

CITY OF MERCED
2021-2022 CITY COUNCIL APPROVED BUDGET

TAB 5

FINANCIAL SUMMARIES	PAGE NO.
Expenditure Summary and Sources of Funds	5-1
Approved Revenue-All Funds	5-3
Sources of Revenue-All Funds	5-7
Fund Balance-All Funds	5-43
 <i>Note: Fund Balances appear in numerical order beginning on Page 5-43</i>	
General Fund	5-47
Cash Basis Fund	5-49
General Fund Reserve	5-50
Downtown Fund	5-51
Local Transportation	5-52
2105 Gas Tax	5-53
2106 Gas Tax	5-54
2107 Gas Tax	5-55
2107.5 Gas Tax	5-56
Traffic Safety	5-57
Development Services	5-58
Housing Administration/Operation	5-59
Streets and Streetlights Maintenance	5-60
Parks and Community Services	5-61
Surface Transportation Program	5-62
Proposition 172 Fund	5-63
Public Works Operations Administration	5-64
Housing-HOME Grants	5-65
Housing-BEGIN Grant	5-66
Office of Traffic Safety Grant	5-67
Supplemental Law Enforcement Service	5-68
1992 State HOME Housing Fund	5-69
1993 State HOME Housing Fund	5-70
Facilities Roadways	5-71
Facilities Traffic Signals	5-72
Facilities Fire	5-73
Facilities Police	5-74
Facilities Parks	5-75
Justice Assistance Grant Fund	5-76
Public Educational and Governmental Access Fee	5-77
Housing-CalHome Grant	5-78
Housing-BEGIN Grant	5-79

FINANCIAL SUMMARIES (Continued)

Facilities Roadways Developer Fund	5-80
Facilities Traffic Signals Developer Fund	5-81
Facilities Fire Developer Fund	5-82
Facilities Police Developer Fund	5-83
Facilities Parks Developer Fund	5-84
Housing-Neighborhood Stabilization	5-85
Measure C Fund	5-86
Developer Capital Fee Summary	5-87
Bell Station Facility	5-88
2103 Gas Tax	5-89
Housing-Neighborhood Stabilization (NSP3)	5-90
Housing-CalHome 2012	5-91
Housing Administration	5-92
Low to Moderate Income Housing	5-93
Revenue Stabilization	5-94
Economic Development Opportunity Fund	5-95
Measure V Fund – Alternative Modes	5-96
2030 Gas Tax	5-97
Substandard Housing Fund	5-98
Measure V Fund – Local Transportation	5-99
Affordable Housing Sustainable Communities Grant	5-100
Vehicle Abatement	5-101
Certified Access Specialist (CASp) Fund	5-102
Measure Y Police	5-103
Measure Y Fire	5-104
Measure Y Parks and Community Services	5-105
Measure Y Discretionary Fund	5-106
Maintenance Districts Fund	5-107
Community Facilities District Formation Fund	5-108
Community Facilities District Administration Fund	5-109
Community Facilities District Public Safety Fire Fund	5-110
Community Facilities District Public Safety Police Fund	5-111
Community Facilities District Public Works Parks Maintenance Fund	5-112
Community Facilities District Street Trees Fund	5-113
Community Facilities District Street Maintenance/Lights Fund	5-114
Community Facilities District Development Services Fund	5-115
Community Facilities District Parks and Community Services Fund	5-116
Community Facilities District Airport Fund	5-117
Community Facilities District Maintenance Fund	5-118
Maintenance District Pump Replacement	5-119
North Merced Sewer Improvement	5-120
Liberty Park Assessment	5-121
16 th Street Assessment	5-122

FINANCIAL SUMMARIES (Continued)

Fahren's Park Debt Service	5-123
Bellevue Ranch Development East	5-124
University Capital Charge	5-125
Bellevue Ranch West Community Facilities District	5-126
Moraga Community Facilities District	5-127
Parks and Community Service Capital Improvement Projects	5-128
Parks Reserve Fund	5-129
Measure V Regional Project Fund	5-130
Airport Industrial Park Project Fund	5-131
Public Safety Capital Project	5-132
Streets and Signals Capital Improvements	5-133
Airport Capital Improvement Projects	5-134
Perchloroethylene Clean Up Water Fund	5-135
Methyl Tertiary Butyl Ether Settlement Fund	5-136
Low to Moderate Income Capital Improvement Projects	5-137
Wastewater Treatment Lines Component	5-138
Wastewater Treatment Plant Component	5-139
Wastewater Revolving Fund	5-140
Wastewater System Fund	5-141
Restricted Water System	5-142
Water System	5-143
Refuse	5-144
Airport	5-145
Refuse Capital Equipment	5-146
Restricted Water Mains	5-147
Workers Compensation	5-148
Liability	5-149
Unemployment	5-150
Employee Benefits	5-151
Fleet Management	5-152
Facilities Maintenance and Operation	5-153
Support Services	5-154
Personal Computer Replacement and Maintenance	5-155
Fleet Replacement	5-156
Community Facilities District Services Deposit	5-157
SEC 115 Trust Fund	5-158
Asset Forfeiture	5-159
Wahneta Hall Trust	5-160

EXPENDITURE SUMMARY
2021-2022

Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES --					-- FUNDS --					TOTAL BUDGET	INTERNAL SERVICE	AGENCY AND TRUST	TOTAL BUDGET	
			PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTRA- AGENCY TRANSFERS	TOTAL BUDGET	GENERAL					SPECIAL REVENUE
ADMINISTRATION																	
001	0101	City Council	80,455	275,802										356,257			356,257
001	0103	Youth Council		12,127										12,127			12,127
001	0201	City Manager	811,249	318,694					2,148					1,132,091			1,132,091
001	0204	City Clerk	301,627	251,805										553,432			553,432
001	0301	City Attorney	867,936	357,180										1,225,116			1,225,116
001	0701-02	Finance/Purchasing	2,809,854	1,065,399					90,000					3,965,253			3,965,253
001	0701	Debt Service								2,292,324				2,292,324			2,292,324
SUPPORT SERVICES																	
672	0402	Personnel	398,955	353,106		43,980								796,041			796,041
672	0403-05	Information Systems	1,517,928	908,864	142,806	63,872			2,235,203					4,868,673			4,868,673
673	0403	PC Maint. & Repair		266,663	439,997									706,660			706,660
672	0409	Risk Management Admin.	284,484	69,478		17,219								371,181			371,181
666	0410	Workers Compensation		2,522,818		46,951	113,172							2,682,941			2,682,941
667	0411	Liability		3,141,390		34,042	165,410							4,076,016			4,076,016
668	0412	Unemployment		306,458		6,188								312,646			312,646
669	0413	Employee Benefits															
051	0416	PEG Access Fees	323,276	11,985,125	19,500					602,032				12,484,661			12,484,661
DEVELOPMENT SERVICES																	
017	0803	Engineering	1,646,831	425,677	89,000	152,502	11,130							2,337,825			2,337,825
017	0804	Planning & Permitting	1,190,764	440,295		175,389	135,820							1,979,379			1,979,379
017	0805	Inspection Services	1,654,520	354,534	80,000	117,844	248,564							2,466,218			2,466,218
082	0805	S81186 CASP Program		46,556										46,556			46,556
PUBLIC SAFETY																	
001	0901-13	Fire	9,645,109	1,156,369	144,000		14,918							10,960,396			10,960,396
156	0911	CFD Fire	558,512	160,023		94,561	3,571							816,667			816,667
449	0901/1001	Public Safety CIP								3,046,902							
061	0926	Measure C Fire	2,341,222	247,796		432,238								3,038,994			3,038,994
084	0955	Measure Y Fire	587,060	476,956										1,064,016			1,064,016
001	1001-52	Police Operations	18,238,197	3,971,344	621,893		53,836							22,885,270			22,885,270
077	1005	Substandard Housing		106,268										106,268			106,268
080	1005	Abandoned Vehicle Abatement		30,639		223								57,558			57,558
035	1016	Police OTS Grant	45,316	4,275										49,591			49,591
157	1024	CFD Police	1,280,818	198,732		138,448	3,571							1,621,569			1,621,569
050	1025	Justice Assistance Grant		2,253										2,253			2,253
061	1026	Measure C Police	3,959,014	453,963	8,264	157,057								4,605,448			4,605,448
083	1055	Measure Y Police	372,789	151,693	388,711									913,193			913,193
PUBLIC WORKS OPERATIONS																	
029	1102	Public Works Administration	1,626,565	689,206			6,164							2,339,010			2,339,010
670	1103	Fleet Management	1,451,471	2,998,392	8,000	256,818	52,622		101,078					4,905,117			4,905,117
674	1103	Fleet Replacement			2,920,000									3,117,791			3,117,791
022	1104	Street/Light Maint.	1,053,348	1,485,275	21,000	246,480	254,570							3,451,261			3,451,261
450	1104	Street/Light CIP												12,042,800			12,042,800
061	1126	Measure C Public Works		7										1,130,152			1,130,152
158	1137	CFD - Parks Maintenance	207,555	181,740	8,000	5,099	9,360							411,502			411,502
557	1106	Water System	4,032,589	5,672,176	272,500	919,661	1,376,485							26,248,330			26,248,330
550	1156	WWT Lines Component												8,950,000			8,950,000
551	1157	WWT Plant Component												15,971,743			15,971,743
552	1110	Wastewater Revolving												135,697			135,697
553	1107	Wastewater/Sewers	1,781,356	1,336,817		404,640	692,061							7,671,977			7,671,977
553	0701	Debt Service												3,048,445			3,048,445
553	1108	Wastewater Treatment Plant	3,161,814	4,554,024	25,000	626,269	217,534							23,740,656			23,740,656
553	1109	Environmental Control	477,977	192,893		86,357	10,664							774,377			774,377
553	1114	Storm Drains	335,067	705,220		83,013	139,305							4,215,271			4,215,271
553	1115	Land Application	169,918	709,335	22,000	73,593	11,502							991,281			991,281
556	1118	Restricted Water System		826,742										28,179,381			28,179,381

EXPENDITURE SUMMARY
2021-2022

Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES --										-- FUNDS --					TOTAL BUDGET	TOTAL BUDGET
			PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	AGENCY TRANSFERS	INTRA- AGENCY TRANSFERS	TOTAL BUDGET	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE SERVICE	INTERNAL AGENCY AND TRUST	
558	1112	Refuse Collection	3,916,950	6,289,907	2,672,090	756,479	606,079	1,600,007		285,743		16,127,255					16,127,255		16,127,255
558	1113	Street Sweeping	622,270	616,377		91,789	159,518			9,753		1,499,707					1,499,707		1,499,707
558	1122	Street and Subdivision Trees	1,068,422	387,837	10,000	135,714	44,204			7,437		1,653,614					1,653,614		1,653,614
558	1133	Green Waste Collection	407,710	577,641		71,992	9,312			5,473		1,072,128					1,072,128		1,072,128
558	1135	Curbside Recycling	505,120	686,035		87,819	23,877			7,135		1,309,986					1,309,986		1,309,986
562	1116	Refuse Capital Equipment			551,118							551,118					551,118		551,118
566	1118	Restricted Water Mains						6,252,581				6,252,581					6,252,581		6,252,581
671	1119	Facilities Maintenance	1,166,233	863,372	20,000	89,323	20,106	179,431	782,006			3,120,471	184,715				3,120,471	2,935,756	3,120,471
001	1120	Parks Maintenance	836,224	1,117,227	75,000	57,740	35,740	708				2,122,639							2,122,639
344	1136	University Capital							509,909			509,909							509,909
075	1145	Measure V Public Works Alternative Modes						803,871		72,435		876,306			876,306				876,306
078	1145	Measure V Public Works Local Transportation						3,411,232		289,699		3,700,931			3,700,931				3,700,931
445	1145	Measure V Regional Projects						7,595,349				7,595,349			7,595,349				7,595,349
RECREATION AND PARKS																			
024	1201-57	Recreation & Parks	1,204,954	705,506		101,800	10,760			10,342		2,033,362	1,335,600	697,762					2,033,362
424	1201	Recreation & Parks CIP						236,389				236,389				236,389			236,389
442	1202	Park Reserve						1,286,274				1,286,274				1,286,274			1,286,274
085	1255	Measure Y Parks & Recreation		984,421	20,000			1,877,000				3,196,383			3,196,383				3,196,383
HOUSING AND TRANSPORTATION																			
018	1301	Housing		4,102,581			550,559					4,653,140			4,653,140				4,653,140
033	1349	HOME Funds		2,328,984			449,726					2,778,690			2,778,690				2,778,690
034	1346	BEGIN Program		106,307								106,307			106,307				106,307
041	1343	State Home 92		205,507								205,507			205,507				205,507
042	1344	State Home 93		311,631								311,631			311,631				311,631
052	1350	CAL HOME Grant		268,408			17,150					285,558			285,558				285,558
053	1351	Begin Grant		75,474								75,474			75,474				75,474
059	1352	Neighborhood Stabilization		62,547								62,547			62,547				62,547
066	1354	Neighborhood Firm (NSP3)		20,888			6,443					27,331			27,331				27,331
069	1357	Cal Home 2012		155,278			10,306					165,584			165,584				165,584
070	1301	Housing Administration		48,381			25,000			18,988		1,799,103			1,799,103				1,799,103
380	0701	Housing Debt Service										0							0
071	1363	Low and Moderate Income Housing		1,916,598		27,409	184,651					2,128,658			2,128,658				2,128,658
079	1301	Affordable Housing Sustainable Communities						2,854,300				2,854,300			2,854,300				2,854,300
471	1363	Low and Moderate Income Housing CIP						13,954		4,436		18,390			18,390				18,390
461	1303	Airport CIP						280,152				280,152			280,152				280,152
561	1303	Airport	432,594	416,890	199,990	56,185				245,874		1,351,513					1,351,513		1,351,513
SPECIAL REVENUES & ASSESSMENTS																			
006	1801	Downtown Fund		62,619		1,249	22,062	18,800				102,730			102,730				102,730
100-153	1165	Maintenance Districts	87,591	927,760	11,101	63,244	182,546			35,314		1,307,556	61,410	1,246,146					1,307,556
150	1164	CFD Formation		266,798								266,798			266,798				266,798
299	1165	Maintenance District Pump Reserve			552,306							552,306			552,306				552,306
333	1130	North Merced Sewer Refunding		39,293		521						39,814			39,814				39,814
338	1104	Liberty Park Assessment District		25,198		334						25,532			25,532				25,532
340	1132	16th Street Assessment District		14,785		195						14,980			14,980				14,980
342	1193	Fahrens Park Debt Service		2,695		883						326,028			326,028				326,028
343	1134	Bellevue Ranch East CFD		13,388		1,740	1,712					617,753			617,753				617,753
345	1140	Bellevue Ranch West CFD		13,275		1,358	2,244					464,596			464,596				464,596
346	1142	Moraga Development CFD		13,133		1,103	697					339,978			339,978				339,978
464	1153	MTBE Settlement CIP						1,716,269				1,716,269			1,716,269				1,716,269
463	1154	PCE Clean Up Water CIP						959,011				959,011			959,011				959,011
164-204	1166	CFD - Other		1,585,288			161,812					1,747,100			1,747,100				1,747,100
063	2005	Beil Station Facility		96,145		1,459	14,708					124,366			124,366				124,366
AGENCY AND TRUSTS																			
795	1903	Wameta Hall Trust		3,529								3,529							3,529
ECONOMIC DEVELOPMENT																			
001	2002	Econ. Development	328,424	238,950				6,224				573,598							573,598
074	2002	Econ. Development Opportunity		100,000				10,592				110,592							110,592
448	2003	Airport Industrial Park CIP		650			3,516	180,949				301,224							301,224
PARKING AUTHORITY																			
930	2500	Parking Authority General Fund	73,947,078	187,937	9,799,232	5,981,751	6,199,328	133,806,149	10,388,275	21,934		607,675	48,023,355	53,522,349	5,387,435	27,592,250	146,696,815	39,224,468	607,675
TOTAL - ALL FUNDS																			320,460,201

2021-22 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

GOVERNMENTAL FUNDS

001 General Operating Fund	\$ 35,373,594 \$	19,535 \$	297,134 \$	872,745 \$	240,000 \$	313,697 \$	1,613,632 \$	38,730,337 \$	6,673,516 \$	1,556,850 \$	45,960,703
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SPECIAL REVENUE FUNDS

004 General Fund Reserve											
006 Downtown	75,000									802,460	802,460
007 Local Transp-Spec Rev Fund											79,520
009 2105 Gas Tax			86,853			1,420	3,100				88,303
010 2106 Gas Tax			498,839			1,450					498,839
011 2107 Gas Tax			222,402								222,402
012 2107.5 Gas Tax			634,430								634,430
013 Traffic Safety			7,500								7,500
017 Development Services		2,495,000			4,500						4,500
018 Housing Administration and Operations											
022 Street and Streetlights			2,619,076			44,280	1,007		1,593,903	67,480	6,109,902
024 Recreation and Park Programs						96,800					2,715,876
025 Surface Transportation			272,090			1,500	100,000		140,407	2,979,083	3,319,490
027 Proposition 172	423,690		940,000			43,090	22,050			1,460,943	2,033,293
033 Housing-Federal Home Grants			1,480,288			220,716				43,148	1,026,238
034 Housing-BEGIN Program						4,230					423,690
035 Office Traffic Safety Grant			49,591								1,701,004
038 Supplemental Law Enforcement			133,861								4,230
041 1992 State Home Housing						470					49,591
042 1993 State Home Housing						9,990					134,331
044 Facilities-Roadways						28,900					9,990
045 Facilities-Traffic Signals						103,130					28,900
046 Facilities-Fire						2,850					1,288,488
047 Facilities-Police						21,080					75,180
048 Facilities-Park						38,040					182,950
050 Justice Assistance Grant			2,253			10,270					254,584
051 PEG Access Fees	109,501										170,436
052 Housing-Cal Home Grant						7,690					2,253
053 Housing-BEGIN Grant						5,780					117,191
054 Facilities-Roadways Developers						1,380					5,780
055 Facilities-Traffic Developers						85,610					1,380
056 Facilities-Fire Developers						7,620					1,270,968
057 Facilities-Police Developers						31,750					79,950
058 Facilities-Park Developers						23,640					193,620
059 Neighborhood Stabilization						8,290					240,184
											160,166
											8,290

2021-22 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimbursement	Transfers In	Total
061 Measure "C"	7,354,121					32,750		7,386,871	92,145		7,479,016
062 Developer Capital Fee						60,420		60,420			60,420
063 Bell Station Facility	679,058					108,104		108,104			108,104
065 2103 Gas Tax								679,058			679,058
066 Neighborhood Program (NSF3)				35,469		1,050		35,469	1,218,835		1,254,304
070 Housing Administration								34,859			34,859
071 LMI Housing						34,859		34,859			34,859
074 Economic Development Opportunity Fund						38,050		38,050	945,000		983,050
075 Measure "v" Alternative Modes			320,000			9,520		329,520			329,520
076 2030 Gas Tax			1,692,811			30,900		1,723,711			1,723,711
078 Measure "v" Local Transportation			1,280,000			42,630		1,322,630			1,322,630
079 Affordable Housing Sustainable Communities Grant			2,854,300					2,854,300			2,854,300
080 Vehicle Abatement				50,000				50,000			50,000
082 SB 1186 CASP Program SR						1,110	18,000	19,110			19,110
083 Measure Y Police 20%	593,406					3,800		597,206			597,206
084 Measure Y Fire 20%	593,406					3,800		597,206			597,206
085 Measure Y Parks & Rec 20%	593,406					3,800		597,206	2,362,040		2,959,246
086 Measure Y Discretionary 40%	1,186,813					5,700		1,192,513			1,192,513
100 Maintenance Districts					1,088,105			1,088,105		84,650	1,172,755
155 CFD-Administration					61,170			61,170		24	61,194
156 CFD-Public Safety Fire					785,136			785,136		313	785,449
157 CFD-Public Safety PD					1,593,982			1,593,982		635	1,594,617
158 CFD-PW Parks Maintenance					177,761	1,111		178,872	6,162	186,355	371,389
159 CFD-Street Trees Fund					90,269	84		90,353		36	90,389
160 CFD-Street Maint/Lights					200,899			200,899		80	200,979
161 CFD-Development Services					61,514	50		61,564		22	61,586
162 CFD-Parks & Community Services					125,407	124		125,531		53	125,584
163 CFD-Airport					43,591	39		43,630		17	43,647
164 Community District Funds					1,564,290			1,564,290		204,457	1,768,747
299 Maint Dist. Pump Replacement				11,101		9,510		20,611			20,611
773 Sec 115 Trust Pension									1,755,000		1,755,000
Total	11,608,401	2,495,000	13,094,294	5,974,048	5,796,624	1,187,387	144,157	40,299,911	3,051,452	10,891,796	54,243,159
CAPITAL PROJECTS FUND											
424 Parks & Community Service CIP						2,080		2,080		125,061	127,141
442 Park Reserve CIP				269,770		21,955		291,725		727	292,452
445 Measure V Regional Project			7,595,349					7,595,349			7,595,349
448 Airport Industrial Park CIP						5,480		5,480			5,480
449 Public Safety CIP						5,210		5,210		956,807	962,017
450 Street and Signals CIP			180,659			19,020		199,679		11,028,566	11,228,245
461 Airport CIP										279,032	279,032
463 PCE Clean Up Water CIP						15,760		15,760		250,000	265,760
464 MTBE Settlement Fund						31,430		31,430			31,430
471 LMI Housing CIP						4,960		4,960			4,960
Total	-	-	7,776,008	269,770	-	105,895	-	8,151,673	-	12,640,193	20,791,866

2021-22 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											
029 Public Works Administration				2,403,534		4,530		4,530	2,234,022		2,238,552
666 Worker's Compensation Insurance				2,360,159		9,510	27,000	2,430,534			2,430,534
667 Liability Insurance				184,134		3,040	52,000	2,421,669		42,921	2,464,590
668 Unemployment Insurance				12,114,472		3,574		187,174			187,174
669 Employee Benefit				4,301,802		11,060	40,000	12,118,046			12,118,046
670 Fleet Management			4,800	2,078,546		148,792	10,000	4,357,662	41,968	100,000	4,499,630
671 Facilities Maintenance				3,564,243		38,040		2,237,338	95,813	704,257	3,037,408
672 Support Services				380,019		11,100	300	3,602,583	143,249	676,458	4,422,290
673 PC Replacement and Repair				2,247,755		247,290		391,119			391,119
674 Fleet Replacement			4,800	29,634,664	-	476,936	129,300	2,495,045	2,515,052	1,523,636	2,495,045
Total	-	-	908,890	89,075,651	-	5,302,458	951,815	96,280,814	2,768,910	2,072,689	101,122,413
TOTAL PROPRIETARY FUNDS	42,000										
	<u>\$ 47,023,995</u>	<u>\$ 2,514,535</u>	<u>\$ 22,076,326</u>	<u>\$ 96,702,123</u>	<u>\$ 7,785,248</u>	<u>\$ 6,914,107</u>	<u>\$ 2,709,604</u>	<u>\$ 185,725,938</u>	<u>\$ 12,493,878</u>	<u>\$ 27,161,528</u>	<u>\$ 225,381,344</u>
TOTAL CITY FUNDS											
PARKING AUTHORITY FUND											
930 General Fund				189,040		108,726		297,766			297,766
TOTAL PARKING AUTHORITY FUND				<u>189,040</u>		<u>108,726</u>		<u>297,766</u>			<u>297,766</u>
TOTAL ALL FUNDS	<u>\$ 47,023,995</u>	<u>\$ 2,514,535</u>	<u>\$ 22,076,326</u>	<u>\$ 96,891,163</u>	<u>\$ 7,785,248</u>	<u>\$ 7,022,833</u>	<u>\$ 2,709,604</u>	<u>\$ 186,023,704</u>	<u>\$ 12,493,878</u>	<u>\$ 27,161,528</u>	<u>\$ 225,679,110</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 001				
GENERAL FUND				
TAXES				
Current Year Secured	\$ 7,384,278	\$ 8,178,821	\$ 7,564,683	\$ 7,933,109
Current Year Unsecured	472,770	504,186	525,098	517,000
Prior Year Unsecured	21,011	7,770	6,494	6,500
SB 813 Supplemental	234,660	166,818	129,540	132,200
General Sales and Use	12,807,354	12,987,007	11,660,000	14,123,031
Transient Occupancy Tax	2,008,081	1,787,880	1,560,000	1,560,000
Franchises	1,631,738	1,658,249	1,651,000	1,678,304
Business Licenses	1,480,700	1,319,591	1,250,000	1,250,000
Cost Revenue Impact Study	1,000,076	1,313,721	768,950	723,450
Real Property Transfer	266,671	279,933	200,000	250,000
Vehicle In Lieu Backfill	6,287,317	6,773,574	6,443,680	7,200,000
GROUP TOTAL	33,594,656	34,977,550	31,759,445	35,373,594
LICENSES AND PERMITS				
Animal Licenses	11,971	11,202	11,000	11,000
Bicycle Licenses	110	5	85	35
Other Licenses/Permits	8,645	8,869	8,746	8,500
GROUP TOTAL	20,726	20,076	19,831	19,535
INTERGOVERNMENTAL				
Other Federal Grant	24,905	13,357		
P.O.S.T. Reimbursement	62,766	112,813	50,000	50,000
Other State Grant	193,203	173,491	33,874	84,560
BJA - Bulletproof Vest Grant	7,131			
Motor Vehicle In Lieu	41,640	68,944	51,682	58,000
Homeowners Property Tax	61,064	63,212	61,855	30,000
Mandated Cost Reimbursement	60,081	73,104	78,189	74,574
GROUP TOTAL	450,790	504,921	275,600	297,134
CHARGES FOR SERVICES				
Cost Recovery Police	118,542	76,868	121,000	83,000
Photocopies	1,873	414	330	340
Administrative Fine		7,500	2,000	3,800
Cost Recovery City Attorney	6,139			
Cost Recovery Fire		11,742		6,200
Cost Recovery Police		60,396		
Cost Recovery -Public Works Parks				10,000
Accidents and Police Reports	10,108	9,568	9,475	9,400
Release Fees Class I	68,208	73,584	65,700	70,000
Special Fire Dept. Services	386,852	91,484		
Fire Prevention Charges	256,444	222,781	155,964	236,403
Weed and Lot Cleaning	4,512		2,185	
Copies of Fire Report	157	179	252	
Medical First Responder	30,932	23,949	31,588	23,602
Administrative Citations	227,869	126,800	188,200	100,000
Rental Inspection Fees				330,000
GROUP TOTAL	1,111,636	705,265	576,694	872,745
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Other Fines - Criminal	105,756	99,595	89,000	90,000
Parking Fines	189,540	247,055	197,000	150,000
GROUP TOTAL	295,296	346,650	286,000	240,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	557,979	635,829	267,430	268,790
Interest Earnings	11,030	6,988	5,600	3,000
Rent/Concessions (Other than Rec.)	43,259	42,037	41,907	41,907
GROUP TOTAL	612,268	684,854	314,937	313,697

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
OTHER REVENUE				
Unclassified	42,844	45,181	15,962	15,450
Cash Short And Over	-41	5	100	100
Dept. Retro Fee Expense	5,450	3,050	3,900	3,900
School Police Officer	503,676	453,297	682,369	694,221
Garnishments and Handling Fees	755	870	790	805
Special Department Expense Reimbursement	240,884	214,155	239,964	220,926
Animal Control Services	17,295	21,890	16,000	15,000
Building Standards Fee	238	791	280	280
Merchandise Income	19,719	14,131		
Brochure Commission	5,695	4,022		
Contributions	8,728	14,005	8,335	6,550
Sale of Equipment	11,604	20,702	4,521	6,400
GROUP TOTAL	856,847	792,099	972,221	963,632
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Development Services	35,643	509,831	428,071	28,255
Transfer In - SLESF Fund	209,256	220,099	211,576	217,100
Transfer In - Abandoned Vehicle Abatement	1,744	1,237	474	1,016
Transfer In - CFD Administration	29,333	37,167	45,541	59,482
Transfer In - Asset Forfeiture Fund				
Transfer In - Proposition 172 Fund	413,071	398,037	335,781	448,746
Transfer In - SEC 115 Trust			330,000	
Transfer In - PFA Debt Service			8,273	
Transfer In - Liability Insurance		1,313,743	100,577	735,174
Transfer In - Airport Industrial Park			67,077	67,077
Transfer In - Parks/Com CIPS		138		
TOTAL TRANSFERS IN	689,047	2,480,252	1,527,370	1,556,850
OTHERS SOURCES OF REVENUE				
Proceed from Debts			2,000,000	650,000
Total Administrative Reimbursement	3,817,187	4,098,504	4,120,278	4,476,601
Interdepartmental Direct Service				
Cost Reimbursement (DSR)				
From: General Fund	95,952	1,640	1,533	1,560
Development Services	39,460	266,699	326,024	263,363
Maintenance District	4,760	6,728	4,574	64,243
Bellevue Ranch East Debt Service Fund	1,549	1,693	1,650	1,712
Facilities Roadway Fund	57,179	4,314	4,381	4,726
Facilities Traffic Fund	3,946	4,314	4,381	4,726
Facilities Fire Fund	3,946	4,314	4,381	4,726
Facilities Police Fund	3,946	4,314	4,381	4,726
Facilities Parks Fund	3,946	4,314	4,381	4,726
Bellevue Ranch West Debt Service Fund	2,030	2,218	2,163	2,244
Community Facilities District Funds	37,680	48,185	43,031	104,474
Moraga Debt Service Fund	630	689	672	697
Wastewater Fund	295,286	301,731	315,062	336,843
Water System Fund	708,208	722,967	708,525	738,439
Refuse Fund	239,644	248,356	240,512	255,200
Insurance Fund	133,807	130,732	111,092	113,172
Liability Fund	186,315	198,039	160,678	165,410
Developer Roadways Fund	3,946	4,314	4,381	4,726
Developer Traffic Fund	3,946	4,314	4,381	4,726
Developer Police Fund	3,946	4,314	4,381	4,726
Developer Fire Fund	3,946	4,314	4,381	4,726
Developer Parks Fund	3,946	4,314	4,381	4,726
Parking Authority	18,456	20,491	39,120	40,528
Downtown	18,456	20,491	20,851	22,062
Bell Station	12,304	13,661	13,901	14,708
Housing Admin			25,000	25,000
Total Interpartmental DSR	1,887,230	2,027,460	2,058,198	2,196,915
Total Admin & DS Cost Reimbursement	5,704,417	6,125,964	6,178,476	6,673,516
TOTAL \$	43,335,683	\$ 46,637,631	\$ 43,910,574	\$ 46,960,703

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

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 004				
GENERAL FUND RESERVE				
<u>OTHERS SOURCES OF REVENUE</u>				
Transfer In - General Fund	\$	\$	\$	\$ 802,460
TOTAL	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>802,460</u>

FUND NO. 006 **DOWNTOWN FUND**

<u>TAXES</u>				
Business License	\$ 92,498	\$ 81,024	\$ 75,400	\$ 75,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	3,153	3,815	1,320	1,420
<u>OTHER REVENUE</u>				
Donations	2,600	3,100	3,100	3,100
GROUP TOTAL	2,600	3,100	3,100	3,100
TOTAL	\$ <u>98,251</u>	\$ <u>87,939</u>	\$ <u>79,820</u>	\$ <u>79,520</u>

FUND NO. 007 **Local Transp-Spec Rev Fund**

<u>INTERGOVERNMENTAL</u>				
Off Highway Tax	\$ 316,961	\$ 191,250	\$	\$ 86,853
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	8,834	5,277		1,450
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Streets & Signals 450	112,218	7,328		
TOTAL	\$ <u>438,013</u>	\$ <u>203,855</u>	\$ <u>0</u>	\$ <u>88,303</u>

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

<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2105	\$ 473,974	\$ 448,906	\$ 400,546	\$ 498,839
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	216	96		
TOTAL	\$ <u>474,190</u>	\$ <u>449,002</u>	\$ <u>400,546</u>	\$ <u>498,839</u>

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

<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2106	\$ 213,780	\$ 193,738	\$ 168,998	\$ 222,402
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	92	43		
TOTAL	\$ <u>213,872</u>	\$ <u>193,781</u>	\$ <u>168,998</u>	\$ <u>222,402</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 011				
2107 GAS TAX FUND				
<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2107	\$ 595,683	\$ 569,198	\$ 478,196	\$ 634,430
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	671	129		
TOTAL	\$ 596,354	\$ 569,327	\$ 478,196	\$ 634,430

FUND NO. 012
2107.5 GAS TAX FUND

<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2107.5	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	180	196		
TOTAL	\$ 7,680	\$ 7,696	\$ 7,500	\$ 7,500

FUND NO. 013
TRAFFIC SAFETY FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Vehicle Code Fines-Traffic Safety	\$ 10,503	\$ 7,884	\$ 4,200	\$ 4,500
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	96	222		
TOTAL	\$ 10,599	\$ 8,106	\$ 4,200	\$ 4,500

FUND NO. 017
DEVELOPMENT SERVICES FUND

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 12,183	\$ 48,708	\$ 0	\$ 0
GROUP TOTAL	12,183	48,708	0	0
<u>LICENSES AND PERMITS</u>				
Construction Permits	1,974,558	2,458,774	1,800,000	1,995,000
Encroachment Permits	380,967	363,738	500,000	500,000
GROUP TOTAL	2,355,525	2,822,512	2,300,000	2,495,000
<u>CHARGES FOR SERVICES</u>				
Zone Changes	3,844		4,615	4,404
SUP Establishments		-1,320	4,615	4,404
SUP Revisions - P.D.	3,397	4,853	5,270	5,064
Annexations/Prezoning	33,112	81,568	18,420	24,633
Conditional Use Permits	11,867	30,914	17,556	30,158
Subdivisions Tentative	18,316	22,433	7,668	14,156
Subdivisions Final	39,900	41,000	42,784	27,035
Minor Subdivisions	15,545	5,145	5,940	7,074
Site Plan Review	19,966	19,131	16,896	14,685
Design Review Fees	1,730	612	1,947	666
Environmental Review ERC	5,497	7,122	7,128	6,660
Environmental Review EIS	6,139	1,320	6,600	6,673
Environmental Impacting Filing EIR				5,000
Sale of Publications	69	3,374	50	30
General Plan Revisions	15,285	5,293	6,658	9,432
Application Filing Fees	3,629	5,069	3,036	3,734
Home Occupation Permit	5,179	4,279	5,610	5,280
BP-Plan Checking Fees	50,605	65,686	44,220	60,250
Staff Research Time Charge		59	59	59

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
Engineering Inspect Fees	11,764	80,170	150,000	150,000
Plan Checking Fees - Plans	555,539	746,705	502,500	550,500
Personnel Time Charged CIP	622,290	556,192	826,000	826,000
Sale of Plans	2,921	1,765	3,000	3,000
Frontage Fee Processing Fee			100	
PCN Zoning Letters	1,108	1,059	990	2,000
Cost Recovery				50,000
Application Fees	22,207	34,647	54,471	29,112
Regulatory Fees		111,146	213,639	68,223
GROUP TOTAL	1,449,909	1,828,222	1,949,772	1,908,232
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	103,442	125,925	53,850	44,280
OTHER REVENUE				
Unclassified	7,867	1,048	100	100
Other Revenue - Developers		7,044		
Start/Close/ Temp Encroachment	4,519	3,679	4,182	907
Sale of Equipment	17	15		
GROUP TOTAL	12,403	11,786	4,282	1,007
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		598		
Transfer In - 2107.5 Gas Tax Fund	7,550	7,650	7,673	7,743
Transfer In - CFD Dev Service Fund	26,471	33,365	42,734	59,737
TOTAL TRANSFERS IN	34,021	41,613	50,407	67,480
Administrative Reimbursement	167,351	205,043	283,006	244,113
Interdepartmental Direct Service				
Cost Reimbursement	1,252,820	1,231,820	1,399,377	1,349,790
GROUP TOTAL	1,420,171	1,436,863	1,682,383	1,593,903
TOTAL \$	5,387,654	6,315,629	6,040,694	6,109,902

FUND NO. 018

HOUSING ADMINISTRATION FUND

INTERGOVERNMENTAL				
CDBG	\$ 1,609,972	\$ 878,172	\$ 1,210,625	\$ 1,586,749
Fed Grt/Cares Act/CDBG-CV				1,032,327
GROUP TOTAL	1,609,972	878,172	1,210,625	2,619,076
RETURN ON USE OF MONEY/PROPERTY				
CDBG Loan Repayment	251,946	202,101	96,000	96,000
Investment Earnings	1,345	1,484		800
Sales of Equipment		101		
GROUP TOTAL	253,291	203,686	96,000	96,800
TOTAL \$	1,863,263	1,081,858	1,306,625	2,715,876

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 022				
STREET AND STREETLIGHTS FUND SOURCES				
CHARGES FOR SERVICES				
Utility - Cut Costs Recovery	\$ 74,805	\$ 53,903	\$ 100,000	\$ 100,000
GROUP TOTAL	74,805	53,903	100,000	100,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6,748	-2,037		
Rents and Royalties	1,534	1,534		
GROUP TOTAL	8,282	-503	0	0
OTHER REVENUE				
Unclassified	5,736	20,401		
Damage Claims	71,683	70,526	100,000	100,000
Sale of Equipment		2,571		
GROUP TOTAL	77,419	93,498	100,000	100,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Local Transportation Fund	292,535	171,503	108,670	
Transfer In - General Fund		93		
Transfer In - 2105 Gas Tax Fund	474,190	449,002	400,546	499,039
Transfer In - 2106 Gas Tax Fund	213,772	193,881	170,361	222,472
Transfer In - 2107 Gas Tax Fund	596,355	569,328	478,196	678,771
Transfer In - 2103 Gas Tax Fund	292,302	623,912	617,806	679,270
Transfer In - 2030 Gas Tax Fund	306,019	257,813	776,249	412,397
Transfer In - Measure "C"	100,000	125,000	125,000	125,000
Transfer In - Measure "V" Alt Modes	59,195	89,735	54,050	72,435
Transfer In - Measure "V" Local Trans	236,785	297,525	216,199	289,699
TOTAL TRANSFERS IN	2,571,153	2,777,792	2,947,077	2,979,083
Interdepartmental Direct Service				
Cost Reimbursement	161,683	159,649	137,802	140,407
TOTAL	\$ 2,893,342	\$ 3,084,339	\$ 3,284,879	\$ 3,319,490

FUND NO. 024 RECREATION AND PARK PROGRAMS FUND

INTERGOVERNMENTAL				
Prop 64 - Other State Grant	\$	\$	\$	\$ 272,090
GROUP TOTAL	0	0	0	272,090
CHARGES FOR SERVICES				
Recreation Programs	219,022	158,327	211,009	264,410
Cost Recovery	8,628	10,062	3,000	12,300
GROUP TOTAL	227,650	168,389	214,009	276,710
RETURN ON USE OF MONEY/PROPERTY				
Concessions	3,432	1,826	1,000	1,500
Investment Earnings	1	-21		
GROUP TOTAL	3,433	1,805	1,000	1,500
OTHER REVENUE				
Unclassified	6,000	9,148	6,000	7,050
Merchandise Income				15,000
Contribution and Donations	80,772	49,569	65,250	
Sale of Equipment	4,472	1,724		
GROUP TOTAL	91,244	60,441	71,250	22,050
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	1,320,316	1,341,751	1,303,528	1,335,600
Transfer In - CFD Rec & Parks Fund	65,996	84,253	100,735	125,343
Transfer In -Revenue Stabilization Fund			140,196	
Transfer In -Measure "Y" P&R			273,405	
Transfer In - Youth Programs Fund	236			
TOTAL TRANSFERS IN	1,386,548	1,426,004	1,817,864	1,460,943
TOTAL	\$ 1,708,875	\$ 1,656,639	\$ 2,104,123	\$ 2,033,293

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 025				
SURFACE TRANSPORTATION PROGRAM				
<u>INTERGOVERNMENTAL</u>				
STP Exchange Funds	\$ 980,871	\$ 77,731	\$ 940,000	\$ 940,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	97,587	133,619	49,150	43,090
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Streets & Signals	33,993	51,157	3,955	43,148
TOTAL	\$ 1,112,451	\$ 262,507	\$ 993,105	\$ 1,026,238

FUND NO. 027
PROPOSITION 172 FUND

<u>TAXES</u>				
General Sales and Use	\$ 391,128	\$ 390,627	\$ 335,781	\$ 423,690
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	632	894		
TOTAL	\$ 391,760	\$ 391,521	\$ 335,781	\$ 423,690

FUND NO. 031
HOUSING UNRESTRICTED PROGRAM INCOME

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5	\$ 0	\$ 0	\$ 0
GROUP TOTAL	5	0	0	0
TOTAL	\$ 5	\$ 0	\$ 0	\$ 0

FUND NO. 033
FEDERAL HOME GRANTS FUND

<u>INTERGOVERNMENTAL</u>				
HOME Funds	\$ 419,952	\$ 26,740	\$ 1,401,623	\$ 1,480,288
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	12,959	24,717	6,290	10,230
HOME Loan Repayment	62,509	251,681	208,600	210,486
GROUP TOTAL	75,468	276,398	214,890	220,716
TOTAL	\$ 495,420	\$ 303,138	\$ 1,616,513	\$ 1,701,004

FUND NO. 034
BEGIN PROGRAM FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 3,574	\$ 4,417	\$ 2,050	\$ 1,830
BEGIN Loan Repayment	3,600	3,563	3,600	2,400
GROUP TOTAL	7,174	7,980	5,650	4,230
TOTAL	\$ 7,174	\$ 7,980	\$ 5,650	\$ 4,230

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 035				
OFFICE TRAFFIC SAFETY GRANT FUND				
<u>INTERGOVERNMENTAL</u>				
Police OTS Grant	\$ 63,425	\$ 46,732	\$ 40,554	\$ 49,591
TOTAL	\$ 63,425	\$ 46,732	\$ 40,554	\$ 49,591

FUND NO. 038
COPS FUNDING FUND

<u>INTERGOVERNMENTAL</u>				
COPS Grant	\$ 210,170	\$ 212,266	\$ 132,018	\$ 133,861
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,976	3,032	530	470
TOTAL	\$ 213,146	\$ 215,298	\$ 132,548	\$ 134,331

FUND NO. 041
STATE HOME 92 GRANT

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,554	\$ 3,956	\$ 1,720	\$ 1,590
State Home 92 Loan Repayments	50,558	8,404	7,200	8,400
GROUP TOTAL	53,112	12,360	8,920	9,990
TOTAL	\$ 53,112	\$ 12,360	\$ 8,920	\$ 9,990

FUND NO. 042
STATE HOME 93 GRANT

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 8,619	\$ 13,473	\$ 5,360	\$ 4,900
State Home 93 Loan Repayments	85,968	23,143	20,000	24,000
GROUP TOTAL	94,587	36,616	25,360	28,900
TOTAL	\$ 94,587	\$ 36,616	\$ 25,360	\$ 28,900

FUND NO. 044
FACILITIES ROADWAYS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 1,018,609	\$ 1,117,178	\$ 683,102	\$ 697,601
Residential - Multi Family	39,106	72,449	249,215	152,680
Non Residential Retail - < 50,000 square feet		9,177	33,597	49,006
Non Residential Retail - > 50,000 square feet		34,036	138,520	212,130
Non Residential Retail - Office	149,369		113,200	57,790
Non Residential Industrial	32,951	47,430	29,380	15,000
Non Residential Institutional			1,128	1,151
GROUP TOTAL	1,240,035	1,280,270	1,248,142	1,185,358
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	194,299	275,460	109,770	103,130
GROUP TOTAL	194,299	275,460	109,770	103,130
TOTAL	\$ 1,434,334	\$ 1,555,730	\$ 1,357,912	\$ 1,288,488

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 045				
FACILITIES TRAFFIC				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 68,915	\$ 75,495	\$ 46,161	\$ 47,141
Residential - Multi Family	4,000	7,411	25,493	15,618
Non Residential Retail - < 50,000 square feet		175	641	935
Non Residential Retail - > 50,000 square feet		896	3,640	5,580
Non Residential Retail - Office	5,493		4,160	2,130
Non Residential Industrial	1,792	2,579	1,600	820
Non Residential Institutional			104	106
GROUP TOTAL	80,200	86,556	81,799	72,330
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,732	8,566	2,140	2,850
GROUP TOTAL	3,732	8,566	2,140	2,850
TOTAL	\$ 83,932	\$ 95,122	\$ 83,939	\$ 75,180

FUND NO. 046
FACILITIES FIRE

CHARGES FOR SERVICES				
Residential - Single Family	\$ 154,486	\$ 169,420	\$ 103,592	\$ 105,791
Residential - Multi Family	8,912	16,512	56,797	34,797
Non Residential Retail - < 50,000 square feet		387	1,418	2,065
Non Residential Retail - > 50,000 square feet		1,994	8,120	12,420
Non Residential Retail - Office	12,228		9,260	4,730
Non Residential Industrial	4,022	5,789	3,580	1,830
Non Residential Institutional			232	237
GROUP TOTAL	179,648	194,102	182,999	161,870
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	43,873	56,161	24,020	21,080
GROUP TOTAL	43,873	56,161	24,020	21,080
TOTAL	\$ 223,521	\$ 250,263	\$ 207,019	\$ 182,950

FUND NO. 047
FACILITIES POLICE

CHARGES FOR SERVICES				
Residential - Single Family	\$ 206,792	\$ 226,837	\$ 138,701	\$ 141,645
Residential - Multi Family	11,898	22,043	75,824	46,453
Non Residential Retail - < 50,000 square feet		518	1,897	2,770
Non Residential Retail - > 50,000 square feet		2,663	10,840	16,590
Non Residential Retail - Office	16,329		12,380	6,320
Non Residential Industrial	5,384	7,749	4,800	2,450
Non Residential Institutional			310	316
GROUP TOTAL	240,403	259,810	244,752	216,544
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	84,512	96,991	45,080	38,040
GROUP TOTAL	84,512	96,991	45,080	38,040
TOTAL	\$ 324,915	\$ 356,801	\$ 289,832	\$ 254,584

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 048				
FACILITIES PARKS				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 167,303	\$ 183,243	\$ 112,044	\$ 114,422
Residential - Multi Family	9,618	17,819	61,296	37,553
Non Residential Retail - < 50,000 square feet		150	550	800
Non Residential Retail - > 50,000 square feet		767	3,120	4,770
Non Residential Retail - Office	4,703		3,560	1,820
Non Residential Industrial	1,554	2,237	1,380	710
Non Residential Institutional			90	91
GROUP TOTAL	183,178	204,216	182,040	160,166
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	16,153	27,082	9,390	10,270
GROUP TOTAL	16,153	27,082	9,390	10,270
TOTAL	\$ 199,331	\$ 231,298	\$ 191,430	\$ 170,436

FUND NO. 050 JUSTICE ASSISTANCE GRANT

INTERGOVERNMENTAL				
Federal Grant	\$	\$ 82,182	\$ 54,199	\$ 2,253
TOTAL	\$ 0	\$ 82,182	\$ 54,199	\$ 2,253

FUND NO. 051 PEG ACCESS FEES

TAXES				
Other Taxes	\$ 106,580	\$ 107,189	\$ 111,661	\$ 109,501
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	12,621	19,558	7,060	7,690
TOTAL	\$ 119,201	\$ 126,747	\$ 118,721	\$ 117,191

FUND NO. 052 HOUSING-CAL HOME GRANT

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 10,441	\$ 12,634	\$ 5,630	\$ 4,880
Home Funds Loans	43,409	26,869	1,800	900
GROUP TOTAL	53,850	39,503	7,430	5,780
TOTAL	\$ 53,850	\$ 39,503	\$ 7,430	\$ 5,780

FUND NO. 053 HOUSING-BEGIN GRANT

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 2,651	\$ 3,460	\$ 1,200	\$ 1,380
Home Funds Loans	39,577			
GROUP TOTAL	42,228	3,460	1,200	1,380
TOTAL	\$ 42,228	\$ 3,460	\$ 1,200	\$ 1,380

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 054				
FACILITIES ROADWAYS DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 1,018,609	\$ 1,117,178	\$ 683,102	\$ 697,601
Residential - Multi Family	39,106	72,449	249,215	152,680
Non Residential Retail - < 50,000 square feet		9,177	33,597	49,006
Non Residential Retail - > 50,000 square feet		34,036	138,520	212,130
Non Residential Retail - Office	149,369		113,200	57,790
Non Residential Industrial	32,951	47,430	29,380	15,000
Non Residential Institutional			1,128	1,151
GROUP TOTAL	1,240,035	1,280,270	1,248,142	1,185,358
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	162,138	231,383	92,650	85,610
GROUP TOTAL	162,138	231,383	92,650	85,610
TOTAL	\$ 1,402,173	\$ 1,511,653	\$ 1,340,792	\$ 1,270,968

FUND NO. 055
FACILITIES TRAFFIC DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 68,915	\$ 75,495	\$ 46,161	\$ 47,141
Residential - Multi Family	4,000	7,411	25,493	15,618
Non Residential Retail - < 50,000 square feet		175	641	935
Non Residential Retail - > 50,000 square feet		896	3,640	5,580
Non Residential Retail - Office	5,493		4,160	2,130
Non Residential Industrial	1,792	2,579	1,600	820
Non Residential Institutional			104	106
GROUP TOTAL	80,200	86,556	81,799	72,330
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	14,364	20,254	8,280	7,620
GROUP TOTAL	14,364	20,254	8,280	7,620
TOTAL	\$ 94,564	\$ 106,810	\$ 90,079	\$ 79,950

FUND NO. 056
FACILITIES FIRE DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 154,486	\$ 169,420	\$ 103,592	\$ 105,791
Residential - Multi Family	8,912	16,512	56,797	34,797
Non Residential Retail - < 50,000 square feet		387	1,418	2,065
Non Residential Retail - > 50,000 square feet		1,994	8,120	12,420
Non Residential Retail - Office	12,228		9,260	4,730
Non Residential Industrial	4,022	5,789	3,580	1,830
Non Residential Institutional			232	237
GROUP TOTAL	179,648	194,102	182,999	161,870
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	67,151	83,219	35,500	31,750
GROUP TOTAL	67,151	83,219	35,500	31,750
TOTAL	\$ 246,799	\$ 277,321	\$ 218,499	\$ 193,620

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 057				
FACILITIES POLICE DEVELOPERS				
<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 206,792	\$ 226,837	\$ 138,701	\$ 141,645
Residential - Multi Family	11,898	22,043	75,824	46,453
Non Residential Retail - < 50,000 square feet		518	1,897	2,770
Non Residential Retail - > 50,000 square feet		2,663	10,840	16,590
Non Residential Retail - Office	16,329		12,380	6,320
Non Residential Industrial	5,384	7,749	4,800	2,450
Non Residential Institutional			310	316
GROUP TOTAL	<u>240,403</u>	<u>259,810</u>	<u>244,752</u>	<u>216,544</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	<u>51,574</u>	<u>63,504</u>	<u>27,940</u>	<u>23,640</u>
GROUP TOTAL	<u>51,574</u>	<u>63,504</u>	<u>27,940</u>	<u>23,640</u>
TOTAL	\$ <u>291,977</u>	\$ <u>323,314</u>	\$ <u>272,692</u>	\$ <u>240,184</u>

FUND NO. 058
FACILITIES PARKS DEVELOPERS

<u>CHARGES FOR SERVICES</u>				
Residential - Single Family	\$ 167,294	\$ 183,243	\$ 112,044	\$ 114,422
Residential - Multi Family	9,618	17,819	61,296	37,553
Non Residential Retail - < 50,000 square feet		150	550	800
Non Residential Retail - > 50,000 square feet		767	3,120	4,770
Non Residential Retail - Office	4,703		3,560	1,820
Non Residential Industrial	1,554	2,237	1,380	710
Non Residential Institutional			90	91
GROUP TOTAL	<u>183,169</u>	<u>204,216</u>	<u>182,040</u>	<u>160,166</u>
TOTAL	\$ <u>183,169</u>	\$ <u>204,216</u>	\$ <u>182,040</u>	\$ <u>160,166</u>

FUND NO. 059
NEIGHBORHOOD STABILIZATION

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 744	\$ 4,359	\$ 380	\$ 1,090
Neighborhood Stabilization Loans	<u>29,235</u>	<u>78,114</u>	<u>7,500</u>	<u>7,200</u>
GROUP TOTAL	<u>29,979</u>	<u>82,473</u>	<u>7,880</u>	<u>8,290</u>
TOTAL	\$ <u>29,979</u>	\$ <u>82,473</u>	\$ <u>7,880</u>	\$ <u>8,290</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 061				
MEASURE C FUND				
<u>INTERGOVERNMENTAL</u>				
Federal Government Grants	\$ 211,853	\$ 67,634	\$	\$
<u>TAXES</u>				
General Sales and Use	6,853,092	6,852,814	6,000,000	7,354,121
<u>CHARGES FOR SERVICES</u>				
Special Fire Dept. Service	88,455	20,559		
Cost Recovery	3,869			
GROUP TOTAL	92,324	20,559	0	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	60,837	75,275	30,920	32,750
<u>OTHER REVENUE</u>				
Unclassified	215	64		
Sale of Equipment				
GROUP TOTAL	215	64	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Vehicle Abatement	540	63	503	
Transfer In - AB 109		1,424		
GROUP TOTAL	540	1,487	503	0
Administrative Reimbursement	110,194	106,633	76,712	92,145
TOTAL	\$ 7,329,055	\$ 7,124,466	\$ 6,108,135	\$ 7,479,016

FUND NO. 062
DEVELOPER CAPITAL FEE

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 115,728	\$ 159,497	\$ 71,440	\$ 60,420
<u>OTHER REVENUE</u>				
Developers	2,022,807	212,036		
TOTAL	\$ 2,138,535	\$ 371,533	\$ 71,440	\$ 60,420

FUND NO. 063
BELL STATION FACILITY

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 768	\$ 1,529	\$	\$
Rents & Royalties	72,810	96,613	97,922	108,104
GROUP TOTAL	73,578	98,168	97,922	108,104
TOTAL	\$ 73,578	\$ 98,168	\$ 97,922	\$ 108,104

FUND NO. 065
2103 GAS TAX FUND

<u>TAXES</u>				
2103 Gas Tax	\$ 292,156	\$ 623,745	\$ 617,806	\$ 679,058
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	147	166		
TOTAL	\$ 292,303	\$ 623,911	\$ 617,806	\$ 679,058

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 066				
NEIGHBORHOOD PROGRAM (NSP3)				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 2,260	\$ 2,639	\$ 1,270	\$ 1,050
GROUP TOTAL	2,260	2,639	1,270	1,050
TOTAL	\$ 2,260	\$ 2,639	\$ 1,270	\$ 1,050

FUND NO. 069
CALHOME 2012

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Home Funds Loan	\$ 32,924	\$ 60,225	\$	\$
Investment Earnings	629	5,520		
GROUP TOTAL	33,553	65,745	0	0
TOTAL	\$ 33,553	\$ 65,745	\$ 0	\$ 0

FUND NO. 070
HOUSING ADMINISTRATION

<u>CHARGES FOR SERVICES</u>				
Personnel Time Charged CIP	\$ 23,876	\$ 22,448	\$	\$ 35,469
GROUP TOTAL	23,876	22,448	0	35,469
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,586	-2,016		
Unclassified	1,000			
Contributions		1,080,000		
GROUP TOTAL	1,000	1,080,000	0	0
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund		19		
Transfer In - PC Replacement		27		
TOTAL TRANSFERS IN	0	46	0	0
Interdepartmental Direct Service				
Cost Reimbursement	554,826	283,005	871,102	1,218,835
TOTAL	\$ 582,288	\$ 1,383,483	\$ 871,102	\$ 1,254,304

FUND NO. 071
CITY HOUSING LOAN

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 57,175	\$ 76,476	\$ 32,440	\$ 27,350
Interest on Loans	106,903	5,777	4,983	3,690
City Housing Loan	85,538	369,117	16,553	3,819
GROUP TOTAL	249,616	451,370	53,976	34,859
TOTAL	\$ 249,616	\$ 451,370	\$ 53,976	\$ 34,859

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 072				
AB109				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,734	\$ 71	\$ 0	\$ 0
GROUP TOTAL	1,734	71	0	0
 TOTAL	 \$ 1,734	 \$ 71	 \$ 0	 \$ 0

FUND NO. 073
REVENUE STABILIZATION FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 70,333	\$ 88,061	\$	\$
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	288,750	360,000		
 TOTAL	 \$ 359,083	 \$ 448,061	 \$ 0	 \$ 0

FUND NO. 074
ECONOMIC DEVELOPMENT OPPORTUNITY FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 102,020	\$ 93,716	\$ 53,520	\$ 38,050
<u>OTHER REVENUE</u>				
Contributions		250,000		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	115,500	180,000		945,000
Transfer In - Airport Industrial Park				
TOTAL TRANSFERS IN	115,500	180,000	0	945,000
 TOTAL	 \$ 217,520	 \$ 523,716	 \$ 53,520	 \$ 983,050

FUND NO. 075
MEASURE "V" ALTERNATIVE MODES

<u>INTERGOVERNMENTAL</u>				
General Sales and Use	\$ 418,291	\$ 392,415	\$ 262,931	\$ 320,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	17,595	23,040	9,630	9,520
 TOTAL	 \$ 435,886	 \$ 415,455	 \$ 272,561	 \$ 329,520

FUND NO. 076
2030 GAS TAX

<u>INTERGOVERNMENTAL</u>				
2030 Gas Tax - State Share	\$ 1,659,462	\$ 1,619,679	\$ 1,151,663	\$ 1,692,811
2030 Gas Tax - County Share			1,253,000	
GROUP TOTAL	1,659,462	1,619,679	2,404,663	1,692,811
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	37,496	79,598	25,750	30,900
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Streets & Signals CIP		24,714		
 TOTAL	 \$ 1,696,958	 \$ 1,723,991	 \$ 2,430,413	 \$ 1,723,711

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 077				
SUBSTANDARD HOUSING				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 270	\$ 4,459	\$	\$
<u>CHARGES FOR SERVICES</u>				
Cost Recovery	43,660	21,219	50,000	
TOTAL	\$ 43,930	\$ 25,678	\$ 50,000	\$ 0

FUND NO. 078
MEASURE 'V' LOCAL TRANSPORTATION

<u>INTERGOVERNMENTAL</u>				
General Sales and Use Tax	\$ 1,673,164	\$ 1,569,659	\$ 1,051,726	\$ 1,280,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	81,060	111,819	47,620	42,630
TOTAL	\$ 1,754,224	\$ 1,681,478	\$ 1,099,346	\$ 1,322,630

FUND NO. 079
AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$	\$	\$	2,854,300
TOTAL	\$ 0	\$ 0	\$ 0	\$ 2,854,300

FUND NO. 080
VEHICLE ABATEMENT

<u>CHARGES FOR SERVICES</u>				
Vehicle Abatement	\$ 53,174	\$ 45,652	\$ 60,000	\$ 50,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	307	84		
TOTAL	\$ 53,481	\$ 45,736	\$ 60,000	\$ 50,000

FUND NO. 082
SB 1186 CASP PROGRAM

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 1,208	\$ 2,032	\$ 740	\$ 1,110
<u>OTHER REVENUE</u>				
ADA ACCESS & COMP	30,291	5,411	18,900	18,000
TOTAL	\$ 31,499	\$ 7,443	\$ 19,640	\$ 19,110

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 083				
MEASURE "Y" POLICE				
<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$	\$ 230,814	\$	\$ 593,406
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		7,300		3,800
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary			70,096	
TOTAL TRANSFERS IN	0	0	70,096	0
TOTAL	\$ 0	\$ 238,114	\$ 70,096	\$ 597,206

FUND NO. 084
MEASURE "Y" FIRE

<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$	\$ 230,814	\$	\$ 593,406
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		7,300		3,800
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary			70,096	
TOTAL TRANSFERS IN	0	0	70,096	0
TOTAL	\$ 0	\$ 238,114	\$ 70,096	\$ 597,206

FUND NO. 085
MEASURE "Y" PARKS & RECREATION

<u>TAXES</u>				
Cannabis Sales Tax - 20%	\$	\$ 230,814	\$	\$ 593,406
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		7,300		3,800
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Measure "Y" Discretionary			135,542	2,362,040
TOTAL TRANSFERS IN	0	0	135,542	2,362,040
TOTAL	\$ 0	\$ 238,114	\$ 135,542	\$ 2,959,246

FUND NO. 086
MEASURE "Y" DISCRETIONARY

<u>TAXES</u>				
Cannabis Sales Tax - 40%	\$	\$ 461,628	\$	\$ 1,186,813
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		14,601		5,700
TOTAL	\$ 0	\$ 476,229	\$ 0	\$ 1,192,513

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NOS. 100 - 149 & 151 - 153				
MAINTENANCE DISTRICTS FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Assessments	\$ 882,569	\$ 877,409	\$ 873,453	\$ 1,088,105
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	69,935	99,597		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	53,563	44,289	43,667	61,410
Transfer In - Neighborhood Stabilization Fund				
Transfer In - CFD	6,740	5,268	5,277	5,433
Transfer In - Water System Fund	1,939	1,968	1,866	37
Transfer In - Facilities Maintenance Fund				
Transfer In - Parking Authority	18,433	18,433	17,770	17,770
TOTAL TRANSFERS IN	80,675	69,958	68,580	84,650
TOTAL	\$ 1,033,179	\$ 1,046,964	\$ 942,033	\$ 1,172,755

FUND NO. 150
CFD ADMINISTRATION FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 10,060	\$ 16,601	\$	\$
<u>OTHER REVENUE</u>				
Other Revenue - Developers		90,000		
TOTAL	\$ 10,060	\$ 106,601	\$ 0	\$ 0

FUND NO. 155
CFD ADMINISTRATION FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 33,148	\$ 39,966	\$ 48,656	\$ 61,170
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	78	78		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Fund	23	23	24	24
TOTAL	\$ 33,249	\$ 40,067	\$ 48,680	\$ 61,194

FUND NO. 156
CFD PUBLIC SAFETY FIRE FUND

<u>CHARGES FOR SERVICES</u>				
Special Fire Dept. Service	\$ 12,565	\$ 2,926	\$	\$
GROUP TOTAL	12,565	2,926	0	0
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	425,627	513,335	624,996	785,136
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	76	90		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services	293	300	307	313
Transfer In - General Fund		549		
TOTAL TRANSFERS IN	293	849	307	313
TOTAL	\$ 438,561	\$ 517,200	\$ 625,303	\$ 785,449

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 157				
CFD PUBLIC SAFETY PD FUND				
CHARGES FOR SERVICES				
Cost Recovery	\$ 1,437	\$ 0	\$ 0	\$ 0
GROUP TOTAL	1,437	0	0	0
INTERGOVERNMENTAL				
State Government Grants		24,469		
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	864,537	1,042,686	1,268,912	1,593,982
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,269	1,605		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services	595	608	623	635
TOTAL TRANSFERS IN	595	608	623	635
TOTAL	\$ 871,838	\$ 1,069,368	\$ 1,269,535	\$ 1,594,617

FUND NO. 158
CFD- PW-PARKS MAINTENANCE FUND

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 96,412	\$ 116,275	\$ 141,446	\$ 177,761
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,826	4,441		1,111
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD-Bellevue Ranch East	27,294	27,115	31,438	10,905
Transfer In - CFD-Compass Pointe	45,422	63,114	67,200	84,049
Transfer In - CFD-Sandcastle	33,874	28,500	65,492	57,873
Transfer In - Moraga	7,000	33,652	37,235	33,457
Transfer In - CFD Services	66	68	70	71
TOTAL TRANSFERS IN	113,656	152,449	201,435	186,355
ADDITIONAL SOURCES OF REVENUE				
Interdepartmental Direct Service	3,000	2,745	4,979	6,162
TOTAL	\$ 215,894	\$ 275,910	\$ 347,860	\$ 371,389

FUND NO. 159
CFD- STREET TREES FUND

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 48,950	\$ 59,030	\$ 71,814	\$ 90,269
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	117	121		84
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services	34	34	35	36
TOTAL	\$ 49,101	\$ 59,185	\$ 71,849	\$ 90,389

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 160				
CFD- STREET MAINT/LIGHTS FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 108,996	\$ 131,449	\$ 156,534	\$ 200,899
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	275	345		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services	75	77	79	80
TOTAL	\$ 109,346	\$ 131,871	\$ 156,613	\$ 200,979

FUND NO. 161				
CFD- DEVELOPMENT SERVICE FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 31,065	\$ 37,115	\$ 44,882	\$ 61,514
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	70	81		50
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services	20	21	21	22
TOTAL	\$ 31,155	\$ 37,217	\$ 44,903	\$ 61,586

FUND NO. 162				
CFD- PARKS & COMMUNITY SERVICES				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 70,334	\$ 85,166	\$ 103,988	\$ 125,407
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	175	180		124
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Fund	50	51	52	53
TOTAL	\$ 70,559	\$ 85,397	\$ 104,040	\$ 125,584

FUND NO. 163				
CFD- AIRPORT				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 23,626	\$ 28,500	\$ 34,696	\$ 43,591
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	55	52		39
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services	16	17	17	17
TOTAL	\$ 23,697	\$ 28,569	\$ 34,713	\$ 43,647

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NOS. 164-204				
COMMUNITY FACILITIES DISTRICT FUNDS				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 785,149	\$ 992,336	\$ 1,253,817	\$ 1,564,290
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	110,369	157,583		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Street Maintenance	101,402	127,830	156,883	202,973
Transfer In - CFD Services	1,390	1,422	1,457	1,484
GROUP TOTAL	102,792	129,252	158,340	204,457
TOTAL	\$ 998,310	\$ 1,279,171	\$ 1,412,157	\$ 1,768,747

FUND NO. 299

MAINT DIST PUMP REPLACEMENT

<u>CHARGES FOR SERVICES</u>				
Pump Replacement Fee	\$ 11,965	\$ 12,865	\$ 12,865	\$ 11,101
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	20,967	24,051	11,540	9,510
TOTAL	\$ 32,932	\$ 36,916	\$ 24,405	\$ 20,611

CAPITAL PROJECTS FUNDS

FUND NO. 424

PARKS & COMMUNITY SERVICE CIP FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 6,193	\$ 5,177	\$ 2,860	\$ 2,080
<u>OTHER REVENUE</u>				
Other Revenue-Developers Contributions and Donations	24,000			
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	3,238	60,266	11,181	375
Transfer In - Revenue Stabilization				124,686
TOTAL TRANSFERS IN	3,238	60,266	11,181	125,061
TOTAL	\$ 33,431	\$ 65,443	\$ 14,041	\$ 127,141

FUND NO. 442

PARK RESERVE FUND

<u>CHARGES FOR SERVICES</u>				
Park Zone #1 Fees	\$ 29,151	\$ 49,029	\$ 30,745	\$ 30,745
Park Zone #2 Fees	4,257	5,203	9,460	9,460
Park Zone #3 Fees	42,097	47,300	21,758	16,555
Park Zone #4 Fees	61,566	137,696	85,522	79,440
Park Zone #5 Fees	241,630	204,343	191,306	133,570
GROUP TOTAL	378,701	443,571	338,791	269,770
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	29,988	52,737	18,370	21,220
Rent of Facilities	735	735	735	735
GROUP TOTAL	30,723	53,472	19,105	21,955
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	154,887	13,141	727	727
TOTAL TRANSFERS IN	154,887	13,141	727	727
TOTAL	\$ 564,311	\$ 510,184	\$ 358,623	\$ 292,452

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 445				
MEASURE V REGIONAL PROJECT				
INTERGOVERNMENTAL				
General Sales & Use Tax	\$	\$	\$	\$ 7,595,349
TOTAL	\$ 0	\$ 0	\$ 0	\$ 7,595,349

FUND NO. 448
AIRPORT INDUSTRIAL PARK

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 14,087	\$ 16,191	\$ 7,920	\$ 5,480
GROUP TOTAL	14,087	16,191	7,920	5,480
TOTAL	\$ 14,087	\$ 16,191	\$ 7,920	\$ 5,480

FUND NO. 449
PUBLIC SAFETY CIP FUND

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,721	\$ 6,662	\$ 1,190	\$ 5,210
Rents and Royalties	15,000			
GROUP TOTAL	16,721	6,662	1,190	5,210
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Facilities Fire			949,915	949,915
Transfer In - Facilities Police	165,850	43,108	48,792	6,892
TOTAL TRANSFERS IN	165,850	43,108	998,707	956,807
TOTAL	\$ 182,571	\$ 49,770	\$ 999,897	\$ 962,017

FUND NO. 450
STREETS & SIGNALS CIP FUND

INTERGOVERNMENTAL				
Other Federal Grants	\$ 586,085	\$ 19,905	\$ 138,249	\$ 138,249
Other State Grants	265,120			
Congestion Mgmt Air Alt-CMAQ	815,625	144,966	409,245	42,410
GROUP TOTAL	1,666,830	164,871	547,494	180,659
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	53,656	52,717	4,600	19,020
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Local Transportation	339,257	90,949	105,905	318,141
Transfer In - STP	850,948	595,019	3,706,259	4,254,490
Transfer In - Facilities - Roadway	3,578	13,400	1,679,511	1,679,511
Transfer In - 2030 Gas Tax	716,587	912,575	3,426,683	4,246,630
Transfer In - LMI Housing CIP			4,436	4,436
Transfer In -Developer Capital Fees			574,078	525,358
Transfer In - Housing	427,130	21,745	35,992	0
TOTAL TRANSFERS IN	2,337,500	1,633,688	9,532,864	11,028,566
TOTAL	\$ 4,057,986	\$ 1,851,276	\$ 10,084,958	\$ 11,228,245

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 461				
AIRPORT CIP FUND				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5	\$ 150	\$	\$
Rents & Royalties				
GROUP TOTAL	5	150	0	0
Miscellaneous				
Unclassified		573		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Airport Industrial Park			49,032	49,032
Transfer In - Airport				230,000
TOTAL TRANSFERS IN	0	0	49,032	279,032
TOTAL	\$ 5	\$ 723	\$ 49,032	\$ 279,032

FUND NO. 463 **PCE CLEAN UP WATER CIPS**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 32,851	\$ 39,736	\$ 19,000	\$ 15,760
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Water System	250,000	250,000	250,000	250,000
TOTAL	\$ 282,851	\$ 289,736	\$ 269,000	\$ 265,760

FUND NO. 464 **MTBE SETTLEMENT FUND**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 72,265	\$ 77,438	\$ 38,060	\$ 31,430
TOTAL	\$ 72,265	\$ 77,438	\$ 38,060	\$ 31,430

FUND NO. 471 **CITY HOUSING CIP**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 10,968	\$ 12,224	\$ 6,000	\$ 4,960
GROUP TOTAL	10,968	12,224	6,000	4,960
TOTAL	\$ 10,968	\$ 12,224	\$ 6,000	\$ 4,960

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
DEBT SERVICE FUNDS				
FUND NO. 333				
NORTH MERCED SEWER REFUNDING				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 851	\$ 2,687	\$ 706	\$
TOTAL	\$ 851	\$ 2,687	\$ 706	\$ 0
FUND NO. 338				
LIBERTY PARK ASSESSMENT DISTRICT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 717	\$ 1,684	\$ 580	\$ 470
TOTAL	\$ 717	\$ 1,684	\$ 580	\$ 470
FUND NO. 340				
16TH STREET ASSESSMENT DISTRICT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 321	\$ 370	\$	\$
TOTAL	\$ 321	\$ 370	\$ 0	\$ 0
FUND NO. 342				
FAHRENS PARK				
<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 329,937	\$ 336,519	\$ 326,145	\$ 315,679
Assessment Payoff			11,000	11,000
Assessment Payoff Fee			50	50
GROUP TOTAL	329,937	336,519	337,195	326,729
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	13,517	14,963	400	400
Interest Earnings	652	328		
GROUP TOTAL	14,169	15,291	400	400
TOTAL	\$ 344,106	\$ 351,810	\$ 337,595	\$ 327,129
FUND NO. 343				
BELLEVUE RANCH DEVELOPMENT EAST				
<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 618,014	\$ 619,445	\$ 615,921	\$ 618,787
GROUP TOTAL	618,014	619,445	615,921	618,787
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	3,185	2,811		
Interest Earnings	15,876	11,068		
GROUP TOTAL	19,061	13,879	0	0
TOTAL	\$ 637,075	\$ 633,324	\$ 615,921	\$ 618,787
FUND NO. 344				
UNIVERSITY CAPITAL CHARGE FUND				
<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 211,462	\$ 202,154	\$ 515,059	\$ 509,909
TOTAL	\$ 211,462	\$ 202,154	\$ 515,059	\$ 509,909

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 345				
BELLEVUE RANCH DEVELOPMENT WEST				
<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 464,394	\$ 466,154	\$ 463,223	\$ 465,726
GROUP TOTAL	464,394	466,154	463,223	465,726
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,235	2,403		
Interest Earnings	13,533	8,788		
GROUP TOTAL	15,768	11,191	0	0
TOTAL	\$ 480,162	\$ 477,345	\$ 463,223	\$ 465,726

FUND NO. 346
MORAGA DEVELOPMENT

<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 352,936	\$ 375,278	\$ 337,530	\$ 336,882
GROUP TOTAL	352,936	375,278	337,530	336,882
<u>OTHER SOURCES OF REVENUE</u>				
Proceeds from Debt		4,080,000		
Premium		139,467		
GROUP TOTAL	0	4,219,467	0	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,610	2,091		
Interest Earnings	1,507	16,617		
GROUP TOTAL	3,117	18,708	0	0
TOTAL	\$ 356,053	\$ 4,613,453	\$ 337,530	\$ 336,882

FUND NO. 361
AIRPORT DEBT SERVICE

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 312	\$	\$	
Hangar Rentals				
GROUP TOTAL	312	0	0	0
TOTAL	\$ 312	\$ 0	\$ 0	\$ 0

FUND NO. 380
HOUSING DEBT SERVICE

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 6,566	\$ 25,391	\$	
Repayment on Loan		497,676		
GROUP TOTAL	6,566	523,067	0	0
TOTAL	\$ 6,566	\$ 523,067	\$ 0	\$ 0

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 770				
CFD SERVICES DEPOSITS				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 658	\$ 1,894	\$ 660	\$ 490
TOTAL	\$ 658	\$ 1,894	\$ 660	\$ 490

FUND NO. 773
SEC 115 TRUST PENSION

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 20,688	\$ 159,833	\$	\$
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In General Fund		360,000		1,755,000
Transfer In - Wastewater System	2,000,000			
Transfer In - Water System	1,300,000			
TOTAL	\$ 3,320,688	\$ 519,833	\$ 0	\$ 1,755,000

FUND NO. 778
YOUTH PROGRAMS ENDOWMENT FUND

<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Housing Unrestricted Prgm Income	\$ 236	\$	\$	\$
TOTAL	\$ 236	\$ 0	\$ 0	\$ 0

FUND NO. 779
ASSET FORFEITURE

<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Criminal Fines	\$ 692	\$	\$ 500	\$ 500
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	153	182		
TOTAL	\$ 845	\$ 182	\$ 500	\$ 500

FUND NO. 795
WAHNETA HALL 1991 TRUST

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 7,208	\$ 8,314	\$ 3,580	\$ 3,310
TOTAL	\$ 7,208	\$ 8,314	\$ 3,580	\$ 3,310

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
ENTERPRISE FUNDS				
FUND NO. 550				
WWTP LINES COMPONENT				
<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 757,685	\$ 791,514	\$ 669,272	\$ 479,778
Sewer Facility Fees South of Bear Creek	206,458	298,424	158,936	226,146
Sewer Facility Fees NthBCrk o/s NMS Dis	341,691	580,176	318,940	235,260
GROUP TOTAL	<u>1,305,834</u>	<u>1,670,114</u>	<u>1,147,148</u>	<u>941,184</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	263,447	388,874	150,440	147,690
Interest on Loans	6,628	67		
GROUP TOTAL	<u>270,075</u>	<u>388,941</u>	<u>150,440</u>	<u>147,690</u>
TOTAL	\$ <u>1,575,909</u>	\$ <u>2,059,055</u>	\$ <u>1,297,588</u>	\$ <u>1,088,874</u>

FUND NO. 551
WWTP PLANT COMPONENT

<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 3,637,604	\$ 4,255,352	\$ 3,580,013	\$ 3,175,135
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	523,326	724,445	297,080	285,330
GROUP TOTAL	<u>523,326</u>	<u>724,445</u>	<u>297,080</u>	<u>285,330</u>
TOTAL	\$ <u>4,160,930</u>	\$ <u>4,979,797</u>	\$ <u>3,877,093</u>	\$ <u>3,460,465</u>

FUND NO. 552
WASTEWATER REVOLVING FUND

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5,335	\$ 6,258	\$ 3,030	\$ 2,490
GROUP TOTAL	<u>5,335</u>	<u>6,258</u>	<u>3,030</u>	<u>2,490</u>
TOTAL	\$ <u>5,335</u>	\$ <u>6,258</u>	\$ <u>3,030</u>	\$ <u>2,490</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 553				
WASTEWATER SYSTEM FUND				
CHARGES FOR SERVICES				
Sewer Service Charges	\$ 17,500,347	\$ 17,605,265	\$ 17,425,600	\$ 17,650,000
Sewer Maint. and Repairs	2,400	2,400	2,400	2,400
Septic Haulers	127,723	141,294	109,000	121,000
Industrial Pretreatment	109,036	99,014	104,000	105,000
Monitoring Wells Insp Fees	1,500	75	1,100	300
GROUP TOTAL	17,741,006	17,848,048	17,642,100	17,878,700
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,685,789	1,958,141	892,980	780,830
Repayment on Loans			1,377,449	1,532,554
Lease on Ground Areas	2,350	2,350	2,350	27,350
Interest Earnings	538	352	450	200
GROUP TOTAL	1,688,677	1,960,843	2,273,229	2,340,934
OTHER REVENUE				
Unclassified	15,968	10,955	6,100	8,400
Sale of Equipment	3,904	15,669	2,100	2,100
Sale of Farm Products	741,533	958,248	830,000	765,000
GROUP TOTAL	761,405	984,872	838,200	775,500
ADDITIONAL SOURCES OF REVENUE				
Developer Contributions - Infrastructure		462,916		
Transfer In - General Fund		2,140		
Transfer In - Refuse		16,800	237,143	220,343
GROUP TOTAL	0	481,856	237,143	220,343
Interdepartmental Direct Service				
Cost Reimbursement	350,019	304,109	308,820	219,407
TOTAL	\$ 20,541,107	\$ 21,579,728	\$ 21,299,492	\$ 21,434,884

FUND NO. 556 RESTRICTED WATER FUND

CHARGES FOR SERVICES				
Water Facility Charge - Mains	\$ 3,066,090	\$ 4,917,679	\$ 2,918,086	\$ 2,952,149
ADDITIONAL SOURCES OF REVENUE				
Land				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,197,941	1,375,082	652,990	548,070
Repayment on Loans	4,488	3,104	100,577	135,174
GROUP TOTAL	1,202,429	1,378,186	753,567	683,244
OTHER REVENUE				
Unclassified		10		
GROUP TOTAL	0	10	0	0
TOTAL	\$ 4,268,519	\$ 6,295,875	\$ 3,671,653	\$ 3,635,393

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 557				
WATER SYSTEM FUND				
CHARGES FOR SERVICES				
Sale of Water - Public	\$ 12,655,044	\$ 12,378,266	\$ 12,450,000	\$ 13,516,599
Water Ordinance Waiver Fee	5,270	6,960	3,000	4,000
Meter and Service Installation	231,002	402,664	144,000	144,000
Hydrant Rental/Fire Service	1,550	1,350	1,750	1,600
GROUP TOTAL	12,892,866	12,789,240	12,598,750	13,666,199
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,532,506	1,713,858	817,340	691,120
Interest Earnings	223	151	195	50
Repayment on Loans	9,870	-1,569		
GROUP TOTAL	1,542,599	1,712,440	817,535	691,170
OTHER REVENUE				
Unclassified	63,518	6,471	10,000	6,500
Damage Claims	31,532	52,977	19,305	30,000
Sale of Equipment	1,637	41,306	7,500	5,000
GROUP TOTAL	96,687	100,754	36,805	41,500
ADDITIONAL SOURCES OF REVENUE				
Developer Contributions - Infrastructure		249,182		
Transfer In - Fleet Replacement			197,791	197,791
Transfer In - General Fund		607		
TOTAL TRANSFERS IN	0	249,789	197,791	197,791
Interdepartmental Direct Service				
Cost Reimbursement	35,356	31,475	41,246	
TOTAL	\$ 14,567,508	\$ 14,883,698	\$ 13,692,127	\$ 14,596,660

FUND NO. 558 REFUSE FUND

INTERGOVERNMENTAL				
Other State Grants	\$ 358,910	\$ 125,333	\$	\$ 20,000
CHARGES FOR SERVICES				
Refuse/Sanitation Service	11,760,172	12,210,902	14,665,000	16,101,000
Green Waste Collection	1,279,910	1,339,406	1,624,000	1,742,000
Curbside Recycling Program	1,299,685	1,358,984	1,920,000	2,075,000
GROUP TOTAL	14,339,767	14,909,292	18,209,000	19,918,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	354,194	399,088	186,020	172,040
OTHER REVENUE				
Unclassified	26,937	17,973	100	3,515
Damage Claims	341	2,849		
Sale of Equipment		56,124		
Contributions		10,000		
GROUP TOTAL	27,278	86,946	100	3,515
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD PW - Street Trees	44,739	56,460	68,845	89,567
Transfer In - General Fund		1,479		
Interdepartmental Direct Service				
Cost Reimbursement	41,957	26,657	39,862	34,451
TOTAL	\$ 15,166,845	\$ 15,605,255	\$ 18,503,827	\$ 20,237,573

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 561				
AIRPORT				
TAXES				
Aircraft Taxes Unsecured	\$ 43,342	\$ 37,882	\$ 45,000	\$ 42,000
INTERGOVERNMENTAL				
Federal Funds - FAA Cares Act		211,947	739,587	884,090
GROUP TOTAL	0	211,947	739,587	884,090
CHARGES FOR SERVICES				
Utilities Reimbursement	315	39	300	300
Aircraft Tiedowns	1,680	1,498	1,734	1,734
Port. Hangar - Space Rental	18,288	17,918	23,604	25,720
Fuel Flowage Fees	9,204	9,476	10,627	11,443
Landing Fees	26,917	4,606	25,344	25,344
Fixed Base Operations	4,896	5,193	4,896	4,896
GROUP TOTAL	61,300	38,730	66,505	69,437
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	864	146		
Hangar Rentals	177,636	200,302	192,853	194,053
Building Rentals	147,357	137,191	128,244	136,014
Lease of Ground Area	32,634	47,704	50,475	51,277
GROUP TOTAL	358,491	385,343	371,572	381,344
OTHER REVENUE				
Unclassified	2,631	2,115	2,000	2,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	44,700			
Transfer In - CFD Airport	20,047	25,565	31,536	41,352
Transfer In - Airport Debt		6,022		
TOTAL TRANSFERS IN	64,747	31,587	31,536	41,352
TOTAL	\$ 530,511	\$ 707,604	\$ 1,256,200	\$ 1,420,223

FUND NO. 562
REFUSE CAPITAL EQUIPMENT

CHARGES FOR SERVICES				
Building Permits	\$ 259,485	\$ 311,755	\$ 152,602	\$ 136,603
Industrial/Commercial Surcharge	12,475	11,660	9,000	9,000
Greenwaste Container Surcharge			67,197	60,152
Recycling Container Surcharge	57,091	61,607	80,559	72,113
GROUP TOTAL	329,051	385,022	309,358	277,868
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	19,274	29,850	11,540	12,230
TOTAL	\$ 348,325	\$ 414,872	\$ 320,898	\$ 290,098

FUND NO. 566
RESTRICTED WATER MAINS

CHARGES FOR SERVICES				
Water Facility Charges	\$ 585,704	\$ 936,484	\$ 555,827	\$ 562,315
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	201,347	267,982	111,120	109,050
Repayment on Loan	855	14		
GROUP TOTAL	202,202	267,996	111,120	109,050
TOTAL	\$ 787,906	\$ 1,204,480	\$ 666,947	\$ 671,365

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
INTERNAL SERVICE FUNDS				
FUND NO. 029				
PUBLIC WORKS ADMINISTRATION				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 16,376	\$ 14,217	\$ 7,170	\$ 4,530
<u>OTHER REVENUE</u>				
Unclassified	372			
GROUP TOTAL	372	0	0	0
Administrative Reimbursement	863,828	936,957	973,934	1,413,005
Interdepartmental Direct Service				
Cost Reimbursement From:				
Development Services Fund				9,225
General Fund	72,678	71,193	72,899	63,967
Maintenance District Fund	36,398	39,352	39,984	44,530
Street Maintenance Fund	62,886	53,933	62,309	51,148
CFD's	25,316	28,051	29,294	34,344
Wastewater Fund	113,509	110,497	115,166	117,906
Water System Fund	110,393	95,215	114,440	103,005
Refuse Fund	405,085	392,157	345,218	327,121
Fleet Fund	44,372	46,449	47,054	49,665
Facilities Fund	20,801	20,563	20,826	20,106
Total Interdepartmental Cost Reimbursement	891,438	857,410	847,190	821,017
Total Admin & DS Cost Reimbursement	1,755,266	1,794,367	1,821,124	2,234,022
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund		1,376		
TOTAL	\$ 1,772,014	\$ 1,809,960	\$ 1,828,294	\$ 2,238,552

FUND NO. 666

WORKERS' COMPENSATION INSURANCE

<u>CHARGES FOR SERVICES</u>				
Workers Compensation Revenue	\$ 1,601,043	\$ 2,187,392	\$ 2,479,289	\$ 2,403,534
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		3,672		
<u>OTHER REVENUE</u>				
Unclassified	33,693	19,852		
PERS Refund		9,862	25,000	27,000
Reimburse Worker's Comp Claims	51,420	93,959		
GROUP TOTAL	85,113	123,673	25,000	27,000
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	1,045,000	200,000		
Transfer In - Employment Benefits	250,000	150,000	150,000	
Transfer In - Support Services		95,000		
TOTAL TRANSFERS IN	1,295,000	445,000	150,000	0
TOTAL	\$ 2,981,156	\$ 2,759,737	\$ 2,654,289	\$ 2,430,534

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 667				
LIABILITY INSURANCE				
<u>CHARGES FOR SERVICES</u>				
Liability Insurance	\$ 1,529,984	\$ 1,322,756	\$ 2,101,641	\$ 2,162,484
Cost Recovery			161,636	197,675
GROUP TOTAL	<u>1,529,984</u>	<u>1,322,756</u>	<u>2,263,277</u>	<u>2,360,159</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	73,849	41,509	8,010	9,510
<u>OTHER REVENUE</u>				
Unclassified	125,364	193,869		
Reimburse Special Events Insurance	2,957	2,243	2,000	2,000
Damage Claims	-2,943	59,047	50,000	50,000
GROUP TOTAL	<u>125,378</u>	<u>255,159</u>	<u>52,000</u>	<u>52,000</u>
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - General Fund	605,040	917,317		
Transfer In - Water System	39,148	3,734	42,240	42,921
GROUP TOTAL	<u>644,188</u>	<u>921,051</u>	<u>42,240</u>	<u>42,921</u>
TOTAL	\$ <u>2,373,399</u>	\$ <u>2,540,475</u>	\$ <u>2,365,527</u>	\$ <u>2,464,590</u>

FUND NO. 668
UNEMPLOYMENT INSURANCE

<u>CHARGES FOR SERVICES</u>				
Unemployment Insurance Fees	\$ 15,945	\$ 25,561	\$ 44,525	\$ 184,134
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	9,195	7,354	3,530	3,040
TOTAL	\$ <u>25,140</u>	\$ <u>32,915</u>	\$ <u>48,055</u>	\$ <u>187,174</u>

FUND NO. 669
EMPLOYEE BENEFITS

<u>CHARGES FOR SERVICES</u>				
Group Health/Accident Fee	\$ 6,968,687	\$ 6,918,389	\$ 7,280,270	\$ 8,155,120
Group Life Insurance Fees	23,261	24,283	65,904	66,742
Disability Insurance Fees	54,277	56,660	93,776	95,730
Vision Care Fees	41,173	43,749	61,065	63,107
Dental Care Fees	481,900	528,069	596,238	604,825
Group Health/Retiree	386			
Post Employment Fees	1,461,297	1,445,778	1,433,885	1,469,948
CORE Plan Pre-Tax EE Share	1,095,803	1,272,689	1,259,563	1,507,914
CORE Plan Life/LTD/Domestic Partner	56,952	61,657	61,868	63,929
CORE Plan - ER Premium	484			
Flexible Spending Medical	61,011	76,490	87,137	79,282
Flexible Spending Dependent Care	17,125	12,770	14,175	7,875
GROUP TOTAL	<u>10,262,356</u>	<u>10,440,534</u>	<u>10,953,881</u>	<u>12,114,472</u>
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	11,217	13,090	7,790	3,574
Unclassified		88,040		
TOTAL	\$ <u>10,273,573</u>	\$ <u>10,541,664</u>	\$ <u>10,961,671</u>	\$ <u>12,118,046</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 670				
FLEET MANAGEMENT				
INTERGOVERNMENTAL				
State-Motor Vehicle Fuel License	\$ 3,788	\$ 4,579	\$ 4,800	\$ 4,800
GROUP TOTAL	3,788	4,579	4,800	4,800
CHARGES FOR SERVICES				
Vehicle Maint. and Repair Fee	3,734,003	4,012,562	3,978,226	4,301,802
GROUP TOTAL	3,734,003	4,012,562	3,978,226	4,301,802
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	12,302	29,489	5,570	11,060
OTHER REVENUE				
Unclassified		4,967		
Damage Claims	5,055	84,388	40,000	40,000
Sale Of Equipment	30,088	4,984		
GROUP TOTAL	35,143	94,339	40,000	40,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		170		100,000
Interdepartmental Direct Service				
Cost Reimbursement	46,264	54,390	49,418	41,968
TOTAL	\$ 3,831,500	\$ 4,195,529	\$ 4,078,014	\$ 4,499,630

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 671				
FACILITIES MAINTENANCE AND OPERATION				
CHARGES FOR SERVICES				
Utilities Reimbursement	\$ 8,904	\$ 8,439	\$ 13,000	\$ 13,000
Parcade Common Area Maint	-3	-55		
Facilities M&O Svc Charges	1,660,132	1,738,689	1,813,711	2,065,546
GROUP TOTAL	1,669,033	1,747,073	1,826,711	2,078,546
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	4,368	13,486	1,850	5,200
Rent & Maint. Transpo Center	109,632	130,870	133,788	135,288
Rents Parcade	8,729	9,572	8,304	8,304
GROUP TOTAL	122,729	153,928	143,942	148,792
OTHER REVENUE				
Damage Claims	910		10,000	10,000
Contributions		25,000		
Sales of Equipment		4,770		
GROUP TOTAL	910	29,770	10,000	10,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	70,061	92,501	75,162	184,715
Transfer In - Street Maintenance	336,144	348,169	360,615	373,496
Transfer In - Parks & Recreation	9,307	9,640	9,985	10,342
Transfer In - Public Works Admin	3,796	3,931	4,072	4,217
Transfer In - Measure C	588	609	631	653
Transfer In - Bell Station	8,253	8,548	8,854	9,170
Transfer In - Hansen Park Storm Drain	373	386	400	414
Transfer In - Cypress Terrace	5,849	6,058	6,275	6,499
Transfer In - Las Brisas MD	3,891	4,029	4,174	4,323
Transfer In - Paulson Place	708	733	760	787
Transfer In - Ronnie Maint	136	140	146	151
Transfer In - Fahrens Park #2	7,999	8,285	8,582	8,888
Transfer In - LaBella Vista	2,886	2,990	3,097	3,207
Transfer In - Davenport Ranch	5,614	5,815	6,023	6,238
Transfer In - Sequoia Hill	397	411	426	441
Transfer In - Lowe's Maint	949	983	1,018	1,054
Transfer In - Yosemite Gateway	2,981	3,088	3,198	3,312
Transfer In - CFD PW Parks Maintenance	4,362	4,518	4,679	4,847
Transfer In - CFD Bellevue E	18,162	18,812	19,485	20,181
Transfer In - CFD Compass P	6,930	7,178	7,435	7,700
Transfer In - CFD Sandcastle	2,846	2,947	3,053	3,162
Transfer In - CFD Bright Dev	1,803	1,867	1,934	2,003
Transfer In - CFD Merced Ren	1,636	1,695	1,755	1,818
Transfer In - CFD Big Valley	50	51	53	55
Transfer In - CFD Bellevue W	4,144	4,293	4,446	4,605
Transfer In - CFD Tuscany Imp	1,463	1,515	1,569	1,625
Transfer In - CFD Provance Im	1,984	2,055	2,128	2,204
Transfer In - CFD Alfarata	549	569	589	610
Transfer In - CFD Franco Imp	2,480	2,568	2,660	2,755
Transfer In - CFD Cottages Im	1,930	1,999	2,071	2,145
Transfer In - CFD Hartley Cr	260	269	278	288
Transfer In - CFD Crossing@R	275	284	294	305
Transfer In - CFD Moraga-Sp R	5,099	5,282	5,471	5,666
Transfer In - CFD Mission Ranch	461	477	494	512
Transfer In - CFD Cypress Ter	1,306	1,353	1,401	1,451
Transfer In - CFD Lantana Est	949	983	1,018	1,054
Transfer In - CFD Highland 30	161	166	172	178
Transfer In - Airport	10,947	11,339	11,744	12,164
Transfer In - Fleet Management	9,920	10,275	10,642	11,022
TOTAL TRANSFERS IN	537,649	576,811	576,789	704,257
Interdepartmental Direct Service				
Cost Reimbursement	77,031	78,753	91,830	95,813
TOTAL	\$ 2,407,352	\$ 2,586,335	\$ 2,649,272	\$ 3,037,408

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 672				
SUPPORT SERVICES FUND				
CHARGES FOR SERVICES				
Support Services Charges	\$ 3,291,829	\$ 3,585,593	\$ 3,366,950	\$ 3,563,943
Cost Recovery	2,600	60	300	300
GROUP TOTAL	3,294,429	3,585,653	3,367,250	3,564,243
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	54,412	133,464	25,480	38,040
OTHER REVENUE				
Unclassified	2,000	3,150		
Sale of Equipment	3,285	132	300	300
GROUP TOTAL	5,285	3,282	300	300
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	217,927	522,209	262,025	262,025
Transfer In - Development Services	34,604	59,980	32,297	32,297
Transfer In - Street/Light Maintenance		31,742	17,092	17,092
Transfer In - Public Works Admin	20,206	23,880	12,858	12,858
Transfer In - Measure "C"	69,585	82,236	44,281	44,281
Transfer In - Bell Station	1,389	1,642	884	884
Transfer In - Housing Admin	29,854	35,281	18,998	18,998
Transfer In - Vehicle Abatement	1,058	1,250	673	673
Transfer In - Wastewater	142,063	167,892	90,403	90,403
Transfer In - Water System	107,111	126,585	68,161	68,161
Transfer In - Refuse	149,596	176,796	95,198	95,198
Transfer In - Airport	5,830	6,890	3,710	3,710
Transfer In - Fleet Management	40,408	47,754	25,714	25,714
Transfer In - Parking Authority	6,543	7,733	4,164	4,164
GROUP TOTAL	826,174	1,291,870	676,458	676,458
Interdepartmental Direct Service				
Cost Reimbursement	122,469	132,858	138,035	143,249
TOTAL	\$ 4,302,769	\$ 5,147,127	\$ 4,207,523	\$ 4,422,290

FUND NO. 673
PC MAINTENANCE AND REPAIR

CHARGE FOR SERVICES				
Computer Replacement Charge	\$ 232,118	\$ 236,246	\$ 162,100	\$ 380,019
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	29,179	31,007	15,800	11,100
TOTAL	\$ 261,297	\$ 267,253	\$ 177,900	\$ 391,119

SOURCE OF REVENUE- ALL FUNDS

	Actual 2018-19	Actual 2019-20	Final Approved 2020-21	City Council Approved 2021-22
FUND NO. 674				
FLEET REPLACEMENT FUND				
<u>CHARGE FOR SERVICES</u>				
Vehicle Replacement Fee	\$ 1,903,715	\$ 1,895,805	\$ 1,865,326	\$ 2,247,755
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	627,788	655,400	327,010	247,290
GROUP TOTAL	627,788	655,400	327,010	247,290
<u>OTHER REVENUE</u>				
Sales of Equipment	23,531	14,006		
GROUP TOTAL	23,531	14,006	0	0
TOTAL	\$ 2,555,034	\$ 2,565,211	\$ 2,192,336	\$ 2,495,045

TOTAL CITY	\$ 186,724,077	\$ 198,108,728	\$ 192,387,827	225,381,344
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FUND NO. 930
PARKING AUTHORITY GENERAL FUND

<u>CHARGES FOR SERVICES</u>				
In-Lieu Parking Fees	\$ 67,225	\$ 65,000	\$ 65,000	\$ 71,500
Leased Parking Spaces	90,440	77,160	78,420	117,540
GROUP TOTAL	157,665	142,160	143,420	189,040
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	24,089	28,860	13,480	11,370
Rent of Facilities	100,644	91,372	91,500	97,356
GROUP TOTAL	124,733	120,232	104,980	108,726
TOTAL	\$ 282,398	\$ 262,392	\$ 248,400	\$ 297,766
TOTAL PARKING AUTHORITY FUNDS	\$ 282,398	\$ 262,392	\$ 248,400	\$ 297,766
TOTAL ALL FUNDS	\$ 187,006,475	\$ 198,371,120	\$ 192,636,227	\$ 225,679,110

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

	Estimated Fund Balance July 1, 2021	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 21-22	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2022
GOVERNMENTAL FUNDS									
GENERAL FUND									
001 General Operating	\$ 7,714,785 \$	38,730,337 \$	6,673,516 \$	1,556,850 \$	54,675,488 \$	46,016,269 \$	162,234 \$	5,347,312 \$	3,149,673
002 Cash Basis Fund	100,000				100,000				100,000
004 General Fund Reserve	13,171,623			802,460	13,974,083				13,974,083
Total	7,814,785	38,730,337	6,673,516	2,359,310	68,749,571	46,016,269	162,234	5,347,312	17,223,756
SPECIAL REVENUE FUNDS									
006 Downtown	23,210	79,520			102,730	79,419	23,311		-
007 Local Transportation Fund	229,838	88,303			318,141			318,141	-
009 2105 Gas Tax	200	498,839			499,039			499,039	-
010 2106 Gas Tax	70	222,402			222,402			222,472	-
011 2107 Gas Tax	44,341	634,430			678,771			678,771	-
012 2107.5 Gas Tax	7,743	7,500			15,243			7,743	7,500
013 Traffic Safety	63	4,500			4,563	4,563			-
017 Development Services	3,570,478	4,448,519	1,593,903	67,480	9,680,380	5,881,621	841,249	60,552	2,896,958
018 Community Development Block Grant	1,937,264	2,715,876			4,653,140	4,102,581	550,559		-
022 Streets and Streetlights	131,771	200,000	140,407	2,979,083	3,451,261	2,559,623	501,050	390,588	-
024 Recreation and Park Programs	69	572,350		1,460,943	2,033,362	1,910,460	112,560	10,342	-
025 Surface Transportation Program	3,228,252	983,090		43,148	4,254,490			4,254,490	-
027 Proposition 172	25,056	423,690			448,746			448,746	-
033 Housing-HOME Grants	1,077,686	1,701,004			2,778,690	2,328,964	449,726		-
034 Housing-BEGIN Program	102,077	4,230			106,307	106,307			-
035 Office Traffic Safety Grant		49,591			49,591	49,591			-
038 Supplemental Law Enforcement Services	82,769	134,331			217,100			217,100	-
041 1992 State Home Housing	195,517	9,990			205,507	205,507			-
042 1993 State Home Housing	282,731	28,900			311,631	311,631			-
044 Facilities Roadways	6,602,104	1,288,488			7,890,592				-
045 Facilities Traffic Signals	232,208	75,180			307,388		165,817	1,621,626	6,103,149
046 Facilities Fire	1,333,289	182,950			1,516,239		14,555		292,833
047 Facilities Police	2,280,565	254,584			2,535,149		26,724	3,446	1,489,515
048 Facilities Park	693,295	170,436			863,731		34,154		2,497,549
050 Justice Assistance Grant		2,253			2,253	2,253	26,493		837,238
051 PEG Access Fee	504,341	117,191			621,532	621,532			-
052 Housing-Cal Home Grant	279,778	5,780			285,558	288,408	17,150		-
053 Housing -BEGIN Grant	74,094	1,380			75,474	75,474			-
054 Facilities Roadways Developers	5,570,416	1,270,968			6,841,384		4,726	57,885	6,778,773
055 Facilities Traffic Developers	493,711	79,950			573,661		4,726		568,935

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

	Estimated Fund Balance July 1, 2021	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 21-22	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2022
056	1,926,037	193,620			2,119,657		4,726	949,915	1,165,016
057	1,579,165	240,184			1,819,349		4,726	3,446	1,811,177
058	(276,398)	160,166			(116,232)		4,726		(120,958)
059	54,257	8,290			62,547	62,547			-
061	2,960,070	7,386,871	92,145		10,439,086	8,010,266	594,394	169,934	1,664,492
062	3,450,689	60,420			3,511,109			525,358	2,985,751
063	16,262	108,104			124,366		16,167	10,054	-
065	212	679,068			679,270	98,145		679,270	-
066	26,281	1,050			27,331		6,443		-
069	165,584				165,584	20,888			-
070	544,799	35,469	1,218,835		1,799,103	155,278	10,306		-
071	2,093,799	34,859			2,128,658	1,706,724	73,381	18,998	-
073	124,686				124,686	1,916,598	212,060		-
074	2,353,636	38,050		945,000	3,336,686	110,592		124,686	-
075	546,786	329,520			876,306	803,871		72,435	-
076	2,935,316	1,723,711			4,659,027			4,659,027	-
077	106,268				106,268	106,268		289,699	-
078	2,378,301	1,322,630			3,700,931	3,411,232			-
079		2,854,300			2,854,300	2,854,300			-
080	7,558	50,000			57,558	55,646	223	1,689	-
082	27,446	19,110			46,556	46,556			-
083	561,361	597,206			1,158,567	913,193			245,374
084	715,144	597,206			1,312,350	1,064,016			248,334
085	548,775	597,206		2,362,040	3,508,021	3,196,383			311,638
086	1,369,291	1,192,513			2,561,804			2,362,040	199,764
100-153	1,649,724	1,088,105		84,650	2,822,479	1,026,452	245,790	35,314	1,514,923
150	266,798	-			266,798	266,798			-
155	1,859	61,170		24	63,053		3,571	59,482	-
156	31,218	785,136		313	816,667	718,535	98,132		-
157	26,952	1,593,982		635	1,621,569	1,479,550	142,019		-
158	40,113	178,872	6,162	186,355	411,502	397,295	9,360	4,847	-
159	2,749	90,353		36	93,138		3,571	89,567	-
160	5,565	200,899		80	206,544		3,571	202,973	-
161	1,722	61,564		22	63,308		3,571	59,737	-
162	3,330	125,531		53	128,914		3,571	125,343	-
163	1,276	43,630		17	44,923		3,571	41,352	-
164-204	3,486,865	1,564,290		204,457	5,255,612	1,565,288	161,812	250,034	3,278,478
299	531,695	20,611			552,306	552,306			-
773	4,224,810			1,755,000	5,979,810				-
Total	63,492,937	40,299,911	3,051,452	10,089,336	116,933,636	49,046,661	4,378,491	19,526,141	5,979,810
									43,962,343

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

	Estimated Fund Balance July 1, 2021	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 21-22	Estimated Expenditures	Admin.Exp. & Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2022
CAPITAL PROJECT FUNDS									
424 Parks & Community Service CIP	109,248	2,080		125,061	236,389	236,389			-
442 Park Reserve	1,396,126	291,725		727	1,688,578	1,286,274			402,304
445 Measure V Regional Project		7,595,349			7,595,349	7,595,349			-
448 Airport Industrial Park	295,744	5,480			301,224	181,599	3,516	116,109	-
449 Public Safety CIP Project	2,084,885	5,210		956,807	3,046,902	3,046,902			-
450 Streets and Signals Capital Improvements	814,555	199,679		11,028,566	12,042,800	11,999,652		43,148	-
461 Airport CIP	1,120			279,032	280,152	280,152			-
463 PCE Clean Up	693,251	15,760		250,000	959,011	959,011			-
464 MTBE Settlement	1,684,839	31,430			1,716,269	1,716,269			-
471 LMI Housing CIP	13,430	4,960			18,390	13,954		4,436	-
Total	7,093,198	8,151,673	-	12,640,193	27,885,084	27,315,551	3,516	163,693	402,304
DEBT SERVICE FUND									
333 North Merced Sewer Refunding Fund	39,814				39,814	39,293	521		-
338 Liberty Park Assessment District	25,062	470			25,532	25,198	334		-
340 16th Street Assessment District	14,980				14,980	14,785	195		-
342 Fahren's Park	568,762	327,129			895,891	325,545	883		569,463
343 Bellevue Ranch Development East	1,200,293	618,787			1,819,080	614,301	3,452		1,201,327
344 University Capital Charge		509,909			509,909	509,909			-
345 Bellevue Ranch Development West	944,061	485,726			1,409,787	460,994	3,602		945,191
346 Moraga Development CFD	694,158	336,882			1,031,040	338,178	1,800		691,062
361 Airport									-
380 Housing									-
Total	3,487,130	2,258,903	-	-	5,746,033	2,328,203	10,787	-	3,407,043
AGENCY AND TRUST FUNDS									
770 CFD Services Deposit Trust	25,797	490			26,287			2,735	23,552
779 Asset Forfeiture Trust	55,188	500			55,688				55,688
795 Wahnetta Hall Trust	167,497	3,310			170,807	3,529			167,278
Total	248,482	4,300	-	-	252,782	3,529	-	2,735	246,518
TOTAL GOVERNMENTAL FUNDS	\$ 82,136,532	\$ 89,445,124	\$ 9,724,968	\$ 25,088,839	\$ 219,567,086	\$ 124,710,213	\$ 4,555,028	\$ 25,039,881	\$ 65,261,964

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2021	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 21-22	Estimated Expenditures	Admin.Exp. & Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2022
PROPRIETARY TYPE FUNDS										
ENTERPRISE FUNDS										
550	Wastewater Treatment Lines Component	9,304,120	1,088,874			10,392,994	8,950,000			1,442,994
551	Wastewater Treatment Plant Component	16,789,096	3,460,465			20,249,561	15,971,743			4,277,818
552	Wastewater Revolving	133,407	2,490			135,897	135,897			-
553	Wastewater System	40,134,760	20,995,134	219,407	220,343	61,569,644	38,004,666	2,346,938	90,403	21,127,637
556	Restricted Water System	28,813,215	3,635,393			32,448,608	28,179,381			4,269,227
557	Water System	33,809,293	14,386,869		197,791	48,405,953	23,591,065	2,296,146	361,119	22,157,623
558	Refuse	9,776,805	20,113,555	34,451	89,567	30,014,378	19,360,366	1,986,783	315,541	8,351,688
561	Airport	428,123	1,378,871		41,352	1,848,346	1,049,474	56,165	245,874	496,833
562	Refuse Capital Equipment	631,314	290,098			921,412	551,118			370,294
566	Restricted Water Mains	6,427,005	671,365			7,098,370	6,252,581			845,789
	Total	146,247,138	66,035,114	253,858	549,053	213,085,163	142,046,291	6,686,032	1,012,937	63,339,903
INTERNAL SERVICE FUNDS										
029	Public Works Administration	100,458	4,530	2,234,022		2,339,010	2,315,771	6,164	17,075	-
666	Workers' Comp. Insurance	252,407	2,430,534			2,682,941	2,522,818	160,123		-
667	Liability Insurance	1,611,426	2,421,669		42,921	4,076,016	3,141,390	199,452	735,174	-
668	Unemployment Ins.	125,472	187,174			312,646	306,458	6,188		-
669	Employee Benefit	366,615	12,118,046			12,484,661	12,308,401	176,260		-
670	Fleet Management	405,487	4,357,662	41,968	100,000	4,905,117	4,558,941	309,440	36,736	-
671	Facilities Maintenance and Operation	83,063	2,237,338	95,813	704,257	3,120,471	3,011,042	109,429		-
672	Support Services	1,613,605	3,602,583	143,249	676,458	6,035,895	5,910,824	125,071		-
673	PC Replacement and Repair	315,541	391,119			706,660	706,660			-
674	Fleet Replacement	11,068,647	2,495,045			13,563,692	2,920,000		197,791	10,445,901
	Total	15,942,721	30,245,700	2,515,052	1,523,636	50,227,109	37,702,305	1,092,127	986,776	10,445,901
TOTAL PROPRIETARY FUNDS										
		162,189,859	96,280,814	2,768,910	2,072,689	263,312,272	179,748,596	7,778,159	1,999,713	73,785,804
TOTAL CITY FUNDS		\$ 244,326,391	\$ 185,725,938	\$ 12,493,878	\$ 27,161,528	\$ 482,879,358	\$ 304,458,809	\$ 12,333,187	\$ 27,039,594	\$ 139,047,768
PARKING AUTHORITY FUND										
930	General Fund	309,909	297,766			607,675	425,050	160,691	21,934	-
TOTAL ALL FUNDS		\$ 244,636,300	\$ 186,023,704	\$ 12,493,878	\$ 27,161,528	\$ 483,487,033	\$ 304,883,859	\$ 12,493,878	\$ 27,061,528	\$ 139,047,768

GENERAL FUND SUMMARY - FUND 001

RECEIPTS

Revenue:

Taxes	\$	35,373,594	
Licenses and Permits		19,535	
Fines, Forfeitures and Penalties		240,000	
Use of Money and Property		313,697	
From Other Agencies		297,134	
Charges for Services		872,745	
Other Revenue		<u>963,632</u>	\$ 38,080,337

Transfers In:

Development Services	28,255	
SLESF	217,100	
Abandoned Vehicle Abatement	1,016	
CFD Administration	59,482	
Prop 172	448,746	
Liability Insurance	735,174	
Airport Industrial Park	<u>67,077</u>	1,556,850

Proceeds from Debt	650,000
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Reimbursements:

Administrative Reimbursement	4,476,601	
Interdepartmental Direct Service		
Cost Reimbursement	<u>2,196,915</u>	<u>6,673,516</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

46,960,703

GENERAL FUND SUMMARY - FUND 001

EXPENDITURES

Recommended Appropriations:		
Salaries	33,943,882	
Materials, Supplies, and Services	8,600,214	
Acquisitions	99,893	
Debt Service	<u>2,292,324</u>	44,936,313
Administrative Reimbursement	57,740	
Interdepartmental Direct Service Cost	<u>104,494</u>	162,234
Transfers Out:		
Maintenance Districts	61,410	
Recreation and Parks Programs	1,335,600	
Facilities	<u>84,715</u>	1,481,725
TOTAL APPROPRIATIONS AND TRANSFERS		<u>46,580,272</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		380,431
Estimated Balance - July 1, 2021		<u>7,714,785</u>
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		<u>8,095,216</u>
Capital Projects - New	\$ 0	
- Carryover	<u>100,182</u>	100,182
Enterprise Resource Planning	262,025	
Ballot Measure	70,000	
Dispatch Radio Consoles	557,000	
Parks Hydro Excavator	40,000	
Civic Center HVAC Upgrade	29,876	
Vehicles - Fire Rental Inspection Program	144,000	
Painting of City Hall	100,000	
Community Funding	40,000	
Mechanics Tools	100,000	
Economic Development Opportunity Fund	945,000	
Trust 115-Pension	1,755,000	
General Fund Reserve - 30%	<u>802,460</u>	4,845,361
RECOMMENDED ENDING BALANCE - June 30, 2022		3,149,673
Less Committed Funds-5% Contingency Reserve		<u>2,329,014</u>
TOTAL AVAILABLE FUNDS - June 30, 2022		<u>\$ 820,659</u>

CASH BASIS FUND SUMMARY - FUND 002

Estimated Balance - July 1, 2021	\$ <u>100,000</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>100,000</u></u>
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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 of the city on a cash basis. A reserve shall be built up in this fund from any available sources in an amount which the city council deems sufficient with which to meet all lawful demands against the city for the first five months, or other necessary period, of the succeeding fiscal year prior to the receipt of ad valorem tax revenues. Transfers may be made by the city council from such fund to any other fund or funds of such sum or sums as may be required for the purpose of placing such funds, as nearly as possible, on a cash basis. All moneys so transferred from the cash basis fund shall be returned thereto before the end of the fiscal year."

GENERAL FUND RESERVE FUND SUMMARY - FUND 004

Revenue:

Transfers In:

General Fund

\$ 802,460

Estimated Balance - July 1, 2021

13,171,623

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 13,974,083

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

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

DOWNTOWN FUND SUMMARY - FUND 006

RECEIPTS

Revenue:

Taxes	\$	75,000
Use of Money and Property		1,420
Other Revenues		<u>3,100</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

79,520

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 62,619

Administrative Reimbursement \$ 1,249

Interdepartmental Direct Service Cost

Reimbursement 22,062 23,311

TOTAL APPROPRIATIONS AND TRANSFERS

85,930

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(6,410)

Estimated Balance - July 1, 2021

23,210

AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS

16,800

Capital Projects - New 10,000
- Carryover 6,800

16,800

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

LOCAL TRANSPORTATION - FUND 007

RECEIPTS

Revenue:

Use of Money and Property	\$	86,853
From Other Agencies		<u>1,450</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>88,303</u>
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EXPENDITURES

Transfers Out:	
Streets and Signals CIP	<u>318,141</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(229,838)
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Estimated Balance - July 1, 2021	<u>229,838</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>0</u></u>
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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.

2105 GAS TAX FUND SUMMARY - FUND 009

RECEIPTS

Revenue:

From Other Agencies \$ 498,839

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

498,839

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting 499,039

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(200)

Estimated Balance - July 1, 2021

200

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

2106 GAS TAX FUND SUMMARY - FUND 010

RECEIPTS

Revenue:

From Other Agencies	\$	<u>222,402</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>222,402</u>
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EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund		<u>222,472</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(70)
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Estimated Balance - July 1, 2021		<u>70</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Section 2106 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2106 of the Streets and Highways Code that states cities shall be apportioned a sum equal to revenues derived from an amount equivalent to \$0.0104 per gallon tax on gasoline. The above section provides that each city shall receive a fixed monthly apportionment of the gas tax of \$400. In addition to this fixed monthly amount, after counties receive their portion of the overall base sum, the balance is then apportioned on a monthly basis to cities based on population.

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

2107 GAS TAX FUND SUMMARY - FUND 011

RECEIPTS

Revenue:

From Other Agencies	\$ <u>634,430</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>634,430</u>
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EXPENDITURES

Transfers Out:

Street Maintenance/Lighting Fund	<u>678,771</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(44,341)
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Estimated Balance - July 1, 2021	<u>44,341</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>0</u></u>
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The Section 2107 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2107 of the Streets and Highway Code that states cities shall be apportioned a sum equal to the revenues derived from an amount equivalent to 3.9 cents per gallon of the motor vehicle fuel license tax. The above section provides that each city receives a monthly share of the revenues on a per capita basis.

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

2107.5 GAS TAX FUND SUMMARY - FUND 012

RECEIPTS

Revenue:

From Other Agencies	\$	<u>7,500</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>7,500</u>
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EXPENDITURES

Transfers Out:

Development Services		<u>7,743</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(243)
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Estimated Balance - July 1, 2021		<u>7,743</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>7,500</u></u>
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The Section 2107.5 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2107.5 of the Streets and Highway Code that states cities shall receive additional gas tax funds in fixed annual amounts based upon population.

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

TRAFFIC SAFETY FUND SUMMARY - FUND 013

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>4,500</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>4,500</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services		<u>4,563</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(63)
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Estimated Balance - July 1, 2021		<u>63</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Traffic Safety Fund is used to account for the collection and disbursement of funds received per the California Vehicle Code Section 42200 that requires fines and forfeitures which a city receives as a result of arrests by city officers for Vehicle Code violations to be deposited in a special city "Traffic Safety Fund."

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

DEVELOPMENT SERVICES FUND - FUND 017

RECEIPTS

Revenue:

Licenses and Permits	\$	2,495,000	
Charges For Services		1,908,232	
Use of Money and Property		44,280	
Other Revenue		<u>1,007</u>	\$ 4,448,519

Reimbursements:

Administrative Reimbursement		244,113	
Interdepartmental Direct Service Cost Reimbursement		<u>1,349,790</u>	1,593,903

Transfers In:

Gas Tax Fund 2107.5		7,743	
CFD Development Services		<u>59,737</u>	<u>67,480</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

6,109,902

EXPENDITURES

Recommended Appropriations:

Salaries		4,492,115	
Materials, Supplies, and Services		1,220,506	
Acquisitions		<u>169,000</u>	5,881,621

Administrative Reimbursement		445,735	
Interdepartmental Direct Service Cost		<u>395,514</u>	841,249

Transfers Out:

General Fund		28,255	
Support Services		<u>32,297</u>	<u>60,552</u>

TOTAL APPROPRIATIONS AND TRANSFERS

6,783,422

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(673,520)

Estimated Balance - July 1, 2021

3,570,478

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 2,896,958

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

HOUSING ADMINISTRATION AND OPERATIONS FUND SUMMARY - FUND 018

RECEIPTS

Revenue:

From Other Agencies	\$	2,619,076
Use of Money and Property		<u>96,800</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>2,715,876</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	4,102,581
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Interdepartmental Direct Service Cost	<u>550,559</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>4,653,140</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(1,937,264)
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Estimated Balance - July 1, 2021	<u>1,937,264</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>0</u></u>
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The Housing Administration and Operations Fund is used to account for the Community Development Block Grant, which provides programs and activities aimed at benefitting low and moderate income persons. The Block Grant is used for providing loans to low and moderate income persons for rehabilitation of dwelling units.

STREETS AND STREETLIGHTS FUND SUMMARY - FUND 022

RECEIPTS

Revenue:

Charges for Services	\$	100,000	
Other Revenue		<u>100,000</u>	\$ 200,000

Reimbursements:

Interdepartmental Direct Service Cost Reimbursement			140,407
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Transfers In:

2105 Gas Tax	499,039	
2106 Gas Tax	222,472	
2107 Gas Tax	678,771	
2103 Gas Tax	679,270	
2030 Gas Tax	412,397	
Measure C	125,000	
Measure V- Alternative Modes	72,435	
Measure V- Local Transportation	<u>289,699</u>	<u>2,979,083</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,319,490

EXPENDITURES

Recommended Appropriations:

Salaries	1,053,348	
Materials, Supplies, and Services	1,485,275	
Acquisition	<u>21,000</u>	2,559,623
Administrative Expense	246,480	
Interdepartmental Direct Service Cost	<u>254,570</u>	501,050

Transfers Out:

Facilities	373,496	
Support Serices	<u>17,092</u>	390,588

TOTAL APPROPRIATIONS AND TRANSFERS

3,451,261

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(131,771)

Estimated Balance - July 1, 2021

131,771

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 024

RECEIPTS

Revenue:

From Other Agencies	\$	272,090	
Charges For Services		276,710	
Use of Money and Property		1,500	
Other Revenue		<u>22,050</u>	\$ 572,350

Transfers In:

CFD Parks & Community Service	125,343	
General Fund	<u>1,335,600</u>	<u>1,460,943</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,033,293

EXPENDITURES

Recommended Appropriations:

Salaries	1,204,954	
Materials, Supplies, Services	<u>705,506</u>	1,910,460
Administrative Reimbursement	101,800	
Interdepartmental Direct Service Cost	<u>10,760</u>	112,560

Transfers Out:

Facilities		<u>10,342</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

2,033,362

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(69)

Estimated Balance - July 1, 2021

69

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 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.

SURFACE TRANSPORTATION PROGRAM FUND SUMMARY - FUND 025

RECEIPTS

Revenue:

From Other Agencies	\$	940,000	
Use of Money and Property		<u>43,090</u>	\$ 983,090

Transfers In:

Streets & Signals CIP			<u>43,148</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,026,238

EXPENDITURES

Transfer Out:

Streets and Signals CIP			<u>4,254,490</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(3,228,252)

Estimated Balance - July 1, 2021

3,228,252

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 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.

PROPOSITION 172 FUND SUMMARY - FUND 027

RECEIPTS

Revenue:

Taxes

\$ 423,690

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

423,690

EXPENDITURES

Transfers Out:

General Fund

448,746

TOTAL APPROPRIATIONS AND TRANSFERS

448,746

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(25,056)

Estimated Balance - July 1, 2021

25,056

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

PUBLIC WORKS ADMINISTRATION FUND SUMMARY - FUND 029

RECEIPTS

Revenue:

Use of Money and Property		\$	4,530
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Reimbursements:

Administrative Reimbursement	\$	1,413,005	
Interdepartmental Direct Service		<u>821,017</u>	<u>2,234,022</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,238,552

EXPENDITURES

Recommended Appropriations:

Salaries		1,626,565	
Materials, Supplies, and Services		<u>689,206</u>	<u>2,315,771</u>

Interdepartmental Direct Service Cost			6,164
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Transfers Out:

Support Services		12,858	
Facilities		<u>4,217</u>	<u>17,075</u>

TOTAL APPROPRIATIONS AND TRANSFERS

2,339,010

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(100,458)

Estimated Balance - July 1, 2021

100,458

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

The Public Works Administration Fund is used to account for administrative costs for all Public Works Operations, Safety Specialist and all Public Works clerical support.

HOME GRANTS FUND SUMMARY - FUND 033

RECEIPTS

Revenue:

Intergovernmental	\$	1,480,288
Use of Money and Property		<u>220,716</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,701,004

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	2,328,964
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Interdepartmental Direct Service Cost	<u>449,726</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

2,778,690

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,077,686)

Estimated Balance - July 1, 2021

1,077,686

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

BEGIN GRANT FUND SUMMARY - FUND 034

RECEIPTS

Revenue:

Use of Money and Property \$ 4,230

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION 4,230

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 106,307

Interdepartmental Direct Service Cost 0

TOTAL APPROPRIATIONS AND TRANSFERS 106,307

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (102,077)

Estimated Balance - July 1, 2021 102,077

RECOMMENDED ENDING BALANCE - June 30, 2022 \$ 0

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

OFFICE OF TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 035

RECEIPTS

Revenue:

Intergovernmental	\$	<u>49,591</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

49,591

EXPENDITURES

Recommended Appropriations:

Salaries	\$	45,316	
Materials, Supplies, and Services		<u>4,275</u>	<u>49,591</u>

TOTAL APPROPRIATIONS

49,591

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2021

0

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

The Office of Traffic Safety Grant Fund is used to account for the Office of Traffic Safety grant funds.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND SUMMARY - FUND 038

RECEIPTS

Revenue:

Use of Money and Property	\$	470
From Other Agencies		133,861

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

134,331

EXPENDITURES

Transfer Out:

General Fund		217,100
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TOTAL APPROPRIATIONS AND TRANSFERS

217,100

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(82,769)

Estimated Balance - July 1, 2021

82,769

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

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

This revenue comes from the motor vehicle license fee revenue.

1992 STATE HOME HOUSING FUND SUMMARY - FUND 041

RECEIPTS

Revenue:

Use of Money and Property

\$ 9,990

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

9,990

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

205,507

TOTAL APPROPRIATIONS AND TRANSFERS

205,507

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(195,517)

Estimated Balance - July 1, 2021

195,517

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

1993 STATE HOME HOUSING FUND SUMMARY - FUND 042

RECEIPTS

Revenue:

Use of Money and Property

\$ 28,900

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

28,900

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

311,631

TOTAL APPROPRIATIONS AND TRANSFERS

311,631

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(282,731)

Estimated Balance - July 1, 2021

282,731

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

The 1993 State Home Investment Partnership Program (HOME) Housing Fund is used to account for loan repayments on loans from Grants received in prior years.

FACILITIES ROADWAY FUND SUMMARY - FUND 044

RECEIPTS

Revenue:

Charges For Services	\$	1,185,358
Use of Money and Property		<u>103,130</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,288,488

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	161,091	
Interdepartmental Direct Service Cost		<u>4,726</u>	165,817

Transfer Out:

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

1,787,443

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(498,955)

Estimated Balance - July 1, 2021

6,602,104

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 6,103,149

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.

FACILITIES TRAFFIC SIGNALS FUND SUMMARY - FUND 045

RECEIPTS

Revenue:

Charges For Services	\$	72,330
Use of Money and Property		<u>2,850</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

75,180

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	9,829	
Interdepartmental Direct Service Cost		<u>4,726</u>	14,555

TOTAL APPROPRIATIONS AND TRANSFERS

14,555

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

60,625

Estimated Balance - July 1, 2021

232,208

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 292,833

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.

FACILITIES FIRE FUND SUMMARY - FUND 046

RECEIPTS

Revenue:

Charges For Services	\$	161,870
Use of Money and Property		<u>21,080</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

182,950

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	21,998	
Interdepartment Direct Cost Reimbursement		<u>4,726</u>	26,724

TOTAL APPROPRIATIONS AND TRANSFERS

26,724

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

156,226

Estimated Balance - July 1, 2021

1,333,289

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 1,489,515

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.

FACILITIES POLICE FUND SUMMARY - FUND 047

RECEIPTS

Revenue:

Charges For Services	\$	216,544
Use of Money and Property		<u>38,040</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

254,584

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	29,428	
Interdepartmental Direct Service Cost		<u>4,726</u>	34,154

Transfer Out:

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

37,600

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

216,984

Estimated Balance - July 1, 2021

2,280,565

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 2,497,549

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.

FACILITIES PARKS FUND SUMMARY - FUND 048

RECEIPTS

Revenue:

Charges For Services	\$	160,166
Use of Money and Property		<u>10,270</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

170,436

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	21,767	
Interdepartment Direct Cost Reimbursement		<u>4,726</u>	26,493

TOTAL APPROPRIATIONS AND TRANSFERS

26,493

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

143,943

Estimated Balance - July 1, 2021

693,295

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 837,238

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.

JUSTICE ASSISTANCE GRANT - FUND 050

RECEIPTS

Revenue:

From Other Agencies

\$ 2,253

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,253

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services

2,253

TOTAL APPROPRIATIONS AND TRANSFERS

2,253

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2021

0

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

PEG ACCESS FEE - FUND 051

RECEIPTS

Revenue:

Taxes	\$	109,501
Use of Money and Property		<u>7,690</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

117,191

EXPENDITURES

Recommended Appropriations:

Machinery/Equipment	<u>19,500</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

19,500

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

97,691

Estimated Balance - July 1, 2021

504,341

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

602,032

Capital Projects - New

\$ 591,921

- Carryover

10,111

602,032

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

CAL HOME GRANT - FUND 052

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>5,780</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

5,780

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	268,408
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Interdepartmental Direct Service Cost Reimburse	<u>17,150</u>
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TOTAL APPROPRIATIONS

285,558

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(279,778)

Estimated Balance - July 1, 2021

279,778

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

BEGIN GRANT - FUND 053

RECEIPTS

Revenue:

Use of Money and Property

\$ 1,380

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,380

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

75,474

TOTAL APPROPRIATIONS

75,474

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(74,094)

Estimated Balance - July 1, 2021

74,094

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

FACILITIES ROADWAY DEVELOPER FUND SUMMARY - FUND 054

RECEIPTS

Revenue:

Charges For Services	\$	1,185,358
Use of Money and Property		<u>85,610</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,270,968</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		4,726
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Transfer Out:

Streets/Signals CIP		<u>57,885</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>62,611</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		1,208,357
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Estimated Balance - July 1, 2021		<u>5,570,416</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>6,778,773</u></u>
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The Facilities Roadway Developer Fund is used to account for the facilities fees collected for the project category Roadways, Bridges and Railroad Crossing to be used for developer reimbursement of PFFP installed improvements.

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

FACILITIES TRAFFIC SIGNALS DEVELOPER FUND SUMMARY - FUND 055

RECEIPTS

Revenue:

Charges For Services	\$	72,330
Use of Money and Property		7,620
		<hr/>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<hr/>	79,950
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		<hr/>	4,726
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TOTAL APPROPRIATIONS AND TRANSFERS		<hr/>	4,726
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			75,224
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Estimated Balance - July 1, 2021		<hr/>	493,711
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<hr/> <hr/>	568,935
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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.

FACILITIES FIRE DEVELOPER FUND SUMMARY - FUND 056

RECEIPTS

Revenue:

Charges For Services	\$	161,870
Use of Money and Property		31,750
		<hr/>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<hr/>	193,620
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	4,726
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Transfer Out:

Public Safety CIP	949,915
	<hr/>

TOTAL APPROPRIATIONS AND TRANSFERS	<hr/>	954,641
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(761,021)
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Estimated Balance - July 1, 2021	<hr/>	1,926,037
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<hr/> <hr/> 1,165,016
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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.

FACILITIES POLICE DEVELOPER FUND SUMMARY - FUND 057

RECEIPTS

Revenue:

Charges For Services	\$	216,544
Use of Money and Property		23,640
		<hr/>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

240,184

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	4,726
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Transfer Out:

Public Safety CIP	3,446
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TOTAL APPROPRIATIONS AND TRANSFERS

8,172

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

232,012

Estimated Balance - July 1, 2021

1,579,165

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 1,811,177

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.

FACILITIES PARKS DEVELOPER FUND SUMMARY - FUND 058

RECEIPTS

Revenue:

Charges For Services	\$	<u>160,166</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>160,166</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		<u>4,726</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>4,726</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		155,440
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Estimated Balance - July 1, 2021		<u>(276,398)</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>(120,958)</u></u>
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The Facilities Parks Developer Fund is used to account for the facilities fees collected for the project category Parks, Recreation and Bikeways to be used for developer reimbursements of PFFP installed improvements.

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

NEIGHBORHOOD STABILIZATION (NSP1) - FUND 059

RECEIPTS

Revenue:

Use of Money and Property

\$ 8,290

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

8,290

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

62,547

TOTAL APPROPRIATIONS

62,547

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(54,257)

Estimated Balance - July 1, 2021

54,257

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

MEASURE "C" FUND SUMMARY - FUND 061

RECEIPTS

Revenue:

Taxes	\$	7,354,121	
Return on Use of Money/Property		<u>32,750</u>	\$ 7,386,871

Reimbursements:

Administrative Reimbursement			<u>92,145</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

7,479,016

EXPENDITURES

Recommended Appropriations:

Salaries	6,300,236	
Materials, Supplies, and Services	701,766	
Acquisitions	<u>8,264</u>	7,010,266

Administrative Reimbursement		594,394
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Transfer Out

Street Maintenance/Lights	125,000	
Support Services	44,281	
Facilities	<u>653</u>	<u>169,934</u>

TOTAL APPROPRIATIONS AND TRANSFERS

7,774,594

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(295,578)

Estimated Balance - July 1, 2021

2,960,070

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

2,664,492

Capital Projects - New	1,000,000	
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Carryover	<u>0</u>	<u>1,000,000</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 1,664,492

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

DEVELOPER CAPITAL FEE SUMMARY - FUND 062

RECEIPTS

Revenue:

Use of Money and Property	\$	60,420
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EXPENDITURES

Transfer Out:

Streets/Signals CIP		<u>525,358</u>
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TOTAL APPROPRIATIONS

	<u>525,358</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

	(464,938)
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Estimated Balance - July 1, 2021

	<u>3,450,689</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022

\$	<u><u>2,985,751</u></u>
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The Developer Capital Fee Fund is used to track developer agreement fees due to the City for Improvements.

BELL STATION FACILITY FUND SUMMARY - FUND 063

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>108,104</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>108,104</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		98,145
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Administrative Reimbursement	\$	1,459
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Interdepartmental Direct Service Cost		<u>14,708</u>
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Transfer Out:

Support Services		884
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Facilities		<u>9,170</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>124,366</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(16,262)
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Estimated Balance - July 1, 2021		<u>16,262</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<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.

2103 GAS TAX FUND SUMMARY - FUND 065

RECEIPTS

Revenue:

Taxes	\$	<u>679,058</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>679,058</u>
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EXPENDITURES

Transfer Out:

Street Maintenance		<u>679,270</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>679,270</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(212)
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Estimated Balance - July 1, 2021		<u>212</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The 2103 Gas Tax Fund is used to account for funds received under Revenue and Taxation Code 2103- Motor Vehicle Fuel Tax. These funds replace the former Proposition 42 Gasoline Sales Tax allocations and are from the new gasoline excise tax effective July 1, 2010.

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

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

NEIGHBORHOOD PROGRAM (NSP3) FUND SUMMARY - FUND 066

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>1,050</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,050</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		20,888
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Interdepartmental Direct Cost Reimbursement		<u>6,443</u>
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TOTAL APPROPRIATIONS		<u>27,331</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(26,281)
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Estimated Balance - July 1, 2021		<u>26,281</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<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 069

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	155,278
Interdepartmental Direct Cost Reimbursement		<u>10,306</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>165,584</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(165,584)
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Estimated Balance - July 1, 2021		<u>165,584</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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CalHOME 2012 Fund is used to account for the funds received under the CalHome grant.

HOUSING ADMINISTRATION FUND SUMMARY- FUND 070

RECEIPTS

Revenue:

Charges for Services	\$	35,469
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Reimbursements:

Interdepartmental Direct Cost Reimbursement		<u>1,218,835</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,254,304

EXPENDITURES

Recommended Appropriations:

Salaries	\$	404,301	
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Materials, Supplies, and Services		<u>1,302,423</u>	1,706,724
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Administrative Reimbursement		48,381	
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Interdepartmental Direct Cost Reimbursement		<u>25,000</u>	73,381
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Transfers Out:

Support Services			<u>18,998</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

1,799,103

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(544,799)

Estimated Balance - July 1, 2021

544,799

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

LMI HOUSING FUND SUMMARY - FUND 071

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>34,859</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>34,859</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		1,916,598
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Interdepartmental Direct Cost Reimbursement	\$ 184,651	
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Administrative Reimbursement	<u>27,409</u>	<u>212,060</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>2,128,658</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(2,093,799)</u>
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Estimated Balance - July 1, 2021		<u>2,093,799</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<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.

REVENUE STABILIZATION FUND SUMMARY - FUND 073

EXPENDITURES

Transfer Out:

Parks & Community Services

\$ 124,686

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(124,686)

Estimated Balance - July 1, 2021

124,686

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

On May 6, 2019, City Council adopted Revenue Stabilization Fund Policy. The Revenue Stabilization Fund is use to track available reserve funds. The funding is proposed to come from a portion of General Fund unappropriated balance in excess of the Government Finance Officers Association recommended minimum reserve balance via the budget process or at City Council discretion. This fund can be used at City Council discretion for mitigating unanticipated General Fund revenue shortfalls in order to maintain the current level of city services and programs or provide revenue for emergency circumstances such as a natural disaster. Per the adopted Policy, the maximum amount to accumulate is \$20,000,000.

ECONOMIC DEVELOPMENT OPPORTUNITY FUND SUMMARY - FUND 074

RECEIPTS

Revenue:

Use of Money and Property	\$	38,050
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Transfers In:

General Fund		<u>945,000</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>983,050</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		<u>100,000</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>883,050</u>
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Estimated Balance - July 1, 2021		<u>2,353,636</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		<u>3,236,686</u>
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Capital Projects - New	\$	0
Carryover		<u>10,592</u>
		<u>10,592</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>3,226,094</u></u>
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On April 2, 2018, the City Council adopted the Economic Development Opportunity Fund Policy. The Economic Development Opportunity Fund was established to support extraordinary economic development opportunities that create and retain employment as well as create significant capital investments. The fund is used to account for amounts received via the budget process from the General Fund, interest earnings and other resources. Expenditures from this fund will be used to retain or expand local businesses and jobs, diversify the local economy and encourage growth, increase the tax base, facilitate development and offset increased cost of development and other identifiable goals established by the City. Per the adopted policy, the maximum amount to accumulate is \$5,000,000.

MEASURE "V" ALTERNATIVE MODES FUND SUMMARY - FUND 075

RECEIPTS

Revenue:

Use of Money and Property	\$	9,520
General Sales and Use		<u>320,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>329,520</u>
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EXPENDITURES

Transfer Out:

Street Maintenance/Lighting Fund		<u>72,435</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>257,085</u>
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Estimated Balance - July 1, 2021		<u>546,786</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		803,871
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Capital Projects - New	\$	432,116	
- Carryover		<u>371,755</u>	<u>803,871</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Measure "V" Alternative Modes fund is used to account for 20% of the ½ cent transportation sales tax approved by voters in November 2016 and sunsets in 2047. Its purpose is to fund projects that provide alternative transportation, including bicycle, pedestrian, passenger rail or other modes of transportation that reduce single-occupant vehicle use. Amounts may be used for new projects or programs as well as for safety improvements, maintenance or operation of existing projects or programs. Each year, the city will receive funding based on a formula using a base amount, population and road miles.

2030 GAS TAX FUND SUMMARY - FUND 076

RECEIPTS

Revenue:

From Other Agencies	\$	1,692,811
Use of Money and Property		<u>30,900</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>1,723,711</u>
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EXPENDITURES

Transfers Out:

Streets and Signals	\$	4,246,630	
Street Maintenance/Lighting Fund		<u>412,397</u>	<u>4,659,027</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(2,935,316)
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Estimated Balance - July 1, 2021	<u>2,935,316</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>0</u></u>
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The Section 2030 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2030 of the Streets and Highways Code that states cities shall be apportioned transportation taxes through the Road Maintenance and Rehabilitation Account derived from an amount equivalent to \$0.20 per gallon for diesel fuel and \$0.12 per gallon tax on gasoline.

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

SUBSTANDARD HOUSING FUND SUMMARY - FUND 077

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	<u>106,268</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>106,268</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(106,268)
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Estimated Balance - July 1, 2021		<u>106,268</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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Substandard Housing Fund is used to account for the funds received for use in remediating substandard housing.

MEASURE "V" LOCAL TRANSPORTATION FUND SUMMARY - FUND 078

RECEIPTS

Revenues:

Use of Money and Property	\$	42,630
General Sales and Use		<u>1,280,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>1,322,630</u>
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EXPENDITURES

Transfer Out:

Street Maintenance/Lighting Fund	<u>289,699</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	1,032,931
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Estimated Balance - July 1, 2021	<u>2,378,301</u>
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AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS	3,411,232
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Capital Projects - New	\$	1,851,083	
- Carryover		<u>1,560,149</u>	<u>3,411,232</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Measure "V" Local Transportation fund is used to account for 80% of the ½ cent transportation sales tax approved by voters in November 2016 and sunsets in 2047. Its purpose is to fund projects that maintain or rehabilitate transportation systems. Amounts may be used for new projects or programs as well as for safety improvements, maintenance or operation of existing projects or programs. Examples of the types of uses are pothole repair, repaving streets, bridge repair or replacement, traffic signals, improve sidewalks and adding lanes to existing streets or roads. Each year, the city will receive funding based on a formula using a base amount, population and road miles.

AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES FUND SUMMARY - FUND 079

RECEIPTS

Revenue:

From Other Agencies	\$	2,854,300
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,854,300
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AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		2,854,300
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Estimated Balance - July 1, 2021		0
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Capital Projects - New	\$	0
- Carryover		2,854,300

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	0
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The Affordable Housing Sustainable Communities Fund is used to account for funds received from the State of California Strategic Growth Council (SGC) and the Department of Housing and Community Development (HCD) under the Affordable Housing Sustainable Communities Program (AHSC). The funds have been allocated for the Childs Avenue and B Street affordable housing project.

VEHICLE ABATEMENT FUND SUMMARY - FUND 080

RECEIPTS

Revenue:

Charges For Services	\$	50,000
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

50,000

EXPENDITURES

Recommended Appropriations:

Salaries	\$	24,807	
Materials, Supplies, and Services		30,839	55,646

Administrative Reimbursement			223
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Transfer Out:

General Fund		1,016	
Support Services		673	1,689

TOTAL APPROPRIATIONS AND TRANSFERS

57,558

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(7,558)

Estimated Balance - July 1, 2021

7,558

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

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

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

CERTIFIED ACCESS SPECIALIST (CAsp) FUND SUMMARY - FUND 082

RECEIPTS

Revenue:

Other Revenue	\$ 18,000
Use of Money and Property	<u>1,110</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

19,110

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>46,556</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(27,446)

Estimated Balance - July 1, 2021

27,446

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

MEASURE "Y" POLICE FUND SUMMARY- FUND 083

RECEIPTS

Revenue:

Taxes		\$	593,406
Use of Money and Property			<u>3,800</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

597,206

EXPENDITURES

Recommended Appropriations:

Salaries	\$	372,789	
Materials, Supplies, and Services		151,693	
Acquisitions		<u>388,711</u>	<u>913,193</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(315,987)

Estimated Balance - July 1, 2021

561,361

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 245,374

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

MEASURE "Y" FIRE FUND SUMMARY - FUND 084

RECEIPTS

Revenue:

Taxes		\$ 593,406
Use of Money and Property		<u>3,800</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>597,206</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$ 587,060	
Acquisitions	<u>476,956</u>	<u>1,064,016</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(466,810)
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Estimated Balance - July 1, 2021		<u>715,144</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022		<u><u>\$ 248,334</u></u>
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The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure Y tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

MEASURE "Y" PARKS & RECREATION FUND SUMMARY - FUND 085

RECEIPTS

Revenue:		
Taxes	\$	593,406
Use of Money and Property		3,800
		<hr/>
Transfer In:		
Measure Y Discretionary		2,362,040
		<hr/>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<hr/>	2,959,246
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EXPENDITURES

Recommended Appropriations:			
Salaries	\$	314,962	
Materials, Supplies, and Services		984,421	
Acquisitions		20,000	1,319,383

TOTAL APPROPRIATIONS AND TRANSFERS		<hr/>	1,319,383
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,639,863
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Estimated Balance - July 1, 2021		<hr/>	548,775
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			2,188,638
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Capital Projects - New	\$	1,855,000	
- Carryover		22,000	
		<hr/>	<hr/>
			1,877,000

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<hr/>	<hr/>	311,638
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The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure Y tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

MEASURE "Y" DISCRETIONARY FUND SUMMARY - FUND 086

RECEIPTS

Revenue:

Taxes	\$	1,186,813
Use of Money and Property		<u>5,700</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>1,192,513</u>
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EXPENDITURES

Recommended Appropriations:

Transfer Out:

Measure Y Parks & Recreation	<u>2,362,040</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>2,362,040</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(1,169,527)
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Estimated Balance - July 1, 2021	<u>1,369,291</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>199,764</u></u>
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The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure Y tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

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

RECEIPTS

Revenue:

Fines, Forfeitures and Assessments	\$	1,088,105
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Transfers In:

General Fund	\$ 61,410	
Water	37	
CFD	5,433	
Parking Authority	17,770	84,650

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,172,755

EXPENDITURES

Recommended Appropriations:

Salaries	87,591	
Materials, Supplies, and Services	927,760	
Pump Replacement Amortization	11,101	1,026,452
Interdepartmental Direct Cost Reimbursement	182,546	
Administrative Reimbursement	63,244	245,790

Transfer Out:

Facilities		35,314

TOTAL APPROPRIATIONS AND TRANSFERS

1,307,556

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(134,801)

Estimated Balance - July 1, 2021

1,649,724

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 1,514,923

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

COMMUNITY FACILITIES DISTRICT FORMATION FUND SUMMARY - FUND 150

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

\$ 266,798

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(266,798)

Estimated Balance - July 1, 2021

266,798

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT ADMINISTRATION FUND SUMMARY - FUND 155

RECEIPTS

Revenue:

Special Tax	\$	61,170
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Transfers In:

CFD Services		24
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

61,194

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	3,571
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Transfers Out:

General Fund	59,482
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TOTAL APPROPRIATIONS AND TRANSFERS

63,053

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,859)

Estimated Balance - July 1, 2021

1,859

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY FIRE FUND SUMMARY - FUND 156

RECEIPTS

Revenue:

Special Tax	\$	785,136
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Transfers In:

CFD Service		<u>313</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

785,449

EXPENDITURES

Recommended Appropriations:

Salaries	\$	558,512	
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Materials, Supplies and Services		<u>160,023</u>	718,535
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Interdepartmental Direct Service Cost		3,571	
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Administrative Reimbursement		<u>94,561</u>	<u>98,132</u>
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TOTAL APPROPRIATION AND TRANSFERS

816,667

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(31,218)

Estimated Balance - July 1, 2021

31,218

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY POLICE FUND SUMMARY - FUND 157

RECEIPTS

Revenue:

Special Tax	\$	1,593,982
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Transfers In:

CFD Service		<u>635</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,594,617

EXPENDITURES

Recommended Appropriations:

Salaries	\$	1,280,818	
Materials, Supplies and Services		<u>198,732</u>	1,479,550

Interdepartmental Direct Service Cost		3,571	
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Administrative Reimbursement		<u>138,448</u>	<u>142,019</u>
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TOTAL APPROPRIATION AND TRANSFERS

1,621,569

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(26,952)

Estimated Balance - July 1, 2021

26,952

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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 158

RECEIPTS

Revenue:

Special Tax	\$	177,761	
Use of Money and Property		<u>1,111</u>	\$ 178,872

Reimbursements:

Interdepartmental Direct Service Cost Reimbursement			6,162
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Transfers In:

CFD Bellevue Ranch East	10,905		
CFD Compass Pointe	84,049		
CFD Sandcastle	57,873		
CFD Moraga	33,457		
CFD Service	<u>71</u>		<u>186,355</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

371,389

EXPENDITURES

Recommended Appropriations:

Salaries	207,555		
Materials, Supplies and Services	181,740		
Acquisitions	<u>8,000</u>		<u>397,295</u>

Interdepartmental Direct Service Cost			9,360
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Transfer Out:

Facilities			<u>4,847</u>
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TOTAL APPROPRIATION AND TRANSFERS

411,502

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(40,113)

Estimated Balance - July 1, 2021

40,113

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT STREET TREES FUND SUMMARY - FUND 159

RECEIPTS

Revenue:

Special Tax	\$	90,269
Use of Money and Property		84

Transfers In:

CFD Services		36
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

90,389

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost		3,571
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Transfers Out:

Refuse		89,567
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TOTAL APPROPRIATIONS AND TRANSFERS

93,138

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(2,749)

Estimated Balance - July 1, 2021

2,749

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

The Community Facilities District Street Trees Fund is used to account for certain public services including parkway and street tree maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

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

RECEIPTS

Revenue:

Special Tax	\$	200,899
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Transfers In:

CFD Service		80
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

200,979

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost		3,571
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Transfers Out:

CFD Bellevue East	\$	41,754
CFD Compass Pointe Apts		13,522
CFD Sandcastle		12,482
CFD Bright Development		7,850
CFD Merced Renaissance		3,997
CFD Big Valley		277
CFD Bellevue West		27,897
CFD University Park Imp		5,210
CFD Tuscany		3,656
CFD Provance Imp		8,352
CFD Alfarata Ranch		476
CFD Franco		8,638
CFD Cottages Imp		2,106
CFD Tuscany East		1,872
CFD Hartley Crossing		1,311
CFD Crossing at River Oaks		554
CFD Mohammed Apts		1,041
CFD Sunnyview Apts		4,209
CFD University Park II		5,097
CFD Moraga		20,294
CFD Mission Ranch		2,103
CFD Cypress Terrance 6&7		3,732
CFD Cypress East		4,022
CFD Meadows		2,864
CFD Lantana Estates		2,388
CFD Meadows #2		556
CFD Paseo		242
CFD Highland Park		2,488
CFD Mansionette Estates #5		757
CFD Compass Pointe Apts		78
CFD Merced Station		12,401
CFD Stoneridge South		747
		<u>202,973</u>

TOTAL APPROPRIATIONS AND TRANSFERS

206,544

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(5,565)

Estimated Balance - July 1, 2021

5,565

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT DEVELOPMENT SERVICES FUND SUMMARY - FUND 161

RECEIPTS

Revenue:

Special Tax	\$	61,514	
Use of Money and Property		<u>50</u>	\$ 61,564

Transfers In:

CFD Service			<u>22</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>61,586</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost			3,571
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Transfers Out:

Development Services			<u>59,737</u>
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TOTAL APPROPRIATIONS AND TRANSFERS			<u>63,308</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			<u>(1,722)</u>
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Estimated Balance - July 1, 2021			<u>1,722</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$		<u><u>0</u></u>
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The Community Facilities District Development Services Fund is used to account for certain public services including costs of personnel that are likely to benefit the property.

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

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

RECEIPTS

Revenue:

Special Tax	\$	125,407	
Use of Money and Property		<u>124</u>	\$ 125,531

Transfers In:

CFD Service		<u>53</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>125,584</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	3,571
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Transfers Out:

Parks & Community Services	<u>125,343</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>128,914</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(3,330)
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Estimated Balance - July 1, 2021	<u>3,330</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <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 163

RECEIPTS

Revenue:

Special Tax	\$	43,591	
Use of Money and Property		<u>39</u>	\$ 43,630

Transfers In:

CFD Service			<u>17</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

43,647

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost		3,571
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Transfers Out:

Airport		<u>41,352</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

44,923

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,276)

Estimated Balance - July 1, 2021

1,276

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

The Community Facilities District Airport Fund is to account for certain public services including airport operation and maintenance, and other services authorized, including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND SUMMARY - FUNDS 164 -204

RECEIPTS

Revenue:

Special Tax	\$	1,564,290
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Transfers In:

CFD Street Maintenance	\$	202,973	
CFD Services		1,484	204,457
		<hr/>	<hr/>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<hr/>	1,768,747
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	1,565,288
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Interdepartmental Direct Service Cost	161,812
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Transfers Out:

CFD-Parks Maintenance	186,284	
Maintenance District	5,433	
Facilities	58,317	250,034
	<hr/>	<hr/>

TOTAL APPROPRIATIONS AND TRANSFERS	<hr/>	1,977,134
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	<hr/>	(208,387)
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Estimated Balance - July 1, 2021	<hr/>	3,486,865
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<hr/> <hr/> 3,278,478
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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.

MAINTENANCE DISTRICTS PUMP REPLACEMENT FUND - FUND 299

RECEIPTS

Revenue:

Charges For Services	\$	11,101
Use of Money and Property		<u>9,510</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	20,611
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EXPENDITURES

Recommended Appropriations:

Acquisitions	<u>552,306</u>
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TOTAL APPROPRIATION AND TRANSFERS	<u>552,306</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(531,695)
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Estimated Balance - July 1, 2021	<u>531,695</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>0</u></u>
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The Maintenance Districts Pump Replacement Fund is used to account for the accumulation of funds for the replacement of pumps used in pumping storm water from collection basins located in maintenance districts.

NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 333

RECEIPTS

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	39,293
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Administrative Reimbursement		<u>521</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>39,814</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(39,814)
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Estimated Balance - July 1, 2021		<u>39,814</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The North Merced Sewer Improvement Assessment District Fund used to account for the collection of assessments on parcel holders in the North Merced Sewer Improvement Area. Bonds have been paid off and remaining dollars are for collection of remaining assessments that are delinquent.

LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 338

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>470</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>470</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		25,198
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Administrative Reimbursement		<u>334</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>25,532</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(25,062)
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Estimated Balance - July 1, 2021		<u>25,062</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Liberty Park Assessment District Fund is used to account for the debt service for the Liberty Park Assessment District. Assessments collected are accumulated for the payment of scheduled debt service. Bonds have been paid off and remaining dollars are for collection of remaining assessment that are delinquent.

16TH STREET ASSESSMENT DISTRICT FUND SUMMARY - FUND 340

RECEIPTS

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	14,785
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Administrative Reimbursement		195
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TOTAL EXPENDITURES		14,980
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(14,980)
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Estimated Balance - July 1, 2021		14,980
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	0
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The 16th Street Assessment District Fund is used to account for the debt service for the 16th Street Assessment District. Assessments collected are accumulated for the payment of scheduled debt service. Bonds have been paid off and remaining dollars are for collection of remaining assessment that are delinquent.

FAHREN'S PARK DEBT SERVICE FUND SUMMARY - FUND 342

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	326,729
Use of Money and Property		<u>400</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

327,129

EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	305,000	
- Interest		15,860	
- Trustee Fees		2,000	
Materials, Supplies, and Services		<u>2,685</u>	325,545

Administrative Reimbursement		<u>883</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>326,428</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

701

Estimated Balance - July 1, 2021		<u>568,762</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>569,463</u></u> (1)
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The Fahren's Park Debt Service Fund is used to account for the debt service for the Fahren's Park Assessment District.

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

BELLEVUE RANCH DEVELOPMENT EAST - FUND 343

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>618,787</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

618,787

EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	420,000	
- Interest		176,913	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>13,388</u>	614,301

Administrative Reimbursement		1,740	
Cost Reimbursement		<u>1,712</u>	<u>3,452</u>

TOTAL APPROPRIATION AND TRANSFERS			<u>617,753</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,034

Estimated Balance - July 1, 2021

1,200,293

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 1,201,327 (1)

The Bellevue Ranch Development East Fund is used to account for the debt service for the Bellevue Ranch Development Assessment District.

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

UNIVERSITY CAPITAL CHARGE - FUND 344

RECEIPTS

Revenue:

Charges for Services	\$	<u>509,909</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>509,909</u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	325,000	
- Interest		168,477	
- Trustee Fees		<u>16,432</u>	<u>509,909</u>

TOTAL APPROPRIATION AND TRANSFERS			<u>509,909</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
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Estimated Balance - July 1, 2021		<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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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 345

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>465,726</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>465,726</u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	275,000	
- Interest		168,719	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>13,275</u>	460,994

Administrative Reimbursement		1,358	
Cost Reimbursement		<u>2,244</u>	<u>3,602</u>

TOTAL APPROPRIATION AND TRANSFERS			<u>464,596</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,130
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Estimated Balance - July 1, 2021			<u>944,061</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>945,191</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 346

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>336,882</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>336,882</u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	215,000	
- Interest		106,045	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>13,133</u>	338,178

Administrative Reimbursement		1,103	
Cost Reimbursement		<u>697</u>	<u>1,800</u>

TOTAL APPROPRIATION AND TRANSFERS			<u>339,978</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(3,096)
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Estimated Balance - July 1, 2021			<u>694,158</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>691,062</u></u>	(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.

PARKS & COMMUNITY SERVICE CIP - FUND 424

RECEIPTS

Revenue:

Use of Money and Property		\$	2,080
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Transfers In:

General Fund	\$	375	
Revenue Stabilization		124,686	125,061
		<u>124,686</u>	<u>125,061</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

127,141

Estimated Balance - July 1, 2021

109,248

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

236,389

Capital Projects - New

14,784

- Carryover

221,605

236,389

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 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 442

RECEIPTS

Revenue:

Charges For Services	\$	269,770
Use of Money and Property		21,955

Transfers In:

General Fund		<u>727</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		292,452
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Estimated Balance - July 1, 2021		<u>1,396,126</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,688,578
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Capital Projects - New	\$	1,214,757	
- Carryover		<u>71,517</u>	<u>1,286,274</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>402,304</u></u>	(1)
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The Park Reserve Fund is used to account for in-lieu fees collected and deposited into this fund, which may only be used for the purpose of acquiring necessary land and developing new or rehabilitating existing park or recreational facilities reasonably related to serving the subdivision.

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

(1) Accumulated funding reserved for future park projects.

MEASURE V REGIONAL PROJECT SUMMARY - FUND 445

RECEIPTS

Revenue:

General Sales and Use	\$	<u>7,595,349</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	7,595,349
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Estimated Balance - July 1, 2021	<u>0</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	7,595,349
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Capital Projects - New	\$	0	
- Carryover		<u>7,595,349</u>	<u>7,595,349</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Measure V Regional Project Fund is used to account for funding from a ½ cent transportation sales tax approved by voters of Merced County in November 2016 and sunsets in 2047. Funding is allocated by the Eastside Regional Projects Committee through the Merced County Association of Governments. The funding is to be used for Regional Transportation projects that are located on the State Highway System or Regional Road System that are in or serve more than one jurisdiction.

AIRPORT INDUSTRIAL PARK CAPITAL PROJECT FUND SUMMARY - FUND 448

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>5,480</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>5,480</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	\$	3,516	
Materials and Supplies		<u>650</u>	4,166

Transfers Out:

General Fund	67,077	
Airport CIP	<u>49,032</u>	116,109

TOTAL APPROPRIATION AND TRANSFERS	<u>120,275</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(114,795)
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Estimated Balance - July 1, 2021	<u>295,744</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	180,949
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Capital Projects - New	180,949	
-Carryover	<u>0</u>	<u>180,949</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Airport Industrial Park Capital Project Fund is used to account for projects to develop industrial parcels at the Airport with adequate water, electrical power, telephone, and streetlights and provide for remediation of contaminated soil.

PUBLIC SAFETY CAPITAL PROJECT FUND SUMMARY - FUND 449

RECEIPTS

Revenue:			
Use of Money and Property		\$	5,210
Transfers In:			
Facilities Fire	\$	949,915	
Facilities Police		6,892	956,807
			<hr/>
CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS			962,017
Estimated Balance - July 1, 2021			<hr/> 2,084,885
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			3,046,902
Capital Projects - New		2,061,020	
- Carryover		985,882	3,046,902
			<hr/>
RECOMMENDED ENDING BALANCE - June 30, 2022		\$	<hr/> <hr/> 0

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

STREETS AND SIGNALS CAPITAL IMPROVEMENT PROJECT FUND SUMMARY - FUND 450

RECEIPTS

Revenue:

From Other Agencies	\$	180,659	
Use of Money and Property		19,020	\$ 199,679

Transfers In:

Local Transportation	318,141	
STP	4,254,490	
LMI Housing CIP	4,436	
2030 Gas Tax Fund	4,246,630	
Facilities Roadway	1,679,511	
Developer Capital Fees	525,358	11,028,566

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

11,228,245

EXPENDITURES

Transfers Out:

STP	43,148
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TOTAL APPROPRIATION AND TRANSFERS

43,148

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

11,185,097

Estimated Balance - July 1, 2021

814,555

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

11,999,652

Capital Projects - New

3,446,347

-Carryover

8,553,305

11,999,652

RECOMMENDED ENDING BALANCE - June 30, 2022

\$

0

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

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

AIRPORT CIP FUND SUMMARY - 461

RECEIPTS

Revenue:

Transfers In:

Airport Industrial Park
Airport Fund

\$ 49,032
230,000

\$ 279,032

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

279,032

Estimated Balance - July 1, 2021

1,120

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

280,152

Capital Projects - New
-Carryover

231,007
49,145

280,152

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

PCE CLEAN UP FUND SUMMARY - FUND 463

RECEIPTS

Revenue:

Use of Money and Property

\$ 15,760

Transfers In:

Water

250,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

265,760

Estimated Balance - July 1, 2021

693,251

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

959,011

Capital Projects - New

\$ 834,534

Carryover

124,477

959,011

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

MTBE SETTLEMENT FUND SUMMARY - FUND 464

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>31,430</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	31,430
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Estimated Balance - July 1, 2021	<u>1,684,839</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	1,716,269
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Capital Projects - New	\$	1,716,269	
Carryover		<u>0</u>	<u>1,716,269</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
--	----	-----------------

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

LMI HOUSING CIP - FUND 471

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>4,960</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	4,960
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EXPENDITURES

Transfer out:

Streets and Signals CIP	<u>4,436</u>
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TOTAL APPROPRIATION AND TRANSFERS	<u>4,436</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	524
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Estimated Balance - July 1, 2021	<u>13,430</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	13,954
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Capital Projects - New	\$	0	
Carryover		<u>13,954</u>	<u>13,954</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The LMI Housing Capital Improvement Projects Fund is used to account for capital projects relating to Low to Moderate Income Housing.

WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 550

RECEIPTS

Revenue:

Charges For Services	\$	941,184
Use of Money and Property		<u>147,690</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,088,874

Estimated Balance - July 1, 2021

9,304,120

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

10,392,994

Capital Projects - New

\$ 8,950,000

Carryover

0

8,950,000

RECOMMENDED ENDING BALANCE - June 30, 2022

\$

1,442,994

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

WASTEWATER TREATMENT PLANT COMPONENT FUND SUMMARY - FUND 551

RECEIPTS

Revenue:

Charges For Services	\$	3,175,135
Use of Money and Property		<u>285,330</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	3,460,465
--	------------------

EXPENDITURES

Recommended Appropriations:

Debt Service-Principal	1,532,554
Supplies & Services	<u>103,000</u>

TOTAL APPROPRIATIONS AND TRANSFERS	1,635,554
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	1,824,911
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Estimated Balance - July 1, 2021	<u>16,789,096</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	18,614,007
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Capital Projects - New	\$	11,164,806	
-Carryover		<u>3,171,383</u>	<u>14,336,189</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>4,277,818</u></u>
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The Wastewater Treatment Plant Component Fund is used to account for fees from new growth. Funds will be used in the future to expand capacity of the wastewater treatment plant required due to growth.

WASTEWATER REVOLVING FUND SUMMARY - FUND 552

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>2,490</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,490</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		<u>135,897</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(133,407)</u>
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Estimated Balance - July 1, 2021		<u>133,407</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Wastewater Revolving Fund to account for low cost loans for property owners of owner-occupied homes meeting certain criteria to hook up to the sewer line.

WASTEWATER SYSTEM FUND SUMMARY - FUND 553

RECEIPTS

Revenue:

Charges For Services	\$	17,878,700	
Use of Money and Property		2,340,934	
Other Revenue		775,500	\$ 20,995,134

Reimbursements:

Interdepartmental Direct Service			219,407
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Transfers In:

Refuse			220,343
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

21,434,884

EXPENDITURES

Recommended Appropriations:

Salaries	5,926,132	
Materials, Supplies, and Services	7,498,289	
Acquisitions	47,000	
Debt Service	3,048,445	16,519,866

Administrative Reimbursement	1,275,872	
Interdepartmental Direct Service Cost	1,071,066	2,346,938

Transfers Out:

Support Service		90,403
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TOTAL APPROPRIATIONS AND TRANSFERS

18,957,207

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

2,477,677

Estimated Balance - July 1, 2021

40,134,760

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

42,612,437

Capital Projects - New	8,963,000	
-Carryover	12,521,800	21,484,800

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 21,127,637

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

RESTRICTED WATER SYSTEM FUND SUMMARY - FUND 556

RECEIPTS

Revenue:

Charges For Services	\$	2,952,149
Use of Money and Property		<u>683,244</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	3,635,393
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>826,742</u>
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TOTAL EXPENDITURES	<u>826,742</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	2,808,651
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Estimated Balance - July 1, 2021	<u>28,813,215</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	31,621,866
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Capital Projects - New	\$	10,675,700	
- Carryover		<u>16,676,939</u>	<u>27,352,639</u>

RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>4,269,227</u></u>
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The Restricted Water System Fund is used to account for all growth-related water system improvements funded through water facility charges. Water facility charges are paid by property owners who connect any building or premise to the City water system or who replace an existing water service connection with one of larger size.

WATER SYSTEM FUND SUMMARY - FUND 557

RECEIPTS

Revenue:

Charges For Services	\$	13,666,199	
Use of Money and Property		691,170	
Other Revenue		<u>41,500</u>	\$ 14,398,869

Transfers In:

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

14,596,660

EXPENDITURES

Recommended Appropriations:

Salaries	4,032,589	
Materials, Supplies, and Services	5,672,176	
Acquisitions	272,500	
Debt Service	<u>526,500</u>	10,503,765
Administrative Reimbursement	919,661	
Interdepartmental Direct Service Cost	<u>1,376,485</u>	2,296,146

Transfers Out:

Support Service	68,161	
Maintenance Districts	37	
PCE Clean Up CIP	250,000	
Liability	<u>42,921</u>	<u>361,119</u>

TOTAL APPROPRIATIONS AND TRANSFERS

13,161,030

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,435,630

Estimated Balance - July 1, 2021

33,809,293

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

35,244,923

Capital Projects - New	4,779,285	
- Carryover	<u>8,308,015</u>	<u>13,087,300</u>

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 22,157,623

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.

REFUSE FUND SUMMARY - FUND 558

RECEIPTS

Revenue:

Charges For Services	\$	19,918,000	
Use of Money and Property		172,040	
From Other Agencies		20,000	
Other Revenue		<u>3,515</u>	\$ 20,113,555

Reimbursements:

Interdepartmental Direct Service Cost			34,451
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Transfers In:

CFD Streets			<u>89,567</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

20,237,573

EXPENDITURES

Recommended Appropriations:

Salaries	6,520,472	
Materials, Supplies, and Services	8,557,797	
Acquisitions	<u>2,682,090</u>	17,760,359

Administrative Reimbursement	1,143,793	
Interdepartmental Direct Service Cost	<u>842,990</u>	1,986,783

Transfers Out:

Support Service	95,198	
Wastewater	<u>220,343</u>	<u>315,541</u>

TOTAL APPROPRIATIONS AND TRANSFERS

20,062,683

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

174,890

Estimated Balance - July 1, 2021

9,776,805

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

9,951,695

Capital Projects - New	1,340,737	
- Carryover	<u>259,270</u>	<u>1,600,007</u>

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 8,351,688

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

AIRPORT FUND SUMMARY - FUND 561

RECEIPTS

Revenue:

Taxes	\$	42,000	
Intergovernmental		884,090	
Charges for Services		69,437	
Use of Money and Property		381,344	
Other Revenue		<u>2,000</u>	\$ 1,378,871

Transfers In:

CFD Airport			<u>41,352</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,420,223

EXPENDITURES

Recommended Appropriations:

Salaries	432,594	
Materials, Supplies, and Services	416,890	
Acquisitions	<u>199,990</u>	1,049,474

Administrative Reimbursement		56,165
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Transfers Out:

Airport CIP	230,000	
Support Service	3,710	
Facilities	<u>12,164</u>	<u>245,874</u>

TOTAL APPROPRIATIONS AND TRANSFERS

1,351,513

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

68,710

Estimated Balance - July 1, 2021

428,123

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 496,833

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

REFUSE CAPITAL EQUIPMENT FUND SUMMARY - FUND 562

RECEIPTS

Revenue:

Charges for Services	\$	277,868
Use of Money and Property		<u>12,230</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	290,098
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EXPENDITURES

Recommended Appropriations:

Acquisitions	<u>551,118</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(261,020)
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Estimated Balance - July 1, 2021	<u>631,314</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>370,294</u></u>
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The Refuse Capital Equipment Fund is used to account for the accumulation of refuse charges on new growth and the purchase of refuse containers and equipment because of new growth.

RESTRICTED WATER MAINS FUND SUMMARY - FUND 566

RECEIPTS

Revenue:

Charges For Services	\$	562,315
Use of Money and Property		<u>109,050</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 671,365

Estimated Balance - July 1, 2021 6,427,005

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 7,098,370

Capital Projects - New	\$	5,670,158	
- Carryover		<u>582,423</u>	<u>6,252,581</u>

RECOMMENDED ENDING BALANCE - June 30, 2022 \$ 845,789

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

WORKERS' COMPENSATION INSURANCE FUND SUMMARY - FUND 666

RECEIPTS

Revenue:

Charges for Services	\$	2,403,534
Other Revenue		27,000
		<u>2,430,534</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,430,534</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		2,522,818
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Administrative Reimbursement	\$	46,951
Interdepartmental Direct Service Cost		<u>113,172</u>
		<u>160,123</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>2,682,941</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(252,407)
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Estimated Balance - July 1, 2021		<u>252,407</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$	<u><u>0</u></u>
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The Workers' Compensation Insurance Fund is used to account for hospital, medical, and wage costs for employees injured on the job as well as the technical and clerical support for the administration of the Workers' Compensation programs.

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

LIABILITY INSURANCE FUND SUMMARY - FUND 667

RECEIPTS

Revenue:

Charges for Services	\$	2,360,159	
Use of Money and Property		9,510	
Other Revenue		<u>52,000</u>	\$ 2,421,669

Transfers In:

Water System			<u>42,921</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,464,590

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services			3,141,390
Administrative Reimbursement		34,042	
Interdepartmental Direct Service Cost		<u>165,410</u>	199,452

Transfers Out:

General Fund			<u>735,174</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

4,076,016

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,611,426)

Estimated Balance - July 1, 2021

1,611,426

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

The general liability insurance is funded through the Central San Joaquin Valley Risk Management Authority. It is a self insured program with a self-insurance retention of \$100,000 for general liability. Employment practices coverage is also under the CSJVRMA through the Employment Risk Management Authority (ERMA). The commercial property, fire, and boiler and machinery coverage is purchased through the Alliant Property Insurance Program. The commercial property and fire carry a \$10,000 deductible, the automobile has a deductible of \$5,000 and the boiler and machinery has a \$2,500 deductible. The fidelity coverage (crime/dishonesty employee bond) has a \$1 million limit per loss with a \$5,000 deductible. The City's airport is fully insured for \$20 million combined single limit per aircraft/per occurrence, with no deductible.

UNEMPLOYMENT INSURANCE FUND SUMMARY - FUND 668

RECEIPTS

Revenue:

Charges for Services	\$	184,134
Use of Money and Property		<u>3,040</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

187,174

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	306,458
Administrative Reimbursement	<u>6,188</u>

TOTAL APPROPRIATIONS AND TRANSFERS

312,646

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(125,472)

Estimated Balance - July 1, 2021

125,472

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 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 available under the Fed-Ed extension.

EMPLOYEE BENEFITS FUND SUMMARY - FUND 669

RECEIPTS

Revenue:

Charges For Services	\$	12,114,472
Use of Money and Property		<u>3,574</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

12,118,046

EXPENDITURES

Recommended Appropriations:

Salaries	\$	323,276	
Materials, Supplies, and Services		<u>11,985,125</u>	12,308,401
Administrative Reimbursement			176,260

TOTAL APPROPRIATIONS AND TRANSFERS

12,484,661

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(366,615)

Estimated Balance - July 1, 2021

366,615

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

The Employee Benefits Fund is used to account for the cost of health, long-term disability, life, dental, and vision insurance for employees and eligible retirees. Money is budgeted in departmental operating accounts and then transferred during the year into this employee benefit fund from which benefit payments are actually made.

FLEET MANAGEMENT FUND SUMMARY - FUND 670

RECEIPTS

Revenue:

Intergovernmental	\$	4,800	
Charges For Services		4,301,802	
Use of Money and Property		11,060	
Other Revenue		<u>40,000</u>	\$ 4,357,662

Transfer In:

General Fund			<u>100,000</u>
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Reimbursements:

Interdepartmental Direct Service Cost			<u>41,968</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

4,499,630

EXPENDITURES

Recommended Appropriations:

Salaries	1,451,471	
Materials, Supplies, and Services	2,998,392	
Acquisition	<u>8,000</u>	4,457,863

Administrative Reimbursement	256,818	
Interdepartmental Direct Service Charge	<u>52,622</u>	309,440

Transfer Out:

Support Service	25,714	
Facilities	<u>11,022</u>	<u>36,736</u>

TOTAL APPROPRIATIONS AND TRANSFERS

4,804,039

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(304,409)

Estimated Balance - July 1, 2021

405,487

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

101,078

Capital Projects - New	100,000	
- Carryover	<u>1,078</u>	<u>101,078</u>

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

FACILITIES MAINTENANCE AND OPERATIONS FUND SUMMARY - FUND 671

RECEIPTS

Revenue:

Charges For Services	\$	2,078,546	
Use of Money and Property		148,792	
Other Revenue		<u>10,000</u>	\$ 2,237,338

Reimbursements:

Interdepartmental Direct Service Cost			95,813
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Transfer In:

General Fund	184,715	
Street Maintenance	373,496	
Parks & Recreation	10,342	
Public Works Admin	4,217	
Measure C	653	
Bell Station	9,170	
Maintenance District	35,314	
CFD PW Parks Maintenance	4,847	
CFD Improvement Area	58,317	
Airport	12,164	
Fleet Management	<u>11,022</u>	<u>704,257</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,037,408

EXPENDITURES

Recommended Appropriations:

Salaries	1,166,233	
Materials, Supplies, and Services	863,372	
Acquisition	20,000	
Debt Service	<u>782,006</u>	2,831,611
Administrative Reimbursement	89,323	
Interdepartmental Direct Service Cost	<u>20,106</u>	<u>109,429</u>

TOTAL APPROPRIATIONS AND TRANSFERS

2,941,040

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

96,368

Estimated Balance - July 1, 2021

83,063

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

179,431

Capital Projects - New	171,300	
-Carryover	<u>8,131</u>	<u>179,431</u>

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

SUPPORT SERVICES FUND SUMMARY - FUND 672

RECEIPTS

Revenue:

Charges For Services	\$	3,564,243	
Use of Money and Property		38,040	
Other Revenue		300	\$ 3,602,583

Reimbursements:

Interdepartmental Direct Service Cost			143,249
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Transfers In:

General Fund	262,025	
Development Services	32,297	
Street Maintenance & Streetlight	17,092	
Public Works	12,858	
Measure "C"	44,281	
Bell Station	884	
Housing Admin	18,998	
Vehicle Abatement	673	
Airport	3,710	
Wastewater	90,403	
Water System	68,161	
Refuse	95,198	
Fleet Management	25,714	
Parking Authority	4,164	676,458

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

4,422,290

EXPENDITURES

Recommended Appropriations:

Salaries	2,201,367	
Materials, Supplies, and Services	1,331,448	
Acquisitions	142,806	3,675,621
Administrative Reimbursement		125,071

TOTAL APPROPRIATIONS AND TRANSFERS

3,800,692

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

621,598

Estimated Balance - July 1, 2021

1,613,605

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

2,235,203

Capital Projects - New

700,000

- Carryover

1,535,203

2,235,203

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

PC REPLACEMENT AND MAINTENANCE FUND SUMMARY - FUND 673

RECEIPTS

Revenue:

Charges For Services	\$	380,019
Use of Money and Property		11,100

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

391,119

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	266,663	
Acquisitions		439,997	706,660

TOTAL APPROPRIATIONS AND TRANSFERS

706,660

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(315,541)

Estimated Balance - July 1, 2021

315,541

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 0

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

FLEET REPLACEMENT FUND SUMMARY - FUND 674

RECEIPTS

Revenue:

Charges For Services	\$	2,247,755
Use of Money and Property		<u>247,290</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>2,495,045</u>
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EXPENDITURES

Recommended Appropriations:		
Acquisitions		<u>2,920,000</u>
Transfers Out:		
Water		<u>197,791</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>3,117,791</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(622,746)
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Estimated Balance - July 1, 2021	<u>11,068,647</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>10,445,901</u></u>
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The Fleet Replacement Fund is used to account for the funding of the replacement of City Vehicles.

CFD SERVICES DEPOSIT TRUST FUND SUMMARY - FUND 770

RECEIPTS

Revenues:

Use of Money/Property	\$	<u>490</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	490
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EXPENDITURES

Transfers Out:

Community Facilities District Administrative	24
Community Facilities District Public Safety Fire	313
Community Facilities District Public Safety Police	635
Community Facilities District Public Works Parks Maintenance	71
Community Facilities District Public Works Street Trees	36
Community Facilities District Public Works Street Lights	80
Community Facilities District Development Services	22
Community Facilities District Parks & Community Services	53
Community Facilities District Airport	17
Community Facilities District Meadows #2	<u>1,484</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>2,735</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(2,245)
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Estimated Balance - July 1, 2021	<u>25,797</u>
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RECOMMENDED ENDING BALANCE - June 30, 2022	\$ <u><u>23,552</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 773

RECEIPTS

Transfer In:

General Fund

\$ 1,755,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,755,000

Estimated Balance - July 1, 2021

4,224,810

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 5,979,810

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

ASSET FORFEITURE FUND SUMMARY - FUND 779

RECEIPTS

Revenue:

Fines, Forfeits, Penalties & Assessments

\$ 500

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

500

Estimated Balance - July 1, 2021

55,188

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 55,688

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

WAHNETA HALL TRUST FUND SUMMARY - FUND 795

RECEIPTS

Revenue:

Use of Money and Property	\$	3,310
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,310

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services		3,529
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(219)

Estimated Balance - July 1, 2021

167,497

RECOMMENDED ENDING BALANCE - June 30, 2022

\$ 167,278

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