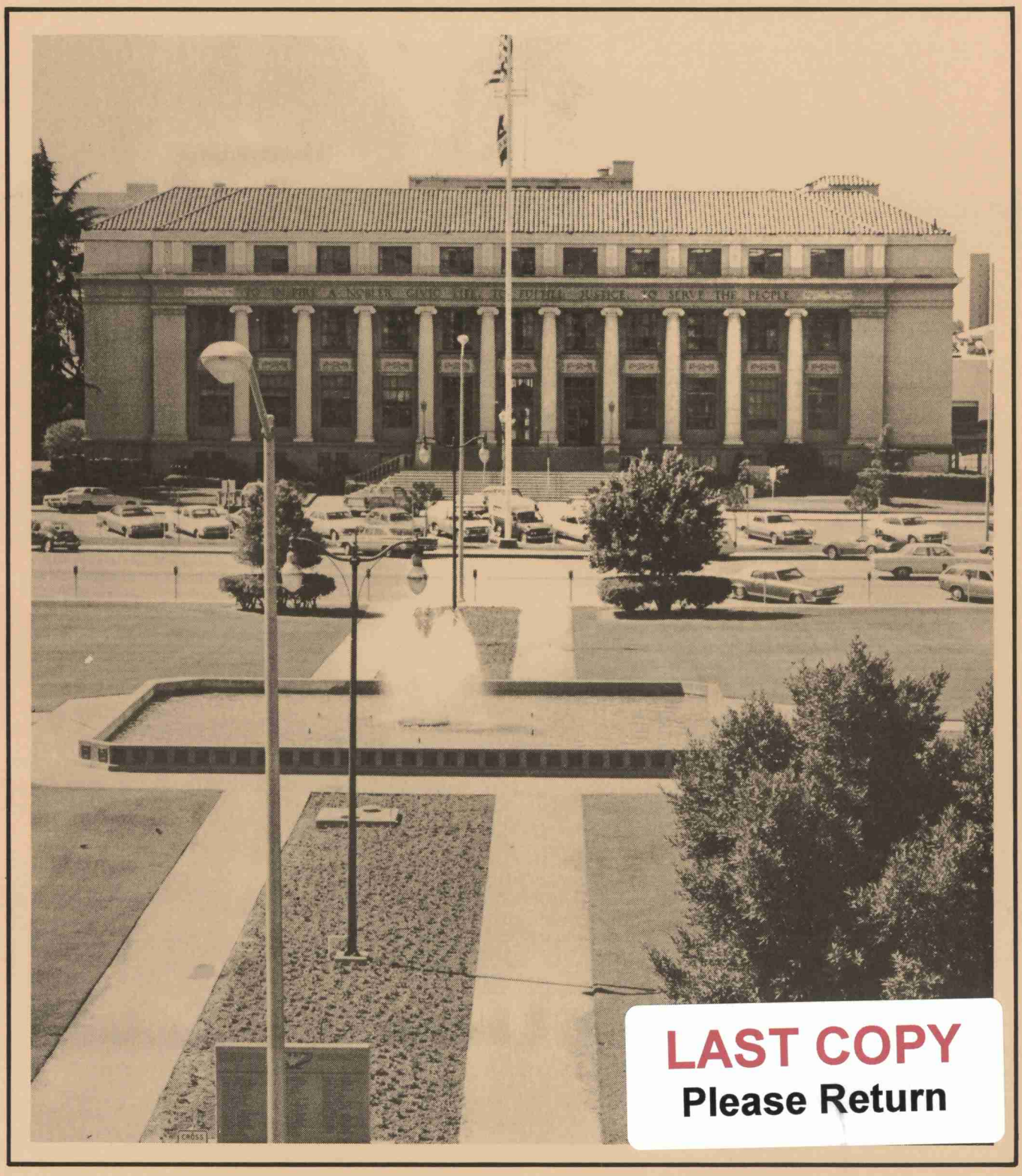
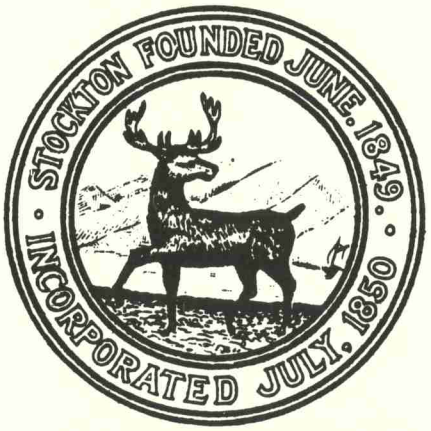
COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1985



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CITY OF STOCKTON, CALIFORNIA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

City of Stockton

FOR THE FISCAL YEAR ENDED JUNE 30, 1985

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, 1985

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CITY OF STOCKTON

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CITY OF STOCKTON

CITY HALL
STOCKTON, CA 95202-1997

FINANCE DEPARTMENT

November 12, 1985

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, 1985. 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 safeguards 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, 1985.

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 in the 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), sanitation, (solid waste disposal, sanitary sewer utility), water utility, community development, library, parks and recreation and general administrative services.

GENERAL GOVERNMENTAL FUNCTIONS ($ in thousands)

Revenues for general governmental functions totaled $73,367 during the fiscal year ended June 30, 1985, an increase of 5 percent from 1984. Property taxes attributed 14.2 percent of general revenues compared to 13.6 percent last year. The amount of revenue from various sources and the variance over last year are shown in the following tabulation:

	Amount	Percent of Total	Increase (Decrease) From 1984
Taxes			
Property	$10,431	14.2	$ 925
Sales and Use	13,945	19.0	1,176
Utility	10,220	13.9	1,593
Franchise	1,826	2.5	177
Business License	2,529	3.5	231
Other	1,227	1.7	156
	40,178	54.8	4,258
Licenses and Permits	1,340	1.8	(290)
Intergovernmental Revenue	15,637	21.3	(1,299)
Charges for Services	8,467	11.5	884
Fines and Forfeitures	709	1.0	58
Use of Money and Property	5,282	7.2	4
Miscellaneous	1,754	2.4	(99)
	$73,367	100.0	$ 3,516

($ in thousands)

Net assessed full cash valuations of all taxable property was $3,925,693, increased 10.2 percent over the preceding year.

Current year's secured tax collections were 95.0 percent of the tax levy, same as last year. For the last ten years, percent of collections to tax levy, ranged from 94.5 percent to 98 percent, averaged 96.3 percent. The ratio of total collections (current and delinquent) to the current tax levy was 100.0 percent.

Intergovernmental revenue represented 21.3 percent of total general governmental revenues compared to 24.2 percent for the preceding year. The total intergovernmental revenue is broken down as follows:

General Fund	$5,809
Special Revenue Funds	
Revenue Sharing	3,374
Gas Tax	2,864
Community Development Block Grant (CDBG)	2,482
Urban Development Action Grant (UDAG)	54
Jobs Bill	454
Others	302
Capital Projects	298

Expenditures for general governmental purposes totaled $72,461, an increase of 7.5 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:

Function	Amount	Percent of Total	Increase (Decrease) From 1984
General Government	$ 6,660	9.2	$(2,914)
Public Safety	33,806	46.6	3,585
Public Works	20,075	27.7	3,130
Library	4,541	6.3	100
Parks and Recreation	7,228	10.0	1,138
Debt Service	151	0.2	3
Total	$72,461	100.0	$ 5,042

($ in thousands)

Total general governmental fund balances this fiscal year increased $8,603, or 22.6 percent, compared to last fiscal year. Part of the increase in General Fund balance resulted from accrued compensated absences set up in the reserve fund last fiscal year. Summary of general governmental fund balances follows:

	Amount	Percent of Total	Increase (Decrease) From 1984
General	$13,040	28.0	$1,104
Special Revenue	14,160	30.4	1,697
Capital Projects	12,093	25.9	2,434
Special Assessments	7,321	15.7	3,368
	$46,614	100.0	$8,603

DEBT ADMINISTRATION

The ratio of net general 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 1985 were as follows:

	Amount	Ratio of Net Bonded Debt to Assessed Full Cash Value	Debt Per Capita
Net Direct Bonded Debt	$1,125	0.02	$5.85

Outstanding general obligation bonds at June 30, 1985 totaled $5,015, of which $3,980 were issued for pollution control facilities (sanitary sewer utility), considered to be self supporting. The remainder of $1,035 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

($ in thousands)

Special assessment bonds (include Central Parking District, Water Utility, and Sanitary Sewer Utility) outstanding at June 30, 1985 amounted to $48,178. 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 Miscellaneous Schedules Section of this report. During the year, the City realized $6,380 in interest, 3 percent higher than last fiscal year. The General Fund's share of the interest earnings was $2,832, a decrease of 6.1 percent from the preceding fiscal year. At June 30, 1985, the total cash and temporary investments (including trust and deferred compensation) was $85,501, $11,266 over last fiscal year.

STATEMENT OF INVESTMENT POLICY

City of Stockton operates its temporary pooled idle cash investments under the prudent man rule (Civil Code Section 2261, et seq.)*. This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and is allowable under current legislation of the State of California (Government Code Section 53600 et seq.).

Investments may be made in the following media:

- Securities of the U. S. Government, or its agencies
- Small Business Administration Loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Bankers Acceptances
- Commercial Paper
- Local Agency Investment Fund (State Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook Savings Account Demand Deposits
- Reverse Repurchase Agreements

($ in thousands)

Criteria for selecting investments and the order of priority are:

1. Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. The City only operates in those investments that are considered very safe.

2. Liquidity. This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or interest. Liquidity is an important investment quality especially when the need for unexpected funds occurs occasionally.

3. Yield. Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return.

*The prudent man rule states, in essence, that "in investing . . . property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men or prudence, discretion and intelligence exercise in the management of their own affairs . . ."

CAPITAL PROJECTS FUND

Expenditures (excluding Redevelopment Agency) during the fiscal year amounted to $1,896, down by 26.3 percent, compared to last fiscal year. Projects costing $967 were completed during the year.

Funds transferred from Revenue Sharing Fund to finance capital projects amounted to $2,398.

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, 1985, the general fixed assets of the City amounted to $47,557. 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.

($ in thousands)

ENTERPRISE FUNDS

Fiscal year ending June 30, 1985 posted $14,312 in operating revenue, 4.7 percent decrease compared to last fiscal year. The operating expenses increased to $13,711, resulting to an operating income of $601. Selected financial data for the current fiscal year are presented below:

	Central Parking	Water	Sewer	Total
Operating Revenue	$ 747	$ 3,439	$10,126	$14,312
Operating Income(Loss)	277	971	(647)	601
Investment Earnings	42	601	397	1,040
Debt Service	285	301	1,178	1,764
Cash	561	6,736	4,612	11,909
Net Book Value of Fixed Assets	4,791	18,951	62,239	85,981
Fund Equity	1,990	22,590	63,249	87,829

Bonds redeemed this fiscal year amounted to $855 compared to last year's $815.

OUTLOOK FOR 1985-86 AND BEYOND

Stockton's growth rate for the last 10 years has been the highest in recent memory. It has provided for the positive and negative impacts. The demand for services has been higher and the economic impact has probably been positive. Stockton has a diverse revenue structure which provides good insulation from economic downturns and a basis for a more positive outlook for the future.

In spite of the proposed demise of Federal Revenue Sharing, Stockton has reason to expect a reasonably bright future. Revenue Sharing has been used almost exclusively for capital projects. The City is nearly debt free, the general fund has a healthy balance and conservative fiscal policies are a tradition.

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.

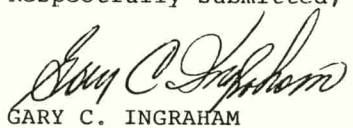
CERTIFICATE OF AWARD

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, 1984. 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
DIRECTOR OF FINANCE

x

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

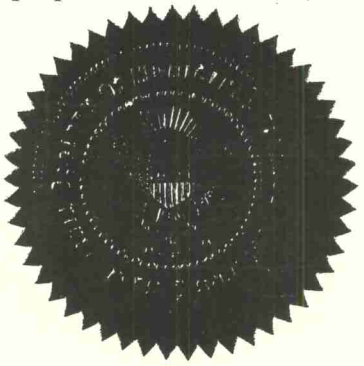
City of Stockton

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 1983 /1984 .

CERTIFIED AND RECORDED:

Daniel B. Harrison
Secretary-Treasurer

Feb. 8, 1985
Date



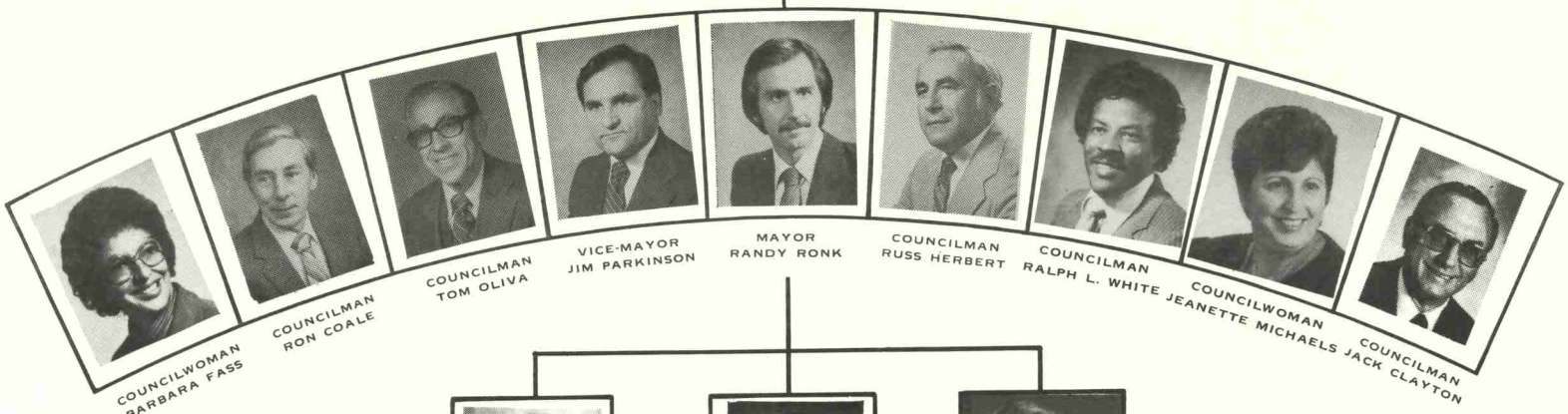
Edward Larson
President

Feb. 8, 1985
Date

ORGANIZATION CHART
CITY OF STOCKTON, CA
JUNE 30, 1985

PEOPLE OF STOCKTON

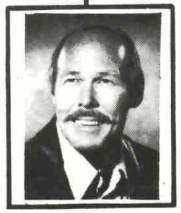
CITY COUNCIL



COUNCILWOMAN BARBARA FASS
COUNCILMAN RON COALE
COUNCILMAN TOM OLIVA
VICE-MAYOR JIM PARKINSON
MAYOR RANDY RONK
COUNCILMAN RUSS HERBERT
COUNCILMAN RALPH L. WHITE
COUNCILWOMAN JEANETTE MICHAELS
COUNCILMAN JACK CLAYTON



City Attorney
GERALD SPERRY



City Manager
S. EDWARD GRIFFITH



City Clerk
FRANCES HONG



Ass't. City Manager
THOMAS HARGIS

- Personnel Services — ROGER P. FONG, 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 CHECCHETTI, 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
RAYMOND E. WILEY
LARRY H. ANDERSON
DONALD C. HUBBARD
BRUCE G. BENTZ
THOMAS P. DOUCETTE

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, 1985 and 1984, 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, 1985, 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, of the method of accounting for compensated absences in accordance with Statement 4 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 28, 1985

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GENERAL PURPOSE
FINANCIAL STATEMENTS

CITY OF STOCKTON

COMBINED BALANCE SHEET — ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1985

($ 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	1985	1984
Cash and temporary investments	$ 14,718	$ 16,050	$ --	$ 6,746	$ 9,989	$ 11,909	$ 10,423	$ 15,844	$ --	$ --	$ 85,679	$ 74,322
Cash with fiscal agents	--	--	17	--	81	23	--	--	--	--	121	123
Interest receivable on investments	1,426	--	--	--	--	--	--	--	--	--	1,426	1,651
Taxes and special assessments receivable	644	--	--	14	596	--	--	--	--	--	1,254	1,343
Accounts and other receivable	695	65	--	--	242	1,839	66	3	--	--	2,910	2,684
Allowance for estimated uncollectible accounts	(161)	--	--	--	(6)	(172)	(11)	--	--	--	(350)	(261)
Due from other funds (Note 6)	--	--	--	4,711	--	--	--	--	--	--	4,711	3,819
Due from other governments	1,063	3,048	--	839	--	3,064	--	--	--	--	8,014	7,640
Inventory of supplies	472	--	--	--	--	606	--	--	--	--	1,078	1,075
Investments	--	--	--	--	--	--	--	32	--	--	32	32
Advances to other funds (Note 6)	77	--	--	--	--	--	--	--	--	--	77	73
Advances to property owners	--	--	--	--	--	--	--	5,561	--	--	5,561	4,644
Property, plant and equipment (Note 5)	--	--	--	--	--	107,312	12,629	--	47,557	--	167,498	163,043
Accumulated depreciation	--	--	--	--	--	(21,331)	(6,905)	--	--	--	(28,236)	(25,406)
Deferred charges	--	--	--	--	--	--	391	--	--	--	391	391
Deferred special assessments receivable	--	--	--	--	35,990	--	--	--	--	--	35,990	28,808
Amount to be provided for retirement of long-term debt (Note 7)	--	--	--	--	--	--	--	--	--	6,333	6,333	5,917
Total assets	$ 18,934	$ 19,163	$ 17	$ 12,310	$ 46,892	$103,250	$ 16,593	$ 21,440	$ 47,557	$ 6,333	$292,489	$269,898

(Continued)

CITY OF STOCKTON

COMBINED BALANCE SHEET — ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1985
(Continued)

($ in thousands)	Governmental Fund Types					Proprietary Fund Types		Fiduciary Fund Types	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	1985	1984
Liabilities												
Cash overdraft	$ --	$ 178	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ 178	$ 87
Accounts payable	437	97	--	137	198	291	216	--	--	--	1,376	1,797
Accrued payroll and fringe benefits	2,013	--	--	--	--	--	--	--	--	--	2,013	2,032
Due to other funds (Note 6)	--	4,711	--	--	--	--	--	--	--	--	4,711	3,819
Due to other governments	97	15	--	--	226	--	--	399	--	--	737	1,205
Deposits and other liabilities	18	2	--	3	--	69	--	15,156	--	--	15,248	12,413
Matured bonds and interest payable	--	--	17	--	97	23	--	--	--	--	137	145
Current portion of long-term debt	--	--	--	--	--	940	272	--	--	--	1,212	1,054
Accrued compensated absences	3,329	--	--	--	--	316	64	--	--	--	3,709	3,452
Compensated absences, long-term (Note 1)	--	--	--	--	--	21	26	--	--	--	47	6,284
Advances from municipality - G.O. Bonds	--	--	--	--	--	3,395	--	--	--	--	3,395	3,980
Advances from other funds (Note 6)	--	--	--	77	--	--	--	--	--	--	77	73
Advances from other governments (Note 4)	--	--	--	--	--	1,485	--	--	--	--	1,485	1,509
Bonds payable and other long-term debt (Note 4)	--	--	--	--	39,050	8,881	306	--	--	6,333	54,570	41,073
Total liabilities	5,894	5,003	17	217	39,571	15,421	884	15,555	--	6,333	88,895	78,923
Fund equity												
Contributed capital	--	--	--	--	--	72,303	7,171	--	--	--	79,474	78,111
Investment in general fixed assets	--	--	--	--	--	--	--	--	47,557	--	47,557	46,024
Retained earnings												
Reserved (Note 8)	--	--	--	--	--	15,528	4,880	--	--	--	20,406	20,352
Unreserved	--	--	--	--	--	--	3,658	--	--	--	3,658	3,597
Fund balances												
Reserved (Note 8)	3,454	6,550	--	12,093	4,678	--	--	210	--	--	26,985	21,458
Unreserved												
Designated	9,586	--	--	--	2,643	--	--	5,675	--	--	17,904	14,474
Undesignated	--	7,610	--	--	--	--	--	--	--	--	7,610	6,959
Total fund equity	13,040	14,160	--	12,093	7,321	87,829	15,709	5,885	47,557	--	203,594	190,975
Total liabilities and fund equity	$ 18,934	$ 19,163	$ 17	$ 12,310	$ 46,892	$103,250	$ 16,593	$ 21,440	$ 47,557	$ 6,333	$292,489	$269,898

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, 1985

($ in thousands)	Governmental Fund Types					Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Expendable Trust	1985	1984
Revenue								
Taxes								
Property	$ 9,613	$ --	$ --	$ 818	$ --	$ --	$ 10,431	$ 9,506
Sales and use	13,945	--	--	--	--	--	13,945	12,769
Utility	10,220	--	--	--	--	--	10,220	8,627
Other	5,417	135	--	30	--	--	5,582	5,018
Licenses and permits	1,340	--	--	--	--	--	1,340	1,630
Federal grants and subsidies	--	6,437	--	--	--	--	6,437	9,727
Intergovernmental	5,809	3,093	--	298	--	--	9,200	7,209
Charges of services	7,744	--	--	645	78	--	8,467	7,583
Fines and forfeitures	709	--	--	--	--	--	709	651
Use of money and property	2,937	1,361	--	597	387	8	5,290	5,286
Miscellaneous	1,349	66	--	84	255	--	1,754	1,853
Total revenue	59,083	11,092	--	2,472	720	8	73,375	69,859
Expenditures								
Current								
General government	6,500	88	--	--	--	--	6,588	9,442
Public safety	33,682	11	--	--	--	--	33,693	30,089
Public works	7,974	25	--	--	75	--	8,074	7,587
Library	4,094	265	--	--	--	3	4,362	3,949
Parks and recreation	5,876	--	--	--	--	--	5,876	5,398
Capital outlay	121	4,834	--	2,372	6,393	--	13,720	10,808
Debt service								
Principal retirement	--	--	90	--	--	--	90	85
Interest and fiscal charges	--	--	46	--	15	--	61	63
Total expenditures	58,247	5,223	136	2,372	6,483	3	72,464	67,421
Excess (deficiency) of revenue over expenditures	836	5,869	(136)	100	(5,763)	5	911	2,438

(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, 1985
(Continued)

($ in thousands)	Governmental Fund Types					Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Expendable Trust	1985	1984
Other financing sources (uses)								
Proceeds of special assessment bonds	$ --	$ --	$ --	$ --	$ 9,089	$ --	$ 9,089	$ 4,092
Operating transfers in	957	1,378	136	2,398	42	15	4,926	3,908
Operating transfers out	(269)	(5,550)	--	(64)	--	--	(5,883)	(4,945)
Total other financing sources (uses)	688	(4,172)	136	2,334	9,131	15	8,132	3,055
Net increase (decrease) of fund balances during year	1,524	1,697	--	2,434	3,368	20	9,043	5,493
Fund balances at beginning of year								
As previously reported	11,936	12,463	--	9,659	3,953	22	38,033	35,156
Prior period adjustment (Note 1 & 12)	--	--	--	--	--	--	--	(2,476)
Restated	11,936	12,463	--	9,659	3,953	22	38,033	32,680
Residual equity transfers in (out) - net	(420)	--	--	--	--	--	(420)	(140)
Fund balances at end of year	$ 13,040	$ 14,160	$ --	$ 12,093	$ 7,321	$ 42	$ 46,656	$ 38,033

See Notes to Financial Statements.

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended June 30, 1985

($ in thousands)	General Fund			Special Revenue Funds			Debt Service Fund		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Taxes									
Property	$ 9,550	$ 9,613	$ 63	$ --	$ --	$ --	$ --	$ --	$ --
Sales and use	13,200	13,945	745	--	--	--	--	--	--
Utility	9,200	10,220	1,020	--	--	--	--	--	--
Other	4,920	5,417	497	391	135	(256)	--	--	--
Licenses and permits	1,458	1,340	(118)	--	--	--	--	--	--
Federal grants and subsidies	--	--	--	9,515	6,437	(3,078)	--	--	--
Intergovernmental	5,259	5,809	550	3,248	3,093	(155)	--	--	--
Charges for services	7,208	7,744	536	--	--	--	--	--	--
Fines and forfeitures	585	709	124	--	--	--	--	--	--
Use of money and property	2,955	2,937	(18)	850	1,361	511	--	--	--
Miscellaneous	1,272	1,349	77	424	66	(358)	--	--	--
Total revenue	55,607	59,083	3,476	14,428	11,092	(3,336)	--	--	--
Expenditures									
Current									
General government	7,129	6,500	629	140	88	52	--	--	--
Public safety	35,110	33,682	1,428	11	11	--	--	--	--
Public works	8,420	7,974	446	25	25	--	--	--	--
Library	4,317	4,094	223	297	265	32	--	--	--
Parks and recreation	6,372	5,876	496	--	--	--	--	--	--
Capital outlay	206	121	85	13,080	4,834	8,246	--	--	--
Debt service	--	--	--	--	--	--	136	136	--
Total expenditures	61,554	58,247	3,307	13,553	5,223	8,330	136	136	--
Excess (deficiency) of revenue over expenditures	(5,947)	836	6,783	875	5,869	4,994	(136)	(136)	--
Other financing sources (uses)									
Proceeds of bonds sold	--	--	--	--	--	--	--	--	--
Operating transfers in	957	957	--	1,378	1,378	--	136	136	--
Operating transfers out	(269)	(269)	--	(5,550)	(5,550)	--	--	--	--
Total other financing sources (uses)	688	688	--	(4,172)	(4,172)	--	136	136	--
Net increase (decrease) in fund balances during year	(5,259)	1,524	6,783	(3,297)	1,697	4,994	--	--	--
Fund balances at beginning of year	11,936	11,936	--	12,463	12,463	--	--	--	--
Residual equity transfers in (out) - net	(420)	(420)	--	--	--	--	--	--	--
Fund balances at end of year	$ 6,257	$ 13,040	$ 6,783	$ 9,166	$ 14,160	$ 4,994	$ --	$ --	$ --

(Continued)

CITY OF STOCKTON

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended June 30, 1985
(Continued)

($ in thousands)	Capital Projects Funds			Special Assessment 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	$ --	$ 818	$ 818	$ --	$ --	$ --	$ 9,550	$ 10,431	$ 881
Sales and use	--	--	--	--	--	--	13,200	13,945	745
Utility	--	--	--	--	--	--	9,200	10,220	1,020
Other	32	30	(2)	--	--	--	5,343	5,582	239
Licenses and permits	--	--	--	--	--	--	1,458	1,340	(118)
Federal grants and subsidies	--	--	--	--	--	--	9,515	6,437	(3,078)
Intergovernmental	295	298	3	--	--	--	6,802	9,200	398
Charges for services	415	645	230	78	78	--	7,701	8,467	766
Fines and forfeitures	--	--	--	--	--	--	585	709	124
Use of money and property	300	597	297	--	387	387	4,105	5,282	1,177
Miscellaneous	126	84	(42)	--	255	255	1,822	1,754	(68)
Total revenue	1,168	2,472	1,304	78	720	642	71,281	73,367	2,086
Expenditures									
Current									
General government	--	--	--	--	--	--	7,269	6,588	681
Public safety	--	--	--	--	--	--	35,121	33,693	1,428
Public works	--	--	--	75	75	--	8,520	8,074	446
Library	--	--	--	--	--	--	4,614	4,359	255
Parks and recreation	--	--	--	--	--	--	6,372	5,876	496
Capital outlay	8,216	2,372	5,844	8,885	6,393	2,492	30,387	13,720	16,667
Debt service	--	--	--	15	15	--	151	151	--
Total expenditures	8,216	2,372	5,844	8,975	6,483	2,492	92,434	72,461	19,973
Excess (deficiency) of revenue over expenditures	(7,048)	100	7,148	(8,897)	(5,763)	3,134	(21,153)	906	22,059
Other financing sources (uses)									
Proceeds of bonds sold	--	--	--	9,089	9,089	--	9,089	9,089	--
Operating transfers in	2,398	2,398	--	42	42	--	4,911	4,911	--
Operating transfers out	(64)	(64)	--	--	--	--	(5,883)	(5,883)	--
Total other sources (uses)	2,334	2,334	--	9,131	9,131	--	8,117	8,117	--
Net increase (decrease) in fund balances during year	(4,714)	2,434	7,148	234	3,368	3,134	(13,036)	9,023	22,059
Fund balances at beginning of year	9,659	9,659	--	3,953	3,953	--	38,011	38,011	--
Residual equity transfers in (out) - net	--	--	--	--	--	--	(420)	(420)	--
Fund balances at end of year	$ 4,945	$ 12,093	$ 7,148	$ 4,187	$ 7,321	$ 3,134	$ 24,555	$ 46,614	$ 22,059

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, 1985

($ in thousands)	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Non-Expendable Trust	1985	1984
Operating revenue					
Charges for services	$ 12,654	$ 9,129	$ --	$ 21,783	$ 21,478
Miscellaneous	1,658	2	122	1,782	2,305
Total operating revenue	14,312	9,131	122	23,565	23,783
Operating expenses					
Purchased water	168	--	--	188	204
Operation and maintenance	8,648	7,741	--	16,389	13,634
General and administrative	2,764	617	--	3,381	3,206
Depreciation	2,111	1,181	--	3,292	3,272
Total operating expenses	13,711	9,539	--	23,250	20,316
Operating income (loss)	601	(408)	122	315	3,467
Nonoperating revenue (expenses)					
Investment earnings	1,040	88	--	1,128	1,006
Gain (loss) from disposal of property	14	(73)	--	(59)	69
Interest expense and fiscal charges	(883)	(64)	(2)	(949)	(995)
Other nonoperating revenue (expenses)	(339)	29	--	(310)	(419)
Total nonoperating revenue (expenses)	(168)	(20)	(2)	(190)	(339)
Income (loss) before operating transfers	433	(428)	120	125	3,128
Operating transfers in (out) - net	98	--	865	963	1,037
Net income (loss)	531	(428)	985	1,088	4,165
Expenses deducted from contributed capital	12	--	--	12	102
Net income (loss) - during year	543	(428)	985	1,100	4,267
Retained earnings/fund balance -- at beginning of year					
As previously reported	14,983	8,966	4,858	28,807	24,798
Prior period adjustment (Note 1 & 12)	--	--	--	--	(361)
Restated	14,983	8,966	4,858	28,807	24,437
Transfers (to) from contributed capital	145	(565)	--	(420)	(37)
Residual equity transfers in (out) - net	(145)	565	--	420	140
Retained earnings/fund balance at end of year	$ 15,526	$ 8,538	$ 5,843	$ 29,907	$ 28,807

See Notes to Financial Statements.

CITY OF STOCKTON

COMBINED STATEMENT OF AND CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
For the Fiscal Year Ended June 30, 1985

($ in thousands)	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Non-Expendable Trust	1985	1984
Sources of working capital					
Operations					
Net income (loss)	$ 531	$ (428)	$ 985	$ 1,088	$ 4,165
Item not requiring (providing) working capital					
Depreciation	2,111	1,181	--	3,292	3,272
Amortization of bond discount	5	--	--	5	5
Loss (gain) from disposal of property	(14)	73	--	59	(69)
Working capital provided by operations	2,633	826	985	4,444	7,373
Loans receivable collected	--	--	1,131	1,131	175
Proceeds from sale of property	13	34	--	47	121
Lease obligation	41	--	--	41	--
Residual equity transfers in	--	565	--	565	133
Total sources of working capital	2,687	1,425	2,116	6,228	7,802
Uses of working capital					
Decrease in long-term debt	933	373	--	1,306	1,039
Additions to property, plant and equipment	815	1,578	--	2,393	2,216
Increase (decrease) in deposit	--	--	--	--	88
Residual equity transfers - out	144	--	--	144	80
Redevelopment loans to property owners	--	--	2,047	2,047	1,187
Other	4	(17)	--	(13)	335
Total uses of working capital	1,896	1,934	2,047	5,877	4,945
Net increase (decrease) in working capital	$ 791	$ (509)	$ 69	$ 351	$ 2,857
Elements of net increase (decrease) in working capital					
Cash and temporary investments	$ 1,349	$ (400)	$ (76)	$ 873	$ 2,320
Cash with fiscal agents	--	--	--	--	1
Accounts receivable	(238)	(13)	--	(251)	346
Inventory of supplies	(28)	--	--	(28)	25
Accounts payable	(167)	8	--	(159)	709
Deposits	(18)	--	(11)	(29)	(15)
Matured bonds and interest payable	--	--	--	--	(1)
Current portion of long-term debt	(56)	(102)	--	(158)	(38)
Accrued compensated absences and other liabilities	(51)	(2)	156	103	(490)
Net increase (decrease) in working capital	$ 791	$ (509)	$ 69	$ 351	$ 2,857

See Notes to Financial Statements.

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)

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, 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 of the governing board.

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.

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.

(Continued)

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 income on investments has not been credited to the Internal Service Fund (except Self-Insurance 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.

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

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.

Property tax

Revenue is recognized in the fiscal year for which the tax is levied. The County of San Joaquin levies, bills, and collects property taxes for the City of Stockton.

Secured property tax is due in two installments, on November 1 and February 1. It becomes delinquent on December 10 and April 10, respectively. Delinquent accounts are assessed a penalty of 10 percent. Accounts that remain unpaid on June 30 are charged an additional 1 1/2 percent per month. Unsecured property tax is due on July 1, and becomes delinquent on August 31. The penalty percentage rates are the same as secured property tax.

Secured and unsecured property taxes are levied on March 1 of the preceding fiscal year.

(Continued)

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.

Compensated absences

It is the City's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits and sick leave. These benefits are paid to the employee upon separation of employment from the City. In the governmental fund types, the current portion of the liability left unpaid at the end of the reporting period is accrued. A long-term liability has been provided for in the general long-term debt group of account. In the proprietary fund types, both current and long-term portion of the liability has been accrued.

Recognition of liabilities for compensated absences was made to conform with Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgements and Compensated Absences" issued by the National Council on Governmental Accounting, effective for fiscal years beginning after December 31, 1982.

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.

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

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 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, 1985, 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 1984-85 presentation.

(Continued)

Note 3. Segment Information For Enterprise Funds

The City maintained three enterprise funds. Segment information for the year ended June 30, 1985 is as follows:

	Central Parking District	Water Utility Fund	Sewer Utility Fund
Operating revenue	$ 747	$ 3,439	$ 10,126
Depreciation and amortization expense	52	445	1,619
Operating income (loss)	277	971	(647)
Operating grants	--	--	--
Operating transfers			
In	98	--	--
Out	--	--	--
Net income (loss)	234	1,367	(1,058)
Current capital			
Contributions	--	361	295
Transfers	--	(18)	(127)
Property, plant and equipment			
Additions	190	1,307	20
Deletions	11	52	1
Net working capital	467	6,956	5,143
Bonds and other long-term liabilities:			
Payable from operating revenues	3,268	3,317	7,197
Payable from other sources	--	--	--
Total equity	1,990	22,590	63,249

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

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, 1985
1968 Series Municipal Improvement Bonds	4.23	$ 1,850	$ 1,035

The following schedule sets forth the general obligation debt service requirements 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
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
1988-89	110	680	790	29	97	126	139	777	916
1989-90	115	710	825	25	64	89	140	774	914
Thereafter	510	740	1,250	45	30	75	555	770	1,325
	$ 1,035	$ 3,980	$ 5,015	$ 213	$ 660	$ 873	$ 1,248	$ 4,640	$ 5,888

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 $561, which were paid in advance.

(Continued)

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 June 1, 1989.

Future minimum lease payments under capitalized leases are as follows:

	Enterprise Fund	Internal Service Fund	General Long-Term Debt	
Fiscal Year	Office Equip.	Office Equip.	Recreation Facility	Office Equipment
1985-86	$ 13	$ 246	$ 125	$ 9
1986-87	13	242	125	9
1987-88	12	165	125	8
1988-89	11	1	125	- -
1989-90	- -	- -	125	- -
Thereafter	- -	- -	625	- -
	49	654	1,250	26
Less amounts representing interest	8	76	325	4
Present value of future minimum lease payments	$ 41	$ 578	$ 925	$ 22

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

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 to maturity:

($ in thousands)	Mature in Fiscal Year 1985-86	1986-87	1987-88	1988-89	1989-90	Thereafter	Total
Enterprise Funds							
Principal							
Central Parking District Fund	$ 105	$ 115	$ 120	$ 120	$ 130	$ 2,783	$ 3,373
Water Utility Fund	80	85	90	95	105	1,400	1,855
Sewer Utility Fund	130	140	150	160	175	3,145	3,900
	315	340	360	375	410	7,328	9,128
Interest							
Central Parking District Fund	180	174	169	163	156	1,363	2,205
Water Utility Fund	121	116	110	104	97	514	1,062
Sewer Utility Fund	267	258	249	238	227	1,391	2,630
	568	548	528	505	480	3,268	5,897
Total - Principal and interest							
Central Parking District Fund	285	289	289	283	286	4,146	5,578
Water Utility Fund	201	201	200	199	202	1,914	2,917
Sewer Utility Fund	397	398	399	398	402	4,536	6,530
	$ 883	$ 888	$ 888	$ 880	$ 890	$ 10,596	$ 15,025
Special Assessment Fund							
Principal	$ 1,546	$ 1,663	$ 1,757	$ 1,849	$ 2,327	$ 29,908	$ 39,050
Interest	3,314	3,279	3,152	3,016	2,854	18,942	34,557
Total - Principal and interest	$ 4,860	$ 4,942	$ 4,909	$ 4,865	$ 5,181	$ 48,850	$ 73,607

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 $26,724 have been issued and outstanding at June 30, 1985, since this amendment.

(Continued)

Advances from federal agencies

In August 1977, the City accepted a Federal Drought Relief Act grant of $1,934 (which was later reduced to $313) and a loan not to exceed $1,834 for drought relief projects. As of June 30, 1985, advances total $1,504. 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 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 $3,980 at June 30, 1985.

Note 5. Property, Plant and Equipment

Property, plant and equipment at June 30, 1985 consist of the following:

	Enterprise Funds	Internal Service Fund	General Fixed Assets	Total
Land	$ 4,213	$ --	$ 6,090	$ 10,303
Structures and improvements	95,461	15	36,371	131,847
Machinery and equipment	6,213	12,614	1,312	20,139
Construction in progress	1,425	--	3,784	5,209
Total	107,312	12,629	47,557	167,498
Less accumulated depreciation	21,331	6,905	--	28,236
Net	$ 85,981	$ 5,724	$ 47,557	$139,262

General fixed assets:

A summary of changes in general fixed assets follows:

	Balance 7-01-84	Additions	Deletions	Transfers In	Transfers Out	Balance 6-30-85
Land	$ 6,078	$ 13	$ 1	$ --	$ --	$ 6,090
Structures and improvements	36,285	93	8	--	--	36,370
Machinery and equipment	1,246	82	30	26	11	1,313
Construction in progress	2,415	3,783	2,414	--	--	3,784
Total	$ 46,024	$ 3,971	$ 2,453	$ 26	$ 11	$ 47,557

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

Capitalized leases:

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

	Enterprise Funds	Internal Service Fund	General Fixed Assets	Total
Structures and improvements	$ --	$ --	$ 1,128	$ 1,128
Equipment	47	1,026	30	1,103
Less accumulated depreciation	2	313	--	315
Net	$ 45	$ 713	$ 1,158	$ 1,916

Note 6. Interfund Receivables and Payables

Interfund receivables and payables consisted of the following at June 30, 1985:

	Receivables		Payables	
	Due from	Advances to	Due to	Advances from
General Fund	$ --	$ 77	$ --	$ --
Special Revenue Funds	--	--	4,711	--
Capital Projects Fund	4,711	--	--	77
Totals	$ 4,711	$ 77	$ 4,711	$ 77

(Continued)

Note 7. General Long-Term Debt

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

	General Obligations Bond	Lease Obligations	Compensated Absences	Total
Outstanding 7-01-84	$ 1,125	$ 1,018	$ 6,250	$ 8,393
Current year changes				
Redeemed or cancelled, paid	(90)	(71)	--	(161)
Vacation and sick leave	--	--	(1,899)	(1,899)
Outstanding, 6-30-85	$ 1,035	$ 947	$ 4,351	$ 6,333
Maturing, 1985 - 86	$ 95	$ 76	$ --	$ 171

Note 8. Nature and Purpose of Reported Reserves

A summary of reported reserves by fund at June 30, 1985 follows:

	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	$ 413	$ 2,782	$ 1,298	$ 2,680	$ --	$ --	$ --	$ 7,173
Inventory	472	--	--	--	--	--	--	472
Loans and advances	77	--	--	--	--	--	100	177
Authorized expenditures/projects	2,436	3,768	10,795	1,963	15,129	--	--	34,091
Metro/Lincoln recreation	49	--	--	--	--	--	--	49
Endowment	--	--	--	--	--	--	110	110
Revolving Fund	7	--	--	--	--	--	--	7
Fixed assets replacements	--	--	--	--	201	--	--	201
Self-insurance	--	--	--	--	--	4,880	--	4,880
Debt service	--	--	--	--	196	--	--	196
Others	--	--	--	35	--	--	--	35
Total	$ 3,454	$ 6,550	$ 12,093	$ 4,678	$ 15,526	$ 4,880	$ 210	$ 47,391

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

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, 1985. 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 $7.5 for each year.

A summary of plan activity for the year follows:

Plan assets as of 6-30-84	$ 10,430
City of Stockton contributions	502
Employee contributions	1,420
Earnings on investments	1,345
	13,697
Less: withdrawals (retirements and terminations)	685
Plan assets as of 6-30-85	$ 13,012

(Continued)

Note 10. Pension Plan

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

The City contributed $10,250 during fiscal year 1984-85 to the California State PERS as its actuarially determined pension contribution to PERS covering all permanent and probationary City employees. Contributions to State PERS are expensed when incurred. Employee and employer contributions are determined by the PERS system's actuary.

All City employees (permanent and probationary) are covered by PERS. The City periodically receives an actuarial report from PERS. The latest actuarial valuation, as of June 30, 1984, provided the following actuarial information:

		June 30 1984
a.)	Unfunded obligation	$ 44,435
b.)	Present value of accrued benefits vested and non-vested	$145,748
c.)	Net assets available for benefits	$101,313

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

	% of PERS Payroll	
	Miscel-laneous	Safety
Normal cost	9.173	18.159
Unfunded obligation	7.614	10.804
	16.787	28.963

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.) Rate of return in determining present values of vested and non-vested accumulated plan benefits — 8 1/2%.

Date at which the benefit information was determined — June 30, 1984.

(Continued)

CITY OF STOCKTON
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1985
($ in thousands)
(Continued)

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 per claim of general liability insurance (for general liability insurance the maximum liability per year is limited to $1,000). All these self-insurance plans are administered by a service agent.

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

The City believes that the self-insurance reserves recorded in the Internal Service Fund of $4,657 at June 30, 1985, are adequate to cover losses for which the City may be liable.

Note 12. Compensated Absences

The amounts shown as compensated absences for the fiscal year ended June 30, 1984, was revised to make it comparable to 1984-85 basis of computation. The effect of this revision follows:

	Original	Revised	Increase (Decrease)
General Fund			
Current liability	$ 649	$ 3,125	$ 2,476
Long-term debt	6,250	3,774	(2,476)
Enterprise Fund			
Current liability			
Water Utility Fund	--	40	40
Sewer Utility Fund	7	225	218
Long-term debt			
Water Utility Fund	57	17	(40)
Sewer Utility Fund	226	8	(218)
Internal Service Fund			
Current liability	5	62	57
Long-term debt	66	9	(57)
Total	$ 7,260	$ 7,260	$ --

The variance was shown as prior period adjustment under fiscal year 1983-84.

(Continued)

Note 13. Contingent Liabilities and Claims

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.

End of Notes to Financial Statements.

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COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES

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GENERAL FUND

The Fund used to account for all financial resources except those required to be accounted for in another Fund.

CITY OF STOCKTON
GENERAL FUND

COMPARATIVE BALANCE SHEET
June 30, 1985 and 1984

($ in thousands)

Assets	1985	1984
Cash and temporary investments	$ 14,718	$ 14,259
Interest receivable on investments	1,426	1,651
Taxes and special assessments receivable	644	620
Accounts and other receivables	695	603
Allowance for estimated uncollectible accounts	(161)	(148)
Due from other governments	1,063	860
Inventory of supplies	472	441
Advances to other funds	77	73
Total assets	$ 18,934	$ 18,359
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$ 437	$ 1,183
Accrued payroll and fringe benefits	2,013	2,032
Due to other governments	97	59
Other liabilities	18	24
Accrued compensated absences	3,329	3,125
Total liabilities	5,894	6,423
Fund balance		
Reserved for encumbrance	413	670
Reserved for inventory	472	441
Reserved for Metro and Lincoln recreation	49	82
Reserved for other items	2,520	2,474
Unreserved		
Designated for administrative contingency	9,586	8,269
Total fund balance	13,040	11,936
Total liabilities and fund balance	$ 18,934	$ 18,359

CITY OF STOCKTON
GENERAL FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended June 30, 1985 and 1984

($ in thousands)	1985	1984
Revenue		
Taxes		
Property	$ 9,613	$ 8,800
Sales and use	13,945	12,769
Utility	10,220	8,627
Other	5,417	4,690
Licenses and permits	1,340	1,630
Intergovernmental	5,809	3,137
Charges for services	7,744	6,572
Fines and forfeitures	709	651
Use of money and property	2,937	3,174
Miscellaneous	1,349	1,239
Total revenue	59,083	51,289
Expenditures		
Current		
General government	6,500	5,716
Public safety	33,682	30,069
Public works	7,974	7,479
Library	4,094	3,694
Parks and recreation	5,876	5,398
Capital outlay		
General government	2	5
Public safety	56	66
Public works	26	15
Library	5	2
Parks and recreation	32	18
Total expenditures	58,247	52,462
Excess (deficiency) of revenue over expenditure	836	(1,173)
Other financing sources (uses)		
Operating transfers in	957	1,665
Operating transfers out	(269)	(248)
Total other financial sources (uses)	688	1,417
Net increase in fund balance during year	1,524	244
Fund balance at beginning of year		
As previously stated	11,936	14,308
Prior period adjustments	--	(2,476)
Restated	11,936	11,832
Residual equity transfers in (out) - net	(420)	(140)
Fund balance at end of year	$ 13,040	$ 11,936

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SPECIAL REVENUE FUNDS

The Funds used to account for the proceeds of specific revenue sources (other than Special Assessments, Expendable Trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Special Grants
To account for miscellaneous, comparatively smaller grants, from federal and state governments, not otherwise established as stand-alone Special Revenue Fund.

Revenue Sharing
To account for revenue received from the federal government under the revenue sharing program.

Cooperative Library
To account for state grants to encourage the development, improvement, and expansion of library system within the State of California. Parties to the agreement are neighboring cities, counties and other agencies.

Gas Tax
To account for revenues and expenditures apportioned to the City under the Streets and Highway Code Section 2106, 2107 and 2107.5 of the State of California. Expenditures for administration, maintenance and construction must be street-related. This fund includes Federal Aide Urban Grant and SB 325 Non-Transit revenues.

Urban Development Action Grant (UDAG
To account for federal grant and other resources, the purpose of which is to revitalize activities in the designated UDAG area.

Community Development Block Grant
To account for annual federal grant, to develop viable urban community by providing suitable living environment and expanding economic opportunities, principally, for low and moderate income residents.

Jobs Bill Program
To account for federal grant funds designated for employment programs; administered through the City's Community Development Block Grant.

CITY OF STOCKTON
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
June 30, 1985
With Comparative Totals for June 30, 1984

($ in thousands)

Assets	Special Grants	Revenue Sharing	Cooperative Library	Gas Tax	Urban Development Action Grant	Community Development Block Grant	Jobs Bill Program	Eliminations	Totals 1985	Totals 1984
Cash and temporary investments	$ --	$ 11,876	$ 25	$ 4,148	$ 1	$ --	$ --	$ --	$ 16,050	$ 13,617
Accounts and other receivables	--	--	--	65	--	--	--	--	65	88
Due from other funds	--	--	--	1,225	--	--	--	(1,225)	--	--
Due from other governments	23	1,670	--	1,121	--	230	4	--	3,048	3,172
Total assets	$ 23	$ 13,546	$ 25	$ 6,559	$ 1	$ 230	$ 4	$ (1,225)	$ 19,163	$ 16,877
Liabilities and Fund Balances										
Liabilities										
Cash overdraft	$ 2	$ --	$ --	$ --	$ --	$ 172	$ 4	$ --	$ 178	$ 87
Accounts payable	--	--	--	41	--	56	--	--	97	35
Due to other funds	--	5,936	--	--	--	--	--	(1,225)	4,711	3,819
Due to other governments	14	--	--	--	1	--	--	--	15	471
Deposits	--	--	--	--	--	2	--	--	2	2
Total liabilities	16	5,936	--	41	1	230	4	(1,225)	5,003	4,414
Fund balances										
Reserved for encumbrances	2	--	7	2,434	--	157	182	--	2,782	1,741
Reserved for authorized expenditures	5	--	18	4,084	--	(157)	(182)	--	3,768	3,763
Unreserved - undesignated	--	7,610	--	--	--	--	--	--	7,610	6,959
Total fund balances	7	7,610	25	6,518	--	--	--	--	14,160	12,463
Total liabilities and fund balances	$ 23	$ 13,546	$ 25	$ 6,559	$ 1	$ 230	$ 4	$ (1,225)	$ 19,163	$ 16,877

CITY OF STOCKTON
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for the Fiscal Year Ended June 30, 1984

($ in thousands)	Special Grants	Revenue Sharing	Cooperative Library	Gas Tax	Urban Development Action Grant	Community Development Block Grant	Jobs Bill Program	Elimi-nations	Totals 1985	Totals 1984
Revenue										
Taxes - transportation	$ --	$ --	$ --	$ 135	$ --	$ --	$ --	$ --	$ 135	$ 299
Federal grants and subsidies	73	3,374	--	--	54	2,482	454	--	6,437	6,051
Intergovernmental	73	--	156	2,864	--	--	--	--	3,093	3,452
Use of money and property	--	1,014	--	347	--	--	--	--	1,361	1,168
Miscellaneous	3	--	--	50	2	11	--	--	66	496
Total revenue	149	4,388	156	3,396	56	2,493	454	--	11,092	11,466
Expenditures										
Current										
General government	88	--	--	--	--	--	--	--	88	62
Public safety	11	--	--	--	--	--	--	--	11	20
Public works	25	--	--	--	--	--	--	--	25	25
Library	45	--	220	--	--	--	--	--	265	253
Capital outlay										
General government	7	--	--	--	--	--	--	--	7	--
Public safety	--	--	--	--	--	--	--	--	--	8
Public works	--	--	--	2,675	56	1,688	394	--	4,813	4,482
Library	1	--	13	--	--	--	--	--	14	3
Total expenditures	177	--	233	2,675	56	1,688	394	--	5,223	4,853
Excess (deficiency) of revenue over expenditures	(28)	4,388	(77)	721	--	805	60	--	5,869	6,613
Other financing sources (uses)										
Operating transfers in	20	--	--	1,358	--	--	--	(1,358)	20	79
Operating transfers out	--	(3,737)	--	(948)	--	(805)	(60)	1,358	(4,192)	(4,608)
Total other financing sources (uses)	20	(3,737)	--	410	--	(805)	(60)	--	(4,172)	(4,529)
Net increase (decrease) in fund balances during year	(8)	651	(77)	1,131	--	--	--	--	1,697	2,084
Fund balances at beginning of year	15	6,959	102	5,387	--	--	--	--	12,463	10,379
Fund balances at end of year	$ 7	$ 7,610	$ 25	$ 6,518	$ --	$ --	$ --	$ --	$ 14,160	$ 12,463

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, 1985

($ 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	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --
Federal grants and subsidies	116	73	(43)	3,374	3,374	--	--	--	--
Intergovernmental	89	73	(16)	--	--	--	150	156	6
Use of money and property	--	--	--	500	1,014	514	--	--	--
Miscellaneous	3	3	--	--	--	--	--	--	--
Total revenue	208	149	(59)	3,874	4,388	514	150	156	6
Expenditures									
Current									
General government	140	88	52	--	--	--	--	--	--
Public safety	11	11	--	--	--	--	--	--	--
Public works	25	25	--	--	--	--	--	--	--
Library	59	45	14	--	--	--	238	220	18
Capital outlay	8	8	--	--	--	--	13	13	--
Total expenditures	243	177	66	--	--	--	251	233	18
Excess (deficiency) of revenue over expenditures	(35)	(28)	7	3,874	4,388	514	(101)	(77)	24
Other financing sources (uses)									
Operating transfers in (out) - net	20	20	--	(3,737)	(3,737)	--	--	--	--
Net increase (decrease) in fund balances during year	(15)	(8)	7	137	651	514	(101)	(77)	24
Fund balances at beginning of year	15	15	--	6,959	6,959	--	102	102	--
Fund balances at end of year	$ --	$ 7	$ 7	$ 7,096	$ 7,610	$ 514	$ 1	$ 25	$ 24

(Continued)

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, 1985
(Continued)

($ in thousands)	Gas Tax			Urban Development Action Grant			Community Development Block Grant		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Taxes - transportation	$ 391	$ 135	$ (256)	$ --	$ --	$ --	$ --	$ --	$ --
Federal grants and subsidies	--	--	--	1,406	54	(1,352)	3,974	2,482	(1,492)
Intergovernmental	3,009	2,864	(145)	--	--	--	--	--	--
Use of money and property	350	347	(3)	--	--	--	--	--	--
Miscellaneous	35	50	15	386	2	(384)	--	11	11
Total revenue	3,785	3,396	(389)	1,792	56	(1,736)	3,974	2,493	(1,481)
Expenditures									
Current									
General government	--	--	--	--	--	--	--	--	--
Public safety	--	--	--	--	--	--	--	--	--
Public works	--	--	--	--	--	--	--	--	--
Library	--	--	--	--	--	--	--	--	--
Capital outlay	8,304	2,675	5,629	1,711	56	1,655	2,459	1,688	771
Total expenditures	8,304	2,675	5,629	1,711	56	1,655	2,459	1,688	771
Excess (deficiency) of revenue over expenditures	(4,519)	721	5,240	81	--	(81)	1,515	805	(710)
Other financing sources (uses)									
Operating transfers in (out) - net	410	410	--	--	--	--	(805)	(805)	--
Net increase (decrease) in fund balances during year	(4,109)	1,131	5,240	81	--	(81)	710	--	(710)
Fund balances at beginning of year	5,387	5,387	--	--	--	--	--	--	--
Fund balances at end of year	$ 1,278	$ 6,518	$ 5,240	$ 81	$ --	$ (81)	$ 710	$ --	$ (710)

(Continued)

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, 1985
(Continued)

($ in thousands)	Jobs Bill Program			Total - Special Revenue Funds		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue						
Taxes - transportation	$ --	$ --	$ --	$ 391	$ 135	$ (256)
Federal grants and subsidies	645	454	(191)	9,515	6,437	(3,078)
Intergovernmental	--	--	--	3,248	3,093	(155)
Use of money and property	--	--	--	850	1,361	511
Miscellaneous	--	--	--	424	66	(358)
Total revenue	645	454	(191)	14,428	11,092	(3,336)
Expenditures						
Current						
General government	--	--	--	140	88	52
Public safety	--	--	--	11	11	--
Public works	--	--	--	25	25	--
Library	--	--	--	297	265	32
Capital outlay	585	394	191	13,080	4,834	8,246
Total expenditures	585	394	191	13,553	5,223	8,330
Excess (deficiency) of revenue over expenditures	60	60	--	875	5,869	4,994
Other financing sources (uses)						
Operating transfers in (out) - net	(60)	(60)	--	(4,172)	(4,172)	--
Net increase (decrease) in fund balances during year	--	--	--	(3,297)	1,697	4,994
Fund balances at beginning of year	--	--	--	12,463	12,463	--
Fund balances at end of year	$ --	$ --	$ --	$ 9,166	$ 14,160	$ 4,994

DEBT SERVICE FUND

The Fund established to account for the accumulation of resources for, and the payment of, general obligations bond principal and interest.

CITY OF STOCKTON
DEBT SERVICE FUND

COMPARATIVE BALANCE SHEET
June 30, 1985 and 1984

($ in thousands)	1985	1984
Assets		
Cash with fiscal agent	$ 17	$ 18
Liabilities		
Matured bonds and interest payable	$ 17	$ 18

COMPARATIVE STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended June 30, 1985 and 1984

($ in thousands)	1985	1984
Expenditures		
Debt service		
Principal retirement	$ 90	$ 85
Interest and fiscal charges	46	49
Total expenditures	136	134
Other financial source		
Operating transfers in	136	134
Increase (decrease) in fund balance	$ --	$ --

CAPITAL PROJECTS FUNDS

The Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds).

Capital Improvement

To account for the acquisition, construction and improvement of capital facilities financed by grants and operating transfers from different City Funds.

Redevelopment Agency

To account for the acquisition, relocation, demolition, and sale of land for those portions of the City earmarked for redevelopment. Projects are financed from the proceeds of bonds sold and loans from other City funds, and eventually, from property tax increment revenue.

CITY OF STOCKTON
ALL CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
June 30, 1985
With Comparative Totals for June 30, 1984

($ in thousands)	Capital Improvement	Redevelopment Agency	Elimination	Totals 1985	Totals 1984
Assets					
Cash and temporary investments	$ 4,556	$ 2,190	$ --	$ 6,746	$ 5,412
Accounts and other receivables	14	--	--	14	24
Due from other funds	4,711	--	--	4,711	3,819
Due from other governments	839	--	--	839	544
Advances to other funds	373	--	(373)	--	--
Total assets	$ 10,493	$ 2,190	$ (373)	$ 12,310	$ 9,799
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 137	$ --	$ --	$ 137	$ 64
Deposits	--	3	--	3	3
Advances from other funds	--	450	(373)	77	73
Total liabilities	137	453	(373)	217	140
Fund balances					
Reserved for encumbrance	1,298	--	--	1,298	1,165
Reserved for advances to other governments	373	--	(373)	--	--
Reserved for authorized expenditures	8,685	1,737	373	10,795	8,494
Total fund balances	10,356	1,737	--	12,093	9,659
Total liabilities and fund balances	$ 10,493	$ 2,190	$ (373)	$ 12,310	$ 9,799

CITY OF STOCKTON
ALL CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for Fiscal Year Ended June 30, 1984

[$ in thousands]	Capital Improvement	Redevelopment Agency	Elimination	Totals 1985	Totals 1984
Revenue					
Taxes					
Property	$ --	$ 818	$ --	$ 818	$ 706
Amusement	30	--	--	30	29
Intergovernmental	295	3	--	298	565
Charges for services	645	--	--	645	933
Use of money and property	407	190	--	597	553
Miscellaneous	83	1	--	84	95
Total revenue	1,460	1,012	--	2,472	2,881
Expenditures					
Capital outlay					
General government	42	21	--	63	60
Public safety	57	--	--	57	58
Public works	110	455	--	565	1,246
Sanitation and waste removal	204	--	--	204	46
Library	163	--	--	163	489
Parks and recreation	1,320	--	--	1,320	674
Total expenditures	1,896	476	--	2,372	2,573
Excess (deficiency) of revenue over expenditures	(436)	536	--	100	308
Other financing sources (uses)					
Operating transfers in	2,489	--	(91)	2,398	2,030
Operating transfers out	(64)	(91)	91	(64)	(89)
Total other financing sources (uses)	2,425	(91)	--	2,334	1,941
Net increase in fund balances during year	1,989	445	--	2,434	2,249
Fund balances at beginning of year	8,367	1,292	--	9,659	7,410
Fund balances at end of year	$ 10,356	$ 1,737	$ --	$ 12,093	$ 9,659

CITY OF STOCKTON

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 1985

($ in thousands)	Capital Improvement			Redevelopment Agency			Totals (Memorandum Only)		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Taxes									
Property	$ --	$ --	$ --	$ --	$ 818	$ 818	$ --	$ 818	$ 818
Amusement	32	30	(2)	--	--	--	32	30	(2)
Intergovernmental	295	295	--	--	3	3	295	298	3
Charges for services	415	645	230	--	--	--	415	645	230
Use of money and property	300	407	107	--	190	190	300	597	297
Miscellaneous	126	83	(43)	--	1	1	126	84	(42)
Total revenue	1,168	1,460	292	--	1,012	1,012	1,168	2,472	1,304
Expenditures									
Capital outlay									
General government	558	42	516	21	21	--	579	63	516
Public safety	542	57	485	--	--	--	542	57	485
Public works	3,598	314	3,284	457	455	2	4,055	769	3,286
Library	447	163	284	--	--	--	447	163	284
Parks and recreation	2,593	1,320	1,273	--	--	--	2,593	1,320	1,273
Total expenditures	7,738	1,896	5,842	478	476	2	8,216	2,372	5,844
Excess (deficiency) of revenue over expenditures	(6,570)	(436)	6,134	(478)	536	1,014	(7,048)	100	7,148
Other financing sources (uses)									
Operating transfers in (out) - net	2,425	2,425	--	(91)	(91)	--	2,334	2,334	--
Net increase (decrease) in fund balances during year	(4,145)	1,989	6,134	(569)	445	1,014	(4,714)	2,434	7,148
Fund balances at beginning of year	8,367	8,367	--	1,292	1,292	--	9,659	9,659	--
Fund balances at end of year	$ 4,222	$ 10,356	$ 6,134	$ 723	$ 1,737	$ 1,014	$ 4,945	$ 12,093	$ 7,148

SPECIAL ASSESSMENT FUNDS

The Funds used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Improvement District
Construction

To account for the acquisition, construction and repair of facilities in various districts. Improvement district projects are financed with proceeds from the sale of special assessment bonds, as provided in the Municipal Improvement Act of 1915.

Improvement District
Bond and Interest Redemption

To account for the accumulation of special assessment taxes received from benefited property owners and the payment of special assessment bonds principal and interest.

Lighting Maintenance

To account for special assessment levied upon property owners who were provided a higher level of street lighting than is given by the City as a standard level for all areas; and the payment of electric utility bills. The City pays a portion of this cost equal to approximately the cost of providing standard City service.

CITY OF STOCKTON
ALL SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEET
June 30, 1985
With Comparative Totals for June 30, 1984

[$ in thousands]

Assets	Improvement Districts			Totals	
	Construction	Bond & Interest Redemption	Lighting Maintenance	1985	1984
Cash and temporary investments	$ 4,589	$ 5,366	$ 34	$ 9,989	$ 6,523
Cash with fiscal agent	--	81	--	81	82
Assessments receivable					
Delinquent	--	587	9	596	611
Allowance for estimated uncollectible assessments	--	--	(6)	(6)	(6)
Deferred	--	35,990	--	35,990	28,808
Accounts receivable	242	--	--	242	--
Total assets	$ 4,831	$ 42,024	$ 37	$ 46,892	$ 36,018
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 188	$ --	$ 10	$ 198	$ 167
Due to other governments	--	226	--	226	83
Matured bonds and interest payable	--	81	--	81	82
Premium payable - called bonds	--	16	--	16	22
Bonds payable	--	39,050	--	39,050	31,711
Total liabilities	188	39,373	10	39,571	32,065
Fund balances					
Reserved for encumbrances	2,680	--	--	2,680	1,132
Reserved for cost of bond calls	--	35	--	35	34
Reserved for authorized expenditures	1,963	--	--	1,963	1,275
Unreserved					
Designated	--	2,616	27	2,643	1,512
Total fund balances	4,643	2,651	27	7,321	3,953
Total liabilities and fund balances	$ 4,831	$ 42,024	$ 37	$ 46,892	$ 36,018

CITY OF STOCKTON
ALL SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for the Fiscal Year Ended June 30, 1984

($ in thousands)	Improvement Districts				Totals	
	Construction	Bond & Interest Redemption	Lighting Maintenance	Elimination	1985	1984
Revenue						
Charges for services	$ --	$ --	$ 78	$ --	$ 78	$ 78
Use of money and property	102	285	--	--	387	383
Miscellaneous	242	13	--	--	255	23
Total revenue	344	298	78	--	720	484
Expenditures						
Current						
Public works	--	--	75	--	75	83
Capital outlay						
Public works	6,393	--	--	--	6,393	3,569
Debt service						
Fiscal charges	--	15	--	--	15	14
Total expenditures	6,393	15	75	--	6,483	3,666
Excess (deficiency) of revenue over expenditures	(6,049)	283	3	--	(5,763)	(3,182)
Other financing sources (uses)						
Proceeds of special assessment bonds sold	9,089	--	--	--	9,089	4,092
Operating transfers in	90	894	--	(942)	42	--
Operating transfers out	(894)	(48)	--	942	--	--
Total other financing sources (uses)	8,285	846	--	--	9,131	4,092
Net increase (decrease) in fund balances during year	2,236	1,129	3	--	3,368	910
Fund balances at beginning of year	2,407	1,522	24	--	3,953	3,043
Fund balances at end of year	$ 4,643	$ 2,651	$ 27	$ --	$ 7,321	$ 3,953

CITY OF STOCKTON

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT FUNDS
For the Fiscal Year Ended June 30, 1985

($ in thousands)	Improvement Districts			Lighting Maintenance			Totals (Memorandum Only)		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue									
Charges for services	$ --	$ --	$ --	$ 78	$ 78	$ --	$ 78	$ 78	$ --
Use of money and property	--	387	387	--	--	--	--	387	387
Miscellaneous	--	255	255	--	--	--	--	255	255
Total revenue	--	642	642	78	78	--	78	720	642
Expenditures									
Current									
Public works	--	--	--	75	75	--	75	75	--
Capital outlay	8,885	6,393	2,492	--	--	--	8,885	6,393	2,492
Debt service	15	15	--	--	--	--	15	15	--
Total expenditures	8,900	6,408	2,492	75	75	--	8,975	6,483	2,492
Excess (deficiency) of revenue over expenditures	(8,900)	(5,766)	3,134	3	3	3	(8,897)	(5,763)	3,134
Other financing sources (uses)									
Proceeds of bonds sold	9,089	9,089	--	--	--	--	9,089	9,089	--
Operating transfers in (out) - net	42	42	--	--	--	--	42	42	--
Total other financing sources (uses)	9,131	9,131	--	--	--	--	9,131	9,131	--
Net increase (decrease) in fund balances during year	231	3,365	3,134	3	3	--	234	3,368	3,134
Fund balances at beginning of year	3,929	3,929	--	24	24	--	3,953	3,953	--
Fund balances at end of year	$ 4,160	$ 7,294	$ 3,134	$ 27	$ 27	$ 3	$ 4,187	$ 7,321	$ 3,134

ENTERPRISE FUNDS

The Funds established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Central Parking District
To account for activities associated with the acquisition or construction, operation and maintenance of off-street parking facilities.

Water Utility
To account for all activities associated with the acquisition or construction of water facilities; production, distribution, and transmission of potable water to users.

Sewer Utility
To account for all activities associated with the acquisition or construction of sanitary and storm sewers; operation and maintenance of sewer and surface drainage; treatment and disposal of wastewater.

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET
June 30, 1985
With Comparative Totals for June 30, 1984

($ in thousands) Assets	Central Parking District	Water Utility	Sewer Utility	Totals 1985	Totals 1984
Current assets					
Cash and temporary investments	$ 561	$ 6,736	$ 4,612	$ 11,909	$ 10,560
Cash with fiscal agent	8	1	14	23	23
Accounts receivable	15	532	1,292	1,839	2,002
Allowance for estimated uncollectible accounts	(3)	(21)	(148)	(172)	(97)
Inventory of supplies	--	--	606	606	634
Total current assets	581	7,248	6,376	14,205	13,122
Due from other governments	--	--	3,064	3,064	3,064
Property, plant and equipment					
Land	3,352	117	744	4,213	4,214
Buildings and improvements	1,966	19,648	73,847	95,461	94,814
Machinery and equipment	32	1,962	4,219	6,213	5,967
Construction in progress	183	789	453	1,425	864
	5,533	22,516	79,263	107,312	105,859
Accumulated depreciation	(742)	(3,565)	(17,024)	(21,331)	(19,237)
Net property, plant and equipment	4,791	18,951	62,239	85,981	86,622
Total assets	$ 5,372	$ 26,199	$ 71,679	$103,250	$102,808

(Continued)

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET
June 30, 1985
With Comparative Totals for June 30, 1984
(Continued)

($ in thousands) Liabilities and Fund Equity	Central Parking District	Water Utility	Sewer Utility	Totals 1985	Totals 1984
Liabilities					
Current liabilities					
Accounts payable	$ 1	$ 67	$ 223	$ 291	$ 124
Customer and other deposits	--	68	1	69	51
Matured bonds and interest payable	8	1	14	23	23
Current portion of long-term debt	105	112	723	940	884
Accrued compensated absences	--	44	272	316	265
Total current liabilities	114	292	1,233	1,639	1,347
Long-term debt (less current portion)					
Lease obligation	--	--	32	32	--
Compensated absences	--	21	--	21	25
Advances from municipality (G.O. Bonds)	--	--	3,395	3,395	3,980
Advances from other governments	--	1,485	--	1,485	1,509
Water extension agreements	--	100	--	100	101
Special assessment bonds payable	3,268	1,711	3,770	8,749	9,060
Total long-term debt	3,268	3,317	7,197	13,782	14,675
Total liabilities	3,382	3,609	8,430	15,421	16,022
Fund equity					
Contributed capital	--	12,307	59,996	72,303	71,803
Retained earnings					
Reserved	1,990	10,283	3,253	15,526	14,983
Total fund equity	1,990	22,590	63,249	87,829	86,786
Total liabilities and fund equity	$ 5,372	$ 26,199	$ 71,679	$103,250	$102,808

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for the Fiscal Year Ended June 30, 1984

($ in thousands)	Central Parking District	Water Utility	Sewer Utility	Totals 1985	Totals 1984
Operating revenue					
User's service charge	$ 747	$ 3,240	$ 8,667	$ 12,654	$ 12,822
Connection fees	--	187	1,087	1,274	2,071
Miscellaneous	--	12	372	384	139
Total operating revenue	747	3,439	10,126	14,312	15,032
Operating expenses					
Purchased water	--	188	--	188	204
Operation and maintenance	385	1,075	7,188	8,648	6,738
General and administrative	33	765	1,966	2,764	2,767
Depreciation	52	440	1,619	2,111	2,221
Total operating expenses	470	2,468	10,773	13,711	11,930
Operating income (loss)	277	971	(647)	601	3,102
Nonoperating revenue (expenses)					
Investment earnings	42	601	397	1,040	1,006
Gain (loss) from disposal of property	--	--	14	14	51
Interest expense and fiscal charges	(186)	(207)	(490)	(883)	(919)
Other nonoperating revenue (expenses)	3	2	(344)	(339)	(431)
Total nonoperating revenue (expense)	(141)	396	(423)	(168)	(293)
Net income (loss) before operating transfers	136	1,367	(1,070)	433	2,809
Operating transfers in (out) - net	98	--	--	98	98
Net income (loss) after operating transfers	234	1,367	(1,070)	531	2,907
Expenses deducted from contributed capital	--	--	12	12	102
Net income (loss) during year	234	1,367	(1,058)	543	3,009
Retained earnings at beginning of year					
As previously reported	1,756	8,916	4,311	14,983	12,161
Prior period adjustment	--	--	--	--	(290)
Restated	1,756	8,916	4,311	14,983	11,871
Transfers (to) from contributed capital	--	18	127	145	182
Residual equity transfers in (out) - net	--	(18)	(127)	(145)	(79)
Retained earnings at end of year	$ 1,990	$ 10,283	$ 3,253	$ 15,526	$ 14,983

CITY OF STOCKTON
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for the Fiscal Year Ended June 30, 1984

($ in thousands)	Central Parking District	Water Utility	Sewer Utility	Totals 1985	Totals 1984
Sources of working capital					
Operations					
Net income (loss)	$ 234	$ 1,367	$ (1,070)	$ 531	$ 2,907
Items not requiring (providing) working capital					
Depreciation	52	440	1,619	2,111	2,221
Amortization of bonds issue costs	--	5	--	5	5
Loss (gain) from disposal of property	--	--	(14)	(14)	(51)
Working capital provided by operations	286	1,812	535	2,633	5,082
Proceeds from sale of property	--	--	13	13	93
Lease obligation	--	--	41	41	--
Total sources of working capital	286	1,812	589	2,687	5,175
Uses of working capital					
Decrease in long-term debt	105	105	723	933	870
Additions to property, plant and equipment	189	901	(275)	815	1,664
Residual equity transfer	--	17	127	144	80
Other	--	(4)	8	4	265
Total uses of working capital	294	1,019	583	1,896	2,879
Net increase (decrease) in working capital	$ (8)	$ 793	$ 6	$ 791	$ 2,296
Elements of net increase (decrease) in working capital					
Cash and temporary investments	$ (2)	$ 849	$ 502	$ 1,349	$ 1,678
Cash with fiscal agents	--	--	--	--	1
Accounts receivable	--	(3)	(235)	(238)	355
Inventory of supplies	--	--	(28)	(28)	25
Accounts payable	(1)	(24)	(142)	(167)	546
Deposits	--	(17)	(1)	(18)	(6)
Matured bonds and interest payable	--	--	--	--	(1)
Current portion of long-term debt	(5)	(8)	(43)	(56)	(37)
Accrued compensated absences	--	(4)	(47)	(51)	(265)
Net increase (decrease) in working capital	$ (8)	$ 793	$ 6	$ 791	$ 2,296

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INTERNAL SERVICE FUND

The Fund used to account for the financing of goods, services or facilities provided by one department to other departments of the City on a cost reimbursement basis.

Central Services (consisting of automotive, telephone, radio and office equipment), and Risk Management Services (consisting of worker's compensation, unemployment, medical, dental, vision care, and general liability insurance) comprise the Internal Service Fund.

CITY OF STOCKTON
INTERNAL SERVICE FUND

COMPARATIVE BALANCE SHEET
June 30, 1985 and 1984

($ in thousands)

Assets	1985	1984
Current assets		
Cash and temporary investments	$ 10,423	$ 10,823
Accounts receivable	66	78
Allowance for estimated uncollectible accounts	(11)	(10)
Total current assets	10,478	10,891
Property, Plant and equipment		
Improvements other than buildings	15	15
Machinery and equipment	12,614	11,145
	12,629	11,160
Accumulated depreciation	(6,905)	(6,169)
Net property, plant and equipment	5,724	4,991
Deferred charges	391	391
Total assets	$ 16,593	$ 16,273
Liabilities and Fund Equity		
Liabilities		
Current Liabilities		
Accounts payable	$ 216	$ 224
Lease obligation - current portion	272	170
Accrued compensated absences	64	62
Total current liabilities	552	456
Long-term debt (less current portion)		
Lease obligation	306	534
Compensated absences	26	9
Total long-term debt	332	543
Total liabilities	884	999
Fund equity		
Contributed capital	7,171	6,308
Retained earnings		
Reserved	4,880	5,369
Unreserved	3,658	3,597
Total retained earnings	8,538	8,966
Total fund equity	15,709	15,274
Total liabilities and fund equity	$ 16,593	$ 16,273

CITY OF STOCKTON
INTERNAL SERVICE FUND

COMPARATIVE STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
For the Fiscal Years Ended June 30, 1985 and 1984

($ in thousands)	1985	1984
Operating revenue		
Charges for services	$ 9,129	$ 8,656
Miscellaneous	2	2
Total operating revenue	9,131	8,658
Operating expenses		
Operation and maintenance	7,741	6,896
General and administrative	617	439
Depreciation	1,181	1,051
Total operating expenses	9,539	8,386
Operating income (loss)	(408)	272
Nonoperating revenue (expenses)		
Investment earnings	88	--
Gain (loss) from disposal of property	(73)	18
Interest expense and fiscal charges	(64)	(75)
Other nonoperating revenue (expenses)	29	12
Total nonoperating revenue (expenses)	(20)	(45)
Net income (loss) during year	(428)	227
Retained earnings at beginning of year		
As previously reported	8,966	8,810
Prior period adjustment	--	(71)
Restated	8,966	8,739
Transfers (to) from contributed capital	(565)	(219)
Residual equity transfers in (out) - net	565	219
Retained earnings at end of year	$ 8,538	$ 8,966

CITY OF STOCKTON
INTERNAL SERVICE FUND

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Year Ended June 30, 1985 and 1984

[$ in thousands]	1985	1984
Sources of working capital		
Operations		
Net income [loss]	$ [428]	$ 227
Items not requiring [providing] working capital:		
Depreciation	1,181	1,051
Loss [gain] from disposal of property	73	[18]
Working capital provided by operations	826	1,260
Proceeds from sale of property	34	28
Residual equity transfer - net	565	133
Total sources of working capital	1,425	1,421
Uses of working capital		
Decrease in long-term debt	373	169
Additions to property and equipment	1,578	552
Increase [decrease] in deposits	- -	88
Compensated absences	[17]	62
Others	- -	8
Total uses of working capital	1,934	879
Net increase [decrease] in working capital	$ [509]	$ 542
Elements of net increase [decrease] in working capital		
Cash and temporary investments	$ [400]	$ 451
Accounts receivable	[13]	[9]
Accounts payable	8	163
Current portion of long-term debt	[102]	[1]
Accrued compensated absences	[2]	[62]
Net increase [decrease] in working capital	$ [509]	$ 542

TRUST AND AGENCY FUNDS

The Funds used to account for assets held by the City in a trustee capacity or agent for individuals, private organizations, other governments, and/or other Funds.

City As Agent
To account for all resources received by the City while acting as a fiscal agent.

Deferred Compensation Plan
To account for contribution to the Plan by the City and its employees.

Holiday Park
To account for special assessment levied against benefited property owner, and expenditures to maintain and operate a swimming pool and park complex in the Holiday Park area.

Expendable Trust (Miscellaneous) Fund
To account for assets held by the City as trustee. The principal and earnings of the trust can be spent by the City in accordance with the trust agreement. The funds are accounted for on a modified accrual basis, similar to Governmental Fund Type Funds.

Unexpendable Trust (Miscellaneous) Fund
To account for assets wherein the principal must remain intact, but earnings may be spent. The funds are accounted for on the accrual method basis, similar to Proprietary Fund Type Funds.

Community Development Loan
To account for the City's community residential rehabilitation loan program; to provide adequate housing and a suitable living environment for low and moderate income people.

FACE Rehabilitation Loan
To account for the servicing of existing loans in designated target areas.

CITY OF STOCKTON
ALL FIDUCIARY FUNDS

COMBINING BALANCE SHEET
June 30, 1985
With Comparative Totals for June 30, 1984

($ in thousands)	Agency Funds			Expendable Trust Fund	Nonexpendable Trust Funds			Totals	
Assets	City As Agent	Deferred Compensation Plan	Holiday Park	Miscellaneous	Miscellaneous	Community Development Loan	FACE Rehab. Loan	1985	1984
Cash and temporary investments	$ 2,199	$ 13,012	$ 41	$ 42	$ 36	$ 424	$ 90	$ 15,844	$ 13,128
Accounts receivable	1	--	2	--	--	--	--	3	1
Investments	--	--	--	--	32	--	--	32	32
Advances to property owners	--	--	--	--	--	5,543	18	5,561	4,644
Total assets	$ 2,200	$ 13,012	$ 43	$ 42	$ 68	$ 5,967	$ 108	$ 21,440	$ 17,805
Liabilities and Fund Balances									
Liabilities									
Due to other governments	$ 399	$ --	$ --	$ --	$ --	$ --	$ --	$ 399	$ 592
Deposits	873	--	--	--	--	39	--	912	763
Other liabilities	928	13,012	43	--	--	261	--	14,244	11,570
Total liabilities	2,200	13,012	43	--	--	300	--	15,555	12,925
Fund balances									
Reserved for loans	--	--	--	--	--	--	100	100	100
Reserved for endowment	--	--	--	42	68	--	--	110	87
Unreserved									
Designated for redevelopment loans	--	--	--	--	--	5,667	8	5,675	4,693
Total fund balances	--	--	--	42	68	5,667	108	5,885	4,880
Total liabilities and fund balances	$ 2,200	$ 13,012	$ 43	$ 42	$ 68	$ 5,967	$ 108	$ 21,440	$ 17,805

CITY OF STOCKTON
ALL FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for the Fiscal Year Ended June 30, 1984

($ in thousands)	Nonexpendable Trusts				Expendable Trust	Totals	
	Community Development Loan	FACE Rehab. Loan	Miscellaneous	Total	Miscellaneous	1985	1984
Revenue							
Use of money and property	$ 118	$ 1	$ 3	$ 122	$ 8	$ 130	$ 101
Expenditures							
Current							
Library/education	--	--	--	--	3	3	2
Debt service - interest and fiscal charges	--	2	--	2	--	2	1
Total expenditures	--	2	--	2	3	5	3
Excess (deficiency) of revenue over expenditures	118	(1)	3	120	5	125	98
Other financing sources (uses)							
Operating transfers in	1,145	--	--	1,145	15	1,160	1,120
Operating transfers out	(280)	--	--	(280)	--	(280)	(181)
Total other financing sources (uses)	865	--	--	865	15	880	939
Net increase (decrease) in fund balances during year	983	(1)	3	985	20	1,005	1,037
Fund balances at beginning of year	4,684	109	65	4,858	22	4,880	3,843
Fund balances at end of year	$ 5,667	$ 108	$ 68	$ 5,843	$ 42	$ 5,885	$ 4,880

CITY OF STOCKTON
ALL NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Year Ended June 30, 1985
With Comparative Totals for the Fiscal Year Ended June 30, 1984

($ in thousands)	Community Development Loan	FACE Rehab. Loan	Miscel-laneous	Totals 1985	Totals 1984
Sources of working capital					
Operations					
Net income (loss)	$ 983	$ (1)	$ 3	$ 985	$ 1,031
Loans receivable collected	1,121	10	--	1,131	175
Total sources of working capital	2,104	9	3	2,116	1,206
Uses of working capital					
Redevelopment loans	2,041	6	--	2,047	1,187
Net increase in working capital	$ 63	$ 3	$ 3	$ 69	$ 19
Elements of net increase (decrease) in working capital					
Cash and temporary investments	$ (82)	$ 3	$ 3	$ (76)	$ 191
Deposits	(11)	--	--	(11)	(9)
Other liabilities	156	--	--	156	(163)
Net increase in working capital	$ 63	$ 3	$ 3	$ 69	$ 19

CITY OF STOCKTON
AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SEGMENT OF FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 1985

($ in thousands)	Balance 7-01-84	Additions	Deductions	Balance 6-30-85
Assets				
Cash and temporary investments	$ 2,033	$ 10,873	$ 10,707	$ 2,199
Accounts receivable	1	5	5	1
Total assets	$ 2,034	$ 10,878	$ 10,712	$ 2,200
Liabilities				
Due to other governments	$ 736	$ 688	$ 551	$ 873
Deposits	592	7,156	7,349	399
Other liabilities	706	3,034	2,812	928
Total liabilities	2,034	$ 10,878	$ 10,712	$ 2,200

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GENERAL FIXED ASSETS ACCOUNT GROUP

A self-balancing group of accounts set up to account for the general fixed assets of the City.

CITY OF STOCKTON

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1985 and 1984

($ in thousands)	1985	1984
General fixed assets		
Land	$ 6,090	$ 6,078
Buildings and improvements	35,243	35,157
Equipment	1,282	1,216
Construction in progress	3,784	2,415
	46,399	44,866
Capitalized leases		
Recreation facilities	1,128	1,128
Office equipment	30	30
Total	$ 47,557	$ 46,024
Investment in general fixed assets		
From governmental fund types	$ 46,953	$ 45,420
From other sources	604	604
Total	$ 47,557	$ 46,024

CITY OF STOCKTON

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
June 30, 1985

[$ in thousands]	Total	Land	Buildings and Improvements	Equipment
General government	$ 2,114	$ 228	$ 1,795	$ 91
Public safety	6,409	842	4,958	609
Public works	7,628	409	7,046	173
Libraries	3,673	470	3,084	119
Parks and recreation	22,765	3,389	19,168	208
Other property	1,184	752	319	113
Construction in progress	3,784	- -	3,784	- -
Total	$ 47,557	$ 6,090	$ 40,154	$ 1,313

CITY OF STOCKTON

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
For the Fiscal Year Ended June 30, 1985

[$ in thousands]	Balance 7-01-84	Additions	Deletions	Transfers In	Transfers Out	Balance 6-30-85
General government	$ 2,115	$ 2	$ 3	$ 4	$ 4	$ 2,114
Public safety	6,368	47	4	4	6	6,409
Public works	7,593	36	1	- -	- -	7,628
Libraries	3,662	12	- -	- -	1	3,673
Parks and recreation	22,687	84	8	2	- -	22,765
Other property	1,184	8	24	16	- -	1,184
Construction in progress	2,415	3,782	2,413	- -	- -	3,784
Total	$ 46,024	$ 3,971	$ 2,453	$ 26	$ 11	$ 47,557

GENERAL LONG TERM DEBT ACCOUNT GROUP

A self-balancing group of accounts set up to account for the unmatured general long-term debt of the City.

CITY OF STOCKTON

COMPARATIVE STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1985 and 1984

[$ in thousands]	1985	1984
Amount to be Provided for Retirement of General Long-Term Debt		
General obligation bonds	$ 1,035	$ 1,125
Lease obligation	947	1,018
Compensated absences	4,351	3,774
Total	$ 6,333	$ 5,917
General Long-Term Debt		
General obligation bonds		
1968 Police facility bonds	$ 1,035	$ 1,125
Lease obligation		
Capitalized recreation facilities	925	990
Capitalized office equipment	22	28
Compensated absences	4,351	3,774
Total	$ 6,333	$ 5,917

MISCELLANEOUS SCHEDULES

CITY OF STOCKTON

COMBINED SCHEDULE OF CASH AND TEMPORARY INVESTMENTS - ALL FUNDS
June 30, 1985

($ in thousands)	Annual Rate/Yield %	Amount
Bankers acceptance	8.64	$ 2,874
Cash on hand and in checking accounts	- -	695
Commercial paper	8.35 - 9.81	6,691
Employees deferred compensation plan	11.40 -11.50	13,012
Federal Home Loan Bank	8.80	5,000
Federal National Mortgage Association	8.35 -10.50	10,845
Government National Mortgage Association	8.25 - 9.00	5,450
Local agency investment fund	11.12	5,000
Market rate accounts	6.24 - 7.78	2,949
Negotiable certificates of deposit	9.00 -15.05	18,633
Savings account - trust fund	7.61 -12.42	52
Time certificates of deposit	7.60 -13.00	14,100
Total		$ 85,501

CITY OF STOCKTON

SCHEDULE OF INVESTMENTS
TRUST FUND
June 30, 1985

($ in thousands)	Interest Rate - %	Maturity Date	Amount
Arlo Cross Trust Fund			
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
St. Louis - SF Railway Co., First Mortgage	4.00	1997	1
Total bonds			31
Stocks			
El Paso Natural Gas Co.			*
Washington Natural Gas Co.			1
Burlington Northern, Inc.			*
Total stocks			1
Total Arlo Cross Trust Fund			$ 32

* Less than $1

CITY OF STOCKTON
ALL FUNDS

COMBINED SCHEDULE OF FUND TRANSFERS
For the Fiscal Year Ended June 30, 1985

($ in thousands)

Transfers from	Transfers to								
Fund Title	General	Special Revenue	Debt Service	Capital Projects	Special Assess-ments	Enter-prise	Internal Service	Trust and Agency	Total Transfers Out
Operating transfers									
General Fund	$ --	$ 20	$ 136	$ --	$ --	$ 98	$ --	$ 15	$ 269
Special Revenue Funds	929	--	--	2,398	--	--	--	865	4,192
Capital Projects Funds	28	--	--	--	36	--	--	--	64
Enterprise Funds	--	--	--	--	6	--	--	--	6
Total operating transfers in	957	20	136	2,398	42	98	--	880	4,531
Residual equity transfers									
General Fund	--	--	--	--	--	--	420	--	420
Enterprise Funds	--	--	--	--	--	--	145	--	145
Total residual equity transfers in	--	--	--	--	--	--	565	--	565
Total transfers in	$ 957	$ 20	$ 136	$ 2,398	$ 42	$ 98	$ 565	$ 880	$ 5,096

CITY OF STOCKTON

SCHEDULE OF FEDERAL GRANTS ACTIVITY
For the Fiscal Year Ended June 30, 1985

($ in thousands)

Grant Title	Grant Number	Grant Period		Receivable (Deferred) 7-01-84	Grant Revenue Received	Revenue From Other Sources	Expenditures	Advances Repayments or Adjustments	Receivable (Deferred) 6-30-85 Grantor	Receivable (Deferred) 6-30-85 Local
Office of Criminal Justice Planning Operation Stay-in-School	J-5118-1-83	1-01-84	12-31-84	$ 4	$ 15	$ --	$ 11	$ --	$ --	$ --
Economic Development Administration Planning Grant	07-25-01679-60	4-01-84	2-28-86	--	46	20	80	--	14	--
Federal Emergency Management Agency Levee Repair	FENA-677 DR	9-25-83	9-08-84	--	10	4	14	--	--	--
Department of Interior Laughlin Park Development	LWCF No. 06-009-81	9-02-83	6-30-88	--	--	270	324	--	54	--
Total - Special Grants Fund				4	71	294	429	--	68	--
Department of Treasury Revenue Sharing	Entitlement Period 16	10-01-84	9-30-85	1,735	3,438	1,015	3,737	651	1,670	--
Housing and Urban Development Urban Development Action Grant	B-80-AA-06-0022	7-09-80	Open	(274)	(219)	2	56	--	(1)	--
CDBG - 9th year	B-83-MC-06-0026	7-01-83	Open	(196)	1,183	--	1,379	--	--	--
CDBG - 10th year	B-84-MC-06-0026	7-01-84	Open	--	873	346	1,449	--	230	--
Total CDBG Fund				(196)	2,056	346	2,828	--	230	--
CDBG - Jobs Bill	B-83-MJ-06-0026	7-01-83	Open	55	505	--	454	--	4	--
Total				$ 1,324	$ 5,851	$ 1,657	$ 7,504	$ 651	$ 1,971	$ --

Increase (decrease) in accrued federal grants and subsidies	
Special Grants Fund	2
Revenue Sharing Fund	(64)
Urban Development Action Grant Fund	273
Community Development Block Grant Fund	426
CDBG - Jobs Bill	(51)
Net increase in accrued federal grants and subsidies	586
Revenue during the year - federal grants and subsidies	$ 6,437

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STATISTICAL SECTION

CITY OF STOCKTON

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year	Total	General Government	Public Safety	Public Works	Libraries	Parks and Recreation	Debt Service
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(1)	69,698	26,747	17,074	16,977	3,239	4,921	740
1979-80	70,546	25,983	20,661	14,657	2,983	5,607	655
1980-81	74,246	24,203	24,154	16,346	3,246	5,628	669
1981-82	68,212	14,674	27,244	16,878	3,831	5,294	291
1982-83	69,102	10,490	28,570	19,090	4,290	6,086	576
1983-84	67,419	9,574	30,221	16,945	4,441	6,090	148
1984-85	72,461	6,660	33,806	20,075	4,541	7,228	151

(1) Government Fund Type (General, Special Revenue, Debt Service, Capital Projects, Special Assessments) expenditures start from fiscal year 1978-79 to current fiscal year.

SOURCE: City Finance Department

CITY OF STOCKTON

GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year	Total	Taxes	Licenses and Permits	Fines, Forfeits and Penalties	Use of Money and Property	Intergovern-mental	Charges for Services	Miscel-laneous
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(1)	68,450	21,544	1,203	614	2,796	36,094	4,437	1,762
1979-80	69,675	25,201	1,168	610	3,622	34,213	3,564	1,297
1980-81	74,237	27,569	1,314	658	4,435	33,940	4,064	2,257
1981-82	68,375	30,771	955	654	5,182	23,097	5,443	2,273
1982-83	68,588	33,173	1,469	547	5,068	18,706	5,899	3,726
1983-84	69,851	35,920	1,630	651	5,278	16,936	7,583	1,853
1984-85	73,367	40,178	1,340	709	5,282	15,637	8,467	1,754

(1) Governmental Fund Type (General, Special, Capital Projects, Special Assessments Funds) revenues start from fiscal year 1978-79 to current fiscal year.

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)
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
1983-84	8,800	12,769	557	1,649	191	8,627	854	508	29	2,298	36,282
1984-85	9,613	13,945	879	1,826	184	10,220	3,958	527	30	2,530	43,712

(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 subsequent fiscal years' 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
1975-76	$5,862	$5,700	97.2	$229	$5,929	101.2	$200	3.4
1976-77	6,172	5,987	97.0	173	6,160	99.8	197	3.2
1977-78	7,131	6,917	97.0	262	7,179	100.7	101	1.4
1978-79	3,592	3,521	98.0	222	3,743	104.2	122	3.4
1979-80	5,702	5,492	96.3	156	5,648	99.1	276	4.8
1980-81	6,407	6,192	96.6	194	6,386	99.7	183	2.9
1981-82	6,663	6,445	96.7	163	6,608	99.2	206	3.1
1982-83	7,322	6,919	94.5	131	7,050	96.3	487	6.7
1983-84	7,893	7,498	95.0	377	7,875	99.8	497	6.3
1984-85	8,690	8,256	95.0	436	8,692	100.0	495	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	Mineral	Utility Roll	Unsecured Roll	Tax Roll	Less Exemptions	Net Assessed Value
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
1983-84	3,514,636	-	210,452	309,322	4,034,410	470,114	3,564,296
1984-85	3,828,158	23,100	242,097	331,740	4,425,095	498,402	3,926,693

Fiscal Year	Land	Improvements	Personal Property	Total	Less Exemptions	Net Assessed Value
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
1983-84	884,981	2,796,512	352,917	4,034,410	470,114	3,564,296
1984-85	999,053	3,041,813	384,229	4,425,095	498,402	3,926,693

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
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
1983-84	4.0000	0.0156	-	0.3628	-	4.3784
1984-85	4.0000	0.0168	-	0.1316	-	4.1484

(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
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
1983-84	4,490	4,236	94.3	712
1984-85	4,886	4,448	91.0	709

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
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
1983-84	169,147 S	1,008,602	5,665	4,540	1,125	0.11	6.65
1984-85	176,934 S	1,106,274	5,015	3,980	1,035	0.09	5.85

(1) - 25% of Full Cash Value

C - Census

S- Population Estimate

1980 Federal Census Population - 149,779

SOURCE: State Controller's Office
City Finance Department

CITY OF STOCKTON

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL BONDED DEBT
JUNE 30, 1985

	Total G.O. Bond Debt	Percent Applicable	City's Share of Debt
City of Stockton	$ 5,015,000	100.00	$ 5,015,000
Stockton Unified School District	5,388,000	84.00	4,525,963
Lincoln Unified School District	1,540,000	80.90	1,245,909
Lodi Unified School District	10,279,000	20.67	2,125,016
San Joaquin Delta College	2,100,000	38.93	817,603
Other School Districts	735,000	00.08	564
Total	$25,057,000		$13,730,055

DEBT RATIOS
JUNE 30, 1985

Ratio of Direct Overlapping Debt to Assessed Full Cash Values	0.32%
Direct and Overlapping Debt Per Capita	$ 78
Taxable Assessed Full Cash Values Per Capita	$ 25,010

COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1985

Assessed Full Cash Value as of June 30, 1985 (1)	$4,349,826,936
Debt Limit - 15 Percent of Assessed Full Cash Value (2)	$ 652,474,040
Amount of Debt Applicable to Debt Limit	5,015,000
LEGAL DEBT MARGIN	$ 647,459,040
Percent of Charter Debt Limit Authorized	0.77%

(1) Assessed Value before exemptions applicable to 1984-85 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 (1) Debt Service	Total General Fund Expenditures	Percent of Debt Service to General Fund Expenditures
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
1983-84	85	49	134	52,462	0.26
1984-85	90	46	136	58,247	0.23

(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
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
1983-84	42.68	169,147	0.9	390,638	43.3	13
1984-85	44.10	176,934	4.6	407,500	43.4	13

1980 Federal Census Population - City - 149,779

1980 Federal Census Population - County 347,342

(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
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
1983-84	3,856	8.7	170,851	25.2
1984-85	3,132	(18.8)	125,625	(26.5)

*Single Permit System Started on January 1, 1976

SOURCE: City Community Development Department

CITY OF STOCKTON

PRINCIPAL TAXPAYERS
JUNE 30, 1985

Taxpayer	Nature of Business	Assessed Full Cash Value of Property In Thousands
Pacific Bell	Utility	$103,860
Pacific Gas and Electric Company	Utility	77,335
Corn Products Corporation	Corn Products	70,404
Diamond Walnut	Walnut processor	41,605
American Savings and Loan Association	Savings and Loan	29,691
Weberstown Shopping Center	Property Rentals	24,105
Del Monte	Food Cannery	18,842
American Telephone Company	Utility	15,764
AT&T Communications of California	Utility	15,615
Union Pacific Corporation	Utility	12,476

SOURCE: San Joaquin County Assessor, Auditor/Controller

CITY OF STOCKTON

SURETY BONDS OF PRINCIPAL OFFICIALS
JUNE 30, 1985

	Amount of Surety Bond (1)
S. Edward Griffith, City Manager	$250,000
Thomas Hargis, Assistant City Manager	250,000
Gerald Sperry, City Attorney	250,000
Frances Hong, 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
Roger Fong, Personnel Services 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.

SOURCE: City Finance Department

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1985

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
General Liability Excess	Progressive Casualty Co. Granite State Insurance Co. Industrial Underwriting	FE4681044 6185-2215 JE 884-4500	4-1-85 to 4-1-86	Excess Auto-Comp. General Liability, Errors and Omissions Liab. & Excess Non-Owned Aircraft Liab.	(Progressive) $500,000 XS SIR (Granite) $5,000,000 XS $1,000,000 (Industrial) $4,000,000 XS $6,000,000		$245,000
Aircraft Non-Ownership	Lloyds (Gutmann)	GM4332	3-15-85 to 4-1-86	Covers Leased or Rented Aircraft/Bodily Injury or Property Damage	$1,000,000 Single Limit		$ 1,093
Property Coverage Including Library Comprehensive Business Policy	Industrial Indemnity	SM-847-8326	1-1-85 to 1-1-86	Fire, Extended Coverage and Vandalism, Property, Library and contents Loss of Monies and Securities, Inside Outside/Depositors Forgery/ Employees Blanket Bond/ Agriculture Equipment. Also includes coverage for Fire, Riot, Explosion, Civil Commotion and Vandalism at (8) scheduled locations	Property $90,000,000 Contractors/Equip. & Radio Equip: $1,477,900 Misc. Property: $645,000 Computer Equip: $960,068 Exhibition Floater: $7,500 Vehicle Fleet XS $3,326,585 Blanket Bond: $250,000) Monies & Securities) $65,000 Inside) $25,000 Outside) $25,000 Dept. Forgery)	$10,000 $10,000 (Per Occurrence) $500	$ 70,430
Boiler & Machinery Insurance	Industrial Indemnity	SM-847-8326	1-1-85 to 1-1-86	Boilers; Compressed Air Storage Tanks	$500,000 Per Accident	$1,000 $ 500	$ 1,287
Liability - Owned Non-owned Pools	Western World	GLA-199140	5-15-85 to 9-15-85	OL&T Liability Coverage Owned, Non-owned Pools (5)	$500,000 CSL CI, PD incl. $500,000 Agg.	$100	$ 5,250
Master Policy Liability - Civic Auditorium	Comstock Insurance	302-100115	12-29-83 to 4-1-85	Comprehensive General - Bodily Injury Liability Property Damage Liability	$500,000 Each Occurrence Aggregate $500,000 Each	-0-	$ 500 Deposit

(Continued)

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1985
(Continued)

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
Hull Insurance	Marine Office of America	YC216844	8-26-84 to 8-26-85	All Risk, Property Damage on City Owned Boats	$7,955	$250	$ 311
Worker's Comp Excess	General Reinsurance Co.	X06683	1-1-85 to 1-1-86	Covers Employees for Occupational Injuries Illness Above our Self-Insured Retention	Statutory Limits Over $250,000 SIR	$250	$ 24,140
Finance Director Bond	United Pacific	U996107	2-1-83 to 2-1-86	Bond	$100,000	-0-	$ 1,148
Medical Coverage (Cost Plus)	Blue Cross	GRP 4-30694	8-1-84 to 8-1-85	Medical Care Services	Various	$100	Varies by Employee Group
Medical Coverage	Operating Engineers	GRP 4-25891	8-1-84 to 8-1-85	Medical Care Services Dental Care Services Optical Care Services	Various	-0-	$ 194
Prescription Coverage	Blue Cross	GRP 4-30695	1-1-85 to 1-1-86	Prescriptions	$1.00 Deductible Per Prescriptions	$1.00	$7.00 Per Month Per Employee
Dental Coverage	California Dental Service	Self-funded	10-1-84 to 10-1-85	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	7-1-84 to 6-30-85	Dental Care Service	Varied Coverages with Co-Payment Including Orthodontic	Co-Payment	Varies by Employee Group

(Continued)

CITY OF STOCKTON

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1985
(Continued)

Type of Coverage	Company	Policy No.	Period	Details of Coverage	Limits	Deductible	Premium
Vision Care	Vision Service Plan	492-000	1-1-85 to 1-1-86	Vision Care Services	Vision Exam Every 12 months Lenses Every 12 months Frames Every 24 months	$7.50 Per Family Member	$9.70 Per Month Per Employee
X.I.P. Travel AD&D	American Home	GTP899 73-81	1-24-85 to 1-24-86	Coverage for Accidental Death and Dismemberment While on City Business Inc. Travel Within City Limits - Commute	$200,000 Per Employee $600,000 Aggregate	-0-	$ 3,000
Accident Travel Aid	American Home	GTP899 75-68	3-5-84 to 3-5-85	Accidental Death and Dismemberment While on City Business, Outside City Aggregate Per Accident $600,000	Salaried Employees: Under $15,000 - $100,000 Over $15,000 - $200,000	-0-	$ 711
Life, Long-Term Disability	Standard	336920	11-1-84 to 11-1-85	Life Insurance, Accidental Death and Dismemberment & Long Term Disability	Various	Various	Exceeds $20,000 Monthly

SERVICE CONTRACTS

Contractor	Services	Period	Type Contract	Service Fee
George Hills Co., Inc.	General-Auto Liability	To 6-30-83	Self Renews Annually	$2,400 for Administration Time & Expense for Field Work Limited to $27,400 Maximum
Industrial Indemnity	Worker's Compensation	Eff 1-1-83	Self Renews Annually	$3,785.60 Monthly

SOURCE: City Finance Department

CITY OF STOCKTON

COMBINED SCHEDULE OF BONDS ISSUED AND OUTSTANDING
JUNE 30, 1985

TYPE OF DEBT	Series No.	Effective Interest Rate - %	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Paid Prior Years	Paid 1984 - 1985	Outstanding 06-30-85	Maturing 1985 - 1986
General Obligation Bonds:									
Police Facility	1968	4.23	09-01-68	09-01-93	$ 1,850,000	$ 725,000	$ 90,000	$ 1,035,000	$ 95,000
Pollution Control (Sewer Utility)	1971	4.686	04-12-71	02-01-92	7,600,000	3,060,000	560,000	3,980,000	585,000
Total General Obligation Bonds					9,450,000	3,785,000	650,000	5,015,000	680,000
Special Assessment Bonds:									
Subdivision Improvements - Lincoln Village West	144	5.24	11-02-66	07-02-87	812,800	597,800	50,000	165,000	43,000
Streets, Curbs, and Walks - Sherwood Plaza	147	4.78	07-25-67	07-02-92	423,490	288,490	16,000	119,000	15,000
Offstreet Parking - Central Parking District									
Division 1	148-A	4.93	09-02-67	07-02-02	2,000,000	540,000	50,000	1,410,000	50,000
Division 2	148-B	5.35	02-02-68	07-02-02	1,000,000	290,000	25,000	685,000	25,000
Division 3	148-C	5.47	11-02-68	07-02-05	1,000,000	280,000	25,000	695,000	30,000
Division 4	148-D	7.00	04-02-70	07-02-05	583,000	-	-	583,000	-
Subdivision Improvements - Lincoln Village West No. 2	154	5.50	09-03-68	07-02-89	662,000	408,000	37,000	217,000	40,000
Sanitary Sewers - Sharps Lane Villas	155	5.64	10-29-68	07-02-94	172,499	112,499	7,000	53,000	3,000
Curbs, Gutters and Sidewalks - Watts Addition and Mountain View Terrace	156	5.65	06-10-69	07-02-84	106,464	102,464	4,000	-	-
Water Reservoir - Holiday Park	157	5.50	10-31-68	07-02-84	33,055	30,055	3,000	-	-
Subdivision Improvements - Lincoln Village West No. 3	158	5.90	07-02-69	07-02-89	553,000	326,000	33,000	194,000	35,000
Stockton Water Service Facilities District	159-A	6.20	07-02-69	07-02-99	850,000	225,000	25,000	600,000	25,000
Stockton Water Service Facilities District	159-B	7.32	07-02-74	07-02-99	1,650,000	345,000	50,000	1,255,000	55,000
Stockton Sewers - McKinley Assessment District	160	6.17	07-02-71	07-02-96	793,792	326,792	30,000	437,000	23,000
Subdivision Improvements - Lincoln Village West No. 4	161	6.50	09-02-69	07-02-89	267,000	191,000	1,000	75,000	15,000
Subdivision Improvements - Lincoln Village West No. 11	162	7.00	09-02-70	07-02-90	343,650	215,650	10,000	118,000	13,000
Subdivision Improvements - Lincoln Village West No. 10	163	7.00	09-02-70	07-02-90	439,450	234,450	22,000	183,000	23,000
Streets, Curbs and Gutters - Stockton Unified Assessment District	164	6.84	12-22-70	07-02-86	38,859	26,859	4,000	8,000	4,000
Subdivision Improvements - Hacienda Village	165	5.16	04-12-71	07-02-86	170,000	144,000	1,000	25,000	8,000
Subdivision Improvements - Lincoln Village West No. 16	166	6.09	07-02-71	07-02-91	303,000	150,000	7,000	146,000	12,000
Subdivision Improvements - Monte Diablo	167	6.75	10-12-71	07-02-87	41,048	26,048	3,000	12,000	4,000
Curbs Gutters and Sidewalks - Scotts-Taylor	168	6.00	02-02-72	07-02-87	16,690	10,690	2,000	4,000	1,000
Subdivision Improvements - Lincoln Village West No. 18	169	6.00	07-02-72	07-02-92	548,000	205,000	30,000	313,000	32,000

(Continued)

CITY OF STOCKTON
COMBINED SCHEDULE OF BONDS ISSUED AND OUTSTANDING
JUNE 30, 1985
(Continued)

TYPE OF DEBT	Series No.	Effective Interest Rate - %	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Paid Prior Years	Paid 1984 - 1985	Outstanding 06-30-85	Maturing 1985 - 1986
Special Assessment Bonds (Continued):									
Subdivision Improvements - Lincoln Village West No. 23	170	6.00	07-02-73	07-02-93	$ 690,000	$ 237,000	$ 29,000	$ 424,000	$ 29,000
Subdivision Improvements - Lincoln Village West No. 28	171	5.91	07-02-74	07-02-94	390,000	100,000	20,000	270,000	25,000
Subdivision Improvements - Stockton Triangle Industrial Park	172	7.55	10-01-74	07-02-91	1,165,000	455,000	35,000	675,000	80,000
Subdivision Improvements - Quail Lakes	173	7.81	11-15-74	07-02-95	2,700,000	695,000	105,000	1,900,000	115,000
Subdivision Improvements - Porter Avenue	174	7.33	12-17-74	07-02-90	192,788	87,788	15,000	90,000	20,000
Subdivision Improvements - Oregon Avenue	175	6.79	04-02-75	04-02-90	168,950	92,950	5,000	71,000	10,000
Subdivision Improvements - Quail Lakes No. 4	176	7.15	05-02-75	07-02-95	580,000	132,000	25,000	423,000	31,000
Subdivision Improvements - River Terrace No. 2	177	6.97	05-02-75	07-02-90	160,650	106,650	-	54,000	-
Subdivision Improvements - Quail Lakes No. 1	178	7.25	05-02-75	07-02-95	570,000	219,000	30,000	321,000	30,000
Subdivision Improvements - Venetian Gardens No. 1	179	7.41	05-02-75	07-02-95	1,850,000	645,000	65,000	1,140,000	65,000
Subdivision Improvements - Stockton Unified	180	7.00	07-02-75	07-02-95	643,640	178,640	26,000	439,000	30,000
Stockton Wastewater Services Facility District	181	7.19	07-02-75	07-0200	4,700,000	680,000	120,000	3,900,000	130,000
Subdivision Improvements - North Lake	182	7.25	05-02-76	07-02-96	433,000	83,000	20,000	330,000	20,000
Subdivision Improvements - Venetian Gardens No. 2	183	7.25	07-02-76	07-02-96	730,000	220,000	35,000	475,000	25,000
Subdivision Improvements - Quail Lakes No. 6	184	6.62	07-02-76	07-02-96	427,000	72,000	20,000	335,000	20,000
Subdivision Improvements - Lincoln Village West No. 40	185	6.62	07-02-76	07-02-96	244,000	79,000	10,000	155,000	10,000
Subdivision Improvements - Quail Lakes No. 5	186	6.62	07-02-76	07-02-96	256,000	66,000	10,000	180,000	15,000
Subdivision Improvements - El Pinal Industrial Park	187	6.68	10-12-76	07-02-97	1,460,000	246,000	55,000	1,159,000	60,000
Subdivision Improvements - Quail Lakes No. 7 and No. 8	188	6.73	07-12-76	07-02-97	552,000	101,000	20,000	431,000	25,000
Subdivision Improvements - Venetian Gardens No. 3	189	6.25	05-02-77	07-02-97	450,000	150,000	15,000	285,000	10,000
Subdivision Improvements - Quail Lakes No. 10	190	5.57	06-21-77	07-02-97	415,000	90,000	20,000	305,000	20,000
Sanitary Sewer - Country Club Sanitary Sewer	191	5.75	09-22-77	07-02-97	92,350	16,350	3,000	73,000	6,000
Subdivision Improvements - Coronado Commercial Complex	192	6.00	06-12-77	07-02-97	93,000	51,000	4,000	38,000	4,000
Subdivision Improvements - Quail Lakes No. 9 and No. 11	193	5.60	08-17-77	07-02-97	938,000	204,000	50,000	684,000	50,000
Sanitary Sewer - East Main - Burkett Community Assessment	194	7.50	07-17-78	07-02-98	310,716	50,716	20,000	240,000	10,000
Subdivision Improvements - March Brookside	195	5.25	02-15-78	07-02-98	1,620,270	295,270	60,000	1,265,000	55,000
Subdivision Improvements - Venetian Bridges No. 1	196	6.75	06-02-78	07-02-98	3,400,000	1,000,000	110,000	2,290,000	120,000
Subdivision Improvements - March Lane Da Vinci Drive	197	7.50	02-02-79	07-02-98	183,000	33,000	10,000	140,000	10,000
Subdivision Improvements - Quail Lakes #17	198	7.90	01-17-80	07-02-00	655,000	45,000	15,000	595,000	20,000

(Continued)

CITY OF STOCKTON
COMBINED SCHEDULE OF BONDS ISSUED AND OUTSTANDING
JUNE 30, 1985
(Continued)

TYPE OF DEBT	Series No.	Effective Interest Rate - %	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Paid Prior Years	Paid 1984 - 1985	Outstanding 06-30-85	Maturing 1985 - 1986
Special Assessment Bonds (Continued):									
Subdivision Improvements - Grupe Business Park	199	10.00	05-02-80	07-02-97	$ 2,510,000	$ 260,000	$ 100,000	$ 2,150,000	$ 100,000
Subdivision Improvements - Triangle Industrial Park #2	200	8.97	07-02-80	07-02-98	1,505,000	55,000	45,000	1,405,000	50,000
Subdivision Improvements - The Landing	201	11.25	11-15-82	07-02-83	5,128,000	-	468,000	4,660,000	150,000
Subdivision Improvements - Stockton Unified Assessment District 3	202	10.00	09-30-81	07-02-94	277,368	2,368	15,000	260,000	20,000
Subdivision Improvements - Moss Garden Stormwater District	203	10.00	11-25-81	07-02-94	206,000	6,000	10,000	190,000	10,000
Subdivision Improvements - Venetian Bridges No. 5	204	9.00	06-02-83	07-02-98	660,000	-	20,000	640,000	25,000
Subdivision Improvements - Western Pacific Industrial Park	205	10.50	09-20-83	07-02-09	3,800,000	-	-	3,800,000	5,000
North Stormwater Pumping Plant and Drainage - West Lane - Calaveras River	206	10.75	09-19-84	07-02-99	974,000	-	-	974,000	-
Stockton Airport Business Park	207	11.00	10-24-84	07-02-05	2,700,000	-	-	2,700,000	-
Arch Road Industrial Park	208	10.50	04-24-85	07-02-00	5,415,000	-	-	5,415,000	-
Total Special Assessment Bonds					62,053,529	11,830,529	2,045,000	48,178,000	1,861,000
Total Bonds - General Obligation and Special Assessments					$71,503,529	$15,615,529	$ 2,695,000	$53,193,000	$ 2,541,000

SOURCE: City Finance Department

CITY OF STOCKTON

MISCELLANEOUS STATISTICS
JUNE 30, 1985

GENERAL	
Date of Incorporation	1850
City Charter Adopted	1922
Council-Management Gov't	
Area-Square Miles	44.1
Elevation	23

PUBLIC WORKS	
Miles of Streets	553.8
Miles of Storm Sewers	265.7
Miles of Sanitary Sewers	533.2
Miles of Water Lines	194
Traffic Signals	177

FIRE PROTECTION	
No. of Fire Stations	12
No. of Fire Hydrants	4,500
Personnel (Full Time)	254
No. of Firefighters	234
Paramedic	
No. of Teams	5
Personnel Per Team	2
No. of Training Facilities	1
Fire Insurance Class	I

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	247
Other	128
Training Facilities:	
Police Range	1

EMPLOYEES - ALL DEPARTMENTS	
Full Time - Civil Service	1,300
Full Time - Non Competitive	15
Sub-Total	1,315
Temporary Employees	56
Part-Time Employees	308
Total	1,679

RECREATION	
Parks and Squares (City Parks 490 Acres)	46
Boating Facilities - Ramps (Louis Park & Buckley Cove)	8
Municipal Golf Courses (390 Acres)	3
Family Camp - Silver Lake	1
Pioneer Museum - Victory Park	1
Pixie Woods - Louis Park	1
Auditorium - Civic Center (3500 Capacity)	1
Senior Citizens Center - Oak Park-Senior Service Agency	2
Ice Rink - Oak Park	1
Community Centers	5
Swimming Pools	4
Baseball & Softball Diamonds	39
Tennis Courts	54

REGISTERED VOTERS	
City	76,954
County	54,071

LAND USE - SQUARE MILES	
Residential	11.6
Commercial	2.7
Industrial	1.5
Institutional	4.2
Vacant, Agricultural	8.2

GEOGRAPHICAL LOCATION

345 Miles north of Los Angeles
78 miles east of San Francisco;
Easy 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.

EDUCATION FACILITIES	
Elementary Schools	28
Junior High Schools	4
High Schools	3
Continuation High Schools	5
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
Total Bound Volumes	608,543

BUSINESS TAX CERTIFICATES	
Retail Sales and Service	5,194
Wholesalers	205
Manufacturers & Processors	152
Professions	1,800
Miscellaneous Contractors, Peddlers, Delivery Vehicles, etc.	2,171