

Estimated Revenues



ESTIMATED REVENUES

This part of the budget document focuses on the resources that are anticipated to support the City's budget. It details the estimated revenues that are forecasted to be received to fund City expenditures in FY14-15.

For comparative purposes, the *projected* revenues for FY14-15 are shown and compared to *actual* revenues for the two prior years, FY11-12, and FY12-13 and to the budgeted and *estimated* revenues for the current FY13-14.

The first schedule, on Page D2 provides a summary of estimated revenues by major revenue categories and fund types.

The second schedule, on D3 breaks out the summary into the three major budget components: operating, capital, and debt service. This is followed by pages highlighting major revenues by component.

The third schedule, starting on Page D5, lists all revenue sources for the City by account title as they are classified into major and minor revenue categories. The list is complemented by narrative pages, which provide descriptions of the various revenue sources, as well as comments regarding recent trends and/or changes affecting these revenue sources.

At the end of the third schedule, on Page D24 details the inter-fund transfers between the various City funds as budgeted and estimated for FY13-14 and as proposed for FY14-15.

Finally, a fourth schedule, starting on Page D25, recaps the third, but it lists the revenues by their appropriate funds. Within this schedule, some accounts have been combined and grouped into their appropriate subcategories. The total estimated revenues shown for a Fund in this section correspond to the amounts shown for it in the Fiscal Overview schedules in the previous section of the budget document.

Revenue Categories

For classification purposes, revenues are usually grouped into major and minor categories. For financial reporting purposes, the California State Controller's Office has established a classification scheme that local governments are required to use when reporting their financial affairs to the State. The presentation of estimated revenues in the third section is based upon the State Controller's classification scheme.

Revenue Forecasts

The forecast of departmental revenues is done by department staff subjected to review by the Budget Officer. The forecast of all other revenues is done by the Budget Officer subjected to review by the Administrative Services Director and the City Manager.

Specific forecasts for different revenue sources can be found in the following pages D7 through D23.

Annual Revenue Variation

Revenues to support the Operating Budget were fairly stable and showed modest to moderate increases over the years. Although these increases are less than the rate of inflation and growth combined.

However, in the last few fiscal years, operating revenues have decreased. But, in FY13-14 and in FY14-15, a recovery appears to be happening.

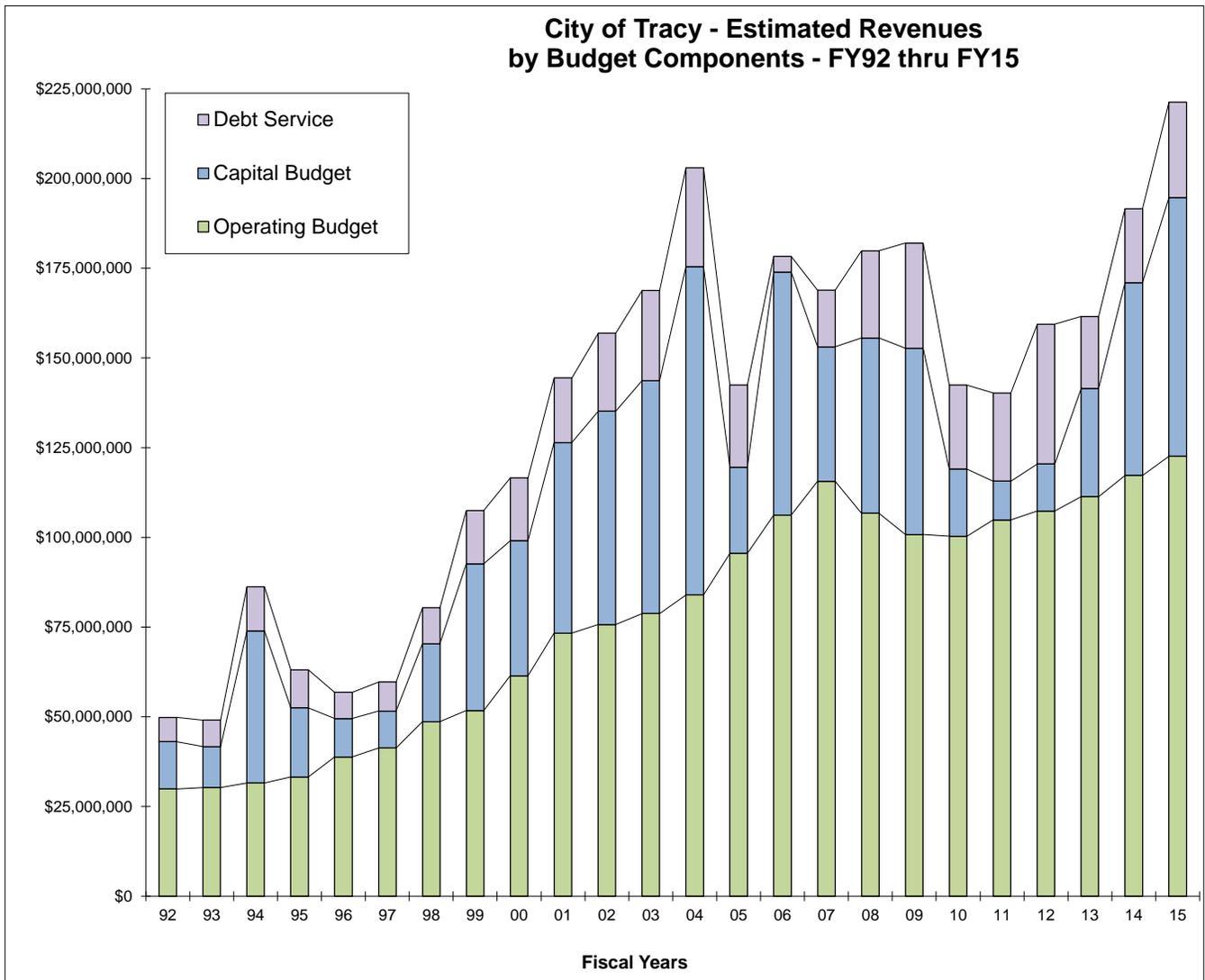
Revenues to support the Capital budget can vary from year- to-year due to the level of development and its impact on capital development fees and the schedule of capital project supported by debt proceeds and grant reimbursements. However, due to the economic downturn, both operating and capital revenues have shown decreases.

Revenues to support Debt Service are increasing with special districts to finance new developments through debt and tax increment financing for redevelopment.

ESTIMATED REVENUES Summary By Major Sources	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
1. TAXES	41,988,980	45,476,948	8.3%	43,818,160	47,877,170	109.3%	5.3%	49,146,960	2.7%
2. SPECIAL ASSESSMENTS	16,520,829	25,752,221	55.9%	16,765,540	18,479,360	110.2%	-28.2%	16,788,050	-9.2%
3. LICENSE, PERMIT, & FRANCHISE FEES	3,173,413	3,565,477	12.4%	3,601,090	3,599,000	99.9%	0.9%	4,239,280	17.8%
4. INTERGOVERNMENTAL REVENUES	15,048,532	16,655,448	10.7%	17,269,120	28,657,150	165.9%	72.1%	51,303,120	79.0%
5. CURRENT CHARGES	61,921,186	65,863,531	6.4%	65,196,140	66,465,800	101.9%	0.9%	69,507,040	4.6%
6. OTHER REVENUES	5,225,371	2,625,303	-49.8%	4,392,100	4,038,760	92.0%	53.8%	4,003,900	-0.9%
7. OTHER FINANCING SOURCES	15,452,154	1,640,658	-89.4%	40,375,000	22,521,650	55.8%		26,325,000	16.9%
TOTAL REVENUES	159,330,465	161,579,586	1.4%	191,417,150	191,638,890	100.1%	18.6%	221,313,350	15.5%
8. INTERFUND TRANSFERS	15,691,833	21,427,398	36.6%	2,251,800	11,363,040	504.6%	-47.0%	3,934,970	-65.4%
TOTAL REVENUES & TRANSFERS	175,022,298	183,006,984	4.6%	193,668,950	203,001,930	104.8%	10.9%	225,248,320	11.0%

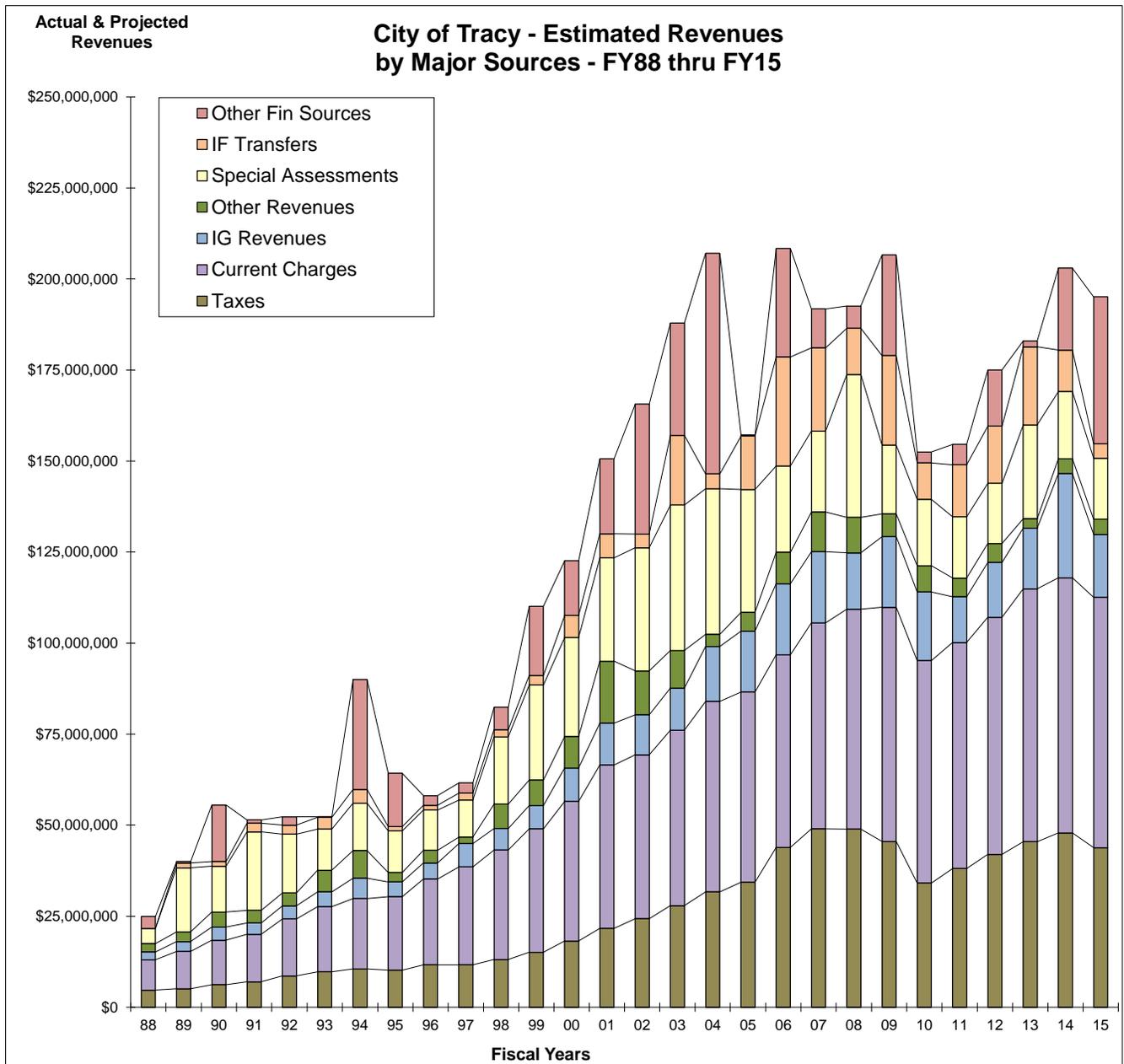
ESTIMATED REVENUES Summary By Fund Types	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
1. GENERAL FUND	49,462,959	53,117,650	7.4%	51,834,360	54,776,380	105.7%	3.1%	58,300,740	6.4%
2. SPECIAL REVENUE FUNDS	16,411,609	17,791,515	8.4%	16,909,790	26,760,890	158.3%	50.4%	55,009,570	105.6%
3. CAPITAL PROJECTS FUNDS	4,309,368	12,707,633	194.9%	16,876,400	21,680,990	128.5%	70.6%	2,527,500	-88.3%
4. DEBT SERVICE FUNDS	5,656,986	4,346,950	-23.2%	3,800,000	3,800,000	100.0%	-12.6%	4,000,000	5.3%
5. ENTERPRISE FUNDS	48,264,864	52,579,528	8.9%	77,995,500	61,041,410	78.3%	16.1%	72,511,690	18.8%
6. INTERNAL SERVICE FUNDS	8,829,930	8,678,326	-1.7%	9,237,300	10,686,660	115.7%	23.1%	10,200,050	-4.6%
7. FIDUCIARY FUNDS	26,394,749	12,357,984	-53.2%	14,763,800	12,892,560	87.3%	4.3%	18,763,800	45.5%
TOTAL REVENUES	159,330,465	161,579,586	1.4%	191,417,150	191,638,890	100.1%	18.6%	221,313,350	15.5%
Net of Interfund Transfers									

ESTIMATED REVENUES BY BUDGET COMPONENTS



ESTIMATED REVENUES Summary By Budget Component	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
<u>OPERATING BUDGET</u>									
City Property Taxes	14,043,725	14,828,444	5.6%	14,410,000	15,638,820	108.5%	5.5%	16,259,400	4.0%
General Sales Tax	18,422,071	20,553,264	11.6%	20,408,160	22,244,210	109.0%	8.2%	23,090,560	3.8%
Special Sales Tax	1,366,971	2,855,251	108.9%	2,470,000	2,607,440	105.6%	-8.7%	2,172,000	-16.7%
Other Taxes	1,613,976	1,753,019	8.6%	1,630,000	1,606,700	98.6%	-8.3%	1,750,000	8.9%
Operating Assessments	2,881,229	3,087,458	7.2%	2,887,340	2,934,090	101.6%	-5.0%	2,315,850	-21.1%
Licenses, Permit, & Franchise Fees	3,173,413	3,565,477	12.4%	3,601,090	3,599,000	99.9%	0.9%	4,239,280	17.8%
State Shared Revenues	2,511,080	1,895,285	-24.5%	1,904,000	1,850,580	97.2%	-2.4%	1,993,180	7.7%
Other Grants & Reimbursements	7,477,083	9,229,524	23.4%	7,349,070	8,520,727	115.9%	-7.7%	8,043,650	-5.6%
General Charges	8,387,748	9,147,220	9.1%	8,296,840	8,967,350	108.1%	-2.0%	10,786,500	20.3%
Enterprise Charges	32,214,778	36,564,017	13.5%	36,352,900	37,638,340	103.5%	2.9%	40,348,360	7.2%
Internal Charges	7,983,666	7,954,752	-0.4%	8,637,700	7,904,230	91.5%	-0.6%	8,883,450	12.4%
Fines & Forfeitures	1,915,162	942,687	-50.8%	1,798,500	1,351,400	75.1%	43.4%	1,314,200	-2.8%
Use of Money & Property	1,545,064	796,471	-48.5%	1,314,000	966,100	73.5%	21.3%	995,500	3.0%
Miscellaneous Revenues	1,610,796	886,145	-45.0%	1,279,600	1,721,260	134.5%	94.2%	1,694,200	-1.6%
Debt Proceeds	0	0		0	948,750			0	
Interfund Transfers In	3,285,745	0	-100.0%	0	0			0	
Interfund Transfers Out	(1,197,408)	(2,693,468)	124.9%	(1,204,000)	(1,204,000)	100.0%	-55.3%	(2,838,880)	135.8%
Component Total	107,235,099	111,365,546	3.9%	111,135,200	117,294,997	105.5%	5.3%	121,047,250	3.2%
<u>CAPITAL BUDGET</u>									
Special Sales Tax	1,039,600	1,140,020	9.7%	1,100,000	1,880,000	170.9%	64.9%	1,875,000	-0.3%
Other Taxes	0	0		0	100,000			0	
Operating Assessments	43,911	26,990		238,000	211,010	88.7%	681.8%	832,000	
Capital Development Fees	1,249,003	10,454,636	737.0%	1,556,400	3,111,700	199.9%	-70.2%	1,556,400	-50.0%
State Shared Revenues	375,164	541,379	44.3%	1,085,150	1,059,640	97.6%	95.7%	671,200	-36.7%
Other Grants & Reimbursements	4,685,205	4,989,260	6.5%	6,910,900	17,226,203	249.3%	245.3%	40,595,090	135.7%
Enterprise Charges	6,047,911	8,254,540	36.5%	8,007,430	7,539,300	94.2%	-8.7%	2,568,000	-65.9%
Internal Charges	238,749	212,320	-11.1%	200,000	1,021,580	510.8%	381.2%	500,000	-51.1%
CIP Contributions	2,045,498	1,542,535	-24.6%	24,350,000	21,547,900	88.5%		6,300,000	-70.8%
Debt Proceeds	24,272	98,123	304.3%	16,025,000	25,000	0.2%	-74.5%	19,401,000	77504.0%
Interfund Transfers In	825,620	2,896,738	250.9%	20,000	0	0.0%	-100.0%	1,634,880	
Interfund Transfers Out	(3,444,480)	0	-100.0%	0	0			(2,285,440)	
Component Total	13,130,453	30,156,541	129.7%	59,492,880	53,722,333	90.3%	78.1%	73,648,130	37.1%
<u>DEBT SERVICE</u>									
CDA Property Taxes	5,656,986	4,346,950	-23.2%	3,800,000	3,800,000	100.0%	-12.6%	4,000,000	5.3%
Debt Assessments	12,346,686	12,183,137	-1.3%	12,083,800	12,222,560	101.1%	0.3%	12,083,800	-1.1%
Enterprise Charges	7,048,334	3,730,682	-47.1%	3,701,270	3,395,000	91.7%	-9.0%	6,420,730	89.1%
Debt Proceeds	13,382,384	0		0	0			624,000	
Interfund Transfers In	1,573,000	1,175,000	-25.3%	1,204,000	1,204,000	100.0%	2.5%	1,204,000	0.0%
Interfund Transfers Out	(1,042,477)	(1,378,270)		0	0		-100.0%	2,285,440	
Component Total	38,964,913	20,057,499	-48.5%	20,789,070	20,621,560	99.2%	2.8%	26,617,970	29.1%
TOTAL REVENUES	159,330,465	161,579,586	1.4%	191,417,150	191,638,890	100.1%	18.6%	221,313,350	15.5%

ESTIMATED REVENUES BY SOURCES



ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
1. TAXES									
General Property Taxes									
Current, Secured	9,056,160	9,784,407	8.0%	9,370,000	10,161,800	108.5%	3.9%	10,573,000	4.0%
Current, Unsecured	555,002	554,079	-0.2%	600,000	614,800	102.5%	11.0%	630,000	2.5%
Prior Year	12,602	15,542	23.3%	13,000	16,000	123.1%	2.9%	16,000	0.0%
Supplemental Roll	(16,392)	83,566	-609.8%	15,000	85,000	566.7%	1.7%	90,000	5.9%
State Shifts	0	0		0	0			0	
MVL in-lieu Offset	4,436,353	4,390,850	-1.0%	4,412,000	4,761,220	107.9%	8.4%	4,950,400	4.0%
Sub-total	14,043,725	14,828,444	5.6%	14,410,000	15,638,820	108.5%	5.5%	16,259,400	4.0%
Com Dev Agency Property Taxes									
Current, Secured	5,058,121	4,346,950	-14.1%	3,800,000	3,800,000	100.0%	-12.6%	4,000,000	5.3%
Current, Unsecured	2,561	0	-100.0%	0	0			0	
	(12,798)	0	-100.0%	0	0			0	
State Shifts	0	0		0	0			0	
Supplemental Roll	454,753	0	-100.0%	0	0			0	
Sub-total	5,502,637	4,346,950	-21.0%	3,800,000	3,800,000	100.0%	-12.6%	4,000,000	5.3%
Sales & Use Taxes									
General Sales Tax	9,569,353	10,522,437	10.0%	10,756,300	11,699,300	108.8%	11.2%	11,788,920	0.8%
GST in-lieu Offset	2,942,410	3,561,760	21.0%	3,746,600	3,706,820	98.9%	4.1%	4,289,160	15.7%
Temporary Tax-Measure E	5,910,308	6,469,067	9.5%	5,905,260	6,838,090	115.8%	5.7%	7,012,480	2.6%
Transp Devel Tax - Streets	509,167	2,227,754	337.5%	1,500,000	2,300,000	153.3%	3.2%	1,620,000	-29.6%
Transp Devel Tax - Transit	857,804	627,497	-26.8%	970,000	1,037,440	107.0%	65.3%	1,252,000	20.7%
Transp Sales Tax - Prop K	1,039,600	1,140,020	9.7%	1,100,000	1,150,000	104.5%	0.9%	1,175,000	2.2%
Sub-total	20,828,642	24,548,535	17.9%	23,978,160	26,731,650	111.5%	8.9%	27,137,560	1.5%
Business Taxes									
Business License Tax	585,327	603,399	3.1%	605,000	630,000	104.1%	4.4%	640,000	1.6%
Transient Lodging Tax	745,975	786,827	5.5%	760,000	850,000	111.8%	8.0%	860,000	1.2%
Other Taxes									
Documentary Transfer Tax	282,674	362,793	28.3%	265,000	226,700	85.5%	-37.5%	250,000	10.3%
Total for TAXES	41,988,980	45,476,948	8.3%	43,818,160	47,877,170	109.3%	5.3%	49,146,960	2.7%

TAXES

Taxes are compulsory charges levied by a government for the general financing of government programs, activities and improvements which benefit the community-at-large. Property taxes and sales taxes are the two major tax sources for the City. But, their rates and yields are limited by state law.

Property Taxes

Proposition 13 limits City Property Taxes to 1% of assessed valuation. However, on average, the City receives only 14 cents of every property tax dollar paid by the property owner for property within City limits. The balance goes to schools, the state and the county. The property tax is administered and collected by the county and then remitted to the City. The receipts from this tax may be spent on any lawful City activity. Receipts have dramatically declined due to the mortgage situation and resulting foreclosures and decrease in real estate prices. General Fund property tax receipts declined 8.2% in FY08-09, 19.4% in FY 09-10, 2.3% in FY11-12, 5.2% in FY12-13. However, in the FY12-13 and FY14-15, receipts started to rebound, a 4% increase is anticipated in FY14-15.

Since FY91-92, the Community Development Agency has received an allocation of CDA property taxes based upon the tax increment in the City's redevelopment project area. The receipts from this tax are restricted to redevelopment purposes.

However, the State legislation has abolished redevelopment agencies, effective January 31, 2012. So, any receipts in FY12-13 and afterward will be limited and only for debt service and a small administrative allocation. The City, as a local agency, will receive some of the residual funds from the dissolved CDA.

Sales Tax

State law allows the City to levy a 1% General Sales Tax on retail sales transactions occurring within the City limits. Actual collections are made by the State Board of Equalization which remits tax receipts to the City monthly. The receipts from this tax may be spent on any lawful City activity. The City enjoyed an expanded sales tax base during earlier robust economic times and as the City grew.

However, due to the economic downturn, General Sales Tax receipts declined 11.9% in FY08-09 and 15.9% in FY09-10. But, they have shown major increases in the last four years. An increase of 3.8% is expected in FY14-15.

In November 2010, the Tracy electorate approved Measure E which provides for a ½ cent increase over the 1% general levy. Receipts are greater than anticipated and future increases are expected. Receipts will be up 5.7% in FY13-14 and 2.6% in FY14-15.

The city received an allocation of the county 0.25% Transportation Development (TDA) Tax.

In FY91-92, the City started to receive an allocation of the countywide Prop K 0.50% sales tax levy.

Countywide receipts for both taxes are allocated to the City based upon population. As countywide yields and the City's population grow, so do the City's annual TDA allocation and Prop K tax receipts.

But as special sales taxes TDA and Prop K tax receipts have also been declining recently due to the economic downturn. However, FY12-13, they too started to rebound.

First claim on TDA monies, however, is for transit purposes with the balance restricted to streets. The City's annual TDA drawdown and allocation between transit and street varies yearly due to the availability of other transit funding and transit needs. Proposition K monies are received quarterly and must be used for street maintenance purposes.

Other Taxes

The City levies a Transient Occupancy (Lodging) Tax, at a rate of 10%. Tax yields vary with economic conditions, and have increased due to inflation and the opening of new lodging facilities.

The city levies a Business License Tax, which chiefly is based upon the number of employees a business has. The tax is \$100 plus \$20 per employee but there is also a maximum tax of \$2,000 which means any business with 100 or more employees will still pay \$2,000. Business license tax revenue has flattened as the construction sector has slowed. There are fewer contractor type license revenues.

The City also receives a share of the Documentary Transfer Tax collected by the county on the transfer of realty property located within the City. Tax yields vary with real estate turnover and the level of development within the City.

In past years, yields for these other taxes showed major increases. But, since FY04-05, decreases have been seen due to the slow real estate market and economic downturn. However, some rebound has been seen since FY11-12.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
2. SPECIAL ASSESSMENTS									
Operating Assessments									
Landscape Districts Assmts	2,458,818	2,636,934	7.2%	2,640,190	2,657,250	100.6%	0.8%	2,650,700	-0.2%
Downtown Business Assmts	113,978	113,979	0.0%	117,150	117,150	100.0%	2.8%	117,150	0.0%
Pre-Development Assessments	352,344	363,535	3.2%	368,000	370,700	100.7%	2.0%	380,000	2.5%
Other Operating Assessments	0	0		0	0			0	
Sub-total	2,925,140	3,114,448	6.5%	3,125,340	3,145,100	100.6%	1.0%	3,147,850	0.1%
Capital Development Fees									
Infill Areas									
Public Building Fees - Infill	62	3,047		45,000	5,000	11.1%	64.1%	45,000	800.0%
Arterial Fees - Infill	0	33,820		110,000	40,000	36.4%	18.3%	110,000	175.0%
Parking Impact Fees	4,048	3,212		2,400	0	0.0%		2,400	
Drainage Fees - Infill	0	14,731		42,000	10,000	23.8%	-32.1%	42,000	320.0%
Park Fees - Infill	0	0		25,000	5,500	22.0%		25,000	
Residential Specific Plan (RSP) Areas									
Program Fees	0	0		0	0			0	
Plan "C" Areas									
Park Development Fees	0	0		0	0			0	
Drainage Fees	0	0		0	0			0	
Arterial Fees	0	0		0	0			0	
General Fees	0	0		0	0			0	
Utilities Fees	0	0		0	0			0	
Program Mgmt Fees	0	0		0	0			0	
Utilities Fees									
Sewer Capital Fees	10,440	32,499	211.3%	30,000	40,000	133.3%	23.1%	30,000	-25.0%
Water Capital Fees	16,243	16,189	-0.3%	20,000	21,200	106.0%	31.0%	20,000	-5.7%
Other Development Areas									
I205 Area Specific Plan Fees	349,732	67,572	-80.7%	200,000	30,000	15.0%	-55.6%	200,000	566.7%
Northeast Industrial Area Fees	0	8,343,968		460,000	2,650,000	576.1%	-68.2%	460,000	-82.6%
South MacArthur Area Fees	610,974	1,879,920	207.7%	200,000	250,000	125.0%	-86.7%	200,000	-20.0%
Industrial Spec Plan, South	318,484	6,084	-98.1%	80,000	20,000	25.0%	228.7%	80,000	300.0%
Presidio Area Fees	0	0		0	0			0	
Tracy Gateway Area Fees	0	0		100,000	10,000	10.0%		100,000	900.0%
Ellis Area Fees	0	0		0	0			0	
Kagehiro Area Fees	0	0		10,000	5,000	50.0%		10,000	100.0%
Regional Impact Fees	(60,980)	53,594	-187.9%	232,000	25,000	10.8%	-53.4%	232,000	828.0%
Bond Proceeds Offset	0	0		0	0			0	
Sub-total	1,249,003	10,454,636	737.0%	1,556,400	3,111,700	199.9%	-70.2%	1,556,400	-50.0%

SPECIAL ASSESSMENTS

Special assessments are compulsory charges levied by a government for the purpose of financing particular public services and/or improvements which benefit limited groups of property owners. Special assessments levied and collected by the City consist of three types: operating assessments, capital development fees, and debt assessments.

Operating Assessments These include the City Landscaping District (LD), the Downtown Tracy Public Benefit Improvement District (PBID) fees, and Downtown Parking District assessments. The use of these proceeds is limited to the special purposes for which they are levied. Since the late 1980s, all new developments have been placed within the City Landscaping District for the purpose of maintaining the public landscaping in and around these developments. The assessments for the LD are collected by the county along with the property taxes on the properties within the respective District. To raise the LD fees beyond an inflation factor, it requires a vote of the property owners. Some zones in the LD have opted for a higher fee to provide for additional services whereas others have not.

A special levy is collected by the City as a special assessment on businesses within the downtown area. The proceeds are used for promotional activities and events for the downtown area. In FY11-12, the Downtown Tracy Business Improvement Area was replaced by a new Downtown Tracy Public Benefit Improvement District.

The City also receives, by special agreements, pre-development assessments from certain property owners. These assessments are in-lieu of taxes prior to development in and/or annexation for major developments which receive the benefit of City services.

Capital Development Fees Capital development fees are collected by the City to finance capital improvements necessary to support new development in the City. These fees are paid by property owners/builders at various stages of the development and building approval process. The use of these fees is restricted to those capital improvement projects necessary to meet the impact of new growth upon the community. These fees support a "pay as you go" capital improvement program for the community. The collection of capital development fees is tied to development approvals and the issuance of building permits, particularly for single family homes.

When building and construction activities were on an upswing, the fees collected have been over \$15 million annually. But in FY05-06 and FY06-07, they decreased to \$9.4 and \$7.0 million. In FY07-08, capital development fees jumped to \$23.5 million due to development in the Northeast Industrial Area. But, since FY08-09, receipts declined to than \$3 million. In FY12-13, they will jump to over \$10 million due to development in the NE Industrial area. Only \$3.1 million is projected for FY13-14 and \$1.5 million is projected for FY14-15.

These fees are accounted for separately by development areas and by project categories. Also, separate fees are collected in the older or "Infill" area of the community. Space limitation in this document does not allow for the listing of all accounts, so only a summary for each separate fund involved is shown here. Fees are also accounted for water and sewer purposes. The resale of excess ECUs of utilities capacity are accounted for as capital fees.

In some cases, bond proceeds are used to finance the fees. To avoid a double counting of total revenues, an offset is shown.

At the start of FY11-12, fees that still needed to be collected from the various areas totaled over \$30 million. Recent collections have been from industrial and commercial development, rather than residential development.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
Debt Assessments									
CFD 89-1 ISP-NE	1,556,312	1,300,812	-16.4%	1,300,000	1,300,000	100.0%	-0.1%	1,300,000	0.0%
AD 93-1 Tracy Marketplace	360,474	360,474	0.0%	362,300	360,500	99.5%	0.0%	362,300	0.5%
AD 93-2 Woodfield Estates	449,283	501,036	11.5%	449,000	449,100	100.0%	-10.4%	449,000	0.0%
AD 94-1 Auto Mall	441,844	441,621	-0.1%	441,600	441,700	100.0%	0.0%	441,600	0.0%
AD 95-1 Pheasant Run	109,338	63,241	-42.2%	110,000	115,400	104.9%	82.5%	110,000	-4.7%
AD 96-1 Bridle Creek #1	135,798	137,172	1.0%	138,000	137,200	99.4%	0.0%	138,000	0.6%
AD 97-1 Heartland #1	153,215	146,472	-4.4%	150,000	146,500	97.7%	0.0%	150,000	2.4%
AD 97-2 Bridle Crk #3 & #4	214,905	214,028	-0.4%	214,900	214,900	100.0%	0.4%	214,900	0.0%
AD 98-1 Plan "C"	4,868,238	4,885,018	0.3%	4,750,000	4,885,600	102.9%	0.0%	4,750,000	-2.8%
AD 98-3 Souza Citation	249,549	309,050	23.8%	330,000	309,100	93.7%	0.0%	330,000	6.8%
AD 98-4 Morrison Homes	213,895	208,722	-2.4%	209,000	208,740	99.9%	0.0%	209,000	0.1%
CFD 99-1 NE Industrial Area #1	764,518	761,341	-0.4%	760,000	761,320	100.2%	0.0%	760,000	-0.2%
CFD 99-2 South MacArthur Plan A	929,152	931,595	0.3%	930,000	931,610	100.2%	0.0%	930,000	-0.2%
CFD 00-1 Presidio	939,315	959,747	2.2%	935,000	960,530	102.7%	0.1%	935,000	-2.7%
AD 00-2 Heartland #3	85,945	73,012	-15.0%	85,000	73,020	85.9%	0.0%	85,000	16.4%
AD 03-1 Berg Avenue Area	83,282	82,342	-1.1%	81,000	82,340	101.7%	0.0%	81,000	-1.6%
CFD 06-1 NE Industrial Area #2	791,623	807,454	2.0%	800,000	807,500	100.9%	0.0%	800,000	-0.9%
CFD 11-1 Tracy 580 Bus Park	0	0		38,000	37,500	98.7%		38,000	1.3%
Sub-total	12,346,686	12,183,137	-1.3%	12,083,800	12,222,560	101.1%	0.3%	12,083,800	-1.1%
Total for SPECIAL ASSESSMENTS	16,520,829	25,752,221	55.9%	16,765,540	18,479,360	110.2%	-28.2%	16,788,050	-9.2%

SPECIAL ASSESSMENTS CONTINUED

Debt Assessments

Special assessments have been levied by the City against certain property owners for infrastructure improvements made in the past that benefited their properties. These assessments are collected by the county along with property taxes on the properties. The receipts from these assessments are used to pay the debt service obligations used to finance the improvements made.

The debt assessments are levied either through Assessment Districts (AD) or Community Facilities Districts (CFD). A District's name usually designates the year when it was first formed.

The City will have 18 special assessment levies and debt obligations to administer in FY14-15. The levies are set based on the payment schedules for the respective bond issues.

<u>ESTIMATED REVENUES By Revenue Source</u>	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
3. LICENSE, PERMIT, & FRANCHISE FEES	15	47		50	50	SFH Permit Level		300	
Building & Construction Permits									
Building Permits	279,194	565,196	102.4%	500,000	500,000	100.0%	-11.5%	900,000	80.0%
Electrical Permits	41,098	51,461	25.2%	50,000	70,000	140.0%	36.0%	85,000	21.4%
Plumbing Permits	47,771	66,235	38.7%	55,000	70,000	127.3%	5.7%	90,000	28.6%
Mechanical Permits	19,010	22,860	20.3%	25,000	32,000	128.0%	40.0%	35,000	9.4%
Grading Permits	7,655	12,792	67.1%	68,400	20,000	29.2%	56.3%	147,100	635.5%
Encroachment Permits	21,267	17,055	-19.8%	22,070	15,000	68.0%	-12.0%	28,640	90.9%
Sign & Zoning Permits	22,858	23,427	2.5%	21,820	14,000	64.2%	-40.2%	23,940	71.0%
Sub-total	438,853	759,026	73.0%	742,290	721,000	97.1%	-5.0%	1,309,680	81.6%
License Fees									
Bicycle Licenses	0	12		100	100	100.0%		100	0.0%
Animal Licenses - Rabies	2,638	2,595	-1.6%	2,500	2,000	80.0%	-22.9%	2,500	25.0%
Animal Licenses - Livestock	25,210	26,515	5.2%	26,000	26,000	100.0%	-1.9%	26,000	0.0%
Business Licenses - New	36,345	32,835	-9.7%	33,000	33,000	100.0%	0.5%	34,000	3.0%
Business Licenses - Renewals	51,670	53,005	2.6%	55,000	56,000	101.8%	5.7%	58,000	3.6%
Other Licenses	0	3,650		0	0		-100.0%	0	
Sub-total	115,863	118,612	2.4%	116,600	117,100	100.4%	-1.3%	120,600	3.0%
Franchise Fees									
Franchise - Electric & Gas	541,554	541,028	-0.1%	550,000	581,400	105.7%	7.5%	590,000	1.5%
Franchise - Cable TV	780,506	810,137	3.8%	815,000	800,000	98.2%	-1.3%	815,000	1.9%
Ed/Govt Cable TV	175,856	187,893	6.8%	188,000	191,000	101.6%	1.7%	193,000	1.0%
Franchise - Waste Collection	1,120,000	1,148,000	2.5%	1,188,200	1,188,000	100.0%	3.5%	1,210,000	1.9%
Franchise - Others	781	781	0.0%	1,000	500	50.0%	-36.0%	1,000	100.0%
Sub-total	2,618,697	2,687,839	2.6%	2,742,200	2,760,900	100.7%	2.7%	2,809,000	1.7%
Total for LICENSE, PERMIT, & FRANCHISE FEES	3,173,413	3,565,477	128.3%	3,601,090	3,599,000	99.9%	0.9%	4,239,280	17.8%

PERMIT, LICENSE, AND FRANCHISE FEES

These fees are collected in exchange for the issuance of a license, a permit, or a franchise and are usually used to finance programs regulating the activities permitted or to mitigate their impact on the community.

Building and Construction Permit Fees

Permit fees are collected by the City for building and construction permits. These fees are used to cover the costs of processing permit applications and inspecting the building and construction work performed under the permits. These permits are primarily issued by the Building Division for projects on private properties. The Engineering Division also issues permits for grading and for projects on, under, or encroaching upon public streets or rights-of-way.

Since FY00-01, building permits for new single family homes were as follows:

FY 00-01	1,364	FY 07-08	19
FY 01-02	838	FY 08-09	27
FY 02-03	1,466	FY 09-10	22
FY 03-04	1,183	FY 10-11	9
FY 04-05	693	FY 11-12	15
FY 05-06	220	FY12-13	47
FY 06-07	88		

In FY04-05 building and construction permit fees totaled about \$3.0 million, but this fell to about \$1.6 million in FY05-06 and \$1.25 million in FY06-07. In recent years, commercial development has brought in revenues, which offset the loss in revenues due to the drop in building permits for new homes. In FY07-08 and FY08-09, revenues dropped to about \$750,000. In FY09-10, they dropped to about \$560,000, and to \$346,000 in FY11-12.

The slowdown in permits is due to the Measure A growth control initiative, as well as the general economic downturn. Revenues are starting to increase with \$438,800 in FY11-12, \$759,026 in FY12-13, and \$721,000 projected for FY13-14. A major pick-up in building and construction is expected in FY14-15, with \$1,309,680 projected in permit fees.

License Fees

Other licensing fees collected include animal and bicycle license fees, which usually generate about \$25,000 per year. These fees are used to cover the costs of the animal regulation program and the printing of bicycle licenses.

Also, the City generates fees for the cost of processing new business license applications and renewals. The revenue generated varies with the local economy.

Franchise Fees

Franchise fees are imposed by the City upon utility companies and other businesses for the privilege of using the City's rights-of-way. These fees may be spent on any lawful City activity. Currently, fees are in place for electric, gas, cable television, and solid waste collections.

The City levies a 0.5% rate for electricity and a 1.0% rate for natural gas on franchise receipts collected within the City. The City levies a 5% rate on cable TV franchise revenues plus 75 cents per month per subscriber to support the City's education & government cable TV channel.

Since FY08-09, franchise fees paid by electric and gas providers were down due to the poor economy. Since then, they have been slowly recovering. A slight increase is projected in FY14-15. Cable TV franchise fees have increased in FY11-12 and FY12-13. Overall, in FY14-15, modest increases are expected.

A review of franchise fees in FY11-12 revealed the contract for solid waste fee provided for a maximum of 10% for a franchise fee and the fee was adjusted accordingly.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
4. INTERGOVERNMENTAL REVENUES									
State Shared Taxes									
Motor Vehicle In-Lieu Tax	41,270	43,009	4.2%	44,000	35,700	81.1%	-17.0%	36,000	0.8%
State Fiscal Relief	0	0		0	0			0	
Property Tax Relief	176,082	118,023	-33.0%	130,000	119,900	92.2%	1.6%	123,000	2.6%
Public Safety Tax	352,095	388,507	10.3%	380,000	395,100	104.0%	1.7%	404,000	2.3%
Gasoline Tax	2,316,797	1,887,125	-18.5%	2,435,150	2,359,520	96.9%	25.0%	2,101,380	-10.9%
Sub-total	2,886,244	2,436,664	-15.6%	2,989,150	2,910,220	97.4%	19.4%	2,664,380	-8.4%
State Grants & Reimbursements									
State Mandate Reimbursements	32,012	16,052	-49.9%	25,000	21,000	84.0%	30.8%	25,000	19.0%
State POST Reimbursements	14,194	83,260	486.6%	20,000	45,000	225.0%	-46.0%	45,000	0.0%
State Law Enforcement Grants	147,749	209,995	42.1%	237,220	200,810	84.7%	-4.4%	237,220	18.1%
State Fire Aid	80,782	115,102	42.5%	206,000	160,000	77.7%		206,000	28.8%
State Highways Grants	0	(4,787)		0	0			0	CIP
SHG-Traffic Congestion Relief	0	0		0	0			0	
SHG-Prop 1B	1,205,764	0	-100.0%	0	0			0	
State Transit Assistance	78,715	138,328	75.7%	0	458,200		231.2%	0	CIP
State Airport Grants	0	335,039		20,000	20,000		CIP	20,000	CIP
State Park Grants	0	0		0	0			0	CIP
Other State Grants	184,323	163,287	-11.4%	0	0			0	CIP
County Grants & Reimbursements									
County Transit Operating	0	0		50,000	0	0.0%		0	
Other County Grants	32,046	41,020	28.0%	40,000	40,000	100.0%	-2.5%	40,000	0.0%
Federal Grants & Reimbursements									
Federal Law Enforcement Grants	12,878	35,339	174.4%	6,300	6,300	100.0%	-82.2%	6,300	
Federal Highway Grants	1,218,289	2,113,739	73.5%	1,728,500	10,036,280	580.6%	374.8%	39,792,490	296.5%
Federal Transit Grants	965,439	1,973,621	104.4%	885,000	2,172,930	245.5%	10.1%	910,000	-58.1%
FAA Airport Grants	42,552	0		4,028,400	4,782,000	118.7%		0	CIP
Community Devel Block Gt	87,350	302,611	246.4%	417,800	633,200	151.6%	109.2%	523,400	-17.3%
Other Federal Grants	513,913	57,687	-88.8%	0	0			0	CIP
Other Grants & Reimbursements									
Tracy Rural Fire District Proceeds	3,942,321	4,226,714	7.2%	3,948,900	4,032,280	102.1%	-4.6%	3,923,800	-2.7%
Mt House CSD Fire Service Proce	2,356,576	2,385,092	1.2%	2,381,100	2,297,150	96.5%	-3.7%	2,434,700	6.0%
SJCOG - Prop K Reimbursements	633,016	0	-100.0%	0	505,460			0	-100.0%
School District Grants - Operating	264,369	253,727	-4.0%	265,750	253,730	95.5%	0.0%	253,730	0.0%
Schools CDA Repayment	0	0		0	0			0	
Other Grants & Reimbursements	350,000	1,772,958	406.6%	20,000	82,590	413.0%	-95.3%	221,100	167.7%
Sub-total	12,162,288	14,218,784	16.9%	14,279,970	25,746,930	180.3%	81.1%	48,638,740	88.9%
Total for INTERGOVERNMENTAL REVENUES	15,048,532	16,655,448	10.7%	17,269,120	28,657,150	165.9%	72.1%	51,303,120	79.0%

INTERGOVERNMENTAL REVENUES

This category includes all grants, subventions, and reimbursements received from other government entities.

State Shared Taxes

The primary group in this category is state shared taxes which includes motor vehicle in-lieu taxes, property tax relief, public safety sales tax, and gasoline fuel taxes. Their receipts had been stable and reliable from year-to-year based primarily on the City's population relative to the population of the State and other communities. State shared taxes increased based upon inflation, State economic conditions, and City population growth. Population growth and booming State and local economies tend to push such revenues up. However, certain State legislation has had negative impacts on recent and future receipts.

Motor Vehicle in-Lieu Taxes are collected by the State in-lieu of a property tax. A portion of these taxes is allocated among cities by the State. Their use is unrestricted. These used to be a significant City General Fund revenue source reaching \$3.76 million in FY02-03. Since then, they decrease to about \$35,700 in FY13-14.

California voters approved a half cent Public Safety Sales Tax starting in FY93-94. Unfortunately, the distribution formula used in about a handful of counties (including San Joaquin County) directs most of these funds to the county. The small amount the City does receive is restricted to public safety purposes. These receipts have also declined in recent years due to the local economy. But, increases were seen in FY12-13 and FY14-15. A 2.3% increase is projected for FY14-15.

Gasoline Fuel Taxes are collected by the State and then allocated to cities & counties. Their use is restricted to the maintenance and construction of streets and traffic improvements. In FY11-12, receipts were up because traffic congestion relief monies are now added into gasoline taxes. In FY12-13, they showed a decrease. For FY13-14, an increase is expected; but a decrease is projected for FY14-15.

Grants and Reimbursements

This grouping includes special purpose grants from the Federal Government, the State, the County, and other local agencies. The receipts from these sources vary from year-to-year. Their use is usually restricted to certain purposes or certain projects. In some cases, they are reimbursements for expenditures already made by the City for a particular purpose.

One major source in this grouping is the tax and assessment proceeds from the Tracy Rural Fire District (TRFD) to pay for consolidated fire services and the proceeds received from the Mountain House Community Services District (MHCSO), located northwest of the City, as the City provides fire services to both of these areas. The City receives all of the TRFD operating receipts for the year, except for a small TRFD administrative allocation. The MHCSO proceeds are based upon their share of minimal staffing provided, which is 16.6% of consolidated operating costs.

Both the TRFD and the MHCSO are also experiencing decline in local revenues due to the economic downturn. The FY 09-10 Fire Department budget was reduced for the benefit of TRFD, and MHCSO shared in the benefit of that reduction. The MHCSO proceeds for FY 09-10 were down due to the reduction, but also they were given a credit for the overpayment of their share of costs in the prior fiscal year. Since then, proceeds have been increasing.

Local schools provide annual support for the School Resources Officers and Crossing Guards services.

Others grants are based upon approved capital projects. These include parks, highways, transit, and airport grants. Also, Prop K grants are received from the SJCOG for specific street, bikeway, and transit projects.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
5. CURRENT SERVICE CHARGES									
General Government Charges									
Sales of Maps & Publications	3,186	733	-77.0%	4,000	2,500	62.5%	241.1%	3,000	20.0%
Reproduction & Postage Fees	4,820	7,068	46.6%	4,000	7,200	180.0%	1.9%	5,000	-30.6%
Financial Services Fees	619,214	611,058	-1.3%	400,000	400,000	100.0%	-34.5%	400,000	0.0%
Other Gen Govt Fees	8,850	3,975	-55.1%	5,000	4,000	80.0%	0.6%	5,000	25.0%
Public Safety Charges									
Special Police Fees	155,165	138,069	-11.0%	150,000	146,540	97.7%	6.1%	146,540	0.0%
Special Fire Fees	168,182	204,558	21.6%	168,500	191,700	113.8%	-6.3%	204,950	6.9%
Animal Shelter Fees	12,533	12,933	3.2%	14,000	15,000	107.1%	16.0%	15,000	0.0%
Weed & Lot Cleaning Fees	5,957	4,562	-23.4%	5,000	8,800	176.0%	92.9%	5,000	-43.2%
Hazardous Waste Clean-up Fees	0	0		2,000	1,500	75.0%		2,000	33.3%
Demolition Fees	0	0		2,000	1,500	75.0%		2,000	33.3%
Engineering Charges									
Map Review & Plan Check Fees	234,952	376,797	60.4%	368,000	600,000	163.0%	59.2%	2,000,000	233.3%
Inspection Fees	288,806	203,485	-29.5%	162,500	400,000	246.2%	96.6%	500,000	25.0%
Segregation Fees	1,440	4,989	246.5%	1,500	1,500	100.0%	-69.9%	8,200	446.7%
Planning & Zoning Charges									
Planning Fees	333,612	396,839	19.0%	103,000	375,000	364.1%	-5.5%	13,000	-96.5%
Environmental Review Fees	3,220	3,395	5.4%	5,500	10,000	181.8%	194.6%	10,000	0.0%
Zoning Fees	53,050	13,516	-74.5%	36,440	55,000	150.9%	306.9%	55,000	0.0%
Development Review Fees	83,594	149,851	79.3%	163,200	175,000	107.2%	16.8%	175,000	0.0%
Building Regulation Charges									
Building Plan Check Fees	197,652	561,795	184.2%	400,000	700,000	175.0%	24.6%	800,000	14.3%
Parks & Recreation Charges									
General Recreation Fees	194,460	213,770	9.9%	231,000	186,000	80.5%	-13.0%	237,000	27.4%
Aquatics Fees	146,344	168,977	15.5%	146,000	170,000	116.4%	0.6%	170,000	0.0%
Athletics Fees	181,893	211,334	16.2%	164,000	208,150	126.9%	-1.5%	208,150	0.0%
Youth Program Fees	121,990	133,517	9.4%	155,000	109,310	70.5%	-18.1%	124,000	13.4%
Senior Center Fees	20,519	21,306	3.8%	21,000	21,000	100.0%	-1.4%	24,000	14.3%
Teen Program Fees	5,135	4,013	-21.9%	6,300	7,460	118.4%	85.9%	7,500	0.5%
Rental - Community Center	49,967	51,993	4.1%	65,500	59,120	90.3%	13.7%	65,000	9.9%
Rental - Other Facilities	40,491	34,794	-14.1%	69,500	13,780	19.8%	-60.4%	27,900	102.5%
Community Events Fees	19,061	34,096	78.9%	25,000	37,380	149.5%	9.6%	40,000	7.0%
Cultural Arts Charges									
Cultural Arts Fees	266,547	303,735	14.0%	346,500	284,910	82.2%	-6.2%	372,660	30.8%
Capital Project Charges									
CIP Project Mgmt Charges	5,167,108	5,276,062	2.1%	5,072,400	4,775,000	94.1%	-9.5%	5,160,600	8.1%
Sub-total for Governmental Charges									
	8,387,748	9,147,220	9.1%	8,296,840	8,967,350	108.1%	-2.0%	10,786,500	20.3%

CURRENT SERVICE CHARGES

These charges are collected by the City in exchange for a particular public service of limited and specific benefit and are used to finance the particular service provided.

Current service charges can be classified into three sub- categories: governmental charges, enterprise charges, and internal charges.

Governmental Charges

Traditionally, City services have been funded through taxes. However, in certain areas, where there are limited and specific benefits for particular services, a fee or charge may be levied upon users to pay for the service. Over the years, a number of such user charges and fees have been authorized for certain services.

Applicable to all departments are General Charges for the sale of maps and publications and reproduction and postage costs. Financial service charges are the City's administrative charges for the formation and administration of assessment and community facilities districts. Also, the City Treasurer costs (see the Cash Management program) are recovered by charges, which are offset against interest earnings prior to their interfund allocation.

Public Safety Charges include special police fees for reports, fingerprinting, DUI recovery, and special events. Special fire fees include fire permit fees; fire systems plan check and inspection fees, and street addressing fees. Animal shelter fees include impoundment fees and processing charges for animal adoptions. Public Safety Charges, except for Special Fire fees, are based upon past receipts. Special Fire fees include charges which are related to the level of building and construction activities in the community.

Engineering, Planning and Zoning, and Building Fee revenues vary with the level of building and construction activities in the community. But, there are one-time windfalls due to large projects or the periodic peaks of rechecks after code revisions.

In FY02-03, Engineering revenues were over \$2,900,000. Since then, they have declined significantly. In FY09-10, such revenues were about \$339,000. In FY11-12, they were up to about \$902,191, due to a one-time receipt. In FY 11-12 and FY12-13, they were down again. However, major increases are expected for FY13-14 and FY14-15.

Planning and Zoning fees can vary from year to year. In FY09-10, fees were less than \$100,000. Since then, they are up significantly. However, a decrease is expected in FY14-15.

Building fees reached \$1,179,000 in FY 03-04; but they have declined since then. However, in FY12-13, they showed a major increase due to industrial development. They are expected to show increases in FY13-14 and FY14-15.

Parks & Recreation charges, while not set for 100% recovery, do play a significant role in the funding of recreation programs. While revenues were down in FY13-14, they are expected to increase in FY14-15.

In FY07-08, with the opening of the City's new Grand Theatre, Cultural Arts fees were a new revenue source for the City. While revenues were down in FY13-14, they are expected to increase in FY14-15.

CIP Project Management Charges are paid by City capital projects to the General Fund as reimbursements and overhead charges for City staff effort devoted to such projects. The amount charged can vary from year-to-year depending on the progress made and staff effort in terms of design, inspections, and program management devoted to such projects. Also, these charges are paid by major development reviews, which are budgeted and accounted for like CIP projects. In such cases, the property owner pays not only for the contracted review, but also for City staff time and associated overhead.

In FY13-14, receipts will be down from prior years. Receipts are expected to exceed \$5,000,000.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
Water Charges									
Water Sales	14,067,302	14,545,473	3.4%	14,701,000	14,701,000	100.0%	1.1%	14,995,000	2.0%
Bulk Water Sales	1,530	780,200		0	1,200,000		53.8%	500,000	-58.3%
Other Water Fees	94,534	95,059	0.6%	90,000	188,000	208.9%	97.8%	193,000	2.7%
Wastewater Charges									
Wastewater Service Charges	11,232,370	11,685,657	4.0%	12,633,500	12,073,800	95.6%	3.3%	12,320,000	2.0%
Other Sewer Fees	183,878	208,156	13.2%	190,000	205,000	107.9%	-1.5%	210,000	2.4%
Solid Waste Charges									
Waste Collection Fees	4,253,038	4,438,152	4.4%	4,639,000	4,351,300	93.8%	-2.0%	4,760,000	9.4%
Waste Disposal Fees	8,502,913	9,891,207	16.3%	9,013,000	9,790,080	108.6%	-1.0%	10,050,000	2.7%
Recycling Program Fees	2,145,661	2,260,820	5.4%	2,386,000	2,168,920	90.9%	-4.1%	2,375,000	9.5%
Other Solid Waste Fees	3,841,115	3,679,358	-4.2%	3,400,000	2,886,140	84.9%	-21.6%	2,375,000	-17.7%
Drainage Charges									
Drainage Fees	563,884	563,773	0.0%	585,000	571,100	97.6%	1.3%	580,000	1.6%
Airport Charges									
Aircraft Tie-down Fees	5,434	5,390	-0.8%	3,000	5,000	166.7%	-7.2%	5,000	0.0%
Airport Hangar Rentals	196,455	189,636	-3.5%	192,000	192,000	100.0%	1.2%	192,000	0.0%
Airport Ground Rentals	5,258	14,934	184.0%	15,360	17,860	116.3%	19.6%	17,860	0.0%
Airport FBO Lease	27,120	26,350	-2.8%	26,190	26,190	100.0%	-0.6%	26,980	3.0%
Airport Crop Income	51,002	52,629	3.2%	54,000	59,000	109.3%	12.1%	65,000	10.2%
Airport Fuel Sales	58,638	31,025	-47.1%	50,000	50,000	100.0%	61.2%	585,000	1070.0%
Transit Charges									
Fixed Route Fares	54,055	55,875	3.4%	59,800	65,000	108.7%	16.3%	65,000	0.0%
Para-Transit Fares	25,436	23,245	-8.6%	22,250	20,750	93.3%	-10.7%	20,750	0.0%
Taxi Ticket Sales	1,400	2,300	64.3%	1,500	1,500	100.0%	-34.8%	1,500	0.0%
Sub-total for Enterprise Charges	45,311,023	48,549,239	177.7%	48,061,600	48,572,640	101.1%	0.0%	49,337,090	1.6%
Internal Charges									
Vehicle Fuel Charges	614,306	731,727	19.1%	700,000	737,200	105.3%	0.7%	710,700	-3.6%
Vehicle Maintenance Charges	690,010	767,234	11.2%	735,500	783,400	106.5%	2.1%	833,800	6.4%
Building Maintenance Charges	1,069,587	771,936	-27.8%	898,100	802,300	89.3%	3.9%	898,100	11.9%
Self-Insurance Charges	3,293,024	3,383,408	2.7%	3,296,000	3,401,500	103.2%	0.5%	3,296,900	-3.1%
Equipment Charges	1,193,564	1,179,280	-1.2%	1,814,700	1,805,610	99.5%	53.1%	1,831,600	1.4%
Central Services Charges	87,439	78,407	-10.3%	75,000	77,400	103.2%	-1.3%	78,000	0.8%
Information Systems Charges	1,024,255	991,520	-3.2%	1,043,400	1,043,400	100.0%	5.2%	1,434,350	37.5%
TeleComm Systems Charges	250,230	263,560	5.3%	275,000	275,000	100.0%	4.3%	300,000	9.1%
Sub-total for Internal Service Charges	8,222,415	8,167,072	-0.7%	8,837,700	8,925,810	101.0%	9.3%	9,383,450	5.1%
Total for CURRENT SERVICE CHARGES	61,921,186	65,863,531	6.4%	65,196,140	66,465,800	101.9%	0.9%	69,507,040	4.6%

CURRENT SERVICE CHARGES (CONTINUED)

Enterprise Charges

Enterprise funds are used to account for operations that are financed and managed in a manner similar to private business enterprises. The intent of such funds is that the costs of the services provided be recovered primarily through user charges. The City uses these funds for: transit, airport, solid waste, water, wastewater, and drainage. These charges represent a significant share of the City's operating budget. And, the last four impact almost every household and property within the City.

The growth in water charges reflects community growth and the rate increases. Water rates were raised by 19% in April 2008. So, water revenues showed increases in FY07-08 and FY08-09. But, in FY09-10, revenues decreased reflecting the economic slowdown and vacant properties. Since FY11-12, revenues have shown modest ups and down. Modest increases are expected in FY13-14 and FY14-15.

Wastewater rates were raised 28% in FY03-04 and again 39% in FY05-06. Due to the rate increase, in FY06-07, revenues showed a major increase. Receipts have leveled off since then, due to the economic slowdown. Since FY11-12, revenues have only shown modest ups and downs. A 9% rate increase was effective in September 2013.

Over the years, solid waste revenues have shown modest annual increases reflecting community growth. Rates were raised early in FY07-08, so revenues showed a major increase. But, thereafter, these revenues have also decreased due to the poor economy and vacant properties.

Rates were increased about 29% in January 2012. Revenues have shown major increases since then.

Drainage Fee rates were established in FY91-92. Since then, no rate changes have been made. Drainage revenues have increased due only to community growth, although commercial development does bring in more revenue due to the larger impervious surfaces involved. Receipts have leveled off in FY07-08 and FY08-09, due to the economic slowdown. Since then, they have shown modest increases over the years.

Over the years, Airport charges have shown moderate annual increases. In FY11-12, airport revenues went up, but decreased in FY12-13. Increases are anticipated in FY13-14 and FY14-15.

Transit Charges have shown increases in recent fiscal years with the advent of the City's fixed route transit service. However, these receipts can vary from year to year. In FY11-12 and FY12-13 they were down but increases are expected in FY13-14 and FY14-15.

Internal Charges

Internal service funds are used to account for the financing of services provided by one City department or agency to others on a cost reimbursement basis. Internal Charges are the revenues received by these funds for the services rendered. For some City departments, they are a sizeable part of their operating budget. The City uses such funds for: self-insurance, vehicle operations and maintenance, equipment replacement, building maintenance, and central services (mail, telephone, copier services and information systems).

Internal Charges are determined by the Finance Division annually based on the projected budgets for the respective service programs. Overall, Internal Charges have shown moderate annual increases, but separate charges show annual variations.

Since FY08-09, some internal charges have been held down as a fiscal reduction measure. However, in FY11-12 they were allowed to increase again.

In FY12-13, fuel charges were up again. For FY13-14, equipment charges will be up. For FY14-15, information systems charges are the major cost increase.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
6. OTHER REVENUES									
Fines & Forfeitures									
Vehicle Code Fines									
Vehicle Code Fines	133,826	107,612	-19.6%	120,000	94,300	78.6%	-12.4%	95,000	0.7%
General Fines									
City Fines & Forfeitures	17,878	6,025	-66.3%	9,000	6,100	67.8%	1.2%	6,200	1.6%
Parking Penalties	92,797	56,831	-38.8%	70,000	60,000	85.7%	5.6%	70,000	16.7%
Penalties Receivables - General F	1,275,881	392,630	-69.2%	1,200,000	733,000	61.1%	86.7%	745,000	1.6%
Admin Citations	6,020	3,005	-50.1%	5,000	3,000	60.0%	-0.2%	3,000	0.0%
Other Fines & Forfeitures									
Penalties Receivables - Other Fds	362,860	375,028	3.4%	368,000	380,000	103.3%	1.3%	380,000	0.0%
Narcotics Asset Seizure Proceeds	25,900	1,556	-94.0%	26,500	75,000	283.0%		15,000	-80.0%
Total for Fines & Forfeitures	1,915,162	942,687	-50.8%	1,798,500	1,351,400	75.1%	43.4%	1,314,200	-2.8%
Revenue from Use of Money & Property									
Investment Earnings - City Treasurer									
General Fund	769,618	154,515	-79.9%	565,000	210,000	37.2%	35.9%	230,000	9.5%
Enterprise Funds	283,765	98,134	-65.4%	251,000	248,000	98.8%	152.7%	251,000	1.2%
Other Major Operating Funds	150,160	61,625	-59.0%	19,500	19,100	97.9%	-69.0%	19,500	2.1%
Sub-total	1,203,543	314,274	-73.9%	835,500	477,100	57.1%	51.8%	500,500	4.9%
Investment Earnings from Other Agencies									
Fiscal Agent Earnings	22,096	22,248	0.7%	23,000	23,000	100.0%	3.4%	23,000	0.0%
Property Tax Interest (Gen Fd)	2,711	8,987	231.5%	5,000	9,000	180.0%	0.1%	9,000	0.0%
Property Tax Interest (CDA)	2,955	0	-100.0%	0	0			0	
Sub-total	27,762	31,235	12.5%	28,000	32,000	114.3%	2.4%	32,000	0.0%
Rents & Concessions									
Rental - Other Facilities	468,108	450,962	-3.7%	450,500	457,000	101.4%	1.3%	463,000	1.3%
Downtown Business Promotions	0	0		0	0			0	
Sub-total	468,108	450,962	-3.7%	450,500	457,000	101.4%	1.3%	463,000	1.3%
Total for Revenue from Use of Money & Property	1,699,413	796,471	-53.1%	1,314,000	966,100	73.5%	21.3%	995,500	3.0%
Sale of Property									
Sale of Real Property	0	0		1,000	500	50.0%		1,000	100.0%
Sale of Personal Property	44,202	44,018	-0.4%	13,000	500	3.8%	-98.9%	13,000	2500.0%
Total for Sale of Property	44,202	44,018	-0.4%	14,000	1,000	-97.7%	-97.7%	14,000	1300.0%
(Continued)									

OTHER REVENUES

This is the miscellaneous category for revenues. It includes fines & forfeitures, use of monies & property, the sale of property, contributions, refunds, and other income not classified elsewhere.

Fines & Forfeitures

Fines and forfeitures are punitive assessments levied by the courts or government agencies upon violators of laws or regulations. The City receives from the county fines and forfeitures resulting adjudication of violations of the Vehicle Code and the City's Municipal Code. Vehicle Code fines are placed into a special fund and their use is restricted to traffic safety purposes. Other fines are unrestricted general revenue. While there was a decline in receipts compared to prior years and a backlog in county processing, the receipt of such fine monies appear to have recovered somewhat. However, only a nominal amount is projected for FY14-15.

By law parking violations are not criminalized and are not under the jurisdiction of the courts. The City is responsible for the adjudication and the collection of parking penalties. These activities have been contracted out, but the City will receive the net receipts from the penalties collected. Only nominal amounts are projected.

The City receives proceeds from the sale of assets seized in the enforcement of narcotics laws. These proceeds are placed into a special fund, and their use is restricted to law enforcement purposes. Due to changes in State law, these proceeds have declined.

The City also levies a 10% penalty on unpaid receivables, primarily on utility billings. However, the bulk of these receipts are deposited into the City's General Fund. These receipts are down in FY12-13 due to write offs.

Use of Monies & Property

This category includes City income derived from Investment Earnings and the rental of City property. Monies not needed for immediate use are invested by the City Treasurer. Investment earnings are also realized from monies held by fiscal agents for various purposes. Investment earnings are credited to the funds which provided them. The City uses a pooled cash investment strategy. Interest earnings on pooled cash are allocated back to the contributing funds based upon the respective cash balances in each fund at the end of each month. For budgeting purposes, only investment earning for major operating funds are estimated and reported in the budget document. However, most City Funds earn interest if and when they have a positive cash balance. Actual earnings for a particular fund are a function of its average fund balance and current interest rates. Due to the fluctuation in interest rates, GASB 31 adjustments for market value, and actual cash balances, investment earnings can fluctuate from year to year.

Since FY 09-10, interest earnings have been declining along with the economy and declining cash balances.

Rental receipts are collected by the City for the use of the miscellaneous properties. Facilities rentals are budgeted at a nominal level because they tend to fluctuate from year to year.

Sale of Property

The receipts in these categories can vary from year-to-year and are only a minor source of financing for the City.

Miscellaneous Revenues

In some years, these revenues are high due to refunds from the PERS retirement system, the City's insurance pool, unclaimed deposits, and litigation awards. However, such high revenues cannot be expected every year. For FY14-15, only nominal amounts have been budgeted for.

ESTIMATED REVENUES By Revenue Source	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
6. OTHER REVENUES (Continued)									
Miscellaneous Revenues									
Operating Contributions	126,601	173,212	36.8%	130,000	247,160	190.1%	42.7%	130,000	-47.4%
Refunds	513,293	469,043	-8.6%	380,000	637,100	167.7%	35.8%	145,000	-77.2%
Damage Reimbursements	12,008	1,348	-88.8%	25,000	4,000	16.0%	196.7%	7,000	75.0%
Med Lv Bank Receipts	665,679	174,847	-73.7%	680,000	670,000		283.2%	680,000	1.5%
Miscellaneous Revenues	249,013	23,677	-90.5%	50,600	162,000	320.2%	584.2%	718,200	343.3%
Total for OTHER REVENUES	5,225,371	2,625,303	-49.8%	4,392,100	4,038,760	92.0%	53.8%	4,003,900	-0.9%
7. OTHER FINANCING SOURCES									
Debt Proceeds									
Bond Proceeds	0	0		2,000,000	0	SD Fees		6,000,000	SD Fees
Bond Proceeds	13,382,384	0		14,000,000	0	WW Bonds		14,000,000	
Bond Proceeds	0	0		0	0			0	
Principal Repayment	24,272	98,123	304.3%	25,000	25,000	100.0%	-74.5%	25,000	0.0%
Note Proceeds	0	0		0	0			0	
Lease Proceeds									
Lease Proceeds	0	0		0	948,750			0	
Capital Contributions									
CIP Contributions	2,045,498	1,542,535	-24.6%	24,350,000	21,547,900	88.5%		6,300,000	-70.8%
Total for OTHER FINANCING SOURCES	15,452,154	1,640,658		40,375,000	22,521,650	55.8%		26,325,000	16.9%
TOTAL REVENUES	159,330,465	161,579,586	1.4%	191,417,150	191,638,890	100.1%	18.6%	221,313,350	15.5%
8. INTERFUND TRANSFERS									
Operating Transfers	1,174,163	1,933,930	64.7%	604,920	4,716,160	-48.5%		674,090	-85.7%
Capital Transfers	12,924,670	17,918,468		0	5,000,000		-72.1%	1,614,000	-67.7%
Debt Transfers	1,573,000	1,575,000	0.1%	1,604,000	1,604,000	100.0%	1.8%	1,604,000	0.0%
Loan & Loan Repayments	20,000	0		42,880	42,880			42,880	0.0%
Equity Transfers	0	0		0	0			0	
Total Transfers	15,691,833	21,427,398	36.6%	2,251,800	11,363,040	504.6%	-47.0%	3,934,970	-65.4%
TOTAL REVENUES & TRANSFERS	175,022,298	183,006,984	4.6%	193,668,950	203,001,930	104.8%	10.9%	225,248,320	11.0%

OTHER FINANCING SOURCES

This category provides for the receipt of monies borrowed from others to finance City activities and projects. These receipts are not revenues, strictly speaking, because they must be repaid at a later date. However, for the short term of a fiscal year, they must be accounted for as receipts for budgeting purposes. These sources can vary from year-to-year depending upon the City's needs. Various types of debt issues can be used, under certain rules, to finance capital improvement projects, while various lease arrangements can be used to finance the acquisition of equipment and other capital assets.

- For FY09-10 and FY11-12, there were no major debt receipts during these years.
- For FY11-12, debt worth \$13,382,400 was issued to refinance previous debt issues; but also, it provided a net of \$1,009,090 for capital improvements.
- For FY12-13, no debt issues were planned.
- For FY13-14, a lease purchase for \$948,750 was made for 2 fire engines. However, although budgeted for the year, new other debt was issued. Some debt refinancing is planned for late in the fiscal year.
- For FY14-15, debt issues worth \$6,000,000 are budgeted as a contingency for improvements in the development areas. Also, a debt issue worth \$14,000,000 for Wastewater bonds is anticipated for wastewater improvements. Minor receipts of principal repayments are anticipated from various housing loans.

CIP Contributions

These are contributions toward capital projects by developers or property owners. They may be cash advances before or supplementing other funding or in-kind contributions rather than cash. CIP deposits are budgeted to balance with CIP project cost estimates. The major figures reflect primarily the anticipated dedication of arterial improvements to the City by the developer of the Tracy Gateway project.

INTERFUND TRANSFERS

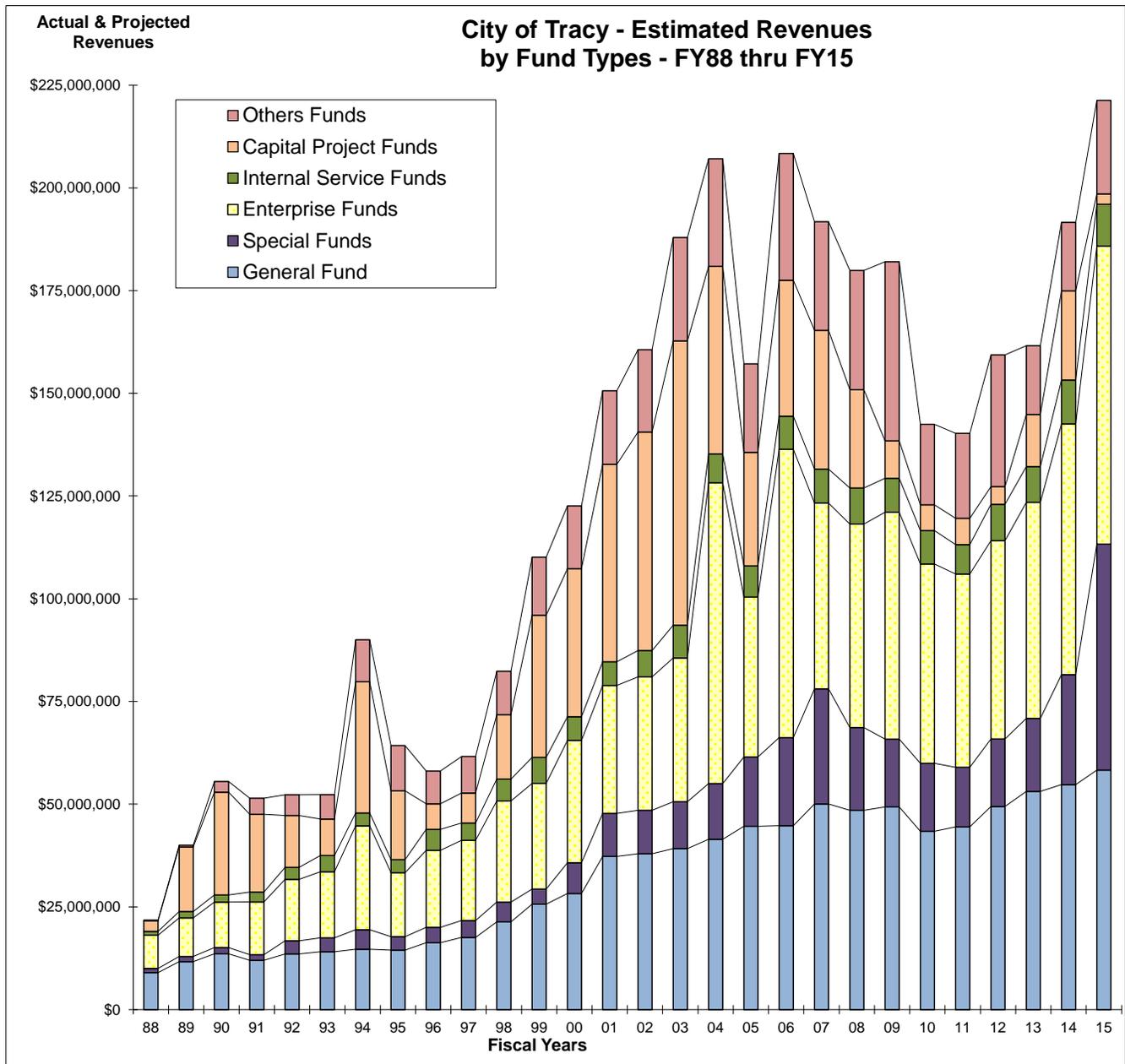
This category accounts for the transfers of monies between different City funds. Interfund transfers do not represent any additional monies received by the City. But, they must be accounted for as receipts by the receiving funds for budgeting purposes. Transfers are made for debt service, capital project financing, agency support, and to closeout no longer needed funds. In addition, there are a number of interfund loans and repayments among different City funds.

Previously, the City indirect costs were treated as interfund transfers. But, they have now been reclassified as interfund reimbursements and are accounted for in the operating budget. Interfund transfers are determined by the Finance Department annually based on projected budgets. A detail listing of the transfers for FY13-14 and for FY14-15 is on page D24.

In FY05-06, a policy target was set for the General Fund's fund balance. Any surplus or deficit balance in the General Fund at the end of a fiscal year was to be adjusted to the target by transfers into or from the Economic Uncertainty Fund 299. Prior to FY07-08, the transfers were from the General Fund; but since then, the transfers have been into the General Fund. However, in FY13-14 and FY14-15, surpluses are anticipated in the General Fund so there will be transfers out.

INTERFUND TRANSFERS By Fund & Purpose		FY10-11 \$ Actual	FY11-12 \$ Actual	FY12-13 \$ Actual	FY13-14 \$ Adopted	FY13-14 \$ Estimated	FY14-15 \$ Projected
Fund from	Fund to						
Operating Transfers							
101 General	Economy Uncertainty Fund 299	0	0	1,933,930	604,920	4,716,160	674,090
299 Economy Uncertainty	General Fund 101	1,963,300	52,330	0	0	0	0
Total		1,963,300	52,330	1,933,930	604,920	4,716,160	674,090
Capital Transfers							
101 General	General Projects Fund 301	0	0	0	0	0	0
299	General Projects Fund 301	0	0	0	0	0	1,614,000
381 CDA Project	City Redevel Obliv Fund 317	6,306,309	0	0	0	0	0
404 CDA Debt	CDA Housing Fund 281	1,656,435	871,833	0	0	0	0
8xx AD & CFD Debt	General Projects Fund 301	0	2,565,712	1,518,468	0	0	0
Total		7,962,744	3,437,545	1,518,468	0	0	1,614,000
Debt Transfers							
101 General	Land COP Fund 402	0	0	0	0	0	0
101 General	2008 Lease Rev Fund 408	889,000	889,000	893,000	924,900	924,900	924,900
101 General	2007 Lease Rev Fund 407	284,000	284,000	282,000	279,100	279,100	279,100
495 CDA Debt	2008 Lease Rev Fund 408	400,000	400,000	400,000	400,000	400,000	400,000
Total		1,573,000	1,573,000	1,575,000	1,604,000	1,604,000	1,604,000
Loans & Loan Repayments							
211 So Co Fire Authority	Repay to Gen Fund 101	0	250,000	0	0	0	0
231 Asset Forefeiture	Vehicle Replacel Fund 606	0	0	0	22,000	22,000	22,000
281 CDA Housing	CDA Debt Fund 404	2,803,520	0	0	0	0	0
311 Parks Infill	Repay to RSP Parks Fund 341	0	0	0	0	0	0
513 Water >> Loan to	Airport Fund 563	0	0	0	0	0	0
521 Wastewater >> Loan to	Water Fund 513	0	0	0	0	5,000,000	0
513 Water >> Loan to	Repay Wastewater Fund 521	0	0	0	0	0	0
561 Airport	Repay Water Fund 513	20,000	20,000	0	20,880	20,880	20,880
Total		2,823,520	270,000	0	42,880	5,042,880	42,880
Equity Transfers							
357 NE Indus Area #2	NE Indus Area Fund 351	0	0	16,400,000	0	0	0
854 TOPJPA Rev Bd 2011A	CFD 99-2 Fund 838	0	10,358,958	0	0	0	0
Total		0	10,358,958	16,400,000	0	0	0
Total - All Funds		14,322,564	15,691,833	21,427,398	2,251,800	11,363,040	3,934,970

ESTIMATED REVENUES BY FUNDS



ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
1. GENERAL FUND									
101 - General Fund									
City Property Taxes	14,043,725	14,828,444	5.6%	14,410,000	15,638,820	108.5%	5.5%	16,259,400	4.0%
General Sales Tax	12,511,763	14,084,197	12.6%	14,502,900	15,406,120	106.2%	9.4%	16,078,080	4.4%
Temporary Tax - Measure E	5,910,308	6,469,067	9.5%	5,905,260	6,838,090	115.8%	5.7%	7,012,480	2.6%
Transient Lodging Tax	745,975	786,827	5.5%	760,000	850,000	111.8%	8.0%	860,000	1.2%
Business License Tax	585,327	603,399	3.1%	605,000	630,000	104.1%	4.4%	640,000	1.6%
Documentary Transfer Tax	282,674	362,793	28.3%	265,000	226,700	85.5%	-37.5%	250,000	10.3%
Sub-total for Taxes	34,079,772	37,134,727	9.0%	36,448,160	39,589,730	108.6%	6.6%	41,099,960	3.8%
Operating Assessments	352,344	363,535	3.2%	368,000	370,700	100.7%	2.0%	380,000	2.5%
Sub-total for Oper Assmts	352,344	363,535	3.2%	368,000	370,700	100.7%	2.0%	380,000	2.5%
Bldg & Construction Permits	438,853	759,026	73.0%	742,290	721,000	97.1%	-5.0%	1,309,680	81.6%
Special Licenses	115,863	117,012	1.0%	116,600	117,100	100.4%	0.1%	120,600	3.0%
Franchise Fees	2,442,841	2,499,946	2.3%	2,554,200	2,569,900	100.6%	2.8%	2,616,000	1.8%
Sub-total for LP&F Fees	2,997,557	3,375,984	12.6%	3,413,090	3,408,000	99.9%	0.9%	4,046,280	18.7%
State Shared Taxes	517,802	549,539	6.1%	554,000	550,700	99.4%	0.2%	563,000	2.2%
State Grants & Reimbursements	372,627	314,307	-15.7%	282,220	266,810	94.5%	-15.1%	307,220	15.1%
County Grants & Reimbursements	32,046	888,978		40,000	40,000	100.0%	-95.5%	40,000	0.0%
Other Grants	277,247	438,832	58.3%	272,050	260,030	95.6%	-40.7%	260,030	0.0%
Sub-total for IG Revenues	1,199,722	2,191,656	82.7%	1,148,270	1,117,540	97.3%	-49.0%	1,170,250	4.7%
General Government Charges	635,624	622,502	-2.1%	412,500	413,200	100.2%	-33.6%	412,500	-0.2%
Public Safety Charges	167,698	151,002	-10.0%	166,000	163,040	98.2%	8.0%	163,540	0.3%
Engineering Charges	525,198	585,271	11.4%	532,000	1,001,500	188.3%	71.1%	2,008,200	100.5%
Planning & Zoning Charges	473,476	563,601	19.0%	308,140	615,000	199.6%	9.1%	253,000	-58.9%
Building Regulation Fees	197,652	554,295	180.4%	400,000	700,000	175.0%	26.3%	800,000	14.3%
Parks & Recreation Charges	779,860	873,800	12.0%	883,300	812,200	92.0%	-7.0%	903,550	11.2%
Cultural Arts Charges	266,547	303,735	14.0%	346,500	284,910	82.2%	-6.2%	372,660	30.8%
CIP Project Management Charges	5,167,108	5,276,062	2.1%	5,072,400	4,775,000	94.1%	-9.5%	5,160,600	8.1%
Sub-total for Current Charges	8,213,163	8,930,268	8.7%	8,120,840	8,764,850	107.9%	-1.9%	10,074,050	14.9%
Fines & Forfeitures	1,526,402	566,103	-62.9%	1,404,000	896,400	63.8%	58.3%	919,200	2.5%
Investment Earnings	772,329	163,502	-78.8%	570,000	219,000	38.4%	33.9%	239,000	9.1%
Rents & Concessions	221,181	206,912	-6.5%	200,000	207,000	103.5%	0.0%	210,000	1.4%
Sale of Property	0	0		2,000	1,000	50.0%		2,000	100.0%
Non-Governmental Contributions	126,601	173,212	36.8%	130,000	177,160	136.3%	2.3%	130,000	-26.6%
Miscellaneous Revenues	-26,112	11,751	-145.0%	30,000	25,000	83.3%	112.7%	30,000	20.0%
Sub-total for Other Revenues	2,620,401	1,121,480	-57.2%	2,336,000	1,525,560	65.3%	36.0%	1,530,200	0.3%
(Continued)									

ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
101 - General Fund (Continued)									
Total Revenues	49,462,959	53,117,650	7.4%	51,834,360	54,776,380	105.7%	3.1%	58,300,740	6.4%
Interfund Transfers	52,330	0	-100.0%	0	0			0	
Total of Other Financing Sources	52,330	0	-100.0%	0	0			0	
Total for General Fund 101	49,515,289	53,117,650	7.3%	51,834,360	54,776,380	105.7%	3.1%	58,300,740	6.4%
2. SPECIAL REVENUE FUNDS									
211 - South County Fire Authority									
TRFD & MHCS D Proceeds	6,298,897	6,611,806	5.0%	6,330,000	6,329,430	100.0%	-4.3%	6,358,500	0.5%
Grants Revenues	330,782	190,895	-42.3%	206,000	160,000	77.7%	-16.2%	206,000	28.8%
Fee Revenues	174,139	216,620	24.4%	175,500	202,000	115.1%	-6.7%	211,950	4.9%
Fund Total	6,803,818	7,019,321	3.2%	6,711,500	6,691,430	99.7%	-4.7%	6,776,450	1.3%
221 - Downtown Improvement District									
Downtown Business Assessments	113,978	113,979	0.0%	117,150	117,150	100.0%	2.8%	117,150	0.0%
Downtown Business Promotions	0	0		0	0			0	
	113,978	113,979	0.0%	117,150	117,150	100.0%	2.8%	117,150	0.0%
222 - Parking District									
Parking District Assessments	0	0		0	0			0	
231 - Asset Forfeiture									
Narcotics Enforcement Forfeitures	25,900	1,556	-94.0%	26,500	75,000	283.0%		15,000	-80.0%
241 - Transportation Development Act									
Transp Devel Tax - Streets	509,167	2,227,754	337.5%	1,500,000	2,300,000	153.3%	3.2%	1,620,000	-29.6%
242 - Transportation Sales Tax									
Transp Sales Tax - Prop K	1,039,600	1,140,020	9.7%	1,100,000	1,150,000	104.5%	0.9%	1,175,000	2.2%
COG - Prop K Reimbursement	529,162	0	-100.0%	0	505,460			0	
243 - Traffic Congestion Relief									
State Grants	0	0		0	0			0	
244 - State Prop 1B Road Bonds									
State Grants	1,205,764	0		0	0			0	
24x - Gas Taxes									
Gasoline Taxes	2,438,953	1,887,125	-22.6%	2,435,150	2,359,520	96.9%	25.0%	2,101,380	-10.9%
261 - ISTE A Grants									
Federal Highway Grants	1,218,289	2,113,739	73.5%	1,728,500	10,036,280	580.6%	374.8%	39,792,490	296.5%
263 - ARRA Funds									
Federal ARRA grants	0	0		0	0			0	
26x - Community Development Block Grant									
CDBG Allocation	87,350	302,611	246.4%	417,800	633,200	151.6%	109.2%	523,400	-17.3%
271 - Landscaping Districts									
Landscape District Fees	2,459,551	2,637,437	7.2%	2,640,190	2,657,250	100.6%	0.8%	2,650,700	-0.2%
Investment Earnings	18,554	50,000	169.5%	19,000	18,600	97.9%	-62.8%	19,000	2.2%
Fund Total	2,478,105	2,687,437	8.4%	2,659,190	2,675,850	100.6%	-0.4%	2,669,700	-0.2%

ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
2. SPECIAL REVENUE FUNDS (Continued)									
28x - CDA Housing & Successor CDA Property Taxes (20%)	879,063	0	-100.0%	0	0			0	
Debt Proceeds & Others	24,272	98,123	304.3%	25,000	25,000	100.0%	-74.5%	25,000	0.0%
Investment Earnings	3,719	11,625	212.6%	500	500	100.0%	-95.7%	500	0.0%
Fund Total	907,054	109,748	-87.9%	25,500	25,500	100.0%	-76.8%	25,500	0.0%
295 - Cable TV CTV Franchise Fees	176,302	188,225	6.8%	188,500	191,500	101.6%	1.7%	193,500	1.0%
299 - Economic Uncertainty Investment Earnings	0	0		0	0			0	
Interfund Transfers	0	1,933,930		604,920	4,716,160	779.6%	143.9%	674,090	-85.7%
Total for Special Revenue Funds	17,533,442	19,725,445	12.5%	17,514,710	31,477,050	179.7%	59.6%	55,683,660	76.9%
3. CAPITAL PROJECTS FUNDS									
301 - General Projects Interfund Transfers	759,089	1,518,468	100.0%	0	0		-100.0%	1,614,000	
Grants & Other Revenues	468,153	1,035,613	121.2%	252,000	107,590	42.7%	-89.6%	453,100	321.1%
311 - Infill Parks Capital Development Fees	0	0		25,000	5,500	22.0%		25,000	354.5%
312 - Infill Drainage Capital Development Fees	0	14,731		42,000	10,000	23.8%	-32.1%	42,000	320.0%
313 - Infill Arterials Capital Development Fees	0	33,820		110,000	40,000	36.4%	18.3%	110,000	175.0%
314 - Infill Buildings & Equipment Capital Development Fees	62	3,047		45,000	5,000	11.1%	64.1%	45,000	800.0%
316 - Downtown Improvements Capital Development Fees	4,048	3,212	-20.7%	2,400	0	0.0%	-100.0%	2,400	
318 - Redevelopment Obligations Interfund Transfers	0	0		0	0			0	
Grants & Other Revenues	369,173	0		0	0			0	
321 - Plan "C" Parks Capital Development Fees	0	0		0	0			0	
322 - Plan "C" Drainage Capital Development Fees	0	0		0	0			0	
323 - Plan "C" Arterials Capital Development Fees	0	0		0	0			0	
324 - Plan "C" General Capital Development Fees	0	0		0	0			0	
325 - Plan "C" Utilities Capital Development Fees	0	0		0	0			0	
345 - RSP Program Management Capital Development Fees	0	0		0	0			0	
(Continued)									

ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
3. CAPITAL PROJECTS FUNDS (Continued)									
351 - Northeast Industrial Area #1									
Capital Development Fees	603,571	277,330	-54.1%	260,000	50,000	19.2%	-82.0%	260,000	420.0%
Interfund Transfers	0	16,400,000		0	0			0	
352 - South MacArthur Planning Area									
Capital Development Fees	860,974	1,879,920	118.3%	200,000	250,000	125.0%	-86.7%	200,000	-20.0%
353 - I-205 Area Development									
Capital Development Fees	349,732	67,572	-80.7%	200,000	30,000	15.0%	-55.6%	200,000	566.7%
Grants & Other Revenues	818,508	0		0	0			0	
354 - Industrial SP, South									
Capital Development Fees	318,484	6,084	-98.1%	80,000	20,000	25.0%	228.7%	80,000	300.0%
355 - Presidio Planning Area									
Capital Development Fees	0	0		0	0			0	
356 - Tracy Gateway Area									
Capital Development Fees	0	0		100,000	10,000	10.0%		100,000	900.0%
CIP Contributions	0	0		0	1,120,000			0	-100.0%
357 - Northeast Industrial Area #2									
Capital Development Fees	0	8,066,638		200,000	2,600,000	1300.0%	-67.8%	200,000	-92.3%
381 - Com Dev Agency Project									
Grants, Property Sales & Tfrrs	0	0		0	0			0	
Interfund Transfers	0	0		0	0			0	
391 - UMP Facilities									
CIP Contributions	729,984	1,279,666	75.3%	10,000	2,682,900		109.7%	810,000	-69.8%
395 - CIP Deposits									
CIP Contributions	36,679	40,000	9.1%	15,350,000	14,750,000	96.1%		0	-100.0%
Total for Capital Projects Funds	5,318,457	30,626,101	475.8%	16,876,400	21,680,990	128.5%	-29.2%	4,141,500	-80.9%
4. DEBT SERVICE FUNDS									
404 - Com Dev Agency Debt									
CDA Tax Increment	4,420,395	0	-100.0%	0	0			0	
407 - 2007 Lease Revenue Bonds									
Bond Proceeds	0	0		0	0			0	
Debt Transfer	284,000	282,000	-0.7%	279,100	279,100	100.0%	-1.0%	279,100	0.0%
408 - 2008 Lease Revenue Bonds									
Bond Proceeds	0	0		0	0			0	
Debt Transfer	1,289,000	1,293,000	0.3%	1,324,900	1,324,900	100.0%	2.5%	1,324,900	0.0%
495 - Successor Agency to CDA									
CDA Tax Increment	1,236,591	4,346,950	251.5%	3,800,000	3,800,000	100.0%	-12.6%	4,000,000	5.3%
Total for Debt Service Funds	7,229,986	5,921,950	-18.1%	5,404,000	5,404,000	100.0%	-8.7%	5,604,000	3.7%

ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
5. ENTERPRISE FUNDS									
511 & 513 - Water Funds									
Operating Charges	14,163,366	15,420,732	8.9%	14,791,000	16,089,000	108.8%	4.3%	15,688,000	-2.5%
Capital Development Fees	10,440	16,189	55.1%	20,000	21,200	106.0%	31.0%	20,000	-5.7%
Investment Earnings	122,890	65,880	-46.4%	125,000	125,000	100.0%	89.7%	125,000	0.0%
Fiscal Agent Earnings	0	0		0	0			0	
Miscellaneous Revenues	262,507	236,128	-10.0%	225,000	251,000	111.6%	6.3%	245,000	-2.4%
Loan Repayments	20,000	0	-100.0%	20,880	20,880	100.0%		20,880	
Grants	0	0		0	0			0	
Debt Proceeds	0	0		0	5,000,000			0	
Fund Total	14,579,203	15,738,929	8.0%	15,181,880	21,507,080	141.7%	36.6%	16,098,880	-25.1%
521 & 523 - Wastewater Funds									
Operating Charges	11,416,248	11,893,813	4.2%	12,823,500	12,278,800	95.8%	3.2%	12,530,000	2.0%
Capital Development Fees	16,243	185,369		9,030,000	3,040,000	33.7%		6,030,000	98.4%
Investment Earnings	131,501	25,000	-81.0%	100,000	100,000	100.0%	300.0%	100,000	0.0%
Fiscal Agent Earnings	2,768	2,502	-9.6%	3,000	3,000	100.0%	19.9%	3,000	0.0%
Miscellaneous Revenues	146,759	150,189	2.3%	163,000	159,000	97.5%	5.9%	165,000	3.8%
Debt Proceeds	0	0		14,000,000	0			14,000,000	
Fund Total	11,713,519	12,256,873	4.6%	36,119,500	15,580,800	43.1%	27.1%	32,828,000	110.7%
53X - Solid Waste Funds									
Operating Charges	18,742,727	20,269,537	8.1%	19,438,000	19,196,440	98.8%	-5.3%	19,560,000	1.9%
Investment Earnings	16,623	7,254	-56.4%	20,000	17,000	85.0%	134.4%	20,000	17.6%
Fiscal Agent Earnings	19,328	19,746	2.2%	20,000	20,000	100.0%	1.3%	20,000	0.0%
Miscellaneous Revenues	222,898	208,288	-6.6%	221,000	210,000	95.0%	0.8%	213,000	1.4%
Fund Total	19,001,576	20,504,825	7.9%	19,699,000	19,443,440	98.7%	-5.2%	19,813,000	1.9%
541 - Drainage Enterprise Fund									
Operating Charges	563,884	563,773	0.0%	585,000	571,100	97.6%	1.3%	580,000	1.6%
Investment Earnings	7,811	0	-100.0%	5,000	5,000	100.0%		5,000	0.0%
Miscellaneous Revenues	0	0		1,000	1,000	100.0%		1,000	0.0%
Fund Total	571,695	563,773	-1.4%	591,000	577,100	97.6%	2.4%	586,000	1.5%
561 & 563 - Airport Funds									
Operating Charges	343,907	319,964	-7.0%	340,550	350,050	102.8%	9.4%	891,840	154.8%
Airport Grants	42,552	335,039	687.4%	4,048,400	4,802,000	118.6%		20,000	-99.6%
Investment Earnings	0	0		500	500	100.0%		500	0.0%
Miscellaneous Revenues	5,750	2,300	-60.0%	3,500	4,000	114.3%	73.9%	4,000	0.0%
Fund Total	392,209	657,303	67.6%	4,392,950	5,156,550	117.4%	684.5%	916,340	-82.2%
(Continued)									

ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
5. ENTERPRISE FUNDS (Continued)									
571 & 573 - Transit Funds									
Transp Devel Tax - Transit	857,804	627,497	-26.8%	970,000	1,037,440	107.0%	65.3%	1,252,000	20.7%
Operating Grants	785,121	949,610	21.0%	935,000	787,830	84.3%	-17.0%	910,000	15.5%
Capital Grant	259,033	1,162,339	348.7%	0	1,843,300		58.6%	0	-100.0%
Operating Fares & Sales	80,891	81,420	0.7%	83,550	87,250	104.4%	7.2%	87,250	0.0%
Investment Earnings	4,940	0		500	500	100.0%		500	0.0%
Miscellaneous Revenues	38,873	36,959	-4.9%	43,000	41,000	95.3%	10.9%	40,600	-1.0%
Fund Total	2,026,662	2,857,825	41.0%	2,032,050	3,797,320	186.9%	32.9%	2,290,350	-39.7%
Total for Enterprise Funds	48,284,864	52,579,528	8.9%	78,016,380	66,062,290	84.7%	25.6%	72,532,570	9.8%
6. INTERNAL SERVICE FUNDS									
601 - Central Garage Fund									
Fuel & VM Charges	1,304,316	1,498,961	14.9%	1,435,500	1,520,600	105.9%	1.4%	1,544,500	1.6%
Lease Proceeds/IF Transfers	0	0		0	0			0	
Investment Earnings	0	0		0	0			0	
Miscellaneous Revenues	193	0		600	400	66.7%		600	50.0%
Fund Total	1,304,509	1,498,961	14.9%	1,436,100	1,521,000	105.9%	1.5%	1,545,100	1.6%
602 - Central Services Fund									
Central Services Charges	87,439	78,407	-10.3%	75,000	77,400	103.2%	-1.3%	78,000	0.8%
Information Systems Charges	1,024,255	991,520	-3.2%	1,043,400	1,043,400	100.0%	5.2%	1,434,350	37.5%
TeleComm Systems Charges	250,230	263,560	5.3%	275,000	275,000	100.0%	4.3%	300,000	9.1%
Investment Earnings	0	0		0	0			0	
Miscellaneous Revenues	0	481		1,000	700	70.0%	45.5%	1,000	42.9%
Fund Total	1,361,924	1,333,968	-2.1%	1,394,400	1,396,500	100.2%	4.7%	1,813,350	29.8%
605 & 606 - Equipment & Vehicle Acquisition Funds									
Equipment Charges	1,193,564	1,179,280	-1.2%	1,814,700	1,805,610	99.5%	53.1%	1,831,600	1.4%
Investment Earnings	0	0		0	0			0	
Miscellaneous Revenues	136,172	42,816	-68.6%	24,000	700	2.9%	-98.4%	2,000	185.7%
Lease Proceeds/IF Transfers	0	0		0	970,750			22,000	-97.7%
Fund Total	1,329,736	1,222,096	-8.1%	1,838,700	2,777,060	151.0%	127.2%	1,855,600	-33.2%
615 - Building Maintenance Fund									
Building Maintenance Charges	1,069,587	771,936	-27.8%	898,100	802,300	89.3%	3.9%	898,100	11.9%
Investment Earnings	0	0		0	0			0	
Miscellaneous Revenues	0	63		1,000	700	70.0%		1,000	
Fund Total	1,069,587	771,999	-27.8%	899,100	803,000	89.3%	4.0%	899,100	12.0%
(Continued)									

ESTIMATED REVENUES By Fund	FY11-12 \$ Actual	FY12-13 \$ Actual	% Change	FY13-14 \$ Budget	FY13-14 \$ Estimated	% of Budget	% Change	FY14-15 \$ Projection	% Change
6. INTERNAL SERVICE FUNDS (Continued)									
627 - Self-Insurance Fund									
Self-Insurance Charges	3,293,024	3,383,408	2.7%	3,296,000	3,401,500	103.2%	0.5%	3,296,900	-3.1%
Investment Earnings	0	0		0	0			0	
Miscellaneous Revenues	471,150	467,894	-0.7%	395,000	809,600	205.0%	73.0%	812,000	0.3%
Fund Total	3,764,174	3,851,302	2.3%	3,691,000	4,211,100	114.1%	9.3%	4,108,900	-2.4%
Total for Internal Service Funds	8,829,930	8,678,326	-1.7%	9,259,300	10,708,660	115.7%	23.4%	10,222,050	-4.5%
7. FIDUCIARY FUNDS									
812 - Post Employment Benefit Trust	665,679	174,847	-73.7%	680,000	670,000	98.5%	283.2%	680,000	1.5%
831 - Assessment District 87-3	0	0		0	0			0	
835 - Community Facilities District 89-1	1,556,312	1,300,812	-16.4%	1,300,000	1,300,000	100.0%	-0.1%	1,300,000	0.0%
837 - Community Facilities District 99-1									
Assessment Charges, CFD 99-1	764,518	761,341	-0.4%	760,000	761,320	100.2%	0.0%	760,000	-0.2%
838 - Community Facilities District 99-2									
Bond Proceeds for AD or CFD	10,358,958	0		0	0			0	
Assessment Charges, CFD 99-2	929,152	0	-100.0%	0	0			0	
839 - Assessment District 00-2									
Assessment Charges, AD 00-2	85,945	0	-100.0%	0	0			0	
840 - Community Facilities District 00-1									
Assessment Charges, AD 00-1	939,315	959,747	2.2%	935,000	960,530	102.7%	0.1%	935,000	-2.7%
841 - Assessment District 94-1	441,844	441,621	-0.1%	441,600	441,700	100.0%	0.0%	441,600	0.0%
844 - Assessment District 93-1	360,474	360,474	0.0%	362,300	360,500	99.5%	0.0%	362,300	0.5%
846 - Assessment District 98-1	4,868,238	4,885,018	0.3%	4,750,000	4,885,600	102.9%	0.0%	4,750,000	-2.8%
847 - Assessment District 98-2	249,549	309,050	23.8%	330,000	309,100	93.7%	0.0%	330,000	6.8%
849 - Assessment District 98-4	213,895	0	-100.0%	0	0			0	
850 - I205 RAA Debt Refinancing	1,062,539	1,061,949	-0.1%	1,061,900	1,063,100	100.1%	0.1%	1,061,900	-0.1%
852 - Assessment District 03-1									
Assessment Charges, AD 03-1	83,282	82,342	-1.1%	81,000	82,340	101.7%	0.0%	81,000	-1.6%
853 - Assessment District 06-1									
Assessment Charges, AD 06-1	791,623	807,454	2.0%	800,000	807,500	100.9%	0.0%	800,000	-0.9%
854 - TOPJPA Rev Bonds 2011A									
Bond Proceeds	1,556,623	0		0	0			0	
Assessment Charges	0	1,213,329		1,224,000	1,213,370	99.1%	0.0%	1,224,000	0.9%
855 - Community Facilities District 11-1									
Assessment Charges, AD 11-1	0	0		38,000	37,500	98.7%		38,000	1.3%
8xx - New Financing Districts									
Bond Proceeds for AD or CFD	13,382,384	0		2,000,000	0	0.0%		6,000,000	
Total for Trust & Agency Funds	38,310,330	12,357,984	-67.7%	14,763,800	12,892,560	87.3%	4.3%	18,763,800	45.5%
TOTAL - Budgeted Funds	175,022,298	183,006,984	4.6%	193,668,950	203,001,930	104.8%	10.9%	225,248,320	11.0%