

CITY OF MERCED
2025-2026 CITY COUNCIL 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	5-7
Fund Balance-All Funds	5-44

*Note: Fund Summary pages appear in numerical order
beginning on Page 49-172*

General Fund	5-48
General Fund Reserve	5-50
Cash Basis Fund	5-51
Economic Development Opportunity Fund	5-52
Parks and Community Services	5-53
Substandard Housing Fund	5-54
Affordable Housing Fund	5-55
Downtown Fund	5-56
Measure C Fund	5-57
Measure C Public Safety Fund	5-58
Measure C Roads Fund	5-59
Measure Y Police	5-60
Measure Y Fire	5-61
Measure Y Parks and Community Services	5-62
Measure Y Discretionary Fund	5-63
Gas Tax Fund	5-64
Gas Tax (SB1) Fund	5-65
Measure V Fund – Alternative Modes	5-66
Measure V Fund – Local Transportation	5-67
Vehicle Abatement Fund	5-68
Early Action Plan Grant Fund	5-69
HCD Homekey Program CC915	5-70
Permanent Local Housing Fund	5-71
Proposition 172 Fund	5-72
Housing Administration/Operation	5-73
Community Development Block Grants Fund	5-74
Housing-HOME Grants	5-75
Unrestricted Housing Program Income Fund	5-76
Housing-BEGIN Grant	5-77
1992 State HOME Housing Fund	5-78
1993 State HOME Housing Fund	5-79
Housing-CalHome 2012 Grant	5-80
Begin Grant Fund	5-81

FINANCIAL SUMMARIES (Continued)

Housing-Neighborhood Stabilization (NSP1)	5-82
Housing-Neighborhood Stabilization (NSP3)	5-83
CalHome 2012	5-84
Low and Moderate Income Housing Fund	5-85
Traffic Safety	5-86
Office of Traffic Safety Grant	5-87
Supplemental Law Enforcement Service	5-88
Justice Assistance Grant Fund	5-89
Development Services Fund	5-90
Streets and Streetlights Maintenance Fund	5-91
Bell Station Facility	5-92
Certified Access Specialist (CAsp) Fund	5-93
Public Educational and Governmental Access Fee	5-94
Developer Capital Fee Fund	5-95
Surface Transportation Program Fund	5-96
Local Transportation Fund	5-97
Facilities Roadways Fund	5-98
Facilities Traffic Signals Fund	5-99
Facilities Fire Fund	5-100
Facilities Police Fund	5-101
Facilities Parks Fund	5-102
Facilities Roadways Developer Fund	5-103
Facilities Traffic Signals Developer Fund	5-104
Facilities Fire Developer Fund	5-105
Facilities Police Developer Fund	5-106
Facilities Parks Developer Fund	5-107
Facilities Public Works Corporation Yard Fund	5-108
Facilities Public Works Corporation Yard Developer Fund	5-109
Facilities Information Technology Fund	5-110
Facilities Information Technology Developer Fund	5-111
Facilities Administration Fee Fund	5-112
Facilities Transportation Fund	5-113
Facilities Transportation Developer Fund	5-114
Maintenance Districts Fund	5-115
Maintenance District Pump Replacement Fund	5-116
Community Facilities District Formation Fund	5-117
Community Facilities District Administration Fund	5-118
Community Facilities District Public Safety Fire Fund	5-119
Community Facilities District Public Safety Police Fund	5-120
Community Facilities District Public Works Parks Maintenance Fund	5-121
Community Facilities District Street Trees Fund	5-122
Community Facilities District Street Maintenance/Lights Fund	5-123

FINANCIAL SUMMARIES (Continued)

Community Facilities District Development Services Fund	5-124
Community Facilities District Parks and Community Services Fund	5-125
Community Facilities District Airport Fund	5-126
Community Facilities District Maintenance Fund	5-127
Property Based Improvement District-Downtown Fund	5-128
Tourism Business Improvement District Fund	5-129
Parks and Community Service Capital Improvement Projects	5-130
Parks Reserve Fund	5-131
Measure V Regional Project Fund	5-132
Airport Industrial Park Project Fund	5-133
Public Safety Capital Project Fund	5-134
Streets and Signals Capital Improvements Fund	5-135
Airport Capital Improvement Projects Fund	5-136
Perchloroethylene Clean Up Water Fund	5-137
Methyl Tertiary Butyl Ether Settlement Fund	5-138
Low and Moderate Income Housing CIP Fund	5-139
Wastewater System Fund	5-140
Water System Fund	5-141
Refuse Fund	5-142
Airport Fund	5-143
Wastewater Treatment Lines Component	5-144
Wastewater Treatment Plant Component	5-145
Wastewater Revolving Fund	5-146
Restricted Water System	5-147
Restricted Water Mains	5-148
Refuse Capital Equipment Fund	5-149
Public Works Administration Fund	5-150
Liability Fund	5-151
Unemployment Fund	5-152
Workers Compensation Fund	5-153
Employee Benefits Fund	5-154
Fleet Management Fund	5-155
Fleet Replacement Fund	5-156
Facilities Maintenance and Operation	5-157
Support Services Fund	5-158
Computer Replacement and Maintenance Fund	5-159
North Merced Sewer Improvement Fund	5-160
Fahren's Park Debt Service Fund	5-161
Bellevue Ranch Development East CFD Fund	5-162
University Capital Charge Fund	5-163
Bellevue Ranch Development CFD Fund	5-164
Moraga Development CFD Fund	5-165
16 th Street Assessment District Fund	5-166
Liberty Park Assessment District Fund	5-167

FINANCIAL SUMMARIES (Continued)

Redevelopment Successor Agency Fund	5-168
Community Facilities District Services Deposit	5-169
SEC 115 Trust Fund	5-170
Youth Program Endowment Fund	5-171
Asset Forfeiture	5-172
Wahneta Hall Trust	5-173

EXPENDITURE SUMMARY
2025-2026

-- EXPENDITURES --																			-- FUNDS --						
	DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	INTER.		DEBT	TOTAL		SPECIAL	DEBT	CAPITAL		INTERNAL	AGENCY AND	TOTAL							
Fund	NUMBER	DEPARTMENT	SERVICES	SERVICES	ACQUIS.	EXP.	SVC.	CAPITAL	SERVICE	BUDGET	GENERAL	REVENUE	SERVICE	PROJECT	ENTERPRISE	SERVICE	TRUST	BUDGET							
	ADMINISTRATION																								
1000	0500	City Council	144,021	456,039				353,675		953,735	953,735							953,735							
1000	0510	Youth Council		9,746						9,746	9,746							9,746							
1000		City Manager	1,060,407	1,246,448						2,306,855	2,306,855							2,306,855							
1000	1010	City Clerk	386,518	190,314				100,000		676,832	676,832							676,832							
1000	1020	Office of Neighborhood Safety	70,851	164,879						235,730	235,730							235,730							
1000	1500	City Attorney	1,083,527	362,603						1,446,130	1,446,130							1,446,130							
1000	2000-2050	Finance/Purchasing	3,611,263	1,541,814						5,153,077	5,153,077							5,153,077							
1000	8000	Debt Service							736,218	736,218	736,218							736,218							
	SUPPORT SERVICES																								
7008	4500	Personnel	405,272	351,936	14,790	43,144				815,142						815,142		815,142							
7008	4700-4740	Information Systems	2,007,613	761,020	1,749,516	109,214		1,464,138		6,091,501	75,118					6,016,383		6,091,501							
7003	4500	Unemployment		459,040		10,338				469,378						469,378		469,378							
7004	4500	Employee Benefits	315,985	14,232,519		252,151				14,800,655						14,800,655		14,800,655							
7001	4520	Liability		6,982,695		78,101	225,625			7,286,421						7,286,421		7,286,421							
7002	4520	Workers Compensation		5,477,761		121,455	89,851			5,689,067						5,689,067		5,689,067							
7008	4520	Risk Management Admin.	302,572	83,394		38,876				424,842						424,842		424,842							
7009	4700	PC Maint. & Repair		15,912	1,184,056					1,199,968						1,199,968		1,199,968							
3004	4730	PEG Access Fees		27,547	61,000			540,524		629,071		629,071						629,071							
	DEVELOPMENT SERVICES																								
3000	5000	Engineering	2,053,332	463,118		248,713	14,408			2,779,571		2,779,571						2,779,571							
3000	5010	Inspection Services	1,901,196	511,974		179,119	172,806			2,765,095		2,765,095						2,765,095							
3003	5010	SB1186 CASP Program		154,190						154,190		154,190						154,190							
2014	5020	Local Early Action Plan		2,497,538						2,497,538		2,497,538						2,497,538							
3000	5020	Planning & Permitting	1,558,738	846,411		278,292	213,376			2,896,817		2,896,817						2,896,817							
	PUBLIC SAFETY																								
1000	3000/3010	Fire	17,971,727	2,227,597	127,758			9,605		20,336,687	20,336,687							20,336,687							
2001	3000	Measure C Fire	143,140		200,000			235,000		578,140		578,140						578,140							
2003	3000	Measure Y Fire		189,000	200,000			309,067		698,067		698,067						698,067							
2030	3000	Measure C Public Safety	2,576,306	575,325	22,319	435,272				3,609,222		3,609,222						3,609,222							
4502	3000	CFD Fire	1,044,034	156,737	6,493	167,773	4,893			1,379,930		1,379,930						1,379,930							
1000	3500-3570	Police	23,615,056	6,679,378	311,006		44,358			30,649,798	30,649,798							30,649,798							
2001	3510-3520	Measure C Police	843,469							843,469		843,469						843,469							
2002	3500-3510	Measure Y Police	193,091	247,753						440,844		440,844						440,844							
2030	3510	Measure C Public Safety	4,311,817	327,072	390,614	186,213				5,215,716		5,215,716						5,215,716							
2700	3510	Police Traffic Safety		4,000						4,000		4,000						4,000							
2701	3510	Police Office of Traffic Safety Grant	53,735	200,000						253,735		253,735						253,735							
2703	3510	Police Justice Assistance Grant		53,320	40,500					93,820		93,820						93,820							
4503	3510	CFD Police	2,303,773	181,904	30,500	335,726	4,893			2,856,796		2,856,796						2,856,796							
1019	3550	Substandard Housing		135,820						135,820		135,820						135,820							
2010	3550	Abandoned Vehicle Abatement	42,545	6,110		245				48,900		48,900						48,900							
5004	3000/3500	Public Safety CIP						12,345,414		12,345,414				12,345,414				12,345,414							
	PUBLIC WORKS OPERATIONS																								
6009	6000	Refuse Capital Equipment		538,076						538,076						538,076		538,076							
7000	6000	Public Works Administration	1,704,977	849,437			7,331	167,711		2,729,456						2,729,456		2,729,456							
8005	6000	University Capital							536,875	536,875			536,875					536,875							
7007	6005	Facilities Maintenance	1,573,973	1,246,567		137,206	31,449	94,632	690,356	3,774,183	150,828					3,623,355		3,774,183							
1000	6010	Parks Maintenance	966,035	1,905,526	19,000	69,139	27,258	14,418		3,001,376	3,001,376							3,001,376							
2004	6010	Measure Y -Parks Maintenance	45,494	265,478						310,972		310,972						310,972							
4504	6010	CFD - Parks Maintenance	292,275	330,386			4,893			627,554		627,554						627,554							
2001	6015	Measure C Public Works						1,577,386		1,577,386		1,577,386						1,577,386							
2031	6015	Measure C Public Works		25,978	300,000	6,124				332,102		332,102						332,102							
2008	6015	Measure V Public Works Alternative Modes						1,382,980		1,382,980		1,382,980						1,382,980							
2009	6015	Measure V Public Works Local Transportation			48,274			4,692,912		4,741,186		4,741,186						4,741,186							
3001	6015	Streets/Streelights Maintenance	1,756,581	2,827,999	105,334	424,862	275,114			5,389,890		5,389,890						5,389,890							

EXPENDITURE SUMMARY
2025-2026

			-- EXPENDITURES --							-- FUNDS --								
	DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	INTER.		DEBT	TOTAL		SPECIAL	DEBT	CAPITAL		INTERNAL	AGENCY AND	TOTAL
Fund	NUMBER	DEPARTMENT	SERVICES	SERVICES	ACQUIS.	EXP.	SVC.	CAPITAL	SERVICE	BUDGET	GENERAL	REVENUE	SERVICE	PROJECT	ENTERPRISE	SERVICE	TRUST	BUDGET
5002	6015	Measure V Regional Projects						7,612,215		7,612,215				7,612,215				7,612,215
5005	6015	Streets and Singals CIP		7,756	47,841			15,308,569		15,364,166	50,000			15,314,166				15,364,166
7005	6020	Fleet Management	2,094,716	4,722,624	53,000	397,759	61,359	80,000		7,409,458						7,409,458		7,409,458
7006	6020	Fleet Replacement			3,255,715					3,255,715						3,255,715		3,255,715
6002	6025	Refuse Collection	5,488,053	8,118,983	20,923	1,038,974	730,500	4,627,046		20,024,479					20,024,479			20,024,479
6002	6030	Curbside Recycling	579,442	1,074,738		122,602	29,289			1,806,071					1,806,071			1,806,071
6002	6035	Green Waste Collection	506,854	1,305,751		120,920	11,729			1,945,254					1,945,254			1,945,254
6002	6045	Street Sweeping	790,160	876,632	53,334	125,962	134,256			1,980,344					1,980,344			1,980,344
6002	6050	Street and Subdivision Trees	1,627,562	779,532	65,834	223,812	40,536			2,737,276					2,737,276			2,737,276
6007	6055	Restricted Water System						42,752,667		42,752,667					42,752,667			42,752,667
6008	6055	Restricted Water Mains						9,281,824		9,281,824					9,281,824			9,281,824
6001	6060	Water System	5,129,173	8,203,754	523,972	1,152,910	1,718,349	15,424,736		32,152,894					32,152,894			32,152,894
6000	6065	Wastewater/Sewers	1,896,927	1,790,019	5,972	480,300	879,856	19,304,310		24,357,384					24,357,384			24,357,384
6000	6070	Wastewater Treatment Plant	3,796,687	7,160,938		801,658	274,178	6,288,516		18,321,977					18,321,977			18,321,977
6000	6075	Environmental Control	576,938	219,380		109,245	11,245			916,808					916,808			916,808
6000	6080	Storm Drains	555,559	838,901		90,910	89,694	9,365,059		10,940,123					10,940,123			10,940,123
6000	6085	Land Application	225,835	852,756		83,305	15,327	153,747		1,330,970					1,330,970			1,330,970
6000	8000	Debt Service							1,792,321	1,792,321			1,792,321					1,792,321
6004	6090	WWT Lines Component						10,354,029		10,354,029					10,354,029			10,354,029
6005	6095	WWT Plant Component		97,917				17,340,607	984,306	18,422,830					18,422,830			18,422,830
RECREATION AND PARKS																		
1018	4000-4060	Parks and Community Service	2,028,618	1,011,509		204,957	12,525			3,257,609	1,707,088	1,550,521						3,257,609
5000	4000	Parks and Community Service CIP						2,425,614		2,425,614	375			2,425,239				2,425,614
5001	4020	Park Reserve						1,735,889		1,735,889				1,735,889				1,735,889
HOUSING AND TRANSPORTATION																		
2500	5500	Housing Administration	521,222	143,445		46,066	25,000			735,733		735,733						735,733
2501	5500	Community Development Block Grant		1,627,654			255,546			1,883,200		1,883,200						1,883,200
2502	5500	HOME Funds		4,026,029			373,615			4,399,644		4,399,644						4,399,644
2504	5500	BEGIN Program		125,832						125,832		125,832						125,832
2505	5500	State Home 92		155,028						155,028		155,028						155,028
2506	5500	State Home 93		397,267						397,267		397,267						397,267
2507	5500	CAL HOME Grant		404,303						404,303		404,303						404,303
2508	5500	Begin Grant		82,058						82,058		82,058						82,058
2509	5500	Neighborhood Stabilization		211,732						211,732		211,732						211,732
2510	5500	Neighborhood Prgm (NSP3)		64,573						64,573		64,573						64,573
2512	5500	Cal Home 2012		331,318						331,318		331,318						331,318
2513	5510	Low and Moderate Income Housing		1,608,385		13,801	112,000			1,734,186		1,734,186						1,734,186
2016	5500	HCD Homekey Prog CC915		5,866,755						5,866,755		5,866,755						5,866,755
2018	5500	Permanent Local Housing		893,400						893,400		893,400						893,400
5009	5510	Low and Moderate Income Housing CIP						30,529		30,529				30,529				30,529
5006	6500	Airport CIP						659,066		659,066				659,066				659,066
6003	6500	Airport	484,836	367,120		79,541	135			931,632	367,633				563,999			931,632
SPECIAL REVENUES & ASSESSMENTS																		
8098	2500	16th Street Assessment District				205				205		205						205
8098	6000	16th Street Assessment District		15,027						15,027			15,027					15,027
8098	8000	16th Street Assessment District		17						17			17					17
3002	2520	Bell Station Facility		60,461		829				61,290		61,290						61,290
2000	2540	Downtown Fund		17,963						17,963		17,963						17,963
4500	5020	CFD Formation		346,905						346,905		346,905						346,905
5007	6000	PCE Clean Up Water CIP						1,297,118		1,297,118				1,297,118				1,297,118
5008	6000	MTBE Settlement CIP						1,865,967		1,865,967				1,865,967				1,865,967
8000	6000	North Merced Sewer Refunding		38,860		529				39,389			39,389					39,389
8003	6000	Fahrens Park Debt Service		9,088		124				9,212			9,212					9,212
8099	6015	Liberty Park Assessment District		28		332				360			360					360
8099	8000	Liberty Park Assessment District		24,454						24,454			24,454					24,454

EXPENDITURE SUMMARY
2025-2026

			-- EXPENDITURES --								-- FUNDS --							
	DEPT.		PERSONNEL	SUPPLIES &		ADMIN.	INTER.		DEBT	TOTAL		SPECIAL	DEBT	CAPITAL		INTERNAL	AGENCY AND	TOTAL
Fund	NUMBER	DEPARTMENT	SERVICES	SERVICES	ACQUIS.	EXP.	SVC.	CAPITAL	SERVICE	BUDGET	GENERAL	REVENUE	SERVICE	PROJECT	ENTERPRISE	SERVICE	TRUST	BUDGET
4000-4039	6100	Maintenance Districts	7,457	995,196	25,453	19,675	132,116	206,716		1,386,613	55,734	1,330,879						1,386,613
4499	6100	Maintenance District Pump Reserve			672,640					672,640		672,640						672,640
4510-4558	6105	CFD - Improvement Areas		2,692,368			139,379	500,455	27,429	3,359,631		3,359,631						3,359,631
8007	6110	Moraga Development CFD		15,873		1,036	896		321,020	338,825			338,825					338,825
8004	6115	Bellevue Ranch East CFD		16,050		1,661	2,202		600,864	620,777			620,777					620,777
8006	6120	Bellevue Ranch West CFD		15,944		1,259	2,886		444,983	465,072			465,072					465,072
TRUST AND AGENCY																		
8504	4000	Wahneta Hall Trust		5,766						5,766							5,766	5,766
8100	2500	Redevelopment Successor Agency		1,305,697		70,522	15,491		1,030,400	2,422,110							2,422,110	2,422,110
ECONOMIC DEVELOPMENT																		
1000	2500	Econ. Development	350,203	309,577				31,231		691,011	691,011							691,011
1017	2500	Econ. Development Opportunity		351,000						351,000				351,000				351,000
4950	2500	PBID Downtown		436,720		2,000				438,720	31,947	406,773						438,720
4951	2500	TBID		596,094		2,000				598,094		598,094						598,094
5003	6510	Airport Industrial Park CIP		800				415,090		415,890				415,890				415,890
PARKING AUTHORITY																		
9100	2505	Parking Authority General Fund		260,744		33,336	178,952	479,419		952,451		952,451						952,451
TOTAL - ALL FUNDS			100,999,565	116,691,082	9,535,844	8,348,193	6,363,316	190,827,881	7,164,772	439,930,653	68,635,918	68,825,192	3,842,329	44,052,493	198,427,005	53,719,840	2,427,876	439,930,653

2025-26 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Taxes	Licenses and Permits	Intergovernment	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse- ment	Transfers In	Total
GOVERNMENTAL FUNDS												
1000	General Operating Fund	\$ 47,455,229	\$ 19,440	\$ 5,038,447	\$ 1,554,727	\$ 381,000	\$ 977,066	\$ 1,078,328	\$ 56,504,237	\$ 8,785,118	\$ 2,322,841	\$ 67,612,196
SPECIAL REVENUE FUNDS												
1001	General Fund Reserve										-	-
1017	Economic Development Opportunity Fund						65,440		65,440		675,000	740,440
1018	Parks and Community Services			58,733	449,130		1,050	135,135	644,048		2,606,690	3,250,738
1019	Substandard Housing						3,030		3,030		-	3,030
1020	Affordable Housing Trust						17,720		17,720		1,012,500	1,030,220
2001	Measure "C"						214,840		214,840			214,840
2030	Measure "C" Public Safety Fund	8,678,000		15,000					8,693,000	89,898		8,782,898
2031	Measure "C" Roads Fund	457,000					1,070		458,070			458,070
2002	Measure Y Police 20%	337,300					6,510		343,810			343,810
2003	Measure Y Fire 20%	337,300					16,220		353,520			353,520
2004	Measure Y Parks & Rec 20%	337,300					440		337,740		311,155	648,895
2005	Measure Y Discretionary 40%	674,600					12,950		687,550			687,550
2006	Gas Tax Fund			2,490,804			-		2,490,804			2,490,804
2007	2030 Gas Tax-SB1			2,409,508			116,500		2,526,008			2,526,008
2008	Measure "V" Alternative Modes			400,000			29,800		429,800			429,800
2009	Measure "V" Local Transportation			1,600,000			110,380		1,710,380			1,710,380
2010	Vehicle Abatement				50,000				50,000			50,000
2014	CA Local Early Action Plan			2,497,538					2,497,538			2,497,538
2016	HCD HOMEKEY PROGRAM CC915			5,650,000			112,100		5,762,100			5,762,100
2018	Permanent Local Housing			887,254			860		888,114			888,114
2099	Proposition 172	527,000							527,000			527,000
2500	Housing Administration								-	741,161		741,161
2501	Housing Administration and Operations			1,694,989			111,530		1,806,519			1,806,519
2502	Housing-Federal Home Grants			2,573,738			94,820		2,668,558			2,668,558
2504	Housing-BEGIN Program						5,310		5,310			5,310
2505	1992 State Home Housing						11,740		11,740			11,740
2506	1993 State Home Housing						22,920		22,920			22,920
2507	Housing-Cal Home Grant						9,120		9,120			9,120
2508	Housing-BEGIN Grant						1,970		1,970			1,970
2509	Neighborhood Stabilization						8,330		8,330			8,330
2510	Neighborhood Program (NSP3)						1,500		1,500			1,500
2512	Calhome 2012						7,950		7,950			7,950
2513	LMI Housing						63,220		63,220			63,220
2700	Traffic Safety					4,000			4,000			4,000
2701	Office Traffic Safety Grant			253,735					253,735			253,735
2702	Supplemental Law Enforcement			141,821			1,160		142,981			142,981
2703	Justice Assistance Grant			93,820					93,820			93,820
3000	Development Services		2,150,000		2,545,943		91,150	265,733	5,052,826	2,073,761	92,725	7,219,312
3001	Street and Streetlights				100,000			120,000	220,000	120,185	5,140,506	5,480,691
3002	Bell Station Facility						67,859		67,859			67,859
3003	SB 1186 CASP Program SR						3,800	18,000	21,800			21,800
3004	PEG Access Fees	100,000					17,420		117,420			117,420
3005	Developer Capital Fee						94,540	78,141	172,681			172,681
3006	Surface Transportation			1,248,748			97,490		1,346,238			1,346,238
3007	Local Transp-Spec Rev Fund						28,470		28,470			28,470

2025-26 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Licenses and Permits	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse- ment	Transfers In	Total
	Taxes									
3500	Facilities-Roadways		18,717		233,080		251,797		36,218	288,015
3501	Facilities-Traffic Signals		1,265		9,780		11,045			11,045
3502	Facilities-Fire		464,961		50,420		515,381			515,381
3503	Facilities-Police		355,624		76,980		432,604			432,604
3504	Facilities-Park		1,367,854		47,420		1,415,274			1,415,274
3505	Facilities-Roadways Developers		18,717		149,090		167,807		8,000	175,807
3506	Facilities-Traffic Developers		1,265		5,410		6,675			6,675
3507	Facilities-Fire Developers		464,961		67,690		532,651			532,651
3508	Facilities-Police Developers		355,624		59,840		415,464			415,464
3509	Facilities-Park Developers		1,367,854		24,990		1,392,844			1,392,844
3510	Facilities Public Works Corp Yard		53,285		610		53,895			53,895
3511	Facilities Public Works Corp Yard Developers		53,285		690		53,975			53,975
3512	Facilities Information Tech		41,295		430		41,725			41,725
3513	Facilities Information Tech Developers		41,295		510		41,805			41,805
3514	Facilities Administration Fee		202,364				202,364			202,364
3515	Facilities-Transportation Fee		1,088,504		13,880		1,102,384			1,102,384
3516	Facilities Transportation Fee Dev		1,088,504		14,960		1,103,464			1,103,464
4000	Maintenance Districts			1,073,516			1,073,516		65,298	1,138,814
4499	Maint Dist. Pump Replacement		25,453		15,040		40,493			40,493
4501	CFD-Administration			100,271			100,271		29	100,300
4502	CFD-Public Safety Fire			1,288,149			1,288,149		374	1,288,523
4503	CFD-Public Safety PD			2,611,989			2,611,989		760	2,612,749
4504	CFD-PW Parks Maintenance			291,284			291,284	7,711	247,691	546,686
4505	CFD-Street Trees Fund			143,041			143,041		43	143,084
4506	CFD-Street Maint/Lights			330,056			330,056		96	330,152
4507	CFD-Development Services			88,546			88,546		26	88,572
4508	CFD-Parks & Community Services			217,810			217,810		63	217,873
4509	CFD-Airport			71,366			71,366		21	71,387
4510	Community Facilities District Funds			2,867,878			2,867,878		341,263	3,209,141
4950	PBID Downtown Fund			366,399	5,420		371,819		66,901	438,720
4951	TBID-TOURSIM IMPROVEMENT DISTRICT			430,500			430,500			430,500
8500	CFD Services Deposit Trust				410		410			410
8501	Sec 115 Trust Pension								1,687,500	1,687,500
	Total	11,448,500	2,150,000	22,015,688	10,155,900	9,884,805	2,225,859	617,009	58,497,761	3,032,716
									12,292,859	73,823,336
CAPITAL PROJECTS FUND										
5000	Parks & Community Service CIP		1,098,181		4,920	292,077	1,395,178		808,296	2,203,474
5001	Park Reserve CIP		700,000	7,095	21,220		728,315			728,315
5002	Measure V Regional Project		7,612,215				7,612,215			7,612,215
5003	Airport Industrial Park CIP				16,130		16,130			16,130
5004	Public Safety CIP				223,670	1,147,127	1,370,797		1,943,976	3,314,773
5005	Street and Signals CIP		1,717,768	6,659	17,872		1,742,299		12,847,424	14,589,723
5006	Airport CIP						-		650,229	650,229
5007	PCE Clean Up Water CIP				23,140		23,140		250,000	273,140
5008	MTBE Settlement Fund				44,770		44,770			44,770
5009	LIM HOUSING				730		730			730
	Total	-	-	11,128,164	13,754	-	352,452	1,439,204	12,933,574	-
									16,499,925	29,433,499

2025-26 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

	Taxes	Licenses and Permits	Intergovernment	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse- ment	Transfers In	Total
DEBT SERVICE FUND											
						-		-			-
8099 North Merced Sewer Refunding						620		620			620
8004 Liberty Park Assessment District					621,227			621,227			621,227
8005 Bellevue Ranch East Development				536,875				536,875			536,875
8006 University Capital Charge					465,951			465,951			465,951
8007 Bellevue Ranch West Development					336,510			336,510			336,510
Moraga Development											
Total	-	-	-	536,875	1,423,688	620	-	1,961,183	-	-	1,961,183
AGENCY AND TRUST FUNDS											
8100 RDA Sucessor Agency					1,566,871	116,050	528,396	2,211,317			2,211,317
8502 Youth Programs Endowment										505	505
8503 Asset Forfeiture						4,340		4,340			4,340
8504 Wahneta Hall Trust						4,370		4,370			4,370
Total	-	-	-	-	1,566,871	124,760	528,396	2,220,027	-	505	2,220,532
TOTAL GOVERNMENTAL FUNDS	\$ 58,903,729	\$ 2,169,440	\$ 38,182,299	\$ 12,261,256	\$ 13,256,364	\$ 3,680,757	\$ 3,662,937	\$ 132,116,782	\$ 11,817,834	\$ 31,116,130	\$ 175,050,746
PROPRIETARY FUNDS											
ENTERPRISE FUNDS											
6000 Wastewater System			4,925,009	20,387,175		2,562,507	403,400	28,278,091	144,006	220,343	28,642,440
6001 Water System				15,099,014		858,300	21,500	15,978,814		131,922	16,110,736
6002 Refuse			20,000	24,506,600		635,400		25,162,000	31,350	143,056	25,336,406
6003 Airport	46,000			128,638		407,403		582,041		434,964	1,017,005
6004 WWTP Lines Component				982,362		304,270		1,286,632			1,286,632
6005 WWTP Plant Component				4,878,352		442,860		5,321,212		147,762	5,468,974
6006 Wastewater Revolving						3,550		3,550			3,550
6007 Restricted Water - Wells				2,667,868		1,237,342		3,905,210			3,905,210
6008 Restricted Water - Mains				508,166		223,700		731,866			731,866
6009 Refuse Capital Equipment				275,422		24,340		299,762			299,762
Total	46,000	-	4,945,009	69,433,597	-	6,699,672	424,900	81,549,178	175,356	1,078,047	82,802,581
INTERNAL SERVICE FUNDS											
7000 Public Works Administration						5,020		5,020	2,626,174		2,631,194
7001 Liability Insurance				6,606,086		37,000	50,000	6,693,086			6,693,086
7002 Worker's Compensation Insurance				5,052,977			58,624	5,111,601			5,111,601
7003 Unemployment Insurance				101,092		10,300		111,392			111,392
7004 Employee Benefit				14,553,828				14,553,828			14,553,828
7005 Fleet Management			6,000	6,924,069		20,570	40,000	6,990,639	49,028		7,039,667
7006 Fleet Replacement				2,749,856		441,248		3,191,104		1,161,000	4,352,104
7007 Facilities Maintenance				2,752,529		137,121	10,000	2,899,650	140,224	609,478	3,649,352
7008 Support Services				4,943,366		62,020		5,005,386	203,139	193,276	5,401,801
7009 PC Replacement and Repair				474,629		28,780		503,409			503,409
Total	-	-	6,000	44,158,432	-	742,059	158,624	45,065,115	3,018,565	1,963,754	50,047,434
TOTAL PROPRIETARY FUNDS	46,000		4,951,009	113,592,029	-	7,441,731	583,524	126,614,293	3,193,921	3,041,801	132,850,015
TOTAL CITY FUNDS	\$ 58,949,729	\$ 2,169,440	\$ 43,133,308	\$ 125,853,285	\$ 13,256,364	\$ 11,122,488	\$ 4,246,461	\$ 258,731,075	\$ 15,011,755	\$ 34,157,931	\$ 307,900,761
PARKING AUTHORITY FUND											
9100 General Fund				198,764		118,932		317,696			317,696
TOTAL PARKING AUTHORITY FUND	-	-	-	198,764	-	118,932	-	317,696	-	-	317,696
TOTAL ALL FUNDS	\$ 58,949,729	\$ 2,169,440	\$ 43,133,308	\$ 126,052,049	\$ 13,256,364	\$ 11,241,420	\$ 4,246,461	\$ 259,048,771	\$ 15,011,755	\$ 34,157,931	\$ 308,218,457

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 1000				
GENERAL FUND				
TAXES				
Current Year Secured	\$ 11,066,767	\$ 11,375,640	\$ 10,035,500	\$ 10,249,600
Current Year Unsecured	647,218	704,210	729,750	790,000
Prior Year Unsecured	18,128	18,697	10,000	19,000
SB 813 Supplemental	279,994	242,372	200,000	244,800
Housing Authority in Lieu	15,427	8,659		
RDA Residual				1,455,800
General Sales and Use	16,763,206	16,654,059	17,000,000	17,027,092
Transient Occupancy Tax	2,831,881	2,074,652	2,065,000	2,152,500
Franchises	2,025,000	2,111,530	1,842,440	2,321,312
Business Licenses	1,728,127	1,763,977	1,833,000	1,950,000
Cost Revenue Impact Study	752,188	619,663	395,850	616,525
Real Property Transfer	266,230	330,818	272,700	285,600
Vehicle In Lieu Backfill	8,646,226	9,424,548	9,700,000	10,343,000
GROUP TOTAL	45,040,392	45,328,825	44,084,240	47,455,229
LICENSES AND PERMITS				
Animal Licenses	10,237	7,658	10,700	9,500
Other Licenses/Permits	9,611	13,054	11,500	9,940
GROUP TOTAL	19,848	20,712	22,200	19,440
INTERGOVERNMENTAL				
Other Federal Grant	118,635	1,566,554	3,627,393	3,517,493
P.O.S.T. Reimbursement	72,223	81,799	50,000	80,000
Other State Grant	691,972	326,839	1,458,667	1,129,827
Motor Vehicle In Lieu	91,286	111,313	95,000	100,000
Homeowners Property Tax	66,926	66,306	65,000	65,000
Mandated Cost Reimbursement	78,709	110,950	137,031	146,127
GROUP TOTAL	1,119,751	2,263,761	5,433,091	5,038,447
CHARGES FOR SERVICES				
Cost Recovery Police	82,367	95,893	115,000	602,345
Photocopies	384	520	360	370
Administrative Fine	21,575	5,865	21,575	10,000
Cost Recovery Fire	-10,663	-24,150	21,600	343,857
Cost Recovery -Public Works Parks		33,069	10,000	10,000
Cost Recovery - City Attorney	5,919			
Accidents and Police Reports	9,704	10,653	9,700	10,500
Release Fees Class I	71,568	63,336	72,000	66,000
Special Fire Dept. Services	497,112	87,194	0	0
Fire Prevention Charges	274,192	242,231	407,455	347,168
Weed and Lot Cleaning		2,703		
Medical First Responder	33,162	26,472	28,500	24,487
Tuition Revenue			66,667	40,000
Administrative Citations	-13,967	455,797	100,000	100,000
GROUP TOTAL	971,353	999,583	852,857	1,554,727
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Other Fines - Criminal	81,517	45,924	60,000	55,000
Parking Fines	199,036	238,606	190,000	200,000
Traffic Violations			144,000	126,000
GROUP TOTAL	280,553	284,530	394,000	381,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	648,624	939,743	885,270	937,170
Lease Interest Income	3,919	3,514		
Interest Earnings	26,345	46,020		
Rent/Concessions (Other than Rec.)	5,953	360	38,810	39,296
Firing Range	200	0	200	600
GROUP TOTAL	685,041	989,637	924,280	977,066

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
OTHER REVENUE				
Unclassified	31,284	26,409	20,925	19,773
Cash Short And Over	20	1	100	100
Dept. Retro Fee Expense	5,650	4,900	4,800	5,350
School Police Officer	906,860	833,282	950,000	1,045,000
Garnishments and Handling Fees	921	744	800	805
Animal Control Services	6,845	4,375	6,500	6,000
Building Standards Fee	157	99	300	300
damage	22,212		1,500	1,000
Sale of Equipment		1,906	2,000	
GROUP TOTAL	973,949	871,716	986,925	1,078,328
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Measure Y-Parks & Recreation		15,291	23,984	48,346
Transfer In - Abandoned Vehicle Abatement	528	429	1,300	908
Transfer In - MD-Downtown		15,772		
Transfer In - American Rescue Plan Act	6,017	2,828	84,000	
Transfer In - Proposition 172 Fund	611,173	596,981	603,087	561,561
Transfer In - SLESF Fund	232,140	228,210	262,895	278,955
Transfer In - Development Services	31,893	35,920	90,166	60,612
Transfer In - CFD Administration	71,468	82,088	88,041	96,693
Transfer In - Liability Insurance	738,433	738,434	772,594	736,218
Transfer In - Fleet Replacement	163,000			
Transfer In - Support Services	55,000			
Transfer In - General Fund Reserve				494,460
Transfer In - Asset Forfeiture Fund		56,000	43,775	45,088
TOTAL TRANSFERS IN	1,909,652	1,771,953	1,969,842	2,322,841
OTHERS SOURCES OF REVENUE				
Proceed from Debts			650,000	
Total Administrative Reimbursement	5,077,329	5,408,805	5,610,659	6,400,188
Interdepartmental Direct Service				
Cost Reimbursement (DSR)				
From: General Fund	1,452	1,606		
Downtown	21,507	22,563		
Housing Administration			25,000	25,000
Development Services	312,015	393,734	403,462	203,263
Street & Light Maintenance				10,637
Bellevue Ranch East Debt Service	1,850	2,004	2,050	2,202
Facilities Roadway	2,419			
Developer Roadways	2,419			
Facilities Traffic	2,419			
Developer Traffic Signals	2,419			
Facilities Fire	2,419	3,229	3,335	3,597
Developer Fire	2,419	3,229	3,335	3,597
Facilities Police	2,419	3,229	3,335	3,597
Developer Police	2,419	3,229	3,335	3,597
Facilities Parks	2,419	3,229	3,335	3,597
Developer Parks	2,419	3,229	3,335	3,597
Facilities PW Corp Yard	2,419	3,229	3,335	3,597
Developer PW Corp Yard	2,419	3,229	3,335	3,597
Facilities Information Technology	2,419	3,229	3,335	3,597
Developer Information Technology	2,419	3,229	3,335	3,597
Facilities Administrative Fee	16,931	19,440	20,028	21,585
Facilities Transportation Fee		3,229	3,335	3,597
Developer Transportation Fee		3,229	3,335	3,597
Maintenance District	74,479	64,285	88,286	73,667
Community Facilities District	110,793	110,584	134,679	132,740
Community Facilities District Parks	6,733	5,757		
Wastewater System	326,159	405,612	381,577	380,025
Water System	740,826	833,869	810,012	816,781
Refuse Fund	243,416	308,832	277,952	300,696
Airport			122	135
Liability Fund	175,607	215,961	180,622	225,625
Workers Compensation Insurance	117,673	124,569	136,544	89,851
Facilities Maintenance			1,407	1,558
Bellevue Ranch West Debt Service	2,424	2,626	2,686	2,886
Moraga Debt Service	753	815	834	896
RDA Successor Agency			13,135	15,491
Parking Authority	66,877	37,604	32,838	38,728
Total Interpartmental DSR	2,253,361	2,588,609	2,551,254	2,384,930
Total Admin & DS Cost Reimbursement	7,330,690	7,997,414	8,161,913	8,785,118
TOTAL	\$ 58,331,229	\$ 60,528,131	\$ 63,479,348	\$ 67,612,196

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

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 1001				
GENERAL FUND RESERVE				
OTHERS SOURCES OF REVENUE				
Transfer In - General Fund	\$ 1,638,244	\$ 1,088,050	\$ 1,664,477	\$ 0
	1,638,244	1,088,050	1,664,477	0
TOTAL	\$ 1,638,244	\$ 1,088,050	\$ 1,664,477	\$ 0
FUND NO. 1017				
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 54,879	\$ 57,340	\$ 70,970	\$ 65,440
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	425,250	243,000	77,400	675,000
TOTAL TRANSFERS IN	425,250	243,000	77,400	675,000
TOTAL	\$ 480,129	\$ 300,340	\$ 148,370	\$ 740,440
FUND NO. 1018				
PARKS AND COMMUNITY SERVICES FUND				
INTERGOVERNMENTAL				
Prop 64 - Other State Grant	\$ 120,167	\$ 190,236	\$ 107,313	\$ 58,733
GROUP TOTAL	120,167	190,236	107,313	58,733
CHARGES FOR SERVICES				
Recreation Programs	281,340	362,585	404,095	449,130
Cost Recovery	5,833	23,905		
GROUP TOTAL	287,173	386,490	404,095	449,130
RETURN ON USE OF MONEY/PROPERTY				
Concessions	-30			
Investment Earnings	504	680	690	1,050
GROUP TOTAL	474	680	690	1,050
OTHER REVENUE				
Unclassified	8,296	8,105	8,102	8,106
Contribution and Donations	49,462	54,052	77,500	127,029
GROUP TOTAL	57,758	62,157	85,602	135,135
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	1,214,415	1,330,486	1,619,353	1,707,088
Transfer In - CFD Parks & Community Svc	150,066	175,526	196,853	224,497
Transfer In - Measure "Y" Discretionary			376,000	337,300
Transfer In - Measure "Y" Parks & Recreation			376,000	337,300
Transfer In - Youth Programs Fund				505
TOTAL TRANSFERS IN	1,364,481	1,506,012	2,568,206	2,606,690
TOTAL	\$ 1,830,053	\$ 2,145,575	\$ 3,165,906	\$ 3,250,738

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 1019				
SUBSTANDARD HOUSING				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 3,243	\$ 2,559	\$ 4,680	\$ 3,030
CHARGES FOR SERVICES				
Cost Recovery	49,319	14,254		
TOTAL	\$ 52,562	\$ 16,813	\$ 4,680	\$ 3,030
FUND NO. 1020				
AFFORDABLE HOUSING TRUST				
OTHERS SOURCES OF REVENUE				
Transfer In - General Fund	\$ 500,000	\$ 364,500	\$ 116,100	\$ 1,012,500
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,351	14,166	8,480	17,720
TOTAL	\$ 502,351	\$ 378,666	\$ 124,580	\$ 1,030,220
FUND NO. 2000				
DOWNTOWN FUND				
TAXES				
Business License	\$ 104,162	\$ 108,279	\$	\$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,924	2,885		
TOTAL	\$ 106,086	\$ 111,164	\$ 0	\$ 0
FUND NO. 2001				
MEASURE C FUND				
INTERGOVERNMENTAL				
Federal Government Grants	\$ 9,943	\$ 13,314	\$	\$
GROUP TOTAL	9,943	13,314	0	0
TAXES				
General Sales and Use	9,161,869	9,064,940		
CHARGES FOR SERVICES				
Special Fire Dept. Service	75,092	67,151		
GROUP TOTAL	75,092	67,151	0	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	92,335	140,987	136,050	214,840
OTHER REVENUE				
Unclassified	73	33		
Sale of Equipment		3,714		
GROUP TOTAL	73	3,747	0	0
Administrative Reimbursement	79,459	123,931		
TOTAL	\$ 9,418,771	\$ 9,414,070	\$ 136,050	\$ 214,840

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 2030				
MEASURE C-PUBLIC SAFETY FUND				
INTERGOVERNMENTAL				
Federal Government Grants	\$ 0	\$ 0	\$ 25,000	\$ 15,000
GROUP TOTAL	0	0	25,000	15,000
TAXES				
General Sales and Use		7,324	8,645,000	8,678,000
Administrative Reimbursement			106,035	89,898
TOTAL	\$ 0	\$ 7,324	\$ 8,776,035	\$ 8,782,898
FUND NO. 2031				
MEASURE C-ROADS FUND				
TAXES				
General Sales and Use	\$ 0	\$ 385	\$ 455,000	\$ 457,000
GROUP TOTAL	0	385	455,000	457,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings				1,070
GROUP TOTAL	0	0	0	1,070
TOTAL	\$ 0	\$ 385	\$ 455,000	\$ 458,070
FUND NO. 2002				
MEASURE "Y" POLICE				
TAXES				
Cannabis Sales Tax - 20%	\$ 304,733	\$ 367,248	\$ 376,000	\$ 337,300
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,929	6,677	7,830	6,510
TOTAL	\$ 310,662	\$ 373,925	\$ 383,830	\$ 343,810
FUND NO. 2003				
MEASURE "Y" FIRE				
TAXES				
Cannabis Sales Tax - 20%	\$ 304,734	\$ 367,248	\$ 376,000	\$ 337,300
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	9,664	10,741	11,870	16,220
TOTAL	\$ 314,398	\$ 377,989	\$ 387,870	\$ 353,520
FUND NO. 2004				
MEASURE "Y" PARKS & RECREATION				
TAXES				
Cannabis Sales Tax - 20%	\$ 304,733	\$ 367,248	\$ 376,000	\$ 337,300
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	8,411	1,242	5,350	440
OTHER REVENUE				
Unclassified	1,082			
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Measure "Y" Discretionary	265,927	1,682,923	446,764	311,155
Transfer In - General Fund	12,858	88		
TOTAL TRANSFERS IN	278,785	1,683,011	446,764	311,155
TOTAL	\$ 593,011	\$ 2,051,501	\$ 828,114	\$ 648,895

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 2005				
MEASURE "Y" DISCRETIONARY				
<u>TAXES</u>				
Cannabis Sales Tax - 40%	\$ 609,467	\$ 734,497	\$ 752,000	\$ 674,600
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	17,848	17,459	25,770	12,950
TOTAL	\$ 627,315	\$ 751,956	\$ 777,770	\$ 687,550

**FUND 2006
GAS TAX FUND**

<u>INTERGOVERNMENTAL</u>				
Gas Tax - 2103	\$ 724,078	\$ 839,862	\$ 800,229	\$ 835,746
Gas Tax - 2105	510,691	549,194	559,462	584,619
Gas Tax - 2106	236,785	256,279	253,650	265,066
Gas Tax - 2107	695,553	742,970	764,580	797,873
Gas Tax - 2107.5	7,500	7,500	7,500	7,500
GROUP TOTAL	2,174,607	2,395,805	2,385,421	2,490,804
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	938	2,545		
TOTAL	\$ 2,175,545	\$ 2,398,350	\$ 2,385,421	\$ 2,490,804

**FUND NO. 2007
2030 GAS TAX - SB1**

<u>INTERGOVERNMENTAL</u>				
2030 Gas Tax - State Share	\$ 1,965,089	\$ 2,277,738	\$ 2,306,281	\$ 2,409,508
2030 Gas Tax - LLP Funding	364,625	213,548	280,741	
GROUP TOTAL	2,329,714	2,491,286	2,587,022	2,409,508
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	54,285	73,797	74,370	116,500
TOTAL	\$ 2,383,999	\$ 2,565,083	\$ 2,661,392	\$ 2,526,008

**FUND NO. 2008
MEASURE "V" ALTERNATIVE MODES**

<u>INTERGOVERNMENTAL</u>				
General Sales and Use	\$ 550,988	\$ 551,435	\$ 400,000	\$ 400,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	12,603	21,397	19,250	29,800
TOTAL	\$ 563,591	\$ 572,832	\$ 419,250	\$ 429,800

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 2009				
MEASURE 'V' LOCAL TRANSPORTATION				
<u>INTERGOVERNMENTAL</u>				
General Sales and Use Tax	\$ 2,203,954	\$ 2,205,739	\$ 1,600,000	\$ 1,600,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	55,230	69,288	69,850	110,380
TOTAL	\$ 2,259,184	\$ 2,275,027	\$ 1,669,850	\$ 1,710,380
FUND NO. 2010				
VEHICLE ABATEMENT				
<u>CHARGES FOR SERVICES</u>				
Vehicle Abatement	\$ 39,289	\$ 45,213	\$ 52,885	\$ 50,000
GROUP TOTAL	39,289	45,213	52,885	50,000
TOTAL	\$ 39,289	\$ 45,213	\$ 52,885	\$ 50,000
FUND NO. 2011				
AMERICAN RESCUE PLAN ACT				
<u>Intergovernmental</u>				
Federal Grant- American Rescue Plan Act	\$ 2,049,831	\$ 6,571,640	\$	\$
TOTAL	\$ 2,049,831	\$ 6,571,640	\$ 0	\$ 0
FUND NO. 2013				
CA SB2 HOUSING PLANNING GRANT				
<u>Intergovernmental</u>				
Other State Grant	\$ 170,361	\$ 95,545	\$	\$
TOTAL	\$ 170,361	\$ 95,545	\$ 0	\$ 0
FUND NO. 2014				
LOCAL EARLY ACTION PLAN				
<u>Intergovernmental</u>				
Other State Grant	\$ 74,073	\$ 57,132	\$ 105,140	\$ 2,497,538
TOTAL	\$ 74,073	\$ 57,132	\$ 105,140	\$ 2,497,538
FUND NO. 2016				
HCD HOMEKEY PROGRAM CC915				
<u>Intergovernmental</u>				
Other State Grant	\$ 1,731,510	\$ 1,802,018	\$	\$ 5,650,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	19,379	6,377		112,100
TOTAL	\$ 1,750,889	\$ 1,808,395	\$ 0	\$ 5,762,100
FUND NO. 2017				
HCD Homekey Prog 1213				
<u>Intergovernmental</u>				
Other State Grant	\$ 5,985,633	\$ 5,839,926	\$	\$
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	189,258	70,863		
<u>OTHER REVENUE</u>				
Developer Capital Fees	100,000			
TOTAL	\$ 6,274,891	\$ 5,910,789	\$ 0	\$ 0

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 2018				
Permanent Local Housing				
<u>Intergovernmental</u>				
Other State Grant	\$	\$ 1,324,969	\$ 887,254	\$ 887,254
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		4,857		860
TOTAL	\$ 0	\$ 1,329,826	\$ 887,254	\$ 888,114
FUND NO. 2099				
PROPOSITION 172 FUND				
<u>TAXES</u>				
General Sales and Use	\$ 562,979	\$ 539,597	\$ 518,400	\$ 527,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,018	904	570	
TOTAL	\$ 563,997	\$ 540,501	\$ 518,970	\$ 527,000
FUND NO. 2500				
HOUSING ADMINISTRATION				
<u>CHARGES FOR SERVICES</u>				
Personnel Time Charged CIP	\$	\$ 3,430	\$ 45,849	\$
GROUP TOTAL	0	3,430	45,849	0
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,619	740	840	
Interdepartmental Direct Service Cost Reimbursement	414,671	477,243	621,187	741,161
TOTAL	\$ 416,290	\$ 481,413	\$ 667,876	\$ 741,161
FUND NO. 2501				
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)				
<u>INTERGOVERNMENTAL</u>				
CDBG	\$ 1,574,191	\$ 3,005,243	\$ 1,415,510	\$ 1,694,989
Federal Grant/Cares Act/CDBG-CV	132,433	186,513		
GROUP TOTAL	1,706,624	3,191,756	1,415,510	1,694,989
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
CDBG Loan Repayment	388,278	312,609	108,000	108,000
Investment Earnings	12,522	4,338	8,340	3,530
GROUP TOTAL	400,800	316,947	116,340	111,530
TOTAL	\$ 2,107,424	\$ 3,508,703	\$ 1,531,850	\$ 1,806,519
FUND NO. 2502				
FEDERAL HOME GRANTS FUND				
<u>INTERGOVERNMENTAL</u>				
Federal Grants-HOME	\$ 73,989	\$ 23,960	\$ 1,536,192	\$ 584,960
Home ARP				1,988,778
TOTAL INTERGOVERNMENTAL	73,989	23,960	1,536,192	2,573,738
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	42,764	59,058	58,830	34,820
HOME Loan Repayment	230,225	287,725	60,000	60,000
GROUP TOTAL	272,989	346,783	118,830	94,820
TOTAL	\$ 346,978	\$ 370,743	\$ 1,655,022	\$ 2,668,558

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 2504				
BEGIN PROGRAM FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,513	\$ 1,883	\$ 2,250	\$ 2,910
BEGIN Loan Repayment	2,400	2,400	2,400	2,400
GROUP TOTAL	3,913	4,283	4,650	5,310
TOTAL	\$ 3,913	\$ 4,283	\$ 4,650	\$ 5,310

FUND NO. 2505 STATE HOME 92 GRANT

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,594	\$ 2,094	\$ 2,450	\$ 3,340
State Home 92 Loan Repayments	8,867	9,750	8,400	8,400
GROUP TOTAL	10,461	11,844	10,850	11,740
TOTAL	\$ 10,461	\$ 11,844	\$ 10,850	\$ 11,740

FUND NO. 2506 STATE HOME 93 GRANT

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 6,057	\$ 6,480	\$ 6,810	\$ 8,920
State Home 93 Loan Repayments	17,536	10,395	14,000	14,000
GROUP TOTAL	23,593	16,875	20,810	22,920
TOTAL	\$ 23,593	\$ 16,875	\$ 20,810	\$ 22,920

FUND NO. 2507 HOUSING-CAL HOME GRANT

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 6,363	\$ 6,465	\$ 6,960	\$ 9,120
Home Funds Loans	1,000			
GROUP TOTAL	7,363	6,465	6,960	9,120
TOTAL	\$ 7,363	\$ 6,465	\$ 6,960	\$ 9,120

FUND NO. 2508 HOUSING-BEGIN GRANT

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,059	\$ 1,290	\$ 1,560	\$ 1,970
GROUP TOTAL	1,059	1,290	1,560	1,970
TOTAL	\$ 1,059	\$ 1,290	\$ 1,560	\$ 1,970

FUND NO. 2509 NEIGHBORHOOD STABILIZATION

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 2,550	\$ 3,196	\$ 3,830	\$ 4,930
Neighborhood Stabilization Loans	10,395	2,887	3,400	3,400
GROUP TOTAL	12,945	6,083	7,230	8,330
TOTAL	\$ 12,945	\$ 6,083	\$ 7,230	\$ 8,330

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 2510				
NEIGHBORHOOD PROGRAM (NSP3)				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 808	\$ 984	\$ 1,190	\$ 1,500
GROUP TOTAL	808	984	1,190	1,500
TOTAL	\$ 808	\$ 984	\$ 1,190	\$ 1,500

FUND NO. 2512 **CALHOME 2012**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 5,749	\$ 5,827	\$ 6,280	\$ 7,950
Home Funds Loan				
GROUP TOTAL	5,749	5,827	6,280	7,950
TOTAL	\$ 5,749	\$ 5,827	\$ 6,280	\$ 7,950

FUND NO. 2513 **LOW AND MODERATE INCOME HOUSING**

<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 33,062	\$ 38,440	\$ 42,490	\$ 53,590
Interest on Loans	4,400	4,802	4,830	4,830
City Housing Loan	12,413	274,396	4,800	4,800
Land Sales	3			
GROUP TOTAL	49,878	317,638	52,120	63,220
TOTAL	\$ 49,878	\$ 317,638	\$ 52,120	\$ 63,220

FUND NO. 2514 **AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT**

<u>INTERGOVERNMENTAL</u>				
Other State Grants	\$ 1,257,488	\$ 201,494	\$ 727,084	\$
TOTAL	\$ 1,257,488	\$ 201,494	\$ 727,084	\$ 0

FUND NO. 2515 **Cal HOME 2021**

<u>INTERGOVERNMENTAL</u>				
Other State Grant	\$	\$ 44,850	\$ 2,500,000	\$
TOTAL	\$ 0	\$ 44,850	\$ 2,500,000	\$ 0

FUND 2700 **TRAFFIC SAFETY FUND**

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Vehicle Code Fines-Traffic Safety	\$ 5,478	\$ 4,838	\$ 5,000	\$ 4,000
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	103			
TOTAL	\$ 5,581	\$ 4,838	\$ 5,000	\$ 4,000

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND 2701				
OFFICE TRAFFIC SAFETY GRANT FUND				
<u>INTERGOVERNMENTAL</u>				
Police OTS Grant	\$ 100,491	\$ 60,895	\$ 228,577	\$ 253,735
TOTAL	\$ 100,491	\$ 60,895	\$ 228,577	\$ 253,735
FUND NO. 2702				
COPS FUNDING FUND				
<u>INTERGOVERNMENTAL</u>				
COPS Grant	\$ 256,246	\$ 273,653	\$ 140,113	\$ 141,821
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	821	1,035	850	1,160
TOTAL	\$ 257,067	\$ 274,688	\$ 140,963	\$ 142,981
FUND NO. 2703				
JUSTICE ASSISTANCE GRANT				
<u>INTERGOVERNMENTAL</u>				
Federal Grant	\$ 3,025	\$ 128,169	\$ 75,000	\$ 93,820
TOTAL	\$ 3,025	\$ 128,169	\$ 75,000	\$ 93,820
FUND NO. 3000				
DEVELOPMENT SERVICES FUND				
<u>LICENSES AND PERMITS</u>				
Construction Permits	\$ 1,886,905	\$ 1,840,246	\$ 1,750,000	\$ 1,800,000
Encroachment Permits	363,083	336,366	400,000	350,000
GROUP TOTAL	2,249,988	2,176,612	2,150,000	2,150,000
<u>CHARGES FOR SERVICES</u>				
Application Fees	55,130	47,760	46,648	56,833
Regulatory Fees	16,418	71,298	75,000	83,649
Cost Recovery	16,319	86,890		
Engineering Inspect Fees	46,685	135,432	180,000	409,309
Annexations/Prezoning	1,386	33,400	282,629	61,254
Application Filing Fees	4,342	2,251	4,981	3,556
BP-Plan Checking Fees	43,177	42,627	39,070	36,590
Conditional Use Permits	31,279	22,744	23,697	28,740
Design Review Fees	4,364	1,091	2,376	1,238
Environmental Review Category Exempt	9,383	13,198	17,634	7,745
General Plan Revisions	8,908	22,456	10,584	18,604
Home Occupation Permit	8,550	8,782	8,745	9,750
Minor Subdivisions	10,085	7,579	7,245	11,124
Plan Checking Fees	497,330	510,679	515,000	792,327
Site Plan Review	24,356	22,499	19,319	21,321
SUP Establishments	5,632	24,773	169,590	7,676
SUP Revisions	277		3,009	3,078
Zone Changes	4,304	294	6,018	10,792
Subdivisions Final	23,444	47,740	42,805	50,088
Subdivisions Tentative	34,918	33,458	69,694	38,635
PCN Zoning Letters	2,923	1,830	1,130	1,160
Environmental Impacting Report Review			3,500	40,000
Environmental Review Mitigated Negative Declaration			7,546	15,454
Sale of Plans, Maps, Ordinances & Publications	5,220	1,140	2,020	2,020
Staff Research Time Charge	60			
Personnel Time Charged CIP	871,925	736,567	825,000	835,000
GROUP TOTAL	1,726,415	1,874,488	2,363,240	2,545,943
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	73,265	76,994	89,710	91,150

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
OTHER REVENUE				
Unclassified	1,861	220		100
Other Revenue - Developers	200,487	759,755		261,458
Start/Close/ Temp Encroachment	3,033	4,458	3,555	4,175
GROUP TOTAL	205,381	764,433	3,555	265,733
ADDITIONAL SOURCES OF REVENUE				
Transfer In - 2107.5 Gas Tax	7,677	7,500	7,500	7,500
Transfer In - American Rescue Plan Act				
Transfer In - CFD Dev Service	72,368	72,023	77,387	85,225
TOTAL TRANSFERS IN	80,045	79,523	84,887	92,725
Administrative Reimbursement	194,455	196,065	171,399	206,139
Interdepartmental Direct Service				
Cost Reimbursement	1,468,399	1,791,316	1,719,235	1,867,622
GROUP TOTAL	1,662,854	1,987,381	1,890,634	2,073,761
TOTAL	\$ 5,997,948	\$ 6,959,431	\$ 6,582,026	\$ 7,219,312

FUND NO. 3001

STREET AND STREETLIGHTS FUND SOURCES

CHARGES FOR SERVICES				
Utility - Cut Costs Recovery	\$ 83,646	\$ 74,954	\$ 75,000	\$ 100,000
Cost Recovery		1,384		
GROUP TOTAL	83,646	76,338	75,000	100,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	40			
Rents and Royalties	1,534	1,784		
GROUP TOTAL	1,574	1,784	0	0
OTHER REVENUE				
Unclassified	6,853	-786		
Damage Claims	76,621	34,653	120,000	120,000
GROUP TOTAL	83,474	33,867	120,000	120,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	49,713			
Transfer In - 2105, 2106, 2017, 2103 Gas Tax	2,350,679	2,390,652	2,377,921	2,600,879
Transfer In - 2030 Gas Tax	912,038	1,123,239	1,524,354	1,512,875
Transfer In - Measure "C"	125,000	197,162	145,000	145,000
Transfer In - Measure "V" Alt Modes	76,935	173,647	143,746	142,663
Transfer In - Measure "V" Local Transportation	307,699	621,349	622,682	739,089
TOTAL TRANSFERS IN	3,822,064	4,506,049	4,813,703	5,140,506
Interdepartmental Direct Service				
Cost Reimbursement	98,907	94,619	126,789	120,185
TOTAL	\$ 4,089,665	\$ 4,712,657	\$ 5,135,492	\$ 5,480,691

FUND NO. 3002

BELL STATION FACILITY

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 4	\$	\$ 470	\$ 1,100
Rents & Royalties	77,038	81,408	71,079	66,759
GROUP TOTAL	77,042	81,408	71,549	67,859
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	55,000	94,600		
TOTAL	\$ 132,042	\$ 176,008	\$ 71,549	\$ 67,859

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3003				
SB 1186 CASP PROGRAM				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,611	\$ 2,279	\$ 2,610	\$ 3,800
OTHER REVENUE				
ADA ACCESS & COMP	4,936	14,285	18,000	18,000
TOTAL	\$ 6,547	\$ 16,564	\$ 20,610	\$ 21,800

FUND NO. 3004 PEG ACCESS FEES

TAXES				
Other Taxes	\$ 103,860	\$ 92,423	\$ 100,000	\$ 100,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	9,116	12,524	12,680	17,420
TOTAL	\$ 112,976	\$ 104,947	\$ 112,680	\$ 117,420

FUND NO. 3005 DEVELOPER CAPITAL FEE

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 53,608	\$ 68,683	\$ 72,110	\$ 94,540
OTHER REVENUE				
Developers	11,193	164,247		78,141
TOTAL	\$ 64,801	\$ 232,930	\$ 72,110	\$ 172,681

FUND NO. 3006 SURFACE TRANSPORTATION PROGRAM

INTERGOVERNMENTAL				
STP Exchange	\$ 1,248,748	\$ 1,268,872	\$ 1,248,748	\$ 1,248,748
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	34,991	66,939	55,840	97,490
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals	14,513		31,009	
TOTAL	\$ 1,298,252	\$ 1,335,811	\$ 1,335,597	\$ 1,346,238

FUND NO. 3007 LOCAL TRANSPORTATION FUND

INTERGOVERNMENTAL				
Off Highway Tax	\$ 77,002	\$ 994,804	\$	\$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	4,411	11,742	5,730	28,470
TOTAL	\$ 81,413	\$ 1,006,546	\$ 5,730	\$ 28,470

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3500				
FACILITIES ROADWAYS				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 35,230	\$ 118,466	\$	\$ 18,717
Residential - Multi Family	1,011	338,428		
Non Residential Retail - < 50,000 square feet	20,034	128,174		
Non Residential Retail - > 50,000 square feet		21,716		
Non Residential Retail - Office		46,949		
Non Residential - General	2,870			
GROUP TOTAL	59,145	653,733	0	18,717
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	139,247	169,795	180,750	233,080
GROUP TOTAL	139,247	169,795	180,750	233,080
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals Fund				36,218
TOTAL TRANSFERS IN	0	0	0	36,218
TOTAL	\$ 198,392	\$ 823,528	\$ 180,750	\$ 288,015

FUND NO. 3501
FACILITIES TRAFFIC

CHARGES FOR SERVICES				
Residential - Single Family	\$ 2,477	\$ 8,005	\$	\$ 1,265
Residential - Multi Family	104	34,619		
Non Residential Retail - < 50,000 square feet	382	2,442		
Non Residential Retail - > 50,000 square feet		572		
Non Residential Retail - Office		1,727		
Non Residential - General	391			
GROUP TOTAL	3,354	47,365	0	1,265
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6,854	7,109	7,540	9,780
GROUP TOTAL	6,854	7,109	7,540	9,780
TOTAL	\$ 10,208	\$ 54,474	\$ 7,540	\$ 11,045

FUND NO. 3502
FACILITIES FIRE

CHARGES FOR SERVICES				
Residential - Single Family	\$ 195,704	\$ 226,126	\$ 148,306	233,306
Residential - Multi Family	131,755	78,975	53,436	138,036
Non Residential Retail - < 50,000 square feet	845	5,407		
Non Residential Retail - > 50,000 square feet		1,272		
Non Residential Retail - Office	5,771	16,409	2,608	2,702
Non Residential - Industrial		29,014	9,423	45,873
Non Residential - General	595	7,108	7,037	38,065
Non Residential - Lodging			10,525	6,979
GROUP TOTAL	334,670	364,311	231,335	464,961
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	26,828	35,923	36,590	50,420
GROUP TOTAL	26,828	35,923	36,590	50,420
TOTAL	\$ 361,498	\$ 400,234	\$ 267,925	\$ 515,381

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3503				
FACILITIES POLICE				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 151,883	\$ 182,450	\$ 112,850	\$ 179,168
Residential - Multi Family	100,564	104,373	40,732	105,219
Non Residential Retail - < 50,000 square feet	1,132	7,239		
Non Residential Retail - > 50,000 square feet		1,699		
Non Residential Retail - Office	4,408	14,731	1,992	2,064
Non Residential - Industrial		22,036	7,157	34,841
Non Residential - General	453	5,420	5,366	29,025
Non Residential - Lodging			8,004	5,307
GROUP TOTAL	258,440	337,948	176,101	355,624
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	43,593	55,585	58,100	76,980
GROUP TOTAL	43,593	55,585	58,100	76,980
TOTAL	\$ 302,033	\$ 393,533	\$ 234,201	\$ 432,604

FUND NO. 3504 FACILITIES PARKS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 568,678	\$ 634,530	438,231	684,079
Residential - Multi Family	389,364	68,722	158,090	408,376
Non Residential Retail - < 50,000 square feet	327	2,093		
Non Residential Retail - > 50,000 square feet		489		
Non Residential Retail - Office	17,068	38,644	7,714	7,991
Non Residential - Industrial		85,101	27,639	134,551
Non Residential - General	1,749	20,955	20,744	112,213
Non Residential - Lodging			31,133	20,644
GROUP TOTAL	977,186	850,534	683,551	1,367,854
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	18,305	31,809	28,590	47,420
GROUP TOTAL	18,305	31,809	28,590	47,420
TOTAL	\$ 995,491	\$ 882,343	\$ 712,141	\$ 1,415,274

FUND NO. 3505 FACILITIES ROADWAYS DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 23,372	\$ 118,466	\$	\$ 18,717
Residential - Multi Family	1,010	338,427		
Non Residential Retail - < 50,000 square feet	20,034	128,174		
Non Residential Retail - > 50,000 square feet		21,716		
Non Residential Retail - Office	11,859	46,949		
Non Residential - General	2,870			
GROUP TOTAL	59,145	653,732	0	18,717
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	113,772	132,464	147,240	149,090
GROUP TOTAL	113,772	132,464	147,240	149,090
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Street & Signals (450)				8,000
TOTAL	\$ 172,917	\$ 786,196	\$ 147,240	\$ 175,807

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3506				
FACILITIES TRAFFIC DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 1,579	\$ 8,005	\$	\$ 1,265
Residential - Multi Family	103	34,619		
Non Residential Retail - < 50,000 square feet	382	2,442		
Non Residential Retail - > 50,000 square feet		572		
Non Residential Retail - Office	897	1,727		
Non Residential - General	394			
GROUP TOTAL	3,355	47,365	0	1,265
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	10,275	6,548	13,320	5,410
GROUP TOTAL	10,275	6,548	13,320	5,410
TOTAL	\$ 13,630	\$ 53,913	\$ 13,320	\$ 6,675

FUND NO. 3507 FACILITIES FIRE DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 193,288	\$ 224,351	\$ 148,306	\$ 233,306
Residential - Multi Family	131,755	78,975	53,436	138,036
Non Residential Retail - < 50,000 square feet	845	5,408		
Non Residential Retail - > 50,000 square feet		1,272		
Non Residential Retail - Office	8,187	16,409	2,608	2,702
Non Residential - Industrial		29,014	9,423	45,873
Non Residential - General	595	7,108	7,037	38,065
Non Residential - Lodging			10,525	6,979
GROUP TOTAL	334,670	362,537	231,335	464,961
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	36,885	48,477	49,910	67,690
GROUP TOTAL	36,885	48,477	49,910	67,690
TOTAL	\$ 371,555	\$ 411,014	\$ 281,245	\$ 532,651

FUND NO. 3508 FACILITIES POLICE DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 151,883	\$ 181,099	\$ 112,850	\$ 179,168
Residential - Multi Family	100,564	104,374	40,732	105,219
Non Residential Retail - < 50,000 square feet	1,131	7,239		
Non Residential Retail - > 50,000 square feet		1,699		
Non Residential Retail - Office	4,408	14,731	1,992	2,064
Non Residential - Industrial		22,036	7,157	34,841
Non Residential - General	453	5,420	5,366	29,025
Non Residential - Lodging			8,004	5,307
GROUP TOTAL	258,439	336,598	176,101	355,624
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	33,016	42,945	44,320	59,840
GROUP TOTAL	33,016	42,945	44,320	59,840
TOTAL	\$ 291,455	\$ 379,543	\$ 220,421	\$ 415,464

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3509				
FACILITIES PARKS DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 568,678	\$ 628,979	\$ 438,231	\$ 684,079
Residential - Multi Family	389,363	68,722	158,090	408,376
Non Residential Retail - < 50,000 square feet	327	2,093		
Non Residential Retail - > 50,000 square feet		489		
Non Residential Retail - Office	17,068	38,644	7,714	7,991
Non Residential - Industrial		85,101	27,639	134,551
Non Residential - General	1,750	20,955	20,744	112,213
Non Residential - Lodging			31,133	20,644
GROUP TOTAL	977,186	844,983	683,551	1,367,854
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,406	15,038	9,870	24,990
GROUP TOTAL	3,406	15,038	9,870	24,990
TOTAL	\$ 980,592	\$ 860,021	\$ 693,421	\$ 1,392,844

FUND NO. 3510
FACILITIES PUBLIC WORKS CORP YARD

CHARGES FOR SERVICES				
Residential - Single Family	\$ 21,869	\$ 23,887	\$ 17,019	\$ 26,447
Residential - Multi Family	15,055	211	6,117	15,800
Non Residential Retail - Office	658	1,433	297	308
Non Residential - Industrial		3,515	1,141	5,558
Non Residential Retail - General	68	814	806	4,362
Non Residential - Lodging			1,222	810
GROUP TOTAL	37,650	29,860	26,602	53,285
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	32	258	210	610
GROUP TOTAL	32	258	210	610
TOTAL	\$ 37,682	\$ 30,118	\$ 26,812	\$ 53,895

FUND NO. 3511
FACILITIES PUBLIC WORKS CORP YARD DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 21,869	\$ 23,683	\$ 17,019	\$ 26,447
Residential - Multi Family	15,055	211	6,117	15,800
Non Residential Retail - Office	658	1,433	297	308
Non Residential - Industrial		3,515	1,141	5,558
Non Residential Retail - General	68	814	806	4,362
Non Residential - Lodging			1,222	810
GROUP TOTAL	37,650	29,656	26,602	53,285
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	42	309	250	690
GROUP TOTAL	42	309	250	690
TOTAL	\$ 37,692	\$ 29,965	\$ 26,852	\$ 53,975

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3512				
FACILITIES INFORMATION TECHNOLOGY				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 16,919	\$ 18,485	\$ 13,169	\$ 20,464
Residential - Multi Family	11,912	167	4,839	12,501
Non Residential Retail - Office	507	1,105	230	238
Non Residential - Industrial		2,519	818	3,982
Non Residential Retail - General	54	652	645	3,489
Non Residential - Lodging			936	621
GROUP TOTAL	29,392	22,928	20,637	41,295
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	22	184		430
GROUP TOTAL	22	184	0	430
TOTAL	\$ 29,414	\$ 23,112	\$ 20,637	\$ 41,725

FUND NO. 3513 FACILITIES INFORMATION TECHNOLOGY DEVELOPERS

CHARGES FOR SERVICES				
Residential - Single Family	\$ 16,921	\$ 18,328	\$ 13,169	\$ 20,464
Residential - Multi Family	11,912	167	4,839	12,501
Non Residential Retail - Office	508	1,105	230	238
Non Residential - Industrial		2,518	818	3,982
Non Residential - Institutional				
Non Residential Retail - General	54	652	645	3,489
Non Residential - Lodging			936	621
GROUP TOTAL	29,395	22,770	20,637	41,295
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	30	224		510
GROUP TOTAL	30	224	0	510
TOTAL	\$ 29,425	\$ 22,994	\$ 20,637	\$ 41,805

FUND NO. 3514 FACILITIES ADMINISTRATIVE FEE

CHARGES FOR SERVICES				
Residential - Single Family	\$ 77,779	\$ 85,661	\$ 60,720	\$ 94,298
Residential - Multi Family	49,600	52	20,175	52,173
Non Residential Retail - Office	6,460	6,123	1,268	1,300
Non Residential - Industrial		16,081	5,100	25,394
Non Residential Retail - General	374	4,443	4,400	24,015
Non Residential - Lodging			7,800	5,184
GROUP TOTAL	134,213	112,360	99,463	202,364
TOTAL	\$ 134,213	\$ 112,360	\$ 99,463	\$ 202,364

FUND NO. 3515 FACILITIES TRANSPORTATION FEES

CHARGES FOR SERVICES				
Residential - Single Family	\$ 362,829	397,838	\$ 283,442	\$ 440,468
Residential - Multi Family	179,337	2,517	72,861	188,215
Non Residential Retail - Office	18,582	40,461	8,398	8,700
Non Residential - Industrial		120,149	39,022	189,964
Non Residential - General		39,096	38,702	209,358
Non Residential - Lodging			78,118	51,799
GROUP TOTAL	560,748	600,061	520,543	1,088,504
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,166	8,107	5,080	13,880
GROUP TOTAL	1,166	8,107	5,080	13,880
TOTAL	\$ 561,914	\$ 608,168	\$ 525,623	\$ 1,102,384

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 3516				
FACILITIES TRANSPORTATON FEES DEV				
CHARGES FOR SERVICES				
Residential - Single Family	\$ 362,448	394,753	283,442	440,468
Residential - Multi Family	179,337	2,517	72,861	188,215
Non Residential Retail - Office	18,582	40,461	8,398	8,700
Non Residential - Industrial		120,149	39,022	189,964
Non Residential - General		39,096	38,702	209,358
Non Residential - Lodging			78,118	51,799
GROUP TOTAL	560,367	596,976	520,543	1,088,504
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,164	8,523	5,200	14,960
GROUP TOTAL	1,164	8,523	5,200	14,960
TOTAL	\$ 561,531	\$ 605,499	\$ 525,743	\$ 1,103,464

FUND NOS. 4000-4039
MAINTENANCE DISTRICTS FUND

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessments	\$ 1,071,138	\$ 965,832	\$ 1,026,575	\$ 1,073,516
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	29,546	38,976		
OTHER REVENUE				
Unclassified	24			
Damage claims	18,735	-18,735		
GROUP TOTAL	18,759	-18,735	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	59,395	40,521	57,588	55,734
Transfer In - Downtown Fund		78,000		
Transfer In - CFDS	7,487	8,524	8,869	9,564
Transfer In - Water System	37			
Transfer In - Successor Agency			148	
Transfer In - Parking Authority	17,770			
TOTAL TRANSFERS IN	84,689	127,045	66,605	65,298
TOTAL	\$ 1,204,132	\$ 1,113,118	\$ 1,093,180	\$ 1,138,814

FUND NO. 4499
MAINT DIST PUMP REPLACEMENT

CHARGES FOR SERVICES				
Pump Replacement Fee	\$ 11,101	\$ 11,101	\$ 26,750	\$ 25,453
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	8,822	10,885	11,610	15,040
TOTAL	\$ 19,923	\$ 21,986	\$ 38,360	\$ 40,493

FUND NO. 4500
CFD ADMINISTRATION FUND

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 6,082	\$ 7,827	\$	
OTHER REVENUE				
Other Revenue - Developers	129,919	70,000		
TOTAL	\$ 136,001	\$ 77,827	\$ 0	\$ 0

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 4501				
CFD ADMINISTRATION FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 73,936	\$ 87,392	\$ 92,535	\$ 100,271
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	99	30		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	26	28	28	29
TOTAL	\$ 74,061	\$ 87,450	\$ 92,563	\$ 100,300

FUND NO. 4502 CFD PUBLIC SAFETY FIRE FUND

CHARGES FOR SERVICES				
Special Fire Dept. Service	\$ 2,163	\$ 32,618	\$ 0	\$ 0
GROUP TOTAL	2,163	32,618	0	0
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	950,029	1,122,101	1,190,833	1,288,149
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	728	616		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	336	354	364	374
TOTAL TRANSFERS IN	336	354	364	374
TOTAL	\$ 953,256	\$ 1,155,689	\$ 1,191,197	\$ 1,288,523

FUND NO. 4503 CFD PUBLIC SAFETY PD FUND

FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 1,929,699	\$ 2,279,211	\$ 2,414,192	\$ 2,611,989
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,454	1,740		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	683	720	740	760
TOTAL TRANSFERS IN	683	720	740	760
TOTAL	\$ 1,933,836	\$ 2,281,671	\$ 2,414,932	\$ 2,612,749

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 4504				
CFD- PW-PARKS MAINTENANCE FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 215,186	\$ 254,171	\$ 269,232	\$ 291,284
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,481	1,760		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD-Bellevue Ranch East	7,167	28,315	13,180	17,473
Transfer In - CFD-Compass Pointe	84,282	127,909	94,781	109,771
Transfer In - CFD-Sandcastle	42,671	119,231	77,729	73,939
Transfer In - Moraga	30,973	48,841	42,349	46,423
Transfer In - CFD Services Deposit	76	80	83	85
TOTAL TRANSFERS IN	165,169	324,376	228,122	247,691
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Interdepartmental Direct Service	6,777	7,159	2,350	7,711
Unclassified				
TOTAL	\$ 388,613	\$ 587,466	\$ 499,704	\$ 546,686

FUND NO. 4505
CFD- STREET TREES FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 109,237	\$ 129,052	\$ 136,688	\$ 143,041
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	145	49		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	39	41	42	43
TOTAL	\$ 109,421	\$ 129,142	\$ 136,730	\$ 143,084

FUND NO. 4506
CFD- STREET MAINT/LIGHTS FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 243,260	\$ 287,349	\$ 304,329	\$ 330,056
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	330	155		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	86	91	93	96
TOTAL	\$ 243,676	\$ 287,595	\$ 304,422	\$ 330,152

FUND NO. 4507
CFD- DEVELOPMENT SERVICE FUND

<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Special Tax	\$ 72,938	\$ 77,296	\$ 81,872	\$ 88,546
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	110	40		
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - CFD Services Deposit	23	24	25	26
TOTAL	\$ 73,071	\$ 77,360	\$ 81,897	\$ 88,572

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 4508				
CFD- PARKS & COMMUNITY SERVICES				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 153,345	\$ 190,022	\$ 201,293	\$ 217,810
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	189	72		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	57	60	62	63
TOTAL	\$ 153,591	\$ 190,154	\$ 201,355	\$ 217,873

FUND NO. 4509				
CFD- AIRPORT				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 52,755	\$ 62,282	\$ 65,982	\$ 71,366
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	69	21		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Deposit	19	20	20	21
TOTAL	\$ 52,843	\$ 62,323	\$ 66,002	\$ 71,387

FUND NOS. 4510-4558				
COMMUNITY FACILITIES DISTRICT FUNDS				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	\$ 2,026,640	\$ 2,532,854	\$ 2,620,127	\$ 2,867,878
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	90,300	132,144		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Street Maintenance	247,886	278,399	301,158	339,486
Transfer In - CFD Services Deposit	1,596	1,683	1,730	1,777
GROUP TOTAL	249,482	280,082	302,888	341,263
TOTAL	\$ 2,366,422	\$ 2,945,080	\$ 2,923,015	\$ 3,209,141

FUND NOS. 4950				
PBID-DOWNTOWN FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessments	\$	\$ 359,077	\$ 377,174	\$ 366,399
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings		1,705		5,420
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		31,320	32,886	31,947
Transfer In - Water System Ops		306	322	312
Transfer In - Parking Authority Gen Fund		33,963	35,661	34,642
GROUP TOTAL	0	65,589	68,869	66,901
TOTAL	\$ 0	\$ 426,371	\$ 446,043	\$ 438,720

FUND NOS. 4951				
TBID-TOURISM IMPROVEMENT DISTRICT				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessments	\$	\$	\$	\$ 430,500
TOTAL	\$ 0	\$ 0	\$ 0	\$ 430,500

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
CAPITAL PROJECTS FUNDS				
FUND NO. 5000				
PARKS & COMMUNITY SERVICE CIP FUND				
INTERGOVERNMENTAL				
State Government Grant	\$	\$	\$	\$ 1,098,181
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6,989	2,852	5,540	4,920
OTHER REVENUE				
Cost Recovery	664,300			292,077
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	114,999	37,902	40,376	375
Transfer in - Fac Parks City 50%			650,000	807,921
TOTAL TRANSFERS IN	<u>114,999</u>	<u>37,902</u>	<u>690,376</u>	<u>808,296</u>
TOTAL	\$ <u>786,288</u>	\$ <u>40,754</u>	\$ <u>695,916</u>	\$ <u>2,203,474</u>

FUND NO. 5001
PARK RESERVE FUND

INTERGOVERNMENTAL				
Other State Grants	\$	\$	\$ 700,000	\$ 700,000
Local Funding		346,930		
GROUP TOTAL	<u>0</u>	<u>346,930</u>	<u>700,000</u>	<u>700,000</u>
CHARGES FOR SERVICES				
Park Zone #1 Fees	12,298	21,758		7,095
Park Zone #3 Fees	1,419	473		
Park Zone #4 Fees	15,950	23,956		
Park Zone #5 Fees		60,040		
GROUP TOTAL	<u>29,667</u>	<u>106,227</u>	<u>0</u>	<u>7,095</u>
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	27,045	22,206	31,570	21,220
Rent of Facilities				
GROUP TOTAL	<u>27,045</u>	<u>22,206</u>	<u>31,570</u>	<u>21,220</u>
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund			727	
TOTAL TRANSFERS IN	<u>0</u>	<u>0</u>	<u>727</u>	<u>0</u>
TOTAL	\$ <u>56,712</u>	\$ <u>475,363</u>	\$ <u>732,297</u>	\$ <u>728,315</u>

FUND NO. 5002
MEASURE V REGIONAL PROJECT
INTERGOVERNMENTAL

General Sales & Use Tax	\$ 280,706	\$ 171,671	\$ 7,635,454	\$ 7,612,215
TOTAL	\$ <u>280,706</u>	\$ <u>171,671</u>	\$ <u>7,635,454</u>	\$ <u>7,612,215</u>

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 5003				
AIRPORT INDUSTRIAL PARK				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 5,823	\$ 12,030	\$ 9,230	\$ 16,130
GROUP TOTAL	5,823	12,030	9,230	16,130
OTHER REVENUE				
Other Revenue - Land sales	104,544	357,325		
TOTAL	\$ 110,367	\$ 369,355	\$ 9,230	\$ 16,130

FUND NO. 5004 PUBLIC SAFETY CIP FUND

INTERGOVERNMENTAL				
State Funding	\$ 3,000,000	\$ 4,000,000	\$	\$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	36,445	\$ 136,838	82,490	223,670
Rents and Royalties				
GROUP TOTAL	36,445	136,838	82,490	223,670
OTHER REVENUE				
Cost Recovery				1,147,127
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Fac Fire City 50%			1,000,000	1,000,000
Transfer In - Fac Fire Developer 50%			949,915	937,084
Transfer In - Fac Police City 50%			3,446	3,446
Transfer In - Fac Police Developer 50%			3,446	3,446
TOTAL TRANSFERS IN	0	0	1,956,807	1,943,976
TOTAL	\$ 3,036,445	\$ 4,136,838	\$ 2,039,297	\$ 3,314,773

FUND NO. 5005 STREETS & SIGNALS CIP FUND

INTERGOVERNMENTAL				
Carbon Reduction Program (CRPL)	\$	\$	\$	\$ 23,399
Other State Grants	5,875	406,212	765,612	193,779
Congestion Mgmt Air Alt-CMAQ	2,455,506	549,524	2,016,697	1,500,590
GROUP TOTAL	2,461,381	955,736	2,782,309	1,717,768
CHARGES FOR SERVICES				
Cost Recovery	5,410	95,188	25,657	6,659
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	12,883	9,703	9,480	17,872
OTHER REVENUE				
Other Revenue-Developers	421,262	76,148		
GROUP TOTAL	421,262	76,148	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund			50,000	50,000
Transfer In - Local Transportation	540	89,814	1,115,967	906,493
Transfer In - Regional Surface Transport Prg		77	6,164,653	5,531,522
Transfer In - Fac Roadway City 50%			1,621,626	1,657,844
Transfer In - Fac Roadway Developer 50%		685,614	743,500	65,885
Transfer In - 2030 Gas Tax	413,807	289,621	6,583,238	4,635,680
Transfer In - Housing CDBG		104,181	107,432	
Transfer In - Facilities - Traffic Signal-Developer 50%		508,461	508,462	
TOTAL TRANSFERS IN	414,347	1,677,768	16,894,878	12,847,424
TOTAL	\$ 3,315,283	\$ 2,814,543	\$ 19,712,324	\$ 14,589,723

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 5006				
AIRPORT CIP FUND				
INTERGOVERNMENTAL				
Federal Government Grant	\$ 512,602	\$ 15,481	\$ 566	\$
FAA Care Act		3,134,368		
GROUP TOTAL	512,602	3,149,849	566	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	132			
GROUP TOTAL	132	0	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Eco Dev Opportunity	889,470	83,238	518,417	538,539
Transfer In - Airport Industrial Park		129,310	131,000	1,690
Transfer In - Airport Operations	628,506	97,246	110,000	110,000
TOTAL TRANSFERS IN	1,517,976	309,794	759,417	650,229
TOTAL	\$ 2,030,710	\$ 3,459,643	\$ 759,983	\$ 650,229

FUND NO. 5007 PCE CLEAN UP WATER CIP

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 13,983	\$ 16,369	\$ 18,520	\$ 23,140
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Water System	250,000	250,000	250,000	250,000
TOTAL	\$ 263,983	\$ 266,369	\$ 268,520	\$ 273,140

FUND NO. 5008 MTBE SETTLEMENT FUND

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 26,991	\$ 32,821	\$ 35,360	\$ 44,770
TOTAL	\$ 26,991	\$ 32,821	\$ 35,360	\$ 44,770

FUND NO. 5009 LMI HOUSING

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 394	\$ 480	\$	\$ 730
GROUP TOTAL	394	480	0	730
OTHER REVENUE				
Land Sale	2			
TOTAL	\$ 396	\$ 480	\$ 0	\$ 730

DEBT SERVICE FUNDS

FUND NO. 8000 NORTH MERCED SEWER REFUNDING

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 559	\$ 671	\$	\$
TOTAL	\$ 559	\$ 671	\$ 0	\$ 0

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 8003				
FAHRENS PARK				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 264	\$ 155	\$	\$
Interest Earnings	4			
GROUP TOTAL	268	155	0	0
TOTAL	\$ 268	\$ 155	\$ 0	\$ 0

FUND NO. 8004
BELLEVUE RANCH DEVELOPMENT EAST

<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 620,354	\$ 617,884	\$ 620,351	\$ 621,227
GROUP TOTAL	620,354	617,884	620,351	621,227
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	2,649	2,868		
Interest Earnings	26,385	47,147		
GROUP TOTAL	29,034	50,015	0	0
TOTAL	\$ 649,388	\$ 667,899	\$ 620,351	\$ 621,227

FUND NO. 8005
UNIVERSITY CAPITAL CHARGE FUND

<u>CHARGES FOR SERVICES</u>				
Sewer Facility Fee	\$ 169,390	\$ 157,459	\$ 499,813	\$ 536,875
TOTAL	\$ 169,390	\$ 157,459	\$ 499,813	\$ 536,875

FUND NO. 8006
BELLEVUE RANCH DEVELOPMENT WEST

<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 460,227	\$ 465,208	\$ 464,171	\$ 465,951
GROUP TOTAL	460,227	465,208	464,171	465,951
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,979	2,199		
Interest Earnings	21,204	37,810		
GROUP TOTAL	23,183	40,009	0	0
TOTAL	\$ 483,410	\$ 505,217	\$ 464,171	\$ 465,951

FUND NO. 8007
MORAGA DEVELOPMENT

<u>FINES, FORFEITS, PENALTIES & ASSESSMENTS</u>				
Assessment Principal	\$ 337,670	\$ 339,446	\$ 335,890	\$ 336,510
GROUP TOTAL	337,670	339,446	335,890	336,510
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	1,443	1,624		
Interest Earnings	16,901	28,308		
GROUP TOTAL	18,344	29,932	0	0
TOTAL	\$ 356,014	\$ 369,378	\$ 335,890	\$ 336,510

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 8098				
16TH STREET ASSESSMENT DISTRICT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 210	\$ 252	\$	\$
TOTAL	\$ 210	\$ 252	\$ 0	\$ 0
FUND NO. 8099				
LIBERTY PARK ASSESSMENT DISTRICT				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 352	\$ 416	\$ 520	\$ 620
TOTAL	\$ 352	\$ 416	\$ 520	\$ 620
FUND NO. 8100				
RDA SUCCESSOR AGENCY FUND				
<u>FINES, FORFEITS, PENALTIES & ASSESSMTS</u>				
Redevelopment Property Tax	\$	\$ 1,572,231	\$ 1,512,695	\$ 1,566,871
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings		24,590	21,160	54,950
Interest Earnings		9,540		
Land Lease		35,642	61,100	61,100
GROUP TOTAL	0	69,772	82,260	116,050
<u>OTHER REVENUE</u>				
Proceeds from Settlement			1,250,000	528,396
TOTAL	\$ 0	\$ 1,642,003	\$ 2,844,955	\$ 2,211,317
FUND NO. 8500				
CFD SERVICES DEPOSITS				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 292	\$ 306	\$ 390	\$ 410
TOTAL	\$ 292	\$ 306	\$ 390	\$ 410
FUND NO. 8501				
SEC 115 TRUST PENSION				
<u>RETURN ON USE OF MONEY/PROPERTY</u>				
Investment Earnings	\$ 119,514	\$ 400,699	\$	\$
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In General Fund	789,750	607,500	193,500	1,687,500
TOTAL	\$ 909,264	\$ 1,008,199	\$ 193,500	\$ 1,687,500
FUND NO. FUND NO. 8502				
YOUTH PROGRAMS ENDOWMENT FUND				
<u>ADDITIONAL SOURCES OF REVENUE</u>				
Transfer In - Housing Unrestricted Prgm Income	\$	\$	\$	\$ 505
TOTAL	\$ 0	\$ 0	\$ 0	\$ 505

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 8503				
ASSET FORFEITURE				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Criminal Fines	\$ 131,418	\$ 11,868	\$ 1,000	\$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,236	3,421	3,710	4,340
TOTAL	\$ 132,654	\$ 15,289	\$ 4,710	\$ 4,340

FUND NO. 8504 WAHNETA HALL 1991 TRUST

RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 2,394	\$ 2,916	\$ 3,520	\$ 4,370
TOTAL	\$ 2,394	\$ 2,916	\$ 3,520	\$ 4,370

ENTERPRISE FUNDS

FUND NO. 6000 WASTEWATER SYSTEM FUND

INTERGOVERNMENTAL				
Other State Grants	\$	\$ 12,199	\$	\$ 4,925,009
CHARGES FOR SERVICES				
Sewer Service Charges	20,867,220	20,116,947	19,662,947	20,200,000
Sewer Manif. and Repairs	2,035	50	2,400	
Sewer Frontage Fees	108,158			
Septic Haulers	154,989	147,858	142,124	144,500
Industrial Pretreatment	53,878	44,086	83,101	42,000
Monitoring Wells Insp Fees	1,050	725	975	675
GROUP TOTAL	21,187,330	20,309,666	19,891,547	20,387,175
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	852,762	1,105,476	1,119,360	1,549,790
Repayment on Loans			897,910	984,306
Lease on Ground Areas	885		27,182	28,411
Interest Earnings	845	1,213		
Lease Interest Income	333	253		
GROUP TOTAL	854,825	1,106,942	2,044,452	2,562,507
OTHER REVENUE				
Unclassified	6,865	4,590	4,800	3,300
Cost Recovery	37,616			
Sale of Equipment	20		100	100
Sale of Farm Products	1,837,342	240,806	740,000	400,000
GROUP TOTAL	1,881,843	245,396	744,900	403,400
ADDITIONAL SOURCES OF REVENUE				
Transfer In - American Rescue Plan Act	265			
Transfer In - Refuse			220,343	220,343
GROUP TOTAL	265	0	220,343	220,343
Interdepartmental Direct Service				
Cost Reimbursement	124,600	103,065	219,509	144,006
TOTAL	\$ 24,048,863	\$ 21,777,268	\$ 23,120,751	\$ 28,642,440

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 6001				
WATER SYSTEM FUND				
CHARGES FOR SERVICES				
Sale of Water - Public	\$ 14,339,774	\$ 14,229,693	\$ 14,795,000	\$ 14,942,900
Water Ordinance Waiver Fee	29,795	2,680	2,000	5,750
Meter and Service Installation	130,345	107,555	72,000	108,000
Hydrant Rental/Fire Service	1,300	1,650	1,700	1,550
Water Frontage Fees to City	12,489			
Cost Recovery	30,658	539,396	161,914	40,814
GROUP TOTAL	14,544,361	14,880,974	15,032,614	15,099,014
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	608,513	753,325	804,840	858,300
Interest Earnings	349	505		
Repayment on Loans	-12,210			
GROUP TOTAL	596,652	753,830	804,840	858,300
OTHER REVENUE				
Unclassified	23,876	7,130	6,500	6,500
Damage Claims	-5,290	8,069	15,000	15,000
Other Rentals	-221			
GROUP TOTAL	18,365	15,199	21,500	21,500
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Wastewater System		370,655		
Transfer In - Fleet Replacement	12,359	52,733	178,740	131,922
TOTAL TRANSFERS IN	12,359	423,388	178,740	131,922
TOTAL	\$ 15,171,737	\$ 16,073,391	\$ 16,037,694	\$ 16,110,736

FUND NO. 6002
REFUSE FUND

INTERGOVERNMENTAL				
Other State Grants	\$ 88,579	\$ 52,365	\$ 20,000	\$ 20,000
CHARGES FOR SERVICES				
Refuse/Sanitation Service	18,874,544	20,083,266	19,578,500	20,149,600
Cost Recovery	1,132	750		15,000
Green Waste Collection	1,975,765	2,088,105	2,271,000	2,192,700
Curbside Recycling Program	2,010,281	2,108,339	2,127,980	2,149,300
GROUP TOTAL	22,861,722	24,280,460	23,977,480	24,506,600
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	303,784	453,247	433,910	635,400
OTHER REVENUE				
Unclassified	13,274	17,212	3,570	
Damage Claims	-1,763	6,816		
Sale of Equipment	1,662			
GROUP TOTAL	13,173	24,028	3,570	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD PW - Street Trees	107,146	123,657	132,365	143,056
Transfer In - Wastewater System		84		
TOTAL TRANSFERS IN	107,146	123,741	132,365	143,056
Interdepartmental Direct Service				
Cost Reimbursement	34,307	33,323	9,354	31,350
TOTAL	\$ 23,408,711	\$ 24,967,164	\$ 24,576,679	\$ 25,336,406

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 6003				
AIRPORT				
TAXES				
Aircraft Taxes Unsecured	\$ 47,446	\$ 56,000	\$ 50,000	\$ 46,000
INTERGOVERNMENTAL				
Federal Funds - FAA Cares Act	588,426	477,822		
GROUP TOTAL	588,426	477,822	0	0
CHARGES FOR SERVICES				
Aircraft Tiedowns	1,266	1,302	1,302	1,302
Port. Hangar - Space Rental	24,023	16,780	26,560	26,560
Fuel Flowage Fees	19,210	8,101	14,436	14,436
Landing Fees	17,058	21,004	18,408	81,240
Fixed Base Operations	6,324	5,700	5,100	5,100
GROUP TOTAL	67,881	52,887	65,806	128,638
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,120	3,527	4,090	6,530
Hangar Rentals	105,888	147,422	145,620	144,636
Lease Interest Income	7,758	4,531		
Building Rentals	-23,348	63,630	155,749	185,262
Lease of Ground Area	47,921	37,708	72,345	70,975
GROUP TOTAL	143,339	256,818	377,804	407,403
OTHER REVENUE				
Unclassified	2,061	50	2,000	
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Airport	49,898	57,325	61,552	67,331
Transfer In - General Fund				367,633
TOTAL TRANSFERS IN	49,898	57,325	61,552	434,964
TOTAL	\$ 899,051	\$ 900,902	\$ 557,162	\$ 1,017,005

FUND NO. 6004 WWTP LINES COMPONENT

CHARGES FOR SERVICES				
Sewer Facility Fee	\$ 184,300	\$ 542,117	\$ 309,473	\$ 468,560
Sewer Facility Fees South of Bear Creek	326,623	344,264	242,295	388,682
Sewer Facility Fees NthBCrk o/s NMS Dis	129,330	219,571	102,020	125,120
GROUP TOTAL	640,253	1,105,952	653,788	982,362
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	178,800	221,475	235,420	304,270
Interest on Loans	4,722			
GROUP TOTAL	183,522	221,475	235,420	304,270
TOTAL	\$ 823,775	\$ 1,327,427	\$ 889,208	\$ 1,286,632

FUND NO. 6005 WWTP PLANT COMPONENT

CHARGES FOR SERVICES				
Sewer Facility Fee	\$ 2,742,043	\$ 4,307,265	\$ 2,900,455	\$ 4,878,352
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	344,033	394,264	434,870	442,860
GROUP TOTAL	344,033	394,264	434,870	442,860
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Wastewater Revolving				147,762
TOTAL TRANSFERS IN	0	0	0	147,762
TOTAL	\$ 3,086,076	\$ 4,701,529	\$ 3,335,325	\$ 5,468,974

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 6006				
WASTEWATER REVOLVING FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 1,908	\$ 2,324	\$ 2,800	\$ 3,550
GROUP TOTAL	1,908	2,324	2,800	3,550
TOTAL	\$ 1,908	\$ 2,324	\$ 2,800	\$ 3,550

FUND NO. 6007 RESTRICTED WATER WELLS FUND

CHARGES FOR SERVICES				
Water Facility Charge - Mains	\$ 2,697,696	\$ 3,653,454	\$ 1,756,105	\$ 2,667,868
RETURN ON USE OF MONEY/PROPERTY				
Interest On Loans	61,914	60,215		85,126
Investment Earnings	580,942	741,966	773,640	1,029,520
Repayment on Loans	2,212	-1,454	172,594	122,696
GROUP TOTAL	645,068	800,727	946,234	1,237,342
TOTAL	\$ 3,342,764	\$ 4,454,181	\$ 2,702,339	\$ 3,905,210

FUND NO. 6008 RESTRICTED WATER MAINS

CHARGES FOR SERVICES				
Water Facility Charges	\$ 519,719	\$ 695,715	\$ 334,497	\$ 508,166
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	128,187	161,769	170,170	223,700
GROUP TOTAL	128,753	161,718	170,170	223,700
TOTAL	\$ 648,472	\$ 857,433	\$ 504,667	\$ 731,866

FUND NO. 6009 REFUSE CAPITAL EQUIPMENT

CHARGES FOR SERVICES				
Building Permits	\$ 82,926	\$ 141,963	\$ 80,301	\$ 128,450
Industrial/Commercial Surcharge	25,462	20,555	22,600	22,600
Green waste Container Surcharge	32,130	54,857	35,360	56,562
Recycling Container Surcharge	39,273	66,315	42,391	67,810
GROUP TOTAL	179,791	283,690	180,652	275,422
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	17,925	22,017	23,800	24,340
GROUP TOTAL	17,925	22,017	23,800	24,340
TOTAL	\$ 197,716	\$ 305,707	\$ 204,452	\$ 299,762

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
INTERNAL SERVICE FUNDS				
FUND NO. 7000				
PUBLIC WORKS ADMINISTRATION				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	\$ 5,505	\$ 2,182	\$ 5,550	\$ 5,020
Administrative Reimbursement	1,015,142	1,463,118	1,641,606	1,858,107
Interdepartmental Direct Service				
Cost Reimbursement From:				
Development Services				
General Fund	23,399	22,713	22,821	25,630
Maintenance District	36,712			
Street Maintenance	39,979	39,928	40,349	41,685
CFD's	27,930			
Wastewater System	110,598	115,521	98,881	130,448
Water System	103,448	110,489	110,385	118,694
Refuse	329,956	341,805	343,944	370,401
Fleet Management	52,744	55,710	58,098	57,163
Facilities Maintenance	20,014	20,584	19,445	24,046
Total Interdepartmental Cost Reimbursement	744,780	706,750	693,923	768,067
Total Admin & DS Cost Reimbursement	1,759,922	2,169,868	2,335,529	2,626,174
TOTAL	\$ 1,765,427	\$ 2,172,050	\$ 2,341,079	\$ 2,631,194
FUND NO. 7001				
LIABILITY INSURANCE				
CHARGES FOR SERVICES				
Liability Insurance Fees	\$ 2,757,900	\$ 3,878,951	\$ 4,937,874	\$ 5,794,729
Cost Recovery			837,427	811,357
GROUP TOTAL	2,757,900	3,878,951	5,775,301	6,606,086
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	16,248	17,933	21,040	37,000
OTHER REVENUE				
Unclassified	59,922	53,808		
Damage Claims	-3,818	136,316	50,000	50,000
GROUP TOTAL	56,104	190,124	50,000	50,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	1,691,416	1,462,515		
GROUP TOTAL	1,691,416	1,462,515	0	0
TOTAL	\$ 4,521,668	\$ 5,549,523	\$ 5,846,341	\$ 6,693,086

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 7002				
WORKERS' COMPENSATION INSURANCE				
CHARGES FOR SERVICES				
Workers Compensation Revenue	\$ 3,000,715	\$ 3,503,495	\$ 3,468,583	\$ 5,052,977
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	380			
OTHER REVENUE				
Unclassified	-4,587			
PERS Refund		72,247	126,560	58,624
Reimburse Worker's Comp Claims	305,827			
GROUP TOTAL	301,240	72,247	126,560	58,624
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	270,000			
TOTAL TRANSFERS IN	270,000	0	0	0
TOTAL	\$ 3,572,335	\$ 3,575,742	\$ 3,595,143	\$ 5,111,601

FUND NO. 7003
UNEMPLOYMENT INSURANCE

CHARGES FOR SERVICES				
Unemployment Insurance Fees	\$ 109,573	\$ 123,911	\$ 99,907	\$ 101,092
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,960	7,281	7,110	10,300
TOTAL	\$ 115,533	\$ 131,192	\$ 107,017	\$ 111,392

FUND NO. 7004
EMPLOYEE BENEFITS

CHARGES FOR SERVICES				
Group Life Insurance Fees	\$ 24,493	\$ 23,242	\$ 70,191	\$ 28,168
Disability Insurance Fees	57,899	54,206	103,779	101,809
Vision Care Fees	41,760	39,777	64,488	64,318
Dental Care Fees	510,115	595,707	810,498	783,293
Group Health/Accident Fee	7,268,482	7,591,947	9,929,798	9,702,235
CORE Plan Life/LTD/Domestic Partner	79,354	79,422	83,018	86,269
Flexible Spending Dependent Care	13,093	7,246	5,251	5,251
Flexible Spending Medical	77,256	73,329	78,980	90,459
CORE Plan Pre-Tax EE Share	1,597,289	1,926,951	2,131,460	2,102,872
Post Employment Fees	1,494,515	1,465,611	1,458,508	1,589,154
GROUP TOTAL	11,164,256	11,857,438	14,735,971	14,553,828
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	108			
OTHER REVENUE				
Unclassified		91,220		
TOTAL	\$ 11,164,364	\$ 11,948,658	\$ 14,735,971	\$ 14,553,828

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 7005				
FLEET MANAGEMENT				
INTERGOVERNMENTAL				
State-Motor Vehicle Fuel License	\$ 6,767	\$ 8,813	\$ 9,200	\$ 6,000
GROUP TOTAL	6,767	8,813	9,200	6,000
CHARGES FOR SERVICES				
Vehicle Manut. and Repair Fee	5,675,850	5,768,911	6,415,349	6,924,069
GROUP TOTAL	5,675,850	5,768,911	6,415,349	6,924,069
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,962	11,169	9,730	20,570
OTHER REVENUE				
Unclassified	1,276	302		
Damage Claims	21,333	-12,650	40,000	40,000
Sale Of Equipment				
GROUP TOTAL	22,609	-12,348	40,000	40,000
Interdepartmental Direct Service				
Cost Reimbursement	44,424	46,882	46,213	49,028
TOTAL	\$ 5,753,612	\$ 5,823,427	\$ 6,520,492	\$ 7,039,667

FUND NO. 7006 FLEET REPLACEMENT FUND

CHARGE FOR SERVICES				
Vehicle Replacement Fee	\$ 2,720,260	\$ 2,464,990	\$ 2,465,914	\$ 2,749,856
RETURN ON USE OF MONEY/PROPERTY				
Interest On Loans	7,096	6,686	6,269	5,842
Repayment on Loan			21,160	21,586
Investment Earnings	240,495	299,635	320,150	413,820
GROUP TOTAL	247,591	306,321	347,579	441,248
OTHER REVENUE				
Unclassified		66		
Damage Claims	15			
Sales of Equipment	118,896	143,134		
GROUP TOTAL	118,911	143,200	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streetlights Maintenance			35,000	75,000
Transfer In - CFD Police				464,000
Transfer In - CFD-Parks Maintenance			70,000	
Transfer In - Wastewater System			822,429	
Transfer In - Water System Ops			325,000	270,000
Transfer In - Refuse Operations			791,781	225,000
Transfer In - Fleet Management				84,000
Transfer In - Refuse CapEquip			380,000	0
Transfer In - Facilities Maintenance			65,000	43,000
TOTAL TRANSFERS IN	0	0	2,489,210	1,161,000
TOTAL	\$ 3,086,762	\$ 2,914,511	\$ 5,302,703	\$ 4,352,104

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 7007				
FACILITIES MAINTENANCE AND OPERATION				
CHARGES FOR SERVICES				
Utilities Reimbursement	\$ 57,617	\$ 61,986	\$ 61,089	\$ 67,600
Facilities Maintenance & Operations Svc Charges	2,132,324	2,415,002	2,383,145	2,684,929
GROUP TOTAL	2,189,941	2,476,988	2,444,234	2,752,529
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6,474	7,802	8,360	15,950
Lease Interest Income	1,811	1,400		
Rent & Maintenance Transpo Center	119,737	131,130	138,138	113,670
Rents Parade	7,665	831	7,351	7,501
GROUP TOTAL	135,687	141,163	153,849	137,121
OTHER REVENUE				
Unclassified	8,100	9,542		
Damage Claims		7,203	10,000	10,000
GROUP TOTAL	8,100	16,745	10,000	10,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	61,832	64,051	308,451	150,828
Transfer In - Parks & Recreation	8,214	8,509	8,814	9,130
Transfer In - Measure C	519	538	557	577
Transfer In - Bell Station	7,283	7,545	7,815	8,095
Transfer In - Street Maintenance	296,662	307,306	318,321	329,723
Transfer In - Hansen Park Storm Drain	329	341	353	366
Transfer In - Cypress Terrace	5,162	5,347	5,539	5,737
Transfer In - Las Brisas MD	3,433	3,556	3,684	3,816
Transfer In - Paulson Place	625	647	670	694
Transfer In - Ronnie Maint	120	124	128	133
Transfer In - Fahrens Park #2	7,059	7,313	7,575	7,846
Transfer In - LaBella Vista	2,547	2,639	2,733	2,831
Transfer In - Davenport Ranch	4,954	5,132	5,316	5,506
Transfer In - Sequoia Hill	350	363	376	389
Transfer In - Lowe's Maint	837	867	898	930
Transfer In - Yosemite Gateway	2,631	2,725	2,823	2,924
Transfer In - CFD PW Parks Maintenance	3,850	3,988	4,131	4,279
Transfer In - CFD Bellevue East	16,029	16,604	17,199	17,815
Transfer In - CFD Compass Point	6,116	6,336	6,563	6,798
Transfer In - CFD Sandcastle	2,511	2,601	2,695	2,791
Transfer In - CFD Bright Development	1,591	1,648	1,707	1,768
Transfer In - CFD Merced Renaissance	1,444	1,496	1,549	1,605
Transfer In - CFD Big Valley	44	45	47	49
Transfer In - CFD Bellevue West	3,658	3,789	3,925	4,065
Transfer In - CFD Tuscany	1,291	1,337	1,385	1,435
Transfer In - CFD Provance	1,751	1,814	1,879	1,946
Transfer In - CFD Alfarata	484	502	520	538
Transfer In - CFD Franco	2,188	2,267	2,348	2,432
Transfer In - CFD Cottages	1,704	1,765	1,828	1,893
Transfer In - CFD Hartley Crossing	229	237	246	255
Transfer In - CFD Crossing@River Oaks	242	251	260	269
Transfer In - CFD Moraga	4,500	4,662	4,829	5,002
Transfer In - CFD Mission Ranch	407	421	436	452
Transfer In - CFD Cypress Terrace East	1,153	1,194	1,237	1,281
Transfer In - CFD Lantana Estates	837	867	898	930
Transfer In - CFD Highland Park	142	147	152	158
Transfer In - Airport Operations	9,662	10,008	10,367	10,738
Transfer In - Public Works Admin	3,350	3,470	3,594	3,723
Transfer In - Fleet Management	8,755	9,069	9,394	9,731
TOTAL TRANSFERS IN	474,495	491,521	751,242	609,478
Interdepartmental Direct Service				
Cost Reimbursement	97,632	109,531	127,175	140,224
TOTAL	\$ 2,905,855	\$ 3,235,948	\$ 3,486,500	\$ 3,649,352

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 7008				
SUPPORT SERVICES FUND				
CHARGES FOR SERVICES				
Support Services Charges	\$ 4,102,397	\$ 4,706,251	\$ 5,142,596	\$ 4,943,366
Cost Recovery	140	345,025	300	
GROUP TOTAL	4,102,537	5,051,276	5,142,896	4,943,366
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	47,380	54,913	64,170	62,020
OTHER REVENUE				
Unclassified	1,500	8,947		
GROUP TOTAL	1,500	8,947	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	523,890	336,890	205,879	75,118
Transfer In - Measure "C"	56,933	56,933	34,792	12,652
Transfer In - Vehicle Abatement	866	866	529	192
Transfer In - Street/Light Maintenance	21,975	21,975	13,429	4,883
Transfer In - Development Services	41,524	41,524	25,376	9,228
Transfer In - Public Works Admin	16,532	16,532	10,103	3,674
Transfer In - Bell Station	1,137	1,137	695	
Transfer In - Housing Admin	24,426	24,426	14,927	5,428
Transfer In - American Rescue Plan Act	1,229			
Transfer In - Wastewater System	116,233	116,233	71,031	25,830
Transfer In - Water System	87,636	87,636	53,555	19,475
Transfer In - Refuse	122,396	122,396	74,798	27,199
Transfer In - Airport	4,770	4,770	2,915	1,060
Transfer In - Fleet Management	33,061	33,061	20,204	7,347
Transfer In - Parking Authority	5,353	5,353	3,271	1,190
GROUP TOTAL	1,057,961	869,732	531,504	193,276
Interdepartmental Direct Service				
Cost Reimbursement	171,344	178,243	182,507	203,139
TOTAL	\$ 5,380,722	\$ 6,163,111	\$ 5,921,077	\$ 5,401,801

FUND NO. 7009
PC MAINTENANCE AND REPAIR

CHARGE FOR SERVICES				
Computer Replacement Charge	\$ 265,822	\$ 142,381	\$ 114,989	\$ 13,270
Software Licensing	255,920	296,308	399,573	461,359
GROUP TOTAL	521,742	438,689	514,562	474,629
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	13,793	18,233	16,590	28,780
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	2,382	4,495		
Transfer In - Development Services		640		
Transfer In - Strt&Light Maintenance	305	325		
Transfer In - Parks & Community Service		1,075		
Transfer In - Public Works Admin	271			
Transfer In - Measure C		6,168		
Transfer In - Water System		1,028		
Transfer In - Refuse	271			
Transfer In - Fleet Management	271			
Transfer In - Support Service	2,362			
Transfer In - Facilities	528			
Transfer In - PC Replacement				
GROUP TOTAL	6,390	13,731	0	0
TOTAL	\$ 541,925	\$ 470,653	\$ 531,152	\$ 503,409

TOTAL CITY \$ 244,752,058 \$ 271,118,583 \$ 280,679,132 307,900,761

SOURCE OF REVENUE- ALL FUNDS

	Actual 2022-23	Actual 2023-24	Final Approved 2024-25	City Council Approved 2025-26
FUND NO. 9100				
PARKING AUTHORITY GENERAL FUND				
CHARGES FOR SERVICES				
In-Lieu Parking Fees	\$ 67,167	\$ 55,573	\$ 71,500	\$ 72,692
Leased Parking Spaces	<u>-3,654</u>	<u>54,096</u>	<u>134,835</u>	<u>126,072</u>
GROUP TOTAL	63,513	109,669	206,335	198,764
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	11,283	6,756	12,800	15,720
Lease Interest Income	3,347	2,772		
Rent of Facilities	<u>97,716</u>	<u>98,682</u>	<u>103,470</u>	<u>103,212</u>
GROUP TOTAL	112,346	108,210	116,270	118,932
TOTAL	\$ <u>175,859</u>	\$ <u>217,879</u>	\$ <u>322,605</u>	\$ <u>317,696</u>
 TOTAL PARKING AUTHORITY FUNDS	 \$ 175,859	 \$ 217,879	 \$ 322,605	 \$ 317,696
 TOTAL ALL FUNDS	 \$ <u>244,927,917</u>	 \$ <u>271,336,462</u>	 \$ <u>281,001,737</u>	 \$ <u>308,218,457</u>

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		<u>Estimated Fund Balance July 1, 2025</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 25-26</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2026</u>
GOVERNMENTAL FUNDS										
GENERAL FUND										
1000	General Operating	\$ 11,776,222	\$ 56,504,237	\$ 8,785,118	\$ 2,322,841	\$ 79,388,418	\$ 66,056,440	\$ 140,755	\$ 5,813,723	\$ 7,377,500
1001	General Fund Reserve	18,364,853			0	18,364,853			494,460	17,870,393
1002	Cash Basis Fund	100,000				100,000				100,000
	Total	<u>30,241,075</u>	<u>56,504,237</u>	<u>8,785,118</u>	<u>2,322,841</u>	<u>97,853,271</u>	<u>66,056,440</u>	<u>140,755</u>	<u>6,308,183</u>	<u>25,347,893</u>
SPECIAL REVENUE FUNDS										
1017	Economic Development Opportunity	1,100,044	65,440		675,000	1,840,484	351,000		538,539	950,945
1018	Recreation and Park Programs	16,001	644,048		2,606,690	3,266,739	3,040,127	217,482	9,130	-
1019	Substandard Housing	132,790	3,030			135,820	135,820			-
1020	Affordable Housing Trust	17,224	17,720		1,012,500	1,047,444				1,047,444
2000	Downtown	17,963				17,963	17,963			-
2001	Measure C	4,070,539	214,840			4,285,379	3,011,647		145,000	1,128,732
2002	Measure Y 20% Police	140,496	343,810			484,306	440,844			43,462
2003	Measure Y 20% Fire	449,693	353,520			803,213	698,067			105,146
2004	Measure Y 20% Parks & Rec	66,890	337,740		311,155	715,785	310,972		385,646	19,167
2005	Measure Y 40% Discretionary	-	687,550			687,550			648,455	39,095
2006	Gas Tax	117,575	2,490,804			2,608,379			2,608,379	-
2007	2030 Gas Tax	3,622,547	2,526,008			6,148,555			6,148,555	-
2008	Measure V - Alternative Modes	1,095,843	429,800			1,525,643	1,382,980		142,663	-
2009	Measure V - Local Transportation	3,769,895	1,710,380			5,480,275	4,741,186		739,089	-
2010	Vehicle Abatement	-	50,000			50,000	48,655	245	1,100	-
2014	CA Local Early Action Plan Grant	-	2,497,538			2,497,538	2,497,538			-
2016	HCD Homekey CC915	104,655	5,762,100			5,866,755	5,866,755			-
2018	Permanent Local Housing	5,286	888,114			893,400	893,400			-
2030	Meaure C-Public Safety	1,090,852	8,693,000	89,898		9,873,750	8,203,453	621,485	577	1,048,235
2031	Meaure C-Roads	445,666	458,070			903,736	325,978	6,124		571,634
2099	Proposition 172	34,561	527,000			561,561			561,561	-
2500	Housing Administration	-	-	741,161		741,161	664,667	71,066	5,428	-
2501	Community Development Block Grant	76,681	1,806,519			1,883,200	1,627,654	255,546		-
2502	Housing-HOME Grants	1,731,086	2,668,558			4,399,644	4,026,029	373,615		-
2503	Unrestricted Housing Program	505				505			505	-
2504	Housing-BEGIN Program	120,522	5,310			125,832	125,832			-
2505	1992 State Home Housing	143,288	11,740			155,028	155,028			-
2506	1993 State Home Housing	374,347	22,920			397,267	397,267			-
2507	Housing-Cal Home Grant	395,183	9,120			404,303	404,303			-
2508	Housing -BEGIN Grant	80,088	1,970			82,058	82,058			-
2509	Neighborhood Stabilization	203,402	8,330			211,732	211,732			-
2510	Neighborhood Program (NSP3)	63,073	1,500			64,573	64,573			-
2512	CalHome 2012	323,368	7,950			331,318	331,318			-
2513	LMI Housing	1,670,966	63,220			1,734,186	1,608,385	125,801		-
2700	Traffic Safety	-	4,000			4,000	4,000			-
2701	Office Traffic Safety Grant	-	253,735			253,735	253,735			-
2702	Supplemental Law Enforcement Services	135,974	142,981			278,955			278,955	-
2703	Justice Assistance Grant	-	93,820			93,820	93,820			-
3000	Development Services	2,144,200	5,052,826	2,073,761	92,725	9,363,512	7,334,769	1,106,714	69,840	852,189

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2025	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 25-26	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2026
3001	Streets and Streetlights	318,805	220,000	120,185	5,140,506	5,799,496	4,689,914	699,976	409,606	-
3002	Bell Station Facility	1,526	67,859			69,385	60,461	829	8,095	-
3003	SB 1186 Certified Access Specialist Program	132,390	21,800			154,190	154,190			-
3004	PEG Access Fee	511,651	117,420			629,071	629,071			-
3005	Developer Capital Fee	3,911,526	172,681			4,084,207				4,084,207
3006	Surface Transportation Program	4,185,284	1,346,238			5,531,522			5,531,522	-
3007	Local Transportation Fund	878,023	28,470			906,493			906,493	-
3500	Facilities Roadways	9,952,935	251,797		36,218	10,240,950			1,657,844	8,583,106
3501	Facilities Traffic Signals	421,851	11,045			432,896				432,896
3502	Facilities Fire	2,420,789	515,381			2,936,170		22,726	1,000,000	1,913,444
3503	Facilities Police	3,443,299	432,604			3,875,903		18,228	3,446	3,854,229
3504	Facilities Park	2,855,164	1,415,274			4,270,438		59,872	807,921	3,402,645
3505	Facilities Roadways Developers	7,387,755	167,807		8,000	7,563,562			65,885	7,497,677
3506	Facilities Traffic Developers	196,378	6,675			203,053			-	203,053
3507	Facilities Fire Developers	3,126,967	532,651			3,659,618		3,597	937,084	2,718,937
3508	Facilities Police Developers	2,756,522	415,464			3,171,986		3,597	3,446	3,164,943
3509	Facilities Park Developers	2,053,475	1,392,844			3,446,319		3,597		3,442,722
3510	Facilities Public Works Corp Yard	58,396	53,895			112,291		5,789		106,502
3511	Facilities Public Works Corp Yard Developer	64,390	53,975			118,365		3,597		114,768
3512	Facilities Information Tech	43,071	41,725			84,796		5,296		79,500
3513	Facilities Information Tech Developer	47,761	41,805			89,566		3,597		85,969
3514	Facilities Administration Fee	59,714	202,364			262,078		89,016		173,062
3515	Facilities Public Transportation	1,358,033	1,102,384			2,460,417		48,379		2,412,038
3516	Facilities Public Transportation Developer	1,428,010	1,103,464			2,531,474		3,597		2,527,877
4000-4039	Maintenance Districts	2,237,819	1,073,516		65,298	3,376,633	1,234,822	151,791	31,172	1,958,848
4499	Maint Dist. Pump Replacement	632,147	40,493			672,640	672,640			-
4500	CFD-Formation	346,905				346,905	346,905			-
4501	CFD-Administration	1,286	100,271		29	101,586		4,893	96,693	-
4502	CFD-Public Safety Fire	91,407	1,288,149		374	1,379,930	1,207,264	172,666		-
4503	CFD-Public Safety PD	989,210	2,611,989		760	3,601,959	2,516,177	340,619	464,000	281,163
4504	CFD-PW Parks Maintenance	85,147	291,284	7,711	247,691	631,833	622,661	4,893	4,279	-
4505	CFD-Street Trees	4,865	143,041		43	147,949		4,893	143,056	-
4506	CFD-Street Maint/Lights	14,227	330,056		96	344,379		4,893	339,486	-
4507	CFD-Development Services	1,546	88,546		26	90,118		4,893	85,225	-
4508	CFD-Parks & Community Services	11,517	217,810		63	229,390		4,893	224,497	-
4509	CFD-Airport	837	71,366		21	72,224		4,893	67,331	-
4510-4559	Community Facilities Districts	8,975,387	2,867,878		341,263	12,184,528	3,220,252	139,379	308,652	8,516,245
4950	PBID-Downtown	-	371,819		66,901	438,720	436,720	2,000		-
4951	TBID	167,594	430,500			598,094	596,094	2,000		-
8500	CFD Services Deposit Trust	15,327	410			15,737			3,274	12,463
8501	SEC 115 Trust	7,969,135			1,687,500	9,656,635				9,656,635
	Total	92,919,274	58,497,761	3,032,716	12,292,859	166,742,610	65,738,726	4,592,477	25,382,429	71,028,978

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		<u>Estimated Fund Balance July 1, 2025</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 25-26</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2026</u>
CAPITAL PROJECT FUNDS										
5000	Parks & Community Service CIP	222,140	1,395,178		808,296	2,425,614	2,425,614			-
5001	Park Reserve	1,007,574	728,315			1,735,889	1,735,889			-
5002	Measure V Regional Project	-	7,612,215			7,612,215	7,612,215			-
5003	Airport Industrial Park	401,450	16,130			417,580	415,890		1,690	-
5004	Public Safety CIP Project	9,030,641	1,370,797		1,943,976	12,345,414	12,345,414			-
5005	Streets and Signals Capital Improvements	818,661	1,742,299		12,847,424	15,408,384	15,364,166		44,218	-
5006	Airport CIP	8,837	-		650,229	659,066	659,066			-
5007	PCE Clean Up	1,023,978	23,140		250,000	1,297,118	1,297,118			-
5008	MTBE Settlement	1,821,197	44,770			1,865,967	1,865,967			-
5009	LMI Housing CIP	29,799	730			30,529	30,529			-
	Total	14,364,277	12,933,574	-	16,499,925	43,797,776	43,751,868	-	45,908	-
DEBT SERVICE FUND										
8000	North Merced Sewer Refunding Fund	39,389				39,389	38,860	529		-
8003	Fahren's Park	9,212				9,212	9,088	124		-
8004	Bellevue Ranch Development East	271,133	621,227			892,360	616,914	3,863		271,583
8005	University Capital Charge	-	536,875			536,875	536,875			-
8006	Bellevue Ranch Development West	212,280	465,951			678,231	460,927	4,145		213,159
8007	Moraga Development CFD	196,884	336,510			533,394	336,893	1,932		194,569
8098	16th Street Assessment District	15,249				15,249	15,044	205		-
8099	Liberty Park Assessment District	24,194	620			24,814	24,482	332		-
	Total	768,341	1,961,183	-	-	2,729,524	2,039,083	11,130	-	679,311
AGENCY AND TRUST FUNDS										
8100	RDA Successor Agency	2,268,750	2,211,317			4,480,067	2,336,097	86,013		2,057,957
8502	Youth Programs Endowment	-			505	505			505	-
8503	Asset Forfeiture Trust	104,977	4,340			109,317			45,088	64,229
8504	Wahneta Hall Trust	168,674	4,370			173,044	5,766			167,278
	Total	2,542,401	2,220,027	-	505	4,762,933	2,341,863	86,013	45,593	2,289,464
TOTAL GOVERNMENTAL FUNDS		\$ 140,835,368	\$ 132,116,782	\$ 11,817,834	\$ 31,116,130	\$ 315,886,114	\$ 179,927,980	\$ 4,830,375	\$ 31,782,113	\$ 99,345,646
PROPRIETARY TYPE FUNDS										
ENTERPRISE FUNDS										
6000	Wastewater System	52,946,913	28,278,091	144,006	220,343	81,589,353	54,823,865	2,835,718	25,830	23,903,940
6001	Water System	34,619,323	15,978,814		131,922	50,730,059	29,281,635	2,871,259	539,787	18,037,378
6002	Refuse	25,313,858	25,162,000	31,350	143,056	50,650,264	25,914,844	2,578,580	472,542	21,684,298
6003	Airport	36,425	582,041		434,964	1,053,430	851,956	79,676	121,798	-
6004	Wastewater Treatment Lines Component	11,701,761	1,286,632			12,988,393	10,354,029			2,634,364
6005	Wastewater Treatment Plant Component	20,655,366	5,321,212		147,762	26,124,340	18,422,830			7,701,510
6006	Wastewater Revolving	144,212	3,550			147,762			147,762	-
6007	Restricted Water System	44,704,158	3,905,210			48,609,368	42,752,667			5,856,701
6008	Restricted Water Mains	9,629,702	731,866			10,361,568	9,281,824			1,079,744
6009	Refuse Capital Equipment	663,754	299,762			963,516	538,076			425,440
	Total	200,415,472	81,549,178	175,356	1,078,047	283,218,053	192,221,726	8,365,233	1,307,719	81,323,375

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		<u>Estimated Fund Balance July 1, 2025</u>	<u>Estimated Revenue</u>	<u>Admin. & Interdept.Dir. Chg. Reimb.</u>	<u>Transfers In</u>	<u>Estimated Funds Available FY 25-26</u>	<u>Estimated Expenditures</u>	<u>Admin.Exp.& Interdept.Dir. Svc.Cost</u>	<u>Transfers Out</u>	<u>Estimated Fund Balance June 30, 2026</u>
INTERNAL SERVICE FUNDS										
7000	Public Works Administration	105,659	5,020	2,626,174		2,736,853	2,722,125	7,331	7,397	-
7001	Liability Insurance	3,801,523	6,693,086			10,494,609	6,982,695	303,726	736,218	2,471,970
7002	Workers' Comp. Insurance	577,466	5,111,601			5,689,067	5,477,761	211,306		-
7003	Unemployment Ins.	357,986	111,392			469,378	459,040	10,338		-
7004	Employee Benefit	246,827	14,553,828			14,800,655	14,548,504	252,151		-
7005	Fleet Management	470,869	6,990,639	49,028		7,510,536	6,950,340	459,118	101,078	-
7006	Fleet Replacement	17,616,372	3,191,104		1,161,000	21,968,476	3,255,715		131,922	18,580,839
7007	Facilities Maintenance and Operation	167,831	2,899,650	140,224	609,478	3,817,183	3,605,528	168,655	43,000	-
7008	Support Services	1,929,684	5,005,386	203,139	193,276	7,331,485	7,140,251	191,234		-
7009	PC Replacement and Repair	696,559	503,409			1,199,968	1,199,968			-
	Total	<u>25,970,776</u>	<u>45,065,115</u>	<u>3,018,565</u>	<u>1,963,754</u>	<u>76,018,210</u>	<u>52,341,927</u>	<u>1,603,859</u>	<u>1,019,615</u>	<u>21,052,809</u>
TOTAL PROPRIETARY FUNDS		<u>226,386,248</u>	<u>126,614,293</u>	<u>3,193,921</u>	<u>3,041,801</u>	<u>359,236,263</u>	<u>244,563,653</u>	<u>9,969,092</u>	<u>2,327,334</u>	<u>102,376,184</u>
TOTAL CITY FUNDS		<u>\$ 367,221,616</u>	<u>\$ 258,731,075</u>	<u>\$ 15,011,755</u>	<u>\$ 34,157,931</u>	<u>\$ 675,122,377</u>	<u>\$ 424,491,633</u>	<u>\$ 14,799,467</u>	<u>\$ 34,109,447</u>	<u>\$ 201,721,830</u>
PARKING AUTHORITY FUND										
9100	General Fund	<u>670,587</u>	<u>317,696</u>			<u>988,283</u>	<u>740,163</u>	<u>212,288</u>	<u>35,832</u>	<u>-</u>
TOTAL ALL FUNDS		<u>\$ 370,160,953</u>	<u>\$ 259,048,771</u>	<u>\$ 15,011,755</u>	<u>\$ 34,157,931</u>	<u>\$ 680,590,727</u>	<u>\$ 425,231,796</u>	<u>\$ 15,011,755</u>	<u>\$ 34,145,279</u>	<u>\$ 201,721,830</u>

GENERAL FUND SUMMARY - FUND 1000

RECEIPTS

Revenue:

Taxes	\$	47,455,229	
Licenses and Permits		19,440	
Fines, Forfeitures and Penalties		381,000	
Use of Money and Property		977,066	
From Other Agencies		5,038,447	
Charges for Services		1,554,727	
Other Revenue		<u>1,078,328</u>	\$ 56,504,237

Transfers In:

Development Services	60,612	
SLESF	278,955	
Abandoned Vehicle Abatement	908	
CFD Administration	96,693	
Prop 172	561,561	
General Fund Reserve	494,460	
Liability Insurance	736,218	
Measure "Y" Parks & Recreation	48,346	
Asset Forfeiture	<u>45,088</u>	2,322,841

Reimbursements:

Administrative Reimbursement	6,400,188	
Interdepartmental Direct Service		
Cost Reimbursement	<u>2,384,930</u>	<u>8,785,118</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

67,612,196

GENERAL FUND SUMMARY - FUND 1000

EXPENDITURES

Recommended Appropriations:		
Salaries	\$ 49,187,374	
Materials, Supplies, and Services	14,942,836	
Acquisitions	457,764	
Debt Service	<u>736,218</u>	65,324,192
Administrative Reimbursement	69,139	
Interdepartmental Direct Service Cost	<u>71,616</u>	140,755
Transfers Out:		
Maintenance Districts	55,734	
Recreation and Parks Programs	1,623,212	
Property Based Improvement District (PBID)	31,947	
Airport Operations	367,633	
Facilities	<u>68,723</u>	<u>2,147,249</u>
TOTAL APPROPRIATIONS AND TRANSFERS		<u>67,612,196</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2025		<u>11,776,222</u>
AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		<u>11,776,222</u>
Capital Projects - New	0	
- Carryover	<u>476,409</u>	<u>476,409</u>
Enterprise Resource Planning	147,352	
City Clerk Office Remodel	100,000	
Community Park 42 Maintenance	129,961	
Civic Center Skylight Replacement	15,000	
Civic Center Exhaust Replacement	50,000	
Community Support	30,000	
Art Projects	75,000	
Affordable Housing Fund	1,012,500	
Economic Development Opportunity Fund	675,000	
Trust 115-Pension	<u>1,687,500</u>	<u>3,922,313</u>
RECOMMENDED ENDING BALANCE - June 30, 2026		7,377,500
Less Committed Funds-5% Contingency Reserve		<u>3,380,610</u>
TOTAL AVAILABLE FUNDS - June 30, 2026		<u>\$ 3,996,890</u>

GENERAL FUND RESERVE FUND SUMMARY - FUND 1001

EXPENDITURES

Transfers Out:

General Fund

494,460

TOTAL APPROPRIATIONS AND TRANSFERS

494,460

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(494,460)

Estimated Balance - July 1, 2025

18,364,853

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 17,870,393

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

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

CASH BASIS FUND SUMMARY - FUND 1002

Estimated Balance - July 1, 2025	\$ <u>100,000</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>100,000</u></u>
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The Cash Basis Fund is used to maintain funds held in reserve pursuant to the following:

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

ECONOMIC DEVELOPMENT OPPORTUNITY FUND SUMMARY - FUND 1017

RECEIPTS

Revenue:

Use of Money and Property	\$	65,440
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Transfers In:

General Fund		<u>675,000</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>740,440</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		351,000
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Transfers Out

Airport Capital Improvement Fund		<u>538,539</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

		<u>889,539</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(149,099)
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Estimated Balance - July 1, 2025		<u>1,100,044</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>950,945</u></u>
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On April 2, 2018, the City Council adopted the Economic Development Opportunity Fund Policy. The Economic Development Opportunity Fund was established to support extraordinary economic development opportunities that create and retain employment as well as create significant capital investments. The fund is used to account for amounts received via the budget process from the General Fund, interest earnings and other resources. Expenditures from this fund will be used to retain or expand local businesses and jobs, diversify the local economy and encourage growth, increase the tax base, facilitate development and offset increased cost of development and other identifiable goals established by the City. Per the adopted policy, the maximum amount to accumulate is \$5,000,000.

PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 1018

RECEIPTS

Revenue:

Intergovernmental	\$	58,733	
Charges For Services		449,130	
Use of Money and Property		1,050	
Other Revenue		<u>135,135</u>	\$ 644,048

Transfers In:

CFD Parks & Community Service	224,497	
General Fund	1,707,088	
Measure "Y" Parks & Recreation	337,300	
Measure "Y" Discretionary	337,300	
Youth Programs	<u>505</u>	<u>2,606,690</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,250,738

EXPENDITURES

Recommended Appropriations:

Salaries	2,028,618	
Materials, Supplies, Services	<u>1,011,509</u>	<u>3,040,127</u>
Administrative Reimbursement	204,957	
Interdepartmental Direct Service Cost	<u>12,525</u>	217,482

Transfers Out:

Facilities		<u>9,130</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

3,266,739

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(16,001)

Estimated Balance - July 1, 2025

16,001

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

SUBSTANDARD HOUSING FUND SUMMARY - FUND 1019

RECEIPTS

Revenues:

Use of Money and Property \$ 3,030

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 135,820

TOTAL APPROPRIATIONS AND TRANSFERS 135,820

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (132,790)

Estimated Balance - July 1, 2025 132,790

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 0

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

AFFORDABLE HOUSING FUND SUMMARY - FUND 1020

RECEIPTS

Revenue:

Use of Money and Property	\$ 17,720
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Transfers In:

General Fund	<u>1,012,500</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	1,030,220
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Estimated Balance - July 1, 2025	<u>17,224</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>1,047,444</u></u>
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The Affordable Housing fund was established to support the development of affordable housing within the City of Merced. On June 20, 2023, the City Council adopted Resolution 2023-25 which adopted the Affordable Housing Fund Policy. The policy identifies funding sources and how funds can be used. Per the adopted policy, maximum amount to accumulate is \$5,000,000 and will be re-evaluated at such time that an in-lieu is created related to Affordable Housing.

DOWNTOWN FUND SUMMARY - FUND 2000

EXPENDITURES

Recommended Appropriations:	
Materials, Supplies, and Services	\$ 17,963
TOTAL APPROPRIATIONS AND TRANSFERS	<u>17,963</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(17,963)
Estimated Balance - July 1, 2025	<u>17,963</u>
RECOMMENDED ENDING BALANCE - June 30, 2026	<u>\$ 0</u>

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

MEASURE "C" FUND SUMMARY - FUND 2001

RECEIPTS

Revenue:

Return on Use of Money/Property	\$	<u>214,840</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

214,840

EXPENDITURES

Recommended Appropriations:

Salaries	\$	986,609	
Acquisitions		<u>200,000</u>	1,186,609

Transfer Out

Street Maintenance/Lights	145,000	
Support Services	<u>12,652</u>	<u>157,652</u>

TOTAL APPROPRIATIONS AND TRANSFERS

1,344,261

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,129,421)

Estimated Balance - July 1, 2025

4,070,539

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

2,941,118

Capital Projects - New

0

Carryover

<u>1,812,386</u>	<u>1,812,386</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 1,128,732

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

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

MEASURE "C" PUBLIC SAFETY FUND SUMMARY - FUND 2030

RECEIPTS

Revenue:

Taxes	\$ 8,678,000	
Intergovernmental	15,000	\$ 8,693,000

Reimbursements:

Administrative Reimbursement		89,898
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	8,782,898
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EXPENDITURES

Recommended Appropriations:

Salaries	6,888,123	
Materials, Supplies, and Services	902,397	
Acquisitions	412,933	8,203,453

Administrative Reimbursement		621,485
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Transfer Out Facilities		577
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TOTAL APPROPRIATIONS AND TRANSFERS	8,825,515
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(42,617)
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Estimated Balance - July 1, 2025	1,090,852
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	1,048,235
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ 1,048,235
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On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% to be dedicated to police and fire services and 5% to road improvements and maintenance.

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

MEASURE "C" ROADS FUND SUMMARY - FUND 2031

RECEIPTS

Revenue:

Taxes	\$	457,000	
Return on Use of Money/Property		<u>1,070</u>	\$ <u>458,070</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>458,070</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	25,978	
Acquisitions	<u>300,000</u>	325,978
Administrative Reimbursement		<u>6,124</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>332,102</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	125,968
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Estimated Balance - July 1, 2025	<u>445,666</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>571,634</u></u>
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On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% to be dedicated to police and fire services and 5% to road improvements and maintenance.

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

MEASURE "Y" POLICE FUND SUMMARY- FUND 2002

RECEIPTS

Revenue:

Taxes	\$ 337,300	
Use of Money and Property	<u>6,510</u>	\$ <u>343,810</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

343,810

EXPENDITURES

Recommended Appropriations:

Salaries	193,091	
Materials, Supplies, and Services	<u>247,753</u>	<u>440,844</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(97,034)

Estimated Balance - July 1, 2025

140,496

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 43,462

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

MEASURE "Y" FIRE FUND SUMMARY - FUND 2003

RECEIPTS

Revenue:

Taxes	\$	337,300	
Use of Money and Property		<u>16,220</u>	\$ <u>353,520</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

353,520

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	189,000	
Acquisitions	<u>200,000</u>	<u>389,000</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(35,480)

Estimated Balance - July 1, 2025

449,693

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

414,213

Capital Projects - New

0

Carryover

309,067

309,067

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 105,146

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

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

RECEIPTS

Revenue:

Taxes	\$	337,300	
Use of Money and Property		<u>440</u>	\$ 337,740

Transfer In:

Measure Y Discretionary			<u>311,155</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

648,895

EXPENDITURES

Recommended Appropriations:

Salaries		45,494	
Materials, Supplies, and Services		<u>265,478</u>	310,972

Transfer Out:

General Fund		48,346	
Parks & Community Services		<u>337,300</u>	385,646

TOTAL APPROPRIATIONS AND TRANSFERS

696,618

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(47,723)

Estimated Balance - July 1, 2025

66,890

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 19,167

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

MEASURE "Y" DISCRETIONARY FUND SUMMARY - FUND 2005

RECEIPTS

Revenue:

Taxes	\$ 674,600	
Use of Money and Property	12,950	\$ 687,550

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

687,550

EXPENDITURES

Recommended Appropriations:

Transfer Out:

Parks & Community Service	337,300	
Measure Y Parks & Recreation	311,155	648,455

TOTAL APPROPRIATIONS AND TRANSFERS

648,455

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

39,095

Estimated Balance - July 1, 2025

0

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 39,095

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

GAS TAX FUND SUMMARY - FUND 2006

RECEIPTS

Revenue:

Intergovernmental	\$	2,490,804
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,490,804

EXPENDITURES

Transfers Out:

Street Maintenance/Lighting	\$ 2,600,879	
Development Services	7,500	2,608,379

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(117,575)

Estimated Balance - July 1, 2025

117,575

RECOMMENDED ENDING BALANCE - June 30, 2026

0

The Gas Tax Fund is used to account for funds received under Revenue and Taxation Code 2103, 2105, 2106, 2107, and 2107.5-Motor Vehicle Fuel Tax.

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

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

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

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

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

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

2030 GAS TAX FUND SUMMARY - FUND 2007

RECEIPTS

Revenue:

From Other Agencies	\$	2,409,508	
Use of Money and Property		<u>116,500</u>	\$ <u>2,526,008</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>2,526,008</u>
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EXPENDITURES

Transfers Out:

Streets and Signals	4,635,680	
Street Maintenance/Lighting Fund	<u>1,512,875</u>	<u>6,148,555</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(3,622,547)
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Estimated Balance - July 1, 2025	<u>3,622,547</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Section 2030 Gas Tax Fund is used to account for the collection and disbursement of funds received pursuant to Section 2030 of the Streets and Highways Code that states cities shall be apportioned transportation taxes through the Road Maintenance and Rehabilitation Account derived from an amount equivalent to \$0.20 per gallon for diesel fuel and \$0.12 per gallon tax on gasoline.

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

MEASURE "V" ALTERNATIVE MODES FUND SUMMARY - FUND 2008

RECEIPTS

Revenue:

Use of Money and Property	\$ 29,800	
General Sales and Use	<u>400,000</u>	\$ <u>429,800</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	429,800
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EXPENDITURES

Transfer Out:

Street Maintenance/Lighting Fund	<u>142,663</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	<u>287,137</u>
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Estimated Balance - July 1, 2025	<u>1,095,843</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	1,382,980
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Capital Projects - New	676,297	
- Carryover	<u>706,683</u>	<u>1,382,980</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Measure "V" Alternative Modes fund is used to account for 20% of the ½ cent transportation sales tax approved by voters in November 2016 and sunsets in 2047. Its purpose is to fund projects that provide alternative transportation, including bicycle, pedestrian, passenger rail or other modes of transportation that reduce single-occupant vehicle use. Amounts may be used for new projects or programs as well as for safety improvements, maintenance or operation of existing projects or programs. Each year, the city will receive funding based on a formula using a base amount, population and road miles.

MEASURE "V" LOCAL TRANSPORTATION FUND SUMMARY - FUND 2009

RECEIPTS

Revenues:

Use of Money and Property	\$ 110,380	
General Sales and Use	<u>1,600,000</u>	<u>1,710,380</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,710,380</u>
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EXPENDITURES

Transfer Out:

Street Maintenance/Lighting Fund		<u>739,089</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	971,291
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Estimated Balance - July 1, 2025	<u>3,769,895</u>
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AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS	4,741,186
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Capital Projects - New	2,223,946	
- Carryover	<u>2,517,240</u>	<u>4,741,186</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Measure "V" Local Transportation fund is used to account for 80% of the ½ cent transportation sales tax approved by voters in November 2016 and sunsets in 2047. Its purpose is to fund projects that maintain or rehabilitate transportation systems. Amounts may be used for new projects or programs as well as for safety improvements, maintenance or operation of existing projects or programs. Examples of the types of uses are pothole repair, repaving streets, bridge repair or replacement, traffic signals, improve sidewalks and adding lanes to existing streets or roads. Each year, the city will receive funding based on a formula using a base amount, population and road miles.

VEHICLE ABATEMENT FUND SUMMARY - FUND 2010

RECEIPTS

Revenue:

Charges For Services	\$	<u>50,000</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

50,000

EXPENDITURES

Recommended Appropriations:

Salaries	\$	42,545	
Materials, Supplies, and Services		<u>6,110</u>	<u>48,655</u>

Administrative Reimbursement			245
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Transfer Out:

General Fund		908	
Support Services		<u>192</u>	<u>1,100</u>

TOTAL APPROPRIATIONS AND TRANSFERS

50,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2025

0

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 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.

EARLY ACTION PLAN GRANT FUND SUMMARY - FUND 2014

RECEIPTS

Revenue:

Intergovernmental	\$ 2,497,538
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	2,497,538
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	2,497,538
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TOTAL APPROPRIATIONS AND TRANSFERS	2,497,538
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2025	0
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ 0
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The Early Action 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 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.

HCD HOMEKEY PROGRAM CC915 FUND SUMMARY - FUND 2016

RECEIPTS

Revenue:

Intergovernmental	\$	5,650,000	
Use of Money and Property		<u>112,100</u>	\$ <u>5,762,100</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>5,762,100</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>5,866,755</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>5,866,755</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(104,655)
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Estimated Balance - July 1, 2025	<u>104,655</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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HCD Homekey Program CC915 Fund is used to account for grant funding from the California Department of Housing and Community Development.

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

PERMANENT LOCAL HOUSING FUND SUMMARY - FUND 2018

RECEIPTS

Revenue:

Intergovernmental	\$	887,254	
Use of Money and Property		<u>860</u>	\$ <u>888,114</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>888,114</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>893,400</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>893,400</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(5,286)
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Estimated Balance - July 1, 2025	<u>5,286</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Permanet Local Housing Allocation Grant Fund is used to account for grant funds received California Department of Housing and Community Development.

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

PROPOSITION 172 FUND SUMMARY - FUND 2099

RECEIPTS

Revenue:

Taxes

\$ 527,000

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

527,000

EXPENDITURES

Transfers Out:

General Fund

561,561

TOTAL APPROPRIATIONS AND TRANSFERS

561,561

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(34,561)

Estimated Balance - July 1, 2025

34,561

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 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.

HOUSING ADMINISTRATION FUND SUMMARY- FUND 2500

RECEIPTS

Reimbursements:

Interdepartmental Direct Cost Reimbursement	\$	<u>741,161</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

741,161

EXPENDITURES

Recommended Appropriations:

Salaries	\$	521,222	
Materials, Supplies, and Services		<u>143,445</u>	<u>664,667</u>
Administrative Reimbursement		46,066	
Interdepartmental Direct Cost Reimbursement		<u>25,000</u>	<u>71,066</u>

Transfers Out:

Support Services			<u>5,428</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

741,161

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2025

0

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY - FUND 2501

RECEIPTS

Revenue:

Intergovernmental	\$	1,694,989	
Use of Money and Property		<u>111,530</u>	<u>1,806,519</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,806,519</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	1,627,654
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Interdepartmental Direct Service Cost	<u>255,546</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>1,883,200</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(76,681)
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Estimated Balance - July 1, 2025	<u>76,681</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Housing Administration and Operations Fund is used to account for the Community Development Block Grant, which provides programs and activities aimed at benefitting low and moderate income persons. The Block Grant is used for providing loans to low and moderate income persons for rehabilitation of dwelling units.

HOME GRANTS FUND SUMMARY - FUND 2502

RECEIPTS

Revenue:

Intergovernmental	\$	2,573,738	
Use of Money and Property		<u>94,820</u>	\$ <u>2,668,558</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>2,668,558</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	4,026,029
Interdepartmental Direct Service Cost	<u>373,615</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>4,399,644</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(1,731,086)
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Estimated Balance - July 1, 2025	<u>1,731,086</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Home Investment Partnership Program (HOME) Grant Fund is used to account for loans for the purpose of housing low and moderate income persons.

UNRESTRICTED HOUSING PROGRAM INCOME FUND SUMMARY - FUND 2503

RECEIPTS

Revenue:

Use of Money and Property

\$ 0

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

0

EXPENDITURES

Transfers Out:

Youth Programs

505

TOTAL APPROPRIATIONS AND TRANSFERS

505

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(505)

Estimated Balance - July 1, 2025

505

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

The Unrestricted Housing Program Income Fund is used to account for loan repayments on loans from Rental Rehabilitation Grants received in prior years.

BEGIN GRANT FUND SUMMARY - FUND 2504

RECEIPTS

Revenue:

Use of Money and Property \$ 5,310

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION 5,310

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 125,832

TOTAL APPROPRIATIONS AND TRANSFERS 125,832

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (120,522)

Estimated Balance - July 1, 2025 120,522

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 0

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

1992 STATE HOME HOUSING FUND SUMMARY - FUND 2505

RECEIPTS

Revenue:

Use of Money and Property

\$ 11,740

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

11,740

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

155,028

TOTAL APPROPRIATIONS AND TRANSFERS

155,028

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(143,288)

Estimated Balance - July 1, 2025

143,288

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

1993 STATE HOME HOUSING FUND SUMMARY - FUND 2506

RECEIPTS

Revenue:

Use of Money and Property \$ 22,920

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 22,920

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 397,267

TOTAL APPROPRIATIONS AND TRANSFERS 397,267

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (374,347)

Estimated Balance - July 1, 2025 374,347

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 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.

CAL HOME GRANT FUND SUMMARY - FUND 2507

RECEIPTS

Revenue:

Use of Money and Property

\$ 9,120

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

9,120

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

404,303

TOTAL APPROPRIATIONS

404,303

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(395,183)

Estimated Balance - July 1, 2025

395,183

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

BEGIN GRANT FUND SUMMARY- FUND 2508

RECEIPTS

Revenue:

Use of Money and Property

\$ 1,970

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,970

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services

82,058

TOTAL APPROPRIATIONS

82,058

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(80,088)

Estimated Balance - July 1, 2025

80,088

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

NEIGHBORHOOD STABILIZATION (NSP1) FUND SUMMARY- FUND 2509

RECEIPTS

Revenue:

Use of Money and Property \$ 8,330

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 8,330

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 211,732

TOTAL APPROPRIATIONS 211,732

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (203,402)

Estimated Balance - July 1, 2025 203,402

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 0

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

NEIGHBORHOOD PROGRAM (NSP3) FUND SUMMARY - FUND 2510

RECEIPTS

Revenue:

Use of Money and Property \$ 1,500

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 1,500

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 64,573

TOTAL APPROPRIATIONS 64,573

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (63,073)

Estimated Balance - July 1, 2025 63,073

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 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 2512

RECEIPTS

Revenue:

Use of Money and Property \$ 7,950

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 7,950

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 331,318

TOTAL APPROPRIATIONS AND TRANSFERS 331,318

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (323,368)

Estimated Balance - July 1, 2025 323,368

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 0

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

LMI HOUSING FUND SUMMARY - FUND 2513

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>63,220</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>63,220</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		1,608,385
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Interdepartmental Direct Cost Reimbursement	\$	112,000
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Administrative Reimbursement	<u>13,801</u>	<u>125,801</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>1,734,186</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	<u>(1,670,966)</u>
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Estimated Balance - July 1, 2025	<u>1,670,966</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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On January 12, 2012 City Council adopted Resolution 2012-5 electing the City of Merced to assume all rights, powers, assets, liabilities, duties, and obligations associated with the housing activities of the Redevelopment Agency. The Low to Moderate Income (LMI) Housing Fund is used to account for LMI housing activities.

TRAFFIC SAFETY FUND SUMMARY - FUND 2700

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$ 4,000
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>4,000</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	<u>4,000</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2025	<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	<u><u>\$ 0</u></u>
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The Traffic Safety Fund is used to account for the collection and disbursement of funds received per the California Vehicle Code Section 42200 that requires fines and forfeitures which a city receives as a result of arrests by city officers for Vehicle Code violations to be deposited in a special city "Traffic Safety Fund."

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

OFFICE OF TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 2701

RECEIPTS

Revenue:

Intergovernmental

\$ 253,735

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

253,735

EXPENDITURES

Recommended Appropriations:

Salaries

\$ 53,735

Materials, Supplies, and Services

200,000

253,735

TOTAL APPROPRIATIONS

253,735

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2025

0

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 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 2702

RECEIPTS

Revenue:

Intergovernmental	\$	141,821	
Use of Money and Property		<u>1,160</u>	\$ <u>142,981</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>142,981</u>
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EXPENDITURES

Transfer Out:

General Fund			<u>278,955</u>
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TOTAL APPROPRIATIONS AND TRANSFERS			<u>278,955</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(135,974)
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Estimated Balance - July 1, 2025			<u>135,974</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026		\$	<u><u>0</u></u>
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The Supplemental Law Enforcement Services Fund is used to account for funds received under AB 3229 which created the Citizens Option for Public Safety (COPS) program.

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

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

This revenue comes from the motor vehicle license fee revenue.

JUSTICE ASSISTANCE GRANT FUND SUMMARY - FUND 2703

RECEIPTS

Revenue:

Intergovernmental	\$	93,820
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

93,820

EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	\$	53,320	
Acquisitions		40,500	93,820

TOTAL APPROPRIATIONS AND TRANSFERS

93,820

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

0

Estimated Balance - July 1, 2025

0

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

DEVELOPMENT SERVICES FUND SUMMARY- FUND 3000

RECEIPTS

Revenue:

Licenses and Permits	\$	2,150,000	
Charges For Services		2,545,943	
Use of Money and Property		91,150	
Other Revenue		<u>265,733</u>	\$ 5,052,826

Reimbursements:

Administrative Reimbursement		206,139	
Interdepartmental Direct Service Cost			
Reimbursement		<u>1,867,622</u>	2,073,761

Transfers In:

Gas Tax Fund 2107.5		7,500	
CFD Development Services		<u>85,225</u>	<u>92,725</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

7,219,312

EXPENDITURES

Recommended Appropriations:

Salaries		5,513,266	
Materials, Supplies, and Services		<u>1,821,503</u>	7,334,769

Administrative Reimbursement		706,124	
Interdepartmental Direct Service Cost		<u>400,590</u>	1,106,714

Transfers Out:

General Fund		60,612	
Support Services		<u>9,228</u>	<u>69,840</u>

TOTAL APPROPRIATIONS AND TRANSFERS

8,511,323

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,292,011)

Estimated Balance - July 1, 2025

2,144,200

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 852,189

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

STREETS AND STREETLIGHTS FUND SUMMARY - FUND 3001

RECEIPTS

Revenue:

Charges for Services	\$	100,000	
Other Revenue		120,000	\$ 220,000

Reimbursements:

Interdepartmental Direct Service Cost Reimbursement			120,185
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Transfers In:

2105, 2106, 2017, 2103 Gas Tax	2,600,879	
2030 Gas Tax	1,512,875	
Measure C	145,000	
Measure V- Alternative Modes	142,663	
Measure V- Local Transportation	739,089	5,140,506

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

5,480,691

EXPENDITURES

Recommended Appropriations:

Salaries	1,756,581	
Materials, Supplies, and Services	2,827,999	
Acquisition	105,334	4,689,914

Administrative Expense	424,862	
Interdepartmental Direct Service Cost	275,114	699,976

Transfers Out:

Fleet Replacement	75,000	
Facilities	329,723	
Support Services	4,883	409,606

TOTAL APPROPRIATIONS AND TRANSFERS

5,799,496

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(318,805)

Estimated Balance - July 1, 2025

318,805

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

BELL STATION FACILITY FUND SUMMARY - FUND 3002

RECEIPTS

Revenue:

Use of Money and Property	\$ 67,859
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

67,859

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	60,461
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Administrative Reimbursement	829
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Transfer Out:

Facilities	<u>8,095</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

69,385

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,526)

Estimated Balance - July 1, 2025

1,526

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 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.

CERTIFIED ACCESS SPECIALIST (CAsp) FUND SUMMARY - FUND 3003

RECEIPTS

Revenue:

Use of Money and Property	\$ 3,800	
Other Revenue	<u>18,000</u>	\$ <u>21,800</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

21,800

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	<u>154,190</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(132,390)

Estimated Balance - July 1, 2025

132,390

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

PEG ACCESS FEE FUND SUMMARY - FUND 3004

RECEIPTS

Revenue:

Taxes	\$	100,000	
Use of Money and Property		17,420	\$ 117,420
		<u>17,420</u>	<u>117,420</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

117,420

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	27,547	
Acquisitions	61,000	88,547
	<u>61,000</u>	<u>88,547</u>

TOTAL APPROPRIATIONS AND TRANSFERS

88,547

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

28,873

Estimated Balance - July 1, 2025

511,651

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

540,524

Capital Projects - New

540,524

- Carryover

0

540,524

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 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.

DEVELOPER CAPITAL FEE FUND SUMMARY - FUND 3005

RECEIPTS

Revenue:			
Use of Money and Property	\$	94,540	
Other Revenue		<u>78,141</u>	\$ <u>172,681</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>172,681</u>
Estimated Balance - July 1, 2025			<u>3,911,526</u>
RECOMMENDED ENDING BALANCE - June 30, 2026			<u><u>\$ 4,084,207</u></u>

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

SURFACE TRANSPORTATION PROGRAM FUND SUMMARY - FUND 3006

RECEIPTS

Revenue:

Intergovernmental	\$	1,248,748	
Use of Money and Property		<u>97,490</u>	\$ <u>1,346,238</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>1,346,238</u>
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EXPENDITURES

Transfer Out:

Streets and Signals CIP			<u>5,531,522</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			<u>(4,185,284)</u>
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Estimated Balance - July 1, 2025			<u>4,185,284</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$		<u><u>0</u></u>
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The Surface Transportation Program (STP) Fund is used to account for the collection and disbursement of funds locally apportioned by the Federal Intermodal Surface Transportation Efficiency Act (ISTEA). STP exchange funds are to be used for transportation-related projects.

LOCAL TRANSPORTATION FUND SUMMARY - FUND 3007

RECEIPTS

Revenue:

Use of Money and Property	\$ 28,470
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

28,470

EXPENDITURES

Transfers Out:

Streets and Signals CIP	906,493
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(878,023)

Estimated Balance - July 1, 2025

878,023

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

FACILITIES ROADWAY FUND SUMMARY - FUND 3500

RECEIPTS

Revenue:

Charges For Services	\$	18,717	
Use of Money and Property		<u>233,080</u>	\$ 251,797

Transfers In:

Streets & Signals			<u>36,218</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>288,015</u>
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EXPENDITURES

Transfer Out:

Streets/Signals CIP		<u>1,657,844</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>1,657,844</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,369,829)
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Estimated Balance - July 1, 2025		<u>9,952,935</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>8,583,106</u></u>
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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 3505.

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

FACILITIES TRAFFIC SIGNALS FUND SUMMARY - FUND 3501

RECEIPTS

Revenue:

Charges For Services	\$	1,265	
Use of Money and Property		9,780	\$ 11,045
		<u> </u>	<u> </u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>11,045</u>
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Estimated Balance - July 1, 2025	<u>421,851</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	<u><u>\$ 432,896</u></u>
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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 3506.

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

FACILITIES FIRE FUND SUMMARY - FUND 3502

RECEIPTS

Revenue:

Charges For Services	\$	464,961	
Use of Money and Property		<u>50,420</u>	\$ <u>515,381</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>515,381</u>
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	19,129	
Interdepartment Direct Cost Reimbursement	<u>3,597</u>	22,726

Transfer Out:

Public Safety CIP		<u>1,000,000</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>1,022,726</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(507,345)
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Estimated Balance - July 1, 2025	<u>2,420,789</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>1,913,444</u></u>
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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 3507.

FACILITIES POLICE FUND SUMMARY - FUND 3503

RECEIPTS

Revenue:

Charges For Services	\$	355,624	
Use of Money and Property		<u>76,980</u>	\$ <u>432,604</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>432,604</u>
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	14,631	
Interdepartmental Direct Service Cost	<u>3,597</u>	18,228

Transfer Out:

Public Safety CIP		<u>3,446</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>21,674</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		410,930
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Estimated Balance - July 1, 2025		<u>3,443,299</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>3,854,229</u></u>
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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 3508.

FACILITIES PARKS FUND SUMMARY - FUND 3504

RECEIPTS

Revenue:

Charges For Services	\$	1,367,854	
Use of Money and Property		47,420	\$ 1,415,274
			<hr/>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,415,274

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	56,275	
Interdepartment Direct Cost Reimbursement	3,597	59,872
		<hr/>

Transfers Out:

Parks and Community Services CIP		807,921
		<hr/>

TOTAL APPROPRIATIONS AND TRANSFERS

867,793

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

547,481

Estimated Balance - July 1, 2025

2,855,164

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 3,402,645

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 3504.

FACILITIES ROADWAY DEVELOPER FUND SUMMARY - FUND 3505

RECEIPTS

Revenue:

Charges For Services	\$	18,717	
Use of Money and Property		<u>149,090</u>	\$ 167,807

Transfers In:

Streets & Signals			<u>8,000</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>175,807</u>
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EXPENDITURES

Transfer Out:

Streets & Signals CIP			<u>65,885</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>65,885</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		109,922
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Estimated Balance - July 1, 2025		<u>7,387,755</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>7,497,677</u></u>
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The Facilities Roadway Developer Fund is used to account for the facilities fees collected for the project category Roadways, Bridges and Railroad Crossing to be used for developer reimbursement of PFFP installed improvements.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for city installation of public improvements are accounted for in Fund 3500.

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

FACILITIES TRAFFIC SIGNALS DEVELOPER FUND SUMMARY - FUND 3506

RECEIPTS

Revenue:

Charges For Services	\$	1,265	
Use of Money and Property		5,410	\$ 6,675

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			6,675
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EXPENDITURES

Transfer Out:

Streets/Signals CIP			0
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TOTAL APPROPRIATIONS AND TRANSFERS			0
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			6,675
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Estimated Balance - July 1, 2025			196,378
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$		203,053
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The Facilities Traffic Signals Developer Fund is used to account for the facilities fees collected for the project category Traffic Signals to be used for developer reimbursement of PFFP.

On June 1, 1998, the City Council adopted Ordinance No. 1989 which approved a Public Facilities Financing Plan (PFFP) and adopted public facilities impact fees. It further directed that staff account for the collection of fees into five project categories. The fees designated for city installation of public improvements are accounted for in Fund 3501.

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

FACILITIES FIRE DEVELOPER FUND SUMMARY - FUND 3507

RECEIPTS

Revenue:

Charges For Services	\$	464,961	
Use of Money and Property		67,690	\$ 532,651

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>532,651</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		3,597
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Transfer Out:

Public Safety CIP		<u>937,084</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>940,681</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(408,030)
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Estimated Balance - July 1, 2025		<u>3,126,967</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>2,718,937</u></u>
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The Facilities Fire Developer Fund is used to account for the facilities fees collected for the project category Fire to be used for developer reimbursement of PFFP installed improvements.

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

FACILITIES POLICE DEVELOPER FUND SUMMARY - FUND 3508

RECEIPTS

Revenue:

Charges For Services	\$	355,624	
Use of Money and Property		<u>59,840</u>	\$ <u>415,464</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

415,464

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement	3,597
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Transfer Out:

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

7,043

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

408,421

Estimated Balance - July 1, 2025

2,756,522

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 3,164,943

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 3503.

FACILITIES PARKS DEVELOPER FUND SUMMARY - FUND 3509

RECEIPTS

Revenue:

Charges For Services	\$	1,367,854	
Use of Money and Property		24,990	\$ 1,392,844

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,392,844</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		<u>3,597</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>3,597</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		1,389,247
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Estimated Balance - July 1, 2025		<u>2,053,475</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>3,442,722</u></u>
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The Facilities Parks Developer Fund is used to account for the facilities fees collected for the project category Parks, Recreation and Bikeways to be used for developer reimbursements of PFFP installed improvements.

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

FACILITIES PUBLIC WORKS CORPORATION YARD FUND SUMMARY - FUND 3510

RECEIPTS

Revenue:

Charges For Services	\$	53,285	
Use of Money and Property		610	\$ 53,895

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

53,895

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement		2,192	
Interdepartmental Direct Cost Reimbursement		3,597	5,789

TOTAL APPROPRIATIONS AND TRANSFERS

5,789

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

48,106

Estimated Balance - July 1, 2025

58,396

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 106,502

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 3511.

FACILITIES PUBLIC WORKS CORPORATION YARD DEVELOPER FUND SUMMARY - FUND 3511

RECEIPTS

Revenue:

Charges For Services	\$	53,285	
Use of Money and Property		690	\$ 53,975

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

53,975

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		3,597
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TOTAL APPROPRIATIONS AND TRANSFERS

3,597

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

50,378

Estimated Balance - July 1, 2025

64,390

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 114,768

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

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

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

FACILITIES INFORMATION TECHNOLOGY FUND SUMMARY - FUND 3512

RECEIPTS

Revenue:

Charges For Services	\$	41,295	
Use of Money and Property		430	41,725

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			41,725
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement		1,699	
Interdepartmental Direct Cost Reimbursement		3,597	5,296

TOTAL APPROPRIATIONS AND TRANSFERS			5,296
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			36,429
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Estimated Balance - July 1, 2025			43,071
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$		79,500
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The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

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

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

FACILITIES INFORMATION TECHNOLOGY DEVELOPER FUND SUMMARY - FUND 3513

RECEIPTS

Revenue:

Charges For Services	\$	41,295	
Use of Money and Property		510	\$ 41,805

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>41,805</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		<u>3,597</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>3,597</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		38,208
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Estimated Balance - July 1, 2025		<u>47,761</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>85,969</u></u>
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The Facilities Information Technology Fund is used to account for the facilities fees collected for the project category Information Technology to be used for the installation of smart city information technology infrastructure.

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

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

FACILITIES ADMINISTRATION FEE FUND SUMMARY - FUND 3514

RECEIPTS

Revenue:

Charges For Services	\$	202,364
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		202,364
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EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	\$	67,431	
Interdepartmental Direct Cost Reimbursement		21,585	89,016

TOTAL APPROPRIATIONS AND TRANSFERS		89,016
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		113,348
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Estimated Balance - July 1, 2025		59,714
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	173,062
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The Facilities Administration Fee is used to account for 3% administrative fees collected associated with the eight categories of PFFP Fees. It is used by the City for administration, oversight, implementation and updates to the PFFP program, including administration of any credit and reimbursement agreements.

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

FACILITIES PUBLIC TRANSPORTATION FUND SUMMARY - FUND 3515

RECEIPTS

Revenue:

Charges For Services	\$	1,088,504	
Use of Money and Property		13,880	\$ 1,102,384

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,102,384

EXPENDITURES

Recommended Appropriations:

Administrative Reimbursement	44,782	
Interdepartmental Direct Cost Reimbursement	3,597	48,379

TOTAL APPROPRIATIONS AND TRANSFERS

48,379

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,054,005

Estimated Balance - July 1, 2025

1,358,033

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 2,412,038

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

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

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

FACILITIES PUBLIC TRANSPORTATION DEVELOPER FUND SUMMARY - FUND 3516

RECEIPTS

Revenue:

Charges For Services	\$	1,088,504	
Use of Money and Property		14,960	\$ 1,103,464

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,103,464

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Cost Reimbursement		3,597
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TOTAL APPROPRIATIONS AND TRANSFERS

3,597

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

1,099,867

Estimated Balance - July 1, 2025

1,428,010

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 2,527,877

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

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

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

MAINTENANCE DISTRICTS FUND SUMMARY - FUNDS 4000-4039

RECEIPTS

Revenue:

Fines, Forfeitures and Assessments	\$	1,073,516
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Transfers In:

General Fund	\$	55,734	
CFD		9,564	65,298

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>1,138,814</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	7,457	
Materials, Supplies, and Services	995,196	
Pump Replacement Fee	<u>25,453</u>	1,028,106

Interdepartmental Direct Cost Reimbursement	132,116	
Administrative Reimbursement	<u>19,675</u>	151,791

Transfer Out:

Facilities		<u>31,172</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>1,211,069</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(72,255)
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Estimated Balance - July 1, 2025		<u>2,237,819</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		2,165,564
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Capital Projects - New	7,100	
- Carryover	<u>199,616</u>	<u>206,716</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>1,958,848</u></u>
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The Maintenance Districts Fund is used to account for the payment of the whole or any part of the costs and expenses of maintaining and operating any public improvements which are local in nature, payable from annual benefit assessments apportioned among the several lots or parcels of property within the maintenance district. Funding comes from owners of individual parcels benefiting from the maintenance and operation of the public improvements.

MAINTENANCE DISTRICTS PUMP REPLACEMENT FUND - FUND 4499

RECEIPTS

Revenue:

Charges For Services	\$	25,453	
Use of Money and Property		<u>15,040</u>	\$ <u>40,493</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

40,493

EXPENDITURES

Recommended Appropriations:

Acquisitions		<u>672,640</u>
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TOTAL APPROPRIATION AND TRANSFERS

672,640

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(632,147)

Estimated Balance - July 1, 2025

632,147

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

COMMUNITY FACILITIES DISTRICT FORMATION FUND SUMMARY - FUND 4500

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	<u>346,905</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(346,905)
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Estimated Balance - July 1, 2025		<u>346,905</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Community Facilities District Formation Fund is used to account for the cost of annexing developments into the CFD.

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

COMMUNITY FACILITIES DISTRICT ADMINISTRATION FUND SUMMARY - FUND 4501

RECEIPTS

Revenue:

Special Tax	\$ 100,271
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Transfers In:

CFD Services	29
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>100,300</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,893
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Transfers Out:

General Fund	96,693
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>101,586</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(1,286)
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Estimated Balance - July 1, 2025	<u>1,286</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	<u><u>\$ 0</u></u>
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The Community Facilities District Administration Fund is used to account for the city administration of the special tax payments for certain public services including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY FIRE FUND SUMMARY - FUND 4502

RECEIPTS

Revenue:

Special Tax	\$ 1,288,149
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Transfers In:

CFD Service	<u>374</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>1,288,523</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	\$ 1,044,034	
Materials, Supplies and Services	156,737	
Acquisitions	<u>6,493</u>	1,207,264
Interdepartmental Direct Service Cost	4,893	
Administrative Reimbursement	<u>167,773</u>	<u>172,666</u>

TOTAL APPROPRIATION AND TRANSFERS	<u>1,379,930</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(91,407)
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Estimated Balance - July 1, 2025	<u>91,407</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	<u><u>\$ 0</u></u>
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The Community Facilities District Public Safety Fire Fund is used to account for certain public services including public safety (e.g. fire protection), and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY POLICE FUND SUMMARY - FUND 4503

RECEIPTS

Revenue:

Special Tax	\$ 2,611,989
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Transfers In:

CFD Service	760
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,612,749

EXPENDITURES

Recommended Appropriations:

Salaries	\$ 2,303,773	
Materials, Supplies and Services	181,904	
Acquisitions	30,500	2,516,177

Interdepartmental Direct Service Cost	4,893	
Administrative Reimbursement	335,726	340,619

Transfers Out:

Fleet Replacement		464,000
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TOTAL APPROPRIATION AND TRANSFERS

3,320,796

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(708,047)

Estimated Balance - July 1, 2025

989,210

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 281,163

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

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

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

RECEIPTS

Revenue:

Special Tax	\$ 291,284
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Reimbursements:

Interdepartmental Direct Service Cost Reimbursement	<u>7,711</u>
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Transfers In:

CFD Bellevue Ranch East	\$ 17,473	
CFD Compass Pointe	109,771	
CFD Sandcastle	73,939	
CFD Moraga	46,423	
CFD Service	<u>85</u>	<u>247,691</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>546,686</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	292,275	
Materials, Supplies and Services	<u>330,386</u>	622,661

Interdepartmental Direct Service Cost	4,893
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Transfer Out:

Facilities	<u>4,279</u>
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TOTAL APPROPRIATION AND TRANSFERS	<u>631,833</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(85,147)
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Estimated Balance - July 1, 2025	<u>85,147</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Community Facilities District Public Works Parks Maintenance Fund is used to account for certain public services including park maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT STREET TREES FUND SUMMARY - FUND 4505

RECEIPTS

Revenue:

Special Tax	\$ 143,041
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Transfers In:

CFD Services	<u>43</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>143,084</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,893
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Transfers Out:

Refuse	<u>143,056</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>147,949</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(4,865)
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Estimated Balance - July 1, 2025	<u>4,865</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	<u><u>\$ 0</u></u>
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The Community Facilities District Street Trees Fund is used to account for certain public services including parkway and street tree maintenance, and other services authorized, including costs of personnel and equipment replacement and maintenance that are likely to benefit the property.

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

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

RECEIPTS

Revenue:

Special Tax	\$ 330,056
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Transfers In:

CFD Service	96
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

330,152

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,893
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Transfers Out:

CFD Bellevue East	\$ 47,938
CFD Compass Pointe Apts	16,168
CFD Sandcastle	15,775
CFD Bright Development	9,911
CFD Merced Renaissance	11,430
CFD Big Valley	380
CFD Bellevue West	58,658
CFD University Park Imp	6,344
CFD Tuscany	4,346
CFD Provance Imp	10,007
CFD Alfarata Ranch	567
CFD Franco	10,268
CFD Cottages Imp	3,524
CFD Tuscany East	2,266
CFD Hartley Crossing	1,338
CFD Crossing at River Oaks	992
CFD Mohammed Apts	1,539
CFD Sunnyview Apts	4,994
CFD University Park II	6,081
CFD Moraga	24,544
CFD Mission Ranch	5,437
CFD Cypress Terrance 6&7	11,666
CFD Cypress East	4,793
CFD Meadows	3,455
CFD Lantana Estates	7,548
CFD Meadows #2	663
CFD Paseo	1,811
CFD Highland Park	2,976
CFD Mansionette Estates #5	946
CFD Compass Pointe Apts	4,361
CFD Merced Station	12,019
CFD Merced Gateway Park	14,196
CFD Stoneridge South	8,023
CFD Compass Pointe II	11,246
CFD Stoneridge South A	424
CFD Sage Creek	3,948
CFD The Hub	8,904
	<u>339,486</u>

TOTAL APPROPRIATIONS AND TRANSFERS

344,379

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(14,227)

Estimated Balance - July 1, 2025

14,227

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT DEVELOPMENT SERVICES FUND SUMMARY - FUND 4507

RECEIPTS

Revenue:

Special Tax	\$	88,546
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Transfers In:

CFD Service		<u>26</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>88,572</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost		4,893
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Transfers Out:

Development Services		<u>85,225</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>90,118</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,546)
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Estimated Balance - July 1, 2025		<u>1,546</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Community Facilities District Development Services Fund is used to account for certain public services including costs of personnel that are likely to benefit the property.

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

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

RECEIPTS

Revenue:

Special Tax	\$ 217,810
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Transfers In:

CFD Service	63
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>217,873</u>
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EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost	4,893
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Transfers Out:

Parks & Community Services	<u>224,497</u>
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TOTAL APPROPRIATIONS AND TRANSFERS	<u>229,390</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(11,517)
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Estimated Balance - July 1, 2025	<u>11,517</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	<u><u>\$ 0</u></u>
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The Community Facilities District Parks & Community Services Fund is used to account for certain public services including the organization and administration of youth and adult activities, and other services authorized, including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT AIRPORT FUND SUMMARY - FUND 4509

RECEIPTS

Revenue:

Special Tax \$ 71,366

Transfers In:

CFD Service 21

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

71,387

EXPENDITURES

Recommended Appropriations:

Interdepartmental Direct Service Cost 4,893

Transfers Out:

Airport 67,331

TOTAL APPROPRIATIONS AND TRANSFERS

72,224

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(837)

Estimated Balance - July 1, 2025

837

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

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

COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND SUMMARY - FUND 4510-4559

RECEIPTS

Revenue:

Special Tax		\$ 2,867,878
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Transfers In:

CFD Street Maintenance	\$ 339,486	
CFD Services	<u>1,777</u>	<u>341,263</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>3,209,141</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	2,692,368	
Debt Services	27,429	
Interdepartmental Direct Service Cost	<u>139,379</u>	<u>2,859,176</u>

Transfers Out:

CFD-Parks Maintenance	247,606	
Maintenance District	9,564	
Facilities	<u>51,482</u>	<u>308,652</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>3,167,828</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>41,313</u>
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Estimated Balance - July 1, 2025		<u>8,975,387</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		<u>9,016,700</u>
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Capital Projects - New	0	
- Carryover	<u>500,455</u>	<u>500,455</u>

RECOMMENDED ENDING BALANCE - June 30, 2026		<u><u>\$ 8,516,245</u></u>
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The Community Facilities District Maintenance Fund is used to account for certain public services and maintenance, including landscape, storm drain, and flood control services, and other services authorized, including costs of the administrator and equipment replacement and maintenance that are likely to benefit the property.

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

PROPERTY BASED IMPROVEMENT DISTRICT-DOWNTOWN FUND SUMMARY - FUND 4950

RECEIPTS

Revenue:

Fines, Forfeitures and Assessments	\$	366,399	
Use of Money and Property		<u>5,420</u>	\$ 371,819

Transfers In:

General Fund	31,947	
Water System Ops	312	
Parking Authority	<u>34,642</u>	<u>66,901</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>438,720</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	436,720
Administrative Reimbursement	<u>2,000</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>438,720</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2025	<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Property Based Improvement District (PBID) Fund is used to account for funds received from agreed upon annual levy of assessments. It is a benefit assessment district designed to enhance safety, maintenance, and beautification programs, as well as promote the economic revitalization of the city's downtown.

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

TOURISM BUSINESS IMPROVEMENT DISTRICT FUND SUMMARY - FUND 4951

RECEIPTS

Revenue:

Fines, Forfeitures and Assessments	\$ 430,500
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	430,500
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	596,094
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Administrative Reimbursement	2,000
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TOTAL APPROPRIATIONS AND TRANSFERS	598,094
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(167,594)
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Estimated Balance - July 1, 2025	167,594
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ 0
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The Tourism Business Improvement District (TBID) Fund is used to account for funds received from agreed upon annual assessment, a 2% of gross short-term room rental revenues receipt. It is a benefit assessment district designed to fund activities that vitalize the hospitality industry and promote tourism and destination activities.

On December 2, 2024, the City Council adopted Resolution No. 2024-92 forming the Tourism Business Improvement District and starting assessments in fiscal year 2024-25 pursuant to the Property and Business Improvement District Law of 1994.

PARKS & COMMUNITY SERVICE CIP FUND SUMMARY - FUND 5000

RECEIPTS

Revenue:

Intergovernmental	\$	1,098,181	
Use of Money and Property		4,920	
Other Revenue		292,077	\$ 1,395,178
		<u> </u>	

Transfers In:

General Fund		375	
Facilities Parks		807,921	808,296
		<u> </u>	<u> </u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

2,203,474

Estimated Balance - July 1, 2025

222,140

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

2,425,614

Capital Projects - New

320,972

- Carryover

2,104,642

2,425,614

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

PARK RESERVE FUND SUMMARY - FUND 5001

RECEIPTS

Revenue:

Intergovernmental	\$	700,000	
Charges For Services		7,095	
Use of Money and Property		<u>21,220</u>	\$ <u>728,315</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>728,315</u>
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Estimated Balance - July 1, 2025	<u>1,007,574</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	1,735,889
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Capital Projects - New	46,139	
- Carryover	<u>1,689,750</u>	<u>1,735,889</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>
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The Park Reserve Fund is used to account for in-lieu fees collected and deposited into this fund, which may only be used for the purpose of acquiring necessary land and developing new or rehabilitating existing park or recreational facilities reasonably related to serving the subdivision.

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

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

MEASURE V REGIONAL PROJECT FUND SUMMARY - FUND 5002

RECEIPTS

Revenue:

General Sales and Use	\$	<u>7,612,215</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		7,612,215
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Estimated Balance - July 1, 2025		<u>0</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		7,612,215
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Capital Projects - New	\$	0		
- Carryover		<u>7,612,215</u>		<u>7,612,215</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Measure V Regional Project Fund is used to account for funding from a ½ cent transportation sales tax approved by voters of Merced County in November 2016 and sunsets in 2047. Funding is allocated by the Eastside Regional Projects Committee through the Merced County Association of Governments. The funding is to be used for Regional Transportation projects that are located on the State Highway System or Regional Road System that are in or serve more than one jurisdiction.

AIRPORT INDUSTRIAL PARK CAPITAL PROJECT FUND SUMMARY - FUND 5003

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>16,130</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>16,130</u>
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EXPENDITURES

Recommended Appropriations:

Materials and Supplies		800
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Transfers Out:

Airport CIP		<u>1,690</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>2,490</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		13,640
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Estimated Balance - July 1, 2025		<u>401,450</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		415,090
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Capital Projects - New	123,577	
-Carryover	<u>291,513</u>	<u>415,090</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Airport Industrial Park Capital Project Fund is used to account for projects to develop industrial parcels at the Airport with adequate water, electrical power, telephone, and streetlights and provide for remediation of contaminated soil.

PUBLIC SAFETY CAPITAL PROJECT FUND SUMMARY - FUND 5004

RECEIPTS

Revenue:

Use of Money and Property	\$	223,670	
Other Revenue		<u>1,147,127</u>	\$ 1,370,797

Transfers In:

Facilities Fire City	1,000,000	
Facilities Fire Developer	937,084	
Facilities Police City	3,446	
Facilities Police Developer	<u>3,446</u>	<u>1,943,976</u>

CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS		3,314,773
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Estimated Balance - July 1, 2025		<u>9,030,641</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		12,345,414
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Capital Projects - New	570,821	
- Carryover	<u>11,774,593</u>	<u>12,345,414</u>

RECOMMENDED ENDING BALANCE - June 30, 2026		\$ <u><u>0</u></u>
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The Public Safety Capital Project Fund is used to account for the costs of new fire stations and new police stations.

STREETS AND SIGNALS CAPITAL IMPROVEMENT PROJECT FUND SUMMARY - FUND 5005

RECEIPTS

Revenue:			
	Intergovernmental	\$ 1,717,768	
	Charges for Services	6,659	
	Use of Money and Property	17,872	\$ 1,742,299
Transfers In:			
	General Fund	50,000	
	Local Transportation	906,493	
	STP	5,531,522	
	2030 Gas Tax Fund	4,635,680	
	Facilities Roadway City	1,657,844	
	Facilities Roadway Developer	65,885	12,847,424
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			14,589,723

EXPENDITURES

Recommended Appropriations:			
	Materials, Supplies, and Services	7,756	
	Acquisitions	47,841	55,597
Transfers Out:			
	Facility Fund		44,218
TOTAL APPROPRIATION AND TRANSFERS			99,815

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			14,489,908
Estimated Balance - July 1, 2025			818,661
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			15,308,569
Capital Projects - New	4,526,743		
-Carryover	10,781,826		15,308,569
RECOMMENDED ENDING BALANCE - June 30, 2026		\$	0

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

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

AIRPORT CIP FUND SUMMARY - FUND 5006

RECEIPTS

Revenue:

Transfers In:

Economic Development Opportunity	\$	538,539	
Airport Industrial Park		1,690	
Airport Fund		110,000	\$ 650,229

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

650,229

Estimated Balance - July 1, 2025

8,837

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

659,066

Capital Projects - New

8,784

-Carryover

650,282

659,066

RECOMMENDED ENDING BALANCE - June 30, 2026

\$

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 5007

RECEIPTS

Revenue:

Use of Money and Property	\$	23,140
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Transfers In:

Water		<u>250,000</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		273,140
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Estimated Balance - July 1, 2025		<u>1,023,978</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,297,118
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Capital Projects - New	\$	1,236,229	
Carryover		<u>60,889</u>	<u>1,297,118</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The PCE Clean Up Fund is used to account for capital projects relating to Perchloroethylene (PCE) remediation.

MTBE SETTLEMENT FUND SUMMARY - FUND 5008

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>44,770</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		44,770
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Estimated Balance - July 1, 2025		<u>1,821,197</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,865,967
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Capital Projects - New	\$	1,865,967	
Carryover		<u>0</u>	<u>1,865,967</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The MTBE Settlement Fund is used to account for costs and capital projects relating to Methyl Tertiary Butyl Ether remediation.

LMI HOUSING CIP FUND SUMMARY- FUND 5009

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>730</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	730
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Estimated Balance - July 1, 2025	<u>29,799</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	30,529
--	---------------

Capital Projects - New	\$	30,529	
Carryover		<u>0</u>	<u>30,529</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The LMI Housing Capital Improvement Projects Fund is used to account for capital projects relating to Low to Moderate Income Housing.

WASTEWATER SYSTEM FUND SUMMARY - FUND 6000

RECEIPTS

Revenue:

Intergovernmental	\$	4,925,009	
Charges For Services		20,387,175	
Use of Money and Property		2,562,507	
Other Revenue		<u>403,400</u>	\$ 28,278,091

Reimbursements:

Interdepartmental Direct Service			144,006
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Transfers In:

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

28,642,440

EXPENDITURES

Recommended Appropriations:

Salaries	7,051,946	
Materials, Supplies, and Services	10,861,994	
Acquisitions	5,972	
Debt Service	<u>1,792,321</u>	<u>19,712,233</u>

Administrative Reimbursement	1,565,418	
Interdepartmental Direct Service Cost	<u>1,270,300</u>	<u>2,835,718</u>

Transfers Out:

Support Service		<u>25,830</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

22,573,781

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

6,068,659

Estimated Balance - July 1, 2025

52,946,913

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

59,015,572

Capital Projects - New	6,932,802	
-Carryover	<u>28,178,830</u>	<u>35,111,632</u>

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 23,903,940

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

WATER SYSTEM FUND SUMMARY - FUND 6001

RECEIPTS

Revenue:

Charges For Services	\$	15,099,014	
Use of Money and Property		858,300	
Other Revenue		<u>21,500</u>	\$ 15,978,814

Transfers In:

Fleet Replacement			<u>131,922</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

16,110,736

EXPENDITURES

Recommended Appropriations:

Salaries	5,129,173	
Materials, Supplies, and Services	8,203,754	
Acquisitions	<u>523,972</u>	13,856,899
Administrative Reimbursement	1,152,910	
Interdepartmental Direct Service Cost	<u>1,718,349</u>	2,871,259

Transfers Out:

Fleet Replacement	270,000	
Support Service	19,475	
PBID	312	
PCE Clean Up CIP	<u>250,000</u>	<u>539,787</u>

TOTAL APPROPRIATIONS AND TRANSFERS

17,267,945

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,157,209)

Estimated Balance - July 1, 2025

34,619,323

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

33,462,114

Capital Projects - New

3,806,202

- Carryover

11,618,534

15,424,736

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 18,037,378

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

REFUSE FUND SUMMARY - FUND 6002

RECEIPTS

Revenue:

Intergovernmental	\$	20,000	
Charges For Services		24,506,600	
Use of Money and Property		635,400	\$ 25,162,000

Reimbursements:

Interdepartmental Direct Service Cost			31,350
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Transfers In:

CFD Streets			143,056
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

25,336,406

EXPENDITURES

Recommended Appropriations:

Salaries	8,992,071	
Materials, Supplies, and Services	12,155,636	
Acquisitions	140,091	21,287,798

Administrative Reimbursement	1,632,270	
Interdepartmental Direct Service Cost	946,310	2,578,580

Transfers Out:

Fleet Replacement	225,000	
Support Service	27,199	
Wastewater	220,343	472,542

TOTAL APPROPRIATIONS AND TRANSFERS

24,338,920

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

997,486

Estimated Balance - July 1, 2025

25,313,858

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

26,311,344

Capital Projects - New	1,048,720	
- Carryover	3,578,326	4,627,046

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 21,684,298

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

AIRPORT FUND SUMMARY - FUND 6003

RECEIPTS

Revenue:

Taxes	\$	46,000	
Charges for Services		128,638	
Use of Money and Property		407,403	\$ 582,041

Transfers In:

General Fund		367,633	
CFD Airport		67,331	434,964

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

1,017,005

EXPENDITURES

Recommended Appropriations:

Salaries		484,836	
Materials, Supplies, and Services		367,120	851,956

Administrative Reimbursement		79,541	
Interdepartmental Direct Service Cost		135	79,676

Transfers Out:

Airport CIP		110,000	
Support Service		1,060	
Facilities		10,738	121,798

TOTAL APPROPRIATIONS AND TRANSFERS

1,053,430

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(36,425)

Estimated Balance - July 1, 2025

36,425

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 6004

RECEIPTS

Revenue:			
Charges For Services	\$	982,362	
Use of Money and Property		304,270	\$ 1,286,632
			<hr/>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			1,286,632
Estimated Balance - July 1, 2025			11,701,761
			<hr/>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			12,988,393
Capital Projects - New		10,183,860	
Carryover		170,169	10,354,029
			<hr/>
RECOMMENDED ENDING BALANCE - June 30, 2026			\$ 2,634,364
			<hr/> <hr/>

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

WASTEWATER TREATMENT PLANT COMPONENT FUND SUMMARY -FUND 6005

RECEIPTS

Revenue:

Charges For Services	\$	4,878,352	
Use of Money and Property		<u>442,860</u>	\$ 5,321,212

Transfers In:

Wastewater Systems			<u>147,762</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

5,468,974

EXPENDITURES

Recommended Appropriations:

Debt Service-Principal		984,306	
Supplies & Services		<u>97,917</u>	<u>1,082,223</u>

TOTAL APPROPRIATIONS AND TRANSFERS

1,082,223

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

4,386,751

c Estimated Balance - July 1, 2025

20,655,366

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

25,042,117

Capital Projects - New

9,362,479

-Carryover

7,978,128

17,340,607

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 7,701,510

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

WASTEWATER REVOLVING FUND SUMMARY - FUND 6006

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>3,550</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>3,550</u>
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EXPENDITURES

Transfers Out:

Wastewater Treatment Plant Component		147,762
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(144,212)
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Estimated Balance - July 1, 2025		<u>144,212</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Wastewater Revolving Fund to account for low cost loans for property owners of owner-occupied homes meeting certain criteria to hook up to the sewer line.

RESTRICTED WATER SYSTEM FUND SUMMARY - FUND 6007

RECEIPTS

Revenue:			
Charges For Services	\$	2,667,868	
Use of Money and Property		<u>1,237,342</u>	\$ <u>3,905,210</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			3,905,210
 Estimated Balance - July 1, 2025			 <u>44,704,158</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			48,609,368
Capital Projects - New		29,871,387	
- Carryover		<u>12,881,280</u>	<u>42,752,667</u>
 RECOMMENDED ENDING BALANCE - June 30, 2026			 \$ <u><u>5,856,701</u></u>

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

RESTRICTED WATER MAINS FUND SUMMARY - FUND 6008

RECEIPTS

Revenue:		
Charges For Services	\$ 508,166	
Use of Money and Property	<u>223,700</u>	\$ <u>731,866</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		731,866
Estimated Balance - July 1, 2025		<u>9,629,702</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		10,361,568
Capital Projects - New	8,699,402	
- Carryover	<u>582,422</u>	<u>9,281,824</u>
RECOMMENDED ENDING BALANCE - June 30, 2026		\$ <u><u>1,079,744</u></u>

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

REFUSE CAPITAL EQUIPMENT FUND SUMMARY - FUND 6009

RECEIPTS

Revenue:

Charges for Services	\$	275,422	
Use of Money and Property		24,340	\$ 299,762

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	299,762
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	538,076
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(238,314)
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Estimated Balance - July 1, 2025	663,754
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ 425,440
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The Refuse Capital Equipment Fund is used to account for the accumulation of refuse charges on new growth and the purchase of refuse containers and equipment because of new growth.

PUBLIC WORKS ADMINISTRATION FUND SUMMARY - FUND 7000

RECEIPTS

Revenue:

Use of Money and Property	\$ 5,020
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Reimbursements:

Administrative Reimbursement	\$ 1,858,107	
Interdepartmental Direct Service	768,067	2,626,174

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,631,194</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	1,704,977	
Materials, Supplies, and Services	849,437	2,554,414

Interdepartmental Direct Service Cost		7,331
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Transfers Out:

Support Services	3,674	
Facilities	3,723	7,397

TOTAL APPROPRIATIONS AND TRANSFERS		<u>2,569,142</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		62,052
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Estimated Balance - July 1, 2025		<u>105,659</u>
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AVAILABLE FOR CAPITAL AND SPECIAL PROJECTS		<u>167,711</u>
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Capital Projects - New	165,500	
- Carryover	2,211	167,711

RECOMMENDED ENDING BALANCE - June 30, 2026		<u><u>\$ 0</u></u>
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The Public Works Administration Fund is used to account for administrative costs for all Public Works Operations, Safety Specialist and all Public Works clerical support.

LIABILITY INSURANCE FUND SUMMARY - FUND 7001

RECEIPTS

Revenue:

Charges for Services	\$	6,606,086	
Use of Money and Property		37,000	
Other Revenue		50,000	\$ 6,693,086

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>6,693,086</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services		6,982,695
Administrative Reimbursement	78,101	
Interdepartmental Direct Service Cost	225,625	303,726

Transfers Out:

General Fund		<u>736,218</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>8,022,639</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(1,329,553)</u>
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Estimated Balance - July 1, 2025		<u>3,801,523</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>2,471,970</u></u>
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The Liability Insurance Fund is used to account for all general liability and automobile insurance, claim awards, and the administration expenses associated with these programs. Money is budgeted in departmental operating accounts and then transferred during the year into this liability insurance fund from which expenses are actually paid out.

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

UNEMPLOYMENT INSURANCE FUND SUMMARY - FUND 7003

RECEIPTS

Revenue:

Charges for Services	\$ 101,092	
Use of Money and Property	10,300	\$ 111,392

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	111,392
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services	459,040
Administrative Reimbursement	10,338

TOTAL APPROPRIATIONS AND TRANSFERS	469,378
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(357,986)
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Estimated Balance - July 1, 2025	357,986
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ 0
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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.

WORKERS' COMPENSATION INSURANCE FUND SUMMARY - FUND 7002

RECEIPTS

Revenue:

Charges for Services	\$	5,052,977	
Other Revenue		<u>58,624</u>	\$ <u>5,111,601</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>5,111,601</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		5,477,761
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Administrative Reimbursement	121,455	
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Interdepartmental Direct Service Cost	<u>89,851</u>	<u>211,306</u>
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TOTAL APPROPRIATIONS AND TRANSFERS		<u>5,689,067</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(577,466)
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Estimated Balance - July 1, 2025		<u>577,466</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Workers' Compensation Insurance Fund is used to account for hospital, medical, and wage costs for employees injured on the job as well as the technical and clerical support for the administration of the Workers' Compensation programs.

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

EMPLOYEE BENEFITS FUND SUMMARY - FUND 7004

RECEIPTS

Revenue:

Charges For Services	\$	<u>14,553,828</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>14,553,828</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	\$	315,985	
Materials, Supplies, and Services		<u>14,232,519</u>	14,548,504

Administrative Reimbursement			252,151
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TOTAL APPROPRIATIONS AND TRANSFERS			<u>14,800,655</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(246,827)
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Estimated Balance - July 1, 2025			<u>246,827</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Employee Benefits Fund is used to account for the cost of health, long-term disability, life, dental, and vision insurance for employees and eligible retirees. Money is budgeted in departmental operating accounts and then transferred during the year into this employee benefit fund from which benefit payments are actually made.

FLEET MANAGEMENT FUND SUMMARY - FUND 7005

RECEIPTS

Revenue:

Intergovernmental	\$	6,000	
Charges For Services		6,924,069	
Use of Money and Property		20,570	
Other Revenue		<u>40,000</u>	\$ 6,990,639

Reimbursements:

Interdepartmental Direct Service Cost			<u>49,028</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

7,039,667

EXPENDITURES

Recommended Appropriations:

Salaries	2,094,716	
Materials, Supplies, and Services	4,722,624	
Acquisition	<u>53,000</u>	6,870,340

Administrative Reimbursement	397,759	
Interdepartmental Direct Service Charge	<u>61,359</u>	459,118

Transfer Out:

Support Service	7,347	
Fleet Replacement	84,000	
Facilities	<u>9,731</u>	101,078

TOTAL APPROPRIATIONS AND TRANSFERS

7,430,536

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(390,869)

Estimated Balance - July 1, 2025

470,869

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

80,000

Capital Projects - New

80,000

- Carryover

0

80,000

RECOMMENDED ENDING BALANCE - June 30, 2026

\$

0

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

FLEET REPLACEMENT FUND SUMMARY - FUND 7006

RECEIPTS

Revenue:

Charges For Services	\$	2,749,856	
Use of Money and Property		<u>441,248</u>	\$ 3,191,104

Transfer in :

General Fund			
Street and Light Maintenance		75,000	
CFD Police		464,000	
Water System Ops		270,000	
Refuse Operations		225,000	
Fleet Management		84,000	
Refuse Capital Equipment		<u>43,000</u>	<u>1,161,000</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>4,352,104</u>
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EXPENDITURES

Recommended Appropriations:		
Acquisitions		<u>3,255,715</u>

Transfers Out:		
Water		<u>131,922</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>3,387,637</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		964,467
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Estimated Balance - July 1, 2025		<u>17,616,372</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>18,580,839</u></u>
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The Fleet Replacement Fund is used to account for the funding of the replacement of City Vehicles.

FACILITIES MAINTENANCE AND OPERATIONS FUND SUMMARY - FUND 7007

RECEIPTS

Revenue:

Charges For Services	\$	2,752,529	
Use of Money and Property		137,121	
Other Revenue		<u>10,000</u>	\$ 2,899,650

Reimbursements:

Interdepartmental Direct Service Cost			140,224
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Transfer In:

General Fund	150,828	
Street Maintenance	329,723	
Parks & Recreation	9,130	
Public Works Admin	3,723	
Measure C	577	
Bell Station	8,095	
Maintenance District	31,172	
CFD PW Parks Maintenance	4,279	
CFD Improvement Area	51,482	
Airport	10,738	
Fleet Management	<u>9,731</u>	<u>609,478</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

3,649,352

EXPENDITURES

Recommended Appropriations:

Salaries	1,573,973	
Materials, Supplies, and Services	1,246,567	
Debt Service	<u>690,356</u>	<u>3,510,896</u>
Administrative Reimbursement	137,206	
Interdepartmental Direct Service Cost	<u>31,449</u>	<u>168,655</u>

Transfers Out:

Fleet Replacement		<u>43,000</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

3,722,551

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(73,199)

Estimated Balance - July 1, 2025

167,831

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

94,632

Capital Projects - New	65,000	
-Carryover	<u>29,632</u>	<u>94,632</u>

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

SUPPORT SERVICES FUND SUMMARY - FUND 7008

RECEIPTS

Revenue:

Charges For Services	\$	4,943,366	
Use of Money and Property		<u>62,020</u>	\$ 5,005,386

Reimbursements:

Interdepartmental Direct Service Cost			203,139
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Transfers In:

General Fund	75,118	
Development Services	9,228	
Street Maintenance & Streetlight	4,883	
Public Works	3,674	
Measure "C"	12,652	
Housing Admin	5,428	
Vehicle Abatement	192	
Airport	1,060	
Wastewater	25,830	
Water System	19,475	
Refuse	27,199	
Fleet Management	7,347	
Parking Authority	1,190	<u>193,276</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

5,401,801

EXPENDITURES

Recommended Appropriations:

Salaries	2,715,457	
Materials, Supplies, and Services	1,196,350	
Acquisitions	<u>1,764,306</u>	5,676,113

Administrative Reimbursement		<u>191,234</u>
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TOTAL APPROPRIATIONS AND TRANSFERS

5,867,347

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(465,546)

Estimated Balance - July 1, 2025

1,929,684

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

1,464,138

Capital Projects - New

335,000

- Carryover

1,129,138

1,464,138

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 0

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

COMPUTER REPLACEMENT AND MAINTENANCE FUND SUMMARY - FUND 7009

RECEIPTS

Revenue:

Charges For Services	\$	474,629	
Use of Money and Property		<u>28,780</u>	\$ <u>503,409</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u><u>503,409</u></u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		15,912	
Acquisitions		<u>1,184,056</u>	<u>1,199,968</u>

TOTAL APPROPRIATIONS AND TRANSFERS			<u><u>1,199,968</u></u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(696,559)
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Estimated Balance - July 1, 2025			<u>696,559</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$		<u><u>0</u></u>
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The PC Replacement Fund is used to account for the funding of the repair, licensing, and replacement of the City's investment in personal computers, printers, plotters, scanners, servers, and other peripherals.

NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 8000

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	38,860
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Administrative Reimbursement		529
		<hr/>

TOTAL APPROPRIATION AND TRANSFERS		39,389
		<hr/>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(39,389)
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Estimated Balance - July 1, 2025		39,389
		<hr/>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$	0
		<hr/> <hr/>

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

FAHREN'S PARK DEBT SERVICE FUND SUMMARY - FUND 8003

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	\$	9,088
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Administrative Reimbursement		<u>124</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>9,212</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(9,212)
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Estimated Balance - July 1, 2025		<u>9,212</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Fahren's Park Debt Service Fund is used to account for the debt service for the Fahren's Park Assessment District. The bonds will be paid off on September 2, 2022.

BELLEVUE RANCH DEVELOPMENT EAST CFD FUND SUMMARY- FUND 8004

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>621,227</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>621,227</u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	455,000	
- Interest		141,864	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>16,050</u>	616,914
Administrative Reimbursement		1,661	
Cost Reimbursement		<u>2,202</u>	<u>3,863</u>

TOTAL APPROPRIATION AND TRANSFERS		<u>620,777</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		450
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Estimated Balance - July 1, 2025		<u>271,133</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>271,583</u></u> (1)
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The Bellevue Ranch Development East Fund is used to account for the debt service for the Bellevue Ranch Development Assessment District.

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

UNIVERSITY CAPITAL CHARGE FUND SUMMARY - FUND 8005

RECEIPTS

Revenue:

Charges for Services	\$	536,875
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	536,875
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	400,000	
- Interest		124,493	
- Trustee Fees		12,382	536,875

TOTAL APPROPRIATION AND TRANSFERS	536,875
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	0
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Estimated Balance - July 1, 2025	0
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ 0
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The University Capital Charge Fund is used to account for the charges paid by UC Merced to amortize the loan from the infrastructure bank for installation of water and sewer lines to the campus.

BELLEVUE RANCH DEVELOPMENT WEST CFD FUND SUMMARY - FUND 8006

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>465,951</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>465,951</u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	300,000	
- Interest		140,983	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>15,944</u>	460,927
Administrative Reimbursement		1,259	
Cost Reimbursement		<u>2,886</u>	<u>4,145</u>

TOTAL APPROPRIATION AND TRANSFERS		<u>465,072</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	879
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Estimated Balance - July 1, 2025	<u>212,280</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>213,159 (1)</u></u>
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The Bellevue Ranch Development West Fund is used to account for the debt service for the 'Bellevue Ranch Development Assessment District.

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

MORAGA DEVELOPMENT CFD FUND SUMMARY - FUND 8007

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	<u>336,510</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u><u>336,510</u></u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	\$	230,000	
- Interest		87,020	
- Trustee Fees		4,000	
Materials, Supplies, and Services		<u>15,873</u>	336,893
Administrative Reimbursement		1,036	
Cost Reimbursement		<u>896</u>	<u>1,932</u>

TOTAL APPROPRIATION AND TRANSFERS			<u><u>338,825</u></u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(2,315)
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Estimated Balance - July 1, 2025			<u>196,884</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>194,569</u></u>	(1)
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The Moraga Development CFD Fund is used to account for the debt service for the Moraga Development Assessment District.

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

16TH STREET ASSESSMENT DISTRICT FUND SUMMARY - FUND 8098

RECEIPTS

EXPENDITURES

Recommended Appropriations:	
Materials, Supplies, and Services	\$ 15,044
Administrative Reimbursement	<u>205</u>
TOTAL APPROPRIATION AND TRANSFERS	<u>15,249</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(15,249)
Estimated Balance - July 1, 2025	<u>15,249</u>
RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>0</u></u>

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

LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 8099

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>620</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>620</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services		24,482
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Administrative Reimbursement		<u>332</u>
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TOTAL APPROPRIATION AND TRANSFERS		<u>24,814</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(24,194)
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Estimated Balance - July 1, 2025		<u>24,194</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Liberty Park Assessment District Fund is used to account for the debt service for the Liberty Park Assessment District. Assessments collected are accumulated for the payment of scheduled debt service. Bonds have been paid off and remaining dollars are for collection of remaining assessment that are delinquent.

REDEVELOPMENT SUCCESSOR AGENCY - FUND 8100

RECEIPTS

Revenue:

Fines, Forfeitures and Penalties	\$	1,566,871	
Use of Money and Property		116,050	
Other Revenue		<u>528,396</u>	\$ 2,211,317

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>2,211,317</u>
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EXPENDITURES

Recommended Appropriations:

Debt Service - Principal	625,000	
- Interest	402,900	
- Trustee Fees	2,500	
Materials, Supplies, and Services	<u>1,305,697</u>	<u>2,336,097</u>
Administrative Reimbursement	70,522	
Cost Reimbursement	<u>15,491</u>	<u>86,013</u>

TOTAL APPROPRIATION AND TRANSFERS		<u>2,422,110</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(210,793)</u>
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Estimated Balance - July 1, 2025		<u>2,268,750</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>2,057,957</u></u>
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The Redevelopment Successor Agency fund is used to account for ongoing obligations of the City of Merced Redevelopment Agency. In November 2023, the City of Merced elected to serve as the Successor Agency. The Successor Agency receives funding from property tax revenues referred to as "redevelopment property tax trust funds."

CFD SERVICES DEPOSIT TRUST FUND SUMMARY - 8500

RECEIPTS

Revenues:

Use of Money/Property	\$	<u>410</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

410

EXPENDITURES

Transfers Out:

Community Facilities District Administrative	\$	29	
Community Facilities District Public Safety Fire		374	
Community Facilities District Public Safety Police		760	
Community Facilities District Public Works Parks Maintenance		85	
Community Facilities District Public Works Street Trees		43	
Community Facilities District Public Works Street Lights		96	
Community Facilities District Development Services		26	
Community Facilities District Parks & Community Services		63	
Community Facilities District Airport		21	
Community Facilities District Meadows #2		<u>1,777</u>	<u>3,274</u>

TOTAL APPROPRIATIONS AND TRANSFERS

3,274

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(2,864)

Estimated Balance - July 1, 2025

15,327

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ **12,463**

The CFD Services Deposit Trust Fund is to account for one time payment by H/S Development Co. on behalf of six homeowners. The trust pays the annual CFD Assessment for the six parcels for at least 10 years or until there are new homeowners.

SEC 115 TRUST FUND SUMMARY - FUND 8501

RECEIPTS

Revenue:

Transfer in:

General Fund	\$	<u>1,687,500</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	1,687,500
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Estimated Balance - July 1, 2025	<u>7,969,135</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>9,656,635</u></u>
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On January 7, 2019, the City Council adopted Section 115 Post Employment Trust Fund for pension. SEC 115 Trust Fund is established to account for pre-funding of post employment benefits obligations such as unfunded accrued liability (UAL). The City Council determines the use of this fund as well as future years contributions to the trust.

YOUTH PROGRAM ENDOWMENT FUND SUMMARY - FUND 8502

RECEIPTS

Revenue:

Transfer in:

Housing Unrestricted Program Income	\$	<u>505</u>
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EXPENDITURES

Transfers Out:

Parks & Community Service		<u>505</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>0</u>
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Estimated Balance - July 1, 2025		<u>0</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>0</u></u>
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The Youth Programs Endowment Fund is used to account for funding Youth Services Programs.

ASSET FORFEITURE FUND SUMMARY - FUND 8503

RECEIPTS

Revenue:

Use of Money and Property

\$ 4,340

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

4,340

EXPENDITURES

Transfers Out:

General Fund

45,088

TOTAL EXPENDITURES AND TRANSFERS

45,088

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(40,748)

Estimated Balance - July 1, 2025

104,977

RECOMMENDED ENDING BALANCE - June 30, 2026

64,229

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

WAHNETA HALL TRUST FUND SUMMARY - FUND 8504

RECEIPTS

Revenue:

Use of Money and Property	\$	<u>4,370</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>4,370</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies and Services		<u>5,766</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		<u>(1,396)</u>
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Estimated Balance - July 1, 2025		<u>168,674</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>167,278</u></u>
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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.