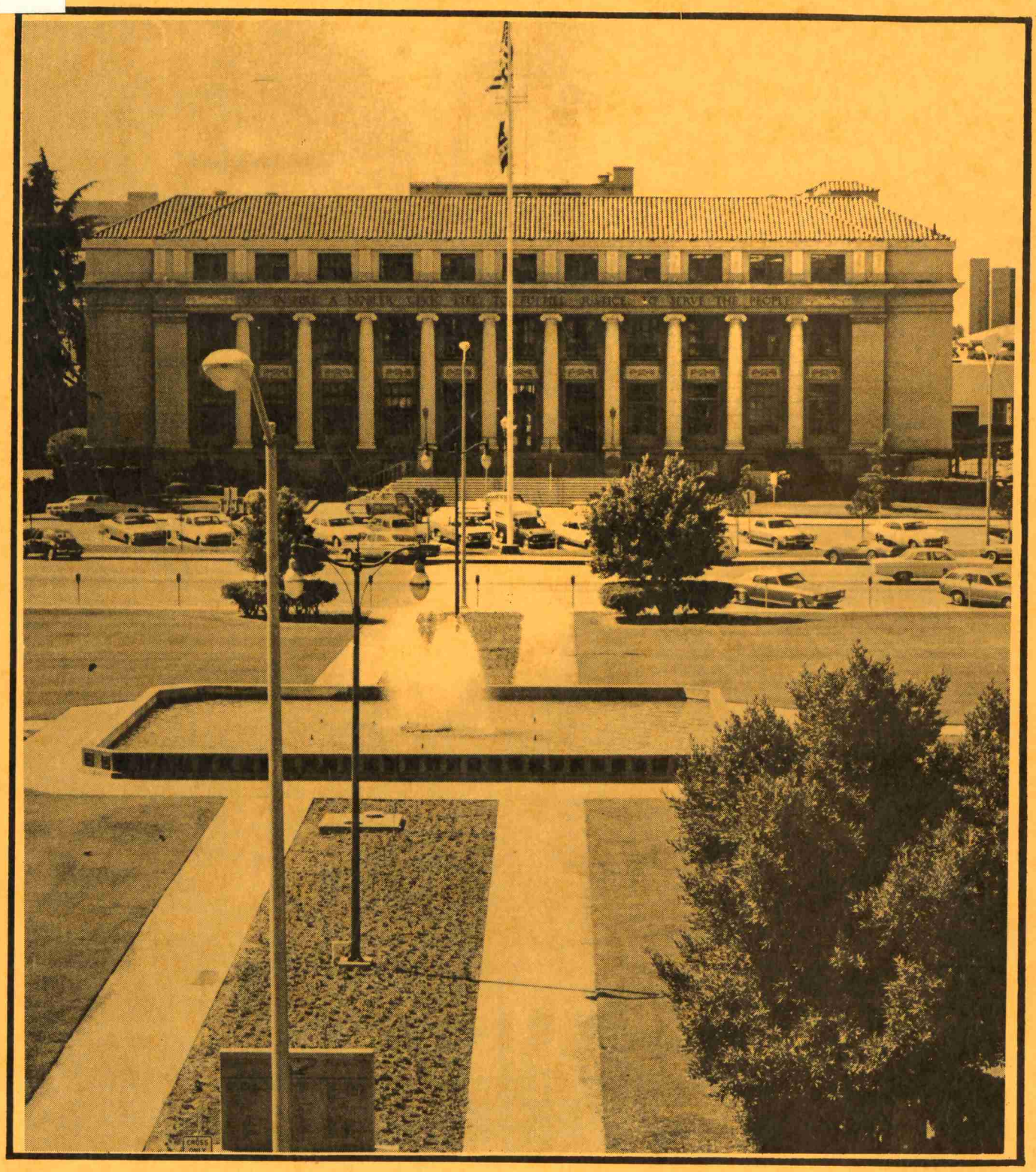
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ANNUAL FINANCIAL REPORT

JUNE 30, 1983



CITY OF STOCKTON, CALIFORNIA

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ANNUAL FINANCIAL REPORT

of

City of Stockton

FISCAL YEAR ENDED JUNE 30, 1983

Prepared and Issued by
The Finance Department

GARY C. INGRAHAM
Director of Finance

CITY OF STOCKTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 1983

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CITY OF STOCKTON
CITY HALL
STOCKTON, CA 95202
FINANCE DEPARTMENT

November 10, 1983

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

Gentlemen:

In accordance with the provisions of Section 11, Article XXII of the City Charter, I hereby submit the Comprehensive Annual Financial Report of the City of Stockton, California for the fiscal year ended June 30, 1983. This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operations are maintained on a modified accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance the expenditures of the fiscal period. Expenditures, except for unmatured interest on long-term debt, are recorded in the accounting period in which the liability is incurred, if measurable. The accounting records for the City's proprietary funds (enterprise and internal service) are maintained on the accrual basis. Transactions are recognized when they occur, regardless of the timing of related cash flows.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting

controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

1. the safeguarding of assets against loss from unauthorized use or disposition, and

2. the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

1. the cost of a control should not exceed the benefits likely to be derived, and

2. the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the subfunction level by the encumbrance of estimated purchase amounts as evidenced by purchase orders (contracts). The responsibility to approve purchase orders is delegated to the department managers who see to it that expenditures or commitment of funds are within the budget, earlier approved by the City Council. Open encumbrances are reported as reservations of fund balance at June 30, 1983.

THE REPORTING ENTITY AND ITS SERVICES

The funds and account groups included in the Comprehensive Annual Financial Report (CAFR) are those deemed dependent upon the City and controlled by the City Council. A list of these funds is shown in the Table of Contents. In accordance with the criteria established by the National Council of Governmental Accounting (NCGA), particularly on Statement 3, which took effect this fiscal year 1982-83, the Central Parking District (Enterprise Fund), and the Redevelopment Agency (Capital Projects Fund) are merged into the City's general purpose financial statements. Oversight responsibility is the basic-but not-the sole criterion used in determining the reporting entity. The NCGA concluded that the most significant manifestation of oversight is financial interdependence. Statement 3 provides the following guidelines concerning the various manifestations of oversight: 1) selection of governing authority, 2) designation of management, 3) ability to significantly influence operations, and 4) accountability for fiscal matters.

The City provides the full range of municipal services contemplated by the statute or charter. These include public safety (police, fire, paramedics, building), public improvements (streets, traffic signals, storm sewer), sanitation, (solid waste disposal, sanitary sewer utility), water utility, community development, library, parks and recreation and general administrative services.

GENERAL GOVERNMENTAL FUNCTIONS
(General and Special Revenue Funds)

Revenues for general governmental functions totaled $66,767,000 during the fiscal year ended June 30, 1983, a decrease of 0.8 percent from 1982. Property taxes attributed 12.5 percent of general revenues compared to 11.1 percent last year. The amount of revenue from various sources and the variance over last year are shown in the following tabulation:

(Amounts in Thousands)

	Amount	Percent of Total	Increase (Decrease) From 1981
Taxes			
Property	$ 8,325	12.5	$ 875
Sales and Use	10,895	16.3	(193)
Utility	8,415	12.6	659
Other Taxes	2,885	4.3	498
Business Licenses	2,151	3.2	90
	32,671	48.9	1,929
Licenses and Permits	1,469	2.2	514
Intergovernmental Revenue	18,585	27.9	(4,363)
Charges for Services	5,413	8.1	254
Fines and Forfeitures	547	0.8	(107)
Use of Money and Property	4,391	6.6	(321)
Miscellaneous	3,691	5.5	1,562
	$66,767	100.0	$(532)

Net assessed full cash valuations of all taxable property was $3.3 billion, increased 11.5 percent over the preceding year.

Current year's tax collections were 94.5 percent of the tax levy, compared to last year's 96.7 percent. For the last ten years, percent of collections to tax levy, ranged from 97.2 percent to 98 percent, averaged 96.8 percent. The ratio of total collections (current and delinquent) to the current tax levy was 96.3 percent.

Intergovernmental revenue represented 27.9 percent of total revenues compared to 34.1 percent for the preceding year. The total intergovernmental revenue is broken down as follows:

General Fund	$3,093,000
Special Revenue Funds	
Comprehensive Employment and Training Act CETA	4,722,000
Revenue Sharing	3,555,000
Gas Tax	2,479,000
Community Development Block Grant (CDBG)	2,397,000
Urban Development Action Grant (UDAG)	1,763,000
Others	576,000

Expenditures for general governmental purposes totaled $61,298,000, a decrease of 5.4 percent from last year. The changes in levels of expenditures for major functions of the City over the preceding year are shown in the following tabulation:

(Amounts in Thousands)

Function	Amount	Percent of Total	Increase (Decrease) From 1982
General Government			
General Fund	$ 5,547	9.1	$ 370
Special Revenue Funds			
CETA and Others	4,800	7.8	(4,675)
	10,347	16.9	(4,305)
Public Safety	28,443	46.4	1,687
Public Works			
Gas Tax	$ 2,306	3.8	$(896)
Community Development	1,699	2.8	27
Urban Development Action Grant (UDAG)	2,322	3.8	(624)
Others	7,238	11.7	378
	13,565	22.1	(1,115)
Library	3,501	5.7	(55)
Parks and Recreation	5,152	8.4	315
Debt Service	290	0.5	7
	$61,298	100.0	$(3,466)

The General Fund Balance (unreserved - designated for administrative contingency) of $8,500,000 increased by $1,892,000 from last year. The Special Revenue Funds balance (reserved and unreserved) increased by $1,220,000. Debt service decreased by $71,000.

DEBT ADMINISTRATION

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the City's debt position to municipal management, citizens, and investors. These data for the City at the end of fiscal year 1983 were as follows:

	(000 Omitted) Amount	Ratio of Net Bonded Debt to Assessed Value	Debt Per Capita
Net Direct Bonded Debt	$1,210	0.13%	$7.22

Outstanding general obligation bonds at June 30, 1983, totaled $6,285,000, of which $5,075,000 were issued for pollution control facilities (sanitary sewer utility), considered to be self supporting. The remainder of $1,210,000 is the net direct tax supported debt.

The City's general obligation bonds continue to have the same ratings which they have carried for the past several years:

Moody's Investor Service, Inc. Aa

Special assessment bonds (include Central Parking District, Water Utility, and Sanitary Sewer Utility) outstanding at June 30, 1983 amounted to $38,860,000. Detailed information about the debt position of the City is presented in the Statistical Section of this report.

CASH MANAGEMENT

Cash temporarily idle during the year were invested in various forms. Detailed information about the City's investments at the end of the fiscal year is shown in the Supplementary Information Section of this report. During the year, the City realized $5,856,000 in interest, 6.4 percent lower than last fiscal year. The General Fund's share of the interest earnings was $3,208,000, a decrease of 5.8 percent from the preceding fiscal year.

CAPITAL PROJECTS FUND

Expenditures during the fiscal year amounted to $2,622,000, down by 9.2 percent, compared to last fiscal year. Projects completed costing over $100,000 are listed below:

	Cost (In Thousands)
North Stockton Library	$1,258
City Radio Network	1,003
Subdivision Fire Hydrant	231
Computerized Index Name File	$ 153
Mobil Terminals	222
Filbert Street Right-of-Way	197
Tiffany Park Pump Station	713
Royal Oaks Pump Station	489
Oak Park Arena Drainage System	294
Moss Garden Drainage System	296
Sierra Nevada Storm Drain	149
Stribley Park Improvement	162
Oak Park Ice Arena - Addition	196

Funds transferred from Revenue Sharing Fund to finance capital projects amounted to $1,389,000.

GENERAL FIXED ASSETS

The general fixed assets of the City are those used in the performance of general governmental functions and exclude fixed assets of Enterprise and Internal Service Funds. As of June 30, 1983, the general fixed assets of the City amounted to $44,587,000. This amount represents the original cost or capitalized lease cost which is considerably less than their present value. Depreciation of general fixed assets is not recognized in the City's accounting system.

ENTERPRISE FUNDS

Fiscal year ending June 30, 1983 posted $1,320,000, 10.8 percent increase in operating revenue compared to last fiscal year. The operating expenses increased by $255,000, resulting to an operating income of $2,025,000. Selected financial data for the current fiscal year are presented below:

	(Amounts in Thousands)			
	Central Parking	Water	Sewer	Total
Operating Revenue	$ 580	$ 2,869	$10,038	$13,487
Operating Income	182	876	967	2,025
Investment Earnings	25	486	362	873
Debt Service	284	296	1,152	1,732
Net Book Value of Fixed Assets	4,705	17,913	64,055	86,673

Bonds redeemed this fiscal year amounted to $760,000 compared to last year's $730,000.

INDEPENDENT AUDIT

The City Charter requires an annual audit of all accounts of the City by a firm of certified public accountants selected by the City Council. This requirement has been complied with and the auditors opinion is included in this report.

CERTIFICATE OF AWARD

The California Society of Municipal Finance Officers (CSMFO) awarded a Certificate of Award for Outstanding Financial Reporting to the City of Stockton, California, for fiscal year ended June 30, 1982. The Certificate of Award was issued in recognition of meeting professional standards and criteria in reporting which reflect a high level of quality in the financial statements and in the underlying accounting system from which the reports were prepared.

ACKNOWLEDGMENTS

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I should like to express my appreciation to all members of the Department who assisted and contributed to its preparation. I should also thank the members of the City Council and the City Manager for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

Gary C. Ingraham

GARY C. INGRAHAM
DIRECTOR OF FINANCE

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

DEDICATED TO THE PROFESSIONAL ADVANCEMENT OF MUNICIPAL FINANCE ADMINISTRATION

Certificate of Award

FOR

OUTSTANDING FINANCIAL REPORTING

PRESENTED TO THE

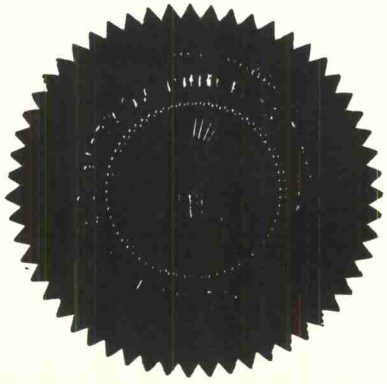
CITY OF STOCKTON

This certificate is issued in recognition of meeting professional standards and criteria in reporting which reflect a high level of quality in the annual financial statements and in the underlying accounting system from which the reports were prepared for the fiscal year 1981 /1982.

CERTIFIED AND RECORDED:

Daniel B. Harrison
Secretary-Treasurer

FEBRUARY 4, 1983
Date



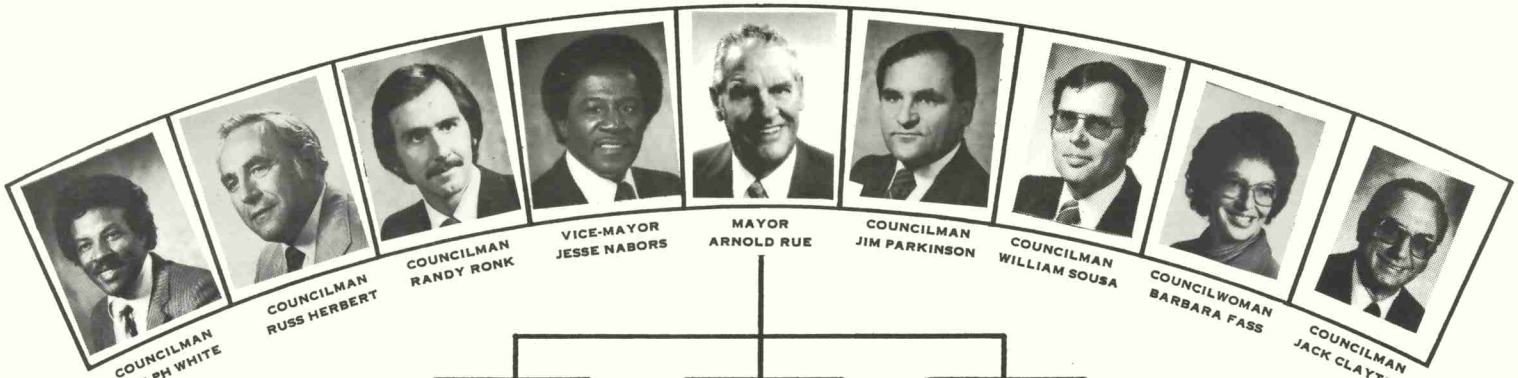
Kent Smith
President

FEBRUARY 4, 1983
Date

ORGANIZATION CHART
CITY OF STOCKTON, CA
JUNE 30, 1983

PEOPLE OF STOCKTON

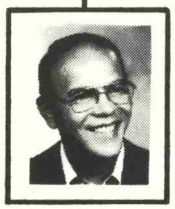
CITY COUNCIL



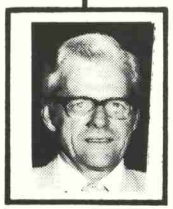
COUNCILMAN RALPH WHITE
COUNCILMAN RUSS HERBERT
COUNCILMAN RANDY RONK
VICE-MAYOR JESSE NABORS
MAYOR ARNOLD RUE
COUNCILMAN JIM PARKINSON
COUNCILMAN WILLIAM SOUSA
COUNCILWOMAN BARBARA FASS
COUNCILMAN JACK CLAYTON



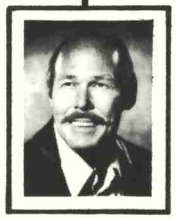
City Attorney
GERALD SPERRY



City Manager
RAY CEZAR



City Clerk
JOHN JARRETT



Ass't. City Manager
S. EDWARD GRIFFITH

- **Personnel Services** — DON MULLER, Director
- **Municipal Utilities** — TOM DOSH, Director
- **Parks & Recreation** — EMIL SEIFERT, Director
- **City-County Library** — URSULA MEYER, Director
- **Finance** — GARY INGRAHAM, Director
- **Public Works** — HARRY MONTGOMERY, Director
- **Police** — JULIO CECCHETTI, Chief
- **Fire** — DON IRVINE, Chief
- **Community Development** — JOHN CARLSON, Director

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FINANCIAL SECTION

BOWMAN & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

HERBERT H. BOWMAN
THOMAS Y. FONG
GENE E. MCKNIGHT
RAYMOND E. WILEY
LARRY H. ANDERSON
DONALD C. HUBBARD
GERALD S. BENEDICT

TELEPHONE: 209/473-1040
2431 WEST MARCH LANE
SUITE 100
STOCKTON, CALIFORNIA
95207-6599

MEMBER OF AICPA DIVISION OF FIRMS
PRIVATE COMPANIES PRACTICE SECTION

The Honorable City Council

City of Stockton, California

We have examined the general purpose financial statements of the various funds and account groups of the City of Stockton as of and for the year ended June 30, 1983, as listed in the 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 general purpose financial statements referred to above present fairly the financial position of the City of Stockton at June 30, 1983, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, for the inclusion of additional component units of the City of Stockton in accordance with Statement 3 of the National Council on Governmental Accounting as described in Note 1 to the Financial Statements.

The accompanying supplementary information listed in the foregoing table of contents and the columns on the accompanying combined financial statements captioned "Total (memorandum only)" are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. The supplementary information has been subjected to the tests and other auditing procedures applied in the examination of the general purpose financial statements listed in the foregoing table of contents and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical information listed in the foregoing table of contents was not examined by us and, accordingly, we do not express an opinion thereon.

Bowman & Company

Stockton, California
October 6, 1983

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GENERAL PURPOSE
FINANCIAL STATEMENTS

CITY OF STOCKTON

COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1983

($ in thousands)	Governmental Fund Types					Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
Assets	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	1983	1982
Cash and investments	$ 13,366	$ 10,620	$ --	$ 4,867	$ 4,654	$ 8,883	$ 10,371	$ 10,669	$ --	$ --	$ 63,430	$ 55,948
Cash with fiscal agents	--	--	18	--	82	22	--	--	--	--	122	232
Interest receivable on investments	977	--	--	--	--	--	--	--	--	--	977	750
Taxes and special assessments receivable	616	--	--	--	537	--	--	--	--	--	1,153	758
Accounts and other receivable	975	2	--	3	--	1,599	88	5	--	--	2,672	2,113
Allowance for estimated uncollectible accounts	(135)	--	--	--	(5)	(49)	(10)	--	--	--	(199)	(149)
Due from other funds (Note 6)	--	--	--	2,697	--	--	--	--	--	--	2,697	3,139
Due from other governments	783	3,030	--	36	31	3,064	--	--	--	--	6,944	6,962
Inventory of supplies	446	--	--	--	--	609	--	--	--	--	1,055	960
Prepaid expenses	27	--	--	--	--	--	--	--	--	--	27	5
Advances to other funds (Note 6)	69	--	--	--	--	--	--	--	--	--	69	65
Advances to property owners	--	--	--	--	--	--	--	3,638	--	--	3,638	2,788
Property, plant and equipment (Note 5)	--	--	--	--	--	103,758	10,640	--	44,587	--	158,985	153,875
Accumulated depreciation	--	--	--	--	--	(17,085)	(5,450)	--	--	--	(22,535)	(19,723)
Deferred charges	--	--	--	--	--	--	302	--	--	--	302	298
Deferred special assessments receivable	--	--	--	--	27,112	--	--	--	--	--	27,112	22,546
Amount available for retirement of general long-term debt	--	--	--	--	--	--	--	--	--	--	--	79
Amount to be provided for retirement of long-term debt (Note 7)	--	--	--	--	--	--	--	--	--	2,267	2,267	2,761
Total assets	$ 17,124	$ 13,652	$ 18	$ 7,603	$ 32,411	$100,801	$ 15,941	$ 14,312	$ 44,587	$ 2,267	$248,716	$233,407

(Continued)

CITY OF STOCKTON

COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1983

(Continued)

($ in thousands)	Governmental Fund Types					Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
Liabilities and Fund Equity	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	1983	1982
Liabilities												
Cash overdraft	$ --	$ 42	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ 42	$ 136
Accounts payable	305	301	--	120	122	670	387	--	--	--	1,905	2,976
Accrued payroll	1,826	--	--	--	--	--	--	--	--	--	1,826	1,500
Due to other funds (Note 6)	--	2,697	--	--	--	--	--	--	--	--	2,697	3,139
Due to other governments	32	172	--	--	--	--	--	745	--	--	949	926
Deposits and other liabilities	4	61	--	4	--	46	--	9,724	--	--	9,839	7,158
Matured bonds and interest payable	--	--	18	--	89	22	--	--	--	--	129	247
Current portion of long-term debt	--	--	--	--	--	847	169	--	--	--	1,016	814
Advances from municipality - G.O. Bonds	--	--	--	--	--	4,540	--	--	--	--	4,540	5,075
Advances from other funds (Note 6)	--	--	--	69	--	--	--	--	--	--	69	65
Advances from other governments (Note 4)	--	--	--	--	--	1,522	--	--	--	--	1,522	1,543
Bonds payable and other long-term debt (Note 4)	--	--	--	--	29,157	9,454	703	--	--	2,267	41,581	37,267
Total liabilities	2,167	3,273	18	193	29,368	17,101	1,259	10,469	--	2,267	66,115	60,846
Fund Equity												
Contributed capital	--	--	--	--	--	71,539	5,872	--	--	--	77,411	76,616
Investment in general fixed assets	--	--	--	--	--	--	--	--	44,587	--	44,587	42,796
Retained earnings												
Reserved (Note 8)	--	--	--	--	--	12,161	5,480	--	--	--	17,641	16,171
Unreserved	--	--	--	--	--	--	3,330	--	--	--	3,330	2,553
Fund balances												
Reserved (Note 8)	6,457	5,651	--	7,410	1,813	--	--	180	--	--	21,511	20,089
Unreserved												
Designated	8,500	--	--	--	1,201	--	--	3,663	--	--	13,364	10,402
Undesignated	--	4,728	--	--	29	--	--	--	--	--	4,757	3,934
Total fund equity	14,957	10,379	--	7,410	3,043	83,700	14,682	3,843	44,587	--	182,601	172,561
Total liabilities and fund equity	$ 17,124	$ 13,652	$ 18	$ 7,603	$ 32,411	$100,801	$ 15,941	$ 14,312	$ 44,587	$ 2,267	$248,716	$233,407

See Notes to Financial Statements.

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Governmental Fund Types					Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Expendable Trust	1983	1982
Revenue								
Taxes								
Property	$ 8,325	$ --	$ --	$ 471	$ --	$ --	$ 8,796	$ 7,921
Sales and use	10,895	--	--	--	--	--	10,895	11,088
Utility	8,415	--	--	--	--	--	8,415	7,756
Other	4,218	818	--	31	--	--	5,067	4,477
Licenses and permits	1,469	--	--	--	--	--	1,469	955
Intergovernmental	3,093	15,492	--	121	--	--	18,706	23,097
Charges of services	5,413	--	--	394	92	--	5,899	5,409
Fines and forfeitures	547	--	--	--	--	--	547	654
Use of money and property	3,320	1,071	--	525	152	6	5,074	5,356
Miscellaneous	3,086	605	--	25	10	--	3,726	2,364
Total revenue	48,781	17,986	--	1,567	254	6	68,594	69,077
Expenditures								
Current								
General government	5,546	4,798	--	--	--	--	10,344	14,647
Public safety	28,252	126	--	--	--	--	28,378	26,644
Public works	7,201	21	--	--	80	--	7,302	6,895
Library	3,163	331	--	--	--	2	3,496	3,533
Parks and recreation	5,134	--	--	--	--	--	5,134	4,841
Capital outlay	76	6,360	--	2,622	4,816	--	13,874	11,692
Debt service								
Principal retirement	--	--	505	--	--	--	505	415
Interest and fiscal charges	--	--	63	--	8	--	71	90
Total expenditures	49,372	11,636	568	2,622	4,904	2	69,104	68,757
Excess (deficiency) of revenue over expenditures	$ (591)	$ 6,350	$ (568)	$ (1,055)	$ (4,650)	$ 4	$ (510)	$ 320

(Continued)

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1983
(Continued)

($ in thousands)	Governmental Fund Types					Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Expendable Trust	1983	1982
Other financing sources (uses)								
Proceeds of special assessment bonds	$ - -	$ - -	$ - -	$ - -	$ 5,788	$ - -	$ 5,788	$ 505
Operating transfers in	3,184	385	568	1,411	121	- -	5,669	3,652
Operating transfers out	(309)	(5,515)	- -	(449)	(121)	- -	(6,394)	(4,160)
Total other financing sources (uses)	2,875	(5,130)	568	962	5,788	- -	5,063	(3)
Net increase (decrease) of fund balances during year	2,284	1,220	- -	(93)	1,138	4	4,553	317
Fund balances at beginning of year	12,817	9,159	- -	7,503	1,905	12	31,396	31,406
Resident equity transfers in (out) - net	(144)	- -	- -	- -	- -	- -	(144)	(327)
Fund balances at end of year	$ 14,957	$ 10,379	$ - -	$ 7,410	$ 3,043	$ 16	$ 35,805	$ 31,396

See Notes to Financial Statements.

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
For the Fiscal Year Ended June 30, 1983

($ in thousands)	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Taxes									
Property	$ 7,901	$ 8,325	$ 424	$ - -	$ - -	$ - -	$ 7,901	$ 8,325	$ 424
Sales and use	11,665	10,895	(770)	- -	- -	- -	11,665	10,895	(770)
Utility	8,660	8,415	(245)	- -	- -	- -	8,660	8,415	(245)
Other	4,243	4,218	(25)	818	818	- -	5,061	5,036	(25)
Licenses and permits	1,011	1,469	458	- -	- -	- -	1,011	1,469	458
Intergovernmental	3,274	3,093	(181)	17,213	15,492	(1,721)	20,487	18,585	(1,902)
Charges for services	5,299	5,413	114	- -	- -	- -	5,299	5,413	114
Fines and forfeitures	640	547	(93)	- -	- -	- -	640	547	(93)
Use of money and property	2,555	3,320	765	680	1,071	391	3,235	4,391	1,156
Miscellaneous	1,201	3,086	1,885	1,322	605	(717)	2,523	3,691	1,168
Total revenue	46,449	48,781	2,332	20,033	17,986	(2,047)	66,482	66,767	285
Expenditures									
Current									
General government	6,365	5,546	819	4,839	4,798	41	11,204	10,344	860
Public safety	30,937	28,252	2,685	161	126	35	31,098	28,378	2,720
Public works	8,246	7,201	1,045	35	21	14	8,281	7,222	1,059
Library	3,692	3,163	529	520	331	189	4,212	3,494	718
Parks and recreation	5,979	5,134	845	- -	- -	- -	5,979	5,134	845
Capital outlay	163	76	87	13,709	6,360	7,349	13,872	6,436	7,436
Total expenditures	55,382	49,372	6,010	19,264	11,636	7,628	74,646	61,008	13,638
Excess (deficiency) of revenue over expenditures	$ (8,933)	$ (591)	$ 8,342	$ 769	$ 6,350	$ 5,581	$ (8,164)	$ 5,759	$ 13,923

(Continued)

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
For the Fiscal Year Ended June 30, 1983
(Continued)

($ in thousands)	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Other financing sources (uses)									
Operating transfers in	$ 3,184	$ 3,184	$ - -	$ 385	$ 385	$ - -	$ 3,569	$ 3,569	$ - -
Operating transfers out	(309)	(309)	- -	(5,515)	(5,515)	- -	(5,824)	(5,824)	- -
Total other financing sources (uses)	2,875	2,875	- -	(5,130)	(5,130)	- -	(2,255)	(2,255)	- -
Net increase (decrease) in fund balance during year	(6,058)	2,284	8,342	(4,361)	1,220	5,581	(10,419)	3,504	13,923
Fund balances at beginning of year	12,817	12,817	- -	9,159	9,159	- -	21,976	21,976	- -
Residual equity transfers in (out) - net	(144)	(144)	- -	- -	- -	- -	(144)	(144)	- -
Fund balances at end of year	$ 6,615	$ 14,957	$ 8,342	$ 4,798	$ 10,379	$ 5,581	$ 11,413	$ 25,336	$ 13,923

See Notes to Financial Statements.

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Non-Expendable Trust	1983	1982
Operating revenue					
Charges for services	$ 11,978	$ 8,223	$ - -	$ 20,201	$ 18,966
Miscellaneous	1,509	2	74	1,585	1,117
Total operating revenue	13,487	8,225	74	21,786	20,083
Operating expenses					
Purchased water	234	- -	- -	234	179
Operation and maintenance	6,587	6,221	- -	12,808	13,016
General and administrative	2,552	378	- -	2,930	2,728
Depreciation	2,089	1,089	- -	3,178	3,131
Total operating expenses	11,462	7,688	- -	19,150	19,054
Operating income	2,025	537	74	2,636	1,029
Non-operating revenue (expenses)					
Capital grants	- -	- -	- -	- -	7
Investment earnings	873	- -	- -	873	999
Gain (loss) from disposal of property	6	30	- -	36	(12)
Interest expense and fiscal charges	(957)	(27)	(1)	(985)	(1,002)
Other nonoperating revenue (expenses)	(522)	50	- -	(472)	(898)
Total nonoperating revenue (expenses)	(600)	53	(1)	(548)	(906)
Income before operating transfers	1,425	590	73	2,088	123
Operating transfers in (out) - net	- -	- -	725	725	508
Net income (loss)	1,425	590	798	2,813	631
Expenses deducted from contributed capital	232	- -	- -	232	714
Net income - during year	1,657	590	798	3,045	1,345
Retained earnings/fund balance - at beginning of year:	10,504	8,220	3,029	21,753	21,611
Transfers (to) from contributed capital	76	(220)	- -	(144)	(1,530)
Residual equity transfers in (out) - net	(76)	220	- -	144	327
Retained earnings/fund balance at end of year	$ 12,161	$ 8,810	$ 3,827	$ 24,798	$ 21,753

See Notes to Financial Statements.

CITY OF STOCKTON

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Proprietary Fund Type		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Non-Expendable Trust	1983	1982
Sources of working capital					
Operations:					
Net income (loss)	$ 1,425	$ 590	$ 798	$ 2,813	$ 631
Items not requiring (providing) working capital					
Depreciation	2,089	1,089	- -	3,178	3,131
Amortization of bond discount	5	- -	- -	5	5
Loss (gain) from disposal of property	(6)	(30)	- -	(36)	11
Working capital provided by operations	3,513	1,649	798	5,960	3,778
Loans receivable collected	- -	- -	133	133	103
Contribution from developers	275	- -	- -	275	52
Proceeds from sale of property	28	37	- -	65	54
Grants from governments	35	- -	- -	35	414
Residual equity transfers in	- -	220	- -	220	433
Total sources of working capital	3,851	1,906	931	6,688	4,834
Uses of working capital					
Decrease in long-term debt	841	217	- -	1,058	820
Additions to property, plant and equipment	1,025	801	- -	1,826	3,259
Increase (decrease) in deposit	- -	4	- -	4	132
Residual equity transfers - out	76	- -	- -	76	106
Redevelopment loans to property owners	- -	- -	983	983	697
Total uses of working capital	1,942	1,022	983	3,947	5,014
Net increase (decrease) in working capital	$ 1,909	$ 884	$ (52)	$ 2,741	$ (180)
Elements of net increase (decrease) in working capital					
Cash and investments	$ 419	$ 1,151	$ 2	$ 1,572	$ 836
Cash with fiscal agents	- -	- -	- -	- -	(1)
Accounts receivable	289	19	- -	308	109
Due from other governments	- -	- -	(52)	(52)	(10)
Inventory of supplies	55	- -	- -	55	41
Prepaid expenses	- -	- -	- -	- -	(4)
Accounts payable	1,206	(139)	- -	1,067	(1,099)
Deposits	(5)	- -	(2)	(7)	(5)
Matured bonds and interest payable	- -	- -	- -	- -	1
Current portion of long-term debt	(55)	(147)	- -	(202)	(48)
Net increase (decrease) in working capital	$ 1,909	$ 884	$ (52)	$ 2,741	$ (180)

See Notes to Financial Statements.

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1983

NOTE 1 - DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Reporting Entity

The financial statements of the City of Stockton include the financial activities of the City and the Stockton Redevelopment Agency and the Central Parking District. Their financial operations are closely related and the City Council has a continuing oversight responsibility over all three entities. The oversight responsibility is determined on the basis of budget adoption, taxing authority, funding and appointment on the governing board.

This is the first year that the financial statements of the City of Stockton include the financial activities of the Stockton Redevelopment Agency and the Central Parking District. The change in the reporting entity was made to conform with Statement 3, "Defining the Governmental Reporting Entity" issued by the National Council on Governmental Accounting. The combined financial information for the year ended June 30, 1982, presented for comparative purposes only, has been restated to conform with the current year presentation. The effect of the change is as follows:

		Change					
			Redevelopment Agency				
($ in thousands)	06-30-82 As Previously Reported	Central Parking District Enterprise	Debt Service	Capital Projects	General Long-term Debt	Total	06-30-82 As Restated
Assets	$226,559	$ 5,055	$ 57	$ 1,466	$ 270	$ 6,848	$233,407
Liabilities	56,416	3,667	57	436	270	4,430	60,846
Fund equity							
Beginning of the year	167,221	1,363	- -	926	- -	2,289	169,510
End of the year	170,143	1,388	- -	1,030	- -	2,418	172,561
Revenues and transfers in	94,035	623	497	815	- -	1,935	95,970
Expenditures and transfers out	92,502	598	497	711	- -	1,806	94,308
Excess of revenues over expenditures	1,533	25	- -	104	- -	129	1,662

Description of funds

Governmental fund types:

General Fund - The General Fund is used to account for all the unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for a specified purpose.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

Capital Projects Funds - Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds, special assessments, and trust funds).

Special Assessment Fund - Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

Proprietary fund types:

Enterprise Funds - Enterprise Funds are established to account for operations that are financed from user charges and where the stated intent is that costs of providing that service be recovered through the user charge.

Internal Service Funds - The Internal Service Fund is established to account for financing and providing goods and services by one department to other departments of the City.

Fiduciary fund types:

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City as a trustee or agent for individuals, private organizations and other governmental units.

Account groups:

General Fixed Assets - The General Fixed Assets group of accounts is used to account for the cost of fixed assets acquired to perform general government functions.

General Long-Term Debt - The General Long-Term Debt group of accounts is used to account for unmatured general long-term indebtedness of the City.

Basis of accounting

The accrual basis of accounting is used for budgeting and accounting for all funds except the governmental fund types and expendable trust and agency funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

A. Revenues are recorded as received in cash, except for revenues susceptible to accrual, revenues of a material amount that are not received at their normal time of receipt, and revenues received prior to their period of benefit.

B. Disbursements for the purchase of capital assets providing future benefits are considered expenditures and are accounted for in the General Fixed Assets account group. Appropriations for capital projects are carried forward until such time as the projects are completed or terminated.

C. Interest on general long-term indebtedness is not accrued but is recorded as an expenditure when due.

Cash and investments

The City pools idle cash from all funds for the purpose of increasing income through investment activities. Investments are carried at cost which approximate market value. Interest income on investments is allocated on the basis of average month end cash and investment balances in the General Fund, Special Revenue Funds, Water Utility Fund, Sewer Utility Fund, Capital Projects Funds, and Trust and Agency Funds. Interest earned on such pooled cash in 1983 amounted to $5,856,000.

Interest income on investments has not been credited to the Internal Service Fund because the General Fund has contributed funds for its operations and capital. Property taxes are adequate to meet debt service requirements, accordingly, interest income on investments has not been credited to the Debt Service Fund.

Inventories

Inventories are stated at average cost.

Property, plant and equipment

Property, plant, and equipment are recorded at cost or, in the case of gifts, at fair value at the date of the gift, except that assets acquired prior to 1971 are recorded at appraised historical cost.

General fixed assets are recorded as expenditures in the General Fund, Special Revenue Funds and Capital Project Funds at time of purchase. Such assets are accounted for in the General Fixed Assets account group except for certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks and drainage systems which are not capitalized. No depreciation is provided on general fixed assets.

Maintenance and repairs are charged to expense as incurred. Renewals and betterments are capitalized.

Depreciation on property, plant, and equipment of the enterprise and internal service funds is provided on the straight-line method over the following estimated useful lives:

Building and structures	40 - 50 years
Improvements other than buildings	40 - 50 years
Machinery and equipment	5 - 50 years
Transmission and distribution plant (including infrastructure fixed assets such as water and sewer mains and laterals)	40 - 50 years

Revenue recognition for utility funds

Revenues are recognized based on cycle billings rendered to customers periodically. The City does not accrue revenues for services provided, but not billed, at the end of a fiscal period.

Pension plan

All full-time City employees are members of the State of California Public Employees' Retirement System. The City's policy is to fund all pension costs accrued; such costs to be funded are determined annually as of July 1 by the System's actuary.

Deferred compensation plan

The City has adopted a deferred compensation plan by which both the City and its employees contribute to the employees' retirement. The City's contribution to the deferred compensation plan is accrued with each payroll.

Vacation and sick leave

The City reserves for vacation and sick leave when earned. The reserve approximates the liability the City would have if all employees were to claim their unused vacation and sick leave.

Budgets and budgetary accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings in conformity with Revenue sharing regulations are conducted to obtain taxpayer comments in September for the Capital Improvement Program and February for the Operating budget.

3. Prior to July 1, the budget is legally enacted through passage of a resolution. Failure to do so means the Manager's budget is in force until a budget is adopted by the Council.

4. The City Manager is authorized to transfer budgeted amounts between line items within any division, however, any revisions that alter the total expenditures of any division or department must be approved by the City Council.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and Capital Project Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.

6. Budgets for the General, Special Revenue and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for Special Assessment Funds are adopted on a basis consistent with GAAP except that bond proceeds are treated as other financing sources and bond principal payments are treated as reduction of outstanding bond principal. Budgets for Capital Projects are adopted on a basis consistent with GAAP except that Capital Projects are budgeted over the life of the project rather than on an annual basis.

Encumbrances

The City utilizes an encumbrance system to assist in controlling expenditures. Under this system governmental fund types are encumbered when purchase orders, contracts and other commitments are signed or approved. Encumbrances at year end are reported as reservations of fund balances.

Appropriation lapses

Appropriations are carried forward for capital improvement projects in all funds, and miscellaneous grants. In all other funds unexpended appropriations lapse at year end.

NOTE 2 - CLASSIFICATION CHANGES

For the year ended June 30, 1983, certain other account classifications have been changed to improve financial statement presentation. For comparative purposes, prior year balances have been reclassified to conform to the 1982-83 presentation.

NOTE 3 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintained two enterprise funds which provide water and sewer services. Segment information (in thousands) for the year ended June 30, 1983 is as follows:

	Water Utility Fund	Sewer Utility Fund	Central Parking District
Operating revenue	$ 2,869	$ 10,038	$ 580
Depreciation and amortization expense	404	1,637	52
Operating income (loss)	876	967	182
Operating grants	- -	- -	- -
Operating transfers:			
In	- -	- -	- -
Out	- -	- -	- -
Net income (loss)	1,139	178	108
Current capital:			
Contributions	338	754	- -
Transfers	(24)	(52)	- -
Property, plant and equipment:			
Additions	1,213	657	11
Deletions	109	4	3
Net working capital	4,820	4,395	263
Bonds and other long-term liabilities:			
Payable from operating revenues	3,483	8,560	3,568
Payable from other sources	- -	- -	- -
Total equity	19,250	62,954	1,496

NOTE 4 - LONG-TERM DEBT

General Obligation Bonds

General obligation bonds are all serial bonds, to be retired through the fiscal year ending June 30, 1994. The city levies a special property tax rate for the principal and interest payments due within a fiscal year and provides the amounts in the Debt Service Fund.

Description of Bonds	Interest Rate	Original Amount Issued	Outstanding June 30, 1983
1962 Series Municipal Improvement Bonds	3.09%	$1,740,000	$ - -
1968 Series Municipal Improvement Bonds	4.23	1,850,000	1,210,000
			$1,210,000

The following schedule sets forth the general obligation debt service requirements (in thousands) to maturity:

Fiscal Year	Principal			Interest			Principal and Interest		
	General Fund	Enterprise Sewer Utility	Total	General Fund	Sewer Utility	Total	General Fund	Enterprise Sewer Utility	Total
1983-43	$ 85	$ 535	$ 620	$ 49	$ 232	$ 281	$ 134	$ 767	$ 901
1984-85	90	560	650	46	209	255	136	769	905
1985-86	95	585	680	42	184	226	137	769	906
1986-87	100	620	720	38	157	195	138	777	915
1987-88	105	645	750	34	128	162	139	773	912
Thereafter	735	2,130	2,865	98	191	289	833	2,321	3,154
	$ 1,210	$ 5,075	$ 6,285	$ 307	$ 1,101	$ 1,408	$ 1,517	$ 6,176	$ 7,693

Capitalized Facility Lease Payable

The City entered into a noncancellable long-term lease as Lessee with a nonprofit corporation (City of Stockton Recreation Corporation) dated August 1, 1968 for financing the acquisition of facilities for ice skating and golf which were constructed by the nonprofit corporation. The lease provides for semi-annual debt service requirements on the revenue bonds issued by the nonprofit corporation. Since the leases are financing arrangements which transfer the ownership of the facilities to the City at the end of the lease term, and since the sole activity of the nonprofit corporation is providing financing for the City, the City has recorded the facility lease obligation and related assets in the appropriate funds in amounts equivalent to the related revenue bonds payable and the cost of the facilities. The City is responsible for the payment of taxes, assessments and administrative costs of the nonprofit corporation.

In conjunction with the facilities lease, the City of Stockton entered into a noncancellable long-term site lease as Lessor with the City of Stockton Recreation Corporation dated August 1, 1968. The facilities described above are constructed upon this property. The lease term is the same as the lease term of the facilities lease and lease payments for the entire lease term total $560,840 which were paid in advance.

The lease terms of both leases expire February 10, 1995.

Also, the city has entered into capitalized lease agreements for office equipment. These leases expire in various years to March 19, 1988.

Future minimum lease payments (in thousands) under capitalized leases are as follows:

	Internal Service Fund	General Long-term Debt	
		Recreation	Office
Fiscal Year	Office Equipment	Facility	Equipment
1983-84	$ 244	$ 125	$ 6
1984-85	229	125	- -
1985-86	226	125	- -
1986-87	226	125	- -
1987-88	152	125	- -
Thereafter	- -	875	- -
	1,077	1,500	6
Less amounts representing interest	205	448	1
Present value of future minimum lease payments	$ 872	$ 1,052	$ 5

Special Assessment Bonds

The City has issued bonds for special assessment district improvements. These bonds are collateralized by the benefited property, and/or revenue generated by the districts.

The following schedule sets forth the special assessment debt service requirements (in thousands) to maturity:

($ in thousands)	Mature in Fiscal Year						
	1983-84	1984-85	1985-86	1986-87	1987-88	Thereafter	Total
Enterprise funds							
Principal							
Central Parking District Fund	$ 95	$ 100	$ 105	$ 115	$ 120	$ 3,033	$ 3,568
Water Utility Fund	75	75	80	85	90	1,600	2,005
Sewer Utility Fund	110	120	130	140	150	3,480	4,130
	280	295	315	340	360	8,113	9,703
Interest							
Central Parking District Fund	190	185	180	174	169	1,681	2,579
Water Utility Fund	131	126	121	116	110	715	1,319
Sewer Utility Fund	285	276	267	258	249	1,855	3,190
	606	587	568	548	528	4,251	7,088
Total - Principal and interest							
Central Parking District Fund	285	285	285	289	289	4,714	6,147
Water Utility Fund	206	201	201	201	200	2,315	3,324
Sewer Utility Fund	395	396	397	398	399	5,355	7,320
	$ 886	$ 882	$ 883	$ 888	$ 888	$ 12,364	$ 16,791
Special Assessment Fund							
Principal	$ 1,194	$ 1,384	$ 1,524	$ 1,647	$ 1,709	$ 21,699	$ 29,157
Interest	2,336	2,192	2,087	1,971	1,847	10,096	20,529
Total - Principal and interest	$ 3,530	$ 3,576	$ 3,611	$ 3,618	$ 3,556	$ 31,795	$ 49,686

Since the passage of Proposition 13 adding Article 13A to the California Constitution, local agencies no longer have direct liability on special assessment bonds. Bonds totaling $15,056,000 have been issued since this amendment.

Advances from Federal Agencies

In August 1977, the City accepted a Federal Drought Relief Act grant of $1,934,000 (which was later reduced by $313,483) and a loan not to exceed $1,834,000 for drought relief projects. As of June 30, 1983, advances total $1,538,449. The loan will bear interest at 5% per annum and shall be for a term not to exceed 40 years.

Contingent Liability

Certain general obligation bonds which pertain to the construction of fixed assets which are included in the Sewer Utility Fund are being repaid by the Sewer Utility Fund. The General Fund remains contingently liable for the repayment of these bonds. These bonds total $5,580,000 at June 30, 1982.

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment at June 30, 1983 consist of the following:

($ in thousands)	Enterprise Funds	Internal Service Fund	General Fixed Assets	Total
Land	$ 4,214	$ - -	$ 5,907	$ 10,121
Structures and improvements	92,891	15	37,435	130,341
Machinery and equipment	5,775	10,625	1,245	17,645
Construction in progress	878	- -	- -	878
Total	103,758	10,640	44,587	158,985
Less accumulated depreciation	17,085	5,450	- -	22,535
Net	$ 86,673	$ 5,190	$ 44,587	$136,450

General fixed assets:

A summary of changes in general fixed assets follows:

($ in thousands)	Balance 07-01-82	Additions	Deletions	Transfers In	Transfers Out	Balance 06-30-83
Land	$ 5,531	$ 376	$ - -	$ - -	$ - -	$ 5,907
Structures and improvements	31,925	3,664	- -	- -	- -	35,589
Machinery and equipment	1,199	117	80	62	53	1,245
Construction in progress	4,141	1,846	4,141	- -	- -	1,846
Total	$ 42,796	$ 6,003	$ 4,221	$ 62	$ 53	$ 44,587

Capitalized leases:

Included in the property, plant and equipment are capitalized leased assets shown below:

($ in thousands)	Internal Service Fund	General Fixed Assets	Total
Structures and improvements	$ - -	$ 1,128	$ 1,128
Equipment	$ 1,060	$ 59	$ 1,119
Less accumulated depreciation	128	- -	128
Net	$ 932	$ 1,187	$ 2,119

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at June 30, 1983:

	Receivables		Payables	
($ in thousands)	Due from	Advances to	Due to	Advances From
General Fund	$ - -	$ 69	$ - -	$ - -
Special Revenue Funds	- -	- -	2,697	- -
Capital Projects Fund	2,697	- -	- -	69
Totals	$ 2,697	$ 69	$ 2,697	$ 69

NOTE 7 - GENERAL LONG-TERM DEBT

A summary of changes (in thousands) in general long-term debt follows:

	General Obligations Bond	Lease Obligations	Tax Allocation Bonds	Total
Outstanding 07-01-82	$ 1,445	$ 1,125	$ 270	$ 2,840
Current year changes				
Issued, capitalized leases	- -	- -	- -	- -
Redeemed or cancelled, paid	(235)	(68)	(270)	(573)
Outstanding, 6-30-83	$ 1,210	$ 1,057	$ - -	$ 2,267
Maturing, 1983-1984	$ 85	$ 61	$ - -	$ 146

NOTE 8 - NATURE AND PURPOSE OF REPORTED RESERVES

A summary of reported reserves (in thousands) by fund follows:

SCHEDULE OF RESERVES
June 30, 1983

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	
Account Title	General	Special Revenue	Capital Projects	Special Assessments	Enterprise	Internal Service	Trust and Agency	Total (Memorandum Only)
Encumbrance	$ 456	$ 1,698	$ 360	$ 403	$ - -	$ - -	$ - -	$ 2,917
Inventory	446	- -	- -	- -	- -	- -	- -	446
Vacation and sick leave	5,385	- -	- -	- -	323	- -	- -	5,708
Loans and advances	69	- -	- -	- -	- -	- -	100	169
Authorized expenditures/projects	- -	3,953	7,050	1,379	11,396	- -	- -	23,778
Metro/Lincoln recreation	94	- -	- -	- -	- -	- -	- -	94
Endowment	- -	- -	- -	- -	- -	- -	80	80
Revolving Fund	7	- -	- -	- -	- -	- -	- -	7
Fixed assets replacements	- -	- -	- -	- -	201	- -	- -	201
Self-insurance	- -	- -	- -	- -	- -	5,480	- -	5,480
Debt service	- -	- -	- -	- -	241	- -	- -	241
Others	- -	- -	- -	31	- -	- -	- -	31
Total	$ 6,457	$ 5,651	$ 7,410	$ 1,813	$ 12,161	$ 5,480	$ 180	$ 39,152

NOTE 9 - DEFERRED COMPENSATION

The City has adopted a city administered deferred compensation plan by which both the City and its employees contribute to the employees retirement. The city contribution ranges from 2.5% to 10.0% of the employees gross pay for management employees except for public safety management. The contribution for public safety management ranges from 1.0% to 2.0%. The City's contribution for blue collar and white collar employees, except for public safety, is 2.5% of the gross pay for the fifth step of their position at January 1, 1981. All non-management public safety employees receive no contribution. The employee may contribute up to a combined City and employee total of 25% of their gross pay not to exceed a combined total of $7,500 for each year.

A summary of plan activity for the year follows:

Plan assets as of 6-30-82	$ 5,966,631
City of Stockton contributions	465,189
Employee contributions	1,135,843
Earnings on investments	1,052,035
	$ 8,619,698
Less: withdrawals (retirements and terminations)	368,575
Plan assets as of 6-30-83	$ 8,251,123

There was no accrual for unfunded liability at June 30, 1983.

NOTE 10 - PENSION PLAN

Public Employees' Retirement System (a statewide plan) (PERS)

The City contributed $6,818,108 during fiscal year 1982-1983 to the California State PERS as its actuarially determined pension contribution to PERS covering all permanent City employees. Contributions to State PERS are expensed when incurred. Employee and employer contributions are determined by the PERS system's actuary.

The City periodically receives an actuarial report from PERS. The latest actuarial valuation, as of June 30, 1982 provided the following actuarial information:

	June 30, 1982
a) Unfunded obligation	$51,073,070
b) Present value of accrued benefits vested and non-vested	Not available
c) Net assets available for benefits	Not reported

The City is currently making contributions to PERS at the following rates:

	% of PERS Payroll	
	Miscellaneous	Safety
Normal cost	9.158	17.485
Unfunded obligation	7.620	12.390
	16.778	29.875

Significant PERS actuarial assumptions are as follows:

a) Actuarial method is the entry age normal method and the unfunded is being amortized over the period ending June 30, 2000.

b) Interest on investments at 8 1/2%.

NOTE 11 - SELF-INSURANCE

Effective August 1, 1978, the City adopted a self-insured group health insurance program which is administered by a service agent. The City is also self-insured for workers' compensation insurance, unemployment insurance and for the first $500,000 per claim of general liability insurance (for general liability insurance the maximum liability per year is limited to $1,000,000). All these self-insurance plans are administered by a service agent.

The City is self insured for the first $500,000 of casualty liability losses and $250,000 for workers' compensation losses. The City has excess casualty insurance for losses from $500,000 to $10,000,000 and $250,000 to $1,000,000 for workers' compensation losses.

The City believes that the self-insurance reserves recorded in the Internal Service Fund of $5,402,000 at June 30, 1983 are adequate to cover losses for which the City may be liable.

NOTE 12 - CONTINGENT LIABILITIES

Boecon

Boecon entered into a contract with the City of Stockton for approximately $16,000,000 to construct a tertiary sewage treatment plan. Cost overruns of approximately $4,000,000 were incurred by Boecon. It is probable that a claim will be asserted against the City by Boecon for reimbursement of $750,000 in cost overruns. No claim has yet been filed and the ultimate outcome of the threatened litigation is uncertain.

Department of Labor

The City is involved in a dispute with the Department of Labor involving indirect costs of approximately $900,000 applied to CETA programs. The case is in the early stages of litigation and the ultimate outcome is uncertain.

Other

Numerous claims and suits have been filed against the City in the normal course of business. Based upon information received from the City Attorney and retained counsel the estimated liability, if any, under such claims and suits will not be material to the financial statements taken as a whole.

COMBINING AND INDIVIDUAL

FUND AND ACCOUNT GROUP

STATEMENTS AND SCHEDULES

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GENERAL FUND

CITY OF STOCKTON
GENERAL FUND

COMPARATIVE BALANCE SHEET
June 30, 1983 and 1982

($ in thousands)

Assets	1983	1982
Cash and investments	$ 13,366	$ 11,594
Interest receivable on investments	977	750
Taxes and special assessments receivable	616	299
Accounts and other receivables	975	692
Allowance for estimated uncollectible accounts	(135)	(92)
Due from other governments	783	949
Inventory of supplies	446	406
Prepaid expenses	27	5
Advances to other funds	69	65
Total assets	$ 17,124	$ 14,668
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$ 305	$ 284
Accrued payroll and fringe benefits	1,826	1,500
Due to other governments	32	63
Other liabilities	4	4
Total liabilities	2,167	1,851
Fund balance		
Reserved for encumbrance	456	352
Reserved for inventory	446	406
Reserved for Metro and Lincoln recreation	94	64
Reserved for vacation and sick leave	5,385	5,315
Reserved for other items	76	72
Unreserved		
Designated for administrative contingency	8,500	6,608
Total fund balance	14,957	12,817
Total liabilities and fund balance	$ 17,124	$ 14,668

CITY OF STOCKTON
GENERAL FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended June 30, 1983 and 1982

($ in thousands)	1983	1982
Revenue		
Taxes		
Property	$ 8,325	$ 7,435
Sales and use	10,895	11,088
Utility	8,415	7,756
Other	4,218	3,842
Licenses and permits	1,469	955
Intergovernmental	3,093	3,853
Charges for services	5,413	5,125
Fines and forfeitures	547	654
Use of money and property	3,320	3,551
Miscellaneous	3,086	1,215
Total revenue	48,781	45,474
Expenditures		
Current		
General government	5,546	5,173
Public safety	28,252	26,259
Public works	7,201	6,766
Library	3,163	3,098
Parks and recreation	5,134	4,795
Capital outlay		
General government	1	3
Public safety	34	44
Public works	16	38
Library	7	24
Parks and recreation	18	41
Total expenditures	49,372	46,241
Excess (deficiency) of revenue over expenditures	(591)	(767)
Other financing sources (uses)		
Operating transfers in	3,184	685
Operating transfers out	(309)	(308)
Total other financing sources (uses)	2,875	377
Net increase (decrease) in fund balance during year	2,284	(390)
Fund balance at beginning of year	12,817	13,534
Residual equity transfers in (out) - net	(144)	(327)
Fund balance at end of year	$ 14,957	$ 12,817

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SPECIAL REVENUE FUNDS

CITY OF STOCKTON
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982

($ in thousands) Assets	Special Grants	Revenue Sharing	Cooperative Library	Gas Tax	Urban Development Action Grant	Community Development Block Grant	Comprehensive Employment and Training Act	Eliminations	Totals 1983	Totals 1982
Cash and investments	$ - -	$ 5,749	$ 102	$ 4,417	$ 61	$ 154	$ 137	$ - -	$ 10,620	$ 10,349
Accounts and other receivables	- -	- -	- -	2	- -	- -	- -	- -	2	35
Due from other funds	- -	- -	- -	90	- -	- -	- -	(90)	- -	104
Due from other governments	64	1,766	- -	991	47	106	56	- -	3,030	2,342
Total assets	$ 64	$ 7,515	$ 102	$ 5,500	$ 108	$ 260	$ 193	$ (90)	$ 13,652	$ 12,830
Liabilities and Fund Balances										
Liabilities										
Cash overdraft	$ 17	$ - -	$ - -	$ - -	$ - -	$ - -	$ 25	$ - -	$ 42	$ 136
Accounts payable	4	- -	1	63	108	121	4	- -	301	264
Due to other funds	- -	2,787	- -	- -	- -	- -	- -	(90)	2,697	3,139
Due to other governments	28	- -	- -	- -	- -	- -	144	- -	172	129
Deposits	- -	- -	- -	39	- -	2	20	- -	61	3
Total liabilities	49	2,787	1	102	108	123	193	(90)	3,273	3,671
Fund balances										
Reserved for encumbrances	15	- -	1	1,495	40	147	- -	- -	1,698	585
Reserved for authorized expenditures	- -	- -	100	3,903	(40)	(10)	- -	- -	3,953	4,668
Unreserved - undesignated	- -	4,728	- -	- -	- -	- -	- -	- -	4,728	3,906
Total fund balances	15	4,728	101	5,398	- -	137	- -	- -	10,379	9,159
Total liabilities and fund balances	$ 64	$ 7,515	$ 102	$ 5,500	$ 108	$ 260	$ 193	$ (90)	$ 13,652	$ 12,830

CITY OF STOCKTON
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Special Grants	Revenue Sharing	Cooperative Library	Gas Tax	Urban Development Action Grant	Community Development Block Grant	Comprehensive Employment and Training Act	Totals 1983	Totals 1982
Revenue									
Taxes - transportation	$ - -	$ - -	$ - -	$ 818	$ - -	$ - -	$ - -	$ 818	$ 606
Intergovernmental	211	3,555	365	2,479	1,763	2,397	4,722	15,492	19,095
Use of money and property	- -	566	- -	466	38	1	- -	1,071	1,161
Miscellaneous	- -	- -	- -	34	521	50	- -	605	914
Total revenue	211	4,121	365	3,797	2,322	2,448	4,722	17,986	21,776
Expenditures									
Current									
General government	78	- -	- -	- -	- -	- -	4,720	4,798	9,474
Public safety	126	- -	- -	- -	- -	- -	- -	126	385
Public works	21	- -	- -	- -	- -	- -	- -	21	56
Library	- -	- -	331	- -	- -	- -	- -	331	434
Parks and recreation	- -	- -	- -	- -	- -	- -	- -	- -	1
Capital outlay									
General government	- -	- -	- -	- -	- -	- -	2	2	1
Public safety	31	- -	- -	- -	- -	- -	- -	31	68
Public works	- -	- -	- -	2,306	2,322	1,699	- -	6,327	7,820
Total expenditures	256	- -	331	2,306	2,322	1,699	4,722	11,636	18,239
Excess (deficiency) of revenue over expenditures	(45)	4,121	34	1,491	- -	749	- -	6,350	3,537
Other financing sources (uses)									
Operating transfers in	19	90	- -	101	- -	175	- -	385	413
Operating transfers out	(90)	(3,389)	- -	(1,136)	- -	(900)	- -	(5,515)	(3,211)
Total other financing sources (uses)	(71)	(3,299)	- -	(1,035)	- -	(725)	- -	(5,130)	(2,798)
Net increase (decrease) in fund balances during year	(116)	822	34	456	- -	24	- -	1,220	739
Fund balances at beginning of year	131	3,906	67	4,942	- -	113	- -	9,159	8,420
Fund balances at end of year	$ 15	$ 4,728	$ 101	$ 5,398	$ - -	$ 137	$ - -	$ 10,379	$ 9,159

CITY OF STOCKTON
SPECIAL REVENUE FUNDS

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For The Fiscal Year Ended June 30, 1983

($ in thousands)	Special Grants			Revenue Sharing			Cooperative Library		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Taxes - transportation	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -
Intergovernmental	286	211	(75)	3,544	3,555	11	323	365	42
Use of money and property	- -	- -	- -	280	566	286	- -	- -	- -
Miscellaneous	- -	- -	- -	- -	- -	- -	- -	- -	- -
Total revenue	286	211	(75)	3,824	4,121	297	323	365	42
Expenditures									
Current									
General government	119	78	41	- -	- -	- -	- -	- -	- -
Public safety	161	126	35	- -	- -	- -	- -	- -	- -
Public works	35	21	14	- -	- -	- -	- -	- -	- -
Library	- -	- -	- -	- -	- -	- -	520	331	189
Capital outlay	31	31	- -	- -	- -	- -	- -	- -	- -
Total expenditures	346	256	90	- -	- -	- -	520	331	189
Excess (deficiency) of revenue over expenditures	(60)	(45)	15	3,824	4,121	297	(197)	34	231
Other financing sources (uses)									
Operating transfers in (out)-net	(71)	(71)	- -	(3,299)	(3,299)	- -	- -	- -	- -
Net increase (decrease) in fund balances during year	(131)	(116)	15	525	822	297	(197)	34	231
Fund balances at beginning of year	131	131	- -	3,906	3,906	- -	67	67	- -
Fund balances at end of year	$ - -	$ 15	$ 15	$ 4,431	$ 4,728	$ 297	$ (130)	$ 101	$ 231

CITY OF STOCKTON
SPECIAL REVENUE FUNDS

STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Gas Tax			Urban Development Action Grant		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue						
Taxes - transportation	$ 818	$ 818	$ - -	$ - -	$ - -	$ - -
Intergovernmental	2,424	2,479	55	3,429	1,763	(1,666)
Use of money and property	400	466	66	- -	38	38
Miscellaneous	32	34	2	1,216	521	(695)
Total revenue	3,674	3,797	123	4,645	2,322	(2,323)
Expenditures						
Current						
General government	- -	- -	- -	- -	- -	- -
Public safety	- -	- -	- -	- -	- -	- -
Public works	- -	- -	- -	- -	- -	- -
Library	- -	- -	- -	- -	- -	- -
Capital outlay	6,356	2,306	4,050	4,610	2,322	2,288
Total expenditures	6,356	2,306	4,050	4,610	2,322	2,288
Excess (deficiency) of revenue over expenditures	(2,682)	1,491	4,173	35	- -	(35)
Other financing sources (uses)						
Operating transfers in (out) - net	(1,035)	(1,035)	- -	- -	- -	- -
Net increase (decrease) in fund balances during year	(3,717)	456	4,173	35	- -	(35)
Fund balances at beginning of year	4,942	4,942	- -	- -	- -	- -
Fund balances at end of year	$ 1,225	$ 5,398	$ 4,173	$ 35	$ - -	$ (35)

CITY OF STOCKTON
SPECIAL REVENUE FUNDS

STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Community Development Block Grant			Comprehensive Employment and Training Act			Total - Special Revenue Funds		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Taxes - transportation	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ 818	$ 818	$ - -
Intergovernmental	2,485	2,397	(88)	4,722	4,722	- -	17,213	15,492	(1,721)
Use of money and property	- -	1	1	- -	- -	- -	680	1,071	391
Miscellaneous	74	50	(24)	- -	- -	- -	1,322	605	(717)
Total revenue	2,559	2,448	(111)	4,722	4,722	- -	20,033	17,986	(2,047)
Expenditures									
Current									
General government	- -	- -	- -	4,720	4,720	- -	4,839	4,798	41
Public safety	- -	- -	- -	- -	- -	- -	161	126	35
Public works	- -	- -	- -	- -	- -	- -	35	21	14
Library	- -	- -	- -	- -	- -	- -	520	331	189
Capital outlay	2,710	1,699	1,011	2	2	- -	13,709	6,360	7,349
Total expenditures	2,710	1,699	1,011	4,722	4,722	- -	19,264	11,636	7,628
Excess (deficiency) of revenue over expenditures	(151)	749	900	- -	- -	- -	769	6,350	5,581
Other financing sources (uses)									
Operating transfers in (out) - net	(725)	(725)	- -	- -	- -	- -	(5,130)	(5,130)	- -
Net increase (decrease) in fund balances during year	(876)	24	900	- -	- -	- -	(4,361)	1,220	5,581
Fund balances at beginning of year	113	113	- -	- -	- -	- -	9,159	9,159	- -
Fund balances at end of year	$ (763)	$ 137	$ 900	$ - -	$ - -	$ - -	$ 4,798	$ 10,379	$ 5,581

DEBT SERVICE FUND

CITY OF STOCKTON
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982

($ in thousands)

Assets	General Obligation	Redevelopment Agency	Totals 1983	Totals 1982
Cash with fiscal agent	$ 18	$ - -	$ 18	$ 74
Liabilities				
Matured bonds and interest payable	$ 18	$ - -	$ 18	$ 74

COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands) Expenditures	General Obligation	Redevelopment Agency	Totals 1983	Totals 1982
Debt service				
Principal retirement	$ 235	$ 270	$ 505	$ 415
Interest and fiscal charges	55	8	63	82
Total expenditures	290	278	568	497
Other financing source				
Operating transfers in	290	278	568	497
Increase (decrease) in fund balance	$ - -	$ - -	$ - -	$ - -

CAPITAL PROJECTS FUND

CITY OF STOCKTON
ALL CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982

($ in thousands) Assets	Capital Improvement	Redevelopment Agency	Elimination	Totals 1983	Totals 1982
Cash and investments	$ 3,206	$ 1,661	$ - -	$ 4,867	$ 4,572
Accounts and other receivables	- -	3	- -	3	3
Due from other funds	2,697	- -	- -	2,697	3,035
Due from other governments	36	- -	- -	36	196
Advances to other funds	338	- -	(338)	- -	- -
Total assets	$ 6,277	$ 1,664	$ (338)	$ 7,603	$ 7,806
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 120	$ - -	$ - -	$ 120	$ 238
Deposits	- -	4	- -	4	- -
Advances from other funds	- -	407	(338)	69	65
Total liabilities	120	411	(338)	193	303
Fund balances					
Reserved for encumbrance	360	- -	- -	360	1,433
Reserved for advances to other governments	338	- -	(338)	- -	- -
Reserved for authorized expenditures	5,459	1,253	338	7,050	5,991
Reserved for debt service	- -	- -	- -	- -	79
Total fund balances	6,157	1,253	- -	7,410	7,503
Total liabilities and fund balances	$ 6,277	$ 1,664	$ (338)	$ 7,603	$ 7,806

CITY OF STOCKTON
ALL CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Capital Improvement	Redevelopment Agency	Totals 1983	Totals 1982
Revenue				
Tax - amusement	$ 31	$ 471	$ 502	$ 515
Intergovernmental	121	- -	121	149
Charges for services	394	- -	394	214
Use of money and property	357	168	525	542
Miscellaneous	22	3	25	225
Total revenue	925	642	1,567	1,645
Expenditures				
Capital outlay				
General government	122	21	143	46
Public safety	127	- -	127	488
Public works	274	8	282	1,503
Sanitation and waste removal	347	- -	347	120
Library	789	- -	789	275
Parks and recreation	934	- -	934	457
Total expenditures	2,593	29	2,622	2,889
Excess (deficiency) of revenue over expenditures	(1,668)	613	(1,055)	(1,244)
Other financing sources (uses)				
Operating transfers in	1,411	- -	1,411	1,921
Operating transfers out	(59)	(390)	(449)	(539)
Total other financing sources (uses)	1,352	(390)	962	1,382
Net increase (decrease) in fund balances during year	(316)	223	(93)	138
Fund balances at beginning of year	6,473	1,030	7,503	7,365
Fund balances at end of year	$ 6,157	$ 1,253	$ 7,410	$ 7,503

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SPECIAL ASSESSMENT FUNDS

CITY OF STOCKTON
ALL SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982

($ in thousands)

Assets	Improvement Districts			Totals	
	Construction	Bond & Interest Redemption	Lighting Maintenance	1983	1982
Cash and investments	$ 1,896	$ 2,726	$ 32	$ 4,654	$ 3,756
Cash with fiscal agent	- -	82	- -	82	137
Assessments receivable					
Delinquent	- -	527	10	537	459
Allowance for estimated uncollectible assessments	- -	- -	(5)	(5)	(4)
Deferred	- -	27,112	- -	27,112	22,546
Due from other governments	- -	31	- -	31	- -
Total assets	$ 1,896	$ 30,478	$ 37	$ 32,411	$ 26,894
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 114	$ - -	$ 8	$ 122	$ 18
Due to other governments	- -	- -	- -	- -	141
Matured bonds and interest payable	- -	82	- -	82	137
Premium payable - called bonds	- -	7	- -	7	15
Bonds payable	- -	29,157	- -	29,157	24,678
Total liabilities	114	29,246	8	29,368	24,989
Fund balances					
Reserved for encumbrances	403	- -	- -	403	17
Reserved for cost of bond calls	- -	31	- -	31	30
Reserved for authorized expenditures	1,379	- -	- -	1,379	913
Unreserved					
Designated for debt service	- -	1,201	- -	1,201	928
Undesignated	- -	- -	29	29	17
Total fund balances	1,782	1,232	29	3,043	1,905
Total liabilities and fund balances	$ 1,896	$ 30,478	$ 37	$ 32,411	$ 26,894

CITY OF STOCKTON
ALL SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Improvement Districts			Totals	
	Construction	Bond & Interest Redemption	Lighting Maintenance	1983	1982
Revenue					
Charges for services	$ - -	$ - -	$ 92	$ 92	$ 70
Use of money and property	1	151	- -	152	96
Miscellaneous	- -	10	- -	10	10
Total revenue	1	161	92	254	176
Expenditures					
Current					
Public works	- -	- -	80	80	73
Capital outlay					
Public works	4,816	- -	- -	4,816	764
Debt service					
Fiscal charges	- -	8	- -	8	8
Total expenditures	4,816	8	80	4,904	845
Excess (deficiency) of revenue over expenditures	(4,815)	153	12	(4,650)	(669)
Other financing sources (uses)					
Proceeds of special assessment bonds sold	5,788	- -	- -	5,788	505
Operating transfers in	- -	121	- -	121	136
Operating transfers out	121	- -	- -	(121)	(102)
Total other financing sources (uses)	5,667	121	- -	5,788	539
Net increase (decrease) in fund balances during year	852	274	12	1,138	(130)
Fund balances at beginning of year	930	958	17	1,905	2,035
Fund balances at end of year	$ 1,782	$ 1,232	$ 29	$ 3,043	$ 1,905

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ENTERPRISE FUNDS

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982

($ in thousands) Assets	Central Parking District	Water Utility	Sewer Utility	Totals 1983	Totals 1982
Current assets					
Cash and investments	$ 352	$ 4,591	$ 3,940	$ 8,883	$ 8,463
Cash with fiscal agent	8	1	13	22	21
Accounts receivable	15	451	1,133	1,599	1,305
Allowance for estimated uncollectible accounts	(4)	(5)	(40)	(49)	(44)
Inventory of supplies	- -	- -	609	609	554
Total current assets	371	5,038	5,655	11,064	10,299
Due from other governments	- -	- -	3,064	3,064	3,475
Property, plant and equipment					
Land	3,352	117	745	4,214	4,154
Buildings and improvements	1,966	18,441	72,484	92,891	91,752
Machinery and equipment	36	1,659	4,080	5,775	5,645
Construction in progress	- -	473	405	878	444
	5,354	20,690	77,714	103,758	101,995
Accumulated depreciation	(649)	(2,777)	(13,659)	(17,085)	(15,051)
Net property, plant and equipment	4,705	17,913	64,055	86,673	86,944
Total assets	$ 5,076	$ 22,951	$ 72,774	$100,801	$100,718

(Continued)

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982
(Continued)

($ in thousands) Liabilities and Fund Equity	Central Parking District	Water Utility	Sewer Utility	Totals 1983	Totals 1982
Liabilities					
Current liabilities					
Accounts payable	$ 4	$ 64	$ 602	$ 670	$ 1,876
Customer and other deposits	- -	46	- -	46	41
Matured bonds and interest payable	8	1	13	22	21
Current portion of long-term debt	95	107	645	847	792
Total current liabilities	107	218	1,260	1,585	2,730
Long-term debt (less current portion)					
Advances from municipality (G.O. Bonds)	- -	- -	4,540	4,540	5,075
Advances from other governments	- -	1,522	- -	1,522	1,543
Water extension agreements	- -	104	- -	104	109
Special assessment bonds payable	3,473	1,857	4,020	9,350	9,626
Total long-term debt	3,473	3,483	8,560	15,516	16,353
Total liabilities	3,580	3,701	9,820	17,101	19,083
Fund equity					
Contributed capital	- -	11,704	59,835	71,539	71,131
Retained earnings					
Reserved	1,496	7,546	3,119	12,161	10,504
Total fund equity	1,496	19,250	62,954	83,700	81,635
Total liabilities and fund equity	$ 5,076	$ 22,951	$ 72,774	$100,801	$100,718

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Central Parking District	Water Utility	Sewer Utility	Totals 1983	Totals 1982
Operating revenue					
Users' service charge	$ 580	$ 2,655	$ 8,743	$ 11,978	$ 11,105
Connection fees	- -	214	1,178	1,392	953
Miscellaneous	- -	- -	117	117	109
Total operating revenue	580	2,869	10,038	13,487	12,167
Operating expenses					
Purchased water	- -	234	- -	234	179
Operation and maintenance	316	742	5,529	6,587	6,629
General and administrative	30	617	1,905	2,552	2,284
Depreciation	52	400	1,637	2,089	2,115
Total operating expenses	398	1,993	9,071	11,462	11,207
Operating income (loss)	182	876	967	2,025	960
Nonoperating revenue (expenses)					
Operating grants	- -	- -	- -	- -	7
Investment earnings	25	486	362	873	999
Gain (loss) from disposal of property	(3)	8	1	6	(43)
Interest expenses and fiscal charges	(194)	(215)	(548)	(957)	(998)
Other nonoperating revenue (expenses)	98	(16)	(604)	(522)	(914)
Total nonoperating revenue (expenses)	(74)	263	(789)	(600)	(949)
Net income (loss)	108	1,139	178	1,425	11
Expenses deducted from contributed capital	- -	- -	232	232	714
Net income (loss) during year	108	1,139	410	1,657	725
Retained earnings at beginning of year	1,388	6,407	2,709	10,504	10,982
Transfers (to) from contributed capital	- -	24	52	76	(1,097)
Residual equity transfers in (out) - net	- -	(24)	(52)	(76)	(106)
Retained earnings at end of year	$ 1,496	$ 7,546	$ 3,119	$ 12,161	$ 10,504

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Central Parking District	Water Utility	Sewer Utility	Totals 1983	Totals 1982
Sources of working capital					
Operations					
Net income (loss)	$ 108	$ 1,139	$ 178	$ 1,425	$ 11
Items not requiring (providing) working capital					
Depreciation	52	400	1,637	2,089	2,115
Amortization of bonds issue costs	- -	5	- -	5	5
Loss (gain) from disposal of property	3	(8)	(1)	(6)	43
Working capital provided by operations	163	1,536	1,814	3,513	2,174
Contribution from developers/contractors	- -	- -	275	275	52
Proceeds from sale of property	- -	27	1	28	4
Grants from governments	- -	- -	35	35	414
Total sources of working capital	163	1,563	2,125	3,851	2,644
Uses of working capital					
Decrease in long-term debt	95	101	645	841	798
Additions to property, plant and equipment	11	837	177	1,025	2,392
Residual equity transfer	- -	24	52	76	106
Total uses of working capital	106	962	874	1,942	3,296
Net increase (decrease) in working capital	$ 57	$ 601	$ 1,251	$ 1,909	$ (652)
Elements of net increase (decrease) in working capital					
Cash and investments	$ 61	$ 674	$ (316)	$ 419	$ 419
Cash with fiscal agents	1	(2)	1	- -	(1)
Accounts receivable	3	(5)	291	289	90
Inventory of supplies	- -	- -	55	55	41
Accounts payable	(2)	(53)	1,261	1,206	(1,150)
Deposits	- -	(5)	- -	(5)	(5)
Matured bonds and interest payable	(1)	2	(1)	- -	1
Current portion of long-term debt	(5)	(10)	(40)	(55)	(47)
Net increase (decrease) in working capital	$ 57	$ 601	$ 1,251	$ 1,909	$ (652)

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INTERNAL SERVICE FUND

CITY OF STOCKTON
INTERNAL SERVICE FUND

COMPARATIVE BALANCE SHEET
June 30, 1983 and 1982

($ in thousands)

Assets	1983	1982
Current assets		
Cash and investments	$ 10,371	$ 9,221
Accounts receivable	88	67
Allowance for estimated uncollectible accounts	(10)	(9)
Total current assets	10,449	9,279
Property, plant and equipment		
Improvements other than buildings	15	15
Machinery and equipment	10,625	9,069
	10,640	9,084
Accumulated depreciation	(5,450)	(4,672)
Net property, plant and equipment	5,190	4,412
Deferred charges	302	298
Total assets	$ 15,941	$ 13,989
Liabilities and Fund Equity		
Liabilities		
Current liabilities		
Accounts payable	$ 387	$ 248
Lease obligation - current portion	169	22
Total current liabilities	556	270
Long-term debt (less current portion)		
Lease obligation	703	14
Total liabilities	1,259	284
Fund equity		
Contributed capital	5,872	5,485
Retained earnings		
Reserved	5,480	5,667
Unreserved	3,330	2,553
Total retained earnings	8,810	8,220
Total fund equity	14,682	13,705
Total liabilities and fund equity	$ 15,941	$ 13,989

CITY OF STOCKTON
INTERNAL SERVICE FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
For the Fiscal Years Ended June 30, 1983 and 1982

($ in thousands)	1983	1982
Operating revenue		
Charges for services	$ 8,223	$ 7,861
Miscellaneous	2	1
Total operating revenue	8,225	7,862
Operating expenses		
Operation and maintenance	6,221	6,387
General and administrative	378	444
Depreciation	1,089	1,016
Total operating expenses	7,688	7,847
Operating income	537	15
Nonoperating revenue (expenses)		
Gain (loss) from disposal of property	30	31
Interest expense and fiscal charges	(27)	(3)
Other nonoperating revenue (expenses)	50	16
Total nonoperating revenue (expenses)	53	44
Net income during year	590	59
Retained earnings at beginning of year	8,220	8,161
Transfers (to) from contributed capital	(220)	(433)
Residual equity transfers in (out) - net	220	433
Retained earnings at end of year	$ 8,810	$ 8,220

CITY OF STOCKTON
INTERNAL SERVICE FUND

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Years Ended June 30, 1983 and 1982

($ in thousands)	1983	1982
Sources of working capital		
Operations		
Net income	$ 590	$ 59
Items not requiring (providing) working capital:		
Depreciation	1,089	1,016
Loss (gain) from disposal of property	(30)	(32)
Working capital provided by operations	1,649	1,043
Proceeds from sale of property	37	50
Residual equity transfer - net	220	433
Total sources of working capital	1,906	1,526
Uses of working capital		
Decrease in long-term debt	217	22
Additions to property and equipment	801	867
Increase (decrease) in deposits	4	132
Total uses of working capital	1,022	1,021
Net increase in working capital	$ 884	$ 505
Elements of net increase (decrease) in working capital		
Cash and investments	$ 1,151	$ 440
Accounts receivable	19	19
Prepaid expenses	- -	(4)
Accounts payable	(139)	51
Current portion of long-term debt	(147)	(1)
Net increase in working capital	$ 884	$ 505

TRUST AND AGENCY FUNDS

CITY OF STOCKTON
ALL FIDUCIARY FUNDS

COMBINING BALANCE SHEET
June 30, 1983
With Comparative Totals for June 30, 1982

($ in thousands) Assets	Agency Funds			Expendable	Nonexpendable Trust Funds			Totals	
	City As Agent	Deferred Compensation Plan	Holiday Park	Trust Fund Miscellaneous	Trust Fund Miscellaneous	Community Development Loan	FACE Rehab. Loan	1983	1982
Cash and investments	$ 1,932	$ 8,251	$ 8	$ 16	$ 64	$ 316	$ 82	$ 10,669	$ 7,993
Accounts receivable	5	- -	- -	- -	- -	- -	- -	5	11
Advances to property owners	- -	- -	- -	- -	- -	3,611	27	3,638	2,788
Total assets	$ 1,937	$ 8,251	$ 8	$ 16	$ 64	$ 3,927	$ 109	$ 14,312	$ 10,792
Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ - -	$ 48
Deposits	598	- -	- -	- -	- -	18	- -	616	408
Due to other governments	745	- -	- -	- -	- -	- -	- -	745	593
Other liabilities	594	8,251	8	- -	- -	255	- -	9,108	6,702
Total liabilities	1,937	8,251	8	- -	- -	273	- -	10,469	7,751
Fund balances									
Reserve for loans	- -	- -	- -	- -	- -	- -	100	100	100
Reserve for endowment	- -	- -	- -	16	64	- -	- -	80	64
Unreserved									
Designated for redevelopment loans	- -	- -	- -	- -	- -	3,654	9	3,663	2,866
Undesignated	- -	- -	- -	- -	- -	- -	- -	- -	11
Total fund balances	- -	- -	- -	16	64	3,654	109	3,843	3,041
Total liabilities and fund balances	$ 1,937	$ 8,251	$ 8	$ 16	$ 64	$ 3,927	$ 109	$ 14,312	$ 10,792

CITY OF STOCKTON
ALL FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Non-Expendable Trusts				Expendable Trust	Totals	
	Community Development Loan	FACE Rehabilitation Loan	Miscellaneous	Total	Miscellaneous	1983	1982
Revenue							
Use of money and property	$ 72	$ 1	$ 1	$ 74	$ 6	$ 80	$ 60
Expenditures							
Current							
Library/education	- -	- -	- -	- -	2	2	1
Parks and recreation	- -	- -	- -	- -	- -	- -	45
Debt service - interest and fiscal charges	- -	1	- -	1	- -	1	1
Total expenditures	- -	1	- -	1	2	3	47
Excess (deficiency) of revenue over expenditures	72	- -	1	73	4	77	13
Other financing sources (uses)							
Operating transfers in	900	- -	- -	900	- -	900	639
Operating transfers out	(175)	- -	- -	(175)	- -	(175)	(131)
Total other financing sources (uses)	725	- -	- -	725	- -	725	508
Net increase in fund balances during year	797	- -	1	798	4	802	521
Fund balances at beginning of year	2,857	109	63	3,029	12	3,041	2,520
Fund balances at end of year	$ 3,654	$ 109	$ 64	$ 3,827	$ 16	$ 3,843	$ 3,041

CITY OF STOCKTON
ALL NON-EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

($ in thousands)	Community Development Loan	FACE Rehabilitation Loan	Miscellaneous	Totals 1983	Totals 1982
Sources of working capital					
Operations					
Net income	$ 797	$ - -	$ 1	$ 798	$ 561
Loans receivable collected	129	4	- -	133	103
Total sources of working capital	926	4	1	931	664
Uses of working capital					
Redevelopment loans	983	- -	- -	983	697
Net increase (decrease) in working capital	$ (57)	$ 4	$ 1	$ (52)	$ (33)
Elements of net increase (decrease) in working capital					
Cash and investments	$ (3)	$ 4	$ 1	$ 2	$ (23)
Due to other governments	(52)	- -	- -	(52)	(10)
Deposits	(2)	- -	- -	(2)	- -
Net increase (decrease) in working capital	$ (57)	$ 4	$ 1	$ (52)	$ (33)

CITY OF STOCKTON
AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEGMENT OF FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Balance 07-01-82	Additions	Deductions	Balance 06-30-83
Assets				
Cash and investments	$ 1,546	$ 13,797	$ 13,411	$ 1,932
Accounts receivable	11	3	9	5
Total assets	$ 1,557	$ 13,800	$ 13,420	$ 1,937
Liabilities				
Accounts payable	$ 48	$ - -	$ 48	$ - -
Deposits	392	626	420	598
Due to other governments	593	9,652	9,500	745
Other liabilities	524	3,522	3,452	594
Total liabilities	$ 1,557	$ 13,800	$ 13,420	$ 1,937

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GENERAL FIXED ASSET ACCOUNT GROUP

CITY OF STOCKTON

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1983 and 1982

($ in thousands)	1983	1982
General fixed assets		
Land	$ 5,907	$ 5,531
Buildings and improvements	34,462	30,797
Equipment	1,186	1,140
Construction in progress	1,845	4,141
	43,400	41,609
Capitalized leases		
Recreation facilities	1,128	1,128
Office equipment	59	59
Total	$ 44,587	$ 42,796
Investment in general fixed assets		
From governmental fund types	$ 43,983	$ 42,192
From other sources	604	604
Total	$ 44,587	$ 42,796

CITY OF STOCKTON

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
June 30, 1983

($ in thousands)	Total	Land	Buildings and Improvements	Equipment
General government	$ 2,112	$ 227	$ 1,796	$ 89
Public safety	6,287	842	4,921	524
Public works	7,322	239	6,936	147
Libraries	3,684	471	3,112	101
Parks and recreation	22,074	3,368	18,533	173
Other property	1,262	760	291	211
Construction in progress	1,846	- -	1,846	- -
Total	$ 44,587	$ 5,907	$ 37,435	$ 1,245

CITY OF STOCKTON

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
For the Fiscal Year Ended June 30, 1983

($ in thousands)	Balance 07-01-82	Additions	Deletions	Transfers In	Transfers Out	Balance 06-30-83
General government	$ 2,098	$ 16	$ --	$ 1	$ 3	$ 2,112
Public safety	6,113	194	6	24	38	6,287
Public works	5,520	1,801	--	1	--	7,322
Libraries	2,515	1,187	15	--	3	3,684
Parks and recreation	21,130	947	3	8	8	22,074
Other property	1,279	12	56	28	1	1,262
Construction in progress	4,141	1,846	4,141	--	--	1,846
Total	$ 42,796	$ 6,003	$ 4,221	$ 62	$ 53	$ 44,587

GENERAL LONG TERM DEBT ACCOUNT GROUP

CITY OF STOCKTON

COMPARATIVE STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1983 and 1982

($ in thousands)

	1983	1982
Amount Available and to be Provided for Retirement of General Long-Term Debt		
Amount available in Capital Projects Fund		
Tax allocation bonds - Redevelopment Agency	$ - -	$ 79
Amount to be provided		
General obligation bonds	1,210	1,445
Lease obligation	1,057	1,125
Tax allocation bonds - Redevelopment Agency	- -	191
Total	$ 2,267	$ 2,840
General Long-Term Debt Payable		
General obligation bonds payable		
1962 Library bonds	$ - -	$ 150
1968 Police facility bonds	1,210	1,295
	1,210	1,445
Tax allocation bonds - Redevelopment Agency	- -	270
Lease obligation payable		
Capitalized recreation facilities	1,052	1,109
Capitalized office equipment	5	16
	1,057	1,125
Total	$ 2,267	$ 2,840

MISCELLANEOUS SCHEDULES

CITY OF STOCKTON

SCHEDULE OF INVESTMENTS - GENERAL FUND
JUNE 30, 1983

($ in thousands)

Type	Interest Rate - %	Purchase Date	Maturity Date	Principal Amount
GNMA - Pool #26216	9.00	10-19-78	2008	$ 873
GNMA - Pool #27183	9.00	10-19-78	2008	891
GNMA - Pool #21638	9.00	10-19-78	2008	902
GNMA - Pool #33061	8.75	07-18-79	1991	341
GNMA - Pool #31196	8.75	08-15-79	1994	381
GNMA - Pool #23187	8.75	09-19-79	1993	692
GNMA - Pool #33749	8.75	09-19-79	1994	355
GNMA - Pool #21453	8.50	08-15-79	1991	325
GNMA - Pool #32781	8.75	08-20-79	1994	418
GNMA - Pool #34183	8.75	08-20-79	1994	399
CD - Cal Fed Sav. - M. Lynch	14.10	05-13-82	05-14-90	337
GNMA - B of A Pool #22437	8.25	05-19-78	2008	806
CD-B of A - Paine Webber	10.75	11-08-82	11-09-86	1,000
CD-Allstate - M. Lynch	10.00	11-12-82	11-07-83	1,000
CD-Crocker - M. Lynch	11.20	02-23-83	02-04-88	1,023
CD-Crocker - M. Lynch	11.50	03-10-83	02-17-89	5,184
CD-Crocker - M. Lynch	11.00	03-02-83	02-25-88	5,074
CD-Crocker - M. Lynch	11.50	04-28-83	04-04-90	1,031
CD-Crocker - M. Lynch	10.65	05-06-83	05-04-88	3,019
CD-Sec. Pac. - M. Lynch	10.875	05-12-83	12-30-87	1,057
Bankers Accept. - M. Lynch	8.90	05-27-83	10-26-83	962
CD-Imp. Sav. - M. Lynch	14.25	10-15-82	07-21-83	2,111
CD-B of A - M. Lynch	10.50	06-16-83	01-25-87	2,049
LAIF	9.50	04-01-83	06-30-83	5,000
Total				$ 35,230

CITY OF STOCKTON

SCHEDULE OF INVESTMENTS
TRUST FUND
June 30, 1983

($ in thousands) Arlo Cross Trust Fund	Interest Rate- %	Maturity Date	Amount
Bonds			
Chicago, Milwaukee, St. Paul & Pacific RR	5.00	2055	$ 1
General Mortgage "B"	4.50	2044	*
Metropolitan Water District of Southern California	3.50	1983-1985	2
Missouri Pacific RR Co.	4.25	1990-2005	3
Missouri Pacific RR Co.	4.75	2020-2030	7
U.S. Treasury Bonds	4.00	1993	4
Ohio Bell Telephone Co. Deb.	8.75	2010	13
Total bonds			30
Stocks			
El Paso Natural Gas Co.			*
Washington Natural Gas Co.			1
Burlington Northern, Inc.			1
Total stocks			2
Total Arlo Cross Trust Fund			32
Deferred income plan			
Union Service Fund			293
The Hartford			22
Total deferred income plan			315
Total investments			$ 347

*Less than $1

CITY OF STOCKTON
ALL FUNDS

COMBINED SCHEDULE OF FUND TRANSFERS
For the Fiscal Year Ended June 30, 1983

($ in thousands)

Transfers from / Fund Title	Transfers to: General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Internal Service	Trust and Agency	Total Transfers out
Operating transfers								
General Fund	$ - -	$ 19	$ 290	$ - -	$ - -	$ - -	$ - -	$ 309
Special Revenue Funds	3,136	180	- -	1,299	- -	- -	900	5,515
Capital Projects Fund	48	11	278	112	- -	- -	- -	449
Special Assessment Funds	- -	- -	- -	- -	121	- -	- -	121
Trust and Agency Funds	- -	175	- -	- -	- -	- -	- -	175
Total operating transfers in	3,184	385	568	1,411	121	- -	900	6,569
Residual equity transfers								
General Fund	- -	- -	- -	- -	- -	144	- -	144
Enterprise Funds	- -	- -	- -	- -	- -	76	- -	76
Total residual equity transfers in	- -	- -	- -	- -	- -	220	- -	220
Total transfers in	$ 3,184	$ 385	$ 568	$ 1,411	$ 121	$ 220	$ 900	$ 6,789

STATISTICAL SECTION

CITY OF STOCKTON

OPERATING EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year	Total	General Government	Public Safety	Public Works (2)	Libraries (1)	Parks and Recreation	GO Bond Debt Service
1973-74	21,308	2,047	9,629	4,438	1,409	2,467	1,318
1974-75	25,222	2,576	11,209	5,591	1,649	2,874	1,323
1975-76	29,408	2,988	13,014	6,942	1,942	3,169	1,353
1976-77	32,443	3,561	14,399	7,682	2,148	3,273	1,380
1977-78	36,229	4,244	15,615	8,990	2,488	3,483	1,409
1978-79	31,943	4,049	17,051	4,588(3)	2,137	3,384	734(4)
1979-80	37,155	4,544	20,379	5,158	2,534	3,892	648
1980-81	42,062	4,774	23,407	5,982	2,763	4,472	664
1981-82	46,525	5,177	26,303	6,804	3,122	4,836	283
1982-83	49,662	5,547	28,286	7,217	3,170	5,152	290

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

(2) Includes expenditures of sewer and water utilities funds from 1974 to 1978

(3) Excludes expenditures of sewer and water utilities funds starting fiscal year 1978-79

(4) Excludes bonded debt assumed by sewer utility fund starting fiscal year 1978-79

NOTE: A - 1979-80 expenditures were reclassified to conform with 1980-81 presentation. Expenditures prior to 1979-80 were not reclassified.
B - All expenditures came from the General Fund, except as noted above.

SOURCE: City Finance Department

CITY OF STOCKTON

REVENUES BY MAJOR SOURCE
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year	Total (1)	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
1973-74	37,362	15,403	580	725	1,511	14,158	4,882	103
1974-75	46,627	17,764	629	579	1,733	19,145	6,636	141
1975-76	63,046	19,743	834	579	1,627	32,690	7,326	247
1976-77	57,725	21,136	1,084	767	1,479	23,857	9,206	196
1977-78	76,176	24,949	1,211	656	1,852	36,234	10,756	518
1978-79	77,898(2)	22,052	1,061	614	2,952	37,412	12,185	1,622
1979-80	79,864	26,282	1,000	610	4,318	33,372	13,027	1,255
1980-81	85,445	28,573	1,063	658	5,294	33,024	14,317	2,516
1981-82	81,083	30,771	955	654	6,159	23,104	17,005	2,435
1982-83	81,737	32,702	1,469	547	5,748	18,706	18,475	4,090

(1) Includes all City Funds except Internal Service Fund and Trust and Agency Funds

(2) Excludes Central Parking District Fund effective fiscal year 1978-79

SOURCE: City Finance Department

CITY OF STOCKTON

TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year	Property	Sales & Use	Transient Occupancy	Franchise	Documentary Transfer	Utility	Motor Veh. in Lieu	Cigarette	Amuse-ment	Business License	Total (1)
1973-74	6,727	4,715	96	517	40	1,689	1,080	507	18	868	16,257
1974-75	7,685	5,342	131	560	53	2,232	1,050	514	21	977	18,565
1975-76	8,175	5,917	169	653	62	2,928	1,140	548	22	1,065	20,679
1976-77	8,581	6,633	193	784	93	3,404	1,326	507	23	1,205	22,749
1977-78	9,441	7,781	212	890	162	4,008	1,600	537	29	1,412	26,072
1978-79	4,554	8,924	226	1,040	204	4,248	1,842	523	31	1,669	23,261
1979-80	6,288	10,391	255	1,131	186	4,957	2,331	515	30	1,867	27,951
1980-81	7,062	10,368	311	1,280	144	6,307	2,581	554	31	1,974	30,612
1981-82	7,450	11,088	421	1,249	112	7,756	1,590	536	29	2,064	32,295
1982-83	8,325	10,895	468	1,480	119	8,415	791	539	31	2,151	33,214

(1) Credited to General Fund except Amusement Tax which is credited to Capital Improvement Fund

NOTE: A - Revenues prior to 1979-80 were not reclassified to conform with 1981-82 presentation.

SOURCE: City Finance Department

CITY OF STOCKTON

SECURED TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(AMOUNTS IN THOUSANDS)

Fiscal Year	Total Tax Levy	Current Year's Tax Collections	Percent of Collections to Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Year's Tax Levy
1973-74	$5,080	$4,940	97.2	$253	$5,193	102.2	$253	5.0
1974-75	5,720	5,562	97.2	119	5,681	99.3	274	4.8
1975-76	5,862	5,700	97.2	229	5,929	101.2	207	3.5
1976-77	6,172	5,987	97.0	173	6,160	99.8	204	3.3
1977-78	7,131	6,917	97.0	262	7,179	100.7	107	1.5
1978-79	3,592	3,521	98.0	222	3,743	104.2	123	3.4
1979-80	5,702	5,492	96.3	156	5,648	99.1	153	2.7
1980-81	6,407	6,192	96.6	194	6,386	99.7	161	2.5
1981-82	6,663	6,445	96.7	163	6,608	99.2	205	3.1
1982-83	7,322	6,919	94.5	131	7,050	96.3	417	5.7

SOURCE: City Finance Department

CITY OF STOCKTON

ASSESSED FULL CASH VALUE OF ALL TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year	Secured Roll	Utility Roll	Unsecured Roll	Tax Roll	Less Exemptions	Net Assessed Value
1973-74	$ 972,852	$ 78,576	$110,840	$1,162,268	$275,344	$ 886,924
1974-75	1,100,632	85,820	133,396	1,319,848	307,372	1,012,476
1975-76	1,262,828	89,004	187,012	1,538,844	363,388	1,175,456
1976-77	1,435,040	98,724	217,440	1,751,204	392,560	1,358,644
1977-78	1,684,096	114,104	244,172	2,042,372	414,440	1,627,932
1978-79	2,002,144	124,688	280,116	2,406,948	455,084	1,951,864
1979-80	2,323,688	135,832	400,212	2,859,732	527,472	2,332,260
1980-81	2,623,016	144,180	197,900	2,965,096	381,736	2,583,360
1981-82	2,987,176	162,360	226,092	3,375,628	408,416	2,967,212
1982-83	3,281,702	192,713	268,897	3,743,312	435,171	3,308,141

Fiscal Year	Land	Improvements	Personal Property	Total	Less Exemptions	Net Assessed Value
1973-74	$ 226,732	$ 695,420	$240,116	$1,162,268	$275,344	$ 886,924
1974-75	266,980	762,756	290,112	1,319,848	307,372	1,012,476
1975-76	298,592	881,512	358,740	1,538,844	363,388	1,175,456
1976-77	322,296	1,010,656	418,252	1,751,204	392,560	1,358,644
1977-78	363,576	1,231,828	446,968	2,042,372	414,440	1,627,932
1978-79	432,552	1,509,516	464,880	2,406,948	455,084	1,951,864
1979-80	522,004	1,756,328	581,400	2,859,732	527,472	2,332,260
1980-81	643,848	2,082,820	238,428	2,965,096	381,736	2,583,360
1981-82	732,408	2,369,388	273,832	3,375,628	408,416	2,967,212
1982-83	819,106	2,604,934	319,272	3,743,312	435,171	3,308,141

SOURCE: San Joaquin County Assessor's Office

CITY OF STOCKTON

PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Basic County-Wide Levy	City	County (1)	School (2)	All Other	Total
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
1976-77	-	2.0500	3.9796	5.7899	.1750	11.9945
1977-78	-	1.9650	3.7854	5.6436	.1600	11.5540
1978-79	4.0000	0.1553	-	0.4775(3)	.0120	4.6448
1979-80	4.0000	0.1143	-	0.5531	.0120	4.6794
1980-81	4.0000	0.1110	-	0.5869	.0100	4.7079
1981-82	4.0000	0.0376	-	0.4452	.0092	4.4920
1982-83	4.0000	0.0408	-	0.4076	.0084	4.4568

(1) Includes San Joaquin Local Health District

(2) Includes San Joaquin Delta Junior College

(3) For San Joaquin Delta College and Stockton Unified School District

SOURCE: San Joaquin County Auditor/Controller's Office

CITY OF STOCKTON

SPECIAL ASSESSMENT COLLECTIONS
LAST TEN FISCAL YEARS
(AMOUNTS IN THOUSANDS)

Fiscal Year	Current Assessments Due	Current Assessments Collected	Total Collection As Percent of Current Assessments Due	Total Outstanding Current and Delinquent Assessments
1973-74	$ 815	$ 781	95.8	$180
1974-75	884	831	94.0	170
1975-76	1,751	1,691	96.5	176
1976-77	1,854	1,797	96.9	191
1977-78	2,093	2,025	96.7	186
1978-79	2,645	2,571	97.2	210
1979-80	2,543	2,400	94.4	289
1980-81	3,184	2,928	92.0	462
1981-82	3,092	2,874	92.9	527
1982-83	3,310	2,996	90.5	619

NOTE A - Includes Central Parking District; Excludes Sewer Utility

SOURCE: City Finance Department

CITY OF STOCKTON

RATIO OF NET GENERAL BONDED DEBT
TO TAXABLE ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(AMOUNTS IN THOUSANDS)

Fiscal Year	Population	Gross (1) Assessed Value	Gross Bonded Debt	Debt Payable From Enterprise Revenue	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1973-74	117,900 S	$290,567	$13,983	$7,515	$6,468	2.23	$54.86
1974-75	117,900 S	329,962	13,243	7,465	5,778	1.75	49.01
1975-76	117,986 C	384,711	12,448	7,410	5,038	1.31	42.70
1976-77	122,000 S	437,801	11,598	7,350	4,248	0.97	34.82
1977-78	127,285 S	510,593	10,690	7,290	3,400	0.67	26.71
1978-79	131,487 S	601,737	9,750	6,960	2,790	0.46	21.22
1979-80	137,700 S	714,933	8,770	6,525	2,245	0.31	16.30
1980-81	155,191 S	741,274	7,730	6,065	1,665	0.22	10.73
1981-82	162,058 S	843,907	7,025	5,580	1,445	0.17	8.92
1982-83	167,691 S	935,828	6,285	5,075	1,210	0.13	7.22

(1) - 25% of Full Cash Value

C - Census

S - Population Estimate

SOURCE: State Controller's Report
City Finance Department

CITY OF STOCKTON

SCHEDULE OF DIRECT AND OVERLAPPING GENERAL BONDED DEBT
JUNE 30, 1983

	Total G.O. Bond Debt	Percent Applicable	City's Share of Debt
City of Stockton	$ 6,285,000	100.00	$ 6,285,000
Stockton Unified School District	6,812,000	83.44	5,683,767
Lincoln Unified School District	2,275,000	80.07	1,821,513
Lodi Unified School District	11,637,000	20.51	2,387,109
San Joaquin Delta College	4,200,000	38.24	1,606,285
Other School Districts	1,245,000	00.15	1,852
Metro Transit District	70,000	81.62	57,131
Total	$32,524,000		$17,842,657

DEBT RATIOS
JUNE 30, 1983

Ratio of Direct Overlapping Debt to Assessed Values	1.93%
Direct and Overlapping Debt Per Capita	$ 106
Taxable Assessed (25% of Full Cash) Values Per Capita	$ 5,581

STATEMENT OF LEGAL DEBT MARGIN
JUNE 30, 1983

Assessed Value as of June 30, 1983 (1)	$924,863,299
Debt Limit - 15 Percent of Assessed Value (2)	$138,729,495
Amount of Debt Applicable to Debt Limit	6,285,000
LEGAL DEBT MARGIN	$132,444,495
Percent of Charter Debt Limit Authorized	4.53%

(1) Assessed Value before exemptions applicable to 1982-83 Tax Roll less Redevelopment Area Credits

(2) Section 43605 California Government Code

SOURCE: City Finance Department
San Joaquin County Auditor/Controller's Office

CITY OF STOCKTON

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS
(AMOUNTS IN THOUSANDS)

Fiscal Year	Principal	Interest	Total Debt Service[1]	Total General Fund Expenditures	Percent of Debt Service to General Fund Expenditures
1973-74	$665	$246	$911	$18,179	5.01
1974-75	690	224	914	21,465	4.26
1975-76	740	201	941	24,701	3.81
1976-77	790	177	967	27,239	3.55
1977-78	848	151	999	30,312	3.30
1978-79	610	124	734	31,111	2.36
1979-80	545	103	648	36,409	1.78
1980-81	580	84	664	41,398	1.60
1981-82	220	63	283	46,242	0.61
1982-83	235	55	290	49,372	0.59

(1) Excludes debt service expenditures for general obligation bonds issued for City Enterprise Fund (Sewer Utility Fund)

SOURCE: City Finance Department

CITY OF STOCKTON

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Square Miles	Population[1]	Population Percent Change	San Joaquin[2] County Population	City Population Percent of County	Rank in Size of California Cities
1973-74	33.73	117,930	-	305,100	38.7	17
1974-75	33.73	118,329	0.3	305,100	38.8	17
1975-76	35.64	118,500	0.1	305,100	38.8	17
1976-77	37.55	122,000	3.0	305,100	40.0	16
1977-78	40.38	127,285	4.3	310,674	41.0	15
1978-79	41.12	131,550	3.4	316,600	41.6	15
1979-80	41.17	137,700	4.7	325,100	42.4	13
1980-81	42.52	155,191	12.7	355,692	43.6	13
1981-82	42.56	162,058	4.4	369,300	43.9	13
1982-83	42.68	167,691	3.5	381,500	44.0	13

(1) SOURCE: State Controller's Office

(2) SOURCE: San Joaquin County Planning Department

CITY OF STOCKTON

CONSTRUCTION ACTIVITY
LAST TEN FISCAL YEARS

Fiscal Year	Number of* Building Permits Issued	Percent Change	Estimated Valuation (In Thousands)	Percent Change
1973-74	8,523	-	$ 50,976	14.3
1974-75	7,940	-	70,666	38.6
1975-76	7,136	-	89,475	26.6
1976-77	4,615	-	143,999	60.9
1977-78	5,045	9.3	162,978	13.2
1978-79	5,338	5.8	187,398	15.0
1979-80	3,947	(26.1)	178,541	(4.7)
1980-81	3,530	(10.6)	113,150	(36.6)
1981-82	2,872	(18.6)	95,627	(15.5)
1982-83	3,549	23.6	136,494	42.7

*Single Permit System Started on January 1, 1976

SOURCE: City Community Development Department

CITY OF STOCKTON

PRINCIPAL TAXPAYERS
JUNE 30, 1983

Taxpayer	Nature of Business	Assessed Full Cash Value (In Thousands)
Pacific Gas and Electric Company	Utility	$381,534
Pacific Telephone Company	Utility	215,260
Corn Products Corporation	Corn Products	53,148
Diamond Walnut	Walnut Processor	33,130
Southern Pacific Transporation	Utility	33,078
Tillie Lewis	Food Cannery	25,638
Continental Telephone Company Of California	Utility	20,550
Wilson Cannery	Food Cannery	15,647
American Telephone Company	Utility	15,511
Del Monte	Food Cannery	15,067

SOURCE: San Joaquin County Assessor, Auditor/Controller

CITY OF STOCKTON

SURETY BONDS OF PRINCIPAL OFFICIALS
JUNE 30, 1983

	Amount of Surety Bond(1)
Ray Cezar, City Manager	$250,000
Ed Griffith, Assistant City Manager	250,000
Gerald Sperry, City Attorney	250,000
John Jarrett, City Clerk	250,000
Harry Montgomery, Public Works Director	250,000
Julio Cecchetti, Police Chief	250,000
Donald Irvine, Fire Chief	250,000
Gary Ingraham, Finance Director	100,000
John Carlson, Community Development Director	250,000
Thomas Dosh, Municipal Utilities Director	250,000
Ursula Meyer, City-County Library Director	250,000
Emil Seifert, Parks and Recreation Director	250,000
Donald Muller, Personnel Services Director	250,000
George Moton, ETOD Director	250,000

(1) City employees (except the Finance Director who has a separate surety bond) are covered by a fidelity bond amounting to a maximum of $250,000 with $500 deductible.

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1983

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
Prescription Coverage	Blue Cross	GRP 4-30693	1-1-83 to 1-1-84	Prescriptions	$1.00 Deductible Per Prescription	$ 1.00	$7.00 Per Month Per Employee
Vision Care	Vision Service Plan	492-000	1-1-83 to 1-1-84	Vision Care Services	Vision Exam Every 12 Months Lenses Every 12 Months Frames Every 24 Months	$ 7.50 Per Family Member	$9.00 Per Month Per Employee
General Liability Excess	Midland Insurance Company	XL-724821	4-1-83 to 4-1-84	Excess Auto - Comp. General Liability, Errors and Ommissions Liab. & Excess Non-Owned Aircraft Liab.	$500,000 Excess SIR $9,500,000 XS $1,000,000 $1,000,000 Aggregate Stop Loss	(S.I.R.) $500,000	$27,950.00
Aircraft Non-Ownership	Lloyds	GM4332	4-1-83 to 4-1-84	Covers Leased or Rented Aircraft/Bodily Injury or Property Damage	$1,000,000 Single Limit		$ 450.00
Property Coverage Including Library Comprehensive Business Policy	Industrial Indemnity	SM-847-8326	1-1-83 to 1-1-84	Fire, Extended Coverage and Vandalism. Property, Library and Contents Loss of Monies and Securities, Inside and Outside/Depositors Forgery/ Employees Blanket Bond/ Agriculture Equipment	Property $85,094.00 Contractors/Equip & Radio Equip: $1,477,900 Blanket Bond: $250,000) Monies & Securities) $65,000 Inside) $25,000 Outside) $25,000 Dep. Forgery) (See Add'l Cover on Attached)	$10,000 $10,000 $ 500	$ 61,724.00

(Continued)

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1983
(Continued)

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
Workers Compensation (CETA)	State Comp. Insurance Fund	397234-81	7-1-82 to 6-30-83	Employer's Liability for On-The-Job Injuries	By State Statutes - Labor Code	-0-	Based on Annual Adj. Payroll
CETA-SYEP Comp. Gen. Liab. Auto Liability	Illinois Union Ins. Co.	ICPOZ1253	6-1-83 to 9-30-83	General and Auto Liability for CETA Summer Youth	$1,000,000	$ 500.	$ 4,500.00 (CETA Funded)
Dental Coverage	California Dental Service	Contract	10-1-82 to 10-1-83	Dental Care Service	80% of Basic Services 50% of Prosthodontic Services $600 Maximum Per Person Per Year. Some Employees have Orthodontic care.	-0-	Varies by Employee Group
Dental Coverage	Health Benefits Inc.	Contract	8-1-82 to 6-30-83	Dental Care Service	Varied Coverages with Co-Payment Including Orthodontic	Co-Payment	Varies by Employee Group
Medical Coverage (Cost Plus)	Blue Cross	GRP 4-30691	8-1-82 to 8-1-83	Medical Care Services	Various	$50/$100	Varies by Employee Group
Medical Coverage	Operating Engineers	GRP 4-25891	8-1-82 to 8-1-83	Medical Care Services Dental Care Services Optical Care Services	Various	-0-	Varies by Group

(Continued)

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1983
(Continued)

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
Boiler & Machinery Insurance	Hartford Steam Boiler	SF9621866-02	1-1-83 to 1-1-84	Boilers; Compressed Air Storage Tanks	$500,000 Per Accident	$ 1,000 $ 500	$ 1,430.00
Finance Directors Bond	United Pacific	U996107	2-1-83 to 2-1-86	Bond	$100,000	-0-	$ 1,147.00
Liability - Owned Non-owned Pools	Western World	GLA-156326	5-15-83 to 9-15-83	OL&T Liability Coverage Owned, Non-owned Pools (5)	$500,000 CSL BI, PD incl. $500,000 Agg.	$ 100	$ 3,820.20
Master Policy Liability - Civic Auditorium	National Union Fire	S995-0497	12-27-82 to 12-27-83	Comprehensive General - Bodily Injury Liability Property Damage Liability	$500,000 Each Occurrence Aggregate $500,000 Each	-0-	$ 250.00 Deposit
Hull Insurance	MOAC	YC342590	8-26-82 to 8-26-83	All Risk, Property Damage on City Owned Boats	$7,955	$ 250	$ 318.00
Worker's Comp. Excess	General Acc. Ins. Co.	PS-100600	1-1-83 to 1-1-84	Covers Employees for Occupational Injuries & Illness Above Our Self-Insured Retention	$1,000,000 Excess Over $250,000 SIR	-0-	$13,000.00

(Continued)

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1983
(Continued)

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
Comprehensive Automobile Prop. Excess	Industrial Indemnity	SF847-8567	4-11-83 to 4-11-86	Coverage for Fire, Riot, Explosion, Civil Commotion and Vandalism (8) Scheduled Locations	$2,185,000	$10,000	$ 3,618.00 (Annual)
X.I.P. Travel, AD&D	American Home	GTP999 7381	1-24-83 to 1-24-84	Coverage for Accidental Death and Dismemberment While on City Business Incl. Travel Within City Limits - Commute	$200,000 Per Employee $600,000 Aggregate	-0-	$ 3,000.00
Accident Travel Aid	American Home	GTP9997568	3-5-83 to 3-5-84	Accidental Death and Dismemberment While on City Business, Outside City.	Salaried Employees: Under $15,000 - $100,000 Over $15,000 - $200,000 Aggregate Per Accident $600,000	-0-	$ 703.00
Life, Long-Term Disability	Standard	336920	11-1-82 to 11-1-83	Life Insurance, Accidental Death and Dismemberment & Long Term Disability	Various	Various	Exceeds $20,000.00 Monthly

(Continued)

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1983

(Continued)

SERVICE CONTRACTS

Contractor	Services	Period	Type Contract	Service Fee
Freese & Gianelli	General-Auto Liability	To 6-30-83	Month to Month Basis Since 6-30-83	$19,800 Annually Paid $1,650 Monthly
Industrial Indemnity Insurance Services	Worker's Compensation Claims Administration	Eff. 1-1-83	Self Renews Annually	$3,500 Monthly

SOURCE: City Finance Department

CITY OF STOCKTON

COMBINED SCHEDULE OF BONDS ISSUED AND OUTSTANDING
JUNE 30, 1983

TYPE OF DEBT	Series No.	Effective Interest Rate - %	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Paid Prior Years	Paid 1982 - 1983	Outstanding 06-30-83	Maturing 1983 - 1984
General Obligation Bonds:									
Library	1962	3.09	09-01-62	09-01-82	$ 1,740,000	$ 1,590,000	$ 150,000	$ -	$ -
Police Facility	1968	4.23	09-01-68	09-01-93	1,850,000	555,000	85,000	1,210,000	85,000
Pollution Control (Sewer Utility)	1971	4.686	04-12-71	02-01-92	7,600,000	2,020,000	505,000	5,075,000	535,000
Total General Obligation Bonds					11,190,000	4,165,000	740,000	6,285,000	620,000
Tax Allocation Bonds - West End Project	A	4.90	04-01-66	1996	2,300,000	2,030,000	270,000	-	-
Special Assessment Bonds:									
Sanitary Sewers - Burkett Villas - Burkett Acres	143	5.03	01-03-67	07-02-82	62,565	57,565	5,000	-	-
Subdivision Improvements - Lincoln Village West	144	5.24	11-02-66	07-02-87	812,800	526,800	41,000	245,000	28,000
Sanitary Sewers - El Ricado	145	4.28	02-15-67	07-02-82	86,104	80,104	6,000	-	-
Sanitary Sewers - Northern Stockton #2	146	4.90	02-15-67	07-02-82	28,726	26,726	2,000	-	-
Streets, Curbs and Walks - Sherwood Plaza	147	4.78	07-25-67	07-02-92	423,490	256,490	15,000	152,000	16,000
Offstreet Parking - Central Parking District									
Division 1	148-A	4.93	09-02-67	07-02-02	2,000,000	450,000	45,000	1,505,000	45,000
Division 2	148-B	5.35	02-02-68	07-02-02	1,000,000	245,000	20,000	735,000	25,000
Division 3	148-C	5.47	11-02-68	07-02-05	1,000,000	230,000	25,000	745,000	25,000
Division 4	148-D	7.00	04-02-70	07-02-05	583,000	-	-	583,000	-
Curbs, Gutters and Sidewalks - West Jackson Subdivision No. 6 and Little Court	150	5.62	03-15-68	07-02-83	9,915	8,593	661	661	661
Curbs Gutters and Sidewalks - North Wilson Way	151	5.50	08-15-68	07-02-83	18,545	14,545	2,000	2,000	2,000
Sanitary Sewers - Burkett Acres and Burkett Villas	152	5.58	07-02-68	07-02-83	95,280	82,280	7,000	6,000	6,000
Curbs, Gutters and Sidewalks - Acacia and Willow	153	6.00	07-10-68	07-02-83	14,720	12,720	1,000	1,000	1,000
Subdivision Improvements - Lincoln Village West No. 2	154	5.50	09-03-68	07-02-89	662,000	344,000	37,000	281,000	26,000
Sanitary Sewers - Sharps Lane Villas	155	5.64	10-29-68	07-02-94	172,499	97,499	7,000	68,000	6,000
Curbs, Gutters and Sidewalks - Watts Addition and Mountainview Terrace	156	5.65	06-10-69	07-02-84	106,464	89,464	7,000	10,000	6,000
Water Reservoir - Holiday Park	157	5.50	10-31-68	07-02-84	33,055	25,055	2,000	6,000	3,000
Subdivision Improvements - Lincoln Village West No. 3	158	5.90	07-02-69	07-02-89	553,000	272,000	24,000	257,000	30,000
Stockton Water Service Facilities District	159-A	6.20	07-02-69	07-02-99	850,000	180,000	20,000	650,000	25,000
Stockton Water Service Facilities District	159-B	7.32	07-02-74	07-02-99	1,650,000	250,000	45,000	1,355,000	50,000
Stockton Sewers - McKinley Assessment District	160	6.17	07-02-71	07-02-96	793,792	269,792	26,000	498,000	30,000
Subdivision Improvements - Lincoln Village West No. 4	161	6.50	09-02-69	07-02-89	267,000	191,000	-	76,000	-
Subdivision Improvements - Lincoln Village West No. 11	162	7.00	09-02-70	07-02-90	343,650	175,650	20,000	148,000	19,000

(Continued)

CITY OF STOCKTON

COMBINED SCHEDULE OF BONDS ISSUED AND OUTSTANDING
JUNE 30, 1983
(Continued)

	Series No.	Effective Interest Rate - %	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Paid Prior Years	Paid 1982 - 1983	Outstanding 06-30-83	Maturing 1983 - 1984
Special Assessment Bonds (Continued):									
Subdivision Improvements - Lincoln Village West No. 10	163	7.00	09-02-70	07-02-90	$ 439,450	$ 189,450	$ 25,000	$ 225,000	$ 20,000
Streets, Curbs and Gutters - Stockton Unified Assessment District	164	6.84	12-22-70	07-02-86	38,859	21,859	1,000	16,000	4,000
Subdivision Improvements - Hacienda Village	165	5.16	04-12-71	07-02-86	170,000	142,000	1,000	27,000	-
Subdivision Improvements - Lincoln Village West No. 16	166	6.09	07-02-71	07-02-91	303,000	126,000	10,000	167,000	14,000
Subdivision Improvements - Monte Diablo	167	6.75	10-12-71	07-02-87	41,048	20,048	3,000	18,000	3,000
Curbs, Gutters and Sidewalks - Scotts-Taylor	168	6.00	02-02-72	07-02-87	16,690	8,690	1,000	7,000	1,000
Subdivision Improvements - Lincoln Village West No. 18	169	6.00	07-02-72	07-02-92	548,000	154,000	25,000	369,000	26,000
Subdivision Improvements - Lincoln Village West No. 23	170	6.00	07-02-73	07-02-93	690,000	172,000	30,000	488,000	35,000
Subdivision Improvements - Lincoln Village West No. 28	171	5.91	07-02-74	07-02-94	390,000	65,000	15,000	310,000	20,000
Subdivision Improvements - Stockton Triangle Industrial Park	172	7.55	10-01-74	07-02-91	1,165,000	315,000	70,000	780,000	70,000
Subdivision Improvements - Quail Lakes	173	7.81	11-15-74	07-02-95	2,700,000	500,000	95,000	2,105,000	100,000
Subdivision Improvements - Porter Avenue	174	7.33	12-17-74	07-02-90	192,788	57,788	10,000	125,000	15,000
Subdivision Improvements - Oregon Avenue	175	6.79	04-02-75	04-02-90	168,950	70,950	10,000	88,000	10,000
Subdivision Improvements - Quail Lakes No. 4	176	7.15	05-02-75	07-02-95	580,000	92,000	20,000	468,000	20,000
Subdivision Improvements - River Terrace No. 2	177	6.97	05-02-75	07-02-90	160,650	98,650	7,000	55,000	1,000
Subdivision Improvements - Quail Lakes No. 1	178	7.25	05-02-75	07-02-95	570,000	159,000	30,000	381,000	30,000
Subdivision Improvements - Venetian Gardens No. 1	179	7.41	05-02-75	07-02-95	1,850,000	530,000	55,000	1,265,000	60,000
Subdivision Improvements - Stockton Unified	180	7.00	07-02-75	07-02-95	643,640	128,640	25,000	490,000	25,000
Stockton Wastewater Services Facility District	181	7.19	07-02-75	07-02-00	4,700,000	470,000	100,000	4,130,000	110,000
Subdivision Improvements - North Lake	182	7.25	05-02-76	07-02-96	433,000	53,000	15,000	365,000	15,000
Subdivision Improvements - Venetian Gardens No. 2	183	7.25	07-02-76	07-02-96	730,000	170,000	25,000	535,000	25,000
Subdivision Improvements - Quail Lakes No. 6	184	6.62	07-02-76	07-02-96	427,000	42,000	15,000	370,000	15,000
Subdivision Improvements - Lincoln Village West No. 40	185	6.62	07-02-76	07-02-96	244,000	59,000	10,000	175,000	10,000
Subdivision Improvements - Quail Lakes No. 5	186	6.62	07-02-76	07-02-96	256,000	46,000	10,000	200,000	10,000
Subdivision Improvements - El Pinal Industrial Park	187	6.68	10-12-76	07-02-97	1,460,000	125,000	50,000	1,285,000	50,000
Subdivision Improvements - Quail Lakes No. 7 and No. 8	188	6.73	07-12-76	07-02-97	552,000	66,000	15,000	471,000	20,000
Subdivision Improvements - Venetian Gardens No. 3	189	6.25	05-02-77	07-02-97	450,000	130,000	10,000	310,000	10,000
Subdivision Improvements - Quail Lakes No. 10	190	5.75	06-21-77	07-02-97	415,000	50,000	20,000	345,000	20,000

(Continued)

CITY OF STOCKTON

COMBINED SCHEDULE OF BONDS ISSUED AND OUTSTANDING
JUNE 30, 1983
(Continued)

	Series No.	Effective Interest Rate - %	Date of Issue	Date of Final Maturity	Authorized and Issued	Paid Prior Years	Paid 1982 - 1983	Outstanding 06-30-83	Maturing 1983 - 1984
Special Assessment Bonds (Continued)									
Sanitary Sewer - Country Club Sanitary Sewer	191	5.75	09-22-77	07-02-97	$ 92,350	$ 8,350	$ 4,000	$ 80,000	$ 4,000
Subdivision Improvements - Coronado Commercial Complex	192	6.00	06-12-77	07-02-97	93,000	43,000	4,000	46,000	4,000
Subdivision Improvements - Quail Lakes No. 9 and No. 11	193	5.60	08-17-77	07-02-97	938,000	104,000	50,000	784,000	50,000
Sanitary Sewer - East Main - Burkett Community Assessment	194	7.50	07-17-78	07-02-98	310,716	30,716	10,000	270,000	10,000
Subdivision Improvements - March Brookside	195	5.25	02-15-78	07-02-98	1,620,270	125,270	110,000	1,385,000	50,000
Subdivision Improvements - Venetian Bridges No. 1	196	6.75	06-02-78	07-02-98	3,400,000	695,000	200,000	2,505,000	100,000
Subdivision Improvements - March Lane Da Vinci Drive	197	7.50	02-02-79	07-02-98	183,000	13,000	10,000	160,000	10,000
Subdivision Improvements - Quail Lakes #17	198	7.90	01-17-80	07-02-00	655,000	15,000	15,000	625,000	15,000
Subdivision Improvements - Grupe Business Park	199	10.00	05-02-80	07-02-97	2,510,000	70,000	90,000	2,350,000	100,000
Subdivision Improvements - Triangle Industrial Park #2	200	8.97	07-02-80	07-02-98	1,505,000	5,000	10,000	1,490,000	40,000
Subdivision Improvements - The Landing	201	11.25	11-15-82	07-02-83	5,128,000	-	-	5,128,000	-
Subdivision Improvements - Stockton Unified Assessment District 3	202	10.00	09-30-81	07-02-94	277,368	-	-	277,368	2,368
Subdivision Improvements - Moss Garden Stormwater District	203	10.00	11-25-81	07-02-94	206,000	-	-	206,000	6,000
Subdivision Improvements - Venetian Bridges No. 5	204	9.00	06-02-83	07-02-98	660,000	-	-	660,000	-
Total Special Assessment Bonds					$49,480,384	$ 9,056,694	$ 1,563,661	$38,860,029	$ 1,474,029
Total Bonds - General Obligations, Tax Allocation and Special Assessments					$62,970,384	$15,251,694	$ 2,573,661	$45,145,029	$ 2,094,029

SOURCE: City Finance Department

CITY OF STOCKTON

MISCELLANEOUS STATISTICS
JUNE 30, 1983

GENERAL	
Date of Incorporation	1850
City Charter Adopted	1922
Council-Management Gov't	
Area-Square Miles	42.68
Elevation	23

PUBLIC WORKS	
Miles of Streets	549.3
Miles of Storm Sewers	257.9
Miles of Sanitary Sewers	521.4
Traffic Signals	169

FIRE PROTECTION	
No. of Fire Stations	11
No. of Fire Hydrants	3,590
Personnel (Full Time)	226
No. of Firefighters	215
Paramedic	
No. of Teams	3
Personnel Per Team	2
No. of Training Facilities	1
Fire Insurance Class	II

POLICE PROTECTION	
No. of Vehicles	
Automobiles	118
Metro & OCIU Grant Veh.	19
Motorcycles	19
3-Wheelers	7
Patrol Wagons	4
Photography Truck	1
Bomb Disposal Truck	1
Cadet Van	1
Trainee Pick Up	3
Military 4 X 4	1
Other Mobil Units	6
Personnel:	
Sworn	248
Other	108
Training Facilities:	
Police Range	1

EMPLOYEES - ALL DEPARTMENTS	
Full Time - Civil Service	1,152
Full Time - Non Competitive	72
Sub-Total	1,224
Temporary Employees	98
Part-Time Employees	392
Total	1,714

RECREATION	
Parks and Squares	46
(City Parks 490 Acres)	
Boating Facilities - Ramps	8
(Louis Park & Buckley Cove)	
Municipal Golf Courses	3
(390 Acres)	
Family Camp - Silver Lake	1
Pioneer Museum - Victory Park	1
Pixie Woods - Louis Park	1
Auditorium - Civic Center	1
(3500 Capacity)	
Senior Citizens Center -	
Oak Park	2
Ice Rink - Oak Park	1
Community Centers	5
Swimming Pools	4
Baseball & Softball Diamonds	39
Tennis Courts	52

REGISTERED VOTERS	
City	62,777
County	47,970

LAND USE - SQUARE MILES	
Residential	10.7
Commercial	1.7
Industrial	4.4
Institutional	6.0
Vacant, Agricultural	8.6

GEOGRAPHICAL LOCATION
345 Miles north of Los Angeles
78 miles east of San Francisco;
East access to mountains and ocean,
County seat of San Joaquin County,
one of the outstanding agricultural
counties of the nation.
Moderate temperature and is part of
California's continuing growth.

EDUCATIONAL FACILITIES	
Elementary Schools	27
Junior High Schools	4
High Schools	3
Continuation High Schools	3
Junior College	2
4-Year College	1
4-Year College (Off Campus)	1

LIBRARIES (Stockton/San Joaquin County)	
Stockton	
Central Library	1
Branches	3
San Joaquin County	
Branches	4
Stations	2
Bookmobile	1
No. of Catalogued Items	544,592

BUSINESS TAX CERTIFICATES	
Retail Sales and Service	5,075
Wholesalers	206
Manufacturers & Processors	150
Professions	1,666
Miscellaneous Contractors,	
Peddlers, Delivery Vehicles,	
etc.	1,625

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SAN JOAQUIN COUNTY

STOCKTON, CAL.