developed that better reflects the actual costs of hiring a new firefighter. The current administrative charge for new positions is excessive.
- Fire Intern Program is more actively supported so that interns can augment staff at City and OFPD stations on a regular if not daily basis.
- Ensure that adequate administrative personnel are available to serve the City and OFPD during the remainder of the contract.

We will provide the language modifications in a proposed contract by January 31, 2019, and, pursuant to Oakdale City Council direction at last night's meeting, need to receive your answer of acceptance or rejection to the above conditions of extension by February 15, 2019.

Sincerely,

Bryan Whitemyer
City Manager

# FIRST AMENDMENT TO AGREEMENT TO PROVIDE FIRE SERVICES BETWEEN THE STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT AND THE CITY OF OAKDALE

## RECITALS

**WHEREAS,** the parties previously into an agreement on September 1, 2014, wherein the Stanislaus Consolidated Fire Protection District ("District"), a California Special District organized and existing under the Fire Protection District Law of 1987 (Health & Safety Code Section 13800 et. seq.) and the City of Oakdale, a municipal corporation and general law city ("Oakdale"). Oakdale and District are collectively referred to as the "Parties" in this Agreement; and

**WHEREAS**, the parties expressly wish to extend and amend their agreement as set forth below:

1. The term of the agreement shall be extended to December 31, 2019;

2. The parties shall hold monthly 2+2+2 meetings with 2 elected representatives of the parties as well as the Oakdale Fire Protection District (OFPD), and their staffs as determined by each party and OFPD;

3. District agrees to allow OFPD the ability to recover costs for services provided by District within the OFPD jurisdictional boundaries;

4. Oakdale and OFPD shall be directly involved in the ratification of the new Memorandum of Understanding with the International Association of Fire Fighters Local 3399;

5. Oakdale and OFPD shall be directly involved with the review and ratification of future District operating budgets;

6. A flat rate administrative charge shall be developed which better reflects the actual costs of hiring a new fire fighter;

7. The fire intern program previously agreed upon shall be expeditiously augmented at Oakdale and OFPD on a regular basis;

8. District shall ensure that adequate administrative personnel is available to serve Oakdale and OFPD during the remainder of the contract.

9. All other terms and conditions previously entered into on September 1, 2014, shall remain in full force and effect. Both parties acknowledge that the conditions set forth in paragraph 6.1c have been satisfied.

10. As a condition of the extension, the parties agree to explore and analyze the possible use of a Joint Powers Authority Agreement for a long-term commitment to provide for fire services.

IN WITNESS HEREOF, the parties execute this Agreement hereto on the days and years set forth below.

APPROVED AS TO FORM AND CONTENT:

By: _____ _____

By: _____ _____

Indian Wells
(760) 568-2611
Irvine
(949) 263-2600
Los Angeles
(213) 617-8100
Manhattan Beach
(310) 643-8448

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**Christopher J. Diaz**
(925) 977-3309
christopher.diaz@bbklaw.com

February 15, 2019

**BY E-MAIL**

City of Oakdale
280 North Third Avenue
Oakdale, CA 95361

Dear Mr. Whitemyer:

This letter is written in response to your letter dated January 23, 2019 and your subsequent email dated January 31, 2019 to Fire Chief Michael Whorton attaching a draft copy of an amendment to the Agreement to Provide Fire Services between the Stanislaus Consolidated Fire Protection District and the City of Oakdale (the "Agreement"). As you know, the Stanislaus Consolidated Fire Protection District (SCFPD) Board of Directors has conducted two Special Board Meetings since receipt of the January 23, 2019 correspondence in order to provide a timely response by your stated deadline of February 15, 2019 as follows:

1. Stanislaus Consolidated Fire Protection District holds monthly 2 + 2+ 2 meetings with the City of Oakdale (City) and Oakdale Fire Protection District (OFPD).

SCFPD Response: The SCFPD Board agrees to this proposal, and the most recently held 2 + 2 + 2 meeting was initiated by the SCFPD Board President. Prior to that, the SCFPD Board members have routinely consulted informally with the City and OFPD and will continue to do so as long as the Agreement is in effect. This will provide an even greater level of communication.

2. SCFPD hires outside firm to conduct a fiscal health assessment with input from City and OFPD.

SCFPD Response: As was discussed during the SCFPD Special Board meeting, this is a completely new request from the City and is not fully explained in your letter, particularly with respect to who will fund this effort. SCFPD did retain a consultant to provide a financial modeling tool to guide the budgetary and finance process, enabling much greater accuracy and transparency. SCFPD will be sharing this financial modeling tool, at least initially, at the SCFPD Regular Board Meeting of February 14, 2019.

3. SCFPD amends agreement with OFPD to allow them the ability to recover costs for services provided by SCFPD within the OFPD jurisdiction.

SCFPD Response: The SCFPD Board is fine with this proposal.

4. SCFPD allows the City of Oakdale and OFPD to be involved with the ratification of new MOU with IAFF Local 3399.

SCFPD Response: As was extensively discussed, the SCFPD is unable to accommodate this request without concurrence of the IAFF Local 3399. Either way, we believe this is a non-issue as the current MOU remains in effect until December 31, 2019, which is beyond the term of the Agreement and the currently requested 6-month extension of the Agreement.

5. SCFPD allows the City of Oakdale and OFPD to be involved with the review and ratification of future SCFPD operating budgets.

SCFPD Response: SCFPD has fully invited the City to all meetings and study sessions involving budget discussions, and adoption. SCFPD has a very open and transparent process for all agency matters and has always welcomed the City's input and comments. In the future, the formalized 2 + 2 + 2 meetings will provide an additional forum for the City to provide input on the budget.

6. Flat rate administrative charge is developed that better reflects the actual costs of hiring a new firefighter. The current administrative charge for new positions is excessive.

SCFPD Response: As discussed, the charges imposed by SCFPD are intended to provide reimbursement to SCFPD for the administration of services. Although SCFPD is most open to reviewing the specific costs, SCFPD cannot agree to a flat rate for services given that the cost to SCFPD cannot be assured to remain fixed.

7. Fire Intern Program is more actively supported so that Interns can augment staff at City and OFPD and OFPD stations on a regular if not daily basis.

SCFPD Response: As you may recall, the Fire Intern Program was discussed quite extensively during the SCFPD Special Board Meeting of January 31, 2019. As noted at that meeting, the program is actively supported by SCFPD where interns are recruited to provide supplemental staffing (and not replacement staffing). It is understood that the City would pay its fair share of costs for any interns.

8. Ensure that adequate administrative personnel are available to serve the City and OFPD during the remainder of the contract.

SCFPD Response: As discussed at the various special meetings held, SCFPD is fully committed to ensuring the successful administration of the Agreement. In fact, SCFPD is

contemplating the hiring of a Finance & Administrative Manager given the ever increasing complex regulatory framework of the public sector.

9. As a condition of the requested 6-month extension, the City expects SCFPD to explore and analyze the possible use of a Joint Powers Authority Agreement (JPA) for a long term commitment to provide for fire services.

SCFPD Response: The feasibility of a JPA was discussed at SCFPD's January 2019 Regular Board Meeting, and both special meetings of January 31, 2019 and February 7, 2019. At this time, the SCFPD Board is not convinced that a JPA arrangement makes the best sense for SCFPD. As such, the SCFPD Board is not willing to agree to this condition at this time.

Finally, assuming the City is agreeable to items 1-9 above as modified by SCFPD, SCFPD requests that the City also agree to the following for any extension of the Agreement:

11. SCPFD believes there may be a shortfall on the part of City with regards to CalPERS costs for those employees that SCFPD absorbed when the contract was entered into. If a shortfall exists, SCFPD respectfully requests that the City provide reimbursement to SCFPD for these costs and commit to provide this funding on an on-going basis.

Very truly yours,

Christopher J. Diaz
for BEST BEST & KRIEGER LLP
General Counsel
Stanislaus Consolidated Fire Protection District

**AGENDA ITEM 11.8:**

City of Oakdale
City Council Staff Report

**Meeting Date:** **February 19, 2019**

**To:** **Mayor and City Council**

**From:** **Bryan Whitemyer, City Manager**

**Subject:** **Consider Approval of the Fiscal Year 2018-2019 Mid-Year Budget**

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## I. BACKGROUND

The City currently conducts multiple budget reviews during the fiscal year to ensure that expenditures and revenues are tracking as anticipated. In the event that expenditures or revenues are not following the original budgetary projections, this process provides the opportunity to make necessary course corrections.

Typically, the budget review process is as follows:

1) The Preliminary Budget for the Fiscal year starting July 1st is developed and approved by the City Council in May or June of each year.
2) The Final Budget is reviewed and approved by the City Council in October or November of each year.
3) The Mid-year Budget is reviewed and approved by the City Council typically in February of each year.

Following this pattern, staff presented the City of Oakdale Fiscal Year 2018-2019 Preliminary Budget to the City Council on Monday, June 18, 2018. City staff then presented the Fiscal Year 2018-2019 Final Budget to the City Council on November 5, 2018.

## II. Budget Structure and Overview:

The Operating Budget for the City of Oakdale is a complex document that manages the revenues and expenditures of over 80 separate Fund Accounts. A summary of these accounts is found on page 4 and 5 of the FY 2018 – 2019 Mid-Year Budget document. Many of these fund accounts have specific rules and requirements that dictate how these funds can be used.

For example, funds collected each month from residents for water service can only be used to cover the costs associated with maintaining and operating the water system. These funds cannot be used to cover public safety or any other non-water related expense.

The three largest and most familiar Fund Accounts in the budget are 1) General Fund; 2) Sewer Fund; and 3) Water Fund.

1) ***General Fund*** – This fund accounts for all general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.
2) ***Sewer Fund*** – This fund accounts for the revenues and expenses of the City's sewer operations.

3) ***Water Fund*** – This fund accounts for the revenues and expenses of the City's water operations.

## 2018-2019 Budget Summary By Fund

| | FUND NAME DESCRIPTION | FUND BALANCE 07/01/2018 | PROJECTED REVENUES | PROJECTED TRANSFERS IN | PROJECTED TRANSFERS OUT | PROJECTED EXPENDITURES | PROJECTED ENDING BALANCE 06/30/2019 |
|---|---|---|---|---|---|---|---|
| 110 | GENERAL FUND | 4,525,165 | 9,855,763 | 3,028,938 | (884,256) | 11,632,525 | 4,893,085 |
| 114 | CANNABIS FUND | 0 | 360,000 | 0 | 0 | 39,776 | 320,224 |
| 115 | MEASURE Y | 32,878 | 1,951,200 | 0 | (1,984,078) | 0 | 0 |
| | | 4,558,043 | 12,166,963 | 3,028,938 | (2,868,334) | 11,672,301 | 5,213,309 |
| 117 | FACILITIES | 0 | 106,000 | 117,524 | 0 | 223,524 | 0 |
| 118 | RECREATION | 0 | 39,000 | 151,064 | 0 | 190,064 | 0 |
| 119 | ENGINEERING & PW ADMINSTRATION | 0 | 71,500 | 65,668 | 0 | 137,168 | 0 |
| 120 | DEVELOPMENT SERVICES | 149,849 | 489,820 | 0 | 0 | 585,204 | 54,465 |
| | | 149,849 | 706,320 | 334,256 | 0 | 1,135,960 | 54,465 |
| 201 | ALCOHOL BEVERAGE CONTROL GRANT | (2,938) | 31,365 | 0 | 0 | 28,427 | 0 |
| 203 | SUPPLEMENTAL LAW ENFORC | 106,012 | 152,206 | 0 | (50,000) | 140,000 | 68,218 |
| 205 | OFFICE TRAFFIC SAFETY - DUI GRANT | (1,078) | 33,493 | 0 | 0 | 32,415 | 0 |
| 206 | OFFICE TRAFFIC SAFETY - ENFORCE GRAN | (22,109) | 35,000 | 0 | 0 | 12,891 | 0 |
| 209 | FEDERAL ASSET SEIZURE | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | AB 109 - PUBLIC SAFETY REALINGMENT | 10,316 | 300 | 0 | 0 | 2,500 | 8,116 |
| 211 | NON JUDICIAL FORFEITURE | 7,480 | 1,140 | 0 | 0 | 6,000 | 2,620 |
| 214 | SAFETY SALES TAX (PROP 172) | 78,391 | 156,492 | 0 | (160,000) | 0 | 74,883 |
| 215 | GAS TAX | 270,530 | 501,964 | 0 | (299,860) | 219,582 | 253,052 |
| 216 | SB1-ROAD MAINTENANCE | 84,385 | 380,695 | 0 | 0 | 35,000 | 430,080 |
| 221 | LOCAL TRANSPORTATION | 391,967 | 10,787 | 0 | 0 | 381,889 | 20,865 |
| 222 | MEASURE L | 89,891 | 1,004,539 | 0 | 0 | 1,019,998 | 74,432 |
| 229 | SOLID WASTE | 52,169 | 1,025 | 0 | 0 | 5,000 | 48,194 |
| 230 | GENERAL PLAN | (241,713) | 65,000 | 0 | 0 | 0 | (176,713) |
| 241 | HOUSING | 4,183,441 | 4,456 | 0 | 0 | 0 | 4,187,897 |
| 242 | HOME LOAN CONSORTIUM | 1,885 | 2,500 | 0 | 0 | 2,500 | 1,885 |
| 243 | HOME LOAN REUSE | 490,667 | 3 | 0 | 0 | 0 | 490,670 |
| 244 | HOME CONSORTIUM REUSE | 2,404,332 | 5,000 | 0 | 0 | 50,000 | 2,359,332 |
| 245 | ECONOMIC DEVELOPMENT | 595,271 | 10,675 | 0 | 0 | 185,000 | 420,946 |
| 248 | CAL HOME LOAN REUSE | 459,659 | 200 | 0 | 0 | 0 | 459,859 |
| 252 | BRIDLE RIDGE STREET MAINT | 145,968 | 42,577 | 0 | 0 | 0 | 188,545 |
| 265 | NEIBORHOOD STABILIZATION | 42,653 | 830 | 0 | 0 | 0 | 43,483 |
| 266 | COMM DEVELOPMENT REUSE | 751,051 | 1,993 | 0 | 0 | 23 | 753,021 |
| 267 | COMMUNITY DEVELOPMENT BG | (4,309) | 52,069 | 0 | 0 | 44,009 | 3,751 |
| 268 | ABANDONED VEHICLE | 115,729 | 20,358 | 0 | (10,000) | 45,500 | 80,587 |
| 270 | EDUCATION/GOVT CTV | 32,820 | 45,445 | 0 | 0 | 40,000 | 38,265 |
| 284 | BRIDLE RIDGE LLMD | (144,958) | 511,278 | 0 | 0 | 507,437 | (141,117) |
| 285 | BURCHELL HILL LLMD | 65,606 | 210,414 | 0 | 0 | 220,580 | 55,440 |
| 286 | VINEYARDS LLMD | 368,613 | 229,474 | 0 | 0 | 240,385 | 357,702 |
| 288 | LIVE OAK LLMD | 20,213 | 4,735 | 0 | 0 | 2,760 | 22,188 |
| | REINMAN CT LLMD | 18,427 | 7,744 | 0 | 0 | 10,710 | 15,461 |
| | SUNSET MEADOWS LLMD | 82,012 | 16,873 | 0 | 0 | 29,629 | 69,256 |
| | STERLING HILLS LLMD | 70,993 | 21,842 | 0 | 0 | 36,690 | 56,145 |
| | MURDOCK ESTATES LLMD | (1,980) | 1,340 | 0 | 0 | 1,065 | (1,705) |
| 291 | FIRE SERVICES CFD 2003-1 | 27,431 | 395,373 | 0 | (350,000) | 0 | 72,804 |
| 292 | PUBLIC SAFETY CFD 2007-1 | 25,669 | 191,897 | 0 | (150,000) | 0 | 67,566 |
| 293 | MAINTENANCE SERVICES CFD 2015-01 | 80,996 | 58,526 | 0 | 0 | 8,000 | 131,522 |
| | | 10,658,430 | 4,178,243 | 0 | (1,019,860) | 3,279,563 | 10,537,250 |
| 316 | SURFACE TRANSPORTATION | 0 | 515,444 | 0 | 0 | 515,444 | 0 |
| 331 | S. YOSEMITE PARK | (898,019) | 915,782 | 0 | 0 | 17,763 | 0 |
| 343 | PARKS CAPITAL FACILITIES | 3,209,843 | 1,251,509 | 0 | 0 | 734,396 | 3,726,956 |
| 344 | STREETS CAPITAL FACILITIES | (832,919) | 160,000 | 0 | 0 | 21,000 | (693,919) |
| 349 | STORM CAPITAL FACILITIES | 566,810 | 96,428 | 0 | 0 | 164,624 | 498,614 |
| 354 | ADMINISTRATION CAPITAL FACILITES | 70,707 | 16,798 | 0 | 0 | 1,000 | 86,505 |
| 355 | FIRE CAPITAL FACILITIES | (787,482) | 90,000 | 0 | 0 | 0 | (697,482) |
| 356 | POLICE CAPITAL FACILITIES | 197,720 | 43,167 | 0 | 0 | 200,000 | 40,887 |
| 357 | GENERAL GOVT CAPITAL FACILITIES | 644,561 | 41,466 | 0 | 0 | 2,500 | 683,527 |
| 360 | PLAN AREA FEE | 533,067 | 158,740 | 0 | 0 | 0 | 691,807 |
| 623 | SEWER CAPITAL FACILITIES | 797,487 | 169,507 | 0 | 0 | 5,000 | 961,994 |
| 646 | WATER CAPITAL FACILITIES | 2,499,427 | 418,420 | 0 | 0 | 113,000 | 2,804,847 |
| | | 6,001,203 | 3,877,261 | 0 | 0 | 1,774,727 | 8,103,737 |

## 2018-2019 Budget Summary By Fund (cont.)

| | FUND NAME DESCRIPTION | FUND BALANCE 07/01/2018 | PROJECTED REVENUES | PROJECTED TRANSFERS IN | PROJECTED TRANSFERS OUT | PROJECTED EXPENDITURES | PROJECTED ENDING BALANCE 06/30/2019 |
|---|---|---|---|---|---|---|---|
| 465 | FIRE STATION DEBT SERVICE | 91,854 | 500 | 160,000 | 0 | 162,285 | 90,069 |
| 467 | 2015 PENSION BONDS DEBT SERVICE | 139,130 | 439,113 | 0 | 0 | 419,776 | 158,467 |
| | | 230,984 | 439,613 | 160,000 | 0 | 582,061 | 248,536 |
| 510 | DENTAL INSURANCE | 44,323 | 55,876 | 0 | 0 | 54,500 | 45,699 |
| 512 | EMPLOYEE FLEXIBLE SPENDING | 3,639 | 18,200 | 0 | 0 | 18,200 | 3,639 |
| 515 | RISK MANAGEMENT | 154,143 | 111,285 | 0 | 0 | 110,000 | 155,428 |
| 520 | EMPLOYEE LIABILITY FUND (OPEB) | 1,173,707 | 36,720 | 50,000 | 0 | 52,500 | 1,207,927 |
| 525 | INFORMATION TECHNOLOGY | 92,654 | 190,572 | 0 | 0 | 200,000 | 83,226 |
| 530 | VEHICLE REPLACEMENT | 116,190 | 53,027 | 0 | 0 | 150,000 | 19,217 |
| 532 | FIRE EQUIPMENT REPLACEMENT | 454,242 | 305,914 | 0 | 0 | 0 | 760,156 |
| 535 | PERS LIABILITY | 2,425,941 | 20,000 | 350,000 | (185,000) | 0 | 2,610,941 |
| 540 | FACILITY MAINTENANCE FUND | 1,375,049 | 6,000 | 150,000 | 0 | 959,636 | 571,413 |
| 542 | EQUIP REPLACEMENT FUND | 81,642 | 19,825 | 0 | (13,000) | 0 | 88,467 |
| 545 | POLICE EQUIPMENT REPLACEMENT | 260,705 | 23,650 | 13,000 | 0 | 33,500 | 263,855 |
| 547 | ANIMAL CONTROL EQUIPMENT REPLACEM | 0 | 38,966 | 0 | 0 | 18,966 | 20,000 |
| 549 | PARKS REPLACEMENT | 235,000 | 40,150 | 0 | 0 | 140,000 | 135,150 |
| 565 | LLMD LANDSCAPE MAINTENANCE | 2,923 | 391,017 | 0 | 0 | 376,466 | 17,474 |
| | | 6,420,158 | 1,311,202 | 563,000 | (198,000) | 2,113,768 | 5,982,592 |
| 620 | SEWER SRF RESERVE | 587,632 | 5,000 | 116,508 | 0 | 0 | 709,140 |
| 621 | SEWER CAPITAL REPLACEMENT | 4,893,060 | 35,000 | 3,000,000 | 0 | 3,845,133 | 4,082,927 |
| 622 | SEWER FUND | 5,455,443 | 7,062,425 | 0 | (3,116,508) | 4,377,140 | 5,024,220 |
| 631 | PARKING FUND | 44,245 | 22,177 | 0 | 0 | 50,000 | 16,422 |
| 644 | WATER CAPITAL REPLACEMENT | 1,449,035 | 20,000 | 1,500,000 | 0 | 2,417,140 | 551,895 |
| 645 | WATER FUND | 1,418,780 | 4,289,039 | 0 | (1,500,000) | 2,759,675 | 1,448,144 |
| 657 | AVIATION FUND | 141,595 | 297,858 | 0 | (125,000) | 264,396 | 50,057 |
| 658 | AIRPORT CAPITAL IMPROVEMENT | 60,105 | 1,833,721 | 90,000 | 0 | 1,981,912 | 1,914 |
| 659 | AIRPORT CAPITAL REPLACEMENT | 25,492 | 0 | 35,000 | 0 | 57,000 | 3,492 |
| | | 14,075,387 | 13,565,220 | 4,741,508 | (4,741,508) | 15,752,396 | 11,888,210 |
| 363 | REDEVELOPMENT SUCCESSOR AGENCY | 161,732 | 254,174 | 0 | 0 | 250,000 | 165,906 |
| 364 | REDEVELOPMENT 2011 BONDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | REDEVELOPMENT DEBT SERVICE | 1,548,441 | 1,760,695 | 0 | 0 | 1,685,540 | 1,623,596 |
| | | 1,710,173 | 2,014,869 | 0 | 0 | 1,935,540 | 1,789,502 |
| 720 | DEVELOPER DEPOSITS | 85,521 | 300,000 | 0 | 0 | 300,000 | 85,521 |
| 722 | SIERRA POINT SPECIFIC PLAN | (71,157) | 0 | 0 | 0 | 0 | (71,157) |
| 730 | HERITAGE OAKS (CFD 2007-1) TRUST | 51,725 | 1,187 | 0 | 0 | 17,567 | 35,345 |
| 733 | TESORO 1 SAFEGUARD TRUST | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | BRIDLE RIDGE SOUTH TRAIL DEPOSITS | 1,081,689 | 25,894 | 0 | 0 | 0 | 1,107,583 |
| 741 | CRANE.PATTERSON SIGNAL | 206,578 | 4,081 | 0 | 0 | 0 | 210,659 |
| 742 | ANIMAL CONTROL TRUST | 32,869 | 16,847 | 0 | 0 | 25,000 | 24,716 |
| 743 | K-9 UNIT TRUST FUND | (253) | 2,010 | 0 | 0 | 1,750 | 7 |
| 744 | SENIOR CENTER TRUST FUND | 4,072 | 35,070 | 0 | 0 | 35,000 | 4,142 |
| 745 | POLICE RANGE TRUST FUND | 31,745 | 8,050 | 0 | 0 | 20,000 | 19,795 |
| 746 | SENIOR OUTREACH TRUST FUND | 67,421 | 500 | 0 | 0 | 3,500 | 64,421 |
| 747 | POLICE EQUESTRIAN UNIT FUND | 1,490 | 15 | 0 | 0 | 1,000 | 505 |
| 769 | SENIOR HOUSING CORP FUND | 20,236 | 200 | 0 | 0 | 0 | 20,436 |
| 784 | G&J STREET BOND REFUND | 34,072 | 500 | 0 | 0 | 34,572 | 0 |
| 790 | BRIDLE RIDGE 2003-2 CFD | 539,600 | 301,026 | 0 | 0 | 294,465 | 546,161 |
| 791 | BRIDLE RIDGE 2004-1 CFD | 193,766 | 121,412 | 0 | 0 | 115,198 | 199,980 |
| 792 | BRIDLE RIDGE 2005-1 CFD | 416,889 | 239,432 | 0 | 0 | 226,611 | 429,710 |
| 799 | GARBAGE COLLECTIONS | 241,053 | 1,900,000 | 0 | 0 | 1,900,000 | 241,053 |
| | | 2,937,317 | 2,956,224 | 0 | 0 | 2,974,663 | 2,918,878 |
| | ALL FUND TOTAL | 46,741,544 | 41,215,915 | 8,827,702 | (8,827,702) | 41,220,979 | 46,736,479 |

## FUND 110 – General Fund

### *Notable Changes in the Mid-Year Budget compared to the Final Budget*

Beginning General Fund Balance Adjustment:

The FY 2018-2019 Mid-Year Budget has an adjusted beginning General Fund balance of $4,525,165. The FY 2018-2019 Final Budget approved in November 2018 showed a beginning General Fund balance of $4,739,886.

After the adoption of the final budget, the City completed its FY 2017-2018 Financial Audit. The audit discovered that some 2017-2018 General Fund revenues were overstated. The overstatement of revenues occurred in FY 2017-2018 when the City changed financial software systems. During the data conversion, an extra quarter of revenue from the previous fiscal year was inadvertently included in the FY 2017-2018 revenues, resulting in the General Fund revenues being overstated by $167,719. This illustrates the importance of conducting regular financial audits as the City, in this case, was able to identify the situation and make necessary adjustments ensuring that the City's finances remain in order.

Other Adjustments:

- General Fund Revenues are anticipated to increase by $75,073.
- General Fund Expenditures have been reduced by $119,000.
- The General Fund Ending Balance (Reserve) is anticipated to increase by $367,920. The adjusted General Fund Beginning Balance for fiscal year 2018-2019 was $4,525,165 or 39% and the General Fund Ending Balance is projected to be $4,893,085 or 42%.

CITY OF OAKDALE
City Council Staff Report

## General Fund 2018-2019 Summary

| | | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| | PROPERTY TAXES | 2,541,136 | 2,828,181 | 3,000,542 | 3,090,981 | 3,304,369 | 3,521,995 | 3,553,300 | 1,014,348 | 3,660,956 | 107,656 |
| | OTHER TAXES | 4,006,296 | 4,213,730 | 4,631,919 | 4,916,340 | 5,094,231 | 5,018,274 | 5,101,600 | 2,319,892 | 5,006,600 | (95,000) |
| | LICENSES | 28,203 | 26,444 | 30,152 | 27,850 | 28,882 | 28,020 | 25,000 | 13,592 | 25,000 | 0 |
| | FINES, FORFEITURES & PENALTIES | 245,983 | 250,264 | 265,300 | 285,282 | 279,457 | 264,694 | 258,000 | 113,748 | 258,000 | 0 |
| | USES OF MONEY & PROPERTY | 126,027 | 140,771 | 141,685 | 122,979 | 145,968 | 147,398 | 182,400 | 128,248 | 228,817 | 46,417 |
| | INTERGOVERNMENTAL | 342,966 | 303,596 | 337,353 | 507,819 | 491,053 | 476,905 | 493,840 | 263,289 | 509,840 | 16,000 |
| | SERVICE REVENUES | 128,874 | 145,451 | 184,918 | 173,601 | 176,193 | 191,834 | 166,550 | 94,259 | 166,550 | 0 |
| TOTAL REVENUES | | 7,419,485 | 7,908,437 | 8,591,869 | 9,124,852 | 9,520,153 | 9,649,120 | 9,780,690 | 3,947,376 | 9,855,763 | 75,073 |
| EXPENDITURES | | | | | | | | | | | |
| 1010 1010 | CITY COUNCIL | 26,294 | 26,712 | 27,166 | 26,268 | 27,411 | 26,767 | 29,267 | 16,089 | 30,067 | 800 |
| 1110 1110 | CITY MANAGER | 290,195 | 198,598 | 224,432 | 240,523 | 251,464 | 252,110 | 267,584 | 127,800 | 267,584 | 0 |
| 1120 1120 | HUMAN RESOURCES | 68,538 | 22,815 | 26,504 | 55,755 | 51,123 | 54,259 | 61,675 | 29,323 | 61,675 | 0 |
| 1210 1130 | CITY CLERK | 121,694 | 126,484 | 153,638 | 178,970 | 183,750 | 187,319 | 216,609 | 94,470 | 211,609 | (5,000) |
| 1310 1310 | FINANCE DEPARTMENT | 182,416 | 151,967 | 155,676 | 191,116 | 179,182 | 215,640 | 240,493 | 117,621 | 239,493 | (1,000) |
| 1320 1320 | CITY TREASURER | 617 | 1,058 | 1,070 | 1,095 | 1,097 | 1,057 | 1,077 | 519 | 1,077 | 0 |
| 1610 1610 | CITY ATTORNEY | 114,562 | 138,440 | 112,522 | 116,103 | 164,505 | 68,916 | 145,000 | 37,534 | 115,000 | (30,000) |
| 1910 1910 | GENERAL GOVERNMENT | 471,367 | 466,994 | 456,505 | 540,482 | 466,688 | 513,041 | 514,506 | 312,737 | 514,506 | 0 |
| 2110 2110 | POLICE ADMINISTRATION | 907,389 | 883,486 | 884,178 | 880,090 | 877,272 | 1,142,176 | 1,027,831 | 533,334 | 1,027,831 | 0 |
| 2120 2120 | POLICE DISPATCH | 462,540 | 437,450 | 452,095 | 551,499 | 573,601 | 604,704 | 712,289 | 349,539 | 712,289 | 0 |
| 2130 2130 | POLICE SPECIAL SERVICES | 231,114 | 186,166 | 192,360 | 409,037 | 409,345 | 404,024 | 319,574 | 161,856 | 321,574 | 2,000 |
| 2140 2140 | POLICE FIELD SERVICE | 2,421,430 | 2,251,523 | 2,198,691 | 2,696,228 | 2,698,032 | 2,771,160 | 3,147,295 | 1,448,932 | 3,067,295 | (80,000) |
| 2160 2160 | ANIMAL CONTROL | 105,828 | 121,936 | 133,661 | 161,907 | 171,438 | 151,536 | 157,038 | 61,171 | 157,038 | 0 |
| 2161 2161 | ANIMAL CONTROL-RIVERBANK | 112,181 | 109,045 | 154,290 | 151,065 | 163,136 | 143,877 | 198,442 | 90,130 | 198,442 | 0 |
| 7216 2180 | CROSSING GUARDS | 19,722 | 12,423 | 15,795 | 11,823 | 13,999 | 12,527 | 15,163 | 7,577 | 15,163 | 0 |
| 2210 2210 | FIRE DEPARTMENT | 2,530,727 | 2,383,644 | 2,172,324 | 2,335,923 | 2,502,062 | 3,144,674 | 3,359,077 | 1,410,564 | 3,359,077 | 0 |
| 4120 4120 | GARAGE DEPARTMENT | 78,741 | 70,171 | 73,649 | 91,527 | 105,412 | 107,433 | 121,938 | 47,416 | 121,938 | 0 |
| 4140 4140 | STREET MAINTENANCE | 221,414 | 236,556 | 243,909 | 311,017 | 343,898 | 232,280 | 299,860 | 139,112 | 285,360 | (14,500) |
| 4141 4141 | STREET SWEEPING | 48,308 | 58,707 | 64,925 | 60,568 | 75,971 | 65,685 | 80,000 | 26,516 | 80,000 | 0 |
| 4142 4142 | STREET LIGHTS/TRAFFIC SIGNALS | 192,732 | 185,395 | 228,548 | 236,012 | 184,324 | 215,289 | 245,000 | 107,584 | 243,500 | (1,500) |
| 7210 7210 | PARK MAINTENANCE | 264,783 | 270,203 | 283,206 | 360,274 | 368,748 | 459,311 | 476,557 | 275,118 | 486,557 | 10,000 |
| 7213 7413 | FACILITY MAINTENANCE | 40,818 | 158 | 34,067 | 28,931 | 57,732 | 63,146 | 75,450 | 51,500 | 75,450 | 0 |
| | CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 18,116 | 175,000 | 40,000 | 20,000 | 40,000 | 0 |
| TOTAL EXPENDITURES | | 8,913,410 | 8,339,931 | 8,289,211 | 9,636,213 | 9,888,306 | 11,011,931 | 11,751,725 | 5,466,442 | 11,632,525 | (119,200) |
| REVENUES OVER (UNDER) EXPENDITURES | | (1,493,925) | (431,494) | 302,658 | (511,361) | (368,153) | (1,362,811) | (1,971,035) | (1,519,066) | (1,776,762) | 194,273 |
| TRANSFER IN | | 2,445,954 | 2,700,226 | 1,984,949 | 2,882,617 | 3,036,141 | 2,978,564 | 3,028,938 | 1,506,903 | 3,028,938 | 0 |
| TRANSFER OUT | | (1,324,194) | (1,266,519) | (1,538,067) | (1,670,491) | (1,948,964) | (1,623,998) | (968,456) | (412,522) | (884,256) | 84,200 |
| | NET | (372,165) | 1,002,213 | 749,540 | 700,765 | 719,024 | (8,245) | 89,447 | (424,685) | 367,920 | 278,473 |

The General Fund budget position continues to improve slightly. However, increases in pension costs are of concern and may weaken the City's financial position in the future. The City Council has taken steps over the last four years to set aside funds in order to prepare as best as possible for the pension cost increases. Staff will continue to monitor this situation and will determine if any additional contributions are needed.

## III. Water Fund

**WATER FUND (645)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 645-1910-351100 | INVESTMENT EARNINGS | 2,322 | 9,225 | 6,088 | 4,398 | 2,854 | 10,939 | 7,500 | 3,250 | 7,500 | 0 |
| 645-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (11,530) | 0 | 11,539 | 11,539 | 11,539 |
| 645-4160-377100 | WATER RECEIPTS | 2,979,141 | 3,368,695 | 3,167,110 | 3,025,787 | 3,353,845 | 4,217,201 | 4,200,000 | 2,866,369 | 4,200,000 | 0 |
| 645-4160-377200 | WATER INSTALLATIONS | 33,312 | 28,985 | 40,607 | 64,354 | 46,832 | 64,882 | 40,000 | 5,649 | 40,000 | 0 |
| 645-4160-377300 | WATER SERVICE CHARGES | 24,915 | 20,574 | 29,055 | 27,348 | 26,659 | 35,898 | 30,000 | 38,608 | 30,000 | 0 |
| TOTAL REVENUES | | 3,039,690 | 3,427,479 | 3,242,860 | 3,121,887 | 3,430,190 | 4,317,390 | 4,277,500 | 2,925,415 | 4,289,039 | 11,539 |
| EXPENDITURES - BY DIVISION | | | | | | | | | | | |
| | WATER LINE MAINTENANCE | 1,609,572 | 2,170,909 | 1,710,945 | 1,742,657 | 1,892,504 | 1,922,385 | 2,097,605 | 1,077,446 | 2,104,420 | 6,815 |
| | WATER ADMINISTRATION | 442,675 | 443,869 | 468,495 | 521,186 | 564,754 | 623,396 | 630,255 | 357,888 | 630,255 | 0 |
| CP0617 - CORP YARD PAVING | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0828 - WATER TANK BURCHELL | | 0 | 1,017,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1008 - DAVITT AVE | | 45 | 149,325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1404 - WELL 4 UPGRADES (moved to fund 624) | | 0 | 1,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1617 - WATER CONSERVATION PROGRAM | | 0 | 0 | 0 | 17,308 | 42,396 | 5,180 | 25,000 | 0 | 25,000 | 0 |
| CAPITALIZED EQUIPMENT | | (57,786) | 0 | (39,113) | (49,087) | 33,972 | 31,410 | 0 | 0 | 0 | 0 |
| INTERFUND TRANSFER OUT | | | | | | | | | | | |
| 645-4160-499640 | CAPITAL REPLACEMENT FUND | 0 | 0 | 1,840,920 | 1,600,000 | 600,000 | 1,000,000 | 1,500,000 | 750,000 | 1,500,000 | 0 |
| TOTAL EXPENDITURES | | 1,994,506 | 3,783,183 | 3,981,247 | 3,832,064 | 3,133,626 | 3,582,371 | 4,252,860 | 2,185,334 | 4,259,675 | 6,815 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,045,184 | (355,704) | (738,387) | (710,177) | 296,564 | 735,019 | 24,640 | 740,081 | 29,364 | 4,724 |
| FUND BALANCE - BEGINNING (UNRESTRICTED) | | 1,146,281 | 2,191,465 | 1,835,761 | 1,097,374 | 387,197 | 683,761 | 1,418,780 | 1,418,780 | 1,418,780 | |
| FUND BALANCE - ENDING (UNRESTRICTED) | | 2,191,465 | 1,835,761 | 1,097,374 | 387,197 | 683,761 | 1,418,780 | 1,443,420 | 2,158,861 | 1,448,144 | |

## IV. Water Capital Replacement Fund

| Account # | Account/Description | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 644-1910-351100 | INVESTMENT EARNINGS | 0 | 2,963 | 12,067 | 13,458 | 24,636 | 20,000 | 3,362 | 20,000 | 0 |
| 644-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | (17,051) | 0 | 17,051 | 17,051 | 17,051 |
| 644-4160-399645 | TRASFER FROM WATER FUND | 0 | 1,840,920 | 1,600,000 | 600,000 | 1,000,000 | 1,500,000 | 750,000 | 1,500,000 | 0 |
| TOTAL REVENUES | | 0 | 1,843,883 | 1,612,067 | 613,458 | 1,007,585 | 1,520,000 | 770,413 | 1,537,051 | 17,051 |
| EXPENDITURES | | | | | | | | | | |
| 644-4160-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 884 | 0 | 88,980 | 0 | 88,980 | 0 |
| 644-4160-441006 | COMPUTER AND RELATED EQUIP | 0 | 0 | 967 | 539 | 1,745 | 2,000 | 0 | 2,000 | 0 |
| 644-4160-441009 | VEHICLES | 0 | 0 | 0 | 0 | 44,447 | 45,000 | 0 | 45,000 | 0 |
| 644-4169-442001 | CAPITAL PROJECTS | | | | | | | | | |
| CP0828 | WATER TANK BURCHELL | 0 | 242,690 | 37,101 | 140,020 | 0 | 0 | 0 | 0 | 0 |
| CP1303 | SOUTH ST STORM DRAINAGE | 0 | 73,004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1505 | C STREET - JOHNSON - 6TH | 0 | 39,393 | 294,719 | 291,191 | 0 | 0 | 0 | 0 | 0 |
| CP1519 | BOOM TRUCK | 0 | 53,315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1520 | UPGRADE RADIOS FOR SCADA | 0 | 15,593 | 0 | 0 | 0 | 37,907 | 0 | 37,907 | 0 |
| CP1527 | WELL 6 GENERATOR & UPGRADES | 0 | 9,910 | 168,335 | 57,055 | 0 | 0 | 0 | 0 | 0 |
| CP1528 | FIRE HYDRANT SURVEY & TRACKING SOFTWARI | 0 | 0 | 0 | 0 | 0 | 75,000 | 0 | 75,000 | 0 |
| CP1529 | BACKFLOW SURVEY | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 20,000 | 0 |
| CP1530 | UTILITY TRUCK | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1525 | BUILDING IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 11,000 | 0 | 11,000 | 0 |
| CP1537 | METER REPLACEMENT PROGRAM | 0 | 181,823 | 0 | 0 | 464,890 | 393,287 | 0 | 393,287 | 0 |
| CP1605 | 2ND AVE WATER MAIN - C - E ST | 0 | 0 | 15,982 | 62,268 | 0 | 0 | 0 | 0 | 0 |
| CP1608 | 3 CLAY VALVES OFF OF LEE AVE | 0 | 0 | 0 | 0 | 0 | 75,000 | 0 | 75,000 | 0 |
| CP1707 | ATMOSPHERIC ZONE BOOSTER PUMPS | 0 | 0 | 0 | 0 | 0 | 225,000 | 0 | 225,000 | 0 |
| CP1713 | C STREET 6TH TO YOSEMITE | 0 | 0 | 9,640 | 576,311 | 15,954 | 0 | 0 | 0 | 0 |
| CP1729 | C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 22,680 | 339,023 | 0 | 0 | 0 | 0 |
| CP1731 | DOWNTOWN MAIN REHAB | 0 | 0 | 0 | 0 | 0 | 125,000 | 80,673 | 125,000 | 0 |
| CP1806 | WELL 3 UPGRADES | 0 | 0 | 0 | 5,047 | 209,013 | 75,000 | 0 | 75,000 | 0 |
| CP1811 | WELL 5 BOOSTER PUMPS | 0 | 0 | 0 | 0 | 3,713 | 76,287 | 29,692 | 76,287 | 0 |
| CP1812 | WELL 4 REHAB | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 200,000 | 0 |
| CP1813 | CORP YARD REHAB | 0 | 0 | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0 |
| CP1814 | H STREET (ASH TO OAK) | 0 | 0 | 0 | 0 | 0 | 305,436 | 0 | 305,436 | 0 |
| CP1816 | MAGNOLIA - OAK TO MAXWELL | 0 | 0 | 0 | 0 | 232,757 | 232,243 | 237,819 | 232,243 | 0 |
| CP1914 | WELL 9 IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80,000 | 80,000 |
| TOTAL EXPENDITURES | | 0 | 650,728 | 526,744 | 1,155,995 | 1,311,542 | 2,337,140 | 348,184 | 2,417,140 | 80,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 1,193,155 | 1,085,323 | (542,537) | (303,957) | (817,140) | 422,229 | (880,089) | (62,949) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 1,193,155 | 2,278,478 | 1,735,941 | 1,431,984 | 1,431,984 | 1,431,984 | |
| FUND BALANCE - ENDING | | 0 | 1,193,155 | 2,278,478 | 1,735,941 | 1,431,984 | 614,844 | 1,854,213 | 551,895 | |

## V. Sewer Capital Replacement Fund

**SEWER CAPITAL REPLACEMENT FUND (621)**

| Account # | Account/Description | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 621-1910-35110 | INVESTMENT EARNINGS | 0 | 5,047 | 18,141 | 20,554 | 53,543 | 35,000 | 11,347 | 35,000 | 0 |
| 621-1910-35110 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | (49,901) | 0 | 49,901 | 49,901 | 49,901 |
| 621-4152-39962 | TRANSFER FROM SEWER FUND | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,004 | 3,000,000 | 1,500,000 | 3,000,000 | 0 |
| TOTAL REVENUES | | 0 | 2,005,047 | 2,018,141 | 2,020,554 | 2,003,646 | 3,035,000 | 1,561,248 | 3,084,901 | 49,901 |
| EXPENDITURES | | | | | | | | | | |
| 621-4151-44100 | IMPROVEMENTS TO LAND | 0 | 0 | 0 | 3,745 | 2,839 | 15,000 | 0 | 15,000 | 0 |
| 621-4151-44100 | BUILDING IMPROVEMENTS | 0 | 0 | 0 | 2,811 | 1,776 | 25,000 | 0 | 25,000 | 0 |
| 621-4151-44100 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 37,063 | 264 | 55,000 | 0 | 55,000 | 0 |
| 621-4151-44100 | COMPUTER AND RELATED EQUIP | 0 | 0 | 0 | 2,969 | 3,019 | 10,000 | 0 | 10,000 | 0 |
| 621-4152-44100 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 53,926 | 97,000 | 31,118 | 97,000 | 0 |
| 621-4152-44100 | COMPUTER AND RELATED EQUIP | 0 | 0 | 968 | 884 | 1,745 | 5,000 | 0 | 5,000 | 0 |
| 621-4152-44100 | VEHICLES | 0 | 110,898 | 45,302 | 0 | 38,494 | 450,000 | 0 | 450,000 | 0 |
| 621-4159-44200 | CAPITAL PROJECTS | | | | | | | | | |
| CP1516 | SEWER RIVER CROSSING | 0 | 563 | 19,514 | 55,196 | 158,335 | 1,146,469 | 22,919 | 1,146,469 | 0 |
| CP1517 | SIERRA & D LIFT STATION - DESIGN/CONST | 0 | 50,063 | 118,044 | 1,177,255 | 41,140 | 0 | 0 | 0 | 0 |
| CP1518 | LIFT STATIONS (2) TRANSMISSIONS | 0 | 0 | 30,041 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1520 | UPGRADE RADIOS FOR SCADA | 0 | 15,687 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 |
| CP1522 | CROSS CONNECTION INFILTRATION SURVEY | 0 | 0 | 4,454 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1523 | WWTP - REBUILD HEADWORKS SCREENS | 0 | 23,923 | 150,186 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1524 | WWTP - REHABILITATE DRYING BED #1 | 0 | 0 | 0 | 174,477 | 4,845 | 0 | 0 | 0 | 0 |
| CP1525 | BUILDING IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 11,000 | 0 | 11,000 | 0 |
| CP1605 | 2ND STREET - C - E ST | 0 | 0 | 15,982 | 74,018 | 0 | 0 | 0 | 0 | 0 |
| CP1611 | 6" TRASH PUMPS | 0 | 0 | 0 | 14,389 | 0 | 0 | 28,256 | 30,000 | 30,000 |
| CP1612 | 56 W F LIFT STATION IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 12,000 | 0 |
| CP1613 | SIERRA AVE - STORM DRAIN | 0 | 0 | 26,688 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1614 | OAK STREET BACKWATER | 0 | 0 | 0 | 395 | 0 | 0 | 0 | 0 | 0 |
| CP1615 | DRYWELL REHAB (3) | 0 | 0 | 0 | 86,150 | 0 | 63,850 | 0 | 63,850 | 0 |
| CP1702 | CLARIFIER #1 REHAB | 0 | 0 | 0 | 135,856 | 8,278 | 80,866 | 0 | 80,866 | 0 |
| CP1704 | DEWATERING PRESS | 0 | 0 | 0 | 17,925 | 0 | 0 | 0 | 0 | 0 |
| CP1711 | STORM STATION #7 REHAB | 0 | 0 | 0 | 61,562 | 0 | 0 | 0 | 0 | 0 |
| CP1717 | KIMBALL TRUNK LINE | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0 |
| CP1729 | C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 0 | 0 | 110,000 | 0 | 110,000 | 0 |
| CP1803 | S. WILLOWOOD REPLACEMENT | 0 | 0 | 0 | 0 | 188 | 359,812 | 688 | 359,812 | 0 |
| CP1804 | HOLLENBECK CONTROL CABINET REPLACE | 0 | 0 | 0 | 0 | 0 | 90,000 | 0 | 90,000 | 0 |
| CP1805 | FIRST STREET E TO F SEWER MAIN REPLACE | 0 | 0 | 0 | 0 | 85,000 | 0 | 0 | 0 | 0 |
| CP1813 | CORP YARD REHAB | 0 | 0 | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0 |
| CP1814 | H STREET (ASH TO OAK) | 0 | 0 | 0 | 0 | 0 | 248,966 | 0 | 248,966 | 0 |
| CP1817 | WWTP - REHABILITATE DRYING BED | 0 | 0 | 0 | 0 | 167,641 | 185,000 | 10,922 | 185,000 | 0 |
| CP1816 | MAGNOLIA - OAK TO MAXWELL | 0 | 0 | 0 | 0 | 129,830 | 180,170 | 149,828 | 180,170 | 0 |
| CP1908 | WWTP AERATION BLOWER UPGRADE | 0 | 0 | 0 | 0 | 0 | 275,000 | 0 | 275,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 201,134 | 411,179 | 1,844,695 | 697,320 | 3,815,133 | 243,731 | 3,845,133 | 30,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 1,803,913 | 1,606,962 | 175,859 | 1,306,326 | (780,133) | 1,317,517 | (760,232) | 19,901 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 1,803,913 | 3,410,875 | 3,586,734 | 4,893,060 | 4,893,060 | 4,893,060 | |
| FUND BALANCE - ENDING | | 0 | 1,803,913 | 3,410,875 | 3,586,734 | 4,893,060 | 4,112,927 | 6,210,577 | 4,132,828 | |

## VI. Sewer Fund

**SEWER SANITATION FUND (622)**
**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 622-1910-351100 | INVESTMENT EARNINGS | 2,046 | 16,976 | 19,066 | 17,103 | 19,950 | 57,701 | 50,000 | 10,481 | 50,000 | 0 |
| 622-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (52,425) | 0 | 52,425 | 52,425 | 52,425 |
| 622-4152-378100 | SEWER CONNECTION-INSTALL | 42,811 | 44,775 | 41,878 | 64,344 | 53,768 | 68,850 | 50,000 | 15,800 | 50,000 | 0 |
| 622-4152-378200 | SEWER MAINTENANCE & OPERA | 4,018,045 | 4,358,919 | 5,256,944 | 6,106,726 | 6,400,054 | 6,836,878 | 6,910,000 | 3,530,614 | 6,910,000 | 0 |
| 622-4152-378300 | MISCELLANEOUS REVENUE | 13,150 | 6,735 | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 |
| | TRANSFERS IN | 0 | 0 | 291,383 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 4,076,052 | 4,427,405 | 5,609,271 | 6,188,173 | 6,473,772 | 6,915,004 | 7,010,000 | 3,609,320 | 7,062,425 | 52,425 |
| EXPENDITURES - BY DIVISION | | | | | | | | | | | |
| STORM DRAINS | | 13,831 | 16,464 | 29,380 | 26,496 | 21,671 | 21,271 | 54,000 | 18,299 | 54,000 | 0 |
| WW CONTROL PLANT | | 1,031,697 | 1,100,965 | 959,888 | 1,157,293 | 1,212,454 | 1,095,798 | 1,213,386 | 607,213 | 1,220,201 | 6,815 |
| SEWER LINE MAINTENANCE | | 960,070 | 871,158 | 952,838 | 1,061,139 | 970,188 | 1,208,293 | 1,388,626 | 602,766 | 1,395,441 | 6,815 |
| SEWER ADMINISTRATION | | 492,937 | 473,659 | 483,269 | 525,866 | 553,286 | 636,332 | 678,629 | 363,096 | 678,629 | 0 |
| CP1008 - DAVITT AVE - PHASE 1 | | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEBT SERVICE | | | | | | | | | | | |
| 622-4158-451001 | PRINCIPAL | 130,000 | 135,000 | 0 | 161,605 | 169,514 | 170,588 | 176,509 | 86,298 | 176,509 | 0 |
| 622-4158-451002 | INTEREST | 80,244 | 74,394 | 65,500 | 32,138 | 19,847 | 15,828 | 11,709 | 6,403 | 11,709 | 0 |
| 622-4158-453001 | PRINCIPAL (SRF LOAN) | 0 | 0 | 0 | 171,008 | 262,361 | 361,579 | 533,347 | 533,347 | 533,347 | 0 |
| 622-4158-453002 | INTEREST (SRF Loan) | 325,065 | 329,200 | 302,717 | 331,375 | 322,903 | 303,204 | 307,304 | 307,304 | 307,304 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 622-4158-499620 | SRF RESERVE FUND | 0 | 116,508 | 116,508 | 116,508 | 116,508 | 116,508 | 116,508 | 58,254 | 116,508 | 0 |
| 622-4158-499621 | SEWER CAPITAL REPLACEMENT FUND | 0 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,004 | 3,000,000 | 1,500,000 | 3,000,000 | 0 |
| | CAPITALIZED EQUIPMENT | (810,528) | (17,512) | 554,167 | 119,100 | (25,975) | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 2,223,316 | 3,109,836 | 5,464,267 | 5,702,528 | 5,622,757 | 5,929,405 | 7,480,018 | 4,082,980 | 7,493,648 | 13,630 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,852,736 | 1,317,569 | 145,004 | 485,645 | 851,015 | 985,599 | (470,018) | (473,660) | (431,223) | 38,795 |
| FUND BALANCE - BEGINNING (UNRESTRICTED) | | (182,125) | 1,670,611 | 2,988,180 | 3,133,184 | 3,618,829 | 4,469,844 | 5,455,443 | 5,455,443 | 5,455,443 | |
| FUND BALANCE - ENDING (UNRESTRICTED) | | 1,670,611 | 2,988,180 | 3,133,184 | 3,618,829 | 4,469,844 | 5,455,443 | 4,985,425 | 4,981,783 | 5,024,220 | |
| FUND BALANCE | | 11,628,415 | 12,475,422 | 12,627,514 | 11,507,380 | 13,845,225 | 15,183,453 | | | | |
| INVESTMENT IN CAPITAL ASSETS | | (9,957,804) | (9,487,242) | (9,494,330) | (7,888,551) | (9,374,231) | (9,728,010) | | | | |
| FUND BALANCE (UNRESTRICTED) | | 1,670,611 | 2,988,180 | 3,133,184 | 3,618,829 | 4,470,994 | 5,455,443 | | | | |

## VII. Measure Y

In November 2014, the residents of Oakdale approved Measure Y which is a general ½ cent sales tax measure that provides revenue for City services. Measure Y expires on March 31, 2020. Over 90% of the revenue collected from Measure Y is used to help fund public safety services. Measure Y continues to allow the City of Oakdale to improve its public safety services. As a result of Measure Y, the Oakdale Police Department is once again able to provide proactive policing efforts, and the Fire Department has been able to keep three firemen at Fire Station 28 (G Street) even though the SAFER Grant has expired.

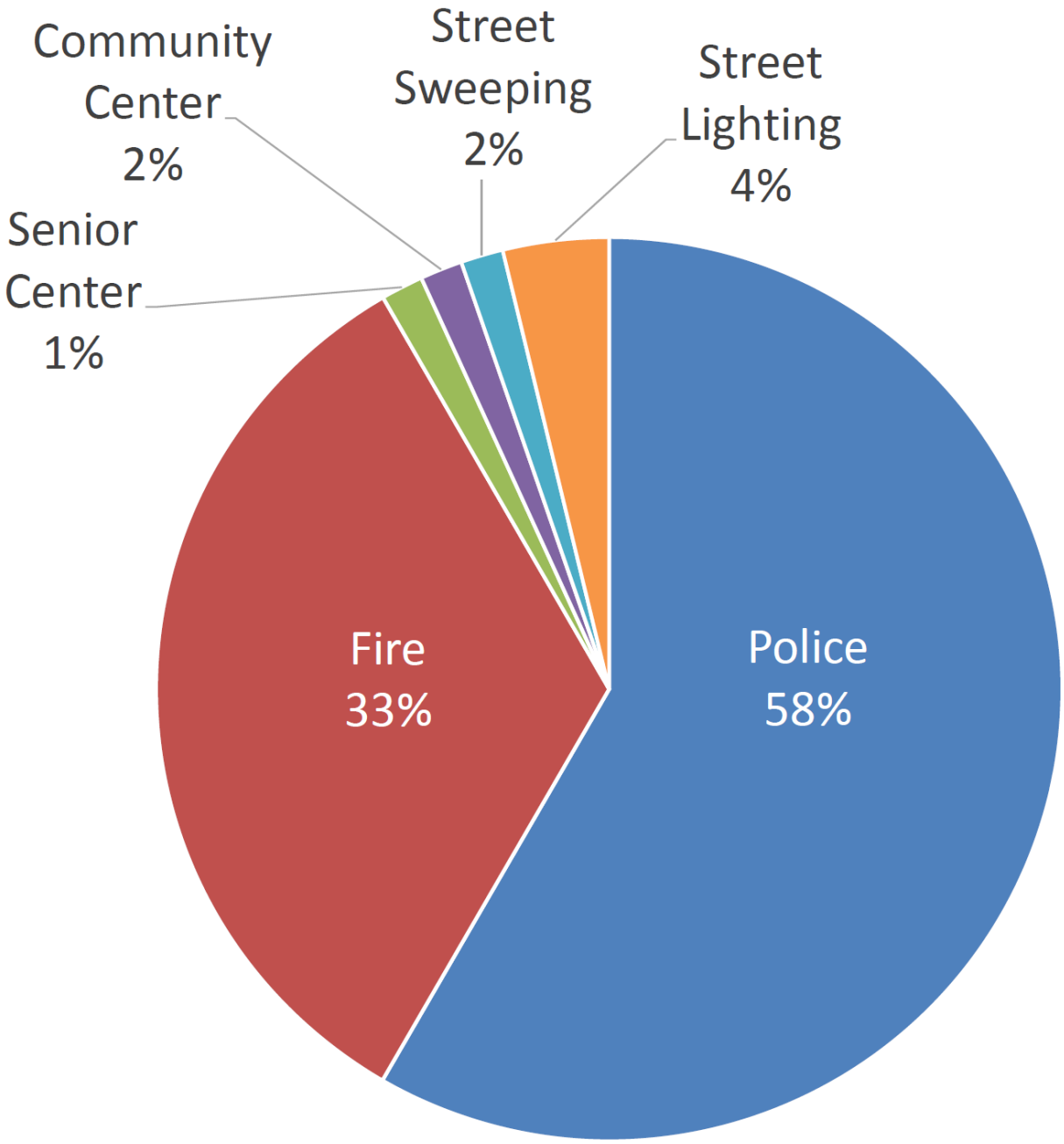
### FY 2018/2019 Projected Measure Y Expenditures

Thursday, February 14, 2019

Measure Y Funds Available in Fiscal Year 2018-2019 = $1,984,078

| | Fiscal Year 2018-2019 Projected Expenses | | | | | |
|---|---|---|---|---|---|---|
| | 2018/2019 Projected Expenses | | | | Available Measure Y Funds | |
| Police Administration | $1,027,831 | | | | $1,984,078 | |
| Police Dispatch | $712,289 | | | | | |
| Newman | $189,000 | | | | | |
| Oakdale | $523,289 | | | | | |
| **Oakdale Dispatch** | **$523,289** | | | | | |
| Police Special Services | $321,574 | | | | | |
| Police Field Services | $3,067,295 | | | | Measure Y Funds Projected Expenses 18/19 | % Allocation of Measure Y Funds |
| **Police Total** | **$4,939,989** | | | | **$1,157,549** | **58.34%** |
| Fire Department | $3,359,077 | | | | | |
| **Fire Total** | **$3,359,077** | | | | **$661,529** | **33.34%** |
| Senior Center Operations (7440) net cost | $32,441 | | | | | |
| Senior Program Activities (7340) net cost | $63,495 | | | | | |
| **Senior Center Total** | **$95,936** | | | | **$30,000** | **1.51%** |
| Community Center (7260) net cost | $14,358 | | | | | |
| **Community Center Total** | **$14,358** | | | | **$30,000** | **1.51%** |
| Street Sweeping | $80,000 | | | | | |
| **Street Sweeping Total** | **$80,000** | | | | **$30,000** | **1.51%** |
| Traffic Signals and Street Lighting | $243,500 | | | | | |
| Traffic Signals | $35,000 | | | | | |
| Street Lighting | $208,500 | | | | | |
| **Street Lighting Total** | **$208,500** | | | | **$75,000** | **3.78%** |
| **Grand Total** | **$8,697,860** | | | | **$1,984,078** | **100.00%** |

# Breakdown of Measure Y Expenditures



## VI. RECOMMENDATION

Staff recommends that the Council adopt Resolution 2019-XX approving the Fiscal Year 2018 – 2019 Mid-Year Budget.

## VII. ATTACHMENT

Attachment A: Draft City Council Resolution 2019-__ and FY 2018-2019 Mid-Year Budget Document.

Attachment A

**IN THE CITY COUNCIL**

**OF THE CITY OF OAKDALE**

**STATE OF CALIFORNIA**

**CITY COUNCIL RESOLUTION 2019-XX**

# RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL APPROVING THE FISCAL YEAR (FY) 2018-2019 MID-YEAR BUDGET

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**THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:**

**WHEREAS**, the City of Oakdale Municipal Code provides that the City Manager shall cause to be prepared and submitted to the City Council an annual budget for all account funds, including the General Fund Budget; and

**WHEREAS,** the recommended Mid-Year Budget covering the Fiscal Year 2018-2019 has been reviewed by the City Council with regard to the approval of estimated revenues and expenditures including a presentation delivered at a regular meeting of the City Council held on February 19, 2019; and,

**NOW, THEREFORE BE IT RESOLVED** that the **CITY COUNCIL** hereby approves the Mid-Year Budget for Fiscal Year 2018-2019 as adjusted by Attachment A (Budget Document) and Financial Polices for the City of Oakdale.

**THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 19th DAY OF FEBRUARY, 2019,** by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
J.R. McCarty, Mayor

ATTEST:

_____
Rouze Roberts, City Clerk

# City Of Oakdale

# State of California

## PROPOSED MID YEAR BUDGET

## FISCAL YEAR 2018-2019

### Mayor

J.R. McCarty

### Councilmembers

Cherilyn Bairos, Mayor Pro Tem
Ericka Chiara
Richard Murdoch
Christopher Smith

### Other Elected Officials

Christine Sulhoff, City Treasurer
Rouze' Roberts, City Clerk

### Appointed Officials

Bryan Whitemyer, City Manager
Tom Hallinan, City Attorney

### Department Heads

Albert Avila, Director of Finance
Jeff Gravel, Director of Public Services
Scott Heller, Police Chief
Michael Whorton, Fire Chief

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2017-18

| FUND # | FUND NAME DESCRIPTION | FUND BALANCE 07/01/2017 | PROJECTED REVENUES | PROJECTED TRANSFERS IN | PROJECTED TRANSFERS OUT | PROJECTED EXPENDITURES | PROJECTED ENDING BALANCE 06/30/2018 |
|---|---|---|---|---|---|---|---|
| 110 | GENERAL FUND | 4,533,410 | 9,649,120 | 2,978,564 | (1,623,998) | 11,011,931 | 4,525,165 |
| 115 | MEASURE Y | 293,684 | 1,933,516 | 0 | (2,194,322) | 0 | 32,878 |
| | | 4,827,094 | 11,582,636 | 2,978,564 | (3,818,320) | 11,011,931 | 4,558,043 |
| 113 | POLICE RESERVE SERVICES | 5,565 | 0 | 0 | (5,565) | 0 | 0 |
| 117 | FACILITIES | 0 | 127,953 | 85,865 | 0 | 213,818 | 0 |
| 118 | RECREATION | 0 | 55,202 | 186,706 | 0 | 241,908 | 0 |
| 119 | ENGINEERING & PW ADMINSTRATION | 0 | 64,589 | 101,427 | 0 | 166,016 | 0 |
| 120 | DEVELOPMENT SERVICES | 100,890 | 652,537 | 0 | 0 | 603,578 | 149,849 |
| | | 100,890 | 900,281 | 373,998 | (5,565) | 1,225,320 | 149,849 |
| 201 | ALCOHOL BEVERAGE CONTROL GRANT | 0 | 6,370 | 0 | 0 | 9,308 | (2,938) |
| 203 | SUPPLEMENTAL LAW ENFORC | 60,031 | 139,234 | 0 | (49,992) | 43,261 | 106,012 |
| 205 | OFFICE TRAFFIC SAFETY - DUI GRANT | 0 | 1,507 | 0 | 0 | 2,585 | (1,078) |
| 206 | OFFICE TRAFFIC SAFETY - ENFORCE GRA | 0 | 0 | 0 | 0 | 22,109 | (22,109) |
| 209 | FEDERAL ASSET SEIZURE | 7,320 | 50 | 0 | 0 | 7,370 | 0 |
| 210 | AB 109 - PUBLIC SAFETY REALINGMENT | 28,461 | 355 | 0 | 0 | 18,500 | 10,316 |
| 211 | NON JUDICIAL FORFEITURE | 8,394 | 61 | 0 | 0 | 975 | 7,480 |
| 214 | SAFETY SALES TAX (PROP 172) | 58,539 | 179,860 | 0 | (160,008) | 0 | 78,391 |
| 215 | GAS TAX | 272,983 | 481,679 | 0 | (226,631) | 257,501 | 270,530 |
| 216 | SB1-ROAD MAINTENANCE | 0 | 84,385 | 0 | 0 | 0 | 84,385 |
| 221 | LOCAL TRANSPORTATION | 755,409 | 3,992 | 0 | 0 | 367,434 | 391,967 |
| 222 | MEASURE L | (593,086) | 1,107,615 | 0 | 0 | 424,638 | 89,891 |
| 229 | SOLID WASTE | 53,284 | 156 | 0 | 0 | 1,271 | 52,169 |
| 230 | GENERAL PLAN | (327,678) | 85,965 | 0 | 0 | 0 | (241,713) |
| 241 | HOUSING | 4,174,138 | 9,303 | 0 | 0 | 0 | 4,183,441 |
| 242 | HOME LOAN CONSORTIUM | 0 | 1,885 | 0 | 0 | 0 | 1,885 |
| 243 | HOME LOAN REUSE | 490,655 | 12 | 0 | 0 | 0 | 490,667 |
| 244 | HOME CONSORTIUM REUSE | 2,454,283 | 4,297 | 0 | 0 | 54,248 | 2,404,332 |
| 245 | ECONOMIC DEVELOPMENT | 605,371 | 1,672 | 0 | 0 | 11,772 | 595,271 |
| 248 | CAL HOME LOAN REUSE | 452,341 | 7,318 | 0 | 0 | 0 | 459,659 |
| 252 | BRIDLE RIDGE STREET MAINT | 80,568 | 65,400 | 0 | 0 | 0 | 145,968 |
| 265 | NEIBORHOOD STABILIZATION | 42,533 | 120 | 0 | 0 | 0 | 42,653 |
| 266 | COMM DEVELOPMENT REUSE | 750,504 | 547 | 0 | 0 | 0 | 751,051 |
| 267 | COMMUNITY DEVELOPMENT BG | 4,272 | 5,690 | 0 | 0 | 14,271 | (4,309) |
| 268 | ABANDONED VEHICLE | 107,759 | 16,898 | 0 | (7,611) | 1,317 | 115,729 |
| 270 | EDUCATION/GOVT CTV | 872 | 46,263 | 0 | 0 | 14,315 | 32,820 |
| 284 | BRIDLE RIDGE LLMD | (4,757) | 471,528 | 0 | 0 | 611,729 | (144,958) |
| 285 | BURCHELL HILL LLMD | 32,547 | 215,456 | 0 | 0 | 182,397 | 65,606 |
| 286 | VINEYARDS LLMD | 403,567 | 206,164 | 0 | 0 | 241,118 | 368,613 |
| 288 | LIVE OAK LLMD | 17,949 | 4,570 | 0 | 0 | 2,306 | 20,213 |
| | REINMAN CT LLMD | 16,892 | 7,175 | 0 | 0 | 5,640 | 18,427 |
| | SUNSET MEADOWS LLMD | 84,687 | 15,407 | 0 | 0 | 18,082 | 82,012 |
| | STERLING HILLS LLMD | 73,870 | 20,819 | 0 | 0 | 23,696 | 70,993 |
| | MURDOCK ESTATES LLMD | (2,403) | 1,358 | 0 | 0 | 935 | (1,980) |
| 291 | FIRE SERVICES CFD 2003-1 | 6,381 | 371,058 | 0 | (350,008) | 0 | 27,431 |
| 292 | PUBLIC SAFETY CFD 2007-1 | 19,708 | 155,961 | 0 | (150,000) | 0 | 25,669 |
| 293 | MAINTENANCE SERVICES CFD 2015-01 | 49,757 | 31,239 | 0 | 0 | 0 | 80,996 |
| | | 10,185,151 | 3,744,999 | 0 | (944,250) | 2,327,470 | 10,658,430 |
| 316 | SURFACE TRANSPORTATION | (401,295) | 1,251,615 | 0 | 0 | 850,320 | 0 |
| 331 | S. YOSEMITE PARK | (344,157) | 64,979 | 0 | 0 | 618,841 | (898,019) |
| 343 | PARKS CAPITAL FACILITIES | 3,139,807 | 890,945 | 0 | 0 | 820,909 | 3,209,843 |
| 344 | STREETS CAPITAL FACILITIES | (1,016,676) | 280,230 | 0 | 0 | 96,473 | (832,919) |
| 349 | STORM CAPITAL FACILITIES | 525,822 | 61,970 | 0 | 0 | 20,982 | 566,810 |
| 354 | ADMINISTRATION CAPITAL FACILITES | 34,440 | 37,226 | 0 | 0 | 959 | 70,707 |
| 355 | FIRE CAPITAL FACILITIES | (910,470) | 122,988 | 0 | 0 | 0 | (787,482) |
| 356 | POLICE CAPITAL FACILITIES | 121,996 | 75,724 | 0 | 0 | 0 | 197,720 |
| 357 | GENERAL GOVT CAPITAL FACILITIES | 559,554 | 87,262 | 0 | 0 | 2,255 | 644,561 |
| 360 | PLAN AREA FEE | 302,316 | 230,751 | 0 | 0 | 0 | 533,067 |
| 623 | SEWER CAPITAL FACILITIES | 660,725 | 184,642 | 0 | 0 | 47,880 | 797,487 |
| 646 | WATER CAPITAL FACILITIES | 2,325,108 | 522,740 | 0 | 0 | 348,421 | 2,499,427 |
| | | 4,997,171 | 3,811,072 | 0 | 0 | 2,807,040 | 6,001,203 |

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2017-18

| FUND # | FUND NAME DESCRIPTION | FUND BALANCE 07/01/2017 | PROJECTED REVENUES | PROJECTED TRANSFERS IN | PROJECTED TRANSFERS OUT | PROJECTED EXPENDITURES | PROJECTED ENDING BALANCE 06/30/2018 |
|---|---|---|---|---|---|---|---|
| 465 | FIRE STATION DEBT SERVICE | 91,733 | 746 | 160,008 | 0 | 160,633 | 91,854 |
| 467 | 2015 PENSION BONDS DEBT SERVICE | 2,819 | 612,467 | 0 | 0 | 476,156 | 139,130 |
| | | 94,552 | 613,213 | 160,008 | 0 | 636,789 | 230,984 |
| 510 | DENTAL INSURANCE | 42,766 | 52,116 | 0 | 0 | 50,559 | 44,323 |
| 512 | EMPLOYEE FLEXIBLE SPENDING | 288 | 11,071 | 0 | 0 | 7,720 | 3,639 |
| 515 | RISK MANAGEMENT | 121,940 | 109,789 | 0 | 0 | 77,586 | 154,143 |
| 520 | EMPLOYEE LIABILITY FUND (OPEB) | 844,499 | 29,208 | 300,000 | 0 | 0 | 1,173,707 |
| 525 | INFORMATION TECHNOLOGY | 44,738 | 209,450 | 0 | 0 | 161,534 | 92,654 |
| 530 | VEHICLE REPLACEMENT | 154,712 | 51,072 | 0 | 0 | 89,594 | 116,190 |
| 532 | FIRE EQUIPMENT REPLACEMENT | 602,444 | 454,398 | 0 | 0 | 602,600 | 454,242 |
| 535 | PERS LIABILITY | 1,922,436 | 3,505 | 500,000 | 0 | 0 | 2,425,941 |
| 540 | FACILITY MAINTENANCE FUND | 910,890 | 99,454 | 450,000 | 0 | 85,295 | 1,375,049 |
| 542 | EQUIP REPLACEMENT FUND | 120,758 | 2,884 | 0 | (42,000) | 0 | 81,642 |
| 545 | POLICE EQUIPMENT REPLACEMENT | 0 | 250,000 | 47,565 | 0 | 36,860 | 260,705 |
| 549 | PARKS REPLACEMENT | 0 | 235,000 | 0 | 0 | 0 | 235,000 |
| 565 | LLMD LANDSCAPE MAINTENANCE | 0 | 67,170 | 0 | 0 | 64,247 | 2,923 |
| | | 4,765,471 | 1,575,117 | 1,297,565 | (42,000) | 1,175,995 | 6,420,158 |
| 620 | SEWER SRF RESERVE | 470,446 | 678 | 116,508 | 0 | 0 | 587,632 |
| 621 | SEWER CAPITAL REPLACEMENT | 3,586,734 | 3,642 | 2,000,004 | 0 | 697,320 | 4,893,060 |
| 622 | SEWER FUND | 4,469,844 | 6,915,004 | 0 | (2,116,512) | 3,812,893 | 5,455,443 |
| 631 | PARKING FUND | 34,618 | 19,784 | 0 | 0 | 10,157 | 44,245 |
| 644 | WATER CAPITAL REPLACEMENT | 1,735,941 | 24,636 | 1,000,000 | 0 | 1,311,542 | 1,449,035 |
| 645 | WATER FUND | 683,761 | 4,317,390 | 0 | (1,000,000) | 2,582,371 | 1,418,780 |
| 657 | AVIATION FUND | 132,521 | 325,342 | 0 | (35,000) | 281,268 | 141,595 |
| 658 | AIRPORT CAPITAL IMPROVEMENT | 31,962 | 185,457 | 5,000 | 0 | 162,314 | 60,105 |
| 659 | AIRPORT CAPITAL REPLACEMENT | 0 | 17,384 | 30,000 | 0 | 21,892 | 25,492 |
| | | 11,145,827 | 11,809,317 | 3,151,512 | (3,151,512) | 8,879,757 | 14,075,387 |
| 363 | REDEVELOPMENT SUCCESSOR AGENCY | 160,510 | 251,220 | 0 | 0 | 249,998 | 161,732 |
| 364 | REDEVELOPMENT 2011 BONDS | 2,103,551 | 13,669 | 0 | 0 | 2,117,220 | 0 |
| 460 | REDEVELOPMENT DEBT SERVICE | 2,538,017 | 19,166,903 | 0 | 0 | 20,156,479 | 1,548,441 |
| | | 4,802,078 | 19,431,792 | 0 | 0 | 22,523,697 | 1,710,173 |
| 720 | DEVELOPER DEPOSITS | 179,179 | 180,120 | 0 | 0 | 273,778 | 85,521 |
| 722 | SIERRA POINT SPECIFIC PLAN | (417,754) | 346,597 | 0 | 0 | 0 | (71,157) |
| 730 | HERITAGE OAKS (CFD 2007-1) TRUST | 68,548 | 212 | 0 | 0 | 17,035 | 51,725 |
| 733 | TESORO 1 SAFEGUARD TRUST | 50,295 | 215 | 0 | 0 | 50,510 | 0 |
| 740 | BRIDLE RIDGE SOUTH TRAIL DEPOSITS | 1,078,631 | 3,058 | 0 | 0 | 0 | 1,081,689 |
| 741 | CRANE.PATTERSON SIGNAL | 205,995 | 583 | 0 | 0 | 0 | 206,578 |
| 742 | ANIMAL CONTROL TRUST | 31,952 | 10,841 | 0 | 0 | 9,924 | 32,869 |
| 743 | K-9 UNIT TRUST FUND | 0 | 1,181 | 0 | 0 | 1,434 | (253) |
| 744 | SENIOR CENTER TRUST FUND | 4,903 | 21,763 | 0 | 0 | 22,594 | 4,072 |
| 745 | POLICE RANGE TRUST FUND | 34,821 | 2,116 | 0 | 0 | 5,192 | 31,745 |
| 746 | SENIOR OUTREACH TRUST FUND | 71,254 | 915 | 0 | 0 | 4,748 | 67,421 |
| 747 | POLICE EQUESTRIAN UNIT FUND | 1,483 | 7 | 0 | 0 | 0 | 1,490 |
| 769 | SENIOR HOUSING CORP FUND | 19,978 | 258 | 0 | 0 | 0 | 20,236 |
| 784 | G&J STREET BOND REFUND | 33,637 | 435 | 0 | 0 | 0 | 34,072 |
| 790 | BRIDLE RIDGE 2003-2 CFD | 528,300 | 300,885 | 0 | 0 | 289,585 | 539,600 |
| 791 | BRIDLE RIDGE 2004-1 CFD | 193,008 | 117,144 | 0 | 0 | 116,386 | 193,766 |
| 792 | BRIDLE RIDGE 2005-1 CFD | 447,051 | 200,783 | 0 | 0 | 230,945 | 416,889 |
| 799 | GARBAGE COLLECTIONS | 225,235 | 1,980,590 | 0 | 0 | 1,964,772 | 241,053 |
| | | 2,756,517 | 3,167,703 | 0 | 0 | 2,986,903 | 2,937,317 |
| | ALL FUND TOTAL | 43,674,751 | 56,636,130 | 7,961,647 | (7,961,647) | 53,574,902 | 46,741,544 |

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2018-19

| | FUND NAME DESCRIPTION | FUND BALANCE 07/01/2018 | PROJECTED REVENUES | PROJECTED TRANSFERS IN | PROJECTED TRANSFERS OUT | PROJECTED EXPENDITURES | PROJECTED ENDING BALANCE 06/30/2019 |
|---|---|---|---|---|---|---|---|
| 110 | GENERAL FUND | 4,525,165 | 9,855,763 | 3,028,938 | (884,256) | 11,632,525 | 4,893,085 |
| 114 | CANNABIS FUND | 0 | 360,000 | 0 | 0 | 39,776 | 320,224 |
| 115 | MEASURE Y | 32,878 | 1,951,200 | 0 | (1,984,078) | 0 | 0 |
| | | 4,558,043 | 12,166,963 | 3,028,938 | (2,868,334) | 11,672,301 | 5,213,309 |
| 117 | FACILITIES | 0 | 106,000 | 117,524 | 0 | 223,524 | 0 |
| 118 | RECREATION | 0 | 39,000 | 151,064 | 0 | 190,064 | 0 |
| 119 | ENGINEERING & PW ADMINSTRATION | 0 | 71,500 | 65,668 | 0 | 137,168 | 0 |
| 120 | DEVELOPMENT SERVICES | 149,849 | 489,820 | 0 | 0 | 585,204 | 54,465 |
| | | 149,849 | 706,320 | 334,256 | 0 | 1,135,960 | 54,465 |
| 201 | ALCOHOL BEVERAGE CONTROL GRANT | (2,938) | 31,365 | 0 | 0 | 28,427 | 0 |
| 203 | SUPPLEMENTAL LAW ENFORC | 106,012 | 152,206 | 0 | (50,000) | 140,000 | 68,218 |
| 205 | OFFICE TRAFFIC SAFETY - DUI GRANT | (1,078) | 33,493 | 0 | 0 | 32,415 | 0 |
| 206 | OFFICE TRAFFIC SAFETY - ENFORCE GRANT | (22,109) | 35,000 | 0 | 0 | 12,891 | 0 |
| 209 | FEDERAL ASSET SEIZURE | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | AB 109 - PUBLIC SAFETY REALINGMENT | 10,316 | 300 | 0 | 0 | 2,500 | 8,116 |
| 211 | NON JUDICIAL FORFEITURE | 7,480 | 1,140 | 0 | 0 | 6,000 | 2,620 |
| 214 | SAFETY SALES TAX (PROP 172) | 78,391 | 156,492 | 0 | (160,000) | 0 | 74,883 |
| 215 | GAS TAX | 270,530 | 501,964 | 0 | (299,860) | 219,582 | 253,052 |
| 216 | SB1-ROAD MAINTENANCE | 84,385 | 380,695 | 0 | 0 | 35,000 | 430,080 |
| 221 | LOCAL TRANSPORTATION | 391,967 | 10,787 | 0 | 0 | 381,889 | 20,865 |
| 222 | MEASURE L | 89,891 | 1,004,539 | 0 | 0 | 1,019,998 | 74,432 |
| 229 | SOLID WASTE | 52,169 | 1,025 | 0 | 0 | 5,000 | 48,194 |
| 230 | GENERAL PLAN | (241,713) | 65,000 | 0 | 0 | 0 | (176,713) |
| 241 | HOUSING | 4,183,441 | 4,456 | 0 | 0 | 0 | 4,187,897 |
| 242 | HOME LOAN CONSORTIUM | 1,885 | 2,500 | 0 | 0 | 2,500 | 1,885 |
| 243 | HOME LOAN REUSE | 490,667 | 3 | 0 | 0 | 0 | 490,670 |
| 244 | HOME CONSORTIUM REUSE | 2,404,332 | 5,000 | 0 | 0 | 50,000 | 2,359,332 |
| 245 | ECONOMIC DEVELOPMENT | 595,271 | 10,675 | 0 | 0 | 185,000 | 420,946 |
| 248 | CAL HOME LOAN REUSE | 459,659 | 200 | 0 | 0 | 0 | 459,859 |
| 252 | BRIDLE RIDGE STREET MAINT | 145,968 | 42,577 | 0 | 0 | 0 | 188,545 |
| 265 | NEIBORHOOD STABILIZATION | 42,653 | 830 | 0 | 0 | 0 | 43,483 |
| 266 | COMM DEVELOPMENT REUSE | 751,051 | 1,993 | 0 | 0 | 23 | 753,021 |
| 267 | COMMUNITY DEVELOPMENT BG | (4,309) | 52,069 | 0 | 0 | 44,009 | 3,751 |
| 268 | ABANDONED VEHICLE | 115,729 | 20,358 | 0 | (10,000) | 45,500 | 80,587 |
| 270 | EDUCATION/GOVT CTV | 32,820 | 45,445 | 0 | 0 | 40,000 | 38,265 |
| 284 | BRIDLE RIDGE LLMD | (144,958) | 511,278 | 0 | 0 | 507,437 | (141,117) |
| 285 | BURCHELL HILL LLMD | 65,606 | 210,414 | 0 | 0 | 220,580 | 55,440 |
| 286 | VINEYARDS LLMD | 368,613 | 229,474 | 0 | 0 | 240,385 | 357,702 |
| 288 | LIVE OAK LLMD | 20,213 | 4,735 | 0 | 0 | 2,760 | 22,188 |
| | REINMAN CT LLMD | 18,427 | 7,744 | 0 | 0 | 10,710 | 15,461 |
| | SUNSET MEADOWS LLMD | 82,012 | 16,873 | 0 | 0 | 29,629 | 69,256 |
| | STERLING HILLS LLMD | 70,993 | 21,842 | 0 | 0 | 36,690 | 56,145 |
| | MURDOCK ESTATES LLMD | (1,980) | 1,340 | 0 | 0 | 1,065 | (1,705) |
| 291 | FIRE SERVICES CFD 2003-1 | 27,431 | 395,373 | 0 | (350,000) | 0 | 72,804 |
| 292 | PUBLIC SAFETY CFD 2007-1 | 25,669 | 191,897 | 0 | (150,000) | 0 | 67,566 |
| 293 | MAINTENANCE SERVICES CFD 2015-01 | 80,996 | 58,526 | 0 | 0 | 8,000 | 131,522 |
| | | 10,658,430 | 4,178,243 | 0 | (1,019,860) | 3,279,563 | 10,537,250 |
| 316 | SURFACE TRANSPORTATION | 0 | 515,444 | 0 | 0 | 515,444 | 0 |
| 331 | S. YOSEMITE PARK | (898,019) | 915,782 | 0 | 0 | 17,763 | 0 |
| 343 | PARKS CAPITAL FACILITIES | 3,209,843 | 1,251,509 | 0 | 0 | 734,396 | 3,726,956 |
| 344 | STREETS CAPITAL FACILITIES | (832,919) | 160,000 | 0 | 0 | 21,000 | (693,919) |
| 349 | STORM CAPITAL FACILITIES | 566,810 | 96,428 | 0 | 0 | 164,624 | 498,614 |
| 354 | ADMINISTRATION CAPITAL FACILITES | 70,707 | 16,798 | 0 | 0 | 1,000 | 86,505 |
| 355 | FIRE CAPITAL FACILITIES | (787,482) | 90,000 | 0 | 0 | 0 | (697,482) |
| 356 | POLICE CAPITAL FACILITIES | 197,720 | 43,167 | 0 | 0 | 200,000 | 40,887 |
| 357 | GENERAL GOVT CAPITAL FACILITIES | 644,561 | 41,466 | 0 | 0 | 2,500 | 683,527 |
| 360 | PLAN AREA FEE | 533,067 | 158,740 | 0 | 0 | 0 | 691,807 |
| 623 | SEWER CAPITAL FACILITIES | 797,487 | 169,507 | 0 | 0 | 5,000 | 961,994 |
| 646 | WATER CAPITAL FACILITIES | 2,499,427 | 418,420 | 0 | 0 | 113,000 | 2,804,847 |
| | | 6,001,203 | 3,877,261 | 0 | 0 | 1,774,727 | 8,103,737 |

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2018-19

| | FUND NAME DESCRIPTION | FUND BALANCE 07/01/2018 | PROJECTED REVENUES | PROJECTED TRANSFERS IN | PROJECTED TRANSFERS OUT | PROJECTED EXPENDITURES | PROJECTED ENDING BALANCE 06/30/2019 |
|---|---|---|---|---|---|---|---|
| 465 | FIRE STATION DEBT SERVICE | 91,854 | 500 | 160,000 | 0 | 162,285 | 90,069 |
| 467 | 2015 PENSION BONDS DEBT SERVICE | 139,130 | 439,113 | 0 | 0 | 419,776 | 158,467 |
| | | 230,984 | 439,613 | 160,000 | 0 | 582,061 | 248,536 |
| 510 | DENTAL INSURANCE | 44,323 | 55,876 | 0 | 0 | 54,500 | 45,699 |
| 512 | EMPLOYEE FLEXIBLE SPENDING | 3,639 | 18,200 | 0 | 0 | 18,200 | 3,639 |
| 515 | RISK MANAGEMENT | 154,143 | 111,285 | 0 | 0 | 110,000 | 155,428 |
| 520 | EMPLOYEE LIABILITY FUND (OPEB) | 1,173,707 | 36,720 | 50,000 | 0 | 52,500 | 1,207,927 |
| 525 | INFORMATION TECHNOLOGY | 92,654 | 190,572 | 0 | 0 | 200,000 | 83,226 |
| 530 | VEHICLE REPLACEMENT | 116,190 | 53,027 | 0 | 0 | 150,000 | 19,217 |
| 532 | FIRE EQUIPMENT REPLACEMENT | 454,242 | 305,914 | 0 | 0 | 0 | 760,156 |
| 535 | PERS LIABILITY | 2,425,941 | 20,000 | 350,000 | (185,000) | 0 | 2,610,941 |
| 540 | FACILITY MAINTENANCE FUND | 1,375,049 | 6,000 | 150,000 | 0 | 959,636 | 571,413 |
| 542 | EQUIP REPLACEMENT FUND | 81,642 | 19,825 | 0 | (13,000) | 0 | 88,467 |
| 545 | POLICE EQUIPMENT REPLACEMENT | 260,705 | 23,650 | 13,000 | 0 | 33,500 | 263,855 |
| 547 | ANIMAL CONTROL EQUIPMENT REPLACEM | 0 | 38,966 | 0 | 0 | 18,966 | 20,000 |
| 549 | PARKS REPLACEMENT | 235,000 | 40,150 | 0 | 0 | 140,000 | 135,150 |
| 565 | LLMD LANDSCAPE MAINTENANCE | 2,923 | 391,017 | 0 | 0 | 376,466 | 17,474 |
| | | 6,420,158 | 1,311,202 | 563,000 | (198,000) | 2,113,768 | 5,982,592 |
| 620 | SEWER SRF RESERVE | 587,632 | 5,000 | 116,508 | 0 | 0 | 709,140 |
| 621 | SEWER CAPITAL REPLACEMENT | 4,893,060 | 35,000 | 3,000,000 | 0 | 3,845,133 | 4,082,927 |
| 622 | SEWER FUND | 5,455,443 | 7,062,425 | 0 | (3,116,508) | 4,377,140 | 5,024,220 |
| 631 | PARKING FUND | 44,245 | 22,177 | 0 | 0 | 50,000 | 16,422 |
| 644 | WATER CAPITAL REPLACEMENT | 1,449,035 | 20,000 | 1,500,000 | 0 | 2,417,140 | 551,895 |
| 645 | WATER FUND | 1,418,780 | 4,289,039 | 0 | (1,500,000) | 2,759,675 | 1,448,144 |
| 657 | AVIATION FUND | 141,595 | 297,858 | 0 | (125,000) | 264,396 | 50,057 |
| 658 | AIRPORT CAPITAL IMPROVEMENT | 60,105 | 1,833,721 | 90,000 | 0 | 1,981,912 | 1,914 |
| 659 | AIRPORT CAPITAL REPLACEMENT | 25,492 | 0 | 35,000 | 0 | 57,000 | 3,492 |
| | | 14,075,387 | 13,565,220 | 4,741,508 | (4,741,508) | 15,752,396 | 11,888,210 |
| 363 | REDEVELOPMENT SUCCESSOR AGENCY | 161,732 | 254,174 | 0 | 0 | 250,000 | 165,906 |
| 364 | REDEVELOPMENT 2011 BONDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | REDEVELOPMENT DEBT SERVICE | 1,548,441 | 1,760,695 | 0 | 0 | 1,685,540 | 1,623,596 |
| | | 1,710,173 | 2,014,869 | 0 | 0 | 1,935,540 | 1,789,502 |
| 720 | DEVELOPER DEPOSITS | 85,521 | 300,000 | 0 | 0 | 300,000 | 85,521 |
| 722 | SIERRA POINT SPECIFIC PLAN | (71,157) | 0 | 0 | 0 | 0 | (71,157) |
| 730 | HERITAGE OAKS (CFD 2007-1) TRUST | 51,725 | 1,187 | 0 | 0 | 17,567 | 35,345 |
| 733 | TESORO 1 SAFEGUARD TRUST | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | BRIDLE RIDGE SOUTH TRAIL DEPOSITS | 1,081,689 | 25,894 | 0 | 0 | 0 | 1,107,583 |
| 741 | CRANE.PATTERSON SIGNAL | 206,578 | 4,081 | 0 | 0 | 0 | 210,659 |
| 742 | ANIMAL CONTROL TRUST | 32,869 | 16,847 | 0 | 0 | 25,000 | 24,716 |
| 743 | K-9 UNIT TRUST FUND | (253) | 2,010 | 0 | 0 | 1,750 | 7 |
| 744 | SENIOR CENTER TRUST FUND | 4,072 | 35,070 | 0 | 0 | 35,000 | 4,142 |
| 745 | POLICE RANGE TRUST FUND | 31,745 | 8,050 | 0 | 0 | 20,000 | 19,795 |
| 746 | SENIOR OUTREACH TRUST FUND | 67,421 | 500 | 0 | 0 | 3,500 | 64,421 |
| 747 | POLICE EQUESTRIAN UNIT FUND | 1,490 | 15 | 0 | 0 | 1,000 | 505 |
| 769 | SENIOR HOUSING CORP FUND | 20,236 | 200 | 0 | 0 | 0 | 20,436 |
| 784 | G&J STREET BOND REFUND | 34,072 | 500 | 0 | 0 | 34,572 | 0 |
| 790 | BRIDLE RIDGE 2003-2 CFD | 539,600 | 301,026 | 0 | 0 | 294,465 | 546,161 |
| 791 | BRIDLE RIDGE 2004-1 CFD | 193,766 | 121,412 | 0 | 0 | 115,198 | 199,980 |
| 792 | BRIDLE RIDGE 2005-1 CFD | 416,889 | 239,432 | 0 | 0 | 226,611 | 429,710 |
| 799 | GARBAGE COLLECTIONS | 241,053 | 1,900,000 | 0 | 0 | 1,900,000 | 241,053 |
| | | 2,937,317 | 2,956,224 | 0 | 0 | 2,974,663 | 2,918,878 |
| | ALL FUND TOTAL | 46,741,544 | 41,215,915 | 8,827,702 | (8,827,702) | 41,220,979 | 46,736,479 |

**SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES**
**FUND 110**
**FISCAL YEAR 2018-19**

| | | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| | PROPERTY TAXES | 2,541,136 | 2,828,181 | 3,000,542 | 3,090,981 | 3,304,369 | 3,521,995 | 3,553,300 | 1,014,348 | 3,660,956 | 107,656 |
| | OTHER TAXES | 4,006,296 | 4,213,730 | 4,631,919 | 4,916,340 | 5,094,231 | 5,018,274 | 5,101,600 | 2,319,892 | 5,006,600 | (95,000) |
| | LICENSES | 28,203 | 26,444 | 30,152 | 27,850 | 28,882 | 28,020 | 25,000 | 13,592 | 25,000 | 0 |
| | FINES, FORFEITURES & PENALTIES | 245,983 | 250,264 | 265,300 | 285,282 | 279,457 | 264,694 | 258,000 | 113,748 | 258,000 | 0 |
| | USES OF MONEY & PROPERTY | 126,027 | 140,771 | 141,685 | 122,979 | 145,968 | 147,398 | 182,400 | 128,248 | 228,817 | 46,417 |
| | INTERGOVERNMENTAL | 342,966 | 303,596 | 337,353 | 507,819 | 491,053 | 476,905 | 493,840 | 263,289 | 509,840 | 16,000 |
| | SERVICE REVENUES | 128,874 | 145,451 | 184,918 | 173,601 | 176,193 | 191,834 | 166,550 | 94,259 | 166,550 | 0 |
| TOTAL REVENUES | | 7,419,485 | 7,908,437 | 8,591,869 | 9,124,852 | 9,520,153 | 9,649,120 | 9,780,690 | 3,947,376 | 9,855,763 | 75,073 |
| EXPENDITURES | | | | | | | | | | | |
| 1010 1010 | CITY COUNCIL | 26,294 | 26,712 | 27,166 | 26,268 | 27,411 | 26,767 | 29,267 | 16,089 | 30,067 | 800 |
| 1110 1110 | CITY MANAGER | 290,195 | 198,598 | 224,432 | 240,523 | 251,464 | 252,110 | 267,584 | 127,800 | 267,584 | 0 |
| 1120 1120 | HUMAN RESOURCES | 68,538 | 22,815 | 26,504 | 55,755 | 51,123 | 54,259 | 61,675 | 29,323 | 61,675 | 0 |
| 1210 1130 | CITY CLERK | 121,694 | 126,484 | 153,638 | 178,970 | 183,750 | 187,319 | 216,609 | 94,470 | 211,609 | (5,000) |
| 1310 1310 | FINANCE DEPARTMENT | 182,416 | 151,967 | 155,676 | 191,116 | 179,182 | 215,640 | 240,493 | 117,621 | 239,493 | (1,000) |
| 1320 1320 | CITY TREASURER | 617 | 1,058 | 1,070 | 1,095 | 1,097 | 1,057 | 1,077 | 519 | 1,077 | 0 |
| 1610 1610 | CITY ATTORNEY | 114,562 | 138,440 | 112,522 | 116,103 | 164,505 | 68,916 | 145,000 | 37,534 | 115,000 | (30,000) |
| 1910 1910 | GENERAL GOVERNMENT | 471,367 | 466,994 | 456,505 | 540,482 | 466,688 | 513,041 | 514,506 | 312,737 | 514,506 | 0 |
| 2110 2110 | POLICE ADMINISTRATION | 907,389 | 883,486 | 884,178 | 880,090 | 877,272 | 1,142,176 | 1,027,831 | 533,334 | 1,027,831 | 0 |
| 2120 2120 | POLICE DISPATCH | 462,540 | 437,450 | 452,095 | 551,499 | 573,601 | 604,704 | 712,289 | 349,539 | 712,289 | 0 |
| 2130 2130 | POLICE SPECIAL SERVICES | 231,114 | 186,166 | 192,360 | 409,037 | 409,345 | 404,024 | 319,574 | 161,856 | 321,574 | 2,000 |
| 2140 2140 | POLICE FIELD SERVICE | 2,421,430 | 2,251,523 | 2,198,691 | 2,696,228 | 2,698,032 | 2,771,160 | 3,147,295 | 1,448,932 | 3,067,295 | (80,000) |
| 2160 2160 | ANIMAL CONTROL | 105,828 | 121,936 | 133,661 | 161,907 | 171,438 | 151,536 | 157,038 | 61,171 | 157,038 | 0 |
| 2161 2161 | ANIMAL CONTROL-RIVERBANK | 112,181 | 109,045 | 154,290 | 151,065 | 163,136 | 143,877 | 198,442 | 90,130 | 198,442 | 0 |
| 7216 2180 | CROSSING GUARDS | 19,722 | 12,423 | 15,795 | 11,823 | 13,999 | 12,527 | 15,163 | 7,577 | 15,163 | 0 |
| 2210 2210 | FIRE DEPARTMENT | 2,530,727 | 2,383,644 | 2,172,324 | 2,335,923 | 2,502,062 | 3,144,674 | 3,359,077 | 1,410,564 | 3,359,077 | 0 |
| 4120 4120 | GARAGE DEPARTMENT | 78,741 | 70,171 | 73,649 | 91,527 | 105,412 | 107,433 | 121,938 | 47,416 | 121,938 | 0 |
| 4140 4140 | STREET MAINTENANCE | 221,414 | 236,556 | 243,909 | 311,017 | 343,898 | 232,280 | 299,860 | 139,112 | 285,360 | (14,500) |
| 4141 4141 | STREET SWEEPING | 48,308 | 58,707 | 64,925 | 60,568 | 75,971 | 65,685 | 80,000 | 26,516 | 80,000 | 0 |
| 4142 4142 | STREET LIGHTS/TRAFFIC SIGNALS | 192,732 | 185,395 | 228,548 | 236,012 | 184,324 | 215,289 | 245,000 | 107,584 | 243,500 | (1,500) |
| 7210 7210 | PARK MAINTENANCE | 264,783 | 270,203 | 283,206 | 360,274 | 368,748 | 459,311 | 476,557 | 275,118 | 486,557 | 10,000 |
| 7213 7413 | FACILITY MAINTENANCE | 40,818 | 158 | 34,067 | 28,931 | 57,732 | 63,146 | 75,450 | 51,500 | 75,450 | 0 |
| | CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 18,116 | 175,000 | 40,000 | 20,000 | 40,000 | 0 |
| TOTAL EXPENDITURES | | 8,913,410 | 8,339,931 | 8,289,211 | 9,636,213 | 9,888,306 | 11,011,931 | 11,751,725 | 5,466,442 | 11,632,525 | (119,200) |
| REVENUES OVER (UNDER) EXPENDITURES | | (1,493,925) | (431,494) | 302,658 | (511,361) | (368,153) | (1,362,811) | (1,971,035) | (1,519,066) | (1,776,762) | 194,273 |
| TRANSFER IN | | 2,445,954 | 2,700,226 | 1,984,949 | 2,882,617 | 3,036,141 | 2,978,564 | 3,028,938 | 1,506,903 | 3,028,938 | 0 |
| TRANSFER OUT | | (1,324,194) | (1,266,519) | (1,538,067) | (1,670,491) | (1,948,964) | (1,623,998) | (968,456) | (412,522) | (884,256) | 84,200 |
| | NET | (372,165) | 1,002,213 | 749,540 | 700,765 | 719,024 | (8,245) | 89,447 | (424,685) | 367,920 | 278,473 |

**GENERAL FUND (110)**
**REVENUES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| PROPERTY TAXES | | | | | | | | | | | |
| 110-1910-310100 | PROPERTY TAX SECURED | 1,140,967 | 1,267,152 | 1,378,295 | 1,425,791 | 1,486,324 | 1,592,444 | 1,620,000 | 913,285 | 1,620,000 | 0 |
| 110-1910-310101 | REDEVELOPMENT PASS THRU | 145,591 | 127,394 | 183,802 | 118,372 | 193,197 | 236,255 | 200,000 | 0 | 240,000 | 40,000 |
| 110-1910-301010 | PROP TAX ADMIN SETTLEMENT | 0 | 135,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1910-310200 | PROPERTY TAX UNSECURED | 65,431 | 67,450 | 72,068 | 78,582 | 84,603 | 57,226 | 83,000 | 88,280 | 89,000 | 6,000 |
| 110-1910-310400 | SUPPLEMENTAL TAXES | 10,852 | 25,383 | 17,295 | 25,622 | 33,229 | 32,164 | 15,000 | 10,153 | 15,000 | 0 |
| 110-1910-310700 | HOMEOWNER'S PROPERTY TAX | 19,658 | 18,743 | 16,561 | 18,566 | 18,012 | 17,942 | 18,000 | 2,630 | 18,000 | 0 |
| 110-1910-310900 | FHA IN LIEU | 585 | 0 | 580 | 663 | 712 | 711 | 600 | 0 | 600 | 0 |
| 110-1910-310300 | PROP TAX - VLF IN LIEU | 1,158,052 | 1,186,660 | 1,331,941 | 1,423,385 | 1,488,292 | 1,585,253 | 1,616,700 | 0 | 1,678,356 | 61,656 |
| | | 2,541,136 | 2,828,181 | 3,000,542 | 3,090,981 | 3,304,369 | 3,521,995 | 3,553,300 | 1,014,348 | 3,660,956 | 107,656 |
| OTHER TAXES | | | | | | | | | | | |
| 110-1910-310300 | SALES & USE TAX | 2,053,331 | 2,097,612 | 2,376,102 | 2,717,621 | 3,343,842 | 3,439,805 | 3,400,000 | 1,892,485 | 3,400,000 | 0 |
| 110-1910-310301 | IN-LIEU SALES TAX | 674,526 | 758,897 | 715,003 | 636,597 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1910-320300 | HOTEL MOTEL TAX | 220,920 | 229,377 | 261,465 | 298,179 | 310,888 | 330,069 | 350,000 | 102,451 | 350,000 | 0 |
| 110-1910-320401 | GARBAGE FRANCHISE FEE | 364,686 | 390,148 | 394,454 | 397,050 | 408,949 | 430,707 | 480,000 | 182,907 | 430,000 | (50,000) |
| 110-1910-320404 | PG&E/MID FRANCHISE FEE | 276,865 | 304,157 | 348,821 | 324,273 | 332,484 | 326,892 | 332,000 | 0 | 332,000 | 0 |
| 110-1910-320405 | CABLE TV FRANCHISE FEE | 153,111 | 162,622 | 178,630 | 203,484 | 198,144 | 177,615 | 225,000 | 53,154 | 180,000 | (45,000) |
| 110-2110-320406 | TOW OPERATORS | 15,435 | 9,345 | 18,340 | 21,910 | 17,844 | 10,745 | 12,000 | 4,200 | 12,000 | 0 |
| 110-1310-320700 | BUSINESS LICENSE FEE | 181,694 | 183,924 | 195,210 | 167,740 | 140,808 | 148,854 | 150,000 | 29,114 | 150,000 | 0 |
| 110-1310-320800 | YARD SALES | 3,433 | 3,793 | 3,408 | 2,923 | 2,603 | 2,715 | 2,600 | 955 | 2,600 | 0 |
| 110-1910-320900 | PROPERTY TRANSFER TAX | 62,295 | 73,855 | 140,486 | 146,563 | 338,669 | 150,872 | 150,000 | 54,626 | 150,000 | 0 |
| | | 4,006,296 | 4,213,730 | 4,631,919 | 4,916,340 | 5,094,231 | 5,018,274 | 5,101,600 | 2,319,892 | 5,006,600 | (95,000) |
| LICENSES | | | | | | | | | | | |
| 110-2160-330100 | ANIMAL LICENSE | 28,203 | 26,444 | 30,152 | 27,850 | 28,882 | 28,020 | 25,000 | 13,592 | 25,000 | 0 |
| | | 28,203 | 26,444 | 30,152 | 27,850 | 28,882 | 28,020 | 25,000 | 13,592 | 25,000 | 0 |
| FINES, FORFEITURES & PENALTIES | | | | | | | | | | | |
| 110-2110-340100 | VEHICLE CODE AND COURT FINES | 90,028 | 81,421 | 91,805 | 107,638 | 98,486 | 59,640 | 60,000 | 14,559 | 60,000 | 0 |
| 110-1310-340300 | RETURNED CHECK CHARGE | 4,697 | 4,281 | 3,370 | 3,015 | 2,925 | 2,555 | 3,000 | 2,179 | 3,000 | 0 |
| 110-1310-340400 | PENALTIES | 141,486 | 156,734 | 163,193 | 167,795 | 169,723 | 190,945 | 185,000 | 93,170 | 185,000 | 0 |
| 110-2160-340701 | ANIMAL FINES | 9,759 | 7,828 | 6,932 | 6,834 | 8,323 | 11,554 | 10,000 | 3,840 | 10,000 | 0 |
| 110-2110-304080 | MUNICIPAL CITATIONS | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 245,983 | 250,264 | 265,300 | 285,282 | 279,457 | 264,694 | 258,000 | 113,748 | 258,000 | 0 |

**GENERAL FUND (110)**
**REVENUES**

| New Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| USES OF MONEY & PROPERTY | | | | | | | | | | | |
| 110-1910-351100 | INVESTMENT EARNINGS | 25,976 | 26,840 | 17,242 | 40,076 | 52,674 | 94,176 | 85,000 | 48,096 | 85,000 | 0 |
| 110-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (46,417) | 0 | 46,417 | 46,417 | 46,417 |
| 110-1910-350301 | CELL TOWER RENT | 18,000 | 24,776 | 25,519 | 26,285 | 27,074 | 27,833 | 30,000 | 13,885 | 30,000 | 0 |
| 110-1910-350307 | LAND LEASE ROBANN RANCH | 40,119 | 53,155 | 62,924 | 20,618 | 30,220 | 38,806 | 30,000 | 4,450 | 30,000 | 0 |
| 110-1110-350400 | RENT AND ADMIN CHARGE ENT | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | 33,000 | 33,000 | 15,000 | 33,000 | 0 |
| 110-1910-374120 | SALE OF SURPLUS PROPERTY | 5,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-7210-350304 | COMMUNITY PARK CONCESSION | 0 | 0 | 0 | 0 | 0 | 0 | 4,400 | 400 | 4,400 | 0 |
| | | 126,027 | 140,771 | 141,685 | 122,979 | 145,968 | 147,398 | 182,400 | 128,248 | 228,817 | 46,417 |
| INTERGOVERNMENTAL | | | | | | | | | | | |
| 110-1910-362100 | MOTOR VEHICLE IN LIEU | 9,008 | 0 | 8,787 | 8,785 | 10,012 | 11,955 | 0 | 0 | 0 | 0 |
| 110-4141-362300 | STATE STREET SWEEPING | 21,581 | 13,429 | 17,905 | 17,905 | 22,381 | 17,905 | 17,900 | 4,476 | 17,900 | 0 |
| 110-2110-363100 | SCHOOL SHARE POLICE OFFIC | 0 | 0 | 0 | 0 | 67,535 | 67,535 | 67,500 | 33,767 | 67,500 | 0 |
| 110-2180-363120 | SCHOOL SHARE CROSSING GUARDS | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 0 | 12,000 | 0 |
| 110-2110-362400 | POST REIMBURSEMENT | 19,527 | 16,256 | 6,367 | 5,257 | 2,398 | 13,122 | 5,000 | 11,580 | 15,000 | 10,000 |
| 110-2210-306142 | FEMA REIMBURSEMENT | 10,238 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-306143 | OES REIMBURSEMENT | 77,664 | 93,581 | 11,118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-362405 | OTHER REIMBURSEMENT | 13,516 | 11,487 | 5,049 | 17,743 | 8,004 | 8,615 | 3,000 | 9,009 | 9,000 | 6,000 |
| 110-2110-306335 | COUNTY DEA GRANT | 2,073 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-306143 | OES REIMBURSEMENT | 0 | 4,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-360344 | CELL PHONE AWARE (DD1323) | 2,861 | 2,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-306345 | BICYCLE HELMET GRANT (20846) | 461 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2120-363400 | NEWMAN DISPATCH SERVICES | 0 | 0 | 113,054 | 186,000 | 186,000 | 189,500 | 192,000 | 96,000 | 192,000 | 0 |
| 110-2161-363300 | RIVERBANK ANIMAL SERVICES | 172,067 | 150,006 | 163,073 | 165,784 | 182,723 | 155,373 | 196,440 | 108,457 | 196,440 | 0 |
| 110-1910-306480 | STATE MANDATED COST | 0 | 0 | 0 | 94,345 | 0 | 900 | 0 | 0 | 0 | 0 |
| | | 342,966 | 303,596 | 337,353 | 507,819 | 491,053 | 476,905 | 493,840 | 263,289 | 509,840 | 16,000 |

**GENERAL FUND (110)**
**REVENUES**

| New Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SERVICE REVENUES | | | | | | | | | | | |
| 110-2110-370501 | LIVESCAN REVENUES | 4,348 | 3,101 | 4,130 | 4,215 | 4,978 | 6,080 | 5,000 | 1,996 | 5,000 | 0 |
| 110-2110-370502 | FALSE ALARMS | 3,710 | 4,160 | 3,445 | 3,260 | 5,600 | 3,643 | 5,000 | 4,800 | 5,000 | 0 |
| 110-2110-370503 | VEHICLE RELEASE | 28,780 | 16,081 | 38,851 | 36,832 | 27,714 | 13,049 | 15,000 | 5,452 | 15,000 | 0 |
| 110-2110-370504 | POLICE REPORTS | 5,999 | 4,532 | 4,260 | 4,294 | 3,988 | 5,317 | 6,000 | 2,002 | 6,000 | 0 |
| 110-2110-370505 | POLICE MISC REVENUE | 5,245 | 4,220 | 6,388 | 2,808 | 2,196 | 6,442 | 6,000 | 4,877 | 6,000 | 0 |
| 110-2110-370507 | ADMIN PROCESSING FEE | 1,725 | 781 | 913 | 1,980 | 770 | 630 | 500 | 13 | 500 | 0 |
| 110-2110-370509 | GUN STORAGE/RELEASE FEE | 267 | 0 | 221 | 4,123 | 567 | 155 | 200 | 167 | 200 | 0 |
| 110-2110-370510 | BICYCLE LICENSES | 0 | 0 | 150 | 48 | 52 | 112 | 100 | 40 | 100 | 0 |
| 110-2160-376800 | ANIMAL SHELTER FEES | 17,553 | 11,355 | 10,675 | 9,986 | 9,647 | 6,729 | 6,000 | 3,841 | 6,000 | 0 |
| 110-1310-374100 | ASSMT DIST. ADMIN CHARGES | 0 | 52,240 | 52,000 | 51,712 | 51,725 | 52,000 | 52,000 | 26,000 | 52,000 | 0 |
| 110-7210-374100 | PARKS SERVICE CHARGES | 25,770 | 19,700 | 7,500 | 0 | 0 | 23,799 | 27,200 | 6,800 | 27,200 | 0 |
| 110-4140-372610 | SPECIAL PUBLIC WORKS SERV | 4,904 | 9,299 | 6,911 | 437 | 3,345 | 4,500 | 500 | 1,000 | 500 | 0 |
| 110-1310-372700 | DEVELOPMENT SERVICE CHARGE | 2,892 | 4,244 | 15,869 | 4,210 | 2,209 | 3,963 | 1,000 | 100 | 1,000 | 0 |
| 110-7210-350410 | MISC. PARK RENTAL | 2,520 | 3,500 | 1,935 | 1,940 | 3,960 | 4,169 | 3,000 | 450 | 3,000 | 0 |
| 110-1310-374110 | BUSINESS LICENSE PROCESSING | 0 | 0 | 12,342 | 33,125 | 31,833 | 29,637 | 31,000 | 5,188 | 31,000 | 0 |
| 110-1310-374120 | MISCELLANEOUS | 14,567 | 6,255 | 13,325 | 9,318 | 23,234 | 25,169 | 4,000 | 27,643 | 4,000 | 0 |
| 110-1130-374501 | NOTARY FEE | 335 | 55 | 70 | 10 | 10 | 0 | 50 | 0 | 50 | 0 |
| | STREET LIGHTS | 4,939 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1910-374500 | BLOCK PARTY/SPECIAL EVENT | 5,320 | 5,928 | 5,933 | 5,303 | 4,365 | 6,440 | 4,000 | 3,890 | 4,000 | 0 |
| | | 128,874 | 145,451 | 184,918 | 173,601 | 176,193 | 191,834 | 166,550 | 94,259 | 166,550 | 0 |
| | | 7,419,485 | 7,908,437 | 8,591,869 | 9,124,852 | 9,520,153 | 9,649,120 | 9,780,690 | 3,947,376 | 9,855,763 | 75,073 |
| INTERFUND TRANSFERS IN | | | | | | | | | | | |
| 110-1910-399115 | MEASURE Y | 1,500,000 | 1,901,804 | 1,261,729 | 2,188,202 | 1,702,900 | 2,194,322 | 1,984,078 | 1,030,000 | 1,984,078 | 0 |
| 110-2110-399203 | SUPPLEMENTAL LAW ENFORCEMENT | 50,000 | 50,000 | 50,000 | 50,000 | 49,995 | 49,992 | 50,000 | 24,996 | 50,000 | 0 |
| 110-2110-399205 | TRAFFIC SAFETY | 1,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-399214 | SAFETY SALES TAX (PROP 172) | 98,000 | 100,000 | 100,000 | 100,000 | 100,005 | 100,008 | 100,000 | 50,004 | 100,000 | 0 |
| 110-2110-399268 | ABANDONED VEHICLE ABATE | 9,674 | 4,282 | 6,587 | 7,782 | 6,883 | 7,611 | 10,000 | 1,973 | 10,000 | 0 |
| 110-2110-399292 | PUBLIC SAFETY CFD 2007-1 | 11,000 | 25,000 | 30,000 | 30,000 | 99,998 | 75,000 | 75,000 | 37,500 | 75,000 | 0 |
| 110-2110-399631 | DOWNTOWN PARKING | 7,000 | 7,000 | 7,000 | 7,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-399214 | SAFETY SALES TAX (PROP 172) | 42,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 30,000 | 60,000 | 0 |
| 110-2210-399291 | FIRE SERVICES CFD 2003-1 | 285,000 | 300,000 | 170,000 | 140,000 | 190,000 | 190,000 | 190,000 | 95,000 | 190,000 | 0 |
| 110-2210-399292 | PUBLIC SAFETY CFD 2007-1 | 11,000 | 25,000 | 30,000 | 30,000 | 99,998 | 75,000 | 75,000 | 37,500 | 75,000 | 0 |
| 110-1910-399535 | PERS LIABILITY FUND | 0 | 0 | 0 | 0 | 99,998 | 0 | 185,000 | 50,000 | 185,000 | 0 |
| | GENERAL FUND - Consolidated Fire Depos | 0 | 0 | 0 | 0 | 300,364 | 0 | 0 | 0 | 0 | 0 |
| | GAS TAX | 431,030 | 227,140 | 269,633 | 269,633 | 326,000 | 226,631 | 299,860 | 149,930 | 299,860 | 0 |
| | | 2,445,954 | 2,700,226 | 1,984,949 | 2,882,617 | 3,036,141 | 2,978,564 | 3,028,938 | 1,506,903 | 3,028,938 | 0 |
| TOTAL REVENUES | | 9,865,439 | 10,608,663 | 10,576,818 | 12,007,469 | 12,556,294 | 12,627,684 | 12,809,628 | 5,454,279 | 12,884,701 | 75,073 |

**GENERAL FUND (110)**

| **CITY COUNCIL** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1010-410005 | SALARIES - PART-TIME | 20,830 | 22,278 | 21,692 | 22,620 | 22,791 | 21,848 | 22,277 | 10,233 | 22,277 | 0 |
| 110-1010-414002 | HEALTH INSURANCE | 1,130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1010-414004 | WORKERS COMPENSATION INS | 631 | 490 | 805 | 972 | 893 | 918 | 936 | 447 | 936 | 0 |
| 110-1010-414004 | SOCIAL SECURITY/MEDICARE | 1,432 | 1,671 | 1,659 | 1,729 | 1,677 | 1,670 | 1,704 | 782 | 1,704 | 0 |
| * | SALARIES & BENEFITS | 24,023 | 24,439 | 24,156 | 25,321 | 25,361 | 24,436 | 24,917 | 11,462 | 24,917 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1010-416001 | TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1010-416004 | CONFERENCES | 555 | 315 | 2,190 | 579 | 620 | 2,104 | 2,550 | 4,228 | 4,300 | 1,750 |
| 110-1010-425011 | ADVERTISING | 0 | 753 | 0 | 145 | 707 | 0 | 400 | 0 | 0 | (400) |
| 110-1010-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1010-427001 | OFFICE SUPPLIES | 1,287 | 745 | 490 | 153 | 518 | 96 | 800 | 65 | 300 | (500) |
| 110-1010-427006 | GENERAL SUPPLIES | 339 | 405 | 326 | 6 | 204 | 125 | 500 | 318 | 500 | 0 |
| 110-1010-429000 | POSTAGE | 90 | 55 | 4 | 54 | 1 | 6 | 100 | 16 | 50 | (50) |
| * | OPERATIONS & MAINTENANCE | 2,271 | 2,273 | 3,010 | 947 | 2,050 | 2,331 | 4,350 | 4,627 | 5,150 | 800 |
| **TOTAL** | | 26,294 | 26,712 | 27,166 | 26,268 | 27,411 | 26,767 | 29,267 | 16,089 | 30,067 | 800 |

**GENERAL FUND (110)**

| **CITY MANAGER** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1110-410000 | SALARIES | 233,037 | 147,308 | 153,986 | 160,345 | 174,544 | 171,268 | 181,985 | 88,084 | 181,985 | 0 |
| 110-1110-410005 | SALARIES - PART-TIME | 391 | 0 | 11,796 | 8,226 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1110-414001 | RETIREMENT | 24,582 | 16,713 | 18,348 | 26,869 | 30,393 | 30,972 | 32,555 | 14,453 | 32,555 | 0 |
| 110-1110-414002 | HEALTH INSURANCE | 7,665 | 12,218 | 11,558 | 16,543 | 18,568 | 18,249 | 18,412 | 9,025 | 18,412 | 0 |
| 110-1110-414003 | WORKERS COMPENSATION INS | 5,210 | 2,751 | 6,431 | 6,395 | 7,391 | 7,685 | 7,643 | 3,573 | 7,643 | 0 |
| 110-1110-414004 | SOCIAL SECURITY/MEDICARE | 7,523 | 1,771 | 3,023 | 2,989 | 2,367 | 3,615 | 2,476 | 1,293 | 2,476 | 0 |
| 110-1110-414005 | LONG TERM DISABILITY INS. | 824 | 882 | 1,090 | 1,247 | 1,277 | 1,267 | 823 | 155 | 823 | 0 |
| 110-1110-414006 | STATE UNEMPLOYMENT | 946 | 421 | 1,252 | 525 | 521 | 521 | 521 | 0 | 521 | 0 |
| 110-1110-414007 | DEFERED COMPENSATION | 4,498 | 11,035 | 11,235 | 12,018 | 12,716 | 12,458 | 13,539 | 6,245 | 13,539 | 0 |
| 110-1110-414008 | LIFE INSURANCE | 692 | 655 | 655 | 665 | 645 | 644 | 655 | 315 | 655 | 0 |
| | | | | | 0 | | | | | | |
| * | SALARIES & BENEFITS | 285,368 | 193,754 | 219,374 | 235,822 | 248,422 | 246,679 | 258,609 | 123,143 | 258,609 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1110-416001 | TRAVEL | 3,336 | 268 | 757 | 2 | 230 | 1,048 | 2,000 | 513 | 2,000 | 0 |
| 110-1110-416002 | TRAINING | 77 | 642 | 550 | 292 | 50 | 1,175 | 1,700 | 1,723 | 1,750 | 50 |
| 110-1110-416005 | MEMBERSHIPS | 0 | 1,535 | 1,435 | 1,652 | 1,552 | 1,600 | 1,600 | 1,500 | 1,600 | 0 |
| 110-1110-425003 | CONTRACT SERVICES | 656 | 287 | 126 | 577 | 114 | 39 | 1,000 | 33 | 950 | (50) |
| 110-1110-425009 | TECHNOLOGY SUPPORT | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 0 |
| 110-1110-427001 | OFFICE SUPPLIES | 726 | 1,947 | 2,074 | 1,998 | 1,046 | 1,524 | 2,000 | 876 | 2,000 | 0 |
| 110-1110-429000 | POSTAGE | 32 | 165 | 116 | 180 | 50 | 45 | 175 | 12 | 175 | 0 |
| * | OPERATIONS & MAINTENANCE | 4,827 | 4,844 | 5,058 | 4,701 | 3,042 | 5,431 | 8,975 | 4,657 | 8,975 | 0 |
| **TOTAL** | | 290,195 | 198,598 | 224,432 | 240,523 | 251,464 | 252,110 | 267,584 | 127,800 | 267,584 | 0 |

**GENERAL FUND (110)**

| **HUMAN RESOURCES** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1120-410000 | SALARIES | 48,249 | 0 | 0 | 28,794 | 33,238 | 36,113 | 41,439 | 20,796 | 41,439 | 0 |
| 110-1120-414001 | RETIREMENT | 14,646 | 0 | 0 | 2,308 | 2,484 | 2,531 | 3,051 | 1,551 | 3,051 | 0 |
| 110-1120-414002 | HEALTH INSURANCE | 2,474 | 0 | 0 | 5,837 | 6,470 | 6,727 | 7,766 | 3,913 | 7,766 | 0 |
| 110-1120-414003 | WORKERS COMPENSATION INS | 1,143 | 0 | 0 | 1,360 | 1,245 | 1,564 | 1,740 | 874 | 1,740 | 0 |
| 110-1120-414004 | SOCIAL SECURITY/MEDICARE | 563 | 0 | 0 | 354 | 393 | 465 | 556 | 324 | 556 | 0 |
| 110-1120-414005 | LONG TERM DISABILITY INS. | 342 | 0 | 0 | 225 | 226 | 282 | 323 | 162 | 323 | 0 |
| 110-1120-414006 | STATE UNEMPLOYMENT | 252 | 0 | 0 | 434 | 217 | 434 | 217 | 0 | 217 | 0 |
| 110-1120-414008 | INSURANCE | 243 | 0 | 0 | 90 | 87 | 103 | 109 | 53 | 109 | 0 |
| * | SALARIES & BENEFITS | 67,912 | 0 | 0 | 39,402 | 44,360 | 48,219 | 55,201 | 27,673 | 55,201 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1120-416001 | TRAVEL | 0 | 0 | 0 | 0 | 682 | 394 | 650 | 155 | 650 | 0 |
| 110-1120-416002 | TRAINING | 0 | 0 | 0 | 0 | 1,181 | 428 | 1,840 | 748 | 1,840 | 0 |
| 110-1120-416005 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 503 | 363 | 884 | 269 | 884 | 0 |
| 110-1120-425011 | ADVERTISING | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1120-425003 | CONTRACT SERVICES | 24 | 22,815 | 26,504 | 14,516 | 2,927 | 2,954 | 1,500 | 0 | 1,500 | 0 |
| 110-1120-427001 | OFFICE SUPPLIES | 467 | 0 | 0 | 1,837 | 1,412 | 1,866 | 1,500 | 461 | 1,500 | 0 |
| 110-1120-429000 | POSTAGE | 69 | 0 | 0 | 0 | 58 | 35 | 100 | 17 | 100 | 0 |
| * | OPERATIONS & MAINTENANCE | 626 | 22,815 | 26,504 | 16,353 | 6,763 | 6,040 | 6,474 | 1,650 | 6,474 | 0 |
| **TOTAL** | | 68,538 | 22,815 | 26,504 | 55,755 | 51,123 | 54,259 | 61,675 | 29,323 | 61,675 | 0 |

**GENERAL FUND (110)**

| **CITY CLERK** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1130-410000 | SALARIES | 68,149 | 83,239 | 88,323 | 94,604 | 99,139 | 95,952 | 100,448 | 47,026 | 100,448 | 0 |
| 110-1130-410008 | RETIREE HEALTH INSURANCE | 12,000 | 12,000 | 12,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1130-410005 | SALARIES - PART-TIME | 2,300 | 2,400 | 2,115 | 2,345 | 2,455 | 2,354 | 2,400 | 1,154 | 2,400 | 0 |
| 110-1130-410013 | CONTRACT EMPL. SALARIES | 0 | 0 | 0 | 0 | 0 | 3,869 | 14,130 | 6,022 | 10,130 | (4,000) |
| 110-1130-414001 | RETIREMENT | 12,800 | 18,964 | 21,273 | 44,872 | 48,908 | 49,670 | 51,292 | 24,580 | 51,292 | 0 |
| 110-1130-414002 | HEALTH INSURANCE | 0 | 0 | 321 | 11,725 | 13,284 | 13,314 | 13,561 | 6,866 | 13,561 | 0 |
| 110-1130-414003 | WORKERS COMPENSATION INS | 2,419 | 1,892 | 3,406 | 3,697 | 3,977 | 4,136 | 4,320 | 2,024 | 4,320 | 0 |
| 110-1130-414004 | SOCIAL SECURITY/MEDICARE | 2,749 | 1,300 | 1,253 | 1,456 | 1,408 | 1,396 | 1,443 | 682 | 1,443 | 0 |
| 110-1130-414005 | LONG TERM DISABILITY INS. | 321 | 629 | 687 | 730 | 723 | 734 | 702 | 313 | 702 | 0 |
| 110-1130-414006 | STATE UNEMPLOYMENT | 323 | 434 | 434 | 434 | 434 | 434 | 434 | 0 | 434 | 0 |
| 110-1130-414008 | LIFE INSURANCE | 117 | 218 | 218 | 222 | 215 | 214 | 218 | 105 | 218 | 0 |
| * | SALARIES & BENEFITS | 101,178 | 121,076 | 130,030 | 160,085 | 170,543 | 172,073 | 188,948 | 88,772 | 184,948 | (4,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1130-416001 | TRAVEL | 349 | 282 | 607 | 76 | 793 | 40 | 800 | 0 | 800 | 0 |
| 110-1130-416002 | TRAINING | 525 | 215 | 550 | 250 | 475 | 495 | 1,000 | 625 | 1,000 | 0 |
| 110-1130-416005 | MEMBERSHIPS | 60 | 290 | 182 | 434 | 0 | 0 | 660 | 200 | 660 | 0 |
| 110-1130-425003 | CONTRACT SERVICES | 2,215 | 69 | 106 | 6,613 | 4,513 | 5,967 | 6,000 | 49 | 6,000 | 0 |
| 110-1130-425009 | TECHNOLOGY SUPPORT | 805 | 0 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 |
| 110-1130-425011 | ADVERTISING | 1,083 | 140 | 2,215 | 3,128 | 1,882 | 2,424 | 3,000 | 2,471 | 3,000 | 0 |
| 110-1130-425031 | ELECTION EXPENSE | 11,633 | 0 | 12,362 | 0 | 38 | 0 | 12,251 | 1,394 | 12,251 | 0 |
| 110-1130-427001 | OFFICE SUPPLIES | 2,622 | 4,291 | 4,494 | 5,066 | 1,599 | 6,205 | 3,500 | 881 | 2,500 | (1,000) |
| 110-1130-429000 | POSTAGE | 324 | 121 | 129 | 153 | 168 | 115 | 300 | 78 | 300 | 0 |
| * | OPERATIONS & MAINTENANCE | 19,616 | 5,408 | 20,645 | 15,720 | 9,468 | 15,246 | 27,661 | 5,698 | 26,661 | (1,000) |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-1130-441006 | COMPUTER & RELATED EQUIP | 900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1130-441007 | OFFICE FURNITURE | 0 | 0 | 2,963 | 3,165 | 3,739 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 900 | 0 | 2,963 | 3,165 | 3,739 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | | 121,694 | 126,484 | 153,638 | 178,970 | 183,750 | 187,319 | 216,609 | 94,470 | 211,609 | (5,000) |

**GENERAL FUND (110)**

| **FINANCE** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1310-410000 | SALARIES | 97,497 | 83,349 | 82,793 | 97,902 | 85,519 | 100,243 | 108,948 | 51,183 | 108,948 | 0 |
| 110-1310-410005 | SALARIES - PART-TIME | 4,147 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1310-414001 | RETIREMENT | 24,390 | 16,650 | 15,734 | 33,609 | 32,508 | 36,443 | 40,383 | 18,064 | 39,383 | (1,000) |
| 110-1310-414002 | HEALTH INSURANCE | 7,623 | 8,092 | 15,212 | 15,299 | 13,222 | 16,459 | 17,316 | 8,268 | 17,316 | 0 |
| 110-1310-414003 | WORKERS COMPENSATION INS | 2,575 | 1,366 | 3,385 | 4,365 | 3,427 | 4,312 | 4,576 | 2,082 | 4,576 | 0 |
| 110-1310-414004 | SOCIAL SECURITY/MEDICARE | 2,054 | 962 | 1,034 | 1,240 | 1,037 | 1,335 | 1,429 | 695 | 1,429 | 0 |
| 110-1310-414005 | LONG TERM DISABILITY INS. | 716 | 644 | 625 | 681 | 543 | 695 | 627 | 229 | 627 | 0 |
| 110-1310-414006 | STATE UNEMPLOYMENT | 1,076 | 321 | 412 | 477 | 451 | 465 | 477 | 0 | 477 | 0 |
| 110-1310-414007 | DEFERED COMPENSATION | 2,585 | 2,459 | 2,639 | 2,692 | 2,541 | 2,403 | 3,010 | 1,292 | 3,010 | 0 |
| 110-1310-414008 | LIFE INSURANCE | 513 | 418 | 411 | 420 | 343 | 402 | 427 | 194 | 427 | 0 |
| * | SALARIES & BENEFITS | 143,176 | 114,339 | 122,245 | 156,685 | 139,591 | 162,757 | 177,193 | 82,007 | 176,193 | (1,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1310-416002 | TRAINING | 0 | 0 | 0 | 831 | 187 | 0 | 1,000 | 44 | 500 | (500) |
| 110-1310-416005 | MEMBERSHIPS | 2 | 230 | 226 | 238 | 242 | 343 | 300 | 91 | 300 | 0 |
| 110-1310-425002 | AUDIT | 9,500 | 5,000 | 7,000 | 7,975 | 7,325 | 10,080 | 9,000 | 4,079 | 7,500 | (1,500) |
| 110-1310-425003 | CONTRACT SERVICES | 2,577 | 2,522 | 2,475 | 2,878 | 4,502 | 15,597 | 23,000 | 5,694 | 23,000 | 0 |
| 110-1310-425012 | SOFTWARE | 18,962 | 26,066 | 20,125 | 17,033 | 19,101 | 19,101 | 23,000 | 21,691 | 23,000 | 0 |
| 110-1310-425019 | BANK/CC SERVICE CHARGES | 3,500 | 766 | 397 | 609 | 3,057 | 2,541 | 1,500 | 2,215 | 3,500 | 2,000 |
| 110-1310-427001 | OFFICE SUPPLIES | 473 | 169 | 647 | 992 | 129 | 1,172 | 1,000 | 491 | 1,000 | 0 |
| 110-1310-427006 | GENERAL SUPPLIES | 2,289 | 65 | (210) | 834 | 3,053 | 2,666 | 1,000 | 407 | 1,000 | 0 |
| 110-1310-429000 | POSTAGE | 1,937 | 2,810 | 2,771 | 3,041 | 1,995 | 1,383 | 3,500 | 902 | 3,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 39,240 | 37,628 | 33,431 | 34,431 | 39,591 | 52,883 | 63,300 | 35,614 | 63,300 | 0 |
| **TOTAL** | | 182,416 | 151,967 | 155,676 | 191,116 | 179,182 | 215,640 | 240,493 | 117,621 | 239,493 | (1,000) |

**GENERAL FUND (110)**

| **CITY TREASURER** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1320-410005 | SALARIES - PART-TIME | 562 | 963 | 960 | 978 | 985 | 945 | 963 | 463 | 963 | 0 |
| 110-1320-414003 | WORKERS COMPENSATION INS | 12 | 21 | 36 | 42 | 39 | 40 | 40 | 20 | 40 | 0 |
| 110-1320-414004 | SOCIAL SECURITY/MEDICARE | 43 | 74 | 74 | 75 | 73 | 72 | 74 | 36 | 74 | 0 |
| * | SALARIES & BENEFITS | 617 | 1,058 | 1,070 | 1,095 | 1,097 | 1,057 | 1,077 | 519 | 1,077 | 0 |
| **TOTAL** | | 617 | 1,058 | 1,070 | 1,095 | 1,097 | 1,057 | 1,077 | 519 | 1,077 | 0 |

**GENERAL FUND (110)**

| **CITY ATTORNEY** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1610-410000 | SALARIES | 4,636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1610-414001 | RETIREMENT | 1,537 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1610-414003 | WORKERS COMPENSATION INS | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1610-414004 | SOCIAL SECURITY/MEDICARE | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1610-414006 | STATE UNEMPLOYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1610-414008 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | SALARIES & BENEFITS | 6,351 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1610-425003 | CONTRACT SERVICES | 108,211 | 138,440 | 112,522 | 116,103 | 164,505 | 68,916 | 145,000 | 37,534 | 115,000 | (30,000) |
| * | OPERATIONS & MAINTENANCE | 108,211 | 138,440 | 112,522 | 116,103 | 164,505 | 68,916 | 145,000 | 37,534 | 115,000 | (30,000) |
| **TOTAL** | | 114,562 | 138,440 | 112,522 | 116,103 | 164,505 | 68,916 | 145,000 | 37,534 | 115,000 | (30,000) |

**GENERAL FUND (110)**

| **GENERAL GOVERNMENT** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-1910-414001 | RETIREMENT | 87,811 | 88,381 | 88,959 | 93,048 | 94,710 | 96,403 | 98,681 | 49,063 | 98,681 | 0 |
| 110-1910-414002 | HEALTH INSURANCE | 27,347 | 14,506 | 13,906 | 0 | 0 | 0 | 0 | | 0 | 0 |
| * | SALARIES & BENEFITS | 115,158 | 102,887 | 102,865 | 93,048 | 94,710 | 96,403 | 98,681 | 49,063 | 98,681 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-1910-415000 | LIABILITY INSURANCE | 116,076 | 132,934 | 124,404 | 106,857 | 116,038 | 117,057 | 123,810 | 110,874 | 123,810 | 0 |
| 110-1910-416005 | MEMBERSHIPS | 24,571 | 26,853 | 26,151 | 26,264 | 29,602 | 38,557 | 39,500 | 29,461 | 39,500 | 0 |
| 110-1910-420001 | ELECTRIC | 20,221 | 19,673 | 19,463 | 23,051 | 23,641 | 41,345 | 20,000 | 26,022 | 32,000 | 12,000 |
| 110-1910-420002 | GAS | 4,615 | 3,534 | 916 | 753 | 1,815 | 4,836 | 4,000 | 1,059 | 4,000 | 0 |
| 110-1910-420003 | TELEPHONE | 13,132 | 7,062 | 7,030 | 7,059 | 6,091 | 2,910 | 7,500 | 1,126 | 7,500 | 0 |
| 110-1910-423000 | LEASES | 6,466 | 4,697 | 6,267 | 6,721 | 11,100 | 8,541 | 10,100 | 4,971 | 10,100 | 0 |
| 110-1910-425003 | CONTRACT SERVICES | 16,824 | 5,380 | 13,779 | 40,210 | 20,794 | 13,083 | 32,000 | 3,799 | 22,000 | (10,000) |
| 110-1910-480006 | TECHNOLOGY SUPPORT | 10,191 | 12,809 | 3,117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1910-480006 | SOFTWARE | 1,400 | 7,396 | 3,906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-1910-427001 | OFFICE SUPPLIES | 89 | 168 | 59 | 239 | 1,175 | 291 | 300 | 1,059 | 1,800 | 1,500 |
| 110-1910-427006 | GENERAL SUPPLIES | 4,364 | 4,949 | 7,677 | 7,515 | 5,415 | 4,388 | 6,200 | 900 | 4,700 | (1,500) |
| 110-1910-427022 | FUEL & OIL | 552 | 325 | 425 | 331 | 188 | 288 | 600 | 91 | 600 | 0 |
| 110-1910-429000 | POSTAGE | 2,246 | 2,826 | 3,145 | 2,757 | 1,156 | 227 | 3,500 | 283 | 1,500 | (2,000) |
| 110-1910-434000 | SAFETY PROGRAMS | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 1,471 | 2,000 | 0 |
| 110-1910-436001 | INSURANCE CLAIMS | 499 | 0 | 750 | 2,187 | 0 | 0 | 1,200 | 0 | 1,200 | 0 |
| * | OPERATIONS & MAINTENANCE | 221,246 | 228,606 | 217,089 | 223,944 | 217,015 | 231,523 | 250,710 | 181,116 | 250,710 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-1910-480006 | COMPUTER EQUIPMENT | 0 | 538 | 1,588 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OLD DUMP SITE REMEDIATION | 0 | 0 | 0 | 68,811 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 538 | 1,588 | 68,811 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 110-1910-480004 | RISK MANAGEMENT CHARGE | 63,512 | 63,512 | 63,512 | 63,512 | 63,512 | 63,512 | 63,512 | 31,756 | 63,512 | 0 |
| 110-1910-480005 | EMPLOYEE LIABILITY CHARGE | 19,848 | 19,848 | 19,848 | 19,848 | 19,848 | 19,848 | 19,848 | 9,924 | 19,848 | 0 |
| 110-1910-480006 | INFORMATION TECH CHARGE | 19,848 | 19,848 | 19,848 | 39,564 | 39,848 | 70,000 | 50,000 | 25,000 | 50,000 | 0 |
| 110-1910-480007 | VEHICLE REPLACEMENT CHARGE | 31,755 | 31,755 | 31,755 | 31,755 | 31,755 | 31,755 | 31,755 | 15,878 | 31,755 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 134,963 | 134,963 | 134,963 | 154,679 | 154,963 | 185,115 | 165,115 | 82,558 | 165,115 | 0 |
| **TOTAL** | | 471,367 | 466,994 | 456,505 | 540,482 | 466,688 | 513,041 | 514,506 | 312,737 | 514,506 | 0 |

**GENERAL FUND (110)**

| **POLICE - ADMINISTRATION** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2110-410000 | SALARIES | 273,615 | 267,208 | 262,183 | 250,078 | 267,791 | 233,718 | 294,635 | 116,204 | 279,635 | (15,000) |
| 110-2110-410008 | RETIREES (INS REIMB) | 27,322 | 12,000 | 11,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-410007 | OVERTIME SALARIES | 7,527 | 7,761 | 5,636 | 153 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2110-410005 | SALARIES - PART-TIME | 11,424 | 18,070 | 24,261 | 31,996 | 34,378 | 33,296 | 36,584 | 10,533 | 36,584 | 0 |
| 110-2110-414001 | RETIREMENT | 127,848 | 115,556 | 114,053 | 138,563 | 71,023 | 61,509 | 79,019 | 33,314 | 74,019 | (5,000) |
| 110-2110-414002 | HEALTH INSURANCE | 13,683 | 18,918 | 20,978 | 23,548 | 27,860 | 26,692 | 32,812 | 13,485 | 32,812 | 0 |
| 110-2110-414003 | WORKERS COMPENSATION INS | 26,568 | 27,742 | 31,293 | 30,980 | 29,905 | 28,184 | 34,946 | 12,940 | 34,946 | 0 |
| 110-2110-414004 | SOCIAL SECURITY/MEDICARE | 4,939 | 5,383 | 6,035 | 7,264 | 9,195 | 6,000 | 6,886 | 2,597 | 6,886 | 0 |
| 110-2110-414005 | LONG TERM DISABILITY INS. | 1,958 | 1,853 | 1,997 | 1,997 | 1,654 | 1,870 | 1,391 | 391 | 1,391 | 0 |
| 110-2110-414006 | STATE UNEMPLOYMENT | 2,000 | 1,930 | 2,122 | 2,616 | 2,334 | 1,751 | 2,170 | 147 | 2,170 | 0 |
| 110-2110-414007 | DEFERED COMPENSATION | 0 | 0 | 0 | 0 | 9,892 | 13,821 | 15,878 | 6,120 | 15,878 | 0 |
| 110-2110-414008 | LIFE INSURANCE | 725 | 887 | 952 | 956 | 578 | 887 | 955 | 435 | 955 | 0 |
| * | SALARIES & BENEFITS | 497,609 | 477,308 | 481,204 | 488,151 | 454,610 | 407,728 | 505,276 | 196,166 | 485,276 | (20,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2110-416002 | TRAINING | 12,796 | 15,890 | 10,938 | 15,664 | 19,059 | 12,168 | 12,000 | 10,275 | 12,000 | 0 |
| 110-2110-416003 | POST TRAINING | 21,614 | 7,812 | 14,992 | 13,930 | 25,074 | 30,690 | 38,000 | 26,407 | 38,000 | 0 |
| 110-2110-416005 | MEMBERSHIPS | 1,270 | 1,902 | 661 | 285 | 1,209 | 1,810 | 3,000 | 448 | 3,000 | 0 |
| 110-2110-420003 | TELEPHONE | 30,638 | 28,135 | 37,624 | 35,171 | 33,408 | 26,180 | 31,500 | 12,097 | 31,500 | 0 |
| 110-2110-420004 | CELL PHONES & PAGERS | 12,044 | 7,369 | 12,040 | 11,381 | 15,315 | 13,348 | 14,000 | 8,958 | 14,000 | 0 |
| 110-2110-423000 | LEASES | 5,054 | 5,283 | 7,079 | 7,842 | 9,900 | 9,889 | 10,000 | 4,018 | 10,000 | 0 |
| 110-2110-424003 | VEHICLES MAINTENANCE | 42,850 | 46,284 | 34,405 | 67,598 | 39,996 | 43,635 | 40,000 | 23,077 | 40,000 | 0 |
| 110-2110-424004 | RADIOS MAINTENANCE | 9,323 | 4,147 | 6,277 | 4,019 | 2,945 | 11,114 | 26,100 | 7,657 | 26,100 | 0 |
| 110-2110-425003 | CONTRACT SERVICES | 58,385 | 43,008 | 24,289 | 23,168 | 60,895 | 107,518 | 85,000 | 88,263 | 100,000 | 15,000 |
| 110-2110-425006 | RECUITMENT COSTS | 5,860 | 5,129 | 7,625 | 7,936 | 11,117 | 19,482 | 20,000 | 19,981 | 25,000 | 5,000 |
| 110-2110-425007 | TASK FORCE | 33,150 | 35,642 | 44,522 | 5,474 | 11,890 | 3,556 | 28,000 | 26,219 | 28,000 | 0 |
| 110-2110-425011 | ADVERTISING | 388 | 1,046 | 778 | 0 | 442 | 16 | 1,000 | 0 | 1,000 | 0 |
| 110-2110-425019 | BANK/CC SERVICE CHARGES | 0 | 0 | 511 | 607 | 459 | 465 | 600 | 739 | 600 | 0 |
| 110-2110-427001 | OFFICE SUPPLIES | 10,966 | 12,702 | 13,453 | 11,727 | 10,962 | 9,875 | 13,000 | 6,839 | 13,000 | 0 |
| 110-2110-427004 | GENERAL SUPPLIES | 20,943 | 26,588 | 20,703 | 32,126 | 38,033 | 28,443 | 28,500 | 17,969 | 28,500 | 0 |
| 110-2110-427022 | FUEL & OIL | 75,013 | 77,047 | 58,315 | 51,453 | 47,087 | 54,737 | 58,000 | 29,361 | 58,000 | 0 |
| 110-2110-427027 | C.A.P.S. PROGRAM EXPENSE | 3,959 | 2,082 | 1,281 | 4,796 | 4,733 | 5,015 | 5,000 | 0 | 5,000 | 0 |
| 110-2110-429000 | POSTAGE | 2,327 | 2,689 | 4,543 | 3,539 | 4,152 | 2,990 | 3,500 | 1,840 | 3,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 346,580 | 322,755 | 300,036 | 296,716 | 336,676 | 380,931 | 417,200 | 284,148 | 437,200 | 20,000 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-2110-441005 | MACHINERY AND EQUIPMENT | 5,475 | 17,493 | 24,573 | 20,449 | 15,075 | 16,458 | 0 | 0 | 0 | 0 |
| 110-2110-441006 | COMPUTER AND RELATED EQUI | 0 | 5,447 | 6,441 | 7,074 | 3,211 | 5,204 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 5,475 | 22,940 | 31,014 | 27,523 | 18,286 | 21,662 | 0 | 0 | 0 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 110-2110-441012 | EQUIPMENT REPLACEMENT PROGR | 0 | 0 | 0 | 0 | 0 | 250,000 | 23,500 | 12,093 | 23,500 | 0 |
| 110-2110-480003 | FACILITY MAINTENANCE CHARGE | 23,700 | 23,700 | 23,700 | 27,700 | 27,700 | 31,855 | 31,855 | 15,927 | 31,855 | 0 |
| 110-2110-480006 | INFORMATION TECH CHARGE | 34,025 | 36,783 | 48,224 | 40,000 | 40,000 | 50,000 | 50,000 | 25,000 | 50,000 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 57,725 | 60,483 | 71,924 | 67,700 | 67,700 | 331,855 | 105,355 | 53,020 | 105,355 | 0 |
| **TOTAL** | | 907,389 | 883,486 | 884,178 | 880,090 | 877,272 | 1,142,176 | 1,027,831 | 533,334 | 1,027,831 | 0 |

**GENERAL FUND (110)**

| Account # | **POLICE DISPATCH** Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2120-410000 | SALARIES | 274,871 | 264,087 | 271,119 | 319,664 | 338,091 | 380,591 | 386,120 | 177,325 | 366,120 | (20,000) |
| 110-2120-410005 | SALARIES - PART-TIME | 53,410 | 42,919 | 47,619 | 34,156 | 31,082 | 25,572 | 34,000 | 30,992 | 54,000 | 20,000 |
| 110-2120-410007 | OVERTIME SALARIES | 10,593 | 16,465 | 17,900 | 23,204 | 33,882 | 14,086 | 30,000 | 22,724 | 30,000 | 0 |
| 110-2120-410013 | CONTRACT EMPL. SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 69,000 | 28,250 | 69,000 | 0 |
| 110-2120-414001 | RETIREMENT | 53,330 | 43,247 | 33,833 | 54,484 | 56,410 | 62,256 | 65,308 | 31,651 | 65,308 | 0 |
| 110-2120-414002 | HEALTH INSURANCE | 45,948 | 51,690 | 56,681 | 87,673 | 83,937 | 90,745 | 95,611 | 41,501 | 95,611 | 0 |
| 110-2120-414003 | WORKERS COMPENSATION INS | 8,600 | 6,982 | 12,034 | 16,253 | 15,355 | 16,852 | 18,742 | 8,912 | 18,742 | 0 |
| 110-2120-414004 | SOCIAL SECURITY/MEDICARE | 8,066 | 6,508 | 5,811 | 7,925 | 8,126 | 7,389 | 6,741 | 5,551 | 6,741 | 0 |
| 110-2120-414005 | LONG TERM DISABILITY INS. | 1,365 | 1,385 | 1,541 | 1,775 | 1,580 | 1,749 | 2,029 | 676 | 2,029 | 0 |
| 110-2120-414006 | STATE UNEMPLOYMENT | 5,819 | 3,802 | 5,162 | 5,886 | 4,715 | 4,984 | 4,197 | 1,735 | 4,197 | 0 |
| 110-2120-414008 | LIFE INSURANCE | 538 | 365 | 395 | 479 | 423 | 480 | 541 | 222 | 541 | 0 |
| * | SALARIES & BENEFITS | 462,540 | 437,450 | 452,095 | 551,499 | 573,601 | 604,704 | 712,289 | 349,539 | 712,289 | 0 |
| **TOTAL** | | 462,540 | 437,450 | 452,095 | 551,499 | 573,601 | 604,704 | 712,289 | 349,539 | 712,289 | 0 |

**GENERAL FUND (110)**

| **POLICE - SPECIAL SERVICES** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2130-410000 | SALARIES | 135,106 | 106,336 | 109,004 | 210,008 | 209,775 | 214,893 | 145,936 | 72,995 | 145,936 | 0 |
| 110-2130-410007 | OVERTIME SALARIES | 7,852 | 1,342 | 1,793 | 12,773 | 14,029 | 11,321 | 13,000 | 8,648 | 13,000 | 0 |
| 110-2130-414001 | RETIREMENT | 52,418 | 36,204 | 37,098 | 107,826 | 108,761 | 107,545 | 104,754 | 45,606 | 99,754 | (5,000) |
| 110-2130-414002 | HEALTH INSURANCE | 15,852 | 25,565 | 24,478 | 37,795 | 38,296 | 32,608 | 26,794 | 13,574 | 26,794 | 0 |
| 110-2130-414003 | WORKERS COMPENSATION INS | 15,282 | 12,676 | 15,030 | 32,276 | 30,144 | 28,665 | 20,285 | 10,680 | 20,285 | 0 |
| 110-2130-414004 | SOCIAL SECURITY/MEDICARE | 2,025 | 1,407 | 1,507 | 2,898 | 2,889 | 3,108 | 1,844 | 1,063 | 1,844 | 0 |
| 110-2130-414005 | LONG TERM DISABILITY INS. | 527 | 468 | 480 | 655 | 581 | 527 | 468 | 215 | 468 | 0 |
| 110-2130-414006 | STATE UNEMPLOYMENT | 1,008 | 868 | 868 | 1,215 | 1,215 | 1,215 | 868 | 0 | 868 | 0 |
| 110-2130-414008 | LIFE INSURANCE | 144 | 125 | 120 | 177 | 163 | 147 | 125 | 60 | 125 | 0 |
| * | SALARIES & BENEFITS | 230,214 | 184,991 | 190,378 | 405,623 | 405,853 | 400,029 | 314,074 | 152,841 | 309,074 | (5,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2130-427023 | EVIDENCE COSTS | 411 | 866 | 1,872 | 3,377 | 2,988 | 1,983 | 3,000 | 8,154 | 10,000 | 7,000 |
| 110-2130-427024 | D.A.R.E. | 0 | 0 | 0 | 0 | 0 | 1,190 | 1,500 | 146 | 1,500 | 0 |
| 110-2130-427028 | INVESTIGATION EXPENSE | 489 | 309 | 110 | 37 | 504 | 822 | 1,000 | 715 | 1,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 900 | 1,175 | 1,982 | 3,414 | 3,492 | 3,995 | 5,500 | 9,015 | 12,500 | 7,000 |
| **TOTAL** | | 231,114 | 186,166 | 192,360 | 409,037 | 409,345 | 404,024 | 319,574 | 161,856 | 321,574 | 2,000 |

**GENERAL FUND (110)**

| **POLICE - FIELD SERVICES** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2140-410000 | SALARIES | 1,227,340 | 1,154,348 | 1,154,628 | 1,377,203 | 1,400,558 | 1,380,291 | 1,520,030 | 646,837 | 1,470,030 | (50,000) |
| 110-2140-410005 | SALARIES - PART-TIME | 85,668 | 74,300 | 64,782 | 54,908 | 55,078 | 63,044 | 67,522 | 44,349 | 67,522 | 0 |
| 110-2140-410007 | OVERTIME SALARIES | 104,044 | 197,918 | 159,038 | 175,881 | 181,069 | 163,233 | 180,000 | 182,729 | 260,000 | 80,000 |
| 110-2140-410008 | RETIREES (INS REIMB) | 12,439 | 18,784 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2140-414001 | RETIREMENT | 583,475 | 443,530 | 418,664 | 554,729 | 524,024 | 622,142 | 807,925 | 330,322 | 717,925 | (90,000) |
| 110-2140-414002 | HEALTH INSURANCE | 206,602 | 192,613 | 188,407 | 248,587 | 259,357 | 242,657 | 282,334 | 111,865 | 262,334 | (20,000) |
| 110-2140-414003 | WORKERS COMPENSATION INS | 154,331 | 122,902 | 167,869 | 231,079 | 218,356 | 233,404 | 220,670 | 111,477 | 220,670 | 0 |
| 110-2140-414004 | SOCIAL SECURITY/MEDICARE | 24,733 | 22,719 | 22,052 | 25,738 | 24,735 | 25,545 | 24,912 | 14,764 | 24,912 | 0 |
| 110-2140-414005 | LONG TERM DISABILITY INS. | 4,619 | 4,482 | 4,472 | 4,991 | 4,711 | 4,698 | 5,148 | 1,936 | 5,148 | 0 |
| 110-2140-414006 | STATE UNEMPLOYMENT | 11,128 | 9,704 | 9,907 | 11,038 | 10,442 | 10,175 | 10,850 | 954 | 10,850 | 0 |
| 110-2140-414008 | LIFE INSURANCE | 1,523 | 1,157 | 1,171 | 1,329 | 1,231 | 1,264 | 1,404 | 571 | 1,404 | 0 |
| * | SALARIES & BENEFITS | 2,415,902 | 2,242,457 | 2,190,990 | 2,685,483 | 2,679,561 | 2,746,453 | 3,120,795 | 1,445,804 | 3,040,795 | (80,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2140-427010 | RANGE SUPPLIES | 5,461 | 8,808 | 7,535 | 10,691 | 18,471 | 22,490 | 24,000 | 3,128 | 24,000 | 0 |
| 110-2140-427025 | BIKE PATROL COSTS | 67 | 258 | 166 | 54 | 0 | 2,217 | 2,500 | 0 | 2,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 5,528 | 9,066 | 7,701 | 10,745 | 18,471 | 24,707 | 26,500 | 3,128 | 26,500 | 0 |
| **TOTAL** | | 2,421,430 | 2,251,523 | 2,198,691 | 2,696,228 | 2,698,032 | 2,771,160 | 3,147,295 | 1,448,932 | 3,067,295 | (80,000) |

**GENERAL FUND (110)**

| **ANIMAL SERVICES** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2160-410000 | SALARIES | 31,177 | 25,773 | 51,812 | 54,511 | 58,772 | 66,202 | 54,622 | 23,657 | 54,622 | 0 |
| 110-2160-410005 | SALARIES - PART-TIME | 16,921 | 32,718 | 12,945 | 15,138 | 14,245 | 12,198 | 19,482 | 1,864 | 19,482 | 0 |
| 110-2160-410007 | OVERTIME SALARIES | 571 | 747 | 4,860 | 4,506 | 3,887 | 3,458 | 4,000 | 1,501 | 4,000 | 0 |
| 110-2160-414001 | RETIREMENT | 7,552 | 6,082 | 9,983 | 15,526 | 17,698 | 12,851 | 11,342 | 2,531 | 11,342 | 0 |
| 110-2160-414002 | EALTH INSURANCE | 12,959 | 8,830 | 11,086 | 11,592 | 12,214 | 11,780 | 11,040 | 4,801 | 11,040 | 0 |
| 110-2160-414003 | WORKERS COMPENSATION INS | 2,865 | 8,216 | 8,558 | 10,886 | 10,777 | 11,202 | 9,920 | 3,591 | 9,920 | 0 |
| 110-2160-414004 | SOCIAL SECURITY/MEDICARE | 1,754 | 2,624 | 949 | 1,090 | 1,452 | 1,337 | 1,467 | 471 | 1,467 | 0 |
| 110-2160-414005 | LONG TERM DISABILITY INS. | 254 | 98 | 249 | 246 | 242 | 224 | 234 | 88 | 234 | 0 |
| 110-2160-414006 | STATE UNEMPLOYMENT | 575 | 1,411 | 798 | 747 | 919 | 724 | 1,519 | 12 | 1,519 | 0 |
| 110-2160-414008 | LIFE INSURANCE | 82 | 19 | 66 | 66 | 64 | 65 | 62 | 25 | 62 | 0 |
| * | SALARIES & BENEFITS | 74,710 | 86,518 | 101,306 | 114,308 | 120,270 | 120,041 | 113,688 | 38,541 | 113,688 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2160-416002 | CONFERENCES | 0 | 0 | 0 | 0 | 1,152 | 0 | 2,800 | 0 | 2,200 | (600) |
| 110-2160-420001 | ELECTRIC | 11,795 | 8,842 | 9,126 | 12,278 | 12,836 | 428 | 12,000 | 3,537 | 12,000 | 0 |
| 110-2160-425003 | CONTRACT SERVICES | 7,194 | 9,892 | 9,096 | 13,404 | 21,951 | 12,099 | 11,850 | 10,525 | 11,850 | 0 |
| 110-2160-425019 | BANK/CC SERVICE CHARGES | 0 | 0 | 522 | 526 | 583 | 571 | 600 | 530 | 1,200 | 600 |
| 110-2160-427001 | OFFICE SUPPLIES | 1,075 | 296 | 1,063 | 948 | 593 | 1,317 | 1,200 | 92 | 1,200 | 0 |
| 110-2160-427006 | GENERAL SUPPLIES | 5,087 | 9,884 | 5,215 | 14,145 | 7,698 | 9,881 | 8,000 | 4,151 | 8,000 | 0 |
| 110-2160-427022 | FUEL & OIL | 2,467 | 3,004 | 3,497 | 2,298 | 2,355 | 2,799 | 2,500 | 1,595 | 2,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 27,618 | 31,918 | 28,519 | 43,599 | 47,168 | 27,095 | 38,950 | 20,430 | 38,950 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 110-2160-480003 | FACILITY MAINTENANCE CHARGE | 3,500 | 3,500 | 3,836 | 4,000 | 4,000 | 4,400 | 4,400 | 2,200 | 4,400 | 0 |
| **TOTAL** | | 105,828 | 121,936 | 133,661 | 161,907 | 171,438 | 151,536 | 157,038 | 61,171 | 157,038 | 0 |

**GENERAL FUND (110)**

| **ANIMAL SERVICES - RIVERBANK** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2161-410000 | SALARIES | 0 | 1,678 | 33,128 | 31,918 | 35,003 | 30,682 | 68,294 | 35,783 | 68,294 | 0 |
| 110-2161-410005 | SALARIES - PART-TIME | 70,823 | 65,508 | 51,147 | 49,671 | 50,212 | 44,445 | 19,482 | 14,067 | 19,482 | 0 |
| 110-2161-410007 | OVERTIME SALARIES | 987 | 368 | 2,907 | 2,551 | 3,532 | 4,116 | 4,000 | 1,407 | 4,000 | 0 |
| 110-2161-414001 | RETIREMENT | 8,410 | 3,657 | 13,125 | 22,204 | 24,547 | 22,306 | 20,007 | 7,286 | 20,007 | 0 |
| 110-2161-414002 | HEALTH INSURANCE | 0 | 0 | 5,448 | 6,004 | 6,843 | 6,198 | 15,780 | 8,449 | 15,780 | 0 |
| 110-2161-414003 | WORKERS COMPENSATION INS | 6,793 | 4,156 | 7,880 | 9,157 | 8,132 | 8,426 | 9,959 | 5,047 | 9,959 | 0 |
| 110-2161-414004 | SOCIAL SECURITY/MEDICARE | 3,790 | 1,712 | 2,732 | 1,085 | 1,355 | 1,170 | 1,613 | 1,459 | 1,613 | 0 |
| 110-2161-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 109 | 112 | 108 | 98 | 311 | 155 | 311 | 0 |
| 110-2161-414006 | STATE UNEMPLOYMENT | 1,274 | 1,267 | 856 | 890 | 1,107 | 1,083 | 1,228 | 616 | 1,228 | 0 |
| 110-2161-414008 | LIFE INSURANCE | 0 | 0 | 28 | 31 | 30 | 27 | 83 | 42 | 83 | 0 |
| * | SALARIES & BENEFITS | 92,077 | 78,346 | 117,360 | 123,623 | 130,869 | 118,551 | 140,757 | 74,311 | 140,757 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2110-416002 | TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 1,763 | 0 | 1,163 | (600) |
| 110-2161-424001 | BUILDINGS MAINTENANCE | 153 | 94 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 0 |
| 110-2161-425003 | CONTRACT SERVICES | 11,670 | 13,397 | 15,596 | 13,778 | 22,513 | 12,174 | 27,210 | 10,495 | 27,210 | 0 |
| 110-2161-425019 | BANK/CC SERVICE CHARGES | 0 | 0 | 522 | 526 | 583 | 573 | 600 | 530 | 1,200 | 600 |
| 110-2161-427001 | OFFICE SUPPLIES | 505 | 626 | 561 | 394 | 477 | 1,317 | 3,864 | 92 | 3,864 | 0 |
| 110-2161-427006 | GENERAL SUPPLIES | 2,446 | 11,244 | 13,346 | 10,230 | 2,432 | 8,512 | 15,948 | 2,888 | 15,948 | 0 |
| 110-2161-427022 | FUEL & OIL | 5,330 | 5,338 | 6,905 | 2,514 | 6,262 | 2,750 | 7,800 | 1,814 | 7,800 | 0 |
| * | OPERATIONS & MAINTENANCE | 20,104 | 30,699 | 36,930 | 27,442 | 32,267 | 25,326 | 57,685 | 15,819 | 57,685 | 0 |
| **TOTAL** | | 112,181 | 109,045 | 154,290 | 151,065 | 163,136 | 143,877 | 198,442 | 90,130 | 198,442 | 0 |

**GENERAL FUND (110)**

| **CROSSING GUARDS** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2180-410005 | PART TIME | 16,553 | 10,426 | 13,046 | 9,717 | 11,617 | 9,577 | 12,434 | 6,214 | 12,434 | 0 |
| 110-2180-414003 | WORKERS COMPENSATION INS | 877 | 553 | 942 | 760 | 813 | 776 | 1,007 | 503 | 1,007 | 0 |
| 110-2180-414004 | SOCIAL SECURITY/MEDICARE | 1,266 | 798 | 998 | 743 | 867 | 733 | 951 | 475 | 951 | 0 |
| 110-2180-414006 | STATE UNEMPLOYMENT | 1,026 | 646 | 809 | 603 | 702 | 594 | 771 | 385 | 771 | 0 |
| * | SALARIES & BENEFITS | 19,722 | 12,423 | 15,795 | 11,823 | 13,999 | 11,680 | 15,163 | 7,577 | 15,163 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2180-427006 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 847 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 847 | 0 | 0 | 0 | 0 |
| **TOTAL** | | 19,722 | 12,423 | 15,795 | 11,823 | 13,999 | 12,527 | 15,163 | 7,577 | 15,163 | 0 |

**GENERAL FUND (110)**

| **FIRE DEPARTMENT** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-2210-410000 | SALARIES | 1,122,702 | 1,085,557 | 194,927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-410000 | ADMINISTRATION | 131,480 | 162,952 | 25,857 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-410008 | RETIREES (INS REIMB) | 42,551 | 43,009 | 43,009 | 10,800 | 11,100 | 13,200 | 14,400 | 6,000 | 14,400 | 0 |
| 110-2210-410007 | OVERTIME SALARIES | 117,938 | 137,533 | 28,122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-410007 | OVERTIME - CAL FIRE | 77,664 | 46,347 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-414001 | RETIREMENT | 522,359 | 455,999 | 177,698 | 324,948 | 358,616 | 438,993 | 510,035 | 219,497 | 510,035 | 0 |
| 110-2210-414002 | HEALTH INSURANCE | 82,045 | 74,501 | 13,801 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-414003 | WORKERS COMPENSATION INS | 101,468 | 80,178 | 14,912 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-414004 | SOCIAL SECURITY/MEDICARE | 18,198 | 18,397 | 3,231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-414005 | LONG TERM DISABILITY INS. | 3,067 | 2,739 | 256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-414006 | STATE UNEMPLOYMENT | 7,482 | 5,637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-414008 | LIFE INSURANCE | 1,602 | 920 | 169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | SALARIES & BENEFITS | 2,228,556 | 2,113,769 | 501,982 | 335,748 | 369,716 | 452,193 | 524,435 | 225,497 | 524,435 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-2210-416002 | TRAINING | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-416004 | CONFERENCE | 603 | 500 | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-416005 | MEMBERSHIPS | 100 | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-420001 | ELECTRIC | 18,957 | 18,794 | 8,260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-420002 | GAS | 1,983 | 2,660 | 243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-420003 | TELEPHONE | 10,896 | 18,005 | 3,968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-420004 | CELL PHONES & PAGERS | 6,053 | 1,481 | (194) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-423000 | LEASES | 2,170 | 2,940 | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-424001 | BUILDINGS MAINTENANCE | 11,526 | 9,737 | 890 | 2,295 | 6,204 | 1,199 | 5,000 | 0 | 5,000 | 0 |
| 110-2210-424003 | VEHICLES MAINTENANCE | 54,180 | 35,448 | 4,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-425003 | CONTRACT SERVICES | 35,515 | 60,806 | 31,120 | 32,044 | 63,572 | 78,423 | 99,920 | 36,812 | 99,920 | 0 |
| 110-2210-425006 | RESERVE RECRUITMENT & RETAIN | 786 | 1,002 | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-425009 | TECHNOLOGY SUPPORT | 9,101 | 4,043 | 2,629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-425030 | FIRE SERVICES CONTRACT | 0 | 0 | 1,501,820 | 1,760,481 | 1,754,640 | 2,157,526 | 2,421,722 | 996,174 | 2,421,722 | 0 |
| 110-2210-427022 | FUEL & OIL | 27,834 | 21,750 | 6,422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-427001 | OFFICE SUPPLIES | 2,627 | 1,324 | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-427006 | GENERAL SUPPLIES | 10,571 | 21,563 | 1,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-2210-427009 | WEED ABATEMENT | 6,482 | 6,615 | 7,015 | 5,355 | 7,930 | 5,333 | 8,000 | 2,081 | 8,000 | 0 |
| 110-2210-429000 | POSTAGE | 147 | 567 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 199,531 | 207,235 | 1,570,342 | 1,800,175 | 1,832,346 | 2,242,481 | 2,534,642 | 1,035,067 | 2,534,642 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-2210-441012 | EQUIPMENT REPLACEMENT PROGR | 102,640 | 62,640 | 100,000 | 200,000 | 300,000 | 450,000 | 300,000 | 150,000 | 300,000 | 0 |
| * | CAPITAL OUTLAY | 102,640 | 62,640 | 100,000 | 200,000 | 300,000 | 450,000 | 300,000 | 150,000 | 300,000 | 0 |
| **TOTAL** | | 2,530,727 | 2,383,644 | 2,172,324 | 2,335,923 | 2,502,062 | 3,144,674 | 3,359,077 | 1,410,564 | 3,359,077 | 0 |

**GENERAL FUND (110)**

| **GARAGE** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-4120-410000 | SALARIES | 41,002 | 40,220 | 39,383 | 41,741 | 42,834 | 41,912 | 44,119 | 20,756 | 44,119 | 0 |
| 110-4120-410007 | OVERTIME SALARIES | 2,147 | 2,845 | 542 | 449 | 184 | 0 | 1,000 | 248 | 1,000 | 0 |
| 110-4120-414001 | RETIREMENT | 9,355 | 7,522 | 7,699 | 15,809 | 16,522 | 16,783 | 17,450 | 8,353 | 17,450 | 0 |
| 110-4120-414002 | HEALTH INSURANCE | 5,560 | 8,200 | 7,464 | 7,977 | 8,471 | 8,132 | 8,280 | 4,241 | 8,280 | 0 |
| 110-4120-414003 | WORKERS COMPENSATION INS | 5,517 | 5,625 | 5,727 | 7,061 | 6,281 | 6,605 | 6,264 | 2,983 | 6,264 | 0 |
| 110-4120-414004 | SOCIAL SECURITY/MEDICARE | 654 | 657 | 598 | 600 | 574 | 586 | 602 | 308 | 602 | 0 |
| 110-4120-414006 | STATE UNEMPLOYMENT | 378 | 326 | 276 | 326 | 326 | 326 | 326 | 0 | 326 | 0 |
| 110-4120-414008 | LIFE INSURANCE | 64 | 45 | 42 | 47 | 46 | 46 | 47 | 23 | 47 | 0 |
| * | SALARIES & BENEFITS | 64,677 | 65,440 | 61,731 | 74,010 | 75,238 | 74,390 | 78,088 | 36,912 | 78,088 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-4120-416002 | TRAINING | 0 | 27 | 181 | 396 | 103 | 0 | 500 | 0 | 500 | 0 |
| 110-4120-420004 | CELL PHONE | 823 | 776 | 1,045 | 824 | 977 | 1,007 | 1,000 | 449 | 1,000 | 0 |
| 110-4120-424001 | BUILDINGS MAINTENANCE | 0 | 0 | 0 | 0 | 2,196 | 10,017 | 6,000 | 735 | 6,000 | 0 |
| 110-4120-424002 | EQUIPMENT MAINTENANCE | 2,509 | 1,968 | 1,908 | 2,763 | 2,606 | 2,976 | 7,500 | 2,186 | 7,500 | 0 |
| 110-4120-425003 | CONTRACT SERVICES | 1,997 | 347 | 624 | 368 | 2,325 | 3,508 | 5,000 | 633 | 5,000 | 0 |
| 110-4120-425016 | UNIFORM/LAUNDRY SERVICE | 1,939 | 2,391 | 1,547 | 921 | 1,122 | 1,567 | 1,600 | 1,559 | 1,600 | 0 |
| 110-4120-427006 | GENERAL SUPPLIES | 3,640 | 3,154 | 1,562 | 3,455 | 3,768 | 4,727 | 4,000 | 388 | 4,000 | 0 |
| 110-4120-427022 | FUEL & OIL | 1,067 | 1,362 | 1,748 | 1,097 | 2,356 | 1,358 | 1,500 | 539 | 1,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 11,975 | 10,025 | 8,615 | 9,824 | 15,453 | 25,160 | 27,100 | 6,489 | 27,100 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-4120-441005 | MACHINERY AND EQUIPMENT | 3,094 | 3,094 | 3,554 | 6,367 | 9,530 | 7,883 | 13,500 | 4,015 | 13,500 | 0 |
| 110-4120-441006 | COMPUTER AND RELATED EQUIP | 0 | 0 | 0 | 1,326 | 5,191 | 0 | 3,250 | 0 | 3,250 | 0 |
| * | CAPITAL OUTLAY | 3,094 | 3,094 | 3,554 | 7,693 | 14,721 | 7,883 | 16,750 | 4,015 | 16,750 | 0 |
| TOTAL COST | | 79,746 | 78,559 | 73,900 | 91,527 | 105,412 | 107,433 | 121,938 | 47,416 | 121,938 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 110-4120-480003 | MAINTENANCE REIMBURSE | (1,005) | (8,388) | (251) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **TOTAL** | 78,741 | 70,171 | 73,649 | 91,527 | 105,412 | 107,433 | 121,938 | 47,416 | 121,938 | 0 |

**GENERAL FUND (110)**

| **STREET MAINTENANCE** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-4140-410000 | SALARIES | 85,907 | 93,488 | 94,329 | 137,416 | 129,376 | 51,917 | 36,890 | 16,812 | 36,890 | 0 |
| 110-4140-410005 | SALARIES - PART-TIME | 17,534 | 14,815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-4140-410007 | OVERTIME SALARIES | 1,940 | 2,012 | 1,793 | 733 | 7,335 | 2,501 | 5,000 | 298 | 5,000 | 0 |
| 110-4140-410013 | CONTRACT EMPL. SALARIES | 0 | 26,776 | 13,488 | 0 | 0 | 0 | 25,000 | 0 | 15,000 | (10,000) |
| 110-4140-414001 | RETIREMENT | 20,435 | 17,297 | 11,921 | 22,916 | 23,755 | 10,226 | 7,882 | 2,166 | 7,882 | 0 |
| 110-4140-414002 | HEALTH INSURANCE | 25,099 | 23,731 | 17,064 | 35,638 | 37,063 | 12,567 | 9,032 | 4,345 | 9,032 | 0 |
| 110-4140-414003 | WORKERS COMPENSATION INS | 13,769 | 14,893 | 14,450 | 24,160 | 20,471 | 8,490 | 14,359 | 2,371 | 8,359 | (6,000) |
| 110-4140-414004 | SOCIAL SECURITY/MEDICARE | 2,663 | 2,563 | 1,296 | 1,857 | 1,645 | 724 | 1,236 | 228 | 1,236 | 0 |
| 110-4140-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 104 | 174 | 25 | 37 | 35 | 15 | 35 | 0 |
| 110-4140-414006 | STATE UNEMPLOYMENT | 1,839 | 1,071 | 2,259 | 1,769 | 1,618 | 503 | 890 | 0 | 890 | 0 |
| 110-4140-414008 | LIFE INSURANCE | 179 | 113 | 162 | 233 | 183 | 62 | 136 | 22 | 136 | 0 |
| * | SALARIES & BENEFITS | 169,365 | 196,759 | 156,866 | 224,896 | 221,471 | 87,027 | 100,460 | 26,257 | 84,460 | (16,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-4140-416002 | TRAINING | 0 | 100 | 637 | 430 | 171 | 540 | 500 | 0 | 500 | 0 |
| 110-4140-416005 | MEMBERSHIPS | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-4140-424003 | VEHICLES MAINTENANCE | 10,749 | 2,940 | 10,992 | 6,994 | 7,569 | 10,047 | 6,000 | 6,858 | 7,500 | 1,500 |
| 110-4140-425003 | CONTRACT SERVICES | 2,037 | 2,949 | 7,473 | 10,617 | 24,447 | 38,644 | 2,500 | 8,954 | 5,500 | 3,000 |
| 110-4140-425016 | UNIFORM/LAUNDRY SERVICE | 1,586 | 2,419 | 1,762 | 2,165 | 2,344 | 2,021 | 2,400 | 1,397 | 2,400 | 0 |
| 110-4140-427006 | GENERAL SUPPLIES | 33,853 | 27,483 | 49,988 | 55,752 | 75,691 | 81,279 | 136,000 | 51,802 | 133,000 | (3,000) |
| 110-4140-427009 | WEED ABATEMENT | 0 | 0 | 4,918 | 5,355 | 6,981 | 7,000 | 7,000 | 3,442 | 7,000 | 0 |
| 110-4140-427022 | FUEL & OIL | 3,684 | 3,636 | 5,011 | 4,205 | 4,754 | 5,036 | 5,000 | 4,297 | 5,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 52,049 | 39,527 | 80,781 | 85,518 | 121,957 | 144,567 | 159,400 | 76,750 | 160,900 | 1,500 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-4140-441005 | MACHINERY AND EQUIPMENT | 0 | 270 | 6,262 | 603 | 470 | 686 | 40,000 | 36,105 | 40,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 270 | 6,262 | 603 | 470 | 686 | 40,000 | 36,105 | 40,000 | 0 |
| **TOTAL** | | 221,414 | 236,556 | 243,909 | 311,017 | 343,898 | 232,280 | 299,860 | 139,112 | 285,360 | (14,500) |

**GENERAL FUND (110)**

**STREET SWEEPING**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 110-4141-425003 | CONTRACT SERVICES | 48,308 | 58,707 | 64,925 | 60,568 | 75,971 | 65,685 | 80,000 | 26,516 | 80,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 48,308 | 58,707 | 64,925 | 60,568 | 75,971 | 65,685 | 80,000 | 26,516 | 80,000 | 0 |
| **TOTAL** | | 48,308 | 58,707 | 64,925 | 60,568 | 75,971 | 65,685 | 80,000 | 26,516 | 80,000 | 0 |

**GENERAL FUND (110)**

| **STREET LIGHTS/TRAFFIC SIGNALS** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-4142-416002 | TRAINING | 0 | 0 | 808 | 0 | 197 | 0 | 1,000 | 0 | 1,000 | 0 |
| 110-4142-420001 | ELECTRIC | 160,933 | 155,657 | 163,554 | 168,570 | 149,705 | 169,729 | 150,000 | 87,660 | 160,000 | 10,000 |
| 110-4142-424003 | VEHICLES MAINTENANCE | 849 | 821 | 1,263 | 1,818 | 0 | 0 | 2,000 | 0 | 500 | (1,500) |
| 110-4142-425003 | CONTRACT SERVICES | 24,313 | 19,230 | 28,361 | 24,265 | 16,628 | 21,898 | 38,000 | 12,615 | 38,000 | 0 |
| 110-4142-427006 | GENERAL SUPPLIES | 3,717 | 6,027 | 31,713 | 39,339 | 14,847 | 21,347 | 51,000 | 6,156 | 41,000 | (10,000) |
| 110-4142-427022 | FUEL & OIL | 2,920 | 3,660 | 2,849 | 2,020 | 2,947 | 2,315 | 3,000 | 1,153 | 3,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 192,732 | 185,395 | 228,548 | 236,012 | 184,324 | 215,289 | 245,000 | 107,584 | 243,500 | (1,500) |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-4142-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | | 192,732 | 185,395 | 228,548 | 236,012 | 184,324 | 215,289 | 245,000 | 107,584 | 243,500 | (1,500) |

**GENERAL FUND (110)**

**PARKS MAINTENANCE**
(Parks/Storm Basin Maintenance and LLMD Administratio

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-7210-410000 | SALARIES | 99,037 | 61,716 | 90,384 | 106,514 | 107,414 | 93,001 | 107,709 | 58,679 | 117,709 | 10,000 |
| 110-7210-410005 | SALARIES - PART-TIME | 36,945 | 33,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-7210-410007 | OVERTIME SALARIES | 117 | 277 | 48 | 786 | 383 | 7,646 | 5,000 | 3,564 | 5,000 | 0 |
| 110-7210-410013 | CONTRACT EMPL. SALARIES | 34,755 | 88,609 | 84,230 | 86,784 | 93,481 | 92,758 | 95,000 | 47,357 | 95,000 | 0 |
| 110-7210-414001 | RETIREMENT | 30,146 | 19,789 | 16,396 | 34,190 | 35,529 | 35,690 | 37,989 | 21,226 | 37,989 | 0 |
| 110-7210-414002 | HEALTH INSURANCE | 12,921 | 10,770 | 19,301 | 20,826 | 21,580 | 17,862 | 22,081 | 12,594 | 22,081 | 0 |
| 110-7210-414003 | WORKERS COMPENSATION INS | 16,194 | 11,810 | 13,592 | 17,700 | 15,693 | 15,503 | 15,294 | 8,413 | 15,294 | 0 |
| 110-7210-414004 | SOCIAL SECURITY/MEDICARE | 4,348 | 1,558 | 1,258 | 1,491 | 1,399 | 1,373 | 1,441 | 844 | 1,441 | 0 |
| 110-7210-414006 | STATE UNEMPLOYMENT | 2,337 | 912 | 1,302 | 839 | 843 | 1,608 | 868 | 110 | 868 | 0 |
| 110-7210-414008 | LIFE INSURANCE | 156 | 61 | 114 | 123 | 117 | 108 | 125 | 60 | 125 | 0 |
| * | SALARIES & BENEFITS | 236,956 | 228,909 | 226,625 | 269,253 | 276,439 | 265,549 | 285,507 | 152,847 | 295,507 | 10,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-7210-416002 | TRAINING | 60 | 150 | 964 | 385 | 533 | 0 | 1,500 | 1,407 | 1,500 | 0 |
| 110-7210-416005 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 205 | 0 | 945 | 258 | 945 | 0 |
| 110-7210-420001 | ELECTRIC | 15,030 | 15,141 | 15,236 | 13,814 | 14,708 | 19,786 | 20,000 | 13,786 | 20,000 | 0 |
| 110-7210-420004 | CELL PHONES & PAGERS | 589 | 1,244 | 1,204 | 1,481 | 1,797 | 1,745 | 3,000 | 1,353 | 3,000 | 0 |
| 110-7210-424003 | VEHICLES MAINTENANCE | 12,598 | 9,130 | 12,494 | 11,588 | 13,080 | 19,826 | 15,000 | 10,582 | 15,000 | 0 |
| 110-7210-425003 | CONTRACT SERVICES | 3,063 | 5,118 | 19,797 | 27,864 | 37,048 | 46,822 | 50,000 | 42,827 | 50,000 | 0 |
| 110-7210-425015 | LANDSCAPING | 6,000 | 4,500 | 7,500 | 6,000 | 3,000 | 6,915 | 15,000 | 1,644 | 15,000 | 0 |
| 110-7210-425016 | UNIFORM/LAUNDRY SERVICE | 1,969 | 3,421 | 2,185 | 2,155 | 2,436 | 5,768 | 5,000 | 1,602 | 5,000 | 0 |
| 110-7210-427006 | GENERAL SUPPLIES | 17,834 | 41,585 | 46,706 | 66,591 | 60,787 | 53,696 | 60,500 | 36,289 | 60,500 | 0 |
| 110-7210-427009 | WEED ABATEMENT | 0 | 0 | 5,355 | 6,615 | 9,597 | 10,000 | 15,500 | 3,418 | 15,500 | 0 |
| 110-7210-427022 | FUEL & OIL | 10,680 | 15,456 | 12,544 | 10,026 | 14,237 | 11,886 | 15,000 | 14,302 | 15,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 67,823 | 95,745 | 123,985 | 146,519 | 157,428 | 176,444 | 201,445 | 127,468 | 201,445 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 110-7210-499549 | PARKS CAPITAL RELACEMENT | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | 0 | 0 | 0 |
| 110-7210-441005 | MACHINERY AND EQUIPMENT | 0 | 1,549 | 1,211 | 13,164 | 3,496 | 18,933 | 0 | 0 | 0 | 0 |
| | TOTAL COSTS | 304,779 | 326,203 | 351,821 | 428,936 | 437,363 | 520,926 | 486,952 | 280,315 | 496,952 | 10,000 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 110-7210-480008 | LLMD REIMBURSEMENT | (39,996) | (56,000) | (68,615) | (68,662) | (68,615) | (61,615) | (10,395) | (5,197) | (10,395) | 0 |
| **TOTAL** | | 264,783 | 270,203 | 283,206 | 360,274 | 368,748 | 459,311 | 476,557 | 275,118 | 486,557 | 10,000 |

**GENERAL FUND (110)**

| **FACILITY MAINTENANCE** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 110-7413-410000 | SALARIES | 49,388 | 20,929 | 24,140 | 27,644 | 29,230 | 35,636 | 42,154 | 24,642 | 42,154 | 0 |
| 110-7413-410005 | PART TIME | 13,863 | 17,002 | 21,244 | 30,109 | 40,923 | 41,564 | 45,126 | 24,334 | 45,126 | 0 |
| 110-7413-410007 | OVERTIME SALARIES | 982 | 197 | 193 | 155 | 303 | 1,483 | 800 | 784 | 800 | 0 |
| 110-7413-414001 | RETIREMENT | 11,421 | 4,539 | 5,465 | 14,694 | 16,195 | 21,444 | 24,562 | 13,516 | 24,562 | 0 |
| 110-7413-414002 | HEALTH INSURANCE | 9,860 | 9,450 | 9,871 | 9,123 | 9,953 | 12,679 | 12,665 | 6,989 | 12,665 | 0 |
| 110-7413-414003 | WORKERS COMPENSATION INS | 3,928 | 2,401 | 3,599 | 4,744 | 5,499 | 7,019 | 7,070 | 4,030 | 7,070 | 0 |
| 110-7413-414004 | SOCIAL SECURITY/MEDICARE | 2,174 | 1,372 | 1,912 | 1,070 | 1,830 | 1,145 | 1,157 | 738 | 1,157 | 0 |
| 110-7413-414006 | STATE UNEMPLOYMENT | 1,492 | 1,036 | 1,088 | 1,023 | 1,220 | 1,248 | 1,115 | 55 | 1,115 | 0 |
| 110-7413-414008 | LIFE INSURANCE | 102 | 47 | 47 | 47 | 44 | 56 | 56 | 29 | 56 | 0 |
| * | SALARIES & BENEFITS | 93,210 | 56,973 | 67,559 | 88,609 | 105,197 | 122,274 | 134,705 | 75,117 | 134,705 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 110-7413-416002 | TRAINING | 0 | 0 | 0 | 0 | 720 | 693 | 1,000 | 182 | 1,000 | 0 |
| 110-7413-420004 | CELL PHONE | 0 | 0 | 169 | 958 | 849 | 1,285 | 1,000 | 884 | 1,000 | 0 |
| 110-7413-424001 | BUILDINGS MAINTENANCE | 4,623 | 1,906 | 11,963 | 6,379 | 9,635 | 8,488 | 10,000 | 9,607 | 10,000 | 0 |
| 110-7413-424002 | EQUIPMENT MAINTENANCE | 889 | 1,168 | 11,862 | 2,068 | 2,034 | 3,974 | 4,000 | 1,657 | 4,000 | 0 |
| 110-7413-424003 | VEHICLES MAINTENACE | 392 | 1,858 | 770 | 345 | 771 | 1,219 | 1,000 | 1,293 | 1,000 | 0 |
| 110-7413-425003 | CONTRACT SERVICES | 4,480 | 8,749 | 8,547 | 3,768 | 5,954 | 11,143 | 8,500 | 4,531 | 8,500 | 0 |
| 110-7413-425015 | LANDSCAPING | 0 | 0 | 0 | 0 | 6,980 | 1,144 | 4,000 | 0 | 4,000 | 0 |
| 110-7413-425016 | UNIFORM/LAUNDRY SERVICE | 977 | 633 | 761 | 1,572 | 123 | 0 | 1,400 | 528 | 1,400 | 0 |
| 110-7413-427002 | JANITORIAL SUPPLIES | 3,004 | 3,839 | 5,084 | 3,412 | 4,144 | 3,246 | 5,400 | 3,318 | 5,400 | 0 |
| 110-7413-427006 | GENERAL SUPPLIES | 3,787 | 1,560 | 2,397 | 6,067 | 5,425 | 3,852 | 5,000 | 4,941 | 5,000 | 0 |
| 110-7413-427022 | FUEL & OIL | 2,506 | 872 | 855 | 303 | 0 | 423 | 1,500 | 469 | 1,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 20,658 | 20,585 | 42,408 | 24,872 | 36,635 | 35,467 | 42,800 | 27,410 | 42,800 | 0 |
| TOTAL COSTS | | 113,868 | 77,558 | 109,967 | 113,481 | 141,832 | 157,741 | 177,505 | 102,527 | 177,505 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 110-7413-480003 | FACILITY MAINTENANCE REIMBUR | (73,050) | (77,400) | (75,900) | (84,550) | (84,100) | (94,595) | (102,055) | (51,027) | (102,055) | 0 |
| **TOTAL** | | 40,818 | 158 | 34,067 | 28,931 | 57,732 | 63,146 | 75,450 | 51,500 | 75,450 | 0 |

**GENERAL FUND (110)**

**CAPITAL PROJECTS**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 110-7219-442001 | | | | | | | | | | | |
| CP1722 | WOOD PARK TREE REPLACEMENT | 0 | 0 | 0 | 0 | 8,620 | 0 | 0 | 0 | 0 | 0 |
| CP1723 | BRENNAN PARK BASKETBALL REH | 0 | 0 | 0 | 0 | 9,496 | 0 | 0 | 0 | 0 | 0 |
| CP1810 | GILBERT TENNIS COURTS REHAB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-7219-499549 | PARKS CAPITAL RELACEMENT | 0 | 0 | 0 | 0 | 0 | 175,000 | 40,000 | 20,000 | 40,000 | 0 |
| | | 0 | 0 | 0 | 0 | 18,116 | 175,000 | 40,000 | 20,000 | 40,000 | 0 |

**GENERAL FUND (110)**

| **INTERFUND TRANSFERS OUT** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | CONSOLIDATED FIRE DEPOSIT | 0 | 0 | 300,364 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 110-9999-499117 | FACILITIES | 108,630 | 47,708 | 78,509 | 139,943 | 113,573 | 85,865 | 117,524 | 60,512 | 117,524 | 0 |
| 110-9999-499118 | RECREATION | 238,625 | 108,657 | 123,306 | 178,647 | 187,782 | 186,706 | 151,064 | 77,076 | 151,064 | 0 |
| 110-9999-499119 | ENGINEERING/PW ADMIN | 197,429 | 89,193 | 107,382 | 136,901 | 147,614 | 101,427 | 149,868 | 74,934 | 65,668 | (84,200) |
| 110-9999-499120 | DEVELOPMENT SERVICES | 404,365 | 55,508 | 28,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-9999-499245 | MUSEUM FUND | 0 | 65,453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110-9999-499520 | EMPLOYEE LIABILITY FUND (OPEB | 0 | 400,000 | 400,000 | 400,000 | 300,000 | 300,000 | 50,000 | 25,000 | 50,000 | 0 |
| 110-9999-499535 | PERS LIABILITY FUND | 0 | 500,000 | 500,000 | 500,000 | 499,995 | 500,000 | 350,000 | 175,000 | 350,000 | 0 |
| 110-9999-499540 | FACILITY MAINTENANCE FUND | 0 | 0 | 0 | 250,000 | 700,000 | 450,000 | 150,000 | 0 | 150,000 | 0 |
| 110-9999-499745 | POLICE RANGE TRUST FUND | 0 | 0 | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL** | | 1,324,194 | 1,266,519 | 1,538,067 | 1,670,491 | 1,948,964 | 1,623,998 | 968,456 | 412,522 | 884,256 | (84,200) |
| | | 10,237,604 | 9,606,450 | 9,827,278 | 11,306,704 | 11,837,270 | 12,635,929 | 12,720,181 | 5,878,964 | 12,516,781 | (203,400) |

**CANNABIS FUND(114)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 114-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114-1910-374200 | CANNABIS REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 360,000 | 95,000 | 360,000 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 0 | 360,000 | 95,000 | 360,000 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 114-2110-410000 | SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,370 | 29,370 |
| 114-2110-414001 | RETIREMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,262 | 2,262 |
| 114-2110-414002 | HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 3,000 |
| 114-2110-414003 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,080 | 4,080 |
| 114-2110-414004 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 426 | 426 |
| 114-2110-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228 | 228 |
| 114-2110-414006 | STATE UNEMPLOYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 260 | 260 |
| 114-2110-414007 | DEFERED COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114-2110-414008 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 150 |
| * | SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,776 | 39,776 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 115-1910-499110 | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,776 | 39,776 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 360,000 | 95,000 | 320,224 | (39,776) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 0 | 360,000 | 95,000 | 320,224 | |

**MEASURE Y FUND(115)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 115-1910-320100 | SALES & USE TAX | 1,548,716 | 1,587,937 | 1,712,949 | 1,749,342 | 1,846,006 | 1,931,769 | 1,950,000 | 1,030,552 | 1,950,000 | 0 |
| 115-1910-351100 | INVESTMENT EARNINGS | 0 | 38 | 191 | 1,144 | 192 | 1,747 | 1,200 | 48 | 1,200 | 0 |
| TOTAL REVENUES | | 1,548,716 | 1,587,975 | 1,713,140 | 1,750,486 | 1,846,198 | 1,933,516 | 1,951,200 | 1,030,600 | 1,951,200 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| 115-1910-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 115-1910-499110 | TRANSFERS OUT | 1,500,000 | 1,901,804 | 1,261,729 | 2,188,202 | 1,702,900 | 2,194,322 | 1,984,078 | 1,030,000 | 1,984,078 | 0 |
| | | 1,500,000 | 1,901,804 | 1,261,729 | 2,188,202 | 1,702,900 | 2,194,322 | 1,984,078 | 1,030,000 | 1,984,078 | 0 |
| TOTAL EXPENDITURES | | 1,500,000 | 1,901,804 | 1,261,729 | 2,188,202 | 1,702,900 | 2,194,322 | 1,984,078 | 1,030,000 | 1,984,078 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 48,716 | (313,829) | 451,411 | (437,716) | 143,298 | (260,806) | (32,878) | 600 | (32,878) | 0 |
| FUND BALANCE - BEGINNING | | 401,804 | 450,520 | 136,691 | 588,102 | 150,386 | 293,684 | 32,878 | 32,878 | 32,878 | |
| FUND BALANCE - ENDING | | 450,520 | 136,691 | 588,102 | 150,386 | 293,684 | 32,878 | 0 | 33,478 | 0 | |

**FACILITIES FUND (117)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget |
|---|---|---|---|---|---|---|---|---|---|
| 117-7430 SWIMMING POOL | (33,797) | (7,899) | (27,950) | (72,051) | (59,260) | (45,977) | (63,225) | (16,511) | (54,725) |
| 117-7440 SENIOR CENTER OPERATIONS | (18,261) | (22,479) | (18,258) | (27,401) | (29,096) | (29,466) | (32,441) | (32,086) | (38,441) |
| 117-7460 COMMUNITY CENTER | (33,143) | (21,476) | (34,491) | (39,458) | (23,882) | 1,028 | (14,358) | (22,062) | (13,358) |
| 117-7470 ANNEX/YOUTH BUILDING/CHURCH | 4,368 | 4,146 | 2,190 | (1,033) | (1,335) | (11,450) | (11,000) | (4,019) | (11,000) |
| NET | (80,833) | (47,708) | (78,509) | (139,943) | (113,573) | (85,865) | (121,024) | (74,678) | (117,524) |
| GENERAL FUND SUBSIDY | 97,691 | 47,708 | 78,509 | 139,943 | 113,573 | 85,865 | 121,024 | 60,512 | 117,524 |
| NET | 16,858 | 0 | 0 | 0 | 0 | 0 | 0 | (14,166) | 0 |
| FUND BALANCE - BEGINNING | (16,858) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE - ENDING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14,166) | 0 |

**FACILITIES (117)**

| **SWIMMING POOL (7430)** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Proposed Mid Year Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| 117-7430-350420 | POOL RENTAL | 517 | 1,361 | 800 | 4,850 | 1,703 | 1,253 | 1,000 | 0 | 1,000 | 0 |
| | OID | 27,394 | 49,367 | 56,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUES** | | 27,911 | 50,728 | 56,805 | 4,850 | 1,703 | 1,253 | 1,000 | 0 | 1,000 | 0 |
| **EXPENDITURES** | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 117-7430-420001 | ELECTRIC | 18,493 | 19,446 | 20,637 | 22,678 | 23,855 | 19,789 | 24,000 | 8,963 | 24,000 | 0 |
| 117-7430-420002 | GAS | 1,739 | 1,763 | 4,234 | 4,285 | 1,870 | 4,289 | 5,000 | 1,920 | 5,000 | 0 |
| 117-7430-424001 | BUILDINGS MAINTENANCE | 664 | 148 | 5,106 | 4,410 | 137 | 817 | 3,000 | 0 | 2,000 | (1,000) |
| 117-7430-424002 | EQUIPMENT MAINTENANCE | 0 | 0 | 8,866 | 2,024 | 1,553 | 1,687 | 5,000 | 26 | 2,000 | (3,000) |
| 117-7430-425003 | CONTRACT SERVICES | 8,151 | 6,966 | 7,982 | 9,525 | 11,064 | 5,371 | 6,000 | 652 | 4,000 | (2,000) |
| 117-7430-427002 | JANITORIAL | 0 | 536 | 1,000 | 479 | 15 | 31 | 500 | 0 | 500 | 0 |
| 117-7430-427006 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 1,671 | 1,000 | 0 | 1,000 | 0 |
| 117-7430-427007 | POOL SUPPLIES | 30,878 | 27,079 | 33,497 | 31,425 | 19,158 | 8,900 | 15,000 | 3,589 | 12,500 | (2,500) |
| * | OPERATIONS & MAINTENANCE | 59,925 | 55,938 | 81,322 | 74,826 | 57,652 | 42,555 | 59,500 | 15,150 | 51,000 | (8,500) |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 117-7430-441005 | MACHINERY AND EQUIPMENT | 533 | 764 | 1,508 | 0 | 1,236 | 1,950 | 2,000 | 0 | 2,000 | 0 |
| * | CAPITAL OUTLAY | 533 | 764 | 1,508 | 0 | 1,236 | 1,950 | 2,000 | 0 | 2,000 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 117-7430-480001 | FACILITY USE CHARGE | (5,625) | (5,625) | (5,625) | (5,625) | (5,625) | (5,625) | (5,625) | (2,813) | (5,625) | 0 |
| 117-7430-480002 | ADMINISTRATIVE CHARGE | 4,875 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 600 | 1,200 | 0 |
| 117-7430-480003 | FACILITY MAINTENANCE CHARGE | 2,000 | 5,986 | 6,350 | 6,500 | 6,500 | 7,150 | 7,150 | 3,574 | 7,150 | 0 |
| 117-7430-480004 | RISK MANAGEMENT CHARGE | 0 | 364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * INTER DEPARTMENTAL CHARGE | | 1,250 | 1,925 | 1,925 | 2,075 | 2,075 | 2,725 | 2,725 | 1,361 | 2,725 | 0 |
| **TOTAL EXPENDITURES** | | 61,708 | 58,627 | 84,755 | 76,901 | 60,963 | 47,230 | 64,225 | 16,511 | 55,725 | (8,500) |
| **REVENUES OVER (UNDER) EXPENDITURES** | | (33,797) | (7,899) | (27,950) | (72,051) | (59,260) | (45,977) | (63,225) | (16,511) | (54,725) | 8,500 |

**FACILITIES (117)**

**SENIOR CENTER OPERATIONS (7440)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Proposed Mid Year Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| 117-7440-350306 | SENIOR CENTER RENT INCOME | 9,796 | 10,364 | 11,710 | 12,640 | 7,693 | 10,863 | 10,000 | 8,075 | 10,000 | 0 |
| **TOTAL REVENUES** | | 9,796 | 10,364 | 11,710 | 12,640 | 7,693 | 10,863 | 10,000 | 8,075 | 10,000 | 0 |
| **EXPENDITURES** | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 117-7440-410005 | PART-TIME SALARIES | 281 | 1,257 | 3,001 | 4,187 | 6,729 | 7,083 | 2,687 | 2,829 | 4,687 | 2,000 |
| 117-7440-414001 | RETIREMENT | 0 | 0 | 0 | 0 | 0 | 210 | 100 | 199 | 100 | 0 |
| 117-7440-414003 | WORKERS COMPENSATION INS | 15 | 61 | 177 | 469 | 465 | 574 | 218 | 234 | 218 | 0 |
| 117-7440-414004 | SOCIAL SECURITY/MEDICARE | 21 | 88 | 230 | 490 | 467 | 347 | 117 | 48 | 117 | 0 |
| 117-7440-414006 | STATE UNEMPLOYMENT | 13 | 71 | 171 | 300 | 359 | 257 | 99 | 10 | 99 | 0 |
| * | SALARIES & BENEFITS | 330 | 1,477 | 3,579 | 5,446 | 8,020 | 8,471 | 3,221 | 3,320 | 5,221 | 2,000 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 117-7440-420001 | ELECTRIC | 14,639 | 13,980 | 13,310 | 19,313 | 17,513 | 16,551 | 18,000 | 9,622 | 18,000 | 0 |
| 117-7440-424001 | BUILDINGS | 2,686 | 1,574 | 1,567 | 2,064 | 835 | 410 | 1,000 | 0 | 1,000 | 0 |
| 117-7440-424002 | EQUIPMENT | 1,189 | 2,481 | 1,173 | 5,307 | 1,483 | 6,563 | 5,000 | 8,059 | 9,000 | 4,000 |
| 117-7440-425003 | CONTRACT SERVICES | 7,240 | 5,189 | 6,747 | 2,918 | 2,276 | 4,357 | 4,000 | 809 | 4,000 | 0 |
| 117-7440-425015 | LANDSCAPING | 4,548 | 4,328 | 3,939 | 6,101 | 6,550 | 3,950 | 9,000 | 7,500 | 9,000 | 0 |
| 117-7440-427002 | JANITORIAL SUPPLIES | 2,355 | 2,888 | 2,774 | 2,520 | 3,538 | 3,230 | 4,000 | 2,938 | 4,000 | 0 |
| 117-7440-427004 | GENERAL SUPPLIES | 0 | 0 | 809 | 563 | 699 | 577 | 1,000 | 264 | 1,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 32,657 | 30,440 | 30,319 | 38,786 | 32,894 | 35,638 | 42,000 | 29,192 | 46,000 | 4,000 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 117-7440-441004 | IMPROVEMENTS TO BUILDINGS | 0 | 5,856 | 1,000 | 739 | 805 | 0 | 1,000 | 0 | 1,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 5,856 | 1,000 | 739 | 805 | 0 | 1,000 | 0 | 1,000 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 117-7440-480001 | FACILITY USE CHARGE | (19,080) | (19,080) | (19,080) | (19,080) | (19,080) | (19,080) | (19,080) | 0 | (19,080) | 0 |
| 117-7440-480002 | ADMINISTRATIVE CHARGE | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 | 0 | 4,650 | 0 |
| 117-7440-480003 | INFORMATION TECH CHARGE | 0 | 0 | 0 | 0 | 0 | 200 | 200 | 100 | 200 | 0 |
| 117-7440-480006 | FACILITY MAINTENANCE CHARGE | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 10,450 | 10,450 | 7,549 | 10,450 | 0 |
| * | INTER DEPARTMENTAL CHARGE | (4,930) | (4,930) | (4,930) | (4,930) | (4,930) | (3,780) | (3,780) | 7,649 | (3,780) | 0 |
| **TOTAL EXPENDITURES** | | 28,057 | 32,843 | 29,968 | 40,041 | 36,789 | 40,329 | 42,441 | 40,161 | 48,441 | 6,000 |
| **REVENUES OVER (UNDER) EXPENDITURES** | | (18,261) | (22,479) | (18,258) | (27,401) | (29,096) | (29,466) | (32,441) | (32,086) | (38,441) | (6,000) |

**FACILITIES (117)**

**COMMUNITY CENTER (7460)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Proposed Mid Year Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| 117-7460-350305 | COMMUNITY CENTER RENT | 83,336 | 81,576 | 75,124 | 86,526 | 87,530 | 115,837 | 85,000 | 41,660 | 95,000 | 10,000 |
| **TOTAL REVENUES** | | 83,336 | 81,576 | 75,124 | 86,526 | 87,530 | 115,837 | 85,000 | 41,660 | 95,000 | 10,000 |
| **EXPENDITURES** | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 117-7460-410000 | SALARIES | 19,006 | 11,738 | 7,266 | 7,159 | 9,659 | 8,321 | 4,684 | 1,244 | 4,684 | 0 |
| 117-7460-410005 | PART-TIME SALARIES | 6,477 | 9,558 | 14,092 | 22,660 | 12,774 | 14,247 | 22,980 | 10,372 | 22,980 | 0 |
| 117-7460-410007 | OVERTIME | 787 | 66 | 293 | 51 | 101 | 201 | 0 | 453 | 0 | 0 |
| 117-7460-414001 | RETIREMENT | 4,265 | 2,179 | 1,821 | 4,462 | 4,979 | 2,142 | 2,941 | 184 | 2,941 | 0 |
| 117-7460-414002 | HEALTH INSURANCE | 3,286 | 4,483 | 3,290 | 3,102 | 3,318 | 1,137 | 1,407 | 0 | 1,407 | 0 |
| 117-7460-414003 | WORKERS COMPENSATION INS | 1,635 | 1,482 | 1,459 | 2,464 | 1,783 | 1,916 | 2,241 | 977 | 2,241 | 0 |
| 117-7460-414004 | SOCIAL SECURITY/MEDICARE | 965 | 1,131 | 1,131 | 1,850 | 897 | 1,063 | 1,331 | 767 | 1,331 | 0 |
| 117-7460-414006 | STATE UNEMPLOYMENT | 808 | 554 | 752 | 1,254 | 597 | 621 | 908 | 195 | 908 | 0 |
| 117-7460-414008 | LIFE INSURANCE | 38 | 16 | 16 | 16 | 15 | 5 | 6 | 0 | 6 | 0 |
| * | SALARIES & BENEFITS | 37,267 | 31,207 | 30,120 | 43,018 | 34,123 | 29,653 | 36,498 | 14,192 | 36,498 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 117-7460-420001 | ELECTRIC | 29,456 | 26,468 | 27,657 | 32,484 | 29,056 | 32,430 | 30,000 | 18,588 | 30,000 | 0 |
| 117-7460-420003 | TELEPHONE | 4,532 | 4,655 | 2,843 | 3,196 | 2,943 | 2,995 | 3,000 | 1,517 | 3,000 | 0 |
| 117-7460-424001 | BUILDING MAINTENANCE | 2,276 | 1,242 | 5,727 | 4,653 | 1,603 | 6,073 | 4,000 | 5,188 | 6,500 | 2,500 |
| 117-7460-424002 | EQUIPMENT MAINTENANCE | 4,720 | 1,483 | 4,436 | 7,174 | 5,161 | 3,126 | 4,000 | 5,633 | 6,500 | 2,500 |
| 117-7460-425003 | CONTRACT SERVICES | 6,086 | 6,373 | 5,166 | 3,961 | 4,416 | 7,172 | 6,000 | 7,127 | 8,000 | 2,000 |
| 117-7460-425015 | LANDSCAPING | 7,051 | 6,948 | 6,897 | 6,096 | 7,889 | 7,100 | 8,000 | 7,300 | 10,000 | 2,000 |
| 117-7460-427002 | JANITORIAL SUPPLIES | 2,635 | 2,410 | 3,434 | 3,134 | 3,520 | 3,125 | 5,000 | 3,257 | 5,000 | 0 |
| 117-7460-427006 | GENERAL SUPPLIES | 4,526 | 661 | 1,730 | 915 | 1,348 | 1,739 | 2,000 | 491 | 2,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 61,282 | 50,240 | 57,890 | 61,613 | 55,936 | 63,760 | 62,000 | 49,101 | 71,000 | 9,000 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 117-7460-480002 | ADMINISTRATIVE CHARGE | 16,861 | 20,536 | 20,536 | 20,536 | 20,536 | 20,536 | 0 | 0 | 0 | 0 |
| 117-7460-480004 | RISK MANAGEMENT CHARGE | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 251 | 503 | 0 |
| 117-7460-480005 | EMPLOYEE LIABILITY CHARGE | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 78 | 157 | 0 |
| 117-7460-480006 | INFORMATION TECH CHARGE | 157 | 157 | 157 | 157 | 157 | 200 | 200 | 100 | 200 | 0 |
| 117-7460-480007 | VEHICLE REPLACEMENT CHARGE | 252 | 252 | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 17,930 | 21,605 | 21,605 | 21,353 | 21,353 | 21,396 | 860 | 429 | 860 | 0 |
| **TOTAL EXPENDITURES** | | 116,479 | 103,052 | 109,615 | 125,984 | 111,412 | 114,809 | 99,358 | 63,722 | 108,358 | 9,000 |
| **REVENUES OVER (UNDER) EXPENDITURES** | | (33,143) | (21,476) | (34,491) | (39,458) | (23,882) | 1,028 | (14,358) | (22,062) | (13,358) | 1,000 |

**FACILITIES (117)**

**YOUTH BUILDING (7470)**

| Account # | Acct/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| | THIRD & E ST RENTS | 5,400 | 5,400 | 5,400 | 3,150 | 0 | 0 | 0 | | 0 | 0 |
| 117-7470-350309 | ANNEX / YOUTH BUILDINGS | 823 | 1,431 | 2,182 | (104) | 1,685 | 0 | 0 | | 0 | 0 |
| **TOTAL REVENUES** | | 6,223 | 6,831 | 7,582 | 3,046 | 1,685 | 0 | 0 | 0 | 0 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 117-7470-420001 | ELECTRIC | 814 | 1,842 | 3,756 | 879 | 1,054 | 884 | 1,500 | 932 | 1,500 | 0 |
| 117-7470-424001 | BUILDING MAINTENANCE | 358 | 102 | 273 | 151 | 291 | 9,678 | 8,000 | 3,043 | 8,000 | 0 |
| 117-7470-425003 | CONTRACT SERVICES | 233 | 291 | 613 | 2,599 | 1,675 | 888 | 1,500 | 44 | 1,500 | 0 |
| 117-7470-427002 | JANITORIAL SUPPLIES | 0 | 0 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 1,405 | 2,235 | 4,942 | 3,629 | 3,020 | 11,450 | 11,000 | 4,019 | 11,000 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 117-7470-480001 | FACILITY MAINTENANCE CHARGE | 450 | 450 | 450 | 450 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 450 | 450 | 450 | 450 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL EXPENDITURES** | | 1,855 | 2,685 | 5,392 | 4,079 | 3,020 | 11,450 | 11,000 | 4,019 | 11,000 | 0 |
| **REVENUES OVER (UNDER) EXPENDITURES** | | 4,368 | 4,146 | 2,190 | (1,033) | (1,335) | (11,450) | (11,000) | (4,019) | (11,000) | 0 |

**RECREATION ACTIVITY FUND (118)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget |
|---|---|---|---|---|---|---|---|---|---|
| 118-7320 RECREATION PROGRAMS | (125,481) | (61,314) | (60,316) | (73,108) | (70,935) | (72,324) | (52,826) | (20,029) | (49,826) |
| 118-7330 SWIMMING PROGRAMS | (7,170) | 15,467 | (259) | (31,437) | (40,938) | (27,272) | (37,832) | (32,840) | (37,832) |
| 118-7340 SENIOR ACTIVITIES | (68,735) | (61,779) | (62,731) | (74,102) | (75,909) | (87,110) | (63,495) | (16,812) | (63,406) |
| ONLINE REGISTRATION | 3,133 | 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| YOUTH SPORTS | 12,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADULT SPORTS | 3,008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FEE CLASSES | 3,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FARMERS MARKET | 9,598 | 335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MOVIES UNDER THE STARS | 1,451 | (1,488) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | (167,712) | (108,657) | (123,306) | (178,647) | (187,782) | (186,706) | (154,153) | (69,681) | (151,064) |
| GENERAL FUND SUBSIDY | 238,625 | 108,657 | 123,306 | 178,647 | 187,782 | 186,706 | 154,153 | 77,076 | 151,064 |
| NET | 70,913 | 0 | 0 | 0 | 0 | 0 | 0 | 7,395 | 0 |
| FUND BALANCE - BEGINNING | (70,913) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE - ENDING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,395 | 0 |

**RECREATION ACTIVITY FUND (118)**

| **RECREATION PROGRAMS ADMIN.** Account # | Account/Description | 2010/11 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | | |
| | MISC. RECREATION PROGRAM | 3,844 | 4,667 | 54 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUES** | | 3,844 | 4,667 | 54 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **EXPENDITURES** | | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | | |
| 118-7320-410000 | SALARIES | 45,667 | 36,320 | 34,717 | 35,437 | 36,691 | 37,148 | 49,910 | 26,327 | 12,394 | 26,327 | 0 |
| 118-7320-410005 | PART-TIME SALARIES | 19,842 | 61,125 | 21,175 | 17,452 | 17,579 | 15,339 | 6,871 | 6,000 | 0 | 3,000 | (3,000) |
| 118-7320-410007 | OVERTIME SALARIES | 2,408 | 1,620 | 0 | 369 | 293 | 0 | 0 | 800 | 0 | 800 | 0 |
| 118-7320-414001 | RETIREMENT | 7,512 | 21,199 | 9,247 | 9,348 | 18,500 | 19,046 | 14,469 | 1,957 | 791 | 1,957 | 0 |
| 118-7320-414002 | HEALTH INSURANCE | 7,442 | 6,561 | 6,569 | 7,167 | 7,581 | 8,782 | 10,021 | 5,520 | 2,148 | 5,520 | 0 |
| 118-7320-414003 | WORKERS COMPENSATION INS | 2,090 | 3,010 | 1,319 | 1,688 | 2,438 | 2,221 | 2,013 | 1,117 | 438 | 1,117 | 0 |
| 118-7320-414004 | SOCIAL SECURITY/MEDICARE | 2,514 | 1,840 | 861 | 839 | 759 | 711 | 569 | 370 | 197 | 370 | 0 |
| 118-7320-414006 | STATE UNEMPLOYMENT | 950 | 1,483 | 502 | 601 | 519 | 521 | 519 | 217 | 0 | 217 | 0 |
| 118-7320-414008 | LIFE INSURANCE | 115 | 42 | 31 | 31 | 32 | 31 | 44 | 31 | 11 | 31 | 0 |
| * | SALARIES & BENEFITS | 99,021 | 133,200 | 74,421 | 72,932 | 84,392 | 83,799 | 84,416 | 42,339 | 15,979 | 39,339 | (3,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| 118-7320-416002 | TRAINING | 208 | 415 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-416005 | MEMBERSHIPS | 300 | 150 | 315 | 500 | 360 | 350 | 0 | 500 | 357 | 500 | 0 |
| 118-7320-420001 | ELECTRIC | 610 | 593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-420002 | GAS | 98 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-420003 | ELEPHONE | 1,445 | 2,208 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-420004 | CELL PHONES | 2,120 | 1,168 | 907 | 1,015 | 432 | 422 | 520 | 800 | 313 | 800 | 0 |
| 118-7320-423000 | LEASES | 3,426 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-424003 | VEHICLES MAINTENANCE | 322 | 57 | 64 | 74 | 42 | 37 | 28 | 100 | 24 | 100 | 0 |
| 118-7320-425003 | CONTRACT SERVICES | 11,085 | 1,876 | 768 | 660 | 646 | 542 | 1,094 | 750 | 816 | 750 | 0 |
| 118-7320-425009 | TECHNOLOGY SUPPORT | 68 | 2,745 | 58 | 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-425012 | SOFTWARE | | 0 | 0 | 0 | 3,150 | 0 | 188 | 0 | 0 | 0 | 0 |
| 118-7320-425016 | UNIFORM/LAUNDRY SERVICE | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7320-427001 | OFFICE SUPPLIES | 2,172 | 854 | 286 | 238 | 67 | 110 | 591 | 650 | 589 | 650 | 0 |
| 118-7320-427006 | GENERAL SUPPLIES | 5,680 | 2,681 | 1,828 | 2,032 | 1,322 | 2,335 | 3,169 | 2,500 | 507 | 2,500 | 0 |
| 118-7320-427022 | FUEL & OIL | 2,539 | 1,030 | 240 | 358 | 269 | 988 | 24 | 800 | 48 | 800 | 0 |
| 118-7320-429000 | POSTAGE | 366 | 650 | 330 | 271 | 277 | 201 | 143 | 500 | 53 | 500 | 0 |
| * | OPERATIONS & MAINTENANCE | 30,586 | 14,797 | 4,796 | 5,263 | 6,565 | 4,985 | 5,757 | 6,600 | 2,707 | 6,600 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | | |
| 118-7320-480004 | RISK MANAGEMENT CHARGE | 0 | 3,887 | 3,887 | 3,887 | 3,887 | 3,887 | 3,887 | 3,887 | 1,943 | 3,887 | 0 |
| 118-7320-480002 | FACILITY ADMIN CHARGE | (20,536) | (21,736) | (21,736) | (21,736) | (21,736) | (21,736) | (21,736) | 0 | (600) | 0 | 0 |
| 118-7320-480006 | INFORMATION TECH CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | INTER DEPARTMENTAL CHARGE | (20,536) | (17,849) | (17,849) | (17,849) | (17,849) | (17,849) | (17,849) | 3,887 | 1,343 | 3,887 | 0 |
| **TOTAL EXPENDITURES** | | 109,071 | 130,148 | 61,368 | 60,346 | 73,108 | 70,935 | 72,324 | 52,826 | 20,029 | 49,826 | (3,000) |
| **REVENUES OVER (UNDER) EXPENDITURES** | | (105,227) | (125,481) | (61,314) | (60,316) | (73,108) | (70,935) | (72,324) | (52,826) | (20,029) | (49,826) | 3,000 |

**RECREATION ACTIVITY FUND (118)**

**SWIMMING PROGRAMS (7330)**

| Account # | Account/Description | 2010/11 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | | |
| 118-7330-373500 | ADMISSIONS | 5,175 | 8,353 | 9,607 | 14,390 | 11,873 | 10,627 | 13,338 | 9,000 | 7,120 | 9,000 | 0 |
| 118-7330-373501 | CONCESSIONS | 4,125 | 3,846 | 4,210 | 6,033 | 5,918 | 7,540 | 7,313 | 4,000 | 3,387 | 4,000 | 0 |
| 118-7330-373503 | SWIMMING LESSONS | 13,980 | 16,105 | 17,827 | 18,175 | 19,590 | 18,511 | 25,556 | 16,000 | 5,239 | 16,000 | 0 |
| 118-7330-373509 | OID | 10,520 | 28,373 | 41,656 | 16,495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUES** | | 33,800 | 56,677 | 73,300 | 55,093 | 37,381 | 36,678 | 46,207 | 29,000 | 15,746 | 29,000 | 0 |
| **EXPENDITURES** | | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | | |
| 118-7330-410005 | PART-TIME SALARIES | 20,304 | 39,316 | 37,208 | 32,934 | 47,096 | 52,665 | 49,496 | 44,205 | 35,539 | 44,205 | 0 |
| 118-7330-410013 | CONTRACT EMPL. SALARIES | 0 | 4,354 | 3,000 | 4,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7330-414003 | WORKERS COMPENSATION INS | 1,841 | 2,084 | 1,972 | 2,146 | 3,267 | 3,704 | 4,009 | 3,580 | 2,878 | 3,580 | 0 |
| 118-7330-414004 | SOCIAL SECURITY/MEDICARE | 2,623 | 3,008 | 2,847 | 2,852 | 3,603 | 4,029 | 3,787 | 3,381 | 2,719 | 3,381 | 0 |
| 118-7330-414006 | STATE UNEMPLOYMENT | 1,735 | 2,438 | 2,307 | 2,312 | 2,920 | 3,265 | 3,051 | 2,741 | 2,092 | 2,741 | 0 |
| * | SALARIES & BENEFITS | 40,481 | 51,200 | 47,334 | 44,594 | 56,886 | 63,663 | 60,343 | 53,907 | 43,228 | 53,907 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| 118-7330-416002 | TRAINING | | 0 | 0 | 125 | 164 | 600 | 395 | 1,000 | 0 | 1,000 | 0 |
| 118-7330-420003 | TELEPHONE | 0 | 86 | 63 | 150 | 111 | 210 | 172 | 300 | 90 | 300 | 0 |
| 118-7330-427006 | GENERAL SUPPLIES | 5,860 | 5,003 | 2,461 | 1,476 | 3,028 | 2,310 | 3,621 | 3,000 | 1,442 | 3,000 | 0 |
| 118-7330-427008 | CONCESSION SUPPLIES | 1,631 | 1,933 | 2,350 | 3,382 | 3,004 | 5,208 | 3,323 | 3,000 | 1,013 | 3,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 7,491 | 7,022 | 4,874 | 5,133 | 6,307 | 8,328 | 7,511 | 7,300 | 2,545 | 7,300 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | | |
| 118-7330-480001 | FACILITY USE CHARGE | 5,625 | 5,625 | 5,625 | 5,625 | 5,625 | 5,625 | 5,625 | 5,625 | 2,813 | 5,625 | 5,626 |
| **TOTAL EXPENDITURES** | | 53,597 | 63,847 | 57,833 | 55,352 | 68,818 | 77,616 | 73,479 | 66,832 | 48,586 | 66,832 | 5,627 |
| **REVENUES OVER (UNDER) EXPENDITURES** | | (19,797) | (7,170) | 15,467 | (259) | (31,437) | (40,938) | (27,272) | (37,832) | (32,840) | (37,832) | (5,627) |

**RECREATION ACTIVITY FUND (118)**

| **SENIOR ACTIVITIES (7340)** Account # | Account/Description | 2010/11 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | | |
| 118-7340-373400 | SENIOR CENTER CLASS/ACTIV | 855 | 0 | 315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7340-373418 | SENIOR CENTER EXCURSIONS | 0 | 19,529 | 16,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7340-373401 | FEE REVENUE | | 0 | 10,336 | 11,709 | 11,622 | 10,820 | 8,995 | 10,000 | 4,366 | 10,000 | 0 |
| 118-7340-373402 | NEWSLETTER | 725 | 390 | 420 | 400 | 370 | 354 | 0 | 0 | 0 | 0 | 0 |
| 118-7340-373427 | MONTHLY DINNERS | 4,717 | 3,384 | 3,436 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7340-373404 | SENIOR FOUNDATION DONATION | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7240-374120 | MISCELLANEOUS | 6,575 | 2,470 | 2,043 | 1,291 | 646 | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL REVENUES** | | 22,872 | 25,773 | 33,118 | 13,400 | 12,638 | 11,174 | 8,995 | 10,000 | 4,366 | 10,000 | 0 |
| **EXPENDITURES** | | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | | |
| 118-7340-410000 | SALARIES | 32,706 | 33,536 | 34,718 | 35,436 | 36,477 | 36,920 | 49,832 | 26,327 | 12,393 | 26,327 | 0 |
| 118-7340-410007 | OVERTIME | 2,408 | 1,740 | 0 | 369 | 293 | 0 | 0 | 500 | 0 | 500 | 0 |
| 118-7340-410005 | PART-TIME SALARIES | 2,087 | 93 | 0 | 0 | 0 | 0 | 0 | 6,237 | 0 | 0 | (6,237) |
| 118-7340-414001 | RETIREMENT | 6,720 | 10,214 | 7,533 | 7,998 | 17,143 | 17,903 | 13,920 | 1,938 | 912 | 1,938 | 0 |
| 118-7340-414002 | HEALTH INSURANCE | 6,532 | 6,560 | 6,569 | 6,422 | 6,205 | 6,893 | 7,861 | 5,520 | 2,827 | 5,520 | 0 |
| 118-7340-414003 | WORKERS COMPENSATION INS | 682 | 857 | 787 | 1,340 | 1,596 | 1,507 | 1,658 | 1,610 | 521 | 1,106 | (504) |
| 118-7340-414004 | SOCIAL SECURITY/MEDICARE | 620 | 501 | 443 | 456 | 477 | 456 | 499 | 848 | 207 | 387 | (461) |
| 118-7340-414006 | STATE UNEMPLOYMENT | 301 | 264 | 217 | 217 | 218 | 217 | 399 | 604 | 0 | 217 | (387) |
| 118-7340-414008 | LIFE INSURANCE | 99 | 42 | 31 | 31 | 32 | 31 | 40 | 31 | 15 | 31 | 0 |
| * | SALARIES & BENEFITS | 52,155 | 53,807 | 50,298 | 52,269 | 62,441 | 63,927 | 74,209 | 43,615 | 16,875 | 36,026 | (7,589) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| 118-7340-420001 | ELECTRIC | 2,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118-7340-420003 | TELEPHONE | 457 | 495 | 569 | 596 | 708 | 636 | 703 | 700 | 362 | 700 | 0 |
| 118-7340-425003 | CONTRACT SERVICES | | 0 | 7,414 | 6,641 | 5,931 | 5,652 | 2,911 | 6,500 | 5,488 | 14,000 | 7,500 |
| 118-7340-425009 | TECHNOLOGY SUPPORT | 874 | 0 | 0 | 0 | 0 | 0 | 0 | 300 | 0 | 300 | 0 |
| 118-7340-425014 | NEWSLETTER | 1,506 | 1,524 | 1,156 | 1,073 | 1,272 | 1,272 | 1,700 | 1,300 | 638 | 1,300 | 0 |
| 118-7340-427001 | OFFICE SUPPLIES | 810 | 1,503 | 468 | 743 | 842 | 755 | 673 | 1,000 | 65 | 1,000 | 0 |
| 118-7340-427006 | GENERAL SUPPLIES | 136 | 219 | 487 | 53 | 506 | 216 | 532 | 500 | 75 | 500 | 0 |
| 118-7340-427028 | CLASS/ACTIVITIES COSTS | 4,472 | 3,519 | 3,487 | 326 | 610 | 195 | 647 | 500 | 0 | 500 | 0 |
| 118-7340-423106 | EXCURSION COSTS | 0 | 19,011 | 16,588 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 10,399 | 26,271 | 30,169 | 9,432 | 9,869 | 8,726 | 7,166 | 10,800 | 6,628 | 18,300 | 7,500 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | | |
| 118-7340-480001 | FACILITY USE CHARGE | 19,080 | 19,080 | 19,080 | 19,080 | 19,080 | 19,080 | 19,080 | 19,080 | 0 | 19,080 | 0 |
| 118-7340-480002 | FACILITY ADMIN CHARGE | (4,650) | (4,650) | (4,650) | (4,650) | (4,650) | (4,650) | (4,650) | 0 | (2,325) | 0 | 0 |
| 118-7340-480003 | FACILITY MAINTENANCE CHARGE | | 0 | 0 | 0 | 0 | 0 | 300 | 0 | 0 | 0 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 14,430 | 14,430 | 14,430 | 14,430 | 14,430 | 14,430 | 14,730 | 19,080 | (2,325) | 19,080 | 0 |
| **TOTAL EXPENDITURES** | | 76,984 | 94,508 | 94,897 | 76,131 | 86,740 | 87,083 | 96,105 | 73,495 | 21,178 | 73,406 | (89) |
| **REVENUES OVER (UNDER) EXPENDITURES** | | (54,112) | (68,735) | (61,779) | (62,731) | (74,102) | (75,909) | (87,110) | (63,495) | (16,812) | (63,406) | 89 |

**ENGINEERING & PW - ADMINISTRATION FUND (119)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES - ENGINEERING | | | | | | | | | | | |
| 119-4110-330800 | ENCROACHMENT PERMIT | 7,667 | 15,385 | 17,965 | 21,425 | 25,945 | 59,580 | 13,800 | 56,030 | 60,000 | 46,200 |
| 119-1910-351100 | INVESTMENT EARNINGS | 0 | 23 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119-4110-372620 | ENGINEERING FEES, INSPECT | 18,322 | 2,284 | 365 | 2,006 | 587 | 1,100 | 2,000 | 5,722 | 6,000 | 4,000 |
| | DVLPMNT SRVC CHG-CAPITAL | 0 | 0 | 0 | 0 | 2,488 | 0 | 0 | 0 | 0 | 0 |
| 119-4110-372700 | DEVELOPMENT SERVICE CHARG | 2,215 | 1,623 | 950 | 8,984 | 3,675 | 2,707 | 6,500 | 0 | 2,500 | (4,000) |
| | ENGINEER PLAN CHECK/INSP | 2,574 | 575 | 220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119-4110-374120 | MISCELLANEOUS | 1,338 | 2,091 | 3,958 | 7,054 | 0 | 1,202 | 6,000 | 1,000 | 3,000 | (3,000) |
| TOTAL REVENUES | | 32,116 | 21,981 | 23,480 | 39,469 | 32,695 | 64,589 | 28,300 | 62,752 | 71,500 | 43,200 |
| EXPENDITURES | | | | | | | | | | | |
| 119-4110 | PUBLIC WORKS ADMIN/ENGINEERING | 175,232 | 111,174 | 130,862 | 176,370 | 180,309 | 166,016 | 178,168 | 69,403 | 137,168 | (41,000) |
| REVENUES OVER (UNDER) EXPENDITURES | | (143,116) | (89,193) | (107,382) | (136,901) | (147,614) | (101,427) | (149,868) | (6,651) | (65,668) | 84,200 |
| 119-4110-399110 | GENERAL FUND SUBSIDY | 197,429 | 89,193 | 107,382 | 136,901 | 147,614 | 101,427 | 149,868 | 74,934 | 65,668 | (84,200) |
| NET | | 54,313 | 0 | 0 | 0 | 0 | 0 | 0 | 68,283 | 0 | 0 |
| FUND BALANCE - BEGINNING | | (54,313) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68,283 | 0 | |

**ENGINEERING & PW - ADMINISTRATION FUND (119)**

| **P.W. ADMIN/ENGINEERING** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 119-4110-410000 | SALARIES | 47,461 | 43,278 | 60,459 | 63,269 | 65,127 | 53,393 | 55,292 | 27,032 | 55,292 | 0 |
| 119-4110-410008 | RETIREES (INS REIMB) | 17,236 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119-4110-410007 | OVERTIME SALARIES | 1,953 | 769 | 1,505 | 705 | 1,305 | 860 | 1,500 | 429 | 1,500 | 0 |
| 119-4110-414001 | RETIREMENT | 11,619 | 7,562 | 9,227 | 16,250 | 16,468 | 13,522 | 13,429 | 6,676 | 13,429 | 0 |
| 119-4110-414002 | HEALTH INSURANCE | 5,858 | 6,416 | 8,439 | 9,035 | 10,641 | 8,191 | 7,600 | 3,757 | 7,600 | 0 |
| 119-4110-414003 | WORKERS COMPENSATION INS | 1,055 | 1,046 | 2,270 | 2,822 | 5,289 | 5,771 | 5,595 | 2,757 | 5,595 | 0 |
| 119-4110-414004 | SOCIAL SECURITY/MEDICARE | 721 | 619 | 810 | 822 | 814 | 721 | 750 | 375 | 750 | 0 |
| 119-4110-414005 | LONG TERM DISABILITY INS. | 53 | 155 | 260 | 275 | 260 | 241 | 175 | 46 | 175 | 0 |
| 119-4110-414006 | STATE UNEMPLOYMENT | 342 | 429 | 282 | 282 | 282 | 239 | 239 | 0 | 239 | 0 |
| 119-4110-414008 | LIFE INSURANCE | 87 | 142 | 204 | 207 | 143 | 188 | 191 | 92 | 191 | 0 |
| * | SALARIES & BENEFITS | 86,385 | 60,416 | 83,456 | 93,667 | 100,329 | 83,126 | 84,771 | 41,164 | 84,771 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 119-4110-416002 | TRAVEL | 20 | 22 | 143 | 163 | 186 | 400 | 750 | 0 | 750 | 0 |
| 119-4110-416002 | TRAINING | 0 | 0 | 133 | 580 | 888 | 1,312 | 2,500 | 50 | 2,500 | 0 |
| 119-4110-416005 | MEMBERSHIPS | 0 | 0 | 143 | 0 | 195 | 174 | 200 | 199 | 200 | 0 |
| 119-4110-420001 | ELECTRIC | 21,932 | 12,904 | 8,133 | 8,034 | 6,271 | 6,816 | 10,000 | 2,867 | 7,000 | (3,000) |
| 119-4110-420002 | GAS | 1,119 | 453 | 233 | 361 | 345 | 396 | 1,000 | 159 | 1,000 | 0 |
| 119-4110-420003 | TELEPHONE | 623 | 529 | 549 | 617 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119-4110-420004 | CELL PHONES | 723 | 768 | 634 | 362 | 450 | 506 | 500 | 232 | 500 | 0 |
| | ADVERTISING | 375 | 108 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119-4110-423000 | LEASES | 6,675 | 8,050 | 4,972 | 5,256 | 1,864 | 2,093 | 8,000 | 849 | 8,000 | 0 |
| 119-4110-424001 | BUILDINGS MAINTENANCE | 319 | 971 | 0 | 0 | 0 | 0 | 4,000 | 2,058 | 4,000 | 0 |
| 119-4110-424003 | VEHICLES MAINTENANCE | 597 | 2,204 | 1,471 | 328 | 1,011 | 785 | 1,000 | 754 | 1,000 | 0 |
| 119-4110-425003 | CONTRACT SERVICES | 30,273 | 5,927 | 10,721 | 46,652 | 46,883 | 44,685 | 40,000 | 10,590 | 2,000 | (38,000) |
| 119-4110-427001 | OFFICE SUPPLIES | 5,024 | 1,976 | 1,547 | 2,096 | 2,082 | 2,122 | 1,500 | 1,274 | 1,500 | 0 |
| 119-4110-427006 | GENERAL SUPPLIES | 3,117 | 1,035 | 3,306 | 1,662 | 3,676 | 5,572 | 5,300 | 214 | 5,300 | 0 |
| 119-4110-427022 | FUEL & OIL | 1,743 | 1,547 | 1,491 | 1,184 | 797 | 990 | 1,000 | 322 | 1,000 | 0 |
| 119-4110-429000 | POSTAGE | 841 | 764 | 564 | 781 | 705 | 392 | 1,000 | 347 | 1,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 73,381 | 37,258 | 34,124 | 68,076 | 65,353 | 66,243 | 76,750 | 19,915 | 35,750 | (41,000) |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 119-4110-480003 | FACILITY MAINTENANCE CHARGE | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,720 | 5,720 | 2,860 | 5,720 | 0 |
| 119-4110-480004 | RISK MANAGEMENT CHARGE | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 5,927 | 2,964 | 5,927 | 0 |
| 119-4110-480006 | INFORMATION TECH CHARGE | 4,339 | 2,373 | 2,155 | 3,500 | 3,500 | 5,000 | 5,000 | 2,500 | 5,000 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 15,466 | 13,500 | 13,282 | 14,627 | 14,627 | 16,647 | 16,647 | 8,324 | 16,647 | 0 |
| TOTAL | | 175,232 | 111,174 | 130,862 | 176,370 | 180,309 | 166,016 | 178,168 | 69,403 | 137,168 | (41,000) |

**DEVELOPMENT SERVICES FUND (120)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| **COMMUNITY DEVELOPMENT** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 120-3110-330300 | CONSTRUCTION PERMITS | 193,140 | 232,921 | 285,555 | 368,710 | 337,573 | 420,944 | 350,000 | 120,042 | 300,000 | (50,000) |
| 120-3110-330400 | HOME OCCUPATION PERMIT | 6,190 | 5,320 | 4,750 | 6,565 | 5,320 | 5,035 | 6,000 | 1,935 | 6,000 | 0 |
| 120-3110-330600 | SIGN PERMIT FEE | 1,440 | 1,735 | 1,771 | 1,590 | 1,505 | 910 | 1,500 | 595 | 1,500 | 0 |
| 120-1910-351100 | INVESTMENT EARNINGS | 13 | 875 | 1,522 | 2,777 | 2,696 | 6,564 | 5,000 | 1,170 | 5,000 | 0 |
| 120-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (5,670) | 0 | 5,670 | 5,670 | 5,670 |
| 120-3110-371420 | ELECTRONIC RECORDS FEE | 1,085 | 1,313 | 754 | 850 | 246 | 0 | 1,000 | 858 | 1,000 | 0 |
| 120-3110-372300 | SALE MAPS, PUBLICATIONS | 408 | 4,273 | 2,620 | 169 | 251 | 634 | 150 | 85 | 150 | 0 |
| 120-3110-372400 | OTHER FILINGS, CERTIFICATES | 0 | 0 | 0 | 0 | 193 | 64 | 0 | 0 | 0 | 0 |
| 120-3110-372600 | DEVELOPMENT SERVICE CHARGE | 18,137 | 14,033 | 47,448 | 36,006 | 16,023 | 0 | 0 | 0 | 0 | 0 |
| 120-3110-372625 | CODE ENFORCEMENT | 0 | 0 | 0 | 0 | 500 | 2,900 | 2,900 | 100 | 2,900 | 0 |
| 120-3110-372800 | PLANNING & ZONING FEES | 15,570 | 23,441 | 1,614 | 1,380 | 17,975 | 55,705 | 35,000 | 17,025 | 35,000 | 0 |
| 120-3110-372810 | PLAN AND ENERGY CHECK FEE | 82,585 | 69,238 | 118,013 | 172,762 | 110,137 | 126,500 | 125,000 | 39,402 | 100,000 | (25,000) |
| 120-3110-375100 | FIRE INSPECTIONS | 17,708 | 18,931 | 28,191 | 17,617 | 23,766 | 32,066 | 26,000 | 6,234 | 26,000 | 0 |
| 120-3110-375110 | FIRE PLAN CHECK | 3,304 | 4,688 | 5,827 | 3,754 | 4,478 | 6,775 | 5,600 | 5,432 | 5,600 | 0 |
| 120-3110-375120 | FIRE FLOW | 0 | 0 | 450 | 600 | 110 | 110 | 1,000 | 0 | 1,000 | 0 |
| TOTAL REVENUES | | 339,580 | 376,768 | 498,515 | 612,780 | 520,773 | 652,537 | 559,150 | 198,548 | 489,820 | (69,330) |
| COMMUNITY DEVELOPMENT | | | | | | | | | | | |
| | PLANNING | 249,610 | 221,627 | 248,086 | 211,133 | 239,941 | 269,470 | 249,538 | 118,429 | 242,538 | (7,000) |
| | BUILDING INSPECTION | 167,160 | 210,649 | 278,935 | 245,799 | 335,790 | 334,108 | 353,666 | 159,651 | 342,666 | (11,000) |
| | | 416,770 | 432,276 | 527,021 | 456,932 | 575,731 | 603,578 | 603,204 | 278,080 | 585,204 | (18,000) |
| REVENUES OVER (UNDER) EXPENDITURES | | (77,190) | (55,508) | (28,506) | 155,848 | (54,958) | 48,959 | (44,054) | (79,532) | (95,384) | |
| GENERAL FUND SUBSIDY | | 404,365 | 55,508 | 28,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET | | 327,175 | 0 | 0 | 155,848 | (54,958) | 48,959 | (44,054) | (79,532) | (95,384) | 0 |
| FUND BALANCE - BEGINNING | | (327,175) | 0 | 0 | 0 | 155,848 | 100,890 | 149,849 | 149,849 | 149,849 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 155,848 | 100,890 | 149,849 | 105,795 | 70,317 | 54,465 | |

**DEVELOPMENT SERVICES FUND (120)**

**PLANNING (3110)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 120-3110-410000 | SALARIES | 100,974 | 89,321 | 109,892 | 72,657 | 74,212 | 80,118 | 75,775 | 37,224 | 75,775 | 0 |
| 120-3110-410007 | OVERTIME SALARIES | 234 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120-3110-410013 | CONTRACT EMPLOYEE SALARY | 35,674 | 42,342 | 53,775 | 53,040 | 61,149 | 59,550 | 72,000 | 29,808 | 65,000 | (7,000) |
| 120-3110-414001 | RETIREMENT | 16,696 | 18,248 | 21,395 | 20,494 | 21,895 | 23,967 | 24,389 | 11,822 | 24,389 | 0 |
| 120-3110-414002 | HEALTH INSURANCE | 5,758 | 14,808 | 11,407 | 8,487 | 9,605 | 8,612 | 8,460 | 4,235 | 8,460 | 0 |
| 120-3110-414003 | WORKERS COMPENSATION INS | 2,587 | 2,099 | 4,305 | 3,020 | 5,287 | 6,425 | 6,456 | 3,132 | 6,456 | 0 |
| 120-3110-414004 | SOCIAL SECURITY/MEDICARE | 2,024 | 1,390 | 1,558 | 1,007 | 998 | 1,045 | 1,049 | 516 | 1,049 | 0 |
| 120-3110-414005 | LONG TERM DISABILITY INS. | 0 | 146 | 457 | 555 | 535 | 563 | 511 | 205 | 511 | 0 |
| 120-3110-414006 | STATE UNEMPLOYMENT | 1,091 | 690 | 651 | 326 | 326 | 326 | 326 | 0 | 326 | 0 |
| 120-3110-414008 | LIFE INSURANCE | 114 | 176 | 309 | 292 | 221 | 275 | 282 | 135 | 282 | 0 |
| * | SALARIES & BENEFITS | 165,152 | 169,302 | 203,749 | 159,878 | 174,228 | 180,881 | 189,248 | 87,077 | 182,248 | (7,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 120-3110-415000 | LIABILITY INSURANCE | 10,000 | 12,655 | 10,237 | 8,360 | 9,084 | 10,986 | 11,000 | 9,851 | 11,000 | 0 |
| 120-3110-416002 | TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120-3110-416002 | TRAINING | 0 | 91 | 6 | 10 | 177 | 27 | 950 | 1,341 | 1,950 | 1,000 |
| 120-3110-420001 | ELECTRIC | 4,317 | 2,773 | 5,654 | 5,316 | 3,639 | 3,302 | 3,500 | 1,615 | 3,500 | 0 |
| 120-3110-420003 | TELEPHONE | 56 | 313 | 389 | 134 | (89) | 0 | 100 | 0 | 100 | 0 |
| 120-3110-423000 | LEASES | 5,985 | 6,453 | 4,383 | 3,881 | 2,347 | 2,537 | 3,000 | 849 | 3,000 | 0 |
| 120-3110-424003 | VEHICLES MAINTENANCE | 1,021 | 367 | 296 | 21 | 814 | 647 | 900 | 44 | 900 | 0 |
| 120-3110-425003 | CONTRACT SERVICES | 44,367 | 8,640 | 4,148 | 13,885 | 28,903 | 47,573 | 15,500 | 4,971 | 13,500 | (2,000) |
| 120-3110-425011 | ADVERTISING | 455 | 379 | 1,293 | 148 | 1,252 | 1,416 | 1,500 | 617 | 1,500 | 0 |
| 120-3110-425019 | BANK/CC SERVICE CHARGES | 0 | 2,162 | 1,061 | 983 | 910 | 1,531 | 2,000 | 1,012 | 2,000 | 0 |
| 120-3110-427001 | OFFICE SUPPLIES | 2,048 | 1,454 | 1,499 | 1,190 | 941 | 687 | 1,500 | 497 | 1,500 | 0 |
| 120-3110-427006 | GENERAL SUPPLIES | 428 | 1,899 | 343 | 313 | 306 | 150 | 535 | 96 | 535 | 0 |
| 120-3110-427022 | FUEL & OIL | 302 | 537 | 447 | 24 | 121 | 167 | 500 | 94 | 500 | 0 |
| 120-3110-429000 | POSTAGE | 899 | 1,361 | 1,021 | 405 | 723 | 1,461 | 1,200 | 1,313 | 2,200 | 1,000 |
| * | OPERATIONS & MAINTENANCE | 69,878 | 39,084 | 30,777 | 34,670 | 49,128 | 70,484 | 42,185 | 22,300 | 42,185 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 120-3110-480003 | FACILITY MAINTENANCE CHARGE | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,720 | 5,720 | 2,860 | 5,720 | 0 |
| 120-3110-480004 | RISK MANAGEMENT CHARGE | 7,385 | 7,385 | 7,385 | 7,385 | 7,385 | 7,385 | 7,385 | 3,692 | 7,385 | 0 |
| 120-3110-480006 | INFORMATION TECH CHARGE | 1,995 | 656 | 975 | 4,000 | 4,000 | 5,000 | 5,000 | 2,500 | 5,000 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 14,580 | 13,241 | 13,560 | 16,585 | 16,585 | 18,105 | 18,105 | 9,052 | 18,105 | 0 |
| TOTAL | | 249,610 | 221,627 | 248,086 | 211,133 | 239,941 | 269,470 | 249,538 | 118,429 | 242,538 | (7,000) |

**DEVELOPMENT SERVICES FUND (120)**

**BUILDING INSPECTIONS (3130)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 120-3130-410000 | SALARIES | 59,604 | 62,436 | 65,260 | 61,233 | 116,012 | 132,198 | 141,740 | 70,903 | 141,740 | 0 |
| 120-3130-410005 | SALARIES - PART-TIME | 0 | 19,496 | 20,672 | 25,141 | 32,271 | 0 | 0 | 0 | 0 | 0 |
| 120-3130-410007 | OVERTIME SALARIES | 1,186 | 2,031 | 6,634 | 44 | 0 | 29 | 2,500 | 1,057 | 2,500 | 0 |
| 120-3130-410008 | RETIREES (INS REIMB) | 7,771 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120-3130-414001 | RETIREMENT | 18,125 | 13,368 | 15,241 | 19,087 | 42,063 | 41,629 | 43,791 | 20,767 | 43,791 | 0 |
| 120-3130-414002 | HEALTH INSURANCE | 14,332 | 12,811 | 11,040 | 8,747 | 19,490 | 22,125 | 32,878 | 14,688 | 30,878 | (2,000) |
| 120-3130-414003 | WORKERS COMPENSATION INS | 1,499 | 2,872 | 3,590 | 2,892 | 4,556 | 5,238 | 8,552 | 3,494 | 8,552 | 0 |
| 120-3130-414004 | SOCIAL SECURITY/MEDICARE | 807 | 2,326 | 2,628 | 1,127 | 1,577 | 1,961 | 1,864 | 1,117 | 1,864 | 0 |
| 120-3130-414006 | STATE UNEMPLOYMENT | 504 | 868 | 704 | 866 | 1,103 | 1,521 | 1,085 | 274 | 1,085 | 0 |
| 120-3130-414008 | LIFE INSURANCE | 84 | 62 | 62 | 53 | 109 | 131 | 156 | 78 | 156 | 0 |
| * | SALARIES & BENEFITS | 103,912 | 116,270 | 125,831 | 119,190 | 217,181 | 204,832 | 232,566 | 112,378 | 230,566 | (2,000) |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 120-3130-416002 | TRAVEL | 0 | 0 | 0 | 20 | 187 | 535 | 440 | 0 | 440 | 0 |
| 120-3130-416002 | TRAINING | 363 | 660 | 1,280 | 413 | 1,803 | 2,180 | 3,800 | 2,128 | 3,800 | 0 |
| 120-3130-416005 | MEMBERSHIPS | 150 | 200 | 365 | 275 | 315 | 625 | 760 | 200 | 760 | 0 |
| 120-3130-420004 | CELL PHONES & PAGERS | 0 | 858 | 1,051 | 756 | 1,668 | 776 | 1,400 | 618 | 1,400 | 0 |
| 120-3130-424003 | VEHICLES MAINTENANCE | 37 | 170 | 398 | 699 | 275 | 61 | 600 | 0 | 600 | 0 |
| 120-3130-425003 | CONTRACT SERVICES | 61,284 | 91,232 | 139,473 | 122,370 | 101,038 | 122,226 | 109,100 | 42,785 | 100,100 | (9,000) |
| 120-3130-425012 | SOFTWARE | 0 | 0 | 9,000 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 |
| 120-3130-425016 | UNIFORM/LAUNDRY SERVICE | 413 | 289 | 416 | 265 | 494 | 517 | 1,400 | 146 | 1,400 | 0 |
| 120-3130-427006 | GENERAL SUPPLIES | 333 | 280 | 411 | 1,474 | 2,620 | 1,547 | 2,800 | 775 | 2,800 | 0 |
| 120-3130-427022 | FUEL & OIL | 668 | 690 | 710 | 337 | 670 | 809 | 800 | 621 | 800 | 0 |
| * | OPERATIONS & MAINTENANCE | 63,248 | 94,379 | 153,104 | 126,609 | 118,070 | 129,276 | 121,100 | 47,273 | 112,100 | (9,000) |
| 120-3130-441006 | COMPUTER AND RELATED EQUI | 0 | 0 | 0 | 0 | 539 | 0 | 0 | 0 | 0 | |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 539 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | 167,160 | 210,649 | 278,935 | 245,799 | 335,790 | 334,108 | 353,666 | 159,651 | 342,666 | (11,000) |

**ALCOHOL BEVERAGE CONTROL GRANT (201)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 201-2140-362410 | STATE GRANT | 0 | 0 | 0 | 0 | 0 | 6,370 | 31,365 | 0 | 31,365 | 0 |
| 201-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 6,370 | 31,365 | 0 | 31,365 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 201-2140-410007 | OVERTIME SALARIES | 0 | 0 | 0 | 0 | 0 | 2,442 | 26,930 | 0 | 26,930 | 0 |
| 201-2140-414003 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201-2140-414004 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 0 | 436 | 0 | 436 | 0 |
| * | SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 | 2,442 | 27,366 | 0 | 27,366 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 201-2140-416002 | TRAINING | 0 | 0 | 0 | 0 | 0 | 2,428 | 0 | 0 | 0 | 0 |
| 201-2140-427006 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 1,439 | 1,061 | 0 | 1,061 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 3,867 | 1,061 | 0 | 1,061 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 201-2140-441005 | MACHINERY & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 2,999 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 2,999 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 9,308 | 28,427 | 0 | 28,427 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | (2,938) | 2,938 | 0 | 2,938 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | (2,938) | (2,938) | (2,938) | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | (2,938) | 0 | (2,938) | 0 | |

**SUPPLEMENTAL LAW ENFORCEMENT (203)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 203-2110-362410 | STATE GRANT | 100,033 | 100,075 | 106,230 | 114,618 | 129,324 | 139,416 | 150,000 | 92,111 | 150,000 | 0 |
| 203-1910-351100 | INVESTMENT EARNINGS | 1,035 | 124 | 102 | 139 | 188 | 1,274 | 750 | 240 | 750 | 0 |
| 203-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,456) | 0 | 1,456 | 1,456 | 1,456 |
| TOTAL REVENUES | | 101,068 | 100,199 | 106,332 | 114,757 | 129,512 | 139,234 | 150,750 | 93,807 | 152,206 | 1,456 |
| EXPENDITURES | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 203-2110-44100 | MACHINERY & EQUIPMENT | 0 | 0 | 8,386 | 26,255 | 0 | 0 | 75,000 | 0 | 75,000 | 0 |
| 203-2110-44100 | COMPUTER & RELATED EQUIP | 0 | 0 | 41,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203-2110-44100 | RADIO EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203-2110-44100 | VEHICLES | 67,776 | 20,173 | 27,021 | 35,923 | 31,541 | 43,261 | 65,000 | 10,445 | 65,000 | 0 |
| * | CAPITAL OUTLAY | 67,776 | 20,173 | 76,882 | 62,178 | 31,541 | 43,261 | 140,000 | 10,445 | 140,000 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 203-2110-499-91 | TRANSFERS OUT | 50,000 | 50,000 | 50,000 | 50,000 | 49,995 | 49,992 | 50,000 | 24,996 | 50,000 | 0 |
| | | 50,000 | 50,000 | 50,000 | 50,000 | 49,995 | 49,992 | 50,000 | 24,996 | 50,000 | 0 |
| TOTAL EXPENDITURES | | 117,776 | 70,173 | 126,882 | 112,178 | 81,536 | 93,253 | 190,000 | 35,441 | 190,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (16,708) | 30,026 | (20,550) | 2,579 | 47,976 | 45,981 | (39,250) | 58,366 | (37,794) | 1,456 |
| FUND BALANCE - BEGINNING | | 16,708 | 0 | 30,026 | 9,476 | 12,055 | 60,031 | 106,012 | 106,012 | 106,012 | |
| FUND BALANCE - ENDING | | 0 | 30,026 | 9,476 | 12,055 | 60,031 | 106,012 | 66,762 | 164,378 | 68,218 | |

**OFFICE TRAFFIC SAFETY - DUI GRANT (205)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 205-2110-362410 | STATE GRANT | 0 | 0 | 0 | 0 | 0 | 1,507 | 33,493 | 1,763 | 33,493 | 0 |
| 205-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 1,507 | 33,493 | 1,763 | 33,493 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 205-2140-410007 | OVERTIME SALARIES | 0 | 0 | 0 | 0 | 0 | 822 | 26,855 | 0 | 26,855 | 0 |
| 205-2140-414003 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205-2140-414004 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 0 | 5,560 | 0 | 5,560 | 0 |
| * | SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 | 822 | 32,415 | 0 | 32,415 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 205-2140-416002 | TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205-2140-427006 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 1,763 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 1,763 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 205-2110-441005 | MACHINERY & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 2,585 | 32,415 | 0 | 32,415 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | (1,078) | 1,078 | 1,763 | 1,078 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | (1,078) | (1,078) | (1,078) | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | (1,078) | 0 | 685 | 0 | |

**OFFICE TRAFFIC SAFETY - ENFORCEMENT GRANT (206)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 206-2110-36241( | STATE GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 22,433 | 35,000 | 0 |
| 206-1910-35110( | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 22,433 | 35,000 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 206-2140-41000 | OVERTIME SALARIES | 0 | 0 | 0 | 0 | 0 | 1,151 | 9,228 | 0 | 9,228 | 0 |
| 206-2140-41400 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 206-2140-41400 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 0 | 2,085 | 0 | 2,085 | 0 |
| * | SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 | 1,151 | 11,313 | 0 | 11,313 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 206-2140-41600 | TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 1,578 | 0 | 1,578 | 0 |
| 206-2140-42700( | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 1,578 | 0 | 1,578 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 206-2110-44100 | MACHINERY & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 20,958 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 20,958 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 22,109 | 12,891 | 0 | 12,891 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | (22,109) | 22,109 | 22,433 | 22,109 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | (22,109) | (22,109) | (22,109) | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | (22,109) | 0 | 324 | 0 | |

**FEDERAL ASSET SEIZURE (209)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 209-2110-361300 | ASSET SEIZURE FUNDS | 0 | 16,575 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209-1910-351100 | INVESTMENT EARNINGS | 0 | 57 | 27 | 51 | 50 | 50 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 16,632 | 27 | 51 | 50 | 50 | 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 209-2140-410007 | OVERTIME SALARIES | 0 | 0 | 7,194 | 2,246 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209-2140-414003 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209-2140-414004 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209-2140-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209-2140-414006 | STATE UNEMPLOYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 209-2140-414008 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | SALARIES & BENEFITS | 0 | 0 | 7,194 | 2,246 | 0 | 0 | 0 | 0 | 0 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 209-2140-427006 | TRAINING | 0 | 0 | 0 | 0 | 0 | 7,370 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 7,370 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 7,194 | 2,246 | 0 | 7,370 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 16,632 | (7,167) | (2,195) | 50 | (7,320) | 0 | 0 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 16,632 | 9,465 | 7,270 | 7,320 | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 0 | 16,632 | 9,465 | 7,270 | 7,320 | 0 | 0 | 0 | 0 | |

**AB109-PUBLIC SAFETY REALINGMENT (210)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 210-2110-362450 | STATE BSCC REALINGMENT | 0 | 55,651 | 41,029 | 4,406 | 15,454 | 0 | 0 | 0 | 0 |
| 210-1910-351100 | INVESTMENT EARNINGS | 0 | 191 | 373 | 333 | 138 | 355 | 300 | 15 | 300 |
| TOTAL REVENUES | | 0 | 55,842 | 41,402 | 4,739 | 15,592 | 355 | 300 | 15 | 300 |
| EXPENDITURES | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | |
| 210-2140-410007 | OVERTIME SALARIES | 0 | 0 | 6,372 | 7,150 | 0 | 0 | 0 | 0 | 0 |
| 210-2140-414003 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210-2140-414004 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210-2140-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210-2140-414006 | STATE UNEMPLOYMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210-2140-414008 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | SALARIES & BENEFITS | 0 | 0 | 6,372 | 7,150 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | |
| 210-2140-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 46,152 | 5,250 | 24,190 | 18,500 | 2,500 | 0 | 2,500 |
| 210-2140-441009 | VEHICLES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 46,152 | 5,250 | 24,190 | 18,500 | 2,500 | 0 | 2,500 |
| TOTAL EXPENDITURES | | 0 | 0 | 52,524 | 12,400 | 24,190 | 18,500 | 2,500 | 0 | 2,500 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 55,842 | (11,122) | (7,661) | (8,598) | (18,145) | (2,200) | 15 | (2,200) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 55,842 | 44,720 | 37,059 | 28,461 | 10,316 | 8,116 | 10,316 |
| FUND BALANCE - ENDING | | 0 | 55,842 | 44,720 | 37,059 | 28,461 | 10,316 | 8,116 | 8,131 | 8,116 |

**NON-JUDICIAL FORFEITURE (211)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 211-2110-340500 | FORFEITURES CLEARED BY COUNTY | 947 | 4,252 | 735 | 973 | 340 | 216 | 500 | | 500 | 0 |
| 211-1910-351100 | INVESTMENT EARNINGS | 22 | 82 | 98 | 167 | 178 | 85 | 400 | 76 | 400 | 0 |
| 211-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (240) | 0 | 240 | 240 | 240 |
| | TOTAL REVENUES | 969 | 4,334 | 833 | 1,140 | 518 | 61 | 900 | 316 | 1,140 | 240 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 211-2110-416002 | TRAINING | 0 | 0 | 0 | 0 | 0 | 975 | 0 | 0 | 0 | 0 |
| 211-2110-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 5,650 | 6,000 | 0 |
| 211-2110-427006 | SPECIAL DEPARTMENTAL SUPP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 975 | 6,000 | 5,650 | 6,000 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 211-2110-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 975 | 6,000 | 5,650 | 6,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 969 | 4,334 | 833 | 1,140 | 518 | (914) | (5,100) | (5,334) | (4,860) | 240 |
| FUND BALANCE - BEGINNING | | 600 | 1,569 | 5,903 | 6,736 | 7,876 | 8,394 | 7,480 | 7,480 | 7,480 | |
| FUND BALANCE - ENDING | | 1,569 | 5,903 | 6,736 | 7,876 | 8,394 | 7,480 | 2,380 | 2,146 | 2,620 | |

**PUBLIC SAFETY FUND (214)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 214-1910-320100 | SALES & USE TAX | 147,067 | 154,581 | 166,239 | 180,943 | 153,403 | 179,773 | 155,000 | 83,755 | 155,000 | 0 |
| 214-1910-351100 | INVESTMENT EARNINGS | 45 | 151 | 168 | 297 | 290 | 779 | 800 | 164 | 800 | 0 |
| 214-1910-351101 | UNREALIZED GAIN (LOSSES | 0 | 0 | 0 | 0 | 0 | (692) | 0 | 692 | 692 | 692 |
| TOTAL REVENUES | | 147,112 | 154,732 | 166,407 | 181,240 | 153,693 | 179,860 | 155,800 | 84,611 | 156,492 | 692 |
| EXPENDITURES | | | | | | | | | | | |
| TRANSFERS & OTHER | | | | | | | | | | | |
| 214-2110-499110 | POLICE SERVICES | 85,000 | 100,000 | 100,000 | 100,000 | 100,005 | 100,008 | 100,000 | 50,004 | 100,000 | 0 |
| 214-2210-499110 | FIRE SERVICES | 55,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 30,000 | 60,000 | 0 |
| TOTAL EXPENDITURES | | 140,000 | 160,000 | 160,000 | 160,000 | 160,005 | 160,008 | 160,000 | 80,004 | 160,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 7,112 | (5,268) | 6,407 | 21,240 | (6,312) | 19,852 | (4,200) | 4,607 | (3,508) | 692 |
| FUND BALANCE - BEGINNING | | 35,360 | 42,472 | 37,204 | 43,611 | 64,851 | 58,539 | 78,391 | 78,391 | 78,391 | |
| FUND BALANCE - ENDING | | 42,472 | 37,204 | 43,611 | 64,851 | 58,539 | 78,391 | 74,191 | 82,998 | 74,883 | |

**GAS TAX FUND (215)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 215-1910-351100 | INVESTMENT EARNINGS | 772 | 3,362 | 3,826 | 5,631 | 3,637 | 3,221 | 4,000 | 696 | 4,000 | 0 |
| 215-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,958) | 0 | 1,958 | 1,958 | 1,958 |
| 215-4149-360301 | GAS TAX 2106 | 67,129 | 69,187 | 73,006 | 75,499 | 77,297 | 73,178 | 80,417 | 33,869 | 80,417 | 0 |
| 215-4149-360302 | GAS TAX 2107 | 148,513 | 143,201 | 148,642 | 159,179 | 159,204 | 160,396 | 164,966 | 62,999 | 164,966 | 0 |
| 215-4149-360303 | GAS TAX 2107.5 | 5,000 | 15,035 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| 215-4149-360305 | GAS TAX 2105 | 90,632 | 143,217 | 116,594 | 122,245 | 125,572 | 123,245 | 132,889 | 53,959 | 132,889 | 0 |
| 215-4149-360306 | GAS TAX 2103 | 164,565 | 293,429 | 198,493 | 111,847 | 59,648 | 92,779 | 86,916 | 41,425 | 86,916 | 0 |
| 215-4149-360307 | GAS TAX - LOAN REPAY | 0 | 0 | 0 | 0 | 0 | 25,818 | 25,818 | 0 | 25,818 | 0 |
| TOTAL REVENUES | | 476,611 | 667,431 | 545,561 | 479,401 | 430,358 | 481,679 | 500,006 | 199,906 | 501,964 | 1,958 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 215-4149-427006 | GENERAL SUPPLIES | 0 | 0 | 28,305 | 0 | 2,831 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 28,305 | 0 | 2,831 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 215-4149-443005 | THERMOPLASTIC MACHINE | 0 | 0 | 20,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215-4149-442001 | CAPITAL PROJECT | | | | | | | | | | |
| | CP1503 - TRANSPORTATION MASTER PLAN | 0 | 0 | 56,107 | 15,380 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1504 - DOWNTOWN STREET IMPROV | 0 | 0 | 14,658 | 5,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1505 - C STREET OVERLAY - JOHNSON - 6TI | 0 | 0 | 16,155 | 114,613 | 114,431 | 0 | 0 | 0 | 0 | 0 |
| | CP1506 - MISCELLANEOUS OVERLAYS | 0 | 256,290 | 200,231 | 550 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1538 - SIGNAL - YOSEMITE & HI-TECH | 0 | 0 | 770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1406 - J ST TRAFFIC CALMING | 0 | 0 | 22,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1540 - ADA TRASITION PLAN | 0 | 0 | 0 | 0 | 51,540 | 0 | 0 | 0 | 0 | 0 |
| | CP1604 - C STREET OVERLAY 6TH - 2ND | 0 | 0 | 0 | 0 | 0 | 3,412 | 0 | 0 | 0 | 0 |
| | CP1605 - 2ND STREET WATER MAIN - C - E ST | 0 | 0 | 0 | 0 | 488,813 | 0 | 0 | 0 | 0 | 0 |
| | CP1613 - S. SIERRA AVE IMPROVEMENTS | 0 | 0 | 0 | 27,574 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1621-YOSEMITE - F TO J ST | 0 | 0 | 0 | 0 | 0 | 183,849 | 0 | 0 | 0 | 0 |
| | CP1622-SUSTAINABLE TRASITION PLAN | 0 | 0 | 0 | 0 | 0 | 4,247 | 0 | 0 | 0 | 0 |
| | CP1735 - C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 0 | 0 | 60,943 | 0 | 0 | 0 | 0 |
| | CP1815 - 3RD AVE - E TO F ST | 0 | 0 | 0 | 0 | 0 | 5,050 | 0 | 2,330 | 0 | 0 |
| | CP 1821 - GREGER/CONAGRA INTERSECTION I | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 0 | 7,500 | 0 |
| | CP1904 - E G SLURRY SEAL - LIVE OAK TO SIE | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 | 0 | 120,000 | 0 |
| | CP1905 - 5TH AVE - G TO J DESIGN | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 0 | 35,000 | 0 |
| | CP1910 - MAAG (G-J) E ST (YOSEMITE-5TH) | 0 | 0 | 0 | 0 | 0 | 0 | 57,082 | 0 | 57,082 | 0 |
| | CP1913 - OLIVE STREET (OAK TO TO West End) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 256,290 | 330,813 | 163,434 | 654,784 | 257,501 | 219,582 | 2,330 | 219,582 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 215-4149-499110 | TRANSFERS OUT | 431,030 | 227,140 | 269,633 | 269,633 | 326,000 | 226,631 | 299,860 | 149,930 | 299,860 | 0 |
| TOTAL EXPENDITURES | | 431,030 | 483,430 | 628,751 | 433,067 | 983,615 | 484,132 | 519,442 | 152,260 | 519,442 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 45,581 | 184,001 | (83,190) | 46,334 | (553,257) | (2,453) | (19,436) | 47,646 | (17,478) | 1,958 |
| FUND BALANCE - BEGINNING | | 633,514 | 679,095 | 863,096 | 779,906 | 826,240 | 272,983 | 270,530 | 270,530 | 270,530 | |
| FUND BALANCE - ENDING | | 679,095 | 863,096 | 779,906 | 826,240 | 272,983 | 270,530 | 251,094 | 318,176 | 253,052 | |

**SB1 - ROAD MAINTENANCE FUND (216)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 216-1910-35110 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 138 | 0 | 289 | 0 | 0 |
| 216-1910-35110 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (694) | 0 | 694 | 694 | 694 |
| 216-4149-36030 | GAS TAX -ROAD MTCE REHAB | 0 | 0 | 0 | 0 | 0 | 84,941 | 380,001 | 191,022 | 380,001 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 84,385 | 380,001 | 192,005 | 380,695 | 694 |
| EXPENDITURES | | | | | | | | | | | |
| 216-4149-44100 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1735 | C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1906 | POPLAR AVE - LAUREL TO FIRST | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 0 | 35,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 0 | 35,000 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 216-999-499110 | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 0 | 35,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 84,385 | 345,001 | 192,005 | 345,695 | 694 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 84,385 | 84,385 | 84,385 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 84,385 | 429,386 | 276,390 | 430,080 | |

**LOCAL TRANSPORTATION FUND (221)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 221-4149-320221 | LOCAL TRANSPORTATION TAX | 357,895 | 0 | 622,203 | 0 | 213,865 | 0 | 0 | 0 | 0 | 0 |
| 221-1910-351100 | INVESTMENT EARNINGS | 390 | 2,109 | 2,312 | 6,202 | 5,598 | 9,779 | 5,000 | 648 | 5,000 | 0 |
| 221-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (5,787) | 0 | 5,787 | 5,787 | 5,787 |
| TOTAL REVENUES | | 358,285 | 2,109 | 624,515 | 6,202 | 219,463 | 3,992 | 5,000 | 6,435 | 10,787 | 5,787 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 221-4140-425003 | CONTRACT SERVICES | 0 | 11,708 | 0 | 0 | 17,370 | 19,390 | 0 | 0 | 0 | 0 |
| 221-4149-441005 | MACHINERY & EQUIPMENT | 0 | 39,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 221-4149-442001 | CAPITAL PROJECTS | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1008 - DAVITT AVE PHASE 1 | 510 | 231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1009 - 7TH - 10TH AVE | 54,854 | 48,815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1010 - HI-TECH PARKWAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1012 - BIKE LANE RESTRIPING | 0 | 0 | 7,001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1013 - ASH STREET TUNNEL | 0 | 0 | 0 | 0 | 0 | 5,070 | 14,930 | 1,004 | 14,930 | 0 |
| | CP 1535 - SIDE WALK ACCESS RAMPS | 0 | 0 | 69,867 | 496 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1604 - C STREET 6TH - YOSEMITE | 0 | 0 | 0 | 0 | 0 | 103,475 | 0 | 0 | 0 | 0 |
| | CP1621- YOSEMITE - F TO J ST | 0 | 0 | 0 | 0 | 0 | 138,794 | 0 | 0 | 0 | 0 |
| | CP1701 - TRAFFIC SIGNAL BATTERY BACKUP | 0 | 0 | 0 | 0 | 26,822 | 0 | 0 | 0 | 0 | 0 |
| | CP1724 - NORTH MAAG SIDEWALK | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | 60,000 | 0 |
| | CP1725- GREGER & HUDSON STREET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CP1730 - 2017 STREET OVERLAY | 0 | 0 | 0 | 0 | 365,050 | 36,743 | 0 | 0 | 0 | 0 |
| | CP1735 - C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 0 | 14,060 | 26,714 | 0 | 0 | 0 | 0 |
| | CP1818 - ARMSTRONG OVERLAY | 0 | 0 | 0 | 0 | 0 | 13,975 | 211,025 | 225,959 | 225,959 | 14,934 |
| | CP1820 - GREGER ST PAVEMENT REPAIR | 0 | 0 | 0 | 0 | 0 | 23,273 | 0 | 0 | 0 | 0 |
| | CP1825 - A STREET SLURRY SEAL | 0 | 0 | 0 | 0 | 0 | 0 | 81,000 | 81,000 | 81,000 | 0 |
| TOTAL EXPENDITURES | | 58,808 | 99,983 | 76,868 | 496 | 423,302 | 367,434 | 366,955 | 307,963 | 381,889 | 14,934 |
| REVENUES OVER (UNDER) EXPENDITURES | | 299,477 | (97,874) | 547,647 | 5,706 | (203,839) | (363,442) | (361,955) | (301,528) | (371,102) | (9,147) |
| FUND BALANCE - BEGINNING | | 204,292 | 503,769 | 405,895 | 953,542 | 959,248 | 755,409 | 391,967 | 30,012 | 391,967 | |
| FUND BALANCE - ENDING | | 503,769 | 405,895 | 953,542 | 959,248 | 755,409 | 391,967 | 30,012 | (271,516) | 20,865 | |

Measure L (222)

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 222-1910-35110 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 544 | 2,000 | 114 | 2,000 | 0 |
| 222-1910-35110 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (2,539) | 0 | 2,539 | 2,539 | 2,539 |
| 222-4149-32022 | TRANSPORTATION SALES TAX | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 0 | 1,000,000 | 0 |
| 222-4149-32122 | LOCAL STREETS & ROADS | 0 | 0 | 0 | 0 | 0 | 853,546 | 0 | 287,708 | 0 | 0 |
| 222-4149-32122 | TRAFFIC MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 170,709 | 0 | 57,541 | 0 | 0 |
| 222-4149-32122 | BIKE & PEDESTRIAN | 0 | 0 | 0 | 0 | 0 | 85,355 | 0 | 28,771 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 1,107,615 | 1,002,000 | 376,673 | 1,004,539 | 2,539 |
| EXPENDITURES | | | | | | | | | | | |
| 222-4149-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| | CP1730 - 2017 STREET OVERLAY | 0 | 0 | 0 | 0 | 593,086 | 46,830 | 0 | | 0 | 0 |
| | CP1809 - PARKING LOT - THIRD & E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,260 | 55,000 | 55,000 |
| | CP1814 - H ST - OAK TO ASH | 0 | 0 | 0 | 0 | 0 | 22,480 | 370,326 | 0 | 370,326 | 0 |
| | CP1816 - MAGNOLIA - OAK TO MAXWELL | 0 | 0 | 0 | 0 | 0 | 355,328 | 494,672 | 402,716 | 494,672 | 0 |
| | CP1906 - TRAIL PROJECT | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 100,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 593,086 | 424,638 | 964,998 | 403,976 | 1,019,998 | 55,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | (593,086) | 682,977 | 37,002 | (27,303) | (15,459) | (52,461) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | (593,086) | 89,891 | 89,891 | 89,891 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | (593,086) | 89,891 | 126,893 | 62,588 | 74,432 | |

**SOLID WASTE MANAGEMENT FUND (229)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 229-1910-351100 | INVESTMENT EARNINGS | 32 | 117 | 146 | 319 | 300 | 681 | 500 | 114 | 500 | 0 |
| 229-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (525) | 0 | 525 | 525 | 525 |
| 229-1910-320403 | RECYCLE PAYMENTS | 2,102 | 2,596 | 20,060 | 6,442 | 2,500 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 2,134 | 2,713 | 20,206 | 6,761 | 2,800 | 156 | 500 | 639 | 1,025 | 525 |
| EXPENDITURES | | | | | | | | | | | |
| 229-1910-425025 | ADMINISTRATION | 0 | 0 | 0 | 2,500 | 0 | 1,271 | 5,000 | 1,041 | 5,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 2,500 | 0 | 1,271 | 5,000 | 1,041 | 5,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 2,134 | 2,713 | 20,206 | 4,261 | 2,800 | (1,115) | (4,500) | (402) | (3,975) | 525 |
| FUND BALANCE - BEGINNING | | 21,170 | 23,304 | 26,017 | 46,223 | 50,484 | 53,284 | 52,169 | 52,169 | 52,169 | |
| FUND BALANCE - ENDING | | 23,304 | 26,017 | 46,223 | 50,484 | 53,284 | 52,169 | 47,669 | 51,767 | 48,194 | |

**GENERAL PLAN FUND (230)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 230-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230-1910-399245 | TRANSFER IN - ECONOMIC DEV | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230-3110-371416 | GENERAL PLAN UPDATE FEE | 45,918 | 40,929 | 38,540 | 81,274 | 65,694 | 85,965 | 65,000 | 23,460 | 65,000 | 0 |
| TOTAL REVENUES | | 45,918 | 340,929 | 38,540 | 81,274 | 65,694 | 85,965 | 65,000 | 23,460 | 65,000 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| 230-3110-425011 | ADVERTISING | 441 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230-3110-425003 | CONTRACT SERVICES | 200,956 | 15,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 201,397 | 15,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (155,479) | 325,126 | 38,540 | 81,274 | 65,694 | 85,965 | 65,000 | 23,460 | 65,000 | 0 |
| FUND BALANCE - BEGINNING | | (682,833) | (838,312) | (513,186) | (474,646) | (393,372) | (327,678) | (241,713) | (241,713) | (241,713) | |
| FUND BALANCE - ENDING | | (838,312) | (513,186) | (474,646) | (393,372) | (327,678) | (241,713) | (176,713) | (218,253) | (176,713) | |

**HOUSING FUND (241)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 241-1910-351100 | INVESTMENT EARNINGS | 0 | 29 | 105 | 310 | 300 | 9,303 | 1,000 | 2,663 | 1,000 |
| 241-3140-351316 | CHILDRENS GUARDIAN | 0 | 0 | 0 | 0 | 0 | 0 | 3,456 | 1,728 | 3,456 |
| 241-1910-351119 | OAK HAVEN | 0 | 0 | 0 | 0 | 46,444 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 29 | 105 | 310 | 46,744 | 9,303 | 4,456 | 4,391 | 4,456 |
| EXPENDITURES | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | |
| 241-3140-425003 | CONTRACT SERVICES | 0 | 0 | 5,604 | 9,348 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 5,604 | 9,348 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 5,604 | 9,348 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 29 | (5,499) | (9,038) | 46,744 | 9,303 | 4,456 | 4,391 | 4,456 |
| FUND BALANCE - BEGINNING | | 0 | 4,141,902 | 4,141,931 | 4,136,432 | 4,127,394 | 4,174,138 | 4,183,441 | 4,183,441 | 4,183,441 |
| FUND BALANCE - ENDING | | 0 | 4,141,931 | 4,136,432 | 4,127,394 | 4,174,138 | 4,183,441 | 4,187,897 | 4,187,832 | 4,187,897 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 4,141,902 | 4,141,931 | 4,136,432 | 4,127,394 | 4,174,138 | 4,183,441 |
| Less Reserved for Loans Outstanding | (4,131,996) | (4,125,207) | (4,125,207) | (4,076,072) | (4,072,616) | (4,069,160) |
| Unreserved | 9,906 | 16,724 | 11,225 | 51,322 | 101,522 | 114,281 |

**HOME LOAN CONSORTIUM FUND (242)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 242-1910-351100 | INVESTMENT EARNINGS | 0 | 13 | (13) | 0 | 1 | 4 | 0 | 0 | 0 | 0 |
| 242-3140-361102 | FEDERAL GRANT | 146,891 | 173,893 | 102,500 | 0 | 18,035 | 1,881 | 2,500 | 1,314 | 2,500 | 0 |
| TOTAL REVENUES | | 146,891 | 173,906 | 102,487 | 0 | 18,036 | 1,885 | 2,500 | 1,314 | 2,500 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 242-3140-410000 | SALARIES | 1,290 | 5,964 | 3,884 | 1,545 | 836 | 0 | 1,500 | 0 | 1,500 | 0 |
| 242-3140-414001 | RETIREMENT | 355 | 1,365 | 1,651 | 222 | 33 | 0 | 600 | 0 | 600 | 0 |
| 242-3140-414002 | HEALTH INSURANCE | 170 | 918 | 1,033 | 7 | 10 | 0 | 260 | 0 | 260 | 0 |
| 242-3140-414003 | WORKERS COMPENSATION INS | 37 | 133 | 210 | 36 | 3 | 0 | 75 | 0 | 75 | 0 |
| 242-3140-414004 | SOCIAL SECURITY/MEDICARE | 23 | 80 | 91 | 1 | 1 | 0 | 30 | 0 | 30 | 0 |
| 242-3140-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 0 | 0 | 1 | 0 | 20 | 0 | 20 | 0 |
| 242-3140-414006 | STATE UNEMPLOYMENT | 0 | 17 | 16 | 0 | 0 | 0 | 15 | 0 | 15 | 0 |
| 242-3140-414008 | LIFE INSURANCE | 2 | 5 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | SALARIES & BENEFITS | 1,877 | 8,482 | 6,891 | 1,811 | 884 | 0 | 2,500 | 0 | 2,500 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 242-3140-425003 | CONTRACT SERVICES | 0 | 0 | 350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 242-3140-425025 | ADMINISTRATIVE CHARGE | 270 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 242-3140-439000 | LOANS MADE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Loans Transferred To Fund 244 | 2,167,619 | 168,616 | 100,000 | 0 | 17,076 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 2,167,889 | 168,746 | 100,350 | 0 | 17,076 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 2,169,766 | 177,228 | 107,241 | 1,811 | 17,960 | 0 | 2,500 | 0 | 2,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (2,022,875) | (3,322) | (4,754) | (1,811) | 76 | 1,885 | 0 | 1,314 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 2,032,686 | 9,811 | 6,489 | 1,735 | (76) | 0 | 1,885 | 1,885 | 1,885 | |
| FUND BALANCE - ENDING | | 9,811 | 6,489 | 1,735 | (76) | 0 | 1,885 | 1,885 | 3,199 | 1,885 | |

**HOME LOAN REUSE FUND (243)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 243-1910-351100 | INVESTMENT EARNINGS | 3 | 3 | 4 | 8 | 11 | 12 | 3 | 1 | 3 | 0 |
| 243-3140-351301 | LOAN REPAYMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 243-3140-399000 | TRANSFER IN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 3 | 3 | 4 | 8 | 11 | 12 | 3 | 1 | 3 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 243-3140-425003 | CONTRACT SERVICES | 0 | 0 | 70 | (70) | 0 | 0 | 0 | 0 | 0 | 0 |
| 243-3140-439000 | LOANS MADE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 70 | (70) | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURE | | 3 | 3 | (66) | 78 | 11 | 12 | 3 | 1 | 3 | 0 |
| FUND BALANCE - BEGINNING | | 490,626 | 490,629 | 490,632 | 490,566 | 490,644 | 490,655 | 490,667 | 490,667 | 490,667 | |
| FUND BALANCE - ENDING | | 490,629 | 490,632 | 490,566 | 490,644 | 490,655 | 490,667 | 490,670 | 490,668 | 490,670 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 490,629 | 490,632 | 490,566 | 490,644 | 490,655 | 490,667 |
| Less Reserved for Loans Outstanding | (488,891) | (488,891) | (488,891) | (488,891) | (488,891) | (488,891) |
| Unreserved Balance | 1,738 | 1,741 | 1,675 | 1,753 | 1,764 | 1,776 |

**HOME LOAN CONSORTIUM REUSE FUND (244)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 244-1910-351100 | INVESTMENT EARNINGS | 0 | 1,517 | 2,588 | 238 | 276 | 4,297 | 5,000 | 64 | 5,000 | 0 |
| | FEDERAL GRANT | 0 | 0 | 0 | 0 | (3,647) | 0 | 0 | 0 | 0 | 0 |
| 244-3140-399242 | Loans Transferred From 242 | 2,167,619 | 168,616 | 100,000 | 0 | 17,076 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 2,167,619 | 170,133 | 102,588 | 238 | 13,705 | 4,297 | 5,000 | 64 | 5,000 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 244-3140-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 244-3140-425003 | ADMINISTRATIVE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 244-3140-439000 | LOANS MADE | 0 | 0 | 0 | 0 | 0 | 54,248 | 50,000 | 0 | 50,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 54,248 | 50,000 | 0 | 50,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 54,248 | 50,000 | 0 | 50,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 2,167,619 | 170,133 | 102,588 | 238 | 13,705 | (49,951) | (45,000) | 64 | (45,000) | 0 |
| FUND BALANCE - BEGINNING | | 0 | 2,167,619 | 2,337,752 | 2,440,340 | 2,440,578 | 2,454,283 | 2,404,332 | 2,404,332 | 2,404,332 | |
| FUND BALANCE - ENDING | | 2,167,619 | 2,337,752 | 2,440,340 | 2,440,578 | 2,454,283 | 2,404,332 | 2,359,332 | 2,404,396 | 2,359,332 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 2,167,619 | 2,337,752 | 2,440,340 | 2,440,578 | 2,454,283 | 2,404,332 |
| Less Reserved for Loans Outstanding | (2,167,619) | (2,337,619) | (2,304,291) | (2,404,291) | (2,437,216) | (2,404,292) |
| Unreserved | 0 | 133 | 136,049 | 36,287 | 17,067 | 40 |

**ECONOMIC DEVELOPMENT FUND (245)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 245-1910-351100 | INVESTMENT EARNINGS | 28,449 | 1,252 | 1,458 | 3,977 | 3,568 | 7,347 | 5,000 | 1,236 | 5,000 | 0 |
| 245-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (5,675) | 0 | 5,675 | 5,675 | 5,675 |
| 245-1910-372500 | SALE OF PROPERTY | 0 | 0 | 470,810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 28,449 | 1,252 | 472,268 | 3,977 | 3,568 | 1,672 | 5,000 | 6,911 | 10,675 | 5,675 |
| EXPENDITURES | | | | | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| 245-1910-441002 | CP1542 - 142 S 2ND AVE DEMO | 0 | 0 | 0 | 18,043 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245-1910-425003 | OTHER PROFESSIONAL FEES | 12,298 | 13,962 | 7,022 | 7,922 | 42,022 | 42 | 0 | 0 | 0 | 0 |
| 245-1910-427031 | BUSINESS INCENTIVE PROGRAM | 0 | 0 | 0 | 2,000 | 1,000 | 1,000 | 10,000 | 1,000 | 10,000 | 0 |
| | | 12,298 | 13,962 | 7,022 | 27,965 | 43,022 | 1,042 | 10,000 | 1,000 | 10,000 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| | FUEL & OIL | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | GENERAL SUPPLIES | 658 | 133 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 778 | 133 | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 245-1910-441002 | IMPROVEMENTS TO LAND | 0 | 0 | 900 | 0 | 3,969 | 0 | 0 | 0 | 0 | 0 |
| CP1809 | PARKING LOT - THIRD & E | 0 | 0 | 0 | 0 | 0 | 10,730 | 175,000 | 5,544 | 175,000 | 0 |
| | IMPROV TO BUILDINGS - HERSHEY | 0 | 0 | 2,860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 3,760 | 0 | 3,969 | 10,730 | 175,000 | 5,544 | 175,000 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| | TRANSFERS OUT - GENERAL PLAN | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 13,076 | 314,095 | 11,012 | 27,965 | 46,991 | 11,772 | 185,000 | 6,544 | 185,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 15,373 | (312,843) | 461,256 | (23,988) | (43,423) | (10,100) | (180,000) | 367 | (174,325) | 5,675 |
| FUND BALANCE - BEGINNING | | 508,996 | 524,369 | 211,526 | 672,782 | 648,794 | 605,371 | 595,271 | 595,271 | 595,271 | |
| FUND BALANCE - ENDING | | 524,369 | 211,526 | 672,782 | 648,794 | 605,371 | 595,271 | 415,271 | 595,638 | 420,946 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 524,369 | 211,526 | 672,782 | 648,794 | 605,371 | 595,271 |
| Less Reserved for Loans Outstanding | (37,131) | (37,131) | (34,855) | (34,855) | (34,855) | (32,354) |
| Unreserved Balance | 487,238 | 174,395 | 637,927 | 613,939 | 570,516 | 562,917 |

**CAL HOME LOAN REUSE FUND (248)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 248-1910-351100 | INVESTMENT EARNINGS | 14 | 1,071 | 92 | (2) | 2,032 | 7,318 | 200 | 120 | 200 | 0 |
| TOTAL REVENUES | | 14 | 1,071 | 92 | (2) | 2,032 | 7,318 | 200 | 120 | 200 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 248-3140-425003 | CONTRACT SERVICES | 0 | 15 | 70 | (70) | 0 | 0 | 0 | 0 | 0 | 0 |
| 248-3140-439000 | LOANS MADE | 0 | 48,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 48,515 | 70 | (70) | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 48,515 | 70 | (70) | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 14 | (47,444) | 22 | 68 | 2,032 | 7,318 | 200 | 120 | 200 | 0 |
| FUND BALANCE - BEGINNING | | 497,649 | 497,663 | 450,219 | 450,241 | 450,309 | 452,341 | 459,659 | 459,659 | 459,659 | |
| FUND BALANCE - ENDING | | 497,663 | 450,219 | 450,241 | 450,309 | 452,341 | 459,659 | 459,859 | 459,779 | 459,859 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 497,663 | 450,219 | 450,241 | 450,309 | 452,341 | 459,659 |
| Less Reserved for Loans Outstanding | (488,200) | ####### | (418,200) | (450,200) | (450,200) | (375,200) |
| Unreserved Balance | 9,463 | 32,019 | 32,041 | 109 | 2,141 | 84,459 |

**BRIDLE RIDGE STREET MAINT FUND (252)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 252-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 11 | 40 | 1,588 | 2,000 | 0 | 2,000 | 0 |
| 252-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,077) | 0 | 1,077 | 1,077 | 1,077 |
| 252-1910-374120 | MISCELLANEOUS | 0 | 0 | 0 | 39,872 | 40,645 | 64,889 | 39,500 | | 39,500 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 39,883 | 40,685 | 65,400 | 41,500 | 1,077 | 42,577 | 1,077 |
| EXPENDITURES | | | | | | | | | | | |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 39,883 | 40,685 | 65,400 | 41,500 | 1,077 | 42,577 | 1,077 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 39,883 | 80,568 | 145,968 | 145,968 | 145,968 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 39,883 | 80,568 | 145,968 | 187,468 | 147,045 | 188,545 | |

**NEIGHBORHOOD STABILIZATION PROGRANT FUND (265)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 265-1910-351100 | INVESTMENT EARNINGS | 0 | 67 | 229 | 251 | 249 | 550 | 400 | 93 | 400 | 0 |
| 265-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (430) | 0 | 430 | 430 | 430 |
| 265-3140-361102 | FEDERAL GRANT | 7,729 | 5,930 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| TOTAL REVENUES | | 7,729 | 5,997 | 229 | 251 | 249 | 120 | 400 | 523 | 830 | 430 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 265-3140-410000 | SALARIES | 1,182 | 1,393 | 2,253 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265-3140-414001 | RETIREMENT | 301 | 323 | 534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265-3140-414002 | HEALTH INSURANCE | 159 | 216 | 342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265-3140-414003 | WORKERS COMPENSATION INS | 28 | 31 | 54 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265-3140-414004 | SOCIAL SECURITY/MEDICARE | 18 | 19 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265-3140-414006 | STATE UNEMPLOYMENT | 2 | 4 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265-3140-414008 | LIFE INSURANCE | 0 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | SALARIES & BENEFITS | 1,690 | 1,987 | 3,225 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 1,690 | 1,987 | 3,225 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 6,039 | 4,010 | (2,996) | 226 | 249 | 120 | 400 | 523 | 830 | 430 |
| FUND BALANCE - BEGINNING | | 35,005 | 41,044 | 45,054 | 42,058 | 42,284 | 42,533 | 42,653 | 42,653 | 42,653 | |
| FUND BALANCE - ENDING | | 41,044 | 45,054 | 42,058 | 42,284 | 42,533 | 42,653 | 43,053 | 43,176 | 43,483 | |

**COMMUNITY DEVELOPMENT BLOCK GRANT REUSE FUND (266)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 266-1910-351100 | INVESTMENT EARNINGS | 2,615 | 100 | 3,636 | 1,082 | 2,423 | 1,540 | 1,000 | 216 | 1,000 | 0 |
| 266-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (993) | 0 | 993 | 993 | 993 |
| 266-3110-399267 | TRANSFER IN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 2,615 | 100 | 3,636 | 1,082 | 2,423 | 547 | 1,000 | 1,209 | 1,993 | 993 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 266-3140-425003 | OTHER PROFESSIONAL FEES | 0 | 0 | 0 | 0 | 23 | 0 | 23 | | 23 | 0 |
| 266-3140-439000 | LOANS MADE | 0 | 0 | 0 | 11,078 | 0 | 0 | 0 | | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 11,078 | 23 | 0 | 23 | 0 | 23 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 11,078 | 23 | 0 | 23 | 0 | 23 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 2,615 | 100 | 3,636 | (9,996) | 2,400 | 547 | 977 | 1,209 | 1,970 | 993 |
| FUND BALANCE - BEGINNING | | 751,749 | 754,364 | 754,464 | 758,100 | 748,104 | 750,504 | 751,051 | 751,051 | 751,051 | |
| FUND BALANCE - ENDING | | 754,364 | 754,464 | 758,100 | 748,104 | 750,504 | 751,051 | 752,028 | 752,260 | 753,021 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 754,364 | 754,464 | 758,100 | 748,104 | 750,504 | 751,051 |
| Less Reserved for Loans Outstanding | (729,725) | (729,725) | (729,725) | (718,646) | (652,909) | (652,425) |
| Unreserved Balance | 24,639 | 24,739 | 28,375 | 29,458 | 97,595 | 98,626 |

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND (267)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 267-1910-351100 | INVESTMENT EARNINGS | 56 | 99 | 47 | 19 | 102 | 74 | 50 | 0 | 50 | 0 |
| 267-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (19) | 0 | 19 | 19 | 19 |
| 267-3110-361102 | FEDERAL GRANT | 137,938 | 368,994 | 6,421 | 308,242 | 918 | 5,635 | 52,000 | | 52,000 | 0 |
| TOTAL REVENUES | | 137,994 | 369,093 | 6,468 | 308,261 | 1,020 | 5,690 | 52,050 | 19 | 52,069 | 19 |
| EXPENDITURES - BY DIVISION | | | | | | | | | | | |
| GRANTS | | 18,960 | 16,633 | 17,071 | 694 | 542 | 291 | 3,639 | 96 | 3,639 | 0 |
| 267-4149-44100 | CAPITAL PROJECTS | | | | | | | | | | 0 |
| CP1008 | DAVITT AVE - PHASE 1 | 7,452 | 150,271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1009 | 7TH - 10TH - D TO E | 330,660 | (11,788) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1017 | DAVITT AVE - PHASE 2 | (2,900) | 0 | 0 | 305,928 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1406 | J ST TRAFFIC CALMING | 0 | 7,010 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1732 | WOOD BASIN STORM DRAIN | 0 | 0 | 0 | 0 | 13,145 | 13,980 | 40,370 | 2,115 | 40,370 | 0 |
| TOTAL EXPENDITURES | | 354,172 | 162,126 | 17,071 | 306,622 | 13,687 | 14,271 | 44,009 | 2,211 | 44,009 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (216,178) | 206,967 | (10,603) | 1,639 | (12,667) | (8,581) | 8,041 | (2,192) | 8,060 | 19 |
| FUND BALANCE - BEGINNING | | 35,114 | (181,064) | 25,903 | 15,300 | 16,939 | 4,272 | (4,309) | (4,309) | (4,309) | |
| FUND BALANCE - ENDING | | (181,064) | 25,903 | 15,300 | 16,939 | 4,272 | (4,309) | 3,732 | (6,501) | 3,751 | |

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND (267)**

| **GRANTS** Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 267-3140-410000 | SALARIES | 14,325 | 10,354 | 11,305 | 22 | 33 | 0 | 1,512 | 0 | 1,512 | 0 |
| 267-3140-414001 | RETIREMENT | 2,116 | 2,718 | 2,722 | 11 | 17 | 0 | 783 | 0 | 783 | 0 |
| 267-3140-414002 | HEALTH INSURANCE | 722 | 1,830 | 1,718 | 3 | 5 | 0 | 221 | 0 | 221 | 0 |
| 267-3140-414003 | WORKERS COMPENSATION INS | 313 | 264 | 467 | 52 | 1 | 0 | 54 | 0 | 54 | 0 |
| 267-3140-414004 | SOCIAL SECURITY/MEDICARE | 207 | 175 | 167 | 0 | 0 | 0 | 22 | 0 | 22 | 0 |
| 267-3140-414005 | LONG TERM DISABILITY | 0 | 0 | 81 | 0 | 0 | 0 | 11 | 0 | 11 | 0 |
| 267-3140-414006 | STATE UNEMPLOYMENT | 101 | 74 | 10 | 0 | 0 | 0 | 9 | 0 | 9 | 0 |
| 267-3140-414008 | LIFE INSURANCE | 18 | 10 | 6 | 0 | 0 | 20 | 4 | 0 | 4 | 0 |
| * | SALARIES & BENEFITS | 17,802 | 15,425 | 16,476 | 88 | 56 | 20 | 2,616 | 0 | 2,616 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 267-3140-416001 | TRAVEL | 20 | 14 | 0 | 109 | 0 | 0 | 0 | 0 | 0 | 0 |
| 267-3140-416002 | TRAINING | 0 | 46 | 0 | 0 | 9 | 8 | 40 | 4 | 40 | 0 |
| 267-3140-416001 | CONFERENCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 267-3140-425011 | ADVERTISING | 295 | 309 | 206 | 88 | 88 | 80 | 500 | 0 | 500 | 0 |
| 267-3140-425003 | CONTRACT SERVICES | 454 | 450 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 267-3140-427001 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 300 | 0 | 300 | 0 |
| * | OPERATIONS & MAINTENANCE | 769 | 819 | 206 | 217 | 97 | 88 | 840 | 4 | 840 | 0 |
| 267-3140-480004 | RISK MANAGEMENT CHARGE | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 92 | 183 | 0 |
| 267-3140-480005 | EMPLOYEE LIABILITY CHARGE | 57 | 57 | 57 | 57 | 57 | 0 | 0 | 0 | 0 | 0 |
| 267-3140-480006 | INFORMATION TECH CHARGE | 57 | 57 | 57 | 57 | 57 | 0 | 0 | 0 | 0 | 0 |
| 267-3140-480007 | VEHICLE REPLACEMENT CHARGE | 92 | 92 | 92 | 92 | 92 | 0 | 0 | 0 | 0 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 389 | 389 | 389 | 389 | 389 | 183 | 183 | 92 | 183 | 0 |
| TOTAL | | 18,960 | 16,633 | 17,071 | 694 | 542 | 291 | 3,639 | 96 | 3,639 | 0 |

**ABANDONED VEHICLE ABATEMENT (268)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 268-1910-351100 | INVESTMENT EARNINGS | 70 | 292 | 280 | 554 | 568 | 1,423 | 1,200 | 256 | 1,200 | 0 |
| 268-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,158) | 0 | 1,158 | 1,158 | 1,158 |
| 268-2110-361500 | ABANDON VEHICLE ABATEMENT | 16,842 | 17,043 | 21,696 | 23,708 | 22,556 | 16,633 | 18,000 | 10,415 | 18,000 | 0 |
| TOTAL REVENUES | | 16,912 | 17,335 | 21,976 | 24,262 | 23,124 | 16,898 | 19,200 | 11,829 | 20,358 | 1,158 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 268-2110-441006 | COMPUTER AND RELATED EQUIP | 0 | 0 | 4,497 | 1,020 | 0 | 1,317 | 500 | 0 | 500 | |
| 268-2110-441009 | VEHICLES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,000 | |
| * | CAPITAL OUTLAY | 0 | 0 | 4,497 | 1,020 | 0 | 1,317 | 500 | 0 | 45,500 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| TRANSFERS & OTHER | | | | | | | | | | | |
| 268-9999-499110 | TRANSFERS OUT | 9,674 | 4,282 | 6,587 | 7,782 | 6,883 | 7,611 | 10,000 | 1,973 | 10,000 | 0 |
| TOTAL EXPENDITURES | | 9,674 | 4,282 | 11,084 | 8,802 | 6,883 | 8,928 | 10,500 | 1,973 | 55,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 7,238 | 13,053 | 10,892 | 15,460 | 16,241 | 7,970 | 8,700 | 9,856 | (35,142) | 1,158 |
| FUND BALANCE - BEGINNING | | 44,875 | 52,113 | 65,166 | 76,058 | 91,518 | 107,759 | 115,729 | 115,729 | 115,729 | |
| FUND BALANCE - ENDING | | 52,113 | 65,166 | 76,058 | 91,518 | 107,759 | 115,729 | 124,429 | 125,585 | 80,587 | |

**EDUCATION/GOVERNMENT CTV FUND (270)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 270-1910-351100 | INVESTMENT EARNINGS | 6 | 136 | 209 | 128 | 106 | 95 | 180 | 62 | 180 | 0 |
| 270-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (265) | 0 | 265 | 265 | 265 |
| 270-1910-320405 | CABLE TV FRANCHISE FEE | 30,662 | 32,602 | 36,190 | 40,763 | 39,708 | 46,433 | 45,000 | 9,412 | 45,000 | 0 |
| TOTAL REVENUES | | 30,668 | 32,738 | 36,399 | 40,891 | 39,814 | 46,263 | 45,180 | 9,739 | 45,445 | 265 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 270-1910-425003 | CONTRACT SERVICES | 3,923 | 5,799 | 4,792 | 5,404 | 5,394 | 7,553 | 10,000 | 6,227 | 10,000 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 270-1910-441005 | MACHINERY AND EQUIPMENT | 167 | 4,742 | 22,881 | 6,690 | 75,699 | 6,762 | 30,000 | 510 | 30,000 | 0 |
| 270-1910-441004 | IMPROVEMENTS TO BUILDING | 0 | 0 | 33,349 | 2,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 167 | 4,742 | 56,230 | 9,240 | 75,699 | 6,762 | 30,000 | 510 | 30,000 | 0 |
| TOTAL EXPENDITURES | | 4,090 | 10,541 | 61,022 | 14,644 | 81,093 | 14,315 | 40,000 | 6,737 | 40,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 26,578 | 22,197 | (24,623) | 26,247 | (41,279) | 31,948 | 5,180 | 3,002 | 5,445 | 265 |
| FUND BALANCE - BEGINNING | | (8,248) | 18,330 | 40,527 | 15,904 | 42,151 | 872 | 32,820 | 32,820 | 32,820 | |
| FUND BALANCE - ENDING | | 18,330 | 40,527 | 15,904 | 42,151 | 872 | 32,820 | 38,000 | 35,822 | 38,265 | |

**BRIDLE RIDGE LLMD (284)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 284-1910-351100 | INVESTMENT EARNINGS | 439 | 1,490 | 612 | 556 | 70 | 83 | 0 | 0 | 0 | 0 |
| 284-6210-374120 | MISCELLANEOUS | 0 | 0 | 0 | 12,900 | 0 | 0 | 0 | 0 | 0 | 0 |
| 284-6210-328101 | ANNUAL ASSESSMENTS | 402,454 | 422,559 | 413,742 | 435,394 | 457,273 | 471,445 | 511,278 | 258,284 | 511,278 | 0 |
| | | | | | | . | . | . | | . | |
| TOTAL REVENUES | | 402,893 | 424,049 | 414,354 | 448,850 | 457,343 | 471,528 | 511,278 | 258,284 | 511,278 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 284-6210-420001 | ELECTRIC | 12,825 | 118,215 | 42,074 | 42,025 | 42,362 | 43,190 | 40,000 | 21,575 | 40,000 | 0 |
| 284-6210-420006 | WATER | 88,947 | 125,018 | 111,305 | 101,932 | 118,531 | 132,787 | 120,000 | 107,031 | 120,000 | 0 |
| 284-6210-424007 | TREE MAINTENANCE/REPLACE | 0 | 13,490 | 10,416 | 23,041 | 5,405 | 8,672 | 5,000 | 5,052 | 5,000 | 0 |
| 284-6210-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 456 | 8,236 | 2,792 | 9,222 | 4,363 | 1,234 | 5,000 | 493 | 5,000 | 0 |
| 284-6210-424009 | IRRIGATION MAINTENANCE | 5,947 | 9,989 | 30,699 | 22,192 | 23,868 | 38,964 | 15,000 | 6,953 | 15,000 | 0 |
| 284-6210-425003 | CONTRACT SERVICES | 3,639 | 4,308 | 4,936 | 3,970 | 3,596 | 19,388 | 4,000 | 3,770 | 4,000 | 0 |
| 284-6210-425011 | ADVERTISING | 0 | 229 | 62 | 30 | 97 | 35 | 100 | 0 | 100 | 0 |
| 284-6210-425015 | LANDSCAPING | 153,330 | 158,334 | 231,391 | 266,555 | 274,522 | 308,759 | 278,187 | 139,094 | 278,187 | 0 |
| 284-6210-425025 | PARKS MAINTENANCE CHARGES | 24,848 | 31,500 | 38,000 | 38,000 | 38,000 | 38,000 | 20,000 | 10,000 | 20,000 | 0 |
| 284-6210-425026 | FINANCE ADMINISTRATIVE CHARGE | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 7,500 | 15,000 | 0 |
| 286-6210-427006 | GENERAL SUPPLIES | 2,820 | 4,054 | 3,227 | 19,694 | 4,632 | 5,700 | 5,150 | 2,151 | 5,150 | 0 |
| | TRAIL SLURRY SEAL | 0 | 52,556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ELECTRICAL SYSTEMS - CP1409 | 0 | 2,603 | 18,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | EROSION CONTROL - CP1507 | 0 | 5,275 | 7,145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ALLEY REHABILITATION -CP1508 | 0 | 0 | 5,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAIL REHABILITATION -CP1509 | 0 | 2,970 | 8,984 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 307,812 | 551,777 | 529,763 | 541,661 | 530,376 | 611,729 | 507,437 | 303,619 | 507,437 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 95,081 | (127,728) | (115,409) | (92,811) | (73,033) | (140,201) | 3,841 | (45,335) | 3,841 | 0 |
| FUND BALANCE - BEGINNING | | 309,143 | 404,224 | 276,496 | 161,087 | 68,276 | (4,757) | (144,958) | (144,958) | (144,958) | |
| FUND BALANCE - ENDING | | 404,224 | 276,496 | 161,087 | 68,276 | (4,757) | (144,958) | (141,117) | (190,293) | (141,117) | |

**BURCHELL HILL LLMD (285)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 285-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 5 | 44 | 19 | 463 | 300 | 103 | 300 | 0 |
| 285-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (993) | 0 | 993 | 993 | 993 |
| 285-6220-328101 | ANNUAL ASSESSMENTS | 177,466 | 179,667 | 181,807 | 189,747 | 195,080 | 215,986 | 209,121 | 111,983 | 209,121 | 0 |
| TOTAL REVENUES | | 177,466 | 179,667 | 181,812 | 189,791 | 195,099 | 215,456 | 209,421 | 113,079 | 210,414 | 993 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 285-6220-420001 | ELECTRIC | 12,035 | 11,566 | 11,756 | 13,319 | 14,047 | 15,796 | 16,000 | 7,552 | 16,000 | 0 |
| 285-6220-420006 | WATER | 51,834 | 51,359 | 53,975 | 52,816 | 55,561 | 61,356 | 60,000 | 51,572 | 60,000 | 0 |
| 285-6220-424007 | TREE MAINTENANCE/REPLACE | 400 | 1,030 | 1,602 | 2,393 | 1,742 | 1,688 | 30,000 | 5,235 | 30,000 | 0 |
| 285-6220-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 0 | 1,625 | 0 | 1,781 | 248 | 859 | 1,600 | 0 | 1,600 | 0 |
| 285-6220-424009 | IRRIGATION MAINTENANCE | 8,949 | 14,181 | 9,355 | 12,119 | 11,099 | 11,723 | 15,000 | 14,273 | 15,000 | 0 |
| 285-6220-425003 | CONTRACT SERVICES | 1,885 | 1,885 | 3,213 | 2,305 | 3,658 | 1,885 | 2,500 | 1,885 | 2,500 | 0 |
| 285-6220-425011 | ADVERTSING | 0 | 71 | 34 | 30 | 97 | 35 | 80 | 0 | 80 | 0 |
| 285-6220-425015 | LANDSCAPING | 74,483 | 74,483 | 74,483 | 75,403 | 74,483 | 74,363 | 76,000 | 31,035 | 76,000 | 0 |
| 285-6220-425025 | PARKS MAINTENANCE CHARGES | 4,250 | 7,250 | 9,250 | 9,250 | 9,250 | 9,250 | 9,250 | 4,625 | 9,250 | 0 |
| 285-6220-425026 | FINANCE ADMINISTRATIVE CHARGES | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 2,500 | 5,000 | 0 |
| 285-6220-427006 | GENERAL SUPPLIES | 585 | 586 | 606 | 1,316 | 11 | 442 | 5,150 | 501 | 5,150 | 0 |
| TOTAL EXPENDITURES | | 158,421 | 169,036 | 169,274 | 175,732 | 175,196 | 182,397 | 220,580 | 119,178 | 220,580 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 19,045 | 10,631 | 12,538 | 14,059 | 19,903 | 33,059 | (11,159) | (6,099) | (10,166) | 993 |
| FUND BALANCE - BEGINNING | | (43,629) | (24,584) | (13,953) | (1,415) | 12,644 | 32,547 | 65,606 | 65,606 | 65,606 | |
| FUND BALANCE - ENDING | | (24,584) | (13,953) | (1,415) | 12,644 | 32,547 | 65,606 | 54,447 | 59,507 | 55,440 | |

**VINEYARD LLMD (286)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 286-1910-351100 | INVESTMENT EARNINGS | 250 | 1,080 | 1,234 | 2,215 | 2,101 | 5,061 | 5,000 | 769 | 5,000 | 0 |
| 286-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (4,064) | 0 | 4,064 | 4,064 | 4,064 |
| 286-6230-374120 | MISCELLANEOUS | 0 | 0 | 6,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 286-6230-328101 | ANNUAL ASSESSMENTS | 180,876 | 184,624 | 219,034 | 220,661 | 220,158 | 205,167 | 220,410 | 113,359 | 220,410 | 0 |
| TOTAL REVENUES | | 181,126 | 185,704 | 226,774 | 222,876 | 222,259 | 206,164 | 225,410 | 118,192 | 229,474 | 4,064 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 286-6230-420001 | ELECTRIC | 34,373 | (72,827) | 6,378 | 6,585 | 7,144 | 6,930 | 6,600 | 3,566 | 6,600 | 0 |
| 286-6230-420006 | WATER | 45,212 | 51,317 | 47,827 | 41,326 | 49,155 | 56,264 | 58,000 | 43,514 | 58,000 | 0 |
| 286-6230-424007 | TREE MAINTENANCE/REPLACE | 0 | 9,655 | 5,358 | 10,853 | 24,410 | 11,737 | 30,000 | 6,547 | 30,000 | 0 |
| 286-6230-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 0 | 3,102 | 0 | 1,218 | 0 | 40,387 | 15,000 | 0 | 15,000 | 0 |
| 286-6230-424009 | IRRIGATION MAINTENANCE | 3,361 | 8,460 | 5,569 | 11,151 | 16,676 | 10,884 | 25,000 | 1,668 | 25,000 | 0 |
| 286-6230-425003 | CONTRACT SERVICES | 2,547 | 2,628 | 3,107 | 2,420 | 2,045 | 2,045 | 2,700 | 6,980 | 2,700 | 0 |
| 286-6230-425011 | ADVERTISING | 0 | 99 | 62 | 30 | 97 | 35 | 100 | 0 | 100 | 0 |
| 286-6230-425015 | LANDSCAPING | 53,957 | 53,700 | 72,438 | 78,000 | 78,000 | 84,039 | 82,830 | 42,885 | 82,830 | 0 |
| 286-6230-425025 | PARKS MAINTENANCE CHARGES | 13,992 | 16,345 | 20,220 | 20,220 | 20,220 | 20,220 | 10,000 | 5,000 | 10,000 | 0 |
| 286-6230-425026 | FINANCE ADMINISTRATIVE CHARGES | 6,000 | 7,655 | 7,655 | 7,655 | 7,655 | 7,653 | 7,655 | 3,828 | 7,655 | 0 |
| 286-6230-427006 | GENERAL SUPPLIES | 1,061 | 7,159 | (2,284) | 13,110 | 1,995 | 924 | 2,500 | 859 | 2,500 | 0 |
| TOTAL EXPENDITURES | | 160,503 | 87,293 | 166,330 | 192,568 | 207,397 | 241,118 | 240,385 | 114,847 | 240,385 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 20,623 | 98,411 | 60,444 | 30,308 | 14,862 | (34,954) | (14,975) | 3,345 | (10,911) | 4,064 |
| FUND BALANCE - BEGINNING | | 178,919 | 199,542 | 297,953 | 358,397 | 388,705 | 403,567 | 368,613 | 368,613 | 368,613 | |
| FUND BALANCE - ENDING | | 199,542 | 297,953 | 358,397 | 388,705 | 403,567 | 368,613 | 353,638 | 371,958 | 357,702 | |
| FUND BALANCE | | | | | | | | | | | |
| UNRESERVED | | 199,542 | 249,291 | 245,585 | 279,893 | 278,294 | 243,340 | 228,365 | | 232,429 | |
| RESERVED | | | | | | | | | | | |
| STREET LIGHT REPLACEMENT | | 0 | 15,614 | 35,808 | 35,808 | 39,008 | 39,008 | 39,008 | | 39,008 | |
| STREET TREES REPLACEMENT | | 0 | 3,410 | 7,410 | 7,410 | 9,170 | 9,170 | 9,170 | | 9,170 | |
| PARK STRUCTURES REPLACEMENT | | 0 | 29,638 | 69,594 | 65,594 | 77,095 | 77,095 | 77,095 | | 77,095 | |
| | | 199,542 | 297,953 | 358,397 | 388,705 | 403,567 | 368,613 | 353,638 | | 357,702 | |

**LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)**

**LIVE OAK LLMD (6241)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 288-6241-351100 | INVESTMENT EARNINGS | 12 | 57 | 45 | 98 | 112 | 256 | 50 | 38 | 50 | 0 |
| 288-6241-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (185) | 0 | 185 | 185 | 185 |
| 288-6241-328101 | ANNUAL ASSESSMENTS | 2,904 | 4,294 | 3,329 | 4,743 | 4,459 | 4,499 | 4,500 | 2,352 | 4,500 | 0 |
| TOTAL REVENUES | | 2,916 | 4,351 | 3,374 | 4,841 | 4,571 | 4,570 | 4,550 | 2,575 | 4,735 | 185 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 288-6241-420001 | ELECTRIC | 996 | 1,913 | 1,137 | 1,168 | 1,211 | 1,041 | 1,400 | 243 | 1,400 | 0 |
| 288-6241-425003 | CONTRACT SERVICES | 514 | 514 | 514 | 475 | 483 | 483 | 515 | 483 | 515 | 0 |
| 288-6241-425011 | ADVERTISING | 0 | 8 | 0 | 10 | 26 | 7 | 20 | 0 | 20 | 0 |
| 288-6241-425026 | FINANCE ADMINISTRATIVE CHARGES | 774 | 775 | 775 | 533 | 50 | 775 | 775 | 387 | 775 | 0 |
| 288-6241-427006 | GENERAL SUPPLIES | 43 | 20 | 393 | 0 | 0 | 0 | 50 | 0 | 50 | 0 |
| TOTAL EXPENDITURES | | 2,327 | 3,230 | 2,819 | 2,186 | 1,770 | 2,306 | 2,760 | 1,113 | 2,760 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 589 | 1,121 | 555 | 2,655 | 2,801 | 2,264 | 1,790 | 1,462 | 1,975 | 185 |
| FUND BALANCE - BEGINNING | | 10,228 | 10,817 | 11,938 | 12,493 | 15,148 | 17,949 | 20,213 | 20,213 | 20,213 | |
| FUND BALANCE - ENDING | | 10,817 | 11,938 | 12,493 | 15,148 | 17,949 | 20,213 | 22,003 | 21,675 | 22,188 | |

**LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)**

**REINMAN COURT LLMD (6242)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 288-6242-351100 | INVESTMENT EARNINGS | 11 | 63 | 49 | 95 | 111 | 234 | 60 | 36 | 60 | 0 |
| 288-6242-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (174) | 0 | 174 | 174 | 174 |
| 288-6242-328101 | ANNUAL ASSESSMENTS | 6,328 | 6,515 | 6,516 | 7,085 | 7,288 | 7,115 | 7,510 | 3,260 | 7,510 | 0 |
| TOTAL REVENUES | | 6,339 | 6,578 | 6,565 | 7,180 | 7,399 | 7,175 | 7,570 | 3,470 | 7,744 | 174 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 288-6242-420001 | ELECTRIC | 120 | 120 | 121 | 120 | 120 | 120 | 150 | 60 | 150 | 0 |
| 288-6242-420006 | WATER | 825 | 977 | 1,253 | 1,057 | 1,382 | 1,519 | 1,500 | 619 | 1,500 | 0 |
| 288-6242-424007 | TREE MAINTENANCE/REPLACE | 0 | 0 | 1,620 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0 |
| 288-6242-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 | 1,500 | 0 |
| 288-6242-424009 | IRRIGATION MAINTENANCE | 0 | 11 | 52 | 270 | 243 | 469 | 2,500 | 0 | 2,500 | 0 |
| 288-6242-425003 | CONTRACT SERVICES | 130 | 130 | 130 | 195 | 141 | 141 | 150 | 141 | 150 | 0 |
| 288-6242-425011 | ADVERTISING | 0 | 31 | 28 | 2 | 13 | 7 | 10 | 0 | 10 | 0 |
| 288-6242-425015 | LANDSCAPING SERVICES | 3,450 | 3,000 | 2,907 | 2,656 | 2,753 | 2,784 | 3,200 | 1,265 | 3,200 | 0 |
| 288-6242-425025 | PARKS MAINTENANCE CHARGES | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 200 | 400 | 0 |
| 288-6242-425026 | FINANCE ADMINISTRATIVE CHARGES | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 100 | 200 | 0 |
| 288-6242-427006 | GENERAL SUPPLIES | 73 | 9 | 393 | 0 | 0 | 0 | 100 | 0 | 100 | 0 |
| TOTAL EXPENDITURES | | 5,198 | 4,878 | 7,104 | 4,900 | 5,252 | 5,640 | 10,710 | 2,385 | 10,710 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,141 | 1,700 | (539) | 2,280 | 2,147 | 1,535 | (3,140) | 1,085 | (2,966) | 174 |
| FUND BALANCE - BEGINNING | | 10,163 | 11,304 | 13,004 | 12,465 | 14,745 | 16,892 | 18,427 | 18,427 | 18,427 | |
| FUND BALANCE - ENDING | | 11,304 | 13,004 | 12,465 | 14,745 | 16,892 | 18,427 | 15,287 | 19,512 | 15,461 | |

**LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)**

**SUNSET MEADOWS LLMD (6243)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 288-6243-351100 | INVESTMENT EARNINGS | 128 | 539 | 419 | 590 | 504 | 1,042 | 500 | 179 | 500 | 0 |
| 288-6243-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (873) | 0 | 873 | 873 | 873 |
| 288-6243-328101 | ANNUAL ASSESSMENTS | 8,649 | 8,323 | 8,762 | 9,488 | 9,592 | 15,238 | 15,500 | 10,244 | 15,500 | 0 |
| TOTAL REVENUES | | 8,777 | 8,862 | 9,181 | 10,078 | 10,096 | 15,407 | 16,000 | 11,296 | 16,873 | 873 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 288-6243-420001 | ELECTRIC | 1,648 | 865 | 1,882 | 1,934 | 2,006 | 1,959 | 2,200 | 896 | 2,200 | 0 |
| 288-6243-420006 | WATER | 3,176 | 11,143 | 7,362 | 6,155 | 7,420 | 7,990 | 8,300 | 6,888 | 8,300 | 0 |
| 288-6243-424007 | TREE MAINTENANCE/REPLACE | 0 | 0 | 0 | 5,912 | 0 | 819 | 3,000 | 0 | 3,000 | 0 |
| 288-6243-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 0 | 378 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 0 |
| 288-6243-424009 | IRRIGATION MAINTENANCE | 94 | 5,607 | 952 | 1,962 | 605 | 631 | 8,000 | 600 | 8,000 | 0 |
| 288-6243-425003 | CONTRACT SERVICES | 404 | 404 | 404 | 395 | 423 | 422 | 450 | 422 | 450 | 0 |
| 288-6243-425011 | ADVERTISING | 0 | 36 | 28 | 8 | 24 | 7 | 30 | 0 | 30 | 0 |
| 288-6243-425015 | LANDSCAPING SERVICES | 3,300 | 3,000 | 4,775 | 5,819 | 5,645 | 5,709 | 6,104 | 2,595 | 6,104 | 0 |
| 288-6243-425025 | PARKS MAINTENANCE CHARGES | 145 | 145 | 145 | 145 | 145 | 145 | 145 | 72 | 145 | 0 |
| 288-6243-425026 | FINANCE ADMINISTRATIVE CHARGES | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 200 | 400 | 0 |
| 288-6243-427006 | GENERAL SUPPLIES | 73 | 26 | 273 | 377 | 0 | 0 | 500 | 0 | 500 | 0 |
| TOTAL EXPENDITURES | | 9,240 | 22,004 | 16,221 | 23,107 | 16,668 | 18,082 | 29,629 | 11,673 | 29,629 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (463) | (13,142) | (7,040) | (13,029) | (6,572) | (2,675) | (13,629) | (377) | (12,756) | 873 |
| FUND BALANCE - BEGINNING | | 124,933 | 124,470 | 111,328 | 104,288 | 91,259 | 84,687 | 82,012 | 82,012 | 82,012 | |
| FUND BALANCE - ENDING | | 124,470 | 111,328 | 104,288 | 91,259 | 84,687 | 82,012 | 68,383 | 81,635 | 69,256 | |

**LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)**

**STERLING HILLS LLMD (6244)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 288-6244-351100 | INVESTMENT EARNINGS | 196 | 452 | 352 | 527 | 405 | 902 | 400 | 156 | 400 | 0 |
| 288-6244-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (762) | 0 | 762 | 762 | 762 |
| 288-6244-328101 | ANNUAL ASSESSMENTS | 4,666 | 7,379 | 8,500 | 9,750 | 13,770 | 20,679 | 20,680 | 14,362 | 20,680 | 0 |
| TOTAL REVENUES | | 4,862 | 7,831 | 8,852 | 10,277 | 14,175 | 20,819 | 21,080 | 15,280 | 21,842 | 762 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 288-6244-420001 | ELECTRIC | 265 | 256 | 302 | 284 | 27 | 326 | 400 | 168 | 400 | 0 |
| 288-6244-420006 | WATER | 2,206 | 2,651 | 3,910 | 3,241 | 3,481 | 4,093 | 4,500 | 4,034 | 4,500 | 0 |
| 288-6244-424007 | TREE MAINTENANCE/REPLACE | 0 | 0 | 0 | 427 | 1,051 | 682 | 3,000 | 520 | 3,000 | 0 |
| 288-6244-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 0 | 433 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 0 |
| 288-6244-424009 | IRRIGATION MAINTENANCE | 0 | 0 | 110 | 692 | 883 | 1,275 | 8,000 | 633 | 8,000 | 0 |
| 288-6244-425003 | CONTRACT SERVICES | 473 | 473 | 473 | 445 | 468 | 469 | 500 | 469 | 500 | 0 |
| 288-6244-425011 | ADVERTISING | 0 | 37 | 28 | 9 | 26 | 7 | 30 | 0 | 30 | 0 |
| 288-6244-425015 | LANDSCAPING SERVICES | 2,250 | 2,725 | 5,233 | 13,400 | 14,900 | 15,844 | 18,360 | 3,893 | 18,360 | 0 |
| 288-6244-425025 | PARKS MAINTENANCE CHARGES | 976 | 600 | 600 | 600 | 600 | 600 | 600 | 300 | 600 | 0 |
| 288-6244-425026 | FINANCE ADMINISTRATIVE CHARGES | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 200 | 400 | 0 |
| 288-6244-427006 | GENERAL SUPPLIES | 53 | 208 | 393 | 0 | 0 | 0 | 400 | 0 | 400 | 0 |
| TOTAL EXPENDITURES | | 6,623 | 7,783 | 11,449 | 19,498 | 21,836 | 23,696 | 36,690 | 10,217 | 36,690 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (1,761) | 48 | (2,597) | (9,221) | (7,661) | (2,877) | (15,610) | 5,063 | (14,848) | 762 |
| FUND BALANCE - BEGINNING | | 95,062 | 93,301 | 93,349 | 90,752 | 81,531 | 73,870 | 70,993 | 70,993 | 70,993 | |
| FUND BALANCE - ENDING | | 93,301 | 93,349 | 90,752 | 81,531 | 73,870 | 70,993 | 55,383 | 76,056 | 56,145 | |

**LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)**

**MURDOCH ESTATES LLMD (6245)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 288-6245-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288-6245-328101 | ANNUAL ASSESSMENTS | 562 | 569 | 597 | 978 | 982 | 1,358 | 1,340 | 679 | 1,340 | 0 |
| TOTAL REVENUES | | 562 | 569 | 597 | 978 | 982 | 1,358 | 1,340 | 679 | 1,340 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 288-6245-420001 | ELECTRIC | 96 | 101 | 109 | 112 | 117 | 118 | 125 | 61 | 125 | 0 |
| 288-6245-420006 | WATER | 637 | 581 | 693 | 727 | 853 | 679 | 800 | 441 | 800 | 0 |
| 288-6245-425003 | CONTRACT SERVICES | 1,564 | 55 | 55 | 65 | 61 | 61 | 65 | 61 | 65 | 0 |
| 288-6245-425011 | ADVERTISING | 0 | 1 | 0 | 1 | 9 | 7 | 5 | 0 | 5 | 0 |
| 288-6245-425026 | FINANCE ADMINISTRATIVE CHARGES | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 35 | 70 | 0 |
| 288-6245-427006 | GENERAL SUPPLIES | 53 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 2,420 | 817 | 927 | 975 | 1,110 | 935 | 1,065 | 598 | 1,065 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (1,858) | (248) | (330) | 3 | (128) | 423 | 275 | 81 | 275 | 0 |
| FUND BALANCE - BEGINNING | | 158 | (1,700) | (1,948) | (2,278) | (2,275) | (2,403) | (1,980) | (1,980) | (1,980) | |
| FUND BALANCE - ENDING | | (1,700) | (1,948) | (2,278) | (2,275) | (2,403) | (1,980) | (1,705) | (1,899) | (1,705) | |

**FIRE SERVICES CFD 2003-01 (291)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 291-1910-351100 | INVESTMENT EARNINGS | 11 | 96 | 80 | 96 | 5 | 227 | 200 | 17 | 200 | 0 |
| 291-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (514) | 0 | 514 | 514 | 514 |
| 291-2210-328101 | ANNUAL ASSESSMENTS | 289,789 | 301,001 | 309,671 | 322,453 | 344,175 | 371,345 | 394,659 | 199,472 | 394,659 | 0 |
| TOTAL REVENUES | | 289,800 | 301,097 | 309,751 | 322,549 | 344,180 | 371,058 | 394,859 | 200,003 | 395,373 | 514 |
| EXPENDITURES | | | | | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 291-2210-499465 | TRANSFERS OUT-DEBT SERVICE | 0 | 0 | 180,000 | 170,000 | 160,000 | 160,008 | 160,000 | 80,000 | 160,000 | 0 |
| 291-2210-499110 | TRANSFERS OUT-GENERAL FUND | 285,000 | 300,000 | 170,000 | 140,000 | 190,000 | 190,000 | 190,000 | 95,000 | 190,000 | 0 |
| TOTAL EXPENDITURES | | 285,000 | 300,000 | 350,000 | 310,000 | 350,000 | 350,008 | 350,000 | 175,000 | 350,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 4,800 | 1,097 | (40,249) | 12,549 | (5,820) | 21,050 | 44,859 | 25,003 | 45,373 | 514 |
| FUND BALANCE - BEGINNING | | 34,004 | 38,804 | 39,901 | (348) | 12,201 | 6,381 | 27,431 | 27,431 | 27,431 | |
| FUND BALANCE - ENDING | | 38,804 | 39,901 | (348) | 12,201 | 6,381 | 27,431 | 72,290 | 52,434 | 72,804 | |

**PUBLIC SAFETY CFD 2007-01 (292)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 292-1910-351100 | INVESTMENT EARNINGS | 68 | 39 | 53 | 227 | 226 | 157 | 200 | 27 | 200 | 0 |
| 292-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (208) | 0 | 208 | 208 | 208 |
| 292-1910-328101 | ANNUAL ASSESSMENTS | 44,975 | 52,855 | 76,279 | 109,169 | 138,765 | 156,012 | 191,489 | 90,098 | 191,489 | 0 |
| TOTAL REVENUES | | 45,043 | 52,894 | 76,332 | 109,396 | 138,991 | 155,961 | 191,689 | 90,333 | 191,897 | 208 |
| EXPENDITURES | | | | | | | | | | | |
| TRANSFERS & OTHER | | | | | | | | | | | |
| 292-2110-499110 | POLICE SERVICES | 11,000 | 25,000 | 30,000 | 30,000 | 99,998 | 75,000 | 75,000 | 37,500 | 75,000 | 0 |
| 292-2210-499110 | FIRE SERVICES | 11,000 | 25,000 | 30,000 | 30,000 | 99,998 | 75,000 | 75,000 | 37,500 | 75,000 | 0 |
| TOTAL EXPENDITURES | | 22,000 | 50,000 | 60,000 | 60,000 | 199,996 | 150,000 | 150,000 | 75,000 | 150,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 23,043 | 2,894 | 16,332 | 49,396 | (61,005) | 5,961 | 41,689 | 15,333 | 41,897 | 208 |
| FUND BALANCE - BEGINNING | | (10,952) | 12,091 | 14,985 | 31,317 | 80,713 | 19,708 | 25,669 | 25,669 | 25,669 | |
| FUND BALANCE - ENDING | | 12,091 | 14,985 | 31,317 | 80,713 | 19,708 | 25,669 | 67,358 | 41,002 | 67,566 | |

**MAINTENANCE SERVICES CFD 2015-01 (293)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 293-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 40 | 745 | 600 | 177 | 600 | 0 |
| 293-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (812) | 0 | 812 | 812 | 812 |
| 293-6250-328101 | ANNUAL ASSESSMENTS | 0 | 0 | 0 | 0 | 49,717 | 31,306 | 57,114 | 33,914 | 57,114 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 49,757 | 31,239 | 57,714 | 34,903 | 58,526 | 812 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 293-6250-420001 | ELECTRIC | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 | 1,500 | 0 |
| 293-6250-420006 | WATER | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 3,000 | 0 |
| 293-6250-425011 | ADVERTSING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293-6250-424007 | TREE MAINTENANCE/REPLACE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293-6250-424008 | ELECTRICAL/LIGHTS MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293-6250-424009 | IRRIGATION MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293-6250-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293-6250-425015 | LANDSCAPING | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 3,000 | 0 |
| 293-6250-425025 | PARKS MAINTENANCE CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293-6250-425026 | FINANCE ADMINISTRATIVE CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 0 |
| 293-6250-427006 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 8,000 | 0 | 8,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 49,757 | 31,239 | 49,714 | 34,903 | 50,526 | 812 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 49,757 | 80,996 | 80,996 | 80,996 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 49,757 | 80,996 | 130,710 | 115,899 | 131,522 | |

**SURFACE TRANSPORTATION FUND (316)**

| Account # | Account/Description | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 316-1910-351100 | INVESTMENT EARNINGS | 218 | 76 | (8) | 0 | 0 | 0 | 0 | 0 | 0 |
| 316-4149-361101 | FEDERAL GAS TAX -CMAQ | 188,566 | 1,620 | 1,010,727 | 5,794 | 1,251,615 | 515,444 | 0 | 515,444 | 0 |
| | TOTAL REVENUES | 188,784 | 1,696 | 1,010,719 | 5,794 | 1,251,615 | 515,444 | 0 | 515,444 | 0 |
| 316-4149-441001 | CAPITAL PROJECTS | | | | | | | | | |
| CP0821 | SIGNAL - G & YOSEMITE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0823 | MISCELLANEOUS OVERLAYS | 203,084 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1106 | FIRST AVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1107 | OAK - POPLAR TO WALNUT | 0 | 0 | 0 | 1,210 | (1,210) | 0 | 0 | 0 | 0 |
| CP1106 | FIRST AVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1405 | S.YOSEMITE PEDESTRIAN | 44,085 | 11,718 | 581,265 | 80,392 | 0 | 0 | 0 | 0 | 0 |
| CP1510 | S. YOSEMITE PAVEMENT REHAB | 0 | 494,661 | 149,946 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1604 | C STREET - 6th to YOSEMITE - OVERLAY | 0 | 0 | 0 | 1,820 | 331,270 | 0 | 0 | 0 | 0 |
| CP1621 | YOSEMITE - F TO J ST | 0 | 0 | 12,465 | 14,590 | 292,424 | 0 | 0 | 0 | 0 |
| CP1622 | SUSTAINABLE TRANSITION PLAN | 0 | 0 | 168 | 110,076 | 32,022 | 0 | 0 | 0 | 0 |
| CP1735 | C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 0 | 195,814 | 0 | 0 | 0 | 0 |
| CP1909 | G & MAAG INTERSECTION | 0 | 0 | 0 | 0 | 0 | 237,526 | 0 | 237,526 | 0 |
| CP1910 | MAAG (G-J) E ST (YOSEMITE-5TH) | 0 | 0 | 0 | 0 | 0 | 277,918 | 0 | 277,918 | 0 |
| TOTAL EXPENDITURES | | 247,169 | 506,379 | 743,844 | 208,088 | 850,320 | 515,444 | 0 | 515,444 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (58,385) | (504,683) | 266,875 | (202,294) | 401,295 | 0 | 0 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 97,192 | 38,807 | (465,876) | (199,001) | (401,295) | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 38,807 | (465,876) | (199,001) | (401,295) | 0 | 0 | 0 | 0 | |

**S. YOSEMITE COMMUNITY PARK GRANT (331)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 331-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331-1910-362410 | STATE GRANT | 710,300 | 126,653 | 213,521 | 25,947 | 2,317,818 | 64,979 | 915,782 | 0 | 915,782 | 0 |
| TOTAL REVENUES | | 710,300 | 126,653 | 213,521 | 25,947 | 2,317,818 | 64,979 | 915,782 | 0 | 915,782 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 331-7218-425003 | CONTRACT SERVICES | 13,461 | 94,552 | 209,156 | 28,039 | 2,658,134 | 618,841 | 17,763 | 20,733 | 17,763 | 0 |
| 331-7218-425025 | ADMINISTRATIVE CHARGE | 12,122 | 8,806 | 2,375 | 628 | 0 | 0 | 0 | 0 | 0 | 0 |
| | LAND | 695,738 | 13,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 721,321 | 117,108 | 211,531 | 28,667 | 2,658,134 | 618,841 | 17,763 | 20,733 | 17,763 | 0 |
| TOTAL EXPENDITURES | | 721,321 | 117,108 | 211,531 | 28,667 | 2,658,134 | 618,841 | 17,763 | 20,733 | 17,763 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (11,021) | 9,545 | 1,990 | (2,720) | (340,316) | (553,862) | 898,019 | (20,733) | 898,019 | 0 |
| FUND BALANCE - BEGINNING | | (1,635) | (12,656) | (3,111) | (1,121) | (3,841) | (344,157) | (898,019) | 0 | (898,019) | |
| FUND BALANCE - ENDING | | (12,656) | (3,111) | (1,121) | (3,841) | (344,157) | (898,019) | 0 | (20,733) | 0 | |

**PARKS CAPITAL FACILITIES FUND (343)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 343-1910-35110( | INVESTMENT EARNINGS | 1,896 | 9,981 | 9,309 | 16,588 | 28,063 | 41,240 | 10,000 | 6,422 | 10,000 | 0 |
| 343-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (29,634) | 0 | 29,634 | 29,634 | 29,634 |
| 343-7219-36241( | STATE GRANTS | 7,754 | 154,259 | 58,701 | 17,971 | 70,473 | 185,164 | 872,875 | 355,382 | 872,875 | 0 |
| 343-7219-371411 | PARK DEVELOPMENT | 289,012 | 221,579 | 326,846 | 439,294 | 399,642 | 694,175 | 300,000 | 178,340 | 300,000 | 0 |
| 343-1910-39010( | REPAYMENT OF CITY OF ADVANCE | 0 | 0 | | 0 | 0 | 0 | 39,000 | 0 | 39,000 | 0 |
| TOTAL REVENUES | | 298,662 | 385,819 | 394,856 | 473,853 | 498,178 | 890,945 | 1,221,875 | 569,778 | 1,251,509 | 29,634 |
| EXPENDITURES | | | | | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| 343-7219-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343-7219-425025 | ADMINISTRATION | 0 | 2,238 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343-7219-441002 | IMPROVEMENTS TO LAND | 6,746 | 785 | 1,546 | 588 | 596 | 606 | 600 | 617 | 600 | 0 |
| 343-7219-441005 | EQUIPMENT | 0 | 0 | 0 | 0 | 71,316 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | 0 |
| 343-7219-442001 | CAPITAL PROJECTS | | | | | | | | | | 0 |
| CP1624 | DORADA PLAYPARK | 0 | 0 | 0 | 18,026 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0711 | PUH REIMBURSEMENT | 114,781 | 67,841 | 31,311 | 135,682 | 156,556 | 120,026 | 0 | 0 | 0 | 0 |
| CP1011 | COTTLES TRAIL PHASE 2 | 200 | 4,782 | 92,108 | (37,439) | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1107 | TREE GRANT BURCHELL HILL | 4,145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1203 | FAIR OAKS PARK | 71,975 | 3,857 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1202 | S. YOSEMITE COMMUNITY PARK | 0 | 0 | 0 | 18,781 | 153,744 | 51,742 | 0 | 0 | 0 | 0 |
| CP1301 | VALLEY VIEW RIVER ACCESS | 3,610 | 73,260 | 22,044 | 74,772 | 7,028 | 564,242 | 493,797 | 364,219 | 493,797 | 0 |
| CP1405 | S.YOSEMITE PEDESTRIAN | 0 | 0 | 0 | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 |
| CP1718 | GREGER BASIN MASTER PLAN | 0 | 0 | 0 | 0 | 12,380 | 50 | 37,570 | 0 | 37,570 | 0 |
| CP1719 | MEDLEN PARK BASKETBALL | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0 |
| CP1720 | PARK SIGNAGE - VARIOUS | 0 | 0 | 0 | 0 | 0 | 1,571 | 6,429 | 0 | 6,429 | 0 |
| CP1721 | GYMNASIUM DESIGN | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 | 10,500 | 150,000 | 0 |
| CP1728 | DOG PARK BASIN | 0 | 0 | 0 | 0 | 0 | 82,672 | 0 | 5,731 | 6,000 | 6,000 |
| TOTAL EXPENDITURES | | 201,457 | 152,763 | 147,009 | 210,410 | 436,620 | 820,909 | 728,396 | 381,067 | 734,396 | 6,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 97,205 | 233,056 | 247,847 | 263,443 | 61,558 | 70,036 | 493,479 | 188,711 | 517,113 | 23,634 |
| FUND BALANCE - BEGINNING | | 2,236,698 | 2,333,903 | 2,566,959 | 2,814,806 | 3,078,249 | 3,139,807 | 3,209,843 | 3,209,843 | 3,209,843 | |
| FUND BALANCE - ENDING | | 2,333,903 | 2,566,959 | 2,814,806 | 3,078,249 | 3,139,807 | 3,209,843 | 3,703,322 | 3,398,554 | 3,726,956 | |
| Fund Balance | | 2,333,903 | 2,566,959 | 2,814,806 | 3,078,249 | 3,139,807 | 3,209,843 | | | | |
| Less Reserved for Loan to Redevelopment Agency | | (374,271) | (374,270) | (374,269) | (374,269) | (344,570) | (299,938) | | | | |
| Unreserved Balance | | 1,959,632 | 2,192,689 | 2,440,537 | 2,703,980 | 2,795,237 | 2,909,905 | | | | |

**STREETS CAPITAL FACILITIES FUND (344)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 344-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 344-4149-371404 | STREETS | 99,149 | 119,539 | 160,398 | 163,590 | 123,282 | 280,230 | 160,000 | 127,179 | 160,000 | 0 |
| TOTAL REVENUES | | 99,149 | 119,539 | 160,398 | 163,590 | 123,282 | 280,230 | 160,000 | 127,179 | 160,000 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| 344-4149-451001 | WAKEFIELD EXTENSION LOAN | 0 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0 |
| 344-4149-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP0402 | PEDERSON RD | | | | | | | | | | |
| CP0536 | WANERVILLE & YOSE-WEST LEG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0606 | KAUFMAN RD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0711 | PUH REIMBURSEMENT | 32,940 | 42,821 | 19,764 | 85,644 | 98,820 | 75,746 | 0 | 0 | 0 | 0 |
| CP1201 | D STREET EXTENSION | 96,689 | (93,141) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1408 | FCB HOMES REIMBURSEMENT | 0 | 754 | 1,071 | 1,071 | 0 | 11,727 | 12,000 | 0 | 12,000 | 0 |
| TOTAL EXPENDITURES | | 129,629 | (40,566) | 29,835 | 95,715 | 107,820 | 96,473 | 21,000 | 9,000 | 21,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (30,480) | 160,105 | 130,563 | 67,875 | 15,462 | 183,757 | 139,000 | 118,179 | 139,000 | 0 |
| FUND BALANCE - BEGINNING | | (1,360,201) | (1,390,681) | (1,230,576) | (1,100,013) | (1,032,138) | (1,016,676) | (832,919) | (832,919) | (832,919) | |
| FUND BALANCE - ENDING | | (1,390,681) | (1,230,576) | (1,100,013) | (1,032,138) | (1,016,676) | (832,919) | (693,919) | (714,740) | (693,919) | |

**STORM DRAIN CAPITAL FACILITIES FUND (349)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 349-1910-351100 | INVESTMENT EARNINGS | 497 | 2,123 | 1,996 | 2,278 | 13,127 | 5,522 | 5,000 | 607 | 5,000 | 0 |
| 349-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (2,428) | 0 | 2,428 | 2,428 | 2,428 |
| 349-4150-371406 | STORM DRAIN | 106,587 | 93,670 | 131,976 | 77,073 | 45,383 | 58,876 | 50,000 | 24,799 | 50,000 | 0 |
| 349-1910-390100 | REPAYMENT OF CITY OF ADVANCE | 0 | 0 | | | 0 | 0 | 39,000 | 0 | 39,000 | 0 |
| TOTAL REVENUES | | 107,084 | 95,793 | 133,972 | 79,351 | 58,510 | 61,970 | 94,000 | 27,834 | 96,428 | 2,428 |
| EXPENDITURES | | | | | | | | | | | |
| 349-4150-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1511 | STORM MASTER PLAN | 0 | 0 | 72,870 | 5,580 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1513 | DESIGN LAMBUTH & F ST IMPROVEMENTS | 0 | 0 | 3,630 | 118,291 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1514 | DRYWELL & STORM PUMP | 0 | 0 | 11,838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1303 | SOUTH STREET DRAINAGE | 0 | 5,360 | 116,609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0711 | PUH REIMBURSE | 14,139 | 10,594 | 4,890 | 21,189 | 24,448 | 18,744 | 0 | 0 | 0 | 0 |
| CP0712 | ANDERSON HOMES | 0 | 0 | 980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1408 | FCB HOMES REIMBURSEMENT | 0 | 1,537 | 393 | 0 | 0 | 2,158 | 5,000 | 0 | 5,000 | 0 |
| CP1613 | S SIERRA AVE DRAINAGE | 0 | 0 | 0 | 41,226 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1709 | WALNUT PUMP STATION | 0 | 0 | 0 | 0 | 133,948 | 80 | 0 | 0 | 0 | 0 |
| CP1710 | 5TH & G STORM CONNECTION | 0 | 0 | 0 | 0 | 34,876 | 0 | 59,624 | 0 | 59,624 | 0 |
| CP1712 | BRYAN AVE IMPROV. (F & LAMBUTH) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1801 | DRYWELLS (4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1732 | WOOD BASIN STORM DRAIN | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 100,000 | 0 |
| TOTAL EXPENDITURES | | 14,139 | 17,491 | 211,210 | 186,286 | 193,272 | 20,982 | 164,624 | 0 | 164,624 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 92,945 | 78,302 | (77,238) | (106,935) | (134,762) | 40,988 | (70,624) | 27,834 | (68,196) | 2,428 |
| FUND BALANCE - BEGINNING | | 673,510 | 766,455 | 844,757 | 767,519 | 660,584 | 525,822 | 566,810 | 566,810 | 566,810 | |
| FUND BALANCE - ENDING | | 766,455 | 844,757 | 767,519 | 660,584 | 525,822 | 566,810 | 496,186 | 594,644 | 498,614 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 766,455 | 844,757 | 767,519 | 660,584 | 525,822 | 566,810 |
| Less Reserved for Loan to Redevelopment Agency | (374,271) | (374,270) | (374,269) | (374,269) | (344,570) | (298,551) |
| Unreserved Balance | 392,184 | 470,487 | 393,250 | 286,315 | 181,252 | 268,259 |

**ADMINISTRATION CAPITAL FACILITES FUND (354)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 354-1910-351100 | INVESTMENT EARNINGS | 8 | 23 | 94 | 181 | 154 | 592 | 100 | 169 | 100 | 0 |
| 354-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (698) | 0 | 698 | 698 | 698 |
| 354-1910-371417 | ADMINISTRATION | 24,474 | 14,323 | 22,929 | 23,688 | 16,156 | 37,332 | 16,000 | 12,631 | 16,000 | 0 |
| TOTAL REVENUES | | 24,482 | 14,346 | 23,023 | 23,869 | 16,310 | 37,226 | 16,100 | 13,498 | 16,798 | 698 |
| EXPENDITURES | | | | | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| 354-1910-425003 | CONTRACT SERVICES - CP1515 | 38,072 | 0 | 0 | 38,255 | 0 | 0 | 0 | 0 | 0 | 0 |
| 354-1910-441001 | CAPITAL OUTLAY | | | | | | | | | | |
| | CP1408 FCB HOMES REIMBURSEMENT | 0 | 158 | 135 | 0 | 0 | 959 | 1,000 | 0 | 1,000 | 0 |
| TOTAL EXPENDITURES | | 38,072 | 158 | 135 | 38,255 | 0 | 959 | 1,000 | 0 | 1,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (13,590) | 14,188 | 22,888 | (14,386) | 16,310 | 36,267 | 15,100 | 13,498 | 15,798 | 698 |
| FUND BALANCE - BEGINNING | | 9,030 | (4,560) | 9,628 | 32,516 | 18,130 | 34,440 | 70,707 | 70,707 | 70,707 | |
| FUND BALANCE - ENDING | | (4,560) | 9,628 | 32,516 | 18,130 | 34,440 | 70,707 | 85,807 | 84,205 | 86,505 | |

**FIRE CAPITAL FACILITY FUND (355)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 355-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 355-2210-371407 | FIRE | 90,973 | 55,860 | 63,038 | 102,957 | 92,808 | 122,988 | 90,000 | 28,638 | 90,000 | 0 |
| TOTAL REVENUES | | 90,973 | 55,860 | 63,038 | 102,957 | 92,808 | 122,988 | 90,000 | 28,638 | 90,000 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| TRANSFERS & OTHER | | | | | | | | | | | |
| | TRANSFERS OUT | 171,000 | 177,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 171,000 | 177,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (80,027) | (121,140) | 63,038 | 102,957 | 92,808 | 122,988 | 90,000 | 28,638 | 90,000 | 0 |
| FUND BALANCE - BEGINNING | | (968,106) | (1,048,133) | (1,169,273) | (1,106,235) | (1,003,278) | (910,470) | (787,482) | (787,482) | (787,482) | |
| FUND BALANCE - ENDING | | (1,048,133) | (1,169,273) | (1,106,235) | (1,003,278) | (910,470) | (787,482) | (697,482) | (758,844) | (697,482) | |

**POLICE CAPITAL FACILITY FUND (356)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 356-1910-351100 | INVESTMENT EARNINGS | 0 | 4 | 79 | 361 | 572 | 1,908 | 1,200 | 459 | 1,200 | 0 |
| 356-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,967) | 0 | 1,967 | 1,967 | 1,967 |
| 356-2110-371412 | POLICE | 41,461 | 22,950 | 31,836 | 47,236 | 40,016 | 75,783 | 40,000 | 22,854 | 40,000 | 0 |
| TOTAL REVENUES | | 41,461 | 22,954 | 31,915 | 47,597 | 40,588 | 75,724 | 41,200 | 25,280 | 43,167 | 1,967 |
| EXPENDITURES | | | | | | | | | | | |
| 357-2110-44200 | CAPITAL OUTLAY | | | | | | | | | | |
| CP1822 | DISPATCH CENTER EQUIP | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 200,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 200,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 41,461 | 22,954 | 31,915 | 47,597 | 40,588 | 75,724 | (158,800) | 25,280 | (156,833) | 1,967 |
| FUND BALANCE - BEGINNING | | (62,519) | (21,058) | 1,896 | 33,811 | 81,408 | 121,996 | 197,720 | 197,720 | 197,720 | |
| FUND BALANCE - ENDING | | (21,058) | 1,896 | 33,811 | 81,408 | 121,996 | 197,720 | 38,920 | 223,000 | 40,887 | |

**GENERAL GOVERNMENT CAPITAL FACILITY FUND (357)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 357-1910-351100 | INVESTMENT EARNINGS | 459 | 2,372 | 2,030 | 3,212 | 3,111 | 7,610 | 5,000 | 1,440 | 5,000 | 0 |
| 357-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (6,466) | 0 | 6,466 | 6,466 | 6,466 |
| 357-1910-371413 | GENERAL GOVERNMENT | 33,765 | 20,138 | 23,452 | 49,332 | 49,905 | 86,118 | 30,000 | 24,879 | 30,000 | 0 |
| TOTAL REVENUES | | 34,224 | 22,510 | 25,482 | 52,544 | 53,016 | 87,262 | 35,000 | 32,785 | 41,466 | 6,466 |
| 357-1910-442001 | CAPITAL OUTLAY | | | | | | | | | | |
| CP1610 | FACILITY MASTER PLAN | 0 | 0 | 0 | 10,320 | 14,360 | 0 | 0 | 0 | 0 | 0 |
| CP1408 | FCB HOMES REIMBURSEMENT | 0 | 129 | 129 | 129 | 0 | 2,255 | 2,500 | 0 | 2,500 | 0 |
| CP1536 | COUNCIL CHAMBERS ACCESS RAMP | 0 | 0 | 39,807 | 8,776 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 129 | 39,936 | 19,225 | 14,360 | 2,255 | 2,500 | 0 | 2,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 34,224 | 22,381 | (14,454) | 33,319 | 38,656 | 85,007 | 32,500 | 32,785 | 38,966 | 6,466 |
| FUND BALANCE - BEGINNING | | 445,428 | 479,652 | 502,033 | 487,579 | 520,898 | 559,554 | 644,561 | 644,561 | 644,561 | |
| FUND BALANCE - ENDING | | 479,652 | 502,033 | 487,579 | 520,898 | 559,554 | 644,561 | 677,061 | 677,346 | 683,527 | |

**PLAN AREA FEE FUND (360)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 360-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 1,316 | 4,991 | 3,500 | 1,241 | 3,500 | 0 |
| 360-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (5,240) | 0 | 5,240 | 5,240 | 5,240 |
| 360-1910-371450 | PLAN AREA FEE | 0 | 0 | 0 | 175,000 | 126,000 | 231,000 | 150,000 | 35,000 | 150,000 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 175,000 | 127,316 | 230,751 | 153,500 | 41,481 | 158,740 | 5,240 |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 175,000 | 127,316 | 230,751 | 153,500 | 41,481 | 158,740 | 5,240 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 175,000 | 302,316 | 533,067 | 533,067 | 533,067 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 175,000 | 302,316 | 533,067 | 686,567 | 574,548 | 691,807 | |

**RDA SUCCESSOR AGENCY (363)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 363-1910-351100 | INVESTMENT EARNINGS | 3,024 | 261 | 1,013 | 621 | 768 | 1,220 | 500 | 160 | 500 | 0 |
| 363-9091-311065 | PROPERTY TAXES | 161,311 | 188,600 | 136,523 | 125,000 | 250,000 | 250,000 | 250,000 | 0 | 250,000 | 0 |
| 363-9091-351317 | COWBOY MUSEUM | 0 | 0 | 0 | 0 | 0 | 0 | 3,674 | 1,837 | 3,674 | 0 |
| | MISCELLANEOUS | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Transfer from Fund 365 | 179,583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 348,918 | 188,861 | 137,536 | 125,621 | 250,768 | 251,220 | 254,174 | 1,997 | 254,174 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 363-9091-410000 | SALARIES | 7,887 | 22,932 | 7,438 | 12,676 | 14,905 | 7,358 | 4,000 | 5,027 | 4,000 | 0 |
| 363-9091-414001 | RETIREMENT | 1,483 | 5,643 | 2,567 | 5,975 | 8,132 | 4,166 | 2,500 | 2,773 | 2,500 | 0 |
| 363-9091-414002 | HEALTH INSURANCE | 710 | 2,783 | 883 | 610 | 1,922 | 930 | 500 | 626 | 500 | 0 |
| 363-9091-414003 | WORKERS COMPENSATION INS | 219 | 1,457 | 328 | 2,846 | 663 | 330 | 200 | 211 | 200 | 0 |
| 363-9091-414004 | SOCIAL SECURITY/MEDICARE | 186 | 444 | 58 | 65 | 202 | 102 | 100 | 69 | 100 | 0 |
| 363-9091-414005 | LONG TERM DISABILITY INS | 49 | 265 | 19 | 36 | 113 | 57 | 75 | 16 | 75 | 0 |
| 363-9091-414006 | STATE UNEMPLOYMENT | 102 | 244 | 1 | 0 | 60 | 27 | 0 | 0 | 0 | 0 |
| 363-9091-414007 | DEFERRED COMPENSATION | 311 | 492 | 136 | 233 | 742 | 366 | 200 | 250 | 200 | 0 |
| 363-9091-414008 | LIFE INSURANCE | 31 | 15 | 17 | 26 | 80 | 40 | 50 | 26 | 50 | 0 |
| * | SALARIES & BENEFITS | 10,978 | 34,275 | 11,447 | 22,467 | 26,819 | 13,376 | 7,625 | 8,998 | 7,625 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 363-9091-415000 | INSURANCE | 6,000 | 12,000 | 12,000 | 6,000 | 6,600 | 6,600 | 6,600 | | 6,600 | 0 |
| 363-9091-423000 | LEASES | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 9,000 | 6,000 | 3,000 | 6,000 | 0 |
| 363-9091-425002 | AUDIT | 16,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 363-9091-425003 | CONTRACT SERVICES | 10,419 | 83,697 | 53,728 | 38,420 | 199,964 | 221,022 | 229,775 | 0 | 229,775 | 0 |
| | LANDSCAPING SERVICES | 19,770 | 19,700 | 7,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | GENERAL SUPPLIES | 3 | 711 | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | BAD DEBT - LOAN WRITEOFF | 0 | 31,163 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTEREST | 0 | 96,307 | 155,529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 64,692 | 255,578 | 241,154 | 56,420 | 218,564 | 236,622 | 242,375 | 3,000 | 242,375 | 0 |
| TOTAL EXPENDITURES | | 75,670 | 289,853 | 252,601 | 78,887 | 245,383 | 249,998 | 250,000 | 11,998 | 250,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 273,248 | (100,992) | (115,065) | 46,734 | 5,385 | 1,222 | 4,174 | (10,001) | 4,174 | 0 |
| FUND BALANCE - BEGINNING | | 51,200 | 324,448 | 223,456 | 108,391 | 155,125 | 160,510 | 161,732 | 161,732 | 161,732 | |
| FUND BALANCE - ENDING | | 324,448 | 223,456 | 108,391 | 155,125 | 160,510 | 161,732 | 165,906 | 151,731 | 165,906 | |

**REDEVELOPMENT 2011 BONDS (364)**

| Account # | Account/Description | 2012/13 Projected | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 364-1910-351100 | INVESTMENT EARNINGS | 1,593 | 1,210 | 6,663 | 220 | 8,323 | 13,669 | 0 | 0 | 0 | 0 |
| 364-9091-386100 | BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 1,593 | 1,210 | 6,663 | 220 | 8,323 | 13,669 | 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| | BOND ISSUE COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL PROJECTS | | | | | | | | | | |
| | BOND REFINANCING | 0 | 0 | 0 | 0 | 0 | 2,117,220 | 0 | 0 | 0 | 0 |
| | EAST F STREET INFRASTRUCTURE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 2,117,220 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,593 | 1,210 | 6,663 | 220 | 8,323 | (2,103,551) | 0 | 0 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 2,085,542 | 2,087,135 | 2,088,345 | 2,095,008 | 2,095,228 | 2,103,551 | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 2,087,135 | 2,088,345 | 2,095,008 | 2,095,228 | 2,103,551 | 0 | 0 | 0 | 0 | |

**REDEVELOPMENT DEBT SERVICE (460)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 460-1910-351100 | INVESTMENT EARNINGS | 46,559 | 40,493 | 49,009 | 75,785 | 45,817 | 86,649 | 60,000 | 3,574 | 60,000 | 0 |
| 460-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (15,155) | 0 | 15,155 | 15,155 | 0 |
| 460-9091-399000 | TRANSFER IN | 0 | 0 | 0 | 0 | 0 | 2,117,220 | 0 | 0 | 0 | 0 |
| 460-9091-311065 | PROPERTY TAXES | 1,622,343 | 1,531,950 | 1,462,325 | 1,795,578 | 1,634,959 | 1,390,266 | 1,685,540 | 0 | 1,685,540 | 0 |
| 460-9091-386100 | BOND PROCEEDS | 10,823 | 0 | | 0 | 0 | 15,587,923 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1,679,725 | 1,572,443 | 1,511,334 | 1,871,363 | 1,680,776 | 19,166,903 | 1,745,540 | 18,729 | 1,760,695 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 460-9091-425003 | OTHER PROFESSIONAL FEES | 18,480 | 0 | 0 | 0 | 0 | 313,828 | 0 | 0 | 0 | 0 |
| DEBT SERVICE | | | | | | | | | | | |
| 460-9091-451001 | PRINCIPAL | 465,000 | 485,000 | 510,000 | 540,000 | 565,000 | 18,706,285 | 510,000 | 0 | 510,000 | 0 |
| 460-9091-451002 | INTEREST | 1,223,230 | 1,084,508 | 1,020,013 | 1,149,264 | 1,119,664 | 1,136,366 | 1,175,540 | 277,255 | 1,175,540 | 0 |
| ** | REDEVELOPMENT AGENCY | 1,706,710 | 1,569,508 | 1,530,013 | 1,689,264 | 1,684,664 | 20,156,479 | 1,685,540 | 277,255 | 1,685,540 | 0 |
| TOTAL EXPENDITURES | | 1,706,710 | 1,569,508 | 1,530,013 | 1,689,264 | 1,684,664 | 20,156,479 | 1,685,540 | 277,255 | 1,685,540 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (26,985) | 2,935 | (18,679) | 182,099 | (3,888) | (989,576) | 60,000 | (258,526) | 75,155 | 0 |
| FUND BALANCE - BEGINNING | | 2,402,535 | 2,375,550 | 2,378,485 | 2,359,806 | 2,541,905 | 2,538,017 | 1,548,441 | 1,548,441 | 1,548,441 | |
| FUND BALANCE - ENDING | | 2,375,550 | 2,378,485 | 2,359,806 | 2,541,905 | 2,538,017 | 1,548,441 | 1,608,441 | 1,289,915 | 1,623,596 | |

**FIRE STATION DEBT SERVICE (465)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 465-1910-351100 | INVESTMENT EARNINGS | 15 | 5,080 | 6,932 | 316 | 196 | 746 | 500 | 67 | 500 | 0 |
| 465-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (792) | 0 | 792 | 792 | 792 |
| 465-1910-399291 | TRANSFER IN | 171,000 | 177,000 | 180,000 | 170,000 | 160,000 | 160,008 | 160,000 | 80,004 | 160,000 | 0 |
| 465-1910-386100 | BOND PROCEEDS | 0 | 0 | 2,329,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 171,015 | 182,080 | 2,516,604 | 170,316 | 160,196 | 159,962 | 160,500 | 80,863 | 161,292 | 792 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 465-2210-425003 | OTHER PROFESSIONAL FEES | 7,926 | 3,525 | 2,975 | 2,114 | 0 | 0 | 0 | | 0 | 0 |
| 465-2210-446001 | BOND ISSUE COSTS | 0 | 0 | 84,752 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 465-2210-451001 | PRINCIPAL | 60,000 | 65,000 | 65,000 | 2,521,103 | 84,438 | 86,863 | 91,642 | 126,566 | 91,642 | 0 |
| 465-2210-451002 | INTEREST | 115,083 | 113,567 | 110,073 | 111,354 | 76,767 | 73,770 | 70,643 | 35,718 | 70,643 | 0 |
| TOTAL EXPENDITURES | | 183,009 | 182,092 | 262,800 | 2,634,571 | 161,205 | 160,633 | 162,285 | 162,284 | 162,285 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (11,994) | (12) | 2,253,804 | (2,464,255) | (1,009) | (671) | (1,785) | (81,421) | (993) | 792 |
| FUND BALANCE - BEGINNING | | 315,199 | 303,205 | 303,193 | 2,556,997 | 92,742 | 91,733 | 91,062 | 91,062 | 91,062 | |
| FUND BALANCE - ENDING | | 303,205 | 303,193 | 2,556,997 | 92,742 | 91,733 | 91,062 | 89,277 | 9,641 | 90,069 | |

**2015 PENSION BONDS DEBT SERVICE (467)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 467-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 46 | 276 | 266 | 589 | 500 | 100 | 500 | 0 |
| 467-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (914) | 0 | 914 | 914 | 914 |
| 467-1910-374120 | FEES | 0 | 0 | 179,440 | 578,419 | 595,594 | 612,792 | 437,699 | 232,066 | 437,699 | 0 |
| 467-1910-386200 | BOND PROCEEDS | 0 | 0 | 3,927,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 4,106,586 | 578,695 | 595,860 | 612,467 | 438,199 | 233,080 | 439,113 | 914 |
| EXPENDITURES | | | | | | | | | | | |
| 467-1910-425003 | OTHER PROFESSIONAL FEES | 0 | 0 | 0 | 1,650 | 1,650 | 1,650 | 1,650 | 0 | 1,650 | 0 |
| 467-1910-451001 | PRINCIPAL | 0 | 0 | 3,908,099 | 439,500 | 478,000 | 387,000 | 322,900 | 291,500 | 322,900 | 0 |
| 467-1910-451002 | INTEREST | 0 | 0 | 41,235 | 153,728 | 134,670 | 87,506 | 95,226 | 75,751 | 95,226 | 0 |
| 467-1910-446001 | BOND ISSUANCE COST | 0 | 0 | 119,790 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 4,069,124 | 594,878 | 614,320 | 476,156 | 419,776 | 367,251 | 419,776 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 37,462 | (16,183) | (18,460) | 136,311 | 18,423 | (134,171) | 19,337 | 914 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 37,462 | 21,279 | 2,819 | 139,130 | 139,130 | 139,130 | |
| FUND BALANCE - ENDING | | 0 | 0 | 37,462 | 21,279 | 2,819 | 139,130 | 157,553 | 4,959 | 158,467 | |

**DENTAL INSURANCE FUND (510)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 510-1910-351100 | INVESTMENT EARNINGS | 0 | 68 | 82 | 159 | 225 | 592 | 400 | 105 | 400 | 0 |
| 510-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (476) | 0 | 476 | 476 | 476 |
| 510-1910-374120 | FEES | 56,587 | 52,670 | 50,163 | 55,914 | 55,860 | 52,000 | 55,000 | 27,370 | 55,000 | 0 |
| TOTAL REVENUES | | 56,587 | 52,738 | 50,245 | 56,073 | 56,085 | 52,116 | 55,400 | 27,951 | 55,876 | 476 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 510-1910-425003 | CONTRACT SERVICES | 5,462 | 5,441 | 4,574 | 5,347 | 4,212 | 5,664 | 4,500 | 2,186 | 4,500 | 0 |
| 510-1910-436001 | INSURANCE CLAIMS | 49,138 | 40,733 | 42,138 | 35,708 | 41,406 | 44,895 | 50,000 | 14,968 | 50,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 54,600 | 46,174 | 46,712 | 41,055 | 45,618 | 50,559 | 54,500 | 17,154 | 54,500 | 0 |
| TOTAL EXPENDITURES | | 54,600 | 46,174 | 46,712 | 41,055 | 45,618 | 50,559 | 54,500 | 17,154 | 54,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,987 | 6,564 | 3,533 | 15,018 | 10,467 | 1,557 | 900 | 10,797 | 1,376 | 476 |
| FUND BALANCE - BEGINNING | | 5,197 | 7,184 | 13,748 | 17,281 | 32,299 | 42,766 | 44,323 | 44,323 | 44,323 | |
| FUND BALANCE - ENDING | | 7,184 | 13,748 | 17,281 | 32,299 | 42,766 | 44,323 | 45,223 | 55,120 | 45,699 | |

**EMPLOYEE FLEXIBLE SEPNDING ACCOUNT FUND (512)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 512-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 512-1910-374120 | FEES | 0 | 0 | 0 | 8,750 | 13,554 | 11,071 | 18,200 | 7,077 | 18,200 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 8,750 | 13,554 | 11,071 | 18,200 | 7,077 | 18,200 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 512-1910-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 512-1910-436001 | INSURANCE CLAIMS | 0 | 0 | 0 | 7,984 | 14,032 | 7,720 | 18,200 | 6,421 | 18,200 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 7,984 | 14,032 | 7,720 | 18,200 | 6,421 | 18,200 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 7,984 | 14,032 | 7,720 | 18,200 | 6,421 | 18,200 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 766 | (478) | 3,351 | 0 | 656 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 766 | 288 | 3,639 | 3,639 | 3,639 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 766 | 288 | 3,639 | 3,639 | 4,295 | 3,639 | |

**RISK MANAGEMENT FUND (515)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 515-1910-351100 | INVESTMENT EARNINGS | 0 | 248 | 287 | 736 | 694 | 1,362 | 700 | 291 | 700 | 0 |
| 515-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,479) | 0 | 1,479 | 1,479 | 1,479 |
| 515-1910-374120 | ANNUAL CHARGE | 100,000 | 100,000 | 108,133 | 109,106 | 109,106 | 109,906 | 109,106 | 54,553 | 109,106 | 0 |
| TOTAL REVENUES | | 100,000 | 100,248 | 108,420 | 109,842 | 109,800 | 109,789 | 109,806 | 56,323 | 111,285 | 1,479 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 515-1910-415000 | LIABILITY INSURANCE | 66,689 | 58,540 | 56,645 | 67,507 | 155,114 | 77,586 | 110,000 | 62,093 | 110,000 | 0 |
| 515-1910-425003 | OTHER PROFESSIONAL FEES | 0 | 0 | 0 | 0 | 1,875 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 66,689 | 58,540 | 56,645 | 67,507 | 156,989 | 77,586 | 110,000 | 62,093 | 110,000 | 0 |
| TOTAL EXPENDITURES | | 66,689 | 58,540 | 56,645 | 67,507 | 156,989 | 77,586 | 110,000 | 62,093 | 110,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 33,311 | 41,708 | 51,775 | 42,335 | (47,189) | 32,203 | (194) | (5,770) | 1,285 | 1,479 |
| FUND BALANCE - BEGINNING | | 0 | 33,311 | 75,019 | 126,794 | 169,129 | 121,940 | 154,143 | 154,143 | 154,143 | |
| FUND BALANCE - ENDING | | 33,311 | 75,019 | 126,794 | 169,129 | 121,940 | 154,143 | 153,949 | 148,373 | 155,428 | |

**EMPLOYEE LIABILITY FUND (520)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 520-1910-351100 | INVESTMENT EARNINGS | 0 | 1,344 | 1,834 | 4,089 | 4,294 | 12,109 | 8,000 | 2,605 | 8,000 | 0 |
| 520-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (11,564) | 0 | 11,564 | 11,564 | 11,564 |
| 520-1910-374120 | ANNUAL LIABILITY CHARGE | 31,250 | 31,250 | 31,250 | 28,720 | 28,720 | 28,663 | 28,720 | 14,331 | 28,720 | 0 |
| 520-1910-399110 | TRANSFER IN | 0 | 400,000 | 400,000 | 400,000 | 300,000 | 300,000 | 50,000 | 25,000 | 50,000 | 0 |
| TOTAL REVENUES | | 31,250 | 432,594 | 433,084 | 432,809 | 333,014 | 329,208 | 86,720 | 53,500 | 98,284 | 11,564 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 520-1910-410000 | SALARIES | 0 | 99,781 | 172,394 | 171,368 | 363,831 | 0 | 50,000 | 0 | 50,000 | 0 |
| 520-1910-414004 | SOCIAL SECURITY/MEDICARE | 0 | 1,450 | 2,225 | 1,510 | 2,743 | 0 | 1,500 | 0 | 1,500 | 0 |
| 520-1910-414006 | STATE UNENPLOYMENT | 0 | 0 | 126 | 1,692 | 1,132 | 0 | 1,000 | 0 | 1,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 101,231 | 174,745 | 174,570 | 367,706 | 0 | 52,500 | 0 | 52,500 | 0 |
| TOTAL EXPENDITURES | | 0 | 101,231 | 174,745 | 174,570 | 367,706 | 0 | 52,500 | 0 | 52,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 31,250 | 331,363 | 258,339 | 258,239 | (34,692) | 329,208 | 34,220 | 53,500 | 45,784 | 11,564 |
| FUND BALANCE - BEGINNING | | 0 | 31,250 | 362,613 | 620,952 | 879,191 | 844,499 | 1,173,707 | 1,173,707 | 1,173,707 | |
| FUND BALANCE - ENDING | | 31,250 | 362,613 | 620,952 | 879,191 | 844,499 | 1,173,707 | 1,207,927 | 1,227,207 | 1,219,491 | |

**INFORMATION TECHNOLOGY FUND (525)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 525-1910-351100 | INVESTMENT EARNINGS | 0 | 233 | 256 | 61 | 69 | 822 | 500 | 230 | 500 | 0 |
| 525-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (972) | 0 | 972 | 972 | 972 |
| 525-1910-374120 | ANNUAL CHARGE | 31,250 | 31,250 | 31,250 | 144,220 | 144,220 | 209,600 | 189,100 | 94,800 | 189,100 | 0 |
| TOTAL REVENUES | | 31,250 | 31,483 | 31,506 | 144,281 | 144,289 | 209,450 | 189,600 | 96,002 | 190,572 | 972 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 525-1910-425003 | OTHER PROFESSIONAL FEES | 0 | 0 | 1,675 | 125,758 | 90,542 | 95,280 | 130,000 | 74,198 | 130,000 | 0 |
| 525-1910-425012 | SOFTWARE | 0 | 0 | 0 | 7,556 | 6,020 | 20,933 | 10,000 | 2,126 | 10,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 1,675 | 133,314 | 96,562 | 116,213 | 140,000 | 76,324 | 140,000 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 525-1910-441005 | COMPUTER & RELATED EQUIP | 0 | 0 | 0 | 2,702 | 9,070 | 12,219 | 45,000 | 16,766 | 45,000 | 0 |
| 525-1910-441006 | MACHINERY & EQUIP | 0 | 8,736 | 61,284 | 24,728 | 0 | 33,102 | 15,000 | 0 | 15,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 8,736 | 61,284 | 27,430 | 9,070 | 45,321 | 60,000 | 16,766 | 60,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 8,736 | 62,959 | 160,744 | 105,632 | 161,534 | 200,000 | 93,090 | 200,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 31,250 | 22,747 | (31,453) | (16,463) | 38,657 | 47,916 | (10,400) | 2,912 | (9,428) | 972 |
| FUND BALANCE - BEGINNING | | 0 | 31,250 | 53,997 | 22,544 | 6,081 | 44,738 | 92,654 | 92,654 | 92,654 | |
| FUND BALANCE - ENDING | | 31,250 | 53,997 | 22,544 | 6,081 | 44,738 | 92,654 | 82,254 | 95,566 | 83,226 | |

**VEHICLE REPLACEMENT FUND (530)**

| Account # | Account/Description | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | | |
| 530-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 401 | 718 | 1,101 | 584 | 1,989 | 1,500 | 252 | 1,500 | 0 |
| 530-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | 0 | (1,527) | 0 | 1,527 | 1,527 | 0 |
| 530-1910-374120 | ANNUAL CHARGE | 0 | 50,000 | 50,000 | 50,000 | 50,702 | 50,702 | 50,610 | 50,000 | 25,305 | 50,000 | 0 |
| TOTAL REVENUES | | 0 | 50,000 | 50,401 | 50,718 | 51,803 | 51,286 | 51,072 | 51,500 | 27,084 | 53,027 | 0 |
| EXPENDITURES | | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | | |
| 530-1910-441009 | VEHICLES | 0 | 0 | 0 | 0 | 96,436 | 3,060 | 89,594 | 150,000 | 28,063 | 150,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 96,436 | 3,060 | 89,594 | 150,000 | 28,063 | 150,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 96,436 | 3,060 | 89,594 | 150,000 | 28,063 | 150,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 50,000 | 50,401 | 50,718 | (44,633) | 48,226 | (38,522) | (98,500) | (979) | (96,973) | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 50,000 | 100,401 | 151,119 | 106,486 | 154,712 | 116,190 | 116,190 | 116,190 | |
| FUND BALANCE - ENDING | | 0 | 50,000 | 100,401 | 151,119 | 106,486 | 154,712 | 116,190 | 17,690 | 115,211 | 19,217 | |

**FIRE EQUIPMENT REPLACEMENT FUND (532)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 532-1910-351100 | INVESTMENT EARNINGS | 197 | 978 | 1,030 | 2,463 | 3,383 | 7,312 | 3,000 | 1,032 | 3,000 | 0 |
| 532-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (2,914) | 0 | 2,914 | 2,914 | 2,914 |
| 532-2210-372500 | SALE OF EQUIPMENT | 0 | 3,495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532-2210-392200 | EQUIPMENT REPLACEMENT | 102,640 | 62,640 | 100,000 | 200,000 | 300,000 | 450,000 | 300,000 | 150,000 | 300,000 | 0 |
| TOTAL REVENUES | | 102,837 | 67,113 | 101,030 | 202,463 | 303,383 | 454,398 | 303,000 | 153,946 | 305,914 | 2,914 |
| EXPENDITURES | | | | | | | | | | | |
| 532-2210-441004 | IMPROVEMENTS TO BUILDINGS | 0 | 12,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532-2210-441005 | MACHINERY AND EQUIPMENT | 26,855 | 11,030 | 0 | 0 | 226,389 | 602,600 | 0 | 0 | 0 | 0 |
| 532-2210-441006 | COMPUTER AND RELATED EQUIP | 2,279 | 9,053 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 29,134 | 32,633 | 0 | 0 | 226,389 | 602,600 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 73,703 | 34,480 | 101,030 | 202,463 | 76,994 | (148,202) | 303,000 | 153,946 | 305,914 | 2,914 |
| FUND BALANCE - BEGINNING | | 113,774 | 187,477 | 221,957 | 322,987 | 525,450 | 602,444 | 454,242 | 454,242 | 454,242 | |
| FUND BALANCE - ENDING | | 187,477 | 221,957 | 322,987 | 525,450 | 602,444 | 454,242 | 757,242 | 608,188 | 760,156 | |

**PERS LIABILITY FUND (535)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 535-1910-351100 | INVESTMENT EARNINGS | 0 | 1,741 | 3,290 | 7,440 | 9,968 | 27,261 | 20,000 | 5,563 | 20,000 | 0 |
| 535-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (23,756) | 0 | 23,756 | 23,756 | 23,756 |
| 535-1910-399110 | TRANSFER FROM GENERAL FUND | 0 | 500,000 | 500,000 | 500,000 | 499,995 | 500,000 | 350,000 | 175,000 | 350,000 | 0 |
| TOTAL REVENUES | | 0 | 501,741 | 503,290 | 507,440 | 509,963 | 503,505 | 370,000 | 204,319 | 393,756 | 23,756 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 535-1910-499110 | TRANSFERS OUT | 0 | 0 | 0 | 0 | 99,998 | 0 | 185,000 | 50,000 | 185,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 99,998 | 0 | 185,000 | 50,000 | 185,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 501,741 | 503,290 | 507,440 | 409,965 | 503,505 | 185,000 | 154,319 | 208,756 | 23,756 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 501,741 | 1,005,031 | 1,512,471 | 1,922,436 | 2,425,941 | 2,425,941 | 2,425,941 | |
| FUND BALANCE - ENDING | | 0 | 501,741 | 1,005,031 | 1,512,471 | 1,922,436 | 2,425,941 | 2,610,941 | 2,580,260 | 2,634,697 | |

**FACILITY MAINTENANCE FUND (540)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 540-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 40 | 1,577 | 11,048 | 6,000 | 3,022 | 6,000 | 0 |
| 540-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (11,594) | 0 | 11,594 | 11,594 | 11,594 |
| 540-1910-374120 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| 540-1910-399110 | TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 250,000 | 700,000 | 450,000 | 150,000 | 75,000 | 150,000 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 250,040 | 701,577 | 549,454 | 156,000 | 89,616 | 167,594 | 11,594 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 540-1910-425003 | OTHER PROFESSIONAL FEES | 0 | 0 | 0 | 6,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 6,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 540-1910-441005 | MACHINERY AND EQUIPMENT | | | | 8,700 | 25,427 | 77,753 | 23,736 | 24,010 | 23,736 | 0 |
| 540-1910-441004 | IMPROVEMENTS TO BUILDINGS | | | | 0 | 0 | 0 | 0 | | 0 | 0 |
| 540-1910-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1809 | PARKING LOT - THIRD & E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 731 | 0 | 0 |
| CP1819 | POLICE/CITY HALL REMODEL | 0 | 0 | 0 | 0 | 0 | 7,542 | 900,000 | 48,853 | 900,000 | 0 |
| CP1824 | COUNCIL CHAMBERS ROOF/GUTTE | 0 | 0 | 0 | 0 | 0 | 0 | 18,000 | 18,081 | 18,000 | 0 |
| CP1826 | KERR PARK MASTER PLAN | 0 | 0 | 0 | 0 | 0 | 0 | 7,900 | 2,280 | 7,900 | 0 |
| CP1915 | COMMUNITY CENTER ALLEY GATE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,375 | 10,000 | 10,000 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 8,700 | 25,427 | 85,295 | 949,636 | 95,330 | 959,636 | 10,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 15,300 | 25,427 | 85,295 | 949,636 | 95,330 | 959,636 | 10,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 234,740 | 676,150 | 464,159 | (793,636) | (5,714) | (792,042) | 1,594 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 234,740 | 910,890 | 1,375,049 | 1,375,049 | 1,375,049 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 234,740 | 910,890 | 1,375,049 | 581,413 | 1,369,335 | 583,007 | |

**EQUIPMENT REPLACEMENT FUND (542)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 542-1910-351100 | INVESTMENT EARNINGS | 241 | 371 | 133 | 122 | 3,382 | 1,884 | 1,000 | 0 | 1,000 | 0 |
| 542-1910-372500 | SALE OF EQUIPMENT | 12,100 | 26,869 | 13,486 | 3,965 | 5,825 | 1,000 | 5,825 | 3,500 | 5,825 | 0 |
| 542-1910-390100 | REPAYMENT OF CITY ADVANCE | 0 | 0 | 0 | 0 | 0 | 0 | 13,000 | 0 | 13,000 | 0 |
| TOTAL REVENUES | | 12,341 | 27,240 | 13,619 | 4,087 | 9,207 | 2,884 | 19,825 | 3,500 | 19,825 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| CAPITAL OUTLAY | | 75,750 | 104,686 | 42,861 | 41,552 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS & OTHER | | | | | | | | | | | |
| 542-2110-499545 | POLICE EQUIPMENT REPLACEMENT | 0 | 0 | 0 | 0 | 0 | 42,000 | 13,000 | 6,500 | 13,000 | 0 |
| TOTAL EXPENDITURES | | 75,750 | 104,686 | 42,861 | 41,552 | 0 | 42,000 | 13,000 | 6,500 | 13,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (63,409) | (77,446) | (29,242) | (37,465) | 9,207 | (39,116) | 6,825 | (3,000) | 6,825 | 0 |
| FUND BALANCE - BEGINNING | | 319,113 | 255,704 | 178,258 | 149,016 | 111,551 | 120,758 | 81,642 | 81,642 | 81,642 | |
| FUND BALANCE - ENDING | | 255,704 | 178,258 | 149,016 | 111,551 | 120,758 | 81,642 | 88,467 | 78,642 | 88,467 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fund Balance | 255,704 | 178,258 | 149,016 | 111,551 | 120,758 | 81,642 |
| Less Reserved for Loan to Redevelopment Agency | (106,739) | (106,738) | (106,737) | (106,737) | (95,990) | (81,479) |
| Unreserved Balance | 148,965 | 71,520 | 42,279 | 4,814 | 24,768 | 163 |

**POLICE EQUIPMENT FUND (545)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 545-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 |
| 545-2110-399113 | TRANSFER FROM POLICE RESERVES FUND | 0 | 0 | 0 | 0 | 0 | 5,565 | 0 | 0 | 0 | 0 |
| 545-2110-399542 | TRANSFER FROM EQUIPMENT FUND | 0 | 0 | 0 | 0 | 0 | 42,000 | 13,000 | 6,500 | 13,000 | 0 |
| 545-2110-392200 | EQUIPMENT REPLACEMENT | 0 | 0 | 0 | 0 | 0 | 250,000 | 23,500 | 11,750 | 23,500 | 0 |
| 545-2110-361100 | FEDERAL GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,355 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 297,565 | 36,650 | 21,605 | 36,650 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 545-2110-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 36,860 | 28,000 | 934 | 28,000 | 0 |
| 545-2110-441006 | COMPUTER AND RELATED EQUIP | 0 | 0 | 0 | 0 | 0 | 0 | 5,500 | 2,520 | 5,500 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 36,860 | 33,500 | 3,454 | 33,500 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 36,860 | 33,500 | 3,454 | 33,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 260,705 | 3,150 | 18,151 | 3,150 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 260,705 | 260,705 | 260,705 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 260,705 | 263,855 | 278,856 | 263,855 | |

| | | |
|---|---|---|
| BODY ARMOR | 10,000 | 10,000 |
| CAMERAS | 13,000 | 13,000 |
| RIFLES | 9,000 | 9,000 |
| CRADLE POINT | 7,500 | 7,500 |
| BALLISTIC HELMETS | 4,100 | 4,100 |
| BODY WIRE | 3,000 | 3,000 |
| GENERATOR - TOWER | 0 | 10,000 |
| RADIOS - PORTABLE | 0 | 100,000 |
| DISPATCH CONSOLES | 0 | 100,000 |
| | 46,600 | 256,600 |

**ANIMAL CONTROL EQUIPMENT FUND (547)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 547-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 547-2161-363300 | RIVERBANK ANIMAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 38,966 | 18,966 | 38,966 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 0 | 38,966 | 18,966 | 38,966 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 547-2161-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 18,966 | 0 | 18,966 | 0 |
| 547-2161-441006 | COMPUTER AND RELATED EQUIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 547-2161-441004 | IMPROVEMENTS TO BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 18,966 | 0 | 18,966 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 18,966 | 0 | 18,966 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 18,966 | 20,000 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 18,966 | 20,000 | |

**PARKS REPLACEMENT FUND (549)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 549-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 |
| 54-7210-392300 | EQUIPMENT REPLACEMENT | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 | 0 | 0 | 0 |
| 540-1910-399110 | TRANSFER FROM GENERAL FUND | 0 | 0 | 0 | 0 | 0 | 175,000 | 40,000 | 20,000 | 40,000 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 235,000 | 40,150 | 20,000 | 40,150 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 549-7219-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1810 | GILBERT TENNIS COURTS REHAB | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0 |
| CP1907 | BRIDLE RIDGE TRAIL | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 100,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 140,000 | 0 | 140,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 140,000 | 0 | 140,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 235,000 | (99,850) | 20,000 | (99,850) | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 235,000 | 235,000 | 235,000 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 235,000 | 135,150 | 255,000 | 135,150 | |

**LLMD LANDSCAPE MAINTENANCE FUND (565)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 565-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565-7215-374120 | ANNUAL CHARGE | 0 | 0 | 0 | 0 | 0 | 67,170 | 391,017 | 195,508 | 391,017 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 67,170 | 391,017 | 195,508 | 391,017 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| SALARIES & BENEFITS | | | | | | | | | | | |
| 565-7215-410000 | SALARIES | 0 | 0 | 0 | 0 | 0 | 27,656 | 180,622 | 87,599 | 180,622 | 0 |
| 565-7215-410007 | OVERTIME SALARIES | 0 | 0 | 0 | 0 | 0 | 1,236 | 10,217 | 2,905 | 10,217 | 0 |
| 565-7215-410013 | CONTRACT EMPL. SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565-7215-414001 | RETIREMENT | 0 | 0 | 0 | 0 | 0 | 1,930 | 13,668 | 6,417 | 13,668 | 0 |
| 565-7215-414002 | HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | 6,020 | 54,838 | 30,230 | 54,838 | 0 |
| 565-7215-414003 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 0 | 0 | 4,087 | 26,048 | 12,851 | 26,048 | 0 |
| 565-7215-414004 | SOCIAL SECURITY/MEDICARE | 0 | 0 | 0 | 0 | 0 | 471 | 2,691 | 1,276 | 2,691 | 0 |
| 565-7215-414006 | STATE UNEMPLOYMENT | 0 | 0 | 0 | 0 | 0 | 1,305 | 2,170 | 447 | 2,170 | 0 |
| 565-7215-414008 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 0 | 49 | 312 | 149 | 312 | 0 |
| * | SALARIES & BENEFITS | 0 | 0 | 0 | 0 | 0 | 42,754 | 290,566 | 141,874 | 290,566 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 565-7215-416002 | TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 750 | 0 | 750 | 0 |
| 565-7215-416005 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565-7215-424003 | CELL PHONES & PAGERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 368 | 0 | 0 |
| 565-7215-424003 | VEHICLES MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 2,500 | 5,000 | 0 |
| 565-7215-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 605 | 16,400 | 870 | 16,400 | 0 |
| 565-7215-425016 | UNIFORM/LAUNDRY SERVICE | 0 | 0 | 0 | 0 | 0 | 41 | 8,500 | 1,098 | 8,500 | 0 |
| 565-7215-427006 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 140 | 7,650 | 9,147 | 7,650 | 0 |
| 565-7215-427022 | FUEL & OIL | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 0 | 7,500 | 0 |
| 565-7215-427009 | WEED ABATEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 786 | 45,800 | 13,983 | 45,800 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 565-7215-441005 | COMPUTER & RELATED EQUIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565-7215-441006 | MACHINERY & EQUIP | 0 | 0 | 0 | 0 | 0 | 16,913 | 32,100 | 0 | 32,100 | 0 |
| 565-7215-441009 | VEHICLES | 0 | 0 | 0 | 0 | 0 | 3,794 | 8,000 | 0 | 8,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 20,707 | 40,100 | 0 | 40,100 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 64,247 | 376,466 | 155,857 | 376,466 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 2,923 | 14,551 | 39,651 | 14,551 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 2,923 | 2,923 | 2,923 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 2,923 | 17,474 | 42,574 | 17,474 | |

**SEWER SRF LOAN RESERVE FUND (620)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 620-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 278 | 1,868 | 2,268 | 6,505 | 5,000 | 1,316 | 5,000 | 0 |
| 620-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (5,827) | 0 | 5,827 | 5,827 | 5,827 |
| 620-4152-399622 | TRANSFER IN | 0 | 116,508 | 116,508 | 116,508 | 116,508 | 116,508 | 116,508 | 58,254 | 116,508 | 0 |
| TOTAL REVENUES | | 0 | 116,508 | 116,786 | 118,376 | 118,776 | 117,186 | 121,508 | 65,397 | 127,335 | 5,827 |
| EXPENDITURES | | | | | | | | | | | |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 116,508 | 116,786 | 118,376 | 118,776 | 117,186 | 121,508 | 65,397 | 127,335 | 5,827 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 116,508 | 233,294 | 351,670 | 470,446 | 587,632 | 587,632 | 587,632 | |
| FUND BALANCE - ENDING | | 0 | 116,508 | 233,294 | 351,670 | 470,446 | 587,632 | 709,140 | 653,029 | 714,967 | |

**SEWER CAPITAL REPLACEMENT FUND (621)**

| Account # | Account/Description | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 621-1910-35110 | INVESTMENT EARNINGS | 0 | 5,047 | 18,141 | 20,554 | 53,543 | 35,000 | 11,347 | 35,000 | 0 |
| 621-1910-35110 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | (49,901) | 0 | 49,901 | 49,901 | 49,901 |
| 621-4152-39962 | TRANSFER FROM SEWER FUND | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,004 | 3,000,000 | 1,500,000 | 3,000,000 | 0 |
| TOTAL REVENUES | | 0 | 2,005,047 | 2,018,141 | 2,020,554 | 2,003,646 | 3,035,000 | 1,561,248 | 3,084,901 | 49,901 |
| EXPENDITURES | | | | | | | | | | |
| 621-4151-44100 | IMPROVEMENTS TO LAND | 0 | 0 | 0 | 3,745 | 2,839 | 15,000 | 0 | 15,000 | 0 |
| 621-4151-44100 | BUILDING IMPROVEMENTS | 0 | 0 | 0 | 2,811 | 1,776 | 25,000 | 0 | 25,000 | 0 |
| 621-4151-44100 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 37,063 | 264 | 55,000 | 0 | 55,000 | 0 |
| 621-4151-44100 | COMPUTER AND RELATED EQUIP | 0 | 0 | 0 | 2,969 | 3,019 | 10,000 | 0 | 10,000 | 0 |
| 621-4152-44100 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 53,926 | 97,000 | 31,118 | 97,000 | 0 |
| 621-4152-44100 | COMPUTER AND RELATED EQUIP | 0 | 0 | 968 | 884 | 1,745 | 5,000 | 0 | 5,000 | 0 |
| 621-4152-44100 | VEHICLES | 0 | 110,898 | 45,302 | 0 | 38,494 | 450,000 | 0 | 450,000 | 0 |
| 621-4159-44200 | CAPITAL PROJECTS | | | | | | | | | |
| CP1516 | SEWER RIVER CROSSING | 0 | 563 | 19,514 | 55,196 | 158,335 | 1,146,469 | 22,919 | 1,146,469 | 0 |
| CP1517 | SIERRA & D LIFT STATION - DESIGN/CONST | 0 | 50,063 | 118,044 | 1,177,255 | 41,140 | 0 | 0 | 0 | 0 |
| CP1518 | LIFT STATIONS (2) TRANSMISSIONS | 0 | 0 | 30,041 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1520 | UPGRADE RADIOS FOR SCADA | 0 | 15,687 | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0 |
| CP1522 | CROSS CONNECTION INFILTRATION SURVEY | 0 | 0 | 4,454 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1523 | WWTP - REBUILD HEADWORKS SCREENS | 0 | 23,923 | 150,186 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1524 | WWTP - REHABILITATE DRYING BED #1 | 0 | 0 | 0 | 174,477 | 4,845 | 0 | 0 | 0 | 0 |
| CP1525 | BUILDING IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 11,000 | 0 | 11,000 | 0 |
| CP1605 | 2ND STREET - C - E ST | 0 | 0 | 15,982 | 74,018 | 0 | 0 | 0 | 0 | 0 |
| CP1611 | 6" TRASH PUMPS | 0 | 0 | 0 | 14,389 | 0 | 0 | 28,256 | 30,000 | 30,000 |
| CP1612 | 56 W F LIFT STATION IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 12,000 | 0 |
| CP1613 | SIERRA AVE - STORM DRAIN | 0 | 0 | 26,688 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1614 | OAK STREET BACKWATER | 0 | 0 | 0 | 395 | 0 | 0 | 0 | 0 | 0 |
| CP1615 | DRYWELL REHAB (3) | 0 | 0 | 0 | 86,150 | 0 | 63,850 | 0 | 63,850 | 0 |
| CP1702 | CLARIFIER #1 REHAB | 0 | 0 | 0 | 135,856 | 8,278 | 80,866 | 0 | 80,866 | 0 |
| CP1704 | DEWATERING PRESS | 0 | 0 | 0 | 17,925 | 0 | 0 | 0 | 0 | 0 |
| CP1711 | STORM STATION #7 REHAB | 0 | 0 | 0 | 61,562 | 0 | 0 | 0 | 0 | 0 |
| CP1717 | KIMBALL TRUNK LINE | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0 |
| CP1729 | C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 0 | 0 | 110,000 | 0 | 110,000 | 0 |
| CP1803 | S. WILLOWOOD REPLACEMENT | 0 | 0 | 0 | 0 | 188 | 359,812 | 688 | 359,812 | 0 |
| CP1804 | HOLLENBECK CONTROL CABINET REPLACE | 0 | 0 | 0 | 0 | 0 | 90,000 | 0 | 90,000 | 0 |
| CP1805 | FIRST STREET E TO F SEWER MAIN REPLACE | 0 | 0 | 0 | 0 | 85,000 | 0 | 0 | 0 | 0 |
| CP1813 | CORP YARD REHAB | 0 | 0 | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0 |
| CP1814 | H STREET (ASH TO OAK) | 0 | 0 | 0 | 0 | 0 | 248,966 | 0 | 248,966 | 0 |
| CP1817 | WWTP - REHABILITATE DRYING BED | 0 | 0 | 0 | 0 | 167,641 | 185,000 | 10,922 | 185,000 | 0 |
| CP1816 | MAGNOLIA - OAK TO MAXWELL | 0 | 0 | 0 | 0 | 129,830 | 180,170 | 149,828 | 180,170 | 0 |
| CP1908 | WWTP AERATION BLOWER UPGRADE | 0 | 0 | 0 | 0 | 0 | 275,000 | 0 | 275,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 201,134 | 411,179 | 1,844,695 | 697,320 | 3,815,133 | 243,731 | 3,845,133 | 30,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 1,803,913 | 1,606,962 | 175,859 | 1,306,326 | (780,133) | 1,317,517 | (760,232) | 19,901 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 1,803,913 | 3,410,875 | 3,586,734 | 4,893,060 | 4,893,060 | 4,893,060 | |
| FUND BALANCE - ENDING | | 0 | 1,803,913 | 3,410,875 | 3,586,734 | 4,893,060 | 4,112,927 | 6,210,577 | 4,132,828 | |

**SEWER SANITATION FUND (622)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 622-1910-351100 | INVESTMENT EARNINGS | 2,046 | 16,976 | 19,066 | 17,103 | 19,950 | 57,701 | 50,000 | 10,481 | 50,000 | 0 |
| 622-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (52,425) | 0 | 52,425 | 52,425 | 52,425 |
| 622-4152-378100 | SEWER CONNECTION-INSTALL | 42,811 | 44,775 | 41,878 | 64,344 | 53,768 | 68,850 | 50,000 | 15,800 | 50,000 | 0 |
| 622-4152-378200 | SEWER MAINTENANCE & OPERA | 4,018,045 | 4,358,919 | 5,256,944 | 6,106,726 | 6,400,054 | 6,836,878 | 6,910,000 | 3,530,614 | 6,910,000 | 0 |
| 622-4152-378300 | MISCELLANEOUS REVENUE | 13,150 | 6,735 | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 |
| | TRANSFERS IN | 0 | 0 | 291,383 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 4,076,052 | 4,427,405 | 5,609,271 | 6,188,173 | 6,473,772 | 6,915,004 | 7,010,000 | 3,609,320 | 7,062,425 | 52,425 |
| EXPENDITURES - BY DIVISION | | | | | | | | | | | |
| STORM DRAINS | | 13,831 | 16,464 | 29,380 | 26,496 | 21,671 | 21,271 | 54,000 | 18,299 | 54,000 | 0 |
| WW CONTROL PLANT | | 1,031,697 | 1,100,965 | 959,888 | 1,157,293 | 1,212,454 | 1,095,798 | 1,213,386 | 607,213 | 1,220,201 | 6,815 |
| SEWER LINE MAINTENANCE | | 960,070 | 871,158 | 952,838 | 1,061,139 | 970,188 | 1,208,293 | 1,388,626 | 602,766 | 1,395,441 | 6,815 |
| SEWER ADMINISTRATION | | 492,937 | 473,659 | 483,269 | 525,866 | 553,286 | 636,332 | 678,629 | 363,096 | 678,629 | 0 |
| CP1008 - DAVITT AVE - PHASE 1 | | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEBT SERVICE | | | | | | | | | | | |
| 622-4158-451001 | PRINCIPAL | 130,000 | 135,000 | 0 | 161,605 | 169,514 | 170,588 | 176,509 | 86,298 | 176,509 | 0 |
| 622-4158-451002 | INTEREST | 80,244 | 74,394 | 65,500 | 32,138 | 19,847 | 15,828 | 11,709 | 6,403 | 11,709 | 0 |
| 622-4158-453001 | PRINCIPAL (SRF LOAN) | 0 | 0 | 0 | 171,008 | 262,361 | 361,579 | 533,347 | 533,347 | 533,347 | 0 |
| 622-4158-453002 | INTEREST (SRF Loan) | 325,065 | 329,200 | 302,717 | 331,375 | 322,903 | 303,204 | 307,304 | 307,304 | 307,304 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| 622-4158-499620 | SRF RESERVE FUND | 0 | 116,508 | 116,508 | 116,508 | 116,508 | 116,508 | 116,508 | 58,254 | 116,508 | 0 |
| 622-4158-499621 | SEWER CAPITAL REPLACEMENT FUND | 0 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,004 | 3,000,000 | 1,500,000 | 3,000,000 | 0 |
| | CAPITALIZED EQUIPMENT | (810,528) | (17,512) | 554,167 | 119,100 | (25,975) | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 2,223,316 | 3,109,836 | 5,464,267 | 5,702,528 | 5,622,757 | 5,929,405 | 7,480,018 | 4,082,980 | 7,493,648 | 13,630 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,852,736 | 1,317,569 | 145,004 | 485,645 | 851,015 | 985,599 | (470,018) | (473,660) | (431,223) | 38,795 |
| FUND BALANCE - BEGINNING (UNRESTRICTED) | | (182,125) | 1,670,611 | 2,988,180 | 3,133,184 | 3,618,829 | 4,469,844 | 5,455,443 | 5,455,443 | 5,455,443 | |
| FUND BALANCE - ENDING (UNRESTRICTED) | | 1,670,611 | 2,988,180 | 3,133,184 | 3,618,829 | 4,469,844 | 5,455,443 | 4,985,425 | 4,981,783 | 5,024,220 | |
| FUND BALANCE | | 11,628,415 | 12,475,422 | 12,627,514 | 11,507,380 | 13,845,225 | 15,183,453 | | | | |
| INVESTMENT IN CAPITAL ASSETS | | (9,957,804) | (9,487,242) | (9,494,330) | (7,888,551) | (9,374,231) | (9,728,010) | | | | |
| FUND BALANCE (UNRESTRICTED) | | 1,670,611 | 2,988,180 | 3,133,184 | 3,618,829 | 4,470,994 | 5,455,443 | | | | |

**SEWER SANITATION FUND (622)**

**STORM DRAINS (4150)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Proposed Mid Year Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 622-4150-420001 | ELECTRIC | 5,331 | 5,266 | 7,025 | 8,522 | 8,390 | 7,091 | 8,000 | 6,219 | 8,000 | 0 |
| 622-4150-424001 | BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 3,000 | 0 |
| 622-4150-425003 | CONTRACT SERVICES | 6,445 | 10,114 | 18,841 | 12,917 | 9,573 | 11,080 | 30,000 | 8,539 | 30,000 | 0 |
| 622-4150-427006 | GENERAL SUPPLIES | 2,055 | 1,084 | 679 | 2,222 | 485 | 100 | 10,000 | 1,371 | 10,000 | 0 |
| 622-4150-427009 | WEED ABATEMENT | 0 | 0 | 2,835 | 2,835 | 3,223 | 3,000 | 3,000 | 2,170 | 3,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 13,831 | 16,464 | 29,380 | 26,496 | 21,671 | 21,271 | 54,000 | 18,299 | 54,000 | 0 |
| TOTAL | | 13,831 | 16,464 | 29,380 | 26,496 | 21,671 | 21,271 | 54,000 | 18,299 | 54,000 | 0 |

**SEWER SANITATION FUND (622)**
**WW CONTROL PLANT (4151)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Proposed Mid Year Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 622-4151-410000 | SALARIES | 237,656 | 307,095 | 184,201 | 257,687 | 299,904 | 245,903 | 270,451 | 135,584 | 275,549 | 5,098 |
| 622-4151-410007 | OVERTIME SALARIES | 11,576 | 4,750 | 79 | 129 | 115 | 5,381 | 1,000 | 1,378 | 1,000 | 0 |
| 622-4151-410005 | SALARIES - PART-TIME | 31,171 | 12,488 | 43,339 | 24,423 | 0 | 0 | 0 | 0 | 0 | 0 |
| 622-4151-414001 | RETIREMENT | 67,764 | 56,487 | 42,997 | 66,383 | 72,663 | 71,157 | 75,693 | 33,096 | 76,050 | 357 |
| 622-4151-414002 | HEALTH INSURANCE | 54,823 | 64,537 | 38,380 | 53,772 | 65,589 | 55,047 | 64,465 | 32,792 | 65,405 | 940 |
| 622-4151-414003 | WORKERS COMPENSATION INS | 31,052 | 33,124 | 36,387 | 42,584 | 42,660 | 38,227 | 38,404 | 19,340 | 38,618 | 214 |
| 622-4151-414004 | SOCIAL SECURITY/MEDICARE | 4,848 | 5,133 | 5,792 | 4,913 | 3,609 | 3,280 | 3,621 | 1,862 | 3,695 | 74 |
| 622-4151-414005 | LONG TERM DISABILITY INS. | 0 | 0 | 0 | 583 | 652 | 149 | 140 | 61 | 140 | 0 |
| 622-4151-414006 | STATE UNEMPLOYMENT | 3,420 | 3,511 | 3,200 | 3,240 | 2,710 | 2,693 | 2,257 | 0 | 2,389 | 132 |
| 622-4151-414008 | LIFE INSURANCE | 404 | 312 | 194 | 403 | 446 | 312 | 355 | 171 | 355 | 0 |
| * | SALARIES & BENEFITS | 442,714 | 487,437 | 354,569 | 454,117 | 488,348 | 422,149 | 456,386 | 224,284 | 463,201 | 6,815 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 622-4151-416002 | TRAVEL | 0 | 2 | 0 | 0 | 0 | 0 | 500 | 0 | 500 | 0 |
| 622-4151-416002 | TRAINING | 461 | 123 | 554 | 982 | 1,314 | 2,827 | 1,500 | 1,661 | 1,500 | 0 |
| 622-4151-416005 | MEMBERSHIPS | 535 | 102 | 694 | 1,619 | 2,757 | 259 | 1,500 | 787 | 1,500 | 0 |
| 622-4151-420001 | ELECTRIC | 336,930 | 302,271 | 287,571 | 287,450 | 282,051 | 260,128 | 290,000 | 134,856 | 290,000 | 0 |
| 622-4151-420003 | TELEPHONE | 0 | 0 | 0 | 0 | 115 | 0 | 500 | 0 | 500 | 0 |
| 622-4151-420004 | CELL PHONES | 1,002 | 1,274 | 1,749 | 3,556 | 4,505 | 3,598 | 5,000 | 1,891 | 5,000 | 0 |
| 622-4151-424001 | BUILDINGS MAINT | 0 | 8,078 | 2,314 | 469 | 5,163 | 3,865 | 10,000 | 2,565 | 10,000 | 0 |
| 622-4151-424002 | EQUIPMENT MAINT | 37,568 | 85,151 | 52,110 | 81,090 | 83,154 | 97,916 | 100,000 | 48,713 | 100,000 | 0 |
| 622-4151-424003 | VEHICLES MAINTENANCE | 3,642 | 5,183 | 3,289 | 6,669 | 5,236 | 2,863 | 5,000 | 801 | 5,000 | 0 |
| 622-4151-425003 | CONTRACT SERVICES | 117,594 | 102,337 | 155,039 | 196,252 | 249,099 | 208,020 | 225,000 | 124,716 | 220,000 | (5,000) |
| 622-4151-425009 | TECHNOLOGY SUPPORT | 256 | 1,941 | 1,926 | 4,325 | 0 | 3,660 | 5,000 | 7,500 | 10,000 | 5,000 |
| 622-4151-425016 | UNIFORM/LAUNDRY SERVICE | 4,382 | 5,203 | 3,230 | 3,007 | 3,391 | 3,927 | 4,600 | 2,704 | 4,600 | 0 |
| 622-4151-427001 | OFFICE SUPPLIES | 1,147 | 2,055 | 2,419 | 2,079 | 1,155 | 1,710 | 2,000 | 0 | 2,000 | 0 |
| 622-4151-427006 | GENERAL SUPPLIES | 80,263 | 92,644 | 32,720 | 55,447 | 72,359 | 61,761 | 80,000 | 48,909 | 80,000 | 0 |
| 622-4151-427009 | WEED ABATEMENT | 0 | 0 | 7,560 | 7,560 | 721 | 9,395 | 10,000 | 1,960 | 10,000 | 0 |
| 622-4151-427022 | FUEL & OIL | 4,374 | 3,678 | 3,931 | 4,905 | 7,616 | 5,720 | 8,000 | 1,864 | 8,000 | 0 |
| 622-4151-429000 | POSTAGE | 97 | 154 | 16 | 450 | 470 | 0 | 400 | 2 | 400 | 0 |
| * | OPERATIONS & MAINTENANCE | 588,251 | 610,196 | 555,122 | 655,860 | 719,106 | 665,649 | 749,000 | 378,929 | 749,000 | 0 |
| | CAPITAL OUTLAY | | | | | | | | | | |
| | IMPROVEMENTS TO LAND | 0 | 0 | 0 | 8,949 | 0 | 0 | 0 | 0 | 0 | 0 |
| | IMPROVEMENTS TO BUILDINGS | 0 | 0 | 0 | 7,175 | 0 | 0 | 0 | 0 | 0 | 0 |
| | MACHINERY AND EQUIPMENT | 732 | 0 | 29,117 | 17,669 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMPUTER AND RELATED EQUIP | 0 | 3,332 | 21,080 | 8,523 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 732 | 3,332 | 50,197 | 42,316 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 622-4151-480006 | INFORMATION TECH CHARGE | 0 | 0 | 0 | 5,000 | 5,000 | 8,000 | 8,000 | 4,000 | 8,000 | 0 |
| TOTAL | | 1,031,697 | 1,100,965 | 959,888 | 1,157,293 | 1,212,454 | 1,095,798 | 1,213,386 | 607,213 | 1,220,201 | 6,815 |

**SEWER SANITATION FUND (622)**
**SEWER LINE MAINTENANCE (4152)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 622-4152-410000 | SALARIES | 408,648 | 346,738 | 436,398 | 459,402 | 432,113 | 548,139 | 560,453 | 286,551 | 565,551 | 5,098 |
| 622-4152-410007 | OVERTIME SALARIES | 19,601 | 24,788 | 26,009 | 23,340 | 33,652 | 37,713 | 30,000 | 22,417 | 30,000 | 0 |
| 622-4152-410013 | CONTRACT EMPL. SALARIES | 2,079 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 622-4152-414001 | RETIREMENT | 86,475 | 63,891 | 69,874 | 138,710 | 141,875 | 163,154 | 169,579 | 76,317 | 169,936 | 357 |
| 622-4152-414002 | HEALTH INSURANCE | 89,147 | 87,332 | 84,118 | 99,300 | 93,613 | 118,841 | 119,834 | 56,803 | 120,774 | 940 |
| 622-4152-414003 | WORKERS COMPENSATION INS | 48,703 | 44,872 | 54,276 | 63,830 | 56,051 | 82,760 | 71,752 | 36,475 | 71,966 | 214 |
| 622-4152-414004 | SOCIAL SECURITY/MEDICARE | 9,170 | 6,027 | 5,660 | 5,995 | 5,690 | 7,857 | 7,432 | 4,379 | 7,506 | 74 |
| 622-4152-414005 | LONG TERM DISABILITY INS. | 33 | 151 | 712 | 942 | 697 | 976 | 903 | 384 | 903 | 0 |
| 622-4152-414006 | STATE UNEMPLOYMENT | 4,498 | 3,108 | 3,234 | 3,537 | 3,022 | 4,280 | 4,014 | 516 | 4,146 | 132 |
| 622-4152-414008 | LIFE INSURANCE | 659 | 480 | 728 | 832 | 641 | 895 | 909 | 428 | 909 | 0 |
| * | SALARIES & BENEFITS | 669,013 | 577,387 | 681,009 | 795,888 | 767,354 | 964,615 | 964,876 | 484,270 | 971,691 | 6,815 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 622-4152-416002 | TRAVEL | 665 | 2 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 622-4152-416002 | TRAINING | 2,415 | 230 | 835 | 863 | 1,133 | 834 | 3,500 | 50 | 3,500 | 0 |
| 622-4152-416005 | MEMBERSHIPS | 160 | 148 | 0 | 420 | 121 | 165 | 450 | 50 | 450 | 0 |
| 622-4152-420001 | ELECTRIC | 29,067 | 30,086 | 37,473 | 39,962 | 41,422 | 49,233 | 40,000 | 20,685 | 40,000 | 0 |
| 622-4152-420003 | TELEPHONE | 598 | 581 | 635 | 465 | 139 | 663 | 1,000 | 351 | 1,000 | 0 |
| 622-4152-420004 | CELL PHONES | 2,454 | 3,261 | 4,572 | 6,398 | 7,865 | 7,222 | 7,500 | 3,998 | 7,500 | 0 |
| 622-4152-423000 | LEASES | 1,691 | 1,425 | 3,416 | 3,234 | 1,728 | 2,805 | 3,600 | 850 | 3,600 | 0 |
| 622-4152-424003 | VEHICLES MAINTENANCE | 14,261 | 12,822 | 23,863 | 27,523 | 19,657 | 42,895 | 35,000 | 27,622 | 35,000 | 0 |
| 622-4152-425003 | CONTRACT SERVICES | 173,024 | 128,382 | 83,158 | 101,707 | 51,164 | 50,880 | 230,000 | 14,111 | 230,000 | 0 |
| 622-4152-425012 | SOFTWARE | 0 | 0 | 0 | 0 | 0 | 449 | 0 | 0 | 0 | 0 |
| 622-4152-425016 | LAUNDRY/UNIFORM SERVICE | 3,183 | 2,430 | 2,005 | 2,340 | 3,235 | 2,355 | 3,600 | 1,515 | 3,600 | 0 |
| 622-4152-427001 | OFFICE SUPPLIES | 804 | 292 | 847 | 1,030 | 1,132 | 2,619 | 2,000 | 1,409 | 2,000 | 0 |
| 622-4152-427006 | GENERAL SUPPLIES | 19,320 | 22,478 | 26,631 | 38,581 | 34,117 | 28,528 | 45,000 | 16,205 | 45,000 | 0 |
| 622-4152-427022 | FUEL & OIL | 18,837 | 29,569 | 18,551 | 19,613 | 19,121 | 23,980 | 20,000 | 15,600 | 20,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 266,479 | 231,706 | 202,015 | 242,136 | 180,834 | 212,628 | 391,650 | 102,446 | 391,650 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| | BUILDING IMPROVEMENTS | 0 | 171 | 8,457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | MACHINERY AND EQUIPMENT | 8,822 | 50,683 | 22,708 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMPUTER AND RELATED EQUIP | 10,256 | 5,711 | 33,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 19,078 | 56,565 | 64,314 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 622-4152-480003 | FACILITY MAINTENANCE CHARGE | 5,500 | 5,500 | 5,500 | 7,000 | 7,000 | 8,050 | 9,100 | 4,550 | 9,100 | 0 |
| 622-4152-480006 | INFORMATION TECH CHARGE | 0 | 0 | 0 | 16,115 | 15,000 | 23,000 | 23,000 | 11,500 | 23,000 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 5,500 | 5,500 | 5,500 | 23,115 | 22,000 | 31,050 | 32,100 | 16,050 | 32,100 | 0 |
| TOTAL | | 960,070 | 871,158 | 952,838 | 1,061,139 | 970,188 | 1,208,293 | 1,388,626 | 602,766 | 1,395,441 | 6,815 |

**SEWER SANITATION FUND (622)**
**SEWER ADMINISTRATION (4153)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 622-4153-410000 | SALARIES | 149,414 | 156,371 | 150,559 | 174,957 | 188,641 | 192,282 | 209,806 | 98,787 | 209,806 | 0 |
| 622-4153-410005 | SALARIES - PART-TIME | 3,215 | 5,379 | 7,376 | 7,972 | 15 | 0 | 0 | | 0 | 0 |
| 622-4153-410013 | CONTRACT EMPL. SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,284 | | |
| 622-4153-414001 | RETIREMENT | 35,560 | 30,335 | 33,832 | 60,994 | 55,752 | 56,796 | 62,163 | 29,315 | 62,163 | 0 |
| 622-4153-414002 | HEALTH INSURANCE | 21,734 | 24,976 | 25,189 | 32,300 | 31,106 | 35,177 | 36,755 | 17,547 | 36,755 | 0 |
| 622-4153-414003 | WORKERS COMPENSATION INS | 3,319 | 3,461 | 6,136 | 8,089 | 6,992 | 8,275 | 8,812 | 4,063 | 8,812 | 0 |
| 622-4153-414004 | SOCIAL SECURITY/MEDICARE | 2,194 | 2,210 | 2,056 | 2,420 | 2,389 | 3,354 | 3,646 | 1,356 | 3,646 | 0 |
| 622-4153-414005 | LONG TERM DISABILITY INS. | 649 | 637 | 663 | 855 | 788 | 895 | 752 | 281 | 752 | 0 |
| 622-4153-414006 | STATE UNEMPLOYMENT | 1,424 | 1,166 | 1,161 | 1,345 | 1,408 | 1,481 | 1,345 | 0 | 1,345 | 0 |
| 622-4153-414007 | DEFERED COMPENSATION | 2,544 | 4,032 | 4,020 | 4,220 | 4,278 | 4,287 | 4,741 | 2,127 | 4,741 | 0 |
| 622-4153-414008 | LIFE INSURANCE | 577 | 508 | 504 | 551 | 486 | 535 | 558 | 262 | 558 | 0 |
| * | SALARIES & BENEFITS | 220,630 | 229,075 | 231,496 | 293,703 | 291,855 | 303,082 | 328,578 | 156,022 | 328,578 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 622-4153-415000 | LIABILITY INSURANCE | 53,000 | 67,192 | 66,874 | 56,847 | 61,774 | 65,480 | 65,561 | 58,711 | 65,561 | 0 |
| 622-4153-416002 | TRAINING | 15 | 235 | 140 | 1,155 | 118 | 726 | 2,000 | 270 | 2,000 | 0 |
| 622-4153-416005 | MEMBERSHIPS | 222 | 168 | 261 | 113 | 172 | 500 | 1,000 | 92 | 1,000 | 0 |
| 622-4153-420001 | ELECTRIC | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 6,500 | 13,000 | 0 |
| 622-4153-420003 | TELEPHONE | 2,030 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 1,750 | 3,500 | 0 |
| 622-4153-423000 | LEASES | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 6,000 | 12,000 | 0 |
| 622-4153-425002 | AUDIT | 14,000 | 9,031 | 8,900 | 9,859 | 10,184 | 16,346 | 12,000 | 5,391 | 12,000 | 0 |
| 622-4153-425003 | CONTRACT SERVICES | 62,357 | 20,080 | 28,797 | 16,795 | 24,589 | 83,902 | 92,000 | 29,244 | 72,000 | (20,000) |
| 622-4153-425012 | SOFTWARE | 41,708 | 36,023 | 35,219 | 31,277 | 38,341 | 38,597 | 45,000 | 36,573 | 45,000 | 0 |
| 622-4153-425019 | BANK/CC SERVICE CHARGES | 1,000 | 10,781 | 14,957 | 17,429 | 20,110 | 23,267 | 20,000 | 19,341 | 35,000 | 15,000 |
| 622-4153-427001 | OFFICE SUPPLIES | 990 | 413 | 2,470 | 43 | 108 | 601 | 3,500 | 478 | 3,500 | 0 |
| 622-4153-427006 | GENERAL SUPPLIES | 2,521 | 815 | 3,443 | 1,849 | 2,599 | 3,227 | 2,500 | 1,772 | 2,500 | 0 |
| 622-4153-429000 | POSTAGE | 19,673 | 22,856 | 20,804 | 21,759 | 23,963 | 22,897 | 23,000 | 15,503 | 28,000 | 5,000 |
| * | OPERATIONS & MAINTENANCE | 222,516 | 196,094 | 210,365 | 185,626 | 210,458 | 284,043 | 295,061 | 181,625 | 295,061 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 622-4153-441005 | MACHINERY AND EQUIPMENT | 4,499 | 0 | 0 | 419 | 4,274 | 1,153 | 4,500 | 0 | 4,500 | 0 |
| 622-4153-441006 | COMPUTER AND RELATED EQUIP | 1,725 | 4,034 | 1,152 | 389 | 1,094 | 364 | 1,800 | 1,104 | 1,800 | 0 |
| * | CAPITAL OUTLAY | 6,224 | 4,034 | 1,152 | 808 | 5,368 | 1,517 | 6,300 | 1,104 | 6,300 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 622-4153-480003 | FACILITY MAINTENANCE CHARGE | 5,500 | 5,500 | 5,500 | 6,000 | 6,000 | 6,600 | 7,600 | 3,800 | 7,600 | 0 |
| 622-4153-480004 | RISK MANAGEMENT CHARGE | 16,049 | 16,049 | 16,049 | 16,049 | 16,049 | 16,049 | 16,049 | 8,025 | 16,049 | 0 |
| 622-4153-480005 | EMPLOYEE LIABILITY CHARGE | 5,015 | 5,015 | 5,015 | 5,015 | 5,015 | 5,015 | 5,015 | 2,507 | 5,015 | 0 |
| 622-4153-480006 | INFORMATION TECH CHARGE | 8,977 | 9,866 | 5,666 | 10,639 | 10,515 | 12,000 | 12,000 | 6,000 | 12,000 | 0 |
| 622-4153-480007 | VEHICLE REPLACEMENT CHARGE | 8,026 | 8,026 | 8,026 | 8,026 | 8,026 | 8,026 | 8,026 | 4,013 | 8,026 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 43,567 | 44,456 | 40,256 | 45,729 | 45,605 | 47,690 | 48,690 | 24,345 | 48,690 | 0 |
| TOTAL | | 492,937 | 473,659 | 483,269 | 525,866 | 553,286 | 636,332 | 678,629 | 363,096 | 678,629 | 0 |

**SEWER CAPITAL FACILITY FUND (623)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 623-1910-351100 | INVESTMENT EARNINGS | 34 | 898 | 1,394 | 3,293 | 3,661 | 9,372 | 6,500 | 1,784 | 6,500 | 0 |
| 623-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (8,007) | 0 | 8,007 | 8,007 | 8,007 |
| 623-4159-371403 | SEWER LINES | 155,624 | 96,115 | 129,601 | 102,155 | 66,221 | 70,881 | 80,000 | 16,009 | 80,000 | 0 |
| 623-4159-371415 | WASTEWATER TREATMENT | 144,238 | 92,544 | 120,579 | 158,370 | 99,577 | 112,396 | 75,000 | 21,900 | 75,000 | 0 |
| TOTAL REVENUES | | 299,896 | 189,557 | 251,574 | 263,818 | 169,459 | 184,642 | 161,500 | 47,700 | 169,507 | 8,007 |
| EXPENDITURES | | | | | | | | | | | |
| 623-4159-442001 | CAPITAL OUTLAY | | | | | | | | | | |
| CP1526 | SEWER MASTER PLAN | 0 | 0 | 77,888 | 28,403 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0711 | PUH REIMBURSEMENT | 20,817 | 27,062 | 12,490 | 54,125 | 62,452 | 47,880 | 0 | 0 | 0 | 0 |
| CP1408 | FCB HOMES REIMBURSEMENT | 0 | 1,416 | 0 | 1,416 | 0 | 0 | 5,000 | 0 | 5,000 | 0 |
| CP1714 | STORAGE BUILDING | 0 | 0 | 0 | 0 | 19,486 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 20,817 | 28,478 | 90,378 | 83,944 | 81,938 | 47,880 | 5,000 | 0 | 5,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 279,079 | 161,079 | 161,196 | 179,874 | 87,521 | 136,762 | 156,500 | 47,700 | 164,507 | 8,007 |
| FUND BALANCE - BEGINNING | | (208,024) | 71,055 | 232,134 | 393,330 | 573,204 | 660,725 | 797,487 | 797,487 | 797,487 | |
| FUND BALANCE - ENDING | | 71,055 | 232,134 | 393,330 | 573,204 | 660,725 | 797,487 | 953,987 | 845,187 | 961,994 | |

**DOWNTOWN PARKING FUND (631)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 631-1910-351100 | INVESTMENT EARNINGS | 5 | 45 | 45 | 118 | 152 | 470 | 350 | 96 | 350 | 0 |
| 631-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (427) | 0 | 427 | 427 | 427 |
| 631-4180-328100 | PARKING ASSESSMENTS | 9,300 | 9,373 | 9,455 | 9,305 | 8,783 | 9,833 | 9,400 | 4,893 | 9,400 | 0 |
| 631-4180-340200 | PARKING FINES | 13,016 | 10,263 | 11,529 | 15,473 | 12,203 | 9,908 | 12,000 | 2,459 | 12,000 | 0 |
| TOTAL REVENUES | | 22,321 | 19,681 | 21,029 | 24,896 | 21,138 | 19,784 | 21,750 | 7,875 | 22,177 | 427 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 631-4180-420001 | ELECTRIC | 9,841 | 8,931 | 9,231 | 9,492 | 10,211 | 10,157 | 10,000 | 5,479 | 10,000 | 0 |
| 631-4180-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0 |
| 631-4180-427006 | GENERAL SUPPLIES | 583 | 571 | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 10,424 | 9,502 | 9,421 | 9,492 | 10,211 | 10,157 | 50,000 | 5,479 | 50,000 | 0 |
| INTERFUND TRANSFERS | | | | | | | | | | | |
| TRANSFERS & OTHER | | | | | | | | | | | |
| 631-4180-499110 | TRANSFERS OUT | 7,000 | 7,000 | 7,000 | 7,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| ** | INTERFUND TRANSFERS | 7,000 | 7,000 | 7,000 | 7,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 17,424 | 16,502 | 16,421 | 16,492 | 10,211 | 10,157 | 50,000 | 5,479 | 50,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 4,897 | 3,179 | 4,608 | 8,404 | 10,927 | 9,627 | (28,250) | 2,396 | (27,823) | 427 |
| FUND BALANCE - BEGINNING | | 2,603 | 7,500 | 10,679 | 15,287 | 23,691 | 34,618 | 44,245 | 44,245 | 44,245 | |
| FUND BALANCE - ENDING | | 7,500 | 10,679 | 15,287 | 23,691 | 34,618 | 44,245 | 15,995 | 46,641 | 16,422 | |
| FUND BALANCE | | 583,361 | 556,148 | 560,755 | 508,376 | 489,011 | 475,794 | | | | |
| INVESTMENT IN CAPITAL ASSETS | | (575,861) | (545,469) | (545,469) | (484,685) | (454,393) | (431,549) | | | | |
| FUND BALANCE - UNRESTRICTED | | 7,500 | 10,679 | 15,286 | 23,691 | 34,618 | 44,245 | | | | |

**WATER CAPITAL REPLACEMENT FUND (644)**

| Account # | Account/Description | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | |
| 644-1910-351100 | INVESTMENT EARNINGS | 0 | 2,963 | 12,067 | 13,458 | 24,636 | 20,000 | 3,362 | 20,000 | 0 |
| 644-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | (17,051) | 0 | 17,051 | 17,051 | 17,051 |
| 644-4160-399645 | TRASFER FROM WATER FUND | 0 | 1,840,920 | 1,600,000 | 600,000 | 1,000,000 | 1,500,000 | 750,000 | 1,500,000 | 0 |
| TOTAL REVENUES | | 0 | 1,843,883 | 1,612,067 | 613,458 | 1,007,585 | 1,520,000 | 770,413 | 1,537,051 | 17,051 |
| EXPENDITURES | | | | | | | | | | |
| 644-4160-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 884 | 0 | 88,980 | 0 | 88,980 | 0 |
| 644-4160-441006 | COMPUTER AND RELATED EQUIP | 0 | 0 | 967 | 539 | 1,745 | 2,000 | 0 | 2,000 | 0 |
| 644-4160-441009 | VEHICLES | 0 | 0 | 0 | 0 | 44,447 | 45,000 | 0 | 45,000 | 0 |
| 644-4169-442001 | CAPITAL PROJECTS | | | | | | | | | |
| CP0828 | WATER TANK BURCHELL | 0 | 242,690 | 37,101 | 140,020 | 0 | 0 | 0 | 0 | 0 |
| CP1303 | SOUTH ST STORM DRAINAGE | 0 | 73,004 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1505 | C STREET - JOHNSON - 6TH | 0 | 39,393 | 294,719 | 291,191 | 0 | 0 | 0 | 0 | 0 |
| CP1519 | BOOM TRUCK | 0 | 53,315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1520 | UPGRADE RADIOS FOR SCADA | 0 | 15,593 | 0 | 0 | 0 | 37,907 | 0 | 37,907 | 0 |
| CP1527 | WELL 6 GENERATOR & UPGRADES | 0 | 9,910 | 168,335 | 57,055 | 0 | 0 | 0 | 0 | 0 |
| CP1528 | FIRE HYDRANT SURVEY & TRACKING SOFTWARE | 0 | 0 | 0 | 0 | 0 | 75,000 | 0 | 75,000 | 0 |
| CP1529 | BACKFLOW SURVEY | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 20,000 | 0 |
| CP1530 | UTILITY TRUCK | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1525 | BUILDING IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 11,000 | 0 | 11,000 | 0 |
| CP1537 | METER REPLACEMENT PROGRAM | 0 | 181,823 | 0 | 0 | 464,890 | 393,287 | 0 | 393,287 | 0 |
| CP1605 | 2ND AVE WATER MAIN - C - E ST | 0 | 0 | 15,982 | 62,268 | 0 | 0 | 0 | 0 | 0 |
| CP1608 | 3 CLAY VALVES OFF OF LEE AVE | 0 | 0 | 0 | 0 | 0 | 75,000 | 0 | 75,000 | 0 |
| CP1707 | ATMOSPHERIC ZONE BOOSTER PUMPS | 0 | 0 | 0 | 0 | 0 | 225,000 | 0 | 225,000 | 0 |
| CP1713 | C STREET 6TH TO YOSEMITE | 0 | 0 | 9,640 | 576,311 | 15,954 | 0 | 0 | 0 | 0 |
| CP1729 | C STREET - YOSEMITE TO FIRST | 0 | 0 | 0 | 22,680 | 339,023 | 0 | 0 | 0 | 0 |
| CP1731 | DOWNTOWN MAIN REHAB | 0 | 0 | 0 | 0 | 0 | 125,000 | 80,673 | 125,000 | 0 |
| CP1806 | WELL 3 UPGRADES | 0 | 0 | 0 | 5,047 | 209,013 | 75,000 | 0 | 75,000 | 0 |
| CP1811 | WELL 5 BOOSTER PUMPS | 0 | 0 | 0 | 0 | 3,713 | 76,287 | 29,692 | 76,287 | 0 |
| CP1812 | WELL 4 REHAB | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 200,000 | 0 |
| CP1813 | CORP YARD REHAB | 0 | 0 | 0 | 0 | 0 | 350,000 | 0 | 350,000 | 0 |
| CP1814 | H STREET (ASH TO OAK) | 0 | 0 | 0 | 0 | 0 | 305,436 | 0 | 305,436 | 0 |
| CP1816 | MAGNOLIA - OAK TO MAXWELL | 0 | 0 | 0 | 0 | 232,757 | 232,243 | 237,819 | 232,243 | 0 |
| CP1914 | WELL 9 IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80,000 | 80,000 |
| TOTAL EXPENDITURES | | 0 | 650,728 | 526,744 | 1,155,995 | 1,311,542 | 2,337,140 | 348,184 | 2,417,140 | 80,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 1,193,155 | 1,085,323 | (542,537) | (303,957) | (817,140) | 422,229 | (880,089) | (62,949) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 1,193,155 | 2,278,478 | 1,735,941 | 1,431,984 | 1,431,984 | 1,431,984 | |
| FUND BALANCE - ENDING | | 0 | 1,193,155 | 2,278,478 | 1,735,941 | 1,431,984 | 614,844 | 1,854,213 | 551,895 | |

**WATER FUND (645)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 645-1910-351100 | INVESTMENT EARNINGS | 2,322 | 9,225 | 6,088 | 4,398 | 2,854 | 10,939 | 7,500 | 3,250 | 7,500 | 0 |
| 645-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (11,530) | 0 | 11,539 | 11,539 | 11,539 |
| 645-4160-377100 | WATER RECEIPTS | 2,979,141 | 3,368,695 | 3,167,110 | 3,025,787 | 3,353,845 | 4,217,201 | 4,200,000 | 2,866,369 | 4,200,000 | 0 |
| 645-4160-377200 | WATER INSTALLATIONS | 33,312 | 28,985 | 40,607 | 64,354 | 46,832 | 64,882 | 40,000 | 5,649 | 40,000 | 0 |
| 645-4160-377300 | WATER SERVICE CHARGES | 24,915 | 20,574 | 29,055 | 27,348 | 26,659 | 35,898 | 30,000 | 38,608 | 30,000 | 0 |
| TOTAL REVENUES | | 3,039,690 | 3,427,479 | 3,242,860 | 3,121,887 | 3,430,190 | 4,317,390 | 4,277,500 | 2,925,415 | 4,289,039 | 11,539 |
| EXPENDITURES - BY DIVISION | | | | | | | | | | | |
| | WATER LINE MAINTENANCE | 1,609,572 | 2,170,909 | 1,710,945 | 1,742,657 | 1,892,504 | 1,922,385 | 2,097,605 | 1,077,446 | 2,104,420 | 6,815 |
| | WATER ADMINISTRATION | 442,675 | 443,869 | 468,495 | 521,186 | 564,754 | 623,396 | 630,255 | 357,888 | 630,255 | 0 |
| CP0617 - CORP YARD PAVING | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0828 - WATER TANK BURCHELL | | 0 | 1,017,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1008 - DAVITT AVE | | 45 | 149,325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1404 - WELL 4 UPGRADES (moved to fund 624) | | 0 | 1,430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1617 - WATER CONSERVATION PROGRAM | | 0 | 0 | 0 | 17,308 | 42,396 | 5,180 | 25,000 | 0 | 25,000 | 0 |
| CAPITALIZED EQUIPMENT | | (57,786) | 0 | (39,113) | (49,087) | 33,972 | 31,410 | 0 | 0 | 0 | 0 |
| INTERFUND TRANSFER OUT | | | | | | | | | | | |
| 645-4160-49964( | CAPITAL REPLACEMENT FUND | 0 | 0 | 1,840,920 | 1,600,000 | 600,000 | 1,000,000 | 1,500,000 | 750,000 | 1,500,000 | 0 |
| TOTAL EXPENDITURES | | 1,994,506 | 3,783,183 | 3,981,247 | 3,832,064 | 3,133,626 | 3,582,371 | 4,252,860 | 2,185,334 | 4,259,675 | 6,815 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,045,184 | (355,704) | (738,387) | (710,177) | 296,564 | 735,019 | 24,640 | 740,081 | 29,364 | 4,724 |
| FUND BALANCE - BEGINNING (UNRESTRICTED) | | 1,146,281 | 2,191,465 | 1,835,761 | 1,097,374 | 387,197 | 683,761 | 1,418,780 | 1,418,780 | 1,418,780 | |
| FUND BALANCE - ENDING (UNRESTRICTED) | | 2,191,465 | 1,835,761 | 1,097,374 | 387,197 | 683,761 | 1,418,780 | 1,443,420 | 2,158,861 | 1,448,144 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| FUND BALANCE | 8,357,424 | 10,498,506 | 10,552,091 | 9,092,958 | 11,052,216 | 12,926,921 |
| INVESTMENT IN CAPITAL ASSETS | (6,165,959) | (8,662,745) | (9,454,717) | (8,705,761) | (10,368,455) | (11,508,142) |
| FUND BALANCE - UNRESTRICTED | 2,191,465 | 1,835,761 | 1,097,374 | 387,197 | 683,761 | 1,418,779 |

**WATER FUND (645)**

**WATER LINE MAINTENANCE (4160)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 645-4160-410000 | SALARIES | 446,270 | 500,364 | 507,162 | 543,777 | 552,275 | 542,334 | 569,152 | 277,090 | 574,250 | 5,098 |
| 645-4160-410007 | OVERTIME SALARIES | 36,397 | 37,347 | 33,864 | 33,438 | 48,481 | 40,123 | 50,000 | 24,125 | 50,000 | 0 |
| 645-4160-414001 | RETIREMENT | 99,593 | 82,218 | 90,994 | 178,205 | 188,635 | 178,322 | 185,081 | 85,018 | 185,438 | 357 |
| 645-4160-414002 | HEALTH INSURANCE | 98,720 | 114,651 | 97,166 | 101,245 | 103,704 | 102,510 | 120,516 | 57,880 | 121,456 | 940 |
| 645-4160-414003 | WORKERS COMPENSATION INS | 56,734 | 59,793 | 62,838 | 77,161 | 69,545 | 76,430 | 70,564 | 36,846 | 70,778 | 214 |
| 645-4160-414004 | SOCIAL SECURITY/MEDICARE | 8,896 | 6,645 | 5,637 | 6,493 | 6,577 | 7,219 | 7,467 | 4,137 | 7,541 | 74 |
| 645-4160-414005 | LONG TERM DISABILITY INS. | 33 | 159 | 712 | 941 | 697 | 972 | 903 | 384 | 903 | 0 |
| 645-4160-414006 | STATE UNEMPLOYMENT | 3,843 | 3,604 | 3,682 | 3,640 | 3,451 | 4,170 | 4,014 | 0 | 4,146 | 132 |
| 645-4160-414008 | LIFE INSURANCE | 616 | 593 | 784 | 860 | 722 | 822 | 908 | 417 | 908 | 0 |
| * | SALARIES & BENEFITS | 751,102 | 805,374 | 802,839 | 945,760 | 974,087 | 952,902 | 1,008,605 | 485,897 | 1,015,420 | 6,815 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 645-4160-416002 | TRAINING | 3,280 | 4,855 | 4,131 | 5,026 | 9,590 | 5,174 | 7,500 | 688 | 7,500 | 0 |
| 645-4160-416005 | MEMBERSHIPS | 2,088 | 601 | 2,071 | 1,591 | 1,995 | 5,442 | 3,500 | 50 | 3,500 | 0 |
| 645-4160-420001 | ELECTRIC | 439,581 | 410,849 | 421,714 | 454,960 | 431,061 | 435,518 | 420,000 | 297,085 | 420,000 | 0 |
| 645-4160-420003 | TELEPHONE | 803 | 879 | 863 | 871 | 2,355 | 1,571 | 1,700 | 819 | 1,700 | 0 |
| 645-4160-420004 | CELL PHONES | 3,583 | 5,007 | 6,987 | 7,540 | 8,315 | 8,105 | 8,500 | 3,911 | 8,500 | 0 |
| 645-4160-423000 | LEASES | 1,691 | 1,425 | 3,416 | 3,234 | 1,728 | 2,663 | 3,700 | 850 | 3,700 | 0 |
| 645-4160-424001 | BUILDING MAINTENANCE | 591 | 4,332 | 0 | 0 | 3,388 | 2,701 | 4,000 | 442 | 8,000 | 4,000 |
| 645-4160-424002 | EQUIPMENT MAINTENANCE | 0 | 0 | 8,932 | 0 | 0 | 274 | 100,000 | 19,058 | 100,000 | 0 |
| 645-4160-424003 | VEHICLES MAINTENANCE | 13,348 | 24,223 | 14,565 | 17,326 | 10,142 | 16,978 | 15,000 | 4,848 | 15,000 | 0 |
| 645-4160-424006 | FIRE HYDRANTS | 410 | 5,387 | 11,261 | 3,699 | 20 | 727 | 50,000 | 2,807 | 50,000 | 0 |
| 645-4160-425003 | CONTRACT SERVICES | 180,012 | 194,560 | 252,361 | 163,861 | 188,498 | 207,289 | 207,500 | 148,940 | 200,500 | (7,000) |
| 645-4160-425009 | TECHNOLOGY SUPPORT | 13,851 | 11,437 | 12,354 | 0 | 0 | 1,996 | 0 | 0 | 0 | 0 |
| 645-4160-425012 | SOFTWARE | 0 | 0 | 0 | 0 | 0 | 3,183 | 8,500 | 4,447 | 8,500 | 0 |
| 645-4160-425016 | UNIFORM/LAUNDRY SERVICE | 3,828 | 4,530 | 2,017 | 2,251 | 2,174 | 2,521 | 3,000 | 3,022 | 6,000 | 3,000 |
| 645-4160-427001 | OFFICE SUPPLIES | 1,076 | 1,147 | 891 | 1,497 | 2,308 | 1,504 | 1,500 | 1,850 | 1,500 | 0 |
| 645-4160-427006 | GENERAL SUPPLIES | 96,325 | 87,019 | 76,398 | 92,595 | 210,033 | 221,487 | 200,000 | 69,421 | 200,000 | 0 |
| 645-4160-427022 | FUEL & OIL | 23,820 | 20,170 | 22,198 | 17,044 | 22,551 | 21,300 | 22,000 | 17,261 | 22,000 | 0 |
| 645-4160-429000 | POSTAGE | 36 | 2,103 | 627 | 365 | 2,259 | 0 | 500 | 0 | 500 | 0 |
| * | OPERATIONS & MAINTENANCE | 784,323 | 778,524 | 840,786 | 771,860 | 896,417 | 938,433 | 1,056,900 | 575,499 | 1,056,900 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| | MACHINERY AND EQUIPMENT | 18,442 | 49,533 | 17,703 | 528 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMPUTER AND RELATED EQUIP | 8,416 | 6,504 | 34,091 | 2,876 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OFFICE FURNITURE | 0 | 126 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 68,647 | 581,511 | 51,820 | 3,404 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 645-4160-480003 | FACILITY MAINTENANCE CHARGE | 5,500 | 5,500 | 5,500 | 7,000 | 7,000 | 8,050 | 9,100 | 4,550 | 9,100 | 0 |
| 645-4160-480006 | INFORMATION TECH CHARGE | 0 | 0 | 10,000 | 14,633 | 15,000 | 23,000 | 23,000 | 11,500 | 23,000 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 5,500 | 5,500 | 15,500 | 21,633 | 22,000 | 31,050 | 32,100 | 16,050 | 32,100 | 0 |
| TOTAL | | 1,609,572 | 2,170,909 | 1,710,945 | 1,742,657 | 1,892,504 | 1,922,385 | 2,097,605 | 1,077,446 | 2,104,420 | 6,815 |

**WATER FUND (645)**

**WATER ADMINISTRATION (4161)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 645-4161-410000 | SALARIES | 149,238 | 154,855 | 147,012 | 175,841 | 189,624 | 192,280 | 185,573 | 98,787 | 185,573 | 0 |
| 645-4161-410007 | SALARIES - PART-TIME | 3,390 | 5,205 | 7,376 | 7,972 | 15 | 0 | 0 | | 0 | 0 |
| 645-4161-410013 | CONTRACT EMPL. SALARIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,284 | | |
| 645-4161-414001 | RETIREMENT | 38,385 | 30,001 | 30,830 | 62,784 | 55,750 | 56,792 | 49,789 | 29,312 | 49,789 | 0 |
| 645-4161-414002 | HEALTH INSURANCE | 23,577 | 24,910 | 25,189 | 32,298 | 31,105 | 35,174 | 31,235 | 17,547 | 31,235 | 0 |
| 645-4161-414003 | WORKERS COMPENSATION INS | 3,581 | 3,398 | 6,135 | 8,088 | 6,991 | 8,274 | 7,794 | 4,061 | 7,794 | 0 |
| 645-4161-414004 | SOCIAL SECURITY/MEDICARE | 2,368 | 2,180 | 2,055 | 2,419 | 2,388 | 3,353 | 3,323 | 1,354 | 3,323 | 0 |
| 645-4161-414005 | LONG TERM DISABILITY INS. | 649 | 629 | 663 | 855 | 788 | 894 | 782 | 281 | 782 | 0 |
| 645-4161-414006 | STATE UNEMPLOYMENT | 1,424 | 1,166 | 1,161 | 1,345 | 1,408 | 1,481 | 1,128 | 0 | 1,128 | 0 |
| 645-4161-414007 | DEFERED COMPENSATION | 2,544 | 4,032 | 4,020 | 4,220 | 4,277 | 4,286 | 4,741 | 2,127 | 4,741 | 0 |
| 645-4161-414008 | LIFE INSURANCE | 577 | 504 | 504 | 551 | 486 | 534 | 527 | 261 | 527 | 0 |
| * | SALARIES & BENEFITS | 225,733 | 226,880 | 224,945 | 296,373 | 292,832 | 303,068 | 284,892 | 156,014 | 284,892 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 645-4161-415000 | LIABILITY INSURANCE | 43,000 | 54,515 | 56,636 | 53,627 | 61,774 | 65,480 | 65,561 | 58,711 | 65,561 | 0 |
| 645-4161-416002 | TRAINING | 15 | 200 | 140 | 1,155 | 118 | 673 | 2,000 | 270 | 2,000 | 0 |
| 645-4161-416005 | MEMBERSHIPS | 173 | 168 | 259 | 112 | 135 | 430 | 1,000 | 92 | 1,000 | 0 |
| 645-4161-420001 | ELECTRIC | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 6,000 | 12,000 | 0 |
| 645-4161-420003 | TELEPHONE | 1,964 | 3,081 | 3,000 | 3,000 | 3,001 | 3,000 | 3,000 | 1,500 | 3,000 | 0 |
| 645-4161-424002 | LEASES | 12,000 | 12,000 | 12,002 | 12,000 | 12,000 | 12,000 | 12,000 | 6,000 | 12,000 | 0 |
| 645-4161-425002 | AUDIT | 14,000 | 9,019 | 8,900 | 10,576 | 10,542 | 13,299 | 9,850 | 4,415 | 9,850 | 0 |
| 645-4161-425003 | CONTRACT SERVICES | 31,858 | 12,511 | 26,594 | 13,343 | 38,900 | 82,357 | 92,000 | 27,429 | 72,000 | (20,000) |
| 645-4161-425012 | SOFTWARE | 39,308 | 36,023 | 35,219 | 31,277 | 38,341 | 35,414 | 45,000 | 36,583 | 45,000 | 0 |
| 645-4161-425019 | BANK/CC SERVICE CHARGES | 1,000 | 10,771 | 14,957 | 17,429 | 20,110 | 23,267 | 20,000 | 19,341 | 35,000 | 15,000 |
| 645-4161-427001 | OFFICE SUPPLIES | 637 | 3,762 | 2,870 | 5,968 | 59 | 601 | 6,250 | 471 | 6,250 | 0 |
| 645-4161-427006 | GENERAL SUPPLIES | 2,968 | 2,017 | 12,303 | 0 | 2,736 | 3,362 | 1,500 | 1,800 | 1,500 | 0 |
| 645-4161-429000 | POSTAGE | 19,670 | 22,285 | 20,741 | 21,218 | 23,949 | 22,679 | 23,000 | 15,457 | 28,000 | 5,000 |
| * | OPERATIONS & MAINTENANCE | 178,593 | 178,352 | 205,621 | 181,705 | 223,665 | 274,562 | 293,161 | 178,069 | 293,161 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 645-4161-441005 | MACHINERY AND EQUIPMENT | 4,499 | 0 | 1,014 | 419 | 4,275 | 1,000 | 5,000 | 0 | 5,000 | 0 |
| 645-4161-441006 | COMPUTER AND RELATED EQUIP | 0 | 3,697 | 1,501 | 389 | 1,094 | 364 | 1,800 | 1,104 | 1,800 | 0 |
| * | CAPITAL OUTLAY | 4,499 | 3,697 | 2,515 | 808 | 5,369 | 1,364 | 6,800 | 1,104 | 6,800 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 645-4161-480003 | FACILITY MAINTENANCE CHARGE | 5,500 | 5,500 | 5,500 | 6,000 | 6,000 | 6,600 | 7,600 | 3,800 | 7,600 | 0 |
| 645-4161-480004 | RISK MANAGEMENT CHARGE | 11,478 | 11,478 | 11,478 | 11,478 | 11,478 | 11,478 | 11,478 | 5,739 | 11,478 | 0 |
| 645-4161-480005 | EMPLOYEE LIABILITY CHARGE | 3,586 | 3,586 | 3,586 | 3,586 | 3,586 | 3,586 | 3,586 | 1,793 | 3,586 | 0 |
| 645-4161-480006 | INFORMATION TECH CHARGE | 3,586 | 3,586 | 9,112 | 10,498 | 11,086 | 12,000 | 12,000 | 6,000 | 12,000 | 0 |
| 645-4161-480007 | VEHICLE REPLACEMENT CHARGE | 9,700 | 10,790 | 5,738 | 10,738 | 10,738 | 10,738 | 10,738 | 5,369 | 10,738 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 33,850 | 34,940 | 35,414 | 42,300 | 42,888 | 44,402 | 45,402 | 22,701 | 45,402 | 0 |
| TOTAL | | 442,675 | 443,869 | 468,495 | 521,186 | 564,754 | 623,396 | 630,255 | 357,888 | 630,255 | 0 |

**WATER CAPITAL FACILITY FUND (646)**

| Account # | Account/Description | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2013/14 Actual | 2014/15 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | | |
| 646-1910-351100 | INVESTMENT EARNINGS | 8,075 | 4,777 | 15,531 | 15,548 | 10,944 | 35,347 | 30,884 | 25,000 | 4,325 | 25,000 | 0 |
| 646-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | 0 | (18,420) | 0 | 18,420 | 18,420 | 18,420 |
| 646-4169-371409 | WATER WELLS | 0 | 4,222 | 0 | 100,208 | 0 | 60,463 | 0 | 0 | 340 | 0 | 0 |
| 646-4169-371402 | WATER LINES | 49,328 | 180,840 | 154,515 | 189,846 | 216,437 | 222,821 | 510,276 | 300,000 | 145,435 | 300,000 | 0 |
| 646-1910-390100 | REPAYMENT OF CITY OF ADVANC | 0 | 0 | 0 | | | | 0 | 75,000 | 0 | 75,000 | 0 |
| TOTAL REVENUES | | 57,403 | 189,839 | 170,046 | 305,602 | 227,381 | 318,631 | 522,740 | 400,000 | 168,520 | 418,420 | 18,420 |
| EXPENDITURES | | | | | | | | | | | | |
| 646-4169-442001 | CAPITAL OUTLAY | | | | | | | | | | | |
| CP0711 | PUH REIMBURSEMENT | 10,555 | 42,220 | 54,886 | 109,773 | 25,332 | 126,660 | 97,107 | 0 | 0 | 0 | 0 |
| CP0712 | ANDERSON HOMES REIMB | 0 | 0 | 0 | 999 | 2,970 | 2,673 | 0 | 5,000 | 0 | 5,000 | 0 |
| CP0825 | WATER TANK | 33,627 | 45,416 | 2,448 | 510 | 1,138 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP0828 | WATER TANK BURCHELL | 1,342 | 0 | 1,019,987 | 849 | 211,959 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1407 | WELL 10 DESIGN | 0 | 0 | 0 | 53,852 | 17,786 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1408 | FCB HOMES REIMBURSEMENT | 0 | 0 | 1,332 | 1,333 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1531 | TEST WELL | 0 | 0 | 0 | 0 | 31,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1532 | WATER MASTER PLAN | 0 | 0 | 0 | 35,333 | 65,960 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1533 | WELL 10 CONSTRUCTION | 0 | 0 | 0 | 471,007 | 0 | 806,454 | 251,314 | 0 | 0 | 0 | 0 |
| CP1807 | WELL 10 STORAGE/PUMPING | | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 50,000 | 0 |
| CP1816 | MAGNOLIA - OAK TO MAXWELL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1912 | GROUND WATER SUSTAINABILITY | | 0 | 0 | 0 | 0 | 0 | 0 | 58,000 | 0 | 58,000 | 0 |
| | | | | | | | | | | 0 | | |
| TOTAL EXPENDITURES | | 84,080 | 87,636 | 1,078,653 | 673,656 | 356,145 | 935,787 | 348,421 | 113,000 | 0 | 113,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (26,677) | 102,203 | (908,607) | (368,054) | (128,764) | (617,156) | 174,319 | 287,000 | 168,520 | 305,420 | 18,420 |
| FUND BALANCE - BEGINNING | | 4,272,163 | 4,245,486 | 4,347,689 | 3,439,082 | 3,071,028 | 2,942,264 | 2,325,108 | 2,499,427 | 2,499,427 | 2,499,427 | |
| FUND BALANCE - ENDING | | 4,245,486 | 4,347,689 | 3,439,082 | 3,071,028 | 2,942,264 | 2,325,108 | 2,499,427 | 2,786,427 | 2,667,947 | 2,804,847 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Fund Balance | 4,245,486 | 4,347,689 | 3,439,082 | 3,071,028 | 2,942,264 | 2,325,108 | 2,499,427 |
| Less Reserved for Loan to Redevelopment Agency | (748,545) | (748,545) | (748,545) | (748,545) | (748,545) | (689,141) | (599,877) |
| Unreserved Balance | 3,496,941 | 3,599,144 | 2,690,537 | 2,322,483 | 2,193,719 | 1,635,967 | 1,899,550 |

**AVIATION FUND (657)**

**SUMMARY OF REVENUES AND EXPENDITURES**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 657-1910-351100 | INVESTMENT EARNINGS | 95 | 431 | 910 | 1,314 | 993 | 1,506 | 1,300 | 234 | 1,300 | 0 |
| 657-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (1,558) | 0 | 1,558 | 1,558 | 1,558 |
| 657-4170-310500 | AIRCRAFT TAX | 5,078 | 5,108 | 4,603 | 5,717 | 4,140 | 4,390 | 5,000 | 0 | 5,000 | 0 |
| 657-4170-350204 | RENTS | 135,185 | 111,558 | 129,346 | 131,645 | 137,724 | 135,165 | 130,000 | 64,976 | 130,000 | 0 |
| 657-4170-362000 | STATE AID FOR AVIATION | 10,000 | 20,000 | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| 657-4170-385100 | FUEL SALES | 108,550 | 150,253 | 161,626 | 179,821 | 149,697 | 175,459 | 150,000 | 81,215 | 150,000 | 0 |
| | FEDERAL GRANT | 131,032 | 396,882 | 38,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 657-4170-374120 | MISCELLANEOUS | 0 | 0 | 3,600 | 0 | 0 | 380 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 389,940 | 684,232 | 338,636 | 328,497 | 302,554 | 325,342 | 296,300 | 157,983 | 297,858 | 1,558 |
| EXPENDITURES - BY DIVISION | | 213,957 | 254,606 | 241,497 | 280,834 | 277,095 | 281,268 | 264,396 | 163,127 | 264,396 | 0 |
| CAPITAL PROJECTS | | | | | | | | | | | |
| CP1003 | AIRPORT LAYOUT PLAN UPDATE | 8,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1004 | AIRPORT FENCE, GATES, TAXIWAY | 78,406 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1302 | AIRPORT FENCE/TAXIWAY CONSTR | 298,586 | 106,107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITALIZED EQUIPMENT | 0 | 0 | 0 | 0 | (3,868) | 0 | 0 | 0 | 0 | 0 |
| INTERFUND TRANSFERS - OUT | | | | | | | | | | | |
| 657-4170-499658 | CAPITAL IMPROVEMENT FUND | 0 | 0 | 5,100 | 91,000 | 67,625 | 5,000 | 90,000 | 45,000 | 90,000 | 0 |
| 657-4170-499659 | CAPITAL REPLACEMENT FUND | 0 | 0 | 0 | 0 | 31,124 | 30,000 | 30,000 | 15,000 | 35,000 | 5,000 |
| TOTAL EXPENDITURES | | 599,126 | 360,713 | 246,597 | 371,834 | 371,976 | 316,268 | 384,396 | 223,127 | 389,396 | 5,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | (209,186) | 323,519 | 92,039 | (43,337) | (69,422) | 9,074 | (88,096) | (65,144) | (91,538) | (3,442) |
| FUND BALANCE - BEGINNING (UNRESTRICTED) | | 38,908 | (170,278) | 153,241 | 245,280 | 201,943 | 132,521 | 141,595 | 141,595 | 141,595 | |
| FUND BALANCE - ENDING (UNRESTRICTED) | | (170,278) | 153,241 | 245,280 | 201,943 | 132,521 | 141,595 | 53,499 | 76,451 | 50,057 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| FUND BALANCE | 2,737,109 | 3,100,732 | 3,192,771 | 3,214,026 | 3,470,119 | 3,598,829 |
| INVESTMENT IN CAPITAL ASSETS | (2,907,387) | (2,947,491) | (2,947,491) | (3,012,083) | (3,337,598) | (3,457,234) |
| FUND BALANCE - UNRESTRICTED | (170,278) | 153,241 | 245,280 | 201,943 | 132,521 | 141,595 |

**AVIATION FUND (657)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES & BENEFITS | | | | | | | | | | | |
| 657-4170-410000 | SALARIES | 7,614 | 7,202 | 6,942 | 7,017 | 7,248 | 12,929 | 15,040 | 7,363 | 15,040 | 0 |
| 657-4170-410007 | OVERTIME | 948 | 142 | 470 | 176 | 326 | 526 | 500 | 286 | 500 | 0 |
| 657-4170-414001 | RETIREMENT | 1,789 | 1,521 | 1,563 | 3,352 | 3,491 | 6,407 | 7,346 | 3,665 | 7,346 | 0 |
| 657-4170-414002 | HEALTH INSURANCE | 708 | 1,250 | 1,308 | 1,482 | 1,592 | 2,727 | 3,106 | 1,563 | 3,106 | 0 |
| 657-4170-414003 | WORKERS COMPENSATION INS | 237 | 218 | 282 | 340 | 316 | 578 | 632 | 322 | 632 | 0 |
| 657-4170-414004 | SOCIAL SECURITY/MEDICARE | 215 | 37 | 93 | 88 | 89 | 163 | 184 | 95 | 184 | 0 |
| 657-4170-414006 | STATE UNEMPLOYMENT | 19 | 45 | 43 | 43 | 43 | 87 | 87 | 0 | 87 | 0 |
| 657-4170-414008 | LIFE INSURANCE | 14 | 6 | 6 | 6 | 6 | 11 | 12 | 6 | 12 | 0 |
| * | SALARIES & BENEFITS | 11,544 | 10,421 | 10,707 | 12,504 | 13,111 | 23,428 | 26,907 | 13,300 | 26,907 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 657-4170-415000 | LIABILITY INSURANCE | 14,250 | 8,699 | 8,699 | 7,877 | 7,827 | 8,672 | 8,699 | 4,477 | 8,699 | 0 |
| 657-4170-416002 | CONFERENCES | (39) | 0 | 285 | 95 | 402 | 832 | 1,000 | 495 | 1,000 | 0 |
| 657-4170-416005 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 75 | 185 | 200 | 0 | 200 | 0 |
| 657-4170-420001 | ELECTRIC | 17,337 | 17,954 | 17,323 | 18,802 | 19,018 | 17,519 | 16,400 | 7,092 | 16,400 | 0 |
| 657-4170-420002 | GAS | 0 | 0 | 0 | 0 | 517 | 0 | 500 | 0 | 500 | 0 |
| 657-4170-420003 | TELEPHONE | 382 | 241 | 206 | 244 | 217 | 436 | 400 | 124 | 400 | 0 |
| 657-4170-424001 | BUILDINGS | 631 | 5,512 | 11,050 | 2,291 | 4,277 | 855 | 10,000 | 948 | 10,000 | 0 |
| 657-4170-424002 | EQUIPMENT MAINT | 0 | 258 | 0 | 296 | (500) | 4,358 | 5,000 | 55 | 5,000 | 0 |
| 657-4170-425002 | AUDIT | 3,000 | 3,000 | 3,000 | 3,741 | 2,449 | 4,584 | 3,000 | 1,584 | 3,000 | 0 |
| 657-4170-425003 | CONTRACT SERVICES | 17,740 | 58,238 | 19,172 | 31,776 | 27,280 | 26,832 | 30,000 | 24,518 | 30,000 | 0 |
| 657-4170-425009 | TECHNOLOGY SUPPORT | 0 | 604 | 1,524 | 575 | 0 | 0 | 0 | 0 | 0 | 0 |
| 657-4170-425011 | ADVERTISING | 0 | 0 | 133 | 2,094 | 463 | 109 | 600 | 0 | 600 | 0 |
| 657-4170-425015 | LANDSCAPING | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0 |
| 657-4170-425019 | BANK/CC SERVICE CHARGES | 0 | 5,837 | 5,524 | 7,121 | 5,305 | 5,526 | 6,000 | 2,883 | 6,000 | 0 |
| 657-4170-427001 | OFFICE SUPPLIES | 118 | 0 | 0 | (59) | 0 | 96 | 300 | 0 | 300 | 0 |
| 657-4170-427006 | GENERAL SUPPLIES | 3,977 | 5,950 | 10,260 | 31,100 | 25,104 | 10,507 | 10,000 | 1,612 | 10,000 | 0 |
| 657-4170-427009 | WEED ABATEMENT | 0 | 0 | 3,780 | 3,780 | 4,069 | 4,417 | 3,000 | 1,739 | 3,000 | 0 |
| 657-4170-427029 | AIRPORT APPRECIATION | 0 | 0 | 1,339 | 537 | 302 | 0 | 1,000 | 0 | 1,000 | 0 |
| 657-4170-427030 | GASOLINE FOR RESALE | 144,287 | 125,580 | 134,340 | 155,542 | 157,245 | 143,870 | 135,000 | 101,623 | 135,000 | 0 |
| 657-4170-429000 | POSTAGE | 343 | 376 | 263 | 541 | 481 | 438 | 500 | 232 | 500 | 0 |
| * | OPERATIONS & MAINTENANCE | 202,026 | 232,249 | 216,898 | 266,353 | 254,531 | 229,236 | 232,599 | 147,382 | 232,599 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 657-4170-441005 | MACHINERY & EQUIPMENT | 0 | 11,549 | 13,505 | 1,590 | 9,066 | 27,374 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 11,549 | 13,505 | 1,590 | 9,066 | 27,374 | 0 | 0 | 0 | 0 |
| INTER DEPARTMENTAL CHARGES | | | | | | | | | | | |
| 657-4170-480003 | FACILITY MAINTENANCE CHARG | 0 | 0 | 0 | 0 | 0 | 0 | 3,360 | 1,680 | 3,360 | 0 |
| 657-4170-480004 | RISK MANAGEMENT CHARGE | 182 | 182 | 182 | 182 | 182 | 182 | 182 | 91 | 182 | 0 |
| 657-4170-480005 | EMPLOYEE LIABILITY CHARGE | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 29 | 57 | 0 |
| 657-4170-480006 | INFORMATION TECH CHARGE | 57 | 57 | 57 | 57 | 57 | 900 | 1,200 | 600 | 1,200 | 0 |
| 657-4170-480007 | VEHICLE REPLACEMENT CHARGI | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 45 | 91 | 0 |
| * | INTER DEPARTMENTAL CHARGES | 387 | 387 | 387 | 387 | 387 | 1,230 | 4,890 | 2,445 | 4,890 | 0 |
| TOTAL | | 213,957 | 254,606 | 241,497 | 280,834 | 277,095 | 281,268 | 264,396 | 163,127 | 264,396 | 0 |

**AIRPORT CAPITAL IMPROVEMENT FUND (658)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 658-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 319 | 221 | 188 | 0 | 0 | 0 | 0 |
| 658-4170-361200 | FEDERAL GRANT | 0 | 0 | 36,648 | 136,617 | 284,899 | 182,704 | 1,723,421 | 0 | 1,783,721 | 60,300 |
| 658-4170-362410 | STATE GRANT | | 0 | 0 | 0 | 0 | 2,565 | 50,000 | 0 | 50,000 | 0 |
| 658-4170-399627 | TRASFER FROM AVIATION FUND | 0 | 0 | 5,100 | 91,000 | 67,625 | 5,000 | 90,000 | 45,000 | 90,000 | 0 |
| TOTAL REVENUES | | 0 | 0 | 41,748 | 227,936 | 352,745 | 190,457 | 1,863,421 | 45,000 | 1,923,721 | 60,300 |
| EXPENDITURES | | | | | | | | | | | |
| 658-4170-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1501 | AIRPORT FENCING | 0 | 0 | 24,110 | 6,983 | (2,120) | 10,181 | 0 | | 0 | 0 |
| CP1502 | AIRPORT EROSION CONTROL | 0 | 0 | 36,312 | 742 | 0 | 0 | 0 | | 0 | 0 |
| CP1539 | AIRPORT EROSION CONTROL-CONSTR | 0 | 0 | 0 | 121,481 | 74,348 | 0 | 0 | | 0 | 0 |
| CP1618 | WILDLIFE HAZZARD ASSESSMENT | 0 | 0 | 0 | 7,342 | 71,832 | 15,272 | 12,000 | 317 | 12,000 | 0 |
| CP1619 | PAVEMENT REHAB - DESIGN | 0 | 0 | 0 | 42 | 120,834 | 72,236 | 57,500 | 20,496 | 57,500 | 0 |
| CP1715 | PERIMETER FENCING - CONST #1 | 0 | 0 | 0 | 0 | 128,561 | 61,100 | 8,000 | | 8,000 | 0 |
| CP1716 | PAVEMENT REHAB - CONSTRUCTION | 0 | 0 | 0 | 0 | 0 | 3,525 | 1,188,633 | 34 | 1,188,633 | 0 |
| CP1808 | PERIMETER FENCING - CONST #2 | 0 | 0 | 0 | 0 | 0 | 0 | 408,779 | 330,433 | 408,779 | 0 |
| CP1901 | 2019 AIRPORT LAYOUT PLAN UPDATE | 0 | 0 | 0 | 0 | 0 | 0 | 240,000 | 2,100 | 307,000 | 67,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 60,422 | 136,590 | 393,455 | 162,314 | 1,914,912 | 353,380 | 1,981,912 | 67,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | (18,674) | 91,346 | (40,710) | 28,143 | (51,491) | (308,380) | (58,191) | (6,700) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | (18,674) | 72,672 | 31,962 | 60,105 | 60,105 | 60,105 | |
| FUND BALANCE - ENDING | | 0 | 0 | (18,674) | 72,672 | 31,962 | 60,105 | 8,614 | (248,275) | 1,914 | |

**AIRPORT CAPITAL REPLACEMENT FUND (659)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 659-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 57 | 0 | 60 | 150 | 150 |
| 659-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (173) | 0 | 173 | 173 | 173 |
| 659-4170-380810 | DONATION | 0 | 0 | 0 | 0 | 0 | 17,500 | 0 | 0 | 0 | 0 |
| 659-4170-399657 | TRANSFER FROM AVIATION FUND | 0 | 0 | 0 | 0 | 31,124 | 30,000 | 30,000 | 15,000 | 35,000 | 5,000 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 31,124 | 47,384 | 30,000 | 15,233 | 35,323 | 5,323 |
| EXPENDITURES | | | | | | | | | | | |
| 659-4170-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1606 | PAVEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1607 | CARETAKERS QUARTERS | 0 | 0 | 0 | 0 | 4,250 | 2,390 | 0 | 0 | 0 | 0 |
| CP1609 | HANGAR L-2 ROOF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CP1706 | PILOTS LOUNGE REHAB | 0 | 0 | 0 | 0 | 2,450 | 19,502 | 21,000 | 11,745 | 21,000 | 0 |
| CP1726 | TERMINAL AREA DEVELOPMENT | 0 | 0 | 0 | 0 | 24,360 | 0 | 0 | 0 | 0 | 0 |
| CP1733 | WELLS | 0 | 0 | 0 | 0 | 64 | 0 | 0 | 0 | 0 | 0 |
| CP1902 | VIEWING AREA LANDSAPING | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 9,000 | 4,000 |
| CP1903 | FUEL PUMP | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 20,000 | 0 |
| CP1916 | LED LIGHT REPAIR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 | 7,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 31,124 | 21,892 | 46,000 | 11,745 | 57,000 | 11,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 25,492 | (16,000) | 3,488 | (21,677) | (5,677) |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 0 | 0 | 25,492 | 25,492 | 25,492 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 0 | 0 | 25,492 | 9,492 | 28,980 | 3,815 | |

FUTURE PROJECTS

| | |
|---|---|
| FIRE FOAM REPLACEMENT | 20,000 |
| ENTRY SIGNAGE | 5,000 |
| HANGAR L-4 APRON REHABILITATION | 80,000 |
| EAST SIDE POWER PROJECT | 250,000 |
| | 355,000 |

**DEVELOPMENT ACTIVITY TRUST FUND (720)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 720-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720-1910-371440 | DEVELOPER DEPOSITS | 150,784 | 300,564 | 263,287 | 121,401 | 229,202 | 180,120 | 125,000 | 255,340 | 300,000 | 175,000 |
| | GENERAL FUND SUBSIDY | 375,145 | 0 | | 0 | 0 | 0 | 0 | | 0 | 0 |
| TOTAL REVENUES | | 525,929 | 300,564 | 263,287 | 121,401 | 229,202 | 180,120 | 125,000 | 255,340 | 300,000 | 175,000 |
| COMMUNITY DEVELOPMENT | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| | ADVERTISING | 826 | 2,026 | 714 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720-3110-425003 | CONTRACT SERVICES | 61,499 | 158,813 | 170,850 | 128,601 | 215,287 | 273,778 | 125,000 | 132,307 | 300,000 | 175,000 |
| | ADMINISTRATIVE CHARGE | (38,132) | 22,634 | 44,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | POSTAGE | 29 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * OPERATIONS & MAINTENANCE | | 24,222 | 183,557 | 215,594 | 128,601 | 215,287 | 273,778 | 125,000 | 132,307 | 300,000 | 175,000 |
| PUBLIC WORKS | | | | | | | | | | | |
| | ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACT SERVICES | 26,638 | 18,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ADMINISTRATIVE CHARGE | 0 | 181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | POSTAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * OPERATIONS & MAINTENANCE | | 26,638 | 19,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 50,860 | 202,652 | 215,594 | 128,601 | 215,287 | 273,778 | 125,000 | 132,307 | 300,000 | 175,000 |
| REVENUES OVER (UNDER) EXPENDITURES | | 475,069 | 97,912 | 47,693 | (7,200) | 13,915 | (93,658) | 0 | 123,033 | 0 | 0 |
| FUND BALANCE - BEGINNING | | (448,210) | 26,859 | 124,771 | 172,464 | 165,264 | 179,179 | 85,521 | 85,521 | 85,521 | |
| FUND BALANCE - ENDING | | 26,859 | 124,771 | 172,464 | 165,264 | 179,179 | 85,521 | 85,521 | 208,554 | 85,521 | |

**SIERRA POINT SPECIFIC PLAN FUND (722)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 722-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 722-1910-371440 | DEVELOPER DEPOSITS | 0 | 0 | 0 | 25,117 | 0 | 346,597 | 0 | | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 25,117 | 0 | 346,597 | 0 | 0 | 0 | 0 |
| COMMUNITY DEVELOPMENT | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| | ADVERTISING | 0 | 850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 722-3110-425003 | CONTRACT SERVICES | 159,247 | 42,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ADMINISTRATIVE CHARGE | 0 | 1,255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | POSTAGE | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 159,247 | 44,387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 159,247 | 44,387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (159,247) | (44,387) | 0 | 25,117 | 0 | 346,597 | 0 | 0 | 0 | 0 |
| FUND BALANCE - BEGINNING | | (239,237) | (398,484) | (442,871) | (442,871) | (417,754) | (417,754) | (71,157) | (71,157) | (71,157) | |
| FUND BALANCE - ENDING | | (398,484) | (442,871) | (442,871) | (417,754) | (417,754) | (71,157) | (71,157) | (71,157) | (71,157) | |

**HERITAGE OAKS (CFD2007-1) TRUST FUND (730)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 730-1910-351100 | INVESTMENT EARNINGS | 0 | 556 | 444 | 643 | 502 | 899 | 500 | 114 | 500 | 0 |
| 730-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (687) | 0 | 687 | 687 | 687 |
| 730-1910-371440 | DEVELOPER DEPOSITS | 145,600 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| TOTAL REVENUES | | 145,600 | 556 | 444 | 643 | 502 | 212 | 500 | 801 | 1,187 | 687 |
| 730-1910-436004 | OTHER CHARGES / ASSESSMENTS | 15,072 | 15,502 | 15,823 | 16,218 | 16,582 | 17,035 | 17,567 | 0 | 17,567 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 130,528 | (14,946) | (15,379) | (15,575) | (16,080) | (16,823) | (17,067) | 801 | (16,380) | 687 |
| FUND BALANCE - BEGINNING | | 0 | 130,528 | 115,582 | 100,203 | 84,628 | 68,548 | 51,725 | 51,725 | 51,725 | |
| FUND BALANCE - ENDING | | 130,528 | 115,582 | 100,203 | 84,628 | 68,548 | 51,725 | 34,658 | 52,526 | 35,345 | |

**TESORO 1 SAFEGUARD TRUST FUND (733)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 731-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 295 | 215 | 0 | 0 | 0 | 0 |
| 730-1910-371440 | DEVELOPER DEPOSITS | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 50,000 | 0 | 295 | 215 | 0 | 0 | 0 | 0 |
| 731-1910-436004 | REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 50,510 | 0 | 0 | 0 | |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 50,510 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 50,510 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 50,000 | 0 | 295 | (50,295) | 0 | 0 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 50,000 | 50,000 | 50,295 | 0 | 0 | 0 | |
| FUND BALANCE - ENDING | | 0 | 0 | 50,000 | 50,000 | 50,295 | 0 | 0 | 0 | 0 | |

**BRIDLE RIDGE SOUTH TRAIL TRUST FUND (740)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 740-1910-351100 | INVESTMENT EARNINGS | 296 | 4,425 | 4,474 | 6,852 | 6,319 | 13,952 | 15,000 | 2,369 | 15,000 | 0 |
| 740-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (10,894) | 0 | 10,894 | 10,894 | 10,894 |
| 740-1910-371440 | DEVELOPER DEPOSITS | 0 | 0 | 84,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 296 | 4,425 | 89,286 | 6,852 | 6,319 | 3,058 | 15,000 | 13,263 | 25,894 | 10,894 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 296 | 4,425 | 89,286 | 6,852 | 6,319 | 3,058 | 15,000 | 13,263 | 25,894 | 10,894 |
| FUND BALANCE - BEGINNING | | 971,453 | 971,749 | 976,174 | 1,065,460 | 1,072,312 | 1,078,631 | 1,081,689 | 1,081,689 | 1,081,689 | |
| FUND BALANCE - ENDING | | 971,749 | 976,174 | 1,065,460 | 1,072,312 | 1,078,631 | 1,081,689 | 1,096,689 | 1,094,952 | 1,107,583 | |

**CRANE/PATTERSON SIGNAL TRUST FUND (741)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 741-1910-351100 | INVESTMENT EARNINGS | 34 | 919 | 805 | 1,309 | 1,207 | 2,664 | 2,000 | 453 | 2,000 | 0 |
| 741-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (2,081) | 0 | 2,081 | 2,081 | 2,081 |
| 741-1910-371440 | DEVELOPER DEPOSITS | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 34 | 919 | 805 | 1,309 | 1,207 | 583 | 2,000 | 2,534 | 4,081 | 2,081 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 34 | 919 | 805 | 1,309 | 1,207 | 583 | 2,000 | 2,534 | 4,081 | 2,081 |
| FUND BALANCE - BEGINNING | | 201,721 | 201,755 | 202,674 | 203,479 | 204,788 | 205,995 | 206,578 | 206,578 | 206,578 | |
| FUND BALANCE - ENDING | | 201,755 | 202,674 | 203,479 | 204,788 | 205,995 | 206,578 | 208,578 | 209,112 | 210,659 | |

**ANIMAL CONTROL TRUST FUND (742)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 742-1910-351100 | INVESTMENT EARNINGS | 0 | 77 | 105 | 166 | 168 | 430 | 500 | 76 | 500 | 0 |
| 742-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (347) | 0 | 347 | 347 | 347 |
| 742-2160-376802 | FEES | 22,691 | 23,938 | 24,032 | 17,165 | 20,367 | 9,014 | 10,000 | 6,332 | 10,000 | 0 |
| 742-2160-380810 | DONATIONS | 7,044 | 6,064 | 3,756 | 5,181 | 3,933 | 1,744 | 6,000 | 1,670 | 6,000 | 0 |
| TOTAL REVENUES | | 29,735 | 30,079 | 27,893 | 22,512 | 24,468 | 10,841 | 16,500 | 8,425 | 16,847 | 347 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 742-2160-425003 | CONTRACT SERVICES | 25,698 | 19,559 | 24,610 | 20,862 | 16,831 | 9,924 | 25,000 | 13,237 | 25,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 25,698 | 19,559 | 24,610 | 20,862 | 16,831 | 9,924 | 25,000 | 13,237 | 25,000 | 0 |
| TOTAL EXPENDITURES | | 25,698 | 19,559 | 24,610 | 20,862 | 16,831 | 9,924 | 25,000 | 13,237 | 25,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 4,037 | 10,520 | 3,283 | 1,650 | 7,637 | 917 | (8,500) | (4,812) | (8,153) | 347 |
| FUND BALANCE - BEGINNING | | 4,825 | 8,862 | 19,382 | 22,665 | 24,315 | 31,952 | 32,869 | 32,869 | 32,869 | |
| FUND BALANCE - ENDING | | 8,862 | 19,382 | 22,665 | 24,315 | 31,952 | 32,869 | 24,369 | 28,057 | 24,716 | |

**K-9 UNIT TRUST FUND (743)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 743-1910-351100 | INVESTMENT EARNINGS | 0 | 59 | 40 | 47 | 151 | 0 | 10 | 0 | 10 | 0 |
| 743-2110-380811 | DONATIONS | 0 | 42,350 | 200 | 1,050 | 2,164 | 1,181 | 2,000 | 874 | 2,000 | 0 |
| TOTAL REVENUES | | 0 | 42,409 | 240 | 1,097 | 2,315 | 1,181 | 2,010 | 874 | 2,010 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 743-2110-416002 | TRAINING | 0 | 3,930 | 667 | 1,403 | 200 | 0 | 0 | 0 | 0 | 0 |
| 743-2110-425003 | CONTRACT SERVICES | 0 | 0 | 4,675 | 6,188 | 6,253 | 1,434 | 1,750 | 281 | 1,750 | 0 |
| 743-2110-427004 | GENERAL SUPPLIES | 0 | 0 | 993 | 300 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 3,930 | 6,335 | 7,891 | 6,453 | 1,434 | 1,750 | 281 | 1,750 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 743-2110-441009 | CAPITAL OUTLAY / VEHICLES | 0 | 21,452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | CAPITAL OUTLAY | 0 | 21,452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 25,382 | 6,335 | 7,891 | 6,453 | 1,434 | 1,750 | 281 | 1,750 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 17,027 | (6,095) | (6,794) | (4,138) | (253) | 260 | 593 | 260 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 17,027 | 10,932 | 4,138 | 0 | (253) | (253) | (253) | |
| FUND BALANCE - ENDING | | 0 | 17,027 | 10,932 | 4,138 | 0 | (253) | 7 | 340 | 7 | |

**SENIOR CENTER TRUST (744)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 744-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 14 | 80 | 81 | 93 | 70 | 9 | 70 | 0 |
| 744-7340-380801 | DONATIONS | 25,660 | 38,096 | 49,750 | 31,326 | 15,316 | 21,670 | 35,000 | 10,862 | 35,000 | 0 |
| TOTAL REVENUES | | 25,660 | 38,096 | 49,764 | 31,406 | 15,397 | 21,763 | 35,070 | 10,871 | 35,070 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 744-7340-425003 | CONTRACT SERVICES | 8,491 | 28,242 | 5,971 | 5,083 | 3,940 | 6,113 | 5,000 | 0 | 5,000 | 0 |
| 744-7340-427004 | GENERAL SUPPLIES | 9,401 | 10,912 | 27,032 | 25,650 | 16,730 | 16,481 | 30,000 | 8,541 | 30,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 17,892 | 39,154 | 33,003 | 30,733 | 20,670 | 22,594 | 35,000 | 8,541 | 35,000 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 744-7340-441005 | MACHINERY AND EQUIPMENT | 0 | 0 | 13,968 | 0 | 0 | 0 | 0 | | 0 | 0 |
| | * CAPITAL OUTLAY | 0 | 0 | 13,968 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 17,892 | 39,154 | 46,971 | 30,733 | 20,670 | 22,594 | 35,000 | 8,541 | 35,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 7,768 | (1,058) | 2,793 | 673 | (5,273) | (831) | 70 | 2,330 | 70 | 0 |
| FUND BALANCE - BEGINNING | | 0 | 7,768 | 6,710 | 9,503 | 10,176 | 4,903 | 4,072 | 4,072 | 4,072 | |
| FUND BALANCE - ENDING | | 7,768 | 6,710 | 9,503 | 10,176 | 4,903 | 4,072 | 4,142 | 6,402 | 4,142 | |

**POLICE RANGETRUST FUND (745)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 745-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 15 | 66 | 164 | 438 | 50 | 46 | 50 | 0 |
| 745-2110-380812 | DONATIONS | 6,292 | 310 | 8,640 | 13,310 | 10,781 | 1,678 | 8,000 | 0 | 8,000 | 0 |
| 745-1910-399110 | TRANSFER IN | 0 | 0 | 0 | 65,000 | 0 | 0 | 0 | | 0 | 0 |
| TOTAL REVENUES | | 6,292 | 310 | 8,655 | 78,376 | 10,945 | 2,116 | 8,050 | 46 | 8,050 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 745-2110-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 745-2110-441003 | BUILDINGS | 0 | 0 | 3,343 | 0 | 0 | 0 | 0 | 45 | 0 | 0 |
| 745-2110-441002 | LAND IMPROVEMENTS | 0 | 0 | 0 | 62,947 | 3,467 | 5,192 | 20,000 | 0 | 20,000 | 0 |
| * | CAPITAL OUTLAY | 0 | 0 | 3,343 | 62,947 | 3,467 | 5,192 | 20,000 | 45 | 20,000 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 3,343 | 62,947 | 3,467 | 5,192 | 20,000 | 45 | 20,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 6,292 | 310 | 5,312 | 15,429 | 7,478 | (3,076) | (11,950) | 1 | (11,950) | 0 |
| FUND BALANCE - BEGINNING | | 0 | 6,292 | 6,602 | 11,914 | 27,343 | 34,821 | 31,745 | 31,745 | 31,745 | |
| FUND BALANCE - ENDING | | 6,292 | 6,602 | 11,914 | 27,343 | 34,821 | 31,745 | 19,795 | 31,746 | 19,795 | |

**SENIOR OUTREACH TRUST FUND (746)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 746-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 424 | 915 | 500 | 96 | 500 | 0 |
| 746-2110-380802 | DONATIONS | 0 | 0 | 0 | 70,000 | 5,268 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 70,000 | 5,692 | 915 | 500 | 96 | 500 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 746-2110-425003 | CONTRACT SERVICES | 0 | 0 | 0 | 2,010 | 999 | 1,230 | 2,000 | 0 | 2,000 | 0 |
| 746-2110-427004 | GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 1,429 | 3,518 | 1,500 | 0 | 1,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 2,010 | 2,428 | 4,748 | 3,500 | 0 | 3,500 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 2,010 | 2,428 | 4,748 | 3,500 | 0 | 3,500 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 0 | 0 | 0 | 67,990 | 3,264 | (3,833) | (3,000) | 96 | (3,000) | 0 |
| FUND BALANCE - BEGINNING | | 0 | 0 | 0 | 0 | 67,990 | 71,254 | 67,421 | 67,421 | 67,421 | |
| FUND BALANCE - ENDING | | 0 | 0 | 0 | 67,990 | 71,254 | 67,421 | 64,421 | 67,517 | 64,421 | |

**POLICE EQUESTRIAN UNIT FUND (747)**

| Account # | Account/Description | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | | |
| 747-1910-351100 | INVESTMENT EARNINGS | 0 | 0 | 0 | 0 | 0 | 11 | 7 | 15 | 0 | 15 | 0 |
| 747-2110-380813 | Donations | 2,300 | 1,962 | 3,234 | 0 | 8,777 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 2,300 | 1,962 | 3,234 | 0 | 8,777 | 11 | 7 | 15 | 0 | 15 | 0 |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| 747-2110-427004 | GENERAL SUPPLIES | 515 | 3,481 | 2,015 | 2,770 | 5,910 | 110 | 0 | 1,000 | 0 | 1,000 | 0 |
| * | OPERATIONS & MAINTENANCE | 515 | 3,481 | 2,015 | 2,770 | 5,910 | 110 | 0 | 1,000 | 0 | 1,000 | 0 |
| TOTAL EXPENDITURES | | 515 | 3,481 | 2,015 | 2,770 | 5,910 | 110 | 0 | 1,000 | 0 | 1,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 1,785 | (1,519) | 1,219 | (2,770) | 2,867 | (99) | 7 | (985) | 0 | (985) | 0 |
| FUND BALANCE - BEGINNING | | 0 | 1,785 | 266 | 1,485 | (1,285) | 1,582 | 1,483 | 1,490 | 1,490 | 1,490 | |
| FUND BALANCE - ENDING | | 1,785 | 266 | 1,485 | (1,285) | 1,582 | 1,483 | 1,490 | 505 | 1,490 | 505 | |

**SENIOR HOUSING AGENCY FUND (769)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 769-1910-351100 | INVESTMENT EARNINGS | 29 | 94 | 78 | 126 | 117 | 258 | 200 | 29 | 200 | 0 |
| TOTAL REVENUES | | 29 | 94 | 78 | 126 | 117 | 258 | 200 | 29 | 200 | 0 |
| SENIOR HOUSING OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| * | OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 29 | 94 | 78 | 126 | 117 | 258 | 200 | 29 | 200 | 0 |
| FUND BALANCE - BEGINNING | | 19,534 | 19,563 | 19,657 | 19,735 | 19,861 | 19,978 | 20,236 | 20,236 | 20,236 | |
| FUND BALANCE - ENDING | | 19,563 | 19,657 | 19,735 | 19,861 | 19,978 | 20,236 | 20,436 | 20,265 | 20,436 | |

**G & J STREET BOND AGENCY FUND (784)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 784-1910-351100 | INVESTMENT EARNINGS | 182 | 149 | 132 | 214 | 197 | 435 | 500 | 48 | 500 | 0 |
| 784-8270-328101 | ANNUAL ASSESSMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 784-8270-328102 | PREPAYMENT/PAYOFF | 3,413 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| TOTAL REVENUES | | 3,595 | 149 | 132 | 214 | 197 | 435 | 500 | 48 | 500 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 784-8270-425003 | CONTRACT SERVICES | 1,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 784-8270-425025 | ADMINSTRATIVE CHARGE | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 784-4149-442001 | CAPITAL PROJECTS | | | | | | | | | | |
| CP1909 | G & MAAG REHAB | 0 | 0 | 0 | 0 | 0 | 0 | 34,572 | 0 | 34,572 | 0 |
| * | OPERATIONS & MAINTENANCE | 6,224 | 0 | 0 | 0 | 0 | 0 | 34,572 | 0 | 34,572 | 0 |
| DEBT SERVICE | | | | | | | | | | | |
| 784-8270-451001 | PRINCIPAL | 325,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 784-8270-451002 | INTEREST | 10,563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | DEBT SERVICE | 335,563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 341,787 | 0 | 0 | 0 | 0 | 0 | 34,572 | 0 | 34,572 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (338,192) | 149 | 132 | 214 | 197 | 435 | (34,072) | 48 | (34,072) | 0 |
| FUND BALANCE - BEGINNING | | 371,137 | 32,945 | 33,094 | 33,226 | 33,440 | 33,637 | 34,072 | 34,072 | 34,072 | |
| FUND BALANCE - ENDING | | 32,945 | 33,094 | 33,226 | 33,440 | 33,637 | 34,072 | 0 | 34,120 | 0 | |

**BRIDLE RIDGE CFD 2003-2 AGENCY FUND (790)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 790-1910-351100 | INVESTMENT EARNINGS | 3,504 | 5,189 | 1,078 | 6,399 | 2,816 | 7,465 | 2,500 | 3,059 | 2,500 | 0 |
| 790-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | (2,730) | 0 | 2,730 | 2,730 | 2,730 |
| 790-8270-328101 | ANNUAL ASSESSMENTS | 330,032 | 320,107 | 310,997 | 326,692 | 291,574 | 296,150 | 295,796 | 199,472 | 295,796 | 0 |
| 790-8270-328102 | PREPAYMENT/PAYOFF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 790-8270-386100 | BOND PROCEEDS | 0 | 0 | 3,600,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 333,536 | 325,296 | 3,912,491 | 333,091 | 294,390 | 300,885 | 298,296 | 205,261 | 301,026 | 2,730 |
| EXPENDITURES | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | |
| 790-8270-425003 | CONTRACT SERVICES | 9,194 | 4,520 | 4,640 | 3,983 | 3,983 | 3,983 | 5,000 | 2,700 | 5,000 | 0 |
| 790-8270-425025 | ADMINISTRATIVE CHARGE | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 3,750 | 7,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 16,694 | 12,020 | 12,140 | 11,483 | 11,483 | 11,483 | 12,500 | 6,450 | 12,500 | 0 |
| DEBT SERVICE | | | | | | | | | | | |
| 790-8270-446001 | BOND ISSUE COSTS | 0 | 0 | 128,181 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 790-8270-451001 | PRINCIPAL | 90,000 | 192,000 | 3,580,000 | 110,000 | 115,000 | 120,000 | 130,000 | 130,000 | 130,000 | 0 |
| 790-8270-451002 | INTEREST | 221,437 | 214,219 | 241,556 | 171,785 | 163,871 | 158,102 | 151,965 | 77,578 | 151,965 | 0 |
| * | DEBT SERVICE | 311,437 | 406,219 | 3,949,737 | 281,785 | 278,871 | 278,102 | 281,965 | 207,578 | 281,965 | 0 |
| EXPENDITURES | | 328,131 | 418,239 | 3,961,877 | 293,268 | 290,354 | 289,585 | 294,465 | 214,028 | 294,465 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | 5,405 | (92,943) | (49,386) | 39,823 | 4,036 | 11,300 | 3,831 | (8,767) | 6,561 | 2,730 |
| FUND BALANCE - BEGINNING | | 621,365 | 626,770 | 533,827 | 484,441 | 524,264 | 528,300 | 539,600 | 539,600 | 539,600 | |
| FUND BALANCE - ENDING | | 626,770 | 533,827 | 484,441 | 524,264 | 528,300 | 539,600 | 543,431 | 530,833 | 546,161 | |

**BRIDLE RIDGE CFD 2004-1 AGENCY FUND (791)**

| Account # | Account/Description | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | | |
| 791-1910-351100 | INVESTMENT EARNINGS | 138 | 1,198 | 2,007 | 431 | 2,151 | 2,005 | 2,619 | 2,000 | (411) | 2,000 | 0 |
| 791-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | 0 | (912) | 0 | 912 | 912 | 912 |
| 791-8270-328101 | ANNUAL ASSESSMENTS | 122,798 | 135,892 | 124,536 | 122,141 | 120,932 | 117,380 | 115,437 | 118,500 | 61,999 | 118,500 | 0 |
| 791-8270-386100 | BOND PROCEEDS | 0 | 0 | 0 | 1,363,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 122,936 | 137,090 | 126,543 | 1,486,052 | 123,083 | 119,385 | 117,144 | 120,500 | 62,500 | 121,412 | 912 |
| EXPENDITURES | | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| 791-8270-425003 | CONTRACT SERVICES | 6,117 | 5,576 | 4,370 | 4,535 | 4,717 | 3,983 | 3,983 | 5,000 | 2,700 | 5,000 | 0 |
| 791-8270-425025 | ADMINISTRATIVE CHARGE | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 3,750 | 7,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 13,617 | 13,076 | 11,870 | 12,035 | 12,217 | 11,483 | 11,483 | 12,500 | 6,450 | 12,500 | 0 |
| DEBT SERVICE | | | | | | | | | | | | |
| 791-8270-446001 | BOND ISSUE COSTS | 0 | 0 | 0 | 53,228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 791-8270-451001 | PRINCIPAL | 30,000 | 30,000 | 35,000 | 1,335,000 | 35,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 0 |
| 791-8270-451002 | INTEREST | 82,685 | 81,250 | 79,654 | 103,882 | 64,969 | 62,108 | 59,903 | 57,698 | 29,400 | 57,698 | 0 |
| * | DEBT SERVICE | 112,685 | 111,250 | 114,654 | 1,492,110 | 99,969 | 107,108 | 104,903 | 102,698 | 74,400 | 102,698 | 0 |
| EXPENDITURES | | 126,302 | 124,326 | 126,524 | 1,504,145 | 112,186 | 118,591 | 116,386 | 115,198 | 80,850 | 115,198 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (3,366) | 12,764 | 19 | (18,093) | 10,897 | 794 | 758 | 5,302 | (18,350) | 6,214 | 912 |
| FUND BALANCE - BEGINNING | | 189,993 | 186,627 | 199,391 | 199,410 | 181,317 | 192,214 | 193,008 | 193,766 | 193,766 | 193,766 | |
| FUND BALANCE - ENDING | | 186,627 | 199,391 | 199,410 | 181,317 | 192,214 | 193,008 | 193,766 | 199,068 | 175,416 | 199,980 | |

**BRIDLE RIDGE CFD 2005-1 AGENCY FUND (792)**

| Account # | Account/Description | 2011/12 Actual | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | | |
| 792-1910-351100 | INVESTMENT EARNINGS | 240 | 2,443 | 3,642 | 1,209 | 8,655 | (500) | 5,106 | 2,500 | 1,871 | 2,500 | 0 |
| 792-1910-351101 | UNREALIZED GAIN (LOSSES) | 0 | 0 | 0 | 0 | 0 | 0 | (1,977) | 0 | 1,977 | 1,977 | 1,977 |
| 792-8270-328101 | ANNUAL ASSESSMENTS | 239,347 | 232,445 | 236,548 | 235,344 | 234,593 | 193,830 | 197,654 | 234,955 | 118,152 | 234,955 | 0 |
| 792-8270-328102 | DELINQUENT ASSESSMENTS | 0 | 0 | 0 | 0 | 95,709 | 0 | 0 | 0 | 0 | 0 | 0 |
| 792-8270-386100 | BOND PROCEEDS | 0 | 0 | 0 | 3,035,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 239,587 | 234,888 | 240,190 | 3,272,204 | 338,957 | 193,330 | 200,783 | 237,455 | 122,000 | 239,432 | 1,977 |
| EXPENDITURES | | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | |
| 792-8270-425003 | CONTRACT SERVICES | 8,232 | 7,166 | 5,075 | 4,570 | 3,250 | 3,983 | 3,983 | 4,000 | 2,700 | 4,000 | 0 |
| 792-8270-425025 | ADMINISTRATIVE CHARGE | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 3,750 | 7,500 | 0 |
| * | OPERATIONS & MAINTENANCE | 15,732 | 14,666 | 12,575 | 12,070 | 10,750 | 11,483 | 11,483 | 11,500 | 6,450 | 11,500 | 0 |
| DEBT SERVICE | | | | | | | | | | | | |
| 792-8270-446001 | BOND ISSUE COSTS | 0 | 0 | 0 | 101,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 792-8270-451001 | PRINCIPAL | 70,000 | 70,000 | 75,000 | 2,930,000 | 80,000 | 90,000 | 95,000 | 95,000 | 95,000 | 95,000 | 0 |
| 792-8270-451002 | INTEREST | 155,893 | 152,944 | 149,789 | 232,101 | 134,458 | 128,698 | 124,462 | 120,111 | 61,143 | 120,111 | 0 |
| * | DEBT SERVICE | 225,893 | 222,944 | 224,789 | 3,263,829 | 214,458 | 218,698 | 219,462 | 215,111 | 156,143 | 215,111 | 0 |
| EXPENDITURES | | 241,625 | 237,610 | 237,364 | 3,275,899 | 225,208 | 230,181 | 230,945 | 226,611 | 162,593 | 226,611 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (2,038) | (2,722) | 2,826 | (3,695) | 113,749 | (36,851) | (30,162) | 10,844 | (40,593) | 12,821 | 1,977 |
| FUND BALANCE - BEGINNING | | 375,782 | 373,744 | 371,022 | 373,848 | 370,153 | 483,902 | 447,051 | 416,889 | 416,889 | 416,889 | |
| FUND BALANCE - ENDING | | 373,744 | 371,022 | 373,848 | 370,153 | 483,902 | 447,051 | 416,889 | 427,733 | 376,296 | 429,710 | |

**REFUSE COLLECTION TRUST FUND (799)**

| Account # | Account/Description | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018-19 Adopted Final Budget | 2018-19 6 Months Actual | 2018-19 Proposed Mid Year Budget | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | | | | |
| 799-8280-379100 | GARBAGE REVENUE | 1,732,383 | 1,792,716 | 1,818,128 | 1,839,912 | 1,900,412 | 1,980,590 | 1,900,000 | 1,028,390 | 1,900,000 | 0 |
| TOTAL REVENUES | | 1,732,383 | 1,792,716 | 1,818,128 | 1,839,912 | 1,900,412 | 1,980,590 | 1,900,000 | 1,028,390 | 1,900,000 | 0 |
| 799-8280-425003 | CONTRACT SERVICE | 1,754,757 | 1,785,607 | 1,809,847 | 1,834,997 | 1,893,735 | 1,964,772 | 1,900,000 | 850,159 | 1,900,000 | 0 |
| TOTAL EXPENDITURES | | 1,754,757 | 1,785,607 | 1,809,847 | 1,834,997 | 1,893,735 | 1,964,772 | 1,900,000 | 850,159 | 1,900,000 | 0 |
| REVENUES OVER (UNDER) EXPENDITURES | | (22,374) | 7,109 | 8,281 | 4,915 | 6,677 | 15,818 | 0 | 178,231 | 0 | 0 |
| FUND BALANCE - BEGINNING | | 220,627 | 198,253 | 205,362 | 213,643 | 218,558 | 225,235 | 241,053 | 241,053 | 241,053 | |
| FUND BALANCE - ENDING | | 198,253 | 205,362 | 213,643 | 218,558 | 225,235 | 241,053 | 241,053 | 419,284 | 241,053 | |

AGENDA ITEM 12.1:

To: Bryan Whitemyer, City Manager

From: Kathy Teixeira and Julie Christel

Re: February 2019 Council Services and Legislative/Records Manager Report

**Legislative**

- Prepared the City Council Agenda for January 7, 2019 and January 22, 2019.
- Prepared and processed the City Council agenda packet for the regular meeting of January 7, 2019 and January 22, 2019.
- Attended January 7, 2019 and January 22, 2019 City Council meetings.
- Prepared the Minutes from the January 7, 2019 and January 22, 2019 City Council meetings.
- Prepared a Certificate of Recognition to Joseph Yakligian, 2018 Spelling Bee Champion Stanislaus County and a Proclamation to the Oakdale Stampede Varsity Squad, repeat CenCal Youth Football League Super Bowl Champions.
- Prepared resolutions for Mayor and City Clerk signatures. Copies of the resolutions were then distributed and scanned in the City's Records Retention System.
- Responded to Document Subpoena.
- Three Public Records Act requests were received and initial responses were provided.
- Prepared Staff Report for Approval by Minute Order, a Request by Oakdale Christian Academy Association to hold an Amplified Music Festival at Oakdale Community Park, May 4, 2019.
- Established timeline for ballot measures potentially scheduled for November 2019.
- Conducted training for new Council Services and Legislative Records Manager.
- Records Management – Ongoing and finalizing.

**Process Contracts, Agreements and Project Completion**

- Record Notice of Completion for West Avenue Water Replacement Project with Stanislaus County Clerk-Recorder.

- Publish Ordinance 1262, a City-Initiated Amendment to the Oakdale Municipal Code, Chapter 20 (also known as Code Text Amendment 2018-29) to consider amendments to the City of Oakdale's Municipal Code, Chapter 20 (Parks and Recreation) amending the hours of use for Valley View Park and Valley View Access Trail, which would close one-half hour after sunset until one-half hour before sunrise every day, in the Oakdale Leader. Ordinance was also submitted to the Codifier for placement on the City's website.

**Event Applications**

| Event | Event Dates |
|---|---|
| Finalized F.E.S. of Oakdale Annual Crab Cioppino One Time Event and Dance Permit to City departments. | 01/19/2019 |
| Finalized Oakdale Lion's Club Don Osborne Memorial Run. | 02/02/2019 |
| Routed the SOS Fun Run for review to City departments. | 03/04/2019 |
| Routed the Oakdale Christian Academy Association's Special Events Application for review to City Departments. | 04/04/2019 |

**Other**

Organized attendance and lodging for Mayor, City Council Members, and staff attending the 2019 California League of Cities New Mayor and Council Member Academy in Sacramento, CA.

To: Bryan Whitemyer, City Manager

From: Patrick Mondragon, Management Analyst

Re: **February 2019 Human Resources Department Report**

## Recruitments & Terminations:

- Conducted Oral Interviews for Facility Maintenance Worker I/II on 1/08.
- Conducted Police Sergeant Assessment Panel on 01/10.
- Conducted an Exit Interview with outgoing Council Services and Legislative Records Manager on 01/17.
- Police Lieutenant 1st Interviews held on 01/24.
- Facilitated Police Lieutenant 2nd Interviews on 01/30.

## Strategic Communication:

- Met with City Manager and Oakdale Police Officer's Association (POA) on 01/07.
- Attended HEAP/CSOC Workgroup on behalf of City Manager on 01/16 to go over regional homeless solutions.
- Conducted four (4) Employee Stay Interviews this month.

## Employee Recognition:

- Keri Anderson (Police Sergeant) 22-year anniversary on 1/06.
- Albert Avila (Finance Director) 15-year anniversary on 1/12.
- Jane Finkenbine (Recreation Services Coordinator) 1-year anniversary on 1/03.
- Christopher Robinette (Electrician) 15-year anniversary on 1/05.
- Vicki Thayer (Parking Aide) 11-year anniversary on 1/02.

## Special Projects:

- Continued liaising with L Street Architects for Police Department Facility Enhancement Project.
- Continued liaising with 1st Light Energy for Royse Memorial Pool solar panel project.

Training:

- Attended Breaking Barriers 2019 HR Conference…covering areas such as Legislative Updates, Labor Law Updates, Workers Compensation, Sexual Harassment, and Generational Differences on 01/09.
- Attended Central San Joaquin Valley Risk Management Authority (CSJVRMA) Annual Retreat from 01/23 to 01/25.
- Attended Public Works Monthly Safety Meeting on 01/14.
- Attended 2020 US Census Complete Count Committee (CCC) Training on 01/09.

Misc. Items of Completion:

- None this month.

Pending Items/Future Plans (HR Plans for 2019)

- Continue conducting "Stay Interviews" for all City of Oakdale Employees, making 100% contact by November 2019.
- Produce a Recruitment video titled "We are Oakdale" that we can advertise on our City of Oakdale website and Social Media.
- Conduct AB-1825 (Sexual Harassment) Training for all City Employees
- Coordinate a 2nd Aspiring Leaders Program for City of Oakdale Employees, to run May-October 2019.

**MONTHLY SNAPSHOT**

| | |
|---|---|
| New Recruitments | 1 |
| Applications Received | 112 |
| New Hires | 0 |
| Evaluations Processed | 12 |
| Employee Turnover | 0 |
| Workers Compensation Reports | 3 |
| Interactive Process Meetings | 0 |

To: Bryan Whitemyer, City Manager

From: Albert Avila, Director of Finance

**Re: 2019 February Finance Department Report For January**

**Departmental Actions of Note:**

Finance

- Processed and mailed 7,864 monthly utility bills
- Processed and mailed 1,170 late utility notices
- Assisted 2,733 customers at the front counter
- Processed 5,113 payments received through the USPS or City drop box
- 45 customers utilized the recycling bag program
- Continued online training of new financial software system
- 112 Customers registered on new online bill payment site.

Facility

- In process of installing solar panels over the Pool Equipment area, which will protect the equipment from the sun as well as generate electric power for the operation of the pool.

Facility Rentals January 2019

| Facility | City Meetings | Weekday Rentals | Weekend Rental |
|---|---|---|---|
| Gene Bianchi Community Center | 2 | 4 | 6 |
| Gene Bianchi Conference Rooms | 6 | 5 | 0 |
| Gene Bianchi Kitchen Rental | 0 | 0 | 0 |
| Oakdale Senior Community Center | NA | NA | 0 |

Recreation

Senior Center is open for daily activities M-F, 8 am to 4 pm
Evening programs are held at the Senior Center Tuesday & Wednesday, and once monthly on Sunday:

- Community Band rehearsal

- Quilting
- Fun Sunday Line Dance

Senior Center

Attendance and Membership

- Attendance in daily activities: (January) 1,750
- Average 100 participants a day
- Current Membership List - 1,592
- New Member registration in January --14

Classes & Programs

- Weekly Classes and/or Programs – 49
- Lunch served 5 days a week (average of 35 lunches served each day)

Senior Services at Center

- HICAP
- Blood Pressure Screening
- CPR & First Aid
- Green Bag Program – participants (average) 40
- Alzheimer/Dementia Support Group-Weekly Meetings
- Widower's Support Group-evenings twice a month
- CHS-Oakdale Family Resource & Counseling Center
- Senior Care Alliance

Special Event/Presentations

- Roaring 20's dinner – 56 attendees

Outreach to community

- Recreation Facebook page has 1,720 followers
- Senior Center Facebook has 95 followers
- FB post engagement for January averaged over 1,500 per week

Upcoming Events for Senior Center

- Chinese New Year dinner – February 15th
- Senior Center 20th Anniversary Celebration – March 30th

**Pending Items:**

Finance

Continued Implementation of New Accounting System

Preparation of Final Draft Budget for 2018-19

Working with external Auditors on the 2017-18 Audit.

To: Bryan Whitemyer, City Manager

From: Jeff Gravel, Public Services Director

Re: **February 2019 Public Services Department Report for January**

## AIRPORT DIVISION

- **AIRPORT PAVEMENT REHABILITATION - CONSTRUCTION:** This Projects scope of work includes slurry and striping of the entire runway and 3" grind and overlay of the entire taxiway. The City accepted the FAA grant offer in the amount of $1,069,921 at the Sept. 4 meeting. A Caltrans matching grant in the amount of $50,000 was received. This project will be winterized to construct pavement in May, 2019.
- **2019 AIRPORT LAYOUT PLAN:** The FAA requested that Staff move this project up from 2022 to 2019. This Projects scope of work includes Runway Safety Area mitigation and a Drainage Study. A preliminary Grant Application was submitted to the FAA by end of December.
- **AIRPORT FUEL SALES (MONTHLY):**
  - January 3,890 gallons
- **PILOTS CENTER:** Staff is receiving proposals for landscaping improvements.

## BUILDING DIVISION

| BUILDING PERMIT ACTIVITY | ISSUED |
|---|---|
| RESIDENTIAL-SINGLE FAMILY DWELLINGS | 1 |
| RESIDENTIAL REMODELS/ALTERATIONS | 36 |
| RESIDENTIAL-SOLAR | 4 |
| COMMERCIAL REMODELS | 6 |
| TOTAL INSPECTIONS PERFORMED | 85 |
| TOTAL PERMITS ISSUED | 63 |

- **JKB LIVING:** All Building Permits have been issued.
- **NAVIGATOR DEVELOPMENT:** Tesoro Subdivision – ALL Building permits have been issued.
- **WINDWARD DEVELOPMENT** – River Pointe subdivision -21 home gated community – 6 homes under construction.

## CODE ENFORCEMENT DIVISION

| CODE ENFORCEMENT ACTIVITY | NUMBER |
|---|---|
| NEW CASES | 45 |
| CASES RESPONDED | 182 |
| CASES CLOSED | 43 |
| NEW CASES YEAR TO DATE | 45 |
| CLOSED CASES YEAR TO DATE | 43 |
| OPEN CASES | 32 |
| GILTON BULKY-ITEM PICK UPS SCHEDULED | 23 |
| **WATER CONSERVATION ACTIVITY** | **ISSUED** |
| WATER CONSERVATION VIOLATION NOTICES ISSUED | 0 |

- Working on open cases and new service requests.
- Working with Michael Hancock to pro-actively address illegal dumping cases.
- Working closely with some commercial properties to restore or improve their landscaping.

## ENGINEERING DIVISION

| ENGINEERING PERMIT ACTIVITY | ISSUED |
|---|---|
| ENCROACHMENT | 7 |
| TRANSPORTATION | 0 |
| GRADING | 0 |

### MONTHLY CAPITAL IMPROVEMENT PROJECT UPDATES

- **VALLEY VIEW RIVER ACCESS TRAIL:** Contractor completing punch list items.
- **SEWER CROSSING:** 75 % Improvement plans complete and under PW review. Negotiating property purchase with Seventh Day Adventist Church. Staff meeting with church in February.
- **H STREET (ASH TO WOOD):** The project is out to bid, bids due March 7.
- **THIRD AVENUE & E PARKING LOT CHARGING STATIONS:** Project parking lot and frontage improvements are under construction.
- **WOOD BASIN:** Improvements plans are complete. Staff is working on Project funding.
- **FIFTH AVENUE:** The Fifth Avenue Rehab Project will replace existing pavement from East J to East G Streets. Sewer and water mains and service laterals will be replaced as well as curb gutter and sidewalk that does not drain or is in disrepair. The project is in its design phase, anticipating RFP for construction in May.
- **MAAG AVENUE & "G" STREET SURFACE IMPROVEMENTS:** This project is out to bid and due March 7.
- **SEWER TREATMENT PLANT DRYBED:** The project is under contract and construction will begin in February.

## PARKS DIVISION

| WORK COMPLETED | NUMBER |
|---|---|
| PARK INSPECTIONS PERFORMED | 12 |
| IRRIGATION | Off |
| PLAYGROUND REPAIRS | 2 |

- **PARK AND LANDSCAPE STRIPS:** Dormant pruning and spraying. Checked for damage after each storm.
- **MOWING:** Mowed and edged as needed.
- **TREES:** Continued pruning deciduous trees as required.
- **SHRUBS AND GROUND:** Trimmed, edged, and sprayed to maintain desired shape through winter months.

## PLANNING DIVISION

| APPLICATION | LOCATION | DESCRIPTION | STATUS |
|---|---|---|---|
| 2015-11 Tesoro II VTSM | E F Street | 107 residential lots | Tentative Subdivision Map proceeding and anticipated to be considered by the Planning Commission on March 6, 2019. |
| E. F Street Specific Plan Amendment | E F Street Specific Plan | Land use modifications | EIR and Specific Plan out for public review ended 1/8/19. Specific Plan Amendment, Final EIR, and associated documents are being prepared for public hearing 4/19 |
| 2005-02 Planned Development Amendment | 856 E H St. | Amendment proposed a 5'; side/rear yard setback on most lots with the exception of 2 lots | Original PD utilized 0 lot line setback concept. Amendment proposed a 5'; side/rear yard setback on most lots with the exception of 2 lots. Currently working with the Developer to abandon Loma Lane and amend the Subdivision Map. Current TSM expires in July 2019 and City staff will coordinate with Developer on any necessary extensions. |

| APPLICATION | LOCATION | DESCRIPTION | STATUS |
|---|---|---|---|
| 2009-18 MJUP Oakdale Senior Housing | 1450 W F St | Development of 110 independent and assisted-living units. | Letter sent 1/7/2019 indicating project expiration. |
| 2017-02 General Plan Amendment and Re-Zone | 1135 E J St | 56 multi-family residential dwelling units focused on lower income households. | Project in Plan Review. Project is expected to start construction early Spring of 2019. |
| 2017-13 MJUP | 1206 W F St. | Drive-Thu Coffee/Smoothie Shop | Currently working with Engineering on Site Improvement design with applicant. Owner now considering options. |
| 2017-17 ANNEX | Sierra Pointe Specific Plan area | Annexation | Working with applicant on tentative subdivision map. Applicant hired PR firm and are beginning to meet with surrounding property owners. |
| 2018-22 VTSM | E F Street Specific Plan | 26 Lot Single Family Subdivision | Project deemed incomplete. Project on hold pending the East F Street Specific Plan Amendment. |
| 2018-28 SPR | East F Street Specific Plan | 156 Unit Multi-family | Application received 11/6. Application Deemed Incomplete. Project on hold pending the East F Street Specific Plan Amendment. |
| 2018-32 MNVR | 616 Walnut | Rear Yard Setback | Administrative Hearing scheduled for 2/19/19. |
| 2019-01 MNUP | 628 Delano Dr. | Tumbling Gym | Application Received 1/10/19. Administrative Hearing scheduled for 2/19/19. City staff is recommending approval. |
| Noise Ordinance | City-wide | Noise Ordinance | Draft scheduled for Planning Commission on March 6, 2019 and City Council in 4/19. |

## SEWER / STREETS / STORM DRAIN DIVISION

| WORK COMPLETED | NUMBER |
|---|---|
| POT HOLE PAVING (hot) 24x24 | 187 |
| TRAFFIC SIGN/STREET REPLACEMENT | 16 |
| SEWER LIFT STATION REPAIRS | 3 |
| RED CURB PAINTING | 1006 feet |
| SEWER LINES CLEANED | 21,341 feet |
| LIFT STATION SITE CHECKS | 132 |
| CRACK SEALING (LINEAR FEET) | 23,004 |
| THERMAL STREET PAITING LINEAR FEET | 0 |

- **AUTOMATIC GENERATORS:** We exercised 10 generators last month. (Weekly task-15-minute run time per week.)
- **OTHER TASKS ASSIGNED**
- Tree removal/stump grinding on North Maag Ave.
- Install new handicap parking stall at 119 South Bryan St.
- Repair down town tree grate and sidewalk repairs.
- More street trees trimming ( from traffic rite away)
- Strip parking stalls at Dorada Park.
- Tree trimming/dead tree removal at misc. parks
- Parking lot weed spraying.
- Clean storm lines/drain inlets/flooding calls.

## WATER DIVISION

| WORK COMPLETED | NUMBER |
|---|---|
| METER SHUT-OFFS | 170 |
| WATER METER READS | 8151 |
| MANUAL WATER METER READS | 768 |
| WATER RELATED WORK ORDERS | 588 |
| WATER TESTING / SAMPLES-ROUTINE | 2430 |
| WATER TESTING / SAMPLES-WELL HEADS | 7 |
| EMERGENCY WATER SERVICE LINE REPAIRS | 0 |
| WATER COMPLAINTS | 14 |
| UNDERGROUND SERVICE LOCATES FOR CITY UTILITIES | 105 |

- **IRRIGATION WATER & DROUGHT:** Since the drought regulations started, which includes comparable water usage monitoring to similar dates in 2013, water usage in January 2019 was 21 % below usage in 2013 in the same month.