

# **SPECIAL MEETING FINANCE COMMITTEE**

## **MINUTES**

**Thursday, April 22, 2021  
3:00 p.m.**

**Atascadero City Hall – Webinar  
6500 Palma Avenue, Atascadero, California**

### **CALL TO ORDER:**

Chairperson Bourbeau called the meeting to order at 3:01 p.m.

### **PRESENT (By Teleconference) COMMITTEE MEMBERS:**

Charles Bourbeau, Chair  
Mark Dariz, Vice Chair  
Rachelle Rickard

### **ABSENT:**

Gere Sibbach  
Jeri Rangel

### **ALSO PRESENT (By Teleconference):**

Amanda Muther, Deputy City Clerk, Cindy Chavez, Deputy Administrative Services Director and Lynda Horejsi, Accounting Specialist

### **A. CONSENT CALENDAR: None.**

### **PUBLIC COMMENT:**

The following citizens spoke during Public Comment: None.

**Chairperson Bourbeau closed the PUBLIC COMMENT period.**

### **B. BUSINESS:**

#### **1. Review of the Budget Process**

Deputy Administrative Services Director Chaves provided a brief review of the budget process and answered a question from citizen, Grigger Jones.

## **2. Review of Debt Service Funds**

Debt Services and Other Funds budget pages (Exhibit A) were made available to the Committee and to the public via the City's website.

Deputy Administrative Services Director Chaves presented the item and answered questions from the Committee. City Manager Rickard and Accounting Specialist Horejsi also answered questions from the Committee.

Staff received suggestions from the Committee regarding future budget page listings.

### **PUBLIC COMMENT:**

**Chairperson Bourbeau allowed for public comments and questions during the Committee's discussion on this item.**

The following citizens spoke during this time: Grigger Jones.

## **3. Review of Other Funds**

Deputy Administrative Services Director Chaves presented the item and answered questions from the Committee.

### **PUBLIC COMMENT:**

**Chairperson Bourbeau allowed for public comments and questions during the Committee's discussion on this item.**

The following citizens spoke during this time: None.

**C. INDIVIDUAL DETERMINATIONS: None.**

## **ADJOURN**

Chairperson Bourbeau adjourned the meeting at 4:42 p.m.

### **MINUTES PREPARED BY:**

  
Amanda Muther  
Deputy City Clerk

The following exhibits are available for review in the City Clerk's office:

- Exhibit A – Debt Services and Other Funds budget pages

**APPROVED: April 29, 2021**

Date: April 22, 2021

**FUND ANALYSIS**  
**2010 Bond Debt Service Fund**

<b>FUND</b>							<b>TYPE</b>
461							Debt Service
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Charges for Services	\$ 2,025	\$ 1,975	\$ 2,600	\$ 1,940	\$ 2,500	\$ 2,600	
Revenue from Use of Money	762,018	745,935	717,290	737,290	727,020	714,750	
Total Revenues	<u>764,043</u>	<u>747,910</u>	<u>719,890</u>	<u>739,230</u>	<u>729,520</u>	<u>717,350</u>	
<b><u>EXPENSES</u></b>							
Operations	(2,025)	(1,975)	(2,600)	(26,940)	(27,500)	(27,600)	
Debt Service	<u>(975,812)</u>	<u>(971,537)</u>	<u>(972,290)</u>	<u>(972,290)</u>	<u>(972,020)</u>	<u>(964,750)</u>	
Total Expenses	<u>(977,837)</u>	<u>(973,512)</u>	<u>(974,890)</u>	<u>(999,230)</u>	<u>(999,520)</u>	<u>(992,350)</u>	
<b>Net Income</b>	<b>(213,794)</b>	<b>(225,602)</b>	<b>(255,000)</b>	<b>(260,000)</b>	<b>(270,000)</b>	<b>(275,000)</b>	
<b><u>OTHER CASH SOURCES / (USES)</u></b>							
Decrease / (Increase) in Fiscal Agent Cash	12,982	9,303	(5,000)	-	-	-	
Principal (Loan To) / Repayment From Successor Agency	245,000	250,000	260,000	260,000	270,000	275,000	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>-</u>	<u>44,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 44,188</u>	<u>\$ 77,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**SUMMARY OF REVENUES**  
**2010 Bond Debt Service Fund**

FUND								SECTION
461								I
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED	
<b><u>2010 BOND DEBT SERVICE FUND (461)</u></b>								
	<b>Charges for Services</b>							
49582.2010	Reimbursement of Trustee Fees from Successor Agency	\$ 2,025	\$ 1,975	\$ 2,600	\$ 1,940	\$ 2,500	\$ 2,600	
	<b>Revenue from Use of Money</b>							
46110.0000	Investment Earnings	31,205	24,397	5,000	25,000	25,000	25,000	
46282.2010	Interest Income- 2010 Reimbursement Agreement with Successor Agency	730,813	721,538	712,290	712,290	702,020	689,750	
	<b>Total 2010 Bond Debt Service Fund</b>	<u>\$ 764,043</u>	<u>\$ 747,910</u>	<u>\$ 719,890</u>	<u>\$ 739,230</u>	<u>\$ 729,520</u>	<u>\$ 717,350</u>	

**DEBT REDEMPTION SCHEDULES**  
**2010 Bond Debt Service Fund**

<b>FUND</b>	<b>TYPE</b>	<b>CODE</b>
461	Debt Service	961

**ACTIVITY DETAIL**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>
<b><u>OPERATIONS</u></b>							
6503055	Trustee Fees	\$ 2,025	\$ 1,975	\$ 2,600	\$ 1,940	\$ 2,500	\$ 2,600
9404010	City Bond Fees Transfer	-	-	-	25,000	25,000	25,000
	Total Operations	<u>2,025</u>	<u>1,975</u>	<u>2,600</u>	<u>26,940</u>	<u>27,500</u>	<u>27,600</u>
<b><u>DEBT SERVICE</u></b>							
9106060	Principal	245,000	250,000	260,000	260,000	270,000	275,000
9106565	Interest	<u>730,812</u>	<u>721,537</u>	<u>712,290</u>	<u>712,290</u>	<u>702,020</u>	<u>689,750</u>
	Total Debt Service	<u>975,812</u>	<u>971,537</u>	<u>972,290</u>	<u>972,290</u>	<u>972,020</u>	<u>964,750</u>
<b>ACTIVITY TOTAL</b>		<u>\$ 977,837</u>	<u>\$ 973,512</u>	<u>\$ 974,890</u>	<u>\$ 999,230</u>	<u>\$ 999,520</u>	<u>\$ 992,350</u>

**DETAIL BACKUP**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>DESCRIPTION</b>	<b>BASIS</b>	<b>2021-2022 AMOUNT</b>	<b>2022-2023 AMOUNT</b>
6503055	Trustee Fees	Payment to Bank of New York for trustee services provided in accordance with original debt agreement	Estimate	\$ 2,500	\$ 2,600
9404010	City Bond Fees Transfer	Transfer to City General Fund per bond agreement	Agreement	25,000	25,000
9106060	Principal	Scheduled repayment of principal	Agreement	270,000	275,000
9106565	Interest	Current year interest on debt	Agreement	702,020	689,750

**FUND ANALYSIS**  
**Apple Valley Street & Storm Drain Maintenance District #1 Fund**

<b>FUND</b>							<b>TYPE</b>
202							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Taxes and Assessments	\$ 28,000	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500	
Revenue from Use of Money	15,294	18,757	5,490	8,510	10,070	10,630	
Total Revenues	<u>43,294</u>	<u>57,257</u>	<u>43,990</u>	<u>47,010</u>	<u>48,570</u>	<u>49,130</u>	
<b><u>EXPENSES</u></b>							
Operations	(4,793)	(4,974)	(20,050)	(13,370)	(20,690)	(21,310)	
Special Projects	(23,980)	(18,210)	-	-	-	-	
Total Expenses	<u>(28,773)</u>	<u>(23,184)</u>	<u>(20,050)</u>	<u>(13,370)</u>	<u>(20,690)</u>	<u>(21,310)</u>	
<b>Net Income</b>	<b>14,521</b>	<b>34,073</b>	<b>23,940</b>	<b>33,640</b>	<b>27,880</b>	<b>27,820</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>407,560</u>	<u>422,081</u>	<u>352,710</u>	<u>456,150</u>	<u>489,790</u>	<u>517,670</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u><u>\$ 422,081</u></u>	<u><u>\$ 456,154</u></u>	<u><u>\$ 376,650</u></u>	<u><u>\$ 489,790</u></u>	<u><u>\$ 517,670</u></u>	<u><u>\$ 545,490</u></u>	

**SUMMARY OF REVENUES**  
**Apple Valley Street & Storm Drain Maintenance District #1 Fund**

FUND 202							SECTION H
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
<b>APPLE VALLEY STREET &amp; STORM DRAIN MAINTENANCE DISTRICT #1 FUND (202)</b>							
	<b>Taxes and Assessments</b>						
41161.0000	Assessment Fees	\$ 28,000	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500
	<b>Revenue from Use of Money</b>						
46110.0000	Interest Income	15,294	18,757	5,490	8,510	10,070	10,630
	<b>Total Apple Valley Street &amp; Storm Drain Maintenance District #1 Fund</b>	<u>\$ 43,294</u>	<u>\$ 57,257</u>	<u>\$ 43,990</u>	<u>\$ 47,010</u>	<u>\$ 48,570</u>	<u>\$ 49,130</u>



**OTHER FUNDS**  
**Apple Valley Street & Storm Drain Maintenance District #1 Fund**

FUND	TYPE
202	Special Revenue

**DESCRIPTION**

The Colony at Apple Valley residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Apple Valley District.

The taxes collected will be deposited into this fund and then used for the maintenance of street and storm drainage features in the district.

**ACTIVITY DETAIL**

<b><u>OBJECT</u></b>	<b><u>EXPENSE</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>
<b><u>NUMBER</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGETED</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUESTED</u></b>	<b><u>REQUESTED</u></b>
<b><u>OPERATIONS</u></b>							
6070000	Advertising	\$ 77	\$ 143	\$ 300	\$ 150	\$ 200	\$ 200
6500000	Contract Services	3,208	3,197	18,510	11,020	18,690	19,250
6900000	District Management	1,508	1,634	1,240	2,200	1,800	1,860
	Total Operations	<u>4,793</u>	<u>4,974</u>	<u>20,050</u>	<u>13,370</u>	<u>20,690</u>	<u>21,310</u>
<b><u>SPECIAL PROJECTS</u></b>							
7165121	Slurry Seal	<u>23,980</u>	<u>18,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Special Projects	<u>23,980</u>	<u>18,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ACTIVITY TOTAL</b>		<b><u>\$ 28,773</u></b>	<b><u>\$ 23,184</u></b>	<b><u>\$ 20,050</u></b>	<b><u>\$ 13,370</u></b>	<b><u>\$ 20,690</u></b>	<b><u>\$ 21,310</u></b>



**OTHER FUNDS**  
**Apple Valley Street & Storm Drain Maintenance District #1 Fund**

FUND	TYPE
202	Special Revenue

**DETAIL BACKUP**

<b><u>OBJECT NUMBER</u></b>	<b><u>EXPENSE CLASSIFICATION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BASIS</u></b>	<b><u>2021-2022 AMOUNT</u></b>	<b><u>2022-2023 AMOUNT</u></b>
6070000	Advertising	Advertising for the public hearing	Estimated	\$ 200	\$ 200
6500000	Contract Services	Inspection, maintenance, district engineering and assessment fees, and street sweeping	Estimated	18,690	19,250
6900000	District Management	District administration performed by City staff	Allocated	1,800	1,860

**FUND ANALYSIS**  
**Apple Valley Landscaping & Lighting District #1 Fund**

<b>FUND</b>							<b>TYPE</b>
203							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Taxes and Assessments	\$ 73,500	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	
Licenses and Permits	4,430	9,900	9,900	9,900	11,000	11,000	
Revenue from Use of Money	7,910	10,063	2,510	3,420	3,570	3,070	
Total Revenues	<u>85,840</u>	<u>82,963</u>	<u>75,410</u>	<u>76,320</u>	<u>77,570</u>	<u>77,070</u>	
<b>EXPENSES</b>							
Operations	(56,801)	(64,382)	(78,550)	(61,260)	(81,200)	(81,830)	
Special Projects	-	-	-	-	(34,000)	(8,000)	
Total Expenses	<u>(56,801)</u>	<u>(64,382)</u>	<u>(78,550)</u>	<u>(61,260)</u>	<u>(115,200)</u>	<u>(89,830)</u>	
<b>Net Income</b>	<b>29,039</b>	<b>18,581</b>	<b>(3,140)</b>	<b>15,060</b>	<b>(37,630)</b>	<b>(12,760)</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>134,857</u>	<u>163,896</u>	<u>140,910</u>	<u>182,480</u>	<u>197,540</u>	<u>159,910</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 163,896</u>	<u>\$ 182,477</u>	<u>\$ 137,770</u>	<u>\$ 197,540</u>	<u>\$ 159,910</u>	<u>\$ 147,150</u>	

**SUMMARY OF REVENUES**  
**Apple Valley Landscaping & Lighting District #1 Fund**

<b>FUND</b>							<b>SECTION</b>
203							H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>
<b><u>APPLE VALLEY LANDSCAPING &amp; LIGHTING DISTRICT #1 FUND (203)</u></b>							
	<b>Taxes and Assessments</b>						
41161.0000	Assessment Fees	\$ 73,500	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000
	<b>Licenses and Permits</b>						
42537.0000	Contributions from Developers	4,430	9,900	9,900	9,900	11,000	11,000
	<b>Revenue from Use of Money</b>						
46110.0000	Interest Income	<u>7,910</u>	<u>10,063</u>	<u>2,510</u>	<u>3,420</u>	<u>3,570</u>	<u>3,070</u>
	<b>Total Apple Valley Landscaping &amp; Lighting District #1 Fund</b>	<u><u>\$ 85,840</u></u>	<u><u>\$ 82,963</u></u>	<u><u>\$ 75,410</u></u>	<u><u>\$ 76,320</u></u>	<u><u>\$ 77,570</u></u>	<u><u>\$ 77,070</u></u>

**OTHER FUNDS**  
**Apple Valley Landscaping & Lighting District #1 Fund**

FUND	TYPE
203	Special Revenue

**DESCRIPTION**

The Colony at Apple Valley residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Apple Valley District.

The taxes collected will be deposited into this fund and then used for the maintenance of landscaping and lighting features in the district.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6070000	Advertising	\$ 464	\$ 574	\$ 500	\$ 580	\$ 580	\$ 600
6300000	Utilities	8,716	10,923	13,220	16,260	14,160	14,440
6400000	Operating Supplies	-	-	2,500	300	2,500	2,550
6500000	Contract Services	46,416	50,382	60,230	41,920	61,860	62,080
6900000	District Management	1,205	2,503	2,100	2,200	2,100	2,160
	Total Operations	<u>56,801</u>	<u>64,382</u>	<u>78,550</u>	<u>61,260</u>	<u>81,200</u>	<u>81,830</u>
<b><u>SPECIAL PROJECTS</u></b>							
7132205	Tree Trimming and Replacement	-	-	-	-	10,000	-
7132207	Infrastructure Improvements	-	-	-	-	24,000	8,000
	Total Special Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,000</u>	<u>8,000</u>
<b>ACTIVITY TOTAL</b>		<u>\$ 56,801</u>	<u>\$ 64,382</u>	<u>\$ 78,550</u>	<u>\$ 61,260</u>	<u>\$ 115,200</u>	<u>\$ 89,830</u>

**OTHER FUNDS**  
**Apple Valley Landscaping & Lighting District #1 Fund**

FUND	TYPE
203	Special Revenue

**DETAIL BACKUP**

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2021-2022 AMOUNT	2022-2023 AMOUNT
6070000	Advertising	Advertising for the public hearing	Estimated	\$ 580	\$ 600
6300000	Utilities	Water and electricity	Estimated	14,160	14,440
6400000	Operating Supplies	Miscellaneous materials and equipment	Estimated	2,500	2,550
6500000	Contract Services	Landscape maintenance, contract oversight and labor performed by City staff, inspections and engineer's report	Estimated	61,860	62,080
6900000	District Management	District administration performed by City staff	Allocated	2,100	2,160
7132205	Tree Trimming and Replacement	Tree trimming and replacement	Estimated	10,000	-
7132207	Infrastructure Improvements	Improvements to pedestrian pathways in park	Estimated	24,000	8,000

**FUND ANALYSIS**  
**Las Lomas Street & Storm Drain Maintenance District #2 Fund**

<b>FUND</b>							<b>TYPE</b>
204							Special Revenue
	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>REQUESTED</b>	<b>REQUESTED</b>	
<b><u>REVENUES</u></b>							
Taxes and Assessments	\$ 88,528	\$ 90,382	\$ 92,240	\$ 92,930	\$ 94,320	\$ 96,180	
Revenue from Use of Money	13,702	22,209	6,180	10,620	13,500	11,290	
Total Revenues	<u>102,230</u>	<u>112,591</u>	<u>98,420</u>	<u>103,550</u>	<u>107,820</u>	<u>107,470</u>	
<b><u>EXPENSES</u></b>							
Operations	(5,025)	(6,473)	(413,930)	(19,930)	(20,940)	(415,540)	
Total Expenses	<u>(5,025)</u>	<u>(6,473)</u>	<u>(413,930)</u>	<u>(19,930)</u>	<u>(20,940)</u>	<u>(415,540)</u>	
<b>Net Income</b>	<b>97,205</b>	<b>106,118</b>	<b>(315,510)</b>	<b>83,620</b>	<b>86,880</b>	<b>(308,070)</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>344,825</u>	<u>442,030</u>	<u>501,900</u>	<u>548,150</u>	<u>631,770</u>	<u>718,650</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u><u>\$ 442,030</u></u>	<u><u>\$ 548,148</u></u>	<u><u>\$ 186,390</u></u>	<u><u>\$ 631,770</u></u>	<u><u>\$ 718,650</u></u>	<u><u>\$ 410,580</u></u>	

**SUMMARY OF REVENUES**  
**Las Lomas Street & Storm Drain Maintenance District #2 Fund**

<b>FUND</b>								<b>SECTION</b>
204								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>LAS LOMAS STREET &amp; STORM DRAIN MAINTENANCE DISTRICT #2 FUND (204)</u></b>								
	<b>Taxes and Assessments</b>							
41161.0000	Assessment Fees	\$ 88,528	\$ 90,382	\$ 92,240	\$ 92,930	\$ 94,320	\$ 96,180	
	<b>Revenue from Use of Money</b>							
46110.0000	Interest Income	<u>13,702</u>	<u>22,209</u>	<u>6,180</u>	<u>10,620</u>	<u>13,500</u>	<u>11,290</u>	
	<b>Total Las Lomas Street &amp; Storm Drain Maintenance District #2 Fund</b>	<u>\$ 102,230</u>	<u>\$ 112,591</u>	<u>\$ 98,420</u>	<u>\$ 103,550</u>	<u>\$ 107,820</u>	<u>\$ 107,470</u>	



**OTHER FUNDS**  
**Las Lomas Street & Storm Drain Maintenance District #2 Fund**

<b>FUND</b>	<b>TYPE</b>
204	Special Revenue

**DESCRIPTION**

The Las Lomas residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Las Lomas District.

The taxes collected will be deposited into this fund and then used for the maintenance of street and storm drainage features in the district.

**ACTIVITY DETAIL**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>
<b><u>OPERATIONS</u></b>							
6070000	Advertising	\$ 77	\$ 143	\$ 300	\$ 300	\$ 300	\$ 300
6500000	Contract Services	3,562	3,197	17,830	17,830	18,840	19,440
6900000	District Management	1,386	3,133	1,800	1,800	1,800	1,800
	Total Operations	<u>5,025</u>	<u>6,473</u>	<u>19,930</u>	<u>19,930</u>	<u>20,940</u>	<u>21,540</u>
<b><u>SPECIAL PROJECTS</u></b>							
7165121	Slurry Seal	-	-	394,000	-	-	394,000
	Total Special Projects	<u>-</u>	<u>-</u>	<u>394,000</u>	<u>-</u>	<u>-</u>	<u>394,000</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ 5,025</u></u>	<u><u>\$ 6,473</u></u>	<u><u>\$ 413,930</u></u>	<u><u>\$ 19,930</u></u>	<u><u>\$ 20,940</u></u>	<u><u>\$ 415,540</u></u>

**OTHER FUNDS**  
**Las Lomas Street & Storm Drain Maintenance District #2 Fund**

FUND	TYPE
204	Special Revenue

**DETAIL BACKUP**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>DESCRIPTION</b>	<b>BASIS</b>	<b>2021-2022 AMOUNT</b>	<b>2022-2023 AMOUNT</b>
6070000	Advertising	Advertising for the public hearing	Estimated	\$ 300	\$ 300
6500000	Contract Services	Inspection, maintenance, district engineering and assessment fees, and street sweeping	Estimated	18,840	19,440
6900000	District Management	District administration performed by City staff	Allocated	1,800	1,800
7165121	Slurry Seal	Slurry Seal	Estimated	-	394,000

**FUND ANALYSIS**  
**Las Lomas Landscaping & Lighting District #2 Fund**

<b>FUND</b>							<b>TYPE</b>
205							Special Revenue
	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	
	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGETED</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUESTED</u></b>	<b><u>REQUESTED</u></b>	
<b><u>REVENUES</u></b>							
Taxes and Assessments	\$ 63,731	\$ 64,890	\$ 66,050	\$ 66,050	\$ 66,980	\$ 68,370	
Revenue from Use of Money	6,309	7,645	2,550	3,200	3,200	2,590	
Other Sources	1,290	1,850	1,850	1,850	2,600	2,600	
Total Revenues	<u>71,330</u>	<u>74,385</u>	<u>70,450</u>	<u>71,100</u>	<u>72,780</u>	<u>73,560</u>	
<b><u>EXPENSES</u></b>							
Operations	(63,136)	(68,678)	(84,640)	(73,130)	(98,120)	(98,430)	
Special Projects	(4,133)	-	(4,000)	(4,000)	(5,000)	(5,000)	
Total Expenses	<u>(67,269)</u>	<u>(68,678)</u>	<u>(88,640)</u>	<u>(77,130)</u>	<u>(103,120)</u>	<u>(103,430)</u>	
<b>Net Income</b>	<b>4,061</b>	<b>5,707</b>	<b>(18,190)</b>	<b>(6,030)</b>	<b>(30,340)</b>	<b>(29,870)</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>171,161</u>	<u>175,222</u>	<u>136,950</u>	<u>180,930</u>	<u>174,900</u>	<u>144,560</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u><u>\$ 175,222</u></u>	<u><u>\$ 180,929</u></u>	<u><u>\$ 118,760</u></u>	<u><u>\$ 174,900</u></u>	<u><u>\$ 144,560</u></u>	<u><u>\$ 114,690</u></u>	

**SUMMARY OF REVENUES**  
**Las Lomas Landscaping & Lighting District #2 Fund**

<b>FUND</b>								<b>SECTION</b>
205								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>LAS LOMAS LANDSCAPING &amp; LIGHTING DISTRICT #2 FUND (205)</u></b>								
	<b>Taxes and Assessments</b>							
41161.0000	Assessment Fees	\$ 63,731	\$ 64,890	\$ 66,050	\$ 66,050	\$ 66,980	\$ 68,370	
	<b>Revenue from Use of Money</b>							
46110.0000	Interest Income	6,309	7,645	2,550	3,200	3,200	2,590	
	<b>Other Sources</b>							
49510.0000	Transfer from General Fund	1,290	1,850	1,850	1,850	2,600	2,600	
	<b>Total Las Lomas Landscaping &amp; Lighting District #2 Fund</b>	<u>\$ 71,330</u>	<u>\$ 74,385</u>	<u>\$ 70,450</u>	<u>\$ 71,100</u>	<u>\$ 72,780</u>	<u>\$ 73,560</u>	

**OTHER FUNDS**  
**Las Lomas Landscaping & Lighting District #2 Fund**

FUND	TYPE
205	Special Revenue

**DESCRIPTION**

The Las Lomas residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the Las Lomas District.

The taxes collected will be deposited into this fund and then used for the maintenance of landscaping and lighting features in the district.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6070000	Advertising	\$ 464	\$ 574	\$ 500	\$ 580	\$ 510	\$ 520
6300000	Utilities	4,997	5,525	4,800	4,800	6,000	6,120
6400000	Operating Supplies	-	-	1,080	880	2,000	2,000
6500000	Contract Services	56,350	59,513	76,900	65,510	88,230	88,390
6900000	District Management	1,325	3,066	1,360	1,360	1,380	1,400
	Total Operations	<u>63,136</u>	<u>68,678</u>	<u>84,640</u>	<u>73,130</u>	<u>98,120</u>	<u>98,430</u>
<b><u>SPECIAL PROJECTS</u></b>							
7131005	Landscaping Improvements	4,133	-	4,000	4,000	5,000	5,000
	Total Special Projects	<u>4,133</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ 67,269</u></u>	<u><u>\$ 68,678</u></u>	<u><u>\$ 88,640</u></u>	<u><u>\$ 77,130</u></u>	<u><u>\$ 103,120</u></u>	<u><u>\$ 103,430</u></u>

**OTHER FUNDS**  
**Las Lomas Landscaping & Lighting District #2 Fund**

<b>FUND</b>	<b>TYPE</b>
205	Special Revenue

**DETAIL BACKUP**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>DESCRIPTION</b>	<b>BASIS</b>	<b>2021-2022 AMOUNT</b>	<b>2022-2023 AMOUNT</b>
6070000	Advertising	Advertising for the public hearing	Estimated	\$ 510	\$ 520
6300000	Utilities	Water and electricity	Estimated	6,000	6,120
6400000	Operating Supplies	Miscellaneous materials and equipment	Estimated	2,000	2,000
6500000	Contract Services	Landscape maintenance, contract oversight and labor performed by City staff, inspections, and engineer's report	Estimated	88,230	88,390
6900000	District Management	District administration performed by City staff	Allocated	1,380	1,400
7131005	Landscaping Improvements	Optional neighborhood directed landscape enhancement projects	Estimated	5,000	5,000

**FUND ANALYSIS**  
**De Anza Estates Street & Storm Drain Maintenance District #3 Fund**

<b>FUND</b>							<b>TYPE</b>
206							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Taxes and Assessments	\$ 30,561	\$ 30,561	\$ 30,560	\$ 30,560	\$ 30,560	\$ 30,560	
Revenue from Use of Money	15,832	18,753	6,500	8,420	9,790	10,170	
Total Revenues	46,393	49,314	37,060	38,980	40,350	40,730	
<b>EXPENSES</b>							
Operations	(4,809)	(5,151)	(21,000)	(13,400)	(21,600)	(22,220)	
Special Projects	(34,361)	(17,606)	-	-	-	-	
Total Expenses	(39,170)	(22,757)	(21,000)	(13,400)	(21,600)	(22,220)	
<b>Net Income</b>	<b>7,223</b>	<b>26,557</b>	<b>16,060</b>	<b>25,580</b>	<b>18,750</b>	<b>18,510</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	420,946	428,169	352,970	454,730	480,310	499,060	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 428,169</u>	<u>\$ 454,726</u>	<u>\$ 369,030</u>	<u>\$ 480,310</u>	<u>\$ 499,060</u>	<u>\$ 517,570</u>	



**SUMMARY OF REVENUES**  
**De Anza Estates Street & Storm Drain Maintenance District #3 Fund**

<b>FUND</b>							<b>SECTION</b>
206							H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>
<b><u>DE ANZA ESTATES STREET &amp; STORM DRAIN MAINTENANCE DISTRICT #3 FUND (206)</u></b>							
	<b>Taxes and Assessments</b>						
41161.0000	Assessment Fees	\$ 30,561	\$ 30,561	\$ 30,560	\$ 30,560	\$ 30,560	\$ 30,560
	<b>Revenue from Use of Money</b>						
46110.0000	Interest Income	15,832	18,753	6,500	8,420	9,790	10,170
	<b>Total De Anza Estates Street &amp; Storm Drain Maintenance District #3 Fund</b>	<u>\$ 46,393</u>	<u>\$ 49,314</u>	<u>\$ 37,060</u>	<u>\$ 38,980</u>	<u>\$ 40,350</u>	<u>\$ 40,730</u>

**OTHER FUNDS**  
**De Anza Estates Street & Storm Drain Maintenance District #3 Fund**

FUND	TYPE
206	Special Revenue

**DESCRIPTION**

The De Anza Estates residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the De Anza Estates District.

The taxes collected will be deposited into this fund and then used for the maintenance of street and storm drainage features in the district.

**ACTIVITY DETAIL**

<u>OBJECT</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>CLASSIFICATION</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGETED</u>	<u>2020-2021</u> <u>ESTIMATED</u>	<u>2021-2022</u> <u>REQUESTED</u>	<u>2022-2023</u> <u>REQUESTED</u>
<b><u>OPERATIONS</u></b>							
6070000	Advertising	\$ 77	\$ 138	\$ 300	\$ 300	\$ 310	\$ 320
6500000	Contract Services	3,750	3,197	19,100	11,500	19,690	20,300
6900000	District Management	982	1,816	1,600	1,600	1,600	1,600
	Total Operations	<u>4,809</u>	<u>5,151</u>	<u>21,000</u>	<u>13,400</u>	<u>21,600</u>	<u>22,220</u>
<b><u>SPECIAL PROJECTS</u></b>							
7165121	Slurry Seal	34,361	17,606	-	-	-	-
	Total Special Projects	<u>34,361</u>	<u>17,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ 39,170</u></u>	<u><u>\$ 22,757</u></u>	<u><u>\$ 21,000</u></u>	<u><u>\$ 13,400</u></u>	<u><u>\$ 21,600</u></u>	<u><u>\$ 22,220</u></u>

**OTHER FUNDS**  
**De Anza Estates Street & Storm Drain Maintenance District #3 Fund**

<b>FUND</b>	<b>TYPE</b>
206	Special Revenue

**DETAIL BACKUP**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>DESCRIPTION</b>	<b>BASIS</b>	<b>2021-2022 AMOUNT</b>	<b>2022-2023 AMOUNT</b>
6070000	Advertising	Advertising for the public hearing	Estimated	\$ 310	\$ 320
6500000	Contract Services	Inspection, maintenance, district engineering and assessment fees, and street sweeping	Estimated	19,690	20,300
6900000	District Management	District administration performed by City staff	Allocated	1,600	1,600
7165121	Slurry Seal	Slurry Seal	Estimated	-	-

**FUND ANALYSIS**  
**De Anza Estates Landscaping & Lighting District #3 Fund**

<b>FUND</b>							<b>TYPE</b>
207							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Taxes and Assessments	\$ 17,463	\$ 15,874	\$ 15,880	\$ 15,880	\$ 15,880	\$ 17,460	
Revenue from Use of Money	4,350	5,424	1,730	2,270	2,410	2,320	
Transfers In	1,400	1,400	1,400	1,400	1,400	1,400	
Total Revenues	<u>23,213</u>	<u>22,698</u>	<u>19,010</u>	<u>19,550</u>	<u>19,690</u>	<u>21,180</u>	
<b>EXPENSES</b>							
Operations	(20,676)	(13,662)	(24,810)	(21,150)	(21,960)	(22,170)	
Special Projects	-	-	(5,200)	(5,200)	(2,500)	(2,500)	
Total Expenses	<u>(20,676)</u>	<u>(13,662)</u>	<u>(30,010)</u>	<u>(26,350)</u>	<u>(24,460)</u>	<u>(24,670)</u>	
<b>Net Income</b>	<b>2,537</b>	<b>9,036</b>	<b>(11,000)</b>	<b>(6,800)</b>	<b>(4,770)</b>	<b>(3,490)</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>117,945</u>	<u>120,482</u>	<u>99,990</u>	<u>129,520</u>	<u>122,720</u>	<u>117,950</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 120,482</u>	<u>\$ 129,518</u>	<u>\$ 88,990</u>	<u>\$ 122,720</u>	<u>\$ 117,950</u>	<u>\$ 114,460</u>	

**SUMMARY OF REVENUES**  
**De Anza Estates Landscaping & Lighting District #3 Fund**

<b>FUND</b>								<b>SECTION</b>
207								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>DE ANZA ESTATES LANDSCAPING &amp; LIGHTING DISTRICT #3 FUND (207)</u></b>								
	<b>Taxes and Assessments</b>							
41161.0000	Assessment Fees	\$ 17,463	\$ 15,874	\$ 15,880	\$ 15,880	\$ 15,880	\$ 17,460	
	<b>Revenue from Use of Money</b>							
46110.0000	Interest Income	4,350	5,424	1,730	2,270	2,410	2,320	
	<b>Transfers In</b>							
49510.0000	From General Fund for portion of trail maintenance	1,400	1,400	1,400	1,400	1,400	1,400	
	<b>Total De Anza Estates Landscaping &amp; Lighting District #3 Fund</b>	<u>\$ 23,213</u>	<u>\$ 22,698</u>	<u>\$ 19,010</u>	<u>\$ 19,550</u>	<u>\$ 19,690</u>	<u>\$ 21,180</u>	

**OTHER FUNDS**  
**De Anza Estates Landscaping & Lighting District #3 Fund**

FUND	TYPE
207	Special Revenue

**DESCRIPTION**

The De Anza Estates residential development has been conditioned to include a funding mechanism for all streets, sidewalks, streetlights, street signs, roads, emergency access roads, emergency access gates within the project and all common landscape areas, medians, parkways, street trees, walkways, open space areas, drainage basins and similar features. The developers have met this condition through the formation of special districts, which allows the City to levy specific taxes upon each of the properties within the De Anza Estates District.

The taxes collected will be deposited into this fund and then used for the maintenance of landscaping and lighting features in the district.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6070000	Advertising	\$ 464	\$ 570	\$ 500	\$ 500	\$ 500	\$ 500
6300000	Utilities	1,358	921	500	500	1,000	1,000
6400000	Operating Supplies	-	-	840	840	500	500
6500000	Contract Services	17,415	9,850	20,790	17,130	17,740	17,900
6900000	District Management	1,439	2,321	2,180	2,180	2,220	2,270
	Total Operations	<u>20,676</u>	<u>13,662</u>	<u>24,810</u>	<u>21,150</u>	<u>21,960</u>	<u>22,170</u>
<b><u>SPECIAL PROJECTS</u></b>							
7131005	Landscape Improvements	-	-	5,200	5,200	2,500	2,500
	Total Special Projects	<u>-</u>	<u>-</u>	<u>5,200</u>	<u>5,200</u>	<u>2,500</u>	<u>2,500</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ 20,676</u></u>	<u><u>\$ 13,662</u></u>	<u><u>\$ 30,010</u></u>	<u><u>\$ 26,350</u></u>	<u><u>\$ 24,460</u></u>	<u><u>\$ 24,670</u></u>

**OTHER FUNDS**  
**De Anza Estates Landscaping & Lighting District #3 Fund**

<b>FUND</b>	<b>TYPE</b>
207	Special Revenue

**DETAIL BACKUP**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>DESCRIPTION</b>	<b>BASIS</b>	<b>2021-2022 AMOUNT</b>	<b>2022-2023 AMOUNT</b>
6070000	Advertising	Advertising for the public hearing	Estimated	\$ 500	\$ 500
6300000	Utilities	Water	Estimated	1,000	1,000
6400000	Operating Supplies	Miscellaneous materials and equipment	Estimated	500	500
6500000	Contract Services	Landscape maintenance, contract oversight and labor performed by City staff, inspections and engineer's report	Estimated	17,740	17,900
6900000	District Management	District administration performed by City staff	Allocated	2,220	2,270
7131005	Landscape Improvements	Optional neighborhood directed landscape enhancements projects	Estimated	2,500	2,500



**FUND ANALYSIS**  
**Supplemental Law Enforcement Services Fund**

<b>FUND</b>							<b>TYPE</b>
214							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Revenues from Other Agencies	\$ 114,140	\$ 171,941	\$ 70,930	\$ 164,720	\$ 88,440	\$ -	
Revenue from Use of Money	3,872	4,634	-	-	-	-	
Total Revenues	118,012	176,575	70,930	164,720	88,440	-	
<b>EXPENSES</b>							
Employee Services	(35,416)	(46,220)	(35,640)	(64,910)	(63,140)	-	
Operations	(34,708)	(30,117)	(1,290)	(21,000)	(25,300)	-	
Special Projects	(7,869)	-	-	(6,810)	-	-	
Capital Outlay	(16,147)	(86,276)	-	(38,000)	-	-	
Transfers Out	(20,000)	(13,521)	(34,000)	(34,000)	-	-	
Total Expenses	(114,140)	(176,134)	(70,930)	(164,720)	(88,440)	-	
<b>Net Income</b>	<b>3,872</b>	<b>441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<b>-</b>	<b>3,872</b>	<b>-</b>	<b>4,310</b>	<b>4,310</b>	<b>4,310</b>	
<b>ENDING AVAILABLE BALANCE</b>	<b>\$ 3,872</b>	<b>\$ 4,313</b>	<b>\$ -</b>	<b>\$ 4,310</b>	<b>\$ 4,310</b>	<b>\$ 4,310</b>	

**SUMMARY OF REVENUES**  
**Supplemental Law Enforcement Services Fund**

<b>FUND</b>								<b>SECTION</b>
214								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (214)</u></b>								
<b>Revenues from Other Agencies</b>								
43624.4538	2018 S.L.E.S.F. Grant Revenue	\$ 114,140	\$ 12,433	\$ -	\$ -	\$ -	\$ -	
43624.4539	2019 S.L.E.S.F. Grant Revenue	-	155,948	69,640	-	-	-	
43624.4530	2020 S.L.E.S.F. Grant Revenue	-	3,560	1,290	153,160	-	-	
43624.4531	2021 S.L.E.S.F. Grant Revenue	-	-	-	11,560	88,440	-	
<b>Revenue from Use of Money</b>								
46110.0000	Investment Earnings	3,872	4,634	-	-	-	-	
<b>Total Supplemental Law Enforcement Services Fund</b>		<b>\$ 118,012</b>	<b>\$ 176,575</b>	<b>\$ 70,930</b>	<b>\$ 164,720</b>	<b>\$ 88,440</b>	<b>\$ -</b>	

**OTHER FUNDS**  
**Supplemental Law Enforcement Services Fund**

FUND	TYPE
214	Special Revenue

**DESCRIPTION**

Supplemental Law Enforcement Services Fund (SLESF) grant funds are awarded by the State of California annually to each city for frontline police services. These funds will be used for partial funding of police records/K-9 programs, radio/communications improvements, technology enhancements, vehicles, and other necessary frontline supplies.

**ACTIVITY DETAIL**

<b><u>OBJECT</u></b>	<b><u>EXPENSE</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>
<b><u>NUMBER</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGETED</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUESTED</u></b>	<b><u>REQUESTED</u></b>
<b><u>EMPLOYEE SERVICES</u></b>							
5200000	Wages	\$ 20,880	\$ 28,699	\$ 19,760	\$ 43,090	\$ 41,930	\$ -
5400000	Other Pay	10,546	10,961	10,800	11,600	12,200	-
5800000	Benefits, Insurance & Taxes	3,990	6,560	5,080	10,220	9,010	-
	Total Employee Services	<u>35,416</u>	<u>46,220</u>	<u>35,640</u>	<u>64,910</u>	<u>63,140</u>	<u>-</u>
<b><u>OPERATIONS</u></b>							
6100000	Computer Maintenance & Replacement	680	-	-	7,800	-	-
6400000	Operating Supplies	20,850	4,880	-	4,000	10,300	-
6500000	Contract Services	11,178	23,237	1,290	7,200	15,000	-
6600000	Professional Development	2,000	2,000	-	2,000	-	-
	Total Operations	<u>34,708</u>	<u>30,117</u>	<u>1,290</u>	<u>21,000</u>	<u>25,300</u>	<u>-</u>
<b><u>SPECIAL PROJECTS</u></b>							
7102077	Software Purchase	3,599	-	-	-	-	-
7102515	Personal Protective Vests	-	-	-	6,810	-	-
7104503	Replace Radios	4,270	-	-	-	-	-
	Total Special Projects	<u>7,869</u>	<u>-</u>	<u>-</u>	<u>6,810</u>	<u>-</u>	<u>-</u>

**OTHER FUNDS**  
**Supplemental Law Enforcement Services Fund**

FUND								TYPE
214								Special Revenue
ACTIVITY DETAIL (continued)								
OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED	
CAPITAL OUTLAY								
7102077	Software Purchase	\$ -	\$ 1,995					
8102011	Computer Equipment	9,698	800	-	-	-	-	
8102027	Scanner/Printer	2,144	-	-	-	-	-	
8102086	Video Camera	-	29,569	-	-	-	-	
8102571	Evidence Processing Shelter	4,305	-	-	-	-	-	
8102583	Radio Repeater Project	-	53,912	-	38,000	-	-	
	Total Capital Outlay	16,147	86,276	-	38,000	-	-	
TRANSFERS OUT								
9404028	Cash Contribution to Vehicle & Equipment Replacement Fund	20,000	13,521	34,000	34,000	-	-	
	Total Transfers Out	20,000	13,521	34,000	34,000	-	-	
ACTIVITY TOTAL		\$ 114,140	\$ 176,134	\$ 70,930	\$ 164,720	\$ 88,440	\$ -	

**OTHER FUNDS**  
**Supplemental Law Enforcement Services Fund**

FUND	TYPE
214	Special Revenue

**DETAIL BACKUP**

<b><u>OBJECT NUMBER</u></b>	<b><u>EXPENSE CLASSIFICATION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BASIS</u></b>	<b><u>2021-2022 AMOUNT</u></b>	<b><u>2022-2023 AMOUNT</u></b>
5200000	Wages	Wages for part-time police records program	Estimated	\$ 41,930	\$ -
5400000	Other Pay	K-9 handler pay	Estimated	12,200	-
5800000	Benefits, Insurance & Taxes	Medicare, workers' compensation insurance and fringe benefits	Estimated	9,010	-
6350000	Communications	Crystal filters and miscellaneous equipment for repeater site	Estimated	-	-
6400000	Operating Supplies	Tactical equipment, shields, vests, police gear, CSI equipment, dictation services	Estimated	10,300	-
6500000	Contract Services	Contract services including K-9 training, dictation services	Estimated	15,000	-

FUND 222		Type Special Revenue				
	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b>REVENUES</b>						
Permits and Fees	\$ 96,744	\$ 124,680	\$ -	\$ 73,700	\$ -	\$ -
Revenue from Use of Money and Property	44,593	53,484	7,410	18,100	15,970	14,740
Total Revenues	141,337	178,164	7,410	91,800	15,970	14,740
<b>EXPENSES</b>						
Operations	(46,716)	(44,910)	(50,400)	(45,400)	(78,450)	(79,800)
Special Projects	(132,737)	-	(400,000)	(400,000)	-	-
Total Expenses	(179,453)	(44,910)	(450,400)	(445,400)	(78,450)	(79,800)
<b>Net Income</b>	<b>(38,116)</b>	<b>133,254</b>	<b>(442,990)</b>	<b>(353,600)</b>	<b>(62,480)</b>	<b>(65,060)</b>
<b>OTHER CASH SOURCES/(USES)</b>						
(Increase) / Decrease in Notes Receivable	312,474	138,737	-	-	-	-
<b>BEGINNING AVAILABLE BALANCE</b>	<b>636,087</b>	<b>910,445</b>	<b>423,870</b>	<b>1,182,440</b>	<b>828,840</b>	<b>766,360</b>
<b>ENDING AVAILABLE BALANCE</b>	<b>\$ 910,445</b>	<b>\$ 1,182,436</b>	<b>\$ (19,120)</b>	<b>\$ 828,840</b>	<b>\$ 766,360</b>	<b>\$ 701,300</b>

**SUMMARY OF REVENUES**  
**In Lieu Low/Moderate Income Housing Fund**

FUND 222							SECTION H
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
<b><u>IN LIEU LOW/MODERATE INCOME HOUSING FUND (222)</u></b>							
	<b>Permits and Fees</b>						
42462.6010	Low/Moderate Housing In Lieu Fees	\$ 96,744	\$ 124,680	\$ -	\$ 73,700	\$ -	\$ -
	<b>Revenue from Use of Money and Property</b>						
42461.6010	Low/Moderate Housing Loans	19,006	6,606	-	-	-	-
46110.0000	Investment Earnings	25,587	46,878	7,410	18,100	15,970	14,740
	<b>Total In Lieu Low/Moderate Income Housing Fund</b>	<u>\$ 141,337</u>	<u>\$ 178,164</u>	<u>\$ 7,410</u>	<u>\$ 91,800</u>	<u>\$ 15,970</u>	<u>\$ 14,740</u>



**OTHER FUNDS**  
**In Lieu Low/Moderate Income Housing Fund**

FUND	CODE
222	Special Funds

**DESCRIPTION**

The City Council adopted a policy of inclusionary (affordable) housing requirements for projects requesting a legislative action (Zone Changes and General Plan Amendments). Inclusionary housing consists of deed restricted units that may not sell for more than the published limits for a 30-year period. Projects that propose ten or less residential units may build inclusionary housing on-site or pay "In Lieu" fees. The In Lieu Fees are to be expended on programs that provide and/or promote affordable housing within the City as determined by the City Council.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6050000	Office Expense	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -
6500000	Contract Services	2,180	-	5,000	-	5,000	5,000
6900000	Service Allocation	44,530	44,910	45,400	45,400	73,450	74,800
	Total Operations	46,716	44,910	50,400	45,400	78,450	79,800
<b><u>SPECIAL PROJECTS</u></b>							
7225001	Loss on Moderate Income Program Loan	129,237	-	-	-	-	-
7225025	Closing Cost Program Expense	3,500	-	-	-	-	-
7812068	PSHHC Del Rio Ridge Affordable Housing Project	-	-	400,000	400,000	-	-
	Total Special Projects	132,737	-	400,000	400,000	-	-
<b>ACTIVITY TOTAL</b>		<b>\$ 179,453</b>	<b>\$ 44,910</b>	<b>\$ 450,400</b>	<b>\$ 445,400</b>	<b>\$ 78,450</b>	<b>\$ 79,800</b>

**OTHER FUNDS**  
**In Lieu Low/Moderate Income Housing Fund**

FUND	CODE
222	Special Funds

**DETAIL BACKUP**

<b><u>OBJECT NUMBER</u></b>	<b><u>EXPENSE CLASSIFICATION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BASIS</u></b>	<b><u>2021-2022 AMOUNT</u></b>	<b><u>2022-2023 AMOUNT</u></b>
6500000	Contract Services	Services to provide legal opinions and the creation/updating of legal documents	Estimate	\$ 5,000	\$ 5,000
6900000	Service Allocation	Allocation of services provided by the General Fund. All personnel costs associated with running the City's inclusionary housing program are provided by the General Fund and charged to the program here	Allocation	73,450	74,800

**FUND ANALYSIS**  
**Business Improvement Association Fund**

<b>FUND</b>							<b>TYPE</b>
230							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Taxes and Assessments	\$ 11,181	\$ 12,746	\$ 10,600	\$ 12,260	\$ 12,200	\$ 12,200	
Revenue From Use of Money	151	442	190	250	280	290	
Total Revenues	<u>11,332</u>	<u>13,188</u>	<u>10,790</u>	<u>12,510</u>	<u>12,480</u>	<u>12,490</u>	
<b><u>EXPENSES</u></b>							
Special Projects	-	(11,181)	(10,800)	(11,750)	(12,200)	(12,200)	
Total Expenses	<u>-</u>	<u>(11,181)</u>	<u>(10,800)</u>	<u>(11,750)</u>	<u>(12,200)</u>	<u>(12,200)</u>	
<b>Net Income</b>	<b>11,332</b>	<b>2,007</b>	<b>(10)</b>	<b>760</b>	<b>280</b>	<b>290</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>-</u>	<u>11,332</u>	<u>10,800</u>	<u>13,340</u>	<u>14,100</u>	<u>14,380</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 11,332</u>	<u>\$ 13,339</u>	<u>\$ 10,790</u>	<u>\$ 14,100</u>	<u>\$ 14,380</u>	<u>\$ 14,670</u>	

**SUMMARY OF REVENUES**  
**Business Improvement Association Fund**

<b>FUND</b>							<b>SECTION</b>
230							H
<b><u>ACCOUNT NUMBER</u></b>	<b><u>REVENUE DESCRIPTION</u></b>	<b><u>2018-2019 ACTUAL</u></b>	<b><u>2019-2020 ACTUAL</u></b>	<b><u>2020-2021 BUDGETED</u></b>	<b><u>2020-2021 PROJECTED</u></b>	<b><u>2021-2022 ESTIMATED</u></b>	<b><u>2022-2023 ESTIMATED</u></b>
<b><u>BUSINESS IMPROVEMENT ASSOCIATION FUND (230)</u></b>							
	<b>Taxes and Assessments</b>						
41530.6300	Business License Fees	\$ 11,181	\$ 12,746	\$ 10,600	\$ 12,260	\$ 12,200	\$ 12,200
	<b>Revenue from Use of Money</b>						
46110.0000	Investment Earnings	151	442	190	250	280	290
	<b>Total Business Improve- ment Association Fund</b>	<b>\$ 11,332</b>	<b>\$ 13,188</b>	<b>\$ 10,790</b>	<b>\$ 12,510</b>	<b>\$ 12,480</b>	<b>\$ 12,490</b>

**OTHER FUNDS**  
**Business Improvement Association Fund**

<b>FUND</b>	<b>TYPE</b>
230	Special Revenue

**DESCRIPTION**

This fund accounts for the revenues and expenses associated with the BIA. The City established a Downtown Parking & Business Improvement Area (BIA) in 1986 for the purpose of acquisition, construction or maintenance of parking facilities, decoration of public places, promotion of public events and general promotion of business activities in the Downtown area. An annual assessment is placed on all businesses in the Downtown area. The Council voted to set the assessment amount at \$0 since July 1, 2009. In fiscal year 2018-19, City staff was approached by a group of downtown business owners who expressed interest in reinstituting the full levy of the assessment for the BIA. In June 2018, Council voted to reinstate the assessment commencing on July 1, 2018.

**ACTIVITY DETAIL**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>
<b><u>SPECIAL PROJECTS</u></b>							
7803201	Downtown Business Improvement Association Program	\$ -	\$ 11,181	\$ 10,800	\$ 11,750	\$ 12,200	\$ 12,200
	Total Special Projects	<u>-</u>	<u>11,181</u>	<u>10,800</u>	<u>11,750</u>	<u>12,200</u>	<u>12,200</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ -</u></u>	<u><u>\$ 11,181</u></u>	<u><u>\$ 10,800</u></u>	<u><u>\$ 11,750</u></u>	<u><u>\$ 12,200</u></u>	<u><u>\$ 12,200</u></u>

**OTHER FUNDS**  
**Business Improvement Association Fund**

<b>FUND</b>	<b>TYPE</b>
230	Special Revenue

**DETAIL BACKUP**

<b><u>OBJECT NUMBER</u></b>	<b><u>EXPENSE CLASSIFICATION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BASIS</u></b>	<b><u>2021-2022 AMOUNT</u></b>	<b><u>2022-2023 AMOUNT</u></b>
7803201	Downtown Business Improvement Association Program	Construction or maintenance of parking facilities, decoration of public places, promotion of public events, and general promotion of business activities	Contract	\$ 12,200	\$ 12,200

**FUND ANALYSIS**  
**Atascadero Tourism Business Improvement District (ATBID) Fund**

<b>FUND</b>							<b>TYPE</b>
235							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Taxes and Assessments	\$ 278,184	\$ 224,608	\$ 326,770	\$ 248,780	\$ 286,100	\$ 291,820	
Fines and Forfeitures	-	133	-	-	-	-	
Revenue From Use of Money	9,631	10,721	4,670	5,150	6,950	6,640	
Total Revenues	<u>287,815</u>	<u>235,462</u>	<u>331,440</u>	<u>253,930</u>	<u>293,050</u>	<u>298,460</u>	
<b><u>EXPENSES</u></b>							
Operations	<u>(325,408)</u>	<u>(242,881)</u>	<u>(316,450)</u>	<u>(177,740)</u>	<u>(308,540)</u>	<u>(313,620)</u>	
Total Expenses	<u>(325,408)</u>	<u>(242,881)</u>	<u>(316,450)</u>	<u>(177,740)</u>	<u>(308,540)</u>	<u>(313,620)</u>	
<b>Net Income</b>	<b>(37,593)</b>	<b>(7,419)</b>	<b>14,990</b>	<b>76,190</b>	<b>(15,490)</b>	<b>(15,160)</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>318,679</u>	<u>281,086</u>	<u>256,830</u>	<u>273,670</u>	<u>349,860</u>	<u>334,370</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u><u>\$ 281,086</u></u>	<u><u>\$ 273,667</u></u>	<u><u>\$ 271,820</u></u>	<u><u>\$ 349,860</u></u>	<u><u>\$ 334,370</u></u>	<u><u>\$ 319,210</u></u>	

**SUMMARY OF REVENUES**  
**Atascadero Tourism Business Improvement District (ATBID) Fund**

<b>FUND</b>							<b>SECTION</b>
235							H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>
<b><u>ATASCADERO TOURISM BUSINESS IMPROVEMENT DISTRICT (ATBID) FUND (235)</u></b>							
	<b>Taxes and Assessments</b>						
41530.6300	Transient Occupancy Assessments	\$ 278,184	\$ 224,608	\$ 326,770	\$ 248,780	\$ 286,100	\$ 291,820
	<b>Fines and Forfeitures</b>						
45920.0003	ATBID Tax Penalties	-	133	-	-	-	-
	<b>Revenue from Use of Money</b>						
46110.0000	Investment Earnings	9,631	10,721	4,670	5,150	6,950	6,640
	<b>Total ATBID Fund</b>	<u>\$ 287,815</u>	<u>\$ 235,462</u>	<u>\$ 331,440</u>	<u>\$ 253,930</u>	<u>\$ 293,050</u>	<u>\$ 298,460</u>



**OTHER FUNDS**  
**Atascadero Tourism Business Improvement District (ATBID) Fund**

FUND	TYPE
235	Special Revenue

**DESCRIPTION**

This fund accounts for the revenues and expenses associated with the Atascadero Tourism Business Improvement District (ATBID). On June 1, 2013, the City established ATBID for the purpose of funding tourism promotion and increasing stays at the lodging businesses in Atascadero. A two percent (2%) assessment is placed on the nightly rent of all occupied rooms or spaces for all transient occupancies in Atascadero.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6050000	Office Expense	\$ -	\$ -	\$ 1,000	\$ -	\$ 250	\$ 250
6070000	Advertising	178,720	120,110	160,000	90,000	165,000	165,000
6400000	Operating Supplies	-	-	500	-	-	-
6500000	Contract Services	143,481	120,525	151,250	85,250	140,000	145,000
6600000	Professional Development	425	-	430	-	430	450
6900000	Administration	2,782	2,246	3,270	2,490	2,860	2,920
	Total Operations	<u>325,408</u>	<u>242,881</u>	<u>316,450</u>	<u>177,740</u>	<u>308,540</u>	<u>313,620</u>
<b>ACTIVITY TOTAL</b>		<u>\$ 325,408</u>	<u>\$ 242,881</u>	<u>\$ 316,450</u>	<u>\$ 177,740</u>	<u>\$ 308,540</u>	<u>\$ 313,620</u>

**DETAIL BACKUP**

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2021-2022 AMOUNT	2022-2023 AMOUNT
6050000	Office Expense	Copies, postage, general supplies	Estimated	\$ 250	\$ 250
6070000	Advertising	Brochures, magazines, media and online advertisements, trade show materials	Estimated	165,000	165,000

**OTHER FUNDS**  
**Atascadero Tourism Business Improvement District (ATBID) Fund**

FUND	TYPE
235	Special Revenue

**DETAIL BACKUP (continued)**

<b><u>OBJECT NUMBER</u></b>	<b><u>EXPENSE CLASSIFICATION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BASIS</u></b>	<b><u>2021-2022 AMOUNT</u></b>	<b><u>2022-2023 AMOUNT</u></b>
6500000	Contract Services	Professional services including marketing, promotions, public relations, attendance at trade shows, event transportation of lodging guests, contract administration services	Estimated	\$ 140,000	\$ 145,000
6600000	Professional Development	Central Coast Tourism Council local chapter dues	Estimated	430	450
6900000	Administration	Administration of fund by City staff	Estimated	2,860	2,920

**FUND ANALYSIS**  
**Community Development Block Grant (CDBG) Fund**

<b>FUND</b>							<b>TYPE</b>
240							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Revenues from Other Agencies	\$ 22,602	\$ 22,235	\$ 441,710	\$ 424,710	\$ 80,390	\$ -	
Total Revenues	22,602	22,235	441,710	424,710	80,390	-	
<b><u>EXPENSES</u></b>							
Operations	(6,933)	(10,236)	(9,810)	(9,810)	-	-	
Special Projects	(10,863)	(10,741)	(12,500)	-	-	-	
Capital Outlay	(4,806)	(1,258)	(419,400)	(414,900)	(80,390)	-	
Total Expenses	(22,602)	(22,235)	(441,710)	(424,710)	(80,390)	-	
<b>Net Income</b>	-	-	-	-	-	-	
<b><u>OTHER CASH SOURCES / (USES)</u></b>							
Net (Increase) / Decrease in Cash Deficit	8,637	(9,806)	-	8,827	-	-	
Loaned from / (Repaid to) General Fund	(8,637)	9,806	-	(8,827)	-	-	
<b>BEGINNING AVAILABLE BALANCE</b>	-	-	-	-	-	-	
<b>ENDING AVAILABLE BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**SUMMARY OF REVENUES**  
**Community Development Block Grant (CDBG) Fund**

FUND 240							SECTION H
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
<b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND (240)</b>							
	<b>Revenues from Other Agencies</b>						
43611.6415	Block Grant 2015	\$ -	\$ -	\$ -	\$ 1,630	\$ -	\$ -
43611.6416	Block Grant 2016	-	1,258	-	2,620	-	-
43611.6417	Block Grant 2017	4,806	-	153,750	172,200	-	-
43611.6418	Block Grant 2018	17,796	-	149,840	204,280	-	-
43611.6419	Block Grant 2019	-	20,977	-	-	-	-
43611.6420	Block Grant 2020	-	-	138,120	43,980	80,390	-
	<b>Total Community Develop- ment Block Grant (CDBG) Fund</b>	<u>\$ 22,602</u>	<u>\$ 22,235</u>	<u>\$ 441,710</u>	<u>\$ 424,710</u>	<u>\$ 80,390</u>	<u>\$ -</u>

**OTHER FUNDS**  
**Community Development Block Grant (CDBG) Fund**

FUND	TYPE
240	Special Revenue

**DESCRIPTION**

This fund is used for Community Development Block Grant money received from the federal government. These funds must be used for low or moderate income projects or to eliminate blight in the community. The City receives an annual allocation from the federal government based on the number of qualified persons in the City. The City Council holds an annual hearing to determine how this money is to be spent.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6900000	City Administration	\$ 6,933	\$ 10,236	\$ 9,810	\$ 9,810	\$ -	\$ -
	Total Operations	<u>6,933</u>	<u>10,236</u>	<u>9,810</u>	<u>9,810</u>	<u>-</u>	<u>-</u>
<b><u>SPECIAL PROJECTS</u></b>							
7800402	Youth Scholarships	<u>10,863</u>	<u>10,741</u>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Special Projects	<u>10,863</u>	<u>10,741</u>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>CAPITAL PROJECTS</u></b>							
8902122	Santa Rosa near ECR and 101 Sidewalk Accessibility	-	-	115,810	40,000	80,390	-
8901885	Traffic Way at ECR Barrier Removal	<u>4,806</u>	<u>1,258</u>	<u>303,590</u>	<u>374,900</u>	<u>-</u>	<u>-</u>
	Total Capital Projects	<u>4,806</u>	<u>1,258</u>	<u>419,400</u>	<u>414,900</u>	<u>80,390</u>	<u>-</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ 22,602</u></u>	<u><u>\$ 22,235</u></u>	<u><u>\$ 441,710</u></u>	<u><u>\$ 424,710</u></u>	<u><u>\$ 80,390</u></u>	<u><u>\$ -</u></u>

OTHER FUNDS  
Community Development Block Grant (CDBG) Fund

FUND	TYPE
240	Special Revenue

DETAIL BACKUP

OBJECT NUMBER	EXPENSE CLASSIFICATION	DESCRIPTION	BASIS	2021-2022 AMOUNT	2022-2023 AMOUNT
8902122	Santa Rosa near ECR and 101 Sidewalk Accessibility	Improvements to sidewalk, curb and gutter, and curb ramps to address non-compliant pedestrian facilities on Santa Rosa Road between El Camino Real and the US 101 northbound onramp.	Grant	\$ 80,390	\$ -

**FUND ANALYSIS**  
**Tree Planting Fund**

<b>FUND</b>							<b>TYPE</b>
250							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Permits and Fees	\$ 28,583	\$ 14,092	\$ 10,000	\$ 11,980	\$ 12,000	\$ 12,000	
Revenue from Use of Money	4,617	9,137	920	1,480	1,210	790	
Total Revenues	<u>33,200</u>	<u>23,229</u>	<u>10,920</u>	<u>13,460</u>	<u>13,210</u>	<u>12,790</u>	
<b><u>EXPENSES</u></b>							
Operations	(28,446)	(30,915)	(37,230)	(34,710)	(28,640)	(29,100)	
Special Projects	(4,000)	-	(9,000)	(2,000)	(5,000)	(5,000)	
Total Expenses	<u>(32,446)</u>	<u>(30,915)</u>	<u>(46,230)</u>	<u>(36,710)</u>	<u>(33,640)</u>	<u>(34,100)</u>	
<b>Net Income</b>	<b>754</b>	<b>(7,686)</b>	<b>(35,310)</b>	<b>(23,250)</b>	<b>(20,430)</b>	<b>(21,310)</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>100,883</u>	<u>101,637</u>	<u>178,870</u>	<u>93,950</u>	<u>70,700</u>	<u>50,270</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 101,637</u>	<u>\$ 93,951</u>	<u>\$ 143,560</u>	<u>\$ 70,700</u>	<u>\$ 50,270</u>	<u>\$ 28,960</u>	

**SUMMARY OF REVENUES**  
**Tree Planting Fund**

<b>FUND</b>								<b>SECTION</b>
250								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>TREE PLANTING FUND (250)</u></b>								
<b>Permits and Fees</b>								
42450.6020	Tree Mitigation Fees	\$ 28,583	\$ 14,092	\$ 10,000	\$ 11,980	\$ 12,000	\$ 12,000	
<b>Revenue from Use of Money</b>								
46110.0000	Investment Earnings	4,617	9,137	920	1,480	1,210	790	
<b>Total Tree Planting Fund</b>		<b>\$ 33,200</b>	<b>\$ 23,229</b>	<b>\$ 10,920</b>	<b>\$ 13,460</b>	<b>\$ 13,210</b>	<b>\$ 12,790</b>	



**OTHER FUNDS**  
**Tree Planting Fund**

FUND	TYPE
250	Special Revenue

**DESCRIPTION**

This fund accounts for Tree Mitigation Fees and the expenditure thereof. These funds are used for the planting of native trees and the ongoing maintenance of those planted trees, in coordination with the Atascadero Land Preservation Society (ALPS). The City is working with ALPS to plant and maintain new native trees and shrubs, including site identification, planting plans, site preparation, tree planting with deer and gopher protection, water truck irrigation in dry months, and annual weed spraying. In addition, the City conducts periodic native tree seedling giveaway programs, providing free Blue Oak and Valley Oak seedlings to residents living in habitat zones of the program.

**ACTIVITY DETAIL**

OBJECT NUMBER	EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
<b><u>OPERATIONS</u></b>							
6050000	Office Expense	\$ -	\$ 287	\$ 100	\$ 50	\$ 80	\$ 80
6300000	Utilities	-	-	-	-	-	-
6400000	Operating Supplies	152	-	200	-	200	200
6500000	Contract Services	13,734	13,558	19,000	17,000	10,000	10,000
6600000	Professional Development	-	-	500	-	300	300
6900000	Oversight and Administration	14,560	17,070	17,430	17,660	18,060	18,520
	Total Operations	<u>28,446</u>	<u>30,915</u>	<u>37,230</u>	<u>34,710</u>	<u>28,640</u>	<u>29,100</u>
<b><u>SPECIAL PROJECTS</u></b>							
7700812	Native Tree Replanting	4,000	-	9,000	2,000	5,000	5,000
	Total Special Projects	<u>4,000</u>	<u>-</u>	<u>9,000</u>	<u>2,000</u>	<u>5,000</u>	<u>5,000</u>
<b>ACTIVITY TOTAL</b>		<u><u>\$ 32,446</u></u>	<u><u>\$ 30,915</u></u>	<u><u>\$ 46,230</u></u>	<u><u>\$ 36,710</u></u>	<u><u>\$ 33,640</u></u>	<u><u>\$ 34,100</u></u>

**OTHER FUNDS**  
**Tree Planting Fund**

FUND	TYPE
250	Special Revenue

**DETAIL BACKUP**

<b>OBJECT NUMBER</b>	<b>EXPENSE CLASSIFICATION</b>	<b>DESCRIPTION</b>	<b>BASIS</b>	<b>2021-2022 AMOUNT</b>	<b>2022-2023 AMOUNT</b>
6050000	Office Expense	Postage, printing, copies, office supplies	Estimated	\$ 80	\$ 80
6400000	Operating Supplies	Plant replacement, maintenance tools and native tree nursery items	Estimated	200	200
6500000	Contract Services	Seedling maintenance services including watering, weed spraying, tree maintenance and arborist services	Estimated	10,000	10,000
6600000	Professional Development	Staff training to keep up to date on tree topics and compliance	Estimated	300	300
6900000	Oversight and Administration	Allocation of City staff to manage maintenance contracts and planting contracts for the Native Tree Replanting Program	Allocation	18,060	18,520
7700812	Native Tree Replanting	Plant native oak tree seedlings throughout Atascadero on sites determined by the Native Tree Atlas	Estimated	5,000	5,000

**FUND ANALYSIS**  
**General Government Facilities Fees Fund**

<b>FUND</b>							<b>TYPE</b>
280							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Permits and Fees	\$ 30,189	\$ 37,276	\$ 127,270	\$ 30,000	\$ 40,000	\$ 40,000	
Revenue from Use of Money	4,236	7,239	5,020	3,520	4,590	5,290	
Total Revenues	<u>34,425</u>	<u>44,515</u>	<u>132,290</u>	<u>33,520</u>	<u>44,590</u>	<u>45,290</u>	
<b><u>EXPENSES</u></b>							
Capital Outlay	-	-	-	-	(710,000)	-	
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(710,000)</u>	<u>-</u>	
<b>Net Income</b>	<b>34,425</b>	<b>44,515</b>	<b>132,290</b>	<b>33,520</b>	<b>(665,410)</b>	<b>45,290</b>	
<b><u>OTHER CASH SOURCES / (USES)</u></b>							
Loaned from / (Repaid to) General Fund	-	-	-	-	453,030	(45,290)	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>99,921</u>	<u>134,346</u>	<u>212,940</u>	<u>178,860</u>	<u>212,380</u>	<u>-</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 134,346</u>	<u>\$ 178,861</u>	<u>\$ 345,230</u>	<u>\$ 212,380</u>	<u>\$ -</u>	<u>\$ -</u>	

**SUMMARY OF REVENUES**  
**General Government Facilities Fees Fund**

FUND 280							SECTION H
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
<b><u>GENERAL GOVERNMENT FACILITIES FEES FUND (280)</u></b>							
	<b>Permits and Fees</b>						
42450.6020	Impact Fees	\$ 30,189	\$ 37,276	\$ 127,270	\$ 30,000	\$ 40,000	\$ 40,000
	<b>Revenue from Use of Money</b>						
46110.0000	Interest Income	<u>4,236</u>	<u>7,239</u>	<u>5,020</u>	<u>3,520</u>	<u>4,590</u>	<u>5,290</u>
	<b>Total General Government Facilities Fees Fund</b>	<u><u>\$ 34,425</u></u>	<u><u>\$ 44,515</u></u>	<u><u>\$ 132,290</u></u>	<u><u>\$ 33,520</u></u>	<u><u>\$ 44,590</u></u>	<u><u>\$ 45,290</u></u>

**OTHER FUNDS**  
**General Government Facilities Fees Fund**

FUND	TYPE
280	Special Revenue

**DESCRIPTION**

General Facilities are those limited to office or work buildings and equipment used by City staff to undertake their daily duties. As the City increases in both population and new businesses, City facilities will increasingly become overcrowded with growing staff. New facilities and equipment will be necessary to extend the current level of service to these new residents and businesses. Because the need for these new facilities and additional equipment and fleet vehicles is directly related to new construction, a *General Government Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for expanded/new facilities and equipment as listed in the *Atascadero Master Facilities Plan* updated in February 2006.

**ACTIVITY DETAIL**

<u>OBJECT</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>CLASSIFICATION</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGETED</u>	<u>2020-2021</u> <u>ESTIMATED</u>	<u>2021-2022</u> <u>REQUESTED</u>	<u>2022-2023</u> <u>REQUESTED</u>
<b><u>CAPITAL OUTLAY</u></b>							
8103013	New Fire Battalion Chief Vehicle (GF-02)	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -
8103013	New Public Works Fleet Vehicle (GF-02)	-	-	-	-	45,000	-
81020**	Asset Management Software (GF-03)	-	-	-	-	600,000	-
	Total Capital Outlay	-	-	-	-	710,000	-
<b>ACTIVITY TOTAL</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710,000</u>	<u>\$ -</u>

**OTHER FUNDS**  
**General Government Facilities Fees Fund**

FUND	TYPE
280	Special Revenue

**DETAIL BACKUP**

<b><u>OBJECT NUMBER</u></b>	<b><u>EXPENSE CLASSIFICATION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>BASIS</u></b>	<b><u>2021-2022 AMOUNT</u></b>	<b><u>2022-2023 AMOUNT</u></b>
8103013	New Fire Vehicle (GF-02)	Expansion to the Fire Command Vehicle Fleet (1) for the Battalion Chief	Estimated	\$ 65,000	\$ -
8103013	New Public Works Vehicle (GF-02)	Expansion to the Public Works Vehicle Fleet (1)	Estimated	45,000	-
81020**	Asset Management Software (GF-03)	Purchase of Asset Management System to centralize the inventory and management of all City assets.	Estimated	600,000	-

**FUND ANALYSIS**  
**Law Enforcement Facilities Fees Fund**

<b>FUND</b>							<b>TYPE</b>
284							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Permits and Fees	\$ 19,066	\$ 73,696	\$ 61,740	\$ 48,660	\$ 40,000	\$ 40,000	
Revenue from Use of Money	8,224	13,221	6,740	6,420	5,950	4,650	
Total Revenues	<u>27,290</u>	<u>86,917</u>	<u>68,480</u>	<u>55,080</u>	<u>45,950</u>	<u>44,650</u>	
<b>EXPENSES</b>							
Capital Outlay	-	-	-	-	(220,000)	-	
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(220,000)</u>	<u>-</u>	
<b>Net Income</b>	<b>27,290</b>	<b>86,917</b>	<b>68,480</b>	<b>55,080</b>	<b>(174,050)</b>	<b>44,650</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>215,096</u>	<u>242,386</u>	<u>340,360</u>	<u>329,300</u>	<u>384,380</u>	<u>210,330</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 242,386</u>	<u>\$ 329,303</u>	<u>\$ 408,840</u>	<u>\$ 384,380</u>	<u>\$ 210,330</u>	<u>\$ 254,980</u>	

**SUMMARY OF REVENUES**  
**Law Enforcement Facilities Fees Fund**

FUND 284							SECTION H
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
<b><u>LAW ENFORCEMENT FACILITIES FEES FUND (284)</u></b>							
	<b>Permits and Fees</b>						
42440.6020	Impact Fees	\$ 19,066	\$ 73,696	\$ 61,740	\$ 48,660	\$ 40,000	\$ 40,000
	<b>Revenue from Use of Money</b>						
46110.0000	Interest Income	8,224	13,221	6,740	6,420	5,950	4,650
	<b>Total Law Enforcement Facilities Fees Fund</b>	<u>\$ 27,290</u>	<u>\$ 86,917</u>	<u>\$ 68,480</u>	<u>\$ 55,080</u>	<u>\$ 45,950</u>	<u>\$ 44,650</u>



**OTHER FUNDS**  
**Law Enforcement Facilities Fees Fund**

FUND	TYPE
284	Special Revenue

**DESCRIPTION**

Residents and businesses benefit from both direct (response to a call for service) and indirect (crime prevention programs, patrol, etc.) law enforcement services. The addition of new residential units and new businesses will increase the demand upon the law enforcement service level by creating more direct calls for service, more areas requiring preventive patrol and, in general, more opportunities for crimes to be committed. If law enforcement capabilities are not expanded, then the increasing number of calls for service will reduce the amount of "free" hours available for preventive patrol. Because the need for additional police officers and the need for these officers to be equipped and housed is directly related to new construction, a *Law Enforcement Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the purchase/construction of equipment/stations for these additional officers as listed in the *Atascadero Master Facilities Plan* updated in February 2006. ("LE" numbers refer to the Atascadero Master Facilities Plan Project number for this item.)

**ACTIVITY DETAIL**

<u>OBJECT</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>CLASSIFICATION</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGETED</u>	<u>2020-2021</u> <u>ESTIMATED</u>	<u>2021-2022</u> <u>REQUESTED</u>	<u>2022-2023</u> <u>REQUESTED</u>
<b><u>CAPITAL OUTLAY</u></b>							
8103013	New Police Vehicles (LE-03)	\$ -	\$ -	\$ -	\$ -	\$ 184,000	\$ -
7*	Equipment for New Police Officers (LE-04)	-	-	-	-	36,000	-
	Total Capital Outlay	-	-	-	-	220,000	-
<b>ACTIVITY TOTAL</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ -</u>

**FUND ANALYSIS**  
**Fire Facilities Fees Fund**

<b>FUND</b>							<b>TYPE</b>
285							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b><u>REVENUES</u></b>							
Permits and Fees	\$ 29,945	\$ 122,676	\$ 89,740	\$ 28,420	\$ 30,000	\$ 40,000	
Charges for Services	10,800	10,800	10,800	10,800	10,800	10,800	
Revenue from Use of Money	13,159	23,523	10,960	11,180	13,470	14,670	
Total Revenues	<u>53,904</u>	<u>156,999</u>	<u>111,500</u>	<u>50,400</u>	<u>54,270</u>	<u>65,470</u>	
<b>Net Income</b>	<b>53,904</b>	<b>156,999</b>	<b>111,500</b>	<b>50,400</b>	<b>54,270</b>	<b>65,470</b>	
<b><u>OTHER CASH SOURCES / (USES)</u></b>							
Repaid from / (Loaned to) Aerial Fire Truck Fees Fund	2,091	44,131	30,300	1,800	8,000	8,000	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>338,745</u>	<u>394,740</u>	<u>605,620</u>	<u>595,870</u>	<u>648,070</u>	<u>710,340</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u><u>\$ 394,740</u></u>	<u><u>\$ 595,870</u></u>	<u><u>\$ 747,420</u></u>	<u><u>\$ 648,070</u></u>	<u><u>\$ 710,340</u></u>	<u><u>\$ 783,810</u></u>	

**SUMMARY OF REVENUES**  
**Fire Facilities Fees Fund**

<b>FUND</b>								<b>SECTION</b>
285								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>FIRE FACILITIES FEES FUND (285)</u></b>								
	<b>Permits and Fees</b>							
42450.6020	Impact Fees	\$ 29,945	\$ 122,676	\$ 89,740	\$ 28,420	\$ 30,000	\$ 40,000	
	<b>Charges for Services</b>							
44080.5000	Rental Income	10,800	10,800	10,800	10,800	10,800	10,800	
	<b>Revenue from Use of Money</b>							
46110.0000	Investment Earnings	<u>13,159</u>	<u>23,523</u>	<u>10,960</u>	<u>11,180</u>	<u>13,470</u>	<u>14,670</u>	
	<b>Total Fire Facilities Fees Fund</b>	<u><u>\$ 53,904</u></u>	<u><u>\$ 156,999</u></u>	<u><u>\$ 111,500</u></u>	<u><u>\$ 50,400</u></u>	<u><u>\$ 54,270</u></u>	<u><u>\$ 65,470</u></u>	

**OTHER FUNDS**  
**Fire Facilities Fees Fund**

FUND	TYPE
285	Special Revenue

**DESCRIPTION**

In addition to providing fire prevention programs, the Fire Department responds to calls for fire and paramedical service from two existing fire stations. Each new residential and business development will create, on average, more calls for service increasing the likelihood of simultaneous (and thus competing) calls for service. Additionally, as development spreads further from any existing station, the response times will increase, taking the existing engine companies out of service for greater periods of time. In order to continue to be able to respond to an ever increasing number of expected calls, and in order to maintain critical life saving response times, additional facilities and equipment will be needed. Because the need for these new facilities and additional equipment is directly related to new construction, a *Fire Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for the relocation/construction of fire stations and the purchase of additional equipment as listed in the *Atascadero Master Facilities Plan* updated in February 2006. ("FD" numbers refer to the Atascadero Master Facilities Plan project number for this item.)

The Fire Facilities Fees Fund (Fire Impact Fund) and the Fire Aerial Vehicle Truck Fund (Aerial Truck Fund) were originally set up as two separate funds. The Fire Impact Fund currently has cash on hand, while the Aerial Truck Fund continues to be in a negative position. In talking with the City's impact fee consultant, it is expected that when the next impact fee update is completed, it will be recommended that these two funds be combined. In fiscal year 2012/2013, the Fire Facilities Fees Fund fully repaid the General Fund on behalf of the Aerial Truck Fund and loaned the funds to the Aerial Truck Fund until such time as the funds are combined. In fiscal year 2012/2013, the Aerial Truck Fund began making principal payments to the Fire Impact Fund and no interest has been charged on this loan.

**ACTIVITY DETAIL**

<u>OBJECT</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>CLASSIFICATION</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGETED</u>	<u>2020-2021</u> <u>ESTIMATED</u>	<u>2021-2022</u> <u>REQUESTED</u>	<u>2022-2023</u> <u>REQUESTED</u>
<b>ACTIVITY TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FUND ANALYSIS**  
**Open Space Acquisition Fees Fund**

<b>FUND</b>						<b>TYPE</b>
286						Special Revenue
	<b><u>2018-2019 ACTUAL</u></b>	<b><u>2019-2020 ACTUAL</u></b>	<b><u>2020-2021 BUDGETED</u></b>	<b><u>2020-2021 ESTIMATED</u></b>	<b><u>2021-2022 REQUESTED</u></b>	<b><u>2022-2023 REQUESTED</u></b>
<b><u>REVENUES</u></b>						
Permits and Fees	\$ 50,163	\$ 66,424	\$ 162,710	\$ 51,500	\$ 55,000	\$ 55,000
Revenue from Use of Money	21,620	30,207	15,130	13,730	16,620	18,070
Total Revenues	<u>71,783</u>	<u>96,631</u>	<u>177,840</u>	<u>65,230</u>	<u>71,620</u>	<u>73,070</u>
<b>Net Income</b>	<b>71,783</b>	<b>96,631</b>	<b>177,840</b>	<b>65,230</b>	<b>71,620</b>	<b>73,070</b>
<b>BEGINNING AVAILABLE BALANCE</b>	<u>561,703</u>	<u>633,486</u>	<u>751,510</u>	<u>730,120</u>	<u>795,350</u>	<u>866,970</u>
<b>ENDING AVAILABLE BALANCE</b>	<u><u>\$ 633,486</u></u>	<u><u>\$ 730,117</u></u>	<u><u>\$ 929,350</u></u>	<u><u>\$ 795,350</u></u>	<u><u>\$ 866,970</u></u>	<u><u>\$ 940,040</u></u>

**SUMMARY OF REVENUES**  
**Open Space Acquisition Fees Fund**

<b>FUND</b>							<b>SECTION</b>
286							H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>
<b><u>OPEN SPACE ACQUISITION FEES FUND (286)</u></b>							
	<b>Permits and Fees</b>						
42450.6020	Impact Fees	\$ 50,163	\$ 66,424	\$ 162,710	\$ 51,500	\$ 55,000	\$ 55,000
	<b>Revenue from Use of Money</b>						
46110.0000	Investment Earnings	<u>21,620</u>	<u>30,207</u>	<u>15,130</u>	<u>13,730</u>	<u>16,620</u>	<u>18,070</u>
	<b>Total Open Space Acquisition Fees Fund</b>	<u><u>\$ 71,783</u></u>	<u><u>\$ 96,631</u></u>	<u><u>\$ 177,840</u></u>	<u><u>\$ 65,230</u></u>	<u><u>\$ 71,620</u></u>	<u><u>\$ 73,070</u></u>

**OTHER FUNDS**  
**Open Space Acquisition Fees Fund**

<b>FUND</b>	<b>TYPE</b>
286	Special Revenue

**DESCRIPTION**

The preservation and maintenance of open space is an important amenity to the residents of the City. Future residential development, by increasing the City's population, will by definition impact the City's available land and decrease open space. Without open space acquisition, the City's available land will be developed and the City will lose much of its historic charm that is so valuable to residents. Because the need for these land acquisitions is directly related to new construction, an *Open Space Facilities Fee* is charged on all new development. These fees are deposited into this fund and then used for land acquisitions and open space projects as listed in the *Atascadero Master Facilities Plan* updated in February 2006.

**ACTIVITY DETAIL**

<b>OBJECT</b>	<b>EXPENSE</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b><u>NUMBER</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGETED</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUESTED</u></b>	<b><u>REQUESTED</u></b>
<b>ACTIVITY TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FUND ANALYSIS**  
**Public Facilities Fees Fund**

<b>FUND</b>							<b>TYPE</b>
288							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Permits and Fees	\$ 31,436	\$ 34,224	\$ 103,280	\$ 34,620	\$ 34,000	\$ 34,000	
Revenue from Use of Money	24,438	14,842	2,360	570	520	1,220	
Total Revenues	<u>55,874</u>	<u>49,066</u>	<u>105,640</u>	<u>35,190</u>	<u>34,520</u>	<u>35,220</u>	
<b>EXPENSES</b>							
Capital Outlay	(36,266)	(673,735)	(157,240)	(81,300)	-	-	
Total Expenses	<u>(36,266)</u>	<u>(673,735)</u>	<u>(157,240)</u>	<u>(81,300)</u>	<u>-</u>	<u>-</u>	
<b>Net Income</b>	<b>19,608</b>	<b>(624,669)</b>	<b>(51,600)</b>	<b>(46,110)</b>	<b>34,520</b>	<b>35,220</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>659,912</u>	<u>679,520</u>	<u>78,180</u>	<u>54,850</u>	<u>8,740</u>	<u>43,260</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 679,520</u>	<u>\$ 54,851</u>	<u>\$ 26,580</u>	<u>\$ 8,740</u>	<u>\$ 43,260</u>	<u>\$ 78,480</u>	



**SUMMARY OF REVENUES**  
**Public Facilities Fees Fund**

<b>FUND</b>							<b>SECTION</b>
288							H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>
<b><u>PUBLIC FACILITIES FEES FUND (288)</u></b>							
	<b>Permits and Fees</b>						
42450.6020	Impact Fees	\$ 31,436	\$ 34,224	\$ 103,280	\$ 34,620	\$ 34,000	\$ 34,000
	<b>Revenue from Use of Money</b>						
46110.0000	Interest Income	24,438	14,842	2,360	570	520	1,220
	<b>Total Public Facilities Fees Fund</b>	<u>\$ 55,874</u>	<u>\$ 49,066</u>	<u>\$ 105,640</u>	<u>\$ 35,190</u>	<u>\$ 34,520</u>	<u>\$ 35,220</u>

**OTHER FUNDS**  
**Public Facilities Fees Fund**

FUND	TYPE
288	Special Revenue

**DESCRIPTION**

The City currently has existing community use facilities such as the Lake Pavilion and the Youth Center. Additional residential dwelling units will increase the population, placing greater demands for use of the existing community centers. New or expanded community center space will be necessary to extend the current level of service to new residents. Because the need for these new facilities is directly related to new dwelling units, a *Public Facilities Fee* is charged on all new residential development. These fees are deposited into this fund and then used for expanded/new public use facilities as listed in the *Atascadero Master Facilities Plan* revised in February 2006.

**ACTIVITY DETAIL**

<u>OBJECT</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>CLASSIFICATION</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGETED</u>	<u>2020-2021</u> <u>ESTIMATED</u>	<u>2021-2022</u> <u>REQUESTED</u>	<u>2022-2023</u> <u>REQUESTED</u>
<b><u>CAPITAL OUTLAY</u></b>							
8901674	Zoo Garden Event Center (CC-02)	\$ 36,266	\$ 673,735	\$ 157,240	\$ 81,300	\$ -	\$ -
	Total Capital Outlay	36,266	673,735	157,240	81,300	-	-
<b>ACTIVITY TOTAL</b>		<u>\$ 36,266</u>	<u>\$ 673,735</u>	<u>\$ 157,240</u>	<u>\$ 81,300</u>	<u>\$ -</u>	<u>\$ -</u>

**FUND ANALYSIS**  
**Library Expansion Facilities Fees Fund**

<b>FUND</b>							<b>TYPE</b>
289							Special Revenue
	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 ESTIMATED</b>	<b>2021-2022 REQUESTED</b>	<b>2022-2023 REQUESTED</b>	
<b>REVENUES</b>							
Permits and Fees	\$ 16,003	\$ 17,095	\$ 56,930	\$ 15,500	\$ 16,000	\$ 16,000	
Revenue from Use of Money	6,351	8,842	4,550	4,010	4,860	5,280	
Total Revenues	<u>22,354</u>	<u>25,937</u>	<u>61,480</u>	<u>19,510</u>	<u>20,860</u>	<u>21,280</u>	
<b>Net Income</b>	<b>22,354</b>	<b>25,937</b>	<b>61,480</b>	<b>19,510</b>	<b>20,860</b>	<b>21,280</b>	
<b>BEGINNING AVAILABLE BALANCE</b>	<u>164,850</u>	<u>187,204</u>	<u>221,900</u>	<u>213,140</u>	<u>232,650</u>	<u>253,510</u>	
<b>ENDING AVAILABLE BALANCE</b>	<u>\$ 187,204</u>	<u>\$ 213,141</u>	<u>\$ 283,380</u>	<u>\$ 232,650</u>	<u>\$ 253,510</u>	<u>\$ 274,790</u>	

**SUMMARY OF REVENUES**  
**Library Expansion Facilities Fees Fund**

<b>FUND</b>								<b>SECTION</b>
289								H
<b>ACCOUNT NUMBER</b>	<b>REVENUE DESCRIPTION</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 ACTUAL</b>	<b>2020-2021 BUDGETED</b>	<b>2020-2021 PROJECTED</b>	<b>2021-2022 ESTIMATED</b>	<b>2022-2023 ESTIMATED</b>	
<b><u>LIBRARY EXPANSION FACILITIES FEES FUND (289)</u></b>								
	<b>Permits and Fees</b>							
42450.6020	Impact Fees	\$ 16,003	\$ 17,095	\$ 56,930	\$ 15,500	\$ 16,000	\$ 16,000	
	<b>Revenue from Use of Money</b>							
46110.0000	Interest Income	6,351	8,842	4,550	4,010	4,860	5,280	
	<b>Total Library Expansion Facilities Fees Fund</b>	<u>\$ 22,354</u>	<u>\$ 25,937</u>	<u>\$ 61,480</u>	<u>\$ 19,510</u>	<u>\$ 20,860</u>	<u>\$ 21,280</u>	

**OTHER FUNDS**  
**Library Expansion Facilities Fees Fund**

FUND	TYPE
289	Special Revenue

**DESCRIPTION**

The County Public Library System owns and operates the Atascadero Regional Library within the City limits. While the City is not the library service provider, the City's residents and businesses have an interest in maintaining library service levels. Additional development within the City will increase the demand of the library and the volume item collection. Because the need for additional volumes and the need for an expanded library is directly related to new construction, a *Library Facilities Fee* is charged on all new development. These fees are deposited into this fund and help fund the expansion of the library facility space to its current location at 6555 Capistrano Avenue, in addition to the expansion of the library collection, as listed in the *Atascadero Master Facilities Plan* updated in February 2006.

**ACTIVITY DETAIL**

<u>OBJECT</u> <u>NUMBER</u>	<u>EXPENSE</u> <u>CLASSIFICATION</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGETED</u>	<u>2020-2021</u> <u>ESTIMATED</u>	<u>2021-2022</u> <u>REQUESTED</u>	<u>2022-2023</u> <u>REQUESTED</u>
ACTIVITY TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FUND ANALYSIS**  
**Aerial Fire Truck Fees Fund**

<b>FUND</b>							<b>TYPE</b>
290							Special Revenue
	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>REQUESTED</b>	<b>REQUESTED</b>	
<b><u>REVENUES</u></b>							
Permits and Fees	\$ 1,248	\$ 44,131	\$ 30,300	\$ 1,800	\$ 8,000	\$ 8,000	
Total Revenues	1,248	44,131	30,300	1,800	8,000	8,000	
<b>Net Income</b>	<b>1,248</b>	<b>44,131</b>	<b>30,300</b>	<b>1,800</b>	<b>8,000</b>	<b>8,000</b>	
<b><u>OTHER CASH SOURCES / (USES)</u></b>							
Loaned from / (Repaid to) Fire Facilities Fees Fund	(2,091)	(44,131)	(30,300)	(1,800)	(8,000)	(8,000)	
<b>BEGINNING AVAILABLE BALANCE</b>	843	-	-	-	-	-	
<b>ENDING AVAILABLE BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**SUMMARY OF REVENUES**  
**Aerial Fire Truck Fees Fund**

FUND							SECTION
290							H
ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
<b><u>AERIAL FIRE TRUCK FEES FUND (290)</u></b>							
	<b>Permits and Fees</b>						
42443.6020	Impact Fees	\$ 1,248	\$ 44,131	\$ 30,300	\$ 1,800	\$ 8,000	\$ 8,000
	<b>Total Aerial Fire Truck Fees Fund</b>	<u>\$ 1,248</u>	<u>\$ 44,131</u>	<u>\$ 30,300</u>	<u>\$ 1,800</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

**OTHER FUNDS**  
**Aerial Fire Truck Fees Fund**

FUND	TYPE
290	Special Revenue

**DESCRIPTION**

Prior to 2006, the City of Atascadero had to rely on the City of Paso Robles to respond to a three-story building fire. Recognizing that response times would be reduced if Atascadero owned its own Aerial Fire Truck (or Ladder Truck), the Council voted in August of 2006 to approve an *Aerial Fire Truck Impact Fee*. This assessment contributes to the purchase of an Aerial Truck and is imposed on commercial and multi-family residential developments. The fees are deposited into a restricted fund that may only be used to purchase the truck. The City used this fund to purchase the truck in fiscal year 2007-2008 as listed in the *Atascadero Master Facilities Plan* updated in February 2006, using revenues to be levied and collected in the future.

The fund was relatively new at the time of the truck purchase and did not have all of these funds on hand, so the fund borrowed cash from the General Fund and in effect pre-spent its future impact fees. Impact fees collected were paid back to the General Fund along with interest on the amount outstanding; however due to the downturn in the economy, the amount collected in fees did not exceed the amount of interest owed on the loan, causing the fund to become more and more negative.

This fund was set up in 2006 as a fund that is separate and apart from the Fire Facilities Fees Fund (Fire Impact Fund). While the Aerial Truck Fund continues to be in a negative position, the Fire Impact Fund currently has cash on hand. In talking with the City's impact fee consultant, it is expected that when the next impact fee update is completed, it will be recommended that these two funds be combined. In fiscal year 2012/2013, the Fire Facilities Fees Fund fully repaid the General Fund on behalf of the Aerial Truck Fund and loaned the funds to the Aerial Truck Fund until such time as the funds are combined. In fiscal year 2012/2013, the Aerial Truck Fund began making principal payments to the Fire Impact Fund and no interest has been charged on this loan.

**ACTIVITY DETAIL**

OBJECT EXPENSE NUMBER CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 ESTIMATED	2021-2022 REQUESTED	2022-2023 REQUESTED
ACTIVITY TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -