

Stockton

1975-1976

53rd Annual Financial Report

*Gary Ingerson
Finance Department
City Hall*



ANNUAL FINANCIAL REPORT

CITY OF STOCKTON
STOCKTON, CALIFORNIA

FOR THE FISCAL YEAR ENDING JUNE 30, 1976

PREPARED BY FINANCE DEPARTMENT
G.E. POEHNER, DIRECTOR OF FINANCE

CITY COUNCIL

District 7 Tom Madden, Mayor
4 Daniel A. O'Brien, Vice Mayor
1 Charles E. Bott
2 Arnold I. Rue
3 Ennis Ramos
5 Clyde E. Davis, Sr.
6 Jesse L. Nabors
8 Manuel Silveria
9 Ralph L. White

CITY MANAGER - Elder Gunter

ASS'T CITY MANAGER - Gerald Davenport

DEPARTMENT HEADS

City Attorney
City Clerk
Community Development
Finance
Fire Chief
Parks & Recreation
Police Chief
Library
Manpower
Personnel
Public Works

Gerald Sperry
John Jarrett
Edward Griffith
George Poehner
James Clifton
Emil Seifert
Julio Cecchetti
Ursula Meyer
George Moton
Donald Muller
Robert Thoreson

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CITY OF STOCKTON

CITY HALL
STOCKTON, CA 95202
(209) 944-8266
FINANCE DEPARTMENT

Honorable Mayor, City Council
and City Manager
City of Stockton
Stockton, California

Gentlemen:

In accordance with the provisions of Section 3, Article XXII of the Stockton City Charter, I submit this Annual Financial Report for the fiscal year ended June 30, 1976.

The financial statements have been prepared from the accounting records maintained within the Finance Department. The accrual basis of accounting is generally followed by the City in recording revenues and expenditures of the various funds other than budgetary funds. Budgetary funds utilize the modified accrual basis of accounting which results in revenues being generally recorded when received except for those susceptible to accrual. Expenditures, other than accrued interest on long-term debt, are recorded at the time liabilities are incurred. In addition, the encumbrance method of accounting for commitments is used.

"Stockton... Someplace Special!"

1975-76 HI-LITES

COMMUNITY DEVELOPMENT BLOCK GRANT

Approval of the second year funding under the Community Development Act of 1974 was received by the City of Stockton in the amount of \$1,913,000. This grant funding will be used to continue the ongoing community renewal program in the McKinley and Sharps Lane project areas covered by the first year grant and will also provide funding for a renewal program in the West End II project area and rehabilitation loans for the Villa Addition project area.

COMPREHENSIVE EMPLOYMENT TRAINING ACT GRANT

Grant funding under the Comprehensive Employment and Training Act of 1973 was continued during Fiscal Year 1975-76. Cumulative grant funding on these programs has amounted to approximately \$19 million since the inception of the program. This is a county wide program with the City of Stockton designated as Prime Sponsor and operated by the City and County under a Joint Powers Agreement.

WATER QUALITY CONTROL GRANTS

Increases in grant funding through the Environmental Protection Agency and State Water Resources Control Board for continuation of construction of the Regional Wastewater Services Facilities amounted to \$16,175,325 during the current fiscal year. This funding provides for engineering and construction of the following approved projects:

- Main Plant
- Tertiary Treatment Facility
- North-South Interceptor System
- Airport Sanitary System

DRIVING UNDER THE INFLUENCE GRANT (DUI)

The City of Stockton was awarded a DUI grant by the National Highway Safety Association branch of the Department of Transportation covering a four year period in the amount of \$835,000. Stockton was selected for the grant in competition with other cities including Philadelphia, Penn.; Washington, D.C.; Greensboro, N.C.; and Pawtucket, R.I.

This program is a demonstration project involving the utilization of substantially increased enforcement efforts on Friday and Saturday nights. The primary objective of this saturation enforcement is to reduce the number of alcohol related accidents caused by the drinking driver.

MAJOR CONSTRUCTION PROJECTS

During 1975-76 the following major construction projects were completed:

1. City Hall Annex - This facility, located at the corner of Lindsay and Center Streets was modified to provide additional office space for the Community Development Department at a cost of approximately \$320,000. The City received an Economic Development Administration grant of \$160,000 to assist in the financing of this project with the balance being provided from other City sources.
2. Main Water Quality Control Plant - The new administration building, maintenance and auxiliary building, plus new intake structures and sludge digestion improvements were completed during this year at a total cost of approximately \$8,000,000. The new buildings provide for an up-to-date laboratory and office facilities to serve the Regional Water Quality Control Facility, in addition to major appurtenant structures which are a major step in increasing the capacity to handle the projected 67 MGD which will be the capacity upon completion of the Tertiary Facility.

3. Fourteen Mile Slough Water Project Transmission Mains - The largest transmission main project for the Stockton Water District was completed during the year at a cost of approximately \$660,000. This main extends from Five-Mile Slough and the Freeway to March Lane easterly to Delta College. Financing for this project was provided from proceeds of the Stockton Water Service Facilities District bonds issued on July 2, 1974.
4. March Lane - March Lane from Precissi Lane to Interstate 5 was completed in cooperation with developers of Venetian Gardens, Quail Lakes and others at a cost of approximately \$700,000. The City now has a completed, divided and channelized highway between El Dorado Street and I-5.
5. Columbus Park-Phase II - This major Community Development project is the second phase of a three-phase project in the Columbus Park area. This project consisted of curb, gutter and storm drain improvements in the project area at a cost of approximately \$200,000.
6. California Street - Reconstruction of California Street between Charter Way and Mormon Slough was completed at an approximate cost of \$250,000 and was financed by revenue sharing funds and other City funds.
7. Buckley Cove - Development of Buckley Cove Park including a tot lot, restroom and storage building, fishing access area, picnic tables and landscaping was completed during the fiscal year. This project was completed at a cost of \$140,000 half of which was funded through a Federal Land and Water Conservation Grant and half through other City funds.
8. Holiday Park - This 2.5 acre park including horse-shoe, multi-use court, handball court, storage building, tot lot and landscaping was completed during the year at a cost of approximately \$155,000 and was financed by revenue sharing funds.
9. Swenson Park - Installation of an automatic irrigation system for all greens and tees on the 18 hole course was completed. In addition, the City purchased and improved the 18 hole miniature golf course at Swenson Park and began operation of this facility during the year.

ASSESSED VALUATION

Assessed valuations of approximately \$360 million, upon which property taxes were levied for the fiscal year 1975-76, represented an increase of 16 percent over the preceding year. This growth in value can be attributed to an increase in new construction which is assessed at a value closer to 25% of market value, established by State Standards, a reassessment of older property to bring them to this 25% standard and the effects of inflation on inventories and personal property.

PROPERTY TAX RATES

The property tax rate for the secured roll of the City for the fiscal year ended June 30, 1976 was decreased from the two preceding years primarily due to financing the bond debt payment on the Water Pollution Control Bonds from sewer service charges. These bond debt payments were previously paid from advalorem taxes and comprised a portion of the General Obligation Bond Debt rate. The unsecured roll for the 1975-76 fiscal year, by law, is taxed at the previous year's rate. Listed below are the property tax rates for the 1975-76 fiscal year and the two preceding fiscal years:

<u>Purpose</u>	1975-76	1974-75	1973-74
	Tax Rate	Tax Rate	Tax Rate
	Per \$100	Per \$100	Per \$100
	<u>Valuation</u>	<u>Valuation</u>	<u>Valuation</u>
General Purpose	\$1.9400	\$1.9145	\$1.8398
Bonded Debt	<u>.3036</u>	<u>.5755</u>	<u>.6502</u>
Total Rate	\$2.2436 ⁽¹⁾	\$2.4900	\$2.4900

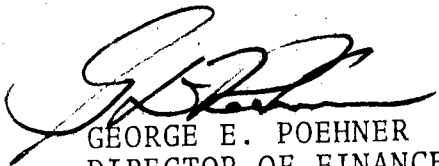
(1) Rate only applies to secured roll, unsecured roll tax rate would be \$2.4900 for fiscal year 1975-76.

In addition to the statements presenting the financial condition of all funds under the control of the City of Stockton, a section is provided containing financial statistics which relate fiscal year trends and details important to planning and analyzing the financial position of the City.

Annual financial reports for governmental agencies are prepared to provide reference material and are not intended to be a generalized summary. The prescribed format includes detail which demonstrates compliance with law and budgetary restrictions. The assembled tabulations and exhibits contain the data usually requested for analysis of the City's financial condition for bondholders, Councilmembers, City administrators, other governmental agencies and taxpayers.

This is my last financial report for the City of Stockton as I will retire the end of February 1977. It is a source of satisfaction to note that during my tenure as Director of Finance there has been no exception taken to accounting or management procedures and since being promoted to the Finance Director's position in 1958 the City has continually improved its financial position.

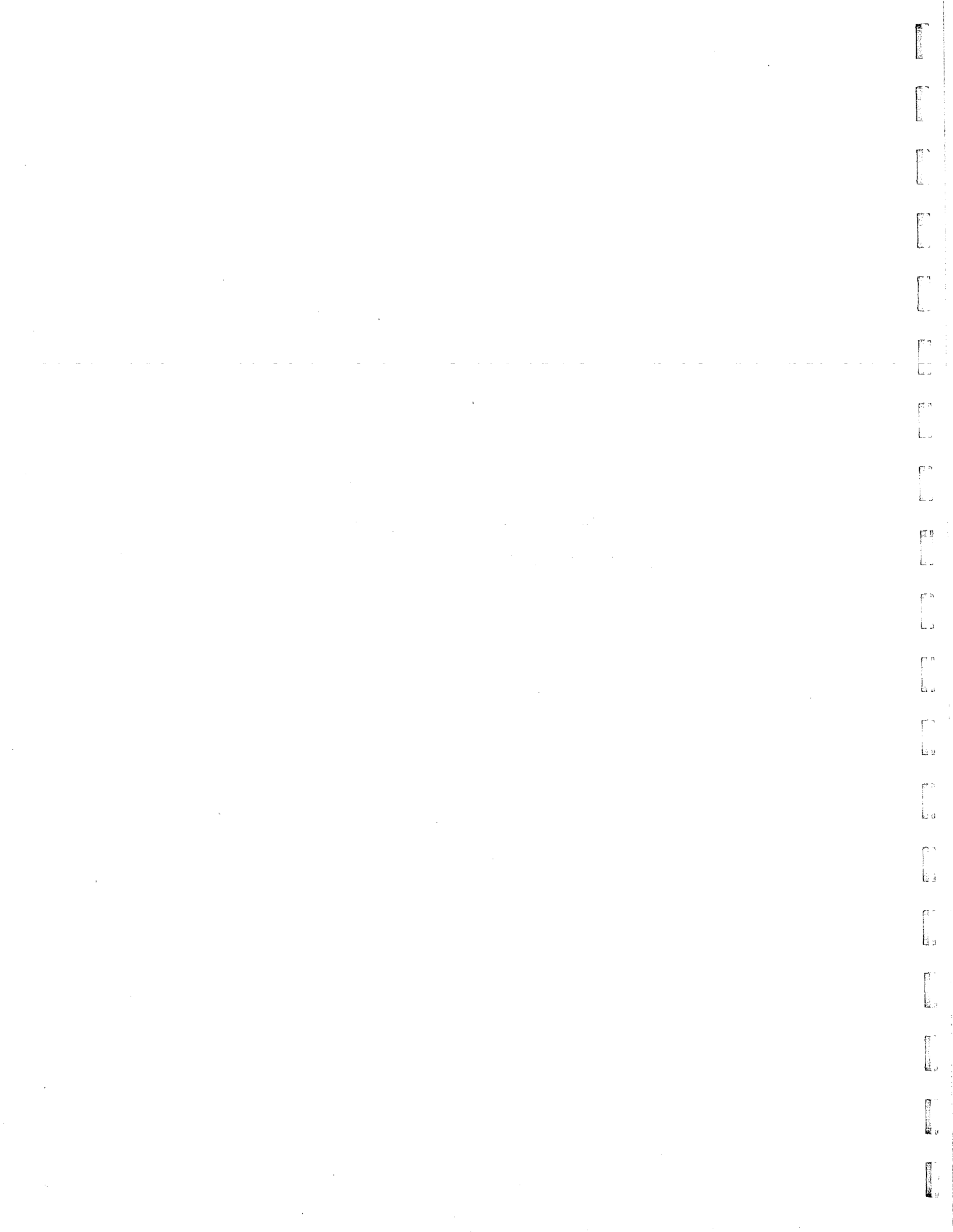
In this, my last letter of transmittal, I wish to express my appreciation to the City Council, the City Manager and the various departments of the City for their interest and support in planning and conducting the financial operations of the City during the year. I also take this opportunity to thank the members of my staff for the cooperation and assistance received during the year and for their contribution in the preparation of this report.



GEORGE E. POEHNER
DIRECTOR OF FINANCE

GEP:cr

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS



C. H. BLOMBERG
CERTIFIED PUBLIC ACCOUNTANT
1013 N. CALIFORNIA STREET
STOCKTON, CALIFORNIA 95202
TELEPHONE 466-3894

To the Members of the City Council
City of Stockton
Stockton, California

We have examined the financial statements of the various funds and balanced account groups of the City of Stockton, California, for the year ended June 30, 1976, listed in the attached table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the various funds and balanced account groups of the City of Stockton, California, at June 30, 1976, and the results of operations of such funds and the changes in financial position of the Stockton Water Service Facilities District Fund for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, except for the inclusion of certain General Fixed Assets at current fair market value as explained in the note to Exhibit U, with which we concur, applied on a basis consistent with that of the preceding year.

C. H. Blomberg

C. H. Blomberg
Certified Public Accountant

October 20, 1976

CITY OF STOCKTON

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**COMBINED BALANCE SHEET
AND
NOTES TO FINANCIAL STATEMENTS**

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1976NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the City of Stockton, California, conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of significant policies.

Basis of Accounting

The accrual basis of accounting is generally followed in recording revenues and expenditures of the various City funds other than budgetary funds.

Budgetary funds utilize the modified accrual basis of accounting. This results in revenues being generally recorded when received except for those susceptible to accrual. Expenditures, other than accrued interest on long-term debt, are recorded at the time liabilities are incurred. In addition, the encumbrance method of accounting for commitments is used.

Investments

Investments are stated at cost.

Utility Plant in Service

Utility plant in service, which relates to the Stockton Water Service Facilities District Fund, is stated at cost, including contributed plant. Depreciation has been provided using the straight-line method.

Property and Equipment

Property and equipment in the Working Capital Fund is recorded at cost. Depreciation has been provided using the straight-line method.

General fixed assets purchased are recorded as expenditures in the appropriate funds at the time of purchase. Such assets are capitalized at cost in the general fixed asset group of accounts except for certain improvements such as curbs and gutters, streets and sidewalks, drainage and lighting systems. Contributions in general fixed assets are recorded at estimated fair market value at the time received. No depreciation has been provided on general fixed assets.

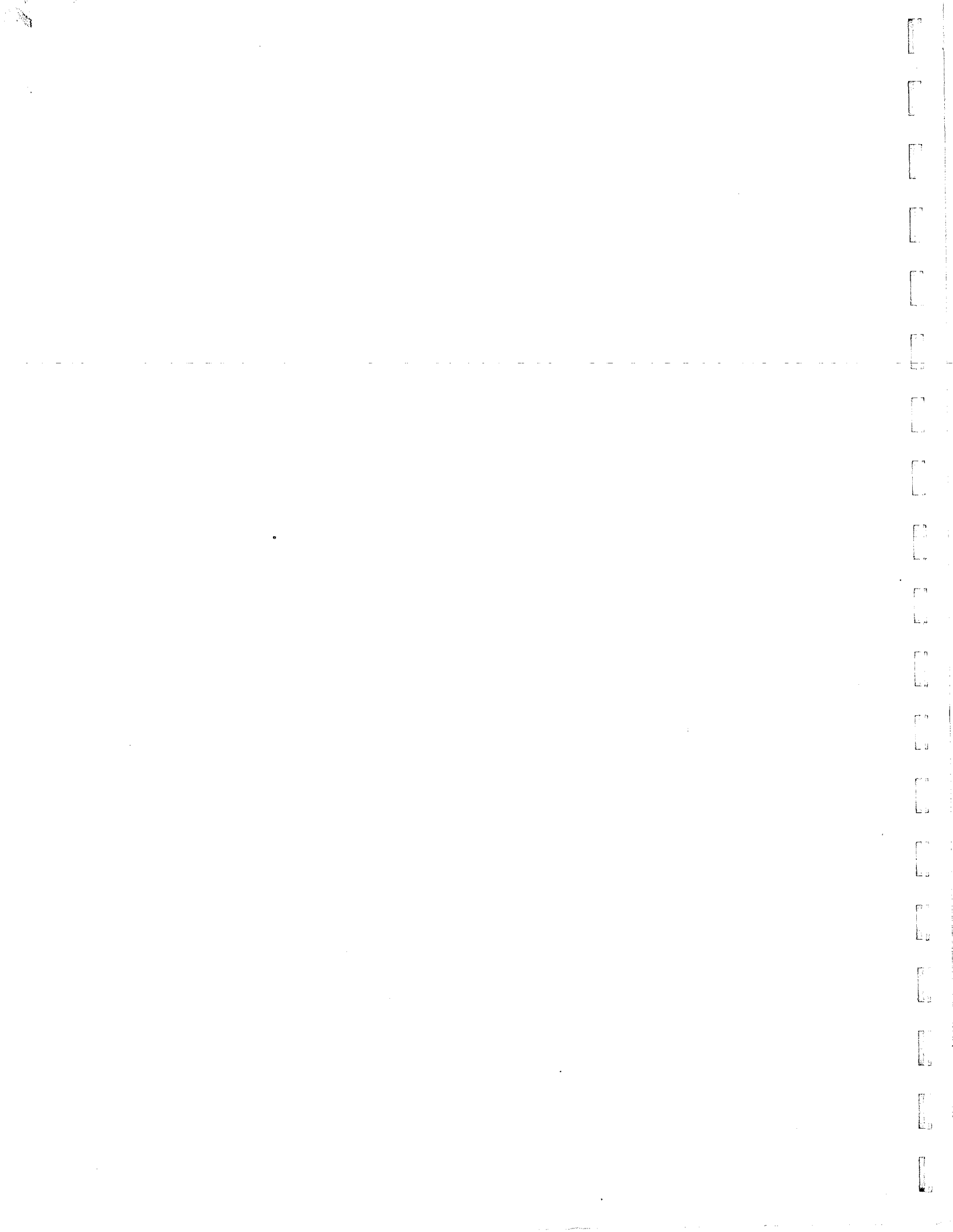
Stockton Water

ASSETS AND OTHER DEBITS											
	General Fund	Special Grant Funds	Special Project Funds	General District Funds	Service District Fund	Sewer Fund	Working Capital Fund	Trust Funds	Special Assessment Funds	General Bonded Indebtedness	General Fixed Assets
Cash	\$ 553,653	\$ 229,682	\$ 7,635,860	\$ 478,186	\$ 557,222	\$ 851,135	\$ 1,442,128	\$ 702,216	\$ 2,559,552	\$	\$
Cash restricted					315,995						
Investments	6,849,600		3,421,828					153,349			
Accounts receivable - net	50,539	153,870	97,469	1,177	128,080	204,066	11,120	2,120			
Interest receivable	270,299			1,591							
Taxes receivable, delinquent - net	191,602										
Special assessments, delinquent - net	20,768			6,414					122,239		
Special assessments - deferred									27,100,814		
Advances, other debits		24,757						1,212	7,295		
Due from other funds									927,000		
Due for sale of bonds									5,367		
Due from governmental agencies	233,740	679,622	28,907,521								11,473,276
Inventories	253,140					35,954					46,708,673
Prepaid expenses and unamortized costs					104,323		5,000				
Construction in progress					874,513						
Property and equipment					6,742,123		4,758,012				
Accumulated depreciation					(789,269)		(2,124,755)				
Special trust funds - cost control								175,267			
Amount to be provided for debt retirement										12,448,000	
	<u>\$8,423,341</u>	<u>\$1,087,931</u>	<u>\$40,062,678</u>	<u>\$487,368</u>	<u>\$7,932,987</u>	<u>\$1,091,155</u>	<u>\$4,091,505</u>	<u>\$1,034,164</u>	<u>\$30,722,267</u>	<u>\$12,448,000</u>	<u>\$58,181,949</u>

CITY OF STOCKTON
COMBINED BALANCE SHEETS
JUNE 30, 1976

EXHIBIT NO. 1
PAGE 2 OF 2

LIABILITIES	Stockton Water									
	General Fund	Special Grant Funds	Special Project Funds	Central Parking District Funds	Service Facilities District Fund	Sewer Fund	Working Capital Fund	Trust Funds	Special Assessment Funds	General Bonded Indebtedness
Accounts payable and accrued expenses	\$ 652,127	\$ 365,047	\$ 655,768	\$ 888	\$ 257,570	\$ 17,582	\$ 37,378	\$ 15,519	\$ 142,095	\$
Accrued salaries and wages	788,381									
Due to other funds										
Due to governmental agencies	833	89,075						95,201	17,121	
Advances and deposits		435,980								
Matured bonds and interest payable	55,137			9,820	5,700	19,825			90,901	
Unmatured bonded debt - general obligation										12,448,000
Unmatured bonded debt - other					2,405,000				28,007,208	
Total liabilities	1,496,478	890,102	655,768	10,708	2,668,270	37,407	37,378	110,720	28,257,325	12,448,000
RESERVES, FUND BALANCES AND RETAINED EARNINGS										
Reserve for encumbrances	351,106	9,668	16,562,865			5,172			1,190,528	
Reserve for inventories	253,140					50,000				
Reserve for tax interim financing	700,000									
Reserves - other	108,448									
Appropriations - uncompleted projects			518,902	229,126	201,165				22,695	
Contributions		78,343	19,807,296	196,918					958,787	
Unexpendable fund balance					3,222,462					
Invested in fixed assets								61,406		
Fund balance	5,514,169	109,818	2,517,847	50,616		998,576	2,633,257	862,038	292,932	58,181,949
Retained earnings					1,841,090					
	\$8,423,341	\$1,087,931	\$40,062,678	\$487,368	\$7,932,987	\$1,091,155	\$4,091,505	\$1,034,164	\$30,722,267	\$58,181,949



GENERAL FUND

The General Fund is established to account for the approved budgeted revenues and expenditures necessary to carry out basic governmental activities of the City, such as police protection, fire protection, recreation, library, public works, community development and administrative services.

Appropriations are made annually from the adopted budget and all unencumbered funds at year-end are returned to the fund balance.

Revenues for this and other funds are recorded by source; i.e., taxes, licenses, service charges, etc. Expenditures are recorded first by activity and then by object of expenditure.

General Fund expenditures are primarily made for current day-to-day operating costs. Capital expenditures for large scale public improvements, such as buildings, parks, streets, etc. are accounted for elsewhere in the Financial Statements.

CITY OF STOCKTON

EXHIBIT A

GENERAL FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash on hand and in banks	\$ 494,016.07	
Petty cash funds	4,500.00	
Cash with fiscal agent for payment of bonds and interest	<u>55,137.00</u>	\$ 553,653.07
Temporary investments		6,849,599.92
Taxes receivable, delinquent	\$ 261,413.91	
Less estimated uncollectible taxes	<u>69,811.71</u>	191,602.20
Accounts receivable	\$ 85,349.73	
Less estimated uncollectible accounts	<u>34,810.73</u>	50,539.00
Special assessments receivable, delinquent	\$ 42,640.82	
Less estimated uncollectible assessments	<u>21,872.99</u>	20,767.83
Interest receivable		270,299.42
Due from other governmental agencies		233,740.07
Inventory of materials and supplies		<u>253,139.54</u>
TOTAL ASSETS		<u>\$8,423,341.05</u>

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:		
Accounts payable	\$ 162,771.62	
Payroll taxes payable	395,534.96	
Payroll fringe benefits payable	93,285.71	
Accrued wages payable	788,381.29	
Matured bonds and interest payable	55,137.00	
Due to other governmental agencies	833.59	
Unclaimed wages	<u>534.35</u>	\$1,496,478.52
Reserves:		
Reserve for encumbrances	\$ 351,105.51	
Reserves for stores inventory	253,139.54	
Reserve for Metropolitan Recreation	91,652.06	
Reserve for Lincoln Recreation	16,795.89	
Reserve for tax interim financing	<u>700,000.00</u>	1,412,693.00
Fund balance (Schedule A-1):		
Revolving funds	\$ 4,500.00	
Unappropriated fund balance	<u>5,509,669.53</u>	<u>5,514,169.53</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>\$8,423,341.05</u>

CITY OF STOCKTON

SCHEDULE A-1GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975

\$ 5,376,514.04

Add:	Reserve for encumbrances, July 1, 1975	\$ 248,689.15	
	Revenues (Schedule A-2)	26,910,061.20	
	Transfer from Gas Tax Fund	317,541.32	
	Decrease in reserve for stores inventory	454.49	
	Decrease in provision for uncollectible taxes and assessments	<u>6,913.43</u>	
	Total additions		<u>27,483,659.59</u>
	Beginning Balance and Additions		32,860,173.63
Deduct:	Reserve for encumbrances, June 30, 1976	\$ 351,105.51	
	Expenditures (Schedule A-3)	26,303,406.75	
	Transfer to Working Capital Fund	320,923.00	
	Payment to Guntert & Zimmerman per law suit	300,853.59	
	Increase in recreation reserves	3,849.41	
	Adjustment to stores inventory	11,173.10	
	Adjustment in prior years expenditures and revenues	14,835.77	
	Increase in provisions for uncollectible accounts receivable	14,211.12	
	Transfer to Capital Improvement Fund	17,550.00	
	Refund to San Joaquin County from Metro Reserve	6,193.00	
	Adjustment to reserve for encumbrances as of June 30, 1975	<u>1,902.85</u>	
	Total Deductions		<u>27,346,004.10</u>

Fund balance, June 30, 1976

\$ 5,514,169.53

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

	Estimated	Actual	Over (Under) Estimate
TAXES:			
Secured property taxes	\$ 6,810,608.00	\$6,965,900.54	155,292.54
Unsecured property taxes	1,135,862.00	1,209,465.77	73,603.77
Utility tax	2,400,000.00	2,927,853.38	527,853.38
Transient occupancy tax	140,000.00	168,424.33	28,424.33
Penalties and interest	300.00	29.85	(270.15)
Sales and use taxes	5,775,000.00	5,917,311.39	142,311.39
Franchises	205,700.00	225,564.41	19,864.41
Documentary transfer tax	50,000.00	61,773.18	11,773.18
Total	<u>\$16,517,470.00</u>	<u>\$17,476,322.85</u>	<u>\$958,852.85</u>
LICENSES AND PERMITS:			
Business licenses	\$ 1,050,000.00	\$ 1,065,027.60	\$ 15,027.60
Animal licenses	60,000.00	65,273.00	5,273.00
Bicycle licenses	1,200.00	3,208.50	2,008.50
Building permits	275,000.00	172,134.36	(102,865.64)
Plumbing permits	32,000.00	29,081.30	(2,918.70)
Electrical permits	40,000.00	30,758.30	(9,241.70)
Mechanical permits	16,000.00	12,812.50	(3,187.50)
Other licenses and permits	7,000.00	5,622.00	(1,378.00)
Parking meters - General Fund	150,000.00	154,039.65	4,039.65
Loading zone permits	100.00	100.00	
Street cut permits	4,000.00	4,071.75	71.75
Fire department permits	3,000.00	2,995.00	(5.00)
Construction permits		290,863.37	290,863.37
Transportation permits	7,000.00	7,370.00	370.00
Total	<u>\$ 1,645,300.00</u>	<u>\$ 1,843,357.33</u>	<u>\$198,057.33</u>
FINES, FORFEITS AND PENALTIES:			
Traffic fines applicable to			
Traffic Safety	\$ 130,000.00	\$ 168,093.39	\$ 38,093.39
Vehicle code fines	400,000.00	368,789.60	(31,210.40)
Criminal fines	40,000.00	42,145.10	2,145.10
Total	<u>\$ 570,000.00</u>	<u>\$ 579,028.09</u>	<u>\$ 9,028.09</u>
REVENUE FROM USE OF MONEY AND PROPERTY:			
Interest income	\$ 900,000.00	\$ 812,758.58	\$(87,241.42)
Port rentals - Shallow draft		50.00	50.00
Other rentals	70,000.00	72,328.83	2,328.83
Concessions	460,000.00	429,070.66	(30,929.34)
Total	<u>\$ 1,430,000.00</u>	<u>\$ 1,314,208.07</u>	<u>\$(115,791.93)</u>

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

	Estimated	Actual	Over (Under) Estimate
REVENUE FROM OTHER AGENCIES:			
Alcoholic beverage license fees	\$ 90,000.00	\$ 97,474.09	\$ 7,474.09
Motor vehicle in lieu tax	1,150,000.00	1,140,198.71	(9,801.29)
Trailer coach fees	45,000.00	12,042.23	(32,957.77)
Off highway vehicle tax	2,500.00	1,062.49	(1,437.51)
Cigarette tax	500,000.00	548,361.13	48,361.13
County participation	131,225.00	131,225.00	
Other agency participation	344,530.00	385,243.00	40,713.00
Miscellaneous revenue from other agencies	2,757.90	757.90	(2,000.00)
Federal and State grants		1,536.44	1,536.44
Total	<u>\$2,266,012.90</u>	<u>\$2,317,900.99</u>	<u>\$51,888.09</u>
CHARGES FOR CURRENT SERVICE:			
Zoning and subdivision fees	\$ 8,000.00	\$ 26,325.00	\$18,325.00
Sales of maps and publications	23,000.00	31,048.93	8,048.93
Weed abatement	29,000.00	30,940.91	1,940.91
Police department revenue	160,000.00	65,411.69	(94,588.31)
Fire department revenue	6,000.00	12,782.11	6,782.11
Plan check fees	200.00	3,242.50	3,042.50
Planning department fees	9,000.00	10,180.00	1,180.00
Animal shelter fees and charges	10,000.00	10,650.75	650.75
Engineering division fees	80,000.00	103,625.79	23,625.79
Public works reimbursable work	8,000.00	14,363.30	6,363.30
Miscellaneous reimbursements	2,500.00	3,452.98	952.98
Miscellaneous public works fees	600.00	825.00	225.00
Refuse fees and charges	100,000.00	90,004.50	(9,995.50)
Library revenue - Fines, fees, etc.	23,000.00	25,626.91	2,626.91
Library revenue - San Joaquin County	1,188,690.00	1,140,545.00	(48,145.00)
Library revenue - Other counties	21,594.00	23,515.75	1,921.75
Silver Lake camp	50,000.00	48,358.32	(1,641.68)
Pixie Woods	20,000.00	25,820.40	5,820.40
Civic Auditorium	100,000.00	119,886.76	19,886.76
Ice rink - Fees, rental, other	140,000.00	162,526.05	22,526.05
Metropolitan recreation	103,846.00	120,170.87	16,324.87
Lincoln recreation	2,500.00	3,155.75	655.75
Swimming pools	20,000.00	20,138.96	138.96
Golf courses	480,000.00	528,463.13	48,463.13
Other parks and recreation revenue	30,000.00	35,072.46	5,072.46
Miscellaneous charges - Current service	10,000.00	25,646.10	15,646.10
Total	<u>\$2,625,930.00</u>	<u>\$2,681,779.92</u>	<u>\$55,849.92</u>

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

	Estimated	Actual	Over (Under) Estimate
OTHER REVENUES:			
Sales of property	\$ 8,500.00	\$ 16,754.93	\$ 8,254.93
Unclassified revenues	71,000.00	111,367.49	40,367.49
Total	<u>\$ 79,500.00</u>	<u>\$ 128,122.42</u>	<u>\$ 48,622.42</u>
SPECIAL GRANTS:			
Federal - 701 - Planning - 74-75	\$ 4,092.32	\$ 4,092.32	\$
State - Legal advisor grant - 74-75	3,913.98	3,913.98	
Federal - EDA - Recreation -			
Stockton deepwater channel - 74-75	1,404.64		(1,404.64)
State - Mid-intervention grant -			
Boys' club delinquency prevention	1,199.20	1,199.20	
State - Abandoned vehicle abatement			
program - 74-75	1,796.64	1,796.64	
Federal - Metro narcotic unit - 74-75	1,204.51	1,204.51	
State - Decision making - Police range	4.14	4.14	
State - Neighborhood police facility 74-75	8,107.33	8,107.33	
State - Traffic control devices and			
inventory traffic signal evaluation/			
prior study	74,274.00	71,266.33	(3,007.67)
State - Abandoned vehicle grant -			
75-76	24,000.00	17,240.99	(6,759.01)
State - Mid-intervention - 75-76	17,956.00	17,899.00	(57.00)
State - Hazardous devices detection			
system - 75-76	6,906.00	6,512.55	(393.45)
State - Field evidence technician -			
75-76	73,056.00	69,823.35	(3,232.65)
State - Police legal advisor -			
75-76	17,377.00	17,377.00	
State - Driving under the influence -			
75-76	407,536.00	215,016.01	(192,519.99)
Federal - 701 Planning grant -			
75-76	59,000.00	58,410.94	(589.06)
State - Criminal justice planner -			
75-76	41,803.00	29,247.18	(12,555.82)
State - Summer youth recreation -			
75-76	25,209.68	25,209.68	
State - Boating safety and enforcement -			
75-76	17,000.00	16,445.69	(554.31)
State - Summer youth recreation -			
76-77	28,380.00	4,574.69	(23,805.31)
Total	<u>\$ 814,220.44</u>	<u>\$ 569,341.53</u>	<u>\$(244,878.91)</u>
TOTAL REVENUES	<u>\$25,948,433.34</u>	<u>\$26,910,061.20</u>	<u>\$ 961,627.86</u>

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	Appropriations (Revised)	Authorizations Encumbrances July 1, 1975	Total
GENERAL GOVERNMENT:			
Legislative			
City Council	\$ 93,637.00	\$ 8,800.00	\$ 102,437.00
City Clerk	97,102.50	912.18	98,014.68
Total	<u>\$ 190,739.50</u>	<u>\$ 9,712.18</u>	<u>\$ 200,451.68</u>
Administrative			
City Manager	<u>\$ 460,482.00</u>	<u>\$ 8,275.49</u>	<u>\$ 468,757.49</u>
Finance			
Administration	\$ 115,872.00	\$ 817.60	\$ 116,689.60
Accounting	156,771.00		156,771.00
Treasury	112,657.00	397.50	113,054.50
Purchasing and stores	191,560.57	477.00	192,037.57
Data processing	198,612.43	21.20	198,633.63
Total	<u>\$ 775,473.00</u>	<u>\$ 1,713.30</u>	<u>\$ 777,186.30</u>
Law			
City Attorney	\$ 157,078.00	\$	\$ 157,078.00
Community Development	<u>\$ 943,978.00</u>	<u>\$18,953.69</u>	<u>\$ 962,931.69</u>
Personnel	<u>\$ 229,983.00</u>	<u>\$</u>	<u>\$ 229,983.00</u>
Non-Departmental			
Community promotion	\$ 220,700.00	\$	\$ 220,700.00
Elections	58,744.50		58,744.50
Debt service	941,394.00		941,394.00
Other	635,641.10	21,440.96	657,082.06
Contingency	50,000.00		50,000.00
Inter-departmental equipment	4,242.90		4,242.90
Total	<u>\$1,910,722.50</u>	<u>\$21,440.96</u>	<u>\$1,932,163.46</u>
TOTAL GENERAL GOVERNMENT	<u>\$4,668,456.00</u>	<u>\$60,095.62</u>	<u>\$4,728,551.62</u>

<u>Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 82,572.42	\$ 7,900.00	\$ 11,964.58
97,979.41	14.26	21.01
<u>\$ 180,551.83</u>	<u>\$ 7,914.26</u>	<u>\$ 11,985.59</u>
 \$ 454,216.47	 \$11,268.70	 \$ 3,272.32
\$ 108,250.53	\$ 412.34	\$ 8,026.73
155,972.41	95.53	703.06
112,459.85		594.65
192,027.03		10.54
183,258.60		15,375.03
<u>\$ 751,968.42</u>	<u>\$ 507.87</u>	<u>\$ 24,710.01</u>
 \$ 141,200.30	 \$ 6,405.86	 \$ 9,471.84
\$ 827,644.63	\$ 8,696.94	\$126,590.12
<u>\$ 202,853.13</u>	<u>\$ 3,348.02</u>	<u>\$ 23,781.85</u>
 \$ 219,791.67	 \$	 \$ 908.33
46,525.44		12,219.06
941,393.50		.50
624,390.43	17,166.63	15,525.00
		50,000.00
635.20		3,607.70
<u>\$1,832,736.24</u>	<u>\$17,166.63</u>	<u>\$ 82,260.59</u>
<u>\$4,391,171.02</u>	<u>\$55,308.28</u>	<u>\$282,072.32</u>

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 1976

	Appropriations (Revised)	Authorizations Encumbrances July 1, 1975	Total
PUBLIC SAFETY:			
Police			
Administration	\$ 682,542.28	\$17,781.18	\$ 700,323.46
Field operations	3,866,561.58	3,788.40	3,870,349.98
Investigations	1,105,466.00	587.34	1,106,053.34
Vice control	407,262.00	1,569.98	408,831.98
Technical services	1,011,024.00	6,261.17	1,017,285.17
Total	<u>\$ 7,072,855.86</u>	<u>\$29,988.07</u>	<u>\$7,102,843.93</u>
Fire			
Administration	\$ 112,828.00	\$ 4,000.00	\$ 116,828.00
Fire fighting	4,823,754.00	15,863.45	4,839,617.45
Fire prevention	261,946.00	3,673.94	265,619.94
Hydrant maintenance and pattern improvement	82,758.00	1,430.00	84,188.00
Subdivision hydrant installation	(17,550.00)	17,550.00	
Training	85,325.00		85,325.00
Fire communications center	200,751.00	907.32	201,658.32
Total	<u>\$ 5,549,812.00</u>	<u>\$43,424.71</u>	<u>\$ 5,593,236.71</u>
Animal Regulation			
Animal Pound	\$ 125,780.14	\$ 509.44	\$ 126,289.58
TOTAL PUBLIC SAFETY	<u>\$12,748,448.00</u>	<u>\$73,922.22</u>	<u>\$12,822,370.22</u>

<u>Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 563,892.80	\$17,302.85	\$119,127.81
3,805,202.89	13,543.11	51,603.98
1,067,913.98	110.07	38,029.29
399,391.35	59.50	9,381.13
996,804.34	3,194.49	17,286.34
<u>\$ 6,833,205.36</u>	<u>\$34,210.02</u>	<u>\$235,428.55</u>
 \$ 115,633.29	 \$	 \$ 1,194.71
4,745,726.53	30,844.07	63,046.85
253,568.82	1,058.37	10,992.75
 76,342.89	 275.00	 7,570.11
 80,710.87	 189.47	 4,424.66
195,953.56	150.00	5,554.76
<u>\$ 5,467,935.96</u>	<u>\$32,516.91</u>	<u>\$ 92,783.84</u>
 \$ 119,328.32	 \$ 4,380.14	 \$ 2,581.12
<u>\$12,420,469.64</u>	<u>\$71,107.07</u>	<u>\$330,793.51</u>

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	Appropriations (Revised)	Authorizations Encumbrances July 1, 1975	Total
PUBLIC WORKS:			
Administration	\$ 130,649.00	\$ 61.41	\$ 130,710.41
Engineering	507,680.00	29.18	507,709.18
Waste collection and streets	2,186,957.00	131.16	2,187,088.16
General services	1,412,706.00	3,869.92	1,416,575.92
TOTAL PUBLIC WORKS	<u>\$4,237,992.00</u>	<u>\$ 4,091.67</u>	<u>\$4,242,083.67</u>
LIBRARIES:			
Library			
Administration	\$1,972,308.00	\$41,545.12	\$2,013,853.12
PARKS AND RECREATION:			
Administration	\$ 160,230.00	\$ 360.21	\$ 160,590.21
Parks	1,103,633.37	13,462.27	1,117,095.64
Pixie Woods	76,870.00	891.14	77,761.14
Street tree maintenance	382,613.00	377.22	382,990.22
Ice Arena	196,723.47	1,402.71	198,126.18
Swimming pools	90,185.00	76.00	90,261.00
Swenson golf course	359,198.00	1,793.23	360,991.23
Van Buskirk golf course	230,277.00	250.00	230,527.00
Recreation centers	56,718.00	301.99	57,019.99
Civic Auditorium	220,770.00	3,282.35	224,052.35
Silver Lake camp	69,306.06	17,078.96	86,385.02
Metro and Lincoln recreation	437,533.00	2,022.26	439,555.26
TOTAL PARKS AND RECREATION	<u>\$3,384,056.90</u>	<u>\$41,298.34</u>	<u>\$3,425,355.24</u>

<u>Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 106,030.63	\$ 149.14	\$ 24,530.64
486,336.65	631.38	20,741.15
2,027,593.97	169.60	159,324.59
1,197,693.99	22,683.59	196,198.34
<u>\$3,817,655.24</u>	<u>\$23,633.71</u>	<u>\$400,794.72</u>
 \$1,942,314.37	 \$71,538.75	 \$
 \$ 152,214.49	 \$ 423.47	 \$ 7,952.25
1,077,424.40	10,996.59	28,674.65
65,886.85	10,395.72	1,478.57
338,458.63	293.09	44,238.50
191,021.03	4,765.00	2,340.15
86,334.46	958.49	2,968.05
325,001.07	5,210.00	30,780.16
199,695.23	1,985.00	28,846.77
40,145.59	472.72	16,401.68
209,837.59	6,452.00	7,762.76
63,832.21	18,579.92	3,972.89
419,041.96	3,234.51	17,278.79
<u>\$3,168,893.51</u>	<u>\$63,766.51</u>	<u>\$192,695.22</u>

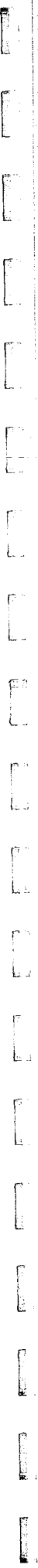
CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	Appropriations (Revised)	Authorizations Encumbrances July 1, 1975	Total
SPECIAL GRANTS:			
Federal - 701 - Planning - 74-75	\$ 4,092.32	\$ 9,105.64	\$ 13,197.96
Federal - 701 - Planning - 75-76	88,500.00		88,500.00
State - Metro narcotic impact program	1,132.08		1,132.08
State - Legal advisor grant	1,237.98		1,237.98
State - Mid-intervention grant - Boys' club delinquency prevention	1,199.20		1,199.20
State - Organized crime intelligence 74-75	(596.63)	1,085.00	488.37
Federal - Metro narcotic unit - 74-75	1,029.91	1,285.50	2,315.41
State - Field evidence technician 74-75	(1,131.62)	4,760.04	3,628.42
State - Neighborhood police facility 74-76	8,107.33		8,107.33
State - Mid-intervention - 75-76	17,956.00		17,956.00
State - Field evidence technician 75-76	76,901.00		76,901.00
State - Legal advisor - 75-76	18,292.00		18,292.00
State - Hazardous devices detection system - 75-76	7,270.00		7,270.00
State - Abandoned vehicle grant - 75-76	24,000.00		24,000.00
State - Criminal justice planner - 75-76	44,003.00		44,003.00
State - Boating safety and enforcement grant - 75-76	17,000.00		17,000.00
State - Traffic control devices and traffic signal evaluation/priority study - 75-76	74,274.00	11,500.00	85,774.00
State - Driving under the influence - Project management - 75-76	160,725.00		160,725.00
State - Driving under the influence - Enforcement - 75-76	246,811.00		246,811.00
Federal - EDA - Recreation - Stockton deepwater channel	1,812.52		1,812.52
State - Summer youth recreation program - 75-76	25,209.68		25,209.68
State - Summer youth recreation program - 76-77	28,380.00		28,380.00
TOTAL SPECIAL GRANTS	<u>\$ 846,204.77</u>	<u>\$ 27,736.18</u>	<u>\$ 873,940.95</u>
TOTALS - GENERAL FUND	<u>\$27,857,465.67</u>	<u>\$248,689.15</u>	<u>\$28,106,154.82</u>

<u>Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 13,197.96	\$	\$
49,960.94	37,950.00	589.06
1,132.08		
1,237.98		
1,199.20		
488.37		
2,315.41		
3,628.42		
8,107.33		
17,899.00		57.00
73,668.35		3,232.65
18,292.00		
6,876.55		393.45
17,205.00	35.99	6,759.01
28,447.18	3,000.00	12,555.82
16,445.69		554.31
77,749.58	5,016.75	3,007.67
101,620.33	18,247.36	40,857.31
95,148.32		151,662.68
		1,812.52
25,209.68		
3,073.60	1,501.09	23,805.31
<u>\$ 562,902.97</u>	<u>\$ 65,751.19</u>	<u>\$ 245,286.79</u>
<u>\$26,303,406.75</u>	<u>\$351,105.51</u>	<u>\$1,451,642.56</u>

6





CAPITAL IMPROVEMENT FUND

This is a special revenue fund created by resolution of the City Council to finance community improvements on a pay-as-you-go basis.

Committed to this fund are all receipts from the amusement tax, subdivision fees, sales of real property, a portion of the sewer service charge and all other special revenues and grants received for City projects, normally financed through this fund, most notably General Revenue Sharing Funds.

Unlike the General Fund, in which all appropriations lapse at the end of each fiscal year, construction project appropriations continue in force until completion of the project at which time any unencumbered balance is transferred to the unappropriated fund balance and held for further appropriation by the City Council.



CITY OF STOCKTON

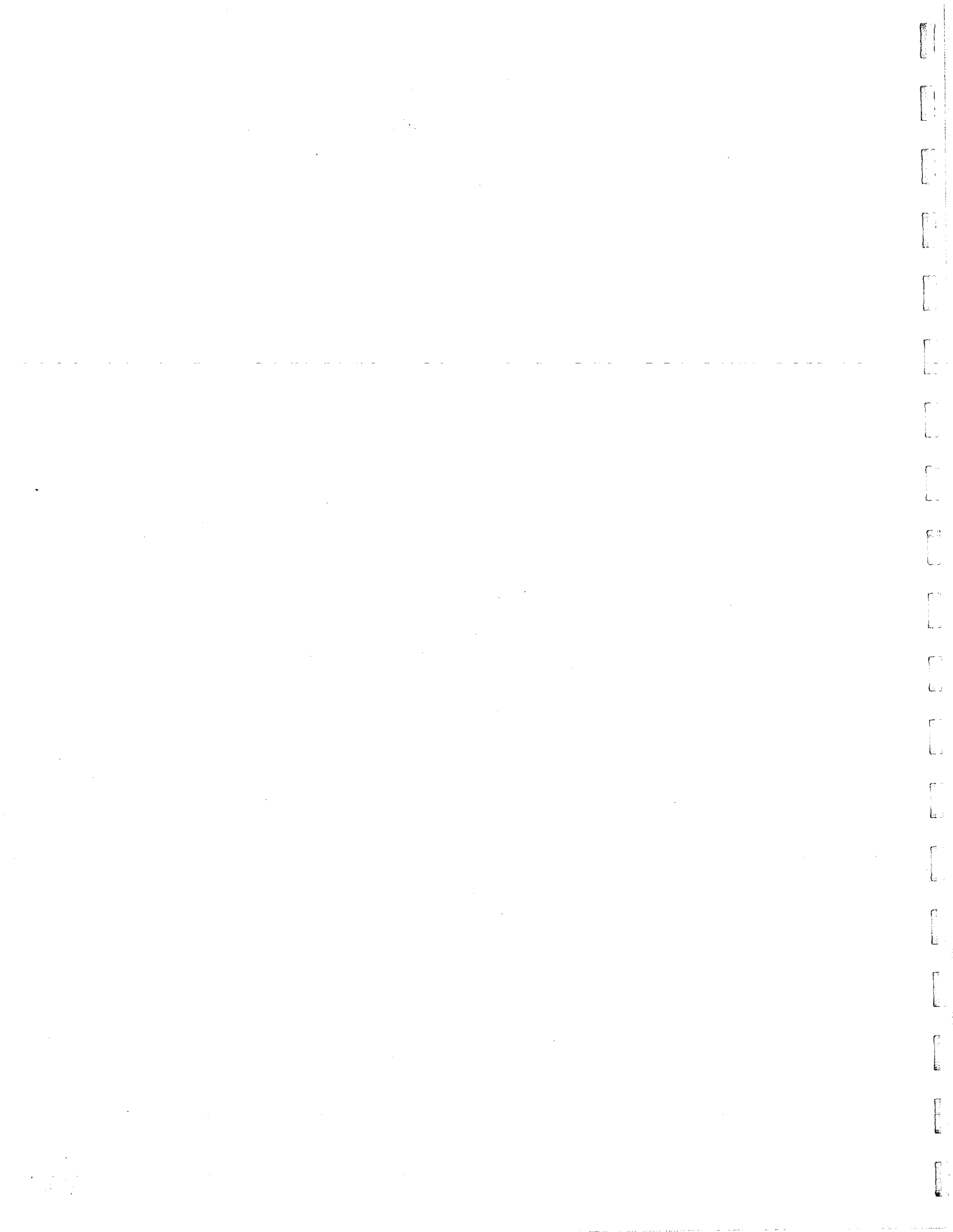
EXHIBIT B

CAPITAL IMPROVEMENT FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash	\$2,306,484.45
Investments	1,421,827.90
Accounts receivable	4,846.00
Rehabilitation loans receivable	62,777.59
Due from other governmental agencies	1,040,534.04
TOTAL ASSETS	<u>\$4,836,469.98</u>

LIABILITIES, RESERVES AND FUND BALANCE

Accounts payable		\$ 80,445.34
Reserve for encumbrances		155,236.99
Appropriations for uncompleted projects	\$11,191,053.78	
Less: Expenditures	\$8,477,847.17	
Encumbrances	<u>155,236.99</u>	<u>8,633,084.16</u>
Unencumbered appropriations		2,557,969.62
Fund Balance:		
Columbus Park	\$ 14,147.10	
Port sale proceeds balance	1,055,880.88	
Park sites balance	158,906.91	
Subdivision fees balance	147,262.90	
Federal revenue sharing	171,851.79	
Rehabilitation loans	103,584.42	
General unallocated fund balance	<u>391,184.03</u>	
Total Fund Balance		<u>2,042,818.03</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>\$4,836,469.98</u>



CITY OF STOCKTON

SCHEDULE B-1

CAPITAL IMPROVEMENT FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975			\$2,123,178.53
Add:-			
Reserve for encumbrances, July 1, 1975	\$ 283,913.58		
Unencumbered appropriations, July 1, 1975	2,225,803.79		
Revenues (Schedule B-2)	3,304,386.20		
Transfer from General Fund	17,550.00		
Transfer from Gas Tax Fund	117,468.42		
Rehabilitation loan interest	1,748.92		
Total balance and additions			<u>5,950,870.91</u> <u>8,074,049.44</u>
Deduct:			
Reserve for encumbrances, June 30, 1976	\$ 155,236.99		
Unencumbered appropriations, June 30, 1976	2,557,969.62		
Expenditures (Schedule B-3)	3,128,022.72		
Transfer to Gas Tax Fund	54,974.55		
Adjustments in prior year's revenues	135,027.53		
			<u>6,031,231.41</u>
Fund balance, June 30, 1976			<u>\$2,042,818.03</u>

SCHEDULE B-2

CAPITAL IMPROVEMENT FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

Amusement taxes	\$ 21,000.00	\$ 22,247.84	\$ 1,247.84
Revenue from other agencies -			
County participation	12,444.82	12,444.82	
Federal grants	160,000.00	160,000.00	
State - Buckley Cove Park	70,354.50	70,354.50	
State - Boat launching facility	320,000.00	320,000.00	
Federal revenue sharing	2,108,362.00	2,108,362.00	
Interest on investments	100,000.00	153,595.60	53,595.60
Zoning and subdivision fees	400,000.00	389,073.15	(10,926.85)
Public works reimbursement	4,000.00	2,139.80	(1,860.20)
Water extension agreement refunds		199.90	199.90
Sale of property	10,000.00	65,968.59	55,968.59
Total	<u>\$3,206,161.32</u>	<u>\$3,304,386.20</u>	<u>\$98,224.88</u>

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	Appropriations To Date
<u>GENERAL GOVERNMENT</u>	
Civic Center Marina project	\$1,641,054.00
Remodeling City buildings	500,002.26
*Municipal service center - security lights	3,947.50
Urban renewal - McKinley/Sharpes Lane	1,086,000.00
*Villa addition community improvements	176,485.78
North Stockton library	580,000.00
Columbus Park improvements, Phase II and III	350,000.00
*Southside Stockton channel shoreline improvements	114,664.12
City Hall - handicapped facilities	5,000.00
Municipal service center improvements - property acquisition and development	265,000.00
*Elevator repair - Blake, Moffit and Towne building	960.00
Mormon channel development	29,000.00
*Seawall parking facility	3,073.76
Southeast neighborhood facility	8,500.00
Remodeling City Hall annex	360,000.00
Finance ceiling modification	25,000.00
Police parking lot and landscaping	115,000.00
Historical marker	15,000.00
West end II urban renewal	180,000.00
Total general government projects	<u>\$5,458,687.42</u>
<u>BUILDING SAFETY</u>	
Alarm circuits - undergrounding	\$ 149,500.00
Fire station - Northeast - design and property	25,000.00
Police pistol range improvements	62,066.00
Radio fire alarm system	1,000.00
Fire training building	3,500.00
Subdivision fire hydrants	113,722.00
Total building safety projects	<u>\$ 354,788.00</u>
<u>STREETS - PUBLIC WORKS</u>	
Sidewalk curb and gutter repair	\$ 311,000.00
Bicycle paths 1972-73	40,000.00
*City participation - Pershing Avenue - Safeway development	5,534.68
Special assessment districts	26,252.35
West Lane street work - Park North unit #4	3,601.00
City participation - Quail Lakes Drive (assessment district)	27,160.16
Frontage improvement - Stonewood Park #4	4,524.95
Street resurfacing program	266,640.35
City participation - Quail Lakes #6 - Quail Lakes Drive	35,011.00
Total street - public works projects	<u>\$ 719,724.49</u>

Expended Prior Years	Expended 1975-76	Total Expenditures	Encumbrances June 30, 1976	Unencumbered Balance
\$1,606,493.92	\$ 28,763.15	\$1,635,257.07	\$ 2,324.00	\$ 3,472.93
414,183.02	55,889.56	470,072.58	16,191.07	13,738.61
3,947.50		3,947.50		
769,409.75	236,592.20	1,006,001.95	910.50	79,087.55
95,332.69	81,153.09	176,485.78		
2,142.82	100,563.12	102,705.94		477,294.06
519.07	231,386.83	231,905.90		118,094.10
114,664.12		114,664.12		
417.04	824.18	1,241.22		3,758.78
54,428.99	187,134.48	241,563.47	7,979.00	15,457.53
960.00		960.00		
204.37	7,995.00	8,199.37		20,800.63
2,873.80	199.96	3,073.76		
103.69	7,659.00	7,762.69		737.31
2,752.96	334,737.79	337,490.75	70.00	22,439.25
	15,860.74	15,860.74		9,139.26
	44.10	44.10		114,955.90
	3,447.60	3,447.60	1,776.00	9,776.40
	102,415.24	102,415.24		77,584.76
<u>\$3,068,433.74</u>	<u>\$1,394,666.04</u>	<u>\$4,463,099.78</u>	<u>\$29,250.57</u>	<u>\$966,337.07</u>
\$ 91,800.83	\$ 3,251.02	\$ 95,051.85	\$ 2,175.12	\$ 52,273.03
14,311.27		14,311.27		10,688.73
38,370.00	17,293.87	55,663.87	3,250.80	3,151.33
				1,000.00
				3,500.00
	100,845.51	100,845.51	11,775.18	1,101.31
<u>\$ 144,482.10</u>	<u>\$ 121,390.40</u>	<u>\$ 265,872.50</u>	<u>\$17,201.10</u>	<u>\$ 71,714.40</u>
\$ 175,265.76	\$ 117,801.06	\$ 293,066.82	\$15,756.75	\$ 2,176.43
6,430.27	642.88	7,073.15		32,926.85
(1,500.00)	7,034.68	5,534.68		
.75	19.44	20.19		26,232.16
25,650.24		25,650.24		3,601.00
				1,509.92
	190,398.64	190,398.64	33,000.00	4,524.95
	28,941.84	28,941.84		43,241.71
<u>\$ 205,847.02</u>	<u>\$ 344,838.54</u>	<u>\$ 550,685.56</u>	<u>\$48,756.75</u>	<u>\$120,282.18</u>

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976SEWER PROJECTS - PUBLIC WORKSAppropriations
To Date

*Miner Avenue sewer line (SUSD)	\$ 21,141.56
Oversize subdivision sewer extension	163,262.20
Catch basin modernization	73,085.00
Repair sanitary and storm sewers	125,000.00
Old City storm drainage	176,572.00
Odor control - Swenson Park plant	6,000.00
*Anderson Street pump plant	119,851.42
California Street storm trunk	8,000.00
*Fairview - Western Pacific drainage improvement	360,748.44
*Don Avenue pump station	96,025.45
Central area sanitary line improvements	122,000.00
*Navy drive sanitary trunk (Rough and Ready Island)	449,905.83
*Odor control - Lincoln Village West plant	18,500.00
*South Stockton sanitary interceptor	105.77
*Oversize storm pump station - Lincoln Village West #24	123,352.10
*Oversize sanitary lift station - Lincoln Village West #24	34,310.00
*Edison Street storm system	57,112.02
Airport sewage treatment plant	18,627.39
Odor control - pump stations	3,800.00
Storm - sanitary separation	50,000.00
Chemical storage site	10,000.00
Country Club sanitary trunk and lift station	75,000.00
Pershing Avenue pump plant levee	15,000.00
Clay Street storm drainage	90,000.00
Tiffany Park pump station	10,000.00
March Lane sanitary trunk	150,000.00
Pershing Avenue pump plant	249,894.23
Hammer Lane sanitary trunk	5,000.00
Total sewer projects - public works	<u>\$2,632,293.41</u>

<u>Expended Prior Years</u>	<u>Expended 1975-76</u>	<u>Total Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$	\$ 21,141.56	\$ 21,141.56	\$	\$
137,826.37	22,272.75	160,099.12		3,163.08
53,851.31	7,196.77	61,048.08		12,036.92
82,076.33	2,160.73	84,237.06		40,762.94
100,424.83	59,641.16	160,065.99	4,982.50	11,523.51
3,761.23	154.84	3,916.07		2,083.93
73,259.01	46,592.41	119,851.42		
865.55	99.46	965.01		7,034.99
354,820.84	5,927.60	360,748.44		
72,581.72	23,443.73	96,025.45		
38,561.08	13,819.87	52,380.95		69,619.05
447,455.29	2,450.54	449,905.83		
8,628.64	9,871.36	18,500.00		
105.77		105.77		
105,758.83	17,593.27	123,352.10		
141.88	34,168.12	34,310.00		
34,579.81	22,532.21	57,112.02		
61.45	68.29	129.74	6,408.41	12,089.24
2,037.47	753.02	2,790.49		1,009.51
242.65	922.96	1,165.61		48,834.39
				10,000.00
				75,000.00
	1,188.00	1,188.00		13,812.00
	348.02	348.02		89,651.98
	205.89	205.89		9,794.11
	99,376.35	99,376.35		50,623.65
	21,957.91	21,957.91	10,332.03	217,604.29
	2,017.34	2,017.34		2,982.66
<u>\$1,517,040.06</u>	<u>\$415,904.16</u>	<u>\$1,932,944.22</u>	<u>\$21,722.94</u>	<u>\$671,626.25</u>

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Appropriations To Date</u>
<u>GENERAL GOVERNMENT</u>	
Civic Center Marina project	\$1,641,054.00
Remodeling City buildings	500,002.26
*Municipal service center - security lights	3,947.50
Urban renewal - McKinley/Sharpes Lane	1,086,000.00
*Villa addition community improvements	176,485.78
North Stockton library	580,000.00
Columbus Park improvements, Phase II and III	350,000.00
*Southside Stockton channel shoreline improvements	114,664.12
City Hall - handicapped facilities	5,000.00
Municipal service center improvements - property acquisition and development	265,000.00
*Elevator repair - Blake, Moffit and Towne building	960.00
Mormon channel development	29,000.00
*Seawall parking facility	3,073.76
Southeast neighborhood facility	8,500.00
Remodeling City Hall annex	360,000.00
Finance ceiling modification	25,000.00
Police parking lot and landscaping	115,000.00
Historical marker	15,000.00
West end II urban renewal	180,000.00
Total general government projects	<u>\$5,458,687.42</u>
<u>BUILDING SAFETY</u>	
Alarm circuits - undergrounding	\$ 149,500.00
Fire station - Northeast - design and property	25,000.00
Police pistol range improvements	62,066.00
Radio fire alarm system	1,000.00
Fire training building	3,500.00
Subdivision fire hydrants	113,722.00
Total building safety projects	<u>\$ 354,788.00</u>
<u>STREETS - PUBLIC WORKS</u>	
Sidewalk curb and gutter repair	\$ 311,000.00
Bicycle paths 1972-73	40,000.00
*City participation - Pershing Avenue - Safeway development	5,534.68
Special assessment districts	26,252.35
West Lane street work - Park North unit #4	3,601.00
City participation - Quail Lakes Drive (assessment district)	27,160.16
Frontage improvement - Stonewood Park #4	4,524.95
Street resurfacing program	266,640.35
City participation - Quail Lakes #6 - Quail Lakes Drive	35,011.00
Total street - public works projects	<u>\$ 719,724.49</u>

<u>Expended Prior Years</u>	<u>Expended 1975-76</u>	<u>Total Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 284,592.61	\$ 3,392.48	\$ 287,985.09	\$	\$
115,900.93	5,105.60	121,006.53		1,993.47
20,487.31	6,289.45	26,776.76		22,623.24
412,362.60	201,225.37	613,587.97	21,032.24	179.79
115,048.66	4,425.17	119,473.83		526.17
510,676.23	55,832.76	566,508.99	8,053.98	43,661.03
42,097.78	36,536.40	78,634.18	2,495.97	11,719.85
214,870.18	157,149.84	372,020.02	2,133.47	67,480.01
736.89	263.11	1,000.00		
6,802.68	33,377.40	40,180.08	200.00	4,619.92
324,861.77	2,544.59	327,406.36		
347,706.48	3,103.76	350,810.24		15,992.15
706,116.05	3,164.00	709,280.05		
91,195.96	5,391.01	96,586.97		3,413.03
17,776.07	1,763.00	19,539.07		2,460.93
				5,000.00
24,309.22	27,114.60	51,423.82	250.00	39,395.18
50,801.44	103,727.01	154,528.45	290.97	5,180.58
1,567.01	5,893.59	7,460.60	2,096.00	443.40
8,399.73	60,409.34	68,809.07		690.93
27,337.91	3,438.58	30,776.49		4,223.51
1,763.95	8,345.79	10,109.74		93,890.26
	15,795.30	15,795.30	418.00	346,786.70
	106,935.43	106,935.43	1,335.00	51,729.57
<u>\$3,325,411.46</u>	<u>\$ 851,223.58</u>	<u>\$ 4,176,635.04</u>	<u>\$ 38,305.63</u>	<u>\$ 722,000.03</u>
\$8,261,214.38	\$3,128,022.72	\$11,389,237.10	\$155,236.99	\$2,557,969.62
		2,911,389.93		
		<u>\$ 8,477,847.17</u>	<u>\$155,236.99</u>	<u>\$2,557,969.62</u>

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Appropriations To Date</u>
<u>PARKS AND RECREATION</u>	
*Van Buskirk Park	\$ 287,985.09
Oak Park improvements	123,000.00
Weber Point - McLeods Lake landscaping	49,400.00
Louis Park improvements	634,800.00
Silver Lake	120,000.00
Grupe Park development (formerly Cumberland)	618,224.00
McKinley Park lights and utility building	92,850.00
Buckley Cove improvement	441,633.50
*Buckley Cove expansion - property acquisition	1,000.00
Stribley Park expansion - property acquisition	45,000.00
*Edna Gleason Park	327,406.36
Stuart Gibbons Park	366,802.39
*Harrell/Williams Brotherhood Parks (formerly McKinley/Garfield)	709,280.05
Civic Auditorium	100,000.00
Tennis court lighting - Victory and Stribley	22,000.00
Bike paths - E.B.M.U.D.	5,000.00
McKinley Park acquisition and development	91,069.00
Holiday Park acquisition and development	160,000.00
Park modernization	10,000.00
Swenson golf course improvements	69,500.00
Acquisition of Swenson Park miniature golf facility	35,000.00
Cortez Park development (formerly Tiffany)	104,000.00
Stockton channel boat launch and park facility	363,000.00
Northwest Park	160,000.00
Total parks and recreation projects	<u>\$ 4,936,950.39</u>
 TOTAL CAPITAL IMPROVEMENT FUND	 \$14,102,443.71
 *Less completed projects	 <u>2,911,389.93</u>
 BALANCE - UNCOMPLETED PROJECTS	 <u><u>\$11,191,053.78</u></u>

CENTRAL PARKING DISTRICT REVENUE FUND

This fund was created in 1967 and replaced an existing revenue bond financed Off-Street Parking Program of the City. It provides for recording all revenues, operational cost and debt service of the District.

Revenues for this district are basically generated from an ad valorem levy on district property by zones of benefit, parking lot fees, contribution from the City's General Fund from parking meter collections and contributions from Business Improvement Area 1-B.

CITY OF STOCKTON

EXHIBIT C

CENTRAL PARKING DISTRICT REVENUE FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash		\$270,888.08
Petty cash		560.00
Cash with fiscal agent		9,820.00
Accounts receivable	\$1,682.49	
Less estimated uncollectible accounts	505.79	1,176.70
Special assessments receivable, delinquent	\$8,551.21	
Less estimated uncollectible assessments	<u>2,137.80</u>	6,413.41
Interest receivable		<u>1,591.33</u>
 TOTAL ASSETS		 <u>\$290,449.52</u>

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:		
Matured bonds and interest coupons payable		\$ 9,820.00
Accounts payable		<u>887.58</u>
Total Liabilities		10,707.58
Reserves:		
Reserve for future debt service (Schedule C-2a)	\$179,126.25	
Contingency reserve (Schedule C-2b)	<u>50,000.00</u>	229,126.25
Fund balance (Schedule C-1)		<u>50,615.69</u>
 TOTAL LIABILITIES, RESERVES AND FUND BALANCE		 <u>\$290,449.52</u>

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975		\$ 64,797.73
Add: Net income (Schedule C-1a)	\$ 89,519.22	
Decrease - Allowance for uncollectible assessments	<u>272.88</u>	<u>89,792.10</u>
Total balance and additions		<u>154,589.83</u>
Deduct: Increase - Allowance for uncollectible Accounts receivable	\$ 498.29	
Transfer to reserve for future debt service	3,475.00	
Adjustment in special assessments handl. charge	.85	
Transfer to Central Parking District Construction Fund	<u>100,000.00</u>	<u>103,974.14</u>
Fund balance, June 30, 1976		<u>\$ 50,615.69</u>

SCHEDULE C-1a

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED JUNE 30, 1976

Total Operating Revenues (Schedule C-3)		\$520,928.20
Less Operating expenditures (Schedule C-4)		<u>146,631.48</u>
Net Operating Income		374,296.72
Non-Operating Expense:		
Interest paid on bonded debt	\$219,777.50	
Bond principal paid	<u>65,000.00</u>	
Non-Operating Expense		<u>284,777.50</u>
Net income (To Schedule C-1)		<u>\$ 89,519.22</u>

CITY OF STOCKTON

SCHEDULE C-2aCENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF CHANGES IN RESERVE FOR FUTURE DEBT SERVICE
FOR THE YEAR ENDED JUNE 30, 1976

Reserve balance, July 1, 1975		\$175,651.25
Add: Income provided from current revenues		<u>288,252.50</u>
Total balance and additions		463,903.75
Deduct: Matured bonds - 1975/76	\$ 65,000.00	
Matured interest - 1975/76	<u>219,777.50</u>	<u>284,777.50</u>
Reserve balance, June 30, 1976		<u>\$179,126.25</u>

SCHEDULE C-2bCENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF CHANGES IN CONTINGENCY RESERVE
FOR THE YEAR ENDED JUNE 30, 1976

Reserve balance, July 1, 1975	\$ 50,000.00
1975-76 Activity	<u>None</u>
Reserve balance, June 30, 1976	<u>\$ 50,000.00</u>

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Estimate</u>
Special assessments	\$125,000.00	\$125,000.00	\$
Parking lots	210,000.00	209,920.74	(79.26)
Contribution from City of Stockton	98,000.00	98,000.00	
Contribution from other agencies	10,000.00	10,000.00	
Interest on investments	14,000.00	16,185.16	2,185.16
Property rentals	16,560.00	14,845.00	(1,715.00)
Other revenues		46,977.30	46,977.30
Total	<u>\$473,560.00</u>	<u>\$520,928.20</u>	<u>\$47,368.20</u>

SCHEDULE C-4

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1975

	<u>Appropriations (Revised)</u>	<u>Expenditures and Encumbrances</u>	<u>Unencumbered Balance</u>
Salaries	<u>\$ 89,928.00</u>	<u>\$ 88,840.09</u>	<u>\$ 1,087.91</u>
Materials, Services and Supplies	\$ 14,300.00	\$ 11,046.47	\$ 3,253.53
Utilities	240.00	200.19	39.81
Telephone and telegraph	1,000.00	1,338.11	(338.11)
Meetings, membership, travel	21,200.00	26,062.86	(4,862.86)
Contractual services	600.00	674.00	(74.00)
Equipment rental	2,360.00	2,178.67	181.33
Employee insurance	6,000.00	7,724.13	(1,724.13)
Materials and supplies	1,000.00	873.03	126.97
Taxes	1,000.00	975.00	25.00
Advertising and publications	5,410.00	5,365.18	44.82
Office equipment		15.00	(15.00)
Revenue collection expense	600.00	1,338.75	(738.75)
Garage service charges	<u>\$ 53,710.00</u>	<u>\$ 57,791.39</u>	<u>\$(4,081.39)</u>
Total Materials, Services and Supplies	<u>\$143,638.00</u>	<u>\$146,631.48</u>	<u>\$(2,993.48)</u>
Grand Total			

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1976

Amounts available or to be provided in
future years for payment of bonds and
interest:

Amount available in bond service reserve (Schedule C-2a)
Amount to be provided in future years

\$ 179,126.25
7,963,485.00

Total Available or to be Provided

\$8,142,611.25

Bonds and interest payable in
future years:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Division I	\$1,780,000.00	\$1,392,850.00	\$3,172,850.00
Division II	870,000.00	731,212.50	1,601,212.50
Division III	890,000.00	763,893.75	1,653,893.75
Division IV	<u>583,000.00</u>	<u>1,131,655.00</u>	<u>1,714,655.00</u>
Total	<u>\$4,123,000.00</u>	<u>\$4,019,611.25</u>	<u>\$8,142,611.25</u>

Matured July - 76

70,000.



49-99 COOPERATIVE LIBRARY SYSTEM FUND

This fund accounts for State Grant funds made available under the provisions of Chapter 1.5, division 20 of the Educational Code of the State of California and Title V of the California Administrative Code.

The intent is to encourage the development, improvement and expansion of library systems within the State. Parties to the agreement are the City of Lodi, City of Turlock, City of Modesto, the counties of Amador, Calaveras, Tuolumne and Stanislaus as well as the City of Stockton which is designated as the agency to administer the agreement.

The Joint Powers Agreement in effect creates a district separate and distinct from the participating governmental agencies and is empowered, among other things, to contract for and employ personnel and to take such other action to carry out the program and plan of service.

The current federal grant agreements entered into provide primarily for library materials, salaries, equipment and operating expenses. The administrator of the contract is the City Librarian and the fiscal agent is the Director of Finance. The operating agreements do not relate to budget years as the program is related to the conditions of the joint agreement and grants obtained.

CITY OF STOCKTON

EXHIBIT D

49-99 COOPERATIVE LIBRARY SYSTEM FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Cash		\$15,227.62
Grants receivable from State of California		48,339.00

Unearned State grants:

	<u>Total Grant</u>	<u>Total Realized</u>	<u>Balance</u>
Agreement 5914	\$205,000.00	\$205,000.00	\$
Agreement 5898	155,816.00	155,816.00	
Agreement 6092	36,816.00	36,816.00	
Agreement 6781	24,757.00		24,757.00
Library Systems share	15,300.00	15,300.00	
Total	<u>\$437,689.00</u>	<u>\$412,932.00</u>	<u>24,757.00</u>
TOTAL ASSETS			<u>\$88,323.62</u>

LIABILITIES AND RESERVES

Liabilities:	
Accounts payable	\$ 312.29
Total Liabilities	312.29
Reserve for encumbrances	9,668.00
Appropriations for uncompleted programs:	

	<u>Appropriations</u>	<u>Expenditures and Encumbrances</u>	<u>Unencumbered Appropriations</u>
Agreement 5914	\$205,000.00	\$186,738.31	\$18,261.69
Agreement 5898	155,816.00	127,389.68	28,426.32
Agreement 6092	36,816.00	35,625.44	1,190.56
Agreement 6781	24,757.00		24,757.00
Film Service	15,300.00	9,592.24	5,707.76
Total	<u>\$437,689.00</u>	<u>\$359,345.67</u>	<u>78,343.33</u>
TOTAL LIABILITIES AND RESERVES			<u>\$88,323.62</u>



STOCKTON WATER SERVICE FACILITIES DISTRICT FUND

This fund was created as an Enterprise Fund in 1969, upon the formation of a special district encompassing the area in which the City was providing water service. Since the origination of this district, virtually all new residential and commercial developments north of the Calaveras River have been included in this district.

As an enterprise fund, it is self-supporting and all operational and maintenance costs are supported by revenues derived from the system. System generated revenues are also utilized to finance capital expenditures or to service long-term debt incurred for capital expenditures.

Installation of water service facilities by subdividers are contributed to the City in accordances with City Council adopted subdivision agreements.

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Current assets:

Cash		\$551,521.83	
Cash with fiscal agent		5,700.00	
Accounts receivable	\$136,641.98		
Less allowance for uncollectible accounts	<u>8,562.28</u>	<u>128,079.70</u>	
Total current assets			\$ 685,301.53

Restricted assets:

Bond construction cash		114,830.23	
Sinking fund for water department replacements		<u>201,165.06</u>	
Total restricted assets			315,995.29

Utility plant in service:

	Cost	Accumulated Depreciation	Book Value	
Land	\$ 50,537.78	\$	\$ 50,537.78	
Buildings and improvements	6,200,030.75	639,028.77	5,561,001.98	
Machinery and equipment	<u>491,554.32</u>	<u>150,240.37</u>	<u>341,313.95</u>	
Total utility plant in service	\$6,742,122.85	\$ 789,269.14		5,952,853.71

Construction in progress

874,512.98

Other assets:

Unamortized discount on bonds sold			<u>104,323.30</u>
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TOTAL ASSETS

\$7,932,986.81LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS

Current liabilities (payable from current assets):

Accounts payable		\$ 67,537.08	
Matured interest payable		5,700.00	
Bonds payable - current portion		<u>45,000.00</u>	\$ 118,237.08

Current liabilities (payable from restricted assets):

Construction contracts payable			55,754.69
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Other liabilities:

Water extension agreements (portion due after one year)		\$ 134,277.50	
Bonds payable (See Note on Schedule E-1)	\$2,405,000.00		
Less current portion shown above	<u>45,000.00</u>	<u>2,360,000.00</u>	<u>2,494,277.50</u>
Total liabilities			2,668,269.27

Reserves:

Reserve for water department replacements			201,165.06
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Contributions:

Municipality		\$1,146,088.44	
Subdividers		<u>2,076,373.67</u>	3,222,462.11

Retained Earnings (Schedule E-1) (See Footnote Below)

1,841,090.37TOTAL LIABILITIES, RESERVES, CONTRIBUTIONS
AND RETAINED EARNINGS\$7,932,986.81

Footnote: Relating to the retained earnings balance at June 30, 1976, the amount of \$1,274,025.92 has been reinvested in utility plant in service.

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
STATEMENT OF CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1976

Retained earnings, July 1, 1975	\$1,426,312.38
Add: Net income (Schedule E-2)	<u>415,639.78</u>
Total balance and additions	1,841,952.16
Deduct: Adjustment in prior year revenues	<u>\$316.37</u>
Adjustment in prior year expenditures	<u>545.42</u>
Total deductions	<u>861.79</u>
Retained earnings, June 30, 1976	<u><u>\$1,841,090.37</u></u>

NOTE TO BALANCE SHEET - (EXHIBIT E) - BONDS ISSUED:

The bonds outstanding at June 30, 1976, in the amount of \$2,405,000.00, are detailed as follows:

Stockton Water Service Facilities District Bonds, Series 1969-2A, interest at 6.00% payable on January 2 and July 2; maturities payable on July 2 in annual redemptions from \$15,000.00 due July 2, 1976 to \$55,000.00 due July 2, 1999.

Stockton Water Service Facilities District Bonds, Series 1969-2B, interest at 7.00% payable on January 2, and July 2; maturities payable on July 2 in annual redemptions from \$25,000.00 due July 2, 1976 to \$125,000.00 due July 2, 1999.

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
STATEMENT OF REVENUE AND EXPENSE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

	Estimated	Actual	Actual Over (Under) Budget
Operating revenue:			
Water revenue	\$1,000,000.00	\$936,673.17	\$ (63,326.83)
Water service bad debt payment		5.41	5.41
Reimbursable work		555.34	555.34
Total operating revenue	<u>\$1,000,000.00</u>	<u>\$937,233.92</u>	<u>\$ (62,766.08)</u>
Operating expenses before depreciation:			
Administration and general	\$ 89,673.00	\$ 91,604.24	\$ 1,931.24
Billing and accounting	69,005.91	68,811.63	(194.28)
Pumping and production	136,951.82	136,596.36	(355.46)
Transmission and distribution	9,168.99	9,149.22	(19.77)
Meters and services	49,872.94	49,740.37	(132.57)
Total operating expenses before depreciation	<u>\$ 354,672.66</u>	<u>\$355,901.82</u>	<u>\$ 1,229.16</u>
Operating income before depreciation	\$ 645,327.34	\$581,332.10	\$ (63,995.24)
Depreciation	110,000.00	116,344.70	6,344.70
Net operating income	<u>\$ 535,327.34</u>	<u>\$464,987.40</u>	<u>\$ (70,339.94)</u>
Add: Non-operating income			
Water connection fees	\$ 100,000.00	\$ 65,234.23	\$ (34,765.77)
Interest earnings	75,000.00	58,038.41	(16,961.59)
Total income	<u>\$ 710,327.34</u>	<u>\$588,260.04</u>	<u>\$ (122,067.30)</u>
Less: Non-operating expense			
Interest expense - Bonds	\$ 196,375.00	\$161,875.00	\$ (34,500.00)
Amortization of bond discount	3,426.00	4,535.80	1,109.80
Loss on disposition of fixed assets		6,209.46	6,209.46
Total non-operating expense	<u>\$ 199,801.00</u>	<u>\$172,620.26</u>	<u>\$ (27,180.74)</u>
NET INCOME	<u>\$ 510,526.34</u>	<u>\$415,639.78</u>	<u>\$ (94,886.56)</u>

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1976

SOURCES OF WORKING CAPITAL

From operations:

Net income for the year ended June 30, 1976 \$ 415,639.78

Add charges to income not requiring the
use of working capital:

Depreciation \$ 116,344.70

Amortization of bond discount 4,535.80

Book value of equipment sold 6,962.14

127,842.64

Working capital provided by operations 543,482.42

Total sources for the period 543,482.42

USES OF WORKING CAPITAL

Additions to utility plant in service \$1,710,651.78

Less contributions by subdividers 612,946.08

Increase in construction in progress - net 1,097,705.70

Sub-total 411,901.29

Less paid or payable from bond sale proceeds 1,509,606.99

Balance 1,044,322.60

Reduction in long-term portion of water
extension agreements liability - net 465,284.39

Reduction in long-term portion of bonds payable 5,543.86

Adjustment to prior year revenues 45,000.00

Adjustment to prior year expenditures 316.37

545.42

Total uses for the period 516,690.04

INCREASE IN WORKING CAPITAL

\$ 26,792.38

INCREASE IN WORKING CAPITAL BY COMPONENT

Decrease in current assets

Cash

Accounts receivable - net

\$ (72,819.34)

10,245.72

Net decrease in current assets (62,573.62)

(Increase) or decrease in current liabilities (payable from current assets)

Accounts payable

Matured interest payable

Bonds payable - current portion

96,266.00

(1,900.00)

(5,000.00)

Net (increase) in current liabilities 89,366.00

INCREASE IN WORKING CAPITAL

\$ 26,792.38

GAS TAX STREET IMPROVEMENT FUND

This fund was established, in compliance with State Law, to account for revenues and expenditures of the City's share of the motor vehicle fuel tax revenue received from the State to finance street construction and maintenance programs.

Expenditures of this fund are annually reported to the State and are audited by representatives of the State Controller's Office to assure strict compliance with statutory regulations.

CITY OF STOCKTON

EXHIBIT F

GAS TAX STREET IMPROVEMENT FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash	\$1,709,976.35
Investments	500,000.00
Accounts receivable	29,844.86
Due from other governmental agencies	<u>1,645,598.86</u>
TOTAL ASSETS	<u>\$3,885,420.07</u>

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:		
Accounts payable		\$ 36,806.63
Reserve for encumbrances		164,398.78
Appropriations for uncompleted projects		\$6,413,870.72
Less: Expenditures	\$3,040,286.05	
Encumbrances	<u>164,398.78</u>	<u>3,204,684.83</u>
Unencumbered appropriations		3,209,185.89
Fund Balance:		
Section 2106 construction		\$ 116,969.70
Section 2107 construction		357,846.27
Gasoline sales tax		211.96
Other		<u>.84</u>
		<u>475,028.77</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>\$3,885,420.07</u>



CITY OF STOCKTON

SCHEDULE F-1

GAS TAX STREET IMPROVEMENT FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975			\$ 242,206.03
Add:			
Reserve for encumbrances, July 1, 1975	\$ 393,837.70		
Unencumbered appropriations, July 1, 1975	2,588,402.13		
Revenues - (Schedule F-2)	1,945,949.98		
Transfer from Capital Improvement Fund	54,974.55		
Adjustment in prior year's expenditures	600.00		
		<u>4,983,764.36</u>	
Total balance and additions			\$5,225,970.39
Deduct:			
Reserve for encumbrances, June 30, 1976	\$ 164,398.78		
Unencumbered appropriations, June 30, 1976	3,209,185.89		
Expenditures 1975/76	935,011.73		
Transfer to General Fund	317,541.32		
Transfer to Capital Improvement Fund	117,468.42		
Adjustment in prior years revenue -			
Other agencies - Topics	7,335.48		
		<u>4,750,941.62</u>	
Fund balance, June 30, 1976			<u>\$ 475,028.77</u>

SCHEDULE F-2

GAS TAX STREET IMPROVEMENT FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

Allocations			
Per Section 2106 & 2107 S & H Code	\$1,019,000.00	\$ 999,205.88	\$ (19,794.12)
Per Section 2107.5 S & H Code	10,000.00	10,000.00	
Total allocations	<u>\$1,029,000.00</u>	<u>\$1,009,205.88</u>	<u>\$ (19,794.12)</u>
Revenue from other agencies	26,781.12	26,781.12	
Gasoline sales tax	505,574.00	505,574.00	
State - other than per capita	344,166.01	344,166.01	
Interest on invested funds	50,000.00	60,222.97	10,222.97
Total	<u>\$1,955,521.13</u>	<u>\$1,945,949.98</u>	<u>\$ (9,571.15)</u>

CITY OF STOCKTON

GAS TAX STREET IMPROVEMENT FUND
 STATEMENT OF EXPENDITURES AND ENCUMBRANCES
 COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Appropriations To Date</u>
*Weber Avenue/Airport signals	\$ 216.01
*Lincoln/Weber/Washington reconstruction	15,666.47
*Pacific/Lincoln signals, lights, channelization	6,194.37
Pacific Avenue median revisions	121,528.00
Modernize and upgrade traffic signals	110,537.80
*Pacific Avenue curbs and gutters - Douglas Place	544.86
Wilson Way - Weber railroad crossing	17,000.00
Market and Western Pacific railroad crossing	23,391.03
Weber Avenue/Western Pacific railroad crossing	23,789.38
*Weber Avenue/Southern Pacific railroad crossing	659.26
Benjamin Holt construction - City	30,000.00
Lindsay and Western Pacific railroad crossing	20,484.58
Main Street/Western Pacific railroad crossing	20,291.84
*West Lane - Hammer Lane north	14,630.92
*Benjamin Holt/Cumberland west	22,968.19
*Harding Way interconnect and widening - Pacific to California	192,465.77
*Cherokee/Waterloo/D/Harding signals	5,216.17
*Union and S. T. & E. crossing	46.87
*Hammer Lane widening	1,058,372.49
*Benjamin Holt - Lincoln Village West	147.29
*West end street and frontage improvement	33,210.24
California Street - Harding to McCloud	330,000.00
March Lane - I-5 to West Lane	1,452,065.75
*Weber Avenue - Madison to Monroe	9,658.43
*Railroad crossing - street widening	3,480.25
*French Camp turnpike study	3,242.83
*Charter Way - Sacramento to B	10,416.20
School pedestrian signals	30,000.00
Street light modernization	35,000.00
El Dorado - Calaveras north - signal modernization	174,191.36
*Columbus Park code enforcement - street improvements	213,682.94
*California Street - Charter to Hazelton	296,196.93
Southwest industrial streets	374,895.40
Railroad crossing improvements	20,000.00
Lincoln Street - Scotts to Charter Way	60,000.00
El Dorado - Harding to Calaveras	67,784.00
Hammer Lane signals	165,000.00
*Bianchi road railroad crossing	64,586.43
Pershing Avenue - Calaveras north	270,027.00
North Pacific Avenue phase II - South Pacific	544,428.62

Expended Prior Years	Expended 1975-76	Total Expenditures	Encumbrances June 30, 1976	Unencumbered Balance
\$ 216.01	\$	\$ 216.01	\$	\$
14,994.95	671.52	15,666.47		
6,194.39		6,194.37		
103,429.59	609.04	104,038.63		17,489.37
53,564.34	55,359.26	108,923.60		1,614.20
544.86		544.86		
83.74	738.41	822.15		16,177.85
14,870.39	1,884.72	16,755.11		6,635.92
14,432.06	1,884.72	16,316.78		7,472.60
659.26		659.26		
22,545.39		22,545.39		7,454.61
9,219.06	1,750.09	10,969.15		9,515.43
14,999.59	1,211.61	16,211.20		4,080.65
14,630.92		14,630.92		
22,968.19		22,968.19		
192,928.37	(462.60)	192,465.77		
	5,216.17	5,216.17		
46.87		46.87		
1,052,107.33	6,265.16	1,058,372.49		
147.29		147.29		
33,210.24		33,210.24		
183,902.14	94,368.43	278,270.57		51,729.43
701,905.25	3,272.83	705,178.08	17,000.00	729,887.67
9,650.30	8.13	9,658.43		
3,480.25		3,480.25		
3,242.83		3,242.83		
10,416.20		10,416.20		
11,775.81	13,720.00	25,495.81	100.00	4,404.19
15,956.24	3,302.14	19,258.38		15,741.62
14,698.70	20,855.59	35,554.29	82,356.61	56,280.46
213,682.94		213,682.94		
77,433.34	218,763.59	296,196.93		
169,124.72	145,090.07	314,214.79	7,392.25	53,288.36
9,536.90	5,894.99	15,431.89		4,568.11
46.47		46.47		59,953.53
6,410.00	1,770.00	8,180.00	295.00	59,309.00
115,965.98	1,360.00	117,325.98	375.63	47,298.39
64,586.43		64,586.43		
9,480.00	3,926.50	13,406.50	915.00	255,705.50
380,485.55	152,985.89	533,471.44	6,673.77	4,283.41

CITY OF STOCKTON

GAS TAX STREET IMPROVEMENT FUND
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	Appropriations To Date
1974-75 Street resurfacing program	\$ 276,000.00
Alpine Avenue - West Lane to Sanguinetti	24,783.83
El Dorado - Center Street channelization	101,200.00
French Camp turnpike - Charter to Howard	338,555.00
Airport Way and Tenth signals	46,212.20
Airport Way and Park signals	30,000.00
Sierra Nevada and S. T. & E. crossing	18,000.00
Airport Way and S. T. & E. crossing	18,000.00
Miner Avenue subway construction	450,000.00
*D Street and Mendocino Avenue resurfacing	14,882.31
Airport Way - Church to Charter	54,000.00
Center Street - Cleveland to Washington	317,399.00
Pershing Avenue - Fremont to Calaveras	50,000.00
North central business district	150,000.00
New traffic signals	100,000.00
Don Avenue bridge	184,827.26
Pacific Avenue frontage improvements	50,000.00
Railroad crossing protection	68,293.87
Alpine - Mendocino connection at Pershing	210,000.00
Airport/Charter signal modification	36,184.80
	<hr/>
TOTAL - ALL PROJECTS	\$8,380,355.95
	<hr/>
*Less completed projects	1,966,485.23
	<hr/>
BALANCE - UNCOMPLETED PROJECTS	\$6,413,870.72

<u>Expended Prior Years</u>	<u>Expended 1975-76</u>	<u>Total Expenditures</u>	<u>Eucumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 255,670.92	\$ 19,810.77	\$ 275,481.69	\$	\$ 518.31
			8,950.00	15,833.83
13,554.54	7,439.05	20,993.59		101,200.00
44,320.84	592.74	44,913.58	1,298.62	317,561.41
28,685.11	125.00	28,810.11	981.90	207.99
.60		.60		17,999.40
155,954.67	128,870.92	284,825.59	2,900.00	18,000.00
	14,882.31	14,882.31		162,274.41
	4,255.40	4,255.40		49,744.60
	6,206.94	6,206.94		311,192.06
				50,000.00
				150,000.00
				100,000.00
	11,136.91	11,136.91		173,690.35
	784.43	784.43		49,215.57
	461.00	461.00		67,832.87
				210,000.00
			35,160.00	1,024.80
<u>\$4,071,759.55</u>	<u>\$935,011.73</u>	<u>\$5,006,771.28</u>	<u>\$164,398.78</u>	<u>\$3,209,185.89</u>
		1,966,485.23		
<u>\$4,071,759.55</u>	<u>\$935,011.73</u>	<u>\$3,040,286.05</u>	<u>\$164,398.78</u>	<u>\$3,209,185.89</u>



BOND CONSTRUCTION FUND

The Bond Construction Fund accounts for the proceeds of all General Obligation Bond Issues and supplemental money contributed by other participating governmental agencies and entities as well as City funds set up for these purposes.

Bonds are authorized by the general electorate for specific capital projects and appropriation of these funds are made for the life of the project. Bond construction projects are terminated when all final payments have been made.

CITY OF STOCKTON

EXHIBIT G

GENERAL OBLIGATION BOND CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

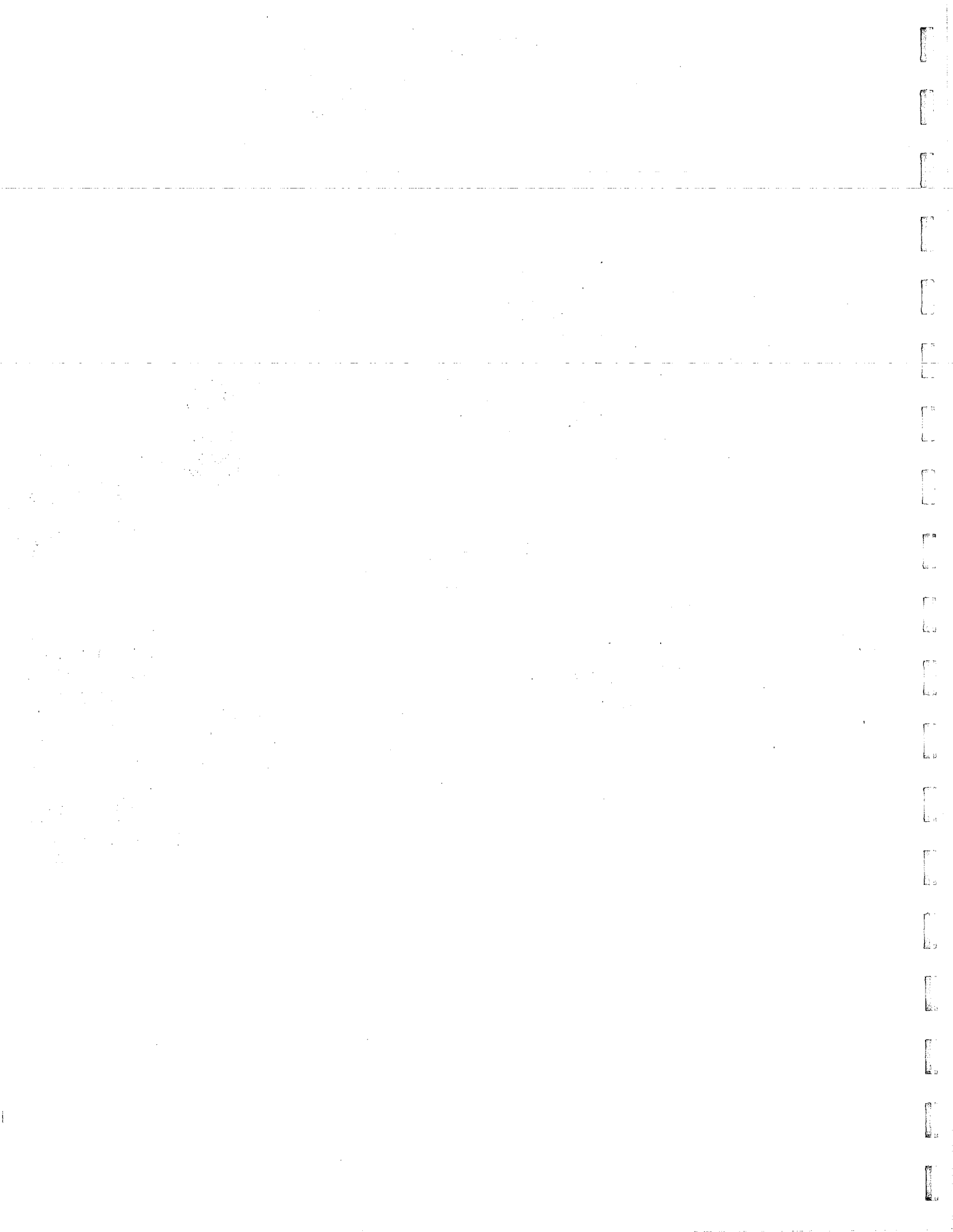
Cash on hand and in banks (Schedule G-1)		\$ 1,529,878.67
Investments		1,500,000.00
Due from other governmental agencies:		
Federal pollution control grant	\$15,911,811.30	
State pollution control grant	3,526,576.50	
Federal Airport Sanitary Interceptor grant	15,000.00	
Federal North/South Interceptor grant	5,799,000.00	
State Airport Sanitary Interceptor grant	2,500.00	
State North/South Interceptor grant	966,500.00	26,221,387.80
		<u>\$29,251,266.47</u>

TOTAL ASSETS

LIABILITIES AND RESERVES

Accounts payable		\$ 538,517.50
Reserve for encumbrances		16,243,229.43
Reserve for street projects		26,181.95
Reserve for pollution control		492,719.73
Appropriation for uncompleted projects (Schedule G-2)	\$44,566,154.00	
Less: Expenditures to date	\$16,372,306.71	
Encumbrances	16,243,229.43	32,615,536.14
Unencumbered appropriations		11,950,617.86
		<u>\$29,251,266.47</u>

TOTAL LIABILITIES AND RESERVES



GENERAL OBLIGATION BOND CONSTRUCTION FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1976

Cash balance, July 1, 1975		\$1,969,872.96
Add: Received from other governmental units - Pollution control grants		2,682,500.00
Transfer from Pollution Control Benefit Bond Construction fund		2,429,915.00
Miscellaneous accounts receivable		<u>1,664.56</u>
Total balance and additions		7,083,952.52
Disbursements:		
Pollution control projects	\$5,054,073.85	
Increase in investments	<u>500,000.00</u>	<u>5,554,073.85</u>
Cash balance, June 30, 1976		<u>\$1,529,878.67</u>

CITY OF STOCKTON

GENERAL OBLIGATION BOND CONSTRUCTION FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Appropriations To Date</u>
<u>STREET PROJECTS</u>	
* El Dorado Street storm trunk - west end	<u>\$ 3,760.20</u>
<u>POLLUTION CONTROL PROJECTS</u>	
Water pollution - job cost control	\$ 650,000.00
Water pollution control - private engineering services	2,329,638.00
Main water quality control plan construction contracts	14,054,726.00
Main water quality control plan tertiary treatment works	19,049,240.00
North-South interceptor	728,000.00
Airport sanitary interceptor	22,550.00
North-South interceptor - step 3 construction	<u>7,732,000.00</u>
Total pollution control projects	<u>\$44,566,154.00</u>
TOTAL BOND CONSTRUCTION FUND PROJECTS	\$44,569,914.20
* Less completed bond construction fund projects	<u>3,760.20</u>
TOTAL UNCOMPLETED BOND CONSTRUCTION FUND PROJECTS	<u><u>\$44,566,154.00</u></u>

<u>Expended Prior Years</u>	<u>Expended 75-76</u>	<u>Total Expenditures</u>	<u>Encumbrances June 30, 1976</u>	<u>Unencumbered Balance</u>
\$ 3,760.20		\$ 3,760.20		
\$ 306,041.17	\$ 204,801.26	\$ 510,842.43	\$ 16,754.67	\$ 122,402.90
1,656,217.27	564,657.61	2,220,874.88		108,763.12
8,801,123.08	2,371,748.08	11,172,871.16	292,645.59	2,589,209.25
789,054.95	1,018,918.17	1,807,973.12	15,876,829.17	1,364,437.71
64,509.86	575,324.82	639,834.68	57,000.00	31,165.32
	19,744.54	19,744.54		2,805.46
	165.90	165.90		7,731,834.10
<u>\$11,616,946.33</u>	<u>\$4,755,360.38</u>	<u>\$16,372,306.71</u>	<u>\$16,243,229.43</u>	<u>\$11,950,617.86</u>
\$11,620,706.53	\$4,755,360.38	\$16,376,066.91	\$16,243,229.43	\$11,950,617.86
3,760.20		3,760.20		
<u>\$11,616,946.33</u>	<u>\$4,755,360.38</u>	<u>\$16,372,306.71</u>	<u>\$16,243,229.43</u>	<u>\$11,950,617.86</u>



FEDERAL MANPOWER GRANT FUNDS

These series of Funds have been established to record the financial transactions of all Federal Manpower Grant Funds received by the City.

During the latter part of fiscal year 1973-74, the City of Stockton and County of San Joaquin established, through a Joint Powers Agreement, the Comprehensive Manpower Advisory Council for the purposes of securing county-wide Federal Manpower funds as provided in the Comprehensive Employment Training Act of 1973. Under the terms of this agreement, the City of Stockton is designated as prime sponsor for these grant funds.

All Manpower grant funds are currently being administered by the Comprehensive Manpower Advisory Council and the City of Stockton, through its Director of Finance, acts as fiscal agent for these programs.

CITY OF STOCKTON

FEDERAL MANPOWER PROGRAMS FUNDS
BALANCE SHEET
JUNE 30, 1976

	Public Employment Program - Title V	Manpower Grants Fund	Public Service Employment Program - Title II	Comprehensive Employment Training Act - Title VI
ASSETS				
Cash	\$68.65			
Due from other government agencies		\$200,838.76 238,827.68	\$ 5,814.63 90,989.08	\$(89,170.90) 349,805.77
TOTAL ASSETS	\$68.65	\$439,666.44	\$96,803.71	\$260,634.87
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable		\$ 3,752.94		
Unexpended advances from U.S. Government	\$68.65	435,913.50	\$96,803.71	\$260,634.87
Total Liabilities	68.65	439,666.44	96,803.71	
Uncompleted Grants:				
Program expenditures (Schedule I-1)	\$6,078,234.81		\$3,442,498.88	\$4,341,909.45
Less funds provided by U.S. Government	6,078,234.81		3,422,498.88	4,341,909.45
LIABILITIES AND FUND BALANCE	\$68.65	\$439,666.44	\$96,803.71	\$260,634.87

CITY OF STOCKTON
FEDERAL MANPOWER PROGRAMS FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Appropriations To Date</u>
<u>MANPOWER GRANTS</u>	
Grants closed during fiscal year	
Public employment program - Title V	<u>\$2,487,159.00</u>
Uncompleted manpower grants:	
Manpower grants	
Senior manpower program	\$
Women's employment and training program	
Comprehensive employment training act grant - Title I	5,991,984.00
Senior community service employment program	221,800.00
Summer youth program - 75-76	2,160,779.00
Migrant farm workers grant	500,688.00
Minority entrepreneurs grant	90,000.00
Total manpower grants	<u>\$8,965,251.00</u>
Public service employment program - CETA II	<u>\$5,820,998.00</u>
Comprehensive employment training act grant - CETA VI	<u>\$4,576,121.00</u>

<u>Expended Prior Years</u>	<u>Expended 1975-76</u>	<u>Total Expenditures</u>	<u>Unencumbered Balance</u>
<u>\$2,352,047.82</u>	<u>\$ 135,042.53</u>	<u>\$2,487,090.35</u>	<u>\$ 68.65</u>
\$	\$ 17,508.46	\$ 17,508.46	\$ (17,508.46)
	131,559.88	131,559.88	(131,559.88)
1,762,166.26	3,067,810.57	4,829,976.83	1,162,007.17
83,457.71	129,584.70	213,042.41	8,757.59
	746,612.90	746,612.90	1,414,166.10
	105,678.07	105,678.07	395,009.93
	33,856.26	33,856.26	56,143.74
<u>\$1,845,623.97</u>	<u>\$4,232,610.84</u>	<u>\$6,078,234.81</u>	<u>\$2,887,016.19</u>
<u>\$2,054,271.46</u>	<u>\$1,368,227.42</u>	<u>\$3,422,498.88</u>	<u>\$2,398,499.12</u>
<u>\$ 623,522.04</u>	<u>\$3,718,387.41</u>	<u>\$4,341,909.45</u>	<u>\$ 234,211.55</u>

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund has been established in accordance with Federal requirements under the Community Development Act of 1974. This program involves continuation of the on-going Community Renewal Program initiated by the Redevelopment Agency in the McKinley and Sharps Lane Areas and continuation of the on-going Code Enforcement Program in the Columbus Park Area.

This program provides funding for construction of public improvements, rehabilitation and replacement of housing units; and provides for loan funds to carry out the rehabilitation program.

CITY OF STOCKTON

EXHIBIT I

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash			\$ 96,903.84
Loans receivable:			
McKinley area	\$ 87,081.12		
Sharps Lane area	15,419.26		
Columbus Park area	<u>3,030.39</u>		<u>105,530.77</u>
TOTAL ASSETS			<u>\$202,434.61</u>

LIABILITIES AND FUND BALANCE

Liabilities:			
Accounts payable			\$ 2,415.64
Due to other governmental agencies			89,074.52
Impounds			<u>1,126.31</u>
Total liabilities			92,616.47
Fund balance:			
Program revenues	\$ 6,204.69		
Funds provided by			
U.S. Government	<u>875,925.48</u>	\$882,130.17	
Less program expenditures		<u>774,830.17</u>	\$107,300.00
Interest revenues from loans			<u>2,518.14</u>
Fund balance			<u>109,818.14</u>
TOTAL LIABILITIES AND FUND BALANCE			<u>\$202,434.61</u>

CITY OF STOCKTON

EXHIBIT J

COMMUNITY DEVELOPMENT ESCROW FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash	\$ 32,255.70
Cost control	91,627.49
Unexpended loan funds returned	<u>238.20</u>
TOTAL ASSETS	<u>\$124,121.39</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Contracts payable		<u>\$ 15,325.00</u>
Total liabilities		15,325.00
Fund balance:		
Loans provided by Community Development		
Block Grant Fund	\$107,300.00	
Funds provided by borrowers	<u>1,496.39</u>	<u>108,796.39</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$124,121.39</u>

**POLLUTION CONTROL BENEFIT BOND
CONSTRUCTION FUND**

This fund was established with the sale of assessment district Benefit Bonds. The bond issue supplemented City financing combined with Federal and State grants for projected wastewater control improvements initially provided by the sale of a General Obligation issue of \$7.6 million in 1971 for water pollution control. The bonds are issued under the 1915 bond act. The assessment district is the entire city. Bond redemption is projected without assessment from the proceeds of the sewer service charge.

CITY OF STOCKTON

EXHIBIT K

POLLUTION CONTROL BENEFIT BOND CONSTRUCTION FUND
 BALANCE SHEET
JUNE 30, 1976

ASSETS

Cash	\$2,089,521.53
TOTAL ASSETS	<u><u>\$2,089,521.53</u></u>

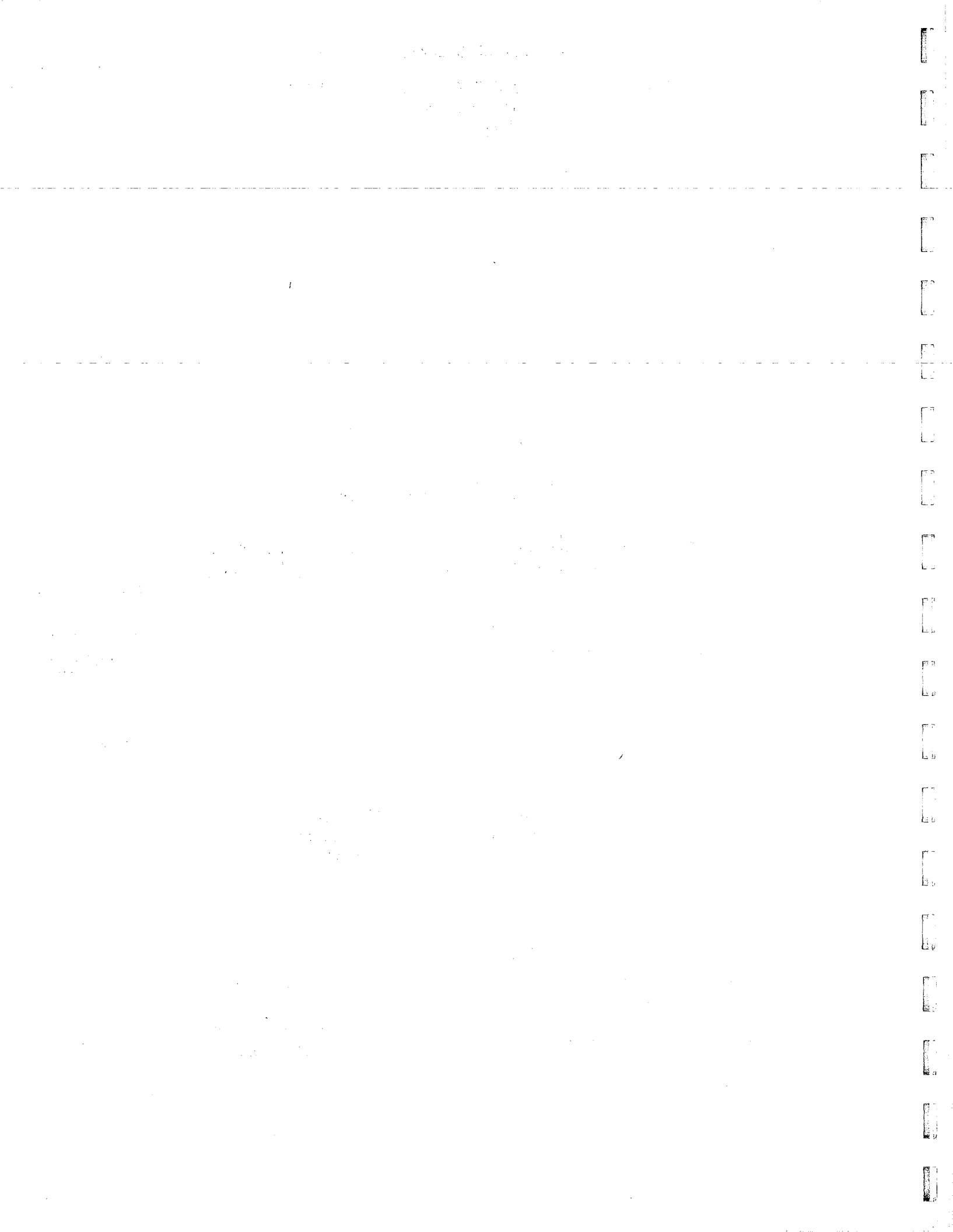
LIABILITIES AND FUND BALANCE

Appropriations for uncompleted projects	\$2,276,085.00	
Less: Expenditures (Bond discount and related costs)	<u>186,563.47</u>	
Unencumbered appropriation		\$2,089,521.53
Fund balance		<u>-0-</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$2,089,521.53</u></u>

SCHEDULE K-1

POLLUTION CONTROL BENEFIT BOND CONSTRUCTION FUND
 STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975		\$ -0-
Amount of bond issue (before discount)		4,700,000.00
Deduct: Expenditures 6-30-76	\$ 186,563.47	
Transfer to General Obligation Bond		
Construction Fund	2,423,915.00	
Unencumbered appropriation	<u>2,089,521.53</u>	<u>4,700,000.00</u>
Fund balance, June 30, 1976		<u>\$ -0-</u>



REGIONAL WASTEWATER CONTROL FUND

This fund was established to record the financial transactions of the Regional Wastewater Control Facilities. All revenues derived from this system are recorded in this fund and are used to finance operations and maintenance costs, bond redemption service and capital expansion of the facilities.

This fund is operated as a quasi enterprise fund since it is a self-supporting entity, except for the depreciation and balance sheet presentation of the Fixed Assets. The latter is provided for in the General Fixed Asset Group of Accounts.

This fund will become a full enterprise fund when the current expansion program, funded by an Environmental Protection Agency grant and bond proceeds, has been completed.

CITY OF STOCKTON

EXHIBIT LSEWER FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash		\$ 831,309.66
Cash with fiscal agent		19,825.00
Accounts receivable	\$359,330.30	
Less estimated uncollectible accounts	<u>155,264.29</u>	204,066.01
Inventory of materials and supplies		<u>35,954.31</u>
 TOTAL ASSETS		 <u>\$1,091,154.98</u>

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:		
Accounts payable		\$ 17,582.39
Matured bonds and interest payable		19,825.00
 Reserve for encumbrances		 5,171.90
Reserve for stores inventory		50,000.00
Fund balance		<u>998,575.69</u>
 TOTAL LIABILITIES, RESERVES AND FUND BALANCE		 <u>\$1,091,154.98</u>

CITY OF STOCKTON

SCHEDULE L-1

SEWER FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975		\$ 779,762.11
Add:		
Reserve for encumbrances, July 1, 1975	\$ 10,839.01	
Revenues (Schedule L-2)	<u>3,408,117.93</u>	
Total additions		<u>3,418,956.94</u>
Total balance and additions		<u>4,198,719.05</u>
Deduct:		
Reserve for encumbrances, June 30, 1976	\$ 5,171.90	
Expenditures (Schedule L-3)	<u>3,028,621.82</u>	
Increase in provision for uncollectible accounts	29,989.75	
Transfer to Working Capital Fund	43,525.00	
Adjustment - prior years' revenues	33,601.59	
Adjustment - prior years' expenditures	7,543.64	
Set up reserve for stores inventory	50,000.00	
Adjustment in stores inventory	<u>1,689.66</u>	
		<u>3,200,143.36</u>
Fund balance, June 30, 1976		<u>\$ 998,575.69</u>

SCHEDULE L-2

SEWER FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1976

	Estimated	Actual	Over (Under) Estimate
Charges for current services:			
Sewer revenue inside City			
Service charges and miscellaneous Penalties	\$3,098,289.00	\$2,929,270.00 43,261.26	\$ (169,019.00) 43,261.26
Sewer revenue outside City			
Service charges and miscellaneous Penalties	65,000.00	82,207.15 528.18	17,207.15 528.18
Storm drain special charges	300.00	300.00	
Reimbursable work	5,000.00	1,132.87	(3,867.13)
Miscellaneous revenue	5,000.00	7,602.78	2,602.78
Property rental	3,000.00	4,690.07	1,690.07
Interest earnings		337,134.01	337,134.01
Revenue from other agencies		973.11	973.11
Sale of property		<u>1,018.50</u>	<u>1,018.50</u>
Total	<u>\$3,176,589.00</u>	<u>\$3,408,117.93</u>	<u>\$ 231,528.93</u>

CITY OF STOCKTON

SCHEDULE L-3

SEWER FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

	Authorizations		Total	Expenditures	Encumbrances June 30, 1976	Unencumbered Balance
	Appropriations (Revised)	Encumbrances July 1, 1975				
Administration and General	\$ 762,864.22	\$	\$ 762,864.22	\$ 757,426.80	\$ 15.00	\$ 5,422.42
Customers accounts	90,171.00		90,171.00	84,182.37		5,988.63
Treatment plants	1,446,299.37	9,265.17	1,455,564.54	1,449,884.04	4,502.35	1,178.15
Sanitary sewers	606,866.41	265.00	607,131.41	605,034.59	654.55	1,442.27
Storm drains	137,149.00	1,308.84	138,457.84	132,094.02		6,363.82
Total sewer fund	<u>\$3,043,350.00</u>	<u>\$10,839.01</u>	<u>\$3,054,189.01</u>	<u>\$3,028,621.82</u>	<u>\$5,171.90</u>	<u>\$20,395.29</u>

CITY OF STOCKTON

SCHEDULE L-4SEWER FUND
STATEMENT OF BONDED
INDEBTEDNESS
JUNE 30, 1976Amounts to be provided in future years for
payment of bonds and interest

\$10,087,830.00

Total to be provided\$10,087,830.00

Bonds and interest payable in future years

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Pollution Control Benefit Bonds	<u>\$4,700,000.00</u>	<u>\$5,387,830.00</u>	<u>\$10,087,830.00</u>

SPECIAL ASSESSMENT BOND REDEMPTION FUND

This fund was established to account for the accumulation and disbursement of moneys required to comply with the interest and redemption requirements of special assessment bonds issued under the Municipal Improvement Act of 1913 and the Improvement Bond Act of 1915.

Funds required to meet these obligations are derived from annual assessments levied against benefiting property owners and are paid with property tax collections.

All special assessment district bond issues, except Central Parking and water utility bond issues which are reported separately, are included in this fund.

THE HISTORY OF THE

1710 The first of the year was a very cold one, and the snow lay on the ground for several weeks. The weather was very disagreeable, and the people were much distressed. The king was very ill, and the queen was very sad. The people were very poor, and the country was very desolate. The king died in the month of January, and the queen died in the month of February. The people were very sad, and the country was very desolate. The king was very ill, and the queen was very sad. The people were very poor, and the country was very desolate.

SPECIAL ASSESSMENT BOND REDEMPTION FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Cash on hand and in bank		\$	988,174.77
Cash with fiscal agent			90,901.25
Special assessments receivable:			
Delinquent		\$	120,897.58
Deferred	\$27,849,897.56		
Less paid in advance	749,083.73		27,100,813.83
Total special assessments receivable			27,221,711.41
Accounts receivable			378.62
 TOTAL ASSETS			 <u>\$28,301,166.05</u>

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:			
Accounts payable		\$	378.62
Matured bonds payable			32,094.98
Matured bond call premiums payable			550.00
Matured interest payable			58,256.27
Bonds payable in future years			16,072,329.72
Interest payable in future years			11,934,877.88
Due to other governmental agencies			8,192.41
Total liabilities			\$28,106,679.88
Reserves:			
Reserve for bond call costs		\$	16,401.58
Reserve for bond premiums			6,293.46
Total reserves			22,695.04
Fund balance:			
Burkett Acres and Villas Assessment District 66-2B		\$	3,540.00
Lincoln Village West Assessment District 68-1			2,773.80
Lincoln Village West Assessment District 69-1			7,108.12
Lincoln Village West Assessment District 69-3			2,786.58
Lincoln Village West Assessment District 70-1			3,270.97
Lincoln Village West Assessment District 70-2			3,413.19
Lincoln Village West Assessment District 71-1			3,864.09
Lincoln Village West Assessment District 72-1			7,184.07
Lincoln Village West Assessment District 73-3			11,650.95
Lincoln Village West Assessment District 74-1			5,258.70
Quail Lakes Trunk Line Assessment District 74-4			20,677.79
Porter Avenue Assessment District 72-2			9,245.63
Oregon Avenue Assessment District 74-5			3,140.15
Quail Lakes #4 Assessment District 75-2			11,652.94
River Terrace Assessment District 75-5			2,013.99
Quail Lakes #1 Assessment District 75-1			11,363.34
Venetian Gardens #1 Assessment District 75-4			36,227.06
Stockton Unified Assessment District 73-5			11,842.15
North Lake Assessment District 75-7			747.20
Venetian Gardens Assessment District 76-1			2,030.10
Unallocated		\$	12,000.31
Total fund balance			171,791.13
 TOTAL LIABILITIES, RESERVES AND FUND BALANCE			 <u>\$28,301,166.05</u>

SPECIAL ASSESSMENT BOND REDEMPTION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975		\$157,220.52
Add:		
Interest earned on assessment districts funds	\$88,192.55	
Receipts for bond call costs	3,250.00	
Receipts for prepayment of bond call premium	7,251.45	
Accrued interest on bond sales	3,443.98	
Area benefit income for Burkett Acres District	3,540.00	
Handling charge adjustment	<u>1,561.32</u>	<u>107,239.30</u>
Total balance and additions		264,459.82
Deduct:		
Bond call expenditures	\$ 472.50	
Bond call premium expense	3,650.00	
Increase in reserve for bond call costs	2,777.50	
Transfer to Special Assessments		
Construction Fund	82,167.24	
Increase in reserve for bond call premium	<u>3,601.45</u>	<u>92,668.69</u>
Fund balance, June 30, 1976		<u>\$171,791.13</u>

SPECIAL ASSESSMENT CONSTRUCTION FUND

This fund was established to account for construction costs incurred to finance permanent improvements levied against benefited properties, as provided in the Improvement Act of 1911, Municipal Improvement Act of 1913 and the Improvement Bond Act of 1915, and to record improvement district projects over the period of construction.

Expenditures of this fund are for the construction of permanent improvements and, therefore, appropriations do not lapse at the end of the fiscal year but continue until the project has been completed.

CITY OF STOCKTON

EXHIBIT N

SPECIAL ASSESSMENT CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash		\$1,461,187.45
Due from sale of bonds		927,000.00
Due from other governmental agencies		5,367.00
City's share of improvements		<u>6,916.40</u>
TOTAL ASSETS		<u>\$2,400,470.85</u>

LIABILITIES AND FUND BALANCE

Liabilities:			
Accounts payable			\$ 138,377.57
Reserve for encumbrances			1,190,528.38
Appropriations (Schedule N-2)		\$14,739,114.89	
Less: Expenditures	\$12,589,799.22		
Encumbrances	<u>1,190,528.38</u>	<u>13,780,327.60</u>	
Unencumbered appropriations			958,787.29
Fund balance (Schedule N-1)			<u>112,777.61</u>
TOTAL LIABILITIES AND FUND BALANCE			<u>\$2,400,470.85</u>

SPECIAL ASSESSMENT CONSTRUCTION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

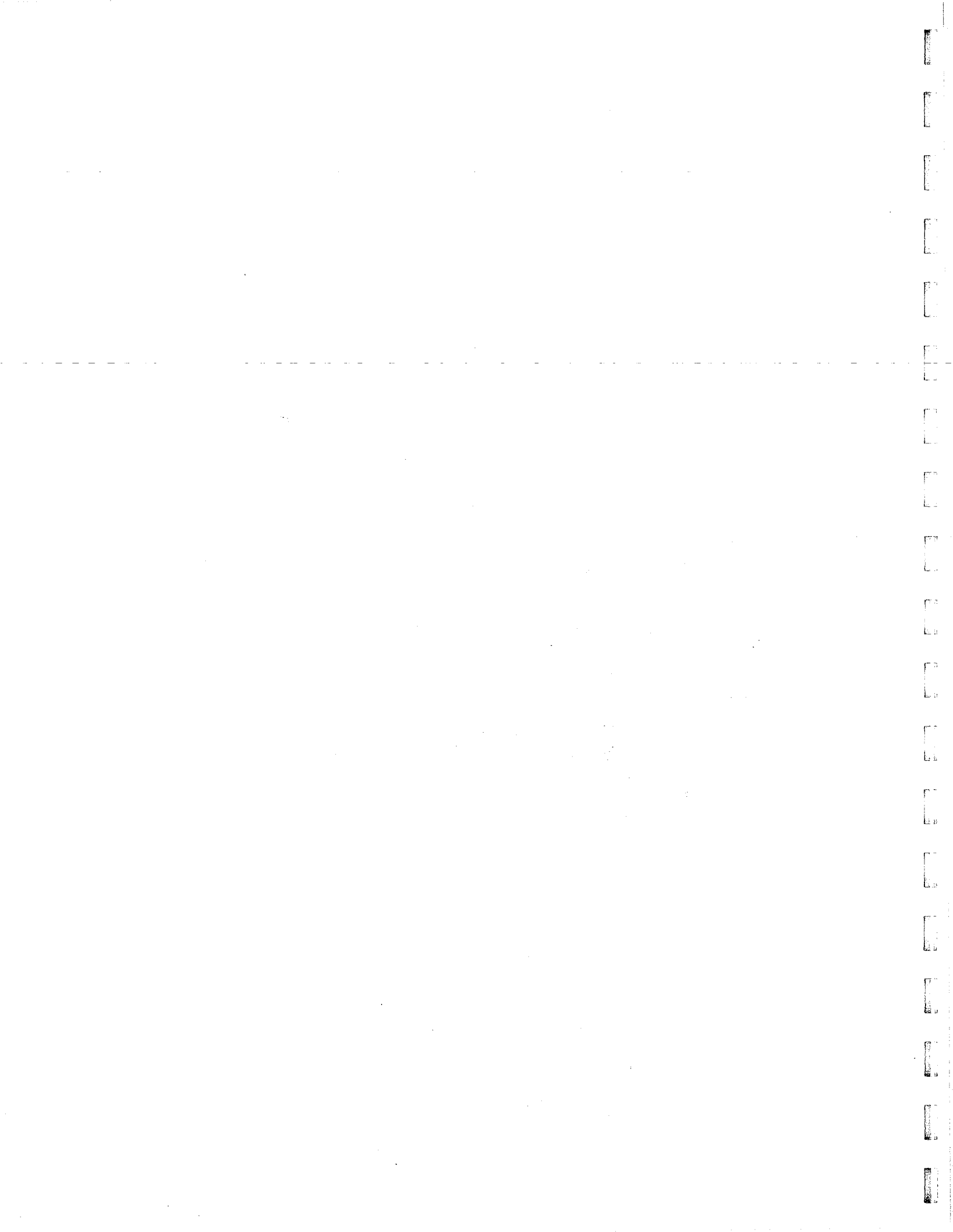
Fund balance, July 1, 1975		\$ 112,777.61
Add:		
Reserve for encumbrances, July 1, 1975	\$2,596,606.89	
Resources realized	2,245,560.00	
Unencumbered appropriations, July 1, 1975	1,740,274.43	
Transfer from Capital Improvement Fund	28,941.84	
Transfer from Special Assessment Bond Redemption Fund	<u>82,167.24</u>	
Total additions		<u>6,693,550.40</u>
Total balance and additions		\$6,806,328.01
Deduct:		
Expenditures for current year	\$4,544,234.73	
Unencumbered appropriations (Schedule 0-2)	958,787.29	
Reserve for encumbrances June 30, 1976	<u>1,190,528.38</u>	<u>6,693,550.40</u>
Fund balance, June 30, 1976		<u>\$ 112,777.61</u>

CITY OF STOCKTON

SCHEDULE N-2

SPECIAL ASSESSMENT CONSTRUCTION FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1976

Improvement Districts	Appropriations	Expenditures			Total	Encumbrances	Unexpended Balance June 30, 1976
		Professional Services	Construction and Land	Other Charges			
Sherwood Plaza	\$ 423,490.00	\$ 27,955.76	\$ 390,180.88	\$ 3,474.12	\$ 421,610.76	\$	\$ 1,879.24
McKinley Area Project	1,084,915.20	58,050.57	941,209.29	69,191.47	1,068,451.33		16,463.87
Lincoln Village West #11	391,460.80	66,311.34	261,181.98	46,676.48	374,169.80		17,291.00
Lincoln Village West #16	303,000.00	48,413.80	203,916.25	24,670.49	277,000.54		25,999.46
Lincoln Village West #18	555,780.50	82,863.85	414,039.85	40,431.79	537,335.49		18,445.01
Lincoln Village West #23	693,600.00	112,868.44	519,715.41	54,577.74	687,161.59		6,438.41
Lincoln Village West #28	390,000.00	82,152.11	270,768.23	24,736.11	377,656.45		12,343.55
Stockton Triangle Industrial Park #1	1,334,863.82	68,679.53	972,683.45	134,033.22	1,175,396.20		159,467.62
Quail Lakes Trunk Line	2,901,080.63	187,596.26	2,012,038.71	565,962.11	2,765,597.08	52,317.07	83,166.48
Porter Avenue	230,067.72	35,086.05	176,890.58	9,732.40	221,709.03		8,358.69
Oregon Avenue	182,300.00	21,032.67	141,713.04	17,230.30	179,976.01		2,323.99
Quail Lakes #4	584,754.80	29,611.65	466,653.58	87,718.73	583,983.96		770.84
River Terrace #2	160,650.00	18,850.52	118,150.97	23,496.48	160,497.97		152.03
Quail Lakes #1	611,750.33	24,611.21	542,415.22	24,519.16	591,545.59		20,204.74
Venetian Gardens #1	1,876,470.00	239,442.12	1,369,748.65	249,481.58	1,858,672.35		17,797.65
Stockton Unified Assessment District #2	895,989.25	15,574.74	756,495.31	12,872.80	784,942.85		111,046.40
North Lake	433,000.00	46,633.66	328,942.23		375,575.89		57,424.11
Venetian Gardens #2	730,000.00	16,108.90	132,407.43		148,516.33	467,663.82	113,819.85
Quail Lakes #6	455,941.84					325,369.18	130,572.66
Lincoln Village West #40	244,000.00					161,557.16	82,442.84
Quail Lakes #5	256,000.00					183,621.15	72,378.85
TOTAL PROJECTS	\$14,739,114.89	\$1,181,843.18	\$10,019,151.06	\$1,388,804.98	\$12,589,799.22	\$1,190,528.38	\$958,787.29



LIGHTING MAINTENANCE FUND

This fund was established to record the financial transactions of a special assessment district formed by benefited area residents for the purpose of providing a higher level of street lighting than is provided by the City as a standard level for all areas.

The City pays a portion of this cost equal, roughly, to the cost of providing standard City service, and the area residents, through a special maintenance fund, pay the balance.

CITY OF STOCKTON

EXHIBIT 0

LIGHTING MAINTENANCE FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Cash		\$10,383.42
Special assessments receivable, delinquent	\$ 3,941.19	
Less estimated uncollectible assessments	<u>2,623.68</u>	<u>1,317.51</u>
 TOTAL ASSETS		 <u>\$11,700.93</u>

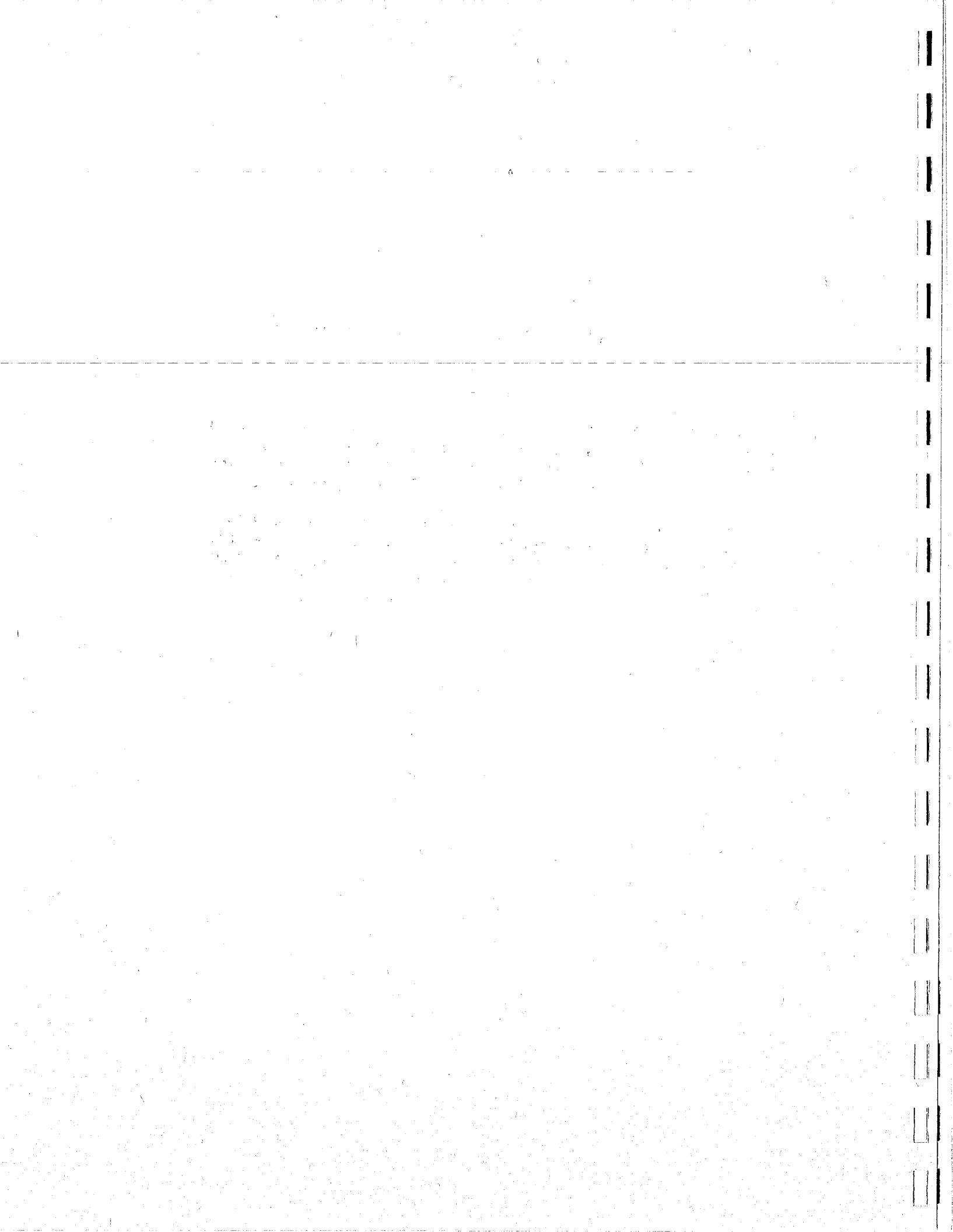
LIABILITIES AND FUND BALANCE

Maintenance payable		\$ 3,338.06
Fund balance		<u>8,362.87</u>
 TOTAL LIABILITIES AND FUND BALANCE		 <u>\$11,700.93</u>

SCHEDULE 0-1

LIGHTING MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975		\$10,334.58
Revenues for the current year	\$40,056.78	
Less expenditures for the current year	<u>42,433.73</u>	
Excess of expenditures over revenues		<u>(2,376.95)</u>
 Sub-total		 7,957.63
Add: Assessment roll handling charges		7.78
Decrease in provision for uncollectible assessments and accounts		<u>397.46</u>
 Fund balance, June 30, 1976		 <u>\$ 8,362.87</u>



CITY OF STOCKTON

EXHIBIT PCENTRAL PARKING DISTRICT CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash on hand and in banks	\$196,417.59
Petty cash fund	<u>500.00</u>
TOTAL ASSETS	<u>\$196,917.59</u>

LIABILITIES, RESERVES AND FUND BALANCE

Appropriations for uncompleted projects		
Less: Expenditures	\$3,311,753.47	
Unencumbered appropriations	<u>3,114,835.88</u>	
		\$196,917.59
Fund balance (Schedule P-1)		<u>-0-</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>\$196,917.59</u>

CITY OF STOCKTON

SCHEDULE P-1

CENTRAL PARKING DISTRICT CONSTRUCTION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975			\$ -0-
Add:	Unencumbered appropriations, July 1, 1975		103,961.11
	Transfer from CPD Revenue Fund		<u>100,000.00</u>
	Total balance and additions		203,961.11
Deduct:	Project expenditures 1975/76	\$ 7,043.52	
	Unencumbered appropriations, June 30, 1976	<u>196,917.59</u>	<u>203,961.11</u>
Fund balance, June 30, 1976			<u><u>\$ -0-</u></u>

**HOLIDAY PARK DISTRICT SWIMMING POOL
MAINTENANCE FUND**

This fund was established to record the financial transactions of a special maintenance district formed by benefiting area residents for the purpose of operating and maintaining a swimming pool and park complex in the Holiday Park Area.

Annual operating budgets are submitted to the City and approved through Council resolution. Revenues to support this district are derived from a special assessment levied against the benefited property owner.

CITY OF STOCKTON

EXHIBIT Q

HOLIDAY PARK DISTRICT
SWIMMING POOL MAINTENANCE FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Cash	\$8,904.72
Special assessments receivable - delinquent	<u>22.65</u>
TOTAL ASSETS	<u>\$8,927.37</u>

LIABILITIES

Amount due to Holiday Park Recreation Association	<u>\$8,927.37</u>
TOTAL LIABILITIES	<u>\$8,927.37</u>



WORKING CAPITAL FUND

The Working Capital Fund was established to finance services rendered to other departments of the City. Financed through this fund are the Central Garage and Motor Pool, Workers' Compensation Insurance, Telephone Service, Radio Service and Office Equipment Division.

While the activities carried on by the Working Capital Fund are not intended to result in profits, the complete cost must be recovered. To accomplish this purpose, cost accounting records are maintained which permit costs in each job or operation to be assembled and charged to the benefiting departments.

Analysis of job costs, both internally and with outside concerns, enables management to appraise the efficiency of Working Capital Crews and their methods thereby providing a basis for holding service cost to a minimum level.

Working Capital Fund accounting is an effective means of measuring and distributing service costs. The end results are a more efficient internal service operation and greater degree of accuracy in reporting operational costs.

CITY OF STOCKTON

EXHIBIT R

WORKING CAPITAL FUND
BALANCE SHEET
JUNE 30, 1976

ASSETS

Current assets:

Cash			\$1,442,127.87
Accounts receivable	\$ 23,348.34		
Less estimated uncollectible accounts	<u>12,228.12</u>		11,120.22
Prepaid workman's compensation			5,000.00
Total current assets			<u>1,458,248.09</u>

Property and equipment:	<u>Acquisition Cost</u>	<u>Accum. Depr'n.</u>	<u>Book Value</u>
Motor pool rental equipment	\$3,780,941.89	\$1,658,479.69	\$2,122,462.20
Shop equipment and improvements	52,416.67	24,035.97	28,380.70
Radio equipment	627,044.64	337,507.02	289,537.62
Office machine rentals	<u>297,608.34</u>	<u>104,731.91</u>	<u>192,876.43</u>
Total property and equipment	<u>\$4,758,011.54</u>	<u>\$2,124,754.59</u>	<u>2,633,256.95</u>
TOTAL ASSETS			<u>\$4,091,505.04</u>

LIABILITIES AND FUND BALANCE

Current liabilities:

Accounts payable	\$ 37,378.32	
Total current liabilities		\$ 37,378.32

Fund balance:

Investment in fixed assets		\$2,633,256.95
Unappropriated surplus		
Garage maintenance fund	\$ 744,051.69	
Insurance revolving fund	408,017.71	
Telephone service fund	7,282.62	
Radio service fund	162,167.06	
Office equipment fund	<u>99,350.69</u>	<u>1,420,869.77</u>
Total fund balance		<u>4,054,126.72</u>

TOTAL LIABILITIES AND FUND BALANCE

\$4,091,505.04

WORKING CAPITAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1976

Fund balance, July 1, 1975		\$3,038,187.94
Add:		
Net income 1975-76		
Central garage (Schedule R-2)	\$260,202.08	
Worker's compensation insurance revolving (Schedule R-3)	186,521.61	
Telephone service (Schedule R-4)	-0-	
Radio service (Schedule R-5)	7,110.15	
Office equipment (Schedule R-6)	8,139.21	
Total net income for 1975-76	<u>\$461,973.05</u>	
Adjustments		
Prior year expenditures	79,549.68	
Prior year loss	491.40	
Cash contribution from general fund and sewer fund for equipment purchases	364,448.00	
Equipment contributions from other funds	<u>122,116.82</u>	
Total additions		<u>1,028,578.95</u>
Total balance and additions		<u>4,066,766.89</u>
Deduct:		
Adjustments - prior year revenues	\$ 2,390.54	
Equipment contributions from working capital fund to general fund	4,535.21	
Adjustment in allowance for uncollectible accounts receivable	<u>5,714.42</u>	
Total deductions		<u>12,640.17</u>
Fund balance, June 30, 1976		<u><u>\$4,054,126.72</u></u>

CITY OF STOCKTON

SCHEDULE R-2

WORKING CAPITAL FUND
CENTRAL GARAGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1976

Income:		
Equipment rental		\$1,683,563.85
Equipment damage reimbursements		14,293.95
Gasoline tax refund		1,249.83
Services for other departments		19,728.50
Miscellaneous garage revenue		10.50
Total income		<u>\$1,718,846.63</u>
Expenses:		
Direct expenses		
Equipment maintenance:		
Labor	\$248,934.95	
Outside services	114,631.70	
Equipment rental	69.09	
Materials	264,045.21	
Gasoline and oil	246,409.37	
		\$ 874,090.32
Accident damage repair:		
Labor	\$ 618.60	
Outside services	32,499.50	
Materials	897.94	
		<u>34,016.04</u>
Work for other departments:		
Labor	\$ 19,453.53	
Materials	15.81	
		<u>19,469.34</u>
Total direct expenses		<u>\$ 927,575.70</u>
Indirect expenses:		
Indirect labor	\$148,899.75	
Telephone and telegraph	1,247.45	
Outside services	4,400.69	
Equipment rental	10,919.30	
Shop materials	26,517.84	
Total indirect expenses		<u>191,985.03</u>
Total current operating expense		<u>\$1,119,560.73</u>
Depreciation:		
Rental	\$349,106.02	
Shop equipment	3,756.76	
		352,862.78
Total operating expenses		<u>1,472,423.51</u>
Operating gain		246,423.12
Add gain from sale and trade of equipment		<u>13,778.96</u>
NET INCOME (Schedule R-1)		<u>\$ 260,202.08</u>

CITY OF STOCKTON

SCHEDULE R-3

WORKING CAPITAL FUND
WORKERS' COMPENSATION INSURANCE REVOLVING
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1976

Income:

Charges to departments - self-insurance	\$368,928.58	
Salary cost refunds	275.00	
Charges for Manpower Grant Programs	<u>21,594.54</u>	
Total income		\$390,798.12

Expenses:

Outside insurance program		
Medical cost expense	\$86,089.99	
Compensation expense	<u>1,277.76</u>	\$ 87,367.75
Self-insurance program - administration		
Outside administrative services	\$ 9,781.76	
Excess claims coverage premiums	23,380.10	
Materials	<u>59.63</u>	33,221.49
Self-insurance program - claims		
Medical cost expense	\$46,629.15	
Compensation expense	<u>21,475.23</u>	68,104.38
Manpower grant programs		
Workers' compensation insurance	<u>\$15,582.89</u>	15,582.89
TOTAL EXPENSES		<u>204,276.51</u>
NET INCOME (Schedule R-1)		<u>\$186,521.61</u>

NOTE: Effective January 1, 1975, the City initiated a self-insurance program relating to workers' compensation insurance except that, commencing April 1, 1975, Manpower Program grant employees were covered by outside insurance. Relating to its self-insurance program, the City carries excess claims liability coverage.

CITY OF STOCKTON

SCHEDULE R-4

WORKING CAPITAL FUND
TELEPHONE SERVICE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1976

Income:	
Services	\$106,899.75
Expenses:	
Telephone service	<u>106,899.75</u>
NET INCOME (Schedule R-1)	<u>\$ -0-</u>

SCHEDULE R-5

WORKING CAPITAL FUND
RADIO SERVICE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1975

Income:		
Equipment rental		\$106,495.38
Expenses:		
Contractual services	\$41,689.70	
Equipment rental	2,204.94	
Materials	<u>1,365.90</u>	
Total current operating expense	\$45,260.54	
Depreciation of radio equipment	<u>53,030.28</u>	
Total operating expenses		<u>98,290.82</u>
Operating gain		8,204.56
Deduct loss from disposition of equipment		<u>(1,094.41)</u>
NET INCOME (Schedule R-1)		<u>\$ 7,110.15</u>

CITY OF STOCKTON

SCHEDULE R-6

WORKING CAPITAL FUND
OFFICE EQUIPMENT DIVISION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1976

Income:			
Office equipment rental charges			\$ 58,771.82
Duplicating machine charges:			
Electrostat - finance department		\$11,472.82	
Electrostat/Offset - central duplicating		5,675.26	
Offset - central duplicating		2,021.57	
Electrostat - third floor		5,811.28	
Electrostat - basement		6,675.46	
Electrostat - manager's office		23,081.97	
Plate maker/Camera - central duplicating		<u>1,366.40</u>	
Total duplicating machine charges			56,104.76
Total income			<u>114,876.58</u>
Expenses:			
Office equipment expense			
Contractual services	\$17,194.30		
Materials and supplies	<u>6,776.17</u>		
Total office equipment expense			\$23,970.47
Duplicating equipment expense			
Electrostat - finance department			
Equipment rental	\$12,565.36		
Materials and supplies	<u>754.67</u>	13,320.03	
Electrostat/Offset - central duplicating			
Materials and supplies		5,382.90	
Offset - central duplicating			
Materials and supplies		1,900.23	
Electrostat - basement			
Equipment rental	\$ 5,037.63		
Materials and supplies	<u>744.46</u>	5,782.09	
Electrostat - manager's office			
Equipment rental	\$17,389.04		
Materials and supplies	<u>2,562.52</u>	19,951.56	
Electrostat - third floor			
Equipment rental	\$ 4,485.55		
Materials and supplies	<u>590.39</u>	5,075.94	
Plate maker - central duplicating			
Materials and supplies		2,545.79	
Total duplicating equipment expense			<u>53,958.54</u>
Total operating expenses			<u>77,929.01</u>
Depreciation of office equipment			<u>24,954.94</u>
Total operating expenses			<u>102,883.95</u>
Operating gain			11,992.63
Deduct loss from sale or trade of equipment			<u>(3,853.42)</u>
NET INCOME (Schedule R-1)			<u><u>\$ 8,139.21</u></u>

TRUST FUNDS

The Trust Funds are established to account for money and other property received and held by the City in the capacity of trustee or custodian. Trust Funds are classified as either expendable or non-expendable. Non-expendable trusts are those whose principal must always be kept intact. The City holds two non-expendable trusts - the Cross Trust Fund and the Wagner Trust Fund.

The City also holds a number of other funds as expendable trusts. Notable among these is the Peters Trust Fund which was established according to the provisions of the will of Joseph D. Peters in 1908. Other expendable trust funds are provided for holding payroll deductions for income tax, for the payment of interest and principal on 1911 Act Bonds, for receiving specific donations, special deposits and money held for recreational associations operated under the auspices of the City of Stockton Recreation Department.

No budgetary accounts are involved in the operation of trust funds. Administration and accounting processes are specified by the terms of the trust indentures and/or other governing regulations.

CITY OF STOCKTON

EXHIBIT STRUST FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cash		\$669,960.01
Accounts receivable		2,119.72
Investments:		
Cross trust	\$ 32,786.15	
Wagner trust	10,175.00	
Deferred income plan	<u>110,387.90</u>	<u>153,349.05</u>
TOTAL ASSETS		<u>\$825,428.78</u>

LIABILITIES AND FUND BALANCES

Accounts payable		\$ 194.05
Deposits		95,200.84
Unexpendable fund balances:		
Cross trust	\$34,763.00	
Wagner trust	15,175.00	
Kiersch memorial	1,468.00	
E. Blum memorial	<u>10,000.00</u>	<u>61,406.00</u>
Expendable fund balances (Schedule T-1)		<u>668,627.89</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>\$825,428.78</u>

CITY OF STOCKTON

SCHEDULE S-1
PAGE 1 OF 2TRUST FUND
STATEMENT OF EXPENDABLE BALANCES
JUNE 30, 1975

CROSS TRUST

Louis Park improvements	\$ 32,318.95	
Library health books	<u>269.71</u>	\$ 32,588.66

WAGNER TRUST

Stockton High scholarship		684.96
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PETERS TRUST

Protestant books	\$ 554.73	
Catholic books	<u>180.33</u>	735.06

EMPLOYEES' WITHHOLDING TRUST

Savings bonds	\$ 810.30	
Social Security tax withheld	131,656.27	
Deferred compensation plan	406,006.94	
Deferred compensation plan - City contribution	42,056.23	
State income tax	40.32	
Federal income tax	<u>359.04</u>	580,929.10

TREASURER'S 1911 ACT TRUST

Assessment District No. 102	49.82	
Assessment District No. 127	51.50	
Assessment District No. 132	221.85	
Assessment District No. 132, sewer connection fees	1,996.51	
Miscellaneous balances	528.41	
Stockton Triangle Park Assessment District - California water refunds	143.62	
Oregon Avenue Assessment District - Riverside subdivision PGE refunds	<u>540.00</u>	3,531.71

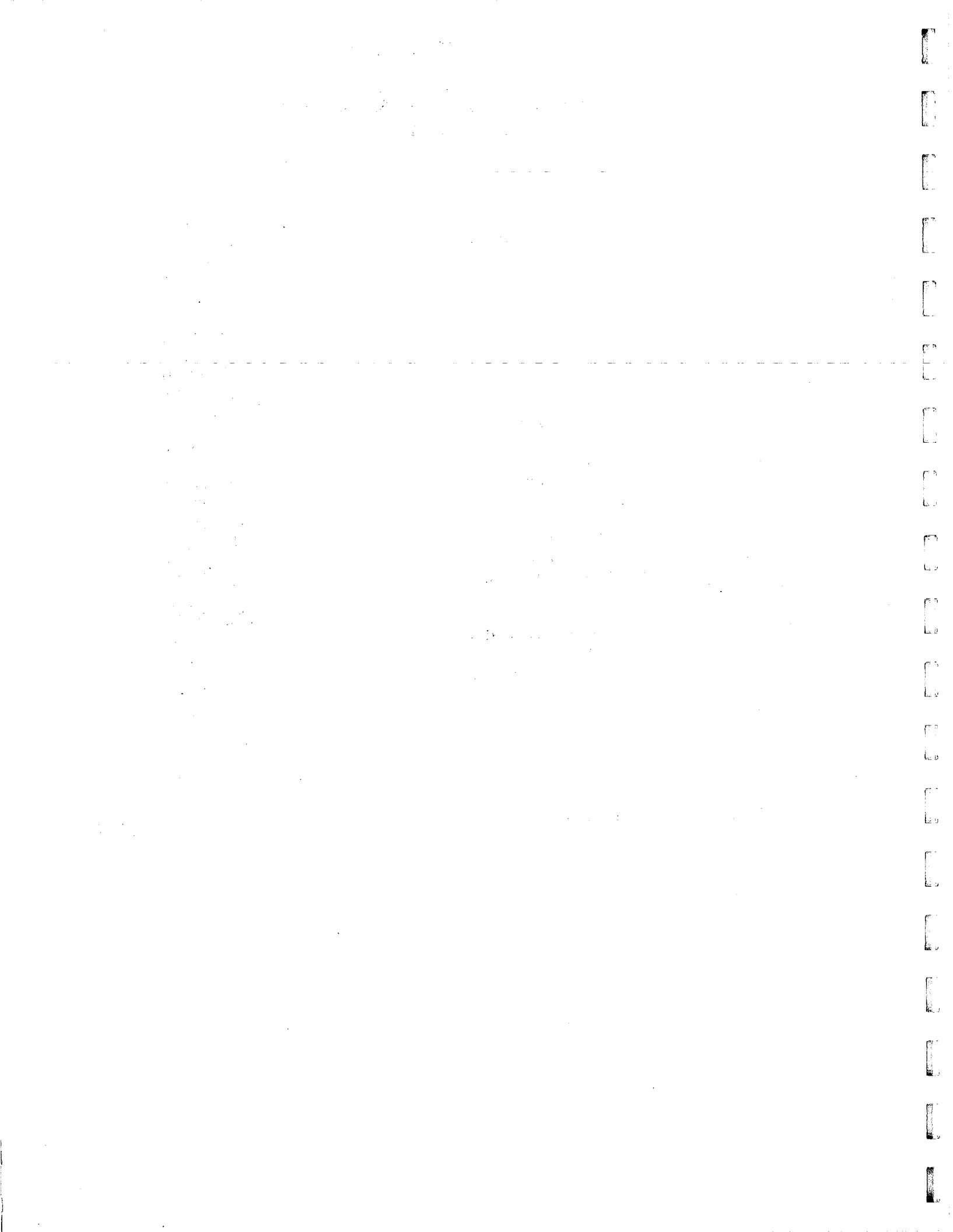
RECREATION ASSOCIATIONS TRUST

Sports	\$ 6,070.65	
Swenson golf course tournament trust	100.00	
Recreation trust, Conway Homes miscellaneous	157.72	
Hamilton High Center trust	2.24	
McKinley Neighborhood Center	110.82	
Stribley Neighborhood Center	416.76	
Fremont Center	36.37	
Webster Center	67.56	
Lincoln Center	191.78	
Silver Lake Band Camp	2,955.00	
Stockton Girls' Gymnastic Club	981.08	
Christmas pageant donations	252.26	
Silver Lake Camp equipment donation	200.00	
Regional softball tournament	1,196.38	
Oak Park women's tennis	<u>100.00</u>	12,838.62

TRUST FUND
STATEMENT OF EXPENDABLE BALANCES
JUNE 30, 1975

OTHER TRUSTS

Sales tax - State	\$ 902.55	
Building permits assessments payable to State	2,304.77	
Use tax payable to State	1,320.46	
Holly Thorns Foundation	289.15	
Kiersch Memorial trust - library	154.02	
Pixie Woods trust	70.10	
Fire safety trust	25.00	
Employee health insurance	4,770.84	
Senior citizens trust	592.20	
Library gifts	1,811.23	
Animal pound receipts	1,739.00	
Business improvement area - Pacific Avenue improvements district	779.67	
Business improvements area 1-b	674.48	
Housing authority - Sierra Vista Homes	13.26	
Housing authority - Van Buskirk	108.33	
Police pistol range	2,955.69	
Police reserve crowd control	1,581.86	
State's share of fingerprinting charge	427.40	
Police operations identification deposits	30.75	
Policewomen's reserve crowd control	222.88	
Bicentennial commission trust	3,357.88	
Redevelopment trust fro equipment purchase	7.42	
E. Blum Memorial - Pixie Woods trust	102.31	
E. Blum Memorial - Red Feather ice skating trust	102.31	
Police evidence trust	12,151.50	
Police - bail deposits - other cities	21.50	
Escalon branch building trust	561.22	
Stockton fire department paramedic fund	242.00	\$ 37,319.78
TOTAL EXPENDABLE TRUSTS BALANCES		<u>\$668,627.89</u>



**COLUMBUS PARK PROJECT
REHABILITATION LOANS TRUST FUND**

CITY OF STOCKTON

EXHIBIT T

COLUMBUS PARK PROJECT
REHABILITATION LOANS TRUST FUND
BALANCE SHEET
JUNE 30, 1976ASSETS

Cost control	\$83,640.50
Unexpended loan funds returned to City of Stockton	<u>973.90</u>
TOTAL ASSETS	<u><u>\$84,614.40</u></u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ -0-
Fund balance:	
Loans provided by City of Stockton	\$76,700.00
Funds provided by borrowers	<u>7,914.40</u>
Total fund balance	<u>84,614.40</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$84,614.40</u></u>

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GENERAL FIXED ASSETS

The General Fixed Asset Group of Accounts is used for recording the City's sizeable investment in fixed assets of significant value having a utility which extends beyond a year. All fixed assets except those applicable to and carried in the Working Capital Fund and Water Service District Fund are recorded in this fund. Fixed assets are recorded at cost and, in accordance with governmental accounting principles, are neither depreciated nor appreciated during their useful life.

BONDED INDEBTEDNESS

The accounts in the General Bonded Debt Group of Accounts reflect the long-term bonded debt liability of the City. They are maintained to reflect the total funds to be provided in future years to retire the long-term general obligations of the City.

STATEMENT OF GENERAL FIXED ASSETS BY DEPARTMENT
JUNE 30, 1976

	Total	Land	Buildings and Improvements	Equipment
<u>GENERAL GOVERNMENT</u>				
City Council	\$ 10,548.49			\$ 10,548.49
City Clerk	16,292.97			16,292.97
City Manager	32,035.14			32,035.14
Finance	54,255.23			54,255.23
City Attorney	10,157.53			10,157.53
Planning	16,019.12			16,019.12
Personnel	11,543.92			11,543.92
City Hall and storage	1,421,123.53	\$ 156,700.00	\$ 1,237,648.77	26,774.76
Community development adm.	6,931.91			6,931.91
City Hall annex	413,506.58	70,724.00	342,782.58	
Total	<u>\$ 1,992,414.42</u>	<u>\$ 227,424.00</u>	<u>\$ 1,580,431.35</u>	<u>\$ 184,559.07</u>
<u>PUBLIC SAFETY</u>				
Police	\$ 2,214,983.63	\$ 209,989.51	\$ 1,840,415.01	\$ 164,579.11
Fire	1,714,260.71	114,302.06	1,494,169.46	105,789.19
Building safety	22,179.44			22,179.44
Animal pound	150,570.55		147,413.14	3,157.41
Traffic engineering	20,595.10			20,595.10
Parking	661,159.59	466,064.41	192,895.15	2,200.03
Total	<u>\$ 4,783,749.02</u>	<u>\$ 790,355.98</u>	<u>\$ 3,674,892.76</u>	<u>\$ 318,500.28</u>
<u>PUBLIC WORKS</u>				
Engineering	\$ 61,180.49	\$	\$	\$ 61,180.49
Corporation yard	733,489.81	66,141.13	630,969.11	36,379.57
Street lighting	266,027.34		265,352.45	674.89
Sewer division	15,706,937.89	788,029.39	14,442,348.95	476,559.55
Waste disposal	106,250.92	100,214.19	6,036.73	
Water	3,675.34			3,675.34
Total	<u>\$16,877,561.79</u>	<u>\$ 954,384.71</u>	<u>\$15,344,707.24</u>	<u>\$ 578,469.84</u>
<u>LIBRARIES</u>				
City libraries	<u>\$ 2,396,980.43</u>	<u>\$ 417,375.59</u>	<u>\$ 1,800,565.81</u>	<u>\$ 179,039.03</u>
<u>PARKS AND RECREATION</u>				
Administration	\$ 19,456.86	\$	\$	\$ 19,456.86
Ice rink	512,400.49		495,782.79	16,617.70
Parks	11,789,503.35	2,812,956.92	8,867,946.34	108,600.09
Auditorium	1,603,490.48	118,600.00	1,414,528.81	70,361.67
Total	<u>\$13,924,851.18</u>	<u>\$ 2,931,556.92</u>	<u>\$10,778,257.94</u>	<u>\$ 215,036.32</u>
<u>OTHER PROPERTY</u>	<u>\$ 1,695,458.56</u>	<u>\$ 1,384,017.68</u>	<u>\$ 99,235.78</u>	<u>\$ 212,205.10</u>
<u>CENTRAL PARKING DISTRICTS</u>	<u>\$ 5,037,656.82</u>	<u>\$ 3,405,845.98</u>	<u>\$ 1,613,315.73</u>	<u>\$ 18,495.11</u>
<u>CONSTRUCTION IN PROGRESS</u>	<u>\$11,473,276.39</u>	<u>\$</u>	<u>\$11,473,276.39</u>	<u>\$</u>
TOTAL FIXED ASSETS	<u>\$58,181,948.61</u>	<u>\$10,110,960.86</u>	<u>\$46,364,683.00</u>	<u>\$1,706,304.75</u>

NOTE: During the year 1970-71, the City inventoried all land owned and appraised at current market value all such properties which had not been reflected at historical cost. The resulting appraised fair market value added to the land account was \$2,659,453.00. During the year 1973-74, as the result of an equipment inventory made by an independent appraisal company, detail equipment records were revised, and the carrying value of equipment in general fixed assets was adjusted thereto, with values for the various items of equipment being reflected at estimated cost in some cases.

CITY OF STOCKTON

SCHEDULE U-1

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 1975

	Balance July 1, 1975	Additions	Deletions	Balance June 30, 1976
<u>GENERAL GOVERNMENT</u>				
City Council	\$ 10,438.03	\$ 353.22	\$ 242.76	\$ 10,548.49
City Clerk	15,374.83	1,756.93	838.79	16,292.97
City Manager	31,029.84	4,599.36	3,594.06	32,035.14
Finance	49,178.02	11,968.62	6,891.41	54,255.23
City Attorney	7,896.27	3,169.31	908.05	10,157.53
Planning	12,491.07	4,490.05	962.00	16,019.12
Personnel	12,253.44	264.54	974.06	11,543.92
Community development administration	1,724.87	6,193.92	986.88	6,931.91
City Hall and storage	1,327,311.66	94,647.92	836.05	1,421,123.53
City Hall annex		413,506.58		413,506.58
Total	<u>\$ 1,467,698.03</u>	<u>\$ 540,950.45</u>	<u>\$ 16,234.06</u>	<u>\$ 1,992,414.42</u>
<u>PUBLIC SAFETY</u>				
Police	\$ 2,196,943.60	\$ 40,097.25	\$ 22,057.22	\$ 2,214,983.63
Fire	1,705,492.55	15,449.80	6,681.64	1,714,260.71
Building safety	17,532.80	8,965.79	4,319.15	22,179.44
Animal regulations	150,570.55			150,570.55
Traffic engineering	24,820.19	5,410.90	9,635.99	20,595.10
Parking	655,553.21	5,701.38	95.00	661,159.59
Total	<u>\$ 4,750,912.90</u>	<u>\$ 75,625.12</u>	<u>\$ 42,789.00</u>	<u>\$ 4,783,749.02</u>
<u>PUBLIC WORKS</u>				
Engineering	\$ 59,830.81	\$ 15,605.86	\$ 14,256.18	\$ 61,180.49
Corporation yard	531,705.74	204,085.83	2,301.76	733,489.81
Street lighting	266,027.34			266,027.34
Sewers	14,284,574.43	1,427,750.16	5,386.70	15,706,937.89
Waste disposal	106,250.92			106,250.92
Water	3,604.00	390.70	319.36	3,675.34
Total	<u>\$15,251,993.24</u>	<u>\$ 1,647,832.55</u>	<u>\$ 22,264.00</u>	<u>\$16,877,561.79</u>
<u>LIBRARIES</u>				
City libraries	<u>\$ 2,271,258.50</u>	<u>\$ 126,422.13</u>	<u>\$ 700.20</u>	<u>\$ 2,396,980.43</u>
<u>PARKS AND RECREATION</u>				
Administration	\$ 19,177.95	\$ 2,054.28	\$ 1,775.37	\$ 19,456.86
Ice rink	507,672.38	4,875.53	147.42	512,400.49
Parks	11,091,962.54	699,424.60	1,883.79	11,789,503.35
Auditorium	1,516,318.78	92,168.55	4,996.85	1,603,490.48
Total	<u>\$13,135,131.65</u>	<u>\$ 798,522.96</u>	<u>\$ 8,803.43</u>	<u>\$13,924,851.18</u>
<u>OTHER PROPERTY</u>	<u>\$ 1,703,398.19</u>	<u>\$ 91,046.75</u>	<u>\$ 98,986.38</u>	<u>\$ 1,695,458.56</u>
<u>CENTRAL PARKING DISTRICT</u>	<u>\$ 5,070,980.79</u>	<u>\$ 6,624.54</u>	<u>\$ 39,948.51</u>	<u>\$ 5,037,656.82</u>
<u>CONSTRUCTION IN PROGRESS</u>	<u>\$ 7,913,402.35</u>	<u>\$11,473,276.39</u>	<u>\$7,913,402.35</u>	<u>\$11,473,276.39</u>
TOTAL FIXED ASSETS	<u>\$51,564,775.65</u>	<u>\$14,760,300.89</u>	<u>\$8,143,127.93</u>	<u>\$58,181,948.61</u>

CITY OF STOCKTON

EXHIBIT V

STATEMENT OF GENERAL BONDED INDEBTEDNESS
JUNE 30, 1976Amount to be provided in future years
for payment of general obligation bonds\$12,448,000.00

Total to be provided

\$12,448,000.00

General obligation bonds payable in future years:

1958 Municipal Improvement Bonds

\$ 2,478,000.00

1962 Library Bonds

915,000.00

1968 Police Facility Bonds

1,645,000.00

1971 Pollution Control bonds

7,410,000.00

Total

\$12,448,000.00



SUBSIDIARY STATEMENTS

The following statements provide more detailed information than is carried in the various balance sheets. These statements are grouped in one section in order to facilitate comparisons and to present the detailed information apart from the summary information, thereby allowing analytical data to be presented without introducing extraneous or excessive detail into the basic exhibits and schedules.

CITY OF STOCKTON
SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1976

STATEMENT 1

Description	July 1, 1975	Receipts and Interfund Transfers	Disbursements and Interfund Transfers	June 30, 1976
General Fund	\$ 1,328,950.22	\$256,822,407.69	\$257,652,841.84	\$ 498,516.07
Capital Improvement Fund	1,673,974.12	4,933,389.60	4,300,879.27	2,306,484.45
Central Parking District	285,041.26	526,443.33	540,036.51	271,448.08
Traffic Safety Fund	-0-	368,789.60	368,789.60	-0-
49-99 Cooperative Library Fund	-0-	276,920.46	261,692.84	15,227.62
Stockton Water District Fund	831,206.23	1,508,138.63	1,586,657.97	752,686.89
Gas Tax Fund	1,232,692.25	1,983,399.25	1,506,115.15	1,709,976.35
Community Development Block Grant	16,193.39	866,581.22	785,870.77	96,903.84
General Obligation Bond Construction Fund	1,969,872.96	5,115,459.03	5,555,453.32	1,529,878.67
PEP Fund V	200,974.99	7,181.70	208,088.04	68.65
Manpower Grants Fund	28,714.64	4,797,349.19	4,625,225.07	200,838.76
Public Service Employment Program	666,743.93	1,240,324.29	1,901,253.59	5,814.63
Comprehensive Employment & Training Act-Title VI	273,770.88	3,223,718.24	3,586,660.02	(89,170.90)
Special Assessment Fund	4,664,702.79	2,088,316.59	5,291,831.93	1,461,187.45
Lighting Maintenance Fund	11,883.02	40,782.03	42,281.63	10,383.42
Central Parking District Construction Fund	103,961.11	100,000.00	7,043.52	196,917.59
Holiday Park Pool Maintenance	1,990.52	17,432.68	10,518.48	8,904.72
Water District Construction Fund	1,158,050.02	236.00	1,043,455.79	114,830.23
Special Assessment Bond Redemption Fund	576,916.80	2,999,713.32	2,587,920.50	988,709.62
Sewer Fund	641,136.42	3,415,527.89	3,225,354.65	831,309.66
Pollution Control Benefit Bond Const. Fund	2,363.19	4,582,793.95	2,495,635.61	2,089,521.53
Working Capital Fund	898,490.06	2,619,632.77	2,075,994.96	1,442,127.87
Community Development Escrow Fund	3,100.00	107,460.89	78,305.19	32,255.70
Trust Fund	526,326.62	4,470,818.57	4,327,185.18	669,960.01
FACE Rehabilitation Escrow Fund	3,773.00	-0-	3,773.00	-0-
TOTAL FUNDS	\$17,100,828.42	\$302,112,816.92	\$304,068,864.43	\$15,144,780.91

STATEMENT 2

STATEMENT OF CHANGES IN SECURED TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 1976

	<u>Total</u>	<u>Current Taxes</u>	<u>Delinquent Taxes</u>
Taxes Receivable - July 1, 1975	<u>\$ 274,341</u>		<u>\$274,341</u>
Add: Taxes Levied	\$5,861,841	\$5,861,841	\$ -
Transferred from Current Taxes	<u>161,605</u>	<u>-</u>	<u>161,605</u>
Total Additions	<u>\$6,023,446</u>	<u>\$5,861,841</u>	<u>\$161,605</u>
Deduct: Taxes Collected (Co Remittance)	\$5,929,223	\$5,700,236	\$228,987
Transferred to Delinquent Taxes	<u>161,605</u>	<u>161,605</u>	<u>-</u>
Total Deductions	<u>\$6,090,828</u>	<u>\$5,861,841</u>	<u>\$228,987</u>
Taxes Receivable - June 30, 1976	<u><u>\$ 206,959</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$206,959</u></u>

STATEMENT OF INVESTMENTS
JUNE 30, 1976

Description	Rate	Purchase Date	Maturity Date	Amount
Federal National Mortgage Assn.	07.250	01-21-71	06-10-81	\$ 500,000.00
Bankers Acceptance 949740-95-5	05.300	02-02-76	07-19-76	842,466.95
Bankers Acceptance 949747-90-1	06.200	01-07-76	09-13-76	1,036,289.27
Federal Inter. Credit Banks	07.700	03-05-76	07-01-76	1,041,063.89
Repurchase Order	05.500	06-28-76	07-01-76	600,000.00
Federal Inter. Credit Banks	05.600	05-03-76	02-01-77	500,000.00
Farmers Home Administration Notes	08.625	08-20-70	07-31-85	1,000,607.71
Federal National Mortgage Assn.	06.800	09-11-72	09-10-82	400,000.00
Federal Land Bank	07.200	07-21-75	10-20-76	2,500,000.00
Repurchase Order	05.250	06-28-76	07-01-76	1,526,000.00
Repurchase Order	05.125	06-29-76	07-01-76	325,000.00
TOTAL				<u>\$10,271,427.82</u>

TRUST FUNDS

ARLO CROSS TRUST FUND

Bonds:

Chicago, Milwaukee, St. Paul & Pacific RR	5.00	2055	\$ 800.00
General Mortgage "B"	4.50	2044	100.00
Metropolitan Water District of Southern California	3.50	1983-1985	3,000.00
St. Louis & San Francisco RR	4.50	1997-2022	700.00
Missouri Pacific RR Co.	4.20	1990-2005	3,000.00
Missouri Pacific RR Co.	4.75	2020-2030	7,400.00
U. S. Treasury Bonds	4.00	1993	4,000.00
Ohio Bell Telephone Co. Deb.	8.75	2010	12,423.15
TOTAL BONDS			\$ 31,423.15

Stocks:

El Paso Natural Gas Co.	\$ 3.00
Washington Natural Gas Co.	1,360.00

TOTAL STOCK

\$ 1,363.00

TOTAL ARLO CROSS FUND

\$ 32,786.15

WAGNER TRUST FUND

Bonds:

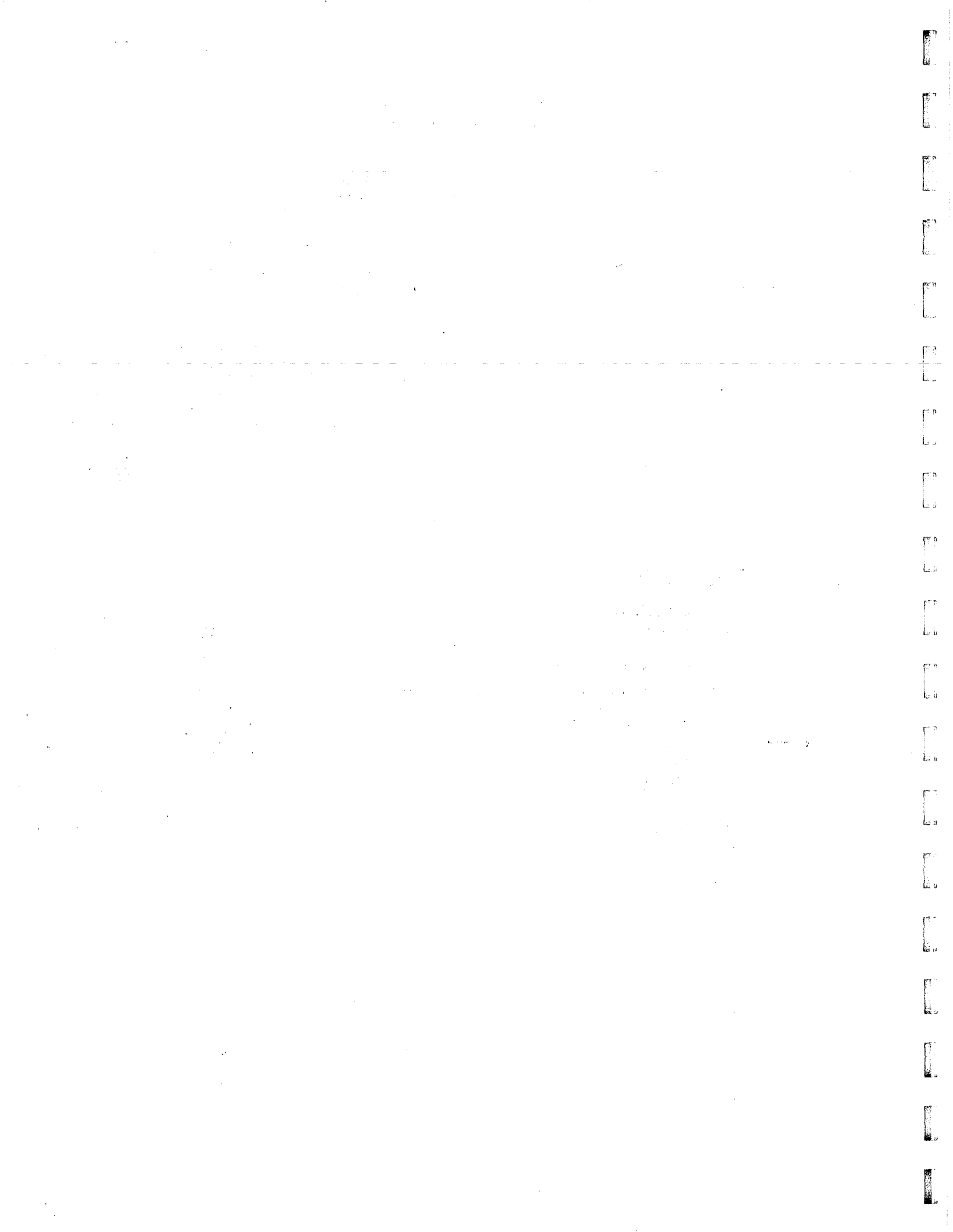
Foremost Dairies	4.50	1980	\$ 10,175.00
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DEFERRED INCOME PLAN

Union Service Funds	\$ 110,387.90
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TOTAL TRUST FUNDS INVESTED

\$ 153,349.05



CITY OF STOCKTON
STATEMENT OF CHANGES IN BONDS PAYABLE
FOR THE YEAR ENDED JUNE 30, 1976

DESCRIPTION	SERIES NO.	BALANCE JULY 1, 1975	ISSUED	MATURED 1975-76	BALANCE JUNE 30, 1976
General Obligation Bonds:					
Streets, Sewers, Fire Station					
Streets	1958A	\$ 753,000		\$ 225,000	\$ 528,000
Streets	1958B	410,000		95,000	315,000
Streets	1958C	1,910,000		275,000	1,635,000
Library	1962	1,020,000		105,000	915,000
Police	1968	1,685,000		40,000	1,645,000
Pollution Control	1971	7,465,000		55,000	7,410,000
Total General Obligation Bonds		\$13,243,000		\$ 795,000	\$12,448,000
Special Assessment Bonds:					
Swimming Pool	123	\$ 3,100		\$ 3,100	\$ -0-
Subdivision Improvements	124	7,000		7,000	-0-
Subdivision Improvements	129	22,000		11,000	11,000
Park and Pool	130	11,000		3,000	8,000
Sanitary Sewers	131	4,575		1,144	3,431
Sanitary Sewers	133	10,000		2,000	8,000
Sanitary Sewers	134	3,750		750	3,000
Water System	135	4,000		1,000	3,000
Subdivision Improvements	137	231,000		41,000	190,000
Streets, Curbs and Walks	138	13,000		-0-	13,000

STATEMENT OF CHANGES IN BONDS PAYABLE - CONT'D

DESCRIPTION	SERIES NO.	BALANCE JULY 1, 1975	ISSUED	MATURED 1975-76	BALANCE JUNE 30, 1976
Special Assessment Bonds					
Traffic Channelization					
Storm Sewers					
Sanitary Sewers					
Sanitary Sewers					
Sanitary Sewers					
Subdivision Improvements					
Sanitary Sewers					
Sanitary Sewers					
Streets, Curbs and Walks					
Off-Street Parking					
- Cont'd:					
- Weber Avenue	139	\$ 5,092		\$ 849	\$ 4,243
- West Lane	140	23,000		3,000	20,000
- Watts Addition and Mountainview	141	16,000		1,000	15,000
- Riverview Terrace	142	52,000		8,000	44,000
- Burkett Villas and Burkett Acres	143	25,000		2,000	23,000
- Lincoln Village West	144	574,000		43,000	531,000
- El Ricado	145	40,000		4,000	36,000
- Northern Stockton	146	14,000		2,000	12,000
- Sherwood Plaza	147	274,000		17,000	257,000
- Central Parking Dist:					
Division 1	148-A	1,810,000		30,000	1,780,000
Division 2	148-B	885,000		15,000	870,000
Division 3	148-C	910,000		20,000	890,000
Division 4	148-D	583,000		-0-	583,000
Curbs, Gutters, Sidewalks- West Jackson Subd. No. 6 & Little Ct.	150	4,627		-0-	4,627
Curbs, Gutters, Sidewalks- North Wilson Way	151	13,000		1,000	12,000
Sanitary Sewers					
- Burkett Acres and Burkett Villas	152	51,000		6,000	45,000
Curbs, Gutters, Sidewalks- Acacia and Willow	153	8,000		1,000	7,000
Subdivision Improvements - Lincoln Village West No. 2	154	541,000		26,000	515,000

STATEMENT OF BONDS PAYABLE
JUNE 30, 1976

STATEMENT 4
Page 3 of 5

Description	Series No.	Effective Rate of Interest	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Maturities to June 30, 1976	Bonds Payable June 30, 1976	Bonds Maturing 1976-77
SPECIAL ASSESSMENT BONDS (Cont'd)								
Curbs, Gutters & Sidewalks - N. Wilson Way	151	5.50%	8-15-68	7-2-83	\$ 18,545	\$ 6,545	\$ 12,000	\$ 1,000
Sanitary Sewers - Burkett Acres & Burkett Villas	152	5.58%	7-02-68	7-2-83	95,280	50,280	45,000	6,000
Curbs, Gutters & Sidewalks - Acacia & Willow Subd. Improvements- Lincoln Village	153	6.00%	7-10-68	7-2-83	14,720	7,720	7,000	1,000
Sanitary Sewers - West No. 2	154	5.50%	9-03-68	7-2-89	662,000	147,000	515,000	30,000
Curbs, Gutters & Sidewalks - Sharps Lane Villas	155	5.64%	10-28-68	7-2-94	172,499	41,499	131,000	7,000
Curbs, Gutters & Sidewalks - Watts Addition & Mountainview Terrace	156	5.65%	6-10-69	7-2-84	106,464	48,464	58,000	7,000
Water Reservoir - Holiday Park	157	5.50%	10-31-68	7-2-84	33,055	17,055	16,000	2,000
Subd. Improvements- Lincoln Village West No. 3	158	5.90%	7-02-69	7-2-89	553,000	145,000	408,000	25,000
Stockton Water Service Facilities District	159-A	6.20%	7-02-69	7-2-99	850,000	70,000	780,000	15,000
Stockton Water Service Facilities District	159-B	7.32%	7-02-74	7-2-99	1,650,000	25,000	1,625,000	30,000
Sanitary Sewers - McKinley Assm't District	160	6.17%	7-02-71	7-2-96	793,792	89,792	704,000	15,000
Subd. Improvements- Lincoln Village West No. 4	161	6.50%	9-02-69	7-2-89	267,000	86,000	181,000	10,000

STATEMENT OF BONDS PAYABLE
JUNE 30, 1976

STATEMENT 4
Page 4 of 5

Description	Series No.	Effective Rate of Interest	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Maturities to June 30, 1976	Bonds Payable June 30, 1976	Bonds Maturing 1976-77
SPECIAL ASSESSMENT BONDS (Cont'd)								
Subd. Improvements - Lincoln Village West No. 11	162	7.00%	9-02-70	7-2-90	\$ 343,650	\$ 39,650	\$ 304,000	\$ 15,000
Subd. Improvements - Lincoln Village West No. 10	163	7.00%	9-02-70	7-2-90	439,450	50,450	389,000	15,000
Streets, Curbs and Gutters - Stockton Unified Assm't District.	164	6.84%	12-22-70	7-2-86	38,859	11,859	27,000	2,000
Subd. Improvements - Hacienda Village	165	5.16%	4-12-71	7-2-86	170,000	117,000	53,000	5,000
Subd. Improvements - Lincoln Village West No. 16	166	6.09%	7-02-71	7-2-91	303,000	30,000	273,000	10,000
Subd. Improvements - Monte Diablo Curbs, Gutters &	167	6.75%	10-12-71	7-2-87	41,048	7,048	34,000	2,000
Sidewalks - Scotts-Taylor	168	6.00%	2-02-72	7-2-87	16,690	2,690	14,000	1,000
Subd. Improvements - Lincoln Village West No. 18	169	6.00%	7-02-72	7-2-92	548,000	24,000	524,000	15,000
Subd. Improvements - Lincoln Village West No. 23	170	6.00%	7-02-73	7-2-93	690,000	10,000	680,000	20,000
Subd. Improvements - Lincoln Village West No. 28	171	5.91%	7-02-74	7-2-94	390,000	-0-	390,000	5,000
Subd. Improvements - Stockton Triangle Industrial Park	172	7.55%	10-01-74	7-2-91	1,165,000	-0-	1,165,000	5,000
Subd. Improvements - Quail Lakes	173	7.81%	11-15-74	7-2-95	2,700,000	-0-	2,700,000	5,000
Subd. Improvements - Porter Avenue	174	7.33%	12-17-74	7-2-90	192,788	-0-	192,788	2,788

STATEMENT OF BONDS PAYABLE
JUNE 30, 1976

STATEMENT 4
Page 5 of 5

Description	Series No.	Effective Rate Interest	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Maturities to June 30, 1976	Bonds Payable June 30, 1976	Bonds Maturing 1976-77
SPECIAL ASSESSMENT BONDS (Cont'd)								
Subd. Improvements - Oregon Avenue	175	6.79%	4-02-75	4-2-90	\$ 168,950	-0-	\$ 168,950	\$ 8,950
Subd. Improvements - Quail Lakes No. 4	176	7.15%	5-02-75	7-2-95	580,000	-0-	580,000	5,000
Subd. Improvements - River Terrace								
Subd. Improvements - No. 2	177	6.97%	5-02-75	7-2-90	160,650	-0-	160,650	5,650
Subd. Improvements - Quail Lakes No. 1	178	7.25%	5-02-75	7-2-95	570,000	-0-	570,000	-0-
Subd. Improvements - Venetian Gardens								
Subd. Improvements - No. 1	179	7.41%	5-02-75	7-2-95	1,850,000	-0-	1,850,000	15,000
Subd. Improvements - Stockton Unified	180	7.00%	7-02-75	7-2-95	643,640	-0-	643,640	13,640
Stockton Wastewater Services								
Facility District								
Subd. Improvements - North Lake	181	7.19%	7-02-75	7-2-00	4,700,000	-0-	4,700,000	65,000
Subd. Improvements - Venetian Gardens	182	7.25%	5-02-76	7-2-96	433,000	-0-	433,000	-0-
Subd. Improvements - No. 2	183	7.25%	6-02-76	7-2-96	730,000	-0-	730,000	-0-
*Subd. Improvements - Quail Lakes No. 6	184	6.62%	7-02-76	7-2-96	427,000	-0-	427,000	-0-
*Subd. Improvements - Lincoln Village								
West No. 40	185	6.62%	7-02-76	7-2-96	244,000	-0-	244,000	-0-
*Subd. Improvements - Quail Lakes No. 5	186	6.62%	7-02-76	7-2-96	256,000	-0-	256,000	-0-
TOTAL SPECIAL ASSESSMENT BONDS					\$30,434,626	\$3,134,297	\$27,300,329	\$567,432

*Authorized and awarded in Fiscal Year 1975-76

STATEMENT OF CHANGES IN BONDS PAYABLE - CONT'D

DESCRIPTION	SERIES NO.	BALANCE JULY 1, 1975	ISSUED	MATURED 1975-76	BALANCE JUNE 30, 1976
Special Assessment Bonds					
Traffic Channelization	139	\$ 5,092		\$ 849	\$ 4,243
Storm Sewers	140	23,000		3,000	20,000
Sanitary Sewers					
Sanitary Sewers	141	16,000		1,000	15,000
Sanitary Sewers	142	52,000		8,000	44,000
Sanitary Sewers	143	25,000		2,000	23,000
Subdivision Improvements	144	574,000		43,000	531,000
Sanitary Sewers	145	40,000		4,000	36,000
Sanitary Sewers	146	14,000		2,000	12,000
Streets, Curbs and Walks	147	274,000		17,000	257,000
Off-Street Parking					
Off-Street Parking	148-A	1,810,000		30,000	1,780,000
Off-Street Parking	148-B	885,000		15,000	870,000
Off-Street Parking	148-C	910,000		20,000	890,000
Off-Street Parking	148-D	583,000		-0-	583,000
Curbs, Gutters, Sidewalks-					
Curbs, Gutters, Sidewalks-	150	4,627		-0-	4,627
Sanitary Sewers	151	13,000		1,000	12,000
Curbs, Gutters, Sidewalks-					
Curbs, Gutters, Sidewalks-	152	51,000		6,000	45,000
Subdivision Improvements	153	8,000		1,000	7,000
Subdivision Improvements	154	541,000		26,000	515,000

STATEMENT 5
Page 3 of 4

STATEMENT OF CHANGES IN BONDS PAYABLE - CONT'D

DESCRIPTION	SERIES NO.	BALANCE		ISSUED	MATURED 1975-76	BALANCE	
		JULY 1, 1975				JUNE 30, 1976	
Special Assessment Bonds - Cont'd							
Sanitary Sewers	155	\$ 139,000			\$ 8,000	\$ 131,000	
Curbs, Gutters, Sidewalks - Sharps Lane Villas	156	65,000			7,000	58,000	
Water Reservoir - Watts Add. & Mtnview	157	19,000			3,000	16,000	
Subdivision Improvements - Holiday Park	158	431,000			23,000	408,000	
Stockton Water Service Facilities District - Lincoln Vil West #3	159-A	795,000			15,000	780,000	
Stockton Water Service Facilities District	159-B	1,650,000			25,000	1,625,000	
Sanitary Sewers - McKinley Assmt. Dist.	160	731,000			27,000	704,000	
Subdivision Improvements - Lincoln Village							
West No. 4	161	225,000			44,000	181,000	
Subdivision Improvements - Lincoln Village							
West No. 11	162	315,000			11,000	304,000	
Subdivision Improvements - Lincoln Village							
West No. 10	163	406,000			17,000	389,000	
Streets Curbs, Gutters - Stockton Unified							
Assmt Dist.	164	29,000			2,000	27,000	
Subdivision Improvements - Hacienda Village	165	59,000			6,000	53,000	
Subdivision Improvements - Lincoln Village							
West No. 16	166	283,000			10,000	273,000	
Subdivision Improvements - Monte Diablo	167	37,000			3,000	34,000	
Curbs, Gutters, Sidewalks - Scotts-Taylor	168	15,000			1,000	14,000	
Subdivision Improvements - Lincoln Village							
West No. 18	169	539,000			15,000	524,000	

STATEMENT OF CHANGES IN BONDS PAYABLE - CONT'D

DESCRIPTION	SERIES NO.	BALANCE JULY 1, 1975	ISSUED	MATURED 1975-76	BALANCE JUNE 30, 1976
Special Assessment Bonds - Cont'd					
Subdivision Improvements - Lincoln Village West No. 23	170	\$ 690,000	\$	\$ 10,000	\$ 680,000
Subdivision Improvements - Lincoln Village West No. 28	171	390,000		-0-	390,000
Subdivision Improvements - Stockton Triangle Industrial Park	172	1,165,000		-0-	1,165,000
Subdivision Improvements - Quail Lakes	173	2,700,000		-0-	2,700,000
Subdivision Improvements - Porter Avenue	174	192,788		-0-	192,788
Subdivision Improvements - Oregon Avenue	175	168,950		-0-	168,950
Subdivision Improvements - Quail Lakes No. 4	176	580,000		-0-	580,000
Subdivision Improvements - River Terrace No. 2	177	160,650		-0-	160,650
Subdivision Improvements - Quail Lakes No. 1	178	570,000		-0-	570,000
Subdivision Improvements - Venetian Gardens No. 1	179	1,850,000		-0-	1,850,000
Subdivision Improvements - Stockton Unified	180		643,640	-0-	643,640
Stockton Wastewater Services Facility District	181		4,700,000	-0-	4,700,000
Subdivision Improvements - North Lake	182		433,000	-0-	433,000
Subdivision Improvements - Venetian Gardens No. 2	183		730,000	-0-	730,000
Subdivision Improvements - Quail Lakes No. 6	184		427,000	-0-	427,000
Subdivision Improvements - Lincoln Village West No. 40	185		244,000	-0-	244,000
Subdivision Improvements - Quail Lakes No. 5	186		256,000	-0-	256,000
Total Special Assessment Bonds		\$20,343,532	\$7,433,640	\$ 476,843	\$27,300,329
TOTAL BONDS		\$33,586,532	\$7,433,640	\$1,271,843	\$39,748,329

STATISTICAL TABLES

Statistical Tables differ from Financial Statements in a number of ways. They often cover a period of two or more years. They may contain data not related to accounting. Finally, they differ in purpose. Financial statements are prepared primarily to show that legal provisions have been complied with and that all funds are properly accounted for. Statistical Tables show financial history, reflect financial trends, present some non-financial data and generally indicate the capacity of the City to finance future programs.

Since the property tax is the most important single source of revenue, it is considered very carefully in all studies and presentations. Therefore, tables reflecting the City's assessed valuation, tax rates, tax levies and collections are presented.

Other tables compare the City's present financial condition with previous years and also indicate the effect our present debt will have on future years of operations.

The final table contains miscellaneous general information which should be of general interest to most readers of this report.



TABLE I

CITY OF STOCKTON
SECURED TAX LEVIES AND COLLECTIONS
FOR THE TEN YEARS ENDED JUNE 30, 1976

Fiscal Year	Total Tax Levy	Collection of Current Year's Taxes During Fiscal Period	Percentage of Levy Collected During Fiscal Period	Collection of Prior Year's Taxes During Fiscal Period	Total Collections	Ratio of Total Collections to Tax Levy	Accumulated Delinquent Taxes	Ratio of Accumulated Delinquent Taxes to Current Year's Tax Levy
1966-67	\$3,979,229	\$3,869,526	97.2	\$103,978	\$3,973,504	99.9	\$196,241	4.9
1967-68	4,083,176	4,032,054	98.7	91,638	4,123,692	100.9	173,623	4.3
1968-69	4,287,245	4,201,745	98.0	71,258	4,273,003	99.7	187,334	4.4
1969-70	4,579,983	4,505,046	98.3	82,278	4,587,324	100.1	179,993	3.9
1970-71	5,060,893	4,909,066	97.0	83,635	4,992,701	98.7	248,822	4.9
1971-72	5,096,817	5,015,268	98.4	127,541	5,142,809	100.9	202,830	3.9
1972-73	5,256,153	5,005,860	95.2	273,641	5,279,501	100.4	340,638	6.4
1973-74	5,080,125	4,940,071	97.2	252,522	5,192,593	100.2	252,522	5.0
1974-75	5,720,057	5,562,361	97.2	118,684	5,681,045	99.3	274,341	4.8
1975-76	5,861,841	5,700,236	97.2	228,987	5,929,223	101.2	206,959	3.5

TABLE II

CITY OF STOCKTON
ASSESSED VALUE OF ALL TAXABLE PROPERTY
FOR THE TEN YEARS ENDED JUNE 30, 1976

Fiscal Year	Secured Roll	Utility Roll	Unsecured Roll	Tax Roll	Less Exemptions	Net Assessed Value
1966-67	\$150,706,676	\$ 18,864,470	\$ 17,139,075	\$186,710,221	\$ 15,353,745	\$171,356,476
1967-68	160,977,594	18,307,110	17,739,321	197,024,025	16,505,957	180,518,068
1968-69	185,309,370	19,189,250	19,933,168	224,431,788	16,666,920	207,764,868
1969-70	199,746,095	19,574,360	21,435,310	240,755,765	31,554,835	209,200,930
1970-71	215,423,040	19,039,910	22,119,253	256,582,203	39,198,555	217,383,648
1971-72	223,772,895	18,819,440	24,340,776	266,933,111	40,120,824	226,812,287
1972-73	232,330,053	19,273,040	27,843,831	279,446,924	44,809,214	234,637,710
1973-74	243,213,478	19,643,900	27,709,469	290,566,847	68,835,921	221,730,926
1974-75	275,158,281	21,454,490	33,349,484	329,962,255	76,843,102	253,119,153
1975-76	315,706,675	22,251,000	46,752,953	384,710,628	90,847,121	293,863,507

Fiscal Year	Land	Improvements	Personal Property	Total	Less Exemptions	Net Assessed Value
1966-67	\$ 28,863,100	\$112,886,635	\$ 44,960,486	\$186,710,221	\$ 15,353,745	\$171,356,476
1967-68	32,367,175	116,701,596	47,955,254	197,024,025	16,505,957	180,518,068
1968-69	40,333,280	126,793,030	57,305,478	224,431,788	16,666,920	207,764,868
1969-70	45,746,915	139,696,740	55,312,110	240,755,765	31,554,835	209,200,930
1970-71	49,680,020	150,824,340	56,077,843	256,582,203	39,198,555	217,383,648
1971-72	50,466,995	156,649,925	59,816,191	266,933,111	40,120,824	226,812,287
1972-73	53,433,420	165,990,209	60,023,295	279,446,924	44,809,214	234,637,710
1973-74	56,683,045	173,854,621	60,029,181	290,566,847	68,835,921	221,730,926
1974-75	66,745,425	190,688,609	72,528,221	329,962,255	76,843,102	253,119,153
1975-76	74,647,685	220,377,948	89,684,995	384,710,628	90,847,121	293,863,507

TABLE IV

CITY OF STOCKTON
REVENUES BY MAJOR SOURCE
FOR THE TEN FISCAL YEARS ENDED JUNE 30, 1976

Period	Total	Taxes	Licenses and Permits	Fines, Forfeits and Penalties	Revenue From Use of Money and Property	Revenue From Other Agencies	Charges For Current Service	Other Revenue
1966-67	13,050,885	7,091,612	699,058	419,558	735,532	2,077,375	1,684,762	342,988
1967-68	13,844,523	7,482,915	639,701	401,245	728,368	2,093,266	2,099,889	399,139
1968-69	17,885,146	8,304,904	718,882	394,709	1,343,575	2,698,549	3,975,304	449,223
1969-70	19,980,977	9,530,271	810,640	465,533	938,742	2,717,782	3,856,149	1,661,860
1970-71	20,700,729	11,097,441	1,091,798	520,053	1,023,418	3,057,240	3,258,345	652,434
1971-72	22,972,254	11,927,580	1,279,361	526,326	1,252,286	4,167,396	3,498,628	275,677
1972-73	38,057,027	12,702,872	1,395,189	553,755	1,424,121	17,567,726	4,037,582	375,782
1973-74	37,739,276	14,057,079	1,585,642	724,885	1,888,260	14,635,858	4,744,882	102,670
1974-75	47,020,312	16,268,121	1,756,478	578,686	2,126,539	19,663,561	6,486,388	140,539
1975-76	63,472,957	18,171,932	2,053,278	579,028	2,053,317	33,196,061	7,172,212	247,129

TABLE III

CITY OF STOCKTON
TAX RATES
FOR THE TEN YEARS ENDED JUNE 30, 1976

<u>Fiscal Year</u>	<u>City</u>	<u>County (1)</u>	<u>School (2)</u>	<u>All Other</u>	<u>Total</u>
1966-67	2.5900	3.1680	5.0460	.2090	11.0130
1967-68	2.5400	3.2860	5.2320	.1520	11.2100
1968-69	2.3000	3.2240	5.6800	.1900	11.3940
1969-70	2.3000	3.9640	5.8760	.2040	12.3440
1970-71	2.4900	4.1330	6.6786	.1980	13.4996
1971-72	2.4900	4.1300	6.6231	.1900	13.4331
1972-73	2.4900	4.1756	7.9270	.1900	14.7826
1973-74	2.4900	4.0654	6.5093	.1840	13.2487
1974-75	2.4900	4.2592	6.3507	.1840	13.2839
1975-76	2.2436	4.3338	6.1883	.1800	12.9457

(1) Includes San Joaquin Local Health District

(2) Includes San Joaquin Delta Junior College

TABLE V

CITY OF STOCKTON
OPERATING EXPENDITURES BY FUNCTION
FOR THE TEN FISCAL YEARS ENDED JUNE 30, 1976

Fiscal Period	Total	General Government	Public Safety	Public Works (2)	Health	Libraries (1)	Parks and Recreation	GO Bond Debt Service
1966-67	12,849,073	1,212,986	4,468,621	3,409,686	92,725	856,655	2,031,681	776,719
1967-68	13,852,378	1,410,896	5,342,197	3,511,967	114,230	947,492	1,740,128	785,468
1968-69	13,486,468	1,436,349	6,054,381	2,809,177	28,050	924,784	1,498,696	735,031
1969-70	14,718,320	1,471,405	6,649,492	3,052,403	-0-	1,010,488	1,645,215	889,317
1970-71	16,166,112	1,470,577	7,505,783	3,326,457	-0-	1,048,485	1,947,090	867,720
1971-72	17,638,779	1,623,270	7,931,624	3,676,257	-0-	1,122,825	2,090,634	1,244,169
1972-73	18,847,525	1,701,259	8,431,928	3,928,262	-0-	1,217,449	2,278,434	1,290,193
1973-74	21,307,722	2,046,882	9,629,235	4,438,058	-0-	1,408,875	2,467,014	1,317,658
1974-75	25,222,008	2,575,930	11,209,274	5,591,222	-0-	1,648,637	2,873,624	1,323,321
1975-76	29,407,783	2,988,172	13,014,221	6,941,546	-0-	1,942,314	3,168,894	1,352,636

(1) Includes cost of operating county library under contract for the County of San Joaquin

(2) Includes expenditures of sewer and water utilities

CITY OF STOCKTON
DEBT SERVICE CHARGES TO MATURITY
JUNE 30, 1976

TABLE VI

SPECIAL ASSESSMENT BONDS

<u>FISCAL YEAR</u>	<u>SERIAL BOND MATURITIES</u>	<u>INTEREST ON BONDS</u>	<u>TOTAL BONDS AND INTEREST</u>
1976-77	\$ 567,431.12	\$ 1,731,059.84	\$ 2,298,490.96
1977-78	670,403.58	1,730,192.83	2,400,596.41
1978-79	802,403.58	1,684,123.34	2,486,526.92
1979-80	881,598.78	1,631,460.59	2,513,059.37
1980-81	910,509.75	1,575,004.54	2,485,514.29
1981-82	984,660.97	1,515,033.41	2,499,694.38
1982-83	979,660.97	1,452,005.27	2,431,666.24
1983-84	1,026,660.97	1,386,484.34	2,413,145.31
1984-85	1,129,000.00	1,315,635.00	2,444,635.00
1985-86	1,207,000.00	1,239,723.00	2,446,723.00
1986-87	1,321,000.00	1,158,603.00	2,479,603.00
1987-88	1,343,000.00	1,071,967.50	2,414,967.50
1988-89	1,369,000.00	983,271.25	2,352,271.25
1989-90	1,449,000.00	890,353.75	2,339,353.75
1990-91	1,399,000.00	795,715.00	2,194,715.00
1991-92	1,397,000.00	701,821.25	2,098,821.25
1992-93	1,304,000.00	610,826.25	1,914,826.25
1993-94	1,312,000.00	522,152.50	1,834,152.50
1994-95	1,337,000.00	431,708.75	1,768,708.75
1995-96	1,375,000.00	338,511.25	1,713,511.25
1996-97	850,000.00	263,445.00	1,113,445.00
1997-98	670,000.00	214,133.75	884,133.75
1998-99	710,000.00	169,448.75	879,448.75
1999-2000	750,000.00	122,046.25	872,046.25
2000-01	620,000.00	77,622.50	697,622.50
2001-02	220,000.00	51,847.50	271,847.50
2002-03	220,000.00	40,382.50	260,382.50
2003-04	25,000.00	33,775.00	58,775.00
2004-05	215,000.00	25,375.00	240,375.00
2005-06	255,000.00	8,925.00	263,925.00
 TOTAL	 <u>\$27,300,329.72</u>	 <u>\$23,772,653.91</u>	 <u>\$51,072,983.63</u>

TABLE VII

RATIO OF NET GENERAL BONDED DEBT
TO TAXABLE ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
FOR THE TEN FISCAL YEARS ENDED JUNE 30, 1976

Fiscal Period	Population	Gross Assessed Value	Gross Bonded Debt	Reserves	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1966-67	97,680 C	186,710,221	8,588,000	76,687	8,511,313	4.56	87.13
1967-68	98,421 S	197,024,025	8,073,000	-	8,073,000	4.10	82.03
1968-69	104,093 S	224,431,788	9,443,000	-	9,443,000	4.21	90.72
1969-70	107,644 C	240,755,765	8,913,000	-	8,913,000	3.70	82.80
1970-71	113,300 S	256,582,203	15,948,000	-	15,948,000	6.21	140.76
1971-72	116,700 S	266,933,111	15,353,000	-	15,353,000	5.75	131.56
1972-73	117,900 S	279,446,924	14,693,000	-	14,693,000	5.25	124.62
1973-74	117,900 S	290,566,847	13,983,000	-	13,983,000	4.81	118.60
1974-75	117,900 S	329,962,255	13,243,000	-	13,243,000	4.01	112.32
1975-76	117,986 C	384,710,628	12,448,000	-	12,448,000	3.23	105.50

C - Census

S - Population Est.

TABLE XII

1975-76

CITY OF STOCKTON
MISCELLANEOUS STATISTICSGENERAL

Date of Incorporation	1850
City Charter Adopted	1922
Council-Manager Gov't	
Area - Sq. Mi.	35.64
Elevation	23

POPULATION

1910	23,253	1960	86,321
1920	40,296	1970	107,644
1930	47,963	1974	117,900
1940	54,714	1975	117,900
1950	70,583	1976	117,986

PUBLIC WORKS

Miles of Streets	432
Miles of Storm Sewers	195
Miles of Sanitary Sewers	377
Traffic Signals	141

REGISTERED VOTERS

37,435

FIRE PROTECTION - Class I

No. of Fire Stations	9
Fire Alarm Boxes	310
No. of Fire Hydrants (2,508 City)	2,820
Personnel (Full Time)	223

RECREATION

Parks and Squares	40
(City Parks 422 acres)	
Boating Facilities - ramps	6
(Louis Park & Buckley Cove)	
Municipal Golf Courses	3
(390 acres)	
Family Camp - Silver Lake	
Pioneer Museum - Victory Park	
Pixie Woods - Louis Park	
Auditorium - Civic Center	
(3500 capacity)	
Senior Citizens Center -	
Oak Park	
Ice Rink - Oak Park	
Community Centers	3
Swimming Pools	4
Baseball & Softball	
Diamonds	37
Tennis Courts	35

POLICE PROTECTION

No. of Vehicles:	
Automobiles	82
Metro & OCIU Grant Veh.	16
Motorcycles	17
3-Wheelers	7
Patrol Wagons	4
Photography Truck	1
Bomb Disposal Truck	1
Personnel:	
Sworn	218
Other	65

BUILDING

Construction Permits 7,136*

Estimated Value \$89,474,653

EMPLOYEES - ALL DEPARTMENTS

Full Time - Civil Service	1,102
Full Time - Non-Competitive	265
Total	1,367

Temporary Employees	30
Part-time Employees	421
Total	451

*Single permit system implemented
January 1, 1976.

