CITY OF MERCED
2014-2015 ADOPTED BUDGET

TAB 5

FINANCIAL SUMMARIES	PAGE NO.
Expenditure Summary and Sources of Funds	5-1
Approved Revenue-All Funds	5-3
Sources of Revenue-All Funds	5-7
Fund Balance-All Funds	5-51
Note: Fund Balances appear in numerical order beginning on Page 5-55	
General Fund	5-55
Cash Basis Fund	5-56
Downtown Fund	5-57
2105 Gas Tax	5-58
2106 Gas Tax	5-59
2107 Gas Tax	5-60
2107.5 Gas Tax	5-61
Traffic Safety	5-62
Development Services	5-63
Housing Administration/Operation	5-64
Streets and Streetlight Maintenance	5-65
Parks and Community Services	5-66
Surface Transportation Program	5-67
Proposition 172 Fund	5-68
Public Works Operations Administration	5-69
Housing- Unrestricted Program Income	5-70
Housing-HOME Grants	5-71
Housing- BEGIN Grant	5-72
Office of Traffic Safety Grant	5-73
Supplemental Law Enforcement Service	5-74
1992 State HOME Housing Fund	5-75
1993 State HOME Housing Fund	5-76
Facilities Roadways	5-77
Facilities Traffic Signals	5-78
Facilities Fire	5-79
Facilities Police	5-80
Facilities Park	5-81
Justice Assistance Grant	5-82
Public Educational and Governmental Access Fee	5-83
CalHome Grant	5-84

FINANCIAL SUMMARIES (Continued)

Facilities Roadways Developer Fund	5-85
Facilities Traffic Signals Developer Fund	5-86
Facilities Fire Developer Fund	5-87
Facilities Police Developer Fund	5-88
Facilities Park Developer Fund	5-89
Neighborhood Stabilization	5-90
Measure C Fund	5-91
Developer Capital Fee Summary	5-92
Bell Station Facility	5-93
2103 Gas Tax	5-94
Neighborhood Stabilization (NSP3)	5-95
CalHOME 2012	5-96
Housing Administration	5-97
Low to Moderate Income Housing	5-98
Vehicle Abatement	5-99
Maintenance Districts Fund	5-100
Community Facilities District Formation Fund	5-101
Community Facilities District Administration Fund	5-102
Community Facilities District Public Safety Fire Fund	5-103
Community Facilities District Public Safety Police Fund	5-104
Community Facilities District Public Works Parks Maintenance Fund	5-105
Community Facilities District Street Trees Fund	5-106
Community Facilities District Street Maintenance/Lights Fund	5-107
Community Facilities District Development Services Fund	5-108
Community Facilities District Parks and Community Services Fund	5-109
Community Facilities District Airport Fund	5-110
Community Facilities District Maintenance Fund	5-111
Maintenance District Pump Replacement	5-112
North Merced Sewer Improvement	5-113
Liberty Park Assessment	5-114
16th Street Assessment	5-115
Fahren's Park Debt Service	5-116
Bellevue Ranch Development East	5-117
University Capital Charge	5-118
Bellevue Ranch West Community Facilities District	5-119
Moraga Community Facilities District Capital Improvement Projects	5-120
Airport Debt Service Fund	5-121
Parks and Community Service Capital Improvement Projects	5-122
Parks Reserve Fund Summary	5-123
Airport Industrial Park Project	5-124
Fire Station Project	5-125
Streets and Signals Capital Improvements	5-126
Airport Capital Improvement Projects	5-127
Merced Theatre Restoration Capital Improvement Projects	5-128
Perchloroethylene Clean Up Water Fund	5-129

FINANCIAL SUMMARIES (Continued)

Methyl Tertiary Butyl Ether Settlement Fund	5-130
Low to Moderate Income Capital Improvement Projects	5-131
Wastewater Treatment Lines Component	5-132
Wastewater Treatment Plant Component	5-133
Wastewater Revolving Fund	5-134
Wastewater System Fund	5-135
Restricted Water System	5-136
Water System	5-137
Refuse	5-138
Airport	5-139
Refuse Capital Equipment	5-140
Restricted Water Mains	5-141
Workers Compensation	5-142
Liability	5-143
Unemployment	5-144
Employee Benefits	5-145
Fleet Management	5-146
Facilities Maintenance and Operation	5-147
Support Services	5-148
Personal Computer Replacement and Maintenance	5-149
Fleet Replacement	5-150
Community Facilities District Services Deposit	5-151
Youth Programs	5-152
Asset Forfeiture	5-153
Wahneta Hall Trust	5-154

EXPENDITURE SUMMARY
2014-15

			-- EXPENDITURES --								-- FUNDS --								
Fund	DEPT. NUMBER	DEPARTMENT	PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTRA-AGENCY TRANSFERS	TOTAL BUDGET	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	PFEDA	AGENCY AND TRUST	TOTAL BUDGET
		ADMINISTRATION																		
001	0101	City Council	39,371	171,495							**210,866**	210,866								210,866
001	0201	City Manager	540,331	297,336							**837,667**	837,667								837,667
001	0204	City Clerk	279,368	389,394							**668,762**	668,762								668,762
001	0301	City Attorney	752,968	116,180							**869,148**	869,148								869,148
001	0701-02	Finance/Purchasing	2,137,161	483,530					676,191		**3,296,882**	3,296,882								3,296,882
		SUPPORT SERVICES																		
672	0402	Personnel	348,859	280,117		25,627					**654,603**	100,000					554,603			654,603
672	0403-05	Information Systems	1,347,005	544,838		19,686				1,217	**1,912,746**						1,912,746			1,912,746
673	0403	PC Maint. & Repair		132,648	806,612					1,915	**941,175**						941,175			941,175
672	0409	Risk Management Admin.	215,511	47,256		9,078					**271,845**						271,845			271,845
666	0410	Workers Compensation		2,224,491		36,798	122,647				**2,383,936**						2,383,936			2,383,936
667	0411	Liability		2,146,604		19,930	245,577				**2,412,111**	77,500					2,334,611			2,412,111
668	0412	Unemployment		220,233		2,410					**222,643**						222,643			222,643
669	0413	Employee Benefits	12,775	9,111,552		108,937					**9,233,264**						9,233,264			9,233,264
051	0416	PEG Access Fees		18,500				232,095			**250,595**		250,595							250,595
		DEVELOPMENT SERVICES																		
017	0803	Engineering	1,515,492	187,532		81,762					**1,784,786**	199,372	1,585,414							1,784,786
017	0804	Planning & Permitting	772,840	144,784	8,600	66,373				25,000	**1,017,597**	525,061	492,536							1,017,597
017	0805	Inspection Services	926,307	245,249	7,000	49,162	43,081				**1,270,799**		1,270,799							1,270,799
		PUBLIC SAFETY																		
001	0901-10	Fire	7,475,858	931,412	22,500		12,865				**8,442,635**	8,442,635								8,442,635
449	0901	Fire Station CIP						950,023			**950,023**				950,023					950,023
061	0926	Measure C Fire	1,749,354	198,405		327,735				511	**2,276,005**		2,276,005							2,276,005
156	0911	CFD Public Safety Fire	232,645	53,014		28,181	3,255				**317,095**		317,095							317,095
001	1001-48	Police Operations	13,501,046	2,489,522	74,014		76,979				**16,141,561**	16,141,561								16,141,561
080	1005	Abondoned Vehicle Abatement	10,420	101,515		1,025				5,000	**117,960**		117,960							117,960
035	1016	Police OTS Grant	51,012	52,226							**103,238**		103,238							103,238
157	1024	CFD Public Safety Police	597,656	101,215		31,622	3,255				**733,748**		733,748							733,748
050	1025	Justice Assistance Grant	19,136	1,205	1,520						**21,861**		21,861							21,861
061	1026	Measure C Police	3,090,996	239,076		300,904					**3,630,976**		3,630,976							3,630,976
		PUBLIC WORKS OPERATIONS																		
029	1102	Public Works Oper. Adm.	1,496,767	384,179		33	6,345			3,297	**1,890,621**						1,890,621			1,890,621
670	1103	Fleet Management	1,086,499	2,298,810		150,353	32,859			8,617	**3,577,138**						3,577,138			3,577,138
674	1103	Fleet Replacement			1,879,200					200,000	**2,079,200**						2,079,200			2,079,200
022	1104	Street/Light Maint.	957,226	820,607		134,733	245,101			406,270	**2,563,937**		2,563,937							2,563,937
450	1104	Street/Light CIP						6,412,157		22,545	**6,434,702**				6,434,702					6,434,702
061	1126	Measure C Public Works		223,752		8,970					**232,722**		232,722							232,722
158	1137	CFD - Parks Maintenance	55,426	88,898			3,255			3,789	**151,368**		151,368							151,368
557	1106	Water System	2,982,789	3,956,485	895,250	649,136	1,408,732	6,481,036	533,663	253,636	**17,160,727**					17,160,727				17,160,727
557	1114	Storm Drains	113,328	528,934	72,000	32,900	150,209	638,230			**1,535,601**					1,535,601				1,535,601
550	1156	WWT Lines Component						1,988,477			**1,988,477**					1,988,477				1,988,477
551	1157	WWT Plant Component						5,349,625			**5,349,625**					5,349,625				5,349,625
552	1110	Wastewater Revolving		4,612							**4,612**					4,612				4,612
553	1107	Wastewater/Sewers	1,256,533	918,908	127,000	268,370	660,135	1,259,561	3,070,119		**7,560,626**					7,560,626				7,560,626
553	1108	Wastewater Trmt. Plant	2,593,125	3,810,121		430,439	252,832	10,101,858			**17,188,375**					17,188,375				17,188,375
553	1109	Environmental Control	362,129	118,015		43,284	55,875				**579,303**					579,303				579,303
553	1115	Land Application	142,206	398,298		24,189	7,885				**572,578**					572,578				572,578
556	1118	Restricted Water System						25,501,866			**25,501,866**					25,501,866				25,501,866
558	1112	Refuse Collection	2,672,692	4,553,789		378,281	697,119	704,519		638,230	**9,644,630**					9,644,630				9,644,630
558	1113	Street Sweeping	589,888	556,670		65,481	119,407	500,000			**1,831,446**					1,831,446				1,831,446
558	1122	Street/Subdiv. Trees	524,636	151,693		49,607	44,378				**770,314**					770,314				770,314
558	1133	Green Waste Collection	314,371	386,034		49,368	30,284				**780,057**					780,057				780,057
558	1135	Curbside Recycling	402,948	420,007	10,000	59,360	65,798				**958,113**					958,113				958,113
562	1116	Refuse Cap. Equipmt.			26,063						**26,063**					26,063				26,063
566	1118	Restricted Water Mains						4,076,832			**4,076,832**					4,076,832				4,076,832
671	1119	Facilities Maintenance	775,093	477,609		38,777	21,055	60,607	611,321		**1,984,462**	60,855					1,923,607			1,984,462
001	1120	Parks Maintenance	738,962	820,927		33,302	29,939				**1,623,130**	1,623,130								1,623,130
344	1136	University Capital							445,012		**445,012**			445,012						445,012
		RECREATION AND PARKS																		
024	1201-36	Recreation & Parks	654,331	458,959	400	60,725	9,397			8,084	**1,191,896**	776,058				415,838				1,191,896
424	1201	Recreation & Parks CIP						112,576			**112,576**	23,654			88,922					112,576
442	1202	Park Reserve						131,282			**131,282**				131,282					131,282
		HOUSING AND TRANSPORTATION																		
018	1301	Housing		1,700,150			242,634				**1,942,784**		1,942,784							1,942,784
033	1349	HOME Funds		1,220,183			85,440				**1,305,623**		1,305,623							1,305,623
034	1346	BEGIN Program		18,124			19,257				**37,381**		37,381							37,381
052	1350	CAL HOME Grant		31,743							**31,743**		31,743							31,743
059	1352	Neighborhood Stabilization		239,313			94,400	20,653		79	**354,445**		354,445							354,445
066	1354	Neighborhood Prgm (NSP3)		209,034			15,700	62,998			**287,732**		287,732							287,732

			-- EXPENDITURES --									-- FUNDS --								
Fund	DEPT. NUMBER	DEPARTMENT	PERSONNEL SERVICES	SUPPLIES & SERVICES	ACQUIS.	ADMIN. EXP.	INTER. DIRECT. SVC.	CAPITAL	DEBT SERVICE	INTRA-AGENCY TRANSFERS	TOTAL BUDGET	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	PFEDA	AGENCY AND TRUST	TOTAL BUDGET
069	1357	Cal Home Grant 2012		878,800			22,200				**901,000**		901,000							901,000
070	1301	Housing Administration	321,084	153,830		108,437					**583,351**		583,351							583,351
071	1363	LMI Housing		140,464		1,652					**142,116**		142,116							142,116
471	1363	LMI Housing CIP						125,318		4,436	**129,754**				129,754					129,754
361	1303	Airport DS		1		79			53,945		**54,025**			54,025						54,025
461	1303	Airport CIP						125,832			**125,832**				125,832					125,832
		SPECIAL REVENUES & ASSESSMENTS																		
561	1303	Airport	300,659	164,711		26,371	1,510			9,509	**502,760**	48,783				453,977				502,760
006	1801	Downtown Fund		115,256		9,504	6,149				**130,909**		130,909							130,909
100	1165	Maintenance Districts	118,624	568,731	11,900	53,997	112,662			27,605	**893,519**	39,700	853,819							893,519
150	1164	CFD Formation		183,695							**183,695**		183,695							183,695
299	1165	Maint Dist Pump Reserve			417,952						**417,952**		417,952							417,952
333	1130	N. Mcd.Sewer Refunding		17,366		242				3,437	**21,045**			21,045						21,045
338	1104	Liberty Park Assess.Dist.		832		86			47,973		**48,891**			48,891						48,891
340	1132	16th Street Assess. Dist.		827		86			45,720		**46,633**			46,633						46,633
342	1193	Fahrens Park Debt Svc.		2,557		496			378,129		**381,182**			381,182						381,182
343	1134	Bellevue Ranch East CFD		9,089		1,047	1,737		667,313		**679,186**			679,186						679,186
345	1140	Bellevue Ranch West CFD		8,986		1,649	2,276		498,110		**511,021**			511,021						511,021
346	1142	Moraga Development CFD		8,809		562	707		382,735		**392,813**			392,813						392,813
164-195	1166	CFD - Other		577,548			14,242			106,085	**697,875**		697,875							697,875
464	1153	MTBE Settlement CIP						1,527,972			**1,527,972**				1,527,972					1,527,972
463	1154	PCE Clean Up Water CIP						697,372			**697,372**				697,372					697,372
063	2005	Bell Station Facility		117,481	7,000	1,506	3,075	80,000		7,168	**216,230**		216,230							216,230
		AGENCY AND TRUSTS																		
795	1903	Wahneta Hall Trust		2,624							**2,624**								2,624	2,624
		ECONOMIC DEVELOPMENT																		
001	2002	Econ. Development	285,060	209,233							**494,293**	494,293								494,293
001	2006	Merced Visitor's Services	132,091	41,270							**173,361**	173,361								173,361
448	2003	Airport Industrial Park CIP					5,131	1,075,618		9,796	**1,090,545**				1,090,545					1,090,545
		PUBLIC FINANCING ECONOMIC DEVELOPMENT AUTHORITY																		
462	2007	Merced Theatre Restoration CIP						17,406			**17,406**				17,406					17,406
905	2402	PFEDA Area 2 Housing		784							**784**							784		784
907	2403	PFEDA Gateway Housing		144							**144**							144		144
910	2406	PFEDA Project Area 2 CIP		241,194							**241,194**							241,194		241,194
911	2407	PFEDA Project Area 2 Housing CIP		126							**126**							126		126
912	2408	PFEDA Gateways CIP		2,690				234,818			**237,508**							237,508		237,508
913	2409	PFEDA Gateways Housing CIP		233,755							**233,755**							233,755		233,755
917	2413	PFEDA Merced Theatre Restoration Trust						10,195			**10,195**							10,195		10,195
		PARKING AUTHORITY																		
930	2500	Parking Authority General Fund		285,963		19,460	70,320	26,358		17,109	**419,210**		419,210							419,210
		TOTAL - ALL FUNDS	54,492,578	49,691,949	4,367,011	3,811,712	5,045,704	68,505,284	7,410,231	1,763,335	195,087,804	34,609,288	22,254,119	2,579,808	11,193,810	96,399,060	27,325,389	723,706	2,624	195,087,804

*Pass through funds are not included.

2014-15 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse-ment	Transfers In	Total
GOVERNMENTAL FUNDS												
001	General Operating Fund	$ 25,500,708	$ 24,615	$ 537,320	$ 1,623,271	$ 365,000	$ 327,482	$ 770,406	$ 29,148,802	$ 4,722,338	$ 768,273	$ 34,639,413
	SPECIAL REVENUE FUNDS											
006	Downtown	78,000					500	500	79,000			79,000
009	2105 Gas Tax	389,062							389,062			389,062
010	2106 Gas Tax	307,580							307,580			307,580
011	2107 Gas Tax	478,052							478,052			478,052
012	2107.5 Gas Tax	7,500							7,500			7,500
013	Traffic Safety	58,800							58,800			58,800
017	Development Services		629,000	62,936	1,335,928			4,408	2,032,272	1,315,435	749,910	4,097,617
018	Housing Administration and Operations			1,690,784			252,000		1,942,784			1,942,784
022	Street and Streetlights				190,454		18,900	100	209,454	103,278	2,087,127	2,399,859
024	Recreation and Park Programs				252,935		4,000	94,000	350,935		831,875	1,182,810
025	Surface Transportation			946,936			7,700		954,636		22,545	977,181
027	Proposition 172	346,500							346,500			346,500
031	Unrestricted Housing Program Income						4,000		4,000			4,000
033	Housing-Federal Home Grants			1,220,423			85,200		1,305,623			1,305,623
034	Housing-BEGIN Program						8,700		8,700			8,700
035	Office Traffic Safety Grant			103,227					103,227			103,227
038	Supplemental Law Enforcement			127,513					127,513			127,513
041	1992 State Home Housing						6,200		6,200			6,200
042	1993 State Home Housing						25,200		25,200			25,200
044	Facilities-Roadways				319,991		30,446		350,437			350,437
045	Facilities-Traffic Signals				18,656		894		19,550			19,550
046	Facilities-Fire				41,640		9,682		51,322			51,322
047	Facilities-Police				55,651		16,560		72,211			72,211
048	Facilities-Park				37,143		1,254		38,397			38,397
050	Justice Assistance Grant			21,861					21,861			21,861
051	PEG Access Fees	101,100					1,600		102,700			102,700
052	Housing-Cal Home Grant						2,500		2,500			2,500

2014-15 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse-ment	Transfers In	Total
054	Facilities-Roadways Developers				319,991		29,146		349,137			349,137
055	Facilities-Traffic Developers				18,656		3,994		22,650			22,650
056	Facilities-Fire Developers				41,640		12,682		54,322			54,322
057	Facilities-Police Developers				55,651		11,660		67,311			67,311
058	Facilities-Park Developers				37,143		1,054		38,197			38,197
059	Neighborhood Stabilization						301,500		301,500			301,500
061	Measure "C"	5,569,444		374,580	269,614		2,400		6,216,038			6,216,038
062	Developer Capital Fee						6,100		6,100			6,100
063	Bell Station Facility						94,848		94,848			94,848
065	2103 Gas Tax	846,595					100		846,695			846,695
066	Neighborhood Program (NSP3)						225,000		225,000			225,000
069	Calhome 2012			900,000			1,000		901,000			901,000
070	Housing Administration				17,356				17,356	565,995		583,351
071	LMI Housing						26,490		26,490			26,490
080	Vehicle Abatement				35,000		500		35,500			35,500
100	Maintenance Districts				6,603	793,168	7,308		807,079		58,507	865,586
150	CFD-Formation						1,400		1,400			1,400
155	CFD-Administration					23,079			23,079		21	23,100
156	CFD-Public Safety Fire				12,308	296,598			308,906		269	309,175
157	CFD-Public Safety PD				34,492	602,168			636,660		545	637,205
158	CFD-PW Parks Maintenance				3,233	67,102			70,335	9,993	60,556	140,884
159	CFD-Street Trees Fund					34,061			34,061		31	34,092
160	CFD-Street Maint/Lights					75,857			75,857		69	75,926
161	CFD-Development Services					20,411			20,411		18	20,429
162	CFD-Parks & Community Services					50,211			50,211		45	50,256
163	CFD-Airport					16,418			16,418		15	16,433
164	Community District Funds					541,675	8,500		550,175		77,275	627,450
299	Maint Dist Pump Replacement				11,000		2,600		13,600			13,600
	Total	8,182,633	629,000	5,448,260	3,115,085	2,520,748	1,211,618	99,008	21,206,352	1,994,701	3,888,808	27,089,861
	CAPITAL PROJECTS FUND											
424	Parks & Community Service CIP			34,957					34,957		23,654 $	58,611
442	Park Reserve CIP				71,655		5,148		76,803		558	77,361
448	Airport Industrial Park CIP						100		100			100
449	Fire Station CIP								0		949,915	949,915
450	Street and Signals CIP			390,056			10,900		400,956		5,427,984	5,828,940
461	Airport CIP			110,079					110,079		9,796	119,875
462	Merced Theatre Restoration CIP						600		600			600
463	PCE Clean Up Water CIP						5,400		5,400		250,000	255,400
464	MTBE Settlement Fund						10,200		10,200			10,200
471	LMI Housing CIP						6,000		6,000			6,000
	Total	0	0	535,092	71,655	0	38,348	0	645,095	0	6,661,907	7,307,002

2014-15 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse-ment	Transfers In	Total
	DEBT SERVICE FUND											
338	Liberty Park Assessment District					49,903	100		50,003			50,003
340	16th Street Assessment District					47,728	100		47,828			47,828
342	Fahrens Park					394,617	540		395,157			395,157
343	Bellevue Ranch East Development					681,287	3,000		684,287			684,287
344	University Capital Charge				441,242				441,242			441,242
345	Bellevue Ranch West Development					511,599	1,000		512,599			512,599
346	Moraga Development					375,765	630		376,395			376,395
361	Airport Debt Service						54,025		54,025			54,025
	Total	0	0	0	441,242	2,060,899	59,395	0	2,561,536	0	0	2,561,536
	AGENCY AND TRUST FUNDS											
770	CFD Services Deposit Trust						200		200			200
778	Youth Programs Endowment								0		4,900	4,900
779	Asset Forfeiture						100		100			100
795	Wahneta Hall Trust						1,100		1,100			1,100
	Total	0	0	0	0	0	1,400	0	1,400	0	4,900	6,300
TOTAL GOVERNMENTAL FUNDS		$ 33,683,341	$ 653,615	$ 6,520,672	$ 5,251,253	$ 4,946,647	$ 1,638,243	$ 869,414	$ 53,563,185	$ 6,717,039	$ 11,323,888	$ 71,604,112
PROPRIETARY FUNDS												
	ENTERPRISE FUNDS											
550	WWTP Lines Component				230,065		13,700		243,765			243,765
551	WWTP Plant Component				906,280		37,000		943,280			943,280
552	Wastewater Revolving						700		700			700
553	Wastewater System				18,724,836		169,010	506,950	19,400,796	245,481	3,437	19,649,714
556	Restricted Water System				378,924		173,300		552,224			552,224
557	Water System				11,962,290		169,325	10,500	12,142,115	46,605	638,230	12,826,950
558	Refuse				11,911,542		42,300	63,000	12,016,842	51,318	32,119	12,100,279
561	Airport	39,000			68,388		279,025	4,500	390,913		62,614	453,527
562	Refuse Capital Equipment				77,982		1,400		79,382			79,382
566	Restricted Water - Mains				72,176		71,478		143,654			143,654
	Total	39,000	0	0	44,332,483	0	957,238	584,950	45,913,671	343,404	736,400	46,993,475

2014-15 CITY COUNCIL APPROVED - REVENUE ALL FUNDS

		Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines, Forfeitures, Assessments	Use of Money and Property	Other Revenue	Subtotal	Administrative & Direct Cost Reimburse-ment	Transfers In	Total
	INTERNAL SERVICE FUNDS											
029	Public Works Administration				85,426		1,500		86,926	1,718,705		1,805,631
666	Worker's Compensation Insurance				2,187,221		9,900	11,966	2,209,087		0	2,209,087
667	Liability Insurance				828,318		8,600	266,038	1,102,956	25,000	77,500	1,205,456
668	Unemployment Insurance				65,920		3,200		69,120			69,120
669	Employee Benefit				9,146,270		500		9,146,770			9,146,770
670	Fleet Management			2,000	3,470,234		2,800		3,475,034	52,834		3,527,868
671	Facilities Maintenance				1,237,814		112,791		1,350,605	67,245	467,000	1,884,850
672	Support Services				2,499,404		1,600	1,000	2,502,004	128,517	100,000	2,730,521
673	PC Replacement and Repair				210,376		6,800		217,176			217,176
674	Fleet Replacement				1,403,144		98,400		1,501,544			1,501,544
	Total	0	0	2,000	21,134,127	0	246,091	279,004	21,661,222	1,992,301	644,500	24,298,023
TOTAL PROPRIETARY FUNDS		39,000	0	2,000	65,466,610	0	1,203,329	863,954	67,574,893	2,335,705	1,380,900	71,291,498
TOTAL CITY FUNDS		$ 33,722,341	$ 653,615	$ 6,522,672	$ 70,717,863	$ 4,946,647	$ 2,841,572	$ 1,733,368	$ 121,138,078	$ 9,052,744	$ 12,704,788	$ 142,895,610
	PUBLIC FINANCING AND ECONOMIC DEVELOPMENT AUTHORITY FUND											
902	General Fund						13,500		13,500			13,500
910	Area 2 Capital Project Fund						900		900			900
912	Gatewaus Capital Project Fund						1,500		1,500			1,500
TOTAL PUBLIC FINANCING AND EC DEV AUTH FUND		0	0	0	0	0	15,900	0	15,900	0	0	15,900
	PARKING AUTHORITY FUND											
930	General Fund				79,085		94,700		173,785			173,785
TOTAL PARKING AUTHORITY FUND		0	0	0	79,085	0	94,700	0	173,785	0	0	173,785
TOTAL ALL FUNDS		$ 33,722,341	$ 653,615	$ 6,522,672	$ 70,796,948	$ 4,946,647	$ 2,952,172	$ 1,733,368	$ 121,327,763	$ 9,052,744	$ 12,704,788	$ 143,085,295

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 001				
GENERAL FUND				
TAXES				
Current Year Secured	$ 4,630,660	$ 4,416,543	$ 4,596,710	$ 5,089,998
Current Year Unsecured	366,396	498,646	393,205	435,532
Prior Year Unsecured	25,182	23,899	5,000	5,538
SB 813 Supplemental	50,312	87,112	75,000	83,073
General Sales and Use	7,182,685	7,676,297	8,073,700	8,354,167
Transient Occupancy Tax	894,418	883,392	939,000	927,996
Franchises	1,445,277	1,448,153	1,500,170	1,522,380
Business Licenses	1,091,482	1,124,968	1,158,000	1,282,475
Cost Revenue Impact Study	73,707	4,231	58,695	116,025
Real Property Transfer	115,346	113,960	104,000	155,802
Triple Flip Backfill	2,188,806	2,562,603	2,583,000	2,784,722
Vehicle In Lieu Backfill	4,651,296	4,517,239	4,517,240	4,743,000
GROUP TOTAL	22,715,567	23,357,043	24,003,720	25,500,708
LICENSES AND PERMITS				
Animal Licenses	17,370	15,136	17,500	16,000
Bicycle Licenses	225	239	208	215
Other Licenses/Permits	7,740	8,954	8,360	8,400
GROUP TOTAL	25,335	24,329	26,068	24,615
INTERGOVERNMENTAL				
Other Federal Grant	992,533	408,979	300,000	348,164
P.O.S.T. Reimbursement	40,053	70,093	31,200	28,000
Other State Grant	88,817	333,001	39,671	25,000
BJA - Bulletproof Vest Grant	3,151	7,571	3,971	3,896
Motor Vehicle In Lieu	40,065	41,515	41,515	
Homeowners Property Tax	59,889	65,283	75,000	75,000
Mandated Cost Reimbursement	74,461	163,774	60,429	57,260
GROUP TOTAL	1,298,969	1,090,216	551,786	537,320
CHARGES FOR SERVICES				
Cost Recovery Police	215,043	110,067	88,000	88,500
Photocopies	330	395	700	700
Administrative Review Fee			104	100
Violation Reproduction Fee	80	52	50	75
Cost Recovery Fire	20,548	51,433	22,820	24,000
Accidents and Police Reports	3,840	4,792	4,000	4,100
Release Fees Class I	81,821	76,776	74,000	75,000
Special Fire Dept. Services	25,020	162,396	36,031	46,138
Fire Prevention Charges	54,417	47,423	50,000	50,000
Weed and Lot Cleaning	-24,282	22,241	3,200	8,253
Copies of Fire Report	149	262	100	200
Medical First Responder	8,216	11,610	14,810	12,000
PERS - EE Share 2% at 60				4,717
PERS - EE Share 2% at 62		510	15,464	20,045
PERS - EE Share 2.5% at 55	194,133	321,862	392,941	429,457
PERS - EE Share 2.7% at 57		1,876	6,624	60,070
PERS - EE Share 3% at 50	384,691	799,709	820,502	794,387
PERS - EE Share 3% at 55				5,529
Department Reimbursement	1,734			
GROUP TOTAL	965,740	1,611,404	1,529,346	1,623,271
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Other Fines - Criminal	122,127	65,954	134,160	65,000
Parking Fines	376,588	303,428	300,000	300,000
GROUP TOTAL	498,715	369,382	434,160	365,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	153,314	-112,171	50,900	47,200
Repayment on Loans	81,500			
Interest Earnings	47	7	50	20
Rent/Concessions (Other than Rec.)	47,846	36,126	36,797	47,137
Equipment Rental	153	85	155	125
Rent of Facilities	18,770	21,009	17,400	33,000
Firing Range	1,200	2,516		
Land Sales				200,000
GROUP TOTAL	302,830	-52,428	105,302	327,482

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
OTHER REVENUE				
Unclassified	43,681	610,519	295,365	277,865
Cash Short And Over	46	-102	100	100
Dept. Retro Fee Expense		1,900		1,200
School Police Officer	361,665	317,946	325,291	281,920
Garnishments and Handling Fees	1,130	1,061	1,140	1,140
Special Department Expense Reimbursement	177,342	-74,668		71,858
Valley High School Police Officer	141,793	130,281	131,808	93,640
Animal Control Services	6,644	3,205	5,900	3,500
Building Standards Fee				100
S.M.I.P. Fees			1,831	1,983
Merchandise Income	27,276	23,909	30,000	25,000
Brochure Commission	6,669	5,843	6,500	6,300
Contributions	300	650	5,300	700
Sale of Equipment	15,205	5,125	5,100	5,100
Advertising Revenue	500		5,000	
GROUP TOTAL	782,251	1,025,669	813,335	770,406
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Development Services	29,920	25,000	25,000	25,000
Transfer In - Housing Fund	177,100	359,112	150,000	
Transfer In - SLESF Fund	100,047	129,697	186,810	127,559
Transfer In - Abandoned Vehicle Abatement			15,000	5,000
Transfer In - CFD Administration	19,254	19,554	20,453	20,643
Transfer In - Asset Forfeiture Fund	44,794	43,170	23,662	18,749
Transfer In - Proposition 172 Fund	262,647	294,019	357,240	366,173
Transfer In - Employee Benefit Fund	140,732			
Transfer In - Support Services			14,290	1,217
Transfer In - PC Replacement				1,915
Transfer In - Fleet Replacement				200,000
Transfer In - Wastewater	100,060			
Transfer In - Water System				2,017
Transfer In - Parks/Com CIPS	1,318			
TOTAL TRANSFERS IN	875,872	870,552	792,455	768,273
Total Administrative Reimbursement	2,742,193	2,391,288	2,689,136	3,011,990
Interdepartmental Direct Service Cost Reimbursement				
From: General Fund	1,434	1,084	1,121	27,220
Development Services	110,840	66,868	63,367	43,081
Maintenance District	7,001	6,186	5,046	5,345
Rec. & Park	2,637			
Bellevue Ranch East CP Fund	1,446	1,579	1,558	1,737
Facilities Roadway Fund	3,587	3,918	3,864	4,308
Facilities Traffic Fund	3,587	3,918	3,864	4,308
Facilities Fire Fund	3,587	3,918	3,864	4,308
Facilities Police Fund	3,587	3,918	3,864	4,308
Facilities Parks Fund	3,587	3,918	3,864	4,308
Bellevue Debt Service Fund	1,895	2,069	2,042	2,276
CFD Formation	31,942	34,898	34,414	38,362
Moraga Debt Service Fund	588	642	634	707
Wastewater Fund	304,518	377,730	292,351	288,445
Water System Fund	455,057	608,133	620,496	650,655
Restricted Water Mains Fund	2,470			
Refuse Fund	178,466	248,778	253,326	245,520
Insurance Fund	78,894	72,501	101,535	122,647
Liability Fund	281,544	258,582	145,645	215,505
MTBE Settlement			19,419	
Support Services Fund	6,324			
Developer Roadways Fund	38,162	3,918	3,864	17,777
Developer Traffic Fund	10,996	3,918	3,864	4,308
Developer Police Fund	6,057	3,918	3,864	4,308
Developer Fire Fund	6,057	3,918	3,864	4,308
Developer Parks Fund	3,587	3,918	3,864	4,308
PFEDA	249,857			
Parking Authority		12,131	11,919	3,075
Downtown		24,263	23,837	6,149
Bell Station		12,131	11,919	3,075
Housing		6,000	10,000	
Total Interpartmental DSR	1,797,707	1,772,755	1,637,269	1,710,348
Total Admin & DS Cost Reimbursement	4,539,900	4,164,043	4,326,405	4,722,338
TOTAL	**$ 32,005,179**	**$ 32,460,210**	**$ 32,582,577**	**$ 34,639,413**

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

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
SPECIAL REVENUE FUNDS				
FUND NO. 005 DOWNTOWN PARKING FUND				
CHARGES FOR SERVICES				
In-Lieu Parking Fees	$ 55,532	$	$	$
Leased Parking Spaces	9,910			
GROUP TOTAL	65,442	0	0	0
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	712			
TOTAL	**$ 66,154**	**$ 0**	**$ 0**	**$ 0**
FUND NO. 006 DOWNTOWN FUND				
TAXES				
Business License	$ 73,123	$ 75,220	$ 78,000	$ 78,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,471	-620	700	500
OTHER REVENUE				
Unclassified		4,000		
Donations	3,858	1,275		
Miscellaneous	1,320	3,940	4,000	500
GROUP TOTAL	5,178	9,215	4,000	500
TOTAL	**$ 79,772**	**$ 83,815**	**$ 82,700**	**$ 79,000**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 007				
LOCAL TRANSPORTATION FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	-9			
TOTAL	**$ -9**	**$ 0**	**$ 0**	**$ 0**
FUND NO. 009				
2105 GAS TAX FUND				
INTERGOVERNMENTAL				
Gas Tax - 2105	$ 368,483	$ 350,401	$ 378,323	$ 389,062
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	258	345		
TOTAL	**$ 368,741**	**$ 350,746**	**$ 378,323**	**$ 389,062**
FUND NO. 010				
2106 GAS TAX FUND				
INTERGOVERNMENTAL				
Gas Tax - 2106	$ 193,419	$ 192,435	$ 255,598	$ 307,580
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	139	178		
TOTAL	**$ 193,558**	**$ 192,613**	**$ 255,598**	**$ 307,580**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 011				
2107 GAS TAX FUND				
INTERGOVERNMENTAL				
Gas Tax - 2107	$ 528,898	$ 574,179	$ 563,262	$ 478,052
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	426	565		
TOTAL	**$ 529,324**	**$ 574,744**	**$ 563,262**	**$ 478,052**
FUND NO. 012				
2107.5 GAS TAX FUND				
INTERGOVERNMENTAL				
Gas Tax - 2107.5	$ 7,500	$ 7,500	$ 7,500	$ 7,500
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3	2		
TOTAL	**$ 7,503**	**$ 7,502**	**$ 7,500**	**$ 7,500**
FUND NO. 013				
TRAFFIC SAFETY FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Vehicle Code Fines-Traffic Safety	$ 68,826	$ 48,761	$ 72,000	$ 58,800
TOTAL	**$ 68,826**	**$ 48,761**	**$ 72,000**	**$ 58,800**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 017				
DEVELOPMENT SERVICES FUND				
INTERGOVERNMENTAL				
Other State Grants	$ 110,780	$ 142,004	$ 79,152	$ 60,796
Other Federal Grants	106,803	210,445	90,353	2,140
GROUP TOTAL	217,583	352,449	169,505	62,936
LICENSES AND PERMITS				
Construction Permits	475,982	367,788	436,750	502,400
Encroachment Permits	74,747	106,117	119,200	126,600
GROUP TOTAL	550,729	473,905	555,950	629,000
CHARGES FOR SERVICES				
Photocopies	9			
Zone Changes		4,118	6,446	10,800
SUP Establishments			3,223	3,300
SUP Revisions - P.D.	2,931	1,562	13,922	7,700
Annexations/Prezoning		208	11,811	8,700
Conditional Use Permits	24,997	26,493	22,125	24,900
Subdivisions Tentative		3,223	5,371	5,500
Subdivisions Final	781	781	4,297	4,400
Minor Subdivisions	808	5,931	3,437	7,200
Site Plan Review	5,773	7,566	5,157	12,900
Design Review Fees	3,047	1,289	2,606	3,900
Environmental Review ERC	1,456	10,451	10,194	13,100
Environmental Review EIS			5,371	5,500
Sale of Maps	10	22	40	20
Sale of Ordinances			10	10
Sale of Publications	131	173	560	100
General Plan Revisions	2,018	5,367	9,654	10,000
Aerial Photos			5	
Application Filing Fees	1,623	1,359	1,987	2,800
Home Occupation Permit	4,320	4,255	5,400	4,700
BP-Plan Checking Fees	10,100	8,332	15,100	10,400
Staff Research Time Charge	224		408	200
PERS - EE Share 2.5% at 55	89,859	157,088	176,606	176,709
PERS - EE Share 2% @ 62			10,564	18,679
Engineering Inspect Fees	14,930	14,241	12,010	12,100
Plan Checking Fees - Plans	114,565	81,632	262,360	176,000
Personnel Time Charged CIP	1,311,516	856,959	928,120	778,000
Sale of Plans	2,725	2,335	3,500	1,500
Residential Construction Deferred Fees	512		13,100	35,750
Frontage Fee Processing Fee		27,603	260	260
PCN Zoning Letters	559	1,263	810	800
Cost Recovery	585	2,821	500	
Administrative Citations		600		
Vehicle Abatement	79,833			
GROUP TOTAL	1,673,312	1,225,672	1,534,954	1,335,928
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,403	519	2,600	
OTHER REVENUE				
Unclassified	1,393	2,796	1,248	1,008
Start/Close/ Temp Encroachment	4,556	4,166	3,801	3,400
Sale of Equipment	5			
Building Standards Fee	50	65	62	
GROUP TOTAL	6,004	7,027	5,111	4,408
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	510,548	259,666	679,326	724,433
Transfer In - 2107.5 Gas Tax Fund	7,504	7,506	7,504	7,501
Transfer In - Housing Fund	357,000	150,000	74,000	
Transfer In - Housing Federal Home	30,000			
Transfer In - Justice Assistance	5,000	5,000		
Transfer In - CFD Dev Service Fund	16,774	16,929	19,216	17,976
Transfer In - Employee Benefit Fund	18,872			
Transfer In - CFD Highland Park IA30 Fund	13,282			
Transfer In - Project Area 2 CP	3,750			
Transfer In - Gateways CIP Fund	28,750			
TOTAL TRANSFERS IN	991,480	439,101	780,046	749,910
Administrative Reimbursement	6,284	153,499	4,607	7,885
Interdepartmental Direct Service Cost Reimbursement	1,272,301	1,280,202	1,304,598	1,307,550
GROUP TOTAL	1,278,585	1,433,701	1,309,205	1,315,435
TOTAL	**$ 4,720,096**	**$ 3,932,374**	**$ 4,357,371**	**$ 4,097,617**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 018				
HOUSING ADMINISTRATION FUND				
INTERGOVERNMENTAL				
CDBG	$ 1,138,766	$ 867,445	$ 1,206,156	$ 1,690,784
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	10,456	14,513	17,269	
Personal Time ChargedCIP	5,297			
GROUP TOTAL	15,753	14,513	17,269	0
RETURN ON USE OF MONEY/PROPERTY				
CDBG Loan Repayment	118,364	101,832	110,000	102,000
Investment Earnings	3,087	-2,172		
Land Sales				150,000
GROUP TOTAL	121,451	99,660	110,000	252,000
OTHER REVENUE				
Unclassified	382			
Sales of Equipment	102			
Contribution	20,000			
GROUP TOTAL	20,484	0	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - LMI Housing	61,342			
Interdepartmental Direct Service Cost Reimbursement	252,000	209,577	100,000	
TOTAL	**$ 1,609,796**	**$ 1,191,195**	**$ 1,433,425**	**$ 1,942,784**
FUND NO. 021				
STREET TREES FUND SOURCES				
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	15,007	22,203	24,898	
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	-23			
OTHER REVENUE				
Sales of Equipment	250			
Damage Claims	393			
GROUP TOTAL	643	0	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD PW Streets-Fund159	29,792	30,298	31,479	
Transfer In - Refuse Fund 558	634,162	835,053	662,337	
TOTAL TRANSFERS IN	663,954	865,351	693,816	0
Interdepartmental Direct Service Cost Reimbursement	30,647	20,545	25,432	
TOTAL	**$ 710,228**	**$ 908,099**	**$ 744,146**	**$ 0**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 022				
STREET AND STREETLIGHTS FUND SOURCES				
CHARGES FOR SERVICES				
Utility - Cut Costs Recovery	$ 44,611	$ 109,268	$ 78,000	$ 150,000
Departmental Reimbursement	3,654			
PERS - EE Share 2.5% at 55	23,840	29,716	31,348	34,329
PERS - EE Share 2% at 60		1,649	3,323	2,820
PERS - EE Share 2% at 62		151	3,435	3,305
GROUP TOTAL	72,105	140,784	116,106	190,454
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	-30	4		
Rents and Royalties		11,780	18,900	18,900
GROUP TOTAL	-30	11,784	18,900	18,900
OTHER REVENUE				
Unclassified	209,225	64,675	100	100
Damage Claims		237		
Sale of Equipment	616			
GROUP TOTAL	209,841	64,912	100	100
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Local Transportation	10,397			
Transfer In - 2105 Gas Tax Fund	391,164	350,745	378,613	401,522
Transfer In - 2106 Gas Tax Fund	194,435	192,613	255,758	360,858
Transfer In - 2107 Gas Tax Fund	565,095	537,717	563,722	478,052
Transfer In - 2103 Gas Tax Fund	905,385	833,561	1,344,709	846,695
Transfer In - Proposition 1B Fund	1,944	2,669		
Transfer In - Employee Benefit Fund	10,790			
TOTAL TRANSFERS IN	2,079,210	1,917,305	2,542,802	2,087,127
Interdepartmental Direct Service Cost Reimbursement	213,247	182,664	142,017	103,278
TOTAL	**$ 2,574,373**	**$ 2,317,449**	**$ 2,819,925**	**$ 2,399,859**
FUND NO. 024				
RECREATION AND PARK PROGRAMS FUND				
CHARGES FOR SERVICES				
Recreation Programs	$ 240,432	$ 259,088	$ 242,310	$ 225,315
PERS - EE Share 2.5% at 55	14,172	21,003	25,126	27,620
Personnel Time Charged CIP			8,320	
GROUP TOTAL	254,604	280,091	275,756	252,935
RETURN ON USE OF MONEY/PROPERTY				
Concessions	5,611	2,687	4,000	4,000
Investment Earnings	-70	202	400	
GROUP TOTAL	5,541	2,889	4,400	4,000
OTHER REVENUE				
Unclassified	4,041	-2,200		
Contribution and Donations	111,006	111,801	82,449	94,000
Sale of Equipment	348			
GROUP TOTAL	115,395	109,601	82,449	94,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	850,817	532,209	700,042	776,058
Transfer In - CFD Rec & Parks Fund	45,192	45,921	46,134	50,917
Transfer In - Employment Benefit Fund	35,823			
Transfer In - Youth Programs Fund	7,582	4,219	8,156	4,900
TOTAL TRANSFERS IN	939,414	582,349	754,332	831,875
Administrative Reimbursement	254			
TOTAL	**$ 1,315,208**	**$ 974,930**	**$ 1,116,937**	**$ 1,182,810**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 025				
SURFACE TRANSPORTATION PROGRAM				
INTERGOVERNMENTAL				
STP Exchange Funds	$ 751,983	$ 946,936	$ 751,983	$ 946,936
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	18,373	-2,071	7,000	7,700
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals 450	266,041	42,667	9,257	22,545
TOTAL	**$ 1,036,397**	**$ 987,532**	**$ 768,240**	**$ 977,181**
FUND NO. 027				
PROPOSITION 172 FUND				
TAXES				
General Sales and Use	$ 266,873	$ 324,065	$ 323,000	$ 346,500
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	196	110		
TOTAL	**$ 267,069**	**$ 324,175**	**$ 323,000**	**$ 346,500**
FUND NO. 031				
HOUSING UNRESTRICTED PROGRAM INCOME				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 40	$ -36	$	$
Program Income	4,130	9,003		4,000
Rental Rehab. Loan Repayment			4,000	
GROUP TOTAL	4,170	8,967	4,000	4,000
TOTAL	**$ 4,170**	**$ 8,967**	**$ 4,000**	**$ 4,000**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 033				
FEDERAL HOME GRANTS FUND				
INTERGOVERNMENTAL				
HOME Funds	$ 374,537	$ 1,329,480	$ 719,727	$ 1,220,423
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	272	4		200
HOME Loan Repayment	99,040	83,135	100,000	85,000
GROUP TOTAL	99,312	83,139	100,000	85,200
TOTAL	**$ 473,849**	**$ 1,412,619**	**$ 819,727**	**$ 1,305,623**
FUND NO. 034				
BEGIN PROGRAM FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 104	$ -65	$	$ 200
BEGIN Loan Repayment	4,275	5,628	4,000	8,500
GROUP TOTAL	4,379	5,563	4,000	8,700
TOTAL	**$ 4,379**	**$ 5,563**	**$ 4,000**	**$ 8,700**
FUND NO. 035				
OFFICE TRAFFIC SAFETY GRANT FUND				
INTERGOVERNMENTAL				
Police OTS Grant	$ 124,640	$ 104,870	$ 91,197	$ 103,227
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Liability Ins Fund 667	16,285			
TOTAL	**$ 140,925**	**$ 104,870**	**$ 91,197**	**$ 103,227**
FUND NO. 036				
CHILD DEVELOPMENT FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	308			
OTHER REVENUE				
City School Reimbursement	192			
TOTAL	**$ 500**	**$ 0**	**$ 0**	**$ 0**
FUND NO. 038				
COPS FUNDING FUND				
INTERGOVERNMENTAL				
COPS Grant	$ 159,664	$ 106,315	$ 127,513	$ 127,513
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	746	-482		
TOTAL	**$ 160,410**	**$ 105,833**	**$ 127,513**	**$ 127,513**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 041				
STATE HOME 92 GRANT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 541	$ -258	$ 300	$ 200
State Home 92 Loan Repayments	12,003	8,575	15,315	6,000
GROUP TOTAL	12,544	8,317	15,615	6,200
TOTAL	**$ 12,544**	**$ 8,317**	**$ 15,615**	**$ 6,200**
FUND NO. 042				
STATE HOME 93 GRANT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 346	$ -146	$ 200	$ 200
State Home 93 Loan Repayments	24,860	26,519	20,000	25,000
GROUP TOTAL	25,206	26,373	20,200	25,200
TOTAL	**$ 25,206**	**$ 26,373**	**$ 20,200**	**$ 25,200**
FUND NO. 044				
FACILITIES ROADWAYS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ 2,045	$ 21,129	$ 72,732
Residential - Multi Family	104,586		61,582	84,823
Non Residential Retail - Low Turnover			79,133	81,743
Non Residential Retail - + 50,000 square feet	2,631			
Non Residential Retail - Office	1,881	54,218	58,319	60,255
Non Residential Industrial	9,080	873	15,150	15,637
Non Residential Institutional	5,636	9,867	4,646	4,801
GROUP TOTAL	123,814	67,003	239,959	319,991
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	53,011	-14,454	19,000	13,700
Interest on Loans	569	794	1,072	691
Repayment on Loan	16,060	15,130	15,664	16,055
GROUP TOTAL	69,640	1,470	35,736	30,446
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Facilities Road			496,500	
Transfer In - Streets & Signals Fund			53,327	
TOTAL TRANSFERS IN	0	0	549,827	0
TOTAL	**$ 193,454**	**$ 68,473**	**$ 825,522**	**$ 350,437**
FUND NO. 045				
FACILITIES TRAFFIC				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ 124	$ 1,428	$ 4,915
Residential - Multi Family	10,981		6,300	8,677
Non Residential Retail - + 50,000 square feet	52		1,508	1,557
Non Residential Retail - Office	71	1,994	2,145	2,216
Non Residential Industrial	513	47	824	850
Non Residential Institutional	538	941	427	441
GROUP TOTAL	12,155	3,106	12,632	18,656
RETURN ON USE OF MONEY/PROPERTY				
Interest on Loans	28	24	77	47
Repayment on Loan	1,628	1,345	818	847
GROUP TOTAL	1,656	1,369	895	894
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Streets & Signals Fund	29,809			
TOTAL	**$ 43,620**	**$ 4,475**	**$ 13,527**	**$ 19,550**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 046				
FACILITIES FIRE				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ -162	$ 3,204	$ 11,030
Residential - Multi Family	35,375		14,035	19,332
Non Residential Retail - + 50,000 square feet	166		3,338	3,448
Non Residential Retail - Office	228	4,439	4,774	4,933
Non Residential Industrial	1,655	107	1,849	1,909
Non Residential Institutional	1,736	3,039	956	988
GROUP TOTAL	39,160	7,423	28,156	41,640
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	15,549	-7,840	8,000	6,800
Interest on Loans	91	78	246	150
Repayment on Loan	5,255	4,344	2,634	2,732
GROUP TOTAL	20,895	-3,418	10,880	9,682
TOTAL	**$ 60,055**	**$ 4,005**	**$ 39,036**	**$ 51,322**
FUND NO. 047				
FACILITIES POLICE				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ 1,086	$ 4,290	$ 14,768
Residential - Multi Family	15,479		18,736	25,807
Non Residential Retail - + 50,000 square feet	73		4,469	4,616
Non Residential Retail - Office	100	5,927	6,375	6,587
Non Residential Industrial	725	143	2,475	2,555
Non Residential Institutional	759	1,329	1,275	1,318
GROUP TOTAL	17,136	8,485	37,620	55,651
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	34,465	-17,605	17,900	15,300
Interest on Loans	40	34	108	66
Repayment on Loan	2,298	1,899	1,152	1,194
GROUP TOTAL	36,803	-15,672	19,160	16,560
TOTAL	**$ 53,939**	**$ -7,187**	**$ 56,780**	**$ 72,211**
FUND NO. 048				
FACILITIES PARKS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ -89	$ 3,466	$ 11,930
Residential - Multi Family	36,186		15,147	20,863
Non Residential Retail - + 50,000 square feet	61		1,292	1,335
Non Residential Retail - Office	84	1,707	1,836	1,897
Non Residential Industrial	606	41	714	737
Non Residential Institutional	635	1,111	368	381
GROUP TOTAL	37,572	2,770	22,823	37,143
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,724	-374	1,600	200
Interest on Loans	33	28	90	55
Repayment on Loan	1,921	1,588	963	999
GROUP TOTAL	5,678	1,242	2,653	1,254
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Park Reserve 442	114,334			
TOTAL	**$ 157,584**	**$ 4,012**	**$ 25,476**	**$ 38,397**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 050				
JUSTICE ASSISTANCE GRANT				
INTERGOVERNMENTAL				
Federal Grant	$ 83,077	$ 199,267	$ 21,017	$ 21,861
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,150	-817	900	
TOTAL	**$ 86,227**	**$ 198,450**	**$ 21,917**	**$ 21,861**
FUND NO. 051				
PEG ACCESS FEES				
TAXES				
Other Taxes	$ 96,437	$ 114,588	$ 100,900	$ 101,100
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,879	-1,387	1,800	1,600
TOTAL	**$ 99,316**	**$ 113,201**	**$ 102,700**	**$ 102,700**
FUND NO. 052				
HOUSING-CAL HOME GRANT				
INTERGOVERNMENTAL				
State Government Grant	$ 96,126	$ 25,156	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,263	-1,352	400	1,000
Home Funds Loans	1,695	9,308	3,000	1,500
GROUP TOTAL	2,958	7,956	3,400	2,500
TOTAL	**$ 99,084**	**$ 33,112**	**$ 3,400**	**$ 2,500**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 053				
HOUSING-BEGIN GRANT				
INTERGOVERNMENTAL				
State Government Grant	$ 12	$ 63,974	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,042	-167		
TOTAL	**$ 1,054**	**$ 63,807**	**$ 0**	**$ 0**
FUND NO. 054				
FACILITIES ROADWAYS DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ 2,045	$ 21,129	$ 72,732
Residential - Multi Family	104,586		61,582	84,823
Non Residential Retail - + 50,000 square feet	2,631		79,133	81,743
Non Residential Retail - Office	1,881	54,218	58,319	60,255
Non Residential Industrial	9,080	873	15,150	15,637
Non Residential Institutional	5,636	9,867	4,646	4,801
GROUP TOTAL	123,814	67,003	239,959	319,991
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	35,419	-19,246	18,100	12,400
Interest on Loans	741	538	1,072	691
Repayment on Loan	17,643	13,547	15,664	16,055
GROUP TOTAL	53,803	-5,161	34,836	29,146
OTHER REVENUE				
Developers		175,319		
TOTAL	**$ 177,617**	**$ 237,161**	**$ 274,795**	**$ 349,137**
FUND NO. 055				
FACILITIES TRAFFIC DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ 124	$ 1,428	$ 4,915
Residential - Multi Family	10,981		6,300	8,677
Non Residential Retail - + 50,000 square feet	52		1,508	1,557
Non Residential Retail - Office	71	1,994	2,145	2,216
Non Residential Industrial	513	47	824	850
Non Residential Institutional	538	941	427	441
GROUP TOTAL	12,155	3,106	12,632	18,656
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6,618	-3,569	3,400	3,100
Interest on Loans	28	24	77	47
Repayment on Loan	1,628	1,345	818	847
GROUP TOTAL	8,274	-2,200	4,295	3,994
OTHER REVENUE				
Other Revenue - Developers		28,770		
TOTAL	**$ 20,429**	**$ 29,676**	**$ 16,927**	**$ 22,650**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 056				
FACILITIES FIRE DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ -162	$ 3,204	$ 11,030
Residential - Multi Family	35,375		14,035	19,332
Non Residential Retail - + 50,000 square feet	166		3,338	3,448
Non Residential Retail - Office	228	4,439	4,774	4,933
Non Residential Industrial	1,655	107	1,849	1,909
Non Residential Institutional	1,736	3,039	956	988
GROUP TOTAL	39,160	7,423	28,156	41,640
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	22,188	-11,294	11,500	9,800
Interest on Loans	91	78	246	150
Repayment on Loan	5,255	4,344	2,634	2,732
GROUP TOTAL	27,534	-6,872	14,380	12,682
TOTAL	**$ 66,694**	**$ 551**	**$ 42,536**	**$ 54,322**
FUND NO. 057				
FACILITIES POLICE DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ 1,086	$ 4,290	$ 14,768
Residential - Multi Family	15,479		18,736	25,807
Non Residential Retail - + 50,000 square feet	73		4,469	4,616
Non Residential Retail - Office	100	5,927	6,375	6,587
Non Residential Industrial	725	143	2,475	2,555
Non Residential Institutional	759	1,329	1,275	1,318
GROUP TOTAL	17,136	8,485	37,620	55,651
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	23,454	-12,000	12,200	10,400
Interest on Loans	40	34	108	66
Repayment on Loan	2,298	1,899	1,152	1,194
GROUP TOTAL	25,792	-10,067	13,460	11,660
TOTAL	**$ 42,928**	**$ -1,582**	**$ 51,080**	**$ 67,311**
FUND NO. 058				
FACILITIES PARKS DEVELOPERS				
CHARGES FOR SERVICES				
Residential - Single Family	$	$ -89	$ 3,466	$ 11,930
Residential - Multi Family	36,186		15,147	20,863
Non Residential Retail - + 50,000 square feet	61		1,292	1,335
Non Residential Retail - Office	84	1,707	1,836	1,897
Non Residential Industrial	606	41	714	737
Non Residential Institutional	635	1,111	368	381
GROUP TOTAL	37,572	2,770	22,823	37,143
RETURN ON USE OF MONEY/PROPERTY				
Interest on Loans	33	28	90	55
Repayment on Loan	1,921	1,588	963	999
GROUP TOTAL	1,954	1,616	1,053	1,054
TOTAL	**$ 39,526**	**$ 4,386**	**$ 23,876**	**$ 38,197**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 059				
NEIGHBORHOOD STABILIZATION				
INTERGOVERNMENTAL				
Fannie Mae Grant	9,583	40,417		
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	1,328	7,254	10,760	
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,486	-1,427	1,700	500
Neighborhood Stabilization Loans	2,121			1,000
Land Sales	889,488	805,495	400,000	300,000
GROUP TOTAL	897,095	804,068	401,700	301,500
TOTAL	**$ 908,006**	**$ 851,739**	**$ 412,460**	**$ 301,500**
FUND NO. 061				
MEASURE C				
INTERGOVERNMENTAL				
Federal Government Grants	$	$	$ 399,453	$ 374,580
TAXES				
General Sales and Use	4,990,325	5,252,265	5,605,000	5,569,444
CHARGES FOR SERVICES				
Special Fire Dept Service	4,513	34,388	7,516	10,810
PERS - EE Share 3% at 50	88,200	223,297	224,304	215,597
PERS - EE Share 2.5% at 55	3,036	6,097	7,419	8,142
PERS - EE Share 2.7% at 57			26,106	35,065
GROUP TOTAL	95,749	263,782	265,345	269,614
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	4,051	-1,171	1,900	2,400
OTHER REVENUE				
Unclassified	411			
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Employee Benefit Fund 669	23,400			
TOTAL	**$ 5,113,936**	**$ 5,514,876**	**$ 6,271,698**	**$ 6,216,038**
FUND NO. 062				
DEVELOPER CAPITAL FEE				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 14,036	$ -7,104	$ 7,200	$ 6,100
TOTAL	**$ 14,036**	**$ -7,104**	**$ 7,200**	**$ 6,100**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 063				
BELL STATION FACILITY				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1,520	$ -892	$ 800	$ 800
Rents& Royalties	81,060	105,822	114,041	94,048
GROUP TOTAL	82,580	104,930	114,841	94,848
OTHER REVENUE				
Unclassified	3,133	-249		
TOTAL	**$ 85,713**	**$ 104,681**	**$ 114,841**	**$ 94,848**
FUND NO. 064				
PROPOSITION 1B				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,998	474		
TOTAL	**$ 1,998**	**$ 474**	**$ 0**	**$ 0**
FUND NO. 065				
2103 Gas Tax				
TAXES				
2103 Gas Tax	$ 1,089,021	$ 636,240	$ 1,146,265	$ 846,595
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,803	-58		100
TOTAL	**$ 1,090,824**	**$ 636,182**	**$ 1,146,265**	**$ 846,695**
FUND NO. 066				
NEIGHBORHOOD PROGRAM (NSP3)				
INTERGOVERNMENTAL				
Federal Government Grants	$ 580,021	$ 545,907	$ 12,295	$
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	3,500	10,432	10,760	
Personal Time ChargeCIP	2,270			
GROUP TOTAL	5,770	10,432	10,760	0
RETURN ON USE OF MONEY/PROPERTY				
Rents and Royalties/Land Sales		137,531	380,400	225,000
TOTAL	**$ 585,791**	**$ 693,870**	**$ 403,455**	**$ 225,000**
FUND NO. 068				
STABILIZATION RENTAL HOUSING				
INTERGOVERNMENTAL				
Federal Government Grants	$ 1,300,000	$	$	$
TOTAL	**$ 1,300,000**	**$ 0**	**$ 0**	**$ 0**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 069				
CALHOME 2012				
INTERGOVERNMENTAL				
State Government Grants	$	$	$	$ 900,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Revenue				1,000
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 901,000**
FUND NO. 070				
HOUSING ADMINISTRATION				
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	$	$	$	$ 17,356
Interdepartmental Direct Service Cost Reimbursement				565,995
TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 583,351**
FUND NO. 071				
CITY HOUSING LOAN				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 209	$ -257	$ 300	$ 900
Interest on Loans	5,606	300,343	9,525	7,731
City Housing Loan	25,866	-7,758	16,410	17,859
GROUP TOTAL	31,681	292,328	26,235	26,490
ADDITIONAL SOURCES OF REVENUE				
Transfer In - PFEDA Area #2 902	1,403,400			
Transfer In - PFEDA housring Fund 905	973,475			
Transfer In - PFEDA #2 Gateway	273,986			
TOTAL TRANSFERS IN	2,650,861	0	0	0
TOTAL	**$ 2,682,542**	**$ 292,328**	**$ 26,235**	**$ 26,490**
FUND NO. 080				
VEHICLE ABATEMENT				
CHARGES FOR SERVICES				
Vehicle Abatement	$	$ 59,980	$ 35,000	$ 35,000
PERS - EE Share 2.5% at 55			2,642	
GROUP TOTAL	0	59,980	37,642	35,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	0	-663		500
TOTAL	**$ 0**	**$ 59,317**	**$ 37,642**	**$ 35,500**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NOS. 100 - 149 & 151 - 153 MAINTENANCE DISTRICTS FUND				
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	$ 3,224	$ 4,798	$ 6,167	$ 6,603
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessments	737,730	721,775	780,672	793,168
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	21,900	-12,489		7,308
OTHER REVENUE				
Unclassified	19,098	5,714		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	25,531	27,690	33,530	39,700
Transfer In - Neighborhood Stabilization Fund	454	205	140	79
Transfer In - Water System Fund	37	1,500	1,543	1,619
Transfer In - Facilities Maintenance Fund	8,074	9,068	8,851	
Transfer In - Downtown Parking	14,400			
Transfer In - RDA Project Area 2	3,472			
Transfer In - Parking Authority		17,079	17,081	17,109
TOTAL TRANSFERS IN	51,968	55,542	61,145	58,507
Interdepartmental Direct Service Cost Reimbursement	2,863			
TOTAL	**$ 836,783**	**$ 775,340**	**$ 847,984**	**$ 865,586**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 150				
CFD ADMINISTRATION FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 3,386	$ -1,684	$	$ 1,400
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Fahren's Park Plaza			5,000	
TOTAL	**$ 3,386**	**$ -1,684**	**$ 5,000**	**$ 1,400**
FUND NO. 155				
CFD ADMINISTRATION FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 21,583	$ 22,335	$ 22,699	$ 23,079
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	7	7		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund	39	30	31	21
TOTAL	**$ 21,629**	**$ 22,372**	**$ 22,730**	**$ 23,100**
FUND NO. 156				
CFD PUBLIC SAFETY FIRE FUND				
CHARGES FOR SERVICES				
Special Fire Dept Service		1,923		
PERS - EE Share 3% at 50	4,704	8,702	18,001	12,308
GROUP TOTAL	4,704	10,625	18,001	12,308
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	277,115	286,772	291,698	296,598
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	612	-1,149		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund 770	501	389	397	269
Transfer In - Employee Benefit Fund 669	11,700			
TOTAL TRANSFERS IN	12,201	389	397	269
TOTAL	**$ 294,632**	**$ 296,637**	**$ 310,096**	**$ 309,175**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 157				
CFD PUBLIC SAFETY PD FUND				
CHARGES FOR SERVICES				
PERS - EE Share 3% at 50	$ 10,804	$ 24,650	$ 27,192	$ 29,669
PERS - EE Share 2.7% at 57				4,823
GROUP TOTAL	10,804	24,650	27,192	34,492
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	562,872	582,494	592,222	602,168
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	887	-1,103		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund 770	1,018	789	806	545
Transfer In - Employee Benefit Fund 669	5,850			
TOTAL TRANSFERS IN	6,868	789	806	545
TOTAL	**$ 581,431**	**$ 606,830**	**$ 620,220**	**$ 637,205**
FUND NO. 158				
CFD- PW-PARKS MAINTENANCE FUND				
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	$ 1,249	$ 4,484	$ 3,020	$ 3,233
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	62,770	64,960	65,995	67,102
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	128	-150		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD-Bellevue Ranch East		18,286	21,666	9,325
Transfer In - CFD-Compass Pointe		44,631	28,873	28,400
Transfer In - CFD-Sandcastle		37,654	25,975	22,770
Transfer In - CFD Services Fund	114	88	90	61
TOTAL TRANSFERS IN	114	100,659	76,604	60,556
ADDITIONAL SOURCES OF REVENUE				
Interdepartmental Direct Service	2,418	2,529	3,999	9,993
TOTAL	**$ 66,679**	**$ 172,482**	**$ 149,618**	**$ 140,884**
FUND NO. 159				
CFD- STREET TREES FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 31,870	$ 32,980	$ 33,497	$ 34,061
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	19	2		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund	58	45	46	31
TOTAL	**$ 31,947**	**$ 33,027**	**$ 33,543**	**$ 34,092**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 160				
CFD- STREET MAINT/LIGHTS FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 70,964	$ 73,439	$ 74,601	$ 75,857
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	48	13		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund	128	99	102	69
TOTAL	**$ 71,140**	**$ 73,551**	**$ 74,703**	**$ 75,926**
FUND NO. 161				
CFD- DEVELOPMENT SERVICE FUND				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 19,088	$ 19,754	$ 21,632	$ 20,411
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	7	6		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund	34	26	27	18
TOTAL	**$ 19,129**	**$ 19,786**	**$ 21,659**	**$ 20,429**
FUND NO. 162				
CFD- PARKS & COMMUNITY SERVICES				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 46,926	$ 48,566	$ 47,823	$ 50,211
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	26	6		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund	85	66	67	45
TOTAL	**$ 47,037**	**$ 48,638**	**$ 47,890**	**$ 50,256**
FUND NO. 163				
CFD- AIRPORT				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 15,382	$ 15,916	$ 16,150	$ 16,418
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6	4		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Services Fund	28	22	22	15
TOTAL	**$ 15,416**	**$ 15,942**	**$ 16,172**	**$ 16,433**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NOS. 164-199				
COMMUNITY FACILITIES DISTRICT FUNDS				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Special Tax	$ 503,126	$ 521,779	$ 531,204	$ 541,675
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	21,688	-12,160		8,500
OTHER REVENUE				
Unclassified	30,241	9,093		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD Street Maintenance Fund	69,458	71,087	73,985	76,002
Transfer In - CFD Services Fund	2,376	1,841	1,881	1,273
GROUP TOTAL	71,834	72,928	75,866	77,275
TOTAL	**$ 626,889**	**$ 591,640**	**$ 607,070**	**$ 627,450**
FUND NO. 299				
MAINT DIST PUMP REPLACEMENT				
CHARGES FOR SERVICES				
Pump Replacement Fee	$ 10,929	$ 13,000	$ 13,000	$ 11,000
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,787	-3,013	3,000	2,600
TOTAL	**$ 16,716**	**$ 9,987**	**$ 16,000**	**$ 13,600**
CAPITAL PROJECTS FUNDS				
FUND NO. 424				
PARKS & COMMUNITY SERVICE CIP FUND				
INTERGOVERNMENTAL				
State Government Grant	$ 81,236	$ 168,815	$ 2,409,239	$ 34,957
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings		104		
OTHER REVENUE				
Other Revenue-Developers	-74			
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund			7,154	23,654
Transfer In - Housing Fund	15,401			
TOTAL TRANSFERS IN	15,401	0	7,154	23,654
TOTAL	**$ 96,563**	**$ 168,919**	**$ 2,416,393**	**$ 58,611**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 442				
PARK RESERVE FUND				
INTERGOVERNMENTAL				
Other State Grants	$ 1,228	$	$	$
State Grant -Z'berg	68			
GROUP TOTAL	1,296	0	0	0
CHARGES FOR SERVICES				
Park Zone #1 Fees	946		2,365	2,365
Park Zone #2 Fees	14,455	10,425	564	
Park Zone #4 Fees			19,110	42,225
Park Zone #5 Fees		-9,532	13,185	27,065
GROUP TOTAL	15,401	893	35,224	71,655
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	4,789	-169	1,200	600
Rent of Facilities				4,548
GROUP TOTAL	4,789	-169	1,200	5,148
OTHER REVENUE				
Donations		2,873,772		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Parks and Community Service 024	10,452	7,970		
Transfer In - Facilities-Parks	441,513	173,349	559	558
Transfer In - Missing Children Monument Fund		770		
TOTAL TRANSFERS IN	451,965	182,089	559	558
TOTAL	**$ 473,451**	**$ 3,056,585**	**$ 36,983**	**$ 77,361**
FUND NO. 448				
AIRPORT INDUSTRIAL PARK				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 724	$ 309	$ 300	$ 100
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Water System (557)		4,848		
TOTAL	**$ 724**	**$ 5,157**	**$ 300**	**$ 100**
FUND NO. 449				
FIRE STATION CIP FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1	$ 1	$	$
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Facilities Fire Fund			949,915	949,915
TOTAL	**$ 1**	**$ 1**	**$ 949,915**	**$ 949,915**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 450				
STREETS & SIGNALS CIP FUND				
INTERGOVERNMENTAL				
Other Federal Grants	$ 4,532,937	$	$	$
Other State Grants	2,085,027	896,214	891,027	200,189
Congstn Mgnt Air Alt-CMAQ	60,993	107,764		189,867
GROUP TOTAL	6,678,957	1,003,978	891,027	390,056
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	162	-10,150	3,700	10,900
OTHER REVENUE				
Unclassified	771	15,009	15,000	
Other Revenue-Developers	1,008,568	13,406		
GROUP TOTAL	1,009,339	28,415	15,000	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Street Maint/Lt			300,000	114,295
Transfer In - LMI Housing	231,333	213,597	38,682	4,436
Transfer In - STP Fund	1,718,029	715,662	2,615,968	3,421,076
Transfer In - Facilities - Roadway	2,773,637	898,813	1,764,632	1,888,177
Transfer In - Facilities - Traffic Signal	1,372			
Transfer In - Facilities - Traffic Signal-Developer	95			
Transfer In - WasteWater System	22,342			
Transfer In - Water System	215,319			
Transfer In - Gateway Area CIP Fund		359,495		
Transfer In - PFEDA #2 Housing CIP Fund	46,835			
Transfer In - PFEDA Gateways CIP Fund	37,468			
Transfer In - Proposition 1B Fund	300,708			
TOTAL TRANSFERS IN	5,347,138	2,187,567	4,719,282	5,427,984
TOTAL	**$ 13,035,596**	**$ 3,209,810**	**$ 5,629,009**	**$ 5,828,940**
FUND NO. 456				
2004 WATER REVENUE BOND CIP FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1	$	$	$
OTHER REVENUE				
Other Revenue-Premium on Bonds Sold	83,328			
TOTAL	**$ 83,329**	**$ 0**	**$ 0**	**$ 0**
FUND NO. 457				
2004 SEWER REVENUE BOND CIP FUND				
RETURN ON USE OF MONEY/PROPERTY				
Interest Earnings	$ 833	$	$	$
OTHER REVENUE				
Other Revenue-Premium on Bonds Sold	199,788			
TOTAL	**$ 200,621**	**$ 0**	**$ 0**	**$ 0**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 461				
AIRPORT CIP FUND				
INTERGOVERNMENTAL				
Federal Government Grant	$ 121,222	$ 124,576	$ 18,528	$ 110,079
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	160	-27		
Rents& Royalties			39,222	
GROUP TOTAL	160	-27	39,222	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Airport Industrial Park Fund	7,895	9,211	10,667	9,796
TOTAL	**$ 129,277**	**$ 133,760**	**$ 68,417**	**$ 119,875**
FUND NO. 462				
MERCED THEATRE RESTORATION CIP FUND				
INTERGOVERNMENTAL				
Other State Grants	$ 764,034	$	$	$
Other Federal Grants	237,500			
GROUP TOTAL	1,001,534	0	0	0
CHARGES FOR SERVICES				
Utilities Reimbursement	-99			
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,253	-157	200	600
Rent on Facilities	54	-54		
GROUP TOTAL	2,307	-211	200	600
OTHER REVENUE				
Unclassified		450		
Contributions & Donations	185,000			
GROUP TOTAL	185,000	450	0	0
TOTAL	**$ 1,188,742**	**$ 239**	**$ 200**	**$ 600**
FUND NO. 463				
PCE CLEAN UP WATER CIPS				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 8,115	$ -5,103	$ 4,300	$ 5,400
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Water System Fund	250,000	250,000	250,000	250,000
TOTAL	**$ 258,115**	**$ 244,897**	**$ 254,300**	**$ 255,400**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 464				
MTBE SETTLEMENT FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$	$ -6,631	$	10,200
OTHER REVENUE				
Damage Claims		2,200,000		
TOTAL	**$ 0**	**$ 2,193,369**	**$ 0**	**$ 10,200**
FUND NO. 471				
CITY HOUSING CIP				
INTERGOVERNMENTAL				
Other Federal Grants	$	$ 1,000	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	37,651	-3,952	25,700	6,000
Rent and Royalty	90,503			
GROUP TOTAL	128,154	-3,952	25,700	6,000
OTHER REVENUE				
Unclassified		228		
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Project Area 2 Housing 911	1,378,497			
Transfer In - Project Gateway 912	1,372,361			
Transfer In - Project Gateway 913	2,131,635			
TOTAL TRANSFERS IN	4,882,493	0	0	0
TOTAL	**$ 5,010,647**	**$ -2,724**	**$ 25,700**	**$ 6,000**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
DEBT SERVICE FUNDS				
FUND NO. 333				
NORTH MERCED SEWER REFUNDING				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessment Principal	$ 167	$ 33,426	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,243	13,433		
TOTAL	**$ 3,410**	**$ 46,859**	**$ 0**	**$ 0**
FUND NO. 338				
LIBERTY PARK ASSESSMENT DISTRICT				
FINES, FORFEITS, PENALTIES & ASSESSMTS				
Assessment Principal	$ 57,250	$ 53,031	$ 53,043	$ 49,903
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	855	-744	200	100
TOTAL	**$ 58,105**	**$ 52,287**	**$ 53,243**	**$ 50,003**
FUND NO. 340				
16TH STREET ASSESSMENT DISTRICT				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 53,289	$ 35,976	$ 45,747	$ 47,728
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	596	-512	100	100
TOTAL	**$ 53,885**	**$ 35,464**	**$ 45,847**	**$ 47,828**
FUND NO. 342				
FAHRENS PARK				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 442,864	$ 365,008	$ 374,694	$ 383,567
Assessment Payoff			11,000	11,000
Assessment Payoff Fee			50	50
GROUP TOTAL	442,864	365,008	385,744	394,617
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	9,083	-7,165	400	500
Interest Earnings		63		40
GROUP TOTAL	9,083	-7,102	400	540
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Fahrens Park CIP Fund		3,230,000		
TOTAL	**$ 451,947**	**$ 3,587,906**	**$ 386,144**	**$ 395,157**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 343				
BELLEVUE RANCH DEVELOPMENT EAST				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 640,910	$ 493,704	$ 682,809	$ 681,287
Prior Year Assessment	42,017	192,703		
GROUP TOTAL	682,927	686,407	682,809	681,287
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	415	315	3,000	
Interest Earnings	3,506	2,823		3,000
GROUP TOTAL	3,921	3,138	3,000	3,000
TOTAL	**$ 686,848**	**$ 689,545**	**$ 685,809**	**$ 684,287**
FUND NO. 344				
UNIVERSITY CAPITAL CHARGE FUND				
CHARGES FOR SERVICES				
Sewer Facilty Fee	$ 261,054	$ 255,241	$ 448,182	$ 441,242
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	119	26	100	
TOTAL	**$ 261,173**	**$ 255,267**	**$ 448,282**	**$ 441,242**
FUND NO. 345				
BELLEVUE RANCH DEVELOPMENT WEST				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 363,455	$ $509,064.00	$ 513,074	$ 511,599
Prior Year Assessment	155,063	$5,723.00		
GROUP TOTAL	518,518	514,787	513,074	511,599
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	425	831		
Interest Earnings	1,188	1,014	1,000	1,000
GROUP TOTAL	1,613	1,845	1,000	1,000
TOTAL	**$ 520,131**	**$ 516,632**	**$ 514,074**	**$ 512,599**
FUND NO. 346				
MORAGA DEVELOPMENT				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Assessment Principal	$ 198,795	$ 590,930	$ 289,472	$ 375,765
Prior Year Assessment	197,114	3,348		
GROUP TOTAL	395,909	594,278	289,472	375,765
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	546	-274		300
Interest Earnings	466	303	430	330
GROUP TOTAL	1,012	29	430	630
OTHER REVENUE				
Unclassified		4,520		
TOTAL	**$ 396,921**	**$ 598,827**	**$ 289,902**	**$ 376,395**
FUND NO. 361				
AIRPORT DEBT SERVICE				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 826	$ -419	$ 400	$ 300
Hangar Rentals	55,681	52,939	51,406	53,725
GROUP TOTAL	56,507	52,520	51,806	54,025
TOTAL	**$ 56,507**	**$ 52,520**	**$ 51,806**	**$ 54,025**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 770				
CFD SERVICES DEPOSITS				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 721	$ -423	$ 300	$ 200
TOTAL	**$ 721**	**$ -423**	**$ 300**	**$ 200**
FUND NO. 771				
MISSING CHILDREN MONUMENT				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 6	$ 1	$ 0	$
OTHER REVENUE				
Contributions	50			
TOTAL	**$ 56**	**$ 1**	**$ 0**	**$ 0**
FUND NO. 778				
YOUTH PROGRAMS ENDOWMENT FUND				
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Housing Unrestricted Prgm Income	7,581	4,219	8,156	4,900
TOTAL	**$ 7,581**	**$ 4,219**	**$ 8,156**	**$ 4,900**
FUND NO. 779				
ASSET FORFEITURE				
FINES, FORFEITS, PENALTIES & ASSESSMENTS				
Criminal Fines	$ 43,577	$ 16,813	$ 0	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	691	-529	0	100
TOTAL	**$ 44,268**	**$ 16,284**	**$ 0**	**$ 100**
FUND NO. 795				
WAHNETA HALL 1991 TRUST				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 2,561	$ -1,307	$ 1,300	$ 1,100
TOTAL	**$ 2,561**	**$ -1,307**	**$ 1,300**	**$ 1,100**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
ENTERPRISE FUNDS				
FUND NO. 550				
WWTP LINES COMPONENT				
CHARGES FOR SERVICES				
Sewer Facility Fee	$ 101,080	$ 26,074	$ 130,420	$ 193,845
Sewer Facility Fees South of Bear Creek	8,153	38,904	7,276	36,220
Sewer Facility Fees NthBCrk o/s NMS Dis	55,926	210		
GROUP TOTAL	165,159	65,188	137,696	230,065
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	50,153	-19,061	26,200	13,700
TOTAL	**$ 215,312**	**$ 46,127**	**$ 163,896**	**$ 243,765**
FUND NO. 551				
WWTP PLANT COMPONENT				
CHARGES FOR SERVICES				
Sewer Facility Fee	$ 423,417	$ 321,984	$ 559,467	$ 906,280
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	269,274	-95,664	89,900	37,000
OTHER REVENUE				
SRF Loan Principle Forgiveness	2,000,000			
Donations	550,000			
GROUP TOTAL	2,550,000	0	0	0
TOTAL	**$ 3,242,691**	**$ 226,320**	**$ 649,367**	**$ 943,280**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 552				
WASTEWATER REVOLVING FUND				
RETURN ON USE OF MONEY/PROPERTY				
Interest on Loans	$ 22	$ 2	$	$
Investment Earnings	1,763	-901	900	700
Repayment on Loans	403	2,224		
GROUP TOTAL	2,188	1,325	900	700
TOTAL	**$ 2,188**	**$ 1,325**	**$ 900**	**$ 700**
FUND NO. 553				
WASTEWATER SYSTEM FUND				
INTERGOVERNMENTAL				
Other State Grants	$ 460,753	$ 186,958	$	$
CHARGES FOR SERVICES				
Sewer Service Charges	18,388,889	16,330,084	19,011,352	18,265,851
Sewer Maint. and Repairs	2,400	2,400	2,400	2,400
Sewer Frontage Fees	0	57,656		
PERS - EE Share 2.5% at 55	109,186	172,103	202,962	210,684
PERS - Share 2% at 62			13,929	27,676
Septic Haulers	64,342	66,686	66,100	66,100
Industrial Pretreatment	125,367	150,842	129,000	150,000
Industrial Pretreatment Penalties		500	150	150
Monitoring Wells Insp Fees	675	1,201	675	1,875
Monitor Industrial Users			100	100
GROUP TOTAL	18,690,859	16,781,472	19,426,668	18,724,836
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	291,205	-166,191	164,300	169,000
Interest Earnings	9	56	10	10
Rent of Facilities	10,677			
GROUP TOTAL	301,891	-166,135	164,310	169,010
OTHER REVENUE				
Unclassified	209,839	62,001	5,350	5,350
Sale of Equipment	757	934	200	1,600
Sale of Farm Products	334,926	638,967	400,000	500,000
GROUP TOTAL	545,522	701,902	405,550	506,950
ADDITIONAL SOURCES OF REVENUE				
Infrastructure		4,706		
Transfer In - No. Merced Sewer (333)		167,318	70,639	3,437
Transfer In - Employee Benefit Fund	38,543	46,727		
GROUP TOTAL	38,543	218,751	70,639	3,437
Interdepartmental Direct Service Cost Reimbursement	76,160	202,034	226,448	245,481
TOTAL	**$ 20,113,728**	**$ 17,924,982**	**$ 20,293,615**	**$ 19,649,714**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 556				
RESTRICTED WATER FUND				
CHARGES FOR SERVICES				
Water Facility Charge - Mains	$ 92,544	$ 60,891	$ 174,950	$ 378,924
RETURN ON USE OF MONEY/PROPERTY				
Interest On Loans	67,544			
Investment Earnings	389,507	-200,135	203,600	173,300
GROUP TOTAL	457,051	-200,135	203,600	173,300
TOTAL	**$ 549,595**	**$ -139,244**	**$ 378,550**	**$ 552,224**
FUND NO. 557				
WATER SYSTEM FUND				
INTERGOVERNMENTAL				
Other State Grants	$ 14,989	$ 967	$	$
CHARGES FOR SERVICES				
Sale of Water - Public	12,175,360	12,693,162	12,331,793	11,775,966
Water Ordinance Waiver Fee		10	100	100
Meter and Service Installation	-13,067	149,882	5,400	18,000
Hydrant Rental/Fire Service	1,100	1,000	1,000	1,200
Water Frontage Fees to City		123,033		
Departmental Reimbursement		7,964		
PERS - EE Share 2.5% at 55	90,330	126,467	148,244	147,844
PERS - EE Share 2% at 62			2,807	19,180
GROUP TOTAL	12,253,723	13,101,518	12,489,344	11,962,290
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	266,886	-143,551	149,300	148,200
Interest Earnings	3	1		
Rent/Concessions (Other than Rec.)	19,332	19,912	19,814	21,125
GROUP TOTAL	286,221	-123,638	169,114	169,325
OTHER REVENUE				
Unclassified	3,806	3,173		500
Damage Claims	1,011,535	6,920	500	500
Sale of Equipment	11,894	7,098	10,000	9,500
GROUP TOTAL	1,027,235	17,191	10,500	10,500
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Infrastructure		29,603		
Transfer In - Refuse				638,230
TOTAL TRANSFERS IN	0	29,603	0	638,230
Interdepartmental Direct Service Cost Reimbursement	75,004	43,456	41,281	46,605
TOTAL	**$ 13,657,172**	**$ 13,069,097**	**$ 12,710,239**	**$ 12,826,950**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 558				
REFUSE FUND				
INTERGOVERNMENTAL				
Other State Grants	$ 680,096	$ 224,557	$ 34,800	$
CHARGES FOR SERVICES				
Refuse/Sanitation Service	9,414,005	9,513,442	9,400,000	9,600,000
Green Waste Collection	972,681	998,278	1,013,300	1,026,000
Curbside Recycling Program	1,033,163	1,061,240	1,044,207	1,060,000
PERS - EE Share 2.5% at 55	105,568	151,020	181,478	218,334
PERS - EE Share 2% at 62		1,838	7,316	7,208
GROUP TOTAL	11,525,417	11,725,818	11,646,301	11,911,542
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	85,671	-43,960	48,900	42,300
OTHER REVENUE				
Unclassified	22,102	21,305	500	5,000
Exp Adv or Reimb		17,500		
Sale of Equipment	61			
Revenue Share Credit	56,986	57,920	56,985	58,000
GROUP TOTAL	79,149	96,725	57,485	63,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - CFD PW - Streets				32,119
Interdepartmental Direct Service Cost Reimbursement	14,869	15,232	27,989	51,318
TOTAL	**$ 12,385,202**	**$ 12,018,372**	**$ 11,815,475**	**$ 12,100,279**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 561				
AIRPORT				
TAXES				
Aircraft Taxes Unsecured	$ 33,879	$ 39,278	$ 39,279	$ 39,000
INTERGOVERNMENTAL				
Federal Funds - AIP Funding	18,081			
CHARGES FOR SERVICES				
Utilities Reimbursement	1,225	1,217	1,260	1,450
PERS - EE Share 2.5% at 55	10,545	14,824	16,574	17,370
Personal Time ChargeCIP	1,602	983		
Private Hangar Tiedowns	1,968	2,319	2,460	3,660
Private Hangar Ground Area	18,242	18,339	18,988	19,628
Fuel Flowage Fees	12,702	11,647	12,600	9,900
Landing Fees	23,373	18,862	18,024	12,924
Fixed Base Operations	4,557	4,182	4,608	3,456
GROUP TOTAL	74,214	72,373	74,514	68,388
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	701	-193	600	300
Hangar Rentals	95,607	104,297	100,846	71,555
Building Rentals	129,194	126,927	123,595	132,820
Vehicle Rental Commission	38,688	41,304	39,600	44,400
Lease of Ground Area	47,243	72,879	32,822	29,950
GROUP TOTAL	311,433	345,214	297,463	279,025
OTHER REVENUE				
Unclassified	7,446	852	4,500	4,500
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund	63,252	21,400	57,785	48,783
Transfer In - CFD Airport	16,429	13,073	13,630	13,831
Transfer In - Airport Ind Park	5,413			
TOTAL TRANSFERS IN	85,094	34,473	71,415	62,614
TOTAL	**$ 530,147**	**$ 492,190**	**$ 487,171**	**$ 453,527**
FUND NO. 562				
REFUSE CAPITAL EQUIPMENT				
CHARGES FOR SERVICES				
Building Permits	$ 15,492	$ 12,091	$ 27,825	$ 49,550
Indust/Commercial Surcharge	22,242	19,912	15,000	15,000
Recycling Container Surcharge	5,770	3,671	8,059	13,432
GROUP TOTAL	43,504	35,674	50,884	77,982
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,661	-1,482	1,500	1,400
TOTAL	**$ 46,165**	**$ 34,192**	**$ 52,384**	**$ 79,382**
FUND NO. 566				
RESTRICTED WATER MAINS				
CHARGES FOR SERVICES				
Water Facility Charges	$ 17,627	$ 17,529	$ 33,324	$ 72,176
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	71,433	-36,794	37,500	32,200
Repayment on Loan			39,278	39,278
GROUP TOTAL	71,433	-36,794	76,778	71,478
TOTAL	**$ 89,060**	**$ -19,265**	**$ 110,102**	**$ 143,654**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
INTERNAL SERVICE FUNDS				
FUND NO. 029				
PUBLIC WORKS ADMINISTRATION				
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	$ 34,613	$ 68,189	$ 79,526	$ 82,745
PERS - EE Share 2% at 62	$			2,681
GROUP TOTAL	34,613	68,189	79,526	85,426
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	2,822	-1,631	1,500	1,500
OTHER REVENUE				
Unclassified	1,587	-379		
Sale of Equipment			100	
GROUP TOTAL	1,587	-379	100	0
Interdepartmental Direct Service Cost Reimbursement From:				
General Fund	26,166	60,314	53,397	54,464
Maintenance District Fund	30,498	33,698	31,408	36,515
Street Trees Fund	24,504	39,874	43,195	
Street Maintenance Fund	47,530	65,067	55,726	57,031
CFD's		560	616	822
Wastewater Fund	206,184	150,408	174,068	177,459
Water System Fund	209,408	167,794	180,913	185,993
Refuse Fund	319,286	327,118	315,359	352,977
Fleet Fund	10,342	42,187	36,828	32,667
Facilities Fund	12,701	21,748	20,772	21,055
Total Interdepartmental Cost Reimbursement	886,619	908,768	912,282	918,983
GROUP TOTAL	1,588,819	1,679,857	1,556,229	1,718,705
Administrative Reimbursement	702,200	771,089	643,947	799,722
TOTAL	**$ 1,627,841**	**$ 1,746,036**	**$ 1,637,355**	**$ 1,805,631**
FUND NO. 666				
WORKERS' COMPENSATION INSURANCE				
CHARGES FOR SERVICES				
Workers Compensation Revenue	$ 1,503,168	$ 1,468,794	$ 1,679,139	$ 2,187,221
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	1,384	-3,492	2,900	9,900
OTHER REVENUE				
Unclassified	30,071	10,816		
PERS Refund		19,003	11,966	11,966
GROUP TOTAL	30,071	29,819	11,966	11,966
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		259,179		
Transfer In - Employment Benefit Fund		500,000	940,000	
Transfer In - Unemployment Insurance Fund			367,975	
TOTAL TRANSFERS IN	0	759,179	1,307,975	0
TOTAL	**$ 1,534,623**	**$ 2,254,300**	**$ 3,001,980**	**$ 2,209,087**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 667				
LIABILITY INSURANCE				
CHARGES FOR SERVICES				
Liability Insurance	$ 1,868,091	$ 1,332,458	$ 931,202	$ 828,318
Cost Recovery	472,248			
GROUP TOTAL	2,340,339	1,332,458	931,202	828,318
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	17,224	-13,603	9,000	8,600
OTHER REVENUE				
Unclassified	76,545	169,840		216,038
Reimburse Special Events Insurance	7,168	1,249		
Damage Claims	43,476	12,003	50,000	50,000
GROUP TOTAL	127,189	183,092	50,000	266,038
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund				77,500
Interdepartmental Direct Service Cost Reimbursement	612,973	385,727	125,093	25,000
TOTAL	**$ 3,097,725**	**$ 1,887,674**	**$ 1,115,295**	**$ 1,205,456**
FUND NO. 668				
UNEMPLOYMENT INSURANCE				
CHARGES FOR SERVICES				
Unemployment Insurance	$ 291,170	$ 144,598	$ 19,344	$ 65,920
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	6,970	-3,768	3,700	3,200
TOTAL	**$ 298,140**	**$ 140,830**	**$ 23,044**	**$ 69,120**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 669				
EMPLOYEE BENEFITS				
CHARGES FOR SERVICES				
Group Health/Accident Fee	$ 5,468,401	$ 5,367,342	$ 5,899,689	$ 6,007,141
Group Life Insurance Fees	40,842	28,791	65,562	31,596
Disability Insurance Fees	82,149	57,582	95,900	63,191
Vision Care Fees	61,031	56,969	60,522	96,854
Dental Care Fees	694,960	615,021	787,681	610,776
Group Health/Retiree	575	530		
Post Employment Fees	1,457,295	1,458,031	1,490,980	1,458,582
Retiree Drug Subsidy (RDS)	16,381	14,188	10,000	10,000
CORE Plan Pre-Tax EE Share	721,796	727,445	755,828	771,796
CORE Plan Life/LTD/Domestic Partner	42,759	44,963	46,487	46,936
CORE Plan - ER Premium	20	57		
Voluntary Cancer Insurance	3,241			
Voluntary Heart/Stroke Insurance	1,607			
Voluntary Pet Insurance	927			
Voluntary Life Insurance	15,960			
Voluntary Short Term Disability Insurance	5,416			
Flexible Spending Medical	48,374	43,028	34,264	29,398
Flexible Spending Dependent Care	26,406	15,675	9,500	20,000
GROUP TOTAL	8,688,140	8,429,622	9,256,413	9,146,270
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	13,087	-7,159	1,700	500
OTHER REVENUE				
Unclassified	38			
TOTAL	**$ 8,701,265**	**$ 8,422,463**	**$ 9,258,113**	**$ 9,146,770**
FUND NO. 670				
FLEET MANAGEMENT				
INTERGOVERNMENTAL				
Federal Diesel Tax Rebate	$ 10,797	$	$	$
State-Motor Veh Fuel License	5,735	2,220	3,600	2,000
GROUP TOTAL	16,532	2,220	3,600	2,000
CHARGES FOR SERVICES				
Vehicle Maint. and Repair Fee	3,237,102	3,418,358	3,631,966	3,415,196
PERS - EE Share 2.5% at 55	32,164	45,209	53,719	48,050
PERS - EE Share 2% @ 62		234		6,988
GROUP TOTAL	3,269,266	3,463,801	3,685,685	3,470,234
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	4,452	-880	2,600	2,800
OTHER REVENUE				
Unclassified	3,696	-756		
Damage Claims			50	
Sale Of Equipment	59,041	4,668		
GROUP TOTAL	62,737	3,912	50	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Fleet Replacement Fund	41,000			
Interdepartmental Direct Service Cost Reimbursement	40,434	54,091	47,864	52,834
TOTAL	**$ 3,434,421**	**$ 3,523,144**	**$ 3,739,799**	**$ 3,527,868**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 671				
FACILITIES MAINTENANCE AND OPERATION				
INTERGOVERNMENTAL				
Other Federal Grants	$ 154,380	$	$	$
CHARGES FOR SERVICES				
Utilities Reimbursement	4,871	5,385	9,840	5,280
Parcade Common Area Maint		-50		
PERS - EE Share 2.5% at 55	16,406	21,470	24,734	27,228
PERS - EE Share 2% at 62			6,208	6,091
Facilities M&O Srvc Charges	1,107,462	1,101,296	1,221,339	1,199,215
GROUP TOTAL	1,128,739	1,128,101	1,262,121	1,237,814
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	33	-852	600	1,500
Interest Earnings	1,475	26		
Rent & Maint.Transpo Center	86,138	88,133	99,966	100,443
Rents Parcade	9,365	7,448	7,656	10,848
GROUP TOTAL	97,011	94,755	108,222	112,791
OTHER REVENUE				
Unclassified	59,898	-37,166		
Sales of Equipment	47			
Damage Claims		200		
GROUP TOTAL	59,945	-36,966	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund		56,706	58,745	60,855
Transfer In - Street Maint		272,068	281,850	291,975
Transfer In - Parks & Recreation		7,533	7,804	8,084
Transfer In - Public Works Admin		3,072	3,182	3,297
Transfer In - Measure C		476	493	511
Transfer In - Bell Station Fund		6,680	6,920	7,168
Transfer In - Hansen Park Sto		302	312	324
Transfer In - Cypress Terrace		4,734	4,904	5,080
Transfer In - Las Brisas MD		3,149	3,262	3,379
Transfer In - Paulson Place		573	594	615
Transfer In - Ronnie Maint		110	114	118
Transfer In - Fahrens Park #2		6,474	6,707	6,948
Transfer In - LaBella Vista		2,336	2,420	2,507
Transfer In - Davenport Ranch		4,544	4,707	4,876
Transfer In - Sequoia Hill		321	333	345
Transfer In - Lowe's Maint		768	795	824
Transfer In - Yosemite Gateway		2,413	2,500	2,589
Transfer In - CFD PW ParksMan		3,530	3,657	3,789
Transfer In - CFD Bellevue E		14,700	15,229	15,776
Transfer In - CFD Compass P		5,609	5,811	6,020
Transfer In - CFD Sandcastle		2,303	2,386	2,472
Transfer In - CFD Bright Dev		1,459	1,512	1,566
Transfer In - CFD Merced Ren		1,324	1,372	1,421
Transfer In - CFD Big Valley		40	41	43
Transfer In - CFD Bellevue W		3,354	3,475	3,600
Transfer In - CFD Tuscany Imp		1,184	1,226	1,271
Transfer In - CFD Provance Im		1,606	1,663	1,723
Transfer In - CFD Alfarata		444	460	477
Transfer In - CFD Franco Imp		2,007	2,079	2,154
Transfer In - CFD Cottages Im		1,563	1,618	1,677
Transfer In - CFD Hartley Cr		210	218	225
Transfer In - CFD Crossing@R		222	230	238
Transfer In - CFD Moraga-Sp R		4,127	4,276	4,429
Transfer In - CFD Mission Ranch		373	386	400
Transfer In - CFD Cypress Ter		1,057	1,095	1,135
Transfer In - CFD Lantana Est		768	795	824
Transfer In - CFD Highland 30		130	135	139
Transfer In - Airport Fund		8,861	9,179	9,509
Transfer In - Fleet Management		8,029	8,318	8,617
TOTAL TRANSFERS IN	0	435,159	450,803	467,000
Interdepartmental Direct Service Cost Reimbursement	33,170	30,290	37,141	67,245
TOTAL	**$ 1,473,245**	**$ 1,651,339**	**$ 1,858,287**	**$ 1,884,850**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 672				
SUPPORT SERVICES FUND				
CHARGES FOR SERVICES				
Support Services Charges	$ 2,805,670	$ 2,812,916	$ 2,332,039	$ 2,385,750
PERS - EE Share 2.5% at 55	62,262	94,669	97,188	99,385
PERS - EE Share 2% at 62		746	5,358	14,269
Photocopies	301	1,567		
GROUP TOTAL	2,868,233	2,909,898	2,434,585	2,499,404
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	5,204	-2,815	1,700	1,600
OTHER REVENUE				
Unclassified	1,628	7,632		
Telephone Commission	2,504	2,163	2,000	1,000
Sale of Equipment	4,093	728		
GROUP TOTAL	8,225	10,523	2,000	1,000
ADDITIONAL SOURCES OF REVENUE				
Transfer In - General Fund			70,000	100,000
Interdepartmental Direct Service Cost Reimbursement	3,990	3,990	140,747	128,517
TOTAL	**$ 2,885,652**	**$ 2,921,596**	**$ 2,649,032**	**$ 2,730,521**
FUND NO. 673				
PC MAINTENANCE AND REPAIR				
CHARGE FOR SERVICES				
Computer Replacement Charge	$ 411,779	$ 200,857	$ 207,703	$ 210,376
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	17,953	-7,290	9,400	6,800
OTHER REVENUE				
Unclassified		158		
TOTAL	**$ 429,732**	**$ 193,725**	**$ 217,103**	**$ 217,176**
FUND NO. 674				
FLEET REPLACEMENT FUND				
INTERGOVERNMENTAL				
Other Federal Grants	$	$ 531,285	$	$
CHARGE FOR SERVICES				
Vehicle Replacement Fee	1,388,209	1,373,447	1,335,813	1,403,144
RETURN ON USE OF MONEY/PROPERTY				
Interest On Loans	603			
Investment Earnings	218,942	-112,693	115,300	98,400
GROUP TOTAL	219,545	-112,693	115,300	98,400
OTHER REVENUE				
Unclassified		200		
Sales of Equipment	49,783			
GROUP TOTAL	49,783	200	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Wastewater System 553	150,000			
Transfer In - General Fund			400,000	
TOTAL TRANSFERS IN	150,000	0	400,000	0
TOTAL	**$ 1,807,537**	**$ 1,792,239**	**$ 1,851,113**	**$ 1,501,544**
TOTAL CITY	**$ 161,074,006**	**$ 140,641,674**	**$ 143,156,209**	**$ 142,895,610**

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 902 PUBLIC FINANCING ECOMONIC DEVELOPMENT AUTHORITY GENERAL FUND				
CHARGES FOR SERVICES				
PERS - EE Share 2.5% at 55	$ 10,537	$	$	$
RETURN ON USE OF MONEY/PROPERTY				
Interest on Loans	(7,388)	31,516	15,840	1,200
Investment Earnings	370	117		300
Repayment of Note	51,630	-29,837	33,300	12,000
Rent of Facilities	65,370			
GROUP TOTAL	109,982	1,796	49,140	13,500
OTHER REVENUE				
Unclassified		2,751		
Sale of Equipment	5			
GROUP TOTAL	5	2,751	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - PFEDA Project Area 2 Debt Service	288,708			
Transfer In - Pfeda Gateway 912	240,515			
TOTAL TRANSFERS IN	529,223	0	0	0
Interdepartmental Direct Service Cost Reimbursement	42,767			
Administrative Reimbursement	191,266			
GROUP TOTAL	234,033	0	0	0
TOTAL	**$ 883,780**	**$ 4,547**	**$ 49,140**	**$ 13,500**
FUND NO. 905 PUBLIC FINANCING ECONOMIC DEVELOPMENT AUTHORITY HOUSING FUND				
RETURN ON USE OF MONEY/PROPERTY				
Interest on Loans	$ 11,559	$	$	$
Investment Earnings	7,046	-4,428		
Housing Set Aside Loans	19,695			
GROUP TOTAL	38,300	-4,428	0	0
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Proj Area 2 Debt	526,247			
TOTAL	**$ 564,547**	**$ -4,428**	**$ 0**	**$ 0**
FUND NO. 907 PUBLIC FINANCING ECONOMIC DEVELOPMENT GATEWAYS HOUSING FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1,166	$ -813	$	$
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Proj Area 2 Debt 835	168,046			
TOTAL	**$ 169,212**	**$ -813**	**$ 0**	**$ 0**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 910 PUBLIC FINANCING ECOMOMIC DEVELOPMENT AUTHORITY AREA 2 CAPITAL PROJECT FUND				
INTERGOVERNMENTAL				
Other State Grants	$ (4)	$ -530,433	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	24,063	-11,938		900
Rent of Facilities	2,000			
Land Sales	25,000			
GROUP TOTAL	51,063	-11,938	0	900
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Project Area 2 CP 843	22,072			
TOTAL	**$ 73,131**	**$ -542,371**	**$ 0**	**$ 900**
FUND NO. 911 PUBLIC FINANCING ECOMONIC DEVELOPMENT AUTHORITY AREA 2 HOUSING CAPITAL PROJECT FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 8,322	$ -712	$	$
ADDITIONAL SOURCES OF REVENUE				
Transfer In - PFEDA Area 2 Housing	48,164			
TOTAL	**$ 56,486**	**$ -712**	**$ 0**	**$ 0**
FUND NO. 912 PUBLIC FINANCING ECONOMIC DEVELOPMENT AUTHORITY GATEWAYS CAPITAL PROJECT FUND				
INTERGOVERNMENTAL				
Other Federal Grants	$ 157,500	$	$	$
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	27,242	(26,976)		1,500
Land Sale	850,000			
GROUP TOTAL	877,242	(26,976)	0	1,500
OTHER REVENUE				
Unclassified	157,182			
Other Revenue-Developer	1,000,200			
GROUP TOTAL	1,157,382	0	0	0
TOTAL	**$ 2,192,124**	**$ -26,976**	**$ 0**	**$ 1,500**
FUND NO. 913 PUBLIC FINANCINA ECONOMIC DEVELOPMENT AUTHORITY GATEWAYS HOUSING CAPITAL PROJECT FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 1,013	$ -1,951	$	$
ADDITIONAL SOURCES OF REVENUE				
Transfer In - Housing HOME	300,000			
Transfer In - Stabilization Rental Housing	1,300,000			
TOTAL TRANSFERS IN	1,600,000	0	0	0
TOTAL	**$ 1,601,013**	**$ -1,951**	**$ 0**	**$ 0**

SOURCE OF REVENUE- ALL FUNDS

	Actual 2011-2012	Actual 2012-2013	Final Approved 2013-2014	City Council Approved 2014-2015
FUND NO. 917 PUBLIC FINANCING ECONOMIC DEVELOPMENT AUTHORITY MERCED THEATRE RESTORATION TRUST FUND				
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	$ 148	$ -46	$	$
OTHER REVENUE				
Other Revenue-Developer	5,264,609	25,021		
ADDITIONAL SOURCES OF REVENUE				
Transfer-Merced Theatre 462	400,000			
TOTAL	**$ 5,664,757**	**$ 24,975**	**$ 0**	**$ 0**
TOTAL PUBLIC FINANCING ECONOMIC DEVELOPMENT AUTHORITY FUNDS	**$ 11,205,050**	**$ (547,729)**	**$ 49,140**	**$ 15,900**
FUND NO. 930 PARKING AUTHORITY GENERAL FUND				
CHARGES FOR SERVICES				
In-Lieu Parking Fees	$ 20,541	$ 72,225	$ 62,225	$ 62,225
Leased Parking Spaces	5,687	10,828	18,189	16,860
GROUP TOTAL	26,228	83,053	80,414	79,085
RETURN ON USE OF MONEY/PROPERTY				
Investment Earnings	3,838	-4,421	3,100	3,200
Rent of Facilities	32,750	105,919	103,380	91,500
GROUP TOTAL	36,588	101,498	106,480	94,700
ADDITIONAL SOURCES OF REVENUE				
Transfer-Downtown Parking	297,710			
TOTAL	**$ 360,526**	**$ 184,551**	**$ 186,894**	**$ 173,785**
TOTAL PARKING AUTHORITY FUNDS	**$ 360,526**	**$ 184,551**	**$ 186,894**	**$ 173,785**
TOTAL ALL FUNDS	**$ 172,639,582**	**$ 140,278,496**	**$ 143,392,243**	**$ 143,085,295**

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2014	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 14-15	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2015
GOVERNMENTAL FUNDS										
GENERAL FUND										
001	General Operating	$ 6,921,482	$ 29,148,802	$ 4,722,338	$ 768,273	$ 41,560,895	$ 32,605,220	$ 153,085	$ 1,850,983	$ 6,951,607
002	Cash Basis Fund	4,000,000	0	0	0	4,000,000	0	0	0	4,000,000
	Total	10,921,482	29,148,802	4,722,338	768,273	45,560,895	32,605,220	153,085	1,850,983	10,951,607
SPECIAL REVENUE FUNDS										
006	Downtown	51,909	79,000	0	0	130,909	115,256	15,653	0	0
009	2105 Gas Tax	12,460	389,062	0	0	401,522	0	0	401,522	0
010	2106 Gas Tax	53,278	307,580	0	0	360,858	0	0	360,858	0
011	2107 Gas Tax	0	478,052	0	0	478,052	0	0	478,052	0
012	2107.5 Gas Tax	7,501	7,500	0	0	15,001	0	0	7,501	7,500
013	Traffic Safety	0	58,800	0	0	58,800	58,800	0	0	0
017	Development Services	(24,435)	2,032,272	1,315,435	749,910	4,073,182	3,807,804	240,378	25,000	0
018	Community Development Block Grant	0	1,942,784	0	0	1,942,784	1,700,150	242,634	0	0
022	Streets and Streetlights	164,078	209,454	103,278	2,087,127	2,563,937	1,777,833	379,834	406,270	0
024	Recreation and Park Programs	9,086	350,935	0	831,875	1,191,896	1,113,690	70,122	8,084	0
025	Surface Transportation Program	2,443,895	954,636	0	22,545	3,421,076	0	0	3,421,076	0
027	Proposition 172	19,673	346,500	0	0	366,173	0	0	366,173	0
031	Unrestricted Housing Program Income	900	4,000	0	0	4,900	0	0	4,900	0
033	Housing-HOME Grants	0	1,305,623	0	0	1,305,623	1,220,183	85,440	0	0
034	Housing-BEGIN Program	28,681	8,700	0	0	37,381	18,124	19,257	0	0
035	Office Traffic Safety Grant	11	103,227	0	0	103,238	103,238	0	0	0
038	Supplemental Law Enforcement Services	46	127,513	0	0	127,559	0	0	127,559	0
041	1992 State Home Housing	13,889	6,200	0	0	20,089	0	20,089	0	0
042	1993 State Home Housing	41,075	25,200	0	0	66,275	0	66,275	0	0
044	Facilities Roadways	2,290,622	350,437	0	0	2,641,059	249,318	23,215	1,631,521	737,005
045	Facilities Traffic Signals	(21,344)	19,550	0	0	(1,794)	0	4,608	0	(6,402)
046	Facilities Fire	1,053,930	51,322	0	0	1,105,252	0	4,978	0	1,100,274
047	Facilities Police	2,342,686	72,211	0	0	2,414,897	0	5,204	0	2,409,693
048	Facilities Park	51,836	38,397	0	0	90,233	0	4,889	558	84,786
050	Justice Assistance Grant	0	21,861	0	0	21,861	21,861	0	0	0
051	PEG Access Fee	147,895	102,700	0	0	250,595	250,595	0	0	0
052	Housing-Cal Home Grant	29,243	2,500	0	0	31,743	31,743	0	0	0
054	Facilities Roadways Developers	2,037,989	349,137	0	0	2,387,126	34,151	29,308	256,656	2,067,011
055	Facilities Traffic Developers	480,121	22,650	0	0	502,771	1,915	4,308	0	496,548

		Estimated Fund Balance July 1, 2014	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 14-15	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2015
056	Facilities Fire Developers	1,520,587	54,322	0	0	1,574,909	0	4,308	949,915	620,686
057	Facilities Police Developers	1,614,942	67,311	0	0	1,682,253	0	4,308	0	1,677,945
058	Facilities Park Developers	(959,492)	38,197	0	0	(921,295)	0	4,308	0	(925,603)
059	Neighborhood Stabilization	52,945	301,500	0	0	354,445	259,966	94,400	79	0
061	Measure C	719,828	6,216,038	0	0	6,935,866	5,501,583	637,609	511	796,163
062	Developer Capital Fee	928,515	6,100	0	0	934,615	0	0	0	934,615
063	Bell Station Facility	121,382	94,848	0	0	216,230	204,481	4,581	7,168	0
065	2103 Gas Tax	0	846,695	0	0	846,695	0	0	846,695	0
066	Neighborhood Program (NSP3)	62,732	225,000	0	0	287,732	272,032	15,700	0	0
069	CalHome 2012	0	901,000	0	0	901,000	878,800	22,200	0	0
070	Housing Administration	0	17,356	565,995	0	583,351	474,914	108,437	0	0
071	LMI Housing Special Rev	115,626	26,490	0	0	142,116	140,464	1,652	0	0
080	Vehicle Abatement	82,460	35,500	0	0	117,960	111,935	1,025	5,000	0
100	Maintenance Districts	1,523,305	807,079	0	58,507	2,388,891	699,255	166,659	27,605	1,495,372
150	CFD-Formation	182,295	1,400	0	0	183,695	183,695	0	0	0
155	CFD-Administration	798	23,079	0	21	23,898	0	3,255	20,643	0
156	CFD-Public Safety Fire	7,920	308,906	0	269	317,095	285,659	31,436	0	0
157	CFD-Public Safety PD	96,543	636,660	0	545	733,748	698,871	34,877	0	0
158	CFD-PW Parks Maintenance	10,484	70,335	9,993	60,556	151,368	144,324	3,255	3,789	0
159	CFD-Street Trees	1,282	34,061	0	31	35,374	0	3,255	32,119	0
160	CFD-Street Maint/Lights	3,331	75,857	0	69	79,257	0	3,255	76,002	0
161	CFD-Development Services	802	20,411	0	18	21,231	0	3,255	17,976	0
162	CFD-Parks & Community Services	3,916	50,211	0	45	54,172	0	3,255	50,917	0
163	CFD-Airport	653	16,418	0	15	17,086	0	3,255	13,831	0
164-194	Community Facilities Districts	1,680,900	550,175	0	77,275	2,308,350	577,548	14,242	106,085	1,610,475
299	Maint Dist Pump Replacement	404,352	13,600	0	0	417,952	417,952	0	0	0
	Total	19,411,131	21,206,352	1,994,701	3,888,808	46,500,992	21,356,140	2,384,719	9,654,065	13,106,068
CAPITAL PROJECT FUNDS										
424	Parks & Community Service CIP	53,965	34,957	0	23,654	112,576	112,576	0	0	0
442	Park Reserve	151,966	76,803	0	558	229,327	131,282	0	0	98,045
448	Airport Industrial Park	1,090,445	100	0	0	1,090,545	1,075,618	5,131	9,796	0
449	Fire Station Project	108	0	0	949,915	950,023	950,023	0	0	0
450	Streets and Signals Capital Improvements	605,762	400,956	0	5,427,984	6,434,702	6,412,157	0	22,545	0
461	Airport CIP	5,957	110,079	0	9,796	125,832	125,832	0	0	0
462	Merced Theatre Restoration CIP	16,806	600	0	0	17,406	17,406	0	0	0
463	PCE Clean Up	441,972	5,400	0	250,000	697,372	697,372	0	0	0
464	MTBE Setllement	1,517,772	10,200	0	0	1,527,972	1,527,972	0	0	0
471	LMI Housing CIP	123,754	6,000	0	0	129,754	125,318	0	4,436	0
	Total	4,008,507	645,095	0	6,661,907	11,315,509	11,175,556	5,131	36,777	98,045

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2014	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 14-15	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2015
DEBT SERVICE FUND										
333	North Merced Sewer Refunding Fund	21,045	0	0	0	21,045	17,366	242	3,437	0
338	Liberty Park Assessmt. District	65,497	50,003	0	0	115,500	48,805	86	0	66,609
340	16th Street Assessment District	57,901	47,828	0	0	105,729	46,547	86	0	59,096
342	Fahren's Park	567,590	395,157	0	0	962,747	380,686	496	0	581,565
343	Bellevue Ranch Development East	1,304,650	684,287	0	0	1,988,937	676,402	2,784	0	1,309,751
344	University Capital Charge	334,819	441,242	0	0	776,061	445,012	0	0	331,049
345	Bellevue Ranch Development West	860,681	512,599	0	0	1,373,280	507,096	3,925	0	862,259
346	Moraga Development CFD	632,505	376,395	0	0	1,008,900	391,544	1,269	0	616,087
361	Airport	0	54,025	0	0	54,025	53,946	79	0	0
	Total	3,844,688	2,561,536	0	0	6,406,224	2,567,404	8,967	3,437	3,826,416
AGENCY AND TRUST FUNDS										
770	CFD Services Deposit Trust	40,132	200	0	0	40,332	0	0	2,347	37,985
778	Youth Programs Endowment	0	0	0	4,900	4,900	0	0	4,900	0
779	Asset Forfeiture Trust	18,649	100	0	0	18,749	0	0	18,749	0
795	Wahneta Hall Trust	168,802	1,100	0	0	169,902	2,624	0	0	167,278
	Total	227,583	1,400	0	4,900	233,883	2,624	0	25,996	205,263
TOTAL GOVERNMENTAL FUNDS		$ 38,413,391	$ 53,563,185	$ 6,717,039	$ 11,323,888	$ 110,017,503	$ 67,706,944	$ 2,551,902	$ 11,571,258	$ 28,187,399
PROPRIETARY TYPE FUNDS										
ENTERPRISE FUNDS										
550	Wastewater Treatment Lines Component	2,075,047	243,765	0	0	2,318,812	1,988,477	0	0	330,335
551	Wastewater Treatment Plant Component	5,627,960	943,280	0	0	6,571,240	5,349,625	0	0	1,221,615
552	Wastewater Revolving	4,968	700	0	0	5,668	4,612	0	0	1,056
553	Wastewater System	22,817,780	19,400,796	245,481	3,437	42,467,494	24,157,873	1,743,009	0	16,566,612
556	Restricted Water System	25,619,070	552,224	0	0	26,171,294	25,501,866	0	0	669,428
557	Water System	22,605,424	12,142,115	46,605	638,230	35,432,374	16,201,715	2,240,977	253,636	16,736,046
558	Refuse	3,813,408	12,016,842	51,318	32,119	15,913,687	11,787,247	1,559,083	638,230	1,929,127
561	Airport	49,233	390,913	0	62,614	502,760	465,370	27,881	9,509	0
562	Refuse Capital Equipment	49,051	79,382	0	0	128,433	26,063	0	0	102,370
566	Restricted Water Mains	4,215,784	143,654	0	0	4,359,438	4,076,832	0	0	282,606
	Total	86,877,725	45,913,671	343,404	736,400	133,871,200	89,559,680	5,570,950	901,375	37,839,195

FUND BALANCE - ALL FUNDS - CITY COUNCIL APPROVED

		Estimated Fund Balance July 1, 2014	Estimated Revenue	Admin. & Interdept.Dir. Chg. Reimb.	Transfers In	Estimated Funds Available FY 14-15	Estimated Expenditures	Admin.Exp.& Interdept.Dir. Svc.Cost	Transfers Out	Estimated Fund Balance June 30, 2015
INTERNAL SERVICE FUNDS										
029	Public Works Administration	84,990	86,926	1,718,705	0	1,890,621	1,880,946	6,378	3,297	0
666	Workers' Comp. Insurance	174,849	2,209,087	0	0	2,383,936	2,224,491	159,445	0	0
667	Liability Insurance	1,206,655	1,102,956	25,000	77,500	2,412,111	2,146,604	265,507	0	0
668	Unemployment Ins.	153,523	69,120	0	0	222,643	220,233	2,410	0	0
669	Employee Benefit	86,494	9,146,770	0	0	9,233,264	9,124,327	108,937	0	0
670	Fleet Management	49,270	3,475,034	52,834	0	3,577,138	3,385,309	183,212	8,617	0
671	Facilities Maintenance and Operation	99,612	1,350,605	67,245	467,000	1,984,462	1,924,630	59,832	0	0
672	Support Services	108,673	2,502,004	128,517	100,000	2,839,194	2,783,586	54,391	1,217	0
673	PC Replacement and Repair	723,999	217,176	0	0	941,175	939,260	0	1,915	0
674	Fleet Replacement	12,986,939	1,501,544	0	0	14,488,483	1,879,200	0	200,000	12,409,283
	Total	15,675,004	21,661,222	1,992,301	644,500	39,973,027	26,508,586	840,112	215,046	12,409,283
TOTAL PROPRIETARY FUNDS		102,552,729	67,574,893	2,335,705	1,380,900	173,844,227	116,068,266	6,411,062	1,116,421	50,248,478
TOTAL CITY FUNDS		$ 140,966,120	$ 121,138,078	$ 9,052,744	$ 12,704,788	$ 283,861,730	$ 183,775,210	$ 8,962,964	$ 12,687,679	$ 78,435,877
PUBLIC FINANCING ECONOMIC DEVELOPMENT AUTHORITY FUNDS										
902	General Fund	72,887	13,500	0	0	86,387	0	0	0	86,387
905	Area 2 Housing	784	0	0	0	784	784	0	0	0
907	Gateways Housing	144	0	0	0	144	144	0	0	0
910	Area 2 Capital Projects	240,294	900	0	0	241,194	241,194	0	0	0
911	Area 2 Housing Capital Projects	126	0	0	0	126	126	0	0	0
912	Gateways Capital Projects	236,008	1,500	0	0	237,508	237,508	0	0	0
913	Gateways Housing Capital Projects	233,755	0	0	0	233,755	233,755	0	0	0
917	Merced Theatre Restoration CIP	10,195	0	0	0	10,195	10,195	0	0	0
	Total	794,193	15,900	0	0	810,093	723,706	0	0	86,387
PARKING AUTHORITY FUND										
930	General Fund	245,425	173,785	0	0	419,210	312,321	89,780	17,109	0
TOTAL ALL FUNDS		$ 142,005,738	$ 121,327,763	$ 9,052,744	$ 12,704,788	$ 285,091,033	$ 184,811,237	$ 9,052,744	$ 12,704,788	$ 78,522,264

GENERAL FUND SUMMARY - FUND 001

RECEIPTS		
Revenue:		
Taxes	$ 25,500,708	
Licenses and Permits	24,615	
Fines, Forfeitures and Penalties	365,000	
Use of Money and Property	327,482	
From Other Agencies	537,320	
Charges for Services	1,623,271	
Other Revenue	770,406	$ 29,148,802
Transfers In:		
Development Services	25,000	
SLESF Fund	127,559	
Abandoned Vehicle Abatement	5,000	
PC Replacement	1,915	
Fleet Replacement	200,000	
Support Services	1,217	
CFD Administration Fund	20,643	
Prop 172 Fund	366,173	
Water	2,017	
Asset Forfeiture Fund	18,749	768,273
Reimbursements:		
Administrative Reimbursement	3,011,990	
Interdepartmental Direct Service Cost Reimbursement	1,710,348	4,722,338
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		34,639,413
EXPENDITURES		
Recommended Appropriations:		
Salaries	25,882,216	
Materials, Supplies, and Services	5,950,299	
Acquisitions	96,514	
Debt Service	676,191	32,605,220
Administrative Reimbursement	33,302	
Interdepartmental Direct Service Cost	119,783	153,085
Transfers Out:		
Maintenance Districts Fund	39,700	
Development Services Fund	724,433	
Recreation and Parks Programs Fund	776,058	
Parks - CIP Fund	23,654	
Airport Fund	48,783	
Facilities Fund	60,855	
Insurance	77,500	
Support Services	100,000	1,850,983
TOTAL APPROPRIATIONS AND TRANSFERS		34,609,288
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		30,125
Estimated Balance - July 1, 2014		6,921,482
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 6,951,607

CASH BASIS FUND SUMMARY - FUND 002

Estimated Balance - July 1, 2014	$	4,000,000
RECOMMENDED ENDING BALANCE - June 30, 2015	$	4,000,000

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

Section 1112 of the City of Merced Charter states that: "The city council shall maintain a revolving fund to be known as the "Cash basis fund," for the purpose of placing the payment of running expenses 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."

DOWNTOWN FUND SUMMARY - FUND 006

RECEIPTS		
Revenue:		
Taxes	$ 78,000	
Use of Money and Property	500	
Other Revenues	500	$ 79,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		79,000
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		115,256
Administrative Reimbursement	9,504	
Interdepartmental Direct Service Cost Reimbursement	6,149	15,653
TOTAL APPROPRIATIONS AND TRANSFERS		130,909
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(51,909)
Estimated Balance - July 1, 2014		51,909
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

2105 GAS TAX FUND SUMMARY - FUND 009

RECEIPTS	
Revenue:	
From Other Agencies	$ 389,062
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	389,062
EXPENDITURES	
Transfers Out:	
Street Maintenance/Lighting Fund	401,522
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(12,460)
Estimated Balance - July 1, 2014	12,460
RECOMMENDED ENDING BALANCE - June 30, 2015	$ 0

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

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

2106 GAS TAX FUND SUMMARY - FUND 010

RECEIPTS	
Revenue:	
From Other Agencies	$ 307,580
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	307,580
EXPENDITURES	
Transfers Out:	
Street Maintenance/Lighting Fund	360,858
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(53,278)
Estimated Balance - July 1, 2014	53,278
RECOMMENDED ENDING BALANCE - June 30, 2015	$ 0

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

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

2107 GAS TAX FUND SUMMARY - FUND 011

RECEIPTS		
Revenue:		
From Other Agencies	$	478,052
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		478,052
EXPENDITURES		
Transfers Out:		
Street Maintenance/Lighting Fund		478,052
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

2107.5 GAS TAX FUND SUMMARY - FUND 012

RECEIPTS		
Revenue:		
From Other Agencies	$	7,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		7,500
EXPENDITURES		
Transfers Out:		
Development Services Fund		7,501
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1)
Estimated Balance - July 1, 2014		7,501
RECOMMENDED ENDING BALANCE - June 30, 2015	$	7,500

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

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

TRAFFIC SAFETY FUND SUMMARY - FUND 013

RECEIPTS		
Revenue:		
Fines, Forfeitures and Penalties	$	58,800
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		58,800
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		58,800
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

DEVELOPMENT SERVICES FUND - FUND 017

RECEIPTS		
Revenue:		
Intergovernmental	$ 62,936	
Licenses and Permits	629,000	
Charges For Services	1,335,928	
Other Revenue	4,408	$ 2,032,272
Reimbursements:		
Administrative Reimbursement	7,885	
Interdepartmental Direct Service Cost Reimbursement	1,307,550	1,315,435
Transfers In:		
General Fund	724,433	
Gas Tax Fund 2107.5	7,501	
CFD Development Services	17,976	749,910
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		4,097,617
EXPENDITURES		
Recommended Appropriations:		
Salaries	3,214,639	
Materials, Supplies, and Services	577,565	
Acquisitions	15,600	3,807,804
Administrative Reimbursement	197,297	
Interdepartmental Direct Service Cost	43,081	240,378
Transfers Out:		
General Fund		25,000
TOTAL APPROPRIATIONS AND TRANSFERS		4,073,182
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		24,435
Estimated Balance - July 1, 2014		(24,435)
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

HOUSING ADMINISTRATION AND OPERATIONS FUND SUMMARY - FUND 018

RECEIPTS		
Revenue:		
From Other Agencies	$	1,690,784
Use of Money and Property		252,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,942,784
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		1,700,150
Interdepartmental Direct Service Cost		242,634
TOTAL APPROPRIATIONS AND TRANSFERS		1,942,784
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The Housing Administration and Operations Fund is used to account for the Community Development Block Grant, which provides programs and activities aimed at benefitting low and moderate income persons. The Block Grant is used for providing loans to low and moderate income persons for rehabilitation of dwelling units, and support to other funds which provide grant eligible services such as Grafitti Abatement.

STREETS AND STREETLIGHTS FUND SUMMARY - FUND 022

RECEIPTS		
Revenue:		
Charges for Services	$ 190,454	
Use of Money and Property	18,900	
Other Revenue	100	$ 209,454
Reimbursements:		
Interdepartmental Direct Service Cost Reimbursement		103,278
Transfers In:		
2105 Gas Tax Fund	401,522	
2106 Gas Tax Fund	360,858	
2107 Gas Tax Fund	478,052	
2103 Gas Tax Fund	846,695	2,087,127
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,399,859
EXPENDITURES		
Recommended Appropriations:		
Salaries	957,226	
Materials, Supplies, and Services	820,607	1,777,833
Administrative Expense	134,733	
Interdepartmental Direct Service Cost	245,101	379,834
Transfers Out:		
Street Signals	114,295	
Facilities	291,975	406,270
TOTAL APPROPRIATIONS AND TRANSFERS		2,563,937
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(164,078)
Estimated Balance - July 1, 2014		164,078
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

PARKS & COMMUNITY SERVICES FUND SUMMARY - FUND 024

RECEIPTS		
Revenue:		
Charges For Services	$ 252,935	
Use of Money and Property	4,000	
Other Revenue	94,000	$ 350,935
Transfers In:		
CFD Parks & Community Service Fund	50,917	
General Fund	776,058	
Youth Programs	4,900	831,875
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,182,810
EXPENDITURES		
Recommended Appropriations:		
Salaries	654,331	
Materials, Supplies, Services	458,959	
Acquisitions	400	1,113,690
Administrative Reimbursement	60,725	
Interdepartmental Direct Service Cost	9,397	70,122
Transfers Out:		
Facilities		8,084
TOTAL APPROPRIATIONS AND TRANSFERS		1,191,896
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(9,086)
Estimated Balance - July 1, 2014		9,086
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The Parks & Community Services Fund is used to account for revenues and expenditures of the City's parks and community services.

SURFACE TRANSPORTATION PROGRAM FUND SUMMARY - FUND 025

RECEIPTS		
Revenue:		
From Other Agencies	$ 946,936	
Use of Money and Property	7,700	$ 954,636
Transfers In:		
Streets & Signals		22,545
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		977,181
EXPENDITURES		
Transfer Out:		
Streets and Signals CIP Fund		3,421,076
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(2,443,895)
Estimated Balance - July 1, 2014		2,443,895
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

PROPOSITION 172 FUND SUMMARY - FUND 027

RECEIPTS		
Revenue:		
Taxes	$	346,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		346,500
EXPENDITURES		
Transfers Out:		
General Fund		366,173
TOTAL APPROPRIATIONS AND TRANSFERS		366,173
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(19,673)
Estimated Balance - July 1, 2014		19,673
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

PUBLIC WORKS ADMINISTRATION FUND SUMMARY - FUND 029

RECEIPTS			
Revenue:			
Charges for Services	$ 85,426		
Use of Money and Property	1,500	$	86,926
Reimbursements:			
Administrative Reimbursement	799,722		
Interdepartmental Direct Service Cost Reimbursement	918,983		1,718,705
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			1,805,631
EXPENDITURES			
Recommended Appropriations:			
Salaries	1,496,767		
Materials, Supplies, and Services	384,179		1,880,946
Administrative Reimbursement	33		
Interdepartmental Direct Service Cost	6,345		6,378
Transfers Out:			
Facilities			3,297
TOTAL APPROPRIATIONS AND TRANSFERS			1,890,621
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(84,990)
Estimated Balance - July 1, 2014			84,990
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

UNRESTRICTED HOUSING PROGRAM INCOME FUND SUMMARY - FUND 031

RECEIPTS		
Revenue:		
Use of Money and Property	$	4,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		4,000
EXPENDITURES		
Transfers Out:		
Youth Programs		4,900
TOTAL APPROPRIATIONS AND TRANSFERS		4,900
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(900)
Estimated Balance - July 1, 2014		900
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

HOME GRANTS FUND SUMMARY - FUND 033

RECEIPTS		
Revenue:		
Intergovernmental	$	1,220,423
Use of Money and Property		85,200
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,305,623
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		1,220,183
Interdepartmental Direct Service Cost		85,440
TOTAL APPROPRIATIONS AND TRANSFERS		1,305,623
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The HOME Grants Fund is used to account for loans for the purpose of housing low and moderate income persons.

BEGIN GRANT FUND SUMMARY - FUND 034

RECEIPTS		
Revenue:		
Use of Money and Property	$	8,700
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATION		8,700
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		18,124
Interdepartmental Direct Service Cost		19,257
TOTAL APPROPRIATIONS AND TRANSFERS		37,381
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(28,681)
Estimated Balance - July 1, 2014		28,681
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

OFFICE OF TRAFFIC SAFETY GRANT FUND SUMMARY - FUND 035

RECEIPTS		
Revenue:		
Intergovernmental		$ 103,227
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		103,227
EXPENDITURES		
Recommended Appropriations:		
Salaries	$ 51,012	
Materials, Supplies, and Services	52,226	103,238
TOTAL APPROPRIATIONS AND TRANSFERS		103,238
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(11)
Estimated Balance - July 1, 2014		11
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND SUMMARY - FUND 038

RECEIPTS		
Revenue:		
From Other Agencies	$	127,513
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		127,513
EXPENDITURES		
Transfer Out:		
General Fund		127,559
TOTAL APPROPRIATIONS AND TRANSFERS		127,559
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(46)
Estimated Balance - July 1, 2014		46
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

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

This revenue comes from the motor vehicle license fee revenue and must be used for public safety services.

1992 STATE HOME HOUSING FUND SUMMARY - FUND 041

RECEIPTS		
Revenue:		
Use of Money and Property	$	6,200
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		6,200
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		20,089
TOTAL APPROPRIATIONS AND TRANSFERS		20,089
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(13,889)
Estimated Balance - July 1, 2014		13,889
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The 1992 State Home Housing Fund is used to account for loan repayments on loans from Grants received in prior years.

1993 STATE HOME HOUSING FUND SUMMARY - FUND 042

RECEIPTS		
Revenue:		
Use of Money and Property	$	25,200
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		25,200
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		66,275
TOTAL APPROPRIATIONS AND TRANSFERS		66,275
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(41,075)
Estimated Balance - July 1, 2014		41,075
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The 1993 State Home Housing Fund is used to account for loan repayments on loans from Grants received in prior years.

FACILITIES ROADWAY FUND SUMMARY - FUND 044

RECEIPTS		
Revenue:		
Charges For Services		$ 319,991
Use of Money and Property		30,446
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		350,437
EXPENDITURES		
Recommended Appropriations:		
Developer Credits		249,318
Administrative Reimbursement	$ 5,438	
Interdepartmental Direct Service Cost	17,777	23,215
Transfer Out:		
Streets/Signals CIP		1,631,521
TOTAL APPROPRIATIONS AND TRANSFERS		1,904,054
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,553,617)
Estimated Balance - July 1, 2014		2,290,622
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 737,005

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

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

FACILITIES TRAFFIC SIGNALS FUND SUMMARY - FUND 045

RECEIPTS		
Revenue:		
Charges For Services	$	18,656
Use of Money and Property		894
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		19,550
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement		300
Interdepartmental Direct Service Cost		4,308
TOTAL APPROPRIATIONS AND TRANSFERS		4,608
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		14,942
Estimated Balance - July 1, 2014		(21,344)
RECOMMENDED ENDING BALANCE - June 30, 2015	$	(6,402)

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

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

FACILITIES FIRE FUND SUMMARY - FUND 046

RECEIPTS		
Revenue:		
Charges For Services	$	41,640
Use of Money and Property		9,682
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		51,322
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement		670
Cost Reimbursement		4,308
TOTAL APPROPRIATIONS AND TRANSFERS		4,978
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		46,344
Estimated Balance - July 1, 2014		1,053,930
RECOMMENDED ENDING BALANCE - June 30, 2015	$	1,100,274

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

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

FACILITIES POLICE FUND SUMMARY - FUND 047

RECEIPTS		
Revenue:		
Charges For Services	$	55,651
Use of Money and Property		16,560
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		72,211
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement		896
Cost Reimbursement		4,308
TOTAL APPROPRIATIONS AND TRANSFERS		5,204
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		67,007
Estimated Balance - July 1, 2014		2,342,686
RECOMMENDED ENDING BALANCE - June 30, 2015	$	2,409,693

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

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

FACILITIES PARKS FUND SUMMARY - FUND 048

RECEIPTS		
Revenue:		
Charges For Services		$ 37,143
Use of Money and Property		1,254
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		38,397
EXPENDITURES		
Recommended Appropriations:		
Administrative Reimbursement	$ 581	
Cost Reimbursement	4,308	4,889
Transfers Out:		
Park Reserve CIP		558
TOTAL APPROPRIATIONS AND TRANSFERS		5,447
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		32,950
Estimated Balance - July 1, 2014		51,836
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 84,786

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

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

JUSTICE ASSISTANCE GRANT - FUND 050

RECEIPTS		
Revenue:		
From Other Agencies		$ 21,861
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		21,861
EXPENDITURES		
Recommended Appropriations:		
Salaries	$ 19,136	
Materials, Supplies and Services	1,205	
Acquisitions	1,520	21,861
TOTAL APPROPRIATIONS AND TRANSFERS		21,861
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

PEG ACCESS FEE - FUND 051

RECEIPTS		
Revenue:		
Taxes		$ 101,100
Use of Money and Property		1,600
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		102,700
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		18,500
TOTAL APPROPRIATIONS AND TRANSFERS		18,500
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		84,200
Estimated Balance - July 1, 2014		147,895
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		232,095
Capital Projects - New	106,612	
- Carryover	125,483	232,095
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

CAL HOME GRANT - FUND 052

RECEIPTS		
Revenue:		
Use of Money and Property	$	2,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,500
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		31,743
TOTAL APPROPRIATIONS		31,743
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(29,243)
Estimated Balance - July 1, 2014		29,243
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The Cal HOME Grant Fund is used to account for the funds received under the CalHOME grant.

FACILITIES ROADWAY DEVELOPER FUND SUMMARY - FUND 054

RECEIPTS		
Revenue:		
Charges For Services		$ 319,991
Use of Money and Property		29,146
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		349,137
EXPENDITURES		
Recommended Appropriations:		
Developer Credits	34,151	
Cost Reimbursement	29,308	63,459
Transfer Out:		
Streets/Signals CIP		256,656
TOTAL APPROPRIATIONS AND TRANSFERS		320,115
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		29,022
Estimated Balance - July 1, 2014		2,037,989
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 2,067,011

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

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

FACILITIES TRAFFIC SIGNALS DEVELOPER FUND SUMMARY - FUND 055

RECEIPTS		
Revenue:		
Charges For Services	$	18,656
Use of Money and Property		3,994
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		22,650
EXPENDITURES		
Recommended Appropriations:		
Developer Credits		1,915
Cost Reimbursement		4,308
TOTAL APPROPRIATIONS AND TRANSFERS		6,223
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		16,427
Estimated Balance - July 1, 2014		480,121
RECOMMENDED ENDING BALANCE - June 30, 2015	$	496,548

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

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

FACILITIES FIRE DEVELOPER FUND SUMMARY - FUND 056

RECEIPTS		
Revenue:		
Charges For Services	$	41,640
Use of Money and Property		12,682
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		54,322
EXPENDITURES		
Recommended Appropriations:		
Cost Reimbursement		4,308
Transfer Out:		
Fire Station CIP		949,915
TOTAL APPROPRIATIONS AND TRANSFERS		954,223
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(899,901)
Estimated Balance - July 1, 2014		1,520,587
RECOMMENDED ENDING BALANCE - June 30, 2015	$	620,686

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

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

FACILITIES POLICE DEVELOPER FUND SUMMARY - FUND 057

RECEIPTS		
Revenue:		
Charges For Services	$	55,651
Use of Money and Property		11,660
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		67,311
EXPENDITURES		
Recommended Appropriations:		
Cost Reimbursement		4,308
TOTAL APPROPRIATIONS AND TRANSFERS		4,308
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		63,003
Estimated Balance - July 1, 2014		1,614,942
RECOMMENDED ENDING BALANCE - June 30, 2015	$	1,677,945

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

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

FACILITIES PARKS DEVELOPER FUND SUMMARY - FUND 058

RECEIPTS		
Revenue:		
Charges For Services	$	37,143
Use of Money and Property		1,054
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		38,197
EXPENDITURES		
Recommended Appropriations:		
Cost Reimbursement		4,308
TOTAL APPROPRIATIONS AND TRANSFERS		4,308
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		33,889
Estimated Balance - July 1, 2014		(959,492)
RECOMMENDED ENDING BALANCE - June 30, 2015	$	(925,603)

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

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

NEIGHBORHOOD STABILIZATION (NSP1) - FUND 059

RECEIPTS		
Revenue:		
Use of Money and Property		$ 301,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		301,500
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	$ 239,313	
Cost Reimbursement	94,400	333,713
Transfer Out:		
Maintenance Districts		79
TOTAL APPROPRIATIONS		333,792
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(32,292)
Estimated Balance - July 1, 2014		52,945
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		20,653
Capital Projects - New	0	
Carryover	20,653	20,653
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

MEASURE "C" - FUND 061

RECEIPTS		
Revenue:		
Taxes		$ 5,569,444
Charges For Services		269,614
Return on Use of Money/Property		2,400
From Other Agencies		374,580
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		6,216,038
EXPENDITURES		
Recommended Appropriations:		
Salaries	4,840,350	
Materials, Supplies, and Services	661,233	5,501,583
Administrative Reimbursement		637,609
Transfer Out		
Facilities		511
TOTAL APPROPRIATIONS AND TRANSFERS		6,139,703
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		76,335
Estimated Balance - July 1, 2014		719,828
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 796,163

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.

DEVELOPER CAPITAL FEE SUMMARY - FUND 062

RECEIPTS

Revenue:		
Use of Money and Property	$	6,100
Estimated Balance - July 1, 2014		928,515
RECOMMENDED ENDING BALANCE - June 30, 2015	$	934,615

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

BELL STATION FACILITY - FUND 063

RECEIPTS		
Revenue:		
Use of Money and Property		$ 94,848
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		94,848
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	$ 117,481	
Acquisitions	7,000	124,481
Administrative Reimbursement	1,506	
Interdepartmental Direct Service Cost	3,075	4,581
Transfer Out:		
Facilities		7168
TOTAL APPROPRIATIONS AND TRANSFERS		136,230
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(41,382)
Estimated Balance - July 1, 2014		121,382
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		80,000
Capital Projects - New	80,000	
Carryover	0	80,000
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The Bell Station Facility Fund is used to account for the operations and maintenance of the Bell Station, which is leased to the United States Post Office and other tenants.

2103 GAS TAX - FUND 065

RECEIPTS		
Revenue:		
Taxes	$ 846,595	
Use of Money and Property	100	
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		$ 846,695
EXPENDITURES		
Transfer Out:		
Street Maintenance		846,695
TOTAL APPROPRIATIONS AND TRANSFERS		846,695
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The 2103 Gas Tax Fund is used to account for funds received under Revenue and Taxation Code 2103- Motor Vehicle Fuel Tax. These funds replace the former Proposition 42 Gasoline Sales Tax allocations and are from the new gasoline excise tax effective July 1, 2010.

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

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

NEIGHBORHOOD PROGRAM (NSP3) - FUND 066

RECEIPTS		
Revenue:		
Use of Money and Property		$ 225,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		225,000
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		209,034
Cost Reimbursement		15,700
TOTAL APPROPRIATIONS		224,734
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		266
Estimated Balance - July 1, 2014		62,732
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		62,998
Capital Projects - New	$ 0	
Carryover	62,998	62,998
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The Neighborhood Stabilization Fund is used to account for the funds received under the Neighborhood Stabilization Program (NSP3) grant.

RECEIPTS		
Revenue:		
From Other Agencies		$ 900,000
Use of Money and Property		1,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		901,000
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	878,800	
Cost Reimbursement	22,200	901,000
TOTAL APPROPRIATIONS AND TRANSFERS		901,000
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

HOUSING ADMINISTRATION - FUND 070

RECEIPTS		
Revenue:		
Charges for Services		$ 17,356
Reimbursements:		
Cost Reimbursement		565,995
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		583,351
EXPENDITURES		
Recommended Appropriations:		
Salaries	$ 321,084	
Materials, Supplies, and Services	153,830	474,914
Administrative Reimbursement		108,437
TOTAL APPROPRIATIONS AND TRANSFERS		583,351
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

LMI HOUSING - FUND 071

RECEIPTS		
Revenue:		
Use of Money and Property		$ 26,490
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		26,490
EXPENDITURES		
Recommended Appropriations		
Materials, Supplies, and Services	$ 140,464	
Administrative Reimbursement	1,652	142,116
TOTAL APPROPRIATIONS AND TRANSFERS		142,116
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(115,626)
Estimated Balance - July 1, 2014		115,626
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

On January 12, 2012 City Council adopted Resolution 2012-5 electing the City of Merced to assume all rights, powers assets, liabilities, duties, and obligations associated with the housing activites of the Redevelopment Agency. The LMI Housing Fund is used to account for Low to Moderate Income housing activities.

VEHICLE ABATEMENT FUND SUMMARY - FUND 080

RECEIPTS		
Revenue:		
Charges For Services		$ 35,000
Use of Money and Property		500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		35,500
EXPENDITURES		
Recommended Appropriations:		
Salaries	$ 10,420	
Materials, Supplies, and Services	101,515	
Administrative Reimbursement	1,025	112,960
Transfer Out:		
General Fund		5,000
TOTAL APPROPRIATIONS AND TRANSFERS		117,960
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(82,460)
Estimated Balance - July 1, 2014		82,460
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 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 and the County of Merced.

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

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

RECEIPTS			
Revenue:			
Charges for Services	$ 6,603		
Use of Money and Property	7,308		
Fines, Forfeitures and Assessments	793,168	$	807,079
Transfers In:			
General Fund	39,700		
Neighborhood Stabilization Fund	79		
Water System Fund	1,619		
Parking Authority	17,109		58,507
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			865,586
EXPENDITURES			
Recommended Appropriations:			
Salaries	118,624		
Materials, Supplies, and Services	568,731		
Pump Replacement Amortization	11,900		699,255
Interdepartmental Direct Service Cost	112,662		
Administrative Reimbursement	53,997		166,659
Transfer Out:			
Facilities			27,605
TOTAL APPROPRIATIONS AND TRANSFERS			893,519
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(27,933)
Estimated Balance - July 1, 2014			1,523,305
RECOMMENDED ENDING BALANCE - June 30, 2015		$	1,495,372

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

COMMUNITY FACILITIES DISTRICT FORMATION FUND SUMMARY - FUND 150

RECEIPTS		
Revenue:		
Use of Money and Property	$	1,400
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,400
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		183,695
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(182,295)
Estimated Balance - July 1, 2014		182,295
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

COMMUNITY FACILITIES DISTRICT ADMINISTRATION FUND SUMMARY - FUND 155

RECEIPTS		
Revenue:		
Special Tax	$	23,079
Transfers In:		
CFD Services Fund		21
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		23,100
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct		3,255
Transfers Out:		
General Fund		20,643
TOTAL APPROPRIATIONS AND TRANSFERS		23,898
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(798)
Estimated Balance - July 1, 2014		798
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY FIRE FUND SUMMARY - FUND 156

RECEIPTS		
Revenue:		
Charges for Services	$ 12,308	
Special Tax	296,598	$ 308,906
Transfers In:		
CFD Service Fund		269
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		309,175
EXPENDITURES		
Recommended Appropriations:		
Salaries	232,645	
Materials, Supplies and Services	53,014	285,659
Administrative Reimbursement	28,181	
Interdepartmental Direct Service Cost	3,255	31,436
TOTAL APPROPRIATION AND TRANSFERS		317,095
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(7,920)
Estimated Balance - July 1, 2014		7,920
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

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

COMMUNITY FACILITIES DISTRICT PUBLIC SAFETY POLICE FUND SUMMARY - FUND 157

RECEIPTS		
Revenue:		
Charges For Services	$ 34,492	
Special Tax	602,168	$ 636,660
Transfers In:		
CFD Service Fund		545
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		637,205
EXPENDITURES		
Recommended Appropriations:		
Salaries	597,656	
Materials, Supplies and Services	101,215	698,871
Administrative Reimbursement	31,622	
Interdepartmental Direct Service Cost	3,255	34,877
TOTAL APPROPRIATION AND TRANSFERS		733,748
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(96,543)
Estimated Balance - July 1, 2014		96,543
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

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

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

RECEIPTS			
Revenue:			
Charges for Services	$ 3,233		
Special Tax	67,102	$	70,335
Reimbursements:			
Interdepartmental Direct Service Cost Reimbursement			9,993
Transfers In:			
CFD Bellevue Ranch East	9,325		
CFD Compass Pointe	28,400		
CFD Sandcastle	22,770		
CFD Service Fund	61		60,556
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			140,884
EXPENDITURES			
Recommended Appropriations:			
Salaries	55,426		
Materials, Supplies and Services	88,898		144,324
Interdepartmental Direct Service Cost			3,255
Transfer Out:			
Facilities			3,789
TOTAL APPROPRIATION AND TRANSFERS			151,368
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(10,484)
Estimated Balance - July 1, 2014			10,484
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

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

COMMUNITY FACILITIES DISTRICT STREET TREES FUND SUMMARY - FUND 159

RECEIPTS		
Revenue:		
Special Tax	$	34,061
Transfers In:		
CFD Services Fund		31
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		34,092
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,255
Transfers Out:		
Street Trees		32,119
TOTAL APPROPRIATIONS AND TRANSFERS		35,374
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,282)
Estimated Balance - July 1, 2014		1,282
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

RECEIPTS		
Revenue:		
Special Tax		$ 75,857
Transfers In:		
CFD Service Fund		69
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		75,926
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,255
Transfers Out:		
CFD Bellevue East	$ 16,150	
CFD Compass Point	11,114	
CFD Sandcastle	6,493	
CFD Bright Development	3,063	
CFD Merced Renaissance	1,826	
CFD Big Valley	209	
CFD Bellevue West	7,022	
CFD University Park Imp	3,585	
CFD Tuscany	3,070	
CFD Provance Imp	7,222	
CFD Alfarata Ranch	411	
CFD Franco	4,400	
CFD Cottages Imp	1,694	
CFD Harthley Crossing	309	
CFD Crossing at River Oaks	383	
CFD Mohammed Apts	505	
CFD Sunnyview Apts	3,596	
CFD University Park II	1,754	
CFD Moraga	1,305	
CFD Mission Ranch	172	
CFD Cypress East	552	
CFD Meadows	480	
CFD Meadows #2	481	
CFD Paseo	206	76,002
TOTAL APPROPRIATIONS AND TRANSFERS		79,257
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(3,331)
Estimated Balance - July 1, 2014		3,331
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

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

COMMUNITY FACILITIES DISTRICT DEVELOPMENT SERVICES FUND SUMMARY - FUND 161

RECEIPTS		
Revenue:		
Special Tax	$	20,411
Transfers In:		
CFD Service Fund		18
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		20,429
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,255
Transfers Out:		
Development Services		17,976
TOTAL APPROPRIATIONS AND TRANSFERS		21,231
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(802)
Estimated Balance - July 1, 2014		802
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

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

RECEIPTS		
Revenue:		
Special Tax	$	50,211
Transfers In:		
CFD Service Fund		45
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		50,256
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,255
Transfers Out:		
Parks & Community Services		50,917
TOTAL APPROPRIATIONS AND TRANSFERS		54,172
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(3,916)
Estimated Balance - July 1, 2014		3,916
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The Community Facilties District Parks & Community Services Fund is used to account for certain public services including the organization and administration of youth and adult activities, and other services authorized, including costs of personnel that are likely to benefit the property.

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

COMMUNITY FACILITIES DISTRICT AIRPORT FUND SUMMARY - FUND 163

RECEIPTS		
Revenue:		
Special Tax	$	16,418
Transfers In:		
CFD Service Fund		15
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		16,433
EXPENDITURES		
Recommended Appropriations:		
Interdepartmental Direct Service Cost		3,255
Transfers Out:		
Airport		13,831
TOTAL APPROPRIATIONS AND TRANSFERS		17,086
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(653)
Estimated Balance - July 1, 2014		653
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

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

COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND SUMMARY - FUNDS 164 -199

RECEIPTS		
Revenue:		
Special Tax	$ 541,675	
Use of Money and Property	8,500	$ 550,175
Transfers In:		
CFD Street Maintenance Fund	76,002	
CFD Services Fund	1,273	77,275
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		627,450
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		577,548
Interdepartmental Direct Service Cost		14,242
Transfers Out:		
CFD-Parks Maintenance	60,495	
Facilities	45,590	106,085
TOTAL APPROPRIATIONS AND TRANSFERS		697,875
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(70,425)
Estimated Balance - July 1, 2014		1,680,900
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 1,610,475

The Community Facilties District Maintenance Fund is used to account for certain public services and maintenance, including landscape, storm drain, and flood control services, and other services authorized, including costs of the administrator and equipment replacement and maintenance that are likely to benefit the property.

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

MAINTENANCE DISTRICTS PUMP REPLACEMENT FUND - FUND 299

RECEIPTS		
Revenue:		
Charges For Services	$	11,000
Use of Money and Property		2,600
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		13,600
EXPENDITURES		
Recommended Appropriations:		
Acquisitions		417,952
TOTAL APPROPRIATION AND TRANSFERS		417,952
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(404,352)
Estimated Balance - July 1, 2014		404,352
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

NORTH MERCED SEWER IMPROVEMENT ASSESSMENT DISTRICT FUND SUMMARY - FUND 333

EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	$	17,366
Administrative Reimbursement		242
Transfer Out:		
Wastewater System		3,437
TOTAL APPROPRIATION AND TRANSFERS		21,045
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(21,045)
Estimated Balance - July 1, 2014		21,045
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

LIBERTY PARK ASSESSMENT DISTRICT FUND SUMMARY - FUND 338

RECEIPTS			
Revenue:			
Fines, Forfeitures and Assessments	$ 49,903		
Use of Money and Property	100	$	50,003
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			50,003
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	37,000		
- Interest	10,973		
Materials, Supplies, and Services	832		48,805
Administrative Expense			86
TOTAL APPROPRIATION AND TRANSFERS			48,891
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,112
Estimated Balance - July 1, 2014			65,497
RECOMMENDED ENDING BALANCE - June 30, 2015		$	66,609

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.

16TH STREET ASSESSMENT DISTRICT FUND SUMMARY - FUND 340

RECEIPTS			
Revenue:			
Fines, Forfeitures and Assessments		$	47,728
Use of Money and Property			100
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			47,828
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	40,000		
- Interest	5,720		
Materials, Supplies, and Services	827		46,547
Administrative Reimbursement			86
TOTAL EXPENDITURES			46,633
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,195
Estimated Balance - July 1, 2014			57,901
RECOMMENDED ENDING BALANCE - June 30, 2015		$	59,096

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.

FAHREN'S PARK DEBT SERVICE FUND SUMMARY - FUND 342

RECEIPTS			
Revenue:			
Fines, Forfeitures and Penalties		$	394,617
Use of Money and Property			540
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			395,157
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	300,000		
- Interest	77,129		
- Trustee Fees	1,000		
Materials, Supplies, and Services	2,557		380,686
Administrative Reimbursement			496
TOTAL APPROPRIATION AND TRANSFERS			381,182
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			13,975
Estimated Balance - July 1, 2014			567,590
RECOMMENDED ENDING BALANCE - June 30, 2015		$	581,565 (1)

The Fahren's Park Debt Service Fund is used to account for the debt service for the Fahren's Park Assessment District.

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

BELLEVUE RANCH DEVELOPMENT EAST - FUND 343

RECEIPTS		
Revenue:		
Fines, Forfeitures and Penalties		$ 681,287
Use of Money and Property		3,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		684,287
EXPENDITURES		
Recommended Appropriations:		
Debt Service - Principal	195,000	
- Interest	466,313	
- Trustee Fees	6,000	
Materials, Supplies, and Services	9,089	676,402
Administrative Reimbursement	1,047	
Cost Reimbursement	1,737	2,784
TOTAL APPROPRIATION AND TRANSFERS		679,186
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		5,101
Estimated Balance - July 1, 2014		1,304,650
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 1,309,751 (1)

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

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

UNIVERSITY CAPITAL CHARGE - FUND 344

RECEIPTS		
Revenue:		
Charges for Services		$ 441,242
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		441,242
EXPENDITURES		
Debt Service - Principal	$ 200,000	
- Interest	223,555	
- Trustee Fees	21,457	445,012
TOTAL APPROPRIATION AND TRANSFERS		445,012
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(3,770)
Estimated Balance - July 1, 2014		334,819
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 331,049

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

BELLEVUE RANCH DEVELOPMENT WEST FUND SUMMARY - FUND 345

RECEIPTS			
Revenue:			
Fines, Forfeitures and Penalties		$	511,599
Return on Use of Money/Property			1,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			512,599
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	155,000		
- Interest	337,110		
- Trustee Fees	6,000		
Materials, Supplies, and Services	8,986		507,096
Administrative Reimbursement	1,649		
Cost Reimbursement	2,276		3,925
TOTAL APPROPRIATION AND TRANSFERS			511,021
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,578
Estimated Balance - July 1, 2014			860,681
RECOMMENDED ENDING BALANCE - June 30, 2015		$	862,259 (1)

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

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

MORAGA DEVELOPMENT CFD FUND SUMMARY - FUND 346

RECEIPTS			
Revenue:			
Fines, Forfeitures and Penalties		$	375,765
Return on Use of Money/Property			630
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			376,395
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	130,000		
Debt Service - Interest	246,735		
- Trustee Fees	6,000		
Materials, Supplies, and Services	8,809		391,544
Administrative Reimbursement	562		
Cost Reimbursement	707		1,269
TOTAL APPROPRIATION AND TRANSFERS			392,813
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(16,418)
Estimated Balance - July 1, 2014			632,505
RECOMMENDED ENDING BALANCE - June 30, 2015		$	616,087 (1)

The Moraga Development CFD Fund is used to account for the debt service for the Moraga Development Assessment District.

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

AIRPORT DEBT SERVICE FUND SUMMARY - FUND 361

RECEIPTS			
Revenue:			
Return on Use of Money/Property		$	54,025
EXPENDITURES			
Recommended Appropriations:			
Debt Service - Principal	$ 41,788		
Debt Service - Interest	12,157		
Materials, Supplies, and Services	1		53,946
Administrative Reimbursement			79
TOTAL APPROPRIATION AND TRANSFERS			54,025
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			0
Estimated Balance - July 1, 2014			0
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

The Airport Debt Service Fund is used to account for the debt service of the Airport.

PARKS & COMMUNITY SERVICE CIP - FUND 424

RECEIPTS			
Revenue:			
From Other Agencies			$ 34,957
Transfers In:			
General Fund			23,654
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			58,611
Estimated Balance - July 1, 2014			53,965
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			112,576
New	$	16,878	
Capital Projects - Carryover		95,698	112,576
RECOMMENDED ENDING BALANCE - June 30, 2015			$ 0

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

PARK RESERVE FUND SUMMARY - FUND 442

RECEIPTS			
Revenue:			
Charges For Services	$ 71,655		
Use of Money and Property	5,148	$ 76,803	
Transfers In:			
Facilities Parks		558	
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		77,361	
Estimated Balance - July 1, 2014		151,966	
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		229,327	
Capital Projects - New	3,405		
- Carryover	127,877	131,282	
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 98,045	(1)

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

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

(1) Accumulated funding reserved for future park projects.

AIRPORT INDUSTRIAL PARK CAPITAL PROJECT FUND SUMMARY - FUND 448

RECEIPTS		
Revenue:		
Use of Money and Property		$ 100
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		100
EXPENDITURES		
Recommended Appropriations:		
Cost Reimbursement		5,131
Transfers Out:		
Airport Capital		9,796
TOTAL APPROPRIATION AND TRANSFERS		14,927
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(14,827)
Estimated Balance - July 1, 2014		1,090,445
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,075,618
Capital Projects - New	$ 1,075,618	
-Carryover	0	1,075,618
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The Airport Industrial Park Capital Project Fund is used to account for projects to develop industrial parcels at the Airport with adequate water, electrical power, telephone, and streetlights and provide for remediation of contaminated soil.

FIRE STATION CAPITAL PROJECT FUND SUMMARY - FUND 449

RECEIPTS		
Revenue:		
Transfers In:		
Facilities Fire Fund		$ 949,915
CURRENT RECEIPTS AVAILABLE FOR CAPITAL PROJECTS		949,915
Estimated Balance - July 1, 2014		108
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		950,023
Capital Projects - New	$ 0	
Carryover	950,023	950,023
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The Fire Station Capital Project Fund is used to account for the costs of new fire stations.

STREETS AND SIGNALS CAPITAL IMPROVEMENT PROJECT FUND SUMMARY - FUND 450

RECEIPTS			
Revenue:			
From Other Agencies	$ 390,056		
Use of Money and Property	10,900	$	400,956
Transfers In:			
Street Maint/Lt	114,295		
LMI Housing	4,436		
STP Fund	3,421,076		
Facilities Roadway Fund	1,888,177		5,427,984
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			5,828,940
EXPENDITURES			
Transfers Out:			
STP Fund			22,545
TOTAL APPROPRIATION AND TRANSFERS			22,545
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			5,806,395
Estimated Balance - July 1, 2014			605,762
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			6,412,157
Capital Projects - New	783,297		
-Carryover	5,628,860		6,412,157
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

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

AIRPORT CIP FUND SUMMARY - 461

RECEIPTS			
Revenue:			
Federal Grant		$	110,079
Transfers In:			
Airport Industrial Park Fund			9,796
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			119,875
Estimated Balance - July 1, 2014			5,957
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			125,832
Capital Projects - New	$ 0		
Capital Projects - Carryover	125,832		125,832
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

MERCED THEATRE RESTORATION CIP FUND SUMMARY - FUND 462

RECEIPTS		
Revenue:		
Return on use of Money/Property		$ 600
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		600
Estimated Balance - July 1, 2014		16,806
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		17,406
Capital Projects - New	$ 0	
- Carryover	17,406	17,406
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

The Merced Theatre Restoration CIP Fund is used to account for capital improvement projects of the historic Merced Theatre.

PCE CLEAN UP FUND SUMMARY - FUND 463

RECEIPTS			
Revenue:			
Return on use of Money/Property		$	5,400
Transfers In:			
Water System Fund			250,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			255,400
Estimated Balance - July 1, 2014			441,972
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			697,372
Capital Projects - New	$ 256,035		
Carryover	441,337		697,372
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

MTBE SETTLEMENT FUND SUMMARY - FUND 464

RECEIPTS			
Revenue:			
Return on use of Money/Property		$	10,200
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			10,200
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			
Estimated Balance - July 1, 2014			1,517,772
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			1,527,972
Capital Projects - New	$ 25,646		
Carryover	1,502,326		1,527,972
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

LMI HOUSING CIP - FUND 471

RECEIPTS			
Revenue:			
Return of Maney/ Property		$	6,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			6,000
EXPENDITURES			
Transfer out			
Street /Signals			4,436
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,564
Estimated Balance - July 1, 2014			123,754
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			125,318
Capital Projects - New	$ 0		
Carryover	125,318		125,318
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

WASTEWATER TREATMENT LINES COMPONENT FUND SUMMARY - FUND 550

RECEIPTS		
Revenue:		
Charges For Services		$ 230,065
Use of Money and Property		13,700
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		243,765
Estimated Balance - July 1, 2014		2,075,047
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		2,318,812
Capital Projects - New	$ 487,237	
Carryover	1,501,240	1,988,477
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 330,335

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

WASTEWATER TREATMENT PLANT COMPONENT FUND SUMMARY - FUND 551

RECEIPTS			
Revenue:			
Charges For Services		$	906,280
Use of Money and Property			37,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			943,280
Estimated Balance - July 1, 2014			5,627,960
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			6,571,240
Capital Projects - New			
-Carryover	5,349,625		5,349,625
RECOMMENDED ENDING BALANCE - June 30, 2015		$	1,221,615

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

WASTEWATER REVOLVING FUND SUMMARY - FUND 552

RECEIPTS		
Revenue:		
Use of Money and Property	$	700
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		700
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		4,612
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(3,912)
Estimated Balance - July 1, 2014		4,968
RECOMMENDED ENDING BALANCE - June 30, 2015	$	1,056

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

WASTEWATER SYSTEM FUND SUMMARY - FUND 553

RECEIPTS		
Revenue:		
Charges For Services	$ 18,724,836	
Use of Money and Property	169,010	
Other Revenue	506,950	$ 19,400,796
Reimbursements:		
Interdepartmental Direct Service		245,481
Transfers In:		
North Merced Sewer District		3,437
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		19,649,714
EXPENDITURES		
Recommended Appropriations:		
Salaries	4,353,993	
Materials, Supplies, and Services	5,245,342	
Acquisitions	127,000	
Debt Service	3,070,119	12,796,454
Administrative Reimbursement	766,282	
Interdepartmental Direct Service Cost	976,727	1,743,009
TOTAL APPROPRIATIONS AND TRANSFERS		14,539,463
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		5,110,251
Estimated Balance - July 1, 2014		22,817,780
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		27,928,031
Capital Projects - New	3,546,644	
-Carryover	7,814,775	11,361,419
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 16,566,612

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

RESTRICTED WATER SYSTEM FUND SUMMARY - FUND 556

RECEIPTS		
Revenue:		
Charges For Services		$ 378,924
Use of Money and Property		173,300
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		552,224
Estimated Balance - July 1, 2014		25,619,070
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		26,171,294
Capital Projects - New	277,175	
- Carryover	25,224,691	25,501,866
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 669,428

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

WATER SYSTEM FUND SUMMARY - FUND 557

RECEIPTS			
Revenue:			
Charges For Services	$ 11,962,290		
Use of Money and Property	169,325		
Other Revenue	10,500	$	12,142,115
Reimbursements:			
Interdepartmental Direct Service Cost			46,605
Transfers In:			
Refuse			638,230
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			12,826,950
EXPENDITURES			
Recommended Appropriations:			
Salaries	3,096,117		
Materials, Supplies, and Services	4,485,419		
Acquisitions	967,250		
Debt Service	533,663		9,082,449
Administrative Reimbursement	682,036		
Interdepartmental Direct Service Cost	1,558,941		2,240,977
Transfers Out:			
General Fund	2,017		
Maintenance Districts	1,619		
PCE Clean Up CIP	250,000		253,636
TOTAL APPROPRIATIONS AND TRANSFERS			11,577,062
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			1,249,888
Estimated Balance - July 1, 2014			22,605,424
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			23,855,312
Capital Projects - New	593,480		
- Carryover	6,525,786		7,119,266
RECOMMENDED ENDING BALANCE - June 30, 2015		$	16,736,046

The Water System Fund is used to account for the operation and maintenance of the water system consisting of 23 wells, fluoridation facilities, distribution pipeline and four (4) elevated storage tanks. This system supplies approximately 7 billion gallons of water per year. Must be operated and maintained to meet federal and state health standards to ensure that a continuous supply of safe drinking water is available.

REFUSE FUND SUMMARY - FUND 558

RECEIPTS			
Revenue:			
Charges For Services	$ 11,911,542		
Use of Money and Property	42,300		
Other Revenue	63,000	$	12,016,842
Reimbursements:			
Interdepartmental Direct Service Cost			51,318
Transfers In:			
CFD Streets			32,119
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			12,100,279
EXPENDITURES			
Recommended Appropriations:			
Salaries	4,504,535		
Materials, Supplies, and Services	6,068,193		
Acquisitions	10,000		10,582,728
Administrative Reimbursement	602,097		
Interdepartmental Direct Service Cost	956,986		1,559,083
Transfers Out:			
Water Fund			638,230
TOTAL APPROPRIATIONS AND TRANSFERS			12,780,041
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(679,762)
Estimated Balance - July 1, 2014			3,813,408
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			3,133,646
Capital Projects - New	645,013		
- Carryover	559,506		1,204,519
RECOMMENDED ENDING BALANCE - June 30, 2015		$	1,929,127

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

AIRPORT FUND SUMMARY - FUND 561

RECEIPTS			
Revenue:			
Taxes	$ 39,000		
Charges for Services	68,388		
Use of Money and Property	279,025		
Other Revenue	4,500	$	390,913
Transfers In:			
General Fund	48,783		
CFD Airport	13,831		62,614
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			453,527
EXPENDITURES			
Recommended Appropriations:			
Salaries	300,659		
Materials, Supplies, and Services	164,711		465,370
Administrative Reimbursement	26,371		
Interdepartmental Direct Service Cost	1,510		27,881
Transfers Out:			
Facilities			9,509
TOTAL APPROPRIATIONS AND TRANSFERS			502,760
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(49,233)
Estimated Balance - July 1, 2014			49,233
RECOMMENDED ENDING BALANCE - June 30, 2015		$	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.

REFUSE CAPITAL EQUIPMENT FUND SUMMARY - FUND 562

RECEIPTS		
Revenue:		
Charges for Services	$	77,982
Use of Money and Property		1,400
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		79,382
EXPENDITURES		
Recommended Appropriations:		
Acquisitions		26,063
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		53,319
Estimated Balance - July 1, 2014		49,051
RECOMMENDED ENDING BALANCE - June 30, 2015	$	102,370

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

RESTRICTED WATER MAINS FUND SUMMARY - FUND 566

RECEIPTS			
Revenue:			
Charges For Services		$	72,176
Use of Money and Property			71,478
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			143,654
Estimated Balance - July 1, 2014			4,215,784
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			4,359,438
Capital Projects - New	380,000		
- Carryover	3,696,832		4,076,832
RECOMMENDED ENDING BALANCE - June 30, 2015		$	282,606

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

WORKERS' COMPENSATION INSURANCE FUND SUMMARY - FUND 666

RECEIPTS		
Revenue:		
Charges for Services		$ 2,187,221
Use of Money and Property		9,900
Other Revenue		11,966
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		2,209,087
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services		2,224,491
Administrative Reimbursement	36,798	
Interdepartmental Direct Service Cost	122,647	159,445
TOTAL APPROPRIATIONS AND TRANSFERS		2,383,936
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(174,849)
Estimated Balance - July 1, 2014		174,849
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

Currently, the fund self-insures the first $350,000 of any single injury and buys 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 $500,000 and the Pool purchases commercial insurance coverage for losses exceeding the pooled level of $500,000.

LIABILITY INSURANCE FUND SUMMARY - FUND 667

RECEIPTS			
Revenue:			
Charges for Services	$ 828,318		
Use of Money and Property	8,600		
Other Revenue	266,038	$	1,102,956
Reimbursements:			
Interdepartmental Direct Service Cost			25,000
Transfers In;			
General Fund			77,500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			1,205,456
EXPENDITURES			
Recommended Appropriations:			
Materials, Supplies and Services			2,146,604
Administrative Reimbursement	19,930		
Interdepartmental Direct Service Cost	245,577		265,507
TOTAL APPROPRIATIONS AND TRANSFERS			2,412,111
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(1,206,655)
Estimated Balance - July 1, 2014			1,206,655
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

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

UNEMPLOYMENT INSURANCE FUND SUMMARY - FUND 668

RECEIPTS		
Revenue:		
Charges for Services	$	65,920
Use of Money and Property		3,200
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		69,120
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		220,233
Administrative Reimbursement		2,410
TOTAL APPROPRIATIONS AND TRANSFERS		222,643
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(153,523)
Estimated Balance - July 1, 2014		153,523
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The Unemployment Insurance Fund is used to account for benefits per Federal Department of Labor guidelines for employees who have left the City service and who qualify under State law for unemployment compensation. Currently, the City is responsible for the maximum regular benefit period of 26 weeks. When Federal unemployment extensions have been authorized and State unemployment rates meet certain criteria, an additional 20 weeks of benefits may be provided under the Fed-Ed extension. Currently, no additional benefit weeks are available under the Fed-Ed extension.

EMPLOYEE BENEFITS FUND SUMMARY - FUND 669

RECEIPTS		
Revenue:		
Charges For Services	$	9,146,270
Use of Money and Property		500
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		9,146,770
EXPENDITURES		
Recommended Appropriations:		
Salaries		12,775
Materials, Supplies, and Services		9,111,552
Administrative Reimbursement		108,937
TOTAL APPROPRIATIONS AND TRANSFERS		9,233,264
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(86,494)
Estimated Balance - July 1, 2014		86,494
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

FLEET MANAGEMENT FUND SUMMARY - FUND 670

RECEIPTS			
Revenue:			
Intergovernmental	$ 2,000		
Charges For Services	3,470,234		
Use of Money and Property	2,800	$	3,475,034
Reimbursements:			
Interdepartmental Direct Service Cost			52,834
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			3,527,868
EXPENDITURES			
Recommended Appropriations:			
Salaries	1,086,499		
Materials, Supplies, and Services	2,298,810		3,385,309
Administrative Reimbursement	150,353		
Interdepartmental Direct Service Charge	32,859		183,212
Transfer Out:			
Facilities			8,617
TOTAL APPROPRIATIONS AND TRANSFERS			3,577,138
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(49,270)
Estimated Balance - July 1, 2014			49,270
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

FACILITIES MAINTENANCE AND OPERATIONS FUND SUMMARY - FUND 671

RECEIPTS		
Revenue:		
Charges For Services	$ 1,237,814	
Use of Money and Property	112,791	$ 1,350,605
Reimbursements:		
Interdepartmental Direct Service Cost	67,245	67,245
Transfer In:		
General Fund	60,855	
Street Maintentance Fund	291,975	
Parks & Recreation Fund	8,084	
Public Works Admin Fund	3,297	
Measure C Fund	511	
Bell Station Fund	7,168	
Maintenance District Funds	27,605	
CFD PW Parks Maintenance Fund	3,789	
CFD Improvement Area Funds	45,590	
Airport Fund	9,509	
Fleet Management Fund	8,617	467,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,884,850
EXPENDITURES		
Recommended Appropriations:		
Salaries	775,093	
Materials, Supplies, and Services	477,609	
Debt Service	611,321	1,864,023
Administrative Reimbursement	38,777	
Interdepartmental Direct Service Cost	21,055	59,832
TOTAL APPROPRIATIONS AND TRANSFERS		1,923,855
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(39,005)
Estimated Balance - July 1, 2014		99,612
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		60,607
Capital Projects - New	60,000	
Carryover	607	60,607
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

SUPPORT SERVICES FUND SUMMARY - FUND 672

RECEIPTS			
Revenue:			
Charges For Services	$ 2,499,404		
Use of Money and Property	1,600		
Other Revenue	1,000	$	2,502,004
Reimbursements:			
Interdepartmental Direct Service Cost			128,517
Transfers In:			
General Fund			100,000
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			2,730,521
EXPENDITURES			
Recommended Appropriations:			
Salaries	1,911,375		
Materials, Supplies, and Services	872,211		2,783,586
Administrative Reimbursement			54,391
Transfer Out			
General Fund			1,217
TOTAL APPROPRIATIONS AND TRANSFERS			2,839,194
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			(108,673)
Estimated Balance - July 1, 2014			108,673
RECOMMENDED ENDING BALANCE - June 30, 2015		$	0

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

PC REPLACEMENT AND MAINTENANCE FUND SUMMARY - FUND 673

RECEIPTS		
Revenue:		
Charges For Services		$ 210,376
Use of Money and Property		6,800
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		217,176
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies, and Services	132,648	
Acquisitions	806,612	939,260
Transfers Out:		
General Fund	1,915	1,915
TOTAL APPROPRIATIONS AND TRANSFERS		941,175
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(723,999)
Estimated Balance - July 1, 2014		723,999
RECOMMENDED ENDING BALANCE - June 30, 2015		$ 0

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

FLEET REPLACEMENT FUND SUMMARY - FUND 674

RECEIPTS		
Revenue:		
Charges For Services	$	1,403,144
Use of Money and Property		98,400
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,501,544
EXPENDITURES		
Recommended Appropriations:		
Acquisitions		1,879,200
Transfers Out:		
General Fund		200,000
TOTAL APPROPRIATIONS AND TRANSFERS		2,079,200
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(577,656)
Estimated Balance - July 1, 2014		12,986,939
RECOMMENDED ENDING BALANCE - June 30, 2015	$	12,409,283

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

CFD SERVICES DEPOSIT TRUST FUND SUMMARY - FUND 770

RECEIPTS		
Revenus		
Use of Money/Property	$	200
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		200
EXPENDITURES		
Transfers Out:		
Community Facilities District Administrative		21
Community Facilities District Public Safety Fire		269
Community Facilities District Public Safety Police		545
Community Facilities District Public Works Parks Maintenance		61
Community Facilities District Public Works Street Trees		31
Community Facilities District Public Works Street Lights		69
Community Facilities District Development Services		18
Community Facilities District Parks & Community Services		45
Community Facilities District Airport		15
Community Facilities District Meadows #2		1,273
TOTAL APPROPRIATIONS AND TRANSFERS		2,347
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(2,147)
Estimated Balance - July 1, 2014		40,132
RECOMMENDED ENDING BALANCE - June 30, 2015	$	37,985

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

YOUTH PROGRAMS ENDOWMENT FUND SUMMARY - FUND 778

RECEIPTS		
Transfer In:		
Housing Unrestricted Program	$	4,900
EXPENDITURES		
Transfers Out:		
Parks and Community Services		4,900
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		0
Estimated Balance - July 1, 2014		0
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

The Youth Programs Endowment Fund is used to account for funding Youth Services Programs.

ASSET FORFEITURE FUND SUMMARY - FUND 779

RECEIPTS		
Revenue:		
Use of Money and Property	$	100
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		100
EXPENDITURES		
Transfers Out:		
General Fund		18,749
TOTAL EXPENDITURES AND TRANSFERS		18,749
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(18,649)
Estimated Balance - July 1, 2014		18,649
RECOMMENDED ENDING BALANCE - June 30, 2015	$	0

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

WAHNETA HALL TRUST FUND SUMMARY - FUND 795

RECEIPTS		
Revenue:		
Use of Money and Property	$	1,100
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		1,100
EXPENDITURES		
Recommended Appropriations:		
Materials, Supplies and Services		2,624
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(1,524)
Estimated Balance - July 1, 2014		168,802
RECOMMENDED ENDING BALANCE - June 30, 2015	$	167,278

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