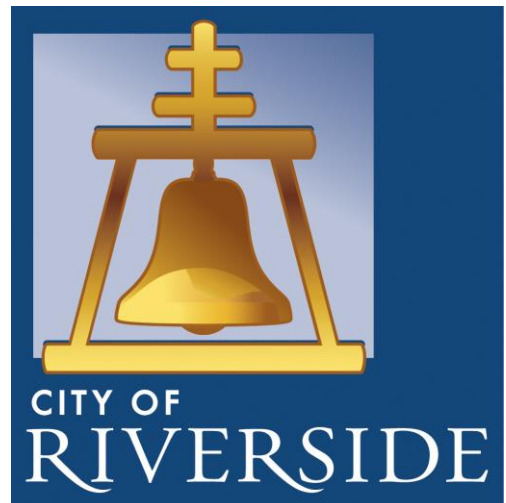


# FUND BALANCE SUMMARY



SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND

Fund	Estimated Fund Balance 07/01/2015	Add: Estimated Resources				Less: Budget Requirements						Projected Fund Balance 06/30/2016	
		Revenue	Transfers In	Bond Proceeds	Total	Current Operations <sup>1</sup>	Equipment Outlay	Debt Service	Capital Improvements	Transfers Out	Total		
<b>General Fund</b>	<b>101</b>	<b>40,085,510</b>	<b>211,459,618</b>	<b>46,134,100</b>	<b>-</b>	<b>257,593,718</b>	<b>(235,298,082)</b>	<b>(218,142)</b>	<b>(18,147,990)</b>	<b>(442,302)</b>	<b>(2,487,202)</b>	<b>(256,593,718)</b>	<b>41,085,510</b>
<b>Successor Agency Administration Fund</b>	<b>170</b>	<b>-</b>	<b>1,932,343</b>	<b>-</b>	<b>-</b>	<b>1,932,343</b>	<b>(1,932,343)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,932,343)</b>	<b>-</b>
<b>Enterprise Funds</b>													
Electric	510	129,324,709	365,168,542	-	30,612,000	395,780,542	(279,102,721)	(2,133,490)	(44,623,000)	(30,612,000)	(39,330,300)	(395,801,511)	129,303,740
Electric - Public Benefits Charge	511	9,546,529	8,972,800	-	-	8,972,800	(13,966,551)	-	-	-	-	(13,966,551)	4,552,778
Water	520	54,628,294	64,967,374	2,487,202	16,095,000	83,549,576	(45,203,027)	(134,229)	(17,076,000)	(16,095,000)	(6,503,800)	(85,012,056)	53,165,814
Water - Conservation & Reclamation Program	521	2,269,913	850,300	-	-	850,300	(2,457,718)	-	-	-	-	(2,457,718)	662,495
Airport	530	11,625	1,194,100	-	-	1,194,100	(1,153,948)	-	(15,607)	-	-	(1,169,555)	36,170
Refuse Collection	540	4,820,532	22,158,614	-	-	22,158,614	(21,224,899)	(1,574,250)	(92,357)	(268,655)	-	(23,160,161)	3,818,985
Sewer Service	550	45,913,447	56,875,613	-	45,637,500	102,513,113	(33,631,928)	(1,204,030)	(18,897,622)	(45,637,500)	-	(99,371,080)	49,055,480
Special Transit	560	-	4,029,957	-	-	4,029,957	(3,990,675)	-	(39,282)	-	-	(4,029,957)	-
Public Parking	570	298,240	6,549,918	-	-	6,549,918	(4,656,275)	-	(1,880,177)	-	-	(6,536,452)	311,706
<b>SubTotal - Enterprise Funds</b>		<b>246,813,289</b>	<b>530,767,218</b>	<b>2,487,202</b>	<b>92,344,500</b>	<b>625,598,920</b>	<b>(405,387,742)</b>	<b>(5,045,999)</b>	<b>(82,624,045)</b>	<b>(92,613,155)</b>	<b>(45,834,100)</b>	<b>(631,505,041)</b>	<b>240,907,168</b>
<b>Special Revenue Funds</b>													
Community Development Block Grant	220	-	3,132,682	-	-	3,132,682	(3,091,849)	-	(40,833)	-	-	(3,132,682)	-
Home Investment Partnership Program	221	-	788,793	-	-	788,793	(788,793)	-	-	-	-	(788,793)	-
Housing Opportunities for Persons with AIDS	222	-	1,977,633	-	-	1,977,633	(1,977,633)	-	-	-	-	(1,977,633)	-
Neighborhood Stabilization Program	225	2,077	36,202	-	-	36,202	(36,202)	-	-	-	-	(36,202)	2,077
Special Gas Tax	230	4,565,237	6,758,000	-	-	6,758,000	(2,287,097)	-	-	(6,585,000)	-	(8,872,097)	2,451,140
Air Quality	240	371,018	614,000	-	-	614,000	(380,210)	-	-	-	-	(380,210)	604,808
NPDES Storm Drain	260	320,941	1,082,053	-	-	1,082,053	(923,894)	(300,000)	-	(179,100)	-	(1,402,994)	-
Housing Authority	280	3,927,246	1,224,335	-	-	1,224,335	(1,218,835)	-	(5,500)	-	-	(1,224,335)	3,927,246
<b>SubTotal - Special Revenue Funds</b>		<b>9,186,519</b>	<b>15,613,698</b>	<b>-</b>	<b>-</b>	<b>15,613,698</b>	<b>(10,704,513)</b>	<b>(300,000)</b>	<b>(46,333)</b>	<b>(6,764,100)</b>	<b>-</b>	<b>(17,814,946)</b>	<b>6,985,271</b>
<b>Capital Projects Funds</b>													
Storm Drain	410	1,500,116	150,000	-	-	150,000	(16,173)	-	-	(150,000)	-	(166,173)	1,483,943
Local Park Special Capital Improvements	411	7,597	2,500,000	-	-	2,500,000	(1,763,147)	-	(740,600)	-	-	(2,503,747)	3,850
Regional Park Special Capital Improvements	413	1,576,370	620,000	-	-	620,000	(14,812)	-	-	-	-	(14,812)	2,181,558
Capital Outlay	430	-	10,614,450	-	-	10,614,450	-	-	-	(10,614,450)	-	(10,614,450)	-
Measure A Capital Outlay	432	4,085,223	6,947,000	-	-	6,947,000	(2,996,088)	-	-	(4,080,900)	-	(7,076,988)	3,955,235
Transportation Development Impact Fees	433	2,481,492	210,000	-	-	210,000	-	-	-	(1,025,000)	-	(1,025,000)	1,666,492
<b>SubTotal - Capital Project Funds</b>		<b>9,650,798</b>	<b>21,041,450</b>	<b>-</b>	<b>-</b>	<b>21,041,450</b>	<b>(4,790,220)</b>	<b>-</b>	<b>(740,600)</b>	<b>(15,870,350)</b>	<b>-</b>	<b>(21,401,170)</b>	<b>9,291,078</b>
<b>Debt Service Funds</b>													
Debt Service Fund - General	390	-	1,560,000	-	-	1,560,000	15,493,772	-	(17,041,255)	-	-	(1,547,483)	12,517
Debt Service Fund - Public Works	391	-	-	-	-	-	2,996,088	-	(2,996,088)	-	-	-	-
<b>SubTotal Debt Service Funds</b>		<b>-</b>	<b>1,560,000</b>	<b>-</b>	<b>-</b>	<b>1,560,000</b>	<b>18,489,860</b>	<b>-</b>	<b>(20,037,343)</b>	<b>-</b>	<b>-</b>	<b>(1,547,483)</b>	<b>12,517</b>
<b>Agency Funds</b>													
RORF - Arlington Debt Service	371	-	2,119,523	-	-	2,119,523	(10,000)	-	(2,109,523)	-	-	(2,119,523)	-
RORF - Casa Blanca Debt Service	372	-	1,924,045	-	-	1,924,045	(10,000)	-	(1,914,045)	-	-	(1,924,045)	-
RORF - Eastside Debt Service	373	-	29,300	-	-	29,300	(2,500)	-	(26,800)	-	-	(29,300)	-
RORF - Magnolia Center Debt Service	374	-	1,369,106	-	-	1,369,106	(3,500)	-	(1,365,606)	-	-	(1,369,106)	-
RORF - University Corridor / Sycamore Canyon DS	376	-	3,935,022	-	-	3,935,022	(226,000)	-	(3,709,022)	-	-	(3,935,022)	-
RORF - Downtown / Airport / Hunter Park / Northside DS	378	-	9,772,718	-	-	9,772,718	(1,314,938)	-	(8,457,780)	-	-	(9,772,718)	-
RORF - La Sierra / Arlanza Debt Service	379	-	3,263,472	-	-	3,263,472	(248,969)	-	(3,014,503)	-	-	(3,263,472)	-
Assessment Districts - Miscellaneous	741	635,313	421,575	-	-	421,575	(11,830)	-	(407,125)	-	-	(418,955)	637,933
Hunter Business Park Assessment District	742	2,194,334	1,028,528	-	-	1,028,528	(31,977)	-	(997,528)	-	-	(1,029,505)	2,193,357
Riverwalk Assessment District	745	1,237,135	742,482	-	-	742,482	(21,498)	-	(721,482)	-	-	(742,980)	1,236,637
Riverwalk Business Center Assessment District	746	604,657	304,103	-	-	304,103	(18,145)	-	(286,603)	-	-	(304,746)	604,012
Riverwalk Vista Community Facilities District 2006-1	756	519,184	338,569	-	-	338,569	(41,878)	-	(286,569)	-	-	(328,447)	529,306
Sycamore Canyon Community Facilities District 92-1	758	1,227,173	666,522	-	-	666,522	(34,575)	-	(644,172)	-	-	(678,747)	1,214,948
<b>SubTotal Agency Funds</b>		<b>6,417,796</b>	<b>25,914,965</b>	<b>-</b>	<b>-</b>	<b>25,914,965</b>	<b>(1,975,810)</b>	<b>-</b>	<b>(23,940,758)</b>	<b>-</b>	<b>-</b>	<b>(25,916,568)</b>	<b>6,416,193</b>
<b>Internal Service Funds</b>													
Workers' Compensation Insurance Trust <sup>2</sup>	610	(8,280,816)	6,276,389	-	-	6,276,389	(5,960,046)	-	(16,213)	-	-	(5,976,259)	(7,980,686)
Unemployment Insurance Trust	620	227,485	103,045	-	-	103,045	(153,110)	-	-	-	-	(153,110)	177,420
Liability Insurance Trust <sup>2</sup>	630	(18,933,569)	7,493,629	-	-	7,493,629	(6,309,200)	-	-	-	-	(6,309,200)	(17,749,140)
Central Stores	640	3,925,755	1,566,000	-	-	1,566,000	(1,042,007)	-	-	(17,001)	-	(1,059,008)	4,432,747
Central Garage	650	1,476,174	12,660,232	-	-	12,660,232	(10,359,870)	(2,043,383)	(426,538)	-	-	(12,829,791)	1,306,615
<b>SubTotal - Internal Service Funds</b>		<b>(21,584,971)</b>	<b>28,099,295</b>	<b>-</b>	<b>-</b>	<b>28,099,295</b>	<b>(23,824,233)</b>	<b>(2,043,383)</b>	<b>(459,752)</b>	<b>-</b>	<b>-</b>	<b>(26,327,368)</b>	<b>(19,813,044)</b>
<b>Total - All Funds</b>		<b>\$ 290,568,940</b>	<b>\$ 836,388,587</b>	<b>\$ 48,621,302</b>	<b>\$ 92,344,500</b>	<b>\$ 977,354,389</b>	<b>\$(665,423,083)</b>	<b>\$ (7,607,524)</b>	<b>\$(145,996,821)</b>	<b>\$(115,689,907)</b>	<b>\$( 48,321,302)</b>	<b>\$(983,038,637)</b>	<b>\$ 284,884,692</b>

<sup>1</sup> The General Fund Current Operations Budget reflects a reduction for Managed Savings of (\$6,100,000).

<sup>2</sup> These funds have negative fund balances due to the long-term nature of the liabilities recorded in the funds. Sufficient cash is on hand to fund all required near to medium-term commitments.

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

Fund	Estimated Fund Balance 07/01/2015	Projected Fund Balance 06/30/2016	Change in Fund Balance	Percentage Change in Fund Balance	Comments Regarding Changes Greater than 10%
<b>General Fund</b>	<b>101</b>	<b>40,085,510</b>	<b>41,085,510</b>	<b>1,000,000</b>	<b>2.49%</b>
<b>Successor Agency Administration Fund</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>----</b>
<b>Enterprise Funds</b>					
Electric	510	129,324,709	129,303,740	(20,969)	-0.02%
Electric - Public Benefits Charge	511	9,546,529	4,552,778	(4,993,751)	-52.31% Planned project expenditures.
Water	520	54,628,294	53,165,814	(1,462,480)	-2.68%
Water - Conservation & Reclamation Program	521	2,269,913	662,495	(1,607,418)	-70.81% Planned project expenditures.
Airport	530	11,625	36,170	24,545	211.14% The fund is building reserves for future projects.
Refuse Collection	540	4,820,532	3,818,985	(1,001,547)	-20.78% Planned capital expenditures.
Sewer Service	550	45,913,447	49,055,480	3,142,033	6.84%
Special Transit	560	-	-	-	----
Public Parking	570	298,240	311,706	13,466	-4.52%
<b>SubTotal - Enterprise Funds</b>		<b>246,813,289</b>	<b>240,907,168</b>	<b>(5,906,121)</b>	
<b>Special Revenue Funds</b>					
Community Development Block Grant	220	-	-	-	----
Home Investment Partnership Program	221	-	-	-	----
Housing Opportunities for Persons with AIDS	222	-	-	-	----
Neighborhood Stabilization Program	225	2,077	2,077	-	----
Special Gas Tax	230	4,565,237	2,451,140	(2,114,097)	-46.31% This fund has routine capital project-related fluctuations exceeding 10%.
Air Quality	240	371,018	604,808	233,790	63.01% This fund has routine capital project-related fluctuations exceeding 10%.
NPDES Storm Drain	260	320,941	-	(320,941)	-100.00% This fund has routine capital project-related fluctuations exceeding 10%.
Housing Authority	280	3,927,246	3,927,246	-	----
<b>SubTotal - Special Revenue Funds</b>		<b>9,186,519</b>	<b>6,985,271</b>	<b>(2,201,248)</b>	
<b>Capital Projects Funds</b>					
Storm Drain	410	1,500,116	1,483,943	(16,173)	-1.08%
Local Park Special Capital Improvements	411	7,597	3,850	(3,747)	-49.32% The actual decline in dollars is quite small.
Regional Park Special Capital Improvements	413	1,576,370	2,181,558	605,188	38.39% The fund is building reserves for future projects.
Capital Outlay	430	-	-	-	----
Measure A Capital Outlay	432	4,085,223	3,955,235	(129,988)	-3.18%
Transportation Development Impact Fees	433	2,481,492	1,666,492	(815,000)	-32.84% This fund has routine capital project-related fluctuations exceeding 10%.
<b>SubTotal - Capital Project Funds</b>		<b>9,650,798</b>	<b>9,291,078</b>	<b>(359,720)</b>	
<b>Debt Service Funds</b>					
Debt Service Fund - General	390	-	12,517	12,517	----
Debt Service Fund - Public Works	391	-	-	-	----
<b>SubTotal Debt Service Funds</b>		<b>-</b>	<b>12,517</b>	<b>12,517</b>	

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

Fund	Estimated Fund Balance 07/01/2015	Projected Fund Balance 06/30/2016	Change in Fund Balance	Percentage Change in Fund Balance	Comments Regarding Changes Greater than 10%
<b>Agency Funds</b>					
RORF - Arlington Debt Service	371	-	-	----	
RORF - Casa Blanca Debt Service	372	-	-	----	
RORF - Eastside Debt Service	373	-	-	----	
RORF - Magnolia Center Debt Service	374	-	-	----	
RORF - University Corridor / Sycamore Canyon DS	376	-	-	----	
RORF - Downtown / Airport / Hunter Park / Northside DS	378	-	-	----	
RORF - La Sierra / Arlanza Debt Service	379	-	-	----	
Assessment Districts - Miscellaneous	741	635,313	637,933	2,620	0.41%
Hunter Business Park Assessment District	742	2,194,334	2,193,357	(977)	-0.04%
Riverwalk Assessment District	745	1,237,135	1,236,637	(498)	-0.04%
Riverwalk Business Center Assessment District	746	604,657	604,012	(645)	-0.11%
Riverwalk Vista Community Facilities District 2006-1	756	519,184	529,306	10,122	1.95%
Sycamore Canyon Community Facilities District 92-1	758	1,227,173	1,214,948	(12,225)	-1.00%
<b>SubTotal Agency Funds</b>		<b>6,417,796</b>	<b>6,416,193</b>	<b>(1,603)</b>	
<b>Internal Service Funds</b>					
Workers' Compensation Insurance Trust	610	(8,280,816)	(7,980,686)	300,130	3.62%
Unemployment Insurance Trust	620	227,485	177,420	(50,065)	-22.01%
Liability Insurance Trust	630	(18,933,569)	(17,749,140)	1,184,429	6.26%
Central Stores	640	3,925,755	4,432,747	506,992	12.91%
Central Garage	650	1,476,174	1,306,615	(169,559)	-11.49%
<b>SubTotal - Internal Service Funds</b>		<b>(21,584,971)</b>	<b>(19,813,044)</b>	<b>1,771,927</b>	
<b>Total - All Funds</b>	<b>\$ 290,568,940</b>	<b>\$ 284,884,692</b>	<b>\$ (5,684,248)</b>		