

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, 2016
- ◆ Fund Balance as of June 30, 2017

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Tax & Franchise Revenues				
Sales & use tax				
General	7,360,545	7,961,635	8,865,000	11,335,000
Public Safety (SB509)	254,600	270,545	255,000	275,000
Property Tax in Lieu of Sales Tax	0	0	0	0
Property Tax	11,051,870	13,054,965	12,322,650	12,707,100
Transient Occupancy Tax	678,155	794,100	908,265	999,000
Franchise Fees	1,383,520	1,422,100	1,491,125	1,558,215
Documentary Stamp Tax	286,835	282,065	335,000	355,000
Excise Tax	292,500	387,900	435,000	450,000
Other	2,444,430	2,611,385	2,222,220	0
License & Permits				
Business Licenses	514,395	590,670	625,000	655,000
Animal Licenses	215,245	291,880	277,405	277,870
Other	4,105	1,765	3,000	3,000
Fines & Forfeitures				
Vehicle Code Fines	130,935	83,140	88,500	91,000
Code Enforcement	200,185	193,950	160,000	180,000
Other Fines & Forfeitures	6,165	6,605	4,000	5,500
Investment and Property Revenues				
Interest Earnings	145,170	169,170	200,000	200,000
Intergovernmental - State/County				
Collection in Excess MVL	30,190	29,865	29,770	30,000
Police Training (POST)	47,285	32,195	15,000	25,000
School Resource officer	146,965	183,140	175,000	175,000
SJ Delta RATT	80,000	80,000	80,000	80,000
Partnership Task Force	0	0	0	173,630
Mandated Cost Reimbursement	(4,925)	290,660	89,600	0
Neuter Grant	15,000	7,500	0	0
Water Resources	0	0	34,165	0
Successor Agency	78,000	497,705	273,740	269,140
Service Charges				
Police Services				
Police Service Fees	158,940	177,155	110,000	160,000
Finger Prints Fees (City)	17,830	26,920	20,200	22,000
Finger Prints Fees (DOJ)	23,065	21,005	20,200	22,000
Booking Fees	130	0	0	0
Vehicle Repo Admin Fee	2,050	2,195	2,300	2,000
Asset Seizure	148,030	274,330	50,000	0
Abandoned Vehicle	31,040	35,965	34,000	35,000
Administrative Tow Fee	4,150	4,440	3,200	4,000
Outside Services	240	0	0	0
Mutual Aid Reimbursement	19,490	9,560	6,250	20,000

Financial and Statistical Tables

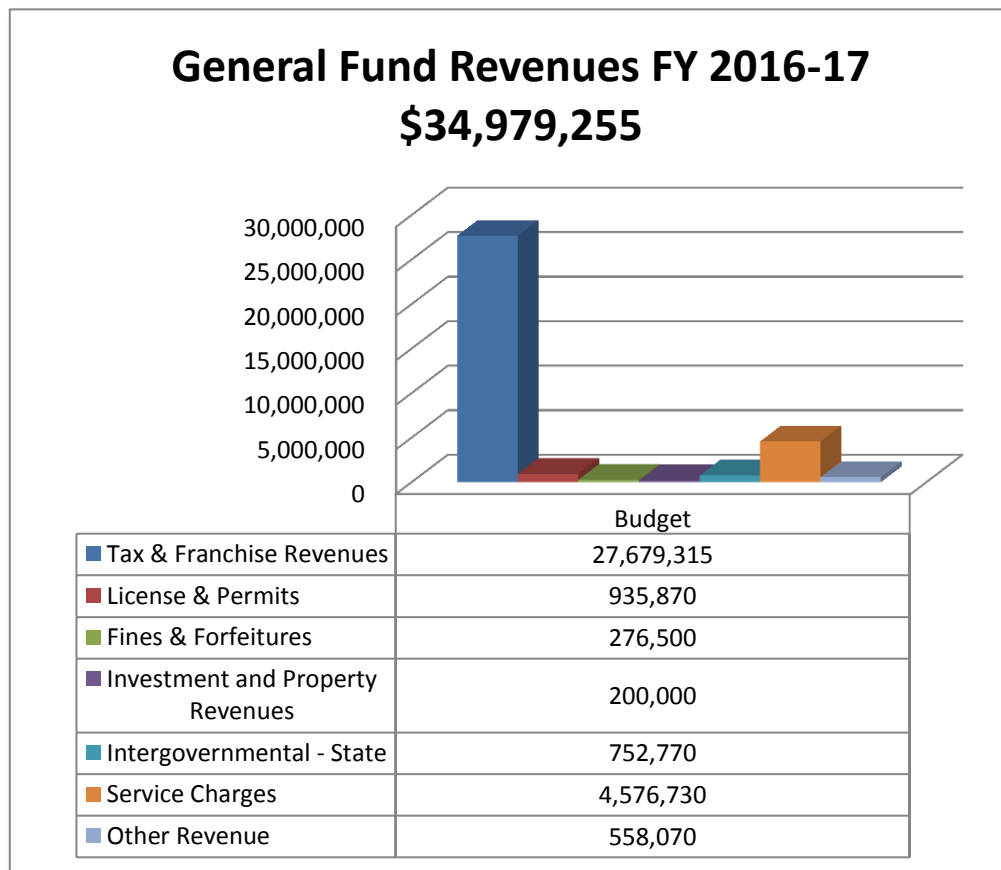
GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Service Charges				
Fire Services				
Fire Service Fees	(240)	245	225	0
Weed Abatement Fees	(6,130)	4,140	270	0
Mutual Aid Reimbursement	149,280	171,505	242,925	100,000
Community CPR Classes	520	240	250	0
Recovery Fee	19,150	21,545	17,500	20,000
Fire Prevention Fee	58,240	58,370	55,000	60,000
Administration Citation Fee	1,395	130	1,100	1,000
Fire Inspection Fee	5,650	9,620	7,500	8,500
Parks & Recreation				
Senior Programs	27,400	32,540	32,500	32,500
Public Works				
Subdivision Plan Check Fees	134,865	321,845	240,000	0
Engineering & Inspection Fees	64,155	12,695	38,000	0
Development Agreement Fees	0	0	0	0
Special Service Fees	0	0	0	0
Area of Benefit Administration Fees	10,505	0	46,350	0
Right of Way Use	670	695	710	730
General Government				
Support Services	3,260,525	3,392,670	3,394,155	3,473,460
CDBG	1,875	2,815	0	2,500
Direct Labor	451,640	497,600	550,000	600,000
Police Grants	0	0	0	0
Administrative Recovery	545	1,980	1,000	0
Misc Service	1,975	4,105	3,970	12,940
CASP	120	115	100	100
Other	0	0	0	0
Other Revenue				
Sale of Property	12,505	0	0	0
Rental Property	447,380	439,830	490,000	505,000
Miscellaneous Reimbursement	86,140	73,305	111,900	48,070
Donations	5,080	0	0	0
Other	14,915	4,980	5,000	5,000
Total General Fund	30,514,295	34,845,480	34,374,045	34,979,255

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Tax & Franchise Revenues	23,752,455	26,784,695	26,834,260	27,679,315
License & Permits	733,745	884,315	905,405	935,870
Fines & Forfeitures	337,285	283,695	252,500	276,500
Investment and Property Revenues	145,170	169,170	200,000	200,000
Intergovernmental - State	392,515	1,121,065	697,275	752,770
Service Charges	4,587,105	5,084,425	4,877,705	4,576,730
Other Revenue	566,020	518,115	606,900	558,070
Total General Fund	30,514,295	34,845,480	34,374,045	34,979,255



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	640,075	255,245			
Legal Services	0	203,000			
City Administration	773,535	140,370			
Public Works Administration	234,485	86,240			
Non Departmental	20,000	2,793,030		39,000	
Human Resources	457,465	124,620			
Fiscal & Revenue Management	998,780	176,140			
Facilities Maintenance	711,815	178,950			
Fleet Maintenance	335,005	347,545			
Public Safety					
Police Protection	12,911,339	1,261,075			
Animal Services	326,555	104,710			
Fire Protection	5,999,140	939,440		69,500	
Parks, Recreation, and Community Services					
Parks - Maintenance	2,776,185	659,070	17,015	181,250	
Community Service - Library	0	130,690	0		
Community Service - Special Events	222,110	258,945	10,500		
Community Development					
Development Services-Dev Review					
Public Utilities					
Storm Drainage	90,596	290,855			
Transportation					
Streets		22,640			
Total General Fund Appropriation by Category	26,497,085	7,972,565	27,515	289,750	0

Financial and Statistical Tables

OPERATING TRANSFERS

	Projected 2015-16	Proposed 2016-17
Operating Transfers In		
(1) Fire Grants Fund	36,670	
(2) Recreation Fund	200,000	200,000
(3) Development Agreement Fees Fund	3,811,408	
(4) Development Services Fund	700,000	120,000
(5) PFIP Sewer Fund	217,500	225,000
(6) Vehicle Fund	500,000	
(7) Equipment Fund	300,000	
(8) Equipment Fund	10,000	
Total Operating Transfers In	5,775,578	545,000

Operating Transfers Out		
(1) General Fund	(36,670)	
(2) General Fund	(200,000)	(200,000)
(5) General Fund	(217,500)	(225,000)
(6) General Fund	(500,000)	
(7) General Fund	(300,000)	
(4) General Fund - Economic Revitalization	(500,000)	(120,000)
(4) Development Agreement Fees Fund	(200,000)	
(3) Successor Agency/RDA Bond Fund	(3,811,408)	
(8) Vehicle Fund	(10,000)	
Total Operating Transfers Out	(5,775,578)	(545,000)

Purpose

- (1) To repay non-grant eligible expenditures (SAFER Grant)
- (2) Annual subsidy
- (3) Repayment of funds advanced for land purchase
- (4) Funding for General Plan Update
- (5) Annual transfer per 2013 PFIP Update
- (6) Funding to establish Vehicle Fund Reserve
- (7) Funding to establish Equipment Fund Reserve
- (8) To fund equipment purchases

GENERAL FUND RESERVE TRANSFERS

	Projected 2015-16	Proposed 2016-17
	<i>To</i>	<i>From</i>
(1) Assignment for Economic Emergencies & Uncertainties	238,350	
(2) Assignment for Fiscal Stability, Cash Flow, & Contingencies	595,872	
(3) Assignment for Capital Facilities	1,387,411	
(4) Assignment for Technology	1,734,263	
Unassigned Fund Balance		(3,955,896)
	3,955,896	(3,955,896)

Purpose

- (1) **Fully funds 10% reserve per Fund Balance Reserve Policy - R2015-56**
- (2) **Fully funds 25% reserve per Fund Balance Reserve Policy - R2015-56**
- (3) **Fully funds 4% reserve per Fund Balance Reserve Policy - R2015-56**
- (4) **Fully funds 5% reserve per Fund Balance Reserve Policy - R2015-56**

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SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	ACTUAL 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	462,239	50,000	353,770			158,469
Assigned Public Facilities Oversizing	5,420,343	435,000			217,500	5,637,843
Assigned Economic Revitalization	2,487,715	725,000			500,000	2,712,715
Assigned for Economic Emergencies & Uncertainties	3,230,178			238,350		3,468,528
Assigned for Fiscal Stability, Cash Flow, & Contingencies	8,075,444			595,872		8,671,316
Assigned for Capital Facilities	0			1,387,411		1,387,411
Assigned for Technology	0			1,734,263		1,734,263
Unassigned - Operations	4,252,569	33,164,045	31,185,701		4,992,566	1,238,347
TOTAL	23,928,488	34,374,045	31,539,471	3,955,896	5,710,066	25,008,892

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

	ACTUAL 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						
Fire Grants	0	296,050	332,720	36,670		0
HOME Fund	0	78,420	78,420			0
CDBG	0	882,930	479,750			403,180
Police Grants	15,279	136,362	136,513			15,128
Supplemental Law Enforcement Services	46,200	115,100	94,500			66,800
Federal Transit	2,660,486	2,239,405	2,932,770			1,967,121
Recreation	542,435	1,042,305	1,277,600	200,000		507,140
Low and Moderating Housing	2,778,000	130,000	2,630,000			278,000
Traffic Signal Installation	6,272	0	0			6,272
Highway Interchange	47,740	0	0			47,740
Development Fees	1,931,319	80,955	1,285,911	3,811,408	200,000	4,337,771
Major Equipment Purchase	626,400	752,250	1,036,050			342,600
Landscape Maintenance Districts	920,268	1,183,670	1,178,134			925,804
Public Safety Sales Tax	2,915,492	5,434,500	5,731,715			2,618,277
Public Safety Endowment	3,622,440	69,200	875,665			2,815,975
Development Services	1,363,489	2,401,735	3,481,940	700,000		983,284
TOTAL	17,475,820	14,842,882	21,551,688	4,748,078	200,000	15,315,092

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	ACTUAL FUND BALANCE 6-30-15	PROJECTED REVENUES 6-30-16	BUDGETED EXPENDITURES 6-30-16	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-16
CAPITAL IMPROVEMENT FUNDS					
Gas Tax	3,643,187	1,637,200	2,136,015		3,144,372
Regional Transportation Fee	9,745,984	999,570	367,875		10,377,679
Measure K	6,140,704	1,146,010	3,063,995		4,222,719
Local Transportation	5,612,904	1,476,060	953,970		6,134,994
Subsidized Street Projects	238,216	2,591,752	2,624,020		205,948
Parks Fee	2,602,286	210,535	1,879,850		932,971
SA/RDA Bonds Fund	13,084,647	29,671,675	37,374,128	3,811,408	1,570,786
Govt Building Facilities	5,755,452	2,295,750	2,333,715		5,717,487
Community Facilities District	122,778	240,980	193,880		169,878
PFIP - Drainage	4,151,781	304,900	3,521,970		934,711
PFIP - Transportation	11,022,779	941,000	3,848,430		8,115,349
TOTAL	62,120,718	41,515,432	58,297,848	3,811,408	41,526,894

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	ACTUAL 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	254,353	1,011,365	1,118,975		146,743
PFIP - Sewer	6,756,220	622,925	924,605	217,500	6,672,040
Sewer M & O	38,285,107	16,285,545	27,237,254		27,333,398
Sewer Fee	9,197,851	3,017,800	1,629,730		10,585,921
Solid Waste	4,580,159	9,331,075	11,772,430		2,138,804
Water M & O	37,058,114	10,276,190	19,991,145		27,343,159
Water Fee	3,505,288	2,097,750	2,507,590		3,095,448
PFIP - Water	1,438,836	1,047,700	224,660		2,261,876
TOTAL	101,075,928	43,690,350	65,406,389	217,500	79,577,389

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2016

	ACTUAL 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	702,068	14,500	322,560	500,000	10,000	884,008
Information Systems Equip	1,514,955	2,139,750	2,730,405			924,300
Equipment Purchase	201,638	25,000	218,910	310,000		317,728
SIR Insurance	1,033,647	2,873,343	1,591,500			2,315,490
SIRA Insurance Reserve	2,433,370					2,433,370
Payroll Tax Benefit	3,318,406		83,300			3,235,106
Retiree Health Savings Trust	500,117					500,117
TOTAL	9,704,201	5,052,593	4,946,675	810,000	10,000	10,610,119
TOTAL CITY	214,305,155	139,475,302	181,742,071	9,731,474	9,731,474	172,038,386

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	PROJECTED FUND BALANCE 6-30-16	PROJECTED REVENUES 6-30-17	BUDGETED EXPENDITURES 6-30-17	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-17
GENERAL FUND					
Restricted - Police/Asset Seizure	158,469		11,900		146,569
Assigned Public Facilities Oversizing	5,637,843	450,000		225,000	5,862,843
Assigned Economic Revitalization	2,712,715			120,000	2,592,715
Assigned for Economic Emergencies & Uncertainties	3,468,528				3,468,528
Assigned for Fiscal Stability, Cash Flow, & Contingencies	8,671,316				8,671,316
Assigned for Capital Facilities	1,387,411		250,750		1,136,661
Assigned for Technology	1,734,263				1,734,263
Unassigned - Operations	1,238,347	34,529,255	34,524,265	200,000	1,043,337
TOTAL	25,008,892	34,979,255	34,786,915	545,000	24,656,232

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, 2017

	PROJECTED FUND BALANCE 6-30-16	PROJECTED REVENUES 6-30-17	BUDGETED EXPENDITURES 6-30-17	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-17
SPECIAL REVENUE FUNDS					
Fire Grants	0	641,095	641,095		0
HOME Fund	0	86,339	86,339		0
CDBG	403,180	337,927	741,107		0
Police Grants	15,128				15,128
Supplemental Law Enforcement Services	66,800	115,100	70,000		111,900
Federal Transit	1,967,121	1,919,515	2,074,410		1,812,226
Recreation	507,140	981,600	1,438,012	200,000	250,728
Low and Moderating Housing	278,000	1,000	30,100		248,900
Traffic Signal Installation	6,272				6,272
Highway Interchange	47,740				47,740
Development Fees	4,337,771	267,635	87,200		4,518,206
Major Equipment Purchase	342,600	173,250	151,935		363,915
Landscape Maintenance Districts	925,804	1,233,770	1,148,980		1,010,594
Public Safety Sales Tax	2,618,277	5,584,500	6,101,900		2,100,877
Public Safety Endowment	2,815,975	17,000	761,045		2,071,930
Development Services	983,284	2,613,850	3,693,908	120,000	23,226
TOTAL	15,315,092	13,972,581	17,026,031	320,000	12,581,642

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	PROJECTED FUND BALANCE 6-30-16	PROJECTED REVENUES 6-30-17	BUDGETED EXPENDITURES 6-30-17	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-17
CAPITAL IMPROVEMENT FUNDS					
Gas Tax	3,144,372	1,519,200	1,809,893		2,853,679
Regional Transportation Fee	10,377,679	1,015,920	8,738,318		2,655,281
Measure K	4,222,719	1,171,100	2,778,650		2,615,169
Local Transportation	6,134,994	859,000	5,241,980		1,752,014
Subsidized Street Projects	205,948	6,697,050	6,697,050		205,948
Parks Fee	932,971	(814,000)	43,410		75,561
SA/RDA Bonds Fund	1,570,786				1,570,786
Govt Building Facilities	5,717,487	2,295,750			8,013,237
Community Facilities District	169,878	344,785	344,785		169,878
PFIP - Drainage	934,711	286,000	81,760		1,138,951
PFIP - Transportation	8,115,349	861,000	3,951,473		5,024,876
TOTAL	41,526,894	14,235,805	29,687,319		26,075,380

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	PROJECTED FUND BALANCE 6-30-16	PROJECTED REVENUES 6-30-17	BUDGETED EXPENDITURES 6-30-17	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-17
ENTERPRISE FUNDS					
Golf Course	146,743	1,024,255	1,168,330		2,668
PFIP - Sewer	6,672,040	549,500	3,638,130	225,000	3,808,410
Sewer M & O	27,333,398	17,552,000	22,702,475		22,182,923
Sewer Fee	10,585,921	3,180,000	9,674,105		4,091,816
Solid Waste	2,138,804	9,494,000	10,994,560		638,244
Water M & O	27,343,159	10,580,000	23,274,847		14,648,312
Water Fee	3,095,448	2,152,750	1,967,280		3,280,918
PFIP - Water	2,261,876	1,107,700	57,110		3,312,466
TOTAL	79,577,389	45,640,205	73,476,837	225,000	51,965,757

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	PROJECTED FUND BALANCE 6-30-16	PROJECTED REVENUES 6-30-17	BUDGETED EXPENDITURES 6-30-17	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-17
INTERNAL SERVICE FUNDS						
Vehicle Purchase	884,008	14,500	337,385			561,123
Information Systems Equip	924,300	2,474,710	2,959,240			439,770
Equipment Purchase	317,728	15,000	158,720			174,008
SIR Insurance	2,315,490	2,962,550	3,367,355			1,910,685
SIRA Insurance Reserve	2,433,370					2,433,370
Payroll Tax Benefit	3,235,106		90,000			3,145,106
Retiree Health Savings Trust	500,117					500,117
TOTAL	10,110,002	5,466,760	6,912,700			9,164,179
TOTAL CITY	171,538,269	114,294,606	161,889,802	545,000	545,000	124,443,190