

OVERVIEW

This section provides summaries designed to provide supplemental financial and statistical information to the Financial Plan. Key summaries provide information for four fiscal years; the last two completed fiscal years, the current year, and the year associated with the Financial Plan. The following schedules are included in this section:

Interfund Transactions

- ◆ Operating Transfers

Fund Balance

- ◆ Fund Balance as of June 30, 2015
- ◆ Fund Balance as of June 30, 2016

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
Tax & Franchise Revenues				
Sales & use tax				
General	6,973,180	7,360,545	8,046,500	8,865,000
Public Safety (SB509)	243,133	254,600	245,000	255,000
Property Tax in Lieu of Sales Tax	2,322,047	0	0	0
Property Tax	10,674,784	11,051,870	11,998,335	11,911,500
Transient Occupancy Tax	593,832	678,155	773,000	810,000
Franchise Fees	1,325,280	1,383,520	1,408,800	1,460,000
Documentary Stamp Tax	221,845	286,835	240,500	250,000
Excise Tax	236,700	292,500	325,000	350,000
Other	0	2,444,430	2,611,000	2,022,525
License & Permits				
Business Licenses	548,516	514,395	570,000	570,000
Animal Licenses	233,109	215,245	261,345	264,255
Other	3,267	4,105	1,600	3,000
Fines & Forfeitures				
Vehicle Code Fines	75,389	130,935	70,000	90,000
Code Enforcement	211,175	200,185	155,000	190,000
Other Fines & Forfeitures	9,699	6,165	5,500	5,500
Investment and Property Revenues				
Interest Earnings	(10,931)	145,170	55,000	80,000
Intergovernmental - State/County				
Motor Vehicle In Lieu Fee	0	0	0	0
Collection in Excess MVL	35,789	30,190	29,870	30,000
Police Training (POST)	53,851	42,360	91,550	45,000
School Resource officer	0	146,965	175,000	175,000
SJ Delta RATT	190,000	80,000	80,000	80,000
Neuter Grant		15,000	0	
Successor Agency	290,292	78,000	497,000	250,000
Service Charges				
Police Services				
Police Service Fees	156,611	158,940	160,000	160,000
Finger Prints Fees (City)	18,012	17,830	25,000	25,000
Finger Prints Fees (DOJ)	23,317	23,065	25,000	25,000
Booking Fees	1,353	130	0	0
Vehicle Repo Admin Fee	1,742	2,050	2,000	2,000
Asset Seizure	10,570	148,030	150,000	0
Abandoned Vehicle	29,510	31,040	30,000	30,000
Administrative Tow Fee	4,255	4,150	5,000	5,000
Outside Services	330	240		
Mutual Aid Reimbursement	9,461	19,490	11,250	20,000

Financial and Statistical Tables

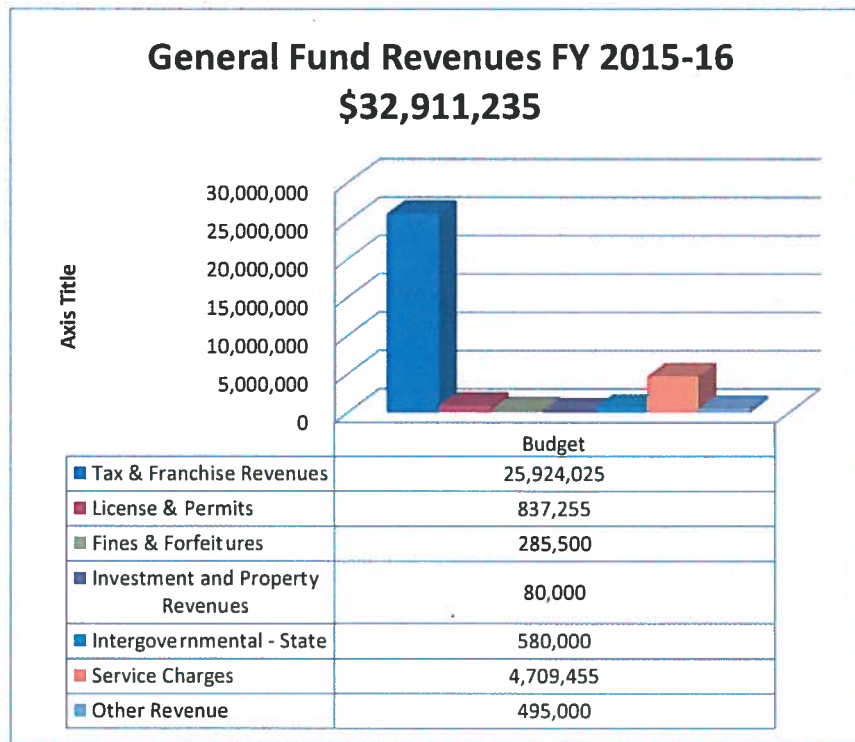
GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
Service Charges				
Fire Services				
Fire Service Fees	(225)	(240)	225	
Weed Abatement Fees	(4,375)	(6,130)	4,500	0
Mutual Aid Reimbursement	88,127	149,280	101,100	100,000
Community CPR Classes	800	520	240	
Recovery Fee	20,679	19,150	20,000	20,000
Fire Prevention Fee	59,135	58,240	60,000	60,000
Administration Citation Fee	2,772	1,395	0	0
Fire Inspection Fee	8,207	5,650	9,625	7,500
Parks & Recreation				
Senior Programs	33,704	27,400	30,000	30,000
Public Works				
Subdivision Plan Check Fees	214,663	134,865	300,000	220,000
Engineering & Inspection Fees	47,759	64,155	15,000	50,000
Development Agreement Fees	0	0	0	0
Special Service Fees	0	0	0	0
Area of Benefit Administration Fees	0	10,505	0	0
Right of Way Use	0	670	700	700
General Government				
Support Services	3,474,230	3,260,525	3,387,935	3,394,155
CDBG	4,839	1,875	5,000	5,000
Direct Labor	373,446	451,640	475,000	550,000
Police Grants	0	0	0	0
Administrative Recovery	1,229	545	0	0
Misc Service	3,597	1,975	2,500	5,000
CASP	35	120	100	100
Other	0	0	0	0
Other Revenue				
Sale of Property	893	12,505	0	
Rental Property	445,485	447,380	450,000	460,000
Miscellaneous Reimbursement	54,493	86,140	25,000	30,000
Donations	16,552	5,080	0	
Other	506,122	14,915	5,565	5,000
Total General Fund	29,838,281	30,514,295	32,940,740	32,911,235

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
Tax & Franchise Revenues	22,590,799	23,752,455	25,648,135	25,924,025
License & Permits	784,893	733,745	832,945	837,255
Fines & Forfeitures	296,262	337,285	230,500	285,500
Investment and Property Revenues	(10,931)	145,170	55,000	80,000
Intergovernmental - State	569,931	392,515	873,420	580,000
Service Charges	4,583,781	4,587,105	4,820,175	4,709,455
Other Revenue	1,023,545	566,020	480,565	495,000
Total General Fund	29,838,281	30,514,295	32,940,740	32,911,235



Financial and Statistical Tables

GENERAL FUND EXPENDITURES BY CATEGORY AND OPERATION

	Personnel	Materials & Supplies	Capital Outlay	Capital Improvement	Debt Service
General Government					
Legislation and Policy	657,695	116,235	0		0
Legal Services	0	182,920	0		0
City Administration	723,375	229,435	0		0
Public Works Administration	309,310	87,410	0		0
Non Departmental	13,875	2,714,280	0		0
Human Resources	398,545	48,770	0		0
Fiscal & Revenue Management	834,085	134,445	0		0
Facilities Maintenance	512,250	168,470	0		0
Fleet Maintenance	296,270	341,895	0		0
Public Safety					
Police Protection	12,067,115	1,225,855	0		
Animal Services	284,595	102,010	12,000		0
Fire Protection	5,420,275	882,565	0		0
Parks, Recreation, and Community Services					
Parks - Maintenance	2,579,830	625,840	0	52,500	0
Community Service - Library	0	126,120	0		0
Community Service - Special Events	221,530	253,215	8,635		0
Community Development					
Development Services-Dev Review	161,985	31,960	0		0
Public Utilities					
Storm Drainage	73,085	252,485	0		0
Transportation					
Streets	0	18,710	0		0
<i>Total General Fund Appropriation by Category</i>	<u>24,553,820</u>	<u>7,542,620</u>	<u>20,635</u>	<u>52,500</u>	<u>0</u>

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
General Fund				
Operating Transfers In				
<i>Development Fees Fund</i>	221,630	36,615		
<i>Public Safety Endowment Fund</i>		88,105		
<i>Development Services Fund</i>				
Total	221,630	124,720	0	0
Operating Transfers Out				
<i>Police Grants Fund</i>				
<i>Recreation Fund</i>	(225,000)	(225,000)	(225,000)	(200,000)
<i>Development Services Fund</i>	(1,493,474)			(560,000)
<i>PFIP Sewer</i>		(165,150)	(162,500)	(175,000)
Total	(1,718,474)	(390,150)	(387,500)	(935,000)
Police Grants Fund				
Operating Transfers In				
<i>Public Safety Sales Tax</i>	60,846	75,138		
Total	60,846	75,138	0	0
Recreation Fund				
Operating Transfers In				
<i>General Fund</i>	225,000	225,000	225,000	200,000
Total	225,000	225,000	225,000	200,000
Development Agreement Fees Fund				
Operating Transfers In				
<i>SA/RDA Bond Fund</i>			3,864,030	
<i>Government Building Facilities Fee Fund</i>		1,590,655		
Operating Transfers Out				
<i>General Fund</i>	(221,630)	(36,615)		
<i>Development Services Fund</i>	(440,685)			(200,000)
<i>Government Building Facilities Fee Fund</i>	(1,590,655)			
<i>Information Technology Fund</i>				
Total	(2,252,970)	1,554,040	3,864,030	(200,000)
Public Safety Sales Tax Fund				
Operating Transfers Out				
<i>General Fund</i>		(75,138)		
Total	0	(75,138)	0	0

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
Public Safety Endowment Fund				
Operating Transfers Out				
<i>General Fund</i>		(88,105)		
<i>Government Building Facilities Fee Fund</i>	(1,300,000)			
Total	(1,300,000)	(88,105)	0	0
Development Services Fund				
Operating Transfers In				
<i>General Fund</i>	1,493,474			560,000
<i>Development Fee Fund</i>	440,685			200,000
Total	1,934,159	0	0	760,000
Subsidized Street Project Fund				
Operating Transfers Out				
<i>Successor Agency</i>				
Total	0	0	0	0
Park Fees Fund				
Operating Transfer In				
<i>Golf Fund</i>				
Total	0	0	0	0
Successor Agency/RDA Bond Fund				
Operating Transfer In				
RDA Capital Projects		12,009,030		
Operating Transfers Out				
<i>Development Fee Fund</i>			(3,864,030)	
Total	0	0	(3,864,030)	0
Government Building Facilities Fee Fund				
Operating Transfers In				
<i>Public Safety Endowment Fund</i>	1,300,000			
<i>Development Fee Fund</i>	1,590,655			
Operating Transfers Out				
<i>Development Fee Fund</i>		(1,590,655)		
Total	2,890,655	(1,590,655)	0	0

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
Golf Fund				
Operating Transfer Out				
<i>Park Fees Fund</i>				
Total	0	0	0	0
PFIP Sewer Fund				
Operating Transfers In				
<i>General Fund</i>		165,150	162,500	175,000
Total	0	165,150	162,500	175,000
Sewer Maintenance & Operations Fund				
Operating Transfers In				
<i>Sewer Fee Fund</i>	24,522	11,685,350		
Operating Transfers Out				
<i>Sewer Fee Fund</i>	(419,060)	(16,198)		
Total	(394,538)	11,669,152	0	0
Sewer Fee Fund				
Operating Transfers In				
<i>Sewer Maintenance & Operations Fund</i>	419,060	16,198		
Total	419,060	16,198	0	0
Operating Transfers Out				
<i>Sewer Maintenance & Operations Fund</i>	(24,522)	(11,685,350)		
Total	(24,522)	(11,685,350)	0	0
Water Maintenance & Operations Fund				
Operating Transfers In				
<i>Water Fee Fund</i>	67,468	532,140		
Total	67,468	532,140	0	0
Water Fee Fund				
Operating Transfers Out				
<i>Water Maintenance & Operations</i>	(67,468)	(532,140)		
Total	(67,468)	(532,140)	0	0
Information Technology Fund				
Operating Transfers In				
<i>Development Agreement Fees Fund</i>				
Total	0	0	0	0
Vehicle Fund				

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2012-13	Actual 2013-14	Estimate 2014-15	Budget 2015-16
Operating Transfers Out				
<i>Equipment Fund</i>				(10,000)
Total	0	0	0	(10,000)
Equipment Fund				
Operating Transfers In				
<i>Vehicle Fund</i>				10,000
Total	0	0	0	10,000
Self Insurance Risk Fund				
Operating Transfers In				
<i>SIRA Insurance Fund</i>		100,000		
Total	0	100,000	0	0
SIRA Insurance Fund				
Operating Transfers Out		(100,000)		
<i>Self Insurance Risk Fund</i>		(100,000)		
Total	0	(100,000)	0	0
Successor Agency				
Operating Transfers In				
<i>Subsidized Street Project Fund</i>				
NET OPERATING TRANSFERS	0	12,009,030	0	0

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

	ACTUAL FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-15
GENERAL FUND						
Restricted - Police/Asset Seizure	221,476	150,000	20,190			351,286
Assigned Public Facilities Oversizing	5,019,867	325,000			162,500	5,182,367
Assigned Economic Revitalization	1,027,968			652,315		1,680,283
Assigned for Economic Emergencies & Uncertainties	3,005,588			210,590		3,216,178
Assigned for Fiscal Stability, Cash Flow, & Contingencies	7,521,469			518,975		8,040,444
Unassigned - Operations	1,350,229	32,465,740	29,241,785		1,606,880	2,967,304
TOTAL	18,146,597	32,940,740	29,261,975	1,381,880	1,769,380	21,437,862

ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

	ACTUAL FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-15
SPECIAL REVENUE FUNDS					
HOME Fund	0	969,145	969,145		0
CDBG	0	683,793	683,793		0
Police Grants	13,326	236,720	236,720		13,326
Supplemental Law Enforcement Services	31,921	115,095	108,100		38,916
Federal Transit	2,621,262	1,065,360	1,379,365		2,307,257
Recreation	443,168	920,935	1,137,010	225,000	452,093
Low and Moderating Housing	94,793	25,000	0		119,793
Traffic Signal Installation	6,272	0	0		6,272
Highway Interchange	48,890	0	2,990		45,900
Development Fees	3,551,277	96,980	2,348,415	3,864,030	5,163,872
Major Equipment Purchase	561,389	856,800	1,009,810		408,379
Landscape Maintenance Districts	1,191,611	928,250	1,296,525		823,336
Public Safety Sales Tax	3,092,616	5,155,750	5,541,025		2,707,341
Public Safety Endowment	4,472,014	168,420	1,051,780		3,588,654
Development Services	1,044,977	1,974,000	2,271,425		747,552
TOTAL	17,173,516	13,196,248	18,036,103	4,089,030	16,422,691

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

	ACTUAL FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-15
CAPITAL IMPROVEMENT FUNDS						
Gas Tax	2,980,181	2,091,280	1,601,905			3,469,556
Regional Transportation Fee	8,713,318	920,160	389,995			9,243,483
Measure K	5,635,038	1,074,500	3,358,105			3,351,433
Local Transportation	4,159,562	1,058,650	1,040,070			4,178,142
Subsidized Street Projects	216,629	4,770,305	4,770,304			216,630
Parks Fee	2,985,086	588,175	1,944,324			1,628,937
SA/RDA Bonds Fund	11,901,975	2,000,000	10,037,925		3,864,030	20
Govt Building Facilities	3,897,763	1,566,500	1,020,310			4,443,953
Community Facilities District	10,925	170,005	133,396			47,534
PFIP - Drainage	4,704,345	194,695	3,702,875			1,196,165
PFIP - Transportation	9,992,829	1,197,075	5,953,545			5,236,359
TOTAL	55,197,651	15,631,345	33,952,754	0	3,864,030	33,012,212

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

	ACTUAL FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-15
ENTERPRISE FUNDS						
Golf Course	345,361	1,034,980	1,176,194			204,147
PFIP - Sewer	6,238,232	434,180	669,315	162,500		6,165,597
Sewer M & O	37,041,062	15,842,490	23,583,186			29,300,366
Sewer Fee	8,275,726	2,090,000	1,668,580			8,697,146
Solid Waste	4,573,203	9,159,120	11,046,750			2,685,573
Water M & O	36,276,082	10,894,205	18,248,710			28,921,577
Water Fee	4,067,960	1,469,000	2,332,605			3,204,355
PFIP - Water	988,864	964,335	694,025			1,259,174
TOTAL	97,806,490	41,888,310	59,419,365	162,500	0	80,437,935

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

	ACTUAL FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-15
INTERNAL SERVICE FUNDS						
Vehicle Purchase	761,405	76,895	137,280			701,020
Information Systems Equip	1,161,303	2,638,475	2,882,860			916,918
Equipment Purchase	154,035	141,645	141,600			154,080
SIR Insurance	981,959	2,648,515	2,717,010			913,464
SIRA Insurance Reserve	2,419,485	15,000	0			2,434,485
Payroll Tax Benefit	3,379,884	39,295	83,600			3,335,579
TOTAL	8,858,071	5,559,825	5,962,350	0	0	8,455,546
TOTAL CITY	197,182,325	109,216,468	146,632,547	5,633,410	5,633,410	159,766,246

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	PROJECTED FUND BALANCE 6-30-15	PROJECTED REVENUES 6-30-16	BUDGETED EXPENDITURES 6-30-16	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-16
GENERAL FUND						
Restricted - Police/Asset Seizure	351,286		7,800			343,486
Assigned Public Facilities Oversizing	5,182,367	350,000			175,000	5,357,367
Assigned Economic Revitalization	1,680,283				560,000	1,120,283
Assigned for Economic Emergencies & Uncertainties	3,216,178					3,216,178
Assigned for Fiscal Stability, Cash Flow, & Contingencies	8,040,444					8,040,444
Unassigned - Operations	2,967,304	32,561,235	32,161,775		200,000	3,166,764
TOTAL	21,437,862	32,911,235	32,169,575	0	935,000	21,244,522

ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	PROJECTED FUND BALANCE 6-30-15	PROJECTED REVENUES 6-30-16	BUDGETED EXPENDITURES 6-30-16	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-16
SPECIAL REVENUE FUNDS						
HOME Fund	0	78,420	78,420			0
CDBG	0	349,862	349,862			0
Police Grants	13,326	0				13,326
Supplemental Law Enforcement Services	38,916	115,000	94,500			59,416
Federal Transit	2,307,257	2,247,490	2,761,600			1,793,147
Recreation	452,093	878,300	1,304,895	200,000		225,498
Low and Moderating Housing	119,793	12,000	30,000			101,793
Traffic Signal Installation	6,272	0				6,272
Highway Interchange	45,900	0	0			45,900
Development Fees	5,163,872	96,155	550,000		200,000	4,510,027
Major Equipment Purchase	408,379	134,300	298,435			244,244
Landscape Maintenance Districts	823,336	1,190,655	1,198,350			815,641
Public Safety Sales Tax	2,707,341	5,409,500	6,108,700			2,008,141
Public Safety Endowment	3,588,654	176,000	895,815			2,868,839
Development Services	747,552	1,977,000	3,481,080	760,000		3,472
TOTAL	16,422,691	12,664,682	17,151,657	960,000	200,000	12,695,716

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	PROJECTED FUND BALANCE 6-30-15	PROJECTED REVENUES 6-30-16	BUDGETED EXPENDITURES 6-30-16	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-16
CAPITAL IMPROVEMENT FUNDS						
Gas Tax	3,469,556	1,552,200	1,746,685			3,275,071
Regional Transportation Fee	9,243,483	963,900	15,000			10,192,383
Measure K	3,351,433	1,127,000	215,270			4,263,163
Local Transportation	4,178,142	1,029,390	1,042,080			4,165,452
Subsidized Street Projects	216,630	0	0			216,630
Parks Fee	1,628,937	333,910	1,173,870			788,977
SA/RDA Bonds Fund	20	29,672,000	24,981,173			4,690,847
Govt Building Facilities	4,443,953	1,566,500	1,460,000			4,550,453
Community Facilities District	47,534	249,585	249,391			47,728
PFIP - Drainage	1,196,165	309,615	705,645			800,135
PFIP - Transportation	5,236,359	1,015,205	594,160			5,657,404
TOTAL	33,012,212	37,819,305	32,183,274	0	0	38,648,243

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	PROJECTED FUND BALANCE 6-30-15	PROJECTED REVENUES 6-30-16	BUDGETED EXPENDITURES 6-30-16	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-16
ENTERPRISE FUNDS						
Golf Course	204,147	1,061,365	1,117,625			147,887
PFIP - Sewer	6,165,597	613,425	2,062,215	175,000		4,891,807
Sewer M & O	29,300,366	15,636,000	22,675,495			22,260,871
Sewer Fee	8,697,146	2,105,000	1,654,130			9,148,016
Solid Waste	2,685,573	9,161,000	10,110,335			1,736,238
Water M & O	28,921,577	9,835,000	16,023,486			22,733,091
Water Fee	3,204,355	1,524,000	2,288,935			2,439,420
PFIP - Water	1,259,174	1,579,500	72,120			2,766,554
TOTAL	80,437,935	41,515,290	56,004,341	175,000	0	66,123,884

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	PROJECTED FUND BALANCE 6-30-15	PROJECTED REVENUES 6-30-16	BUDGETED EXPENDITURES 6-30-16	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-16
INTERNAL SERVICE FUNDS						
Vehicle Purchase	701,020	14,500	312,930		10,000	392,590
Information Systems Equip	916,918	2,137,550	2,401,670			652,798
Equipment Purchase	154,080	15,000	173,200	10,000		5,880
SIR Insurance	913,464	2,712,530	3,226,515			399,479
SIRA Insurance Reserve	2,434,485	15,000	0			2,449,485
Payroll Tax Benefit	3,335,579	45,000	84,600			3,295,979
TOTAL	8,455,546	4,939,580	6,198,915	10,000	10,000	7,196,211
TOTAL CITY	159,766,246	129,850,092	143,707,762	1,145,000	1,145,000	145,908,576