

CITY OF OROVILLE
ANNUAL BUDGET
FOR THE
FISCAL YEAR
2019-2020



CITY OF OROVILLE

LIST OF OFFICIALS

CITY COUNCIL

Mayor, **Chuck Reynolds**

Vice Mayor, **Scott Thomson**

Council Member, **Linda Draper**

Council Member, **Janet Goodson**

Council Member, **Art Hatley**

Council Member, **David Pittman**

Council Member, **Eric Smith**

CITY OFFICIALS

Elected

City Treasurer, **Karolyn Fairbanks**

Appointed

Interim City Administrator, **Tom Lando**

Assistant City Administrator, **Bill LaGrone**

City Attorney, **Scott E Huber**

Police and Fire Chief, **Bill LaGrone**

Director of Public Works, **Vacant**

Director of Parks and Trees, **Vacant**

Director of Planning and Development Services, **Vacant**

Director of Finance, **Ruth Wright**

MAYOR AND CITY COUNCIL MEMBERS

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

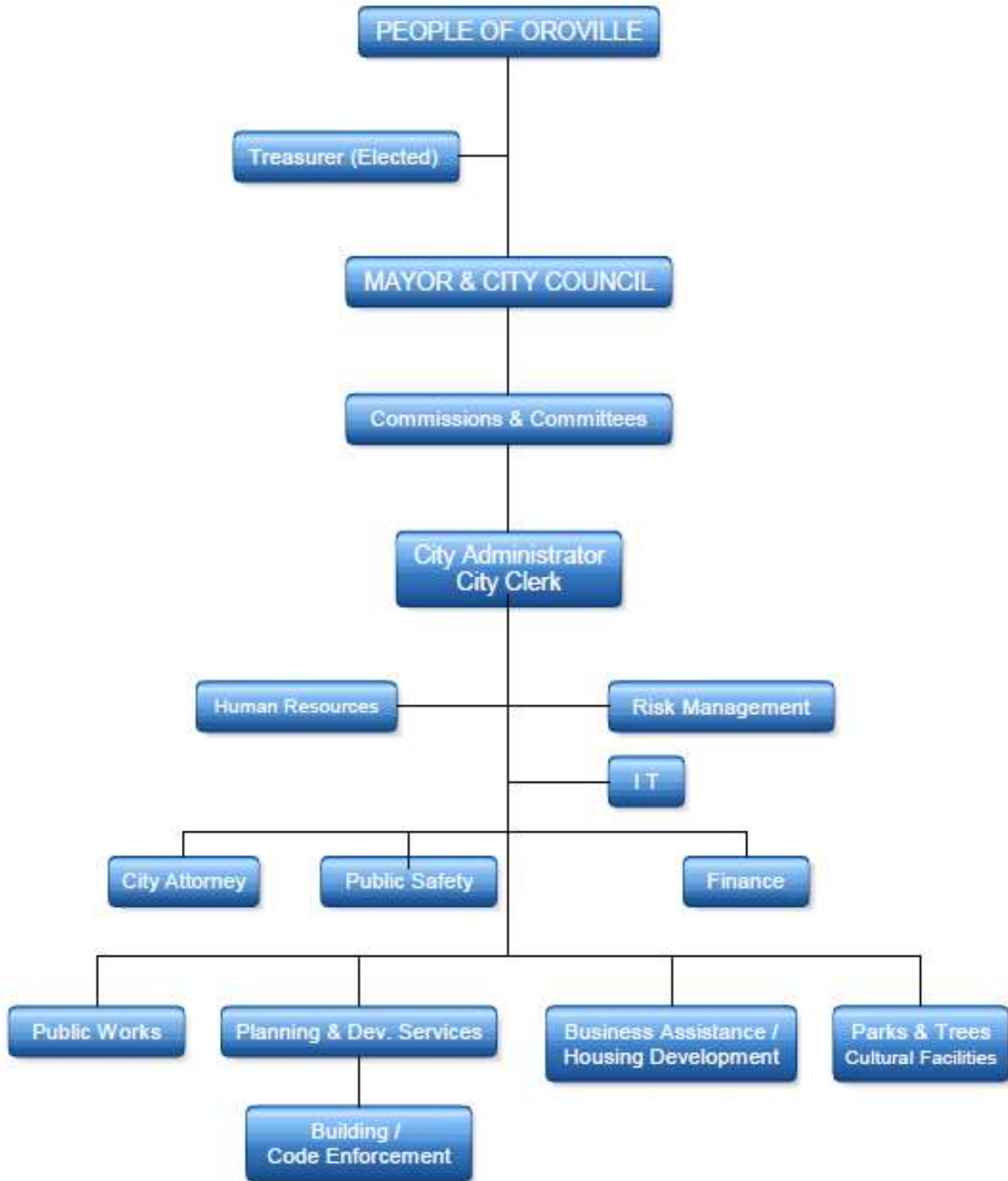
As a legislative body, the Council determines levels of service
to the community to promote and protect health, safety and
welfare of the citizens.



*Left to right: Council Members, David Pittman, Scott Thomson,
Art Hatley, Janet Goodson, Linda Draper,
Mayor Chuck Reynolds, Council Member Eric Smith*

CITY OF OROVILLE

Organization Chart





Mission Statement

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

Vision Statement

The City of Oroville will be a vibrant and thriving Community with strong economic, recreational, and cultural opportunities

Core Values

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



City of Oroville

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www.cityoforoville.org

TO: Mayor and Council Members

FROM: Bill LaGrone, City Administrator

DATE: July 2, 2019

SUBJECT: **Final Budget Letter of Transmittal**

The Finance Department is proud to present to the Honorable Mayor Reynolds and City Council the Budget for fiscal year 2019-20. This document represents numerous hours of work and revision to achieve a working living budget for the Citizens of Oroville.

The estimated revenues in the General Fund are anticipated to be \$14,828,698. Estimated expenditures are anticipated to be \$14,828,698. This is a balanced budget for the first time in many years.

For several years the City of Oroville has struggled with revenue shortfalls. For the past several years expenditures have continued to rise and revenues have been stagnant or declined. Oroville has finally realized enough increases in revenue, to match the increasing cost of doing business.

The City's approach to regrowth will be a slow and steady approach to ensure expenditures do not exceed revenues. This budget includes 16 new positions. These positions include Police, Fire, Code Enforcement, Parks and Trees and Public Works. This budget allows for City Hall to once again be open to the public Monday through Friday each week.

The Citizens of Oroville approved a revenue measure of a 1% additional sales tax in 2018. This new district tax will sustain local government, it was absolutely essential that some sort of revenue measure be approved by the voters. This new revenue source will ensure the City's ability to continue to provide all services.

Looming pension cost increases are creating a crisis across the State of California. Most cities are expecting their pension costs to double in the near future. Mitigating these increases has been a top priority for the City. On September 5, 2017 the Oroville City Council approved a resolution approving the establishment of a City Trust Fund to pre-fund pension costs. This irrevocable Trust can only be used to pay for future pension costs. The

Council has approved several sources of one-time revenues to be dedicated to this fund. This action will extend the critical point of unsustainability of pension costs by 3 or 4 years. The City is aggressively saving for these expected increases. The City has been able to deposit 2 million dollars into this account over the two years. These monies will help ensure the economic viability of our City, by helping smooth increases in Pension cost.

The Public Employee Retirement System (PERS) continues to struggle despite better than expected return on investment. The PERS continues to demand increased contribution from all City's that are members. The City of Oroville is in an enviable situation compared to most other Cities. The Oroville City Council has kept the Retirement system benefit at the lowest possible level since joining PERS. The Oroville City Council did not fall into the trap of increased benefit when most other Cities did, however the increase in PERS contribution will have significant impact on Oroville. It is expected that contributions to PERS will continue to significantly keep rising.

During the past fiscal year, the Camp Fire occurred in Paradise. Oroville has experienced unprecedented growth. During the past fiscal year Oroville population increased by over 20%, making Oroville one of the fastest growing Cities in California. The population of Oroville now exceeds 24,000 citizens. This unprecedented growth has stimulated additional revenue that was not anticipated.

The Campfire began on November 8, 2018, destroying close to 19,000 structures. Most of the destruction was to single family residences. Prior to the fire there already existed a shortage of housing, since the fire long-term housing is nearly impossible to find. FEMA and CAL-OES found, improved and readied a subdivision in Oroville with 40 Mobile Living Units (MLU). The subdivision known as Rosewood, is located off Mono Avenue in Oroville.

The City has experienced an increase in building permits. The City has issued over 100 new home building permits. The City has not experienced this level of growth in the past 50 years. Subdivisions that have been dormant for many years are now active, an example is The Linkside Subdivision phase one. This subdivision was finally completed, with 57 new homes. These homes sold faster then they could be built. The housing market is extremely active.

Despite all the challenges Oroville has faced in the past, positive things continue to occur in our Community. These things include the addition of many new businesses, housing and community members.

This budget serves as the Adopted Budget for the fiscal year 2019-20 and may be amended anytime by a budget adjustment approved by the City Council.

**CITY OF OROVILLE
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General Fund Detailed Budgets
by Department and Major Categories

ALL FUNDS SUMMARY

FUND	Beginning		Revenues & Sources	Expenditures & Uses	Ending Fund Balance
	Fund #	Fund Balance			
General Fund	100	\$ 7,332,688	\$ 14,828,698	\$ 14,828,698	\$ 7,332,688
1% District Sales Tax Fund	102	681,013	4,281,483	4,850,000	112,496
Special Revenue Funds					
Asset Seizures	106	143,372	3,070	5,000	141,442
Local Transportation	107	771,998	377,947	745,376	404,569
Local Transit	108	-	-	-	-
PEG Fee Fund	110	59,527	24,391	22,050	61,868
CASp Fund	111	15,833	3,956	-	19,789
Pension Stabilization Fund	112	-	-	-	-
Recycling Fund	113	32,696	45,652	34,225	44,122
Gas Tax RSTP Fund	115	439,076	193,800	600,000	32,876
Special Gas Tax	117	286,993	784,437	1,071,430	-
Supplemental Benefit Fund	120	2,240,099	133,404	1,778,738	594,765
Impact Fee Funds					
Drainage Impact Fee Fund	130	966,810	131,845	-	1,098,655
Fire Suppression Impact Fee Fund	131	106,605	64,720	20,000	151,325
Development Impact Fee Fund	132	175,300	106,239	-	281,539
Law Enforcement Impact Fee Fund	133	100,304	49,933	-	150,237
Park Development Fee Fund	134	361,663	227,359	-	589,022
Technology Fee Fund	135	156,481	91,195	114,000	133,676
Thermalito Drainage Fee Fund	136	509,602	11,042	-	520,644
Traffic Impact Fee Fund	137	2,172,909	330,096	100,000	2,403,005
Grant Funds					
Planning Grants	152	80,385	-	80,385	-
Police Supplemental Law Enforcement	153	95,901	149,406	245,000	307
Public Safety Augmentation	154	22,584	139,197	155,000	6,781
Special Districts					
Landscape/Lighting Maintenance Dist	170	7,752	134,781	131,606	10,927
Benefit Assessment Districts	190	36,474	952	26,812	10,614
Westside Public Safety Facility 2006-1	200	546,511	69,300	1,500	614,311
Public Safety Services 2006-2	201	584,592	69,800	1,500	652,892
Business Assistance/Housing Development					
Housing Administration	220	-	-	-	-
Housing Program Fund	221	1,420,559	364,348	938,678	846,229
Home Grant Fund	222	556,828	591,346	725,562	422,612
Community Dev. Block Grants	223	170,431	656,932	515,112	312,251
CDBG Grant	224	-	354,142	354,142	-
CalHome	225	422,176	309,257	310,367	421,066
USDA	226	-	3,000	3,000	-
Housing Rehabilitation (CDBG)	227	664,245	40,278	85,000	619,523
EDBG Revolving Loan Fund	228	43,180	11,929	10,432	44,677
CDBG Program Income	229	2,036	808,084	774,541	35,579
Subtotal		\$ 21,206,623	\$ 25,392,019	\$ 28,528,154	\$ 18,070,487

ALL FUNDS SUMMARY

FUND	Fund #	Beginning Fund Balance	Revenues & Sources	Expenditures & Uses	Ending Fund Balance
Business Assistance/Housing Continued					
Cal Home Revolving Loan Fund	230	460,917	66,122	77,461	449,578
Home Revolving Loan Fund	231	451,848	139,500	252,500	338,848
RBEG	232	20,145	3,395	-	23,540
City Revolving Loan	233	245,378	4,727	200,000	50,105
Debt Service Fund					
City Debt Service Fund	250	\$ 3,263	\$ 1,022,448	\$ 1,017,297	\$ 8,414
Capital Projects					
Capital Asset Replacement Fund	300	99,703	1,074,626	1,437	1,172,892
Building/Facilities Cap Improv Fund	302	29,572	628	-	30,200
Capital Projects	303	931,531	975	937,841	(5,335)
Capital Projects (Bond Proceeds)	304	2,342,277	36,296	2,025,000	353,573
Enterprise Funds					
Sewer Fund	400	10,425,351	3,932,372	4,546,370	9,811,353
Airport Fund	420	4,807,701	748,000	755,898	4,799,803
Internal Service Funds					
Stores Revolving	510	22,309	25,302	29,320	18,291
Vehicle Maintenance	520	-	582,476	582,476	-
Workers Compensation	530	240,354	538,224	574,742	203,836
Unemployment Self-Insurance	540	113,833	27,462	12,510	128,785
Self-Insurance Vision Plan	550	85,986	7,550	18,634	74,902
Other					
Successor Agency	560	2,045,658	1,679,180	1,593,594	2,131,244
Pension Stabilization Fund	565	1,620,601	1,022,452	-	2,643,053
Subtotal		23,946,427	10,911,735	12,625,080	22,233,082
TOTAL		\$ 45,153,050	\$ 36,303,753	\$ 41,153,234	\$ 40,303,569

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	Approved Positions	Frozen Positions	Approved Positions	18-19 Funded Positions	Change from prior year	19-20 Funded Positions
ADMINISTRATION						
CITY ADMINISTRATOR	1.00	1.00	-	0.25	0.75	1.00
INTERIM CITY ADMINISTRATOR				0.70	(0.20)	0.50
MAYOR AND CITY COUNCIL	7.00		7.00	7.00	-	7.00
TREASURER	1.00		1.00	1.00	-	1.00
ASSISTANT CITY CLERK	1.00	-	1.00	1.00	-	1.00
HUMAN RESOURCE MANAGER	1.00	-	1.00	1.00	-	1.00
BUILDING MAINTENANCE TECHNICIAN II	1.00	-	1.00	1.00	(0.14)	0.86
INFORMATION TECHNOLOGY MANAGER	1.00	-	1.00	1.00	-	1.00
GIS - GEOGRAPHICAL INFO SYSTEM	1.00	-	1.00	1.00	-	1.00
TOTAL ADMINISTRATION	14.00	1.00	13.00	13.95	0.41	14.36
FINANCE DEPARTMENT						
DIRECTOR OF FINANCE	1.00	-	1.00	1.00	-	1.00
ACCOUNTING TECHNICIAN	3.00	-	3.00	4.00		4.00
TOTAL FINANCE DEPARTMENT	4.00	-	4.00	5.00	-	5.00
FIRE DEPARTMENT						
FIRE CHIEF	1.00	1.00	-	0.50	-	0.50
DEPUTY FIRE CHIEF	1.00	-	1.00	1.00	-	1.00
BATTALION CHIEF	2.00	-	2.00	2.00	-	2.00
FIRE CAPTAIN	3.00	-	3.00	3.00	-	3.00
FIRE LIEUTENANT	3.00	-	3.00	3.00	-	3.00
FIRE ENGINEER	9.00	3.00	6.00	6.00	-	6.00
FIRE FIGHTER	3.00	-	3.00	1.00		1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	-	0.41	-	0.41
DISPATCHERS	2.00	-	2.00	2.00	-	2.00
TOTAL FIRE DEPARTMENT	25.00	5.00	20.00	18.91	-	18.91
POLICE DEPARTMENT						
DIRECTOR OF PUBLIC SAFETY	1.00	-	1.00	0.50	-	0.50
POLICE LIEUTENANT	2.00	-	2.00	2.00	-	2.00
POLICE SERGEANT	5.00	-	5.00	4.00	-	4.00
POLICE OFFICERS	17.00	1.00	16.00	13.00	3.00	16.00
MUNICIPAL LAW ENFORCEMENT OFFICER	10.00	1.00	9.00	8.00	2.00	10.00
ADMINISTRATIVE ASSISTANT	2.00	1.00	1.00	0.59	1.00	1.59
DISPATCHERS	7.00	-	7.00	7.00	-	7.00
RECORDS TECHNICIAN	2.00	-	2.00	2.00	(1.00)	1.00
RESERVE POLICE OFFICER & PT DETECTIVE	1.00	-	1.00	1.00		1.00
TOTAL POLICE DEPT	47.00	3.00	44.00	38.09	5.00	43.09

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	Approved Positions	Frozen Positions	Approved Positions	18-19 Funded Positions	Change from prior year	19-20 Funded Positions
PARKS & TREES						
PUBLIC WORKS MANAGER - PARKS/TREES	1.00	-	1.00	1.00	-	1.00
LEAD TREE TECHNICIAN	-	-	-	-	1.00	1.00
PARK MAINTENANCE TECHNICIAN II	3.00	-	3.00	1.00	1.00	2.00
PARK MAINTENANCE TECHNICIAN I	1.00	-	1.00	1.00	(1.00)	-
SEASONAL WORKER	0.33	-	0.33	0.33	-	0.33
TOTAL PARKS & TREES	5.33	-	5.33	3.33	1.00	4.33
PLANNING & DEVELOPMENT SERVICES						
PLANNING ADMIN / STAFF ASSISTANT	1.00	1.00	-	0.50	-	0.50
BUILDING OFFICIAL	1.00	-	1.00	1.00	-	1.00
BUILDING/FIRE INSPECTOR	1.00	1.00	-	-	-	-
COUNTER TECHNICIAN	1.00	-	1.00	1.00	-	1.00
ADMINISTRATIVE / STAFF ASSIST BLDG	2.00	-	2.00	0.50	-	0.50
TOTAL PLANNING & DEVELOPMENT SVCS	6.00	2.00	4.00	3.00	-	3.00
PUBLIC WORKS						
ELECTRICIAN	1.00	-	1.00	0.17	0.10	0.27
LEAD PUBLIC WORKS OPERATOR	-	-	-	-	1.00	1.00
PUBLIC WORKS OPERATOR III	1.00	-	1.00	1.00	-	1.00
PUBLIC WORKS OPERATOR II	2.00	1.00	1.00	1.00	-	1.00
PUBLIC WORKS OPERATOR I	1.00	-	1.00	1.00	-	1.00
TOTAL PUBLIC WORKS	5.00	1.00	4.00	3.17	0.10	3.27
OTHER FUNDS:						
1% DISTRICT SALES TAX FUND						
ADMINISTRATIVE ASSISTANT	-	-	-	-	1.00	1.00
CODE ENFORCEMENT TECHNICIAN	-	-	-	-	2.00	2.00
FIRE FIGHTER	-	-	-	-	2.00	2.00
POLICE OFFICERS	-	-	-	-	2.00	2.00
PARK MAINTENANCE TECHNICIAN II	-	-	-	-	4.00	4.00
SR. CIVIL ENGINEER	-	-	-	-	1.00	1.00
PUBLIC WORKS OPERATOR II	-	-	-	-	4.00	4.00
TOTAL 1% DISTRICT SALES TAX	-	-	-	-	16.00	16.00
AIRPORT						
AIRPORT MGR/ECO DEV COORDINATOR	1.00	-	1.00	1.00	-	1.00
ELECTRICIAN	-	-	-	0.16	0.10	0.26
TOTAL AIRPORT	1.00	-	1.00	1.16	0.10	1.26

SUMMARY OF PERSONNEL

DEPARTMENT POSITION TITLE	Approved Positions	Frozen Positions	Approved Positions	18-19 Funded Positions	Change from prior year	19-20 Funded Positions
BUSINESS ASSIST & HSG DEV.						
MANAGEMENT ANALYST III	1.00	-	1.00	1.00	-	1.00
PROGRAM ANALYST I	1.00	1.00	-	-	1.00	1.00
ADMIN / PROGRAM ANALYST II	1.00	-	1.00	2.00	(1.00)	1.00
BUILDING MAINTENANCE TECHNICIAN II	-	-	-	-	0.14	0.14
CODE ENFORCEMENT SPECIALIST	-	-	-	-	1.00	1.00
CODE ENFORCEMENT STAFF ASSISTANT	-	-	-	-	1.00	1.00
TOTAL BUSINESS ASSISTANCE & HOUSING DEV	3.00	1.00	2.00	3.00	2.14	5.14
LIGHTING & LANDSCAPE MAINT DIST						
PARK MAINTENANCE TECHNICIAN II	-	-	-	-	1.00	1.00
TOTAL LIGHTING & LDNSCP DIST	-	-	-	-	1.00	1.00
PUBLIC WORKS-SEWER DIVISION						
PUBLIC WORKS MANAGER SEWER/FLEET	1.00	-	1.00	1.00	-	1.00
PUBLIC WORKS OPERATOR III	1.00	-	1.00	1.00	-	1.00
PUBLIC WORKS OPERATOR II	2.00	-	2.00	2.00	-	2.00
PUBLIC WORKS OPERATOR I	3.00	-	3.00	3.00	-	3.00
ELECTRICIAN	-	-	-	0.17	0.10	0.27
TOTAL PUBLIC WORKS-SEWER	7.00	-	7.00	7.17	0.10	7.27
PUBLIC WORKS-MECHANICS						
LEAD EQUIPMENT MECHANIC	1.00	-	1.00	1.00	-	1.00
EQUIPMENT MECHANIC	2.00	-	2.00	2.00	-	2.00
TOTAL PUBLIC WORKS-MECHANICS	3.00	-	3.00	3.00	-	3.00
SUPPLEMENTAL BENEFITS FUND						
PROGRAM SPECIALIST	0.20	-	0.20	1.00	-	1.00
TOTAL SUPPLEMENTAL BENEFITS FUND	0.20	-	0.20	1.00	-	1.00

**SUMMARY OF PERSONNEL
BY DEPARTMENT**

DEPARTMENT SUMMARY	Approved Positions	Frozen Positions	Approved Positions	18-19 Funded Positions	Change from prior year	19-20 Funded Positions
DEPARTMENT:						
GENERAL FUND:						
ADMINISTRATION	14.00	1.00	13.00	13.95	0.41	14.36
FINANCE DEPARTMENT	4.00	-	4.00	5.00	-	5.00
FIRE DEPARTMENT	25.00	5.00	20.00	18.91	-	18.91
POLICE DEPARTMENT	47.00	3.00	44.00	38.09	5.00	43.09
PARKS & TREES DEPARTMENT	5.33	-	5.33	3.33	1.00	4.33
PLANNING & DEVELOPMENT SERVICES	6.00	2.00	4.00	3.00	-	3.00
PUBLIC WORKS	5.00	1.00	4.00	3.17	0.10	3.27
TOTAL GENERAL FUND POSITIONS	106.33	12.00	94.33	85.45	6.51	91.96
NON GENERAL FUND:						
1% DISTRICT SALES TAX	-	-	-	-	16.00	16.00
AIRPORT	1.00	-	1.00	1.16	0.10	1.26
BUSINESS ASSISTANCE AND HSG DEV	3.00	1.00	2.00	3.00	2.14	5.14
PUBLIC WORKS-SEWER	7.00	-	7.00	7.17	0.10	7.27
PUBLIC WORKS-MECHANICS	3.00	-	3.00	3.00	-	3.00
PUBLIC WORKS-AIRPORT	1.00	-	1.00	1.16	0.10	1.26
SUPPLEMENTAL BENEFITS FUND	0.20	-	0.20	0.80	0.20	1.00
TOTAL NON GENERAL FUND POSITIONS	15.20	1.00	14.20	16.29	18.64	34.93
DEPARTMENT TOTALS:	121.53	13.00	108.53	101.74	25.15	126.89

Salary Schedules can be found on the City's website:
<http://cityoforoville.org/home/showdocument?id=16662>

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Revenues by Resource

GENERAL FUND	2017-18	2018-19	2018-19	2019-20
	ACTUAL	BUDGET	PROJECTED	Adopted
Taxes				
Sales and Use	\$ 4,364,469	\$ 4,397,121	\$ 4,752,421	\$ 5,182,867
Property	3,073,978	3,013,948	3,094,146	3,164,438
Utility User	1,964,304	1,845,407	1,801,034	1,876,386
Franchise Fees	833,108	787,000	873,156	890,619
Transient Occupancy	711,980	639,540	897,819	936,797
Other Taxes	42,732	34,500	39,226	40,444
Total Taxes	10,990,571	10,717,516	11,457,802	12,091,551
License, Permits and Franchises				
Licenses	75,053	79,061	71,953	74,112
Permits	342,189	272,500	408,264	416,829
Total License, Permits and Fees	417,242	351,561	480,217	490,941
Other Revenues				
Fines and Forfeitures	73,050	61,000	63,865	68,000
Interest, Rents and Concessions	162,626	97,600	75,855	166,054
Intergovernmental Revenues	198,131	127,813	111,780	115,545
Charges for Services	342,186	291,500	450,504	458,146
Other Revenues	1,129,286	278,740	1,009,853	520,030
Operating Transfers In	826,663	907,585	696,282	918,431
Total Other Revenues	2,731,942	1,764,238	2,408,139	2,246,206
TOTAL GENERAL FUND REVENUES	\$ 14,139,755	\$ 12,833,315	\$ 14,346,158	\$ 14,828,698

CITY OF OROVILLE
SUMMARY SCHEDULES

Summary of Expenditures by Department

GENERAL FUND	2017-18	2018-19	2018-19	2019-20
	ACTUAL	BUDGET	PROJECTED	Adopted
Administration				
City Administrator	\$ 55,691	\$ 261,490	\$ 142,179	\$ 396,102
City Attorney	358,603	250,220	250,791	250,533
City Clerk	98,252	127,743	145,515	97,171
City Hall	88,687	100,779	59,790	70,488
Economic Comm Enhancement	26,405	23,748	12,931	-
Human Resources	132,124	147,702	136,995	163,604
Information Technology	317,296	353,426	342,568	431,935
Personnel Officer	5,440	88,985	10,000	20,000
Risk Management	267,876	307,303	271,556	308,000
Council				
Mayor	15,339	17,008	19,351	36,388
City Council	102,825	119,428	113,866	153,369
Treasurer	26,203	26,650	23,566	28,384
Finance	529,116	608,880	556,793	676,678
Planning & Devel Svcs				
Planning	280,109	229,546	277,154	318,488
Building and Code	266,828	236,408	279,845	400,444
Public Safety				
Animal Control	313,212	365,000	324,892	352,212
Fire	2,766,354	2,806,780	3,233,744	3,176,566
Municipal Law Enforcement	353,848	549,897	402,837	588,187
Police	4,412,523	4,442,088	4,560,755	4,955,572
Public Works				
Administration	124,545	129,900	123,737	128,870
Streets and Storm Drains	601,595	652,189	697,695	828,196
Parks & Trees				
Operations	315,877	355,629	272,930	348,754
Municipal Buildings	88,103	89,800	82,282	91,825
Museums	77,737	83,436	85,604	100,995
Parks	185,757	169,136	185,949	234,133
General Government	871,373	564,777	652,264	671,804
TOTAL GENERAL FUND EXPENDITURES	\$ 12,681,718	\$ 13,107,948	\$ 13,265,589	\$ 14,828,698

ADMINISTRATION

Activity

Administration provides leadership and management for all City operations. The City Administrator is the direct liaison with the City Council. The department also performs all City Clerk, Human Resources, Personnel Officer, Economic Development, Information Technology, and Risk Management functions. The department provides oversight of City Hall and the City Attorney.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Revenues	\$ 1,271	\$ -	\$ 3,164	\$ 790
Total Revenues	<u>\$ 1,271</u>	<u>\$ -</u>	<u>\$ 3,164</u>	<u>\$ 790</u>
Expenses				
City Administrator				
Salaries & Benefits	\$ 53,457	\$ 256,370	\$ 139,674	\$ 392,682
Services & Supplies	2,234	5,120	2,505	3,420
City Attorney				
Services & Supplies	358,603	250,220	250,791	250,533
City Clerk				
Salaries & Benefits	87,530	112,543	115,166	76,001
Services & Supplies	10,722	15,200	30,349	21,170
City Hall				
Salaries & Benefits	44,434	59,079	22,319	28,394
Services & Supplies	44,253	41,700	37,471	42,094
Eco Devel & Community Enhancement				
Salaries & Benefits	26,405	21,048	12,931	-
Services & Supplies	-	2,700	-	-
Human Resources				
Salaries & Benefits	118,276	132,202	124,609	147,779
Services & Supplies	13,848	15,500	12,386	15,825
Information Technology				
Salaries & Benefits	247,775	262,176	260,120	321,985
Services & Supplies	69,521	91,250	82,448	109,950
Personnel Officer				
Salaries & Benefits	-	48,985	-	-
Services & Supplies	5,440	40,000	10,000	20,000
Risk Management				
Services & Supplies	267,876	307,303	271,556	308,000
Total Expenses	<u>\$ 1,350,374</u>	<u>\$ 1,661,396</u>	<u>\$ 1,372,325</u>	<u>\$ 1,737,833</u>

MAYOR AND CITY COUNCIL

Activity

The City Council is comprised of the Mayor and six Council members. As a legislative body, the City Council determines levels of service to promote the health, safety and welfare of the citizens. The Council oversees the City's fiscal and organizational management; adopts the annual budget; is committed to the community, protection and preservation of the environment and quality of life.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Expenses				
Mayor				
Salaries & Benefits	\$ 14,365	\$ 15,288	\$ 17,567	\$ 34,178
Services & Supplies	974	1,720	1,784	2,210
City Council				
Salaries & Benefits	95,988	110,128	105,290	143,389
Services & Supplies	6,837	9,300	8,576	9,980
Total Expenses	<u>\$ 118,164</u>	<u>\$ 136,436</u>	<u>\$ 133,217</u>	<u>\$ 189,757</u>

FINANCE AND CITY TREASURER

Activity

The Finance department provides accounting and financial management services to the City. Services and responsibilities include annual financial reporting, budget preparation, payroll, billing and vendor payments. The elected City Treasurer manages and provides oversight of city investments with primary objective of safety, liquidity and return on investment.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Revenues - Finance	\$ 14,495	\$ 6,800	\$ 15,110	\$ 15,800
Total Revenues	<u>\$ 14,495</u>	<u>\$ 6,800</u>	<u>\$ 15,110</u>	<u>\$ 15,800</u>
Expenses				
Finance				
Salaries & Benefits	\$ 423,761	\$ 484,980	\$ 420,497	\$ 535,178
Services & Supplies	105,355	123,900	136,296	141,500
Treasurer				
Salaries & Benefits	26,038	25,630	23,557	27,374
Services & Supplies	165	1,020	9	1,010
Total Expenses	<u>\$ 555,319</u>	<u>\$ 635,530</u>	<u>\$ 580,359</u>	<u>\$ 705,062</u>

PLANNING AND DEVELOPMENT SERVICES / BUILDING AND CODE ENFORCEMENT

Activity

The Planning and Development Services Department provides support and compliance with applicable Federal and State laws and regulations on Municipal Code, General Plan, development of area plans, environmental reviews and annexations. In addition coordinates various permit reviews and issuance, building inspections, zoning clearances, use permits, variances, code compliance.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Revenues - Planning	\$ 81,803	\$ 74,020	\$ 108,525	\$ 73,614
Revenues - Building	538,595	476,581	685,802	700,221
Revenues - Code Enforcement			8,179	12,000
Total Revenues	\$ 620,398	\$ 550,601	\$ 802,506	\$ 785,835
Expenses				
Planning and Development Services				
Salaries & Benefits	\$ 183,803	\$ 49,971	\$ 46,318	\$ 26,668
Services & Supplies	96,306	179,575	230,836	291,820
Building				
Salaries & Benefits	213,369	204,858	205,203	228,244
Services & Supplies	53,459	31,550	74,642	172,200
Code Enforcement				
Salaries & Benefits				
Services & Supplies				
Total Expenses	\$ 546,937	\$ 465,954	\$ 556,999	\$ 718,932

PUBLIC SAFETY

Activity

The Public Safety Department oversees the City's Police and Fire divisions. The Public Safety Department provides the citizens with public safety, emergency response and fire prevention services. These Departments promote community safety with cooperation and coordination with other agencies.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Revenues - Fire	\$ 208,995	\$ 133,000	\$ 421,048	\$ 211,034
Revenues - Police	350,787	537,313	537,701	675,200
Total Revenues	<u>\$ 559,782</u>	<u>\$ 670,313</u>	<u>\$ 958,749</u>	<u>\$ 886,234</u>
Expenses				
Animal Control				
Services & Supplies	\$ 313,212	\$ 365,000	\$ 324,892	\$ 352,212
Fire				
Salaries & Benefits	2,624,942	2,643,480	3,052,161	2,974,566
Services & Supplies	141,412	163,300	181,583	202,000
Municipal Law Enforcement				
Salaries & Benefits	353,848	549,897	402,837	588,187
Police				
Salaries & Benefits	3,920,113	3,972,550	4,061,742	4,470,572
Services & Supplies	492,410	469,538	499,013	485,000
Total Expenses	<u>\$ 7,845,937</u>	<u>\$ 8,163,765</u>	<u>\$ 8,522,228</u>	<u>\$ 9,072,537</u>

PUBLIC WORKS

PUBLIC WORKS ADMIN / STREET AND STORM DRAINS

Activity

The Public Works Administration provides management of engineering, capital projects as needed. The Public Works Director also manages other funds outside of the General Fund such as the Sewer and Airport Funds. The Streets Division provides maintenance, management, repairs and improvements of the City's streets.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Revenues - Public Works Admin	\$ 56,242	\$ 45,600	\$ 55,368	\$ 56,143
Revenues - Streets and Storm Drains	489,120	424,392	459,659	524,843
Total Revenues	\$ 545,362	\$ 469,992	\$ 515,027	\$ 580,986
Expenses				
PW Administration				
Salaries & Benefits	\$ 18,418	\$ -	\$ -	\$ -
Services & Supplies	106,127	129,900	123,737	128,870
Streets and Storm Drains				
Salaries & Benefits	264,565	276,214	283,805	426,246
Services & Supplies	337,030	375,975	413,890	401,950
Total Expenses	\$ 726,140	\$ 782,089	\$ 821,432	\$ 957,066

PUBLIC WORKS

PUBLIC WORKS OPERATIONS / PARKS DIVISIONS

Activity

The Public Works Director manages the Parks Administration and Operations Divisions. The Parks and Trees Operations Division oversees and maintains the City's parks, buildings, and museums. Management of the City's Parks and Trees recreational facilities are maintained by this Division as well.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Revenues - Parks and Trees Operations				
Municipal Buildings				
Centennial Cultural Center	\$ 6,587	\$ 6,800	\$ 5,390	\$ 6,000
Municipal Auditorium	15,320	12,000	5,450	15,000
State Theater	22,300	18,000	18,000	18,500
Other	8,332		14,400	14,400
Museums				
Bolt Museum	3,949	3,000	3,399	4,000
Chinese Temple	7,951	6,000	2,804	3,000
Lott Home	3,526	9,300	5,863	6,200
Pioneer Museum	771	700	633	700
Transfers In	101,047	-	-	-
Parks				
Revenues	6,980	5,000	4,840	5,050
Total Revenues	\$ 176,763	\$ 60,800	\$ 60,779	\$ 72,850
Expenses				
Parks and Trees Operations				
Salaries & Benefits	\$ 214,638	\$ 248,629	\$ 178,667	\$ 245,909
Services & Supplies	101,239	107,000	94,263	102,845
Municipal Buildings				
Salaries & Benefits	8,476	7,080	11,100	16,475
Services & Supplies	79,627	82,720	71,182	75,350
Museums				
Salaries & Benefits	24,907	22,286	30,324	44,295
Services & Supplies	52,830	61,150	55,280	56,700
Parks, Trees and Green Areas				
Salaries & Benefits	100,338	91,951	96,109	138,423
Services & Supplies	85,419	77,185	89,840	95,710
Total Expenses	\$ 667,474	\$ 698,001	\$ 626,765	\$ 775,707

GENERAL GOVERNMENT

Activity

General Government is where the City's General Revenues are recorded that are not related to a particular department function. Sales Tax , Property Tax and Utility Users Tax are the City's main revenue resource. City expenditures that are not specifically related to a City Department are also recorded here.

Budget Summary:

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Revenues				
Sales and Use Tax	4,364,469	4,397,121	4,752,421	5,182,867
Property Tax	3,073,978	3,013,948	3,094,146	3,164,438
Utility User Tax	1,964,304	1,845,407	1,801,034	1,876,386
Transient Occupancy	711,980	639,540	897,819	936,797
Other Taxes	42,732	34,500	39,226	40,444
Franchise Fees	833,108	787,000	873,156	890,619
Intergovernmental Revenues	31,728	34,000	32,045	34,045
Interest	86,262	34,000	77,642	78,419
Rents and Concessions	-	-	-	-
Other Revenues	452,426	-	146,146	-
Interfund Transfers In	285,800	289,293	277,188	282,188
Total Revenues	\$ 11,846,787	\$ 11,074,809	\$ 11,990,823	\$ 12,486,203
Expenses				
General Government				
Services & Supplies	38,828	-	82,487	27,027
Capital Outlay	-	-	-	-
Interfund Transfers Out	832,545	564,777	569,777	644,777
Total Expenses	\$ 871,373	\$ 564,777	\$ 652,264	\$ 671,804

1% DISTRICT SALES TAX

Activity

This fund accounts for revenues and expenditures related to the 1% District Tax. This Fund is combined with the General Fund for financial statement presentation.

FUND: 102

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 681,013
Revenues				
Revenues	-	-	681,013	4,281,483
Total Revenues	<u>-</u>	<u>-</u>	<u>681,013</u>	<u>4,281,483</u>
Expenses				
Salaries & Benefits	-	-	-	1,430,000
Services and Supplies	-	-	-	520,000
Capital Outlay	-	-	-	330,000
Transfer Out to Capital Asset Replacemnt Fund	-	-	-	1,070,000
Reserves	-	-	-	1,500,000
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,850,000</u>
Ending Fund Balance	\$ -	\$ -	\$ 681,013	\$ 112,496

ASSET SEIZURE FUND

Activity

This fund accounts for revenues and expenses related to seized property. This fund can only be used to supplement the enforcement efforts of the Police Department.

FUND: 106

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 130,865	\$ 141,608	\$ 141,608	\$ 143,372
Revenues				
Revenues	11,279	5,000	3,039	3,070
Total Revenues	<u>11,279</u>	<u>5,000</u>	<u>3,039</u>	<u>3,070</u>
Expenses				
Services and Supplies	-	-	1,275	5,000
Capital Outlay	-	-	-	-
Transfer Out to other agency	536	-	-	-
Total Expenses	<u>536</u>	<u>-</u>	<u>1,275</u>	<u>5,000</u>
Ending Fund Balance	\$ 141,608	\$ 146,608	\$ 143,372	\$ 141,442

LOCAL TRANSPORTATION FUND

Activity

This Fund is to account for Article 8 of the State of California Local Transportation revenues. The Butte County Association of Governments (BCAG) provides oversight of this Fund.

FUND: 107

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 526,693	\$ 572,996	\$ 572,996	\$ 771,998
Revenues				
Revenues	6,602	2,549	12,179	377,947
Transfers In	39,701	-	225,054	-
Total Revenues	<u>46,303</u>	<u>2,549</u>	<u>237,233</u>	<u>377,947</u>
Expenses				
Services & Supplies	-	530,517	38,231	745,376
Transfer Out to other agency	-	-	-	-
Total Expenses	<u>-</u>	<u>530,517</u>	<u>38,231</u>	<u>745,376</u>
Ending Fund Balance	\$ 572,996	\$ 45,028	\$ 771,998	\$ 404,569

LOCAL TRANSIT FUND

Activity

This Fund is to account for Article 4 of the State of California Local Transportation revenues. The Butte County Association of Governments (BCAG) provides oversight of this Fund.

FUND: 108

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 90,861	\$ 91,735	\$ 91,735	\$ -
Revenues				
Revenues	606,655	603,021	655,836	-
Total Revenues	<u>606,655</u>	<u>603,021</u>	<u>655,836</u>	<u>-</u>
Expenses				
Services & Supplies	566,080	589,415	522,517	-
Transfer Out	39,701	-	225,054	-
Total Expenses	<u>605,781</u>	<u>589,415</u>	<u>747,571</u>	<u>-</u>
Ending Fund Balance	\$ 91,735	\$ 105,341	\$ -	\$ -

PEG FEE FUND

Activity

PEG stands for Public, Educational, or Governmental use. This fee is mandated by the State to enable the City to grant members of the public access to Council meetings.

FUND: 110

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 122,732	\$ 142,308	\$ 142,308	\$ 59,527
Revenues				
Revenues	<u>32,119</u>	<u>24,391</u>	<u>22,245</u>	<u>24,391</u>
Total Revenues	<u><u>32,119</u></u>	<u><u>24,391</u></u>	<u><u>22,245</u></u>	<u><u>24,391</u></u>
Expenses				
Services & Supplies	<u>12,543</u>	<u>13,600</u>	<u>105,026</u>	<u>22,050</u>
Total Expenses	<u><u>12,543</u></u>	<u><u>13,600</u></u>	<u><u>105,026</u></u>	<u><u>22,050</u></u>
Ending Fund Balance	\$ 142,308	\$ 153,099	\$ 59,527	\$ 61,868

CASP FUND

Activity

The SB1186 Fund accounts for fees collected under SB1186. The State portion is remitted to the State on a quarterly basis. The City portion is to be used to increase disability access and compliance with construction-related accessibility requirements. *Name change for 7/1/19 to CASP Fund

FUND: 111

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 4,169	\$ 9,129	\$ 9,129	\$ 15,833
Revenues				
Revenues	4,960	4,950	6,704	3,956
Total Revenues	<u>4,960</u>	<u>4,950</u>	<u>6,704</u>	<u>3,956</u>
Expenses				
Services & Supplies	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 9,129	\$ 14,079	\$ 15,833	\$ 19,789

PENSION RATE STABILIZATION FUND

Activity

This fund was created to account for funds accumulated to mitigate future increases in pension costs. Moved to Fund 565, reclassified as a Trust Fund.

FUND: 112

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ -	\$ 537,601	\$ 537,601	\$ -
Revenues				
Revenues	-	-	-	-
Transfers In	537,601	-	-	-
Total Revenues	<u>537,601</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses				
Transfer to Fund 565 (renumbered)	-	-	537,601	-
Total Expenses	<u>-</u>	<u>-</u>	<u>537,601</u>	<u>-</u>
Ending Fund Balance	\$ 537,601	\$ 537,601	\$ -	\$ -

RECYCLING FUND

Activity

The Recycling Fund accounts for the City's waste management activities as required by State Law.

FUND: 113

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 22,681	\$ 23,234	\$ 23,234	\$ 32,696
Revenues				
Revenues	37,309	45,706	37,766	45,652
Transfers In	-			
Total Revenues	<u>37,309</u>	<u>45,706</u>	<u>37,766</u>	<u>45,652</u>
Expenses				
Salaries & Benefits	35,543	26,727	27,804	31,025
Services & Supplies	1,213	1,440	500	3,200
Capital Outlay				
Transfer out to other agency				
Total Expenses	<u>36,756</u>	<u>28,167</u>	<u>28,304</u>	<u>34,225</u>
Ending Fund Balance	\$ 23,234	\$ 40,773	\$ 32,696	\$ 44,122

GAS TAX REGIONAL SURFACE TRANSPORTATION PROGRAM FUND

Activity

The RSTP program was established by the State of California to provide for projects to preserve and improve the conditions of highway, bridge, road, pedestrian and bicycle infrastructure.

FUND: 115

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 867,577	\$ 516,760	\$ 516,760	\$ 439,076
Revenues				
Revenues	209,584	191,936	192,848	193,800
Total Revenues	<u>209,584</u>	<u>191,936</u>	<u>192,848</u>	<u>193,800</u>
Expenses				
Services & Supplies	560,401	440,000	270,532	600,000
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u>560,401</u>	<u>440,000</u>	<u>270,532</u>	<u>600,000</u>
Ending Fund Balance	\$ 516,760	\$ 268,696	\$ 439,076	\$ 32,876

SPECIAL GAS TAX

Activity

This Fund is used to account for the revenues of gas sales tax received from the State of California pursuant to Sections 2013, 2015, 2016, 2017, 2017.5 of the Streets and Highway code.

Use: Research, planning, construction, improvement, maintenance, and operation of public streets and highways, including the mitigation of their environmental effects.

FUND: 117

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ -	\$ 22,544	\$ 22,544	\$ 286,993
Revenues				
Revenues	478,952	513,613	683,543	784,437
Total Revenues	<u>478,952</u>	<u>513,613</u>	<u>683,543</u>	<u>784,437</u>
Expenses				
Services & Supplies	105,689		-	585,187
Capital Outlay				
Transfer Out	350,719	408,292	419,094	486,243
Total Expenses	<u>456,408</u>	<u>408,292</u>	<u>419,094</u>	<u>1,071,430</u>
Ending Fund Balance	\$ 22,544	\$ 127,865	\$ 286,993	\$ -

SUPPLEMENTAL BENEFITS FUND

Activity

The City acts as Fund Administrator of the revenues received from the Settlement Agreement with the DWR for FERC project 2100 the Oroville facilities. An Oversight Board oversees this Fund.

FUND: 120

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 3,238,813	\$ 3,155,051	\$ 3,155,051	\$ 2,240,099
Revenues				
Revenues	140,283	134,518	166,808	133,404
Total Revenues	<u>140,283</u>	<u>134,518</u>	<u>166,808</u>	<u>133,404</u>
Expenses				
Salaries & Benefits	52,435	66,375	74,590	94,578
Services & Supplies	171,610	292,500	1,007,170	1,679,160
Transfers Out	-	-	-	5,000
Total Expenses	<u>224,045</u>	<u>358,875</u>	<u>1,081,760</u>	<u>1,778,738</u>
Ending Fund Balance	\$ 3,155,051	\$ 2,930,694	\$ 2,240,099	\$ 594,765

DRAINAGE IMPACT FEE FUND CITY WIDE

Activity

The Fund accounts for Drainage Impact Fees received and expended in the Oroville area.

FUND: 130

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 735,315	\$ 854,060	\$ 854,060	\$ 966,810
Revenues				
Revenues	118,745	36,057	130,540	131,845
Total Revenues	<u>118,745</u>	<u>36,057</u>	<u>130,540</u>	<u>131,845</u>
Expenses				
Services & Supplies	-	-	17,790	-
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>17,790</u>	<u>-</u>
Ending Fund Balance	\$ 854,060	\$ 890,117	\$ 966,810	\$ 1,098,655

FIRE SUPPRESSION IMPACT FEE FUND

Activity

The purpose of this Fund is to provide funds for additional equipment needed for the City's Fire Department.

FUND: 131

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 31,773	\$ 60,804	\$ 60,804	\$ 106,605
Revenues				
Revenues	34,737	13,220	64,079	64,720
Total Revenues	<u>34,737</u>	<u>13,220</u>	<u>64,079</u>	<u>64,720</u>
Expenses				
Services & Supplies	5,706	7,000	18,278	20,000
Capital Outlay	-	-	-	-
Total Expenses	<u>5,706</u>	<u>7,000</u>	<u>18,278</u>	<u>20,000</u>
Ending Fund Balance	\$ 60,804	\$ 67,024	\$ 106,605	\$ 151,325

GENERAL GOVERNMENT DEVELOPMENT IMPACT FEE FUND

Activity

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

FUND: 132

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 44,840	\$ 80,688	\$ 80,688	\$ 175,300
Revenues				
Revenues	35,848	36,417	102,211	106,239
Total Revenues	35,848	36,417	102,211	106,239
Expenses				
Services & Supplies	-	-	7,599	-
Capital Outlay	-	-	-	-
Total Expenses	-	-	7,599	-
Ending Fund Balance	\$ 80,688	\$ 117,105	\$ 175,300	\$ 281,539

LAW ENFORCEMENT IMPACT FEE FUND

Activity

The Fund accounts for the revenue generated from impact fees to provide law enforcement personnel and equipment which could not otherwise be funded.

FUND: 133

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 37,118	\$ 51,801	\$ 51,801	\$ 100,304
Revenues				
Revenues	14,683	1,440	48,503	49,933
Total Revenues	<u>14,683</u>	<u>1,440</u>	<u>48,503</u>	<u>49,933</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 51,801	\$ 53,241	\$ 100,304	\$ 150,237

PARKS DEVELOPMENT IMPACT FEE FUND

Activity

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

FUND: 134

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 104,399	\$ 136,556	\$ 136,556	\$ 361,663
Revenues				
Revenues	<u>32,157</u>	<u>31,000</u>	<u>225,107</u>	<u>227,359</u>
Total Revenues	<u><u>32,157</u></u>	<u><u>31,000</u></u>	<u><u>225,107</u></u>	<u><u>227,359</u></u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Ending Fund Balance	\$ 136,556	\$ 167,556	\$ 361,663	\$ 589,022

TECHNOLOGY IMPACT FEE FUND

Activity

The Technology Fee Fund accounts for the fees collected to maintain and acquire technology used to aid in efficient operations of the City.

FUND: 135

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 126,999	\$ 100,166	\$ 100,166	\$ 156,481
Revenues				
Revenues	58,689	59,280	90,292	91,195
Total Revenues	<u>58,689</u>	<u>59,280</u>	<u>90,292</u>	<u>91,195</u>
Expenses				
Services & Supplies	19,261	102,200	33,977	54,000
Capital Outlay	66,261	-	-	60,000
Total Expenses	<u>85,522</u>	<u>102,200</u>	<u>33,977</u>	<u>114,000</u>
Ending Fund Balance	\$ 100,166	\$ 57,246	\$ 156,481	\$ 133,676

THERMALITO DRAINAGE IMPACT FEE FUND

Activity

This Fund is to account for fees collected for drainage development and improvements in the Thermalito area of the City.

FUND: 136

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 500,001	\$ 506,268	\$ 506,268	\$ 509,602
Revenues				
Revenues	<u>6,267</u>	<u>4,838</u>	<u>10,933</u>	<u>11,042</u>
Total Revenues	<u><u>6,267</u></u>	<u><u>4,838</u></u>	<u><u>10,933</u></u>	<u><u>11,042</u></u>
Expenses				
Services & Supplies	-	-	7,599	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>7,599</u></u>	<u><u>-</u></u>
Ending Fund Balance	\$ 506,268	\$ 511,106	\$ 509,602	\$ 520,644

TRAFFIC IMPACT FEE FUND

Activity

This Fund accounts for the Traffic Impact Fees collected and expended in the City to address the traffic issues created by growth.

FUND: 137

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 1,688,597	\$ 1,852,644	\$ 1,852,644	\$ 2,172,909
Revenues				
Revenues	195,662	176,307	321,265	330,096
Total Revenues	<u>195,662</u>	<u>176,307</u>	<u>321,265</u>	<u>330,096</u>
Expenses				
Services & Supplies	31,615	151,500	1,000	100,000
Capital Outlay	-	-	-	-
Total Expenses	<u>31,615</u>	<u>151,500</u>	<u>1,000</u>	<u>100,000</u>
Ending Fund Balance	\$ 1,852,644	\$ 1,877,451	\$ 2,172,909	\$ 2,403,005

PLANNING GRANTS

Activity

The Fund is used for various Planning Grant programs.

FUND: 152

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 34,512	\$ 41,636	\$ 41,636	\$ 80,385
Revenues				
Revenues	38,011	117,458	152,466	-
Total Revenues	38,011	117,458	152,466	-
Expenses				
Services & Supplies	30,887	117,458	113,717	80,385
Capital Outlay	-		-	
Total Expenses	30,887	117,458	113,717	80,385
Ending Fund Balance	\$ 41,636	\$ 41,636	\$ 80,385	\$ -

POLICE SUPPLEMENTAL LAW ENFORCEMENT FUND

Activity

This Fund accounts for the revenue generated from the State COPS program and distributed by the County.

FUND: 153

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 62,778	\$ 204,068	\$ 204,068	\$ 95,901
Revenues				
Revenues	141,290	136,074	148,663	149,406
Total Revenues	<u>141,290</u>	<u>136,074</u>	<u>148,663</u>	<u>149,406</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	256,830	125,000
Transfer Out	-	105,000	-	120,000
Total Expenses	<u>-</u>	<u>105,000</u>	<u>256,830</u>	<u>245,000</u>
Ending Fund Balance	\$ 204,068	\$ 235,142	\$ 95,901	\$ 307

PUBLIC SAFETY AUGMENTATION

Activity

This Fund accounts for the revenue generated for Public Safety by a State special sales tax distributed by the County.

FUND: 154

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 32,004	\$ 153,429	\$ 153,429	\$ 22,584
Revenues				
Revenues	121,425	105,072	133,155	139,197
Total Revenues	<u>121,425</u>	<u>105,072</u>	<u>133,155</u>	<u>139,197</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	264,000	125,000
Transfer Out	-	105,000	-	30,000
Total Expenses	<u>-</u>	<u>105,000</u>	<u>264,000</u>	<u>155,000</u>
Ending Fund Balance	\$ 153,429	\$ 153,501	\$ 22,584	\$ 6,781

LIGHTING AND LANDSCAPING MAINTENANCE DISTRICTS

Activity

This Fund accounts for the revenues and expenditures of the Lighting and Landscaping Maintenance Districts.

FUND: 170

		2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
BUDGET					
Beginning Fund Balance	UNIT	\$ 14,109	\$ 8,197	\$ 8,197	\$ 7,752
Revenues					
Grandview Estates	6001	2,167	1,735	2,119	9,252
The Buttes	6011	1,226	3,361	1,188	13,847
Deer Creek	6021	-	2,169	-	11,809
Calle Vista I	6031	2,544	995	2,411	7,132
Cherokee Estates I	6041	946	949	949	9,525
Sherwood Estates	6051	128	2,048	127	14,353
Grayhawk	6061	2,839	886	2,843	7,537
Cherokee Estates II	6071	11	296	3	8,065
Linkside I	6081	7	2,826	-	11,327
Foothill Landscape	6091	1,502	-	1,469	5,857
Calle Vista II	6101	1,593	1,309	1,593	8,617
Vista Del Oro	6111	3,433	-	3,432	4,672
Mission Olive	6121	1,103	4,966	1,107	14,173
J Richter Subdivision	6131	489	1,014	458	8,615
Total Revenues		17,988	22,554	17,699	134,781
Expenses					
Grandview Estates	6001	2,504	2,724	1,709	8,816
The Buttes	6011	2,944	2,562	2,081	9,171
Deer Creek	6021	706	1,602	384	8,458
Calle Vista II	6031	1,998	3,454	997	9,192
Cherokee Estates II	6041	747	745	404	7,845
Sherwood Estates	6051	1,351	1,308	2,485	8,265
Grayhawk	6061	2,447	2,568	2,011	9,023
Cherokee Estates II	6071	554	1,627	233	7,466
Linkside I	6081	1,763	2,864	1,103	8,021
Foothill Landscape	6091	1,313	2,109	679	8,084
Calle Vista II	6101	1,738	2,802	1,139	8,517
Vista Del Oro	6111	2,274	4,175	2,005	9,719
Mission Olive	6121	2,897	3,138	2,382	9,036
J Richter Subdivision	6131	664	596	393	7,281
Feather River Bluffs		-	-	35	6,356
Acacia Estates				104	6,356
Total Expenses		23,900	32,274	18,144	131,606
Ending Fund Balance		\$ 8,197	\$ (1,523)	\$ 7,752	\$ 10,927

BENEFIT ASSESSMENT DISTRICTS

Activity

This Fund accounts for the revenues and expenditures of the Benefit Assessment Districts.

FUND: 190

	BUDGET UNIT	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance		\$ 46,451	\$ 40,719	\$ 40,719	\$ 36,474
Revenues					
Linkside I	6201	157	-	84	85
Foothill Estates	6211	111	-	43	566
Calle Vista II	6221	49	-	75	76
Vista Del Oro	6231	147	-	113	114
Mission Olive	6241	80	-	82	83
Martin Ranch	6251	-	-	-	-
J Richter Subdivision	6261	-	-	28	28
Total Revenues		<u>544</u>	<u>-</u>	<u>425</u>	<u>952</u>
Expenses					
Linkside I	6201	1,859	1,618	1,135	5,510
Foothill Estates	6211	1,316	1,574	933	3,113
Calle Vista II	6221	577	600	227	4,762
Vista Del Oro	6231	1,735	2,066	1,522	6,910
Mission Olive	6241	751	900	421	4,600
Martin Ranch	6251	38	61	-	-
J Richter Subdivision	6261	-	649	432	1,917
Total Expenses		<u>6,276</u>	<u>7,468</u>	<u>4,670</u>	<u>26,812</u>
Ending Fund Balance		\$ 40,719	\$ 33,251	\$ 36,474	\$ 10,614

WESTSIDE PUBLIC SAFETY FACILITY 2006-1

Activity

This Fund accounts for revenues and expenditures for the Westside Public Safety Facility 2006-1 Property tax assessments.

FUND: 200

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 415,002	\$ 479,008	\$ 479,008	\$ 546,511
Revenues				
Revenues	<u>65,526</u>	<u>66,300</u>	<u>68,503</u>	<u>69,300</u>
Total Revenues	<u><u>65,526</u></u>	<u><u>66,300</u></u>	<u><u>68,503</u></u>	<u><u>69,300</u></u>
Expenses				
Services & Supplies	1,520	1,525	1,000	1,500
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u><u>1,520</u></u>	<u><u>1,525</u></u>	<u><u>1,000</u></u>	<u><u>1,500</u></u>
Ending Fund Balance	\$ 479,008	\$ 543,783	\$ 546,511	\$ 614,311

PUBLIC SAFETY SERVICE 2006-2

Activity

This Fund accounts for revenues and expenditures for the Public Safety Services 2006-2 property tax assessments.

FUND: 201

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 452,035	\$ 516,506	\$ 516,506	\$ 584,592
Revenues				
Revenues	65,991	66,300	69,086	69,800
Total Revenues	<u>65,991</u>	<u>66,300</u>	<u>69,086</u>	<u>69,800</u>
Expenses				
Services & Supplies	1,520	1,625	1,000	1,500
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	<u>1,520</u>	<u>1,625</u>	<u>1,000</u>	<u>1,500</u>
Ending Fund Balance	\$ 516,506	\$ 581,181	\$ 584,592	\$ 652,892

BUSINESS ASSISTANCE & HOUSING DEVELOPMENT SUMMARY OF EXPENDITURE BUDGETS

Activity

The Business Assistance & Housing Development Department is responsible for the management of eight to twelve grants per fiscal year, ranging from First Time Home Buyers, Housing Rehab.

		2017-18	2018-19	2018-19	2019-20
		Actual	Budget	Projected	Adopted
Housing Expense Budgets	FUND				
Housing Administration	220	\$ 158,510	\$ 50	\$ 104,767	\$ -
Housing Program Fund	221	277,578	866,145	995,856	938,678
Home-First Time Home Buyers	222	598,931	100,000	668,563	725,562
CDBG Community Development	223	771,256	421,274	123,732	515,112
CDBG Economic Development	224	355,976	350,000	373,790	354,142
CalHome Grant Fund	225	13,318	159,725	175,649	310,367
USDA	226	-	-	-	-
Housing Revolving Loan Fund	227	270,366	295,000	25,000	85,000
EDBG Revolving Loan Fund	228	13,719	13,719	40,476	10,432
CDBG Program Income Fund	229	1,096,119	1,063,972	791,564	774,541
CalHome Revolving Loan Fund	230	150,659	154,000	77,436	77,461
Home Revolving Loan Fund	231	19,241	103,000	2,500	252,500
USDA RBEG Revolving Loan Fund	232	-	-	-	-
City Revolving Loan Fund	233	6,999	10,000	-	200,000
Total Housing		\$ 3,732,672	\$ 3,536,885	\$ 3,379,333	\$ 4,243,795

HOUSING ADMINISTRATION FUND

Activity

The Housing Administration Fund accounts for housing expenditures for administrative overhead. These expenditures are recovered from various grants.

FUND: 220

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 214,859	\$ 103,110	\$ 103,110	\$ -
Revenues				
Revenues	46,761	50,550	1,657	
Transfers In	-	-	-	-
Total Revenues	<u>46,761</u>	<u>50,550</u>	<u>1,657</u>	<u>-</u>
Expenses				
Salaries & Benefits	-	-	461	-
Services & Supplies	158,510	50	104,306	
Transfers Out	-	-	-	-
Total Expenses	<u>158,510</u>	<u>50</u>	<u>104,767</u>	<u>-</u>
Ending Fund Balance	\$ 103,110	\$ 153,610	\$ -	\$ -

HOUSING PROGRAM FUND

Activity

The Housing Program Fund accounts for loans and repayments of various grants.

FUND: 221

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 1,157,140	\$ 1,237,725	\$ 1,237,725	\$ 1,420,559
Revenues				
Revenues	358,163	348,600	1,074,385	364,348
Interfund Transfers In	-	-	104,305	-
Total Revenues	<u>358,163</u>	<u>348,600</u>	<u>1,178,690</u>	<u>364,348</u>
Expenses				
Salaries & Benefits	48,738	16,019	19,708	9,598
Services & Supplies	133,626	88,021	264,558	266,975
Loans Made	-	650,000	687,294	650,000
Capital Outlay	-	-	-	-
Transfers Out	95,214	112,105	24,296	12,105
Total Expenses	<u>277,578</u>	<u>866,145</u>	<u>995,856</u>	<u>938,678</u>
Ending Fund Balance	\$ 1,237,725	\$ 720,180	\$ 1,420,559	\$ 846,229

HOME GRANT FUND

Activity

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

FUND: 222

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 536,443	\$ 134,969	\$ 134,969	\$ 556,828
Revenues				
Revenues	197,457	106,900	1,090,422	591,346
Interfund Transfers In	-	-	-	-
Total Revenues	<u>197,457</u>	<u>106,900</u>	<u>1,090,422</u>	<u>591,346</u>
Expenses				
Salaries & Benefits	105,178	-	120,914	147,747
Services & Supplies	16,438	-	24,580	24,975
Loans Made	444,740	-	470,750	500,000
Transfers Out	32,575	100,000	52,319	52,840
Total Expenses	<u>598,931</u>	<u>100,000</u>	<u>668,563</u>	<u>725,562</u>
Ending Fund Balance	\$ 134,969	\$ 141,869	\$ 556,828	\$ 422,612

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Activity

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

FUND: 223

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 143,969	\$ 138,785	\$ 138,785	\$ 170,431
Revenues				
Revenues	766,072	290,000	155,378	656,932
Transfers In	-	-	-	-
Total Revenues	<u>766,072</u>	<u>290,000</u>	<u>155,378</u>	<u>656,932</u>
Expenses				
Salaries & Benefits	-	2,674	-	87,112
Services & Supplies	5,593	228,600	-	17,000
Grants / Loans Made	500,000	-	-	400,000
Transfers Out	265,663	190,000	123,732	11,000
Total Expenses	<u>771,256</u>	<u>421,274</u>	<u>123,732</u>	<u>515,112</u>
Ending Fund Balance	\$ 138,785	\$ 7,511	\$ 170,431	\$ 312,251

CDBG ECONOMIC DEVELOPMENT LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant.

FUND: 224

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 1	\$ (38,586)	\$ (38,586)	\$ -
Revenues				
Revenues	317,389	350,000	412,376	354,142
Total Revenues	<u>317,389</u>	<u>350,000</u>	<u>412,376</u>	<u>354,142</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	355,976	350,000	373,790	354,142
Total Expenses	<u>355,976</u>	<u>350,000</u>	<u>373,790</u>	<u>354,142</u>
Ending Fund Balance	\$ (38,586)	\$ (38,586)	\$ -	\$ -

CALHOME GRANT FUND

Activity

This Fund accounts for the CalHome Grant.

FUND: 225

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 256,551	\$ 246,303	\$ 246,303	\$ 422,176
Revenues				
Revenues	3,070	2,436	351,522	309,257
Total Revenues	<u>3,070</u>	<u>2,436</u>	<u>351,522</u>	<u>309,257</u>
Expenses				
Salaries & Benefits	13,203	159,625	-	134,367
Services & Supplies	115	100	-	-
Loans Made	-	-	-	-
Interfund Transfers	-	-	175,649	176,000
Total Expenses	<u>13,318</u>	<u>159,725</u>	<u>175,649</u>	<u>310,367</u>
Ending Fund Balance	\$ 246,303	\$ 89,014	\$ 422,176	\$ 421,066

USDA

Activity

This Fund accounts for the USDA Grant.

FUND: 226

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Revenues	-	-	2,000	3,000
Transfers In	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>3,000</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	2,000	3,000
Total Expenses	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>3,000</u>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

CITY HOUSING REHAB REVOLVING LOAN FUND

Activity

This Fund accounts for repayment of loans to low and moderate income families. The revenues received for payment are available to fund a variety of activities which benefit the City.

FUND: 227

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 741,242	\$ 492,898	\$ 492,898	\$ 664,245
Revenues				
Revenues	<u>22,022</u>	<u>20,375</u>	<u>196,347</u>	<u>40,278</u>
Total Revenues	<u><u>22,022</u></u>	<u><u>20,375</u></u>	<u><u>196,347</u></u>	<u><u>40,278</u></u>
Expenses				
Services & Supplies	270,366	40,000	-	
Loans Made	-	255,000	25,000	85,000
Capital Outlay	-	-	-	
Transfers Out	-	-	-	-
Total Expenses	<u><u>270,366</u></u>	<u><u>295,000</u></u>	<u><u>25,000</u></u>	<u><u>85,000</u></u>
Ending Fund Balance	\$ 492,898	\$ 218,273	\$ 664,245	\$ 619,523

ECONOMIC DEVELOPMENT REVOLVING LOAN FUND

Activity

This Fund accounts for the Economic Development Block Grant revolving loan fund.

FUND: 228

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 16,962	\$ 52,030	\$ 52,030	\$ 43,180
Revenues				
Revenues	48,787	46,000	31,626	11,929
Total Revenues	<u>48,787</u>	<u>46,000</u>	<u>31,626</u>	<u>11,929</u>
Expenses				
Salaries & Benefits	2,369	-	-	-
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	11,350	-	40,476	10,432
Total Expenses	<u>13,719</u>	<u>13,719</u>	<u>40,476</u>	<u>10,432</u>
Ending Fund Balance	\$ 52,030	\$ 84,311	\$ 43,180	\$ 44,677

CDBG PROGRAM INCOME

Activity

This Fund accounts for Program Income from the Community Development Block Grant.

FUND: 229

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 545,003	\$ 242,478	\$ 242,478	\$ 2,036
Revenues				
Revenues	793,594	313,600	41,036	241,565
Transfers In	-	600,000	510,086	566,519
Total Revenues	<u>793,594</u>	<u>913,600</u>	<u>551,122</u>	<u>808,084</u>
Expenses				
Salaries & Benefits	200,228	152,832	184,404	236,578
Services & Supplies	213,571	311,140	231,560	237,963
Loans Made	507,002	600,000	375,600	300,000
Capital Outlay	14,499	-	-	-
Transfers Out	160,819	-	-	-
Total Expenses	<u>1,096,119</u>	<u>1,063,972</u>	<u>791,564</u>	<u>774,541</u>
Ending Fund Balance	\$ 242,478	\$ 92,106	\$ 2,036	\$ 35,579

CAL HOME REVOLVING LOAN FUND

Activity

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

FUND: 230

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 222,432	\$ 298,203	\$ 298,203	\$ 460,917
Revenues				
Revenues	226,430	236,500	64,501	66,122
Interfund Transfers In	-	-	175,649	-
Total Revenues	<u>226,430</u>	<u>236,500</u>	<u>240,150</u>	<u>66,122</u>
Expenses				
Salaries & Benefits	-	-	-	-
Services & Supplies	150,659	4,000	2,436	2,461
Loans Made	-	150,000	75,000	75,000
Total Expenses	<u>150,659</u>	<u>154,000</u>	<u>77,436</u>	<u>77,461</u>
Ending Fund Balance	\$ 298,203	\$ 380,703	\$ 460,917	\$ 449,578

HOME REVOLVING LOAN FUND

Activity

This Fund accounts for Program Income from Home Loans.

FUND: 231

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 17,324	\$ 130,438	\$ 130,438	\$ 451,848
Revenues				
Revenues	99,780	83,300	280,311	89,500
Transfers In	32,575	50,000	43,599	50,000
Total Revenues	<u>132,355</u>	<u>133,300</u>	<u>323,910</u>	<u>139,500</u>
Expenses				
Salaries & Benefits	1,821	2,000	2,500	2,500
Services & Supplies	17,420	-	-	-
Loans Made	-	101,000	-	250,000
Transfers Out	-	-	-	-
Total Expenses	<u>19,241</u>	<u>103,000</u>	<u>2,500</u>	<u>252,500</u>
Ending Fund Balance	\$ 130,438	\$ 160,738	\$ 451,848	\$ 338,848

USDA RURAL BUSINESS ENTERPRISE REVOLVING FUND

Activity

The Rural Business Enterprises Grants program provides grants for projects that facilitate development of small and emerging rural business and a broad array of related activities.

FUND: 232

	2017-18	2018-19	2018-19	2019-20
	Actual	Budget	Projected	Adopted
Beginning Fund Balance	\$ 17,535	\$ 17,754	\$ 17,754	\$ 20,145
Revenues				
Revenues	219	168	391	395
Interfund Transfers	-	-	2,000	3,000
Total Revenues	<u>219</u>	<u>168</u>	<u>2,391</u>	<u>3,395</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ 17,754	\$ 17,922	\$ 20,145	\$ 23,540

CITY REVOLVING LOAN FUND

Activity

This Fund accounts for the City Revolving Loan Fund, including payments of principal and interest. These are City housing funds, not grant funds.

FUND: 233

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 244,974	\$ 240,698	\$ 240,698	\$ 245,378
Revenues				
Revenues	2,723	2,150	4,680	4,727
Transfers In	-	-	-	-
Total Revenues	<u>2,723</u>	<u>2,150</u>	<u>4,680</u>	<u>4,727</u>
Expenses				
Salaries & Benefits	6,957	10,000	-	-
Services & Supplies	42	-	-	-
Loans Made	-	-	-	200,000
Transfers Out	-	-	-	-
Total Expenses	<u>6,999</u>	<u>10,000</u>	<u>-</u>	<u>200,000</u>
Ending Fund Balance	\$ 240,698	\$ 232,848	\$ 245,378	\$ 50,105

DEBT SERVICE FUND

Activity

This Fund accounts for activities related to paying the Debt Service on several City loans and the PERS Pension Bond.

FUND: 250

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 30,560	\$ 183,209	\$ 183,209	\$ 3,263
Revenues				
Revenues	749,587	782,788	782,788	802,448
Transfers In	285,800	50,000	55,000	220,000
Total Revenues	<u>1,035,387</u>	<u>832,788</u>	<u>837,788</u>	<u>1,022,448</u>
Expenses				
Principal retirement	534,378	606,383	606,383	709,903
Interest and fiscal charges	348,360	400,651	411,351	307,394
Total Expenses	<u>882,738</u>	<u>1,007,034</u>	<u>1,017,734</u>	<u>1,017,297</u>
Ending Fund Balance	\$ 183,209	\$ 8,963	\$ 3,263	\$ 8,414
Debt Balances at beginning of the year:				
USDA - City Hall Remodel 2008		526,100		502,500
Banner Bank / American River Bank - Solar Project 2017		3,450,205		2,508,792
Wells Fargo -Pension Obligation Bond 2007		4,010,000		3,445,000
		<u>7,986,305</u>		<u>6,456,292</u>

CAPITAL ASSET REPLACEMENT FUND

Activity

This Fund was established to account for major purchases and replacement of equipment and vehicles for various Departments within the City.

FUND: 300

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 86,731	\$ 97,956	\$ 97,956	\$ 99,703
Revenues				
Revenues	15,419	1,200	4,581	4,626
Transfers In	-	-	-	1,070,000
Total Revenues	<u>15,419</u>	<u>1,200</u>	<u>4,581</u>	<u>1,074,626</u>
Expenses				
Services & Supplies	4,194	-	2,834	1,437
Capital Outlay	-	-	-	-
Total Expenses	<u>4,194</u>	<u>-</u>	<u>2,834</u>	<u>1,437</u>
Ending Fund Balance	\$ 97,956	\$ 99,156	\$ 99,703	\$ 1,172,892

CAPITAL IMPROVEMENTS FUND

Activity

This Funds purpose is to account for major renovations and repairs to City infrastructure.

FUND: 302

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 28,595	\$ 28,951	\$ 28,951	\$ 29,572
Revenues				
Revenues	356	270	621	628
Transfers In	-	-	-	-
Total Revenues	356	270	621	628
Expenses				
Services & Supplies				
Capital Outlay	-	-	-	-
Transfer out to other agency	-	-	-	-
Total Expenses	-	-	-	-
Ending Fund Balance	\$ 28,951	\$ 29,221	\$ 29,572	\$ 30,200

CAPITAL PROJECTS FUND

Activity

The Capital Projects Fund was established to provide for new City infrastructure requirements.

FUND: 303

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 143,075	\$ 1,724,810	\$ 1,724,810	\$ 931,531
Revenues				
Revenues	585	883	1,177	975
Proceeds from Long Term Debt	3,314,640	-	-	
Transfers In	-	-	-	-
Total Revenues	<u>3,315,225</u>	<u>883</u>	<u>1,177</u>	<u>975</u>
Expenses				
Services & Supplies				
Capital Outlay	1,733,490	1,868,160	794,456	937,841
Transfer out to other agency				
Total Expenses	<u>1,733,490</u>	<u>1,868,160</u>	<u>794,456</u>	<u>937,841</u>
Ending Fund Balance	\$ 1,724,810	\$ (142,467)	\$ 931,531	\$ (5,335)

CAPITAL PROJECTS FUND (RDA BOND PROCEEDS)

Activity

This Fund was established to account for capital improvements with the excess RDA bond proceeds. Projects must be consistent with the original purpose of the bond proceeds.

FUND: 304

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 3,428,442	\$ 3,452,685	\$ 3,452,685	\$ 2,342,277
Revenues				
Revenues	42,778	34,187	64,592	36,296
Transfers In	-	-	-	-
Total Revenues	<u>42,778</u>	<u>34,187</u>	<u>64,592</u>	<u>36,296</u>
Expenses				
Services & Supplies	-	-	-	-
Capital Outlay	18,535	2,900,000	1,175,000	2,025,000
Transfer out to other agency	-	-	-	-
Total Expenses	<u>18,535</u>	<u>2,900,000</u>	<u>1,175,000</u>	<u>2,025,000</u>
Ending Fund Balance	\$ 3,452,685	\$ 586,872	\$ 2,342,277	\$ 353,573

SEWER FUND

Activity

The Public Works Department oversees the Sewer Fund. This Fund accounts for the activities related to the operation and maintenance of the Sewer Collection System.

FUND: 400

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 8,470,689	\$ 10,000,042	\$ 10,000,042	\$ 10,425,351
Revenues				
Revenues	3,706,082	3,521,060	3,660,358	3,932,372
Transfers In	-	-	-	-
Total Revenues	<u>3,706,082</u>	<u>3,521,060</u>	<u>3,660,358</u>	<u>3,932,372</u>
Expenses				
Salaries & Benefits	410,246	651,219	479,023	637,969
Services & Supplies	1,680,679	1,661,769	1,689,283	2,022,456
Capital Outlay	85,804	1,000,000	866,602	1,685,804
Transfers Out	-	200,141	200,141	200,141
Total Expenses	<u>2,176,729</u>	<u>3,513,129</u>	<u>3,235,049</u>	<u>4,546,370</u>
Ending Fund Balance	\$ 10,000,042	\$ 10,007,973	\$ 10,425,351	\$ 9,811,353

AIRPORT FUND

Activity

The Public Works Department operates, develops and maintains the City's Municipal Airport. The golf course lease and ATC building are included in this Fund.

FUND: 420

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 4,772,989	\$ 5,044,885	\$ 5,044,885	\$ 4,807,701
Revenues				
Revenues	905,245	1,328,000	1,055,097	748,000
Transfers In	-			
Total Revenues	<u>905,245</u>	<u>1,328,000</u>	<u>1,055,097</u>	<u>748,000</u>
Expenses				
Salaries & Benefits	142,747	151,656	127,748	198,651
Services & Supplies	373,692	349,297	328,076	370,200
Depreciation	116,910			
Capital Outlay	-	750,000	759,410	110,000
Transfers Out	-	77,047	77,047	77,047
Total Expenses	<u>633,349</u>	<u>1,328,000</u>	<u>1,292,281</u>	<u>755,898</u>
Ending Fund Balance	\$ 5,044,885	\$ 5,044,885	\$ 4,807,701	\$ 4,799,803

STORES REVOLVING FUND

Activity

This Fund accounts for the cost of office and computer supplies, postage and copies machine operation, which are shared by a number of City Departments.

FUND: 510

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 31,975	\$ 25,813	\$ 25,813	\$ 22,309
Revenues				
Reimbursements	<u>21,586</u>	<u>20,000</u>	<u>24,805</u>	<u>25,302</u>
Total Revenues	<u><u>21,586</u></u>	<u><u>20,000</u></u>	<u><u>24,805</u></u>	<u><u>25,302</u></u>
Expenses				
Office Expense	<u>27,748</u>	<u>29,320</u>	<u>28,309</u>	<u>29,320</u>
Total Expenses	<u><u>27,748</u></u>	<u><u>29,320</u></u>	<u><u>28,309</u></u>	<u><u>29,320</u></u>
Ending Fund Balance	\$ 25,813	\$ 16,493	\$ 22,309	\$ 18,291

VEHICLE MAINTENANCE FUND

Activity

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

FUND: 520

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Cash Balance	\$ 45,057	\$ 26,606	\$ 26,606	\$ -
Revenues				
Revenue	985		1,000	1,000
Transfers In	597,264	562,985	556,468	581,476
Total Revenues	<u>598,249</u>	<u>562,985</u>	<u>557,468</u>	<u>582,476</u>
Expenses				
Salaries & Benefits	237,043	257,700	240,495	272,223
Services & Supplies	379,657	303,785	343,579	310,253
Total Expenses	<u>616,700</u>	<u>561,485</u>	<u>584,074</u>	<u>582,476</u>
Ending Fund Balance	\$ 26,606	\$ 28,106	\$ -	\$ -

WORKERS COMPENSATION SELF INSURANCE FUND

Activity

This Fund accounts for the City's self insured Workers' Compensation program to pay for on the job injury claims by City's employees.

FUND: 530

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 135,476	\$ 305,999	\$ 305,999	\$ 240,354
Revenues				
Revenues	313,051	534,174	518,411	538,224
Total Revenues	<u>313,051</u>	<u>534,174</u>	<u>518,411</u>	<u>538,224</u>
Expenses				
Services & Supplies	142,528	331,482	580,547	574,742
Claims	-	-	3,509	-
Transfers Out	-	-	-	-
Total Expenses	<u>142,528</u>	<u>331,482</u>	<u>584,056</u>	<u>574,742</u>
Ending Fund Balance	\$ 305,999	\$ 508,691	\$ 240,354	\$ 203,836

UNEMPLOYMENT SELF INSURANCE FUND

Activity

This Fund accounts for Unemployment Insurance claims. Target Fund Balance is no less than twice the prior years claims expense.

FUND: 540

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 86,299	\$ 98,825	\$ 98,825	\$ 113,833
Revenues				
Revenues	<u>30,851</u>	<u>30,880</u>	<u>27,273</u>	<u>27,462</u>
Total Revenues	<u><u>30,851</u></u>	<u><u>30,880</u></u>	<u><u>27,273</u></u>	<u><u>27,462</u></u>
Expenses				
Claims	18,325	25,000	12,265	12,510
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u><u>18,325</u></u>	<u><u>25,000</u></u>	<u><u>12,265</u></u>	<u><u>12,510</u></u>
Ending Fund Balance	\$ 98,825	\$ 104,705	\$ 113,833	\$ 128,785

VISION SELF INSURANCE FUND

Activity

This Fund accounts for the City's self insured Vision Service Plan.

FUND: 550

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ 111,578	\$ 96,788	\$ 96,788	\$ 85,986
Revenues				
Revenues	<u>6,419</u>	<u>5,900</u>	<u>7,648</u>	<u>7,550</u>
Total Revenues	<u><u>6,419</u></u>	<u><u>5,900</u></u>	<u><u>7,648</u></u>	<u><u>7,550</u></u>
Expenses				
Services & Supplies	21,209	25,755	18,450	18,634
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u><u>21,209</u></u>	<u><u>25,755</u></u>	<u><u>18,450</u></u>	<u><u>18,634</u></u>
Ending Fund Balance	\$ 96,788	\$ 76,933	\$ 85,986	\$ 74,902

SUCCESSOR AGENCY

Activity

Formerly the Redevelopment Agency Tax Increment Fund. Activities are funded by tax increments as approved by the Oversight Board and the State Department of Finance.

FUND: 560

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Cash Balance	\$ 1,744,274	\$ 1,983,237	\$ 1,983,237	\$ 2,045,658
Revenues				
Revenues	1,749,178	1,772,132	1,663,567	1,679,180
Transfers In				
Total Revenues	<u>1,749,178</u>	<u>1,772,132</u>	<u>1,663,567</u>	<u>1,679,180</u>
Expenses				
Salaries & Benefits	-	-	4,845	5,000
Services & Supplies	6,426	5,000	5,500	5,500
Principal retirement	920,000	-	955,000	985,000
Interest & fiscal agent fees	583,789	633,894	635,801	598,094
Transfers Out	-	-	-	-
Total Expenses	<u>1,510,215</u>	<u>638,894</u>	<u>1,601,146</u>	<u>1,593,594</u>
Ending Fund Balance	\$ 1,983,237	\$ 3,116,475	\$ 2,045,658	\$ 2,131,244

PENSION RATE STABILIZATION FUND

Activity

This fund was created to account for funds accumulated to mitigate future increases in pension costs.

FUND: 565

	2017-18 Actual	2018-19 Budget	2018-19 Projected	2019-20 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,620,601
Revenues				
Revenues	-	-	6,000	6,000
Transfers In	-	-	1,614,601	1,016,452
Total Revenues	<u>-</u>	<u>-</u>	<u>1,620,601</u>	<u>1,022,452</u>
Expenses				
Transfer out to other agency	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	\$ -	\$ -	\$ 1,620,601	\$ 2,643,053

SUMMARY OF TRANSFERS

FISCAL YEAR 2019- 2020

Fund	Account #	Transfer-In	Transfer-Out
General Fund - Police Support	100-2401-4750	150,000	
Supplemental Law Enforcement Services	153-5231-9000		120,000
Public Safety Augmentation	154-5241-9000		30,000
General Fund - Cost Allocation	100-3501-4750	294,293	
Sewer Fund	400-4101-9000		200,141
Special Aviation Fund	420-4201-9000		77,047
Supplemental Benefits Fund	120-5081-4750		5,000
Housing Program Fund	221-7011-9000		12,105
General Fund - Streets	100-3001-4750	486,243	
Gas Tax	117-5071-9000		486,243
City Debt Service Fund	250-7201-4750	220,000	
Pension Stabilization Fund	565-0565-4750	424,777	
General Fund	100-3501-9000		644,777
Capital Asset Replacement Fund	300-7301-4750	1,070,000	
1% District Sales Tax Fund	102-3502-9000		1,070,000
Subtotal Transfers		<u>2,645,313</u>	<u>2,645,313</u>