

**CITY OF MERCED  
2023-2024 CITY COUNCIL APPROVED BUDGET**

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EXPENDITURE SUMMARY  
2023-2024

-- EXPENDITURES --																		-- FUNDS --				
	DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	INTER.		DEBT	INTRA-	TOTAL		SPECIAL	DEBT	CAPITAL	INTERNAL	AGENCY AND	TOTAL				
Fund	NUMBER	DEPARTMENT	SERVICES	SERVICES	ACQUIS.	EXP.	DIRECT.	CAPITAL	SERVICE	AGENCY	BUDGET	GENERAL	REVENUE	SERVICE	PROJECT	SERVICE	TRUST	BUDGET				
		ADMINISTRATION																				
001/1000	0101/0500	City Council	117,908	487,025				353,675			958,608	958,608						958,608				
087/2011	0101/0500	ARPA-City Council		695,611				732,533			1,428,144		1,428,144					1,428,144				
001/1000	0103/0510	Youth Council		13,275							13,275	13,275						13,275				
001/1000	0201/1000	City Manager	993,499	347,451				2,148			1,343,098	1,343,098						1,343,098				
001/1000	0204/1010	City Clerk	334,377	189,705							524,082	524,082						524,082				
001/1000	0205/1020	Office of Neighborhood Safety	318,645	168,996							487,641	487,641						487,641				
001/1000	0301/1500	City Attorney	928,603	727,901							1,656,504	1,656,504						1,656,504				
001/1000	0701-02/2000-2050	Finance/Purchasing	3,135,320	1,386,543							4,521,863	4,521,863						4,521,863				
001/1000	0701/8000	Debt Service							2,408,553		2,408,553	2,408,553						2,408,553				
		SUPPORT SERVICES																				
672/7008	0402/4500	Personnel	453,717	361,664		41,178					856,559					856,559		856,559				
672/7008	0403-06/4700-4740	Information Systems	1,823,124	1,509,138	253,020	96,516		1,858,291			5,540,089	336,890				5,203,199		5,540,089				
087/2011	0403/4700	ARPA-PC Maint. & Repair						1,080,970			1,080,970		1,080,970					1,080,970				
673/7009	0403/4700	PC Maint. & Repair		311,908	758,133						1,070,041					1,070,041		1,070,041				
672/7008	0409/4520	Risk Management Admin.	287,823	70,682		20,271					378,776					378,776		378,776				
666/7002	0410/4520	Workers Compensation		3,421,079		66,371	124,569				3,612,019					3,612,019		3,612,019				
667/7001	0411/4520	Liability		4,116,353		46,448	215,961			775,515	5,154,277					5,154,277		5,154,277				
668/7003	0412/4500	Unemployment		460,656		9,283					469,939					469,939		469,939				
669/7004	0413/4500	Employee Benefits	315,341	12,857,314		209,119					13,381,774					13,381,774		13,381,774				
051/3004	0416/4730	PEG Access Fees			20,500			727,155			747,655		747,655					747,655				
		DEVELOPMENT SERVICES																				
017/3000	0803/5000	Engineering	1,905,980	481,978		192,089	12,964	70,114			2,663,125		2,663,125					2,663,125				
017/3000	0804/5020	Planning & Permitting	1,410,512	1,428,428		260,102	174,576				3,273,618		3,273,618					3,273,618				
017/3000	0805/5010	Inspection Services	1,786,701	468,816		149,358	350,890				2,755,765		2,755,765					2,755,765				
082/3003	0805/5010	SB1186 CASP Program		79,568							79,568		79,568					79,568				
090/2013	0804/5020	SB2 Housing Planning		115,000							115,000		115,000					115,000				
091/2014	0804/5020	CA Local Early Action Plan		116,800							116,800		116,800					116,800				
		PUBLIC SAFETY																				
001/1000	0901-13/3000-3001	Fire	12,019,112	1,840,232				9,789			13,869,133	13,869,133						13,869,133				
156/4502	0911/3000	CFD Fire	916,808	104,900		175,735	4,397				1,201,840		1,201,840					1,201,840				
449/5004	0901/1001/3000/3500	Public Safety CIP						2,754,242			2,754,242				2,754,242			2,754,242				
061/2001	0926/3000	Measure C Fire	2,163,643	465,405	100,000	431,845					3,160,893		3,160,893					3,160,893				
084/2003	0955/3000	Measure Y Fire		150,000	600,000						750,000		750,000					750,000				
001/1000	1001-52/3500-3510	Police Operations	20,988,004	5,225,128	77,410		43,542	332			26,334,416	26,334,416						26,334,416				
013/2700	1002/3510	Police Operations		8,098							8,098		8,098					8,098				
077/1019	1005/3550	Substandard Housing		234,280							234,280		234,280					234,280				
080/2010	1005/3550	Abandoned Vehicle Abatement	32,500	17,940		167					50,607		50,607					50,607				
035/2701	1016/3510	Police OTS Grant	60,922	175,603							236,525		236,525					236,525				
157/4503	1024/3510	CFD Police	1,943,521	483,169		231,083	4,397				2,662,170		2,662,170					2,662,170				
050/2703	1025/3510	Justice Assistance Grant		75,000							75,000		75,000					75,000				
061/2001	1026/3510	Measure C Police	3,617,832	286,917	251,805	156,915					4,313,469		4,313,469					4,313,469				
083/2002	1055/3500-3510	Measure Y Police	130,815	134,272	241,376						506,463		506,463					506,463				
		PUBLIC WORKS OPERATIONS																				
029/7000	1102/6000	Public Works Administration	1,501,637	833,299			7,725	21,659			2,364,320					2,364,320		2,364,320				
670/7005	1103/6020	Fleet Management	1,689,341	4,144,665	20,000	304,771	59,360	11,660			6,271,927					6,271,927		6,271,927				
674/7006	1103/6020	Fleet Replacement			1,142,715					197,791	1,340,506					1,340,506		1,340,506				
022/3001	1104/6015	Street/Light Maint.	1,344,353	2,145,101	405,000	414,693	308,296				4,617,443		4,617,443					4,617,443				
087/2011	1104/6015	ARPA-Street/Light CIP						930,000			930,000		930,000					930,000				
450/5005	1104/6015	Street/Light CIP						14,421,922		12,841	14,434,763	50,000			14,384,763			14,434,763				
061/2001	1126/6015	Measure C Public Works		3		2,195		3,008,240			3,010,438		3,010,438					3,010,438				
158/4504	1137/6010	CFD - Parks Maintenance	238,715	363,780			10,154			3,988	616,637		616,637					616,637				
557/6001	1106/6060	Water System	4,371,046	7,191,520	30,000	963,122	1,694,930	16,454,188			30,704,806				30,704,806			30,704,806				
557/6001	0701/8000	Debt Service							528,100	337,673	865,773					865,773		865,773				
550/6004	1156/6090	WWT Lines Component						11,423,692			11,423,692					11,423,692		11,423,692				
551/6005	1157/6095	WWT Plant Component		103,000				18,086,578	1,008,863		19,198,441					19,198,441		19,198,441				

EXPENDITURE SUMMARY  
2023-2024

1	-- EXPENDITURES --										-- FUNDS --								
2	DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	INTER.		DEBT	INTRA-	TOTAL	GENERAL	SPECIAL	DEBT	CAPITAL	ENTERPRISE	INTERNAL	AGENCY AND	TOTAL
3	NUMBER	DEPARTMENT	SERVICES	SERVICES	ACQUIS.	EXP.	DIRECT.	CAPITAL	SERVICE	AGENCY	BUDGET		REVENUE	SERVICE	PROJECT		SERVICE	TRUST	BUDGET
4	Fund									TRANSFERS									
64	552/6006	1110/6000	Wastewater Revolving	139,940							139,940					139,940			139,940
65	553/6000	1107/6065	Wastewater/Sewers	1,790,126	1,594,761		431,398	834,425	12,302,249		16,952,959					16,952,959			16,952,959
66	553/6000	0701/8000	Debt Service						3,047,446	116,233	3,163,679			3,163,679					3,163,679
67	553/6000	1108/6070	Wastewater Treatment Plant	3,372,618	6,050,758	15,000	666,377	275,597	10,911,267		21,291,617					21,291,617			21,291,617
68	553/6000	1109/6075	Environmental Control	542,803	212,057		95,993	10,217			861,070					861,070			861,070
69	553/6000	1114/6080	Storm Drains	392,677	720,901	88,000	76,986	99,751	5,072,289		6,450,604					6,450,604			6,450,604
70	553/6000	1115/6085	Land Application	195,947	866,013	220,000	76,675	13,044	1,716,889		3,088,564					3,088,564			3,088,564
71	556/6007	1118/6055	Restricted Water System		1,426,742				35,049,999		36,476,732					36,476,732			36,476,732
72	558/6002	0701/8000	Debt Service							342,739	342,739					342,739			342,739
73	558/6002	1112/6025	Refuse Collection	4,613,937	7,354,196	1,188,743	830,737	698,159	2,248,453		16,934,225					16,934,225			16,934,225
74	558/6002	1113/6045	Street Sweeping	701,393	778,049		98,541	112,332			1,690,315					1,690,315			1,690,315
75	558/6002	1122/6050	Street and Subdivision Trees	1,364,913	514,491	160,000	165,466	35,698			2,240,568					2,240,568			2,240,568
76	558/6002	1133/6035	Green Waste Collection	471,832	1,099,234		88,862	10,490			1,670,418					1,670,418			1,670,418
77	558/6002	1135/6030	Curbside Recycling	545,184	1,236,326		108,447	26,637			1,916,594					1,916,594			1,916,594
78	562/6009	1116/6000	Refuse Capital Equipment			597,924					597,924					597,924			597,924
79	566/6008	1118/6055	Restricted Water Mains						8,194,013		8,194,013					8,194,013			8,194,013
80	671/7007	1119/6005	Facilities Maintenance	1,390,669	1,176,646		112,875	24,037	38,533	643,422	3,386,182	81,156				3,386,182	3,305,026		3,386,182
81	001/1000	1120/6010	Parks Maintenance	935,129	1,492,670	110,000	59,582	24,368	209,521		2,831,270	2,831,270				2,831,270			2,831,270
82	085/2004	1120/6010	Measure Y -Parks Maintenance	43,106	635				342,216		385,957		385,957			385,957			385,957
83	344/8005	1136/6000	University Capital							511,958	511,958			511,958		511,958			511,958
84	075/2008	1145/6015	Measure V Public Works Alternative Modes						1,018,049		1,018,049		1,018,049			1,018,049			1,018,049
85	078/2009	1145/6015	Measure V Public Works Local Transportation						3,457,485		3,457,485		3,457,485			3,457,485			3,457,485
86	445/5002	1145/6015	Measure V Regional Projects						7,635,453		7,635,453				7,635,453				7,635,453
87			RECREATION AND PARKS																
88	024/1018	1201-57/4000-4060	Recreation & Parks	1,569,113	786,663	49,906	137,834	12,711			2,556,227	1,440,542	1,115,685			2,556,227			2,556,227
89	424/5000	1201/4000	Recreation & Parks CIP						169,658		169,658	114,244				169,658			169,658
90	442/5001	1202/4020	Park Reserve						1,892,659		1,892,659	727			1,891,932	1,892,659			1,892,659
91	085/2004	1201-57/4000-4060	Measure Y Parks & Recreation	270,905	387,067	250					658,222		658,222			658,222			658,222
92	087/2011	1201-57/4000-4060	ARPA-Parks & Recreation		1,818,000				10,121,689		11,939,689		11,939,689			11,939,689			11,939,689
93			HOUSING AND TRANSPORTATION																
94	018/2501	1301/5500	Housing		2,839,672			441,721			3,281,393		3,281,393			3,281,393			3,281,393
95	033/2502	1349/5500	HOME Funds		5,063,709			536,716			5,600,425		5,600,425			5,600,425			5,600,425
96	034/2504	1346/5500	BEGIN Program		114,676						114,676		114,676			114,676			114,676
97	041/2505	1343/5500	State Home 92		128,384						128,384		128,384			128,384			128,384
98	042/2506	1344/5500	State Home 93		362,229						362,229		362,229			362,229			362,229
99	052/2507	1350/5500	CAL HOME Grant		349,507						349,507		349,507			349,507			349,507
100	053/2508	1351/5500	Begin Grant		77,878						77,878		77,878			77,878			77,878
101	059/2509	1352/5500	Neighborhood Stabilization		111,405						111,405		111,405			111,405			111,405
102	066/2510	1354/5500	Neighborhood Prgm (NSP3)		22,941			6,443			29,384		29,384			29,384			29,384
103	069/2512	1357/5501	Cal Home 2012		310,422						310,422		310,422			310,422			310,422
104	070/2500	1301/5500	Housing Administration	453,373	822,273	11,000	46,615	25,000			1,358,261		1,358,261			1,358,261			1,358,261
105	087/2011	1301/5500	ARPA-Housing		7,500,000						7,500,000		7,500,000			7,500,000			7,500,000
107	071/2513	1363/5510	Low and Moderate Income Housing		2,197,984		26,929	69,999			2,294,912		2,294,912			2,294,912			2,294,912
108	079/2514	1301/5500	Affordable Housing Sustainable Communitie S						769,518		769,518		769,518			769,518			769,518
109	089/2515	1301/5500	CalHome 2021		2,500,000						2,500,000		2,500,000			2,500,000			2,500,000
110	097/2016	1301/5500	HCD Homekey Prog CC915		250,750						250,750		250,750			250,750			250,750
111	098/2017	1301/5500	HCD Homekey Prog 1213		1,170,010						1,170,010		1,170,010			1,170,010			1,170,010
112	099/2018	1301/5500	Permanent Local Housing		1,324,969						1,324,969		1,324,969			1,324,969			1,324,969
113	471/5009	1363/5510	Low and Moderate Income Housing CIP						29,053		29,053		29,053			29,053			29,053
114	461/5006	1303/6500	Airport CIP						1,933,805		1,933,805		1,933,805			1,933,805			1,933,805
115	561/6003	1303/6500	Airport	370,413	313,270	2,200	62,218	273		684,122	1,432,496					1,432,496			1,432,496
116			SPECIAL REVENUES & ASSESSMENTS																
117	006/2000	1801/2540	Downtown Fund		114,695		2,079	22,563	8,565		147,902		147,902			147,902			147,902
118	100-153/4000-4539	1165/6100	Maintenance Districts	95,129	1,098,810	11,101	71,931	90,318		29,054	1,396,343	46,219	1,350,124			1,396,343			1,396,343
119	150/4500	1164/5020	CFD Formation		241,658						241,658		241,658			241,658			241,658
120	299/4499	1165/6100	Maintenance District Pump Reserve			582,650					582,650		582,650			582,650			582,650
121	333/8000	1130/6000	North Merced Sewer Refunding		39,491		593				40,084		40,084			40,084			40,084
122	338/8099	0701/8000	Liberty Park Assessment District		24,751						24,751		24,751			24,751			24,751
123	338/8099	1104/6015	Liberty Park Assessment District		40		550				590		590			590			590
124	340/8098	0701/8000	16th Street Assessment District		14,830						14,830		14,830			14,830			14,830

EXPENDITURE SUMMARY  
2023-2024

	-- EXPENDITURES --											-- FUNDS --							
	DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	INTER.		DEBT	INTRA-	TOTAL		SPECIAL	DEBT	CAPITAL		INTERNAL	AGENCY AND	TOTAL
4	Fund	NUMBER	SERVICES	SERVICES	ACQUIS.	EXP.	DIRECT.	CAPITAL	SERVICE	AGENCY	BUDGET	GENERAL	REVENUE	SERVICE	PROJECT	ENTERPRISE	SERVICE	TRUST	BUDGET
125	340/8098	1132/6000	16th Street Assessment District	24		223					247			247					247
126	342/8003	1193/6000	Fahrens Park Debt Service	5,396		465					5,861			5,861					5,861
127	343/8004	1134/6030	Bellevue Ranch East CFD	15,088		1,680	2,004		603,714		622,486			622,486					622,486
128	345/8006	1140/6120	Bellevue Ranch West CFD	14,981		1,319	2,626		444,688		463,614			463,614					463,614
129	346/8007	1142/6110	Moraga Development CFD	14,910		1,004	815		325,170		341,899			341,899					341,899
130	464/5008	1153/6000	MTBE Settlement CIP					1,759,895			1,759,895				1,759,895				1,759,895
131	463/5007	1154/6000	PCE Clean Up Water CIP					977,291			977,291				977,291				977,291
132	164-212/4510-4557	1166/6105	CFD - Other	2,580,157			99,805	198	27,428	380,803	3,088,391		3,088,391						3,088,391
133	063/3002	2005/2520	Bell Station Facility	86,232		1,382					87,614		87,614						87,614
135			AGENCY AND TRUSTS																
136	795/8504	1903/4000	Wahneta Hall Trust	6,259							6,259							6,259	6,259
137			ECONOMIC DEVELOPMENT																
138	001/1000	2002/2500	Econ. Development	342,482	284,595			50,057			677,134	677,134							677,134
139	074/1017	2002/2500	Econ. Development Opportunity		110,000			12,133			122,133				122,133				122,133
140	448/5003	2003/6510	Airport Industrial Park CIP		800			155,720		204,182	360,702				360,702				360,702
141			PARKING AUTHORITY																
142	930/9100	2500/2505	Parking Authority General Fund	157,197		27,832	147,135	426,284		23,123	781,571		781,571						781,571
			TOTAL - ALL FUNDS	84,291,548	111,723,345	6,936,733	6,965,854	178,450,116	9,549,342	3,150,194	407,701,777	57,695,355	87,023,628	5,189,999	31,904,683	182,473,490	43,408,363	6,259	407,701,777

2023-24 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>From Other Agencies</u>	<u>Charges for Services</u>	<u>Fines, Forfeitures, Assessments</u>	<u>Use of Money and Property</u>	<u>Other Revenue</u>	<u>Subtotal</u>	<u>Administrative &amp; Direct Cost Reimbursement</u>	<u>Transfers In</u>	<u>Total</u>
<b>GOVERNMENTAL FUNDS</b>											
001/1000 General Operating Fund	\$ 41,151,900	\$ 17,450	\$ 1,512,364	\$ 663,260	\$ 262,700	\$ 421,480	\$ 1,683,509	\$ 45,712,663	\$ 7,992,414	\$ 1,962,844	\$ 55,667,921
<b>SPECIAL REVENUE FUNDS</b>											
004/1001 General Fund Reserve										1,088,050	1,088,050
006/2000 Downtown	105,000					2,140		107,140			107,140
007/3007 Local Transp-Spec Rev Fund						3,910		3,910			3,910
009/2006 2105 Gas Tax			584,397					584,397			584,397
010/2006 2106 Gas Tax			260,158					260,158			260,158
011/2006 2107 Gas Tax			701,939					701,939			701,939
012/2006 2107.5 Gas Tax			7,500					7,500			7,500
013/2700 Traffic Safety					7,500	120		7,620			7,620
017/3000 Development Services		2,100,000		2,624,304		63,750	7,134	4,795,188	1,967,239	94,249	6,856,676
018/2501 Housing Administration and Operations			1,869,147			106,060		1,975,207			1,975,207
022/3001 Street and Streetlights				75,000			100,000	175,000	94,619	4,492,234	4,761,853
024/1018 Recreation and Park Programs			336,043	383,190			67,602	786,835		1,616,098	2,402,933
025/3006 Surface Transportation			1,248,748			25,970		1,274,718		12,841	1,287,559
027/2099 Proposition 172	500,000							500,000			500,000
033/2502 Housing-Federal Home Grants			2,769,078			98,920		2,867,998			2,867,998
034/2504 Housing-BEGIN Program						4,230		4,230			4,230
035/2701 Office Traffic Safety Grant			236,525					236,525			236,525
038/2702 Supplemental Law Enforcement			137,549			560		138,109			138,109
041/2505 1992 State Home Housing						10,270		10,270			10,270
042/2506 1993 State Home Housing						23,400		23,400			23,400
044/3500 Facilities-Roadways						146,750		146,750			146,750
045/3501 Facilities-Traffic Signals						6,100		6,100			6,100
046/3502 Facilities-Fire				395,746		28,020		423,766			423,766
047/3503 Facilities-Police				301,414		46,210		347,624			347,624
048/3504 Facilities-Park				1,169,488		17,590		1,187,078			1,187,078
049/3515 Facilities-Trans Fee				940,504				940,504			940,504
050/2703 Justice Assistance Grant			75,000					75,000			75,000
051/3004 PEG Access Fees	107,135					9,310		116,445			116,445
052/2507 Housing-Cal Home Grant						6,380		6,380			6,380
053/2508 Housing-BEGIN Grant						1,290		1,290			1,290
054/3505 Facilities-Roadways Developers						119,980		119,980			119,980
055/3506 Facilities-Traffic Developers						10,850		10,850			10,850
056/3507 Facilities-Fire Developers				395,746		38,830		434,576			434,576
057/3508 Facilities-Police Developers				301,414		34,460		335,874			335,874
058/3509 Facilities-Park Developers				1,169,488				1,169,488			1,169,488
059/2509 Neighborhood Stabilization						7,140		7,140			7,140
060/3516 Facilities Trans Fee Dev				940,504				940,504			940,504



2023-24 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
061/2001 Measure "C"	8,800,000		50,000			89,860		8,939,860	123,931		9,063,791
062/3005 Developer Capital Fee						57,750		57,750			57,750
063/3002 Bell Station Facility						79,119		79,119			79,119
065/2006 2103 Gas Tax			882,505					882,505			882,505
066/2510 Neighborhood Program (NSP3)						990		990			990
070/2500 Housing Administration				172,788				172,788	1,054,879		1,227,667
071/2513 LMI Housing						46,360		46,360			46,360
074/1017 Economic Development Opportunity Fund						56,560		56,560		243,000	299,560
075/2008 Measure "V" Alternative Modes			400,000			13,200		413,200			413,200
076/2007 2030 Gas Tax			2,846,901			47,650		2,894,551			2,894,551
078/2009 Measure "V" Local Transportation			1,600,000			54,730		1,654,730			1,654,730
079/2514 Affordable Housing Sustainable Communities Grant			769,518					769,518			769,518
080/2010 Vehicle Abatement				52,700				52,700			52,700
082/3003 SB 1186 CASP Program SR						1,850	18,000	19,850			19,850
083/2002 Measure Y Police 20%	373,760					4,600		378,360			378,360
084/2003 Measure Y Fire 20%	373,760					7,080		380,840			380,840
085/2004 Measure Y Parks & Rec 20%	373,760					8,850		382,610		759,250	1,141,860
086/2005 Measure Y Discretionary 40%	747,520					11,730		759,250			759,250
088/1020 Affordable Housing Trust										364,500	364,500
089/2515 CalHOME 2021			2,500,000					2,500,000			2,500,000
090/2013 CA SB2 Housing Planning Grant			115,000					115,000			115,000
091/2014 CA Local Early Action Plan			116,800					116,800			116,800
092/3510 Facilities Public Works Corp Yard				45,440				45,440			45,440
093/3511 Facilities Public Works Corp Yard Developers				45,440				45,440			45,440
094/3512 Facilities Information Tech				35,458				35,458			35,458
095/3513 Facilities Information Tech Developers				35,458				35,458			35,458
096/3514 Facilities Administration Fee				173,400				173,400			173,400
097/2016 HCD Homekey Prog CC915			200,000			32,750		232,750			232,750
098/2017 HCD Homekey Prog 1213			950,000			10		950,010			950,010
099/2018 Permanent Local Housing			1,324,969					1,324,969			1,324,969
100/4000 Maintenance Districts					1,034,794			1,034,794		72,550	1,107,344
155/4501 CFD-Administration					86,118			86,118		28	86,146
156/4502 CFD-Public Safety Fire					1,106,357			1,106,357		354	1,106,711
157/4503 CFD-Public Safety PD					2,246,157			2,246,157		720	2,246,877
158/4504 CFD-PW Parks Maintenance					250,555			250,555	7,140	324,376	582,071
159/4505 CFD-Street Trees Fund					127,150			127,150		41	127,191
160/4506 CFD-Street Maint/Lights					283,157			283,157		91	283,248
161/4507 CFD-Development Services					88,691			88,691		24	88,715
162/4508 CFD-Parks & Community Services					174,813			174,813		60	174,873
163/4509 CFD-Airport					61,404			61,404		20	61,424
164/4510 Community District Funds					2,391,522	250		2,391,772		289,462	2,681,234
299/4499 Maint Dist. Pump Replacement				11,101		9,530		20,631			20,631
770/8500 CFD Services Deposit Trust						350		350			350
773/8501 Sec 115 Trust Pension										607,500	607,500
<b>Total</b>	<b>11,380,935</b>	<b>2,100,000</b>	<b>19,981,777</b>	<b>9,268,583</b>	<b>7,858,218</b>	<b>1,335,459</b>	<b>192,736</b>	<b>52,117,708</b>	<b>3,247,808</b>	<b>9,965,448</b>	<b>65,330,964</b>

2023-24 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
<b>CAPITAL PROJECTS FUND</b>											
424/5000 Parks & Community Service CIP						5,480		5,480		114,244	119,724
442/5001 Park Reserve CIP			177,952			30,230		208,182		727	208,909
445/5002 Measure V Regional Project			7,635,453					7,635,453			7,635,453
448/5003 Airport Industrial Park CIP						3,880		3,880			3,880
449/5004 Public Safety CIP						20,840		20,840		956,807	977,647
450/5005 Street and Signals CIP			1,361,996	150,000		14,650	129,823	1,656,469		12,011,045	13,667,514
461/5006 Airport CIP								-		1,906,449	1,906,449
463/5007 PCE Clean Up Water CIP						9,730		9,730		250,000	259,730
464/5008 MTBE Settlement Fund						17,510		17,510			17,510
471/5009 LMI Housing CIP						480		480			480
Total	-	-	9,175,401	150,000	-	102,800	129,823	9,558,024	-	15,239,272	24,797,296
<b>DEBT SERVICE FUND</b>											
338/8099 Liberty Park Assessment District						430		430			430
343/8004 Bellevue Ranch East Development					618,378			618,378			618,378
344/8005 University Capital Charge				511,958				511,958			511,958
345/8006 Bellevue Ranch West Development					465,653			465,653			465,653
346/8007 Moraga Development					345,807			345,807			345,807
Total	-	-	-	511,958	1,429,838	430	-	1,942,226	-	-	1,942,226
<b>AGENCY AND TRUST FUNDS</b>											
779/8503 Asset Forfeiture						1,050		1,050			1,050
795/8504 Wahneta Hall Trust						2,930		2,930			2,930
Total	-	-	-	-	-	3,980	-	3,980	-	-	3,980
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 52,532,835</b>	<b>\$ 2,117,450</b>	<b>\$ 30,669,542</b>	<b>\$ 10,593,801</b>	<b>\$ 9,550,756</b>	<b>\$ 1,864,149</b>	<b>\$ 2,006,068</b>	<b>\$ 109,334,601</b>	<b>\$ 11,240,222</b>	<b>\$ 27,167,564</b>	<b>\$ 147,742,387</b>
<b>PROPRIETARY FUNDS</b>											
<b>ENTERPRISE FUNDS</b>											
550/6004 WWTP Lines Component				601,738		218,010		819,748			819,748
551/6005 WWTP Plant Component				2,643,575		436,280		3,079,855			3,079,855
552/6006 Wastewater Revolving						2,330		2,330			2,330
553/6000 Wastewater System				19,329,237		2,059,113	1,187,735	22,576,085	103,065	220,343	22,899,493
556/6007 Restricted Water System				1,694,384		885,855		2,580,239			2,580,239
557/6001 Water System				15,290,770		756,280	489,252	16,536,302		197,791	16,734,093
558/6002 Refuse			20,000	23,859,000		334,830	3,515	24,217,345	33,323	125,973	24,376,641
561/6003 Airport	48,000		550,833	65,349		341,414	2,000	1,007,596		58,478	1,066,074
562/6009 Refuse Capital Equipment				193,096		19,360		212,456			212,456
566/6008 Restricted Water - Mains				322,740		135,100		457,840			457,840
Total	48,000	-	570,833	63,999,889	-	5,188,572	1,682,502	71,489,796	136,388	602,585	72,228,769

2023-24 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>From Other Agencies</u>	<u>Charges for Services</u>	<u>Fines, Forfeitures, Assessments</u>	<u>Use of Money and Property</u>	<u>Other Revenue</u>	<u>Subtotal</u>	<u>Administrative &amp; Direct Cost Reimbursement</u>	<u>Transfers In</u>	<u>Total</u>
<b>INTERNAL SERVICE FUNDS</b>											
029/7000 Public Works Administration						6,210		6,210	2,169,868		2,176,078
666/7002 Worker's Compensation Insurance				3,243,495			59,645	3,303,140			3,303,140
667/7001 Liability Insurance				4,227,478			50,000	4,287,148			4,287,148
668/7003 Unemployment Insurance				123,911		5,060		128,971			128,971
669/7004 Employee Benefit				13,181,744				13,181,744			13,181,744
670/7005 Fleet Management			4,800	5,768,911		5,670	40,000	5,819,381	46,882		5,866,263
671/7007 Facilities Maintenance				2,464,174		152,969	10,000	2,627,143	109,531	508,626	3,245,300
672/7008 Support Services				4,706,551		52,030		4,758,581	178,243	869,732	5,806,556
673/7009 PC Replacement and Repair				438,689		15,710		454,399			454,399
674/7006 Fleet Replacement				2,464,990		207,087		2,672,077			2,672,077
Total	-	-	4,800	36,619,943	-	454,406	159,645	37,238,794	2,504,524	1,378,358	41,121,676
<b>TOTAL PROPRIETARY FUNDS</b>	<b>48,000</b>		<b>575,633</b>	<b>100,619,832</b>	<b>-</b>	<b>5,642,978</b>	<b>1,842,147</b>	<b>108,728,590</b>	<b>2,640,912</b>	<b>1,980,943</b>	<b>113,350,445</b>
<b>TOTAL CITY FUNDS</b>	<b>\$ 52,580,835</b>	<b>\$ 2,117,450</b>	<b>\$ 31,245,175</b>	<b>\$ 111,213,633</b>	<b>\$ 9,550,756</b>	<b>\$ 7,507,127</b>	<b>\$ 3,848,215</b>	<b>\$ 218,063,191</b>	<b>\$ 13,881,134</b>	<b>\$ 29,148,507</b>	<b>\$ 261,092,832</b>
<b>PARKING AUTHORITY FUND</b>											
930/9100 General Fund				174,698		112,554		287,252			287,252
<b>TOTAL PARKING AUTHORITY FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,698</b>	<b>-</b>	<b>112,554</b>	<b>-</b>	<b>287,252</b>	<b>-</b>	<b>-</b>	<b>287,252</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 52,580,835</b>	<b>\$ 2,117,450</b>	<b>\$ 31,245,175</b>	<b>\$ 111,388,331</b>	<b>\$ 9,550,756</b>	<b>\$ 7,619,681</b>	<b>\$ 3,848,215</b>	<b>\$ 218,350,443</b>	<b>\$ 13,881,134</b>	<b>\$ 29,148,507</b>	<b>\$ 261,380,084</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 001/(FUND NO. 1000)</b>				
<b>GENERAL FUND</b>				
<b>TAXES</b>				
Current Year Secured	\$ 8,791,198	\$ 9,009,514	\$ 8,487,049	\$ 9,255,800
Current Year Unsecured	521,377	563,593	560,000	648,000
Prior Year Unsecured	6,297	15,257	6,500	6,500
SB 813 Supplemental	216,159	268,271	134,800	175,000
Housing Authority in Lieu	59,965	7,419		
General Sales and Use	15,355,999	17,130,992	15,300,000	16,000,000
Transient Occupancy Tax	1,779,854	2,389,419	1,800,000	2,025,000
Franchises	1,765,963	1,866,040	1,676,000	1,668,000
Business Licenses	1,551,733	1,469,585	1,522,500	1,785,000
Cost Revenue Impact Study	1,769,765	904,166	723,450	418,600
Real Property Transfer	393,610	518,897	300,000	270,000
Vehicle In Lieu Backfill	7,216,196	7,722,286	7,950,000	8,900,000
GROUP TOTAL	<u>39,428,116</u>	<u>41,865,439</u>	<u>38,460,299</u>	<u>41,151,900</u>
<b>LICENSES AND PERMITS</b>				
Animal Licenses	10,455	10,086	11,000	10,700
Bicycle Licenses			28	
Other Licenses/Permits	7,278	6,819	6,900	6,750
GROUP TOTAL	<u>17,733</u>	<u>16,905</u>	<u>17,928</u>	<u>17,450</u>
<b>INTERGOVERNMENTAL</b>				
Other Federal Grant		401,846		453,636
P.O.S.T. Reimbursement	88,691	96,066	60,000	60,000
Other State Grant	77,849	307,369	961,866	759,874
CARES Act Funding	1,088,029			
Motor Vehicle In Lieu	64,630	105,094	80,000	78,000
Homeowners Property Tax	64,584	66,491	60,000	60,000
Mandated Cost Reimbursement	78,774	75,886	84,502	100,854
GROUP TOTAL	<u>1,462,557</u>	<u>1,052,752</u>	<u>1,246,368</u>	<u>1,512,364</u>
<b>CHARGES FOR SERVICES</b>				
Cost Recovery Police	51,216	177,588	88,500	91,000
Photocopies	402	310	325	360
Administrative Fine	1,275	54,500	50,000	40,500
Cost Recovery Fire	10,295	104,329	7,346	12,000
Cost Recovery -Public Works Parks	11,467	7,869	10,000	10,000
Accidents and Police Reports	9,134	10,467	9,600	9,700
Release Fees Class I	73,920	101,304	71,500	72,000
Special Fire Dept. Services	595,762	422,881		
Fire Prevention Charges	285,482	281,130	262,000	283,000
Copies of Fire Report	1	7	7	
Medical First Responder	16,889	31,475	22,923	27,000
Administrative Citations	79,986	146,165	100,000	117,700
GROUP TOTAL	<u>1,135,829</u>	<u>1,338,025</u>	<u>622,201</u>	<u>663,260</u>
<b>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</b>				
Other Fines - Criminal	74,078	83,956	70,000	72,700
Parking Fines	156,679	290,534	150,000	190,000
GROUP TOTAL	<u>230,757</u>	<u>374,490</u>	<u>220,000</u>	<u>262,700</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	-11,970	324,150	319,320	380,700
Lease Interest Income		1,460		
Interest Earnings	142	223	3,000	3,120
Rent/Concessions (Other than Rec.)	45,260	24,599	36,962	37,460
Firing Range	800	400	200	200
GROUP TOTAL	<u>34,232</u>	<u>350,832</u>	<u>359,482</u>	<u>421,480</u>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>OTHER REVENUE</b>				
Unclassified	12,661	25,089	26,040	18,470
Cash Short And Over	-153	-356	100	100
Dept. Retro Fee Expense	3,200	5,500	4,000	4,050
School Police Officer	371,585	621,081	736,564	760,697
Garnishments and Handling Fees	780	744	815	780
Special Department Expense Reimbursement	164,596	225,635	237,426	235,812
Animal Control Services	12,595	13,200	15,000	10,500
Building Standards Fee	677	174	550	300
Merchandise Income	1,607			
Contributions	51,688	126,587	370	1,800
Sale of Equipment	17,369	1,007	6,200	1,000
<b>GROUP TOTAL</b>	<b>636,605</b>	<b>1,018,661</b>	<b>1,027,065</b>	<b>1,033,509</b>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Development Services	27,921	103,226	97,675	101,976
Transfer In - SLESF Fund	211,576	217,100	232,140	228,210
Transfer In - Abandoned Vehicle Abatement	878	1,144	1,211	1,298
Transfer In - American Rescue Plan Act	208,315	48,386		82,000
Transfer In - CFD Administration	45,541	59,482	71,468	83,803
Transfer In - Proposition 172 Fund	335,781	448,746	611,173	596,981
Transfer In - Support Services	218,000			
Transfer In - PFA Debt Service	8,273			
Transfer In - Liability Insurance	674,749	706,170	738,435	775,515
Transfer In - Airport Industrial Park			67,077	67,077
Transfer In - Measure Y-Parks & Recreation				25,984
<b>TOTAL TRANSFERS IN</b>	<b>1,731,034</b>	<b>1,584,254</b>	<b>1,819,179</b>	<b>1,962,844</b>
<b>OTHERS SOURCES OF REVENUE</b>				
Proceed from Debts			650,000	650,000
<b>Total Administrative Reimbursement</b>	<b>4,120,275</b>	<b>4,476,601</b>	<b>5,077,329</b>	<b>5,378,805</b>
Interdepartmental Direct Service				
Cost Reimbursement (DSR)				
From: General Fund	1,533	1,560	1,452	1,606
Development Services	326,024	263,363	312,015	393,734
Maintenance District	4,574	64,244	74,479	64,285
Bellevue Ranch East Debt Service	1,650	3,956	1,850	2,004
Facilities Roadway	4,381	4,726	2,419	
Facilities Traffic	4,381	4,726	2,419	
Facilities Fire	4,381		2,419	3,229
Facilities Transpotation		4,726		3,229
Facilities Police	4,381	4,726	2,419	3,229
Facilities Parks	4,381	4,726	2,419	3,229
Facilities PW Corp Yard			2,419	3,229
Facilities Information Technology			2,419	3,229
Facilities Administrative Fee			16,931	19,440
Bellevue Ranch West Debt Service	2,163		2,424	2,626
Community Facilities District	43,031	98,685	110,793	110,584
Community Facilities District Parks		5,788	6,733	5,757
Moraga Debt Service	672	697	753	815
Wastewater System	315,062	336,843	326,159	405,612
Water System	708,525	738,439	740,826	833,869
Refuse Fund	240,512	255,200	243,416	308,832
Employees Benefits (Insurance)	111,092	113,172	117,673	124,569
Liability Fund	160,678	165,410	175,607	215,961
Developer Roadways	4,381	4,726	2,419	
Developer Traffic	4,381	4,726	2,419	
Developer Transpotation				3,229
Developer Police	4,381	4,726	2,419	3,229
Developer Fire	4,381	4,726	2,419	3,229
Developer Parks	4,381	4,726	2,419	3,229
Developer PW Corp Yard			2,419	3,229
Developer Information Technology			2,419	3,229
Parking Authority	39,120	40,528	66,877	37,604
Downtown	20,851	22,062	21,507	22,563
Bell Station	13,901	14,708		
Housing Administration	25,000		25,000	25,000
<b>Total Interpartmental DSR</b>	<b>2,058,198</b>	<b>2,171,915</b>	<b>2,278,361</b>	<b>2,613,609</b>
<b>Total Admin &amp; DS Cost Reimbursement</b>	<b>6,178,473</b>	<b>6,648,516</b>	<b>7,355,690</b>	<b>7,992,414</b>
<b>TOTAL \$</b>	<b>\$ 50,855,336</b>	<b>\$ 54,249,874</b>	<b>\$ 51,778,212</b>	<b>\$ 55,667,921</b>

Note: General funds are discretionary revenues. General operating funds include various other sources of non-discretionary revenue.

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 004/(FUND NO. 1001)</b>				
<b>GENERAL FUND RESERVE</b>				
<u>OTHERS SOURCES OF REVENUE</u>				
Transfer In - General Fund	\$ 5,651,149	\$ 802,460	\$ 1,638,244	\$ 1,088,050
Transfer In - Cash Basis Fund	3,900,000			
Transfer In - Revenue Stabilization	3,620,474			
	<u>13,171,623</u>	<u>802,460</u>	<u>1,638,244</u>	<u>1,088,050</u>
<b>TOTAL</b>	<b>\$ <u>13,171,623</u></b>	<b>\$ <u>802,460</u></b>	<b>\$ <u>1,638,244</u></b>	<b>\$ <u>1,088,050</u></b>

<b>FUND NO. 006/(FUND NO. 2000)</b>				
<b>DOWNTOWN FUND</b>				
<u>TAXES</u>				
Business License	\$ 92,508	\$ 92,082	\$ 95,000	\$ 105,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	325	2,263	1,690	2,140
<u>OTHER REVENUE</u>				
Donations	3,100	3,100	3,100	
<b>GROUP TOTAL</b>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>95,933</u></b>	<b>\$ <u>97,445</u></b>	<b>\$ <u>99,790</u></b>	<b>\$ <u>107,140</u></b>

<b>FUND NO. 007/(FUND NO. 3007)</b>				
<b>LOCAL TRANSPORTATION FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Off Highway Tax	\$ 86,853	\$ 92,633	\$	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-1,548	3,700	2,920	3,910
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Streets & Signals	380			
<b>TOTAL</b>	<b>\$ <u>85,685</u></b>	<b>\$ <u>96,333</u></b>	<b>\$ <u>2,920</u></b>	<b>\$ <u>3,910</u></b>

<b>FUND NO. 009/(FUND 2006)</b>				
<b>2105 GAS TAX FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2105	\$ 457,264	\$ 500,498	\$ 586,931	\$ 584,397
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	186			
<b>TOTAL</b>	<b>\$ <u>457,450</u></b>	<b>\$ <u>500,498</u></b>	<b>\$ <u>586,931</u></b>	<b>\$ <u>584,397</u></b>

<b>FUND NO. 010/(FUND NO. 2006)</b>				
<b>2106 GAS TAX FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2106	\$ 204,546	\$ 227,860	\$ 256,307	\$ 260,158
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	105	5		
<b>TOTAL</b>	<b>\$ <u>204,651</u></b>	<b>\$ <u>227,865</u></b>	<b>\$ <u>256,307</u></b>	<b>\$ <u>260,158</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 011/(FUND 2006)</b>				
<b>2107 GAS TAX FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2107	\$ 618,846	\$ 597,502	\$ 801,842	\$ 701,939
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,898			
<b>TOTAL</b>	<b>\$ <u>620,744</u></b>	<b>\$ <u>597,502</u></b>	<b>\$ <u>801,842</u></b>	<b>\$ <u>701,939</u></b>

**FUND NO. 012/(FUND NO. 2006)**  
**2107.5 GAS TAX FUND**

<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2107.5	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	203	177		
<b>TOTAL</b>	<b>\$ <u>7,703</u></b>	<b>\$ <u>7,677</u></b>	<b>\$ <u>7,500</u></b>	<b>\$ <u>7,500</u></b>

**FUND NO. 013/(FUND 200)**  
**TRAFFIC SAFETY FUND**

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Vehicle Code Fines-Traffic Safety	\$ 15,508	\$ 8,983	\$ 10,000	\$ 7,500
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	118	245	150	120
<b>TOTAL</b>	<b>\$ <u>15,626</u></b>	<b>\$ <u>9,228</u></b>	<b>\$ <u>10,150</u></b>	<b>\$ <u>7,620</u></b>

**FUND NO. 017/(FUND NO. 3000)**  
**DEVELOPMENT SERVICES FUND**

<u>LICENSES AND PERMITS</u>				
Construction Permits	3,202,736	2,191,467	2,145,000	1,700,000
Encroachment Permits	474,583	459,883	500,000	400,000
<b>GROUP TOTAL</b>	<b><u>3,677,319</u></b>	<b><u>2,651,350</u></b>	<b><u>2,645,000</u></b>	<b><u>2,100,000</u></b>
<u>CHARGES FOR SERVICES</u>				
Photocopies				
Zone Changes	4,120	7,910	4,842	5,200
SUP Establishments		44,012	41,147	86,186
SUP Revisions - P.D.	12,987		2,763	2,493
Annexations/Prezoning	13,819	40,934	66,706	241,854
Conditional Use Permits	54,372	11,474	20,784	19,682
Subdivisions Tentative	15,418	30,271	42,411	29,972
Subdivisions Final	75,344	49,554	22,456	23,804
Minor Subdivisions	13,016	7,052	8,588	8,515
Site Plan Review	15,401	24,409	17,736	18,800
Design Review Fees	662	1,980	971	3,010
Environmental Review ERC	7,209	8,004	7,637	8,817
Environmental Review EIS	9,240	1,386	6,928	7,344
Environmental Impacting Filing EIR			10,000	56,092
Sale of Maps			10	10
Sale of Ordinances			10	10
Sale of Publications		9	10	10
General Plan Revisions	12,807	52,026	10,476	27,340
Application Filing Fees	6,251	5,845	3,743	2,644
Home Occupation Permit	7,584	8,114	7,000	8,510
BP-Plan Checking Fees	84,586	61,499	69,100	496,600
Staff Research Time Charge	59	577	120	252

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
Engineering Inspect Fees	435,041	145,710	180,000	180,000
Plan Checking Fees - Plans	892,153	526,566	630,700	46,030
Personnel Time Charged CIP	759,024	625,760	701,000	1,200,200
Sale of Plans	2,380	1,950	2,500	5,000
PCN Zoning Letters	891	2,595	1,040	1,100
Cost Recovery	109,749	98,292	27,257	
Residential Construction Def Fee	4,034			
Application Fees	61,355	211,365	67,249	65,320
Regulatory Fees	22,741	32,982	100,383	79,509
GROUP TOTAL	<u>2,620,243</u>	<u>2,000,276</u>	<u>2,053,567</u>	<u>2,624,304</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	69,223	111,940	85,100	63,750
<b>OTHER REVENUE</b>				
Unclassified	811	3,550	3,464	3,674
Other Revenue - Developers	22,324	951,497	100,000	
Start/Close/ Temp Encroachment	1,166	3,329	3,398	3,460
Sale of Equipment	350	375		
GROUP TOTAL	<u>24,651</u>	<u>958,751</u>	<u>106,862</u>	<u>7,134</u>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - General Fund	15,839			
Transfer In - 2107.5 Gas Tax	7,673	7,743	7,677	7,627
Transfer In - American Rescue Plan Act	29	3,700		
Transfer In - CFD Dev Service	42,734	59,737	72,368	86,622
TOTAL TRANSFERS IN	<u>66,275</u>	<u>71,180</u>	<u>80,045</u>	<u>94,249</u>
Administrative Reimbursement	283,006	244,113	194,455	196,065
Interdepartmental Direct Service				
Cost Reimbursement	1,399,377	1,349,790	1,468,399	1,771,174
GROUP TOTAL	<u>1,682,383</u>	<u>1,593,903</u>	<u>1,662,854</u>	<u>1,967,239</u>
<b>TOTAL \$</b>	<b><u>8,140,094</u></b>	<b><u>7,387,400</u></b>	<b><u>6,633,428</u></b>	<b><u>6,856,676</u></b>

**FUND NO. 018/(FUND NO. 2501)  
HOUSING ADMINISTRATION FUND**

<b>INTERGOVERNMENTAL</b>				
CDBG	\$ 51,231	\$	\$ 2,639,930	\$ 1,869,147
Federal Grant/Cares Act/CDBG-CV	8,626		765,237	216,162
GROUP TOTAL	<u>59,857</u>		<u>765,237</u>	<u>2,856,092</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
CDBG Loan Repayment	188,387		183,701	93,000
Investment Earnings	101,612		38,186	13,060
GROUP TOTAL	<u>289,999</u>		<u>221,887</u>	<u>106,060</u>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - LMI Housing	3,877,752			
<b>TOTAL \$</b>	<b><u>4,227,608</u></b>	<b><u>987,124</u></b>	<b><u>2,996,062</u></b>	<b><u>1,975,207</u></b>



**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 022/(FUND NO. 3001)</b>				
<b>STREET AND STREETLIGHTS FUND SOURCES</b>				
<u>CHARGES FOR SERVICES</u>				
Utility - Cut Costs Recovery	\$ 98,618	\$ 70,463	\$ 100,000	\$ 75,000
Cost Recovery	3,980			
GROUP TOTAL	<u>102,598</u>	<u>70,463</u>	<u>100,000</u>	<u>75,000</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	7,063	2,572		
Rents and Royalties	1,534	1,534		
GROUP TOTAL	<u>8,597</u>	<u>4,106</u>	<u>0</u>	<u>0</u>
<u>OTHER REVENUE</u>				
Unclassified	15,945	-1,202		
Damage Claims	30,304	99,864	100,000	100,000
Sale of Equipment	5,376			
GROUP TOTAL	<u>51,625</u>	<u>98,662</u>	<u>100,000</u>	<u>100,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Local Transportation	78,140			
Transfer In - ARPA		1,112		
Transfer In - General Fund	7,166			
Transfer In - 2105 Gas Tax	400,546	499,039	643,635	584,397
Transfer In - 2106 Gas Tax	168,998	222,472	291,889	260,158
Transfer In - 2107 Gas Tax	478,196	678,771	898,564	701,939
Transfer In - 2103 Gas Tax	616,520	679,058	895,973	882,505
Transfer In - 2030 Gas Tax	776,249	412,397	412,038	1,123,239
Transfer In - Measure "C"	125,000	125,000	125,000	145,000
Transfer In - Measure "V" Ait Modes	54,050	72,435	76,935	173,647
Transfer In - Measure "V" Local Transportation	216,199	289,699	307,699	621,349
TOTAL TRANSFERS IN	<u>2,921,064</u>	<u>2,979,983</u>	<u>3,651,733</u>	<u>4,492,234</u>
Interdepartmental Direct Service				
Cost Reimbursement	137,802	140,407	98,907	94,619
<b>TOTAL</b>	<b>\$ <u>3,221,686</u></b>	<b>\$ <u>3,293,621</u></b>	<b>\$ <u>3,950,640</u></b>	<b>\$ <u>4,761,853</u></b>

**FUND NO. 024/(FUND NO. 1018)**  
**RECREATION AND PARK PROGRAMS FUND**

<u>INTERGOVERNMENTAL</u>				
Prop 64 - Other State Grant	\$	\$ 28,960	\$ 297,878	\$ 336,043
GROUP TOTAL		<u>0</u>	<u>28,960</u>	<u>297,878</u>
<u>CHARGES FOR SERVICES</u>				
Recreation Programs	80,515	274,297	261,015	374,990
Cost Recovery		6,690	8,200	8,200
GROUP TOTAL	<u>80,515</u>	<u>280,987</u>	<u>269,215</u>	<u>383,190</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,572	27		
GROUP TOTAL	<u>2,572</u>	<u>27</u>	<u>0</u>	<u>0</u>
<u>OTHER REVENUE</u>				
Unclassified		8,322	8,102	8,102
Merchandise Income			15,000	15,000
Contribution and Donations		5,556	43,000	44,500
Sale of Equipment	26			
GROUP TOTAL	<u>26</u>	<u>13,878</u>	<u>66,102</u>	<u>67,602</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	1,163,537	1,335,600	1,335,600	1,440,542
Transfer In - CFD Parks & Community Svc	100,735	125,343	150,066	175,556
Transfer In - ARPA		2,476		
Transfer In - Revenue Stabilization Fund	2,196			
Transfer In - Measure "Y" Parks & Recreation	394,292			
TOTAL TRANSFERS IN	<u>1,660,760</u>	<u>1,463,419</u>	<u>1,485,666</u>	<u>1,616,098</u>
<b>TOTAL</b>	<b>\$ <u>1,743,873</u></b>	<b>\$ <u>1,787,271</u></b>	<b>\$ <u>2,118,861</u></b>	<b>\$ <u>2,402,933</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 025/(FUND NO. 3006)</b>				
<b>SURFACE TRANSPORTATION PROGRAM</b>				
<u>INTERGOVERNMENTAL</u>				
STP Exchange	\$ 1,080,928	\$ 1,050,517	\$ 1,050,517	\$ 1,248,748
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-49,336	34,978	24,910	25,970
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Streets & Signals	3,955	53,860	53,750	12,841
<b>TOTAL</b>	<b>\$ <u>1,035,547</u></b>	<b>\$ <u>1,139,355</u></b>	<b>\$ <u>1,129,177</u></b>	<b>\$ <u>1,287,559</u></b>

**FUND NO. 027/(FUND NO. 2099)**  
**PROPOSITION 172 FUND**

<u>TAXES</u>				
General Sales and Use	\$ 429,469	\$ 555,597	\$ 465,000	\$ 500,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,366	1,439		
<b>TOTAL</b>	<b>\$ <u>431,835</u></b>	<b>\$ <u>557,036</u></b>	<b>\$ <u>465,000</u></b>	<b>\$ <u>500,000</u></b>

**FUND NO. 033/(FUND NO. 2502)**  
**FEDERAL HOME GRANTS FUND**

<u>INTERGOVERNMENTAL</u>				
Federal Grants-HOME	\$ 1,141,018	\$ 74,931	\$ 2,300,197	\$ 2,769,078
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	28,556	50,179	34,650	44,920
HOME Loan Repayment	1,780,467	632,981	66,000	54,000
GROUP TOTAL	<u>1,809,023</u>	<u>683,160</u>	<u>100,650</u>	<u>98,920</u>
<b>TOTAL</b>	<b>\$ <u>2,950,041</u></b>	<b>\$ <u>758,091</u></b>	<b>\$ <u>2,400,847</u></b>	<b>\$ <u>2,867,998</u></b>

**FUND NO. 034/(FUND NO. 2504)**  
**BEGIN PROGRAM FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 287	\$ 2,175	\$ 1,760	\$ 1,830
BEGIN Loan Repayment	8,136	2,400	2,400	2,400
GROUP TOTAL	<u>8,423</u>	<u>4,575</u>	<u>4,160</u>	<u>4,230</u>
<b>TOTAL</b>	<b>\$ <u>8,423</u></b>	<b>\$ <u>4,575</u></b>	<b>\$ <u>4,160</u></b>	<b>\$ <u>4,230</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 035/(FUND 2701)</b>				
<b>OFFICE TRAFFIC SAFETY GRANT FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Police OTS Grant	\$ 33,023	\$ 49,777	\$ 399,593	\$ 236,525
<b>TOTAL</b>	<b>\$ <u>33,023</u></b>	<b>\$ <u>49,777</u></b>	<b>\$ <u>399,593</u></b>	<b>\$ <u>236,525</u></b>

<b>FUND NO. 038/(FUND NO. 2702)</b>				
<b>COPS FUNDING FUND</b>				
<u>INTERGOVERNMENTAL</u>				
COPS Grant	\$ 219,815	\$ 231,052	\$ 139,364	\$ 137,549
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-1,074	1,298	670	560
<b>TOTAL</b>	<b>\$ <u>218,741</u></b>	<b>\$ <u>232,350</u></b>	<b>\$ <u>140,034</u></b>	<b>\$ <u>138,109</u></b>

<b>FUND NO. 041/(FUND NO. 2505)</b>				
<b>STATE HOME 92 GRANT</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 916	\$ 2,082	\$ 1,910	\$ 1,870
State Home 92 Loan Repayments	9,472	13,215	7,800	8,400
GROUP TOTAL	<u>10,388</u>	<u>15,297</u>	<u>9,710</u>	<u>10,270</u>
<b>TOTAL</b>	<b>\$ <u>10,388</u></b>	<b>\$ <u>15,297</u></b>	<b>\$ <u>9,710</u></b>	<b>\$ <u>10,270</u></b>

<b>FUND NO. 042/(FUND NO. 2506)</b>				
<b>STATE HOME 93 GRANT</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 451	\$ 5,303	\$ 4,950	\$ 5,400
State Home 93 Loan Repayments	27,834	20,639	24,000	18,000
GROUP TOTAL	<u>28,285</u>	<u>25,942</u>	<u>28,950</u>	<u>23,400</u>
<b>TOTAL</b>	<b>\$ <u>28,285</u></b>	<b>\$ <u>25,942</u></b>	<b>\$ <u>28,950</u></b>	<b>\$ <u>23,400</u></b>

<b>FUND NO. 044/(FUND NO. 3500)</b>				
<b>FACILITIES ROADWAYS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 1,398,173	\$ 808,869	\$ 488,196	\$
Residential - Multi Family	319,263	65,486	154,835	
Non Residential Retail - < 50,000 square feet	114,964	41,779		
Non Residential Retail - > 50,000 square feet		255,633		
Non Residential Retail - Office			20,996	
Non Residential - Industrial	25,714	18,408	31,644	
Non Residential - Institutional		4,540		
Non Residential - General			109,911	
Non Residential - Lodging			113,311	
GROUP TOTAL	<u>1,858,114</u>	<u>1,194,715</u>	<u>918,893</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	28,024	165,711	122,330	146,750
GROUP TOTAL	<u>28,024</u>	<u>165,711</u>	<u>122,330</u>	<u>146,750</u>
<b>TOTAL</b>	<b>\$ <u>1,886,138</u></b>	<b>\$ <u>1,360,426</u></b>	<b>\$ <u>1,041,223</u></b>	<b>\$ <u>146,750</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 045/(FUND NO. 3501)</b>				
<b>FACILITIES TRAFFIC</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 94,482	\$ 54,776	\$ 66,626	\$
Residential - Multi Family	32,659	6,699	21,077	
Non Residential Retail - < 50,000 square feet	2,190	796		
Non Residential Retail - > 50,000 square feet		6,729		
Non Residential Retail - Office			2,846	
Non Residential - Industrial	1,398	1,001	4,354	
Non Residential - Institutional		417		
Non Residential - General			15,059	
Non Residential - Lodging			15,465	
GROUP TOTAL	<u>130,729</u>	<u>70,418</u>	<u>125,427</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest on Loans				
Investment Earnings	2,194	6,463	4,550	6,100
Repayment on Loan				
GROUP TOTAL	<u>2,194</u>	<u>6,463</u>	<u>4,550</u>	<u>6,100</u>
<b>TOTAL</b>	<b>\$ <u>132,923</u></b>	<b>\$ <u>76,881</u></b>	<b>\$ <u>129,977</u></b>	<b>\$ <u>6,100</u></b>

**FUND NO. 046/(FUND NO. 3502)**  
**FACILITIES FIRE**

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 212,033	\$ 123,733	\$ 290,300	\$ 175,197
Residential - Multi Family	72,762	14,925	128,894	138,887
Non Residential Retail - < 50,000 square feet	4,850	1,763		
Non Residential Retail - > 50,000 square feet		14,973		
Non Residential Retail - Office			7,405	19,556
Non Residential - Industrial	3,139	2,247	8,693	10,703
Non Residential - Institutional		934		
Non Residential - General			22,778	37,726
Non Residential - Lodging			17,350	13,677
GROUP TOTAL	<u>292,784</u>	<u>158,575</u>	<u>475,420</u>	<u>395,746</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	4,122	31,956	24,180	28,020
GROUP TOTAL	<u>4,122</u>	<u>31,956</u>	<u>24,180</u>	<u>28,020</u>
<b>TOTAL</b>	<b>\$ <u>296,906</u></b>	<b>\$ <u>190,531</u></b>	<b>\$ <u>499,600</u></b>	<b>\$ <u>423,766</u></b>

**FUND NO. 047/(FUND NO. 3503)**  
**FACILITIES POLICE**

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 283,892	\$ 164,706	\$ 220,898	\$ 133,312
Residential - Multi Family	97,136	19,924	98,252	105,868
Non Residential Retail - < 50,000 square feet	6,493	2,360		
Non Residential Retail - > 50,000 square feet		20,004		
Non Residential Retail - Office			5,644	14,938
Non Residential - Industrial	4,201	3,008	6,602	8,129
Non Residential - Institutional		1,246		
Non Residential - General			17,332	28,766
Non Residential - Lodging			13,195	10,401
GROUP TOTAL	<u>391,722</u>	<u>211,248</u>	<u>361,923</u>	<u>301,414</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	3,636	53,060	40,890	46,210
GROUP TOTAL	<u>3,636</u>	<u>53,060</u>	<u>40,890</u>	<u>46,210</u>
<b>TOTAL</b>	<b>\$ <u>395,358</u></b>	<b>\$ <u>264,308</u></b>	<b>\$ <u>402,813</u></b>	<b>\$ <u>347,624</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 048/(FUND NO. 3504)</b>				
<b>FACILITIES PARKS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 229,340	\$ 136,935	\$ 857,813	\$ 517,692
Residential - Multi Family	78,525	16,107	381,333	410,894
Non Residential Retail - < 50,000 square feet	1,877	662		
Non Residential Retail - > 50,000 square feet		5,759		
Non Residential Retail - Office			21,902	57,840
Non Residential - Industrial	1,213	868	25,498	31,394
Non Residential - Institutional		360		
Non Residential - General			67,007	111,212
Non Residential - Lodging			51,322	40,456
GROUP TOTAL	<u>310,955</u>	<u>160,691</u>	<u>1,404,875</u>	<u>1,169,488</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	5,284	18,849	13,230	17,590
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Park Reserve 442		34,143		
<b>TOTAL</b>	<b>\$ <u>316,239</u></b>	<b>\$ <u>213,683</u></b>	<b>\$ <u>1,418,105</u></b>	<b>\$ <u>1,187,078</u></b>
<b>FUND NO. 049/(FUND NO. 3515)</b>				
<b>FACILITIES TRANSPORTATION FEES</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$		\$	\$ 334,837
Residential - Multi Family				189,375
Non Residential Retail - Office				62,966
Non Residential - Industrial				44,323
Non Residential - General				207,490
Non Residential - Lodging				101,513
GROUP TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>940,504</u>
<b>TOTAL</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>940,504</u></b>
<b>FUND NO. 050/(FUND NO. 2703)</b>				
<b>JUSTICE ASSISTANCE GRANT</b>				
<u>INTERGOVERNMENTAL</u>				
Federal Grant	\$ 191,379	\$ 27,789	\$ 75,000	\$ 75,000
<b>TOTAL</b>	<b>\$ <u>191,379</u></b>	<b>\$ <u>27,789</u></b>	<b>\$ <u>75,000</u></b>	<b>\$ <u>75,000</u></b>
<b>FUND NO. 051/(FUND NO. 3004)</b>				
<b>PEG ACCESS FEES</b>				
<u>TAXES</u>				
Other Taxes	\$ 112,409	\$ 114,208	\$ 115,000	\$ 107,135
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,167	11,130	8,420	9,310
<b>TOTAL</b>	<b>\$ <u>113,576</u></b>	<b>\$ <u>125,338</u></b>	<b>\$ <u>123,420</u></b>	<b>\$ <u>116,445</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 052/(FUND NO. 2507)</b>				
<b>HOUSING-CAL HOME GRANT</b>				
<u>INTERGOVERNMENTAL</u>				
State Government Grant	\$ 51,628	\$	\$ 900	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	773	5,857	5,220	5,780
Home Funds Loans		17,534		600
GROUP TOTAL	773	23,391	5,220	6,380
<b>TOTAL</b>	<b>\$ 52,401</b>	<b>\$ 23,391</b>	<b>\$ 6,120</b>	<b>\$ 6,380</b>

<b>FUND NO. 053/(FUND NO. 2508)</b>				
<b>HOUSING-BEGIN GRANT</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -27	\$ 1,556	\$ 1,270	\$ 1,290
<b>TOTAL</b>	<b>\$ -27</b>	<b>\$ 1,556</b>	<b>\$ 1,270</b>	<b>\$ 1,290</b>

<b>FUND NO. 054/(FUND NO. 3505)</b>				
<b>FACILITIES ROADWAYS DEVELOPERS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 1,398,173	\$ 810,510	\$ 488,196	\$
Residential - Multi Family	319,263	65,486	154,835	
Non Residential Retail - < 50,000 square feet	114,964	41,779		
Non Residential Retail - > 50,000 square feet		255,633		
Non Residential Retail - Office			20,996	
Non Residential - Industrial	25,714	18,408	31,644	
Non Residential - Institutional		4,540		
Non Residential - General			109,911	
Non Residential - Lodging			113,311	
GROUP TOTAL	1,858,114	1,196,356	918,893	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	20,547	135,149	100,740	119,980
GROUP TOTAL	20,547	135,149	100,740	119,980
<b>TOTAL</b>	<b>\$ 1,878,661</b>	<b>\$ 1,331,505</b>	<b>\$ 1,019,633</b>	<b>\$ 119,980</b>

<b>FUND NO. 055/(FUND NO. 3506)</b>				
<b>FACILITIES TRAFFIC DEVELOPERS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 94,482	\$ 54,894	\$ 66,626	\$
Residential - Multi Family	32,659	6,699	21,077	
Non Residential Retail - < 50,000 square feet	2,190	796		
Non Residential Retail - > 50,000 square feet		6,729		
Non Residential Retail - Office			2,846	
Non Residential - Industrial	1,398	1,001	4,354	
Non Residential - Institutional		417		
Non Residential - General			15,059	
Non Residential - Lodging			15,465	
GROUP TOTAL	130,729	70,536	125,427	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,017	12,274	9,060	10,850
GROUP TOTAL	2,017	12,274	9,060	10,850
<b>TOTAL</b>	<b>\$ 132,746</b>	<b>\$ 82,810</b>	<b>\$ 134,487</b>	<b>\$ 10,850</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 056/(FUND NO. 3507)</b>				
<b>FACILITIES FIRE DEVELOPERS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 212,033	\$ 123,997	\$ 290,300	\$ 175,197
Residential - Multi Family	72,762	14,925	128,894	138,887
Non Residential Retail - < 50,000 square feet	4,850	1,763		
Non Residential Retail - > 50,000 square feet		14,973		
Non Residential Retail - Office			7,405	19,556
Non Residential - Industrial	3,139	2,247	8,693	10,703
Non Residential - Institutional		934		
Non Residential - General			22,778	37,726
Non Residential - Lodging			17,350	13,677
GROUP TOTAL	<u>292,784</u>	<u>158,839</u>	<u>475,420</u>	<u>395,746</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	3,210	44,572	34,410	38,830
GROUP TOTAL	<u>3,210</u>	<u>44,572</u>	<u>34,410</u>	<u>38,830</u>
<b>TOTAL</b>	<b>\$ <u>295,994</u></b>	<b>\$ <u>203,411</u></b>	<b>\$ <u>509,830</u></b>	<b>\$ <u>434,576</u></b>

**FUND NO. 057/(FUND NO. 35008)**  
**FACILITIES POLICE DEVELOPERS**

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 283,892	\$ 165,060	\$ 220,898	\$ 133,312
Residential - Multi Family	97,136	19,924	98,252	105,868
Non Residential Retail - < 50,000 square feet	6,493	2,360		
Non Residential Retail - > 50,000 square feet		20,004		
Non Residential Retail - Office			5,644	14,938
Non Residential - Industrial	4,201	3,008	6,602	8,129
Non Residential - Institutional		1,246		
Non Residential - General			17,332	28,766
Non Residential - Lodging			13,195	10,401
GROUP TOTAL	<u>391,722</u>	<u>211,602</u>	<u>361,923</u>	<u>301,414</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	6,189	38,995	28,910	34,460
GROUP TOTAL	<u>6,189</u>	<u>38,995</u>	<u>28,910</u>	<u>34,460</u>
<b>TOTAL</b>	<b>\$ <u>397,911</u></b>	<b>\$ <u>250,597</u></b>	<b>\$ <u>390,833</u></b>	<b>\$ <u>335,874</u></b>

**FUND NO. 058/(FUND NO. 3509)**  
**FACILITIES PARKS DEVELOPERS**

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 267,853	\$ 137,507	\$ 857,813	\$ 517,692
Residential - Multi Family	40,005	16,107	381,333	410,894
Non Residential Retail - < 50,000 square feet	1,877	682		
Non Residential Retail - > 50,000 square feet		5,759		
Non Residential Retail - Office			21,902	57,840
Non Residential - Industrial	1,213	868	25,498	31,394
Non Residential - Institutional		360		
Non Residential - General			67,007	111,212
Non Residential - Lodging			51,322	40,456
GROUP TOTAL	<u>310,948</u>	<u>161,283</u>	<u>1,404,875</u>	<u>1,169,488</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		218		
GROUP TOTAL	<u>0</u>	<u>218</u>	<u>0</u>	<u>0</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Park Reserve 442		31,516		
<b>TOTAL</b>	<b>\$ <u>310,948</u></b>	<b>\$ <u>193,017</u></b>	<b>\$ <u>1,404,875</u></b>	<b>\$ <u>1,169,488</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 059/(FUND NO. 2509)</b>				
<b>NEIGHBORHOOD STABILIZATION</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,494	\$ 2,996	\$ 1,880	\$ 2,940
Neighborhood Stabilization Loans	<u>54,685</u>	<u>40,482</u>	<u>4,200</u>	<u>4,200</u>
GROUP TOTAL	56,179	43,478	6,080	7,140
<b>TOTAL</b>	<b>\$ <u>56,179</u></b>	<b>\$ <u>43,478</u></b>	<b>\$ <u>6,080</u></b>	<b>\$ <u>7,140</u></b>

<b>FUND NO. 060/(FUND NO. 3516)</b>				
<b>FACILITIES TRANSPORTATON FEES DEV</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$			334,837
Residential - Multi Family				189,375
Non Residential Retail - Office				62,966
Non Residential - Industrial				44,323
Non Residential - General				207,490
Non Residential - Lodging				<u>101,513</u>
GROUP TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>940,504</u>
<b>TOTAL</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>940,504</u></b>

<b>FUND NO. 061/(FUND NO. 2001)</b>				
<b>MEASURE C FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Federal Government Grants	\$ 22,904	\$ 23,626	\$	\$
State Grants			35,000	50,000
GROUP TOTAL	<u>22,904</u>	<u>23,626</u>	<u>35,000</u>	<u>50,000</u>
<u>TAXES</u>				
General Sales and Use	8,295,121	9,229,225	7,674,827	8,800,000
<u>CHARGES FOR SERVICES</u>				
Special Fire Dept. Service	70,850	140,177		
Cost Recovery		<u>18,165</u>		
GROUP TOTAL	<u>70,850</u>	<u>158,342</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	42,186	93,656	56,410	89,860
<u>OTHER REVENUE</u>				
Unclassified	264			
GROUP TOTAL	<u>264</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	31,862			
Transfer In - American Rescue Plan Act	60,916	3,673		
Transfer In - Vehicle Abatement		110		
GROUP TOTAL	<u>92,778</u>	<u>3,783</u>	<u>0</u>	<u>0</u>
Administrative Reimbursement	76,712	92,145	79,459	123,931
<b>TOTAL</b>	<b>\$ <u>8,600,815</u></b>	<b>\$ <u>9,600,777</u></b>	<b>\$ <u>7,845,696</u></b>	<b>\$ <u>9,063,791</u></b>

<b>FUND NO. 062/(FUND NO. 3005)</b>				
<b>DEVELOPER CAPITAL FEE</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -3,953	\$ 70,824	\$ 57,230	\$ 57,750
<b>TOTAL</b>	<b>\$ <u>236,538</u></b>	<b>\$ <u>232,599</u></b>	<b>\$ <u>57,230</u></b>	<b>\$ <u>57,750</u></b>



**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 063/(FUND NO. 3002)</b>				
<b>BELL STATION FACILITY</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -865	\$ 120	\$	\$
Rents & Royalties	97,507	98,043	83,228	79,119
GROUP TOTAL	96,642	98,163	83,228	79,119
<b>TOTAL</b>	<b>\$ 96,642</b>	<b>\$ 98,163</b>	<b>\$ 83,228</b>	<b>\$ 79,119</b>

<b>FUND NO. 065/(FUND NO. 2006)</b>				
<b>2103 GAS TAX FUND</b>				
<u>TAXES</u>				
2103 Gas Tax	\$ 616,308	\$ 702,587	\$ 895,973	\$ 882,505
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	211			
<b>TOTAL</b>	<b>\$ 616,519</b>	<b>\$ 702,587</b>	<b>\$ 895,973</b>	<b>\$ 882,505</b>

<b>FUND NO. 066/(FUND NO. 2510)</b>				
<b>NEIGHBORHOOD PROGRAM (NSP3)</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -20	\$ 1,187	\$ 970	\$ 990
GROUP TOTAL	-20	1,187	970	990
<b>TOTAL</b>	<b>\$ -20</b>	<b>\$ 1,187</b>	<b>\$ 970</b>	<b>\$ 990</b>

<b>FUND NO. 069/(FUND NO. 2512)</b>				
<b>CALHOME 2012</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Revenue	\$	\$ 5,863	\$	\$
Home Funds Loan	67,249	133,153		
Investment Earnings	1,897			
GROUP TOTAL	69,146	139,016	0	0
<b>TOTAL</b>	<b>\$ 69,146</b>	<b>\$ 139,016</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>FUND NO. 070/(FUND NO. 2500)</b>				
<b>HOUSING ADMINISTRATION</b>				
<u>CHARGES FOR SERVICES</u>				
Personnel Time Charged CIP	\$	\$	\$ 135,469	\$ 172,788
GROUP TOTAL	0	0	135,469	172,788
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,008	2,752		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - American Rescue Plan Act		1,538		
TOTAL TRANSFERS IN	0	1,538	0	0
Interdepartmental Direct Service				
Cost Reimbursement	573,603	656,929	323,923	1,054,879
<b>TOTAL</b>	<b>\$ 575,611</b>	<b>\$ 661,219</b>	<b>\$ 459,392</b>	<b>\$ 1,227,667</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 071/(FUND NO. 2513)</b>				
<b>CITY HOUSING LOAN</b>				
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	\$ 32,754	\$ 45,099	\$ 37,230	\$ 36,730
Interest on Loans	546,939	22,253	3,500	4,830
City Housing Loan	1,224,583	62,056	4,200	4,800
GROUP TOTAL	<u>1,804,276</u>	<u>129,408</u>	<u>44,930</u>	<u>46,360</u>
<b>OTHER REVENUE</b>				
Unclassified	615			
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - LMI Debt Svc	119,209			
TOTAL TRANSFERS IN	<u>119,209</u>	0	0	0
<b>TOTAL</b>	<b>\$ <u>1,924,100</u></b>	<b>\$ <u>129,408</u></b>	<b>\$ <u>44,930</u></b>	<b>\$ <u>46,360</u></b>

<b>FUND NO. 073/(FUND NO. 1016)</b>				
<b>REVENUE STABILIZATION FUND</b>				
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	\$ -143,570	\$	\$	\$
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - General Fund	180,000			
<b>TOTAL</b>	<b>\$ <u>36,430</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

<b>FUND NO. 074/(FUND NO. 1017)</b>				
<b>ECONOMIC DEVELOPMENT OPPORTUNITY FUND</b>				
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	\$ 7,154	\$ 59,371	\$ 43,410	\$ 56,560
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - General Fund	371,258	945,000	425,250	243,000
Transfer In - American Rescue Plan Act	36	98		
TOTAL TRANSFERS IN	<u>371,294</u>	<u>945,098</u>	<u>425,250</u>	<u>243,000</u>
<b>TOTAL</b>	<b>\$ <u>378,448</u></b>	<b>\$ <u>1,004,469</u></b>	<b>\$ <u>468,660</u></b>	<b>\$ <u>299,560</u></b>

<b>FUND NO. 075/(FUND NO. 2008)</b>				
<b>MEASURE "V" ALTERNATIVE MODES</b>				
<b>INTERGOVERNMENTAL</b>				
General Sales and Use	\$ 484,643	\$ 557,405	\$ 400,000	\$ 400,000
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	4,535	14,980	10,760	13,200
<b>TOTAL</b>	<b>\$ <u>489,178</u></b>	<b>\$ <u>572,385</u></b>	<b>\$ <u>410,760</u></b>	<b>\$ <u>413,200</u></b>

<b>FUND NO. 076/(FUND NO. 2007)</b>				
<b>2030 GAS TAX</b>				
<b>INTERGOVERNMENTAL</b>				
2030 Gas Tax - State Share	\$ 1,616,932	\$ 1,808,884	\$ 2,073,653	\$ 2,201,535
2030 Gas Tax - LLP Funding	43,508	564,126	1,209,492	645,366
GROUP TOTAL	<u>1,660,440</u>	<u>2,373,010</u>	<u>3,283,145</u>	<u>2,846,901</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	7,210	47,454	33,610	47,650
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Streets & Signals CIP	2,440			
<b>TOTAL</b>	<b>\$ <u>1,670,090</u></b>	<b>\$ <u>2,420,464</u></b>	<b>\$ <u>3,316,755</u></b>	<b>\$ <u>2,894,551</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 077/(FUND NO. 1019)</b>				
<b>SUBSTANDARD HOUSING</b>				
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	\$ 778	\$ 2,631	\$	\$
<b>CHARGES FOR SERVICES</b>				
Cost Recovery	164,812	41,842		
<b>TOTAL</b>	<b>\$ 165,590</b>	<b>\$ 44,473</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND NO. 078/(FUND NO. 2009)</b>				
<b>MEASURE 'V' LOCAL TRANSPORTATION</b>				
<b>INTERGOVERNMENTAL</b>				
General Sales and Use Tax	\$ 1,938,572	\$ 2,229,619	\$ 1,600,000	\$ 1,600,000
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	6,412	55,599	42,770	54,730
<b>TOTAL</b>	<b>\$ 1,944,984</b>	<b>\$ 2,285,218</b>	<b>\$ 1,642,770</b>	<b>\$ 1,654,730</b>
<b>FUND NO. 079/(FUND NO. 2514)</b>				
<b>AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT</b>				
<b>INTERGOVERNMENTAL</b>				
Other State Grants	\$	\$ 676,234	\$ 2,820,847	\$ 769,518
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 676,234</b>	<b>\$ 2,820,847</b>	<b>\$ 769,518</b>
<b>FUND NO. 080/(FUND NO. 2010)</b>				
<b>VEHICLE ABATEMENT</b>				
<b>CHARGES FOR SERVICES</b>				
Vehicle Abatement	\$ 42,242	\$ 47,774	\$ 50,000	\$ 52,700
GROUP TOTAL	42,242	47,774	50,000	52,700
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	132			
<b>TOTAL</b>	<b>\$ 42,374</b>	<b>\$ 47,774</b>	<b>\$ 50,000</b>	<b>\$ 52,700</b>
<b>FUND NO. 082/(FUND NO. 3003)</b>				
<b>SB 1186 CASP PROGRAM</b>				
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	\$ 501	\$ 1,992	\$ 1,500	\$ 1,850
<b>OTHER REVENUE</b>				
ADA ACCESS & COMP	30,412	18,540	19,080	18,000
<b>TOTAL</b>	<b>\$ 30,913</b>	<b>\$ 20,532</b>	<b>\$ 20,580</b>	<b>\$ 19,850</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 083/(FUND NO. 2002)</b>				
<b>MEASURE "Y" POLICE</b>				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$ 643,166	\$ 475,480	\$ 492,800	\$ 373,760
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	18,332	17,969	12,660	4,600
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary	70,096			
TOTAL TRANSFERS IN	70,096	0	0	0
<b>TOTAL</b>	<b>\$ 731,594</b>	<b>\$ 493,449</b>	<b>\$ 505,460</b>	<b>\$ 378,360</b>

<b>FUND NO. 084/(FUND NO. 2003)</b>				
<b>MEASURE "Y" FIRE</b>				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$ 643,166	\$ 475,480	\$ 492,800	\$ 373,760
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	21,919	17,186	13,860	7,080
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary	70,096			
TOTAL TRANSFERS IN	70,096	0	0	0
<b>TOTAL</b>	<b>\$ 735,181</b>	<b>\$ 492,666</b>	<b>\$ 506,660</b>	<b>\$ 380,840</b>

<b>FUND NO. 085/(FUND NO. 2004)</b>				
<b>MEASURE "Y" PARKS &amp; RECREATION</b>				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$ 643,166	\$ 475,481	\$ 492,800	\$ 373,760
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	14,730	17,553	10,450	8,850
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary	135,542	1,478,463	3,124,569	759,250
Transfer In - American Rescue Plan Act		188		
TOTAL TRANSFERS IN	135,542	1,478,651	3,124,569	759,250
<b>TOTAL</b>	<b>\$ 793,438</b>	<b>\$ 1,971,685</b>	<b>\$ 3,627,819</b>	<b>\$ 1,141,860</b>

<b>FUND NO. 086/(FUND NO. 2005)</b>				
<b>MEASURE "Y" DISCRETIONARY</b>				
<u>TAXES</u>				
Cannabis Sales Tax - 40%	\$ 1,286,332	\$ 950,961	\$ 985,600	\$ 747,520
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	32,966	35,135	25,310	11,730
<b>TOTAL</b>	<b>\$ 1,319,298</b>	<b>\$ 986,096</b>	<b>\$ 1,010,910</b>	<b>\$ 759,250</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 087/(FUND NO. 2011)</b>				
<b>AMERICAN RESCUE PLAN ACT</b>				
Intergovernmental				
Federal Grant- American Rescue Plan Act	\$ 2,610,791	\$ 308,874	\$	\$
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	249,577			
<b>TOTAL</b>	<b>\$ 2,860,368</b>	<b>\$ 308,874</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>FUND NO. 088/(FUND NO. 1020)</b>				
<b>AFFORDABLE HOUSING TRUST</b>				
OTHERS SOURCES OF REVENUE				
Transfer In - General Fund	\$	\$	\$ 500,000	\$ 364,500
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 500,000</b>	<b>\$ 364,500</b>

<b>FUND NO. 089/(FUND NO. 2515)</b>				
<b>CalHOME 2021</b>				
INTERGOVERNMENTAL				
Other State Grant	\$	\$	\$	\$ 2,500,000
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$ 0</b>	<b>\$ 2,500,000</b>

<b>FUND NO. 090/(FUND NO. 2013)</b>				
<b>CA SB2 HOUSING PLANNING GRANT</b>				
Intergovernmental				
Other State Grant	\$	\$ 3,343	\$ 310,000	\$ 115,000
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 3,343</b>	<b>\$ 310,000</b>	<b>\$ 115,000</b>

<b>FUND NO. 091/(FUND NO. 2014)</b>				
<b>CA LOCAL EARLY ACTION PLAN</b>				
Intergovernmental				
Other State Grant	\$	\$	\$ 300,000	\$ 116,800
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 300,000</b>	<b>\$ 116,800</b>

<b>FUND NO. 092/(FUND NO. 3510)</b>				
<b>FACILITIES PUBLIC WORKS CORP YARD</b>				
CHARGES FOR SERVICES				
Residential - Single Family	\$	\$ 190	\$ 33,313	\$ 20,105
Residential - Multi Family			14,754	15,898
Non Residential Retail - Office			856	2,230
Non Residential - Industrial			1,053	1,297
Non Residential Retail - General			2,605	4,323
Non Residential - Lodging			2,013	1,587
GROUP TOTAL	0	190	54,594	45,440
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 190</b>	<b>\$ 54,594</b>	<b>\$ 45,440</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 093/(FUND NO. 3511)</b>				
<b>FACILITIES PUBLIC WORKS CORP YARD DEVELOPERS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$	\$	190 \$	\$ 33,313 \$ 20,105
Residential - Multi Family				14,754 15,898
Non Residential Retail - Office			856	2,230
Non Residential - Industrial			1,053	1,297
Non Residential Retail - General			2,605	4,323
Non Residential - Lodging			2,013	1,587
GROUP TOTAL	0	190	54,594	45,440
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 190</b>	<b>\$ 54,594</b>	<b>\$ 45,440</b>

<b>FUND NO. 094/(FUND NO. 3512)</b>				
<b>FACILITIES INFORMATION TECHNOLOGY</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$	\$	147 \$	\$ 25,778 \$ 15,557
Residential - Multi Family				11,511 12,578
Non Residential Retail - Office			651	1,720
Non Residential - Industrial			755	929
Non Residential - Institutional			2,084	
Non Residential Retail - General			1,542	3,458
Non Residential - Lodging				1,216
GROUP TOTAL	0	147	42,321	35,458
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 147</b>	<b>\$ 42,321</b>	<b>\$ 35,458</b>

<b>FUND NO. 095/(FUND NO. 3513)</b>				
<b>FACILITIES INFORMATION TECHNOLOGY DEVELOPERS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$	\$	147 \$	\$ 25,778 \$ 15,557
Residential - Multi Family				11,511 12,578
Non Residential Retail - Office			651	1,720
Non Residential - Industrial			755	929
Non Residential - Institutional			2,084	3,458
Non Residential Retail - General			1,542	1,216
Non Residential - Lodging				
GROUP TOTAL	0	147	42,321	35,458
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 147</b>	<b>\$ 42,321</b>	<b>\$ 35,458</b>

<b>FUND NO. 096/(FUND NO. 3514)</b>				
<b>FACILITIES ADMINISTRATIVE FEE</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$	\$	680 \$	\$ 118,975 \$ 71,800
Residential - Multi Family				48,639 52,400
Non Residential Retail - Office			3,618	9,500
Non Residential - Industrial			4,716	5,950
Non Residential Retail - General			14,207	23,650
Non Residential - Lodging			12,852	10,100
GROUP TOTAL	0	680	203,007	173,400
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 680</b>	<b>\$ 203,007</b>	<b>\$ 173,400</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 097/(FUND NO. 2016)</b>				
<b>HCD HOMEKEY PROGRAM CC915</b>				
<u>Intergovernmental</u>				
Other State Grant	\$	\$ 367,700	\$	\$ 200,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings				32,750
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 367,700</b>	<b>\$ 0</b>	<b>\$ 232,750</b>
 <b>FUND NO. 098/(FUND NO. 2017)</b>				
<b>HCD Homekey Prog 1213</b>				
<u>Intergovernmental</u>				
Other State Grant	\$	\$ 11,248,494	\$	\$ 950,000
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 11,248,494</b>	<b>\$ 0</b>	<b>\$ 950,010</b>
 <b>FUND NO. 099/(FUND NO. 2018)</b>				
<b>Permanent Local Housing</b>				
<u>Intergovernmental</u>				
Other State Grant	\$	\$	\$	\$ 1,324,969
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,324,969</b>
 <b>FUND NOS. 100-149 &amp; 151-153/(FUND NOS. 4000-4039)</b>				
<b>MAINTENANCE DISTRICTS FUND</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Assessments	\$ 873,721	\$ 1,088,125	\$ 1,071,469	\$ 1,034,794
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-15,351	35,646		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	43,667	61,410	56,726	46,219
Transfer In - Neighborhood Stabilization Fund				
Transfer In - CFDS	5,277	5,433	7,487	8,524
Transfer In - Water System	1,866	37	37	37
Transfer In - Parking Authority	17,770	17,770	17,770	17,770
<b>TOTAL TRANSFERS IN</b>	<b>68,580</b>	<b>84,650</b>	<b>82,020</b>	<b>72,550</b>
<b>TOTAL</b>	<b>\$ 926,950</b>	<b>\$ 1,208,421</b>	<b>\$ 1,153,489</b>	<b>\$ 1,107,344</b>
 <b>FUND NO. 150/(FUND NO. 4500)</b>				
<b>CFD ADMINISTRATION FUND</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -136	\$ 4,791	\$	\$
<u>OTHER REVENUE</u>				
Other Revenue - Developers	25,000	33,661		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Farhan's Park Plaza				
<b>TOTAL</b>	<b>\$ 24,864</b>	<b>\$ 38,452</b>	<b>\$ 0</b>	<b>\$ 0</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 155/(FUND NO. 4501)</b>				
<b>CFD ADMINISTRATION FUND</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 50,367	\$ 63,069	\$ 73,919	\$ 86,118
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	82	127		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	24	24	26	28
<b>TOTAL</b>	<b>\$ 50,473</b>	<b>\$ 63,220</b>	<b>\$ 73,945</b>	<b>\$ 86,146</b>

<b>FUND NO. 156/(FUND NO. 4502)</b>				
<b>CFD PUBLIC SAFETY FIRE FUND</b>				
<u>CHARGES FOR SERVICES</u>				
Special Fire Dept. Service	\$	\$ 26,478	\$	\$
GROUP TOTAL	0	26,478	0	0
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	705,907	810,432	948,688	1,106,357
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,231	1,237		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	307	313	336	354
Transfer In - American Rescue Plan Act	5,909			
Transfer In - General Fund	5,920	740,654		
TOTAL TRANSFERS IN	12,136	740,967	336	354
<b>TOTAL</b>	<b>\$ 719,274</b>	<b>\$ 1,579,114</b>	<b>\$ 949,024</b>	<b>\$ 1,106,711</b>

<b>FUND NO. 157/(FUND NO. 4503)</b>				
<b>CFD PUBLIC SAFETY PD FUND</b>				
<u>CHARGES FOR SERVICES</u>				
Cost Recovery	\$	\$ 7,532	\$	\$
GROUP TOTAL	0	7,532	0	0
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	1,314,914	1,646,152	1,926,102	2,246,157
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-1,972	1,724		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - AB 109 (072)				
Transfer In - American Rescue Plan Act	36,262	101		
Transfer In - General Fund		694,696		
Transfer In - CFD Services Deposit	623	635	683	720
TOTAL TRANSFERS IN	36,885	695,432	683	720
<b>TOTAL</b>	<b>\$ 1,349,827</b>	<b>\$ 2,350,840</b>	<b>\$ 1,926,785</b>	<b>\$ 2,246,877</b>



**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 158/(FUND NO. 4504)</b>				
<b>CFD- PW-PARKS MAINTENANCE FUND</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 146,627	\$ 183,565	\$ 214,723	\$ 250,555
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	83	2,331		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	411	275,641		
Transfer In - American Rescue Plan Act		101		
Transfer In - CFD-Bellevue Ranch East	31,438	10,905	7,167	28,315
Transfer In - CFD-Compass Pointe	67,200	84,049	84,282	127,909
Transfer In - CFD-Sandcastle	65,492	57,873	42,671	119,231
Transfer In - Moraga	37,235	33,457	30,973	48,841
Transfer In - CFD Services Deposit	70	71	76	80
TOTAL TRANSFERS IN	<u>201,846</u>	<u>462,097</u>	<u>165,169</u>	<u>324,376</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Interdepartmental Direct Service	4,979	6,162	6,777	7,140
Unclassified		108		
<b>TOTAL</b>	<b>\$ <u>353,535</u></b>	<b>\$ <u>654,263</u></b>	<b>\$ <u>386,669</u></b>	<b>\$ <u>582,071</u></b>

**FUND NO. 159/(FUND NO. 4505)**  
**CFD- STREET TREES FUND**

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 74,429	\$ 93,183	\$ 109,040	\$ 127,150
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	121	193		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	35	36	39	41
<b>TOTAL</b>	<b>\$ <u>74,585</u></b>	<b>\$ <u>93,412</u></b>	<b>\$ <u>109,079</u></b>	<b>\$ <u>127,191</u></b>

**FUND NO. 160/(FUND NO. 4506)**  
**CFD- STREET MAINT/LIGHTS FUND**

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 165,754	\$ 207,515	\$ 242,795	\$ 283,157
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	347	549		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	79	80	86	91
<b>TOTAL</b>	<b>\$ <u>166,180</u></b>	<b>\$ <u>208,144</u></b>	<b>\$ <u>242,881</u></b>	<b>\$ <u>283,248</u></b>

**FUND NO. 161/(FUND NO. 4507)**  
**CFD- DEVELOPMENT SERVICE FUND**

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 47,744	\$ 63,084	\$ 72,942	\$ 88,691
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	76	149		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	21	22	23	24
<b>TOTAL</b>	<b>\$ <u>47,841</u></b>	<b>\$ <u>63,255</u></b>	<b>\$ <u>72,965</u></b>	<b>\$ <u>88,715</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 162/(FUND NO. 4508)</b>				
<b>CFD- PARKS &amp; COMMUNITY SERVICES</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 106,437	\$ 129,946	\$ 153,014	\$ 174,813
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	173	244		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	52	53	57	60
<b>TOTAL</b>	<b>\$ <u>106,662</u></b>	<b>\$ <u>130,243</u></b>	<b>\$ <u>153,071</u></b>	<b>\$ <u>174,873</u></b>

<b>FUND NO. 163/(FUND NO. 4509)</b>				
<b>CFD- AIRPORT</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 35,953	\$ 45,002	\$ 52,647	\$ 61,404
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	59	88		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	17	17	19	20
<b>TOTAL</b>	<b>\$ <u>36,029</u></b>	<b>\$ <u>45,107</u></b>	<b>\$ <u>52,666</u></b>	<b>\$ <u>61,424</u></b>

<b>FUND NOS. 164-213/(FUND NOS. 4510-4558)</b>				
<b>COMMUNITY FACILITIES DISTRICT FUNDS</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 1,288,862	\$ 1,633,147	\$ 2,033,180	\$ 2,391,522
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	10,655	81,963	4,341	250
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Street Maintenance	156,814	201,187	248,605	287,779
Transfer In - CFD Services Deposit	1,457	1,484	1,596	1,683
<b>GROUP TOTAL</b>	<b>158,271</b>	<b>202,671</b>	<b>250,201</b>	<b>289,462</b>
<b>TOTAL</b>	<b>\$ <u>1,457,788</u></b>	<b>\$ <u>1,917,781</u></b>	<b>\$ <u>2,287,722</u></b>	<b>\$ <u>2,681,234</u></b>

<b>FUND NO. 299/(FUND NO. 4499)</b>				
<b>MAINT DIST PUMP REPLACEMENT</b>				
<u>CHARGES FOR SERVICES</u>				
Pump Replacement Fee	\$ 11,065	\$ 11,101	\$ 11,101	\$ 11,101
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-588	11,178	9,160	9,530
<b>TOTAL</b>	<b>\$ <u>10,477</u></b>	<b>\$ <u>22,279</u></b>	<b>\$ <u>20,261</u></b>	<b>\$ <u>20,631</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>CAPITAL PROJECTS FUNDS</b>				
<b>FUND NO. 424/(FUND NO. 5000)</b>				
<b>PARKS &amp; COMMUNITY SERVICE CIP FUND</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,611	\$ 3,846	\$ 2,890	\$ 5,480
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund			100,375	114,244
Transfer In - Revenue Stabilization	103,120	34,880		
Transfer in - Measure "Y" Parks & Recreation	16,113			
TOTAL TRANSFERS IN	<u>119,233</u>	<u>34,880</u>	<u>100,375</u>	<u>114,244</u>
<b>TOTAL</b>	<b>\$ <u>120,844</u></b>	<b>\$ <u>38,726</u></b>	<b>\$ <u>103,265</u></b>	<b>\$ <u>119,724</u></b>

**FUND NO. 442/(FUND NO. 5001)**  
**PARK RESERVE FUND**

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$	\$	\$	\$ 177,952
State Grant -Zober				
GROUP TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>177,952</u>
<u>CHARGES FOR SERVICES</u>				
Park Zone #1 Fees	\$ 87,007	\$ 51,557	\$	
Park Zone #2 Fees	21,565	946		
Park Zone #3 Fees	70,950	20,339		
Park Zone #4 Fees	126,442	160,928		
Park Zone #5 Fees	273,844	65,194		
GROUP TOTAL	<u>579,808</u>	<u>298,964</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	10,365	34,455	25,480	30,230
Land Sale				
Rent of Facilities	735	735		
GROUP TOTAL	<u>11,100</u>	<u>35,190</u>	<u>25,480</u>	<u>30,230</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund			727	727
TOTAL TRANSFERS IN	<u>0</u>	<u>0</u>	<u>727</u>	<u>727</u>
<b>TOTAL</b>	<b>\$ <u>590,908</u></b>	<b>\$ <u>334,154</u></b>	<b>\$ <u>26,207</u></b>	<b>\$ <u>208,909</u></b>

**FUND NO. 445/(FUND NO. 5002)**  
**MEASURE V REGIONAL PROJECT**

<u>INTERGOVERNMENTAL</u>				
General Sales & Use Tax	\$ 348,875	\$ 301,819	\$ 7,745,349	\$ 7,635,453
<b>TOTAL</b>	<b>\$ <u>348,875</u></b>	<b>\$ <u>301,819</u></b>	<b>\$ <u>7,745,349</u></b>	<b>\$ <u>7,635,453</u></b>

**FUND NO. 448/(FUND NO. 5003)**  
**AIRPORT INDUSTRIAL PARK**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -892	\$ 5,850	\$ 5,840	\$ 3,880
Rents and Royalties				
GROUP TOTAL	<u>-892</u>	<u>5,850</u>	<u>5,840</u>	<u>3,880</u>
<b>TOTAL</b>	<b>\$ <u>-892</u></b>	<b>\$ <u>5,850</u></b>	<b>\$ <u>5,840</u></b>	<b>\$ <u>3,880</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 449/(FUND NO. 5004)</b>				
<b>PUBLIC SAFETY CIP FUND</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 76,475	\$ 44,298	\$ 36,970	\$ 20,840
GROUP TOTAL	<u>2,109,992</u>	<u>44,298</u>	<u>36,970</u>	<u>20,840</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Facilities Fire			949,915	949,915
Transfer In - Facilities Police			<u>6,892</u>	<u>6,892</u>
TOTAL TRANSFERS IN	<u>0</u>	<u>0</u>	<u>956,807</u>	<u>956,807</u>
<b>TOTAL</b>	<b>\$ <u>2,109,992</u></b>	<b>\$ <u>44,298</u></b>	<b>\$ <u>993,777</u></b>	<b>\$ <u>977,647</u></b>

**FUND NO. 450/(FUND NO. 5005)**  
**STREETS & SIGNALS CIP FUND**

<u>INTERGOVERNMENTAL</u>				
Other Federal Grants	\$	\$ 226,086	\$ 38,888	\$
Other State Grants				1,107,855
Congestion Mgmt Air Alt-CMAQ	86,037	564,780	1,093,524	254,141
GROUP TOTAL	<u>86,037</u>	<u>790,866</u>	<u>1,132,412</u>	<u>1,361,996</u>
<u>CHARGES FOR SERVICES</u>				
Cost Recovery				150,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	28,325	31,166	25,810	14,650
<u>OTHER REVENUE</u>				
Other Revenue-Developers	14,383	825,524	988,434	129,823
GROUP TOTAL	<u>14,383</u>	<u>825,524</u>	<u>988,434</u>	<u>129,823</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund				50,000
Transfer In - Local Transportation	98,824	9	229,921	312,104
Transfer In - STP	1,897,363	802,266	3,979,559	4,606,546
Transfer In - Facilities - Roadway			1,679,511	1,679,511
Transfer In - LMI Housing CIP			4,436	
Transfer In -Developer Capital Fees	48,793	525,285		
Transfer In - 2030 Gas Tax	834,726	451,310	5,759,987	5,362,884
TOTAL TRANSFERS IN	<u>2,879,706</u>	<u>1,778,870</u>	<u>11,653,414</u>	<u>12,011,045</u>
<b>TOTAL</b>	<b>\$ <u>3,008,451</u></b>	<b>\$ <u>3,426,426</u></b>	<b>\$ <u>13,800,070</u></b>	<b>\$ <u>13,667,514</u></b>

**FUND NO. 461/(FUND NO. 5006)**  
**AIRPORT CIP FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 165	\$ 464	\$ 0	\$ 0
GROUP TOTAL	<u>165</u>	<u>464</u>	<u>0</u>	<u>0</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Ec Dev Opportunity				1,100,000
Transfer In - Airport Industrial Park		43,032	49,032	137,105
Transfer In - Airport		153	230,000	669,344
TOTAL TRANSFERS IN	<u>0</u>	<u>43,185</u>	<u>279,032</u>	<u>1,906,449</u>
<b>TOTAL</b>	<b>\$ <u>165</u></b>	<b>\$ <u>43,649</u></b>	<b>\$ <u>279,032</u></b>	<b>\$ <u>1,906,449</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 463/(FUND NO. 5007)</b>				
<b>PCE CLEAN UP WATER CIPS</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -1,654	\$ 14,782	\$ 12,240	\$ 9,730
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Water System	250,000	250,000	250,000	250,000
<b>TOTAL</b>	<b>\$ <u>248,346</u></b>	<b>\$ <u>264,782</u></b>	<b>\$ <u>262,240</u></b>	<b>\$ <u>259,730</u></b>

**FUND NO. 464/(FUND NO. 5008)**  
**MTBE SETTLEMENT FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -3,101	\$ 34,894	\$ 28,930	\$ 17,510
<b>TOTAL</b>	<b>\$ <u>-3,101</u></b>	<b>\$ <u>34,894</u></b>	<b>\$ <u>28,930</u></b>	<b>\$ <u>17,510</u></b>

**FUND NO. 471/(FUND NO. 5009)**  
**CITY HOUSING CIP**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -7,136	\$ 579	\$ 460	\$ 480
Rent and Royalty				
GROUP TOTAL	<u>-7,136</u>	<u>579</u>	<u>460</u>	<u>480</u>
<b>TOTAL</b>	<b>\$ <u>-7,136</u></b>	<b>\$ <u>579</u></b>	<b>\$ <u>460</u></b>	<b>\$ <u>480</u></b>

**DEBT SERVICE FUNDS**

**FUND NO. 333/(FUND NO. 8000)**  
**NORTH MERCED SEWER REFUNDING**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -778	\$ 834	\$	\$
<b>TOTAL</b>	<b>\$ <u>-778</u></b>	<b>\$ <u>834</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

**FUND NO. 338/(FUND NO. 8099)**  
**LIBERTY PARK ASSESSMENT DISTRICT**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -488	\$ 522	\$ 420	\$ 430
<b>TOTAL</b>	<b>\$ <u>-488</u></b>	<b>\$ <u>522</u></b>	<b>\$ <u>420</u></b>	<b>\$ <u>430</u></b>

**FUND NO. 340/(FUND NO. 8004)**  
**16TH STREET ASSESSMENT DISTRICT**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 347	\$ 313	\$	\$
<b>TOTAL</b>	<b>\$ <u>347</u></b>	<b>\$ <u>313</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 342/(FUND NO.8003)</b>				
<b>FAHRENS PARK</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Assessment Principal	\$ 326,357	\$ 53,007	\$ 0	\$ 0
GROUP TOTAL	<u>326,357</u>	<u>53,007</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-5,009	1,425		
Interest Earnings	11	11		
GROUP TOTAL	<u>-4,998</u>	<u>1,436</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>321,359</u></b>	<b>\$ <u>54,443</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

<b>FUND NO. 343/(FUND NO. 8004)</b>				
<b>BELLEVUE RANCH DEVELOPMENT EAST</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Assessment Principal	\$ 616,610	\$ 618,556	\$ 620,541	\$ 618,378
GROUP TOTAL	<u>616,610</u>	<u>618,556</u>	<u>620,541</u>	<u>618,378</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,571	570		
Interest Earnings	227	367		
GROUP TOTAL	<u>1,798</u>	<u>937</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>618,408</u></b>	<b>\$ <u>619,493</u></b>	<b>\$ <u>620,541</u></b>	<b>\$ <u>618,378</u></b>

<b>FUND NO. 344/(FUND NO. 8005)</b>				
<b>UNIVERSITY CAPITAL CHARGE FUND</b>				
<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 191,711	\$ 180,667	\$ 498,632	\$ 511,958
<b>TOTAL</b>	<b>\$ <u>191,711</u></b>	<b>\$ <u>180,667</u></b>	<b>\$ <u>498,632</u></b>	<b>\$ <u>511,958</u></b>

<b>FUND NO. 345/(FUND NO. 8006)</b>				
<b>BELLEVUE RANCH DEVELOPMENT WEST</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Assessment Principal	\$ 463,397	\$ 465,479	\$ 460,379	\$ 465,653
Prior Year Assessment				
GROUP TOTAL	<u>463,397</u>	<u>465,479</u>	<u>460,379</u>	<u>465,653</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,146	501		
Interest Earnings	178	289		
GROUP TOTAL	<u>1,324</u>	<u>790</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>464,721</u></b>	<b>\$ <u>466,269</u></b>	<b>\$ <u>460,379</u></b>	<b>\$ <u>465,653</u></b>

<b>FUND NO. 346/(FUND NO. 8007)</b>				
<b>MORAGA DEVELOPMENT</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Assessment Principal	\$ 337,919	\$ 336,831	\$ 337,853	\$ 345,807
Prior Year Assessment				
GROUP TOTAL	<u>337,919</u>	<u>336,831</u>	<u>337,853</u>	<u>345,807</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	833	373		
Interest Earnings	256	585		
GROUP TOTAL	<u>1,089</u>	<u>958</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>339,008</u></b>	<b>\$ <u>337,789</u></b>	<b>\$ <u>337,853</u></b>	<b>\$ <u>345,807</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 380/(FUND NO. 8008)</b>				
<b>HOUSING DEBT SERVICE</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 19,388	\$	\$	\$
Repayment on Loan	4,387,695			
Hangar Rentals				
GROUP TOTAL	<u>4,407,083</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>4,407,083</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

<b>FUND NO. 770/(FUND NO. 9754)</b>				
<b>CFD SERVICES DEPOSITS</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -605	\$ 484	\$ 390	\$ 350
<b>TOTAL</b>	<b>\$ <u>-605</u></b>	<b>\$ <u>484</u></b>	<b>\$ <u>390</u></b>	<b>\$ <u>350</u></b>

<b>FUND NO. 773/(FUND NO. 8501)</b>				
<b>SEC 115 TRUST PENSION</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 288,157	\$ -528,347	\$	\$
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In General Fund	180,000	1,755,000	789,750	607,500
<b>TOTAL</b>	<b>\$ <u>468,157</u></b>	<b>\$ <u>1,226,653</u></b>	<b>\$ <u>789,750</u></b>	<b>\$ <u>607,500</u></b>

<b>FUND NO. 779/(FUND NO. 8503)</b>				
<b>ASSET FORFEITURE</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Criminal Fines	\$ 50,599	\$ 873	\$ 1,000	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,127	1,252	990	1,050
<b>TOTAL</b>	<b>\$ <u>52,726</u></b>	<b>\$ <u>2,125</u></b>	<b>\$ <u>1,990</u></b>	<b>\$ <u>1,050</u></b>

<b>FUND NO. 795/(FUND NO. 8504)</b>				
<b>WAHNETA HALL 1991 TRUST</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -259	\$ 3,582	\$ 2,950	\$ 2,930
<b>TOTAL</b>	<b>\$ <u>-259</u></b>	<b>\$ <u>3,582</u></b>	<b>\$ <u>2,950</u></b>	<b>\$ <u>2,930</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>ENTERPRISE FUNDS</b>				
<b>FUND NO. 550/(FUND NO. 6004)</b>				
<b>WWTP LINES COMPONENT</b>				
<u>CHARGES FOR SERVICES</u>				
Cost Recovery				
Sewer Facility Fee	\$ 952,349	\$ 413,122	\$ 400,501	\$ 234,958
Sewer Facility Fees South of Bear Creek	441,700	185,234	371,279	343,680
Sewer Facility Fees NthBCrk o/s NMS Dis	454,976	49,009	7,700	23,100
GROUP TOTAL	<u>1,849,025</u>	<u>647,365</u>	<u>779,480</u>	<u>601,738</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	32,127	216,580	175,750	218,010
GROUP TOTAL	<u>32,127</u>	<u>216,580</u>	<u>175,750</u>	<u>218,010</u>
<b>TOTAL</b>	<b>\$ <u>1,881,152</u></b>	<b>\$ <u>863,945</u></b>	<b>\$ <u>955,230</u></b>	<b>\$ <u>819,748</u></b>

<b>FUND NO. 551/(FUND NO. 6005)</b>				
<b>WWTP PLANT COMPONENT</b>				
<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 5,890,518	\$ 2,977,867	\$ 3,755,821	\$ 2,643,575
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	78,015	441,234	353,050	436,280
GROUP TOTAL	<u>78,015</u>	<u>441,234</u>	<u>353,050</u>	<u>436,280</u>
<b>TOTAL</b>	<b>\$ <u>5,968,533</u></b>	<b>\$ <u>3,419,101</u></b>	<b>\$ <u>4,108,871</u></b>	<b>\$ <u>3,079,855</u></b>

<b>FUND NO. 552/(FUND NO. 6006)</b>				
<b>WASTEWATER REVOLVING FUND</b>				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -47	\$ 2,804	\$ 2,290	\$ 2,330
GROUP TOTAL	<u>-47</u>	<u>2,804</u>	<u>2,290</u>	<u>2,330</u>
<b>TOTAL</b>	<b>\$ <u>-47</u></b>	<b>\$ <u>2,804</u></b>	<b>\$ <u>2,290</u></b>	<b>\$ <u>2,330</u></b>

<b>FUND NO. 553/(FUND NO. 6000)</b>				
<b>WASTEWATER SYSTEM FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$	\$ 155,737	\$	\$
<u>CHARGES FOR SERVICES</u>				
Sewer Service Charges	\$ 18,619,538	\$ 19,466,016	\$ 18,356,000	\$ 19,090,240
Sewer Maint. and Repairs	2,400	2,400	2,400	2,400
Septic Haulers	142,724	133,189	133,185	137,597
Industrial Pretreatment	106,023	89,403	104,700	
Industrial Pretreatment Penalties				98,150
Monitoring Wells Insp Fees	750	2,075	775	850
GROUP TOTAL	<u>18,871,435</u>	<u>19,693,083</u>	<u>18,597,060</u>	<u>19,329,237</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	14,822	989,250	842,520	1,022,310
Repayment on Loans		1,350	2,282,754	1,008,863
Lease on Ground Areas	27,350		27,350	27,740
Interest Earnings	2	2	200	200
GROUP TOTAL	<u>42,174</u>	<u>990,602</u>	<u>3,152,824</u>	<u>2,059,113</u>
<u>OTHER REVENUE</u>				
Unclassified	16,425	3,155	8,400	4,800
Sale of Equipment	10,149	6,877	2,100	2,100
Sale of Farm Products	1,080,134	1,504,121	863,000	1,180,835
GROUP TOTAL	<u>1,106,708</u>	<u>1,514,153</u>	<u>873,500</u>	<u>1,187,735</u>



**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - General Fund	7,434			
Transfer In - American Rescue Plan Act		5,512		
Transfer In - Refuse			220,343	220,343
GROUP TOTAL	<u>7,434</u>	<u>5,512</u>	<u>220,343</u>	<u>220,343</u>
Interdepartmental Direct Service Cost Reimbursement	308,820	219,407	124,600	103,065
<b>TOTAL</b>	<b>\$ <u>20,336,571</u></b>	<b>\$ <u>22,578,494</u></b>	<b>\$ <u>22,968,327</u></b>	<b>\$ <u>22,899,493</u></b>

**FUND NO. 556/(FUND NO. 6007)  
RESTRICTED WATER FUND**

<b>CHARGES FOR SERVICES</b>				
Water Facility Charge - Mains	\$ 6,536,939	\$ 3,990,824	\$ 2,725,855	\$ 1,694,384
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Interest On Loans	35,206	48,759		
Investment Earnings	-14,683	703,336	587,960	710,340
Repayment on Loans	7,910	-5,551	138,435	175,515
GROUP TOTAL	<u>28,433</u>	<u>746,544</u>	<u>726,395</u>	<u>885,855</u>
<b>TOTAL</b>	<b>\$ <u>6,565,372</u></b>	<b>\$ <u>4,737,368</u></b>	<b>\$ <u>3,452,250</u></b>	<b>\$ <u>2,580,239</u></b>

**FUND NO. 557/(FUND NO. 6001)  
WATER SYSTEM FUND**

<b>INTERGOVERNMENTAL</b>				
Other State Grants	\$	\$ 153,771	\$	\$
<b>CHARGES FOR SERVICES</b>				
Sale of Water - Public	\$ 13,528,878	\$ 13,823,270	\$ 14,057,000	\$ 14,365,000
Water Ordinance Waiver Fee	8,350	4,420	3,500	2,000
Meter and Service Installation	370,557	264,386	126,000	72,000
Hydrant Rental/Fire Service	1,850	1,850	1,600	1,770
Cost Recovery				850,000
GROUP TOTAL	<u>13,909,635</u>	<u>14,093,926</u>	<u>14,188,100</u>	<u>15,290,770</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	-64,477	766,602	672,560	756,230
Interest Earnings	1	1	50	50
Repayment on Loans	-7,744	199		
GROUP TOTAL	<u>-72,220</u>	<u>766,802</u>	<u>672,610</u>	<u>756,280</u>
<b>OTHER REVENUE</b>				
Unclassified	5,252	40,750	6,500	5,800
Other Revenue- Developers	12,484	452,698	448,452	448,452
Damage Claims	14,879	35,064	30,000	30,000
Sale of Equipment		1,034	5,000	5,000
GROUP TOTAL	<u>32,615</u>	<u>529,546</u>	<u>489,952</u>	<u>489,252</u>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - American Rescue Plan Act		4,255		
Transfer In - Fleet Replacement			197,791	197,791
Transfer In - General Fund	11,271			
TOTAL TRANSFERS IN	<u>11,271</u>	<u>4,255</u>	<u>197,791</u>	<u>197,791</u>
Interdepartmental Direct Service Cost Reimbursement	41,246			
<b>TOTAL</b>	<b>\$ <u>13,922,547</u></b>	<b>\$ <u>15,548,300</u></b>	<b>\$ <u>15,548,453</u></b>	<b>\$ <u>16,734,093</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 558/(FUND NO. 6002)</b>				
<b>REFUSE FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 114,441	\$ 189,701	\$ 20,000	\$ 20,000
<u>CHARGES FOR SERVICES</u>				
Refuse/Sanitation Service	15,904,482	17,793,121	17,679,000	19,369,000
Cost Recovery	143	10,284	75,000	75,000
Green Waste Collection	1,617,746	1,848,352	1,868,000	1,998,000
Curbside Recycling Program	1,645,565	1,875,342	1,900,000	2,417,000
GROUP TOTAL	<u>19,167,936</u>	<u>21,527,099</u>	<u>21,522,000</u>	<u>23,859,000</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	93,750	307,512	229,470	334,830
<u>OTHER REVENUE</u>				
Unclassified	13,299	34,298	3,515	3,515
Damage Claims	5,862			
Sale of Equipment	2,468			
Contributions	1,000			
GROUP TOTAL	<u>22,629</u>	<u>34,298</u>	<u>3,515</u>	<u>3,515</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD PW - Street Trees	68,845	89,567	107,146	125,973
Transfer In - American Rescue Plan Act		6,045		
Transfer In - General Fund	12,913			
	<u>81,758</u>	<u>95,612</u>	<u>107,146</u>	<u>125,973</u>
Interdepartmental Direct Service				
Cost Reimbursement	39,862	34,451	34,307	33,323
<b>TOTAL</b>	<b>\$ <u>19,520,376</u></b>	<b>\$ <u>22,188,673</u></b>	<b>\$ <u>21,916,438</u></b>	<b>\$ <u>24,376,641</u></b>

**FUND NO. 561/(FUND NO. 6003)**  
**AIRPORT**

<u>TAXES</u>				
Aircraft Taxes Unsecured	\$ 41,108	\$ 42,994	\$ 43,000	\$ 48,000
<u>INTERGOVERNMENTAL</u>				
Federal Funds - FAA Cares Act	427,127	535,149	835,766	550,833
GROUP TOTAL	<u>427,127</u>	<u>535,149</u>	<u>835,766</u>	<u>550,833</u>
<u>CHARGES FOR SERVICES</u>				
Utilities Reimbursement	208		300	
Aircraft Tiedowns	1,775	1,427	1,320	1,302
Port. Hangar - Space Rental	19,583	23,013	26,560	26,560
Fuel Flowage Fees	8,511	8,607	11,135	11,135
Landing Fees	45,989	20,104	25,248	21,456
Fixed Base Operations	4,896	4,998	4,896	4,896
GROUP TOTAL	<u>80,962</u>	<u>58,149</u>	<u>69,459</u>	<u>65,349</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	8,952	8,476	4,720	8,080
Hangar Rentals	158,353	194,356	141,618	139,501
Building Rentals	140,073	90,282	154,405	141,624
Lease of Ground Area	56,166	51,544	51,658	52,209
GROUP TOTAL	<u>363,544</u>	<u>348,383</u>	<u>352,401</u>	<u>341,414</u>
<u>OTHER REVENUE</u>				
Unclassified	-925	650	2,000	2,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Airport	31,536	41,352	49,898	58,478
Transfer In - American Rescue Plan Act		816		
TOTAL TRANSFERS IN	<u>31,536</u>	<u>42,168</u>	<u>49,898</u>	<u>58,478</u>
<b>TOTAL</b>	<b>\$ <u>943,352</u></b>	<b>\$ <u>1,027,493</u></b>	<b>\$ <u>1,352,524</u></b>	<b>\$ <u>1,066,074</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 562/(FUND NO. 6009)</b>				
<b>REFUSE CAPITAL EQUIPMENT</b>				
<u>CHARGES FOR SERVICES</u>				
Building Permits	\$ 358,980	\$ 158,213	\$ 151,326	\$ 88,300
Industrial/Commercial Surcharge	20,942	31,349	18,000	19,300
Green waste Container Surcharge	58,923	48,344	66,635	38,882
Recycling Container Surcharge	<u>102,102</u>	<u>64,716</u>	<u>79,886</u>	<u>46,614</u>
GROUP TOTAL	540,947	302,622	315,847	193,096
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	7,628	21,944	15,350	19,360
Sale of Equipment	<u>20,336</u>	<u>          </u>	<u>          </u>	<u>          </u>
GROUP TOTAL	27,964	21,944	15,350	19,360
<b>TOTAL</b>	<b>\$ <u>568,911</u></b>	<b>\$ <u>324,566</u></b>	<b>\$ <u>331,197</u></b>	<b>\$ <u>212,456</u></b>

**FUND NO. 566/(FUND NO. 6007)**  
**RESTRICTED WATER MAINS**

<u>CHARGES FOR SERVICES</u>				
Water Facility Charges	\$ 1,253,404	\$ 759,940	\$ 519,212	\$ 322,740
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	23,899	154,764	117,260	135,100
Repayment on Loan	<u>14</u>	<u>15</u>	<u>          </u>	<u>          </u>
GROUP TOTAL	23,913	154,779	117,260	135,100
<b>TOTAL</b>	<b>\$ <u>1,277,317</u></b>	<b>\$ <u>914,719</u></b>	<b>\$ <u>636,472</u></b>	<b>\$ <u>457,840</u></b>

**INTERNAL SERVICE FUNDS**

**FUND NO. 029/(FUND NO. 7000)**  
**PUBLIC WORKS ADMINISTRATION**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -2,749	\$ 8,176	\$ 5,190	\$ 6,210
Administrative Reimbursement	<u>973,934</u>	<u>1,413,005</u>	<u>1,015,142</u>	<u>1,463,118</u>
Interdepartmental Direct Service				
Cost Reimbursement From:				
Development Services		9,225		
General Fund	72,899	63,967	23,399	22,713
Maintenance District	39,984	44,530	36,772	
Street Maintenance	62,309	51,148	39,979	39,928
CFD's	29,294	34,344	27,930	
Wastewater System	115,166	117,906	110,598	115,521
Water System	114,440	103,005	103,448	110,489
Refuse	345,218	327,121	329,956	341,805
Fleet Replacement	47,054	49,665	52,777	55,710
Facilities Maintenance	<u>20,826</u>	<u>20,106</u>	<u>20,040</u>	<u>20,584</u>
Total Interdepartmental Cost Reimbursement	847,190	821,017	744,780	706,750
Total Admin & DS Cost Reimbursement	1,821,124	2,234,022	1,759,922	2,169,868
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	9,745			
Transfer In - American Rescue Plan Act	<u>42</u>	<u>863</u>	<u>          </u>	<u>          </u>
TOTAL TRANSFERS IN	9,787	863	0	0
<b>TOTAL</b>	<b>\$ <u>1,828,162</u></b>	<b>\$ <u>2,243,061</u></b>	<b>\$ <u>1,765,112</u></b>	<b>\$ <u>2,176,078</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 666/(FUND NO. 7002)</b>				
<b>WORKERS' COMPENSATION INSURANCE</b>				
<u>CHARGES FOR SERVICES</u>				
Workers Compensation Revenue	\$ 2,479,289	\$ 2,403,534	\$ 3,000,715	\$ 3,243,495
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	7,850	270		
<u>OTHER REVENUE</u>				
Unclassified		1,565		
PERS Refund	14,235	1,151	41,267	59,645
Reimburse Worker's Comp Claims		44,150		
GROUP TOTAL	14,235	46,866	41,267	59,645
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	38,932	202,000		
Transfer In - Employment Benefits	150,000			
TOTAL TRANSFERS IN	188,932	202,000	0	0
<b>TOTAL</b>	<b>\$ 2,690,306</b>	<b>\$ 2,652,670</b>	<b>\$ 3,041,982</b>	<b>\$ 3,303,140</b>

**FUND NO. 667/(FUND NO. 7001)**  
**LIABILITY INSURANCE**

<u>CHARGES FOR SERVICES</u>				
Liability Insurance Fees	\$ 2,101,641	\$ 2,732,484	\$ 2,757,900	\$ 3,378,951
Cost Recovery	57,500		802,472	848,527
GROUP TOTAL	2,159,141	2,732,484	3,560,372	4,227,478
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-9,140	22,846	15,500	9,670
<u>OTHER REVENUE</u>				
Unclassified	88,435	245,096		
Reimburse Special Events Insurance	-110	3,000	2,000	
Damage Claims	-47,938	30,408	50,000	50,000
GROUP TOTAL	40,387	278,504	52,000	50,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	1,035,576	554,621		
Transfer In - Water System	42,240			
GROUP TOTAL	1,077,816	554,621	0	0
<b>TOTAL</b>	<b>\$ 3,268,204</b>	<b>\$ 3,588,455</b>	<b>\$ 3,627,872</b>	<b>\$ 4,287,148</b>

**FUND NO. 668/(FUND NO. 7003)**  
**UNEMPLOYMENT INSURANCE**

<u>CHARGES FOR SERVICES</u>				
Unemployment Insurance Fees	\$ 44,525	\$ 184,134	\$ 109,573	\$ 123,911
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-929	4,888	3,310	5,060
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer- General Fund	18,682			
Transfer- American Rescue Plan Act	184			
Transfer- Employee Benefits				
GROUP TOTAL	18,866	0	0	0
<b>TOTAL</b>	<b>\$ 62,462</b>	<b>\$ 189,022</b>	<b>\$ 112,883</b>	<b>\$ 128,971</b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 669/(FUND NO. 7004)</b>				
<b>EMPLOYEE BENEFITS</b>				
<u>CHARGES FOR SERVICES</u>				
Group Health/Accident Fee	\$ 7,238,203	\$ 6,783,967	\$ 8,172,332	\$ 8,803,955
Group Life Insurance Fees	22,823	23,307	67,908	68,273
Disability Insurance Fees	53,255	53,626	98,452	99,302
Vision Care Fees	38,818	39,641	65,111	65,735
Dental Care Fees	473,910	483,947	639,586	793,759
Post Employment Fees	1,433,885	1,469,948	1,494,515	1,465,811
CORE Plan Pre-Tax EE Share	1,322,558	1,426,026	1,395,169	1,705,910
CORE Plan Life/LTD/Domestic Partner	62,228	71,065	74,968	81,041
Flexible Spending Medical	74,222	74,170	76,186	80,885
Flexible Spending Dependent Care	7,279	9,529	12,343	17,273
GROUP TOTAL	<u>10,727,181</u>	<u>10,435,226</u>	<u>12,096,570</u>	<u>13,181,744</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-4,124	621		
<u>OTHER REVENUE</u>				
Unclassified	119,914	33,697		
<b>TOTAL</b>	<b>\$ <u>10,842,971</u></b>	<b>\$ <u>10,469,544</u></b>	<b>\$ <u>12,096,570</u></b>	<b>\$ <u>13,181,744</u></b>

**FUND NO. 670/(FUND 7005)**  
**FLEET MANAGEMENT**

<u>INTERGOVERNMENTAL</u>				
State-Motor Vehicle Fuel License	\$ 5,038	\$ 3,661	\$ 3,800	\$ 4,800
GROUP TOTAL	5,038	3,661	3,800	4,800
<u>CHARGES FOR SERVICES</u>				
Vehicle Maint. and Repair Fee	3,977,769	5,051,802	5,175,850	5,768,911
GROUP TOTAL	<u>3,977,769</u>	<u>5,051,802</u>	<u>5,175,850</u>	<u>5,768,911</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-1,783	7,210	8,700	5,670
<u>OTHER REVENUE</u>				
Unclassified	239	1,751		
Damage Claims	-9,555		40,000	40,000
Sale Of Equipment	2,890	5		
GROUP TOTAL	<u>-6,426</u>	<u>1,756</u>	<u>40,000</u>	<u>40,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	11	100,000		
Transfer In - American Rescue Plan Act		1,556		
Interdepartmental Direct Service Cost Reimbursement	49,418	41,968	44,424	46,882
<b>TOTAL</b>	<b>\$ <u>4,024,027</u></b>	<b>\$ <u>5,207,953</u></b>	<b>\$ <u>5,272,774</u></b>	<b>\$ <u>5,866,263</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 671/(FUND NO. 7007)</b>				
<b>FACILITIES MAINTENANCE AND OPERATION</b>				
<u>CHARGES FOR SERVICES</u>				
Utilities Reimbursement	\$ 9,894	\$ 11,727	\$ 57,975	\$ 49,172
Parcade Common Area Maintenance	55	-55		
Facilities Maintenance & Operations Svc Charges	<u>1,813,711</u>	<u>2,065,546</u>	<u>2,132,324</u>	<u>2,415,002</u>
GROUP TOTAL	1,823,660	2,077,218	2,190,299	2,464,174
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	516	5,304	6,130	6,160
Lease Interest Income		4,744		
Rent & Maintenance Transpo Center	142,174	75,339	136,627	140,270
Rents Parcade	<u>10,081</u>	<u>6,856</u>	<u>6,539</u>	<u>6,539</u>
GROUP TOTAL	152,771	92,243	149,296	152,969
<u>OTHER REVENUE</u>				
Unclassified		1,879		
Damage Claims			10,000	10,000
Sales of Equipment		<u>195</u>		
GROUP TOTAL	<u>0</u>	<u>2,074</u>	<u>10,000</u>	<u>10,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	83,791	167,611	168,702	81,156
Transfer In - Street Maintenance	360,615	373,496	296,662	307,306
Transfer In - Parks & Recreation	9,985	10,342	8,214	8,509
Transfer In - Public Works Admin	4,072	4,217	3,350	3,470
Transfer In - Measure C	631	653	519	538
Transfer In - American Rescue Plan Act	382	5,964		
Transfer In - Bell Station	8,854	9,170	7,283	7,545
Transfer In - Hansen Park Storm Drain	400	414	329	341
Transfer In - Cypress Terrace	6,275	6,499	5,162	5,347
Transfer In - Las Brisas MD	4,174	4,323	3,433	3,556
Transfer In - Paulson Place	760	787	625	647
Transfer In - Ronnie Maint	146	151	120	124
Transfer In - Fahrens Park #2	8,582	8,888	7,059	7,313
Transfer In - LaBella Vista	3,097	3,207	2,547	2,639
Transfer In - Davenport Ranch	6,023	6,238	4,954	5,132
Transfer In - Sequoia Hill	426	441	350	363
Transfer In - Lowe's Maint	1,018	1,054	837	867
Transfer In - Yosemite Gateway	3,198	3,312	2,631	2,725
Transfer In - CFD PW Parks Maintenance	4,679	4,847	3,850	3,988
Transfer In - CFD Bellevue East	19,485	20,181	16,029	16,604
Transfer In - CFD Compass Point	7,435	7,700	6,116	6,336
Transfer In - CFD Sandcastle	3,053	3,162	2,511	2,601
Transfer In - CFD Bright Development	1,934	2,003	1,591	1,648
Transfer In - CFD Merced Renaissance	1,755	1,818	1,444	1,496
Transfer In - CFD Big Valley	53	55	44	45
Transfer In - CFD Bellevue West	4,446	4,605	3,658	3,789
Transfer In - CFD Tuscany	1,569	1,625	1,291	1,337
Transfer In - CFD Provance	2,128	2,204	1,751	1,814
Transfer In - CFD Alfarata	589	610	484	502
Transfer In - CFD Franco	2,660	2,755	2,188	2,267
Transfer In - CFD Cottages	2,071	2,145	1,704	1,765
Transfer In - CFD Hartley Crossing	278	288	229	237
Transfer In - CFD Crossing@River Oaks	294	305	242	251
Transfer In - CFD Moraga	5,471	5,666	4,500	4,662
Transfer In - CFD Mission Ranch	494	512	407	421
Transfer In - CFD Cypress Terrace 6&7	1,401	1,451	1,153	1,194
Transfer In - CFD Lantana Estates	1,018	1,054	837	867
Transfer In - CFD Highland Park	172	178	142	147
Transfer In - Airport	11,744	12,164	9,662	10,008
Transfer In - Fleet Management	<u>10,642</u>	<u>11,022</u>	<u>8,755</u>	<u>9,069</u>
TOTAL TRANSFERS IN	585,800	693,117	581,365	508,626
Interdepartmental Direct Service				
Cost Reimbursement	91,830	95,813	97,632	109,531
<b>TOTAL</b>	<u>\$ 2,654,061</u>	<u>\$ 2,960,465</u>	<u>\$ 3,028,592</u>	<u>\$ 3,245,300</u>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 672/(FUND NO. 7008)</b>				
<b>SUPPORT SERVICES FUND</b>				
<u>CHARGES FOR SERVICES</u>				
Support Services Charges	\$ 3,366,950	\$ 3,563,943	\$ 4,102,397	\$ 4,706,251
Cost Recovery	-1,814	557	500	300
<b>GROUP TOTAL</b>	<u>3,365,136</u>	<u>3,564,500</u>	<u>4,102,897</u>	<u>4,706,551</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-128	59,071	47,510	52,030
<u>OTHER REVENUE</u>				
Unclassified		664		
Sale of Equipment	2,589	17	300	
<b>GROUP TOTAL</b>	<u>2,589</u>	<u>681</u>	<u>300</u>	<u>0</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	324,184	262,025	336,890	336,890
Transfer In - Development Services	32,297	32,297	41,524	41,524
Transfer In - Street/Light Maintenance	17,092	17,092	21,975	21,975
Transfer In - Public Works Admin	12,858	12,858	16,532	16,532
Transfer In - Measure "C"	23,281	44,281	56,933	56,933
Transfer In - Bell Station	884	884	1,137	1,137
Transfer In - Housing Admin	18,998	18,998	24,426	24,426
Transfer In - Vehicle Abatement	673	673	866	866
Transfer In - American Rescue Plan Act	2,632	11,383		
Transfer In - Wastewater System	90,403	90,403	116,233	116,233
Transfer In - Water System	68,161	68,161	87,636	87,636
Transfer In - Refuse	95,198	95,198	122,396	122,396
Transfer In - Airport	3,710	3,710	4,770	4,770
Transfer In - Fleet Management	25,714	25,714	33,061	33,061
Transfer In - Parking Authority	4,164	4,164	5,353	5,353
<b>GROUP TOTAL</b>	<u>720,249</u>	<u>687,841</u>	<u>869,732</u>	<u>869,732</u>
Interdepartmental Direct Service				
Cost Reimbursement	138,035	143,249	171,344	178,243
<b>TOTAL</b>	<u>\$ 4,225,881</u>	<u>\$ 4,455,342</u>	<u>\$ 5,191,783</u>	<u>\$ 5,806,556</u>

**FUND NO. 673/(FUND NO. 7009)**  
**PC MAINTENANCE AND REPAIR**

<u>CHARGE FOR SERVICES</u>				
Computer Replacement Charge	\$ 162,100	\$ 398,853	\$ 126,372	\$ 142,381
Software Licensing			255,920	296,308
<b>GROUP TOTAL</b>	<u>162,100</u>	<u>398,853</u>	<u>382,292</u>	<u>438,689</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-3,193	15,629	10,960	15,710
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund		3,550		
Transfer In - Development Services		1,016		
Transfer In - Parks & Community Service		982		
Transfer In - Public Works Admin		538		
Transfer In - Wastewater System		508		
Transfer In - Support Service		289		
<b>GROUP TOTAL</b>	<u>0</u>	<u>6,883</u>	<u>0</u>	<u>0</u>
<u>OTHER REVENUE</u>				
Unclassified				
<b>TOTAL</b>	<u>\$ 158,907</u>	<u>\$ 421,365</u>	<u>\$ 393,252</u>	<u>\$ 454,399</u>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2020-21	Actual 2021-22	Final Approved 2022-23	City Council Approved 2023-24
<b>FUND NO. 674/(FUND NO. 7006)</b>				
<b>FLEET REPLACEMENT FUND</b>				
<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$	\$ 155,882	\$	\$
<u>CHARGE FOR SERVICES</u>				
Vehicle Replacement Fee	1,865,326	2,492,898	2,620,260	2,464,990
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest On Loans			7,097	6,886
Repayment on Loan			20,332	20,741
Investment Earnings	-104,228	258,672	205,620	179,660
GROUP TOTAL	-104,228	258,672	233,049	207,087
<u>OTHER REVENUE</u>				
Unclassified				
Damage Claims	51,440	367,217		
Sales of Equipment	268,128	239,315		
GROUP TOTAL	319,568	606,532	0	0
<b>TOTAL</b>	<b>\$ 2,080,666</b>	<b>\$ 3,513,984</b>	<b>\$ 2,853,309</b>	<b>\$ 2,672,077</b>
<b>TOTAL CITY</b>	<b>\$ 238,760,922</b>	<b>\$ 234,795,814</b>	<b>\$ 249,939,914</b>	<b>\$ 261,092,832</b>
<b>FUND NO. 930/(FUND NO. 9100)</b>				
<b>PARKING AUTHORITY GENERAL FUND</b>				
<u>CHARGES FOR SERVICES</u>				
In-Lieu Parking Fees	\$ 65,000	\$ 65,000	\$ 71,500	\$ 71,500
Leased Parking Spaces	28,269	29,078	97,935	103,198
GROUP TOTAL	93,269	94,078	169,435	174,698
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	-1,121	13,024	10,280	12,270
Lease Interest Income		11,998		
Rent of Facilities	95,032	97,716	97,356	100,284
GROUP TOTAL	93,911	122,738	107,636	112,554
<b>TOTAL</b>	<b>\$ 187,180</b>	<b>\$ 216,816</b>	<b>\$ 277,071</b>	<b>\$ 287,252</b>
<b>TOTAL PARKING AUTHORITY FUNDS</b>	<b>\$ 187,180</b>	<b>\$ 216,816</b>	<b>\$ 277,071</b>	<b>\$ 287,252</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 238,948,102</b>	<b>\$ 235,012,630</b>	<b>\$ 250,216,985</b>	<b>\$ 261,380,084</b>



FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2023	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 23-24	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2024
<b>GOVERNMENTAL FUNDS</b>										
<b>GENERAL FUND</b>										
001/1000	General Operating	\$ 11,488,571	\$ 45,062,663	\$ 7,992,414	\$ 2,612,844	\$ 67,156,492	\$ 55,498,085	\$ 127,492	\$ 4,372,828	\$ 7,158,087
002/1002	Cash Basis Fund	100,000				100,000				100,000
004/1001	General Fund Reserve	15,612,326			1,088,050	16,700,376				16,700,376
	Total	27,200,897	45,062,663	7,992,414	3,700,894	83,956,868	55,498,085	127,492	4,372,828	23,958,463
<b>SPECIAL REVENUE FUNDS</b>										
006/2000	Downtown	40,762	107,140			147,902	123,260	24,642		-
007/3007	Local Transportation Fund	308,194	3,910			312,104			312,104	-
009/2006	2105 Gas Tax	0	584,397			584,397			584,397	-
009/2006	2106 Gas Tax	0	260,158			260,158			260,158	-
009/2006	2107 Gas Tax	0	701,939			701,939			701,939	-
009/2006	2107.5 Gas Tax	7,627	7,500			15,127			7,627	7,500
013/2700	Traffic Safety	478	7,620			8,098	8,098			-
017/3000	Development Services	2,868,575	4,795,188	1,967,239	94,249	9,725,251	7,552,529	1,139,979	143,500	889,243
018/2501	Community Development Block Grant	1,306,186	1,975,207			3,281,393	2,839,672	441,721		-
022/3001	Streets and Streetlights	184,871	175,000	94,619	4,492,234	4,946,724	3,894,454	722,989	329,281	-
024/1018	Recreation and Park Programs	161,803	786,835		1,616,098	2,584,736	2,405,682	150,545	8,509	-
025/3006	Surface Transportation Program	3,318,987	1,274,718		12,841	4,606,546			4,606,546	-
027/2099	Proposition 172	96,981	500,000			596,981			596,981	-
033/2502	Housing-HOME Grants	2,732,427	2,867,998			5,600,425	5,063,709	536,716		-
034/2504	Housing-BEGIN Program	110,446	4,230			114,676				-
035/2701	Office Traffic Safety Grant	-	236,525			236,525	236,525			-
038/2702	Supplemental Law Enforcement Services	90,101	138,109			228,210			228,210	-
041/2505	1992 State Home Housing	118,114	10,270			128,384	128,384			-
042/2506	1993 State Home Housing	338,829	23,400			362,229	362,229			-
044/3500	Facilities Roadways	8,812,052	146,750			8,958,802			1,621,626	7,337,176
045/3501	Facilities Traffic Signals	364,197	6,100			370,297				370,297
046/3502	Facilities Fire	1,971,856	423,766			2,395,622		22,180		2,373,442
047/3503	Facilities Police	2,984,478	347,624			3,332,102		17,663	3,446	3,310,993
048/3504	Facilities Park	1,931,045	1,187,078			3,118,123		59,234		3,058,889
049/3515	Facilities Public Transportation	718,087	940,504			1,658,591		48,269		1,610,322
050/2703	Justice Assistance Grant	-	75,000			75,000	75,000			-
051/3004	PEG Access Fee	631,210	116,445			747,655	747,655			-
052/2507	Housing-Cal Home Grant	343,127	6,380			349,507	349,507			-
053/2508	Housing -BEGIN Grant	76,588	1,290			77,878	77,878			-
054/3505	Facilities Roadways Developers	7,214,126	119,980			7,334,106			57,885	7,276,221
055/3506	Facilities Traffic Developers	650,655	10,850			661,505				661,505
056/3507	Facilities Fire Developers	2,629,066	434,576			3,063,642		3,229	949,915	2,110,498
057/3508	Facilities Police Developers	2,306,022	335,874			2,641,896		3,229	3,446	2,635,221
058/3509	Facilities Park Developers	1,001,076	1,169,488			2,170,564		3,229		2,167,335
059/2509	Neighborhood Stabilization	104,265	7,140			111,405	111,405			-
060/3516	Facilities Public Transportation Developer	718,109	940,504			1,658,613		3,229		1,655,384
061/2001	Measure C	6,553,187	8,939,860	123,931		15,616,978	9,893,845	590,955	202,471	4,929,707
062/3005	Developer Capital Fee	3,485,489	57,750			3,543,239				3,543,239
063/3002	Bell Station Facility	17,177	79,119			96,296	86,232	1,382	8,682	-
065/2006	2103 Gas Tax	-	882,505			882,505			882,505	-
066/2510	Neighborhood Program (NSP3)	28,394	990			29,384	22,941	6,443		-
069/2512	CalHome 2012	310,422				310,422	310,422			-
070/2500	Housing Administration	155,020	172,788	1,054,879		1,382,687	1,286,646	71,615	24,426	-
071/2501	LMI Housing Special Rev	2,248,552	46,360			2,294,912	2,197,984	96,928		-
074/1017	Economic Development Opportunity	3,639,130	56,560		243,000	3,938,690	122,133		1,100,000	2,716,557
075/2008	Measure V - Alternative Modes	778,496	413,200			1,191,696	1,018,049		173,647	-
076/2007	2030 Gas Tax	3,591,572	2,894,551			6,486,123			6,486,123	-

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2023	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 23-24	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2024
077/1019	Substandard Housing	234,280				234,280	234,280			-
078/2009	Measure V - Local Transportation	2,424,104	1,654,730			4,078,834	3,457,485		621,349	-
079/2514	Afford Housing Sustainability Community	-	769,518			769,518	769,518			-
080/2010	Vehicle Abatement	71	52,700			52,771	50,440	167	2,164	-
082/3003	SB 1186 Certified Access Specialist Program	59,718	19,850			79,568	79,568			-
083/2002	Measure Y 20% Police	141,143	378,360			519,503	506,463			13,040
084/2003	Measure Y 20% Fire	434,025	380,840			814,865	750,000			64,865
085/2004	Measure Y 20% Parks & Rec	-	382,610		759,250	1,141,860	1,044,179		25,984	71,697
086/2005	Measure Y 40% Discretionary	-	759,250			759,250			759,250	-
087/2011	American Rescue Plan Act	22,967,937	-			22,967,937	22,878,803		82,000	7,134
088/1020	Affordable Housing Trust	-			364,500	364,500				364,500
089/2515	CalHome 2021	-	2,500,000			2,500,000	2,500,000			-
090/2013	CA SB2 Housing Planning Grant	-	115,000			115,000	115,000			-
091/2014	CA Local Early Action Plan Grant	-	116,800			116,800	116,800			-
092/3510	Facilities Public Works Corp Yard	31,517	45,440			76,957		5,405		71,552
093/3511	Facilities Public Works Corp Yard Developer	33,568	45,440			79,008		3,229		75,779
094/3512	Facilities Information Tech	23,887	35,458			59,345		4,927		54,418
095/3513	Facilities Information Tech Developer	25,479	35,458			60,937		3,229		57,708
096/3514	Facilities Administration Fee	54,307	173,400			227,707		77,201		150,506
097/2016	HCD Homekey Program CC915	18,000	232,750			250,750	250,750			-
098/2017	HCD Homekey Program 1213	220,000	950,010			1,170,010	1,170,010			-
099/2018	Permanent Local Housing	-	1,324,969			1,324,969	1,324,969			-
100-153/4000-4039	Maintenance Districts	1,959,987	1,034,794		72,550	3,067,331	1,205,040	162,249	29,054	1,670,988
150/4500	CFD-Formation	241,658	-			241,658	241,658			-
155/4501	CFD-Administration	2,054	86,118		28	88,200		4,397	83,803	-
156/4502	CFD-Public Safety Fire	95,129	1,106,357		354	1,201,840	1,021,708	180,132		-
157/4503	CFD-Public Safety PD	415,293	2,246,157		720	2,662,170	2,426,690	235,480		-
158/4504	CFD-PW Parks Maintenance	34,566	250,555	7,140	324,376	616,637	602,495	10,154	3,988	-
159/4505	CFD-Street Trees	3,179	127,150		41	130,370		4,397	125,973	-
160/4506	CFD-Street Maint/Lights	8,928	283,157		91	292,176		4,397	287,779	-
161/4507	CFD-Development Services	2,304	88,691		24	91,019		4,397	86,622	-
162/4508	CFD-Parks & Community Services	5,080	174,813		60	179,953		4,397	175,556	-
163/4509	CFD-Airport	1,451	61,404		20	62,875		4,397	58,478	-
164-213/4510-4558	Community Facilities Districts	5,288,088	2,391,772		289,462	7,969,322	2,607,783	99,805	380,803	4,880,931
299/4499	Maint Dist. Pump Replacement	562,019	20,631			582,650	582,650			-
770/8500	CFD Services Deposit Trust	20,827	350			21,177			3,101	18,076
773/8501	SEC 115 Trust	6,312,684	-		607,500	6,920,184				6,920,184
	<b>Total</b>	<b>106,569,062</b>	<b>9,558,024</b>	<b>3,247,808</b>	<b>8,877,398</b>	<b>170,811,976</b>	<b>82,965,204</b>	<b>4,752,537</b>	<b>22,019,328</b>	<b>61,074,907</b>
<b>CAPITAL PROJECT FUNDS</b>										
424/5000	Parks & Community Service CIP	49,934	5,480		114,244	169,658	169,658			-
442/5001	Park Reserve	1,683,750	208,182		727	1,892,659	1,892,659			-
445/5002	Measure V Regional Project	-	7,635,453			7,635,453	7,635,453			-
448/5003	Airport Industrial Park	356,822	3,880			360,702	156,520	-	204,182	-
449/5004	Public Safety CIP Project	1,776,595	20,840		956,807	2,754,242	2,754,242			-
450/5005	Streets and Signals Capital Improvements	767,249	1,656,469		12,011,045	14,434,763	14,421,922		12,841	-
461/5006	Airport CIP	27,356			1,906,449	1,933,805	1,933,805			-
463/5007	PCE Clean Up	717,561	9,730		250,000	977,291	977,291			-
464/5008	MTBE Settlement	1,742,385	17,510			1,759,895	1,759,895			-
4471/5009	LMI Housing CIP	28,573	480			29,053	29,053			-
	<b>Total</b>	<b>7,150,225</b>	<b>9,558,024</b>	<b>-</b>	<b>15,239,272</b>	<b>31,947,521</b>	<b>31,730,498</b>	<b>-</b>	<b>217,023</b>	<b>-</b>

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

	Estimated Fund Balance July 1, 2023	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 23-24	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2024
<b>DEBT SERVICE FUND</b>									
333/8000	North Merced Sewer Refunding Fund	40,084			40,084	39,491	593		-
338/8099	Liberty Park Assessment District	24,911	430		25,341	24,791	550		-
340/8098	16th Street Assessment District	15,077			15,077	14,854	223		-
342/8003	Fahren's Park	5,861			5,861	5,396	465		-
343/8004	Bellevue Ranch Development East	1,230,532	618,378		1,848,910	618,802	3,684		1,226,424
344/8005	University Capital Charge	-	511,958		511,958	511,958			-
345/8006	Bellevue Ranch Development West	962,469	465,653		1,428,122	459,669	3,945		964,508
346/8007	Moraga Development CFD	711,584	345,807		1,057,391	340,080	1,819		715,492
	Total	2,990,518	1,942,226	-	4,932,744	2,015,041	11,279	-	2,906,424
<b>AGENCY AND TRUST FUNDS</b>									
779/8503	Asset Forfeiture Trust	62,140	1,050		63,190				63,190
795/8504	Wahnetta Hall Trust	170,607	2,930		173,537	6,259			167,278
	Total	232,747	3,980	-	236,727	6,259	-	-	230,468
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 144,143,449</b>	<b>\$ 108,684,601</b>	<b>\$ 11,240,222</b>	<b>\$ 27,817,564</b>	<b>\$ 291,885,836</b>	<b>\$ 172,215,087</b>	<b>\$ 4,891,308</b>	<b>\$ 26,609,179</b>	<b>\$ 88,170,262</b>
<b>PROPRIETARY TYPE FUNDS</b>									
<b>ENTERPRISE FUNDS</b>									
550/6004	Wastewater Treatment Lines Component	11,946,383	819,748		12,766,131	11,423,692			1,342,439
551/6005	Wastewater Treatment Plant Component	21,383,832	3,079,855		24,463,687	19,198,441			5,265,246
552/6006	Wastewater Revolving	137,610	2,330		139,940	139,940			-
553/6000	Wastewater System	53,550,565	22,576,085	103,065	76,450,058	49,111,797	2,580,463	116,233	24,641,565
556/6007	Restricted Water System	38,436,258	2,580,239		41,016,497	36,476,732			4,539,765
557/6001	Water System	36,873,390	16,536,302		53,607,483	28,574,854	2,658,052	337,673	22,036,904
558/6002	Refuse	15,975,990	24,217,345	33,323	40,352,631	22,276,751	2,175,369	342,739	15,557,772
561/6003	Airport	654,974	1,007,596		1,721,048	685,883	62,491	684,122	288,552
562/6009	Refuse Capital Equipment	733,759	212,456		946,215	597,924			348,291
566/6008	Restricted Water Mains	8,496,929	457,840		8,954,769	8,194,013			760,756
	Total	188,189,690	71,489,796	136,388	260,418,459	176,680,027	7,476,375	1,480,767	74,781,290
<b>INTERNAL SERVICE FUNDS</b>									
029/7000	Public Works Administration	208,244	6,210	2,169,868	2,384,322	2,356,595	7,725	20,002	-
666/7002	Workers' Comp. Insurance	308,879	3,303,140		3,612,019	3,421,079	190,940		-
667/7001	Liability Insurance	867,129	4,287,148		5,154,277	4,116,353	262,409	775,515	-
668/7003	Unemployment Ins.	340,968	128,971		469,939	460,656	9,283		-
669/7004	Employee Benefit	200,030	13,181,744		13,381,774	13,172,655	209,119		-
670/7005	Fleet Management	405,664	5,819,381	46,882	6,271,927	5,865,666	364,131	42,130	-
671/7007	Facilities Maintenance and Operation	140,882	2,627,143	109,531	3,386,182	3,249,270	136,912		-
672/7008	Support Services	968,868	4,758,581	178,243	6,775,424	6,617,459	157,965		-
673/7009	PC Replacement and Repair	615,642	454,399		1,070,041	1,070,041			-
674/7006	Fleet Replacement	13,210,001	2,672,077		15,882,078	1,142,715		197,791	14,541,572
	Total	17,266,307	37,238,794	2,504,524	58,387,983	41,472,489	1,338,484	1,035,438	14,541,572
<b>TOTAL PROPRIETARY FUNDS</b>	<b>205,455,997</b>	<b>108,728,590</b>	<b>2,640,912</b>	<b>1,980,943</b>	<b>318,806,442</b>	<b>218,152,516</b>	<b>8,814,859</b>	<b>2,516,205</b>	<b>89,322,862</b>
<b>TOTAL CITY FUNDS</b>	<b>\$ 349,599,446</b>	<b>\$ 217,413,191</b>	<b>\$ 13,881,134</b>	<b>\$ 29,798,507</b>	<b>\$ 610,692,278</b>	<b>\$ 390,367,603</b>	<b>\$ 13,706,167</b>	<b>\$ 29,125,384</b>	<b>\$ 177,493,124</b>
<b>PARKING AUTHORITY FUND</b>									
930	General Fund	494,319	287,252		781,571	583,481	174,967	23,123	-
<b>PUBLIC FINANCING &amp; ECONOMIC DEVELOPMENT AUTHORITY</b>									
936	PFA Debt Service	-							-
<b>TOTAL ALL FUNDS</b>	<b>\$ 350,093,765</b>	<b>\$ 217,700,443</b>	<b>\$ 13,881,134</b>	<b>\$ 29,798,507</b>	<b>\$ 611,473,849</b>	<b>\$ 390,951,084</b>	<b>\$ 13,881,134</b>	<b>\$ 29,148,507</b>	<b>\$ 177,493,124</b>

**GENERAL FUND SUMMARY - FUND 001/(FUND 1000)**

**RECEIPTS**

**Revenue:**

Taxes	\$ 41,151,900	
Licenses and Permits	17,450	
Fines, Forfeitures and Penalties	262,700	
Use of Money and Property	421,480	
From Other Agencies	1,512,364	
Charges for Services	663,260	
Other Revenue	<u>1,033,509</u>	\$ 45,062,663

**Transfers In:**

Development Services	101,976	
SLESF	228,210	
Abandoned Vehicle Abatement	1,298	
CFD Administration	83,803	
Prop 172	596,981	
American Rescue Plan Act	82,000	
Liability Insurance	775,515	
Measure "Y" Parks & Recreation	25,984	
Airport Industrial Park	<u>67,077</u>	1,962,844

**Proceeds from Debt** 650,000

**Reimbursements:**

Administrative Reimbursement	5,378,805	
Interdepartmental Direct Service		
Cost Reimbursement	<u>2,613,609</u>	<u>7,992,414</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 55,667,921

**GENERAL FUND SUMMARY - FUND 001/(FUND 1000)**

**EXPENDITURES**

<b>Recommended Appropriations:</b>		
Salaries	\$ 39,965,104	
Materials, Supplies, and Services	11,598,855	
Debt Service	<u>2,408,553</u>	53,972,512
Administrative Reimbursement	59,582	
Interdepartmental Direct Service Cost	<u>67,910</u>	127,492
<b>Transfers Out:</b>		
Maintenance Districts	46,219	
Recreation and Parks Programs	1,440,542	
Facilities	<u>81,156</u>	<u>1,567,917</u>
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<u><b>55,667,921</b></u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>0</b>
Estimated Balance - July 1, 2023		<u>11,488,571</u>
<b>AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS</b>		<u><b>11,488,571</b></u>
Capital Projects - New	0	
- Carryover	<u>440,493</u>	<u>440,493</u>
Enterprise Resource Planning	428,589	
ARPA Program Administration	57,134	
Community Funding	30,000	
Parks Vehicles	110,000	
Art Projects	100,000	
Dash Cams Harware & Body Came Storage-Police	77,410	
South Merced Improvements	350,000	
City Attorney contract	165,766	
IT Replacement Generators	121,567	
IT Cyber Secuity Upgrade	40,162	
IT Website Update	106,313	
Affordable Housing	364,500	
Economic Development Opportunity Fund	243,000	
Trust 115-Pension	607,500	
General Fund Reserve - 30%	<u>1,088,050</u>	<u>3,889,991</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		<b>7,158,087</b>
Less Committed Funds-5% Contingency Reserve		<u>2,783,396</u>
<b>TOTAL AVAILABLE FUNDS - June 30, 2024</b>		<b>\$ <u><u>4,374,691</u></u></b>

CASH BASIS FUND SUMMARY - FUND 002/(FUND 1002)

Estimated Balance - July 1, 2023 \$ 100,000

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 100,000

The Cash Basis Fund is used to maintain funds held in reserve pursuant to the following:

Section 1112 of the City of Merced Charter states that: "The city council shall maintain a revolving fund to be known as the "Cash basis fund," for the purpose of placing the payment of running expenses o the city on a cash basis. A reserve shall be built up in this fund from any available sources in an amount which they city council deems sufficient with which to meet all lawful demands against the city for the first five months, or other necessary period, of the succeeding fiscal year prior to the receipt of ad valorem tax revenues. Transfers may be made by the city council from such fund to any other fund or funds of such sum or sums as may be required for the purpose of placing such funds, as nearly as possible, on a cash basis. All moneys so transferred from the cash basis fund shall be returned thereto before the end of the fiscal year."

GENERAL FUND RESERVE FUND SUMMARY - FUND 004/(FUND 1001)

Revenue:

Transfers In:

General Fund

\$ 1,088,050

Estimated Balance - July 1, 2023

15,612,326

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 16,700,376

The General Fund Reserve was established in order to maintain prudent fiscal practices and to ensure consistent, uninterrupted municipal services and facilities in the wake of certain events, such as, major economic downturn or natural disasters (e.g., wildfires, storms, or earthquakes). This fund is used to set-aside 30% of the 35% reserve as required per the General Fund Reserve Policy.

On November 16, 2020, the City Council adopted the General Fund Reserve Policy. The adopted policy states that the City of Merced will maintain a General Fund Reserve of 35% of annual budgeted General Fund operating expenditures. The reserve amount will be adjusted annually with the budget adoption. The use of General Fund Reserves requires a motion adopted by five affirmative votes of the City Council. The 35% reserve is allocated in two categories (1) 30% is to be held in a separate fund and (2) 5% is to remain in the General Fund for contingency purposes.

**DOWNTOWN FUND SUMMARY - FUND 006/(FUND 2000)**

**RECEIPTS**

Revenue:

Taxes	\$ 105,000
Use of Money and Property	2,140

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 107,140

**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies, and Services		114,695
Administrative Reimbursement	\$ 2,079	
Interdepartmental Direct Service Cost Reimbursement	<u>22,563</u>	<u>24,642</u>

**TOTAL APPROPRIATIONS AND TRANSFERS** 139,337

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (32,197)

Estimated Balance - July 1, 2023 40,762

**AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS** 8,565

Capital Projects - New	0	
- Carryover	<u>8,565</u>	<u>8,565</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The Downtown Fund is used to account for activity within the "Business Improvement Area A" which was established for the promotion, improvements to capital items, and such other uses the City Council approves by ordinance or resolution. The area included is from the centerline of the main track of the Union Pacific Railroad north on G Street to the center of the alley between 19th and 20th Streets; west to V Street to the centerline of the Union Pacific Railroad main track. The "Area" is funded by the merchants in this area by paying a business improvement area tax.



LOCAL TRANSPORTATION - FUND 007/(FUND 3007)

RECEIPTS

Revenue:

Use of Money and Property \$ 3,910

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,910

EXPENDITURES

Transfers Out:

Streets and Signals CIP 312,104

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (308,194)

Estimated Balance - July 1, 2023 308,194

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

Local Transportation Funds are derived from 1/4 cent of the 7-1/4 cents retail sales tax collected statewide. The 1/4 cent is returned by the State Board of Equalization to each county according to the amount of tax collected in that county. Payments from the Local Transportation Fund are made by the county unmet transit needs and then may also be used for street and road costs. Auditor but only in accordance with written allocation instructions issued in compliance with the Act by the county's transportation planning agency. Local Transportation Fund monies must first be used for all reasonable unmet transit needs and then may also be used for street and road costs.

2105 GAS TAX FUND SUMMARY - FUND 009/(FUND 2006)

RECEIPTS

Revenue:

From Other Agencies \$ 584,397

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 584,397

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting 584,397

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2023 0

RECOMMENDED ENDING BALANCE - June 30, 2023 \$ 0

The Section 2105 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2105 of the Streets and Highways Code that states cities shall be apportioned a sum equal to the net revenues derived from 11.5 percent of the highway users tax in excess of \$0.9 per gallon based on population.

Section 2105 Gas Tax monies are restricted as to their use and may only be used for street or road purposes.

2106 GAS TAX FUND SUMMARY - FUND 010/(FUND 2006)

RECEIPTS

Revenue:

From Other Agencies \$ 260,158

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 260,158

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund 260,158

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2023 0

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Section 2106 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2106 of the Streets and Highways Code that states cities shall be apportioned a sum equal to revenues derived from an amount equivalent to \$0.0104 per gallon tax on gasoline. The above section provides that each city shall receive a fixed monthly apportionment of the gas tax of \$400. In addition to this fixed monthly amount, after counties receive their portion of the overall base sum, the balance is then apportioned on a monthly basis to cities based on population.

Section 2106 Gas Tax monies are restricted as to their use and may only be used for street or road purposes.

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2107 GAS TAX FUND SUMMARY - FUND 011/(FUND 2006)

RECEIPTS

Revenue:

From Other Agencies \$ 701,939

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 701,939

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund 701,939

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2023 0

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Section 2107 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2107 of the Streets and Highway Code that states cities shall be apportioned a sum equal to the revenues derived from an amount equivalent to 3.9 cents per gallon of the motor vehicle fuel license tax. The above section provides that each city receives a monthly share of the revenues on a per capita basis.

Section 2107 Gas Tax monies are restricted as to their use and may only be used for street or road purposes.

2107.5 GAS TAX FUND SUMMARY - FUND 012/(FUND 2006)

RECEIPTS

Revenue:

From Other Agencies

\$ 7,500

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

7,500

EXPENDITURES

Transfers Out:

Development Services

7,627

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(127)

Estimated Balance - July 1, 2023

7,627

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 7,500

The Section 2107.5 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2107.5 of the Streets and Highway Code that states cities shall receive additional gas tax funds in fixed annual amounts based upon population.

Section 2107.5 Gas Tax monies are restricted as to their use and may only be used for engineering costs and administrative expenses.

**TRAFFIC SAFETY FUND SUMMARY - FUND 013/(FUND 2700)**

**RECEIPTS**

**Revenue:**

Fines, Forfeitures and Penalties	\$ 7,500
Use of Money and Property	<u>120</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 7,620

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies and Services	<u>8,098</u>
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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (478)

Estimated Balance - July 1, 2023 478

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The Traffic Safety Fund is used to account for the collection and disbursement of funds received per the California Vehicle Code Section 42200 that requires fines and forfeitures which a city receives as a result of arrests by city officers for Vehicle Code violations to be deposited in a special city "Traffic Safety Fund."

This fund may only be expended for traffic control devices; maintenance of traffic control devices; equipment and supplies for traffic law enforcement and traffic accident prevention; maintenance, improvement, or construction of public streets, bridges or culverts; and the compensation of school crossing guards who are not regular full-time members of the police department.

DEVELOPMENT SERVICES FUND - FUND 017/(FUND 3000)

RECEIPTS

Revenue:

Licenses and Permits	\$	2,100,000	
Charges For Services		2,624,304	
Use of Money and Property		63,750	
Other Revenue		<u>7,134</u>	\$ 4,795,188

Reimbursements:

Administrative Reimbursement		196,065	
Interdepartmental Direct Service Cost			
Reimbursement		<u>1,771,174</u>	1,967,239

Transfers In:

Gas Tax Fund 2107.5		7,627	
CFD Development Services		<u>86,622</u>	<u>94,249</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 6,856,676

EXPENDITURES

Recommended Appropriations:

Salaries		5,103,193	
Materials, Supplies, and Services		<u>2,379,222</u>	7,482,415
Administrative Reimbursement		601,549	
Interdepartmental Direct Service Cost		<u>538,430</u>	1,139,979

Transfers Out:

General Fund		101,976	
Support Services		<u>41,524</u>	<u>143,500</u>

TOTAL APPROPRIATIONS AND TRANSFERS 8,765,894

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (1,909,218)

Estimated Balance - July 1, 2023 2,868,575

AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS 959,357

Capital Projects - New		0	
- Carryover		<u>70,114</u>	70,114

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 889,243

The Development Services Fund is used to account for revenues and expenses associated with Future Planning, Engineering, One-Stop Application Processing, and Inspection Services.

**HOUSING ADMINISTRATION AND OPERATIONS FUND SUMMARY - FUND 018/(FUND 2501)**

**RECEIPTS**

**Revenue:**

<b>From Other Agencies</b>	<b>\$ 1,869,147</b>
<b>Use of Money and Property</b>	<b>106,060</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>1,975,207</b>
	<hr/>

**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies and Services</b>	<b>2,839,672</b>
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<b>Interdepartmental Direct Service Cost</b>	<b>441,721</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>3,281,393</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(1,306,186)</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>1,306,186</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 0</b>
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The Housing Administration and Operations Fund is used to account for the Community Development Block Grant, which provides programs and activities aimed at benefitting low and moderate income persons. The Block Grant is used for providing loans to low and moderate income persons for rehabilitation of dwelling units.



**STREETS AND STREETLIGHTS FUND SUMMARY - FUND 022/(FUND 3001)**

**RECEIPTS**

<b>Revenue:</b>			
Charges for Services	\$	75,000	
Other Revenue		<u>100,000</u>	\$ 175,000
<b>Reimbursements:</b>			
Interdepartmental Direct Service Cost Reimbursement			94,619
<b>Transfers In:</b>			
2105 Gas Tax		584,397	
2106 Gas Tax		260,158	
2107 Gas Tax		701,939	
2103 Gas Tax		882,505	
2030 Gas Tax		1,123,239	
Measure C		145,000	
Measure V- Alternative Modes		173,647	
Measure V- Local Transportation		<u>621,349</u>	<u>4,492,234</u>
 <b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<u><b>4,761,853</b></u>

**EXPENDITURES**

<b>Recommended Appropriations:</b>			
Salaries		1,344,353	
Materials, Supplies, and Services		2,145,101	
Acquisition		<u>405,000</u>	3,894,454
Administrative Expense		414,693	
Interdepartmental Direct Service Cost		<u>308,296</u>	722,989
<b>Transfers Out:</b>			
Facilities		307,306	
Support Services		<u>21,975</u>	329,281
 <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>			<u><b>4,946,724</b></u>
 <b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			<b>(184,871)</b>
 Estimated Balance - July 1, 2023			<u>184,871</u>
 <b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>			<u><u><b>\$ 0</b></u></u>

The Streets and Streetlight Fund is used to account for expenditures for the maintenance of the City's streets and lights.

**PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 024/(FUND 1018)**

**RECEIPTS**

**Revenue:**

From Other Agencies	\$ 336,043	
Charges For Services	383,190	
Other Revenue	<u>67,602</u>	\$ 786,835

**Transfers In:**

CFD Parks & Community Service	175,556	
General Fund	<u>1,440,542</u>	<u>1,616,098</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<u><u>2,402,933</u></u>
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**EXPENDITURES**

**Recommended Appropriations:**

Salaries	1,569,113	
Materials, Supplies, Services	786,663	
Acquisitions	<u>49,906</u>	2,405,682

Administrative Reimbursement	137,834	
Interdepartmental Direct Service Cost	<u>12,711</u>	150,545

**Transfers Out:**

Facilities		<u>8,509</u>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<u><u>2,564,736</u></u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		(161,803)
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Estimated Balance - July 1, 2023		<u>161,803</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		\$ <u><u>0</u></u>
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The Parks & Community Services Fund is used to account for revenues and expenditures of the City's recreation and parks services. Parks maintenance is accounted for in the General Fund.

**SURFACE TRANSPORTATION PROGRAM FUND SUMMARY - FUND 025/(FUND 3006)**

**RECEIPTS**

**Revenue:**

From Other Agencies	\$ 1,248,748	
Use of Money and Property	<u>25,970</u>	\$ 1,274,718

**Transfers In:**

Streets & Signals CIP		<u>12,841</u>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<u><b>1,287,559</b></u>
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**EXPENDITURES**

**Transfer Out:**

Streets and Signals CIP		<u>4,606,546</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>(3,318,987)</b>
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Estimated Balance - July 1, 2023		<u>3,318,987</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		<b>\$ <u><u>0</u></u></b>
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The Surface Transportation Program (STP) Fund is used to account for the collection and disbursement of funds locally apportioned by the Federal Intermodal Surface Transportation Efficiency Act (ISTEA). STP exchange funds are to be used for transportation-related projects.

**PROPOSITION 172 FUND SUMMARY - FUND 027/(FUND 2099)**

**RECEIPTS**

Revenue:

Taxes

\$ 500,000

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

500,000

**EXPENDITURES**

Transfers Out:

General Fund

596,981

**TOTAL APPROPRIATIONS AND TRANSFERS**

596,981

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(96,981)

Estimated Balance - July 1, 2023

96,981

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 0

The Proposition 172 Fund is used to account for the one-half cent sales tax approved by voters as a partial mitigation for Education Revenue Augmentation Fund (ERAF) property tax shift from cities and counties. Use of funds is restricted for the purpose of supporting public safety services. The allocation in the County of Merced is capped at 5% and distributed based upon population.

**PUBLIC WORKS ADMINISTRATION FUND SUMMARY - FUND 029/(FUND 7000)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$	6,210
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**Reimbursements:**

Administrative Reimbursement	\$	1,463,118	
Interdepartmental Direct Service		<u>706,750</u>	<u>2,169,868</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<u>2,176,078</u>
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**EXPENDITURES**

**Recommended Appropriations:**

Salaries	1,501,637	
Materials, Supplies, and Services	<u>833,299</u>	2,334,936

Interdepartmental Direct Service Cost		7,725
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**Transfers Out:**

Support Services	16,532	
Facilities	<u>3,470</u>	<u>20,002</u>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>			<u>2,362,663</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			(186,585)
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Estimated Balance - July 1, 2023			<u>208,244</u>
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<b>AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS</b>			<u>21,659</u>
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Capital Projects - New	0	
- Carryover	<u>21,659</u>	<u>21,659</u>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>			\$ <u><u>0</u></u>
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The Public Works Administration Fund is used to account for administrative costs for all Public Works Operations, Safety Specialist and all Public Works clerical support.

HOME GRANTS FUND SUMMARY - FUND 033/(FUND 2502)

RECEIPTS

Revenue:

Intergovernmental	\$ 2,769,078
Use of Money and Property	<u>98,920</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 2,867,998

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	5,063,709
Interdepartmental Direct Service Cost	<u>536,716</u>

TOTAL APPROPRIATIONS AND TRANSFERS 5,600,425

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (2,732,427)

Estimated Balance - July 1, 2023 2,732,427

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Home Investment Partnership Program (HOME) Grant Fund is used to account for loans for the purpose of housing low and moderate income persons.

BEGIN GRANT FUND SUMMARY - FUND 034/(FUND 2504)

RECEIPTS

Revenue:

Use of Money and Property \$ 4,230

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION 4,230

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 114,676

TOTAL APPROPRIATIONS AND TRANSFERS 114,676

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (110,446)

Estimated Balance - July 1, 2023 110,446

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Building Equity in Neighborhoods Program (BEGIN) Grant Fund is used to account for funds received under the BEGIN grant.

OFFICE OF TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 035/(FUND 2701)

RECEIPTS

Revenue:

Intergovernmental	\$	<u>236,525</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>236,525</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	\$	60,922	
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Materials, Supplies, and Services		<u>175,603</u>	<u>236,525</u>
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TOTAL APPROPRIATIONS	236,525
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2023	<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2024	\$ <u><u>0</u></u>
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The Office of Traffic Safety Grant Fund is used to account for the Office of Traffic Safety grant funds.



**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND SUMMARY - FUND 038/(FUND 2702)**

**RECEIPTS**

Revenue:

Use of Money and Property	\$ 560
From Other Agencies	<u>137,549</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 138,109

**EXPENDITURES**

Transfer Out:

General Fund	<u>228,210</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 228,210

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (90,101)

Estimated Balance - July 1, 2023 90,101

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The Supplemental Law Enforcement Services Fund is used to account for funds received under AB 3229 which created the Citizens Option for Public Safety (COPS) program.

State COPS funding is allocated by the State Controller to counties for deposit into a Supplemental Law Enforcement Services Account established by each county. The county auditor is required to allocate the moneys for local use within 30 days of receipt from the State Controller. In Fiscal Year 2000-01 the law was amended to provide a minimum frontline law enforcement allocation of \$100,000 to any agency receiving funding under the program.

Funds from the COPS program must be used by the City exclusively to fund frontline law enforcement services. The funds must supplement existing services, and may not be used to supplant any existing funding for frontline law enforcement services.

This revenue comes from the motor vehicle license fee revenue.

1992 STATE HOME HOUSING FUND SUMMARY - FUND 041/(FUND 2505)

RECEIPTS

Revenue:

Use of Money and Property

\$ 10,270

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

10,270

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

128,384

TOTAL APPROPRIATIONS AND TRANSFERS

128,384

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(118,114)

Estimated Balance - July 1, 2023

118,114

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The 1992 State Home Investment Partnership Program (HOME) Housing Fund is used to account for loan repayments on loans from Grants received in prior years.

**1993 STATE HOME HOUSING FUND SUMMARY - FUND 042/(FUND 2506)**

**RECEIPTS**

Revenue:		
Use of Money and Property	\$	<u>23,400</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<u>23,400</u>
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**EXPENDITURES**

Recommended Appropriations:		
Materials, Supplies, and Services		362,229

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<u>362,229</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		(338,829)
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Estimated Balance - July 1, 2023		<u>338,829</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$	<u><u>0</u></u>
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The 1993 State Home Investment Partnership Program (HOME) Housing Fund is used to account for loan repayments on loans from Grants received in prior years.

**FACILITIES ROADWAY FUND SUMMARY - FUND 044/(FUND 3500)**

**RECEIPTS**

**Revenue:**

<b>Use of Money and Property</b>	\$ <u>146,750</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

146,750

**EXPENDITURES**

**Transfer Out:**

<b>Streets/Signals CIP</b>	<u>1,621,626</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS**

1,621,626

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(1,474,876)

**Estimated Balance - July 1, 2023**

8,812,052

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 7,337,176

The Facilities Roadway Fund is used to account for facilities fees collected for the project category Roadways, Bridges and Railroad Crossing to be used for city installation of public improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 054.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into six categories. The Ordinance eliminated Traffic Signal and Roadway categories and established a new category calls Facilities Transportation which accounted for in Fund 049/(Fund 3515) and Funds 060/(Fund 3516).

FACILITIES TRAFFIC SIGNALS FUND SUMMARY - FUND 045/(FUND 3501)

RECEIPTS

Revenue:

Use of Money and Property \$ 6,100

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 6,100

Estimated Balance - July 1, 2023 364,197

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 370,297

The Facilities Traffic Signals Fund is used to account for the facilities fees collected for the project category Traffic Signals to be used for city installation of public improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 055.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into six categories. The Ordinance eliminated Traffic Signal and Roadway categories and established a new category calls Transportation which accounted for in Fund 049/(Fund 3515) and Fund 060/(Fund 3516).

**FACILITIES FIRE FUND SUMMARY - FUND 046/(FUND 3502)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$</b>	<b>395,746</b>
<b>Use of Money and Property</b>		<b>28,020</b>
		<hr/>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>423,766</b>
	<hr/>

**EXPENDITURES**

**Recommended Appropriations:**

<b>Administrative Reimbursement</b>	<b>\$</b>	<b>18,951</b>	
<b>Interdepartment Direct Cost Reimbursement</b>		<b>3,229</b>	<b>22,180</b>
		<hr/>	

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>22,180</b>
	<hr/>

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>401,586</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>1,971,856</b>
	<hr/>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>2,373,442</b>
		<hr/> <hr/>

The Facilities Fire Fund is used to account for the facilities fees collected for the project category Fire to be used for city installation of public improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 056/(Fund 3507).

**FACILITIES POLICE FUND SUMMARY - FUND 047/(FUND 3503)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$	301,414
Use of Money and Property		<u>46,210</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

347,624

**EXPENDITURES**

**Recommended Appropriations:**

Administrative Reimbursement	\$	14,434	
Interdepartmental Direct Service Cost		<u>3,229</u>	17,663

**Transfer Out:**

Public Safety CIP			<u>3,446</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS**

21,109

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

326,515

**Estimated Balance - July 1, 2023**

2,984,478

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 3,310,993

The Facilities Police Fund is used to account for the facilities fees collected for the project category Police to be used for city installation of public improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 057/(Fund 3508).

**FACILITIES PARKS FUND SUMMARY - FUND 048/(FUND 3504)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	\$	<b>1,169,488</b>
<b>Use of Money and Property</b>		<b>17,590</b>
		<hr/>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**1,187,078**

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**EXPENDITURES**

**Recommended Appropriations:**

<b>Administrative Reimbursement</b>	\$	<b>56,005</b>	
<b>Interdepartment Direct Cost Reimbursement</b>		<b>3,229</b>	<b>59,234</b>
		<hr/>	

**TOTAL APPROPRIATIONS AND TRANSFERS**

**59,234**

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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**1,127,844**

**Estimated Balance - July 1, 2023**

**1,931,045**

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**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ **3,058,889**

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The Facilities Parks Fund is used to account for the facilities fees collected for the project category Parks, Recreation and Bikeways to be used for city installation of public improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 058/(Fund 3504).



**FACILITIES PUBLIC TRANSPORTATION FUND SUMMARY - FUND 049/(FUND 3515)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$ 940,504</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>940,504</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Administrative Reimbursement</b>	<b>45,040</b>
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<b>Interdepartmental Direct Cost Reimbursement</b>	<b>3,229</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>48,269</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>892,235</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>718,087</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 1,610,322</b>
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The Facilities transportation Fee Fund is used to account for the facilities fees collected for the project category transportation to be used for city installation of improvements for Public Facilities Transportation.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into six categories. The Ordinance eliminated Traffic Signal and Roadway categories and established a new category calls Facilities Transportation which accounted for in Fund 049/(Fund 3515) and Fund 060/(Fund 3516). The fees designated for developer reimbursements of installing transportation improvements are accounted in Fund 060/(Fund 3516).

JUSTICE ASSISTANCE GRANT - FUND 050/(FUND 2703)

RECEIPTS

Revenue:

From Other Agencies

\$ 75,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

75,000

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services

75,000

TOTAL APPROPRIATIONS AND TRANSFERS

75,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2023

0

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The Justice Assistance Grant (JAG) Fund is used to account for funds received from the State under the Justice Assistance Grant.

**PEG ACCESS FEE - FUND 051/(FUND 3004)**

**RECEIPTS**

**Revenue:**

<b>Taxes</b>	<b>\$</b>	<b>107,135</b>
<b>Use of Money and Property</b>		<u><b>9,310</b></u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u><b>116,445</b></u>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Machinery/Equipment</b>	<u><b>20,500</b></u>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<u><b>20,500</b></u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<u><b>95,945</b></u>
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<b>Estimated Balance - July 1, 2023</b>	<u><b>631,210</b></u>
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<u><b>727,155</b></u>
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<b>Capital Projects - New</b>	<b>\$</b>	<b>717,155</b>
<b>- Carryover</b>		<u><b>10,000</b></u>
		<u><b>727,155</b></u>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<u><u><b>\$</b></u></u>	<u><b>0</b></u>
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The Peg Access Fee Fund is used to account for funds received for Public, Education and Governmental (PEG) access paid as part of franchise agreements with local cable providers.

CAL HOME GRANT - FUND 052/(FUND 2507)

RECEIPTS

Revenue:

Use of Money and Property

\$ 6,380

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

6,380

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

349,507

TOTAL APPROPRIATIONS

349,507

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(343,127)

Estimated Balance - July 1, 2023

343,127

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The CAL HOME Grant Fund is used to account for the funds received under the CalHome grant.

BEGIN GRANT - FUND 053/(FUND 2508)

RECEIPTS

Revenue:

Use of Money and Property

1,290

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,290

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

77,878

TOTAL APPROPRIATIONS

77,878

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(76,588)

Estimated Balance - July 1, 2023

76,588

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The Building Equity and Growth in Neighborhoods Program (BEGIN) Grant Fund is used to account for the funds received under the BEGIN grant.

**FACILITIES ROADWAY DEVELOPER FUND SUMMARY - FUND 054/(FUND 3505)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$ <u>119,980</u>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u>119,980</u>
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**EXPENDITURES**

**Transfer Out:**

Streets/Signals CIP	<u>57,885</u>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<u>57,885</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	62,095
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Estimated Balance - July 1, 2023	<u>7,214,126</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$ <u><u>7,276,221</u></u>
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The Facilities Roadway Developer Fund is used to account for the facilities fees collected for the project category Roadways, Bridges and Railroad Crossing to be used for developer reimbursement of PFFP installed improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for city installation of public improvements are accounted for in Fund 044.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into six categories. The Ordinance eliminated Traffic Signal and Roadway categories and established a new category calls Facilities Transportation which accounted for in Fund 049/(Fund 3515) and Fund 060/(Fund 3516).

**FACILITIES TRAFFIC SIGNALS DEVELOPER FUND SUMMARY - FUND 055/(FUND 3506)**

**RECEIPTS**

Revenue:

Use of Money and Property	\$ <u>10,850</u>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u>10,850</u>
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Estimated Balance - July 1, 2023	<u>650,655</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<u><u>\$ 661,505</u></u>
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The Facilities Traffic Signals Developer Fund is used to account for the facilities fees collected for the project category Traffic Signals to be used for developer reimbursement of PFFP.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for city installation of public improvements are accounted for in Fund 045.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into six categories. The Ordinance eliminated Traffic Signal and Roadway categories and established a new category calls Facilities Transportation which accounted for in Fund 049/(Fund 3515) and Fund 060/(Fund 3516).

FACILITIES FIRE DEVELOPER FUND SUMMARY - FUND 056/(FFUND 3507)

RECEIPTS

Revenue:

Charges For Services	\$	395,746
Use of Money and Property		<u>38,830</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 434,576

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement 3,229

Transfer Out:

Public Safety CIP 949,915

TOTAL APPROPRIATIONS AND TRANSFERS 953,144

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (518,568)

Estimated Balance - July 1, 2023 2,629,066

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 2,110,498

The Facilities Fire Developer Fund is used to account for the facilities fees collected for the project category Fire to be used for developer reimbursement of PFFP installed improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fee designated for city installation of public improvements are accounted for in Fund 046/(Fund 3502).



**FACILITIES POLICE DEVELOPER FUND SUMMARY - FUND 057/(FUND 3508)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$ 301,414</b>
<b>Use of Money and Property</b>	<b>34,460</b>
	<hr/>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>335,874</b>
	<hr/>

**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Cost Reimbursement</b>	<b>3,229</b>
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**Transfer Out:**

<b>Public Safety CIP</b>	<b>3,446</b>
	<hr/>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>6,675</b>
	<hr/>

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>329,199</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>2,306,022</b>
	<hr/>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 2,635,221</b>
	<hr/> <hr/>

The Facilities Police Developer Fund is used to account for the facilities fees collected for the project category Police to be used for developer reimbursements of PFFP installed improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for city installation of public improvements are accounted for in Fund 047/(Fund 3503).

**FACILITIES PARKS DEVELOPER FUND SUMMARY - FUND 058/(FUND 3509)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$ 1,169,488</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>1,169,488</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Cost Reimbursement</b>	<b>3,229</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>3,229</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>1,166,259</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>1,001,076</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 2,167,335</b>
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The Facilities Parks Developer Fund is used to account for the facilities fees collected for the project category Parks, Recreation and Bikeways to be used for developer reimbursements of PFFP installed improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for city installation of public improvements are accounted for in Fund 048/(Fund 3509).

NEIGHBORHOOD STABILIZATION (NSP1) - FUND 059/(FUND 2509)

RECEIPTS

Revenue:

Use of Money and Property

\$ 7,140

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

7,140

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

111,405

TOTAL APPROPRIATIONS

111,405

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(104,265)

Estimated Balance - July 1, 2023

104,265

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The Neighborhood Stabilization Fund is used to account for the funds received under the Neighborhood Stabilization Program (NSP1) grant.

**FACILITIES PUBLIC TRANSPORTATION DEVELOPER FUND SUMMARY - FUND 060/(FUND 3516)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 940,504
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u>940,504</u>
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**EXPENDITURES**

**Recommended Appropriations:**

Interdepartmental Direct Cost Reimbursement	<u>3,229</u>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<u>3,229</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	937,275
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Estimated Balance - July 1, 2023	<u>718,109</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<u><u>\$ 1,655,384</u></u>
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The Facilities Public Transportation Fund is used to account for the facilities fees collected for the project category Transportation to be used for city installation of improvement for Facilities Transportation.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into six categories. The Ordinance eliminated Traffic Signal and Roadway categories and established a new category calls Facilities Transportation which accounted for in Fund 049/(Fund 3515) and Fund 060/(Fund 3516). The fees designated for City installation of public transportation improvements is accounted in Fund 049/(Fund 3515).

**MEASURE "C" FUND SUMMARY - FUND 061/(FUND 2001)**

**RECEIPTS**

**Revenue:**

<b>Taxes</b>	<b>\$ 8,800,000</b>	
<b>Return on Use of Money/Property</b>	<b>89,860</b>	
<b>From Other Agencies</b>	<b>50,000</b>	<b>\$ 8,939,860</b>
		<hr/>

**Reimbursements:**

<b>Administrative Reimbursement</b>		<b>123,931</b>
		<hr/>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**9,063,791**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>	<b>5,781,475</b>	
<b>Materials, Supplies, and Services</b>	<b>752,325</b>	
<b>Acquisitions</b>	<b>351,805</b>	<b>6,885,605</b>
		<hr/>

<b>Administrative Reimbursement</b>		<b>590,955</b>
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**Transfer Out**

<b>Street Maintenance/Lights</b>	<b>145,000</b>	
<b>Support Services</b>	<b>56,933</b>	
<b>Facilities</b>	<b>538</b>	<b>202,471</b>
		<hr/>

**TOTAL APPROPRIATIONS AND TRANSFERS**

**7,679,031**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**1,384,760**

**Estimated Balance - July 1, 2023**

**6,553,187**

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

**7,937,947**

<b>Capital Projects - New</b>	<b>1,210,000</b>	
<b>Carryover</b>	<b>1,798,240</b>	<b>3,008,240</b>
		<hr/>

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 4,929,707**

The Measure "C" Fund is used to account for the 1/2 cent general transaction and use tax passed by the voters in November 2005 and sunsets in 2026.

DEVELOPER CAPITAL FEE SUMMARY - FUND 062/(FUND 3005)

RECEIPTS

Revenue:	
Use of Money and Property	\$ <u>57,750</u>
<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u>57,750</u>
Estimated Balance - July 1, 2023	<u>3,485,489</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$ <u><u>3,543,239</u></u>

The Developer Capital Fee Fund is used to track developer agreement fees due to the City for Improvements.

**BELL STATION FACILITY FUND SUMMARY - FUND 063/(FUND 3002)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$	79,119
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		79,119
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**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services		86,232
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Administrative Reimbursement		1,382
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**Transfer Out:**

Support Services	\$	1,137	
Facilities		7,545	8,682

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		96,296
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		(17,177)
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Estimated Balance - July 1, 2022		17,177
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$	0
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The Bell Station Facility Fund is used to account for the operations and maintenance of the Bell Station, which is leased to the United States Post Office and other tenants.

**2103 GAS TAX FUND SUMMARY - FUND 065/(FUND 2006)**

**RECEIPTS**

Revenue:

Taxes	\$	882,505
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	882,505
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**EXPENDITURES**

Transfer Out:

Street Maintenance		882,505
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TOTAL APPROPRIATIONS AND TRANSFERS	882,505
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2023	0
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RECOMMENDED ENDING BALANCE - June 30, 2024	\$ 0
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The 2103 Gas Tax Fund is used to account for funds received under Revenue and Taxation Code 2103- Motor Vehicle Fuel Tax. These funds replace the former Proposition 42 Gasoline Sales Tax allocations and are from the new gasoline excise tax effective July 1, 2010.

Section 2103 of the Revenue & Taxation Code provides that cities shall be apportioned a sum equal to a portion of the net revenues derived from the increase on the excise tax on gasoline from the highway users tax account based on population.

Section 2103 gas tax monies are restricted as to their use and may only be used for street or road purposes.



**NEIGHBORHOOD PROGRAM (NSP3) FUND SUMMARY - FUND 066/(FUND 2510)**

**RECEIPTS**

**Revenue:**

<b>Use of Money and Property</b>	<b>\$ 990</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>990</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b>22,941</b>
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<b>Interdepartmental Direct Cost Reimbursement</b>	<b>6,443</b>
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<b>TOTAL APPROPRIATIONS</b>	<b>29,384</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(28,394)</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>28,394</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 0</b>
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The Neighborhood Stabilization Fund is used to account for the funds received under the Neighborhood Stabilization Program (NSP3) grant.

CalHOME 2012 FUND SUMMARY - FUND 069/(FUND 2512)

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

\$ 310,422

TOTAL APPROPRIATIONS AND TRANSFERS

310,422

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(310,422)

Estimated Balance - July 1, 2023

310,422

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

CalHOME 2012 Fund is used to account for the funds received under the CalHome grant.

**HOUSING ADMINISTRATION FUND SUMMARY - FUND 070/(FUND 2500)**

**RECEIPTS**

<b>Revenue:</b>		
<b>Charges for Services</b>		<b>\$ 172,788</b>
<b>Reimbursements:</b>		
<b>Interdepartmental Direct Cost Reimbursement</b>		<u><b>1,054,879</b></u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<u><b>1,227,667</b></u>
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**EXPENDITURES**

<b>Recommended Appropriations:</b>		
<b>Salaries</b>	<b>\$ 453,373</b>	
<b>Materials, Supplies, and Services</b>	<b>822,273</b>	
<b>Acquisitions</b>	<u><b>11,000</b></u>	<b>1,286,646</b>
<b>Administrative Reimbursement</b>	<b>46,615</b>	
<b>Interdepartmental Direct Cost Reimbursement</b>	<u><b>25,000</b></u>	<b>71,615</b>

<b>Transfers Out:</b>		
<b>Support Services</b>		<u><b>24,426</b></u>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<u><b>1,382,687</b></u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>(155,020)</b>
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<b>Estimated Balance - July 1, 2023</b>		<u><b>155,020</b></u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		<u><u><b>\$ 0</b></u></u>
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The Housing Administration Fund is used to account for staffing and other costs to administer all Housing Grants.

**LMI HOUSING FUND SUMMARY - FUND 071/(FUND 2513)**

**RECEIPTS**

Revenue:

Use of Money and Property	\$	46,360
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<b>46,360</b>
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**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies, and Services		2,197,984
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Interdepartmental Direct Cost Reimbursement	\$ 69,999	
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Administrative Reimbursement	26,929	96,928
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<b>2,294,912</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>(2,248,552)</b>
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Estimated Balance - July 1, 2023		2,248,552
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>0</b>
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On January 12, 2012 City Council adopted Resolution 2012-5 electing the City of Merced to assume all rights, powers, assets, liabilities, duties, and obligations associated with the housing activities of the Redevelopment Agency. The Low to Moderate Income (LMI) Housing Fund is used to account for LMI housing activities.

**ECONOMIC DEVELOPMENT OPPORTUNITY FUND SUMMARY - FUND 074/(FUND 1017)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$	56,560
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**Transfers In:**

General Fund		243,000
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>299,560</b>
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**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services		110,000
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**Transfers Out**

Airport Capital Improvement Fund		1,100,000
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(910,440)</b>
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Estimated Balance - July 1, 2023		3,639,130
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>2,728,690</b>
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Capital Projects - New	\$	0	
Carryover		12,133	12,133

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>2,716,557</b>
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On April 2, 2018, the City Council adopted the Economic Development Opportunity Fund Policy. The Economic Development Opportunity Fund was established to support extraordinary economic development opportunities that create and retain employment as well as create significant capital investments. The fund is used to account for amounts received via the budget process from the General Fund, interest earnings and other resources. Expenditures from this fund will be used to retain or expand local businesses and jobs, diversify the local economy and encourage growth, increase the tax base, facilitate development and offset increased cost of development and other identifiable goals established by the City. Per the adopted policy, the maximum amount to accumulate is \$5,000,000.

**MEASURE "V" ALTERNATIVE MODES FUND SUMMARY - FUND 075/(FUND 2008)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$ 13,200
General Sales and Use	<u>400,000</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 413,200

**EXPENDITURES**

**Transfer Out:**

Street Maintenance/Lighting Fund	<u>173,647</u>
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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 239,553

**Estimated Balance - July 1, 2023** 778,496

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 1,018,049

Capital Projects - New	\$ 455,117	
- Carryover	<u>562,932</u>	<u>1,018,049</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The Measure "V" Alternative Modes fund is used to account for 20% of the ½ cent transportation sales tax approved by voters in November 2016 and sunsets in 2047. Its purpose is to fund projects that provide alternative transportation, including bicycle, pedestrian, passenger rail or other modes of transportation that reduce single-occupant vehicle use. Amounts may be used for new projects or programs as well as for safety improvements, maintenance or operation of existing projects or programs. Each year, the city will receive funding based on a formula using a base amount, population and road miles.

**2030 GAS TAX FUND SUMMARY - FUND 076/(FUND 2007)**

**RECEIPTS**

**Revenue:**

From Other Agencies	\$	2,846,901	
Use of Money and Property			<u>47,650</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<u><u>2,894,551</u></u>
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**EXPENDITURES**

**Transfers Out:**

Streets and Signals	\$	5,362,884	
Street Maintenance/Lighting Fund		<u>1,123,239</u>	<u>6,486,123</u>

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			<u>(3,591,572)</u>
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Estimated Balance - July 1, 2023			<u>3,591,572</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$		<u><u>0</u></u>
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The Section 2030 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2030 of the Streets and Highways Code that states cities shall be apportioned transportation taxes through the Road Maintenance and Rehabilitation Account derived from an amount equivalent to \$0.20 per gallon for diesel fuel and \$0.12 per gallon tax on gasoline.

Section 2030 Gas Tax monies are restricted as to their use and may only be used for street or road purposes.

**SUBSTANDARD HOUSING FUND SUMMARY - FUND 077/(FUND 1019)**

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** \$ 234,280

**TOTAL APPROPRIATIONS AND TRANSFERS** 234,280

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (234,280)

**Estimated Balance - July 1, 2023** 234,280

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

**Substandard Housing Fund is used to account for the funds received for use in remediating substandard housing.**



**MEASURE "V" LOCAL TRANSPORTATION FUND SUMMARY - FUND 078/(FUND 2009)**

<b>RECEIPTS</b>		
Revenues:		
Use of Money and Property	\$	54,730
General Sales and Use		<u>1,600,000</u>
<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<u>1,654,730</u>
<b>EXPENDITURES</b>		
Transfer Out:		
Street Maintenance/Lighting Fund		<u>621,349</u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		1,033,381
Estimated Balance - July 1, 2023		<u>2,424,104</u>
<b>AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS</b>		3,457,485
Capital Projects - New	\$	1,275,755
- Carryover		<u>2,181,730</u>
		<u>3,457,485</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$	<u><u>0</u></u>

The Measure "V" Local Transportation fund is used to account for 80% of the ½ cent transportation sales tax approved by voters in November 2016 and sunsets in 2047. Its purpose is to fund projects that maintain or rehabilitate transportation systems. Amounts may be used for new projects or programs as well as for safety improvements, maintenance or operation of existing projects or programs. Examples of the types of uses are pothole repair, repaving streets, bridge repair or replacement, traffic signals, improve sidewalks and adding lanes to existing streets or roads. Each year, the city will receive funding based on a formula using a base amount, population and road miles.

**AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES FUND SUMMARY - FUND 079/(FUND 2514)**

**RECEIPTS**

**Revenue:**

<b>From Other Agencies</b>	<b>\$ 769,518</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b><u>769,518</u></b>
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<b>AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS</b>	<b>769,518</b>
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<b>Estimated Balance - July 1, 2023</b>	<b><u>0</u></b>
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<b>Capital Projects - New</b>	<b>\$ 0</b>
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<b>- Carryover</b>	<b><u>769,518</u></b>	<b><u>769,518</u></b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ <u><u>0</u></u></b>
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The Affordable Housing Sustainable Communities Fund is used to account for funds received from the State of California Strategic Growth Council (SGC) and the Department of Housing and Community Development (HCD) under the Affordable Housing Sustainable Communities Program (AHSC). The funds have been allocated for the Childs Avenue and B Street affordable housing project.

**VEHICLE ABATEMENT FUND SUMMARY - FUND 080/(FUND 2010)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$</b>	<u><b>52,700</b></u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**52,700**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>	<b>\$ 32,500</b>	
<b>Materials, Supplies, and Services</b>	<u><b>17,940</b></u>	<u><b>50,440</b></u>

<b>Administrative Reimbursement</b>		<b>167</b>
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**Transfer Out:**

<b>General Fund</b>	<b>1,298</b>	
<b>Support Services</b>	<u><b>866</b></u>	<u><b>2,164</b></u>

**TOTAL APPROPRIATIONS AND TRANSFERS**

**52,771**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(71)**

**Estimated Balance - July 1, 2023**

**71**

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 0**

The Vehicle Abatement Fund is used to account for costs associated with the remediation of abandoned vehicles in the City.

On June 23, 2008, City Council adopted Resolution 2008-54, which requested a Service Authority be established for abandoned vehicle abatement.

Sections 9250.7 and 22710 of the California Vehicle Code provides for the establishment of such a Service Authority if the City Council/Board of Supervisors within the County adopt resolutions providing for the establishment of the Authority. Such resolutions were adopted by all cities within Merced County.

Funding comes from the State and the City's allocation is based on the actual number of abated vehicles.

**CERTIFIED ACCESS SPECIALIST (CASp) FUND SUMMARY - FUND 082/(FUND 3003)**

**RECEIPTS**

**Revenue:**

<b>Other Revenue</b>	<b>\$ 18,000</b>
<b>Use of Money and Property</b>	<b><u>1,850</u></b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**19,850**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b><u>79,568</u></b>
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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(59,718)**

**Estimated Balance - July 1, 2023**

**59,718**

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 0**

The Certified Access Specialist (CASp) Fund is used to account for the collection and use of a fee required through the passage of SB1186 as described in California Government Code Section 4467. The use of the fee is to facilitate compliance with construction-related accessibility requirements and for the training and retention of certified access specialists within the city. The fee is charged on all business licenses or equivalent.

**MEASURE "Y" POLICE FUND SUMMARY- FUND 083/(FUND 2002)**

**RECEIPTS**

Revenue:

Taxes		\$ 373,760
Use of Money and Property		<u>4,600</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

378,360

**EXPENDITURES**

Recommended Appropriations:

Salaries	\$ 130,815	
Materials, Supplies, and Services	134,272	
Acquisitions	<u>241,376</u>	<u>506,463</u>

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(128,103)

Estimated Balance - July 1, 2023

141,143

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 13,040

The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

**MEASURE "Y" FIRE FUND SUMMARY - FUND 084/(FUND 2003)**

**RECEIPTS**

**Revenue:**

<b>Taxes</b>	<b>\$ 373,760</b>
<b>Use of Money and Property</b>	<b>7,080</b>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b><u>380,840</u></b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b>\$ 150,000</b>	
<b>Acquisitions</b>	<b><u>600,000</u></b>	<b><u>750,000</u></b>

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(369,160)</b>
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<b>Estimated Balance - July 1, 2023</b>	<b><u>434,025</u></b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b><u><u>\$ 64,865</u></u></b>
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The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

**MEASURE "Y" PARKS & RECREATION FUND SUMMARY - FUND 085/(FUND 2004)**

**RECEIPTS**

<b>Revenue:</b>		
<b>Taxes</b>	\$	373,760
<b>Use of Money and Property</b>		8,850
<b>Transfer In:</b>		
<b>Measure Y Discretionary</b>		<u>759,250</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 1,141,860

**EXPENDITURES**

<b>Recommended Appropriations:</b>		
<b>Salaries</b>	\$	314,011
<b>Materials, Supplies, and Services</b>		387,702
<b>Acquisitions</b>		<u>250</u>
		701,963
<b>Transfer Out:</b>		
<b>General Fund</b>		<u>25,984</u>

**TOTAL APPROPRIATIONS AND TRANSFERS** 727,947

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 413,913

**Estimated Balance - July 1, 2023** 0

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 413,913

<b>Capital Projects - New</b>	\$	200,000	
<b>- Carryover</b>		<u>142,216</u>	<u>342,216</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 71,697

The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

**MEASURE "Y" DISCRETIONARY FUND SUMMARY - FUND 086/(FUND 2005)**

**RECEIPTS**

**Revenue:**

<b>Taxes</b>	<b>\$</b>	<b>747,520</b>
<b>Use of Money and Property</b>		<b>11,730</b>
		<hr/>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>759,250</b>
	<hr/>

**EXPENDITURES**

**Recommended Appropriations:**

**Transfer Out:**

<b>Measure Y Parks &amp; Recreation</b>		<b>759,250</b>
		<hr/>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>759,250</b>
	<hr/>

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>0</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>0</b>
	<hr/>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>0</b>
		<hr/> <hr/>

The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.



**AMERICAN RESCUE PLAN ACT FUND SUMMARY - FUND 087/(FUND 2011)**

**EXPENDITURES**

<b>Recommended Appropriations:</b>		
<b>Materials, Supplies, and Services</b>		<b>\$ 10,013,611</b>
<b>Transfer Outs:</b>		
General Fund		82,000
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<u>10,095,611</u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<u>(10,095,611)</u>
Capital Projects - New	0	
- Carryover	<u>12,865,192</u>	<u>12,865,192</u>
Estimated Balance - July 1, 2023		<u>22,967,937</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		<u><u>\$ 7,134</u></u>

On March 11, 2021, the American Rescue Plan Act was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. This program is intended to provide support to State, territorial, local and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents and businesses.

The funds received and authorized by the Department of Treasury through the American Rescue Plan Act is accounted in Fund 087.

**AFFORDABLE HOUSING FUND SUMMARY - FUND 088/(FUND 1020)**

**Revenue:**

**Transfers In:**

**General Fund**

**\$ 364,500**

**Estimated Balance - July 1, 2023**

**500,000**

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 864,500**

The Affordable Housing fund was established to support the development of affordable housing within the City of Merced. On June 20, 2023, the City Council adopted Resolution 2023-25 which adopted the Affordable Housing Fund Policy. The policy identifies funding sources and how funds can be used. Per the adopted policy, maximum amount to accumulate is \$5,000,000 and will be re-evaluated at such time that an in-lieu is created related to Affordable Housing.

**CALHOME 2021 FUND SUMMARY - FUND 089/(FUND 2515)**

**RECEIPTS**

**Revenue:**

<b>Intergovernmental</b>	<b>\$ <u>2,500,000</u></b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b><u>2,500,000</u></b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b><u>2,500,000</u></b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b><u>2,500,000</u></b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>0</b>
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<b>Estimated Balance - July 1, 2023</b>	<b><u>0</u></b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b><u><u>\$ 0</u></u></b>
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The CalHome 2021 Fund is used to account for grant funds received from the California Department of Housing and Community Development.

The purpose of the CalHome program is to support existing homeownership program aimed at low, very low and moderate-income households to increase homeownership, encourage neighborhood revitalization, sustainable development, and maximize the use of existing housing stock. The eligible activities are First-Time Homebuyer Mortgage Assistance, Owner-occupied Rehabilitation Assistance, Technical Assistance for Self-Help Housing Project, Technical Assistance for Shared Housing Program, and Homeownership Development Project Loans.

CA SB2 HOUSING PLANNING GRANT FUND SUMMARY - FUND 090/(FUND 2013)

RECEIPTS

Revenue:

Intergovernmental \$ 115,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 115,000

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 115,000

TOTAL APPROPRIATIONS AND TRANSFERS 115,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2023 0

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The CA SB2 Housing Planning Grant Fund is used to account for grant funds received from the California Department of Housing and Community Development. This program is the State's partnership with local government to address California's critical housing need.

This grant is to provide financial assistance for the preparation, adoption and implementation of a plan for accelerating housing production and streamlining the housing production of local government.

**CA LOCAL EARLY ACTION PLAN GRANT FUND SUMMARY - FUND 091/(FUND 2014)**

**RECEIPTS**

**Revenue:**

<b>Intergovernmental</b>	<b>\$ 116,800</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>116,800</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b>116,800</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>116,800</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>0</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>0</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 0</b>
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The Local Early Action Planning (LEAP) Grant Fund is used to account for grant funds received from the California Department of Housing and Community Development. This program is the State's partnership with local government to address California's critical housing need.

This grant is to provide financial assistance for technical assistance, preparation and adoption of planning documents, and process improvements to accelerate housing production and facilitate compliance to implement the sixth cycle of the regional housing needs assessment for local government.

**FACILITIES PUBLIC WORKS CORPORATION YARD FUND SUMMARY - FUND 092/(FUND 3510)**

**RECEIPTS**

Revenue:

Charges For Services	\$ <u>45,440</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>45,440</u>
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**EXPENDITURES**

Recommended Appropriations:

Administrative Reimbursement	2,176
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Interdepartmental Direct Cost Reimbursement	<u>3,229</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>5,405</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	40,035
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Estimated Balance - July 1, 2023	<u>31,517</u>
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RECOMMENDED ENDING BALANCE - June 30, 2024	<u><u>\$ 71,552</u></u>
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The Facilities Public Works Corp Yard Fund is used to account for the facilities fees collected for the project category Public Works Corp Yard to be used for city installation of improvement for the Public Works Corporation Yard.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into eight categories. The fees designated for developer reimbursements of a new Public Works Corporation Yard are accounted in Fund 093/(Fund 3511).

FACILITIES PUBLIC WORKS CORPORATION YARD DEVELOPER FUND SUMMARY - FUND 093/(FUND 3511)

RECEIPTS

Revenue:

Charges For Services \$ 45,440

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 45,440

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement 3,229

TOTAL APPROPRIATIONS AND TRANSFERS 3,229

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 42,211

Estimated Balance - July 1, 2023 33,568

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 75,779

The Facilities Public Works Corp Yard Fund is used to account for the facilities fees collected for the project category Public Works Corp Yard to be used for city installation of improvement for the Public Works Corporation Yard.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into eight categories. The fees designated for city installation of a new Public Works Corporation Yard are accounted in Fund 092/(Fund 3510).

FACILITIES INFORMATION TECHNOLOGY FUND SUMMARY - FUND 094/(FUND 3512)

RECEIPTS

Revenue:

Charges For Services	\$ 35,458
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>35,458</u>
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	1,698
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Interdepartmental Direct Cost Reimbursement	<u>3,229</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>4,927</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	30,531
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Estimated Balance - July 1, 2023	<u>23,887</u>
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RECOMMENDED ENDING BALANCE - June 30, 2024	<u><u>\$ 54,418</u></u>
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The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into eight categories. The fees designated for developer reimbursements of Smart Information Technology Infrastructure are accounted for in Fund 095/(Fund 3513).



**FACILITIES INFORMATION TECHNOLOGY DEVELOPER FUND SUMMARY - FUND 095/(FUND 3513)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$ 35,458</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>35,458</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Cost Reimbursement</b>	<b>3,229</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>3,229</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>32,229</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>25,479</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 57,708</b>
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The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into eight categories. The fees designated for city installation of Smart Information Technology Infrastructure are accounted for in Fund 094/(Fund 3512).

**FACILITIES ADMINISTRATION FEE FUND SUMMARY - FUND 096/(FUND 3514)**

**RECEIPTS**

Revenue:

Charges For Services	\$	173,400
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<b>173,400</b>
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**EXPENDITURES**

Recommended Appropriations:

Administrative Reimbursement		57,761
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Interdepartmental Direct Cost Reimbursement		19,440
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>		<b>77,201</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>96,199</b>
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Estimated Balance - July 1, 2023		54,307
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>150,506</b>
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The Facilities Administration Fee is used to account for 3% administrative fees collected associated with the eight categories of PFFP Fees. It is used by the City for administration, oversight, implementation and updates to the PFFP program, including administration of any credit and reimbursement agreements.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and adopted three additional project categories of public facilities impact fees. It further directed staff to account for the collection of fees into eight categories. The fees designated for city for administration, oversight, implementation and updates to the PFFP program are accounted in Fund 096/(Fund 3514).

**HCD HOMEKEY PROGRAM CC915 FUND SUMMARY - FUND 097/(FUND 2016)**

**RECEIPTS**

Revenue:

Intergovernmental	\$ 200,000
Use of Money and Property	32,750
	<hr/>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**232,750**

**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies, and Services	250,750
	<hr/>

**TOTAL APPROPRIATIONS AND TRANSFERS**

**250,750**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(18,000)**

Estimated Balance - July 1, 2023

18,000

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 0**

HCD Homekey Program CC915 Fund is used to account for grant funding from the California Department of Housing and Community Development.

The purpose of this grant is to sustain and rapidly expand the inventory of housing for people experiencing homelessness or are at risk of Homelessness, and who are, thereby, inherently impacted by or at increased risk for medical diseases or conditions due to the COVID-19 pandemic. The City can use these grant funds for the acquisition or rehabilitation of motels, hotels, hostels, or other sites and assets, including apartments, manufactured housing, commercial properties, and other care facilities for the elderly and other buildings with existing uses that could be converted to a permanent or interim housing.

**HCD HOMEKEY PROGRAM 1213 FUND SUMMARY - FUND 098/(FUND 2017)**

**RECEIPTS**

**Revenue:**

<b>Intergovernmental</b>	<b>\$ 950,000</b>
<b>Use of Money and Property</b>	<b>10</b>
	<hr/>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>950,010</b>
	<hr/>

**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b>1,170,010</b>
	<hr/>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>1,170,010</b>
	<hr/>

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(220,000)</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>220,000</b>
	<hr/>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 0</b>
	<hr/> <hr/>

HCD Homekey Program 1213 Fund is used to account for grant funding from the California Department of Housing and Community Development.

The purpose of this grant is to sustain and rapidly expand the inventory of housing for people experiencing homelessness or are at risk of Homelessness, and who are, thereby, inherently impacted by or at increased risk for medical diseases or conditions due to the COVID-19 pandemic. The City can use these grant funds for the acquisition or rehabilitation of motels, hotels, hostels, or other sites and assets, including apartments, manufactured housing, commercial properties, and other care facilities for the elderly and other buildings with existing uses that could be converted to a permanent or interim housing.

**PERMANENT LOCAL HOUSING FUND SUMMARY - FUND 099/(FUND 2018)**

**RECEIPTS**

**Revenue:**

<b>Intergovernmental</b>	<b>\$ 1,324,969</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b><u>1,324,969</u></b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b><u>1,324,969</u></b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b><u>1,324,969</u></b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>0</b>
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<b>Estimated Balance - July 1, 2023</b>	<b><u>0</u></b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b><u><u>\$ 0</u></u></b>
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The Permanet Local Housing Allocation Grant Fund is used to account for grant funds received California Department of Housing and Community Development.

The purpose of this grant is to provide funding available to eligible local government in California for housing-related projects and program that assist in addressing the unmet housing needs of their local communities. Agency can use this fund for the predevelopment, development, acquisition, rehabilitaton and preservation of multifamily, residential live-work, rental housing that is Affordable to Extremely low-, very low-, low-, or moderat-income households. This grant fund can also be used for assisting persons who are experiencing or at risk of homelessness.

**MAINTENANCE DISTRICTS FUND SUMMARY - FUNDS 100-149 & 151-153(FUNDS 4000-4039)**

**RECEIPTS**

**Revenue:**

<b>Fines, Forfeitures and Assessments</b>	<b>\$</b>	<b>1,034,794</b>
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**Transfers In:**

<b>General Fund</b>	<b>\$</b>	<b>46,219</b>	
<b>Water</b>		<b>37</b>	
<b>CFD</b>		<b>8,524</b>	
<b>Parking Authority</b>		<b>17,770</b>	<b>72,550</b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**1,107,344**

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**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>	<b>95,129</b>	
<b>Materials, Supplies, and Services</b>	<b>1,098,810</b>	
<b>Pump Replacement Amortization</b>	<b>11,101</b>	<b>1,205,040</b>

<b>Interdepartmental Direct Cost Reimbursement</b>	<b>90,318</b>	
<b>Administrative Reimbursement</b>	<b>71,931</b>	<b>162,249</b>

**Transfer Out:**

<b>Facilities</b>		<b>29,054</b>

**TOTAL APPROPRIATIONS AND TRANSFERS**

**1,396,343**

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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(288,999)**

**Estimated Balance - July 1, 2023**

**1,959,987**

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**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 1,670,988**

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The Maintenance Districts Fund is used to account for the payment of the whole or any part of the costs and expenses of maintaining and operating any public improvements which are local in nature, payable from annual benefit assessments apportioned among the several lots or parcels of property within the maintenance district. Funding comes from owners of individual parcels benefiting from the maintenance and operation of the public improvements.

COMMUNITY FACILITIES DISTRICT FORMATION FUND SUMMARY - FUND 150/(FUND 4500)

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

\$ 241,658

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(241,658)

Estimated Balance - July 1, 2023

241,658

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The Community Facilities District Formation Fund is used to account for the cost of annexing developments into the CFD.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from Developers upon request to annex.

COMMUNITY FACILITIES DISTRICT ADMINISTRATION FUND SUMMARY - FUND 155/(FUND 4501)

RECEIPTS

Revenue:

Special Tax	\$ 86,118
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Transfers In:

CFD Services	28
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

86,146

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,397
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Transfers Out:

General Fund	83,803
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TOTAL APPROPRIATIONS AND TRANSFERS

88,200

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(2,054)

Estimated Balance - July 1, 2023

2,054

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The Community Facilities District Administration Fund is used to account for the city administration of the special tax payments for certain public services including costs of personnel that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.



**COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY FIRE FUND SUMMARY - FUND 156/FUND 4502)**

**RECEIPTS**

**Revenue:**

<b>Special Tax</b>	<b>\$ 1,106,357</b>
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**Transfers In:**

<b>CFD Service</b>	<b>354</b>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**1,106,711**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>	<b>\$ 916,808</b>	
<b>Materials, Supplies and Services</b>	<b>104,900</b>	<b>1,021,708</b>

<b>Interdepartmental Direct Service Cost</b>	<b>4,397</b>	
<b>Administrative Reimbursement</b>	<b>175,735</b>	<b>180,132</b>

**TOTAL APPROPRIATION AND TRANSFERS**

**1,201,840**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(95,129)**

**Estimated Balance - July 1, 2023**

**95,129**

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 0**

The Community Facilities District Public Safety Fire Fund is used to account for certain public services including public safety (e.g. fire protection), and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY POLICE FUND SUMMARY - FUND 157/(FUND 4503)**

**RECEIPTS**

Revenue:			
Special Tax		\$	2,246,157
Transfers In:			
CFD Service			720

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<u>2,246,877</u>
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**EXPENDITURES**

Recommended Appropriations:			
Salaries		\$	1,943,521
Materials, Supplies and Services			483,169
			<u>2,426,690</u>
Interdepartmental Direct Service Cost			4,397
Administrative Reimbursement			231,083
			<u>235,480</u>

<b>TOTAL APPROPRIATION AND TRANSFERS</b>			<u>2,662,170</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			<u>(415,293)</u>
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Estimated Balance - July 1, 2023			<u>415,293</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		\$	<u><u>0</u></u>
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The Community Facilities District Public Safety Police Fund is used to account for certain public services including public safety (e.g. police protection), and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

COMMUNITY FACILITIES DISTRICT PUBLIC WORKS PARKS MAINTENANCE FUND SUMMARY - FUND 156/(FUND 4504)

RECEIPTS

Revenue:

Special Tax		\$ 250,555
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Reimbursements:

Interdepartmental Direct Service Cost Reimbursement		<u>7,140</u>
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Transfers In:

CFD Bellevue Ranch East	\$ 28,315	
CFD Compass Pointe	127,909	
CFD Sandcastle	119,231	
CFD Moraga	48,841	
CFD Service	<u>80</u>	<u>324,376</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>582,071</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	238,715	
Materials, Supplies and Services	<u>363,780</u>	602,495

Interdepartmental Direct Service Cost		10,154
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Transfer Out:

Facilities		<u>3,988</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>616,637</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(34,566)
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Estimated Balance - July 1, 2023		<u>34,566</u>
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RECOMMENDED ENDING BALANCE - June 30, 2024	\$	<u><u>0</u></u>
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The Community Facilities District Public Works Parks Maintenance Fund is used to account for certain public services including park maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT STREET TREES FUND SUMMARY - FUND 159/(FUND 4505)**

**RECEIPTS**

Revenue:

Special Tax	\$ 127,150
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Transfers In:

CFD Services	41
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u>127,191</u>
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**EXPENDITURES**

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,397
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Transfers Out:

Refuse	125,973
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<u>130,370</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	(3,179)
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Estimated Balance - July 1, 2023	<u>3,179</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<u><u>\$ 0</u></u>
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The Community Facilities District Street Trees Fund is used to account for certain public services including parkway and street tree maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

COMMUNITY FACILITIES DISTRICT STREET MAINTENANCE/LIGHTS FUND SUMMARY - FUND 160/(FUND 4506)

RECEIPTS

Revenue:		
Special Tax	\$	283,157
Transfers In:		
CFD Service		91

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 283,248

EXPENDITURES

Recommended Appropriations:		
Interdepartmental Direct Service Cost		4,397

Transfers Out:		
CFD Bellevue East	\$	46,948
CFD Compass Pointe Apts		15,733
CFD Sandcastle		15,470
CFD Bright Development		9,661
CFD Merced Renaissance		7,645
CFD Big Valley		326
CFD Bellevue West		47,731
CFD University Park Imp		6,074
CFD Tuscany		4,253
CFD Provence Imp		9,738
CFD Alfarata Ranch		556
CFD Franco		10,066
CFD Cottages Imp		2,972
CFD Tuscany East		2,237
CFD Hartley Crossing		1,301
CFD Crossing at River Oaks		646
CFD Mohammed Apts		1,222
CFD Sunnyview Apts		4,935
CFD University Park II		5,953
CFD Moraga		24,096
CFD Mission Ranch		4,301
CFD Cypress Terrance 6&7		7,190
CFD Cypress East		4,698
CFD Meadows		3,333
CFD Lantana Estates		5,007
CFD Meadows #2		646
CFD Paseo		1,096
CFD Highland Park		2,930
CFD Mansionette Estates #5		878
CFD Compass Pointe Apts		4,255
CFD Merced Station		11,853
CFD Merced Gateway Park		8,423
CFD Stoneridge South		6,499
CFD Compass Pointe II		677
CFD The Hub		8,430
		<u>287,779</u>

TOTAL APPROPRIATIONS AND TRANSFERS 292,176

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (8,928)

Estimated Balance - July 1, 2023 8,928

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Community Facilities District Street Maintenance/Lights Fund is used to account for certain public sidewalk and streetlight maintenance, and other services authorized, including costs of personnel and services including equipment replacement and maintenance that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of the property within the district.

**COMMUNITY FACILITIES DISTRICT DEVELOPMENT SERVICES FUND SUMMARY - FUND 161/(FUND 4507)**

**RECEIPTS**

**Revenue:**

<b>Special Tax</b>	<b>\$ 88,691</b>
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**Transfers In:**

<b>CFD Service</b>	<b>24</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>88,715</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Service Cost</b>	<b>4,397</b>
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**Transfers Out:**

<b>Development Services</b>	<b>86,622</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>91,019</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(2,304)</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>2,304</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 0</b>
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The Community Facilities District Development Services Fund is used to account for certain public services including costs of personnel that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 162/(FUND 4508)**

**RECEIPTS**

**Revenue:**

**Special Tax** **\$ 174,813**

**Transfers In:**

**CFD Service** **60**

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **174,873**

**EXPENDITURES**

**Recommended Appropriations:**

**Interdepartmental Direct Service Cost** **4,397**

**Transfers Out:**

**Parks & Community Services** **175,556**

**TOTAL APPROPRIATIONS AND TRANSFERS** **179,953**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **(5,080)**

**Estimated Balance - July 1, 2023** **5,080**

**RECOMMENDED ENDING BALANCE - June 30, 2024** **\$ 0**

The Community Facilities District Parks & Community Services Fund is used to account for certain public services including the organization and administration of youth and adult activities, and other services authorized, including costs of personnel that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT AIRPORT FUND SUMMARY - FUND 163/(FUND 4509)**

**RECEIPTS**

**Revenue:**

<b>Special Tax</b>	<b>\$ 61,404</b>
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**Transfers In:**

<b>CFD Service</b>	<b>20</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b><u>61,424</u></b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Service Cost</b>	<b>4,397</b>
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**Transfers Out:**

<b>Airport</b>	<b><u>58,478</u></b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b><u>62,875</u></b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(1,451)</b>
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<b>Estimated Balance - July 1, 2023</b>	<b><u>1,451</u></b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ <u><u>0</u></u></b>
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The Community Facilities District Airport Fund is to account for certain public services including airport operation and maintenance, and other services authorized, including costs of personnel that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.



**COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND SUMMARY - FUNDS 164-212/(FUND 4510-4557)**

**RECEIPTS**

**Revenue:**

Special Tax	\$ 2,391,522	
Use of Money and Property	250	\$ 2,391,772
		<hr/>

**Transfers In:**

CFD Street Maintenance	287,779	
CFD Services	1,683	289,462
		<hr/>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 2,681,234

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services		2,580,157
Debt Services		27,428
Interdepartmental Direct Service Cost		99,805

**Transfers Out:**

CFD-Parks Maintenance	324,296	
Maintenance District	8,524	
Facilities	47,983	380,803
		<hr/>

**TOTAL APPROPRIATIONS AND TRANSFERS** 3,088,193

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (406,959)

**Estimated Balance - July 1, 2023** 5,288,088

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 4,881,129

Capital Projects - New	\$ 0	
- Carryover	198	198
		<hr/>

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 4,880,931

The Community Facilities District Maintenance Fund is used to account for certain public services and maintenance, including landscape, storm drain, and flood control services, and other services authorized, including costs of the administrator and equipment replacement and maintenance that are likely to benefit the property.

On January 5, 2004, the City Council adopted Resolution No. 2004-3, which established Community Facilities District 2003-2 (Services) and authorized the levy of a Special Tax. Funding comes from the annual special tax apportioned among the lots or parcels of property within the district.

MAINTENANCE DISTRICTS PUMP REPLACEMENT FUND - FUND 299/(FUND 4499)

RECEIPTS

Revenue:

Charges For Services	\$	11,101
Use of Money and Property		<u>9,530</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 20,631

EXPENDITURES

Recommended Appropriations:

Acquisitions		<u>582,650</u>
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TOTAL APPROPRIATION AND TRANSFERS 582,650

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (562,019)

Estimated Balance - July 1, 2023 562,019

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Maintenance Districts Pump Replacement Fund is used to account for the accumulation of funds for the replacement of pumps used in pumping storm water from collection basins located in maintenance districts.

**NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 333/(FUND 8000)**

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** \$ 39,491

**Administrative Reimbursement** 593

**TOTAL APPROPRIATION AND TRANSFERS** 40,084

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (40,084)

**Estimated Balance - July 1, 2023** 40,084

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The North Merced Sewer Improvement Assessment District Fund used to account for the collection of assessments on parcel holders in the North Merced Sewer Improvement Area. Bonds have been paid off and remaining dollars are for collection of remaining assessments that are delinquent.

**LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 338/(FUND 8099)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$	430
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>430</b>
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**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services		24,791
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Administrative Reimbursement		550
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<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<b>25,341</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(24,911)</b>
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Estimated Balance - July 1, 2023		24,911
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>0</b>
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The Liberty Park Assessment District Fund is used to account for the debt service for the Liberty Park Assessment District. Assessments collected are accumulated for the payment of scheduled debt service. Bonds have been paid off and remaining dollars are for collection of remaining assessment that are delinquent.

16TH STREET ASSESSMENT DISTRICT FUND SUMMARY - FUND 340/(FUND 8098)

RECEIPTS

EXPENDITURES

<b>Recommended Appropriations:</b>	
<b>Materials, Supplies, and Services</b>	\$ 14,854
<b>Administrative Reimbursement</b>	<u>223</u>
<b>TOTAL APPROPRIATION AND TRANSFERS</b>	<u>15,077</u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	(15,077)
<b>Estimated Balance - July 1, 2023</b>	<u>15,077</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<u><u>\$ 0</u></u>

The 16th Street Assessment District Fund is used to account for the debt service for the 16th Street Assessment District. Assessments collected are accumulated for the payment of scheduled debt service. Bonds have been paid off and remaining dollars are for collection of remaining assessment that are delinquent.

FAHREN'S PARK DEBT SERVICE FUND SUMMARY - FUND 342/(FUND 8003)

EXPENDITURES

<b>Recommended Appropriations:</b>	
<b>Materials, Supplies, and Services</b>	\$ 5,396
<b>Administrative Reimbursement</b>	<u>465</u>
<b>TOTAL APPROPRIATION AND TRANSFERS</b>	<u>5,861</u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(5,861)</b>
<b>Estimated Balance - July 1, 2023</b>	<u>5,861</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ <u><u>0</u></u></b>

The Fahren's Park Debt Service Fund is used to account for the debt service for the Fahren's Park Assessment District. The bonds will be paid off on September 2, 2022.

**BELLEVUE RANCH DEVELOPMENT EAST - FUND 343/(FUND 8004)**

**RECEIPTS**

Revenue:

Fines, Forfeitures and Penalties	\$	618,378
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		618,378
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**EXPENDITURES**

Recommended Appropriations:

Debt Service - Principal	\$	440,000	
- Interest		159,714	
- Trustee Fees		4,000	
Materials, Supplies, and Services		15,088	618,802

Administrative Reimbursement		1,680	
Cost Reimbursement		2,004	3,684

<b>TOTAL APPROPRIATION AND TRANSFERS</b>			622,486
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			(4,108)
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Estimated Balance - July 1, 2023			1,230,532
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$	1,226,424 (1)
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The Bellevue Ranch Development East Fund is used to account for the debt service for the Bellevue Ranch Development Assessment District.

(1) The Recommended Ending Balance is comprised of bond reserve funds and monies to be used to pay debt service payments.

UNIVERSITY CAPITAL CHARGE - FUND 344/(FUND 8005)

RECEIPTS

Revenue:

Charges for Services \$ 511,958

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 511,958

EXPENDITURES

Recommended Appropriations:

Debt Service - Principal \$ 350,000  
- Interest 147,476  
- Trustee Fees 14,482 511,958

TOTAL APPROPRIATION AND TRANSFERS 511,958

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2023 0

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The University Capital Charge Fund is used to account for the charges paid by UC Merced to amortize the loan from the infrastructure bank for installation of water and sewer lines to the campus.



**BELLEVUE RANCH DEVELOPMENT WEST FUND SUMMARY - FUND 345/(FUND 8006)**

**RECEIPTS**

**Revenue:**

Fines, Forfeitures and Penalties	\$	465,653
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		465,653
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**EXPENDITURES**

**Recommended Appropriations:**

Debt Service - Principal	\$	285,000	
- Interest		155,688	
- Trustee Fees		4,000	
Materials, Supplies, and Services		14,981	459,669

Administrative Reimbursement		1,319	
Cost Reimbursement		2,626	3,945

<b>TOTAL APPROPRIATION AND TRANSFERS</b>			463,614
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			2,039
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Estimated Balance - July 1, 2023			962,469
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$	964,508 (1)
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The Bellevue Ranch Development West Fund is used to account for the debt service for the 'Bellevue Ranch Development Assessment District.

(1) The Recommended Ending Balance is comprised of bond reserve funds and monies to be used to pay debt service payments.

**MORAGA DEVELOPMENT CFD FUND SUMMARY - FUND 346/(FUND 8007)**

**RECEIPTS**

**Revenue:**

<b>Fines, Forfeitures and Penalties</b>	<b>\$</b>	<u><b>345,807</b></u>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<u><b>345,807</b></u>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Debt Service - Principal</b>	<b>\$</b>	<b>225,000</b>	
- Interest		<b>96,170</b>	
- Trustee Fees		<b>4,000</b>	
<b>Materials, Supplies, and Services</b>		<u><b>14,910</b></u>	<b>340,080</b>

<b>Administrative Reimbursement</b>	<b>1,004</b>	
<b>Cost Reimbursement</b>	<u><b>815</b></u>	<u><b>1,819</b></u>

<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<u><b>341,899</b></u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>3,908</b>
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<b>Estimated Balance - July 1, 2023</b>		<u><b>711,584</b></u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<u><u><b>715,492 (1)</b></u></u>
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The Moraga Development CFD Fund is used to account for the debt service for the Moraga Development Assessment District.

(1) The Recommended Ending Balance is comprised of bond reserve funds and monies to be used to pay debt service payments.

**PARKS & COMMUNITY SERVICE CIP - FUND 424/(FUND 5000)**

**RECEIPTS**

**Revenue:**

<b>Use of Money and Property</b>	<b>\$ 5,480</b>
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**Transfers In:**

<b>General Fund</b>	<b>114,244</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>119,724</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>49,934</b>
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>169,658</b>
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<b>Capital Projects - New</b>	<b>21,312</b>	
<b>- Carryover</b>	<b>148,346</b>	<b>169,658</b>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ 0</b>
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The Parks & Community Service CIP Fund is used to account for capital projects for the purpose of improving City Parks.

**PARK RESERVE FUND SUMMARY - FUND 442/(FUND 5001)**

**RECEIPTS**

**Revenue:**

<b>From Other Agencies</b>	\$	<b>177,952</b>
<b>Use of Money and Property</b>		<b>30,230</b>

**Transfers In:**

<b>General Fund</b>		<b>727</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>208,909</b>
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<b>Estimated Balance - July 1, 2023</b>	<b>1,683,750</b>
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>1,892,659</b>
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<b>Capital Projects - New</b>	\$	<b>1,198,052</b>	
<b>- Carryover</b>		<b>694,607</b>	<b>1,892,659</b>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	\$	<b>0</b>
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The Park Reserve Fund is used to account for in-lieu fees collected and deposited into this fund, which may only be used for the purpose of acquiring necessary land and developing new or rehabilitating existing park or recreational facilities reasonably related to serving the subdivision.

As a condition of approval of a final subdivision map or parcel map, a subdivider shall dedicate land, pay a fee in lieu thereof, or both, at the option of the City, for neighborhood and community park or recreational purposes.

On February 22, 2022, the City Council adopted Ordinance No. 2537 which amended the Public Facilities Financing Plan (PFFP) and repealed the Park Fee. As of March of 26, 2022, this fee is included with PFFP.

**MEASURE V REGIONAL PROJECT SUMMARY - FUND 445/(FUND 5002)**

**RECEIPTS**

**Revenue:**

<b>General Sales and Use</b>	<b>\$</b>	<u><b>7,635,453</b></u>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>7,635,453</b>
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<b>Estimated Balance - July 1, 2023</b>	<u><b>0</b></u>
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>7,635,453</b>
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<b>Capital Projects - New</b>	<b>\$</b>	<b>0</b>		
<b>- Carryover</b>		<u><b>7,635,453</b></u>		<u><b>7,635,453</b></u>

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<u><u><b>0</b></u></u>
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The Measure V Regional Project Fund is used to account for funding from a ½ cent transportation sales tax approved by voters of Merced County in November 2016 and sunsets in 2047. Funding is allocated by the Eastside Regional Projects Committee through the Merced County Association of Governments. The funding is to be used for Regional Transportation projects that are located on the State Highway System or Regional Road System that are in or serve more than one jurisdiction.

**AIRPORT INDUSTRIAL PARK CAPITAL PROJECT FUND SUMMARY - FUND 448/(FUND 5003)**

**RECEIPTS**

**Revenue:**

Use of Money and Property	\$	3,880
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<b>3,880</b>
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**EXPENDITURES**

**Recommended Appropriations:**

Materials and Supplies		800
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**Transfers Out:**

General Fund	67,077	
Airport CIP	137,105	204,182

<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<b>204,982</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>(201,102)</b>
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Estimated Balance - July 1, 2023		356,822
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>		<b>155,720</b>
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Capital Projects - New	155,720	
-Carryover	0	155,720

<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$</b>	<b>0</b>
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The Airport Industrial Park Capital Project Fund is used to account for projects to develop industrial parcels at the Airport with adequate water, electrical power, telephone, and streetlights and provide for remediation of contaminated soil.

**PUBLIC SAFETY CAPITAL PROJECT FUND SUMMARY - FUND 449/(FUND 5004)**

**RECEIPTS**

<b>Revenue:</b>		
Use of Money and Property		\$ 20,840
<b>Transfers In:</b>		
Facilities Fire	\$ 949,915	
Facilities Police	<u>6,892</u>	<u>956,807</u>
<b>CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS</b>		<b>977,647</b>
Estimated Balance - July 1, 2023		<u>1,776,595</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>		<b>2,754,242</b>
Capital Projects - New	26,168	
- Carryover	<u>2,728,074</u>	<u>2,754,242</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		<b>\$ <u>0</u></b>

The Public Safety Capital Project Fund is used to account for the costs of new fire stations and and new police stations.

**STREETS AND SIGNALS CAPITAL IMPROVEMENT PROJECT FUND SUMMARY - FUND 450/(FUND 5005)**

**RECEIPTS**

<b>Revenue:</b>			
	From Other Agencies	\$ 1,361,996	
	Charges for Services	150,000	
	Use of Money and Property	14,650	
	Other Revenues	<u>129,823</u>	\$ 1,656,469
<b>Transfers In:</b>			
	General Fund	50,000	
	Local Transportation	312,104	
	STP	4,606,546	
	2030 Gas Tax Fund	5,362,884	
	Facilities Roadway	<u>1,679,511</u>	<u>12,011,045</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

13,667,514

**EXPENDITURES**

**Transfers Out:**

STP	12,841
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**TOTAL APPROPRIATION AND TRANSFERS**

12,841

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

13,654,673

Estimated Balance - July 1, 2023

767,249

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

14,421,922

Capital Projects - New

3,567,327

-Carryover

10,854,595

14,421,922

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 0

The Streets and Signals Capital Improvement Project Fund is used to account for streets, streetlight and related capital projects. Funds received from State and Federal sources are held in separate special revenue funds until projects are awarded necessitating their expenditure. Project funding is transferred to the Streets and Signals CIP Fund for project tracking and expenditure.

The revenues are accounted for in separate fund accounts to meet the agencies auditing and accounting requirements.



**AIRPORT CIP FUND SUMMARY - 461/(FUND 5009)**

**RECEIPTS**

**Revenue:**

**Transfers In:**

Economic Development Opportunity	\$	1,100,000		
Airport Industrial Park		137,105		
Airport Fund		669,344	\$	<u>1,906,449</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **1,906,449**

**Estimated Balance - July 1, 2023** 27,356

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** **1,933,805**

Capital Projects - New		1,727		
-Carryover		1,932,078		<u>1,933,805</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** **\$** 0

The Airport CIP Fund is used to account for capital projects for the purpose of improving the City Airport.

PCE CLEAN UP FUND SUMMARY - FUND 463/(FUND 5007)

RECEIPTS

Revenue:		
Use of Money and Property	\$	9,730
Transfers In:		
Water		<u>250,000</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		259,730
Estimated Balance - July 1, 2023		<u>717,561</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		977,291
Capital Projects - New	\$	950,327
Carryover		<u>26,964</u>
RECOMMENDED ENDING BALANCE - June 30, 2024	\$	<u><u>0</u></u>

The PCE Clean Up Fund is used to account for capital projects relating to Perchloroethylene (PCE) remediation.

**MTBE SETTLEMENT FUND SUMMARY - FUND 464/(FUND 5008)**

**RECEIPTS**

<b>Revenue:</b>			
	Use of Money and Property	\$	<u>17,510</u>
<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<b>17,510</b>
Estimated Balance - July 1, 2023			<u>1,742,385</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>			<b>1,759,895</b>
	Capital Projects - New	\$	1,759,895
	Carryover		<u>0</u>
			<u>1,759,895</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>		\$	<u><u>0</u></u>

The MTBE Settlement Fund is used to account for costs and capital projects relating to Methyl Tertiary Butyl Ether remediation.

LMI HOUSING CIP - FUND 471/(FUND 5009)

RECEIPTS

Revenue:

Use of Money and Property \$ 480

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

480

Estimated Balance - July 1, 2023

28,573

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

29,053

Capital Projects - New

\$ 29,053

Carryover

0

29,053

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The LMI Housing Capital Improvement Projects Fund is used to account for capital projects relating to Low to Moderate Income Housing.

**WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 550/(FUND 6004)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$ 601,738</b>
<b>Use of Money and Property</b>	<b>218,010</b>
	<hr/>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**819,748**

**Estimated Balance - July 1, 2023**

**11,946,383**

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

**12,766,131**

**Capital Projects - New**

**\$ 11,383,692**

**Carryover**

**40,000**

**11,423,692**

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$ 1,342,439**

The Wastewater Treatment Lines Component Fund is used to account for fees from new growth. Funds will be used in the future to expand lines, pumps and force mains required due to growth.

**WASTEWATER TREATMENT PLANT COMPONENT FUND SUMMARY - FUND 551/(FUND 6005)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$</b>	<b>2,643,575</b>
<b>Use of Money and Property</b>		<b>436,280</b>
		<b>3,079,855</b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **3,079,855**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Debt Service-Principal</b>		<b>1,008,863</b>
<b>Supplies &amp; Services</b>		<b>103,000</b>
		<b>1,111,863</b>

**TOTAL APPROPRIATIONS AND TRANSFERS** **1,111,863**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **1,967,992**

**Estimated Balance - July 1, 2023** **21,383,832**

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** **23,351,824**

<b>Capital Projects - New</b>	<b>\$</b>	<b>9,766,343</b>	
<b>-Carryover</b>		<b>8,320,235</b>	<b>18,086,578</b>
		<b>8,320,235</b>	<b>18,086,578</b>

**RECOMMENDED ENDING BALANCE - June 30, 2024** **\$** **5,265,246**

The Wastewater Treatment Plant Component Fund is used to account for fees from new growth. Funds will be used in the future to expand capacity of the wastewater treatment plant required due to growth.

**WASTEWATER REVOLVING FUND SUMMARY - FUND 552/(FUND 6006)**

**RECEIPTS**

**Revenue:**

**Use of Money and Property** \$ 2,330

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 2,330

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** 139,940

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (137,610)

**Estimated Balance - July 1, 2023** 137,610

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The Wastewater Revolving Fund to account for low cost loans for property owners of owner-occupied homes meeting certain criteria to hook up to the sewer line.

**WASTEWATER SYSTEM FUND SUMMARY - FUND 553/(FUND 6000)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 19,329,237	
Use of Money and Property	2,059,113	
Other Revenue	<u>1,187,735</u>	\$ 22,576,085

**Reimbursements:**

Interdepartmental Direct Service		103,065
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**Transfers In:**

Refuse		<u>220,343</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

22,899,493

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	6,294,171	
Materials, Supplies, and Services	9,444,490	
Acquisitions	323,000	
Debt Service	<u>3,047,446</u>	19,109,107
Administrative Reimbursement	1,347,429	
Interdepartmental Direct Service Cost	<u>1,233,034</u>	<u>2,580,463</u>

**Transfers Out:**

Support Service		<u>116,233</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS**

21,805,803

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

1,093,690

**Estimated Balance - July 1, 2023**

53,550,565

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

54,644,255

**Capital Projects - New**

11,847,276

**-Carryover**

18,155,414

30,002,690

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 24,641,565

The Wastewater System Fund is used to account for all user fees and disburse all expenditures related to the wastewater system. The Wastewater System is responsible for the treatment of approximately two billion gallons per year of combined industrial and domestic wastewater.



**RESTRICTED WATER SYSTEM FUND SUMMARY - FUND 556/(FUND 6007)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$	1,694,384
Use of Money and Property		<u>885,855</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 2,580,239

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services	<u>1,426,742</u>
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**TOTAL EXPENDITURES** 1,426,742

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 1,153,497

**Estimated Balance - July 1, 2023** 38,436,258

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 39,589,755

Capital Projects - New	\$	16,537,234	
- Carryover		<u>18,512,756</u>	<u>35,049,990</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 4,539,765

The Restricted Water System Fund is used to account for all growth-related water system improvements funded through water facility charges. Water facility charges are paid by property owners who connect any building or premise to the City water system or who replace an existing water service connection with one of larger size.

**WATER SYSTEM FUND SUMMARY - FUND 557/(FUND 6001)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 15,290,770	
Use of Money and Property	756,280	
Other Revenue	<u>489,252</u>	\$ 16,536,302

**Transfers In:**

Fleet Replacement		<u>197,791</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

16,734,093

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	4,371,046	
Materials, Supplies, and Services	7,191,520	
Acquisitions	30,000	
Debt Service	<u>528,100</u>	12,120,666

Administrative Reimbursement	963,122	
Interdepartmental Direct Service Cost	<u>1,694,930</u>	2,658,052

**Transfers Out:**

Support Service	87,636	
Maintenance Districts	37	
PCE Clean Up CIP	<u>250,000</u>	<u>337,673</u>

**TOTAL APPROPRIATIONS AND TRANSFERS**

15,116,391

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

1,617,702

**Estimated Balance - July 1, 2023**

36,873,390

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

38,491,092

Capital Projects - New	3,224,904	
- Carryover	<u>13,229,284</u>	<u>16,454,188</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 22,036,904

The Water System Fund accounts for the Operations and Maintenance of the City of Merced Drinking Water System. Water Production includes 21 deep-well ground-eater pumps that can produce over 7 billion gallons annually. Each site has sophisticated motor controls, precise chemical injection, and alarmed process monitoring equipment that is used to ensure only safe, pleasant tasting water is produced. Water Distribution includes about 500 miles of pipeline with over 25,000 metered service connections, 7,000 valves, nearly 3,000 fire hydrants and over 2,500 backflow prevention units that are tested and certified annually.

**REFUSE FUND SUMMARY - FUND 558/(FUND 6002)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 23,859,000	
Use of Money and Property	334,830	
From Other Agencies	20,000	
Other Revenue	<u>3,515</u>	\$ 24,217,345

**Reimbursements:**

Interdepartmental Direct Service Cost		33,323
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**Transfers In:**

CFD Streets		<u>125,973</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 24,376,641

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	7,697,259	
Materials, Supplies, and Services	10,982,296	
Acquisitions	<u>1,348,743</u>	20,028,298

Administrative Reimbursement	1,292,053	
Interdepartmental Direct Service Cost	<u>883,316</u>	2,175,369

**Transfers Out:**

Support Service	122,396	
Wastewater	<u>220,343</u>	<u>342,739</u>

**TOTAL APPROPRIATIONS AND TRANSFERS** 22,546,406

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 1,830,235

**Estimated Balance - July 1, 2023** 15,975,990

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 17,806,225

Capital Projects - New	459,183	
- Carryover	<u>1,789,270</u>	<u>2,248,453</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 15,557,772

The Refuse Fund is used to account for revenues and expenditures for the collection and disposal of municipal solid waste for industrial, commercial, and residential customers.

**AIRPORT FUND SUMMARY - FUND 561/(FUND 6003)**

**RECEIPTS**

**Revenue:**

Taxes	\$ 48,000	
Intergovernmental	550,833	
Charges for Services	65,349	
Use of Money and Property	341,414	
Other Revenue	2,000	\$ 1,007,596
		<hr/>

**Transfers In:**

CFD Airport		58,478
		<hr/>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

1,066,074

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**EXPENDITURES**

**Recommended Appropriations:**

Salaries	370,413	
Materials, Supplies, and Services	313,270	
Acquisitions	2,200	685,883
		<hr/>

Administrative Reimbursement	62,218	
Interdepartmental Direct Service Cost	273	62,491
		<hr/>

**Transfers Out:**

Airport CIP	669,344	
Support Service	4,770	
Facilities	10,008	684,122
		<hr/>

**TOTAL APPROPRIATIONS AND TRANSFERS**

1,432,496

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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(366,422)

**Estimated Balance - July 1, 2023**

654,974

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**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 288,552

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The Airport Fund is used to account for maintenance and operations of the airport in accordance with Federal Regulations Part 139 (Maintenance) and Part 107 (Security). This includes the runway, taxiways, parking areas, hangars, terminal building, tower, fuel farm, and lighting systems necessary to support general and commercial aviation in the area. Provides hourly weather observations for the operation of the Merced Control Zone.

REFUSE CAPITAL EQUIPMENT FUND SUMMARY - FUND 562/(FUND 6009)

RECEIPTS

Revenue:

Charges for Services	\$	193,096
Use of Money and Property		<u>19,360</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 212,456

EXPENDITURES

Recommended Appropriations:

Acquisitions		<u>597,924</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (385,468)

Estimated Balance - July 1, 2023 733,759

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 348,291

The Refuse Capital Equipment Fund is used to account for the accumulation of refuse charges on new growth and the purchase of refuse containers and equipment because of new growth.

**RESTRICTED WATER MAINS FUND SUMMARY - FUND 566/(FUND 6008)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$	322,740
Use of Money and Property		<u>135,100</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **457,840**

**Estimated Balance - July 1, 2023** **8,496,929**

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** **8,954,769**

Capital Projects - New	\$	7,611,591	
- Carryover		<u>582,422</u>	<u>8,194,013</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024** **\$ 760,756**

**The Restricted Water Mains Fund is used to account for the oversizing component of Water Facility Charges. Reimbursement is made to the original contributor at such time additional development occurs.**

**WORKERS' COMPENSATION INSURANCE FUND SUMMARY - FUND 666/(FUND 7002)**

**RECEIPTS**

<b>Revenue:</b>			
Charges for Services		\$	3,243,495
Other Revenue			59,645
			<u>3,303,140</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 3,303,140

**EXPENDITURES**

<b>Recommended Appropriations:</b>			
Materials, Supplies, and Services			3,421,079
Administrative Reimbursement	\$	66,371	
Interdepartmental Direct Service Cost		<u>124,569</u>	<u>190,940</u>

**TOTAL APPROPRIATIONS AND TRANSFERS** 3,612,019

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (308,879)

**Estimated Balance - July 1, 2023** 308,879

**RECOMMENDED ENDING BALANCE - June 30, 2024** \$ 0

The Workers' Compensation Insurance Fund is used to account for hospital, medical, and wage costs for employees injured on the job as well as the technical and clerical support for the administration of the Workers' Compensation programs.

Currently, the fund self-insures the first \$350,000 of any single injury and obtains excess insurance through the Local Agencies Workers' Compensation Excess (LAWCX) pool for losses which exceed the City's \$350,000 retention level. In the Pool, all member entities share or pool losses between \$250,000 and \$1,000,000 and the Pool purchases commercial reinsurance coverage for losses exceeding the pooled level of \$5,000,000.

LIABILITY INSURANCE FUND SUMMARY - FUND 667/(FUND 7001)

RECEIPTS

Revenue:

Charges for Services	\$	4,227,478	
Use of Money and Property		9,670	
Other Revenue		50,000	\$ 4,287,148

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

4,287,148

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services			4,116,353
Administrative Reimbursement		46,448	
Interdepartmental Direct Service Cost		215,961	262,409

Transfers Out:

General Fund			775,515

TOTAL APPROPRIATIONS AND TRANSFERS

5,154,277

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(867,129)

Estimated Balance - July 1, 2023

867,129

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 0

The Liability Insurance Fund is used to account for all general liability and automobile insurance, claim awards, and the administration expenses associated with these programs. Money is budgeted in departmental operating accounts and then transferred during the year into this liability insurance fund from which expenses are actually paid out.

The general liability insurance is funded through the Central San Joaquin Valley Risk Management Authority. It is a self insured program with a self-insurance retention of \$100,000 for general liability. Employment practices coverage is also under the CSJVRMA through the Employment Risk Management Authority (ERMA). The commercial property, fire, and boiler and machinery coverage is purchased through the Alliant Property Insurance Program. The commercial property and fire carry a \$25,000 deductible, the automobile has a deductible of \$25,000, except \$50,000 for all police vehicles and the boiler and machinery has a \$10,000 deductible. The fidelity coverage (crime/dishonesty employee bond) has a \$1 million limit per loss with a \$5,000 deductible. The City's airport is fully insured for \$20 million combined single limit per aircraft/per occurrence, with no deductible.



**UNEMPLOYMENT INSURANCE FUND SUMMARY - FUND 668/(FUND 7003)**

**RECEIPTS**

Revenue:

Charges for Services	\$	123,911
Use of Money and Property		<u>5,060</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

128,971

**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies and Services		460,656
Administrative Reimbursement		<u>9,283</u>

**TOTAL APPROPRIATIONS AND TRANSFERS**

469,939

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(340,968)

Estimated Balance - July 1, 2023

340,968

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 0

The Unemployment Insurance Fund is used to account for benefits per Federal Department of Labor guidelines for employees who have left the City service and who qualify under State law for unemployment compensation. Currently, the City is responsible for the maximum regular benefit period of 26 weeks. When Federal unemployment extensions have been authorized and State unemployment rates meet certain criteria, an additional 20 weeks of benefits may be provided under the Fed-Ed extension. At this time, the 20 additional benefit weeks are not available under the Fed-Ed extension.

**EMPLOYEE BENEFITS FUND SUMMARY - FUND 669/(FUND 7004)**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$</b>	<u><b>13,181,744</b></u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**13,181,744**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>	<b>\$</b>	<b>315,341</b>	
<b>Materials, Supplies, and Services</b>		<u><b>12,857,314</b></u>	<b>13,172,655</b>

<b>Administrative Reimbursement</b>			<b>209,119</b>
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**TOTAL APPROPRIATIONS AND TRANSFERS**

**13,381,774**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(200,030)**

**Estimated Balance - July 1, 2023**

**200,030**

**RECOMMENDED ENDING BALANCE - June 30, 2024**

**\$** **0**

The Employee Benefits Fund is used to account for the cost of health, long-term disability, life, dental, and vision insurance for employees and eligible retirees. Money is budgeted in departmental operating accounts and then transferred during the year into this employee benefit fund from which benefit payments are actually made.

**FLEET MANAGEMENT FUND SUMMARY - FUND 670/(FUND 7005)**

**RECEIPTS**

**Revenue:**

Intergovernmental	\$ 4,800	
Charges For Services	5,768,911	
Use of Money and Property	5,670	
Other Revenue	40,000	\$ 5,819,381
	<hr/>	

**Reimbursements:**

Interdepartmental Direct Service Cost		<hr/> 46,882
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

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5,866,263

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	1,689,341	
Materials, Supplies, and Services	4,144,665	
Acquisition	20,000	5,854,006
	<hr/>	

Administrative Reimbursement	304,771	
Interdepartmental Direct Service Charge	59,360	364,131
	<hr/>	

**Transfer Out:**

Support Service	33,061	
Facilities	9,069	42,130
	<hr/>	

**TOTAL APPROPRIATIONS AND TRANSFERS**

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6,260,267

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(394,004)

**Estimated Balance - July 1, 2023**

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405,664

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

11,660

**Capital Projects - New**

0

**- Carryover**

11,660

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11,660

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$

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0

The Fleet Management Fund is used to account for the daily operation and maintenance of all City vehicles.

FACILITIES MAINTENANCE AND OPERATIONS FUND SUMMARY - FUND 671/(FUND 7007)

RECEIPTS

Revenue:

Charges For Services	\$	2,464,174	
Use of Money and Property		152,969	
Other Revenue		10,000	\$ 2,627,143
			<u>                    </u>

Reimbursements:

Interdepartmental Direct Service Cost			109,531
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Transfer In:

General Fund		81,156	
Street Maintenance		307,306	
Parks & Recreation		8,509	
Public Works Admin		3,470	
Measure C		538	
Bell Station		7,545	
Maintenance District		29,054	
CFD PW Parks Maintenance		3,988	
CFD Improvement Area		47,983	
Airport		10,008	
Fleet Management		9,069	
			<u>508,626</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,245,300

EXPENDITURES

Recommended Appropriations:

Salaries		1,390,669	
Materials, Supplies, and Services		1,176,646	
Debt Service		643,422	3,210,737
			<u>                    </u>
Administrative Reimbursement		112,875	
Interdepartmental Direct Service Cost		24,037	136,912
			<u>                    </u>

TOTAL APPROPRIATIONS AND TRANSFERS 3,347,649

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (102,349)

Estimated Balance - July 1, 2023 140,882

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 38,533

Capital Projects - New		0	
-Carryover		38,533	38,533
			<u>                    </u>

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 0

The Facilities Maintenance and Operations Fund is used to account for costs of maintaining and operating City property, including the Civic Center and Senior Center.

**SUPPORT SERVICES FUND SUMMARY - FUND 672/(FUND 7008)**

**RECEIPTS**

<b>Revenue:</b>			
Charges For Services	\$	4,706,551	
Use of Money and Property		<u>52,030</u>	\$ 4,758,581
<b>Reimbursements:</b>			
Interdepartmental Direct Service Cost			178,243
<b>Transfers In:</b>			
General Fund		336,890	
Development Services		41,524	
Street Maintenance & Streetlight		21,975	
Public Works		16,532	
Measure "C"		56,933	
Bell Station		1,137	
Housing Admin		24,426	
Vehicle Abatement		866	
Airport		4,770	
Wastewater		116,233	
Water System		87,636	
Refuse		122,396	
Fleet Management		33,061	
Parking Authority		5,353	
			<u>869,732</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

5,806,556

**EXPENDITURES**

<b>Recommended Appropriations:</b>			
Salaries		2,564,664	
Materials, Supplies, and Services		1,941,484	
Acquisitions		<u>253,020</u>	4,759,168
Administrative Reimbursement		157,965	<u>157,965</u>

**TOTAL APPROPRIATIONS AND TRANSFERS**

4,917,133

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

889,423

Estimated Balance - July 1, 2023

968,868

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

1,858,291

Capital Projects - New		1,157,285	
- Carryover		<u>701,006</u>	<u>1,858,291</u>

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 0

The Support Services Fund is used to account for Personnel, Information Systems, and Risk Management Administration divisions which support all other City functions.

**PC REPLACEMENT AND MAINTENANCE FUND SUMMARY - FUND 673/(FUND 7009)**

**RECEIPTS**

Revenue:

Charges For Services	\$	438,689
Use of Money and Property		<u>15,710</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

454,399

**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies, and Services	\$	311,908
Acquisitions		<u>758,133</u>
		<u>1,070,041</u>

**TOTAL APPROPRIATIONS AND TRANSFERS**

1,070,041

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(615,642)

Estimated Balance - July 1, 2023

615,642

**RECOMMENDED ENDING BALANCE - June 30, 2024**

\$ 0

The PC Replacement Fund is used to account for the funding of the repair, licensing, and replacement of the City's investment in personal computers, printers, plotters, scanners, servers, and other peripherals.

**FLEET REPLACEMENT FUND SUMMARY - FUND 674/(FUND 7006)**

**RECEIPTS**

**Revenue:**

Charges For Services	\$	2,464,990
Use of Money and Property		<u>207,087</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b><u>2,672,077</u></b>
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**EXPENDITURES**

<b>Recommended Appropriations:</b>	
Acquisitions	<u>1,142,715</u>

<b>Transfers Out:</b>	
Water	<u>197,791</u>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b><u>1,340,506</u></b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>1,331,571</b>
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Estimated Balance - July 1, 2023	<u>13,210,001</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ <u><u>14,541,572</u></u></b>
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The Fleet Replacement Fund is used to account for the funding of the replacement of City Vehicles.

**CFD SERVICES DEPOSIT TRUST FUND SUMMARY - FUND 770/(8500)**

**RECEIPTS**

Revenues:

Use of Money/Property	\$ <u>350</u>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>350</b>
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**EXPENDITURES**

Transfers Out:

Community Facilities District Administrative	28
Community Facilities District Public Safety Fire	354
Community Facilities District Public Safety Police	720
Community Facilities District Public Works Parks Maintenance	80
Community Facilities District Public Works Street Trees	41
Community Facilities District Public Works Street Lights	91
Community Facilities District Development Services	24
Community Facilities District Parks & Community Services	60
Community Facilities District Airport	20
Community Facilities District Meadows #2	<u>1,683</u>

<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b><u>3,101</u></b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(2,751)</b>
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Estimated Balance - July 1, 2023	<u>20,827</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2024</b>	<b>\$ <u><u>18,076</u></u></b>
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The CFD Services Deposit Trust Fund is to account for one time payment by H/S Development Co. on behalf of six homeowners. The trust pays the annual CFD Assessment for the six parcels for at least 10 years or until there are new homeowners.



SEC 115 TRUST FUND SUMMARY - FUND 773/(FUND 8501)

RECEIPTS

Revenue:  
Transfer in:

General Fund	\$	<u>607,500</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		607,500
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Estimated Balance - July 1, 2023		<u>6,312,684</u>
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RECOMMENDED ENDING BALANCE - June 30, 2024	\$	<u><u>6,920,184</u></u>
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On January 7, 2019, the City Council adopted Section 115 Post Employment Trust Fund for pension. SEC 115 Trust Fund is established to account for pre-funding of post employment benefits obligations such as unfunded accrued liability (UAL). The City Council determines the use of this fund as well as future years contributions to the trust.

ASSET FORFEITURE FUND SUMMARY - FUND 779/(FUND 8503)

RECEIPTS

Revenue:

Use of Money and Property

\$ 1,050

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,050

Estimated Balance - July 1, 2023

62,140

RECOMMENDED ENDING BALANCE - June 30, 2024

\$ 63,190

The Asset Forfeiture Fund is used to account for the City's forfeited funds.

WAHNETA HALL TRUST FUND SUMMARY - FUND 795/(FUND 8504)

RECEIPTS

Revenue:

Use of Money and Property \$ 2,930

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 2,930

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services 6,259

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (3,329)

Estimated Balance - July 1, 2023 170,607

RECOMMENDED ENDING BALANCE - June 30, 2024 \$ 167,278

The Wahneta Hall Trust Fund is used to account for funds bequeathed by Wahneta Hall for two specific purposes: The operation of a train in Applegate Park, and for public concerts in Applegate Park. An administrative policy has been established regulating the annual disbursement of trust income to qualified applicants.