

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:

General Fund Overview

- ◆ Revenue/Expenditures

All Fund Revenues

Interfund Transactions

- ◆ Operating Transfers

Fund Balance

- ◆ Projected Fund Balance as of June 30, 2018
- ◆ Budgeted Fund Balance as of June 30, 2019

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Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Tax & Franchise Revenues					
Sales & use tax					
General	7,961,635	9,111,985	11,574,510	12,148,304	12,696,103
Public Safety (SB509)	270,545	273,025	282,723	303,500	318,675
Property Tax	13,054,965	12,633,500	14,476,479	15,456,265	16,477,355
Transient Occupancy Tax	794,100	912,665	1,008,223	1,100,000	1,210,000
Franchise Fees	1,422,100	1,504,910	1,624,344	1,731,188	1,818,866
Documentary Stamp Tax	282,065	369,600	379,939	415,284	436,049
Excise Tax	387,900	482,400	600,975	660,750	720,000
Other	2,611,385	2,219,000	0	0	0
License & Permits					
Business Licenses	590,670	645,400	706,712	674,450	675,798
Animal Licenses	291,880	284,100	282,323	248,795	270,783
Other	1,765	2,765	1,492	0	0
Fines & Forfeitures					
Vehicle Code Fines	83,140	100,860	76,992	98,432	93,000
Code Enforcement	193,950	146,180	155,882	149,530	150,000
Other Fines & Forfeitures	6,605	4,310	9,495	550	1,500
Investment and Property Revenues					
Interest Earnings	169,170	613,000	354,053	350,000	450,000
Intergovernmental - State/County					
Collection in Excess MVL	29,865	29,771	33,080	40,135	44,550
Police Training (POST)	32,195	20,375	36,710	12,800	25,000
School Resource officer	183,140	183,380	173,287	255,000	330,000
SJ Delta RATT	80,000	80,000	80,000	80,000	80,000
Partnership Task Force	0	0	174,908	97,000	200,000
Mandated Cost Reimbursement	290,660	89,610	11,719	4,714	5,000
Neuter Grant	7,500	0	0	0	0
Water Resources	0	34,060	0	0	0
Service Charges					
Successor Agency	497,705	270,740	269,139	270,985	257,695
Police Services					
Police Service Fees	177,155	133,090	179,292	206,938	175,000
Finger Prints Fees (City)	26,920	19,600	17,312	16,651	18,000
Finger Prints Fees (DOJ)	21,005	18,425	15,931	15,376	16,500
Vehicle Repo Admin Fee	2,195	2,130	2,866	3,185	2,700
Asset Seizure	274,330	55,232	109,700	52,995	50,000
Abandoned Vehicle	35,965	34,360	26,288	34,745	35,000
Administrative Tow Fee	4,440	3,295	3,350	3,810	3,800
Outside Services	0	0	0	0	10,000
Mutual Aid Reimbursement	9,560	6,250	7,500	2,530	5,000

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Service Charges					
Fire Services					
Fire Service Fees	245	260	2,386	3,019	3,000
Weed Abatement Fees	4,140	270	(440)	0	0
Mutual Aid Reimbursement	171,505	242,890	184,820	574,542	100,000
Community CPR Classes	240	290	100	760	300
Recovery Fee	21,545	20,550	14,176	20,780	20,000
Fire Prevention Fee	58,370	57,770	218,275	275,000	115,000
Administration Citation Fee	130	1,100	7,117	8,657	8,000
Fire Inspection Fee	9,620	0	0	0	0
Parks & Recreation					
Senior Programs	32,540	36,820	31,936	28,109	30,000
Subdivision Plan Check Fees	0	0	5,466	40,000	35,000
Parks Inspection	0	0	1,774	14,192	10,000
Design/Plan Review	0	0	6,050	12,347	12,000
Misc Service	0	3,966	15,864	15,000	15,000
Public Works					
Subdivision Plan Check Fees	321,845	241,222	0	0	0
Engineering & Inspection Fees	12,695	33,056	0	0	0
Area of Benefit Administration Fees	0	46,340	7,414	0	0
Right of Way Use	695	710	733	760	785
Community Development	0	(12,849)	0	0	0
General Government					
Support Services	3,392,670	3,384,450	3,478,180	4,003,640	4,017,440
CDBG	2,815	3,235	3,036	2,500	2,500
Direct Labor	497,600	588,765	716,406	850,000	850,000
Administrative Recovery	1,980	1,330	3,485	2,075	2,300
Misc Service	4,105	169	13,587	6,406	6,000
CASP	115	120	125	300	700
Other Revenue					
Sale of Property	0	1,790	882	0	0
Rental Property	439,830	481,660	464,025	462,757	470,000
Miscellaneous Reimbursement	73,305	146,008	51,479	105,925	40,000
Other	4,980	6,040	5,315	4,485	7,650
Total General Fund	34,845,480	35,569,980	37,907,415	40,865,166	42,322,049

Financial and Statistical Tables**GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE**

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
Tax & Franchise Revenues	26,784,695	27,507,085	29,947,193	31,815,291	33,677,048
License & Permits	884,315	932,265	990,527	923,245	946,581
Fines & Forfeitures	283,695	251,350	242,369	248,512	244,500
Investment and Property Revenues	169,170	613,000	354,053	350,000	450,000
Intergovernmental - State	623,360	437,196	509,704	489,649	684,550
Service Charges	5,582,130	5,193,586	5,341,868	6,465,302	5,801,720
Other Revenue	518,115	635,498	521,701	573,167	517,650
Total General Fund	34,845,480	35,569,980	37,907,415	40,865,166	42,322,049

Financial and Statistical Tables

GENERAL FUND EXPENDITURES BY CATEGORY AND OPERATION

	Personnel	Materials & Supplies	Capital Outlay	Capital Improvement
General Government				
Legislation and Policy	768,535	261,325	-	150,000
Legal Services	-	254,500	-	-
City Administration	929,970	232,415	-	-
Public Works Administration	210,605	166,735	-	-
Non Departmental	20,100	2,465,617	-	195,000
Human Resources	472,826	282,110	-	-
Fiscal & Revenue Management	1,070,960	217,540	-	-
Facilities Maintenance	832,160	237,850	-	-
Fleet Maintenance	373,345	414,830	-	-
Public Safety				
Police Protection	15,518,980	1,462,010	98,500	35,500
Animal Services	324,990	112,140	-	-
Fire Protection	6,937,660	1,069,140	0	36,000
Parks, Recreation, and Community Services				
Parks - Maintenance	3,585,450	792,760	15,500	391,000
Community Service - Library	-	128,595	-	-
Community Service - Special Events	257,790	501,520	0	0
Public Utilities				
Storm Drainage	193,900	410,350	-	-
Transportation				
Streets	73,975	25,750	-	-
<i>Total General Fund Appropriation by Category</i>	<u>31,571,246</u>	<u>9,035,187</u>	<u>114,000</u>	<u>807,500</u>

Financial and Statistical Tables

FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
<u>SPECIAL REVENUE FUNDS</u>				
120 Fire Grants				
Intergovernmental Grants	295,105	650,578	326,560	-
Other Financing Sources/Transfers	36,813	26,971	53,630	-
Total Fire Grants	331,918	677,549	380,190	-
130 HOME Fund				
Intergovernmental Grants	-	-	90,000	-
140 CDBG				
Intergovernmental Grants	158,522	61,365	1,073,627	355,563
150 Police Grants				
Intergovernmental Grants	166,313	92,476	154,275	-
160 Supplemental Law Enforcement Services				
Intergovernmental Grants	140,184	146,880	145,000	155,000
Investment Earnings	181	252	150	150
Total Supplemental Law Enforcement Services	140,366	147,132	145,150	155,150
190 Federal Transit				
Intergovernmental Grants	794,753	1,017,248	3,978,525	2,030,525
Charges for Services	107,831	113,524	109,575	123,215
Investment Earnings	2,596	4,232	2,200	2,200
Other Revenue	1,000	-	-	200,000
Total Federal Transit	906,180	1,135,004	4,090,300	2,355,940
200 Recreation				
Charges for Services	1,100,008	1,215,925	1,175,450	1,460,050
Investment Earnings	260	-	-	-
Other Revenue	12,628	15,587	10,000	15,000
Other Financing Sources/Transfers	200,000	200,000	250,000	-
Total Recreation	1,312,896	1,431,512	1,435,450	1,475,050
210 Low and Moderate Income Housing Asset Fund				
Investment Earnings	31,900	19,100	3,260	-
Other Revenue	110,034	5,941	16,750	-
Total Low and Moderate Income Housing Asset Fund	141,934	25,041	20,010	-
250 Development Fees				
Charges for Services	-	507,754	746,130	341,100
Investment Earnings	12,660	18,239	8,500	8,500
Other Revenue	72,154	259,135	20,000	-
Other Financing Sources/Transfers	3,811,408	-	-	-
Total Development Fees	3,896,222	785,128	774,630	349,600
260 Major Equipment Purchases				
Charges for Services	190,303	267,718	310,700	224,000
Investment Earnings	5,452	1,719	900	900
Other Financing Sources/Transfers	580,000	-	-	-
Total Major Equipment Purchases	775,755	269,437	311,600	224,900
280 Landscape and Maintenance Districts				
Charges for Services	1,184,196	1,203,602	1,256,035	1,077,800
Investment Earnings	627	940	-	-
Other Revenue	130	110	-	-
Total Landscape and Maintenance Districts	1,184,953	1,204,652	1,256,035	1,077,800

Financial and Statistical Tables
FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
320 Public Safety Sales Tax				
Sales Tax	5,440,599	5,976,289	6,357,040	6,611,322
Investment Earnings	33,333	8,352	12,500	12,500
Total Safety Sales Tax	5,473,932	5,984,641	6,369,540	6,623,822
330 Public Safety Endowment				
Intergovernmental Grants	52,169	-	-	-
Investment Earnings	40,033	7,644	17,000	17,000
Total Public Safety Endowment	92,202	7,644	17,000	17,000
340 Development Services				
Licenses and Permits	2,156,570	2,713,343	3,243,900	2,500,000
Charges for Services	444,773	1,908,460	3,281,380	2,373,530
Investment Earnings	2,925	4,232	2,200	2,200
Other Revenue	2,056	544	13,735	-
Other Financing Sources/Transfers	700,000	120,000	-	-
Total Development Services	3,306,324	4,746,579	6,541,215	4,875,730
CAPITAL IMPROVEMENT FUNDS				
420 Gas Tax				
Intergovernmental Revenue	1,585,952	1,390,641	1,981,745	3,179,655
Investment Earnings	13,296	18,848	8,000	9,500
Other Revenue	3,747	10,032	-	-
Total Gas Tax	1,602,995	1,419,521	1,989,745	3,189,155
430 Regional Transportation Impact Fee				
Charges for Services	1,217,222	1,732,921	2,275,590	1,834,425
Investment Earnings	99,502	29,121	48,900	48,900
Total Regional Transportation Impact Fee	1,316,724	1,762,042	2,324,490	1,883,325
440 Measure K				
Intergovernmental Revenue	1,109,692	1,130,884	1,170,015	3,204,000
Investment Earnings	47,468	39,787	22,600	22,600
Other Revenue			130	
Other Financing Sources/Transfers	25,512	-	-	-
Total Measure K	1,182,672	1,170,671	1,192,745	3,226,600
460 Local Transportation				
Intergovernmental Revenue	1,511,362	1,850,255	1,921,035	1,550,000
Investment Earnings	68,956	(5,666)	34,000	24,000
Other Revenue	1,602	815	1,400	-
Total Local Transportation	1,581,920	1,845,404	1,956,435	1,574,000
480 Subsidized Street Projects				
Intergovernmental Grants	535,595	1,442,959	8,819,505	-
Other Financing Sources/Transfers	1,124	-	-	-
Total Subsidized Street Projects	536,719	1,442,959	8,819,505	-
500 Parks Fees				
Charges for Services	1,283,536	1,827,114	2,243,205	2,267,700
Investment Earnings	33,541	4,528	9,000	9,000
Total Parks Fees	1,317,077	1,831,642	2,252,205	2,276,700
520 Successor Agency/RDA Bonds Fund				
Investment Earnings	47,487	136,335	65,000	50,000
Other Financing Sources/Transfers	29,671,675	-	-	-
Total Successor Agency/RDA Bonds Fund	29,719,162	136,335	65,000	50,000
540 Government Building Facilities				
Charges for Services	2,411,898	3,593,864	4,319,985	3,829,160
Investment Earnings	53,999	15,768	26,500	26,500
Other Revenue			105,130	
Total Government Building Facilities	2,465,897	3,609,632	4,451,615	3,855,660

Financial and Statistical Tables

FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
550 Community Facilities District				
Property Tax & Assessments	116,416	383,438	727,495	911,920
Charges for Services	188,956	-	-	-
Other Revenue	10	10	-	-
Total Community Facilities District	305,382	383,448	727,495	911,920
570 Flood Protection Improvements				
Charges for Services	-	-	-	-
580 PFIP - Drainage				
Charges for Services	332,665	479,656	961,805	691,585
Investment Earnings	55,885	16,363	26,000	26,000
Other Revenue	3,542	-	-	-
Total PFIP - Drainage	392,092	496,019	987,805	717,585
590 PFIP - Transportation				
Charges for Services	1,034,108	1,580,687	3,520,770	5,600,000
Investment Earnings	306,784	213,815	66,000	66,000
Other Revenue	-	-	-	-
Total PFIP - Transportation	1,340,892	1,794,502	3,586,770	5,666,000
ENTERPRISE FUNDS				
620 Golf Course				
Charges for Services	978,427	908,639	1,146,725	1,100,650
Other Revenue	20,279	20,469	20,000	20,000
Total Golf Course	998,706	929,108	1,166,725	1,120,650
630 PFIP - Sewer				
Charges for Services	617,455	1,053,241	872,190	819,490
Investment Earnings	82,789	33,111	44,500	44,500
Other Financing Sources/Transfers	241,200	300,487	330,375	4,353,000
Total PFIP - Sewer	941,444	1,386,839	1,247,065	5,216,990
640 Sewer M & O				
Charges for Services	16,121,044	16,584,502	16,777,400	17,128,750
Investment Earnings	478,420	197,736	235,000	229,000
Other Revenue	119,191	405,900	171,770	93,000
Other Financing Sources/Transfers	401,619	2,876,384	-	-
Total Sewer M & O	17,120,274	20,064,522	17,184,170	17,450,750
650 Sewer Fees				
Charges for Services	3,261,454	5,348,328	8,462,825	3,880,000
Intergovernmental Revenue	12,927	-	-	-
Investment Earnings	1,359	15,807	-	-
Other Financing Sources/Transfers	-	-	-	-
Total Sewer Fees	3,275,740	5,364,135	8,462,825	3,880,000
660 Solid Waste				
Charges for Services	9,156,447	10,523,177	12,217,905	13,691,195
Intergovernmental Grants	19,395	800	72,770	-
Investment Earnings	24,856	17,278	17,000	17,000
Other Revenue	150,680	171,586	83,630	85,000
Other Financing Sources/Transfers	-	-	-	-
Total Solid Waste	9,351,378	10,712,841	12,391,305	13,793,195
670 Solid Waste Cost Recovery				
Charges for Services	-	51,660	215,000	250,000

Financial and Statistical Tables
FUND REVENUE BY MAJOR CATEGORY AND SOURCE

	Actual 2015-16	Actual 2016-17	Estimate 2017-18	Budget 2018-19
680 Water M & O				
Charges for Services	10,188,275	10,657,249	11,602,530	11,214,125
Investment Earnings	535,782	180,582	235,000	235,000
Other Revenue	13,153	87,519	36,575	20,000
Other Financing Sources/Transfers	1,175,267	3,783,162		
Total Water M & O	11,912,477	14,708,512	11,874,105	11,469,125
690 Water Fees				
Charges for Services	2,309,274	2,956,396	3,363,775	2,993,850
Investment Earnings	31,934	9,391	12,750	12,750
Total Water Fees	2,341,208	2,965,787	3,376,525	3,006,600
700 PFIP - Water				
Charges for Services	1,435,040	1,816,232	2,250,625	2,127,900
Investment Earnings	12,719	18,108	9,700	9,700
Total PFIP - Water	1,447,759	1,834,340	2,260,325	2,137,600
INTERNAL SERVICE FUNDS				
820 Vehicle Purchase				
Investment Earnings	4,302	5,642	500	500
Other Revenue	16,423	35,676	11,000	10,000
Other Financing Sources/Transfers	500,000	450,000	-	69,500
Total Vehicle Purchase	520,725	491,318	11,500	80,000
830 Information Systems Equipment				
Investment Earnings	2,505	702	-	-
Other Revenue	2,137,550	2,472,310	2,493,530	2,278,720
Total Information Systems Equipment	2,140,055	2,473,012	2,493,530	2,278,720
840 Equipment Purchase				
Investment Earnings	-	-	-	-
Other Revenue	15,000	-	-	-
Other Financing Sources/Transfers	310,000	50,000	-	80,000
Total Equipment Purchase	325,000	50,000	-	80,000
860 SIR Insurance				
Investment Earnings	331	-	-	-
Other Revenue	2,822,490	3,087,590	3,471,885	3,647,835
Other Financing Sources/Transfers	-	-	425,000	450,000
Total SIR Insurance	2,822,821	3,087,590	3,896,885	4,097,835
870 SIR Insurance Reserve				
Investment Earnings	70,301	20,597	30,650	30,650
880 Payroll Tax Benefit				
Investment Earnings	33,219	(64,558)	-	-
Other Revenue	-	-	-	-
Total Payroll Tax Benefit	33,219	(64,558)	-	-

Financial and Statistical Tables

OPERATING TRANSFERS

		Projected 2017-2018	Proposed 2018-2019
Operating Transfers In			
(1)	Fire Grants Fund	53,630	-
(2)	Recreation Fund	250,000	
(3)	PFIP Sewer Fund	-	3,993,000
(4)	PFIP Sewer Fund	330,375	360,000
(5)	Vehicle Fund	-	69,500
(6)	Equipment Fund	-	80,000
(7)	SIR Insurance Fund	425,000	450,000
Total Operating Transfers In		1,059,005	4,952,500

Operating Transfers Out			
(1)	General Fund	(53,630)	0
(2)	General Fund	(250,000)	0
(4)	General Fund	(330,375)	(360,000)
(5)	General Fund	0	(69,500)
(6)	General Fund	0	(80,000)
(3)	General Fund - Public Facilities Oversizing	0	(3,993,000)
(7)	SIR Insurance Reserve Fund	(425,000)	(450,000)
Total Operating Transfers Out		(1,059,005)	(4,952,500)

Purpose

- (1) To repay non-grant eligible expenditures (SAFER Grant)
- (2) Annual subsidy-Moved to expenditure line in FY 2019
- (3) Funding for North Trunk Sewer Project # 11007
- (4) Annual transfer per 2013 PFIP Update
- (5) Funding to purchase vehicles in FY 2019
- (6) Funding to purchase equipment in FY 2019
- (7) Funding for unanticipated legal claims

Financial and Statistical Tables

GENERAL FUND RESERVE TRANSFERS

		Projected 2017-2018	Proposed 2018-2019
		<i>To</i>	<i>From</i>
(1)	Assignment for Economic Emergencies & Uncertainties	273,893	
(2)	Assignment for Fiscal Stability, Cash Flow, & Contingencies	684,732	
(3)	Assignment for Capital Facilities	491,807	
(4)	Assignment for Technology	1,268,227	
(1)(2)(3)(4)	Unassigned Fund Balance	(2,718,659)	
		-	-

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 Capital Facilities reserve per Fund Balance Reserve Policy - R2015-56
- (4) Fully funds Technology reserve per Fund Balance Reserve Policy - R2015-56

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 06-30-18	PROJECTED EXPENDITURES 06-30-18	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-18
GENERAL FUND							
Restricted - Police/Asset Seizure	181,574	52,995	93,245				141,324
Assigned Public Facilities Oversizing	4,945,250	660,750			330,375		5,275,625
Assigned Economic Revitalization	3,838,801	1,357,706	372,165			(1,519,320)	3,305,022
Assigned for Economic Emergencies & Uncertainties	3,759,419			273,893			4,033,312
Assigned for Fiscal Stability, Cash Flow, & Contingencies	9,398,549			684,732			10,083,281
Assigned for Capital Facilities	1,503,768		382,250	491,807			1,613,325
Assigned for Technology	1,879,710		1,131,280	1,268,227			2,016,657
Unassigned - Operations	2,362,818	38,793,715	38,574,974	(2,718,659)	303,630	909,320	468,590
TOTAL	27,869,888	40,865,166	40,553,914	0	634,005	(610,000)	26,937,135

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 06-30-18	PROJECTED EXPENDITURES 06-30-18	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-18
SPECIAL REVENUE FUNDS							
Fire Grants	0	326,560	380,190	53,630			0
HOME Fund	0	90,000	90,000				0
CDBG	0	1,073,627	1,073,627				0
Police Grants	18,902	154,275	154,255				18,922
Supplemental Law Enforcement Services	178,336	145,150	130,910				192,576
Federal Transit	3,108,726	4,090,300	4,090,300				3,108,726
Recreation	513,754	1,185,450	1,612,060	250,000			337,144
Low and Moderating Housing	1,944,834	20,010	1,859,980				104,864
Traffic Signal Installation	6,272	0	0				6,272
Highway Interchange	47,740	0	0				47,740
Development Fees	5,417,764	774,630	1,637,072				4,555,322
Major Equipment Purchase	486,183	311,600	251,930				545,853
Landscape Maintenance Districts	1,312,506	1,256,035	1,249,731				1,318,810
Public Safety Sales Tax	3,230,646	6,369,540	5,778,781				3,821,405
Public Safety Endowment	2,172,468	17,000	236,450				1,953,018
Development Services	46,865	6,541,215	5,046,037		661,601	450,000	1,330,442
Assigned Development Services Reserves	3,158,344			661,601			3,819,945
TOTAL	21,643,339	22,355,392	23,591,323	303,630	0	450,000	21,161,038

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 06-30-18	PROJECTED EXPENDITURES 06-30-18	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-18
CAPITAL IMPROVEMENT FUNDS							
Gas Tax	3,074,641	1,989,745	1,789,305				3,275,081
Regional Transportation Fee	12,431,741	2,324,490	9,739,240				5,016,991
Measure K	5,627,996	1,192,745	3,372,125				3,448,616
Local Transportation	7,371,207	1,956,435	6,339,040				2,988,602
Subsidized Street Projects	354,141	8,819,505	8,849,030				324,616
Parks Fee	2,459,162	2,252,205	1,162,410				3,548,957
SA/RDA Bonds Fund	29,960,257	65,000	28,204,415				1,820,842
Govt Building Facilities	10,140,887	4,451,615	919,340				13,673,162
Community Facilities District	312,260	727,495	560,645				479,110
Flood Protection Improvement	0	0	0				0
PFIP - Drainage	5,134,848	987,805	3,044,485				3,078,168
PFIP - Transportation	12,889,244	3,586,770	10,199,748				6,276,266
TOTAL	89,756,382	28,353,810	74,179,783	0	0	0	43,930,409

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 06-30-18	PROJECTED EXPENDITURES 06-30-18	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-18
ENTERPRISE FUNDS							
Golf Course	0	1,166,725	1,073,035				93,690
PFIP - Sewer	7,658,250	916,690	2,754,372	330,375			6,150,943
Sewer M & O	46,227,659	17,184,170	46,904,637				16,507,192
Sewer Fee	9,966,422	8,462,825	9,619,120				8,810,127
Solid Waste	2,165,673	12,391,305	12,778,648				1,778,330
Solid Waste Cost Recovery	51,660	215,000					266,660
Water M & O	35,193,655	11,874,105	28,015,930				19,051,830
Water Fee	4,342,749	3,376,525	2,261,415				5,457,859
PFIP - Water	4,178,264	2,260,325	262,235				6,176,354
TOTAL	109,784,333	57,847,670	103,669,392	330,375	0	0	64,292,986

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2018

	PROJECTED FUND BALANCE 6-30-17	PROJECTED REVENUES 06-30-18	PROJECTED EXPENDITURES 06-30-18	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-18
INTERNAL SERVICE FUNDS							
Vehicle Purchase	565,379	11,500	516,422				60,457
Information Systems Equip	1,721,662	2,493,530	2,983,594				1,231,598
Equipment Purchase	264,301	0	168,118				96,183
SIR Insurance	(0)	3,471,885	3,469,580	425,000			427,305
SIRA Insurance Reserve	4,170,513	30,650			425,000		3,776,163
Payroll Tax Benefit	2,179,824	0	539,600				1,640,224
Retiree Health Savings Trust	496,896	0	0				496,896
TOTAL	9,398,575	6,007,565	7,677,314	425,000	425,000	0	7,728,826
TOTAL CITY	258,452,517	155,429,603	249,671,726	1,059,005	1,059,005		164,050,394

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SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2019

	PROJECTED FUND BALANCE 6-30-18	PROJECTED REVENUES 06-30-19	BUDGETED EXPENDITURES 06-30-19	TRANSFERS IN OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-19
GENERAL FUND						
Restricted - Police/Asset Seizure	141,324	50,000	100,000			91,324
Assigned Public Facilities Oversizing	5,275,625	720,000		4,353,000		1,642,625
Assigned Economic Revitalization	3,305,022	1,367,729	409,310			4,263,441
Assigned for Economic Emergencies & Uncertainties	4,033,312					4,033,312
Assigned for Fiscal Stability, Cash Flow, & Contingencies	10,083,281					10,083,281
Assigned for Capital Facilities	1,613,325		401,000			1,212,325
Assigned for Technology	2,016,657		434,000			1,582,657
Unassigned - Operations	468,590	40,184,320	40,183,623	149,500		319,787
TOTAL	26,937,135	42,322,049	41,527,933	4,502,500	0	23,228,751

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, 2019

	PROJECTED FUND BALANCE 6-30-18	PROJECTED REVENUES 06-30-19	BUDGETED EXPENDITURES 06-30-19	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-19
SPECIAL REVENUE FUNDS							
HOME Fund	0	0	0				0
CDBG	0	355,563	355,563				0
Police Grants	18,922	0	0				18,922
Supplemental Law Enforcement Services	192,576	155,150	340,910				6,816
Federal Transit	3,108,726	2,355,940	2,336,750				3,127,916
Recreation	337,144	1,475,050	1,778,850				33,344
Low and Moderating Housing	104,864	0	0				104,864
Traffic Signal Installation	6,272	0	0				6,272
Highway Interchange	47,740	0	0				47,740
Development Fees	4,555,322	349,600	2,041,400				2,863,522
Major Equipment Purchase	545,853	224,900	271,930				498,823
Landscape Maintenance Districts	1,318,810	1,077,800	1,172,770				1,223,840
Public Safety Sales Tax	3,821,405	6,623,822	6,657,455				3,787,772
Public Safety Endowment	1,953,018	17,000	495,305				1,474,713
Development Services	1,330,442	4,875,730	5,229,070				977,102
Assigned Development Services Reserves	3,819,945						3,819,945
TOTAL	21,161,038	17,510,555	20,680,003	0	0	0	17,991,590

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2019

	PROJECTED FUND BALANCE 6-30-18	PROJECTED REVENUES 06-30-19	BUDGETED EXPENDITURES 06-30-19	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-19
CAPITAL IMPROVEMENT FUNDS							
Gas Tax	3,275,081	3,189,155	2,573,050				3,891,186
Regional Transportation Fee	5,016,991	1,883,325	16,000				6,884,316
Measure K	3,448,616	3,226,600	2,489,375				4,185,841
Local Transportation	2,988,602	1,574,000	3,234,530				1,328,072
Subsidized Street Projects	324,616	0	0				324,616
Parks Fee	3,548,957	2,276,700	171,385				5,654,272
SA/RDA Bonds Fund	1,820,842	50,000	0				1,870,842
Govt Building Facilities	13,673,162	3,855,660	2,874,000				14,654,822
Community Facilities District	479,110	911,920	967,981				423,049
Flood Protection Improvement	0	0	0				0
PFIP - Drainage	3,078,168	717,585	324,390				3,471,363
PFIP - Transportation	6,276,266	5,666,000	147,855				11,794,411
TOTAL	43,930,409	23,350,945	12,798,566	0	0	0	54,482,788

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2019

	PROJECTED FUND BALANCE 6-30-18	PROJECTED REVENUES 06-30-19	BUDGETED EXPENDITURES 06-30-19	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-19
ENTERPRISE FUNDS							
Golf Course	93,690	1,120,650	1,131,230				83,110
PFIP - Sewer	6,150,943	863,990	8,029,840	4,353,000			3,338,093
Sewer M & O	16,507,192	17,450,750	18,168,631				15,789,311
Sewer Fee	8,810,127	3,880,000	1,528,455				11,161,672
Solid Waste	1,778,330	13,793,195	13,278,570				2,292,955
Solid Waste Cost Recovery	266,660	250,000					516,660
Water M & O	19,051,830	11,469,125	24,976,130				5,544,825
Water Fee	5,457,859	3,006,600	2,012,840				6,451,619
PFIP - Water	6,176,354	2,137,600	485,335				7,828,619
TOTAL	64,292,986	53,971,910	69,611,031	4,353,000	0	0	53,006,865

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2019

	PROJECTED FUND BALANCE 6-30-18	PROJECTED REVENUES 06-30-19	BUDGETED EXPENDITURES 06-30-19	TRANSFERS IN	OUT	AMENDMENTS	PROJECTED FUND BALANCE 6-30-19
INTERNAL SERVICE FUNDS							
Vehicle Purchase	60,457	10,500	56,000	69,500			84,457
Information Systems Equip	1,231,598	2,278,720	2,801,348				708,970
Equipment Purchase	96,183		123,385	80,000			52,798
SIR Insurance	427,305	3,647,835	4,196,281	450,000			328,859
SIRA Insurance Reserve	3,776,163	30,650			450,000		3,356,813
Payroll Tax Benefit	1,640,224	0	160,600				1,479,624
Retiree Health Savings Trust	496,896	0	0				496,896
TOTAL	7,728,826	5,967,705	7,337,614	599,500	450,000	0	6,508,417
TOTAL CITY	164,050,394	143,123,164	151,955,147	4,952,500	4,952,500		155,218,411

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