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

CITY OF OAKDALE
CITY COUNCIL
REGULAR MEETING AGENDA

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

Tuesday, February 21, 2017	**7:00 PM**	**City Council Chambers**

Welcome to your City of Oakdale City Council meeting.

Your City Council are:
Mayor Pat Paul
Mayor Pro Tem Tom Dunlop
Council Member Cherilyn Bairos
Council Member J.R. McCarty
Council Member Richard Murdoch

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 Father John Roberts, St. Matthias Anglican Church

5. Presentations/Acknowledgements

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 present 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 21, 2017

Next City Council Resolution: 2017-013 **Next Ordinance: 1247**

9. City Council Consent Agenda

The consent agenda is comprised of Items 9.1 through 9.8. Unless there is discussion by a member of the audience/Council they may be approved in one motion.

9.1: Approve the Regular City Council Meeting Minutes of February 6, 2017.

9.2: Receive and File the Warrant List for the period of February 1, 2017 to February 13, 2017.

9.3: Waive Readings of Ordinances/Resolutions except by Title.

9.4: Second Reading of Ordinance and Adoption of Ordinance 1246 (Code Text Amendment 2016-1), an Ordinance of the City of Oakdale, California Adding Sub-Section 36-25.11 Off-Street Parking – Shared Parking between Occupancies/Uses to Section 36-25 Off-Street Parking and Loading Requirements of the Oakdale Municipal Code.

9.5: Adopt Resolution 2017-___, a Resolution of the City Council of the City of Oakdale Declaring Property Surplus and Authorizing Staff to Dispose of Surplus Property by Public Auction, Sale or other Method.

9.6: Adopt Resolution 2017-___, a Resolution of the City Council of the City of Oakdale Awarding a Contract to Applegate and Teeples Drilling Company to Install a Storm Water Dry Well in the Public Alley West of Bryan Avenue Immediately South of Randy Plaza for $14,500 funded from Fund 621 Sewer Capital Replacement (CP 1615 Dry Well Rehab).

9.7: By Minute Order Reject Claim for Damages Submitted by Victor Mello.

9.8: Adopt Resolution 2017-___, a Resolution of the City Council of the City of Oakdale Authorizing the City Manager to Appoint Individuals Serving as a Police Officer I to the Police Officer II Position once they have met the Minimum Requirements of the Police Officer II Position.

10. Public Hearings

10.1: Consider Introducing and Waiving the First Reading of Ordinance 1247, an Ordinance of the City of Oakdale, California Amending Oakdale Municipal Code Chapter 28: Sewers and Sewage Disposal, by Replacing Section 28-17 (Charges Established); Deleting Sections 28-28.1 through 28-28.3 and Replacing with New Sections 28-28.1 (Sewer Rates And Charges) and 28-28.2 (Sewer Connection Charges); and Amending Chapter 35: Water, by Replacing Section 35-35 (Charges Established). ***Notice of Public Hearing published in the Oakdale Leader February 1, 2017.***

Recommended Action: Introduce and Waive the First Reading of Ordinance 1247, an Ordinance of the City of Oakdale, California Amending Oakdale Municipal Code Chapter 28: Sewers and Sewage Disposal, by Replacing Section 28-17 (Charges Established); Deleting Sections 28-28.1 through 28-28.3 and Replacing with New Sections 28-28.1 (Sewer Rates And Charges) and 28-28.2 (Sewer Connection Charges); and Amending Chapter 35: Water, by Replacing Section 35-35 (Charges Established).

11. Staff Reports

11.1: Consider a Resolution of the City of Oakdale City Council approving the Fiscal Year (FY) 2016-2017 Mid-Year Budget.

Recommended Action: Adopt City of Oakdale City Council Resolution 2017-___, a Resolution of the City of Oakdale City Council approving the Fiscal Year (FY) 2016-2017 Mid-Year Budget.

11.2: Consider Accepting by Minute Order the Fiscal Year 2015/2016 Audited Financial Statements.

Recommended Action: Accept by Minute Order, the Fiscal Year 2015/2016 Audited Financial Statements.

11.3: Consider a Resolution of the City of Oakdale City Council to Authorize Awarding a Contract to Rolfe Construction for the East C Street Waterline – Phase 2 Project in the amount of $532,514.00 to be funded from 624 Water Capital Replacement (CP1604) Fund.

Recommended Action: Adopt Resolution 2017-___, a Resolution of the City of Oakdale City Council to Authorize Awarding a Contract to Rolfe Construction for the for the East C Street Waterline – Phase 2 Project in the amount of $532,514.00 to be funded from 624 Water Capital Replacement (CP1604) Fund.

11.4: Consider a Resolution of the City of Oakdale City Council to Authorize Awarding a Contract for the Waste Water Treatment Plant (WWTP) Northeast Drying Bed Rehabilitation Project to George Reed, Inc. in the amount of $151,813.00 to be funded from Sewer Capital Replacement Fund 621 (CP1524).

Recommended Action: Adopt Resolution 2017-___, a Resolution of the City of Oakdale City Council to Authorize Awarding a Contract for the Waste Water Treatment Plant (WWTP) Northeast Drying Bed Rehabilitation Project to George Reed, Inc. in the amount of $151,813.00 to be funded from Sewer Capital Replacement Fund 621 (CP1524).

11.5: Consider a Resolution of the City of Oakdale City Council Authorize the Purchase of two PR99XL Basketball Court and Overlaying Mini Soccer Stencil and Marker Paint for the Florabelle Brennan Park Basketball Court Rehabilitation in the amount of 7,882.99 to be funded from Fund 110 Capital Projects (CP1723).

Recommended Action: Adopt Resolution 2017-___, a Resolution of the City of Oakdale City Council to Authorize the Purchase of two PR99XL Basketball Court and Overlaying Mini Soccer Stencil and Marker Paint for the Florabelle Brennan Park Basketball Court Rehabilitation in the amount of 7,882.99 to be funded from Fund 110 Capital Projects (CP1723).

12. City Manager's Report

12.1: February 2017 Department Reports.

13. City Council Items

14. Adjournment

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, Kathy Teixeira, City Clerk 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 21, 2017 at the City Council Chambers, 277 North Second Avenue, Oakdale, CA, 95361 on Thursday, February 16, 2017.

Dated: February 16, 2017

/s/Kathy Teixeira
Kathy Teixeira, CMC
City Clerk

AGENDA ITEM 9.1:

CITY OF OAKDALE
CITY COUNCIL
DRAFT REGULAR MEETING MINUTES

City Council Chambers
277 North Second Avenue
Oakdale, California

Monday, February 6, 2017 | **7:00 PM** | **City Council Chambers**

1. CALL TO ORDER:

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

2. CITY COUNCIL MEMBERS PRESENT/ABSENT:

Present: Mayor Paul
Mayor Pro Tem Dunlop
Council Member Bairos
Council Member Murdoch

Excused: Council Member McCarty

Staff Present: City Manager Whitemyer
City Attorney Hallinan
Finance Director Avila
Code Enforcement / Water Conservation Officer Avilla
Interim Public Services Manager Black
Waste Water Treatment Plant Supervisor Bridgewater
Fire Chief Daly
Interim Public Services Director Gravel
Police Chief Heller
Management Analyst Lutzow
Interim Public Services Manager Odom
Senior Engineering Technician Renfrow
Recreation Supervisor Royalty
City Clerk Teixeira

3. PLEDGE OF ALLEGIANCE:

Mayor Paul led the Pledge of Allegiance.

4. INVOCATION:

The invocation was provided by Pastor Phil Rohrer, River Oak Grace Community Church.

5. REPORT OUT OF CLOSED SESSION:

Mayor Paul reported a special meeting was called to order at 6:37 p.m. The City Council met in closed session to discuss with legal counsel the following closed session agenda items:

CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation
Number of Potential Cases: 2
(Pursuant to Government Code Section 54956.9, Subsection b)

Mayor Paul concluded her report advising the City Council had provided direction to staff.

6. PRESENTATIONS/ACKNOWLEDGEMENTS:

6.1: Presentation of Proclamation to the Oakdale High School Mustang Football Team.

Mayor Paul presented Coach Trent Merzon and members of the Oakdale High School Football Team with a proclamation recognizing the team for their successful 2016 Season that concluded with winning the California Division III-A State Championship.

Coach Merzon and members of the football team thanked the City Council for their support during the season and acknowledging their season achievements.

6.2: Code Enforcement Process / Code Enforcement Update

A PowerPoint Presentation was provided.

Interim Public Services Manager Odom provided an overview of the Code Enforcement / Water Conservation program and operations. In conclusion, Interim Public Services Manager Odom introduced Lane Avilla, Code Enforcement /Water Conservation Officer for the City.

7. ADDITIONS/DELETIONS:

7.1: Delete Public Hearing Item 11.2: Consider Introducing and Waiving the First Reading of Ordinance 1247, an Ordinance of the City of Oakdale, California Amending Chapter 35, Section 35, Water Rates and Charges; by deleting the Word “Ordinance” and replacing it with the Word “Resolution”. Notice of Public Hearing Published in the Oakdale Leader January 25, 2017.

8. PUBLIC COMMENT:

William Johnson representing the Stanislaus County Veterans Advisory Commission thanked the community for their support during the Toys for Tots Drive in December. Mr. Johnson advised the Stanislaus County Veterans Advisory Commission holds monthly meetings throughout Stanislaus County. He requested the City consider allowing the Commission to hold their April meeting in the City Council Chambers. City Manager Whitemyer responded staff would place the Veterans Advisory Commissions April 24 meeting on the City’s reservation calendar.

Kathy Bosley appeared before the City Council asking for a status on her previous request to install speed bumps on Riverbluff Drive.

Following short discussion, Mayor Paul requested Interim Public Services Director Gravel respond back to Ms. Bosley.

Rick Ferroni, former Fire Captain with the City’s Fire Department appeared before the City Council related to retiree health benefits, change in insurance brokers and retiree notification of changes.

Also appearing to speak on these issues were former Fire Captain Gary Cortes and current employee of Stanislaus Consolidated Fire Protection District and former Union President for Oakdale Fire Department Louie Moura.

Following extension discussion, in response to inquiry by members of the City Council, City Attorney Hallinan advised it would be permissible for City Council members to meet with retirees so long as it is done on an individual basis. City Manager Whitemyer provided his commitment to keep retirees better informed.

9. APPOINTMENT TO BOARDS AND COMMISSIONS:

None scheduled.

10. CITY COUNCIL CONSENT AGENDA:

Mayor Paul asked whether there were any questions on any matter listed on the Consent Agenda. No questions were asked.

MOTION

To approve the City of Oakdale City Council Consent Agenda for January 17, 2017 comprised of Items 10.1 through 10.9 as submitted.

10.1: Approve the Regular City Council Meeting Minutes of January 17, 2017.

10.2: Approve the Special City Council Meeting Minutes of January 30, 2017.

10.3: Receive and File the Warrant List for the period of January 11, 2017 to January 30, 2017.

10.4: Waive Readings of Ordinances/Resolutions except by Title.

10.5: By Minute Order Reject Claim for Damages Submitted by Steven Rouse.

10.6: By Minute Order Approve Tree Removal Request of One Scarlet Oak Tree located at 232 South Second Avenue.

10.7: Adopt City Council Resolution 2017-003, a Resolution of the Oakdale City Council Approving Part-Time Salary Schedule Adjustments.

10.8: Adopt City Council Resolution 2017-004, a Resolution of the Oakdale City Council Adopting Amendments to the Job Description for Building Permit Technician.

10.9: Adopt City Council Resolution 2017-005, a Resolution of the Oakdale City Council to Approve a Contract with George Osner for Project Management and Planning Support Services.

Moved by Council Member Murdoch seconded by Council Member Bairos and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/0 by City Council roll call vote.

11. PUBLIC HEARINGS:

11.1: Consider Introducing and Waiving the First Reading of Ordinance 1246 (Code Text Amendment 2016-1), an Ordinance of the City of Oakdale, California Adding Sub-Section 36-25.11 Off-Street Parking – Shared Parking between Occupancies/Uses to Section 36-25 Off-Street Parking and Loading Requirements of the Oakdale Municipal Code. The new sub-section allows for shared parking between occupancies/uses in the event of new development or significant redevelopment of a site or sites.

Interim Public Services Director Gravel presented the staff report recommending the City Council introduce and waive the first reading of the ordinance.

The City Council and staff discussed the proposed ordinance.

Mayor Paul opened the public hearing at 8:21 p.m. asking for public testimony.

There being no public testimony, Mayor Paul closed the public hearing at 8:22 p.m.

MOTION

To introduce and waive the first reading of Ordinance 1246, (Code Text Amendment 2016-1), an Ordinance of the City of Oakdale, California Adding Sub-Section 36-25.11 Off-Street Parking – Shared Parking between Occupancies/Uses to Section 36-25 Off-Street Parking and Loading Requirements of the Oakdale Municipal Code. The new sub-section allows for shared parking between occupancies/uses in the event of new development or significant redevelopment of a site or sites with the addition of language to Section C. to insure compliance to read as follows:

C. Agreement between sharing property owners. If a privately-owned parking facility is to serve two or more separate properties, a legal agreement between property owners guaranteeing access, use and management of designated spaces will be considered in an application as a requirement of that application. Such an agreement shall run with the parcels involved and be recorded with the County Assessor's office following approval of the application. Proof of recordation shall be supplied to the City to validate completion of the approved application. Until proof is provided, the application approval shall not be complete.

Moved by Mayor Pro Tem Dunlop seconded by Council Member and PASSED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/0 by City Council roll call vote.

11.2: Consider Introducing and Waiving the First Reading of Ordinance 1247, an Ordinance of the City of Oakdale, California Amending Chapter 35, Section 35, Water Rates and Charges; by deleting the Word "Ordinance" and replacing it with the Word "Resolution".

City Manager Whitemyer advised this item has been removed from the City Council's agenda.

12. STAFF REPORTS:

12.1: Consider a Resolution of the City of Oakdale City Council Approving the Creation of the Classification of Finance Clerk I, Finance Clerk II, Adopting Amendments to the Job Description for Senior Finance Clerk, and Changing the Position Title from Accounting Officer to Accounting Manager.

A PowerPoint presentation was provided.

Management Analyst Lutzow presented the staff report recommending the City Council approve the creation of the classification of Finance Clerk I and Finance Clerk II; adopt the recommended amendments to the Job Description for Senior Finance Clerk; and, change the position title from Accounting Officer to Accounting Manager.

MOTION

To adopt City of Oakdale City Council Resolution 2017-006, a Resolution of the City of Oakdale City Council approving the Creation of the Classification of Finance Clerk I, Finance Clerk II, Adopting Amendments to the Job Description for Senior Finance Clerk, and Changing the Position Title from Accounting Officer to Accounting Manager.

Moved by Mayor Pro Tem Dunlop seconded by Council Member Bairos and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

12.2: Consider a Resolution of the City of Oakdale City Council Authorizing the City Manager to Execute an Agreement with WGR Southwest, Inc. and Appropriating Funds in the amount of $27,660 for Consultant Services Associated with Compliance with the State Water Resources Control Board and the Stanislaus County Department of Environmental Resources Hazardous Materials Division, to be funded from Sewer Fund 622 and Aviation Fund 627.

Senior Engineering Technician Renfrow presented the staff report recommending the City Council authorize the City Manager to execute the agreement with WGR Southwest, Inc. and appropriate funds in the amount of $27,660 for Consultant Services associated with compliance with the State Water Resources Control Board and the Stanislaus County Department of Environmental Resources Hazardous Materials Division, to be funded from Sewer Fund 622 and Aviation Fund 627 as recommended in staff's report.

MOTION

To adopt City of Oakdale City Council Resolution 2017-007, a Resolution of the City of Oakdale City Council Authorizing the City Manager to Execute an Agreement with WGR Southwest, Inc. and Appropriating Funds in the amount of $27,660 for Consultant Services Associated with Compliance with the State Water Resources Control Board and the Stanislaus County Department of Environmental Resources Hazardous Materials Division, to be funded from Sewer Fund 622 and Aviation Fund 627.

Moved by Council Member Murdoch seconded by Mayor Pro Tem Dunlop and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

12.3: Consider a Resolution of the City of Oakdale City Council Authorizing the Contracting with a Security Company for City Rental Facilities.

Recreation Supervisor Royalty presented the staff report recommending the City Council authorize a contract with Ontel Security Services for City Rental Facilities as recommended in staff's report.

MOTION

To adopt City of Oakdale City Council Resolution 2017-008, a Resolution of the City of Oakdale City Council authorizing a Contract with Ontel Security Services for City Rental Facilities.

Moved by Council Member Bairos seconded by Mayor Pro Tem Dunlop and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

12.4: Consider a Resolution of the City of Oakdale City Council Authorizing the Purchase of Audio Equipment for Gladys L. Lemmons Senior Community Center at a cost of $11,275 to be paid from Senior Center Trust Fund 744-7240-472.27-04 and Facility Maintenance Internal Service Fund 540-1910-419.41-05.

Recreation Supervisor Royalty presented the staff report recommending the City Council authorize the purchase of audio equipment for the Gladys L. Lemmons Senior Community Center as recommended in the staff report.

MOTION

To adopt City of Oakdale City Council Resolution 2017-009, a Resolution of the City of Oakdale City Council authorizing the Purchase of Audio Equipment for Gladys L. Lemmons Senior Community Center at a cost of $11,275 to be paid from Senior Center Trust Fund 744-7240-472.27-04 and Facility Maintenance Internal Service Fund 540-1910-419.41-05.

Moved by Council Member Bairos seconded by Mayor Pro Tem Dunlop and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

12.5: Consider a Resolution of the City of Oakdale City Council Authorizing the Purchase and Installation of Pool Equipment and Shade Roof at Royse Memorial Pool at a cost of $107,753 to be paid from Facility Maintenance Internal Service Fund 540-1910-419.41-05.

A comprehensive PowerPoint and Video Presentation were provided.

Recreation Supervisor Royalty presented the staff report recommending the City Council authorize the purchase and installation of the recommended pool equipment and shade roof at Royse Memorial Pool.

MOTION

To adopt City of Oakdale City Council Resolution 2017-010, a Resolution of the City of Oakdale City Council Authorizing the Purchase and Installation of Pool Equipment and Shade Roof at Royse Memorial Pool at a cost of $107,753 to be paid from Facility Maintenance Internal Service Fund 540-1910-419.41-05.

Moved by Mayor Pro Tem Dunlop seconded by Council Member Bairos and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

12.6: Consider a Resolution of the City of Oakdale City Council Authorizing the Rental of a 250 HP Geared Turbo Blower at the Wastewater Treatment Plant from Lone Star Blower in the amount of $0 per month for a 12 Month Period, and SCADA Integration by Tesco Controls in the amount of $7,500 to be paid from Sewer Sanitation Fund 622-4151-444-25-03 Contract Services.

A PowerPoint Presentation was provided.

Waste Water Treatment Plant Supervisor Bridgewater presented the staff report recommending the City Council authorize the rental of the 250 HP geared turbo blower from Lone Star Blower in the amount of $0 per month for a 12-month period and approve the SCADA integration by Tesco Controls in the amount of $7,500 to be paid from Sewer Sanitation Fund 622-4151-444-25-03 Contract Services.

City Council discussed the project in detail with City staff.

MOTION

To adopt City of Oakdale City Council Resolution 2017-011, a Resolution of the City of Oakdale City Council authorizing the Rental of a 250 HP Geared Turbo Blower at the Wastewater Treatment Plant from Lone Star Blower in the amount of $0 per month for a 12 Month Period, and SCADA Integration by Tesco Controls in the amount of $7,500 to be paid from Sewer Sanitation Fund 622-4151-444-25-03 Contract Services.

Moved by Mayor Pro Tem Dunlop seconded by Council Member Murdoch and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

12.7: Consider a Resolution of the City of Oakdale City Council Authorizing the Stanislaus Consolidated Fire Protection District to Apply for a Three Year Safer Grant on Behalf of the City of Oakdale.

City Manager Whitemyer presented the staff report which was prepared by Fire Chief Daly. City staff is recommending that the City Council authorize the Stanislaus Consolidated Fire Protection District to apply for a Three Year Safer Grant on behalf of the City of Oakdale.

The City Council discussed with City Manager Whitemyer and Fire Chief Daly the particulars of the grant.

MOTION

To adopt City of Oakdale City Council Resolution 2017-012, a Resolution of the City of Oakdale City Council Authorizing the Stanislaus Consolidated Fire Protection District to Apply for a Three Year Safer Grant on behalf of the City of Oakdale.

Moved by Council Member Bairos seconded by Mayor Pro Tem Dunlop and PASSED AND ADOPTED this 6th day of February 2017, by the following vote:

AYES:	COUNCIL MEMBERS:	Bairos, Dunlop, Murdoch and Paul	(4)
NOES:	COUNCIL MEMBERS:	None	(0)
ABSENT:	COUNCIL MEMBERS:	McCarty	(1)
ABSTAINED:	COUNCIL MEMBERS:	None	(0)

Motion carried 4/1 by City Council roll call vote.

13. CITY MANAGER'S REPORT:

City Manager Whitemyer extended his compliments to staff for the presentations provided this evening.

City Manager Whitemyer stated Ms. Royalty's presentation on the pool equipment clearly demonstrates the equipment has gone far beyond its useful life and the importance of providing maintenance and improvements to City facilities. He advised a plan has been developed to address maintenance and improvements for the Corporation Yard as well as the City Hall and Police Department buildings. City staff would like to share this information with the City Council for the purpose of receiving feedback on the plan. Staff is recommending a special City Council meeting be held, either on March 13 or March 27 to discuss City facilities and to develop a plan and strategy as to how these public facilities should be improved moving forward, the first phase would include important decisions related to the Police dispatch center and Police Department parking security issues.

14. CITY COUNCIL ITEMS:

Council Member Bairos reported for the Chamber of Commerce advising the Chamber Coffee Connection will be held tomorrow, February 7 from 7:30 to 9:00 a.m. at Academy Mortgage Corporation. In conclusion she provided best wishes to departing Oakdale Leader reporter, Rich Paloma.

15. ADJOURNMENT:

There being no further business, Mayor Paul adjourned the meeting at 9:05 p.m.

ATTEST: APPROVED:

Kathy Teixeira, CMC
City Clerk

Pat Paul
Mayor

CHECK DATE	CHECK NUMBER	VENDOR NAME	VENDOR #				CHECK AMOUNT
ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT	
02/03/2017	137618	A & A PORTABLES	1470				50.95
626-4169-445.42-10	12/31/2016	TEMP FENCING	1-673331		06/2017	50.95	
02/03/2017	137619	ABS DIRECT, INC.	504				921.86
622-4153-444.25-03	01/26/2017	MONTHLY LATE NOTICES	107863		07/2017	175.06	
625-4161-445.25-03	01/26/2017	MONTHLY LATE NOTICES	107863		07/2017	175.07	
622-4153-444.29-00	01/26/2017	MONTHLY LATE NOTICES	107863		07/2017	285.87	
625-4161-445.29-00	01/26/2017	MONTHLY LATE NOTICES	107863		07/2017	285.86	
02/03/2017	137620	AGR FUNDING, INC.	1549				632.40
622-4153-444.10-00	01/25/2017	TEMP SERVICES	14302739		07/2017	316.20	
625-4161-445.10-00	01/25/2017	TEMP SERVICES	14302739		07/2017	316.20	
02/03/2017	137621	AIRGAS USA ,LLC	339				164.45
217-7230-472.27-07	11/30/2016	CO2 TANK RENTAL	9941185039		05/2017	164.45	
02/03/2017	137622	AIRMERGENCY	1445				690.00
217-7240-472.25-03	01/24/2017	HVAC MAINTENANCE	4945		07/2017	120.00	
110-7213-472.25-03	01/16/2017	HVAC MAINTENANCE	4944		07/2017	570.00	
02/03/2017	137623	ALARMCO OF MODESTO	558				225.00
625-4160-445.25-03	12/28/2016	QUARTERLY BILLING	208232		06/2017	45.00	
622-4152-444.25-03	12/28/2016	QUARTERLY BILLING	208232		06/2017	45.00	
110-4120-442.25-03	12/28/2016	QUARTERLY BILLING	208232		06/2017	45.00	
219-4110-441.25-03	12/28/2016	QUARTERLY BILLING	208232		06/2017	45.00	
220-3110-431.25-03	12/28/2016	QUARTERLY BILLING	208232		06/2017	45.00	
02/03/2017	137624	ALBERTSON, HEATHER (RF)	9999999				48.38
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000042469		07/2017	48.38	
02/03/2017	137625	ALHAMBRA	6				223.99
622-4151-444.25-03	11/16/2016	LAB H2O	4934286		05/2017	102.92	
622-4151-444.25-03	12/14/2016	LAB H2O	4934286		06/2017	91.45	
110-2110-421.27-04	01/11/2017	RANGE	15952109		07/2017	29.62	
02/03/2017	137626	ALPHA ANALYTICAL LABORATORIES	1469				988.00
622-4151-444.25-03	01/20/2017	PUBLIC WORKS SERVICES	7012734-SFL	170057	07/2017	39.00	
622-4151-444.25-03	01/23/2017	PUBLIC WORKS SERVICES	7012836-SFL	170057	07/2017	168.00	
622-4151-444.25-03	01/24/2017	PUBLIC WORKS SERVICES	7012979-SFL	170057	07/2017	277.00	
622-4151-444.25-03	12/08/2016	PUBLIC WORKS SERVICES	6121550-SFL	170057	06/2017	39.00	
622-4151-444.25-03	12/21/2016	PUBLIC WORKS SERVICES	6122577-SFL	170057	06/2017	213.00	
622-4151-444.25-03	01/26/2017	PUBLIC WORKS SERVICES	7013300-SFL	170057	07/2017	39.00	
622-4151-444.25-03	01/30/2017	PUBLIC WORKS SERVICES	7013634-SFL	170057	07/2017	213.00	
02/03/2017	137627	ANDERSON HOMES	9999999				2,673.00
626-4169-445.42-25	01/24/2017	REIMBURSEMENT AGREEMENT	1/24/17		07/2017	2,673.00	
02/03/2017	137628	ANTONIO'S CUSTOM UPHOLSTRY	9999999				140.00
110-2110-421.24-03	12/09/2016	VEHICLE MAINTENANCE	0983		06/2017	140.00	

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02/03/2017	137629	ANTONIOS CUSTOM UPHOLSTERY	9999999				20.00
622-4153-444.41-05	01/18/2017	MISC. SUPPLIES	0994		07/2017	10.00	
625-4161-445.41-05	01/18/2017	MISC. SUPPLIES	0994		07/2017	10.00	
02/03/2017	137631	A.TEEPLES PLUMBING, SEWER & DR	1459				61,350.00
621-4159-444.42-09	11/23/2016	DRAINWELL REJUV	15449		05/2017	2,450.00	
621-4159-444.42-09	11/30/2016	DRAINWELL REJUV	15569		05/2017	4,900.00	
621-4159-444.42-09	11/30/2016	DRAINWELL REJUV	15453		05/2017	2,450.00	
621-4159-444.42-09	11/23/2016	DRAINWELL REJUV	15565		05/2017	4,900.00	
621-4159-444.42-09	11/28/2016	DRAINWELL REJUV	15452		05/2017	4,000.00	
621-4159-444.42-09	11/28/2016	DRAINWELL REJUV	15450		05/2017	4,000.00	
621-4159-444.42-09	11/28/2016	DRAINWELL REJUV	15451		05/2017	4,000.00	
621-4159-444.42-09	11/22/2016	DRAINWELL REJUV	15398		05/2017	4,900.00	
621-4159-444.42-09	12/01/2016	DRAINWELL REJUV	15568		06/2017	1,500.00	
621-4159-444.42-09	01/03/2017	DRAINWELL REJUV	15638		07/2017	4,900.00	
621-4159-444.42-09	01/03/2017	DRAINWELL REJUV	15686		07/2017	3,750.00	
621-4159-444.42-09	01/03/2017	DRAINWELL REJUV	15667		07/2017	4,900.00	
621-4159-444.42-09	01/03/2017	DRAINWELL REJUV	15593		07/2017	4,900.00	
621-4159-444.42-09	01/03/2017	DRAINWELL REJUV	15680		07/2017	4,900.00	
621-4159-444.42-09	01/03/2017	DRAINWELL REJUV	15648		07/2017	4,900.00	
02/03/2017	137632	AT & T MOBILITY	671				441.19
110-2110-421.20-04	01/21/2017	TELEPHONE	287258601288		07/2017	441.19	
02/03/2017	137633	AT&T	350				374.44
110-2110-421.20-03	01/19/2017	TELEPHONE	8000-895-7310		07/2017	374.44	
02/03/2017	137634	AT&T	942				654.15
110-2110-421.20-03	01/20/2017	TELEPHONE	9391053231		07/2017	109.48	
110-2110-421.20-03	01/20/2017	TELEPHONE	9391053230		07/2017	109.48	
110-2110-421.20-03	01/20/2017	TELEPHONE	9391053233		07/2017	82.12	
110-2110-421.20-03	01/20/2017	TELEPHONE	9391053224		07/2017	100.89	
110-2110-421.20-03	01/20/2017	TELEPHONE	9391053225		07/2017	252.18	
02/03/2017	137635	AUGUSTINE PLANNING ASSOCIATED	738				750.00
343-7219-472.42-02	08/17/2016	PLANNING SERVICES	8/17/16		05/2017	750.00	
02/03/2017	137636	BATTERY SYSTEMS INC.	1503				925.56
622-4152-444.24-03	12/23/2016	MISC. SUPPLIES	3810576		06/2017	103.40	
110-2110-421.24-03	12/23/2016	RADAR TRAILER	3810579		06/2017	822.16	
02/03/2017	137637	BEAR ELECTRICAL SOLUTIONS	1544				680.00
110-4142-426.27-06	12/30/2016	ELECTRICAL EQUIP SUPPLIES	4261	170107	06/2017	680.00	
02/03/2017	137638	C & S ENGINEERS, INC.	1542				6,626.00
628-4170-446.25-03	01/17/2017	PUBLIC WORKS SERVICES	0163057	170108	07/2017	6,626.00	
02/03/2017	137639	CAMBELL, PAULEEN & BRETT	9999999				16.87
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000050939		07/2017	16.87	

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02/03/2017	137640	CENTRAL VALLEY FIRE PROTECTION	1452				137.55
217-7240-472.24-02	01/31/2017	INSPECTION	2017-3126		07/2017	35.60	
217-7260-472.24-02	01/31/2017	INSPECTION	2017-3127		07/2017	101.95	
02/03/2017	137641	CHURCHWELL WHITE LLP	1329				21,252.75
110-1610-416.25-03	01/11/2017	LEGAL SERVICES	23075-23086		06/2017	19,348.63	
720-3110-431.25-03	01/11/2017	LEGAL SERVICES	23075-23086		06/2017	105.00	
625-4160-445.25-03	01/11/2017	LEGAL SERVICES	23075-23086		06/2017	385.12	
622-4152-444.25-03	01/11/2017	LEGAL SERVICES	23075-23086		06/2017	1,033.00	
220-3110-431.25-03	01/11/2017	LEGAL SERVICES	23075-23086		06/2017	381.00	
02/03/2017	137642	CONDOR EARTH TECHNOLOGIES, INC	9999999				1,770.00
622-4151-444.25-03	12/15/2016	PROFESSIONAL SERVICES	74504		06/2017	1,770.00	
02/03/2017	137643	CORDONI, TODD	5555555				97.30
622-4151-444.27-06	01/25/2017	SAFETY BOOT REIMB	CORDONI, T		07/2017	97.30	
02/03/2017	137644	DATAPATH	1315				3,386.18
110-2110-421.27-04	12/13/2016	DUAL MONITOR SWITCH	133813		06/2017	223.68	
525-1910-419.25-03	01/16/2017	IT SUPPORT	134051		07/2017	1,035.00	
525-1910-419.25-03	01/31/2017	IT SUPPORT	134129		07/2017	1,897.50	
627-4170-446.25-03	01/31/2017	IT SUPPORT	134129		07/2017	230.00	
02/03/2017	137645	DAVENPORT,KELLIE	9999999				89.59
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000042537		07/2017	89.59	
02/03/2017	137646	DC FROST ASSOCIATES, INC.	1065				14,404.87
622-4151-444.24-02	08/09/2016	PUBLIC WORKS SERVICES	10240	170059	04/2017	14,404.87	
02/03/2017	137647	DICKINSON'S WEED SPRAYING CO.	1357				2,650.00
110-2210-422.27-09	01/01/2017	POISONS AG & INDUST	2313	170070	07/2017	666.66	
110-4140-443.27-09	01/01/2017	POISONS AG & INDUST	2313	170070	07/2017	583.34	
110-7210-472.27-09	01/01/2017	POISONS AG & INDUST	2313	170070	07/2017	833.33	
622-4150-444.27-09	01/01/2017	POISONS AG & INDUST	2313	170070	07/2017	250.00	
627-4170-446.27-09	01/01/2017	POISONS AG & INDUST	2313	170070	07/2017	316.67	
02/03/2017	137648	ELLIS, JUNE	9999999				45.30
110-0000-202.00-00	01/30/2017	UB CR REFUND	000026271		07/2017	45.30	
02/03/2017	137649	ENGINEERED FIRE SYSTEMS, INC.	1456				350.00
220-3130-433.25-03	01/01/2017	FIRE PLAN CHECK	12149		06/2017	350.00	
02/03/2017	137650	EXPRESS SERVICES, INC.	1235				8,217.35
110-7210-472.13-00	01/18/2017	PERSONNEL, TEMPORARY	18409995-0	170042	07/2017	4,017.50	
220-3130-433.12-00	12/14/2016	TEMP SERVICES	18246628-4		06/2017	619.65	
220-3130-433.12-00	12/21/2016	TEMP SERVICES	18287691-2		06/2017	729.81	
220-3130-433.12-00	12/28/2016	TEMP SERVICES	18319628-6		06/2017	1,032.75	
220-3130-433.12-00	01/04/2017	TEMP SERVICES	18343039-6		07/2017	977.67	
220-3130-433.12-00	01/11/2017	TEMP SERVICES	18381105-8		07/2017	839.97	

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02/03/2017	137651	FAMILY VETERINARY CARE OF OAKD	213				1,789.16
742-2160-421.25-03	01/12/2017	ANIMAL SERVICES	598218		07/2017	385.00	
110-2160-421.25-03	01/12/2017	ANIMAL SERVICES	598218		07/2017	379.81	
110-2161-421.25-03	01/12/2017	ANIMAL SERVICES	598218		07/2017	379.80	
742-2160-421.25-03	01/10/2017	ANIMAL SERVICES	598012		07/2017	275.00	
110-2160-421.25-03	01/10/2017	ANIMAL SERVICES	598012		07/2017	23.26	
110-2161-421.25-03	01/10/2017	ANIMAL SERVICES	598012		07/2017	23.26	
110-2160-421.25-03	01/16/2017	ANIMAL SERVICES	598557		07/2017	2.50	
110-2161-421.25-03	01/16/2017	ANIMAL SERVICES	598557		07/2017	2.50	
110-2160-421.25-03	01/16/2017	ANIMAL SERVICES	598511		07/2017	110.90	
110-2161-421.25-03	01/16/2017	ANIMAL SERVICES	598511		07/2017	110.89	
110-2161-421.25-03	12/20/2016	ANIMAL SERVICES	596496		07/2017	1.58	
110-2161-421.25-03	11/10/2016	ANIMAL SERVICES	592870		07/2017	.02	
110-2160-421.25-03	12/01/2016	ANIMAL SERVICES	594713		07/2017	91.87-	
110-2161-421.25-03	12/01/2016	ANIMAL SERVICES	594713		07/2017	91.88-	
742-2160-421.25-03	01/17/2017	ANIMAL SERVICES	598593		07/2017	195.00	
110-2160-421.25-03	01/17/2017	ANIMAL SERVICES	598593		07/2017	17.31	
110-2161-421.25-03	01/17/2017	ANIMAL SERVICES	598593		07/2017	17.31	
110-2160-421.25-03	01/13/2017	ANIMAL SERVICES	598436		07/2017	12.03	
110-2161-421.25-03	01/13/2017	ANIMAL SERVICES	598436		07/2017	12.03	
110-2160-421.25-03	01/13/2017	ANIMAL SERVICES	598452		07/2017	10.89	
110-2161-421.25-03	01/13/2017	ANIMAL SERVICES	598452		07/2017	10.90	
110-2160-421.25-03	01/14/2017	ANIMAL SERVICES	598455		07/2017	1.46	
110-2161-421.25-03	01/14/2017	ANIMAL SERVICES	598455		07/2017	1.46	
02/03/2017	137652	FAR WEST LABORATORIES	85				3,550.00
622-4151-444.25-03	12/09/2016	ROUTINE TESTING	84243		05/2017	700.00	
625-4160-445.25-03	12/10/2016	ROUTINE TESTING	84244		05/2017	2,005.00	
627-4170-446.25-03	12/10/2016	ROUTINE TESTING	84244		05/2017	75.00	
622-4151-444.25-03	09/30/2016	ROUTINE TESTING	83446		05/2017	770.00	
02/03/2017	137653	FASTANAL	403				110.83
110-4140-443.27-06	12/07/2016	MISC. SUPPLIES	CAOAD92045		06/2017	110.83	
02/03/2017	137654	FEDEX	88				17.87
220-3130-433.25-03	01/20/2017	SHIPPING FEES	5-681-43722		07/2017	17.87	
02/03/2017	137655	FIRST CHOICE INDUSTRIAL SUPPLY	1428				388.50
110-0000-140.00-00	01/23/2017	SAFETY	041147		07/2017	388.50	
02/03/2017	137656	FORD AVIATION CONSULTANTS	1220				725.00
628-4170-446.41-02	01/06/2017	FAA AIRPORT GRANT PREP	1-2017		06/2017	725.00	
02/03/2017	137657	FOXY ROXY'S	9999999				75.00
110-0000-202.00-00	01/30/2017	UB DEPOSIT REFUNDS/INTERE	000056325		07/2017	75.00	
02/03/2017	137658	FRANKLIN, NANCY	970				152.00
218-7240-472.25-03	01/30/2017	INSTRUCTOR PAYMENT	FRANKLIN, N		07/2017	152.00	
02/03/2017	137659	G & K - SERVICES	1430				924.12
110-7210-472.25-16	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	40.50	

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110-4120-442.25-16	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	20.01	
625-4160-445.25-16	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	24.10	
622-4152-444.25-16	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	74.29	
110-4140-443.25-16	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	38.07	
220-3130-433.25-16	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	3.73	
219-4110-441.27-06	12/23/2016	UNIFORM SERVICES	1057353036		06/2017	2.28	
110-7210-472.25-16	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	40.50	
110-4120-442.25-16	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	20.01	
625-4160-445.25-16	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	24.10	
622-4152-444.25-16	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	74.29	
110-4140-443.25-16	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	38.07	
220-3130-433.25-16	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	3.73	
219-4110-441.27-06	12/16/2016	UNIFORM SERVICES	1057350139		06/2017	2.28	
110-7210-472.25-16	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	46.50	
110-4120-442.25-16	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	20.00	
625-4160-445.25-16	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	49.97	
622-4152-444.25-16	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	48.29	
110-4140-443.25-16	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	36.80	
220-3130-433.25-16	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	3.73	
219-4110-441.27-06	01/13/2017	UNIFORM SERVICES	1057361760		07/2017	2.28	
622-4151-444.25-16	01/06/2017	UNIFORM SERVICES	1057358854		07/2017	51.51	
622-4151-444.25-16	01/13/2017	UNIFORM SERVICES	1057361758		07/2017	51.51	
110-7210-472.25-16	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	46.50	
110-4120-442.25-16	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	20.00	
625-4160-445.25-16	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	49.97	
622-4152-444.25-16	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	48.29	
110-4140-443.25-16	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	36.80	
220-3130-433.25-16	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	3.73	
219-4110-441.27-06	01/06/2017	UNIFORM SERVICES	1057358856		07/2017	2.28	
02/03/2017	137660	GARWOOD, LISA 8888888				600.00	
218-0000-204.06-00	01/24/2017	DEPOSIT REFUND	GARWOOD, L		07/2017	600.00	
02/03/2017	137661	GEORGE REED INC. 95				31,368.71	
316-4149-443.42-04	12/19/2016	MISC PROFESSIONAL SERVICE	2329	160195	06/2017	31,368.71	
02/03/2017	137662	GILTON SOLID WASTE MANAGEMENT 96				11,295.50	
110-4141-443.25-03	01/09/2017	GROUNDS MAINTENANCE	OAKDSS-010	170055	07/2017	10,945.50	
627-4170-446.25-03	01/09/2017	GROUNDS MAINTENANCE	OAKDSS-010	170055	07/2017	350.00	
02/03/2017	137663	GROVER LANDSCAPE SERVICES INC. 104				12,695.19	
288-6244-476.24-07	12/27/2016	REPLACE TREE STAKES	0249252		06/2017	143.49	
622-4151-444.25-03	12/27/2016	GROUNDS MAINTENANCE	0249236	170104	06/2017	3,240.00	
286-6230-476.24-09	11/30/2016	EQUIPMENT MAINTENANCE	0249065	170044	05/2017	712.42	
286-6230-476.24-09	11/30/2016	EQUIPMENT MAINTENANCE	0249067	170044	05/2017	333.46	
286-6230-476.25-15	09/30/2016	GROUNDS MAINTENANCE	0247394	170043	04/2017	6,500.00	
286-6230-476.24-09	09/30/2016	EQUIPMENT MAINTENANCE	0247570	170044	04/2017	151.75	
286-6230-476.24-09	09/30/2016	EQUIPMENT MAINTENANCE	0247572	170044	04/2017	150.09	
288-6244-476.25-15	09/30/2016	GROUNDS MAINTENANCE	0247395	170045	04/2017	1,166.66	
286-6230-476.24-09	08/30/2016	EQUIPMENT MAINTENANCE	0246771	170044	04/2017	297.32	

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02/03/2017	137664	HD SUPPLY CONSTRUCTION &	9999999			43.14
625-4160-445.27-06	12/05/2016	MORTAR MIX	10006238937		06/2017	43.14
02/03/2017	137665	HILLYARD	1162			2,302.62
217-7260-472.27-02	11/29/2016	SWITCH	602329219		05/2017	16.28
110-7213-472.27-02	01/16/2017	MISC. SUPPLIES	602383885		07/2017	38.81
110-7213-472.24-02	01/16/2017	FLOOR MAINTENANCE	602383887	170156	07/2017	1,305.45
217-7260-472.27-02	12/19/2016	JANITORIAL SUPPLIES	602354222		06/2017	314.02
217-7240-472.27-02	12/19/2016	JANITORIAL SUPPLIES	602354222		06/2017	314.03
110-7213-472.27-02	12/19/2016	JANITORIAL SUPPLIES	602354222		06/2017	314.03
02/03/2017	137666	HUB INTERNATIONAL	1122			423.34
218-0000-222.06-00	01/25/2017	SPECIAL EVENT INSURANCE	JAN 2017		07/2017	423.34
02/03/2017	137667	JONES, JANIE & RICHARD SMITH	9999999			.00
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000050775		07/2017	43.91
110-0000-202.00-00	02/07/2017	UB CR REFUND-FINALS	000050775		08/2017	43.91-
02/03/2017	137668	KIMBALL MIDWEST	804			188.49
110-4120-442.27-06	01/11/2017	MISC. SUPPLIES	5360588		07/2017	188.49
02/03/2017	137669	KITCHENS, JILL	9999999			70.27
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000055801		07/2017	70.27
02/03/2017	137670	KNORR SYSTEMS INC.	142			201.11
217-7230-472.27-07	01/25/2017	POOL MAINTENANCE	SI187475		07/2017	201.11
02/03/2017	137671	LEATHERS & ASSOCIATES	9999999			539.74
110-7210-472.27-06	01/13/2017	SLIDE EXIT CAP	10249		07/2017	539.74
02/03/2017	137672	MCR ENGINEERING INC.	158			54,653.25
628-4170-446.41-02	12/31/2016	ARCHITECT-ENGINEER	12206	150144	06/2017	990.00
626-4169-445.42-10	12/31/2016	ARCHITECT-ENGINEER	12205	150147	06/2017	3,030.00
621-4159-444.25-03	12/31/2016	ARCHITECT-ENGINEER	12207	150154	06/2017	5,521.25
219-4110-441.25-03	12/31/2016	ARCHITECT-ENGINEER	12199	150162	06/2017	5,500.00
215-4149-443.42-04	12/31/2016	ARCHITECT-ENGINEER	12209	160089	06/2017	4,758.02
621-4159-444.42-09	12/31/2016	ARCHITECT-ENGINEER	12209	160089	06/2017	858.73
624-4169-445.42-10	12/31/2016	ARCHITECT-ENGINEER	12209	160089	06/2017	744.25
316-4149-443.42-04	12/31/2016	ARCHITECT-ENGINEER	12210	160167	06/2017	3,100.00
720-3110-431.25-03	12/31/2016	ARCHITECT-ENGINEER	12200	160198	06/2017	2,170.00
331-7218-472.25-03	12/31/2016	ARCHITECT-ENGINEER	12204	170093	06/2017	12,231.00
349-4150-444.41-02	12/31/2016	ARCHITECT-ENGINEER	12211	170094	06/2017	740.00
624-4169-445.42-10	12/31/2016	ARCHITECT-ENGINEER	12213	170095	06/2017	3,480.00
343-7219-472.42-02	12/31/2016	ARCHITECT-ENGINEER	12214	170096	06/2017	740.00
349-4150-444.41-02	12/31/2016	ARCHITECT-ENGINEER	12212	170106	06/2017	740.00
624-4169-445.42-10	12/31/2016	ARCHITECT-ENGINEER	12208	160091	06/2017	10,050.00
02/03/2017	137673	MEAD & HUNT	1535			3,563.17
628-0000-201.01-00	06/10/2016	CORRECTION TO INVOICE	261520	170058	07/2017	510.87

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628-4170-446.25-03	01/16/2017	MISC PROFESSIONAL SERVICE	267065	170058	07/2017	3,052.30
02/03/2017	137674	MEDINA, DAN.	9999999			18.96
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000055913		07/2017	18.96
02/03/2017	137675	METLIFE - GROUP BENEFITS	1504			1,617.70
110-0000-219.11-04	01/15/2017	BENEFITS	5931316		07/2017	1,617.70
02/03/2017	137676	MITCHELL'S MODESTO H-D	863			233.69
110-2110-421.24-03	09/08/2016	VEHICLE MAINTENANCE	738408		05/2017	233.69
02/03/2017	137677	MODESTO WELDING PRODUCTS	830			13.20
110-4120-442.27-06	12/25/2016	CYLINDER RENTAL	109825		06/2017	13.20
02/03/2017	137678	MY OFFICE PRODUCTS	1337			311.56
110-1310-413.27-06	01/05/2017	OFFICE SUPPLIES	WO-11403279-1		07/2017	103.85
622-4153-444.27-06	01/05/2017	OFFICE SUPPLIES	WO-11403279-1		07/2017	103.85
625-4161-445.27-06	01/05/2017	OFFICE SUPPLIES	WO-11403279-1		07/2017	103.86
02/03/2017	137679	NATIONAL RIFLE ASSOCIATION	9999999			300.00
745-2110-421.41-02	01/12/2017	FEE INSPECTION	1/12/2017		07/2017	300.00
02/03/2017	137680	NEOPOST USA INC	831			173.53
110-1910-419.23-00	12/25/2016	METER RENTAL	54480193		06/2017	173.53
02/03/2017	137681	O'REILLY AUTOMOTIVE STORES, IN	1533			156.10
622-4151-444.24-02	12/27/2016	MISC. SUPPLIES	2200863		06/2017	10.87-
110-4140-443.24-03	01/11/2017	MISC SUPPLIES	2200863		07/2017	6.82
622-4151-444.27-06	01/09/2017	MISC SUPPLIES	2200863		07/2017	101.30
219-4110-441.24-03	12/29/2016	MISC SUPPLIES	1067606		07/2017	10.36
622-4152-444.24-03	12/27/2016	MISC SUPPLIES	1067606		07/2017	18.90
110-4140-443.24-03	01/03/2017	MISC SUPPLIES	1067606		07/2017	29.59
02/03/2017	137682	O'REILLY AUTOMOTIVE STORES, IN	62			623.39
219-4110-441.27-06	12/19/2016	MISC. SUPPLIES	1067606		06/2017	191.29
110-4140-443.27-06	12/13/2016	MISC. SUPPLIES	1067606		06/2017	50.35
110-2110-421.24-03	12/06/2016	MISC. SUPPLIES	1067606		06/2017	71.61
110-2110-421.24-03	12/08/2016	MISC. SUPPLIES	1067606		06/2017	58.04
110-2110-421.27-04	12/20/2016	MISC. SUPPLIES	1067606		06/2017	76.96
110-4140-443.24-03	12/20/2016	MISC. SUPPLIES	1067606		06/2017	17.55
219-4110-441.27-06	12/19/2016	MISC. SUPPLIES	1067606		06/2017	97.27
110-2110-421.24-03	01/05/2017	MISC SUPPLIES	1067606		07/2017	60.32
02/03/2017	137683	OAK VALLEY HOSPITAL	191			407.00
110-7210-472.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	115.00
622-4152-444.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	37.50
110-4140-443.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	37.50
622-4152-444.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	37.50
110-4140-443.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	37.50
110-4120-442.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	75.00

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
622-4152-444.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	33.50
625-4160-445.25-03	11/10/2016	PRE EMPLOYMENT	CL0000004150		05/2017	33.50
02/03/2017	137684	OAKDALE AUTO PARTS	193			529.41
110-4140-443.24-03	01/05/2017	VEHICLE MAINTENANCE	675533		07/2017	75.06
110-4140-443.24-03	01/03/2017	VEHICLE MAINTENANCE	675345		07/2017	79.68
110-2110-421.24-03	12/22/2016	VEHICLE MAINTENANCE	674421		07/2017	31.35
622-4152-444.24-03	01/09/2017	VEHICLE MAINTENANCE	675901		07/2017	227.91
622-4152-444.24-03	01/09/2017	VEHICLE MAINTENANCE	675804		07/2017	20.63
622-4152-444.24-03	01/09/2017	VEHICLE MAINTENANCE	675939		07/2017	94.78
02/03/2017	137685	OAKDALE AUTOMOTIVE REPAIR & TI	210			2,360.58
110-4120-442.27-06	12/15/2016	TIRES	2015092		06/2017	454.85
110-2110-421.24-03	12/15/2016	TIRES	2015091		06/2017	483.23
110-2110-421.24-03	12/15/2016	VEHICLE MAINTENANCE	2015093		06/2017	671.71
622-4151-444.24-03	12/22/2016	VEHICLE MAINTENANCE	2015192		06/2017	750.79
02/03/2017	137686	OAKDALE INTERIORS INC	203			1,316.00
622-4153-444.41-05	01/11/2017	CARPET	2016-317		07/2017	658.00
625-4161-445.41-05	01/11/2017	CARPET	2016-317		07/2017	658.00
02/03/2017	137687	OAKDALE LEADER	206			1,478.58
625-4160-445.27-06	01/04/2017	LEGAL AD	170360		07/2017	240.00
625-4160-445.25-03	01/25/2017	LEGAL AD	171786		07/2017	100.00
110-1210-412.22-00	12/28/2016	PUBLIC NOTICE	169811		06/2017	998.58
220-3110-431.22-00	12/28/2016	LEGAL AD	169731		06/2017	140.00
02/03/2017	137688	OAKDALE PILATES STUDIO	9999999			1,000.00
245-1910-419.31-10	12/23/2016	BUSINESS INCENTIVE	12/23/16		06/2017	1,000.00
02/03/2017	137689	OAKDALE TOURISM AND VISITORS B	9999999			19,545.92
110-0000-207.00-00	01/24/2017	QUARTER ENDING 12/31/16	12/31/16		06/2017	19,545.92
02/03/2017	137690	ON STAR PEST CONTROL	217			411.00
219-4110-441.25-03	09/01/2016	QUARTERLY SERVICES	106240		05/2017	14.00
625-4160-445.25-03	09/01/2016	QUARTERLY SERVICES	106240		05/2017	14.00
622-4152-444.25-03	09/01/2016	QUARTERLY SERVICES	106240		05/2017	14.00
110-7210-472.25-03	09/01/2016	QUARTERLY SERVICES	106240		05/2017	14.00
110-4120-442.25-03	09/01/2016	QUARTERLY SERVICES	106240		05/2017	14.00
219-4110-441.25-03	01/05/2017	QUARTERLY SERVICES	109117		07/2017	14.00
625-4160-445.25-03	01/05/2017	QUARTERLY SERVICES	109117		07/2017	14.00
622-4152-444.25-03	01/05/2017	QUARTERLY SERVICES	109117		07/2017	14.00
110-7210-472.25-03	01/05/2017	QUARTERLY SERVICES	109117		07/2017	14.00
110-4120-442.25-03	01/05/2017	QUARTERLY SERVICES	109117		07/2017	14.00
110-7213-472.25-03	01/24/2017	BUILDING MAINTENANCE	109252	170017	07/2017	201.00
219-4110-441.25-03	11/01/2016	QUARTERLY SERVICES	107724		05/2017	14.00
625-4160-445.25-03	11/01/2016	QUARTERLY SERVICES	107724		05/2017	14.00
622-4152-444.25-03	11/01/2016	QUARTERLY SERVICES	107724		05/2017	14.00
110-7210-472.25-03	11/01/2016	QUARTERLY SERVICES	107724		05/2017	14.00
110-4120-442.25-03	11/01/2016	QUARTERLY SERVICES	107724		05/2017	14.00

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
02/03/2017	137691	OPERATING ENGINEERS TRUST FUND 218				3,895.00
110-0000-219.11-02	01/17/2017	BENEFITS	JAN 2017		07/2017	3,895.00
02/03/2017	137692	P&L CONCRETE PRODUCTS 223				316.42
625-4160-445.27-06	12/21/2016	MISC. SUPPLIES	177978		06/2017	97.94
625-4160-445.27-06	12/28/2016	MISC. SUPPLIES	178051		06/2017	75.34
625-4160-445.27-06	10/25/2016	MISC. SUPPLIES	175966		05/2017	143.14
02/03/2017	137694	PG&E 226				34,299.37
627-4170-446.20-01	01/22/2017	ELECTRIC	44024983676		07/2017	58.11
286-6230-476.20-01	01/18/2017	ELECTRIC	98085099004		07/2017	10.85
217-7270-472.20-01	01/20/2017	ELECTRIC	63063551012		07/2017	91.64
110-1910-419.20-01	01/19/2017	ELECTRIC	18246929329		07/2017	2,357.37
110-1910-419.20-02	01/19/2017	GAS	18246929329		07/2017	298.02
219-4110-441.20-01	01/19/2017	ELECTRIC	07228975343		07/2017	208.11
219-4110-441.20-02	01/19/2017	GAS	07228975343		07/2017	80.03
625-4160-445.20-01	01/19/2017	ELECTRIC/GAS	07228975343		07/2017	576.30
622-4152-444.20-01	01/19/2017	ELECTRIC/GAS	07228975343		07/2017	576.30
288-6242-476.20-01	01/19/2017	ELECTRIC	79258195720		07/2017	10.18
627-4170-446.20-01	01/19/2017	ELECTRIC	07028519473		07/2017	873.54
217-7260-472.20-01	01/19/2017	ELECTRIC	71493181177		07/2017	2,179.58
217-7230-472.20-01	01/19/2017	ELECTRIC	12937367741		07/2017	1,782.96
285-6220-476.20-01	01/21/2017	ELECTRIC	16364492971		07/2017	762.44
288-6241-476.20-01	01/21/2017	ELECTRIC	29646608462		07/2017	100.61
622-4152-444.20-01	01/19/2017	ELECTRIC	44133562536		07/2017	1,756.06
627-4170-446.20-01	01/24/2017	ELECTRIC	86502703126		07/2017	256.84
622-4150-444.20-01	01/24/2017	ELECTRIC	45427294660		07/2017	1,265.81
110-4142-426.20-01	01/22/2017	ELECTRIC	58748645171		07/2017	13,681.35
110-7210-472.20-01	01/26/2017	ELECTRIC	47029806701		07/2017	11.38
110-4142-426.20-01	01/30/2017	ELECTRIC	71657627262		07/2017	748.99
110-2160-421.20-01	01/30/2017	ELECTRIC	80341943068		07/2017	2,138.67
625-4160-445.20-01	01/30/2017	ELECTRIC	70558644897		07/2017	3,981.96
219-4110-441.20-01	01/30/2017	ELECTRIC	74909432291		07/2017	246.13
220-3110-431.20-01	01/30/2017	ELECTRIC	74909432291		07/2017	246.14
02/03/2017	137695	QUALITY SERVICE, INC. 1187				535.00
625-4160-445.27-06	01/10/2017	SANITIZING PELLETS	20734		07/2017	35.00
627-4170-446.25-03	12/16/2016	WELL VIDEO SURVEY	20583		06/2017	500.00
02/03/2017	137696	R & B COMPANY 1429				2,206.46
625-4160-445.27-06	10/27/2016	MISC. SUPPLIES	S1604979.001		05/2017	2,206.46
02/03/2017	137697	R & K AUTOMATIC GATE & ACCESS 1517				2,969.10
621-4151-444.41-06	01/30/2017	ELECTRICAL EQUIP SUPPLIES	14467	170138	07/2017	2,969.10
02/03/2017	137698	RESOURCE BUILDING MATERIALS 950				3,468.61
623-4159-444.42-09	12/21/2016	CONCRETE	2079227		06/2017	265.23
623-4159-444.42-09	12/21/2016	CONCRETE	2079194		06/2017	915.82
110-4140-443.27-06	01/09/2017	EMERGENCY SAND	2085277		07/2017	1,143.78

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622-4152-444.27-06	01/09/2017	EMERGENCY SAND	2085277		07/2017	1,143.78
02/03/2017	137699	ROBINETTE, CHRIS	5555555			41.74
625-4160-445.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	8.42
622-4152-444.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	8.42
110-4140-443.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	8.42
110-7210-472.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	8.41
625-4160-445.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	2.02
622-4152-444.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	2.02
110-4140-443.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	2.02
110-7210-472.27-06	01/19/2017	REIMB FOR PURCHASE	ROBINETTE, C		07/2017	2.01
02/03/2017	137700	ROSS F. CARROLL INC.	36			46,787.50
626-4169-445.42-10	01/31/2017	MISC PROFESSIONAL SERVICE	4	170069	07/2017	46,787.50
02/03/2017	137701	S.J.V.A.P.C.D.	600			283.53
625-4160-445.25-03	01/04/2017	ANNUAL PERMITS N9305	N120599		07/2017	283.53
02/03/2017	137703	SAFE-T-LITE OF MODESTO	255			2,530.14
110-4140-443.27-06	12/30/2016	SAFETY WEAR	332029		06/2017	35.89
110-7210-472.27-06	12/30/2016	SAFETY WEAR	332029		06/2017	67.72
110-4140-443.27-06	12/09/2016	SIGN	331558		06/2017	102.70
110-4140-443.27-06	12/09/2016	TUBING	331560		06/2017	112.43
110-4140-443.27-06	12/09/2016	CREDIT RETURN	331561		06/2017	102.70-
110-4140-443.27-06	12/08/2016	STOP SIGN	331476		06/2017	421.89
625-4160-445.27-06	12/20/2016	SAFETY WEAR	331809		06/2017	14.25
110-7210-472.27-06	12/20/2016	SAFETY WEAR	331809		06/2017	14.25
110-4140-443.27-06	12/20/2016	SAFETY WEAR	331809		06/2017	7.12
622-4152-444.27-06	12/20/2016	SAFETY WEAR	331809		06/2017	7.13
622-4152-444.27-06	12/15/2016	SAFETY WEAR	331713		06/2017	76.70
110-4140-443.27-06	12/15/2016	SAFETY WEAR	331713		06/2017	76.70
110-4140-443.27-06	12/09/2016	ALUM SIGN	331555		06/2017	64.88
110-4140-443.27-06	01/05/2017	SAFETY WEAR	332162		07/2017	69.07
622-4151-444.27-06	01/05/2017	SAFETY WEAR	332162		07/2017	35.89
110-7210-472.27-06	01/05/2017	SAFETY WEAR	332162		07/2017	33.18
110-4140-443.27-06	01/06/2017	SAFETY WEAR	332195		07/2017	66.48
622-4152-444.27-06	01/06/2017	SAFETY WEAR	332195		07/2017	66.48
110-4140-443.27-06	01/05/2017	PLASTIC STENCIL	332150		07/2017	102.85
110-4140-443.27-06	01/12/2017	ALUM SIGN	332360		07/2017	326.41
110-4140-443.27-06	01/05/2017	ALUM SIGN	332149		07/2017	446.51
622-4152-444.27-06	12/06/2016	CREDIT RETURN	331394		06/2017	68.05-
625-4160-445.27-06	12/06/2016	CREDIT RETURN	331394		06/2017	68.06-
110-0000-140.00-00	12/23/2016	MISCELLANEOUS	331895		06/2017	137.41
110-0000-140.00-00	01/11/2017	MISCELLANEOUS	332320		07/2017	336.57
110-0000-140.00-00	01/11/2017	SAFETY	332320		07/2017	146.44
02/03/2017	137704	SHIMMEL, BRIAN	9999999			1,060.05
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000055681		07/2017	1,060.05
02/03/2017	137705	SIGNATURE SIGNS	1227			857.55
628-4170-446.41-02	09/15/2016	AIRPORT SIGN	12045		05/2017	450.20

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
215-4149-443.42-04	09/15/2016	SIGN	12046		05/2017	135.79
621-4159-444.42-09	09/15/2016	SIGN	12046		05/2017	135.78
624-4169-445.42-10	09/15/2016	SIGN	12046		05/2017	135.78
02/03/2017	137706	SOUTHERN COUNTIES FUELS 1182				397.72
110-0000-217.00-00	01/03/2017	FUEL	0777873-IN		07/2017	43.01
110-0000-218.00-00	01/03/2017	FUEL	0777873-IN		07/2017	11.75
110-0000-218.00-00	01/03/2017	FUEL	0777873-IN		07/2017	18.33-
110-0000-217.00-00	01/10/2017	FUEL	0785064-IN		07/2017	111.26
110-0000-218.00-00	01/10/2017	FUEL	0785064-IN		07/2017	30.40
110-0000-218.00-00	01/10/2017	FUEL	0785064-IN		07/2017	40.26-
110-0000-217.00-00	01/10/2017	FUEL	0785064-IN		07/2017	48.60
110-0000-218.00-00	01/10/2017	FUEL	0785064-IN		07/2017	34.00
110-0000-218.00-00	01/10/2017	FUEL	0785064-IN		07/2017	44.44-
110-0000-217.00-00	01/17/2017	FUEL	0790316-IN		07/2017	126.82
110-0000-218.00-00	01/17/2017	FUEL	0790316-IN		07/2017	34.65
110-0000-218.00-00	01/17/2017	FUEL	0790316-IN		07/2017	46.57-
110-0000-217.00-00	01/20/2017	FUEL	0793069-IN		07/2017	64.05
110-0000-218.00-00	01/20/2017	FUEL	0793069-IN		07/2017	17.50
110-0000-218.00-00	01/20/2017	FUEL	0793069-IN		07/2017	23.93-
110-0000-217.00-00	01/24/2017	FUEL	0794587-IN		07/2017	54.90
110-0000-218.00-00	01/24/2017	FUEL	0794587-IN		07/2017	15.00
110-0000-218.00-00	01/24/2017	FUEL	0794587-IN		07/2017	20.69-
02/03/2017	137707	STANISLAUS COUNTY 275				21,081.44
220-3130-433.25-03	01/06/2017	PLAN CHECK SERVICES	47662		05/2017	2,449.51
220-3130-433.25-03	01/06/2017	INSPECTION SERVICES	47663		05/2017	4,575.00
220-3130-433.25-03	11/30/2016	PLAN CHECK SERVICES	47492		05/2017	6,950.68
220-3130-433.25-03	11/30/2016	INSPECTION SERVICES	47490		05/2017	7,106.25
02/03/2017	137708	STANISLAUS COUNTY CLERK/RECORD 270				30.00
110-1310-413.25-03	02/01/2017	LIEN RELEASE	129019009000		08/2017	30.00
02/03/2017	137709	STANISLAUS FOUNDATION 1368				3,133.92
510-1910-419.36-01	01/17/2017	DENTAL BENEFITS	40447		07/2017	195.00
510-1910-419.25-03	01/31/2017	DENTAL BENEFITS ADMIN	40504		07/2017	352.80
510-1910-419.36-01	01/09/2017	DENTAL BENEFITS	40427		07/2017	1,764.52
510-1910-419.36-01	01/23/2017	DENTAL BENEFITS	40469		07/2017	821.60
02/03/2017	137710	STAPLES BUSINESS ADVANTAGE 1163				1,314.52
110-4120-442.24-01	11/29/2016	OFFICE SUPPLIES	3322690321		05/2017	84.77
220-3110-431.27-01	11/29/2016	OFFICE SUPPLIES	3322690321		05/2017	18.94
625-4160-445.27-06	12/20/2016	OFFICE SUPPLIES	3324713605		06/2017	161.21
622-4152-444.27-06	12/20/2016	OFFICE SUPPLIES	3324713605		06/2017	161.22
625-4160-445.27-01	12/22/2016	OFFICE SUPPLIES	3324834874		06/2017	10.81
622-4152-444.27-01	12/29/2016	OFFICE SUPPLIES	3324834874		06/2017	10.82
625-4160-445.27-06	01/13/2017	OFFICE SUPPLIES	3326956110		07/2017	449.88
625-4160-445.27-06	01/10/2017	OFFICE SUPPLIES	3326743314		07/2017	19.32
622-4152-444.27-06	01/10/2017	OFFICE SUPPLIES	3326743314		07/2017	19.32
110-1310-413.27-06	01/19/2017	OFFICE SUPPLIES	3327512543		07/2017	18.18

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
622-4153-444.27-06	01/19/2017	OFFICE SUPPLIES	3327512543		07/2017	18.18
625-4161-445.27-06	01/19/2017	OFFICE SUPPLIES	3327512543		07/2017	18.17
110-1210-412.27-01	01/12/2017	OFFICE SUPPLIES	3326870603		07/2017	80.25
110-2110-421.27-01	01/05/2017	OFFICE SUPPLIES, GENERAL	3326314465	170034	07/2017	32.35
110-2110-421.27-01	01/11/2017	OFFICE SUPPLIES, GENERAL	3326801796	170034	07/2017	63.86
110-2110-421.27-01	01/11/2017	OFFICE SUPPLIES, GENERAL	3326801797	170034	07/2017	147.24
02/03/2017	137711	STEVES CHEVROLET-BUICK 278				97.26
110-4140-443.24-03	01/09/2017	VEHICLE MAINTENANCE	125571		07/2017	97.26
02/03/2017	137712	STOCKWELL, TERRY 9999999				43.98
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000054583		07/2017	43.98
02/03/2017	137713	THE PARKS GROUP 1172				120.82
110-2110-421.27-01	01/23/2017	BUSINESS CARDS	45082		07/2017	120.82
02/03/2017	137714	TOSHIBA FINANCIAL SERVICES, IN 1191				616.00
622-4152-444.23-00	01/18/2017	COPIER LEASE	322254939		07/2017	154.00
625-4160-445.23-00	01/18/2017	COPIER LEASE	322254939		07/2017	154.00
219-4110-441.23-00	01/18/2017	COPIER LEASE	322254939		07/2017	154.00
220-3110-431.23-00	01/18/2017	COPIER LEASE	322254939		07/2017	154.00
02/03/2017	137715	U.S. BANK 978				30,879.15
625-4160-445.27-06	12/22/2016	AMAZON	12222016		06/2017	44.58
622-4153-444.27-06	12/22/2016	AMAZON	12222016		06/2017	44.57
625-4160-445.27-06	12/22/2016	AMAZON	12222016		06/2017	22.16
622-4153-444.27-06	12/22/2016	AMAZON	12222016		06/2017	22.16
625-4160-445.27-06	12/22/2016	AMAZON	12222016		06/2017	21.50
622-4153-444.27-06	12/22/2016	AMAZON	12222016		06/2017	21.50
625-4161-445.41-05	12/22/2016	AMAZON	12222016		06/2017	234.97
622-4153-444.41-05	12/22/2016	AMAZON	12222016		06/2017	234.97
110-1910-419.20-03	12/22/2016	COMCAST	12222016		06/2017	85.25
110-2110-421.20-03	12/22/2016	COMCAST	12222016		06/2017	85.24
110-2110-421.41-05	12/22/2016	AMAZON	12222016		06/2017	291.93
270-1910-419.25-03	12/22/2016	LIVESTREAM	12222016		06/2017	49.00
110-2110-421.41-05	12/22/2016	BEST BUY	12222016		06/2017	291.93
110-1910-419.25-03	12/22/2016	POTTERY MAGIC	12222016		06/2017	15.07
110-1910-419.25-03	12/22/2016	WIX	12222016		06/2017	4.99
110-1210-412.27-01	12/22/2016	GOLDEN VALLEY AWARDS	12222016		06/2017	10.81
110-1210-412.16-01	12/22/2016	TRAVEL	12222016		06/2017	12.49
110-1210-412.16-01	12/22/2016	TRAVEL	12222016		06/2017	10.54
110-1210-412.16-01	12/22/2016	TRAVEL	12222016		06/2017	5.75
110-1210-412.16-01	12/22/2016	TRAVEL	12222016		06/2017	37.17
110-1210-412.16-01	12/22/2016	TRAVEL	12222016		06/2017	598.59
110-1120-411.27-01	12/22/2016	CR GIBSON	12222016		06/2017	14.09
110-1120-411.16-01	12/22/2016	TRAVEL	12222016		06/2017	592.98
110-1120-411.16-02	12/22/2016	TRAVEL	12222016		06/2017	45.00
110-1120-411.16-02	12/22/2016	TRAVEL	12222016		06/2017	500.00
110-1120-411.16-01	12/22/2016	TRAVEL	12222016		06/2017	264.80
110-1310-413.27-06	12/22/2016	TRAVEL	12222016		06/2017	50.44

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
110-1310-413.27-06	12/22/2016	TRAVEL	12222016		06/2017	15.95
110-1120-411.25-03	12/22/2016	TRAVEL	12222016		06/2017	119.95
110-7213-472.27-06	12/22/2016	CHOICE LIGHTING	12222016		06/2017	107.57
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	7.56
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	46.42
217-7260-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	10.80
217-7260-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	21.61
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	54.05
110-7213-472.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	6.36
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	16.21
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	6.46
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	3.02
217-7240-472.27-04	12/22/2016	OAKDALE ACE	12222016		06/2017	21.61
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	21.39
217-7260-472.24-01	12/22/2016	AMAZON	12222016		06/2017	102.61
217-7260-472.27-06	12/22/2016	1000 BULBS	12222016		06/2017	29.15
217-7240-472.27-04	12/22/2016	OAKDALE ACE	12222016		06/2017	5.40
622-4153-444.41-05	12/22/2016	HOME DEPOT	12222016		06/2017	29.58
625-4161-445.41-05	12/22/2016	HOME DEPOT	12222016		06/2017	29.58
622-4153-444.41-05	12/22/2016	OAKDALE ACE	12222016		06/2017	2.88
625-4161-445.41-05	12/22/2016	OAKDALE ACE	12222016		06/2017	2.89
622-4153-444.41-05	12/22/2016	OAKDALE ACE	12222016		06/2017	9.72
625-4161-445.41-05	12/22/2016	OAKDALE ACE	12222016		06/2017	9.73
217-7240-472.24-02	12/22/2016	AMAZON	12222016		06/2017	40.99
622-4153-444.41-05	12/22/2016	OAKDALE ACE	12222016		06/2017	43.34
625-4161-445.41-05	12/22/2016	OAKDALE ACE	12222016		06/2017	43.34
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	118.93
110-7213-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	7.56
744-7240-472.27-04	12/22/2016	AMAZON	12222016		06/2017	22.62
218-7240-472.27-01	12/22/2016	AMAZON	12222016		06/2017	33.50
744-7240-472.27-04	12/22/2016	CVS/RALEYS	12222016		06/2017	18.97
744-7240-472.27-04	12/22/2016	SEE'S CANDY/COSTCO	12222016		06/2017	60.02
744-7240-472.27-04	12/22/2016	SAVEMART/KMART	12222016		06/2017	58.31
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	43.33
622-4153-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	43.34
625-4160-445.27-06	12/22/2016	USA BLUEBOOK	12222016		06/2017	275.64
625-4160-445.27-06	12/22/2016	USA BLUEBOOK	12222016		06/2017	564.67
220-3130-433.27-06	12/22/2016	AMAZON	12222016		06/2017	65.83
625-4160-445.29-00	12/22/2016	POST OFFICE	12222016		06/2017	4.45
625-4160-445.16-02	12/22/2016	IMSA CERTIFICATION	12222016		06/2017	530.00
622-4152-444.16-02	12/22/2016	IMSA CERTIFICATION	12222016		06/2017	530.00
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	36.73
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	55.52
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	14.85
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	93.53
110-7210-472.25-03	12/22/2016	ANDERSON TREE	12222016		06/2017	850.00
110-7210-472.27-06	12/22/2016	RADIO SHACK	12222016		06/2017	43.23
110-7210-472.27-06	12/22/2016	GARTON TRACTOR	12222016		06/2017	750.00
625-4160-445.16-02	12/22/2016	MOORE TWINNING	12222016		06/2017	150.00
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	25.92

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
625-4160-445.27-06	12/22/2016	OAKDALE FEED & SEED	12222016		06/2017	67.96
625-4160-445.27-06	12/22/2016	MORRILL INDUSTRIES	12222016		06/2017	43.59
625-4160-445.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	34.94
625-4160-445.27-06	12/22/2016	BACKFLOW DISTRIBUTORS	12222016		06/2017	1,454.28
625-4160-445.27-06	12/22/2016	TRAINING	12222016		06/2017	37.50
622-4152-444.27-06	12/22/2016	TRAINING	12222016		06/2017	18.75
110-4140-443.27-06	12/22/2016	TRAINING	12222016		06/2017	18.75
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	73.48
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	123.70
625-4160-445.27-06	12/22/2016	BACKFLOW DISTRIBUTORS	12222016		06/2017	148.34
625-4160-445.27-06	12/22/2016	BUTTES/CENTER STATE	12222016		06/2017	92.76
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	17.81
621-4159-444.25-03	12/22/2016	OAKDALE ACE	12222016		06/2017	21.61
621-4159-444.25-03	12/22/2016	OAKDALE ACE	12222016		06/2017	10.81-
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	64.86
622-4151-444.27-06	12/22/2016	AMERINE SYSTEMS	12222016		06/2017	3.81
622-4151-444.27-06	12/22/2016	AMERINE SYSTEMS	12222016		06/2017	259.94
622-4151-444.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	133.09
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	31.32
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	26.41
625-4160-445.27-06	12/22/2016	WALMART	12222016		06/2017	10.63
110-7213-472.24-03	12/22/2016	OAKDALE ACE	12222016		06/2017	78.89
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	88.54
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	18.57
622-4152-444.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	73.81
622-4152-444.27-06	12/22/2016	TRACTOR SUPPLY	12222016		06/2017	102.68
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	97.15
622-4151-444.27-06	12/22/2016	PLATT ELECTRIC	12222016		06/2017	590.45
622-4152-444.24-03	12/22/2016	THE AUDIO SHOP	12222016		06/2017	554.70
110-4140-443.27-06	12/22/2016	AMERICAN SMOG	12222016		06/2017	30.00
110-2110-421.27-04	12/22/2016	AMERICAN SMOG	12222016		06/2017	30.00
110-2110-421.27-04	12/22/2016	AMERICAN SMOG	12222016		06/2017	30.00
110-2110-421.27-04	12/22/2016	AMERICAN SMOG	12222016		06/2017	30.00
110-2110-421.24-03	12/22/2016	PICK N PULL	12222016		06/2017	92.89
110-7210-472.27-06	12/22/2016	AMAZON	12222016		06/2017	264.33
110-4140-443.27-06	12/22/2016	AMAZON	12222016		06/2017	29.97
219-4110-441.27-06	12/22/2016	MAACO	12222016		06/2017	700.00
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	540.57
219-4110-441.27-06	12/22/2016	AMAZON	12222016		06/2017	291.56
627-4170-446.27-06	12/22/2016	SAVE MART	12222016		06/2017	18.90
219-4110-441.27-06	12/22/2016	RADIO SHACK	12222016		06/2017	27.02
627-4170-446.27-06	12/22/2016	SAVE MART	12222016		06/2017	11.90
627-4170-446.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	24.85
627-4170-446.27-06	12/22/2016	BEST BUY	12222016		06/2017	21.51
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	28.00
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	139.60
110-7210-472.27-06	12/22/2016	FUEL	12222016		06/2017	30.08
110-7210-472.27-06	12/22/2016	FUEL	12222016		06/2017	30.61
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	20.53
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	38.74

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT
110-7210-472.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	70.60
110-4140-443.27-06	12/22/2016	AMAZON	12222016		06/2017	115.40
110-4140-443.27-06	12/22/2016	BOOT BARN	12222016		06/2017	86.49
622-4152-444.27-06	12/22/2016	BOOT BARN	12222016		06/2017	86.49
110-4140-443.27-06	12/22/2016	BOOT BARN RETURN	12222016		06/2017	86.49-
622-4152-444.27-06	12/22/2016	BOOT BARN RETURN	12222016		06/2017	86.49-
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	21.06
110-4140-443.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	88.51
625-4160-445.27-06	12/22/2016	GROCERY OUTLET	12222016		06/2017	10.00
622-4152-444.27-06	12/22/2016	GROCERY OUTLET	12222016		06/2017	9.99
627-4170-446.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	8.63
110-4142-426.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	12.96
110-4140-443.27-06	12/22/2016	TRACTOR SUPPLY	12222016		06/2017	50.68
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	146.07
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	54.67
625-4160-445.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	9.04
622-4152-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	13.60
621-4159-444.25-03	12/22/2016	HOME DEPOT	12222016		06/2017	102.60
621-4159-444.25-03	12/22/2016	HOME DEPOT	12222016		06/2017	24.70
622-4151-444.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	344.62
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	95.83
622-4151-444.27-06	12/22/2016	DIY HOME CENTER	12222016		06/2017	92.92
622-4151-444.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	101.26
622-4151-444.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	346.00
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	26.98
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	72.91
622-4151-444.16-02	12/22/2016	COMPUTOR TUTOR	12222016		06/2017	199.00
622-4151-444.16-05	12/22/2016	CWEA	12222016		06/2017	88.00
622-4151-444.27-06	12/22/2016	HOME DEPOT	12222016		06/2017	13.59
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	19.77
623-4159-444.42-09	12/22/2016	MODESTO STEEL	12222016		06/2017	311.57
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	136.98
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	24.86
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	18.67
622-4151-444.27-06	12/22/2016	OAKDALE ACE	12222016		06/2017	24.86-
110-0000-246.10-00	12/22/2016	4IMPRINT	12222016		06/2017	183.62
110-2110-421.16-05	12/22/2016	CAPE	12222016		06/2017	45.00
110-2160-421.27-01	12/22/2016	STATE HUMANE ASSOC.	12222016		06/2017	93.00
110-2161-421.27-01	12/22/2016	STATE HUMANE ASSOC.	12222016		06/2017	93.00
110-2160-421.27-06	12/22/2016	PATTERSON VET	12222016		06/2017	54.97
110-2161-421.27-06	12/22/2016	PATTERSON VET	12222016		06/2017	54.97
110-2160-421.27-06	12/22/2016	PATTERSON VET	12222016		06/2017	54.97
110-2161-421.27-06	12/22/2016	PATTERSON VET	12222016		06/2017	54.97
110-2160-421.25-03	12/22/2016	ULINE	12222016		06/2017	170.95
110-2161-421.25-03	12/22/2016	ULINE	12222016		06/2017	170.95
110-2110-421.16-02	12/22/2016	TRAINING/LODGING	12222016		06/2017	691.34
110-2110-421.16-02	12/22/2016	TRAINING/LODGING	12222016		06/2017	691.34
110-2110-421.16-02	12/22/2016	TRAINING/LODGING	12222016		06/2017	691.34
110-2110-421.16-02	12/22/2016	TRAINING	12222016		06/2017	402.90
110-2110-421.16-02	12/22/2016	TRAINING	12222016		06/2017	240.00

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110-2110-421.27-01	12/22/2016	ZAZZLE.COM	12222016		06/2017	34.34
743-2110-421.25-03	12/22/2016	EMBRACE PET INS	12222016		06/2017	58.81
743-2110-421.25-03	12/22/2016	EMBRACE PET INS	12222016		06/2017	55.87
110-2110-421.27-04	12/22/2016	ACKLEY EZ CIRCLE	12222016		06/2017	130.00
110-2110-421.16-02	12/22/2016	FRED PRYOR	12222016		06/2017	149.00
110-2110-421.26-01	12/22/2016	FUEL	12222016		06/2017	34.27
110-2110-421.26-01	12/22/2016	FUEL	12222016		06/2017	14.92
110-2110-421.24-03	12/22/2016	OAKDALE ACE	12222016		06/2017	37.74
110-2110-421.16-02	12/22/2016	LODGING/TRAINING	12222016		06/2017	509.40
110-2110-421.16-02	12/22/2016	LODGING/TRAINING	12222016		06/2017	509.40
110-2110-421.27-01	12/22/2016	AMAZON	12222016		06/2017	122.56
110-2110-421.27-04	12/22/2016	RALEYS	12222016		06/2017	26.49
110-1910-307.27-00	12/22/2016	MISC. FEES	12222016		06/2017	502.79
621-4151-444.41-05	12/22/2016	PUBLIC WORKS SERVICES	12222016	170162	06/2017	6,270.46
622-4151-444.25-03	12/22/2016	AYERA	12222016		06/2017	199.00
622-4151-444.25-03	12/22/2016	AYERA	12222016		06/2017	199.00
627-4170-446.25-03	12/22/2016	AYERA	12222016		06/2017	199.00
02/03/2017 137716	US BANK-	1417				1,106.92
110-1910-419.23-00	01/18/2017	OFFICE MACHINES AND EQUIP	322202185	170004	07/2017	575.98
110-2110-421.23-00	01/17/2017	OFFICE MACHINES AND EQUIP	32215557	170037	07/2017	530.94
02/03/2017 137717	VELLA, LISA	1102				140.00
218-7240-472.25-03	01/30/2017	INSTRUCTOR PAYMENT	VELLA, L		07/2017	140.00
02/03/2017 137718	VERIZON	308				934.34
110-7210-472.20-04	01/18/2017	TELEPHONE	270617885-00001		07/2017	125.23
217-7280-476.20-04	01/18/2017	TELEPHONE	270617885-00001		07/2017	23.47
218-7220-472.20-04	01/19/2017	TELEPHONE	970617907-00001		07/2017	34.74
110-7213-472.20-04	01/19/2017	TELEPHONE	970617907-00001		07/2017	68.41
110-2110-421.20-04	01/19/2017	TELEPHONE	570628357-00001		07/2017	682.49
02/03/2017 137719	VERSCHELDEN, KENNY & JULIA	9999999				16.09
110-0000-202.00-00	01/27/2017	UB CR REFUND-FINALS	000054245		07/2017	16.09
02/03/2017 137720	ZOOM IMAGING SOLUTIONS INC.	679				615.51
110-1910-419.23-00	12/19/2016	COPIER LEASE	1725035		06/2017	391.03
110-1910-419.23-00	01/17/2017	COPER LEASE	1736428		07/2017	224.48
02/08/2017 137721	CALIFORNIA STATE DISBURSEMENT	1361				301.84
110-0000-219.19-00	02/10/2017	PAYROLL SUMMARY	20170210		08/2017	301.84
02/08/2017 137722	COLONIAL PROCESSING CENTER	1059				82.23
110-0000-219.17-00	02/10/2017	PAYROLL SUMMARY	20170210		08/2017	82.23
02/08/2017 137723	E.D.D.	81				150.00
110-0000-219.19-00	02/10/2017	PAYROLL SUMMARY	20170210		08/2017	150.00
02/08/2017 137724	OPERATING ENGINEERS LOCAL #3	219				1,754.50
110-0000-219.08-00	02/03/2017	PAYROLL SUMMARY	20170203		08/2017	29.00

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110-0000-219.08-00	02/10/2017	PAYROLL SUMMARY	20170210		08/2017	1,725.50
02/08/2017	137725	SCHRIMP, ROGER & DELSIE	9999999			220.55
110-0000-202.00-00	02/06/2017	UB CR REFUND	000043591		08/2017	220.55
02/13/2017	137726	A SIMPLE SOLUTION	727			224.85
622-4152-444.25-03	02/01/2017	COMMUNICATIONS	7156	170005	08/2017	112.43
625-4160-445.25-03	02/01/2017	COMMUNICATIONS	7156	170005	08/2017	112.42
02/13/2017	137727	ABS DIRECT, INC.	504			4,863.61
622-4153-444.25-03	01/31/2017	MONTHLY UTILITY BILLING	107984		07/2017	785.87
625-4161-445.25-03	01/31/2017	MONTHLY UTILITY BILLING	107984		07/2017	785.87
622-4153-444.29-00	01/31/2017	MONTHLY UTILITY BILLING	107984		07/2017	1,633.44
625-4161-445.29-00	01/31/2017	MONTHLY UTILITY BILLING	107984		07/2017	1,633.43
627-4170-446.29-00	01/31/2017	MONTHLY UTILITY BILLING	107984		07/2017	25.00
02/13/2017	137728	AGR FUNDING, INC.	1549			1,396.55
622-4153-444.10-00	02/01/2017	TEMP SERVICES	14302751		08/2017	361.00
625-4161-445.10-00	02/01/2017	TEMP SERVICES	14302751		08/2017	360.99
622-4153-444.10-00	02/08/2017	TEMP SERVICES	14302764		08/2017	337.28
625-4161-445.10-00	02/08/2017	TEMP SERVICES	14302764		08/2017	337.28
02/13/2017	137729	AGUILAR, PERLA	8888888			600.00
218-0000-204.05-00	02/01/2017	DEPOSIT REFUND	AGUILAR, P		08/2017	600.00
02/13/2017	137730	AIRMERGENCY	1445			445.00
217-7260-472.24-02	01/17/2017	HVAC MAINTENANCE	4930		07/2017	170.00
622-4152-444.25-03	01/31/2017	HVAC REPAIR	4974		07/2017	117.50
625-4160-445.25-03	01/31/2017	HVAC REPAIR	4974		07/2017	117.50
622-4152-444.25-03	12/28/2016	HVAC REPAIR	4847		07/2017	20.00
625-4160-445.25-03	12/28/2016	HVAC REPAIR	4847		07/2017	20.00
02/13/2017	137731	ALHAMBRA	6			78.67
622-4151-444.25-03	01/11/2017	LAB H2O	4924286		07/2017	70.05
622-4151-444.25-03	02/08/2017	LAB H2O	4934286		08/2017	8.62
02/13/2017	137732	ALL AMERICAN TRAFFIC SUPPLIES,	1455			1,815.68
110-4140-443.27-06	01/31/2017	ROADSAVER PLEXIMELT	CITOAK012517		07/2017	1,815.68
02/13/2017	137733	ALPHA ANALYTICAL LABORATORIES	1469			252.00
622-4151-444.25-03	02/03/2017	PUBLIC WORKS SERVICES	7021008-SFL	170057	08/2017	39.00
622-4151-444.25-03	02/06/2017	PUBLIC WORKS SERVICES	7021144-SFL	170057	08/2017	213.00
02/13/2017	137734	AMERICAN MOBILE SHREDDING	1086			30.00
110-2110-421.25-03	01/20/2017	MISCELLANEOUS SERVICES	M-37322	170031	07/2017	30.00
02/13/2017	137735	ANIMAL DAMAGE MANAGEMENT	9999999			820.00
110-7210-472.27-06	01/31/2017	GOPHER CONTROL	95770		07/2017	385.00
627-4170-446.27-06	01/31/2017	GOPHER CONTROL	95770		07/2017	110.00
622-4151-444.25-03	01/31/2017	GOPHER CONTROL	96125		07/2017	325.00

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02/13/2017	137736	ANTHONY, ELIANA	7777777			600.00
218-0000-204.06-00	02/01/2017	DEPOSIT REFUND	ANTHONY, E		08/2017	600.00
02/13/2017	137737	AT&T	942			384.58
110-2110-421.20-03	02/01/2017	TELEPHONE	8310001719697		07/2017	384.58
02/13/2017	137738	AT&T	1070			4.48
625-4160-445.20-03	02/01/2017	TELEPHONE	248134-87506048		07/2017	4.48
02/13/2017	137739	BAY ALARM COMPANY	1443			608.61
622-4151-444.25-03	01/31/2017	ALARM SERVICE	13665597		07/2017	608.61
02/13/2017	137740	BDP INDUSTRIES	1551			17,925.00
621-4159-444.41-05	02/02/2017	MACHINERY/HARDWARE INDUST	8698	170139	08/2017	17,925.00
02/13/2017	137741	C & S ENGINEERS, INC.	1542			1,392.50
628-4170-446.25-03	02/02/2017	PUBLIC WORKS SERVICES	0163416	170108	08/2017	1,392.50
02/13/2017	137742	CALIFORNIA PROPANE	9999999			516.74
627-4170-446.20-02	01/31/2017	AIRPORT PROPANE	000969		07/2017	516.74
02/13/2017	137743	COMMODITY TRANSPORTERS	9999999			50.00
110-2110-421.27-04	02/08/2017	DUP PAYMENT REFUND	COM TRAN		08/2017	50.00
02/13/2017	137744	CRESCENT SUPPLY CO	59			278.42
110-2110-421.41-05	12/02/2016	BALLISTICS VEST	046594		07/2017	641.45
110-2110-421.41-05	01/11/2017	BALLISTICS VEST RETURN	046812		07/2017	639.96-
110-2110-421.33-02	01/28/2017	CAPS UNIFORMS	053095		07/2017	115.92
110-0000-246.08-00	01/30/2017	EXPLORER UNIFORM	046956		07/2017	161.01
02/13/2017	137745	D & D DISPOSAL INC	66			439.00
110-2160-421.25-03	01/31/2017	MISCELLANEOUS SERVICES	85706	170035	07/2017	219.50
110-2161-421.25-03	01/31/2017	MISCELLANEOUS SERVICES	85706	170035	07/2017	219.50
02/13/2017	137746	DEPARTMENT OF JUSTICE	718			376.00
110-2110-421.25-03	02/03/2017	LIVESCAN	215555		07/2017	376.00
02/13/2017	137747	DEPARTMENT OF TRANSPORATION	334			1,951.21
110-4142-426.25-03	01/31/2017	TS MAINTENANCE	SL170396		07/2017	1,951.21
02/13/2017	137748	DON'S MOBILE GLASS	926			120.00
622-4152-444.24-03	01/31/2017	VEHICLE MAINTENANCE	IMOD202976		07/2017	40.00
622-4152-444.24-03	01/31/2017	VEHICLE MAINTENANCE	IMOD202978		07/2017	40.00
622-4152-444.24-03	01/31/2017	VEHICLE MAINTENANCE	IMOD202984		07/2017	40.00
02/13/2017	137749	EXPRESS SERVICES, INC.	1235			6,683.60
220-3130-433.12-00	01/31/2017	TEMP SERVICES	18434660-9		07/2017	784.89
220-3130-433.12-00	01/31/2017	TEMP SERVICES	18409949-7		07/2017	908.82
110-7210-472.13-00	02/01/2017	PERSONNEL, TEMPORARY	18456650-3	170042	08/2017	4,989.89

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02/13/2017	137750	FAITH POINT APOSTOLIC CHURCH	8888888			220.00
218-0000-204.10-00	02/02/2017	DEPOSIT REFUND	FPAC		08/2017	100.00
217-7270-305.03-09	02/02/2017	DEPOSIT REFUND	FPAC		08/2017	120.00
02/13/2017	137751	FAMILY VETERINARY CARE OF OAKD	213			1,263.03
110-2160-421.25-03	01/31/2017	ANIMAL SERVICES	598955		07/2017	320.20
110-2161-421.25-03	01/31/2017	ANIMAL SERVICES	598955		07/2017	320.20
110-2160-421.25-03	01/31/2017	ANIMAL SERVICES	598974		07/2017	1.57
110-2161-421.25-03	01/31/2017	ANIMAL SERVICES	598974		07/2017	1.56
742-2160-421.25-03	01/31/2017	ANIMAL SERVICES	598883		07/2017	330.00
110-2160-421.25-03	01/31/2017	ANIMAL SERVICES	598883		07/2017	31.89
110-2161-421.25-03	01/31/2017	ANIMAL SERVICES	598883		07/2017	31.90
110-2160-421.25-03	01/22/2017	ANIMAL SERVICES	599135		07/2017	83.38
110-2161-421.25-03	01/22/2017	ANIMAL SERVICES	599135		07/2017	83.37
110-2160-421.25-03	01/23/2017	ANIMAL SERVICES	599175		07/2017	26.98
110-2161-421.25-03	01/23/2017	ANIMAL SERVICES	599175		07/2017	26.98
110-2160-421.25-03	01/23/2017	ANIMAL SERVICES	599214		07/2017	2.50
110-2161-421.25-03	01/23/2017	ANIMAL SERVICES	599214		07/2017	2.50
02/13/2017	137752	FAR WEST LABORATORIES	85			1,600.00
625-4160-445.25-03	01/31/2017	ROUTINE TESTING	84528		07/2017	825.00
627-4170-446.27-06	01/31/2017	ROUTINE TESTING	84528		07/2017	75.00
622-4151-444.25-03	01/31/2017	ROUTINE TESTING	84527		07/2017	700.00
02/13/2017	137753	FIRST CHOICE INDUSTRIAL SUPPLY	1428			796.18
110-0000-140.00-00	01/23/2017	SAFETY	041147		07/2017	388.50
110-0000-140.00-00	01/23/2017	SAFETY	041179		07/2017	407.68
02/13/2017	137754	FUENTES, JORGE	8888888			600.00
218-0000-204.05-00	02/01/2017	DEPOSIT REFUND	FUENTES, J		08/2017	600.00
02/13/2017	137755	G & K - SERVICES	1430			760.53
110-7210-472.25-16	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	46.50
110-4120-442.25-16	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	20.00
625-4160-445.25-16	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	55.77
622-4152-444.25-16	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	54.09
110-4140-443.25-16	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	36.80
220-3130-433.25-16	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	3.73
219-4110-441.27-06	02/03/2017	UNIFORM SERVICES	1057370473		08/2017	2.28
622-4151-444.25-16	01/31/2017	UNIFORM SERVICES	1057364657		07/2017	51.51
622-4151-444.25-16	01/31/2017	UNIFORM SERVICES	1057367593		07/2017	51.51
110-7210-472.25-16	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	46.50
110-4120-442.25-16	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	20.00
625-4160-445.25-16	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	55.77
622-4152-444.25-16	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	54.09
110-4140-443.25-16	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	36.80
220-3130-433.25-16	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	3.73
219-4110-441.27-06	01/31/2017	UNIFORM SERVICES	1057364659		07/2017	2.28
110-7210-472.25-16	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	46.50

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT	
110-4120-442.25-16	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	20.00	
625-4160-445.25-16	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	55.77	
622-4152-444.25-16	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	54.09	
110-4140-443.25-16	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	36.80	
220-3130-433.25-16	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	3.73	
219-4110-441.27-06	01/31/2017	UNIFORM SERVICES	1057367595		07/2017	2.28	
02/13/2017	137756	GARTON TRACTOR	94				71,316.42
343-7219-472.41-05	02/08/2017	LAWN MAINTENANCE EQUIP	WM04390	170137	08/2017	71,316.42	
02/13/2017	137757	GEORGE REED INC.	95				2,735.60
110-4140-443.27-06	01/31/2017	MISC. SUPPLIES	100114355		07/2017	363.42	
110-4140-443.27-06	01/31/2017	MISC. SUPPLIES	100114521		07/2017	2,372.18	
02/13/2017	137758	GROVER LANDSCAPE SERVICES INC.	104				10,720.99
286-6230-476.24-07	01/31/2017	FALLEN TREE REMOVAL	0249798		07/2017	980.00	
110-7210-472.25-03	01/31/2017	HERBICIDE APPLICATION	0249756		07/2017	1,645.00	
286-6230-476.24-07	01/31/2017	STAKE REPLACEMENT	0249739		07/2017	429.33	
286-6230-476.25-15	01/31/2017	GROUNDS MAINTENANCE	0249931	170043	07/2017	6,500.00	
288-6244-476.25-15	01/31/2017	GROUNDS MAINTENANCE	0249932	170045	07/2017	1,166.66	
02/13/2017	137759	HELLER, SCOTT	5555555				50.00
110-2110-421.26-01	02/08/2017	REIMB FOR PURCHASE	HELLER, S		08/2017	50.00	
02/13/2017	137760	HLP, INC.	9999999				3,114.00
110-2160-421.25-03	02/01/2017	CHAMELEION SOFTWARE	3859		08/2017	1,557.00	
110-2161-421.25-03	02/01/2017	CHAMELEION SOFTWARE	3859		08/2017	1,557.00	
02/13/2017	137761	J.B. ANDERSON LAND USE PLANNIN	1437				2,347.50
720-3110-431.25-03	01/31/2017	PLANNING SERVICES	122316H		07/2017	2,347.50	
02/13/2017	137762	JOHN DEERE FINANCIAL	86				4,810.26
110-4140-443.24-03	01/31/2017	VEHICLE MAINTENANCE	322044		07/2017	126.92	
110-7210-472.27-06	01/31/2017	PARKS EQUIPMENT	321996		07/2017	1,570.80	
110-7210-472.27-06	01/31/2017	PARKS EQUIPMENT	321997		07/2017	3,112.54	
02/13/2017	137763	KCI SWEEPING	1476				249.17
622-4151-444.25-03	01/31/2017	STREET SWEEPING	17-0176		07/2017	249.17	
02/13/2017	137764	KNORR SYSTEMS INC.	142				737.00
217-7230-472.25-03	01/27/2017	EQUIPMENT MAINTENANCE	SI187679	170033	07/2017	737.00	
02/13/2017	137765	LAYTON ROOFING	1354				375.00
627-4170-446.27-06	01/31/2017	AIRPORT REPAIR	1547		07/2017	375.00	
02/13/2017	137766	LEDESMA, RAMONA	7777777				600.00
218-0000-204.06-00	02/06/2017	DEPOSIT REFUND	LEDESMA, R		08/2017	600.00	
02/13/2017	137767	MCR ENGINEERING INC.	158				1,145.00
219-4110-441.25-03	01/17/2017	ENGINEERING SERVICES	12244		07/2017	110.00	

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720-3110-431.25-03	01/31/2017	ENGINEERING SERVICES	12220		07/2017	330.00
720-3110-431.25-03	01/31/2017	ENGINEERING SERVICES	12220		07/2017	165.00
720-3110-431.25-03	01/31/2017	ENGINEERING SERVICES	12220		07/2017	165.00
720-3110-431.25-03	01/31/2017	ENGINEERING SERVICES	12220		07/2017	165.00
622-4150-444.25-03	01/31/2017	ENGINEERING SERVICES	12220		07/2017	210.00
02/13/2017	137768	MID	161			27,145.63
622-4152-444.20-01	01/28/2016	ELECTRIC	25000663848		07/2017	918.82
284-6210-476.20-01	01/28/2016	ELECTRIC	26000099235		07/2017	1,299.18
286-6230-476.20-01	01/28/2016	ELECTRIC	26001946149		07/2017	542.48
622-4151-444.20-01	01/28/2016	ELECTRIC	25000938632		07/2017	129.91
284-6210-476.20-01	01/28/2016	ELECTRIC	26000068205		07/2017	2,427.01
622-4151-444.20-01	01/28/2016	ELECTRIC	26000767735		07/2017	175.75
625-4160-445.20-01	01/28/2016	ELECTRIC	26000045613		07/2017	169.81
625-4160-445.20-01	01/28/2016	ELECTRIC	26001771194		07/2017	46.20
284-6210-476.20-01	01/28/2016	ELECTRIC	26000331769		07/2017	26.86
622-4151-444.20-01	02/07/2017	ELECTRIC	26001547758		07/2017	21,409.61
02/13/2017	137769	NATIONAL METER & AUTAOMATION	686			7,456.43
110-0000-140.00-00	01/25/2017	METER	S1079024.002		07/2017	7,456.43
02/13/2017	137770	O'REILLY AUTOMOTIVE STORES, IN	1533			375.35
622-4151-444.27-06	01/31/2017	MISC. SUPPLIES 2200863	2721-208968		07/2017	312.83
622-4151-444.24-03	01/31/2017	MISC. SUPPLIES 2200863	2721-207054		07/2017	4.60
622-4151-444.24-03	01/31/2017	MISC. SUPPLIES 2200863	2721-207197		07/2017	34.88-
622-4151-444.24-03	01/31/2017	MISC. SUPPLIES 2200863	2721-207196		07/2017	21.90
622-4151-444.24-03	01/31/2017	MISC. SUPPLIES 2200863	2721-207409		07/2017	70.90
02/13/2017	137771	O'REILLY AUTOMOTIVE STORES, IN	62			695.59
110-7210-472.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-210933		07/2017	144.73
622-4152-444.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-210477		07/2017	91.35
622-4152-444.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-209405		07/2017	140.21
110-2110-421.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-209310		07/2017	34.96
110-2110-421.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-209096		07/2017	257.29
110-4140-443.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-210705		07/2017	224.66-
110-4140-443.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-210389		07/2017	224.66
110-4140-443.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-209027		07/2017	10.29
110-4140-443.24-03	01/31/2017	MISC. SUPPLIES 1067606	2721-209026		07/2017	16.76
02/13/2017	137772	OAKDALE AUTO PARTS	193			83.54
622-4152-444.24-03	01/31/2017	VEHICLE MAINTENANCE	676885		07/2017	40.40
622-4151-444.26-01	01/31/2017	MISC. PART	677473		07/2017	43.14
02/13/2017	137773	OAKDALE AUTOMOTIVE REPAIR & TI	210			539.93
220-3110-431.24-03	01/31/2017	FLAT REPAIR	2015469		07/2017	18.00
110-0000-140.00-00	11/29/2016	AUTOMOTIVE	2014891		06/2017	521.93
02/13/2017	137774	OAKDALE FEED & SEED	200			53.67
110-2160-421.27-06	02/06/2017	ANIMAL SUPPLIES	333385		08/2017	14.00
110-2161-421.27-06	02/06/2017	ANIMAL SUPPLIES	333385		08/2017	13.99

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ACCOUNT #	TRN DATE	DESCRIPTION / INVOICE / PO # / PER/YEAR	TRN AMOUNT
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110-2161-421.27-06	02/06/2017	ANIMAL SUPPLIES / 33395 / 08/2017	12.84
02/13/2017	137775	OAKDALE LEADER 206	140.00
220-3110-431.22-00	01/25/2017	LEGAL AD / 171792 / 07/2017	140.00
02/13/2017	137776	OAKDALE SWIM TEAM 8888888	400.00
218-0000-204.05-00	02/06/2017	DEPOSIT REFUND / OAKDALE SWIM TE / 08/2017	400.00
02/13/2017	137777	ON STAR PEST CONTROL 217	87.00
217-7260-472.25-03	02/02/2017	BUILDING MAINTENANCE / 109798 / 170015 / 08/2017	87.00
02/13/2017	137778	PG&E 226	22,438.99
217-7240-472.20-01	02/01/2017	ELECTRIC / 21072898444 / 07/2017	16.67
110-7210-472.20-01	01/30/2017	ELECTRIC / 60758610988 / 07/2017	910.79
631-4180-447.20-01	01/31/2017	ELECTRIC / 41595816467 / 07/2017	1,063.73
110-4142-426.20-01	01/29/2017	ELECTRIC / 48213775637 / 07/2017	537.94
285-6220-476.20-01	01/30/2017	ELECTRIC / 12835667473 / 07/2017	473.90
217-7240-472.20-01	01/31/2017	ELECTRIC / 21489565081 / 07/2017	1,084.23
622-4151-444.20-01	01/25/2017	ELECTRIC / 529288 / 07/2017	235.11
622-4151-444.20-01	01/25/2017	ELECTRIC / 529290 / 07/2017	1,020.99
110-2160-421.20-01	02/03/2017	ELECTRIC / 96788309357 / 07/2017	1,136.32
625-4160-445.20-01	02/02/2017	ELECTRIC / 60775846904 / 07/2017	15,959.31
02/13/2017	137779	PORT OF STOCKTON 9999999	100.00
219-4110-441.16-05	01/31/2017	ANNUAL DUES / 2016-007 / 07/2017	100.00
02/13/2017	137780	PRESTON PIPELINES 1521	17,401.62
621-4159-444.25-03	01/30/2017	MISC PROFESSIONAL SERVICE / 9 / 160194 / 07/2017	17,401.62
02/13/2017	137781	PRIME SHINE 232	164.00
110-2110-421.24-03	02/01/2017	CAR WASHES / SI-01025 / 07/2017	129.00
625-4160-445.24-03	02/01/2017	CAR WASHES / SI-01025 / 07/2017	7.00
622-4151-444.24-03	02/01/2017	CAR WASHES / SI-01025 / 07/2017	3.50
110-2160-421.25-03	02/01/2017	CAR WASHES / SI-01025 / 07/2017	7.00
110-2161-421.25-03	02/01/2017	CAR WASHES / SI-01025 / 07/2017	14.00
110-7213-472.24-03	02/01/2017	CAR WASHES / SI-01025 / 07/2017	3.50
02/13/2017	137782	JOCELYN E. ROLAND PH.D. 292	450.00
110-2110-421.25-06	02/03/2017	PRE EMPLOYMENT / 13478 / 08/2017	450.00
02/13/2017	137783	ROLFE CONSTRUCTION 1233	249,393.53
215-4149-443.42-04	01/31/2017	MISC PROFESSIONAL SERVICE / 1619-04 / 170098 / 07/2017	185,160.68
621-4159-444.42-09	01/31/2017	MISC PROFESSIONAL SERVICE / 1619-04 / 170098 / 07/2017	33,418.04
624-4169-445.42-10	01/31/2017	MISC PROFESSIONAL SERVICE / 1619-04 / 170098 / 07/2017	28,962.31
215-4149-443.42-04	01/06/2017	MISC PROFESSIONAL SERVICE / 1619-04FNL / 170098 / 07/2017	1,385.67
621-4159-444.42-09	01/06/2017	MISC PROFESSIONAL SERVICE / 1619-04FNL / 170098 / 07/2017	250.09
624-4169-445.42-10	01/06/2017	MISC PROFESSIONAL SERVICE / 1619-04FNL / 170098 / 07/2017	216.74
02/13/2017	137784	S.J.V.A.P.C.D. 600	865.00
622-4152-444.25-03	01/31/2017	ANNUAL PERMITS N4160 / N120738 / 07/2017	525.00

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622-4152-444.25-03		01/31/2017	ANNUAL PERMITS N7896	N120841		07/2017	252.00
02/13/2017	137785	SAFE-T-LITE OF MODESTO	255				171.16
110-4140-443.27-06		01/31/2017	SIGNS	332560		07/2017	222.17
110-4140-443.27-06		01/31/2017	SIGNS	332564		07/2017	71.20
110-4140-443.27-06		01/19/2017	RETURN CREDIT	332559		07/2017	122.21-
02/13/2017	137786	SIERRA CHEMICAL	449				517.38
625-4160-445.27-06		01/31/2017	CHLORINE	SLS10042102		07/2017	244.79
625-4160-445.27-06		01/31/2017	CHLORINE	SLC10013655		07/2017	294.00-
625-4160-445.27-06		01/31/2017	CHLORINE	SLS10042787		07/2017	662.59
625-4160-445.27-06		01/31/2017	CHLORINE	SLC10013932		07/2017	96.00-
02/13/2017	137787	SITEONE LANDSCAPE SUPPY	1530				701.35
625-4160-445.27-06		01/31/2017	BACKFLOW CAGE	78963937		07/2017	701.35
02/13/2017	137788	SOTH, SAM	5555555				300.00
622-4151-444.16-05		01/31/2017	REIMB FOR CERTIFICATION	SOTH, S		07/2017	300.00
02/13/2017	137789	SOUTHERN COUNTIES FUELS	1182				8,454.92
110-0000-217.00-00		01/31/2017	FUEL	0800182-IN		07/2017	129.93
110-0000-218.00-00		01/31/2017	FUEL	0800182-IN		07/2017	35.50
110-0000-218.00-00		01/31/2017	FUEL	0800182-IN		07/2017	47.00-
110-0000-140.00-00		01/10/2017	AUTOMOTIVE	0785064-IN		07/2017	1,596.97
110-0000-140.00-00		01/17/2017	AUTOMOTIVE	0790316-IN		07/2017	1,843.56
110-0000-140.00-00		01/20/2017	AUTOMOTIVE	0793069-IN		07/2017	958.35
110-0000-140.00-00		01/24/2017	AUTOMOTIVE	0794587-IN		07/2017	831.57
110-0000-140.00-00		01/31/2017	AUTOMOTIVE	0777873-IN		07/2017	739.59
110-0000-140.00-00		01/31/2017	AUTOMOTIVE	0800182-IN		07/2017	1,860.32
110-0000-140.00-00		01/10/2017	AUTOMOTIVE	0785064-IN		07/2017	506.13
02/13/2017	137790	STANISLAUS COUNTY ASSOCIATION	9999999				25.00
110-2110-421.16-05		01/31/2017	MEMBERSHIP DUES	104		07/2017	25.00
02/13/2017	137792	STAPLES BUSINESS ADVANTAGE	1163				1,314.76
110-1310-413.27-06		01/24/2017	OFFICE SUPPLIES	3327992169		07/2017	69.51
622-4153-444.27-06		01/24/2017	OFFICE SUPPLIES	3327992169		07/2017	69.51
625-4161-445.27-06		01/24/2017	OFFICE SUPPLIES	3327992169		07/2017	69.50
110-1310-413.27-06		01/24/2017	OFFICE SUPPLIES	3327992174		07/2017	21.76
622-4153-444.27-06		01/24/2017	OFFICE SUPPLIES	3327992174		07/2017	21.76
625-4161-445.27-06		01/24/2017	OFFICE SUPPLIES	3327992174		07/2017	21.77
625-4160-445.27-06		01/21/2017	OFFICE SUPPLIES	3327793855		07/2017	38.79
110-2110-421.27-01		01/12/2017	OFFICE SUPPLIES, GENERAL	3326870601	170034	07/2017	61.51
110-2110-421.27-01		01/18/2017	OFFICE SUPPLIES, GENERAL	3327451105	170034	07/2017	322.92
110-2110-421.27-01		01/19/2017	OFFICE SUPPLIES, GENERAL	3327512550	170034	07/2017	28.04
110-2110-421.27-01		01/19/2017	OFFICE SUPPLIES, GENERAL	3327512552	170034	07/2017	9.70
110-2110-421.27-01		01/19/2017	OFFICE SUPPLIES, GENERAL	3327512556	170034	07/2017	71.15
110-2110-421.27-01		01/20/2017	OFFICE SUPPLIES, GENERAL	3327615511	170034	07/2017	6.46
110-2110-421.27-01		01/25/2017	OFFICE SUPPLIES, GENERAL	3328119878	170034	07/2017	60.69

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110-2110-421.27-01	01/27/2017	OFFICE SUPPLIES, GENERAL	3328272209	170034	07/2017	34.50
110-2110-421.27-01	01/26/2017	CREDIT	3328194475		07/2017	18.32-
625-4160-445.27-01	02/02/2017	OFFICE SUPPLIES	3329413835		08/2017	40.23
622-4152-444.27-01	02/02/2017	OFFICE SUPPLIES	3329413835		08/2017	40.22
625-4160-445.27-01	02/02/2017	OFFICE SUPPLIES	3329413834		08/2017	37.53
622-4152-444.27-01	02/02/2017	OFFICE SUPPLIES	3329413834		08/2017	37.53
110-7210-472.27-06	02/02/2017	OFFICE SUPPLIES	3329413834		08/2017	37.52
110-1110-411.27-01	02/01/2017	OFFICE SUPPLIES	3329334430		08/2017	35.33
110-1120-411.27-01	02/01/2017	OFFICE SUPPLIES	3329334430		08/2017	163.58
02/13/2017	137793	STEVES CHEVROLET-BUICK 278				3.82
622-4152-444.24-03	01/31/2017	VEHICLE MAINTENANCE	125783		07/2017	3.82
02/13/2017	137794	SUNGARD PUBLIC SECTOR, INC. 332				7,958.67
110-1310-413.25-12	02/01/2017	FINANCIAL SERVICE	133231	170006	08/2017	1,591.75
622-4153-444.25-12	02/01/2017	FINANCIAL SERVICE	133231	170006	08/2017	3,183.46
625-4161-445.25-12	02/01/2017	FINANCIAL SERVICE	133231	170006	08/2017	3,183.46
02/13/2017	137795	SWIFT LAWN & GARDEN 1328				32,788.03
284-6210-476.24-07	01/31/2017	TREE/LANDSCAPE INSTALLATI	5333		07/2017	656.00
284-6210-476.25-15	01/27/2017	GROUNDS MAINTENANCE	5397	170047	07/2017	22,228.66
284-6210-476.25-15	01/31/2017	GROUNDS MAINTENANCE	5401	170047	07/2017	2,860.83
285-6220-476.25-15	01/27/2017	GROUNDS MAINTENANCE	5398	170049	07/2017	6,206.90
288-6243-476.25-15	01/27/2017	GROUNDS MAINTENANCE	5400	170051	07/2017	497.69
288-6243-476.25-15	01/31/2017	GROUNDS MAINTENANCE	5403	170051	07/2017	64.05
288-6242-476.25-15	01/27/2017	GROUNDS MAINTENANCE	5399	170053	07/2017	242.67
288-6242-476.25-15	01/31/2017	GROUNDS MAINTENANCE	5402	170053	07/2017	31.23
02/13/2017	137796	SWRCB ACCOUNTING OFFICE 803				718.00
627-4170-446.25-03	01/31/2017	ANNUAL PERMIT FEES	SW-0127684		07/2017	718.00
02/13/2017	137797	TOP DOG POLICE K-9 TRAINING 1446				900.00
743-2110-421.25-03	01/31/2017	POLICE DEPARTMENT	17-01	170038	07/2017	450.00
743-2110-421.25-03	12/29/2016	POLICE DEPARTMENT	16-12	170038	06/2017	450.00
02/13/2017	137798	TP EXPRESS 281				295.00
627-4170-446.25-03	01/15/2017	CONTRACT SERVICES	17740		08/2017	295.00
02/13/2017	137799	TUCKFIELD & ASSOCIATES 1397				5,918.39
625-4160-445.25-03	01/31/2017	RATE STUDY	0448		07/2017	5,918.39
02/13/2017	137800	UNIVERSITY OF CALIFORNIA 8888888				500.00
218-0000-204.05-00	02/06/2017	DEPOSIT REFUND	UOCCE		08/2017	400.00
217-7260-305.03-05	02/06/2017	DEPOSIT REFUND	UOCCE		08/2017	100.00
02/13/2017	137801	VERIZON 308				642.40
110-2110-421.20-04	01/26/2017	TELEPHONE	372078107-00002		07/2017	570.15
110-2110-421.20-04	01/26/2017	TELEPHONE	870628391-00001		07/2017	72.25
02/13/2017	137802	VICTORIOUS PRODUCTIONS 1257				400.00
270-1910-419.25-03	01/30/2017	TELEVISION EQUIPMENT/ACCE	013017	170007	07/2017	400.00

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ACCOUNT #	TRN DATE	DESCRIPTION	INVOICE	PO #	PER/YEAR	TRN AMOUNT	
02/13/2017	137803	ZOOM IMAGING SOLUTIONS INC.	679				411.12
220-3110-431.23-00	01/31/2017	COPIER LEASE	1740817		07/2017	56.79	
622-4152-444.23-00	01/31/2017	COPIER LEASE	1740817		07/2017	56.80	
625-4160-445.23-00	01/31/2017	COPIER LEASE	1740817		07/2017	56.80	
219-4110-441.23-00	01/31/2017	COPIER LEASE	1740817		07/2017	56.79	
110-2110-421.23-00	02/01/2017	OFFICE MACHINES AND EQUIP	1742588	170039	08/2017	183.94	

DATE RANGE TOTAL * 984,565.48 *

AGENDA ITEM 9.3:

Waive Readings of Ordinances/Resolutions Except by Title.

AGENDA ITEM 9.4:

IN THE CITY COUNCIL OF THE

CITY OF OAKDALE
STATE OF CALIFORNIA
ORDINANCE 1246

AN ORDINANCE AMENDING CHAPTER 36 ZONING CODE, SECTION 36-25 OFF-STREET PARKING AND LOADING REQUIREMENTS OF THE CITY OF OAKDALE MUNICIPAL CODE RELATED TO OFF-STREET SHARED PARKING

WHEREAS, different occupancies and businesses often have parking demands that differ with the time of day or week which allows sharing of parking spaces between these occupancies, reducing site area dedicated to vehicle parking; and,

WHEREAS, if parking can be reduced, there are more opportunities for creative site planning and business development; and,

WHEREAS, Government Code Section 65353 requires the Planning Commission to hold at least one noticed, public hearing on any proposed Municipal Code Text Amendment; and,

WHEREAS, the Government Code further requires that the City Council receive input from the Planning Commission on any proposed Municipal Code Text Amendment; and,

WHEREAS, On November 2, 2016, the City of Oakdale Planning Commission adopted a resolution recommending the City Council consider an Ordinance amending the Municipal Code, Chapter 36 (Zoning Code) related to off-street shared parking; and,

WHEREAS, notice of the public hearing on the proposed Resolution was published in the Oakdale Leader, a newspaper of general circulation, on January 25, 2017; and,

THE CITY COUNCIL OF THE CITY OF OAKDALE, CALIFORNIA DOES ORDAIN AS FOLLOWS:

The below in italics is amending the City of Oakdale Municipal Code, Chapter 36 Zoning Code, by adding subsection 36-25.11 Off-Street Parking – Shared Parking Between Occupancies and Uses:

<u>Oakdale Municipal Code: Chapter 36 Zoning Code</u>

36-25.11 Off-Street Parking—Shared Parking Between Occupancies / Uses

The provisions of this section as to the criteria in approving off-street shared parking facilities for nonresidential buildings or uses in conjunction with a discretionary action (conditional use permit, design review) that a requires Planning Commission or City Council approval.

IN THE CITY COUNCIL OF THE
CITY OF OAKDALE
STATE OF CALIFORNIA
ORDINANCE 1246

A. Definition of Shared Parking.

Shared parking may be applied when land uses have different parking demand patterns and can use the same parking spaces/areas throughout the day. Shared parking is most effective when these land uses have significantly different peak parking characteristics that vary by time of day, day of week, and/or season of the year. In these situations, shared parking strategies will result in fewer total parking spaces needed when compared to the total number of spaces needed for each land use or business separately. Land uses often used in specific shared parking arrangements include: office, restaurants, retail, colleges, churches, cinemas, and special event situations. Shared parking is often inherent in mixed-use developments, which includes one or more businesses that are complementary, ancillary, or support other activities. General parking lots and/or on-street parking that is available for patrons of nearby businesses/commercial districts is another form of shared parking.

B. Application of Shared Parking.

1. Applicants for new developments or significant redevelopment of site(s) shall examine the feasibility of using shared parking arrangements. (significant redevelopment could be defined as increasing building size or land uses so that the site's trip generation and/or parking demand would increase by a certain percentage similar to (2) below)

2. Shared parking arrangements shall be considered when the number of parking spaces requested by the developer/applicant is more than 10 percent higher or more than 10 spaces higher than the minimum number of parking spaces required by Code for a site, whichever is more.

C. Agreement between sharing property owners. If a privately-owned parking facility is to serve two or more separate properties, a legal agreement between property owners guaranteeing access, use and management of designated spaces will be considered in an application as a requirement of that application. Such an agreement shall run with the parcels involved and be recorded with the County Assessor's office following approval of the application. Proof of recordation shall be supplied to the City to validate completion of the approved application. Until proof is provided, the application approval shall not be complete.

D. Shared parking plan. In some cases, as determined by the Director or his/her designee, the City shall require a shared parking plan and such plan shall include the following:

1. *Site plan of parking spaces intended for shared parking and their proximity to land uses that they will serve.*
2. *A signage plan that directs drivers to the most convenient parking areas for each use or group of uses (if such distinctions can be made).*
3. *A pedestrian circulation plan that shows connections and walkways between parking areas and land uses. These paths should be as direct and short as possible.*
4. *A safety and security plan that addresses lighting and maintenance of the parking areas.*

IN THE CITY COUNCIL OF THE
CITY OF OAKDALE
STATE OF CALIFORNIA
ORDINANCE 1246

1. At a public hearing held on February 6, 2017, the City Council has considered public testimony, written reports, determined that the proposed ordinance amendments will not have a significant effect on the environment, and adopted findings of fact which find compliance with the Oakdale 2015 General Plan.
2. This ordinance shall take effect and be in full force thirty (30) days from and after its passage and before the expiration of fifteen (15) days after its passage, it shall be published once in the Oakdale Leader, a newspaper of general circulation, published in the City of Oakdale, County of Stanislaus, State of California.

The foregoing ordinance was introduced during regular Council session held the 6th day of February 2017, given a second reading on the 21st day of February 2017, and upon motion by Council Member _____ moved, seconded by Council Member _____, for the adoption of said ordinance by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

APPROVED AS TO FORM:

_____
Tom Hallinan
City Attorney

AGENDA ITEM 9.5:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Dan Hilgen, Police Services Coordinator

Subject: Request to Declare Certain Equipment Surplus and Authorize City Staff to Send Surplus Equipment to Public Auction, Sale or Other Method.

I. BACKGROUND

The Oakdale Police Department has a 2004 high mileage police vehicle and a 2002 Chevrolet Impala. The usage of these vehicles has not been financially beneficial to the City of Oakdale due to their age, repair, and maintenance costs. Staff would like to surplus these vehicles and, have the proceeds applied back to the vehicle maintenance and equipment budget, 110-2110-421-24.03.

II. DISCUSSION

The Department owns a 2004 Ford Crown Victoria that is no longer being utilized due to its high mileage (over 179,000) and being mechanically unreliable and a 2002 Chevrolet Impala in need of costly repairs that do not benefit the City of Oakdale. These repairs cost more than the vehicle is worth according to Kelly Blue Book.

The City's equipment coordinator has recommended these vehicles be surplused due to the age of the vehicles and cost of repairs.

III. FISCAL IMPACT

There is a positive financial impact as the sale of the vehicles will generate funds that will offset the cost of replacement equipment for existing patrol vehicles.

IV. RECOMMENDATION

That the City Council adopt the attached Resolution declaring equipment listed in Attachment A as surplus and authorize the Police and Public Works Departments to dispose of surplus equipment by auction, sale, or other method.

V. ATTACHMENTS

Attachment A: City of Oakdale Surplus List
Attachment B: Draft City Council Resolution 2017-__

SUBJECT: Request for Authorization to Sell Surplus Equipment by Auction, Sale, or Other Method
MEETING DATE: February 21, 2017
REPORT DATE: January 18, 2017

ATTACHMENT A: CITY OF OAKDALE SURPLUS LIST

Dept.	Fixed Asset #	Qty.	Description of Item	Location of Item(s)
2110		1	2004 Ford Crown Victoria 2FAFP71W44X107454	Police Department
2110		1	2002 Chevrolet Impala 2G1FW52E829336396	Police Department

ATTACHMENT B:

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2017-__

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL DECLARING CERTAIN EQUIPMENT SURPLUS AND AUTHORIZING PUBLIC WORKS STAFF TO DISPOSE OF SURPLUS EQUIPMENT BY AUCTION, SALE, OR OTHER METHOD.

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, the Police Department owns older vehicles, a 2004 Ford Crown Victoria, a 2002 Chevrolet Impala that has high mileage and would be costly to maintain; and,

WHEREAS, the aforementioned vehicles are no longer utilized on a regular basis; and,

WHEREAS, the aforementioned surplus vehicles are occupying limited space at the Police Department/or other department storage areas; and,

WHEREAS, staff recommends that the City Council adopt the Resolution authorizing the Police and Public Works Departments to dispose of the vehicles by auction, sale, or other method.

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby declares the aforementioned equipment surplus and authorizes the Police and Public Works Departments to dispose of surplus equipment by auction, sale, or other method.

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF FEBRUARY, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

AGENDA ITEM 9.6:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Jeff Gravel, Interim Public Services Director

Subject: Consideration of a Resolution to award Applegate and Teeples Drilling Co. to Install a Storm Water Dry Well in the Public Alley West of Bryan Avenue Immediately South of Randy Plaza for $14,500 funded from (CP1615) Sewer Capital Replacement Fund 621

I. BACKGROUND

This storm drainage issue is in the public alley west of Bryan Avenue on the south side of Randy Plaza. The alley is severely rutted and pot holed and over the years has lost the ability to drain storm water off the alley. In the past, storm water found its way to the lot currently occupied by Dollar General. Now some of the storm water seems to flow on to occupied private property to the south.

II. DISCUSSION

The reference alley segment is in very bad condition. There is an immediate storm water drainage issue. Staff would like to have a storm water dry well installed to help alleviate storm water runoff. In conjunction with the dry well installation, Public Works staff will clean up the existing grade in the area where storm water needs to run and find the new dry well.

There will be a later phase of work referred to as the Block 3 Storm Drain project which is included in the Capital Improvement Program (CIP) which will further enhance storm water management in this area and the area around Randy Plaza.

Applegate and Teeples Drilling specializes in drywell installation and rehabilitation. They have rehabilitated several dry wells in the City with good success.

III. FISCAL IMPACT

This is not a budgeted item but there is an immediate need to address this issue. There are funds available in CP 1615 Dry Well Rehab, Fund 621 Sewer Capital Replacement.

IV. RECOMMENDATION

The City Council moves to adopt the Resolution to award Applegate and Teeples Drilling Company to install a storm water dry well in a public alley located west of Bryan Avenue, south of Randy Plaza for $14,500 funded from (CP 1615) Dry Well Rehab, Fund 621 Sewer Capital Replacement.

V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2016-__
Attachment B: Applegate and Teeples Drilling Co. Quote

ATTACHMENT A

CITY OF OAKDALE
STATE OF CALIFONIA
CITY COUNCIL RESOLUTION 2017-___

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL TO AWARD A CONTRACT TO APPLEGATE AND TEEPLES DRILLING COMPANY TO INSTALL A STORM WATER DRY WELL IN THE PUBLIC ALLEY WEST OF BRYAN AVENUE IMMEDIATELY SOUTH OF RANDY PLAZA FOR $14,500 FUNDED FROM FUND 621 SEWER CAPITAL REPLACEMENT (CP 1615 DRY WELL REHAB)

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, this segment of the public alley is in poor condition and can no longer drain storm water in an appropriate manner; and,

WHEREAS, the existing storm water has nowhere to flow other than private property to the south; and,

WHEREAS, the City can take interim steps to alleviate some of the flooding in the area by install a storm water dry well; and,

WHEREAS, Applegate and Teeples Drilling Company has rehabilitated many City storm water dry wells and has provided a quote to install a new dry well at this location; and,

WHEREAS, Staff recommends awarding Applegate and Teeples Drilling Company in the amount of $14,500 to install a storm water dry well at the referenced location.

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** awards a contract to Applegate and Teeples Drilling Company to install a storm water dry well in the public alley west Bryan Avenue, south of Randy Plaza in the amount of $14,500 funded from Fund 621 Sewer Capital Replacement (CP 1615 Dry Well Rehab).

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF February, 2017, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

ATTACHMENT B

APPLEGATE TEEPLES DRILLING CO., INC.
dba, A. TEEPLES PLUMBING, SEWER & DRAIN CLEANING

PO Box 1717
Empire, CA 95319
(209) 581-0480
(209) 581-0484 Fax
License #875920
Email: ATeeplesDrilling@sbcglobal.net

February 2, 2017

Matt Sweet
City of Oakdale
Phone: 209-840-4491
msweet@ci.oakdale.ca.us

RE: One (1) Oakdale Spec and Catch Basin

LOC: Alley behind 921 W. Fst
Oakdale, CA

ESTIMATE:

ESTIMATE FOR INSTALLATION OF NEW DRAINWELL

Applegate Teeples Drilling Co., Inc. will provide the labor, equipment & materials for the installation of a new drain well connected with a new catch basin as per the following specifications: the work area will be marked with white paint and Underground Service Alert will be notified for locations of known buried utility lines. Next, we will cut, demolish, and remove small sections of asphalt pavement to facilitate drilling and trenching.

Drilling will then begin for one Oakdale Spec drainwell to City of Oakdale standards, to include the following: One (1) 36" diameter drilled hole; one (1) 30" x 6' 16-gauge GMP galvanized can; one (1) 12" x 30' capped with a 12-inch drive shoe surrounded with pea gravel, and one (1) 8" galvanized screen for the top. The new drain-well can-pipe will be secured with concrete slurry. Trenching and installation of a 8-inch diameter, heavy duty PVC crossover pipe to connect the new drain well with the new 30 in 6 foot catch basin. (Maximum 5lineal feet) The crossover pipe will be secured at the connection points with concrete collars. The crossover trench will be backfilled with native soil and thoroughly compacted.

The new drain well is to be capped with a heavy duty, 24-inch diameter cast iron manhole frame and cover stamped "Storm Drain". The casting will be set to grade and secured within a subsurface concrete base of 5' by 8' square and 6 inches in total thickness. The surface around the new storm drain cover as well as the crossover trench will be patched with a minimum of 3" of new hot asphalt if needed. The annular pipe openings will be sealed with a cement grout mix. The soil and demolished pavement generated by this installation will be removed from the jobsite. This will also include the finish work on the catch basin and drainwell.

COST:

Estimated cost = $14,500.00

NOTE:
Although great care will be taken during the above mentioned process, **Applegate Teeples Drilling Co., Inc.** is not responsible for any damages to existing landscaping, sprinklers, asphalt, concrete, etc. Any underground lines that are damaged during the project will be repaired by others or our crew for an additional charge. Obstacles or conditions that are discovered that require a change in the original scope of work will result in additional charges.

TERMS:
Payment is to be made upon completion of the project (Net 30 days). Any balance remaining unpaid thirty (30) days after the invoice date will be subject to a finance charge of 1.5% per month.

This proposal may expire if not accepted and completed within thirty days. Should you decide to go ahead with this proposal as described, please sign where indicated and fax back to our office at (209) 581-0484.

Thank you for allowing me to submit this proposal. If you have any questions, please do not hesitate to contact me at (209) 581-0480.

Respectfully submitted,

Jeremiah Sharp

Jeremiah Sharp
Project Manager

JS/nb

ACCEPTANCE OF PROPOSAL:

The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature	Date of Acceptance
Print Name	Title

AGENDA ITEM 9.7:

City of Oakdale
City Council Staff Report

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Kathy Teixeira, City Clerk

Subject: Claim for Damage – Victor Mello

I. BACKGROUND

A claim for monetary reimbursement for property damage was received on February 20, 2017. The claim as submitted indicated this incident occurred on or about the time period of January 18, 2017, no time was attached to the claim. The location of the incident was indicated as 254 Fairwood Drive.

II. DISCUSSION

The claim was submitted to the City's claims adjuster, Acclamation Insurance Services (AIMS), for review and recommendation. The City's claims adjuster has recommended City Council rejection of the claim.

III. FISCAL IMPACT

No fiscal impact to date.

IV. RECOMMENDATION

Staff concurs with AIMS' recommendation and recommends rejection of the claim by City Council Minute Order.

V. ATTACHMENTS

None.

AGENDA ITEM 9.8:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Bryan Whitemyer, City Manager

Subject: Consider Adopting a Resolution that Authorizing the City Manager to Appoint Individuals who are serving in the Police Officer I to the Police Officer II position once they have met the minimum requirements of the Police Officer II Position

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I. BACKGROUND

The City of Oakdale Police Department currently includes positions titled Police Officer I and Police Officer II. City staff desires to develop a formal procedure and budget allocation so that all Police Officer I positions are eligible to move into the Police Officer II position once he/she has gone through an evaluation process and it is determined that he/she has met all the minimum qualifications for the Police Officer II position.

When a police officer is hired the City invests a lot of time, money and resources into that officer to get them trained and ready for patrol. It is in the City's best interest to retain its officers for as long as possible. One way to encourage officers to stay with the City is to provide the opportunity for advancement. By allowing all Police Officer I positions to become Police Officer II a path is created for the employee to learn and grow and the City ultimately receives a more experienced and better trained officer patrolling our streets.

Additionally, Police Officer II positions can serve as an acting sergeant when the sergeant assigned to that shift is on vacation or out sick. This is important because each shift could need at least one Police Officer II position on each shift as they can serve as the acting sergeant on a short term basis. Currently, when there is no Police Officer II position on-duty and the sergeant takes time off the City has to call another officer in and this increases our overtime costs.

<u>Police Officer II – Education and/or Experience:</u>

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

- Three years of public safety experience equivalent to a Police Officer with at least two years with the City of Oakdale.

- Completion of forty-five (45) semester units from an accredited college or university. Sixty (60) semester units from an accredited college in the field of Police Science or general education is highly desirable.
- Every five (5) years of honorable military service will be counted as 15 college units.

II. FISCAL IMPACT

The top step monthly salary for a Police Officer I is $5,107.60 and the top step for a Police Officer II is $5,443.89. The cost to move a Police Officer I to a Police Officer II position is approximately $336 per month or $4,035 a year. Currently, there are two Police Officer I positions that meet the necessary requirements to become a Police Officer II. It is anticipated that some of the costs associated with this change will be absorbed by overtime savings when a Police Officer II serves as the acting sergeant.

III. RECOMMENDATION

Staff Recommends the City Council adopt a resolution authorizing the City Manager to appoint individuals serving in the capacity of a Police Officer I to a Police Officer II once that officer has met the minimum requirements for the Police Officer II position.

IV. ATTACHMENTS

Attachment A: Draft City Council Resolution 2017-__
Attachment B: Police Officer I – Job Description
Attachment C: Police Office II – Job Description

ATTACHMENT A

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2017-__

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AUTHORIZING THE CITY MANAGER TO APPOINT INDIVIDUALS SERVING AS A POLICE OFFICER I TO THE POLICE OFFICER II POSITION ONCE THEY HAVE MET THE MINIMUM REQUIREMENTS OF THE POLICE OFFICER II POSITION

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, the Police Department currently includes positions titled Police Officer I and Police Officer II, and,

WHEREAS, City staff desires to develop a formal procedure and budget allocation so that all Police Officer I positions are eligible to move into the Police Officer II position once he/she has gone through an evaluation process and it is determined that he/she has met all the minimum qualifications for the Police Officer II position, and,

WHEREAS, the City invests a lot of time, money and resources when an officer is hired in order to to get them trained and ready for patrol and it is in the City's best interest to retain its officers for as long as possible, and,

WHEREAS, allowing all Police Officer I positions to become Police Officer II creates a path for the employee to learn and grow and the City ultimately receives a more experienced and better trained officer patrolling our streets, and,

WHEREAS, the Police Officer II position can serve as an acting sergeant when the sergeant assigned to that shift is on vacation or out sick, and,

WHEREAS, when there is no Police Officer II position on-duty and the sergeant takes time off the City has to call another officer in and this increases our overtime costs.

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby authorizes the City Manager to appoint individuals serving as a Police Officer I position to the Police Officer II position once they have met the minimum requirements of the Police Officer II position.

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF February 2017, by the following votes:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

ATTACHMENT B

Job Description

Title:	**Police Officer I**			**Created:**	October 2001
Salary Level:	239			**FLSA Status:**	Non-exempt
Supervisor:	Sergeant	**Supervises:**	None		
Job Family:	Police Officer	**Bargaining Unit:**	Police – OE3		

JOB SUMMARY:

To perform a variety of duties in the enforcement of law and order; and to carry out special assignments in the protection of life and property.

SUPERVISION RECEIVED/EXERCISED:
Receives general supervision from a Police Sergeant, and technical and functional supervision from a Police Corporal.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Patrol city in radio-equipped car or by other means; answer calls for the protection of life and property, and the enforcement of city, county, state and federal laws; conduct both preliminary and follow-up investigations of disturbances, prowlers, burglaries, thefts, robberies, death and other incidents.
- Make arrests as necessary; interview victims, complainants and witnesses; interrogate suspects; gather and preserve evidence, testify and present evidence in court.
- Investigate crimes against property, persons, narcotics and vice-related crimes, traffic accidents and other incidents.
- Gather evidence using a variety of methods and techniques, including taking photographs, lifting fingerprints, tracing movements and talking with informants.
- Present information upon completion of investigations to the District Attorney's Office for filing charges; appear in court, as directed.
- Serve warrants and subpoenas; file complaints; perform other work related to the processing of misdemeanor and felony complaints.
- Prepare reports on arrest, traffic violation, impounded property and other case reports.
- Check buildings for physical security; report street lamps or traffic signals that are not working; report or remove traffic hazards.
- Detain drivers who are operating vehicles in violation of laws; warn drivers against unlawful practices; issue citations and make arrests as necessary.
- Contact and cooperate with other law enforcement agencies in matters relating to the apprehension of offenders and the investigation of offenses.
- Conduct surveillance of known suspected criminal activity.
- Attend meetings with civic groups; participate in and conduct public awareness/education programs at schools.
- Maintain contacts with citizens regarding potential law enforcement problems and preserve good partnerships with the general public.
- Direct and control pedestrians and vehicular traffic at emergency or other congested traffic situations.

- May assist in training new officers in areas such as traffic enforcement, safety, report writing and policy procedures.
- May be assigned to work special areas such as drug enforcement, schools, traffic, canine, or other assignments.
- Attend meetings, seminars and training sessions as assigned.
- Perform related duties as assigned.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

ABILITY TO:

- Observe accurately and remember faces, numbers, incidents, and place.
- Use and care for firearms, electrical control devices (taser), chemical agents and impact weapons.
- Think logically and act quickly in emergencies, and judge situations and people accurately.
- Learn, understand and interpret laws and regulations.
- Meet the physical requirements established by the Department.
- Drive and handle a police vehicle under emergency, high-speed situations.
- Prepare and make presentations related to law enforcement efforts in the community.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work

KNOWLEDGE OF:

- Police methods and procedures, including patrol, crime prevention, traffic control, investigation, and identification techniques.
- Criminal law and criminal procedure with particular reference to the apprehension, arrest, and custody of persons committing misdemeanors and felonies.
- Rules of evidence pertaining to the search and seizure and the preservation of evidence.
- Offensive and defensive weapons terminology and theory.
- Principles and practices of self-defense.
- Interviewing and interrogation techniques.
- Pertinent laws, codes, regulations and statues.
- City geography, noting streets, building locations.
- First aid techniques.

EDUCATION and/or EXPERIENCE:
High School graduation (GED) equivalent acceptable). Completion of 30 college units or honorable discharge from U.S. Armed Forces desirable.

CERTIFICATES, LICENSES, REGISTRATIONS:

Possession or ability to obtain a:

- Basic P.O.S.T. certificate
- Valid California driver's license by date of appointment

ATTACHMENT C

Police

Job Description

Title:	**Police Officer II**			**Created:**	March 2008
Salary Level:	242			**FLSA Status:**	Non-exempt
Supervisor:	Sergeant	**Supervises:**	None		
Job Family:	Police Officer	**Bargaining Unit:**	Police		

JOB SUMMARY:
Upon successful appointment by the Chief of Police, serve as Field Training Officer and perform general patrol duties; to perform a variety of duties in the enforcement of law and order; and to carry out special assignments in the protection of life and property.

SUPERVISION RECEIVED/EXERCISED:
Receives direction and supervision from a Police Sergeant.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Duties may include, but are not limited to, the following:
- Serve as Field Training Officer. In the absence of a Sergeant; provide guidance to sworn staff in the field.
- Receive complaints from the public; investigate nature of complaint and advise supervisor of situation, as necessary.
- Perform field-training activities for new employees; assess and evaluate skill level; provide special training in areas such as firearms and impact weapons.
- Perform the more complex fieldwork and investigations.
- Patrol City in radio-equipped car; answer calls for the protection of life and property, and the enforcement of city, county, and state laws; conduct both preliminary and follow-up investigations of disturbances, prowlers, burglaries, thefts, robberies, death, and other criminal incidents.
- Make arrests as necessary; interview victims, complainants and witnesses; interrogate suspects; gather and preserve evidence; testify and present evidence in court.
- Investigate major crimes against property, persons, narcotics, and vice-related crimes.
- Gather evidence using a variety of methods and techniques, including taking photographs, lifting fingerprints, tracing movements, and talking with informants.
- Present information upon completion of investigations to the District Attorney's office for filing charges; appear in court, as directed. Serve warrants and subpoenas; file complaints; perform other work related to the processing of misdemeanor and felony complaints.
- Prepare reports on arrest, traffic violation, impounded property and other case reports.
- Contact and cooperate with other law enforcement agencies in matters relating to the apprehension of offenders and the investigation of offenses.
- Conduct surveillance of known suspected criminal activity.
- Attend meetings with civic groups; participate in and conduct public awareness/education programs at schools.
- May be assigned to perform detective duties.
- Maintain contact with citizens regarding potential law enforcement problems and preserve good relationships with the general public.
- Attend meetings, seminars, and training sessions as assigned.
- Perform related duties as assigned.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Ability to:

- Train others.
- Observe accurately and remember faces, numbers, incidents, and places.
- Use and care for firearms, chemical agents, and baton.
- Think logically and act quickly in emergencies, and judge situations and people accurately.
- Understand and interpret laws and regulations.
- Meet the physical requirements established by the Department.
- Drive and handle a police vehicle under emergency, high-speed situations.
- Prepare and make presentations related to law enforcements efforts in the community.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Knowledge of:

- Assigning, reviewing, and evaluating others work.
- Principles and practices of police methods and procedures.
- Principles and practices of criminal law and criminal procedure.
- Rules of evidence pertaining to the search and seizure and the preservation of evidence.
- Offensive and defensive weapons nomenclature and theory.
- Principles and practices of self-defense.
- Interviewing and interrogation techniques.
- Pertinent laws, codes, regulations and statutes.
- City geography, noting streets, building locations.
- First aid techniques.

Education and/or Experience:

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

- Three years of public safety experience equivalent to a Police Officer with at least two years with the City of Oakdale.
- Completion of forty-five (45) semester units from an accredited college or university. Sixty (60) semester units from an accredited college in the field of Police Science or general education is highly desirable.
- Every five (5) years of honorable military service will be counted as 15 college units.

Certificates, Licenses, Registrations:

Possession of, or ability to obtain a:

- Possession of a valid California driver's license;
- Possession of a P.O.S.T. Basic certificate.

AGENDA ITEM 10.1:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the Oakdale City Council

From: Tom Hallinan, City Attorney

Subject: Ordinance Amending Chapters 28 and 35 of the Oakdale Municipal Code to Authorize Water and Sewer Rate Revisions by Resolution, Pending Compliance with Proposition 218

I. BACKGROUND

At the January 30, 2017 meeting, the Oakdale City Council reviewed a rate study analyzing existing rates and charges for water and sewer services in the City of Oakdale ("City"). The City Council thereafter initiated proceedings pursuant to Proposition 218 to revise the City's water rates, in order to meet essential capital improvement requirements over the next five years.

Due to the lengthy proceedings required to comply with Proposition 218, many California cities have updated their municipal code to authorize their city councils to adjust water and sewer rates by resolution. The proposed ordinance ("Ordinance") follows this trend and will allow the City Council to address necessary rate changes for water and sewer charges by resolution, once Proposition 218 proceedings have been successfully completed.

II. ANALYSIS

In most situations, an ordinance must be introduced and then adopted at a subsequent meeting. The ordinance becomes effective thirty (30) days after its adoption by the City Council. Thus, a typical ordinance requires an additional sixty (60) to ninety (90) days before becoming legally effective.

If the City Council adopts the proposed Ordinance, the City Council will be authorized to immediately adopt a revised water rate schedule by resolution, once the Proposition 218 proceedings are successfully completed.

III. ALTERNATIVES/OPTIONS

If the City Council chooses not to adopt the Ordinance, the adoption of water and sewer rate increases would continue to require updates by ordinance which would require additional City Council public hearings and extend the rate adoption process an additional sixty (60) to ninety (90) days.

IV. ENVIRONMENTAL

The Ordinance does not constitute a project under the California Environmental Quality Act. (Pub. Res. Code §2106, §21080.)

V. FISCAL IMPACT/FUNDING SOURCE

The ordinances will result in future cost savings due to the reduction in legal costs as well as internal staff costs.

VI. RECOMMENDED ACTION

Staff recommends that the City Council waive reading, read by title only, and introduce the attached ordinance amending Chapters 28 and 35 of the Oakdale Municipal Code to authorize water and sewer rate revisions by City Council resolution.

VII. SUBSEQUENT ACTION

If the City Council elects to introduce the Ordinance for first reading, the second reading and public hearing will be held at the next City Council meeting.

VIII. ATTACHMENTS

A. Proposed Resolution 2017-___: An Ordinance of the City Council of the City of Oakdale Amending Chapter 28: Sewers and Sewage Disposal, Article II: Fees and Charges, Section 28-17; and Article III: Sewer Mains and Sewer Laterals, Sections 28-28.1 through 28-28.3; and Amending Chapter 35: Water, Article III: Fees and Charges, Section 35-35 of the Oakdale City Code to Authorize Water and Sewer Rate Revisions by City Council Resolution

ATTACHMENT A

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
ORDINANCE ____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OAKDALE AMENDING OAKDALE CITY CODE CHAPTER 28: SEWERS AND SEWAGE DISPOSAL, BY REPLACING SECTION 28-17 (CHARGES ESTABLISHED); DELETING SECTIONS 28-28.1 THROUGH 28-28.3 AND REPLACING WITH NEW SECTIONS 28-28.1 (SEWER RATES AND CHARGES) AND 28-28.2 (SEWER CONNECTION CHARGES); AND AMENDING CHAPTER 35: WATER, BY REPLACING SECTION 35-35 (CHARGES ESTABLISHED)

WHEREAS, pursuant to the requirements of Proposition 218,. the City of Oakdale ("City") must prepare a rate study, circulate the study for public review, and conduct a public hearing with 45-day mailed notice, prior to the City Council taking any action to increase property-related rates or charges, such as water and sewer rates; and,

WHEREAS, in addition to Proposition 218, the Oakdale City Code currently requires the City Council to revise water and sewer rates and charges through adoption of a new ordinance; and,

WHEREAS, the ordinance adoption process ordinarily requires an additional sixty (60) to ninety (90) days before water and sewer rates can become legally effective; and,

WHEREAS, the City initiated a rate study in June 2016 to evaluate the City's capital improvement needs for water and sewer services over the next five years; and,

WHEREAS, the City initiated Proposition 218 proceedings in January 2017 to adjust the City's water service rates in order to meet essential capital infrastructure needs for all customers who receive City water service; and,

WHEREAS, it is in the interest the City Council and all City residents to adopt water and sewer rate changes by resolution, immediately following successful Proposition 218 proceedings, so that the City's water service and essential capital improvements can be properly financed.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF OAKDALE DOES HEREBY ORDAIN AS FOLLOWS:

<u>SECTION 1</u>. Chapter 28: Sewers and Sewage Disposal, Article II: Fees and Charges, Section 28-17 of the Oakdale City Code is repealed in their entirety and shall be replaced with a new section that reads as follows:

Sec. 28-17. Charges established.

The amounts of all charges provided for in this chapter, including, but not limited to, charges for monthly sewer service charges, meters, screens, standby charges, sewer connection fees, reserve capacity charges, lateral and main connection charges, inflow/outflow monitoring devices and sampling devices, penalties and reconnection fees may be established by resolution of the City Council. The failure to pay any charge established by resolution of the City Council shall constitute a violation of the provisions of this chapter.

SECTION 2. Chapter 28: Sewers and Sewage Disposal, Article III: Sewer Mains and Sewer Laterals, Section 28-28.1 through 28-28.3 of the Oakdale City Code are repealed in their entirety and shall be replaced with new Sections 28-28.1 and 28-28.2 that read as follows:

Sec. 28-28.1 Sewer rates and charges.

Each property with a sewer connection shall pay a user charge. User charges for sewer service shall be set from time to time by resolution of the City Council, in accordance with this chapter and California law.

Notwithstanding the above, the monthly wastewater rates established by City Ordinance No. 1218-13 shall remain in effect until such time that the City Council adopts a resolution establishing new monthly wastewater rates and charges in accordance with this chapter and California law.

Sec. 28-28.2 Sewer connection charges.

Sewer connection charges may be set from time to time by resolution of the City Council, in accordance with this chapter and California law.

Notwithstanding the above, the sewer connection charges established by City Ordinance No. 949 shall remain in effect until such time that the City Council adopts a resolution establishing new charges.

SECTION 3. Chapter 35: Water, Article III: Fees and Charges, Section 35-35 of the Oakdale City Code is repealed in its entirety and shall be replaced with a new section that reads as follows:

Sec. 35-35. Charges established.

The amounts of all charges provided for in this chapter, including but not limited to water rates, connection fees, deposits, turning on charges, penalties, and reconnection fees, shall be set from time to time by resolution of the City Council, in accordance with this chapter and California law. The failure to pay any charge established by resolution of the City Council adopted pursuant to this chapter shall constitute a violation of this code.

Notwithstanding the above, the water rates established by City Ordinance No. 1218-13 shall remain in effect until such time that the City Council adopts a resolution establishing new charges therein.

SECTION 4. This Ordinance shall become effective thirty (30) days from and after its final passage and adoption, provided it is published in a newspaper of general circulation at least fifteen (15) days prior to its effective date.

SECTION 5. If any section, subdivision, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 6. This Ordinance shall become effective thirty (30) days after it passage by the City Council, and following the affirmative vote of a majority of the members of the City Council. Within 15 days of its adoption, a summary of the ordinance shall be published in a newspaper of general circulation in the City of Oakdale, State of California, which summary shall include the names of those Council Members voting for and against the ordinance. A certified copy of the full text of such adopted ordinance or amendment shall be on file in the office of the City Clerk.

SECTION 7. The foregoing ordinance was introduced at a regular meeting of the City Council of the City of Oakdale held on _____, 2017. Said ordinance was given a second reading at a regular meeting of said Council on _____, 2017, and Council Member _____ seconded by Council Member _____, moved the adoption of said ordinance and upon roll call was carried by the following:

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
ORDINANCE _____

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

ATTEST:

_____
Kathy Teixeira
City Clerk

APPROVED:

_____
Pat Paul
Mayor

APPROVED AS TO FORM:

_____
Tom Hallinan
City Attorney

Ordinance _____
Effective _____

AGENDA ITEM 11.1:

City of Oakdale
City Council Staff Report

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Bryan Whitemyer, City Manager

Subject: Consider Approval of the Fiscal Year 2016-2017 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 in February of each year.

Following this pattern staff presented the City of Oakdale Fiscal Year 2016-2017 Preliminary Budget to the City Council on Monday, June 20, 2016. City staff then presented the Fiscal Year 2016-2017 Final Budget to the City Council on October 17, 2016.

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 2016-2017 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 from the water bills that are paid for by residents each month 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.

2016-2017 Budget Summary By Fund

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2016	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2017
110	GENERAL FUND	3,814,386	9,092,627	2,800,490	(1,448,852)	10,187,587	4,071,064
110	GENERAL FUND - Consolidated Fire Deposit	300,364	0	0	0	0	300,364
115	MEASURE O	150,386	1,701,500	0	(1,702,900)	0	148,986
		4,265,136	10,794,127	2,800,490	(3,151,752)	10,187,587	4,520,414
217	FACILITIES	0	159,615	156,438	0	316,053	0
218	RECREATION	0	48,785	185,192	0	233,977	0
219	ENGINEERING & PW ADMINSTRATION	0	28,300	157,222	0	185,522	0
220	DEVELOPMENT SERVICES	155,848	499,500	0	0	647,755	7,593
		155,848	736,200	498,852	0	1,383,307	7,593
SPECIAL REVENUE FUNDS							
203	SUPPLEMENTAL LAW ENFORC	12,055	100,120	0	(50,000)	50,000	12,175
209	FEDERAL ASSET SEIZURE	7,270	50	0	0	6,000	1,320
210	AB 109 - PUBLIC SAFETY REALINGMENT	37,059	50	0	0	17,760	19,349
211	NON JUDICIAL FORFEITURE	7,876	1,625	0	0	3,500	6,001
213	POLICE RESERVE SERVICES	5,533	25	0	0	0	5,558
214	SAFETY SALES TAX (PROP 172)	64,851	155,125	0	(160,000)	0	59,976
215	GAS TAX	826,240	456,356	0	(380,590)	804,732	97,274
221	LOCAL TRANSPORTATION	959,248	216,865	0	0	1,018,370	157,743
230	GENERAL PLAN	(393,372)	45,000	0	0	0	(348,372)
241	HOUSING	4,127,394	3,656	0	0	0	4,131,050
242	HOME LOAN CONSORTIUM	(76)	110,000	0	0	105,234	4,690
243	HOME LOAN REUSE	490,644	5	0	0	0	490,649
244	HOME CONSORTIUM REUSE	2,440,578	150	0	0	0	2,440,728
245	ECONOMIC DEVELOPMENT	648,794	2,500	0	0	23,022	628,272
248	CAL HOME LOAN REUSE	450,309	150	0	0	0	450,459
252	BRIDLE RIDGE STREET MAINT	39,883	41,163	0	0	0	81,046
265	NEIBORHOOD STABILIZATION	42,284	175	0	0	0	42,459
266	COMM DEVELOPMENT REUSE	748,104	130	0	0	100	748,134
267	COMMUNITY DEVELOPMENT BG	16,939	48,100	0	0	52,045	12,994
268	ABANDONED VEHICLE	91,518	18,300	0	(10,000)	2,000	97,818
270	EDUCATION/GOVT CTV	42,151	40,180	0	0	80,000	2,331
284	BRIDLE RIDGE LLMD	68,276	462,000	0	0	504,500	25,776
285	BURCHELL HILL LLMD	12,644	193,659	0	0	186,130	20,173
286	VINEYARDS LLMD	388,705	228,000	0	0	218,275	398,430
288	LIVE OAK LLMD	15,148	4,550	0	0	2,760	16,938
	REINMAN CT LLMD	14,745	7,360	0	0	9,960	12,145
	SUNSET MEADOWS LLMD	91,259	10,100	0	0	26,950	74,409
	STERLING HILLS LLMD	81,531	10,100	0	0	27,930	63,701
	MURDOCK ESTATES LLMD	(2,275)	989	0	0	950	(2,236)
291	FIRE SERVICES CFD 2003-1	12,201	342,400	0	(350,000)	0	4,601
292	PUBLIC SAFETY CFD 2007-1	80,713	127,650	0	(200,000)	0	8,363
293	MAINTENANCE SERVICES CFD 2015-01	0	47,869	0	0	8,000	39,869
TOTAL SPECIAL REVENUE FUNDS		11,428,229	2,674,402	0	(1,150,590)	3,148,218	9,803,823
CAPITAL PROJECT FUNDS							
316	SURFACE TRANSPORTATION	(199,001)	1,121,463	0	0	962,241	(39,779)
331	S. YOSEMITE PARK	(3,841)	2,699,064	0	0	2,823,405	(128,182)
343	PARKS CAPITAL FACILITIES	3,078,247	1,367,518	0	0	1,788,724	2,657,041
344	STREETS CAPITAL FACILITIES	(1,032,138)	90,000	0	0	64,000	(1,006,138)
349	STORM CAPITAL FACILITIES	660,584	127,500	0	0	289,500	498,584
354	ADMINISTRATION CAPITAL FACILITES	18,130	12,100	0	0	0	30,230
355	FIRE CAPITAL FACILITIES	(1,003,278)	65,000	0	0	0	(938,278)
356	POLICE CAPITAL FACILITIES	81,408	30,030	0	0	0	111,438
357	GENERAL GOVT CAPITAL FACILITIES	520,898	32,500	0	0	15,180	538,218
360	PLAN AREA FEE	175,000	70,000	0	0	0	245,000
623	SEWER CAPITAL FACILITIES	573,204	157,400	0	0	95,000	635,604
626	WATER CAPITAL FACILITIES	2,942,264	259,000	0	0	1,230,993	1,970,271
TOTAL CAPITAL PROJECT FUNDS		5,811,478	6,031,575	0	0	7,269,043	4,574,010
DEBT SERVICE FUNDS							
465	FIRE STATION DEBT SERVICE	82,742	500	160,000	0	161,205	82,037
467	2015 PENSION BONDS DEBT SERVICE	21,279	614,524	0	0	614,320	21,483
TOTAL DEBT SERVICE FUNDS		104,021	615,024	160,000	0	775,525	103,520

CITY OF OAKDALE
City Council Staff Report

2016-2017 Budget Summary By Fund (cont.)

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2016	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2017
INTERNAL SERVICE FUNDS							
232	FIRE EQUIPMENT REPLACEMENT	525,450	201,000	0	0	230,000	496,450
342	EQUIP REPLACEMENT FUND	111,551	4,500	0	0	0	116,051
510	DENTAL INSURANCE	32,299	55,060	0	0	54,500	32,859
512	EMPLOYEE FLEXIBLE SPENDING	766	18,200	0	0	18,200	766
515	RISK MANAGEMENT	169,129	100,200	0	0	110,000	159,329
520	EMPLOYEE LIABILITY FUND (OPEB)	879,191	32,750	300,000	0	320,220	891,721
525	INFORMATION TECHNOLOGY	6,081	146,950	0	0	135,000	18,031
530	VEHICLE REPLACEMENT	106,486	50,500	0	0	50,000	106,986
535	PERS LIABILITY	1,512,471	2,500	500,000	(100,000)	0	1,914,971
540	FACILITY MAINTENANCE FUND	234,740	1,500	150,000	0	171,000	215,240
		3,578,164	613,160	950,000	(100,000)	1,088,920	3,952,404
ENTERPRISE FUNDS							
613	SOLID WASTE	50,484	6,175	0	0	5,000	51,659
620	SEWER SRF RESERVE	351,670	1,200	116,508	0	0	469,378
621	SEWER CAPITAL REPLACEMENT	3,410,875	13,500	2,000,000	0	3,855,737	1,568,638
622	SEWER FUND	3,618,829	6,857,700	0	(2,116,508)	3,936,376	4,423,645
624	WATER CAPITAL REPLACEMENT	2,278,478	9,500	600,000	0	2,359,442	528,536
625	WATER FUND	290,298	3,166,500	0	(600,000)	2,554,084	302,714
627	AVIATION FUND	201,943	296,100	0	(156,750)	314,508	26,785
628	AIRPORT CAPITAL IMPROVEMENT	72,672	737,978	156,750	0	964,864	2,536
631	PARKING FUND	23,691	19,450	0	(7,000)	10,500	25,641
TOTAL ENTERPRISE FUNDS		10,298,940	11,108,103	2,873,258	(2,880,258)	14,000,511	7,399,532
REDEVELOPMENT							
363	REDEVELOPMENT SUCCESSOR AGENCY	158,798	254,174	0	0	235,600	177,372
364	REDEVELOPMENT 2011 BONDS	2,095,228	2,000	0	0	0	2,097,228
460	REDEVELOPMENT DEBT SERVICE	2,541,905	1,715,540	0	0	1,685,540	2,571,905
		4,795,931	1,971,714	0	0	1,921,140	4,846,505
TRUST/AGENCY FUNDS							
720	DEVELOPER DEPOSITS	165,264	125,000	0	0	125,000	165,264
721	CRANE CROSSING SPECIFIC PLAN	0	0	0	0	0	0
722	SIERRA POINT SPECIFIC PLAN	(417,754)	0	0	0	0	(417,754)
730	HERITAGE OAKS (CFD 2007-1) TRUST	84,628	500	0	0	16,582	68,546
733	TESORO 1 SAFEGUARD TRUST	50,000	100	0	0	0	50,100
740	BRIDLE RIDGE SOUTH TRAIL DEPOSITS	1,072,312	5,000	0	0	0	1,077,312
741	CRANE.PATTERSON SIGNAL	204,788	1,000	0	0	0	205,788
742	ANIMAL CONTROL TRUST	24,315	31,100	0	0	25,000	30,415
743	K-9 UNIT TRUST FUND	4,138	26,060	0	0	19,000	11,198
744	SENIOR CENTER TRUST FUND	10,176	35,070	0	0	35,000	10,246
745	POLICE RANGE TRUST FUND	27,343	8,050	0	0	17,000	18,393
746	SENIOR OUTREACH TRUST FUND	67,990	500	0	0	3,500	64,990
747	POLICE EQUESTRIAN UNIT FUND	1,582	7,000	0	0	4,500	4,082
769	SENIOR HOUSING CORP FUND	19,861	100	0	0	0	19,961
784	G&J STREET BOND REFUND	33,440	0	0	0	33,440	0
790	BRIDLE RIDGE 2003-2 CFD	524,264	331,500	0	0	291,500	564,264
791	BRIDLE RIDGE 2004-1 CFD	192,214	126,500	0	0	119,626	199,088
792	BRIDLE RIDGE 2005-1 CFD	483,902	212,500	0	0	230,200	466,202
799	GARBAGE COLLECTIONS	218,558	1,850,000	0	0	1,850,000	218,558
TOTAL AGENCY FUNDS		2,767,022	2,759,980	0	0	2,770,348	2,756,654
	ALL FUND TOTAL	43,204,769	37,304,285	7,282,600	(7,282,600)	42,544,599	37,964,455

CITY OF OAKDALE
City Council Staff Report

FUND 110 – General Fund

Notable Changes in the Mid-Year Budget compared to the Final Budget

- General Fund Revenues are anticipated to increase by $82,000.
- General Fund Expenditures are anticipated to increase by $145,453. These increases are primarily due to increased legal costs and increases in police department overtime. Some of the overtime increases are due to proactive police efforts and some is due to officers are covering shifts while another officer was off on a work related injury.
- The General Fund Ending Balance (Reserve) will grow by $256,678 which represents a 3% improvement from June 30, 2016. The General Fund Beginning Balance for fiscal year 2016-2017 was $3,814,386 or 37% and the General Fund Ending Balance is projected to be $4,071,064 or 40%.

General Fund 2016-2017 Summary

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES										
PROPERTY TAXES	2,496,278	2,541,136	2,828,181	3,000,542	3,090,981	3,208,780	81,460	3%	3,264,780	56,000
OTHER TAXES	4,002,675	4,006,296	4,213,730	4,631,919	4,916,340	4,750,300	2,279,429	48%	4,765,300	15,000
LICENSES	25,296	28,203	26,444	30,152	27,850	25,000	13,829	55%	25,000	0
FINES, FORFEITURES & PENALTIES	251,839	245,983	250,264	265,300	285,282	262,000	132,696	51%	262,000	0
USES OF MONEY & PROPERTY	106,731	126,027	140,771	141,685	122,979	131,200	62,065	47%	142,200	11,000
INTERGOVERNMENTAL	451,003	342,966	303,596	337,353	507,819	462,947	227,781	49%	462,947	0
SERVICE REVENUES	207,162	181,162	145,451	184,918	173,601	170,400	62,517	37%	170,400	0
OTHER REVENUE	32,837	4,939	0	0	0	0	0		0	0
TOTAL REVENUES	7,573,821	7,476,712	7,908,437	8,591,869	9,124,852	9,010,627	2,859,777	32%	9,092,627	82,000
EXPENDITURES										
1010 CITY COUNCIL	22,624	26,294	26,712	27,166	26,268	29,237	12,193	42%	29,237	0
1110 CITY MANAGER	235,588	290,195	198,598	224,432	240,523	255,919	118,940	46%	256,525	606
1120 HUMAN RESOURCES	61,973	68,538	22,815	26,504	55,755	56,941	30,540	54%	56,941	0
1210 CITY CLERK	155,248	121,694	126,484	153,638	178,970	204,086	84,741	42%	205,339	1,253
1310 FINANCE DEPARTMENT	142,158	182,416	151,967	155,676	191,116	205,961	94,664	46%	211,461	5,500
1320 CITY TREASURER	887	617	1,058	1,070	1,095	1,076	517	48%	1,076	0
1610 CITY ATTORNEY	91,233	114,562	138,440	112,522	116,103	110,000	121,867	111%	165,000	55,000
1910 GENERAL GOVERNMENT	346,810	471,367	466,994	456,505	540,482	482,653	283,624	59%	486,373	3,720
2110 POLICE ADMINISTRATION	920,280	907,389	883,486	884,178	880,090	841,484	448,141	53%	846,780	5,296
2120 POLICE DISPATCH	446,292	462,540	437,450	452,095	551,499	662,309	286,636	43%	657,336	(4,973)
2130 POLICE SPECIAL SERVICES	233,378	231,114	186,166	192,360	409,037	401,951	200,077	50%	420,732	18,781
2140 POLICE FIELD SERVICE	2,269,021	2,421,430	2,251,523	2,198,691	2,696,228	2,743,075	1,304,583	48%	2,803,075	60,000
2160 ANIMAL CONTROL	116,443	105,828	121,936	133,661	161,907	155,199	80,317	52%	154,399	(800)
2161 ANIMAL CONTROL-RIVERBANK	130,167	112,181	109,045	154,290	151,065	153,895	73,616	48%	153,895	0
2210 FIRE DEPARTMENT	2,520,284	2,530,727	2,383,644	2,172,324	2,335,923	2,412,897	1,151,201	48%	2,412,897	0
4120 GARAGE DEPARTMENT	85,002	78,741	70,171	73,649	91,527	118,775	44,936	38%	118,798	23
4140 STREET MAINTENANCE	198,708	221,414	236,556	243,909	311,017	356,622	156,899	44%	353,669	(2,953)
4141 STREET SWEEPING	19,704	48,308	58,707	64,925	60,568	65,000	34,105	52%	65,000	0
4142 STREET LIGHTS/TRAFFIC SIGNALS	185,831	192,732	185,395	228,548	236,012	261,940	97,211	37%	261,940	0
7210 PARK MAINTENANCE	314,798	253,844	267,959	284,478	360,274	409,249	239,150	58%	413,249	4,000
7213 FACILITY MAINTENANCE	50,011	40,818	158	34,067	28,931	71,713	21,716	30%	71,713	0
7216 CROSSING GUARDS	24,002	19,722	12,423	15,795	11,823	17,152	6,670	39%	17,152	0
CAPITAL PROJECTS	0	0	0	0	0	25,000	0	0%	25,000	0
TOTAL EXPENDITURES	8,570,442	8,902,471	8,337,687	8,290,483	9,636,213	10,042,134	4,892,344	49%	10,187,587	145,453
REVENUES OVER (UNDER) EXPENDITURES	(996,621)	(1,425,759)	(429,250)	301,386	(511,361)	(1,031,507)	(2,032,567)	197%	(1,094,960)	(63,453)
TRANSFER IN	917,835	2,445,954	2,700,226	1,984,949	2,882,617	2,800,490	1,249,837	45%	2,800,490	0
TRANSFER OUT	(217,800)	(1,324,194)	(1,268,763)	(1,536,795)	(1,670,491)	(1,447,345)	(723,673)	50%	(1,448,852)	(1,507)
NET	(296,586)	(303,999)	1,002,213	749,540	700,765	321,638	(1,506,403)	(4.68)	256,678	(64,960)

The General Fund budget position is improving. 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 three years to set aside funds in order to prepare for the pension cost increases. Staff will continue to monitor this situation and will determine if any additional contributions are needed.

III. Water Fund

The Water Fund is struggling financially. Water revenues have dropped significantly since 2013-2014. In Fiscal Year 2013-2014 the City received $3,427,479 in water revenues. That amount dropped to $3,121,887 in 2015-2016 a reduction of $305,592 or 9%.

This drop in revenue is a direct result of required water conservation efforts. Less water is being sold today than in previous years which means the unit cost of water is increasing. Additionally, the Oakdale water system is in need of significant repairs to aging water lines and two wells that are over 50 years old need to be replaced. Without a water rate increase the City will not be able to make the necessary repairs to its water infrastructure going forward and its ability to provide safe and reliable water to our community could be jeopardized. Adequate water revenues are needed in order pay for water system repairs, improvements and upgrades. A major water line failure or the loss of a high producing well will have significant negative impacts to the City especially in the summer.

WATER FUND (625)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	Proposed 2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
625-1910-305-01-00 INVESTMENT EARNINGS	2,322	9,225	6,088	4,398	4,000	609	15%	1,500	(2,500)
625-4160-308-01-00 WATER RECEIPTS	2,979,141	3,368,695	3,167,110	3,025,787	3,100,000	1,919,650	62%	3,100,000	0
625-4160-308-02-00 WATER INSTALLATIONS	33,312	28,985	40,607	64,354	35,000	22,344	64%	35,000	0
625-4160-308-03-00 WATER SERVICE CHARGES	24,915	20,574	29,055	27,348	30,000	2,500	8%	30,000	0
625-4160-375-00-00 GRANTS	0	0		0	0	0		0	0
TOTAL REVENUES	3,039,690	3,427,479	3,242,860	3,121,887	3,169,000	1,945,103	61%	3,166,500	(2,500)
EXPENDITURES - BY DIVISION									
WATER LINE MAINTENANCE	1,609,572	2,170,909	1,710,945	1,742,657	1,848,119	916,876	50%	1,867,119	19,000
WATER ADMINISTRATION	442,675	443,869	468,495	521,186	579,523	296,749	51%	598,332	18,809
CP0617 - CORP YARD PAVING	0	0	0	0	0	0	0%	0	0
CP0828 - WATER TANK BURCHELL (Moved to Fund 624)	0	1,017,650	0	0		0	0%	0	0
CP1008 - DAVITT AVE	45	149,325	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
CP1617 - WATER CONSERVATION PROGRAM	0	0	0	17,308	88,633	0	0%	88,633	0
CAPITALIZED EQUIPMENT	0	0	0	(49,087)	0	0	0%	0	0
TRANSFER TO CAPITAL REPLACEMENT FUND	0	0	1,840,920	1,600,000	600,000	300,000	50%	600,000	0
TOTAL EXPENDITURES	2,052,292	3,783,183	4,020,360	3,832,064	3,116,275	1,513,625	206%	3,154,084	37,809
REVENUES OVER (UNDER) EXPENDITURES	987,398	(355,704)	(777,500)	(710,177)	52,725	431,478	12%	12,416	(40,309)
FUND BALANCE - BEGINNING (UNRESTRICTED)	1,146,281	2,133,679	1,777,975	1,000,475	290,298	290,298		290,298	
FUND BALANCE - ENDING (UNRESTRICTED)	2,133,679	1,777,975	1,000,475	290,298	343,023	721,776		302,714	

IV. 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 add three firefighter positions through the SAFER Grant program.

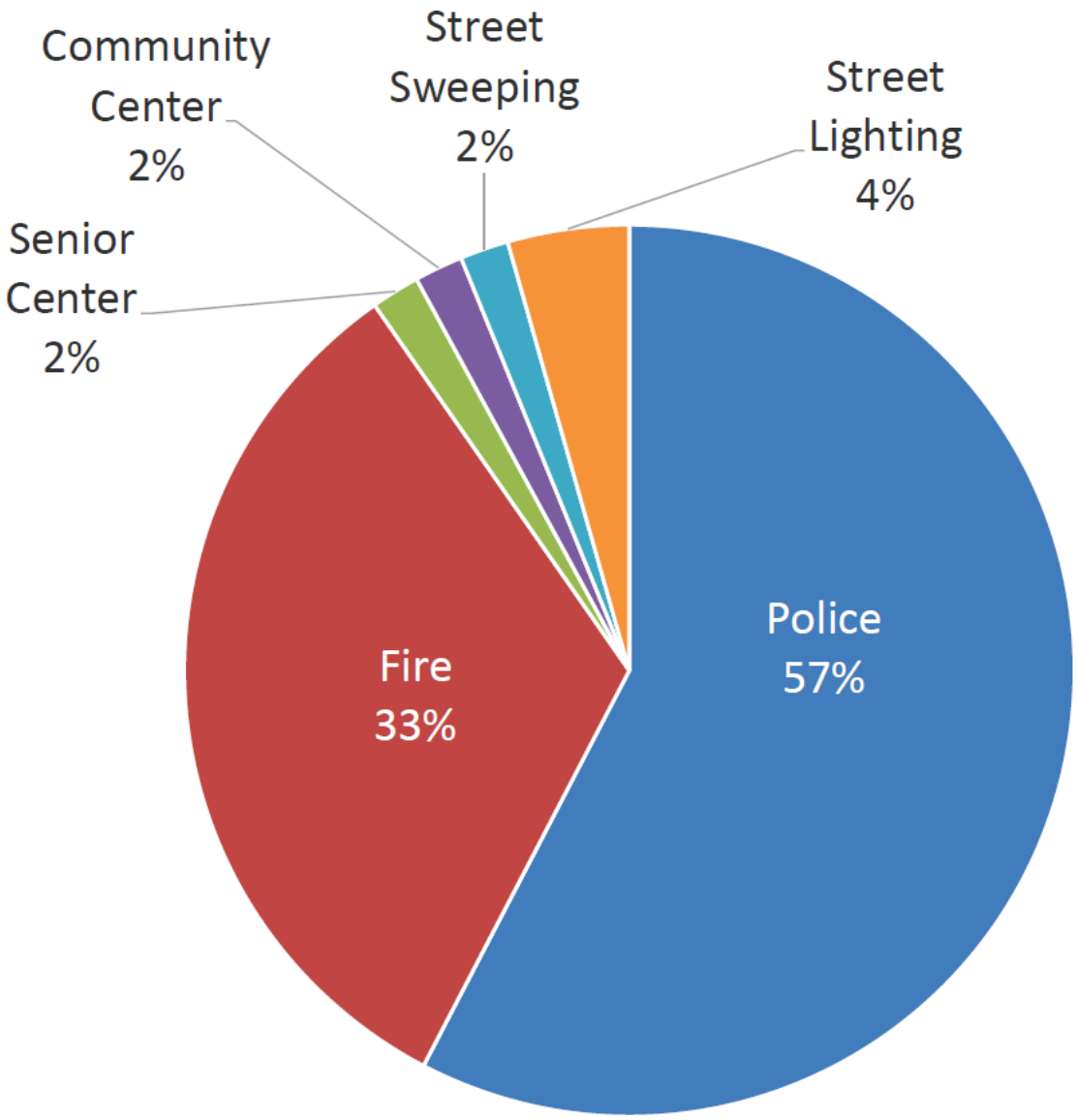
FY 2016/2017 Projected Measure Y Expenditures

Tuesday, February 21, 2017

Measure Y Funds Available in Fiscal Year 2016-2017 = $1,701,500

	Fiscal Year 2016-2017 Projected Expenses					
	2016/2017 Projected Expenses				Available Measure Y Funds	
Police Administration	$846,780				$1,701,500	
Police Dispatch	$657,336					
Newman	$186,000					
Oakdale	$471,336					
Oakdale Dispatch	**$471,336**					
Police Special Services	$420,732				Measure Y Funds Projected Expenses 16/17	% Allocation of Measure Y Funds
Police Field Services	$2,743,075					
Police Total	**$4,481,923**				**$980,938**	**57.65%**
Fire Department	$2,412,897					
Fire Total	**$2,412,897**				**$555,563**	**32.65%**
Senior Center Operations (7240) net cost	$35,026					
Senior Program Activities (7240) net cost	$76,965					
Senior Center Total	**$111,991**				**$30,000**	**1.76%**
Community Center (7260) net cost	$37,687					
Community Center Total	**$37,687**				**$30,000**	**1.76%**
Street Sweeping	$65,000					
Street Sweeping Total	**$65,000**				**$30,000**	**1.76%**
Traffic Signals and Street Lighting	$261,940					
Traffic Signals	$35,000					
Street Lighting	$226,940					
Street Lighting Total	**$226,940**				**$75,000**	**4.41%**
Grand Total	**$7,336,438**				**$1,701,500**	**100.00%**

Breakdown of Measure Y Expenditures



VI. RECOMMENDATION

Staff recommends that the Council adopt Resolution 2017-XX approving the Fiscal Year 2016 – 2017 Mid-Year Budget.

ATTACHMENTS:

EXHIBIT A: RESOLUTION 2017-XX AND FY 2016-2017 MID-YEAR BUDGET DOCUMENT

ATTACHMENT A

CITY OF OAKDALE
STATE OF CALIFONIA
CITY COUNCIL RESOLUTION 2017-___

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL APPROVING THE FISCAL YEAR (FY) 2016-2017 MID-YEAR BUDGET

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 2016-2017 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 21, 2017.

NOW, THEREFORE BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby approves the Mid-Year Budget for Fiscal Year 2016-2017 as adjusted by Attachment A (Budget Document) and Financial Polices for the City of Oakdale.

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF February, 2017, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

City Of Oakdale

State of California

PROPOSED
MID-YEAR BUDGET

FISCAL YEAR 2016-2017

Mayor

Pat Paul

Councilmembers

Cherilyn Bairos
Tom Dunlop, Mayor Pro Tem
J.R. McCarty
Richard Murdoch

Other Elected Officials

Christine Sulhoff, City Treasurer
Kathy Teixeira, City Clerk

Appointed Officials

Bryan Whitemyer, City Manager
Tom Hallinan, City Attorney

Department Heads

Albert Avila, Director of Finance
Matt Daly, Fire Chief
Jeff Gravel, Interim Director of Public Services
Scott Heller, Police Chief

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2015-16

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2015	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2016
110	GENERAL FUND	3,113,621	9,124,852	2,882,617	(1,670,491)	9,636,213	3,814,386
110	GENERAL FUND - Consolidated Fire Deposit	300,364	0	0	0	0	300,364
115	MEASURE O	588,102	1,750,486	0	(2,188,202)	0	150,386
		4,002,087	10,875,338	2,882,617	(3,858,693)	9,636,213	4,265,136
217	FACILITIES	0	175,724	139,943	0	315,667	0
218	RECREATION	0	50,019	178,647	0	228,666	0
219	ENGINEERING & PW ADMINSTRATION	0	39,469	136,901	0	176,370	0
220	DEVELOPMENT SERVICES	0	612,780	0	0	456,932	155,848
		0	877,992	455,491	0	1,177,635	155,848
SPECIAL REVENUE FUNDS							
203	SUPPLEMENTAL LAW ENFORC	9,476	114,757	0	(50,000)	62,178	12,055
209	FEDERAL ASSET SEIZURE	9,465	51	0	0	2,246	7,270
210	AB 109 - PUBLIC SAFETY REALINGMENT	44,720	4,739	0	0	12,400	37,059
211	NON JUDICIAL FORFEITURE	6,736	1,140	0	0	0	7,876
213	POLICE RESERVE SERVICES	5,500	33	0	0	0	5,533
214	SAFETY SALES TAX (PROP 172)	43,611	181,240	0	(160,000)	0	64,851
215	GAS TAX	779,906	479,401	0	(269,633)	163,434	826,240
221	LOCAL TRANSPORTATION	953,542	6,202	0	0	496	959,248
230	GENERAL PLAN	(474,646)	81,274	0	0	0	(393,372)
241	HOUSING	4,136,432	310	0	0	9,348	4,127,394
242	HOME LOAN CONSORTIUM	1,735	0	0	0	1,811	(76)
243	HOME LOAN REUSE	490,566	8	0	0	(70)	490,644
244	HOME CONSORTIUM REUSE	2,440,340	238	0	0	0	2,440,578
245	ECONOMIC DEVELOPMENT	672,782	3,977	0	0	27,965	648,794
248	CAL HOME LOAN REUSE	450,241	(2)	0	0	(70)	450,309
252	BRIDLE RIDGE STREET MAINT	0	39,883	0	0	0	39,883
265	NEIBORHOOD STABILIZATION	42,058	251	0	0	25	42,284
266	COMM DEVELOPMENT REUSE	758,100	1,082	0	0	11,078	748,104
267	COMMUNITY DEVELOPMENT BG	15,300	308,261	0	0	306,622	16,939
268	ABANDONED VEHICLE	76,058	24,262	0	(7,782)	1,020	91,518
270	EDUCATION/GOVT CTV	15,904	40,891	0	0	14,644	42,151
284	BRIDLE RIDGE LLMD	161,087	448,850	0	0	541,661	68,276
285	BURCHELL HILL LLMD	(1,415)	189,791	0	0	175,732	12,644
286	VINEYARDS LLMD	358,397	222,876	0	0	192,568	388,705
288	LIVE OAK LLMD	12,493	4,841	0	0	2,186	15,148
	REINMAN CT LLMD	12,465	7,180	0	0	4,900	14,745
	SUNSET MEADOWS LLMD	104,288	10,078	0	0	23,107	91,259
	STERLING HILLS LLMD	90,752	10,277	0	0	19,498	81,531
	MURDOCK ESTATES LLMD	(2,278)	978	0	0	975	(2,275)
291	FIRE SERVICES CFD 2003-1	(348)	322,549	0	(310,000)	0	12,201
292	PUBLIC SAFETY CFD 2007-1	31,317	109,396	0	(60,000)	0	80,713
TOTAL SPECIAL REVENUE FUNDS		11,244,584	2,614,814	0	(857,415)	1,573,754	11,428,229
CAPITAL PROJECT FUNDS							
316	SURFACE TRANSPORTATION	(465,876)	1,010,719	0	0	743,844	(199,001)
331	S. YOSEMITE PARK	(1,121)	25,947	0	0	28,667	(3,841)
343	PARKS CAPITAL FACILITIES	2,814,806	473,853	0	0	210,412	3,078,247
344	STREETS CAPITAL FACILITIES	(1,100,013)	163,590	0	0	95,715	(1,032,138)
349	STORM CAPITAL FACILITIES	767,519	79,351	0	0	186,286	660,584
354	ADMINISTRATION CAPITAL FACILITES	32,516	23,869	0	0	38,255	18,130
355	FIRE CAPITAL FACILITIES	(1,106,235)	102,957	0	0	0	(1,003,278)
356	POLICE CAPITAL FACILITIES	33,811	47,597	0	0	0	81,408
357	GENERAL GOVT CAPITAL FACILITIES	487,579	52,544	0	0	19,225	520,898
360	PLAN AREA FEE	0	175,000	0	0	0	175,000
623	SEWER CAPITAL FACILITIES	393,330	263,818	0	0	83,944	573,204
626	WATER CAPITAL FACILITIES	3,310,318	305,602	0	0	673,656	2,942,264
TOTAL CAPITAL PROJECT FUNDS		5,166,635	2,724,847	0	0	2,080,004	5,811,478

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2015-16

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2015	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2016
DEBT SERVICE FUNDS							
465	FIRE STATION DEBT SERVICE	2,556,997	316	160,000	0	2,634,571	82,742
467	2015 PENSION BONDS DEBT SERVICE	37,462	578,695	0	0	594,878	21,279
TOTAL DEBT SERVICE FUNDS		2,594,459	579,011	160,000	0	3,229,449	104,021
INTERNAL SERVICE FUNDS							
232	FIRE EQUIPMENT REPLACEMENT	322,987	202,463	0	0	0	525,450
342	EQUIP REPLACEMENT FUND	149,016	4,087	0	0	41,552	111,551
510	DENTAL INSURANCE	17,281	56,073	0	0	41,055	32,299
512	EMPLOYEE FLEXIBLE SPENDING	0	8,750	0	0	7,984	766
515	RISK MANAGEMENT	126,794	109,842	0	0	67,507	169,129
520	EMPLOYEE LIABILITY FUND (OPEB)	620,952	32,809	400,000	0	174,570	879,191
525	INFORMATION TECHNOLOGY	22,544	144,281	0	0	160,744	6,081
530	VEHICLE REPLACEMENT	151,119	51,803	0	0	96,436	106,486
535	PERS LIABILITY	1,005,031	7,440	500,000	0	0	1,512,471
540	FACILITY MAINTENANCE FUND	0	40	250,000	0	15,300	234,740
		2,415,724	617,588	1,150,000	0	605,148	3,578,164
ENTERPRISE FUNDS							
613	SOLID WASTE	46,223	6,761	0	0	2,500	50,484
620	SEWER SRF RESERVE	233,294	1,868	116,508	0	0	351,670
621	SEWER CAPITAL REPLACEMENT	1,803,913	18,141	2,000,000	0	411,179	3,410,875
622	SEWER FUND	3,133,184	6,188,173	0	(2,116,508)	3,586,020	3,618,829
624	WATER CAPITAL REPLACEMENT	1,193,155	12,067	1,600,000	0	526,744	2,278,478
625	WATER FUND	1,000,475	3,121,887	0	(1,600,000)	2,232,064	290,298
627	AVIATION FUND	245,280	328,497	0	(91,000)	280,834	201,943
628	AIRPORT CAPITAL IMPROVEMENT	(18,674)	136,936	91,000	0	136,590	72,672
631	PARKING FUND	15,287	24,896	0	(7,000)	9,492	23,691
TOTAL ENTERPRISE FUNDS		7,652,137	9,839,226	3,807,508	(3,814,508)	7,185,423	10,298,940
REDEVELOPMENT							
363	REDEVELOPMENT SUCCESSOR AGENCY	108,391	129,294	0	0	78,887	158,798
364	REDEVELOPMENT 2011 BONDS	2,095,008	220	0	0	0	2,095,228
460	REDEVELOPMENT DEBT SERVICE	2,359,806	1,871,363	0	0	1,689,264	2,541,905
		4,563,205	2,000,877	0	0	1,768,151	4,795,931
TRUST/AGENCY FUNDS							
720	DEVELOPER DEPOSITS	172,464	121,401	0	0	128,601	165,264
721	CRANE CROSSING SPECIFIC PLAN	(37,613)	51,686	0	0	14,073	0
722	SIERRA POINT SPECIFIC PLAN	(442,871)	25,117	0	0	0	(417,754)
730	HERITAGE OAKS (CFD 2007-1) TRUST	100,203	643	0	0	16,218	84,628
733	TESORO 1 SAFEGUARD TRUST	50,000	0	0	0	0	50,000
740	BRIDLE RIDGE SOUTH TRAIL DEPOSITS	1,065,460	6,852	0	0	0	1,072,312
741	CRANE.PATTERSON SIGNAL	203,479	1,309	0	0	0	204,788
742	ANIMAL CONTROL TRUST	22,665	22,512	0	0	20,862	24,315
743	K-9 UNIT TRUST FUND	10,932	1,097	0	0	7,891	4,138
744	SENIOR CENTER TRUST FUND	9,503	31,406	0	0	30,733	10,176
745	POLICE RANGE TRUST FUND	11,914	13,376	65,000	0	62,947	27,343
746	SENIOR OUTREACH TRUST FUND	0	70,000	0	0	2,010	67,990
747	POLICE EQUESTRIAN UNIT FUND	(1,285)	8,777	0	0	5,910	1,582
769	SENIOR HOUSING CORP FUND	19,735	126	0	0	0	19,861
784	G&J STREET BOND REFUND	33,226	214	0	0	0	33,440
790	BRIDLE RIDGE 2003-2 CFD	484,441	333,091	0	0	293,268	524,264
791	BRIDLE RIDGE 2004-1 CFD	181,317	123,083	0	0	112,186	192,214
792	BRIDLE RIDGE 2005-1 CFD	370,153	338,957	0	0	225,208	483,902
799	GARBAGE COLLECTIONS	213,643	1,839,912	0	0	1,834,997	218,558
TOTAL AGENCY FUNDS		2,467,367	2,989,559	65,000	0	2,754,904	2,767,022
	ALL FUND TOTAL	40,106,198	33,119,252	8,520,616	(8,530,616)	30,010,681	43,204,769

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2016-17

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2016	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2017
110	GENERAL FUND	3,814,386	9,092,627	2,800,490	(1,448,852)	10,187,587	4,071,064
110	GENERAL FUND - Consolidated Fire Deposit	300,364	0	0	0	0	300,364
115	MEASURE O	150,386	1,701,500	0	(1,702,900)	0	148,986
		4,265,136	10,794,127	2,800,490	(3,151,752)	10,187,587	4,520,414
217	FACILITIES	0	159,615	156,438	0	316,053	0
218	RECREATION	0	48,785	185,192	0	233,977	0
219	ENGINEERING & PW ADMINSTRATION	0	28,300	157,222	0	185,522	0
220	DEVELOPMENT SERVICES	155,848	499,500	0	0	647,755	7,593
		155,848	736,200	498,852	0	1,383,307	7,593
SPECIAL REVENUE FUNDS							
203	SUPPLEMENTAL LAW ENFORC	12,055	100,120	0	(50,000)	50,000	12,175
209	FEDERAL ASSET SEIZURE	7,270	50	0	0	6,000	1,320
210	AB 109 - PUBLIC SAFETY REALINGMENT	37,059	50	0	0	17,760	19,349
211	NON JUDICIAL FORFEITURE	7,876	1,625	0	0	3,500	6,001
213	POLICE RESERVE SERVICES	5,533	25	0	0	0	5,558
214	SAFETY SALES TAX (PROP 172)	64,851	155,125	0	(160,000)	0	59,976
215	GAS TAX	826,240	456,356	0	(380,590)	804,732	97,274
221	LOCAL TRANSPORTATION	959,248	216,865	0	0	1,018,370	157,743
230	GENERAL PLAN	(393,372)	45,000	0	0	0	(348,372)
241	HOUSING	4,127,394	3,656	0	0	0	4,131,050
242	HOME LOAN CONSORTIUM	(76)	110,000	0	0	105,234	4,690
243	HOME LOAN REUSE	490,644	5	0	0	0	490,649
244	HOME CONSORTIUM REUSE	2,440,578	150	0	0	0	2,440,728
245	ECONOMIC DEVELOPMENT	648,794	2,500	0	0	23,022	628,272
248	CAL HOME LOAN REUSE	450,309	150	0	0	0	450,459
252	BRIDLE RIDGE STREET MAINT	39,883	41,163	0	0	0	81,046
265	NEIBORHOOD STABILIZATION	42,284	175	0	0	0	42,459
266	COMM DEVELOPMENT REUSE	748,104	130	0	0	100	748,134
267	COMMUNITY DEVELOPMENT BG	16,939	48,100	0	0	52,045	12,994
268	ABANDONED VEHICLE	91,518	18,300	0	(10,000)	2,000	97,818
270	EDUCATION/GOVT CTV	42,151	40,180	0	0	80,000	2,331
284	BRIDLE RIDGE LLMD	68,276	462,000	0	0	504,500	25,776
285	BURCHELL HILL LLMD	12,644	193,659	0	0	186,130	20,173
286	VINEYARDS LLMD	388,705	228,000	0	0	218,275	398,430
288	LIVE OAK LLMD	15,148	4,550	0	0	2,760	16,938
	REINMAN CT LLMD	14,745	7,360	0	0	9,960	12,145
	SUNSET MEADOWS LLMD	91,259	10,100	0	0	26,950	74,409
	STERLING HILLS LLMD	81,531	10,100	0	0	27,930	63,701
	MURDOCK ESTATES LLMD	(2,275)	989	0	0	950	(2,236)
291	FIRE SERVICES CFD 2003-1	12,201	342,400	0	(350,000)	0	4,601
292	PUBLIC SAFETY CFD 2007-1	80,713	127,650	0	(200,000)	0	8,363
293	MAINTENANCE SERVICES CFD 2015-01	0	47,869	0	0	8,000	39,869
TOTAL SPECIAL REVENUE FUNDS		11,428,229	2,674,402	0	(1,150,590)	3,148,218	9,803,823
CAPITAL PROJECT FUNDS							
316	SURFACE TRANSPORTATION	(199,001)	1,121,463	0	0	962,241	(39,779)
331	S. YOSEMITE PARK	(3,841)	2,699,064	0	0	2,823,405	(128,182)
343	PARKS CAPITAL FACILITIES	3,078,247	1,367,518	0	0	1,788,724	2,657,041
344	STREETS CAPITAL FACILITIES	(1,032,138)	90,000	0	0	64,000	(1,006,138)
349	STORM CAPITAL FACILITIES	660,584	127,500	0	0	289,500	498,584
354	ADMINISTRATION CAPITAL FACILITES	18,130	12,100	0	0	0	30,230
355	FIRE CAPITAL FACILITIES	(1,003,278)	65,000	0	0	0	(938,278)
356	POLICE CAPITAL FACILITIES	81,408	30,030	0	0	0	111,438
357	GENERAL GOVT CAPITAL FACILITIES	520,898	32,500	0	0	15,180	538,218
360	PLAN AREA FEE	175,000	70,000	0	0	0	245,000
623	SEWER CAPITAL FACILITIES	573,204	157,400	0	0	95,000	635,604
626	WATER CAPITAL FACILITIES	2,942,264	259,000	0	0	1,230,993	1,970,271
TOTAL CAPITAL PROJECT FUNDS		5,811,478	6,031,575	0	0	7,269,043	4,574,010
DEBT SERVICE FUNDS							
465	FIRE STATION DEBT SERVICE	82,742	500	160,000	0	161,205	82,037
467	2015 PENSION BONDS DEBT SERVICE	21,279	614,524	0	0	614,320	21,483
TOTAL DEBT SERVICE FUNDS		104,021	615,024	160,000	0	775,525	103,520

CITY OF OAKDALE
BUDGET SUMMARY BY FUND - PROJECTED BALANCE
2016-17

FUND #	FUND NAME DESCRIPTION	FUND BALANCE 07/01/2016	PROJECTED REVENUES	PROJECTED TRANSFERS IN	PROJECTED TRANSFERS OUT	PROJECTED EXPENDITURES	PROJECTED ENDING BALANCE 06/30/2017
INTERNAL SERVICE FUNDS							
232	FIRE EQUIPMENT REPLACEMENT	525,450	201,000	0	0	230,000	496,450
342	EQUIP REPLACEMENT FUND	111,551	4,500	0	0	0	116,051
510	DENTAL INSURANCE	32,299	55,060	0	0	54,500	32,859
512	EMPLOYEE FLEXIBLE SPENDING	766	18,200	0	0	18,200	766
515	RISK MANAGEMENT	169,129	100,200	0	0	110,000	159,329
520	EMPLOYEE LIABILITY FUND (OPEB)	879,191	32,750	300,000	0	320,220	891,721
525	INFORMATION TECHNOLOGY	6,081	146,950	0	0	135,000	18,031
530	VEHICLE REPLACEMENT	106,486	50,500	0	0	50,000	106,986
535	PERS LIABILITY	1,512,471	2,500	500,000	(100,000)	0	1,914,971
540	FACILITY MAINTENANCE FUND	234,740	1,500	150,000	0	171,000	215,240
		3,578,164	613,160	950,000	(100,000)	1,088,920	3,952,404
ENTERPRISE FUNDS							
613	SOLID WASTE	50,484	6,175	0	0	5,000	51,659
620	SEWER SRF RESERVE	351,670	1,200	116,508	0	0	469,378
621	SEWER CAPITAL REPLACEMENT	3,410,875	13,500	2,000,000	0	3,855,737	1,568,638
622	SEWER FUND	3,618,829	6,857,700	0	(2,116,508)	3,936,376	4,423,645
624	WATER CAPITAL REPLACEMENT	2,278,478	9,500	600,000	0	2,359,442	528,536
625	WATER FUND	290,298	3,166,500	0	(600,000)	2,554,084	302,714
627	AVIATION FUND	201,943	296,100	0	(156,750)	314,508	26,785
628	AIRPORT CAPITAL IMPROVEMENT	72,672	737,978	156,750	0	964,864	2,536
631	PARKING FUND	23,691	19,450	0	(7,000)	10,500	25,641
TOTAL ENTERPRISE FUNDS		10,298,940	11,108,103	2,873,258	(2,880,258)	14,000,511	7,399,532
REDEVELOPMENT							
363	REDEVELOPMENT SUCCESSOR AGENCY	158,798	254,174	0	0	235,600	177,372
364	REDEVELOPMENT 2011 BONDS	2,095,228	2,000	0	0	0	2,097,228
460	REDEVELOPMENT DEBT SERVICE	2,541,905	1,715,540	0	0	1,685,540	2,571,905
		4,795,931	1,971,714	0	0	1,921,140	4,846,505
TRUST/AGENCY FUNDS							
720	DEVELOPER DEPOSITS	165,264	125,000	0	0	125,000	165,264
721	CRANE CROSSING SPECIFIC PLAN	0	0	0	0	0	0
722	SIERRA POINT SPECIFIC PLAN	(417,754)	0	0	0	0	(417,754)
730	HERITAGE OAKS (CFD 2007-1) TRUST	84,628	500	0	0	16,582	68,546
733	TESORO 1 SAFEGUARD TRUST	50,000	100	0	0	0	50,100
740	BRIDLE RIDGE SOUTH TRAIL DEPOSITS	1,072,312	5,000	0	0	0	1,077,312
741	CRANE.PATTERSON SIGNAL	204,788	1,000	0	0	0	205,788
742	ANIMAL CONTROL TRUST	24,315	31,100	0	0	25,000	30,415
743	K-9 UNIT TRUST FUND	4,138	26,060	0	0	19,000	11,198
744	SENIOR CENTER TRUST FUND	10,176	35,070	0	0	35,000	10,246
745	POLICE RANGE TRUST FUND	27,343	8,050	0	0	17,000	18,393
746	SENIOR OUTREACH TRUST FUND	67,990	500	0	0	3,500	64,990
747	POLICE EQUESTRIAN UNIT FUND	1,582	7,000	0	0	4,500	4,082
769	SENIOR HOUSING CORP FUND	19,861	100	0	0	0	19,961
784	G&J STREET BOND REFUND	33,440	0	0	0	33,440	0
790	BRIDLE RIDGE 2003-2 CFD	524,264	331,500	0	0	291,500	564,264
791	BRIDLE RIDGE 2004-1 CFD	192,214	126,500	0	0	119,626	199,088
792	BRIDLE RIDGE 2005-1 CFD	483,902	212,500	0	0	230,200	466,202
799	GARBAGE COLLECTIONS	218,558	1,850,000	0	0	1,850,000	218,558
TOTAL AGENCY FUNDS		2,767,022	2,759,980	0	0	2,770,348	2,756,654
	ALL FUND TOTAL	43,204,769	37,304,285	7,282,600	(7,282,600)	42,544,599	37,964,455

SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES
FUND 110
FISCAL YEAR 2016-17

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES										
PROPERTY TAXES	2,496,278	2,541,136	2,828,181	3,000,542	3,090,981	3,208,780	81,460	3%	3,264,780	56,000
OTHER TAXES	4,002,675	4,006,296	4,213,730	4,631,919	4,916,340	4,750,300	2,279,429	48%	4,765,300	15,000
LICENSES	25,296	28,203	26,444	30,152	27,850	25,000	13,829	55%	25,000	0
FINES, FORFEITURES & PENALTIES	251,839	245,983	250,264	265,300	285,282	262,000	132,696	51%	262,000	0
USES OF MONEY & PROPERTY	106,731	126,027	140,771	141,685	122,979	131,200	62,065	47%	142,200	11,000
INTERGOVERNMENTAL	451,003	342,966	303,596	337,353	507,819	462,947	227,781	49%	462,947	0
SERVICE REVENUES	207,162	181,162	145,451	184,918	173,601	170,400	62,517	37%	170,400	0
OTHER REVENUE	32,837	4,939	0	0	0	0	0		0	0
TOTAL REVENUES	7,573,821	7,476,712	7,908,437	8,591,869	9,124,852	9,010,627	2,859,777	32%	9,092,627	82,000
EXPENDITURES										
1010 CITY COUNCIL	22,624	26,294	26,712	27,166	26,268	29,237	12,193	42%	29,237	0
1110 CITY MANAGER	235,588	290,195	198,598	224,432	240,523	255,919	118,940	46%	256,525	606
1120 HUMAN RESOURCES	61,973	68,538	22,815	26,504	55,755	56,941	30,540	54%	56,941	0
1210 CITY CLERK	155,248	121,694	126,484	153,638	178,970	204,086	84,741	42%	205,339	1,253
1310 FINANCE DEPARTMENT	142,158	182,416	151,967	155,676	191,116	205,961	94,664	46%	211,461	5,500
1320 CITY TREASURER	887	617	1,058	1,070	1,095	1,076	517	48%	1,076	0
1610 CITY ATTORNEY	91,233	114,562	138,440	112,522	116,103	110,000	121,867	111%	165,000	55,000
1910 GENERAL GOVERNMENT	346,810	471,367	466,994	456,505	540,482	482,653	283,624	59%	486,373	3,720
2110 POLICE ADMINISTRATION	920,280	907,389	883,486	884,178	880,090	841,484	448,141	53%	846,780	5,296
2120 POLICE DISPATCH	446,292	462,540	437,450	452,095	551,499	662,309	286,636	43%	657,336	(4,973)
2130 POLICE SPECIAL SERVICES	233,378	231,114	186,166	192,360	409,037	401,951	200,077	50%	420,732	18,781
2140 POLICE FIELD SERVICE	2,269,021	2,421,430	2,251,523	2,198,691	2,696,228	2,743,075	1,304,583	48%	2,803,075	60,000
2160 ANIMAL CONTROL	116,443	105,828	121,936	133,661	161,907	155,199	80,317	52%	154,399	(800)
2161 ANIMAL CONTROL-RIVERBANK	130,167	112,181	109,045	154,290	151,065	153,895	73,616	48%	153,895	0
2210 FIRE DEPARTMENT	2,520,284	2,530,727	2,383,644	2,172,324	2,335,923	2,412,897	1,151,201	48%	2,412,897	0
4120 GARAGE DEPARTMENT	85,002	78,741	70,171	73,649	91,527	118,775	44,936	38%	118,798	23
4140 STREET MAINTENANCE	198,708	221,414	236,556	243,909	311,017	356,622	156,899	44%	353,669	(2,953)
4141 STREET SWEEPING	19,704	48,308	58,707	64,925	60,568	65,000	34,105	52%	65,000	0
4142 STREET LIGHTS/TRAFFIC SIGNALS	185,831	192,732	185,395	228,548	236,012	261,940	97,211	37%	261,940	0
7210 PARK MAINTENANCE	314,798	253,844	267,959	284,478	360,274	409,249	239,150	58%	413,249	4,000
7213 FACILITY MAINTENANCE	50,011	40,818	158	34,067	28,931	71,713	21,716	30%	71,713	0
7216 CROSSING GUARDS	24,002	19,722	12,423	15,795	11,823	17,152	6,670	39%	17,152	0
CAPITAL PROJECTS	0	0	0	0	0	25,000	0	0%	25,000	0
TOTAL EXPENDITURES	8,570,442	8,902,471	8,337,687	8,290,483	9,636,213	10,017,134	4,892,344	49%	10,187,587	145,453
REVENUES OVER (UNDER) EXPENDITURES	(996,621)	(1,425,759)	(429,250)	301,386	(511,361)	(1,006,507)	(2,032,567)	202%	(1,094,960)	(88,453)
TRANSFER IN	917,835	2,445,954	2,700,226	1,984,949	2,882,617	2,800,490	1,249,837	45%	2,800,490	0
TRANSFER OUT	(217,800)	(1,324,194)	(1,268,763)	(1,536,795)	(1,670,491)	(1,447,345)	(723,673)	50%	(1,448,852)	(1,507)
NET	(296,586)	(303,999)	1,002,213	749,540	700,765	346,638	(1,506,403)	(4.35)	256,678	(89,960)

GENERAL FUND (110)
REVENUES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
PROPERTY TAXES									
110-1910-301-01-00 PROPERTY TAX SECURED	1,140,967	1,267,152	1,378,295	1,425,791	1,491,000	0	0%	1,491,000	0
110-1910-301-01-01 REDEVELOPMENT PASS THRU	145,591	127,394	183,802	118,372	183,800	0	0%	183,800	0
110-1910-301-01-01 PROP TAX ADMIN SETTLEMENT	0	135,399	0	0	0	0	0%	0	0
110-1910-301-02-00 PROPERTY TAX UNSECURED	65,431	67,450	72,068	78,582	77,000	81,460	106%	83,000	6,000
110-1910-301-04-00 SUPPLEMENTAL TAXES	10,852	25,383	17,295	25,622	15,000	0	0%	15,000	0
110-1910-301-07-00 HOMEOWNER'S PROPERTY TAX	19,658	18,743	16,561	18,566	18,000	0	0%	18,000	0
110-1910-301-09-00 FHA IN LIEU	585	0	580	663	600	0	0%	600	0
110-1910-301-12-00 PROP TAX - VLF IN LIEU	1,158,052	1,186,660	1,331,941	1,423,385	1,423,380	0	0%	1,473,380	50,000
	2,541,136	2,828,181	3,000,542	3,090,981	3,208,780	81,460	3%	3,264,780	56,000
OTHER TAXES									
110-1910-302-01-00 SALES & USE TAX	2,053,331	2,097,612	2,376,102	2,717,621	3,200,000	1,707,685	53%	3,200,000	0
110-1910-302-01-01 IN-LIEU SALES TAX	674,526	758,897	715,003	636,597	0	0	0%	0	0
110-1910-302-03-00 HOTEL MOTEL TAX	220,920	229,377	261,465	298,179	290,000	185,569	64%	305,000	15,000
110-1910-302-04-01 GARBAGE FRANCHISE FEE	364,686	390,148	394,454	397,050	400,000	209,314	52%	400,000	0
110-1910-302-04-04 PG&E/MID FRANCHISE FEE	276,865	304,157	348,821	324,273	325,000	0	0%	325,000	0
110-1910-302-04-05 CABLE TV FRANCHISE FEE	153,111	162,622	178,630	203,484	200,000	98,512	49%	200,000	0
110-2110-302-04-06 TOW OPERATORS	15,435	9,345	18,340	21,910	22,000	7,910	36%	22,000	0
110-1910-302-07-00 BUSINESS LICENSE FEE	181,694	183,924	195,210	167,740	160,000	15,441	10%	160,000	0
110-1310-302-08-00 YARD SALES	3,433	3,793	3,408	2,923	3,300	1,178	36%	3,300	0
110-1910-302-09-00 PROPERTY TRANSFER TAX	62,295	73,855	140,486	146,563	150,000	53,820	36%	150,000	0
	4,006,296	4,213,730	4,631,919	4,916,340	4,750,300	2,279,429	48%	4,765,300	15,000
LICENSES									
110-2160-303-01-00 ANIMAL LICENSE	28,203	26,444	30,152	27,850	25,000	13,829	55%	25,000	0
	28,203	26,444	30,152	27,850	25,000	13,829	55%	25,000	0
FINES, FORFEITURES & PENALTIES									
110-2110-304-01-00 VEHICLE CODE AND COURT FINES	90,028	81,421	91,805	107,638	84,000	33,034	39%	84,000	0
110-1310-304-03-00 RETURNED CHECK CHARGE	4,697	4,281	3,370	3,015	3,000	1,600	53%	3,000	0
110-1310-304-04-00 PENALTIES	141,486	156,734	163,193	167,795	165,000	93,969	57%	165,000	0
110-2160-304-07-01 ANIMAL FINES	9,759	7,828	6,932	6,834	10,000	4,093	41%	10,000	0
110-2110-304-08-00 MUNICIPAL CITATIONS	13	0	0	0	0	0	0%	0	0
	245,983	250,264	265,300	285,282	262,000	132,696	51%	262,000	0

GENERAL FUND (110)
REVENUES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
USES OF MONEY & PROPERTY									
110-1910-305-01-00 INVESTMENT EARNINGS	25,976	26,840	17,242	40,076	35,000	22,795	65%	40,000	5,000
110-1910-305-03-01 CELL TOWER RENT	18,000	24,776	25,519	26,285	26,200	13,567	52%	26,200	0
110-1910-305-03-07 LAND LEASE ROBANN RANCH	40,119	53,155	62,924	20,618	40,000	7,703	19%	40,000	0
110-1910-305-12-00 RENT AND ADMIN CHARGE ENT	36,000	36,000	36,000	36,000	30,000	18,000	60%	36,000	6,000
110-1910-305-16-00 SALE OF SURPLUS PROPERTY	5,932	0	0	0	0	0	0%	0	0
	126,027	140,771	141,685	122,979	131,200	62,065	47%	142,200	11,000
INTERGOVERNMENTAL									
110-1910-306-02-00 MOTOR VEHICLE IN LIEU	9,008	0	8,787	8,785	0	0	0%	0	0
110-4141-306-11-00 STATE STREET SWEEPING	21,581	13,429	17,905	17,905	17,900	8,953	50%	17,900	0
110-2110-306-12-00 SCHOOL SHARE POLICE OFFIC	0	0	0	0	67,500	33,767	50%	67,500	0
110-7216-306-12-01 SCHOOL SHARE CROSSING GUARDS	12,000	12,000	12,000	12,000	12,000	0	0%	12,000	0
110-2110-306-14-01 POST REIMBURSEMENT	19,527	16,256	6,367	5,257	14,000	1,492	11%	14,000	0
110-2210-306-14-02 FEMA REIMBURSEMENT	10,238	0	0	0	0	0	0%	0	0
110-2210-306-14-03 OES REIMBURSEMENT	77,664	93,581	11,118	0	0	0	0%	0	0
110-2110-306-14-04 OTHER REIMBURSEMENT	13,516	11,487	5,049	17,743	7,500	6,899	92%	7,500	0
110-2210-306-14-04 OTHER REIMBURSEMENT	1,970	0	0	0	0	0	0%	0	0
110-2210-306-15-00 OID REIMBURSEMENT	0	0	0	0	0	0	0%	0	0
110-2110-306-33-02 CHRP GRANT	0	0	0	0	0	0	0%	0	0
110-2110-306-33-05 COUNTY DEA GRANT	2,073	0	0	0	0	0	0%	0	0
110-2110-306-14-03 OES REIMBURSEMENT	0	4,675	0	0	0	0	0%	0	0
110-2110-306-34-04 CELL PHONE AWARE (DD1323)	2,861	2,162	0	0	0	0	0%	0	0
110-2110-306-34-05 BICYCLE HELMET GRANT (20846)	461	0	0	0	0	0	0%	0	0
110-2120-306-37-00 NEWMAN DISPATCH SERVICES	0	0	113,054	186,000	186,000	93,000	50%	186,000	0
110-2161-306-36-00 RIVERBANK ANIMAL SERVICES	172,067	150,006	163,073	165,784	158,047	83,670	53%	158,047	0
110-1910-306-48-00 STATE MANDATED COST	0	0	0	94,345	0	0	0%	0	0
	342,966	303,596	337,353	507,819	462,947	227,781	49%	462,947	0

GENERAL FUND (110)
REVENUES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SERVICE REVENUES									
110-2110-307-05-01 LIVESCAN REVENUES	4,348	3,101	4,130	4,215	3,500	1,523	44%	3,500	0
110-2110-307-05-02 FALSE ALARMS	3,710	4,160	3,445	3,260	4,000	3,100	78%	4,000	0
110-2110-307-05-03 VEHICLE RELEASE	28,780	16,081	38,851	36,832	35,000	13,840	40%	35,000	0
110-2110-307-05-04 POLICE REPORTS	5,999	4,532	4,260	4,294	4,500	2,277	51%	4,500	0
110-2110-307-05-05 POLICE MISC REVENUE	5,245	4,220	6,388	2,808	5,000	399	8%	5,000	0
110-2110-307-05-07 ADMIN PROCESSING FEE	1,725	781	913	1,980	2,000	435	22%	2,000	0
110-2110-307-05-08 MASSAGE OWNER/TECH FEE	0	0	0	0	0	0	0%	0	0
110-2110-307-05-09 GUN STORAGE/RELEASE FEE	267	0	221	4,123	1,500	484	32%	1,500	0
110-2110-307-05-10 BICYCLE LICENSES	0	0	150	48	50	18	36%	50	0
110-2160-307-08-00 ANIMAL SHELTER FEES	17,553	11,355	10,675	9,986	11,000	5,312	48%	11,000	0
110-1310-307-10-00 ASSMT DIST. ADMIN CHARGES	57,227	52,240	52,000	51,712	52,000	25,638	49%	52,000	0
110-7210-307-10-00 PARKS SERVICE CHARGES	25,770	19,700	7,500	0	0	0	0%	0	0
110-4140-307-15-00 SPECIAL PUBLIC WORKS SERV	4,904	9,299	6,911	437	500	2,421	484%	500	0
110-1310-307-17-00 DEVELOPMENT SERVICE CHARGE	2,892	4,244	15,869	4,210	4,500	1,817	40%	4,500	0
110-7210-307-21-13 MISC. PARK RENTAL	2,520	3,500	1,935	1,940	1,800	1,040	58%	1,800	0
110-1310-307-26-00 BUSINESS LICENSE PROCESSING	0	0	12,342	33,125	31,000	0	0%	31,000	0
110-1910-307-27-00 MISCELLANEOUS	14,567	6,255	13,325	9,318	10,000	2,888	29%	10,000	0
110-1210-307-29-00 NOTARY FEE	335	55	70	10	50	10	20%	50	0
110-1910-313-01-00 BLOCK PARTY/SPECIAL EVENT	5,320	5,928	5,933	5,303	4,000	1,315	33%	4,000	0
	181,162	145,451	184,918	173,601	170,400	62,517	37%	170,400	0
OTHER REVENUE									
110-1910-308-11-00 GENERAL LIABILITY REBATE	0	0	0	0	0	0	0%	0	0
110-4142-308-07-04 STREET LIGHTS	4,939	0	0	0	0	0	0%	0	0
	4,939	0	0	0	0	0	0%	0	0
	7,476,712	7,908,437	8,591,869	9,124,852	9,010,627	2,859,777	32%	9,092,627	82,000
INTERFUND TRANSFERS									
TRANSFERS IN									
110-1910-399-91-15 MEASURE Y	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	709,542	42%	1,702,900	0
110-2110-399-92-03 SUPPLEMENTAL LAW ENFORCEMENT	50,000	50,000	50,000	50,000	50,000	25,000	50%	50,000	0
110-2110-399-92-05 TRAFFIC SAFETY	1,250	0	0	0	0	0	0%	0	0
110-2110-399-92-14 SAFETY SALES TAX (PROP 172)	98,000	100,000	100,000	100,000	100,000	50,000	50%	100,000	0
110-2110-399-92-68 ABANDONED VEHICLE ABATE	9,674	4,282	6,587	7,782	10,000	0	0%	10,000	0
110-2110-399-92-92 PUBLIC SAFETY CFD 2007-1	11,000	25,000	30,000	30,000	100,000	50,000	50%	100,000	0
110-2110-399-96-31DOWNTOWN PARKING	7,000	7,000	7,000	7,000	7,000	0	0%	7,000	0
110-2210-399-92-91 FIRE SERVICES CFD 2003-1	285,000	300,000	170,000	140,000	190,000	95,000	50%	190,000	0
110-2210-399-92-92 PUBLIC SAFETY CFD 2007-1	11,000	25,000	30,000	30,000	100,000	50,000	50%	100,000	0
110-2210-399-92-14 SAFETY SALES TAX (PROP 172)	42,000	60,000	60,000	60,000	60,000	30,000	50%	60,000	0
110-1910-399-95-35 PERS LIABILITY FUND	0	0	0	0	100,000	50,000	0%	100,000	0
GAS TAX	431,030	227,140	269,633	269,633	380,590	190,295	50%	380,590	0
	2,445,954	2,700,226	1,984,949	2,882,617	2,800,490	1,249,837	45%	2,800,490	0
TOTAL REVENUES	9,922,666	10,608,663	10,576,818	12,007,469	11,811,117	4,109,614	35%	11,893,117	82,000

GENERAL FUND (110)

CITY COUNCIL Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1010-410-12-00 SALARIES - PART-TIME	20,830	22,278	21,692	22,620	22,339	10,796	48%	22,339	0
110-1010-410-14-02 HEALTH INSURANCE	1,130	0	0	0	0	0	0%	0	0
110-1010-410-14-03 WORKERS COMPENSATION INS	631	490	805	972	903	389	43%	903	0
110-1010-410-14-04 SOCIAL SECURITY/MEDICARE	1,432	1,671	1,659	1,729	1,645	760	46%	1,645	0
* SALARIES & BENEFITS	24,023	24,439	24,156	25,321	24,887	11,945	48%	24,887	0
OPERATIONS & MAINTENANCE									
110-1010-410-16-01 TRAVEL	555	315	1,023	0	200	0	0%	200	0
110-1010-410-16-04 CONFERENCES	0	0	1,167	579	2,350	0	0%	2,350	0
110-1010-410-22-00 ADVERTISING	0	753	0	145	400	0	0%	400	0
110-1100-410-25-03 CONTRACT SERVICES	0	0	0	10	0	0	0%	0	0
110-1010-410-27-01 OFFICE SUPPLIES	1,287	745	490	153	800	248	31%	800	0
110-1010-410-27-06 GENERAL SUPPLIES	339	405	326	6	500	0	0%	500	0
110-1010-410-29-00 POSTAGE	90	55	4	54	100	0	0%	100	0
* OPERATIONS & MAINTENANCE	2,271	2,273	3,010	947	4,350	248	6%	4,350	0
TOTAL	26,294	26,712	27,166	26,268	29,237	12,193	42%	29,237	0

GENERAL FUND (110)

CITY MANAGER Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1110-411-10-00 SALARIES	233,037	147,308	153,986	160,345	173,543	82,773	48%	173,543	0
110-1110-411-10-08 RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0%	0	0
110-1110-411-12-00 SALARIES - PART-TIME	391	0	11,796	8,226	0	0	0%	0	0
110-1110-411-14-01 RETIREMENT	24,582	16,713	18,348	26,869	30,370	14,399	47%	30,370	0
110-1110-411-14-02 HEALTH INSURANCE	7,665	12,218	11,558	16,543	17,857	8,654	48%	18,463	606
110-1110-411-14-03 WORKERS COMPENSATION INS	5,210	2,751	6,431	6,395	7,578	3,212	42%	7,578	0
110-1110-411-14-04 SOCIAL SECURITY/MEDICARE	7,523	1,771	3,023	2,989	2,546	1,076	42%	2,546	0
110-1110-411-14-05 LONG TERM DISABILITY INS.	824	882	1,090	1,247	1,272	578	45%	1,272	0
110-1110-411-14-06 STATE UNEMPLOYMENT	946	421	1,252	525	521	0	0%	521	0
110-1110-411-14-07 DEFERED COMPENSATION	4,498	11,035	11,235	12,018	12,600	5,870	47%	12,600	0
110-1110-411-14-08 LIFE INSURANCE	692	655	655	665	657	292	44%	657	0
				0					
* SALARIES & BENEFITS	285,368	193,754	219,374	235,822	246,944	116,854	47%	247,550	606
OPERATIONS & MAINTENANCE									
110-1110-411-16-01 TRAVEL	3,336	268	757	2	2,000	230	12%	2,000	0
110-1110-411-16-02 TRAINING	77	642	550	292	1,700	50	3%	1,700	0
110-1110-411-16-05 MEMBERSHIPS	0	1,535	1,435	1,652	1,600	1,500	94%	1,600	0
110-1110-411-25-03 CONTRACT SERVICES	656	287	126	577	1,000	0	0%	1,000	0
110-1110-411-25-09 TECHNOLOGY SUPPORT	0	0	0	0	500	0	0%	500	0
110-1110-411-27-01 OFFICE SUPPLIES	726	1,947	2,074	1,998	2,000	280	14%	2,000	0
110-1110-411-29-00 POSTAGE	32	165	116	180	175	26	15%	175	0
* OPERATIONS & MAINTENANCE	4,827	4,844	5,058	4,701	8,975	2,086	23%	8,975	0
TOTAL	290,195	198,598	224,432	240,523	255,919	118,940	46%	256,525	606

GENERAL FUND (110)

HUMAN RESOURCES Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1120-411-10-00 SALARIES	48,249	0	0	28,794	37,759	18,813	50%	37,759	0
110-1120-411-14-01 RETIREMENT	14,646	0	0	2,308	3,077	1,474	48%	3,077	0
110-1120-411-14-02 HEALTH INSURANCE	2,474	0	0	5,837	7,804	3,782	48%	7,804	0
110-1120-411-14-03 WORKERS COMPENSATION INS	1,143	0	0	1,360	1,619	692	43%	1,619	0
110-1120-411-14-04 SOCIAL SECURITY/MEDICARE	563	0	0	354	567	212	37%	567	0
110-1120-411-14-05 LONG TERM DISABILITY INS.	342	0	0	225	284	130	46%	284	0
110-1120-411-14-06 STATE UNEMPLOYMENT	252	0	0	434	217	0	0%	217	0
110-1120-411-14-08 LIFE INSURANCE	243	0	0	90	110	49	45%	110	0
* SALARIES & BENEFITS	67,912	0	0	39,402	51,437	25,152	49%	51,437	0
OPERATIONS & MAINTENANCE									
110-1120-411-16-01 TRAVEL	0	0	0	0	650	1,913	294%	650	0
110-1120-411-16-02 TRAINING	0	0	0	0	870	1,255	144%	870	0
110-1120-411-16-05 MEMBERSHIPS	0	0	0	0	884	353	40%	884	0
110-1120-411-22-00 ADVERTISING	66	0	0	0	0	0	0%	0	0
110-1120-411-25-03 CONTRACT SERVICES	24	22,815	26,504	14,516	1,500	1,020	68%	1,500	0
110-1120-411-27-01 OFFICE SUPPLIES	467	0	0	1,837	1,500	795	53%	1,500	0
110-1120-411-29-00 POSTAGE	69	0	0	0	100	52	52%	100	0
* OPERATIONS & MAINTENANCE	626	22,815	26,504	16,353	5,504	5,388	98%	5,504	0
TOTAL	68,538	22,815	26,504	55,755	56,941	30,540	54%	56,941	0

GENERAL FUND (110)

CITY CLERK Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2016/17 Actual	2016/17 Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1210-412-10-00 SALARIES	68,149	83,239	88,323	94,604	94,563	47,372	50%	94,563	0
110-1210-412-10-08 RETIREE HEALTH INSURANCE	12,000	12,000	12,000	0	0	0	0%	0	0
110-1210-412-12-00 SALARIES - PART-TIME	2,300	2,400	2,115	2,345	2,407	1,163	48%	2,407	0
110-1210-412-14-01 RETIREMENT	12,800	18,964	21,273	44,872	48,936	23,218	47%	48,936	0
110-1210-412-14-02 HEALTH INSURANCE	0	0	321	11,725	12,345	5,982	48%	13,598	1,253
110-1210-412-14-03 WORKERS COMPENSATION INS	2,419	1,892	3,406	3,697	4,006	1,720	43%	4,006	0
110-1210-412-14-04 SOCIAL SECURITY/MEDICARE	2,749	1,300	1,253	1,456	1,564	649	41%	1,564	0
110-1210-412-14-05 LONG TERM DISABILITY INS.	321	629	687	730	710	327	46%	710	0
110-1210-412-14-06 STATE UNEMPLOYMENT	323	434	434	434	434	0	0%	434	0
110-1210-412-14-08 LIFE INSURANCE	117	218	218	222	219	97	44%	219	0
* SALARIES & BENEFITS	101,178	121,076	130,030	160,085	165,184	80,528	49%	166,437	1,253
OPERATIONS & MAINTENANCE									
110-1210-412-16-01 TRAVEL	349	282	607	76	800	793	99%	800	0
110-1210-412-16-02 TRAINING	525	215	550	250	1,700	475	28%	1,700	0
110-1210-412-16-05 MEMBERSHIPS	60	290	182	434	565	0	0%	565	0
110-1210-412-22-00 ADVERTISING	1,083	140	2,215	3,128	4,000	1,719	43%	4,000	0
110-1210-412-25-03 CONTRACT SERVICES	2,215	69	106	6,613	6,000	0	0%	6,000	0
110-1210-412-25-09 TECHNOLOGY SUPPORT	805	0	0	0	200	0	0%	200	0
110-1210-412-27-01 OFFICE SUPPLIES	2,622	4,291	4,494	5,066	6,000	1,105	18%	6,000	0
110-1210-412-29-00 POSTAGE	324	121	129	153	400	83	21%	400	0
110-1210-412-30-00 ELECTION EXPENSE	11,633	0	12,362	0	15,000	38	0%	15,000	0
* OPERATIONS & MAINTENANCE	19,616	5,408	20,645	15,720	34,665	4,213	12%	34,665	0
CAPITAL OUTLAY									
110-1210-412-41-06 COMPUTER & RELATED EQUIP	900	0	0	0	0	0	0%	0	0
110-1210-412-41-07 OFFICE FURNITURE	0	0	2,963	3,165	4,237	0	0%	4,237	0
* CAPITAL OUTLAY	900	0	2,963	3,165	4,237	0	0%	4,237	0
TOTAL	121,694	126,484	153,638	178,970	204,086	84,741	42%	205,339	1,253

GENERAL FUND (110)

FINANCE Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1310-413-10-00 SALARIES	97,497	83,349	82,793	97,902	98,973	44,120	45%	98,973	0
110-1310-413-12-00 SALARIES - PART-TIME	4,147	78	0	0	0	0	0%	0	0
110-1310-413-14-01 RETIREMENT	24,390	16,650	15,734	33,609	37,115	15,704	42%	37,115	0
110-1310-413-14-02 HEALTH INSURANCE	7,623	8,092	15,212	15,299	16,807	6,863	41%	16,807	0
110-1310-413-14-03 WORKERS COMPENSATION INS	2,575	1,366	3,385	4,365	4,381	1,631	37%	4,381	0
110-1310-413-14-04 SOCIAL SECURITY/MEDICARE	2,054	962	1,034	1,240	1,476	518	35%	1,476	0
110-1310-413-14-05 LONG TERM DISABILITY INS.	716	644	625	681	686	272	40%	686	0
110-1310-413-14-06 STATE UNEMPLOYMENT	1,076	321	412	477	477	0	0%	477	0
110-1310-413-14-07 DEFERED COMPENSATION	2,585	2,459	2,639	2,692	2,817	1,215	43%	2,817	0
110-1310-413-14-08 LIFE INSURANCE	513	418	411	420	429	167	39%	429	0
* SALARIES & BENEFITS	143,176	114,339	122,245	156,685	163,161	70,490	43%	163,161	0
OPERATIONS & MAINTENANCE									
110-1310-413-16-02 TRAINING	0	0	0	831	1,000	187	19%	1,000	0
110-1310-413-16-05 MEMBERSHIPS	2	230	226	238	300	143	48%	300	0
110-1310-413-19-00 BANK/CC SERVICE CHARGES	3,500	766	397	609	1,000	840	84%	1,500	500
110-1310-413-25-02 AUDIT	9,500	5,000	7,000	7,975	9,000	7,325	81%	9,000	0
110-1310-413-25-03 CONTRACT SERVICES	2,577	2,522	2,475	2,878	3,000	1,577	53%	8,000	5,000
110-1310-413-25-12 SOFTWARE	18,962	26,066	20,125	17,033	23,000	11,142	48%	23,000	0
110-1310-413-27-01 OFFICE SUPPLIES	473	169	647	992	1,000	59	6%	1,000	0
110-1310-413-27-06 GENERAL SUPPLIES	2,289	65	(210)	834	1,000	1,529	153%	1,000	0
110-1310-413-29-00 POSTAGE	1,937	2,810	2,771	3,041	3,500	1,372	39%	3,500	0
* OPERATIONS & MAINTENANCE	39,240	37,628	33,431	34,431	42,800	24,174	56%	48,300	5,500
TOTAL	182,416	151,967	155,676	191,116	205,961	94,664	46%	211,461	5,500

GENERAL FUND (110)

CITY TREASURER Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1320-413-12-00 SALARIES - PART-TIME	562	963	960	978	966	467	48%	966	0
110-1320-413-14-03 WORKERS COMPENSATION INS	12	21	36	42	39	17	44%	39	0
110-1320-413-14-04 SOCIAL SECURITY/MEDICARE	43	74	74	75	71	33	46%	71	0
* SALARIES & BENEFITS	617	1,058	1,070	1,095	1,076	517	48%	1,076	0
TOTAL	617	1,058	1,070	1,095	1,076	517	48%	1,076	0

GENERAL FUND (110)

CITY ATTORNEY Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1610-416-10-00 SALARIES	4,636	0	0	0	0	0	0	0	0
110-1610-416-14-01 RETIREMENT	1,537	0	0	0	0	0	0	0	0
110-1610-416-14-03 WORKERS COMPENSATION INS	111	0	0	0	0	0	0	0	0
110-1610-416-14-04 SOCIAL SECURITY/MEDICARE	67	0	0	0	0	0	0	0	0
110-1610-416-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0	0	0
110-1610-416-14-08 LIFE INSURANCE	0	0	0	0	0	0	0	0	0
* SALARIES & BENEFITS	6,351	0	0	0	0	0	0%	0	0
OPERATIONS & MAINTENANCE									
110-1610-416-25-03 CONTRACT SERVICES	108,211	138,440	112,522	116,103	110,000	121,867	111%	165,000	55,000
* OPERATIONS & MAINTENANCE	108,211	138,440	112,522	116,103	110,000	121,867	111%	165,000	55,000
TOTAL	114,562	138,440	112,522	116,103	110,000	121,867	111%	165,000	55,000

GENERAL FUND (110)

GENERAL GOVERNMENT Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-1910-419-14-01 RETIREMENT	87,811	88,381	88,959	93,048	94,710	47,355	50%	94,710	0
110-1910-419-14-02 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	47,355	50%	94,710	0
OPERATIONS & MAINTENANCE									
110-1910-419-15-00 LIABILITY INSURANCE	116,076	132,934	124,404	106,857	116,800	100,533	86%	116,800	0
110-1910-419-16-05 MEMBERSHIPS	24,571	26,853	26,151	26,264	32,500	17,606	54%	32,500	0
110-1910-419-20-01 ELECTRIC	20,221	19,673	19,463	23,051	20,000	14,793	74%	20,000	0
110-1910-419-20-02 GAS	4,615	3,534	916	753	4,000	368	9%	4,000	0
110-1910-419-20-03 TELEPHONE	13,132	7,062	7,030	7,059	7,500	1,462	19%	7,500	0
110-1910-419-23-00 LEASES	6,466	4,697	6,267	6,721	6,380	7,023	110%	10,100	3,720
110-1910-419-25-03 CONTRACT SERVICES	16,824	5,380	13,779	40,210	32,000	16,121	50%	32,000	0
110-1910-419-25-09 TECHNOLOGY SUPPORT	10,191	12,809	3,117	0	0	0	0%	0	0
110-1910-419-25-12 SOFTWARE	1,400	7,396	3,906	0	0	0	0%	0	0
110-1910-419-26-01 FUEL & OIL	552	325	425	331	600	110	18%	600	0
110-1910-419-27-01 OFFICE SUPPLIES	89	168	59	239	300	59	20%	300	0
110-1910-419-27-06 GENERAL SUPPLIES	4,364	4,949	7,677	7,515	6,200	4,460	72%	6,200	0
110-1910-419-29-00 POSTAGE	2,246	2,826	3,145	2,757	3,500	807	23%	3,500	0
110-1910-419-34-00 SAFETY PROGRAMS	0	0	0	0	2,000	0	0%	2,000	0
110-1910-419-36-01 INSURANCE CLAIMS	499	0	750	2,187	1,200	0	0%	1,200	
* OPERATIONS & MAINTENANCE	221,246	228,606	217,089	223,944	232,980	163,342	70%	236,700	3,720
CAPITAL OUTLAY									
110-1910-419-41-06 COMPUTER EQUIPMENT	0	538	1,588	0	0	0	0%	0	0
110-1910-419 - CP1543 - OLD DUMP SITE REMEDIATION	0	0	0	68,811	0	0	0%	0	0
* CAPITAL OUTLAY	0	538	1,588	68,811	0	0	0%	0	0
INTER DEPARTMENTAL CHARGES									
110-1910-419-80-04 RISK MANAGEMENT CHARGE	63,512	63,512	63,512	63,512	63,512	27,202	43%	63,512	0
110-1910-419-80-05 EMPLOYEE LIABILITY CHARGE	19,848	19,848	19,848	19,848	19,848	9,924	50%	19,848	0
110-1910-419-80-06 INFORMATION TECH CHARGE	19,848	19,848	19,848	39,564	39,848	19,924	50%	39,848	0
110-1910-419-80-07 VEHICLE REPLACEMENT CHARGE	31,755	31,755	31,755	31,755	31,755	15,877	50%	31,755	0
* INTER DEPARTMENTAL CHARGES	134,963	134,963	134,963	154,679	154,963	72,927	47%	154,963	0
TOTAL	471,367	466,994	456,505	540,482	482,653	283,624	59%	486,373	3,720

GENERAL FUND (110)

POLICE - ADMINISTRATION Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2110-421-10-00 SALARIES	273,615	267,208	262,183	250,078	227,693	126,498	56%	274,951	47,258
110-2110-421-10-08 RETIREES (INS REIMB)	27,322	12,000	11,694	0	0	0	0%	0	0
110-2110-421-11-00 OVERTIME SALARIES	7,527	7,761	5,636	153	0	0	0%	0	0
110-2110-421-12-00 SALARIES - PART-TIME	11,424	18,070	24,261	31,996	33,585	17,001	51%	33,585	0
110-2110-421-14-01 RETIREMENT	127,848	115,556	114,053	138,563	123,276	29,518	24%	57,343	(65,933)
110-2110-421-14-02 HEALTH INSURANCE	13,683	18,918	20,978	23,548	22,800	9,632	42%	25,219	2,419
110-2110-421-14-03 WORKERS COMPENSATION INS	26,568	27,742	31,293	30,980	24,547	12,013	49%	26,965	2,418
110-2110-421-14-04 SOCIAL SECURITY/MEDICARE	4,939	5,383	6,035	7,264	5,866	5,870	100%	9,750	3,884
110-2110-421-14-05 LONG TERM DISABILITY INS.	1,958	1,853	1,997	1,997	1,944	536	28%	1,944	0
110-2110-421-14-06 STATE UNEMPLOYMENT	2,000	1,930	2,122	2,616	1,736	434	25%	1,736	0
110-2110-421-14-07 DEFERED COMPENSATION	0	0	0	0	0	2,232	0%	8,250	8,250
110-2110-421-14-08 LIFE INSURANCE	725	887	952	956	937	203	22%	937	0
* SALARIES & BENEFITS	497,609	477,308	481,204	488,151	442,384	203,937	46%	440,680	(1,704)
OPERATIONS & MAINTENANCE									
110-2110-421-16-02 TRAINING	12,796	15,890	10,938	15,664	13,000	14,726	113%	20,000	7,000
110-2110-421-16-03 POST TRAINING	21,614	7,812	14,992	13,930	15,000	19,137	128%	25,000	10,000
110-2110-421-16-05 MEMBERSHIPS	1,270	1,902	661	285	1,100	684	62%	1,100	0
110-2110-421-19-00 BANK/CC SERVICE CHARGES	0	0	511	607	600	254	42%	600	0
110-2110-421-20-03 TELEPHONE	30,638	28,135	37,624	35,171	31,500	19,717	63%	31,500	0
110-2110-421-20-04 CELL PHONES & PAGERS	12,044	7,369	12,040	11,381	10,500	5,002	48%	10,500	0
110-2110-421-22-00 ADVERTISING	388	1,046	778	0	1,500	0	0%	1,000	(500)
110-2110-421-23-00 LEASES	5,054	5,283	7,079	7,842	7,100	4,373	62%	7,100	0
110-2110-421-24-03 VEHICLES MAINTENANCE	42,850	46,284	34,405	67,598	46,000	19,583	43%	40,000	(6,000)
110-2110-421-24-04 RADIOS MAINTENANCE	9,323	4,147	6,277	4,019	6,100	2,013	33%	6,100	0
110-2110-421-25-03 CONTRACT SERVICES	58,385	43,008	24,289	23,168	30,000	25,882	86%	38,000	8,000
110-2110-421-25-06 RECUITMENT COSTS	5,860	5,129	7,625	7,936	17,000	5,689	33%	9,000	(8,000)
110-2110-421-25-07 TASK FORCE	33,150	35,642	44,522	5,474	28,000	23,780	85%	28,000	0
110-2110-421-26-01 FUEL & OIL	75,013	77,047	58,315	51,453	60,000	19,136	32%	48,000	(12,000)
110-2110-421-27-01 OFFICE SUPPLIES	10,966	12,702	13,453	11,727	13,000	5,891	45%	13,000	0
110-2110-421-27-04 GENERAL SUPPLIES	20,943	26,588	20,703	32,126	26,000	23,406	90%	28,500	2,500
110-2110-421-29-00 POSTAGE	2,327	2,689	4,543	3,539	3,500	2,245	64%	3,500	0
110-2110-421-33-02 C.A.P.S. PROGRAM EXPENSE	3,959	2,082	1,281	4,796	5,000	3,473	69%	5,000	
* OPERATIONS & MAINTENANCE	346,580	322,755	300,036	296,716	314,900	194,991	62%	315,900	1,000
CAPITAL OUTLAY									
110-2110-421-41-05 MACHINERY AND EQUIPMENT	5,475	17,493	24,573	20,449	11,000	13,621	124%	17,000	6,000
110-2110-421-41-06 COMPUTER AND RELATED EQUI	0	5,447	6,441	7,074	5,500	1,742	32%	5,500	0
* CAPITAL OUTLAY	5,475	22,940	31,014	27,523	16,500	15,363	93%	22,500	6,000
INTER DEPARTMENTAL CHARGES									
110-2110-421-80-03 FACILITY MAINTENANCE CHARGE	23,700	23,700	23,700	27,700	27,700	13,850	50%	27,700	0
110-2110-421-80-06 INFORMATION TECH CHARGE	34,025	36,783	48,224	40,000	40,000	20,000	50%	40,000	0
* INTER DEPARTMENTAL CHARGES	57,725	60,483	71,924	67,700	67,700	33,850	50%	67,700	0
TOTAL	907,389	883,486	884,178	880,090	841,484	448,141	53%	846,780	5,296

GENERAL FUND (110)

POLICE DISPATCH Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2120-421-10-00 SALARIES	274,871	264,087	271,119	319,664	389,030	172,955	44%	389,030	0
110-2120-421-11-00 OVERTIME SALARIES	10,593	16,465	17,900	23,204	15,000	13,466	90%	30,000	15,000
110-2120-421-12-00 SALARIES - PART-TIME	53,410	42,919	47,619	34,156	60,221	17,399	29%	45,221	(15,000)
110-2120-421-14-01 RETIREMENT	53,330	43,247	33,833	54,484	67,800	26,600	39%	61,697	(6,103)
110-2120-421-14-02 HEALTH INSURANCE	45,948	51,690	56,681	87,673	94,398	42,728	45%	94,398	0
110-2120-421-14-03 WORKERS COMPENSATION INS	8,600	6,982	12,034	16,253	18,312	7,170	39%	19,442	1,130
110-2120-421-14-04 SOCIAL SECURITY/MEDICARE	8,066	6,508	5,811	7,925	10,442	4,629	44%	10,442	0
110-2120-421-14-05 LONG TERM DISABILITY INS.	1,365	1,385	1,541	1,775	1,561	728	47%	1,561	0
110-2120-421-14-06 STATE UNEMPLOYMENT	5,819	3,802	5,162	5,886	5,065	757	15%	5,065	0
110-2120-421-14-08 LIFE INSURANCE	538	365	395	479	480	204	43%	480	0
* SALARIES & BENEFITS	462,540	437,450	452,095	551,499	662,309	286,636	43%	657,336	(4,973)
TOTAL	462,540	437,450	452,095	551,499	662,309	286,636	43%	657,336	(4,973)

GENERAL FUND (110)

POLICE - SPECIAL SERVICES Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2130-421-10-00 SALARIES	135,106	106,336	109,004	210,008	201,327	104,892	52%	208,610	7,283
110-2130-421-11-00 OVERTIME SALARIES	7,852	1,342	1,793	12,773	8,000	7,539	94%	13,000	5,000
110-2130-421-14-01 RETIREMENT	52,418	36,204	37,098	107,826	112,615	52,926	47%	115,698	3,083
110-2130-421-14-02 HEALTH INSURANCE	15,852	25,565	24,478	37,795	39,337	18,702	48%	42,665	3,328
110-2130-421-14-03 WORKERS COMPENSATION INS	15,282	12,676	15,030	32,276	29,803	13,765	46%	29,803	0
110-2130-421-14-04 SOCIAL SECURITY/MEDICARE	2,025	1,407	1,507	2,898	3,324	1,397	42%	3,324	0
110-2130-421-14-05 LONG TERM DISABILITY INS.	527	468	480	655	655	238	36%	655	0
110-2130-421-14-06 STATE UNEMPLOYMENT	1,008	868	868	1,215	1,215	0	0%	1,302	87
110-2130-421-14-08 LIFE INSURANCE	144	125	120	177	175	76	43%	175	0
* SALARIES & BENEFITS	230,214	184,991	190,378	405,623	396,451	199,535	50%	415,232	18,781
OPERATIONS & MAINTENANCE									
110-2130-421-33-03 INVESTIGATION EXPENSE	489	309	110	37	1,000	0	0%	1,000	0
110-2130-421-33-10 D.A.R.E.	0	0	0	0	1,500	0	0%	1,500	0
110-2130-421-33-11 EVIDENCE COSTS	411	866	1,872	3,377	3,000	542	18%	3,000	0
* OPERATIONS & MAINTENANCE	900	1,175	1,982	3,414	5,500	542	10%	5,500	0
TOTAL	231,114	186,166	192,360	409,037	401,951	200,077	50%	420,732	18,781

GENERAL FUND (110)

POLICE - FIELD SERVICES Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2140-421-10-00 SALARIES	1,227,340	1,154,348	1,154,628	1,377,203	1,447,910	675,453	47%	1,447,910	0
110-2140-421-10-08 RETIREES (INS REIMB)	12,439	18,784	0	0	0	0	0%	0	0
110-2140-421-11-00 OVERTIME SALARIES	104,044	177,819	159,038	175,881	120,000	100,312	84%	180,000	60,000
110-2140-421-111-01 STRIKE TEAM	0	3,943	0	0	0	0	0%	0	0
110-2140-421-11-02 OVERTIME-GANG/DRUG/PROBATION (G	0	16,156	0	0	0	0	0%	0	0
110-2140-421-12-00 SALARIES - PART-TIME	85,668	74,300	64,782	54,908	80,900	30,933	38%	80,900	0
110-2140-421-14-01 RETIREMENT	583,475	443,530	418,664	554,729	552,548	254,148	46%	552,548	0
110-2140-421-14-02 HEALTH INSURANCE	206,602	192,613	188,407	248,587	252,502	123,053	49%	252,502	0
110-2140-421-14-03 WORKERS COMPENSATION INS	154,331	122,902	167,869	231,079	220,948	98,597	45%	220,948	0
110-2140-421-14-04 SOCIAL SECURITY/MEDICARE	24,733	22,719	22,052	25,738	29,970	12,247	41%	29,970	0
110-2140-421-14-05 LONG TERM DISABILITY INS.	4,619	4,482	4,472	4,991	5,168	2,083	40%	5,168	0
110-2140-421-14-06 STATE UNEMPLOYMENT	11,128	9,704	9,907	11,038	11,284	588	5%	11,284	0
110-2140-421-14-08 LIFE INSURANCE	1,523	1,157	1,171	1,329	1,345	573	43%	1,345	0
* SALARIES & BENEFITS	2,415,902	2,242,457	2,190,990	2,685,483	2,722,575	1,297,987	48%	2,782,575	60,000
OPERATIONS & MAINTENANCE									
110-2140-421-32-02 RANGE SUPPLIES	5,461	8,808	7,535	10,691	18,000	6,596	37%	18,000	0
110-2140-421-33-06 BIKE PATROL COSTS	67	258	166	54	2,500	0	0%	2,500	0
* OPERATIONS & MAINTENANCE	5,528	9,066	7,701	10,745	20,500	6,596	32%	20,500	0
TOTAL	2,421,430	2,251,523	2,198,691	2,696,228	2,743,075	1,304,583	48%	2,803,075	60,000

GENERAL FUND (110)

ANIMAL SERVICES Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2160-421-10-00 SALARIES	31,177	25,773	51,812	54,511	56,403	27,391	49%	56,403	0
110-2160-421-11-00 OVERTIME SALARIES	571	747	4,860	4,506	4,000	2,162	54%	4,000	0
110-2160-421-12-00 SALARIES - PART-TIME	16,921	32,718	12,945	15,138	13,522	4,873	36%	13,522	0
110-2160-421-14-01 RETIREMENT	7,552	6,082	9,983	15,526	13,587	8,813	65%	13,587	0
110-2160-421-14-02 HEALTH INSURANCE	12,959	8,830	11,086	11,592	12,070	5,870	49%	12,070	0
110-2160-421-14-03 WORKERS COMPENSATION INS	2,865	8,216	8,558	10,886	9,684	4,855	50%	9,684	0
110-2160-421-14-04 SOCIAL SECURITY/MEDICARE	1,754	2,624	949	1,090	1,394	762	55%	1,394	0
110-2160-421-14-05 LONG TERM DISABILITY INS.	254	98	249	246	246	100	41%	246	0
110-2160-421-14-06 STATE UNEMPLOYMENT	575	1,411	798	747	477	143	30%	477	0
110-2160-421-14-08 LIFE INSURANCE	82	19	66	66	66	29	44%	66	0
* SALARIES & BENEFITS	74,710	86,518	101,306	114,308	111,449	54,998	49%	111,449	0
OPERATIONS & MAINTENANCE									
110-2160-421-16-04 CONFERENCES	0	0	0	0	2,800	1,152	41%	2,800	0
110-2160-421-19-00 BANK/CC SERVICE CHARGES	0	0	522	526	600	361	60%	600	0
110-2160-421-20-01 ELECTRIC	11,795	8,842	9,126	12,278	12,000	6,935	58%	12,000	0
110-2160-421-25-03 CONTRACT SERVICES	7,194	9,892	9,096	13,404	11,850	10,754	91%	11,850	0
110-2160-421-26-01 FUEL & OIL	2,467	3,004	3,497	2,298	3,300	820	25%	2,500	(800)
110-2160-421-27-01 OFFICE SUPPLIES	1,075	296	1,063	948	1,200	314	26%	1,200	0
110-2160-421-27-06 GENERAL SUPPLIES	5,087	9,884	5,215	14,145	8,000	2,983	37%	8,000	0
* OPERATIONS & MAINTENANCE	27,618	31,918	28,519	43,599	39,750	23,319	59%	38,950	(800)
INTER DEPARTMENTAL CHARGES									
110-2160-421-80-03 FACILITY MAINTENANCE CHARGE	3,500	3,500	3,836	4,000	4,000	2,000	50%	4,000	0
TOTAL	105,828	121,936	133,661	161,907	155,199	80,317	52%	154,399	(800)

GENERAL FUND (110)

ANIMAL SERVICES - RIVERBANK Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2161-421-10-00 SALARIES	0	1,678	33,128	31,918	29,753	15,583	52%	29,753	0
110-2161-421-11-00 OVERTIME SALARIES	987	368	2,907	2,551	4,000	777	19%	4,000	0
110-2161-421-12-00 SALARIES - PART-TIME	70,823	65,508	51,147	49,671	51,768	24,277	47%	51,768	0
110-2161-421-14-01 RETIREMENT	8,410	3,657	13,125	22,204	22,269	11,616	52%	22,269	0
110-2161-421-14-02 HEALTH INSURANCE	0	0	5,448	6,004	6,098	2,976	49%	6,098	0
110-2161-421-14-03 WORKERS COMPENSATION INS	6,793	4,156	7,880	9,157	8,453	3,019	36%	8,453	0
110-2161-421-14-04 SOCIAL SECURITY/MEDICARE	3,790	1,712	2,732	1,085	1,523	612	40%	1,523	0
110-2161-421-14-05 LONG TERM DISABILITY INS.	0	0	109	112	112	45	40%	112	0
110-2161-421-14-06 STATE UNEMPLOYMENT	1,274	1,267	856	890	621	143	23%	621	0
110-2161-421-14-08 LIFE INSURANCE	0	0	28	31	30	13	43%	30	0
* SALARIES & BENEFITS	92,077	78,346	117,360	123,623	124,627	59,061	47%	124,627	0
OPERATIONS & MAINTENANCE									
110-2160-421-19-00 BANK/CC SERVICE CHARGES	0	0	522	526	600	361	60%	600	0
110-2161-421-24-01 BUILDINGS MAINTENANCE	153	94	0	0	500	0	0%	500	0
110-2161-421-25-03 CONTRACT SERVICES	11,670	13,397	15,596	13,778	11,000	10,801	98%	14,000	3,000
110-2161-421-26-01 FUEL & OIL	5,330	5,338	6,905	2,514	7,500	1,339	18%	4,500	(3,000)
110-2161-421-27-01 OFFICE SUPPLIES	505	626	561	394	1,461	228	16%	1,461	0
110-2161-421-27-06 GENERAL SUPPLIES	2,446	11,244	13,346	10,230	8,207	1,826	22%	8,207	0
* OPERATIONS & MAINTENANCE	20,104	30,699	36,930	27,442	29,268	14,555	50%	29,268	0
TOTAL	112,181	109,045	154,290	151,065	153,895	73,616	48%	153,895	0

GENERAL FUND (110)

FIRE DEPARTMENT Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-2210-422-10-00 SALARIES	1,122,702	1,085,557	194,927	0	0	0	0%	0	0
110-2210-422-10-01 ADMINISTRATION	131,480	162,952	25,857	0	0	0	0%	0	0
110-2210-422-10-08 RETIREES (INS REIMB)	42,551	43,009	43,009	10,800	10,800	5,400	50%	10,800	0
110-2210-422-11-00 OVERTIME SALARIES	117,938	137,533	28,122	0	0	0	0%	0	0
110-2210-422-11-01 OVERTIME - CAL FIRE	77,664	46,347	0	0	0	0	0%	0	0
110-2210-422-14-01 RETIREMENT	522,359	455,999	177,698	324,948	358,616	150,323	42%	358,616	0
110-2210-422-14-02 HEALTH INSURANCE	82,045	74,501	13,801	0	0	0	0%	0	0
110-2210-422-14-03 WORKERS COMPENSATION INS	101,468	80,178	14,912	0	0	0	0%	0	0
110-2210-422-14-04 SOCIAL SECURITY/MEDICARE	18,198	18,397	3,231	0	0	0	0%	0	0
110-2210-422-14-05 LONG TERM DISABILITY INS.	3,067	2,739	256	0	0	0	0%	0	0
110-2210-422-14-06 STATE UNEMPLOYMENT	7,482	5,637	0	0	0	0	0%	0	0
110-2210-422-14-08 LIFE INSURANCE	1,602	920	169	0	0	0	0%	0	0
* SALARIES & BENEFITS	2,228,556	2,113,769	501,982	335,748	369,416	155,723	42%	369,416	0
OPERATIONS & MAINTENANCE									
110-2210-422-16-02 TRAINING	0	0	500	0	0	0	0%	0	0
110-2210-422-16-04 CONFERENCE	603	500	134	0	0	0	0%	0	0
110-2210-422-16-05 MEMBERSHIPS	100	0	100	0	0	0	0%	0	0
110-2210-422-20-01 ELECTRIC	18,957	18,794	8,260	0	0	0	0%	0	0
110-2210-422-20-02 GAS	1,983	2,660	243	0	0	0	0%	0	0
110-2210-422-20-03 TELEPHONE	10,896	18,005	3,968	0	0	0	0%	0	0
110-2210-422-20-04 CELL PHONES & PAGERS	6,053	1,481	(194)	0	0	0	0%	0	0
110-2210-422-23-00 LEASES	2,170	2,940	425	0	0	0	0%	0	0
110-2210-422-24-01 BUILDINGS MAINTENANCE	11,526	9,737	890	2,295	5,000	0	0%	5,000	0
110-2210-422-24-03 VEHICLES MAINTENANCE	54,180	35,448	4,049	0	5,000	0	0%	5,000	0
110-2210-422-25-03 CONTRACT SERVICES	35,515	60,806	31,120	32,044	65,000	30,895	48%	65,000	0
110-2210-422-25-06 RESERVE RECRUITMENT & RETAIN	786	1,002	425	0	0	0	0%	0	0
110-2210-422-25-09 TECHNOLOGY SUPPORT	9,101	4,043	2,629	0	0	0	0%	0	0
110-2210-422-25-30 FIRE SERVICES CONTRACT	0	0	1,501,820	1,760,481	1,760,481	877,320	50%	1,760,481	0
110-2210-422-26-01 FUEL & OIL	27,834	21,750	6,422	0	0	0	0%	0	0
110-2210-422-27-01 OFFICE SUPPLIES	2,627	1,324	924	0	0	0	0%	0	0
110-2210-422-27-06 GENERAL SUPPLIES	10,571	21,563	1,612	0	0	0	0%	0	0
110-2210-422-27-09 WEED ABATEMENT	6,482	6,615	7,015	5,355	8,000	3,930	49%	8,000	0
110-2210-422-29-00 POSTAGE	147	567	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	199,531	207,235	1,570,342	1,800,175	1,843,481	912,145	49%	1,843,481	0
CAPITAL OUTLAY									
110-2210-422-41-12 EQUIPMENT REPLACEMENT PROGRAM	102,640	62,640	100,000	200,000	200,000	83,333	42%	200,000	0
* CAPITAL OUTLAY	102,640	62,640	100,000	200,000	200,000	83,333	42%	200,000	0
TOTAL	2,530,727	2,383,644	2,172,324	2,335,923	2,412,897	1,151,201	48%	2,412,897	0

GENERAL FUND (110)

GARAGE Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-4120-442-10-00 SALARIES	41,002	40,220	39,383	41,741	41,409	19,977	48%	41,409	0
110-4120-442-11-00 OVERTIME SALARIES	2,147	2,845	542	449	1,000	184	18%	1,000	0
110-4120-442-14-01 RETIREMENT	9,355	7,522	7,699	15,809	16,359	7,826	48%	16,359	0
110-4120-442-14-02 HEALTH INSURANCE	5,560	8,200	7,464	7,977	8,280	4,013	48%	8,303	23
110-4120-442-14-03 WORKERS COMPENSATION INS	5,517	5,625	5,727	7,061	8,280	2,798	34%	8,280	0
110-4120-442-14-04 SOCIAL SECURITY/MEDICARE	654	657	598	600	649	267	41%	649	0
110-4120-442-14-06 STATE UNEMPLOYMENT	378	326	276	326	326	0	0%	326	0
110-4120-442-14-08 LIFE INSURANCE	64	45	42	47	47	21	45%	47	0
* SALARIES & BENEFITS	64,677	65,440	61,731	74,010	76,350	35,086	46%	76,373	23
OPERATIONS & MAINTENANCE									
110-4120-442-16-02 TRAINING	0	27	181	396	2,000	103	5%	2,000	0
110-4120-442-20-04 CELL PHONE	823	776	1,045	824	1,000	527	53%	1,000	0
110-4120-442-24-01 BUILDINGS MAINTENANCE	0	0	0	0	9,500	85	1%	9,500	0
110-4120-442-24-02 EQUIPMENT MAINTENANCE	2,509	1,968	1,908	2,763	5,000	24	0%	5,000	0
110-4120-442-25-03 CONTRACT SERVICES	1,997	347	624	368	4,100	1,710	42%	4,100	0
110-4120-442-25-16 UNIFORM/LAUNDRY SERVICE	1,939	2,391	1,547	921	1,600	602	38%	1,600	0
110-4120-442-26-01 FUEL & OIL	1,067	1,362	1,748	1,097	1,800	621	35%	1,800	0
110-4120-442-27-06 GENERAL SUPPLIES	3,640	3,154	1,562	3,455	3,500	2,591	74%	3,500	0
* OPERATIONS & MAINTENANCE	11,975	10,025	8,615	9,824	28,500	6,263	22%	28,500	0
CAPITAL OUTLAY									
110-4120-442-41-05 MACHINERY AND EQUIPMENT	3,094	3,094	3,554	6,367	7,425	441	6%	7,425	0
110-4120-442-41-06 COMPUTER AND RELATED EQUIP	0	0	0	1,326	6,500	3,146	48%	6,500	0
* CAPITAL OUTLAY	3,094	3,094	3,554	7,693	13,925	3,587	26%	13,925	0
TOTAL COST	79,746	78,559	73,900	91,527	118,775	44,936	38%	118,798	23
INTER DEPARTMENTAL CHARGES									
110-4120-442-80-03 MAINTENANCE REIMBURSE	(1,005)	(8,388)	(251)	0	0	0	0	0	0
TOTAL	78,741	70,171	73,649	91,527	118,775	44,936	38%	118,798	23

GENERAL FUND (110)

STREET MAINTENANCE Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-4140-443-10-00 SALARIES	85,907	93,488	94,329	137,416	131,950	60,801	46%	131,950	0
110-4140-443-11-00 OVERTIME SALARIES	1,940	2,012	1,793	733	1,500	1,729	115%	3,000	1,500
110-4140-443-12-00 SALARIES - PART-TIME	17,534	14,815	0	0	0	0	0%	0	0
110-4140-443-13-00 CONTRACT EMPL. SALARIES	0	26,776	13,488	0	20,778	0	0%	16,000	(4,778)
110-4140-443-14-01 RETIREMENT	20,435	17,297	11,921	22,916	23,718	10,835	46%	23,718	0
110-4140-443-14-02 HEALTH INSURANCE	25,099	23,731	17,064	35,638	35,984	17,290	48%	35,984	0
110-4140-443-14-03 WORKERS COMPENSATION INS	13,769	14,893	14,450	24,160	20,881	8,923	43%	20,881	0
110-4140-443-14-04 SOCIAL SECURITY/MEDICARE	2,663	2,563	1,296	1,857	1,753	752	43%	1,753	0
110-4140-443-14-05 LONG TERM DISABILITY INS.	0	0	104	174	153	25	16%	153	0
110-4140-443-14-06 STATE UNEMPLOYMENT	1,839	1,071	2,259	1,769	1,194	0	0%	1,519	325
110-4140-443-14-08 LIFE INSURANCE	179	113	162	233	211	80	38%	211	0
* SALARIES & BENEFITS	169,365	196,759	156,866	224,896	238,122	100,435	42%	235,169	(2,953)
OPERATIONS & MAINTENANCE									
110-4140-443-16-02 TRAINING	0	100	637	430	500	136	27%	500	0
110-4140-443-16-05 MEMBERSHIPS	140	0	0	0	0	0	0%	0	0
110-4140-443-24-03 VEHICLES MAINTENANCE	10,749	2,940	10,992	6,994	9,000	2,403	27%	9,000	0
110-4140-443-25-03 CONTRACT SERVICES	2,037	2,949	7,473	10,617	15,000	4,348	29%	15,000	0
110-4140-443-25-16 UNIFORM/LAUNDRY SERVICE	1,586	2,419	1,762	2,165	2,000	1,362	68%	2,000	0
110-4140-443-26-01 FUEL & OIL	3,684	3,636	5,011	4,205	5,000	1,509	30%	5,000	0
110-4140-443-27-06 GENERAL SUPPLIES	33,853	27,483	49,988	55,752	70,000	43,186	62%	70,000	0
110-4140-443-27-09 WEED ABATEMENT	0	0	4,918	5,355	7,000	3,481	50%	7,000	0
* OPERATIONS & MAINTENANCE	52,049	39,527	80,781	85,518	108,500	56,425	52%	108,500	0
CAPITAL OUTLAY									
110-4140-443-41-05 MACHINERY AND EQUIPMENT	0	270	6,262	603	10,000	39	0%	10,000	0
* CAPITAL OUTLAY	0	270	6,262	603	10,000	39	0%	10,000	0
TOTAL	221,414	236,556	243,909	311,017	356,622	156,899	44%	353,669	(2,953)

GENERAL FUND (110)

STREET SWEEPING Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
OPERATIONS & MAINTENANCE									
110-4141-443-25-03 CONTRACT SERVICES	48,308	58,707	64,925	60,568	65,000	34,105	52%	65,000	0
* OPERATIONS & MAINTENANCE	48,308	58,707	64,925	60,568	65,000	34,105	52%	65,000	0
TOTAL	48,308	58,707	64,925	60,568	65,000	34,105	52%	65,000	0

GENERAL FUND (110)

STREET LIGHTS/TRAFFIC SIGNALS Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
OPERATIONS & MAINTENANCE									
110-4142-426-16-02 TRAINING	0	0	808	0	3,000	197	7%	3,000	0
110-4142-426-20-01 ELECTRIC	160,933	155,657	163,554	168,570	165,000	87,772	53%	165,000	0
110-4142-426-24-03 VEHICLES MAINTENANCE	849	821	1,263	1,818	3,000	0	0%	3,000	0
110-4142-426-25-03 CONTRACT SERVICES	24,313	19,230	28,361	24,265	43,800	3,622	8%	43,800	0
110-4142-426-26-01 FUEL & OIL	2,920	3,660	2,849	2,020	3,600	739	21%	3,600	0
110-4142-426-27-06 GENERAL SUPPLIES	3,717	6,027	31,713	39,339	38,540	4,881	13%	38,540	0
* OPERATIONS & MAINTENANCE	192,732	185,395	228,548	236,012	256,940	97,211	38%	256,940	0
CAPITAL OUTLAY									
110-4140-443-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	5,000	0	0%	5,000	0
* CAPITAL OUTLAY	0	0	0	0	5,000	0	0%	5,000	0
TOTAL	192,732	185,395	228,548	236,012	261,940	97,211	37%	261,940	0

GENERAL FUND (110)

PARKS/STORM BASIN MAINTENANCE Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-7210-472-10-00 SALARIES	84,167	47,582	47,475	63,001	66,423	31,987	48%	66,423	0
110-7210-472-11-00 OVERTIME SALARIES	117	277	48	786	500	313	63%	500	0
110-7210-472-12-00 SALARIES - PART-TIME	19,094	4,236	0	0	0	0	0%	0	0
110-7210-472-13-00 CONTRACT EMPL. SALARIES	34,755	88,609	84,230	86,784	84,000	56,629	67%	84,000	0
110-7210-472-14-01 RETIREMENT	20,353	12,559	6,955	24,349	18,475	8,815	48%	18,475	0
110-7210-472-14-02 HEALTH INSURANCE	9,960	10,039	11,575	13,401	15,346	7,154	47%	15,346	0
110-7210-472-14-03 WORKERS COMPENSATION INS	11,947	7,559	7,606	11,102	10,187	4,566	45%	10,187	0
110-7210-472-14-04 SOCIAL SECURITY/MEDICARE	3,862	1,058	655	826	1,053	400	38%	1,053	0
110-7210-472-14-06 STATE UNEMPLOYMENT	1,836	357	933	532	603	0	0%	603	0
110-7210-472-14-08 LIFE INSURANCE	140	43	70	79	87	37	43%	87	0
* SALARIES & BENEFITS	186,231	172,319	159,547	200,860	196,674	109,901	56%	196,674	0
OPERATIONS & MAINTENANCE									
110-7210-472-16-02 TRAINING	60	150	964	385	1,500	283	19%	1,500	0
110-7210-472-16-05 MEMBERSHIPS	0	0	0	0	600	205	34%	600	0
110-7210-472-20-01 ELECTRIC	15,030	15,141	15,236	13,814	16,000	7,731	48%	16,000	0
110-7210-472-20-04 CELL PHONES & PAGERS	391	812	939	1,212	2,000	759	38%	2,000	0
110-7210-472-24-03 VEHICLES MAINTENANCE	12,598	9,130	12,494	11,588	11,000	10,571	96%	15,000	4,000
110-7210-472-25-03 CONTRACT SERVICES	3,063	5,118	19,797	27,864	56,500	24,905	44%	56,500	0
110-7210-472-25-15 LANDSCAPING	6,000	4,500	7,500	6,000	21,100	0	0%	21,100	0
110-7210-472-25-16 UNIFORM/LAUNDRY SERVICE	1,969	3,421	2,185	2,155	3,000	1,227	41%	3,000	0
110-7210-472-26-01 FUEL & OIL	10,680	14,234	12,544	10,026	15,000	4,965	33%	15,000	0
110-7210-472-27-02 JANITORIAL SUPPLIES	0	0	0	0	0	0	0%	0	0
110-7210-472-27-06 GENERAL SUPPLIES	17,822	41,585	46,706	66,591	50,000	34,838	70%	50,000	0
110-7210-472-27-09 WEED ABATEMENT	0	0	5,355	6,615	10,000	4,597	46%	10,000	0
* OPERATIONS & MAINTENANCE	67,613	94,091	123,720	146,250	186,700	90,081	48%	190,700	4,000
CAPITAL OUTLAY									
110-7210-472-41-05 MACHINERY AND EQUIPMENT	0	1,549	1,211	13,164	25,875	39,168	151%	25,875	0
TOTAL	253,844	267,959	284,478	360,274	409,249	239,150	58%	413,249	4,000

GENERAL FUND (110)

FACILITY MAINTENANCE Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-7213-472-10-00 SALARIES	49,388	20,929	24,140	27,644	29,019	14,101	49%	29,019	0
110-7213-472-11-00 OVERTIME SALARIES	982	197	193	155	800	37	5%	800	0
110-7213-472-12-00 PART TIME	13,863	17,002	21,244	30,109	40,094	20,303	51%	40,094	0
110-7213-472-14-01 RETIREMENT	11,421	4,539	5,465	14,694	15,974	7,821	49%	15,974	0
110-7213-472-14-02 HEALTH INSURANCE	9,860	9,450	9,871	9,123	9,642	4,673	48%	9,642	0
110-7213-472-14-03 WORKERS COMPENSATION INS	3,928	2,401	3,599	4,744	5,627	2,446	43%	5,627	0
110-7213-472-14-04 SOCIAL SECURITY/MEDICARE	2,174	1,372	1,912	1,070	2,632	1,035	39%	2,632	0
110-7213-472-14-06 STATE UNEMPLOYMENT	1,492	1,036	1,088	1,023	1,628	94	6%	1,628	0
110-7213-472-14-08 LIFE INSURANCE	102	47	47	47	47	21	45%	47	0
* SALARIES & BENEFITS	93,210	56,973	67,559	88,609	105,463	50,531	48%	105,463	0
OPERATIONS & MAINTENANCE									
110-7213-472-16-02 TRAINING	0	0	0	0	1,000	481	48%	1,000	0
110-7213-472-20-04 CELL PHONE	0	0	169	958	1,000	430	43%	1,000	0
110-7213-472-24-01 BUILDINGS MAINTENANCE	4,623	1,906	11,963	6,379	16,900	2,427	14%	16,900	0
110-7213-472-24-02 EQUIPMENT MAINTENANCE	889	1,168	11,862	2,068	6,000	295	5%	6,000	0
110-7213-472-24-03 VEHICLES MAINTENACE	392	1,858	770	345	1,000	592	59%	1,000	0
110-7213-472-25-03 CONTRACT SERVICES	4,480	8,749	8,547	3,768	8,500	3,293	39%	8,500	0
110-7213-472-25-15 LANDSCAPING	0	0	0	0	6,000	0	0%	6,000	0
110-7213-472-25-16 UNIFORM/LAUNDRY SERVICE	977	633	761	1,572	1,400	123	9%	1,400	0
110-7213-472-26-01 FUEL & OIL	2,506	872	855	303	1,500	0	0%	1,500	0
110-7213-472-27-02 JANITORIAL SUPPLIES	3,004	3,839	5,084	3,412	3,500	2,413	69%	3,500	0
110-7213-472-27-06 GENERAL SUPPLIES	3,787	1,560	2,397	6,067	4,000	3,181	80%	4,000	0
* OPERATIONS & MAINTENANCE	20,658	20,585	42,408	24,872	50,800	13,235	26%	50,800	0
TOTAL COSTS	113,868	77,558	109,967	113,481	156,263	63,766	41%	156,263	0
INTER DEPARTMENTAL CHARGES									
110-7213-472-80-03 FACILITY MAINTENANCE REIMBURSE	(73,050)	(77,400)	(75,900)	(84,550)	(84,550)	(42,050)	50%	(84,550)	0
TOTAL	40,818	158	34,067	28,931	71,713	21,716	30%	71,713	0

GENERAL FUND (110)

CROSSING GUARDS Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
110-7216-472-12-00 PART TIME	16,553	10,426	13,046	9,717	13,824	5,573	40%	13,824	0
110-7216-472-14-03 WORKERS COMPENSATION INS	877	553	942	760	985	365	37%	985	0
110-7216-472-14-04 SOCIAL SECURITY/MEDICARE	1,266	798	998	743	1,018	404	40%	1,018	0
110-7216-472-14-06 STATE UNEMPLOYMENT	1,026	646	809	603	825	328	40%	825	0
* SALARIES & BENEFITS	19,722	12,423	15,795	11,823	16,652	6,670	40%	16,652	0
110-7216-472-27-06 GENERAL SUPPLIES	0	0	0	0	500	0	0%	500	0
* OPERATIONS & MAINTENANCE	0	0	0	0	500	0	0%	500	0
TOTAL	19,722	12,423	15,795	11,823	17,152	6,670	39%	17,152	0

GENERAL FUND (110)

CAPITAL PROJECTS Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
CP1722 - WOOD PARK TREE REPLACEMENT	0	0	0	0	10,000	0	0%	10,000	0
CP1723 - BRENNAN PARK BASKETBALL REHAB	0	0	0	0	15,000	0	0%	15,000	0
	0	0	0	0	25,000	0	0%	25,000	0

GENERAL FUND (110)

INTERFUND TRANSFERS Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
TRANSFERS & OTHER									
CONSOLIDATED FIRE DEPOSIT	0	0	300,364	0	0	0	0%	0	0
110-9999-499-92-17 FACILITIES	108,630	49,952	77,237	139,943	156,438	78,219	50%	156,438	0
110-9999-499-92-18 RECREATION	238,625	108,657	123,306	178,647	183,685	91,843	50%	185,192	1,507
110-9999-499-92-19 ENGINEERING/PW ADMIN	197,429	89,193	107,382	136,901	157,222	78,611	50%	157,222	0
110-9999-499-92-20 DEVELOPMENT SERVICES	404,365	55,508	28,506	0	0	0	0%	0	0
110-9999-499-92-45 MUSEUM FUND	0	65,453	0	0	0	0	0%	0	0
110-9999-499-95-20 EMPLOYEE LIABILITY FUND (OPEB)	0	400,000	400,000	400,000	300,000	150,000	50%	300,000	0
110-9999-499-95-35 PERS LIABILITY FUND	0	500,000	500,000	500,000	500,000	250,000	50%	500,000	0
110-9999-499-95-40 FACILITY MAINTENANCE FUND	0	0	0	250,000	150,000	75,000	50%	150,000	0
110-9999-499-97-45 POLICE RANGE TRUST FUND	0	0	0	65,000	0	0	0%	0	0
TOTAL	1,324,194	1,268,763	1,536,795	1,670,491	1,447,345	723,673	50%	1,448,852	1,507
	10,226,665	9,606,450	9,827,278	11,306,704	11,464,479	5,616,017	49%	11,611,439	146,960

MEASURE Y FUND(115)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
115-1910-302-01-00 SALES & USE TAX	1,548,716	1,587,937	1,712,949	1,749,342	1,700,000	922,191	54%	1,700,000	0
115-1910-305-01-00 INVESTMENT EARNINGS	0	38	191	1,144	1,500	45	3%	1,500	0
TOTAL REVENUES	1,548,716	1,587,975	1,713,140	1,750,486	1,701,500	922,236	54%	1,701,500	0
EXPENDITURES									
115-1910-419-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
INTERFUND TRANSFERS									
115-1910-499-90-00 TRANSFERS OUT	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	709,542	42%	1,702,900	0
	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	709,542	42%	1,702,900	0
TOTAL EXPENDITURES	1,500,000	1,901,804	1,261,729	2,188,202	1,702,900	709,542	42%	1,702,900	0
REVENUES OVER (UNDER) EXPENDITURES	48,716	(313,829)	451,411	(437,716)	(1,400)	212,694	-15192%	(1,400)	0
FUND BALANCE - BEGINNING	401,804	450,520	136,691	588,102	150,386	150,386		150,386	
FUND BALANCE - ENDING	450,520	136,691	588,102	150,386	148,986	363,080		148,986	

SUPPLEMENTAL LAW ENFORCEMENT (203)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
203-2110-306-34-00 STATE GRANT	100,033	100,075	106,230	114,618	100,000	81,776	82%	100,000	0
203-1910-305-01-00 INVESTMENT EARNINGS	1,035	124	102	139	120	13	11%	120	0
TOTAL REVENUES	101,068	100,199	106,332	114,757	100,120	81,789	82%	100,120	0
EXPENDITURES									
CAPITAL OUTLAY									
203-2110-421-41-05 MACHINERY & EQUIPMENT	0	0	8,386	26,255	0	0	0%	0	0
203-2110-421-41-06 COMPUTER & RELATED EQUIP	0	0	41,475	0	0	0	0%	0	0
203-2110-421-41-08 RADIO EQUIPMENT	0	0	0	0	0	0	0%	0	0
203-2110-421-41-09 VEHICLES	67,776	20,173	27,021	35,923	50,000	27,115	54%	50,000	0
* CAPITAL OUTLAY	67,776	20,173	76,882	62,178	50,000	27,115	54%	50,000	0
INTERFUND TRANSFERS									
TRANSFERS & OTHER									
203-2110-499-90-00 TRANSFERS OUT	50,000	50,000	50,000	50,000	50,000	25,000	50%	50,000	0
	50,000	50,000	50,000	50,000	50,000	25,000	50%	50,000	0
TOTAL EXPENDITURES	117,776	70,173	126,882	112,178	100,000	52,115	52%	100,000	0
REVENUES OVER (UNDER) EXPENDITURES	(16,708)	30,026	(20,550)	2,579	120	29,674	24728%	120	0
FUND BALANCE - BEGINNING	16,708	0	30,026	9,476	12,055	12,055		12,055	
FUND BALANCE - ENDING	0	30,026	9,476	12,055	12,175	41,729		12,175	

FEDERAL ASSET SEIZURE (209)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
209-2110-306.33-05 ASSET SEIZURE FUNDS	0	16,575	0	0	0	985	0%	0	0
209-1910-305-01-00 INVESTMENT EARNINGS	0	57	27	51	50	16	32%	50	0
TOTAL REVENUES	0	16,632	27	51	50	1,001	2002%	50	0
EXPENDITURES									
SALARIES & BENEFITS									0
209-2140-421-11-00 OVERTIME SALARIES	0	0	7,194	2,246	5,000	0	0%	5,000	0
209-2140-421-14-03 WORKERS COMPENSATION IN	0	0	0	0	0	0	0%	0	0
209-2140-421-14-04 SOCIAL SECURITY/MEDICARE	0	0	0	0	1,000	0	0%	1,000	0
209-2140-421-14-05 LONG TERM DISABILITY INS.	0	0	0	0	0	0	0%	0	0
209-2140-421-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0%	0	0
209-2140-421-14-08 LIFE INSURANCE	0	0	0	0	0	0	0%	0	0
* SALARIES & BENEFITS	0	0	7,194	2,246	6,000	0	0%	6,000	0
TOTAL EXPENDITURES	0	0	7,194	2,246	6,000	0	0%	6,000	0
REVENUES OVER (UNDER) EXPENDITURES	0	16,632	(7,167)	(2,195)	(5,950)	1,001	-17%	(5,950)	0
FUND BALANCE - BEGINNING	0	0	16,632	9,465	7,270	7,270		7,270	
FUND BALANCE - ENDING	0	16,632	9,465	7,270	1,320	8,271		1,320	

AB109-PUBLIC SAFETY REALINGMENT (210)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
210-2110-306.34-06 STATE BSCC REALINGMENT	0	55,651	41,029	4,406	0	0	0%	0	0
210-1910-305-01-00 INVESTMENT EARNINGS	0	191	373	333	50	75	150%	50	0
TOTAL REVENUES	0	55,842	41,402	4,739	50	75	150%	50	0
EXPENDITURES									
SALARIES & BENEFITS									
210-2140-421-11-00 OVERTIME SALARIES	0	0	6,372	7,150	0	0	0%	0	0
210-2140-421-14-03 WORKERS COMPENSATION INS	0	0	0	0	0	0	0%	0	0
210-2140-421-14-04 SOCIAL SECURITY/MEDICARE	0	0	0	0	0	0	0%	0	0
210-2140-421-14-05 LONG TERM DISABILITY INS.	0	0	0	0	0	0	0%	0	0
210-2140-421-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0%	0	0
210-2140-421-14-08 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									
210-2140-421-41-05 MACHINERY AND EQUIPMENT	0	0	46,152	5,250	17,760	24,190	136%	17,760	0
210-2140-421-41-09 VEHICLES	0	0	0	0	0	0	0%	0	0
* CAPITAL OUTLAY	0	0	46,152	5,250	17,760	24,190	136%	17,760	0
TOTAL EXPENDITURES	0	0	52,524	12,400	17,760	24,190	136%	17,760	0
REVENUES OVER (UNDER) EXPENDITURES	0	55,842	(11,122)	(7,661)	(17,710)	(24,115)	136%	(17,710)	0
FUND BALANCE - BEGINNING	0	0	55,842	44,720	37,059	37,059		37,059	
FUND BALANCE - ENDING	0	55,842	44,720	37,059	19,349	12,944		19,349	

NON-JUDICIAL FORFEITURE (211)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
211-2110-304-05-00 FORFEITURES CLEARED BY COUNTY	947	4,252	735	973	1,500	640	43%	1,500	0
211-1910-305-01-00 INVESTMENT EARNINGS	22	82	98	167	125	63	50%	125	0
TOTAL REVENUES	969	4,334	833	1,140	1,625	703	43%	1,625	0
EXPENDITURES									
ADMINISTRATION									
OPERATIONS & MAINTENANCE									
211-2110-421-16-02 TRAINING	0	0	0	0	0	0	0%	2,000	2,000
211-2110-421-27-06 SPECIAL DEPARTMENTAL SUPP	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0%	2,000	2,000
CAPITAL OUTLAY									
211-2110-421-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	1,500	0	0%	1,500	0
* CAPITAL OUTLAY	0	0	0	0	1,500	0	0%	1,500	0
TOTAL EXPENDITURES	0	0	0	0	1,500	0	0%	3,500	2,000
REVENUES OVER (UNDER) EXPENDITURES	969	4,334	833	1,140	125	703	562%	(1,875)	(2,000)
FUND BALANCE - BEGINNING	600	1,569	5,903	6,736	7,876	7,876		7,876	
FUND BALANCE - ENDING	1,569	5,903	6,736	7,876	8,001	8,579		6,001	

POLICE RESERVE SERVICES (213)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
213-2110-307-05 SPECIAL POLICE SERVICES	107	0	0	0	0	0	0%	0	0
213-1910-305-01 INVESTMENT EARNINGS	8	12	23	33	25	11	44%	25	0
TOTAL REVENUES	115	12	23	33	25	11	44%	25	0
EXPENDITURES									
SALARIES & BENEFITS									
213-2110-10-00 SALARIES	0	0	0	0	0	0	0%	0	0
213-2110-14-03 WORKERS COMPENSATION INS	0	0	0	0	0	0	0%	0	0
213-2110-14-04 SOCIAL SECURITY/MEDICARE	0	0	0	0	0	0	0%	0	0
213-2110-14-05 LONG TERM DISABILITY INS.	0	0	0	0	0	0	0%	0	0
* SALARIES & BENEFITS	0	0	0	0	0	0	0%	0	0
CAPITAL OUTLAY									
213-2110-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0%	0	0
* CAPITAL OUTLAY	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	115	12	23	33	25	11	44%	25	0
FUND BALANCE - BEGINNING	5,350	5,465	5,477	5,500	5,533	5,533		5,533	
FUND BALANCE - ENDING	5,465	5,477	5,500	5,533	5,558	5,544		5,558	

PUBLIC SAFETY FUND (214)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
214-1910-302-01 SALES & USE TAX	147,067	154,581	166,239	180,943	155,000	54,994	35%	155,000	0
214-1910-305-01 INVESTMENT EARNINGS	45	151	168	297	125	104	83%	125	0
TOTAL REVENUES	147,112	154,732	166,407	181,240	155,125	55,098	36%	155,125	0
EXPENDITURES									
TRANSFERS & OTHER									
214-2110-499-90-00 POLICE SERVICES	85,000	100,000	100,000	100,000	100,000	50,000	50%	100,000	0
214-2210-499-90-00 FIRE SERVICES	55,000	60,000	60,000	60,000	60,000	30,000	50%	60,000	0
TOTAL EXPENDITURES	140,000	160,000	160,000	160,000	160,000	80,000	50%	160,000	0
REVENUES OVER (UNDER) EXPENDITURES	7,112	(5,268)	6,407	21,240	(4,875)	(24,902)	511%	(4,875)	0
FUND BALANCE - BEGINNING	35,360	42,472	37,204	43,611	64,851	64,851		64,851	
FUND BALANCE - ENDING	42,472	37,204	43,611	64,851	59,976	39,949		59,976	

GAS TAX FUND (215)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
215-4149-305-01 INVESTMENT EARNINGS	772	3,362	3,826	5,631	4,000	1,856	46%	4,000	0
215-4149-306-03-01 GAS TAX 2106	67,129	69,187	73,006	75,499	71,176	39,796	56%	71,176	0
215-4149-306-03-02 GAS TAX 2107	148,513	143,201	148,642	159,179	188,839	77,124	41%	188,839	0
215-4149-306-03-03 GAS TAX 2107.5	5,000	15,035	5,000	5,000	5,000	5,000	100%	5,000	0
215-4149-306-03-05 GAS TAX 2105	90,632	143,217	116,594	122,245	135,987	63,811	47%	135,987	0
215-4149-306-03-06 GAS TAX 2103	164,565	293,429	198,493	111,847	51,354	39,977	78%	51,354	0
TOTAL REVENUES	476,611	667,431	545,561	479,401	456,356	227,564	50%	456,356	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
215-4149-443-27-06 GENERAL SUPPLIES	0	0	28,305	0	31,500	0	0%	31,500	0
* OPERATIONS & MAINTENANCE	0	0	28,305	0	31,500	0	0%	31,500	0
CAPITAL OUTLAY									
215-4149-443-4105 THERMOPLASTIC MACHINE	0	0	20,002	0	0	0	0%	0	0
CP1503 - TRANSPORTATION MASTER PLAN	0	0	56,107	15,380	0	0	0%	0	0
CP1504 - DOWNTOWN STREET IMPROV	0	0	14,658	5,317	0	0	0%	0	0
CP1505 - C STREET OVERLAY - JOHNSON - 6TH	0	0	16,155	114,613	125,232	199,525	159%	125,232	0
CP1506 - MISCELLANEOUS OVERLAYS	0	256,290	200,231	550	0	0	0%	0	0
CP1538 - SIGNAL - YOSEMITE & HI-TECH	0	0	770	0	0	0	0%	0	0
CP1406 - J ST TRAFFIC CALMING	0	0	22,890	0	0	0	0%	0	0
CP1540 - ADA TRASITION PLAN	0	0	0	0	100,000	51,540	52%	100,000	0
CP1604 - C STREET OVERLAY 6TH - 2ND	0	0	0	0	48,000	0	0%	48,000	0
CP1613 - S. SIERRA AVE IMPROVEMENTS	0	0	0	27,574	0	0	0%	0	0
CP1605 - 2ND STREET WATER MAIN - C - E ST	0	0	0	0	500,000	267,632	54%	500,000	0
* CAPITAL OUTLAY	0	256,290	330,813	163,434	773,232	518,697	67%	773,232	0
INTERFUND TRANSFERS									
215-999-499-90-00 TRANSFERS OUT	431,030	227,140	269,633	269,633	380,590	190,295	50%	380,590	0
TOTAL EXPENDITURES	431,030	483,430	628,751	433,067	1,185,322	708,992	60%	1,185,322	0
REVENUES OVER (UNDER) EXPENDITURES	45,581	184,001	(83,190)	46,334	(728,966)	(481,428)	66%	(728,966)	0
FUND BALANCE - BEGINNING	633,514	679,095	863,096	779,906	826,240	826,240		826,240	
FUND BALANCE - ENDING	679,095	863,096	779,906	826,240	97,274	344,812		97,274	

FACILITIES FUND (217)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
217-7230 SWIMMING POOL	(33,797)	(7,899)	(27,950)	(72,051)	(76,575)	(27,067)	35%	(76,575)	0
217-7240 SENIOR CENTER OPERATIONS	(18,261)	(22,479)	(18,258)	(27,401)	(35,026)	(16,186)	46%	(35,026)	0
217-7260 COMMUNITY CENTER	(33,143)	(21,476)	(34,491)	(39,458)	(37,687)	(5,407)	14%	(37,687)	0
217-7270 ANNEX/YOUTH BUILDING/CHURCH	4,368	4,146	2,190	(1,033)	(7,150)	(1,508)	21%	(7,150)	0
217-7280 LLD ADMINISTRATION	(10,939)	(2,244)	1,272	0	0	1,772	0%	0	0
NET	(91,772)	(49,952)	(77,237)	(139,943)	(156,438)	(48,396)	31%	(156,438)	0
GENERAL FUND SUBSIDY	108,630	49,952	77,237	139,943	156,438	78,219	50%	156,438	0
NET	16,858	0	0	0	0	29,823	-19%	0	0
FUND BALANCE - BEGINNING	(16,858)	0	0	0	0	0		0	
FUND BALANCE - ENDING	0	0	0	0	0	29,823		0	

FACILITIES (217)

SWIMMING POOL (7230) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
217-7230-307-22-03 SWIM TEAM FEES	0	0		0	0	0	0%	0	0
217-7230-307-22-05 POOL RENTAL	517	1,361	800	4,850	1,000	1,503	150%	1,000	0
217-7230-307-22-09 OID	27,394	49,367	56,005	0	0	0	0%	0	0
TOTAL REVENUES	27,911	50,728	56,805	4,850	1,000	1,503	150%	1,000	0
EXPENDITURES									
SALARIES & BENEFITS									
217-7230-472-12-00 PART-TIME SALARIES	0	0	0	0		0	0%	0	0
217-7230-472-14-03 WORKERS COMPENSATION INS	0	0	0	0	0	0	0%	0	0
217-7230-472-14-04 SOCIAL SECURITY/MEDICARE	0	0	0	0	0	0	0%	0	0
217-7230-472-14-06 STATE UNEMPLOYMENT	0	0	0	0	0	0	0%	0	0
* SALARIES & BENEFITS	0	0	0	0	0	0	0%	0	0
OPERATIONS & MAINTENANCE									
217-7230-472-20-01 ELECTRIC	18,493	19,446	20,637	22,678	24,000	12,670	53%	24,000	0
217-7230-472-20-02 GAS	1,739	1,763	4,234	4,285	5,000	1,683	34%	5,000	0
217-7230-472-20-03 TELEPHONE	0	0	0	0	0	0	0%	0	0
217-7230-472-24-01 BUILDINGS MAINTENANCE	664	148	5,106	4,410	3,000	15	1%	3,000	0
217-7230-472-24-02 EQUIPMENT MAINTENANCE	0	0	8,866	2,024	5,000	920	18%	5,000	0
217-7230-472-25-03 CONTRACT SERVICES	8,151	6,966	7,982	9,525	11,000	4,422	40%	11,000	0
217-7230-472-27-02 JANITORIAL	0	536	1,000	479	500	0	0%	500	0
217-7230-472-27-07 POOL SUPPLIES	30,878	27,079	33,497	31,425	25,000	7,823	31%	25,000	0
* OPERATIONS & MAINTENANCE	59,925	55,938	81,322	74,826	73,500	27,533	37%	73,500	0
CAPITAL OUTLAY									
217-7230-472-41-05 MACHINERY AND EQUIPMENT	533	764	1,508	0	2,000	0	0%	2,000	0
* CAPITAL OUTLAY	533	764	1,508	0	2,000	0	0%	2,000	0
INTER DEPARTMENTAL CHARGES									
217-7230-472-80-01 FACILITY USE CHARGE	(5,625)	(5,625)	(5,625)	(5,625)	(5,625)	(2,813)	50%	(5,625)	0
217-7230-472-80-02 ADMINISTRATIVE CHARGE	4,875	1,200	1,200	1,200	1,200	600	50%	1,200	0
217-7230-472-80-03 FACILITY MAINTENANCE CHARGE	2,000	5,986	6,350	6,500	6,500	3,250	50%	6,500	0
217-7230-472-80-04 RISK MANAGEMENT CHARGE	0	364	0	0	0	0	0%	0	0
* INTER DEPARTMENTAL CHARGE	1,250	1,925	1,925	2,075	2,075	1,037	50%	2,075	0
TOTAL EXPENDITURES	61,708	58,627	84,755	76,901	77,575	28,570	37%	77,575	0
REVENUES OVER (UNDER) EXPENDITURES	(33,797)	(7,899)	(27,950)	(72,051)	(76,575)	(27,067)	35%	(76,575)	0

FACILITIES (217)

SENIOR CENTER OPERATIONS (7240) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
217-7240-305-03-06 SENIOR CENTER RENT INCOME	9,796	10,364	11,710	12,640	10,000	3,813	38%	10,000	0
TOTAL REVENUES	9,796	10,364	11,710	12,640	10,000	3,813	38%	10,000	0
EXPENDITURES									
SALARIES & BENEFITS									
217-7240-472-12-00 PART-TIME SALARIES	281	1,257	3,001	4,187	5,625	3,304	59%	5,625	0
217-7240-472-14-03 WORKERS COMPENSATION INS	15	61	177	469	470	199	42%	470	0
217-7240-472-14-04 SOCIAL SECURITY/MEDICARE	21	88	230	490	525	216	41%	525	0
217-7240-472-14-06 STATE UNEMPLOYMENT	13	71	171	300	336	153	46%	336	0
* SALARIES & BENEFITS	330	1,477	3,579	5,446	6,956	3,872	56%	6,956	0
OPERATIONS & MAINTENANCE									
217-7240-472-20-01 ELECTRIC	14,639	13,980	13,310	19,313	18,000	9,841	55%	18,000	0
217-7240-472-24-01 BUILDINGS	2,686	1,574	1,567	2,064	2,000	69	3%	2,000	0
217-7240-472-24-02 EQUIPMENT	1,189	2,481	1,173	5,307	5,000	1,406	28%	5,000	0
217-7240-472-25-03 CONTRACT SERVICES	7,240	5,189	6,747	2,918	4,000	1,289	32%	4,000	0
217-7240-472-25-15 LANDSCAPING	4,548	4,328	3,939	6,101	9,000	2,600	29%	9,000	0
217-7240-472-27-02 JANITORIAL SUPPLIES	2,355	2,888	2,774	2,520	3,000	2,134	71%	3,000	0
217-7240-472-27-06 GENERAL SUPPLIES	0	0	809	563	1,000	448	45%	1,000	0
* OPERATIONS & MAINTENANCE	32,657	30,440	30,319	38,786	42,000	17,787	42%	42,000	0
CAPITAL OUTLAY									
217-7240-472-41-04 IMPROVEMENTS TO BUILDINGS	0	5,856	1,000	739	1,000	805	81%	1,000	0
* CAPITAL OUTLAY	0	5,856	1,000	739	1,000	805	81%	1,000	0
INTER DEPARTMENTAL CHARGES									
217-7240-472-80-01 FACILITY USE CHARGE	(19,080)	(19,080)	(19,080)	(19,080)	(19,080)	(9,540)	50%	(19,080)	0
217-7240-472-80-02 ADMINISTRATIVE CHARGE	4,650	4,650	4,650	4,650	4,650	2,325	50%	4,650	0
217-7240-472-80-03 FACILITY MAINTENANCE CHARGE	9,500	9,500	9,500	9,500	9,500	4,750	50%	9,500	0
* INTER DEPARTMENTAL CHARGE	(4,930)	(4,930)	(4,930)	(4,930)	(4,930)	(2,465)	50%	(4,930)	0
TOTAL EXPENDITURES	28,057	32,843	29,968	40,041	45,026	19,999	44%	45,026	0
REVENUES OVER (UNDER) EXPENDITURES	(18,261)	(22,479)	(18,258)	(27,401)	(35,026)	(16,186)	46%	(35,026)	0

FACILITIES (217)

COMMUNITY CENTER (7260) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
217-7260-305-03-05 COMMUNITY CENTER RENT	83,336	81,576	75,124	86,526	80,000	50,663	63%	80,000	0
TOTAL REVENUES	83,336	81,576	75,124	86,526	80,000	50,663	63%	80,000	0
EXPENDITURES									
SALARIES & BENEFITS									
217-7260-472-10-00 SALARIES	19,006	11,738	7,266	7,159	9,673	4,665	48%	9,673	0
217-7260-472-11-00 OVERTIME	787	66	293	51	500	12	2%	500	0
217-7260-472-12-00 PART-TIME SALARIES	6,477	9,558	14,092	22,660	12,481	5,275	42%	12,481	0
217-7260-472-14-01 RETIREMENT	4,265	2,179	1,821	4,462	5,006	2,419	48%	5,006	0
217-7260-472-14-02 HEALTH INSURANCE	3,286	4,483	3,290	3,102	3,214	1,557	48%	3,214	0
217-7260-472-14-03 WORKERS COMPENSATION INS	1,635	1,482	1,459	2,464	1,813	720	40%	1,813	0
217-7260-472-14-04 SOCIAL SECURITY/MEDICARE	965	1,131	1,131	1,850	1,088	380	35%	1,088	0
217-7260-472-14-06 STATE UNEMPLOYMENT	808	554	752	1,254	543	84	15%	543	0
217-7260-472-14-08 LIFE INSURANCE	38	16	16	16	16	7	44%	16	0
* SALARIES & BENEFITS	37,267	31,207	30,120	43,018	34,334	15,119	44%	34,334	0
OPERATIONS & MAINTENANCE									
217-7260-472-20-01 ELECTRIC	29,456	26,468	27,657	32,484	30,000	15,380	51%	30,000	0
217-7260-472-20-03 TELEPHONE	4,532	4,655	2,843	3,196	3,000	1,346	45%	3,000	0
217-7260-472-24-01 BUILDING MAINTENANCE	2,276	1,242	5,727	4,653	5,000	1,429	29%	5,000	0
217-7260-472-24-02 EQUIPMENT MAINTENANCE	4,720	1,483	4,436	7,174	5,000	2,946	59%	5,000	0
217-7260-472-25-03 CONTRACT SERVICES	6,086	6,373	5,166	3,961	6,000	2,172	36%	6,000	0
217-7260-472-25-15 LANDSCAPING	7,051	6,948	6,897	6,096	8,000	3,739	47%	8,000	0
217-7260-472-27-02 JANITORIAL SUPPLIES	2,635	2,410	3,434	3,134	4,000	2,105	53%	4,000	0
217-7260-472-27-06 GENERAL SUPPLIES	4,526	661	1,730	915	1,000	1,159	116%	1,000	0
* OPERATIONS & MAINTENANCE	61,282	50,240	57,890	61,613	62,000	30,276	49%	62,000	0
INTER DEPARTMENTAL CHARGES									
217-7260-472-80-02 ADMINISTRATIVE CHARGE	16,861	20,536	20,536	20,536	20,536	10,267	50%	20,536	0
217-7260-472-80-04 RISK MANAGEMENT CHARGE	503	503	503	503	503	252	50%	503	0
217-7260-472-80-05 EMPLOYEE LIABILITY CHARGE	157	157	157	157	157	78	50%	157	0
217-7260-472-80-06 INFORMATION TECH CHARGE	157	157	157	157	157	78	50%	157	0
217-7260-472-80-07 VEHICLE REPLACEMENT CHARGE	252	252	252	0	0	0	0%	0	0
	17,930	21,605	21,605	21,353	21,353	10,675	50%	21,353	0
TOTAL EXPENDITURES	116,479	103,052	109,615	125,984	117,687	56,070	48%	117,687	0
REVENUES OVER (UNDER) EXPENDITURES	(33,143)	(21,476)	(34,491)	(39,458)	(37,687)	(5,407)	14%	(37,687)	0

FACILITIES (217)

ANNEX/YOUTH BUILDING/CHURCH (7270) Acct/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
217-7270-305-03-04 THIRD & E ST RENTS	5,400	5,400	5,400	3,150	0	0	0%	0	0
217-7270-305-03-09 ANNEX / YOUTH BUILDINGS	823	1,431	2,182	(104)	0	970	0%	0	0
TOTAL REVENUES	6,223	6,831	7,582	3,046	0	970	0%	0	0
OPERATIONS & MAINTENANCE									
217-7270-472-20-01 ELECTRIC	814	1,842	3,756	879	1,500	514	34%	1,500	0
217-7270-472-24-01 BUILDING MAINTENANCE	358	102	273	151	5,000	289	6%	5,000	0
217-7270-472-25-03 CONTRACT SERVICES	233	291	613	2,599	650	1,675	258%	650	0
217-7270-472-27-02 JANITORIAL SUPPLIES	0	0	300	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	1,405	2,235	4,942	3,629	7,150	2,478	35%	7,150	0
INTER DEPARTMENTAL CHARGES									
217-7270-472-80-03 FACILITY MAINTENANCE CHARGE	450	450	450	450	0	0	0%	0	0
	450	450	450	450	0	0	0%	0	0
TOTAL EXPENDITURES	1,855	2,685	5,392	4,079	7,150	2,478	35%	7,150	0
REVENUES OVER (UNDER) EXPENDITURES	4,368	4,146	2,190	(1,033)	(7,150)	(1,508)	21%	(7,150)	0

FACILITIES (217)

LLD - PW ADMINISTRATION (7280) Acct/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
217-7280-307-10-00 ASSMT DIST. SERVICE CHARGES	39,996	56,000	68,615	68,662	68,615	34,307	50%	68,615	0
TOTAL REVENUES	39,996	56,000	68,615	68,662	68,615	34,307	0%	68,615	0
SALARIES & BENEFITS									
217-7280-476-10-00 SALARIES	14,870	14,134	42,909	43,513	37,782	18,318	48%	37,782	0
217-7280-476-12-00 PART-TIME SALARIES	17,851	29,171	0	0	0	0	0%	0	0
217-7280-476-13-00 CONTRACT EMPLOYEE SALARIES	0	0	0	0	0	0	0%	0	0
217-7280-476-14-01 RETIREMENT	9,793	7,230	9,441	9,841	17,028	8,119	48%	17,028	0
217-7280-476-14-02 HEALTH INSURANCE	2,961	731	7,726	7,425	6,734	3,209	48%	6,734	0
217-7280-476-14-03 WORKERS COMPENSATION INS	4,247	4,251	5,986	6,598	5,521	2,510	45%	5,521	0
217-7280-476-14-04 SOCIAL SECURITY/MEDICARE	486	500	603	665	579	228	39%	579	0
217-7280-476-14-06 STATE UNEMPLOYMENT	501	555	369	307	265	0	0%	265	0
217-7280-476-14-08 LIFE INSURANCE	16	18	44	44	38	17	45%	38	0
* SALARIES & BENEFITS	50,725	56,590	67,078	68,393	67,947	32,401	0%	67,947	0
OPERATIONS & MAINTENANCE									
217-7280-476-20-04 CELL PHONES & PAGERS	198	432	265	269	178	134	75%	178	0
217-7280-476-24-03 VEHICLES MAINTENANCE	0	0	0	0	100	0	0%	100	0
217-7280-476-26-01 FUEL & OIL	0	1,222	0	0	160	0	0%	160	0
217-7280-476-27-06 GENERAL SUPPLIES	12	0	0	0	230	0	0%	230	0
* OPERATIONS & MAINTENANCE	210	1,654	265	269	668	134	0%	668	0
TOTAL EXPENDITURES	50,935	58,244	67,343	68,662	68,615	32,535	47%	68,615	0
REVENUES OVER (UNDER) EXPENDITURES	(10,939)	(2,244)	1,272	0	0	1,772	0%	0	0

RECREATION ACTIVITY FUND (218)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
218-7220 RECREATION PROGRAMS	(125,481)	(61,314)	(60,316)	(73,108)	(74,319)	(34,401)	46%	(75,177)	(858)
218-7230 SWIMMING PROGRAMS	(7,170)	15,467	(259)	(31,437)	(33,050)	(22,277)	67%	(33,050)	0
218-7240 SENIOR ACTIVITIES	(68,735)	(61,779)	(62,731)	(74,102)	(76,316)	(36,092)	47%	(76,965)	(649)
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)	(183,685)	(92,770)	51%	(185,192)	(1,507)
GENERAL FUND SUBSIDY	238,625	108,657	123,306	178,647	183,685	91,843	50%	185,192	1,507
NET	70,913	0	0	0	0	(927)		0	0
FUND BALANCE - BEGINNING	(70,913)	0	0	0	0	0		0	
FUND BALANCE - ENDING	0	0	0	0	0	(927)		0	

RECREATION ACTIVITY FUND (218)

RECREATION PROGRAMS ADMIN. Account/Description	2010/11 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES										
218-7220-307-21-17 MISC. RECREATION PROGRAM	3,844	4,667	54	30	0	0	0	0%	0	0
TOTAL REVENUES	3,844	4,667	54	30	0	0	0		0	0
EXPENDITURES										
SALARIES & BENEFITS										
218-7220-472-10-00 SALARIES	45,667	36,320	34,717	35,437	36,691	36,304	17,706	49%	36,304	0
218-7220-472-11-00 OVERTIME SALARIES	2,408	1,620	0	369	293	800	0	0%	800	0
218-7220-472-12-00 PART-TIME SALARIES	19,842	61,125	21,175	17,452	17,579	15,777	9,014	57%	15,777	0
218-7220-472-14-01 RETIREMENT	7,512	21,199	9,247	9,348	18,500	19,190	9,129	48%	19,190	0
218-7220-472-14-02 HEALTH INSURANCE	7,442	6,561	6,569	7,167	7,581	7,837	3,797	48%	8,695	858
218-7220-472-14-03 WORKERS COMPENSATION INS	2,090	3,010	1,319	1,688	2,438	2,212	1,048	47%	2,212	0
218-7220-472-14-04 SOCIAL SECURITY/MEDICARE	2,514	1,840	861	839	759	783	404	52%	783	0
218-7220-472-14-06 STATE UNEMPLOYMENT	950	1,483	502	601	519	434	93	21%	434	0
218-7220-472-14-08 LIFE INSURANCE	115	42	31	31	32	31	14	45%	31	0
* SALARIES & BENEFITS	99,021	133,200	74,421	72,932	84,392	83,368	41,205	49%	84,226	858
OPERATIONS & MAINTENANCE										
218-7220-472-16-02 TRAINING	208	415	0	0	0	0	0	0%	0	0
218-7220-472-16-05 MEMBERSHIPS	300	150	315	500	360	500	350	70%	500	0
218-7220-472-20-01 ELECTRIC	610	593	0	0	0	0	0	0%	0	0
218-7220-472-20-02 GAS	98	21	0	0	0	0	0	0%	0	0
218-7220-472-20-03 TELEPHONE	1,445	2,208	0	0	0	0	0	0%	0	0
218-7220-472-20-04 CELL PHONES	2,120	1,168	907	1,015	432	800	208	26%	800	0
218-7220-472-23-00 LEASES	3,426	300	0	0	0	0	0	0%	0	0
218-7220-472-24-03 VEHICLES MAINTENANCE	322	57	64	74	42	100	25	25%	100	0
218-7220-472-25-03 CONTRACT SERVICES	11,085	1,876	768	660	646	750	0	0%	750	0
218-7220-472-25-09 TECHNOLOGY SUPPORT	68	2,745	58	115	0	500	0	0%	500	0
218-7220-472-25-12 SOFTWARE		0	0	0	3,150	3,150	0	0%	3,150	0
218-7220-472-26-16 UNIFORM/LAUNDRY SERVICE	0	49	0	0	0	0	0	0%	0	0
218-7220-472-26-01 FUEL & OIL	2,539	1,030	240	358	269	800	554	69%	800	0
218-7220-472-27-01 OFFICE SUPPLIES	2,172	854	286	238	67	700	90	13%	700	0
218-7220-472-27-06 GENERAL SUPPLIES	5,680	2,681	1,828	2,032	1,322	1,000	816	82%	1,000	0
218-7220-472-29-00 POSTAGE	366	650	330	271	277	500	77	15%	500	0
* OPERATIONS & MAINTENANCE	30,586	14,797	4,796	5,263	6,565	8,800	2,120	24%	8,800	0
INTER DEPARTMENTAL CHARGES										
218-7220-472-80-04 RISK MANAGEMENT CHARGE	0	3,887	3,887	3,887	3,887	3,887	1,944	50%	3,887	0
218-7220-472-80-02 FACILITY ADMIN CHARGE	(20,536)	(21,736)	(21,736)	(21,736)	(21,736)	(21,736)	(10,868)	50%	(21,736)	0
* INTER DEPARTMENTAL CHARGE	(20,536)	(17,849)	(17,849)	(17,849)	(17,849)	(17,849)	(8,924)	50%	(17,849)	0
TOTAL EXPENDITURES	109,071	130,148	61,368	60,346	73,108	74,319	34,401	46%	75,177	858
REVENUES OVER (UNDER) EXPENDITURES	#######	(125,481)	(61,314)	(60,316)	(73,108)	(74,319)	(34,401)	46%	(75,177)	(858)

RECREATION ACTIVITY FUND (218)

SWIMMING PROGRAMS (7230) Account/Description	2010/11 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES										
218-7230-307-22-01 ADMISSIONS	5,175	8,353	9,607	14,390	11,873	9,000	5,179	58%	11,635	2,635
218-7230-307-22-02 CONCESSIONS	4,125	3,846	4,210	6,033	5,918	4,000	3,468	87%	5,900	1,900
218-7230-307-22-04 SWIMMING LESSONS	13,980	16,105	17,827	18,175	19,590	16,000	3,036	19%	19,000	3,000
218-7230-307-22-09 OID	10,520	28,373	41,656	16,495	0	0	0	0%	0	0
TOTAL REVENUES	33,800	56,677	73,300	55,093	37,381	29,000	11,683	40%	36,535	7,535
EXPENDITURES										
SALARIES & BENEFITS										
218-7230-472-12-00 PART-TIME SALARIES	20,304	39,316	37,208	32,934	47,096	42,433	24,042	57%	47,000	4,567
218-7230-472-13-00 CONTRACT EMPL. SALARIES	0	4,354	3,000	4,350	0	0	0	0%	0	0
218-7230-472-14-03 WORKERS COMPENSATION INS	1,841	2,084	1,972	2,146	3,267	2,574	1,515	59%	3,300	726
218-7230-472-14-04 SOCIAL SECURITY/MEDICARE	2,623	3,008	2,847	2,852	3,603	3,126	1,839	59%	3,600	474
218-7230-472-14-06 STATE UNEMPLOYMENT	1,735	2,438	2,307	2,312	2,920	2,532	1,491	59%	2,900	368
* SALARIES & BENEFITS	40,481	51,200	47,334	44,594	56,886	50,665	28,887	57%	56,800	6,135
OPERATIONS & MAINTENANCE										
218-7230-472-16-02 TRAINING		0	0	125	164	1,000	0	0%	1,000	0
218-7230-472-20-03 TELEPHONE	0	86	63	150	111	160	128	80%	160	0
218-7230-472-27-06 GENERAL SUPPLIES	5,860	5,003	2,461	1,476	3,028	2,600	397	15%	3,000	400
218-7230-472-27-08 CONCESSION SUPPLIES	1,631	1,933	2,350	3,382	3,004	2,000	1,735	87%	3,000	1,000
* OPERATIONS & MAINTENANCE	7,491	7,022	4,874	5,133	6,307	5,760	2,260	39%	7,160	1,400
INTER DEPARTMENTAL CHARGES										
218-7230-472-80-01 FACILITY USE CHARGE	5,625	5,625	5,625	5,625	5,625	5,625	2,813	50%	5,625	0
TOTAL EXPENDITURES	53,597	63,847	57,833	55,352	68,818	62,050	33,960	55%	69,585	7,535
REVENUES OVER (UNDER) EXPENDITURES	(19,797)	(7,170)	15,467	(259)	(31,437)	(33,050)	(22,277)	67%	(33,050)	0

RECREATION ACTIVITY FUND (218)

SENIOR ACTIVITIES (7240) Account/Description	2010/11 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES										
218-7240-307-21-18 SENIOR CENTER CLASS/ACTIV	855	0	315	0	0	350	0	0%	350	0
218-7240-307-21-19 SENIOR CENTER EXCURSIONS	0	19,529	16,568	0	0	0	0	0%	0	0
218-7240-307-21-25 FEE REVENUE		0	10,336	11,709	11,622	10,000	5,156	52%	10,000	0
218-7240-307-21-26 NEWSLETTER	725	390	420	400	370	400	130	33%	400	0
218-7240-307-21-27 MONTHLY DINNERS	4,717	3,384	3,436	0	0	0	0	0%	0	0
218-7240-308-08-01 SENIOR FOUNDATION DONATION	10,000	0	0	0	0	0	0	0%	0	0
218-7240-307-27-00 MISCELLANEOUS	6,575	2,470	2,043	1,291	646	1,500	0	0%	1,500	0
TOTAL REVENUES	22,872	25,773	33,118	13,400	12,638	12,250	5,286	43%	12,250	0
EXPENDITURES										
SALARIES & BENEFITS										
218-7240-472-10-00 SALARIES	32,706	33,536	34,718	35,436	36,477	36,304	17,478	48%	36,304	0
218-7240-472-11-00 OVERTIME	2,408	1,740	0	369	293	500	0	0%	500	0
218-7240-472-12-00 PART-TIME SALARIES	2,087	93	0	0	0	0	0	0%	0	0
218-7240-472-14-01 RETIREMENT	6,720	10,214	7,533	7,998	17,143	17,904	8,502	47%	17,904	0
218-7240-472-14-02 HEALTH INSURANCE	6,532	6,560	6,569	6,422	6,205	6,406	3,105	48%	7,055	649
218-7240-472-14-03 WORKERS COMPENSATION INS	682	857	787	1,340	1,596	1,516	650	43%	1,516	0
218-7240-472-14-04 SOCIAL SECURITY/MEDICARE	620	501	443	456	477	558	213	38%	558	0
218-7240-472-14-06 STATE UNEMPLOYMENT	301	264	217	217	218	217	0	0%	217	0
218-7240-472-14-08 LIFE INSURANCE	99	42	31	31	32	31	14	45%	31	0
* SALARIES & BENEFITS	52,155	53,807	50,298	52,269	62,441	63,436	29,962	47%	64,085	649
OPERATIONS & MAINTENANCE										
218-7240-472-20-01 ELECTRIC	2,040	0	0	0	0	0	0	0%	0	0
218-7240-472-20-03 TELEPHONE	457	495	569	596	708	600	293	49%	600	0
218-7240-472-25-03 CONTRACT SERVICES		0	7,414	6,641	5,931	6,500	2,888	44%	6,500	0
218-7240-472-25-09 TECHNOLOGY SUPPORT	874	0	0	0	0	300	0	0%	300	0
218-7240-472-25-14 NEWSLETTER	1,506	1,524	1,156	1,073	1,272	1,300	636	49%	1,300	0
218-7240-472-27-01 OFFICE SUPPLIES	810	1,503	468	743	842	1,000	337	34%	1,000	0
218-7240-472-27-06 GENERAL SUPPLIES	136	219	487	53	506	500	47	9%	500	0
218-7240-472-31-05 CLASS/ACTIVITIES COSTS	4,472	3,519	3,487	326	610	500	0	0%	500	0
218-7240-472-31-06 EXCURSION COSTS	0	19,011	16,588	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	10,399	26,271	30,169	9,432	9,869	10,700	4,201	39%	10,700	0
INTER DEPARTMENTAL CHARGES										
218-7240-472-80-01 FACILITY USE CHARGE	19,080	19,080	19,080	19,080	19,080	19,080	9,540	50%	19,080	0
218-7240-472-80-02 FACILITY ADMIN CHARGE	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)	(4,650)	(2,325)	50%	(4,650)	0
80-03 FACILITY MAINTENANCE CHARGE		0	0	0	0	0	0	0%	0	0
* INTER DEPARTMENTAL CHARGES	14,430	14,430	14,430	14,430	14,430	14,430	7,215	50%	14,430	0
TOTAL EXPENDITURES	76,984	94,508	94,897	76,131	86,740	88,566	41,378	47%	89,215	649
REVENUES OVER (UNDER) EXPENDITURES	(54,112)	(68,735)	(61,779)	(62,731)	(74,102)	(76,316)	(36,092)	47%	(76,965)	(649)

ENGINEERING & PW - ADMINISTRATION FUND (219)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES - ENGINEERING									
219-4110-303-08 ENCROACHMENT PERMIT	7,667	15,385	17,965	21,425	13,800	15,945	116%	13,800	0
219-4110-305-01 INVESTMENT EARNINGS	0	23	22	0	0	0	0%	0	0
219-4110-307-09 ENGINEERING FEES, INSPECT	18,322	2,284	365	2,006	2,000	0	0%	2,000	0
219-4110-307-16 DVLPMNT SRVC CHG-CAPITAL	0	0	0	0	0	0	0%	0	0
219-4110-307-17 DEVELOPMENT SERVICE CHARG	2,215	1,623	950	8,984	6,500	1,331	20%	6,500	0
219-4110-307-19 ENGINEER PLAN CHECK/INSP	2,574	575	220	0	0	0	0%	0	0
219-4110-307-27 MISCELLANEOUS	1,338	2,091	3,958	7,054	6,000	1,071	18%	6,000	0
TOTAL REVENUES	32,116	21,981	23,480	39,469	28,300	18,347	65%	28,300	0
EXPENDITURES									
219-4110-PUBLIC WORKS ADMIN/ENGINEERING	175,232	111,174	130,862	176,370	185,522	89,496	48%	185,522	0
REVENUES OVER (UNDER) EXPENDITURES	(143,116)	(89,193)	(107,382)	(136,901)	(157,222)	(71,149)	45%	(157,222)	0
219-4110-399-90-00 GENERAL FUND SUBSIDY	197,429	89,193	107,382	136,901	157,222	78,611	50%	157,222	0
NET	54,313	0	0	0	0	7,462		0	0
FUND BALANCE - BEGINNING	(54,313)	0	0	0	0	0		0	
FUND BALANCE - ENDING	0	0	0	0	0	7,462		0	

ENGINEERING & PW - ADMINISTRATION FUND (219)

P.W. ADMIN/ENGINEERING Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
219-4110-441-10-00 SALARIES	47,461	43,278	60,459	63,269	60,437	33,867	56%	60,437	0
219-4110-441-10-08 RETIREES (INS REIMB)	17,236	0	0	0	0	0	0%	0	0
219-4110-441-11-00 OVERTIME SALARIES	1,953	769	1,505	705	1,500	157	10%	1,500	0
219-4110-441-12-00 PART-TIME SALARIES	0	0	0	0	0	0	0%	0	0
219-4110-441-14-01 RETIREMENT	11,619	7,562	9,227	16,250	16,243	8,016	49%	16,243	0
219-4110-441-14-02 HEALTH INSURANCE	5,858	6,416	8,439	9,035	10,109	5,241	52%	10,109	0
219-4110-441-14-03 WORKERS COMPENSATION INS	1,055	1,046	2,270	2,822	5,686	2,202	39%	5,686	0
219-4110-441-14-04 SOCIAL SECURITY/MEDICARE	721	619	810	822	894	405	45%	894	0
219-4110-441-14-05 LONG TERM DISABILITY INS.	53	155	260	275	240	134	56%	240	0
219-4110-441-14-06 STATE UNEMPLOYMENT	342	429	282	282	282	0	0%	282	0
219-4110-441-14-07 DEFERED COMPENSATION	0	0	0	0	0	0	0%	0	0
219-4110-441-14-08 LIFE INSURANCE	87	142	204	207	204	68	33%	204	0
* SALARIES & BENEFITS	86,385	60,416	83,456	93,667	95,595	50,090	52%	95,595	0
OPERATIONS & MAINTENANCE									
219-4110-441-16-01 TRAVEL	20	22	143	163	1,000	172	17%	1,000	0
219-4110-441-16-02 TRAINING	0	0	1	580	1,500	0	0%	1,500	0
219-4110-441-16-04 CONFERENCES	0	0	132	0	1,000	0	0%	1,000	0
219-4110-441-16-05 MEMBERSHIPS	0	0	143	0	200	0	0%	200	0
219-4110-441-20-01 ELECTRIC	21,932	12,904	8,133	8,034	10,000	3,410	34%	10,000	0
219-4110-441-20-02 GAS	1,119	453	233	361	1,000	80	8%	1,000	0
219-4110-441-20-03 TELEPHONE	623	529	549	617	0	0	0%	0	0
219-4110-441-20-04 CELL PHONES	723	768	634	362	800	257	32%	800	0
219-4110-441-22-00 ADVERTISING	375	108	84	0	0	0	0%	0	0
219-4110-441-23-00 LEASES	6,675	8,050	4,972	5,256	8,000	946	12%	8,000	0
219-4110-441-24-01 BUILDINGS MAINTENANCE	319	971	0	0	500	0	0%	500	0
219-4110-441-24-03 VEHICLES MAINTENANCE	597	2,204	1,471	328	1,000	635	64%	1,000	0
219-4110-441-25-03 CONTRACT SERVICES	30,273	5,927	10,721	46,652	40,000	22,404	56%	40,000	0
219-4110-441-26-01 FUEL & OIL	1,743	1,547	1,491	1,184	1,800	347	19%	1,800	0
219-4110-441-27-01 OFFICE SUPPLIES	5,024	1,976	1,547	2,096	3,000	1,196	40%	3,000	0
219-4110-441-27-06 GENERAL SUPPLIES	3,117	1,035	3,306	1,662	4,500	2,322	52%	4,500	0
219-4110-441-29-00 POSTAGE	841	764	564	781	1,000	323	32%	1,000	0
* OPERATIONS & MAINTENANCE	73,381	37,258	34,124	68,076	75,300	32,092	43%	75,300	0
CAPITAL OUTLAY									
219-4110-441-41-06 COMPUTER AND RELATED EQUIP	0	0	0	0	0	0		0	0
* CAPITAL OUTLAY	0	0	0	0	0	0		0	0
INTER DEPARTMENTAL CHARGES									
219-4110-441-80-03 FACILITY MAINTENANCE CHARGE	5,200	5,200	5,200	5,200	5,200	2,600	50%	5,200	0
219-4110-441-80-04 RISK MANAGEMENT CHARGE	5,927	5,927	5,927	5,927	5,927	2,964	50%	5,927	0
219-4110-441-80-06 INFORMATION TECH CHARGE	4,339	2,373	2,155	3,500	3,500	1,750	50%	3,500	0
* INTER DEPARTMENTAL CHARGES	15,466	13,500	13,282	14,627	14,627	7,314	50%	14,627	0
TOTAL	175,232	111,174	130,862	176,370	185,522	89,496	48%	185,522	0

DEVELOPMENT SERVICES FUND (220)

SUMMARY OF REVENUES AND EXPENDITURES

COMMUNITY DEVELOPMENT Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
220-3110-303-03 CONSTRUCTION PERMITS	193,140	232,921	285,555	368,710	300,000	172,278	57%	325,000	25,000
220-3110-303-04 HOME OCCUPATION PERMIT	6,190	5,320	4,750	6,565	6,000	2,280	38%	6,000	0
220-3110-303-06 SIGN PERMIT FEE	1,440	1,735	1,771	1,590	1,500	765	51%	1,500	0
220-3110-305-01 INVESTMENT EARNINGS	13	875	1,522	2,777	1,500	939	63%	1,500	0
220-3110-307-03 SALE MAPS, PUBLICATIONS	408	4,273	2,620	169	2,500	197	8%	2,500	0
220-3110-307-04 OTHER FILINGS, CERTIFICATES	0	0	0	0	0	193	0%	0	0
220-3110-307-06 FIRE INSPECTIONS	17,708	18,931	28,191	17,617	20,000	14,035	70%	20,000	0
220-3110-307-06 FIRE PLAN CHECK	3,304	4,688	5,827	3,754	4,000	3,020	76%	4,000	0
220-3110-307-06 FIRE FLOW	0	0	450	600	1,000	110	11%	1,000	0
220-3110-307-07 PLAN AND ENERGY CHECK FEE	82,585	69,238	118,013	172,762	100,000	55,319	55%	100,000	0
220-3110-307-16 DEVELOPMENT SERVICE CHARGE	18,137	14,033	47,448	36,006	35,000	12,573	36%	35,000	0
220-3110-307-18 PLANNING & ZONING FEES	15,570	23,441	1,614	1,380	2,000	2,720	136%	2,000	0
220-3110-307-20-01 ELECTRONIC RECORDS FEE	1,085	1,313	754	850	1,000	60	6%	1,000	0
220-3110-308-07-03 CODE ENFORCEMENT	0	0	0	0	0	300	0%	0	0
TOTAL REVENUES	339,580	376,768	498,515	612,780	474,500	264,789	56%	499,500	25,000
COMMUNITY DEVELOPMENT									
220-3110 PLANNING	249,610	221,627	248,086	211,133	298,606	106,562	36%	303,491	4,885
220-3130 BUILDING INSPECTION	167,160	210,649	278,935	245,799	321,637	153,473	48%	344,264	22,627
TOTAL EXPENDITURES	416,770	432,276	527,021	456,932	620,243	260,035	42%	647,755	27,513
REVENUES OVER (UNDER) EXPENDITURES	(77,190)	(55,508)	(28,506)	155,848	(145,743)	4,754	-3%	(148,255)	(2,513)
GENERAL FUND SUBSIDY	404,365	55,508	28,506	0	0	0	0%	0	0
NET	327,175	0	0	155,848	(145,743)	4,754	-3%	(148,255)	(2,513)
FUND BALANCE - BEGINNING	(327,175)	0	0	0	155,848	155,848		155,848	
FUND BALANCE - ENDING	0	0	0	155,848	10,105	160,602		7,593	

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DEVELOPMENT SERVICES FUND (220)

PLANNING (3110) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
220-3110-431-10-00 SALARIES	100,974	89,321	109,892	72,657	65,340	37,174	57%	67,185	1,845
220-3110-431-11-00 OVERTIME SALARIES	234	82	0	0	200	0	0%	200	0
220-3110-431-12-00 SALARIES - PART-TIME	0	0	0	0	0	0	0%	0	0
220-3110-431-13-00 CONTRACT EMPLOYEE SALARY	35,674	42,342	53,775	53,040	60,000	27,230	45%	60,000	0
220-3110-431-14-01 RETIREMENT	16,696	18,248	21,395	20,494	19,471	10,431	54%	21,721	2,250
220-3110-431-14-02 HEALTH INSURANCE	5,758	14,808	11,407	8,487	8,723	4,578	52%	9,271	548
220-3110-431-14-03 WORKERS COMPENSATION INS	2,587	2,099	4,305	3,020	5,812	2,067	36%	5,854	42
220-3110-431-14-04 SOCIAL SECURITY/MEDICARE	2,024	1,390	1,558	1,007	925	499	54%	925	0
220-3110-431-14-05 LONG TERM DISABILITY INS.	0	146	457	555	490	250	51%	490	0
220-3110-431-14-06 STATE UNEMPLOYMENT	1,091	690	651	326	299	0	0%	299	0
220-3110-431-14-07 DEFERED COMPENSATION	0	0	0	0	0	0	0%	0	0
220-3110-431-14-08 LIFE INSURANCE	114	176	309	292	276	102	37%	276	0
* SALARIES & BENEFITS	165,152	169,302	203,749	159,878	161,536	82,331	51%	166,221	4,685
OPERATIONS & MAINTENANCE									
220-3110-431-15-00 LIABILITY INSURANCE	10,000	12,655	10,237	8,360	11,000	7,447	68%	11,000	0
220-3110-431-16-01 TRAVEL	0	91	6	10	50	5	10%	50	0
220-3110-431-16-02 TRAINING	0	0	0	0	2,000	109	5%	2,000	0
220-3110-431-16-05 MEMBERSHIPS	0	0	0	0	0	0	0%	0	0
220-3110-431-19-00 BANK/CC SERVICE CHARGES	0	2,162	1,061	983	2,000	330	17%	2,000	0
220-3110-431-20-01 ELECTRIC	4,317	2,773	5,654	5,316	5,800	1,977	34%	5,800	0
220-3110-431-20-03 TELEPHONE	56	313	389	134	100	(89)	-89%	100	0
220-3110-431-22-00 ADVERTISING	455	379	1,293	148	1,000	940	94%	1,000	0
220-3110-431-23-00 LEASES	5,985	6,453	4,383	3,881	6,000	946	16%	6,000	0
220-3110-431-24-03 VEHICLES MAINTENANCE	1,021	367	296	21	700	701	100%	900	200
220-3110-431-25-03 CONTRACT SERVICES	44,367	8,640	4,148	13,885	88,135	2,806	3%	88,135	0
220-3110-431-26-01 FUEL & OIL	302	537	447	24	500	93	19%	500	0
220-3110-431-27-01 OFFICE SUPPLIES	2,048	1,454	1,499	1,190	1,500	314	21%	1,500	0
220-3110-431-27-06 GENERAL SUPPLIES	428	1,899	343	313	500	161	32%	500	0
220-3110-431-29-00 POSTAGE	899	1,361	1,021	405	1,200	198	17%	1,200	0
* OPERATIONS & MAINTENANCE	69,878	39,084	30,777	34,670	120,485	15,938	13%	120,685	200
CAPITAL OUTLAY									
220-3110-431-41-06 COMPUTER AND RELATED EQUIP	0	0	0	0	0	0	0%	0	0
* CAPITAL OUTLAY	0	0	0	0	0	0	0%	0	0
INTER DEPARTMENTAL CHARGES									
220-3110-431-80-03 FACILITY MAINTENANCE CHARGE	5,200	5,200	5,200	5,200	5,200	2,600	50%	5,200	0
220-3110-431-80-04 RISK MANAGEMENT CHARGE	7,385	7,385	7,385	7,385	7,385	3,693	50%	7,385	0
220-3110-431-80-06 INFORMATION TECH CHARGE	1,995	656	975	4,000	4,000	2,000	50%	4,000	0
* INTER DEPARTMENTAL CHARGES	14,580	13,241	13,560	16,585	16,585	8,293	50%	16,585	0
TOTAL	249,610	221,627	248,086	211,133	298,606	106,562	36%	303,491	4,885

DEVELOPMENT SERVICES FUND (220)

BUILDING INSPECTIONS (3130) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
220-3130-433-10-00 SALARIES	59,604	62,436	65,260	61,233	100,729	48,917	49%	114,330	13,601
220-3130-433-10-08 RETIREES (INS REIMB)	7,771	0	0	0	0	0	0%	0	0
220-3130-433-11-00 OVERTIME SALARIES	1,186	2,031	6,634	44	2,500	0	0%	2,500	0
220-3130-433-12-00 SALARIES - PART-TIME	0	19,496	20,672	25,141	24,318	21,344	88%	24,318	0
220-3130-433-14-01 RETIREMENT	18,125	13,368	15,241	19,087	40,157	18,993	47%	45,694	5,537
220-3130-433-14-02 HEALTH INSURANCE	14,332	12,811	11,040	8,747	16,560	8,025	48%	19,372	2,812
220-3130-433-14-03 WORKERS COMPENSATION INS	1,499	2,872	3,590	2,892	5,476	1,774	32%	5,476	0
220-3130-433-14-04 SOCIAL SECURITY/MEDICARE	807	2,326	2,628	1,127	2,860	676	24%	2,860	0
220-3130-433-14-06 STATE UNEMPLOYMENT	504	868	704	866	868	18	2%	1,085	217
220-3130-433-14-08 LIFE INSURANCE	84	62	62	53	94	42	45%	94	0
* SALARIES & BENEFITS	103,912	116,270	125,831	119,190	193,562	99,789	52%	215,729	22,167
OPERATIONS & MAINTENANCE									
220-3130-433-16-01 TRAVEL	0	0	0	20	250	40	16%	250	0
220-3130-433-16-02 TRAINING	363	660	1,280	413	1,700	109	6%	1,700	0
220-3130-433-16-05 MEMBERSHIPS	150	200	365	275	675	315	47%	675	0
220-3130-433-20-04 CELL PHONES & PAGERS	0	858	1,051	756	1,100	890	81%	1,560	460
220-3130-433-24-03 VEHICLES MAINTENANCE	37	170	398	699	200	15	8%	200	0
220-3130-433-25-03 CONTRACT SERVICES	61,284	91,232	139,473	122,370	110,000	48,442	44%	110,000	0
220-3130-419-25-12 SOFTWARE	0	0	9,000	0	9,000	0	0%	9,000	0
220-3130-433-25-16 UNIFORM/LAUNDRY SERVICE	413	289	416	265	700	398	57%	700	0
220-3130-433-26-01 FUEL & OIL	668	690	710	337	800	255	32%	800	0
220-3130-433-27-06 GENERAL SUPPLIES	333	280	411	1,474	3,000	2,681	89%	3,000	0
220-3130-433-29-00 POSTAGE	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	63,248	94,379	153,104	126,609	127,425	53,145	42%	127,885	460
41-06 COMPUTER AND RELATED EQUI	0	0	0	0	650	539	83%	650	0
* CAPITAL OUTLAY	0	0	0	0	650	539	83%	650	0
TOTAL	167,160	210,649	278,935	245,799	321,637	153,473	48%	344,264	22,627

LOCAL TRANSPORTATION FUND (221)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
221-4149-302-02-021 LOCAL TRANSPORTATION TAX	357,895	0	622,203	0	166,629	0	0%	213,865	47,236
221-1910-305-01-00 INVESTMENT EARNINGS	390	2,109	2,312	6,202	3,000	1,936	65%	3,000	0
TOTAL REVENUES	358,285	2,109	624,515	6,202	169,629	1,936	1%	216,865	47,236
EXPENDITURES									
SALARIES & BENEFITS									
221-4140-443-25-03 CONTRACT SERVICES	0	11,708	0	0	0	17,370	0%	17,370	17,370
221-4149-443-41-05 MACHINERY & EQUIPMENT	0	39,229	0	0	0	0	0%	0	0
CAPITAL PROJECTS				0	0	0	0%	0	0
CP0812 - MAPLE - WALNUT TO OAK	0	0		0	0	0	0%	0	0
CP0822 - SIGNAL G & MAAG	510	231	0	0	0	0	0%	0	0
CP1008 - DAVITT AVE PHASE 1	54,854	48,815	0	0	0	0	0%	0	0
CP1009 - 7TH - 10TH AVE	0	0	0	0	0	0	0%	0	0
CP1010 - HI-TECH PARKWAY	0	0	0	0	0	0	0%	0	0
CP1012 - BIKE LANE RESTRIPING	0	0	7,001	0	0	0	0%	0	0
CP1013 - ASH STREET TUNNEL	0	0	0	0	20,000	0	0%	20,000	0
CP1106 - FIRST AVE	3,444	0	0	0	0	0	0%	0	0
CP 1535 - SIDE WALK ACCESS RAMPS	0	0	69,867	496	0	0	0%	0	0
CP1604 - C STREET 6TH - 2ND (NON-MOTORIZED)	0	0	0	0	0	0	0%	100,000	100,000
CP1701 - TRAFFIC SIGNAL BATTERY BACKUP	0	0	0	0	56,000	0	0%	56,000	0
CP1724 - NORTH MAAG SIDEWALK	0	0	0	0	15,000	0	0%	15,000	0
CP1725- GREGER & HUDSON STREET	0	0	0	0	30,000	0	0%	30,000	0
CP1730 - 2017 STREET OVERLAY	0	0	0	0	0	0	0%	760,000	760,000
CP1729 - C STREET - YOSEMITE TO FIRST	0	0	0	0	0	0	0	20,000	20,000
TOTAL EXPENDITURES	58,808	99,983	76,868	496	121,000	17,370	14%	1,018,370	897,370
REVENUES OVER (UNDER) EXPENDITURES	299,477	(97,874)	547,647	5,706	48,629	(15,434)	-32%	(801,505)	(850,134)
FUND BALANCE - BEGINNING	204,292	503,769	405,895	953,542	953,542	1,002,171		959,248	
FUND BALANCE - ENDING	503,769	405,895	953,542	959,248	1,002,171	986,737		157,743	

GENERAL PLAN FUND (230)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
230-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
230-1910-399-92-45 TRANSFER IN - ECONOMIC DEV	0	300,000	0	0	0	0	0%	0	0
230-3110-307-14-16 GENERAL PLAN UPDATE FEE	45,918	40,929	38,540	81,274	45,000	34,013	76%	45,000	0
TOTAL REVENUES	45,918	340,929	38,540	81,274	45,000	34,013	76%	45,000	0
EXPENDITURES									
230-3110-431-22-00 ADVERTISING	441	0	0	0	0	0	0%	0	0
230-3110-431-25-03 CONTRACT SERVICES	200,956	15,803	0	0	0	0	0%	0	0
230-3110-431-5-25 ADMINISTRATIVE CHARGE	0	0	0	0	0	0	0%	0	0
230-3110-431-53-02 INTEREST	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	201,397	15,803	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	(155,479)	325,126	38,540	81,274	45,000	34,013	76%	45,000	0
FUND BALANCE - BEGINNING	(682,833)	(838,312)	(513,186)	(474,646)	(474,646)	(429,646)		(393,372)	
FUND BALANCE - ENDING	(838,312)	(513,186)	(474,646)	(393,372)	(429,646)	(395,633)		(348,372)	

FIRE EQUIPMENT REPLACEMENT FUND (232)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment	
REVENUES										
232-1910-305-01-00 INVESTMENT EARNINGS	197	978	1,030	2,463	1,000	1,059	106%	1,000	0	
232-2210-307-25-00 SALE OF EQUIPMENT	0	3,495	0	0	0	0	0%	0	0	
232-2210-311-22 EQUIPMENT REPLACEMENT	102,640	62,640	100,000	200,000	200,000	83,333	42%	200,000	0	
TOTAL REVENUES	102,837	67,113	101,030	202,463	201,000	84,392	42%	201,000	0	
EXPENDITURES										
232-2210-422-41-04 IMPROVEMENTS TO BUILDINGS	0	12,550	0	0	0	0	0%	0	0	
232-2210-422-41-05 MACHINERY AND EQUIPMENT	26,855	11,030	0	0	37,798	0	0%	230,000	192,202	APPROVED 12/19/16
232-2210-422-41-06 COMPUTER AND RELATED EQUIP	2,279	9,053	0	0	0	0	0%	0	0	
TOTAL EXPENDITURES	29,134	32,633	0	0	37,798	0	0%	230,000	192,202	
REVENUES OVER (UNDER) EXPENDITURES	73,703	34,480	101,030	202,463	163,202	84,392	52%	(29,000)	(192,202)	
FUND BALANCE - BEGINNING	113,774	187,477	221,957	322,987	322,987	486,189		525,450		
FUND BALANCE - ENDING	187,477	221,957	322,987	525,450	486,189	570,581		496,450		

HOUSING FUND (241)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
241-3140-305-01-00 INVESTMENT EARNINGS	0	29	105	310	200	105	53%	200	0
241-3140-305-13-16 CHILDRENS GUARDIAN	0	0	0	0	3,456	1,728	50%	3,456	0
Loans Transferred From RDA Housing Fund	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	0	29	105	310	3,656	1,833	50%	3,656	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
241-3140-432-25-03 CONTRACT SERVICES	0	0	5,604	9,348	0	0	0%	0	0
241-3140-432-25-25 ADMINISTRATIVE CHARGE	0	0	0	0	0	0	0%	0	0
241-3140-432-39-00 LOANS MADE	0	0	0	0	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)	3,656	1,833	50%	3,656	0
FUND BALANCE - BEGINNING	0	4,141,902	4,141,931	4,136,432	4,136,432	4,140,088		4,127,394	
FUND BALANCE - ENDING	0	4,141,931	4,136,432	4,127,394	4,140,088	4,141,921		4,131,050	

Fund Balance	4,141,902	4,141,931	4,136,432	4,127,394
Less Reserved for Loans Outstanding	(4,131,996)	(4,125,207)	(4,125,207)	(4,076,072)
Unreserved	9,906	16,724	11,225	51,322

HOME LOAN CONSORTIUM FUND (242)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
242-3140-305-01-00 INVESTMENT EARNINGS	0	13	(13)	0	0	1	0%	0	0
242-3140-306-33-00 FEDERAL GRANT	146,891	173,893	102,500	0	110,000	959	1%	110,000	0
TOTAL REVENUES	146,891	173,906	102,487	0	110,000	960	1%	110,000	0
EXPENDITURES									
SALARIES & BENEFITS									
242-3140-432-10-00 SALARIES	1,290	5,964	3,884	1,545	3,025	67	2%	3,025	0
242-3140-432-14-01 RETIREMENT	355	1,365	1,651	222	1,565	33	2%	1,565	0
242-3140-432-14-02 HEALTH INSURANCE	170	918	1,033	7	442	10	2%	442	0
242-3140-432-14-03 WORKERS COMPENSATION IN	37	133	210	36	109	3	3%	109	0
242-3140-432-14-04 SOCIAL SECURITY/MEDICARE	23	80	91	1	44	1	2%	44	0
242-3140-432-14-05 LONG TERM DISABILITY INS.	0	0	0	0	23	1	4%	23	0
242-3140-432-14-06 STATE UNEMPLOYMENT	0	17	16	0	17	0	0%	17	0
242-3140-432-14-08 LIFE INSURANCE	2	5	6	0	9	0	0%	9	0
* SALARIES & BENEFITS	1,877	8,482	6,891	1,811	5,234	115	2%	5,234	0
OPERATIONS & MAINTENANCE									
242-3140-432-25-03 CONTRACT SERVICES	0	0	350	0	0	0	0%	0	0
242-3140-432-25-25 ADMINISTRATIVE CHARGE	270	130	0	0	0	0	0%	0	0
242-3140-432-39-00 LOANS MADE	0	0	0	0	100,000	50,000	50%	100,000	0
Loans Transferred To Fund 244	2,167,619	168,616	100,000	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	2,167,889	168,746	100,350	0	100,000	50,000	50%	100,000	0
TOTAL EXPENDITURES	2,169,766	177,228	107,241	1,811	105,234	50,115	48%	105,234	0
REVENUES OVER (UNDER) EXPENDITURES	(2,022,875)	(3,322)	(4,754)	(1,811)	4,766	(49,155)	-1031%	4,766	0
FUND BALANCE - BEGINNING	2,032,686	9,811	6,489	1,735	(76)	(76)		(76)	
FUND BALANCE - ENDING	9,811	6,489	1,735	(76)	4,690	(49,231)		4,690	

HOME LOAN REUSE FUND (243)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
243-3140-305-01-00 INVESTMENT EARNINGS	3	3	4	8	5	3	60%	5	0
305-13-01 LOAN REPAYMENTS	0	0	0	0	0	0	0%	0	0
243-3140-399-90-00 TRANSFER IN	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	3	3	4	8	5	3	60%	5	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
243-3140-432-25-03 CONTRACT SERVICES	0	0	70	(70)	0	0	0%	0	0
243-3140-432-39-00 LOANS MADE	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	70	(70)	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	3	3	(66)	78	5	3	60%	5	0
FUND BALANCE - BEGINNING	490,626	490,629	490,632	490,566	490,566	490,571		490,644	
FUND BALANCE - ENDING	490,629	490,632	490,566	490,644	490,571	490,574		490,649	

Fund Balance	490,629	490,632	490,566	490,644
Less Reserved for Loans Outstanding	(488,891)	(488,891)	(488,891)	(488,891)
Unreserved Balance	1,738	1,741	1,675	1,753

HOME LOAN CONSORTIUM REUSE FUND (244)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
241-3140-305-01-00 INVESTMENT EARNINGS	0	1,517	2,588	238	150	126	84%	150	0
241-3140-306-33-00 FEDERAL GRANT	0	0	0	0	0	0	0%	0	0
Loans Transferred From 242	2,167,619	168,616	100,000	0	0	0	0%	0	0
TOTAL REVENUES	2,167,619	170,133	102,588	238	150	126	84%	150	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
242-3140-432-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
242-3140-432-25-25 ADMINISTRATIVE CHARGE	0	0	0	0	0	0	0%	0	0
242-3140-432-39-00 LOANS MADE	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	2,167,619	170,133	102,588	238	150	126	84%	150	0
FUND BALANCE - BEGINNING	0	2,167,619	2,337,752	2,440,340	2,440,340	2,440,490		2,440,578	
FUND BALANCE - ENDING	2,167,619	2,337,752	2,440,340	2,440,578	2,440,490	2,440,616		2,440,728	

Fund Balance	2,167,619	2,337,752	2,440,340	2,440,578
Less Reserved for Loans Outstanding	(2,167,619)	(2,337,619)	(2,304,291)	(2,404,291)
Unreserved	0	133	136,049	36,287

ECONOMIC DEVELOPMENT FUND (245)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
245-1910-305-01-00 INVESTMENT EARNINGS	28,449	1,252	1,458	3,977	2,500	1,223	49%	2,500	0
245-1910-307-25-00 SALE OF PROPERTY	0	0	470,810	0	0	0	0%	0	0
TOTAL REVENUES	28,449	1,252	472,268	3,977	2,500	1,223	49%	2,500	0
EXPENDITURES									
GENERAL GOVERNMENT									
245-1910-419-41-02 CP1542 - 142 S 2ND AVE DEMO	0	0	0	18,043	0	0	0%	0	0
245-1910-419-25-03 OTHER PROFESSIONAL FEES	12,298	13,962	7,022	7,922	7,022	7,022	100%	7,022	0
245-1910-419-31-10 BUSINESS INCENTIVE PROGRAM	0	0	0	2,000	12,000	2,000	17%	12,000	0
	12,298	13,962	7,022	27,965	19,022	9,022	47%	19,022	0
OPERATIONS & MAINTENANCE									
245-7215-472-26-01 FUEL & OIL	120	0	0	0	0	0	0%	0	0
245-7215-472-27-01 OFFICE SUPPLIES	0	0	0	0	0	0	0%	0	0
245-7215-472-27-06 GENERAL SUPPLIES	658	133	230	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	778	133	230	0	0	0	0%	0	0
CAPITAL OUTLAY									
245-1910-419-41-02 IMPROVEMENTS TO LAND	0	0	900	0	0	3,969	0%	4,000	4,000
245-1910-419-41-04 IMPROV TO BUILDINGS - HERSHEY	0	0	2,860	0	0	0	0%	0	0
* CAPITAL OUTLAY	0	0	3,760	0	0	3,969	0%	4,000	4,000
INTERFUND TRANSFERS									
245-999-499-90-00 TRANSFERS OUT - GENERAL PLAN	0	300,000	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	13,076	314,095	11,012	27,965	19,022	12,991	68%	23,022	4,000
REVENUES OVER (UNDER) EXPENDITURES	15,373	(312,843)	461,256	(23,988)	(16,522)	(11,768)	71%	(20,522)	(4,000)
FUND BALANCE - BEGINNING	508,996	524,369	211,526	672,782	648,794	648,794		648,794	
FUND BALANCE - ENDING	524,369	211,526	672,782	648,794	632,272	637,026		628,272	

Fund Balance	524,369	211,526	672,782	648,794
Less Reserved for Loans Outstanding	(37,131)	(37,131)	(34,855)	(34,855)
Unreserved Balance	487,238	174,395	637,927	613,939

CAL HOME LOAN REUSE FUND (248)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
248-1910-305-01-00 INVESTMENT EARNINGS	14	1,071	92	(2)	150	0	0%	150	0
TOTAL REVENUES	14	1,071	92	(2)	150	0	0%	150	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
248-3140-432-25-03 CONTRACT SERVICES	0	15	70	(70)	0	0	0%	0	0
248-3140-432-39-00 LOANS MADE	0	48,500	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	48,515	70	(70)	0	0	0%	0	0
TOTAL EXPENDITURES	0	48,515	70	(70)	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	14	(47,444)	22	68	150	0	0%	150	0
FUND BALANCE - BEGINNING	497,649	497,663	450,219	450,241	450,241	450,391		450,309	
FUND BALANCE - ENDING	497,663	450,219	450,241	450,309	450,391	450,391		450,459	

Fund Balance	497,663	450,219	450,241	450,309
Less Reserved for Loans Outstanding	(488,200)	(418,200)	(418,200)	(450,200)
Unreserved Balance	9,463	32,019	32,041	109

BRIDLE RIDGE STREET MAINT FUND (252)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
252-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	11	500	6	1%	500	0
252-1910-307-27-00 MISCELLANEOUS	0	0	0	39,872	40,663	0	0%	40,663	0
TOTAL REVENUES	0	0	0	39,883	41,163	6	0%	41,163	0
EXPENDITURES									
251-3110-431-22-00 ADVERTISING	0	0	0	0	0	0	0%	0	0
251-3110-431-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	39,883	41,163	6	0%	41,163	0
FUND BALANCE - BEGINNING	0	0	0	0	0	41,163		39,883	
FUND BALANCE - ENDING	0	0	0	39,883	41,163	41,169		81,046	

NEIGHBORHOOD STABILIZATION PROGRANT FUND (265)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
265-1910-305-01-00 INVESTMENT EARNINGS	0	67	229	251	175	85	206%	175	0
265-3140-306-33-00 FEDERAL GRANT	7,729	5,930	0	0	0	0	0%	0	0
TOTAL REVENUES	7,729	5,997	229	251	175	85	206%	175	0
EXPENDITURES									
SALARIES & BENEFITS									
265-3140-432-10-00 SALARIES	1,182	1,393	2,253	0	0	0	0%	0	0
265-3140-432-14-01 RETIREMENT	301	323	534	0	0	0	0%	0	0
265-3140-432-14-02 HEALTH INSURANCE	159	216	342	0	0	0	0%	0	0
265-3140-432-14-03 WORKERS COMPENSATION INS	28	31	54	25	0	0	0%	0	0
265-3140-432-14-04 SOCIAL SECURITY/MEDICARE	18	19	30	0	0	0	0%	0	0
265-3140-432-14-06 STATE UNEMPLOYMENT	2	4	10	0	0	0	0%	0	0
265-3140-432-14-08 LIFE INSURANCE	0	1	2	0	0	0	0%	0	0
* SALARIES & BENEFITS	1,690	1,987	3,225	25	0	0	0%	0	0
TOTAL EXPENDITURES	1,690	1,987	3,225	25	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	6,039	4,010	(2,996)	226	175	85	49%	175	0
FUND BALANCE - BEGINNING	35,005	41,044	45,054	42,058	42,284	42,284		42,284	
FUND BALANCE - ENDING	41,044	45,054	42,058	42,284	42,459	42,369		42,459	

COMMUNITY DEVELOPMENT BLOCK GRANT REUSE FUND (266)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
266-1910-305-01-00 INVESTMENT EARNINGS	2,615	100	3,636	1,082	130	141	92%	130	0
266-1910-399-92-67 TRANSFER IN	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	2,615	100	3,636	1,082	130	141	92%	130	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
266-3140-432-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	100	23	0%	100	0
266-3140-432-39-00 LOANS MADE	0	0	0	11,078	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	11,078	100	23	23%	100	0
TOTAL EXPENDITURES	0	0	0	11,078	100	23	23%	100	0
REVENUES OVER (UNDER) EXPENDITURES	2,615	100	3,636	(9,996)	30	118	69%	30	0
FUND BALANCE - BEGINNING	751,749	754,364	754,464	758,100	748,104	748,134		748,104	
FUND BALANCE - ENDING	754,364	754,464	758,100	748,104	748,134	748,252		748,134	

Fund Balance	754,364	754,464	758,100	748,104
Less Reserved for Loans Outstanding	(729,725)	(729,725)	(729,725)	(718,646)
Unreserved Balance	24,639	24,739	28,375	29,458

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (267)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
267-1910-305-01-00 INVESTMENT EARNINGS	56	99	47	19	100	34	34%	100	0
267-3140-306-33-00 FEDERAL GRANT	137,938	368,994	6,421	308,242	0	342	0%	48,000	48,000
TOTAL REVENUES	137,994	369,093	6,468	308,261	100	376	376%	48,100	48,000
EXPENDITURES - BY DIVISION									
GRANTS	18,960	16,633	17,071	694	4,045	208	5%	4,045	0
CAPITAL PROJECTS									
CP1008 - DAVITT AVE - PHASE 1	7,452	150,271	0	0	0	0	0%	0	0
CP1009 - 7TH - 10TH - D TO E	330,660	(11,788)	0	0	0	0	0%	0	0
CP1017 - DAVITT AVE - PHASE 2	(2,900)	0	0	305,928	0	0	0%	0	0
CP1406 - J ST TRAFFIC CALMING	0	7,010	0	0	0	0	0%	0	0
CP1732 - BLOCK 3 -STORM DRAIN	0	0	0	0	0	0	0	48,000	48,000
TOTAL EXPENDITURES	354,172	162,126	17,071	306,622	4,045	208	5%	52,045	48,000
REVENUES OVER (UNDER) EXPENDITURES	(216,178)	206,967	(10,603)	1,639	(3,945)	168	-4%	(3,945)	0
FUND BALANCE - BEGINNING	35,114	(181,064)	25,903	15,300	16,939	16,939		16,939	
FUND BALANCE - ENDING	(181,064)	25,903	15,300	16,939	12,994	17,107		12,994	

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (267)

GRANTS Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
267-3140-432-10-00 SALARIES	14,325	10,354	11,305	22	1,512	33	2%	1,512	0
267-3140-432-14-01 RETIREMENT	2,116	2,718	2,722	11	783	17	2%	783	0
267-3140-432-14-02 HEALTH INSURANCE	722	1,830	1,718	3	221	5	2%	221	0
267-3140-432-14-03 WORKERS COMPENSATION INS	313	264	467	52	54	1	2%	54	0
267-3140-432-14-04 SOCIAL SECURITY/MEDICARE	207	175	167	0	22	0	0%	22	0
267-3140-432-14-05 LONG TERM DISABILITY	0	0	81	0	11	0	0%	11	0
267-3140-432-14-06 STATE UNEMPLOYMENT	101	74	10	0	9	0	0%	9	0
267-3140-432-14-08 LIFE INSURANCE	18	10	6	0	4	0	0%	4	0
* SALARIES & BENEFITS	17,802	15,425	16,476	88	2,616	56	2%	2,616	0
OPERATIONS & MAINTENANCE									
267-3140-432-16-01 TRAVEL	20	14	0	109	0	0	0%	0	0
267-3140-432-16-02 TRAINING	0	46	0	0	40	2	5%	40	0
267-3140-432-16-04 CONFERENCES	0	0	0	0	0	0	0%	0	0
267-3140-432-22-00 ADVERTISING	295	309	206	88	500	0	0%	500	0
267-3140-432-25-03 CONTRACT SERVICES	454	450	0	20	0	0	0%	0	0
267-3140-432-27-01 OFFICE SUPPLIES	0	0	0	0	500	0	0%	500	0
267-3140-432-499-90-00 TRANSFERS OUT	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	769	819	206	217	1,040	2	0%	1,040	0
INTER DEPARTMENTAL CHARGES									
110-1910-419-80-04 RISK MANAGEMENT CHARGE	183	183	183	183	183	92	50%	183	0
110-1910-419-80-05 EMPLOYEE LIABILITY CHARGE	57	57	57	57	57	29	51%	57	0
110-1910-419-80-06 INFORMATION TECH CHARGE	57	57	57	57	57	29	51%	57	0
110-1910-419-80-07 VEHICLE REPLACEMENT CHARGE	92	92	92	92	92	0	0%	92	0
* INTER DEPARTMENTAL CHARGES	389	389	389	389	389	150	39%	389	0
TOTAL	18,960	16,633	17,071	694	4,045	208	5%	4,045	0

ABANDONED VEHICLE ABATEMENT (268)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
268-1910-305-01-00 INVESTMENT EARNINGS	70	292	280	554	300	186	62%	300	0
268-2110-306-35-00 ABANDON VEHICLE ABATEMENT	16,842	17,043	21,696	23,708	18,000	8,420	47%	18,000	0
TOTAL REVENUES	16,912	17,335	21,976	24,262	18,300	8,606	47%	18,300	0
CAPITAL OUTLAY									
268-2110-421-41-06 COMPUTER AND RELATED EQUIP	0	0	4,497	1,020	2,000	0	0%	2,000	0
* CAPITAL OUTLAY	0	0	4,497	1,020	2,000	0	0%	2,000	0
INTERFUND TRANSFERS									
TRANSFERS & OTHER									
268-2110-499-90-00 TRANSFERS OUT	9,674	4,282	6,587	7,782	10,000	0	0%	10,000	0
TOTAL EXPENDITURES	9,674	4,282	11,084	8,802	12,000	0	0%	12,000	0
REVENUES OVER (UNDER) EXPENDITURES	7,238	13,053	10,892	15,460	6,300	8,606	137%	6,300	0
FUND BALANCE - BEGINNING	44,875	52,113	65,166	76,058	91,518	91,518		91,518	
FUND BALANCE - ENDING	52,113	65,166	76,058	91,518	97,818	100,124		97,818	

EDUCATION/GOVERNMENT CTV FUND (270)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
270-1910-305-01-00 INVESTMENT EARNINGS	6	136	209	128	180	78	43%	180	0
270-1910-302-04-05 CABLE TV FRANCHISE FEE	30,662	32,602	36,190	40,763	35,000	9,834	28%	40,000	5,000
TOTAL REVENUES	30,668	32,738	36,399	40,891	35,180	9,912	28%	40,180	5,000
EXPENDITURES									
OPERATIONS & MAINTENANCE									
270-1910-419-25-03 CONTRACT SERVICES	3,923	5,799	4,792	5,404	5,000	2,294	46%	5,000	0
CAPITAL OUTLAY									
270-1910-419-41-05 MACHINERY AND EQUIPMENT	167	4,742	22,881	6,690	75,000	55,000	73%	75,000	0
270-1910-419-41-04 IMPROVEMENTS TO BUILDING	0	0	33,349	2,550	0	0	0%	0	0
* CAPITAL OUTLAY	167	4,742	56,230	9,240	75,000	55,000	73%	75,000	0
TOTAL EXPENDITURES	4,090	10,541	61,022	14,644	80,000	57,294	72%	80,000	0
REVENUES OVER (UNDER) EXPENDITURES	26,578	22,197	(24,623)	26,247	(44,820)	(47,382)	106%	(39,820)	5,000
FUND BALANCE - BEGINNING	(8,248)	18,330	40,527	15,904	15,904	(28,916)		42,151	
FUND BALANCE - ENDING	18,330	40,527	15,904	42,151	(28,916)	(76,298)		2,331	

BRIDLE RIDGE LLMD (284)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
284-1910-305-01-00 INVESTMENT EARNINGS	439	1,490	612	556	1,000	81	8%	1,000	0
284-6210-307-27-00 MISCELLANEOUS	0	0	0	12,900	0	0	0%	0	0
284-6210-308-21-01 ANNUAL ASSESSMENTS	402,454	422,559	413,742	435,394	461,000	0	0%	461,000	0
TOTAL REVENUES	402,893	424,049	414,354	448,850	462,000	81	570370%	462,000	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
284-6210-476-20-01 ELECTRIC	12,825	118,215	42,074	42,025	40,000	21,549	54%	40,000	0
284-6210-476-20-06 WATER	88,947	125,018	111,305	101,932	100,000	83,087	83%	100,000	0
284-6210-476-22-00 ADVERTISING	0	229	62	30	100	62	62%	100	0
284-6210-476-24-07 TREE MAINTENANCE/REPLACE	0	13,490	10,416	23,041	5,000	4,650	93%	5,000	0
284-6210-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	456	8,236	2,792	9,222	15,000	1,593	11%	15,000	0
284-6210-476-24-09 IRRIGATION MAINTENANCE	5,947	9,989	30,699	22,192	15,000	8,614	57%	15,000	0
284-6210-476-25-03 CONTRACT SERVICES	3,639	4,308	4,936	3,970	4,500	3,595	80%	4,500	0
284-6210-476-25-15 LANDSCAPING	153,330	158,334	231,391	266,555	266,750	111,143	42%	266,750	0
284-6210-476-25-25 PARKS MAINTENANCE CHARGES	24,848	31,500	38,000	38,000	38,000	19,000	50%	38,000	0
284-6210-476-25-26 FINANCE ADMINISTRATIVE CHARGE	15,000	15,000	15,000	15,000	15,000	7,500	50%	15,000	0
284-6210-476-27-06 GENERAL SUPPLIES	2,820	4,054	3,227	19,694	5,150	752	15%	5,150	0
284-6210-476-42-05 TRAIL SLURRY SEAL	0	52,556	0	0	0	0	0%	0	0
284-6210-476-42-16 ELECTRICAL SYSTEMS - CP1409	0	2,603	18,097	0	0	0	0%	0	0
284-6210-476-41-02 EROSION CONTROL - CP1507	0	5,275	7,145	0	0	0	0%	0	0
284-6210-476-42-04 ALLEY REHABILITATION -CP1508	0	0	5,635	0	0	0	0%	0	0
284-6210-476-41-02 TRAIL REHABILITATION -CP1509	0	2,970	8,984	0	0	0	0%	0	0
TOTAL EXPENDITURES	307,812	551,777	529,763	541,661	504,500	261,545	193%	504,500	0
REVENUES OVER (UNDER) EXPENDITURES	95,081	(127,728)	(115,409)	(92,811)	(42,500)	(261,464)	16%	(42,500)	0
FUND BALANCE - BEGINNING	309,143	404,224	276,496	161,087	68,276	68,276		68,276	
FUND BALANCE - ENDING	404,224	276,496	161,087	68,276	25,776	(193,188)		25,776	

BURCHELL HILL LLMD (285)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
285-1910-305-01-00 INVESTMENT EARNINGS	0	0	5	44	0	3	0	0	0
285-6220-308-21-01 ANNUAL ASSESSMENTS	177,466	179,667	181,807	189,747	193,659	0	0%	193,659	0
TOTAL REVENUES	177,466	179,667	181,812	189,791	193,659	3	0%	193,659	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
285-6220-476-20-01 ELECTRIC	12,035	11,566	11,756	13,319	13,200	7,461	57%	13,200	0
285-6220-476-20-06 WATER	51,834	51,359	53,975	52,816	51,000	36,802	72%	51,000	0
285-6220-476-22-00 ADVERTSING	0	71	34	30	80	62	78%	80	0
285-6220-476-24-07 TREE MAINTENANCE/REPLACE	400	1,030	1,602	2,393	6,000	1,495	25%	6,000	0
285-6220-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	0	1,625	0	1,781	1,600	248	16%	1,600	0
285-6220-476-24-09 IRRIGATION MAINTENANCE	8,949	14,181	9,355	12,119	20,000	5,929	30%	20,000	0
285-6220-476-25-03 CONTRACT SERVICES	1,885	1,885	3,213	2,305	2,500	1,885	75%	2,500	0
285-6220-476-25-15 LANDSCAPING	74,483	74,483	74,483	75,403	74,500	31,035	42%	74,500	0
285-6220-476-25-25 PARKS MAINTENANCE CHARGES	4,250	7,250	9,250	9,250	9,250	4,625	50%	9,250	0
285-6220-476-25-26 FINANCE ADMINISTRATIVE CHARGES	4,000	5,000	5,000	5,000	5,000	2,500	50%	5,000	0
285-6220-476-27-06 GENERAL SUPPLIES	585	586	606	1,316	3,000	0	0%	3,000	0
TOTAL EXPENDITURES	158,421	169,036	169,274	175,732	186,130	92,042	49%	186,130	0
REVENUES OVER (UNDER) EXPENDITURES	19,045	10,631	12,538	14,059	7,529	(92,039)	-1222%	7,529	0
FUND BALANCE - BEGINNING	(43,629)	(24,584)	(13,953)	(1,415)	12,644	12,644		12,644	
FUND BALANCE - ENDING	(24,584)	(13,953)	(1,415)	12,644	20,173	(79,395)		20,173	

VINEYARD LLMD (286)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
286-1910-305-01-00 INVESTMENT EARNINGS	250	1,080	1,234	2,215	1,200	764	64%	1,200	0
286-6230-307-27-00 MISCELLANEOUS	0	0	6,506	0	0	0	0%	0	0
286-6230-308-21-01 ANNUAL ASSESSMENTS	180,876	184,624	219,034	220,661	226,800	0	0%	226,800	0
TOTAL REVENUES	181,126	185,704	226,774	222,876	228,000	764	0%	228,000	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
286-6230-476-20-01 ELECTRIC	34,373	(72,827)	6,378	6,585	6,600	3,324	50%	6,600	0
286-6230-476-20-06 WATER	45,212	51,317	47,827	41,326	45,000	31,305	70%	45,000	0
286-6230-476-22-00 ADVERTISING	0	99	62	30	100	62	62%	100	0
286-6230-476-24-07 TREE MAINTENANCE/REPLACE	0	9,655	5,358	10,853	30,000	15,436	51%	30,000	0
286-6230-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	0	3,102	0	1,218	4,000	0	0%	4,000	0
286-6230-476-24-09 IRRIGATION MAINTENANCE	3,361	8,460	5,569	11,151	20,000	7,210	36%	20,000	0
286-6230-476-25-03 CONTRACT SERVICES	2,547	2,628	3,107	2,420	2,700	2,045	76%	2,700	0
286-6230-476-25-15 LANDSCAPING	53,957	53,700	72,438	78,000	79,500	39,000	49%	79,500	0
286-6230-476-25-25 PARKS MAINTENANCE CHARGES	13,992	16,345	20,220	20,220	20,220	10,110	50%	20,220	0
286-6230-476-25-26 FINANCE ADMINISTRATIVE CHARGE	6,000	7,655	7,655	7,655	7,655	3,828	50%	7,655	0
286-6230-476-27-06 GENERAL SUPPLIES	1,061	7,159	(2,284)	13,110	2,500	1,995	80%	2,500	0
TOTAL EXPENDITURES	160,503	87,293	166,330	192,568	218,275	114,315	52%	218,275	0
REVENUES OVER (UNDER) EXPENDITURES	20,623	98,411	60,444	30,308	9,725	(113,551)	-1168%	9,725	0
FUND BALANCE - BEGINNING	178,919	199,542	297,953	358,397	388,705	388,705		388,705	
FUND BALANCE - ENDING	199,542	297,953	358,397	388,705	398,430	275,154		398,430	
FUND BALANCE									
UNRESERVED	199,542	249,291	245,585	279,893	273,157	149,881		273,157	
RESERVED									
STREET LIGHT REPLACEMENT	0	15,614	35,808	35,808	39,008	39,008		39,008	
STREET TREES REPLACEMENT	0	3,410	7,410	7,410	9,170	9,170		9,170	
PARK STRUCTURES REPLACEMENT	0	29,638	69,594	65,594	77,095	77,095		77,095	
	199,542	297,953	358,397	388,705	398,430	275,154		398,430	

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

LIVE OAK LLMD (6241)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
288-6241-305-01-00 INVESTMENT EARNINGS	12	57	45	98	50	30	60%	50	0
288-6241-308-21-01 ANNUAL ASSESSMENTS	2,904	4,294	3,329	4,743	4,500	0	0%	4,500	0
TOTAL REVENUES	2,916	4,351	3,374	4,841	4,550	30	1%	4,550	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
288-6241-476-20-01 ELECTRIC	996	1,913	1,137	1,168	1,400	605	43%	1,400	0
288-6241-476-22-00 ADVERTISING	0	8	0	10	10	19	190%	20	10
288-6241-476-25-03 CONTRACT SERVICES	514	514	514	475	515	483	94%	515	0
288-6241-476-25-26 FINANCE ADMINISTRATIVE CHARGI	774	775	775	533	775	25	3%	775	0
288-6241-476-27-06 GENERAL SUPPLIES	43	20	393	0	50	0	0%	50	0
TOTAL EXPENDITURES	2,327	3,230	2,819	2,186	2,750	1,132	41%	2,760	10
REVENUES OVER (UNDER) EXPENDITURES	589	1,121	555	2,655	1,800	(1,102)	-61%	1,790	(10)
FUND BALANCE - BEGINNING	10,228	10,817	11,938	12,493	15,148	15,148		15,148	
FUND BALANCE - ENDING	10,817	11,938	12,493	15,148	16,948	14,046		16,938	

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

REINMAN COURT LLMD (6242)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
288-6242-305-01-00 INVESTMENT EARNINGS	11	63	49	95	60	29	48%	60	0
288-6242-308-21-01 ANNUAL ASSESSMENTS	6,328	6,515	6,516	7,085	7,300	0	0%	7,300	0
TOTAL REVENUES	6,339	6,578	6,565	7,180	7,360	29	0%	7,360	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
288-6242-476-20-01 ELECTRIC	120	120	121	120	150	60	40%	150	0
288-6242-476-20-06 WATER	825	977	1,253	1,057	1,500	966	64%	1,500	0
288-6242-476-22-00 ADVERTISING	0	31	28	2	10	6	60%	10	0
288-6242-476-24-07 TREE MAINTENANCE/REPLACE	0	0	1,620	0	500	0	0%	500	0
288-6242-476-24-08 ELECTRICAL/LIGHTS MAINTENANCI	0	0	0	0	1,500	0	0%	1,500	0
288-6242-476-24-09 IRRIGATION MAINTENANCE	0	11	52	270	2,500	243	10%	2,500	0
288-6242-476-25-03 CONTRACT SERVICES	130	130	130	195	150	141	94%	150	0
288-6242-476-25-15 LANDSCAPING SERVICES	3,450	3,000	2,907	2,656	2,950	971	33%	2,950	0
288-6242-476-25-25 PARKS MAINTENANCE CHARGES	400	400	400	400	400	200	50%	400	0
288-6242-476-25-26 FINANCE ADMINISTRATIVE CHARGI	200	200	200	200	200	100	50%	200	0
288-6242-476-27-06 GENERAL SUPPLIES	73	9	393	0	100	0	0%	100	0
TOTAL EXPENDITURES	5,198	4,878	7,104	4,900	9,960	2,687	27%	9,960	0
REVENUES OVER (UNDER) EXPENDITURES	1,141	1,700	(539)	2,280	(2,600)	(2,658)	102%	(2,600)	0
FUND BALANCE - BEGINNING	10,163	11,304	13,004	12,465	14,745	14,745		14,745	
FUND BALANCE - ENDING	11,304	13,004	12,465	14,745	12,145	12,087		12,145	

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

SUNSET MEADOWS LLMD (6243)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
288-6243-305-01-00 INVESTMENT EARNINGS	128	539	419	590	500	179	36%	500	0
288-6243-308-21-01 ANNUAL ASSESSMENTS	8,649	8,323	8,762	9,488	9,600	0	0%	9,600	0
TOTAL REVENUES	8,777	8,862	9,181	10,078	10,100	179	2%	10,100	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
288-6243-476-20-01 ELECTRIC	1,648	865	1,882	1,934	1,925	1,170	61%	1,925	0
288-6243-476-20-06 WATER	3,176	11,143	7,362	6,155	8,000	5,211	65%	8,000	0
288-6243-476-22-00 ADVERTISING	0	36	28	8	30	17	57%	30	0
288-6243-476-24-07 TREE MAINTENANCE/REPLACE	0	0	0	5,912	3,000	0	0%	3,000	0
288-6243-476-24-08 ELECTRICAL/LIGHTS MAINTENANCI	0	378	0	0	500	0	0%	500	0
288-6243-476-24-09 IRRIGATION MAINTENANCE	94	5,607	952	1,962	6,000	498	8%	6,000	0
288-6243-476-25-03 CONTRACT SERVICES	404	404	404	395	450	422	94%	450	0
288-6243-476-25-15 LANDSCAPING SERVICES	3,300	3,000	4,775	5,819	6,000	1,991	33%	6,000	0
288-6243-476-25-25 PARKS MAINTENANCE CHARGES	145	145	145	145	145	72	50%	145	0
288-6243-476-25-26 FINANCE ADMINISTRATIVE CHARGI	400	400	400	400	400	200	50%	400	0
288-6243-476-27-06 GENERAL SUPPLIES	73	26	273	377	500	0	0%	500	0
TOTAL EXPENDITURES	9,240	22,004	16,221	23,107	26,950	9,581	36%	26,950	0
REVENUES OVER (UNDER) EXPENDITURES	(463)	(13,142)	(7,040)	(13,029)	(16,850)	(9,402)	56%	(16,850)	0
FUND BALANCE - BEGINNING	124,933	124,470	111,328	104,288	91,259	91,259		91,259	
FUND BALANCE - ENDING	124,470	111,328	104,288	91,259	74,409	81,857		74,409	

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

STERLING HILLS LLMD (6244)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
288-6244-305-01-00 INVESTMENT EARNINGS	196	452	352	527	400	160	40%	400	0
288-6244-308-21-01 ANNUAL ASSESSMENTS	4,666	7,379	8,500	9,750	9,700	0	0%	9,700	0
TOTAL REVENUES	4,862	7,831	8,852	10,277	10,100	160	2%	10,100	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
288-6244-476-20-01 ELECTRIC	265	256	302	284	400	0	0%	400	0
288-6244-476-20-06 WATER	2,206	2,651	3,910	3,241	4,100	2,188	53%	4,100	0
288-6244-476-22-00 ADVERTISING	0	37	28	9	30	19	63%	30	0
288-6244-476-24-07 TREE MAINTENANCE/REPLACE	0	0	0	427	3,000	181	6%	3,000	0
288-6244-476-24-08 ELECTRICAL/LIGHTS MAINTENANCI	0	433	0	0	500	0	0%	500	0
288-6244-476-24-09 IRRIGATION MAINTENANCE	0	0	110	692	3,500	221	6%	3,500	0
288-6244-476-25-03 CONTRACT SERVICES	473	473	473	445	500	469	94%	500	0
288-6244-476-25-15 LANDSCAPING SERVICES	2,250	2,725	5,233	13,400	14,500	7,000	48%	14,500	0
288-6244-476-25-25 PARKS MAINTENANCE CHARGES	976	600	600	600	600	300	50%	600	0
288-6244-476-25-26 FINANCE ADMINISTRATIVE CHARGI	400	400	400	400	400	200	50%	400	0
288-6244-476-27-06 GENERAL SUPPLIES	53	208	393	0	400	0	0%	400	0
TOTAL EXPENDITURES	6,623	7,783	11,449	19,498	27,930	10,578	38%	27,930	0
REVENUES OVER (UNDER) EXPENDITURES	(1,761)	48	(2,597)	(9,221)	(17,830)	(10,418)	58%	(17,830)	0
FUND BALANCE - BEGINNING	95,062	93,301	93,349	90,752	81,531	81,531		81,531	
FUND BALANCE - ENDING	93,301	93,349	90,752	81,531	63,701	71,113		63,701	

LANDSCAPING & LIGHTING MAINTENANC DISTRICT 2003-1 (288)

MURDOCH ESTATES LLMD (6245)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
288-6245-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
288-6245-308-21-01 ANNUAL ASSESSMENTS	562	569	597	978	989	0	0%	989	0
TOTAL REVENUES	562	569	597	978	989	0	0%	989	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
288-6245-476-20-01 ELECTRIC	96	101	109	112	110	68	62%	110	0
288-6245-476-20-06 WATER	637	581	693	727	700	477	68%	700	0
288-6245-476-22-00 ADVERTISING	0	1	0	1	5	2	40%	5	0
288-6245-476-25-03 CONTRACT SERVICES	1,564	55	55	65	65	61	94%	65	0
288-6245-476-25-26 FINANCE ADMINISTRATIVE CHARGI	70	70	70	70	70	35	50%	70	0
288-6244-476-27-06 GENERAL SUPPLIES	53	9	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	2,420	817	927	975	950	643	68%	950	0
REVENUES OVER (UNDER) EXPENDITURES	(1,858)	(248)	(330)	3	39	(643)	-1649%	39	0
FUND BALANCE - BEGINNING	158	(1,700)	(1,948)	(2,278)	(2,275)	(2,275)		(2,275)	
FUND BALANCE - ENDING	(1,700)	(1,948)	(2,278)	(2,275)	(2,236)	(2,918)		(2,236)	

FIRE SERVICES CFD 2003-01 (291)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
291-1910-305-01-00 INVESTMENT EARNINGS	11	96	80	96	100	23	23%	100	0
291-2210-308-21-01 ANNUAL ASSESSMENTS	289,789	301,001	309,671	322,453	342,300	0	0%	342,300	0
291-2210-308-21-03 MISCELLANEOUS	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	289,800	301,097	309,751	322,549	342,400	23	1488696%	342,400	0
EXPENDITURES									
INTERFUND TRANSFERS									
291-2210-499-90-00 TRANSFERS OUT-DEBT SERV	0	0	180,000	170,000	160,000	80,000	50%	160,000	0
291-2210-499-90-00 TRANSFERS OUT-GENERAL I	285,000	300,000	170,000	140,000	190,000	95,000	50%	190,000	0
TOTAL EXPENDITURES	285,000	300,000	350,000	310,000	350,000	175,000	50%	350,000	0
REVENUES OVER (UNDER) EXPENDITURES	4,800	1,097	(40,249)	12,549	(7,600)	(174,977)	2302%	(7,600)	0
FUND BALANCE - BEGINNING	34,004	38,804	39,901	(348)	12,201	12,201		12,201	
FUND BALANCE - ENDING	38,804	39,901	(348)	12,201	4,601	(162,776)		4,601	

PUBLIC SAFETY CFD 2007-01 (292)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
292-1910-305-01-00 INVESTMENT EARNINGS	68	39	53	227	50	154	308%	50	0
292-1910-308-21-01 ANNUAL ASSESSMENTS	44,975	52,855	76,279	109,169	127,600	0	0%	127,600	0
TOTAL REVENUES	45,043	52,894	76,332	109,396	127,650	154	0%	127,650	0
EXPENDITURES									
219-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0	0	0
TRANSFERS & OTHER									
292-2110-499-90-00 POLICE SERVICES	11,000	25,000	30,000	30,000	100,000	50,000	50%	100,000	0
292-2210-499-90-00 FIRE SERVICES	11,000	25,000	30,000	30,000	100,000	50,000	50%	100,000	0
TOTAL EXPENDITURES	22,000	50,000	60,000	60,000	200,000	100,000	50%	200,000	0
REVENUES OVER (UNDER) EXPENDITURES	23,043	2,894	16,332	49,396	(72,350)	(99,846)	138%	(72,350)	0
FUND BALANCE - BEGINNING	(10,952)	12,091	14,985	31,317	31,317	(41,033)		80,713	
FUND BALANCE - ENDING	12,091	14,985	31,317	80,713	(41,033)	(140,879)		8,363	

MAINTENANCE SERVICES CFD 2015-01 (293)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
293-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
293-6220-308-21-01 ANNUAL ASSESSMENTS	0	0	0	0	47,869	0	0%	47,869	0
TOTAL REVENUES	0	0	0	0	47,869	0	#DIV/0!	47,869	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
293-6250-476-20-01 ELECTRIC	0	0	0	0	1,500	0	0%	1,500	0
293-6250-476-20-06 WATER	0	0	0	0	3,000	0	0%	3,000	0
293-6250-476-22-00 ADVERTSING	0	0	0	0	0	0	0%	0	0
293-6250-476-24-07 TREE MAINTENANCE/REPLACE	0	0	0	0	0	0	0%	0	0
293-6250-476-24-08 ELECTRICAL/LIGHTS MAINTENANCE	0	0	0	0	0	0	0%	0	0
293-6250-476-24-09 IRRIGATION MAINTENANCE	0	0	0	0	0	0	0%	0	0
293-6250-476-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
293-6250-476-25-15 LANDSCAPING	0	0	0	0	3,000	0	0%	3,000	0
293-6250-476-25-25 PARKS MAINTENANCE CHARGES	0	0	0	0	0	0	0%	0	0
293-6250-476-25-26 FINANCE ADMINISTRATIVE CHARGES	0	0	0	0	500	0	0%	500	0
293-6250-476-27-06 GENERAL SUPPLIES	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	8,000	0	0%	8,000	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	39,869	0	#DIV/0!	39,869	0
FUND BALANCE - BEGINNING	0	0	0	0	0	0		0	
FUND BALANCE - ENDING	0	0	0	0	39,869	0		39,869	

SURFACE TRANSPORTATION FUND (316)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
316-1910-305-01-00 INVESTMENT EARNINGS	21	218	76	(8)	200	0	0%	200	0
316-4149-306-08-00 FEDERAL GAS TAX -CMAQ	453,910	188,566	1,620	1,010,727	746,565	0	0%	1,121,263	374,698
TOTAL REVENUES	453,931	188,784	1,696	1,010,719	746,765	0	0%	1,121,463	374,698
STREET SWEEPING									
CAPITAL OUTLAY									
CP0517 - VALLEY VIEW	177	0	0	0	0	0	0%	0	0
CP0822 - SIGNAL - G & MAAG	6,632	203,084	0	0	0	0	0%	0	0
CP1002 - SIERRA RD - 5TH TO PEDERSEN	0	0	0	0	0	0	0%	0	0
CP1106 - FIRST AVE	10,205	0	0	0	0	0	0%	0	0
CP1010 - HI-TECH PARKWAY	0	0	0	0	0	0	0%	0	0
CP1103 - EEBG GRANT	0	0	0	0	0	0	0%	0	0
CP1405 - S.YOSEMITE PEDESTRIAN	0	44,085	11,718	581,265	168,239	115,391	69%	168,239	0
CP1510 - S. YOSEMITE PAVEMENT REHAB	0	0	494,661	149,946	0	0	0%	0	0
CP1604 - C STREET - YOSEMITE - C - OVERLAY	0	0	0	0	0	0	0%	374,698	374,698
CP1621- YOSEMITE - F TO H ST	0	0	0	12,465	369,100	3,430	1%	369,100	0
CP1622 - SUSTAINABLE TRANSITION PLAN	0	0	0	168	50,204	18,179	36%	50,204	0
TOTAL EXPENDITURES	17,014	247,169	506,379	743,844	587,543	137,000	23%	962,241	374,698
REVENUES OVER (UNDER) EXPENDITURES	436,917	(58,385)	(504,683)	266,875	159,222	(137,000)	-86%	159,222	0
FUND BALANCE - BEGINNING	(339,725)	97,192	38,807	(465,876)	(465,876)	(306,654)		(199,001)	
FUND BALANCE - ENDING	97,192	38,807	(465,876)	(199,001)	(306,654)	(443,654)		(39,779)	

S. YOSEMITE COMMUNITY PARK GRANT (331)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
331-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
331-1910-306-34-00 STATE GRANT	710,300	126,653	213,521	25,947	2,699,064	1,204	0%	2,699,064	0
TOTAL REVENUES	710,300	126,653	213,521	25,947	2,699,064	1,204	0%	2,699,064	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
331-7218-472-25-03 CONTRACT SERVICES	13,461	94,552	209,156	28,039	2,823,405	1,069,699	38%	2,823,405	0
331-7218-472-25-25 ADMINISTRATIVE CHARGE	12,122	8,806	2,375	628	0	0	0%	0	0
331-7218-472-41-01 LAND	695,738	13,750	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	721,321	117,108	211,531	28,667	2,823,405	1,069,699	264%	2,823,405	0
TOTAL EXPENDITURES	721,321	117,108	211,531	28,667	2,823,405	1,069,699	264%	2,823,405	0
REVENUES OVER (UNDER) EXPENDITURES	(11,021)	9,545	1,990	(2,720)	(124,341)	(1,068,495)	12%	(124,341)	0
FUND BALANCE - BEGINNING	(1,635)	(12,656)	(3,111)	(1,121)	(3,841)	(3,841)		(3,841)	
FUND BALANCE - ENDING	(12,656)	(3,111)	(1,121)	(3,841)	(128,182)	(1,072,336)		(128,182)	

EQUIPMENT REPLACEMENT FUND (342)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
342-1910-305-01-00 INVESTMENT EARNINGS	241	371	133	122	500	15	3%	500	0
342-1910-307-25-00 SALE OF EQUIPMENT	12,100	26,869	13,486	3,965	4,000	5,825	146%	4,000	0
REPAYMENT OF CITY ADVANCE	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	12,341	27,240	13,619	4,087	4,500	5,840	130%	4,500	0
EXPENDITURES									
CAPITAL OUTLAY	75,750	104,686	42,861	41,552	0	0	0%	0	0
TOTAL EXPENDITURES	75,750	104,686	42,861	41,552	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	(63,409)	(77,446)	(29,242)	(37,465)	4,500	5,840	130%	4,500	0
FUND BALANCE - BEGINNING	319,113	255,704	178,258	149,016	149,016	149,016		111,551	
FUND BALANCE - ENDING	255,704	178,258	149,016	111,551	153,516	154,856		116,051	

Fund Balance	255,704	178,258	149,016	111,551
Less Reserved for Loan to Redevelopment Agency	(106,739)	(106,738)	(106,737)	(106,737)
Unreserved Balance	148,965	71,520	42,279	4,814

EQUIPMENT REPLACEMENT FUND (342)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
GENERAL GOVERNMENT									
342-1910-419-42-02 ENGINEERING-DESIGN	0	0	0	0	0	0	0%	0	0
POLICE ADMINISTRATION									
342-2110-421-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0%	0	0
324-2110-421-41-06 COMPUTER AND RELATED EQUIP	5,643	11,486	0	0	0	0	0%	0	0
342-2110-421-41-09 VEHICLES	8,600	31,572	42,861	41,552	0	0	0%	0	0
FIRE DEPARTMENT									
342-2210-422-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0%	0	0
DEBT SERVICE					0				
342-2210-422-53-01 PRINCIPAL	56,491	58,974	0	0	0	0	0%	0	0
342-2210-422-53-02 INTEREST	5,016	2,654	0	0	0	0	0%	0	0
TOTAL	75,750	104,686	42,861	41,552	0	0	0%	0	0

PARKS CAPITAL FACILITIES FUND (343)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
343-1910-305-01-00 INVESTMENT EARNINGS	1,896	9,981	9,309	16,588	8,000	5,550	69%	8,000	0
343-7219-306-43-00 STATE GRANTS	7,754	154,259	58,701	17,971	949,915	0	0%	1,103,518	153,603
343-7219-307-14-11 PARK DEVELOPMENT	289,012	221,579	326,846	439,294	256,000	251,117	98%	256,000	0
TOTAL REVENUES	298,662	385,819	394,856	473,853	1,213,915	256,667	21%	1,367,518	153,603
EXPENDITURES									
GENERAL GOVERNMENT									
343-7219-472-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
343-7219-472-25-15 ADMINISTRATION	0	2,238	0	407	0	0	0%	0	0
PARKS MAINTENANCE									
343-7219-472-41-02 IMPROVEMENTS TO LAND	6,746	785	1,546	0	0	595	0%	0	0
343-7219-472-41-05 EQUIPMENT	0	0	0	0	85,000	0	0%	85,000	0
CAPITAL PROJECTS									
CP1624 - DORADA PLAYPARK	0	0	0	18,026	0	0	0%	0	0
CP0711 - PUH REIMBURSEMENT	114,781	67,841	31,311	135,682	75,000	28,701	38%	100,000	25,000
CP1011 - COTTLES TRAIL PHASE 2	200	4,782	92,108	(37,439)	75,000	0	0%	75,000	0
CP1107 TREE GRANT BURCHELL HILL	4,145	0	0	0	0	0	0%	0	0
CP1203 - FAIR OAKS PARK	71,975	3,857	0	0	0	0	0%	0	0
CP1202 - S. YOSEMITE COMMUNITY PARK	0	0	0	19,343	80,657	20,196	25%	80,657	0
CP1301 - VALLEY VIEW RIVER ACCESS	3,610	73,260	22,044	74,393	893,493	5,542	1%	1,065,067	171,574
CP1405 - S.YOSEMITE PEDESTRIAN	0	0	0	0	35,000	0	0%	35,000	0
CP1718 - GREGER BASIN MASTER PLAN	0	0	0	0	50,000	9,300	19%	50,000	0
CP1719 - MEDLEN PARK BASKETBALL	0	0	0	0	40,000	0	0%	40,000	0
CP1720 - PARK SIGNAGE - VARIOUS	0	0	0	0	8,000	0	0%	8,000	0
CP1721 - GYMNASIUM DESIGN	0	0	0	0	150,000	0	0%	150,000	0
CP 1728 - DOG PARK BASIN	0	0	0	0	0	0	0%	100,000	100,000
TOTAL EXPENDITURES	201,457	152,763	147,009	210,412	1,492,150	64,334	4%	1,788,724	296,574
REVENUES OVER (UNDER) EXPENDITURES	97,205	233,056	247,847	263,441	(278,235)	192,333	-69%	(421,206)	(142,971)
FUND BALANCE - BEGINNING	2,236,698	2,333,903	2,566,959	2,814,806	3,078,247	3,078,247		3,078,247	
FUND BALANCE - ENDING	2,333,903	2,566,959	2,814,806	3,078,247	2,800,012	3,270,580		2,657,041	

Fund Balance	2,333,903	2,566,959	2,814,806	3,078,247
Less Reserved for Loan to Redevelopment Agency	(374,271)	(374,270)	(374,269)	(374,269)
Unreserved Balance	1,959,632	2,192,689	2,440,537	2,703,978

STREETS CAPITAL FACILITIES FUND (344)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
344-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
344-4149-307-14-04 STREETS	99,149	119,539	160,398	163,590	90,000	39,072	43%	90,000	0
TOTAL REVENUES	99,149	119,539	160,398	163,590	90,000	39,072	43%	90,000	0
EXPENDITURES									
GENERAL GOVERNMENT									
25-03 PROFESSIONAL FEES	0	0	0	0	0	0	0%	0	0
344-4149-443-25-15 ADMINISTRATION	0	0	0	0	0	0	0%	0	0
CAPITAL OUTLAY									
42-04 STREET CONSTRUCTION									
344-4149-419-52-01 WAKEFIELD EXTENSION LOAN	0	9,000	9,000	9,000	9,000	9,000	100%	9,000	0
CP0402 - PEDERSON RD									
CP0536 - WANERVILLE & YOSE-WEST LEG	0	0	0	0	0	0	0%	0	0
CP0606 - KAUFMAN RD	0	0	0	0	0	0	0%	0	0
CP0711 - PUH REIMBURSEMENT	32,940	42,821	19,764	85,644	50,000	18,117	36%	50,000	0
CP1201 - D STREET EXTENSION	96,689	(93,141)	0	0	0	0	0%	0	0
CP1408 - FCB HOMES REIMBURSEMENT	0	754	1,071	1,071	0	0	0%	5,000	5,000
TOTAL EXPENDITURES	129,629	(40,566)	29,835	95,715	59,000	27,117	46%	64,000	5,000
REVENUES OVER (UNDER) EXPENDITURES	(30,480)	160,105	130,563	67,875	31,000	11,955	39%	26,000	(5,000)
FUND BALANCE - BEGINNING	(1,360,201)	(1,390,681)	(1,230,576)	(1,100,013)	(1,032,138)	(1,032,138)		(1,032,138)	
FUND BALANCE - ENDING	(1,390,681)	(1,230,576)	(1,100,013)	(1,032,138)	(1,001,138)	(1,020,183)		(1,006,138)	

Major projects that resulted in the current deficit fund balance

CP1201 D STREET EXTENSION	439,439
CP0536 - WANERVILLE & YOSE-WEST LEG	340,751
BRIDLE RIDGE DEVELOPER REIMBURSEMENTS	2,214,258
	2,994,448

STORM DRAIN CAPITAL FACILITIES FUND (349)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
349-1910-305-01-00 INVESTMENT EARNINGS	497	2,123	1,996	2,278	2,500	591	24%	2,500	0
349-4150-307-14-06 STORM DRAIN	106,587	93,670	131,976	77,073	125,000	20,457	16%	125,000	0
TOTAL REVENUES	107,084	95,793	133,972	79,351	127,500	21,048	17%	127,500	0
EXPENDITURES									
GENERAL GOVERNMENT									
349-4150-444-25-15 ADMINISTRATION	0	0	0	0	0	0	0%	0	0
CP1511 - STORM MASTER PLAN	0	0	72,870	5,580	0	0	0%	0	0
CP1513 - DESIGN LAMBUTH & F ST IMPROVEMENT	0	0	3,630	118,291	0	0	0%	0	0
CP 1514 - DRYWELL & STORM PUMP	0	0	11,838	0	0	0	0%	0	0
CP 1303 - SOUTH STREET DRAINAGE	0	5,360	116,609	0	0	0	0%	0	0
CP0711 - PUH REIMBURSE	14,139	10,594	4,890	21,189	25,000	4,482	18%	25,000	0
CP0712 - ANDERSON HOMES	0	0	980	0	0	0	0%	0	0
CP1408 - FCB HOMES REIMBURSEMENT	0	1,537	393	0	5,000	0	0%	5,000	0
CP1613 - S SIERRA AVE DRAINAGE	0	0	0	41,226	0	0	0%	0	0
CP1709 - WALNUT PUMP STATION	0	0	0	0	135,000	8,805	7%	135,000	0
CP1710 - 5TH & G STORM CONNECTION	0	0	0	0	94,500	7,350	8%	94,500	0
CP1718 - BRYAN AVE IMPROV. (F & LAMBUTH)	0	0	0	0	30,000	0	0%	30,000	0
TOTAL EXPENDITURES	14,139	17,491	211,210	186,286	289,500	20,637	7%	289,500	0
REVENUES OVER (UNDER) EXPENDITURES	92,945	78,302	(77,238)	(106,935)	(162,000)	411	0%	(162,000)	0
FUND BALANCE - BEGINNING	673,510	766,455	844,757	767,519	660,584	660,584		660,584	
FUND BALANCE - ENDING	766,455	844,757	767,519	660,584	498,584	660,995		498,584	

Fund Balance	766,455	844,757	767,519	660,584
Less Reserved for Loan to Redevelopment Agency	(374,271)	(374,270)	(374,269)	(374,269)
Unreserved Balance	392,184	470,487	393,250	286,315

ADMINISTRATION CAPITAL FACILITES FUND (354)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
354-1910-305-01-00 INVESTMENT EARNINGS	8	23	94	181	100	43	43%	100	0
354-1910-307-14-17 ADMINISTRATION	24,474	14,323	22,929	23,688	12,000	11,760	98%	12,000	0
TOTAL REVENUES	24,482	14,346	23,023	23,869	12,100	11,803	98%	12,100	0
EXPENDITURES									
GENERAL GOVERNMENT									
354-1910-419-25-03 CONTRACT SERVICES - CP1515	38,072	0	0	38,255	0	0	0%	0	0
CAPITAL OUTLAY									
CP1408 FCB HOMES REIMBURSEMENT	0	158	135	0	0	0	0%	0	0
TOTAL EXPENDITURES	38,072	158	135	38,255	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	(13,590)	14,188	22,888	(14,386)	12,100	11,803	98%	12,100	0
FUND BALANCE - BEGINNING	9,030	(4,560)	9,628	32,516	18,130	18,130		18,130	
FUND BALANCE - ENDING	(4,560)	9,628	32,516	18,130	30,230	29,933		30,230	

FIRE CAPITAL FACILITY FUND (355)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
355-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
355-2210-307-14-07 FIRE	90,973	55,860	63,038	102,957	65,000	51,266	79%	65,000	0
TOTAL REVENUES	90,973	55,860	63,038	102,957	65,000	51,266	127%	65,000	0
EXPENDITURES									
GENERAL GOVERNMENT									
25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
355-2210-422-25-15 ADMINISTRATION	0	0	0	0	0	0	0%	0	0
INTERFUND TRANSFERS									
TRANSFERS & OTHER									
355-2210-422-90-00 TRANSFERS OUT	171,000	177,000	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	171,000	177,000	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	(80,027)	(121,140)	63,038	102,957	65,000	51,266	79%	65,000	0
FUND BALANCE - BEGINNING	(968,106)	(1,048,133)	(1,169,273)	(1,106,235)	(1,003,278)	(1,003,278)		(1,003,278)	
FUND BALANCE - ENDING	(1,048,133)	(1,169,273)	(1,106,235)	(1,003,278)	(938,278)	(952,012)		(938,278)	

POLICE CAPITAL FACILITY FUND (356)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
356-1910-305-01-00 INVESTMENT EARNINGS	0	4	79	361	30	175	583%	30	0
356-2110-307-14-12 POLICE	41,461	22,950	31,836	47,236	30,000	24,582	82%	30,000	0
TOTAL REVENUES	41,461	22,954	31,915	47,597	30,030	24,757	82%	30,030	0
EXPENDITURES									
GENERAL GOVERNMENT									
356-2110-421-25-15 ADMINISTRATION	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	41,461	22,954	31,915	47,597	30,030	24,757	82%	30,030	0
FUND BALANCE - BEGINNING	(62,519)	(21,058)	1,896	33,811	81,408	81,408		81,408	
FUND BALANCE - ENDING	(21,058)	1,896	33,811	81,408	111,438	106,165		111,438	

GENERAL GOVERNMENT CAPITAL FACILITY FUND (357)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
357-1910-305-01-00 INVESTMENT EARNINGS	459	2,372	2,030	3,212	2,500	1,057	42%	2,500	0
357-1910-307-14-13 GENERAL GOVERNMENT	33,765	20,138	23,452	49,332	30,000	29,865	100%	30,000	0
TOTAL REVENUES	34,224	22,510	25,482	52,544	32,500	30,922	95%	32,500	0
GENERAL GOVERNMENT									
357-1910-419-25-15 ADMINISTRATION	0	0	0	0	0	0	0%	0	0
CP1610 - FACILITY MASTER PLAN	0	0	0	10,320	14,680	14,360	98%	14,680	0
INTERFUND LOANS									
CAPITAL OUTLAY									
CP1408 FCB HOMES REIMBURSEMENT	0	129	129	129	500	0	0%	500	0
CP1536 COUNCIL CHAMBERS ACCESS RAMP	0	0	39,807	8,776	0	0	0%	0	0
TOTAL EXPENDITURES	0	129	39,936	19,225	15,180	14,360	95%	15,180	0
REVENUES OVER (UNDER) EXPENDITURES	34,224	22,381	(14,454)	33,319	17,320	16,562	96%	17,320	0
FUND BALANCE - BEGINNING	445,428	479,652	502,033	487,579	520,898	520,898		520,898	
FUND BALANCE - ENDING	479,652	502,033	487,579	520,898	538,218	537,460		538,218	

PLAN AREA FEE FUND (360)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
360-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	344	0%	0	0
360-1910-350-00-00 PLAN AREA FEE	0	0	0	175,000	70,000	91,000	77%	70,000	0
TOTAL REVENUES	0	0	0	175,000	70,000	91,344	130%	70,000	0
GENERAL GOVERNMENT									
357-1910-419-25-03 PROFESSIONAL FEES	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	175,000	70,000	91,344	130%	70,000	0
FUND BALANCE - BEGINNING	0	0	0	0	175,000	175,000		175,000	
FUND BALANCE - ENDING	0	0	0	175,000	245,000	266,344		245,000	

RDA SUCCESSOR AGENCY (363)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
363-9091-305-01-00 INVESTMENT EARNINGS	3,024	261	1,013	621	500	196	39%	500	0
363-9091-301-10-065 PROPERTY TAXES	161,311	188,600	136,523	125,000	250,000	0	0%	250,000	0
363-9091-305-13-17 COWBOY MUSEUM	0	0	0	3,673	3,674	1,836	50%	3,674	0
363-9091307-27-00 MISCELLANEOUS	5,000	0	0	0	0	0	0%	0	0
Transfer from Fund 365	179,583	0	0	0	0	0	0%	0	0
TOTAL REVENUES	348,918	188,861	137,536	129,294	254,174	2,032	1%	254,174	0
EXPENDITURES									
SALARIES & BENEFITS									
363-9091-490-10-00 SALARIES	7,887	22,932	7,438	12,676	54,000	6,512	12%	54,000	0
363-9091-490-14-01 RETIREMENT	1,483	5,643	2,567	5,975	12,000	3,548	30%	12,000	0
363-9091-490-14-02 HEALTH INSURANCE	710	2,783	883	610	6,000	848	14%	6,000	0
363-9091-490-14-03 WORKERS COMPENSATION INS	219	1,457	328	2,846	4,000	268	7%	4,000	0
363-9091-490-14-04 SOCIAL SECURITY/MEDICARE	186	444	58	65	4,000	85	2%	4,000	0
363-9091-490-14-05 LONG TERM DISABILITY INS	49	265	19	36	0	47	0%	0	0
363-9091-490-14-06 STATE UNEMPLOYMENT	102	244	1	0	2,000	0	0%	2,000	0
363-9091-490-14-06 DEFERRED COMPENSATION	311	492	136	233	0	324	0%	0	0
363-9091-490-14-08 LIFE INSURANCE	31	15	17	26	500	34	7%	500	0
* SALARIES & BENEFITS	10,978	34,275	11,447	22,467	82,500	11,666	14%	82,500	0
OPERATIONS & MAINTENANCE									
363-9091-490-15-00 INSURANCE	6,000	12,000	12,000	6,000	6,600	0	0%	6,600	0
363-9091-490-23-00 LEASES	12,000	12,000	12,000	12,000	36,000	6,000	17%	36,000	0
363-9091-490-25-02 AUDIT	16,500	0	0	0	0	0	0%	0	0
363-9091-490-25-03 CONTRACT SERVICES	10,419	83,697	53,728	38,420	107,500	31	0%	107,500	0
363-9091-490-25-15 LANDSCAPING SERVICES	19,770	19,700	7,500	0	0	0	0%	0	0
363-9091-490-27-06 GENERAL SUPPLIES	3	711	397	0	3,000	0	0%	3,000	0
363-9091-490-3901 BAD DEBT - LOAN WRITEOFF	0	31,163	0	0	0	0	0%	0	0
363-9091-490-53-02 INTEREST	0	96,307	155,529	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	64,692	255,578	241,154	56,420	153,100	6,031	4%	153,100	0
TOTAL EXPENDITURES	75,670	289,853	252,601	78,887	235,600	17,697	8%	235,600	0
REVENUES OVER (UNDER) EXPENDITURES	273,248	(100,992)	(115,065)	50,407	18,574	(15,665)	-84%	18,574	0
FUND BALANCE - BEGINNING	51,200	324,448	223,456	108,391	158,798	158,798		158,798	
FUND BALANCE - ENDING	324,448	223,456	108,391	158,798	177,372	143,133		177,372	

REDEVELOPMENT 2011 BONDS (364)

	2012/13 Projected	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
364-1910-305-01-00 INVESTMENT EARNINGS	1,593	1,210	6,663	220	2,000	3,010	151%	2,000	0
364-9091-393-01-00 BOND PROCEEDS	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	1,593	1,210	6,663	220	2,000	3,010	151%	2,000	0
364-9091-490-55-00 BOND ISSUE COSTS	0	0	0	0	0	0	0%	0	0
CAPITAL PROJECTS									
EAST F STREET INFRASTRUCTURE	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	1,593	1,210	6,663	220	2,000	3,010	151%	2,000	0
FUND BALANCE - BEGINNING	2,085,542	2,087,135	2,088,345	2,095,008	2,095,228	2,095,228		2,095,228	
FUND BALANCE - ENDING	2,087,135	2,088,345	2,095,008	2,095,228	2,097,228	2,098,238		2,097,228	

REDEVELOPMENT DEBT SERVICE (460)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
460-9091-305-01-00 INVESTMENT EARNINGS	46,559	40,493	49,009	75,785	30,000	21,130	70%	30,000	0
460-9091-399-090 TRANSFER IN	0	0	0	0	0	0	0%	0	0
460-9091-301-010-065 PROPERTY TAXES	1,622,343	1,531,950	1,462,325	1,795,578	1,685,540	0	0%	1,685,540	0
BOND PROCEEDS	10,823	0		0	0	0	0%	0	0
TOTAL REVENUES	1,679,725	1,572,443	1,511,334	1,871,363	1,715,540	21,130	8119%	1,715,540	0
EXPENDITURES									
REDEVELOPMENT AGENCY									
OPERATIONS & MAINTENANCE									
460-9091-490-25-03 OTHER PROFESSIONAL FEES	18,480	0	0	0	0	0	0%	0	0
DEBT SERVICE									
460-9091-490-51-01 PRINCIPAL	465,000	485,000	510,000	540,000	510,000	0	0%	510,000	0
460-9091-490-51-02 INTEREST	1,223,230	1,084,508	1,020,013	1,149,264	1,175,540	274,663	23%	1,175,540	0
** REDEVELOPMENT AGENCY	1,706,710	1,569,508	1,530,013	1,689,264	1,685,540	274,663	16%	1,685,540	0
REDEVELOPMENT HOUSING									
DEBT SERVICE									
460-9092-490-51-01 PRINCIPAL	0	0	0	0	0	0	0%	0	0
460-9092-490-51-02 INTEREST	0	0	0	0	0	0	0%	0	0
** REDEVELOPMENT HOUSING	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	1,706,710	1,569,508	1,530,013	1,689,264	1,685,540	274,663	16%	1,685,540	0
REVENUES OVER (UNDER) EXPENDITURES	(26,985)	2,935	(18,679)	182,099	30,000	(253,533)	-845%	30,000	0
FUND BALANCE - BEGINNING	2,402,535	2,375,550	2,378,485	2,359,806	2,541,905	2,541,905		2,541,905	
FUND BALANCE - ENDING	2,375,550	2,378,485	2,359,806	2,541,905	2,571,905	2,288,372		2,571,905	

Fund Balance	2,375,550	2,378,485	2,359,806	2,541,905
Less Restricted Reserve	(1,739,620)	(1,713,263)	(1,713,262)	(1,713,262)
Unreserved Balance	635,930	665,222	646,544	828,643

FIRE STATION DEBT SERVICE (465)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
465-1910-305-01-00 INVESTMENT EARNINGS	15	5,080	6,932	316	1,500	23	2%	500	(1,000)
465-2210-399-09-00 TRANSFER IN	171,000	177,000	180,000	170,000	160,000	80,000	50%	160,000	0
BOND PROCEEDS	0	0	2,329,672	0	0	0	0%	0	0
TOTAL REVENUES	171,015	182,080	2,516,604	170,316	161,500	80,023	50%	160,500	(1,000)
EXPENDITURES									
OPERATIONS & MAINTENANCE									
465-2210-422-25-03 OTHER PROFESSIONAL FEES	7,926	3,525	2,975	2,114	0	0	0%	0	0
DEBT SERVICE									
465-2210-422-46-01 BOND ISSUE COSTS	0	0	84,752	0	0	0	0%	0	0
465-2210-422-51-01 PRINCIPAL	60,000	65,000	65,000	2,521,103	84,438	42,243	50%	84,438	0
465-2210-422-51-02 INTEREST	115,083	113,567	110,073	111,354	76,767	38,758	50%	76,767	0
TOTAL EXPENDITURES	183,009	182,092	262,800	2,634,571	161,205	81,001	50%	161,205	0
REVENUES OVER (UNDER) EXPENDITURES	(11,994)	(12)	2,253,804	(2,464,255)	295	(978)	-332%	(705)	(1,000)
FUND BALANCE - BEGINNING	315,199	303,205	303,193	2,556,997	92,742	92,742		92,742	
FUND BALANCE - ENDING	303,205	303,193	2,556,997	92,742	93,037	91,764		92,037	

2015 PENSION BONDS DEBT SERVICE (467)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
465-1910-305-01-00 INVESTMENT EARNINGS	0	0	46	276	100	127	127%	100	0
467-1910-307-27-00 FEES	0	0	179,440	578,419	614,424	270,075	44%	614,424	0
BOND PROCEEDS	0	0	3,927,100	0	0	0	0%	0	0
TOTAL REVENUES	0	0	4,106,586	578,695	614,524	270,202	227%	614,524	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
467-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	1,650	1,650	0	0%	1,650	0
DEBT SERVICE									
467-1910-419-51-01 PRINCIPAL	0	0	3,908,099	439,500	478,000	117,600	25%	478,000	0
467-1910-419-51-02 INTEREST	0	0	41,235	153,728	134,670	35,533	26%	134,670	0
467-1910-419-46-01 BOND ISSUANCE COST	0	0	119,790	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	4,069,124	594,878	614,320	153,133	25%	614,320	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	37,462	(16,183)	204	117,069	57387%	204	0
FUND BALANCE - BEGINNING	0	0	0	37,462	21,279	21,279		21,279	
FUND BALANCE - ENDING	0	0	37,462	21,279	21,483	138,348		21,483	

DENTAL INSURANCE FUND (510)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
510-1910-305-01-00 INVESTMENT EARNINGS	0	68	82	159	60	70	117%	60	0
510-1910-307-27-00 FEES	56,587	52,670	50,163	55,914	55,000	30,281	55%	55,000	0
TOTAL REVENUES	56,587	52,738	50,245	56,073	55,060	30,351	55%	55,060	0
OPERATIONS & MAINTENANCE									
510-1910-419-25-03 CONTRACT SERVICES	5,462	5,441	4,574	5,347	4,500	2,123	47%	4,500	0
510-1910-419-36-01 INSURANCE CLAIMS	49,138	40,733	42,138	35,708	50,000	20,326	41%	50,000	0
* OPERATIONS & MAINTENANCE	54,600	46,174	46,712	41,055	54,500	22,449	41%	54,500	0
TOTAL EXPENDITURES	54,600	46,174	46,712	41,055	54,500	22,449	41%	54,500	0
REVENUES OVER (UNDER) EXPENDITURES	1,987	6,564	3,533	15,018	560	7,902	1411%	560	0
FUND BALANCE - BEGINNING	5,197	7,184	13,748	17,281	32,299	32,299		32,299	
FUND BALANCE - ENDING	7,184	13,748	17,281	32,299	32,859	40,201		32,859	

EMPLOYEE FLEXIBLE SEPNDING ACCOUNT FUND (512)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
512-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
512-1910-307-27-00 FEES	0	0	0	8,750	18,200	8,520	47%	18,200	0
TOTAL REVENUES	0	0	0	8,750	18,200	8,520	47%	18,200	0
OPERATIONS & MAINTENANCE									
512-1910-419-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
512-1910-419-36-01 INSURANCE CLAIMS	0	0	0	7,984	18,200	8,224	45%	18,200	0
* OPERATIONS & MAINTENANCE	0	0	0	7,984	18,200	8,224	45%	18,200	0
TOTAL EXPENDITURES	0	0	0	7,984	18,200	8,224	45%	18,200	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	766	0	296	0	0	0
FUND BALANCE - BEGINNING	0	0	0	0	766	766		766	
FUND BALANCE - ENDING	0	0	0	766	766	1,062		766	

RISK MANAGEMENT FUND (515)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	6 Months Actual	% of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
515-1910-305-01-00 INVESTMENT EARNINGS	0	248	287	736	200	222	111%	200	0
515-1910-307-27-00 ANNUAL CHARGE	100,000	100,000	108,133	109,106	100,000	50,000	50%	100,000	0
TOTAL REVENUES	100,000	100,248	108,420	109,842	100,200	50,222	50%	100,200	0
OPERATIONS & MAINTENANCE									
515-1910-419-15-00 LIABILITY INSURANCE	66,689	58,540	56,645	67,507	110,000	110,000	100%	110,000	0
515-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	66,689	58,540	56,645	67,507	110,000	110,000	100%	110,000	0
TOTAL EXPENDITURES	66,689	58,540	56,645	67,507	110,000	110,000	100%	110,000	0
REVENUES OVER (UNDER) EXPENDITURES	33,311	41,708	51,775	42,335	(9,800)	(59,778)	610%	(9,800)	0
FUND BALANCE - BEGINNING	0	33,311	75,019	126,794	169,129	169,129		169,129	
FUND BALANCE - ENDING	33,311	75,019	126,794	169,129	159,329	109,351		159,329	

EMPLOYEE LIABILITY FUND (520)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
520-1910-305-01-00 INVESTMENT EARNINGS	0	1,344	1,834	4,089	1,500	1,446	96%	1,500	0
520-1910-307-27-00 ANNUAL LIABILITY CHARGE	31,250	31,250	31,250	28,720	31,250	14,360	46%	31,250	0
520-1910-399-91-10 TRANSFER IN	0	400,000	400,000	400,000	300,000	150,000	50%	300,000	0
TOTAL REVENUES	31,250	432,594	433,084	432,809	332,750	165,806	50%	332,750	0
OPERATIONS & MAINTENANCE									
520-1910-419-10-00 SALARIES	0	99,781	172,394	171,368	315,620	310,208	98%	315,620	0
520-1910-419-14-04 SOCIAL SECURITY/MEDICARE	0	1,450	2,225	1,510	2,900	1,965	68%	2,900	0
520-1910-419-14-06 STATE UNENPLOYMENT	0	0	126	1,692	1,700	698	41%	1,700	0
* OPERATIONS & MAINTENANCE	0	101,231	174,745	174,570	320,220	312,871	98%	320,220	0
TOTAL EXPENDITURES	0	101,231	174,745	174,570	320,220	312,871	98%	320,220	0
REVENUES OVER (UNDER) EXPENDITURES	31,250	331,363	258,339	258,239	12,530	(147,065)	-1174%	12,530	0
FUND BALANCE - BEGINNING	0	31,250	362,613	620,952	879,191	879,191		879,191	
FUND BALANCE - ENDING	31,250	362,613	620,952	879,191	891,721	732,126		891,721	

INFORMATION TECHNOLOGY FUND (525)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
525-1910-305-01-00 INVESTMENT EARNINGS	0	233	256	61	200	26	13%	200	0
525-1910-307-27-00 ANNUAL CHARGE	31,250	31,250	31,250	144,220	146,750	72,110	49%	146,750	0
TOTAL REVENUES	31,250	31,483	31,506	144,281	146,950	72,136	204%	146,950	0
OPERATIONS & MAINTENANCE									
525-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	1,675	125,758	110,000	53,188	207%	110,000	0
525-1910-419-25-12 SOFTWARE	0	0	0	7,556	10,000	3,146	318%	10,000	0
* OPERATIONS & MAINTENANCE	0	0	1,675	133,314	120,000	56,334	213%	120,000	0
CAPITAL OUTLAY									
525-1910-419-41-06 COMPUTER & RELATED EQUIP	0	0	0	2,702	15,000	8,517	176%	15,000	0
525-1910-419-41-05 MACHINERY & EQUIP	0	8,736	61,284	24,728	0	0	0%	0	0
* CAPITAL OUTLAY	0	8,736	61,284	27,430	15,000	8,517	176%	15,000	0
TOTAL EXPENDITURES	0	8,736	62,959	160,744	135,000	64,851	208%	135,000	0
REVENUES OVER (UNDER) EXPENDITURES	31,250	22,747	(31,453)	(16,463)	11,950	7,285	164%	11,950	0
FUND BALANCE - BEGINNING	0	31,250	53,997	22,544	6,081	6,081		6,081	
FUND BALANCE - ENDING	31,250	53,997	22,544	6,081	18,031	13,366		18,031	

VEHICLE REPLACEMENT FUND (530)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
530-1910-305-01-00 INVESTMENT EARNINGS	0	401	718	1,101	500	94	19%	500	0
530-1910-307-27-00 ANNUAL CHARGE	50,000	50,000	50,000	50,702	50,000	25,000	50%	50,000	0
TOTAL REVENUES	50,000	50,401	50,718	51,803	50,500	25,094	50%	50,500	0
OPERATIONS & MAINTENANCE									
530-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0		0	0	0%	0	0
CAPITAL OUTLAY									
530-1910-419-41-09 VEHICLES	0	0	0	96,436	50,000	3,060	6%	50,000	0
* CAPITAL OUTLAY	0	0	0	96,436	50,000	3,060	6%	50,000	0
TOTAL EXPENDITURES	0	0	0	96,436	50,000	3,060	6%	50,000	0
REVENUES OVER (UNDER) EXPENDITURES	50,000	50,401	50,718	(44,633)	500	22,034	4407%	500	0
FUND BALANCE - BEGINNING	0	50,000	100,401	151,119	106,486	106,486		106,486	
FUND BALANCE - ENDING	50,000	100,401	151,119	106,486	106,986	128,520		106,986	

PERS LIABILITY FUND (535)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
535-1910-305-01-00 INVESTMENT EARNINGS	0	1,741	3,290	7,440	2,500	3,197	128%	2,500	0
535-1910-399-91-10 TRANSFER FROM GENERAL FUN	0	500,000	500,000	500,000	500,000	250,000	50%	500,000	0
TOTAL REVENUES	0	501,741	503,290	507,440	502,500	253,197	50%	502,500	0
OPERATIONS & MAINTENANCE									
535-1910-419-14-01 RETIREMENT	0	0	0	0	0	0	0%	0	0
535-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0%	0	0
INTERFUND TRANSFERS									
535-1910-499-90-00 TRANSFERS OUT	0	0	0	0	100,000	50,000	200%	100,000	0
TOTAL EXPENDITURES	0	0	0	0	100,000	50,000	200%	100,000	0
REVENUES OVER (UNDER) EXPENDITURES	0	501,741	503,290	507,440	402,500	203,197	198%	402,500	0
FUND BALANCE - BEGINNING	0	0	501,741	1,005,031	1,512,471	1,512,471		1,512,471	
FUND BALANCE - ENDING	0	501,741	1,005,031	1,512,471	1,914,971	1,715,668		1,914,971	

FACILITY MAINTENANCE FUND (540)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
540-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	40	1,500	473	32%	1,500	0
540-1910-399-91-10 TRANSFER FROM GENERAL FUN	0	0	0	250,000	150,000	75,000	50%	150,000	0
TOTAL REVENUES	0	0	0	250,040	151,500	75,473	50%	151,500	0
OPERATIONS & MAINTENANCE									
540-1910-419-25-03 OTHER PROFESSIONAL FEES	0	0	0	6,600	35,000	0	0%	35,000	0
* OPERATIONS & MAINTENANCE	0	0	0	6,600	35,000	0	0%	35,000	0
CAPITAL OUTLAY									
540-1910-419-41-05 MACHINERY AND EQUIPMENT				8,700	49,000	19,682	40%	111,000	62,000
622-4151-444-41-04 IMPROVEMENTS TO BUILDINGS				0	25,000	0	0%	25,000	0
* CAPITAL OUTLAY	0	0	0	8,700	74,000	19,682	27%	136,000	62,000
TOTAL EXPENDITURES	0	0	0	15,300	109,000	19,682	18%	171,000	62,000
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	234,740	42,500	55,791	131%	(19,500)	(62,000)
FUND BALANCE - BEGINNING	0	0	0	0	234,740	234,740		234,740	
FUND BALANCE - ENDING	0	0	0	234,740	277,240	290,531		215,240	

SOLID WASTE MANAGEMENT FUND (613)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
613-1910-305-01-00 INVESTMENT EARNINGS	32	117	146	319	175	103	59%	175	0
613-1910-302-04-03 RECYCLE PAYMENTS	2,102	2,596	20,060	6,442	6,000	0	0%	6,000	0
TOTAL REVENUES	2,134	2,713	20,206	6,761	6,175	103	2%	6,175	0
EXPENDITURES									
613-1910-419-25-15 ADMINISTRATION	0	0	0	2,500	5,000	0	0%	5,000	0
INTERFUND TRANSFERS									
613-1910-499-90-00 TRANSFERS OUT	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	2,500	5,000	0	0%	5,000	0
REVENUES OVER (UNDER) EXPENDITURES	2,134	2,713	20,206	4,261	1,175	103	9%	1,175	0
FUND BALANCE - BEGINNING	21,170	23,304	26,017	46,223	50,484	50,484		50,484	
FUND BALANCE - ENDING	23,304	26,017	46,223	50,484	51,659	50,587		51,659	

SEWER SRF LOAN RESERVE FUND (620)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
620-1910-305-01-00 INVESTMENT EARNINGS	0	0	278	1,868	1,200	709	59%	1,200	0
620-9999-399-06-22 TRANSFER IN	0	116,508	116,508	116,508	116,508	58,254	50%	116,508	0
TOTAL REVENUES	0	116,508	116,786	118,376	117,708	58,963	50%	117,708	0
EXPENDITURES									
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	116,508	116,786	118,376	117,708	58,963	50%	117,708	0
FUND BALANCE - BEGINNING	0	0	116,508	233,294	351,670	351,670		351,670	
FUND BALANCE - ENDING	0	116,508	233,294	351,670	469,378	410,633		469,378	

:WER CAPITAL REPLACEMENT FUND (621)

:count/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
:VENUES									
1-1910-305-01-00 INVESTMENT EARNINGS	0	0	5,047	18,141	10,000	6,730	67%	13,500	3,500
1-9999-399-06-22 TRANSFER FROM SEWER FUND	0	0	2,000,000	2,000,000	2,000,000	1,000,000	50%	2,000,000	0
)TAL REVENUES	0	0	2,005,047	2,018,141	2,010,000	1,006,730	200%	2,013,500	3,500
:PENDITURES									
1-4151-444-41-02 IMPROVEMENTS TO LAND	0	0	0	0	3,745	3,745	100%	3,745	0
1-4151-444-41-03 BUILDING IMPROVEMENTS	0	0	0	0	25,000	2,811	11%	25,000	0
1-4151-444-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	82,000	30,900	38%	82,000	0
1-4151-444-41-06 COMPUTER AND RELATED EQUIP	0	0	0	0	16,000	0	0%	16,000	0
1-4152-444-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0%	0	0
1-4152-444-41-06 COMPUTER AND RELATED EQUIP	0	0	0	968	43,500	884	2%	43,500	0
1-4152-444-41-09 VEHICLES	0	0	110,898	45,302	0	0	0%	0	0
CP1516 SEWER RIVER CROSSING	0	0	563	19,514	150,000	0	0%	150,000	0
CP1517 SIERRA & D LIFT STATION - DESIGN/CONST	0	0	50,063	118,044	1,352,270	794,831	0%	1,352,270	0
CP1518 LIFT STATIONS (2) TRANSMISSIONS	0	0	0	30,041	0	0	0%	0	0
CP1520 UPGRADE RADIOS FOR SCADA	0	0	15,687	0	9,313	0	0%	9,313	0
CP1522 CROSS CONNECTION INFILTRATION SURVEY	0	0	0	4,454	0	0	0%	0	0
CP1523 WWTP - REBUILD HEADWORKS SCREENS	0	0	23,923	150,186	9,891	0	0%	9,891	0
CP1524 WWTP - REHABILITATE DRYING BED #1	0	0	0	0	169,000	0	0%	180,000	11,000
CP1525 BUILDING IMPROVEMENTS	0	0	0	0	5,500	0	0%	5,500	0
CP1605 2ND STREET - C - E ST	0	0	0	15,982	74,018	48,661	66%	74,018	0
CP1611 6" TRASH PUMPS	0	0	0	0	86,000	14,389	17%	86,000	0
CP1612 56 W F LIFT STATION IMPROVEMENTS	0	0	0	0	12,000	0	0%	12,000	0
CP1613 SIERRA AVE - STORM DRAIN	0	0	0	26,688	0	0	0%	0	0
CP1614 OAK STREET BACKWATER	0	0	0	0	8,500	0	0%	8,500	0
CP1615 DRYWELL REHAB (3)	0	0	0	0	59,800	41,600	70%	90,000	30,200
CP1616 BLANKENSHIP DRYWELL	0	0	0	0	12,000	0	0%	12,000	0
CP1702 CLARIFIER #1 REHAB	0	0	0	0	225,000	0	0%	225,000	0
CP1703 GENERATOR - AERATION BASIN	0	0	0	0	500,000	0	0%	500,000	0
CP1704 DEWATERING PRESS	0	0	0	0	700,000	0	0%	700,000	0
CP1705 OAK STREET STORM CHECK VALVE	0	0	0	0	25,000	0	0%	25,000	0
CP1717 KIMBALL TRUNK LINE	0	0	0	0	40,000	0	0%	40,000	0
CP1711 STORM STATION #7 REHAB	0	0	0	0	96,000	0	0%	96,000	0
CP1729 - C STREET - YOSEMITE TO FIRST	0	0	0	0	0	0	0%	110,000	110,000
TOTAL EXPENDITURES	0	0	201,134	411,179	3,704,537	937,821	395%	3,855,737	151,200
REVENUES OVER (UNDER) EXPENDITURES	0	0	1,803,913	1,606,962	(1,694,537)	68,909	-2459%	(1,842,237)	(147,700)
FUND BALANCE - BEGINNING	0	0	0	1,803,913	3,410,875	3,410,875		3,410,875	
FUND BALANCE - ENDING	0	0	1,803,913	3,410,875	1,716,338	3,479,784		1,568,638	

SEWER SANITATION FUND (622)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
622-1910-305-01-00 INVESTMENT EARNINGS	2,046	16,976	19,066	17,103	15,000	6,533	44%	15,000	0
622-4152-306-13-00 WORKERS COMP REIMBURSE	0	0	0	0	0	0	0%	0	0
622-4152-308-05-00 SEWER CONNECTION-INSTALL	42,811	44,775	41,878	64,344	36,000	28,618	79%	36,000	0
622-4152-308-06-00 SEWER MAINTENANCE & OPERA	4,018,045	4,358,919	5,256,944	6,106,726	########	3,211,618	47%	6,800,000	0
622-4152-308-07-00 MISCELLANEOUS REVENUE	13,150	6,735	0	0	6,700	0	0%	6,700	0
399-90-00 TRANSFERS IN	0	0	291,383	0	0	0	0%	0	0
TOTAL REVENUES	4,076,052	4,427,405	5,609,271	6,188,173	########	3,246,769	47%	6,857,700	0
EXPENDITURES - BY DIVISION									
STORM DRAINS	13,831	16,464	29,380	26,496	54,000	14,343	27%	54,000	0
WW CONTROL PLANT	1,031,697	1,100,965	959,888	1,157,293	########	652,304	48%	1,377,210	20,000
SEWER LINE MAINTENANCE	960,070	871,158	952,838	1,061,139	########	455,735	41%	1,130,067	10,000
SEWER ADMINISTRATION	492,937	473,659	483,269	525,866	583,290	307,383	53%	603,043	19,753
CP1008 - DAVITT AVE - PHASE 1	0	10,000	0	0	0	0	0%	0	0
DEBT SERVICE									
51-01 PRINCIPAL	130,000	135,000	0	161,605	161,680	84,757	52%	161,680	0
51-02 INTEREST	80,244	74,394	65,500	32,138	25,112	10,428	42%	25,112	0
53-01 PRINCIPAL (SRF LOAN)	0	0	0	171,008	171,008	262,361	153%	262,361	91,353
53-02 INTEREST (SRF Loan)	325,065	329,200	302,717	331,375	327,178	322,903	99%	322,903	(4,275)
TRANSFER TO SRF RESERVE FUND	0	116,508	116,508	116,508	116,508	58,254	50%	116,508	0
TRANSFER TO SEWER CAPITAL REPLACEMENT FUND	0	0	2,000,000	2,000,000	########	1,000,000	50%	2,000,000	0
CAPITAL INVESTMENTS NET OF LOAN PROCEEDS	(810,528)	(17,512)	554,167	119,100	0	0	0%	0	0
TOTAL EXPENDITURES	2,223,316	3,109,836	5,464,267	5,702,528	########	3,168,468	54%	6,052,884	136,831
REVENUES OVER (UNDER) EXPENDITURES	1,852,736	1,317,569	145,004	485,645	941,647	78,301	8%	804,816	(136,831)
FUND BALANCE - BEGINNING (UNRESTRICTED)	(182,125)	1,670,611	2,988,180	3,133,184	########	3,618,829		3,618,829	
FUND BALANCE - ENDING (UNRESTRICTED)	1,670,611	2,988,180	3,133,184	3,618,829	########	3,697,130		4,423,645	
FUND BALANCE	11,628,415	12,475,422	12,773,822	13,486,557					
INVESTMENT IN CAPITAL ASSETS	(9,957,804)	(9,487,242)	(9,640,638)	(9,867,728)					
FUND BALANCE (UNRESTRICTED)	1,670,611	2,988,180	3,133,184	3,618,829					

SEWER SANITATION FUND (622)

STORM DRAINS (4150) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
622-4150-444-11-00 OVERTIME SALARIES	0	0	0	0	0	0	0%	0	0
* SALARIES & BENEFITS	0	0	0	0	0	0	0%	0	0
OPERATIONS & MAINTENANCE									
622-4150-444-20-01 ELECTRIC	5,331	5,266	7,025	8,522	8,000	4,165	52%	8,000	0
622-4150-444-24-01 BUILDINGS	0	0	0	0	3,000	0	0%	3,000	0
622-4150-444-25-03 CONTRACT SERVICES	6,445	10,114	18,841	12,917	30,000	8,455	28%	30,000	0
622-4150-444-27-06 GENERAL SUPPLIES	2,055	1,084	679	2,222	10,000	0	0%	10,000	0
622-4150-444-27-09 WEED ABATEMENT	0	0	2,835	2,835	3,000	1,723	57%	3,000	0
* OPERATIONS & MAINTENANCE	13,831	16,464	29,380	26,496	54,000	14,343	27%	54,000	0
TOTAL	13,831	16,464	29,380	26,496	54,000	14,343	27%	54,000	0

SEWER SANITATION FUND (622) **WW CONTROL PLANT (4151)** Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
622-4151-444-10-00 SALARIES	237,656	307,095	184,201	257,687	336,606	142,790	42%	336,606	0
622-4151-444-11-00 OVERTIME SALARIES	11,576	4,750	79	129	1,000	77	8%	1,000	0
622-4151-444-12-00 SALARIES - PART-TIME	31,171	12,488	43,339	24,423	0	0	0%	0	0
622-4151-444-14-01 RETIREMENT	67,764	56,487	42,997	66,383	84,766	34,792	41%	84,766	0
622-4151-444-14-02 HEALTH INSURANCE	54,823	64,537	38,380	53,772	81,182	33,992	42%	81,182	0
622-4151-444-14-03 WORKERS COMPENSATION INS	31,052	33,124	36,387	42,584	52,056	19,920	38%	52,056	0
622-4151-444-14-04 SOCIAL SECURITY/MEDICARE	4,848	5,133	5,792	4,913	5,278	1,650	31%	5,278	0
622-4151-444-14-05 LONG TERM DISABILITY INS.	0	0	0	583	641	294	46%	641	0
622-4151-444-14-06 STATE UNEMPLOYMENT	3,420	3,511	3,200	3,240	2,604	0	0%	2,604	0
622-4151-444-14-08 LIFE INSURANCE	404	312	194	403	532	209	39%	532	0
* SALARIES & BENEFITS	442,714	487,437	354,569	454,117	564,665	233,724	41%	564,665	0
OPERATIONS & MAINTENANCE									
622-4151-444-16-01 TRAVEL	0	2	0	0	500	0	0%	500	0
622-4151-444-16-02 TRAINING	173	123	479	957	1,500	601	40%	1,500	0
622-4151-444-16-04 CONFERENCES	288	0	75	25	3,700	0	0%	3,700	0
622-4151-444-16-05 MEMBERSHIPS	535	102	694	1,619	2,600	1,184	46%	2,600	0
622-4151-444-20-01 ELECTRIC	336,930	302,271	287,571	287,450	330,000	142,097	43%	330,000	0
622-4151-444-20-03 TELEPHONE	0	0	0	0	500	0	0%	500	0
622-4151-444-20-04 CELL PHONES	1,002	1,274	1,749	3,556	3,500	2,784	80%	3,500	0
622-4151-444-24-01 BUILDINGS MAINT	0	8,078	2,314	469	10,000	310	3%	10,000	0
622-4151-444-24-02 EQUIPMENT MAINT	37,568	85,151	52,110	81,090	73,500	65,458	89%	73,500	0
622-4151-444-24-03 VEHICLES MAINTENANCE	3,642	5,183	3,289	6,669	10,000	2,401	24%	10,000	0
622-4151-444-25-03 CONTRACT SERVICES	117,594	102,337	155,039	196,252	250,000	133,185	53%	250,000	0
622-4151-444-25-09 TECHNOLOGY SUPPORT	256	1,941	1,926	4,325	6,645	0	0%	6,645	0
622-4151-444-25-16 UNIFORM/LAUNDRY SERVICE	4,382	5,203	3,230	3,007	4,600	1,437	31%	4,600	0
622-4151-444-26-01 FUEL & OIL	4,374	3,678	3,931	4,905	8,000	2,702	34%	8,000	0
622-4151-444-27-01 OFFICE SUPPLIES	1,147	2,055	2,419	2,079	3,000	903	30%	3,000	0
622-4151-444-27-06 GENERAL SUPPLIES	80,263	92,644	32,720	55,447	68,100	62,634	92%	88,100	20,000
622-4151-444-27-09 WEED ABATEMENT	0	0	7,560	7,560	11,000	0	0%	11,000	0
622-4151-444-29-00 POSTAGE	97	154	16	450	400	384	96%	400	0
* OPERATIONS & MAINTENANCE	588,251	610,196	555,122	655,860	787,545	416,080	53%	807,545	20,000
CAPITAL OUTLAY									
622-4151-444-41-02 IMPROVEMENTS TO LAND	0	0	0	8,949	0	0	0%	0	0
622-4151-444-41-04 IMPROVEMENTS TO BUILDINGS	0	0	0	7,175	0	0	0%	0	0
622-4151-444-41-05 MACHINERY AND EQUIPMENT	732	0	29,117	17,669	0	0	0%	0	0
622-4151-444-41-06 COMPUTER AND RELATED EQUIP	0	3,332	21,080	8,523	0	0	0%	0	0
* CAPITAL OUTLAY	732	3,332	50,197	42,316	0	0	0%	0	0
INTER DEPARTMENTAL CHARGES									
622-4151-444-80-06 INFORMATION TECH CHARGE	0	0	0	5,000	5,000	2,500	50%	5,000	0
TOTAL	1,031,697	1,100,965	959,888	1,157,293	1,357,210	652,304	48%	1,377,210	20,000

SEWER SANITATION FUND (622) **SEWER LINE MAINTENANCE (4152)** Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
622-4152-444-10-00 SALARIES	408,648	346,738	436,398	459,402	429,372	207,264	48%	429,372	0
622-4152-444-11-00 OVERTIME SALARIES	19,601	24,788	26,009	23,340	20,000	14,264	71%	30,000	10,000
622-4152-444-13-00 CONTRACT EMPL. SALARIES	2,079	0	0	0	0	0	0%	0	0
622-4152-444-14-01 RETIREMENT	86,475	63,891	69,874	138,710	144,118	68,107	47%	144,118	0
622-4152-444-14-02 HEALTH INSURANCE	89,147	87,332	84,118	99,300	90,282	45,318	50%	90,282	0
622-4152-444-14-03 WORKERS COMPENSATION INS	48,703	44,872	54,276	63,830	56,749	24,988	44%	56,749	0
622-4152-444-14-04 SOCIAL SECURITY/MEDICARE	9,170	6,027	5,660	5,995	7,345	2,731	37%	7,345	0
622-4152-444-14-05 LONG TERM DISABILITY INS.	33	151	712	942	876	349	40%	876	0
622-4152-444-14-06 STATE UNEMPLOYMENT	4,498	3,108	3,234	3,537	3,038	0	0%	3,038	0
622-4152-444-14-08 LIFE INSURANCE	659	480	728	832	637	301	47%	637	0
* SALARIES & BENEFITS	669,013	577,387	681,009	795,888	752,417	363,322	48%	762,417	10,000
OPERATIONS & MAINTENANCE									
622-4152-444-16-01 TRAVEL	665	2	29	0	1,000	0	0%	1,000	0
622-4152-444-16-02 TRAINING	2,330	230	835	863	5,000	1,098	22%	5,000	0
622-4152-444-16-04 CONFERENCES	85	0	0	0	450	0	0%	450	0
622-4152-444-16-05 MEMBERSHIPS	160	148	0	420	300	121	40%	300	0
622-4152-444-20-01 ELECTRIC	29,067	30,086	37,473	39,962	40,000	19,812	50%	40,000	0
622-4152-444-20-03 TELEPHONE	598	581	635	465	1,200	(32)	-3%	1,200	0
622-4152-444-20-04 CELL PHONES	2,454	3,261	4,572	6,398	6,000	3,986	66%	6,000	0
622-4152-444-23-00 LEASES	1,691	1,425	3,416	3,234	3,600	715	20%	3,600	0
622-4152-444-24-03 VEHICLES MAINTENANCE	14,261	12,822	23,863	27,523	20,000	2,830	14%	20,000	0
622-4152-444-25-03 CONTRACT SERVICES	173,024	128,382	83,158	101,707	195,000	26,499	14%	195,000	0
622-4152-444-25-12 SOFTWARE	0	0	0	0	8,500	0	0%	8,500	0
622-4152-444-25-16 LAUNDRY/UNIFORM SERVICE	3,183	2,430	2,005	2,340	3,600	1,993	55%	3,600	0
622-4152-444-26-01 FUEL & OIL	18,837	29,569	18,551	19,613	24,000	7,613	32%	24,000	0
622-4152-444-27-01 OFFICE SUPPLIES	804	292	847	1,030	2,000	507	25%	2,000	0
622-4152-444-27-06 GENERAL SUPPLIES	19,320	22,478	26,631	38,581	35,000	16,271	46%	35,000	0
622-4152-444-29-00 POSTAGE	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	266,479	231,706	202,015	242,136	345,650	81,413	24%	345,650	0
CAPITAL OUTLAY									
622-4152-444-41-03 BUILDING IMPROVEMENTS	0	171	8,457	0	0	0	0%	0	0
622-4152-444-41-05 MACHINERY AND EQUIPMENT	8,822	50,683	22,708	0	0	0	0%	0	0
622-4152-444-41-06 COMPUTER AND RELATED EQUIP	10,256	5,711	33,149	0	0	0	0%	0	0
* CAPITAL OUTLAY	19,078	56,565	64,314	0	0	0	0%	0	0
INTER DEPARTMENTAL CHARGES									
622-4152-444-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	7,000	7,000	3,500	50%	7,000	0
622-4152-444-80-06 INFORMATION TECH CHARGE	0	0	0	16,115	15,000	7,500	50%	15,000	0
* INTER DEPARTMENTAL CHARGES	5,500	5,500	5,500	23,115	22,000	11,000	50%	22,000	0
TOTAL	960,070	871,158	952,838	1,061,139	1,120,067	455,735	41%	1,130,067	10,000

SEWER SANITATION FUND (622) **SEWER ADMINISTRATION (4153)** Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
622-4153-444-10-00 SALARIES	149,414	156,371	150,559	174,957	188,881	95,452	51%	188,881	0
622-4153-444-12-00 SALARIES - PART-TIME	3,215	5,379	7,376	7,972	0	0	0%	0	0
622-4153-444-14-01 RETIREMENT	35,560	30,335	33,832	60,994	65,656	28,430	43%	64,450	(1,206)
622-4153-444-14-02 HEALTH INSURANCE	21,734	24,976	25,189	32,300	34,405	15,353	45%	35,364	959
622-4153-444-14-03 WORKERS COMPENSATION INS	3,319	3,461	6,136	8,089	8,087	3,214	40%	8,087	0
622-4153-444-14-04 SOCIAL SECURITY/MEDICARE	2,194	2,210	2,056	2,420	2,897	1,085	37%	2,897	0
622-4153-444-14-05 LONG TERM DISABILITY INS.	649	637	663	855	891	384	43%	891	0
622-4153-444-14-06 STATE UNEMPLOYMENT	1,424	1,166	1,161	1,345	1,237	0	0%	1,237	0
622-4153-444-14-07 DEFERED COMPENSATION	2,544	4,032	4,020	4,220	4,421	2,000	45%	4,421	0
622-4153-444-14-08 LIFE INSURANCE	577	508	504	551	560	233	42%	560	0
* SALARIES & BENEFITS	220,630	229,075	231,496	293,703	307,035	146,151	48%	306,788	(247)
OPERATIONS & MAINTENANCE									
622-4153-444-15-00 LIABILITY INSURANCE	53,000	67,192	66,874	56,847	61,850	50,639	82%	61,850	0
622-4153-444-16-02 TRAINING	15	235	140	1,155	2,000	118	6%	2,000	0
622-4153-444-16-05 MEMBERSHIPS	222	168	261	113	1,000	71	7%	1,000	0
622-4153-444-19-00 BANK/CC SERVICE CHARGES	1,000	10,781	14,957	17,429	15,000	10,203	68%	20,000	5,000
622-4153-444-20-01 ELECTRIC	13,000	13,000	13,000	13,000	13,000	6,500	50%	13,000	0
622-4153-444-20-03 TELEPHONE	2,030	3,500	3,500	3,500	3,500	1,750	50%	3,500	0
622-4153-444-23-00 LEASES	12,000	12,000	12,000	12,000	12,000	6,000	50%	12,000	0
622-4153-444-25-02 AUDIT	14,000	9,031	8,900	9,859	12,000	10,184	85%	12,000	0
622-4153-444-25-03 CONTRACT SERVICES	62,357	20,080	28,797	16,795	35,000	14,914	43%	45,000	10,000
622-4153-444-25-12 SOFTWARE	41,708	36,023	35,219	31,277	40,000	22,284	56%	45,000	5,000
622-4153-444-27-01 OFFICE SUPPLIES	990	413	2,470	43	3,500	59	2%	3,500	0
622-4153-444-27-06 GENERAL SUPPLIES	2,521	815	3,443	1,849	2,500	1,266	51%	2,500	0
622-4153-444-29-00 POSTAGE	19,673	22,856	20,804	21,759	23,000	11,621	51%	23,000	0
* OPERATIONS & MAINTENANCE	222,516	196,094	210,365	185,626	224,350	135,609	60%	244,350	20,000
CAPITAL OUTLAY									
622-4153-444-41-05 MACHINERY AND EQUIPMENT	4,499	0	0	419	4,500	2,832	63%	4,500	0
622-4153-444-41-06 COMPUTER AND RELATED EQUIP	1,725	4,034	1,152	389	1,800	0	0%	1,800	0
* CAPITAL OUTLAY	6,224	4,034	1,152	808	6,300	2,832	45%	6,300	0
INTER DEPARTMENTAL CHARGES									
622-4153-444-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	6,000	6,000	3,000	50%	6,000	0
622-4153-444-80-04 RISK MANAGEMENT CHARGE	16,049	16,049	16,049	16,049	16,049	8,025	50%	16,049	0
622-4153-444-80-05 EMPLOYEE LIABILITY CHARGE	5,015	5,015	5,015	5,015	5,015	2,508	50%	5,015	0
622-4153-444-80-06 INFORMATION TECH CHARGE	8,977	9,866	5,666	10,639	10,515	5,258	50%	10,515	0
622-4153-444-80-07 VEHICLE REPLACEMENT CHARGE	8,026	8,026	8,026	8,026	8,026	4,000	50%	8,026	0
* INTER DEPARTMENTAL CHARGES	43,567	44,456	40,256	45,729	45,605	22,791	50%	45,605	0
TOTAL	492,937	473,659	483,269	525,866	583,290	307,383	53%	603,043	19,753

SEWER CAPITAL FACILITY FUND (623)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
623-1910-305-01-00 INVESTMENT EARNINGS	34	898	1,394	3,293	1,200	1,207	101%	2,400	1,200
623-4159-307-14-03 SEWER LINES	155,624	96,115	129,601	102,155	80,000	35,818	45%	80,000	0
623-4159-307-14-15 WASTEWATER TREATMENT	144,238	92,544	120,579	158,370	75,000	55,412	74%	75,000	0
TOTAL REVENUES	299,896	189,557	251,574	263,818	156,200	92,437	59%	157,400	1,200
EXPENDITURES									
623-4159-444-25-15 ADMINISTRATION	0	0	0		0	0	0%	0	0
CAPITAL OUTLAY									
CP1526 - SEWER MASTER PLAN	0	0	77,888	28,403	0	0	0%	0	0
CP0711 - PUH REIMBURSEMENT	20,817	27,062	12,490	54,125	25,000	11,449	46%	55,000	30,000
CP1408 - FCB HOMES REIMBURSEMENT	0	1,416	0	1,416	5,000	0	0%	5,000	0
CP1714 - STORAGE BUILDING	0	0	0	0	35,000	1,493	4%	35,000	0
TOTAL EXPENDITURES	20,817	28,478	90,378	83,944	65,000	12,942	20%	95,000	30,000
REVENUES OVER (UNDER) EXPENDITURES	279,079	161,079	161,196	179,874	91,200	79,495	115%	62,400	(28,800)
FUND BALANCE - BEGINNING	(208,024)	71,055	232,134	393,330	393,330	484,530		573,204	
FUND BALANCE - ENDING	71,055	232,134	393,330	573,204	484,530	564,025		635,604	

SPS-PO1- Sierra & D Street Lift Station Upgrade	450,000	450,000
S-3 River Crossing	400,000	400,000

WATER CAPITAL REPLACEMENT FUND (624)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
624-1910-305-01-00 INVESTMENT EARNINGS	0	0	2,963	12,067	6,500	4,776	73%	9,500	3,000
624-9999-399-06-22 TRASFER FROM WATER FUND	0	0	1,840,920	1,600,000	600,000	300,000	50%	600,000	0
TOTAL REVENUES	0	0	1,843,883	1,612,067	606,500	304,776	50%	609,500	3,000
EXPENDITURES									
624-4160-445-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	10,000	884	9%	10,000	0
624-4160-445-41-06 COMPUTER AND RELATED EQUI	0	0	0	967	12,500	539	4%	12,500	0
CP0828 - WATER TANK BURCHELL	0	0	242,690	37,101	182,092	116,802	64%	182,092	0
CP-1303 - SOUTH ST STORM DRAINAGE	0	0	73,004	0	0	0	0%	0	0
CP1505 - C STREET - JOHNSON - 6TH	0	0	39,393	294,719	332,888	199,313	60%	332,888	0
CP1519 - BOOM TRUCK	0	0	53,315	0	0	0	0%	0	0
CP1520 - UPGRADE RADIOS FOR SCADA	0	0	15,593	0	32,907	0	0%	32,907	0
CP-1527 - WELL 6 GENERATOR & UPGRADES	0	0	9,910	168,335	55,600	57,055	103%	58,000	2,400
CP1528 - FIRE HYDRANT SURVEY & TRACKING SO	0	0	0	0	50,000	0	0%	50,000	0
CP1529 - BACKFLOW SURVEY	0	0	0	0	20,000	0	0%	20,000	0
CP1530 - UTILITY TRUCK	0	0	35,000	0	0	0	0%	0	0
CP1525 - BUILDING IMPROVEMENTS	0	0	0	0	5,500	0	0%	5,500	0
CP1537 - METER REPLACEMENT PROGRAM	0	0	181,823	0	768,177	0	0%	768,177	0
CP1604 - C STREET 6TH - 2ND	0	0	0	9,640	115,360	10,050	9%	115,360	0
CP1605 - 2ND AVE WATER MAIN - C - E ST	0	0	0	15,982	62,018	42,216	68%	62,018	0
CP1608 - 3 CLAY VALVES OFF OF LEE AVE	0	0	0	0	75,000	0	0%	75,000	0
CP1707 - ATMOSPHERIC ZONE BOOSTER PUMPS	0	0	0	0	100,000	0	0%	100,000	0
CP1708 - OLD TOWN PIPE REPLACEMENT	0	0	0	0	0	0	0%	0	0
CP1711 - WELL 4 REHAB	0	0	0	0	0	0	0%	0	0
CP1712 - WELL 5 REHAB	0	0	0	0	0	0	0%	0	0
CP1713 - C STREET JACK & BORE UNDER RR	0	0	0	0	120,000	19,945	17%	120,000	0
CP1727 - WELL 3 UPGRADES	0	0	0	0	0	0	0%	0	0
CP1729 - C STREET - YOSEMITE TO FIRST	0	0	0	0	0	0	0%	315,000	315,000
CP1731 - CROSS TOWN 16" TRANSMISSION MAIN	0	0	0	0	0	0	0%	100,000	100,000
TOTAL EXPENDITURES	0	0	650,728	526,744	1,942,042	446,804	23%	2,359,442	417,400
REVENUES OVER (UNDER) EXPENDITURES	0	0	1,193,155	1,085,323	(1,335,542)	(142,028)	11%	(1,749,942)	(414,400)
FUND BALANCE - BEGINNING	0	0	0	1,193,155	2,278,478	2,278,478		2,278,478	
FUND BALANCE - ENDING	0	0	1,193,155	2,278,478	942,936	2,136,450		528,536	

WATER FUND (625)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	Proposed 2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
625-1910-305-01-00 INVESTMENT EARNINGS	2,322	9,225	6,088	4,398	4,000	609	15%	1,500	(2,500)
625-4160-308-01-00 WATER RECEIPTS	2,979,141	3,368,695	3,167,110	3,025,787	3,100,000	1,919,650	62%	3,100,000	0
625-4160-308-02-00 WATER INSTALLATIONS	33,312	28,985	40,607	64,354	35,000	22,344	64%	35,000	0
625-4160-308-03-00 WATER SERVICE CHARGES	24,915	20,574	29,055	27,348	30,000	2,500	8%	30,000	0
625-4160-375-00-00 GRANTS	0	0		0	0	0		0	0
TOTAL REVENUES	3,039,690	3,427,479	3,242,860	3,121,887	3,169,000	1,945,103	61%	3,166,500	(2,500)
EXPENDITURES - BY DIVISION									
WATER LINE MAINTENANCE	1,609,572	2,170,909	1,710,945	1,742,657	1,848,119	916,876	50%	1,867,119	19,000
WATER ADMINISTRATION	442,675	443,869	468,495	521,186	579,523	296,749	51%	598,332	18,809
CP0617 - CORP YARD PAVING	0	0	0	0	0	0	0%	0	0
CP0828 - WATER TANK BURCHELL (Moved to Fund 624)	0	1,017,650	0	0		0	0%	0	0
CP1008 - DAVITT AVE	45	149,325	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
CP1617 - WATER CONSERVATION PROGRAM	0	0	0	17,308	88,633	0	0%	88,633	0
CAPITALIZED EQUIPMENT	0	0	0	(49,087)	0	0	0%	0	0
TRANSFER TO CAPITAL REPLACEMENT FUND	0	0	1,840,920	1,600,000	600,000	300,000	50%	600,000	0
TOTAL EXPENDITURES	2,052,292	3,783,183	4,020,360	3,832,064	3,116,275	1,513,625	206%	3,154,084	37,809
REVENUES OVER (UNDER) EXPENDITURES	987,398	(355,704)	(777,500)	(710,177)	52,725	431,478	12%	12,416	(40,309)
FUND BALANCE - BEGINNING (UNRESTRICTED)	1,146,281	2,133,679	1,777,975	1,000,475	290,298	290,298		290,298	
FUND BALANCE - ENDING (UNRESTRICTED)	2,133,679	1,777,975	1,000,475	290,298	343,023	721,776		302,714	

FUND BALANCE	8,357,424	#########	9,721,006	10,750,730
INVESTMENT IN CAPITAL ASSETS	########	(8,720,531)	(8,720,531)	(10,460,432)
FUND BALANCE - UNRESTRICTED	2,133,679	1,777,975	1,000,475	290,298

WATER FUND (625)

WATER LINE MAINTENANCE (4160) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
625-4160-445-10-00 SALARIES	446,270	500,364	507,162	543,777	543,396	258,863	48%	543,396	0
625-4160-445-11-00 OVERTIME SALARIES	36,397	37,347	33,864	33,438	34,000	20,745	61%	40,000	6,000
625-4160-445-12-00 SALARIES - PART-TIME	0	0	0	0	0	0	0%	0	0
625-4160-445-14-01 RETIREMENT	99,593	82,218	90,994	178,205	190,627	90,179	47%	190,627	0
625-4160-445-14-02 HEALTH INSURANCE	98,720	114,651	97,166	101,245	108,740	50,574	47%	108,740	0
625-4160-445-14-03 WORKERS COMPENSATION INS	56,734	59,793	62,838	77,161	70,305	31,312	45%	70,305	0
625-4160-445-14-04 SOCIAL SECURITY/MEDICARE	8,896	6,645	5,637	6,493	7,956	3,138	39%	7,956	0
625-4160-445-14-05 LONG TERM DISABILITY INS.	33	159	712	941	876	348	40%	876	0
625-4160-445-14-06 STATE UNEMPLOYMENT	3,843	3,604	3,682	3,640	3,906	18	0%	3,906	0
625-4160-445-14-08 LIFE INSURANCE	616	593	784	860	763	341	45%	763	0
* SALARIES & BENEFITS	751,102	805,374	802,839	945,760	960,569	455,518	47%	966,569	6,000
OPERATIONS & MAINTENANCE									
625-4160-445-16-02 TRAINING	3,280	4,855	4,131	5,026	7,500	2,356	31%	7,500	0
625-4160-445-16-05 MEMBERSHIPS	2,088	601	2,071	1,591	2,000	1,958	98%	2,000	0
625-4160-445-20-01 ELECTRIC	439,581	410,849	421,714	454,960	440,000	253,966	58%	440,000	0
625-4160-445-20-03 TELEPHONE	803	879	863	871	1,500	1,756	117%	2,500	1,000
625-4160-445-20-04 CELL PHONES	3,583	5,007	6,987	7,540	7,350	4,520	61%	7,350	0
625-4160-445-23-00 LEASES	1,691	1,425	3,416	3,234	3,700	715	19%	3,700	0
625-4160-445-24-01 BUILDING MAINTENANCE	591	4,332	0	0	2,000	63	3%	2,000	0
625-4160-445-24-02 EQUIPMENT MAINTENANCE	0	0	8,932	0	0	0	0%	0	0
625-4160-445-24-03 VEHICLES MAINTENANCE	13,348	24,223	14,565	17,326	18,600	4,298	23%	18,600	0
625-4160-445-24-06 FIRE HYDRANTS	410	5,387	11,261	3,699	5,000	0	0%	5,000	0
625-4160-445-25-03 CONTRACT SERVICES	180,012	194,560	252,361	163,861	212,000	116,032	55%	212,000	0
625-4160-445-25-09 TECHNOLOGY SUPPORT	13,851	11,437	12,354	0	42,000	0	0%	42,000	0
625-4160-445-25-12 SOFTWARE	0	0	0	0	8,500	0	0%	8,500	0
625-4160-445-25-16 UNIFORM/LAUNDRY SERVICE	3,828	4,530	2,017	2,251	7,500	917	12%	7,500	0
625-4160-445-26-01 FUEL & OIL	23,820	20,170	22,198	17,044	23,000	9,313	40%	23,000	0
625-4160-445-27-01 OFFICE SUPPLIES	1,076	1,147	891	1,497	1,500	638	43%	1,500	0
625-4160-445-27-06 GENERAL SUPPLIES	96,325	87,019	76,398	92,595	80,000	53,159	66%	92,000	12,000
625-4160-445-29-00 POSTAGE	36	2,103	627	365	3,400	667	20%	3,400	0
* OPERATIONS & MAINTENANCE	784,323	778,524	840,786	771,860	865,550	450,358	52%	878,550	13,000
CAPITAL OUTLAY									
625-4160-445-41-05 MACHINERY AND EQUIPMENT	18,442	49,533	17,703	528	0	0	0%	0	0
625-4160-445-41-06 COMPUTER AND RELATED EQUIP	8,416	6,504	34,091	2,876	0	0	0%	0	0
625-4160-445-41-07 OFFICE FURNITURE	0	126	26	0	0	0	0%	0	0
* CAPITAL OUTLAY	68,647	581,511	51,820	3,404	0	0	0%	0	0
INTER DEPARTMENTAL CHARGES									
625-4160-445-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	7,000	7,000	3,500	50%	7,000	0
625-4160-445-80-06 INFORMATION TECH CHARGE	0	0	10,000	14,633	15,000	7,500	50%	15,000	0
* INTER DEPARTMENTAL CHARGES	5,500	5,500	15,500	21,633	22,000	11,000	50%	22,000	0
TOTAL	1,609,572	2,170,909	1,710,945	1,742,657	1,848,119	916,876	50%	1,867,119	19,000

WATER FUND (625)

WATER ADMINISTRATION (4161) Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
625-4161-445-10-00 SALARIES	149,238	154,855	147,012	175,841	188,881	95,450	51%	188,881	0
625-4161-445-12-00 SALARIES - PART-TIME	3,390	5,205	7,376	7,972	0	0	0%	0	0
625-4161-445-14-01 RETIREMENT	38,385	30,001	30,830	62,784	65,656	28,429	43%	65,656	0
625-4161-445-14-02 HEALTH INSURANCE	23,577	24,910	25,189	32,298	34,405	15,352	45%	35,364	959
625-4161-445-14-03 WORKERS COMPENSATION INS	3,581	3,398	6,135	8,088	8,087	3,213	40%	8,087	0
625-4161-445-14-04 SOCIAL SECURITY/MEDICARE	2,368	2,180	2,055	2,419	2,897	1,085	37%	2,897	0
625-4161-445-14-05 LONG TERM DISABILITY INS.	649	629	663	855	891	384	43%	891	0
625-4161-445-14-06 STATE UNEMPLOYMENT	1,424	1,166	1,161	1,345	1,237	0	0%	1,237	0
625-4161-445-14-07 DEFERED COMPENSATION	2,544	4,032	4,020	4,220	4,421	2,000	45%	4,421	0
625-4161-445-14-08 LIFE INSURANCE	577	504	504	551	560	233	42%	560	0
* SALARIES & BENEFITS	225,733	226,880	224,945	296,373	307,035	146,146	48%	307,994	959
OPERATIONS & MAINTENANCE									
625-4161-445-15-00 LIABILITY INSURANCE	43,000	54,515	56,636	53,627	61,850	50,639	82%	61,850	0
625-4161-445-16-02 TRAINING	15	200	140	1,155	2,000	118	6%	2,000	0
625-4161-445-16-05 MEMBERSHIPS	173	168	259	112	1,000	71	7%	1,000	0
625-4161-445-19-00 BANK/CC SERVICE CHARGES	1,000	10,771	14,957	17,429	17,150	10,203	59%	20,000	2,850
625-4161-445-20-01 ELECTRIC	12,000	12,000	12,000	12,000	12,000	6,000	50%	12,000	0
625-4161-445-20-03 TELEPHONE	1,964	3,081	3,000	3,000	3,000	1,501	50%	3,000	0
625-4161-445-23-00 LEASES	12,000	12,000	12,002	12,000	12,000	6,000	50%	12,000	0
625-4161-445-25-02 AUDIT	14,000	9,019	8,900	10,576	9,850	9,142	93%	9,850	0
625-4161-445-25-03 CONTRACT SERVICES	31,858	12,511	26,594	13,343	35,000	7,387	21%	45,000	10,000
625-4161-445-25-12 SOFTWARE	39,308	36,023	35,219	31,277	40,000	22,284	56%	45,000	5,000
625-4161-445-27-01 OFFICE SUPPLIES	637	3,762	2,870	5,968	6,250	859	14%	6,250	0
625-4161-445-27-06 GENERAL SUPPLIES	2,968	2,017	12,303	0	1,500	785	52%	1,500	0
625-4161-445-29-00 POSTAGE	19,670	22,285	20,741	21,218	23,000	11,587	50%	23,000	0
* OPERATIONS & MAINTENANCE	178,593	178,352	205,621	181,705	224,600	126,576	56%	242,450	17,850
CAPITAL OUTLAY									
625-4161-445-41-05 MACHINERY AND EQUIPMENT	4,499	0	1,014	419	2,500	2,832	113%	2,850	350
625-4161-445-41-06 COMPUTER AND RELATED EQUIP	0	3,697	1,501	389	2,500	0	0%	2,150	(350)
* CAPITAL OUTLAY	4,499	3,697	2,515	808	5,000	2,832	57%	5,000	0
INTER DEPARTMENTAL CHARGES									
625-4161-445-80-03 FACILITY MAINTENANCE CHARGE	5,500	5,500	5,500	6,000	6,000	3,000	50%	6,000	0
625-4161-445-80-04 RISK MANAGEMENT CHARGE	11,478	11,478	11,478	11,478	11,478	5,739	50%	11,478	0
625-4161-445-80-05 EMPLOYEE LIABILITY CHARGE	3,586	3,586	3,586	3,586	3,586	1,792	50%	3,586	0
625-4161-445-80-06 INFORMATION TECH CHARGE	3,586	3,586	9,112	10,498	11,086	5,542	50%	11,086	0
625-4161-445-80-07 VEHICLE REPLACEMENT CHARGE	9,700	10,790	5,738	10,738	10,738	5,122	48%	10,738	0
* INTER DEPARTMENTAL CHARGES	33,850	34,940	35,414	42,300	42,888	21,195	49%	42,888	0
TOTAL	442,675	443,869	468,495	521,186	579,523	296,749	51%	598,332	18,809

WATER CAPITAL FACILITY FUND (626)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
626-1910-305-01-00 INVESTMENT EARNINGS	4,777	15,531	10,944	15,548	13,000	4,533	35%	9,000	(4,000)
626-4169-307-14-09 WATER WELLS	4,222	0	0	100,208	0	0	0%	0	0
626-4169-307-14-02 WATER LINES	180,840	154,515	216,437	189,846	170,000	170,290	100%	250,000	80,000
TOTAL REVENUES	189,839	170,046	227,381	305,602	183,000	174,823	105%	259,000	76,000
EXPENDITURES									
626-4169-445-25-15 ADMINISTRATION	0	0	0		0	0	0%	0	0
									0
CAPITAL OUTLAY									0
CP0711 - PUH REIMBURSEMENT	42,220	54,886	25,332	109,773	35,000	31,665	90%	95,000	60,000
CP0712 - ANDERSON HOMES REIMB	0	0	2,970	999	5,000	0	0%	5,000	0
CP0825 - WATER TANK	45,416	2,448	1,138	510	0	0	0%	0	0
CP0828 - WATER TANK BURCHELL	0	1,019,987	211,959	849	0	0	0%	0	0
CP1002 - SIERRA RD - 5TH TO PEDERSEN	0	0	0	0	0	0	0%	0	0
CP1407 - WELL 10 DESIGN	0	0	17,786	53,852	0	0	0%	0	0
CP1408 - FCB HOMES REIMBURSEMENT	0	1,332	0	1,333	5,000	0	0%	5,000	0
CP1531 - TEST WELL	0	0	31,000	0	0	0	0%	0	0
CP1532 - WATER MASTER PLAN	0	0	65,960	35,333	0	0	0%	0	0
CP1533 - WELL 10 CONSTRUCTION	0	0	0	471,007	1,050,993	433,445	41%	1,050,993	0
CP1708 - SURFACE WATER STUDY	0	0	0	0	75,000	0	0%	75,000	0
TOTAL EXPENDITURES	87,636	1,078,653	356,145	673,656	1,170,993	465,110	252%	1,230,993	60,000
REVENUES OVER (UNDER) EXPENDITURES	102,203	(908,607)	(128,764)	(368,054)	(987,993)	(290,287)	340%	(971,993)	16,000
FUND BALANCE - BEGINNING	4,245,486	4,347,689	3,439,082	3,310,318	2,942,264	2,942,264		2,942,264	
FUND BALANCE - ENDING	4,347,689	3,439,082	3,310,318	2,942,264	1,954,271	2,651,977		1,970,271	

Fund Balance	4,347,689	3,439,082	3,310,318	2,942,264
Less Reserved for Loan to Redevelopment Agency	(748,545)	(748,545)	(748,545)	(748,545)
Unreserved Balance	3,599,144	2,690,537	2,561,773	2,193,719

AVIATION FUND (627)

SUMMARY OF REVENUES AND EXPENDITURES

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
627-1910-305-01-00 INVESTMENT EARNINGS	95	431	910	1,314	800	388	49%	800	0
627-4170-301-05-00 AIRCRAFT TAX	5,078	5,108	4,603	5,717	5,300	0	0%	5,300	0
627-4170-305-02-00 RENTS	135,185	111,558	129,346	131,645	130,000	69,483	53%	130,000	0
627-4170-305-02-10 FUEL SALES	108,550	150,253	161,626	179,821	150,000	80,736	54%	150,000	0
627-4170-306-10-00 STATE AID FOR AVIATION	10,000	20,000	0	10,000	10,000	0	0%	10,000	0
627-4170-306-22-00 FEDERAL GRANT	131,032	396,882	38,551	0	0	0	0%	0	0
627-4170-307-27-00 MISCELLANEOUS	0	0	3,600	0	0	0	0%	0	0
TOTAL REVENUES	389,940	684,232	338,636	328,497	296,100	150,607	51%	296,100	0
EXPENDITURES - BY DIVISION	213,957	254,606	241,497	280,834	304,508	158,262	52%	314,508	10,000
CAPITAL PROJECTS									
CP1003 - AIRPORT LAYOUT PLAN UPDATE	8,177	0	0	0	0	0	0%	0	0
CP1004 - AIRPORT FENCE, GATES, TAXIWAY	78,406	0	0	0	0	0	0%	0	0
CP1302 - AIRPORT FENCE/TAXIWAY CONSTR	298,586	106,107	0	0	0	0	0%	0	0
TRANSFER TO CAPITAL IMPROVEMENT FUND	0	0	5,100	91,000	98,750	49,375	50%	156,750	58,000
TOTAL EXPENDITURES	599,126	360,713	246,597	371,834	403,258	207,637	51%	471,258	68,000
REVENUES OVER (UNDER) EXPENDITURES	(209,186)	323,519	92,039	(43,337)	(107,158)	(57,030)	53%	(175,158)	(68,000)
FUND BALANCE - BEGINNING (UNRESTRICTED)	38,908	(170,278)	153,241	245,280	245,280	138,122		201,943	
FUND BALANCE - ENDING (UNRESTRICTED)	(170,278)	153,241	245,280	201,943	138,122	81,092		26,785	

FUND BALANCE	2,737,109	3,100,732	3,192,771	3,214,026
INVESTMENT IN CAPITAL ASSETS	(2,907,387)	(2,947,491)	(2,947,491)	(3,012,083)
FUND BALANCE - UNRESTRICTED	(170,278)	153,241	245,280	201,943

AVIATION FUND (627)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
SALARIES & BENEFITS									
627-4170-446-10-00 SALARIES	7,614	7,202	6,942	7,017	7,093	3,415	48%	7,093	0
627-4170-446-11-00 OVERTIME	948	142	470	176	500	39	8%	500	0
627-4170-446-12-00 SALARIES - PART-TIME	0	0	0	0	0	0	0%	0	0
627-4170-446-14-01 RETIREMENT	1,789	1,521	1,563	3,352	3,498	1,660	47%	3,498	0
627-4170-446-14-02 HEALTH INSURANCE	708	1,250	1,308	1,482	1,561	756	48%	1,561	0
627-4170-446-14-03 WORKERS COMPENSATION INS	237	218	282	340	308	133	43%	308	0
627-4170-446-14-04 SOCIAL SECURITY/MEDICARE	215	37	93	88	113	38	34%	113	0
627-4170-446-14-06 STATE UNEMPLOYMENT	19	45	43	43	43	0	0%	43	0
627-4170-446-14-08 LIFE INSURANCE	14	6	6	6	6	3	50%	6	0
* SALARIES & BENEFITS	11,544	10,421	10,707	12,504	13,122	6,044	46%	13,122	0
OPERATIONS & MAINTENANCE									
627-4170-446-15-00 LIABILITY INSURANCE	14,250	8,699	8,699	7,877	8,699	7,083	81%	8,699	0
627-4170-446-16-04 CONFERENCES	(39)	0	285	95	1,000	402	40%	1,000	0
627-4170-446-16-05 MEMBERSHIPS	0	0	0	0	200	75	38%	200	0
627-4170-446-19-00 BANK/CC SERVICE CHARGES	0	5,837	5,524	7,121	6,000	3,222	54%	6,000	0
627-4170-446-20-01 ELECTRIC	17,337	17,954	17,323	18,802	16,400	10,304	63%	16,400	0
627-4170-446-20-02 GAS	0	0	0	0	500	0	0%	500	0
627-4170-446-20-03 TELEPHONE	382	241	206	244	400	101	25%	400	0
627-4170-446-22-00 ADVERTISING	0	0	133	2,094	600	394	66%	600	0
627-4170-446-24-01 BUILDINGS	631	5,512	11,050	2,291	26,800	685	3%	26,800	0
627-4170-446-24-02 EQUIPMENT MAINT	0	258	0	296	1,100	0	0%	1,100	0
627-4170-446-25-02 AUDIT	3,000	3,000	3,000	3,741	3,000	2,449	82%	3,000	0
627-4170-446-25-03 CONTRACT SERVICES	17,740	58,238	19,172	31,776	20,000	12,730	64%	30,000	10,000
627-4170-446-25-09 TECHNOLOGY SUPPORT	0	604	1,524	575	300	0	0%	300	0
627-4170-446-25-15 LANDSCAPING	0	0	0	0	10,000	0	0%	10,000	0
627-4170-446-27-01 OFFICE SUPPLIES	118	0	0	(59)	300	0	0%	300	0
627-4170-446-27-06 GENERAL SUPPLIES	3,977	5,950	10,260	31,100	33,200	9,882	30%	33,200	0
627-4170-446-27-09 WEED ABATEMENT	0	0	3,780	3,780	4,500	2,169	48%	4,500	0
627-4170-446-28-00 GASOLINE FOR RESALE	144,287	125,580	134,340	155,542	135,000	92,945	69%	135,000	0
627-4170-446-29-00 POSTAGE	343	376	263	541	500	300	60%	500	0
627-4170-446-31-03 AIRPORT APPRECIATION	0	0	1,339	537	2,500	262	10%	2,500	0
* OPERATIONS & MAINTENANCE	202,026	232,249	216,898	266,353	270,999	143,003	53%	280,999	10,000
CAPITAL OUTLAY									
627-4170-446-41-05 MACHINERY & EQUIPMENT	0	11,549	13,505	1,590	20,000	9,066	45%	20,000	0
* CAPITAL OUTLAY	0	11,549	13,505	1,590	20,000	9,066	45%	20,000	0
INTER DEPARTMENTAL CHARGES									
627-4170-446-80-04 RISK MANAGEMENT CHARGE	182	182	182	182	182	91	50%	182	0
627-4170-446-80-05 EMPLOYEE LIABILITY CHARGE	57	57	57	57	57	29	51%	57	0
627-4170-446-80-06 INFORMATION TECH CHARGE	57	57	57	57	57	29	51%	57	0
627-4170-446-80-07 VEHICLE REPLACEMENT CHARGE	91	91	91	91	91	0	0%	91	0
* INTER DEPARTMENTAL CHARGES	387	387	387	387	387	149	39%	387	0
TOTAL	213,957	254,606	241,497	280,834	304,508	158,262	52%	314,508	10,000

AIRPORT CAPITAL IMPROVEMENT FUND (628)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
628-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	319	100	0	0%	100	0
628-4170-306-22-00 FEDERAL GRANT	0	0	36,648	136,617	867,731	1,997	0%	737,878	(129,853)
628-9999-399-06-27 TRASFER FROM AVIATION FUND	0	0	5,100	91,000	98,750	49,375	50%	156,750	58,000
TOTAL REVENUES	0	0	41,748	227,936	966,581	51,372	1882%	894,728	(71,853)
EXPENDITURES									
CP1501 - AIRPORT FENCING	0	0	24,110	6,983	0	0	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	43,706	72,973	167%	43,706	0
CP1606 - PAVEMENT	0	0	0	0	10,000	0	0%	10,000	0
CP1607 - CARETAKERS QUARTERS	0	0	0	0	10,000	4,250	43%	10,000	0
CP1609 - HANGAR L-2 ROOF	0	0	0	0	20,000	0	0%	20,000	0
CP1618 - WILDLIFE HAZZARD ASSESSMENT	0	0	0	7,342	113,658	12,717	11%	113,658	0
CP1619 - PAVEMENT REHAB	0	0	0	42	117,500	1,538	1%	117,500	0
CP1620 - WIND TEE REPLACEMENT	0	0	0	0	0	0	0%	0	0
CP1706 - PILOTS LOUNGE REHAB	0	0	0	0	15,000	2,450	16%	15,000	0
CP1715 - PERIMETER FENCING	0	0	0	0	345,000	3,598	1%	345,000	0
CP1716 - PAVEMENT REHAB	0	0	0	0	200,000	0	0%	200,000	0
CP1726 - TERMINAL AREA DEVELOPMENT	0	0	0	0	0	0	0%	25,000	25,000
CP1729 - WELLS	0	0	0	0	0	0	0%	65,000	65,000
TOTAL EXPENDITURES	0	0	60,422	136,590	874,864	97,526	11%	964,864	90,000
REVENUES OVER (UNDER) EXPENDITURES	0	0	(18,674)	91,346	91,717	(46,154)	-50%	(70,136)	(161,853)
FUND BALANCE - BEGINNING	0	0	0	(18,674)	72,672	72,672		72,672	
FUND BALANCE - ENDING	0	0	(18,674)	72,672	164,389	26,518		2,536	

DOWNTOWN PARKING FUND (631)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
631-1910-305-01-00 INVESTMENT EARNINGS	5	45	45	118	50	48	96%	50	0
631-4180-302-10-00 PARKING ASSESSMENTS	9,300	9,373	9,455	9,305	9,400	4,110	44%	9,400	0
631-4180-304-02-00 PARKING FINES	13,016	10,263	11,529	15,473	10,000	5,327	53%	10,000	0
TOTAL REVENUES	22,321	19,681	21,029	24,896	19,450	9,485	49%	19,450	0
OPERATIONS & MAINTENANCE									
631-4180-447-20-01 ELECTRIC	9,841	8,931	9,231	9,492	10,000	5,188	52%	10,000	0
631-4180-447-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
631-4180-447-27-06 GENERAL SUPPLIES	583	571	190	0	500	0	0%	500	0
* OPERATIONS & MAINTENANCE	10,424	9,502	9,421	9,492	10,500	5,188	49%	10,500	0
INTERFUND TRANSFERS									
TRANSFERS & OTHER									
631-4180-447-90-00 TRANSFERS OUT	7,000	7,000	7,000	7,000	7,000	0	0%	7,000	0
** INTERFUND TRANSFERS	7,000	7,000	7,000	7,000	7,000	0	0%	7,000	0
TOTAL EXPENDITURES	17,424	16,502	16,421	16,492	17,500	5,188	30%	17,500	0
REVENUES OVER (UNDER) EXPENDITURES	4,897	3,179	4,608	8,404	1,950	4,297	220%	1,950	0
FUND BALANCE - BEGINNING	2,603	7,500	10,679	15,287	15,287	17,237		23,691	
FUND BALANCE - ENDING	7,500	10,679	15,287	23,691	17,237	21,534		25,641	
FUND BALANCE	583,361	556,148	560,755	508,376					
INVESTMENT IN CAPITAL ASSETS	(575,861)	(545,469)	(545,469)	(484,685)					
FUND BALANCE - UNRESTRICTED	7,500	10,679	15,286	23,691					

DEVELOPMENT ACTIVITY TRUST FUND (720)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
720-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
720-1910-307-14-40 DEVELOPER DEPOSITS	150,784	300,564	263,287	121,401	125,000	82,963	66%	125,000	0
GENERAL FUND SUBSIDY	375,145	0		0	0	0	0%	0	0
TOTAL REVENUES	525,929	300,564	263,287	121,401	125,000	82,963	66%	125,000	0
COMMUNITY DEVELOPMENT									
OPERATIONS & MAINTENANCE									
720-3110-431-22-00 ADVERTISING	826	2,026	714	0	0	0	0%	0	0
720-3110-431-25-03 CONTRACT SERVICES	61,499	158,813	170,850	128,601	125,000	79,716	64%	125,000	0
720-3110-431-25-25 ADMINISTRATIVE CHARGE	(38,132)	22,634	44,030	0	0	0	0%	0	0
720-3110-431-29-00 POSTAGE	29	84	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	24,222	183,557	215,594	128,601	125,000	79,716	64%	125,000	0
PUBLIC WORKS									
720-4110-441-22-00 ADVERTISING	0	0	0	0	0	0	0%	0	0
720-4110-441-25-03 CONTRACT SERVICES	26,638	18,914	0	0	0	0	0%	0	0
720-4110-441-25-25 ADMINISTRATIVE CHARGE	0	181	0	0	0	0	0%	0	0
720-4110-441-29-00 POSTAGE	0	0	0	0	0	0	0%	0	0
	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	26,638	19,095	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	50,860	202,652	215,594	128,601	125,000	79,716	64%	125,000	0
REVENUES OVER (UNDER) EXPENDITURES	475,069	97,912	47,693	(7,200)	0	3,247	0%	0	0
FUND BALANCE - BEGINNING	(448,210)	26,859	124,771	172,464	172,464	172,464		165,264	
FUND BALANCE - ENDING	26,859	124,771	172,464	165,264	172,464	175,711		165,264	

CRANE CROSSING SPECIFIC PLAN FUND (721)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
721-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
721-1910-307-14-40 DEVELOPER DEPOSITS	81,782	50,001	62,885	51,686	0	0	0%	0	0
						0	0%	0	0
TOTAL REVENUES	81,782	50,001	62,885	51,686	0	0	0%	0	0
COMMUNITY DEVELOPMENT									
OPERATIONS & MAINTENANCE									
721-3110-431-22-00 ADVERTISING	0	850	0	0	0	0	0%	0	0
721-3110-431-25-03 CONTRACT SERVICES	2,949	23,931	86,753	14,073	0	0	0%	0	0
721-3110-431-25-25 ADMINISTRATIVE CHARGE	0	2,346	591	0	0	0	0%	0	0
721-3110-431-29-00 POSTAGE	0	223	86	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	2,949	27,350	87,430	14,073	0	0	0%	0	0
TOTAL EXPENDITURES	2,949	27,350	87,430	14,073	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	78,833	22,651	(24,545)	37,613	0	0	0%	0	0
FUND BALANCE - BEGINNING	(114,552)	(35,719)	(13,068)	(37,613)	0	0		0	
FUND BALANCE - ENDING	(35,719)	(13,068)	(37,613)	0	0	0		0	

SIERRA POINT SPECIFIC PLAN FUND (722)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
722-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	0	0%	0	0
722-1910-307-14-40 DEVELOPER DEPOSITS	0	0	0	25,117	0	0	0%	0	0
TOTAL REVENUES	0	0	0	25,117	0	0	0%	0	0
COMMUNITY DEVELOPMENT									
OPERATIONS & MAINTENANCE									
722-3110-431-22-00 ADVERTISING	0	850	0	0	0	0	0%	0	0
722-3110-431-25-03 CONTRACT SERVICES	159,247	42,216	0	0	0	0	0%	0	0
722-3110-431-25-25 ADMINISTRATIVE CHARGE	0	1,255	0	0	0	0	0%	0	0
722-3110-431-29-00 POSTAGE	0	66	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	159,247	44,387	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	159,247	44,387	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	(159,247)	(44,387)	0	25,117	0	0	0%	0	0
FUND BALANCE - BEGINNING	(239,237)	(398,484)	(442,871)	(442,871)	(417,754)	(417,754)		(417,754)	
FUND BALANCE - ENDING	(398,484)	(442,871)	(442,871)	(417,754)	(417,754)	(417,754)		(417,754)	

HERITAGE OAKS (CFD2007-1) TRUST FUND (730)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
730-1910-305-01-00 INVESTMENT EARNINGS	0	556	444	643	500	171	34%	500	0
730-1910-307-14-40 DEVELOPER DEPOSITS	145,600	0	0	0	0	0	0%	0	0
TOTAL REVENUES	145,600	556	444	643	500	171	34%	500	0
TOTAL EXPENDITURES	15,072	15,502	15,823	16,218	16,582	0	0%	16,582	0
REVENUES OVER (UNDER) EXPENDITURES	130,528	(14,946)	(15,379)	(15,575)	(16,082)	171	-1%	(16,082)	0
FUND BALANCE - BEGINNING	0	130,528	115,582	100,203	84,628	84,628		84,628	
FUND BALANCE - ENDING	130,528	115,582	100,203	84,628	68,546	84,799		68,546	

TESORO 1 SAFEGUARD TRUST FUND (733)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
731-1910-305-01-00 INVESTMENT EARNINGS	0	0	0	0	100	101	101%	100	0
731-1910-307-14-40 DEVELOPER DEPOSITS	0	0	50,000	0	0	0	0%	0	0
TOTAL REVENUES	0	0	50,000	0	100	101	101%	100	0
731-1910-419-36-04 REIMBURSEMENTS	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	50,000	0	100	101	101%	100	0
FUND BALANCE - BEGINNING	0	0	0	50,000	50,000	50,100		50,000	
FUND BALANCE - ENDING	0	0	50,000	50,000	50,100	50,201		50,100	

BRIDLE RIDGE SOUTH TRAIL TRUST FUND (740)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
740-1910-305-01-00 INVESTMENT EARNINGS	296	4,425	4,474	6,852	5,000	2,161	43%	5,000	0
740-1910-307-14-40 DEVELOPER DEPOSITS	0	0	84,812	0	0	0	0%	0	0
TOTAL REVENUES	296	4,425	89,286	6,852	5,000	2,161	43%	5,000	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	296	4,425	89,286	6,852	5,000	2,161	43%	5,000	0
FUND BALANCE - BEGINNING	971,453	971,749	976,174	1,065,460	1,065,460	1,070,460		1,072,312	
FUND BALANCE - ENDING	971,749	976,174	1,065,460	1,072,312	1,070,460	1,072,621		1,077,312	

CRANE/PATTERSON SIGNAL TRUST FUND (741)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
741-1910-305-01-00 INVESTMENT EARNINGS	34	919	805	1,309	1,000	413	41%	1,000	0
741-1910-307-14-40 DEVELOPER DEPOSITS	0	0		0	0	0	0%	0	0
TOTAL REVENUES	34	919	805	1,309	1,000	413	41%	1,000	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	34	919	805	1,309	1,000	413	41%	1,000	0
FUND BALANCE - BEGINNING	201,721	201,755	202,674	203,479	203,479	204,479		204,788	
FUND BALANCE - ENDING	201,755	202,674	203,479	204,788	204,479	204,892		205,788	

ANIMAL CONTROL TRUST FUND (742)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
742-2160-305-01-00 INVESTMENT EARNINGS	0	77	105	166	100	53	53%	100	0
742-2160-307-08-02 FEES	22,691	23,938	24,032	17,165	25,000	8,337	33%	25,000	0
742-2160-308-08-10 DONATIONS	7,044	6,064	3,756	5,181	6,000	2,630	44%	6,000	0
TOTAL REVENUES	29,735	30,079	27,893	22,512	31,100	11,020	35%	31,100	0
OPERATIONS & MAINTENANCE									
742-2160-421-25-03 CONTRACT SERVICES	25,698	19,559	24,610	20,862	25,000	8,340	33%	25,000	0
* OPERATIONS & MAINTENANCE	25,698	19,559	24,610	20,862	25,000	8,340	33%	25,000	0
TOTAL EXPENDITURES	25,698	19,559	24,610	20,862	25,000	8,340	33%	25,000	0
REVENUES OVER (UNDER) EXPENDITURES	4,037	10,520	3,283	1,650	6,100	2,680	44%	6,100	0
FUND BALANCE - BEGINNING	4,825	8,862	19,382	22,665	22,665	28,765		24,315	
FUND BALANCE - ENDING	8,862	19,382	22,665	24,315	28,765	31,445		30,415	

K-9 UNIT TRUST FUND (743)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
743-2110-305-01-00 INVESTMENT EARNINGS	0	59	40	47	60	33	182%	60	0
743-2110-308-08-11 Donations	0	42,350	200	1,050	26,000	27,313	95%	26,000	0
TOTAL REVENUES	0	42,409	240	1,097	26,060	27,346	95%	26,060	0
OPERATIONS & MAINTENANCE									
743-2110-421-16-02 TRAINING	0	3,930	667	1,403	1,000	0	0%	1,000	0
743-2110-421-25-03 CONTRACT SERVICES	0	0	4,675	6,188	17,000	10,511	62%	17,000	0
743-2110-421-27-04 GENERAL SUPPLIES	0	0	993	300	1,000	828	83%	1,000	0
* OPERATIONS & MAINTENANCE	0	3,930	6,335	7,891	19,000	11,339	60%	19,000	0
CAPITAL OUTLAY									
743-2110-421-41-05 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0%	0	0
743-2110-421.41-09 CAPITAL OUTLAY / VEHICLES	0	21,452	0	0	0	0	0%	0	0
* CAPITAL OUTLAY	0	21,452	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	0	25,382	6,335	7,891	19,000	11,339	60%	19,000	0
REVENUES OVER (UNDER) EXPENDITURES	0	17,027	(6,095)	(6,794)	7,060	16,007	227%	7,060	0
FUND BALANCE - BEGINNING	0	0	17,027	10,932	4,138	4,138		4,138	
FUND BALANCE - ENDING	0	17,027	10,932	4,138	11,198	20,145		11,198	

SENIOR CENTER TRUST (744)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
744-7240-305-01-00 INVESTMENT EARNINGS	0	0	14	80	70	25	280%	70	0
744-7240-308-08-01 Donations	25,660	38,096	49,750	31,326	35,000	10,406	336%	35,000	0
TOTAL REVENUES	25,660	38,096	49,764	31,406	35,070	10,431	336%	35,070	0
OPERATIONS & MAINTENANCE									
744-7240-472-25-03 CONTRACT SERVICES	8,491	28,242	5,971	5,083	5,000	1,892	264%	5,000	0
744-7240-472-27-04 GENERAL SUPPLIES	9,401	10,912	27,032	25,650	30,000	5,105	588%	30,000	0
* OPERATIONS & MAINTENANCE	17,892	39,154	33,003	30,733	35,000	6,997	500%	35,000	0
CAPITAL OUTLAY									
744-7240-472-41-05 MACHINERY AND EQUIPMENT	0	0	13,968	0	0	0	0	0	0
744-7240-472.41-09 CAPITAL OUTLAY / VEHICLES	0	0	0	0	0	0	0	0	0
* CAPITAL OUTLAY	0	0	13,968	0	0	0	0%	0	0
TOTAL EXPENDITURES	17,892	39,154	46,971	30,733	35,000	6,997	0%	35,000	0
REVENUES OVER (UNDER) EXPENDITURES	7,768	(1,058)	2,793	673	70	3,434	2%	70	0
FUND BALANCE - BEGINNING	0	7,768	6,710	9,503	10,176	10,176		10,176	
FUND BALANCE - ENDING	7,768	6,710	9,503	10,176	10,246	13,610		10,246	

POLICE RANGETRUST FUND (745)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
745-2110-305-01-00 INVESTMENT EARNINGS	0	0	15	66	50	43	86%	50	0
745-2110-308-08-12 Donations	6,292	310	8,640	13,310	8,000	4,992	62%	8,000	0
745-1910-399-91-10 TRANSFER IN	0	0	0	65,000	0	0	0%	0	0
TOTAL REVENUES	6,292	310	8,655	78,376	8,050	5,035	63%	8,050	0
OPERATIONS & MAINTENANCE									
745-2110-421-16-02 TRAINING	0	0	0	0	0	0	0%	0	0
745-2110-421-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0%	0	0
CAPITAL OUTLAY									
745-2110-421-41-03 BUILDINGS	0	0	3,343	0	0	0	0%	0	0
745-2110-421.41-09 CAPITAL OUTLAY / VEHICLES	0	0	0	0	0	0	0%	0	0
745-2110-421.41-02 LAND IMPROVEMENTS	0	0	0	62,947	17,000	1,882	11%	17,000	0
* CAPITAL OUTLAY	0	0	3,343	62,947	17,000	1,882	11%	17,000	0
TOTAL EXPENDITURES	0	0	3,343	62,947	17,000	1,882	11%	17,000	0
REVENUES OVER (UNDER) EXPENDITURES	6,292	310	5,312	15,429	(8,950)	3,153	-35%	(8,950)	0
FUND BALANCE - BEGINNING	0	6,292	6,602	11,914	27,343	27,343		27,343	
FUND BALANCE - ENDING	6,292	6,602	11,914	27,343	18,393	30,496		18,393	

SENIOR OUTREACH TRUST FUND (746)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
746-2110-305-01-00 INVESTMENT EARNINGS	0	0	0	0	500	145	345%	500	0
746-2110-308-08-02 Donations	0	0	0	70,000	0	5,268	0%	0	0
TOTAL REVENUES	0	0	0	70,000	500	5,413	345%	500	0
OPERATIONS & MAINTENANCE									
746-2110-421-16-02 TRAINING	0	0	0	0	0	0	0%	0	0
746-2110-421-25-03 CONTRACT SERVICES	0	0	0	2,010	2,000	999	50%	2,000	0
746-2110-421-27-04 GENERAL SUPPLIES	0	0	0	0	1,500	601	40%	1,500	0
* OPERATIONS & MAINTENANCE	0	0	0	2,010	3,500	1,600	46%	3,500	0
TOTAL EXPENDITURES	0	0	0	2,010	3,500	1,600	46%	3,500	0
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	67,990	(3,000)	3,813	-127%	(3,000)	0
FUND BALANCE - BEGINNING	0	0	0	0	67,990	67,990		67,990	
FUND BALANCE - ENDING	0	0	0	67,990	64,990	71,803		64,990	

POLICE EQUESTRIAN UNIT FUND (747)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
747-2110-305-01-00 INVESTMENT EARNINGS	0	0	0	0	0	3	0%	0	0
747-2110-308-08-13 Donations	1,962	3,234	0	8,777	7,000	0	0%	7,000	0
TOTAL REVENUES	1,962	3,234	0	8,777	7,000	3	0%	7,000	0
OPERATIONS & MAINTENANCE									
747-2110-421-16-02 TRAINING	0	0	0	0	0	0	0%	0	0
747-2110-421-25-03 CONTRACT SERVICES	0	0	0	0	0	0	0%	0	0
747-2110-421-27-04 GENERAL SUPPLIES	3,481	2,015	2,770	5,910	4,500	110	2%	4,500	0
* OPERATIONS & MAINTENANCE	3,481	2,015	2,770	5,910	4,500	110	2%	4,500	0
TOTAL EXPENDITURES	3,481	2,015	2,770	5,910	4,500	110	2%	4,500	0
REVENUES OVER (UNDER) EXPENDITURES	(1,519)	1,219	(2,770)	2,867	2,500	(107)	-2336%	2,500	0
FUND BALANCE - BEGINNING	1,785	266	1,485	(1,285)	1,582	1,582		1,582	
FUND BALANCE - ENDING	266	1,485	(1,285)	1,582	4,082	1,475		4,082	

SENIOR HOUSING AGENCY FUND (769)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
769-1910-305-01-00 INVESTMENT EARNINGS	29	94	78	126	100	40	40%	100	0
769-9093-399-090 TRANSFER IN	0	0	0	0	0	0	0%	0	0
TOTAL REVENUES	29	94	78	126	100	40	40%	100	0
SENIOR HOUSING									
OPERATIONS & MAINTENANCE									
769-9093-490-31-07 SENIOR HOUSING SUBSIDY	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	0	0	0	0	0	0	0%	0	0
REVENUES OVER (UNDER) EXPENDITURES	29	94	78	126	100	40	40%	100	0
FUND BALANCE - BEGINNING	19,534	19,563	19,657	19,735	19,861	19,861		19,861	
FUND BALANCE - ENDING	19,563	19,657	19,735	19,861	19,961	19,901		19,961	

G & J STREET BOND AGENCY FUND (784)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
784-1910-305-01-00 INVESTMENT EARNINGS	182	149	132	214	0	67	0%	0	0
784-8270-308-21-01 ANNUAL ASSESSMENTS	0	0	0	0	0	0	0%	0	0
784-8270-308-21-02 PREPAYMENT/PAYOFF	3,413	0	0	0	0	0	0%	0	0
TOTAL REVENUES	3,595	149	132	214	0	67	0%	0	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
784-8270-474-25-03 CONTRACT SERVICES	1,224	0	0	0	33,440	0	0%	33,440	0
784-8270-474-25-25 ADMINSTRATIVE CHARGE	5,000	0	0	0	0	0	0%	0	0
REFUND TO PROPERTY OWNERS	0	0	0	0	0	0	0%	0	0
* OPERATIONS & MAINTENANCE	6,224	0	0	0	33,440	0	0%	33,440	0
DEBT SERVICE									
784-8270-474-51-01 PRINCIPAL	325,000	0	0	0	0	0	0%	0	0
784-8270-474-51-02 INTEREST	10,563	0	0	0	0	0	0%	0	0
* DEBT SERVICE	335,563	0	0	0	0	0	0%	0	0
TOTAL EXPENDITURES	341,787	0	0	0	33,440	0	0%	33,440	0
REVENUES OVER (UNDER) EXPENDITURES	(338,192)	149	132	214	(33,440)	67	0%	(33,440)	0
FUND BALANCE - BEGINNING	371,137	32,945	33,094	33,226	33,440	33,440		33,440	
FUND BALANCE - ENDING	32,945	33,094	33,226	33,440	0	33,507		0	

BRIDLE RIDGE CFD 2003-2 AGENCY FUND (790)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
790-1910-305-01-00 INVESTMENT EARNINGS	3,504	5,189	1,078	6,399	6,500	498	8%	6,500	0
790-8270-308-21-01 ANNUAL ASSESSMENTS	330,032	320,107	310,997	326,692	325,000	0	0%	325,000	0
790-8270-08-21-02 PREPAYMENT/PAYOFF	0	0	0	0	0	0	0%	0	0
790-8270-393-01-00 BOND PROCEEDS	0	0	3,600,416	0	0	0	0%	0	0
TOTAL REVENUES	333,536	325,296	3,912,491	333,091	331,500	498	66566%	331,500	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
790-8270-474-25-03 CONTRACT SERVICES	9,194	4,520	4,640	3,983	5,000	2,700	54%	5,000	0
790-8270-474-25-25 ADMINISTRATIVE CHARGE	7,500	7,500	7,500	7,500	7,500	3,750	50%	7,500	0
* OPERATIONS & MAINTENANCE	16,694	12,020	12,140	11,483	12,500	6,450	52%	12,500	0
DEBT SERVICE									
790-8270-474-46-01 BOND ISSUE COSTS	0	0	128,181		0	0	0%	0	0
790-8270-474-51-01 PRINCIPAL	90,000	192,000	3,580,000	110,000	115,000	115,000	100%	115,000	0
790-8270-474-51-02 INTEREST	221,437	214,219	241,556	171,785	164,000	83,347	51%	164,000	0
* DEBT SERVICE	311,437	406,219	3,949,737	281,785	279,000	198,347	71%	279,000	0
EXPENDITURES	328,131	418,239	3,961,877	293,268	291,500	204,797	70%	291,500	0
REVENUES OVER (UNDER) EXPENDITURES	5,405	(92,943)	(49,386)	39,823	40,000	(204,299)	-511%	40,000	0
FUND BALANCE - BEGINNING	621,365	626,770	533,827	484,441	484,441	524,441		524,264	
FUND BALANCE - ENDING	626,770	533,827	484,441	524,264	524,441	320,142		564,264	

BRIDLE RIDGE CFD 2004-1 AGENCY FUND (791)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
791-1910-305-01-00 INVESTMENT EARNINGS	1,198	2,007	431	2,151	1,500	987	66%	1,500	0
791-8270-308-21-01 ANNUAL ASSESSMENTS	135,892	124,536	122,141	120,932	125,000	0	0%	125,000	0
791-8270-393-01-00 BOND PROCEEDS	0	0	1,363,480	0	0	0	0%	0	0
TOTAL REVENUES	137,090	126,543	1,486,052	123,083	126,500	987	1%	126,500	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
791-8270-474-25-03 CONTRACT SERVICES	5,576	4,370	4,535	4,717	5,000	2,700	54%	5,000	0
791-8270-474-25-25 ADMINISTRATIVE CHARGE	7,500	7,500	7,500	7,500	7,500	3,750	50%	7,500	0
* OPERATIONS & MAINTENANCE	13,076	11,870	12,035	12,217	12,500	6,450	52%	12,500	0
DEBT SERVICE									
790-8270-474-46-01 BOND ISSUE COSTS	0	0	53,228	0	0	0	0%	0	0
791-8270-474-51-01 PRINCIPAL	30,000	35,000	1,335,000	35,000	45,000	45,000	100%	45,000	0
791-8270-474-51-02 INTEREST	81,250	79,654	103,882	64,969	62,126	31,605	51%	62,126	0
* DEBT SERVICE	111,250	114,654	1,492,110	99,969	107,126	76,605	72%	107,126	0
EXPENDITURES	124,326	126,524	1,504,145	112,186	119,626	83,055	69%	119,626	0
REVENUES OVER (UNDER) EXPENDITURES	12,764	19	(18,093)	10,897	6,874	(82,068)	-1194%	6,874	0
FUND BALANCE - BEGINNING	186,627	199,391	199,410	181,317	181,317	188,191		192,214	
FUND BALANCE - ENDING	199,391	199,410	181,317	192,214	188,191	106,123		199,088	

BRIDLE RIDGE CFD 2005-1 AGENCY FUND (792)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
792-1910-305-01-00 INVESTMENT EARNINGS	2,443	3,642	1,209	8,655	2,500	0	0%	2,500	0
792-8270-308-21-01 ANNUAL ASSESSMENTS	232,445	236,548	235,344	234,593	210,000	0	0%	210,000	0
792-8270-308-21-02 DELINQUENT ASSESSMENTS	0	0	0	95,709	0	0	0%	0	0
792-8270-393-01-00 BOND PROCEEDS	0	0	3,035,651	0	0	0	0%	0	0
TOTAL REVENUES	234,888	240,190	3,272,204	338,957	212,500	0	0%	212,500	0
EXPENDITURES									
OPERATIONS & MAINTENANCE									
792-8270-474-25-03 CONTRACT SERVICES	7,166	5,075	4,570	3,250	4,000	2,700	68%	4,000	0
792-8270-474-25-25 ADMINISTRATIVE CHARGE	7,500	7,500	7,500	7,500	7,500	3,750	50%	7,500	0
* OPERATIONS & MAINTENANCE	14,666	12,575	12,070	10,750	11,500	6,450	56%	11,500	0
DEBT SERVICE									
790-8270-474-46-01 BOND ISSUE COSTS	0	0	101,728	0	0	0	0%	0	0
792-8270-474-51-01 PRINCIPAL	70,000	75,000	2,930,000	80,000	90,000	90,000	100%	90,000	0
792-8270-474-51-02 INTEREST	152,944	149,789	232,101	134,458	128,700	65,380	51%	128,700	0
* DEBT SERVICE	222,944	224,789	3,263,829	214,458	218,700	155,380	71%	218,700	0
EXPENDITURES	237,610	237,364	3,275,899	225,208	230,200	161,830	70%	230,200	0
REVENUES OVER (UNDER) EXPENDITURES	(2,722)	2,826	(3,695)	113,749	(17,700)	(161,830)	914%	(17,700)	0
FUND BALANCE - BEGINNING	373,744	371,022	373,848	370,153	370,153	352,453		483,902	
FUND BALANCE - ENDING	371,022	373,848	370,153	483,902	352,453	190,623		466,202	

REFUSE COLLECTION TRUST FUND (799)

Account/Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Adopted Final Budget	2016/17 6 Months Actual	Actual % of Budget	2016/17 Proposed Mid Year Budget	Adjustment
REVENUES									
799-8380-308-0701 - GARBAGE REVENUE	1,732,383	1,792,716	1,818,128	1,839,912	1,850,000	947,250	51%	1,850,000	0
TOTAL REVENUES	1,732,383	1,792,716	1,818,128	1,839,912	1,850,000	947,250	51%	1,850,000	0
799-8380-999-2503 CONTRACT SERVICE	1,754,757	1,785,607	1,809,847	1,834,997	1,850,000	936,833	51%	1,850,000	0
TOTAL EXPENDITURES	1,754,757	1,785,607	1,809,847	1,834,997	1,850,000	936,833	51%	1,850,000	0
REVENUES OVER (UNDER) EXPENDITURES	(22,374)	7,109	8,281	4,915	0	10,417	0	0	0
FUND BALANCE - BEGINNING	220,627	198,253	205,362	213,643	213,643	213,643		218,558	
FUND BALANCE - ENDING	198,253	205,362	213,643	218,558	213,643	224,060		218,558	

AGENDA ITEM 11.2:

Title:	Consider Accepting by Minute Order the Fiscal Year 2015/2016 Audited Financial Statements.
Recommended Action:	Accept by Minute Order, the Fiscal Year 2015/2016 Audited Financial Statements.

City of Oakdale

Oakdale, California

Revised Draft
2-2-17

Basic Financial Statements

For the year ended June 30, 2016

Prepared by:
Finance Department

BADAWI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Revised Draft
2-2-17

City of Oakdale
Annual Financial Report
For the year ended June 30, 2016

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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, 2016, 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 51 percent, 124 percent, and 0 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 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 45 percent, -34 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, 2016, 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 5-15 and 92-95 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 combining and individual nonmajor fund financial statements, and budgetary comparison information on pages 100 to 152 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and budgetary comparison information on pages 100 to 152 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 combining and individual nonmajor fund financial statements, budgetary comparison information on pages 100 to 152 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 January XX, 2017, 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
January XX, 2017

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BASIC
FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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City of Oakdale, California
Statement of Net Position
June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 11,101,535	$ 13,104,566	$ 24,206,101
Restricted cash and investments	43,632	-	43,632
Receivables:			
Accounts	607,956	999,532	1,607,488
Taxes	238,283		
Interest	3,677	3,547	7,224
Intergovernmental	1,861,778	109,161	1,970,939
Inventory	93,911	98,758	192,669
Prepaid items and deposits	475,927	-	475,927
Total current assets	14,426,699	14,315,564	28,503,980
Noncurrent assets:			
Investments in limited partnership	-	-	-
Prepaid bond insurance	-	92,547	92,547
Loans/Notes receivable	8,132,750	-	8,132,750
Advance to Successor Agency private purpose trust	855,283	748,545	1,603,828
Capital assets:			
Non-depreciable	4,795,044	7,464,216	12,259,260
Depreciable, net	26,714,851	30,052,899	56,767,750
Total capital assets	31,509,895	37,517,115	69,027,010
Total noncurrent assets	40,497,928	38,358,207	78,856,135
Total assets	54,924,627	52,673,771	107,598,398
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	2,780,355	746,107	3,526,462
Total deferred outflows of resources	2,780,355	746,107	3,526,462
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	1,105,927	813,054	1,918,981
Interest payable	53,925	276,037	329,962
Unearned revenue	-	-	-
Deposits payable	420,902	94,736	515,638
Compensated absences - due within one year	114,518	28,942	143,460
Long term debt - due within one year	562,438	431,877	994,315
Total current liabilities	2,257,710	1,644,646	3,902,356
Noncurrent liabilities:			
Compensated absences - due in more than one year	1,030,657	260,570	1,291,227
Net pension liability	12,790,535	3,432,338	16,222,873
Long term debt - due in more than one year	5,082,231	13,360,509	18,442,740
Total noncurrent liabilities	18,903,423	17,053,417	35,956,840
Total liabilities	21,161,133	18,698,063	39,859,196
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	2,878,425	772,425	3,650,850
Total deferred inflows of resources	2,878,425	772,425	3,650,850
NET POSITION			
Net investment in capital assets	29,249,326	23,724,729	52,974,055
Restricted	11,826,687	-	11,826,687
Unrestricted (deficit)	(7,410,589)	10,204,967	2,794,378
Total net position	$ 33,665,424	$ 33,929,696	$ 67,595,120

See accompanying Notes to Basic Financial Statements.

Revised Draft 2-2-17

December 31, 2015	December 31, 2015
Discretely Presented Component Units	
Oakdale Senior Housing LP	Senior Housing Corporation
47,811	$ 158,962
-	-
970	-
-	-
-	-
-	-
-	-
294,391	-
343,172	158,962
-	2,051,548
-	-
-	-
-	-
400,000	-
1,082,163	-
1,482,163	-
1,482,163	2,051,548
1,825,335	2,210,510
-	-
-	-
13,834	-
146,869	-
813	-
18,114	-
-	-
268,717	-
448,347	-
-	-
-	-
1,934,190	-
1,934,190	-
2,382,537	-
-	-
-	-
-	-
-	2,051,548
(557,202)	158,962
$ (557,202)	$ 2,210,510

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City of Oakdale
Statement of Activities
For the year ended June 30, 2016

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	1,873,700	$ 1,336,771	$ 103,130	$ 25,947	$ 1,465,848
Public safety	7,271,877	689,633	511,415	-	1,201,048
Public works	824,595	280,569	17,905	1,484,497	1,782,971
Community development	476,996	691,277	308,242	-	999,519
Parks and recreation	2,153,484	1,557,722	12,000	17,971	1,587,693
Interest and fiscal charges	208,920	-	-	-	-
Total governmental activities	12,809,572	4,555,972	952,692	1,528,415	7,037,079
Business-type activities:					
Sewer	3,969,552	6,106,726	-	436,548	6,543,274
Water	2,794,452	3,407,543	-	131,903	3,539,446
Parking	39,884	24,778	-	-	24,778
Aviation	352,703	317,183	-	146,617	463,800
Total business-type activities	7,156,591	9,856,230	-	715,068	10,571,298
Total primary government	$ 19,966,163	$ 14,412,202	$ 952,692	$ 2,243,483	$ 17,608,377
Discretely Presented Component Units:					
Oakdale Senior Housing LP	$ 691,160	$ 596,985	-	-	$ 596,985
Senior Housing Corporation	2,793	-	-	-	-
Total discretely presented component units	$ 693,953	$ 596,985	$ -	$ -	$ 596,985
		General Revenues:			
		Taxes:			
		Property taxes			
		Sales and use taxes			
		Franchise taxes			
		Other taxes			
		Total taxes			
		Investment earnings, unrestricted			
		Transfers			
		Total general revenues and transfers			
		Change in net position			
		Net position - beginning of year, as restated (Note 18)			
		Net position - end of year			

See accompanying Notes to Basic Financial Statements.

Revised Draft 2-2-17

Primary Government			December 31, 2015	December 31, 2015
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
$ (407,852)	$ -	$ (407,852)	$ -	$ -
(6,070,829)	-	(6,070,829)	-	-
958,376	-	958,376	-	-
522,523	-	522,523	-	-
(565,791)	-	(565,791)	-	-
(208,920)	-	(208,920)	-	-
(5,772,493)	-	(5,772,493)	-	-
-	2,573,722	2,573,722	-	-
-	744,994	744,994	-	-
-	(15,106)	(15,106)	-	-
-	111,097	111,097	-	-
-	3,414,707	3,414,707	-	-
(5,772,493)	3,414,707	(2,357,786)	-	-
-	-	-	(94,175)	-
-	-	-	-	(2,793)
-	-	-	(94,175)	(2,793)
3,091,001	-	3,091,001	-	-
5,284,502	-	5,284,502	-	-
993,922	-	993,922	-	-
615,404	-	615,404	-	-
9,984,829	-	9,984,829	-	-
108,309	74,106	182,415	-	201
7,000	(7,000)	-	-	-
10,100,138	67,106	10,167,244	-	201
4,327,645	3,481,813	7,809,458	(94,175)	(2,592)
29,337,779	30,447,883	59,785,662	(463,027)	2,213,102
$ 33,665,424	$ 33,929,696	$ 67,595,120	$ (557,202)	$ 2,210,510

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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.

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, 2016

	General Fund	Housing Special Revenue Fund	Non-Major Governmental Funds	Totals
ASSETS				
Cash and investments	$ 1,693,313	$ 51,019	$ 5,720,198	$ 7,464,530
Restricted cash and investments	-	-	43,632	43,632
Receivables:				
Taxes	211,425	-	26,858	238,283
Interest	765	14	2,085	2,864
Intergovernmental	1,375,543	-	486,235	1,861,778
Loans/Notes receivable	-	4,076,073	4,056,677	8,132,750
Other receivable	595,956	288	10,014	606,258
Due from other funds	1,058,890	-	-	1,058,890
Inventory	93,911	-	-	93,911
Prepaid items and deposits	394,926	-	81,001	475,927
Advances to Successor Agency private purpose trust	-	-	855,283	855,283
Total assets	$ 5,424,729	$ 4,127,394	$ 11,281,983	$ 20,834,106
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 403,936	$ -	$ 529,587	$ 933,523
Due to other funds	197,817	-	860,573	1,058,390
Deposits payable	396,462	-	24,440	420,902
Total liabilities	998,215	-	1,414,600	2,412,815
Fund Balances:				
Nonspendable	488,837	-	-	488,837
Restricted	-	4,127,394	7,699,293	11,826,687
Assigned	-	-	2,764,301	2,764,301
Unassigned	3,937,677	-	(596,211)	3,341,466
Total fund balances	4,426,514	4,127,394	9,867,383	18,421,291
Total liabilities, deferred inflows of resources, and fund balances	$ 5,424,729	$ 4,127,394	11,281,983	20,834,106

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See accompanying Notes to Basic Financial Statements.

City of Oakdale, California
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2016

Total Fund Balances - Total Governmental Funds		$ 18,421,291
Amounts reported for governmental activities in the Statement of Net Position were 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	$ 4,795,044	
Depreciable	26,714,851	
Total capital assets	$ 31,509,895	31,509,895
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.		(53,925)
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.		3,466,612
Employer contributions for pension were recorded as expenditures in the governmental funds. However, in the Government-Wide Financial Statements, these contributions are deferred.		2,780,355
In the Government-Wide Financial Statements, changes in the net pension liability result in deferred outflows of resources that are recognized as pension expense over a stated period of time. These deferred outflows of resources are not considered to be current financial resources , therefore they were not reported in the Governmental Funds' Balance Sheet.		
In the Government-Wide Financial Statements, changes in the net pension liability result in deferred outflows of resources that are recognized as pension expense over a stated period of time. These deferred inflows of resources do not require current financial resources , therefore they were not reported in the Governmental Funds' Balance Sheet.		(2,878,425)
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	$ (114,518)	
Long term debt - due within one year	(562,438)	
Compensated absences - due in more than one year	(1,030,657)	
Long term debt - due in more than one year	(5,082,231)	
Net pension liability	(12,790,535)	
Total long-term liabilities	$ (19,580,379)	(19,580,379)
Net Position of Governmental Activities		$ 33,665,424

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, 2016

	General Fund	Housing	Non-Major Governmental Funds	Totals
REVENUES:				
Property taxes	$ 3,091,001	$ -	$ 1,309,468	$ 4,400,469
Sales and use taxes	5,103,559	-	180,943	5,284,502
Franchise taxes	946,717	-	47,205	993,922
Other taxes	615,404	-	-	615,404
Licenses and permits	431,336	-	-	431,336
Fines and forfeitures	286,187	-	973	287,160
Intergovernmental	501,718	-	1,979,389	2,481,107
Use of money and property	229,145	310	47,178	276,633
Charges for services	548,293	-	1,794,601	2,342,894
Other revenues	-	-	-	-
Total revenues	11,753,360	310	5,359,757	17,113,427
EXPENDITURES:				
Current:				
General government	1,347,147	-	68,181	1,415,328
Public safety	7,023,225	-	11,508	7,034,733
Public works	867,198	-	1,445,476	2,312,674
Community development	456,932	9,348	13,468	479,748
Parks and recreation	931,458	-	1,088,088	2,019,546
Capital outlay	252,886	-	298,899	551,785
Debt service:				
Principal	-	-	594,603	594,603
Interest and fiscal charges	-	-	210,681	210,681
Total expenditures	10,878,846	9,348	3,730,904	14,619,098
REVENUES OVER (UNDER) OVER (UNDER) EXPENDITURES	874,514	(9,038)	1,628,853	2,494,329
OTHER FINANCING SOURCES (USES):				
Transfers in	694,415	-	170,000	864,415
Transfers out	(1,150,000)	-	(857,415)	(2,007,415)
Total other financing sources (uses)	(455,585)	-	(687,415)	(1,143,000)
Net change in fund balances	418,929	(9,038)	941,438	1,351,329
FUND BALANCES:				
Beginning of year, as restated	4,007,585	4,136,432	8,925,945	17,069,962
End of year	$ 4,426,514	$ 4,127,394	$ 9,867,383	$ 18,421,291

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See accompanying Notes to Basic Financial Statements.

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, 2016

Net Change in Fund Balances - Total Governmental Funds	$	1,351,329
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.		2,550,425
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.		(944,778)
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.		(111,615)
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		594,603
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		(36,617)
Interest expense on long-term debt is reported on the accrual basis on the Government-Wide Statements, but expenditures on long-term debt in the governmental funds' statements are recorded when paid.The following amount represents the change in accrued interest from the prior year.		1,761
OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		67,712
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.		2,909,443
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.		(3,249,483)
Some receivablese are deferred inflows in the Governmental Funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the Statement of Activities		(5,040)
Internal services funds are used by management to charge the cost of certain activities, such as equipment replacement, risk management, technology to individual funds.		1,199,905
Change in Net Position of Governmental Activities	$	4,327,645

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, 2016

	Major Enterprise Funds			Non-Major Enterprise Fund
	Sewer Fund	Aviation Funds	Water Funds	Parking Fund
ASSETS				
Current assets:				
Cash and investments	$ 7,902,806	$ 231,496	$ 4,947,616	$ 22,648
Receivables:				
Accounts	625,318	7,866	364,668	1,680
Interest	2,095	70	1,376	6
Intergovernmental	-	109,161	-	-
Inventory	9,284	-	89,474	-
Total current assets	8,539,503	348,401	5,383,632	24,334
Noncurrent assets:				
Advances to Successor Agency private purpose trust	-	-	748,545	-
Prepaid bond insurance	92,547	-	-	-
Capital assets:				
Non-depreciable	3,066,978	252,467	4,057,771	87,000
Depreciable, net	20,542,179	2,759,616	6,353,419	397,685
Total capital assets	23,609,157	3,012,083	10,411,190	484,685
Total noncurrent assets	23,701,704	3,012,083	11,159,735	484,685
Total assets	32,241,207	3,360,484	16,543,367	509,019
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows related to pension	405,257	4,320	336,530	-
Total deferred outflows of resources	405,257	4,320	336,530	-
LIABILITIES				
Current liabilities:				
Accounts payable	299,603	71,430	441,377	644
Interest payable	276,037	-	-	-
Deposits payable	-	4,450	90,286	-
Due to other funds	-	-		-
Compensated absences - due within one year	15,144	-	13,798	-
Long term debt - due within one year	431,877	-	-	-
Total current liabilities	1,022,661	75,880	545,461	644
Noncurrent liabilities:				
Compensated absences - due in more than one year	136,295	91	124,184	-
Net pension obligation	1,864,316	19,873	1,548,149	-
Long term debt - due in more than one year	13,360,509	-	-	-
Total noncurrent liabilities	15,361,120	19,964	1,672,333	-
Total liabilities	16,383,781	95,844	2,217,794	644
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pension	419,552	4,472	348,401	-
Total deferred inflows of resources	419,552	4,472	348,401	-
NET POSITION				
Net investment in capital assets	9,816,771	3,012,083	10,411,190	484,685
Unrestricted	6,026,360	252,405	3,902,512	23,690
Total net position	15,843,131	3,264,488	14,313,702	508,375

See accompanying Notes to Basic Financial Statements.

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Totals	Governmental Activities Internal Service Funds
$ 13,104,566	3,637,005
999,532	1,698
3,547	813
109,161	-
98,758	-
14,295,870	3,639,516
748,545	-
92,547	-
-	
7,464,216	-
30,052,899	-
37,517,115	-
38,358,207	-
52,654,077	3,639,516
746,107	-
746,107	-
813,054	172,404
276,037	-
94,736	-
-	500
28,942	-
431,877	-
1,644,646	172,904
260,570	-
3,432,338	-
13,360,509	-
17,053,417	-
18,698,063	172,904
772,425	-
772,425	-
23,724,729	-
10,204,967	3,466,612
33,929,696	3,466,612

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City of Oakdale, California
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2016

	Major Enterprise Funds			Non Major Enterprise Fund
	Sewer Fund	Aviation Fund	Water Fund	Parking Fund
OPERATING REVENUES:				
Charges for services:				
Service charges	$ 6,106,726	$ 311,466	$ 3,407,543	$ 15,473
Interdepartmental charges	-	-	-	-
Other	-	5,717		9,305
Total operating revenues	6,106,726	317,183	3,407,543	24,778
OPERATING EXPENSES:				
General and administrative	414,976	27,532	521,186	-
Maintenance and operations	2,484,917	255,079	1,921,018	9,492
Depreciation and amortization	706,146	70,092	352,248	30,392
Allocated overhead	-	-	-	-
Total operating expenses	3,606,039	352,703	2,794,452	39,884
OPERATING INCOME (LOSS):	2,500,687	(35,520)	613,091	(15,106)
NONOPERATING REVENUES (EXPENSES):				
Investment income	40,405	1,570	32,013	118
Connection fees	64,344	-	-	-
Capital fees	372,204	-	131,903	-
Intergovernmental	-	146,617	-	-
Interest and debt service expenses	(363,513)	-	-	-
Total nonoperating revenues (expenses)	113,440	148,187	163,916	118
NET INCOME (LOSS) BEFORE TRANSFERS	2,614,127	112,667	777,007	(14,988)
Transfers in	2,502,956	228,468	2,681,346	-
Transfers out	(2,502,956)	(228,468)	(2,681,346)	(7,000)
Total transfers	-	-	-	(7,000)
Change in net position	2,614,127	112,667	777,007	(21,988)
NET POSITION:				
Beginning of year	12,809,700	3,147,363	13,188,506	530,363
Prior period adjustments	419,304	4,458	348,189	-
Beginning of year, as adjusted	13,229,004	3,151,821	13,536,695	530,363
End of year	$ 15,843,131	$ 3,264,488	$ 14,313,702	$ 508,375

See accompanying Notes to Basic Financial Statements.

Revised Draft 2-2-17

Totals	Governmental Activities Internal Service Funds
9,841,208	-
-	596,714
15,022	-
9,856,230	596,714
963,694	242,077
4,670,506	321,519
1,158,878	-
-	-
6,793,078	563,596
3,063,152	33,118
74,106	16,787
64,344	-
504,107	-
146,617	-
(363,513)	-
425,661	16,787
3,488,813	49,905
5,412,770	1,150,000
(5,419,770)	-
(7,000)	1,150,000
3,481,813	1,199,905
29,675,932	2,266,707
771,951	-
30,447,883	2,266,707
$ 33,929,696	$ 3,466,612

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City of Oakdale
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2016

	Major Funds		
	Sewer Fund	Aviation Fund	Water Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 6,017,599	$ 321,810	$ 3,373,167
Cash received from interfund servicese provided	-	-	-
Payments to vendors for services and suppliers	(1,183,800)	(208,856)	(846,643)
Payments to employees for salaries and benefits	(1,546,365)	(27,067)	(1,270,529)
Net cash provided by operating activities	3,287,434	85,887	1,255,995
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in	2,502,956	228,468	2,681,346
Transfers out	(2,502,956)	(228,468)	(2,681,346)
Interfund borrowing	-	-	-
Net cash provided by (used in) noncapital financing activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquistion and construction of capital assets	(527,265)	(137,467)	(1,211,819)
Connection fees	64,344	-	-
Capital fees	372,204	-	131,903
Grants received	-	37,456	-
Principal payments - long-term debt	(332,613)	-	-
Interest and fees paid on long-term debt	(352,365)	-	-
Net cash used in capital and related financing activities	(775,695)	(100,011)	(1,079,916)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income received	40,842	1,616	33,051
Net cash provided by investing activities	40,842	1,616	33,051
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,552,581	(12,508)	209,130
CASH AND CASH EQUIVALENTS:			
Beginning of year	5,350,225	243,812	4,718,984
End of year	$ 7,902,806	$ 231,304	$ 4,928,114
CASH FLOWS FROM OPERATING ACTIVITIES:			
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income	$ 2,500,687	$ (35,520)	$ 613,091
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	706,146	70,092	352,248
Changes in assets and liabilities:			
Accounts receivable	(89,127)	4,377	(35,066)
Inventory	-	-	-
Deferred outflows related to pension	164,084	1,737	136,252
Accounts payable	92,957	46,223	274,488
Deposits payable	-	250	690
Compensated absences	27,208	(65)	9,394
Net pension liability	(83,036)	(874)	(68,956)
Deferred inflows related to pension	(31,485)	(333)	(26,146)
Net cash provided by (used in) operating activities	$ 3,287,434	$ 85,887	$ 1,255,995

See accompanying Notes to Basic Financial Statements.

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Non Major Enterprise Fund Parking Fund	Totals	Governmental Activities Internal Service Funds
$ 25,178	$ 9,737,754	$ -
-	-	596,486
(9,446)	(2,248,745)	(408,477)
-	(2,843,961)	-
15,732	4,645,048	188,009
-	5,412,770	1,150,000
(7,000)	(5,419,770)	-
-	-	500
(7,000)	(7,000)	1,150,500
-	(1,876,551)	-
-	64,344	-
-	504,107	-
-	37,456	-
-	(332,613)	-
-	(352,365)	-
-	(1,955,622)	-
118	75,627	17,012
118	75,627	17,012
8,850	2,758,053	1,355,521
13,798	10,326,819	2,281,484
$ 22,648	$ 13,084,872	3,637,005
$ (15,106)	$ 3,063,152	$ 33,118
30,392	1,158,878	-
400	(119,416)	(228)
-	-	-
-	302,073	-
46	413,714	155,119
-	940	-
-	36,537	-
-	(152,866)	-
-	(57,964)	-
$ 15,732	$ 4,645,048	188,009

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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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2-2-17

City of Oakdale, California
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	Successor Agency Private Purpose Trust Fund	Agency Fund
ASSETS		
Cash and investments	$ 927,722	$ 2,537,045
Restricted cash and investment	3,811,116	582,070
Receivables:		
Accounts	306	227,241
Taxes	-	8,774
Interest	294	552
Loans	54,794	-
Total assets	4,794,232	3,355,682
DEFERRED OUTFLOWS OF RESOURCES		
Deferred loss on refunding	29,794	-
Total deferred outflows of resources	29,794	-
LIABILITIES		
Liabilities:		
Accounts payable	1,971	170,907
Interest payable	95,771	-
Long term debt - due in one year	565,000	-
Amount held in trust	-	2,533,028
Due to bondholders	-	651,747
Total current liabilities	662,742	3,355,682
Long-term obligations		
Long term debt - due in more than one year	17,966,661	-
Due to the City of Oakdale	1,603,828	-
Total long-term liabilities	19,570,489	-
Total liabilities	20,233,231	3,355,682
NET POSITION		
Net position held in trust for redevelopment dissolution	(15,409,205)	
Total net position	$ (15,409,205)	

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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 Funds
For the year ended June 30, 2016

	Successor Agency Trust Fund
ADDITIONS:	
Investment income	$ 76,626
RDA property tax trust fund distribution	1,920,578
Total additions	1,997,204
DEDUCTIONS:	
Administration	78,887
Amortization	10,914
Interest expense	1,149,264
Total Deductions	1,239,065
Change in fiduciary net position	758,139
NET ASSETS:	
Beginning of year	(16,167,344)
End of year	$ (15,409,205)

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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.

Revised Draft 2-2-17

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.

Revised Draft 2-2-17

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, 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

Government–Wide Financial Statements, Continued

The City applies all applicable GASB pronouncements (including all National Council on Governmental Accounting (NCGA) Statements and Interpretations currently in effect).

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.

Revised Draft 2-2-17

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, 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.

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.

Revised Draft 2-2-17

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 City has determined that all its enterprise funds are major 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 presents 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.

Revised Draft 2-2-17

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.

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 cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

Revised Draft 2-2-17

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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 estimated fair market 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
Improvements other than buildings	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.

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.

Revised Draft 2-2-17

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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. The City reports a deferred charge on refunding debt and certain deferrals relating to the City's pension plan in this category in the government-wide and enterprise statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Pension related deferred outflows of resources are described in Note 7.

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. The City reports one items in this category, amounts related to changes in the City's net pension liability that are deferred and amortized over a stated period. Additional information for pension related deferred inflows of resources are described in Note 7.

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.

Revised Draft 9-2-17

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 do 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).

Revised Draft 2-2-17

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.

Revised Draft 2-2-17

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."

Revised Draft 2-2-17

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. New Pronouncements

In 2016, the City adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 72, *Fair Value Measurement and Application*– This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. There was no impact on beginning net position as part of implementation of this accounting standard.

- GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*- The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. There was no impact on beginning net position as part of implementation of this accounting standard.

- GASB Statement No. 76,*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*– The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. There was no impact on beginning net position as part of implementation of this accounting standard.

Revised Draft 12-2-17

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. New Pronouncements, Continued

- GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* - This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant. There was no impact on beginning net position as part of implementation of this accounting standard.

- GASB Statement No. 82, *Pension Issues – An Amendment of GASB Statement No. 67, No. 68, and No. 73* - This Statement addresses certain issues that had been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in the required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The City updated covered employee payroll information in the required supplementary information as part of implementation of this accounting standard.

Revised Draft 2-21-17

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.

2. CASH AND INVESTMENTS, Continued

The following is a summary of pooled cash and investments and restricted cash and investments at June 30, 2016:

	Government-Wide Statement of Net Position			
	Governmental Activities	Business-Type Activities	Fiduciary Funds	Total
Deposits and investments	$ 11,101,535	$ 13,104,566	$ 3,464,767	$ 27,670,868
Restricted cash and investments	43,632	-	4,393,186	4,436,818
Total cash and investments	$ 11,145,167	$ 13,104,566	$ 7,857,953	$ 32,107,686

In addition to the amounts described above, the Oakdale Senior Housing Limited Partnership (Partnership) reported $47,811 in cash and investments as of December 31, 2015, and the Senior Housing Corporation (Corporation) reported $158,962 in cash and investments as of December 31, 2015.

The Partnership's bank balance before reconciling items as of December 31, 2015 were in one bank with total balances of $65,325 that was covered by the Federal Deposit Insurance Corporation Coverage. The Partnership had no investments as of December 31, 2015.

The Senior Housing Corporation's bank balance before reconciling items as of December 31, 2015 were in one bank with total balances of $158,962 that was covered by the Federal Deposit Insurance Corporation Coverage. The Corporation had no investments as of December 31, 2015.

A. Summary of Cash and Investments

Cash and investments as of June 30, 2016 consist of the following:

Cash on hand	$ 2,250
Deposits with financial institution	6,526,319
Total cash on hand and deposits	6,528,569
Local Agency Investment funds	5,932,327
Investment in CSJRMA Investment Pool	14,209,972
Certificates of Deposits	1,000,000
Total investments	21,142,299
Total City Treasury	27,670,868
Cash and investments with fiscal agent	4,436,818
Total cash and investments	$ 32,107,686

Revised Draft 2-2-17

2. CASH AND INVESTMENTS, Continued

B. Deposits

The carrying amount of the City's cash deposit was $6,528,569 at June 30, 2016. Bank balances before reconciling items were a positive amount of $6,764,560 at June 30, 2016. The City's cash deposit was fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The remaining amount was 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.

Revised Draft 2-2-17

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, 2016, 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.

Revised Draft 2-2-17

2. CASH AND INVESTMENTS, Continued

C. Investments, Continued

As of June 30, 2016, the City had $5,932,327 invested in LAIF, which had invested 2.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 2.08% in the previous year. The LAIF fair value factor of 1.000621222 was used to calculate the fair value of the investments in LAIF.

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, 2016, 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	5,932,327	5,932,327	-	-	-	-
Investment in CSJRMA Investment Pool	14,209,972	14,209,972	-	-	-	-
Certificates of Deposits	1,000,000	250,000	250,000	-	250,000	250,000
Total	$ 21,142,299	$ 20,392,299	$ 250,000	$ -	$ 250,000	$ 250,000

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, 2016, 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
Certificates of Deposits	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. None of the City's investments were subject to custodial credit risk.

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2. CASH AND INVESTMENTS, Continued

E. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) 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. Investment fair value measurements at June 30, 2016 are described on the following page.

Investments included in restricted cash and investments included money market accounts and guaranteed investment contracts are not subject to fair value measurement.

		Fair Value Measurement Using		
Investment Type	**Total**	**Level 1**	**Level 2**	**Level 3**
Local Agency Investment Fund	$ 5,932,327	$ -	$ 5,932,327	$ -
Investment in CSJRMA Investment Pool	14,209,972	-	14,209,972	-
Total investments subject to fair value	20,142,299	$ -	$ 20,142,299	$ -
Investments not subject to levelling:				
Certificates of Deposits	1,000,000			
Total Investments	$ 21,142,299			

The City's fair value for its investment in the State of California Local Agency Investment Fund (LAIF) and the Investment in CSJRMA Investment Pool (CSJRMA) is based on the fair market value of LAIF and SMCIP that are calculated based on the total fair market value determinations of the investments held by the pool. LAIF includes investments categorized as Level 1 such as United States Treasury securities, Federal Agency securities, and supranational debentures that are valued based on prices quoted in active markets and investments categorized as Level 2 such as negotiable certificates of deposit and bank notes that are based on market corroborated pricing utilizing inputs such as yield curves and indices that are derived principally from or corroborated by observable market data by correlation to other means. CSJRMA includes investments in Treasury securities, Federal Agency securities, U.S. Instrumentalities, floating rate securities, and corporate bonds. CSJRMA utilizes a pricing service that uses valuation techniques that utilizes observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by corroborated by observable market data by correlation to other means. The City categorized its investments in LAIF and in the CSJRMA based on the lowest significant input used to determine the fair market value of the total pool.

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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, 2016, consisted of the following:

	June 30, 2016
Governmental Activities:	
Housing Special Revenue Fund	
Central Valley Coalition for Affordable Housing	$ 2,397,956
CIC Oakridge Apartments L.P.	1,000,000
Oakdale Senior Housing Limited Partnership	626,397
Children's Guardian Fund	46,720
First Time Home Buyer Program	5,000
Total Housing Special Revenue Fund	4,076,073
Non-Major Governmental Funds	
HOME - First Time Home Buyer Program	2,050,731
HOME - Central Valley Coalition for Affordable Housing	1,292,653
Subtotal HOME Program	3,343,384
CDBG - Rehabilitation Loans	562,473
CDBG - First Time Home Buyer Program	111,250
CDBG - Other	4,716
Subtotal CDBG Program	678,439
Economic Development Loans	34,854
Subtotal Non-Major Governmental Funds	4,056,677
Total Governmental Activities	$ 8,132,750
Fiduciary Funds - Successor Agency Private Purpose Trust Fund	
Economic Development Loans	$ 54,794
Total Fiduciary Funds	$ 54,794

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, 2016, was $2,397,956.

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, 2016, was $1,000,000.

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4. LOANS AND NOTES RECEIVABLE, Continued

Housing Special Revenue Fund Loans, Continued

Oakdale Senior Housing Limited Partnership - receivable in annual installments of $70,691 including interest at 5%. Due September 2023.Secured by deed of trust. The balance of these loans at June 30, 2016, was $626,397.

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, 2016, was $46,720.

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, 2016, 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, 2016, was $3,343,384.

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, 2016, was $678,439.

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, 2016, was $89,648; $34,854 was included in the Economic development Special Revenue Fund with the remainder of $54,794 shown in the Successor Agency Private Purpose Trust.

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5. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2016, was as follows:

Governmental Activities	Balance July 1, 2015 (as restated)	Additions	Deletions	Transfers	Balance June 30, 2016
Nondepreciabl assets:					
Land	$ 2,090,825	$ 175,064		$ -	2,265,889
Construction in progress	2,850,793	1,762,827	(111,615)	(1,972,850)	2,529,155
Total nondepreciable assets	4,941,618	1,937,891	(111,615)	(1,972,850)	4,795,044
Depreciable assets:					
Equipment	8,360,543	241,991	-	-	8,602,534
Buildings	10,030,164	-	-	-	10,030,164
Improvements other than buildings	4,662,176	-	-	-	4,662,176
Infrastructure	17,624,979	370,543	-	1,972,850	19,968,372
Total depreciable assets	40,677,862	612,534	-	1,972,850	43,263,246
Accumulated depreciation					
Equipment	(7,544,629)	(198,683)	-	-	(7,743,312)
Buildings	(3,384,795)	(231,465)	-	-	(3,616,260)
Improvements other than buildings	(1,833,230)	(122,391)	-	-	(1,955,621)
Infrastructure	(2,840,964)	(392,238)	-	-	(3,233,202)
Total accumulated depreciation	(15,603,618)	(944,777)	-	-	(16,548,395)
Net depreciable assets	25,074,244	(332,243)	-	1,972,850	26,714,851
Total capital assets	$ 30,015,862	$ 1,605,648	$ (111,615)	$ -	$ 31,509,895

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

General government	$ 213,197
Public safety	208,740
Public works	387,700
Community development	2,500
Parks and recreation	132,640
	$ 944,777

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5. CAPITAL ASSETS, Continued

Capital asset activity for business-type activities for the year ended June 30, 2016, was as follows:

Business-type Activities	Balance July 1, 2015	Additions	Deletions	Transfers	Balance June 30, 2016
Nondepreciabl assets:					
Land	$ 2,971,430	$ -		$ -	2,971,430
Construction in progress	3,320,249	1,724,694	(143,678)	(408,479)	4,492,786
Total nondepreciable assets	6,291,679	1,724,694	(143,678)	(408,479)	7,464,216
Depreciable assets:					
Equipment	5,526,312	104,481	-	-	5,630,793
Buildings and systems	2,843,548	129,692	-	408,479	3,381,719
Improvements other than buildings	38,928,580	61,363	-	-	38,989,943
Total depreciable assets	47,298,440	295,536	-	408,479	48,002,455
Accumulated depreciation					
Equipment	(4,162,431)	(312,570)	-	-	(4,475,001)
Buildings and systems	(1,319,915)	(60,648)	-	-	(1,380,563)
Improvements other than buildings	(11,326,840)	(767,152)	-	-	(12,093,992)
Total accumulated depreciation	(16,809,186)	(1,140,370)	-	-	(17,949,556)
Net depreciable assets	30,489,254	(844,834)	-	408,479	30,052,899
Total capital assets	$ 36,780,933	$ 879,860	$ (143,678)	$ -	$ 37,517,115

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

Sewer	$ 687,637
Aviation	70,092
Water	352,248
Parking	30,393
	$ 1,140,370

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5. CAPITAL ASSETS, Continued

Capital asset activity for Oakdale Senior Housing L.P. for the year ended December 31, 2015, was as follows:

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
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	(3,048,734)	(140,456)	-	(3,189,190)
Net depreciable assets	1,222,619	(140,456)	-	1,082,163
Total capital assets	$ 1,622,619	$ (140,456)	$ -	$ 1,482,163

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, 2016:

	July 1, 2015 Balance	Additions	Retirements	June 30, 2016 Balance	Due Within One Year	Due in More Than One Year
Governmental activities:						
Western Alliance Bank Loan	$ 2,329,672	$ -	$ (146,103)	$ 2,183,569	$ 84,438	$ 2,099,131
2015 Pension Obligation Bonds	3,823,600	-	(439,500)	3,384,100	478,000	2,906,100
Stanislaus County loan - South Industrial Specific Plan	86,000	-	(9,000)	77,000	-	- 77,000
Subtotal	6,239,272	-	(594,603)	5,644,669	562,438	5,082,231
Net OPEB Obligation	67,712	-	(67,712)	-	-	-
Compensated absences	1,108,558	36,617	-	1,145,175	114,518	1,030,657
Total Governmental activities	$ 13,654,814	$ 36,617	$ (1,256,918)	$ 12,434,513	$ 1,239,394	$ 11,195,119
Business-type activities:						
WestAmerica Bank Loan	$ 1,037,885	$ -	$ (161,605)	$ 876,280	$ 169,516	$ 706,764
CSWRCB Revolving Loan	13,087,114	-	(171,008)	12,916,106	262,361	12,653,745
Subtotal	14,124,999	-	(332,613)	13,792,386	431,877	13,360,509
Compensated absences	252,975	36,537	-	289,512	28,942	260,570
Business-type activities Long-term liabilities	$ 28,502,973	$ 36,537	$ (665,226)	$ 27,874,284	$ 892,696	$ 26,981,588

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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, 2016 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2017	$ 84,438	$ 76,767	$ 161,205
2018	86,863	73,770	160,633
2019	91,642	70,643	162,285
2020	93,701	67,348	161,049
2021	95,456	64,026	159,482
2022-2026	553,356	264,888	818,244
2027-2029	656,743	158,074	814,817
Total	$ 2,183,569	$ 812,824	$ 2,996,393
Due within one year	$ 84,438	$ 76,767	$ 161,205
Due after one year	2,099,131	736,057	2,835,188
Total	$ 2,183,569	$ 812,824	$ 2,996,393

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, 2024 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, 2016 from any available source with premium as specified in the Indenture.

The scheduled annual minimum debt service requirements at June 30, 2015 are described on the following page.

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6. LONG-TERM LIABILITIES, Continued

Governmental Activities, continued

The scheduled annual minimum debt service requirements at June 30, 2016 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2017	$ 478,000	$ 134,670	$ 612,670
2018	518,700	113,957	632,657
2019	322,900	95,229	418,129
2020	350,600	81,234	431,834
2021	380,000	66,051	446,051
2022-2024	1,333,900	94,064	1,427,964
Total	$ 3,384,100	$ 585,205	$ 3,969,305
Due within one year	$ 478,000	$ 134,670	$ 612,670
Due after one year	2,906,100	450,535	3,356,635
Total	$ 3,384,100	$ 585,205	$ 3,969,305

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, 2015 is $86,000. The scheduled annual minimum debt service requirements at June 30, 2015 are as follows:

Fiscal Year Ending June 30,	Principal Repayment
2017	$ 9,000
2018	9,000
2019	9,000
2020	9,000
2021	9,000
2022-2023	32,000
	$ 77,000

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8. 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, 2016 is $1,434,687, comprised of $1,145,175 from Governmental Activities and $289,512 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 begins 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, 2016 are as follows:

Fiscal Year Ended	Westamerica Bank Loan		CSWRCB Loan		Total	
June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2017	$ 169,516	$ 19,845	$ 262,361	$ 322,903	$ 431,877	$ 342,748
2018	170,613	15,804	361,580	316,344	532,193	332,148
2019	176,509	11,708	533,347	307,304	709,856	319,012
2020	182,030	7,475	545,393	293,970	727,423	301,445
2021	177,612	3,169	558,253	280,336	735,865	283,505
2022-2026	-	-	4,237,742	1,144,412	4,237,742	1,144,412
2027-2031	-	-	5,280,763	544,658	5,280,763	544,658
2032	-	-	1,136,667	28,417	1,136,667	28,417
Total	$ 876,280	$ 58,001	$ 12,916,106	$ 3,238,344	$ 13,792,386	$ 3,296,345
Due within one year	$ 169,516	$ 19,845	$ 262,361	$ 322,903	$ 431,877	$ 342,748
Due after one year	706,764	38,156	12,653,745	2,915,441	13,360,509	2,953,597
Total	$ 876,280	$ 58,001	$ 12,916,106	$ 3,238,344	$ 13,792,386	$ 3,296,345

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8. 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, 2015:

	December 31, 2014 Balance	Retirements	December 31, 2015 Balance	Due Within One Year	Due in More Than One Year
Note Payable to City of Oakdale	$ 626,398	$ -	$ 626,398	$ 217,382	$ 409,016
California Housing Finance Agency	1,669,592	(93,083)	1,576,509	51,335	1,525,174
Total	$ 2,295,990	$ (93,083)	$ 2,202,907	$ 268,717	$ 1,934,190

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.

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7. ASSESSMENT DISTRICT DEBT

The following is a summary of the special assessment bonds outstanding at June 30, 2016. 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, 2015	Additions (Retirements)	Ending June 30, 2016
Refunding Bridle Ridge Bonds, Series 2015 (CFD 2003-2, CFD 2004-1, CFD 2005-1)*	$ 7,765,000	$ (270,000)	$ 7,495,000
Total	$ 7,765,000	$ (270,000)	$ 7,495,000

*The refunded Bridle Ridge Community Facilities District 2003-2, CFD 2004-1, and CFD 2005-1 had outstanding balances as of June 30, 2016 of $3,395,000, $1,290,000, and $2,855,000 respectively.

9. NET POSITION/ FUND BALANCES

Net Position

	Governmental Activities	Business-Type Activities	Total
Net investment in capital assets	$ 29,249,326	$ 23,724,729	$ 52,974,055.00
Restricted	11,826,687	-	11,826,687
Unrestricted	(7,410,589)	10,204,967	2,794,378
Total	33,665,424	33,929,696	67,595,120

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.

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9. 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	Non Major Government Funds	**Total Government**
Fund Balances				
Nonspendable fund balance:				
Inventory	$ 93,911	$ -	$ -	$ 93,911
Prepaid items and deposits	492,249	-	-	492,249
	586,160	-	-	586,160
Restricted fund balance for:				
Gas tax - Street and Road Projects	-	-	826,238	826,238
Supplemental Law Enforcement Activities	-	-	12,056	12,056
Non-Judicial Forfeiture Activities	-	-	52,207	52,207
Transportation activities			959,248	959,248
Public Safety	-	-	157,765	157,765
Lighting and Landscaping Activities	-	-	670,046	670,046
Abandoned Vehicle Abatement Program	-	-	91,518	91,518
CDBG and HOME Activities	-	-	4,146,505	4,146,505
Low and Moderate Income Housing Program	-	4,127,394	-	4,127,394
Solid Waste Program Activities	-	-	50,485	50,485
Economic Development Activities	-	-	648,793	648,793
NSP Program Activities	-	-	42,282	42,282
Other	-	-	42,150	42,150
	-	4,127,394	7,699,293	11,826,687
Assigned fund balance for:				
Debt Service	-	-	114,021	114,021
Equipment and Capital Projects	-	-	2,650,280	2,650,280
	-	-	2,764,301	2,764,301
Unassigned fund balance	3,840,354	-	(596,211)	3,244,143
Total Fund Balances	**$ 4,426,514**	**$ 4,127,394**	**$ 9,867,383**	**$ 18,421,291**

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Fund Balance Deficit

The following non major governmental funds had fund balance deficits as of June 30, 2016:

General Plan Special Revenue Fund - $393,372

Surface Transportation Capital Project Fund - $198,999

Prop 84 S. Yosemite Park Capital Project Fund - $3,840

9. NET POSITION/ FUND BALANCES, Continued

Excess of Expenditures and Transfers Over Appropriations: Expenditures and transfers exceeded appropriations for the year ended June 30, 2016, for the following funds:

Governmental Activities	Final Budget	Total Expenditures and Transfers	Excess Expenditures Over Appropriations
Non-major Funds:			
Special Revenue Funds:			
Supplemental Law Enforcement	$ 59,500	$ 62,176	$ 2,676
Community Development Block Grant	316,883	317,700	817
Solid Waste Fund	-	2,500	2,500
2015 Pension Obligation Bond	593,230	594,879	1,649

10. INTERFUND TRANSACTIONS

Due to and due from other funds consisted of the following as of June 30, 2016:

Due To General Fund	Due From Other Funds
Non-Major Governmental Funds	$ 860,573
Internal Service Funds	500
Total	$ 861,073

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.

Transfers consisted of the following at June 30, 2016:

	Transfers In:			
	Governmental Funds		Proprietary Funds	
Transfers Out:	General Fund	Non-Major Governmental Funds	Internal Service	Total
Governmental Funds:				
General Fund	$ -		$ 1,150,000	$ 1,150,000
Non-Major Governmental Funds	687,415	170,000	-	857,415
Enterprise Funds:				
Non-Major Enterprise Funds	7,000	-	-	7,000
Total	$ 694,415	$ 170,000	$ 1,150,000	$ 2,014,415

10. INTERFUND TRANSACTIONS, Continued

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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.

11. 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.

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.

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7. 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.

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 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, 2016 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	11.073%	7.984%	6.953%
Required UAL payment	$ 612,711	$ 271	$ -

	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	20.230%	15.373%	0.000%
Required UAL payment	$ 751,869	$ -	$ -

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

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.

The City's contributions to the Plan for the year ended June 30, 2015 were $4,999,553.

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

As of June 30, 2016, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of $16,222,873.

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, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2014 rolled forward to June 30, 2015 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 each Plan as of June 30, 2014 and 2015 were as follows:

Proportion - June 30, 2014	0.27924%
Proportion - June 30, 2015	0.23635%
Change - Increase (Decrease)	-0.04289%

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

For the year ended June 30, 2016, the City recognized pension expense of $1,740,643. At June 30, 2016, 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	$ 1,309,360	$ -
Changes of assumptions	-	683,146
Differences between expected and actual experience	-	51,861
Changes in employer's proportion	18,651	2,523,474
Differences between the employer's contribution and the employer's proportionate share of contributions	2,198,451	47,790
Net differences between projected and actual earnings on plan investments	-	344,579
Total	$ 3,526,462	$ 3,650,850

$1,309,360 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, 2017.

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

Measurement Period Ending June 30:	
2017	$ (653,160)
2018	(649,923)
2019	(561,256)
2020	430,591

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

Actuarial Assumptions – The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return (1)	7.65%
Mortality	Derived by CalPERS membership data for all funds

(1) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2014 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.

Discount Rate – The discount rate used to measure the total pension liability was 7.65% 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 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 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.

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

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	51.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure and Forestland	2.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	100%		

(a) An expected inflation of 2.5% used for this period.
(b) An expected inflation of 3.0% used for this period.

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7. 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		6.65%
Net Pension Liability	$	39,600,697
Current Discount Rate		7.65%
Net Pension Liability	$	16,222,871
1% Increase		8.65%
Net Pension Liability	$	10,294,231

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, 2016 the City reported a payable of $0 for outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

13. OTHER POST EMPLOYMENT BENEFITS

In prior years, the City sponsored a single employer benefit plan through CalPERS. Since the Plan was closed as of September 1, 2015, the portion of the Net OPEB obligation attributed to these benefits has been eliminated.

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14. 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, 2016 as follows:

Revenues		
Intergovernmental	$	23,708
Use of money and property		554
		24,262
Expenditure		
Capital outlay		1,020
		1,020
Revenues over (under) expenditures		23,242
Transfer out		(7,782)
Beginning balance		76,058
Ending balance	$	91,518

AVA expenditures for 2016 are in compliance with Sections 9250.7 and 22710 of the Vehicle Code.

15. 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.

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15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

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.

Long Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2016:

	July 1, 2015 Balance	Additions	Retirements	June 30, 2016 Balance	Due Within One Year	Due in More Than One Year
Governmental activities:						
1997 Tax Allocation Bonds Loan	$ 4,855,000	$ -	$ (280,000)	$ 4,575,000	$ 300,000	$ 4,275,000
2004 Tax Allocation Bonds Loan	11,045,000	-	(260,000)	10,785,000	265,000	10,520,000
2011 Tax Allocation Bonds Loan	2,550,000	-	-	2,550,000	-	2,550,000
2011 Taxable Housing Allocation Bonds Loan	820,000	-	-	820,000	-	820,000
Original issue discount	(209,253)	-	10,914	(198,339)	-	(198,339)
Subtotal	19,060,747	-	(529,086)	18,531,661	565,000	17,966,661
Due to City of Oakdale	1,603,828	-	-	1,603,828	-	1,603,828
Total	$ 20,664,575	$ -	$ (529,086)	$ 20,135,489	$ 565,000	$ 19,570,489

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1997 Tax Allocation Revenue Bond Loan

The City's Financing Authority issued $7,845,000 of 1997 Tax Allocation Revenue Bonds, for the purpose of assisting the former Redevelopment Agency (Agency) in advance refunding and defeasing $3,110,000 of the 1989 Revenue Bonds, Series A to the Authority on May 29, 1997. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 1997 loan bears interest between 4.3% and 6.0% and is payable semi-annually on December 1 and June 1 through 2027. The loan is subject to optional early redemption on or after June 1, 2007 from any available source with premiums as specified in the agreements. The loan is secured by a first pledge and lien on the Agency's incremental tax revenues excluding amounts required to be set aside in the Agency's Housing Fund. The outstanding principal balance of the loan from the Financing Authority at June 30, 2016 is $4,708,897.

2004 Tax Allocation Revenue Bonds Loan

The City's Financing Authority issued $13,330,000 of 2004 Tax Allocation Revenue Bonds for the purpose of assisting the Agency in advance refunding and defeasing the remaining principal of $1,395,000 of the 1992 Revenue Bond Series A to the Authority on April 7, 2004. The proceeds were loaned to the Agency to the loan agreement.

The 2004 loan bears interest between 2.0% and 5.0% and is payable semi-annually on December 1 and June 1 through 2033. The loan is subject to optional early redemption on or after June 1, 2015 from any available source with premium as specified in the agreements. The loan is secured by a first pledge and lien on the Agency's Low and Moderate Income Housing Fund. The outstanding principal balance of the loan from the Financing Authority at June 30, 2016 is $10,605,000.

2011 Tax Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $2,550,000 of 2011 Tax Allocation Revenue Bonds for the purpose of assisting the Agency to finance certain capital improvements within the Agency's Central City Redevelopment Project Area, pay the costs of issuing the 2011 Non-Housing Bonds and fund a Reserve Account for the 2011 Non-Housing Bonds. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2011 loan bears interest at 7.5% and is payable semi-annually on December 1 and June 1 through 2036. The loan is subject to optional early redemption on or after June 1, 2034 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, 2016 is $2,550,000.

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15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

2011 Taxable Housing Allocation Revenue Bonds Loan from the City of Oakdale Public Financing Authority

The City's Financing Authority issued $820,000 of 2011 Tax Allocation Revenue Bonds for the purpose of assisting the Agency to finance low and moderate income housing projects within or of benefit to the Agency's Central City Redevelopment Project Area, pay the costs of issuing the 2011 Housing Bonds, and fund a Reserve Account for the 2011 Housing Bonds. The proceeds were loaned to the Agency pursuant to the loan agreement.

The 2011 loan bears interest at 9.75% and is payable semi-annually on December 1 and June 1 through 2036. The loan is subject to optional early redemption on or after June 1 2034 from any available source with premium as specified in the agreements. The outstanding principal of the loan from the Financing Authority at June 30, 2016 is $820,000.

Payable to the City of Oakdale

The Successor Agency owes the City of Oakdale 1,603,828 as of June 30, 2016 for monies advanced to the former Redevelopment Agency in prior fiscal years. $748,544 is owed to the System Development Capital Projects Fund, $106,739 is owed to the Equipment Replacement Capital Projects Fund and $748,545 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, 2016, there were no arbitrage liabilities.

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15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

Future debt service at June 30, 2016, is as follows for fiduciary debt:

Fiscal Year Ending June 30,	1997 Tax Allocation Revenue Bonds		2004 Tax Allocation Revenue Bonds		2011 Tax Allocation Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	$ 300,000	$ 278,125	$ 265,000	$ 571,438	$ -	$ 191,250
2018	315,000	260,125	280,000	559,183	-	191,250
2019	335,000	241,225	295,000	546,023	-	191,250
2020	360,000	221,125	300,000	531,862	-	191,250
2021	2,180,000	745,725	1,735,000	2,413,269	-	191,250
2022-2026	1,085,000	100,345	4,085,000	1,803,313	-	956,250
2027-2031	-	-	3,825,000	418,175	-	956,250
2032-2036	-	-	-	-	2,550,000	940,313
Total	$ 4,575,000	$ 1,846,670	$ 10,785,000	$ 6,843,263	$ 2,550,000	$ 3,809,063
Due within one year	$ 300,000	$ 278,125	$ 265,000	$ 571,438	$ -	$ 191,250
Due after one year	4,275,000	1,568,545	10,520,000	6,271,825	2,550,000	3,617,813
Total	$ 4,575,000	$ 1,846,670	$ 10,785,000	$ 6,843,263	$ 2,550,000	$ 3,809,063

Fiscal Year Ending June 30,	2011 Taxable Housing Tax Allocation Revenue Bond		Totals	
	Principal	Interest	Principal	Interest
2017	$ -	$ 79,950	$ 565,000	$ 1,120,763
2018	-	79,950	595,000	1,090,508
2019	-	79,950	630,000	1,058,448
2020	-	79,950	660,000	1,024,187
2021	-	79,950	3,915,000	3,430,194
2022-2026	-	399,750	5,170,000	3,259,658
2027-2031	-	399,750	3,825,000	1,774,175
2032-2036	820,000	393,133	3,370,000	1,333,446
Total	$ 820,000	$ 1,592,383	$ 18,730,000	$ 14,091,379
Due within one year	$ -	$ 79,950	$ 565,000	$ 1,120,763
Due after one year	820,000	1,512,433	18,165,000	12,970,616
Total	$ 820,000	$ 1,592,383	$ 18,730,000	$ 14,091,379

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16. 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.

17. 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, 2015 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, 2015, the OSHC reported $2,059,819 as "Investment in Limited Partnership", representing its partnership capital of the OSHLP at June 30, 2016. Upon dissolution of the OSHLP, net assets of the partnership will be distributed based on the terms of the partnership agreement which may not represent the balance of the OSHC's partnership capital.

Change in Reporting Period

OSHC changed its reporting period to the year ended December 31 from June 30, because the Investment in Limited Partnership in OSHLP is calculated annually based on the financial position of OSHLP as of December 31. Due to the investment being OSHC's largest asset, it was deemed appropriate that both OSHC have the same reporting period as OSHC.

18. PRIOR PERIOD ADJUSTMENTS

The City recorded prior period adjustments to account for certain activities that were previously reported in special revenue funds to the General Fund, due to revenues recorded in those funds were not restricted or committed. The City also recorded prior period adjustments to adjust accumulated depreciation for previously underreported depreciation expense, to adjust deferred inflows of resources to account for differences between actual contributions and the City's proportionate share of contributions, and to adjust deferred outflows of resources to reflect the additional employer pension contributions made in the prior year to the pension plan as deferred employer pension contributions.

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18. PRIOR PERIOD ADJUSTMENTS, Continued

Government-wide Statements

	Net Position, as Previously Reported	Prior Period Adjustment: Capital Assets	Prior Period Adjustment: Deferred Outflows of Resources Related to Pension	Prior Period Adjustment: Deferred Inflows of Resources Related to Pension	Net Position as Restated
Government-Wide Statements					
Governmental Activities	$ 27,351,528	$ (890,432)	$ 2,935,292	$ (58,609)	$ 29,337,779
Business-type Activities	$ 29,675,932	$ -	$ 787,687	$ (15,736)	$ 30,447,883

Fund Financial Statements

	Fund Balance as Previously Reported	Prior Period Adjustment: Cash and Investments	Prior Period Adjustment: Receivables	Prior Period Adjustment: Deferred Outflows of Resources	Prior Period Adjustment: Accounts and Other Payables	Prior Period Adjustment: Deferred Inflows of of Resources	Fund Balance as Restated
Governments Funds							
General Fund	$ 4,002,083	$ 363,947	$ 112	$ -	$ (353,517)	$ (5,040)	$ 4,007,585
Development Activity Special Revenue Fund	$ -	$ (319,979)	$ (112)	$ -	$ 320,091	$ -	$ -
Recreation Activity Special Revenue Fund	$ -	$ (38,466)	$ -	$ -	$ 33,426	$ 5,040	$ -
Police Reserves Special Revenue Fund	$ 5,502	$ (5,502)	$ -	$ -	$ -	$ -	$ -
Enterprise Funds							
Sewer Fund	$ 12,809,700	$ -	$ -	$ 427,841	$ -	$ (8,537)	$ 13,229,004
Aviation Fund	$ 3,147,363	$ -	$ -	$ 4,560	$ -	$ (102)	$ 3,151,821
Water Fund	$ 13,188,506	$ -	$ -	$ 355,286	$ -	$ (7,097)	$ 13,536,695

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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	$ 3,107,320	$ 3,201,760	$ 3,091,001	$ (110,759)
Sales and use taxes	4,807,000	4,807,000	5,103,559	296,559
Franchise taxes	969,000	957,000	946,717	(10,283)
Other taxes	522,300	608,300	615,404	7,104
Licenses and permits	295,000	321,300	431,336	110,036
Fines and forfeitures	258,000	263,000	286,187	23,187
Intergovernmental	389,445	488,792	501,718	12,926
Use of money and property	207,685	222,375	229,145	6,770
Charges for services	406,015	448,265	548,293	100,028
Total revenue	10,961,765	11,317,792	11,753,360	435,568
EXPENDITURES:				
Current:				
General government:	1,293,611	1,437,394	1,347,147	90,247
Public Safety	6,448,318	6,807,715	7,023,225	(215,510)
Protective inspections	833,964	883,225	867,198	16,027
Community development	538,129	513,543	456,932	56,611
Community services	1,074,661	967,359	931,458	35,901
Capital outlay	269,574	276,412	252,886	23,526
Total expenditures	10,458,257	10,885,648	10,878,846	6,802
REVENUES OVER (UNDER) EXPENDITURES	503,508	432,144	874,514	442,370
OTHER FINANCING SOURCES (USES):				
Transfers in	2,872,737	3,442,428	694,415	(2,748,013)
Transfers out	(3,176,104)	(3,895,795)	(1,150,000)	2,745,795
Total other financing sources (uses)	(303,367)	(453,367)	(455,585)	(2,218)
Net change in fund balance	$ 200,141	$ (21,223)	418,929	$ 440,152
FUND BALANCE:				
Beginning of year, as restated			4,007,585	
End of year			$ 4,426,514	

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1. BUDGETS AND BUDGETARY ACCOUNTING, Continued

B Budgetary Comparison Schedules, Continued

Budgetary Comparison Schedule, Housing Special Revenue Fund

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
REVENUES:				
Use of money and property	$ 6,889	$ 42,694	$ 310	$ (42,384)
Total revenues	6,889	42,694	310	(42,384)
EXPENDITURES:				
Current				
Community development	-	9,396	9,348	48
Total expenditures	-	9,396	9,348	48
Net change in fund balance	$ 6,889	$ 33,298	(9,038)	$ (42,336)
FUND BALANCE:				
Beginning of year, as restated			4,136,432	
End of year			$ 4,127,394	

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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:	2016	2015
Measurement date:	6/30/2015	6/30/2014
Proportion of the net pension liability	0.23635%	0.27924%
Proportionate share of the net pension liability	$ 16,222,873	$ 16,945,387
Covered payroll	$ 4,565,165	$ 5,266,653
Proportionate share of the net pension liability as a percentage of covered payroll	355.36%	321.75%
Plan's share of fiduciary net position as a percentage of total pension liability	78.40%	79.82%

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

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

	6/30/2016	6/30/2015
Contractually required contribution (actuarially determined)	$ 1,309,360	$ 1,194,954
Contribution in relation to the actuarially determined contributions	(1,309,360)	(4,999,553)
Contribtion deficiency (excess)	$ -	$ (3,804,599)
Covered payroll	$ 4,809,572	$ 4,565,165
Contributions as a percentage of covered payroll	27.22%	109.52%

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

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SUPPLEMENTARY INFORMATION

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GENERAL FUND

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City of Oakdale
Combining Balance Sheet
General Fund
June 30, 2016

	General Fund	Measure O Fund	Police Reserves Fund	Facilities Fund	Recreation Activities Fund
ASSETS					
Cash and investments	$ 1,137,988	$ 1	$ 5,533	$ 12,706	$ 49,060
Restricted cash and investments	-	-	-	-	-
Receivables:					
Account receivables	87,370	-	-	-	-
Taxes	211,425	-	-	-	-
Interest	612	12	2	-	-
Intergovernmental	1,027,353	348,190	-	-	-
Other receivable	508,586	-	-	-	-
Due from other funds	1,058,890	-	-	-	-
Inventory	93,911	-	-	-	-
Prepaid items and deposits	408,215	-	-	(1,354)	(6,586)
Total Asset	$ 4,534,350	$ 348,203	$ 5,535	$ 11,352	$ 42,474
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	$ 323,226	$ -	$ -	$ 11,352	$ 12,601
Due to other funds	-	197,817	-	-	-
Deposits payable	96,379	-	-	-	29,873
Total liabilities	419,605	197,817	-	11,352	42,474
Fund Balances:					
Nonspendable					
Nonspendable	502,126	-	-	-	-
Unassigned	3,612,619	150,386	5,535	-	-
Total fund balances	4,114,745	150,386	5,535	-	-
Total liabilities and fund balances	$ 4,534,350	$ 348,203	$ 5,535	$ 11,352	$ 42,474

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Engineering and Public Works Admin Fund	Development Services Fund	General Fund Total
$ 10,587	$ 477,438	$ 1,693,313
-	-	-
		-
-	-	87,370
-	-	211,425
-	139	765
-	-	1,375,543
-	-	508,586
-	-	1,058,890
-	-	93,911
(1,440)	(3,909)	394,926
$ 9,147	$ 473,668	$ 5,424,729
$ 9,147	$ 47,610	$ 403,936
-	-	197,817
-	270,210	396,462
9,147	317,820	998,215
-	-	502,126
-	155,848	3,924,388
-	155,848	4,426,514
$ 9,147	$ 473,668	$ 5,424,729

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City of Oakdale
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the year ended June 30, 2016

	General Fund	Measure O Fund	Police Reserves Fund	Facilities Fund	Recreation Activities Fund
REVENUES:					
Property taxes	$ 3,091,001	$ -	$ -	$ -	$ -
Sales and use taxes	3,354,217	1,749,342	-	-	-
Franchise taxes	946,717	-	-	-	-
Other taxes	615,404	-	-	-	-
Licenses and permits	33,046	-	-	-	-
Fines and forfeitures	286,187	-	-	-	-
Intergovernmental	501,718	-	-	-	-
Use of money and property	122,979	1,144	33	102,212	-
Charges for services	173,581	-	-	73,512	50,019
Total revenues	9,124,850	1,750,486	33	175,724	50,019
EXPENDITURES:					
Current:					
General government	1,347,147	-	-	-	-
Public safety	7,023,225	-	-	-	-
Public works	690,828	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	387,864	-	-	314,928	228,666
Capital outlay	252,148	-	-	739	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	9,701,212	-	-	315,667	228,666
REVENUES OVER (UNDER) EXPENDITURES	(576,362)	1,750,486	33	(139,943)	(178,647)
OTHER FINANCING SOURCES (USES):					
Transfers in	2,882,617	-	-	139,943	178,647
Transfers out	(1,605,491)	(2,188,202)	-	-	-
Total other financing sources (uses)	1,277,126	(2,188,202)	-	139,943	178,647
Net change in fund balances	700,764	(437,716)	33	-	-
FUND BALANCES:					
Beginning of year	3,413,981	588,102	5,502		
End of year	$ 4,114,745	$ 150,386	$ 5,535	$ -	$ -

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Engineering and Public Works Admin Fund	Development Services Fund	General Fund Total
$ -	$ -	$ 3,091,001
-	-	5,103,559
-	-	946,717
-	-	615,404
21,425	376,865	431,336
-	-	286,187
-	-	501,718
-	2,777	229,145
18,044	233,138	548,294
39,469	612,780	11,753,361
-	-	1,347,147
-	-	7,023,225
176,370	-	867,198
-	456,932	456,932
-	-	931,458
-	-	252,887
-	-	-
-	-	-
176,370	456,932	10,878,847
(136,901)	155,848	874,514
136,901	-	3,338,108
-	-	(3,793,693)
136,901	-	(455,585)
-	155,848	418,929
		4,007,585
$ -	$ 155,848	$ 4,426,514

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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.

Proposition 84 Toolkit #5 Fund account for revenues and expenditures associated with the State of California Proposition 84 grant.

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.

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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.

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

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.

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, 2016

	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	$ 38,138	$ 1,031,075	$ 12,039	$ 961,870	$ 79,785
Restricted cash and investments	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Interest	10	252	17	266	22
Intergovernmental	-	-	-	-	-
Loans/Notes receivable	3,343,384	-	-	-	-
Other receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items and deposits	-	-	-	-	-
Advances to Successor Agency private purpose trust	-	-	-	-	-
Total Asset	$ 3,381,532	$ 1,031,327	$ 12,056	$ 962,136	$ 79,807
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	$ 76	$ 205,089	$ -	$ 2,888	$ 3,160
Due to other funds	-	-	-	-	-
Deposits payable	-	-	-	-	24,440
Total liabilities	**76**	205,089	-	2,888	27,600
Fund Balances:					
Restricted	3,381,456	826,238	12,056	959,248	52,207
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	3,381,456	826,238	12,056	959,248	52,207
Total liabilities and fund balances	$ 3,381,532	$ 1,031,327	$ 12,056	$ 962,136	$ 79,807

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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
$ 48,743	$ 721,582	$ 91,966	$ 84,269	$ 8,772	$ -	$ 52,971	$ 614,519
-	-	-	-	-	-	-	-
16,095	7,350	-	-	3,413	-	-	-
13	207	25	19	15	-	14	170
-	-	-	2,314	-	-	-	-
-	-	-	678,439	-	-	-	34,854
-	-	-	65	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 64,851	$ 729,139	$ 91,991	$ 765,106	$ 12,200	$ -	$ 52,985	$ 649,543
$ -	$ 59,093	$ 473	$ 57	$ -	$ -	$ 2,500	$ 750
-	-	-	-	-	393,372	-	-
-	-	-	-	-	-	-	-
-	59,093	473	57	-	393,372	2,500	750
64,851	670,046	91,518	765,049	12,200	-	50,485	648,793
-	-	-	-	-	-	-	-
-	-	-	-	-	(393,372)	-	-
64,851	670,046	91,518	765,049	12,200	(393,372)	50,485	648,793
$ 64,851	$ 729,139	$ 91,991	$ 765,106	$ 12,200	$ -	$ 52,985	$ 649,543

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City of Oakdale
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2016

	Special Revenue Funds			Debt Service Funds	
	Public Safety CFD 2007-1 Fund	Education/ Government CTV Fund	NSP Grant Fund	Fire Station Debt Service Fund	2015 Pension Obligation Bond
ASSETS					
Cash and investments	$ 80,698	$ 32,542	$ 42,270	$ 11,724	$ 21,262
Restricted cash and investments	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Interest	16	8	12	18	16
Intergovernmental	-	-	-	-	-
Loans/Notes receivable	-	-	-	-	-
Other receivable	-	9,949	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items and deposits	-	-	-	81,001	-
Advances to Successor Agency private purpose trust	-	-	-	-	-
Total Asset	$ 80,714	$ 42,499	$ 42,282	$ 92,743	$ 21,278
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	$ -	$ 349	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Deposits payable	-	-	-	-	-
Total liabilities	-	349	-	-	-
Fund Balances:					
Restricted	80,714	42,150	42,282	-	-
Assigned	-	-	-	92,743	21,278
Unassigned	-	-	-	-	-
Total fund balances	80,714	42,150	42,282	92,743	21,278
Total liabilities and fund balances	$ 80,714	$ 42,499	$ 42,282	$ 92,743	$ 21,278

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Capital Projects Funds						Total
System Development Capital Project Fund	Bridle Bridge Street Maintenance Fund	Surface Transportation Fund	Prop 84 S. Yosemite Oak Fund	Equipment Replacement Fund	Plan Area Fee	Non-Major Governmental Funds
$ 1,603,546	$ 2,618	$ -	$ -	$ 4,809	$ 175,000	$ 5,720,198
-	43,632	-	-	-	-	43,632
-						-
-	-	-	-	-	-	26,858
983	1	-	-	1	-	2,085
22,221	-	436,957	24,743	-	-	486,235
-	-	-	-	-	-	4,056,677
-	-	-	-	-		10,014
-	-	-	-	-		-
-	-	-	-	-	-	-
-	-	-	-	-	-	81,001
748,544	-	-	-	106,739	-	855,283
$ 2,375,294	$ 46,251	$ 436,957	$ 24,743	$ 111,549	$ 175,000	$ 11,281,983
$ 51,446	$ 6,368	$ 176,744	$ 20,594	$ -	$ -	$ 529,587
-	-	459,212	7,989	-	-	860,573
-	-	-	-	-	-	24,440
51,446	6,368	635,956	28,583	-	-	1,414,600
-	-	-	-	-	-	7,699,293
2,323,848	39,883	-	-	111,549	175,000	2,764,301
-	-	(198,999)	(3,840)	-	-	(596,211)
2,323,848	39,883	(198,999)	(3,840)	111,549	175,000	9,867,383
$ 2,375,294	$ 46,251	$ 436,957	$ 24,743	$ 111,549	$ 175,000	$ 11,281,983

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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, 2016

	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	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	973
Intergovernmental	-	473,770	114,618	-	4,406
Use of money and property	244	5,631	139	6,202	551
Charges for services	-	-	-	-	-
Total revenues	244	479,401	114,757	6,202	5,930
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	9,394
Public works	-	163,435	-	496	-
Community development	1,671	-	-	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	-	-	62,176	-	5,250
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	1,671	163,435	62,176	496	14,644
REVENUES OVER (UNDER) EXPENDITURES	(1,427)	315,966	52,581	5,706	(8,714)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	(269,633)	(50,000)	-	-
Total other financing sources (uses)	-	(269,633)	(50,000)	-	-
Net change in fund balances	(1,427)	46,333	2,581	5,706	(8,714)
FUND BALANCES:					
Beginning of year	3,382,883	779,905	9,475	953,542	60,921
End of year	$ 3,381,456	$ 826,238	$ 12,056	$ 959,248	$ 52,207

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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
$ -	$ 877,846	$ -	$ -	$ 322,453	$ -	$ -	$ -
180,943	-	-	-	-	-	-	-
-	-	-	-	-	-	6,442	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	23,708	308,242	-	-	-	-
297	4,125	554	1,101	95	-	319	3,977
-	12,900	-	-	-	81,275	-	-
181,240	894,871	24,262	309,343	322,548	81,275	6,761	3,977
-	-	-	-	-	-	2,500	9,923
-	-	-	-	-	-	-	-
-	-	-	305,928	-	-	-	-
-	-	-	11,772	-	-	-	-
-	960,624	-	-	-	-	-	-
-	-	1,020	-	-	-	-	18,043
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	960,624	1,020	317,700	-	-	2,500	27,966
181,240	(65,753)	23,242	(8,357)	322,548	81,275	4,261	(23,989)
-	-	-	-	-	-	-	-
(160,000)	-	(7,782)	-	(310,000)	-	-	-
(160,000)	-	(7,782)	-	(310,000)	-	-	-
21,240	(65,753)	15,460	(8,357)	12,548	81,275	4,261	(23,989)
43,611	735,799	76,058	773,406	(348)	(474,647)	46,224	672,782
$ 64,851	$ 670,046	$ 91,518	$ 765,049	$ 12,200	$ (393,372)	$ 50,485	$ 648,793

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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, 2016

	Special Revenue Funds			Debt Service Funds	
	Public Safety CFD 2007-1 Fund	Education/ Government CTV Fund	NSP Grant Fund	Fire Station Debt Service Fund	2015 Pension Obligation Bond
REVENUES:					
Property taxes	$ 109,169	$ -	$ -	$ -	$ -
Sales and use taxes	-	-	-	-	-
Franchise taxes	-	40,763	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Use of money and property	227	128	251	316	276
Charges for services	-	-	-	-	578,419
Total revenues	109,396	40,891	251	316	578,695
EXPENDITURES:					
Current:					
General government	-	5,404	-	-	1,651
Public safety	-	-	-	2,114	-
Public works	-	-	-	-	-
Community development	-	-	25	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	-	9,240	-	-	-
Debt service:					
Principal	-	-	-	146,103	439,500
Interest and fiscal charges	-	-	-	56,953	153,728
Total expenditures	-	14,644	25	205,170	594,879
REVENUES OVER (UNDER) EXPENDITURES	109,396	26,247	226	(204,854)	(16,184)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	170,000	-
Transfers out	(60,000)	-	-	-	-
Total other financing sources (uses)	(60,000)	-	-	170,000	-
Net change in fund balances	49,396	26,247	226	(34,854)	(16,184)
FUND BALANCES:					
Beginning of year	31,318	15,903	42,056	127,597	37,462
End of year	$ 80,714	$ 42,150	$ 42,282	$ 92,743	$ 21,278

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Capital Projects Funds						Total
System Development Capital Project Fund	Bridle Bridge Street Maintenance Fund	Surface Transportation Fund	Prop 84 S. Yosemite Oark Fund	Equipment Replacement Fund	Plan Area Fee Fund	Non-Major Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,309,468
-	-	-	-	-	-	180,943
-	-	-	-	-	-	47,205
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	973
17,971	-	1,010,727	25,947	-	-	1,979,389
22,620	11	(8)	-	122	-	47,178
903,170	39,872	-	-	3,965	175,000	1,794,601
943,761	39,883	1,010,719	25,947	4,087	175,000	5,359,757
48,703	-	-	-	-	-	68,181
-	-	-	-	-	-	11,508
231,775	-	743,842	-	-	-	1,445,476
-	-	-	-	-	-	13,468
98,797	-	-	28,667	-	-	1,088,088
161,617	-	-	-	41,553	-	298,899
9,000	-	-	-	-	-	594,603
-	-	-	-	-	-	210,681
549,892	-	743,842	28,667	41,553	-	3,730,904
393,869	39,883	266,877	(2,720)	(37,466)	175,000	1,628,853
-	-	-	-	-	-	170,000
-	-	-	-	-	-	(857,415)
-	-	-	-	-	-	(687,415)
393,869	39,883	266,877	(2,720)	(37,466)	175,000	941,438
1,929,979	-	(465,876)	(1,120)	149,015	-	8,925,945
$ 2,323,848	$ 39,883	$ (198,999)	$ (3,840)	$ 111,549	$ 175,000	$ 9,867,383

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 110,000	$ 110,000	$ -	$ (110,000)
Use of money and property	155	155	244	89
Total revenues	110,155	110,155	244	(109,911)
EXPENDITURES:				
Current:				
Community development	103,949	103,949	1,671	102,278
Total expenditures	103,949	103,949	1,671	102,278
Net change in fund balances	$ 6,206	$ 6,206	(1,427)	$ (7,633)
FUND BALANCES:				
Beginning of year			3,382,883	
End of year			$ 3,381,456	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 460,003	$ 490,400	$ 473,770	$ (16,630)
Use of money and property	4,000	4,000	5,631	1,631
				-
Total revenues	464,003	494,400	479,401	(14,999)
EXPENDITURES:				
Current:				
Public works	500,500	952,145	163,435	788,710
Total expenditures	500,500	952,145	163,435	788,710
REVENUES OVER (UNDER) EXPENDITURES	(36,497)	(457,745)	315,966	773,711
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(269,633.00)	(269,633)	-
Total other financing sources (uses)	-	(269,633.00)	(269,633)	-
Net change in fund balances	$ (36,497)	$ (727,378)	46,333	$ 773,711
FUND BALANCES:				
Beginning of year, as restated			779,905	
End of year			$ 826,238	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 100,000	$ 100,000	$ 114,618	$ 14,618
Use of money and property	120	120	139	19
Total revenues	100,120	100,120	114,757	14,637
EXPENDITURES:				
Capital outlay	25,000	59,500	62,176	(2,676)
Total expenditures	25,000	59,500	62,176	(2,676)
REVENUES OVER (UNDER) EXPENDITURES	75,120	40,620	52,581	11,961
OTHER FINANCING SOURCES (USES):				
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing sources (uses)	(50,000)	(50,000)	(50,000)	-
Net change in fund balances	$ 25,120	$ (9,380)	2,581	$ 11,961
FUND BALANCES:				
Beginning of year, as restated			9,475	
End of year			$ 12,056	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 2,000	$ 3,000	$ 6,202	$ 3,202
Total revenues	2,000	169,629	6,202	(163,427)
EXPENDITURES:				
Current:				
Public works	-	75,941	496	75,445
Total expenditures	-	75,941	496	75,445
Net change in fund balances	$ 2,000	$ 93,688	$ 5,706	$ (87,982)
FUND BALANCES:				
Beginning of year, as restated			953,542	
End of year			$ 959,248	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Licenses and permits	$ -	$ -	$ 973	$ 973
Fines and forfeitures	1,500	1,500	4,406	2,906
Intergovernmental	-	-	551	551
Total revenues	2,075	2,075	5,930	3,855
EXPENDITURES:				
Current:				
General government	-	-	9,394	(9,394)
Parks and recreation	-	-	5,250	(5,250)
Total expenditures	33,400	33,400	14,644	18,756
Net change in fund balances	$ (31,325)	$ (31,325)	(8,714)	$ 22,611
FUND BALANCES:				
Beginning of year, as restated			60,921	
End of year			$ 52,207	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Sales and use taxes	$ 155,000	$ 155,000	$ 180,943	$ 25,943
Use of money and property	125	125	297	172
Total revenues	155,125	155,125	181,240	26,115
REVENUES OVER (UNDER) EXPENDITURES	155,125	155,125	181,240	26,115
OTHER FINANCING SOURCES (USES):				
Transfers out	(160,000)	(160,000)	(160,000)	-
Total other financing sources (uses)	(160,000)	(160,000)	(160,000)	-
Net change in fund balances	$ (4,875)	$ (4,875)	21,240	$ 26,115
FUND BALANCES:				
Beginning of year, as restated			43,611	
End of year			$ 64,851	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Property taxes	$ 854,473	$ 869,277	$ 877,846	$ 8,569
Use of money and property	3,210	3,210	4,125	915
Charges for services	6,506	-	12,900	12,900
Total revenues	864,189	872,487	894,871	22,384
EXPENDITURES:				
Current:				
Parks and recreation	1,013,253	1,026,690	960,624	66,066
Total expenditures	1,013,253	1,026,690	960,624	66,066
Net change in fund balances	$ (149,064)	$ (154,203)	$ (65,753)	$ 88,450
FUND BALANCES:				
Beginning of year, as restated			735,799	
End of year			$ 670,046	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 18,000	$ 18,000	$ 23,708	$ 5,708
Use of money and property	300	300	554	254
Total revenues	18,300	18,300	24,262	5,962
EXPENDITURES:				
Capital outlay	2,000	2,000	1,020	980
Total expenditures	2,000	2,000	1,020	980
REVENUES OVER (UNDER) EXPENDITURES	16,300	16,300	23,242	6,942
OTHER FINANCING SOURCES (USES):				
Transfers out	(10,000)	(10,000)	(7,782)	2,218
Total other financing sources (uses)	(10,000)	(10,000)	(7,782)	2,218
Net change in fund balances	$ 6,300	$ 6,300	15,460	$ 9,160.0
FUND BALANCES:				
Beginning of year, as restated			76,058	
End of year			$ 91,518	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ -	$ 308,242	$ 308,242
Use of money and property	230	230	1,101	871
Total revenues	230	230	309,343	309,113
EXPENDITURES:				
Current:				
Public works	-	311,232	305,928	5,304
Community development	5,651	5,651	11,772	(6,121)
Total expenditures	5,651	316,883	317,700	(817)
Net change in fund balances	$ (5,421)	$ (316,653)	(8,357)	$ 308,296
FUND BALANCES:				
Beginning of year, as restated			773,406	
End of year			$ 765,049	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Property taxes	$ 310,500	$ 321,000	$ 322,453	$ 1,453
Total revenues	310,600	321,100	322,548	1,448
REVENUES OVER (UNDER) EXPENDITURES	310,600	321,100	322,548	1,448
OTHER FINANCING SOURCES (USES):				
Transfers out	(310,000)	(310,000)	(310,000)	-
Total other financing sources (uses)	(310,000)	(310,000)	(310,000)	-
Net change in fund balances	$ 600	$ 11,100	12,548	$ 1,448
FUND BALANCES:				
Beginning of year, as restated			(348)	
End of year			$ 12,200	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for services	$ 36,000	$ 45,000	$ 81,275	$ 36,275
Total revenues	36,000	45,000	81,275	36,275
Net change in fund balances	$ 36,000	$ 45,000	81,275	$ 36,275
FUND BALANCES:				
Beginning of year, as restated			(474,647)	
End of year			$ (393,372)	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Franchise taxes	$ 6,000	$ 6,000	$ 6,442	$ 442
Use of money and property	125	175	319	144
Total revenues	6,125	6,175	6,761	586
EXPENDITURES:				
Current:				
General government	2,500	-	2,500	(2,500)
Total expenditures	2,500	-	2,500	(2,500)
Net change in fund balances	$ 3,625	$ 6,175	4,261	$ (1,914)
FUND BALANCES:				
Beginning of year, as restated			46,224	
End of year			$ 50,485	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 800	$ 2,500	$ 3,977	$ 1,477
Total revenues	800	2,500	3,977	1,477
Current:				
General government	7,022	19,022	9,923	9,099
Capital outlay	-	30,000	18,043	11,957
Total expenditures	9,022	49,022	27,966	21,056
Net change in fund balances	$ (8,222)	$ (46,522)	(23,989)	$ 22,533
FUND BALANCES:				
Beginning of year, as restated			672,782	
End of year			$ 648,793	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Property taxes	$ 77,798	$ 108,000	$ 109,169	$ 1,169
Use of money and property	50	50	227	177
Total revenues	77,848	108,050	109,396	1,346
REVENUES OVER (UNDER) EXPENDITURES	77,848	108,050	109,396	1,346
OTHER FINANCING SOURCES (USES):				
Transfers out	(60,000)	(60,000)	(60,000)	-
Total other financing sources (uses)	(60,000)	(60,000)	(60,000)	-
Net change in fund balances	$ 17,848	$ 48,050	49,396	$ 1,346
FUND BALANCES:				
Beginning of year, as restated			31,318	
End of year			$ 80,714	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Franchise taxes	$ 35,000	$ 35,000	$ 40,763	$ 5,763
Use of money and property	180	180	128	(52)
Total revenues	35,180	35,180	40,891	5,711
EXPENDITURES:				
Current:				
General government	5,000	5,000	5,404	(404)
Capital outlay	35,000	40,000	9,240	30,760
Total expenditures	40,000	45,000	14,644	30,356
Net change in fund balances	$ (4,820)	$ (9,820)	26,247	$ 36,067
FUND BALANCES:				
Beginning of year, as restated			15,903	
End of year			$ 42,150	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 175	$ 175	$ 251	$ 76
Total revenues	175	175	251	76
EXPENDITURES:				
Current:				
Community development	10,071	10,071	25	10,046
Total expenditures	10,071	10,071	25	10,046
Net change in fund balances	$ (9,896)	$ (9,896)	226	$ 10,122
FUND BALANCES:				
Beginning of year, as restated			42,056	
End of year			$ 42,282	

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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, 2016

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 1,500	$ 1,500	$ 316	$ (1,184)
Total revenues	1,500	1,500	316	(1,184)
EXPENDITURES:				
Current:				
Public safety	3,550	3,550	2,114	1,436
Debt service:				
Principal	2,375,000	2,375,000	146,103	2,228,897
Interest and fiscal charges	107,372	107,372	56,953	50,419
Total expenditures	2,485,922	2,485,922	205,170	2,280,752
REVENUES OVER (UNDER) EXPENDITURES	(2,484,422)	(2,484,422)	(204,854)	2,279,568
OTHER FINANCING SOURCES (USES):				
Transfers in	170,000	170,000	170,000	-
Total other financing sources (uses)	170,000	170,000	170,000	-
Net change in fund balances	$ (2,314,422)	$ (2,314,422)	(34,854)	$ 2,279,568
FUND BALANCES:				
Beginning of year, as restated			127,597	
End of year			$ 92,743	

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 276	$ 276
Charges for services	598,097	598,097	578,419	(19,678)
Total revenues	598,097	598,097	578,695	(19,402)
EXPENDITURES:				
Current:				
General government	-	-	1,651	(1,651)
Debt service:				
Principal	153,730	439,500	439,500	-
Interest and fiscal charges	439,500	153,730	153,728	2
Total expenditures	593,230	593,230	594,879	(1,649)
Net change in fund balances	$ 4,867	$ 4,867	(16,184)	$ (21,051)
FUND BALANCES:				
Beginning of year, as restated			37,462	
End of year			$ 21,278	

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 776,728	$ 17,971	$ (758,757)
Use of money and property	14,030	14,030	22,620	8,590
Charges for services	593,000	608,000	903,170	295,170
Total revenues	607,030	1,398,758	943,761	(454,997)
EXPENDITURES:				
Current:				
General government	25,000	63,255	48,703	14,552
Public works	80,000	203,871	231,775	(27,904)
Parks and recreation	75,000	191,000	98,797	92,203
Capital outlay	55,000	954,154	161,617	792,537
Total expenditures	244,000	1,421,280	549,892	871,388
Net change in fund balances	$ 363,030	$ (22,522)	393,869	$ 416,391
FUND BALANCES:				
Beginning of year, as restated			1,929,979	
End of year			$ 2,323,848	

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City of Oakdale

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Briddle Bridge Street Maintenance Fund
For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ -	$ -	$ 11	$ 11
Charges for services	-	14,768	39,872	25,104
Total revenues	-	14,768	39,883	25,115
Net change in fund balances	$ -	$ 14,768	39,883	$ 25,115
FUND BALANCES:				
Beginning of year, as restated			-	
End of year			$ 39,883	

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ (71,640)	$ 1,010,727	$ 1,082,367
Use of money and property	200	200	(8)	(208)
Total revenues	200	(71,440)	1,010,719	1,082,159
EXPENDITURES:				
Current:				
Public works	-	842,883	743,842	99,041
Total expenditures	-	842,883	743,842	99,041
Net change in fund balances	$ 200	$ (914,323)	266,877	$ 1,181,200
FUND BALANCES:				
Beginning of year, as restated			(465,876)	
End of year			$ (198,999)	

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City of Oakdale

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Prop 84 S. Yosemite Oark Fund
For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 503,111	$ 527,854	$ 25,947	$ (501,907)
Total revenues	503,111	527,854	25,947	(501,907)
EXPENDITURES:				
Current:				
Parks and recreation	500,000	500,000	28,667	471,333
Total expenditures	500,000	500,000	28,667	471,333
Net change in fund balances	$ 3,111	$ 27,854	(2,720)	$ (30,574)
FUND BALANCES:				
Beginning of year, as restated			(1,120)	
End of year			$ (3,840)	

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Use of money and property	$ 500	$ 500	$ 122	$ (378)
Charges for services	4,000	4,000	3,965	(35)
Total revenues	4,500	4,500	4,087	(413)
EXPENDITURES:				
Capital outlay	-	41,552	41,553	(1)
Total expenditures	-	41,552	41,553	(1)
Net change in fund balances	$ 4,500	$ (37,052)	(37,466)	$ (414)
FUND BALANCES:				
Beginning of year, as restated			149,015	
End of year			$ 111,549	

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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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for services	$ -	$ 70,000	$ 175,000	$ 105,000
Total revenues	-	70,000	175,000	105,000
Net change in fund balances	$ -	$ 70,000	175,000	$ 105,000
FUND BALANCES:				
Beginning of year, as restated			-	
End of year			$ 175,000	

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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

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City of Oakdale
Combining Statement of Net Position
All Internal Service Funds
June 30, 2016

	Fire Equipement Replacement Fund	Dental Insurance Fund	Employee FSA Fund
ASSETS			
Cash and investments	525,323	33,688	1,266
Receivables:			
Account receivables	-	1,698	-
Interest	127	9	-
Total assets	525,450	35,395	1,266
LIABILITIES			
Accounts payable and accrued liabilities	-	3,096	-
Due to other funds	-	-	500
Total liabilities	-	3,096	500
NET POSITION			
Unrestricted	525,450	32,299	766
Total net position	$ 525,450	$ 32,299	$ 766

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Risk Management Fund	Employee Liability Fund	Information Technology Fund	Vehicle Replacement Fund	Facilities Maintenance Fund	Total
169,087	2,488,622	12,418	171,861	234,740	3,637,005
-	-	-	-	-	1,698
41	584	-	50	-	811
169,128	2,489,206	12,418	171,911	234,740	3,639,514
-	97,544	6,337	65,425	-	172,402
-	-	-	-	-	500
-	97,544	6,337	65,425	-	172,902
169,128	2,391,662	6,081	106,486	234,740	3,466,612
$ 169,128	$ 2,391,662	$ 6,081	$ 106,486	$ 234,740	$ 3,466,612

Revised Draft 2-21-17

City of Oakdale
Combining Statement of Revenues, Expenses and Changes in Net Position
All Internal Service Funds
For the year ended June 30, 2016

	Fire Equipement Replacement Fund	Dental Insurance Fund	Employee FSA Fund	Risk Management Fund
OPERATING REVENUES:				
Interdepartmental charges	$ 200,000	$ 55,914	$ 8,052	$ 109,106
Total operating revenues	200,000	55,914	8,052	109,106
OPERATING EXPENSES:				
Administration	-	-	-	67,507
Maintenance and operation	-	41,055	7,984	-
Total operating expenses	-	41,055	7,984	67,507
OPERATING INCOME (LOSS)	200,000	14,859	68	41,599
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	2,463	159	698	736
Total non-operating revenues (expenses)	2,463	159	698	736
NET INCOME (LOSS) BEFORE TRANSFERS	202,463	15,018	766	42,335
Transfer in	-	-	-	-
Total transfers	-	-	-	-
Change in net position	202,463	15,018	766	42,335
NET POSITION				
Beginning of year	322,987	17,281	-	126,793
End of year	$ 525,450	$ 32,299	$ 766	$ 169,128

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Employee Liability Fund	Information Technology Fund	Vehicle Replacement Fund	Facilities Maintenance Fund	Total
$ 28,720	$ 144,220	$ 50,702	$ -	$ 596,714
28,720	144,220	50,702	-	596,714
174,570	-	-	-	242,077
-	160,744	96,436	15,300	321,519
174,570	160,744	96,436	15,300	563,596
(145,850)	(16,524)	(45,734)	(15,300)	33,118
11,529	61	1,101	40	16,787
11,529	61	1,101	40	16,787
(134,321)	(16,463)	(44,633)	(15,260)	49,905
900,000	-	-	250,000	1,150,000
900,000	-	-	250,000	1,150,000
765,679	(16,463)	(44,633)	234,740	1,199,905
1,625,983	22,544	151,119	-	2,266,707
$ 2,391,662	$ 6,081	$ 106,486	$ 234,740	$ 3,466,612

Revised Draft 2-2-17

City of Oakdale
Combining Statement of Cash Flows
All Internal Service Funds
For the year ended June 30, 2016

	Fire Equipement Replacement Fund	Dental Insurance Fund	Employee FSA Fund
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from city charges	$ 200,000	$ 55,686	$ 8,052
Payment to suppliers and users	-	(40,103)	(7,984)
Net cash provided by (used in) operating activities	200,000	15,583	68
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Cash receipts from other funds	-	-	500
Net cash provided by noncapital financing activities	-	-	500
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest income received	2,472	160	698
Net cash provided by investing activities	2,472	160	698
Net increase (decrease) in cash and cash equivalents	202,472	15,743	1,266
CASH AND CASH EQUIVALENTS:			
Beginning of year	322,851	17,945	-
End of year	$ 525,323	$ 33,688	$ 1,266
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 200,000	$ 14,859	$ 68
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Changes in assets and liabilities:			
Accounts receivable	-	(228)	-
Accounts payable and accrued liabilities	-	952	-
Total adjustments	-	724	-
Net cash provided by (used in) operating activities	$ 200,000	$ 15,583	$ 68

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Risk Management Fund	Employee Liability Fund	Information Technology Fund	Vehicle Replacement Fund	Facilities Maintenance Fund	Total
$ 109,106	$ 28,720	$ 144,220	$ 50,702	$ -	$ 596,486
(67,507)	(77,026)	(169,546)	(31,011)	(15,300)	(408,477)
41,599	(48,306)	(25,326)	19,691	(15,300)	188,009
-	900,000	-	-	250,000	1,150,500
-	900,000	-	-	250,000	1,150,500
750	11,676	94	1,122	40	17,012
750	11,676	94	1,122	40	17,012
42,349	863,370	(25,232)	20,813	234,740	1,355,521
126,738	1,625,252	37,650	151,048	-	2,281,484
$ 169,087	$ 2,488,622	$ 12,418	$ 171,861	$ 234,740	$ 3,637,005
$ 41,599	$ (145,850)	$ (16,524)	$ (45,734)	$ (15,300)	$ 33,118
-	-	-	-	-	(228)
-	97,544	(8,802)	65,425	-	155,119
-	97,544	(8,802)	65,425	-	154,891
$ 41,599	$ (48,306)	$ (25,326)	$ 19,691	$ (15,300)	$ 188,009

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FIDUCIARY FUNDS

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2-2-17

City of Oakdale
Agency Funds
Combining Statement of Assets and Liabilities
June 30, 2016

	Senior Housing Corporation	G&J Streets Assessments	Developer Activity	Refuse Collection
ASSETS				
Cash and investments	$ 19,855	$ 33,430	$ 180,174	$ 151,129
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	-	-	-	220,800
Taxes	-	-	-	-
Interest	5	9	-	-
Total assets	$ 19,860	$ 33,439	$ 180,174	$ 371,929
LIABILITIES				
Accounts payable	$ -	$ -	$ 14,909	$ 153,370
Amounts held in trust	19,860		165,265	218,559
Due to bondholders	-	33,439	-	-
Total liabilities	$ 19,860	$ 33,439	$ 180,174	$ 371,929

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Bridle Ridge CFD 2003-2	Bridle Ridge CFD 2004-1	Bridle Ridge CFD 2005-1	Crane/ Crossing Plane	Sierra Point Plan	Heritage Oaks CFD 2007-1
$ 257,274	$ 91,655	$ 260,466	$ -	$ -	$ 84,600
262,305	99,773	219,992	-	-	-
-	-	-	-	-	-
4,628	758	3,388	-	-	-
57	21	61	-	-	28
$ 524,264	$ 192,207	$ 483,907	$ -	$ -	$ 84,628
$ -	$ -	$ -	$ -	$ -	$ -
262,305	99,773	219,992	-	-	84,628
261,959	92,434	263,915	-	-	-
$ 18,740	$ 192,207	$ 483,907	$ -	$ -	$ 84,628

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City of Oakdale
Agency Funds
Combining Statement of Assets and Liabilities
June 30, 2016

	Bridle Ridge South Trail Trust	Crane/ Patterson Signal Trust	Animal Control Trust	K-9 Unit
ASSETS				
Cash and investments	$ 1,072,016	$ 204,731	$ 25,768	$ 4,651
Restricted cash and investments	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	296	57	7	2
Total assets	$ 1,072,312	$ 204,788	$ 25,775	$ 4,653
LIABILITIES				
Accounts payable	$ -	$ -	$ 1,460	$ 515
Amounts held in trust	1,072,312	204,788	24,315	4,138
Due to bondholders	-	-	-	-
Total liabilities	$ 1,072,312	$ 204,788	$ 18,740	$ 4,653

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Tesoro Safeguard	Senior Center Trust	Police Range Trust	Senior Outreach	Police Equestrian Unit	Total
$ 50,000	$ 10,584	$ 20,897	$ 67,990	$ 1,825	$ 2,537,045
-	-	-	-	-	582,070
-	-	6,441	-	-	227,241
-	-	-	-	-	8,774
-	4	5	-	-	552
$ 50,000	$ 10,588	$ 27,343	$ 67,990	$ 1,825	$ 3,355,682
$ -	$ 411	$ -	$ -	$ 242	$ 170,907
50,000	10,177	27,343	67,990	1,583	2,533,028
-	-	-	-	-	651,747
$ 50,000	$ 10,588	$ 27,343	$ 67,990	$ 1,825	$ 3,355,682

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City of Oakdale
Agency Funds
Combining Statement of Changes in Assets and Liabilities
June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Sernior Housing Corporation				
ASSETS				
Cash and investments	$ 19,724	$ 131	$ -	$ 19,855
Receivables:				
Accounts	-	-	-	-
Interest	10	5	(10)	5
Total Assets	$ 19,734	$ 136	$ (10)	$ 19,860
LIABILITIES				
Amounts held in trust	$ 19,734	$ 126	$ -	$ 19,860
Total Liabilities	$ 19,734	$ 126	$ -	$ 19,860
G & J Street Assessments				
ASSETS				
Cash and investments	$ 33,209	$ 221	$ -	$ 33,430
Receivables:				
Accounts	-	-	-	-
Interest	16	9	(16)	9
Total Assets	$ 33,225	$ 230	$ (16)	$ 33,439
LIABILITIES				
Accounts payable and other accrued liabilities	$ -	$ -	$ -	$ -
Due to bondholders	33,225	214	-	33,439
Total Liabilities	$ 33,225	$ 214	$ -	$ 33,439
Developer Activity				
ASSETS				
Cash and investments	$ 192,461	$ -	$ (12,287)	$ 180,174
Receivables:				
Accounts	-	-	-	-
Interest	-	-	-	-
Total Assets	$ 192,461	$ -	$ (12,287)	$ 180,174
LIABILITIES				
Accounts payable and other accrued liabilities	$ 19,995	$ -	$ (5,086)	$ 14,909
Amounts held in trust	172,466	-	(7,201)	165,265
Total Liabilities	$ 192,461	$ -	$ (12,287)	$ 180,174

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	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Refuse Collection				
ASSETS				
Cash and investments	$ 159,805	$ -	$ (8,676)	$ 151,129
Receivables:				
Accounts	213,644	220,800	(213,644)	220,800
Interest	-	-	-	-
Total Assets	$ 373,449	$ 220,800	$ (222,320)	$ 371,929
LIABILITIES				
Accounts payable and other accrued liabilities	$ 159,805	$ -	$ (6,435)	$ 153,370
Amounts held in trust	213,644	4,915	-	218,559
Total Liabilities	$ 373,449	$ 4,915	$ (6,435)	$ 371,929
Bridle Ridge CFD 2003-2				
ASSETS				
Cash and investments	$ 219,889	$ 37,385	$ -	$ 257,274
Restricted cash and investments	264,512	-	(2,207)	262,305
Receivables:				
Taxes	-	4,628	-	4,628
Interest	86	57	(86)	57
Total Assets	$ 484,487	$ 42,070	$ (2,293)	$ 524,264
LIABILITIES				
Accounts payable and other accrued liabilities	$ 45	$ -	$ (45)	$ -
Amounts held in trust	264,511	-	(2,206)	262,305
Due to bondholders	219,931	42,028	-	261,959
Total Liabilities	$ 484,487	$ 42,028	$ (2,251)	$ 524,264
Bridle Ridge CFD 2004-1				
ASSETS				
Cash and investments	$ 80,737	$ 10,918	$ -	$ 91,655
Restrcited cash and investment	100,572	-	(799)	99,773
Receivables:				
Taxes	-	758	-	758
Interest	31	21	(31)	21
Total Assets	$ 181,340	$ 11,697	$ (830)	$ 192,207
LIABILITIES				
Accounts payable and other accrued liabilities	$ 30	$ -	$ (30)	$ -
Amounts held in trust	100,572	-	(799)	99,773
Due to bondholders	80,738	11,696	-	92,434
Total Liabilities	$ 181,340	$ 11,696	$ (829)	$ 192,207

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City of Oakdale
Agency Funds
Combining Statement of Changes in Assets and Liabilities
June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Bridle Ridge CFD 2005-1				
ASSETS				
Cash and investments	$ 149,394	$ 111,072	$ -	$ 260,466
Restrcited cash and investment	221,442	-	(1,450)	219,992
Receivables:				
Taxes	-	3,388	-	3,388
Interest	59	61	(59)	61
Total Assets	$ 370,895	$ 114,521	$ (1,509)	$ 483,907
LIABILITIES				
Accounts payable and other accrued liabilities	$ 738	$ -	$ (738)	$ -
Amounts held in trust	221,442	-	(1,450)	219,992
Due to bondholders	148,715	115,200	-	263,915
Total Liabilities	$ 370,895	$ 115,200	$ (2,188)	$ 483,907
Crane/ Crossing Plane				
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Receivables:				
Accounts	37,614	-	(37,614)	-
Total Assets	$ 37,614	$ -	$ (37,614)	$ -
LIABILITIES				
Accounts payable and other accrued liabilities	$ 37,614	$ -	$ (37,614)	$ -
Total Liabilities	$ 37,614	$ -	$ (37,614)	$ -
Sierra Point Plan				
ASSETS				
Cash and investments	$ -	$ -	$ (417,752)	$ -
Receivables:				
Accounts	442,869	-	(442,869)	-
Total Assets	$ 442,869	$ -	$ (860,621)	$ -
LIABILITIES				
Accounts payable and other accrued liabilities	$ 442,869	$ -	$ (442,869)	$ -
Amounts held in trust	-	-	(417,752)	(417,752)
Total Liabilities	$ 442,869	$ -	$ (860,621)	$ (417,752)

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	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Heritage Oaks CFD 2007-1				
ASSETS				
Cash and investments	$ 100,151	$ -	$ (15,551)	$ 84,600
Receivables:				
Accounts	-	-	-	-
Interest	52	28	(52)	28
Total Assets	$ 100,203	$ 28	$ (15,603)	$ 84,628
LIABILITIES				
Accounts payable and other accrued liabilities	$ -	$ -	$ -	$ -
Amounts held in trust	100,203	-	(15,575)	84,628
Total Liabilities	$ 100,203	$ -	$ (15,575)	$ 84,628
Bridle Ridge South Trail Trust				
ASSETS				
Cash and investments	$ 619,386	$ 452,630	$ -	$ 1,072,016
Due from other funds	445,724	-	(445,724)	-
Receivables:				
Interest	350	296	(350)	296
Total Assets	$ 1,065,460	$ 452,926	$ (446,074)	$ 1,072,312
LIABILITIES				
Amounts held in trust	$ 1,065,460	$ 6,852	$ -	$ 1,072,312
Total Liabilities	$ 1,065,460	$ 6,852	$ -	$ 1,072,312
Crane/ Patterson Signal Trust				
ASSETS				
Cash and investments	$ 203,378	$ 1,353	$ -	$ 204,731
Receivables:				
Interest	101	57	(101)	57
Total Assets	$ 203,479	$ 1,410	$ (101)	$ 204,788
LIABILITIES				
Amounts held in trust	$ 203,479	$ 1,309	$ -	$ 204,788
Total Liabilities	$ 203,479	$ 1,309	$ -	$ 204,788

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City of Oakdale
Agency Funds
Combining Statement of Changes in Assets and Liabilities
June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Animal Control Trust				
ASSETS				
Cash and investments	$ 24,426	$ 1,342	$ -	$ 25,768
Receivables:				
Accounts	-	-	-	-
Interest	12	7	(12)	7
Total Assets	$ 24,438	$ 1,349	$ (12)	$ 25,775
LIABILITIES				
Accounts payable and other accrued liabilities	$ 1,773	$ -	$ (313)	$ 1,460
Amounts held in trust	22,665	1,650	-	24,315
Total Liabilities	$ 24,438	$ 1,650	$ (313)	$ 25,775
K - 9 Unit Trust				
ASSETS				
Cash and investments	$ 11,326	$ -	$ (6,675)	$ 4,651
Receivables:				
Interest	6	2	(6)	2
Total Assets	$ 11,332	$ 2	$ (6,681)	$ 4,653
LIABILITIES				
Accounts payable and other accrued liabilities	$ 400	$ 115	$ -	$ 515
Amounts held in trust	10,932	-	(6,794)	4,138
Total Liabilities	$ 11,332	$ 115	$ (6,794)	$ 4,653
Tesoro Safeguard				
ASSETS				
Cash and investments	$ 50,000	$ -	$ -	$ 50,000
Receivables:				
Interest	-	-	-	-
Total Assets	$ 50,000	$ -	$ -	$ 50,000
LIABILITIES				
Amounts held in trust	$ 50,000	$ -	$ -	$ 50,000
Total Liabilities	$ 50,000	$ -	$ -	$ 50,000

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	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Senior Center Trust				
ASSETS				
Cash and investments	$ 10,291	$ 293	$ -	$ 10,584
Receivables:				
Accounts	-	-	-	-
Interest	5	4	(5)	4
Total Assets	$ 10,296	$ 297	$ (5)	$ 10,588
LIABILITIES				
Accounts payable and other accrued liabilities	$ 793	$ -	$ (382)	$ 411
Amounts held in trust	9,503	674	-	10,177
Total Liabilities	$ 10,296	$ 674	$ (382)	$ 10,588
Police Range Trust				
ASSETS				
Cash and investments	$ 11,909	$ 8,988	$ -	$ 20,897
Receivables:				
Accounts	-	6,441	-	6,441
Interest	5	5	(5)	5
Total Assets	$ 11,914	$ 15,434	$ (5)	$ 27,343
LIABILITIES				
Accounts payable and other accrued liabilities	$ -	$ -	$ -	$ -
Amounts held in trust	11,914	15,429	-	27,343
Total Liabilities	$ 11,914	$ 15,429	$ -	$ 27,343
Senior Outreach				
ASSETS				
Cash and investments	$ -	$ 67,990	$ -	$ 67,990
Total Assets	$ -	$ 67,990	$ -	$ 67,990
LIABILITIES				
Accounts payable and other accrued liabilities	$ -	$ -	$ -	$ -
Amounts held in trust	-	67,990	-	67,990
Total Liabilities	$ -	$ 67,990	$ -	$ 67,990

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City of Oakdale
Agency Funds
Combining Statement of Changes in Assets and Liabilities
June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Police Equestrian Unit				
ASSETS				
Cash and investments	$ -	$ 1,825	$ -	$ 1,825
Total Assets	$ -	$ 1,825	$ -	$ 1,825
LIABILITIES				
Accounts payable and other accrued liabilities	$ -	$ 242	$ -	$ 242
Amounts held in trust	-	1,583	-	1,583
Total Liabilities	$ -	$ 1,825	$ -	$ 1,825
TOTAL OF ALL AGENCY FUNDS				
ASSETS				
Cash and investments	$ 1,886,086	$ 694,148	$ (460,941)	$ 2,119,293
Restricted cash and investments	586,526	-	(4,456)	582,070
Due from other funds	445,724	-	(445,724)	-
Receivables:				
Accounts	694,127	227,241	(694,127)	227,241
Interest	733	552	(733)	552
Taxes	-	8,774	-	8,774
Total Assets	$ 3,613,196	$ 930,715	$ (1,605,981)	$ 2,937,930
LIABILITIES				
Accounts payable and other accrued liabilities	$ 664,062	$ 361	$ (493,512)	$ 170,907
Amonts held in trust	2,466,525	100,528	(451,777)	2,115,276
Due to bondholders	482,609	169,138	-	651,747
Total Liabilities	$ 3,613,196	$ 270,027	$ (945,289)	$ 2,937,930

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2-2-17

AGENDA ITEM 11.3:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Jeff Gravel, Interim Public Services Director

Subject: Consideration of a Resolution Awarding the Bid for the C Street, Phase 2 Water Main Replacement Project to Rolfe Construction in the Amount of $532,514 from Fund 624 Water Capital Replacement

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I. BACKGROUND

The project area referred to as C Street phase 2 is located on C Street between 6th Street and Yosemite Avenue. There will be two parts to phase 2, water and pavement. This project includes underground improvements such as water main replacement and installation of storm water facilities which currently do not exist. Sewer main replacements are not included in this segment of the project because they run north and south and not east/west like this project. However, there are a few areas where sewer mains cross the project area but it is anticipated they will not need to be replaced. There are two existing water mains a 10 inch and 14 inch in the project area which will be removed or abandoned and filled with concrete. These two water mains will be replaced with a single 16 inch main the entire length of the project. The project will include replacement of service connections to all existing service customers. In addition, a combination of new storm drain inlets and dry wells will be installed to improve storm water drainage in the general area.

The pavement improvement portion of the C Street Phase 2 project is currently bidding and is anticipated to be brought before Council in March 2017.

II. DISCUSSION

Bids were opened for this project on January 19, 2017. The bids are as follows:

Contractor	Bid
Rolfe Construction	$499,129.00
Westland Contractors	$666,021.00
Mozingo Construction	$674,028.00
Ross Carroll Construction	$677,498.60
DA Woods Construction	$831,098.50

Rolfe Construction was the low bidder. Staff is requesting to include in the bid the add alternate Insertion valves to minimize disruption of service and exposure to contamination at a final cost of $33,385. Therefore, the requested contract

total would be $532,514. We anticipate starting work around the first week in March.

III. FISCAL IMPACT

This is a budgeted item and is a project located in the Capital Improvement Program (CIP) scheduled for this year. The low bid is Rolfe Construction, in the amount of $532,514.00. Staff is requesting additional funds for contingencies in the amount of $40,000.00 as well as funds for construction staking, testing, and inspection in the amount of $22,000.00 for a total project budget of $594,514.00. The funding for the project will be from Water Capital Replacement, Fund 624.

IV. RECOMMENDATION

Move that the City Council adopt the Resolution awarding the low bid for the C Street Phase 2 Water Main Replacement Project to Rolfe Construction in the amount of $532,514.00 from Fund 624 Water Capital Replacement, CP 1713.

V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2017-__

ATTACHMENT A

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2017-__

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AWARDING THE C STREET PHASE 2 WATER MAIN REPLACEMENT PROJECT TO ROLFE CONSTRUCTION IN THE AMOUNT OF $532,514.00 FROM FUND 624 WATER CAPITAL REPLACEMENT CP1713

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, C Street Phase 2 Water Main Replacement Project located on C Street between Sixth and Yosemite Avenues is an old steel main and in poor condition; and,

WHEREAS, it is necessary to replace the water main in preparation of the pavement project coming later in the spring referred to as C Street Phase 2 Pavement Project; and,

WHEREAS, this construction project will consist of replacement of the water main, service connections and storm water facilities in C Street between Sixth and Yosemite Avenues; and,

WHEREAS, on January 19, 2017 the City of Oakdale received five sealed bids for the project; the low bidder being Rolfe Construction, in the amount of $532,514.00; and,

WHEREAS, an additional $40,000.00 is needed for contingencies on the project, as well as $22,000.00 for construction staking, testing, and inspection for a total project budget of $594,514.00; and,

WHEREAS, this is budgeted project and found in the City's Capital Improvement Program (CIP) with all funding coming from Water Capital Replacement Fund 624, CP1713.

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby:

1. Awards the bid for the C Street Phase 2 Water Main Replacement Project to Rolfe Construction in the amount of $532,514.00; and,

2. Authorizes $40,000.00 in Contingency Funding and $22,000.00 for construction staking, testing, and inspection for a total project budget of $594,514.00.

CITY OF OAKDALE
City Council Resolution 2017-___

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF February, 2017, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

AGENDA ITEM 11.4:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Cody Bridgewater, WWTP Supervisor

Reviewed by: Jeff Gravel, Interim Public Services Director

Subject: Consider a Resolution awarding a contract for the WWTP North East Drying Bed Rehabilitation Project to George Reed, Inc. in the amount of $151,813 to be funded from Sewer Capital Replacement Fund 621 (CP1524)

I. BACKGROUND

There are four, soil cement lined sludge drying beds at the WWTP. These beds had previously been the only method for dewatering sludge. However, due to the prolonged drying times, they did not have sufficient capacity to dewater sludge generated at the plant. These beds still exist and are used as additional dewatering in the warmer months (April – October). These beds can also be used for further drying of sludge that has been dewatered by the presses.

II. DISCUSSION

The soil cement liner in the sludge beds was installed in 2001. The condition of the liner varies from bed to bed. When the original liner was installed, river rocks were not removed and tend to catch on the bucket of the loader when the solids are removed. This causes large pieces of the soil cement to break away, essentially leaving a hole in the liner. In the past, these holes have been patched with sacks of concrete, but this was only a temporary solution to a permanent problem. Rehabilitation of each of the beds is recommended, along with consideration for a stronger material more suitable for the type of conditions that occur in the drying beds.

Due to the cost of rehabilitation, the CIP lays out the replacement of the liners over multiple years. In an effort to improve the lifespan of the liner and sludge beds, the soil cement will be removed and replaced with concrete reinforced with rebar. The sloped sides of the drying bed are currently dirt, and are eroded away with rain as well as when the dry solids are removed from the beds. The rehabilitation project adds a concrete liner to the sides of the drying beds, allowing for easier removal of the solids.

Staff invited bids from three contractors. Those bids were opened on February 9, 2017 and the results are as follows:

Rank	Contractor	Bid Amount
1	**George Reed, Inc.**	**$151,813**
2	Ross F. Carroll, Inc.	$184,410
3	Rolfe Construction	$220,880

Low bidder for the project is George Reed, Inc. in the amount of $151,813. Staff has reviewed the bids and recommends awarding the project to George Reed, Inc.

III. FISCAL IMPACT

Project Construction	
George Reed, Inc.	$151,813.00
Contingency	$ 15,000.00
Inspections	$ 10,000.00
	$176,813.00

Staff is requesting additional funds for contingencies in the amount of $15,000.00 as well as funds for construction staking, testing, and inspection in the amount of $10,000.00 for a total project budget of $176,813.00

This is a budgeted project included in the Fiscal Year 2016/17 budget in the Sewer Capital Replacement Fund 621 (CP1524).

IV. RECOMMENDATION

Staff recommends the City Council adopt a Resolution awarding the low bidder George Reed, Inc., a contract for the Rehabilitation of the North East Drying Bed in the amount of $151,813.00 to be funded from Sewer Capital Replacement Fund 621 (CP1524).

V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2017-__

ATTACHMENT A

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2017-__

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL AWARDING A CONTRACT FOR THE WASTE WATER TREATMENT PLANT NORTHEAST DRYING BED REHABILITATION PROJECT TO GEORGE REED, INC. IN THE AMOUNT OF $151,813 TO BE FUNDED FROM SEWER CAPITAL REPLACEMENT FUND 621 (CP1524)

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, the sludge drying beds were lined in 2001 with soil cement; and,

WHEREAS, the proposed concrete liner will be stronger and hold up to the stresses of cleaning the bed with the loader; and,

WHEREAS, staff has planned the replacement of all of the liners over the next few years in the CIP Program; and,

WHEREAS, low bidder for the project is George Reed, Inc. in the amount of $151,813; and,

WHEREAS, an additional $15,000.00 is needed for contingencies on the project, as well as $10,000.00 for construction staking, testing, and inspection for a total project budget of $176,813.00; and,

WHEREAS, this is budgeted project and found in the City's Capital Improvement Program (CIP) with all funding coming from Sewer Capital Replacement Fund 621, CP1524.

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby:

1. Awards a contract for the WWTP North East Drying Bed Rehabilitation Project to George Reed, Inc. in the amount of $151,813.

2. Authorizes $15,000.00 in Contingency Funding and $10,000.00 for construction staking, testing, and inspection for a total project budget of $176,813.00.

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF FEBRUARY, 2017, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

ATTEST: SIGNED:

_____ _____
Kathy Teixeira, CMC Pat Paul, Mayor
City Clerk

CITY OF OAKDALE
PUBLIC SERVICES DEPARTMENT
455 S. Fifth Avenue • Oakdale, CA 95361 • Ph: (209) 845-3625 • Fax: (209) 848-4344

REQUEST FOR PROPOSAL

CITY ADMINISTRATION & FINANCE DEPARTMENT
280 N. Third Ave.
Oakdale, CA 95361
(209) 845-3571
(209) 847-6834 Fax

FIRE DEPARTMENT
Station No. 1:
325 East "G" St.
Station No. 2:
450 S. Willowood Dr.
Oakdale, CA 95361
(209) 845-3660
(209) 847-5907 Fax

RECREATION DEPARTMENT
280 N. Third Ave.
Oakdale, CA 95361
(209) 845-3591
(209) 845-3692 Fax

POLICE DEPARTMENT
245 N. Second Ave.
Oakdale, CA 95361
(209) 847-2231
(209) 847-3790 Fax

PUBLIC SERVICES DEPARTMENT
455 S. Fifth Ave.
Oakdale, CA 95361
(209) 845-3600
(209) 848-4344 Fax

CITY OF OAKDALE WEBSITE
www.ci.oakdale.ca.us
E-MAIL
info@ci.oakdale.ca.us

The City of Oakdale Department of Public Services requests a proposal for improvements for:

SEWER TREATMENT PLANT – DRYBED REHABILITATION

The scope of work includes the following:

- Excavate top 6" of cement-treated soil from northeast drybed.
- Grade floor to slope to the center.
- Protect concrete trench running down the center and concrete structures on perimeter.
- Excavated material shall remain onsite (no off-hauling required). Coordinate with the wastewater treatment plant supervisor for location.
- Appropriate concrete washout containment as necessary.
- Work shall commence as soon as reasonably feasible and shall continue without interruption until completion. Contractor shall not be leave the site for more than 3 working days without work progressing. It is anticipated this project will be awarded at the February 21 council meeting, with Notice to Proceed issued no later than March 1, 2017. Work must be completed by March 31, 2017, so drybed is ready for use the first week of April. Therefore, time is of the essence.
- Contractor shall comply with insurance requirements as described in the Construction Agreement (attached).
- Engineer's Estimate is $140,000.00

A pre-bid meeting at the project site on Thursday, February 2, 2017 at 1:00 pm shall be attended by prospective bidders.

Proposal on attached form is due by 12:00 pm, February 9, 2017.

Please direct proposal to:

Rob Marler, MCR Engineering, Inc.
1242 Dupont Court, Manteca, CA 95336
P – (209) 239-6229
F – (209) 239-8839
Email: rob@mcreng.com

BID FORM

CITY OF OAKDALE

Sewer Treatment Plant - Drybed Rehabilitation

JANUARY, 2017

NO.	DESCRIPTION	QU.	UNIT	UNIT COST	TOTAL
1.	MOBILIZATION	1	LS	7,000.00	7,000.00
2.	EARTHWORK AND GRADING	1	LS	30,000.00	30,000.00
3.	24" RETAINING WALL	158	LF	135.00	21,330.00
4.	4" REINFORCED CONCRETE SIDE WALLS	3,918	SF	6.00	23,508.00
5.	6" REINFORCED CONCRETE FLOOR	15,550	SF	4.50	69,975.00
				TOTAL	$151,813.00

GEORGE REED, INC.

by: Ed Berlier

Ed Berlier, Vice President/General Manager

Bid Date: 2/09/2017
Time: 12:00PM

Quote Number: 17020

Proposal for:

Treatment Plant - Northeast Drybed Rehabilitation

From

Ross F Carroll
8873 Warnerville Rd , Oakdale, CA 95361
LN: 606462 Type: A
Phone: (209) 848-5959 Fax: (209) 848-5955

	Item	Description	Quantity	Unit	Unit Price	Total Price
A		**Miscellaneous**				
	01	Mobilization	1.00	LS	3,000.0000	3,000.00
					Total:	3,000.00
B		**Demolition**				
	01	Remove PCC Slab	1,450.00	SF	1.8000	2,610.00
					Total:	2,610.00
C		**Earthwork**				
	01	Grade For New Concrete	1.00	LS	18,000.0000	18,000.00
	02	Excavate Footings	1.00	LS	1,800.0000	1,800.00
					Total:	19,800.00
D		**Concrete**				
	01	Form And Pour Concrete	1.00	LS	159,000.0000	159,000.00
					Total:	159,000.00
					Total:	**184,410.00**

Attachment Enclosed

Estimator: Donald Ingram

Generated by a SharpeSoft Product

Ross F Carroll

Job Conditions - Attachment 'A'

Treatment Plant - Northeast Drybed Rehabilitation

CONDITIONS:

1. **OUR PRICE IS BASED ON BEING ABLE TO OBTAIN CONSTRUCTION WATER FROM AN ONSITE FIRE HYDRANT OR A FIRE HYDRANT ADJACENT TO THE SITE. IF WATER IS NOT AVAILABLE FROM CITY HYDRANTS OR WATER TRUCKS MUST TRAVEL IN AN EXCESS OF 1/8 OF A MILE TO OBTAIN WATER THERE WILL BE ADDITIONAL CHARGES.**

2. **PRICE BASED ON BEING ABLE TO RIP BOTTOM OF POND WITH CAT 140 MOTOR GRADER 6" DEEP AND LOAD EXCESS SOIL WITH A CAT 615 SCRAPER. EXCESS SOIL TO BE LEFT ONSITE.**

3. **.ROCK CLAUS: PRICE IS BASED ON EQUIPMENT USED FOR PROJECT CAN OPERATE AT A PRODUCTION RATE OF AT LEAST 85% AS LISTED IN THE CAT HAND BOOK OF PRODUCTION RATES.**

4. **EXCLUDES PERMITS, FEES, STAKING, OR TESTING.**

5. **PRICE EXCLUDES ANY SWPP MEASURES.**

6. **WE ARE A NON UNION SHOP. BID INCLUDES PREVAILING WAGES**

BID FORM

CITY OF OAKDALE

Sewer Treatment Plant - Drybed Rehabilitation

JANUARY, 2017

NO.	DESCRIPTION	QU.	UNIT	UNIT COST	TOTAL
1.	MOBILIZATION	1	LS	3,614.00	3,614.00
2.	EARTHWORK AND GRADING	1	LS	16,968.00	16,968.00
3.	24" RETAINING WALL	158	LF	158.00	24,964.00
4.	4" REINFORCED CONCRETE SIDE WALLS	3,918	SF	13.00	50,934.00
5.	6" REINFORCED CONCRETE FLOOR	15,550	SF	8.00	124,400.00
				TOTAL	$220,880.00

AGENDA ITEM 11.5:

CITY OF OAKDALE
CITY COUNCIL STAFF REPORT

Meeting Date: February 21, 2017

To: Mayor Pat Paul and Members of the City Council

From: Rolando Avila, Lead Maintenance Worker – Parks Division

Reviewed by: David Black, Interim Public Services Manager

Subject: Consider a Resolution of the City of Oakdale City Council to Authorize the Purchase of Two Pr99XL Twin Mega-Duty Playground System Goals and a Reusable Steel Basketball Court and Overlaying Mini Soccer Court Stencil and Marker Paint for Florabelle Brennan Park Basketball Court Rehabilitation

---

I. BACKGROUND

The intention of this rehab is to provide an alternative to our community in the area of outdoor recreation. This project will place a dual use full size basketball court (94 by 50 feet) and an overlaying mini soccer court (25 by 35 yards) on the Old Oakdale Skate Park concrete slab (126 by 96 feet) located in Florabelle Brennan Park. This area of the park is no longer used as a skate park and the rehab will propose City staff to install two new basketball goals, outline both full size basketball court, and overlaying mini soccer court.

II. DISCUSSION

The most qualified quote of three was received from yours and mine SPORTS in the amount of $7,452.99 for two Pr99XL Twin Mega-Duty Playground System goals and an additional $430 from Future Pro, Inc. for a reusable steel basketball court and overlaying soccer stencil and marker paint. City staff has reviewed the quotes presented and has determined the goals, stencil, and paint meet all specifications to rehab Florabelle Brennen Park basketball court. The court rehab will provide a tremendous face-lift to this large unused area. An outdoor dual court provides another venue for the City or groups to host basketball tournaments or soccer activities of all ages and a place of recreation for all residents. This can be of even more of an asset in the spring and summer months when the weather is warmer and the Jr. High Gym hours are occupied or when city open gym is not available.

III. FISCAL IMPACT

Funds are available in the current 2016-2017 Fiscal Year Parks-General Fund budget under Capital Projects 1723 (110-7219-472.41-10) Brennan Park Basketball Court Rehabilitation.

IV. RECOMMENDATION

That the City Council adopt the Resolution authorizing staff to purchase two Pr99XL Twin Mega-Duty Playground System goals and a reusable steel basketball and overlaying mini soccer court stencil and marker paint for the Florabelle Brennan Park Basketball Court Rehabilitation in the amount of $7,882.99.

V. ATTACHMENTS

Attachment A: Draft City Council Resolution 2017-___
Attachment B: Quote from yours and mine Sports dated January 27, 2017
Attachment C: Quote from Future Pro, Inc. dated February 8, 2017
Attachment D: Basketball Court and Mini Soccer Exhibits

ATTACHMENT A

IN THE CITY COUNCIL
OF THE CITY OF OAKDALE
STATE OF CALIFORNIA
CITY COUNCIL RESOLUTION 2017-____

A RESOLUTION OF THE CITY OF OAKDALE CITY COUNCIL APPROVING PURCHASE OF TWO PR99XL TWIN MEGA-DUTY PLAYGROUND SYTEM GOALS AND A REUSABLE STEEL BASKETBALL COURT AND OVERLAYING MINI SOCCER STENCIL AND MARKER PAINT FOR THE FLORABELLE BRENNAN PARK BASKETBALL COURT REHABILITATION IN THE AMOUNT OF $7,882.99

THE CITY OF OAKDALE CITY COUNCIL DOES HEREBY RESOLVE THAT:

WHEREAS, the intention of this rehab is to provide an alternative to our community in the area of outdoor recreation; and

WHEREAS, this area of the park is no longer used as a skate park and the project will propose to install two new basketball goals, outline both full size basketball court, and overlaying mini soccer court; and

WHEREAS, the most qualified quote was received from yours and mine SPORTS in the amount of $7,452.99 for two Pr99XL Twin Mega-Duty Playground System goals and an additional $430 for a reusable steel basketball court and overlaying mini soccer stencil and paint from Pro Future ,Inc.; and

WHEREAS, funds are available in the current 2016-2017 Fiscal Year Parks-General Fund budget under Capital Projects 1723 (110-7219-472.41-10); and

NOW, THEREFORE, BE IT RESOLVED that the **CITY COUNCIL** of the **CITY OF OAKDALE** hereby approves the purchase of two Pr99Xl Twin Mega Duty Playground System Goas and a reusable steel basketball court and overlaying mini soccer stencil and marker paint for the Florabelle Brennan Park Basketball Court Rehabilitation in the amount of in the amount of $7,882.99**.**

THE FOREGOING RESOLUTION IS HEREBY ADOPTED THIS 21st DAY OF February, 2017, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAINED: COUNCIL MEMBERS:

SIGNED:

_____
Pat Paul, Mayor

ATTEST:

_____
Kathy Teixeira, CMC
City Clerk

ATTACHMENT B

Quote

Quote expires

yours and mine SPORTS
416 N. 9th Street F
Modesto, CA 95350

Ticket #: Q01-001361
Ticket date: 1/25/17
Station: 5

Sold to: CITY OF OAKDALE
CITY OF OAKDALE

Ship to:

Customer #: 0001061 **Ship date:** **Ship-via code:**
Sls rep: HOUSE **Location:** 01 **Terms:** Due on reciept

Quantity	Item #	Description	Ship-from location	Price	Selling unit	Ext prc
2	025127	PR99XL		4,809.00	EACH	9,618.00
	Percent Amount					-2,693.04
1	017559	FREE SHIPPING IF BOTH ARE ORDERED		0.00	EACH	0.00
	*** Compare at $15.00	Discount 100.00%				

User: 04 **Total line items:** 2

Sale subtotal:	6,924.96
Tax:	528.03
Total:	7,452.99

****
Total discount - You saved $ 2,693.04
****

No returns on sale items.
At least a 20% restock fee
on special orders

PRODUCT SPECIFICATION

PR99XL TWIN MEGA-DUTY PLAYGROUND SYSTEM

Pole shall be constructed of two 5 9/16" outside diameter schedule 40 structural pipes with a hot dipped galvanized finish. Design shall be a bent gooseneck style and allow for a 48" bury into the ground and a 96" extension from the front of the pole to the face of the backboard. Two 1 5/8" diameter, 13 ga. flow coated galvanized tubular braces shall support the top of the backboard and connect directly to the pole. Pole shall be designed so that the rim mounts directly to the horizontal pole section through the backboard to eliminate stress on the backboard during play. Pole systems without backboard support braces shall not be considered equal. Pole shall carry a limited lifetime warranty.

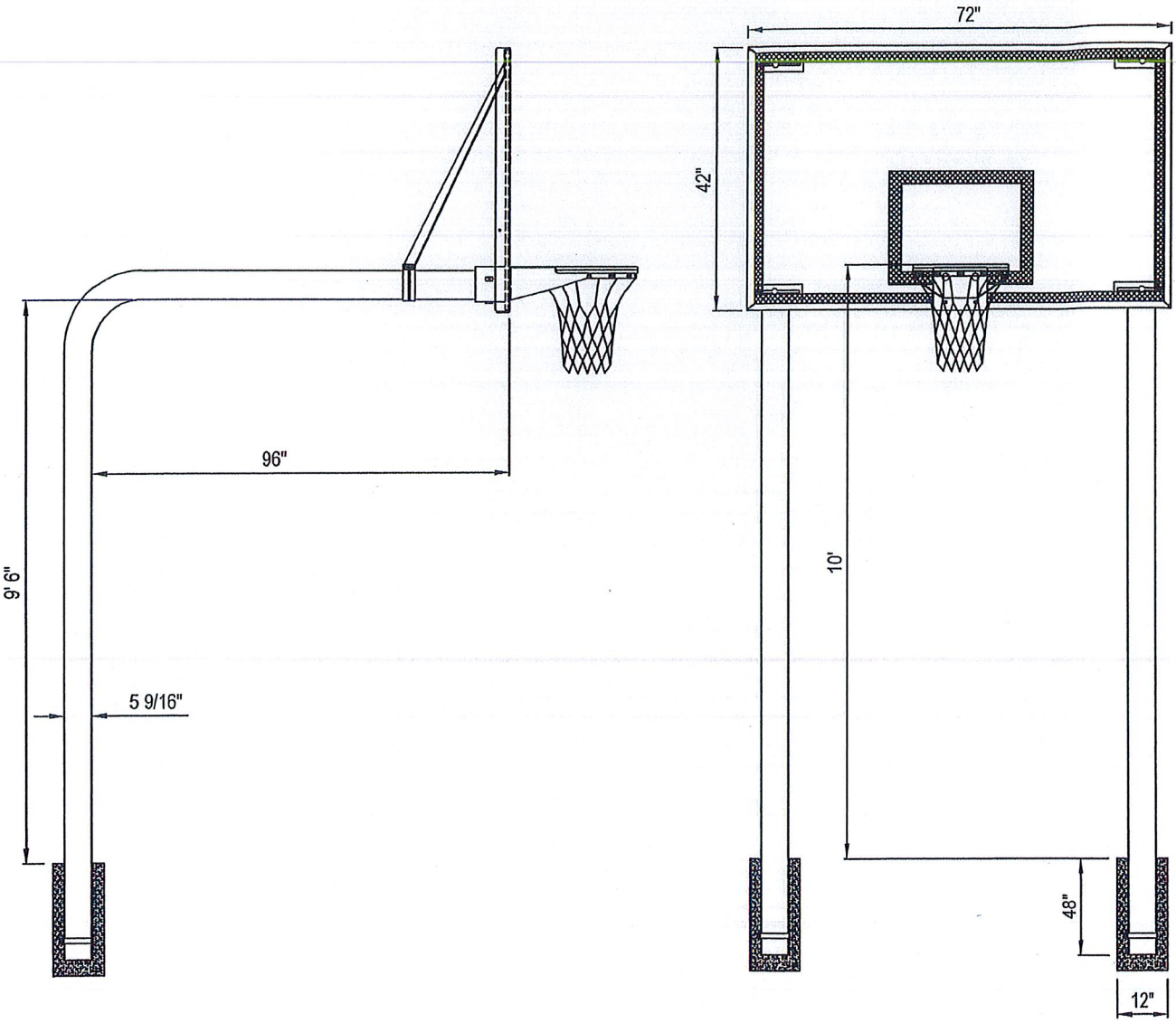
Backboard shall be 42" x 72" and constructed of ½ " thick tempered glass with an official white shooter's square and border and shall have 5" x 4" goal mounting pattern. Frame shall be aluminum extrusion held together in the top corners by means of 7 ga. steel corner brackets that provide for the industry standard 36" x 62" short board corner mounting pattern. A fabricated steel rim support structure shall extend the full 72" width of the bottom of the backboard and be mounted to the aluminum framework in no less than 10 places. Steel spacers shall protrude through large holes in the glass for rim mounting. At no time shall the rim be allowed to contact the glass at any point during play when up to 1,000 lbs. of pressure is applied to the rim. Board accepts rims with 5" x 4" mounting pattern. Backboard shall carry an unconditional lifetime warranty.

Rim shall be of a flexible type so as to absorb the player contact. Spring action shall be provided by a compression spring. Rim shall have a one-piece continuous wire net attachment system to accept nylon net (included) . The rim shall be of an institutional quality with all structural components being no less than 3/16" thick. The ring shall be an official size 5/8" AISI 1018 cold drawn carbon steel and be supported by a 3/16" x 1 ½" rim support that is welded around 180° of the bottom of the ring. A steel coverplate must enclose all internal mechanism. Rim shall be punched to mount on any front mount backboard, have a 1-year limited warranty and an orange powder coated finish. Mounting hardware shall be included. Rim shall be made in the USA. Entire system weight shall be 865#. Installation to be completed in accordance with manufacturer's instructions. Do not scale drawings.

PROTECTED BY COPYRIGHT • ALL RIGHTS RESERVED • SUBJECT TO CHANGE WITHOUT NOTICE • REVISED 03/05/2015

PRODUCT SPECIFICATION

PR99XL TWIN MEGA-DUTY PLAYGROUND SYSTEM



NOTES:

1. INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURER'S INSTRUCTIONS.
2. DO NOT SCALE DRAWINGS.

Product specifications can be found on page 2 or on backside.

MANUFACTURED BY BISON, INC. • 603 L STREET, LINCOLN, NEBRASKA, 68508 • WWW.BISONINC.COM • 402-474-3353
PROTECTED BY COPYRIGHT • ALL RIGHTS RESERVED • SUBJECT TO CHANGE WITHOUT NOTICE • REVISED 03/05/2015

ATTACHMENT C

Future Pro, Inc.

P.O. Box 486
Inman, KS 67546

FAX

Date: **02 - 08 - 2017**
Number of pages including cover sheet: **1**

To: Rolando Avila
City of Oakdale
Oakdale, CA 95361

Phone: 209-845-3617
E-Mail: ravila@ci.oakdale.ca.us

From: Kevin Regehr
Future Pro, Inc.
200 N. Main / P.O. Box 486
Inman, KS 67546

Phone: 800-328-4625
Fax phone: 620-585-6799

REMARKS: ☐ Urgent ☒ For your review ☐ Reply ASAP ☐ Please comment

Rolando:

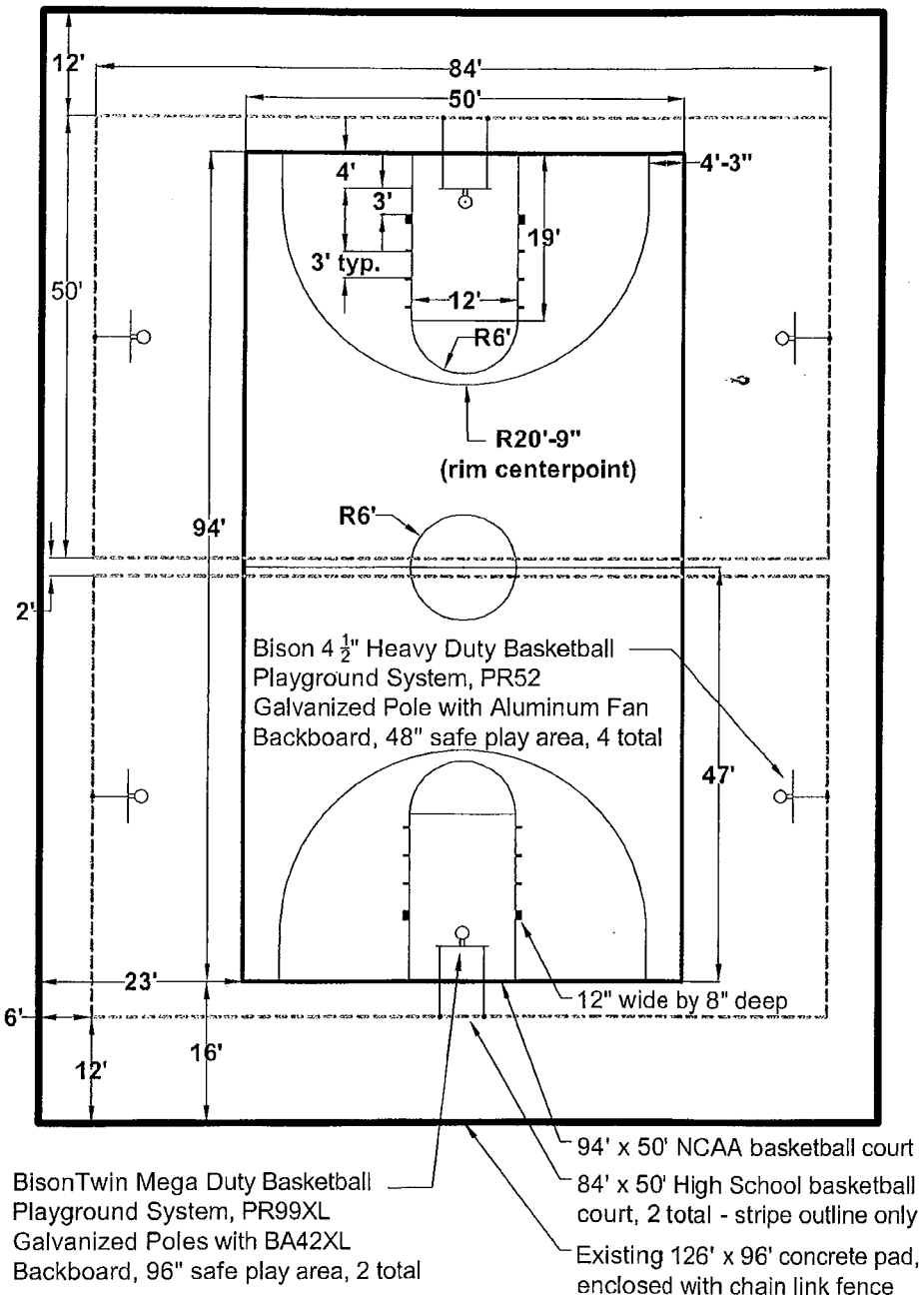
Per your request, I am submitting the following quote on the **Bison CM200** Reusable Steel Basketball Court Stencil with 3-Point Line. No more flimsy paper or plastic stencils that tear or blow in the wind...Easy-to-use stencil kit marks court after court with sharp straight lines • Minor cleaning of paint build up will allow stencils to last virtually forever • Kit includes 20 ga. steel stencils to paint 1-1/2" wide base line, lane, free-throw line, top of key and official high school three-point line • Requires 2 to 3 cans of Bison CM111 Court Marking Spray Paint or similar product for each complete court • Stencil kit is ideal for park departments, school district maintenance departments, playground installation crews or anyone wanting a quality outdoor basketball court. Approx. shipping weight: 55#; Sm. Pkg. Also included in this quote is the **CM111CS** case white court marking paint (12 cans).

	Retail Price	**Bid Price**	Savings
CM200 Steel Basketball Stencil	$ 420.00	**$ 295.00**	$ 125.00
CM111CS White Marking Paint	$ 95.00	**$ 70.00**	$ 25.00
Freight to Zip Code 95361	80.00	**65.00**	15.00
Total Delivered Price	$ 595.00	**$ 430.00**	$ 165.00

Rolando, this bid is good for 30 days; please call if you have any questions.

Thank you!

Kevin Regehr
Sales Representative



City of Oakdale

Brennan Park Basketball Courts

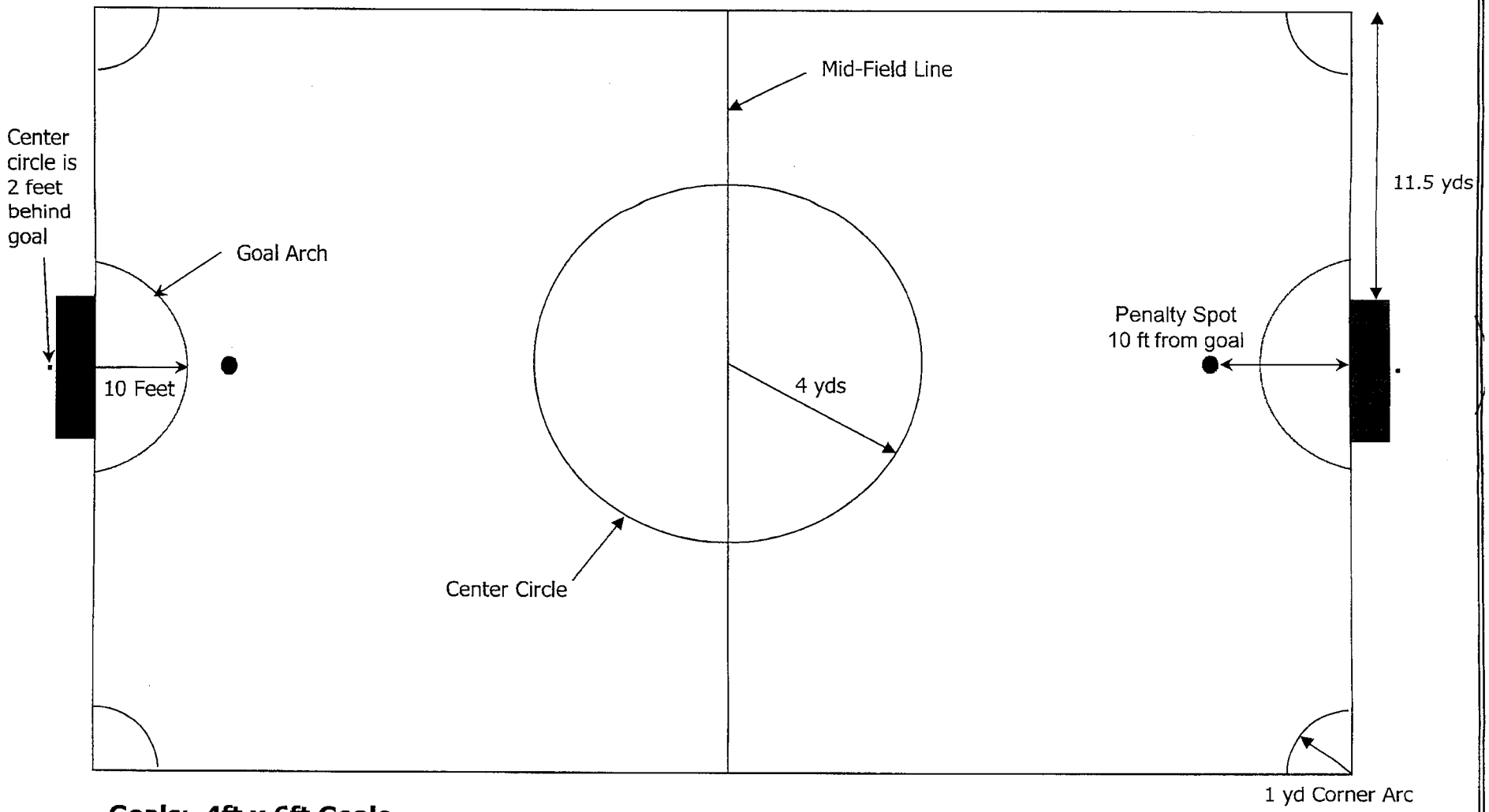
1"=20'-0"

Linda Fish
Landscape Architect
(209) 656-7177
CLA #4346

ATTACHMENT D

U-7 Field Dimensions

(25 yards X 35 yards)



Goals: 4ft x 6ft Goals
Corner Cones

AGENDA ITEM 12.1:

To: Oakdale City Council

From: Bryan Whitemyer, City Manager

Re: **February 2017 Administration Department Report**

In an effort to highlight the work being done by all City Departments, City staff provides monthly activity reports to the City Council at the 2nd City Council meeting of each month. These reports are included in the agenda packet as an informational item but council members are encouraged to ask questions about any of the items listed in the report. The purpose of these reports is to help keep the City Council and the public apprised of the work being done in all areas of city operations.

Administration Department Activities

- Met with Steve Knell, GM OID to finalize our development of an action plan that describes how OID and the City can partner together on a variety of projects. This action plan will be presented to the City/OID 2 + 2 committee made up of two councilmembers and two OID board members. UPDATE: Staff met with the City/OID 2 + 2 committee and the draft action plan was presented to the committee. The committee supported the draft action plan and recommended that it be presented to the OID Board and to the Oakdale City Council. It is anticipated that the City Council will review the action plan at the Monday, March 6th meeting and the OID Board will review the action plan on Tuesday, March 7th.
- On January 19, 2017 attended a meeting in Sacramento with CalRecycle to discuss the Valley View Trail Project. CalRecycle will continue to assess the former dumpsite location that is outside of the boundaries of the trail project. It is anticipated that the construction of the trail will reconvene on June 16, 2017. We would like to start this sooner but no construction activities can occur on the site between March 15 and June 15 due to regulations involving the Elderberry Beetle.
- Attended a meeting on January 20, 2017 with the owners of Bucksworth Western Wear. They may have someone interested in building a hotel, restaurant and gas station on their site. We will continue to work with them on this.
- Water and Sewer Rate Study: Staff is working with its rate consultant to finalize the water and sewer rate study. Staff is currently reviewing the draft report. Once the review and final edits are completed staff will present its findings to the City Council. The report will most likely be presented to the City Council after the first of the New Year. UPDATE: the Water and Sewer Rate Study has been completed and the results of the study will be presented to the City Council at its January 17, 2017 meeting. The public notices were sent out for the March 20, 2017 public hearing.

- Attended the Central San Joaquin Valley Risk Management Authority (RMA) Annual Meeting on January 26-27, 2017. I am currently serving as the RMA President for this year. Key topics of discussion were managing worker's comp claims and general liability claims.
- City staff has been working on long term planning for our municipal buildings and have some options we would like to share with the council. The goal is to hold a council workshop in January or February so we can gather feedback and direction from the Council. UPDATE: A council workshop to discuss the future plans for our municipal buildings will be held on March 13, 2017.
- Participated in the City Council Water Rates Workshop held on Monday, January 30, 2017 in the Council Chambers.
- Attended the February 1, 2017 StanCOG Management and Finance Committee.
- Participated in a Career Day presentation to 7th and 8th graders at Oakdale Junior High School on Friday, February 10, 2017.

To: Bryan Whitemyer, City Manager

From: Kathy Teixeira

Re: **February 2017 City Clerk Department Report**

Legislative

- Prepared and processed the City Council agenda packet for the regular meeting of January 17 and special meeting of January 30, 2017.
- Attended January 17 and January 30, 2017 City Council meetings.
- Prepared and finalized City Council resolutions for the Mayor's and Clerk's signatures. Copies of the resolutions were then distributed and scanned in the City's Records Retention System.
- Prepared the January 17 and January 30, 2017 draft City Council minutes.
- Prop 218 Processes.
- Attended AB1234 training.
- Processed Statement of Economic Interests received from positions added to conflict of interest code.
- Prepared Sponsorship of Friends of Oakdale Library Annual Book Sale staff report for City Council consideration January 17, 2017.
- Prepared and processed the Oversight Board to the Successor Agency to the former Oakdale Community Redevelopment Agency Oversight Board agenda packet for the meeting of January 23, 2017.
- Attended special meeting of the Oversight Board to the Successor Agency to the former Oakdale Community Redevelopment Agency Oversight Board on January 23, 2017.
- Prepared on January 23, 2017 draft minutes of the Oversight Board to the Successor Agency to the former Oakdale Community Redevelopment Agency Oversight Board meeting.
- Records Management – Ongoing.

General Administration

- Processed one claim for rejection and received one new claim for review.
- Provided responses for two public records request.
- Reviewed, processed and issued for approval for One Time Event and Dance with Alcohol Permit for F.E.S. Dinner-Dance scheduled for February 11, 2017.
- Finalized reviewed and issued approval for Friends of Oakdale Library Annual Book Sale scheduled for March 6 through March 9, 2016.
- Processed contract with Wheeler Construction for the Walnut Storm Water Pump Station Project.

To: Bryan Whitemyer, City Manager

From: Miranda Lutzow, Management Analyst

Re: **February 2017 Human Resources Department Report**

Below is a summary of personnel actions performed in the previous month.

Departmental Actions of Note:

- Conducted refresher training on Trakstar evaluation system.
- Attended training on legalized recreational marijuana use and employee issues.
- Opened recruitment for: Public Services Director, Police Officer I, Public Safety Dispatcher, Animal Control Officer & Animal Shelter Attendant.

Pending Items:

- Implement online employment application system.
- Open recruitment for Finance Clerk I, Building Permit Technician, Accounting Manager and Wastewater Treatment Plant Operator II.
- Proctor hiring panels for Public Services Director, Police Officer I, Public Safety Dispatcher, Animal Control Officer & Animal Shelter Attendant.
- Conduct training on Target Solutions learning management system.

	January 2017	Year to Date
Recruitments	5	5
Applications Received	13	20
New Hires	1	1
Evaluations Processed	2	2
Employee Turnover	0	0
Workers Compensation Reports	1	1

To: Bryan Whitemyer, City Manager

From: Albert Avila, Director of Finance

Re: **February 2017 Finance Department Report**

Departmental Actions of Note:

Finance

- Final 15/16 audit fieldwork completed.
- Updated project billings and sent out current accounting statements with backup.

Benefit Administration

- Gathered all information for Benefit Summary for calendar year 2017.

Information Technology (IT)

- Coordinating the replacement of the video recording & broadcasting equipment in the Council Chambers

Facility & Recreation

- City Council Staff Reports, request liability insurance send for approval, write contracts for three projects.
- Maintenance Worker – remodel finance directories office
- Hosted a CPRS meeting with other area senior center supervisors and staff.

Facility Rentals January 2017

Facility	City Meetings	Weekday Rentals	Weekend Rental
Gene Bianchi Community Center		10	3
Gene Bianchi Conference Rooms	16	4	
Oakdale Senior Community Center	NA	NA	2

Senior Center is used for daily activities M-F 8 am to 4 pm
Adult Rec evening programs held at the Senior Center T-Th

Senior Center

Attendance and Membership

- Attendance in January 1776 – Average 89 participants a day
- Current Membership - 1356
- New Member registration in January - 12

Classes & Programs

- Weekly Classes and Program – 36
- Started a new Aerobics Class
- Lunch served 5 days a week

Senior Services at Center

- HICAP
- Blood Pressure Screening
- CPR & First Aid
- Green Bag Program – participants 63
- Alzheimer/Dementia Support Group-Weekly Meetings
- Widower's Support Group-evenings twice a month.

Special Event/Presentations

- California Telephone Access Program – 16 had hearing test, 12 people were approved for phones, and 7 people received free phones for hearing impaired.
- StaRT Half-Fare Program Rep came out and signed up 20 people for the program and took their pictures for ID cards. Would usually have to go to Modesto to sign-up for program.

Recreation Programs

- Once a week evening quilting classes
- Once a week evening line dancing classes
- Once a week Oakdale Community Band Rehearsals
- Once a month Line Dancing on Sunday

Upcoming Events

- Senior Center Valentine Dinner – February 10, 5:00 pm
- Community Band and Singing Seniors Concert - February 21, 6:30 pm

- Alzheimer's Association Presentation – February 28 – 1:30 pm to 3:30 pm
- Kids Spring Fest – April 15, 9 am to 1pm – Kerr Park

Pending Items:

Finance

- Draft audit reports for 15/16 fiscal year.

To: Bryan Whitemyer, City Manager

From: Scott Heller, Chief of Police

Re: February 2017 Police Department Report for January 2017

CRIME STATS - YTD

Below are the latest available crime stats for the calendar year to date (January-January 2016 vs January-January 2017 - Attachment A):

- Robbery is up 100% from 0 in 2016 to 1 in 2017.
- Aggravated Assault is down 100% from 4 in 2016 to 0 in 2017.
- Rape is down 100 % from 1 in 2016 to 0 in 2017.
- Simple Assault is down 59% from 22 in 2016 to 9 in 2017.
- Burglary is down 56% from 18 in 2016 to 8 in 2017.
- Vehicle Theft is down 40% from 5 in 2016 to 3 in 2017.
- Larceny is down 29% from 52 in 2016 to 37 in 2017.
- Non-Injury Collisions are up 50% from 8 in 2016 to 12 in 2017.
- Injury collisions are down 80% from 5 in 2016 to 1 in 2017.

INCIDENT BREAKDOWN

During the month of January, the Police Department responded to approximately 2,567 incidents/calls for service. Below is a list highlighting just a few of the various incident types and counts. The comprehensive list of incidents is attached to the end of this report (Attachment B).

Incidents by Incident Type January 2017	
Suspicious Person	63
Suspicious Vehicle	87
Audible Alarm	98
Silent Alarm	9
Reckless Driving	31
Pedestrian Contact	92
Disturbance	27
Noise Disturbance	10
Petty Theft	33
Grand Theft	6
Traffic Stop	426
New Warrants	105

PATROL

- Officers Stilwell and Magana have finished their Field Training program on 1/31/2017 and have begun solo patrol duties. We congratulate them on their achievement.

- Traffic Enforcement is working with the High School to alleviate the congestion, speeding and accidents that are occurring at lunch time and are assisting the Junior High by enforcing traffic laws and issues with parents entering the bus entrance/exit. Due to the increase of complaints regarding motorists around the various schools, Officers will continue to provide an increased presence around those areas during high traffic hours in the early morning and afternoon.

- When staffing is available, Officers continue to provide extra patrols.

- Officers responded to and investigated several “transient type” complaints in January. Each complaint is investigated and subject are cited when appropriate. Officers will continue to contact the transient population on a daily basis for purposes of outreach, security checks and enforcement.

EVENTS AND PROJECTS

- Staff is working with County Comm. on improving the signal for radio communications at the Greger Road tower site. Part of this process will involve the reprogramming of our portable radios.

- As part of midyear review, staff has been reviewing the department’s various budget accounts. We have also begun assembling items for the 17/18 FY budget. Though a thorough review is being done on all our accounts, emphasis has been placed on our two training accounts and our capital outlay account. The goal for training is to plan strategically and budget accordingly so that we stay in compliance with all POST mandated training requirements and capture all related costs for the purpose of possible POST reimbursement later on.

- The Schedule Anywhere software program has successfully been installed and implemented. Having access to the schedules online has some great benefits, including 24/7 access, staff being able to request time off from their mobile devices, and supervisors being able to approve them, all in ‘real-time’. Everyone who is authorized has the ability to check the schedule from anywhere to see who is working, who is off, who has training scheduled, etc. Ultimately, this program

allows supervisors to manage schedules quickly, accurately, and with greater efficiency.

- We will be hosting another Coffee with a Cop in a few weeks. Further information will be posted on the city's website and on the department's social media accounts once specifics are determined.

- Acting Lieutenant Carrillo recently completed and submitted an application to the Department of Alcohol Beverage Control (ABC) who is offering grants to law enforcement agencies in efforts to expand their present efforts in addressing alcohol-related problems. If we are selected, our officers will work closely with ABC agents and receive training in ABC law, alcohol enforcement strategies, and community resources. Grants of up to $100,000 will be awarded starting July 1, 2017 and if awarded, the funding received will cover the cost of 1 Sergeant and 3 Officers to conduct twelve 8-hour operations such as compliance checks, should taps and undercover vices.

- We continue to move forward on updating and replacing our patrol duty vests (exterior vests) and body armor for personnel whose armor is expiring in the next 6 to 8 months. Staff has been working with John the Vest Man on specs, customizations, measurements, etc. and is looking at a target date of sometime in April for the vests to be complete.

  We are still working on the BVP Grant that will help offset our costs with 50% reimbursement from the federal government.

- PSC Hilgen and Sgt. Savage continue to work on a full inventory audit of the evidence room.

- Staff continues to update department policies.

- PSC Hilgen continues to work with the Public Services Department on the building and drainage system issues at the range.

- January marks the mid-way point through the school year. SRO Taylor continues to work on projects that will assist the schools. He reported that communication with the schools have gotten better and the reporting of incidents are becoming more efficient and uniform. Below are SRO Taylor's stats for the month of January:

    - 21 incidents

- 4 cases
- 17 officer initiated responses
- 2 arrests
- 4 home visits
- 42 class visits/presentations

RECRUITMENT

- We received several applications for full-time and part-time Public Safety Dispatchers. Two candidates took, and successfully passed, their T-Test, a POST entry-level Dispatcher selection test battery that measures a candidate's aptitude for performing public safety dispatcher work including verbal ability, reasoning, memory and perceptual ability. They will be scheduled for an oral interview in the next few weeks.

- In order to establish an eligibility list for any anticipated and/or unanticipated vacancies, we are running another recruitment for full and part-time Public Safety Dispatchers and Police Officer. The recruitment for the vacant Crossing Guard position is ongoing.

- We have one Reserve Police Officer applicant currently in the background process.

ONGOING

- Patrol Officers continue to attend Neighborhood Watch meetings.

- We continue to hold ongoing recruitment for CAPS and Explorer members.

- Several staff members attended various trainings in January:

    - One Detective attended a Human Trafficking training/conference
    - One Dispatcher attended Basic Dispatcher Training

- Staff received the graffiti report for the month of January from the city's TAG (Team-up Against Graffiti) coordinator Mike Hancock. A map showing graffiti incidents YTD is attached (Attachment C).

OAKDALE POLICE DEPARTMENT CRIME STATISTICS - JANUARY 2017

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	YTD 2017	YTD 2016	PREVIOUS YTD +/-%
PART ONE															
Homicide	0												0	0	0%
Rape	0												0	1	-100%
Robbery	1												1	0	100%
Assault Total	9												9	26	-65%
Aggravated Assault	0												0	4	-100%
Simple Assault	9												9	22	-59%
Burglary	8												8	18	-56%
Vehicle Theft	3												3	5	-40%
Larceny-Theft	37												37	52	-29%
CITATION TOTAL:	267												267	369	-28%
Moving	167												167	226	-26%
Criminal	55												55	75	-27%
Parking	38												38	56	-32%
Animal	7												7	12	-42%
ARRESTS TOTAL:	162												162	243	-33%
Adult - Felony	19												19	34	-44%
Adult - Misd.	138												138	196	-30%
Juvenile - Felony	1												1	1	0%
Juvenile - Misd.	4												4	12	-67%
ACCIDENT TOTAL:	13												13	13	0%
Non-Injury	12												12	8	50%
Injury	1												1	5	-80%
Number Injured	1												1	5	-80%
Fatalities	0												0	0	0%
Pedestrian	1												1	1	0%
Bike	2												2	0	200%
Motorcycle	0												0	1	-100%
PCF - Speed	7												7	5	40%
PCF - Rt of Way	0												0	0	0%
DUI	0												0	1	-100%
DUI Arrests	4												4	9	-56%
Citation: 14601	32												32	36	-11%
Thirty Day Holds	1												1	2	-50%
DOMESTIC VIO.	4												4	12	-67%
Vandalism	16												16	24	-33%
Gang Related Cases	2												2	7	-71%
TOT INCID. RPTD:	3390												3390	3554	-5%
TOT NEWMAN RPTD:	712												712	739	-4%

OAKDALE POLICE DEPARTMENT

INCIDENTS BY INCIDENT TYPE
JANUARY 2017

02/10/2017

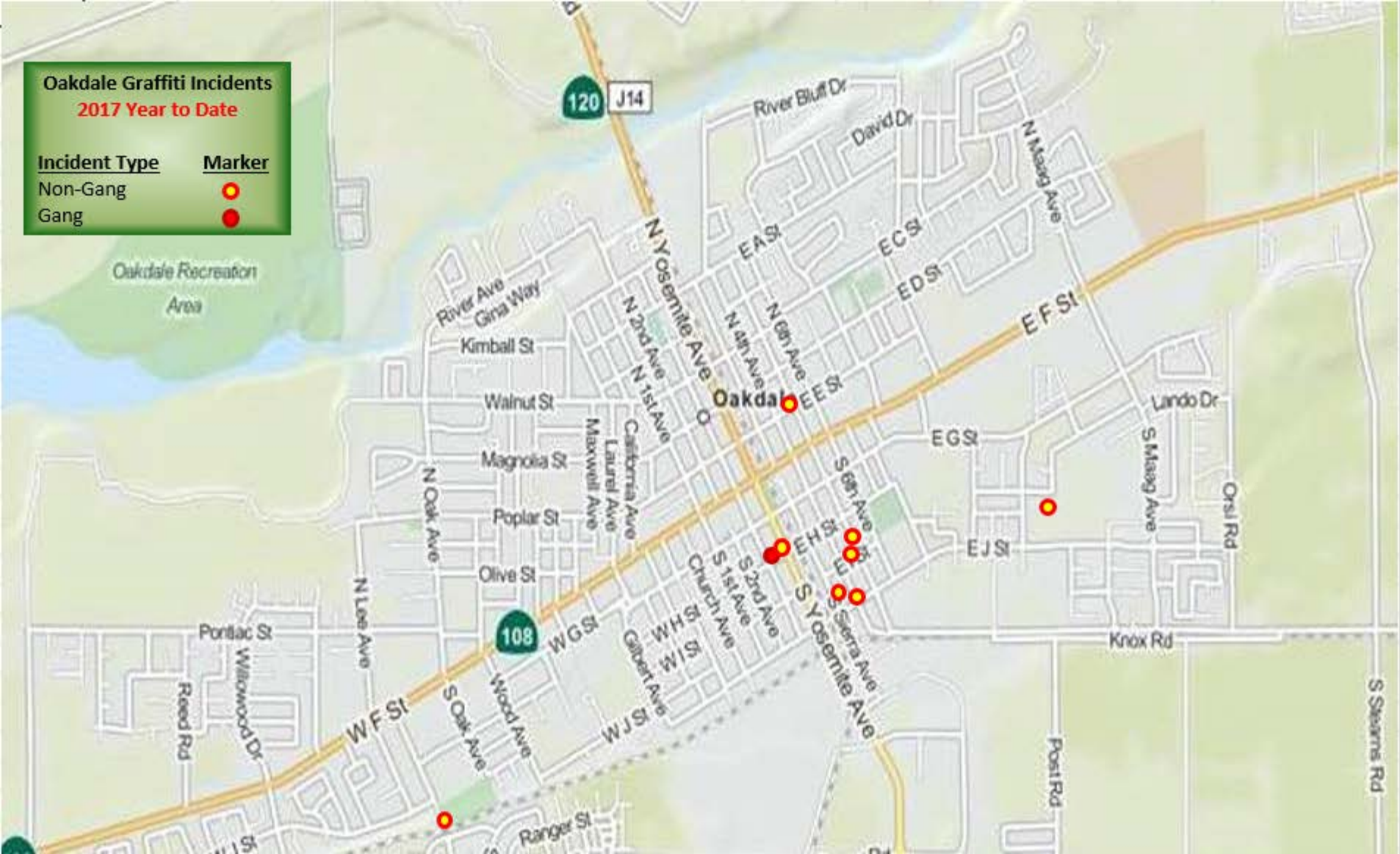
INCIDENT TYPE	DESCRIPTION	NUMBER THIS TYPE
10-37	10-37 Susp Person	63
10-38	10-38 Susp Vehicle	87
10-44	10-44 Suicide/Attempt Suicide	6
10-50	10-50 Prowler	2
10-53	10-53 Missing Person	12
10-57D	10-57d Dead Animal	12
10-57I	10-57i Injured Animal	8
10-57S	10-57s Stray Animal	55
10-57V	10-57V Vicious Animal	6
10-60	10-60 Audible alarm	98
10-61	10-61 Silent Alarm	9
10-64S	10-64s Subpoena Service	15
10-64W	10-64w Warrant Service	5
10851	10851 VC Stolen Vehicle	4
10851R	10851R Recovered Stolen Veh	1
11-24	11-24 Abandoned Veh	18
11-25	11-25 Road Hazard	18
11-44	11-44 Unattended Death OR Suicide	4
11-80	11-80 Traff Coll - Major Injury	1
11-81	11-81 Traff Coll - Minor Injury	2
11-82	11-82 Traff Coll - Non Injury	16
11-83	11-83 Traff Coll - Unk details	5
11364	11364 HS HS Paraphenalia	4
11377	11377 HS Felony Possession of HS	6
11590	11590 HS Registrant	2
12500	12500 VC Unlicensed Driver	3
14601.1A	Drive w/License Suspended	2
14601.2A	Drive w/License suspended DUI	2
19-1 OCC	Poss open cont in public	2
20001	20001 Hit & Run with Injury	1
20002	20002 VC Hit & Run	7
23103	23103 VC Reckless Driving	31
23152	23152 VC Driving Under Influence	10
242	242 PC Battery	4
273.5	273.5 PC Domestic Violence	3
290	290 PC Sex Offender Registrant	3
30DAY	30 DAY HEARING	1
314	314 PC Indecent Exposure	1
374	374 PC Illegal Dumping	1
4000A	4000A VC Expired Registration	31
415	415 PC Disturbance	27
415E	415E PC Noise Disturbance	10
415F	415F PC Family Disturbance	3
415V	VERBAL ARGUMENT	20

INCIDENTS BY INCIDENT TYPE
JANUARY 2017

INCIDENT TYPE	DESCRIPTION	NUMBER THIS TYPE
460	460 PC Burglary	4
476	476 PC NSF Checks	1
484E PC	Theft of Access Card/Account Info	3
484G PC	Fraudulent Use of Access Card/Account Info	1
487	487 PC Grand Theft	6
488	488 PC Petty Theft	33
5150	5150 WI Mentally Disabled	8
530.5 PC	Identity Theft	4
594	594 PC Vandalism	16
602	602 PC Tresspassing	8
647F	647F PC Public Intoxication	5
653M	653M PC Annoying Phone Calls	1
664/460	Attempt Burglary	1
911	911 Hang up	172
ANIMAL	Animal Incident	25
AOA	Assist Outside Agency	26
AREACK	Area Check	70
ARREST	Arrest	13
ASSIST	Public Assist	56
BARCK	Bar Check	8
BARK	Barking Dog Complaint	20
BIKE	Bicycle Stop	33
BITE	Animal Bite	1
BOL	BOL	16
C5	C5 Stake Out	2
C6	C6 Follow - up	34
CITE	Cite Sign Off	34
CIVIL	Civil Problem	12
COMP	Complaint	59
CT ORD	Court Order	9
DTC	Delayed T/C	2
EMS	Emergency Med Srv	128
FALARM	Fire Alarm	1
FIRE	Fire, Non-specific	13
FLAG	Citizen Flag Down	23
FOOT	Foot Patrol	9
FPROP	Found Prop	12
GASLEAK	Gas Leak	1
HARASS	Harassment	6
HAZARD	Hazard	22
HOME	Home Check	4
HS	Drug Activity	4
INFO	Information	39
JUVCOMP	Juvenile Complaint	8

INCIDENTS BY INCIDENT TYPE
JANUARY 2017

INCIDENT TYPE	DESCRIPTION	NUMBER THIS TYPE
LPROP	Lost Property	8
MOTORIST	Motorist Assist	4
OCC CK	OCC ENFORCEMENT	5
OTHER	Other - Unclassified	11
PED	Pedestrian Contact	92
PKG	Parking Comp	19
PPTOW	Private Property Tow	3
PREMCK	Premise Check	54
PROB	Probation/Parole Search	2
PUBLIC	Public Assist	2
PW	Public Works Detail	14
REPO	Repossessed Vehicle	25
SEARCH	Search	1
SECCK	Security/Welfare Check	37
SENIOR	Senior Outreach	8
SHELTER	ACO SHELTER DUTIES	24
SHOTS	Shots Fired	9
SMOKE	Smoke Check	3
SRO	School Resource Inc	7
SUPCIR	Susp Circ	56
THREAT	Threat Complaint	3
TRAFFIC	Special Traffic Enforcement	1
TRAINING	Training Assignment	1
TRO	Temp Restraining Order	1
TSTOP	Traffic Stop	426
VACATION	Vacation Check Request	1
VEHFIRE	Vehicle Fire	1
WARFRGN	Foreign Wrnt Proc	1
WARNEW	New Warrant	105
WARRANT	Warrant Arrest	25
XPTL	Extra Patrol	41
XRPT	Cross Report	3
Total Incidents		**2567**


Oakdale Graffiti Incidents
2017 Year to Date
Incident Type
Marker
Non-Gang
Gang
Oakdale Recreation Area
120
J14
River Bluff Dr
David Dr
N Maag Ave
N Yosemite Ave
E A St
E C St
E D St
E F St
River Ave
Gina Way
Kimball St
Walnut St
Magnolia St
Poplar St
Olive St
N 2nd Ave
N 1st Ave
N 4th Ave
N 6th Ave
Oakdale
E E St
California Ave
Laurel Ave
Maxwell Ave
N Oak Ave
E G St
Lando Dr
S Maag Ave
Orsi Rd
S 6th Ave
E H St
E J St
S 1st Ave
S 2nd Ave
Church Ave
S Yosemite Ave
S Sierra Ave
Knox Rd
Pontiac St
N Lee Ave
108
W G St
W H St
W I St
Gilbert Ave
Wood Ave
W J St
W F St
S Oak Ave
Willowood Dr
Reed Rd
Post Rd
S Stearns Rd
Ranger St

Stanislaus Consolidated Fire Protection District
Matt Daly, Fire Chief
3324 Topeka Street
Riverbank, CA 95367
Phone: (209) 869-7470 · Fax: (209) 869-7475
www.scfpd.us

STAFF REPORT

TO: President and Members of the Board

FROM: Michael Wapnowski, Deputy Fire Chief - Operations

SUBJECT: December 2016 Operations/Incidents Report

DATE: January 12, 2017

December, 2016 Incident Type Response Summary by Station										
Station	Fire	EMS/ Rescue	Hazardous Condition	Service Call	Good Intent	False Call	Rupture/ Explosion	Other	Blank or Invalid	Total per Station
1 (MFD - Downtown)	3	3	2	1	4			1		14
2 (MFD - West Modesto)										0
3 (MFD - El Vista)		13	3		14					30
4 (MFD - Blue Gum)	1				1					2
5 (MFD - Midtown)	2	1	1							4
6 (MFD - Standiford)										0
7 (MFD - Mable)		2			1					3
8 (MFD - Closed Airport)										0
9 (MFD - ALS/Fara Biundo)	6	13		2	4	1				26
10 (MFD - Industrial/Imperial)					1					1
11 (MFD - Carver)					1					1
13 (Salida - Ladd)	1									1
15 (CFD - Downtown)	2	1			2					5
16 (CFD - Pecos)					2					2
17 (CFD - Service)										0
18 (CFD - Fowler)	1	2			1					4
21 (SCFPD - Airport)	9	84	1	6	18	5		1		124
22 (SCFPD - Empire)	4	38	1	1	4	4				52
23 (SCFPD - Fruityard)		13			1					14
24 (SCFPD - Waterford)	4	41	2	3	4	4				58
25 (SCFPD - La Grange)		6								6
26 (SCFPD - Riverbank)	7	126	2	9	9	13				166
27 (Oakdale City - Willowood)	2	41	2	7	13	2		1		68
28 (Oakdale City - G St.)	1	86	3	21	13	4				128
29 (OFPD - Knights Ferry)		5								5
30 (OFPD - Valley Home)	2	13	1	3	5					24
Total	45	488	18	53	98	33	0	3	0	738

SCFPD Total: 420 **City of Oakdale: 196** **OFPD Total: 29** **Other: 93**

2016 Incident Type Response Summary by Station											
Station	Fire	EMS/ Rescue	Hazardous Condition	Service Call	Good Intent	False Call	Rupture/ Explosion	Other	Severe Weather	Blank or Invalid	Total per Station
1 (MFD - Downtown)	28	41	4	15	36	3	1	5			133
2 (MFD - West Modesto)	3	10			8					1	22
3 (MFD - El Vista)	28	121	5	10	75	4					243
4 (MFD - Blue Gum)	6	5		1	8						20
5 (MFD - Midtown)	12	14	3	2	16	1					48
6 (MFD - Standiford)	2	2			2		1				7
7 (MFD - Mable)	14	28		2	25	2		1			72
8 (MFD - Closed Airport)	1	4	1								6
9 (MFD - ALS/Fara Biundo)	31	103	6	15	48	4		1			208
10 (MFD - Industrial/Imperial)	8	1			16						25
11 (MFD - Carver)	4	2			10						16
13 (Salida - Ladd)	2	1			1						4
15 (CFD - Downtown/3rd St.)	10	5	1	2	15						33
16 (CFD - Pecos)	8	4		1	11	1					25
17 (CFD - Service)	1	1									2
18 (CFD - Fowler)	10	17	2	1	15	1					46
21 (SCFPD - Airport)	101	800	17	62	200	44		6			1230
22 (SCFPD - Empire)	38	483	10	31	66	44	1	4			677
23 (SCFPD - Fruityard)	11	114	4	15	20	3		1			168
24 (SCFPD - Waterford)	68	622	15	51	113	18	1	3			891
25 (SCFPD - La Grange)	9	43	5	3	16						76
26 (SCFPD - Riverbank)	81	1109	38	114	220	63		8			1633
27 (Oakdale City - Willowood)	24	388	53	67	109	36		2			679
28 (Oakdale City - G St.)	60	1018	19	152	239	61	2	5			1556
29 (OFPD - Knights Ferry)	12	76	1	8	37	2		1			137
30(OFPD - Valley Home)	28	148	11	19	48	4		1	1		260
No Station Entered										6	6
RE		1									1
Total	600	5161	195	571	1354	291	6	38	1	7	8224

SCFPD: 4675 City of Oakdale: 2235 OFPD: 397 Other: 917

Significant Incidents: (15) Confirmed Significant Structure Responses, (3) Significant Medical Responses, (4) Significant Vehicle MVA/Rescues

Current Operational Items: PPE inspections and repairs, logo changes, new engine RFP, SCBA purchases, Sit-Stat program, employee evaluations, 2017 revision of ABH Agreement, developing Engineer & Captain exams, 180-day Captain temporary appointment, paramedic program, IT repairs, website revision, On-Call FIU Program, EMS supply list revision, Capital Replacement Schedule revision, Operative I.Q. implementation, probationary testing.

Community Events: Waterford & Valley Home Christmas Parades, Station 26 tour.

Explorer Post 3399: First 2017 Explorer Post training on 1/3/17, Chiefs Daly, Wapnowski and DeHart attended to address the new group of explorers.

Stanislaus Consolidated Fire Protection District
Matt Daly, Fire Chief
3324 Topeka Street
Riverbank, CA 95367
Phone: (209) 869-7470 · Fax: (209) 869-7475
www.scfpd.us

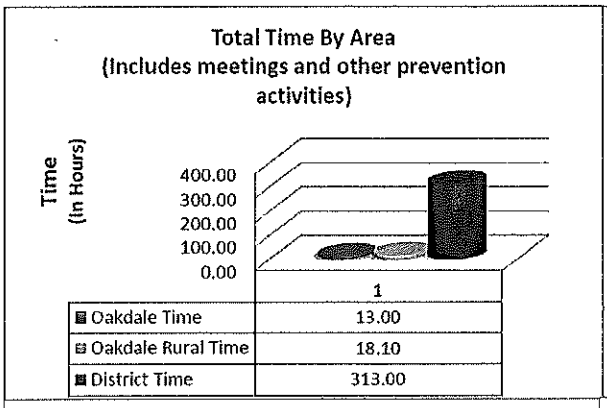
STAFF REPORT

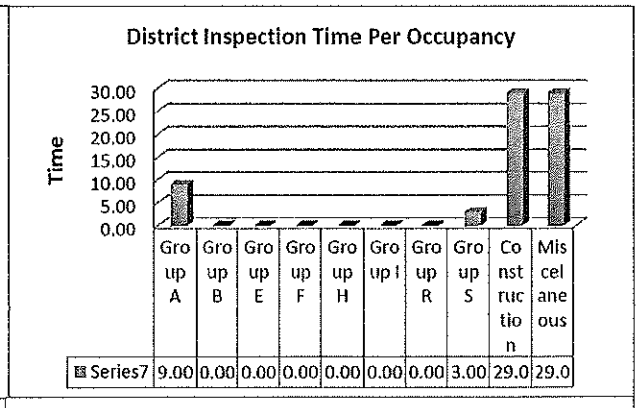
TO: President and Members of the SCFPD Board of Directors
FROM: Timothy Spears, Fire Marshal
SUBJECT: Fire Prevention Report - December
DATE: January 12, 2017

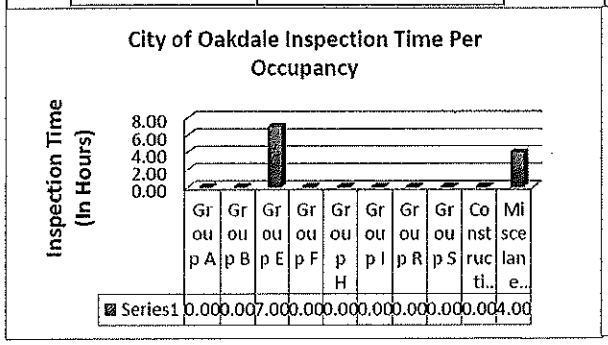
December, 2016 Fire Prevention Summary													
	Grp. A	Grp. B	Grp. E	Grp. F	Grp. H	Grp. I	Grp. R	Grp. S	Const.	*Misc.	Insp.	Review	Admin.
Consolidated	9	0	0	0	0	0	0	3	29	29	41	16	256.5
Oakdale City	0	0	7	0	0	0	0	0	0	4	8	3.5	4.5
Oakdale Fire	0	0	0	0	0	0	0	0	15	3	10	3.5	2.5

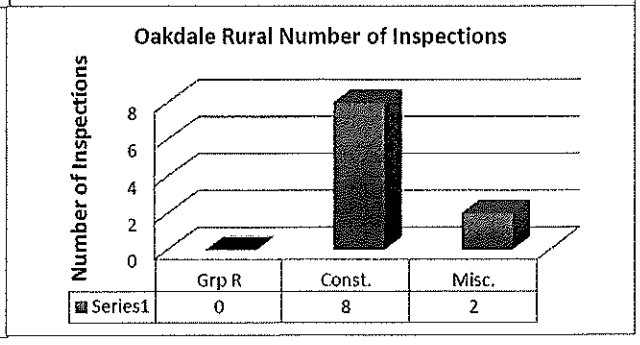
December Fire Prevention Revenue		
Plan Review	$	770.00
Tent Permit	$	500.00
Permits	$	1,123.00
Total	$	2,393.00

* "Other Fire Prevention Activities, unassigned". Example; Fire Prevention Pub Ed, special event, inspection with customer service, administrative duties, parcel reviews.









Fire prevention staff continues to conduct plan reviews of new construction projects and inspections of new and existing occupancies throughout the District, City of Oakdale, and the Oakdale Rural Fire Protection District.

To: Bryan Whitemyer, City Manager

From: Jeff Gravel, Acting Public Services Director

Re: **February 2017 Public Services Department Report for January**

AIRPORT DIVISION

MONTHLY DIVISION UPDATES

- **TERMINAL AREA DEVELOPMENT PLAN:** This Project will; review current facilities and leasing agreements, review existing and forecasted aviation demand, review development constraints (e.g. airspace, utilities and FAA design standards), evaluate (2) alternative development options, recommend development plan at the Oakdale Municipal Airport. Draft Final Report sent to City on 12/23. Staff held stakeholder meeting with Fire and Pilots on 2/3/2017. Hope to hold meeting with City Manager week of the 2/13/2017.
- **AIRPORT FENCE IMPROVEMENTS PHASE I:** Improvements consist of new fence at Laughlin Road and around park, 3 new automatic gates and system upgrade. Sent Notice to Proceed to Contractor. NTP date is February 20, 2017.
- **AIRPORT PAVEMENT REHABILITATION - DESIGN:** Staff received Caltrans Division of Aeronautics match grant in the amount of $17,300. A Notice to Proceed was issued to the consultant and predesign meeting was held on 12/14. Topo complete week of 2/6/2017, significant design and invoicing has begun.
- **AIRPORT WILDLIFE HAZARD ASSESSMENT:** The consultant will complete the Wildlife Hazard Assessment in April 2017. A Wildlife Hazard Management Plan will most likely proceed the assessment.
- **AIRPORT FUEL:** 8,000 gallon fuel order on 11/15 to be delivered on 11/17.

BUILDING DIVISON

BUILDING PERMIT ACTIVITY	ISSUED
RESIDENTIAL-SINGLE FAMILY DWELLINGS	0
RESIDENTIAL REMODELS/ALTERATIONS	21
RESIDENTIAL-SOLAR	14
COMMERCIAL REMODELS	0
TOTAL INSPECTIONS	71
TOTAL PERMITS	47

MONTHLY DIVISON UPDATES

- **JKB LIVING:** Ledo / Belmont Subdivisions Phases 1 through 5. Phase I, 8 lots in total has been completed, these homes are located off Greger Street at the far west end of Bridle Ridge. Phase II has 1 vacant lot remaining to complete a total of 44 lots. These lots are also known and referred to as the Ledo Subdivision. Phase III has a total of 56 lots. 10 lots remain undeveloped and there are 4 permit applications ready to issue. Phase IV has a total of 53 lots, final maps are being prepared, these lots are next to the dog park. Phase V. 30 lots in total. Ready to build. Lots are located at the East end of Bridle Ridge.
- **BECK HOMES:** Beck Homes, Sterling Hills Subdivision is nearing completion with a few house requiring sheetrock / lath inspections and final sign offs.
- **NAVIGATOR DEVELOPMENT:** Tesoro Subdivision across from the golf course on Stearns Road. They are in the preliminary design stage for a second, non-gated subdivision to the west of Tesoro. To date they have pulled permits for 44 of the 86 lots in Phase I, as well as the Clubhouse building for the gated community.

- **LAFFERTY HOMES:** 49 infill lots on and around Greger in the Shire Park area of Bridle Ridge. Permits will be issued in 3 phases. 18 Permits have been issued and construction started for Phase I. This includes two model homes on Greger St. Lafferty Homes has applied for 10 additional permits for Phase II.
- **BRAN HOMES:** four lot subdivision on Cloverland near Old Stockton Road. Building Permit is ready to issue for one lot and in plan review for a second home. Received two new applications to complete the development of 4 lots total.
- The Carter Company is working toward approval of a 16 unit small lot subdivision on E. G Street. Building Permit fee estimates have been provided to developer to assist them with cost analysis.

CODE ENFORCEMENT DIVISION

CODE ENFORCEMENT ACTIVITY	NUMBER
NEW CASES RECEIVED	69
CASES RESPONDED	169
CASES CLOSED	20
NEW CASES YEAR TO DATE	368
CLOSED CASES YEAR TO DATE	260
OPEN CASES	108
GILTON BULKY-ITEM PICK UPS SCHEDULED	5

WATER CONSERVATION ACTIVITY	ISSUED
WATER CONSERVATION VIOLATION NOTICES ISSUED	1

MONTHLY DIVISON UPDATES

- Investigated **10** single family homes that had higher than normal water usage last month. Helped identify the high usage reasons and made recommendations if contact was made.

ENGINEERING DIVISION

ENGINEERING PERMIT ACTIVITY	ISSUED
ENCROACHMENT	10
TRANSPORTATION	2
FIRE HYDRANT	0
GRADING	3

MONTHLY DIVISON UPDATES

- **J STREET REALIGNMENT:** Redlines from City Engineer has provided back to Design Engineer.

MONTHLY CAPITAL IMPROVEMENT PROJECT UPDATES

- **C STREET WATER MAIN REPLACEMENT AND OVERLAY PROJECT:** The project is complete and Staff is preparing for City Council acceptance.
- **OAKDALE COMMUNITY PARK:** Concrete performed as weather permitting. Currently reviewing weathers impact to schedule as of 2/9/2017.
- **SIERRA AND D LIFT STATION:** All underground improvements are completed. Hardscape is completed. Fence posts are installed. City Staff will install electrical improvements. Staff approved Encroachment Permit for PG&E to install new poles, transformer and other improvements to accommodate the station. Schedule is pending PGE work and Tesco Panel delivery.
- **SECOND AVENUE WATER AND SEWER LINE / STREET REHAB PROJECT:** Contractor is working on the final Punchlist item, pavement repair as of 2/9/2017.
- **VALLEY VIEW RIVER ACCESS TRAIL:** The City received the revised Grant Amendment in the amount of $355,000. Construction expected to commence on June 16, 2017.

- **WELL NO. 10:** Ross Carroll began work on September 14th. Contractor to install retaining wall, weather permitting. Currently reviewing weathers impact to schedule as of 2/9/2017.
- **C STREET WATER LINE REPLACEMENT (6th TO YOSEMITE):** Bid opening scheduled for 1/19. Scheduled for Council to Award on 2/21/2017.

PARKS DIVISION

WORK COMPLETED	NUMBER
PARK INSPECTIONS PERFORMED	7
IRRIGATION	OFF
PLAYGROUND REPAIRS	4

MONTHLY DIVISION UPDATES

- **PARK AND LANDSCAPE STRIPS:** Strom damage preparation and clean-up.
- **PRUNING:** Trimming vines along Maag Avenue and East J Street.
- **WOOD PARK:** Repaired gates and rod iron fence along the railroad tracks.
- **TL DAVIS:** Aerated and detailed Park. Park is still closed to allow a rest period for the turf.
- **MOWING:** Mowing frequency has been reduced due to the weather.
- **EXPRESS EMPLOYEMENT:** Strom damage preparation and clean-up training for new temporary employees.
- **PLAYGROUNDS:** Dorada Park slide exit repaired.

PLANNING DIVISON

APPLICATION	LOCATION	DESCRIPTION	STATUS
Out of Boundary Water Agreement	Tioga Avenue	Water service	Agreement completed in DRAFT form. OID has asked for clarification on CFF/Connection Fees. City staff is currently working with OID staff on addressing various questions. Staff to meet internally to discuss and address OID questions week of February 13th.
Tesoro II TSM	E. F Street	107 residential lots	Waiting for revised TSM from Applicant.
Specific Plan Amendment	E. F Street Specific Plan	Land use modifications	Revised Specific Plan document submitted in September 2016 and currently in review. Awaiting further information from Developer/Applicant. Currently developing CEQA strategy and solicit Proposals for a Traffic Study.
Re-Zone to Planned Development, Tentative Subdivision Map and Tentative Parcel Map	1188 River Ave.	Rezone to PD to develop 21 Single Family Lots	Application has been deemed complete. City staff currently preparing DRAFT Initial Study and Mitigated Negative Declaration. Working with Applicant to address Army Corps of Engineers Easement along Stanislaus River Corridor. Public Hearings tentatively scheduled for April 2017.
Planned Development 2005-02 Amendment	856 East H St.	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	Application deemed complete and currently out for Agency/Department Review. Public Hearings tentatively scheduled for April/May 2017.

APPLICATION	LOCATION	DESCRIPTION	STATUS
Oakdale Senior Housing MJUP 2009-18	1450 West F Street	Development of 110 independent and assisted-living units.	Met with Developer in November 2016. Awaiting proposal for minor revisions to project and adopted CFF Agreement. Currently on hold pending further information from Developer.
Belmont IV Subdivision	Bridle Ridge Specific Plan	Development of 47 single-family dwelling units.	Final Map and Subdivision Improvement Agreement tentatively scheduled for March 7th City Council Meeting.
Belmont V Subdivision	Bridle Ridge Specific Plan	Development of 30 single-family dwelling units	Reviewing driveway approaches for each lot. Developing Subdivision Improvement Agreement for parkway strip improvements. Working with Developer on Punch List items and Building Permit issuance.
Greenwave Court	Bridle Ridge Specific Plan	Development of 11 single-family dwelling units.	Waiting for Developer to submit Design Review Application and documents for Final Map, Improvement Plans, and Subdivision Improvement Agreement. On hold pending further information from Developer.
Site Plan Review 2017-01	650 Delano Drive	Development of an 11,000 square foot machine shop and associated on-site improvements.	Application currently out for Agency/Department Review. Conditional Approval Letter expected to be issued week of February 13th.
General Plan Amendment and Re-Zone 2017-02	1135 East J Street	Development of fifty-six (56) multi-family residential dwelling units focused on lower income households.	Application partially submitted January 19, 2017. City staff currently reviewing application for completeness.
Site Plan Review 2017-03	120 West Avenue (LifePoint Church)	Installation of a portable office on church property.	Application currently under review. Conditional Approval Letter expected to be issued week of February 20th.
Site Plan Review 2017-04	111 N. Fifth Avenue	Development of a new 5,000 square foot building and associated on-site improvements.	City staff is currently working with Applicant on design for exterior building elevations. Applicant originally proposed metal siding, but City staff is requiring stucco siding on all four sides of building. Application on hold pending further information from Applicant.
Preliminary Site Plan Review 2017-05	1590 East F Street	Demolition of existing Valero Mini-Mart and development of a 7-Eleven Mini Mart.	Application complete and currently under review. Comments expected to be issued to Applicant week of February 20th.

SEWER / STREETS AND STORM DRAIN DIVISION

WORK COMPLETED	NUMBER
Pot hole paving	4 tons
Sand added to City sand pile	30 tons
Cut or chip trees	180
Sewer lift station repairs	12
Leaf pickup truck loads	5
MMS Work orders	33
Sewer lines clean	69

Lift station site checks	132
Plan reviews office or field meetings	4
Work at the WWTP	3
Street sign replacement	9

MONTHLY DIVISION UPDATES

- **DOWNTOWN LIGHT REPLACEMENT**: We are working on replacing all the Downtown lights with LED lights through a program that PG&E has, which will allow us to finance the retrofit on our bill without paying any more than we do currently. Moving closer to commence work.
- **AUTOMATIC GENERATORS:** We exercised 10 generators last month. (Weekly task-15 minute run time per week.)
- Installed a new mini lift station package plant at the police shooting range
- Camera and researching to find possible sewer tying in from ConAgra Foods
- Replace a broken sewer lateral for the Astro building on North 3rd Street.
- Spent six days out of the month to man the pump on Walnut Avenue to help with flooding on the highway.
- Excavate to verify pipes for the Oak Street storm pump station.

WATER DIVISION

WORK COMPLETED	NUMBER
METER SHUT-OFFS	161
WATER METER READS	7,955
MANUAL WATER METER READS	1674
WATER RELATED WORK ORDERS	220
WATER TESTING / SAMPLES-ROUTINE	30
WATER TESTING / SAMPLES-WELL HEADS	5
EMERGENCY WATER SERVICE LINE REPAIRS	0
WATER COMPLIANTS	18

MONTHLY DIVISION UPDATES

- **IRRIGATION WATER & DROUGHT:** since the drought regulations started, which includes comparable water usage monitoring to similar dates in 2013, water usage in December 2016 was 13% below usage in 2013 in the same month.
- **METER CONVERSION:** Anticipate going to Council in January 2017 for the last of the meter upgrades bringing the City up to 99% electronic meters. We are planning to have all routes converted to radio-read meters and radio tower system in place to automatically send all meter data directly to the Finance Department within two years – sooner if possible. Surveys continue. These are being conducted in house when time permits. Still continuing and to be completed by the end of 2017.
- **BACKFLOW DEVICES:** Second letters to be mailed out for non-compliant water customers to have their backflow devices inspected as required by law.