

Primary General Fund
Estimated Fund Balance Projections
Fund # 101

Fund Description:

This fund functions as the City's discretionary operating fund and accounts for taxes and other general revenues and expenditures not restricted for specific purposes.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	52,735,219	55,348,505	55,281,554	52,601,898	58,775,023
Services, Supplies, and 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	52,180	2,694,115	2,694,115	2,693,775	4,331,023
Transfers Out & Other Financing Uses	22,361,205	(574,347)	881,515	1,318,872	(1,802,462)
Expenditures Totals:	<u>96,544,527</u>	<u>82,017,171</u>	<u>87,605,628</u>	<u>83,657,299</u>	<u>86,159,435</u>
Revenues					
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, & Misc Revenues	4,903,361	3,432,258	3,484,454	3,946,139	3,583,811
Transfers In & Other Financing Source:	488,709	49,800	2,064,800	2,077,141	33,041
Revenues Totals:	<u>76,543,391</u>	<u>79,692,527</u>	<u>82,394,633</u>	<u>82,731,655</u>	<u>85,245,264</u>
Surplus/(Deficit):	(20,001,136)	(2,324,644)	(5,210,994)	(925,644)	(914,171)
Beginning Fund Balance:		1,191,865	1,191,865	1,191,865	266,221
Ending Fund Balance:		<u><u>(1,132,779)</u></u>	<u><u>(4,019,129)</u></u>	<u><u>266,221</u></u>	<u><u>(647,950)</u></u>

*Sums may have discrepancies due to rounding

Code Enforcement/Civil Penalties

Estimated Fund Balance Projections

Fund # 103

Fund Description:

This fund accounts for penalties assessed for nuisance abatement liens and legal judgments that are used as a revolving fund to finance further code enforcement actions.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	-	72,070	72,070	62,292	78,583
Services, Supplies, and Other Charges	6,139	28,000	24,750	28,000	28,000
Expenditures Totals:	<u>6,139</u>	<u>100,070</u>	<u>96,820</u>	<u>90,292</u>	<u>106,583</u>
Revenues					
Fines and Forfeitures	992	40,000	40,000	40,000	40,000
Revenues Totals:	<u>992</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Surplus/(Deficit):	<u>(5,147)</u>	<u>(60,070)</u>	<u>(56,820)</u>	<u>(50,292)</u>	<u>(66,583)</u>
Beginning Fund Balance:		<u>180,704</u>	<u>180,704</u>	<u>180,704</u>	<u>130,412</u>
Ending Fund Balance:		<u><u>120,634</u></u>	<u><u>123,884</u></u>	<u><u>130,412</u></u>	<u><u>63,829</u></u>

*Sums may have discrepancies due to rounding

Municipal Wharf
Estimated Fund Balance Projections
Fund # 104

Fund Description:

This fund accounts for the revenues and expenditures for the Fire Department's Marine Rescue Program, the Parks and Recreation Department's Wharf Operations, and the Public Works Department's Wharf Gate Operations. In FY 2009, it was combined with the Primary General Fund (#101) due to its annual deficits. The City is required to submit an income and loss statement for the Wharf to the California State Lands Commission each year, and although the City maintains detailed records of the Wharf's revenues and expenditures, the California State Lands Commission has determined it is necessary under Public Resources Code 6306 to keep all transactions in a separate fund. For this reason, this fund has been re-established. It will continue to be subsidized by the Primary General Fund on an annual basis.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	-	2,025,606	2,031,792	2,019,158	2,297,184
Services, Supplies, and Other Charges	-	884,462	934,527	812,267	877,920
Capital Outlay	-	80,200	84,715	64,200	53,700
Expenditures Totals:	-	2,990,268	3,051,034	2,895,625	3,228,804
Revenues					
Charges for Services	-	1,078,500	1,084,686	1,076,500	1,106,500
Fines and Forfeitures	-	5,000	5,000	5,000	5,000
Rents, & Misc Revenues	-	1,150,000	1,161,760	1,200,000	1,250,000
Transfers In & Other Financing Source:	-	756,768	756,768	644,125	788,778
Revenues Totals:	-	2,990,268	3,008,214	2,925,625	3,150,278
Surplus/(Deficit):	-	-	(42,820)	30,000	(78,526)
Beginning Fund Balance:		-	-	-	30,000
Ending Fund Balance:		-	(42,820)	30,000	(48,526)

*Sums may have discrepancies due to rounding

General Plan Update Reserve Fund

Estimated Fund Balance Projections

Fund # 107

Fund Description:

This fund includes revenue collected pursuant to State law for updating and maintenance of the General Plan.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	477,087	846,183	846,183	499,315	905,436
Services, Supplies, and Other Charges	43,720	615,356	772,131	966,631	624,856
Expenditures Totals:	<u>520,807</u>	<u>1,461,539</u>	<u>1,618,314</u>	<u>1,465,946</u>	<u>1,530,292</u>
Revenues					
Charges for Services	499,518	650,000	650,000	650,000	675,000
Revenues Totals:	<u>499,518</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>675,000</u>
Surplus/(Deficit):	(21,289)	(811,539)	(968,314)	(815,946)	(855,292)
Beginning Fund Balance:		<u>1,597,094</u>	<u>1,597,094</u>	<u>1,597,094</u>	<u>781,148</u>
Ending Fund Balance:		<u><u>785,555</u></u>	<u><u>628,780</u></u>	<u><u>781,148</u></u>	<u><u>(74,144)</u></u>

*Sums may have discrepancies due to rounding

Green Bldg Educational Resource Fund

Estimated Fund Balance Projections

Fund # 108

Fund Description:

The green building fund was established as a revolving fund for the purpose of supporting program management and public education for the mandatory compliance of “green building” design and construction processes. Revenues are derived from fees assessed on building permits issued by the City, with the exception of sub-trade permits and permits issued in conjunction with a master permit.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	150,728	225,536	225,536	208,404	250,622
Services, Supplies, and Other Charges	19,855	52,275	52,275	38,275	50,975
Expenditures Totals:	170,582	277,811	277,811	246,679	301,597
Revenues					
Charges for Services	144,350	230,000	230,000	230,000	290,000
Rents, & Misc Revenues	1,954	2,290	2,290	2,670	2,800
Revenues Totals:	146,304	232,290	232,290	232,670	292,800
Surplus/(Deficit):	(24,278)	(45,521)	(45,521)	(14,009)	(8,797)
Beginning Fund Balance:		258,252	258,252	258,252	244,243
Ending Fund Balance:		212,731	212,731	244,243	235,446

*Sums may have discrepancies due to rounding

Civic Equip Maintenance/Replacement

Estimated Fund Balance Projections

Fund # 121

Fund Description:

This fund accounts for a portion of equipment rental charges levied on events held at the Civic Auditorium to be used for repair and replacement of sound and lighting equipment.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	10,286	42,000	42,000	25,000	17,000
Expenditures Totals:	<u>10,286</u>	<u>42,000</u>	<u>42,000</u>	<u>25,000</u>	<u>17,000</u>
Revenues					
Rents, & Misc Revenues	6,633	8,271	8,271	7,271	7,327
Revenues Totals:	<u>6,633</u>	<u>8,271</u>	<u>8,271</u>	<u>7,271</u>	<u>7,327</u>
Surplus/(Deficit):	<u>(3,653)</u>	<u>(33,729)</u>	<u>(33,729)</u>	<u>(17,729)</u>	<u>(9,673)</u>
Beginning Fund Balance:		<u>39,328</u>	<u>39,328</u>	<u>39,328</u>	<u>21,599</u>
Ending Fund Balance:		<u><u>5,599</u></u>	<u><u>5,599</u></u>	<u><u>21,599</u></u>	<u><u>11,926</u></u>

*Sums may have discrepancies due to rounding

Co-op Retail Management

Estimated Fund Balance Projections

Fund # 122

Fund Description:

This fund accounts for all assessments collected from property owners in the CRM district and is administered by the Downtown Management Corporation (DMC). The assessment revenue is utilized by the DMC in contracting for the downtown host program. The downtown host program provides downtown guides whose responsibility it is to provide information to shoppers and pedestrians and to ensure the smooth operation of the downtown business district.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	154,947	216,000	216,000	216,000	216,000
Expenditures Totals:	<u>154,947</u>	<u>216,000</u>	<u>216,000</u>	<u>216,000</u>	<u>216,000</u>
Revenues					
Taxes	154,054	216,000	216,000	212,887	216,000
Rents, & Misc Revenues	149	203	203	130	302
Revenues Totals:	<u>154,203</u>	<u>216,203</u>	<u>216,203</u>	<u>213,017</u>	<u>216,302</u>
Surplus/(Deficit):	(744)	203	203	(2,983)	302
Beginning Fund Balance:		<u>1,785</u>	<u>1,785</u>	<u>1,785</u>	<u>(1,198)</u>
Ending Fund Balance:		<u><u>1,988</u></u>	<u><u>1,988</u></u>	<u><u>(1,198)</u></u>	<u><u>(896)</u></u>

*Sums may have discrepancies due to rounding

Kiosk Maintenance
Estimated Fund Balance Projections
Fund # 123

Fund Description:

This fund accounts for the rental income from the kiosks and café extensions on Pacific Avenue. The rental income is used to pay for periodic maintenance and utilities.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	26,285	32,700	122,700	122,700	32,700
Expenditures Totals:	<u>26,285</u>	<u>32,700</u>	<u>122,700</u>	<u>122,700</u>	<u>32,700</u>
Revenues					
Charges for Services	16,934	16,700	16,700	18,477	16,700
Fines and Forfeitures	831	-	-	472	-
Rents, & Misc Revenues	17,735	14,079	14,079	14,327	14,321
Revenues Totals:	<u>35,499</u>	<u>30,779</u>	<u>30,779</u>	<u>33,276</u>	<u>31,021</u>
Surplus/(Deficit):	9,214	(1,921)	(91,921)	(89,424)	(1,679)
Beginning Fund Balance:		<u>132,914</u>	<u>132,914</u>	<u>132,914</u>	<u>43,490</u>
Ending Fund Balance:		<u><u>130,993</u></u>	<u><u>40,993</u></u>	<u><u>43,490</u></u>	<u><u>41,811</u></u>

*Sums may have discrepancies due to rounding

Street Tree Fund
Estimated Fund Balance Projections
Fund # 125

Fund Description:

This fund accounts for civil penalties assessed pursuant to the Heritage Tree Ordinance, donations, contributions, and other fund raising activities and is used for the acquisition and planting of trees.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	5,895	20,000	20,000	12,000	12,000
Expenditures Totals:	<u>5,895</u>	<u>20,000</u>	<u>20,000</u>	<u>12,000</u>	<u>12,000</u>
Revenues					
Charges for Services	19,380	10,000	10,000	8,000	10,000
Fines and Forfeitures	6,000	5,000	5,000	5,000	5,000
Rents, & Misc Revenues	830	918	918	1,047	1,207
Revenues Totals:	<u>26,210</u>	<u>15,918</u>	<u>15,918</u>	<u>14,047</u>	<u>16,207</u>
Surplus/(Deficit):	20,315	(4,082)	(4,082)	2,047	4,207
Beginning Fund Balance:		56,263	56,263	56,263	58,310
Ending Fund Balance:		<u><u>52,181</u></u>	<u><u>52,181</u></u>	<u><u>58,310</u></u>	<u><u>62,517</u></u>

*Sums may have discrepancies due to rounding

City Public Trust Fund
Estimated Fund Balance Projections
Fund # 130

Fund Description:

This fund accounts for the proceeds from the sale of city owned land. This fund was established by City Council policy where the principal is to be preserved and maintained as part of a program to meet the extensive capital improvement needs of the City. Principal can be used to leverage a substantial contribution of funds from a source other than the General Fund to complete an unfunded capital project of high priority. Interest earnings from the Trust Fund may be used on an annual basis, may be accumulated from year to year to fund objectives that require such accumulations, may be utilized to retire indebtedness to accomplish larger objectives, or may be used in combinations of those alternatives.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	14,100	14,100	-	-
Transfers Out & Other Financing Uses	-	-	2,015,000	2,015,000	-
Expenditures Totals:	-	14,100	2,029,100	2,015,000	-
Revenues					
Rents, & Misc Revenues	127,207	13,887	13,887	22,083	23,087
Transfers In & Other Financing Source:	601,031	438,674	438,674	438,670	438,670
Revenues Totals:	728,238	452,561	452,561	460,753	461,757
Surplus/(Deficit):	728,238	438,461	(1,576,539)	(1,554,247)	461,757
Beginning Fund Balance:		2,336,790	2,336,790	2,336,790	782,543
Ending Fund Balance:		2,775,251	760,251	782,543	1,244,300

*Sums may have discrepancies due to rounding

City Stabilization Reserve
Estimated Fund Balance Projections
Fund # 132

Fund Description:

This fund accounts for the City's General Fund stabilization arrangements as established by the City Council on June 11, 2013. The portion attributed to the two-month operating balance could be used to temporarily offset significant revenue declines, to temporary offset cash flow needs or for urgent facility costs to preserve safety or operations. The portion for the unfunded obligation reserve could be used to pay down internal loans, pension obligation bonds or offset post-employment health care obligations.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	-	2,003,394	-
Expenditures Totals:	-	-	-	2,003,394	-
Revenues					
Rents, & Misc Revenues	-	-	-	1,660,813	1,684,994
Transfers In & Other Financing Source:	14,552,331	-	-	-	-
Revenues Totals:	14,552,331	-	-	1,660,813	1,684,994
Surplus/(Deficit):	14,552,331	-	-	(342,581)	1,684,994
Beginning Fund Balance:		14,552,331	14,552,331	14,552,331	14,209,750
Ending Fund Balance:		14,552,331	14,552,331	14,209,750	15,894,744

*Sums may have discrepancies due to rounding

Economic Development Trust Fund

Estimated Fund Balance Projections

Fund # 136

Fund Description:

The purpose of this fund is to formally establish and designate a dedicated, transparent and stable funding source to carry out economic development programs, projects and initiatives of the City. The fund would accumulate two types of revenue: residual deposits of property tax distributions accumulated from the former Redevelopment Project areas previously received by the Redevelopment Agency, and deposits of net revenue from the 2013 Transient Occupancy Tax increase of 1% approved for economic development purposes. The fund would be restricted to economic development purposes including major projects and economic development initiatives approved by the City Council.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	-	-	20,000
Transfers Out & Other Financing Uses	-	842,914	842,914	842,914	1,150,000
Expenditures Totals:	-	842,914	842,914	842,914	1,170,000
Revenues					
Transfers In & Other Financing Source:	-	780,500	780,500	780,500	842,900
Revenues Totals:	-	780,500	780,500	780,500	842,900
Surplus/(Deficit):	-	(62,414)	(62,414)	(62,414)	(327,100)
Beginning Fund Balance:		-	-	-	(62,414)
Ending Fund Balance:		(62,414)	(62,414)	(62,414)	(389,514)

*Sums may have discrepancies due to rounding

Unemployment Insurance
Estimated Fund Balance Projections
Fund # 140

Fund Description:

This fund accounts for self-funded direct reimbursements to the state unemployment program for benefits paid to eligible displaced workers.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	106,575	205,000	205,000	205,000	205,000
Expenditures Totals:	<u>106,575</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>
Revenues					
Charges for Services	356,723	379,733	379,733	417,124	457,794
Revenues Totals:	<u>356,723</u>	<u>379,733</u>	<u>379,733</u>	<u>417,124</u>	<u>457,794</u>
Surplus/(Deficit):	250,148	174,733	174,733	212,124	252,794
Beginning Fund Balance:		642,459	642,459	642,459	854,583
Ending Fund Balance:		<u><u>817,192</u></u>	<u><u>817,192</u></u>	<u><u>854,583</u></u>	<u><u>1,107,377</u></u>

*Sums may have discrepancies due to rounding

Housing In-lieu Program
Estimated Fund Balance Projections
Fund # 150

Fund Description:

This fund was established to account for revenues collected by developers that qualify and have opted to pay a fee “in-lieu” of constructing inclusionary housing units as required by the City’s affordable housing provisions. The monies collected and all earnings from investment of the monies are used within a reasonable amount of time to assist in the construction of new lower income units with long-term affordability restrictions, including required administrative support.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	47	38	38	7,729	45
Revenues Totals:	<u>47</u>	<u>38</u>	<u>38</u>	<u>7,729</u>	<u>45</u>
Surplus/(Deficit):	47	38	38	7,729	45
Beginning Fund Balance:		75,154	75,154	75,154	82,883
Ending Fund Balance:		<u><u>75,192</u></u>	<u><u>75,192</u></u>	<u><u>82,883</u></u>	<u><u>82,928</u></u>

*Sums may have discrepancies due to rounding

DeAnza Hardship Fund
Estimated Fund Balance Projections
Fund # 151

Fund Description:

This fund was established pursuant to a settlement agreement involving Manufactured Home Communities, Incorporated (MHC, Inc.) and DeAnza Santa Cruz Mobile Estates homeowners. Revenues include one-time contributions from Manufactured Home Communities, Inc. and the City Public Trust, which can be used to defray any qualifying hardship of homeowners subject to certain restrictions.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	1,068	-	-	2,301	2,551
Revenues Totals:	<u>1,068</u>	<u>-</u>	<u>-</u>	<u>2,301</u>	<u>2,551</u>
Surplus/(Deficit):	1,068	-	-	2,301	2,551
Beginning Fund Balance:		269,459	269,459	269,459	271,760
Ending Fund Balance:		<u><u>269,459</u></u>	<u><u>269,459</u></u>	<u><u>271,760</u></u>	<u><u>274,311</u></u>

*Sums may have discrepancies due to rounding

Contributions and Donations - General

Estimated Fund Balance Projections

Fund # 161

Fund Description:

The General Contributions and Donations fund accounts for donations and contributions to General Fund activities other than those in the Parks and Recreation Department.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	25,462	465	465	5,618	3,811
Revenues Totals:	<u>25,462</u>	<u>465</u>	<u>465</u>	<u>5,618</u>	<u>3,811</u>
Surplus/(Deficit):	25,462	465	465	5,618	3,811
Beginning Fund Balance:		81,711	81,711	81,711	87,329
Ending Fund Balance:		<u><u>82,176</u></u>	<u><u>82,176</u></u>	<u><u>87,329</u></u>	<u><u>91,140</u></u>

*Sums may have discrepancies due to rounding

Contributions and Donations - Parks & Recreation

Estimated Fund Balance Projections

Fund # 162

Fund Description:

This fund accounts for donations and contributions to parks and recreation activities.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	93,044	69,500	69,500	40,500	35,000
Expenditures Totals:	93,044	69,500	69,500	40,500	35,000
Revenues					
Rents, & Misc Revenues	67,082	42,739	42,739	15,867	16,111
Transfers In & Other Financing Source:	35,000	105,000	105,000	105,000	35,000
Revenues Totals:	102,082	147,739	147,739	120,867	51,111
Surplus/(Deficit):	9,038	78,239	78,239	80,367	16,111
Beginning Fund Balance:		257,627	257,627	257,627	337,994
Ending Fund Balance:		335,866	335,866	337,994	354,105

*Sums may have discrepancies due to rounding

Supplemental Law Enforcement Services

Estimated Fund Balance Projections

Fund # 211

Fund Description:

This fund was established to account for grant funding pursuant to the Supplemental Law Enforcement Grant Program established by the State of California. This program distributes grant funding to counties who in turn distribute funds to a variety of local entities based upon a formula specified in the enacting legislation. All local government entities receiving money from this grant are required to use these funds for “front line law enforcement” activities and are required to annually report revenue and expenditure detail to the county’s Supplemental Law Enforcement Oversight Committee (SLEOC).

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	229,590	110,000	110,000	112,185	110,000
Expenditures Totals:	229,590	110,000	110,000	112,185	110,000
Revenues					
Grants	101,770	110,000	110,000	110,000	110,000
Rents, & Misc Revenues	(175)	100	100	-	-
Revenues Totals:	101,596	110,100	110,100	110,000	110,000
Surplus/(Deficit):	(127,995)	100	100	(2,185)	-
Beginning Fund Balance:		(57,509)	(57,509)	(57,509)	(59,694)
Ending Fund Balance:		(57,409)	(57,409)	(59,694)	(59,694)

*Sums may have discrepancies due to rounding

Traffic Offender
Estimated Fund Balance Projections
Fund # 212

Fund Description:

This fund accounts for receipt of private property vehicle towing fees and traffic offender fees, which are used to fund a police sergeant position that oversees traffic enforcement and other activities to improve traffic safety.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Charges for Services	25,334	20,000	20,000	16,500	16,500
Rents, & Misc Revenues	1,036	1,121	1,121	1,477	1,539
Revenues Totals:	<u>26,370</u>	<u>21,121</u>	<u>21,121</u>	<u>17,977</u>	<u>18,039</u>
Surplus/(Deficit):	26,370	21,121	21,121	17,977	18,039
Beginning Fund Balance:		158,798	158,798	158,798	176,775
Ending Fund Balance:		<u>179,919</u>	<u>179,919</u>	<u>176,775</u>	<u>194,814</u>

*Sums may have discrepancies due to rounding

Police Asset Seizure
Estimated Fund Balance Projections
Fund # 214

Fund Description:

This fund accounts for assets confiscated by police officers as a result of arrests in violation of narcotics laws. After adjudication, cash and property, which were seized, are returned to the arresting law enforcement agency. State legislation mandates that these funds not be used to supplement normal operating expenses but should be used for special purchases and projects associated with law enforcement.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Fines and Forfeitures	33,536	1,000	1,000	-	-
Rents, & Misc Revenues	1,106	1,463	1,463	2,152	2,141
Revenues Totals:	<u>34,641</u>	<u>2,463</u>	<u>2,463</u>	<u>2,152</u>	<u>2,141</u>
Surplus/(Deficit):	34,641	2,463	2,463	2,152	2,141
Beginning Fund Balance:		95,514	95,514	95,514	97,666
Ending Fund Balance:		<u><u>97,977</u></u>	<u><u>97,977</u></u>	<u><u>97,666</u></u>	<u><u>99,807</u></u>

*Sums may have discrepancies due to rounding

Gasoline Tax

Estimated Fund Balance Projections

Fund # 221

Fund Description:

This fund accounts for the City's apportionment of the State excise tax on gasoline and other related grants or receipts that are combined with the gasoline tax subvention and are restricted for the planning, construction and maintenance of streets and roads.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	152,725	168,650	168,650	153,291	160,124
Services, Supplies, and 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
Transfers Out & Other Financing Uses	-	500,000	1,494,117	1,494,117	800,000
Expenditures Totals:	2,886,915	5,010,552	28,737,000	28,620,893	2,052,267
Revenues					
Grants	3,813,279	3,341,951	17,231,357	17,066,655	1,374,370
Rents, & Misc Revenues	46,164	9,542	9,542	21,864	20,234
Transfers In & Other Financing Source:	81,494	790,000	6,173,072	5,573,071	150,000
Revenues Totals:	3,940,937	4,141,493	23,413,972	22,661,590	1,544,604
Surplus/(Deficit):	1,054,022	(869,059)	(5,323,028)	(5,959,303)	(507,663)
Beginning Fund Balance:		1,886,996	1,886,996	1,886,996	(4,072,307)
Ending Fund Balance:		1,017,937	(3,436,032)	(4,072,307)	(4,579,970)

*Sums may have discrepancies due to rounding

Traffic Congestion Relief
Estimated Fund Balance Projections
Fund # 222

Fund Description:

This fund accounts for a subvention of the State sales tax on gasoline restricted for street and highway maintenance, rehabilitation, and reconstruction of necessary associated facilities such as drainage and traffic control devices.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	923	1,059	1,059	1,146	1,252
Revenues Totals:	<u>923</u>	<u>1,059</u>	<u>1,059</u>	<u>1,146</u>	<u>1,252</u>
Surplus/(Deficit):	923	1,059	1,059	1,146	1,252
Beginning Fund Balance:		131,073	131,073	131,073	132,219
Ending Fund Balance:		<u><u>132,132</u></u>	<u><u>132,132</u></u>	<u><u>132,219</u></u>	<u><u>133,471</u></u>

*Sums may have discrepancies due to rounding

Traffic Impact Fee-Beach/South of Laurel

Estimated Fund Balance Projections

Fund # 225

Fund Description:

This fund was established to fund a specific list of transportation improvement projects that address cumulative traffic impacts from private development. The project area matches the Beach and South of Laurel Area Plan and is in addition to the Traffic Impact Fee – Citywide. Funds are dedicated to the planning, design, administration, right-of-way acquisition, and construction of the identified improvement projects. Fifteen percent (15%) of the traffic impact fee collected is dedicated to alternative transportation projects.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	719	825	825	897	979
Revenues Totals:	<u>719</u>	<u>825</u>	<u>825</u>	<u>897</u>	<u>979</u>
Surplus/(Deficit):	719	825	825	897	979
Beginning Fund Balance:		<u>104,859</u>	<u>104,859</u>	<u>104,859</u>	<u>105,756</u>
Ending Fund Balance:		<u><u>105,684</u></u>	<u><u>105,684</u></u>	<u><u>105,756</u></u>	<u><u>106,735</u></u>

*Sums may have discrepancies due to rounding

Traffic Impact Fee-Citywide Fund

Estimated Fund Balance Projections

Fund # 226

Fund Description:

This fund was established to fund a specific list of transportation improvement projects that address cumulative traffic impacts from private development citywide. The project area matches the city limits inclusive of the Beach and South of Laurel Area Plan. Funds are dedicated to the planning, design, administration, right-of-way acquisition, and construction of the identified improvement projects. Fifteen percent (15%) of the traffic impact fee collected is dedicated to alternative transportation projects.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	37,380	47,713	47,713	45,739	52,182
Services, Supplies, and Other Charges	5	-	-	-	-
Transfers Out & Other Financing Uses	1,080,757	640,000	4,773,810	4,173,808	-
Expenditures Totals:	<u>1,118,142</u>	<u>687,713</u>	<u>4,821,523</u>	<u>4,219,547</u>	<u>52,182</u>
Revenues					
Rents, & Misc Revenues	196,226	442,676	442,676	1,337,600	542,945
Revenues Totals:	<u>196,226</u>	<u>442,676</u>	<u>442,676</u>	<u>1,337,600</u>	<u>542,945</u>
Surplus/(Deficit):	<u>(921,916)</u>	<u>(245,037)</u>	<u>(4,378,847)</u>	<u>(2,881,947)</u>	<u>490,763</u>
Beginning Fund Balance:		4,343,608	4,343,608	4,343,608	1,461,661
Ending Fund Balance:		<u>4,098,571</u>	<u>(35,239)</u>	<u>1,461,661</u>	<u>1,952,424</u>

*Sums may have discrepancies due to rounding

Clean River, Beaches & Ocean Tax Fund

Estimated Fund Balance Projections

Fund # 235

Fund Description:

This fund receives revenues from a city-wide special tax used exclusively to prevent and reduce water pollution, and for the protection of watersheds and water quality. Funding provides for capital improvements, environmental restoration and upgrades to storm water collection, conveyance, management and treatment of systems, and implementation of storm water best management practices. It also provides for public education and outreach activities to prevent and reduce water pollution.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	156,800	233,291	233,291	249,287	288,835
Services, Supplies, and Other Charges	465,937	702,269	741,052	743,940	530,962
Capital Outlay	28,234	-	1,253,266	1,253,266	100,000
Expenditures Totals:	650,970	935,560	2,227,609	2,246,493	919,797
Revenues					
Taxes	625,544	625,945	625,945	628,444	628,444
Grants	-	-	946,590	946,590	-
Rents, & Misc Revenues	7,641	8,407	8,407	7,689	9,754
Revenues Totals:	633,185	634,352	1,580,942	1,582,723	638,198
Surplus/(Deficit):	(17,786)	(301,208)	(646,667)	(663,770)	(281,599)
Beginning Fund Balance:		1,088,121	1,088,121	1,088,121	424,351
Ending Fund Balance:		786,913	441,454	424,351	142,752

*Sums may have discrepancies due to rounding

Northwest Quadrant - Parks & Rec Fee

Estimated Fund Balance Projections

Fund # 241

Fund Description:

These funds were established pursuant to the Quimby Act which authorized the City Council to require developers of new subdivisions to dedicate land for park development or pay fees in-lieu of park dedication which are restricted to park or recreational purposes. Fees can only be expended in the same quadrant of the City in which it was collected.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	189,512	126,000	355,645	292,483	170,000
Expenditures Totals:	<u>189,512</u>	<u>126,000</u>	<u>355,645</u>	<u>292,483</u>	<u>170,000</u>
Revenues					
Charges for Services	32,376	-	-	-	-
Revenues Totals:	<u>32,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit):	<u>(157,136)</u>	<u>(126,000)</u>	<u>(355,645)</u>	<u>(292,483)</u>	<u>(170,000)</u>
Beginning Fund Balance:		<u>503,099</u>	<u>503,099</u>	<u>503,099</u>	<u>210,616</u>
Ending Fund Balance:		<u>377,099</u>	<u>147,454</u>	<u>210,616</u>	<u>40,616</u>

*Sums may have discrepancies due to rounding

Southwest Quadrant - Parks & Rec Fee

Estimated Fund Balance Projections

Fund # 242

Fund Description:

These funds were established pursuant to the Quimby Act which authorized the City Council to require developers of new subdivisions to dedicate land for park development or pay fees in-lieu of park dedication which are restricted to park or recreational purposes. Fees can only be expended in the same quadrant of the City in which it was collected.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	148,264	245,500	538,125	538,125	98,000
Expenditures Totals:	148,264	245,500	538,125	538,125	98,000
Revenues					
Charges for Services	41,616	66,000	66,000	-	-
Revenues Totals:	41,616	66,000	66,000	-	-
Surplus/(Deficit):	(106,648)	(179,500)	(472,125)	(538,125)	(98,000)
Beginning Fund Balance:		252,170	252,170	252,170	(285,955)
Ending Fund Balance:		72,670	(219,955)	(285,955)	(383,955)

*Sums may have discrepancies due to rounding

Northeast Quadrant - Parks & Rec Fee

Estimated Fund Balance Projections

Fund # 243

Fund Description:

These funds were established pursuant to the Quimby Act which authorized the City Council to require developers of new subdivisions to dedicate land for park development or pay fees in-lieu of park dedication which are restricted to park or recreational purposes. Fees can only be expended in the same quadrant of the City in which it was collected.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	42,260	50,000	270,905	270,906	58,000
Expenditures Totals:	<u>42,260</u>	<u>50,000</u>	<u>270,905</u>	<u>270,906</u>	<u>58,000</u>
Revenues					
Charges for Services	70,791	-	-	-	-
Revenues Totals:	<u>70,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit):	<u>28,531</u>	<u>(50,000)</u>	<u>(270,905)</u>	<u>(270,906)</u>	<u>(58,000)</u>
Beginning Fund Balance:		<u>342,124</u>	<u>342,124</u>	<u>342,124</u>	<u>71,218</u>
Ending Fund Balance:		<u><u>292,124</u></u>	<u><u>71,219</u></u>	<u><u>71,218</u></u>	<u><u>13,218</u></u>

*Sums may have discrepancies due to rounding

Southeast Quadrant - Parks & Rec Fee

Estimated Fund Balance Projections

Fund # 244

Fund Description:

These funds were established pursuant to the Quimby Act which authorized the City Council to require developers of new subdivisions to dedicate land for park development or pay fees in-lieu of park dedication which are restricted to park or recreational purposes. Fees can only be expended in the same quadrant of the City in which it was collected.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	-	65,000	90,000	90,000	35,000
Expenditures Totals:	-	65,000	90,000	90,000	35,000
Revenues					
Charges for Services	6,312	19,308	19,308	-	-
Revenues Totals:	6,312	19,308	19,308	-	-
Surplus/(Deficit):	6,312	(45,692)	(70,692)	(90,000)	(35,000)
Beginning Fund Balance:		102,232	102,232	102,232	12,232
Ending Fund Balance:		56,540	31,540	12,232	(22,768)

*Sums may have discrepancies due to rounding

Parks & Recreation Tax Combined Fund

Estimated Fund Balance Projections

Fund # 249

Fund Description:

This fund was established to account for special taxes collected on the construction of new or remodeled residential dwellings, which are designated 50% for greenbelt purposes and 50% for parks and recreation facilities.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	158,639	278,000	307,877	307,877	405,000
Expenditures Totals:	158,639	278,000	307,877	307,877	405,000
Revenues					
Taxes	285,743	285,000	285,000	285,000	743,499
Rents, & Misc Revenues	2,067	1,735	1,735	3,688	3,618
Revenues Totals:	287,810	286,735	286,735	288,688	747,117
Surplus/(Deficit):	129,171	8,735	(21,142)	(19,189)	342,117
Beginning Fund Balance:		307,632	307,632	307,632	288,443
Ending Fund Balance:		316,367	286,490	288,443	630,560

*Sums may have discrepancies due to rounding

HOME Rehabilitation Projects

Estimated Fund Balance Projections

Fund # 251

Fund Description:

This fund accounts for loans made to homeowners for HOME rehabilitation projects using State HUD grant revenues.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	25,744	3,336	3,336	3,596	3,698
Transfers In & Other Financing Source:	24,799	5,000	5,000	3,162	5,000
Revenues Totals:	<u>50,542</u>	<u>8,336</u>	<u>8,336</u>	<u>6,758</u>	<u>8,698</u>
Surplus/(Deficit):	50,542	8,336	8,336	6,758	8,698
Beginning Fund Balance:		335,885	335,885	335,885	342,643
Ending Fund Balance:		<u><u>344,221</u></u>	<u><u>344,221</u></u>	<u><u>342,643</u></u>	<u><u>351,341</u></u>

*Sums may have discrepancies due to rounding

HOME Acquisition Projects

Estimated Fund Balance Projections

Fund # 252

Fund Description:

This fund accounts for loans made to homeowners for HOME acquisition projects using State HUD grant revenues.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	32,696	1,275	1,275	1,546	1,689
Transfers In & Other Financing Source:	25,000	-	-	-	-
Revenues Totals:	<u>57,696</u>	<u>1,275</u>	<u>1,275</u>	<u>1,546</u>	<u>1,689</u>
Surplus/(Deficit):	57,696	1,275	1,275	1,546	1,689
Beginning Fund Balance:		176,793	176,793	176,793	178,339
Ending Fund Balance:		<u><u>178,068</u></u>	<u><u>178,068</u></u>	<u><u>178,339</u></u>	<u><u>180,028</u></u>

*Sums may have discrepancies due to rounding

HOME Investment Partnership

Estimated Fund Balance Projections

Fund # 253

Fund Description:

This fund accounts for federal monies received under the Home Investment Partnership Program grant which are restricted for affordable housing production and include activities such as new construction or rehabilitation of affordable housing, tenant based rental assistance, first-time homebuyer assistance, and relocation assistance.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	782,575	428,650	1,325,227	202,600	255,537
Expenditures Totals:	<u>782,575</u>	<u>428,650</u>	<u>1,325,227</u>	<u>202,600</u>	<u>255,537</u>
Revenues					
Grants	734,266	425,000	1,238,650	215,000	241,735
Rents, & Misc Revenues	(304)	-	-	-	-
Revenues Totals:	<u>733,962</u>	<u>425,000</u>	<u>1,238,650</u>	<u>215,000</u>	<u>241,735</u>
Surplus/(Deficit):	<u>(48,614)</u>	<u>(3,650)</u>	<u>(86,577)</u>	<u>12,400</u>	<u>(13,802)</u>
Beginning Fund Balance:		<u>(14,105)</u>	<u>(14,105)</u>	<u>(14,105)</u>	<u>(1,705)</u>
Ending Fund Balance:		<u><u>(17,755)</u></u>	<u><u>(100,682)</u></u>	<u><u>(1,705)</u></u>	<u><u>(15,507)</u></u>

*Sums may have discrepancies due to rounding

Community Development Block Grant

Estimated Fund Balance Projections

Fund # 261

Fund Description:

This fund accounts for federal monies received under the Community Development Block Grant (CDBG) program, which provides grants to promote development of a viable community, including decent housing, a suitable living environment for all citizens, and economic development.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	340,940	432,300	696,800	491,083	357,532
Transfers Out & Other Financing Uses	35,000	255,000	655,000	655,000	217,436
Expenditures Totals:	<u>375,940</u>	<u>687,300</u>	<u>1,351,800</u>	<u>1,146,083</u>	<u>574,968</u>
Revenues					
Grants	365,195	530,000	1,192,800	1,086,944	501,020
Rents, & Misc Revenues	3,038	3,140	3,140	18,430	2,900
Transfers In & Other Financing Source:	5,794	5,860	5,860	40,709	6,000
Revenues Totals:	<u>374,026</u>	<u>539,000</u>	<u>1,201,800</u>	<u>1,146,083</u>	<u>509,920</u>
Surplus/(Deficit):	<u>(1,913)</u>	<u>(148,300)</u>	<u>(150,000)</u>	<u>-</u>	<u>(65,048)</u>
Beginning Fund Balance:		<u>92,713</u>	<u>92,713</u>	<u>92,713</u>	<u>92,713</u>
Ending Fund Balance:		<u>(55,587)</u>	<u>(57,287)</u>	<u>92,713</u>	<u>27,665</u>

*Sums may have discrepancies due to rounding

Red Cross Housing Reconstruction Loan Repayment

Estimated Fund Balance Projections

Fund # 272

Fund Description:

This fund accounts for the principal and interest loan repayments from a grant from the Red Cross made to assist in reconstruction of affordable housing destroyed by the 1989 Loma Prieta earthquake. These funds are used to provide assistance to disaster victims and low income households in the Beach Flats and Lower Ocean areas of the City.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	46,182	118,000	118,000	118,000	47,000
Transfers Out & Other Financing Uses	250,000	-	-	-	-
Expenditures Totals:	296,182	118,000	118,000	118,000	47,000
Revenues					
Rents, & Misc Revenues	5,918	5,838	5,838	5,193	4,052
Revenues Totals:	5,918	5,838	5,838	5,193	4,052
Surplus/(Deficit):	(290,264)	(112,162)	(112,162)	(112,807)	(42,948)
Beginning Fund Balance:		433,045	433,045	433,045	320,238
Ending Fund Balance:		320,883	320,883	320,238	277,290

*Sums may have discrepancies due to rounding

CalHome - FTTHB Revolving Fund

Estimated Fund Balance Projections

Fund # 273

Fund Description:

This fund accounts for State monies received to provide funding for the provision of second mortgages to low-income first-time homebuyers purchasing homes in all redevelopment areas and two identified census tracts (1007 and 1010) located within the City of Santa Cruz.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	11,396	496	496	960	1,048
Transfers In & Other Financing Source:	47,000	-	-	-	-
Revenues Totals:	<u>58,396</u>	<u>496</u>	<u>496</u>	<u>960</u>	<u>1,048</u>
Surplus/(Deficit):	58,396	496	496	960	1,048
Beginning Fund Balance:		<u>109,773</u>	<u>109,773</u>	<u>109,773</u>	<u>110,733</u>
Ending Fund Balance:		<u><u>110,269</u></u>	<u><u>110,269</u></u>	<u><u>110,733</u></u>	<u><u>111,781</u></u>

*Sums may have discrepancies due to rounding

HOME American Dream FTH Revolving Fund

Estimated Fund Balance Projections

Fund # 275

Fund Description:

This fund accounts for federal funds used for providing second mortgages to very-low to low-income first time homebuyers.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	439	504	504	546	596
Revenues Totals:	439	504	504	546	596
Surplus/(Deficit):	439	504	504	546	596
Beginning Fund Balance:		62,458	62,458	62,458	63,004
Ending Fund Balance:		62,962	62,962	63,004	63,600

*Sums may have discrepancies due to rounding

Affordable Housing Trust Fund

Estimated Fund Balance Projections

Fund # 279

Fund Description:

This fund was established to assist in the creation and preservation of affordable housing in the City of Santa Cruz for the benefit of low and moderate-income households. Funding includes loans, gifts, grants, and housing-in-lieu fees. Funded programs and activities include the Accessory Dwelling Unit Loan Program, the Inclusionary Housing Affordability Preservation Program, and the Riverfront Reimbursement Program, which provides reimbursements for multi-family structural improvements.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	25,562	442,622	442,622	41,000	430,649
Capital Outlay	-	-	258,258	258,258	-
Expenditures Totals:	<u>25,562</u>	<u>442,622</u>	<u>700,880</u>	<u>299,258</u>	<u>430,649</u>
Revenues					
Charges for Services	16,873	4,000	4,000	7,929	5,000
Rents, & Misc Revenues	351,553	19,228	19,228	194,351	30,166
Transfers In & Other Financing Source:	1,005,819	-	-	-	-
Revenues Totals:	<u>1,374,244</u>	<u>23,228</u>	<u>23,228</u>	<u>202,280</u>	<u>35,166</u>
Surplus/(Deficit):	<u>1,348,683</u>	<u>(419,394)</u>	<u>(677,652)</u>	<u>(96,978)</u>	<u>(395,483)</u>
Beginning Fund Balance:		<u>1,732,450</u>	<u>1,732,450</u>	<u>1,732,450</u>	<u>1,635,472</u>
Ending Fund Balance:		<u>1,313,056</u>	<u>1,054,798</u>	<u>1,635,472</u>	<u>1,239,989</u>

*Sums may have discrepancies due to rounding

SA (H) LMIH-Merged 2-1-12

Estimated Fund Balance Projections

Fund # 281

Fund Description:

This fund accounts for housing assets transferred from the former Redevelopment Agency to the City as housing successor.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	853,417	39,200	39,200	23,192	89,200
Capital Outlay	-	75,000	75,000	-	75,000
Transfers Out & Other Financing Uses	-	147,036	147,036	147,036	-
Expenditures Totals:	853,417	261,236	261,236	170,228	164,200
Revenues					
Charges for Services	22,500	22,500	22,500	22,500	22,500
Rents, & Misc Revenues	49,354	120,559	120,559	81,091	73,218
Transfers In & Other Financing Source:	273,153	-	-	-	-
Revenues Totals:	345,007	143,059	143,059	103,591	95,718
Surplus/(Deficit):	(508,409)	(118,177)	(118,177)	(66,637)	(68,482)
Beginning Fund Balance:		(265,419)	(265,419)	(265,419)	(332,056)
Ending Fund Balance:		(383,596)	(383,596)	(332,056)	(400,538)

*Sums may have discrepancies due to rounding

Fund Description:

This fund accounts for housing assets transferred from the former Redevelopment Agency to the City as housing successor.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	251,336	-	-	-	-
Expenditures Totals:	<u>251,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues					
Rents, & Misc Revenues	616	1,354	1,354	-	-
Revenues Totals:	<u>616</u>	<u>1,354</u>	<u>1,354</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit):	<u>(250,720)</u>	<u>1,354</u>	<u>1,354</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance:		-	-	-	-
Ending Fund Balance:		<u><u>1,354</u></u>	<u><u>1,354</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

*Sums may have discrepancies due to rounding

Transportation Development Act

Estimated Fund Balance Projections

Fund # 291

Fund Description:

This fund accounts for a one-quarter cent State sales tax, which is allocated to the Regional Transportation Commission based on taxable sales in Santa Cruz County. The City receives a portion of those funds based on population, which is used for bicycle and pedestrian projects. In addition, acting as the public agency sponsor, the City will contract with and pass through a portion of TDA funds to non-profit agencies that utilize the funding to meet specialized or unmet transportation needs.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	686,509	701,164	701,164	701,164	701,164
Expenditures Totals:	686,509	701,164	701,164	701,164	701,164
Revenues					
Grants	686,510	701,164	701,164	701,164	701,164
Rents, & Misc Revenues	-	(60)	(60)	-	-
Revenues Totals:	686,510	701,104	701,104	701,164	701,164
Surplus/(Deficit):	1	(60)	(60)	-	-
Beginning Fund Balance:		-	-	-	-
Ending Fund Balance:		(60)	(60)	-	-

*Sums may have discrepancies due to rounding

General Capital Improvement Projects

Estimated Fund Balance Projections

Fund # 311

Fund Description:

This fund is used to account for capital improvements for which special projects funds have not been established. A portion of the City's transient occupancy tax receipts, combined with other funding sources, such as grants, provides funding for capital projects of general benefit, such as storm drain improvements or improvements to public buildings.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	2,485,400	-	29,297	29,297	-
Capital Outlay	4,428,226	10,272,400	23,201,809	22,951,774	6,089,236
Debt Service	320,058	678,203	678,203	677,863	663,703
Transfers Out & Other Financing Uses	10,388	17,399	416,662	416,662	23,040
Expenditures Totals:	<u>7,244,073</u>	<u>10,968,002</u>	<u>24,325,971</u>	<u>24,075,596</u>	<u>6,775,979</u>
Revenues					
Grants	3,462,178	5,379,454	8,825,295	8,845,070	355,000
Rents, & Misc Revenues	2,480	127,000	169,135	162,173	40
Transfers In & Other Financing Source:	6,005,487	2,098,014	4,357,376	4,251,615	5,092,561
Revenues Totals:	<u>9,470,144</u>	<u>7,604,468</u>	<u>13,351,807</u>	<u>13,258,858</u>	<u>5,447,601</u>
Surplus/(Deficit):	2,226,072	(3,363,534)	(10,974,164)	(10,816,738)	(1,328,378)
Beginning Fund Balance:		1,713,112	1,713,112	1,713,112	(9,103,626)
Ending Fund Balance:		<u><u>(1,650,422)</u></u>	<u><u>(9,261,052)</u></u>	<u><u>(9,103,626)</u></u>	<u><u>(10,432,004)</u></u>

*Sums may have discrepancies due to rounding

2% for Public Art - CIP
Estimated Fund Balance Projections
Fund # 313

Fund Description:

This fund is used to account for 2% from eligible capital projects that are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	11,683	19,027	19,027	-	23,189
Expenditures Totals:	<u>11,683</u>	<u>19,027</u>	<u>19,027</u>	<u>-</u>	<u>23,189</u>
Revenues					
Rents, & Misc Revenues	(150)	-	-	288	224
Transfers In & Other Financing Source:	10,284	39,885	39,885	39,885	36,286
Revenues Totals:	<u>10,134</u>	<u>39,885</u>	<u>39,885</u>	<u>40,173</u>	<u>36,510</u>
Surplus/(Deficit):	(1,549)	20,858	20,858	40,173	13,321
Beginning Fund Balance:		(11,824)	(11,824)	(11,824)	28,349
Ending Fund Balance:		<u><u>9,034</u></u>	<u><u>9,034</u></u>	<u><u>28,349</u></u>	<u><u>41,670</u></u>

*Sums may have discrepancies due to rounding

CIP - Sidewalk Construction In-Lieu Fund

Estimated Fund Balance Projections

Fund # 315

Fund Description:

This fund accounts for fees paid by property owners in lieu of constructing curbs, gutters, sidewalks, or disabled access ramps required under a development permit.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	36,318	20,000	20,000	20,000	-
Expenditures Totals:	36,318	20,000	20,000	20,000	-
Revenues					
Rents, & Misc Revenues	4,553	1,172	1,172	980	1,082
Revenues Totals:	4,553	1,172	1,172	980	1,082
Surplus/(Deficit):	(31,765)	(18,828)	(18,828)	(19,020)	1,082
Beginning Fund Balance:		113,302	113,302	113,302	94,282
Ending Fund Balance:		94,474	94,474	94,282	95,364

*Sums may have discrepancies due to rounding

CIP-Street Maintenance & Rehabilitation

Estimated Fund Balance Projections

Fund # 317

Fund Description:

This fund accounts for costs associated with street maintenance and rehabilitation.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	1,344,487	-	-	-	-
Capital Outlay	-	5,500,000	13,897,287	13,897,287	7,300,000
Transfers Out & Other Financing Uses	-	-	600,000	600,000	-
Expenditures Totals:	<u>1,344,487</u>	<u>5,500,000</u>	<u>14,497,287</u>	<u>14,497,287</u>	<u>7,300,000</u>
Revenues					
Grants	442,548	500,000	500,000	500,000	500,000
Rents, & Misc Revenues	(2,327)	166	166	29,196	24,914
Transfers In & Other Financing Source:	3,171,578	4,500,000	11,479,620	11,479,619	6,800,000
Revenues Totals:	<u>3,611,800</u>	<u>5,000,166</u>	<u>11,979,786</u>	<u>12,008,815</u>	<u>7,324,914</u>
Surplus/(Deficit):	<u>2,267,313</u>	<u>(499,834)</u>	<u>(2,517,502)</u>	<u>(2,488,472)</u>	<u>24,914</u>
Beginning Fund Balance:		<u>2,508,115</u>	<u>2,508,115</u>	<u>2,508,115</u>	<u>19,643</u>
Ending Fund Balance:		<u>2,008,281</u>	<u>(9,387)</u>	<u>19,643</u>	<u>44,557</u>

*Sums may have discrepancies due to rounding

CIP - Union Locust
Estimated Fund Balance Projections
Fund # 318

Fund Description:

This fund accounts for the rehabilitation costs for the Union-Locust building, which houses the Water Department and Library administration.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	300	-	-	-	-
Expenditures Totals:	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*Sums may have discrepancies due to rounding

Wharf Tenant Capital Improvement Contrib

Estimated Fund Balance Projections

Fund # 319

Fund Description:

This fund was established in FY 2011 to account for contributions from Wharf tenants toward Wharf capital improvements.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	45,758	25,421	25,421	958	910
Revenues Totals:	45,758	25,421	25,421	958	910
Surplus/(Deficit):	45,758	25,421	25,421	958	910
Beginning Fund Balance:		85,985	85,985	85,985	86,943
Ending Fund Balance:		111,406	111,406	86,943	87,853

*Sums may have discrepancies due to rounding

SC Street Improvements-Harvey West

Estimated Fund Balance Projections

Fund # 331

Fund Description:

This fund accounts for funds set aside for improvements in the Harvey West area.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Revenues					
Rents, & Misc Revenues	56	64	64	69	75
Revenues Totals:	56	64	64	69	75
Surplus/(Deficit):	56	64	64	69	75
Beginning Fund Balance:		7,942	7,942	7,942	8,011
Ending Fund Balance:		8,006	8,006	8,011	8,086

*Sums may have discrepancies due to rounding

General Obligation Bonds Debt Service

Estimated Fund Balance Projections

Fund # 411

Fund Description:

This fund accounts for the debt service for a \$7 million General Obligation bond issue approved by voters in November 1998. Principal and interest debt payments are generated by a voter approved property tax override assessment of \$9.00 per \$100,000 of assessed value. Revenues generated by the property tax override are used to make semi-annual principal and interest payments to bond holders.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Debt Service	-	466,477	466,477	468,577	474,652
Expenditures Totals:	-	466,477	466,477	468,577	474,652
Revenues					
Taxes	442,873	-	-	468,577	474,652
Rents, & Misc Revenues	8,488	8,826	8,826	8,552	10,734
Revenues Totals:	451,360	8,826	8,826	477,129	485,386
Surplus/(Deficit):	451,360	(457,651)	(457,651)	8,552	10,734
Beginning Fund Balance:		1,319,781	1,319,781	1,319,781	1,328,333
Ending Fund Balance:		862,130	862,130	1,328,333	1,339,067

*Sums may have discrepancies due to rounding

Lease Revenue Bonds
Estimated Fund Balance Projections
Fund # 413

Fund Description:

This fund accounts for the debt service associated with the Union/Locust building purchase and remodel. The building provides offices for the City's Water Department and the Santa Cruz Library JPA. It also provides facilities for library book processing, recirculation and storage. Lease payments are collected from the Water Department and the Library JPA for the payment of debt service.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Debt Service	-	427,663	427,663	427,623	431,463
Expenditures Totals:	-	427,663	427,663	427,623	431,463
Revenues					
Rents, & Misc Revenues	430,032	426,825	426,825	430,828	430,584
Revenues Totals:	430,032	426,825	426,825	430,828	430,584
Surplus/(Deficit):	430,032	(838)	(838)	3,205	(879)
Beginning Fund Balance:		469,072	469,072	469,072	472,277
Ending Fund Balance:		468,234	468,234	472,277	471,398

*Sums may have discrepancies due to rounding

Estimated Fund Balance Projections

Fund # 711

Fund Description:

This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the water utility operation. Various balances are restricted to maintenance, operation, depreciation, capital outlay and debt service based on City Charter Sec. 1424 and various bond indentures.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	9,743,716	11,157,013	11,229,313	10,289,563	11,879,181
Services, Supplies, and Other Charges	13,847,097	13,045,354	14,107,808	12,842,082	12,003,195
Capital Outlay	8,208,040	9,898,860	18,871,782	18,650,622	9,148,500
Debt Service	-	699,110	699,110	798,990	1,623,943
Transfers Out & Other Financing Uses	33,906	172,473	331,729	305,429	159,153
Expenditures Totals:	31,832,758	34,972,810	45,239,742	42,886,686	34,813,972
Revenues					
Licenses and Permits	885	5,600	5,600	200	3,600
Grants	-	-	-	24,028	20,000
Charges for Services	24,112,704	22,605,735	22,605,735	25,408,951	27,079,075
Fines and Forfeitures	341,275	-	-	600,000	-
Rents, & Misc Revenues	340,345	315,067	315,067	172,433	264,595
Transfers In & Other Financing Source:	326,233	20,000,000	23,281,077	-	30,000,000
Revenues Totals:	25,121,441	42,926,402	46,207,479	26,205,612	57,367,270
Surplus/(Deficit):	(6,711,317)	7,953,592	967,737	(16,681,074)	22,553,298
Beginning Fund Balance:		13,533,848	13,533,848	13,533,848	(3,147,226)
Ending Fund Balance:		21,487,440	14,501,585	(3,147,226)	19,406,072

*Sums may have discrepancies due to rounding

Water Rate Stabilization Fund

Estimated Fund Balance Projections

Fund # 713

Fund Description:

The Water Rate Stabilization Reserve Fund is designed to protect the Water Department against the financial impacts extraordinary circumstances due to unanticipated Capital Improvement Program or capital outlay expenditures, fluctuations in water sales creating revenue shortfalls, and/or catastrophic financial losses as a result of a natural disaster.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Transfers Out & Other Financing Uses	-	-	2,400,000	-	-
Expenditures Totals:	-	-	2,400,000	-	-
Revenues					
Rents, & Misc Revenues	17,048	19,569	19,569	21,193	23,150
Revenues Totals:	17,048	19,569	19,569	21,193	23,150
Surplus/(Deficit):	17,048	19,569	(2,380,431)	21,193	23,150
Beginning Fund Balance:		2,422,985	2,422,985	2,422,985	2,444,178
Ending Fund Balance:		2,442,554	42,554	2,444,178	2,467,328

*Sums may have discrepancies due to rounding

Water - 2% for Public Art
Estimated Fund Balance Projections
Fund # 714

Fund Description:

This fund is used to account for 2% from eligible capital projects that are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	302,468	-	-
Transfers Out & Other Financing Uses	-	16,642	16,642	16,642	8,560
Expenditures Totals:	-	16,642	319,110	16,642	8,560
Revenues					
Rents, & Misc Revenues	1,762	2,022	2,022	2,685	2,830
Transfers In & Other Financing Source:	-	66,569	66,569	66,569	34,240
Revenues Totals:	1,762	68,591	68,591	69,254	37,070
Surplus/(Deficit):	1,762	51,949	(250,519)	52,612	28,510
Beginning Fund Balance:		250,370	250,370	250,370	302,982
Ending Fund Balance:		302,319	(149)	302,982	331,492

*Sums may have discrepancies due to rounding

Water System Development Fees Fund

Estimated Fund Balance Projections

Fund # 715

Fund Description:

This fund is used to account for water system development charges revenues. The charges are used to pay for system expansion costs and water conservation programs.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	297,228	182,256	508,821	422,256	374,106
Capital Outlay	940,883	970,000	2,641,408	2,641,408	300,000
Debt Service	-	151,436	151,436	199,748	138,609
Transfers Out & Other Financing Uses	-	1,526	1,526	1,526	68
Expenditures Totals:	<u>1,238,111</u>	<u>1,305,218</u>	<u>3,303,191</u>	<u>3,264,938</u>	<u>812,783</u>
Revenues					
Charges for Services	687,753	600,000	600,000	1,060,000	850,000
Rents, & Misc Revenues	45,055	35,458	35,458	35,007	35,000
Transfers In & Other Financing Source:	123,747	-	527,165	-	-
Revenues Totals:	<u>856,556</u>	<u>635,458</u>	<u>1,162,623</u>	<u>1,095,007</u>	<u>885,000</u>
Surplus/(Deficit):	(381,556)	(669,760)	(2,140,568)	(2,169,931)	72,217
Beginning Fund Balance:		3,893,301	3,893,301	3,893,301	1,723,370
Ending Fund Balance:		<u><u>3,223,541</u></u>	<u><u>1,752,733</u></u>	<u><u>1,723,370</u></u>	<u><u>1,795,587</u></u>

*Sums may have discrepancies due to rounding

Water - Emergency Reserve Fund

Estimated Fund Balance Projections

Fund # 717

Fund Description:

This fund is to be used in situations such as natural disasters or other infrastructure-related emergencies that require financial resources above those that would normally be available to respond to such a situation. Current revenues are derived from penalties for water over use during the drought.

	Fiscal Year*	Fiscal Year 2015			Fiscal Year
2014	Adopted	Amended*	Estimated	2016	
Actuals	Budget	Budget	Actual	Adopted	
Revenues					
Rents, & Misc Revenues	-	-	-	600,000	-
Revenues Totals:	-	-	-	600,000	-
Surplus/(Deficit):	-	-	-	600,000	-
Beginning Fund Balance:		-	-	-	600,000
Ending Fund Balance:		-	-	600,000	600,000

*Sums may have discrepancies due to rounding

Wastewater
Estimated Fund Balance Projections
Fund # 721

Fund Description:

This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the wastewater utility operation. Various balances are restricted to operation, capital outlay, depreciation, bond fund expenditures and debt service based on Charter Sec. 1424 and various bond indentures.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	6,002,960	6,734,287	6,734,287	6,323,511	7,240,926
Services, Supplies, and Other Charges	7,734,379	7,655,000	7,889,333	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	165,371	3,691,655	3,691,655	3,774,247	3,691,518
Transfers Out & Other Financing Uses	28,587	90,747	90,747	69,447	69,938
Expenditures Totals:	15,791,100	21,714,089	24,661,819	24,225,381	24,375,056
Revenues					
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, & Misc Revenues	328,478	270,391	270,391	240,634	208,395
Transfers In & Other Financing Source:	32,416	1,397,286	1,397,286	1,444,657	1,484,348
Revenues Totals:	19,101,275	21,194,713	22,163,622	21,435,553	23,243,565
Surplus/(Deficit):	3,310,175	(519,376)	(2,498,197)	(2,789,828)	(1,131,491)
Beginning Fund Balance:		14,079,537	14,079,537	14,079,537	11,289,709
Ending Fund Balance:		13,560,161	11,581,340	11,289,709	10,158,218

*Sums may have discrepancies due to rounding

Wastewater - 2% for Public Art

Estimated Fund Balance Projections

Fund # 724

Fund Description:

This fund is used to account for 2% from eligible capital projects that are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	50,514	-	-
Transfers Out & Other Financing Uses	-	3,890	3,890	3,890	3,533
Expenditures Totals:	-	3,890	54,404	3,890	3,533
Revenues					
Rents, & Misc Revenues	253	290	290	445	455
Transfers In & Other Financing Source:	-	15,562	15,562	15,562	14,133
Revenues Totals:	253	15,852	15,852	16,007	14,588
Surplus/(Deficit):	253	11,962	(38,552)	12,117	11,055
Beginning Fund Balance:		35,963	35,963	35,963	48,080
Ending Fund Balance:		47,925	(2,589)	48,080	59,135

*Sums may have discrepancies due to rounding

Estimated Fund Balance Projections

Fund # 731

Fund Description:

This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the refuse utility operation.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	7,766,859	8,065,094	8,065,094	7,816,217	8,502,154
Services, Supplies, and Other Charges	5,700,842	6,958,459	7,025,952	6,467,552	7,057,931
Capital Outlay	244,831	4,038,394	6,909,663	6,340,072	1,284,417
Debt Service	1,407,273	2,078,555	2,078,555	2,066,712	1,880,064
Transfers Out & Other Financing Uses	251,211	188,939	188,939	189,039	190,393
Expenditures Totals:	15,371,015	21,329,441	24,268,203	22,879,592	18,914,959
Revenues					
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, & Misc Revenues	269,660	275,672	275,672	248,289	259,646
Transfers In & Other Financing Source:	44,312	1,906,394	2,341,394	2,341,394	-
Revenues Totals:	16,037,034	17,398,418	17,847,566	18,366,240	16,750,646
Surplus/(Deficit):	666,019	(3,931,023)	(6,420,637)	(4,513,352)	(2,164,313)
Beginning Fund Balance:		12,201,202	12,201,202	12,201,202	7,687,850
Ending Fund Balance:		8,270,179	5,780,565	7,687,850	5,523,537

*Sums may have discrepancies due to rounding

Landfill Closure
Estimated Fund Balance Projections
Fund # 732

Fund Description:

This is a reserve fund that provides for the future cost of closing the landfill when it reaches maximum capacity. Funds are transferred each year from the Refuse enterprise fund (731) to ensure that resources will be available to complete the closure.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	60,144	-	-	-	-
Expenditures Totals:	<u>60,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues					
Rents, & Misc Revenues	10,576	11,901	11,901	13,470	14,577
Transfers In & Other Financing Source:	52,065	45,000	45,000	45,000	45,000
Revenues Totals:	<u>62,641</u>	<u>56,901</u>	<u>56,901</u>	<u>58,470</u>	<u>59,577</u>
Surplus/(Deficit):	2,498	56,901	56,901	58,470	59,577
Beginning Fund Balance:		<u>1,525,598</u>	<u>1,525,598</u>	<u>1,525,598</u>	<u>1,584,068</u>
Ending Fund Balance:		<u><u>1,582,499</u></u>	<u><u>1,582,499</u></u>	<u><u>1,584,068</u></u>	<u><u>1,643,645</u></u>

*Sums may have discrepancies due to rounding

Landfill Post Closure Maintenance

Estimated Fund Balance Projections

Fund # 733

Fund Description:

This is a reserve fund that provides for the future cost of maintenance after the closing the landfill. Funds are transferred each year from the Refuse enterprise fund (731) to ensure that sufficient resources will be available for associated maintenance costs after the landfill is closed.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	186,677	-	-	-	-
Expenditures Totals:	<u>186,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues					
Rents, & Misc Revenues	33,576	36,944	36,944	41,809	45,246
Transfers In & Other Financing Source:	160,854	115,000	115,000	115,000	115,000
Revenues Totals:	<u>194,430</u>	<u>151,944</u>	<u>151,944</u>	<u>156,809</u>	<u>160,246</u>
Surplus/(Deficit):	7,753	151,944	151,944	156,809	160,246
Beginning Fund Balance:		<u>4,735,234</u>	<u>4,735,234</u>	<u>4,735,234</u>	<u>4,892,043</u>
Ending Fund Balance:		<u><u>4,887,178</u></u>	<u><u>4,887,178</u></u>	<u><u>4,892,043</u></u>	<u><u>5,052,289</u></u>

*Sums may have discrepancies due to rounding

Refuse - 2% for Public Art
Estimated Fund Balance Projections
Fund # 734

Fund Description:

This fund is used to account for 2% from eligible capital projects that are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	36,700	-	-
Transfers Out & Other Financing Uses	-	228	228	228	206
Expenditures Totals:	-	228	36,928	228	206
Revenues					
Rents, & Misc Revenues	235	269	269	299	325
Transfers In & Other Financing Source:	-	914	914	914	825
Revenues Totals:	235	1,183	1,183	1,213	1,150
Surplus/(Deficit):	235	955	(35,745)	985	944
Beginning Fund Balance:		33,365	33,365	33,365	34,350
Ending Fund Balance:		34,320	(2,380)	34,350	35,294

*Sums may have discrepancies due to rounding

Parking
Estimated Fund Balance Projections
Fund # 741

Fund Description:

This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the parking utility operation.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	2,218,981	2,176,687	2,176,687	2,266,298	2,326,027
Services, Supplies, and Other Charges	1,179,718	1,368,442	1,368,629	1,281,275	1,408,222
Capital Outlay	205,693	2,188,300	2,933,277	2,914,506	528,000
Debt Service	76,173	460,779	460,779	460,779	423,167
Transfers Out & Other Financing Uses	2,904	20,681	80,402	80,402	42,925
Expenditures Totals:	3,683,469	6,214,889	7,019,775	7,003,260	4,728,341
Revenues					
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, & Misc Revenues	205,295	224,312	224,312	205,061	213,105
Transfers In & Other Financing Source:	-	1,500,000	1,500,000	1,500,000	-
Revenues Totals:	4,128,367	5,072,437	5,072,437	5,549,439	4,238,193
Surplus/(Deficit):	444,897	(1,142,452)	(1,947,338)	(1,453,821)	(490,148)
Beginning Fund Balance:		2,784,050	2,784,050	2,784,050	1,330,229
Ending Fund Balance:		1,641,598	836,712	1,330,229	840,081

*Sums may have discrepancies due to rounding

Parking - 2% for Public Art

Estimated Fund Balance Projections

Fund # 742

Fund Description:

This fund is used to account for 2% from eligible capital projects, which are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	5,761	-	-
Transfers Out & Other Financing Uses	-	1,143	1,143	1,143	850
Expenditures Totals:	-	1,143	6,904	1,143	850
Revenues					
Rents, & Misc Revenues	15	17	17	57	53
Transfers In & Other Financing Source:	-	4,571	4,571	4,571	3,402
Revenues Totals:	15	4,588	4,588	4,628	3,455
Surplus/(Deficit):	15	3,445	(2,316)	3,485	2,605
Beginning Fund Balance:		2,161	2,161	2,161	5,646
Ending Fund Balance:		5,606	(155)	5,646	8,251

*Sums may have discrepancies due to rounding

Storm Water
Estimated Fund Balance Projections
Fund # 751

Fund Description:

This fund is a self-supporting Enterprise fund. Revenues are generated by storm water utility fees on properties within the city limits. These fees provide funding for storm water pollution prevention programs and measures to comply with the U.S. Environmental Protection Agency Non-Point Pollution Discharge Emissions Standards Program (NPDES).

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	50,742	53,650	53,650	50,226	50,384
Services, Supplies, and Other Charges	212,923	333,197	333,197	113,757	468,757
Debt Service	-	210,697	210,697	110,312	197,387
Transfers Out & Other Financing Uses	-	6,428	6,428	6,428	5,563
Expenditures Totals:	<u>263,665</u>	<u>603,972</u>	<u>603,972</u>	<u>280,723</u>	<u>722,091</u>
Revenues					
Grants	29,311	-	-	-	-
Charges for Services	554,464	571,261	571,261	573,890	573,890
Fines and Forfeitures	1,500	-	-	-	-
Rents, & Misc Revenues	3,704	3,414	3,414	4,709	5,148
Revenues Totals:	<u>588,979</u>	<u>574,675</u>	<u>574,675</u>	<u>578,599</u>	<u>579,038</u>
Surplus/(Deficit):	325,314	(29,297)	(29,297)	297,876	(143,053)
Beginning Fund Balance:		633,760	633,760	633,760	931,636
Ending Fund Balance:		<u><u>604,463</u></u>	<u><u>604,463</u></u>	<u><u>931,636</u></u>	<u><u>788,583</u></u>

*Sums may have discrepancies due to rounding

Storm Water Overlay
Estimated Fund Balance Projections
Fund # 752

Fund Description:

This fund accounts for revenues generated by a surcharge to the City-wide storm water utility fee paid by residents of the FEMA designated San Lorenzo River Flood Plain. This fund has paid the local share of the Corps of Engineers San Lorenzo River Flood Control and Environmental Restoration Project.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	45,982	60,604	60,604	61,453	66,103
Services, Supplies, and Other Charges	225,927	249,511	274,351	99,633	219,586
Capital Outlay	-	-	1,392,332	1,392,332	-
Debt Service	-	193,101	193,101	101,099	180,901
Transfers Out & Other Financing Uses	-	1,167	1,167	1,167	379
Expenditures Totals:	271,909	504,383	1,921,555	1,655,684	466,969
Revenues					
Grants	54,435	-	500,000	500,000	-
Charges for Services	301,636	315,507	315,507	323,489	323,489
Rents, & Misc Revenues	14,590	16,885	16,885	15,283	17,761
Revenues Totals:	370,661	332,392	832,392	838,772	341,250
Surplus/(Deficit):	98,751	(171,991)	(1,089,163)	(816,912)	(125,719)
Beginning Fund Balance:		2,049,076	2,049,076	2,049,076	1,232,164
Ending Fund Balance:		1,877,085	959,913	1,232,164	1,106,445

*Sums may have discrepancies due to rounding

Storm Water - 2% for Public Art

Estimated Fund Balance Projections

Fund # 753

Fund Description:

This fund is used to account for 2% from eligible capital projects that are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	16,226	-	-
Transfers Out & Other Financing Uses	-	583	583	583	97
Expenditures Totals:	-	583	16,809	583	97
Revenues					
Rents, & Misc Revenues	95	108	108	137	144
Transfers In & Other Financing Source:	-	2,330	2,330	2,330	379
Revenues Totals:	95	2,438	2,438	2,467	523
Surplus/(Deficit):	95	1,855	(14,371)	1,884	426
Beginning Fund Balance:		13,421	13,421	13,421	15,305
Ending Fund Balance:		15,276	(950)	15,305	15,731

*Sums may have discrepancies due to rounding

Golf Course
Estimated Fund Balance Projections
Fund # 761

Fund Description:

This fund is a self-supporting enterprise fund and accounts for all revenues and expenses of the DeLaveaga Golf Course operation.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	897,234	913,553	913,553	962,913	971,544
Services, Supplies, and Other Charges	875,904	860,589	867,834	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
Expenditures Totals:	2,089,263	2,226,297	2,428,022	2,482,777	2,220,697
Revenues					
Charges for Services	1,415,661	1,430,000	1,430,000	1,220,000	1,300,000
Rents, & Misc Revenues	145,833	150,700	150,700	134,700	140,700
Transfers In & Other Financing Source:	444,652	662,000	839,000	839,000	550,000
Revenues Totals:	2,006,146	2,242,700	2,419,700	2,193,700	1,990,700
Surplus/(Deficit):	(83,117)	16,403	(8,322)	(289,077)	(229,997)
Beginning Fund Balance:		(96,594)	(96,594)	(96,594)	(385,671)
Ending Fund Balance:		(80,191)	(104,916)	(385,671)	(615,668)

*Sums may have discrepancies due to rounding

Golf Course - 2% for Public Art

Estimated Fund Balance Projections

Fund # 762

Fund Description:

This fund is used to account for 2% from eligible Golf Course-related capital projects that are designated for public art.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	-	3,583	-	-
Expenditures Totals:	-	-	3,583	-	-
Revenues					
Rents, & Misc Revenues	23	27	27	29	31
Revenues Totals:	23	27	27	29	31
Surplus/(Deficit):	23	27	(3,556)	29	31
Beginning Fund Balance:		3,320	3,320	3,320	3,349
Ending Fund Balance:		3,347	(236)	3,349	3,380

*Sums may have discrepancies due to rounding

Golf Course - 2004 Improvements COP Fund

Estimated Fund Balance Projections

Fund # 763

Fund Description:

This is a reserve fund as required by the issuance of the 2004 Improvement Certificates of Participation.

Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
	Adopted Budget	Amended* Budget	Estimated Actual	

*Sums may have discrepancies due to rounding

Equipment Operations
Estimated Fund Balance Projections
Fund # 811

Fund Description:

This fund is a self-supporting Internal Service Fund and accounts for the expenses related to city-wide fleet operations and maintenance activities including vehicles, communication equipment, and other pooled equipment. Internal contributions to support this fund are based on cost recovery through charges to user departments and funds.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	969,494	1,060,818	1,060,818	1,001,826	1,119,262
Services, Supplies, and 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
Transfers Out & Other Financing Uses	1,452	-	32,473	32,473	12,000
Expenditures Totals:	3,347,004	3,649,182	3,681,655	3,333,059	3,531,636
Revenues					
Charges for Services	3,234,687	3,530,059	3,530,059	3,169,659	3,400,900
Rents, & Misc Revenues	16,000	23,171	23,171	-	-
Transfers In & Other Financing Source:	2,530	6,000	6,000	-	250,000
Revenues Totals:	3,253,217	3,559,230	3,559,230	3,169,659	3,650,900
Surplus/(Deficit):	(93,787)	(89,952)	(122,425)	(163,400)	119,264
Beginning Fund Balance:		(117,553)	(117,553)	(117,553)	(280,953)
Ending Fund Balance:		(207,505)	(239,978)	(280,953)	(161,689)

*Sums may have discrepancies due to rounding

Workers' Compensation Insurance

Estimated Fund Balance Projections

Fund # 841

Fund Description:

This fund is a self-supporting Internal Service Fund and accounts for the expenses related to the workers compensation self-insurance program and accounts for expenses related to claims, administration, legal, and excess insurance premiums. Internal contributions to support this fund are based on cost recovery through charges to departments and funds.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	146,840	228,124	228,124	182,874	210,469
Services, Supplies, and Other Charges	2,307,379	2,718,750	2,745,001	2,737,908	2,788,250
Transfers Out & Other Financing Uses	-	-	-	-	154,125
Expenditures Totals:	<u>2,454,219</u>	<u>2,946,874</u>	<u>2,973,125</u>	<u>2,920,782</u>	<u>3,152,844</u>
Revenues					
Charges for Services	3,227,184	3,250,000	3,250,000	3,380,355	3,592,653
Rents, & Misc Revenues	94,888	78,335	78,335	104,925	116,676
Revenues Totals:	<u>3,322,072</u>	<u>3,328,335</u>	<u>3,328,335</u>	<u>3,485,280</u>	<u>3,709,329</u>
Surplus/(Deficit):	867,853	381,461	355,211	564,498	556,485
Beginning Fund Balance:		<u>8,664,217</u>	<u>8,664,217</u>	<u>8,664,217</u>	<u>9,228,715</u>
Ending Fund Balance:		<u><u>9,045,678</u></u>	<u><u>9,019,428</u></u>	<u><u>9,228,715</u></u>	<u><u>9,785,200</u></u>

*Sums may have discrepancies due to rounding

Liability Insurance
Estimated Fund Balance Projections
Fund # 842

Fund Description:

This fund is a self-supporting Internal Service Fund and accounts for the expenses related to claims, administration, legal defense costs, excess insurance pool premiums, and property insurance premiums. Internal contributions to support this fund are based on cost recovery through charges apportioned to departments and funds based on claims experience, number of employees and amount of property insured.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	273,385	345,305	345,305	375,429	386,193
Services, Supplies, and Other Charges	2,641,479	2,518,913	2,569,250	1,960,708	2,687,093
Transfers Out & Other Financing Uses	166,501	-	326,500	326,500	380,000
Expenditures Totals:	<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>
Revenues					
Charges for Services	2,903,435	2,863,066	2,863,066	2,863,066	2,863,066
Rents, & Misc Revenues	23,371	1,152	1,152	230,821	5,224
Revenues Totals:	<u>2,926,806</u>	<u>2,864,218</u>	<u>2,864,218</u>	<u>3,093,887</u>	<u>2,868,290</u>
Surplus/(Deficit):	(154,559)	-	(376,837)	431,250	(584,996)
Beginning Fund Balance:		<u>2,612,086</u>	<u>2,612,086</u>	<u>2,612,086</u>	<u>3,043,336</u>
Ending Fund Balance:		<u><u>2,612,086</u></u>	<u><u>2,235,249</u></u>	<u><u>3,043,336</u></u>	<u><u>2,458,340</u></u>

*Sums may have discrepancies due to rounding

Group Health Insurance
Estimated Fund Balance Projections
Fund # 843

Fund Description:

This fund is a self-supporting Internal Service Fund that accounts for the expenses related to dental and vision employee claims and accounts for expenses related to claims, administration, and negotiated retiree health insurance payments for eligible retired workers. Internal contributions to support this fund are based on cost recovery through charges to departments and funds.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Personnel Services	329,274	577,299	577,299	422,303	489,368
Services, Supplies, and Other Charges	1,350,510	1,115,362	1,116,167	1,429,291	1,457,115
Transfers Out & Other Financing Uses	157,438	-	-	-	-
Expenditures Totals:	1,837,222	1,692,661	1,693,466	1,851,594	1,946,483
Revenues					
Charges for Services	1,860,470	2,046,727	2,046,727	2,046,727	2,046,727
Rents, & Misc Revenues	1,330	1,649	1,649	3,039	3,039
Revenues Totals:	1,861,800	2,048,376	2,048,376	2,049,766	2,049,766
Surplus/(Deficit):	24,577	355,715	354,910	198,172	103,283
Beginning Fund Balance:		24,577	24,577	24,577	222,749
Ending Fund Balance:		380,292	379,487	222,749	326,032

*Sums may have discrepancies due to rounding

Internal Investment & Loan Fund

Estimated Fund Balance Projections

Fund # 851

Fund Description:

This fund accounts for inter-fund loans between various City funds. Its purpose is to provide internal City financing for the purchase of capital assets and eliminate the cost of external financing. All funds that are eligible to participate in the program, share in and benefit from interest proceeds as the loans are repaid.

	Fiscal Year* 2014 Actuals	Fiscal Year 2015			Fiscal Year 2016 Adopted
		Adopted Budget	Amended* Budget	Estimated Actual	
Expenditures					
Services, Supplies, and Other Charges	-	2,003,394	2,003,394	-	-
Expenditures Totals:	-	2,003,394	2,003,394	-	-
Revenues					
Rents, & Misc Revenues	967,516	1,189,020	1,189,020	-	-
Revenues Totals:	967,516	1,189,020	1,189,020	-	-
Surplus/(Deficit):	967,516	(814,374)	(814,374)	-	-
Beginning Fund Balance:		-	-	-	-
Ending Fund Balance:		(814,374)	(814,374)	-	-

*Sums may have discrepancies due to rounding