

OVERVIEW

This section provides summaries designed to provide supplemental financial and statistical information to the Financial Plan. Key summaries provide information for four fiscal years; the last two completed fiscal years, the current year, and the year associated with the Financial Plan. The following schedules are included in this section:

Interfund Transactions

- ◆ Operating Transfers

Fund Balance

- ◆ Fund Balance as of June 30, 2014
- ◆ Fund Balance as of June 30, 2015

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Tax & Franchise Revenues				
Sales & use tax				
General	6,413,927	6,973,180	7,157,000	7,435,000
Public Safety (SB509)	220,346	243,133	230,000	230,000
Property Tax in Lieu of Sales Tax	2,156,485	2,322,047	2,444,430	2,580,000
Property Tax	8,901,066	10,674,784	10,102,400	10,350,000
Transient Occupancy Tax	507,683	593,832	650,000	685,000
Franchise Fees	1,350,580	1,325,280	1,380,670	1,425,500
Documentary Stamp Tax	191,091	221,845	250,000	275,000
Excise Tax	275,750	236,700	260,000	275,000
Other	0	0	0	0
License & Permits				
Business Licenses	443,023	548,516	551,000	570,000
Animal Licenses	208,707	233,109	139,240	181,540
Other	1,608	3,267	3,755	3,500
Fines & Forfeitures				
Vehicle Code Fines	97,191	75,389	113,250	110,000
Code Enforcement	188,096	211,175	210,000	210,000
Other Fines & Forfeitures	37,365	9,699	7,250	7,500
Investment and Property Revenues				
Interest Earnings	233,448	(10,931)	40,000	155,000
Intergovernmental - State/County				
Motor Vehicle In Lieu Fee	175,409	0	0	0
Collection in Excess MVL		35,789	30,200	30,000
Police Training (POST)	25,612	53,851	40,000	40,000
School Resource officer	110,000	0	147,500	164,750
SJ Delta RATT	80,000	190,000	80,000	80,000
Neuter Grant			7,500	
Successor Agency		290,292	78,000	330,000
Other	20,077	0		
Service Charges				
Police Services				
Police Service Fees	143,549	156,611	164,000	160,000
Finger Prints Fees (City)	25,652	18,012	30,000	25,000
Finger Prints Fees (DOJ)	31,050	23,317	12,500	25,000
Booking Fees	2,585	1,353	0	0
Vehicle Repo Admin Fee	1,620	1,742	1,750	1,750
Asset Seizure	14,263	10,570	42,545	0
Abandoned Vehicle	22,711	29,510	32,700	30,000
Administrative Tow Fee	6,325	4,255	4,150	5,000
Outside Services		330		
Mutual Aid Reimbursement		9,461	5,000	30,000

Financial and Statistical Tables

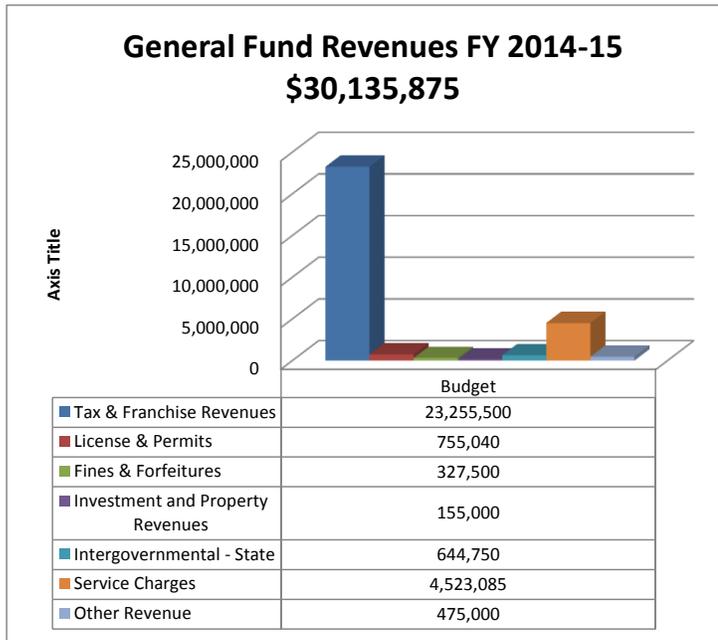
GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Service Charges				
Fire Services				
Fire Service Fees	920	(225)		
Weed Abatement Fees	4,900	(4,375)	(6,200)	0
Mutual Aid Reimbursement	28,227	88,127	112,145	100,000
Community CPR Classes	1,270	800		
Recovery Fee	20,073	20,679	20,000	20,000
Fire Prevention Fee	63,736	59,135	55,000	55,000
Administration Citation Fee	2,460	2,772	3,000	3,000
Fire Inspection Fee	10,666	8,207	5,650	5,000
Parks & Recreation				
Senior Programs	31,763	33,704	28,000	30,000
Public Works				
Subdivision Plan Check Fees	93,785	214,663	102,000	100,000
Engineering & Inspection Fees	25,735	47,759	64,150	50,000
Development Agreement Fees	0	0	0	0
Special Service Fees	0	0	0	0
Area of Benefit Administration Fees	0	0	0	0
Right of Way Use	641	0	675	700
General Government				
Support Services	3,879,043	3,474,230	3,264,000	3,397,635
CDBG	18,350	4,839	2,000	5,000
Direct Labor	342,665	373,446	415,000	475,000
Police Grants	0	0	0	0
Administrative Recovery	831	1,229	550	0
Misc Service	6,473	3,597	1,875	5,000
CASP		35	110	
Other	0	0	0	0
Other Revenue				
Sale of Property	500	893	12,500	
Rental Property	66,130	445,485	440,000	440,000
Miscellaneous Reimbursement	89,565	54,493	91,200	30,000
Donations	6,500	16,552	5,100	
Other	14,735	506,122	14,235	5,000
Total General Fund	26,594,187	29,838,281	28,845,830	30,135,875

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Tax & Franchise Revenues	20,016,928	22,590,799	22,474,500	23,255,500
License & Permits	653,338	784,893	693,995	755,040
Fines & Forfeitures	322,652	296,262	330,500	327,500
Investment and Property Revenues	233,448	(10,931)	40,000	155,000
Intergovernmental - State	411,098	569,931	383,200	644,750
Service Charges	4,779,293	4,583,781	4,360,600	4,523,085
Other Revenue	177,430	1,023,545	563,035	475,000
Total General Fund	26,594,187	29,838,281	28,845,830	30,135,875



Financial and Statistical Tables

GENERAL FUND EXPENDITURES BY CATEGORY AND OPERATION

	Personnel	Materials & Supplies	Capital Outlay	Debt Service
General Government				
Legislation and Policy	648,625	262,690	0	0
Legal Services	0	180,420	0	0
City Administration	666,495	192,480	0	0
Public Works Administration	478,590	113,160	0	0
Non Departmental	13,725	2,743,741	0	0
Human Resources	420,225	111,190	0	0
Fiscal & Revenue Management	776,915	122,815	0	0
Facilities Maintenance	475,710	142,980	0	0
Fleet Maintenance	280,560	321,625	0	0
Public Safety				
Police Protection	10,950,420	1,154,145	0	
Animal Services	279,075	85,665	0	0
Fire Protection	5,312,705	647,285	0	0
Parks, Recreation, and Community Services				
Parks - Maintenance	2,390,375	606,350	0	0
Community Service - Library	0	101,480	0	0
Community Service - Special E	151,355	245,610		
Public Utilities				
Storm Drainage	70,755	174,935	0	0
Transportation				
Streets	0	27,890		
<i>Total General Fund Appropriation by</i>	<u>22,915,530</u>	<u>7,234,461</u>	<u>0</u>	<u>0</u>

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
General Fund				
Operating Transfers In				
<i>Development Fees Fund</i>		221,630	68,015	
<i>Public Safety Endowment Fund</i>			88,150	
<i>Development Services Fund</i>				
Total	0	221,630	156,165	0
Operating Transfers Out				
<i>Police Grants Fund</i>	(60,846)			
<i>Recreation Fund</i>		(225,000)	(225,000)	(225,000)
<i>Development Services Fund</i>		(1,493,474)		
<i>PPIP Sewer</i>			(118,350)	(130,000)
Total	(60,846)	(1,718,474)	(343,350)	(355,000)
Police Grants Fund				
Operating Transfers In				
<i>Public Safety Sales Tax</i>	60,846		75,140	
Total	60,846	0	75,140	0
Recreation Fund				
Operating Transfers In				
<i>General Fund</i>	0	225,000	225,000	225,000
Total	0	225,000	225,000	225,000
Development Agreement Fees Fund				
Operating Transfers In				
<i>SA/RDA Bond Fund</i>			3,811,410	
<i>Government Building Facilities Fee Fund</i>			1,590,655	
Operating Transfers Out				
<i>General Fund</i>		(221,630)	(68,015)	
<i>Development Services Fund</i>		(440,685)		
<i>Government Building Facilities Fee Fund</i>		(1,590,655)		
<i>Information Technology Fund</i>	(21,500)			
Total	(21,500)	(2,252,970)	5,334,050	0
Public Safety Sales Tax Fund				
Operating Transfers Out			(75,140)	
<i>General Fund</i>			(75,140)	
Total	0	0	(75,140)	0

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Public Safety Endowment Fund				
Operating Transfers Out				
<i>General Fund</i>			(88,150)	
<i>Government Building Facilities Fee Fund</i>		(1,300,000)		
Total	0	(1,300,000)	(88,150)	0
Development Services Fund				
Operating Transfers In				
<i>General Fund</i>		1,493,474		
<i>Development Fee Fund</i>		440,685		
Total	0	1,934,159	0	0
Subsidized Street Project Fund				
Operating Transfers Out				
<i>Successor Agency</i>		(14,829,795)		
Total		(14,829,795)	0	0
Park Fees Fund				
Operating Transfer In				
<i>Golf Fund</i>			28,000	
Total	0	0	28,000	0
Successor Agency/RDA Bond Fund				
Operating Transfers Out				
<i>Development Fee Fund</i>			(3,811,410)	
Total	0	0	(3,811,410)	0
Government Building Facilities Fee Fund				
Operating Transfers In				
<i>Public Safety Endowment Fund</i>		1,300,000		
<i>Development Fee Fund</i>		1,590,655		
Operating Transfers Out				
<i>Development Fee Fund</i>			(1,590,655)	
Total	0	2,890,655	(1,590,655)	0
Golf Fund				
Operating Transfer Out				
<i>Park Fees Fund</i>			(28,000)	
Total	0	0	(28,000)	0

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
PFIP Sewer Fund				
Operating Transfers In				
<i>General Fund</i>			118,350	130,000
Total	0	0	118,350	130,000
Sewer Maintenance & Operations Fund				
Operating Transfers In				
<i>Sewer Fee Fund</i>		24,522		
Operating Transfers Out				
<i>Sewer Fee Fund</i>		(419,060)		
Total	0	(394,538)	0	0
Sewer Fee Fund				
Operating Transfers In				
<i>Sewer Maintenance & Operations Fund</i>		419,060		
Total	0	419,060	0	0
Operating Transfers Out				
<i>Sewer Maintenance & Operations Fund</i>		(24,522)		
Total	0	(24,522)	0	0
Water Maintenance & Operations Fund				
Operating Transfers In				
<i>Water Fee Fund</i>		67,468		
Total	0	67,468	0	0
Water Fee Fund				
Operating Transfers Out				
<i>Water Maintenance & Operations</i>		(67,468)		
Total	0	(67,468)	0	0
Information Technology Fund				
Operating Transfers In				
<i>Development Agreement Fees Fund</i>	21,500			
Total	21,500	0	0	0

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2011-12	Actual 2012-13	Estimate 2013-14	Budget 2014-15
Self Insurance Risk Fund				
Operating Transfers In				
<i>SIRA Insurance Fund</i>			100,000	
Total	0	0	100,000	0
SIRA Insurance Fund				
Operating Transfers Out				
<i>Self Insurance Risk Fund</i>			(100,000)	
Total	0	0	(100,000)	0
Successor Agency				
Operating Transfers In				
<i>Subsidized Street Project Fund</i>	14,829,795			
NET OPERATING TRANSFERS	0	0	0	0

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2014

	ACTUAL FUND BALANCE 6-30-13	PROJECTED REVENUES 6-30-14	BUDGETED EXPENDITURES 6-30-14	TRANSFERS IN OUT		PROJECTED FUND BALANCE 6-30-14
GENERAL FUND						
100						
Reserved - PFIP Excise Tax	4,892,517	260,000				5,152,517
Reserved - Asset Seizure	63,825	42,545	24,450		118,350	(36,430)
Reserved - Police Abonded Vehicle	0					0
Designated for Emergencies	2,863,002					2,863,002
Operations	6,471,494	28,543,285	27,005,223	156,165	225,000	7,940,721
TOTAL	14,290,838	28,845,830	27,029,673	156,165	343,350	15,919,810

ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2014

		ACTUAL FUND BALANCE 6-30-13	PROJECTED REVENUES 6-30-14	BUDGETED EXPENDITURES 6-30-14	TRANSFERS		PROJECTED FUND BALANCE 6-30-14
					IN	OUT	
SPECIAL REVENUE FUNDS							
HOME Fund	130	0	910,145	910,145			0
CDBG	140	0	1,011,749	1,011,749			0
Police Grants	150	21,455	103,725	178,865	75,140		21,455
Supplemental Law Enforcement Services	160	79,891	112,225	189,576			2,540
Federal Transit	190	2,444,439	2,559,285	3,306,787			1,696,937
Recreation	200	347,996	840,380	1,061,761	225,000		351,615
Low and Moderating Housing	210	114,082	70,700	111,130			73,652
Traffic Signal Installation	220	6,272	0	0			6,272
Highway Interchange	240	58,403	0	58,400			3
Development Fees	250	2,735,173	87,075	2,206,091	5,402,065	68,015	5,950,207
Major Equipment Purchase	260	699,402	124,300	300,570			523,132
Landscape Maintenance	280	1,143,623	970,745	942,537			1,171,831
Public Safety Sales Tax	320	3,281,605	4,909,000	5,200,960		75,140	2,914,505
Public Safety Endowment	330	5,585,272	169,600	1,220,860		88,150	4,445,862
Development Services	340	805,964	1,864,715	1,931,070			739,609
TOTAL		17,323,577	13,733,644	18,630,501	5,702,205	231,305	17,897,620

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2014

		ACTUAL FUND BALANCE 6-30-13	PROJECTED REVENUES 6-30-14	BUDGETED EXPENDITURES 6-30-14	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-14
CAPITAL IMPROVEMENT FUNDS							
Gas Tax	420	2,227,973	1,898,215	1,490,400			2,635,788
Regional Transportation Fee	430	7,917,674	623,840	481,224			8,060,290
Measure K	440	4,798,390	1,019,900	2,364,460			3,453,830
Local Transportation	460	2,782,805	1,733,680	1,609,602			2,906,883
Subsidized Street Projects	480	1,080,406	4,504,624	5,404,123			180,907
Parks Fee	500	2,508,298	489,420	1,635,035	28,000		1,390,683
SA/RDA Bonds Fund	520	0	12,009,030	8,145,000		3,811,410	52,620
Govt Building Facilities	540	5,651,873	1,157,250	2,290,520		1,590,655	2,927,948
Community Facilities District	550	0	51,640	67,555			(15,915)
PFIP - Drainage	580	5,309,091	201,170	630,080			4,880,181
PFIP - Transportation	590	8,415,784	579,005	3,921,565			5,073,224
TOTAL		40,692,294	24,267,774	28,039,564	28,000	5,402,065	31,546,439

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2014

		ACTUAL FUND BALANCE 6-30-13	PROJECTED REVENUES 6-30-14	BUDGETED EXPENDITURES 6-30-14	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-14
ENTERPRISE FUNDS							
Golf Course	620	(1,072,489)	1,062,450	1,075,717		28,000	(1,113,756)
PFIP - Sewer	630	6,238,902	617,615	617,885	118,350		6,356,982
Sewer M & O	640	32,153,476	15,668,510	19,020,010			28,801,976
Sewer Fee	650	7,806,745	1,702,295	1,674,665			7,834,375
Solid Waste	660	4,964,293	8,798,630	9,437,145			4,325,778
Water M & O	680	36,391,742	12,395,500	15,977,582			32,809,660
Water Fee	690	4,933,631	1,292,500	2,545,475			3,680,656
PFIP - Water	700	3,248,418	603,000	2,312,935			1,538,483
TOTAL		94,664,718	42,140,500	52,661,414	118,350	28,000	84,234,154

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2014

		ACTUAL FUND BALANCE 6-30-13	PROJECTED REVENUES 6-30-14	BUDGETED EXPENDITURES 6-30-14	TRANSFERS IN OUT		PROJECTED FUND BALANCE 6-30-14
INTERNAL SERVICE FUNDS							
Vehicle Purchase	820	760,301	10,100	24,700			745,701
Information Systems Equip	830	1,097,556	1,846,300	2,200,650			743,206
Equipment Purchase	840	182,387	496,730	534,878			144,239
SIR Insurance	860	1,233,014	2,208,265	2,745,860	100,000		795,419
SIRA Insurance Reserve	870	2,504,842	11,500	0		100,000	2,416,342
Payroll Tax Benefit	880	3,782,447	15,000	51,600			3,745,847
TOTAL		<u>9,560,547</u>	<u>4,587,895</u>	<u>5,557,688</u>	<u>100,000</u>	<u>100,000</u>	<u>8,590,754</u>
TOTAL CITY		176,531,974	113,575,643	131,918,840	6,104,720	6,104,720	158,188,777

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

	PROJECTED FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-15
GENERAL FUND						
100						
Reserved - PFIP Excise Tax	5,152,517	275,000			130,000	5,297,517
Reserved - Asset Seizure	(36,430)	0	7,800			(44,230)
Reserved - Police Abonded Vehicle	0					0
Designated for Emergencies	2,863,002					2,863,002
Operations	7,940,721	29,860,875	30,142,191		225,000	7,434,405
TOTAL	15,919,810	30,135,875	30,149,991	0	355,000	15,550,694

ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

		PROJECTED FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-15	
SPECIAL REVENUE FUNDS							
HOME Fund	130	0	59,354	59,354		0	
CDBG	140	0	365,295	365,295		0	
Police Grants	150	21,455	0	0		21,455	
Supplemental Law Enforcement Services	160	2,540	112,225	108,100		6,665	
Federal Transit	190	1,696,937	1,120,905	1,083,220		1,734,622	
Recreation	200	351,615	810,360	1,202,735	225,000	184,240	
Low and Moderating Housing	210	73,652	11,000			84,652	
Traffic Signal Installation	220	6,272				6,272	
Highway Interchange	240	3				3	
Development Fees	250	5,950,207	119,730	567,500		5,502,437	
Major Equipment Purchase	260	523,132	896,300	1,028,405		391,027	
Landscape Maintenance	280	1,171,831	929,040	1,391,186		709,685	
Public Safety Sales Tax	320	2,914,505	5,173,500	5,634,195		2,453,810	
Public Safety Endowment	330	4,445,862	196,420	1,053,855		3,588,427	
Development Services	340	739,609	1,850,050	2,583,880		5,779	
TOTAL		17,897,620	11,644,179	15,077,725	225,000	0	14,689,074

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

		PROJECTED FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-15
CAPITAL IMPROVEMENT FUNDS						
Gas Tax	420	2,635,788	1,869,325	1,758,445		2,746,668
Regional Transportation Fee	430	8,060,290	615,000	15,000		8,660,290
Measure K	440	3,453,830	1,071,900	708,140		3,817,590
Local Transportation	460	2,906,883	1,055,680	658,185		3,304,378
Subsidized Street Projects	480	180,907	988,030	988,030		180,907
Parks Fee	500	1,390,683	641,800	600,030		1,432,453
SA/RDA Bonds Fund	520	52,620	5,180,000	5,180,000		52,620
Govt Building Facilities	540	2,927,948	1,170,000	238,996		3,858,952
Community Facilities District	550	(15,915)	85,150	69,235		0
PFIP - Drainage	580	4,880,181	490,000	2,237,755		3,132,426
PFIP - Transportation	590	5,073,224	1,523,000	69,055		6,527,169
TOTAL		<u>31,546,439</u>	<u>14,689,885</u>	<u>12,522,871</u>	<u>0</u> <u>0</u>	<u>33,713,453</u>

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

		PROJECTED FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-15
ENTERPRISE FUNDS							
Golf Course	620	(1,113,756)	1,087,680	1,165,990			(1,192,066)
PFIP - Sewer	630	6,356,982	842,000	66,635	130,000		7,262,347
Sewer M & O	640	28,801,976	15,754,500	17,434,900			27,121,576
Sewer Fee	650	7,834,375	1,728,500	1,649,255			7,913,620
Solid Waste	660	4,325,778	8,954,000	11,226,620			2,053,158
Water M & O	680	32,809,660	11,975,000	15,016,880			29,767,780
Water Fee	690	3,680,656	1,316,500	2,137,720			2,859,436
PFIP - Water	700	1,538,483	1,508,000	67,415			2,979,068
TOTAL		84,234,154	43,166,180	48,765,415	130,000	0	78,764,919

SUMMARY OF FUND BALANCE

Fiscal Year End June 30, 2015

		PROJECTED FUND BALANCE 6-30-14	PROJECTED REVENUES 6-30-15	BUDGETED EXPENDITURES 6-30-15	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-15
INTERNAL SERVICE FUNDS							
Vehicle Purchase	820	745,701	24,000	133,000			636,701
Information Systems Equip	830	743,206	2,646,325	2,691,820			697,711
Equipment Purchase	840	144,239	139,750	112,550			171,439
SIR Insurance	860	795,419	2,610,450	3,147,460			258,409
SIRA Insurance Reserve	870	2,416,342	29,500	0			2,445,842
Payroll Tax Benefit	880	3,745,847	40,000	83,600			3,702,247
TOTAL		8,590,754	5,490,025	6,168,430	0	0	7,912,349
TOTAL CITY		158,188,777	105,126,144	112,684,432	355,000	355,000	150,630,489