

CITY OF MERCED
2024-2025 CITY COUNCIL APPROVED BUDGET

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EXPENDITURE SUMMARY
2024-2025

Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES --							-- FUNDS --							
			PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	TOTAL BUDGET	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE SERVICE	INTERNAL SERVICE	AGENCY AND TRUST
ADMINISTRATION																	
1000	0500	City Council	124,092	408,859					353,675		886,626	886,626					886,626
2011	0500	ARPA-City Council		557,948					732,517		1,290,465		1,290,465				1,290,465
1000	0510	Youth Council		13,275							13,275	13,275					13,275
1000	1000	City Manager	1,031,171	1,138,892							2,170,063	2,170,063					2,170,063
1000	1010	City Clerk	352,541	291,285							643,826	643,826					643,826
1000	1020	Office of Neighborhood Safety	195,696	210,666							406,362	406,362					406,362
1000	1500	City Attorney	973,032	353,791							1,326,823	1,326,823					1,326,823
1000	2000-2050	Finance/Purchasing	3,304,932	1,537,786							4,842,718	4,842,718					4,842,718
1000	8000	Debt Service								1,422,594	1,422,594	1,422,594					1,422,594
SUPPORT SERVICES																	
7008	4500	Personnel	485,981	340,003	24,040	36,672					886,696				886,696		886,696
7008	4700-4740	Information Systems	1,915,635	757,799	1,746,754	80,036			1,763,404		6,263,628	205,879			6,057,749		6,263,628
7003	4500	Unemployment		460,282		9,438					469,720				469,720		469,720
7004	4500	Employee Benefits	315,475	14,309,181		211,102					14,835,758			14,835,758			14,835,758
7001	4520	Liability		5,380,410		56,663	180,622				5,617,695			5,617,695			5,617,695
7002	4520	Workers Compensation		3,934,899		75,322	136,544				4,146,765			4,146,765			4,146,765
7008	4520	Risk Management Admin.	306,578	77,250		18,998					402,826			402,826			402,826
2011	4700	ARPA-PC Maint. & Repair							1,051,020		1,051,020	1,051,020					1,051,020
7009	4700	PC Maint. & Repair		15,912	1,237,372						1,253,284			1,253,284			1,253,284
3004	4730	PEG Access Fees		20,800	272,000				489,233		782,033		782,033				782,033
DEVELOPMENT SERVICES																	
3000	5000	Engineering	1,969,991	470,292	5,500	191,126	12,845				2,649,554		2,649,554				2,649,554
3000	5010	Inspection Services	1,787,153	491,136	5,500	144,445	364,792				2,793,026		2,793,026				2,793,026
3003	5010	SB1186 CASP Program		163,482							163,482		163,482				163,482
2014	5020	CA Local Early Action Plan		105,140							105,140		105,140				105,140
3000	5020	Planning & Permitting	1,479,289	1,569,098	5,500	248,406	174,003				3,476,296		3,476,296				3,476,296
PUBLIC SAFETY																	
1000	3000	Fire	11,892,322	2,374,751	52,539				9,605		14,329,217	14,329,217					14,329,217
1000	3510	Fire-Safer Grant	3,240,484	157,211							3,397,695	3,397,695					3,397,695
2001	3000	Measure C Fire							235,000		235,000		235,000				235,000
2003	3000	Measure Y Fire			20,000				326,585		346,585		346,585				346,585
2030	3000	Measure C Fire	2,252,615	474,600	12,627	444,520					3,184,362		3,184,362				3,184,362
4502	3000	CFD Fire	927,364	166,575		181,069	4,537				1,279,545		1,279,545				1,279,545
1000	3500-3570	Police Operations	21,097,036	5,819,069	293,474		41,580				27,251,159	27,251,159					27,251,159
2001	3510	Measure C Police			1,435,069						1,435,069		1,435,069				1,435,069
2002	3500-3510	Measure Y Police	181,599	169,270	127,843						478,712		478,712				478,712
2030	3510	Measure C Police	3,731,523	321,498		161,633					4,214,654		4,214,654				4,214,654
2700	3510	Police Operations		5,000							5,000		5,000				5,000
2701	3510	Police OTS Grant	53,471	175,106							228,577		228,577				228,577
2703	3510	Justice Assistance Grant		75,000							75,000		75,000				75,000
4503	3510	CFD Police	2,040,974	173,708		251,611	4,537				2,470,830		2,470,830				2,470,830
1019	3550	Substandard Housing		114,583							114,583		114,583				114,583
2010	3550	Abandoned Vehicle Abatement	35,045	17,803		219					53,067		53,067				53,067
5004	3000/3500	Public Safety CIP							10,843,967		10,843,967		10,843,967				10,843,967
PUBLIC WORKS OPERATIONS																	
6006	6000	Wastewater Revolving		143,587							143,587		143,587				143,587
6009	6000	Refuse Capital Equipment		669,360							669,360		669,360				669,360
7000	6000	Public Works Administration	1,524,352	942,042			7,687	21,659			2,495,740			2,495,740			2,495,740
8005	6000	University Capital							499,813		499,813		499,813				499,813
7007	6005	Facilities Maintenance	1,378,359	1,542,283		113,925	26,157	38,533	666,483		3,765,740	308,451		3,457,289			3,765,740
1000	6010	Parks Maintenance	921,815	1,744,958	13,000	65,475	22,870	239,721			3,007,839	3,007,839					3,007,839
2004	6010	Measure Y -Parks Maintenance	54,280	155,784				165,000			375,064		375,064				375,064

EXPENDITURE SUMMARY
2024-2025

Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES --							TOTAL BUDGET	-- FUNDS --							TOTAL BUDGET
			PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	DEBT SERVICE	GENERAL		SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	AGENCY AND TRUST		
4504	6010	CFD - Parks Maintenance	266,002	280,347			4,537			550,886		550,886						550,886
2001	6015	Measure C Public Works		3		2,325			2,758,192	2,760,520		2,760,520						2,760,520
2008	6015	Measure V Public Works Alternative Modes							1,450,773	1,450,773		1,450,773						1,450,773
2009	6015	Measure V Public Works Local Transportation							4,930,597	4,930,597		4,930,597						4,930,597
2011	6015	ARPA-Street/Light CIP							930,000	930,000		930,000						930,000
3001	6015	Street/Light Maint.	1,568,520	2,484,377	115,000	394,198	270,868			4,832,963		4,832,963						4,832,963
5002	6015	Measure V Regional Projects							7,635,454	7,635,454			7,635,454					7,635,454
5005	6015	Street/Light CIP		7,756					20,381,892	20,389,648	50,000		20,339,648					20,389,648
7005	6020	Fleet Management	1,954,417	4,359,832	11,000	345,970	61,832		10,582	6,743,633						6,743,633		6,743,633
7006	6020	Fleet Replacement			3,581,925					3,581,925						3,581,925		3,581,925
6002	6025	Refuse Collection	5,002,189	7,690,523	129,485	926,693	660,849		4,037,509	18,447,248			18,447,248					18,447,248
6002	6030	Curbside Recycling	558,122	1,289,504		118,560	39,407			2,005,593			2,005,593					2,005,593
6002	6035	Green Waste Collection	507,513	1,130,202		99,167	10,564			1,747,446			1,747,446					1,747,446
6002	6045	Street Sweeping	738,160	785,061		109,138	143,184			1,775,543			1,775,543					1,775,543
6002	6050	Street and Subdivision Trees	1,367,105	559,805		176,340	35,654			2,138,904			2,138,904					2,138,904
6007	6055	Restricted Water System		176,742					38,849,395	39,026,137			39,026,137					39,026,137
6008	6055	Restricted Water Mains							8,594,769	8,594,769			8,594,769					8,594,769
6001	6060	Water System	4,486,404	7,811,922	589,972	1,023,922	1,637,334		16,481,218	32,030,772			32,030,772					32,030,772
6001	8000	Debt Service							561,936	561,936			561,936					561,936
6000	6065	Wastewater/Sewers	1,908,333	1,790,342	5,972	455,444	859,198		17,262,505	22,281,794			22,281,794					22,281,794
6000	6070	Wastewater Treatment Plant	3,476,242	7,066,539	66,000	709,262	236,587		6,912,401	18,467,031			18,467,031					18,467,031
6000	6075	Environmental Control	545,193	228,913		100,299	10,581			884,986			884,986					884,986
6000	6080	Storm Drains	395,185	860,171	90,000	79,408	154,716		4,459,845	6,039,325			6,039,325					6,039,325
6000	6085	Land Application	200,644	991,227		76,057	13,905		270,000	1,551,833			1,551,833					1,551,833
6000	8000	Debt Service							3,042,321	3,042,321			3,042,321					3,042,321
6004	6090	WWT Lines Component							11,700,907	11,700,907			11,700,907					11,700,907
6005	6095	WWT Plant Component		97,917					16,694,441	17,690,268			17,690,268					17,690,268
		RECREATION AND PARKS																0
1018	4000-4060	Recreation & Parks	1,852,189	1,124,070	0	169,549	13,102			3,158,910	1,619,353	1,539,557						3,158,910
5000	4000	Recreation & Parks CIP							845,651	845,651	40,376		805,275					845,651
2004	4000-4060	Measure Y Parks & Recreation		535					71,700	72,235		72,235						72,235
2011	4000-4060	ARPA-Parks & Recreation		1,336,800					1,930,437	3,267,237		3,267,237						3,267,237
5001	4020	Park Reserve							2,114,256	2,114,256	727		2,113,529					2,114,256
		HOUSING AND TRANSPORTATION																0
2500	5500	Housing Administration	479,956	975,105		47,141	25,000			1,527,202		1,527,202						1,527,202
2501	5500	Community Development Block Grant		1,196,155			228,263			1,424,418		1,424,418						1,424,418
2502	5500	HOME Funds		1,293,660			361,481			1,655,141		1,655,141						1,655,141
2504	5500	BEGIN Program		119,949						119,949		119,949						119,949
2505	5500	State Home 92		141,074						141,074		141,074						141,074
2506	5500	State Home 93		376,042						376,042		376,042						376,042
2507	5500	CAL HOME Grant		357,010						357,010		357,010						357,010
2508	5500	Begin Grant		79,747						79,747		79,747						79,747
2509	5500	Neighborhood Stabilization		203,059						203,059		203,059						203,059
2510	5500	Neighborhood Prgm (NSP3)		24,159			6,443			30,602		30,602						30,602
2011	5500	ARPA-Housing		4,500,000						4,500,000		4,500,000						4,500,000
2512	5500	Cal Home 2012		321,991						321,991		321,991						321,991
2513	5510	Low and Moderate Income Housing		306,311		38,513	25,000			369,824		369,824						369,824
2514	5500	Affordable Housing Sustainable Communities							727,084	727,084		727,084						727,084
2515	5500	CalHome 2021		2,500,000						2,500,000		2,500,000						2,500,000
2018	5500	Permanent Local Housing		887,254						887,254		887,254						887,254
5006	6500	Airport CIP							793,797	793,797			793,797					793,797
6003	6500	Airport	461,731	362,717		73,567	386			898,401			898,401					898,401
		SPECIAL REVENUES & ASSESSMENTS																0

EXPENDITURE SUMMARY
2024-2025

-- EXPENDITURES --										-- FUNDS --								
Fund	DEPT. NUMBER	DEPARTMENT	PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	TOTAL BUDGET	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	AGENCY AND TRUST	TOTAL BUDGET
1000	2500	Econ. Development	233,876	319,581				50,057		603,514	603,514							603,514
1017	2500	Econ. Development Opportunity		360,000				12,133		372,133				372,133				372,133
4950	2500	PBID Downtown		444,043		2,000				446,043	32,886	413,157						446,043
8098	2500	16th Street Assessment District				175				175		175						175
8098	6000	16th Street Assessment District		18						18			18					18
8098	8000	16th Street Assessment District		14,798						14,798			14,798					14,798
8100	2500	Redevelopment Successor Agency		1,732,462		56,030	13,135		1,033,925	2,835,552							2,835,552	2,835,552
3002	2520	Bell Station Facility		61,694		1,345				63,039		63,039						63,039
2000	2540	Downtown Fund		10,795				8,565		19,360		19,360						19,360
8504	4000	Wahneta Hall Trust		6,716						6,716							6,716	6,716
4500	5020	CFD Formation		377,154						377,154		377,154						377,154
5007	6000	PCE Clean Up Water CIP						1,020,309		1,020,309				1,020,309				1,020,309
5008	6000	MTBE Settlement CIP						1,813,416		1,813,416				1,813,416				1,813,416
8000	6000	North Merced Sewer Refunding		38,475		1,415				39,890			39,890					39,890
8003	6000	Fahrens Park Debt Service		8,940		100				9,040			9,040					9,040
8099	6015	Liberty Park Assessment District		30		1,245				1,275			1,275					1,275
8099	8000	Liberty Park Assessment District		24,128						24,128			24,128					24,128
4499	6100	Maintenance District Pump Reserve			627,278					627,278		627,278						627,278
4000-4039	6100	Maintenance Districts	11,980	1,073,707	26,750	24,213	136,121	52,900		1,325,671	57,588	1,268,083						1,325,671
4510-4558	6105	CFD - Other		2,568,365			122,522	151,798	27,429	2,870,114		2,870,114						2,870,114
8007	6110	Moraga Development CFD		15,378		2,109	834		325,620	343,941			343,941					343,941
8004	6115	Bellevue Ranch East CFD		15,554		2,123	2,050		599,864	619,591			619,591					619,591
8006	6120	Bellevue Ranch West CFD		15,448		2,128	2,686		447,795	468,057			468,057					468,057
5003	6510	Airport Industrial Park CIP		800				641,513		642,313				642,313				642,313
		PARKING AUTHORITY																0
9100	2505	Parking Authority General Fund		168,049		29,204	160,013	584,026		941,292		941,292						941,292
		TOTAL - ALL FUNDS	89,586,566	108,823,330	10,494,600	7,358,300	6,212,226	190,448,041	9,525,690	422,448,753	62,616,971	68,941,881	5,062,872	46,379,841	186,655,840	49,949,080	2,842,268	422,448,753

2024-25 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
GOVERNMENTAL FUNDS												
1000	General Operating Fund	\$ 44,084,240	\$ 22,200	\$ 5,433,091	\$ 852,857	\$ 394,000	\$ 924,280	\$ 1,636,925	\$ 53,347,593	\$ 8,161,913	\$ 1,969,842	\$ 63,479,348
SPECIAL REVENUE FUNDS												
1001	General Fund Reserve										1,664,477	1,664,477
1017	Economic Development Opportunity Fund						70,970		70,970		77,400	148,370
1018	Parks and Community Services			107,313	404,095		690	85,602	597,700		2,568,206	3,165,906
1019	Substandard Housing						4,680		4,680			4,680
1020	Affordable Housing Trust						8,480		8,480		116,100	124,580
2001	Measure "C"						136,050		136,050			136,050
2030	Measure "C" Public Safety Fund	8,645,000		25,000					8,670,000	106,035		8,776,035
2031	Measure "C" Roads Fund	455,000							455,000			455,000
2002	Measure Y Police 20%	376,000					7,830		383,830			383,830
2003	Measure Y Fire 20%	376,000					11,870		387,870			387,870
2004	Measure Y Parks & Rec 20%	376,000					5,350		381,350		446,764	828,114
2005	Measure Y Discretionary 40%	752,000					25,770		777,770			777,770
2006	Gas Tax Fund			2,385,421			-		2,385,421			2,385,421
2007	2030 Gas Tax-SB1			2,587,022			74,370		2,661,392			2,661,392
2008	Measure "V" Alternative Modes			400,000			19,250		419,250			419,250
2009	Measure "V" Local Transportation			1,600,000			69,850		1,669,850			1,669,850
2010	Vehicle Abatement				52,885				52,885			52,885
2014	CA Local Early Action Plan			105,140					105,140			105,140
2018	Permanent Local Housing			887,254					887,254			887,254
2099	Proposition 172	518,400					570		518,970			518,970
2500	Housing Administration				45,849		840		46,689	621,187		667,876
2501	Housing Administration and Operations			1,415,510			116,340		1,531,850			1,531,850
2502	Housing-Federal Home Grants			1,536,192			118,830		1,655,022			1,655,022
2504	Housing-BEGIN Program						4,650		4,650			4,650
2505	1992 State Home Housing						10,850		10,850			10,850
2506	1993 State Home Housing						20,810		20,810			20,810
2507	Housing-Cal Home Grant						6,960		6,960			6,960
2508	Housing-BEGIN Grant						1,560		1,560			1,560
2509	Neighborhood Stabilization						7,230		7,230			7,230
2510	Neighborhood Program (NSP3)						1,190		1,190			1,190
2512	Calhome 2012						6,280		6,280			6,280
2513	LMI Housing						52,120		52,120			52,120

2024-25 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
2514 Affordable Housing Sustainable Communities Grant			727,084					727,084			727,084
2515 CalHOME 2021			2,500,000					2,500,000			2,500,000
2700 Traffic Safety					5,000			5,000			5,000
2701 Office Traffic Safety Grant			228,577					228,577			228,577
2702 Supplemental Law Enforcement			140,113			850		140,963			140,963
2703 Justice Assistance Grant			75,000					75,000			75,000
3000 Development Services		2,150,000		2,363,240		89,710	3,555	4,606,505	1,890,634	84,887	6,582,026
3001 Street and Streetlights				75,000			120,000	195,000	126,789	4,813,703	5,135,492
3002 Bell Station Facility						71,549		71,549			71,549
3003 SB 1186 CASP Program SR						2,610	18,000	20,610			20,610
3004 PEG Access Fees	100,000					12,680		112,680			112,680
3005 Developer Capital Fee						72,110		72,110			72,110
3006 Surface Transportation			1,248,748			55,840		1,304,588		31,009	1,335,597
3007 Local Transp-Spec Rev Fund						5,730		5,730			5,730
3500 Facilities-Roadways						180,750		180,750			180,750
3501 Facilities-Traffic Signals						7,540		7,540			7,540
3502 Facilities-Fire				231,335		36,590		267,925			267,925
3503 Facilities-Police				176,101		58,100		234,201			234,201
3504 Facilities-Park				683,551		28,590		712,141			712,141
3505 Facilities-Roadways Developers						147,240		147,240			147,240
3506 Facilities-Traffic Developers						13,320		13,320			13,320
3507 Facilities-Fire Developers				231,335		49,910		281,245			281,245
3508 Facilities-Police Developers				176,101		44,320		220,421			220,421
3509 Facilities-Park Developers				683,551		9,870		693,421			693,421
3510 Facilities Public Works Corp Yard				26,602		210		26,812			26,812
3511 Facilities Public Works Corp Yard Developers				26,602		250		26,852			26,852
3512 Facilities Information Tech				20,637				20,637			20,637
3513 Facilities Information Tech Developers				20,637				20,637			20,637
3514 Facilities Administration Fee				99,463				99,463			99,463
3515 Facilities-Transportation Fee				520,543		5,080		525,623			525,623
3516 Facilities Transportation Fee Dev				520,543		5,200		525,743			525,743
4000 Maintenance Districts					1,026,575			1,026,575		66,605	1,093,180
4499 Maint Dist. Pump Replacement				26,750		11,610		38,360			38,360
4501 CFD-Administration					92,535			92,535		28	92,563
4502 CFD-Public Safety Fire					1,190,833			1,190,833		364	1,191,197
4503 CFD-Public Safety PD					2,414,192			2,414,192		740	2,414,932
4504 CFD-PW Parks Maintenance					269,232			269,232	2,350	228,122	499,704
4505 CFD-Street Trees Fund					136,688			136,688		42	136,730
4506 CFD-Street Maint/Lights					304,329			304,329		93	304,422
4507 CFD-Development Services					81,872			81,872		25	81,897
4508 CFD-Parks & Community Services					201,293			201,293		62	201,355
4509 CFD-Airport					65,982			65,982		20	66,002
4510 Community Facilities District Funds					2,620,127			2,620,127		302,888	2,923,015
4950 PBID Downtown Fund					377,174			377,174		68,869	446,043
8500 CFD Services Deposit Trust						390		390			390
8501 Sec 115 Trust Pension										193,500	193,500
Total	11,598,400	2,150,000	15,968,374	6,384,820	8,785,832	1,693,439	227,157	46,808,022	2,746,995	10,663,904	60,218,921

2024-25 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
CAPITAL PROJECTS FUND											
5000						5,540		5,540		690,376	695,916
5001			700,000			31,570		731,570		727	732,297
5002			7,635,454					7,635,454			7,635,454
5003						9,230		9,230			9,230
5004						82,490		82,490		1,956,807	2,039,297
5005			2,782,309	25,657		9,480		2,817,446		16,894,878	19,712,324
5006			566					566		759,417	759,983
5007						18,520		18,520		250,000	268,520
5008						35,360		35,360			35,360
Total	-	-	11,118,329	25,657	-	192,190	-	11,336,176	-	20,552,205	31,888,381
DEBT SERVICE FUND											
8099						520		520			520
8004					620,351			620,351			620,351
8005				499,813				499,813			499,813
8006					464,171			464,171			464,171
8007					335,890			335,890			335,890
Total	-	-	-	499,813	1,420,412	520	-	1,920,745	-	-	1,920,745
AGENCY AND TRUST FUNDS											
8100					1,512,695	82,260	1,250,000	2,844,955			2,844,955
8503					1,000	3,710		4,710			4,710
8504						3,520		3,520			3,520
Total	-	-	-	-	1,513,695	89,490	1,250,000	2,853,185	-	-	2,853,185
TOTAL GOVERNMENTAL FUNDS	\$ 55,682,640	\$ 2,172,200	\$ 32,519,794	\$ 7,763,147	\$ 12,113,939	\$ 2,899,919	\$ 3,114,082	\$ 116,265,721	\$ 10,908,908	\$ 33,185,951	\$ 160,360,580
PROPRIETARY FUNDS											
ENTERPRISE FUNDS											
6000				19,891,547		2,044,452	744,900	22,680,899	219,509	220,343	23,120,751
6001				15,032,614		804,840	21,500	15,858,954		178,740	16,037,694
6002			20,000	23,977,480		433,910	3,570	24,434,960	9,354	132,365	24,576,679
6003	50,000		-	65,806		377,804	2,000	495,610		61,552	557,162
6004				653,788		235,420		889,208			889,208
6005				2,900,455		434,870		3,335,325			3,335,325
6006						2,800		2,800			2,800
6007				1,756,105		946,234		2,702,339			2,702,339
6008				334,497		170,170		504,667			504,667
6009				180,652		23,800		204,452			204,452
Total	50,000	-	20,000	64,792,944	-	5,474,300	771,970	71,109,214	228,863	593,000	71,931,077

2024-25 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
INTERNAL SERVICE FUNDS											
7000						5,550		5,550	2,335,529		2,341,079
7001				5,775,301		21,040	50,000	5,846,341			5,846,341
7002				3,468,583			126,560	3,595,143			3,595,143
7003				99,907		7,110		107,017			107,017
7004				14,735,971				14,735,971			14,735,971
7005			9,200	6,415,349		9,730	40,000	6,474,279	46,213		6,520,492
7006				2,465,914		347,579		2,813,493		2,489,210	5,302,703
7007				2,444,234		153,849	10,000	2,608,083	127,175	751,242	3,486,500
7008				5,142,896		64,170		5,207,066	182,507	531,504	5,921,077
7009				514,562		16,590		531,152			531,152
			9,200	41,062,717	-	625,618	226,560	41,924,095	2,691,424	3,771,956	48,387,475
TOTAL PROPRIETARY FUNDS	50,000		29,200	105,855,661	-	6,099,918	998,530	113,033,309	2,920,287	4,364,956	120,318,552
TOTAL CITY FUNDS	\$ 55,732,640	\$ 2,172,200	\$ 32,548,994	\$ 113,618,808	\$ 12,113,939	\$ 8,999,837	\$ 4,112,612	\$ 229,299,030	\$ 13,829,195	\$ 37,550,907	\$ 280,679,132
PARKING AUTHORITY FUND											
9100				206,335		116,270		322,605			322,605
TOTAL PARKING AUTHORITY FUND	-	-	-	206,335	-	116,270	-	322,605	-	-	322,605
TOTAL ALL FUNDS	\$ 55,732,640	\$ 2,172,200	\$ 32,548,994	\$ 113,825,143	\$ 12,113,939	\$ 9,116,107	\$ 4,112,612	\$ 229,621,635	\$ 13,829,195	\$ 37,550,907	\$ 281,001,737

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 1000				
GENERAL FUND				
TAXES				
Current Year Secured	\$ 9,009,514	\$ 11,066,767	\$ 9,255,800	\$ 10,035,500
Current Year Unsecured	563,593	647,218	648,000	729,750
Prior Year Unsecured	15,257	18,128	6,500	10,000
SB 813 Supplemental	268,271	279,994	175,000	200,000
Housing Authority in Lieu	7,419	15,427		
General Sales and Use	17,130,992	16,763,206	16,000,000	17,000,000
Transient Occupancy Tax	2,389,419	2,831,881	2,025,000	2,065,000
Franchises	1,866,040	2,025,000	1,668,000	1,842,440
Business Licenses	1,469,585	1,728,127	1,785,000	1,833,000
Cost Revenue Impact Study	904,166	752,188	418,600	395,850
Real Property Transfer	518,897	266,230	270,000	272,700
Vehicle In Lieu Backfill	7,722,286	8,646,226	8,900,000	9,700,000
GROUP TOTAL	41,865,439	45,040,392	41,151,900	44,084,240
LICENSES AND PERMITS				
Animal Licenses	10,086	10,237	10,700	10,700
Other Licenses/Permits	6,819	9,611	6,750	11,500
GROUP TOTAL	16,905	19,848	17,450	22,200
INTERGOVERNMENTAL				
Other Federal Grant	401,846	118,635	453,636	3,627,393
P.O.S.T. Reimbursement	96,066	72,223	60,000	50,000
Other State Grant	307,369	691,972	759,874	1,458,667
Motor Vehicle In Lieu	105,094	91,286	78,000	95,000
Homeowners Property Tax	66,491	66,926	60,000	65,000
Mandated Cost Reimbursement	75,886	78,709	100,854	137,031
GROUP TOTAL	1,052,752	1,119,751	1,512,364	5,433,091
CHARGES FOR SERVICES				
Cost Recovery Police	177,588	82,367	91,000	115,000
Photocopies	310	384	360	360
Administrative Fine	54,500	21,575	40,500	21,575
Cost Recovery Fire	104,329	-10,683	12,000	21,600
Cost Recovery -Public Works Parks	7,869		10,000	10,000
Cost Recovery - City Attorney		5,919		
Accidents and Police Reports	10,467	9,704	9,700	9,700
Release Fees Class I	101,304	71,568	72,000	72,000
Special Fire Dept. Services	422,881	497,112		
Fire Prevention Charges	281,130	274,192	283,000	407,455
Copies of Fire Report	7			
Medical First Responder	31,475	33,162	27,000	28,500
Tuition Revenue				66,667
Administrative Citations	146,165	-13,967	117,700	100,000
GROUP TOTAL	1,338,025	971,353	663,260	852,857
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Other Fines - Criminal	83,956	81,517	72,700	60,000
Parking Fines	290,534	199,036	190,000	190,000
Traffic Vaiolations				144,000
GROUP TOTAL	374,490	280,553	262,700	394,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	324,150	648,624	380,700	885,270
Lease Interest Income	1,460	3,919		
Interest Earnings	223	26,345	3,120	
Rent/Concessions (Other than Rec.)	24,599	5,953	37,460	38,810
Firing Range	400	200	200	200
GROUP TOTAL	350,832	685,041	421,480	924,280

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
OTHER REVENUE				
Unclassified	25,089	31,284	18,470	20,925
Cash Short And Over	-356	20	100	100
Dept. Retro Fee Expense	5,500	5,650	4,050	4,800
School Police Officer	846,716	906,860	996,509	950,000
Garnishments and Handling Fees	744	921	780	800
Animal Control Services	13,200	6,845	10,500	6,500
Building Standards Fee	174	157	300	300
Contributions	126,587	22,212	1,800	1,500
Sale of Equipment	1,007		1,000	2,000
GROUP TOTAL	1,018,661	973,949	1,033,509	986,925
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Measure Y-Parks & Recreation			25,984	23,984
Transfer In - Abandoned Vehicle Abatement	1,144	528	1,298	1,300
Transfer In - American Rescue Plan Act	48,386	6,017	82,000	84,000
Transfer In - Proposition 172 Fund	448,746	611,173	596,981	603,087
Transfer In - SLESF Fund	217,100	232,140	228,210	262,895
Transfer In - Development Services	103,226	31,893	101,976	90,166
Transfer In - CFD Administration	59,482	71,468	83,803	88,041
Transfer In - Airport Industrial Park			67,077	
Transfer In - Liability Insurance	706,170	738,433	775,515	772,594
Transfer In - Fleet Replacement				
Transfer In - Support Services		55,000		
Transfer In - Asset Forfeiture Fund				43,775
TOTAL TRANSFERS IN	1,584,254	1,909,652	1,962,844	1,969,842
OTHERS SOURCES OF REVENUE				
Proceed from Debts			650,000	650,000
Total Administrative Reimbursement	4,476,601	5,077,329	5,378,805	5,610,659
Interdepartmental Direct Service				
Cost Reimbursement (DSR)				
From: General Fund	1,560	1,452	1,606	
Development Services	263,363	312,015	393,734	403,462
Maintenance District	64,244	74,479	64,285	78,684
Bellevue Ranch East Debt Service	1,712	1,850	2,004	2,050
Facilities Roadway	4,726	2,419		
Facilities Traffic	4,726	2,419		
Facilities Fire	4,726	2,419	3,229	3,335
Facilities Police	4,726	2,419	3,229	3,335
Facilities Parks	4,726	2,419	3,229	3,335
Facilities PW Corp Yard		2,419	3,229	3,335
Facilities Information Technology		2,419	3,229	3,335
Facilities Administrative Fee		16,931	19,440	20,028
Facilities Transportation Fee			3,229	3,335
Facilities Maintenance				1,407
Bellevue Ranch West Debt Service	2,244	2,424	2,626	2,686
Community Facilities District	98,685	110,793	110,584	134,679
Community Facilities District Parks	5,788	6,733	5,757	
Moraga Debt Service	697	753	815	834
Wastewater System	336,843	326,159	405,612	381,577
Water System	738,439	740,826	833,869	810,012
Street & Light Maintenance				9,602
Refuse Fund	255,200	243,416	308,832	277,952
Employees Benefits (Insurance)	113,172	117,673	124,569	136,544
Liability Fund	165,410	175,607	215,961	180,622
Developer Roadways	4,726	2,419		
Developer Traffic Signals	4,726	2,419		
Developer Police	4,726	2,419	3,229	3,335
Developer Fire	4,726	2,419	3,229	3,335
Developer Parks	4,726	2,419	3,229	3,335
Developer PW Corp Yard		2,419	3,229	3,335
Developer Information Technology		2,419	3,229	3,335
Developer Transportation Fee			3,229	3,335
RDA Sucessor Agency				13,135
Parking Authority	40,528	66,877	37,604	32,838
Downtown	22,062	21,507	22,563	
Bell Station	14,708			
Housing Administration			25,000	25,000
Airport				122
Total Interpartmental DSR	2,171,915	2,253,361	2,613,609	2,551,254
Total Admin & DS Cost Reimbursement	6,648,516	7,330,690	7,992,414	8,161,913
TOTAL	\$ 54,249,874	\$ 58,331,229	\$ 55,667,921	\$ 63,479,348

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

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 1001				
GENERAL FUND RESERVE				
<u>OTHERS SOURCES OF REVENUE</u>				
Transfer In - General Fund	\$ 802,460	\$ 1,638,244	\$ 1,088,050	\$ 1,664,477
	802,460	1,638,244	1,088,050	1,664,477
TOTAL	\$ 802,460	\$ 1,638,244	\$ 1,088,050	\$ 1,664,477
FUND NO. 1017				
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 59,371	\$ 54,879	\$ 56,560	\$ 70,970
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	945,000	425,250	243,000	77,400
Transfer In - American Rescue Plan Act	98			
TOTAL TRANSFERS IN	945,098	425,250	243,000	77,400
TOTAL	\$ 1,004,469	\$ 480,129	\$ 299,560	\$ 148,370
FUND NO. 1018				
PARKS AND COMMUNITY SERVICES FUND				
<u>INTERGOVERNMENTAL</u>				
Prop 64 - Other State Grant	\$ 28,960	\$ 120,167	\$ 336,043	\$ 107,313
GROUP TOTAL	28,960	120,167	336,043	107,313
<u>CHARGES FOR SERVICES</u>				
Recreation Programs	280,987	281,340	383,190	404,095
Cost Recovery		5,833		
GROUP TOTAL	280,987	287,173	383,190	404,095
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Concessions		-30		
Investment Earnings	27	504		690
GROUP TOTAL	27	474	0	690
<u>OTHER REVENUE</u>				
Unclassified	8,322	8,296	8,102	8,102
Merchandise Income			15,000	
Contribution and Donations	5,556	49,462	44,500	77,500
Sale of Equipment				
GROUP TOTAL	13,878	57,758	67,602	85,602
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	1,335,600	1,214,415	1,440,542	1,619,353
Transfer In - CFD Parks & Community Svc	125,343	150,066	175,556	196,853
Transfer In - Measure "Y" Discretionary				376,000
Transfer In - Measure "Y" Parks & Recreation				376,000
TOTAL TRANSFERS IN	1,463,419	1,364,481	1,616,098	2,568,206
TOTAL	\$ 1,787,271	\$ 1,830,053	\$ 2,402,933	\$ 3,165,906

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 1019				
SUBSTANDARD HOUSING				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 2,631	\$ 3,243		\$ 4,680
CHARGES FOR SERVICES				
Cost Recovery	41,842	49,319		
TOTAL	\$ 44,473	\$ 52,562	\$ 0	\$ 4,680
FUND NO. 1020				
AFFORDABLE HOUSING TRUST				
OTHERS SOURCES OF REVENUE				
Transfer In - General Fund		\$ 500,000	\$ 364,500	\$ 116,100
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings		2,351		8,480
TOTAL	\$ 0	\$ 502,351	\$ 364,500	\$ 124,580
FUND NO. 2000				
DOWNTOWN FUND				
TAXES				
Business License	\$ 92,082	\$ 104,162	\$ 105,000	
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,263	1,924	2,140	
OTHER REVENUE				
Donations	3,100			
GROUP TOTAL	3,100	0	0	0
TOTAL	\$ 97,445	\$ 106,086	\$ 107,140	\$ 0
FUND NO. 2001				
MEASURE C FUND				
INTERGOVERNMENTAL				
Federal Government Grants	\$ 23,626	\$ 9,943	\$ 50,000	
GROUP TOTAL	23,626	9,943	50,000	0
TAXES				
General Sales and Use	9,229,225	9,161,869	8,800,000	
CHARGES FOR SERVICES				
Special Fire Dept. Service	140,177	75,092		
Cost Recovery	18,165			
GROUP TOTAL	158,342	75,092	0	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	93,656	92,335	89,860	136,050
OTHER REVENUE				
Unclassified		73		
GROUP TOTAL	0	73	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - American Rescue Plan Act	3,673			
Transfer In - Vehicle Abatement	110			
GROUP TOTAL	3,783	0	0	0
Administrative Reimbursement	92,145	79,459	123,931	
TOTAL	\$ 9,600,777	\$ 9,418,771	\$ 9,063,791	\$ 136,050

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 2030				
MEASURE C-PUBLIC SAFETY FUND				
<u>INTERGOVERNMENTAL</u>				
Federal Government Grants	\$ 0	\$ 0	\$ 0	\$ 25,000
GROUP TOTAL				25,000
<u>TAXES</u>				
General Sales and Use				8,645,000
Administrative Reimbursement				106,035
TOTAL	\$ 0	\$ 0	\$ 0	\$ 8,776,035
FUND NO. 2031				
MEASURE C-ROADS FUND				
<u>TAXES</u>				
General Sales and Use				455,000
TOTAL	\$ 0	\$ 0	\$ 0	\$ 455,000
FUND NO. 2002				
MEASURE "Y" POLICE				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$ 475,480	\$ 304,733	\$ 373,760	\$ 376,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	17,969	5,929	4,600	7,830
TOTAL	\$ 493,449	\$ 310,662	\$ 378,360	\$ 383,830
FUND NO. 2003				
MEASURE "Y" FIRE				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$ 475,480	\$ 304,734	\$ 373,760	\$ 376,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	17,186	9,664	7,080	11,870
TOTAL	\$ 492,666	\$ 314,398	\$ 380,840	\$ 387,870
FUND NO. 2004				
MEASURE "Y" PARKS & RECREATION				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$ 475,481	\$ 304,733	\$ 373,760	\$ 376,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	17,553	8,411	8,850	5,350
<u>OTHER REVENUE</u>				
Unclassified		1,082		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary	1,478,463	265,927	759,250	446,764
Transfer In - American Rescue Plan Act	188			
Transfer In - General Fund		12,858		
TOTAL TRANSFERS IN	1,478,651	278,785	759,250	446,764
TOTAL	\$ 1,971,685	\$ 593,011	\$ 1,141,860	\$ 828,114

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 2005				
MEASURE "Y" DISCRETIONARY				
<u>TAXES</u>				
Cannabis Sales Tax - 40%	\$ 950,961	\$ 609,467	\$ 747,520	\$ 752,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	35,135	17,848	11,730	25,770
TOTAL	\$ <u>986,096</u>	\$ <u>627,315</u>	\$ <u>759,250</u>	\$ <u>777,770</u>

FUND 2006
GAS TAX FUND

<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2103	\$ 702,587	\$ 724,078	\$ 882,505	\$ 800,229
Gas Tax - 2105	500,498	510,691	584,397	559,462
Gas Tax - 2106	227,860	236,785	260,158	253,650
Gas Tax - 2107	597,502	695,553	701,939	764,580
Gas Tax - 2107.5	7,500	7,500	7,500	7,500
GROUP TOTAL	<u>2,035,947</u>	<u>2,174,607</u>	<u>2,436,499</u>	<u>2,385,421</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	182	938		
TOTAL	\$ <u>2,036,129</u>	\$ <u>2,175,545</u>	\$ <u>2,436,499</u>	\$ <u>2,385,421</u>

FUND NO. 2007
2030 GAS TAX - SB1

<u>INTERGOVERNMENTAL</u>				
2030 Gas Tax - State Share	\$ 1,808,884	\$ 1,965,089	\$ 2,201,535	\$ 2,306,281
2030 Gas Tax - LLP Funding	564,126	364,625	645,366	280,741
GROUP TOTAL	<u>2,373,010</u>	<u>2,329,714</u>	<u>2,846,901</u>	<u>2,587,022</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	47,454	54,285	47,650	74,370
TOTAL	\$ <u>2,420,464</u>	\$ <u>2,383,999</u>	\$ <u>2,894,551</u>	\$ <u>2,661,392</u>

FUND NO. 2008
MEASURE "V" ALTERNATIVE MODES

<u>INTERGOVERNMENTAL</u>				
General Sales and Use	\$ 557,405	\$ 550,988	\$ 400,000	\$ 400,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	14,980	12,603	13,200	19,250
TOTAL	\$ <u>572,385</u>	\$ <u>563,591</u>	\$ <u>413,200</u>	\$ <u>419,250</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 2009				
MEASURE 'V' LOCAL TRANSPORTATION				
<u>INTERGOVERNMENTAL</u>				
General Sales and Use Tax	\$ 2,229,619	\$ 2,203,954	\$ 1,600,000	\$ 1,600,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	55,599	55,230	54,730	69,850
TOTAL	\$ 2,285,218	\$ 2,259,184	\$ 1,654,730	\$ 1,669,850
 FUND NO. 2010				
VEHICLE ABATEMENT				
<u>CHARGES FOR SERVICES</u>				
Vehicle Abatement	\$ 47,774	\$ 39,289	\$ 52,700	\$ 52,885
GROUP TOTAL	47,774	39,289	52,700	52,885
TOTAL	\$ 47,774	\$ 39,289	\$ 52,700	\$ 52,885
 FUND NO. 2011				
AMERICAN RESCUE PLAN ACT				
<u>Intergovernmental</u>				
Federal Grant- American Rescue Plan Act	\$ 308,874	\$ 2,049,831	\$	\$
TOTAL	\$ 308,874	\$ 2,049,831	\$ 0	\$ 0
 FUND NO. 2013				
CA SB2 HOUSING PLANNING GRANT				
<u>Intergovernmental</u>				
Other State Grant	\$ 3,343	\$ 170,361	\$ 115,000	\$ 0
TOTAL	\$ 3,343	\$ 170,361	\$ 115,000	\$ 0
 FUND NO. 2014				
CA LOCAL EARLY ACTION PLAN				
<u>Intergovernmental</u>				
Other State Grant	\$	\$ 74,073	\$ 116,800	\$ 105,140
TOTAL	\$ 0	\$ 74,073	\$ 116,800	\$ 105,140
 FUND NO. 2016				
HCD HOMEKEY PROGRAM CC915				
<u>Intergovernmental</u>				
Other State Grant	\$ 367,700	\$ 1,731,510	\$ 200,000	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		19,379	32,750	
TOTAL	\$ 367,700	\$ 1,750,889	\$ 232,750	\$ 0
 FUND NO. 2017				
HCD Homekey Prog 1213				
<u>Intergovernmental</u>				
Other State Grant	\$ 11,248,494	\$ 5,985,633	\$ 950,000	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		189,258	10	
<u>OTHER REVENUE</u>				
Developer Capital Fees		100,000		
TOTAL	\$ 11,248,494	\$ 6,274,891	\$ 950,010	\$ 0

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 2018				
Permanent Local Housing				
<u>Intergovernmental</u>				
Other State Grant	\$	\$	\$ 1,324,969	\$ 887,254
TOTAL	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,324,969</u>	\$ <u>887,254</u>
 FUND NO. 2099				
PROPOSITION 172 FUND				
<u>TAXES</u>				
General Sales and Use	\$ 555,597	\$ 562,979	\$ 500,000	\$ 518,400
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,439	1,018		570
TOTAL	\$ <u>557,036</u>	\$ <u>563,997</u>	\$ <u>500,000</u>	\$ <u>518,970</u>
 FUND NO. 2500				
HOUSING ADMINISTRATION				
<u>CHARGES FOR SERVICES</u>				
Personnel Time Charged CIP	\$	\$	\$ 172,788	\$ 45,849
GROUP TOTAL	0	0	172,788	45,849
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,752	1,619		840
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund				
Transfer In - American Rescue Plan Act	1,538			
TOTAL TRANSFERS IN	1,538	0	0	0
Interdepartmental Direct Service				
Cost Reimbursement	656,929	414,671	1,054,879	621,187
TOTAL	\$ <u>661,219</u>	\$ <u>416,290</u>	\$ <u>1,227,667</u>	\$ <u>667,876</u>
 FUND NO. 2501				
HOUSING ADMINISTRATION FUND				
<u>INTERGOVERNMENTAL</u>				
CDBG	\$ 402,913	\$ 1,574,191	\$ 1,869,147	\$ 1,415,510
Federal Grant/Cares Act/CDBG-CV	362,324	132,433		
GROUP TOTAL	765,237	1,706,624	1,869,147	1,415,510
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
CDBG Loan Repayment	183,701	388,278	93,000	108,000
Investment Earnings	38,186	12,522	13,060	8,340
GROUP TOTAL	221,887	400,800	106,060	116,340
TOTAL	\$ <u>987,124</u>	\$ <u>2,107,424</u>	\$ <u>1,975,207</u>	\$ <u>1,531,850</u>
 FUND NO. 2502				
FEDERAL HOME GRANTS FUND				
<u>INTERGOVERNMENTAL</u>				
Federal Grants-HOME	\$ 74,931	\$ 73,989	\$ 2,769,078	\$ 1,536,192
TOTAL INTERGOVERNMENTAL	74,931	73,989	2,769,078	1,536,192
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	50,179	42,764	44,920	58,830
HOME Loan Repayment	632,981	230,225	54,000	60,000
GROUP TOTAL	683,160	272,989	98,920	118,830
TOTAL	\$ <u>758,091</u>	\$ <u>346,978</u>	\$ <u>2,867,998</u>	\$ <u>1,655,022</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 2504				
BEGIN PROGRAM FUND				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,175	\$ 1,513	\$ 1,830	\$ 2,250
BEGIN Loan Repayment	2,400	2,400	2,400	2,400
GROUP TOTAL	<u>4,575</u>	<u>3,913</u>	<u>4,230</u>	<u>4,650</u>
TOTAL	\$ <u>4,575</u>	\$ <u>3,913</u>	\$ <u>4,230</u>	\$ <u>4,650</u>

FUND NO. 2505				
STATE HOME 92 GRANT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,082	\$ 1,594	\$ 1,870	\$ 2,450
State Home 92 Loan Repayments	13,215	8,867	8,400	8,400
GROUP TOTAL	<u>15,297</u>	<u>10,461</u>	<u>10,270</u>	<u>10,850</u>
TOTAL	\$ <u>15,297</u>	\$ <u>10,461</u>	\$ <u>10,270</u>	\$ <u>10,850</u>

FUND NO. 2506				
STATE HOME 93 GRANT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5,303	\$ 6,057	\$ 5,400	\$ 6,810
State Home 93 Loan Repayments	20,639	17,536	18,000	14,000
GROUP TOTAL	<u>25,942</u>	<u>23,593</u>	<u>23,400</u>	<u>20,810</u>
TOTAL	\$ <u>25,942</u>	\$ <u>23,593</u>	\$ <u>23,400</u>	\$ <u>20,810</u>

FUND NO. 2507				
HOUSING-CAL HOME GRANT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5,857	\$ 6,363	\$ 5,780	\$ 6,960
Home Funds Loans	17,534	1,000	600	6,960
GROUP TOTAL	<u>23,391</u>	<u>7,363</u>	<u>6,380</u>	<u>6,960</u>
TOTAL	\$ <u>23,391</u>	\$ <u>7,363</u>	\$ <u>6,380</u>	\$ <u>6,960</u>

FUND NO. 2508				
HOUSING-BEGIN GRANT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,556	\$ 1,059	\$ 1,290	\$ 1,560
GROUP TOTAL	<u>1,556</u>	<u>1,059</u>	<u>1,290</u>	<u>1,560</u>
TOTAL	\$ <u>1,556</u>	\$ <u>1,059</u>	\$ <u>1,290</u>	\$ <u>1,560</u>

FUND NO. 2509				
NEIGHBORHOOD STABILIZATION				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,996	\$ 2,550	\$ 2,940	\$ 3,830
Neighborhood Stabilization Loans	40,482	10,395	4,200	3,400
GROUP TOTAL	<u>43,478</u>	<u>12,945</u>	<u>7,140</u>	<u>7,230</u>
TOTAL	\$ <u>43,478</u>	\$ <u>12,945</u>	\$ <u>7,140</u>	\$ <u>7,230</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 2510				
NEIGHBORHOOD PROGRAM (NSP3)				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,187	\$ 808	\$ 990	\$ 1,190
GROUP TOTAL	1,187	808	990	1,190
TOTAL	\$ 1,187	\$ 808	\$ 990	\$ 1,190

FUND NO. 2512				
CALHOME 2012				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5,863	\$ 5,749	\$	\$ 6,280
Home Funds Loan	133,153			
GROUP TOTAL	139,016	5,749	0	6,280
TOTAL	\$ 139,016	\$ 5,749	\$ 0	\$ 6,280

FUND NO. 2513				
CITY HOUSING LOAN				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 45,099	\$ 33,062	\$ 36,730	\$ 42,490
Interest on Loans	22,253	4,400	4,830	4,830
City Housing Loan	62,056	12,413	4,800	4,800
Land Sales		3		
GROUP TOTAL	129,408	49,878	46,360	52,120
TOTAL	\$ 129,408	\$ 49,878	\$ 46,360	\$ 52,120

FUND NO. 2514				
AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT				
<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 676,234	\$ 1,257,488	\$ 769,518	\$ 727,084
TOTAL	\$ 676,234	\$ 1,257,488	\$ 769,518	\$ 727,084

FUND NO. 2515				
CalHOME 2021				
<u>INTERGOVERNMENTAL</u>				
Other State Grant	\$	\$	\$ 2,500,000	\$ 2,500,000
TOTAL	\$	\$	\$ 2,500,000	\$ 2,500,000

FUND 2700				
TRAFFIC SAFETY FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Vehicle Code Fines-Traffic Safety	\$ 8,983	\$ 5,478	\$ 7,500	\$ 5,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	245	103	120	
TOTAL	\$ 9,228	\$ 5,581	\$ 7,620	\$ 5,000

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND 2701				
OFFICE TRAFFIC SAFETY GRANT FUND				
<u>INTERGOVERNMENTAL</u>				
Police OTS Grant	\$ 49,777	\$ 100,491	\$ 236,525	\$ 228,577
TOTAL	\$ 49,777	\$ 100,491	\$ 236,525	\$ 228,577
FUND NO. 2702				
COPS FUNDING FUND				
<u>INTERGOVERNMENTAL</u>				
COPS Grant	\$ 231,052	\$ 256,246	\$ 137,549	\$ 140,113
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,298	821	560	850
TOTAL	\$ 232,350	\$ 257,067	\$ 138,109	\$ 140,963
FUND NO. 2703				
JUSTICE ASSISTANCE GRANT				
<u>INTERGOVERNMENTAL</u>				
Federal Grant	\$ 27,789	\$ 3,025	\$ 75,000	\$ 75,000
TOTAL	\$ 27,789	\$ 3,025	\$ 75,000	\$ 75,000
FUND NO. 3000				
DEVELOPMENT SERVICES FUND				
<u>LICENSES AND PERMITS</u>				
Construction Permits	\$ 2,191,467	\$ 1,886,905	\$ 1,700,000	\$ 1,750,000
Encroachment Permits	459,883	363,083	400,000	400,000
GROUP TOTAL	2,651,350	2,249,988	2,100,000	2,150,000
<u>CHARGES FOR SERVICES</u>				
Photocopies				
Zone Changes	7,910	4,304	5,200	6,018
SUP Establishments	44,012	5,632	86,186	169,590
SUP Revisions - P.D.		277	2,493	3,009
Annexations/Prezoning	40,934	1,386	241,854	282,629
Conditional Use Permits	11,474	31,279	19,682	23,697
Subdivisions Tentative	30,271	34,918	29,972	69,694
Subdivisions Final	49,554	23,444	23,804	42,805
Minor Subdivisions	7,052	10,085	8,515	7,245
Site Plan Review	24,409	24,356	18,800	19,319
Design Review Fees	1,980	4,364	3,010	2,376
Environmental Review ERC	8,004	9,383	8,817	17,634
Environmental Review EIS	1,386		7,344	7,546
Environmental Impacting Filing EIR			56,092	3,500
Sale of Plans, Maps, Ordinances & Publicatons	1,959	5,220	5,030	2,020
General Plan Revisions	52,026	8,908	27,340	10,584
Application Filing Fees	5,845	4,342	2,644	4,981
Home Occupation Permit	8,114	8,550	8,510	8,745
BP-Plan Checking Fees	61,499	43,177	46,030	39,070
Staff Research Time Charge	577	60	452	
Engineering Inspect Fees	145,710	46,685	180,000	180,000
Plan Checking Fees - Plans	526,566	497,330	496,600	515,000
Personnel Time Charged CIP	625,760	871,925	1,200,000	825,000
PCN Zoning Letters	2,595	2,923	1,100	1,130
Cost Recovery	98,292	16,319		
Application Fees	211,365	55,130	65,320	46,648
Regulatory Fees	32,982	16,418	79,509	75,000
GROUP TOTAL	2,000,276	1,726,415	2,624,304	2,363,240
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	111,940	73,265	63,750	89,710

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
OTHER REVENUE				
Unclassified	3,550	1,861	3,674	
Other Revenue - Developers	951,497	200,487		
Start/Close/ Temp Encroachment	3,329	3,033	3,460	3,555
Sale of Equipment	375			
GROUP TOTAL	<u>958,751</u>	<u>205,381</u>	<u>7,134</u>	<u>3,555</u>
ADDITIONAL SOURCES OF REVENUE				
Transfer In - 2107.5 Gas Tax	7,743	7,677	7,627	7,500
Transfer In - American Rescue Plan Act	3,700			
Transfer In - CFD Dev Service	59,737	72,368	86,622	77,387
TOTAL TRANSFERS IN	<u>71,180</u>	<u>80,045</u>	<u>94,249</u>	<u>84,887</u>
Administrative Reimbursement	244,113	194,455	196,065	171,399
Interdepartmental Direct Service				
Cost Reimbursement	1,349,790	1,468,399	1,771,174	1,719,235
GROUP TOTAL	<u>1,593,903</u>	<u>1,662,854</u>	<u>1,967,239</u>	<u>1,890,634</u>
TOTAL	\$ <u>7,387,400</u>	\$ <u>5,997,948</u>	\$ <u>6,856,676</u>	\$ <u>6,582,026</u>

**FUND NO. 3001
STREET AND STREETLIGHTS FUND SOURCES**

CHARGES FOR SERVICES				
Utility - Cut Costs Recovery	\$ 70,463	\$ 83,646	\$ 75,000	\$ 75,000
GROUP TOTAL	<u>70,463</u>	<u>83,646</u>	<u>75,000</u>	<u>75,000</u>
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,572	40		
Rents and Royalties	1,534	1,534		
GROUP TOTAL	<u>4,106</u>	<u>1,574</u>	<u>0</u>	<u>0</u>
OTHER REVENUE				
Unclassified	-1,202	6,853		
Damage Claims	99,864	76,621	100,000	120,000
GROUP TOTAL	<u>98,662</u>	<u>83,474</u>	<u>100,000</u>	<u>120,000</u>
ADDITIONAL SOURCES OF REVENUE				
Transfer In - ARPA	1,112			
Transfer In - General Fund		49,713		
Transfer In - 2105, 2106, 2017, 2103 Gas Tax	2,079,340	2,350,679	2,428,999	2,377,921
Transfer In - 2030 Gas Tax	412,397	912,038	1,123,239	1,524,354
Transfer In - Measure "C"	125,000	125,000	145,000	145,000
Transfer In - Measure "V" Alt Modes	72,435	76,935	173,647	143,746
Transfer In - Measure "V" Local Transportation	289,699	307,699	621,349	622,682
TOTAL TRANSFERS IN	<u>2,979,983</u>	<u>3,822,064</u>	<u>4,492,234</u>	<u>4,813,703</u>
Interdepartmental Direct Service				
Cost Reimbursement	140,407	98,907	94,619	126,789
TOTAL	\$ <u>3,293,621</u>	\$ <u>4,089,665</u>	\$ <u>4,761,853</u>	\$ <u>5,135,492</u>

**FUND NO. 3002
BELL STATION FACILITY**

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 120	\$ 4	\$	\$ 470
Rents & Royalties	98,043	77,038	79,119	71,079
GROUP TOTAL	<u>98,163</u>	<u>77,042</u>	<u>79,119</u>	<u>71,549</u>
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		55,000		
TOTAL	\$ <u>98,163</u>	\$ <u>132,042</u>	\$ <u>79,119</u>	\$ <u>71,549</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3003				
SB 1186 CASP PROGRAM				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,992	\$ 1,611	\$ 1,850	\$ 2,610
<u>OTHER REVENUE</u>				
ADA ACCESS & COMP	18,540	4,936	18,000	18,000
TOTAL	\$ <u>20,532</u>	\$ <u>6,547</u>	\$ <u>19,850</u>	\$ <u>20,610</u>
FUND NO. 3004				
PEG ACCESS FEES				
<u>TAXES</u>				
Other Taxes	\$ 114,208	\$ 103,860	\$ 107,135	\$ 100,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	11,130	9,116	9,310	12,680
TOTAL	\$ <u>125,338</u>	\$ <u>112,976</u>	\$ <u>116,445</u>	\$ <u>112,680</u>
FUND NO. 3005				
DEVELOPER CAPITAL FEE				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 70,824	\$ 53,608	\$ 57,750	\$ 72,110
<u>OTHER REVENUE</u>				
Developers	161,775	11,193		
TOTAL	\$ <u>232,599</u>	\$ <u>64,801</u>	\$ <u>57,750</u>	\$ <u>72,110</u>
FUND NO. 3006				
SURFACE TRANSPORTATION PROGRAM				
<u>INTERGOVERNMENTAL</u>				
STP Exchange	\$ 1,050,517	\$ 1,248,748	\$ 1,248,748	\$ 1,248,748
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	34,978	34,991	25,970	55,840
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Streets & Signals	53,860	14,513	12,841	31,009
TOTAL	\$ <u>1,139,355</u>	\$ <u>1,298,252</u>	\$ <u>1,287,559</u>	\$ <u>1,335,597</u>
FUND NO. 3007				
LOCAL TRANSPORTATION FUND				
<u>INTERGOVERNMENTAL</u>				
Off Highway Tax	\$ 92,633	\$ 77,002		
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	3,700	4,411	3,910	5,730
TOTAL	\$ <u>96,333</u>	\$ <u>81,413</u>	\$ <u>3,910</u>	\$ <u>5,730</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3500				
FACILITIES ROADWAYS				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 808,869	\$ 35,230	\$	\$
Residential - Multi Family	65,486	1,011		
Non Residential Retail - < 50,000 square feet	41,779	20,034		
Non Residential Retail - > 50,000 square feet	255,633			
Non Residential - Industrial	18,408			
Non Residential - Institutional	4,540			
Non Residential - General		2,870		
GROUP TOTAL	<u>1,194,715</u>	<u>59,145</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	165,711	139,247	146,750	180,750
GROUP TOTAL	<u>165,711</u>	<u>139,247</u>	<u>146,750</u>	<u>180,750</u>
TOTAL	\$ <u>1,360,426</u>	\$ <u>198,392</u>	\$ <u>146,750</u>	\$ <u>180,750</u>

FUND NO. 3501
FACILITIES TRAFFIC

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 54,776	\$ 2,477	\$	\$
Residential - Multi Family	6,699	104		
Non Residential Retail - < 50,000 square feet	796	382		
Non Residential Retail - > 50,000 square feet	6,729			
Non Residential - Industrial	1,001			
Non Residential - Institutional	417			
Non Residential - General		391		
GROUP TOTAL	<u>70,418</u>	<u>3,354</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	6,463	6,854	6,100	7,540
GROUP TOTAL	<u>6,463</u>	<u>6,854</u>	<u>6,100</u>	<u>7,540</u>
TOTAL	\$ <u>76,881</u>	\$ <u>10,208</u>	\$ <u>6,100</u>	\$ <u>7,540</u>

FUND NO. 3502
FACILITIES FIRE

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 123,733	\$ 195,704	\$ 175,197	\$ 148,306
Residential - Multi Family	14,925	131,755	138,887	53,436
Non Residential Retail - < 50,000 square feet	1,763	845		
Non Residential Retail - > 50,000 square feet	14,973			
Non Residential Retail - Office		5,771	19,556	2,608
Non Residential - Industrial	2,247		10,703	9,423
Non Residential - Institutional	934			
Non Residential - General		595	37,726	7,037
Non Residential - Lodging			13,677	10,525
GROUP TOTAL	<u>158,575</u>	<u>334,670</u>	<u>395,746</u>	<u>231,335</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	31,956	26,828	28,020	36,590
GROUP TOTAL	<u>31,956</u>	<u>26,828</u>	<u>28,020</u>	<u>36,590</u>
TOTAL	\$ <u>190,531</u>	\$ <u>361,498</u>	\$ <u>423,766</u>	\$ <u>267,925</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3503				
FACILITIES POLICE				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 164,706	\$ 151,883	\$ 133,312	\$ 112,850
Residential - Multi Family	19,924	100,564	105,868	40,732
Non Residential Retail - < 50,000 square feet	2,360	1,132		
Non Residential Retail - > 50,000 square feet	20,004			
Non Residential Retail - Office		4,408	14,938	1,992
Non Residential - Industrial	3,008		8,129	7,157
Non Residential - Institutional	1,246			
Non Residential - General		453	28,766	5,366
Non Residential - Lodging			10,401	8,004
GROUP TOTAL	<u>211,248</u>	<u>258,440</u>	<u>301,414</u>	<u>176,101</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	53,060	43,593	46,210	58,100
GROUP TOTAL	<u>53,060</u>	<u>43,593</u>	<u>46,210</u>	<u>58,100</u>
TOTAL	\$ <u>264,308</u>	\$ <u>302,033</u>	\$ <u>347,624</u>	\$ <u>234,201</u>

FUND NO. 3504
FACILITIES PARKS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 136,935	\$ 568,678	517,692	438,231
Residential - Multi Family	16,107	389,364	410,894	158,090
Non Residential Retail - < 50,000 square feet	662	327		
Non Residential Retail - > 50,000 square feet	5,759			
Non Residential Retail - Office		17,068	57,840	7,714
Non Residential - Industrial	868		31,394	27,639
Non Residential - Institutional	360			
Non Residential - General		1,749	111,212	20,744
Non Residential - Lodging			40,456	31,133
GROUP TOTAL	<u>160,691</u>	<u>977,186</u>	<u>1,169,488</u>	<u>683,551</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	18,849	18,305	17,590	28,590
GROUP TOTAL	<u>18,849</u>	<u>18,305</u>	<u>17,590</u>	<u>28,590</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Park Reserve	34,143			
TOTAL	\$ <u>213,683</u>	\$ <u>995,491</u>	\$ <u>1,187,078</u>	\$ <u>712,141</u>

FUND NO. 3505
FACILITIES ROADWAYS DEVELOPERS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 810,510	\$ 23,372	\$	\$
Residential - Multi Family	65,486	1,010		
Non Residential Retail - < 50,000 square feet	41,779	20,034		
Non Residential Retail - > 50,000 square feet	255,633	11,859		
Non Residential - Industrial	18,408			
Non Residential - Institutional	4,540			
Non Residential - General		2,870		
GROUP TOTAL	<u>1,196,356</u>	<u>59,145</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	135,149	113,772	119,980	147,240
GROUP TOTAL	<u>135,149</u>	<u>113,772</u>	<u>119,980</u>	<u>147,240</u>
TOTAL	\$ <u>1,331,505</u>	\$ <u>172,917</u>	\$ <u>119,980</u>	\$ <u>147,240</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3506				
FACILITIES TRAFFIC DEVELOPERS				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 54,894	\$ 1,579	\$	\$
Residential - Multi Family	6,699	103		
Non Residential Retail - < 50,000 square feet	796	382		
Non Residential Retail - > 50,000 square feet	6,729	897		
Non Residential - Industrial	1,001			
Non Residential - Institutional	417			
Non Residential - General		394		
GROUP TOTAL	<u>70,536</u>	<u>3,355</u>	<u>0</u>	<u>0</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	12,274	10,275	10,850	13,320
GROUP TOTAL	<u>12,274</u>	<u>10,275</u>	<u>10,850</u>	<u>13,320</u>
TOTAL	\$ <u>82,810</u>	\$ <u>13,630</u>	\$ <u>10,850</u>	\$ <u>13,320</u>

FUND NO. 3507
FACILITIES FIRE DEVELOPERS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 123,997	\$ 193,288	\$ 175,197	\$ 148,306
Residential - Multi Family	14,925	131,755	138,887	53,436
Non Residential Retail - < 50,000 square feet	1,763	845		
Non Residential Retail - > 50,000 square feet	14,973			
Non Residential Retail - Office			19,556	2,608
Non Residential - Industrial	2,247	8,187	10,703	9,423
Non Residential - Institutional	934	595		
Non Residential - General			37,726	7,037
Non Residential - Lodging			13,677	10,525
GROUP TOTAL	<u>158,839</u>	<u>334,670</u>	<u>395,746</u>	<u>231,335</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	44,572	36,885	38,830	49,910
GROUP TOTAL	<u>44,572</u>	<u>36,885</u>	<u>38,830</u>	<u>49,910</u>
TOTAL	\$ <u>203,411</u>	\$ <u>371,555</u>	\$ <u>434,576</u>	\$ <u>281,245</u>

FUND NO. 3508
FACILITIES POLICE DEVELOPERS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 165,060	\$ 151,883	\$ 133,312	\$ 112,850
Residential - Multi Family	19,924	100,564	105,868	40,732
Non Residential Retail - < 50,000 square feet	2,360	1,131		
Non Residential Retail - > 50,000 square feet	20,004	4,408		
Non Residential Retail - Office			14,938	1,992
Non Residential - Industrial	3,008		8,129	7,157
Non Residential - Institutional	1,246			
Non Residential - General		453	28,766	5,366
Non Residential - Lodging		33,016	10,401	8,004
GROUP TOTAL	<u>211,602</u>	<u>291,455</u>	<u>301,414</u>	<u>176,101</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	38,995		34,460	44,320
GROUP TOTAL	<u>38,995</u>	<u>0</u>	<u>34,460</u>	<u>44,320</u>
TOTAL	\$ <u>250,597</u>	\$ <u>291,455</u>	\$ <u>335,874</u>	\$ <u>220,421</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3509				
FACILITIES PARKS DEVELOPERS				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 137,507	\$ 568,678	\$ 517,692	\$ 438,231
Residential - Multi Family	16,107	389,363	410,894	158,090
Non Residential Retail - < 50,000 square feet	682	327		
Non Residential Retail - > 50,000 square feet	5,759			
Non Residential Retail - Office		17,068	57,840	7,714
Non Residential - Industrial	868		31,394	27,639
Non Residential - Institutional	360			
Non Residential - General		1,750	111,212	20,744
Non Residential - Lodging			40,456	31,133
GROUP TOTAL	<u>161,283</u>	<u>977,186</u>	<u>1,169,488</u>	<u>683,551</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	<u>218</u>	<u>3,406</u>		<u>9,870</u>
GROUP TOTAL	218	3,406	0	9,870
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Park Reserve	31,516			
TOTAL	\$ <u>193,017</u>	\$ <u>980,592</u>	\$ <u>1,169,488</u>	\$ <u>693,421</u>

FUND NO. 3510				
FACILITIES PUBLIC WORKS CORP YARD				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 190	\$ 21,869	\$ 20,105	\$ 17,019
Residential - Multi Family		15,055	15,898	6,117
Non Residential Retail - Office		658	2,230	297
Non Residential - Industrial			1,297	1,141
Non Residential Retail - General		68	4,323	806
Non Residential - Lodging			1,587	1,222
GROUP TOTAL	<u>190</u>	<u>37,650</u>	<u>45,440</u>	<u>26,602</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		32		210
GROUP TOTAL	<u>0</u>	<u>32</u>	<u>0</u>	<u>210</u>
TOTAL	\$ <u>190</u>	\$ <u>37,682</u>	\$ <u>45,440</u>	\$ <u>26,812</u>

FUND NO. 3511				
FACILITIES PUBLIC WORKS CORP YARD DEVELOPERS				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 190	\$ 21,869	\$ 20,105	\$ 17,019
Residential - Multi Family		15,055	15,898	6,117
Non Residential Retail - Office		658	2,230	297
Non Residential - Industrial			1,297	1,141
Non Residential Retail - General		68	4,323	806
Non Residential - Lodging			1,587	1,222
GROUP TOTAL	<u>190</u>	<u>37,650</u>	<u>45,440</u>	<u>26,602</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		42		250
GROUP TOTAL	<u>0</u>	<u>42</u>	<u>0</u>	<u>250</u>
TOTAL	\$ <u>190</u>	\$ <u>37,692</u>	\$ <u>45,440</u>	\$ <u>26,852</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3512				
FACILITIES INFORMATION TECHNOLOGY				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 147	\$ 16,919	\$ 15,557	\$ 13,169
Residential - Multi Family		11,912	12,578	4,839
Non Residential Retail - Office		508	1,720	230
Non Residential - Industrial			929	818
Non Residential - Institutional			3,458	
Non Residential Retail - General		54	1,216	645
Non Residential - Lodging		22		936
GROUP TOTAL	<u>147</u>	<u>29,415</u>	<u>35,458</u>	<u>20,637</u>
TOTAL	\$ <u>147</u>	\$ <u>29,415</u>	\$ <u>35,458</u>	\$ <u>20,637</u>

FUND NO. 3513				
FACILITIES INFORMATION TECHNOLOGY DEVELOPERS				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 147	\$ 16,921	\$ 15,557	\$ 13,169
Residential - Multi Family		11,912	12,578	4,839
Non Residential Retail - Office		508	1,720	230
Non Residential - Industrial			929	818
Non Residential - Institutional			3,458	645
Non Residential Retail - General		54	1,216	936
GROUP TOTAL	<u>147</u>	<u>29,395</u>	<u>35,458</u>	<u>20,637</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		30		
GROUP TOTAL	<u>0</u>	<u>30</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>147</u>	\$ <u>29,425</u>	\$ <u>35,458</u>	\$ <u>20,637</u>

FUND NO. 3514				
FACILITIES ADMINISTRATIVE FEE				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 680	\$ 77,779	\$ 71,800	\$ 60,720
Residential - Multi Family		49,600	52,400	20,175
Non Residential Retail - Office		6,460	9,500	1,268
Non Residential - Industrial			5,950	5,100
Non Residential Retail - General		374	23,650	4,400
Non Residential - Lodging			10,100	7,800
GROUP TOTAL	<u>680</u>	<u>134,213</u>	<u>173,400</u>	<u>99,463</u>
TOTAL	\$ <u>680</u>	\$ <u>134,213</u>	\$ <u>173,400</u>	\$ <u>99,463</u>

FUND NO. 3515				
FACILITIES TRANSPORTATION FEES				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$	362,829	\$ 334,837	\$ 283,442
Residential - Multi Family		179,337	189,375	72,861
Non Residential Retail - Office		18,582	62,966	8,398
Non Residential - Industrial			44,323	39,022
Non Residential - General			207,490	38,702
Non Residential - Lodging			101,513	78,118
GROUP TOTAL	<u>0</u>	<u>560,748</u>	<u>940,504</u>	<u>520,543</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		1,166		5,080
GROUP TOTAL	<u>0</u>	<u>1,166</u>	<u>0</u>	<u>5,080</u>
TOTAL	\$ <u>0</u>	\$ <u>561,914</u>	\$ <u>940,504</u>	\$ <u>525,623</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 3516				
FACILITIES TRANSPORTATON FEES DEV				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$	362,448	334,837	283,442
Residential - Multi Family		179,337	189,375	72,861
Non Residential Retail - Office		18,582	62,966	8,398
Non Residential - Industrial			44,323	39,022
Non Residential - General			207,490	38,702
Non Residential - Lodging			101,513	78,118
GROUP TOTAL	0	560,367	940,504	520,543
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		1,164		5,200
GROUP TOTAL	0	1,164	0	5,200
TOTAL	\$ 0	\$ 561,531	\$ 940,504	\$ 525,743

FUND NOS. 4000-4039
MAINTENANCE DISTRICTS FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMNTS</u>					
Assessments	\$	1,088,125	\$ 1,071,138	\$ 1,034,794	\$ 1,026,575
<u>RETURN ON USE OF MONEY/PROPERTY</u>					
Investment Earnings		35,646	29,546		
<u>OTHER REVENUE</u>					
Unclassified			24		
Damage claims			18,735		
GROUP TOTAL	0		18,759	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>					
Transfer In - General Fund		61,410	59,395	46,219	57,588
Transfer In - CFDS		5,433	7,487	8,524	8,869
Transfer In - Water System		37	37	37	
Transfer In - Successor Agency					148
Transfer In - Parking Authority		17,770	17,770	17,770	
TOTAL TRANSFERS IN		84,650	84,689	72,550	66,605
TOTAL	\$ 1,208,421	\$ 1,204,132	\$ 1,107,344	\$ 1,093,180	

FUND NO. 4499
MAINT DIST PUMP REPLACEMENT

<u>CHARGES FOR SERVICES</u>					
Pump Replacement Fee	\$	11,101	\$ 11,101	\$ 11,101	\$ 26,750
<u>RETURN ON USE OF MONEY/PROPERTY</u>					
Investment Earnings		11,178	8,822	9,530	11,610
TOTAL	\$ 22,279	\$ 19,923	\$ 20,631	\$ 38,360	

FUND NO. 4500
CFD ADMINISTRATION FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>					
Investment Earnings	\$	4,791	\$ 6,082	\$	\$
<u>OTHER REVENUE</u>					
Other Revenue - Developers		33,661	129,919		
TOTAL	\$ 38,452	\$ 136,001	\$ 0	\$ 0	

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 4501				
CFD ADMINISTRATION FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 63,069	\$ 73,936	\$ 86,118	\$ 92,535
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	127	99		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	24	26	28	28
TOTAL	\$ <u>63,220</u>	\$ <u>74,061</u>	\$ <u>86,146</u>	\$ <u>92,563</u>

FUND NO. 4502				
CFD PUBLIC SAFETY FIRE FUND				
<u>CHARGES FOR SERVICES</u>				
Special Fire Dept. Service	\$ 26,478	\$ 2,163	\$	\$
GROUP TOTAL	26,478	2,163	0	0
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	810,432	950,029	1,106,357	1,190,833
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,237	728		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	313	336	354	364
Transfer In - General Fund	740,654			
TOTAL TRANSFERS IN	740,967	336	354	364
TOTAL	\$ <u>1,579,114</u>	\$ <u>953,256</u>	\$ <u>1,106,711</u>	\$ <u>1,191,197</u>

FUND NO. 4503				
CFD PUBLIC SAFETY PD FUND				
<u>CHARGES FOR SERVICES</u>				
Cost Recovery	\$ 7,532	\$	\$	\$
GROUP TOTAL	7,532	0	0	0
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	1,646,152	1,929,699	2,246,157	2,414,192
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,724	3,454		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - American Rescue Plan Act	101			
Transfer In - General Fund	694,696			
Transfer In - CFD Services Deposit	635	683	720	740
TOTAL TRANSFERS IN	695,432	683	720	740
TOTAL	\$ <u>2,350,840</u>	\$ <u>1,933,836</u>	\$ <u>2,246,877</u>	\$ <u>2,414,932</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 4504				
CFD- PW-PARKS MAINTENANCE FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 183,565	\$ 215,186	\$ 250,555	\$ 269,232
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,331	1,481		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	275,641			
Transfer In - American Rescue Plan Act	101			
Transfer In - CFD-BelleVue Ranch East	10,905	7,167	28,315	13,180
Transfer In - CFD-Compass Pointe	84,049	84,282	127,909	94,781
Transfer In - CFD-Sandcastle	57,873	42,671	119,231	77,729
Transfer In - Moraga	33,457	30,973	48,841	42,349
Transfer In - CFD Services Deposit	71	76	80	83
TOTAL TRANSFERS IN	<u>462,097</u>	<u>165,169</u>	<u>324,376</u>	<u>228,122</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Interdepartmental Direct Service	6,162	6,777	7,140	2,350
Unclassified	108			
TOTAL	<u>\$ 654,263</u>	<u>\$ 388,613</u>	<u>\$ 582,071</u>	<u>\$ 499,704</u>

FUND NO. 4505
CFD- STREET TREES FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 93,183	\$ 109,237	\$ 127,150	\$ 136,688
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	193	145		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	36	39	41	42
TOTAL	<u>\$ 93,412</u>	<u>\$ 109,421</u>	<u>\$ 127,191</u>	<u>\$ 136,730</u>

FUND NO. 4506
CFD- STREET MAINT/LIGHTS FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 207,515	\$ 243,260	\$ 283,157	\$ 304,329
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	549	330		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	80	86	91	93
TOTAL	<u>\$ 208,144</u>	<u>\$ 243,676</u>	<u>\$ 283,248</u>	<u>\$ 304,422</u>

FUND NO. 4507
CFD- DEVELOPMENT SERVICE FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 63,084	\$ 72,938	\$ 88,691	\$ 81,872
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	149	110		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	22	23	24	25
TOTAL	<u>\$ 63,255</u>	<u>\$ 73,071</u>	<u>\$ 88,715</u>	<u>\$ 81,897</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 4508				
CFD- PARKS & COMMUNITY SERVICES				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 129,946	\$ 153,345	\$ 174,813	\$ 201,293
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	244	189		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	53	57	60	62
TOTAL	\$ <u>130,243</u>	\$ <u>153,591</u>	\$ <u>174,873</u>	\$ <u>201,355</u>

FUND NO. 4509				
CFD- AIRPORT				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 45,002	\$ 52,755	\$ 61,404	\$ 65,982
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	88	69		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	17	19	20	20
TOTAL	\$ <u>45,107</u>	\$ <u>52,843</u>	\$ <u>61,424</u>	\$ <u>66,002</u>

FUND NOS. 4510-4558				
COMMUNITY FACILITIES DISTRICT FUNDS				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 1,633,147	\$ 2,026,640	\$ 2,391,522	\$ 2,620,127
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	81,963	90,300	250	
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Street Maintenance	201,187	247,886	287,779	301,158
Transfer In - CFD Services Deposit	1,484	1,596	1,683	1,730
GROUP TOTAL	202,671	249,482	289,462	302,888
TOTAL	\$ <u>1,917,781</u>	\$ <u>2,366,422</u>	\$ <u>2,681,234</u>	\$ <u>2,923,015</u>

FUND NOS. 4950				
PBID-DOWNTOWN FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Assessments	\$	\$	\$	\$ 377,174
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund				32,886
Transfer In - Water System Ops				322
Transfer In - Parking Authority Gen Fund				35,661
GROUP TOTAL	0	0	0	68,869
TOTAL	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>446,043</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
CAPITAL PROJECTS FUNDS				
FUND NO. 5000				
PARKS & COMMUNITY SERVICE CIP FUND				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 3,846	\$ 6,989	\$ 5,480	\$ 5,540
<u>OTHER REVENUE</u>				
Cost Recovery		664,300		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund		114,999	114,244	40,376
Transfer In - Revenue Stabilization	34,880			650,000
Transfer in - Fac Parks City 50%				690,376
TOTAL TRANSFERS IN	34,880	114,999	114,244	690,376
TOTAL	\$ 38,726	\$ 786,288	\$ 119,724	\$ 695,916

FUND NO. 5001
PARK RESERVE FUND

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 0	\$ 0	\$ 177,952	\$ 700,000
GROUP TOTAL			177,952	700,000
<u>CHARGES FOR SERVICES</u>				
Park Zone #1 Fees	51,557	12,298		
Park Zone #2 Fees	946			
Park Zone #3 Fees	20,339	1,419		
Park Zone #4 Fees	160,928	15,950		
Park Zone #5 Fees	65,194			
GROUP TOTAL	298,964	29,667	0	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	34,455	27,045	30,230	31,570
Rent of Facilities	735			
GROUP TOTAL	35,190	27,045	30,230	31,570
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund			727	727
TOTAL TRANSFERS IN	0	0	727	727
TOTAL	\$ 334,154	\$ 56,712	\$ 208,909	\$ 732,297

FUND NO. 5002
MEASURE V REGIONAL PROJECT
INTERGOVERNMENTAL

General Sales & Use Tax	\$ 301,819	\$ 280,706	\$ 7,635,453	\$ 7,635,454
TOTAL	\$ 301,819	\$ 280,706	\$ 7,635,453	\$ 7,635,454

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 5003				
AIRPORT INDUSTRIAL PARK				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5,850	\$ 5,823	\$ 3,880	\$ 9,230
GROUP TOTAL	5,850	5,823	3,880	9,230
<u>OTHER REVENUE</u>				
Other Revenue - Land sales		104,544		
TOTAL	\$ 5,850	\$ 110,367	\$ 3,880	\$ 9,230

FUND NO. 5004
PUBLIC SAFETY CIP FUND

<u>INTERGOVERNMENTAL</u>				
State Funding	\$	\$ 3,000,000	\$	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	44,298	\$ 36,445	20,840	82,490
GROUP TOTAL	44,298	36,445	20,840	82,490
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Fac Fire City 50%			949,915	1,000,000
Transfer In - Fac Fire Developer 50%				949,915
Transfer In - Fac Police City 50%			3,446	3,446
Transfer In - Fac Police Developer 50%			3,446	3,446
TOTAL TRANSFERS IN	0	0	956,807	1,956,807
TOTAL	\$ 44,298	\$ 3,036,445	\$ 977,647	\$ 2,039,297

FUND NO. 5005
STREETS & SIGNALS CIP FUND

<u>INTERGOVERNMENTAL</u>				
Other Federal Grants	\$ 226,086	\$ 5,875	\$	\$
Other State Grants			1,107,855	765,812
Congestion Mgmt Air Alt-CMAQ	564,780	2,455,506	254,141	2,016,697
GROUP TOTAL	790,866	2,461,381	1,361,996	2,782,309
<u>CHARGES FOR SERVICES</u>				
Cost Recovery		5,410	150,000	25,657
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	31,166	12,883	14,650	9,480
<u>OTHER REVENUE</u>				
Other Revenue-Developers	825,524	421,262	129,823	
GROUP TOTAL	825,524	421,262	129,823	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund			50,000	50,000
Transfer In - Local Transportation	9	540	312,104	1,115,967
Transfer In - Regional Surface Transport Prg	802,266		4,606,546	6,164,653
Transfer In - Fac Roadway City 50%			1,621,626	1,621,626
Transfer In - Fac Roadway Developer 50%			57,885	743,500
Transfer In -Developer Capital Fees	525,285			
Transfer In - 2030 Gas Tax	451,310	413,807	5,362,884	6,583,238
Transfer In - Housing CDBG				107,432
Transfer In - Facilities - Traffic Signal-Developer 50%				508,462
TOTAL TRANSFERS IN	1,778,870	414,347	12,011,045	16,894,878
TOTAL	\$ 3,426,426	\$ 3,315,283	\$ 13,667,514	\$ 19,712,324

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 5006				
AIRPORT CIP FUND				
<u>INTERGOVERNMENTAL</u>				
Federal Government Grant	\$	\$ 512,602	\$	\$ 566
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	464	132	0	0
GROUP TOTAL	464	132	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Ec Dev Opportunity		889,470	1,100,000	518,417
Transfer In - Airport Industrial Park	43,032		137,105	131,000
Transfer In - Airport Operations	153	628,506	669,344	110,000
TOTAL TRANSFERS IN	43,185	1,517,976	1,906,449	759,417
TOTAL	\$ 43,649	\$ 2,030,710	\$ 1,906,449	\$ 759,983

FUND NO. 5007
PCE CLEAN UP WATER CIPS

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 14,782	\$ 13,983	\$ 9,730	\$ 18,520
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Water System	250,000	250,000	250,000	250,000
TOTAL	\$ 264,782	\$ 263,983	\$ 259,730	\$ 268,520

FUND NO. 5008
MTBE SETTLEMENT FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 34,894	\$ 26,991	\$ 17,510	\$ 35,360
TOTAL	\$ 34,894	\$ 26,991	\$ 17,510	\$ 35,360

FUND NO. 5009
CITY HOUSING CIP

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 579	\$ 394	\$ 480	\$
GROUP TOTAL	579	394	480	0
<u>OTHER REVENUE</u>				
Land Sale		2		
TOTAL	\$ 579	\$ 396	\$ 480	\$ 0

DEBT SERVICE FUNDS

FUND NO. 8000
NORTH MERCED SEWER REFUNDING

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 834	\$ 559	\$	\$
TOTAL	\$ 834	\$ 559	\$ 0	\$ 0

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 8003				
FAHRENS PARK				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	\$ 53,007	\$	\$	\$
Assessment Payoff				
Assessment Payoff Fee				
GROUP TOTAL	<u>53,007</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,425	264		
Interest Earnings	11	4		
GROUP TOTAL	<u>1,436</u>	<u>268</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>54,443</u>	\$ <u>268</u>	\$ <u>0</u>	\$ <u>0</u>

FUND NO. 8004
BELLEVUE RANCH DEVELOPMENT EAST

FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	\$ 618,556	\$ 620,354	\$ 618,378	\$ 620,351
GROUP TOTAL	<u>618,556</u>	<u>620,354</u>	<u>618,378</u>	<u>620,351</u>
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	570	2,649		
Interest Earnings	367	26,385		
GROUP TOTAL	<u>937</u>	<u>29,034</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>619,493</u>	\$ <u>649,388</u>	\$ <u>618,378</u>	\$ <u>620,351</u>

FUND NO. 8005
UNIVERSITY CAPITAL CHARGE FUND

CHARGES FOR SERVICES				
Sewer Facility Fee	\$ 180,667	\$ 169,390	\$ 511,958	\$ 499,813
TOTAL	\$ <u>180,667</u>	\$ <u>169,390</u>	\$ <u>511,958</u>	\$ <u>499,813</u>

FUND NO. 8006
BELLEVUE RANCH DEVELOPMENT WEST

FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	\$ 465,479	\$ 460,227	\$ 465,653	\$ 464,171
GROUP TOTAL	<u>465,479</u>	<u>460,227</u>	<u>465,653</u>	<u>464,171</u>
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	501	1,979		
Interest Earnings	289	21,204		
GROUP TOTAL	<u>790</u>	<u>23,183</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>466,269</u>	\$ <u>483,410</u>	\$ <u>465,653</u>	\$ <u>464,171</u>

FUND NO. 8007
MORAGA DEVELOPMENT

FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	\$ 336,831	\$ 337,670	\$ 345,807	\$ 335,890
GROUP TOTAL	<u>336,831</u>	<u>337,670</u>	<u>345,807</u>	<u>335,890</u>
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	373	1,443		
Interest Earnings	585	16,901		
GROUP TOTAL	<u>958</u>	<u>18,344</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>337,789</u>	\$ <u>356,014</u>	\$ <u>345,807</u>	\$ <u>335,890</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 8098				
16TH STREET ASSESSMENT DISTRICT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 313	\$ 210	\$	\$
TOTAL	\$ <u>313</u>	\$ <u>210</u>	\$ <u>0</u>	\$ <u>0</u>
FUND NO. 8099				
LIBERTY PARK ASSESSMENT DISTRICT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 522	\$ 352	\$ 430	\$ 520
TOTAL	\$ <u>522</u>	\$ <u>352</u>	\$ <u>430</u>	\$ <u>520</u>
FUND NO. 8100				
RDA SUCCESSOR AGENCY FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Redevelopment Property Tax	\$	\$	\$	\$ 1,512,695
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings				21,160
Land Lease				61,100
GROUP TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,260</u>
<u>OTHER REVENUE</u>				
Proceeds from Settlement				1,250,000
TOTAL	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,844,955</u>
FUND NO. 8500				
CFD SERVICES DEPOSITS				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 484	\$ 292	\$ 350	\$ 390
TOTAL	\$ <u>484</u>	\$ <u>292</u>	\$ <u>350</u>	\$ <u>390</u>
FUND NO. 8501				
SEC 115 TRUST PENSION				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ -528,347	\$ 119,514	\$	\$
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In General Fund	1,755,000	789,750	607,500	193,500
TOTAL	\$ <u>1,226,653</u>	\$ <u>909,264</u>	\$ <u>607,500</u>	\$ <u>193,500</u>
FUND NO. 8503				
ASSET FORFEITURE				
<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Criminal Fines	\$ 873	\$ 131,418	\$	\$ 1,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,252	1,236	1,050	3,710
TOTAL	\$ <u>2,125</u>	\$ <u>132,654</u>	\$ <u>1,050</u>	\$ <u>4,710</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 8504				
WAHNETA HALL 1991 TRUST				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 3,582	\$ 2,394	\$ 2,930	\$ 3,520
TOTAL	\$ <u>3,582</u>	\$ <u>2,394</u>	\$ <u>2,930</u>	\$ <u>3,520</u>
ENTERPRISE FUNDS				
FUND NO. 6000				
WASTEWATER SYSTEM FUND				
<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 155,737		\$	\$
<u>CHARGES FOR SERVICES</u>				
Sewer Service Charges	19,466,016	20,867,220	19,090,240	19,662,947
Sewer Maint. and Repairs	2,400	2,035	2,400	2,400
Sewer Frontage Fees		108,158		
Septic Haulers	133,189	154,989	137,597	142,124
Industrial Pretreatment	89,403	53,878	98,150	83,101
Industrial Pretreatment Penalties				
Monitoring Wells Insp Fees	2,075	1,050	850	975
GROUP TOTAL	19,693,083	21,187,330	19,329,237	19,891,547
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	989,250	853,607	1,022,310	1,119,360
Repayment on Loans	0		1,008,863	897,910
Lease on Ground Areas	1,350	885	27,740	27,182
Interest Earnings	2		200	
Lease Interest Income		333		
GROUP TOTAL	990,602	854,825	2,059,113	2,044,452
<u>OTHER REVENUE</u>				
Unclassified	3,155	6,865	4,800	4,800
Cost Recovery		37,616		
Sale of Equipment	6,877	20	2,100	100
Sale of Farm Products	1,504,121	1,837,342	1,180,835	740,000
GROUP TOTAL	1,514,153	1,881,843	1,187,735	744,900
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - American Rescue Plan Act	5,512	265		
Transfer In - Refuse			220,343	220,343
GROUP TOTAL	5,512	265	220,343	220,343
Interdepartmental Direct Service Cost Reimbursement	219,407	124,600	103,065	219,509
TOTAL	\$ <u>22,578,494</u>	\$ <u>24,048,863</u>	\$ <u>22,899,493</u>	\$ <u>23,120,751</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 6001				
WATER SYSTEM FUND				
<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 153,771	\$	\$	\$
<u>CHARGES FOR SERVICES</u>				
Sale of Water - Public	13,823,270	14,339,774	14,365,000	14,795,000
Water Ordinance Waiver Fee	4,420	29,795	2,000	2,000
Meter and Service Installation	264,386	130,345	72,000	72,000
Hydrant Rental/Fire Service	1,850	1,300	1,770	1,700
Water Frontage Fees to City		12,489		
Cost Recovery		30,658	850,000	161,914
GROUP TOTAL	<u>14,093,926</u>	<u>14,544,361</u>	<u>15,290,770</u>	<u>15,032,614</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	766,602	608,513	756,230	804,840
Interest Earnings	1	349	50	
Repayment on Loans	199	-12,210		
GROUP TOTAL	<u>766,802</u>	<u>596,652</u>	<u>756,280</u>	<u>804,840</u>
<u>OTHER REVENUE</u>				
Unclassified	40,750	23,876	5,800	6,500
Other Revenue- Developers	452,698		448,452	
Damage Claims	35,064	-5,290	30,000	15,000
Sale of Equipment	1,034		5,000	
Other Rentals		-221		
GROUP TOTAL	<u>529,546</u>	<u>18,365</u>	<u>489,252</u>	<u>21,500</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - American Rescue Plan Act	4,255			
Transfer In - Fleet Replacement		12,359	197,791	178,740
TOTAL TRANSFERS IN	<u>4,255</u>	<u>12,359</u>	<u>197,791</u>	<u>178,740</u>
TOTAL	\$ <u>15,548,300</u>	\$ <u>15,171,737</u>	\$ <u>16,734,093</u>	\$ <u>16,037,694</u>

FUND NO. 6002
REFUSE FUND

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 189,701	\$ 88,579	\$ 20,000	\$ 20,000
<u>CHARGES FOR SERVICES</u>				
Refuse/Sanitation Service	17,793,121	18,874,544	19,369,000	19,578,500
Cost Recovery	10,284	1,132	75,000	
Green Waste Collection	1,848,352	1,975,765	1,998,000	2,271,000
Curbside Recycling Program	1,875,342	2,010,281	2,417,000	2,127,980
GROUP TOTAL	<u>21,527,099</u>	<u>22,861,722</u>	<u>23,859,000</u>	<u>23,977,480</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	307,512	303,784	334,830	433,910
<u>OTHER REVENUE</u>				
Unclassified	34,298	13,274	3,515	3,570
Damage Claims		-1,763		
Sale of Equipment		1,662		
GROUP TOTAL	<u>34,298</u>	<u>13,173</u>	<u>3,515</u>	<u>3,570</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD PW - Street Trees	89,567	107,146	125,973	132,365
Transfer In - American Rescue Plan Act	6,045			
TOTAL TRANSFERS IN	<u>95,612</u>	<u>107,146</u>	<u>125,973</u>	<u>132,365</u>
Interdepartmental Direct Service Cost Reimbursement	34,451	34,307	33,323	9,354
TOTAL	\$ <u>22,188,673</u>	\$ <u>23,408,711</u>	\$ <u>24,376,641</u>	\$ <u>24,576,679</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 6003				
AIRPORT				
<u>TAXES</u>				
Aircraft Taxes Unsecured	\$ 42,994	\$ 47,446	\$ 48,000	\$ 50,000
<u>INTERGOVERNMENTAL</u>				
Federal Funds - FAA Cares Act	535,149	588,426	550,833	
GROUP TOTAL	535,149	588,426	550,833	0
<u>CHARGES FOR SERVICES</u>				
Aircraft Tiedowns	1,427	1,266	1,302	1,302
Port. Hangar - Space Rental	23,013	24,023	26,560	26,560
Fuel Flowage Fees	8,607	19,210	11,135	14,436
Landing Fees	20,104	17,058	21,456	18,408
Fixed Base Operations	4,998	6,324	4,896	5,100
GROUP TOTAL	58,149	67,881	65,349	65,806
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	8,476	5,120	8,080	4,090
Hangar Rentals	194,356	105,888	139,501	145,620
Lease Interest Income	3,725	7,758		
Building Rentals	90,282	-23,348	141,624	155,749
Lease of Ground Area	51,544	47,921	52,209	72,345
GROUP TOTAL	348,383	143,339	341,414	377,804
<u>OTHER REVENUE</u>				
Unclassified	650	2,061	2,000	2,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Airport	41,352	49,898	58,478	61,552
Transfer In - American Rescue Plan Act	816			
TOTAL TRANSFERS IN	42,168	49,898	58,478	61,552
TOTAL	\$ 1,027,493	\$ 899,051	\$ 1,066,074	\$ 557,162

FUND NO. 6004
WWTP LINES COMPONENT

<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 413,122	\$ 184,300	\$ 234,958	\$ 309,473
Sewer Facility Fees South of Bear Creek	185,234	326,623	343,680	242,295
Sewer Facility Fees NthBCrk o/s NMS Dis	49,009	129,330	23,100	102,020
GROUP TOTAL	647,365	640,253	601,738	653,788
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	216,580	178,800	218,010	235,420
Interest on Loans		4,722		
GROUP TOTAL	216,580	183,522	218,010	235,420
TOTAL	\$ 863,945	\$ 823,775	\$ 819,748	\$ 889,208

FUND NO. 6005
WWTP PLANT COMPONENT

<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 2,977,867	\$ 2,742,043	\$ 2,643,575	\$ 2,900,455
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	441,234	344,033	436,280	434,870
GROUP TOTAL	441,234	344,033	436,280	434,870
TOTAL	\$ 3,419,101	\$ 3,086,076	\$ 3,079,855	\$ 3,335,325

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 6006				
WASTEWATER REVOLVING FUND				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,804	\$ 1,908	\$ 2,330	\$ 2,800
GROUP TOTAL	<u>2,804</u>	<u>1,908</u>	<u>2,330</u>	<u>2,800</u>
TOTAL	\$ <u>2,804</u>	\$ <u>1,908</u>	\$ <u>2,330</u>	\$ <u>2,800</u>

FUND NO. 6007				
RESTRICTED WATER WELLS FUND				
<u>CHARGES FOR SERVICES</u>				
Water Facility Charge - Mains	\$ 3,990,824	\$ 2,697,696	\$ 1,694,384	\$ 1,756,105
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest On Loans	48,759	61,914		
Investment Earnings	703,336	580,942	710,340	773,640
Repayment on Loans	-5,551	2,212	175,515	172,594
GROUP TOTAL	<u>746,544</u>	<u>645,068</u>	<u>885,855</u>	<u>946,234</u>
TOTAL	\$ <u>4,737,368</u>	\$ <u>3,342,764</u>	\$ <u>2,580,239</u>	\$ <u>2,702,339</u>

FUND NO. 6008				
RESTRICTED WATER MAINS				
<u>CHARGES FOR SERVICES</u>				
Water Facility Charges	\$ 759,940	\$ 519,719	\$ 322,740	\$ 334,497
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	154,764	128,187	135,100	170,170
Repayment on Loan	15	566		
GROUP TOTAL	<u>154,779</u>	<u>128,753</u>	<u>135,100</u>	<u>170,170</u>
TOTAL	\$ <u>914,719</u>	\$ <u>648,472</u>	\$ <u>457,840</u>	\$ <u>504,667</u>

FUND NO. 6009				
REFUSE CAPITAL EQUIPMENT				
<u>CHARGES FOR SERVICES</u>				
Building Permits	\$ 158,213	\$ 82,926	\$ 88,300	\$ 80,301
Industrial/Commercial Surcharge	31,349	25,462	19,300	22,600
Green waste Container Surcharge	48,344	32,130	38,882	35,360
Recycling Container Surcharge	64,716	39,273	46,614	42,391
GROUP TOTAL	<u>302,622</u>	<u>179,791</u>	<u>193,096</u>	<u>180,652</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	21,944	17,925	19,360	23,800
GROUP TOTAL	<u>21,944</u>	<u>17,925</u>	<u>19,360</u>	<u>23,800</u>
TOTAL	\$ <u>324,566</u>	\$ <u>197,716</u>	\$ <u>212,456</u>	\$ <u>204,452</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
INTERNAL SERVICE FUNDS				
FUND NO. 7000				
PUBLIC WORKS ADMINISTRATION				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 8,176	\$ 5,505	\$ 6,210	\$ 5,550
Administrative Reimbursement	<u>1,413,005</u>	<u>1,015,142</u>	<u>1,463,118</u>	<u>1,641,606</u>
Interdepartmental Direct Service				
Cost Reimbursement From:				
Development Services	9,225			
General Fund	63,967	23,399	22,713	22,821
Maintenance District	44,530	36,712		
Street Maintenance	51,148	39,979	39,928	40,349
CFD's	34,344	27,930		
Wastewater System	117,906	110,598	115,521	98,881
Water System	103,005	103,448	110,489	110,385
Refuse	327,121	329,956	341,805	343,944
Fleet Management	49,665	52,744	55,710	58,098
Facilities Maintenance	<u>20,106</u>	<u>20,014</u>	<u>20,584</u>	<u>19,445</u>
Total Interdepartmental Cost Reimbursement	821,017	744,780	706,750	693,923
Total Admin & DS Cost Reimbursement	<u>2,234,022</u>	<u>1,759,922</u>	<u>2,169,868</u>	<u>2,335,529</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - American Rescue Plan Act	863			
TOTAL TRANSFERS IN	<u>863</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>2,243,061</u>	\$ <u>1,765,427</u>	\$ <u>2,176,078</u>	\$ <u>2,341,079</u>

FUND NO. 7001
LIABILITY INSURANCE

<u>CHARGES FOR SERVICES</u>				
Liability Insurance Fees	\$ 2,732,484	\$ 2,757,900	\$ 3,378,951	\$ 4,937,874
Cost Recovery			<u>848,527</u>	<u>837,427</u>
GROUP TOTAL	<u>2,732,484</u>	<u>2,757,900</u>	<u>4,227,478</u>	<u>5,775,301</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	22,846	16,248	9,670	21,040
<u>OTHER REVENUE</u>				
Unclassified	245,096	59,922		
Reimburse Special Events Insurance	3,000			
Damage Claims	<u>30,408</u>	<u>-3,818</u>	<u>50,000</u>	<u>50,000</u>
GROUP TOTAL	278,504	56,104	50,000	50,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	<u>554,621</u>	<u>1,691,416</u>		
Transfer In - Airport Industrial Parks				
Transfer In - Water System				
GROUP TOTAL	554,621	1,691,416	0	0
TOTAL	\$ <u>3,588,455</u>	\$ <u>4,521,668</u>	\$ <u>4,287,148</u>	\$ <u>5,846,341</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 7002				
WORKERS' COMPENSATION INSURANCE				
<u>CHARGES FOR SERVICES</u>				
Workers Compensation Revenue	\$ 2,403,534	\$ 3,000,715	\$ 3,243,495	\$ 3,468,583
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	270	380		
<u>OTHER REVENUE</u>				
Unclassified	1,565	-4,587		
PERS Refund	1,151		59,645	126,560
Reimburse Worker's Comp Claims	44,150	305,827		
GROUP TOTAL	<u>46,866</u>	<u>301,240</u>	<u>59,645</u>	<u>126,560</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	202,000	270,000		
TOTAL TRANSFERS IN	<u>202,000</u>	<u>270,000</u>	0	0
TOTAL	\$ <u>2,652,670</u>	\$ <u>3,572,335</u>	\$ <u>3,303,140</u>	\$ <u>3,595,143</u>

FUND NO. 7003
UNEMPLOYMENT INSURANCE

<u>CHARGES FOR SERVICES</u>				
Unemployment Insurance Fees	\$ 184,134	\$ 109,573	\$ 123,911	\$ 99,907
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	4,888	5,960	5,060	7,110
TOTAL	\$ <u>189,022</u>	\$ <u>115,533</u>	\$ <u>128,971</u>	\$ <u>107,017</u>

FUND NO. 7004
EMPLOYEE BENEFITS

<u>CHARGES FOR SERVICES</u>				
Group Life Insurance Fees	\$ 23,307	\$ 24,493	\$ 68,273	\$ 70,191
Disability Insurance Fees	53,626	57,899	99,302	103,779
Vision Care Fees	39,641	41,760	65,735	64,488
Dental Care Fees	483,947	510,115	793,759	810,498
Group Health/Accident Fee	6,783,967	7,268,482	8,803,955	9,929,798
CORE Plan Life/LTD/Domestic Partner	71,065	79,354	81,041	83,018
Flexible Spending Dependent Care	9,529	13,093	17,273	5,251
Flexible Spending Medical	74,170	77,256	80,885	78,980
CORE Plan Pre-Tax EE Share	1,426,026	1,597,289	1,705,910	2,131,460
Post Employment Fees	1,469,948	1,494,515	1,465,611	1,458,508
GROUP TOTAL	<u>10,435,226</u>	<u>11,164,256</u>	<u>13,181,744</u>	<u>14,735,971</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	621	108		
<u>OTHER REVENUE</u>				
Unclassified	33,697			
TOTAL	\$ <u>10,469,544</u>	\$ <u>11,164,364</u>	\$ <u>13,181,744</u>	\$ <u>14,735,971</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 7005				
FLEET MANAGEMENT				
<u>INTERGOVERNMENTAL</u>				
Federal Diesel Tax Rebate				
State-Motor Vehicle Fuel License	\$ 3,661	\$ 6,767	\$ 4,800	\$ 9,200
GROUP TOTAL	<u>3,661</u>	<u>6,767</u>	<u>4,800</u>	<u>9,200</u>
<u>CHARGES FOR SERVICES</u>				
Vehicle Maint. and Repair Fee	5,051,802	5,675,850	5,768,911	6,415,349
GROUP TOTAL	<u>5,051,802</u>	<u>5,675,850</u>	<u>5,768,911</u>	<u>6,415,349</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	7,210	3,962	5,670	9,730
<u>OTHER REVENUE</u>				
Unclassified	1,751	1,276		
Damage Claims		21,333	40,000	40,000
Sale Of Equipment	5			
GROUP TOTAL	<u>1,756</u>	<u>22,609</u>	<u>40,000</u>	<u>40,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	100,000			
Transfer In - American Rescue Plan Act	1,556			
TOTAL TRANSFERS IN	<u>101,556</u>	<u>0</u>	<u>0</u>	<u>0</u>
Interdepartmental Direct Service				
Cost Reimbursement	41,968	44,424	46,882	46,213
TOTAL	\$ <u>5,207,953</u>	\$ <u>5,753,612</u>	\$ <u>5,866,263</u>	\$ <u>6,520,492</u>

FUND NO. 7006
FLEET REPLACEMENT FUND

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 155,882	\$	\$	\$
<u>CHARGE FOR SERVICES</u>				
Vehicle Replacement Fee	2,492,898	2,720,260	2,464,990	2,465,914
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Interest On Loans		7,096	6,686	6,269
Repayment on Loan			20,741	21,160
Investment Earnings	258,672	240,495	179,660	320,150
GROUP TOTAL	<u>258,672</u>	<u>247,591</u>	<u>207,087</u>	<u>347,579</u>
<u>OTHER REVENUE</u>				
Unclassified				
Damage Claims	367,217	15		
Sales of Equipment	239,315	118,896		
GROUP TOTAL	<u>606,532</u>	<u>118,911</u>	<u>0</u>	<u>0</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Street&Light Maintenance				35,000
Transfer In - CFD-Parks Maintenance				70,000
Transfer In - Wastewater System				822,429
Transfer In - Water System Ops				325,000
Transfer In - Refuse Operations				791,781
Transfer In - Facilities Maintenance				380,000
Transfer In - Refuse CapEquip				65,000
TOTAL TRANSFERS IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,489,210</u>
TOTAL	\$ <u>3,513,984</u>	\$ <u>3,086,762</u>	\$ <u>2,672,077</u>	\$ <u>5,302,703</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 7007				
FACILITIES MAINTENANCE AND OPERATION				
<u>CHARGES FOR SERVICES</u>				
Utilities Reimbursement	\$ 11,672	\$ 57,617	\$ 49,172	\$ 61,089
Facilities Maintenance & Operations Svc Charges	<u>2,065,546</u>	<u>2,132,324</u>	<u>2,415,002</u>	<u>2,383,145</u>
GROUP TOTAL	2,077,218	2,189,941	2,464,174	2,444,234
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	5,304	6,474	6,160	8,360
Lease Interest Income	4,744	1,811		
Rent & Maintenance Transpo Center	75,339	119,737	140,270	138,138
Rents Parcade	<u>6,856</u>	<u>7,665</u>	<u>6,539</u>	<u>7,351</u>
GROUP TOTAL	92,243	135,687	152,969	153,849
<u>OTHER REVENUE</u>				
Unclassified	1,879	8,100		
Damage Claims			10,000	10,000
Sales of Equipment	<u>195</u>			
GROUP TOTAL	2,074	8,100	10,000	10,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	167,611	61,832	81,156	308,451
Transfer In - Parks & Recreation	10,342	8,214	8,509	8,814
Transfer In - Measure C	653	519	538	557
Transfer In - American Rescue Plan Act	5,964			
Transfer In - Bell Station	9,170	7,283	7,545	7,815
Transfer In - Street Maintenance	373,496	296,662	307,306	318,321
Transfer In - Hansen Park Storm Drain	414	329	341	353
Transfer In - Cypress Terrace	6,499	5,162	5,347	5,539
Transfer In - Las Brisas MD	4,323	3,433	3,556	3,684
Transfer In - Paulson Place	787	625	647	670
Transfer In - Ronnie Maint	151	120	124	128
Transfer In - Fahrens Park #2	8,888	7,059	7,313	7,575
Transfer In - LaBella Vista	3,207	2,547	2,639	2,733
Transfer In - Davenport Ranch	6,238	4,954	5,132	5,316
Transfer In - Sequoia Hill	441	350	363	376
Transfer In - Lowe's Maint	1,054	837	867	898
Transfer In - Yosemite Gateway	3,312	2,631	2,725	2,823
Transfer In - CFD PW Parks Maintenance	4,847	3,850	3,988	4,131
Transfer In - CFD Bellevue East	20,181	16,029	16,604	17,199
Transfer In - CFD Compass Point	7,700	6,116	6,336	6,563
Transfer In - CFD Sandcastle	3,162	2,511	2,601	2,695
Transfer In - CFD Bright Development	2,003	1,591	1,648	1,707
Transfer In - CFD Merced Renaissance	1,818	1,444	1,496	1,549
Transfer In - CFD Big Valley	55	44	45	47
Transfer In - CFD Bellevue West	4,605	3,658	3,789	3,925
Transfer In - CFD Tuscany	1,625	1,291	1,337	1,385
Transfer In - CFD Provance	2,204	1,751	1,814	1,879
Transfer In - CFD Alfarata	610	484	502	520
Transfer In - CFD Franco	2,755	2,188	2,267	2,348
Transfer In - CFD Cottages	2,145	1,704	1,765	1,828
Transfer In - CFD Hartley Crossing	288	229	237	246
Transfer In - CFD Crossing@River Oaks	305	242	251	260
Transfer In - CFD Moraga	5,666	4,500	4,662	4,829
Transfer In - CFD Mission Ranch	512	407	421	436
Transfer In - CFD Cypress Terrace East	1,451	1,153	1,194	1,237
Transfer In - CFD Lantana Estates	1,054	837	867	898
Transfer In - CFD Highland Park	178	142	147	152
Transfer In - Airport Operations	12,164	9,662	10,008	10,367
Transfer In - Public Works Admin	4,217	3,350	3,470	3,594
Transfer In - Fleet Management	<u>11,022</u>	<u>8,755</u>	<u>9,069</u>	<u>9,394</u>
TOTAL TRANSFERS IN	693,117	474,495	508,626	751,242
Interdepartmental Direct Service				
Cost Reimbursement	95,813	97,632	109,531	127,175
TOTAL	\$ <u>2,960,465</u>	\$ <u>2,905,855</u>	\$ <u>3,245,300</u>	\$ <u>3,486,500</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 7008				
SUPPORT SERVICES FUND				
<u>CHARGES FOR SERVICES</u>				
Support Services Charges	\$ 3,563,943	\$ 4,102,397	\$ 4,706,251	\$ 5,142,596
Cost Recovery	557	140	300	300
GROUP TOTAL	<u>3,564,500</u>	<u>4,102,537</u>	<u>4,706,551</u>	<u>5,142,896</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	59,071	47,380	52,030	64,170
<u>OTHER REVENUE</u>				
Unclassified	664	1,500		
Sale of Equipment	17			
GROUP TOTAL	<u>681</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	262,025	523,890	336,890	205,879
Transfer In - Measure "C"	44,281	56,933	56,933	34,792
Transfer In - Vehicle Abatement	673	866	866	529
Transfer In - Street/Light Maintenance	17,092	21,975	21,975	13,429
Transfer In - Development Services	32,297	41,524	41,524	25,376
Transfer In - Public Works Admin	12,858	16,532	16,532	10,103
Transfer In - Bell Station	884	1,137	1,137	695
Transfer In - Housing Admin	18,998	24,426	24,426	14,927
Transfer In - American Rescue Plan Act	11,383	1,229		
Transfer In - Wastewater System	90,403	116,233	116,233	71,031
Transfer In - Water System	68,161	87,636	87,636	53,555
Transfer In - Refuse	95,198	122,396	122,396	74,798
Transfer In - Airport	3,710	4,770	4,770	2,915
Transfer In - Fleet Management	25,714	33,061	33,061	20,204
Transfer In - Parking Authority	4,164	5,353	5,353	3,271
GROUP TOTAL	<u>687,841</u>	<u>1,057,961</u>	<u>869,732</u>	<u>531,504</u>
Interdepartmental Direct Service Cost Reimbursement	143,249	171,344	178,243	182,507
TOTAL	\$ <u>4,455,342</u>	\$ <u>5,380,722</u>	\$ <u>5,806,556</u>	\$ <u>5,921,077</u>

FUND NO. 7009
PC MAINTENANCE AND REPAIR

<u>CHARGE FOR SERVICES</u>				
Computer Replacement Charge	\$ 398,853	\$ 265,822	\$ 142,381	\$ 114,989
Software Licensing		255,920	296,308	399,573
GROUP TOTAL	<u>398,853</u>	<u>521,742</u>	<u>438,689</u>	<u>514,562</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	15,629	13,793	15,710	16,590
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	3,550	2,382		
Transfer In - Development Services	1,016			
Transfer In - Strt&Light Maintenance		305		
Transfer In - Parks & Community Service	982			
Transfer In - Public Works Admin	538	271		
Transfer In - Wastewater System	508			
Transfer In - Refuse		271		
Transfer In - Fleet Management		271		
Transfer In - Support Service	289	2,362		
Transfer In - Facilities		528		
GROUP TOTAL	<u>6,883</u>	<u>6,390</u>	<u>0</u>	<u>0</u>
TOTAL	\$ <u>421,365</u>	\$ <u>541,925</u>	\$ <u>454,399</u>	\$ <u>531,152</u>

TOTAL CITY \$ 234,795,814 \$ 244,752,059 \$ 261,092,832 280,679,132

SOURCE OF REVENUE- ALL FUNDS

	Actual 2021-22	Actual 2022-23	Final Approved 2023-24	City Council Approved 2024-25
FUND NO. 9100				
PARKING AUTHORITY GENERAL FUND				
<u>CHARGES FOR SERVICES</u>				
In-Lieu Parking Fees	\$ 65,000	\$ 67,167	\$ 71,500	\$ 71,500
Leased Parking Spaces	29,078	-3,654	103,198	134,835
GROUP TOTAL	<u>94,078</u>	<u>63,513</u>	<u>174,698</u>	<u>206,335</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	13,024	11,283	12,270	12,800
Lease Interest Income	11,998	3,347		
Rent of Facilities	97,716	97,716	100,284	103,470
GROUP TOTAL	<u>122,738</u>	<u>112,346</u>	<u>112,554</u>	<u>116,270</u>
TOTAL	\$ <u>216,816</u>	\$ <u>175,859</u>	\$ <u>287,252</u>	\$ <u>322,605</u>
 TOTAL PARKING AUTHORITY FUNDS	 \$ 216,816	 \$ 175,859	 \$ 287,252	 \$ 322,605
 TOTAL ALL FUNDS	 \$ <u>235,012,630</u>	 \$ <u>244,927,918</u>	 \$ <u>261,380,084</u>	 \$ <u>281,001,737</u>

FUND BALANCE - ALL FUNDS - CITY MANAGER RECOMMENDED

		<u>Estimated Fund Balance July 1, 2024</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 24-25</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2025</u>
GOVERNMENTAL FUNDS										
GENERAL FUND										
1000	General Operating	\$ 11,526,743	\$ 53,347,593	\$ 8,161,913	\$ 1,969,842	\$ 75,006,091	\$ 60,171,786	\$ 129,925	\$ 4,366,737	\$ 10,337,643
1001	General Fund Reserve	16,700,377			1,664,477	18,364,854				18,364,854
1002	Cash Basis Fund	100,000				100,000				100,000
	Total	<u>28,327,120</u>	<u>53,347,593</u>	<u>8,161,913</u>	<u>3,634,319</u>	<u>93,470,945</u>	<u>60,171,786</u>	<u>129,925</u>	<u>4,366,737</u>	<u>28,802,497</u>
SPECIAL REVENUE FUNDS										
1017	Economic Development Opportunity	1,042,951	70,970		77,400	1,191,321	372,133		518,417	300,771
1018	Recreation and Park Programs	1,818	597,700		2,568,206	3,167,724	2,976,259	182,651	8,814	-
1019	Substandard Housing	109,903	4,680			114,583	114,583			-
1020	Affordable Housing Trust	875,491	8,480		116,100	1,000,071				1,000,071
2000	Downtown	19,360				19,360	19,360			-
2001	Measure C	9,989,209	136,050			10,125,259	4,428,264	2,325	179,792	5,514,878
2002	Measure Y 20% Police	165,704	383,830			549,534	478,712			70,822
2003	Measure Y 20% Fire	92,619	387,870			480,489	346,585			133,904
2004	Measure Y 20% Parks & Rec	88,900	381,350		446,764	917,014	447,299		399,984	69,731
2005	Measure Y 40% Discretionary	81,553	777,770			859,323			822,764	36,559
2006	Gas Tax	-	2,385,421			2,385,421			2,385,421	-
2007	2030 Gas Tax	5,446,200	2,661,392			8,107,592			8,107,592	-
2008	Measure V - Alternative Modes	1,175,269	419,250			1,594,519	1,450,773		143,746	-
2009	Measure V - Local Transportation	3,883,429	1,669,850			5,553,279	4,930,597		622,682	-
2010	Vehicle Abatement	2,011	52,885			54,896	52,848	219	1,829	-
2011	American Rescue Plan Act	11,130,552				11,130,552	11,038,722		84,000	7,830
2014	CA Local Early Action Plan Grant	-	105,140			105,140	105,140			-
2018	Permanent Local Housing	-	887,254			887,254	887,254			-
2030	Measure C-Public Safety	-	8,670,000	106,035		8,776,035	6,792,863	606,153	557	1,376,462
2031	Measure C-Roads	-	455,000			455,000				455,000
2099	Proposition 172	84,117	518,970			603,087			603,087	-
2500	Housing Administration	874,253	46,689	621,187		1,542,129	1,455,061	72,141	14,927	-
2501	Community Development Block Grant	-	1,531,850			1,531,850	1,196,155	228,263	107,432	-
2502	Housing-HOME Grants	119	1,655,022			1,655,141	1,293,660	361,481		-
2504	Housing-BEGIN Program	115,299	4,650			119,949	119,949			-
2505	1992 State Home Housing	130,224	10,850			141,074	141,074			-
2506	1993 State Home Housing	355,232	20,810			376,042	376,042			-
2507	Housing-Cal Home Grant	350,050	6,960			357,010	357,010			-
2508	Housing -BEGIN Grant	78,187	1,560			79,747	79,747			-
2509	Neighborhood Stabilization	195,829	7,230			203,059	203,059			-
2510	Neighborhood Program (NSP3)	29,412	1,190			30,602	24,159	6,443		-
2512	CalHome 2012	315,711	6,280			321,991	321,991			-
2513	LMI Housing	317,704	52,120			369,824	306,311	63,513		-
2514	Afford Housing Sustainable Community	-	727,084			727,084	727,084			-
2515	CalHome 2021	-	2,500,000			2,500,000	2,500,000			-
2700	Traffic Safety	-	5,000			5,000	5,000			-
2701	Office Traffic Safety Grant	-	228,577			228,577	228,577			-
2702	Supplemental Law Enforcement Services	121,932	140,963			262,895			262,895	-
2703	Justice Assistance Grant	-	75,000			75,000	75,000			-
3000	Development Services	2,931,592	4,606,505	1,890,634	84,887	9,513,618	7,783,459	1,135,417	115,542	479,200

FUND BALANCE - ALL FUNDS - CITY MANAGER RECOMMENDED

		<u>Estimated Fund Balance July 1, 2024</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 24-25</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2025</u>
3001	Streets and Streetlights	64,221	195,000	126,789	4,813,703	5,199,713	4,167,897	665,066	366,750	-
3002	Bell Station Facility	-	71,549			71,549	61,694	1,345	8,510	-
3003	SB 1186 Certified Access Specialist Program	142,872	20,610			163,482	163,482			-
3004	PEG Access Fee	669,353	112,680			782,033	782,033			-
3005	Developer Capital Fee	3,707,204	72,110			3,779,314				3,779,314
3006	Surface Transportation Program	4,829,056	1,304,588		31,009	6,164,653			6,164,653	-
3007	Local Transportation Fund	1,110,237	5,730			1,115,967			1,115,967	-
3500	Facilities Roadways	9,707,741	180,750			9,888,491			1,621,626	8,266,865
3501	Facilities Traffic Signals	386,127	7,540			393,667				393,667
3502	Facilities Fire	2,030,310	267,925			2,298,235		22,612	1,000,000	1,275,623
3503	Facilities Police	3,080,893	234,201			3,315,094		18,009	3,446	3,293,639
3504	Facilities Park	1,952,615	712,141			2,664,756		60,296	650,000	1,954,460
3505	Facilities Roadways Developers	7,507,743	147,240			7,654,983			743,500	6,911,483
3506	Facilities Traffic Developers	677,376	13,320			690,696			508,462	182,234
3507	Facilities Fire Developers	2,714,620	281,245			2,995,865		3,335	949,915	2,042,615
3508	Facilities Police Developers	2,395,119	220,421			2,615,540		3,335	3,446	2,608,759
3509	Facilities Park Developers	1,076,035	693,421			1,769,456		3,335		1,766,121
3510	Facilities Public Works Corp Yard	31,928	26,812			58,740		5,551		53,189
3511	Facilities Public Works Corp Yard Developer	36,210	26,852			63,062		3,335		59,727
3512	Facilities Information Tech	23,504	20,637			44,141		5,054		39,087
3513	Facilities Information Tech Developer	26,856	20,637			47,493		3,335		44,158
3514	Facilities Administration Fee	14,833	99,463			114,296		53,203		61,093
3515	Facilities Public Transportation	676,865	525,623			1,202,488		46,712		1,155,776
3516	Facilities Public Transportation Developer	717,929	525,743			1,243,672		3,335		1,240,337
4000-4039	Maintenance Districts	2,078,056	1,026,575		66,605	3,171,236	1,165,337	160,334	30,095	1,815,470
4499	Maint Dist. Pump Replacement	588,918	38,360			627,278	627,278			-
4500	CFD-Formation	377,154				377,154	377,154			-
4501	CFD-Administration	15	92,535		28	92,578		4,537	88,041	-
4502	CFD-Public Safety Fire	88,348	1,190,833		364	1,279,545	1,093,939	185,606		-
4503	CFD-Public Safety PD	688,942	2,414,192		740	3,103,874	2,214,682	256,148		633,044
4504	CFD-PW Parks Maintenance	222,064	269,232	2,350	228,122	721,768	546,349	4,537	74,131	96,751
4505	CFD-Street Trees	172	136,688		42	136,902		4,537	132,365	-
4506	CFD-Street Maint/Lights	1,273	304,329		93	305,695		4,537	301,158	-
4507	CFD-Development Services	27	81,872		25	81,924		4,537	77,387	-
4508	CFD-Parks & Community Services	35	201,293		62	201,390		4,537	196,853	-
4509	CFD-Airport	87	65,982		20	66,089		4,537	61,552	-
4510-4559	Community Facilities Districts	6,982,431	2,620,127		302,888	9,905,446	2,747,592	122,522	286,611	6,748,721
4950	PBID-Downtown	-	377,174		68,869	446,043	444,043	2,000		-
8500	CFD Services Deposit Trust	18,147	390			18,537			3,187	15,350
8501	SEC 115 Trust	7,402,585			193,500	7,596,085				7,596,085
	Total	<u>102,032,531</u>	<u>46,808,022</u>	<u>2,746,995</u>	<u>8,999,427</u>	<u>160,586,975</u>	<u>66,026,210</u>	<u>4,314,833</u>	<u>28,767,136</u>	<u>61,478,796</u>

FUND BALANCE - ALL FUNDS - CITY MANAGER RECOMMENDED

		<u>Estimated Fund Balance July 1, 2024</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 24-25</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2025</u>
CAPITAL PROJECT FUNDS										
5000	Parks & Community Service CIP	149,735	5,540		690,376	845,651	845,651			-
5001	Park Reserve	1,381,959	731,570		727	2,114,256	2,114,256			-
5002	Measure V Regional Project	-	7,635,454			7,635,454	7,635,454			-
5003	Airport Industrial Park	764,083	9,230			773,313	642,313		131,000	-
5004	Public Safety CIP Project	8,804,670	82,490		1,956,807	10,843,967	10,843,967			-
5005	Streets and Signals Capital Improvements	708,333	2,817,446		16,894,878	20,420,657	20,389,648		31,009	-
5006	Airport CIP	33,814	566		759,417	793,797	793,797			-
5007	PCE Clean Up	751,789	18,520		250,000	1,020,309	1,020,309			-
5008	MTBE Settlement	1,778,056	35,360			1,813,416	1,813,416			-
	Total	<u>14,372,439</u>	<u>11,336,176</u>	<u>-</u>	<u>20,552,205</u>	<u>46,260,820</u>	<u>46,098,811</u>	<u>-</u>	<u>162,009</u>	<u>-</u>
DEBT SERVICE FUND										
8000	North Merced Sewer Refunding Fund	39,890				39,890	38,475	1,415		-
8003	Fahren's Park	9,040				9,040	8,940	100		-
8004	Bellevue Ranch Development East	1,289,197	620,351			1,909,548	615,418	4,173		1,289,957
8005	University Capital Charge	-	499,813			499,813	499,813			-
8006	Bellevue Ranch Development West	1,014,964	464,171			1,479,135	463,243	4,814		1,011,078
8007	Moraga Development CFD	755,009	335,890			1,090,899	340,998	2,943		746,958
8098	16th Street Assessment District	14,991				14,991	14,816	175		-
8099	Liberty Park Assessment District	24,883	520			25,403	24,158	1,245		-
	Total	<u>3,147,974</u>	<u>1,920,745</u>	<u>-</u>	<u>-</u>	<u>5,068,719</u>	<u>2,005,861</u>	<u>14,865</u>	<u>-</u>	<u>3,047,993</u>
AGENCY AND TRUST FUNDS										
8100	RDA Successor Agency	2,444,782	2,844,955			5,289,737	2,766,387	69,165	148	2,454,037
8503	Asset Forfeiture Trust	153,654	4,710			158,364			43,775	114,589
8504	Wahneta Hall Trust	170,474	3,520			173,994	6,716			167,278
	Total	<u>2,768,910</u>	<u>2,853,185</u>	<u>-</u>	<u>-</u>	<u>5,622,095</u>	<u>2,773,103</u>	<u>69,165</u>	<u>43,923</u>	<u>2,735,904</u>
TOTAL GOVERNMENTAL FUNDS		\$ <u>150,648,974</u>	\$ <u>116,265,721</u>	\$ <u>10,908,908</u>	\$ <u>33,185,951</u>	\$ <u>311,009,554</u>	\$ <u>177,075,771</u>	\$ <u>4,528,788</u>	\$ <u>33,339,805</u>	\$ <u>96,065,190</u>
PROPRIETARY TYPE FUNDS										
ENTERPRISE FUNDS										
6000	Wastewater System	52,910,514	22,680,899	219,509	220,343	76,031,265	49,571,833	2,695,457	893,460	22,870,515
6001	Water System	35,220,989	15,858,954		178,740	51,258,683	29,931,452	2,661,256	628,877	18,037,098
6002	Refuse	20,850,031	24,434,960	9,354	132,365	45,426,710	23,795,178	2,319,556	1,086,922	18,225,054
6003	Airport	464,521	495,610		61,552	1,021,683	824,448	73,953	123,282	-
6004	Wastewater Treatment Lines Component	11,924,647	889,208			12,813,855	11,700,907			1,112,948
6005	Wastewater Treatment Plant Component	18,496,663	3,335,325			21,831,988	17,690,268			4,141,720
6006	Wastewater Revolving	140,787	2,800			143,587	143,587			-
6007	Restricted Water System	39,602,132	2,702,339			42,304,471	39,026,137			3,278,334
6008	Restricted Water Mains	8,717,271	504,667			9,221,938	8,594,769			627,169
6009	Refuse Capital Equipment	1,091,648	204,452			1,296,100	669,360		380,000	246,740
	Total	<u>189,419,203</u>	<u>71,109,214</u>	<u>228,863</u>	<u>593,000</u>	<u>261,350,280</u>	<u>181,947,939</u>	<u>7,750,222</u>	<u>3,112,541</u>	<u>68,539,578</u>

FUND BALANCE - ALL FUNDS - CITY MANAGER RECOMMENDED

	<u>Estimated Fund Balance July 1, 2024</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 24-25</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2025</u>
INTERNAL SERVICE FUNDS									
7000	Public Works Administration	168,358	5,550	2,335,529	2,509,437	2,488,053	7,687	13,697	-
7001	Liability Insurance	543,948	5,846,341		6,390,289	5,380,410	237,285	772,594	-
7002	Workers' Comp. Insurance	551,622	3,595,143		4,146,765	3,934,899	211,866		-
7003	Unemployment Ins.	362,703	107,017		469,720	460,282	9,438		-
7004	Employee Benefit	99,787	14,735,971		14,835,758	14,624,656	211,102		-
7005	Fleet Management	252,739	6,474,279	46,213	6,773,231	6,335,831	407,802	29,598	-
7006	Fleet Replacement	14,381,786	2,813,493		19,684,489	3,581,925		178,740	15,923,824
7007	Facilities Maintenance and Operation	344,240	2,608,083	127,175	3,830,740	3,625,658	140,082	65,000	-
7008	Support Services	1,632,073	5,207,066	182,507	7,553,150	7,417,444	135,706		-
7009	PC Replacement and Repair	722,132	531,152		1,253,284	1,253,284			-
	Total	<u>19,059,388</u>	<u>41,924,095</u>	<u>2,691,424</u>	<u>67,446,863</u>	<u>49,102,442</u>	<u>1,360,968</u>	<u>1,059,629</u>	<u>15,923,824</u>
TOTAL PROPRIETARY FUNDS									
		<u>208,478,591</u>	<u>113,033,309</u>	<u>2,920,287</u>	<u>4,364,956</u>	<u>328,797,143</u>	<u>231,050,381</u>	<u>9,111,190</u>	<u>84,463,402</u>
TOTAL CITY FUNDS									
		<u>\$ 359,127,565</u>	<u>\$ 229,299,030</u>	<u>\$ 13,829,195</u>	<u>\$ 37,550,907</u>	<u>\$ 639,806,697</u>	<u>\$ 408,126,152</u>	<u>\$ 13,639,978</u>	<u>\$ 37,511,975</u>
PARKING AUTHORITY FUND									
9100	General Fund	657,619	322,605		980,224	752,075	189,217	38,932	-
TOTAL ALL FUNDS									
		<u>\$ 362,229,966</u>	<u>\$ 229,621,635</u>	<u>\$ 13,829,195</u>	<u>\$ 37,550,907</u>	<u>\$ 646,076,658</u>	<u>\$ 408,878,227</u>	<u>\$ 13,829,195</u>	<u>\$ 37,550,907</u>

GENERAL FUND SUMMARY - FUND 1000

RECEIPTS

Revenue:

Taxes	\$ 44,084,240	
Licenses and Permits	22,200	
Fines, Forfeitures and Penalties	394,000	
Use of Money and Property	924,280	
From Other Agencies	5,433,091	
Charges for Services	852,857	
Other Revenue	<u>986,925</u>	\$ 52,697,593

Transfers In:

Development Services	90,166	
SLESF	262,895	
Abandoned Vehicle Abatement	1,300	
CFD Administration	88,041	
Prop 172	603,087	
American Rescue Plan Act	84,000	
Liability Insurance	772,594	
Measure "Y" Parks & Recreation	23,984	
Asset Forfeiture	<u>43,775</u>	1,969,842

Proceeds from Debt 650,000

Reimbursements:

Administrative Reimbursement	5,610,659	
Interdepartmental Direct Service		
Cost Reimbursement	<u>2,551,254</u>	<u>8,161,913</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 63,479,348

GENERAL FUND SUMMARY - FUND 1000

EXPENDITURES

Recommended Appropriations:		
Salaries	\$ 43,291,241	
Materials, Supplies, and Services	14,220,124	
Acquisitions	359,013	
Debt Service	<u>1,422,594</u>	59,292,972
Administrative Reimbursement	65,475	
Interdepartmental Direct Service Cost	<u>64,450</u>	129,925
Transfers Out:		
Maintenance Districts	57,588	
Recreation and Parks Programs	1,619,353	
Property Based Improvement District (PBID)	32,886	
Facilities	<u>83,451</u>	<u>1,793,278</u>
TOTAL APPROPRIATIONS AND TRANSFERS		<u>61,216,175</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		2,263,173
Estimated Balance - July 1, 2024		<u>11,526,743</u>
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		<u>13,789,916</u>
Capital Projects - New	60,000	
- Carryover	<u>684,161</u>	<u>744,161</u>
Enterprise Resource Planning	281,635	
Civil Center HVAC chiller repair	100,000	
Civil Center HVAC boiler repair	50,000	
Shannon Parcade HVAC repair	75,000	
Election	100,000	
Community Support	50,000	
Affordable Housing Fund	116,100	
Economic Development Opportunity Fund	77,400	
Trust 115-Pension	193,500	
General Fund Reserve - 30%	<u>1,664,477</u>	<u>2,708,112</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		10,337,643
Less Committed Funds-5% Contingency Reserve		3,060,809
TOTAL AVAILABLE FUNDS - June 30, 2025		\$ <u><u>7,276,834</u></u>

GENERAL FUND RESERVE FUND SUMMARY - FUND 1001

Revenue:

Transfers In:
General Fund \$ 1,664,477

Estimated Balance - July 1, 2024 16,700,377

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 18,364,854

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

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

CASH BASIS FUND SUMMARY - FUND 1002

Estimated Balance - July 1, 2024 \$ 100,000

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 100,000

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

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

ECONOMIC DEVELOPMENT OPPORTUNITY FUND SUMMARY - FUND 1017

RECEIPTS

Revenue:

Use of Money and Property	\$	70,970
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Transfers In:

General Fund		77,400
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	148,370
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		360,000
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Transfers Out

Airport Capital Improvement Fund		518,417
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(730,047)
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Estimated Balance - July 1, 2024		1,042,951
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	312,904
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Capital Projects - New	\$	0	
Carryover		12,133	12,133

RECOMMENDED ENDING BALANCE - June 30, 2025	\$	300,771
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On April 2, 2018, the City Council adopted the Economic Development Opportunity Fund Policy. The Economic Development Opportunity Fund was established to support extraordinary economic development opportunities that create and retain employment as well as create significant capital investments. The fund is used to account for amounts received via the budget process from the General Fund, interest earnings and other resources. Expenditures from this fund will be used to retain or expand local businesses and jobs, diversify the local economy and encourage growth, increase the tax base, facilitate development and offset increased cost of development and other identifiable goals established by the City. Per the adopted policy, the maximum amount to accumulate is \$5,000,000.

PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 1018

RECEIPTS

Revenue:

From Other Agencies	\$ 107,313	
Charges For Services	404,095	
Use of Money and Property	690	
Other Revenue	<u>85,602</u>	\$ 597,700

Transfers In:

CFD Parks & Community Service	196,853	
General Fund	1,619,353	
Measure "Y" Parks & Recreation	376,000	
Measure "Y" Discretionary	<u>376,000</u>	<u>2,568,206</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,165,906

EXPENDITURES

Recommended Appropriations:

Salaries	1,852,189	
Materials, Supplies, Services	<u>1,124,070</u>	<u>2,976,259</u>
Administrative Reimbursement	169,549	
Interdepartmental Direct Service Cost	<u>13,102</u>	182,651

Transfers Out:

Facilities		<u>8,814</u>
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TOTAL APPROPRIATIONS AND TRANSFERS 3,167,724

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (1,818)

Estimated Balance - July 1, 2024 1,818

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

The Parks & Community Services Fund is used to account for revenues and expenditures of the City's recreation and parks services. Parks maintenance is accounted for in the General Fund.

SUBSTANDARD HOUSING FUND SUMMARY - FUND 1019

RECEIPTS

Revenues:
Use of Money and Property \$ 4,680

EXPENDITURES

Recommended Appropriations:
Materials, Supplies, and Services \$ 114,583

TOTAL APPROPRIATIONS AND TRANSFERS 114,583

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (109,903)

Estimated Balance - July 1, 2024 109,903

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

AFFORDABLE HOUSING FUND SUMMARY - FUND 1020

RECEIPTS

Revenue:		
Use of Money and Property	\$	8,480
Transfers In:		
General Fund		<u>116,100</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		124,580
Estimated Balance - July 1, 2024		<u>875,491</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u>1,000,071</u>

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

DOWNTOWN FUND SUMMARY - FUND 2000

EXPENDITURES

<p>Recommended Appropriations: Materials, Supplies, and Services</p>		<p>\$ 10,795</p>
TOTAL APPROPRIATIONS AND TRANSFERS		<u>10,795</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(10,795)
Estimated Balance - July 1, 2024		<u>19,360</u>
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		8,565
Capital Projects - New	0	
- Carryover	<u>8,565</u>	<u>8,565</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		<u><u>\$ 0</u></u>

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

MEASURE "C" FUND SUMMARY - FUND 2001

RECEIPTS

Revenue:		
Return on Use of Money/Property		\$ 136,050

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>136,050</u>
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EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services	\$ 3	
Acquisitions	<u>1,435,069</u>	<u>1,435,072</u>

Administrative Reimbursement		2,325
Transfer Out		
Street Maintenance/Lights	145,000	
Support Services	<u>34,792</u>	<u>179,792</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>1,617,189</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,481,139)
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Estimated Balance - July 1, 2024		<u>9,989,209</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		8,508,070
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Capital Projects - New	235,000	
Carryover	<u>2,758,192</u>	<u>2,993,192</u>

RECOMMENDED ENDING BALANCE - June 30, 2025		<u>\$ 5,514,878</u>
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The Measure "C" Fund is used to account for the 1/2 cent general transaction and use tax passed by the voters in November 2005 and sunsets in 2026.

On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% be dedicated to police and fire services and 5% to road improvements and maintenance. Fund 2030 and 2031 have been created to account for the new Measure C funds beginning July 1, 2024.

MEASURE "C" PUBLIC SAFETY FUND SUMMARY - FUND 2030

RECEIPTS

Revenue:

Taxes	\$ 8,645,000	
From Other Agencies	<u>25,000</u>	\$ 8,670,000

Reimbursements:

Administrative Reimbursement		<u>106,035</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 8,776,035

EXPENDITURES

Recommended Appropriations:

Salaries	5,984,138	
Materials, Supplies, and Services	796,098	
Acquisitions	<u>12,627</u>	6,792,863

Administrative Reimbursement		606,153
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Transfer Out		
Facilities		<u>557</u>

TOTAL APPROPRIATIONS AND TRANSFERS 7,399,573

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 1,376,462

Estimated Balance - July 1, 2024		<u>0</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 1,376,462

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 1,376,462

On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% to be dedicated to police and fire services and 5% to road improvements and maintenance.

Fund 2030 Measure "C" Public Safety is used to account for 95% of the Special Transaction (sales) and Use Tax for police and fire services.

MEASURE "C" ROADS FUND SUMMARY - FUND 2031

RECEIPTS

Revenue:	
Taxes	\$ <u>455,000</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	455,000
Estimated Balance - July 1, 2024	<u>0</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	455,000
RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u><u>455,000</u></u>

On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% to be dedicated to police and fire services and 5% to road improvements and maintenance.

Fund 2031 Measure "C" Roads is used to account for 5% of the Special Transaction (sales) and Use Tax for road improvements and maintenance.

MEASURE "Y" POLICE FUND SUMMARY- FUND 2002

RECEIPTS

Revenue:

Taxes		\$ 376,000
Use of Money and Property		<u>7,830</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 383,830

EXPENDITURES

Recommended Appropriations:

Salaries	\$ 181,599	
Materials, Supplies, and Services	169,270	
Acquisitions	<u>127,843</u>	<u>478,712</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (94,882)

Estimated Balance - July 1, 2024 165,704

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 70,822

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

MEASURE "Y" FIRE FUND SUMMARY - FUND 2003

RECEIPTS

Revenue:

Taxes	\$ 376,000
Use of Money and Property	<u>11,870</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 387,870

EXPENDITURES

Recommended Appropriations:

Acquisitions	<u>20,000</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 367,870

Estimated Balance - July 1, 2024 92,619

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 460,489

Capital Projects - New	\$ 325,000	
Carryover	<u>1,585</u>	<u>326,585</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 133,904

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

MEASURE "Y" PARKS & RECREATION FUND SUMMARY - FUND 2004

RECEIPTS

Revenue:		
Taxes	\$	376,000
Use of Money and Property		5,350
Transfer In:		
Measure Y Discretionary		446,764

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 828,114

EXPENDITURES

Recommended Appropriations:		
Salaries	\$	54,280
Materials, Supplies, and Services		<u>156,319</u>
		210,599
Transfer Out:		
General Fund		23,984
Parks & Community Services		<u>376,000</u>
		<u>399,984</u>

TOTAL APPROPRIATIONS AND TRANSFERS 610,583

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 217,531

 Estimated Balance - July 1, 2024 88,900

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 306,431

Capital Projects - New	236,700	
- Carryover	<u>0</u>	<u>236,700</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 69,731

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

MEASURE "Y" DISCRETIONARY FUND SUMMARY - FUND 2005

RECEIPTS

Revenue:		
Taxes	\$	752,000
Use of Money and Property		<u>25,770</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 777,770

EXPENDITURES

Recommended Appropriations:		
Transfer Out:		
Parks & Community Service	\$ 376,000	
Measure Y Parks & Recreation	<u>446,764</u>	<u>822,764</u>

TOTAL APPROPRIATIONS AND TRANSFERS 822,764

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (44,994)

Estimated Balance - July 1, 2024 81,553

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 36,559

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

GAS TAX FUND SUMMARY - FUND 2006

RECEIPTS

Revenue:		
From Other Agencies	\$	<u>2,385,421</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>2,385,421</u>
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EXPENDITURES

Transfers Out:		
Street Maintenance/Lighting	\$ 2,377,921	
Development Services	<u>7,500</u>	<u>2,385,421</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	<u>0</u>
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Estimated Balance - July 1, 2024	<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	<u><u>\$ 0</u></u>
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The Gas Tax Fund is used to account for funds received under Revenue and Taxation Code 2103, 2105, 2106, 2107, and 2107.5-Motor Vehicle Fuel Tax.

Section 2103 of the Revenue & Taxation Code provides that cities shall be apportioned a sum equal to a portion of the net revenues derived from the increase on the excise tax on gasoline from the highway users tax account based on population. These funds replace the former Proposition 42 Gasoline Sales Tax allocations and are from the new gasoline excise tax effective July 1, 2010.

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

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

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

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

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

2030 GAS TAX FUND SUMMARY - FUND 2007

RECEIPTS

Revenue:

From Other Agencies	\$ 2,587,022	
Use of Money and Property		<u>74,370</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 2,661,392

EXPENDITURES

Transfers Out:

Streets and Signals	\$ 6,583,238	
Street Maintenance/Lighting Fund		<u>8,107,592</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (5,446,200)

Estimated Balance - July 1, 2024 5,446,200

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

The Section 2030 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2030 of the Streets and Highways Code that states cities shall be apportioned transportation taxes through the Road Maintenance and Rehabilitation Account derived from an amount equivalent to \$0.20 per gallon for diesel fuel and \$0.12 per gallon tax on gasoline.

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

MEASURE "V" ALTERNATIVE MODES FUND SUMMARY - FUND 2008

RECEIPTS

Revenue:

Use of Money and Property	\$ 19,250
General Sales and Use	<u>400,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 419,250

EXPENDITURES

Transfer Out:

Street Maintenance/Lighting Fund	<u>143,746</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 275,504

 Estimated Balance - July 1, 2024 1,175,269

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 1,450,773

Capital Projects - New	\$ 434,163	
- Carryover	<u>1,016,610</u>	<u>1,450,773</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

MEASURE "V" LOCAL TRANSPORTATION FUND SUMMARY - FUND 2009

RECEIPTS

Revenues:		
Use of Money and Property	\$	69,850
General Sales and Use		<u>1,600,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,669,850

EXPENDITURES

Transfer Out:		
Street Maintenance/Lighting Fund		<u>622,682</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 1,047,168

 Estimated Balance - July 1, 2024 3,883,429

AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS 4,930,597

Capital Projects - New	\$	1,791,548	
- Carryover		<u>3,139,049</u>	<u>4,930,597</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

VEHICLE ABATEMENT FUND SUMMARY - FUND 2010

RECEIPTS

Revenue:		
Charges For Services	\$	<u>52,885</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>52,885</u>
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EXPENDITURES

Recommended Appropriations:		
Salaries	\$	35,045
Materials, Supplies, and Services		<u>17,803</u>
		52,848

Administrative Reimbursement		219
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Transfer Out:		
General Fund		1,300
Support Services		<u>529</u>
		1,829

TOTAL APPROPRIATIONS AND TRANSFERS		<u>54,896</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(2,011)</u>
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Estimated Balance - July 1, 2024		<u>2,011</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The Vehicle Abatement Fund is used to account for costs associated with the remediation of abandoned vehicles in the City.

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

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

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

AMERICAN RESCUE PLAN ACT FUND SUMMARY - FUND 2011

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		\$ 6,394,748
Transfer Outs:		
General Fund		84,000
TOTAL APPROPRIATIONS AND TRANSFERS		<u>6,478,748</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(6,478,748)</u>
Capital Projects - New	0	
- Carryover	<u>4,643,974</u>	<u>4,643,974</u>
Estimated Balance - July 1, 2024		<u>11,130,552</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>7,830</u></u>

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

The funds received and authorized by the Department of Treasury through the American Rescue Plan Act is accounted in Fund 2011.

CA LOCAL EARLY ACTION PLAN GRANT FUND SUMMARY - FUND 2014

RECEIPTS

Revenue:

Intergovernmental	\$ <u>105,140</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>105,140</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>105,140</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>105,140</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2024	<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	<u><u>\$ 0</u></u>
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The Local Early Action Planning (LEAP) Grant Fund is used to account for grant funds received from the California Department of Housing and Community Development. This program is the State's partnership with local government to address California's critical housing need.

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

PERMANENT LOCAL HOUSING FUND SUMMARY - FUND 2018

RECEIPTS

Revenue:		
Intergovernmental	\$	<u>887,254</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>887,254</u>
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EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		<u>887,254</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>887,254</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
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Estimated Balance - July 1, 2024		<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The Permanet Local Housing Allocation Grant Fund is used to account for grant funds received California Department of Housing and Community Development.

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

PROPOSITION 172 FUND SUMMARY - FUND 2099

RECEIPTS

Revenue:		
Taxes		\$ 518,400
Use of Money and Property		<u>570</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>518,970</u>
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EXPENDITURES

Transfers Out:		
General Fund		<u>603,087</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>603,087</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(84,117)</u>
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Estimated Balance - July 1, 2024		<u>84,117</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>0</u></u>
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The Proposition 172 Fund is used to account for the one-half cent sales tax approved by voters as a partial mitigation for Education Revenue Augmentation Fund (ERAF) property tax shift from cities and counties. Use of funds is restricted for the purpose of supporting public safety services. The allocation in the County of Merced is capped at 5% and distributed based upon population.

HOUSING ADMINISTRATION FUND SUMMARY- FUND 2500

RECEIPTS

Revenue:		
Charges for Services		\$ 45,849
Use of Money and Property		840
Reimbursements:		
Interdepartmental Direct Cost Reimbursement		<u>621,187</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>667,876</u>

EXPENDITURES

Recommended Appropriations:			
Salaries		\$ 479,956	
Materials, Supplies, and Services		<u>975,105</u>	<u>1,455,061</u>
Administrative Reimbursement		47,141	
Interdepartmental Direct Cost Reimbursement		<u>25,000</u>	72,141
Transfers Out:			
Support Services			<u>14,927</u>
TOTAL APPROPRIATIONS AND TRANSFERS			<u>1,542,129</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(874,253)
Estimated Balance - July 1, 2024			<u>874,253</u>
RECOMMENDED ENDING BALANCE - June 30, 2025			\$ <u><u>0</u></u>

The Housing Administration Fund is used to account for staffing and other costs to administer all Housing Grants.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY - FUND 2501

RECEIPTS

Revenue:		
From Other Agencies	\$	1,415,510
Use of Money and Property		<u>116,340</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,531,850

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies and Services		1,196,155
Interdepartmental Direct Service Cost		<u>228,263</u>
Transfers Out:		
Streets and Signals CIP		<u>107,432</u>

TOTAL APPROPRIATIONS AND TRANSFERS 1,531,850

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

 Estimated Balance - July 1, 2024 0

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

The Housing Administration and Operations Fund is used to account for the Community Development Block Grant, which provides programs and activities aimed at benefitting low and moderate income persons. The Block Grant is used for providing loans to low and moderate income persons for rehabilitation of dwelling units.

HOME GRANTS FUND SUMMARY - FUND 2502

RECEIPTS

Revenue:

Intergovernmental	\$ 1,536,192
Use of Money and Property	<u>118,830</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,655,022

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	1,293,660
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Interdepartmental Direct Service Cost	<u>361,481</u>
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TOTAL APPROPRIATIONS AND TRANSFERS 1,655,141

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (119)

Estimated Balance - July 1, 2024	<u>119</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

BEGIN GRANT FUND SUMMARY - FUND 2504

RECEIPTS

Revenue:

Use of Money and Property

\$ 4,650

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION

4,650

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

119,949

TOTAL APPROPRIATIONS AND TRANSFERS

119,949

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(115,299)

Estimated Balance - July 1, 2024

115,299

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

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

1992 STATE HOME HOUSING FUND SUMMARY - FUND 2505

RECEIPTS

Revenue:

Use of Money and Property

\$ 10,850

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

10,850

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

141,074

TOTAL APPROPRIATIONS AND TRANSFERS

141,074

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(130,224)

Estimated Balance - July 1, 2024

130,224

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

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

1993 STATE HOME HOUSING FUND SUMMARY - FUND 2506

RECEIPTS

Revenue:		
Use of Money and Property	\$	<u>20,810</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>20,810</u>
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EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		376,042

TOTAL APPROPRIATIONS AND TRANSFERS		<u>376,042</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(355,232)
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Estimated Balance - July 1, 2024		<u>355,232</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The 1993 State Home Investment Partnership Program (HOME) Housing Fund is used to account for loan repayments on loans from Grants received in prior years.

CAL HOME GRANT - FUND 2507

RECEIPTS

Revenue:
Use of Money and Property \$ 6,960

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 6,960

EXPENDITURES

Recommended Appropriations:
Materials, Supplies, and Services 357,010

TOTAL APPROPRIATIONS 357,010

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (350,050)

Estimated Balance - July 1, 2024 350,050

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

BEGIN GRANT - FUND 2508

RECEIPTS

Revenue:
Use of Money and Property 1,560

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,560

EXPENDITURES

Recommended Appropriations:
Materials, Supplies, and Services 79,747

TOTAL APPROPRIATIONS 79,747

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (78,187)

Estimated Balance - July 1, 2024 78,187

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

NEIGHBORHOOD STABILIZATION (NSP1) - FUND 2509

RECEIPTS

Revenue:
Use of Money and Property \$ 7,230

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 7,230

EXPENDITURES

Recommended Appropriations:
Materials, Supplies, and Services 203,059

TOTAL APPROPRIATIONS 203,059

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (195,829)

Estimated Balance - July 1, 2024 195,829

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

NEIGHBORHOOD PROGRAM (NSP3) FUND SUMMARY - FUND 2510

RECEIPTS

Revenue:		
Use of Money and Property	\$	<u>1,190</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,190</u>
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EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		24,159
Interdepartmental Direct Cost Reimbursement		<u>6,443</u>

TOTAL APPROPRIATIONS		<u>30,602</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(29,412)
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Estimated Balance - July 1, 2024		<u>29,412</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The Neighborhood Stabilization Fund is used to account for the funds received under the Neighborhood Stabilization Program (NSP3) grant.

CalHOME 2012 FUND SUMMARY - FUND 2512

RECEIPTS

Revenue:
 Use of Money and Property 6,280

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 6,280

EXPENDITURES

Recommended Appropriations:
 Materials, Supplies, and Services \$ 321,991

TOTAL APPROPRIATIONS AND TRANSFERS 321,991

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (315,711)

 Estimated Balance - July 1, 2024 315,711

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

LMI HOUSING FUND SUMMARY - FUND 2513

RECEIPTS

Revenue:			
Use of Money and Property		\$	<u>52,120</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>52,120</u>
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EXPENDITURES

Recommended Appropriations:			
Materials, Supplies, and Services			306,311

Interdepartmental Direct Cost Reimbursement	\$	25,000	
Administrative Reimbursement		<u>38,513</u>	<u>63,513</u>

TOTAL APPROPRIATIONS AND TRANSFERS			<u>369,824</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			<u>(317,704)</u>
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Estimated Balance - July 1, 2024			<u>317,704</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u>0</u></u>
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On January 12, 2012 City Council adopted Resolution 2012-5 electing the City of Merced to assume all rights, powers, assets, liabilities, duties, and obligations associated with the housing activities of the Redevelopment Agency. The Low to Moderate Income (LMI) Housing Fund is used to account for LMI housing activities.

AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES FUND SUMMARY - FUND 2514

RECEIPTS

Revenue:		
From Other Agencies		\$ <u>727,084</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>727,084</u>
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AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		727,084
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Estimated Balance - July 1, 2024		<u>0</u>
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Capital Projects - New	\$ 0	
- Carryover	<u>727,084</u>	<u>727,084</u>

RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>0</u></u>
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The Affordable Housing Sustainable Communities Fund is used to account for funds received from the State of California Strategic Growth Council (SGC) and the Department of Housing and Community Development (HCD) under the Affordable Housing Sustainable Communities Program (AHSC). The funds have been allocated for the Childs Avenue and B Street affordable housing project.

CALHOME 2021 FUND SUMMARY - FUND 2515

RECEIPTS

Revenue:		
Intergovernmental		\$ <u>2,500,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,500,000</u>
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EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		<u>2,500,000</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>2,500,000</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
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Estimated Balance - July 1, 20224		<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>0</u></u>
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The CalHome 2021 Fund is used to account for grant funds received from the California Department of Housing and Community Development.

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

TRAFFIC SAFETY FUND SUMMARY - FUND 2700

RECEIPTS

Revenue:	
Fines, Forfeitures and Penalties	\$ 5,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>5,000</u>

EXPENDITURES

Recommended Appropriations:	
Materials, Supplies and Services	<u>5,000</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
Estimated Balance - July 1, 2024	<u>0</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	<u><u>\$ 0</u></u>

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

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

OFFICE OF TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 2701

RECEIPTS

Revenue:			
Intergovernmental		\$	<u>228,577</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>228,577</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	\$	53,471	
Materials, Supplies, and Services		<u>175,106</u>	<u>228,577</u>

TOTAL APPROPRIATIONS			<u>228,577</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			0
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Estimated Balance - July 1, 2024			<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u>0</u></u>
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The Office of Traffic Safety Grant Fund is used to account for the Office of Traffic Safety grant funds.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND SUMMARY - FUND 2702

RECEIPTS

Revenue:

Use of Money and Property	\$ 850
From Other Agencies	<u>140,113</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 140,963

EXPENDITURES

Transfer Out:

General Fund	<u>262,895</u>
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TOTAL APPROPRIATIONS AND TRANSFERS 262,895

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (121,932)

Estimated Balance - July 1, 2024 121,932

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

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

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

This revenue comes from the motor vehicle license fee revenue.

JUSTICE ASSISTANCE GRANT - FUND 2703

RECEIPTS

Revenue:
From Other Agencies \$ 75,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 75,000

EXPENDITURES

Recommended Appropriations:
Materials, Supplies and Services 75,000

TOTAL APPROPRIATIONS AND TRANSFERS 75,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 0

Estimated Balance - July 1, 2024 0

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

DEVELOPMENT SERVICES FUND - FUND 3000

RECEIPTS

Revenue:

Licenses and Permits	\$	2,150,000	
Charges For Services		2,363,240	
Use of Money and Property		89,710	
Other Revenue		3,555	\$ 4,606,505
			<u> </u>

Reimbursements:

Administrative Reimbursement		171,399	
Interdepartmental Direct Service Cost			
Reimbursement		1,719,235	1,890,634
			<u> </u>

Transfers In:

Gas Tax Fund 2107.5		7,500	
CFD Development Services		77,387	84,887
			<u> </u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

6,582,026

EXPENDITURES

Recommended Appropriations:

Salaries		5,236,433	
Materials, Supplies, and Services		2,530,526	
Acquisitions		16,500	7,783,459
			<u> </u>

Administrative Reimbursement		583,977	
Interdepartmental Direct Service Cost		551,440	1,135,417
			<u> </u>

Transfers Out:

General Fund		90,166	
Support Services		25,376	115,542
			<u> </u>

TOTAL APPROPRIATIONS AND TRANSFERS

9,034,418

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(2,452,392)

Estimated Balance - July 1, 2024

2,931,592

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 479,200

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

STREETS AND STREETLIGHTS FUND SUMMARY - FUND 3001

RECEIPTS

Revenue:			
Charges for Services	\$	75,000	
Other Revenue		<u>120,000</u>	\$ 195,000
Reimbursements:			
Interdepartmental Direct Service Cost Reimbursement			126,789
Transfers In:			
2105 Gas Tax		2,377,921	
2030 Gas Tax		1,524,354	
Measure C		145,000	
Measure V- Alternative Modes		143,746	
Measure V- Local Transportation		<u>622,682</u>	<u>4,813,703</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u><u>5,135,492</u></u>

EXPENDITURES

Recommended Appropriations:			
Salaries		1,568,520	
Materials, Supplies, and Services		2,484,377	
Acquisition		<u>115,000</u>	4,167,897
Administrative Expense		394,198	
Interdepartmental Direct Service Cost		<u>270,868</u>	665,066
Transfers Out:			
Fleet Replacment		35,000	
Facilities		318,321	
Support Serices		<u>13,429</u>	366,750
TOTAL APPROPRIATIONS AND TRANSFERS			<u><u>5,199,713</u></u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(64,221)
Estimated Balance - July 1, 2024			<u>64,221</u>
RECOMMENDED ENDING BALANCE - June 30, 2025			<u><u>\$ 0</u></u>

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

BELL STATION FACILITY FUND SUMMARY - FUND 3002

RECEIPTS

Revenue:			
Use of Money and Property		\$	<u>71,549</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>71,549</u>
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EXPENDITURES

Recommended Appropriations:			
Materials, Supplies, and Services			61,694
Administrative Reimbursement			1,345

Transfer Out:			
Support Services	\$	695	
Facilities		<u>7,815</u>	<u>8,510</u>

TOTAL APPROPRIATIONS AND TRANSFERS			<u>71,549</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			0
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Estimated Balance - July 1, 2024			<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u>0</u></u>
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The Bell Station Facility Fund is used to account for the operations and maintenance of the Bell Station, which is leased to the United States Post Office and other tenants.

CERTIFIED ACCESS SPECIALIST (CASp) FUND SUMMARY - FUND 3003

RECEIPTS

Revenue:

Other Revenue	\$ 18,000
Use of Money and Property	<u>2,610</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 20,610

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>163,482</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (142,872)

Estimated Balance - July 1, 2024 142,872

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

PEG ACCESS FEE - FUND 3004

RECEIPTS

Revenue:		
Taxes		\$ 100,000
Use of Money and Property		<u>12,680</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>112,680</u>

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services	\$ 20,800	
Acquisitions	<u>272,000</u>	292,800
TOTAL APPROPRIATIONS AND TRANSFERS		<u>292,800</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(180,120)
Estimated Balance - July 1, 2024		<u>669,353</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		489,233
Capital Projects - New	\$ 477,894	
- Carryover	<u>11,339</u>	489,233
RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>0</u></u>

The Peg Access Fee Fund is used to account for funds received for Public, Education and Governmental (PEG) access paid as part of franchise agreements with local cable providers.

DEVELOPER CAPITAL FEE SUMMARY - FUND 3005

RECEIPTS

Revenue:	
Use of Money and Property	\$ <u>72,110</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>72,110</u>
Estimated Balance - July 1, 2024	<u>3,707,204</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u><u>3,779,314</u></u>

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

SURFACE TRANSPORTATION PROGRAM FUND SUMMARY - FUND 3006

RECEIPTS

Revenue:

From Other Agencies	\$ 1,248,748	
Use of Money and Property	<u>55,840</u>	\$ 1,304,588

Transfers In:

Streets & Signals CIP		<u>31,009</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,335,597

EXPENDITURES

Transfer Out:

Streets and Signals CIP		<u>6,164,653</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(4,829,056)

Estimated Balance - July 1, 2024

4,829,056

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

The Surface Transportation Program (STP) Fund is used to account for the collection and disbursement of funds locally apportioned by the Federal Intermodal Surface Transportation Efficiency Act (ISTEA). STP exchange funds are to be used for transportation-related projects.

LOCAL TRANSPORTATION - FUND 3007

RECEIPTS

Revenue:

Use of Money and Property \$ 5,730

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

5,730

EXPENDITURES

Transfers Out:

Streets and Signals CIP 1,115,967

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,110,237)

Estimated Balance - July 1, 2024

1,110,237

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

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

FACILITIES ROADWAY FUND SUMMARY - FUND 3500

RECEIPTS

Revenue:

Use of Money and Property

\$ 180,750

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

180,750

EXPENDITURES

Transfer Out:

Streets/Signals CIP

1,621,626

TOTAL APPROPRIATIONS AND TRANSFERS

1,621,626

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,440,876)

Estimated Balance - July 1, 2024

9,707,741

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 8,266,865

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

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

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

FACILITIES TRAFFIC SIGNALS FUND SUMMARY - FUND 3501

RECEIPTS

Revenue:

Use of Money and Property \$ 7,540

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 7,540

Estimated Balance - July 1, 2024 386,127

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 393,667

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

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

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

FACILITIES FIRE FUND SUMMARY - FUND 3502

RECEIPTS

Revenue:

Charges For Services	\$	231,335
Use of Money and Property		<u>36,590</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

267,925

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	19,277	
Interdepartment Direct Cost Reimbursement		<u>3,335</u>	22,612

Transfer Out:

Public Safety CIP			<u>1,000,000</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

1,022,612

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(754,687)

Estimated Balance - July 1, 2024

2,030,310

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 1,275,623

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

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

FACILITIES POLICE FUND SUMMARY - FUND 3503

RECEIPTS

Revenue:

Charges For Services	\$	176,101
Use of Money and Property		<u>58,100</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

234,201

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	14,674	
Interdepartmental Direct Service Cost		<u>3,335</u>	18,009

Transfer Out:

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

21,455

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

212,746

Estimated Balance - July 1, 2024

3,080,893

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 3,293,639

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

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

FACILITIES PARKS FUND SUMMARY - FUND 3504

RECEIPTS

Revenue:

Charges For Services	\$	683,551
Use of Money and Property		<u>28,590</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

712,141

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	56,961	
Interdepartment Direct Cost Reimbursement		<u>3,335</u>	60,296

Transfers Out:

Parks and Community Services CIP			<u>650,000</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

710,296

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,845

Estimated Balance - July 1, 2024

1,952,615

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 1,954,460

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

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

FACILITIES ROADWAY DEVELOPER FUND SUMMARY - FUND 3505

RECEIPTS

Revenue:

Use of Money and Property \$ 147,240

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

147,240

EXPENDITURES

Transfer Out:

Streets & Signals CIP 743,500

TOTAL APPROPRIATIONS AND TRANSFERS

743,500

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(596,260)

Estimated Balance - July 1, 2024

7,507,743

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 6,911,483

The Facilities Roadway Developer Fund is used to account for the facilities fees collected for the project category Roadways, Bridges and Railroad Crossing to be used for developer reimbursement of PFFP installed improvements.

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

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

FACILITIES TRAFFIC SIGNALS DEVELOPER FUND SUMMARY - FUND 3506

RECEIPTS

Revenue:		
Use of Money and Property	\$	<u>13,320</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>13,320</u>
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EXPENDITURES

Transfer Out:		
Streets/Signals CIP		508,462

TOTAL APPROPRIATIONS AND TRANSFERS		<u>508,462</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(495,142)
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Estimated Balance - July 1, 2024		<u>677,376</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>182,234</u></u>
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The Facilities Traffic Signals Developer Fund is used to account for the facilities fees collected for the project category Traffic Signals to be used for developer reimbursement of PFFP.

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

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

FACILITIES FIRE DEVELOPER FUND SUMMARY - FUND 3507

RECEIPTS

Revenue:

Charges For Services	\$ 231,335
Use of Money and Property	<u>49,910</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 281,245

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	3,335
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Transfer Out:

Public Safety CIP	<u>949,915</u>
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TOTAL APPROPRIATIONS AND TRANSFERS 953,250

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (672,005)

Estimated Balance - July 1, 2024 2,714,620

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 2,042,615

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

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

FACILITIES POLICE DEVELOPER FUND SUMMARY - FUND 3508

RECEIPTS

Revenue:

Charges For Services	\$ 176,101
Use of Money and Property	<u>44,320</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

220,421

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	3,335
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Transfer Out:

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

6,781

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

213,640

Estimated Balance - July 1, 2024

2,395,119

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 2,608,759

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

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

FACILITIES PARKS DEVELOPER FUND SUMMARY - FUND 3509

RECEIPTS

Revenue:

Charges For Services	\$ 683,551
Use of Money and Property	<u>9,870</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

693,421

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	<u>3,335</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

3,335

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

690,086

Estimated Balance - July 1, 2024

1,076,035

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ **1,766,121**

The Facilities Parks Developer Fund is used to account for the facilities fees collected for the project category Parks, Recreation and Bikeways to be used for developer reimbursements of PFFP installed improvements.

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

FACILITIES PUBLIC WORKS CORPORATION YARD FUND SUMMARY - FUND 3510

RECEIPTS

Revenue:

Charges For Services	\$	26,602
Use of Money and Property		<u>210</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 26,812

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement		2,216
Interdepartmental Direct Cost Reimbursement		<u>3,335</u>

TOTAL APPROPRIATIONS AND TRANSFERS 5,551

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 21,261

Estimated Balance - July 1, 2024 31,928

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 53,189

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

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

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

FACILITIES PUBLIC WORKS CORPORATION YARD DEVELOPER FUND SUMMARY - FUND 3511

RECEIPTS

Revenue:

Charges For Services	\$	26,602
Use of Money and Property		<u>250</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 26,852

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		<u>3,335</u>
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TOTAL APPROPRIATIONS AND TRANSFERS 3,335

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 23,517

Estimated Balance - July 1, 2024 36,210

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 59,727

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

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

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

FACILITIES INFORMATION TECHNOLOGY FUND SUMMARY - FUND 3512

RECEIPTS

Revenue:

Charges For Services	\$ <u>20,637</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>20,637</u>
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	1,719
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Interdepartmental Direct Cost Reimbursement	<u>3,335</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>5,054</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	15,583
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Estimated Balance - July 1, 2024	<u>23,504</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	<u><u>\$ 39,087</u></u>
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The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

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

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

FACILITIES INFORMATION TECHNOLOGY DEVELOPER FUND SUMMARY - FUND 3513

RECEIPTS

Revenue:

Charges For Services	\$ <u>20,637</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>20,637</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	<u>3,335</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>3,335</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	17,302
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Estimated Balance - July 1, 2024	<u>26,856</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u><u>44,158</u></u>
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The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

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

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

FACILITIES ADMINISTRATION FEE FUND SUMMARY - FUND 3514

RECEIPTS

Revenue:

Charges For Services	\$ <u>99,463</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>99,463</u>
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	33,175
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Interdepartmental Direct Cost Reimbursement	<u>20,028</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>53,203</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	46,260
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Estimated Balance - July 1, 2024	<u>14,833</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	<u><u>\$ 61,093</u></u>
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The Facilities Administration Fee is used to account for 3% administrative fees collected associated with the eight categories of PFFP Fees. It is used by the City for administration, oversight, implementation and updates to the PFFP program, including administration of any credit and reimbursement agreements.

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

FACILITIES PUBLIC TRANSPORTATION FUND SUMMARY - FUND 3515

RECEIPTS

Revenue:

Charges For Services	\$	520,543
Use of Money and Property		<u>5,080</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS **525,623**

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement		43,377
Interdepartmental Direct Cost Reimbursement		<u>3,335</u>

TOTAL APPROPRIATIONS AND TRANSFERS **46,712**

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS **478,911**

Estimated Balance - July 1, 2024 **676,865**

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ **1,155,776**

The Facilities transportation Fee Fund is used to account for the facilities fees collected for the project category transportation to be used for city installation of improvements for Public Facilities Transportation.

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

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

FACILITIES PUBLIC TRANSPORTATION DEVELOPER FUND SUMMARY - FUND 3516

RECEIPTS

Revenue:

Charges For Services	\$ 520,543
Use of Money and Property	<u>5,200</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 525,743

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	<u>3,335</u>
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TOTAL APPROPRIATIONS AND TRANSFERS 3,335

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 522,408

Estimated Balance - July 1, 2024 717,929

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 1,240,337

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

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

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

MAINTENANCE DISTRICTS FUND SUMMARY - FUNDS 4000-4039

RECEIPTS

Revenue:

Fines, Forfeitures and Assessments	\$	1,026,575
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Transfers In:

General Fund	\$	57,588	
CFD		8,869	
Successor Agency		148	66,605

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,093,180
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EXPENDITURES

Recommended Appropriations:

Salaries	11,980	
Materials, Supplies, and Services	1,073,707	
Pump Replacement Fee	26,750	1,112,437

Interdepartmental Direct Cost Reimbursement	136,121	
Administrative Reimbursement	24,213	160,334

Transfer Out:

Facilities		30,095
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TOTAL APPROPRIATIONS AND TRANSFERS		1,302,866
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(209,686)
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Estimated Balance - July 1, 2024		2,078,056
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,868,370
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Capital Projects - New	52,900	
- Carryover	0	52,900

RECOMMENDED ENDING BALANCE - June 30, 2025		\$ 1,815,470
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The Maintenance Districts Fund is used to account for the payment of the whole or any part of the costs and expenses of maintaining and operating any public improvements which are local in nature, payable from annual benefit assessments apportioned among the several lots or parcels of property within the maintenance district. Funding comes from owners of individual parcels benefiting from the maintenance and operation of the public improvements.

MAINTENANCE DISTRICTS PUMP REPLACEMENT FUND - FUND 4499

RECEIPTS

Revenue:

Charges For Services	\$	26,750
Use of Money and Property		<u>11,610</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 38,360

EXPENDITURES

Recommended Appropriations:

Acquisitions	<u>627,278</u>
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TOTAL APPROPRIATION AND TRANSFERS 627,278

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (588,918)

Estimated Balance - July 1, 2024 588,918

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

COMMUNITY FACILITIES DISTRICT FORMATION FUND SUMMARY - FUND 4500

EXPENDITURES

Recommended Appropriations:	
Materials, Supplies, and Services	\$ <u>377,154</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(377,154)
Estimated Balance - July 1, 2024	<u>377,154</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u><u>0</u></u>

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

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

COMMUNITY FACILITIES DISTRICT ADMINISTRATION FUND SUMMARY - FUND 4501

RECEIPTS

Revenue:		
Special Tax		\$ 92,535

Transfers In:		
CFD Services		<u>28</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>92,563</u>
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EXPENDITURES

Recommended Appropriations:		
Interdepartmental Direct Service Cost		4,537

Transfers Out:		
General Fund		<u>88,041</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>92,578</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(15)
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Estimated Balance - July 1, 2024		<u>15</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		<u><u>\$ 0</u></u>
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The Community Facilities District Administration Fund is used to account for the city administration of the special tax payments for certain public services including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY FIRE FUND SUMMARY - FUND 4502

RECEIPTS

Revenue:		
Special Tax	\$	1,190,833

Transfers In:		
CFD Service		<u>364</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,191,197</u>
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EXPENDITURES

Recommended Appropriations:		
Salaries	\$	927,364
Materials, Supplies and Services		<u>166,575</u>
		1,093,939
Interdepartmental Direct Service Cost		4,537
Administrative Reimbursement		<u>181,069</u>
		185,606

TOTAL APPROPRIATION AND TRANSFERS		<u>1,279,545</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(88,348)
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Estimated Balance - July 1, 2024		<u>88,348</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The Community Facilities District Public Safety Fire Fund is used to account for certain public services including public safety (e.g. fire protection), and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY POLICE FUND SUMMARY - FUND 4503

RECEIPTS

Revenue:		
Special Tax		\$ 2,414,192

Transfers In:		
CFD Service		<u>740</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,414,932</u>
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EXPENDITURES

Recommended Appropriations:		
Salaries	\$ 2,040,974	
Materials, Supplies and Services	<u>173,708</u>	2,214,682
Interdepartmental Direct Service Cost	4,537	
Administrative Reimbursement	<u>251,611</u>	<u>256,148</u>

TOTAL APPROPRIATION AND TRANSFERS		<u>2,470,830</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(55,898)
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Estimated Balance - July 1, 2024		<u>688,942</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>633,044</u></u>
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The Community Facilities District Public Safety Police Fund is used to account for certain public services including public safety (e.g. police protection), and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT PUBLIC WORKS PARKS MAINTENANCE FUND SUMMARY - FUND 4504

RECEIPTS

Revenue:		
Special Tax		\$ 269,232
Reimbursements:		
Interdepartmental Direct Service Cost Reimbursement		<u>2,350</u>
Transfers In:		
CFD Bellevue Ranch East	\$ 13,180	
CFD Compass Pointe	94,781	
CFD Sandcastle	77,729	
CFD Moraga	42,349	
CFD Service	<u>83</u>	<u>228,122</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>499,704</u>
EXPENDITURES		
Recommended Appropriations:		
Salaries	266,002	
Materials, Supplies and Services	<u>280,347</u>	546,349
Interdepartmental Direct Service Cost		4,537
Transfer Out:		
Facilities	4,131	
Fleet Replacement	70,000	<u>74,131</u>
TOTAL APPROPRIATION AND TRANSFERS		<u>625,017</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(125,313)
Estimated Balance - July 1, 2024		<u>222,064</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>96,751</u></u>

The Community Facilities District Public Works Parks Maintenance Fund is used to account for certain public services including park maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT STREET TREES FUND SUMMARY - FUND 4505

RECEIPTS

Revenue:		
Special Tax	\$	136,688
 Transfers In:		
CFD Services		<u>42</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>136,730</u>
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EXPENDITURES

Recommended Appropriations:		
Interdepartmental Direct Service Cost		4,537
 Transfers Out:		
Refuse		<u>132,365</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>136,902</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(172)
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Estimated Balance - July 1, 2024		<u>172</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The Community Facilities District Street Trees Fund is used to account for certain public services including parkway and street tree maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT STREET MAINTENANCE/LIGHTS FUND SUMMARY - FUND 4506

RECEIPTS

Revenue:		
Special Tax	\$	304,329
Transfers In:		
CFD Service		93

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

304,422

EXPENDITURES

Recommended Appropriations:		
Interdepartmental Direct Service Cost		4,537

Transfers Out:

CFD Bellevue East	\$	46,844	
CFD Compass Pointe Apts		15,693	
CFD Sandcastle		15,424	
CFD Bright Development		9,650	
CFD Merced Renaissance		7,663	
CFD Big Valley		323	
CFD Bellevue West		47,943	
CFD University Park Imp		6,048	
CFD Tuscany		4,246	
CFD Provance Imp		9,695	
CFD Alfarata Ranch		555	
CFD Franco		10,022	
CFD Cottages Imp		2,951	
CFD Tuscany East		2,218	
CFD Hartley Crossing		1,294	
CFD Crossing at River Oaks		646	
CFD Mohammed Apts		1,204	
CFD Sunnyview Apts		4,888	
CFD University Park II		5,911	
CFD Moraga		24,006	
CFD Mission Ranch		4,706	
CFD Cypress Terrance 6&7		11,154	
CFD Cypress East		4,667	
CFD Meadows		3,325	
CFD Lantana Estates		7,282	
CFD Meadows #2		651	
CFD Paseo		1,106	
CFD Highland Park		2,910	
CFD Mansionette Estates #5		922	
CFD Compass Pointe Apts		4,181	
CFD Merced Station		11,752	
CFD Merced Gateway Park		8,701	
CFD Stoneridge South		7,378	
CFD Compass Pointe II		5,550	
CFD Stoneridge South A		460	
CFD Sage Creek		460	
CFD The Hub		8,729	

301,158

TOTAL APPROPRIATIONS AND TRANSFERS

305,695

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,273)

Estimated Balance - July 1, 2024

1,273

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT DEVELOPMENT SERVICES FUND SUMMARY - FUND 4507

RECEIPTS

Revenue:
Special Tax \$ 81,872

Transfers In:
CFD Service 25

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 81,897

EXPENDITURES

Recommended Appropriations:
Interdepartmental Direct Service Cost 4,537

Transfers Out:
Development Services 77,387

TOTAL APPROPRIATIONS AND TRANSFERS 81,924

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (27)

Estimated Balance - July 1, 2024 27

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

The Community Facilities District Development Services Fund is used to account for certain public services including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 4508

RECEIPTS

Revenue:		
Special Tax		\$ 201,293

Transfers In:		
CFD Service		<u>62</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>201,355</u>
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EXPENDITURES

Recommended Appropriations:		
Interdepartmental Direct Service Cost		4,537

Transfers Out:		
Parks & Community Services		<u>196,853</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>201,390</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(35)
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Estimated Balance - July 1, 2024		<u>35</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025		<u><u>\$ 0</u></u>
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The Community Facilities District Parks & Community Services Fund is used to account for certain public services including the organization and administration of youth and adult activities, and other services authorized, including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT AIRPORT FUND SUMMARY - FUND 4509

RECEIPTS

Revenue:

Special Tax	\$ 65,982
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Transfers In:

CFD Service	20
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>66,002</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,537
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Transfers Out:

Airport	61,552
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>66,089</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(87)
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Estimated Balance - July 1, 2024	<u>87</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	<u><u>\$ 0</u></u>
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The Community Facilities District Airport Fund is to account for certain public services including airport operation and maintenance, and other services authorized, including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND SUMMARY - FUND 4510-4558

RECEIPTS

Revenue:		
Special Tax		\$ <u>2,620,127</u>

Transfers In:		
CFD Street Maintenance	301,158	
CFD Services	<u>1,730</u>	<u>302,888</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,923,015</u>
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EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		2,568,365
Debt Services		27,429
Interdepartmental Direct Service Cost		122,522

Transfers Out:		
CFD-Parks Maintenance	228,039	
Maintenance District	8,869	
Facilities	<u>49,703</u>	<u>286,611</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>3,004,927</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(81,912)
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Estimated Balance - July 1, 2024		<u>6,982,431</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		6,900,519
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Capital Projects - New	\$ 151,600	
- Carryover	<u>198</u>	<u>151,798</u>

RECOMMENDED ENDING BALANCE - June 30, 2025		\$ <u><u>6,748,721</u></u>
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The Community Facilities District Maintenance Fund is used to account for certain public services and maintenance, including landscape, storm drain, and flood control services, and other services authorized, including costs of the administrator and equipment replacement and maintenance that are likely to benefit the property.

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

PROPERTY BASED IMPROVEMENT DISTRICT-DOWNTOWN FUND SUMMARY - FUND 4950

RECEIPTS

Revenue:

Fines, Forfeitures and Assessments	\$	377,174
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Transfers In:

General Fund	\$	32,886	
Water System Ops		322	
Parking Authority		35,661	68,869

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		446,043
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	444,043
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Administrative Reimbursement	2,000
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TOTAL APPROPRIATIONS AND TRANSFERS	446,043
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2024	0
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$ 0
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The Property Based Improvement District (PBID) Fund is used to account for funds received from agreed upon annual levy of assessments. It is a benefit assessment district designed to enhance safety, maintenance, and beautification programs, as well as promote the economic revitalization of the city's downtown.

On August 7, 2023, the City Council adopted Resolution No. 2023-65 forming the Downtown Property Based Improvement District and levying assessments starting in fiscal year 2023-24 pursuant to the Property and Business Improvement District Law of 1994.

PARKS & COMMUNITY SERVICE CIP - FUND 5000

RECEIPTS

Revenue:		
Use of Money and Property		\$ 5,540
Transfers In:		
General Fund	\$ 40,376	
Facilities Parks	650,000	690,376
		<u>690,376</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

695,916

 Estimated Balance - July 1, 2024

149,735

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

845,651

 Capital Projects - New

699,897

 - Carryover

145,754

845,651

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

The Parks & Community Service CIP Fund is used to account for capital projects for the purpose of improving City Parks.

PARK RESERVE FUND SUMMARY - FUND 5001

RECEIPTS

Revenue:

From Other Agencies	\$ 700,000	
Use of Money and Property	31,570	\$ 731,570

Transfers In:

General Fund		727

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS **732,297**

Estimated Balance - July 1, 2024 **1,381,959**

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS **2,114,256**

Capital Projects - New	463,575	
- Carryover	1,650,681	2,114,256

RECOMMENDED ENDING BALANCE - June 30, 2025 **\$ 0**

The Park Reserve Fund is used to account for in-lieu fees collected and deposited into this fund, which may only be used for the purpose of acquiring necessary land and developing new or rehabilitating existing park or recreational facilities reasonably related to serving the subdivision.

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

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

MEASURE V REGIONAL PROJECT SUMMARY - FUND 5002

RECEIPTS

Revenue:

General Sales and Use	\$	7,635,454
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

7,635,454

Estimated Balance - July 1, 2024

0

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

7,635,454

Capital Projects - New

\$ 0

- Carryover

7,635,454

7,635,454

RECOMMENDED ENDING BALANCE - June 30, 2025

\$

0

The Measure V Regional Project Fund is used to account for funding from a ½ cent transportation sales tax approved by voters of Merced County in November 2016 and sunsets in 2047. Funding is allocated by the Eastside Regional Projects Committee through the Merced County Association of Governments. The funding is to be used for Regional Transportation projects that are located on the State Highway System or Regional Road System that are in or serve more than one jurisdiction.

AIRPORT INDUSTRIAL PARK CAPITAL PROJECT FUND SUMMARY - FUND 5003

RECEIPTS

Revenue:

Use of Money and Property	\$	9,230
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		9,230
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EXPENDITURES

Recommended Appropriations:

Materials and Supplies		800
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Transfers Out:

Airport CIP		131,000
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TOTAL APPROPRIATION AND TRANSFERS		131,800
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(122,570)
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Estimated Balance - July 1, 2024		764,083
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		641,513
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Capital Projects - New	641,513	
-Carryover	0	641,513

RECOMMENDED ENDING BALANCE - June 30, 2025	\$	0
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The Airport Industrial Park Capital Project Fund is used to account for projects to develop industrial parcels at the Airport with adequate water, electrical power, telephone, and streetlights and provide for remediation of contaminated soil.

PUBLIC SAFETY CAPITAL PROJECT FUND SUMMARY - FUND 5004

RECEIPTS

Revenue:			
Use of Money and Property		\$	82,490
Transfers In:			
Facilities Fire City	\$	1,000,000	
Facilities Fire Developer		949,915	
Facilities Police City		3,446	
Facilities Police Developer		3,446	
		<u> </u>	<u>1,956,807</u>
CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS			2,039,297
			<u>8,804,670</u>
Estimated Balance - July 1, 2024			<u>8,804,670</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			10,843,967
			<u>10,843,967</u>
Capital Projects - New		0	
- Carryover		10,843,967	
		<u> </u>	<u>10,843,967</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u> 0</u></u>

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

STREETS AND SIGNALS CAPITAL IMPROVEMENT PROJECT FUND SUMMARY - FUND 5005

RECEIPTS

Revenue:			
	From Other Agencies	\$	2,782,309
	Charges for Services		25,657
	Use of Money and Property		9,480
			<u>2,817,446</u>
Transfers In:			
	General Fund		50,000
	Local Transportation		1,115,967
	STP		6,164,653
	CDBG Housing		107,432
	2030 Gas Tax Fund		6,583,238
	Facilities Roadway City		1,621,626
	Facilities Roadway Developer		743,500
	Facilities Traffic Signal Developer		508,462
			<u>16,894,878</u>
			<u>19,712,324</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

EXPENDITURES

Recommended Appropriations:		
	Materials, Supplies, and Services	7,756
Transfers Out:		
	STP	31,009
		<u>38,765</u>

TOTAL APPROPRIATION AND TRANSFERS

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 19,673,559

Estimated Balance - July 1, 2024 708,333

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 20,381,892

Capital Projects - New	5,208,384	
-Carryover	15,173,508	20,381,892
		<u>20,381,892</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

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

AIRPORT CIP FUND SUMMARY - FUND 5006

RECEIPTS

Revenue:			
Federal Grant		\$	566
Transfers In:			
Economic Development Opportunity	\$ 518,417		
Airport Industrial Park	131,000		
Airport Fund	<u>110,000</u>	\$	<u>759,417</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			759,983
Estimated Balance - July 1, 2024			<u>33,814</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			793,797
Capital Projects - New	1,723		
-Carryover	<u>792,074</u>		<u>793,797</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u>0</u></u>

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

PCE CLEAN UP FUND SUMMARY - FUND 5007

RECEIPTS

Revenue:			
Use of Money and Property		\$	18,520
Transfers In:			
Water			<u>250,000</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			268,520
Estimated Balance - July 1, 2024			<u>751,789</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			1,020,309
Capital Projects - New	\$	959,420	
Carryover		<u>60,889</u>	<u>1,020,309</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$		<u><u>0</u></u>

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

MTBE SETTLEMENT FUND SUMMARY - FUND 5008

RECEIPTS

Revenue:			
Use of Money and Property		\$	<u>35,360</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			35,360
Estimated Balance - July 1, 2024			<u>1,778,056</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			1,813,416
Capital Projects - New	\$	1,813,416	
Carryover		<u>0</u>	<u>1,813,416</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u>0</u></u>

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

WASTEWATER SYSTEM FUND SUMMARY - FUND 6000

RECEIPTS

Revenue:

Charges For Services	\$ 19,891,547	
Use of Money and Property	2,044,452	
Other Revenue	<u>744,900</u>	\$ 22,680,899

Reimbursements:

Interdepartmental Direct Service		219,509
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Transfers In:

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

23,120,751

EXPENDITURES

Recommended Appropriations:

Salaries	6,525,597	
Materials, Supplies, and Services	10,937,192	
Acquisitions	161,972	
Debt Service	<u>3,042,321</u>	<u>20,667,082</u>

Administrative Reimbursement	1,420,470	
Interdepartmental Direct Service Cost	<u>1,274,987</u>	<u>2,695,457</u>

Transfers Out:

Support Service	71,031	
Fleet Replacement	<u>822,429</u>	<u>893,460</u>

TOTAL APPROPRIATIONS AND TRANSFERS

24,255,999

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,135,248)

Estimated Balance - July 1, 2024

52,910,514

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

51,775,266

Capital Projects - New	4,810,109	
-Carryover	<u>24,094,642</u>	<u>28,904,751</u>

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 22,870,515

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

WATER SYSTEM FUND SUMMARY - FUND 6001

RECEIPTS

Revenue:

Charges For Services	\$ 15,032,614	
Use of Money and Property	804,840	
Other Revenue	21,500	\$ 15,858,954
		<hr/>

Transfers In:

Fleet Replacement		<hr/> 178,740
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

16,037,694

EXPENDITURES

Recommended Appropriations:

Salaries	4,486,404	
Materials, Supplies, and Services	7,811,922	
Acquisitions	589,972	
Debt Service	561,936	13,450,234
		<hr/>
Administrative Reimbursement	1,023,922	
Interdepartmental Direct Service Cost	1,637,334	2,661,256
		<hr/>

Transfers Out:

Fleet Replacement	325,000	
Support Service	53,555	
PBID	322	
PCE Clean Up CIP	250,000	628,877
		<hr/>

TOTAL APPROPRIATIONS AND TRANSFERS

16,740,367

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(702,673)

Estimated Balance - July 1, 2024

35,220,989

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

34,518,316

Capital Projects - New

5,043,347

- Carryover

11,437,871

16,481,218

RECOMMENDED ENDING BALANCE - June 30, 2025

\$

18,037,098

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

REFUSE FUND SUMMARY - FUND 6002

RECEIPTS

Revenue:

Charges For Services	\$	23,977,480	
Use of Money and Property		433,910	
From Other Agencies		20,000	
Other Revenue		3,570	\$ 24,434,960

Reimbursements:

Interdepartmental Direct Service Cost			9,354
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Transfers In:

CFD Streets			132,365
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

24,576,679

EXPENDITURES

Recommended Appropriations:

Salaries		8,173,089	
Materials, Supplies, and Services		11,455,095	
Acquisitions		129,485	19,757,669

Administrative Reimbursement		1,429,898	
Interdepartmental Direct Service Cost		889,658	2,319,556

Transfers Out:

Fleet Replacement		791,781	
Support Service		74,798	
Wastewater		220,343	1,086,922

TOTAL APPROPRIATIONS AND TRANSFERS

23,164,147

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,412,532

Estimated Balance - July 1, 2024

20,850,031

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

22,262,563

Capital Projects - New

2,248,239

- Carryover

1,789,270

4,037,509

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 18,225,054

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

AIRPORT FUND SUMMARY - FUND 6003

RECEIPTS

Revenue:

Taxes	\$	50,000	
Charges for Services		65,806	
Use of Money and Property		377,804	
Other Revenue		<u>2,000</u>	\$ 495,610

Transfers In:

CFD Airport			<u>61,552</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

557,162

EXPENDITURES

Recommended Appropriations:

Salaries		461,731	
Materials, Supplies, and Services		<u>362,717</u>	<u>824,448</u>

Administrative Reimbursement		73,567	
Interdepartmental Direct Service Cost		<u>386</u>	<u>73,953</u>

Transfers Out:

Airport CIP		110,000	
Support Service		2,915	
Facilities		<u>10,367</u>	<u>123,282</u>

TOTAL APPROPRIATIONS AND TRANSFERS

1,021,683

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(464,521)

Estimated Balance - July 1, 2024

464,521

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

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

WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 6004

RECEIPTS

Revenue:		
Charges For Services	\$	653,788
Use of Money and Property		<u>235,420</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		889,208
Estimated Balance - July 1, 2024		<u>11,924,647</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		12,813,855
Capital Projects - New	\$	11,660,907
Carryover		<u>40,000</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>1,112,948</u></u>

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

WASTEWATER TREATMENT PLANT COMPONENT FUND SUMMARY -FUND 6005

RECEIPTS

Revenue:		
Charges For Services	\$	2,900,455
Use of Money and Property		<u>434,870</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,335,325

EXPENDITURES

Recommended Appropriations:		
Debt Service-Principal		897,910
Supplies & Services		<u>97,917</u>

TOTAL APPROPRIATIONS AND TRANSFERS 995,827

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 2,339,498

 Estimated Balance - July 1, 2024 18,496,663

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 20,836,161

Capital Projects - New	\$	11,027,550	
-Carryover		<u>5,666,891</u>	<u>16,694,441</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 4,141,720

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

WASTEWATER REVOLVING FUND SUMMARY - FUND 6006

RECEIPTS

Revenue:

Use of Money and Property \$ 2,800

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 2,800

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 143,587

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (140,787)

Estimated Balance - July 1, 2024 140,787

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

RESTRICTED WATER SYSTEM FUND SUMMARY - FUND 6007

RECEIPTS

Revenue:

Charges For Services	\$	1,756,105
Use of Money and Property		<u>946,234</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 2,702,339

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		<u>176,742</u>
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TOTAL EXPENDITURES 176,742

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 2,525,597

Estimated Balance - July 1, 2024 39,602,132

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 42,127,729

Capital Projects - New	\$	20,343,115	
- Carryover		<u>18,506,280</u>	<u>38,849,395</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 3,278,334

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

RESTRICTED WATER MAINS FUND SUMMARY - FUND 6008

RECEIPTS

Revenue:			
Charges For Services		\$	334,497
Use of Money and Property			<u>170,170</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			504,667
Estimated Balance - July 1, 2024			<u>8,717,271</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			9,221,938
Capital Projects - New	\$	8,012,347	
- Carryover		<u>582,422</u>	<u>8,594,769</u>
RECOMMENDED ENDING BALANCE - June 30, 2025		\$	<u><u>627,169</u></u>

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

REFUSE CAPITAL EQUIPMENT FUND SUMMARY - FUND 6009

RECEIPTS

Revenue:		
Charges for Services	\$	180,652
Use of Money and Property		<u>23,800</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS **204,452**

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		669,360
Transfers Out:		
Fleet Replacement		<u>380,000</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS **(844,908)**

Estimated Balance - July 1, 2024 **1,091,648**

RECOMMENDED ENDING BALANCE - June 30, 2025 **\$ 246,740**

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

PUBLIC WORKS ADMINISTRATION FUND SUMMARY - FUND 7000

RECEIPTS

Revenue:		
Use of Money and Property		\$ 5,550

Reimbursements:		
Administrative Reimbursement	\$ 1,641,606	
Interdepartmental Direct Service	693,923	<u>2,335,529</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,341,079</u>
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EXPENDITURES

Recommended Appropriations:		
Salaries	1,524,352	
Materials, Supplies, and Services	<u>942,042</u>	2,466,394
Interdepartmental Direct Service Cost		7,687

Transfers Out:		
Support Services	10,103	
Facilities	<u>3,594</u>	<u>13,697</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>2,487,778</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(146,699)
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Estimated Balance - July 1, 2024		<u>168,358</u>
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AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		<u>21,659</u>
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Capital Projects - New	0	
- Carryover	<u>21,659</u>	<u>21,659</u>

RECOMMENDED ENDING BALANCE - June 30, 2025		<u><u>\$ 0</u></u>
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The Public Works Administration Fund is used to account for administrative costs for all Public Works Operations, Safety Specialist and all Public Works clerical support.

LIABILITY INSURANCE FUND SUMMARY - FUND 7001

RECEIPTS

Revenue:

Charges for Services	\$	5,775,301	
Use of Money and Property		21,040	
Other Revenue		50,000	\$ 5,846,341

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	5,846,341
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services		5,380,410	
Administrative Reimbursement		56,663	
Interdepartmental Direct Service Cost		180,622	237,285

Transfers Out:

General Fund		772,594	

TOTAL APPROPRIATIONS AND TRANSFERS	6,390,289
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(543,948)
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Estimated Balance - July 1, 2024	543,948
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$ 0
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The Liability Insurance Fund is used to account for all general liability and automobile insurance, claim awards, and the administration expenses associated with these programs. Money is budgeted in departmental operating accounts and then transferred during the year into this liability insurance fund from which expenses are actually paid out.

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

WORKERS' COMPENSATION INSURANCE FUND SUMMARY - FUND 7002

RECEIPTS

Revenue:		
Charges for Services	\$	3,468,583
Other Revenue		126,560
		<u>3,595,143</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,595,143

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services		3,934,899
Administrative Reimbursement	\$	75,322
Interdepartmental Direct Service Cost		136,544
		<u>211,866</u>

TOTAL APPROPRIATIONS AND TRANSFERS 4,146,765

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (551,622)

Estimated Balance - July 1, 2024 551,622

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

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

UNEMPLOYMENT INSURANCE FUND SUMMARY - FUND 7003

RECEIPTS

Revenue:

Charges for Services	\$ 99,907
Use of Money and Property	<u>7,110</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 107,017

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	460,282
Administrative Reimbursement	<u>9,438</u>

TOTAL APPROPRIATIONS AND TRANSFERS 469,720

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (362,703)

Estimated Balance - July 1, 2024 362,703

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

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

EMPLOYEE BENEFITS FUND SUMMARY - FUND 7004

RECEIPTS

Revenue:		
Charges For Services	\$	<u>14,735,971</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>14,735,971</u>
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EXPENDITURES

Recommended Appropriations:		
Salaries	\$	315,475
Materials, Supplies, and Services		<u>14,309,181</u>

Administrative Reimbursement		211,102
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>14,835,758</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(99,787)
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Estimated Balance - July 1, 2024		<u>99,787</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>
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The Employee Benefits Fund is used to account for the cost of health, long-term disability, life, dental, and vision insurance for employees and eligible retirees. Money is budgeted in departmental operating accounts and then transferred during the year into this employee benefit fund from which benefit payments are actually made.

FLEET MANAGEMENT FUND SUMMARY - FUND 7005

RECEIPTS

Revenue:			
Intergovernmental	\$	9,200	
Charges For Services		6,415,349	
Use of Money and Property		9,730	
Other Revenue		<u>40,000</u>	\$ 6,474,279

Reimbursements:			
Interdepartmental Direct Service Cost			<u>46,213</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 6,520,492

EXPENDITURES

Recommended Appropriations:			
Salaries		1,954,417	
Materials, Supplies, and Services		4,359,832	
Acquisition		<u>11,000</u>	6,325,249
Administrative Reimbursement		345,970	
Interdepartmental Direct Service Charge		<u>61,832</u>	407,802

Transfer Out:			
Support Service		20,204	
Facilities		<u>9,394</u>	<u>29,598</u>

TOTAL APPROPRIATIONS AND TRANSFERS 6,762,649

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (242,157)

Estimated Balance - July 1, 2024 252,739

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 10,582

Capital Projects - New		0	
- Carryover		<u>10,582</u>	<u>10,582</u>

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 0

The Fleet Management Fund is used to account for the daily operation and maintenance of all City vehicles.

FLEET REPLACEMENT FUND SUMMARY - FUND 7006

RECEIPTS

Revenue:

Charges For Services	\$	2,465,914
Use of Money and Property		347,579

Transfer in :

General Fund		
Street and Light Maintenance	35,000	
CFD Parks Maintenance	70,000	
Wastewater System	822,429	
Water System Ops	325,000	
Refuse Operations	791,781	
Facilities Maintenance	380,000	
Refuse Capital Equipment	65,000	2,489,210

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 5,302,703

EXPENDITURES

Recommended Appropriations:
Acquisitions 3,581,925

Transfers Out:
Water 178,740

TOTAL APPROPRIATIONS AND TRANSFERS 3,760,665

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 1,542,038

Estimated Balance - July 1, 2024 14,381,786

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 15,923,824

The Fleet Replacement Fund is used to account for the funding of the replacement of City Vehicles.

FACILITIES MAINTENANCE AND OPERATIONS FUND SUMMARY - FUND 7007

RECEIPTS

Revenue:

Charges For Services	\$ 2,444,234	
Use of Money and Property	153,849	
Other Revenue	<u>10,000</u>	\$ 2,608,083

Reimbursements:

Interdepartmental Direct Service Cost		<u>127,175</u>
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Transfer In:

General Fund	308,451	
Street Maintenance	318,321	
Parks & Recreation	8,814	
Public Works Admin	3,594	
Measure C	557	
Bell Station	7,815	
Maintenance District	30,095	
CFD PW Parks Maintenance	4,131	
CFD Improvement Area	49,703	
Airport	10,367	
Fleet Management	<u>9,394</u>	<u>751,242</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,486,500

EXPENDITURES

Recommended Appropriations:

Salaries	1,378,359	
Materials, Supplies, and Services	1,542,283	
Debt Service	<u>666,483</u>	<u>3,587,125</u>
Administrative Reimbursement	113,925	
Interdepartmental Direct Service Cost	<u>26,157</u>	<u>140,082</u>

Transfers Out:

Fleet Replacement		<u>65,000</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

3,792,207

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(305,707)

Estimated Balance - July 1, 2024

344,240

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

38,533

Capital Projects - New

0

-Carryover

38,533

38,533

RECOMMENDED ENDING BALANCE - June 30, 2025

\$

0

The Facilities Maintenance and Operations Fund is used to account for costs of maintaining and operating City property, including the Civic Center and Senior Center.

SUPPORT SERVICES FUND SUMMARY - FUND 7008

RECEIPTS

Revenue:

Charges For Services	\$ 5,142,896	
Use of Money and Property	<u>64,170</u>	\$ 5,207,066

Reimbursements:

Interdepartmental Direct Service Cost		182,507
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Transfers In:

General Fund	205,879	
Development Services	25,376	
Street Maintenance & Streetlight	13,429	
Public Works	10,103	
Measure "C"	34,792	
Bell Station	695	
Housing Admin	14,927	
Vehicle Abatement	529	
Airport	2,915	
Wastewater	71,031	
Water System	53,555	
Refuse	74,798	
Fleet Management	20,204	
Parking Authority	3,271	
		<u>531,504</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

5,921,077

EXPENDITURES

Recommended Appropriations:

Salaries	2,708,194	
Materials, Supplies, and Services	1,175,052	
Acquisitions	<u>1,770,794</u>	5,654,040

Administrative Reimbursement		<u>135,706</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

5,789,746

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

131,331

Estimated Balance - July 1, 2024		<u>1,632,073</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

1,763,404

Capital Projects - New	550,000	
- Carryover	<u>1,213,404</u>	<u>1,763,404</u>

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

The Support Services Fund is used to account for Personnel, Information Systems, and Risk Management Administration divisions which support all other City functions.

COMPUTER REPLACEMENT AND MAINTENANCE FUND SUMMARY - FUND 7009

RECEIPTS

Revenue:

Charges For Services	\$	514,562
Use of Money and Property		<u>16,590</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

531,152

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	15,912	
Acquisitions		<u>1,237,372</u>	<u>1,253,284</u>

TOTAL APPROPRIATIONS AND TRANSFERS

1,253,284

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(722,132)

Estimated Balance - July 1, 2024

722,132

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 0

The PC Replacement Fund is used to account for the funding of the repair, licensing, and replacement of the City's investment in personal computers, printers, plotters, scanners, servers, and other peripherals.

NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 8000

EXPENDITURES

Recommended Appropriations:	
Materials, Supplies, and Services	\$ 38,475
Administrative Reimbursement	<u>1,415</u>
TOTAL APPROPRIATION AND TRANSFERS	<u>39,890</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(39,890)
Estimated Balance - July 1, 2024	<u>39,890</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u>0</u>

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

FAHREN'S PARK DEBT SERVICE FUND SUMMARY - FUND 8003

EXPENDITURES

Recommended Appropriations:	
Materials, Supplies, and Services	\$ 8,940
Administrative Reimbursement	<u> 100</u>
TOTAL APPROPRIATION AND TRANSFERS	<u> 9,040</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	<u> (9,040)</u>
Estimated Balance - July 1, 2024	<u> 9,040</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u><u> 0</u></u>

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

BELLEVUE RANCH DEVELOPMENT EAST - FUND 8004

RECEIPTS

Revenue:		
Fines, Forfeitures and Penalties	\$	<u>620,351</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>620,351</u>
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EXPENDITURES

Recommended Appropriations:			
Debt Service - Principal	\$	445,000	
- Interest		150,864	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>15,554</u>	615,418
Administrative Reimbursement		2,123	
Cost Reimbursement		<u>2,050</u>	<u>4,173</u>

TOTAL APPROPRIATION AND TRANSFERS			<u>619,591</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			760
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Estimated Balance - July 1, 2024			<u>1,289,197</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$		<u><u>1,289,957</u></u> (1)
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The Bellevue Ranch Development East Fund is used to account for the debt service for the Bellevue Ranch Development Assessment District.

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

UNIVERSITY CAPITAL CHARGE - FUND 8005

RECEIPTS

Revenue:

Charges for Services	\$	499,813
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	499,813
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	350,000	
- Interest		136,381	
- Trustee Fees		13,432	499,813

TOTAL APPROPRIATION AND TRANSFERS	499,813
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2024	0
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$ 0
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The University Capital Charge Fund is used to account for the charges paid by UC Merced to amortize the loan from the infrastructure bank for installation of water and sewer lines to the campus.

BELLEVUE RANCH DEVELOPMENT WEST FUND SUMMARY - FUND 8006

RECEIPTS

Revenue:		
Fines, Forfeitures and Penalties	\$	<u>464,171</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>464,171</u>
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EXPENDITURES

Recommended Appropriations:			
Debt Service - Principal	\$	295,000	
- Interest		148,795	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>15,448</u>	463,243

Administrative Reimbursement		2,128	
Cost Reimbursement		<u>2,686</u>	<u>4,814</u>

TOTAL APPROPRIATION AND TRANSFERS			<u>468,057</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(3,886)
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Estimated Balance - July 1, 2024			<u>1,014,964</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$		<u><u>1,011,078</u></u> (1)
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The Bellevue Ranch Development West Fund is used to account for the debt service for the 'Bellevue Ranch Development Assessment District.

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

MORAGA DEVELOPMENT CFD FUND SUMMARY - FUND 8007

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	335,890
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		335,890
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	230,000	
- Interest		91,620	
- Trustee Fees		4,000	

Materials, Supplies, and Services	15,378	340,998
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Administrative Reimbursement	2,109	
Cost Reimbursement	834	2,943

TOTAL APPROPRIATION AND TRANSFERS		343,941
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(8,051)
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Estimated Balance - July 1, 2024		755,009
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	746,958 (1)
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The Moraga Development CFD Fund is used to account for the debt service for the Moraga Development Assessment District.

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

16TH STREET ASSESSMENT DISTRICT FUND SUMMARY - FUND 8098

RECEIPTS

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services	\$	14,816
Administrative Reimbursement		<u>175</u>
TOTAL APPROPRIATION AND TRANSFERS		<u>14,991</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(14,991)
Estimated Balance - July 1, 2024		<u>14,991</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>0</u></u>

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

LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 8099

RECEIPTS

Revenue:

Use of Money and Property	\$	520
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	520
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		24,158
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Administrative Reimbursement		1,245
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TOTAL APPROPRIATION AND TRANSFERS		25,403
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(24,883)
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Estimated Balance - July 1, 2024		24,883
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	0
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The Liberty Park Assessment District Fund is used to account for the debt service for the Liberty Park Assessment District. Assessments collected are accumulated for the payment of scheduled debt service. Bonds have been paid off and remaining dollars are for collection of remaining assessment that are delinquent.

REDEVELOPMENT SUCCESSOR AGENCY - FUND 8100

RECEIPTS

Revenue:			
Fines, Forfeitures and Penalties	\$	1,512,695	
Use of Money and Property		82,260	
Other Revenue		<u>1,250,000</u>	\$ 2,844,955

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 2,844,955

EXPENDITURES

Recommended Appropriations:			
Debt Service - Principal		610,000	
- Interest		421,425	
- Trustee Fees		2,500	
Materials, Supplies, and Services		<u>1,732,462</u>	<u>2,766,387</u>
Administrative Reimbursement		56,030	
Cost Reimbursement		<u>13,135</u>	<u>69,165</u>

Transfer Out:			
Maintenance District			<u>148</u>

TOTAL APPROPRIATION AND TRANSFERS 2,835,700

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 9,255

Estimated Balance - July 1, 2024 2,444,782

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 2,454,037

The Redevelopment Successor Agency fund is used to account for ongoing obligations of the City of Merced Redevelopment Agency. In November 2023, the City of Merced elected to serve as the Successor Agency. The Successor Agency receives funding from property tax revenues referred to as "redevelopment property tax trust funds."

CFD SERVICES DEPOSIT TRUST FUND SUMMARY - 8500

RECEIPTS

Revenues:

Use of Money/Property	\$ <u>390</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	390
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EXPENDITURES

Transfers Out:

Community Facilities District Administrative	28
Community Facilities District Public Safety Fire	364
Community Facilities District Public Safety Police	740
Community Facilities District Public Works Parks Maintenance	83
Community Facilities District Public Works Street Trees	42
Community Facilities District Public Works Street Lights	93
Community Facilities District Development Services	25
Community Facilities District Parks & Community Services	62
Community Facilities District Airport	20
Community Facilities District Meadows #2	<u>1,730</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>3,187</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(2,797)
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Estimated Balance - July 1, 2024	<u>18,147</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$ <u><u>15,350</u></u>
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The CFD Services Deposit Trust Fund is to account for one time payment by H/S Development Co. on behalf of six homeowners. The trust pays the annual CFD Assessment for the six parcels for at least 10 years or until there are new homeowners.

SEC 115 TRUST FUND SUMMARY - FUND 8501

RECEIPTS

Revenue:		
Transfer in:		
General Fund	\$	<u>193,500</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		193,500
Estimated Balance - July 1, 2024		<u>7,402,585</u>
RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>7,596,085</u></u>

On January 7, 2019, the City Council adopted Section 115 Post Employment Trust Fund for pension. SEC 115 Trust Fund is established to account for pre-funding of post employment benefits obligations such as unfunded accrued liability (UAL). The City Council determines the use of this fund as well as future years contributions to the trust.

ASSET FORFEITURE FUND SUMMARY - FUND 8503

RECEIPTS

Revenue:

Use of Money and Property	\$	3,710
Fines, Forfeits, Penalties & Assessments		<u>1,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 4,710

EXPENDITURES

Transfers Out:

General Fund		<u>43,775</u>
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TOTAL EXPENDITURES AND TRANSFERS 43,775

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (39,065)

Estimated Balance - July 1, 2024 153,654

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 114,589

The Asset Forfeiture Fund is used to account for the City's forfeited funds.

WAHNETA HALL TRUST FUND SUMMARY - FUND 8504

RECEIPTS

Revenue:

Use of Money and Property \$ 3,520

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 3,520

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services 6,716

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (3,196)

Estimated Balance - July 1, 2024 170,474

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 167,278

The Wahnetta Hall Trust Fund is used to account for funds bequeathed by Wahnetta Hall for two specific purposes: The operation of a train in Applegate Park, and for public concerts in Applegate Park. An administrative policy has been established regulating the annual disbursement of trust income to qualified applicants.