

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, 2017
- ◆ Fund Balance as of June 30, 2018

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Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Tax & Franchise Revenues				
Sales & use tax				
General	7,961,635	9,111,985	11,448,600	11,850,175
Public Safety (SB509)	270,545	273,025	289,000	303,500
Property Tax	13,054,965	12,633,500	14,301,795	15,261,770
Transient Occupancy Tax	794,100	912,665	999,000	1,100,000
Franchise Fees	1,422,100	1,504,910	1,615,210	1,680,325
Documentary Stamp Tax	282,065	369,600	355,000	365,650
Excise Tax	387,900	482,400	495,000	540,000
Other	2,611,385	2,219,000	-	-
License & Permits				
Business Licenses	590,670	645,400	669,000	705,000
Animal Licenses	291,880	284,100	267,020	272,900
Other	1,765	2,765	2,000	2,000
Fines & Forfeitures				
Vehicle Code Fines	83,140	100,860	62,750	86,000
Code Enforcement	193,950	146,180	166,725	150,000
Other Fines & Forfeitures	6,605	4,310	9,070	8,000
Investment and Property Revenues				
Interest Earnings	169,170	613,000	200,000	350,000
Intergovernmental - State/County				
Collection in Excess MVL	29,865	29,770	33,080	33,000
Police Training (POST)	32,195	20,375	35,605	35,000
School Resource officer	183,140	183,380	172,000	192,000
SJ Delta RATT	80,000	80,000	80,000	80,000
Partnership Task Force	-	-	173,630	182,300
Mandated Cost Reimbursement	290,660	89,600	11,715	-
Neuter Grant	7,500	-	-	-
Water Resources	-	34,060	-	-
Service Charges				
Successor Agency	497,705	270,740	269,140	270,985
Police Services				
Police Service Fees	177,155	133,090	160,000	160,000
Finger Prints Fees (City)	26,920	19,600	16,750	22,000
Finger Prints Fees (DOJ)	21,005	18,425	16,175	22,000
Booking Fees	-	-	-	-
Vehicle Repo Admin Fee	2,195	2,130	2,300	2,200
Asset Seizure	274,330	55,230	107,980	0
Abandoned Vehicle	35,965	34,360	35,000	35,000
Administrative Tow Fee	4,440	3,295	3,000	4,000
Outside Services	-	-	-	-
Mutual Aid Reimbursement	9,560	6,250	20,000	-

Financial and Statistical Tables

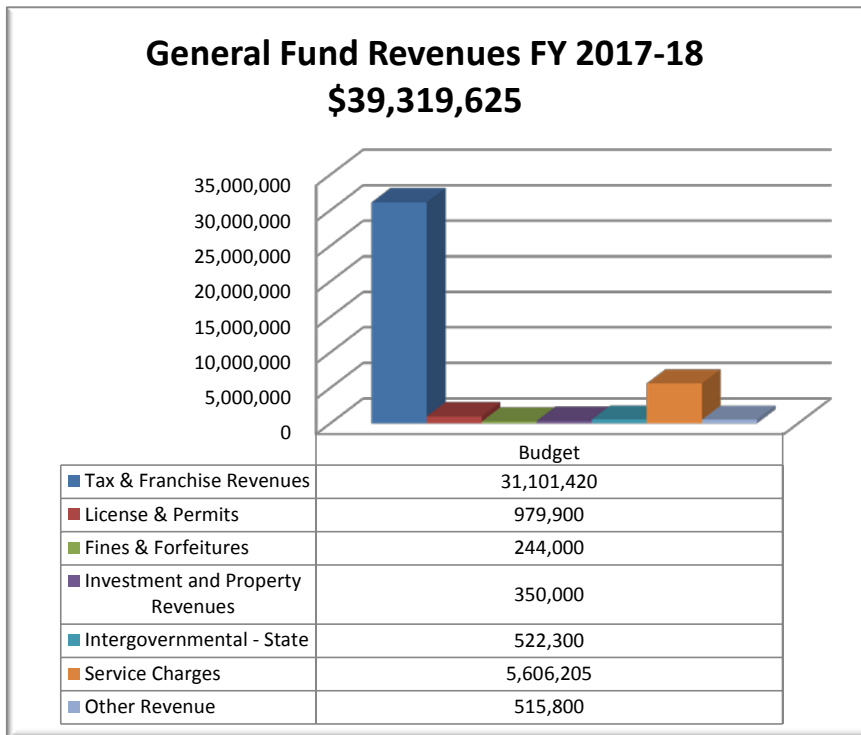
GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Service Charges				
Fire Services				
Fire Service Fees	245	260	2,600	3,000
Weed Abatement Fees	4,140	270	-	-
Mutual Aid Reimbursement	171,505	242,890	110,700	100,000
Community CPR Classes	240	290	100	-
Recovery Fee	21,545	20,550	15,000	20,000
Fire Prevention Fee	58,370	57,770	225,000	108,000
Administration Citation Fee	130	1,100	10,000	10,000
Fire Inspection Fee	9,620	-	-	-
Parks & Recreation				
Senior Programs	32,540	36,820	28,000	30,000
Subdivision Plan Check Fees	-	-	5,000	5,000
Parks Inspection	-	-	1,775	2,000
Design/Plan Review	-	-	4,500	4,500
Public Works				
Subdivision Plan Check Fees	321,845	228,375	-	-
Engineering & Inspection Fees	12,695	33,055	-	-
Area of Benefit Administration Fees	-	46,340	7,415	-
Right of Way Use	695	710	735	755
General Government				
Support Services	3,392,670	3,384,450	3,473,460	4,003,640
CDBG	2,815	3,235	3,000	3,000
Direct Labor	497,600	588,765	600,000	775,000
Administrative Recovery	1,980	1,330	600	-
Misc Service	4,105	4,135	32,000	25,000
CASP	115	120	105	125
Other Revenue				
Sale of Property	0	1,790	885	0
Rental Property	439,830	481,660	470,555	475,000
Miscellaneous Reimbursement	73,305	146,010	35,000	35,000
Other	4,980	6,040	6,465	5,800
Total General Fund	34,845,480	35,569,970	37,049,440	39,319,625

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
Tax & Franchise Revenues	26,784,695	27,507,085	29,503,605	31,101,420
License & Permits	884,315	932,265	938,020	979,900
Fines & Forfeitures	283,695	251,350	238,545	244,000
Investment and Property Revenues	169,170	613,000	200,000	350,000
Intergovernmental - State	623,360	437,185	506,030	522,300
Service Charges	5,582,130	5,193,585	5,150,335	5,606,205
Other Revenue	518,115	635,500	512,905	515,800
Total General Fund	34,845,480	35,569,970	37,049,440	39,319,625



Financial and Statistical Tables

GENERAL FUND EXPENDITURES BY CATEGORY AND OPERATION

	Personnel	Materials & Supplies	Capital Outlay	Capital Improvement
General Government				
Legislation and Policy	672,345	150,735	-	30,000
Legal Services	-	254,500	-	-
City Administration	711,104	139,220	-	-
Public Works Administration	235,629	88,710	240	-
Non Departmental	19,440	3,051,485	-	-
Human Resources	437,868	130,920	-	-
Fiscal & Revenue Management	1,032,914	194,525	-	-
Facilities Maintenance	731,414	197,030	-	-
Fleet Maintenance	332,806	387,520	-	-
Public Safety				
Police Protection	14,220,001	1,316,750	34,170	831,280
Animal Services	305,356	109,090	-	-
Fire Protection	6,688,965	957,400	43,700	22,500
Parks, Recreation, and Community Services				
Parks - Maintenance	3,219,037	704,240	15,000	321,000
Community Service - Library	-	122,725	-	-
Community Service - Special Events	237,503	429,055	36,150	38,750
Public Utilities				
Storm Drainage	89,281	337,320	-	-
Transportation				
Streets	-	22,730	-	-
<i>Total General Fund Appropriation by Category</i>	<u>28,933,663</u>	<u>8,593,955</u>	<u>129,260</u>	<u>1,243,530</u>

Financial and Statistical Tables

FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
<u>SPECIAL REVENUE FUNDS</u>				
120 Fire Grants				
Intergovernmental Grants	-	295,105	644,210	348,293
Other Financing Sources/Transfers	-	36,813	29,000	12,000
Total Fire Grants	-	331,918	673,210	360,293
130 HOME Fund				
Intergovernmental Grants	-	-	86,339	86,339
140 CDBG				
Intergovernmental Grants	285,194	158,522	908,317	337,927
150 Police Grants				
Intergovernmental Grants	176,310	166,313	114,481	-
160 Supplemental Law Enforcement Services				
Intergovernmental Grants	134,592	140,184	142,000	145,000
Investment Earnings	65	181	150	150
Total Supplemental Law Enforcement Services	134,656	140,366	142,150	145,150
190 Federal Transit				
Intergovernmental Grants	891,492	794,753	2,681,690	2,082,285
Charges for Services	99,757	107,831	106,875	111,800
Investment Earnings	652	2,596	2,170	2,200
Other Revenue	1,701	1,000	-	-
Total Federal Transit	993,602	906,180	2,790,735	2,196,285
200 Recreation				
Charges for Services	983,166	1,100,008	1,131,175	1,196,300
Investment Earnings	-	260	-	-
Other Revenue	8,621	12,628	16,500	15,000
Other Financing Sources/Transfers	225,000	200,000	200,000	250,000
Total Recreation	1,216,787	1,312,896	1,347,675	1,461,300
210 Low and Moderate Income Housing Asset Fund				
Investment Earnings	30,626	31,900	5,000	1,000
Other Revenue	23,032	110,034	5,520	-
Total Low and Moderate Income Housing Asset Fund	53,658	141,934	10,520	1,000
250 Development Fees				
Charges for Services	-	-	266,790	643,875
Investment Earnings	22,892	12,660	8,500	8,500
Other Revenue	69,231	72,154	260,965	20,000
Other Financing Sources/Transfers	-	3,811,408	-	-
Total Development Fees	92,123	3,896,222	536,255	672,375
260 Major Equipment Purchases				
Charges for Services	155,521	190,303	223,000	200,000
Investment Earnings	1,005	5,452	900	900
Other Financing Sources/Transfers	150,000	580,000	-	-
Total Major Equipment Purchases	306,526	775,755	223,900	200,900
280 Landscape and Maintenance Districts				
Charges for Services	928,261	1,184,196	1,214,140	1,256,035
Investment Earnings	184	627	-	-
Other Revenue	100	130	-	-
Total Landscape and Maintenance Districts	928,545	1,184,953	1,214,140	1,256,035

Financial and Statistical Tables
FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
320 Public Safety Sales Tax				
Sales Tax	5,309,676	5,440,599	5,729,855	5,858,500
Investment Earnings	20,012	33,333	13,000	13,000
Total Safety Sales Tax	5,329,688	5,473,932	5,742,855	5,871,500
330 Public Safety Endowment				
Intergovernmental Grants	168,409	52,169	-	-
Investment Earnings	30,111	40,033	17,000	17,000
Total Public Safety Endowment	198,520	92,202	17,000	17,000
340 Development Services				
Licenses and Permits	1,784,188	2,156,570	2,600,000	2,300,000
Charges for Services	455,305	444,773	1,472,564	1,335,150
Investment Earnings	814	2,925	2,200	2,200
Other Revenue	22,274	2,056	550	-
Other Financing Sources/Transfers	206,526	700,000	120,000	-
Total Development Services	2,469,107	3,306,324	4,195,314	3,637,350
<u>CAPITAL IMPROVEMENT FUNDS</u>				
420 Gas Tax				
Intergovernmental Revenue	2,040,788	1,585,952	1,493,500	2,111,985
Investment Earnings	3,861	13,296	7,700	8,000
Other Revenue	9,584	3,747	1,740	-
Total Gas Tax	2,054,233	1,602,995	1,502,940	2,119,985
430 Regional Transportation Impact Fee				
Charges for Services	1,042,788	1,217,222	1,212,465	2,178,945
Investment Earnings	42,126	99,502	48,900	48,900
Total Regional Transportation Impact Fee	1,084,914	1,316,724	1,261,365	2,227,845
440 Measure K				
Intergovernmental Revenue	1,099,719	1,109,692	1,138,700	1,165,000
Investment Earnings	29,285	47,468	22,600	22,600
Other Financing Sources/Transfers	-	25,512	-	-
Total Measure K	1,129,004	1,182,672	1,161,300	1,187,600
460 Local Transportation				
Intergovernmental Revenue	1,846,474	1,511,362	1,050,000	1,050,000
Investment Earnings	19,655	68,956	40,225	24,000
Other Revenue	2,391	1,602	500	-
Total Local Transportation	1,868,520	1,581,920	1,090,725	1,074,000
480 Subsidized Street Projects				
Intergovernmental Grants	1,492,741	535,595	7,775,375	1,386,755
Other Financing Sources/Transfers	-	1,124	-	-
Total Subsidized Street Projects	1,492,741	536,719	7,775,375	1,386,755
500 Parks Fees				
Charges for Services	1,054,657	1,283,536	550,000	769,400
Investment Earnings	20,752	33,541	9,000	9,000
Total Parks Fees	1,075,409	1,317,077	559,000	778,400
520 Successor Agency/RDA Bonds Fund				
Investment Earnings	7,644	47,487	62,500	50,000
Other Financing Sources/Transfers	2,000,000	29,671,675	-	-
Total Successor Agency/RDA Bonds Fund	2,007,644	29,719,162	62,500	50,000
540 Government Building Facilities				
Charges for Services	1,993,937	2,411,898	3,070,650	2,720,650
Investment Earnings	29,173	53,999	26,500	26,500
Total Government Building Facilities	2,023,110	2,465,897	3,097,150	2,747,150

Financial and Statistical Tables

FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
550 Community Facilities District				
Property Tax & Assessments	102,650	116,416	387,470	641,575
Charges for Services	77,354	188,956	-	-
Other Revenue	-	10	-	-
Total Community Facilities District	180,004	305,382	387,470	641,575
570 Flood Protection Improvements				
Charges for Services	-	-	-	1,572,500
580 PFIP - Drainage				
Charges for Services	281,635	332,665	363,000	336,000
Investment Earnings	32,502	55,885	26,000	26,000
Other Revenue	-	3,542	-	-
Total PFIP - Drainage	314,137	392,092	389,000	362,000
590 PFIP - Transportation				
Charges for Services	977,766	1,034,108	1,270,000	676,500
Investment Earnings	223,588	306,784	61,000	66,000
Other Revenue	481,808	-	-	-
Total PFIP - Transportation	1,683,162	1,340,892	1,331,000	742,500
ENTERPRISE FUNDS				
620 Golf Course				
Charges for Services	1,009,100	978,427	966,255	1,127,175
Other Revenue	20,865	20,279	20,000	20,000
Total Golf Course	1,029,965	998,706	986,255	1,147,175
630 PFIP - Sewer				
Charges for Services	498,991	617,455	437,500	262,750
Investment Earnings	44,747	82,789	44,500	44,500
Other Financing Sources/Transfers	193,950	241,200	247,500	270,000
Total PFIP - Sewer	737,688	941,444	729,500	577,250
640 Sewer M & O				
Charges for Services	16,173,331	16,121,044	16,690,000	16,755,000
Investment Earnings	231,932	478,420	232,500	235,000
Other Revenue	88,004	119,191	396,025	90,000
Other Financing Sources/Transfers	1,072,711	401,619	-	-
Total Sewer M & O	17,565,978	17,120,274	17,318,525	17,080,000
650 Sewer Fees				
Charges for Services	2,640,343	3,261,454	3,495,500	3,576,600
Intergovernmental Revenue	-	12,927	-	-
Investment Earnings	1,345	1,359	-	-
Other Financing Sources/Transfers	978,592	-	-	-
Total Sewer Fees	3,620,280	3,275,740	3,495,500	3,576,600
660 Solid Waste				
Charges for Services	8,860,396	9,156,447	9,970,200	12,044,500
Intergovernmental Grants	14,914	19,395	800	19,500
Investment Earnings	25,098	24,856	10,500	17,000
Other Revenue	385,686	150,680	147,360	85,000
Other Financing Sources/Transfers	-	-	1,410,000	-
Total Solid Waste	9,286,094	9,351,378	11,538,860	12,166,000
670 Solid Waste Cost Recovery				
Charges for Services	-	-	21,000	210,000

Financial and Statistical Tables
FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Estimate 2016-17	Budget 2017-18
680 Water M & O				
Charges for Services	11,333,167	10,188,275	10,680,260	10,945,000
Investment Earnings	297,810	535,782	235,000	235,000
Other Revenue	13,236	13,153	85,850	21,500
Other Financing Sources/Transfers	1,975,288	1,175,267		
Total Water M & O	13,619,501	11,912,477	11,001,110	11,201,500
690 Water Fees				
Charges for Services	1,669,489	2,309,274	2,310,450	2,657,200
Investment Earnings	19,976	31,934	16,995	12,750
Total Water Fees	1,689,465	2,341,208	2,327,445	2,669,950
700 PFIP - Water				
Charges for Services	1,283,327	1,435,040	1,400,000	1,140,775
Investment Earnings	(14,109)	12,719	9,200	9,700
Total PFIP - Water	1,269,218	1,447,759	1,409,200	1,150,475
INTERNAL SERVICE FUNDS				
820 Vehicle Purchase				
Investment Earnings	1,528	4,302	-	-
Other Revenue	89,723	16,423	-	-
Other Financing Sources/Transfers	-	500,000	450,000	-
Total Vehicle Purchase	91,251	520,725	450,000	-
830 Information Systems Equipment				
Investment Earnings	2,725	2,505	2,400	1,600
Other Revenue	2,038,475	2,137,550	2,472,310	2,493,530
Total Information Systems Equipment	2,041,200	2,140,055	2,474,710	2,495,130
840 Equipment Purchase				
Investment Earnings	-	-	-	-
Other Revenue	141,645	15,000	15,000	15,000
Other Financing Sources/Transfers	-	310,000	50,000	-
Total Equipment Purchase	141,645	325,000	65,000	15,000
860 SIR Insurance				
Investment Earnings	(331)	331	-	-
Other Revenue	2,657,866	2,822,490	3,044,535	3,478,085
Other Financing Sources/Transfers	-	-	130,440	425,000
Total SIR Insurance	2,657,535	2,822,821	3,174,975	3,903,085
870 SIR Insurance Reserve				
Investment Earnings	38,516	70,301	30,650	30,650
880 Payroll Tax Benefit				
Investment Earnings	44,793	33,219	-	-
Other Revenue	7,793	-	-	-
Total Payroll Tax Benefit	52,586	33,219	-	-

OPERATING TRANSFERS

	Projected 2016-2017	Proposed 2017-2018
Operating Transfers In		
(1) Fire Grants Fund	29,000	12,000
(2) Recreation Fund	200,000	250,000
(3) Development Services Fund	120,000	
(4) PFIP Sewer Fund	247,500	270,000
(5) Vehicle Fund	450,000	
(6) Equipment Fund	50,000	
(7) SIR Insurance Fund	130,440	425,000
Total Operating Transfers In	1,226,940	957,000

Operating Transfers Out		
(1) General Fund	(29,000)	(12,000)
(2) General Fund	(200,000)	(250,000)
(4) General Fund	(247,500)	(270,000)
(5) General Fund	(450,000)	
(6) General Fund	(50,000)	
(3) General Fund - Economic Revitalization	(120,000)	
(7) SIR Insurance Reserve Fund	(130,440)	(425,000)
Total Operating Transfers Out	(1,226,940)	(957,000)

Purpose

- (1) To repay non-grant eligible expenditures (SAFER Grant)
- (2) Annual subsidy
- (3) Funding for General Plan Update
- (4) Annual transfer per 2013 PFIP Update
- (5) Funding to establish Vehicle Fund Reserve
- (6) Funding to establish Equipment Fund Reserve
- (7) Funding for unanticipated claims

GENERAL FUND RESERVE TRANSFERS

		Projected 2016-2017	Proposed 2017-2018
		<i>To</i>	<i>From</i>
(1)	Assignment for Economic Emergencies & Uncertainties	306,741	
(2)	Assignment for Fiscal Stability, Cash Flow, & Contingencies	766,852	
(1)(2)	Unassigned Fund Balance	(1,073,593)	
		-	-

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**

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	ACTUAL 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/Auto Theft)	168,650	107,980	69,965			206,665
Assigned Public Facilities Oversizing	4,735,768	495,000			247,500	4,983,268
Assigned Economic Revitalization	3,023,460	1,290,310	565,925		120,000	3,627,845
Assigned for Economic Emergencies & Uncertainties	3,445,695			306,741		3,752,436
Assigned for Fiscal Stability, Cash Flow, & Contingencies	8,614,238			766,852		9,381,090
Assigned for Capital Facilities	1,378,278		250,750			1,127,528
Assigned for Technology	1,722,848					1,722,848
Unassigned - Operations	2,141,584	35,156,148	34,879,515		1,802,593	615,624
TOTAL GENERAL FUND	25,230,519	37,049,438	35,766,155	1,073,593	2,170,093	25,417,302

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

	ACTUAL 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	644,210	673,210	29,000		0
HOME Fund	0	86,339	86,339			0
CDBG	0	908,317	908,317			0
Police Grants	15,127	114,481	114,481			15,127
Supplemental Law Enforcement Services	100,811	142,150	70,000			172,961
Federal Transit	2,813,077	2,790,735	3,221,945			2,381,867
Recreation	566,660	1,147,675	1,571,045	200,000		343,290
Low and Moderate Housing	1,919,793	10,520	1,829,876			100,437
Traffic Signal Installation	6,272	0	0			6,272
Highway Interchange	47,740	0	0			47,740
Development Fees	5,032,143	536,255	725,790			4,842,608
Major Equipment Purchase	385,967	223,900	171,789			438,078
Landscape Maintenance Districts	1,169,868	1,214,140	1,140,755			1,243,253
Public Safety Sales Tax	2,657,932	5,742,855	5,563,350			2,837,437
Public Safety Endowment	2,842,254	17,000	706,640			2,152,614
Development Services	1,896,024	4,075,314	4,195,595	120,000		1,895,743
TOTAL SPECIAL REVENUE FUNDS	19,453,668	17,653,891	20,979,132	349,000	0	16,477,427

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	ACTUAL 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	3,281,769	1,502,940	1,666,355			3,118,354
Regional Transportation Fee	10,984,158	1,261,365	10,127,093			2,118,430
Measure K	5,816,860	1,161,300	3,407,735			3,570,425
Local Transportation	6,634,021	1,090,725	4,567,225			3,157,521
Subsidized Street Projects	213,828	7,775,375	7,775,374			213,829
Parks Fee	1,651,880	559,000	1,104,200			1,106,680
SA/RDA Bonds Fund	37,543,490	62,500	35,557,855			2,048,135
Govt Building Facilities	7,984,308	3,097,150	2,287,315			8,794,143
Community Facilities District	177,562	387,470	345,493			219,539
Flood Protection Improvement	0	0	0			0
PFIP - Drainage	5,129,069	389,000	3,603,280			1,914,789
PFIP - Transportation	11,829,134	1,331,000	5,318,478			7,841,656
TOTAL CAPITAL IMPROVEMENT FUNDS	91,246,079	18,617,825	75,760,403	0	0	34,103,501

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	ACTUAL 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	165,331	986,255	1,151,130			456
PFIP - Sewer	7,537,075	482,000	4,532,865	247,500		3,733,710
Sewer M & O	42,179,720	17,318,525	42,642,105			16,856,140
Sewer Fee	10,845,163	3,495,500	10,387,900			3,952,763
Solid Waste	2,280,563	11,538,860	13,053,305			766,118
Solid Waste Cost Recovery	0	21,000	0			21,000
Water M & O	36,149,098	11,001,110	28,716,955			18,433,253
Water Fee	3,227,044	2,327,445	2,276,470			3,278,019
PFIP - Water	2,813,885	1,409,200	94,650			4,128,435
TOTAL ENTERPRISE FUNDS	105,197,879	48,579,895	102,855,380	247,500	0	51,169,894

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2017

	ACTUAL FUND BALANCE 6-30-16	PROJECTED REVENUES 6-30-17	BUDGETED EXPENDITURES 6-30-17	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-17
INTERNAL SERVICE FUNDS						
Vehicle Purchase	932,945	0	587,826	450,000		795,119
Information Systems Equip	1,517,068	2,474,710	3,190,325			801,453
Equipment Purchase	433,805	15,000	276,450	50,000		222,355
SIR Insurance	925,904	3,044,535	3,949,000	130,440		151,879
SIRA Insurance Reserve	4,257,972	30,650	0		130,440	4,158,182
Payroll Tax Benefit	2,302,995	0	115,850			2,187,145
Retiree Health Savings Trust	500,489	0	0			500,489
TOTAL INTERNAL SERVICE FUNDS	10,871,178	5,564,895	8,119,451	630,440	130,440	8,816,622
TOTAL CITY	251,999,323	127,465,944	243,480,521	2,300,533	2,300,533	135,984,746

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 6-30-18	BUDGETED EXPENDITURES 6-30-18	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-18
GENERAL FUND						
Restricted - Police (Asset Seizure/Auto The	206,665	-	16,500	-	-	190,165
Assigned Public Facilities Oversizing	4,983,268	540,000	-	-	270,000	5,253,268
Assigned Economic Revitalization	3,627,845	1,290,310	303,700	-	-	4,614,455
Assigned for Economic Emergencies & Uncertainties	3,752,436	-	-	-	-	3,752,436
Assigned for Fiscal Stability, Cash Flow, & Contingencies	9,381,090	-	-	-	-	9,381,090
Assigned for Capital Facilities	1,127,528	-	382,250	-	-	745,278
Assigned for Technology	1,722,848	-	831,280	-	-	891,568
Unassigned - Operations	615,624	37,489,315	37,366,678	-	262,000	476,261
TOTAL GENERAL FUND	25,417,302	39,319,625	38,900,408	-	532,000	25,304,519

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, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 6-30-18	BUDGETED EXPENDITURES 6-30-18	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-18
SPECIAL REVENUE FUNDS						
Fire Grants	0	348,293	360,293	12,000	-	0
HOME Fund	0	86,339	86,339	-	-	0
CDBG	0	337,927	337,927	-	-	0
Police Grants	15,127	-	-	-	-	15,127
Supplemental Law Enforcement Services	172,961	145,150	130,910	-	-	187,201
Federal Transit	2,381,867	2,196,285	2,221,360	-	-	2,356,792
Recreation	343,290	1,211,300	1,674,891	250,000	-	129,699
Low and Moderate Housing	100,437	1,000	30,100	-	-	71,337
Traffic Signal Installation	6,272	-	-	-	-	6,272
Highway Interchange	47,740	-	-	-	-	47,740
Development Fees	4,842,608	672,375	1,085,000	-	-	4,429,983
Major Equipment Purchase	438,078	200,900	251,930	-	-	387,048
Landscape Maintenance Districts	1,243,253	1,256,035	1,079,025	-	-	1,420,263
Public Safety Sales Tax	2,837,437	5,871,500	6,030,224	-	-	2,678,713
Public Safety Endowment	2,152,614	17,000	250,225	-	-	1,919,389
Development Services	1,895,743	3,637,350	4,638,522	-	-	894,571
TOTAL SPECIAL REVENUE FUNDS	16,477,427	15,981,454	18,176,746	262,000	-	14,544,135

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 6-30-18	BUDGETED EXPENDITURES 6-30-18	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-18
CAPITAL IMPROVEMENT FUNDS						
Gas Tax	3,118,354	2,119,985	1,924,725	-	-	3,313,614
Regional Transportation Fee	2,118,430	2,227,845	16,000	-	-	4,330,275
Measure K	3,570,425	1,187,600	987,261	-	-	3,770,764
Local Transportation	3,157,521	1,074,000	3,131,350	-	-	1,100,171
Subsidized Street Projects	213,829	1,386,755	1,386,755	-	-	213,829
Parks Fee	1,106,680	778,400	500,000	-	-	1,385,080
SA/RDA Bonds Fund	2,048,135	50,000	-	-	-	2,098,135
Govt Building Facilities	8,794,143	2,747,150	-	-	-	11,541,293
Community Facilities District	219,539	641,575	645,975	-	-	215,139
Flood Protection Improvement	0	1,572,500	-	-	-	1,572,500
PFIP - Drainage	1,914,789	362,000	165,265	-	-	2,111,524
PFIP - Transportation	7,841,656	742,500	112,265	-	-	8,471,891
TOTAL CAPITAL IMPROVEMENT FUNDS	34,103,501	14,890,310	8,869,596	-	-	40,124,215

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 6-30-18	BUDGETED EXPENDITURES 6-30-18	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-18
ENTERPRISE FUNDS						
Golf Course	456	1,147,175	1,138,931	-	-	8,700
PFIP - Sewer	3,733,710	307,250	709,895	270,000	-	3,601,065
Sewer M & O	16,856,140	17,080,000	21,311,930	-	-	12,624,210
Sewer Fee	3,952,763	3,576,600	5,569,480	-	-	1,959,883
Solid Waste	766,118	12,166,000	11,798,737	-	-	1,133,381
Solid Waste Cost Recovery	21,000	210,000	-	-	-	231,000
Water M & O	18,433,253	11,201,500	16,328,344	-	-	13,306,409
Water Fee	3,278,019	2,669,950	2,016,925	-	-	3,931,044
PFIP - Water	4,128,435	1,150,475	65,325	-	-	5,213,585
TOTAL ENTERPRISE FUNDS	51,169,894	49,508,950	58,939,567	270,000	-	42,009,277

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 6-30-18	BUDGETED EXPENDITURES 6-30-18	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-18
INTERNAL SERVICE FUNDS						
Vehicle Purchase	795,119	-	346,185	-	-	448,934
Information Systems Equip	801,453	2,495,130	2,744,772	-	-	551,811
Equipment Purchase	222,355	15,000	68,855	-	-	168,500
SIR Insurance	151,879	3,478,085	3,779,351	425,000	-	275,613
SIRA Insurance Reserve	4,158,182	30,650	-	-	425,000	3,763,832
Payroll Tax Benefit	2,187,145	-	539,600	-	-	1,647,545
Retiree Health Savings Trust	500,489	-	-	-	-	500,489
TOTAL INTERNAL SERVICE FUNDS	8,316,133	6,018,865	7,478,763	425,000	425,000	7,356,724
TOTAL CITY	135,484,257	125,719,204	132,365,080	957,000	957,000	129,338,870