

**CAPITAL IMPROVEMENT PROGRAM
FUND SUMMARY**

	FY 23-24 Audited	FY 24-25 Adopted Update	FY 24-25 Revised	FY 25-26 Proposed	FY 26-27 Proposed	FY 27-28 Requested	FY 28-29 Requested	FY 29-30 Requested
Wastewater Fund - Fund 0006 Restricted								
Restricted Fund Balance	\$ 41,156,742	\$ 38,406,124	\$ 47,008,338	\$ 42,492,388	\$ 36,957,688	\$ 33,974,788	\$ 29,626,088	\$ 25,867,188
SVCW Investment	7,467,296	7,467,296	7,931,778	7,467,296	7,467,296	7,467,296	7,467,296	7,467,296
Total Restricted Fund Balance	48,624,038	45,873,420	54,940,116	49,959,684	44,424,984	41,442,084	37,093,384	33,334,484
Projected Sewer Rate Increase		3.0%	3.0%	3.0%	3.0%	4.0%	4.0%	4.0%
Operating Revenues *	25,348,734	27,746,000	24,469,000	28,897,800	28,743,100	29,638,900	29,993,100	29,241,300
General Operating Expenses	(3,661,995)	(3,552,800)	(3,218,000)	(3,765,800)	(4,398,800)	(4,144,300)	(4,846,300)	(4,479,400)
Capital Projects	(1,142,670)	(8,525,000)	(11,204,250)	(15,225,000)	(11,875,000)	(12,275,000)	(10,875,000)	(9,775,000)
SVCW Operating Expenses	(4,066,432)	(3,132,053)	(3,132,053)	(4,610,000)	(4,477,000)	(4,648,000)	(4,824,000)	(5,008,000)
Existing SVCW Bonds	(2,984,601)	(2,989,100)	(2,989,100)	(2,975,900)	(2,973,500)	(2,976,900)	(2,975,500)	(2,969,900)
Cash-in-lieu of Debt	-	(2,062,500)	(2,062,500)	-	-	-	-	-
SCVW Future Bonds	-	-	-	(366,100)	(366,500)	(366,100)	(365,500)	(563,100)
SCVW Future SRF Loans	-	(1,350,000)	(1,350,000)	(1,350,000)	(1,350,000)	(1,350,000)	(1,350,000)	(1,350,000)
State Revolving Loan & Reserve Requirement	(285,858)	-	-	-	-	(1,689,000)	(1,689,000)	(1,917,000)
SVCW Capital Contributions	(597,444)	(800,947)	(800,947)	(710,000)	(682,000)	(757,000)	(833,000)	(909,000)
Net Transfers & Allocations to other funds	(3,928,100)	(4,228,100)	(4,228,100)	(5,429,700)	(5,603,200)	(5,781,300)	(5,993,700)	(6,193,400)
Investment in SVCW	464,482	-	-	-	-	-	-	-
Net change in current year	9,146,114	1,105,500	(4,515,950)	(5,534,700)	(2,982,900)	(4,348,700)	(3,758,900)	(3,923,500)
SVCW Investment	7,931,778	7,467,296	7,931,778	7,467,296	7,467,296	7,467,296	7,467,296	7,467,296
Wastewater Fund - Est. Restricted Ending Balance	\$ 47,008,338	\$ 39,511,624	\$ 42,492,388	\$ 36,957,688	\$ 33,974,788	\$ 29,626,088	\$ 25,867,188	\$ 21,943,688
* Note: Sewer Projected Revenues include Fee Increases that will need to be approved by Council and will be subject to Prop 218 hearings								
Gas Tax Fund - Fund 0016								
Beginning Fund Balance	\$ 10,070,170	\$ 10,828,779	\$ 17,686,924	\$ 17,404,024	\$ 17,275,724	\$ 12,990,524	\$ 8,355,324	\$ 2,913,124
Other Operating Revenues	965,285	166,900	754,800	349,300	359,700	370,500	381,600	393,100
Gas Tax Revenues	1,625,479	1,693,600	1,652,500	1,683,300	1,733,600	1,785,600	1,839,000	1,894,000
Measure M	108,510	68,000	68,000	65,000	67,000	69,000	82,400	96,200
Outside Funding for Capital Projects	26,705	150,000	150,000	120,000	120,000	80,000	80,000	80,000
Capital Projects	(1,748,425)	(9,460,000)	(9,460,000)	(9,100,000)	(9,600,000)	(9,980,000)	(7,980,000)	(5,480,000)
Transfer from GF - Facility/Infrastructure Reserve	-	2,850,000	2,850,000	2,850,000	-	-	-	-
Transfer from GF - PG&E Settlement	-	-	-	-	-	-	-	-
Transfer from GF	3,345,000	-	-	-	-	-	-	-
Transfer from General Capital Fund 25	3,275,000	3,275,000	3,275,000	3,275,000	2,850,000	2,850,000	-	-
Transfer from Fund 25 Traffic Mitigation Fee Reserve	-	-	-	-	-	-	-	-
Transfer from Measure A/K (F14) and Measure W (F18) Funds	1,200,000	1,642,900	1,642,900	2,142,100	1,742,700	1,794,700	1,808,000	1,831,700
Net Transfers & Allocations from/(to) other funds*	(1,180,800)	(1,216,100)	(1,216,100)	(1,513,000)	(1,558,200)	(1,605,000)	(1,653,200)	(1,702,900)
Net Change in Fund Balance	7,616,754	(829,700)	(282,900)	(128,300)	(4,285,200)	(4,635,200)	(5,442,200)	(2,887,900)
Gas Tax Fund - Estimated Ending Balance	\$ 17,686,924	\$ 9,999,079	\$ 17,404,024	\$ 17,275,724	\$ 12,990,524	\$ 8,355,324	\$ 2,913,124	\$ 25,224
Capital Projects Fund - Fund 0025								
Unrestricted Fund Balance	\$ 28,051,142	\$ 2,003,574	\$ 32,095,630	\$ 1,666,865	\$ 811,547	\$ 1,248,372	\$ 924,772	\$ 3,914,872
Restricted	3,741,622	3,538,672	2,998,495	2,796,899	8,466,134	9,764,409	11,799,409	12,824,209
Total Beginning Fund Balance	31,792,764	5,542,246	35,094,125	4,463,764	9,277,681	11,012,781	12,724,181	16,739,081
Operating Revenues	6,287,601	5,728,300	5,838,900	6,135,600	6,229,600	6,326,400	6,426,100	6,528,900
Restricted Revenues	1,386,893	1,354,800	459,700	7,466,300	1,405,500	2,035,000	2,174,800	1,004,900
Outside Funding for Capital Projects	5,098,681	3,730,457	884,457	2,451,100	329,100	-	-	10,000,000
Capital Projects	(12,296,813)	(11,279,300)	(38,319,024)	(17,813,083)	(10,379,100)	(5,800,000)	(6,086,000)	(12,399,000)
Net Transfers & Allocations from/(to) other funds	2,825,000	(267,530)	505,607	6,574,000	(850,000)	(1,500,000)	1,500,000	1,500,000
Net Change in Fund Balance	3,301,362	(733,274)	(30,630,360)	4,813,917	1,735,100	1,711,400	4,014,900	6,634,800
Restricted Fund (Bldg. Maintenance/Imp)	79,500	79,500	107,225	107,225	-	-	-	-
Turf Replacement Reserve	677,384	642,938	822,384	959,884	1,099,884	1,244,884	1,394,284	1,548,184
Technology Fee Reserve	182,540	223,035	217,240	252,940	289,740	327,640	366,640	406,840
Traffic Mitigation Fee Reserve	264,949	372,946	39,949	1,252,884	2,342,884	4,052,884	4,742,884	5,402,884
General Plan Update Reserve	451,515	-	237,494	490,494	596,594	705,894	818,494	934,494
Levee Assessment Reserve	159,151	204,062	189,151	220,051	251,851	284,651	318,451	353,251
PEG Fund Reserve	334,282	227,160	334,282	334,282	334,282	334,282	334,282	334,282
Parks and Recreation Donations Reserve	849,174	804,810	849,174	649,174	649,174	649,174	649,174	649,174
Library Reserve	-	-	-	-	-	-	-	-
Community Benefits Reserve	-	-	-	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Total Restricted Fund	2,998,495	2,554,451	2,796,899	8,466,134	9,764,409	11,799,409	12,824,209	13,829,109
Capital Fund - Est Unrestricted Ending Balance	\$ 32,095,630	\$ 2,254,522	\$ 1,666,865	\$ 811,547	\$ 1,248,372	\$ 924,772	\$ 3,914,872	\$ 9,544,772

**CAPITAL IMPROVEMENT PROGRAM
FUND SUMMARY**

	FY 23-24 Audited	FY 24-25 Adopted Update	FY 24-25 Revised	FY 25-26 Proposed	FY 26-27 Proposed	FY 27-28 Requested	FY 28-29 Requested	FY 29-30 Requested
Child Care Fund - Fund 26								
Beginning Fund Balance	-	1,105,700	1,090,502	628,802	3,536,302	3,314,602	4,443,702	6,573,702
Operating Revenues	1,090,502	4,078,400	38,300	3,157,500	28,300	1,379,100	3,380,000	30,900
Operating Expenses - private grant program	-	-	-	-	-	-	-	-
Outside Funding for Capital Projects	-	-	-	-	-	-	-	-
Capital Projects	-	(1,250,000)	(500,000)	(250,000)	(250,000)	(250,000)	(1,250,000)	(6,000,000)
Net Transfers & Allocations to other funds	-	-	-	-	-	-	-	-
Net Change in Fund Balance	\$ 1,090,502	\$ 2,828,400	\$ (461,700)	\$ 2,907,500	\$ (221,700)	\$ 1,129,100	\$ 2,130,000	\$ (5,969,100)
Child Care Fund - Est Ending Balance	\$ 1,090,502	\$ 3,934,100	\$ 628,802	\$ 3,536,302	\$ 3,314,602	\$ 4,443,702	\$ 6,573,702	\$ 604,602
Park In Lieu Fund - Fund 27								
Beginning Fund Balance	\$ 1,546,077	\$ 64,477	\$ 1,662,076	\$ 15,972	\$ 153,772	\$ 1,046,572	\$ 749,572	\$ 457,872
Operating Revenues	122,108	1,138,900	281,500	167,800	1,042,800	178,000	183,300	968,800
Operating Expenses	-	-	-	-	-	-	-	-
Transit Village	-	-	(600,000)	-	-	-	-	-
Outside Funding for Capital Projects	216,287	20,000	95,000	20,000	-	25,000	25,000	-
Capital Projects	(222,396)	(820,000)	(1,422,604)	(450,000)	(150,000)	(500,000)	(500,000)	-
Transfer from Capital Improvement Fund (fund 25)	-	-	-	400,000	-	-	-	-
Net Transfers & Allocations to other funds	-	-	-	-	-	-	-	-
Transit Village Reserve	-	-	600,000	600,000	600,000	600,000	600,000	600,000
Net Change in Fund Balance	\$ 115,999	\$ 338,900	\$ (1,646,104)	\$ 137,800	\$ 892,800	\$ (297,000)	\$ (291,700)	\$ 968,800
Total Restricted Fund	-	-	600,000	600,000	600,000	600,000	600,000	600,000
Park In Lieu Fund - Est Ending Balance	\$ 1,662,076	\$ 403,377	\$ 15,972	\$ 153,772	\$ 1,046,572	\$ 749,572	\$ 457,872	\$ 1,426,672
Parking In Lieu Fund - Fund 0028								
Beginning Fund Balance	\$ 397,955	\$ 73,655	\$ 132,425	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Revenues	7,974	-	2,900	-	-	-	-	-
Operating Expenses	-	-	(51,496)	-	-	-	-	-
Capital Projects	(23,504)	-	-	-	-	-	-	-
Net Transfers & Allocations to other funds	(250,000)	(73,655)	(83,829)	-	-	-	-	-
Net Change in Fund Balance	(265,530)	(73,655)	(132,425)	-	-	-	-	-
Parking In Lieu Est Ending Balance	\$ 132,425	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Housing Fund - Fund 0029 and 0031								
Beginning Fund Balance	\$ 23,024,910	\$ 14,002,675	\$ 14,252,339	\$ 4,180,965	\$ 19,179,865	\$ 25,078,365	\$ 29,766,165	\$ 45,582,665
Operating Revenues	4,658,416	7,653,900	1,360,400	16,294,100	7,232,500	6,061,600	17,231,200	691,300
Operating Expenses	(225,327)	(715,400)	(727,940)	(748,100)	(770,500)	(793,400)	(817,000)	(841,600)
Capital Projects	(12,784,259)	(10,000,000)	(10,269,734)	-	-	-	-	-
Net Transfers & Allocations to other funds	(421,400)	(434,100)	(434,100)	(547,100)	(563,500)	(580,400)	(597,700)	(615,600)
Net Change in Fund Balance	(8,772,571)	(3,495,600)	(10,071,374)	14,998,900	5,898,500	4,687,800	15,816,500	(765,900)
Housing in Lieu Est Ending Balance	\$ 14,252,339	\$ 10,507,075	\$ 4,180,965	\$ 19,179,865	\$ 25,078,365	\$ 29,766,165	\$ 45,582,665	\$ 44,816,765
Library Improvements Fund 0095								
Beginning Fund Balance	\$ 2,447,613	\$ 1,331,981	\$ 2,709,505	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Revenues	407,273	-	1,393,000	-	-	-	-	-
Operating Expenses	(326,959)	-	-	-	-	-	-	-
Outside Funding for Capital Projects	380,551	-	1,125,000	-	-	-	-	-
Capital Projects	(198,972)	-	(3,272,859)	-	-	-	-	-
Transfer to Capital Improvement Fund (fund 25)	-	-	(622,665)	-	-	-	-	-
Net Transfers & Allocations to other funds	-	(1,331,981)	(1,331,981)	-	-	-	-	-
Net Change in Fund Balance	261,892	(1,331,981)	(2,709,505)	-	-	-	-	-
Library Improvements Est Ending Balance	\$ 2,709,505	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0