

2007-2008  
CITY COUNCIL ADOPTED  
EXPENDITURE SUMMARY AND SOURCES OF FUNDS

-- EXPENDITURES --												-- SOURCES OF FUNDS --										
Fund	DEPT. NUMBER	DEPARTMENT	PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTER-AGENCY TRANSFERS	TOTAL BUDGET	INTER. DIRECT. SVC.	ADMIN. REIMB.	GENERAL FUND	CDBG FUNDS	SPEC.REV. & ASSMT. FUNDS	ENTER-PRIZE FUNDS	INTERN. SERVICE FUNDS	AGY/TRUST & OTHER FUNDS	REDEVEL. AGENCY	TOTAL BUDGET	
		ADMINISTRATION																				
001	0101	City Council	45,794	471,161							516,955		240,129	276,826								516,955
001	0201	City Manager	741,708	266,553							1,008,261	135,823	648,190	224,248								1,008,261
001	0301	City Attorney	960,212	228,162							1,088,374	522,963	387,074	178,337								1,088,374
001	0701-02	Finance/Purchasing	2,005,676	867,160	57,280				498,769		3,428,885	217,144	2,410,369	801,372								3,428,885
		SUPPORT SERVICES																				
672	0402	Personnel	350,728	431,381		28,070					810,179	3,499						806,680				810,179
672	0403-05	Information Systems	1,179,538	1,085,132	438,984	44,284	9,262	257,465			3,014,645							3,014,645				3,014,645
673	0403	PC Maint. & Repair			2,345,332						2,345,332											2,345,332
672	0407	Records	337,371	231,984	5,837	13,785	1,389				590,346	17,060						573,286				590,346
672	0409	Risk Management Admin.	207,949	96,764		10,049					314,762							314,762				314,762
666	0410	Workers Compensation		2,388,810		51,676	102,211				2,542,697							2,542,697				2,542,697
667	0411	Liability		1,618,591		40,103	335,949				1,994,643	150,000						1,844,643				1,994,643
668	0412	Unemployment		90,814		2,212					93,026							93,026				93,026
669	0413	Employee Benefits		9,667,765		156,828					9,824,593							9,824,593				9,824,593
		DEVELOPMENT SERVICES																				
017	0803	Engineering	1,491,603	327,113	17,637	142,440	22,865				2,001,658	617,714				1,383,944						2,001,658
017	0804	Planning & Permitting	1,347,333	828,329	6,000	177,820	22,865			46,440	2,428,787	139,454	9,663			2,279,670						2,428,787
017	0805	Inspection Services	2,280,079	630,002	42,800	167,553	50,765				3,171,199	555,749	24,847			2,590,603						3,171,199
		PUBLIC SAFETY																				
001	0901-10	Fire	7,662,288	1,831,792	53,117		4,000	161,653			9,712,850	177,813	441,258	9,093,779								9,712,850
061	0926	Measure C Fire	1,537,999	103,944		325,236					1,967,179					1,967,179						1,967,179
449	0901	Fire Station CIP						4,325			4,325					4,325						4,325
156	0911	CFD Public Safety Fire	811,493	48,641		200,572	2,996				1,063,702					1,063,702						1,063,702
001	1001-48	Police Operations	15,352,101	4,244,324	238,398		4,000	85,482			19,922,305	4,178	209,657	19,708,470								19,922,305
035	1016	Police OTS Grant	219,571	11,206							230,777					230,777						230,777
157	1024	CFD Public Safety Police	969,417	160,154	63,209	61,664	2,996	5,000			1,262,440					1,262,440						1,262,440
050	1025	Justice Assistance Grant			200						200					200						200
061	1026	Measure C Police	1,951,382	245,404	417,665	212,051		3,456			2,829,958					2,829,958						2,829,958
451	1023	Mobile Computer Project						91,361			91,361					91,361						91,361
		PUBLIC WORKS OPERATIONS																				
029	1102	Public Works Oper. Adm.	1,167,390	299,475	24,900		10,125				1,501,890	790,229	794,469			-82,808						1,501,890
670	1103	Fleet Management	1,016,399	2,821,395	8,000	209,992	2,497				4,058,283	44,597						4,013,686				4,058,283
674	1103	Fleet Replacement			3,000,000						3,000,000							3,000,000				3,000,000
022	1104	Street/Light Maint.	1,445,569	1,243,835		223,579	257,830	164,536			3,335,349	58,514		648,873		2,627,962						3,335,349
450	1104	Street/Light CIP						12,086,859			12,086,859				272,208	167,763			11,646,888			12,086,859
061	1126	Measure C Public Works		570,456	151,495			1,600,000			2,321,951					2,321,951						2,321,951
456	1158	2004 Water Revenue Bond						3,894,821			3,894,821					3,894,821						3,894,821
457	1159	2004 Sewer Revenue Bond						8,984,336			8,984,336					8,984,336						8,984,336
557	1106	Water System	2,274,927	3,392,402	388,722	466,875	911,761	560,268	704,263	37	8,699,255	31,029				8,661,714			6,512			8,699,255
550	1156	WWT Lines Component						2,984,722			2,984,722					2,984,722						2,984,722
551	1157	WWT Plant Component		25,000				15,788,525			15,788,525					15,788,525						15,788,525
552	1110	Wastewater Revolving		131,578				131,578			131,578					131,578						131,578
553	1107	Wastewater/Sewers	1,111,179	554,945	7,200	198,979	435,475	258,609	1,356,376		3,922,763	194,297				3,728,466						3,922,763
553	1108	Wastewater Trmt. Plant	1,919,963	3,133,740	0	364,197	221,782	93,709			5,733,411	134,621				5,598,790						5,733,411
553	1109	Environmental Control	423,938	201,664	17,000	169,035	36,351				847,988	247,706				600,282						847,988
556	1118	Restricted Water System						27,148,794	25,001	6,512	27,180,307					27,180,307						27,180,307
558	1112	Refuse Collection	1,971,657	4,428,195	106,400	515,716	488,987		402,203		7,913,158	77,173				7,835,985						7,913,158

2007-2008  
CITY COUNCIL ADOPTED  
EXPENDITURE SUMMARY AND SOURCES OF FUNDS

Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES --							-- SOURCES OF FUNDS --									
			PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	DEBT SERVICE	INTER-AGENCY TRANSFERS	TOTAL BUDGET	INTER. DIRECT. SVC.	ADMIN. REIMB.	GENERAL FUND	CDBG FUNDS	SPEC. REV. & ASSMT. FUNDS	ENTER-PRIZE FUNDS	INTERN. SERVICE FUNDS	AGY/TRUST & OTHER FUNDS	REDEVEL. AGENCY
558	1113	Street Sweeping	401,903	682,624	35,000	274,622	168,654			1,562,803	7,951				1,554,852				1,562,803
558	1114	Storm Drains	30,988	319,774	21,500	109,518	5,923	186,888		674,591					674,591				674,591
558	1133	Green Waste Collection	276,415	360,658	17,500	49,953	80,916			785,442					785,442				785,442
558	1135	Curbside Recycling	340,388	546,567		76,054	81,047			1,044,056					1,044,056				1,044,056
553	1115	Land Application	256,798	325,233		50,146	152,448			784,625	1,891				782,734				784,625
562	1116	Refuse Cap. Equipmt.		262	189,216					189,478					189,478				189,478
566	1118	Restricted Water Mains						5,373,325		5,373,325					5,373,325				5,373,325
671	1119	Facilities Maintenance	977,102	746,909	41,628		5,567		8,075	1,895,261	0					1,895,261			1,895,261
001	1120	Parks Maintenance	1,185,097	1,145,812	93,000	31,932	36,597			2,492,438	157,954		2,334,484						2,492,438
021	1122	Street/Subdiv. Trees	920,714	355,896		81,783	14,169			1,372,562	8,461		1,298,337		65,764				1,372,562
061	1126	Measure C						1,484,292		1,484,292					1,484,292				1,484,292
344	1136	University Capital							381,298	381,298					381,298				381,298
443	1193	Fahrens Park CIP						393,395		393,395					393,395				393,395
RECREATION AND PARKS																			
024	1201-36	Recreation & Parks	1,201,776	1,097,030	10,309	118,654	141,616	1,058,037		3,627,422			2,599,120	626,793	401,509				3,627,422
024	1211	Code Enforcement	351,173	117,387		60,611	145,292			674,463					674,463				674,463
442	1202	Park Reserve						4,622,029		4,622,029					4,513,519			108,510	4,622,029
036	1210	Child Development		345,746		2,130				347,876					347,876				347,876
HOUSING AND TRANSPORTATION																			
018	1301	Housing	297,734	1,406,725	800	91,190	258,453		1,583,831	3,618,733			3,618,733						3,618,733
033	1349	HOME Funds		1,222,063		6,848			31,500	1,260,411					1,260,411				1,260,411
034	1346	BEGIN Program		93,593						93,593					93,593				93,593
561	1303	Airport	331,361	239,890	16,000	44,804	33,512	2,327,407		2,992,974		199,333			1,393,893		1,399,748		2,992,974
SPECIAL REVENUES & ASSESSMENTS																			
006	1801	Downtown Fund		94,996		35,330	18,248			148,574					148,574				148,574
100	1165	Maintenance Districts	122,441	647,748	20,092	44,403	59,081			893,765		26,840			853,524	37	8,075	5,289	893,765
150	1164	CFD Formation		229,534						229,534					229,534				229,534
158	1137	CFD - Parks Maintenance	111,995	21,374			2,996			136,365					136,365				136,365
299	1165	Maint Dist Pump Reserve		328,858						328,858					328,858				328,858
333	1130	N. Mcd Sewer Refunding		16,072		19,051				417,571					417,571				417,571
338	1104	Liberty Park Assess. Dist.		790		1,183				45,936					45,936				45,936
340	1132	16th Street Assess. Dist.		785		1,179				46,370					46,370				46,370
342	1193	Fahrens Park Debt Svc.		4,955		1,226				471,880					471,880				471,880
343	1134	Bellevue Ranch East CFD		8,170		3,960	1,853			830,676					844,459				844,459
345	1140	Bellevue Ranch West CFD		6,222		14,632	2,166			462,576					485,596				485,596
346	1142	Moraga Development CFD		6,197		18,793	672			282,048					307,710				307,710
164-186	1166	CFD - Other		419,859			8,191			428,050					428,050				428,050
458	1141	Bellevue Ranch East CIP						1,772,122		1,772,122					1,772,122				1,772,122
459	1143	Bellevue Ranch West CIP						6,686,396		6,686,396					6,686,396				6,686,396
460	1144	Moraga Development CIP						4,858,962		4,858,962					4,858,962				4,858,962
448	2003	Airport Ind. Park Proj.		40,500				1,180,550		1,387,107					2,608,157				2,608,157
AGENCY AND TRUSTS																			
777	0701	McCombs Trust Fund								0					0				0
795	1903	Wahnetta Hall Trust		11,350						11,350							11,350		11,350
REDEVELOPMENT/ECON. DEVELOPMENT																			
001	2002	Econ. Development	101,869	290,521			4,000			396,390	283,161		113,229		196,682				396,390
005	2001	Downtown Parking		134,403		1,546		46,333		196,682					196,682				196,682
802	2001	RDA General Fund	383,854	294,403	500	208,922	405,829			1,306,797	18,248	151,472						1,137,077	1,306,797
805	2001	RDA Area 2 Housing		5,892		151,472	192,762			1,011,584					1,361,710				1,361,710
807	2001	RDA Gateways Housing		331			19,320			291,773					311,424				311,424
832	0701	RDA Area 2 Debt Svc.		802,949					2,279,500	3,655,148					6,737,597			6,544,835	6,737,597

2007-2008  
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Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES --								-- SOURCES OF FUNDS --											
			PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTER-AGENCY TRANSFERS	TOTAL BUDGET	INTER. DIRECT. SVC.	ADMIN. REIMB.	GENERAL FUND	CDBG FUNDS	SPEC. REV. & ASSMT. FUNDS	ENTER-PRIZE FUNDS	INTERN. SERVICE FUNDS	AGY/TRUST & OTHER FUNDS	REDEVEL. AGENCY	TOTAL BUDGET	
835	0701	RDA Gateways Debt Svc.		299,150						658,577	1,216,320	2,174,047	19,320			361,330					1,793,397	2,174,047
843	2001	RDA Area 2 CIP						6,214,749				6,214,749			438,406						5,776,343	6,214,749
844	2001	RDA Area 2 Housing CIP						3,252,501	19,508		150,000	3,422,009									3,422,009	3,422,009
853	2001	RDA Gateways CIP						1,567,048			3,000	1,570,048									1,570,048	1,570,048
854	2001	RDA Gateways Housing CIP						447,562				447,562									447,562	447,562
TOTAL - ALL FUNDS			57,974,892	55,349,099	7,833,721	5,282,618	4,763,218	115,736,497	8,845,456	9,399,016	265,184,517	4,809,311	5,317,128	37,941,654	4,879,064	62,109,195	84,308,777	30,276,686	13,173,008	22,369,694	265,184,517	

**CITY OF MERCED APPROVED BUDGET  
PERSONNEL SUMMARY**

**FY 2007-2008**

Fund/Dept.	Department	Approved FY 2006-2007		Amended FY 2006-2007		Approved FY 2007-2008	
		Full- Time	Part- Time	Full- Time	Part- Time	Full- Time	Part- Time
<b>ADMINISTRATION</b>							
001-0101	City Council	0.40		0.40		0.40	
001-0201	City Manager	5.30		5.30		5.30	
001-0301	City Attorney	7.00		7.00		7.00	
001-0701-02	Finance/Purchasing	22.00		22.00		24.00	
	Subtotal	34.70		34.70		36.70	
561-1303	Airport	3.10		3.10		3.10	
<b>SUPPORT SERVICES</b>							
672-0402	Personnel	3.75		3.75		3.75	
672-0403	Information Systems	11.00		11.00		11.00	
672-0407	Records	3.20		4.20		4.20	
672-0409	Risk Management Adm.	3.05		3.05		3.05	
	Subtotal	21.00		22.00		22.00	
<b>DEVELOPMENT SERVICES</b>							
017-0803	Engin. Proj./Standards	13.10		13.10		14.07	
017-0804	Planning & Permitting	14.07		14.07		13.14	
017-0805	Inspection Services	24.78		24.78		24.76	
018-1301	Housing	3.05		3.05		3.03	
	Subtotal	55.00		55.00		55.00	
<b>PUBLIC SAFETY</b>							
001-0901-08	Fire	64.00		64.00		64.00	
061-0926	Fire-Measure C	13.00		13.00		13.00	
156-0911	Fire-CFD	3.00		9.00		9.00	
001-1001-14	Police	126.00	1.38	126.00	1.38	128.00	1.84
035-1016	Police					2.00	
061-1026	Police-Measure C	19.00		19.00		19.00	
157-1024	Police-CFD	9.00		9.00		9.00	
026-1007	Parking Enforcement	2.00		2.00		-	
	Subtotal	236.00	1.38	242.00	1.38	244.00	1.84
<b>PUBLIC WORKS OPERATIONS</b>							
029-1102	Public Wks. Oper. Adm.	15.00		15.00		15.00	
	Tax Services --						
022-1104	Street/Streetlight Maint.	18.30		18.30		18.05	
001-1120	Parks Maintenance	14.95		14.95		16.75	
158-1137	Parks Maintenance-CFD	2.00		2.00		2.00	
021-1122	Street/Subdiv. Trees	9.75		9.75		9.20	
	Subtotal	45.00		45.00		46.00	

**CITY OF MERCED APPROVED BUDGET  
PERSONNEL SUMMARY**

**FY 2007-2008**

<u>Fund/Dept.</u>	<u>Department</u>	<u>Approved FY 2006-2007</u>		<u>Amended FY 2006-2007</u>		<u>Approved FY 2007-2008</u>	
		<u>Full- Time</u>	<u>Part- Time</u>	<u>Full- Time</u>	<u>Part- Time</u>	<u>Full- Time</u>	<u>Part- Time</u>
	<b>Utilities --</b>						
557-1106	Water	26.95		26.95		28.25	
553-1107	Wastewater/Sewers	11.95		11.95		11.70	
558-1114	Storm Drains	0.25		0.25		0.20	
	Subtotal	<u>39.15</u>		<u>39.15</u>		<u>40.15</u>	
	<b>Wastewater--</b>						
553-1108	Wstwr. Treatmt Plant	17.60		17.60		17.60	
553-1109	Environmental Control	4.60		4.60		4.60	
553-1115	Land Application	2.55		2.55		2.55	
	Subtotal	<u>24.75</u>		<u>24.75</u>		<u>24.75</u>	
	<b>Solid Waste--</b>						
558-1112	Refuse Collection	24.10		23.80		23.80	
558-1113	Street Sweeping	5.20		5.20		5.20	
558-1133	Green Waste	2.85		3.00		3.00	
558-1135	Recycling	3.85		4.00		4.00	
	Subtotal	<u>36.00</u>		<u>36.00</u>		<u>36.00</u>	
	<b>Internal Services--</b>						
670-1103	Fleet Management	12.00		12.00		13.00	
671-1119	Facilities Maintenance	12.10		12.10		12.10	
	Subtotal	<u>24.10</u>		<u>24.10</u>		<u>25.10</u>	
<b>PARKS AND COMMUNITY SERVICES</b>							
024-1201	Parks & Comm'y Svcs.	4.70		4.70		7.70	
024-1205	Zoo	2.10		2.10		2.10	
024-1211	Code Enforcement	4.20		4.20		4.20	
	Subtotal	<u>11.00</u>		<u>11.00</u>		<u>14.00</u>	
<b>SPECIAL ASSESSMENT FUNDS</b>							
100-127-1165	Maintenance Districts	<u>2.00</u>		<u>2.00</u>		<u>2.00</u>	
<b>REDEVELOPMENT AND ECONOMIC DEVELOPMENT</b>							
802-2001	Redevelopment Adm.	4.15		4.15		4.15	
001-2002	Economic Development	1.05		1.05		1.05	
	Subtotal	<u>5.20</u>		<u>5.20</u>		<u>5.20</u>	
<b>TOTAL</b>		<u><b>552.00</b></u>	<u><b>1.38</b></u>	<u><b>559.00</b></u>	<u><b>1.38</b></u>	<u><b>569.00</b></u>	<u><b>1.84</b></u>

**POSITIONS SPLIT AMONG DEPARTMENTS, APPROVED FOR 07-08**

<b>Position</b>	<b>Fund No.</b>	<b>Dept. No.</b>	<b>Department</b>	<b>Adopted 2007-08 Split</b>
Executive Secretary	001	0101	City Council	40%
	001	0201	City Manager	60%
				<hr/> 100%
Assistant City Manager	001	0201	City Manager	70%
	802	2001	Redevelopment	20%
	561	1303	Airport	10%
				<hr/> 100%
Public Works Manager - Tax Services	001	1120	Parks	75%
	022	1104	Streets	5%
	021	1122	Street Trees	20%
				<hr/> 100%
PW Supervisor--Parks & Street Trees	001	1120	Parks	100%
	021	1122	Trees	0%
				<hr/> 100%
Director of Development Services	017	0803	Engineering	7%
	017	0804	Planning	84%
	017	0805	Inspections	6%
	018	1301	Housing	3%
				<hr/> 100%
Planning Technician	017	0804	Planning	30%
	017	0805	Inspections	70%
				<hr/> 100%
Director Parks & Community Services	024	1201	Parks & Comm'y Services	80%
	024	1211	Code Enforcement	20%
				<hr/> 100%
Recreation Supervisor	024	1201	Comm'y Svcs	80%
	024	1205	Zoo	10%
	024	1216	Facilities	10%
				<hr/> 100%

**POSITIONS SPLIT AMONG DEPARTMENTS, APPROVED FOR 07-08**

<b>Position</b>	<b>Fund No.</b>	<b>Dept. No.</b>	<b>Department</b>	<b>Adopted 2007-08 Split</b>
Public Works Manager - Water	557	1106	Water System	100%
	553	1107	Wastewater System	0%
	558	1114	Storm Drains	0%
				100%
Public Works Manager - WWTP	553	1108	Wastewater Treatment Plant	35%
	553	1109	Environmental Control	35%
	553	1115	Land Application	30%
				100%
Public Works Manager - Solid Waste	558	1112	Refuse Collection	40%
	558	1113	Street Sweeping	10%
	558	1133	Green Waste	20%
	558	1135	Curbside Recycling	20%
	671	1119	Facilities	10%
				100%
Director of Support Services	672	0402	Personnel	60%
	672	0407	Records	20%
	672	0409	Risk Management Admin.	20%
				100%
Insurance Coordinator	672	0402	Personnel	15%
	672	0409	Risk Management Admin.	85%
				100%
Redevelopment Technician	802	2001	Redevelopment	90%
	001	2002	Economic Development	10%
				100%
PW Supervisor--Main Sewer & Storm Drains	553	1107	Wastewater	70%
	558	1114	Storm Drains	20%
	558	1113	Street Sweeping	10%
				100%
PW Supervisor--Solid Waste	558	1112	Refuse	70%
	558	1133	Green Waste	15%
	558	1135	Recycling	15%
				100%

**POSITIONS SPLIT AMONG DEPARTMENTS, APPROVED FOR 07-08**

<b>Position</b>	<b>Fund No.</b>	<b>Dept. No.</b>	<b>Department</b>	<b>Adopted 2007-08 Split</b>
Lead Refuse Equipment Operator	558	1112	Refuse	70%
	558	1133	Green Waste	15%
	558	1135	Recycling	15%
				<u>100%</u>
Refuse Equipment Operator/Trainee	558	1133	Green Waste	50%
	558	1135	Recycling	50%
				<u>100%</u>
Laboratory/Envir. Contol Supervisor	553	1108	WWTP	25%
	553	1109	Env Control	25%
	557	1106	Water	25%
	553	1115	Land Ap	25%
				<u>100%</u>
Redevelopment Technician	802	2001	Redevelopment	75%
	001	2002	Economic Development	25%
				<u>100%</u>
Secretary I/II	802	2001	Redevelopment	80%
	001	2002	Economic Development	20%
				<u>100%</u>
Development Manager	802	2001	Redevelopment	50%
	001	2002	Economic Development	50%
				<u>100%</u>



2007-08 CITY COUNCIL ADOPTED - 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>GOVERNMENTAL FUNDS</b>											
001 General Operating Fund	\$ 30,647,183	\$ 47,650	\$ 765,140	\$ 1,203,688	\$ 461,000	\$ 882,266	\$ 204,790	\$ 34,211,717	\$ 5,835,713	\$ 1,359,709	\$ 41,407,139
<b>SPECIAL REVENUE FUNDS</b>											
005 Downtown Parking	\$	\$	\$	68,740	\$	\$	\$	68,740	\$	\$	68,740
006 Downtown	114,696							114,696			114,696
007 Local Transportation			172,666					172,666			172,666
009 2105 Gas Tax			473,000					473,000			473,000
010 2106 Gas Tax			248,000					248,000			248,000
011 2107 Gas Tax			632,400					632,400			632,400
012 2107.5 Gas Tax			7,500					7,500			7,500
013 Traffic Safety					184,000			184,000			184,000
017 Development Services		1,253,000		2,472,102		89	450,600	4,175,791	1,347,427	128,870	5,652,088
018 Housing Administration and Operations			2,837,371	5,739		400,000		3,243,110		361,330	3,604,440
021 Street Trees				14,280				14,280	8,461	1,327,593	1,350,334
022 Street and Streetlights				273,772			100	273,872	58,514	2,972,377	3,304,763
024 Recreation and Park Programs			191,159	335,361		7,300	318,747	852,567		3,450,766	4,303,333
025 Surface Transportation			616,107			2,500		618,607			618,607
027 Proposition 172	320,000							320,000			320,000
029 Public Works Administration				22,530		20,000	800	43,330	1,584,698		1,628,028
031 Unrestricted Housing Program Income						3,000		3,000			3,000
033 Housing-Home Grants			1,509,477			400,000		1,909,477			1,909,477
034 Housing-Begin Grant						30,000		30,000			30,000
035 Office Traffic Safety Grant			236,545	6,085				242,630			242,630
036 Child Development			213,021			5,000		218,021			218,021
038 Supplemental Law Enforcement			100,000					100,000			100,000
041 1992 State Home Housing						27,000		27,000			27,000
042 1993 State Home Housing						30,000		30,000			30,000
044 Facilities-Roadways				2,193,604		200,000		2,393,604			2,393,604
045 Facilities-Traffic Signals				144,343		1,000		145,343			145,343
046 Facilities-Fire				462,578		6,000		468,578			468,578
047 Facilities-Police				203,530		75,000		278,530			278,530
048 Facilities-Park				446,968		80,000		526,968			526,968
050 Justice Assistance Grant			200			200		400			400
054 Facilities-Roadways Developers				2,193,604		25,000		2,218,604			2,218,604
055 Facilities-Traffic Developers				144,343		20,000		164,343			164,343
056 Facilities-Fire Developers				462,578		36,000		498,578			498,578
057 Facilities-Police Developers				203,530		50,000		253,530			253,530
058 Facilities-Park Developers				446,968		70,000		516,968			516,968
061 Measure "C"	5,965,400			99,017		90,000		6,154,417			6,154,417
062 Developer Capital Fee						2,500		2,500			2,500
100 Maintenance Districts				2,120	740,196			742,316		54,641	796,957
155 CFD-Administration Fund					20,584			20,584			20,584
156 CFD-Public Safety Fire			249,600	21,114	264,406		483,019	1,018,139			1,018,139
157 CFD-Public Safety PD				25,458	536,827		603,599	1,165,884			1,165,884

2007-08 CITY COUNCIL ADOPTED - 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
158 CFD-PW Parks Maintenance				1,983	59,832		54,571	116,386	6,359		122,745
159 CFD-Street Trees Fund					30,382			30,382			30,382
160 CFD-Street Maint/Lights					67,653			67,653			67,653
161 CFD-Development Services					18,205			18,205			18,205
162 CFD-Parks & Community Services					44,759			44,759			44,759
163 CFD-Airport					14,666			14,666			14,666
164 Community District Funds					419,726		8,324	428,050			428,050
299 Maint Dist Pump Replacement				20,092				20,092			20,092
Total	\$ 6,400,096	\$ 1,253,000	\$ 7,487,046	\$ 10,270,439	\$ 2,401,236	\$ 1,580,589	\$ 1,919,760	\$ 31,312,166	\$ 3,005,459	\$ 8,295,577	\$ 42,613,202
<b>CAPITAL PROJECTS FUND</b>											
442 Park Reserve	\$	\$	\$ 92,716	\$ 2,234,340	\$	\$ 150,531	\$	\$ 2,477,587	\$	\$ 108,510	\$ 2,586,097
443 Fahrens Park CIP						45,000		45,000			45,000
448 Airport Industrial Park						765,000		765,000			765,000
449 Fire Station CIP Fund						4,325		4,325			4,325
450 Street and Signals CIP			167,763					167,763		11,919,096	12,086,859
Total	\$ 0	\$ 0	\$ 260,479	\$ 2,234,340	\$ 0	\$ 964,856	\$ 0	\$ 3,459,675	\$ 0	\$ 12,027,606	\$ 15,487,281
<b>DEBT SERVICE FUND</b>											
333 North Merced Sewer Refunding	\$	\$	\$	\$ 8,000	\$ 395,917	\$ 18,000	\$	\$ 421,917	\$	\$	\$ 421,917
338 Liberty Park Assessment District					55,617	500		56,117			56,117
340 16th Street Assessment District					47,508	500		48,008			48,008
342 Fahrens Park					495,718	8,000		503,718			503,718
343 Bellevue Ranch East Development					838,857	3,000		841,857			841,857
344 University Capital Charge					381,298	1,000		382,298			382,298
345 Bellevue Ranch West Development					523,737	2,000		525,737			525,737
346 Moraga Development					412,241	2,000		414,241			414,241
Total	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 3,150,893	\$ 35,000	\$ 0	\$ 3,193,893	\$ 0	\$ 0	\$ 3,193,893
<b>AGENCY AND TRUST FUNDS</b>											
778 Youth Programs Endowment						6,000		6,000			6,000
795 Wahneta Hall Trust						7,500		7,500			7,500
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,500	\$ 0	\$ 13,500	\$ 0	\$ 0	\$ 13,500
<b>TOTAL GOVERNMENTAL FUNDS</b>	\$ 37,047,279	\$ 1,300,650	\$ 8,512,665	\$ 13,716,467	\$ 6,013,129	\$ 3,476,211	\$ 2,124,550	\$ 72,190,951	\$ 8,841,172	\$ 21,682,892	\$ 102,715,015

2007-08 CITY COUNCIL ADOPTED - 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>PROPRIETARY FUNDS</b>											
<b>ENTERPRISE FUNDS</b>											
550				572,325		75,000		647,325			647,325
551				5,802,110		400,531		6,202,641			6,202,641
552						4,393		4,393			4,393
553				11,599,980		270,761	29,000	11,899,741	578,515	355,998	12,834,254
556				1,924,206		803,269		2,727,475			2,727,475
557				7,702,301		217,265		7,919,566	31,029	6,512	7,957,107
558				10,162,178		100,000	95,479	10,357,657	85,124		10,442,781
561	24,045		1,042,190	61,730		238,474	3,295	1,369,734		1,599,081	2,968,815
562				198,678		1,000		199,678			199,678
566				380,233		150,000		530,233			530,233
	<u>24,045</u>	<u>0</u>	<u>1,042,190</u>	<u>38,403,741</u>	<u>0</u>	<u>2,260,693</u>	<u>127,774</u>	<u>41,858,443</u>	<u>694,668</u>	<u>1,961,591</u>	<u>44,514,702</u>
<b>INTERNAL SERVICE FUNDS</b>											
666				1,077,835		110,001	61,000	1,248,836			1,248,836
667				994,425		30,000	75,000	1,099,425	150,000		1,249,425
668				92,856		100		92,956			92,956
669				7,438,250		150,000		7,588,250			7,588,250
670			6,000	3,978,698		45,000	600	4,030,298	44,597		4,074,895
671				1,554,393		220,088		1,774,481	5,174		1,779,655
672				3,652,630		60,000	100	3,712,730	20,559		3,733,289
673				762,045		48,000		810,045			810,045
674				2,714,961		787,200		3,502,161			3,502,161
	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>22,266,093</u>	<u>0</u>	<u>1,450,389</u>	<u>136,700</u>	<u>23,859,182</u>	<u>220,330</u>	<u>0</u>	<u>24,079,512</u>
<b>TOTAL PROPRIETARY FUNDS</b>	<u>24,045</u>	<u>0</u>	<u>1,048,190</u>	<u>60,669,834</u>	<u>0</u>	<u>3,711,082</u>	<u>264,474</u>	<u>65,717,625</u>	<u>914,998</u>	<u>1,961,591</u>	<u>68,594,214</u>
<b>TOTAL ALL CITY FUNDS</b>	<u>37,071,324</u>	<u>1,300,650</u>	<u>9,560,855</u>	<u>74,386,301</u>	<u>6,013,129</u>	<u>7,187,293</u>	<u>2,389,024</u>	<u>137,908,576</u>	<u>9,756,170</u>	<u>23,644,483</u>	<u>171,309,229</u>

## SOURCE OF REVENUE- ALL FUNDS

FUND NO. 001 GENERAL FUND SOURCES	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<u>TAXES</u>				
Current Year Secured	\$ 3,452,013	\$ 4,319,607	\$ 5,532,000	\$ 5,960,000
Current Year Unsecured	260,379	300,186	300,000	376,000
Prior Year Unsecured	2,748	7,879	6,500	4,000
SB 813 Supplemental	496,143	1,162,291	400,000	400,000
Housing Authority In Lieu	12,946	0	0	0
General Sales and Use	8,821,966	9,585,571	9,793,500	9,567,000
Transient Occupancy Tax	604,210	910,755	861,000	929,000
Franchises	1,194,132	1,270,076	1,285,000	1,335,000
Business Licenses	1,161,454	1,280,686	1,277,000	1,345,000
Cost Revenue Impact Study	2,109,039	2,885,238	1,310,000	860,000
Real Property Transfer	523,097	565,379	400,000	400,000
Triple Flip Backfill	2,549,102	2,801,126	3,153,000	3,347,630
Vehicle In Lieu Backfill	3,724,627	4,893,615	5,231,000	6,123,553
GROUP TOTAL	<u>24,911,856</u>	<u>29,982,409</u>	<u>29,549,000</u>	<u>30,647,183</u>
<u>LICENSES AND PERMITS</u>				
Animal Licenses	32,053	30,841	37,500	35,000
Bicycle Licenses	145	250	300	650
Other Licenses/Permits	10,024	14,306	8,000	12,000
GROUP TOTAL	<u>42,222</u>	<u>45,397</u>	<u>45,800</u>	<u>47,650</u>
<u>INTERGOVERNMENTAL</u>				
Other Federal Grant	207,296	34,188	9,905	0
P.O.S.T. Reimbursement	100,761	94,910	130,000	90,000
Other State Grant	240,680	358,818	33,524	10,050
BJA - Bulletproof Vest Grant	10,907	11,354	24,046	9,090
Motor Vehicle In Lieu	1,599,829	495,525	436,340	496,000
Homeowners Property Tax	74,739	81,546	75,000	75,000
Off-Highway Tax	2,568	1,122	1,900	0
Mandated Cost Reimbursement	10,185	109,091	118,898	85,000
AB1662 - Reimb Booking Fees	237,555	0	0	0
GROUP TOTAL	<u>2,484,520</u>	<u>1,186,554</u>	<u>829,613</u>	<u>765,140</u>
<u>CHARGES FOR SERVICES</u>				
Cost Recovery	14,037	70,000	25,000	15,000
Photocopies	858	615	850	700
Utilities Reimbursement	0	852	0	0
Administrative Review Fee	125	-25	100	100
Violation Reproduction Fee	369	118	580	250
Cost Recovery Fire	0	0	25,000	27,700
DUI Accident Cost Recovery	27,432	48,911	35,000	35,000
Accidents and Police Reports	25,776	24,160	28,000	24,000
Vehicle Lien Sales	0	0	2,000	2,000
Release Fees Class I	84,015	92,736	78,000	95,500
Release Fees Class III	140,154	154,248	150,000	157,000

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Special Fire Dept. Services	95,441	27,718	70,000	70,000
Fire Prevention Charges	68,381	88,936	71,800	93,000
Weed and Lot Clearing	-8,982	-156	21,925	22,225
Copies of Fire Report	751	1,163	1,135	1,250
Medical First Responder	22,363	16,944	29,817	15,500
Cost Recovery	15,366	33,262	0	0
Sale of Plans-Fire St 55	1,250	0	0	0
Pers-Employee Share 2.5% at 55	0	0	0	163,295
Pers-Employee Share 3% at 50	347,355	392,153	463,498	481,168
Health Insurance Employee Share	0	0	49,920	0
<b>GROUP TOTAL</b>	<b>834,691</b>	<b>951,635</b>	<b>1,052,625</b>	<b>1,203,688</b>
<b><u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u></b>				
Other Fines - Criminal	60,540	69,238	53,000	55,000
Parking Fines				406,000
<b>GROUP TOTAL</b>	<b>60,540</b>	<b>69,238</b>	<b>53,000</b>	<b>461,000</b>
<b><u>RETURN ON USE OF MONEY/PROPERTY</u></b>				
Interest on Loans	68,890	23,818	7,182	124
Investment Earnings	319,422	565,777	400,000	708,000
Repayment on Loans	29,579	31,411	39,398	23,248
Interest Earnings	3,971	9,192	4,300	9,000
Rent/Concessions (Other than Rec.)	104,597	116,971	138,097	141,494
Equipment Rental	300	355	600	400
<b>GROUP TOTAL</b>	<b>526,759</b>	<b>747,524</b>	<b>589,577</b>	<b>882,266</b>
<b><u>OTHER REVENUE</u></b>				
Unclassified	29,577	51,408	47,500	7,500
Snack Machine Revenue	887	713	900	800
Cash Short And Over	-250	-162	100	100
School Police Officer	66,502	61,762	57,778	95,358
Photocopies	228	0	0	0
Other-Bid Bond Forfeiture	0	4,411	0	0
Woman's Place-PD Officer	12,464	23,415	5,341	0
Valley High School Police Officer	91,130	87,952	94,039	77,932
Anti-Drug Abuse Grant	10,964	3,165	6,000	0
Animal Control Services	14,072	17,325	15,500	15,800
S.M.I.P. Fees	7,000	4,082	4,164	4,000
Miscellaneous Grants	0	85,677	0	0
School Crossing Guard	7,597	0	0	0
Donations	9,750	11,600	2,000	2,000
Sale of Equipment	1,971	1,514	717	1,300
<b>GROUP TOTAL</b>	<b>251,892</b>	<b>352,862</b>	<b>234,039</b>	<b>204,790</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>29,112,480</b>	<b>33,335,619</b>	<b>32,353,654</b>	<b>34,211,717</b>
<b><u>ADDITIONAL SOURCES OF REVENUE</u></b>				
Transfer In - Fire Station Reserve Fund	0	269,249	5,153	0
Transfer In - Development Services	37,800	37,800	37,800	37,800

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Transfer In - Housing Fund	277,500	325,708	312,500	230,000
Transfer In - Parking Enforcement				295,559
Transfer In - SLESF Fund	100,000	103,212	107,123	103,511
Transfer In - Federal COPS	0	0	0	0
Transfer In - Facilities - Police				100,000
Transfer In - Fire Station Capital Project Fund	0	0	8,645	0
Transfer In - CFD Administration	38	1,857	10,101	18,784
Transfer In - Asset Forfeiture Fund	0	16,211	38,417	215,000
Transfer In - Proposition 172 Fund	243,235	308,148	354,170	359,055
Transfer In - Targeted Impoundments	31,995	0	0	0
Transfer In - Support Services	0	25,000		
Transfer In - CFD PW ParksMan	110	0	0	0
Transfer In-Airport Ind Park	200,000	0	0	0
<b>Total Transfers In</b>	<u>890,678</u>	<u>1,087,185</u>	<u>873,909</u>	<u>1,359,709</u>
 Total Administrative Reimbursement	 <u>2,754,255</u>	 <u>3,328,220</u>	 <u>3,816,571</u>	 <u>4,336,677</u>

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Interdepartmental Direct Service				
Cost Reimbursement				
From:  General Fund	0	1,075	1,075	17,434
Development Services	72,627	39,405	74,021	79,435
Maintenance District	17,080	17,798	7,694	8,140
Streets				7,705
Rec. & Park	149,977	173,046	228,454	267,173
Fahrens Debt Service Fund	12,566	12,566	0	0
Bellevue Ranch East CP Fund	0	0	2,279	1,653
Facilities Roadway Fund	3,846	9,065	3,420	3,965
Facilities Traffic Fund	3,846	9,065	3,420	3,965
Facilities Fire Fund	3,846	9,065	3,420	3,965
Facilities Police Fund	3,846	9,065	3,420	3,965
Facilities Parks Fund	3,846	9,065	3,420	3,965
Bellevue Debt Service Fund				2,166
CFD Formation	748	2,774	31,927	35,155
Wastewater Fund	14,808	17,075	15,539	42,247
Moraga Debt Service Fund				672
Water System Fund	148,857	177,627	185,610	231,218
Refuse Fund	27,698	33,733	17,241	52,803
Airport Fund	0	0	1,457	0
Insurance Fund	161,597	93,454	109,643	102,211
Liability Fund	169,155	159,491	242,101	302,437
Developer Roadways Fund	3,845	9,065	3,420	3,965
Developer Traffic Fund	3,845	9,065	3,420	3,965
Developer Police Fund	3,845	9,065	3,420	3,965
Developer Fire Fund	3,845	9,065	3,420	3,965
Developer Parks Fund	3,845	9,065	3,420	3,965
Redevelopment	181,673	169,264	277,336	294,108
Support Services Fund	0	0	4,856	10,651
Public Works Admn Fund	3,130	3,479	3,999	4,178
Total Interpartmental DSR	<u>998,371</u>	<u>991,437</u>	<u>1,237,432</u>	<u>1,499,036</u>
Total Admin & DS Cost Reimbursement	<u>3,752,626</u>	<u>4,319,657</u>	<u>5,054,003</u>	<u>5,835,713</u>
<b>TOTAL GENERAL OPERATING FUNDS</b>	<b><u>\$ 33,755,784</u></b>	<b><u>\$ 38,742,461</u></b>	<b><u>\$ 38,281,566</u></b>	<b><u>\$ 41,407,139</u></b>

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

**SOURCE OF REVENUE- ALL FUNDS**

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
<b>SPECIAL REVENUE FUNDS</b>				
<b>FUND NO. 005</b>				
<b>DOWNTOWN PARKING FUND</b>				
<u>CHARGES FOR SERVICES</u>				
In-Lieu Parking Fees	\$ 111,865	\$ 61,338	\$ 58,301	\$ 56,080
Leased Parking Spaces	4,810	11,210	12,060	12,660
GROUP TOTAL	<u>116,675</u>	<u>72,548</u>	<u>70,361</u>	<u>68,740</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,148	5,106	0	0
<b>TOTAL</b>	<b>\$ <u>118,823</u></b>	<b>\$ <u>77,654</u></b>	<b>\$ <u>70,361</u></b>	<b>\$ <u>68,740</u></b>

<b>FUND NO. 006</b>				
<b>DOWNTOWN FUND</b>				
<u>TAXES</u>				
Business License	\$ 108,112	\$ 107,229	\$ 111,355	\$ 114,696
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	844	1,888	1,000	0
<u>OTHER REVENUE</u>				
Donations	7,500	5,000	5,000	0
<b>TOTAL</b>	<b>\$ <u>116,456</u></b>	<b>\$ <u>114,117</u></b>	<b>\$ <u>117,355</u></b>	<b>\$ <u>114,696</u></b>

<b>FUND NO. 007</b>				
<b>LOCAL TRANSPORTATION FUND</b>				
<u>INTERGOVERNMENTAL</u>				
State SB 325	\$ 477,826	\$ 687,472	\$ 1,196,210	\$ 172,666
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	247	2,086	0	0
<b>TOTAL</b>	<b>\$ <u>478,073</u></b>	<b>\$ <u>689,558</u></b>	<b>\$ <u>1,196,210</u></b>	<b>\$ <u>172,666</u></b>

**FUND NO. 009**  
**2105 GAS TAX FUND**



## SOURCE OF REVENUE- ALL FUNDS

		Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08			
INTERGOVERNMENTAL								
Gas Tax - 2105	\$	436,167	\$	450,437	\$	464,000	\$	473,000
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		406		415		0		0
<b>TOTAL</b>	<b>\$</b>	<b><u>436,573</u></b>	<b>\$</b>	<b><u>450,852</u></b>	<b>\$</b>	<b><u>464,000</u></b>	<b>\$</b>	<b><u>473,000</u></b>

**FUND NO. 010  
2106 GAS TAX FUND**

INTERGOVERNMENTAL								
Gas Tax - 2106	\$	231,353	\$	239,394	\$	243,000	\$	248,000
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		264		269		0		0
<b>TOTAL</b>	<b>\$</b>	<b><u>231,617</u></b>	<b>\$</b>	<b><u>239,663</u></b>	<b>\$</b>	<b><u>243,000</u></b>	<b>\$</b>	<b><u>248,000</u></b>

**FUND NO. 011  
2107 GAS TAX FUND**

INTERGOVERNMENTAL								
Gas Tax - 2107	\$	579,519	\$	600,789	\$	620,000	\$	632,400
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		608		600		0		0
<b>TOTAL</b>	<b>\$</b>	<b><u>580,127</u></b>	<b>\$</b>	<b><u>601,389</u></b>	<b>\$</b>	<b><u>620,000</u></b>	<b>\$</b>	<b><u>632,400</u></b>

**FUND NO. 012  
2107.5 GAS TAX FUND**

INTERGOVERNMENTAL								
Gas Tax - 2107.5	\$	7,500	\$	7,500	\$	7,500	\$	7,500
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		58		15		0		0
<b>TOTAL</b>	<b>\$</b>	<b><u>7,558</u></b>	<b>\$</b>	<b><u>7,515</u></b>	<b>\$</b>	<b><u>7,500</u></b>	<b>\$</b>	<b><u>7,500</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>FUND NO. 013</b>				
<b>TRAFFIC SAFETY FUND</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Vehicle Code Fines-Traffic Safety	\$ 173,675	\$ 207,933	\$ 172,000	\$ 184,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	19	106	0	0
<b>TOTAL</b>	<b>\$ <u>173,694</u></b>	<b>\$ <u>208,039</u></b>	<b>\$ <u>172,000</u></b>	<b>\$ <u>184,000</u></b>

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>FUND NO. 016</b>				
<b>TRAFFIC CONGESTION</b>				
<u>INTERGOVERNMENTAL</u>				
AB 2918-Traffic Congestion Relief	\$ 0	\$ 331,455	\$ 293,000	\$ 0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	0	5,535	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 336,990</b>	<b>\$ 293,000</b>	<b>\$ 0</b>

### FUND NO. 017 DEVELOPMENT SERVICES FUND SOURCES

LICENSES AND PERMITS				
Construction Permits	\$ 2,431,193	\$ 3,052,165	\$ 2,000,000	\$ 1,250,000
Encroachment Permits	7,151	8,806	3,000	3,000
GROUP TOTAL	2,438,344	3,060,971	2,003,000	1,253,000
CHARGES FOR SERVICES				
Photocopies	103	123	100	100
Fire Inspection Fees	2,428	1,509	3,600	3,600
Engineering Inspect Fees	1,096,000	966,296	455,400	372,825
Zone Changes	18,129	28,199	11,250	4,500
SUP Establishments	19,802	28,626	13,500	4,500
SUP Revisions - P.D.	2,000	6,031	2,000	2,000
Annexations/Prezoning	62,243	107,201	75,400	28,600
Conditional Use Permits	47,885	67,015	43,000	22,100
Subdivisions Tentative	24,179	27,795	18,000	9,000
Subdivisions Final	43,400	44,917	21,000	10,500
Minor Subdivisions	11,865	12,775	8,625	6,000
Site Plan Review	13,945	13,410	10,910	5,960
Design Review Fees	2,902	3,492	2,000	2,250
Engineering Improvement Plan	70,576	67,347	93,600	60,637
Environmental Review EIS	0	7,211	0	3,000
Sale of Maps	2,796	2,000	1,900	1,200
Sale of Ordinances	45	0	20	10
Sale of Publications	4,093	3,596	3,100	800
General Plan Revisions	26,460	33,293	15,400	13,100
Aerial Photos	19	4	0	4
Sale of Plans	13,044	4,498	5,000	5,000
Application Filing Fees	125	585	300	550
Environmental Impact Filing EIR	0	34,465	11,250	7,500
Plan Checking Fees - Plans	466,998	596,129	430,000	297,500
Home Occupation Permit	5,425	5,900	5,750	5,750
Pers-Employee Share 2.5% at 55				95,407

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Engineering Time Reimb. from Capital Projects	796,324	786,284	1,485,809	1,485,809
Residential Construction Deferred Fees	79,590	119,277	21,000	22,500
Frontage Fee Processing Fee	8,385	0	600	600
PCN Zoning Letters	0	225	250	300
Survey Service Charge				500
<b>GROUP TOTAL</b>	<b>2,818,761</b>	<b>2,968,203</b>	<b>2,738,764</b>	<b>2,472,102</b>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Interest On Loans	1,346	1,678	2,848	89
Investment Earnings	105,369	224,073	0	0
<b>GROUP TOTAL</b>	<b>106,715</b>	<b>225,751</b>	<b>2,848</b>	<b>89</b>
<b>OTHER REVENUE</b>				
Unclassified	1,874	1,017	300	250
Other Revenue-Developers	935,987	886,914	713,224	450,000
Start/Close/ Temp Encroachment	400	455	250	350
Sale of Equipment	47	0	0	0
<b>GROUP TOTAL</b>	<b>938,308</b>	<b>888,386</b>	<b>713,774</b>	<b>450,600</b>
<b>TOTAL DEV. SERVICES FUND REVENUE</b>	<b>6,302,128</b>	<b>7,143,311</b>	<b>5,458,386</b>	<b>4,175,791</b>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Housing Fund	155,000	151,000	81,000	73,500
Transfer In - Housing Federal Home				31,500
Transfer In - CFD Dev Service Fund	33	1,383	8,637	16,033
Transfer In - 2107.5 Gas Tax Fund	7,500	7,500	7,500	7,837
<b>TOTAL TRANSFERS IN</b>	<b>162,533</b>	<b>159,883</b>	<b>97,137</b>	<b>128,870</b>
Administrative Reimbursement	12,412	12,387	45,575	34,510
Interdepartmental Direct Service				
Cost Reimbursement	946,514	1,005,957	1,051,118	1,312,917
<b>GROUP TOTAL</b>	<b>958,926</b>	<b>1,018,344</b>	<b>1,096,693</b>	<b>1,347,427</b>
<b>TOTAL</b>	<b>\$ 7,423,587</b>	<b>\$ 8,321,538</b>	<b>\$ 6,652,216</b>	<b>\$ 5,652,088</b>

### FUND NO. 018

#### HOUSING ADMINISTRATION FUND SOURCES

INTERGOVERNMENTAL				
CDBG	\$ 1,547,210	\$ 1,779,412	\$ 3,422,469	\$ 2,837,371
<b>CHARGES FOR SERVICES</b>				
Pers-Employee Share 2.5% at 55				5,739
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
CDBG Loan Repayment	992,851	902,482	700,000	400,000

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>OTHER REVENUE</b>				
Unclassified	1,151	19,735	0	0
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Interdepartmental Direct Service				
Cost Reimbursement	178	101	0	0
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Gateway Debt Service Fund				361,330
<b>TOTAL</b>	<b>\$ <u>2,541,390</u></b>	<b>\$ <u>2,701,730</u></b>	<b>\$ <u>4,122,469</u></b>	<b>\$ <u>3,604,440</u></b>

**SOURCE OF REVENUE- ALL FUNDS**

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
<b>FUND NO. 021</b>				
<b>STREET TREES FUND SOURCES</b>				
<u>INTERGOVERNMENTAL</u>				
Other Federal Grants	\$ 0	\$ 899	\$ 0	\$ 0
Other State Grants	3,388	-720	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<u>3,388</u>	<u>179</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	13	0	0	0
<u>CHARGES FOR SERVICES</u>				
Health Insurance Employee Share	0	0	2,860	0
Pers-Employee Share 2.5% at 55				14,280
<u>OTHER REVENUE</u>				
Unclassified	0	282	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	816,542	990,545	1,175,044	1,298,337
Transfer In - CFD PW Streets-Fund	56	2,926	16,199	29,256
<b>TOTAL TRANSFERS IN</b>	<u>816,598</u>	<u>993,471</u>	<u>1,191,243</u>	<u>1,327,593</u>
Interdepartmental Direct Service				
Cost Reimbursement	14,870	21,840	9,152	8,461
<b>TOTAL</b>	<u>\$ <b>834,869</b></u>	<u>\$ <b>1,015,772</b></u>	<u>\$ <b>1,203,255</b></u>	<u>\$ <b>1,350,334</b></u>

**FUND NO. 022**  
**STREET AND STREETLIGHTS FUND SOURCES**

<u>INTERGOVERNMENTAL</u>				
Other Federal Grants	\$ 0	\$ 54,064	\$ 0	\$ 0
<u>CHARGES FOR SERVICES</u>				
Utility -Cut Costs Recovery	254,722	183,135	253,640	250,000
Pers-Employee Share 2.5% at 55				23,772
<b>GROUP TOTAL</b>				<u>273,772</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	573	1,260	0	0
<u>OTHER REVENUE</u>				
Unclassified	2,777	2,520	100	100
Damage Claims	1,040	0	0	0
Sale of Equipment	3,396	1,207	0	0
<b>GROUP TOTAL</b>	<u>7,213</u>	<u>3,727</u>	<u>100</u>	<u>100</u>

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - General Fund	676,392	529,964	36,364	648,873
Transfer In - Local Transportation Fund	479,616	687,529	1,198,494	607,522
Transfer In - 2105 Gas Tax Fund	435,000	450,123	464,351	474,422
Transfer In - 2106 Gas Tax Fund	220,000	253,867	243,190	248,377
Transfer In - 2107 Gas Tax Fund	567,000	616,635	620,451	634,377
Transfer In - Traffic Congestion Relief Fund	0	0	603,819	289,829
Transfer In - TEA Exchange Fund	85,131	0	0	0
Transfer In - Streets & Signals CIP	115,000	0	0	0
Transfer In - CFD PW Street/Lights	124	6,615	39,216	68,977
Transfer In - Transit 13C Benefits Trust Fund	0	0	36,728	0
<b>TOTAL TRANSFERS IN</b>	<b>2,578,263</b>	<b>2,544,733</b>	<b>3,242,613</b>	<b>2,972,377</b>
Interdepartmental Direct Service Cost Reimbursement	206,616	173,837	212,645	58,514
<b>TOTAL</b>	<b>\$ 3,046,814</b>	<b>\$ 2,960,756</b>	<b>\$ 3,708,998</b>	<b>\$ 3,304,763</b>

### FUND NO. 024 RECREATION AND PARK PROGRAMS FUND

<b>INTERGOVERNMENTAL</b>				
State Bicycle Lane Grant	\$ 40,850	\$ 46,240	\$ 331,750	\$ 191,159
<b>CHARGES FOR SERVICES</b>				
Recreation Programs	240,459	198,652	294,370	335,361
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	2,935	3,843	0	0
Concessions	6,207	7,809	9,000	7,300
<b>TOTAL RETURN ON USE OF MONEY/PROP</b>	<b>9,142</b>	<b>11,652</b>	<b>9,000</b>	<b>7,300</b>
<b>OTHER REVENUE</b>				
Unclassified	0	61	10,000	10,000
Snack Machine Revenue	0	0	0	0
Donations	183,034	76,321	409,639	308,747
Sale of Equipment	0	297	0	0
<b>TOTAL OTHER REVENUE</b>	<b>183,034</b>	<b>76,679</b>	<b>419,639</b>	<b>318,747</b>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - CFD Rec & Parks Fund	82	4,705	25,306	44,640
Transfer In - General Fund	1,198,897	2,016,057	2,192,992	2,599,120
Transfer In - Development Service Fund				8,640
Transfer In - Housing Fund	302,901	320,918	694,261	626,793
Transfer In - Law Enforcement Grant	20,000	0	0	0
Transfer In - Facilities-Park	32,394	59,841	164,124	160,573
Transfer In - Streets & Signals	0	40,000	0	0

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Transfer In - McCombs Youth Center CP Fund	0	0	2,106	0
Transfer In - McCombs Trust Fund	0	0	8,440	0
Transfer In - Youth Programs	4,000	170,000	0	0
Transfer In - Gateways CIP Fund	3,000	3,000	3,000	3,000
Transfer In - RDA Project Area 2	8,000	8,000	8,000	8,000
<b>TOTAL TRANSFERS IN</b>	<u>1,569,274</u>	<u>2,622,521</u>	<u>3,098,229</u>	<u>3,450,766</u>
<b>TOTAL</b>	<b>\$ <u>2,042,759</u></b>	<b>\$ <u>2,955,744</u></b>	<b>\$ <u>4,152,988</u></b>	<b>\$ <u>4,303,333</u></b>

**FUND NO. 025  
SURFACE TRANSPORTATION PROGRAM**

<u>INTERGOVERNMENTAL</u>				
STP Exchange Funds	\$ 684,460	\$ 616,569	\$ 616,107	\$ 616,107
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	40,666	43,094	15,000	2,500
<b>TOTAL</b>	<b>\$ <u>725,126</u></b>	<b>\$ <u>659,663</u></b>	<b>\$ <u>631,107</u></b>	<b>\$ <u>618,607</u></b>

**FUND NO. 026  
PARKING ENFORCEMENT FUND**

<u>CHARGES FOR SERVICES</u>				
Health Insurance Employee Share	\$ 0	\$ 0	\$ 650	\$ 0
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Parking Fines	333,172	373,123	300,000	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,599	5,620	2,000	0
<b>TOTAL</b>	<b>\$ <u>334,771</u></b>	<b>\$ <u>378,743</u></b>	<b>\$ <u>302,650</u></b>	<b>\$ <u>0</u></b>

**FUND NO. 027  
PROPOSITION 172 FUND**

<u>TAXES</u>				
General Sales and Use	\$ 278,727	\$ 310,569	\$ 296,000	\$ 320,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	356	486	0	0



## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>TOTAL</b>	<b>\$ 279,083</b>	<b>\$ 311,055</b>	<b>\$ 296,000</b>	<b>\$ 320,000</b>

**FUND NO. 029  
PUBLIC WORKS ADMINISTRATION**

INTERGOVERNMENTAL				
Other Federal Grants	\$ 0	\$ 273	\$ 0	\$ 0
CHARGES FOR SERVICES				
Pers-Employee Share 2.5% at 55				22,530
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	8,550	15,831	3,000	20,000
OTHER REVENUE				
Unclassified	59	0	0	0
Snack Machine Revenue	850	511	700	800
<b>GROUP TOTAL</b>	<b>909</b>	<b>511</b>	<b>700</b>	<b>800</b>
ADDITIONAL SOURCES OF REVENUE				
Administrative Reimbursement	557,052	1,075,087	854,996	794,469
Interdepartmental Direct Service Cost Reimbursement				
From: General Fund	8,515	3,605	13,828	18,992
Maintenance District Fund	13,413	14,259	13,767	14,039
Street Trees Fund	8,515	3,778	14,099	13,971
Street Maintenance Fund	13,232	7,210	17,465	16,959
Wastewater Fund	115,889	63,729	89,715	164,611
Water System Fund	73,463	36,048	137,749	196,464
Refuse Fund	266,317	151,622	346,718	357,393
Land Application Fund	694	880	0	0
Airport	6,680	0	0	0
Fleet Fund	91	0	2,073	2,266
Facilities Fund	1,945	0	5,494	5,534
Total Interdepartmental Cost Reimbursement	508,754	281,131	640,908	790,229
<b>GROUP TOTAL</b>	<b>1,065,806</b>	<b>1,356,218</b>	<b>1,495,904</b>	<b>1,584,698</b>
<b>TOTAL</b>	<b>\$ 1,075,265</b>	<b>\$ 1,372,833</b>	<b>\$ 1,499,604</b>	<b>\$ 1,628,028</b>

**FUND NO. 031  
HOUSING UNRESTRICTED PROGRAM INCOME**

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,333	\$ 2,710	\$ 0	\$ 0

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Rental Rehab. Loan Repayment	37,868	66,959	30,000	3,000
GROUP TOTAL	39,201	69,669	30,000	3,000
<b>TOTAL</b>	<b>\$ 39,201</b>	<b>\$ 69,669</b>	<b>\$ 30,000</b>	<b>\$ 3,000</b>

## SOURCE OF REVENUE- ALL FUNDS

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
<b>FUND NO. 033</b>				
<b>HOME GRANTS FUND</b>				
<u>INTERGOVERNMENTAL</u>				
HOME Funds	\$ 967,345	\$ 851,866	\$ 1,917,088	\$ 1,509,477
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	407	821	0	0
HOME Loan Repayment	<u>606,580</u>	<u>495,624</u>	<u>400,000</u>	<u>400,000</u>
GROUP TOTAL	606,987	496,445	400,000	400,000
<b>TOTAL</b>	<b>\$ <u>1,574,332</u></b>	<b>\$ <u>1,348,311</u></b>	<b>\$ <u>2,317,088</u></b>	<b>\$ <u>1,909,477</u></b>

**FUND NO. 034**  
**BEGIN GRANT FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 10,742	\$ 20,451	\$ 0	\$ 0
BEGIN Loan Repayment	<u>58,152</u>	<u>145,341</u>	<u>55,000</u>	<u>30,000</u>
GROUP TOTAL	68,894	165,792	55,000	30,000
<b>TOTAL</b>	<b>\$ <u>68,894</u></b>	<b>\$ <u>165,792</u></b>	<b>\$ <u>55,000</u></b>	<b>\$ <u>30,000</u></b>

**FUND NO. 035**  
**OFFICE TRAFFIC SAFETY GRANT FUND**

<u>INTERGOVERNMENTAL</u>				
Police OTS Grant	\$ 0	\$ 80,274	\$ 187,833	\$ 236,545
<u>CHARGES FOR SERVICES</u>				
Pers-Employee Share 2.5% at 55				6,085
<b>TOTAL</b>	<b>\$ <u>0</u></b>	<b>\$ <u>80,274</u></b>	<b>\$ <u>187,833</u></b>	<b>\$ <u>242,630</u></b>

**FUND NO. 036**  
**CHILD DEVELOPMENT FUND**

<u>INTERGOVERNMENTAL</u>				
Youth Enrichment Grant	\$ 219,365	\$ 275,603	\$ 204,376	\$ 213,021
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,193	3,793	2,700	5,000

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>TOTAL</b>	<b>\$ <u>220,558</u></b>	<b>\$ <u>279,396</u></b>	<b>\$ <u>207,076</u></b>	<b>\$ <u>218,021</u></b>

**FUND NO. 038  
COPS FUNDING FUND**

INTERGOVERNMENTAL				
COPS Grant	\$ 102,512	\$ 106,398	\$ 100,000	\$ 100,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	656	705	0	0
<b>TOTAL</b>	<b>\$ <u>103,168</u></b>	<b>\$ <u>107,103</u></b>	<b>\$ <u>100,000</u></b>	<b>\$ <u>100,000</u></b>

**FUND NO. 041  
STATE HOME 92 GRANT**

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 6,330	\$ 5,145	\$ 5,000	\$ 0
State Home 92 Loan Repayments	213,030	12,607	22,000	27,000
TOTAL RETURN ON USE OF MONEY/PROP	219,360	17,752	27,000	27,000
<b>TOTAL</b>	<b>\$ <u>219,360</u></b>	<b>\$ <u>17,752</u></b>	<b>\$ <u>27,000</u></b>	<b>\$ <u>27,000</u></b>

**FUND NO. 042  
STATE HOME 93 GRANT**

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 15,994	\$ 22,929	\$ 10,000	\$ 0
State Home 93 Loan Repayments	85,348	120,707	30,000	30,000
TOTAL RETURN ON USE OF MONEY/PROP	101,342	143,636	40,000	30,000
<b>TOTAL</b>	<b>\$ <u>101,342</u></b>	<b>\$ <u>143,636</u></b>	<b>\$ <u>40,000</u></b>	<b>\$ <u>30,000</u></b>

**FUND NO. 044  
FACILITIES ROADWAYS**

CHARGES FOR SERVICES				
Residential - Single Family	\$ 1,807,209	\$ 2,418,532	\$ 2,092,197	\$ 1,211,201
Residential - Multi Family	77,184	132,964	298,249	441,197

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Non Residential Retail - High Turnover	58,553	0	148,893	154,032
Non Residential Retail - Low Turnover	79,214	120,976	271,855	134,745
Non Residential Retail - + 50,000 square feet	0	0	16,685	72,934
Non Residential Retail - Office	129,668	143,917	68,165	150,450
Non Residential Retail - Heavy	90,458	2,698	6,191	6,916
Non Residential Industrial - Light	50,572	178,266	46,451	12,999
Non Residential Institutional	0	17,217	8,592	9,130
GROUP TOTAL	<u>2,292,858</u>	<u>3,014,570</u>	<u>2,957,278</u>	<u>2,193,604</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	97,388	170,206	70,000	200,000
<b>TOTAL</b>	<b>\$ <u>2,390,246</u></b>	<b>\$ <u>3,184,776</u></b>	<b>\$ <u>3,027,278</u></b>	<b>\$ <u>2,393,604</u></b>

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>FUND NO. 045</b>				
<b>FACILITIES TRAFFIC</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 210,336	\$ 293,550	\$ 256,597	\$ 84,576
Residential - Multi Family	15,385	24,499	54,879	46,324
Non Residential Retail - High Turnover	4,509	0	678	495
Non Residential Retail - Low Turnover	2,725	4,162	9,383	2,658
Non Residential Retail - + 50,000 square feet	0	0	7,969	1,988
Non Residential Retail - Office	9,754	9,509	4,504	5,672
Non Residential Retail - Heavy	8,670	262	578	367
Non Residential Industrial - Light	6,540	17,670	4,610	735
Non Residential Institutional	0	2,882	1,438	1,528
GROUP TOTAL	257,919	352,534	340,636	144,343
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	15,337	25,907	10,000	1,000
<b>TOTAL</b>	<b>\$ 273,256</b>	<b>\$ 378,441</b>	<b>\$ 350,636</b>	<b>\$ 145,343</b>

### FUND NO. 046 FACILITIES FIRE

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 288,454	\$ 391,232	\$ 336,551	\$ 273,002
Residential - Multi Family	18,635	32,108	72,073	149,231
Non Residential Retail - High Turnover	7,432	0	889	1,599
Non Residential Retail - Low Turnover	3,572	5,455	12,258	8,525
Non Residential Retail - + 50,000 square feet	0	0	10,421	6,398
Non Residential Retail - Office	11,644	12,452	5,907	18,263
Non Residential Retail - Heavy	11,481	342	757	1,185
Non Residential Industrial - Light	9,235	23,211	6,040	2,370
Non Residential Institutional	0	3,781	1,887	2,005
GROUP TOTAL	350,453	468,581	446,783	462,578
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	3,857	101	3,000	6,000
<b>TOTAL</b>	<b>\$ 354,310</b>	<b>\$ 468,682</b>	<b>\$ 449,783</b>	<b>\$ 468,578</b>

### FUND NO. 047 FACILITIES POLICE

#### CHARGES FOR SERVICES

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Residential - Single Family	\$ 320,955	\$ 440,099	\$ 381,177	\$ 119,193
Residential - Multi Family	21,115	36,398	81,640	65,299
Non Residential Retail - High Turnover	8,438	0	141	700
Non Residential Retail - Low Turnover	4,069	6,215	13,932	3,728
Non Residential Retail - + 50,000 square feet	0	0	11,851	2,801
Non Residential Retail - Office	15,464	14,150	6,702	7,978
Non Residential Retail - Heavy	12,965	389	856	518
Non Residential Industrial - Light	10,447	26,243	6,837	1,037
Non Residential Institutional	0	4,292	2,141	2,276
<b>GROUP TOTAL</b>	<b>393,453</b>	<b>527,786</b>	<b>505,277</b>	<b>203,530</b>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	28,019	58,673	20,000	75,000
<b>TOTAL</b>	<b>\$ 421,472</b>	<b>\$ 586,459</b>	<b>\$ 525,277</b>	<b>\$ 278,530</b>

### FUND NO. 048 FACILITIES PARKS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 546,847	\$ 747,641	\$ 652,277	\$ 278,903
Residential - Multi Family	36,131	62,257	139,558	152,649
Non Residential Retail - High Turnover	5,131	0	616	583
Non Residential Retail - Low Turnover	2,486	3,796	8,498	3,117
Non Residential Retail - + 50,000 square feet	0	0	7,233	2,334
Non Residential Retail - Office	5,439	8,641	4,084	6,693
Non Residential Retail - Heavy	7,997	236	522	433
Non Residential Industrial - Light	5,914	15,997	4,161	868
Non Residential Institutional	0	2,617	1,308	1,388
<b>GROUP TOTAL</b>	<b>609,945</b>	<b>841,185</b>	<b>818,257</b>	<b>446,968</b>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	35,274	63,079	20,000	80,000
<b>TOTAL</b>	<b>\$ 645,219</b>	<b>\$ 904,264</b>	<b>\$ 838,257</b>	<b>\$ 526,968</b>

### FUND NO. 050 JUSTICE ASSISTANCE GRANT

INTERGOVERNMENTAL				
Federal Government Grants	\$ 0	\$ 81,213	\$ 0	\$ 200
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	0	604	166	200

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>TOTAL</b>	\$ <u>0</u>	\$ <u>81,817</u>	\$ <u>166</u>	\$ <u>400</u>

### FUND NO. 054

#### FACILITIES ROADWAYS DEVELOPERS

##### CHARGES FOR SERVICES

Residential - Single Family	\$ 1,789,449	\$ 2,414,697	\$ 2,092,197	\$ 1,211,201
Residential - Multi Family	69,252	132,964	298,249	441,197
Non Residential Retail - High Turnover	57,755	0	148,893	154,032
Non Residential Retail - Low Turnover	79,214	120,976	271,855	134,745
Non Residential Retail - + 50,000 square feet	0	0	16,685	72,934
Non Residential Retail - Office	93,769	143,917	68,165	150,450
Non Residential Retail - Heavy	91,256	2,698	6,191	6,916
Non Residential Industrial - Light	50,573	178,966	46,451	12,999
Non Residential Institutional	0	17,217	8,592	9,130
GROUP TOTAL	<u>2,231,268</u>	<u>3,011,435</u>	<u>2,957,278</u>	<u>2,193,604</u>

##### RETURN ON USE OF MONEY/PROPERTY

Investment Earnings	57,546	172,767	20,000	25,000
<b>TOTAL</b>	\$ <u>2,288,814</u>	\$ <u>3,184,202</u>	\$ <u>2,977,278</u>	\$ <u>2,218,604</u>



## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>FUND NO. 055</b>				
<b>FACILITIES TRAFFIC DEVELOPERS</b>				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 215,281	\$ 293,081	\$ 256,597	\$ 84,576
Residential - Multi Family	12,758	24,499	54,879	46,324
Non Residential Retail - High Turnover	5,499	0	678	495
Non Residential Retail - Low Turnover	2,725	4,162	9,383	2,658
Non Residential Retail - + 50,000 square feet	0	0	7,969	1,988
Non Residential Retail - Office	20,754	9,509	4,504	5,672
Non Residential Retail - Heavy	8,847	262	578	367
Non Residential Industrial - Light	6,540	17,198	4,610	735
Non Residential Institutional	0	2,882	1,438	1,528
GROUP TOTAL	272,404	351,593	340,636	144,343
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	8,392	22,822	5,000	20,000
<b>TOTAL</b>	<b>\$ 280,796</b>	<b>\$ 374,415</b>	<b>\$ 345,636</b>	<b>\$ 164,343</b>

### FUND NO. 056 FACILITIES FIRE DEVELOPERS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 287,837	\$ 390,321	\$ 336,551	\$ 273,002
Residential - Multi Family	16,720	32,108	72,073	149,231
Non Residential Retail - High Turnover	7,330	0	889	1,599
Non Residential Retail - Low Turnover	3,572	5,455	12,258	8,525
Non Residential Retail - + 50,000 square feet	0	0	10,421	6,398
Non Residential Retail - Office	12,841	12,452	5,907	18,263
Non Residential Retail - Heavy	11,583	342	757	1,185
Non Residential Industrial - Light	9,235	23,964	6,040	2,370
Non Residential Institutional	0	3,781	1,887	2,005
GROUP TOTAL	349,118	468,423	446,783	462,578
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	8,564	28,833	5,000	36,000
<b>TOTAL</b>	<b>\$ 357,682</b>	<b>\$ 497,256</b>	<b>\$ 451,783</b>	<b>\$ 498,578</b>

### FUND NO. 057 FACILITIES POLICE DEVELOPERS

#### CHARGES FOR SERVICES

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Residential - Single Family	\$ 324,653	\$ 438,730	\$ 381,177	\$ 119,193
Residential - Multi Family	18,941	36,398	81,640	65,299
Non Residential Retail - High Turnover	8,253	0	141	700
Non Residential Retail - Low Turnover	4,069	6,215	13,932	3,728
Non Residential Retail - + 50,000 square feet	0	0	11,851	2,801
Non Residential Retail - Office	22,272	14,150	6,702	7,978
Non Residential Retail - Heavy	13,150	389	856	518
Non Residential Industrial - Light	10,447	25,491	6,837	1,037
Non Residential Institutional	0	4,292	2,142	2,276
<b>GROUP TOTAL</b>	<u>401,785</u>	<u>525,665</u>	<u>505,278</u>	<u>203,530</u>
 <b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	12,791	38,577	5,000	50,000
<b>TOTAL</b>	<u>\$ 414,576</u>	<u>\$ 564,242</u>	<u>\$ 510,278</u>	<u>\$ 253,530</u>

### FUND NO. 058 FACILITIES PARKS DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 549,953	\$ 747,399	\$ 652,277	\$ 278,903
Residential - Multi Family	32,420	62,257	139,558	152,649
Non Residential Retail - High Turnover	5,131	0	616	583
Non Residential Retail - Low Turnover	2,486	3,796	8,498	3,117
Non Residential Retail - + 50,000 square feet	0	0	7,233	2,334
Non Residential Retail - Office	603	8,641	4,084	6,693
Non Residential Retail - Heavy	7,997	236	522	433
Non Residential Industrial - Light	5,914	15,768	4,161	868
Non Residential Institutional	0	2,617	1,308	1,388
<b>GROUP TOTAL</b>	<u>604,504</u>	<u>840,714</u>	<u>818,257</u>	<u>446,968</u>
 <b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	16,781	54,537	5,000	70,000
<b>TOTAL</b>	<u>\$ 621,285</u>	<u>\$ 895,251</u>	<u>\$ 823,257</u>	<u>\$ 516,968</u>

### FUND NO. 061 MEASURE C

TAXES				
General Sales and Use	\$	\$	241,215	\$ 5,371,000
 <b>CHARGES FOR SERVICES</b>				
Pers-Employee Share 3% at 50	0	0	94,226	97,105
Pers-Employee Share 2.5% at 55				<u>1,912</u>

**SOURCE OF REVENUE- ALL FUNDS**

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
GROUP TOTAL				\$ 99,017
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	0	2,092	0	90,000
<u>OTHER REVENUE</u>				
Sale of Equipment	0	0	543	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	0	175,000	0	0
<b>TOTAL</b>	<b>\$ <u>0</u></b>	<b>\$ <u>418,307</u></b>	<b>\$ <u>5,465,769</u></b>	<b>\$ <u>6,154,417</u></b>



**FUND NO. 062  
DEVELOPER CAPITAL FEE**

<u>INVESTMENT REVENUE</u>				
Investment Earnings	\$	\$	\$	\$ <u>2,500</u>
<b>TOTAL</b>				<b>\$ <u>2,500</u></b>



**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>FUND NOS. 100 - 149 &amp; 151 - 153</b>				
<b>MAINTENANCE DISTRICTS FUND</b>				
<u>CHARGES FOR SERVICES</u>				
Pers-Employee Share 2.5% at 55	\$ 0	\$ 0	\$ 650	\$ 2,120
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Assessments	578,928	663,448	716,982	740,196
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	17,705	31,389	0	0
<u>OTHER REVENUE</u>				
Other Revenue from Developers	44,200	16,200	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	28,293	25,819	29,266	26,840
Transfer In - In-Lieu Parking Fund	15,107	14,124	14,400	14,400
Transfer In - Downtown Fund	4,000	0	0	0
Transfer In - Water System Fund	0	37	37	37
Transfer In - Facilities Maintenance Fund	8,075	8,075	8,075	8,075
Transfer In - RDA Project Area 2	7,150	8,564	7,863	5,289
TOTAL TRANSFERS IN	<u>62,625</u>	<u>56,619</u>	<u>59,641</u>	<u>54,641</u>
Interdepartmental Direct Service Cost Reimbursement	3,318	3,318	0	0
<b>TOTAL</b>	<b>\$ <u>706,776</u></b>	<b>\$ <u>770,974</u></b>	<b>\$ <u>777,273</u></b>	<b>\$ <u>796,957</u></b>

**FUND NO. 150**  
**CFD ADMINISTRATION FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,508	\$ 7,628	\$ 0	\$ 0
<u>OTHER REVENUE</u>				
Other Revenue from Developers	187,500	160,000	0	0
<b>TOTAL</b>	<b>\$ <u>190,008</u></b>	<b>\$ <u>167,628</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

**FUND NO. 155**  
**CFD ADMINISTRATION FUND**

FINES, FORFEITS, PENALTIES & ASSESSMTS

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Special Tax	\$ 38	\$ 3,409	\$ 12,271	\$ 20,584
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	0	21	0	0
<b>TOTAL</b>	<b>\$ 38</b>	<b>\$ 3,430</b>	<b>\$ 12,271</b>	<b>\$ 20,584</b>

### FUND NO. 156 CFD PUBLIC SAFETY FIRE FUND

<u>INTERGOVERNMENTAL</u>				
Other Federal Grants			\$	249,600
<u>CHARGES FOR SERVICES</u>				
Pers-Employee Share 3% at 50				21,114
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	\$ 486	\$ 47,825	\$ 157,581	\$ 264,406
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2	776	0	0
<u>OTHER REVENUE</u>				
Proceeds From Debt	0	0	82,900	483,019
<b>TOTAL</b>	<b>\$ 488</b>	<b>\$ 48,601</b>	<b>\$ 240,481</b>	<b>\$ 1,018,139</b>

### FUND NO. 157 CFD PUBLIC SAFETY PD FUND

<u>CHARGES FOR SERVICES</u>				
Pers-Employee Share 3% at 50	\$ 0	\$ 0	\$ 21,244	\$ 22,954
Pers-Employee Share 2.5% at 55				2,504
GROUP TOTAL				<u>25,458</u>
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>				
Special Tax	987	97,142	319,940	536,827
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	4	2,394	0	0
<u>OTHER REVENUE</u>				
Proceeds From Debt	0	0	816,680	603,599
<b>TOTAL</b>	<b>\$ 991</b>	<b>\$ 99,536</b>	<b>\$ 1,157,864</b>	<b>\$ 1,165,884</b>

**SOURCE OF REVENUE- ALL FUNDS**

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
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**FUND NO. 158  
CFD- PW-PARKS MAINTENANCE FUND**

<u>INTERGOVERNMENTAL</u>					
Other Federal Grants	\$	0	\$ 109	\$ 0	0
<u>CHARGES FOR SERVICES</u>					
Pers-Employee Share 2.5% at 55		0	0	130	1,983
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>					
Special Tax		110	10,786	35,656	59,832
<u>RETURN ON USE OF MONEY/PROPERTY</u>					
Investment Earnings		0	781	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>					
Interdepartmental Direct Service					6,359
<u>OTHER REVENUE</u>					
Proceeds From Debt		0	0	73,404	54,571
<b>TOTAL</b>	<b>\$</b>	<b><u>110</u></b>	<b>\$ <u>11,676</u></b>	<b>\$ <u>109,190</u></b>	<b>\$ <u>122,745</u></b>

**FUND NO. 159  
CFD- STREET TREES FUND**

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>					
Special Tax	\$	56	\$ 5,357	\$ 18,105	\$ 30,382
<u>RETURN ON USE OF MONEY/PROPERTY</u>					
Investment Earnings		0	32	0	0
<b>TOTAL</b>	<b>\$</b>	<b><u>56</u></b>	<b>\$ <u>5,389</u></b>	<b>\$ <u>18,105</u></b>	<b>\$ <u>30,382</u></b>

**FUND NO. 160  
CFD- STREET MAINT/LIGHTS FUND**

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</u>					
Special Tax	\$	124	\$ 12,102	\$ 40,316	\$ 67,653
<u>RETURN ON USE OF MONEY/PROPERTY</u>					

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Investment Earnings	0	72	0	0
<b>TOTAL</b>	<b>\$ 124</b>	<b>\$ 12,174</b>	<b>\$ 40,316</b>	<b>\$ 67,653</b>

**FUND NO. 161**  
**CFD- DEVELOPMENT SERVICE FUND**

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 33	\$ 2,555	\$ 10,852	\$ 18,205
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	0	15	0	0
<b>TOTAL</b>	<b>\$ 33</b>	<b>\$ 2,570</b>	<b>\$ 10,852</b>	<b>\$ 18,205</b>

**FUND NO. 162**  
**CFD- PARKS & COMMUNITY SERVICES**

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 82	\$ 8,587	\$ 26,678	\$ 44,759
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	0	51	0	0
<b>TOTAL</b>	<b>\$ 82</b>	<b>\$ 8,638</b>	<b>\$ 26,678</b>	<b>\$ 44,759</b>

**FUND NO. 163**  
**CFD- AIRPORT**

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 27	\$ 2,793	\$ 8,744	\$ 14,666
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	0	17	0	0
<b>TOTAL</b>	<b>\$ 27</b>	<b>\$ 2,810</b>	<b>\$ 8,744</b>	<b>\$ 14,666</b>

**FUND NOS. 164-186**  
**COMMUNITY FACILITIES DISTRICT FUNDS**

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>FINES, FORFEITS, PENALTIES &amp; ASSESSMTS</b>				
Special Tax	\$ 2,477	\$ 85,109	\$ 264,382	\$ 419,726
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	539	2,793	0	0
<b>MISCELLANEOUS</b>				
Other Revenue from Developers	8,000	0	0	8,324
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer in-CFD Formation	31,668	0	0	0
<b>TOTAL</b>	<b>\$ 11,016</b>	<b>\$ 87,902</b>	<b>\$ 264,382</b>	<b>\$ 428,050</b>

**FUND NO. 299  
MAINT DIST PUMP REPLACEMENT**

<b>CHARGES FOR SERVICES</b>				
Pump Replacement Fee	\$ 22,844	\$ 22,812	\$ 21,912	\$ 20,092
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	5,011	8,640	0	0
<b>TOTAL</b>	<b>\$ 27,855</b>	<b>\$ 31,452</b>	<b>\$ 21,912</b>	<b>\$ 20,092</b>

**CAPITAL PROJECTS FUNDS**

**FUND NO. 442  
PARK RESERVE FUND**

<b>INTERGOVERNMENTAL</b>				
Congestion Management Air Quality	\$ 99,346	\$ 219,099	\$ 0	\$ 0
Other State Grants				3,987
State-Park Bond Act	95,794	163,116	164,200	0
State Grant -Z'berg	9,160	33,867	167,819	88,729
GROUP TOTAL	<u>204,300</u>	<u>416,082</u>	<u>332,019</u>	<u>92,716</u>
<b>CHARGES FOR SERVICES</b>				
Park Zone #1 Fees	233,054	226,201	264,325	279,700
Park Zone #2 Fees	58,595	9,794	16,925	24,800
Park Zone #3 Fees	283,086	412,866	319,300	319,320
Park Zone #4 Fees	448,797	779,631	548,475	805,260
Park Zone #5 Fees	283,718	2,451,260	548,475	805,260
GROUP TOTAL	<u>1,307,250</u>	<u>3,879,752</u>	<u>1,697,500</u>	<u>2,234,340</u>



## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest On Loans	983	814	1,150	531
Investment Earnings	28,796	118,756	15,000	150,000
GROUP TOTAL	<u>29,779</u>	<u>119,570</u>	<u>16,150</u>	<u>150,531</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Facilities-Parks	283,199	231,849	1,827,863	108,510
<b>TOTAL</b>	<b>\$ <u>1,824,528</u></b>	<b>\$ <u>4,647,253</u></b>	<b>\$ <u>3,873,532</u></b>	<b>\$ <u>2,586,097</u></b>

### FUND NO. 443 FAHRENS PARK CIP FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 54,837	\$ 63,638	\$ 20,000	\$ 45,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Fahrens Park Db	60,219	0	0	0
<b>TOTAL</b>	<b>\$ <u>115,056</u></b>	<b>\$ <u>63,638</u></b>	<b>\$ <u>20,000</u></b>	<b>\$ <u>45,000</u></b>

### FUND NO. 448 AIRPORT INDUSTRIAL PARK

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 4,910	\$ 56,415	\$ 1,000	\$ 90,000
Interest Earnings	0	30,952	0	0
Land Sales	0	2,289,972	2,700,000	675,000
GROUP TOTAL	<u>4,910</u>	<u>2,377,339</u>	<u>2,701,000</u>	<u>765,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In- Airport Fund Ind Park	250,000	518,258	0	0
Transfer In- Airport Fund	155,472	125,000	0	0
TOTAL TRANSFERS IN	<u>405,472</u>	<u>643,258</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>410,382</u></b>	<b>\$ <u>3,020,597</u></b>	<b>\$ <u>2,701,000</u></b>	<b>\$ <u>765,000</u></b>

### FUND NO. 449 FIRE STATION CIP FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		<u>445</u>		

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Facilities Fire Fund	\$	\$	\$	\$ 4,325
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 445</b>	<b>\$ -</b>	<b>\$ 4,325</b>

### FUND NO. 450 STREETS & SIGNALS CIP FUND

INTERGOVERNMENTAL				
Other Federal Grants	\$	\$	\$	\$ 167,763
Congestion Management Air Quality	26,265	12,055	297,539	167,763
GROUP TOTAL	26,265	12,055	297,539	167,763
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,915	28,690	0	0
OTHER REVENUE				
Unclassified	0	113	0	0
Other Revenue-Developers	116,000	355,382	0	0
	116,000	355,495	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Housing	39,309	106,501	341,125	272,208
Transfer In - STP Fund	1,150,504	668,069	2,249,825	2,639,392
Transfer In - Facilities-Roadway	1,210,946	2,276,739	9,669,785	8,807,273
Transfer In - Facilities-Traffic Signal	87,384	820,275	1,111,119	105,887
Transfer In - Facilities Road-Developer	0	4,517,483	75,034	91,464
Transfer In - Facilities - Traffic	0	80,139	0	2,872
Transfer In - 2004 Water RevB	0	95,000	0	0
Transfer In - Gateway Area CIP Fund	0	80,000	11,625	0
TOTAL TRANSFERS IN	2,488,143	8,644,206	13,458,513	11,919,096
<b>TOTAL</b>	<b>\$ 2,633,323</b>	<b>\$ 9,040,446</b>	<b>\$ 13,756,052</b>	<b>\$ 12,086,859</b>

### FUND NO. 456 2004 WATER REVENUE BOND CIP FUND

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 11,437	\$ 0	\$ 0	\$ 0
Interest Earnings	151,980	215,108	500	0
GROUP TOTAL	163,417	215,108	500	0
OTHER REVENUE				
Other Revenue-Premium on Bonds Sold	13,398	13,128	0	0

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>TOTAL</b>	<b>\$ 176,815</b>	<b>\$ 228,236</b>	<b>\$ 500</b>	<b>\$ 0</b>

**FUND NO. 457  
2004 SEWER REVENUE BOND CIP FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 53,755	\$ 0	\$ 0	\$ 0
Interest Earnings	<u>293,325</u>	<u>357,066</u>	<u>100,000</u>	<u>0</u>
GROUP TOTAL	347,080	357,066	100,000	0
<u>OTHER REVENUE</u>				
Other Revenue-Premium on Bonds Sold	32,132	31,487	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - WWT Lines Compo	10,000	0	0	0
<b>TOTAL</b>	<b>\$ 389,212</b>	<b>\$ 388,553</b>	<b>\$ 100,000</b>	<b>\$ 0</b>

**FUND NO. 459  
BELLEVUE RANCH WEST CIP FUND**

<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Bellevue Ranch West Debt Serv Fd	\$ 0	\$ 0	\$ 7,692,500	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,692,500</b>	<b>\$ 0</b>

**DEBT SERVICE FUNDS**

**FUND NO. 333  
NORTH MERCED SEWER REFUNDING**

<u>CHARGES FOR SERVICES</u>				
Assessment Split Fees	\$ 39,000	\$ 10,220	\$ 8,000	\$ 8,000
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMNTS</u>				
Assessment Principal	429,109	410,044	395,185	395,367
Assessment Payoff	2,633	0	500	500
Assessment Payoff Fee	50	0	50	50
GROUP TOTAL	<u>431,792</u>	<u>410,044</u>	<u>395,735</u>	<u>395,917</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	16,978	22,593	10,000	18,000

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>OTHER REVENUE</b>				
Sale of Publications	75	75	0	0
<b>TOTAL</b>	<b>\$ 487,845</b>	<b>\$ 442,932</b>	<b>\$ 413,735</b>	<b>\$ 421,917</b>

**FUND NO. 338  
LIBERTY PARK ASSESSMENT DISTRICT**

<b>FINES, FORFEITS, PENALTIES &amp; ASSESSMNTS</b>				
Assessment Principal	\$ 55,554	\$ 61,285	\$ 52,710	\$ 55,617
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	1,549	1,215	500	500
<b>TOTAL</b>	<b>\$ 57,103</b>	<b>\$ 62,500</b>	<b>\$ 53,210</b>	<b>\$ 56,117</b>

**FUND NO. 340  
16TH STREET ASSESSMENT DISTRICT**

<b>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</b>				
Assessment Principal	\$ 47,267	\$ 50,497	\$ 48,957	\$ 47,508
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	1,046	988	500	500
<b>TOTAL</b>	<b>\$ 48,313</b>	<b>\$ 51,485</b>	<b>\$ 49,457</b>	<b>\$ 48,008</b>

**FUND NO. 342  
FAHRENS PARK**

<b>CHARGES FOR SERVICES</b>				
Connection Charge PW	\$ 154,455	\$ 0	\$ 0	\$ 0
<b>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</b>				
Assessment Principal	497,529	494,861	494,111	484,668
Assessment Payoff	0	21,350	11,000	11,000
Assessment Payoff Fee	0	100	50	50
<b>GROUP TOTAL</b>	<b>497,529</b>	<b>516,311</b>	<b>505,161</b>	<b>495,718</b>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	10,672	18,202	3,000	8,000

**SOURCE OF REVENUE- ALL FUNDS**

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<u>OTHER REVENUE</u>				
Proceeds From Debt	0	0	0	0
<b>TOTAL</b>	<b>\$ <u>508,201</u></b>	<b>\$ <u>534,513</u></b>	<b>\$ <u>508,161</u></b>	<b>\$ <u>503,718</u></b>

**FUND NO. 343  
BELLEVUE RANCH DEVELOPMENT EAST**

FINES, FORFEITS, PENALTIES & ASSESSMENTS

Assessment Principal	\$ 0	\$ 851,984	\$ 847,180	\$ 838,857
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RETURN ON USE OF MONEY/PROPERTY

Investment Earnings	1,637	9,520	1,000	3,000
Interest Earnings	0	30,163	0	0
	<u>1,637</u>	<u>39,683</u>	<u>1,000</u>	<u>3,000</u>

OTHER FINANCING SOURCES

Proceeds from Debt	0	12,745,000	0	0
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<b>TOTAL</b>	<b>\$ <u>1,637</u></b>	<b>\$ <u>13,636,667</u></b>	<b>\$ <u>848,180</u></b>	<b>\$ <u>841,857</u></b>
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**FUND NO. 344  
UNIVERSITY CAPITAL CHARGE FUND**

CHARGES FOR SERVICES

Utilities Reimbursement	\$ 41,201	\$ 0	\$ 0	\$ 0
Sewer Facility Fee	0	286,144	191,506	381,298
GROUP TOTAL	<u>41,201</u>	<u>286,144</u>	<u>191,506</u>	<u>381,298</u>

RETURN ON USE OF MONEY/PROPERTY

Investment Earnings	1,298	12,976	5,000	1,000
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OTHER REVENUE

Unclassified	539	0	0	0
Other Revenue - Developers	0	28,166	0	0
TOTAL OTHER REVENUE	<u>539</u>	<u>28,166</u>	<u>0</u>	<u>0</u>

OTHER FINANCING SOURCES

Proceeds from Debt	0	1	0	0
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<b>TOTAL</b>	<b>\$ <u>43,038</u></b>	<b>\$ <u>327,287</u></b>	<b>\$ <u>196,506</u></b>	<b>\$ <u>382,298</u></b>
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**FUND NO. 345**

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>BELLEVUE RANCH DEVELOPMENT WEST</b>				
<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Assessment Principal			\$	523,737
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 961	\$ 1,360	\$ 0	\$ 2,000
<u>GENERAL GOVERNMENT</u>				
Proceeds From Debt	0	0	8,500,000	0
<b>TOTAL</b>	<b>\$ 961</b>	<b>\$ 1,360</b>	<b>\$ 8,500,000</b>	<b>\$ 525,737</b>

### FUND NO. 346 MORAGA DEVELOPMENT

<u>FINES, FORFEITS, PENALTIES &amp; ASSESSMENTS</u>				
Assessment Principal				412,241
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 0	\$ 1,683	\$ 0	\$ 2,000
<u>OTHER REVENUE</u>				
Other Revenue - Developers	0	100,000	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 101,683</b>	<b>\$ 0</b>	<b>\$ 414,241</b>

### AGENCY AND TRUST FUNDS

#### FUND NO. 771 MISSING CHILDREN MONUMENT

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 146	\$ 279	\$ 100	\$ 0
<u>OTHER REVENUE</u>				
Contributions	5,279	1,265	0	0
<b>TOTAL</b>	<b>\$ 5,425</b>	<b>\$ 1,544</b>	<b>\$ 100</b>	<b>\$ 0</b>

#### FUND NO. 778 YOUTH PROGRAMS ENDOWMENT

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 4,805	\$ 6,479	\$ 4,000	\$ 6,000

**SOURCE OF REVENUE- ALL FUNDS**

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Housing Unrestricted Prgm Income	0	110,969	0	0
<b>TOTAL</b>	<b>\$ <u>4,805</u></b>	<b>\$ <u>117,448</u></b>	<b>\$ <u>4,000</u></b>	<b>\$ <u>6,000</u></b>

**FUND NO. 795  
WAHNETA HALL 1991 TRUST**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 3,629	\$ 5,498	\$ 4,000	\$ 7,500
<b>TOTAL</b>	<b>\$ <u>3,629</u></b>	<b>\$ <u>5,498</u></b>	<b>\$ <u>4,000</u></b>	<b>\$ <u>7,500</u></b>

**ENTERPRISE FUNDS**

**FUND NO. 550  
WWTP LINES COMPONENT**

<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 448,886	\$ 427,264	\$ 200,000	\$ 291,700
N.Merced Sewer Dist. Excess Capacity Charge	370,525	102,051	25,500	36,000
Sewer Facility Fees South of Bear Creek	<u>110,734</u>	<u>144,532</u>	<u>74,700</u>	<u>244,625</u>
GROUP TOTAL	930,145	673,847	300,200	572,325
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	25,093	53,835	5,000	75,000
<b>TOTAL</b>	<b>\$ <u>955,238</u></b>	<b>\$ <u>727,682</u></b>	<b>\$ <u>305,200</u></b>	<b>\$ <u>647,325</u></b>

**FUND NO. 551  
WWTP PLANT COMPONENT**

<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 4,504,241	\$ 5,902,699	\$ 3,651,602	\$ 5,802,110
N.Merced Sewer Dist. Excess Capacity Charge	0	0	0	0
GROUP TOTAL	<u>4,504,241</u>	<u>5,902,699</u>	<u>3,651,602</u>	<u>5,802,110</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest on Loans	3,248	2,896	3,091	531
Investment Earnings	164,639	388,690	75,000	400,000
Repayment on Loans	0	0	0	0
GROUP TOTAL	<u>167,887</u>	<u>391,586</u>	<u>78,091</u>	<u>400,531</u>

## SOURCE OF REVENUE - ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - 2004 Sewer Revenue	2,904,509	222,981	0	0
Transfer In - Wastewater Systems	0	115,150	0	0
GROUP TOTAL	2,904,509	338,131	0	0
<b>TOTAL</b>	<b>\$ 7,576,637</b>	<b>\$ 6,632,416</b>	<b>\$ 3,729,693</b>	<b>\$ 6,202,641</b>

### FUND NO. 552 WASTEWATER REVOLVING FUND

<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Interest on Loans	\$ 10	\$ 38	\$ 0	\$ 0
Investment Earnings	2,656	3,907	0	4,000
Repayment on Loans	756	652	112	393
TOTAL RETURN OON USE OF MONEY/PROP	3,422	4,597	112	4,393
<b>TOTAL</b>	<b>\$ 3,422</b>	<b>\$ 4,597</b>	<b>\$ 112</b>	<b>\$ 4,393</b>

### FUND NO. 553 WASTEWATER SYSTEM FUND

<b>INTERGOVERNMENTAL</b>				
Other Federal Grants	\$ 0	\$ 13,019	\$ 0	\$ 0
Other State Grants	0	610,538	0	0
GROUP TOTAL	0	623,557	0	0
<b>CHARGES FOR SERVICES</b>				
Sewer Connections	0	0	0	0
Sewer Service Charges	7,803,516	8,204,548	7,898,877	11,310,986
Sewer Maint. and Repairs	2,400	2,400	2,400	2,400
Industrial Pretreatment	139,514	130,432	92,000	136,957
Sewer Frontage Fees	0	8,385	2,000	2,000
Industrial Pretreatment Penalties	212	250	500	250
Monitoring Wels Insp Fees	5,109	3,189	5,875	5,125
Monitor Industrial Users	0	0	400	400
Health Insurance Employee Share	0	0	5,460	0
Septic Haulers	71,685	76,345	74,194	79,017
Pers-Employee Share 2.5% at 55				62,845
GROUP TOTAL	8,022,436	8,425,549	8,081,706	11,599,980
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Interest On Loans	1,969	1,735	1,805	1,761
Investment Earnings	136,918	233,004	70,000	250,000
Interest Earnings	10,137	31,707	19,000	19,000



## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
GROUP TOTAL	<u>149,024</u>	<u>266,446</u>	<u>90,805</u>	<u>270,761</u>
<u>OTHER REVENUE</u>				
Unclassified	-125	2,464	0	0
Other Revenue-Developers	1,827,010	0	0	0
Damage Claims	5,939	-28		
Sale of Farm Products	11,028	822	34,704	29,000
Sale of Equipment	<u>3,689</u>	<u>436</u>	<u>0</u>	<u>0</u>
GROUP TOTAL	<u>1,847,541</u>	<u>3,694</u>	<u>34,704</u>	<u>29,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - University Capital Fund	14,365	0	163,784	0
Transfer In - Land Appl System				355,998
Interdepartmental Direct Service Cost Reimbursement	456,386	421,220	443,782	578,515
<b>TOTAL</b>	<b>\$ <u>10,489,752</u></b>	<b>\$ <u>9,740,466</u></b>	<b>\$ <u>8,814,781</u></b>	<b>\$ <u>12,834,254</u></b>

### FUND NO. 556 RESTRICTED WATER FUND

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<u>CHARGES FOR SERVICES</u>				
Water Facility Charge--Mains	\$ 5,650,001	\$ 6,365,448	\$ 3,708,361	\$ 1,924,206
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest On Loans	25,717	2,440	3,301	3,269
Investment Earnings	<u>382,812</u>	<u>741,247</u>	<u>160,000</u>	<u>800,000</u>
GROUP TOTAL	<u>408,529</u>	<u>743,687</u>	<u>163,301</u>	<u>803,269</u>
<b>TOTAL</b>	<b>\$ <u>6,058,530</u></b>	<b>\$ <u>7,109,135</u></b>	<b>\$ <u>3,871,662</u></b>	<b>\$ <u>2,727,475</u></b>

### FUND NO. 557 WATER SYSTEM FUND

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<u>INTERGOVERNMENTAL</u>				
Other Federal Grants	\$ 0	\$ 2,539	\$ 0	\$ 0
Other State Grants	<u>152,434</u>	<u>381,925</u>	<u>0</u>	<u>0</u>
GROUP TOTAL	<u>152,434</u>	<u>384,464</u>	<u>0</u>	<u>0</u>
<u>CHARGES FOR SERVICES</u>				
Sale of Water	6,829,415	7,485,973	6,651,500	7,470,166
Water Ordinance Waiver Fee	10,330	12,711	7,250	7,431
Meter and Service Installation	394,629	478,839	327,700	181,000
Hydrant Rental/Fire Service	2,150	2,100	1,500	1,538

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Health Insurance Employee Share	0	0	5,720	0
Water Frontage Fees to City	4,322	47,842	2,000	2,050
Pers-Employee Share 2.5% at 55				40,116
<b>GROUP TOTAL</b>	<b>7,240,846</b>	<b>8,027,465</b>	<b>6,995,670</b>	<b>7,702,301</b>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Interest On Loans	249	292	466	465
Investment Earnings	108,877	185,857	100,000	200,000
Interest Earnings	5,638	12,817	0	0
Rent/Concessions (Other than Rec.)	10,211	13,881	16,800	16,800
<b>GROUP TOTAL</b>	<b>124,975</b>	<b>212,847</b>	<b>117,266</b>	<b>217,265</b>
<b>OTHER REVENUE</b>				
Damage Claims	-56,241	719	0	0
Other Revenue-Developers	1,588,153	0	0	0
Sale of Publications	25	0	0	0
Sale of Equipment	4,653	10,938	0	0
<b>GROUP TOTAL</b>	<b>1,536,590</b>	<b>11,657</b>	<b>0</b>	<b>0</b>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - University Capital	13,801	0	157,361	0
Transfer In - Restricted Water Well	564,139	362,046	6,512	6,512
<b>TOTAL TRANSFERS IN</b>	<b>577,940</b>	<b>362,046</b>	<b>163,873</b>	<b>6,512</b>
Interdepartmental Direct Service				
Cost Reimbursement	46,071	50,781	22,750	31,029
<b>TOTAL</b>	<b>\$ 9,678,856</b>	<b>\$ 9,049,260</b>	<b>\$ 7,299,559</b>	<b>\$ 7,957,107</b>

### FUND NO. 558 REFUSE FUND

<b>INTERDEPARTMENTAL</b>				
Other Federal Grants	\$ 0	\$ 23,921	\$ 0	\$ 0
Congstn Mgnt Air Qlt-CMAQ	0	146,673	0	0
Other State Grants	0	38,830	0	0
<b>GROUP TOTAL</b>	<b>0</b>	<b>209,424</b>	<b>0</b>	<b>0</b>
<b>CHARGES FOR SERVICES</b>				
Health Insurance Employee Share	0	0	8,580	0
Refuse/Sanitation Service	7,364,622	7,910,386	7,612,620	8,530,548
Green Waste Collection	637,079	696,924	721,513	764,809
Curbside Recycling Program	669,074	747,414	765,547	816,780
Pers-Employee Share 2.5% at 55				50,041
<b>GROUP TOTAL</b>	<b>8,670,775</b>	<b>9,354,724</b>	<b>9,108,260</b>	<b>10,162,178</b>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	83,221	132,580	75,000	100,000

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>OTHER REVENUE</b>				
Unclassified	807	17,179	0	0
Damage Claims	774	1	0	0
Revenue Share Credit	81,571	109,386	61,600	95,479
Sale of Equipment	2,500	1,600	0	0
GROUP TOTAL	<u>85,652</u>	<u>128,166</u>	<u>61,600</u>	<u>95,479</u>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Interdepartmental Direct Service	114,610	46,426	42,183	85,124
Infrastructure Clearing Account	797,666	0	0	0
GROUP TOTAL	<u>912,276</u>	<u>46,426</u>	<u>42,183</u>	<u>85,124</u>
<b>TOTAL</b>	<b>\$ <u>9,751,924</u></b>	<b>\$ <u>9,871,320</u></b>	<b>\$ <u>9,287,043</u></b>	<b>\$ <u>10,442,781</u></b>

### FUND NO. 561 AIRPORT

<b>TAXES</b>				
Aircraft Taxes Unsecured	\$ 12,338	\$ 16,812	\$ 16,812	\$ 24,045
<b>INTERGOVERNMENTAL</b>				
Federal Funds - AIP Funding	23,167	1,455,648	500,000	1,042,190
Federal Grants-FAA	14,722	129,223	0	0
GROUP TOTAL	<u>37,889</u>	<u>1,584,871</u>	<u>500,000</u>	<u>1,042,190</u>
<b>CHARGES FOR SERVICES</b>				
Utilities Reimbursement	487	-364	1,200	850
Health Insurance Employee Share	0	0	130	0
Pers-Employee Share 2.5% at 55				5,562
Private Hangar Tiedowns	5,195	3,912	5,544	10,080
Private Hangar Ground Area	14,226	15,094	15,272	17,656
Fuel Flowage Fees	11,896	12,114	11,432	14,362
Landing Fees	5,869	15,655	12,963	12,272
Fixed Base Operations	600	900	1,800	948
GROUP TOTAL	<u>38,273</u>	<u>47,311</u>	<u>48,341</u>	<u>61,730</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	1,002	6,578	1,000	1,000
Hangar Rentals	85,719	97,094	96,000	117,541
Building Rentals	63,080	60,483	70,689	94,818
Vehicle Rental Commission	1,213	786	600	600
Lease of Ground Area	17,386	25,005	24,299	24,515
GROUP TOTAL	<u>168,400</u>	<u>189,946</u>	<u>192,588</u>	<u>238,474</u>
<b>OTHER REVENUE</b>				
Unclassified	2,347	915	2,900	2,800

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
Other Revenue-Developers	0	4,000	0	0
Snack Machine Revenue	430	396	400	495
Sale of Equipment	0	819	0	0
GROUP TOTAL	2,777	6,130	3,300	3,295
 <b>ADDITIONAL SOURCES OF REVENUE</b>				
<u>Transfer In - General Fund</u>	302,250	264,394	522,479	199,333
Transfer In - CFD Airport	27	1,531	6,487	12,641
Transfer In - Airport Ind Park	50,000	74,000	1,275,000	1,387,107
Transfer In - Fleet Replacement	8,794	16,349	0	0
TOTAL TRANSFERS IN	361,071	356,274	1,803,966	1,599,081
<b>TOTAL</b>	<b>\$ 620,748</b>	<b>\$ 2,201,344</b>	<b>\$ 2,565,007</b>	<b>\$ 2,968,815</b>

### FUND NO. 562 REFUSE CAPITAL EQUIPMENT

CHARGES FOR SERVICES				
Building Permits	\$ 256,867	\$ 274,898	\$ 191,600	\$ 113,500
Indus/Commercial Surcharge	29,562	26,747	31,447	31,448
Recycling Container Surcharge	108,009	129,982	89,550	53,730
GROUP TOTAL	394,438	431,627	312,597	198,678
 <b>RETURN ON USE OF MONEY/PROPERTY</b>				
<u>Interest On Loans</u>	174	217	369	0
Investment Earnings	11,875	13,775	1,000	1,000
GROUP TOTAL	12,049	13,992	1,369	1,000
<b>TOTAL</b>	<b>\$ 406,487</b>	<b>\$ 445,619</b>	<b>\$ 313,966</b>	<b>\$ 199,678</b>

### FUND NO. 566 RESTRICTED WATER MAINS

CHARGES FOR SERVICES				
Water Facility Charges	\$ 1,074,761	\$ 1,213,672	\$ 732,789	\$ 380,233
 <b>RETURN ON USE OF MONEY/PROPERTY</b>				
<u>Interest On Loans</u>	468	479	647	0
Investment Earnings	52,845	122,232	20,000	150,000
GROUP TOTAL	53,313	122,711	20,647	150,000
<b>TOTAL</b>	<b>\$ 1,128,074</b>	<b>\$ 1,336,383</b>	<b>\$ 753,436</b>	<b>\$ 530,233</b>

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>INTERNAL SERVICE FUNDS</b>				
<b>FUND NO. 666</b>				
<b>WORKERS' COMPENSATION INSURANCE</b>				
<b>CHARGES FOR SERVICES</b>				
Workers Compensation Revenue	\$ 1,505,900	\$ 1,010,153	\$ 1,103,660	\$ 1,077,835
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Interest on Loans	18,893	14,138	10,389	10,389
Investment Earnings	38,377	59,655	30,000	60,000
Repayment on Loan	0	0	39,612	39,612
GROUP TOTAL	57,270	73,793	80,001	110,001
<b>OTHER REVENUE</b>				
Unclassified	0	899	0	0
PERS Refund	7,200	0	50,000	61,000
Reimb Workers Comp Claims	137,769	0	0	0
GROUP TOTAL	144,969	899	50,000	61,000
<b>TOTAL</b>	<b>\$ 1,708,139</b>	<b>\$ 1,084,845</b>	<b>\$ 1,233,661</b>	<b>\$ 1,248,836</b>

### FUND NO. 667 LIABILITY INSURANCE

<b>CHARGES FOR SERVICES</b>				
Liability Insurance	\$ 820,530	\$ 1,448,786	\$ 732,536	\$ 994,425
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	16,703	35,229	10,000	30,000
<b>OTHER REVENUE</b>				
Unclassified	552	258	0	0
Damage Claims	64,003	171,635	75,000	75,000
Group Total	64,555	171,893	75,000	75,000
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Wastewater System	0	5,894	0	0
Interdepartmental Direct Service				
Cost Reimbursement	100,000	100,000	125,000	150,000
<b>TOTAL</b>	<b>\$ 1,001,788</b>	<b>\$ 1,761,802</b>	<b>\$ 942,536</b>	<b>\$ 1,249,425</b>

### FUND NO. 668 UNEMPLOYMENT INSURANCE

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>CHARGES FOR SERVICES</b>				
Unemployment Insurance	\$ 6,855	\$ 7,293	\$ 89,711	\$ 92,856
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	1	157	100	100
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer In - Employee Benefit Fund	105,151	37,743	0	0
<b>TOTAL</b>	<b>\$ 112,007</b>	<b>\$ 45,193</b>	<b>\$ 89,811</b>	<b>\$ 92,956</b>

### FUND NO. 669 EMPLOYEE BENEFITS

<b>CHARGES FOR SERVICES</b>				
Group Health/Accident Fee	\$ 4,858,679	\$ 6,126,455	\$ 7,043,868	\$ 5,677,562
Group Life Insurance Fees	56,212	67,862	62,448	82,933
Disability Insurance Fees	120,209	129,798	70,956	89,714
Vision Care Fees	119,399	140,223	176,745	181,531
Dental Care Fees	620,000	623,412	822,538	884,609
Group Health/Retiree	265,849	254,104	270,000	270,000
Teamsters Health Ins Fee	204,511	190,519	109,590	0
Employees Disability Insurance	8,626	1,015	0	0
Retirees Dental/Vision Fee	44,692	39,317	32,447	35,121
Cobra Reimbursement	9,011	0	0	0
CORE Plan Pre-Tax Employee Share				98,580
CORE Plan Life/Domestic Partner				14,300
Voluntary Cancer Insurance				12,000
Voluntary Heart/Stroke Insurance				5,000
Voluntary Pet Insurance				3,100
Voluntary Life Insurance				54,600
Voluntary Short Term Disability Insurance				26,000
Voluntary Benefit Participation Fee				3,200
GROUP TOTAL	6,307,188	7,572,705	8,588,592	7,438,250
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	37,190	97,610	8,000	150,000
<b>TOTAL</b>	<b>\$ 6,344,378</b>	<b>\$ 7,670,315</b>	<b>\$ 8,596,592</b>	<b>\$ 7,588,250</b>

### FUND NO. 670 FLEET MANAGEMENT

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>INTERGOVERNMENTAL</b>				
Other Federal Grants	\$ 0	\$ 66	\$ 0	\$ 0
State-Motor Veh Fuel License	3,569	24,790	12,430	6,000
GROUP TOTAL	<u>3,569</u>	<u>24,856</u>	<u>12,430</u>	<u>6,000</u>
<b>CHARGES FOR SERVICES</b>				
Health Insurance Employee Share	0	0	2,470	0
Vehicle Maint. and Repair Fee	2,656,225	2,934,032	3,587,214	3,960,394
Pers-Employee Share 2.5% at 55				18,304
GROUP TOTAL	<u>2,656,225</u>	<u>2,934,032</u>	<u>3,589,684</u>	<u>3,978,698</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	14,914	29,794	1,000	45,000
<b>OTHER REVENUE</b>				
Unclassified	64	1,841	0	0
Damage Claims	1,068	1,057	600	600
Sale Of Equipment	43,140	36,214	0	0
GROUP TOTAL	<u>44,272</u>	<u>39,112</u>	<u>600</u>	<u>600</u>
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Interdepartmental Direct Service Cost Reimbursement	75,175	58,477	47,878	44,597
<b>TOTAL</b>	<b>\$ <u>2,794,155</u></b>	<b>\$ <u>3,086,271</u></b>	<b>\$ <u>3,651,592</u></b>	<b>\$ <u>4,074,895</u></b>

### FUND NO. 671 FACILITIES MAINTENANCE AND OPERATION

<b>INTERGOVERNMENTAL</b>				
Other Federal Grants	\$ 0	\$ 236	\$ 0	\$ 0
<b>CHARGES FOR SERVICES</b>				
Transpo Center	2,008	3,625	2,800	2,992
Utilities Reimbursement	832	956	1,080	1,080
Facil. Maint. & Operation Charges	1,520,584	1,670,802	1,702,838	1,516,706
Parcade Common Area Maint	2,560	6,656	6,144	15,252
Health Insurance Employee Share	0	0	2,470	0
Pers-Employee Sahre 2.5% at 55				18,363
GROUP TOTAL	<u>1,525,984</u>	<u>1,682,039</u>	<u>1,715,332</u>	<u>1,554,393</u>
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	9,273	17,137	3,000	19,000
Rent & Maint. Transpo Center	80,877	92,173	81,548	160,182
Rents Parcade	24,342	51,889	39,860	40,906
GROUP TOTAL	<u>114,492</u>	<u>161,199</u>	<u>124,408</u>	<u>220,088</u>

## SOURCE OF REVENUE- ALL FUNDS

	Actual 2004-05	Actual 2005-06	Final Approved 2006-07	Approved 2007-08
<b>OTHER REVENUE</b>				
Damage Claims	12	0	0	0
Sale of Equipment	580	459	0	0
GROUP TOTAL	592	459	0	0
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Interdepartmental Direct Service				
Cost Reimbursement	1,682	1,851	0	5,174
<b>TOTAL</b>	<b>\$ 1,642,750</b>	<b>\$ 1,845,784</b>	<b>\$ 1,839,740</b>	<b>\$ 1,779,655</b>

### FUND NO. 672 SUPPORT SERVICES FUND

<b>CHARGES FOR SERVICES</b>				
Support Services Charges	\$ 2,907,887	\$ 3,346,305	\$ 4,619,509	\$ 3,611,490
Pers-Employee Share 2.5% at 55				40,540
Photocopies	2,290	543	700	600
GROUP TOTAL	2,910,177	3,346,848	4,620,209	3,652,630
<b>RETURN ON USE OF MONEY/PROPERTY</b>				
Investment Earnings	20,500	32,285	1,500	60,000
<b>MISCELLANEOUS</b>				
Unclassified	1,818	1,907	0	0
Telephone Commission	1,034	519	1,200	100
Sale of Equipment	2,383	1,241	0	0
GROUP TOTAL	5,235	3,667	1,200	100
<b>ADDITIONAL SOURCES OF REVENUE</b>				
Transfer in - General Fund	49,397	0	0	0
Transfer in - Facilities Fire	39,397	0	0	0
TOTAL TRANSFERS IN	88,794	0	0	0
Interdepartmental Direct Service				
Cost Reimbursement	29,680	29,058	15,732	20,559
<b>TOTAL</b>	<b>\$ 3,054,386</b>	<b>\$ 3,411,858</b>	<b>\$ 4,638,641</b>	<b>\$ 3,733,289</b>

### FUND NO. 673 PC MAINTENANCE AND REPAIR

<b>CHARGE FOR SERVICES</b>				
Computer Replacement Charge	\$ 386,157	\$ 474,863	\$ 625,297	\$ 762,045



## SOURCE OF REVENUE- ALL FUNDS

	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Final Approved 2006-07</u>	<u>Approved 2007-08</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	19,208	35,321	9,000	48,000
<b>TOTAL</b>	<b>\$ <u>405,365</u></b>	<b>\$ <u>510,184</u></b>	<b>\$ <u>634,297</u></b>	<b>\$ <u>810,045</u></b>

**FUND NO. 674  
FLEET REPLACEMENT FUND**

<u>CHARGE FOR SERVICES</u>				
Vehicle Replacement Fee	\$ 2,166,551	\$ 2,295,014	\$ 2,408,256	\$ 2,714,961
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest On Loans	33,048	25,509	25,512	25,512
Investment Earnings	186,554	305,445	150,000	385,000
Repayment on Loan	0	0	376,688	376,688
GROUP TOTAL	<u>219,602</u>	<u>330,954</u>	<u>552,200</u>	<u>787,200</u>
<u>MISCELLANEOUS</u>				
Damage Claims	1,145	1,136	0	0
<b>TOTAL</b>	<b>\$ <u>2,387,298</u></b>	<b>\$ <u>2,627,104</u></b>	<b>\$ <u>2,960,456</u></b>	<b>\$ <u>3,502,161</u></b>

**TOTAL \$ 138,344,691 \$ 178,982,560 \$ 185,700,460 \$ 171,309,229**

FUND BALANCE - ALL FUNDS - CITY COUNCIL ADOPTED

	Estimated Fund Balance July 1, 2007	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 07-08	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2008
<b>GOVERNMENTAL FUNDS</b>									
<b>GENERAL FUND</b>									
001 General Operating	\$ 15,536,667	\$ 34,211,717	\$ 5,835,713	\$ 1,359,709	\$ 56,943,806	\$ 38,485,929	\$ 80,529	\$ 5,210,909	\$ 13,166,439
002 Cash Basis Fund	4,000,000	0	0	0	4,000,000	0	0	0	4,000,000
003 Fire Station Operating Reserve	0	0	0	0	0	0	0	0	0
Total	\$ 19,536,667	\$ 34,211,717	\$ 5,835,713	\$ 1,359,709	\$ 60,943,806	\$ 38,485,929	\$ 80,529	\$ 5,210,909	\$ 17,166,439
<b>SPECIAL REVENUE FUNDS</b>									
005 Downtown Parking	\$ 127,942	\$ 68,740	\$ 0	\$ 0	\$ 196,682	\$ 180,736	\$ 1,546	\$ 14,400	\$ 0
006 Downtown	33,878	114,696	0	0	148,574	94,996	53,578	0	0
007 Local Transportation	434,856	172,666	0	0	607,522	0	0	607,522	0
009 2105 Gas Tax	1,422	473,000	0	0	474,422	0	0	474,422	0
010 2106 Gas Tax	377	248,000	0	0	248,377	0	0	248,377	0
011 2107 Gas Tax	1,977	632,400	0	0	634,377	0	0	634,377	0
012 2107.5 Gas Tax	337	7,500	0	0	7,837	0	0	7,837	0
013 Traffic Safety	26,281	184,000	0	0	210,281	210,277	0	0	4
016 Traffic Congestion	289,829	0	0	0	289,829	0	0	289,829	0
017 Development Services	5,086,062	4,175,791	1,347,427	128,870	10,738,150	6,970,896	584,308	46,440	3,136,506
018 Housing Administration and Operations	14,293	3,243,110	0	361,330	3,618,733	1,705,259	349,643	1,563,831	0
021 Street Trees	22,228	14,280	8,461	1,327,593	1,372,562	1,276,610	95,952	0	0
022 Streets and Streetlights	30,586	273,872	58,514	2,972,377	3,335,349	2,853,940	481,409	0	0
024 Recreation and Park Programs	3,398	852,567	0	3,450,766	4,306,731	3,835,712	466,173	0	4,846
025 Surface Transportation Program	2,020,785	618,607	0	0	2,639,392	0	0	2,639,392	0
026 Parking Enforcement	295,559	0	0	0	295,559	0	0	295,559	0
027 Proposition 172	39,055	320,000	0	0	359,055	0	0	359,055	0
029 Public Works Administration	554,501	43,330	1,584,698	0	2,182,529	1,491,765	10,125	0	680,639
031 Unrestricted Housing Program Income	42,537	3,000	0	0	45,537	0	0	0	45,537
033 Housing-HOME Grants	-63,242	1,909,477	0	0	1,846,235	1,222,063	6,848	31,500	585,824
034 Housing-BEGIN Program	63,593	30,000	0	0	93,593	93,593	0	0	0
035 Office Traffic Safety Grant	-1,724	242,630	0	0	240,906	230,777	0	0	10,129
036 Child Development	146,603	218,021	0	0	364,624	345,746	2,130	0	16,748
038 Supplemental Law Enforcement Services	3,511	100,000	0	0	103,511	0	0	103,511	0
041 1992 State Home Housing	0	27,000	0	0	27,000	27,000	0	0	0
042 1993 State Home Housing	166,139	30,000	0	0	196,139	196,139	0	0	0
044 Facilities Roadways	6,618,843	2,393,604	0	0	9,012,447	0	25,901	8,807,273	179,273
045 Facilities Traffic Signals	-62,656	145,343	0	0	82,687	0	5,408	105,887	-28,608

FUND BALANCE - ALL FUNDS - CITY COUNCIL ADOPTED

	Estimated Fund Balance July 1, 2007	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 07-08	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2008
046 Facilities Fire	392,547	468,578	0	0	861,125	0	8,591	0	852,534
047 Facilities Police	2,287,896	278,530	0	0	2,566,426	0	6,000	50,000	2,510,426
048 Facilities Park	378,642	526,968	0	0	905,610	0	8,435	259,468	637,707
050 Justice Assistance Grant	245	400	0	0	645	200	0	0	445
054 Facilities Roadways Developers	-3,246,096	2,218,604	0	0	-1,027,492	2,462,701	0	91,464	-3,581,657
055 Facilities Traffic Developers	-66,347	164,343	0	0	97,996	171,689	3,965	2,872	-80,530
056 Facilities Fire Developers	814,976	498,578	0	0	1,313,554	0	3,965	4,325	1,305,264
057 Facilities Police Developers	1,638,991	253,530	0	0	1,892,521	0	3,965	50,000	1,838,556
058 Facilities Park Developers	-1,220,618	516,968	0	0	-703,650	343,052	3,965	9,615	-1,060,282
061 Measure C	2,872,024	6,154,417	0	0	9,026,441	8,066,093	537,287	0	423,061
062 Developer Capital Fee	104,182	2,500	0	0	106,682	0	0	0	106,682
100 Maintenance Districts	1,022,579	742,316	0	54,641	1,819,536	790,281	103,484	0	925,771
150 CFD-Formation	230,097	0	0	0	230,097	229,534	0	0	563
155 CFD-Administration	1,196	20,584	0	0	21,780	0	2,996	18,784	0
156 CFD-Public Safety Fire	45,563	1,018,139	0	0	1,063,702	860,134	203,568	0	0
157 CFD-Public Safety PD	96,556	1,165,884	0	0	1,262,440	1,197,780	64,660	0	0
158 CFD-PW Parks Maintenance	13,620	116,386	6,359	0	136,365	133,369	2,996	0	0
159 CFD-Street Trees	1,870	30,382	0	0	32,252	0	2,996	29,256	0
160 CFD-Street Maint/Lights	4,320	67,653	0	0	71,973	0	2,996	68,977	0
161 CFD-Development Services	829	18,205	0	0	19,034	0	2,996	16,033	5
162 CFD-Parks & Community Services	2,877	44,759	0	0	47,636	0	2,996	44,640	0
163 CFD-Airport	971	14,666	0	0	15,637	0	2,996	12,641	0
164-178 Community Facilities Districts	173,073	428,050	0	0	601,123	419,859	8,191	0	173,073
299 Maint Dist Pump Replacement	308,766	20,092	0	0	328,858	328,858	0	0	0
Total	\$ 21,755,729	\$ 31,312,166	\$ 3,005,459	\$ 8,295,577	\$ 64,368,931	\$ 35,739,059	\$ 3,060,069	\$ 16,887,287	\$ 8,682,516
<b>CAPITAL PROJECT FUNDS</b>									
442 Park Reserve	\$ 2,035,932	\$ 2,477,587	0	\$ 108,510	\$ 4,622,029	\$ 4,622,029	0	0	0
443 Fahrens Park	547,298	45,000	0	0	592,298	393,395	0	0	198,903
448 Airport Industrial Park	2,371,300	765,000	0	0	3,136,300	1,221,050	0	1,387,107	528,143
449 Fire Station Project	70	0	0	4,325	4,395	4,325	0	0	70
450 Streets and Signals Capital Improvements	0	167,763	0	11,919,096	12,086,859	12,086,859	0	0	0
451 Police Mobile Data Terminal CIP	91,361	0	0	0	91,361	91,361	0	0	0
453 PCE Remediation CIP	5,996	0	0	0	5,996	0	0	0	5,996
454 Fire Station # 55 CIP	61,239	0	0	0	61,239	0	0	0	61,239
456 2004 Water Revenue Bond CIP	3,894,821	0	0	0	3,894,821	3,894,821	0	0	0
457 2004 Sewer Revenue Bond CIP	8,984,336	0	0	0	8,984,336	8,984,336	0	0	0

FUND BALANCE - ALL FUNDS - CITY COUNCIL ADOPTED

	Estimated Fund Balance July 1, 2007	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 07-08	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2008
458 Bellevue Ranch East CIP	2,150,739	0	0	0	2,150,739	1,772,122	0	0	378,617
459 Bellevue Ranch West CIP	6,752,130	0	0	0	6,752,130	6,686,396	0	0	65,734
460 Moraga Development CIP	4,940,557	0	0	0	4,940,557	4,858,962	0	0	81,595
Total	<u>\$ 31,835,779</u>	<u>\$ 3,455,350</u>	<u>\$ 0</u>	<u>\$ 12,031,931</u>	<u>\$ 47,323,060</u>	<u>\$ 44,615,656</u>	<u>\$ 0</u>	<u>\$ 1,387,107</u>	<u>\$ 1,320,297</u>
<b>DEBT SERVICE FUND</b>									
333 North Merced Sewer Refunding Fund	\$ 892,013	\$ 421,917	\$ 0	\$ 0	\$ 1,313,930	\$ 398,520	\$ 19,051	\$ 0	\$ 896,359
338 Liberty Park Assessmt. District	48,363	56,117	0	0	104,480	44,753	1,183	0	58,544
340 16th Street Assessment District	45,967	48,008	0	0	93,975	47,155	1,179	0	45,641
342 Fahren's Park	648,740	503,718	0	0	1,152,458	476,835	1,226	0	674,397
343 Bellevue Ranch Development East	1,454,099	841,857	0	0	2,295,956	838,846	5,613	0	1,451,497
344 University Capital Charge	39,281	382,298	0	0	421,579	381,298	0	0	40,281
345 Bellevue Ranch Development West	301,852	525,737	0	0	827,589	468,798	16,798	0	341,993
346 Moraga Development CFD	192	414,241	0	0	414,433	288,245	19,465	0	106,723
Total	<u>\$ 3,430,507</u>	<u>\$ 3,193,893</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,624,400</u>	<u>\$ 2,944,450</u>	<u>\$ 64,515</u>	<u>\$ 0</u>	<u>\$ 3,615,435</u>
<b>AGENCY AND TRUST FUNDS</b>									
771 Missing Children Monument Trust	12,149	0	0	0	12,149	0	0	0	12,149
778 Youth Programs Endowment	180,768	6,000	0	0	186,768	0	0	0	186,768
779 Asset Forfeiture Trust	218,012	0	0	0	218,012	0	0	215,000	3,012
795 Wahneta Hall Trust	171,128	7,500	0	0	178,628	11,350	0	0	167,278
Total	<u>\$ 582,057</u>	<u>\$ 13,500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 595,557</u>	<u>\$ 11,350</u>	<u>\$ 0</u>	<u>\$ 215,000</u>	<u>\$ 369,207</u>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>\$ 77,140,739</u>	<u>\$ 72,186,626</u>	<u>\$ 8,841,172</u>	<u>\$ 21,687,217</u>	<u>\$ 179,855,754</u>	<u>\$ 121,796,444</u>	<u>\$ 3,205,113</u>	<u>\$ 23,700,303</u>	<u>\$ 31,153,894</u>
<b>PROPRIETARY TYPE FUNDS</b>									
<b>ENTERPRISE FUNDS</b>									
550 Wastewater Treatment Lines Component	\$ 2,337,397	\$ 647,325	\$ 0	\$ 0	\$ 2,984,722	\$ 2,984,722	\$ 0	\$ 0	\$ 0
551 Wastewater Treatment Plant Component	9,585,884	6,202,641	0	0	15,788,525	15,788,525	0	0	0
552 Wastewater Revolving	127,185	4,393	0	0	131,578	131,578	0	0	0
553 Wastewater System	5,182,107	11,899,741	578,515	355,998	18,016,361	9,660,374	1,628,413	0	6,727,574
556 Restricted Water System	24,452,832	2,727,475	0	0	27,180,307	27,173,795	0	6,512	0
557 Water System	3,848,505	7,919,566	31,029	6,512	11,805,612	7,320,582	1,378,636	37	3,106,357
558 Refuse	2,540,002	10,357,657	85,124	0	12,982,783	10,128,660	1,851,390	0	1,002,733
559 Land Application	355,998	0	0	0	355,998	355,998	0	0	0

FUND BALANCE - ALL FUNDS - CITY COUNCIL ADOPTED

	Estimated Fund Balance July 1, 2007	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 07-08	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2008
561 Airport	32,493	1,369,734	0	1,599,081	3,001,308	2,914,658	78,316	0	8,334
562 Refuse Capital Equipment	-10,200	199,678	0	0	189,478	189,478	0	0	0
566 Restricted Water Mains	4,843,092	530,233	0	0	5,373,325	5,373,325	0	0	0
Total	<u>\$ 53,295,295</u>	<u>\$ 41,858,443</u>	<u>\$ 694,668</u>	<u>\$ 1,961,591</u>	<u>\$ 97,809,997</u>	<u>\$ 82,021,695</u>	<u>\$ 4,936,755</u>	<u>\$ 6,549</u>	<u>\$ 10,844,998</u>
<b>INTERNAL SERVICE FUNDS</b>									
666 Workers' Comp. Insurance	\$ 1,293,861	\$ 1,248,836	\$ 0	\$ 0	\$ 2,542,697	\$ 2,388,810	\$ 153,887	\$ 0	\$ 0
667 Liability Insurance	745,218	1,099,425	150,000	0	1,994,643	1,618,591	376,052	0	0
668 Unemployment Ins.	70	92,956	0	0	93,026	90,814	2,212	0	0
669 Employee Benefit	2,236,343	7,588,250	0	0	9,824,593	9,667,765	156,828	0	0
670 Fleet Management	803,251	4,030,298	44,597	0	4,878,146	3,845,794	212,489	0	819,863
671 Facilities Maintenance and Operation	388,511	1,774,481	5,174	0	2,168,166	1,881,619	5,567	8,075	272,905
672 Support Services	1,229,046	3,712,730	20,559	0	4,962,335	4,623,133	106,799	0	232,403
673 PC Replacement and Repair	1,535,287	810,045	0	0	2,345,332	2,345,332	0	0	0
674 Fleet Replacement	11,065,818	3,502,161	0	0	14,567,979	3,000,000	0	0	11,567,979
Total	<u>\$ 19,297,405</u>	<u>\$ 23,859,182</u>	<u>\$ 220,330</u>	<u>\$ 0</u>	<u>\$ 43,376,917</u>	<u>\$ 29,461,858</u>	<u>\$ 1,013,834</u>	<u>\$ 8,075</u>	<u>\$ 12,893,150</u>
<b>TOTAL PROPRIETARY FUNDS</b>	<u>\$ 72,592,700</u>	<u>\$ 65,717,625</u>	<u>\$ 914,998</u>	<u>\$ 1,961,591</u>	<u>\$ 141,186,914</u>	<u>\$ 111,483,553</u>	<u>\$ 5,950,589</u>	<u>\$ 14,624</u>	<u>\$ 23,738,148</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 149,733,439</u>	<u>\$ 137,904,251</u>	<u>\$ 9,756,170</u>	<u>\$ 23,648,808</u>	<u>\$ 321,042,668</u>	<u>\$ 233,279,997</u>	<u>\$ 9,155,702</u>	<u>\$ 23,714,927</u>	<u>\$ 54,892,042</u>

GENERAL FUND SUMMARY - FUND 001

RECEIPTS

Revenue:		
Taxes	\$	30,647,183
Licenses and Permits		47,650
Fines, Forfeitures and Penalties		461,000
Use of Money and Property		882,266
From Other Agencies		765,140
Charges for Services		1,203,688
Other Revenue		<u>204,790</u>
	\$	<u>34,211,717</u>

Transfers In:		
Fire Station Reserve Fund		0
Development Services		37,800
Housing Fund		230,000
Parking Enforcement		295,559
SLES Fund		103,511
Fire Station Capital Project Fund		0
Facilities		100,000
CFD Administration Fund		18,784
Asset Forfeiture Fund		215,000
Prop 172 Funds		<u>359,055</u>
		<u>1,359,709</u>

Reimbursements:		
Administrative Reimbursement		4,336,677
Interdepartmental Direct Service		
Cost Reimbursement		<u>1,499,036</u>
		<u>5,835,713</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 41,407,139

EXPENDITURES

Recommended Appropriations:		
Salaries		27,954,745
Materials, Supplies, and Services		9,345,485
Acquisitions		439,795
Debt Service		<u>498,769</u>
		<u>38,238,794</u>
Administrative Reimbursement		31,932
Interdepartmental Direct Service Cost		<u>48,597</u>
		<u>80,529</u>
		<u>38,319,323</u>

Transfers Out:		
Maintenance Districts Fund		26,840
Street/Subdivision Trees Fund		1,298,337
Street Maintenance/Lights		648,873
Recreation and Parks Programs Fund		2,599,120
Project Area 2 - CIP		438,406
Airport Fund		<u>199,333</u>
		<u>5,210,909</u>

TOTAL APPROPRIATIONS AND TRANSFERS 43,530,232

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (2,123,093)

Estimated Balance - July 1, 2007 15,536,667

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 13,413,574

Capital Projects - New		109,000
- Carryover		<u>138,135</u>
		<u>247,135</u>

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 13,166,439

**CASH BASIS FUND SUMMARY - FUND 002**

**Estimated Balance - July 1, 2007** **\$ 4,000,000**

**RECOMMENDED ENDING BALANCE - June 30, 2008** **\$ 4,000,000**

**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 of the city on a cash basis. A reserve shall be built up in this fund from any available sources in an amount which the 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 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."**

**DOWNTOWN PARKING FUND SUMMARY - FUND 005**

**RECEIPTS**

Revenue:

Charges For Services	\$	68,740
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>68,740</b>
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**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies and Services	\$	134,403	134,403
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Administrative Reimbursement		1,546	1,546
			135,949

Transfers Out:

Maintenance District Fund		14,400	14,400
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>150,349</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(81,609)</b>
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Estimated Balance - July 1, 2007		127,942
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>46,333</b>
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Capital Projects - New		0
- Carryover		46,333

<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	\$	<b>0</b>
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"In lieu of providing off-street parking within a special assessment parking district, an owner may pay to the City a sum equal to \$1,200 per parking space, which money shall be deposited in a special fund and used for providing, improving or maintaining off-street parking facilities in said district." Merced Municipal Code Section 20.58.510

Parking spaces in city lots are available for lease on a quarterly basis. The number and location of such spaces shall be designated by the Director of Redevelopment. Merced Municipal Code Section 10.28.420

The Downtown Parking Fund is used for the collection and disbursement of any funds under the above-referenced code sections.



**DOWNTOWN FUND SUMMARY - FUND 006**

**RECEIPTS**

**Revenue:**

**Taxes** \$ 114,696

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 114,696

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** 94,996

**Administrative Reimbursement** 35,330

**Interdepartmental Direct Service Cost  
Reimbursement** 18,248

**TOTAL APPROPRIATIONS AND TRANSFERS** 148,574

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (33,878)

**Estimated Balance - July 1, 2007** 33,878

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Downtown Fund accounts for activity within the "Business Improvement Area A" which was established for the promotion, improvements to capital items, and such other uses as the City Council, upon the recommendation of the advisory board, shall approve 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 SUMMARY - FUND 007

RECEIPTS

Revenue:

From Other Agencies - Local Transportation  
Assistance

\$ 172,666

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

172,666

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund

607,522

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS AND TRANSFERS

(434,856)

Estimated Balance - July 1, 2007

434,856

RECOMMENDED ENDING BALANCE - June 30, 2008

\$ 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 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

RECEIPTS

Revenue:

From Other Agencies \$ 473,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 473,000

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund 474,422

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (1,422)

Estimated Balance - July 1, 2007 1,422

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

Section 2105 of the Streets and Highways Code provides that 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

RECEIPTS

Revenue:

From Other Agencies \$ 248,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 248,000

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund 248,377

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (377)

Estimated Balance - July 1, 2007 377

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

Section 2106 of the Streets and Highways Code provides that 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.

2107 GAS TAX FUND SUMMARY - FUND 011

RECEIPTS

Revenue:

From Other Agencies \$ 632,400

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 632,400

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund 634,377

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (1,977)

Estimated Balance - July 1, 2007 1,977

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

Section 2107 of the Streets and Highway Code provides that 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

RECEIPTS

Revenue:

From Other Agencies \$ 7,500

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 7,500

EXPENDITURES

Transfers Out:

Development Services Fund 7,837

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (337)

Estimated Balance - July 1, 2007 337

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

Section 2107.5 of the Streets and Highway Code provides that 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

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties \$ 184,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 184,000

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services 210,277

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (26,277)

Estimated Balance - July 1, 2007 26,281

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 4

Vehicle Code Section 42200 provides that fines and forfeitures which a city receives as a result of arrests by city officers for Vehicle Code violations must 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.

TRAFFIC CONGESTION FUND SUMMARY - FUND 016

RECEIPTS

Revenue:		
Intergovernmental	\$	<u>0</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 0

EXPENDITURES

Transfers Out:		
Street Maintenance/Lighting Fund		<u>289,829</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (289,829)

Estimated Balance - July 1, 2007		<u>289,829</u>
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RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

AB 2918 Traffic Congestion Relief



**DEVELOPMENT SERVICES FUND - FUND 017**

**RECEIPTS**

**Revenue:**

Licenses and Permits	\$ 1,253,000	
Charges For Services	2,472,102	
Use of Money and Property	89	
Other Revenue	<u>450,600</u>	\$ 4,175,791

**Reimbursements:**

Administrative Reimbursement	34,510	
Interdepartmental Direct Service Cost Reimbursement	<u>1,312,917</u>	1,347,427

**Transfers In:**

Housing	73,500	
Housing -Federal Home	31,500	
CFD Development Services	16,033	
2107.5 Gas Tax Fund	<u>7,837</u>	<u>128,870</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 5,652,088

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	5,119,015	
Materials, Supplies, and Services	1,785,444	
Acquisitions	<u>66,437</u>	6,970,896

Administrative Reimbursement	487,813	
Interdepartmental Direct Service Cost	<u>96,495</u>	<u>584,308</u>
		7,555,204

**Transfers Out:**

General Fund	37,800	
Recreation and Parks Programs Fund	<u>8,640</u>	<u>46,440</u>

**TOTAL APPROPRIATIONS AND TRANSFERS** 7,601,644

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (1,949,556)

**Estimated Balance - July 1, 2007** 5,086,062

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 3,136,506

The Development Services Fund was established 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**

**RECEIPTS**

**Revenue:**

From Other Agencies	\$ 2,837,371	
Use of Money and Property	400,000	
Charges for Services	<u>5,739</u>	
		\$ 3,243,110

**Transfers In:**

Gateway Debt Service Fund		<u>361,330</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 3,604,440

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	297,734	
Materials, Supplies and Services	1,406,725	
Acquisitions	<u>800</u>	1,705,259

Administrative Reimbursement	91,190	
Interdepartmental Direct Service Cost	<u>258,453</u>	<u>349,643</u>
		2,054,902

**Transfers Out:**

General Fund	230,000	
Development Services Fund	73,500	
Recreation & Park Program	626,793	
Streets Signals CIP	272,208	
Gateway Debt Service	<u>361,330</u>	<u>1,563,831</u>

**TOTAL APPROPRIATIONS AND TRANSFERS** 3,618,733

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (14,293)

**Estimated Balance - July 1, 2007** 14,293

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Housing Fund 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, and support to other funds which provide grant eligible services such as Community Police.

**STREET TREES FUND SUMMARY - FUND 021**

**RECEIPTS**

**Revenue:**

Charges for Services		\$	14,280
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**Reimbursements:**

Interdepartmental Direct Service Cost			
Reimbursement			8,461

**Transfers In:**

General Fund	\$	1,298,337	
CFD PW Streets		<u>29,256</u>	<u>1,327,593</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<b>1,350,334</b>
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**EXPENDITURES**

**Recommended Appropriations:**

Salaries		920,714	
Materials, Supplies, and Services		<u>355,896</u>	1,276,610

Administrative Reimbursement		81,783	
Interdepartmental Direct Service Cost		<u>14,169</u>	<u>95,952</u>
			1,372,562

<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			<b>(22,228)</b>
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Estimated Balance - July 1, 2007			<u>22,228</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>		\$	<u><u>0</u></u>
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**STREETS AND STREETLIGHTS FUND SUMMARY - FUND 022**

**RECEIPTS**

**Revenue:**

Charges for Services	\$ 273,772	
Other	<u>100</u>	\$ 273,872

**Reimbursements:**

Interdepartmental Direct Service Cost Reimbursement	<u>58,514</u>	58,514
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**Transfers In:**

General Fund	648,873	
Local Transportation Fund	607,522	
2105 Gas Tax Fund	474,422	
2106 Gas Tax Fund	248,377	
2107 Gas Tax Fund	634,377	
CFD - PW Streets	68,977	
Traffic Congestion Relief Fund	<u>289,829</u>	<u>2,972,377</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 3,304,763

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	1,445,569	
Materials, Supplies, and Services	<u>1,243,835</u>	2,689,404
Administrative Expense	223,579	
Interdepartmental Direct Service Cost	<u>257,830</u>	<u>481,409</u>
		3,170,813

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 133,950

Estimated Balance - July 1, 2007 30,586

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 164,536

Capital Projects - New	0	
- Carryover	<u>164,536</u>	<u>164,536</u>

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

**PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 024**

**RECEIPTS**

**Revenue:**

Intergovernmental	\$ 191,159	
Charges For Services	335,361	
Use of Money and Property	7,300	
Other Revenue	<u>318,747</u>	\$ 852,567

**Transfers In:**

CFD Parks & Community Service Fund	44,640	
General Fund	2,599,120	
Development Service Fund	8,640	
Housing Fund	626,793	
Facilities-Park	160,573	
Gateways CIP Fund	3,000	
RDA General Fund	<u>8,000</u>	<u>3,450,766</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 4,303,333

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	1,552,949	
Materials, Supplies, Services	1,214,417	
Acquisitions	<u>10,309</u>	2,777,675
Administrative Reimbursement	179,265	
Interdepartmental Direct Service Cost	<u>286,908</u>	<u>466,173</u>
		3,243,848

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 1,059,485

Estimated Balance - July 1, 2007 3,398

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 1,062,883

Capital Projects - New	44,216	
- Carryover	<u>1,013,821</u>	<u>1,058,037</u>

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 4,846

**SURFACE TRANSPORTATION PROGRAM FUND SUMMARY - FUND 025**

**RECEIPTS**

**Revenue:**

<b>From Other Agencies</b>	<b>\$ 616,107</b>
<b>Use of Money and Property</b>	<u><b>2,500</b></u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **\$ 618,607**

**EXPENDITURES**

**Transfer Out:**

<b>Streets and Signals CIP Fund</b>	<u><b>2,639,392</b></u>
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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **(2,020,785)**

<b>Estimated Balance - July 1, 2007</b>	<u><b>2,020,785</b></u>
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**RECOMMENDED ENDING BALANCE - June 30, 2008** **\$ 0**

**The Surface Transportation Program 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.**

**PARKING ENFORCEMENT FUND - FUND 026**

**EXPENDITURES**

**Recommended Appropriations:**

**Transfer out**

**General Fund**

**\$ 295,559**

**Estimated Balance - July 1, 2007**

**295,559**

**ESTIMATED ENDING BALANCE - June 30, 2008**

**\$ 0**

**The Parking Enforcement Fund accounts for monies collected and disbursed for support of parking enforcement within the City of Merced and citation processing for outside agencies.**

PROPOSITION 172 FUND SUMMARY - FUND 027

RECEIPTS

Revenue:

Taxes

\$ 320,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

320,000

EXPENDITURES

Transfers Out:

General Fund

359,055

TOTAL APPROPRIATIONS

359,055

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(39,055)

Estimated Balance - July 1, 2007

39,055

ESTIMATED ENDING BALANCE - June 30, 2008

\$ 0

Proposition 172 Fund accounts for one-half cent sales tax revenues restricted for the purpose of supporting public safety services. Allocation is based on 5% of the county-wide Public Safety Administration Fund then multiplied by the City's sales tax allocation factor.



**PUBLIC WORKS ADMINISTRATION FUND SUMMARY - FUND 029**

**RECEIPTS**

**Revenue:**

<b>Charges for Services</b>	\$	22,530	
<b>Use of Money and Property</b>		20,000	
<b>Miscellaneous</b>		<u>800</u>	43,330

**Reimbursements:**

<b>Administrative Reimbursement</b>		794,469	
<b>Interdepartmental Direct Service</b>			
<b>Cost Reimbursement</b>		<u>790,229</u>	<u>1,584,698</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

1,628,028

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>		1,167,390	
<b>Materials, Supplies, and Services</b>		299,475	
<b>Acquisitions</b>		<u>24,900</u>	1,491,765

<b>Interdepartmental Direct Service Cost</b>		<u>10,125</u>	<u>10,125</u>
			1,501,890

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

126,138

**Estimated Balance - July 1, 2007**

554,501

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 680,639

The Public Works Administration Fund budget reflects administrative costs for all Public Works Operations, Safety Specialist and all Public Works clerical support.

UNRESTRICTED HOUSING PROGRAM INCOME FUND SUMMARY - FUND 031

RECEIPTS

Revenue:

Use of Money and Property \$ 3,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,000

EXPENDITURES

Transfers Out:

Youth Programs 0

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 3,000

Estimated Balance - July 1, 2007 42,537

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 45,537

This fund is used to account for loan repayments on loans from Rental Rehabilitation Grants received in prior years.

**HOME GRANTS FUND SUMMARY - FUND 033**

**RECEIPTS**

**Revenue:**

Intergovernmental	\$ 1,509,477	
Use of Money and Property	<u>400,000</u>	\$ <u>1,909,477</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

1,909,477

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services	1,222,063	1,222,063
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Administrative Reimbursement	<u>6,848</u>	<u>6,848</u>
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1,228,911

**Transfers Out:**

Development Services		<u>31,500</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS**

1,260,411

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

649,066

**Estimated Balance - July 1, 2007**

(63,242)

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 585,824

The HOME Grant funds are used for providing loans for the purpose of housing low and moderate income persons.

**BEGIN GRANT FUND SUMMARY - FUND 034**

**RECEIPTS**

**Revenue:**

**Use of Money and Property** \$ 30,000

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION** 30,000

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** 93,593

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (63,593)

**Estimated Balance - July 1, 2007** 63,593

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The BEGIN Fund is used to account for Building Equity and Growth in Neighborhoods (BEGIN) funds.

**OFFICE TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 035**

**RECEIPTS**

**Revenue:**

Intergovernmental	\$ 236,545	
Charges for Services	<u>6,085</u>	\$ <u>242,630</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 242,630

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	219,571	
Travel & Meetings	1,083	
Materials, Supplies, and Services	<u>10,123</u>	<u>230,777</u>

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 11,853

Estimated Balance - July 1, 2007 (1,724)

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 10,129

**This fund is used to account for the Office of Traffic Safety grant funds.**

**CHILD DEVELOPMENT FUND SUMMARY - FUND 036**

**RECEIPTS**

Revenue:

From Other Agencies	\$ 213,021	
Return On Use of Money/Property	<u>5,000</u>	\$ <u>218,021</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 218,021

**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies, and Services	345,746	345,746
Administrative Reimbursement	<u>2,130</u>	<u>2,130</u>
		<u>347,876</u>

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (129,855)

Estimated Balance - July 1, 2007 146,603

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 16,748

Pursuant to the provisions of the Federal Block Grant the City of Merced, as grantee, shall maintain a special revenue fund entitled "Child Development Fund" for the receipt and distribution of proceeds from the grant.

The City sub-contracts with the Merced City School District for the operations of this program, including all day care for school age children for "off-track" students, after school care for "on-track" students; and, summer care for traditionally tracked students. The grant, in part, subsidizes income qualified families for this program.

This program was previously referred to as the Youth Enrichment Program - YEP.

**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND SUMMARY - FUND 038**

**RECEIPTS**

Revenue:

From Other Agencies

\$ 100,000

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

100,000

**EXPENDITURES**

Transfer Out:

General Fund

103,511

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(3,511)

Estimated Balance - July 1, 2007

3,511

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 0

AB 3229 established a Supplemental Law Enforcement Services Fund (SLESF) to be established by each county treasurer. The funds are to be allocated 12 1/2% to the county sheriff, 12 1/2% to the district attorney and 75% to uniformed enforcement agencies within the county in accordance with relative population of the cities within the county and unincorporated area of the county. All funds allocated to a city shall be deposited in a SLESF established in the city treasury.

Monies allocated from a SLESF to a recipient entity shall be expended exclusively to provide front line law enforcement services, and shall not be used to replace, any existing funding for front line enforcement services provided by that entity.

There is in each county a Supplemental Law Enforcement Oversight Committee (SLEOC), consisting of five members as follows: One municipal police chief, The county sheriff, The district attorney, The county's executive officer, and one city manager. The SLEOC shall determine whether recipient entities have expended monies received from the SLESF in compliance with the law.

1992 STATE HOME HOUSING FUND SUMMARY - FUND 041

RECEIPTS

Revenue:

Use of Money and Property

\$ 27,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

27,000

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services

27,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2007

RECOMMENDED ENDING BALANCE - June 30, 2008

\$ 0



1993 STATE HOME HOUSING FUND SUMMARY FUND 042

RECEIPTS

Revenue:

Use of Money and Property

\$ 30,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

30,000

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services

196,139

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(166,139)

Estimated Balance - July 1, 2007

166,139

RECOMMENDED ENDING BALANCE - June 30, 2008

\$ 0

**FACILITIES ROADWAYS FUND SUMMARY - FUND 044**

**RECEIPTS**

Revenue:

Charges For Services	\$ 2,193,604	
Use of Money and Property	<u>200,000</u>	\$ <u>2,393,604</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 2,393,604

**EXPENDITURES**

Recommended Appropriations:

Administrative Reimbursement	21,936	
Cost Reimbursement	<u>3,965</u>	25,901

Transfer Out:

Streets/Signals CIP		<u>8,807,273</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 8,833,174

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (6,439,570)

Estimated Balance - July 1, 2007 6,618,843

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 179,273

Capital Projects - New                     

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 179,273

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for facilities fees collected for the project category Roadways, Bridges and Railroad Crossing to be used for city installation of public improvements. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 054.

**FACILITIES TRAFFIC SIGNALS FUND SUMMARY - FUND 045**

**RECEIPTS**

Revenue:

Charges For Services	\$ 144,343	
Use of Money and Property	<u>1,000</u>	\$ <u>145,343</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 145,343

**EXPENDITURES**

Recommended Appropriations:

Administrative Reimbursement	1,443	
Cost Reimbursement	<u>3,965</u>	5,408

Transfers Out:

Streets/Signals CIP		<u>105,887</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS OUT** 111,295

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 34,048

Estimated Balance - July 1, 2007 (62,656)

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ (28,608)

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for the facilities fees collected for the project category Traffic Signals to be used for city installation of public improvements. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 055.

**FACILITIES FIRE FUND SUMMARY - FUND 046**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	\$	<b>462,578</b>	
<b>Use of Money and Property</b>		<u><b>6,000</b></u>	\$ <u><b>468,578</b></u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **468,578**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Administrative Reimbursement</b>		<b>4,626</b>	
<b>Cost Reimbursement</b>		<u><b>3,965</b></u>	<u><b>8,591</b></u>

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **459,987**

**Estimated Balance - July 1, 2007** **392,547**

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ **852,534**

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for the facilities fees collected for the project category Fire to be used for city installation of public improvements. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 056.

**FACILITIES POLICE FUND SUMMARY - FUND 047**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 203,530	
Use of Money and Property	<u>75,000</u>	\$ <u>278,530</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 278,530

**EXPENDITURES**

**Recommended Appropriations:**

Administrative Reimbursement	2,035	
Cost Reimbursement	<u>3,965</u>	<u>6,000</u>

**Transfer Out:**

General Fund		<u>50,000</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 56,000

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 222,530

**Estimated Balance - July 1, 2007** 2,287,896

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 2,510,426

**Capital Projects - New**                     

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 2,510,426

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for the facilities fees collected for the project category Police to be used for city installation of public improvements. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 057.

**FACILITIES PARKS FUND SUMMARY - FUND 048**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 446,968	
Use of Money and Property	<u>80,000</u>	\$ <u>526,968</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 526,968

**EXPENDITURES**

**Recommended Appropriations:**

Administrative Reimbursement	4,470	
Cost Reimbursement	<u>3,965</u>	8,435

**Transfers Out:**

Recreation and Parks Program	160,573	
Park Reserve CIP	<u>98,895</u>	<u>259,468</u>

**TOTAL APPROPRIATIONS** 267,903

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 259,065

**Estimated Balance - July 1, 2007** 378,642

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 637,707

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

This fund is to account the facilities fees collected for the project category Parks, Recreation and Bikeways to be used for city installation of public improvements. The fees designated for developer reimbursements of installed PFFP improvements are accounted for in Fund 058.

JUSTICE ASSISTANCE GRANT 050

RECEIPTS

Revenue:

Federal Government Grant	\$	200		
Use of Money and Property		<u>200</u>	\$	<u>400</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 400

EXPENDITURES

Recommended Appropriations:

Acquisitions		<u>200</u>
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TOTAL APPROPRIATIONS 200

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 200

Estimated Balance - July 1, 2007 245

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 445

**FACILITIES ROADWAYS DEVELOPER FUND SUMMARY - FUND 054**

**RECEIPTS**

Revenue:

Charges For Services	\$ 2,193,604	
Use of Money and Property	<u>25,000</u>	\$ <u>2,218,604</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 2,218,604

**EXPENDITURES**

Recommended Appropriations:

Cost Reimbursement	3,965	
Developer Credits	<u>2,458,736</u>	<u>2,462,701</u>

Transfer Out:

Streets/Signals CIP		<u>91,464</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 2,554,165

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (335,561)

Estimated Balance - July 1, 2007 (3,246,096)

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** (3,581,657)

Capital Projects - New -

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ (3,581,657)

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



**FACILITIES TRAFFIC SIGNALS DEVELOPER FUND SUMMARY - FUND 055**

**RECEIPTS**

Revenue:

Charges For Services	\$ 144,343	
Use of Money and Property	<u>20,000</u>	\$ <u>164,343</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 164,343

**EXPENDITURES**

Recommended Appropriations:

Cost Reimbursement	3,965	
Developer Credits	<u>171,689</u>	<u>175,654</u>

Transfer Out:

Streets/Signals CIP		<u>2,872</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 178,526

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (14,183)

Estimated Balance - July 1, 2007 (66,347)

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** (80,530)

Capital Projects - New -

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ (80,530)

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for the facilities fees collected for the project category Traffic Signals to be used for developer reimbursement of PFFP installed improvements. The fees designated for city installation of public improvements are accounted for in Fund 045.

**FACILITIES FIRE DEVELOPER FUND SUMMARY - FUND 056**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 462,578	
Use of Money and Property	<u>36,000</u>	\$ <u>498,578</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 498,578

**EXPENDITURES**

**Recommended Appropriations:**

Cost Reimbursement 3,965

**Transfer Out:**

Fire Station CIP 4,325

**TOTAL APPROPRIATIONS AND TRANSFERS** 8,290

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 490,288

Estimated Balance - July 1, 2007 814,976

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 1,305,264

Capital Projects - New                     

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 1,305,264

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for the facilities fees collected for the project category Fire to be used for developer reimbursement of PFFP installed improvements. The fee designated for city installation of public improvements are accounted for in Fund 046.

**FACILITIES POLICE DEVELOPER FUND SUMMARY - FUND 057**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 203,530	
Use of Money and Property	<u>50,000</u>	\$ <u>253,530</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 253,530

**EXPENDITURES**

**Recommended Appropriations:**

Cost Reimbursement 3,965

**Transfer Out:**

General Fund 50,000

**TOTAL APPROPRIATIONS AND TRANSFERS** 53,965

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 199,565

Estimated Balance - July 1, 2007 1,638,991

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 1,838,556

Capital Projects - New                     

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 1,838,556

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing plan (PFFP) and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is to account for the facilities fees collected for the project category Police to be used for developer reimbursements of PFFP installed improvements. The other half is designated for city installation of public improvements are accounted for in Fund 047.

**FACILITIES PARKS DEVELOPER FUND SUMMARY - FUND 058**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 446,968	
Use of Money and Property	<u>70,000</u>	\$ <u>516,968</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 516,968

**EXPENDITURES**

**Recommended Appropriations:**

Cost Reimbursement	3,965	
Developer Credits	<u>343,052</u>	<u>347,017</u>

**Transfer Out:**

Park Reserve CIP		<u>9,615</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 356,632

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 160,336

**Estimated Balance - July 1, 2007** (1,220,618)

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** (1,060,282)

**Capital Projects - New**                     

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ (1,060,282)

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a public facilities financing (PFFP) plan and adopting public facilities impact fees. It was further directed that staff account for the collection of fees into five project categories. This fund is 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. The fees designated for city installation of public improvements are accounted for in Fund 048.

**MEASURE "C" FUND 061**

**RECEIPTS**

**Revenue:**

<b>Taxes</b>	<b>\$ 5,965,400</b>	
<b>Charges For Services</b>	<b>99,017</b>	
<b>Return on Use of Money/Property</b>	<b>90,000</b>	<b>\$ 6,154,417</b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **6,154,417**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>	<b>3,489,381</b>	
<b>Materials, Supplies, and Services</b>	<b>919,804</b>	
<b>Acquisitions</b>	<b>569,160</b>	<b>4,978,345</b>
<b>Administrative Reimbursement</b>		<b>537,287</b>
		<b>5,515,632</b>

**TOTAL APPROPRIATIONS AND TRANSFERS** **5,515,632**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **638,785**

**Estimated Balance - July 1, 2007** **2,872,024**

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** **3,510,809**

<b>Capital Projects - New</b>	<b>1,600,000</b>	
<b>Carryover</b>	<b>1,487,748</b>	<b>3,087,748</b>

**RECOMMENDED ENDING BALANCE - June 30, 2008** **\$ 423,061**

**MATERIALS, SUPPLIES, AND SERVICES AND ACQUISITIONS INCLUDES \$721,951 OF FUND 022 STREETS AND STREET LIGHTS OPERATING EXPENSES. THIS IS MEASURE C'S CONTRIBUTION TO OPERATION AND MAINTENANCE COSTS OF STREETS & STREETLIGHTS.**

DEVELOPER CAPITAL FEE SUMMARY - FUND 062

RECEIPTS

Revenue:  
    Use of Money and Property                     \$     2,500

Estimated Balance - July 1, 2007                                     104,182

RECOMMENDED ENDING BALANCE - June 30, 2008                     \$     106,682

**MAINTENANCE DISTRICTS FUND SUMMARY - FUNDS 100 - 149 & 151 - 153**

**RECEIPTS**

**Revenue:**

<b>Charges for Services</b>	\$	2,120	
<b>Fines, Forfeitures and Assessments</b>		<u>740,196</u>	\$ 742,316

**Transfers In:**

<b>General Fund</b>		26,840	
<b>In-Lieu Parking Fund</b>		14,400	
<b>Water System Fund</b>		37	
<b>Facilities Maintenance</b>		8,075	
<b>RDA Project Area 2</b>		<u>5,289</u>	<u>54,641</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

796,957

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>		122,441	
<b>Materials, Supplies, and Services</b>		647,748	
<b>Pump Replacement Amortization</b>		<u>20,092</u>	790,281

**Interdepartmental Direct**

<b>Service Cost</b>		59,081	
<b>Administrative Reimbursement</b>		<u>44,403</u>	<u>103,484</u>

**TOTAL EXPENDITURES**

893,765

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(96,808)

**Estimated Balance - July 1, 2007**

1,022,579

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 925,771

The Maintenance District Funds are used 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**

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** \$ 229,534

**Estimated Balance - July 1, 2007** 230,097

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 563

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. This fund is to account for the cost of annexing developments into the CFD. Funding comes from Developers upon request to annex.



COMMUNITY FACILITIES DISTRICT ADMINISTRATION FUND SUMMARY - FUND 155

RECEIPTS

Revenue:

Special Tax	\$	<u>20,584</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>20,584</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct		2,996
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Transfers Out:

General Fund		<u>18,784</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>21,780</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,196)
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Estimated Balance - July 1, 2007		<u>1,196</u>
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RECOMMENDED ENDING BALANCE - June 30, 2008	\$	<u><u>0</u></u>
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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. This fund is 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY FIRE FUND SUMMARY - FUND 156

RECEIPTS

Revenue:

From Other Agencies	\$	249,600	
Charges for Services		21,114	
Special Tax		264,406	
Proceeds From Debt		<u>483,019</u>	\$ <u>1,018,139</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,018,139

EXPENDITURES

Recommended Appropriations:

Salaries		811,493	
Materials, Supplies and Services		<u>48,641</u>	860,134
Administrative Reimbursement		200,572	
Interdepartmental Direct Service Cost		<u>2,996</u>	<u>203,568</u>
TOTAL EXPENDITURES			<u>1,063,702</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (45,563)

Estimated Balance - July 1, 2007 45,563

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

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. This fund is 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY POLICE FUND SUMMARY - FUND 157

RECEIPTS

Revenue:

Charges For Services	\$	25,458	
Special Tax		536,827	
Proceeds from Debt		<u>603,599</u>	\$ <u>1,165,884</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,165,884

EXPENDITURES

Recommended Appropriations:

Salaries		969,417	
Materials, Supplies and Services		160,154	
Acquisitions		63,209	1,192,780
Administrative Reimbursement		61,664	
Interdepartmental Direct Service Cost		<u>2,996</u>	<u>64,660</u>
TOTAL EXPENDITURES			<u>1,257,440</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (91,556)

Estimated Balance - July 1, 2007 96,556

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 5,000

Capital Projects - New 5,000

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

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. This fund is 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT PUBLIC WORKS PARKS MAINTENANCE FUND SUMMARY - FUND 158**

**RECEIPTS**

**Revenue:**

<b>Charges for Services</b>	<b>\$</b>	<b>1,983</b>	
<b>Special Tax</b>		<b>59,832</b>	
<b>Proceeds from Debt</b>		<b>54,571</b>	<b>\$ 116,386</b>

**Reimbursements:**

<b>Interdepartmental Direct Service Cost Reimbursement</b>			<b>6,359</b>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 122,745

**EXPENDITURES**

**Recommended Appropriations:**

<b>Salaries</b>		<b>111,995</b>	
<b>Materials, Supplies and Services</b>		<b>21,374</b>	<b>133,369</b>

<b>Interdepartmental Direct Service Cost</b>			<b>2,996</b>
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**TOTAL EXPENDITURES** 136,365

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (13,620)

<b>Estimated Balance - July 1, 2007</b>			<b>13,620</b>
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**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

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. This fund is 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT STREET TREES FUND SUMMARY - FUND 159**

**RECEIPTS**

**Revenue:**

**Special Tax** \$ 30,382

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 30,382

**EXPENDITURES**

**Recommended Appropriations:**

**Interdepartmental Direct Service Cost** 2,996

**Transfers Out:**

**Street Trees** 29,256

**TOTAL APPROPRIATIONS AND TRANSFERS** 32,252

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (1,870)

**Estimated Balance - July 1, 2007** 1,870

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

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. This fund is 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT STREET MAINTENANCE/LIGHTS FUND SUMMARY - FUND 160**

**RECEIPTS**

**Revenue:**

<b>Special Tax</b>	<b>\$</b>	<b>67,653</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>67,653</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Service Cost</b>	<b>\$</b>	<b>2,996</b>
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**Transfers Out:**

<b>Street Maintenance/Lights</b>	<b>68,977</b>	<b>71,973</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>71,973</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(4,320)</b>
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<b>Estimated Balance - July 1, 2007</b>	<b>4,320</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ 0</b>
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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. This fund is to account for certain public services including sidewalk and streetlight maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT DEVELOPMENT SERVICES FUND SUMMARY - FUND 161**

**RECEIPTS**

**Revenue:**

<b>Special Tax</b>	<b>\$</b>	<b>18,205</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>18,205</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Service Cost</b>	<b>\$</b>	<b>2,996</b>
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**Transfers Out:**

<b>Development Services</b>	<b>16,033</b>	<b>19,029</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>19,029</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(824)</b>
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<b>Estimated Balance - July 1, 2007</b>	<b>829</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ 5</b>
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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. This fund is to account for certain public services including including costs of personnel that are likely to benefit the property. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

**COMMUNITY FACILITIES DISTRICT PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 162**

**RECEIPTS**

**Revenue:**

Special Tax	\$	44,759
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>44,759</b>
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**EXPENDITURES**

**Recommended Appropriations:**

Interdepartmental Direct Service Cost	2,996
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**Transfers Out:**

Parks & Community Services	44,640	47,636
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>47,636</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(2,877)</b>
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Estimated Balance - July 1, 2007	2,877
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ 0</b>
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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. This fund is 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.



**COMMUNITY FACILITIES DISTRICT AIRPORT FUND SUMMARY - FUND 163**

**RECEIPTS**

**Revenue:**

<b>Special Tax</b>	<b>\$</b>	<b>14,666</b>
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>14,666</b>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Interdepartmental Direct Service Cost</b>	<b>\$</b>	<b>2,996</b>
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**Transfers Out:**

<b>Airport</b>	<b>12,641</b>	<b>15,637</b>
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<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>15,637</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(971)</b>
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<b>Estimated Balance - July 1, 2007</b>	<b>971</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ 0</b>
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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. This 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

.. COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND SUMMARY - FUNDS 164 -186

RECEIPTS

Revenue:

Special Tax	\$	419,726	
Return from Developers		<u>8324</u>	\$ <u>428,050</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 428,050

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		419,859	
Interdepartmental Direct Service Cost		<u>8,191</u>	<u>428,050</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2007 173,073

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 173,073

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. These funds are 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. Funding comes from annual special tax apportioned among the lots or parcels of property within the district.

**MAINTENANCE DISTRICTS PUMP REPLACEMENT FUND - FUND 299**

**RECEIPTS**

**Revenue:**

**Charges For Services** \$ 20,092

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 20,092

**EXPENDITURES**

**Recommended Appropriations:**

**Materials, Supplies, and Services** 328,858

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (308,766)

**Estimated Balance - July 1, 2007** 308,766

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

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

**NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 333**

**RECEIPTS**

**Revenue:**

Service Charges	\$ 8,000	
Fines, Forfeitures and Assessments	395,917	
Use of Money and Property	<u>18,000</u>	\$ <u>421,917</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**421,917**

**EXPENDITURES**

**Recommended Appropriations:**

Debt Service - Principal	285,000	
- Interest	96,448	
- Trustee Fees	1,000	
Materials, Supplies, and Services	16,072	398,520
Administrative Reimbursement	<u>19,051</u>	<u>19,051</u>

**TOTAL EXPENDITURES**

**417,571**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**4,346**

Estimated Balance - July 1, 2007

**892,013**

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ **896,359**

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

Fund used for collection of assessments on parcel holders in the North Merced Sewer Improvement Area and for disbursement of monies to trustee for payment of debt service to bond holders.

**LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 338**

**RECEIPTS**

**Revenue:**

<b>Fines, Forfeitures and Assessments</b>	\$	55,617	
<b>Use of Money and Property</b>		<u>500</u>	\$ <u>56,117</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 56,117

**EXPENDITURES**

**Recommended Appropriations:**

<b>Debt Service - Principal</b>	21,000	
<b>- Interest</b>	22,963	
<b>Materials, Supplies, and Services</b>	790	44,753
<b>Administrative Expense</b>	<u>1,183</u>	<u>1,183</u>

**TOTAL EXPENDITURES** 45,936

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 10,181

**Estimated Balance - July 1, 2007** 48,363

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 58,544

**This is the debt service fund for the Liberty Park Assessment District. Assessments collected are accumulated for the payment of scheduled debt service.**

**16TH STREET ASSESSMENT DISTRICT FUND SUMMARY - FUND 340**

**RECEIPTS**

**Revenue:**

<b>Fines, Forfeitures and Assessments</b>	\$	47,508	
<b>Use of Money and Property</b>		<u>500</u>	\$ <u>48,008</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 48,008

**EXPENDITURES**

**Recommended Appropriations:**

<b>Debt Service - Principal</b>	28,000	
<b>- Interest</b>	18,370	
<b>Materials, Supplies, and Services</b>	785	47,155
<b>Administrative Reimbursement</b>	<u>1,179</u>	<u>1,179</u>

**TOTAL EXPENDITURES** 48,334

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (326)

**Estimated Balance - July 1, 2007** 45,967

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 45,641

**This is the debt service fund for the 16th Street Assessment District. Assessments collected are accumulated for the payment of scheduled debt service.**

**FAHREN'S PARK DEBT SERVICE FUND SUMMARY - FUND 342**

**RECEIPTS**

**Revenue:**

<b>Fines, Forfeitures and Penalties</b>	<b>\$ 495,718</b>	
<b>Use of Money and Property</b>	<b>8,000</b>	<b>\$ 503,718</b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**503,718**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Debt Service - Principal</b>	<b>230,000</b>	
<b>- Interest</b>	<b>240,880</b>	
<b>- Trustee Fees</b>	<b>1,000</b>	
<b>Materials, Supplies, and Services</b>	<b>4,955</b>	<b>476,835</b>
<b>Administrative Reimbursement</b>		<b>1,226</b>

**TOTAL EXPENDITURES**

**478,061**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**25,657**

**Estimated Balance - July 1, 2007**

**648,740**

**RECOMMENDED ENDING BALANCE - June 30, 2008**

**\$ 674,397**

**This is the debt service fund for the Fahren's Park Assessment District.**

**BELLEVUE RANCH DEVELOPMENT EAST - FUND 343**

**RECEIPTS**

**Revenue:**

Fines, Forfeitures and Penalties	\$ 838,857	
Use of Money and Property	3,000	\$ 841,857

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<b>841,857</b>
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**EXPENDITURES**

**Recommended Appropriations:**

Debt Service - Principal	225,000	
- Interest	599,676	
- Trustee Fees	6,000	
Materials, Supplies, and Services	8,170	838,846
Administrative Reimbursement	3,960	
Cost Reimbursement	1,653	5,613

<b>TOTAL EXPENDITURES</b>	<b>844,459</b>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	<b>(2,602)</b>
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<b>Estimated Balance - July 1, 2007</b>	<b>1,454,099</b>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ 1,451,497</b>
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**This is the debt service fund for the Bellevue Ranch Development Assessment District.**



**UNIVERSITY CAPITAL CHARGE - FUND 344**

**RECEIPTS**

<b>Revenue:</b>			
Charges for Services	\$	381,298	
Use of Money and Property		<u>1,000</u>	\$ <u>382,298</u>
<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<u>382,298</u>
Debt Service - Principal		100,000	
- Interest		256,841	
- Trustee Fees		<u>24,457</u>	<u>381,298</u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			1,000
Estimated Balance - July 1, 2007			<u>39,281</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>			\$ <u><u>40,281</u></u>

**This is the debt service fund for the University Capital Charges.**

**BELLEVUE RANCH DEVELOPMENT WEST FUND SUMMARY - FUND 345**

**RECEIPTS**

Revenue:

Fines, Forfeitures and Penalties	\$	523,737	
Return on Use of Money/Property		<u>2,000</u>	\$ <u>525,737</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 525,737

**EXPENDITURES**

Recommended Appropriations:

Debt Service - Principal	80,000	
- Interest	376,576	
- Trustee Fees	6,000	
Materials, Supplies, and Services	<u>6,222</u>	468,798

Administrative Reimbursement	14,632	
Cost Reimbursement	<u>2,166</u>	<u>16,798</u>

**TOTAL APPROPRIATIONS** 485,596

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 40,141

    Estimated Balance - July 1, 2007 301,852

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 341,993

This is the debt service fund for the Bellevue Ranch Development Assessment District.

**MORAGA DEVELOPMENT CFD FUND SUMMARY - FUND 346**

**RECEIPTS**

**Revenue:**

Fines, Forfeitures and Penalties	\$ 412,241	
Return on Use of Money/Property	<u>2,000</u>	\$ <u>414,241</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

414,241

**EXPENDITURES**

**Recommended Appropriations:**

Debt Service - Interest	276,048	
- Trustee Fees	6,000	
Materials, Supplies, and Services	<u>6,197</u>	288,245

Administrative Reimbursement	18,793	
Cost Reimbursement	<u>672</u>	<u>19,465</u>

**TOTAL EXPENDITURES**

307,710

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

106,531

Estimated Balance - July 1, 2007		<u>192</u>
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**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 106,723

**This is the debt service fund for the Moraga Development Infrastructure Community Facilities District.**

**PARK RESERVE FUND SUMMARY - FUND 442**

**RECEIPTS**

**Revenue:**

From Other Agencies	\$ 92,716	
Charges For Services	2,234,340	
Use of Money and Property	<u>150,531</u>	\$ 2,477,587

**Transfers In:**

Facilities Parks		<u>108,510</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

2,586,097

Estimated Balance - July 1, 2007

2,035,932

**AVAILABLE FOR CAPITAL PROJECTS**

4,622,029

Capital Projects - New

3,020,437

- Carryover

1,601,592

4,622,029

**RECOMMENDED ENDING BALANCE - June 30, 2008 (1)**

\$

0

(1) Accumulated funding reserved for future park projects.

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.

All in-lieu fees collected are deposited into this fund and 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.

FAHRENS PARK CAPITAL PROJECTS FUND SUMMARY - 443

RECEIPTS

Revenue:		
Use of Money and Property	\$	<u>45,000</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		45,000
Estimated Balance - July 1, 2007		<u>547,298</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		592,298
Capital Projects - Carryover		<u>393,395</u>
RECOMMENDED ENDING BALANCE - June 30, 2008	\$	<u><u>198,903</u></u>

**AIRPORT INDUSTRIAL PARK PROJECT FUND SUMMARY - FUND 448**

**RECEIPTS**

Revenue:

Use of Money and Property	\$	765,000
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<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>		<b>765,000</b>
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**EXPENDITURES**

Materials, Supplies, and Services	\$	40,500
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Transfers Out:

Airport Fund	1,387,107	1,427,607
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>		<b>(662,607)</b>
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Estimated Balance - July 1, 2007		2,371,300
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<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>		<b>1,708,693</b>
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Capital Projects - New	1,117,770	
-Carryover	62,780	1,180,550

<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$</b>	<b>528,143</b>
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Fund used to account for project to fully develop industrial parcels at the Airport with adequate water, electrical power, telephone, and streetlights and provide for remediation of contaminated soil at Airport site.

**FIRE STATION PROJECT FUND SUMMARY - FUND 449**

**RECEIPTS**

<b>Revenue:</b>	
<b>Transfers In:</b>	<b>\$</b>
<b>Facilities Fire Fund</b>	<u>4,325</u>
<b>CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS</b>	<b>4,325</b>
<b>Estimated Balance - July 1, 2007</b>	<u>70</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>4,395</b>
<b>Capital Projects - Carryover</b>	<u>4,325</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ <u><u>70</u></u></b>

**Fund used to account for relocating and consolidation of existing central fire station and training facility.**

**STREETS AND SIGNALS CAPITAL IMPROVEMENT PROJECTS FUND SUMMARY - FUND 450**

**RECEIPTS**

<b>Revenue:</b>			
Intergovernmental		\$	167,763
<b>Transfers In:</b>			
Housing Fund	\$	272,208	
STP Funds		2,639,392	
Facilities Roadway		8,807,273	
Facilities Traffic Signals		105,887	
Facilities Roadway Developer		91,464	
Facilities - Traffic		2,872	
		<u>          </u>	<u>11,919,096</u>
<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<b>12,086,859</b>
Estimated Balance - July 1, 2007			<u>0</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>			<b>12,086,859</b>
Capital Projects - New		1,122,633	
-Carryover		10,964,226	
		<u>          </u>	<u>12,086,859</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>		\$	<u><u>0</u></u>

Funds received from State and Federal sources are held in separate fund accounts until projects are awarded necessitating their expenditure. Project funds are then 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.



POLICE MOBILE DATA TERMINAL CIP FUND FUND SUMMARY - FUND 451

Estimated Balance - July 1, 2007	\$ <u>91,361</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	91,361
Capital Projects - Carryover	<u>91,361</u>
RECOMMENDED ENDING BALANCE - June 30, 2008	\$ <u><u>0</u></u>

PCE REMEDIATION CIP FUND 453

EXPENDITURES

Transfer Out:		
Liability Insurance	\$	0
Estimated Balance - July 1, 2007		<u>5,996</u>
RECOMMENDED ENDING BALANCE - June 30, 2008	\$	<u><u>5,996</u></u>

FIRE STATION #55 CIP FUND - 454

Estimated Balance - July 1, 2007	\$	<u>61,239</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		61,239
Capital Projects - Carryover		<u>0</u>
RECOMMENDED ENDING BALANCE - June 30, 2008	\$	<u><u>61,239</u></u>

Construction funding for Fire Station #55 located in Northeast Merced.

2004 WATER REVENUE BOND CIP - FUND 456

Estimated Balance - July 1, 2007		\$	<u>3,894,821</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			3,894,821
Capital Projects - New	\$	1,138,086	
- Carryover		<u>2,756,735</u>	<u>3,894,821</u>
RECOMMENDED ENDING BALANCE - June 30, 2008		\$	<u><u>0</u></u>

Fund to account for 2004 Water Revenue Bond Proceeds to be used to fund capital projects for the purpose of improving the Water System, including looping mains, construction and/or improvement of wells, updating water service connections and other capital improvements to the system.

2004 SEWER REVENUE BOND CIP - FUND 457

Estimated Balance - July 1, 2007		\$	<u>8,984,336</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>			<b>8,984,336</b>
Capital Projects - New	\$	1,639,648	
- Carryover		<u>7,344,688</u>	<u>8,984,336</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>		\$	<u><u>0</u></u>

Fund to account for 2004 Water Revenue Bond Proceeds to be used to fund capital projects for the purpose of improving the Sewer System, including the sewer main replacement, the construction of sludge drying beds and other capital improvements to the system.

**BELLEVUE RANCH EAST CIP FUND SUMMARY FUND 458**

Estimated Balance - July 1, 2007		\$	<u>2,150,739</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>			<b>2,150,739</b>
Capital Projects - New	\$	1,726,016	
- Carryover		<u>46,106</u>	<u>1,772,122</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>		\$	<u><u>378,617</u></u>

**Fund to account for Bellevue Ranch East CFD Bond Proceeds to be used to fund capital projects for the purpose of construction and infrastructure.**

**BELLEVUE RANCH WEST CIP FUND SUMMARY FUND 459**

<b>Estimated Balance - July 1, 2007</b>	<b>\$ <u>6,752,130</u></b>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>	<b>6,752,130</b>
<b>Capital Projects - New</b>	<b><u>6,686,396</u></b>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	<b>\$ <u><u>65,734</u></u></b>

**Fund to account for Bellevue Ranch West CFD Bond Proceeds to be used to fund capital projects for the purpose of construction and infrastructure.**

MORAGA DEVELOPMENT CFD CIP FUND SUMMARY FUND 460

Estimated Balance - July 1, 2007	\$ <u>4,940,557</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	4,940,557
Capital Projects - Carryover	<u>4,858,962</u>
RECOMMENDED ENDING BALANCE - June 30, 2008	\$ <u><u>81,595</u></u>

Fund to account for Moraga Development CFD Bond Proceeds to be used to fund capital projects for the purpose of construction and infrastructure.



WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 550

RECEIPTS

Revenue:

Charges For Services	\$	572,325	
Use of Money and Property		<u>75,000</u>	\$ <u>647,325</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 647,325

Estimated Balance - July 1, 2007 2,337,397

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 2,984,722

Capital Projects - New 2,984,722

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 0

The Wastewater Treatment Lines Component Fund is used to collect 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**

**RECEIPTS**

Revenue:

Charges For Services	\$	5,802,110	
Use of Money and Property		<u>400,531</u>	\$ <u>6,202,641</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 6,202,641

**EXPENDITURES**

Recommended Appropriations:

Materials, Supplies, and Services			<u>25,000</u>
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**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 6,177,641

Estimated Balance - July 1, 2007 9,585,884

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 15,763,525

Capital Projects - New		12,880,934	
-Carryover		<u>2,882,591</u>	<u>15,763,525</u>

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Wastewater Treatment Plant Component Fund is used to collect 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**

**RECEIPTS**

**Revenue:**

**Use of Money and Property** \$ 4,393

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 4,393

**EXPENDITURES**

**Recommended Appropriations:**

**Loans** 131,578

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (127,185)

**Estimated Balance - July 1, 2007** 127,185

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Wastewater Revolving Fund was established by Council action to provide 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**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 11,599,980	
Use of Money and Property	270,761	
Other Revenue	<u>29,000</u>	\$ 11,899,741

**Reimbursements:**

Interdepartmental Direct Service	<u>578,515</u>	578,515
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**Transfers In**

Land Application	<u>355,998</u>	<u>355,998</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 12,834,254

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	3,711,898	
Materials, Supplies, and Services	4,215,582	
Acquisitions	24,200	
Debt Service	<u>1,356,376</u>	9,308,056

Administrative Reimbursement	782,357	
Interdepartmental Direct Service Cost	<u>846,056</u>	<u>1,628,413</u>

**TOTAL APPROPRIATIONS** 10,936,469

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 1,897,785

**Estimated Balance - July 1, 2007** 5,182,107

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 7,079,892

**Capital Projects - Carryover** 352,318

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 6,727,574

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

**RESTRICTED WATER SYSTEM FUND SUMMARY - FUND 556**

**RECEIPTS**

Revenue:

Charges For Services	\$ 1,924,206
Use of Money and Property	<u>803,269</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** \$ 2,727,475

**EXPENDITURES**

Recommended Appropriations:

Debt Service -Principal	18,871	
- Interest	<u>6,130</u>	25,001

Transfers Out

Water System Fund	<u>6,512</u>	<u>6,512</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 31,513

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 2,695,962

Estimated Balance - July 1, 2007 24,452,832

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 27,148,794

Capital Projects - New	10,099,950	
- Carryover	<u>17,048,844</u>	<u>27,148,794</u>

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Restricted Water System Fund is used to finance 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**

**RECEIPTS**

<b>Revenue:</b>			
Charges For Services	\$	7,702,301	
Use of Money and Property		<u>217,265</u>	\$ 7,919,566
<b>Reimbursements:</b>			
Interdepartmental Direct Service Cost			31,029
<b>Transfers In</b>			
Restricted Water Well		<u>6,512</u>	<u>6,512</u>
<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>			<u>7,957,107</u>

**EXPENDITURES**

<b>Recommended Appropriations:</b>			
Salaries		2,274,927	
Materials, Supplies, and Services		3,392,402	
Acquisitions		388,722	
Debt Service		<u>704,263</u>	6,760,314
Administrative Reimbursement		466,875	
Interdepartmental Direct Service Cost		<u>911,761</u>	<u>1,378,636</u>
<b>TOTAL APPROPRIATIONS</b>			<b>8,138,950</b>
<b>Transfers Out</b>			
Maintenance Districts			<u>37</u>
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>			<u><b>8,138,987</b></u>
<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>			<b>(181,880)</b>
Estimated Balance - July 1, 2007			<u>3,848,505</u>
<b>AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS</b>			<b>3,666,625</b>
Capital Projects - Carryover			<u>560,268</u>
<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>			<b>\$ <u><u>3,106,357</u></u></b>

The Water System Fund is for the operation and maintenance of a water system consisting of 19 wells, fluoridation facilities, distribution pipeline and four (4) elevated storage tanks. This system supplies approximately 6 billion gallons of water per year. Must be operated and maintained to meet federal and state health standards to ensure that a continuous supply of safe drinking water is available.

**REFUSE FUND SUMMARY - FUND 558**

**RECEIPTS**

**Revenue:**

Charges For Services	\$ 10,162,178	
Use of Money and Property	100,000	
Miscellaneous	<u>95,479</u>	\$ 10,357,657

**Reimbursements:**

Interdepartmental Direct Service Cost	<u>85,124</u>	<u>85,124</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

10,442,781

**EXPENDITURES**

**Recommended Appropriations:**

Salaries	3,021,351	
Materials, Supplies, and Services	6,337,818	
Acquisitions	180,400	
Debt Service	<u>402,203</u>	9,941,772

Administrative Reimbursement	1,025,863	
Interdepartmental Direct Service Cost	<u>825,527</u>	<u>1,851,390</u>

**TOTAL APPROPRIATIONS**

11,793,162

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

(1,350,381)

**Estimated Balance - July 1, 2007**

2,540,002

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

1,189,621

**Capital Projects - Carryover**

186,888

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 1,002,733

The Refuse Fund was established to collect and dispose of municipal solid waste for industrial, commercial, and residential customers.

LAND APPLICATION FUND SUMMARY - FUND 559

EXPENDITURES

Recommended Appropriations:

Transfer out

Wastewater Systems Fund

\$ 355,998

Estimated Balance - July 1, 2007

355,998

RECOMMENDED ENDING BALANCE - June 30, 2008

\$ 0

Provides a specialized sewage treatment system designed to handle industrial waste from the Lipton food processing manufacturing operations.



**AIRPORT FUND SUMMARY - FUND 561**

**RECEIPTS**

Revenue:

Taxes	\$	24,045	
Intergovernmental		1,042,190	
Charges for Services		61,730	
Use of Money and Property		238,474	
Other Revenue		<u>3,295</u>	\$ 1,369,734

Transfers In:

General Fund		199,333	
CFD Airport		12,641	
Airport Industrial Park		<u>1,387,107</u>	<u>1,599,081</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**2,968,815**

**EXPENDITURES**

Recommended Appropriations:

Salaries		331,361	
Materials, Supplies, and Services		239,890	
Acquisitions		<u>16,000</u>	<u>587,251</u>

Administrative Reimbursement		44,804	
Interdepartmental Direct Service Cost		<u>33,512</u>	78,316

**TOTAL EXPENDITURES**

665,567

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

2,303,248

Estimated Balance - July 1, 2007

32,493

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS**

2,335,741

Capital Projects - New

736,842

- Carryover

1,590,565

2,327,407

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 8,334

The Airport Fund was established to maintain and operate 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**

**RECEIPTS**

**Revenue:**

<b>Charges for Services</b>	<b>\$ 198,678</b>	
<b>Use of Money and Property</b>	<b>1,000</b>	<b>\$ 199,678</b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **199,678**

**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<b>189,216</b>	
<b>Acquisitions</b>	<b>262</b>	<b>189,478</b>

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **10,200**

**Estimated Balance - July 1, 2007** **(10,200)**

**RECOMMENDED ENDING BALANCE - June 30, 2008** **\$ 0**

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

Debt service is the partial payback of an advance from Fleet Management Fund used to purchase refuse equipment for growth.

**RESTRICTED WATER MAINS FUND SUMMARY - FUND 566**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	<b>\$ 380,233</b>	
<b>Use of Money and Property</b>	<b>150,000</b>	<b>\$ 530,233</b>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **530,233**

**Estimated Balance - July 1, 2007** **4,843,092**

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** **5,373,325**

**Capital Projects - New** **5,373,325**

**RECOMMENDED ENDING BALANCE - June 30, 2008** **\$ 0**

**This Fund is used to accumulate 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**

**RECEIPTS**

**Revenue:**

Charges for Services	\$	1,077,835	
Use of Money and Property		110,001	
Other Revenue		<u>61,000</u>	\$ <u>1,248,836</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 1,248,836

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies, and Services		2,388,810	2,388,810
Administrative Reimbursement		51,676	
Interdepartmental Direct Service Cost		<u>102,211</u>	<u>153,887</u>
			2,542,697

**TOTAL EXPENDITURES**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (1,293,861)

Estimated Balance - July 1, 2007 1,293,861

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Workers' Compensation Insurance Fund is a self-insured fund that provides hospital, medical, disability and wage losses for employees injured on the job as well as the technical and clerical support for the administration of the Workers' Compensation and Liability programs.

Currently, the fund self-insures the first \$250,000 of any single injury and buys excess insurance through the Local Agencies Workers' Compensation Excess Pool (LAWCX) for losses which exceed the City's \$250,000 retention level. In the Pool, all the member entities share or Pool losses between "\$250,000 and \$500,000 and the Pool purchases commercial insurance coverage for losses exceeding " the pooled level of \$500,000.

**LIABILITY INSURANCE FUND SUMMARY - FUND 667**

**RECEIPTS**

**Revenue:**

Charges for Services	\$	994,425	
Use of Money and Property		30,000	
Other		75,000	\$ 1,099,425

**Reimbursements:**

Interdepartmental Direct Service Cost		150,000	
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** **1,249,425**

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies and Services	1,618,591	1,618,591	
Administrative Reimbursement	40,103		
Interdepartmental Direct Service Cost	335,949	376,052	

**TOTAL EXPENDITURES** **1,994,643**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** **(745,218)**

Estimated Balance - July 1, 2007 **745,218**

**RECOMMENDED ENDING BALANCE - June 30, 2008** **\$ 0**

The Liability Insurance Fund provides the accounting mechanism through which the City pays the cost of 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 fully insured policy with a self-insurance retention of \$500,000 for general liability and \$250,000 for each occurrence for general automobile 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 Public Entity Property Insurance Program. The commercial property and fire carry a \$10,000 deductible, and the boiler and machinery has a \$1,000 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**

**RECEIPTS**

**Revenue:**

Charges for Services	\$ 92,856	
Use of Money and Property	<u>100</u>	\$ <u>92,956</u>

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 92,956

**EXPENDITURES**

**Recommended Appropriations:**

Materials, Supplies and Services	<u>90,814</u>	90,814
Administrative Reimbursement	<u>2,212</u>	<u>2,212</u>

**TOTAL EXPENDITURES** 93,026

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (70)

Estimated Balance - July 1, 2007 70

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 0

The Unemployment Insurance Fund is a fully self-insured fund to provide 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 maximum benefit period is 26 weeks, but can be extended for an additional 26 weeks under Federal guidelines for qualified individuals.

**EMPLOYEE BENEFITS FUND SUMMARY - FUND 669**

**RECEIPTS**

**Revenue:**

<b>Charges For Services</b>	\$	<b>7,438,250</b>	
<b>Use of Money and Property</b>		<u>150,000</u>	\$ <u>7,588,250</u>

<b>CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS</b>	<u>7,588,250</u>
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**EXPENDITURES**

**Recommended Appropriations:**

<b>Materials, Supplies, and Services</b>	<u>9,667,765</u>	9,667,765
<b>Administrative Reimbursement</b>	<u>156,828</u>	<u>156,828</u>

<b>TOTAL EXPENDITURES</b>	<u>9,824,593</u>
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<b>CURRENT RECEIPTS TO CURRENT APPROPRIATIONS</b>	(2,236,343)
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<b>Estimated Balance - July 1, 2007</b>	<u>2,236,343</u>
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<b>RECOMMENDED ENDING BALANCE - June 30, 2008</b>	\$ <u><u>0</u></u>
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The Employee Benefit Fund provides the accounting mechanism through which the City pays the cost of health, long-term disability, dental and vision insurance for employees. 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**

**RECEIPTS**

**Revenue:**

Intergovernmental	\$	6,000	
Charges For Services		3,978,698	
Use of Money and Property		45,000	
Other Revenue		<u>600</u>	\$ 4,030,298

**Reimbursements:**

Interdepartmental Direct Service Cost			<u>44,597</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

4,074,895

**EXPENDITURES**

**Recommended Appropriations:**

Salaries		1,016,399	
Materials, Supplies, and Services		2,821,395	
Acquisitions		8,000	3,845,794
Administrative Reimbursement		209,992	
Interdepartmental Direct Service Charge		<u>2,497</u>	<u>212,489</u>

**TOTAL EXPENDITURES**

4,058,283

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

16,612

**Estimated Balance - July 1, 2007**

803,251

**RECOMMENDED ENDING BALANCE - June 30, 2008**

\$ 819,863

The Fleet Management Fund collects money from each department for the daily operation and maintenance of each vehicle.



**FACILITIES MAINTENANCE AND OPERATION FUND SUMMARY - FUND 671**

**RECEIPTS**

Revenue:

Charges For Services	\$ 1,554,393	
Use of Money and Property	<u>220,088</u>	\$ 1,774,481

Reimbursements:

Interdepartmental Direct Service Cost		<u>5,174</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 1,779,655

**EXPENDITURES**

Recommended Appropriations:

Salaries	977,102	
Materials, Supplies, and Services	746,909	
Acquisitions	41,628	1,765,639

Interdepartmental Direct Service Cost	<u>5567</u>	<u>5,567</u>
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**TOTAL EXPENDITURES** 1,771,206

Transfers Out:

Maintenance District Fund		<u>8,075</u>
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**TOTAL APPROPRIATIONS AND TRANSFERS** 1,779,281

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** 374

Estimated Balance - July 1, 2007 388,511

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 388,885

Capital Projects - New

- Carryover		<u>115,980</u>
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**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 272,905

The Facilities Maintenance and Operations Fund was established to account for costs of maintaining and operating City property, including the Civic Center, Senior Center, and play areas.

**SUPPORT SERVICES FUND SUMMARY - FUND 672**

**RECEIPTS**

Revenue:

Charges For Services	\$ 3,652,630	
Use of Money and Property	60,000	
Other Revenue	<u>100</u>	\$ 3,712,730

Reimbursements:

Interdepartmental Direct Service Cost		<u>20,559</u>
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**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 3,733,289

**EXPENDITURES**

Recommended Appropriations:

Salaries	2,075,586	
Materials, Supplies, and Services	1,845,261	
Acquisitions	444,821	4,365,668
Interdepartmental Direct Service Cost	10,651	
Administrative Reimbursement	<u>96,148</u>	<u>106,799</u>

**TOTAL EXPENDITURES** 4,472,467

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (739,178)

Estimated Balance - July 1, 2007 1,229,046

**AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS** 489,868

Capital Projects - New  
     - Carryover 257,465

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 232,403

The Support Services Fund budget contains the Personnel, Information Systems, Records, and Office Services Divisions which support all other City functions.

**PC REPLACEMENT AND REPAIR FUND SUMMARY - FUND 673**

**RECEIPTS**

**Revenue:**

**Charges For Services**

**\$ 762,045**

**Use of Money and Property**

**\$ 48,000      \$ 810,045**

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS**

**810,045**

**EXPENDITURES**

**Recommended Appropriations:**

**Acquisitions**

**2,345,332**

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS**

**(1,535,287)**

**Estimated Balance - July 1, 2007**

**1,535,287**

**RECOMMENDED ENDING BALANCE - June 30, 2008**

**\$ 0**

**This is for the funding of the repair, maintenance, and replacement of the City's investment in personal computers, printers, plotters, scanners, servers, and other peripherals.**

FLEET REPLACEMENT FUND SUMMARY FUND 674

RECEIPTS

Revenue:

Charges For Services	\$	2,714,961	
Use of Money and Property		<u>787,200</u>	\$ <u>3,502,161</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,502,161

EXPENDITURES

Recommended Appropriations:

Acquisitions			<u>3,000,000</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

502,161

Estimated Balance - July 1, 2007

11,065,818

RECOMMENDED ENDING BALANCE - June 30, 2008

\$ 11,567,979

The Fleet Replacement Fund was established to accumulate funds for replacement of City vehicles.

MISSING CHILDREN MONUMENT TRUST FUND SUMMARY - FUND 771

RECEIPTS

Revenue:

Use of Money and Property \$ 0

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 0

Estimated Balance - July 1, 2007 12,149

RECOMMENDED ENDING BALANCE - June 30, 2008 \$ 12,149

YOUTH PROGRAMS ENDOWMENT FUND - 778

RECEIPTS

Revenue:		
Use of Money and Property	\$	6,000
Estimated Balance - July 1, 2007		<u>180,768</u>
RECOMMENDED ENDING BALANCE - June 30, 2008	\$	<u><u>186,768</u></u>

**ASSET FORFEITURE FUND - 779**

**EXPENDITURES**

**Transfer Out:**

**General Fund**

**\$ 215,000**

**Estimated Balance - July 1, 2007**

**218,012**

**RECOMMENDED ENDING BALANCE - June 30, 2008**

**\$ 3,012**

**WAHNETA HALL TRUST FUND SUMMARY - FUND 795**

**RECEIPTS**

Revenue:  
Use of Money and Property \$ 7,500

**CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS** 7,500

**EXPENDITURES**

Recommended Appropriations:  
Materials, Supplies and Services 11,350

**CURRENT RECEIPTS TO CURRENT APPROPRIATIONS** (3,850)

Estimated Balance - July 1, 2007 171,128

**RECOMMENDED ENDING BALANCE - June 30, 2008** \$ 167,278

The City Council was named trustee for funds bequeathed by Wahnetta Hall for two specific purposes:

- 1 The operation of a train in Applegate Park; and
2. Public concerts in Applegate Park.

An administrative policy has been established regulating the annual disbursement of trust income to qualified applicants.





**SUMMARY SCHEDULE  
APPROPRIATION LIMIT**

1978-79 Revenue	\$ 13,472,352	1978-79 Appropriations- as amended	\$ 16,362,969
Less: non-proceeds of taxes	7,236,508	Less: non-proceeds of taxes	7,236,508
debt service	719,175	debt service	
Proceeds of taxes	<u>\$ 5,516,669</u>	approp.	<u>719,175</u>
		1978-79 approp. limit (Base Year)	<u>\$ 8,407,286</u>

Year of Change	U.S. Con. Price Index	Per Capita Pers. Inc.	Pop.	Ratio of Change	Approp. Amount	Limit Year
78-79	1.1017		1.0440	1.1502	9,670,000	79-80
79-80		1.1211	1.0200	1.1435	11,057,714	80-81
80-81		1.0912	1.0160	1.1087	12,259,688	81-82
81-82	1.0679		1.1080	1.1832	14,505,662	82-83
82-83		1.0235	1.0534	1.0782	15,640,005	83-84
83-84	1.0474		1.0459	1.0955	17,133,625	84-85
84-85	1.0374		1.0514	1.0907	18,687,645	85-86
85-86	1.0230		1.0426	1.0666	19,931,868	86-87
86-87	1.0304		1.0546	1.0867	21,659,164	87-88
87-88	1.0393		1.0568	1.0983	23,788,910	88-89
88-89	1.0498		1.0429	1.0948	26,045,050	89-90
89-90		1.0421	1.0456	1.0896	28,379,207	90-91
90-91		1.0414	1.0366	1.0795	30,635,786	91-92
91-92		0.9936	1.0185	1.0120	31,003,415	92-93
92-93		1.0272	1.0193	1.0470	32,460,576	93-94
93-94		.7100	1.0154	.7209	33,194,185	94-95
94-95		1.0472	1.0131	1.0609	35,215,711	95-96
95-96		1.0467	1.0123	1.0596	37,314,567	96-97
96-97		1.0467	1.0158	1.0632	39,672,848	97-98
97-98		1.0415	1.0181	1.0604	42,069,088	98-99
98-99		1.0453	1.0166	1.0627	44,706,820	99-00
99-00		1.0491	1.0173	1.0672	47,711,118	00-01
00-01		1.0782	1.0181	1.0977	52,372,494	01-02
01-02		0.9873	1.0285	1.0154	53,179,031	02-03
02-03		1.0231	1.0203	1.0439	55,513,590	03-04
03-04		1.0328	1.0242	1.0578	58,722,276	04-05
04-05		1.0526	1.0454	1.1004	64,617,992	05-06
05-06		1.0396	1.0299	1.0707	69,186,484	06-07
06-07		1.0442	1.0509	1.0973	75,918,329	07-08

2007-08 Projected Revenue Subject to Appropriation:

Limit:

Taxes	\$ 37,071,324
Other Agencies ( State Subventions)	2,104,566
Interest	<u>621,010</u>
<b>Total</b>	<b>\$ <u>39,796,900</u></b>

Revenues to be received during 2007-08 will not exceed the appropriation limit for 2006-07 in compliance with the State Constitution.