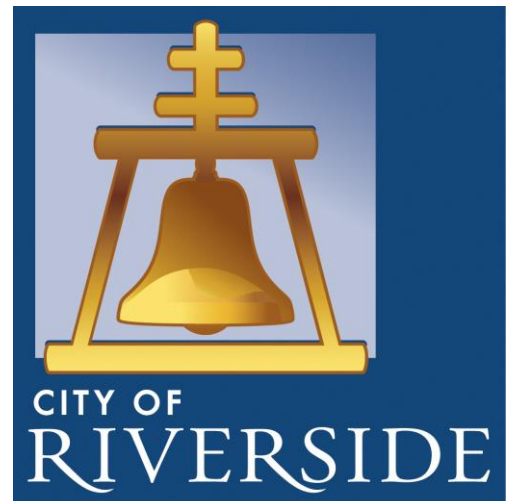


# FUND BALANCE SUMMARY



**SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND**

Fund	Estimated Fund Balance 07/01/2014			Add. Estimated Resources			Less: Budget Requirements			Projected Fund Balance 06/30/2015	
	Revenue	Transfers In	Bond Proceeds	Total	Current Operations <sup>1</sup>	Equipment Outlay	Debt Service	Capital Improvements	Transfers Out		Total
<b>General Fund</b>	38,438,826	194,644,300	45,112,500	239,756,800	(219,677,916)	(211,642)	(17,290,040)	(390,000)	(2,487,202)	(240,056,800)	38,138,826
<b>Successor Agency Administration Fund</b>	-	1,409,051	-	1,409,051	(1,802,176)	-	-	-	-	(1,802,176)	(393,125)
<b>Enterprise Funds</b>	158,679,081	352,301,271	29,215,000	381,516,271	(275,372,968)	(1,924,822)	(43,498,000)	(35,557,000)	(38,367,200)	(394,720,990)	145,474,362
Electric - Public Benefits Charge	8,535,814	8,706,000	-	8,706,000	(12,314,387)	-	-	-	-	(12,314,387)	4,927,427
Water	67,199,089	65,636,750	2,487,202	80,536,952	(42,155,026)	(1,125,000)	(13,941,000)	(18,377,000)	(6,745,300)	(82,343,326)	65,332,715
Water - Conservation & Reclamation Program	2,435,711	895,000	-	895,000	(2,287,506)	-	-	-	-	(2,287,506)	1,043,205
Airport	103,805	1,121,200	-	1,121,200	(1,035,145)	-	(15,607)	-	-	(1,050,752)	174,253
Refuse Collection	3,957,514	21,852,813	-	21,852,813	(20,593,636)	(1,410,000)	(69,618)	(273,325)	-	(22,366,579)	3,443,748
Sewer Service	42,107,597	53,911,479	6,476,500	60,387,979	(31,594,693)	(1,071,795)	(18,588,324)	(6,485,500)	-	(58,040,312)	44,455,264
Special Transit	-	3,828,870	-	3,828,870	(3,789,588)	-	(39,282)	-	-	(3,828,870)	-
Public Parking <sup>2</sup>	2,235,780	6,516,658	-	6,516,658	(5,506,372)	-	(1,879,808)	(50,000)	-	(7,436,180)	1,316,258
<b>SubTotal - Enterprise Funds</b>	<b>285,194,391</b>	<b>514,770,041</b>	<b>48,104,500</b>	<b>565,361,743</b>	<b>(394,649,321)</b>	<b>(5,531,617)</b>	<b>(78,352,639)</b>	<b>(60,742,825)</b>	<b>(45,112,500)</b>	<b>(584,388,902)</b>	<b>266,167,232</b>
<b>Special Revenue Funds</b>	-	3,076,041	-	3,076,041	(3,036,419)	-	(39,622)	-	-	(3,076,041)	-
Community Development Block Grant	-	822,216	-	822,216	(822,216)	-	-	-	-	(822,216)	-
Home Investment Partnership Program	-	1,981,069	-	1,981,069	(1,981,069)	-	-	-	-	(1,981,069)	-
Housing Opportunities for Persons with AIDS	-	-	-	-	-	-	-	-	-	-	-
Neighborhood Stabilization Program	-	23,000	-	23,000	(23,000)	-	-	-	-	(23,000)	-
Special Gas Tax	5,580,918	7,846,000	-	7,846,000	(2,287,097)	-	(8,098,000)	-	-	(10,385,097)	3,041,821
Air Quality	441,553	592,500	-	592,500	(368,735)	-	(14,474)	-	-	(383,209)	650,844
NPDES Storm Drain	201,878	821,635	-	821,635	(706,266)	-	(413,743)	-	-	(1,120,009)	(96,496)
Housing Authority	1,063,997	888,614	-	888,614	(883,113)	-	(5,500)	-	-	(888,613)	1,063,998
<b>SubTotal - Special Revenue Funds</b>	<b>7,288,346</b>	<b>16,053,075</b>	-	<b>16,053,075</b>	<b>(10,109,915)</b>	-	<b>(45,122)</b>	<b>(8,526,217)</b>	-	<b>(18,681,254)</b>	<b>4,660,167</b>
<b>Capital Projects Funds</b>	751,931	150,000	-	150,000	(33,012)	-	-	(150,000)	-	(183,012)	718,919
Storm Drain	75,003	2,500,000	-	2,575,003	(2,374,591)	-	(68,274)	-	-	(2,442,865)	132,138
Local Park Special Capital Improvements	711,723	620,000	-	620,000	(12,445)	-	-	-	-	(12,445)	1,319,278
Regional Park Special Capital Improvements	-	2,700,900	-	2,700,900	-	-	-	(2,700,900)	-	(2,700,900)	-
Capital Outlay	6,054,816	6,005,000	-	6,005,000	(1,711,088)	-	-	(7,041,500)	-	(8,752,588)	4,107,228
Measure A Capital Outlay	2,258,128	145,000	-	145,000	-	-	-	(200,000)	-	(200,000)	2,203,128
Transportation Development Impact Fees	-	-	-	-	-	-	-	-	-	-	-
<b>SubTotal - Capital Project Funds</b>	<b>9,851,601</b>	<b>12,920,900</b>	-	<b>12,920,900</b>	<b>(4,131,136)</b>	-	<b>(68,274)</b>	<b>(10,092,400)</b>	-	<b>(14,291,810)</b>	<b>8,480,891</b>
<b>Debt Service Funds</b>	-	1,589,000	-	1,589,000	(15,516,727)	-	(17,030,370)	-	-	(1,513,643)	75,357
Debt Service Fund - General	-	1,589,000	-	1,589,000	(15,516,727)	-	(17,030,370)	-	-	(1,513,643)	75,357
<b>SubTotal Debt Service Funds</b>	-	<b>1,589,000</b>	-	<b>1,589,000</b>	<b>(15,516,727)</b>	-	<b>(17,030,370)</b>	-	-	<b>(1,513,643)</b>	<b>75,357</b>
<b>Agency Funds</b>	2,918,363	2,016,598	-	2,016,598	(10,000)	-	(2,006,598)	-	-	(2,016,598)	2,918,363
RORF - Avilington Debt Service	2,887,551	2,254,072	-	2,254,072	(10,000)	-	(2,244,072)	-	-	(2,254,072)	2,887,551
RORF - Casa Blanca Debt Service	604,115	30,118	-	30,118	(2,500)	-	(27,618)	-	-	(30,118)	604,115
RORF - Eastside Debt Service	1,641,314	1,369,476	-	1,369,476	(3,500)	-	(1,365,976)	-	-	(1,369,476)	1,641,314
RORF - Magnolia Center Debt Service	6,852,842	4,152,759	-	4,152,759	(226,000)	-	(3,926,759)	-	-	(4,152,759)	6,852,842
RORF - Downtown / Airport / Hunter Park / Northside DS	30,502,306	10,413,960	-	10,413,960	(1,316,538)	-	(9,097,422)	-	-	(10,413,960)	30,502,306
RORF - La Sierra / Atlanta Debt Service	1,143,145	3,264,240	-	3,264,240	(248,123)	-	(3,016,117)	-	-	(3,264,240)	1,143,145
Assessment Districts - Miscellaneous	655,774	424,263	-	424,263	(14,421)	-	(409,763)	-	-	(424,184)	655,853
Hunter Business Park Assessment District	2,145,462	1,028,993	-	1,028,993	(31,035)	-	(997,993)	-	-	(1,029,028)	2,145,427
Riverwalk Business Center Assessment District	1,305,481	739,394	-	739,394	(20,845)	-	(718,394)	-	-	(739,239)	1,305,636
Riverwalk Business Center Assessment District 86-1	868,682	302,920	-	302,920	(17,603)	-	(287,920)	-	-	(305,523)	866,079
Orangecrest Community Facilities District 86-1	3,442,181	1,073,302	-	1,073,302	(44,111)	-	(1,028,302)	-	-	(1,072,413)	3,443,070
Highlander Community Facilities District 90-1	3,280,230	1,464,863	-	1,464,863	(30,755)	-	(1,394,863)	-	-	(1,425,618)	3,319,475
Riverwalk Vista Community Facilities District 2006-1	336,101	302,819	-	302,819	(51,968)	-	(252,819)	-	-	(304,787)	334,133
Orangecrest Community Facilities District 2002-1	556,213	198,915	-	198,915	(17,605)	-	(183,915)	-	-	(201,520)	553,808
Sycamore Canyon Community Facilities District 92-1	4,255,684	661,494	-	661,494	(22,349)	-	(639,494)	-	-	(661,843)	4,255,935
<b>SubTotal Agency Funds</b>	<b>60,359,444</b>	<b>29,696,186</b>	-	<b>29,696,186</b>	<b>(2,067,353)</b>	-	<b>(27,596,025)</b>	-	-	<b>(29,665,376)</b>	<b>60,426,252</b>

SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND

Fund	Estimated Fund Balance 07/01/2014			Add. Estimated Resources			Less: Budget Requirements			Projected Fund Balance 06/30/2015	
	Estimated Fund Balance 07/01/2014	Revenue	Transfers In	Bond Proceeds	Total	Current Operations <sup>1</sup>	Equipment Outlay	Debt Service	Capital Improvements		Transfers Out
<b>Internal Service Funds</b>											
Workers' Compensation Insurance Trust <sup>3</sup>	610	(7,517,956)	6,235,001	-	6,235,001	(5,876,270)	-	(14,069)	-	-	(5,890,339)
Unemployment Insurance Trust	620	229,953	122,902	-	122,902	(141,221)	-	-	-	-	(141,221)
Liability Insurance Trust <sup>4</sup>	630	(18,571,478)	7,400,000	-	7,400,000	(6,774,169)	-	-	-	-	(6,774,169)
Central Stores	640	3,923,642	1,590,000	-	1,590,000	(1,026,708)	-	(16,497)	-	-	(1,043,205)
Central Garage	650	1,810,225	12,307,078	-	12,307,078	(9,899,801)	(2,023,383)	(428,268)	-	-	(12,351,452)
<b>SubTotal - Internal Service Funds</b>		<b>(20,125,614)</b>	<b>27,654,981</b>	<b>-</b>	<b>27,654,981</b>	<b>(23,718,169)</b>	<b>(2,023,383)</b>	<b>(459,834)</b>	<b>-</b>	<b>-</b>	<b>(26,200,386)</b>
<b>Total - All Funds</b>		<b>\$ 381,042,994</b>	<b>\$ 798,739,534</b>	<b>\$ 47,599,702</b>	<b>\$ 48,104,500</b>	<b>\$ 894,443,736</b>	<b>\$ (7,766,642)</b>	<b>\$ (1,40,843,304)</b>	<b>\$ (79,751,442)</b>	<b>\$ (47,599,702)</b>	<b>\$ (916,600,349)</b>

<sup>1</sup> The General Fund Current Operations Budget reflects a reduction for Managed Savings of (\$6,301,000).

<sup>2</sup> The negative balance will be addressed through an anticipated sale of parking spaces in Parking Garage 7.

<sup>3</sup> The negative year-end fund balance shown for this fund will be addressed through a deficit recovery plan to be completed over 10 years.

<sup>4</sup> The negative year-end fund balance shown for this fund will be addressed through a deficit recovery plan to be completed over 10 years.

**SUMMARY OF CHANGES IN FUND BALANCES OF GREATER THAN 10%**

Fund	Estimated Fund Balance 07/01/2014	Projected Fund Balance 06/30/2015	Change in Fund Balance	Percentage Change in Fund Balance	Reasons for Changes Greater than 10%
General Fund	38,438,826	38,138,826	(300,000)	-0.78%	
<b>Successor Agency Administration Fund</b>	-	(393,125)	(393,125)	----	
<b>Enterprise Funds</b>	158,679,081	145,474,362	(13,204,719)	-8.32%	
Electric - Public Benefits Charge	8,535,814	4,927,427	(3,608,387)	-42.27%	Planned project expenditures.
Water	67,139,089	65,332,715	(1,806,374)	-2.69%	
Water - Conservation & Reclamation Program	2,435,711	1,043,205	(1,392,506)	-57.17%	Planned project expenditures.
Airport	103,805	174,253	70,448	67.87%	A pending building lease will reverse the trend of declining fund balance.
Refuse Collection	3,957,514	3,443,748	(513,766)	-12.98%	
Sewer Service	42,107,597	44,455,264	2,347,667	5.58%	This fund has routine balance fluctuations exceeding 10%.
Special Transit	-	-	-	----	
Public Parking	2,235,780	1,316,258	(919,522)	41.13%	One-times costs to be offset by future revenues.
<b>SubTotal - Enterprise Funds</b>	<b>285,194,391</b>	<b>266,167,232</b>	<b>(19,027,159)</b>		
<b>Special Revenue Funds</b>	-	-	-	----	
Community Development Block Grant	-	-	-	----	
Home Investment Partnership Program	-	-	-	----	
Housing Opportunities for Persons with AIDS	-	-	-	----	
Neighborhood Stabilization Program	-	-	-	----	
Special Gas Tax	5,580,918	3,041,821	(2,539,097)	-45.50%	This fund has routine balance fluctuations exceeding 10%.
Air Quality	441,553	650,844	209,291	47.40%	This fund has routine balance fluctuations exceeding 10%.
NPDES Storm Drain	201,878	(96,496)	(298,374)	-147.80%	This fund has routine balance fluctuations exceeding 10%.
Housing Authority	1,063,997	1,063,998	1	0.00%	
<b>SubTotal - Special Revenue Funds</b>	<b>7,288,346</b>	<b>4,660,167</b>	<b>(2,628,179)</b>		
<b>Capital Projects Funds</b>	-	-	-	----	
Storm Drain	751,931	718,919	(33,012)	-4.39%	
Local Park Special Capital Improvements	75,003	132,138	57,135	76.18%	The change is quite small in dollars and is immaterial.
Regional Park Special Capital Improvements	711,723	1,319,278	607,555	85.36%	The fund is building reserves for future projects.
Capital Outlay	-	-	-	----	
Measure A Capital Outlay	6,054,816	4,107,228	(1,947,588)	-32.17%	This fund has routine balance fluctuations exceeding 10%.
Transportation Development Impact Fees	2,258,128	2,203,128	(55,000)	-2.44%	
<b>SubTotal - Capital Project Funds</b>	<b>9,851,601</b>	<b>8,460,691</b>	<b>(1,370,910)</b>		
<b>Debt Service Funds</b>	-	-	-	----	
Debt Service Fund - General	-	75,357	75,357	----	
<b>SubTotal Debt Service Funds</b>	<b>-</b>	<b>75,357</b>	<b>75,357</b>		
<b>Agency Funds</b>	2,918,363	2,918,363	-	0.00%	
RORF - Arlington Debt Service	2,887,551	2,887,551	-	0.00%	
RORF - Casa Blanca Debt Service	604,115	604,115	-	0.00%	
RORF - Eastside Debt Service	1,641,314	1,641,314	-	0.00%	
RORF - Magnolia Center Debt Service	6,852,842	6,852,842	-	0.00%	
RORF - University Corridor / Sycamore Canyon DS	30,502,306	30,502,306	-	0.00%	
RORF - La Sierra / Arlanza Debt Service	1,143,145	1,143,145	-	0.00%	
Assessment Districts - Miscellaneous	655,774	655,853	79	0.01%	
Hunter Business Park Assessment District	2,145,462	2,145,427	(35)	0.00%	
Riverwalk Assessment District	1,305,481	1,305,636	155	0.01%	
Riverwalk Business Center Assessment District	868,682	866,079	(2,603)	-0.30%	
Orangecrest Community Facilities District 86-1	3,442,181	3,443,070	889	0.03%	
Highlander Community Facilities District 90-1	3,280,230	3,319,475	39,245	1.20%	
Riverwalk Vista Community Facilities District 2006-1	336,101	334,133	(1,968)	----	
Orangecrest Community Facilities District 2002-1	556,213	553,608	(2,605)	-0.47%	
Sycamore Canyon Community Facilities District 92-1	1,255,684	1,255,335	(349)	-0.03%	
<b>SubTotal Agency Funds</b>	<b>60,395,444</b>	<b>13,878,616</b>	<b>(46,516,828)</b>		

SUMMARY OF CHANGES IN FUND BALANCES OF GREATER THAN 10%

Fund	Estimated Fund Balance 07/01/2014	Projected Fund Balance 06/30/2015	Change in Fund Balance	Percentage Change in Fund Balance	Reasons for Changes Greater than 10%
<b>Internal Service Funds</b>					
610 Workers' Compensation Insurance Trust	(7,517,956)	(7,173,294)	344,662	4.58%	
620 Unemployment Insurance Trust	229,953	211,634	(18,319)	-7.97%	Excess funds built during economic downturn are being drawn down
630 Liability Insurance Trust	(18,571,478)	(17,945,647)	625,831	3.37%	
640 Central Stores	3,923,642	4,470,437	546,795	13.94%	This fund has routine balance fluctuations exceeding 10%.
650 Central Garage	1,810,225	1,765,851	(44,374)	-2.45%	
<b>SubTotal - Internal Service Funds</b>	<b>(20,125,614)</b>	<b>(18,671,019)</b>	<b>1,454,595</b>		
<b>Total - All Funds</b>	<b>\$ 381,042,994</b>	<b>\$ 312,729,870</b>	<b>\$ (21,763,488)</b>		

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