

OVERVIEW

This section summarizes the budget document with the following:

- Summary of Projected Revenues and Other Financing Sources
- Summary of Projected Expenditures and Other Financing Uses
- Summary of Transfers
- Revenues and Other Financing Sources – Primary General Fund
- Operating Expenditures by Department – Primary General Fund
- Recap of Funds

Generally, the tables present information for the last completed fiscal year (FY 2014), amended budget and estimated actual information for the current fiscal year (FY 2015) and the adopted budget for FY 2016.

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
General Funds					
Primary General Fund					
Taxes	56,042,816	61,701,000	61,701,000	61,948,708	66,708,745
Licenses and Permits	846,682	939,300	939,300	948,300	1,031,300
Grants	1,106,314	269,500	903,560	578,820	412,500
Charges for Services	11,177,635	11,573,869	11,574,719	11,599,147	11,809,467
Fines and Forfeitures	1,977,875	1,726,800	1,726,800	1,633,400	1,666,400
Rents & Miscellaneous Revenues	4,903,361	3,432,258	3,484,454	3,946,139	3,583,811
Other Financing Sources	488,709	49,800	2,064,800	2,077,141	33,041
Total Primary General Fund	76,543,391	79,692,527	82,394,633	82,731,655	85,245,264
General Fund - Assigned & Committed for Special Programs					
Taxes	154,054	216,000	216,000	212,887	216,000
Charges for Services	1,036,905	2,364,933	2,371,119	2,400,101	2,555,994
Fines and Forfeitures	7,823	50,000	50,000	50,472	50,000
Rents & Miscellaneous Revenues	120,961	1,219,003	1,230,763	2,917,773	2,983,469
Other Financing Sources	14,587,331	1,642,268	1,642,268	1,529,625	1,666,678
Total General Fund - Assigned & Committed for Special Programs	15,907,074	5,492,204	5,510,150	7,110,858	7,472,141
City Public Trust					
Rents & Miscellaneous Revenues	127,207	13,887	13,887	22,083	23,087
Other Financing Sources	601,031	438,674	438,674	438,670	438,670
Total City Public Trust	728,238	452,561	452,561	460,753	461,757
Total General Funds	93,178,704	85,637,292	88,357,344	90,303,266	93,179,162
Special Revenue Funds					
Police Special Revenue Funds					
Grants	101,770	110,000	110,000	110,000	110,000
Charges for Services	25,334	20,000	20,000	16,500	16,500
Fines and Forfeitures	33,536	1,000	1,000	-	-
Rents & Miscellaneous Revenues	1,967	2,684	2,684	3,629	3,680
Total Police Special Revenue Funds	162,607	133,684	133,684	130,129	130,180
State Highway Funds					
Grants	3,813,279	3,341,951	17,231,357	17,066,655	1,374,370
Rents & Miscellaneous Revenues	47,086	10,601	10,601	23,010	21,486
Other Financing Sources	81,494	790,000	6,173,072	5,573,071	150,000
Total State Highway Funds	3,941,859	4,142,552	23,415,031	22,662,736	1,545,856

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Traffic Impact Funds					
Rents & Miscellaneous Revenues	196,945	443,501	443,501	1,338,497	543,924
Total Traffic Impact Funds	196,945	443,501	443,501	1,338,497	543,924
Clean River, Beaches & Ocean Tax Fund					
Taxes	625,544	625,945	625,945	628,444	628,444
Grants	-	-	946,590	946,590	-
Rents & Miscellaneous Revenues	7,641	8,407	8,407	7,689	9,754
Total Clean River, Beaches & Ocean Tax Fund	633,185	634,352	1,580,942	1,582,723	638,198
Parks & Recreation Funds					
Taxes	285,743	285,000	285,000	285,000	743,499
Charges for Services	151,095	85,308	85,308	-	-
Rents & Miscellaneous Revenues	2,067	1,735	1,735	3,688	3,618
Total Parks & Recreation Funds	438,905	372,043	372,043	288,688	747,117
Housing & Community Development Funds					
Grants	1,099,460	955,000	2,431,450	1,301,944	742,755
Charges for Services	16,873	4,000	4,000	7,929	5,000
Rents & Miscellaneous Revenues	430,478	33,817	33,817	224,622	44,149
Other Financing Sources	1,108,411	10,860	10,860	43,871	11,000
Total Housing & Community Development Funds	2,655,223	1,003,677	2,480,127	1,578,366	802,904
City Low & Mod Income Housing Funds					
Charges for Services	22,500	22,500	22,500	22,500	22,500
Rents & Miscellaneous Revenues	49,971	121,913	121,913	81,091	73,218
Other Financing Sources	273,153	-	-	-	-
Total City Low & Mod Income Housing Funds	345,623	144,413	144,413	103,591	95,718
Transportation Development Funds					
Grants	686,510	701,164	701,164	701,164	701,164
Rents & Miscellaneous Revenues	-	(60)	(60)	-	-
Total Transportation Development Funds	686,510	701,104	701,104	701,164	701,164
Total Special Revenue Funds	9,060,858	7,575,326	29,270,845	28,385,894	5,205,061

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Capital Improvement Funds					
General & Other Capital Improvement Funds					
Grants	3,904,726	5,879,454	9,325,295	9,345,070	855,000
Rents & Miscellaneous Revenues	50,370	153,823	195,958	193,664	27,245
Other Financing Sources	9,187,349	6,637,899	15,876,881	15,771,119	11,928,847
Total General & Other Capital Improvement Funds	13,142,445	12,671,176	25,398,134	25,309,853	12,811,092
Total Capital Improvement Funds	13,142,445	12,671,176	25,398,134	25,309,853	12,811,092
Debt Service Funds					
Government Obligation & Lease Revenue Bond Funds					
Taxes	442,873	-	-	468,577	474,652
Rents & Miscellaneous Revenues	438,520	435,651	435,651	439,380	441,318
Total Government Obligation & Lease Revenue Bond Funds	881,392	435,651	435,651	907,957	915,970
Total Debt Service Funds	881,392	435,651	435,651	907,957	915,970
Enterprise Funds					
Water Enterprise Funds					
Licenses and Permits	885	5,600	5,600	200	3,600
Grants	-	-	-	24,028	20,000
Charges for Services	24,800,457	23,205,735	23,205,735	26,468,951	27,929,075
Fines and Forfeitures	341,275	-	-	600,000	-
Rents & Miscellaneous Revenues	404,210	372,116	372,116	231,318	325,575
Other Financing Sources	449,980	20,066,569	23,874,811	66,569	30,034,240
Total Water Enterprise Funds	25,996,806	43,650,020	47,458,262	27,391,066	58,312,490
Wastewater Enterprise Funds					
Grants	1,068,318	985,176	1,954,085	1,387,262	2,338,822
Charges for Services	17,672,062	18,541,860	18,541,860	18,363,000	19,212,000
Rents & Miscellaneous Revenues	328,732	270,681	270,681	241,079	208,850
Other Financing Sources	32,416	1,412,848	1,412,848	1,460,219	1,498,481
Total Wastewater Enterprise Funds	19,101,528	21,210,565	22,179,474	21,451,560	23,258,153
Refuse Enterprise Funds					
Grants	54,782	16,352	30,500	176,557	16,000
Charges for Services	15,668,280	15,200,000	15,200,000	15,600,000	16,475,000
Rents & Miscellaneous Revenues	314,047	324,786	324,786	303,867	319,794
Other Financing Sources	257,231	2,067,308	2,502,308	2,502,308	160,825
Total Refuse Enterprise Funds	16,294,340	17,608,446	18,057,594	18,582,732	16,971,619

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Parking Enterprise Funds					
Taxes	105,316	131,125	131,125	131,167	91,400
Grants	11,305	-	-	36,211	-
Charges for Services	3,806,450	3,217,000	3,217,000	3,677,000	3,933,688
Rents & Miscellaneous Revenues	205,310	224,329	224,329	205,118	213,158
Other Financing Sources	-	1,504,571	1,504,571	1,504,571	3,402
Total Parking Enterprise Funds	4,128,382	5,077,025	5,077,025	5,554,067	4,241,648
Storm Water Enterprise Funds					
Grants	83,746	-	500,000	500,000	-
Charges for Services	856,099	886,768	886,768	897,379	897,379
Fines and Forfeitures	1,500	-	-	-	-
Rents & Miscellaneous Revenues	18,389	20,407	20,407	20,129	23,053
Other Financing Sources	-	2,330	2,330	2,330	379
Total Storm Water Enterprise Funds	959,734	909,505	1,409,505	1,419,838	920,811
Golf Course Enterprise Funds					
Charges for Services	1,415,661	1,430,000	1,430,000	1,220,000	1,300,000
Rents & Miscellaneous Revenues	145,856	150,727	150,727	134,729	140,731
Other Financing Sources	444,652	662,000	839,000	839,000	550,000
Total Golf Course Enterprise Funds	2,006,169	2,242,727	2,419,727	2,193,729	1,990,731
Total Enterprise Funds	68,486,959	90,698,288	96,601,587	76,592,992	105,695,452
Internal Service Funds					
Equipment Operations Internal Service Fund					
Charges for Services	3,234,687	3,530,059	3,530,059	3,169,659	3,400,900
Rents & Miscellaneous Revenues	16,000	23,171	23,171	-	-
Other Financing Sources	2,530	6,000	6,000	-	250,000
Total Equipment Operations Internal Service Fund	3,253,217	3,559,230	3,559,230	3,169,659	3,650,900
Workers' Compensation Insurance Fund					
Charges for Services	3,227,184	3,250,000	3,250,000	3,380,355	3,592,653
Rents & Miscellaneous Revenues	94,888	78,335	78,335	104,925	116,676
Total Workers' Compensation Insurance Fund	3,322,072	3,328,335	3,328,335	3,485,280	3,709,329

Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Group Health Insurance Internal Service Fund					
Charges for Services	1,860,470	2,046,727	2,046,727	2,046,727	2,046,727
Rents & Miscellaneous Revenues	1,330	1,649	1,649	3,039	3,039
Total Group Health Insurance Internal Service Fund	1,861,800	2,048,376	2,048,376	2,049,766	2,049,766
Liability Insurance Internal Service Fund					
Charges for Services	2,903,435	2,863,066	2,863,066	2,863,066	2,863,066
Rents & Miscellaneous Revenues	23,371	1,152	1,152	230,821	5,224
Total Liability Insurance Internal Service Fund	2,926,806	2,864,218	2,864,218	3,093,887	2,868,290
Internal Investment & Loan Fund Internal Service Fund					
Rents & Miscellaneous Revenues	967,516	1,189,020	1,189,020	-	-
Total Internal Investment & Loan Fund Internal Service Fund	967,516	1,189,020	1,189,020	-	-
Total Internal Service Funds	12,331,410	12,989,179	12,989,179	11,798,592	12,278,285
Total Revenues:	197,081,769	210,006,912	253,052,740	233,298,554	230,085,022

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
General Funds					
Primary General Fund					
Personnel Services	50,181,659	55,348,505	55,281,554	52,601,898	58,775,023
Services, Supplies, & Other Charges	20,352,834	23,636,898	25,428,835	23,940,851	23,987,651
Capital Outlay	1,043,090	912,000	3,319,609	3,101,903	868,200
Debt Service	2,605,740	2,694,115	2,694,115	2,693,775	4,331,023
Other Financing Uses	22,361,205	(574,347)	881,515	1,318,872	(1,802,462)
Total Primary General Fund	96,544,527	82,017,171	87,605,628	83,657,299	86,159,435
General Fund - Assigned & Committed for Special Programs					
Personnel Services	627,815	3,169,395	3,175,581	2,789,169	3,531,825
Services, Supplies, & Other Charges	466,747	2,165,293	2,458,883	4,469,767	2,119,451
Capital Outlay	-	80,200	84,715	64,200	53,700
Other Financing Uses	-	842,914	842,914	842,914	1,150,000
Total General Fund - Assigned & Committed for Special Programs	1,094,561	6,257,802	6,562,093	8,166,050	6,854,976
City Public Trust					
Services, Supplies, & Other Charges	-	14,100	14,100	-	-
Other Financing Uses	-	-	2,015,000	2,015,000	-
Total City Public Trust	-	14,100	2,029,100	2,015,000	-
Total General Funds	97,639,089	88,289,073	96,196,820	93,838,349	93,014,411
Special Revenue Funds					
Police Special Revenue Funds					
Services, Supplies, & Other Charges	229,590	110,000	110,000	112,185	110,000
Total Police Special Revenue Funds	229,590	110,000	110,000	112,185	110,000
State Highway Funds					
Personnel Services	152,725	168,650	168,650	153,291	160,124
Services, Supplies, & Other Charges	1,458,782	766,902	774,377	725,747	752,143
Capital Outlay	1,256,693	3,550,000	26,274,856	26,222,738	315,000
Debt Service	18,714	25,000	25,000	25,000	25,000
Other Financing Uses	-	500,000	1,494,117	1,494,117	800,000
Total State Highway Funds	2,886,915	5,010,552	28,737,000	28,620,893	2,052,267
Traffic Impact Funds					
Personnel Services	37,380	47,713	47,713	45,739	52,182
Services, Supplies, & Other Charges	5	-	-	-	-
Other Financing Uses	1,080,757	640,000	4,773,810	4,173,808	-
Total Traffic Impact Funds	1,118,142	687,713	4,821,523	4,219,547	52,182

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Clean River, Beaches & Ocean Tax Fund					
Personnel Services	156,800	233,291	233,291	249,287	288,835
Services, Supplies, & Other Charges	465,937	702,269	741,052	743,940	530,962
Capital Outlay	28,234	-	1,253,266	1,253,266	100,000
Total Clean River, Beaches & Ocean Tax Fund	650,970	935,560	2,227,609	2,246,493	919,797
Parks and Recreation Funds					
Other Financing Uses	538,675	764,500	1,562,552	1,499,391	766,000
Total Parks and Recreation Funds	538,675	764,500	1,562,552	1,499,391	766,000
Housing & Community Development Funds					
Services, Supplies, & Other Charges	1,195,259	1,421,572	2,582,649	852,683	1,090,718
Capital Outlay	-	-	258,258	258,258	-
Other Financing Uses	285,000	255,000	655,000	655,000	217,436
Total Housing & Community Development Funds	1,480,259	1,676,572	3,495,907	1,765,941	1,308,154
City Low & Mod Income Housing Funds					
Services, Supplies, & Other Charges	853,417	39,200	39,200	23,192	89,200
Capital Outlay	-	75,000	75,000	-	75,000
Other Financing Uses	251,336	147,036	147,036	147,036	-
Total City Low & Mod Income Housing Funds	1,104,753	261,236	261,236	170,228	164,200
Transportation Development Funds					
Services, Supplies, & Other Charges	686,509	701,164	701,164	701,164	701,164
Total Transportation Development Funds	686,509	701,164	701,164	701,164	701,164
Total Special Revenue Funds	8,695,812	10,147,297	41,916,991	39,335,842	6,073,764
Capital Improvement Funds					
General and Other Capital Improvement Funds					
Personnel Services	11,683	19,027	19,027	-	23,189
Services, Supplies, & Other Charges	3,829,887	-	29,297	29,297	-
Capital Outlay	4,428,226	15,772,400	37,099,097	36,849,061	13,389,236
Debt Service	588,921	678,203	678,203	677,863	663,703
Other Financing Uses	47,006	37,399	1,036,662	1,036,662	23,040
Total General and Other Capital Improvement Funds	8,905,723	16,507,029	38,862,285	38,592,883	14,099,168

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Debt Service Funds					
Government Obligation and Lease Revenue Bond Funds					
Debt Service	885,561	894,140	894,140	896,200	906,115
Total Government Obligation and Lease Revenue Bond Funds	885,561	894,140	894,140	896,200	906,115
Enterprise Funds					
Water Enterprise Funds					
Personnel Services	9,743,716	11,157,013	11,229,313	10,289,563	11,879,181
Services, Supplies, & Other Charges	14,144,325	13,227,610	14,919,097	13,264,338	12,377,301
Capital Outlay	9,148,923	10,868,860	21,513,190	21,292,030	9,448,500
Debt Service	851,488	850,546	850,546	998,738	1,762,552
Other Financing Uses	33,906	190,641	2,749,897	323,597	167,781
Total Water Enterprise Funds	33,922,358	36,294,670	51,262,043	46,168,266	35,635,315
Wastewater Enterprise Funds					
Personnel Services	6,002,960	6,734,287	6,734,287	6,323,511	7,240,926
Services, Supplies, & Other Charges	7,734,379	7,655,000	7,939,847	7,847,428	7,890,557
Capital Outlay	1,859,802	3,542,400	6,255,797	6,210,748	5,482,117
Debt Service	3,574,646	3,691,655	3,691,655	3,774,247	3,691,518
Other Financing Uses	28,587	94,637	94,637	73,337	73,471
Total Wastewater Enterprise Funds	19,200,375	21,717,979	24,716,223	24,229,271	24,378,589
Refuse Enterprise Funds					
Personnel Services	7,766,859	8,065,094	8,065,094	7,816,217	8,502,154
Services, Supplies, & Other Charges	5,947,662	6,958,459	7,062,652	6,467,552	7,057,931
Capital Outlay	244,831	4,038,394	6,909,663	6,340,072	1,284,417
Debt Service	1,820,435	2,078,555	2,078,555	2,066,712	1,880,064
Other Financing Uses	251,211	189,167	189,167	189,267	190,599
Total Refuse Enterprise Funds	16,030,998	21,329,669	24,305,131	22,879,820	18,915,165
Parking Enterprise Funds					
Personnel Services	2,218,981	2,176,687	2,176,687	2,266,298	2,326,027
Services, Supplies, & Other Charges	1,179,718	1,368,442	1,374,390	1,281,275	1,408,222
Capital Outlay	205,693	2,188,300	2,933,277	2,914,506	528,000
Debt Service	501,702	460,779	460,779	460,779	423,167
Other Financing Uses	2,904	21,824	81,545	81,545	43,775
Total Parking Enterprise Funds	4,108,998	6,216,032	7,026,679	7,004,403	4,729,191

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Storm Water Enterprise Funds					
Personnel Services	96,724	114,254	114,254	111,679	116,487
Services, Supplies, & Other Charges	438,850	582,708	623,774	213,390	688,343
Capital Outlay	-	-	1,392,332	1,392,332	-
Debt Service	397,166	403,798	403,798	211,411	378,288
Other Financing Uses	-	8,178	8,178	8,178	6,039
Total Storm Water Enterprise Funds	932,740	1,108,938	2,542,336	1,936,990	1,189,157
Golf Course Enterprise Funds					
Personnel Services	897,234	913,553	913,553	962,913	971,544
Services, Supplies, & Other Charges	875,904	860,589	871,417	873,229	908,997
Capital Outlay	37,179	162,000	356,480	356,480	50,000
Debt Service	278,946	290,155	290,155	290,155	290,156
Total Golf Course Enterprise Funds	2,089,263	2,226,297	2,431,605	2,482,777	2,220,697
Total Enterprise Funds	76,284,731	88,893,585	112,284,017	104,701,527	87,068,114
Internal Service Funds					
Equipment Operations Internal Service Fund					
Personnel Services	969,494	1,060,818	1,060,818	1,001,826	1,119,262
Services, Supplies, & Other Charges	2,376,058	2,563,364	2,556,864	2,273,760	2,380,374
Capital Outlay	-	25,000	31,500	25,000	20,000
Other Financing Uses	1,452	-	32,473	32,473	12,000
Total Equipment Operations Internal Service Fund	3,347,004	3,649,182	3,681,655	3,333,059	3,531,636
Workers' Compensation Insurance					
Personnel Services	146,840	228,124	228,124	182,874	210,469
Services, Supplies, & Other Charges	2,307,379	2,718,750	2,745,001	2,737,908	2,788,250
Other Financing Uses	-	-	-	-	154,125
Total Workers' Compensation Insurance	2,454,219	2,946,874	2,973,125	2,920,782	3,152,844
Group Health Insurance Internal Service Fund					
Personnel Services	329,274	577,299	577,299	422,303	489,368
Services, Supplies, & Other Charges	1,350,510	1,115,362	1,116,167	1,429,291	1,457,115
Other Financing Uses	157,438	-	-	-	-
Total Group Health Insurance Internal Service Fund	1,837,222	1,692,661	1,693,466	1,851,594	1,946,483

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Liability Insurance Internal Service Fund					
Personnel Services	273,385	345,305	345,305	375,429	386,193
Services, Supplies, & Other Charges	2,641,479	2,518,913	2,569,250	1,960,708	2,687,093
Other Financing Uses	166,501	-	326,500	326,500	380,000
Total Liability Insurance Internal Service Fund	<u>3,081,365</u>	<u>2,864,218</u>	<u>3,241,055</u>	<u>2,662,637</u>	<u>3,453,286</u>
Internal Investment & Loan Fund Internal Service Fund					
Services, Supplies, & Other Charges	-	2,003,394	2,003,394	-	-
Total Internal Investment & Loan Fund Internal Service Fund	<u>-</u>	<u>2,003,394</u>	<u>2,003,394</u>	<u>-</u>	<u>-</u>
Total Internal Service Funds	<u>10,719,810</u>	<u>13,156,329</u>	<u>13,592,694</u>	<u>10,768,072</u>	<u>12,084,249</u>
Grand Total:	<u><u>203,130,726</u></u>	<u><u>217,887,453</u></u>	<u><u>303,746,947</u></u>	<u><u>288,132,873</u></u>	<u><u>213,245,821</u></u>

Summary of Transfers

	2014 Actuals	2015 Amended Budget	2015 Estimated Actual	2016 Adopted Budget
TO GENERAL FUNDS FROM:				
Primary General Fund	\$ 14,552,331	\$ 1,537,268	\$ 1,424,625	\$ 1,631,678
<i>To establish General Stabilization fund in FY 2014 and to transfer obligations to the Economic Development Trust Fund and</i>				
City Public Trust Fund	-	2,015,000	2,015,000	-
<i>For Land Purchase</i>				
CDBG Fund	35,000	105,000	105,000	35,000
<i>For Teen Center and Barson Street</i>				
Sidewalk In-Lieu Fund	-	20,000	20,000	-
<i>For sidewalk maintenance projects</i>				
CIP - Union Locust Fund	300	-	-	-
<i>To close out CIP - Union Locust Fund</i>				
Group Health Insurance Fund	157,438	-	-	-
Refuse Fund	891	800	900	800
Wastewater Fund	28,587	20,000	20,000	20,000
Water Fund	3,762	9,000	4,000	2,500
<i>Subtotal for After Hours Call Duty Program</i>				
Total General Fund	14,778,309	3,707,068	3,589,525	1,689,978
TO GAS TAX FUND FROM:				
CIP - General Capital Improvement Fund	737	399,263	399,263	-
Community Development Block Grant (CDBG)	-	550,000	550,000	-
Traffic Impact Fee-Citywide	80,757	4,623,810	4,023,808	-
Arterial Streets and Road CIP Fund	-	600,000	600,000	-
Total Gas Tax Fund	81,494	6,173,073	5,573,071	-
<i>To fund various capital improvement projects</i>				
TO HOUSING FUNDS FROM:				
Red Cross Housing Reconstruction Fund	250,000	-	-	-
Housing Success Agency (City) Fund	251,336	-	-	-
Total Clean River, Ocean and Beaches Fund	501,336	-	-	-
<i>For Housing</i>				
TO CAPITAL IMPROVEMENT PROJECTS FUNDS FROM:				
General Fund	7,475,446	1,794,247	1,794,247	315,860
Capital Improvement Funds	45,969	17,399	17,399	23,040
CDBG Fund	-	-	-	182,436
Economic Development Trust Fund	-	842,914	842,914	1,150,000
Equipment Operations Fund	1,452	32,473	32,473	12,000
Enterprise Funds - To Public Art Fund (313)	-	22,486	22,486	13,246
Gas Tax Fund	-	1,494,117	1,494,117	800,000
Liability Insurance Fund	55,358	149,500	149,500	380,000
Worker's Compensation Fund	-	-	-	154,125
Parking Fund	2,904	75,831	75,831	39,523
Parks and Recreation - Facilities Tax Fund	158,639	257,877	257,877	355,000

Summary of Transfers

	2014 Actuals	2015 Amended Budget	2015 Estimated Actual	2016 Adopted Budget
				(continued)
TO CAPITAL IMPROVEMENT PROJECTS FUNDS FROM: <i>(continued)</i>				
Parks and Recreation - Fee Funds	380,036	1,211,497	1,191,514	361,000
Traffic Impact Fees	1,000,000	150,000	150,000	-
Refuse Fund	37,400	27,225	27,225	28,768
Storm Water Fund	-	5,265	5,265	5,563
Wastewater Fund	-	55,185	33,885	35,805
Water Fund	30,144	257,686	236,386	122,481
Total Capital Improvement Project Funds	9,187,348	6,393,702	6,331,119	3,978,847
<i>To fund various capital improvement projects and reduce fund deficits</i>				
TO ENTERPRISE PUBLIC ART FUNDS FROM:				
Enterprise Operating Funds	-	89,946	89,946	52,979
Total Public Art Funds	-	89,946	89,946	52,979
<i>To support Public Art</i>				
TO EQUIPMENT FUND FROM:				
General Fund	-	-	-	250,000
Total Equipment Fund	-	-	-	250,000
<i>For vehicle replacement</i>				
TO REFUSE FUNDS FROM:				
Refuse Fund	212,919	160,000	160,000	160,000
Total Refuse Fund	212,919	160,000	160,000	160,000
<i>For Closure and Post Closure funds</i>				
TO GOLF COURSE FUNDS FROM:				
General Fund	333,427	500,000	500,000	500,000
<i>To subsidize operations</i>				
Liability Fund	111,142	177,000	177,000	-
<i>To subsidize operations</i>				
Parks & Rec Facilities Tax Fund	-	50,000	50,000	50,000
<i>Capital Improvement</i>				
Total Golf Course Funds	444,569	727,000	727,000	550,000
Total All City Funds	\$ 25,205,975	\$ 17,250,789	\$ 16,470,661	\$ 6,681,804

Revenues and Other Financing Sources - Primary General Fund

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016
		Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget
Taxes					
Property Tax	15,933,154	16,972,000	16,972,000	17,572,600	18,782,230
Sales and Use Tax	15,679,768	17,555,000	17,555,000	17,350,000	18,887,500
Utility Users Tax	10,465,335	11,364,000	11,364,000	10,974,100	11,455,605
Transient Occupancy Tax	7,096,947	8,429,000	8,429,000	8,600,000	9,760,000
Franchise Tax	2,875,933	3,081,000	3,081,000	3,022,000	3,173,100
Admission Tax	2,274,117	2,323,000	2,323,000	2,400,000	2,520,000
Business License Tax	885,892	995,000	995,000	885,295	929,560
Parking Lot Tax	489,792	465,000	465,000	540,000	567,000
Other Taxes	341,877	517,000	517,000	604,713	633,750
Total Taxes	<u>56,042,816</u>	<u>61,701,000</u>	<u>61,701,000</u>	<u>61,948,708</u>	<u>66,708,745</u>
Licenses and Permits					
Construction Permits	741,001	848,000	848,000	854,500	929,500
Other Permits	105,680	91,300	91,300	93,800	101,800
Total Licenses and Permits	<u>846,682</u>	<u>939,300</u>	<u>939,300</u>	<u>948,300</u>	<u>1,031,300</u>
Grants and Intergovernmental					
Federal	164,714	30,000	281,293	79,000	79,000
State	825,054	204,500	495,011	251,216	283,500
Local	116,545	35,000	127,256	248,604	50,000
Total Grants and Intergovernmental	<u>1,106,314</u>	<u>269,500</u>	<u>903,560</u>	<u>578,820</u>	<u>412,500</u>
Charges for Services					
General Government	767,069	972,900	972,900	758,800	972,600
Public Safety	1,522,686	3,246,910	3,247,510	3,523,883	3,491,333
Culture and Recreation	2,807,510	1,623,010	1,623,260	1,553,790	1,573,160
Public Works	1,487,600	1,205,300	1,205,300	1,239,000	1,248,700
Library	631,305	570,000	570,000	570,000	570,000
Interfund and Interagency charges	3,956,748	3,953,249	3,953,249	3,953,249	3,953,249
Miscellaneous Charges for Services	4,717	2,500	2,500	425	425
Total Charges for Services	<u>11,177,635</u>	<u>11,573,869</u>	<u>11,574,719</u>	<u>11,599,147</u>	<u>11,809,467</u>
Fines and Forfeitures					
Fines and Forfeits	1,977,875	1,726,800	1,726,800	1,633,400	1,666,400
Total Fines and Forfeitures	<u>1,977,875</u>	<u>1,726,800</u>	<u>1,726,800</u>	<u>1,633,400</u>	<u>1,666,400</u>

Revenues and Other Financing Sources - Primary General Fund

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016
		Adopted Budget	Amended Budget	Estimated Actual	Adopted Budget
Rents & Misc Revenues					
Investment Earnings	221,419	226,643	226,643	30,065	30,036
Rents and Royalties	4,447,402	3,085,114	3,085,114	3,557,914	3,413,705
Contr & Donations-Private Sources	5,091	5,001	52,001	48,850	10,700
Miscellaneous Operating Revenues	229,449	115,500	120,696	309,310	129,370
Total Rents & Misc Revenues	4,903,361	3,432,258	3,484,454	3,946,139	3,583,811
Other Financing Sources					
Loan Principal Receipts	262,011	-	-	7,741	7,741
Interfund Transfers In	190,979	49,800	2,064,800	2,059,900	23,300
Other Miscellaneous Revenues	35,720	-	-	9,500	2,000
Total Other Financing Sources	488,709	49,800	2,064,800	2,077,141	33,041
Total Revenues	76,543,391	79,692,527	82,394,633	82,731,655	85,245,264

Operating Expenditures by Department - Primary General Fund

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
City Attorney					
Personnel Services	46,585	44,304	44,304	48,638	48,683
Services, Supplies, & Other Charges	719,505	935,843	935,843	865,643	945,843
Total City Attorney	766,090	980,147	980,147	914,281	994,526
City Council					
Personnel Services	269,832	290,939	290,939	292,148	266,186
Services, Supplies, & Other Charges	143,777	177,217	177,240	163,692	181,394
Total City Council	413,609	468,156	468,179	455,840	447,580
City Manager					
Personnel Services	1,402,785	1,545,443	1,597,443	1,724,631	1,760,891
Services, Supplies, & Other Charges	378,412	631,534	664,763	660,777	654,782
Capital Outlay	190,678	-	-	-	-
Total City Manager	1,971,875	2,176,977	2,262,206	2,385,408	2,415,673
City - Non-Departmental					
Personnel Services	33,235	27,000	27,000	23,428	27,450
Services, Supplies, & Other Charges	2,100,964	2,282,049	2,299,363	2,175,042	2,226,730
Debt Service	2,605,740	2,694,115	2,694,115	2,693,775	4,331,023
Other Financing Uses	22,361,205	(574,347)	881,515	1,318,872	(1,802,462)
Total City - Non-Departmental	27,101,144	4,428,817	5,901,993	6,211,117	4,782,741
Economic Development					
Personnel Services	785,246	1,073,617	1,073,617	925,086	1,163,518
Services, Supplies, & Other Charges	801,962	1,471,763	1,909,298	1,418,590	1,802,406
Capital Outlay	29,546	10,000	2,043,752	2,024,500	-
Total Economic Development	1,616,753	2,555,380	5,026,667	4,368,176	2,965,924
Finance					
Personnel Services	2,476,870	2,696,735	2,652,899	2,501,223	2,907,569
Services, Supplies, & Other Charges	307,267	358,579	430,163	348,499	354,301
Capital Outlay	-	60,000	60,000	20,711	53,000
Total Finance	2,784,137	3,115,314	3,143,062	2,870,433	3,314,870
Fire					
Personnel Services	11,338,991	13,039,791	13,040,391	12,449,000	13,885,339
Services, Supplies, & Other Charges	1,350,538	1,646,063	1,936,541	2,016,607	1,661,933
Capital Outlay	61,412	112,000	112,000	110,400	38,000
Total Fire	12,750,941	14,797,854	15,088,932	14,576,007	15,585,272

Operating Expenditures by Department - Primary General Fund

	Fiscal Year 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
Human Resources (formerly Administrative Services)					
Personnel Services	2,436,409	924,895	924,895	946,717	963,260
Services, Supplies, & Other Charges	2,210,082	619,928	780,012	745,541	598,522
Capital Outlay	150,264	-	-	-	-
Total Human Resources (formerly Administrative Services)	4,796,755	1,544,823	1,704,907	1,692,258	1,561,782
Information Technology					
Personnel Services	-	2,216,156	2,209,102	1,883,228	2,442,134
Services, Supplies, & Other Charges	-	1,561,174	1,716,781	1,719,674	1,682,832
Capital Outlay	-	-	14,591	-	-
Total Information Technology	-	3,777,330	3,940,473	3,602,902	4,124,966
Library (City)					
Services, Supplies, & Other Charges	1,394,751	1,394,751	1,394,751	1,394,751	1,394,751
Total Library (City)	1,394,751	1,394,751	1,394,751	1,394,751	1,394,751
Parks and Recreation					
Personnel Services	6,806,227	6,258,052	6,259,302	5,984,463	6,855,742
Services, Supplies, & Other Charges	3,729,826	3,479,973	3,651,706	3,426,455	3,606,837
Capital Outlay	229,868	179,500	256,215	144,537	185,200
Total Parks and Recreation	10,765,921	9,917,525	10,167,223	9,555,455	10,647,779
Planning and Community Development					
Personnel Services	2,762,284	3,617,543	3,617,543	3,290,146	3,999,315
Services, Supplies, & Other Charges	768,610	845,828	1,000,196	990,841	1,055,928
Capital Outlay	-	30,000	36,500	2,615	30,000
Total Planning and Community Development	3,530,894	4,493,371	4,654,239	4,283,602	5,085,243
Police					
Personnel Services	17,542,674	19,315,426	19,315,426	18,387,399	19,805,972
Services, Supplies, & Other Charges	4,225,431	5,050,045	5,050,045	4,940,767	4,751,881
Capital Outlay	315,615	298,000	549,293	552,208	250,000
Total Police	22,083,719	24,663,471	24,914,764	23,880,374	24,807,853
Public Works					
Personnel Services	4,280,520	4,298,604	4,228,693	4,145,791	4,648,964
Services, Supplies, & Other Charges	2,221,710	3,182,151	3,482,134	3,073,972	3,069,511
Capital Outlay	65,708	222,500	247,258	246,932	312,000
Total Public Works	6,567,938	7,703,255	7,958,085	7,466,695	8,030,475
Total Expenditures	96,544,527	82,017,171	87,605,628	83,657,299	86,159,435

Recap of Funds 2016											
	Governmental Fund Types	Estimated Beginning Fund Balance	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Capital Outlay	Capital Projects	Debt Service	Transfers Out	Intra-Entity Transfers In/Out	Estimated Ending Fund Balance
	Governmental Fund Types										
	General Fund (101-199,231-232)										
	Primary Operating Funds:										
101	General Fund	345,956	85,221,964	23,300	(78,262,674)	(868,200)		(4,331,023)	(2,697,538)		(568,215)
	Subtotal	345,956	85,221,964	23,300	(78,262,674)	(868,200)		(4,331,023)	(2,697,538)		(568,215)
	Reserved and Designated for Special Programs:										
103	Code Enforcement/Civil Penalties	130,412	40,000	-	(106,583)	-		-	-		63,829
104	Municipal Wharf	30,000	2,361,500	788,778	(3,175,104)	(53,700)		-	-		(48,526)
107	General Plan Update Fee Fund	833,975	675,000	-	(1,530,292)	-		-	-		(21,317)
108	Green Building Education Resource	244,243	292,800	-	(301,597)	-		-	-		235,446
121	Civic Equip Maintenance/Replacement	21,599	7,327	-	(17,000)	-		-	-		11,926
122	Co-op Retail Management Fund	(991)	216,302	-	(216,000)	-		-	-		(689)
123	Kiosk Maintenance fund	43,490	31,021	-	(32,700)	-		-	-		41,811
125	Street Tree Fund	58,310	16,207	-	(12,000)	-		-	-		62,517
132	City Emergency Reserve Fund	14,209,750	1,684,994	-	-	-		-	-		15,894,744
136	Economic Development Trust	(62,414)	-	842,900	(20,000)	-		(1,150,000)	-		(389,514)
140	Unemployment Insurance Fund	854,583	457,794	-	(205,000)	-		-	-		1,107,377
150	Housing In-lieu Program	82,883	45	-	-	-		-	-		82,928
161	DeAnza Hardship Fund	271,760	2,551	-	-	-		-	-		274,311
161	Contributions and Donations	87,329	3,811	-	-	-		-	-		91,140
162	Contributions and Donations-Parks & Rec	337,994	16,111	35,000	(35,000)	-		-	-		354,105
	Total Reserved and Designated	17,142,924	5,805,463	1,666,678	(5,651,276)	(53,700)		(1,150,000)	(1,150,000)		17,760,089
	General Fund without Public Trust	17,488,879	91,027,427	1,689,978	(83,913,950)	(921,900)		(4,331,023)	(3,847,538)		17,191,873
130	City Public Trust Fund	782,543	461,757	-	-	-		-	-		1,244,300
	Total General Fund	18,271,423	91,489,184	1,689,978	(83,913,950)	(921,900)		(4,331,023)	(3,847,538)		18,436,174
	Special Revenue Funds										
	Police Special Revenue (210-219):										
211	SLESE	(51,464)	110,000	-	(110,000)	-		-	-		(51,464)
212	Traffic Offender Fund	176,775	18,039	-	-	-		-	-		194,814
214	Police Asset Seizure Fund	153,707	2,141	-	-	-		-	-		155,848
216	Asset Seizure/Youth Crime Prevention Fund	3,097	-	-	-	-		-	-		3,097
	Total Special Police Revenue	282,115	130,180	-	(110,000)	-		-	-		302,295
	State Highway (220-222):										
221	Gasoline Tax Fund	(3,485,201)	1,544,604	-	(912,267)	-		(25,000)	(800,000)		(3,992,864)
222	Traffic Congestion Relief Fund	132,219	1,252	-	-	-		-	-		133,471
	Total State Highway	(3,352,983)	1,545,856	-	(912,267)	-		(25,000)	(800,000)		(3,859,394)
	Traffic Impact Fee Funds (225-226)										
225	Traffic Impact Fee-Beach/SOLA Fund	105,756	979	-	-	-		-	-		106,735
226	Traffic Impact Fee-Citywide Fund	1,461,661	542,945	-	(52,182)	-		-	-		1,952,424
	Total Traffic Impact Fee Funds	1,567,417	543,924	-	(52,182)	-		-	-		2,059,159
	Clean River, Beaches Fund (235)										
235	Clean River, Beaches	424,351	638,198	-	(819,797)	(70,000)		-	-		142,752
	Total Clean River, Beaches	424,351	638,198	-	(819,797)	(70,000)		-	-		142,752
	Parks and Recreation (240-249):										
241	NW Quadrant - Parks & Rec Fee Fund	210,616	-	-	-	-		-	(170,000)		40,616
242	SW Quadrant - Parks & Rec Fee Fund	(285,955)	-	-	-	-		-	(98,000)		(383,955)
243	NE Quadrant - Parks & Rec Fee Fund	71,218	-	-	-	-		-	(58,000)		13,218
244	SE Quadrant - Parks & Rec Fee Fund	12,232	-	-	-	-		-	(35,000)		(22,768)
249	Parks & Rec. Tax Combined	288,443	747,117	-	-	-		-	(405,000)		630,560
	Total Parks and Recreation	296,554	747,117	-	-	-		-	(766,000)		277,671

Recap of Funds 2016										
	Estimated Beginning Fund Balance	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Capital Outlay	Capital Projects	Debt Service	Transfers Out	Intra-Entity Transfers In/Out	Estimated Ending Fund Balance
Housing & Community Development (250-269):										
HOME										
251 HOME Investment Partnership Fund	342,643	8,698	-	-	-	-	-	-	-	351,341
252 HOME Investment Partnership Fund	178,339	1,689	-	-	-	-	-	-	-	180,028
253 HOME Investment Partnership Fund	240,705	241,735	-	(25,537)	-	-	-	-	-	226,903
Subtotal HOME	761,687	252,122	-	(25,537)	-	-	-	-	-	758,272
CDBG										
261 Community Development Block Grant Fund	296,354	509,920	-	(357,532)	-	-	-	(217,436)	-	231,306
Subtotal CDBG	296,354	509,920	-	(357,532)	-	-	-	(217,436)	-	231,306
Other Housing Funds (271-279):										
272 Red Cross Housing Recnslr Loan Repayment	320,238	4,052	-	(47,000)	-	-	-	-	-	277,290
273 CalHOME-FTHB Revolving Loan Fund	110,733	1,048	-	-	-	-	-	-	-	111,781
275 HOME-American Dream FTH	63,004	596	-	-	-	-	-	-	-	63,600
279 Affordable Housing Trust Fund	1,635,472	35,166	-	(430,649)	-	-	-	-	-	1,239,989
Subtotal Other Housing	2,129,446	40,862	-	(477,649)	-	-	-	-	-	1,692,659
Total Housing & Community Development	3,187,487	802,904	-	(1,090,718)	-	-	-	(217,436)	-	2,682,237
Other Special Revenue Funds (225,291):										
291 Transportation Development Act Fund	1	701,164	-	(701,164)	-	-	-	-	-	1
Total Other Special Revenue Funds	1	701,164	-	(701,164)	-	-	-	-	-	1
Total Special Revenue Funds	2,404,943	5,109,343	-	(3,686,128)	(70,000)	(345,000)	(25,000)	(1,783,436)	-	1,604,722
Capital Projects Funds										
Capital Improvement Projects (310-319)										
311 General Capital Improvement Projects	(9,317,907)	2,005,040	3,442,561	-	-	(6,089,236)	(663,703)	-	(23,040)	(9,646,285)
313 CIP Fund - 2% For Public Art - CIP Fund	28,349	224	13,246	(23,189)	23,189	(23,189)	-	-	23,040	41,670
315 CIP Fund - Sidewalk Constr. In-Lieu Fund	94,282	1,082	-	-	-	-	-	-	-	95,364
317 CIP Fund - Street maintenance & Rehabilitation	252,094	6,824,914	500,000	-	-	(7,300,000)	-	-	-	277,008
319 Wharf Tenant Capital Improvement Contrib	86,943	910	-	-	-	-	-	-	-	87,853
331 SC Street Improvements - Harvey West	8,011	75	-	-	-	-	-	-	-	8,086
Total Capital Improvement Projects	(7,848,229)	8,832,245	3,955,807	(23,189)	23,189	(13,412,425)	(663,703)	-	-	(9,136,305)
Debt Service Funds										
411 General Obligation Bonds Debt Service	1,328,334	485,386	-	-	-	-	(474,652)	-	-	1,339,068
413 Lease Revenue Bonds	472,277	430,584	-	-	-	-	(431,463)	-	-	471,398
411 General Obligation Bonds Debt Service	1,800,610	915,970	-	-	-	-	(906,115)	-	-	1,810,465
Total Governmental Fund Types	14,628,747	106,346,742	5,645,785	(87,623,267)	(968,711)	(13,757,425)	(5,925,841)	(5,650,974)	-	12,715,056
Proprietary Fund Types										
Enterprise Funds										
Water Enterprise (710-719)										
711 Water Fund	(3,147,226)	57,367,270	-	(23,882,376)	(338,500)	(8,810,000)	(1,623,943)	(124,981)	(34,172)	19,406,072
713 Water Rate Stabilization Fund	2,444,178	23,150	-	-	-	-	-	-	-	2,467,328
714 Water 2% for Public Art Fund	302,982	2,830	-	(8,560)	-	-	-	-	34,240	331,492
715 Water Sys Dev Fees Fund	1,723,370	885,000	-	(374,106)	-	(300,000)	(138,609)	-	(68)	1,795,587
Total Water Enterprise	1,323,303	58,278,250	-	(24,265,042)	(338,500)	(9,110,000)	(1,762,552)	(124,981)	-	24,000,478
Wastewater Enterprise (720-729)										
721 Wastewater	11,289,709	23,243,565	-	(15,131,483)	(982,117)	(4,500,000)	(3,691,518)	(55,805)	(14,133)	10,158,218
724 Wastewater - 2% for Public Art	48,080	455	-	(3,533)	-	-	-	-	14,133	59,135
Total Wastewater Enterprise	11,337,790	23,244,020	-	(15,135,016)	(982,117)	(4,500,000)	(3,691,518)	(55,805)	-	10,217,354
Refuse Enterprise (730-739)										
731 Refuse	7,704,052	16,750,646	-	(15,560,085)	(1,194,417)	(90,000)	(1,880,064)	(29,568)	(160,825)	5,539,739
732 Landfill Closure	1,584,068	14,577	-	-	-	-	-	-	45,000	1,643,645
733 Landfill Post Closure Maintenance	4,892,043	45,246	-	-	-	-	-	-	115,000	5,052,289
734 Refuse - 2% for Public Art	34,350	325	-	(206)	-	-	-	-	825	35,294
Total Refuse Enterprise	14,214,513	16,810,794	-	(15,560,291)	(1,194,417)	(90,000)	(1,880,064)	(29,568)	-	12,270,967

Recap of Funds 2016										
	Estimated Beginning Fund Balance	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Capital Outlay	Capital Projects	Debt Service	Transfers Out	Intra-Entity Transfers In/Out	Estimated Ending Fund Balance
Parking Enterprise (740-749)										
741 Parking	1,330,229	4,238,193	-	(3,734,249)	(28,000)	(500,000)	(423,167)	(39,523)	(3,402)	840,081
742 Parking - 2% for Public Art	5,646	53	-	(850)	-	-	-	-	3,402	8,251
Total Parking Enterprise	1,335,875	4,238,246	-	(3,735,099)	(28,000)	(500,000)	(423,167)	(39,523)	-	848,332
Storm Water Enterprise (750-759)										
751 Storm Water	936,319	579,038	-	(519,141)	-	-	(197,387)	(5,563)	-	793,266
752 Storm Water Overlay	1,232,164	341,250	-	(285,689)	-	-	(180,901)	-	(379)	1,106,445
753 Storm Water - 2% for Public Art	15,305	144	-	(97)	-	-	-	-	379	15,731
Total Storm Water Enterprise	2,183,788	920,432	-	(804,927)	-	-	(378,288)	(5,563)	-	1,915,442
Golf Course Enterprise (760-769)										
761 Golf Course	(385,671)	1,440,700	550,000	(1,880,541)	-	(50,000)	(290,156)	-	-	(615,668)
762 Golf Course - 2% for Public Art	3,349	31	-	-	-	-	-	-	-	3,380
Total Golf Course Enterprise	(382,322)	1,440,731	550,000	(1,880,541)	-	(50,000)	(290,156)	-	-	(612,288)
Total Enterprise Funds	30,012,947	104,932,473	550,000	(61,380,916)	(2,543,034)	(14,250,000)	(8,425,745)	(255,440)	-	48,640,285
Internal Service Funds										
811 Equipment Operations	(280,953)	3,400,900	250,000	(3,499,636)	(20,000)	-	-	(12,000)	-	(161,689)
831 Telecommunications Services	-	-	-	-	-	-	-	-	-	-
Self-Insurance										
841 Workers' Compensation	9,228,715	3,709,329	-	(2,998,719)	-	-	-	(154,125)	-	9,785,200
842 Liability Insurance	3,043,336	2,868,290	-	(3,073,286)	-	-	-	(380,000)	-	2,458,340
843 Group Health Insurance	222,749	2,049,766	-	(1,946,483)	-	-	-	-	-	326,032
Subtotal Self-Insurance	12,494,801	8,627,385	-	(8,018,488)	-	-	-	(534,125)	-	12,569,573
851 Internal Investment and Loan Fund	-	-	-	-	-	-	-	-	-	-
Total Internal Service Funds	12,213,848	12,028,285	250,000	(11,518,124)	(20,000)	-	-	(546,125)	-	12,407,884
Total Proprietary Fund Types	42,226,795	116,960,758	800,000	(72,899,040)	(2,563,034)	(14,250,000)	(8,425,745)	(801,565)	-	61,048,169
Total City Funds	56,855,542	223,307,500	6,445,785	(160,522,307)	(3,531,745)	(28,007,425)	(14,351,586)	(6,432,539)	-	73,763,225

Recap of Funds 2015										
	Beginning Fund Balance*	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Capital Outlay	Capital Projects	Debt Service	Transfers Out	Intra-Entity Transfers In/Out	Estimated Ending Fund Balance
Governmental Fund Types										
General Fund (101-199)										
Primary Operating Funds:										
101	General Fund	80,671,755	2,059,900	(74,142,749)	(3,101,903)	-	(2,693,775)	(3,718,872)	-	345,956
	Subtotal	80,671,755	2,059,900	(74,142,749)	(3,101,903)	-	(2,693,775)	(3,718,872)	-	345,956
Reserved and Designated for Special Programs:										
103	Code Enforcement/Civil Penalties	40,000	-	(90,292)	-	-	-	-	-	130,412
104	Municipal Wharf	2,281,500	644,125	(2,831,425)	(64,200)	-	-	-	-	30,000
107	General Plan Update Reserve Fund	1,649,921	-	(1,465,946)	-	-	-	-	-	833,975
108	Green Building Education Resource	258,252	-	(246,679)	-	-	-	-	-	244,243
121	Civic Equip Maintenance/Replacement	39,328	-	(25,000)	-	-	-	-	-	21,599
122	Co-op Retail Management Fund	1,992	-	(216,000)	-	-	-	-	-	(991)
123	Kiosk Maintenance Fund	132,914	-	(122,700)	-	-	-	-	-	43,490
125	Street Tree Fund	56,263	-	(12,000)	-	-	-	-	-	58,310
132	City Emergency Reserve Fund	14,552,331	-	(2,003,394)	-	-	-	(842,914)	-	14,209,750
136	Economic Development Trust	-	780,500	(205,000)	-	-	-	-	-	(62,414)
140	Unemployment Insurance Fund	642,459	-	(7,729)	-	-	-	-	-	854,583
150	Housing In-lieu Program	75,154	-	-	-	-	-	-	-	82,883
151	DeAnza Hardship Fund	269,459	-	-	-	-	-	-	-	271,760
161	Contributions and Donations	81,711	-	-	-	-	-	-	-	87,329
162	Contributions and Donations-Parks & Rec	257,627	105,000	(40,500)	-	-	-	-	-	337,994
	Total Reserved and Designated	18,198,116	1,529,625	(7,258,936)	(64,200)	-	-	(842,914)	-	17,142,924
	General Fund without Public Trust	19,469,715	3,589,525	(81,401,685)	(3,166,103)	-	(2,693,775)	(4,561,786)	-	17,488,879
130	City Public Trust Fund	2,336,790	-	-	-	-	-	(2,015,000)	-	782,543
	Total General Fund	21,806,506	3,589,525	(81,401,685)	(3,166,103)	-	(2,693,775)	(6,576,786)	-	18,271,423
Special Revenue Funds										
Police Special Revenue (210-219):										
211	SLESF	(49,279)	-	(112,185)	-	-	-	-	-	(51,464)
212	Traffic Offender Fund	158,798	-	17,977	-	-	-	-	-	176,775
214	Police Asset Seizure Fund	151,555	-	-	-	-	-	-	-	153,707
216	Asset Seizure/Youth Crime Prevention Fund (New)	3,097	-	-	-	-	-	-	-	3,097
	Total Special Police Revenue	264,171	-	(112,185)	-	-	-	-	-	282,115
State Highway (220-222):										
221	Gasoline Tax Fund	2,474,102	5,573,071	(879,038)	-	(26,222,738)	(25,000)	(1,494,117)	-	(3,485,201)
222	Traffic Congestion Relief Fund	131,073	-	-	-	-	-	-	-	132,219
	Total State Highway	2,605,174	5,573,071	(879,038)	-	(26,222,738)	(25,000)	(1,494,117)	-	(3,352,983)
Traffic Impact Fee Funds (225-226)										
225	Traffic Impact Fee-Beach/SOLA Fund	104,859	-	-	-	-	-	-	-	105,756
226	Traffic Impact Fee-Citywide Fund	4,343,608	-	(45,739)	-	-	-	(4,173,808)	-	1,461,661
	Traffic Impact Fee Funds	4,448,467	-	(45,739)	-	-	-	(4,173,808)	-	1,567,417
Clean River, Beaches Fund (235)										
235	Clean River, Beaches	1,088,121	-	(993,227)	(100,705)	(1,152,561)	-	-	-	424,351
	Total Clean River, Beaches	1,088,121	-	(993,227)	(100,705)	(1,152,561)	-	-	-	424,351

Recap of Funds 2015										
	Beginning Fund Balance*	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Capital Outlay	Capital Projects	Debt Service	Transfers Out	Intra-Entity Transfers In/Out	Estimated Ending Fund Balance
Parks and Recreation (240-249):										
241	503,099	-	-	-	-	-	-	(292,483)	-	210,616
242	252,170	-	-	-	-	-	-	(538,125)	-	(285,955)
243	342,124	-	-	-	-	-	-	(270,906)	-	71,218
244	102,232	-	-	-	-	-	-	(90,000)	-	12,232
249	307,632	288,688	-	-	-	-	-	(307,877)	-	288,443
Total Parks and Recreation	1,507,257	288,688	-	-	-	-	-	(1,499,391)	-	296,554
Housing & Community Development (250-279):										
HOME (251-253)										
251	335,885	6,758	-	-	-	-	-	-	-	342,643
252	176,793	1,546	-	-	-	-	-	-	-	178,339
253	228,305	215,000	-	(202,600)	-	-	-	-	-	240,705
Subtotal HOME	740,983	223,304	-	(202,600)	-	-	-	-	-	761,687
CDBG (261-266)										
261	296,354	1,146,083	-	(491,083)	-	-	-	(655,000)	-	296,354
Subtotal CDBG	296,354	1,146,083	-	(491,083)	-	-	-	(655,000)	-	296,354
Other Housing Funds (271-279):										
272	433,045	5,193	-	(118,000)	-	-	-	-	-	320,238
273	109,773	960	-	-	-	-	-	-	-	110,733
275	62,458	546	-	-	-	-	-	-	-	63,004
279	1,732,450	202,280	-	(41,000)	(258,258)	-	-	-	-	1,635,472
Subtotal Other Housing	2,337,725	208,979	-	(159,000)	(258,258)	-	-	-	-	2,129,446
Total Housing & Community Development	3,375,062	1,578,366	-	(852,683)	(258,258)	-	-	(655,000)	-	3,187,487
Other Special Revenue Funds (291):										
291	1	701,164	-	(701,164)	-	-	-	-	-	1
Total Other Special Revenue Funds	1	701,164	-	(701,164)	-	-	-	-	-	1
Total Special Revenue Funds	13,288,254	22,709,232	5,573,071	(3,584,036)	(358,963)	(27,375,299)	(25,000)	(7,822,316)	-	2,404,943
Capital Projects Funds										
Capital Improvement Projects (310-319)										
311	2,498,831	9,447,243	3,811,615	(29,297)	29,297	(22,981,071)	(677,863)	(399,263)	(17,399)	(8,317,907)
313	(11,824)	288	22,486	-	-	-	-	-	17,399	28,349
315	113,302	980	-	-	-	-	-	(20,000)	-	94,282
317	2,740,566	9,529,196	2,479,619	-	-	(13,897,287)	-	(600,000)	-	252,094
319	85,985	958	-	-	-	-	-	-	-	86,943
331	7,942	69	-	-	-	-	-	-	-	8,011
Total Capital Improvement Projects	5,434,801	18,978,734	6,313,720	(29,297)	29,297	(36,878,358)	(677,863)	(1,019,263)	-	(7,848,229)
Debt Service Funds										
411	1,319,782	477,129	-	-	-	-	(468,577)	-	-	1,328,334
413	469,072	430,828	-	-	-	-	(427,623)	-	-	472,277
411. General Obligation Bonds Debt Service	1,788,853	907,957	-	-	-	-	(896,200)	-	-	1,800,610
Total Governmental Fund Types	42,318,414	129,309,664	15,476,316	(85,015,018)	(3,495,769)	(64,253,657)	(4,292,838)	(15,418,365)	-	14,628,747
Proprietary Fund Types										
Enterprise Funds										
Water Enterprise (710-719)										
711	13,533,848	26,205,612	-	(23,131,645)	(486,274)	(18,164,348)	(798,990)	(240,386)	(65,043)	(3,147,226)
713	2,422,985	21,193	-	-	-	-	-	-	-	2,444,178
714	250,370	2,685	-	(16,642)	-	-	-	-	66,569	302,982

Recap of Funds 2015										
	Beginning Fund Balance*	Projected Revenues & Other Sources	Transfers In	Operating Expenditures	Capital Outlay	Capital Projects	Debt Service	Transfers Out	Intra-Entity Transfers In/Out	Estimated Ending Fund Balance
715 Water Sys. Dev Fees Fund	3,893,301	1,095,007	-	(422,256)	-	(2,641,408)	(199,748)	-	(1,526)	1,723,370
Total Water Enterprise	20,100,503	27,324,497	-	(23,570,543)	(486,274)	(20,805,756)	(998,738)	(240,386)	-	1,323,303
Wastewater Enterprise (720-729)										
721 Wastewater	14,079,537	21,435,553	-	(14,170,939)	(954,215)	(5,256,533)	(3,774,247)	(53,885)	(15,562)	11,289,709
724 Wastewater - 2% for Public Art	35,963	445	-	(3,890)	-	-	-	-	15,562	48,080
Total Wastewater Enterprise	14,115,501	21,435,998	-	(14,174,829)	(954,215)	(5,256,533)	(3,774,247)	(53,885)	-	11,337,790
Refuse Enterprise (730-739)										
731 Refuse	12,217,404	18,366,240	-	(14,283,769)	(3,429,502)	(2,910,570)	(2,066,712)	(28,125)	(160,914)	7,704,052
732 Landfill Closure	1,525,598	13,470	-	-	-	-	-	-	45,000	1,584,068
733 Landfill Post Closure Maintenance	4,735,234	41,809	-	-	-	-	-	-	115,000	4,892,043
734 Refuse - 2% for Public Art	33,365	299	-	(228)	-	-	-	-	914	34,350
Total Refuse Enterprise	18,511,601	18,421,818	-	(14,283,997)	(3,429,502)	(2,910,570)	(2,066,712)	(28,125)	-	14,214,513
Parking Enterprise (740-749)										
741 Parking	2,784,050	5,549,439	-	(3,547,573)	(70,500)	(2,844,006)	(460,779)	(75,831)	(4,571)	1,330,229
742 Parking - 2% for Public Art	2,161	57	-	(1,143)	-	-	-	-	4,571	5,646
Total Parking Enterprise	2,786,211	5,549,496	-	(3,548,716)	(70,500)	(2,844,006)	(460,779)	(75,831)	-	1,335,875
Storm Water Enterprise (750-759)										
751 Storm Water	638,443	578,599	-	(163,983)	-	-	(110,312)	(5,265)	(1,163)	936,319
752 Storm Water Overlay	2,049,076	838,772	-	(161,086)	-	(1,392,332)	(101,099)	-	(1,167)	1,232,164
753 Storm Water - 2% for Public Art	13,421	137	-	(583)	-	-	-	-	2,330	15,305
Total Storm Water Enterprise	2,700,940	1,417,508	-	(325,652)	-	(1,392,332)	(211,411)	(5,265)	-	2,183,788
Golf Course Enterprise (760-769)										
761 Golf Course	(96,594)	1,466,700	727,000	(1,836,142)	(112,000)	(244,480)	(290,155)	-	-	(385,671)
762 Golf Course - 2% for Public Art	3,320	29	-	-	-	-	-	-	-	3,349
Total Golf Course Enterprise	(93,274)	1,466,729	727,000	(1,836,142)	(112,000)	(244,480)	(290,155)	-	-	(382,322)
Total Enterprise Funds	58,121,482	75,616,046	727,000	(57,739,879)	(5,052,491)	(33,453,677)	(7,802,042)	(403,492)	-	30,012,947
Internal Service Funds										
811 Equipment Operations	(117,553)	3,169,659	-	(3,275,586)	(25,000)	-	-	(32,473)	-	(280,953)
Self-Insurance										
841 Workers' Compensation	8,664,217	3,485,280	-	(2,920,782)	-	-	-	-	-	9,228,715
842 Liability Insurance	2,612,086	3,093,887	-	(2,336,137)	-	-	-	(326,500)	-	3,043,336
843 Group Health Insurance	24,577	2,049,766	-	(1,851,594)	-	-	-	-	-	222,749
Subtotal Self-Insurance	11,300,881	8,628,933	-	(7,108,513)	-	-	-	(326,500)	-	12,494,801
851 Internal Investment and Loan Fund	-	-	-	-	-	-	-	-	-	-
Total Internal Service Funds	11,183,328	11,798,592	-	(10,384,099)	(25,000)	-	-	(358,973)	-	12,213,848
Total Proprietary Fund Types	69,304,810	87,414,638	727,000	(68,123,978)	(5,077,491)	(33,453,677)	(7,802,042)	(762,465)	-	42,226,795
Total City Funds	111,623,224	216,724,302	16,203,316	(153,138,996)	(8,573,260)	(97,707,334)	(12,094,880)	(16,180,830)	-	56,855,542

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