CITY OF MERCED
2022-2023 CITY MANAGER APPROVED BUDGET

TAB 5

FINANCIAL SUMMARIES	PAGE NO.
Expenditure Summary and Sources of Funds	5-1
Approved Revenue-All Funds	5-4
Sources of Revenue-All Funds	5-8
Fund Balance-All Funds	5-44
Note: Fund Balances appear in numerical order beginning on Page 5-44	
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
Economic Development Opportunity Fund	5-94
Measure V Fund – Alternative Modes	5-95
2030 Gas Tax	5-96
Substandard Housing Fund	5-97
Measure V Fund – Local Transportation	5-98
Affordable Housing Sustainable Communities Grant	5-99
Vehicle Abatement	5-100
Certified Access Specialist (CASp) Fund	5-101
Measure Y Police	5-102
Measure Y Fire	5-103
Measure Y Parks and Community Services	5-104
Measure Y Discretionary Fund	5-105
American Rescue Plan Act Fund	5-106
Affordable Housing Trust Fund	5-107
CA SB2 Housing Planning Grant Fund	5-108
CA Local Early Action Plan Grant Fund	5-109
Facilities Public Works Corporation Yard Fund	5-110
Facilities Public Works Corporation Yard Developer Fund	5-111
Facilities Information Technology Fund	5-112
Facilities Information Technology Developer Fund	5-113
Facilities Administration Fee Fund	5-114
Maintenance Districts Fund	5-115
Community Facilities District Formation Fund	5-116
Community Facilities District Administration Fund	5-117
Community Facilities District Public Safety Fire Fund	5-118
Community Facilities District Public Safety Police Fund	5-119
Community Facilities District Public Works Parks Maintenance Fund	5-120
Community Facilities District Street Trees Fund	5-121
Community Facilities District Street Maintenance/Lights Fund	5-122
Community Facilities District Development Services Fund	5-123
Community Facilities District Parks and Community Services Fund	5-124

FINANCIAL SUMMARIES (Continued)

Community Facilities District Airport Fund	5-125
Community Facilities District Maintenance Fund	5-126
Maintenance District Pump Replacement	5-127
North Merced Sewer Improvement	5-128
Liberty Park Assessment	5-129
16th Street Assessment	5-130
Fahren's Park Debt Service	5-131
Bellevue Ranch Development East	5-132
University Capital Charge	5-133
Bellevue Ranch West Community Facilities District	5-134
Moraga Community Facilities District	5-135
Parks and Community Service Capital Improvement Projects	5-136
Parks Reserve Fund	5-137
Measure V Regional Project Fund	5-138
Airport Industrial Park Project Fund	5-139
Public Safety Capital Project	5-140
Streets and Signals Capital Improvements	5-141
Airport Capital Improvement Projects	5-142
Perchloroethylene Clean Up Water Fund	5-143
Methyl Tertiary Butyl Ether Settlement Fund	5-144
Low to Moderate Income Capital Improvement Projects	5-145
Wastewater Treatment Lines Component	5-146
Wastewater Treatment Plant Component	5-147
Wastewater Revolving Fund	5-148
Wastewater System Fund	5-149
Restricted Water System	5-150
Water System	5-151
Refuse	5-152
Airport	5-153
Refuse Capital Equipment	5-154
Restricted Water Mains	5-155
Workers Compensation	5-156
Liability	5-157
Unemployment	5-158
Employee Benefits	5-159
Fleet Management	5-160
Facilities Maintenance and Operation	5-161
Support Services	5-162
Personal Computer Replacement and Maintenance	5-163
Fleet Replacement	5-164
Community Facilities District Services Deposit	5-165
SEC 115 Trust Fund	5-166
Asset Forfeiture	5-167
Wahneta Hall Trust	5-168

EXPENDITURE SUMMARY
2022-2023

	Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES -- PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTRA-AGENCY TRANSFERS	TOTAL BUDGET	-- FUNDS -- GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	AGENCY AND TRUST	TOTAL BUDGET
5		ADMINISTRATION																		
6	001	0101	City Council	119,542	384,267				3,674			507,483	507,483							507,483
7	087	0101	ARPA-City Council		2,000,000				800,000			2,800,000		2,800,000						2,800,000
8	001	0103	Youth Council		12,767							12,767	12,767							12,767
9	001	0201	City Manager	911,404	404,685				2,148			1,318,237	1,318,237							1,318,237
10	087	0201	ARPA-City Manager	19,481	1,500,000							1,519,481		1,519,481						1,519,481
11	001	0204	City Clerk	320,995	248,046							569,041	569,041							569,041
12	001	0301	City Attorney	909,573	856,442							1,766,015	1,766,015							1,766,015
13	001	0701-02	Finance/Purchasing	2,913,492	1,200,329				27,122			4,140,943	4,140,943							4,140,943
14	001	0701	Debt Service							2,336,070		2,336,070	2,336,070							2,336,070
15	087	0701-02	ARPA-Finance/Purchasing	19,481	100,000							119,481		119,481						119,481
16		SUPPORT SERVICES																		
17	672	0402	Personnel	437,543	332,862		41,150					811,555						811,555		811,555
18	672	0403-06	Information Systems	1,769,969	1,155,883	276,785	82,902		2,159,590			5,445,129	336,890					5,108,239		5,445,129
19	087	0403	ARPA-PC Maint. & Repair						2,650,000			2,650,000		2,650,000						2,650,000
20	673	0403	PC Maint. & Repair		271,520	595,394						866,914						866,914		866,914
21	672	0409	Risk Management Admin.	251,015	64,529		22,329					337,873						337,873		337,873
22	666	0410	Workers Compensation		2,945,278		57,928	117,673				3,120,879						3,120,879		3,120,879
23	667	0411	Liability		4,051,645		46,325	175,607			738,435	5,012,012						5,012,012		5,012,012
24	668	0412	Unemployment		380,653		8,076					388,729						388,729		388,729
25	669	0413	Employee Benefits	314,533	11,779,623		202,421					12,296,577						12,296,577		12,296,577
26	051	0416	PEG Access Fees			19,500			682,632			702,132		702,132						702,132
27		DEVELOPMENT SERVICES																		
28	017	0803	Engineering	1,855,043	487,996	50,000	194,191	11,781			16,309	2,615,320		2,615,320						2,615,320
29	017	0804	Planning & Permitting	1,461,084	1,658,164		281,417	162,974			109,061	3,672,700		3,672,700						3,672,700
30	017	0805	Inspection Services	1,697,283	427,595		134,489	269,413			13,829	2,542,609		2,542,609						2,542,609
31	082	0805	SB1186 CASP Program		72,107							72,107		72,107						72,107
32	090	0804	SB2 Housing Planning		310,000							310,000		310,000						310,000
33	091	0804	CA Local Early Action Plan		300,000							300,000		300,000						300,000
34		PUBLIC SAFETY																		
35	001	0901-13	Fire	10,838,524	1,501,859							12,340,383	12,340,383							12,340,383
36	156	0911	CFD Fire	821,505	141,358		167,405	3,837				1,134,105		1,134,105						1,134,105
37	449	0901/1001	Public Safety CIP						3,093,740			3,093,740				3,093,740				3,093,740
38	061	0926	Measure C Fire	2,016,591	285,421	875,000	410,323					3,587,335		3,587,335						3,587,335
39	084	0955	Measure Y Fire		242,757	109,743						352,500		352,500						352,500
40	001	1001-52	Police Operations	19,825,761	5,273,101	14,000		41,263				25,154,125	25,154,125							25,154,125
41	077	1005	Substandard Housing		132,159							132,159		132,159						132,159
42	080	1005	Abondoned Vehicle Abatement	31,482	16,235		206				2,077	50,000		50,000						50,000
43	035	1016	Police OTS Grant	22,347	377,246							399,593		399,593						399,593
44	157	1024	CFD Police	1,708,258	314,117		211,232	3,837				2,237,444		2,237,444						2,237,444
45	050	1025	Justice Assistance Grant		75,000							75,000		75,000						75,000
46	061	1026	Measure C Police	3,588,699	443,665	759,627	156,527					4,948,518		4,948,518						4,948,518
47	083	1055	Measure Y Police	156,353	117,801	418,217						692,371		692,371						692,371
48		PUBLIC WORKS OPERATIONS																		
49	029	1102	Public Works Administration	1,384,728	704,376			7,199			19,882	2,116,185						2,116,185		2,116,185
50	670	1103	Fleet Management	1,639,072	3,260,873	63,500	249,063	56,258	101,078		41,816	5,411,660						5,411,660		5,411,660
51	674	1103	Fleet Replacement			1,195,000					197,791	1,392,791						1,392,791		1,392,791
52	022	1104	Street/Light Maint.	1,232,504	1,759,211	181,000	302,983	265,249			318,637	4,059,584		4,059,584						4,059,584
53	087	1104	ARPA-Street/Light CIP						950,000			950,000		950,000						950,000
54	450	1104	Street/Light CIP						14,573,558		53,750	14,627,308				14,627,308				14,627,308
55	061	1126	Measure C Public Works		3		1,946		1,994,620		182,452	2,179,021		2,179,021						2,179,021
56	158	1137	CFD - Parks Maintenance	225,329	280,400			10,570			3,850	520,149		520,149						520,149
57	557	1106	Water System	4,217,638	6,641,009	52,500	840,775	1,429,554	14,485,295			27,666,771					27,666,771			27,666,771
58	087	1106	ARPA-Water System						2,500,000			2,500,000		2,500,000						2,500,000
59	557	0701	Debt Service							527,700	337,673	865,373					865,373			865,373

EXPENDITURE SUMMARY
2022-2023

Row	Fund	DEPT. NUMBER	DEPARTMENT	-- EXPENDITURES -- PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTRA-AGENCY TRANSFERS	TOTAL BUDGET	-- FUNDS -- GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	AGENCY AND TRUST	TOTAL BUDGET
60	550	1156	WWT Lines Component						10,624,327			**10,624,327**					10,624,327			10,624,327
61	551	1157	WWT Plant Component		103,000				16,640,513	2,282,754		**19,026,267**					19,026,267			19,026,267
62	552	1110	Wastewater Revolving		128,086							**128,086**					128,086			128,086
63	553	1107	Wastewater/Sewers	1,815,021	1,513,718		372,886	729,651	5,323,687			**9,754,963**					9,754,963			9,754,963
64	553	0701	Debt Service							3,049,321	116,233	**3,165,554**			3,165,554					3,165,554
65	553	1108	Wastewater Treatment Plant	3,142,322	4,932,400	15,000	564,034	218,265	19,735,906			**28,607,927**					28,607,927			28,607,927
66	553	1109	Environmental Control	524,720	180,834		82,294	9,821				**797,669**					797,669			797,669
67	553	1114	Storm Drains	366,198	679,808		69,646	110,371	3,438,876			**4,664,899**					4,664,899			4,664,899
68	553	1115	Land Application	187,540	812,305		64,513	10,673	150,000			**1,225,031**					1,225,031			1,225,031
69	556	1118	Restricted Water System		1,726,742				32,958,596			**34,685,338**					34,685,338			34,685,338
70	558	0701	Debt Service								342,739	**342,739**					342,739			342,739
71	558	1112	Refuse Collection	4,330,857	6,855,098	1,562,315	712,186	614,714	2,248,453			**16,323,623**					16,323,623			16,323,623
72	558	1113	Street Sweeping	652,578	754,378		83,607	115,173				**1,605,736**					1,605,736			1,605,736
73	558	1122	Street and Subdivision Trees	1,221,605	499,333	69,000	136,693	36,601				**1,963,232**					1,963,232			1,963,232
74	558	1133	Green Waste Collection	432,331	648,983		68,017	9,923				**1,159,254**					1,159,254			1,159,254
75	558	1135	Curbside Recycling	513,949	1,162,397		93,452	25,596				**1,795,394**					1,795,394			1,795,394
76	562	1116	Refuse Capital Equipment			648,108						**648,108**					648,108			648,108
77	566	1118	Restricted Water Mains						7,578,561			**7,578,561**					7,578,561			7,578,561
78	671	1119	Facilities Maintenance	1,282,116	956,031		100,313	20,014	158,302	621,136		**3,137,912**	168,702					2,969,210		3,137,912
79	001	1120	Parks Maintenance	907,756	1,229,795	135,000	42,427	24,900	380,428			**2,720,306**	2,720,306							2,720,306
80	085	1120	Measure Y -Parks Maintenance	51,745	7,333				2,965,491			**3,024,569**		3,024,569						3,024,569
81	344	1136	University Capital							498,632		**498,632**			498,632					498,632
82	075	1145	Measure V Public Works Alternative Modes						1,116,173		76,935	**1,193,108**		1,193,108						1,193,108
83	078	1145	Measure V Public Works Local Transportation						4,306,159		307,699	**4,613,858**		4,613,858						4,613,858
84	445	1145	Measure V Regional Projects						7,745,349			**7,745,349**				7,745,349				7,745,349
85			RECREATION AND PARKS																	
86	024	1201-57	Recreation & Parks	1,399,470	641,187		122,620	11,244			8,214	**2,182,735**	1,335,600	847,135						2,182,735
87	424	1201	Recreation & Parks CIP						215,380			**215,380**	100,375			115,005				215,380
88	442	1202	Park Reserve						1,759,888			**1,759,888**	727			1,759,161				1,759,888
89	085	1201-55	Measure Y Parks & Recreation	319,089	378,297	55,000			122,000			**874,386**		874,386						874,386
90	087	1201-55	ARPA-Parks & Recreation		1,275,000				6,536,400			**7,811,400**		7,811,400						7,811,400
91			HOUSING AND TRANSPORTATION																	
92	018	1301	Housing		2,838,978			194,011				**3,032,989**		3,032,989						3,032,989
93	033	1349	HOME Funds		4,680,825			54,277				**4,735,102**		4,735,102						4,735,102
94	034	1346	BEGIN Program		110,561							**110,561**		110,561						110,561
95	041	1343	State Home 92		113,317							**113,317**		113,317						113,317
96	042	1344	State Home 93		344,337							**344,337**		344,337						344,337
97	052	1350	CAL HOME Grant		342,321							**342,321**		342,321						342,321
98	053	1351	Begin Grant		76,682							**76,682**		76,682						76,682
99	059	1352	Neighborhood Stabilization		83,200							**83,200**		83,200						83,200
100	066	1354	Neighborhood Prgm (NSP3)		21,814			6,443				**28,257**		28,257						28,257
101	069	1357	Cal Home 2012		305,222							**305,222**		305,222						305,222
102	070	1301	Housing Administration	433,777	275,382		46,004	25,000			24,426	**804,589**		804,589						804,589
103	087	1301	ARPA-Housing		6,500,000							**6,500,000**		6,500,000						6,500,000
105	071	1363	Low and Moderate Income Housing		99,334		32,353	69,192				**200,879**		200,879						200,879
106	079	1301	Affordable Housing Sustainable Communities						2,820,847			**2,820,847**		2,820,847						2,820,847
107	471	1363	Low and Moderate Income Housing CIP						24,077		4,436	**28,513**				28,513				28,513
108	461	1303	Airport CIP						280,655			**280,655**				280,655				280,655
109	561	1303	Airport	466,727	327,039		66,269				244,432	**1,104,467**					1,104,467			1,104,467
110			SPECIAL REVENUES & ASSESSMENTS																	
111	006	1801	Downtown Fund		105,346		1,656	21,507	15,365			**143,874**		143,874						143,874
112	100-153	1165	Maintenance Districts	101,190	1,060,978	11,101	67,703	149,740			28,047	**1,418,759**	56,726	1,362,033						1,418,759
113	150	1164	CFD Formation		262,368							**262,368**		262,368						262,368
114	299	1165	Maintenance District Pump Reserve			574,222						**574,222**		574,222						574,222

EXPENDITURE SUMMARY
2022-2023

1				-- EXPENDITURES --									-- FUNDS --							
2								INTER.			INTRA-									
3		DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	DIRECT.		DEBT	AGENCY	TOTAL		SPECIAL	DEBT	CAPITAL		INTERNAL	AGENCY AND	TOTAL
4	Fund	NUMBER	DEPARTMENT	SERVICES	SERVICES	ACQUIS.	EXP.	SVC.	CAPITAL	SERVICE	TRANSFERS	BUDGET	GENERAL	REVENUE	SERVICE	PROJECT	ENTERPRISE	SERVICE	TRUST	BUDGET
115	333	1130	North Merced Sewer Refunding		39,564		597					**40,161**			40,161					40,161
116	338	0701	Liberty Park Assessment District		24,979							**24,979**			24,979					24,979
117	338	1104	Liberty Park Assessment District		41		541					**582**			582					582
118	340	0701	16th Street Assessment District		14,813							**14,813**			14,813					14,813
119	340	1132	16th Street Assessment District		24		1,153					**1,177**			1,177					1,177
120	342	1193	Fahrens Park Debt Service		9,177					312,185		**321,362**			321,362					321,362
121	343	1134	Bellevue Ranch East CFD		13,632		1,762	1,850		602,414		**619,658**			619,658					619,658
122	345	1140	Bellevue Ranch West CFD		13,526		1,383	2,424		450,744		**468,077**			468,077					468,077
123	346	1142	Moraga Development CFD		13,454		1,044	753		324,620		**339,871**			339,871					339,871
124	464	1153	MTBE Settlement CIP						1,749,851			**1,749,851**				1,749,851				1,749,851
125	463	1154	PCE Clean Up Water CIP						943,054			**943,054**				943,054				943,054
126	164-208	1166	CFD - Other		1,805,250			133,681	62,537	27,429	218,901	**2,247,798**		2,247,798						2,247,798
127	063	2005	Bell Station Facility		81,151		1,506				8,420	**91,077**		91,077						91,077
129		AGENCY AND TRUSTS																		0
130	795	1903	Wahneta Hall Trust		6,259							**6,259**							6,259	6,259
131		ECONOMIC DEVELOPMENT																		
132	001	2002	Econ. Development	375,561	252,521				41,438			**669,520**	669,520							669,520
133	074	2002	Econ. Development Opportunity		60,000				18,593			**78,593**				78,593				78,593
134	448	2003	Airport Industrial Park CIP		800			4,087	176,444		116,109	**297,440**				297,440				297,440
135		PARKING AUTHORITY																		
136	930	2500	Parking Authority General Fund		155,984		25,583	164,509	429,495		23,123	**798,694**		798,694						798,694
137			TOTAL - ALL FUNDS	79,233,781	97,034,586	7,680,012	6,171,930	5,319,635	174,590,302	11,033,005	3,555,276	384,618,527	53,533,910	84,464,434	5,494,866	30,718,669	170,567,765	39,832,624	6,259	384,618,527

2022-23 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 Reimburse-ment	Transfers In	Total
GOVERNMENTAL FUNDS												
001	General Operating Fund	$ 38,460,299	$ 17,928	$ 1,246,368	$ 622,201	$ 220,000	$ 359,482	$ 1,677,065	$ 42,603,343	$ 7,355,690	$ 1,819,179	$ 51,778,212
	SPECIAL REVENUE FUNDS											
004	General Fund Reserve										1,638,244	1,638,244
006	Downtown	95,000					1,690	3,100	99,790			99,790
007	Local Transp-Spec Rev Fund						2,920		2,920			2,920
009	2105 Gas Tax			586,931					586,931			586,931
010	2106 Gas Tax			256,307					256,307			256,307
011	2107 Gas Tax			801,842					801,842			801,842
012	2107.5 Gas Tax			7,500					7,500			7,500
013	Traffic Safety					10,000	150		10,150			10,150
017	Development Services		2,645,000		2,053,567		85,100	106,862	4,890,529	1,662,854	80,045	6,633,428
018	Housing Administration and Operations			2,856,092			139,970		2,996,062			2,996,062
022	Street and Streetlights				100,000			100,000	200,000	98,907	3,651,733	3,950,640
024	Recreation and Park Programs			297,878	269,215			66,102	633,195		1,485,666	2,118,861
025	Surface Transportation			1,050,517			24,910		1,075,427		53,750	1,129,177
027	Proposition 172	465,000							465,000			465,000
033	Housing-Federal Home Grants			2,366,197			34,650		2,400,847			2,400,847
034	Housing-BEGIN Program						4,160		4,160			4,160
035	Office Traffic Safety Grant			399,593					399,593			399,593
038	Supplemental Law Enforcement			139,364			670		140,034			140,034
041	1992 State Home Housing						9,710		9,710			9,710
042	1993 State Home Housing						28,950		28,950			28,950
044	Facilities-Roadways				918,893		122,330		1,041,223			1,041,223
045	Facilities-Traffic Signals				125,427		4,550		129,977			129,977
046	Facilities-Fire				475,420		24,180		499,600			499,600
047	Facilities-Police				361,923		40,890		402,813			402,813
048	Facilities-Park				1,404,875		13,230		1,418,105			1,418,105
050	Justice Assistance Grant			75,000					75,000			75,000
051	PEG Access Fees	115,000					8,420		123,420			123,420
052	Housing-Cal Home Grant			900			5,220		6,120			6,120
053	Housing-BEGIN Grant						1,270		1,270			1,270
054	Facilities-Roadways Developers				918,893		100,740		1,019,633			1,019,633
055	Facilities-Traffic Developers				125,427		9,060		134,487			134,487
056	Facilities-Fire Developers				475,420		34,410		509,830			509,830
057	Facilities-Police Developers				361,923		28,910		390,833			390,833
058	Facilities-Park Developers				1,404,875				1,404,875			1,404,875
059	Neighborhood Stabilization						6,080		6,080			6,080

2022-23 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 Reimburse-ment	Transfers In	Total
061 Measure "C"	7,674,827		35,000			56,410		7,766,237	79,459		7,845,696
062 Developer Capital Fee						57,230		57,230			57,230
063 Bell Station Facility						83,228		83,228			83,228
065 2103 Gas Tax	895,973							895,973			895,973
066 Neighborhood Program (NSP3)						970		970			970
070 Housing Administration				135,469				135,469	323,923		459,392
071 LMI Housing						44,930		44,930			44,930
074 Economic Development Opportunity Fund						43,410		43,410		425,250	468,660
075 Measure "V" Alternative Modes			400,000			10,760		410,760			410,760
076 2030 Gas Tax			3,283,145			33,610		3,316,755			3,316,755
078 Measure "V" Local Transportation			1,600,000			42,770		1,642,770			1,642,770
079 Affordable Housing Sustainable Communities Grant			2,820,847					2,820,847			2,820,847
080 Vehicle Abatement				50,000				50,000			50,000
082 SB 1186 CASP Program SR						1,500	19,080	20,580			20,580
083 Measure Y Police 20%	492,800					12,660		505,460			505,460
084 Measure Y Fire 20%	492,800					13,860		506,660			506,660
085 Measure Y Parks & Rec 20%	492,800					10,450		503,250		3,124,569	3,627,819
086 Measure Y Discretionary 40%	985,600					25,310		1,010,910			1,010,910
088 Affordable Housing Trust										500,000	500,000
090 CA SB2 Housing Planning Grant			310,000					310,000			310,000
091 CA Local Early Action Plan			300,000					300,000			300,000
092 Facilities Public Works Corp Yard				54,594				54,594			54,594
093 Facilities Public Works Corp Yard Developers				54,594				54,594			54,594
094 Facilities Information Tech				42,321				42,321			42,321
095 Facilities Information Tech Developers				42,321				42,321			42,321
096 Facilities Administration Fee				-				203,007			203,007
100 Maintenance Districts					1,071,469			1,071,469		82,020	1,153,489
155 CFD-Administration					73,919	-	-	73,919		26	73,945
156 CFD-Public Safety Fire					948,688			948,688		336	949,024
157 CFD-Public Safety PD					1,926,102			1,926,102		683	1,926,785
158 CFD-PW Parks Maintenance					214,723			214,723	6,777	165,169	386,669
159 CFD-Street Trees Fund					109,040			109,040		39	109,079
160 CFD-Street Maint/Lights					242,795			242,795		86	242,881
161 CFD-Development Services					72,942			72,942		23	72,965
162 CFD-Parks & Community Services					153,014			153,014		57	153,071
163 CFD-Airport					52,647			52,647		19	52,666
164 Community District Funds					2,033,180	4,341		2,037,521		250,201	2,287,722
299 Maint Dist. Pump Replacement				11,101		9,160		20,261			20,261
770 CFD Services Deposit Trust						390		390			390
773 Sec 115 Trust Pension										789,750	789,750
Total	11,709,800	2,645,000	17,587,113	9,386,258	6,908,519	1,183,159	295,144	49,918,000	2,171,920	12,247,666	64,337,586

		Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse-ment	Transfers In	Total
	CAPITAL PROJECTS FUND											
424	Parks & Community Service CIP						2,890		2,890		100,375	103,265
442	Park Reserve CIP				-		25,480		25,480		727	26,207
445	Measure V Regional Project			7,745,349					7,745,349			7,745,349
448	Airport Industrial Park CIP						5,840		5,840			5,840
449	Public Safety CIP						36,970		36,970		956,807	993,777
450	Street and Signals CIP			1,132,412			25,810	988,434	2,146,656		11,653,414	13,800,070
461	Airport CIP								-		279,032	279,032
463	PCE Clean Up Water CIP						12,240		12,240		250,000	262,240
464	MTBE Settlement Fund						28,930		28,930			28,930
471	LMI Housing CIP						460		460			460
	Total	-	-	8,877,761	-	-	138,620	988,434	10,004,815	-	13,240,355	23,245,170
	DEBT SERVICE FUND											
338	Liberty Park Assessment District						-		420			420
343	Bellevue Ranch East Development					620,541			620,541			620,541
344	University Capital Charge				498,632				498,632			498,632
345	Bellevue Ranch West Development					460,379			460,379			460,379
346	Moraga Development					337,853			337,853			337,853
	Total	-	-	-	498,632	1,418,773	-	-	1,917,825	-	-	1,917,825
	AGENCY AND TRUST FUNDS											
779	Asset Forfeiture					1,000	990		1,990			1,990
795	Wahneta Hall Trust						2,950		2,950			2,950
	Total	-	-	-	-	1,000	3,940	-	4,940	-	-	4,940
TOTAL GOVERNMENTAL FUNDS		$ 50,170,099	$ 2,662,928	$ 27,711,242	$ 10,507,091	$ 8,548,292	$ 1,685,201	$ 2,960,643	$ 104,448,923	$ 9,527,610	$ 27,307,200	$ 141,283,733
PROPRIETARY FUNDS												
	ENTERPRISE FUNDS											
550	WWTP Lines Component				779,480		175,750		955,230			955,230
551	WWTP Plant Component				3,755,821		353,050		4,108,871			4,108,871
552	Wastewater Revolving						2,290		2,290			2,290
553	Wastewater System				18,597,060		3,152,824	873,500	22,623,384	124,600	220,343	22,968,327
556	Restricted Water System				2,725,855		726,395		3,452,250			3,452,250
557	Water System				14,188,100		672,610	489,952	15,350,662		197,791	15,548,453
558	Refuse			20,000	21,522,000		229,470	3,515	21,774,985	34,307	107,146	21,916,438
561	Airport	43,000		835,766	69,459		352,401	2,000	1,302,626		49,898	1,352,524
562	Refuse Capital Equipment				315,847		15,350		331,197			331,197
566	Restricted Water - Mains				519,212		117,260		636,472			636,472
	Total	43,000	-	855,766	62,472,834	-	5,797,400	1,368,967	70,537,967	158,907	575,178	71,272,052

2022-23 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 Reimburse-ment	Transfers In	Total
INTERNAL SERVICE FUNDS											
029 Public Works Administration						5,190		5,190	1,759,922		1,765,112
666 Worker's Compensation Insurance				3,000,715			41,267	3,041,982			3,041,982
667 Liability Insurance				3,560,372		15,500	52,000	3,627,872			3,627,872
668 Unemployment Insurance				109,573		3,310		112,883			112,883
669 Employee Benefit				12,096,570				12,096,570			12,096,570
670 Fleet Management			3,800	5,175,850		8,700	40,000	5,228,350	44,424		5,272,774
671 Facilities Maintenance				2,190,299		149,296	10,000	2,349,595	97,632	581,365	3,028,592
672 Support Services				4,102,897		47,510	300	4,150,707	171,344	869,732	5,191,783
673 PC Replacement and Repair				382,292		10,960		393,252			393,252
674 Fleet Replacement				2,620,260		233,049		2,853,309			2,853,309
Total	-	-	3,800	33,238,828	-	473,515	143,567	33,859,710	2,073,322	1,451,097	37,384,129
TOTAL PROPRIETARY FUNDS	**43,000**		**859,566**	**95,711,662**	**-**	**6,270,915**	**1,512,534**	**104,397,677**	**2,232,229**	**2,026,275**	**108,656,181**
TOTAL CITY FUNDS	$ 50,213,099	$ 2,662,928	$ 28,570,808	$ 106,218,753	$ 8,548,292	$ 7,956,116	$ 4,473,177	$ 208,846,600	$ 11,759,839	$ 29,333,475	$ 249,939,914
PARKING AUTHORITY FUND											
930 General Fund				169,435		107,636		277,071			277,071
TOTAL PARKING AUTHORITY FUND	**-**	**-**	**-**	**169,435**	**-**	**107,636**	**-**	**277,071**	**-**	**-**	**277,071**
TOTAL ALL FUNDS	**$ 50,213,099**	**$ 2,662,928**	**$ 28,570,808**	**$ 106,388,188**	**8,548,292**	**$ 8,063,752**	**$ 4,473,177**	**$ 209,123,671**	**$ 11,759,839**	**$ 29,333,475**	**$ 250,216,985**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 001
GENERAL FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
TAXES				
Current Year Secured	$ 8,178,821	$ 8,791,198	$ 7,933,109	$ 8,487,049
Current Year Unsecured	504,186	521,377	517,000	560,000
Prior Year Unsecured	7,770	6,297	6,500	6,500
SB 813 Supplemental	166,818	216,159	132,200	134,800
General Sales and Use	12,987,007	15,355,999	14,123,031	15,300,000
Transient Occupancy Tax	1,787,880	1,779,854	1,560,000	1,800,000
Franchises	1,658,249	1,765,963	1,678,304	1,676,000
Business Licenses	1,319,591	1,551,733	1,250,000	1,522,500
Cost Revenue Impact Study	1,313,721	1,769,765	723,450	723,450
Real Property Transfer	279,933	393,610	250,000	300,000
Vehicle In Lieu Backfill	6,773,574	7,216,196	7,200,000	7,950,000
GROUP TOTAL	34,977,550	39,428,116	35,373,594	38,460,299
LICENSES AND PERMITS				
Animal Licenses	11,202	10,455	11,000	11,000
Bicycle Licenses	5	0	35	28
Other Licenses/Permits	8,869	7,278	8,500	6,900
GROUP TOTAL	20,076	17,733	19,535	17,928
INTERGOVERNMENTAL				
Other Federal Grant	13,357			
P.O.S.T. Reimbursement	112,813	88,691	50,000	60,000
Other State Grant	173,491	77,849	84,560	961,866
CARES Act Funding		1,088,029		
Motor Vehicle In Lieu	68,944	64,630	58,000	80,000
Homeowners Property Tax	63,212	64,584	30,000	60,000
Mandated Cost Reimbursement	73,104	78,774	74,574	84,502
GROUP TOTAL	504,921	1,462,557	297,134	1,246,368
CHARGES FOR SERVICES				
Cost Recovery Police	137,264	51,216	83,000	88,500
Photocopies	414	402	340	325
Administrative Fine	7,500	1,275	3,800	50,000
Cost Recovery Fire	11,742	10,295	6,200	7,346
Cost Recovery -Public Works Parks		11,467	10,000	10,000
Accidents and Police Reports	9,568	9,134	9,400	9,600
Release Fees Class I	73,584	73,920	70,000	71,500
Special Fire Dept. Services	91,484	595,762		
Fire Prevention Charges	222,781	285,482	236,403	262,000
Copies of Fire Report	179	1		7
Medical First Responder	23,949	16,889	23,602	22,923
Administrative Citations	126,800	79,986	100,000	100,000
Rental Inspection Fees			330,000	
GROUP TOTAL	705,265	1,135,829	872,745	622,201
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Other Fines - Criminal	99,595	74,078	90,000	70,000
Parking Fines	247,055	156,679	150,000	150,000
GROUP TOTAL	346,650	230,757	240,000	220,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	635,829	-11,970	268,790	319,320
Interest Earnings	6,988	142	3,000	3,000
Rent/Concessions (Other than Rec.)	42,037	45,260	41,907	36,962
Firing Range		800		200
GROUP TOTAL	684,854	34,232	313,697	359,482

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
OTHER REVENUE				
Unclassified	45,181	12,661	15,450	26,040
Cash Short And Over	5	-153	100	100
Dept. Retro Fee Expense	3,050	3,200	3,900	4,000
School Police Officer	453,297	371,585	694,221	736,564
Garnishments and Handling Fees	870	780	805	815
Special Department Expense Reimbursement	214,155	164,596	220,926	237,426
Animal Control Services	21,890	12,595	15,000	15,000
Building Standards Fee	791	677	280	550
Merchandise Income	14,131	1,607		
Brochure Commission	4,022			
Contributions	14,005	51,688	6,550	370
Sale of Equipment	20,702	17,369	6,400	6,200
GROUP TOTAL	792,099	636,605	963,632	1,027,065
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Development Services	509,831	27,921	28,255	97,675
Transfer In - SLESF Fund	220,099	211,576	217,100	232,140
Transfer In - Abandoned Vehicle Abatement	1,237	878	1,016	1,211
Transfer In - American Rescue Plan Act		208,315		
Transfer In - CFD Administration	37,167	45,541	59,482	71,468
Transfer In - Proposition 172 Fund	398,037	335,781	448,746	611,173
Transfer In - Support Services		218,000		
Transfer In - PFA Debt Service		8,273		
Transfer In - Liability Insurance	1,313,743	674,749	735,174	738,435
Transfer In - Airport Industrial Park			67,077	67,077
Transfer In - Parks/Com CIPS	138			
TOTAL TRANSFERS IN	2,480,252	1,731,034	1,556,850	1,819,179
OTHERS SOURCES OF REVENUE				
Proceed from Debts			650,000	650,000
Total Administrative Reimbursement	4,098,504	4,120,275	4,476,601	5,077,329
Interdepartmental Direct Service Cost Reimbursement (DSR)				
From: General Fund	1,640	1,533	1,560	1,452
Development Services	266,699	326,024	263,363	312,015
Maintenance District	6,728	4,574	64,243	74,479
Bellevue Ranch East Debt Service	1,693	1,650	1,712	1,850
Facilities Roadway	4,314	4,381	4,726	2,419
Facilities Traffic	4,314	4,381	4,726	2,419
Facilities Fire	4,314	4,381	4,726	2,419
Facilities Police	4,314	4,381	4,726	2,419
Facilities Parks	4,314	4,381	4,726	2,419
Facilities PW Corp Yard				2,419
Facilities Information Technology				2,419
Facilities Administrative Fee				16,931
Bellevue Ranch West Debt Service	2,218	2,163	2,244	2,424
Community Facilities District	48,185	43,031	104,474	110,793
Community Facilities District Parks				6,733
Moraga Debt Service	689	672	697	753
Wastewater System	301,731	315,062	336,843	326,159
Water System	722,967	708,525	738,439	740,826
Refuse Fund	248,356	240,512	255,200	243,416
Liability Insurance	130,732	111,092	113,172	117,673
Liability Fund	198,039	160,678	165,410	175,607
Developer Roadways	4,314	4,381	4,726	2,419
Developer Traffic	4,314	4,381	4,726	2,419
Developer Police	4,314	4,381	4,726	2,419
Developer Fire	4,314	4,381	4,726	2,419
Developer Parks	4,314	4,381	4,726	2,419
Developer PW Corp Yard				2,419
Developer Information Technology				2,419
Parking Authority	20,491	39,120	40,528	66,877
Downtown	20,491	20,851	22,062	21,507
Bell Station	13,661	13,901	14,708	
Housing Administration		25,000	25,000	25,000
Total Interpartmental DSR	2,027,460	2,058,198	2,196,915	2,278,361
Total Admin & DS Cost Reimbursement	6,125,964	6,178,473	6,673,516	7,355,690
TOTAL	**$ 46,637,631**	**$ 50,855,336**	**$ 46,960,703**	**$ 51,778,212**

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

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 004				
GENERAL FUND RESERVE				
OTHERS SOURCES OF REVENUE				
Transfer In - General Fund	$	$ 5,651,149	$ 802,460	$ 1,638,244
Transfer In - Cash Basis Fund		3,900,000		
Transfer In - Revenue Stabilization		3,620,474		
	0	13,171,623	802,460	1,638,244
TOTAL	**$ 0**	**$ 13,171,623**	**$ 802,460**	**$ 1,638,244**
FUND NO. 006				
DOWNTOWN FUND				
TAXES				
Business License	$ 81,024	$ 92,508	$ 75,000	$ 95,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,815	325	1,420	1,690
OTHER REVENUE				
Donations	3,100	3,100	3,100	3,100
GROUP TOTAL	3,100	3,100	3,100	3,100
TOTAL	**$ 87,939**	**$ 95,933**	**$ 79,520**	**$ 99,790**
FUND NO. 007				
LOCAL TRANSPORTATION FUND				
INTERGOVERNMENTAL				
Off Highway Tax	$ 191,250	$ 86,853	$ 86,853	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,277	-1,548	1,450	2,920
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals	7,328	380		
TOTAL	**$ 203,855**	**$ 85,685**	**$ 88,303**	**$ 2,920**
FUND NO. 009				
2105 GAS TAX FUND				
INTERGOVERNMENTAL				
Gas Tax - 2105	$ 448,906	$ 457,264	$ 498,839	$ 586,931
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	96	186		
TOTAL	**$ 449,002**	**$ 457,450**	**$ 498,839**	**$ 586,931**
FUND NO. 010				
2106 GAS TAX FUND				
INTERGOVERNMENTAL				
Gas Tax - 2106	$ 193,738	$ 204,546	$ 222,402	$ 256,307
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	43	105		
TOTAL	**$ 193,781**	**$ 204,651**	**$ 222,402**	**$ 256,307**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 011
2107 GAS TAX FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Gas Tax - 2107	$ 569,198	$ 618,846	$ 634,430	$ 801,842
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	129	1,898		
TOTAL	**$ 569,327**	**$ 620,744**	**$ 634,430**	**$ 801,842**

FUND NO. 012
2107.5 GAS TAX FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Gas Tax - 2107.5	$ 7,500	$ 7,500	$ 7,500	$ 7,500
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	196	203		
TOTAL	**$ 7,696**	**$ 7,703**	**$ 7,500**	**$ 7,500**

FUND NO. 013
TRAFFIC SAFETY FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Vehicle Code Fines-Traffic Safety	$ 7,884	$ 15,508	$ 4,500	$ 10,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	222	118		150
TOTAL	**$ 8,106**	**$ 15,626**	**$ 4,500**	**$ 10,150**

FUND NO. 017
DEVELOPMENT SERVICES FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Other State Grants	$ 48,708	$	$	$
Other Federal Grants				
GROUP TOTAL	48,708	0	0	0
LICENSES AND PERMITS				
Construction Permits	2,458,774	3,202,736	1,995,000	2,145,000
Encroachment Permits	363,738	474,583	500,000	500,000
GROUP TOTAL	2,822,512	3,677,319	2,495,000	2,645,000
CHARGES FOR SERVICES				
Photocopies				
Zone Changes		4,120	4,404	4,842
SUP Establishments	-1,320		4,404	41,147
SUP Revisions - P.D.	4,853	12,987	5,064	2,763
Annexations/Prezoning	81,568	13,819	24,633	66,706
Conditional Use Permits	30,914	54,372	30,158	20,784
Subdivisions Tentative	22,433	15,418	14,156	42,411
Subdivisions Final	41,000	75,344	27,035	22,456
Minor Subdivisions	5,145	13,016	7,074	8,588
Site Plan Review	19,131	15,401	14,685	17,736
Design Review Fees	612	662	666	971
Environmental Review ERC	7,122	7,209	6,660	7,637
Environmental Review EIS	1,320	9,240	6,673	6,928
Environmental Impacting Filing EIR			5,000	10,000
Sale of Maps			10	10
Sale of Ordinances			10	10
Sale of Publications	3,374		10	10
General Plan Revisions	5,293	12,807	9,432	10,476
Application Filing Fees	5,069	6,251	3,734	3,743
Home Occupation Permit	4,279	7,584	5,280	7,000
BP-Plan Checking Fees	65,686	84,586	60,250	69,100
Staff Research Time Charge	59	59	59	120

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
Engineering Inspect Fees	80,170	435,041	150,000	180,000
Plan Checking Fees - Plans	746,705	892,153	550,500	630,700
Personnel Time Charged CIP	556,192	759,024	826,000	701,000
Sale of Plans	1,765	2,380	3,000	2,500
PCN Zoning Letters	1,059	891	2,000	1,040
Cost Recovery		109,749	50,000	27,257
Residential Construction Def Fee		4,034		
Application Fees	34,647	61,355	29,112	67,249
Regulatory Fees	111,146	22,741	68,223	100,383
GROUP TOTAL	1,828,222	2,620,243	1,908,232	2,053,567
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	125,925	69,223	44,280	85,100
OTHER REVENUE				
Unclassified	1,048	811	100	3,464
Other Revenue - Developers	7,044	22,324		100,000
Start/Close/ Temp Encroachment	3,679	1,166	907	3,398
Sale of Equipment	15	350		
GROUP TOTAL	11,786	24,651	1,007	106,862
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	598	15,839		
Transfer In - 2107.5 Gas Tax	7,650	7,673	7,743	7,677
Transfer In - American Rescue Plan Act		29		
Transfer In - CFD Dev Service	33,365	42,734	59,737	72,368
Transfer In - PFFP Facilities Dev. Roadway				
TOTAL TRANSFERS IN	41,613	66,275	67,480	80,045
Administrative Reimbursement	205,043	283,006	244,113	194,455
Interdepartmental Direct Service Cost Reimbursement	1,231,820	1,399,377	1,349,790	1,468,399
GROUP TOTAL	1,436,863	1,682,383	1,593,903	1,662,854
TOTAL	**$ 6,315,629**	**$ 8,140,094**	**$ 6,109,902**	**$ 6,633,428**

FUND NO. 018
HOUSING ADMINISTRATION FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
CDBG	$ 878,172	$ 51,231	$ 1,586,749	$ 2,639,930
Federal Grant/Cares Act/CDBG-CV		8,626	1,032,327	216,162
GROUP TOTAL	878,172	59,857	2,619,076	2,856,092
RETURN ON USE OF MONEY/PROPERTY				
CDBG Loan Repayment	202,101	188,387	96,000	90,000
Investment Earnings	1,484	101,612	800	49,970
Sales of Equipment	101			
GROUP TOTAL	203,686	289,999	96,800	139,970
ADDITIONAL SOURCES OF REVENUE				
Transfer In - LMI Housing		3,877,752		
TOTAL	**$ 1,081,858**	**$ 4,227,608**	**$ 2,715,876**	**$ 2,996,062**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 022
STREET AND STREETLIGHTS FUND SOURCES

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Utility - Cut Costs Recovery	$ 53,903	$ 98,618	$ 100,000	$ 100,000
Cost Recovery		3,980		
GROUP TOTAL	53,903	102,598	100,000	100,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	-2,037	7,063		
Rents and Royalties	1,534	1,534		
GROUP TOTAL	-503	8,597	0	0
OTHER REVENUE				
Unclassified	20,401	15,945		
Damage Claims	70,526	30,304	100,000	100,000
Sale of Equipment	2,571	5,376		
GROUP TOTAL	93,498	51,625	100,000	100,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Local Transportation	171,503	78,140		
Transfer In - General Fund	93	7,166		
Transfer In - 2105 Gas Tax	449,002	400,546	499,039	643,635
Transfer In - 2106 Gas Tax	193,881	168,998	222,472	291,889
Transfer In - 2107 Gas Tax	569,328	478,196	678,771	898,564
Transfer In - 2103 Gas Tax	623,912	616,520	679,270	895,973
Transfer In - 2030 Gas Tax	257,813	776,249	412,397	412,038
Transfer In - Measure "C"	125,000	125,000	125,000	125,000
Transfer In - Measure "V" Alt Modes	89,735	54,050	72,435	76,935
Transfer In - Measure "V" Local Transportation	297,525	216,199	289,699	307,699
TOTAL TRANSFERS IN	2,777,792	2,921,064	2,979,083	3,651,733
Interdepartmental Direct Service Cost Reimbursement	159,649	137,802	140,407	98,907
TOTAL	**$ 3,084,339**	**$ 3,221,686**	**$ 3,319,490**	**$ 3,950,640**

FUND NO. 024
RECREATION AND PARK PROGRAMS FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Prop 64 - Other State Grant	$	$	$ 272,090	$ 297,878
GROUP TOTAL	0	0	272,090	297,878
CHARGES FOR SERVICES				
Recreation Programs	158,327	80,515	264,410	261,015
Cost Recovery	10,062		12,300	8,200
GROUP TOTAL	168,389	80,515	276,710	269,215
RETURN ON USE OF MONEY/PROPERTY				
Concessions	1,826		1,500	
Investment Earnings	-21	2,572		
GROUP TOTAL	1,805	2,572	1,500	0
OTHER REVENUE				
Unclassified	9,148		7,050	8,102
Merchandise Income			15,000	15,000
Contribution and Donations	49,569			43,000
Sale of Equipment	1,724	26		
GROUP TOTAL	60,441	26	22,050	66,102
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	1,341,751	1,163,537	1,335,600	1,335,600
Transfer In - CFD Parks & Community Svc	84,253	100,735	125,343	150,066
Transfer In - Revenue Stabilization Fund		2,196		
Transfer In - Measure "Y" Parks & Recreation		394,292		
TOTAL TRANSFERS IN	1,426,004	1,660,760	1,460,943	1,485,666
TOTAL	**$ 1,656,639**	**$ 1,743,873**	**$ 2,033,293**	**$ 2,118,861**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 025				
SURFACE TRANSPORTATION PROGRAM				
INTERGOVERNMENTAL				
STP Exchange	$ 77,731	$ 1,080,928	$ 940,000	$ 1,050,517
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	133,619	-49,336	43,090	24,910
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals	51,157	3,955	43,148	53,750
TOTAL	**$ 262,507**	**$ 1,035,547**	**$ 1,026,238**	**$ 1,129,177**
FUND NO. 027				
PROPOSITION 172 FUND				
TAXES				
General Sales and Use	$ 390,627	$ 429,469	$ 423,690	$ 465,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	894	2,366		
TOTAL	**$ 391,521**	**$ 431,835**	**$ 423,690**	**$ 465,000**
FUND NO. 033				
FEDERAL HOME GRANTS FUND				
INTERGOVERNMENTAL				
HOME Funds	$ 26,740	$ 1,780,467	$ 210,486	$ 66,000
Federal Grants-HOME		1,141,018	1,480,288	2,300,197
TOTAL INTERGOVERNMENTAL	26,740	2,921,485	1,690,774	2,366,197
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	24,717	28,556	10,230	34,650
HOME Loan Repayment	251,681			
GROUP TOTAL	276,398	28,556	10,230	34,650
TOTAL	**$ 303,138**	**$ 2,950,041**	**$ 1,701,004**	**$ 2,400,847**
FUND NO. 034				
BEGIN PROGRAM FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 4,417	$ 287	$ 1,830	$ 1,760
BEGIN Loan Repayment	3,563	8,136	2,400	2,400
GROUP TOTAL	7,980	8,423	4,230	4,160
TOTAL	**$ 7,980**	**$ 8,423**	**$ 4,230**	**$ 4,160**

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 035				
OFFICE TRAFFIC SAFETY GRANT FUND				
INTERGOVERNMENTAL				
Police OTS Grant	$ 46,732	$ 33,023	$ 49,591	$ 399,593
TOTAL	**$ 46,732**	**$ 33,023**	**$ 49,591**	**$ 399,593**
FUND NO. 038				
COPS FUNDING FUND				
INTERGOVERNMENTAL				
COPS Grant	$ 212,266	$ 219,815	$ 133,861	$ 139,364
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,032	-1,074	470	670
TOTAL	**$ 215,298**	**$ 218,741**	**$ 134,331**	**$ 140,034**
FUND NO. 041				
STATE HOME 92 GRANT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 3,956	$ 916	$ 1,590	$ 1,910
State Home 92 Loan Repayments	8,404	9,472	8,400	7,800
GROUP TOTAL	12,360	10,388	9,990	9,710
TOTAL	**$ 12,360**	**$ 10,388**	**$ 9,990**	**$ 9,710**
FUND NO. 042				
STATE HOME 93 GRANT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 13,473	$ 451	$ 4,900	$ 4,950
State Home 93 Loan Repayments	23,143	27,834	24,000	24,000
GROUP TOTAL	36,616	28,285	28,900	28,950
TOTAL	**$ 36,616**	**$ 28,285**	**$ 28,900**	**$ 28,950**
FUND NO. 044				
FACILITIES ROADWAYS				
CHARGES FOR SERVICES				
Residential - Single Family	$ 1,117,178	$ 1,398,173	$ 697,601	$ 488,196
Residential - Multi Family	72,449	319,263	152,680	154,835
Non Residential Retail - < 50,000 square feet	9,177	114,964	49,006	
Non Residential Retail - > 50,000 square feet	34,036		212,130	
Non Residential Retail - Office			57,790	20,996
Non Residential - Industrial	47,430	25,714	15,000	31,644
Non Residential - Institutional			1,151	
Non Residential - General				109,911
Non Residential - Lodging				113,311
GROUP TOTAL	1,280,270	1,858,114	1,185,358	918,893
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	275,460	28,024	103,130	122,330
GROUP TOTAL	275,460	28,024	103,130	122,330
TOTAL	**$ 1,555,730**	**$ 1,886,138**	**$ 1,288,488**	**$ 1,041,223**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 045
FACILITIES TRAFFIC

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
CHARGES FOR SERVICES								
Residential - Single Family	$	75,495	$	94,482	$	47,141	$	66,626
Residential - Multi Family		7,411		32,659		15,618		21,077
Non Residential Retail - < 50,000 square feet		175		2,190		935		
Non Residential Retail - > 50,000 square feet		896				5,580		
Non Residential Retail - Office						2,130		2,846
Non Residential - Industrial		2,579		1,398		820		4,354
Non Residential - Institutional						106		
Non Residential - General								15,059
Non Residential - Lodging								15,465
GROUP TOTAL		86,556		130,729		72,330		125,427
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		8,566		2,194		2,850		4,550
GROUP TOTAL		8,566		2,194		2,850		4,550
TOTAL	**$**	**95,122**	**$**	**132,923**	**$**	**75,180**	**$**	**129,977**

FUND NO. 046
FACILITIES FIRE

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
CHARGES FOR SERVICES								
Residential - Single Family	$	169,420	$	212,033	$	105,791	$	290,300
Residential - Multi Family		16,512		72,762		34,797		128,894
Non Residential Retail - < 50,000 square feet		387		4,850		2,065		
Non Residential Retail - > 50,000 square feet		1,994				12,420		
Non Residential Retail - Office						4,730		7,405
Non Residential - Industrial		5,789		3,139		1,830		8,693
Non Residential - Institutional						237		
Non Residential - General								22,778
Non Residential - Lodging								17,350
GROUP TOTAL		194,102		292,784		161,870		475,420
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		56,161		4,122		21,080		24,180
GROUP TOTAL		56,161		4,122		21,080		24,180
TOTAL	**$**	**250,263**	**$**	**296,906**	**$**	**182,950**	**$**	**499,600**

FUND NO. 047
FACILITIES POLICE

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
CHARGES FOR SERVICES								
Residential - Single Family	$	226,837	$	283,892	$	141,645	$	220,898
Residential - Multi Family		22,043		97,136		46,453		98,252
Non Residential Retail - < 50,000 square feet		518		6,493		2,770		
Non Residential Retail - > 50,000 square feet		2,663				16,590		
Non Residential Retail - Office						6,320		5,644
Non Residential - Industrial		7,749		4,201		2,450		6,602
Non Residential - Institutional						316		
Non Residential - General								17,332
Non Residential - Lodging								13,195
GROUP TOTAL		259,810		391,722		216,544		361,923
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		96,991		3,636		38,040		40,890
GROUP TOTAL		96,991		3,636		38,040		40,890
TOTAL	**$**	**356,801**	**$**	**395,358**	**$**	**254,584**	**$**	**402,813**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 048				
FACILITIES PARKS				
CHARGES FOR SERVICES				
Residential - Single Family	$ 183,243	$ 229,340	$ 114,422	$ 857,813
Residential - Multi Family	17,819	78,525	37,553	381,333
Non Residential Retail - < 50,000 square feet	150	1,877	800	
Non Residential Retail - > 50,000 square feet	767		4,770	
Non Residential Retail - Office			1,820	21,902
Non Residential - Industrial	2,237	1,213	710	25,498
Non Residential - Institutional			91	
Non Residential - General				67,007
Non Residential - Lodging				51,322
GROUP TOTAL	204,216	310,955	160,166	1,404,875
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	27,082	5,284	10,270	13,230
Interest on Loans				
Repayment on Loan				
GROUP TOTAL	27,082	5,284	10,270	13,230
TOTAL	**$ 231,298**	**$ 316,239**	**$ 170,436**	**$ 1,418,105**
FUND NO. 050				
JUSTICE ASSISTANCE GRANT				
INTERGOVERNMENTAL				
Federal Grant	$ 82,182	$ 191,379	$ 2,253	$ 75,000
TOTAL	**$ 82,182**	**$ 191,379**	**$ 2,253**	**$ 75,000**
FUND NO. 051				
PEG ACCESS FEES				
TAXES				
Other Taxes	$ 107,189	$ 112,409	$ 109,501	$ 115,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	19,558	1,167	7,690	8,420
TOTAL	**$ 126,747**	**$ 113,576**	**$ 117,191**	**$ 123,420**
FUND NO. 052				
HOUSING-CAL HOME GRANT				
INTERGOVERNMENTAL				
State Government Grant	$	$ 51,628	$ 900	$ 900
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	12,634	773	4,880	5,220
Home Funds Loans	26,869			
GROUP TOTAL	39,503	773	4,880	5,220
TOTAL	**$ 39,503**	**$ 52,401**	**$ 5,780**	**$ 6,120**
FUND NO. 053				
HOUSING-BEGIN GRANT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 3,460	$ -27	$ 1,380	$ 1,270
Home Funds Loans				
GROUP TOTAL	3,460	-27	1,380	1,270
TOTAL	**$ 3,460**	**$ -27**	**$ 1,380**	**$ 1,270**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 054
FACILITIES ROADWAYS DEVELOPERS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$ 1,117,178	$ 1,398,173	$ 697,601	$ 488,196
Residential - Multi Family	72,449	319,263	152,680	154,835
Non Residential Retail - < 50,000 square feet	9,177	114,964	49,006	
Non Residential Retail - > 50,000 square feet	34,036		212,130	
Non Residential Retail - Office			57,790	20,996
Non Residential - Industrial	47,430	25,714	15,000	31,644
Non Residential - Institutional			1,151	
Non Residential - General				109,911
Non Residential - Lodging				113,311
GROUP TOTAL	1,280,270	1,858,114	1,185,358	918,893
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	231,383	20,547	85,610	100,740
GROUP TOTAL	231,383	20,547	85,610	100,740
TOTAL	**$ 1,511,653**	**$ 1,878,661**	**$ 1,270,968**	**$ 1,019,633**

FUND NO. 055
FACILITIES TRAFFIC DEVELOPERS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$ 75,495	$ 94,482	$ 47,141	$ 66,626
Residential - Multi Family	7,411	32,659	15,618	21,077
Non Residential Retail - < 50,000 square feet	175	2,190	935	
Non Residential Retail - > 50,000 square feet	896		5,580	
Non Residential Retail - Office			2,130	2,846
Non Residential - Industrial	2,579	1,398	820	4,354
Non Residential - Institutional			106	
Non Residential - General				15,059
Non Residential - Lodging				15,465
GROUP TOTAL	86,556	130,729	72,330	125,427
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	20,254	2,017	7,620	9,060
GROUP TOTAL	20,254	2,017	7,620	9,060
TOTAL	**$ 106,810**	**$ 132,746**	**$ 79,950**	**$ 134,487**

FUND NO. 056
FACILITIES FIRE DEVELOPERS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$ 169,420	$ 212,033	$ 105,791	$ 290,300
Residential - Multi Family	16,512	72,762	34,797	128,894
Non Residential Retail - < 50,000 square feet	387	4,850	2,065	
Non Residential Retail - > 50,000 square feet	1,994		12,420	
Non Residential Retail - Office			4,730	7,405
Non Residential - Industrial	5,789	3,139	1,830	8,693
Non Residential - Institutional			237	
Non Residential - General				22,778
Non Residential - Lodging				17,350
GROUP TOTAL	194,102	292,784	161,870	475,420
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	83,219	3,210	31,750	34,410
GROUP TOTAL	83,219	3,210	31,750	34,410
TOTAL	**$ 277,321**	**$ 295,994**	**$ 193,620**	**$ 509,830**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 057
FACILITIES POLICE DEVELOPERS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$ 226,837	$ 283,892	$ 141,645	$ 220,898
Residential - Multi Family	22,043	97,136	46,453	98,252
Non Residential Retail - < 50,000 square feet	518	6,493	2,770	
Non Residential Retail - > 50,000 square feet	2,663		16,590	
Non Residential Retail - Office			6,320	5,644
Non Residential - Industrial	7,749	4,201	2,450	6,602
Non Residential - Institutional			316	
Non Residential - General				17,332
Non Residential - Lodging				13,195
GROUP TOTAL	259,810	391,722	216,544	361,923
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	63,504	6,189	23,640	28,910
GROUP TOTAL	63,504	6,189	23,640	28,910
TOTAL	**$ 323,314**	**$ 397,911**	**$ 240,184**	**$ 390,833**

FUND NO. 058
FACILITIES PARKS DEVELOPERS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$ 183,243	$ 267,853	$ 114,422	$ 857,813
Residential - Multi Family	17,819	40,005	37,553	381,333
Non Residential Retail - < 50,000 square feet	150	1,877	800	
Non Residential Retail - > 50,000 square feet	767		4,770	
Non Residential Retail - Office			1,820	21,902
Non Residential - Industrial	2,237	1,213	710	25,498
Non Residential - Institutional			91	
Non Residential - General				67,007
Non Residential - Lodging				51,322
GROUP TOTAL	204,216	310,948	160,166	1,404,875
TOTAL	**$ 204,216**	**$ 310,948**	**$ 160,166**	**$ 1,404,875**

FUND NO. 059
NEIGHBORHOOD STABILIZATION

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 4,359	$ 1,494	$ 1,090	$ 1,880
Neighborhood Stabilization Loans	78,114	54,685	7,200	4,200
GROUP TOTAL	82,473	56,179	8,290	6,080
TOTAL	**$ 82,473**	**$ 56,179**	**$ 8,290**	**$ 6,080**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 061
MEASURE C FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Federal Government Grants	$ 67,634	$ 22,904	$	$
State Grants				35,000
GROUP TOTAL	67,634	22,904	0	35,000
TAXES				
General Sales and Use	6,852,814	8,295,121	7,354,121	7,674,827
CHARGES FOR SERVICES				
Special Fire Dept. Service	20,559	70,850		
GROUP TOTAL	20,559	70,850	0	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	75,275	42,186	32,750	56,410
OTHER REVENUE				
Unclassified	64	264		
GROUP TOTAL	64	264	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		31,862		
Transfer In - American Rescue Plan Act		60,916		
Transfer In - Vehicle Abatement	63			
Transfer In - AB 109	1,424			
GROUP TOTAL	1,487	92,778	0	0
Administrative Reimbursement	106,633	76,712	92,145	79,459
TOTAL	**$ 7,124,466**	**$ 8,600,815**	**$ 7,479,016**	**$ 7,845,696**

FUND NO. 062
DEVELOPER CAPITAL FEE

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 159,497	$ -3,953	$ 60,420	$ 57,230
OTHER REVENUE				
Developers	212,036	240,491		
TOTAL	**$ 371,533**	**$ 236,538**	**$ 60,420**	**$ 57,230**

FUND NO. 063
BELL STATION FACILITY

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1,529	$ -865	$	$
Rents& Royalties	96,613	97,507	108,104	83,228
GROUP TOTAL	98,142	96,642	108,104	83,228
TOTAL	**$ 98,168**	**$ 96,642**	**$ 108,104**	**$ 83,228**

FUND NO. 065
2103 GAS TAX FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
TAXES				
2103 Gas Tax	$ 623,745	$ 616,308	$ 679,058	$ 895,973
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	166	211		
TOTAL	**$ 623,911**	**$ 616,519**	**$ 679,058**	**$ 895,973**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 066
NEIGHBORHOOD PROGRAM (NSP3)

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 2,639	$ -20	$ 1,050	$ 970
GROUP TOTAL	2,639	-20	1,050	970
TOTAL	**$ 2,639**	**$ -20**	**$ 1,050**	**$ 970**
RETURN ON USE OF MONEY/PROPERTY				
Investment Revenue				
Home Funds Loan	$ 60,225	$ 67,249	$	$
Investment Earnings	5,520	1,897		
GROUP TOTAL	65,745	69,146	0	0
TOTAL	**$ 65,745**	**$ 69,146**	**$ 0**	**$ 0**

FUND NO. 070
HOUSING ADMINISTRATION

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Personnel Time Charged CIP	$ 22,448	$	$ 35,469	$ 135,469
GROUP TOTAL	22,448	0	35,469	135,469
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	-2,016	2,008		
OTHER REVENUE				
Contributions	1,080,000			
GROUP TOTAL	1,080,000	0	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	19			
Transfer In - PC Replacement	27			
TOTAL TRANSFERS IN	46	0	0	0
Interdepartmental Direct Service Cost Reimbursement	283,005	573,603	1,218,835	323,923
TOTAL	**$ 1,383,483**	**$ 575,611**	**$ 1,254,304**	**$ 459,392**

FUND NO. 071
CITY HOUSING LOAN

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 76,476	$ 32,754	$ 27,350	$ 37,230
Interest on Loans	5,777	546,939	3,690	3,500
City Housing Loan	369,117	1,224,583	3,819	4,200
GROUP TOTAL	451,370	1,804,276	34,859	44,930
OTHER REVENUE				
Unclassified		615		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - LMI Debt Svc		119,209		
TOTAL TRANSFERS IN	0	119,209	0	0
TOTAL	**$ 451,370**	**$ 1,924,100**	**$ 34,859**	**$ 44,930**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 072
AB109

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 71	$	$	$
GROUP TOTAL	71	0	0	0
TOTAL	**$ 71**	**$ 0**	**$ 0**	**$ 0**

FUND NO. 073
REVENUE STABILIZATION FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 88,061	$ -143,570	$	$
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	360,000	180,000		
TOTAL	**$ 448,061**	**$ 36,430**	**$ 0**	**$ 0**

FUND NO. 074
ECONOMIC DEVELOPMENT OPPORTUNITY FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 93,716	$ 7,154	$ 38,050	$ 43,410
OTHER REVENUE				
Contributions	250,000			
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	180,000	371,258	945,000	425,250
Transfer In - American Rescue Plan Act		36		
TOTAL TRANSFERS IN	180,000	371,294	945,000	425,250
TOTAL	**$ 523,716**	**$ 378,448**	**$ 983,050**	**$ 468,660**

FUND NO. 075
MEASURE "V" ALTERNATIVE MODES

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
General Sales and Use	$ 392,415	$ 484,643	$ 320,000	$ 400,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	23,040	4,535	9,520	10,760
TOTAL	**$ 415,455**	**$ 489,178**	**$ 329,520**	**$ 410,760**

FUND NO. 076
2030 GAS TAX

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
2030 Gas Tax - State Share	$ 1,619,679	$ 1,616,932	$ 1,692,811	$ 2,073,653
2030 Gas Tax - LLP Funding		43,508		1,209,492
GROUP TOTAL	1,619,679	1,660,440	1,692,811	3,283,145
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	79,598	7,210	30,900	33,610
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals CIP	24,714	2,440		
TOTAL	**$ 1,723,991**	**$ 1,670,090**	**$ 1,723,711**	**$ 3,316,755**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 077				
SUBSTANDARD HOUSING				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 4,459	$ 778	$	$
CHARGES FOR SERVICES				
Cost Recovery	21,219	164,812		
TOTAL	**$ 25,678**	**$ 165,590**	**$ 0**	**$ 0**
FUND NO. 078				
MEASURE 'V' LOCAL TRANSPORTATION				
INTERGOVERNMENTAL				
General Sales and Use Tax	$ 1,569,659	$ 1,938,572	$ 1,280,000	$ 1,600,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	111,819	6,412	42,630	42,770
TOTAL	**$ 1,681,478**	**$ 1,944,984**	**$ 1,322,630**	**$ 1,642,770**
FUND NO. 079				
AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT				
INTERGOVERNMENTAL				
Other State Grants	$	$	$ 2,854,300	$ 2,820,847
TOTAL	**$ 0**	**$ 0**	**$ 2,854,300**	**$ 2,820,847**
FUND NO. 080				
VEHICLE ABATEMENT				
CHARGES FOR SERVICES				
Vehicle Abatement	$ 45,652	$ 42,242	$ 50,000	$ 50,000
GROUP TOTAL	45,652	42,242	50,000	50,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	84	132		
TOTAL	**$ 45,736**	**$ 42,374**	**$ 50,000**	**$ 50,000**
FUND NO. 082				
SB 1186 CASP PROGRAM				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 2,032	$ 501	$ 1,110	$ 1,500
OTHER REVENUE				
ADA ACCESS & COMP	5,411	30,412	18,000	19,080
TOTAL	**$ 7,443**	**$ 30,913**	**$ 19,110**	**$ 20,580**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 083				
MEASURE "Y" POLICE				
TAXES				
Cannabis Sales Tax - 20%	$ 230,814	$ 643,166	$ 593,406	$ 492,800
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	7,300	18,332	3,800	12,660
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Measure "Y" Discretionary		70,096		
TOTAL TRANSFERS IN	0	70,096	0	0
TOTAL	**$ 238,114**	**$ 731,594**	**$ 597,206**	**$ 505,460**
FUND NO. 084				
MEASURE "Y" FIRE				
TAXES				
Cannabis Sales Tax - 20%	$ 230,814	$ 643,166	$ 593,406	$ 492,800
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	7,300	21,919	3,800	13,860
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Measure "Y" Discretionary		70,096		
TOTAL TRANSFERS IN	0	70,096	0	0
TOTAL	**$ 238,114**	**$ 735,181**	**$ 597,206**	**$ 506,660**
FUND NO. 085				
MEASURE "Y" PARKS & RECREATION				
TAXES				
Cannabis Sales Tax - 20%	$ 230,814	$ 643,166	$ 593,406	$ 492,800
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	7,300	14,730	3,800	10,450
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Measure "Y" Discretionary		135,542	2,362,040	3,124,569
TOTAL TRANSFERS IN	0	135,542	2,362,040	3,124,569
TOTAL	**$ 238,114**	**$ 793,438**	**$ 2,959,246**	**$ 3,627,819**
FUND NO. 086				
MEASURE "Y" DISCRETIONARY				
TAXES				
Cannabis Sales Tax - 40%	$ 461,628	$ 1,286,332	$ 1,186,813	$ 985,600
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	14,601	32,966	5,700	25,310
TOTAL	**$ 476,229**	**$ 1,319,298**	**$ 1,192,513**	**$ 1,010,910**
FUND NO. 087				
AMERICAN RESCUE PLAN ACT				
Intergovernmental				
Federal Grant- American Rescue Plan Act	$	$ 2,610,791	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings		249,577		
TOTAL	**$ 0**	**$ 2,860,368**	**$ 0**	**$ 0**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 088
AFFORDABLE HOUSING TRUST

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
OTHERS SOURCES OF REVENUE				
Transfer In - General Fund	$	$	$	$ 500,000
TOTAL	**$**	**$**	**$**	**$ 500,000**

FUND NO. 090
CA SB2 HOUSING PLANNING GRANT

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
Intergovernmental				
Other State Grant	$	$	$	$ 310,000
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 310,000**

FUND NO. 091
CA LOCAL EARLY ACTION PLAN

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
Intergovernmental				
Other State Grant	$	$	$	$ 300,000
TOTAL TRANSFERS IN	0	0	0	300,000
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 300,000**

FUND NO. 092
FACILITIIES PUBLIC WORKS CORP YARD

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$	$	$	$ 33,313
Residential - Multi Family				14,754
Non Residential Retail - Office				856
Non Residential - Industrial				1,053
Non Residential Retail - General				2,605
Non Residential - Lodging				2,013
GROUP TOTAL	0	0	0	54,594
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 54,594**

FUND NO. 093
FACILITIIES PUBLIC WORKS CORP YARD DEVELOPERS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$	$	$	$ 33,313
Residential - Multi Family				14,754
Non Residential Retail - Office				856
Non Residential - Industrial				1,053
Non Residential Retail - General				2,605
Non Residential - Lodging				2,013
GROUP TOTAL	0	0	0	54,594
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 54,594**

FUND NO. 094
FACILITIES INFORMATION TECHNOLOGY

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Residential - Single Family	$	$	$	$ 25,778
Residential - Multi Family				11,511
Non Residential Retail - Office				651
Non Residential - Industrial				755
Non Residential - Institutional				2,084
Non Residential Retail - General				1,542
GROUP TOTAL	0	0	0	42,321
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 42,321**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 095				
FACILITIES INFORMATION TECHNOLOGY DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$	$	$ 25,778
Residential - Multi Family				11,511
Non Residential Retail - Office				651
Non Residential - Industrial				755
Non Residential - Institutional				2,084
Non Residential Retail - General				1,542
GROUP TOTAL	0	0	0	42,321
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 42,321**
FUND NO. 096				
FACILITIES ADMINISTRATIVE FEE				
CHARGES FOR SERVICES				
Residential - Single Family	$	$	$	$ 118,975
Residential - Multi Family				48,639
Non Residential Retail - Office				3,618
Non Residential - Industrial				4,716
Non Residential Retail - General				14,207
Non Residential - Lodging				12,852
GROUP TOTAL	0	0	0	203,007
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 203,007**
FUND NOS. 100 - 149 & 151 - 153				
MAINTENANCE DISTRICTS FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessments	$ 877,409	$ 873,721	$ 1,088,105	$ 1,071,469
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	99,597	-15,351		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	44,289	43,667	61,410	56,726
Transfer In - CFDS	5,268	5,277	5,433	7,487
Transfer In - Water System	1,968	1,866	37	37
Transfer In - Parking Authority	18,433	17,770	17,770	17,770
TOTAL TRANSFERS IN	69,958	68,580	84,650	82,020
TOTAL	**$ 1,046,964**	**$ 926,950**	**$ 1,172,755**	**$ 1,153,489**
FUND NO. 150				
CFD ADMINISTRATION FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 16,601	$ -136	$	$
OTHER REVENUE				
Other Revenue - Developers	90,000	25,000		
TOTAL	**$ 106,601**	**$ 24,864**	**$ 0**	**$ 0**
FUND NO. 155				
CFD ADMINISTRATION FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 39,966	$ 50,367	$ 61,170	$ 73,919
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	78	82		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	23	24	24	26
TOTAL	**$ 40,067**	**$ 50,473**	**$ 61,194**	**$ 73,945**

FUND NO. 156
CFD PUBLIC SAFETY FIRE FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Special Fire Dept. Service	$ 2,926	$	$	$
GROUP TOTAL	2,926	0	0	0
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	513,335	705,907	785,136	948,688
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	90	1,231		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	300	307	313	336
Transfer In - American Rescue Plan Act		5,909		
Transfer In - General Fund	549	5,920		
TOTAL TRANSFERS IN	849	12,136	313	336
TOTAL	**$ 517,200**	**$ 719,274**	**$ 785,449**	**$ 949,024**

FUND NO. 157
CFD PUBLIC SAFETY PD FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
State Government Grants	$ 24,469	$	$	$
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	1,042,686	1,314,914	1,593,982	1,926,102
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,605	-1,972		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - American Rescue Plan Act		36,262		
Transfer In - CFD Services Deposit	608	623	635	683
TOTAL TRANSFERS IN	608	36,885	635	683
TOTAL	**$ 1,069,368**	**$ 1,349,827**	**$ 1,594,617**	**$ 1,926,785**

FUND NO. 158
CFD- PW-PARKS MAINTENANCE FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 116,275	$ 146,627	$ 177,761	$ 214,723
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	4,441	83	1,111	
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		411		
Transfer In - CFD-Bellevue Ranch East	27,115	31,438	10,905	7,167
Transfer In - CFD-Compass Pointe	63,114	67,200	84,049	84,282
Transfer In - CFD-Sandcastle	28,500	65,492	57,873	42,671
Transfer In - Moraga	33,652	37,235	33,457	30,973
Transfer In - CFD Services Deposit	68	70	71	76
TOTAL TRANSFERS IN	152,449	201,846	186,355	165,169
ADDITIONAL SOURCES OF REVENUE				
Interdepartmental Direct Service	2,745	4,979	6,162	6,777
TOTAL	**$ 275,910**	**$ 353,535**	**$ 371,389**	**$ 386,669**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 159				
CFD- STREET TREES FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 59,030	$ 74,429	$ 90,269	$ 109,040
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	121	121	84	
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	34	35	36	39
TOTAL	**$ 59,185**	**$ 74,585**	**$ 90,389**	**$ 109,079**
FUND NO. 160				
CFD- STREET MAINT/LIGHTS FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 131,449	$ 165,754	$ 200,899	$ 242,795
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	345	347		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	77	79	80	86
TOTAL	**$ 131,871**	**$ 166,180**	**$ 200,979**	**$ 242,881**
FUND NO. 161				
CFD- DEVELOPMENT SERVICE FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 37,115	$ 47,744	$ 61,514	$ 72,942
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	81	76	50	
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	21	21	22	23
TOTAL	**$ 37,217**	**$ 47,841**	**$ 61,586**	**$ 72,965**
FUND NO. 162				
CFD- PARKS & COMMUNITY SERVICES				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 85,166	$ 106,437	$ 125,407	$ 153,014
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	180	173	124	
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	51	52	53	57
TOTAL	**$ 85,397**	**$ 106,662**	**$ 125,584**	**$ 153,071**
FUND NO. 163				
CFD- AIRPORT				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 28,500	$ 35,953	$ 43,591	$ 52,647
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	52	59	39	
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	17	17	17	19
TOTAL	**$ 28,569**	**$ 36,029**	**$ 43,647**	**$ 52,666**

SOURCE OF REVENUE- ALL FUNDS

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
FUND NOS. 164-208								
COMMUNITY FACILITIES DISTRICT FUNDS								
FINES, FORFEITS, PENALTIES & ASSESSMTS								
Special Tax	$	992,336	$	1,288,862	$	1,564,290	$	2,033,180
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		157,583		10,655				4,341
ADDITIONAL SOURCES OF REVENUE								
Transfer In - CFD Street Maintenance		127,830		156,814		202,973		248,605
Transfer In - CFD Services Deposit		1,422		1,457		1,484		1,596
GROUP TOTAL		129,252		158,271		204,457		250,201
TOTAL	**$**	**1,279,171**	**$**	**1,457,788**	**$**	**1,768,747**	**$**	**2,287,722**
FUND NO. 299								
MAINT DIST PUMP REPLACEMENT								
CHARGES FOR SERVICES								
Pump Replacement Fee	$	12,865	$	11,065	$	11,101	$	11,101
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		24,051		-588		9,510		9,160
TOTAL	**$**	**36,916**	**$**	**10,477**	**$**	**20,611**	**$**	**20,261**
CAPITAL PROJECTS FUNDS								
FUND NO. 424								
PARKS & COMMUNITY SERVICE CIP FUND								
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	5,177	$	1,611	$	2,080	$	2,890
ADDITIONAL SOURCES OF REVENUE								
Transfer In - General Fund		60,266				375		100,375
Transfer In - Revenue Stabilization				103,120		124,686		
Transfer in - Measure "Y" Parks & Recreation				16,113				
TOTAL TRANSFERS IN		60,266		119,233		125,061		100,375
TOTAL	**$**	**65,443**	**$**	**120,844**	**$**	**127,141**	**$**	**103,265**
FUND NO. 442								
PARK RESERVE FUND								
CHARGES FOR SERVICES								
Park Zone #1 Fees	$	49,029	$	87,007	$	30,745	$	
Park Zone #2 Fees		5,203		21,565		9,460		
Park Zone #3 Fees		47,300		70,950		16,555		
Park Zone #4 Fees		137,696		126,442		79,440		
Park Zone #5 Fees		204,343		273,844		133,570		
GROUP TOTAL		443,571		579,808		269,770		0
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		52,737		10,365		21,220		25,480
Rent of Facilities		735		735		735		
GROUP TOTAL		53,472		11,100		21,955		25,480
ADDITIONAL SOURCES OF REVENUE								
Transfer In - General Fund		13,141				727		727
TOTAL TRANSFERS IN		13,141		0		727		727
TOTAL	**$**	**510,184**	**$**	**590,908**	**$**	**292,452**	**$**	**26,207**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 445				
MEASURE V REGIONAL PROJECT				
INTERGOVERMENTAL				
General Sales & Use Tax	$	$ 348,875	$ 7,595,349	$ 7,745,349
TOTAL	**$ 0**	**$ 348,875**	**$ 7,595,349**	**$ 7,745,349**
FUND NO. 448				
AIRPORT INDUSTRIAL PARK				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 16,191	$ -892	$ 5,480	$ 5,840
Rents and Royalties				
GROUP TOTAL	16,191	-892	5,480	5,840
TOTAL	**$ 16,191**	**$ -892**	**$ 5,480**	**$ 5,840**
FUND NO. 449				
PUBLIC SAFETY CIP FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 6,662	$ 76,475	$ 5,210	$ 36,970
Sale of Fixed Assets		2,033,517		
GROUP TOTAL	6,662	2,109,992	5,210	36,970
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Facilities Fire			949,915	949,915
Transfer In - Facilities Police	43,108		6,892	6,892
TOTAL TRANSFERS IN	43,108	0	956,807	956,807
TOTAL	**$ 49,770**	**$ 2,109,992**	**$ 962,017**	**$ 993,777**
FUND NO. 450				
STREETS & SIGNALS CIP FUND				
INTERGOVERNMENTAL				
Other Federal Grants	$ 19,905	$	$ 138,249	$ 38,888
Congestion Mgnt Air Alt-CMAQ	144,966	86,037	42,410	1,093,524
GROUP TOTAL	164,871	86,037	180,659	1,132,412
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	52,717	28,325	19,020	25,810
OTHER REVENUE				
Other Revenue-Developers		14,383		988,434
GROUP TOTAL	0	14,383	0	988,434
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Local Transportation	90,949	98,824	318,141	229,921
Transfer In - STP	595,019	1,897,363	4,254,490	3,979,559
Transfer In - Facilities - Roadway	13,400		1,679,511	1,679,511
Transfer In - 2030 Gas Tax	912,575	834,726	4,246,630	5,759,987
Transfer In - LMI Housing CIP			4,436	4,436
Transfer In -Developer Capital Fees		48,793	525,358	
Transfer In - Housing	21,745			
TOTAL TRANSFERS IN	1,633,688	2,879,706	11,028,566	11,653,414
TOTAL	**$ 1,851,276**	**$ 3,008,451**	**$ 11,228,245**	**$ 13,800,070**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 461
AIRPORT CIP FUND

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	150	$	165	$		$	
GROUP TOTAL		150		165		0		0
Miscellaneous								
Unclassified		573						
ADDITIONAL SOURCES OF REVENUE								
Transfer In - Airport Industrial Park						49,032		49,032
Transfer In - Airport						230,000		230,000
TOTAL TRANSFERS IN		0		0		279,032		279,032
TOTAL	**$**	**723**	**$**	**165**	**$**	**279,032**	**$**	**279,032**

FUND NO. 463
PCE CLEAN UP WATER CIPS

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	39,736	$	-1,654	$	15,760	$	12,240
ADDITIONAL SOURCES OF REVENUE								
Transfer In - Water System		250,000		250,000		250,000		250,000
TOTAL	**$**	**289,736**	**$**	**248,346**	**$**	**265,760**	**$**	**262,240**

FUND NO. 464
MTBE SETTLEMENT FUND

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	77,438	$	-3,101	$	31,430	$	28,930
TOTAL	**$**	**77,438**	**$**	**-3,101**	**$**	**31,430**	**$**	**28,930**

FUND NO. 471
CITY HOUSING CIP

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	12,224	$	-7,136	$	4,960	$	460
Rent and Royalty								
GROUP TOTAL		12,224		-7,136		4,960		460
TOTAL	**$**	**12,224**	**$**	**-7,136**	**$**	**4,960**	**$**	**460**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
DEBT SERVICE FUNDS				
FUND NO. 333				
NORTH MERCED SEWER REFUNDING				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 2,687	$ -778	$	$
TOTAL	**$ 2,687**	**$ -778**	**$ 0**	**$ 0**
FUND NO. 338				
LIBERTY PARK ASSESSMENT DISTRICT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1,684	$ -488	$ 470	$ 420
TOTAL	**$ 1,684**	**$ -488**	**$ 470**	**$ 420**
FUND NO. 340				
16TH STREET ASSESSMENT DISTRICT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 370	$ 347	$	$
TOTAL	**$ 370**	**$ 347**	**$ 0**	**$ 0**
FUND NO. 342				
FAHRENS PARK				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 336,519	$ 326,357	$ 315,679	$
Assessment Payoff			11,000	
Assessment Payoff Fee			50	
GROUP TOTAL	336,519	326,357	326,729	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	14,963	-5,009		
Interest Earnings	328	11	400	
GROUP TOTAL	15,291	-4,998	400	0
TOTAL	**$ 351,810**	**$ 321,359**	**$ 327,129**	**$ 0**
FUND NO. 343				
BELLEVUE RANCH DEVELOPMENT EAST				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 619,445	$ 616,610	$ 618,787	$ 620,541
Prior Year Assessment				
GROUP TOTAL	619,445	616,610	618,787	620,541
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,811	1,571		
Interest Earnings	11,068	227		
GROUP TOTAL	13,879	1,798	0	0
TOTAL	**$ 633,324**	**$ 618,408**	**$ 618,787**	**$ 620,541**
FUND NO. 344				
UNIVERSITY CAPITAL CHARGE FUND				
CHARGES FOR SERVICES				
Sewer Facility Fee	$ 202,154	$ 191,711	$ 509,909	$ 498,632
TOTAL	**$ 202,154**	**$ 191,711**	**$ 509,909**	**$ 498,632**

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
FUND NO. 345				
BELLEVUE RANCH DEVELOPMENT WEST				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 466,154	$ 463,397	$ 465,726	$ 460,379
GROUP TOTAL	466,154	463,397	465,726	460,379
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,403	1,146		
Interest Earnings	8,788	178		
GROUP TOTAL	11,191	1,324	0	0
TOTAL	**$ 477,345**	**$ 464,721**	**$ 465,726**	**$ 460,379**
FUND NO. 346				
MORAGA DEVELOPMENT				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 375,278	$ 337,919	$ 336,882	$ 337,853
GROUP TOTAL	375,278	337,919	336,882	337,853
OTHER SOURCES OF REVENUE				
Proceeds from Debt	4,080,000			
Premium	139,467			
GROUP TOTAL	4,219,467	0	0	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,091	833		
Interest Earnings	16,617	256		
GROUP TOTAL	18,708	1,089	0	0
TOTAL	**$ 4,613,453**	**$ 339,008**	**$ 336,882**	**$ 337,853**
FUND NO. 380				
HOUSING DEBT SERVICE				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 25,391	$ 19,388	$	$
Repayment on Loan	497,676	4,387,695		
GROUP TOTAL	523,067	4,407,083	0	0
TOTAL	**$ 523,067**	**$ 4,407,083**	**$ 0**	**$ 0**
FUND NO. 770				
CFD SERVICES DEPOSITS				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1,894	$ -605	$ 490	$ 390
TOTAL	**$ 1,894**	**$ -605**	**$ 490**	**$ 390**
FUND NO. 773				
SEC 115 TRUST PENSION				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 159,833	$ 288,157	$	$
ADDITIONAL SOURCES OF REVENUE				
Transfer In General Fund	360,000	180,000	1,755,000	789,750
TOTAL	**$ 519,833**	**$ 468,157**	**$ 1,755,000**	**$ 789,750**

SOURCE OF REVENUE- ALL FUNDS

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
FUND NO. 779								
ASSET FORFEITURE								
FINES, FORFEITS, PENALTIES & ASSESSMENTS								
Criminal Fines	$		$	50,599	$	500	$	1,000
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		182		2,127				990
TOTAL	**$**	**182**	**$**	**52,726**	**$**	**500**	**$**	**1,990**
FUND NO. 795								
WAHNETA HALL 1991 TRUST								
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	8,314	$	-259	$	3,310	$	2,950
TOTAL	**$**	**8,314**	**$**	**-259**	**$**	**3,310**	**$**	**2,950**
ENTERPRISE FUNDS								
FUND NO. 550								
WWTP LINES COMPONENT								
CHARGES FOR SERVICES								
Sewer Facility Fee	$	791,514	$	952,349	$	479,778	$	400,501
Sewer Facility Fees South of Bear Creek		298,424		441,700		226,146		371,279
Sewer Facility Fees NthBCrk o/s NMS Dis		580,176		454,976		235,260		7,700
GROUP TOTAL		1,670,114		1,849,025		941,184		779,480
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		388,874		32,127		147,690		175,750
Interest on Loans		67						
GROUP TOTAL		388,941		32,127		147,690		175,750
TOTAL	**$**	**2,059,055**	**$**	**1,881,152**	**$**	**1,088,874**	**$**	**955,230**
FUND NO. 551								
WWTP PLANT COMPONENT								
CHARGES FOR SERVICES								
Sewer Facility Fee	$	4,255,352	$	5,890,518	$	3,175,135	$	3,755,821
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		724,445		78,015		285,330		353,050
GROUP TOTAL		724,445		78,015		285,330		353,050
TOTAL	**$**	**4,979,797**	**$**	**5,968,533**	**$**	**3,460,465**	**$**	**4,108,871**
FUND NO. 552								
WASTEWATER REVOLVING FUND								
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings	$	6,258	$	-47	$	2,490	$	2,290
GROUP TOTAL		6,258		-47		2,490		2,290
TOTAL	**$**	**6,258**	**$**	**-47**	**$**	**2,490**	**$**	**2,290**

FUND NO. 553
WASTEWATER SYSTEM FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Sewer Service Charges	$ 17,605,265	$ 18,619,538	$ 17,650,000	$ 18,356,000
Sewer Maint. and Repairs	2,400	2,400	2,400	2,400
Septic Haulers	141,294	142,724	121,000	133,185
Industrial Pretreatment	99,014	106,023	105,000	104,700
Monitoring Wells Insp Fees	75	750	300	775
GROUP TOTAL	17,848,048	18,871,435	17,878,700	18,597,060
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,958,141	14,822	780,830	842,520
Repayment on Loans			1,532,554	2,282,754
Lease on Ground Areas	2,350	27,350	27,350	27,350
Interest Earnings	352	2	200	200
GROUP TOTAL	1,960,843	42,174	2,340,934	3,152,824
OTHER REVENUE				
Unclassified	10,955	16,425	8,400	8,400
Sale of Equipment	15,669	10,149	2,100	2,100
Sale of Farm Products	958,248	1,080,134	765,000	863,000
GROUP TOTAL	984,872	1,106,708	775,500	873,500
ADDITIONAL SOURCES OF REVENUE				
Developer Contributions - Infrastructure	462,916			
Transfer In - General Fund	2,140	7,434		
Transfer In - Refuse	16,800		220,343	220,343
GROUP TOTAL	481,856	7,434	220,343	220,343
Interdepartmental Direct Service Cost Reimbursement	304,109	308,820	219,407	124,600
TOTAL	**$ 21,579,728**	**$ 20,336,571**	**$ 21,434,884**	**$ 22,968,327**

FUND NO. 556
RESTRICTED WATER FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Water Facility Charge - Mains	$ 4,917,679	$ 6,536,939	$ 2,952,149	$ 2,725,855
RETURN ON USE OF MONEY/PROPERTY				
Interest On Loans		35,206		
Investment Earnings	1,375,082	-14,683	548,070	587,960
Repayment on Loans	3,104	7,910	135,174	138,435
GROUP TOTAL	1,378,186	28,433	683,244	726,395
OTHER REVENUE				
Unclassified	10			
GROUP TOTAL	10	0	0	0
TOTAL	**$ 6,295,875**	**$ 6,565,372**	**$ 3,635,393**	**$ 3,452,250**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 557
WATER SYSTEM FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Sale of Water - Public	$ 12,378,266	$ 13,528,878	$ 13,516,599	$ 14,057,000
Water Ordinance Waiver Fee	6,960	8,350	4,000	3,500
Meter and Service Installation	402,664	370,557	144,000	126,000
Hydrant Rental/Fire Service	1,350	1,850	1,600	1,600
GROUP TOTAL	12,789,240	13,909,635	13,666,199	14,188,100
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,713,858	-64,477	691,120	672,560
Interest Earnings	151	1	50	50
Repayment on Loans	-1,569	-7,744		
GROUP TOTAL	1,712,440	-72,220	691,170	672,610
OTHER REVENUE				
Unclassified	6,471	5,252	6,500	6,500
Other Revenue- Developers	52,977	12,484		448,452
Damage Claims	41,306	14,879	30,000	30,000
Sale of Equipment			5,000	5,000
GROUP TOTAL	100,754	32,615	41,500	489,952
ADDITIONAL SOURCES OF REVENUE				
Developer Contributions - Infrastructure	249,182			
Transfer In - Fleet Replacement	607		197,791	197,791
Transfer In - General Fund		11,271		
TOTAL TRANSFERS IN	249,789	11,271	197,791	197,791
Interdepartmental Direct Service	31,475			
Cost Reimbursement		41,246		
TOTAL	**$ 14,883,698**	**$ 13,922,547**	**$ 14,596,660**	**$ 15,548,453**

FUND NO. 558
REFUSE FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Other State Grants	$ 125,333	$ 114,441	$ 20,000	$ 20,000
CHARGES FOR SERVICES				
Refuse/Sanitation Service	12,210,902	15,904,482	16,101,000	17,679,000
Cost Recovery		143		75,000
Green Waste Collection	1,339,406	1,617,746	1,742,000	1,868,000
Curbside Recycling Program	1,358,984	1,645,565	2,075,000	1,900,000
GROUP TOTAL	14,909,292	19,167,936	19,918,000	21,522,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	399,088	93,750	172,040	229,470
OTHER REVENUE				
Unclassified	17,973	13,299	3,515	3,515
Damage Claims	2,849	5,862		
Sale of Equipment	56,124	2,468		
Contributions	10,000	1,000		
GROUP TOTAL	86,946	22,629	3,515	3,515
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD PW - Street Trees	56,460	68,845	89,567	107,146
Transfer In - General Fund	1,479	12,913		
Interdepartmental Direct Service Cost Reimbursement	26,657	39,862	34,451	34,307
TOTAL	**$ 15,605,255**	**$ 19,520,376**	**$ 20,237,573**	**$ 21,916,438**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 561
AIRPORT

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
TAXES								
Aircraft Taxes Unsecured	$	37,882	$	41,108	$	42,000	$	43,000
INTERGOVERNMENTAL								
Federal Funds - FAA Cares Act		211,947		427,127		884,090		835,766
GROUP TOTAL		211,947		427,127		884,090		835,766
CHARGES FOR SERVICES								
Utilities Reimbursement		39		208		300		300
Aircraft Tiedowns		1,498		1,775		1,734		1,320
Port. Hangar - Space Rental		17,918		19,583		25,720		26,560
Fuel Flowage Fees		9,476		8,511		11,443		11,135
Landing Fees		4,606		45,989		25,344		25,248
Fixed Base Operations		5,193		4,896		4,896		4,896
GROUP TOTAL		38,730		80,962		69,437		69,459
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		146		8,952				4,720
Hangar Rentals		200,302		158,353		194,053		141,618
Building Rentals		137,191		140,073		136,014		154,405
Vehicle Rental Commission								
Lease of Ground Area		47,704		56,166		51,277		51,658
GROUP TOTAL		385,343		363,544		381,344		352,401
OTHER REVENUE								
Unclassified		2,115		-925		2,000		2,000
ADDITIONAL SOURCES OF REVENUE								
Transfer In - CFD Airport		25,565		31,536		41,352		49,898
Transfer In - Airport Debt Svc		6,022						
TOTAL TRANSFERS IN		31,587		31,536		41,352		49,898
TOTAL	**$**	**707,604**	**$**	**943,352**	**$**	**1,420,223**	**$**	**1,352,524**

FUND NO. 562
REFUSE CAPITAL EQUIPMENT

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
CHARGES FOR SERVICES								
Building Permits	$	311,755	$	358,980	$	136,603	$	151,326
Industrial/Commercial Surcharge		11,660		20,942		9,000		18,000
Green waste Container Surcharge				58,923		60,152		66,635
Recycling Container Surcharge		61,607		102,102		72,113		79,886
GROUP TOTAL		385,022		540,947		277,868		315,847
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		29,850		7,628		12,230		15,350
Sale of Equipment				20,336				
GROUP TOTAL		29,850		27,964		12,230		15,350
TOTAL	**$**	**414,872**	**$**	**568,911**	**$**	**290,098**	**$**	**331,197**

FUND NO. 566
RESTRICTED WATER MAINS

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
CHARGES FOR SERVICES								
Water Facility Charges	$	936,484	$	1,253,404	$	562,315	$	519,212
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		267,982		23,899		109,050		117,260
Repayment on Loan		14		14				
GROUP TOTAL		267,996		23,913		109,050		117,260
TOTAL	**$**	**1,204,480**	**$**	**1,277,317**	**$**	**671,365**	**$**	**636,472**

INTERNAL SERVICE FUNDS

FUND NO. 029
PUBLIC WORKS ADMINISTRATION

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 14,217	$ -2,749	$ 4,530	$ 5,190
Administrative Reimbursement	936,957	973,934	1,413,005	1,015,142
Interdepartmental Direct Service				
Cost Reimbursement From:				
Development Services			9,225	
General Fund	71,193	72,899	63,967	23,399
Maintenance District	39,352	39,984	44,530	36,772
Street Maintenance	53,933	62,309	51,148	39,979
CFD's	28,051	29,294	34,344	27,930
Wastewater System	110,497	115,166	117,906	110,598
Water System	95,215	114,440	103,005	103,448
Refuse	392,157	345,218	327,121	329,956
Fleet Replacement	46,449	47,054	49,665	52,777
Facilities Maintenance	20,563	20,826	20,106	20,040
Total Interdepartmental Cost Reimbursement	857,410	847,190	821,017	744,780
Total Admin & DS Cost Reimbursement	1,794,367	1,821,124	2,234,022	1,759,922
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	1,376	9,745		
Transfer In - American Rescue Plan Act		42		
TOTAL TRANSFERS IN	1,376	9,787	0	0
TOTAL	**$ 1,809,960**	**$ 1,828,162**	**$ 2,238,552**	**$ 1,765,112**

FUND NO. 666
WORKERS' COMPENSATION INSURANCE

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Workers Compensation Revenue	$ 2,187,392	$ 2,479,289	$ 2,403,534	$ 3,000,715
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,672	7,850		
OTHER REVENUE				
Unclassified	19,852			
PERS Refund	9,862	14,235	27,000	41,267
Reimburse Worker's Comp Claims	93,959			
GROUP TOTAL	123,673	14,235	27,000	41,267
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	200,000	38,932		
Transfer In - Employment Benefits	150,000	150,000		
Transfer In - Support Services	95,000			
TOTAL TRANSFERS IN	445,000	188,932	0	0
TOTAL	**$ 2,759,737**	**$ 2,690,306**	**$ 2,430,534**	**$ 3,041,982**

SOURCE OF REVENUE- ALL FUNDS

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
FUND NO. 667								
LIABILITY INSURANCE								
CHARGES FOR SERVICES								
Liability Insurance Fees	$	1,322,756	$	2,101,641	$	2,162,484	$	2,757,900
Cost Recovery				57,500		197,675		802,472
GROUP TOTAL		1,322,756		2,159,141		2,360,159		3,560,372
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		41,509		-9,140		9,510		15,500
OTHER REVENUE								
Unclassified		193,869		88,435				
Reimburse Special Events Insurance		2,243		-110		2,000		2,000
Damage Claims		59,047		-47,938		50,000		50,000
GROUP TOTAL		255,159		40,387		52,000		52,000
ADDITIONAL SOURCES OF REVENUE								
Transfer In - General Fund		917,317		1,035,576				
Transfer In - Water System		3,734		42,240		42,921		
GROUP TOTAL		921,051		1,077,816		42,921		0
Interdepartmental Direct Service Cost Reimbursement								
TOTAL	**$**	**2,540,475**	**$**	**3,268,204**	**$**	**2,464,590**	**$**	**3,627,872**

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
FUND NO. 668								
UNEMPLOYMENT INSURANCE								
CHARGES FOR SERVICES								
Unemployment Insurance Fees	$	25,561	$	44,525	$	184,134	$	109,573
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		7,354		-929		3,040		3,310
ADDITIONAL SOURCES OF REVENUE								
Transfer- General Fund				18,682				
Transfer- American Rescue Plan Act				184				
Transfer- Employee Benefits								
GROUP TOTAL		0		18,866		0		0
TOTAL	**$**	**32,915**	**$**	**62,462**	**$**	**187,174**	**$**	**112,883**

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
FUND NO. 669								
EMPLOYEE BENEFITS								
CHARGES FOR SERVICES								
Group Health/Accident Fee	$	6,918,389	$	7,238,203	$	8,155,120	$	8,172,332
Group Life Insurance Fees		24,283		22,823		66,742		67,908
Disability Insurance Fees		56,660		53,255		95,730		98,452
Vision Care Fees		43,749		38,818		63,107		65,111
Dental Care Fees		528,069		473,910		604,825		639,586
Post Employment Fees		1,445,778		1,433,885		1,469,948		1,494,515
CORE Plan Pre-Tax EE Share		1,272,689		1,322,558		1,507,914		1,395,169
CORE Plan Life/LTD/Domestic Partner		61,657		62,228		63,929		74,968
Flexible Spending Medical		76,490		74,222		79,282		76,186
Flexible Spending Dependent Care		12,770		7,279		7,875		12,343
GROUP TOTAL		10,440,534		10,727,181		12,114,472		12,096,570
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		13,090		-4,124		3,574		
OTHER REVENUE								
Unclassified		88,040		119,914				
TOTAL	**$**	**10,541,664**	**$**	**10,842,971**	**$**	**12,118,046**	**$**	**12,096,570**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 670
FLEET MANAGEMENT

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
INTERGOVERNMENTAL				
Federal Diesel Tax Rebate				
State-Motor Vehicle Fuel License	$ 4,579	$ 5,038	$ 4,800	$ 3,800
GROUP TOTAL	4,579	5,038	4,800	3,800
CHARGES FOR SERVICES				
Vehicle Maint. and Repair Fee	4,012,562	3,977,769	4,301,802	5,175,850
GROUP TOTAL	4,012,562	3,977,769	4,301,802	5,175,850
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	29,489	-1,783	11,060	8,700
OTHER REVENUE				
Unclassified	4,967	239		
Damage Claims	84,388	-9,555	40,000	40,000
Sale Of Equipment	4,984	2,890		
GROUP TOTAL	94,339	-6,426	40,000	40,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	170	11	100,000	
Interdepartmental Direct Service Cost Reimbursement	54,390	49,418	41,968	44,424
TOTAL	**$ 4,195,529**	**$ 4,024,027**	**$ 4,499,630**	**$ 5,272,774**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 671
FACILITIES MAINTENANCE AND OPERATION

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Utilities Reimbursement	$ 8,439	$ 9,894	$ 13,000	$ 57,975
Parcade Common Area Maintenance	-55	55		
Facilities Maintenance & Operations Svc Charges	1,738,689	1,813,711	2,065,546	2,132,324
GROUP TOTAL	1,747,073	1,823,660	2,078,546	2,190,299
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	13,486	516	5,200	6,130
Rent & Maintenance Transpo Center	130,870	142,174	135,288	136,627
Rents Parcade	9,572	10,081	8,304	6,539
GROUP TOTAL	153,928	152,771	148,792	149,296
OTHER REVENUE				
Damage Claims			10,000	10,000
Contributions	25,000			
Sales of Equipment	4,770			
GROUP TOTAL	29,770	0	10,000	10,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	92,501	83,791	184,715	168,702
Transfer In - Street Maintenance	348,169	360,615	373,496	296,662
Transfer In - Parks & Recreation	9,640	9,985	10,342	8,214
Transfer In - Public Works Admin	3,931	4,072	4,217	3,350
Transfer In - Measure C	609	631	653	519
Transfer In - American Rescue Plan Act		382		
Transfer In - Bell Station	8,548	8,854	9,170	7,283
Transfer In - Hansen Park Storm Drain	386	400	414	329
Transfer In - Cypress Terrace	6,058	6,275	6,499	5,162
Transfer In - Las Brisas MD	4,029	4,174	4,323	3,433
Transfer In - Paulson Place	733	760	787	625
Transfer In - Ronnie Maint	140	146	151	120
Transfer In - Fahrens Park #2	8,285	8,582	8,888	7,059
Transfer In - LaBella Vista	2,990	3,097	3,207	2,547
Transfer In - Davenport Ranch	5,815	6,023	6,238	4,954
Transfer In - Sequoia Hill	411	426	441	350
Transfer In - Lowe's Maint	983	1,018	1,054	837
Transfer In - Yosemite Gateway	3,088	3,198	3,312	2,631
Transfer In - CFD PW Parks Maintenance	4,518	4,679	4,847	3,850
Transfer In - CFD Bellevue East	18,812	19,485	20,181	16,029
Transfer In - CFD Compass Point	7,178	7,435	7,700	6,116
Transfer In - CFD Sandcastle	2,947	3,053	3,162	2,511
Transfer In - CFD Bright Development	1,867	1,934	2,003	1,591
Transfer In - CFD Merced Renaissance	1,695	1,755	1,818	1,444
Transfer In - CFD Big Valley	51	53	55	44
Transfer In - CFD Bellevue West	4,293	4,446	4,605	3,658
Transfer In - CFD Tuscany	1,515	1,569	1,625	1,291
Transfer In - CFD Provance	2,055	2,128	2,204	1,751
Transfer In - CFD Alfarata	569	589	610	484
Transfer In - CFD Franco	2,568	2,660	2,755	2,188
Transfer In - CFD Cottages	1,999	2,071	2,145	1,704
Transfer In - CFD Hartley Crossing	269	278	288	229
Transfer In - CFD Crossing@River Oaks	284	294	305	242
Transfer In - CFD Moraga	5,282	5,471	5,666	4,500
Transfer In - CFD Mission Ranch	477	494	512	407
Transfer In - CFD Cypress Terrace 6&7	1,353	1,401	1,451	1,153
Transfer In - CFD Lantana Estates	983	1,018	1,054	837
Transfer In - CFD Highland Park	166	172	178	142
Transfer In - Airport	11,339	11,744	12,164	9,662
Transfer In - Fleet Management	10,275	10,642	11,022	8,755
TOTAL TRANSFERS IN	576,811	585,800	704,257	581,365
Interdepartmental Direct Service Cost Reimbursement	78,753	91,830	95,813	97,632
TOTAL	**$ 2,586,335**	**$ 2,654,061**	**$ 3,037,408**	**$ 3,028,592**

SOURCE OF REVENUE- ALL FUNDS

FUND NO. 672
SUPPORT SERVICES FUND

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGES FOR SERVICES				
Support Services Charges	$ 3,585,593	$ 3,366,950	$ 3,563,943	$ 4,102,397
Cost Recovery	60	-1,814	300	500
GROUP TOTAL	3,585,653	3,365,136	3,564,243	4,102,897
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	133,464	-128	38,040	47,510
OTHER REVENUE				
Unclassified	3,150			
Sale of Equipment	132	2,589	300	300
GROUP TOTAL	3,282	2,589	300	300
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	522,209	324,184	262,025	336,890
Transfer In - Development Services	59,980	32,297	32,297	41,524
Transfer In - Street/Light Maintenance	31,742	17,092	17,092	21,975
Transfer In - Public Works Admin	23,880	12,858	12,858	16,532
Transfer In - Measure "C"	82,236	23,281	44,281	56,933
Transfer In - Bell Station	1,642	884	884	1,137
Transfer In - Housing Admin	35,281	18,998	18,998	24,426
Transfer In - Vehicle Abatement	1,250	673	673	866
Transfer In - American Rescue Plan Act		2,632		
Transfer In - Wastewater System	167,892	90,403	90,403	116,233
Transfer In - Water System	126,585	68,161	68,161	87,636
Transfer In - Refuse	176,796	95,198	95,198	122,396
Transfer In - Airport	6,890	3,710	3,710	4,770
Transfer In - Fleet Management	47,754	25,714	25,714	33,061
Transfer In - Parking Authority	7,733	4,164	4,164	5,353
GROUP TOTAL	1,291,870	720,249	676,458	869,732
Interdepartmental Direct Service Cost Reimbursement	132,858	138,035	143,249	171,344
TOTAL	**$ 5,147,127**	**$ 4,225,881**	**$ 4,422,290**	**$ 5,191,783**

FUND NO. 673
PC MAINTENANCE AND REPAIR

	Actual 2019-20	Actual 2020-21	Final Approved 2021-22	City Council Approved 2022-23
CHARGE FOR SERVICES				
Computer Replacement Charge	$ 236,246	$ 162,100	$ 380,019	$ 126,372
Software Licensing				255,920
GROUP TOTAL	236,246	162,100	380,019	382,292
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	31,007	-3,193	11,100	10,960
TOTAL	**$ 267,253**	**$ 158,907**	**$ 391,119**	**$ 393,252**

SOURCE OF REVENUE- ALL FUNDS

		Actual 2019-20		Actual 2020-21		Final Approved 2021-22		City Council Approved 2022-23
FUND NO. 674								
FLEET REPLACEMENT FUND								
CHARGE FOR SERVICES								
Vehicle Replacement Fee	$	1,895,805	$	1,865,326	$	2,247,755	$	2,620,260
RETURN ON USE OF MONEY/PROPERTY								
Interest On Loans								7,097
Repayment on Loan								20,332
Investment Earnings		655,400		-104,228		247,290		205,620
GROUP TOTAL		655,400		-104,228		247,290		233,049
OTHER REVENUE								
Damage Claims				51,440				
Sales of Equipment		14,006		268,128				
GROUP TOTAL		14,006		319,568		0		0
TOTAL	**$**	**2,565,211**	**$**	**2,080,666**	**$**	**2,495,045**	**$**	**2,853,309**
TOTAL CITY	**$**	**198,108,728**	**$**	**238,760,922**	**$**	**225,381,344**		**249,939,914**
FUND NO. 930								
PARKING AUTHORITY GENERAL FUND								
CHARGES FOR SERVICES								
In-Lieu Parking Fees	$	65,000	$	65,000	$	71,500	$	71,500
Leased Parking Spaces		77,160		28,269		117,540		97,935
GROUP TOTAL		142,160		93,269		189,040		169,435
RETURN ON USE OF MONEY/PROPERTY								
Investment Earnings		28,860		-1,121		11,370		10,280
Rent of Facilities		91,372		95,032		97,356		97,356
GROUP TOTAL		120,232		93,911		108,726		107,636
TOTAL	**$**	**262,392**	**$**	**187,180**	**$**	**297,766**	**$**	**277,071**
TOTAL PARKING AUTHORITY FUNDS	**$**	**262,392**	**$**	**187,180**	**$**	**297,766**	**$**	**277,071**
TOTAL ALL FUNDS	**$**	**198,371,120**	**$**	**238,948,102**	**$**	**225,679,110**	**$**	**250,216,985**

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

Fund	Description	Estimated Fund Balance July 1, 2022	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 22-23	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2023
GOVERNMENTAL FUNDS										
GENERAL FUND										
001	General Operating	$ 9,690,161	$ 42,603,343	$ 7,355,690	$ 1,819,179	$ 61,468,373	$ 51,426,300	$ 108,590	$ 5,352,264	$ 4,581,219
002	Cash Basis Fund	100,000				100,000				100,000
004	General Fund Reserve	13,974,082			1,638,244	15,612,326				15,612,326
	Total	23,764,243	42,603,343	7,355,690	3,457,423	77,180,699	51,426,300	108,590	5,352,264	20,293,545
SPECIAL REVENUE FUNDS										
006	Downtown	44,084	99,790			143,874	120,711	23,163		-
007	Local Transportation Fund	227,001	2,920			229,921			229,921	-
009	2105 Gas Tax	56,704	586,931			643,635			643,635	-
010	2106 Gas Tax	35,582	256,307			291,889			291,889	-
011	2107 Gas Tax	96,722	801,842			898,564			898,564	-
012	2107.5 Gas Tax	7,677	7,500			15,177			7,677	7,500
013	Traffic Safety	11,536	10,150			21,686	21,686			-
017	Development Services	4,699,644	4,890,529	1,662,854	80,045	11,333,072	7,637,165	1,054,265	139,199	2,502,443
018	Community Development Block Grant	36,927	2,996,062			3,032,989	2,838,978	194,011		-
022	Streets and Streetlights	108,944	200,000	98,907	3,651,733	4,059,584	3,172,715	568,232	318,637	-
024	Recreation and Park Programs	72,989	633,195		1,485,666	2,191,850	2,040,657	133,864	8,214	9,115
025	Surface Transportation Program	2,850,382	1,075,427		53,750	3,979,559			3,979,559	-
027	Proposition 172	146,173	465,000			611,173			611,173	-
033	Housing-HOME Grants	2,334,255	2,400,847			4,735,102	4,680,825	54,277		-
034	Housing-BEGIN Program	106,401	4,160			110,561	110,561			-
035	Office Traffic Safety Grant	-	399,593			399,593	399,593			-
038	Supplemental Law Enforcement Services	92,106	140,034			232,140			232,140	-
041	1992 State Home Housing	103,607	9,710			113,317	113,317			-
042	1993 State Home Housing	315,387	28,950			344,337	344,337			-
044	Facilities Roadways	8,346,243	1,041,223			9,387,466		36,852	1,621,626	7,728,988
045	Facilities Traffic Signals	339,493	129,977			469,470		7,119		462,351
046	Facilities Fire	1,593,811	499,600			2,093,411		20,234		2,073,177
047	Facilities Police	2,641,637	402,813			3,044,450		15,981	3,446	3,025,023
048	Facilities Park	981,061	1,418,105			2,399,166		55,063		2,344,103
050	Justice Assistance Grant	-	75,000			75,000	75,000			-
051	PEG Access Fee	578,712	123,420			702,132	702,132			-
052	Housing-Cal Home Grant	336,201	6,120			342,321	342,321			-
053	Housing -BEGIN Grant	75,412	1,270			76,682	76,682			-
054	Facilities Roadways Developers	6,931,678	1,019,633			7,951,311		2,419	57,885	7,891,007
055	Facilities Traffic Developers	615,223	134,487			749,710		2,419		747,291
056	Facilities Fire Developers	2,221,259	509,830			2,731,089		2,419	949,915	1,778,755
057	Facilities Police Developers	1,954,592	390,833			2,345,425		2,419	3,446	2,339,560
058	Facilities Park Developers	15,978	1,404,875			1,420,853		2,419		1,418,434
059	Neighborhood Stabilization	77,120	6,080			83,200	83,200			-
061	Measure C	4,685,320	7,766,237	79,459		12,531,016	9,963,626	568,796	182,452	1,816,142
062	Developer Capital Fee	3,283,464	57,230			3,340,694			-	3,340,694
063	Bell Station Facility	7,849	83,228			91,077	81,151	1,506	8,420	-
065	2103 Gas Tax	-	895,973			895,973			895,973	-
066	Neighborhood Program (NSP3)	27,287	970			28,257	21,814	6,443		-
069	CalHome 2012	305,222				305,222	305,222			-
070	Housing Administration	345,197	135,469	323,923		804,589	709,159	71,004	24,426	-
071	LMI Housing Special Rev	155,949	44,930			200,879	99,334	101,545		-
074	Economic Development Opportunity	3,208,378	43,410		425,250	3,677,038	78,593			3,598,445
075	Measure V - Alternative Modes	782,348	410,760			1,193,108	1,116,173		76,935	-
076	2030 Gas Tax	2,855,270	3,316,755			6,172,025			6,172,025	-

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2022	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 22-23	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2023
077	Substandard Housing	132,159				132,159	132,159			-
078	Measure V - Local Transportation	2,971,088	1,642,770			4,613,858	4,306,159		307,699	-
079	Afford Housing Sustainability Community	-	2,820,847			2,820,847	2,820,847			-
080	Vehicle Abatement	-	50,000			50,000	47,717	206	2,077	-
082	SB 1186 Certified Access Specialist Program	51,527	20,580			72,107	72,107			-
083	Measure Y 20% Police	409,839	505,460			915,299	692,371			222,928
084	Measure Y 20% Fire	259,378	506,660			766,038	352,500			413,538
085	Measure Y 20% Parks & Rec	289,107	503,250		3,124,569	3,916,926	3,898,955			17,971
086	Measure Y 40% Discretionary	2,201,296	1,010,910			3,212,206			3,124,569	87,637
087	American Rescue Plan Act	26,391,005				26,391,005	24,850,362			1,540,643
088	Affordable Housing Trust	-			500,000	500,000				500,000
090	CA SB2 Housing Planning Grant	-	310,000			310,000	310,000			-
091	CA Local Early Action Plan Grant	-	300,000			300,000	300,000			-
092	Facilities Public Works Corp Yard	-	54,594			54,594		4,465		50,129
093	Facilities Public Works Corp Yard Developer	-	54,594			54,594		2,419		52,175
094	Facilities Information Tech	-	42,321			42,321		4,005		38,316
095	Facilities Information Tech Developer	-	42,321			42,321		2,419		39,902
096	Facilities Administration Fee	-	203,007			203,007		84,600		118,407
100-153	Maintenance Districts	1,711,084	1,071,469		82,020	2,864,573	1,173,269	217,443	28,047	1,445,814
150	CFD-Formation	262,368	-			262,368	262,368			-
155	CFD-Administration	1,360	73,919		26	75,305		3,837	71,468	-
156	CFD-Public Safety Fire	185,081	948,688		336	1,134,105	962,863	171,242		-
157	CFD-Public Safety PD	310,659	1,926,102		683	2,237,444	2,022,375	215,069		-
158	CFD-PW Parks Maintenance	133,480	214,723	6,777	165,169	520,149	505,729	10,570	3,850	-
159	CFD-Street Trees	1,904	109,040		39	110,983		3,837	107,146	-
160	CFD-Street Maint/Lights	9,561	242,795		86	252,442		3,837	248,605	-
161	CFD-Development Services	3,240	72,942		23	76,205		3,837	72,368	-
162	CFD-Parks & Community Services	832	153,014		57	153,903		3,837	150,066	-
163	CFD-Airport	1,069	52,647		19	53,735		3,837	49,898	-
164-204	Community Facilities Districts	3,964,912	2,037,521		250,201	6,252,634	1,895,216	133,681	218,901	4,004,836
299	Maint Dist. Pump Replacement	553,961	20,261			574,222	574,222			-
770	CFD Services Deposit Trust	23,483	390			23,873			2,941	20,932
773	SEC 115 Trust	5,977,897			789,750	6,767,647				6,767,647
	Total	99,557,115	49,918,000	2,171,920	10,609,422	162,256,457	80,314,171	3,793,591	21,744,792	56,403,903
CAPITAL PROJECT FUNDS										
424	Parks & Community Service CIP	112,115	2,890		100,375	215,380	215,380			-
442	Park Reserve	1,733,681	25,480		727	1,759,888	1,759,888			-
445	Measure V Regional Project	-	7,745,349			7,745,349	7,745,349			-
448	Airport Industrial Park	291,600	5,840			297,440	177,244	4,087	116,109	-
449	Public Safety CIP Project	2,099,963	36,970		956,807	3,093,740	3,093,740			-
450	Streets and Signals Capital Improvements	827,238	2,146,656		11,653,414	14,627,308	14,573,558		53,750	-
461	Airport CIP	1,623			279,032	280,655	280,655			-
463	PCE Clean Up	680,814	12,240		250,000	943,054	943,054			-
464	MTBE Settlement	1,720,921	28,930			1,749,851	1,749,851			-
471	LMI Housing CIP	28,053	460			28,513	24,077		4,436	-
	Total	7,496,008	10,004,815	-	13,240,355	30,741,178	30,562,796	4,087	174,295	-

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2022	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 22-23	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2023
DEBT SERVICE FUND										
333	North Merced Sewer Refunding Fund	40,161				40,161	39,564	597		-
338	Liberty Park Assessment District	25,141	420			25,561	25,020	541		-
340	16th Street Assessment District	15,060				15,060	14,837	223		-
342	Fahren's Park	322,292				322,292	321,362	930		-
343	Bellevue Ranch Development East	1,208,878	620,541			1,829,419	616,046	3,612		1,209,761
344	University Capital Charge	-	498,632			498,632	498,632			-
345	Bellevue Ranch Development West	951,283	460,379			1,411,662	464,270	3,807		943,585
346	Moraga Development CFD	697,863	337,853			1,035,716	338,074	1,797		695,845
	Total	3,260,678	1,917,825	-	-	5,178,503	2,317,805	11,507	-	2,849,191
AGENCY AND TRUST FUNDS										
779	Asset Forfeiture Trust	61,266	1,990			63,256				63,256
795	Wahneta Hall Trust	170,588	2,950			173,538	6,259			167,279
	Total	231,854	4,940	-	-	236,794	6,259	-	-	230,535
TOTAL GOVERNMENTAL FUNDS		$ 134,309,898	$ 104,448,923	$ 9,527,610	$ 27,307,200	$ 275,593,631	$ 164,627,331	$ 3,917,775	$ 27,271,351	$ 79,777,174
PROPRIETARY TYPE FUNDS										
ENTERPRISE FUNDS										
550	Wastewater Treatment Lines Component	10,794,702	955,230			11,749,932	10,624,327			1,125,605
551	Wastewater Treatment Plant Component	19,584,374	4,108,871			23,693,245	19,026,267			4,666,978
552	Wastewater Revolving	125,796	2,290			128,086	128,086			-
553	Wastewater System	47,231,012	22,623,384	124,600	220,343	70,199,339	45,867,656	2,232,154	116,233	21,983,296
556	Restricted Water System	34,488,870	3,452,250			37,941,120	34,685,338			3,255,782
557	Water System	36,604,725	15,350,662		197,791	52,153,178	25,924,142	2,270,329	337,673	23,621,034
558	Refuse	12,536,144	21,774,985	34,307	107,146	34,452,582	20,951,277	1,895,962	342,739	11,262,604
561	Airport	587,977	1,302,626		49,898	1,940,501	793,766	66,269	244,432	836,034
562	Refuse Capital Equipment	703,013	331,197			1,034,210	648,108			386,102
566	Restricted Water Mains	7,642,036	636,472			8,278,508	7,578,561			699,947
	Total	170,298,649	70,537,967	158,907	575,178	241,570,701	166,227,528	6,464,714	1,041,077	67,837,382
INTERNAL SERVICE FUNDS										
029	Public Works Administration	351,073	5,190	1,759,922		2,116,185	2,089,104	7,199	19,882	-
666	Workers' Comp. Insurance	78,897	3,041,982			3,120,879	2,945,278	175,601		-
667	Liability Insurance	1,384,140	3,627,872			5,012,012	4,051,645	221,932	738,435	-
668	Unemployment Ins.	275,846	112,883			388,729	380,653	8,076		-
669	Employee Benefit	200,007	12,096,570			12,296,577	12,094,156	202,421		-
670	Fleet Management	138,886	5,228,350	44,424		5,411,660	5,064,523	305,321	41,816	-
671	Facilities Maintenance and Operation	109,320	2,349,595	97,632	581,365	3,137,912	3,017,585	120,327		-
672	Support Services	1,402,774	4,150,707	171,344	869,732	6,594,557	6,448,176	146,381		-
673	PC Replacement and Repair	473,662	393,252			866,914	866,914			-
674	Fleet Replacement	10,546,229	2,853,309			13,399,538	1,195,000		197,791	12,006,747
	Total	14,960,834	33,859,710	2,073,322	1,451,097	52,344,963	38,153,034	1,187,258	997,924	12,006,747
TOTAL PROPRIETARY FUNDS		185,259,483	104,397,677	2,232,229	2,026,275	293,915,664	204,380,562	7,651,972	2,039,001	79,844,129
TOTAL CITY FUNDS		$ 319,569,381	$ 208,846,600	$ 11,759,839	$ 29,333,475	$ 569,509,295	$ 369,007,893	$ 11,569,747	$ 29,310,352	$ 159,621,303
PARKING AUTHORITY FUND										
930	General Fund	521,623	277,071			798,694	585,479	190,092	23,123	-
TOTAL ALL FUNDS		$ 320,091,004	$ 209,123,671	$ 11,759,839	$ 29,333,475	$ 570,307,989	$ 369,593,372	$ 11,759,839	$ 29,333,475	$ 159,621,303

GENERAL FUND SUMMARY - FUND 001

RECEIPTS

Revenue:		
Taxes	$ 38,460,299	
Licenses and Permits	17,928	
Fines, Forfeitures and Penalties	220,000	
Use of Money and Property	359,482	
From Other Agencies	1,246,368	
Charges for Services	622,201	
Other Revenue	1,027,065	$ 41,953,343
Transfers In:		
Development Services	97,675	
SLESF	232,140	
Abandoned Vehicle Abatement	1,211	
CFD Administration	71,468	
Prop 172	611,173	
Liability Insurance	738,435	
Airport Industrial Park	67,077	1,819,179
Proceeds from Debt		650,000
Reimbursements:		
Administrative Reimbursement	5,077,329	
Interdepartmental Direct Service Cost Reimbursement	2,278,361	7,355,690
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		51,778,212

GENERAL FUND SUMMARY - FUND 001

EXPENDITURES

Recommended Appropriations:		
Salaries	$ 37,037,113	
Materials, Supplies, and Services	11,091,158	
Acquisitions	14,000	
Debt Service	2,336,070	50,478,341
Administrative Reimbursement	42,427	
Interdepartmental Direct Service Cost	66,163	108,590
Transfers Out:		
Maintenance Districts	56,726	
Recreation and Parks Programs	1,335,600	
Facilities	61,832	1,454,158
TOTAL APPROPRIATIONS AND TRANSFERS		52,041,089
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(262,877)
Estimated Balance - July 1, 2022		9,690,161
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		9,427,284
Capital Projects - New	0	
- Carryover	562,782	562,782
Enterprise Resource Planning	422,385	
Ballot Measure	80,000	
Parks Vehicles	135,000	
City Hall HVAC Phase III	16,654	
Art Commission Projects	100,000	
Community Funding	50,000	
Bicycle Race	26,000	
Stephen Leonard Building Repairs	100,000	
Affordable Housing Trust	500,000	
Economic Development Opportunity Fund	425,250	
Trust 115-Pension	789,750	
General Fund Reserve - 30%	1,638,244	4,283,283
RECOMMENDED ENDING BALANCE - June 30, 2023		4,581,219
Less Committed Funds-5% Contingency Reserve		2,602,054
TOTAL AVAILABLE FUNDS - June 30, 2023		$ 1,979,165

CASH BASIS FUND SUMMARY - FUND 002

Estimated Balance - July 1, 2022	$	100,000
RECOMMENDED ENDING BALANCE - June 30, 2023	$	100,000

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

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

GENERAL FUND RESERVE FUND SUMMARY - FUND 004

Revenue:		
Transfers In:		
General Fund	$	1,638,244
Estimated Balance - July 1, 2022		13,974,082
RECOMMENDED ENDING BALANCE - June 30, 2023	$	15,612,326

The General Fund Reserve was established in order to maintain prudent fiscal practices and to ensure consistent, uniterrupted municipal services and facilities in the wake of certain events, such as, major economic downturn or natural disasters (e.g., wildires, 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		$ 95,000
Use of Money and Property		1,690
Other Revenues		3,100
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		99,790
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		105,346
Administrative Reimbursement	$ 1,656	
Interdepartmental Direct Service Cost Reimbursement	21,507	23,163
TOTAL APPROPRIATIONS AND TRANSFERS		128,509
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(28,719)
Estimated Balance - July 1, 2022		44,084
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		15,365
Capital Projects - New	0	
- Carryover	15,365	15,365
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 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	$	2,920
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,920
EXPENDITURES		
Transfers Out:		
Streets and Signals CIP		229,921
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(227,001)
Estimated Balance - July 1, 2022		227,001
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

2105 GAS TAX FUND SUMMARY - FUND 009

RECEIPTS	
Revenue:	
From Other Agencies	$ 586,931
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	586,931
EXPENDITURES	
Transfers Out:	
Street Maintenance/Lighting	643,635
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(56,704)
Estimated Balance - July 1, 2022	56,704
RECOMMENDED ENDING BALANCE - June 30, 2023	$ 0

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

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

2106 GAS TAX FUND SUMMARY - FUND 010

RECEIPTS		
Revenue:		
From Other Agencies	$	256,307
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		256,307
EXPENDITURES		
Transfers Out:		
Street Maintenance/Lighting Fund		291,889
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(35,582)
Estimated Balance - July 1, 2022		35,582
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

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

2107 GAS TAX FUND SUMMARY - FUND 011

RECEIPTS	
Revenue:	
From Other Agencies	$ 801,842
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	801,842
EXPENDITURES	
Transfers Out:	
Street Maintenance/Lighting Fund	898,564
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(96,722)
Estimated Balance - July 1, 2022	96,722
RECOMMENDED ENDING BALANCE - June 30, 2023	$ 0

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

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

2107.5 GAS TAX FUND SUMMARY - FUND 012

RECEIPTS	
Revenue:	
From Other Agencies	$ 7,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	7,500
EXPENDITURES	
Transfers Out:	
Development Services	7,677
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(177)
Estimated Balance - July 1, 2022	7,677
RECOMMENDED ENDING BALANCE - June 30, 2023	$ 7,500

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

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

TRAFFIC SAFETY FUND SUMMARY - FUND 013

RECEIPTS		
Revenue:		
Fines, Forfeitures and Penalties	$	10,000
Use of Money and Property		150
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		10,150
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		21,686
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(11,536)
Estimated Balance - July 1, 2022		11,536
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

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

DEVELOPMENT SERVICES FUND - FUND 017

RECEIPTS			
Revenue:			
Licenses and Permits	$	2,645,000	
Charges For Services		2,053,567	
Use of Money and Property		85,100	
Other Revenue		106,862	$ 4,890,529
Reimbursements:			
Administrative Reimbursement		194,455	
Interdepartmental Direct Service Cost Reimbursement		1,468,399	1,662,854
Transfers In:			
Gas Tax Fund 2107.5		7,677	
CFD Development Services		72,368	80,045
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			6,633,428
EXPENDITURES			
Recommended Appropriations:			
Salaries		5,013,410	
Materials, Supplies, and Services		2,573,755	
Acquisitions		50,000	7,637,165
Administrative Reimbursement		610,097	
Interdepartmental Direct Service Cost		444,168	1,054,265
Transfers Out:			
General Fund		97,675	
Support Services		41,524	139,199
TOTAL APPROPRIATIONS AND TRANSFERS			8,830,629
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(2,197,201)
Estimated Balance - July 1, 2022			4,699,644
RECOMMENDED ENDING BALANCE - June 30, 2023			$ 2,502,443

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	$	2,856,092
Use of Money and Property		139,970
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,996,062
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		2,838,978
Interdepartmental Direct Service Cost		194,011
TOTAL APPROPRIATIONS AND TRANSFERS		3,032,989
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(36,927)
Estimated Balance - July 1, 2022		36,927
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

STREETS AND STREETLIGHTS FUND SUMMARY - FUND 022

RECEIPTS		
Revenue:		
Charges for Services	$ 100,000	
Other Revenue	100,000	$ 200,000
Reimbursements:		
Interdepartmental Direct Service Cost Reimbursement		98,907
Transfers In:		
2105 Gas Tax	643,635	
2106 Gas Tax	291,889	
2107 Gas Tax	898,564	
2103 Gas Tax	895,973	
2030 Gas Tax	412,038	
Measure C	125,000	
Measure V- Alternative Modes	76,935	
Measure V- Local Transportation	307,699	3,651,733
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		3,950,640
EXPENDITURES		
Recommended Appropriations:		
Salaries	1,232,504	
Materials, Supplies, and Services	1,759,211	
Acquisition	181,000	3,172,715
Administrative Expense	302,983	
Interdepartmental Direct Service Cost	265,249	568,232
Transfers Out:		
Facilities	296,662	
Support Serices	21,975	318,637
TOTAL APPROPRIATIONS AND TRANSFERS		4,059,584
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(108,944)
Estimated Balance - July 1, 2022		108,944
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 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	$	297,878	
Charges For Services		269,215	
Other Revenue		66,102	$ 633,195
Transfers In:			
CFD Parks & Community Service		150,066	
General Fund		1,335,600	1,485,666
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			2,118,861
EXPENDITURES			
Recommended Appropriations:			
Salaries		1,399,470	
Materials, Supplies, Services		641,187	2,040,657
Administrative Reimbursement		122,620	
Interdepartmental Direct Service Cost		11,244	133,864
Transfers Out:			
Facilities			8,214
TOTAL APPROPRIATIONS AND TRANSFERS			2,182,735
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(63,874)
Estimated Balance - July 1, 2022			72,989
RECOMMENDED ENDING BALANCE - June 30, 2023			$ 9,115

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	$ 1,050,517	
Use of Money and Property	24,910	$ 1,075,427
Transfers In:		
Streets & Signals CIP		53,750
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,129,177
EXPENDITURES		
Transfer Out:		
Streets and Signals CIP		3,979,559
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(2,850,382)
Estimated Balance - July 1, 2022		2,850,382
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 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	$	465,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		465,000
EXPENDITURES		
Transfers Out:		
General Fund		611,173
TOTAL APPROPRIATIONS AND TRANSFERS		611,173
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(146,173)
Estimated Balance - July 1, 2022		146,173
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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		$ 5,190
Reimbursements:		
Administrative Reimbursement	$ 1,015,142	
Interdepartmental Direct Service	744,780	1,759,922
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,765,112
EXPENDITURES		
Recommended Appropriations:		
Salaries	1,384,728	
Materials, Supplies, and Services	704,376	2,089,104
Interdepartmental Direct Service Cost		7,199
Transfers Out:		
Support Services	16,532	
Facilities	3,350	19,882
TOTAL APPROPRIATIONS AND TRANSFERS		2,116,185
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(351,073)
Estimated Balance - July 1, 2022		351,073
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 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	$	2,366,197
Use of Money and Property		34,650
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,400,847
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		4,680,825
Interdepartmental Direct Service Cost		54,277
TOTAL APPROPRIATIONS AND TRANSFERS		4,735,102
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(2,334,255)
Estimated Balance - July 1, 2022		2,334,255
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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	$	4,160
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION		4,160
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		110,561
TOTAL APPROPRIATIONS AND TRANSFERS		110,561
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(106,401)
Estimated Balance - July 1, 2022		106,401
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

OFFICE OF TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 035

RECEIPTS				
Revenue:				
Intergovernmental			$	399,593
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				399,593
EXPENDITURES				
Recommended Appropriations:				
Salaries	$	22,347		
Materials, Supplies, and Services		377,246		399,593
TOTAL APPROPRIATIONS				399,593
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				0
Estimated Balance - July 1, 2022				0
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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	$	670
From Other Agencies		139,364
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		140,034
EXPENDITURES		
Transfer Out:		
General Fund		232,140
TOTAL APPROPRIATIONS AND TRANSFERS		232,140
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(92,106)
Estimated Balance - July 1, 2022		92,106
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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	$	9,710
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		9,710
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		113,317
TOTAL APPROPRIATIONS AND TRANSFERS		113,317
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(103,607)
Estimated Balance - July 1, 2022		103,607
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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	$	28,950
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		28,950
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		344,337
TOTAL APPROPRIATIONS AND TRANSFERS		344,337
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(315,387)
Estimated Balance - July 1, 2022		315,387
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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			$	918,893
Use of Money and Property				122,330
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				1,041,223
EXPENDITURES				
Recommended Appropriations:				
Administrative Reimbursement	$	34,433		
Interdepartmental Direct Service Cost		2,419		36,852
Transfer Out:				
Streets/Signals CIP				1,621,626
TOTAL APPROPRIATIONS AND TRANSFERS				1,658,478
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(617,255)
Estimated Balance - July 1, 2022				8,346,243
RECOMMENDED ENDING BALANCE - June 30, 2023			$	7,728,988

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			$	125,427
Use of Money and Property				4,550
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				129,977
EXPENDITURES				
Recommended Appropriations:				
Administrative Reimbursement	$	4,700		
Interdepartmental Direct Service Cost		2,419		7,119
TOTAL APPROPRIATIONS AND TRANSFERS				7,119
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				122,858
Estimated Balance - July 1, 2022				339,493
RECOMMENDED ENDING BALANCE - June 30, 2023			$	462,351

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			$	475,420
Use of Money and Property				24,180
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				499,600
EXPENDITURES				
Recommended Appropriations:				
Administrative Reimbursement	$	17,815		
Interdepartment Direct Cost Reimbursement		2,419		20,234
TOTAL APPROPRIATIONS AND TRANSFERS				20,234
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				479,366
Estimated Balance - July 1, 2022				1,593,811
RECOMMENDED ENDING BALANCE - June 30, 2023			$	2,073,177

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		$	361,923
Use of Money and Property			40,890
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			402,813
EXPENDITURES			
Recommended Appropriations:			
Administrative Reimbursement	$	13,562	
Interdepartmental Direct Service Cost		2,419	15,981
Transfer Out:			
Public Safety CIP			3,446
TOTAL APPROPRIATIONS AND TRANSFERS			19,427
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			383,386
Estimated Balance - July 1, 2022			2,641,637
RECOMMENDED ENDING BALANCE - June 30, 2023		$	3,025,023

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			$	1,404,875
Use of Money and Property				13,230
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				1,418,105
EXPENDITURES				
Recommended Appropriations:				
Administrative Reimbursement	$	52,644		
Interdepartment Direct Cost Reimbursement		2,419		55,063
TOTAL APPROPRIATIONS AND TRANSFERS				55,063
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				1,363,042
Estimated Balance - July 1, 2022				981,061
RECOMMENDED ENDING BALANCE - June 30, 2023			$	2,344,103

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	$	75,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		75,000
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		75,000
TOTAL APPROPRIATIONS AND TRANSFERS		75,000
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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			$	115,000
Use of Money and Property				8,420
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				123,420
EXPENDITURES				
Recommended Appropriations:				
Machinery/Equipment				19,500
TOTAL APPROPRIATIONS AND TRANSFERS				19,500
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				103,920
Estimated Balance - July 1, 2022				578,712
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				682,632
Capital Projects - New	$	626,632		
- Carryover		56,000		682,632
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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:		
Intergovernmental	$	900
Use of Money and Property		5,220
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		6,120
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		342,321
TOTAL APPROPRIATIONS		342,321
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(336,201)
Estimated Balance - July 1, 2022		336,201
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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		1,270
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,270
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		76,682
TOTAL APPROPRIATIONS		76,682
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(75,412)
Estimated Balance - July 1, 2022		75,412
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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	$	918,893
Use of Money and Property		100,740
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,019,633
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
Transfer Out:		
Streets/Signals CIP		57,885
TOTAL APPROPRIATIONS AND TRANSFERS		60,304
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		959,329
Estimated Balance - July 1, 2022		6,931,678
RECOMMENDED ENDING BALANCE - June 30, 2023	$	7,891,007

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	$	125,427
Use of Money and Property		9,060
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		134,487
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
TOTAL APPROPRIATIONS AND TRANSFERS		2,419
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		132,068
Estimated Balance - July 1, 2022		615,223
RECOMMENDED ENDING BALANCE - June 30, 2023	$	747,291

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	$	475,420
Use of Money and Property		34,410
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		509,830
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
Transfer Out:		
Public Safety CIP		949,915
TOTAL APPROPRIATIONS AND TRANSFERS		952,334
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(442,504)
Estimated Balance - July 1, 2022		2,221,259
RECOMMENDED ENDING BALANCE - June 30, 2023	$	1,778,755

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	$	361,923
Use of Money and Property		28,910
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		390,833
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
Transfer Out:		
Public Safety CIP		3,446
TOTAL APPROPRIATIONS AND TRANSFERS		5,865
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		384,968
Estimated Balance - July 1, 2022		1,954,592
RECOMMENDED ENDING BALANCE - June 30, 2023	$	2,339,560

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	$	1,404,875
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,404,875
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
TOTAL APPROPRIATIONS AND TRANSFERS		2,419
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		1,402,456
Estimated Balance - July 1, 2022		15,978
RECOMMENDED ENDING BALANCE - June 30, 2023	$	1,418,434

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	$	6,080
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		6,080
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		83,200
TOTAL APPROPRIATIONS		83,200
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(77,120)
Estimated Balance - July 1, 2022		77,120
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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	$	7,674,827		
Return on Use of Money/Property		56,410		
From Other Agencies		35,000	$	7,766,237
Reimbursements:				
Administrative Reimbursement				79,459
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				7,845,696
EXPENDITURES				
Recommended Appropriations:				
Salaries		5,605,290		
Materials, Supplies, and Services		729,089		
Acquisitions		1,634,627		7,969,006
Administrative Reimbursement				568,796
Transfer Out				
Street Maintenance/Lights		125,000		
Support Services		56,933		
Facilities		519		182,452
TOTAL APPROPRIATIONS AND TRANSFERS				8,720,254
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(874,558)
Estimated Balance - July 1, 2022				4,685,320
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				3,810,762
Capital Projects - New		1,000,000		
Carryover		994,620		1,994,620
RECOMMENDED ENDING BALANCE - June 30, 2023			$	1,816,142

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	$	57,230
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		57,230
Estimated Balance - July 1, 2022		3,283,464
RECOMMENDED ENDING BALANCE - June 30, 2023	$	3,340,694

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		$ 83,228
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		83,228
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		81,151
Administrative Reimbursement		1,506
Transfer Out:		
Support Services	$ 1,137	
Facilities	7,283	8,420
TOTAL APPROPRIATIONS AND TRANSFERS		91,077
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(7,849)
Estimated Balance - July 1, 2022		7,849
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 0

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	$	895,973
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		895,973
EXPENDITURES		
Transfer Out:		
Street Maintenance		895,973
TOTAL APPROPRIATIONS AND TRANSFERS		895,973
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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	$	970
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		970
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		21,814
Interdepartmental Direct Cost Reimbursement		6,443
TOTAL APPROPRIATIONS		28,257
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(27,287)
Estimated Balance - July 1, 2022		27,287
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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	$	305,222
TOTAL APPROPRIATIONS AND TRANSFERS		305,222
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(305,222)
Estimated Balance - July 1, 2022		305,222
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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		$	135,469
Reimbursements:			
Interdepartmental Direct Cost Reimbursement			323,923
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			459,392
EXPENDITURES			
Recommended Appropriations:			
Salaries	$	433,777	
Materials, Supplies, and Services		275,382	709,159
Administrative Reimbursement		46,004	
Interdepartmental Direct Cost Reimbursement		25,000	71,004
Transfers Out:			
Support Services			24,426
TOTAL APPROPRIATIONS AND TRANSFERS			804,589
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(345,197)
Estimated Balance - July 1, 2022			345,197
RECOMMENDED ENDING BALANCE - June 30, 2023		$	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		$	44,930
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			44,930
EXPENDITURES			
Recommended Appropriations:			
Materials, Supplies, and Services			99,334
Interdepartmental Direct Cost Reimbursement	$ 69,192		
Administrative Reimbursement	32,353		101,545
TOTAL APPROPRIATIONS AND TRANSFERS			200,879
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(155,949)
Estimated Balance - July 1, 2022			155,949
RECOMMENDED ENDING BALANCE - June 30, 2023		$	0

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 activites of the Redevelopment Agency. The Low to Moderate Income (LMI) Housing Fund is used to account for LMI housing activities.

ECONOMIC DEVELOPMENT OPPORTUNITY FUND SUMMARY - FUND 074

RECEIPTS				
Revenue:				
Use of Money and Property			$	43,410
Transfers In:				
General Fund				425,250
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				468,660
EXPENDITURES				
Recommended Appropriations:				
Materials, Supplies, and Services				60,000
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				408,660
Estimated Balance - July 1, 2022				3,208,378
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				3,617,038
Capital Projects - New	$	0		
Carryover		18,593		18,593
RECOMMENDED ENDING BALANCE - June 30, 2023			$	3,598,445

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		$ 10,760
General Sales and Use		400,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		410,760
EXPENDITURES		
Transfer Out:		
Street Maintenance/Lighting Fund		76,935
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		333,825
Estimated Balance - July 1, 2022		782,348
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,116,173
Capital Projects - New	$ 300,000	
- Carryover	816,173	1,116,173
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 0

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

2030 GAS TAX FUND SUMMARY - FUND 076

RECEIPTS				
Revenue:				
From Other Agencies			$	3,283,145
Use of Money and Property				33,610
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				3,316,755
EXPENDITURES				
Transfers Out:				
Streets and Signals	$	5,759,987		
Street Maintenance/Lighting Fund		412,038		6,172,025
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(2,855,270)
Estimated Balance - July 1, 2022				2,855,270
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

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

SUBSTANDARD HOUSING FUND SUMMARY - FUND 077

EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	$	132,159
TOTAL APPROPRIATIONS AND TRANSFERS		132,159
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(132,159)
Estimated Balance - July 1, 2022		132,159
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

MEASURE "V" LOCAL TRANSPORTATION FUND SUMMARY - FUND 078

RECEIPTS				
Revenues:				
Use of Money and Property			$	42,770
General Sales and Use				1,600,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				1,642,770
EXPENDITURES				
Transfer Out:				
Street Maintenance/Lighting Fund				307,699
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				1,335,071
Estimated Balance - July 1, 2022				2,971,088
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS				4,306,159
Capital Projects - New	$	3,040,607		
- Carryover		1,265,552		4,306,159
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES FUND SUMMARY - FUND 079

RECEIPTS				
Revenue:				
From Other Agencies			$	2,820,847
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				2,820,847
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS				2,820,847
Estimated Balance - July 1, 2022				0
Capital Projects - New	$	0		
- Carryover		2,820,847		2,820,847
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				50,000
EXPENDITURES				
Recommended Appropriations:				
Salaries	$	31,482		
Materials, Supplies, and Services		16,235		47,717
Administrative Reimbursement				206
Transfer Out:				
General Fund		1,211		
Support Services		866		2,077
TOTAL APPROPRIATIONS AND TRANSFERS				50,000
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				0
Estimated Balance - July 1, 2022				0
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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	$	19,080
Use of Money and Property		1,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		20,580
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		72,107
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(51,527)
Estimated Balance - July 1, 2022		51,527
RECOMMENDED ENDING BALANCE - June 30, 2023	$	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		$ 492,800
Use of Money and Property		12,660
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		505,460
EXPENDITURES		
Recommended Appropriations:		
Salaries	$ 156,353	
Materials, Supplies, and Services	117,801	
Acquisitions	418,217	692,371
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(186,911)
Estimated Balance - July 1, 2022		409,839
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 222,928

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		$ 492,800
Use of Money and Property		13,860
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		506,660
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	$ 242,757	
Acqusitions	109,743	352,500
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		154,160
Estimated Balance - July 1, 2022		259,378
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 413,538

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					$	492,800
Use of Money and Property						10,450
Transfer In:						
Measure Y Discretionary						3,124,569
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS						3,627,819
EXPENDITURES						
Recommended Appropriations:						
Salaries			$	370,834		
Materials, Supplies, and Services				385,630		
Acqusitions				55,000		811,464
TOTAL APPROPRIATIONS AND TRANSFERS						811,464
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS						2,816,355
Estimated Balance - July 1, 2022						289,107
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS						3,105,462
Capital Projects - New	$	763,000				
- Carryover		2,324,491				3,087,491
RECOMMENDED ENDING BALANCE - June 30, 2023					$	17,971

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	$	985,600
Use of Money and Property		25,310
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,010,910
EXPENDITURES		
Recommended Appropriations:		
Transfer Out:		
Measure Y Parks & Recreation		3,124,569
TOTAL APPROPRIATIONS AND TRANSFERS		3,124,569
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(2,113,659)
Estimated Balance - July 1, 2022		2,201,296
RECOMMENDED ENDING BALANCE - June 30, 2023	$	87,637

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

AMERICAN RESCUE PLAN ACT FUND SUMMARY - FUND 087

EXPENDITURES

Recommended Appropriations:		
Salaries	$ 38,962	
Materials, Supplies, and Services	11,375,000	$ 11,413,962
TOTAL APPROPRIATIONS AND TRANSFERS		11,413,962
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(11,413,962)
Capital Projects - New	1,886,400	
- Carryover	11,550,000	13,436,400
Estimated Balance - July 1, 2022		26,391,005
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 1,540,643

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

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

AFFORABLE HOUSING TRUST FUND SUMMARY - FUND 088

Revenue:		
Transfers In:		
General Fund	**$**	**500,000**
Estimated Balance - July 1, 2022		**0**
RECOMMENDED ENDING BALANCE - June 30, 2023	**$**	**500,000**

The Affordable Housing Trust Fund was established per City Council direction in order to set-aside funds for future affordable housing projects. A policy will need to be developed that will identify how and when the funding is to be used.

CA SB2 HOUSING PLANNING GRANT FUND SUMMARY - FUND 090

RECEIPTS		
Revenue:		
Intergovernmental	$	310,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		310,000
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		310,000
TOTAL APPROPRIATIONS AND TRANSFERS		310,000
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

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

CA LOCAL EARLY ACTION PLAN GRANT FUND SUMMARY - FUND 091

RECEIPTS	
Revenue:	
Intergovernmental	$ 300,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	300,000
EXPENDITURES	
Recommended Appropriations:	
Materials, Supplies, and Services	300,000
TOTAL APPROPRIATIONS AND TRANSFERS	300,000
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
Estimated Balance - July 1, 2022	0
RECOMMENDED ENDING BALANCE - June 30, 2023	$ 0

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

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

FACILITIES PUBLIC WORKS CORPORATION YARD FUND SUMMARY - FUND 092

RECEIPTS		
Revenue:		
Charges For Services	$	54,594
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		54,594
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement		2,046
Interdepartmental Direct Cost Reimbursement		2,419
TOTAL APPROPRIATIONS AND TRANSFERS		4,465
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		50,129
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	50,129

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

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

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

FACILITIES PUBLIC WORKS CORPORATION YARD DEVELOPER FUND SUMMARY - FUND 093

RECEIPTS		
Revenue:		
Charges For Services	$	54,594
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		54,594
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
TOTAL APPROPRIATIONS AND TRANSFERS		2,419
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		52,175
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	52,175

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

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

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

FACILITIES INFORMATION TECHNOLOGY FUND SUMMARY - FUND 094

RECEIPTS		
Revenue:		
Charges For Services	$	42,321
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		42,321
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement		1,586
Interdepartmental Direct Cost Reimbursement		2,419
TOTAL APPROPRIATIONS AND TRANSFERS		4,005
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		38,316
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	38,316

The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

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

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

FACILITIES INFORMATION TECHNOLOGY DEVELOPER FUND SUMMARY - FUND 095

RECEIPTS		
Revenue:		
Charges For Services	$	42,321
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		42,321
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Cost Reimbursement		2,419
TOTAL APPROPRIATIONS AND TRANSFERS		2,419
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		39,902
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	39,902

The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

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

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

FACILITIES ADMINISTRATION FEE FUND SUMMARY - FUND 096

RECEIPTS		
Revenue:		
Charges For Services	$	203,007
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		203,007
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement		67,669
Interdepartmental Direct Cost Reimbursement		16,931
TOTAL APPROPRIATIONS AND TRANSFERS		84,600
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		118,407
Estimated Balance - July 1, 2022		0
RECOMMENDED ENDING BALANCE - June 30, 2023	$	118,407

The Facilities Administration Fee is used to account for 3% administrative fees collected associated with the eight categories of PFFP Fees. It is used by the City for administration, oversight, implementation and updates to the PFFP program, including administration of any credit and reimbursement agreements.

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

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

RECEIPTS		
Revenue:		
Fines, Forfeitures and Assessments		$ 1,071,469
Transfers In:		
General Fund	$ 56,726	
Water	37	
CFD	7,487	
Parking Authority	17,770	82,020
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,153,489
EXPENDITURES		
Recommended Appropriations:		
Salaries	101,190	
Materials, Supplies, and Services	1,060,978	
Pump Replacement Amortization	11,101	1,173,269
Interdepartmental Direct Cost Reimbursement	149,740	
Administrative Reimbursement	67,703	217,443
Transfer Out:		
Facilities		28,047
TOTAL APPROPRIATIONS AND TRANSFERS		1,418,759
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(265,270)
Estimated Balance - July 1, 2022		1,711,084
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 1,445,814

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	$	262,368
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(262,368)
Estimated Balance - July 1, 2022		262,368
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

The Community Facilties 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	$	73,919
Transfers In:		
CFD Services		26
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		73,945
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,837
Transfers Out:		
General Fund		71,468
TOTAL APPROPRIATIONS AND TRANSFERS		75,305
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,360)
Estimated Balance - July 1, 2022		1,360
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

The Community Facilties 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			$	948,688
Transfers In:				
CFD Service				336
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				949,024
EXPENDITURES				
Recommended Appropriations:				
Salaries	$	821,505		
Materials, Supplies and Services		141,358		962,863
Interdepartmental Direct Service Cost		3,837		
Administrative Reimbursement		167,405		171,242
TOTAL APPROPRIATION AND TRANSFERS				1,134,105
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(185,081)
Estimated Balance - July 1, 2022				185,081
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

The Community Facilties 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			$	1,926,102
Transfers In:				
CFD Service				683
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				1,926,785
EXPENDITURES				
Recommended Appropriations:				
Salaries	$	1,708,258		
Materials, Supplies and Services		314,117		2,022,375
Interdepartmental Direct Service Cost		3,837		
Administrative Reimbursement		211,232		215,069
TOTAL APPROPRIATION AND TRANSFERS				2,237,444
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(310,659)
Estimated Balance - July 1, 2022				310,659
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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.

RECEIPTS		
Revenue:		
Special Tax		$ 214,723
Reimbursements:		
Interdepartmental Direct Service Cost Reimbursement		6,777
Transfers In:		
CFD Bellevue Ranch East	$ 7,167	
CFD Compass Pointe	84,282	
CFD Sandcastle	42,671	
CFD Moraga	30,973	
CFD Service	76	165,169
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		386,669
EXPENDITURES		
Recommended Appropriations:		
Salaries	225,329	
Materials, Supplies and Services	280,400	505,729
Interdepartmental Direct Service Cost		10,570
Transfer Out:		
Facilities		3,850
TOTAL APPROPRIATION AND TRANSFERS		520,149
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(133,480)
Estimated Balance - July 1, 2022		133,480
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 0

The Community Facilties 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.

RECEIPTS		
Revenue:		
Special Tax	$	109,040
Transfers In:		
CFD Services		39
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		109,079
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,837
Transfers Out:		
Refuse		107,146
TOTAL APPROPRIATIONS AND TRANSFERS		110,983
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,904)
Estimated Balance - July 1, 2022		1,904
RECOMMENDED ENDING BALANCE - June 30, 2022	$	0

The Community Facilties 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		$ 242,795
Transfers In:		
CFD Service		86
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		242,881
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,837
Transfers Out:		
CFD Bellevue East	$ 44,938	
CFD Compass Pointe Apts	15,052	
CFD Sandcastle	14,767	
CFD Bright Development	9,214	
CFD Merced Renaissance	7,205	
CFD Big Valley	307	
CFD Bellevue West	43,228	
CFD University Park Imp	5,814	
CFD Tuscany	4,062	
CFD Provance Imp	9,311	
CFD Alfarata Ranch	533	
CFD Franco	9,646	
CFD Cottages Imp	2,802	
CFD Tuscany East	2,090	
CFD Hartley Crossing	1,256	
CFD Crossing at River Oaks	617	
CFD Mohammed Apts	1,166	
CFD Sunnyview Apts	4,715	
CFD University Park II	5,700	
CFD Moraga	22,996	
CFD Mission Ranch	3,576	
CFD Cypress Terrance 6&7	5,393	
CFD Cypress East	4,494	
CFD Meadows	3,198	
CFD Lantana Estates	2,664	
CFD Meadows #2	614	
CFD Paseo	254	
CFD Highland Park	2,799	
CFD Mansionette Estates #5	821	
CFD Compass Pointe Apts	4,274	
CFD Merced Station	11,137	
CFD Stoneridge South	3,962	
		248,605
TOTAL APPROPRIATIONS AND TRANSFERS		252,442
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(9,561)
Estimated Balance - July 1, 2022		9,561
RECOMMENDED ENDING BALANCE - June 30, 2023		$ 0

The Community Facilties 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	$	72,942
Transfers In:		
CFD Service		23
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		72,965
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,837
Transfers Out:		
Development Services		72,368
TOTAL APPROPRIATIONS AND TRANSFERS		76,205
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(3,240)
Estimated Balance - July 1, 2022		3,240
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

The Community Facilties 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	$	153,014
Transfers In:		
CFD Service		57
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		153,071
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,837
Transfers Out:		
Parks & Community Services		150,066
TOTAL APPROPRIATIONS AND TRANSFERS		153,903
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(832)
Estimated Balance - July 1, 2022		832
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

The Community Facilties 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	$	52,647
Transfers In:		
CFD Service		19
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		52,666
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,837
Transfers Out:		
Airport		49,898
TOTAL APPROPRIATIONS AND TRANSFERS		53,735
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,069)
Estimated Balance - July 1, 2022		1,069
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

The Community Facilties 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	$	2,033,180		
Use of Money and Property		4,341	$	2,037,521
Transfers In:				
CFD Street Maintenance		248,605		
CFD Services		1,596		250,201
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				2,287,722
EXPENDITURES				
Recommended Appropriations:				
Materials, Supplies, and Services				1,805,250
Debt Services				27,429
Interdepartmental Direct Service Cost				133,681
Transfers Out:				
CFD-Parks Maintenance		165,093		
Maintenance District		7,487		
Facilities		46,321		218,901
TOTAL APPROPRIATIONS AND TRANSFERS				2,185,261
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				102,461
Estimated Balance - July 1, 2022				3,964,912
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				4,067,373
Capital Projects - New	$	0		
- Carryover		62,537		62,537
RECOMMENDED ENDING BALANCE - June 30, 2023			$	4,004,836

The Community Facilties 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		9,160
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		20,261
EXPENDITURES		
Recommended Appropriations:		
Acquisitions		574,222
TOTAL APPROPRIATION AND TRANSFERS		574,222
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(553,961)
Estimated Balance - July 1, 2022		553,961
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 333

RECEIPTS

EXPENDITURES

Recommended Appropriations:		
Materials, Supplies, and Services	$	39,564
Administrative Reimbursement		597
TOTAL APPROPRIATION AND TRANSFERS		40,161
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(40,161)
Estimated Balance - July 1, 2022		40,161
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 338

RECEIPTS		
Revenue:		
Use of Money and Property	$	420
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		420
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		25,020
Administrative Reimbursement		541
TOTAL APPROPRIATION AND TRANSFERS		25,561
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(25,141)
Estimated Balance - July 1, 2022		25,141
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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	$	14,837
Administrative Reimbursement		223
TOTAL APPROPRIATION AND TRANSFERS		15,060
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(15,060)
Estimated Balance - July 1, 2022		15,060
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	$ 305,000		
- Interest	5,185		
- Trustee Fees	2,000		
Materials, Supplies, and Services	9,177		321,362
Administrative Reimbursement			930
TOTAL APPROPRIATION AND TRANSFERS			322,292
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(322,292)
Estimated Balance - July 1, 2022			322,292
RECOMMENDED ENDING BALANCE - June 30, 2023		$	0

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

BELLEVUE RANCH DEVELOPMENT EAST - FUND 343

RECEIPTS				
Revenue:				
Fines, Forfeitures and Penalties			$	620,541
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				620,541
EXPENDITURES				
Recommended Appropriations:				
Debt Service - Principal	$	430,000		
- Interest		168,414		
- Trustee Fees		4,000		
Materials, Supplies, and Services		13,632		616,046
Administrative Reimbursement		1,762		
Cost Reimbursement		1,850		3,612
TOTAL APPROPRIATION AND TRANSFERS				619,658
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				883
Estimated Balance - July 1, 2022				1,208,878
RECOMMENDED ENDING BALANCE - June 30, 2023			$	1,209,761 (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			$	498,632
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				498,632
EXPENDITURES				
Recommended Appropriations:				
Debt Service - Principal	$	325,000		
- Interest		158,174		
- Trustee Fees		15,458		498,632
TOTAL APPROPRIATION AND TRANSFERS				498,632
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				0
Estimated Balance - July 1, 2022				0
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

BELLEVUE RANCH DEVELOPMENT WEST FUND SUMMARY - FUND 345

RECEIPTS				
Revenue:				
Fines, Forfeitures and Penalties			$	460,379
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				460,379
EXPENDITURES				
Recommended Appropriations:				
Debt Service - Principal	$	285,000		
- Interest		161,744		
- Trustee Fees		4,000		
Materials, Supplies, and Services		13,526		464,270
Administrative Reimbursement		1,383		
Cost Reimbursement		2,424		3,807
TOTAL APPROPRIATION AND TRANSFERS				468,077
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(7,698)
Estimated Balance - July 1, 2022				951,283
RECOMMENDED ENDING BALANCE - June 30, 2023			$	943,585 (1)

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		$	337,853
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			337,853
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	$ 220,000		
- Interest	100,620		
- Trustee Fees	4,000		
Materials, Supplies, and Services	13,454		338,074
Administrative Reimbursement	1,044		
Cost Reimbursement	753		1,797
TOTAL APPROPRIATION AND TRANSFERS			339,871
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(2,018)
Estimated Balance - July 1, 2022			697,863
RECOMMENDED ENDING BALANCE - June 30, 2023		$	695,845 (1)

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		$	2,890
Transfers In:			
General Fund			100,375
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			103,265
Estimated Balance - July 1, 2022			112,115
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			215,380
Capital Projects - New	123,828		
- Carryover	91,552		215,380
RECOMMENDED ENDING BALANCE - June 30, 2023		$	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:				
Use of Money and Property			$	25,480
Transfers In:				
General Fund				727
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				26,207
Estimated Balance - July 1, 2022				1,733,681
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				1,759,888
Capital Projects - New	$	1,422,062		
- Carryover		337,826		1,759,888
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

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

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

MEASEURE V REGIONAL PROJECT SUMMARY - FUND 445

RECEIPTS				
Revenue:				
General Sales and Use			$	7,745,349
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				7,745,349
Estimated Balance - July 1, 2022				0
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				7,745,349
Capital Projects - New	$	0		
- Carryover		7,745,349		7,745,349
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

AIRPORT INDUSTRIAL PARK CAPITAL PROJECT FUND SUMMARY - FUND 448

RECEIPTS				
Revenue:				
Use of Money and Property			$	5,840
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				5,840
EXPENDITURES				
Recommended Appropriations:				
Interdepartmental Direct Cost Reimbursement	$	4,087		
Materials and Supplies		800		4,887
Transfers Out:				
General Fund		67,077		
Airport CIP		49,032		116,109
TOTAL APPROPRIATION AND TRANSFERS				120,996
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(115,156)
Estimated Balance - July 1, 2022				291,600
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				176,444
Capital Projects - New		176,444		
-Carryover		0		176,444
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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			$	36,970
Transfers In:				
Facilities Fire	$	949,915		
Facilities Police		6,892		956,807
CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS				993,777
Estimated Balance - July 1, 2022				2,099,963
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				3,093,740
Capital Projects - New		79,592		
- Carryover		3,014,148		3,093,740
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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	$ 1,132,412		
Use of Money and Property	25,810		
Other Revenues	988,434	$	2,146,656
Transfers In:			
Local Transportation	229,921		
STP	3,979,559		
LMI Housing CIP	4,436		
City Housing			
2030 Gas Tax Fund	5,759,987		
Facilities Roadway	1,679,511		11,653,414
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			13,800,070
EXPENDITURES			
Transfers Out:			
STP			53,750
TOTAL APPROPRIATION AND TRANSFERS			53,750
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			13,746,320
Estimated Balance - July 1, 2022			827,238
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			14,573,558
Capital Projects - New	4,234,595		
-Carryover	10,338,963		14,573,558
RECOMMENDED ENDING BALANCE - June 30, 2023		$	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	$	49,032		
Airport Fund		230,000	$	279,032
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				279,032
Estimated Balance - July 1, 2022				1,623
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				280,655
Capital Projects - New		1,516		
-Carryover		279,139		280,655
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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			$	12,240
Transfers In:				
Water				250,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				262,240
Estimated Balance - July 1, 2022				680,814
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				943,054
Capital Projects - New	$	943,054		
Carryover		0		943,054
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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			$	28,930
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				28,930
Estimated Balance - July 1, 2022				1,720,921
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				1,749,851
Capital Projects - New	$	1,749,851		
Carryover		0		1,749,851
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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			$	460
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				460
EXPENDITURES				
Transfer out:				
Streets and Signals CIP				4,436
TOTAL APPROPRIATION AND TRANSFERS				4,436
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(3,976)
Estimated Balance - July 1, 2022				28,053
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				24,077
Capital Projects - New	$	24,077		
Carryover		0		24,077
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 550

RECEIPTS				
Revenue:				
Charges For Services			$	779,480
Use of Money and Property				175,750
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				955,230
Estimated Balance - July 1, 2022				10,794,702
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				11,749,932
Capital Projects - New	$	10,624,327		
Carryover		0		10,624,327
RECOMMENDED ENDING BALANCE - June 30, 2023			$	1,125,605

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			$	3,755,821
Use of Money and Property				353,050
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				4,108,871
EXPENDITURES				
Recommended Appropriations:				
Debt Service-Principal				2,282,754
Supplies & Services				103,000
TOTAL APPROPRIATIONS AND TRANSFERS				2,385,754
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				1,723,117
Estimated Balance - July 1, 2022				19,584,374
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				21,307,491
Capital Projects - New	$	14,595,278		
-Carryover		2,045,235		16,640,513
RECOMMENDED ENDING BALANCE - June 30, 2023			$	4,666,978

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	$	2,290
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,290
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		128,086
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(125,796)
Estimated Balance - July 1, 2022		125,796
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

WASTEWATER SYSTEM FUND SUMMARY - FUND 553

RECEIPTS				
Revenue:				
Charges For Services	$	18,597,060		
Use of Money and Property		3,152,824		
Other Revenue		873,500	$	22,623,384
Reimbursements:				
Interdepartmental Direct Service				124,600
Transfers In:				
Refuse				220,343
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				22,968,327
EXPENDITURES				
Recommended Appropriations:				
Salaries		6,035,801		
Materials, Supplies, and Services		8,119,065		
Acquisitions		15,000		
Debt Service		3,049,321		17,219,187
Administrative Reimbursement		1,153,373		
Interdepartmental Direct Service Cost		1,078,781		2,232,154
Transfers Out:				
Support Service				116,233
TOTAL APPROPRIATIONS AND TRANSFERS				19,567,574
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				3,400,753
Estimated Balance - July 1, 2022				47,231,012
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				50,631,765
Capital Projects - New		14,531,766		
-Carryover		14,116,703		28,648,469
RECOMMENDED ENDING BALANCE - June 30, 2023			$	21,983,296

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			$	2,725,855
Use of Money and Property				726,395
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				3,452,250
EXPENDITURES				
Recommended Appropriations:				
Materials, Supplies, and Services				1,726,742
TOTAL EXPENDITURES				1,726,742
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				1,725,508
Estimated Balance - July 1, 2022				34,488,870
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				36,214,378
Capital Projects - New	$	16,340,689		
- Carryover		16,617,907		32,958,596
RECOMMENDED ENDING BALANCE - June 30, 2023			$	3,255,782

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	$	14,188,100		
Use of Money and Property		672,610		
Other Revenue		489,952	$	15,350,662
Transfers In:				
Fleet Replacement				197,791
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				15,548,453
EXPENDITURES				
Recommended Appropriations:				
Salaries		4,217,638		
Materials, Supplies, and Services		6,641,009		
Acquisitions		52,500		
Debt Service		527,700		11,438,847
Administrative Reimbursement		840,775		
Interdepartmental Direct Service Cost		1,429,554		2,270,329
Transfers Out:				
Support Service		87,636		
Maintenance Districts		37		
PCE Clean Up CIP		250,000		337,673
TOTAL APPROPRIATIONS AND TRANSFERS				14,046,849
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				1,501,604
Estimated Balance - July 1, 2022				36,604,725
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				38,106,329
Capital Projects - New		6,385,514		
- Carryover		8,099,781		14,485,295
RECOMMENDED ENDING BALANCE - June 30, 2023			$	23,621,034

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

REFUSE FUND SUMMARY - FUND 558

RECEIPTS				
Revenue:				
Charges For Services	$	21,522,000		
Use of Money and Property		229,470		
From Other Agencies		20,000		
Other Revenue		3,515	$	21,774,985
Reimbursements:				
Interdepartmental Direct Service Cost				34,307
Transfers In:				
CFD Streets				107,146
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				21,916,438
EXPENDITURES				
Recommended Appropriations:				
Salaries		7,151,320		
Materials, Supplies, and Services		9,920,189		
Acquisitions		1,631,315		18,702,824
Administrative Reimbursement		1,093,955		
Interdepartmental Direct Service Cost		802,007		1,895,962
Transfers Out:				
Support Service		122,396		
Wastewater		220,343		342,739
TOTAL APPROPRIATIONS AND TRANSFERS				20,941,525
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				974,913
Estimated Balance - July 1, 2022				12,536,144
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				13,511,057
Capital Projects - New		1,459,183		
- Carryover		789,270		2,248,453
RECOMMENDED ENDING BALANCE - June 30, 2023			$	11,262,604

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	$	43,000		
Intergovernmental		835,766		
Charges for Services		69,459		
Use of Money and Property		352,401		
Other Revenue		2,000	$	1,302,626
Transfers In:				
CFD Airport				49,898
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				1,352,524
EXPENDITURES				
Recommended Appropriations:				
Salaries		466,727		
Materials, Supplies, and Services		327,039		793,766
Administrative Reimbursement				66,269
Transfers Out:				
Airport CIP		230,000		
Support Service		4,770		
Facilities		9,662		244,432
TOTAL APPROPRIATIONS AND TRANSFERS				1,104,467
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				248,057
Estimated Balance - July 1, 2022				587,977
RECOMMENDED ENDING BALANCE - June 30, 2023			$	836,034

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	$	315,847
Use of Money and Property		15,350
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		331,197
EXPENDITURES		
Recommended Appropriations:		
Acquisitions		648,108
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(316,911)
Estimated Balance - July 1, 2022		703,013
RECOMMENDED ENDING BALANCE - June 30, 2023	$	386,102

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			$	519,212
Use of Money and Property				117,260
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				636,472
Estimated Balance - July 1, 2022				7,642,036
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				8,278,508
Capital Projects - New	$	6,996,139		
- Carryover		582,422		7,578,561
RECOMMENDED ENDING BALANCE - June 30, 2023			$	699,947

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			$	3,000,715
Other Revenue				41,267
				3,041,982
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				3,041,982
EXPENDITURES				
Recommended Appropriations:				
Materials, Supplies, and Services				2,945,278
Administrative Reimbursement	$	57,928		
Interdepartmental Direct Service Cost		117,673		175,601
TOTAL APPROPRIATIONS AND TRANSFERS				3,120,879
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(78,897)
Estimated Balance - July 1, 2022				78,897
RECOMMENDED ENDING BALANCE - June 30, 2023			$	0

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

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

LIABILITY INSURANCE FUND SUMMARY - FUND 667

RECEIPTS			
Revenue:			
Charges for Services	$	3,560,372	
Use of Money and Property		15,500	
Other Revenue		52,000	$ 3,627,872
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			3,627,872
EXPENDITURES			
Recommended Appropriations:			
Materials, Supplies and Services			4,051,645
Administrative Reimbursement		46,325	
Interdepartmental Direct Service Cost		175,607	221,932
Transfers Out:			
General Fund			738,435
TOTAL APPROPRIATIONS AND TRANSFERS			5,012,012
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(1,384,140)
Estimated Balance - July 1, 2022			1,384,140
RECOMMENDED ENDING BALANCE - June 30, 2023			$ 0

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

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

UNEMPLOYMENT INSURANCE FUND SUMMARY - FUND 668

RECEIPTS		
Revenue:		
Charges for Services	$	109,573
Use of Money and Property		3,310
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		112,883
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		380,653
Administrative Reimbursement		8,076
TOTAL APPROPRIATIONS AND TRANSFERS		388,729
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(275,846)
Estimated Balance - July 1, 2022		275,846
RECOMMENDED ENDING BALANCE - June 30, 2023	$	0

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

EMPLOYEE BENEFITS FUND SUMMARY - FUND 669

RECEIPTS				
Revenue:				
Charges For Services			$	12,096,570
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				12,096,570
EXPENDITURES				
Recommended Appropriations:				
Salaries	$	314,533		
Materials, Supplies, and Services		11,779,623		12,094,156
Administrative Reimbursement				202,421
TOTAL APPROPRIATIONS AND TRANSFERS				12,296,577
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(200,007)
Estimated Balance - July 1, 2022				200,007
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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	$	3,800		
Charges For Services		5,175,850		
Use of Money and Property		8,700		
Other Revenue		40,000	$	5,228,350
Reimbursements:				
Interdepartmental Direct Service Cost				44,424
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				5,272,774
EXPENDITURES				
Recommended Appropriations:				
Salaries		1,639,072		
Materials, Supplies, and Services		3,260,873		
Acquisition		63,500		4,963,445
Administrative Reimbursement		249,063		
Interdepartmental Direct Service Charge		56,258		305,321
Transfer Out:				
Support Service		33,061		
Facilities		8,755		41,816
TOTAL APPROPRIATIONS AND TRANSFERS				5,310,582
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(37,808)
Estimated Balance - July 1, 2022				138,886
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				101,078
Capital Projects - New		0		
- Carryover		101,078		101,078
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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	$ 2,190,299		
Use of Money and Property	149,296		
Other Revenue	10,000	$	2,349,595
Reimbursements:			
Interdepartmental Direct Service Cost			97,632
Transfer In:			
General Fund	168,702		
Street Maintentance	296,662		
Parks & Recreation	8,214		
Public Works Admin	3,350		
Measure C	519		
Bell Station	7,283		
Maintenance District	28,047		
CFD PW Parks Maintenance	3,850		
CFD Improvement Area	46,321		
Airport	9,662		
Fleet Management	8,755		581,365
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			3,028,592
EXPENDITURES			
Recommended Appropriations:			
Salaries	1,282,116		
Materials, Supplies, and Services	956,031		
Debt Service	621,136		2,859,283
Administrative Reimbursement	100,313		
Interdepartmental Direct Service Cost	20,014		120,327
TOTAL APPROPRIATIONS AND TRANSFERS			2,979,610
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			48,982
Estimated Balance - July 1, 2023			109,320
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			158,302
Capital Projects - New	35,000		
-Carryover	123,302		158,302
RECOMMENDED ENDING BALANCE - June 30, 2023		$	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	$	4,102,897		
Use of Money and Property		47,510		
Other Revenue		300	$	4,150,707
Reimbursements:				
Interdepartmental Direct Service Cost				171,344
Transfers In:				
General Fund		336,890		
Development Services		41,524		
Street Maintenance & Streetlight		21,975		
Public Works		16,532		
Measure "C"		56,933		
Bell Station		1,137		
Housing Admin		24,426		
Vehicle Abatement		866		
Airport		4,770		
Wastewater		116,233		
Water System		87,636		
Refuse		122,396		
Fleet Management		33,061		
Parking Authority		5,353		869,732
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				5,191,783
EXPENDITURES				
Recommended Appropriations:				
Salaries		2,458,527		
Materials, Supplies, and Services		1,553,274		
Acquisitions		276,785		4,288,586
Administrative Reimbursement				146,381
TOTAL APPROPRIATIONS AND TRANSFERS				4,434,967
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				756,816
Estimated Balance - July 1, 2022				1,402,774
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS				2,159,590
Capital Projects - New		900,000		
- Carryover		1,259,590		2,159,590
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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			$	382,292
Use of Money and Property				10,960
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS				393,252
EXPENDITURES				
Recommended Appropriations:				
Materials, Supplies, and Services	$	271,520		
Acquisitions		595,394		866,914
TOTAL APPROPRIATIONS AND TRANSFERS				866,914
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS				(473,662)
Estimated Balance - July 1, 2022				473,662
RECOMMENDED ENDING BALANCE - June 30, 2023			$	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	$	2,620,260
Use of Money and Property		233,049
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,853,309
EXPENDITURES		
Recommended Appropriations:		
Acquisitions		1,195,000
Transfers Out:		
Water		197,791
TOTAL APPROPRIATIONS AND TRANSFERS		1,392,791
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		1,460,518
Estimated Balance - July 1, 2022		10,546,229
RECOMMENDED ENDING BALANCE - June 30, 2023	$	12,006,747

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	$	390
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		390
EXPENDITURES		
Transfers Out:		
Community Facilities District Administrative		26
Community Facilities District Public Safety Fire		336
Community Facilities District Public Safety Police		683
Community Facilities District Public Works Parks Maintenance		76
Community Facilities District Public Works Street Trees		39
Community Facilities District Public Works Street Lights		86
Community Facilities District Development Services		23
Community Facilities District Parks & Community Services		57
Community Facilities District Airport		19
Community Facilities District Meadows #2		1,596
TOTAL APPROPRIATIONS AND TRANSFERS		2,941
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(2,551)
Estimated Balance - July 1, 2022		23,483
RECOMMENDED ENDING BALANCE - June 30, 2023	$	20,932

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 homewners.

SEC 115 TRUST FUND SUMMARY - FUND 773

RECEIPTS		
Transfer In:		
General Fund	$	789,750
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		789,750
Estimated Balance - July 1, 2022		5,977,897
RECOMMENDED ENDING BALANCE - June 30, 2023	$	6,767,647

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:		
Use of Money and Property	$	990
Fines, Forfeits, Penalties & Assessments		1,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,990
Estimated Balance - July 1, 2022		61,266
RECOMMENDED ENDING BALANCE - June 30, 2023	$	63,256

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	$	2,950
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,950
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		6,259
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(3,309)
Estimated Balance - July 1, 2022		170,588
RECOMMENDED ENDING BALANCE - June 30, 2023	$	167,279

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.