TO: City Council

FROM: James L. App, City Manager

Jim Throop, Administrative Services Director

SUBJECT: 2013 - 2017 Financial Forecast Update

DATE: February 19, 2013

NEEDS: For the City Council to receive and file a financial forecast update for the five fiscal

years 2013 - 2017.

Facts: 1. The Great Recession significantly decreased city revenue.

2. National, state and local economic forecasts indicate slow recovery.

3. The General Fund:

- Provides for police, fire, library, recreation, and other non-utility public services.
- Cost reduction initiatives to offset revenue losses began four years ago.
- The annual budget was reduced 29% by cutting staff 33%, freezing wages, reducing employee benefits, implementing 2nd tier retirement plans, and deferring maintenance of City facilities
- The early and aggressive action to address recession losses, coupled with (marginal) recovery, result in a maintenance of a healthy reserve (i.e., \$10.9 Million), balanced budget this fiscal year, and small annual operating surpluses through F.Y. 2017.
- 4. The Enterprise funds are run like a private business i.e., no tax support all costs are recovered from users.
- 5. There are four Enterprise funds: Water, Sewer, Transit and Airport.
 - ➤ The Water Fund:
 - Water rates were recently adopted and are being phased in over 5 years.
 - Operating deficits are forecast until FY2015.
 - Reserves are currently \$20.9 Million, and will be used to cover debt payments, Phase I water treatment plant construction, operational shortfalls, and if/when possible, repairs & replacements, until the water rates are sufficient to cover all operating costs.

• Future water rate adjustments may be needed to cover operating and Phase II water treatment plant costs.

The Sewer Fund:

- New User rates and connection fees have been approved and became effective July 1, 2012.
- Operates with a small annual surplus.
- Full rehabilitation of the 50+ year old sewer plant is required. Rehabilitation will cost approximately \$47,000,000. It will be financed with a low interest State Ioan (1.7%). Construction begins in FY2013 and will take approximately 30 months to complete.

➤ The Transit Fund:

- Approximately 80% of the funding is provided by State and Federal Governments.
- State and Federal funding has been reduced. Service and fare adjustments have been implemented to offset operating deficits.
- The bus fleet has exhausted its useful life expectancy. Three new buses were purchased with grant funds, now awaiting their arrival.
- Ongoing discussions for consolidation of the transit system, in FY2014, with the Regional Transit operator. This would improve customer service and eliminate ongoing City administration costs and impacts.

The Airport Fund:

- Operates primarily off lease revenue, unsecured property taxes, as well as some fuel flowage and aircraft tie-down fees.
- Excluding the non-cash expense of depreciation, forecasts a small surplus.
- Has a cash reserve of approximately \$1.8 million.

Analysis & Conclusion:

GENERAL FUND

The City has significantly reduced General Fund (GF) spending by eliminating over 33% of GF jobs, cutting temporary and contract help, trimming contractual services, suspending wage increases, reducing benefits and eliminating some recurring maintenance services.

This forecast is favorable in that it is projecting small, but positive financial results for the next five years. However, there are risks to the forecast including State authorization to use Redevelopment Agency bond proceeds to fund disabled access improvements, FEMA reimbursements, future State appropriation of local revenues, new program or regulatory (spending) mandates, protracted recovery, and unsustainability of current service demand/staffing ratios.

WATER FUND

New water rates have been be implemented, beginning in January 2012. The rate will be phased in over 5 years. Regardless, reserves are forecast to decline to approximately \$5.3 million by FY2015.

The first phase of a new water treatment plant will be constructed in 2013/14. Future phases, and increasing operating costs, may require additional water rate adjustments.

SEWER FUND

The current wastewater treatment plant was built in 1954 and does not meet current water quality standards set by the State and Federal government. A comprehensive rehabilitation is required. New rates have been approved to fund plant rehabilitation and operation.

The City received a low-interest loan from the State (1.7%) to build the new treatment plant. With the new rates, rehabilitation of the Plant will begin in FY2013 and take approximately 30 months to complete. With the low interest rate, the current rate structure appears sufficient to cover all operational and debt costs.

TRANSIT FUND

The Transit fund receives 80% of its funding from State and Federal governments. Transit fare revenue is supposed to make up the remaining 20% of revenue requirements. Unfortunately, the costs to operate the system have been increasing yearly. Maintenance costs continue to climb due to the age of the bus fleet. Most of the buses (11 in the fleet) have exhausted useful life-expectancy. Also, the cost of fuel, especially diesel, has remained high for the last year or more. This additional cost has put a burden on the finances of the system.

Due to the financial condition of the Transit Fund service changes were implemented. Dial-A-Ride days and hours have been reduced, fares increased, routes changed and an unfavorable MOU was canceled. These changes have allowed the system to rebound from a farebox recovery ratio (FRR) of approximately 13% to just over 20%, as required by the State.

Plans and discussions are underway for a consolidated regional transit system. This consolidation, into a regional system, could improve customer service and reduce City costs. Consolidation is being actively pursued and may be implemented as early as 2014.

AIRPORT FUND

The Airport Fund receives the majority of its operational funding from leases (buildings, hangars), property tax on aircraft, fuel flowage and aircraft tie-down fees. It also receives grant funding through the State and Federal government for airport improvements.

A new Fixed Base Operator, which is now operating at the airport, should help improve overall performance at the Airport.

The Fund is balanced and stable.

POLICY

REFERENCE: Council goals – "Live within our means"; Fiscal Policy – maintain 15% reserve.

FISCAL

IMPACT: GENERAL FUND

With the recession over and recovery on the way, this latest forecast projects small, but favorable financial results for each of the next four fiscal years, ending June 30, 2017.

Not included in the forecast is the potential for a payoff or paydown in accrued vacation. Current vacation policy allows for unlimited accrual of hours. This policy is being reviewed and likely changes include limits on accumulation and increases to amount of vacation that can be cashed out annually. The cash-out provisions could result in an operating impact of approximately \$200,000 per year.

Also not included in the forecast are building/facility repair costs – which average \$400,000 per year.

There are additional risks to the General Fund including FEMA (up to \$1 Million) and Redevelopment (up to \$3 Million). In both cases, the City's General Funds are dependent upon the rulings of superior agencies.

Bottom line, projected operating surpluses, and a portion of reserves, may be negatively impacted by these risks.

WATER FUND

New water rates will be implemented in phases over 5 years beginning January 2012. However, reserves will be drawn down to cover debt and operating obligations. Consequently, major repairs and construction of a required water treatment plant will be deferred until approximately 2014.

SEWER FUND

New rates have been approved and started in July 2012. The new rates are needed to fund ongoing operating deficits and rehabilitation of the treatment plant. Low-

interest funding (1.7% rate) has been received and the contract has been let such that construction will start in the Spring of 2013 and should be completed in approximately 30 months.

TRANSIT FUND

Excluding depreciation costs, which are a non-cash cost, the Fund is forecast to restore balance starting FY2012. Consolidation with RTA may occur in 2014 improving customer service and reducing costs.

AIRPORT FUND

The Airport Fund has operated with a surplus each year for the past several years (excluding depreciation). Operational costs are covered by current revenues.

The Airport Fund has accumulated approximately \$1.8 million in reserves. The Fund is balanced and appears stable.

OPTIONS:

- a. Receive and file February 2013 financial forecast report; or
- b. Amend, modify, or reject the above option

Attachment: Winter 2012 Financial Forecast



Financial Forecast 2012 – 2017 Winter

CITY OF PASO ROBLES

Where are we now?



County's unemployment rate has dropped to 7.5 percent in Sept. 2012.

*Forecasts show County reaching its pre-recession employment peak by 2015.

*Housing market is no longer in decline; industrial/commercial is growing.

Tourism remains a driving force in the City and County.

*Retail sales are improving.







Financial Plan/Forecast 2012-2016 – Spring

General Fund

	FY 11/12	<u>FY 12/13</u>	FY 13/14	<u>FY 14/15</u>	<u>FY 15/16</u>	FY 16/17	5 Yr Total
Revenue	\$ 24,661,000	\$ 25,171,000	\$ 25,867,000	\$ 26,664,000	\$ 27,572,000	\$ 28,210,000 \$133,484,000	\$133,484,000
Expense	\$ 23,140,000	\$ 24,601,000	\$ 25,488,000 \$ 26,309,000	\$ 26,309,000	\$ 27,068,000	\$ 27,880,000 \$131,346,000	\$131,346,000
Projected Surplus	\$ 1,521,000	\$ 570,000	\$ 379,000	\$ 355,000	\$ 504,000	\$ 330,000	\$ 2,138,000

*Note: Supplemental Sales Tax will be tracked separately, but is currently estimated to be approximately \$3.5M/year



Summary of Revenue & Expense 5 Year Summary **General Fund**

GENERAL FUND REVENUE	ACTUALS		ΔI	PROJECTED			
Property Tax	FY11/12 8,009,000	FY12/13 8,035,000	FY13/14 8,137,000	FY14/15 8,300,000	FY15/16 8,550,000	FY16/17 8,806,000	Total 5 Years 41,828,000
Sales Tax	7,632,000	8,016,000	8,276,000	8,567,000	8,856,000	9,077,000	42,792,000
Transient Occupancy Tax	3,230,000	3,393,000	3,597,000	3,813,000	4,042,000	4,143,000	18,988,000
Other Taxes	2,224,000	2,398,000	2,504,000	2,590,000	2,645,000	2,688,000	12,825,000
Licenses/Fees	870,000	000'606	920,000	943,000	992,000	1,019,000	4,783,000
Fines/Interest/Other Agency	770,000	608,000	615,000	618,000	624,000	628,000	3,093,000
Charges for Current Services	858,000	839,000	845,000	860,000	890,000	876,000	4,310,000
Transfers In/Miscellaneous	1,068,000	973,000	973,000	973,000	973,000	973,000	4,865,000
Total Revenue	24,661,000	25,171,000	25,867,000	26,664,000	27,572,000	28,210,000	133,484,000
GENERAL FUND EXPENSE					257		
Salaries/Wages/Benefits	15,825,000	16,410,000	16,981,000	17,454,000	17,988,000	18,572,000	87,405,000
Maintenance & Operations	10,506,000	11,110,000	11,771,000	12,104,000	12,329,000	12,557,000	59,871,000
Transfers/Debt Service/Equip.	562,000	994,000	640,000	661,000	661,000	661,000	3,617,000
Costs Paid by Enterprise Funds	(3,753,000)	(3,913,000)	(3,904,000)	(3,910,000)	(3,910,000)	(3,910,000)	(19,547,000)
Total Expense	23,140,000	24,601,000	25,488,000	26,309,000	27,068,000	27,880,000	131,346,000
Projected Revenue vs Expense	1,521,000	670,000	379,000	355,000	504,000	330,000	2,138,000

NOTE: Assumes no new contractual wage increase after July 2012.

NOTE: Assumes no new hiring or retirements.

NOTE: Supplemental Sales Tax is not included in the forecast, but will be tracked separately. Current revenue estimate is \$3.5M/year.





<u>GF Liquidity</u>	<u>FY11/12</u>
Gen. Fund Reserve & Contingency	\$203,000
CCCSIF Over-deposit	\$618,000
Veh/Equip. Replacement Fund Annual Payment	\$886,000
Public Facilities Development Fund	\$1,570,000
City Hall Development Fund	\$2,329,000
General Fund Balance	\$5,375,000
Total Available	\$10,981,000

Summary of Revenue & Expense 5 Year Summary **WATER FUND**

WATER FUND REVENUE	ACTUAL			PROJECTED			
Fixed Monthly Service Charge	EY11/12 \$1,106,410	FY12/13 \$0	FY13/14 S0	FY14/15 \$0	FY15/16 S0	FY16/17 S0	Total 5 Years S0
Consumption Charge	\$5,051,019	\$7,473,000	\$9,084,000	\$10,333,000	\$11,354,000	\$12,209,000	\$50,453,000
Connection Fees	\$999,240	\$1,031,000	\$1,175,000	\$1,763,000	\$2,350,000	\$3,525,000	\$9,844,000
Interest/Misc	\$356,908	\$354,000	\$257,000	\$236,000	\$369,000	\$93,000	\$1,309,000
Total Revenue	\$7,513,577	\$8,858,000	\$10,516,000	\$12,332,000	\$14.073,000	\$15,827,000	\$61,606,000
WATER FUND EXPENSE Utility Billing/Administration	EY11/12 \$440,399	EY12/13 \$623,000	EY13/14 S641,000	FY14/15 \$660,000	FY15/16 \$680,000	FY16/17 \$701,000	Total 5 Years \$3,305,000
Water Production/Distribution	\$5,202,615	\$4,274,000	\$4,424,000	\$4,574,000	\$5,436,000	\$5,665,000	\$24,373,000
Regional Naci O&M	\$738,500	\$1,174,000	\$1,232,000	\$1,269,000	\$1,450,000	\$1,497,000	\$6,622,000
Naci Pipeline Debt Service	\$3,810,296	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$21,000,000
Depreciation	0\$	80	80	80	80	\$1,000,000	\$1,000,000
Misc/Reserve Requirements	\$45,173	\$5,250,000	0\$	(\$5,250,000)	80	80	80
Capital Expenditures	\$351,948	\$1,327,000	\$6,355,000	\$8,076,000	\$700,000	\$712,000	\$17,170,000
Total Expense	\$10,588,931	\$16.848,000	\$16,852,000	\$13,529,000	\$12,466,000	\$13,775,000	\$73,470,000
Projected Revenue vs Expense	(\$3,075,354)	(\$7,990,000)	(\$6,336,000)	(\$1,197,000)	\$1,607,000	\$2,052,000	(\$11,864,000)
Projected Water Fund Reserves	\$20,898,765	\$12,908,765	\$6,572,765	\$5,375,765	\$6,982,765	\$9,034,765	

NOTE: Water Fund Reserves are sufficient to cover all annual deficits.

NOTE: Assumes water treatment plant construction begins in FY2014.

NOTE: Expenses include additional staffing needed for new treatment plant.

Summary of Revenue & Expense 5 Year Summary SEWER FUND

SEWER FIIND REVENIE	ACTUAL		7	PROJECTED			
Fixed Monthly Service Charge	\$4,105,000	\$2,059,000	FY13/14 S0	FY14/15 S0	EY15/16 \$0	FY16/17 \$0	Total 5 Years \$2,059,000
Consumption Charge	\$312,000	\$3,021,000	\$7,275,000	\$8,531,000	\$10,020,000	\$10,723,000	\$39,570,000
Connection Fees	\$286,000	\$334,000	\$383,000	\$617,000	\$927,000	\$1,406,000	\$3,667,000
TCSD WW O&M Charges	\$191,000	\$208,000	\$221,000	\$242,000	\$273,000	\$295,000	\$1,239,000
SRF Loan Disbursement	80	\$8,850,000	\$18,000,000	\$18,000,000	\$3,000,000	80	\$47,850,000
Interest/Misc	\$244,000	\$91,000	\$189,000	\$225,000	\$295,000	\$409,000	\$1,209,000
Total Revenue	\$5,138,000	\$14,563,000	\$26,068,000	\$27,615,000	\$14,515,000	\$12,833,000	\$95,594,000
SEWER FUND EXPENSE WW Collection System	FY11/12 \$1,164,910	FY12/13 \$1,265,000	FY13/14 \$1,426,000	EY14/15 \$1,507,000	FY15/16 \$1,572,000	FY16/17 \$1,641,000	Total 5 Years \$7,411,000
WW Treatment	\$1,734,418	\$2,199,000	\$2,329,000	\$2,558,000	\$2,787,000	\$2,986,000	\$12,859,000
Industrial Waste/Stormwater	\$311,308	\$373,000	\$387,000	\$401,000	\$550,000	\$571,000	\$2,282,000
Utility Billing/Administration	\$374,300	\$638,000	\$664,000	\$690,000	\$718,000	\$746,000	\$3,456,000
Depreciation	\$1,765,811	0\$	\$1,232,000	\$1,242,000	\$1,256,000	\$1,274,000	\$5,004,000
Debt Service	\$502,371	\$523,000	\$525,000	\$527,000	\$523,000	\$523,000	\$2,621,000
New Debt Service	08	80	20	80	20	\$2,900,000	\$2,900,000
Capital Expenditures	\$898,803	\$7,000,000	\$19,000,000	\$19,000,000	\$4,000,000	\$1,133,000	\$50,133,000
Total Expense	\$6,751,921	\$11,998,000	\$25,563,000	\$25,925,000	\$11,406,000	\$11,774,000	\$86,666,000
Projected Revenue vs Expense	(\$1,613,921)	\$2,565,000	\$505,000	\$1,690,000	\$3,109,000	\$1,059,000	\$8,928,000
Projected Sewer Fund Reserves	\$3,543,889	\$6,108,889	\$6,613,889	\$8,303,889	\$11,412,889	\$12,471,889	

NOTE: Projections include sewer rate increases

NOTE: Debt service payments on bond issue start in FY16/17 NOTE: Reserve balance is increased above the reported amount by a \$6M note receivable. NOTE: Expenses include additional staffing needed for new treatment plant.

Summary of Revenue & Expense 5 Year Summary TRANSIT FUND

	TRANSIT FLIND REVENUE	ACTUAL		ΔI	PROJECTED			
	Fares	FY11/12 \$175,226	FY12/13 \$176,000	S177,000	FY14/15 N/A	FY15/16 N/A	FY16/17 N/A	Total 5 Years \$353,000
	Federal/State Funding	\$1,486,709	\$1,486,000	\$1,490,000	N/A	N/A	N/A	\$2,976,000
	Interest/Misc	\$1,876	\$2,000	\$2,000	NA	N/A	NA	\$4,000
2-10-	Total Revenue	\$1,663,811	\$1,664,000	\$1,669,000	ន	OS.	ଔ	\$3,333,000
13 CC Ad	TRANSIT FUND EXPENSE Salaries/Benefits	FY11/12 \$140,443	FY12/13 \$155,000	FY13/14 \$156,000	FY14/15 N/A	FY15/16 N/A	FY16/17 N/A	Total 5 Years \$311,000
enda	Professional Services	\$734,349	\$800,000	\$850,000	N/A	N/A	NA	\$1,650,000
ltem '	Maintenance/Fuel	\$412,699	\$420,000	\$425,000	N/A	N/A	N/A	\$845,000
7 Pa	Depreciation	\$127,840	\$160,000	\$175,000	N/A	N/A	N/A	\$335,000
ne 1/	Capital Expenditures	\$172,594	\$200,000	\$210,000	N/A	N/A	N/A	\$410,000
L of 2	Misc Expense	80	\$20,000	\$20,000	NA	N/A	NA	\$40,000
2	Total Expense	\$1,587,925	\$1,755,000	\$1,836,000	80	엻	30	\$3,591,000
	Projected Revenue vs Expense	\$75,886	(\$91,000)	(\$167,000)	03	8	ଷ	(\$258,000)
	Projected Surplus w/o Depreciation	\$203,726	000'69\$	\$8,000	NA	N/A	NA	\$77,000
	Projected Transit Fund Reserves excluding Depreciation	\$133,804	\$202,804	\$210,804	N/A	N/A	N/A	\$413,608

^{*}NOTE: Federal/State Funding excludes regional funds that pass through to SLOCOG/SLORTA *NOTE: Federal/State Funding sources are unpredictable and may change rapidly *NOTE: Assumes Transit consolidation starting beginning of FY2015

Summary of Revenue & Expense AIRPORT FUND 5 Year Summary

AIRPORT FUND REVENUE		ACTUAL		ωI	PROJECTED			
Property Taxes - Aircraft	\$44,905	544,812	FY12/13 \$45,000	FY13/14 \$45,000	\$45,000	FY15/16 \$45,000	545,000	Total 5 Years \$225,000
Rental - Airport Property	\$375,315	\$432,551	\$466,000	\$475,000	\$484,000	\$494,000	\$504,000	\$2,423,000
Rental - Farm	\$20,972	\$16,125	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$90,000
Federal Airport Aid	\$399,886	\$458,120	So	80	\$500,000	80	80	\$500,000
Flowage Fees	\$22,525	\$38,221	\$40,000	\$41,000	\$42,000	\$43,000	\$44,000	\$210,000
Landing/Tie Down Fees	\$27,281	\$32,469	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$165,000
Day Reciepts	\$3,365	\$603	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Interest/Misc	\$19,480	\$17,526	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Total Revenue	\$913,729	\$1,040,427	\$618,000	\$628,000	\$1,138,000	\$649,000	000'0998	\$3,693,000
AIRPORT FUND EXPENSE								;
Salaries/Benefits	\$188,407	\$195,154	\$200,000	\$202,000	\$204,000	\$205,000	\$206,000	S1,017,000
Operating & Maintenance	\$155,289	\$153,621	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$1,100,000
Depreciation	\$332,340	\$329,415	\$342,000	\$342,000	\$342,000	\$342,000	\$342,000	\$1,710,000
Capital Expenditures	\$88,065	\$845,594	ଛା	ଷ	\$500,000	ଔ	ଜା	\$500,000
Total Expense	\$764,101	\$1,523,784	\$762,000	\$764,000	\$1,266,000	8767,000	\$768,000	\$4,327,000
Projected Revenue vs Expense	\$149,628	(\$483,357)	[\$144,000]	(\$136,000)	[\$128,000]	(\$118,000)	(\$108,000)	(\$634,000)
Projected Annual Surplus w/o Depreciation	\$481,968	(\$153,942)	\$198,000	\$206,000	\$214,000	\$224,000	\$234,000	\$1,076,000
Projected Airport Fund Reserves	\$1,603,788	\$1,584,767	\$1,782,767	\$1,988,767	\$2,202,767	\$2,426,767	\$2,660,767	

NOTE: Operating deficit due to depreciation expense. Removing this non-cash expense reveals annual surplus in all years.

NOTE: Gross Airport Reserves are increased by Airport Terminal Repair fund of \$228,150.



Recovery Service Additions

Service Addition	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>	Total <u>Addition</u>
Emergency Services Training	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Narcotics Task Force Officer	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
HR/Risk Specialist**	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
P/T Library Staffing	\$60,000	\$60,000	\$60,000	000'09\$	\$60,000	\$300,000
Street Maintenance	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$950,000
Finance System	\$370,000	\$180,000	\$100,000	\$100,000	\$100,000	\$850,000
Total Additions	\$850,000	\$660,000	\$580,000	\$580,000	\$580,000	\$3,250,000

**Portion of total employment cost (\$30K) is allocated against the Enterprise funds, such that the net to General fund is \$70K.



Recession Adjustments – Staffing*

			Vari	<u>Variance</u>
General Fund - Department	Budget	<u>Current</u>	Amount	<u>Percent</u>
City Manager's Office	15.0	11.0	(4.00)	-26.67%
Administrative Services	0.9	5.0	(1.00)	-16.67%
Community Development	0.6	5.0	(4.00)	-44.44%
Emergency Services	31.5	25.0	(6.50)	-20.63%
Library & Recreation Services	17.0	9.2	(7.80)	-45.88%
Police	59.0	42.0	(17.00)	-28.81%
Public Works	45.0	23.4	(21.60)	-48.00%
Subtotal General Fund	182.5	121.6	(60.90)	-33.37%
Enterprise Staffing	49.0	33.0	(16.00)	-32.65%
Total Staffing	231.5	153.6	(77.90)	-33.65%

*As of 1/13/2013. Assumes no retirements or additions.



All Staff Comparison* FY1991 vs FY2012

			FTE per 1,000	1,000
	FY1991	FY2012	<u>Popula</u> FY1991	<u>atlon</u> FY2012
Non-Public Safety	115	9.66	C +	3.30
Police	31	30	1.55	0.99
Fire	41	24	0.20	0.79
Total	150	153.6	7.49	2.08
Population			20,034	30,225

* As of January 13, 2013

NOTE: "Non-Public Safety" includes all non-sworn General Fund and Enterprise employees (Water, Sewer, Transit and Airport). NOTE: Police includes only sworn officers. Fire includes only certified safety employees.

Sity-wide Fund Balance Summary

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General Facerve & Contingency Fund S784,674 S720,294 S720,	Unrestricted Funds	Funds*	64 028 202	OF FOM OFF	Consider process in finale
### Strip	100 121 224	General Fund General Reserve & Contingency Fund City Hall Development Fund Public Facilities Development Fund Subtotal Unrestricted Funds	\$4,028,303 \$364,674 \$2,411,682 \$1,555,625 \$8,360,284	\$5,524,855 \$202,914 \$2,328,524 \$1,569,177 \$9,625,470	General reserve lunds Contingency, funds General Revenue funds for new/expanded city hall RDA repayment for Library
Equipment Replacement Fund - Technology 81,280,333 81,509,513 Capital Projects Fund City/School Facility Improvements Fund \$29,067 \$14,050 \$124,904 \$224,056 \$174,050	tricted Fu	no no			
Equipment replacement Fund			000	070	
Capital Projects Fund \$421 \$60 Capital Projects Fund \$29,067 \$34,419 City/School Facility Improvements Fund \$144,060 \$124,904 Capital Improvement Fund \$22,10,350 \$2,688,034 Equipment Replacement Fund \$22,10,350 \$2,688,034 Borkey Specific Plan Fund \$21,006 \$50,414 Borkey Specific Plan Fund \$21,006 \$25,550 Oak Tree Preservation Fund \$21,006 \$20,985 Landscape and Lighting Dist #1 Fund \$31,006 \$25,550 Oak Tree Preservation Fund \$31,006 \$25,550 Art in Public Dlaces Fund \$371,036 \$25,555 Subtotal General Operation Fund \$371,036 \$32,301 Public Meeting Facility Development Fund \$371,036 \$323,301 Public Meeting Facility Development Fund \$371,036 \$324,516 City Hall/General Government Facility \$2,556,916 \$2,638,778 Binding Education Fund \$31,106 \$320,301 Community Development Fund \$2,10,303 \$44,514 Streets, Traffic Signal, Bridge De	717	Equipment Replacement Fund - Technology	\$1,290,333	\$1,509,513	Annual depreciation for purchase of new equipment
City/School Facility Improvements Fund \$29,067 \$34,419 City/School Facility Improvements Fund \$23,067 \$34,419 Capital Improvement Fund \$21,14,650 \$124,904 Capital Improvement Fund \$22,10,350 \$2,240,360 Capital Improvement Fund \$2,210,350 \$2,668,034 Borkey Specific Plan Fund \$2,210,360 \$2,666 Borkey Specific Plan Fund \$2,1096 \$2,666 Borkey Specific Plan Fund \$2,1096 \$2,666 Oak Tree Preservation Fund \$8,185 \$69 Art in Public Places Fund \$8,185 \$8,383 Solid Waste Contingency Fund \$8,186 \$8,985 Aquatics Facility Development Fund \$371,036 \$374,116 Aquatics Facility Development Fund \$2,559,916 \$2,558,778 Building Education Fund \$2,130,909,92 \$390,092 \$306,092 City Hall/General Covernment Fund \$2,580,916 \$2,563,778 Building Education Fund \$2,130,909 \$3,145,134 Building Education Fund \$2,144,518 \$6,163 Streets, T	111	Capital Projects Fund	\$421	80	Grant revenue
City Facility Repair Fund \$114,050 \$124,904 Capital Improvement Fund \$2,210,56 \$70,144 Equipment Replacement Fund \$2,210,56 \$70,144 Equipment Replacement Fund \$2,210,350 \$568,034 Borkey Specific Plant Fund \$31,096 \$26,660 Oak Tree Preservation Fund \$31,096 \$26,650 Oak Tree Preservation Fund \$31,096 \$26,560 Oak Tree Preservation Fund \$31,096 \$26,650 Oak Tree Preservation Fund \$321,250 \$582,578 At in bubic Places Fund \$324,831 \$50 Subtotal General Operation Fund \$371,036 \$320,136 Bubic Meeting Facility Development Fund \$324,831 \$50,136 Aquatics Facility Development Fund \$320,091 \$326,391 Building Education Fund \$2,2569,916 \$2,263,778 Building Education Fund \$2,130 \$145,134 Bridge Development Fund \$24,618 \$20,301 Streets, Traffic Signal, Bridge Development \$22,93 \$26,63 Community Development Fund \$22,83	116	City/School Facility Improvements Fund	\$29,067	\$34,419	Agreement with PRSD for maintenance/repair
Capital Improvement Fund \$2231,056 \$70,144 Equipment Replacement Fund \$2,210,350 \$2,688,034 Public Works Grants - Various \$138,509 \$166,693 Poulic Works Grants - Various \$138,509 \$166,693 Youth Scholarship Fund \$31,096 \$25,560 Oak Tree Preservation Fund \$31,096 \$25,560 Art in Public Places Fund \$31,096 \$25,560 Subtotal General Operation Funds \$3445,754 \$5,203,901 Public Meeting Facility Development Fund \$371,036 \$374,116 Aquatics Facility Development Fund \$371,036 \$374,116 Public Meeting Facility Development Fund \$371,036 \$374,116 Aquatics Facility Development Fund \$372,036 \$32,633,778 Development Fund \$372,036 \$32,633,778 Belectronic Acriving Fees Fund \$120,030 \$126,305 Permit Automation Fee Fund \$120,030 \$126,305 Community Development Fund \$2,639,916 \$199,279 Streets, Traffic Signal, Bridge Development Fund \$221,338 \$34,518	119	City Facility Repair Fund	\$114.050	\$124,904	Funds generated by recreation surcharge
Equipment Replacement Fund - Vehicle S.2.210,350 S.2.688,034 Public Works Grants - Various Borkey Specific Plan Fund Scauts - Various Scauts - Various Scauts - Various Borkey Specific Plan Fund Scauts - Various State - Scauts -	120	Canital Improvement Flind	\$231.056	\$70.144	Grant revenue
Equipment Particle Sequence Public Works Grants. \$138,509 \$156,693 Youth Scholarship Fund \$31,096 \$25,560 Ook Tree Preservation Fund \$31,096 \$25,560 Youth Scholarship Fund \$31,096 \$25,560 Art in Public Places Fund \$699 \$699 Solid Waste Contingency Fund \$699 \$690 Aut in Public Places Fund \$371,036 \$374,116 Aquatics Facility Development Fund \$371,036 \$374,116 Public Meeting Facility Development Fund \$372,036 \$374,116 Aquatics Facility Development Fund \$3128,091 \$316,134 Building Education Fund \$2,559,916 \$2,638,778 Building Education Fund \$121,333 \$126,305 Police Grants \$100 \$1,772,345 Building Education Fund \$2,165 \$1,82,305 Streets, Traffic Signal, Bridge Development Fund \$2,81,338 \$1,772,345 Bike & Pedistrian Path Facilities \$2,81,43 \$1,94,68 Fine Protection Facility Development Fund \$2,81,43 \$1,26,67 <td>428</td> <td>Commont Depletoners Eurol Vehicle</td> <td>CO 040 250</td> <td>CO COO USA</td> <td>Vobiolo roplacement funda</td>	428	Commont Depletoners Eurol Vehicle	CO 040 250	CO COO USA	Vobiolo roplacement funda
Survey Specific Plan Fund	071	Equipment Replacement Fund - Vehicle	92,210,330	92,000,054	Vericle replacement lumps
Borkey Specific Plan Fund \$138,509 \$156,633 Youth Schodarship Fund \$21,096 \$25,550 Youth Schodarship Fund \$31,096 \$25,550 Art in Public Places Fund \$31,250 \$599,985 Art in Public Places Fund \$699 \$599 Solid Waste Contingency Fund \$83,838 \$209 Subtoral General Operation Fund \$371,036 \$374,116 Public Meeting Facility Development Fund \$390,092 \$393,632 City Hall/General Government Facility \$2,559,916 \$2,638,778 Building Education Fund \$2,559,916 \$2,638,778 Building Education Fund \$122,039 \$145,134 Building Education Fund \$1,28,091 \$145,134 Building Education Fund \$1,28,091 \$145,134 Streets, Traffic Signal, Bridge Development \$6,165 \$198,379 Streets, Traffic Signal, Bridge Development \$5,165 \$6,143 Bridge Development Fund \$528,943 \$6,143 Bridge Development Fund \$2,559,916 \$1,2772,345 Fun Microsement Facility Development Fund<	126	Public Works Grants - Various	9	2644	Grant revenue
Youth Scholarship Fund \$31,096 \$25,550 Oak Tree Preservation Fund \$8,185 \$9,985 Landscape and Lighting Dist #1 Fund \$391,250 \$699 \$599 Art in Public Places Fund \$699 \$690 \$690 \$690 Solid Waste Contingency Fund \$371,036 \$374,116 \$6203,901 Public Meeting Facility Development Fund \$371,036 \$374,116 \$390,092 \$391,196 Library Expansion Facility Development Fund \$500,092 \$393,136 \$374,116 \$312,330 City Hall/General Government Fand \$500,092 \$393,136 \$374,116 \$312,330 Development Fund \$2,559,916 \$2,638,778 \$126,304 \$126,305 Building Education Fund \$1,21,303 \$126,305 \$126,305 \$126,305 Permit Automaton Fee Fund \$1,772,345 \$100 \$1,304 \$1,304 \$1,304 \$1,304 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305 \$1,20,305	228	Borkey Specific Plan Fund	\$138,509	\$156,693	Funds related to specific plan
Oak Tree Preservation Fund \$8,185 \$9,385 Landscape and Lighting Dist #1 Fund \$51,250 \$629 \$629 At in Public Places Fund \$81,385 \$828 \$828 \$828 Subtotal General Operation Funds \$445,754 \$5,203,901 Public Meeting Facility Development Fund \$371,036 \$374,116 Aquatics Facility Development Fund \$324,831 \$391,196 Library Expansion Facility Development Fund \$32,632 \$300,092 City Hall/General Government Facility \$2,559,916 \$2,638,778 Development Fund \$122,091 \$145,134 Building Education Fund \$120,303 \$126,305 Permit Automation Fee Fund \$120,001 \$145,134 Building Education Fund \$120,001 \$145,134 Streets, Traffic Signal, Bridge Development \$24,518 \$60 Streets, Traffic Signal, Bridge Development Fund \$28,145 \$130,13 Bridge Development Fund \$28,21,33 \$1,25,59 Fire Protection Facility Development Fund \$2,071,046 \$1,890,576 Development Fund <	230	Youth Scholarship Fund	\$31,096	\$25,550	To assist recreation participants
Landscape and Lighting Dist #1 Fund \$391,250 \$582,578 Art in Public Places Fund \$599 \$599 \$599 Solid Waste Confingency Fund \$445,754 \$5,03,901 \$599 Public Meeting Facility Development Fund Aquatics Facility Development Fund \$371,036 \$374,116 Public Meeting Facility Development Fund Aquatics Facility Development Fund Electronic Archiving Fees Fund Electronic Archiving Fees Fund Sulfage Development Fund \$2,559,916 \$2,638,778 Permit Automation Fee Fund Streets, Traffic Signal, Bridge Development Fund Streets, Traffic Signal, Bridge Development Fund Streets, Traffic Signal, Bridge Development Fund Streets Appendent Fund Streets Fund Streets Fund Streets Fund Streets Fund Streets Fund Streets	234	Oak Tree Preservation Fund	\$8,185	\$9.985	Oak Tree Replacement
Art in Public Places Fund \$838 Subtotal General Operation Funds Subtotal General Operation Funds Subtotal General Operation Fund Aquatics Facility Development Fund Sand, 8371,036 Sand, 8374,116 Sand, 8384,831 Sand, 8374,116 Sand, 8384,831 Sand, 8374,116 Sand, 8384,831 Sand, 8374,116 Sand, 8384,831 Sand, 8374,116 Sand, 8388,937 Sand, 8374,116 Sand, 8388,937 Sand, 8374,116 Sand, 8388,937 Sand, 8374,116 Sand, 8388,947 Sand, 8388 Downtown Parking In-Lieu Fee Fund Sand, 8384 Sand, 8374,116 Sand, 8388 Sand, 8374,116 Sand, 8374,116 Sand, 8374 Sa	308	Landscape and Lighting Dist #1 Fund	\$391,250	\$582,578	Assessment District
Solid Waste Confingency Fund \$838 \$838 Subtotal General Operation Funds \$4445,754 \$5.03,901 Public Meeting Facility Development Fund \$371,036 \$374,116 Aquatics Facility Development Fund \$384,831 \$391,136 Library Expansion Facility Development Fund \$2,659,916 \$2,638,778 City Hall/General Government Facility \$128,091 \$145,134 Building Education Fund \$121,303 \$126,305 Permit Automation Fee Fund \$121,303 \$126,305 Police Grants \$145,134 \$126,305 Rice Grants \$6,165 \$126,305 Streets, Traffic Signal, Bridge Development \$6,165 \$6,218 Fund \$20,007 \$2,639,307 \$1,772,345 Bike & Poeleopment Fund \$2,81,438 \$34,618 \$6,17 Bike & Poeleopment Fund \$2,81,438 \$1,25,595 Fire Protection Facility Development Fund \$2,071,046 \$1,890,576 Development Fund \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$2,071,046 \$1,890,378 <	320	Art in Public Places Fund	\$599	\$599	For public art work
Subtotal General Operation Funds \$445,754 \$5,203,901 Public Meeting Facility Development Fund Aquatics Facility Development Fund Library Expansion Facility Development Fund Carly Hall/General Government Facility \$371,036 \$374,116 City Hall/General Government Facility Development Fund Building Education Fund Building Education Fund Spring Education Fund Spring Fees Fees Fees Fees Fees Fees Fees Fee	610	Opin Worth Confingency Find	0000	0000	To acciet with landfill planna/aparations
Public Meeting Facility Development Fund Aquatics Facility Development Fund Library Expansion Facility Development Fund S344,831 \$374,116 City Hall/General Government Facility Development Fund Development Fund Electronic Archiving Fees Fund Building Education Fund Building Education Fund Building Education Fund Building Education Fee Fund S128,091 \$2,569,916 \$2,638,778 Building Education Fund Building Education Fee Fund Screets, Traffic Signal, Bridge Development Fund Building Education Fee Fund Streets, Traffic Signal, Bridge Development Fund S44,518 \$2,638,778 \$126,036 Fund Bridge Development Fund Bridge Development Fund Bridge Development Fund S719,488 \$22,843 \$62,13 Fire Protection Facility Development Fund Development Fund S719,488 \$1,528,920 \$1,526,677 Development Fund S70mm Fund S70mm Parklund S70mm Parklund S70mm Parking In-Lieu Fee Fund S533,378 \$2,071,046 \$1,580,576 Scomm Davelopment Fund S20mm Parking In-Lieu Fee Fund S538,172 \$253,394 \$54,677	7	Subtotal General Operation Funds	\$4,445,754	\$5,203,901	יכ מסטוטן אונון ומומוווו גוססמו פרסטמ מוסוס
Public Meeting Facility Development Fund Aquatics Facility Development Fund Library Expansion Facility Development Fund S999,092 \$374,116 Aquatics Facility Development Fund Library Expansion Facility Development Fund Electronic Archiving Fees Fund S128,091 \$2,559,916 \$2,638,778 Building Education Fund Building Education Fund Electronic Archiving Fees Fund S128,091 \$1,28,091 \$1,45,134 Building Education Fund Building Education Fee Fund S128,091 \$1,72,303 \$1,28,091 \$1,61,34 Building Education Fund Builde Development Fund S14,618 \$6,218 \$6,218 \$6,218 Streets, Traffic Signal, Bridge Development Fund Builde Development Fund Blike & Pedistrian Path Facilities S14,836 \$51,65 \$63,143 Law Enforcement Facility Development Fund Development Fund Development Fund Development Fund S20,395 \$1,528,920 \$1,526,677 Development Fund S20,071,046 \$2,33,378 \$64,677 Development Fund S20,395 \$2,394,384 Storm Drainage Development Fund S20,396 \$2,33,378 Storm Drainage Development Fund S20,396 \$2,33,378 Storm Drainage Development Fund S20,396 \$2,33,378 Storm Drainage Development Fund S20,396 \$3,13,378 Storm Drainage Development Fund S203,396 \$3,13,378 <tr< td=""><td>act Fee Fund</td><td>SP</td><td></td><td></td><td></td></tr<>	act Fee Fund	SP			
Aquatics Facility Development Fund \$384,831 \$391,196 Library Expansion Facility Development Fund \$909,092 \$936,632 Library Expansion Facility Development Fund \$909,092 \$936,632 Litrary Expansion Facility Development Fund \$122,091 \$145,134 Bevelopment Fund \$122,093 \$145,134 Building Education Fund \$121,303 \$145,134 Building Education Fund \$54,518 \$198,279 Police Grant Automation Fee Fund \$54,518 \$198,279 Police Grant Automation Fee Fund \$54,518 \$5,165 Community Development Nexus Study Fund \$54,518 \$6,218 Streets, Traffic Signal, Bridge Development Fund \$582,843 \$5,165 Bindge Development Fund \$582,843 \$5,172,345 Bilke & Pedistrian Path Facilities \$56,132 \$683,143 Law Enforcement Facility Development Fund \$1,528,920 \$1,564,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$2538,172 \$543,984 Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	219	2500	\$371.036	\$374,116	Impact Fee Revenue
Library Expansion Facility Development Fund S909,092 S936,632 City Hall/General Government Facility Development Fund S128,916 \$2,559,16 \$128,091 \$146,134 \$1134,303 \$126,305 Pemil Automation Fee Fund S176,615 \$128,279 Police Grants Community Development Nexus Study Fund Streets, Traffic Signal, Bridge Development Fund S188,937 \$1,772,345 Bridge Development Fund S689,937 \$1,772,345 Bridge Development Fund S689,937 \$1,772,345 S92,843 \$119,488 \$122,595 Fire Protection Facility Development Fund Park/Land & Open Space Acquisition Development Fund S293,956 \$1,589,576 S13,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	222	Acriatics Facility Development Find	\$384 831	\$391 19B	Impact Fee Revenue
City Hall/General Government Facility	200	Library Expansion Coulity Development Canal	2000 0000	000000000000000000000000000000000000000	
Development Fund \$2,559,916 \$2,638,778 Electronic Archiving Fees Fund \$122,091 \$145,134 Building Education Fund \$172,303 \$126,305 Palica Education Fee Fund \$172,303 \$126,305 Palica Cranis \$186,778 \$186,778 Community Development Nexus Study Fund \$54,618 \$6,218 Streets, Traffic Signal, Bridge Development Fund \$889,837 \$1,772,345 Bike & Pedistrian Path Facilities \$528,838 \$1,772,345 Bike & Pedistrian Path Facilities \$56,183 \$53,143 Bike & Pedistrian Path Facilities \$56,183 \$53,143 Erre Protection Facility Development Fund \$1,528,920 \$1,526,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,880,576 Storm Drainage Development Fund \$2,93,956 \$31,378 Downtown Parking In-Lieu Fee Fund \$533,172 \$543,984 Storm Drainage Development Fund \$2,93,956 \$31,378 Downtown Parking In-Lieu Fee Fund \$2,93,916 \$31,378 Storm Drainage Development Fund \$2,93,917 Storm Drainage Develop	677	City Hall/General Government Facility	280,808¢	250,055	inipact ree neverue
Electrodic Archiving Fees Fund \$122,001 \$146,134 Building Education Fund \$122,003 \$126,305 Permit Automation Fee Fund \$121,303 \$126,305 Police Grants	234	Development Flind	\$2 559 916	\$7 838 778	Impact Fee Revente
Building Education Fee Fund Strokets Traffic Signal, Bridge Development Fund Strokets Stroket	113	Flectronic Archiving Fees Fund	\$128.091	\$145 134	Feet charged during nermitting
Permit Automation Fee Fund S14,518 S198,279 Permit Automation Fee Fund S176,615 S198,279 S1772,345 S17	114	Building Education Find	\$124.303	\$126,305	February Curring Countries
Police Grants	100	Demit Automation Fee Find	\$176.615	\$108 279	Feet sharped during permitting
Community Development Nexus Study Fund Streets, Traffic Signal, Bridge Development Streets, Traffic Signal, Bridge Development Fund Streets	124	Dolloo Grants	010,010	047,000	Cost to consist
Continuinty Development Nexus Study Turio Streets, Traffic Signal, Bridge Development Fund Bridge Development Fund S22,843 S2,843 S340,813 Bike & Pedistrian Path Facilities Law Enforcement Facility Development Fund S119,488 Fire Protection Facility Development Fund Park/Land & Open Space Acquision S293,950 S1,528,920 S1,528,920 S1,528,920 S1,528,920 S1,528,920 S1,528,920 S1,528,920 S1,5380,576 Storm Drainage Development Fund S293,966 S1,890,576 Storm Drainage Development Fund S293,966 S1,3378 Downtown Parking In-Lieu Fee Fund S538,172 S643,984	4 5 4	College Grants	00,446	0000	Clair evolue
Fund \$689,937 \$1,772,345 Bridge Development Fund \$22,843 \$0 Union/46 SP Development Fund \$231,836 \$340,813 Bike & Pedistrian Path Facilities \$56,132 \$63,143 Law Enforcement Facility Development Fund \$119,488 \$122,595 Fire Protection Facility Development Fund \$1,528,920 \$1,564,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$643,984	671	Streets, Traffic Signal, Bridge Development	90,100	90,710	rees chalged during permitting
Bridge Development Fund \$82,843 \$0 Union/46 SP Development Fund \$281,836 \$340,813 Bike & Pedistrian Path Facilities \$56,132 \$63,143 Law Enforcement Facility Development Fund \$119,488 \$122,595 Fire Protection Facility Development Fund \$1,528,920 \$1,564,677 Park/Land & Open Space Acquistion \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$643,984	213	Fund	\$689.937	\$1772345	Impact Fee Revenue
Union/46 SP Development Fund \$281,836 \$340,813 Bike & Pedistrian Path Facilities \$66,132 \$63,143 Law Enforcement Facility Development Fund Fire Protection Facility Development Fund Park/Land & Open Space Acquisition \$119,488 \$122,595 Fire Protection Facility Development Fund Covered Stranger \$1,528,920 \$1,564,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$643,984 \$643,984	215	Bridge Development Fund	\$82,843	\$0	Impact Fee Revenue
Bike & Pedistrian Path Facilities \$56,132 \$63,143 Law Enforcement Facility Development Fund Fire Protection Facility Development Fund Park/Land & Open Space Acquisition \$1,528,920 \$1,254,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,890,576 Bovelopment Fund Storm Drainage Development Fund Scorm Drainage Dra	225	Union/46 SP Develonment Fund	\$281.836	\$340.813	Impact Fee Revenue
Law Enforcement Facility Development Fund \$119,488 \$122,595 Fire Protection Facility Development Fund \$1,528,920 \$1,564,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,890,576 Development Fund \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	237	Bike & Pedistrian Path Facilities	\$56 132	\$63.143	Impact Fee Revenue
Fire Protection and Space Acquisition \$1,528,920 \$1,564,677 Park/Land & Open Space Acquisition \$2,071,046 \$1,890,576 Development Fund \$293,956 \$313,378 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	211	I aw Enforcement Escility Development Fund	\$119.488	\$122,595	Impact Fee Revenue
Park/Land & Open Space Acquistion \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	212	Fire Protection Facility Development Fund	\$1 528 920	\$1 564 677	Impact Fee Revenue
Development Fund \$2,071,046 \$1,890,576 Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	717	Park/Land & Open Space Acquistion	070,070,14	0,100,10	
Storm Drainage Development Fund \$293,956 \$313,378 Downtown Parking In-Lieu Fee Fund \$538,172 \$643,984	216	Develonment Find	\$2 071 046	\$1,890,576	Impact Fee Revenue
Downtown Parking In-Lieu Fee Fund \$538,172 \$543,984	710	Storm Drainage Development Flind	\$203 056	£213,278	Impact Fee Beyon!e
DOWINGWII PAIKING III-LIEU FEE FUILU	000	Company of the Compan	000,000	000,000	
610 362 997	000	Subtotal Impact Foo Finds	610 362 897	611 728 169	ווווממן בפונספותם

Sity-wide Fund Balance Summary

	Fund Description		 853 Water User Fees 810 Impact Fee Revenue 964 Planning of treatment plant 164 Monthly fixed fee of \$18. 875 Impact Fee Revenue 766 		127 Impact Fee Revenue 002 Sewer User Fees 1.129		767 User Fees 163 Funding reserved for repair of airport terminal 930				\$0 Revenue for transportation projects only			804 Transit System Revenue 322 Revenue for transportation projects only	0.00000		Federal funding for Inw.income houseing and/or				206 Agreement between City and County
nds	6/30/2012		\$4,169,853 \$2,120,810 \$123,064 \$12,345,164 \$2,139,875 \$20,898,766		\$2,258,127 \$1,286,002 \$3,544,129		\$1,584,767 \$198,163 \$1,782,930		\$613,865		\$0	90406	\$40	\$133,804	\$2.154.899			\$330,134	50	\$497,396	\$7,864,254
Summary of Funds	6/30/2011		\$6,657,511 \$1,763,268 \$10,976 \$3,505,001 \$23,004,442		\$2,144,671 \$1,308,217 \$3,452,888		\$1,603,788 \$228,150 \$1,831,938		\$484,956	20	8	\$247,315	\$19,798	\$6,989	\$761.423			\$398,848	\$47,174	\$450,575	\$8,158,715
Sum	Fund Name		Water Operations Fund Water Connections Fund Nacimiento Water Treatment Fund Nacimiento Water - Enterprise Fund Nacimiento Water Project Fund Subtotal Water Funds		Sewer Connections Fund Sewer Operations Fund Subtotal Sewer Funds		Airport Operations Fund Airport Terminal Repair Fund Subtotal Airport Funds		Gas Tax 2106 Fund	Gas Tax 2107 Fund	Gas Tax 2107.5 Fund	AB 2928 Traffic Congestion Relief Fund	TDA Article 8A Fund	TDA Article 8C Fund Prop 1B Public Transportation Fund	Gas Tax 2105 Fund Subtotal Transportation Funds			Community Development Block Grant Fund Redevelopment Agency Operations Fund	Redevelopment Agency Housing Fund	Cuesta College Fiscal Agreement Fund	SLO County Schools Fiscal Agreement Fund Subtotal RDA/CDBG Funds
	Fund #	Water Funds	600 220 229 606 226	Sewer Funds	221	Airport Funds	602	Transportation	Funds 200	201	202	204	205	206	210	Trustee Funds	RDA/CDBG	227 700/710	701/711	704/714	617/60/

City-wide Fund Balance Summary

Summary of Funds

Fund #	Fund Name	6/30/2011	6/30/2012	Fund Description
Other Trustee Funds				
233	Cal Home Loan Fund	\$25,865	\$96,607	Trustee Fund
401	Senior Citizens Trust Fund	\$204,461	\$201,868	Trustee Fund
402	Hospital District Trust Fund	\$105,554	\$101,631	Trustee Fund
405	Business Improvement Association Trust Fund	\$6,546	\$7,206	Trustee Fund
406	Customer Deposits Fund	\$643,834	\$719,036	Trustee Fund
410	Tourism & Lodging BID	\$66,156	\$64,643	Trustee Fund
611	Landfill Closure/Post Closure Fund	\$1,840,221	\$1,933,856	Federal/State requirements
117	Citizens Option Public Safety Fund	\$75,591	\$124,124	To account for State AB3229 funds.
	Subtotal Other Trustee Funds	\$2,968,228	\$3,248,971	
	Subtotal Trustee Funds	\$11,126,943	\$11,113,225	
Debt Service Funds	ΔI			
505	Library/City Hall Debt Service Fund	\$419,274	\$427,006	Debt Service
909	1998 Measure D GO Bonds Fund Subtotal Debt Service Funds	\$7,058,529	\$6,657,764	Debt Service
	Total Reserve All Funds	\$70,864,372 \$72,836,259	\$72,836,259	

*NOTE: Gross "Unrestricted Reserves" are increased by the following:
1, CCCSIF Over-deposit = \$618,000
2. Equip. Rep. Fund Annual Payment = \$686,000