

FUND BALANCE SUMMARIES

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FUND BALANCE SUMMARY

OVERVIEW

The Fund Balance Summary is the primary balancing mechanism used in the preparation of the budget. This section displays the projected fund balance for each budgeted fund presented in the Fiscal Year 2016-17 Budget. Each page presents the budgeted revenues and other resources that are anticipated to be available to fund the budgeted expenditures and other uses of a particular fund. Budgeted Reserves are occasionally required to finance some of a fund's planned expenditures and, where appropriate, comments are noted. The fund balance portion of each fund's actual columns correspond to the City's most recent Comprehensive Annual Financial Report (CAFR).

SUMMARY

The Fund Balance section on each page displays the fiscal period's beginning balance, a deduction for the use of any reserves, an increase for the surplus of resources over uses, and finally the period's ending balance. Occasionally, a fund will expend resources in advance of a subsequent reimbursement, thus producing a temporary negative ending fund balance condition.

Occasionally a fund will draw on reserves, which were budgeted for a specific purpose, even though total resources will exceed total uses. This is done to acknowledge that the budgeted expenditure is not being funded by the current year's operating revenue but, instead, by a prior year(s) savings (when resources exceed uses), which is what fund balance represents.

For the *2016-17 Budget June 30th Ending Balance*, some funds are reporting an anticipated negative fund balance. A brief explanation for each negative fund balance is provided on the individual fund page.

Often, the fund balance of a fund will change by 10% or more for various factors. Listed below are the major funds that reflect a fund balance change of more than 10% and the aggregate amount of the non-major funds that change by more than 10% with a brief explanation.

	2015-16 Revised	2016-17 Budget	Percent Change
100 General Fund	\$ 9,997,554	\$ 6,352,430	-36%
<i>Decrease due to additional loan to DIF-Public Services for debt service, and various items.</i>			
200 Fire Operations	251,545	405,962	61%
<i>Increase due to increase in property tax related revenues.</i>			
263 Streets Maintenance	524,310	275,793	-47%
<i>Decrease is due to the purchase of a Vactor truck,cracker sealer, and skip loader.</i>			
370 Hesperia Housing Authority	18,102,231	13,801,550	-24%
<i>Decrease due to \$3.8 million loan to Eagle Hesperia 55, LP</i>			
Non-major funds	27,657,178	26,825,201	-3%

FUND BALANCE SUMMARY

List of Funds

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FUND BALANCE SUMMARY

FUND DESCRIPTIONS

For budgeting purposes the City's funds are grouped by functional classifications. These classifications are General City Operations and Maintenance; Community Development Block Grant (CDBG); Community Development Commission; Hesperia Housing Authority; Street Related; Other Transportation Related; Facilities; Other City Related; Water District; and Fire District.

The City of Hesperia budgets for revenues and expenditures in the following Governmental fund types:

The General Fund accounts for all financial resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

The Special Revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The Debt Service funds are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources.

The Capital Project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

In addition, the City of Hesperia budgets for Revenue and Expenditure in the following Proprietary fund type:

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City Council is that the costs of providing goods or services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

GENERAL FUND

General Fund (100) – This fund accounts for the majority of financial resources and uses of the City such as Legislative, Administrative, Community Development, Police, and Capital expenditures.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS

CDBG Administration (251) - This Special Revenue fund accounts for the receipts and expenditures of the City's entitlements under Federal Community Development Block Grant (CDBG) programs of the US Department of Housing and Urban Development (HUD).

CDBG Home Grants (252) - This Special Revenue fund accounts for miscellaneous Federal and State grants requiring segregated fund accounting for CDBG grants of the Home Investment Partnerships Program (HOME).

CDBG Revolving Loan (253) - This Special Revenue fund accounts for the Section 108 loan proceeds from the Federal government (HUD) used to assist with business expansion within the City.

CDBG Neighborhood Stabilization Program (257) - This Special Revenue fund accounts for the federal grant used to purchase, rehabilitate, and resell abandoned and foreclosed homes within the City.

COMMUNITY DEVELOPMENT COMMISSION

Community Development Commission Administration (170) – This Special Revenue fund accounts for the City's ongoing economic development efforts

FUND BALANCE SUMMARY

FUND DESCRIPTIONS

HESPERIA HOUSING AUTHORITY

Hesperia Housing Authority (370) – This Special Revenue fund accounts for the City’s housing development formerly overseen by the HCRA’s Low/Mod fund and the outstanding loans to various housing projects.

VVEDA Housing Authority (371) – This Special Revenue fund accounts for the VVEDA (Victor Valley Economic Development Authority) housing Low/Mod function.

STREETS MAINTENANCE

Public Works Street Maintenance (263) - This Special Revenue fund accounts for funds expended to repair and maintain the City’s streets.

STREETS CAPITAL IMPROVEMENT PROJECTS (CIP) FUNDS

Measure I Renewal (204) - This Special Revenue fund accounts for the receipt of voter-approved renewal of Measure I tax (½ cent sales tax) revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

Gas Tax (205) - This Special Revenue fund accounts for receipts and expenditures of money apportioned by the State and Highway Code §’s 2105, 2106, 2107 and 2107.5. Gas Tax monies can only be used to construct and maintain streets and highways.

Gas Tax Swap (206) - This Special Revenue fund accounts for the replacement revenue from the State for Proposition 42, the Traffic Congestion Relief moneys received into fund #250. This is now known as State and Highway Code §’s 2103 and has all the same conditions as the regular Gas Tax monies.

Local Transportation Fund (LTF) Article 8 (207) - This Special Revenue fund accounts for the ¼ cent of the 8¾ cent sales tax which, in turn, are expended for the City’s participation in the Victor Valley Transit Authority and maintenance of streets and roads in accordance with AB 325.

Development Impact - Streets (300) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City’s streets.

Development Impact – Storm Drainage (301) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City’s storm drains.

City Streets Projects (504) - This Capital Project fund accounts for funds designated for various streets and storm drainage related capital projects throughout the City funded primarily by grants.

Township (507) - This Capital Project fund accounts for funds designated for the completion of the first phase of the Township project.

Ranchero Road Undercrossing (600) - This Capital Project fund accounted for the grant related costs associated with building a railroad crossing under the Burlington Northern Santa Fe tracks at Ranchero Road. This fund is closed as of June 30, 2014.

OTHER TRANSPORTATION RELATED FUNDS

Air Quality Management (254) - This Special Revenue fund accounts for receipts from the Mojave Desert Air Quality Management District (AQMD) used for the purpose of reducing air pollution from motor vehicles.

FUND BALANCE SUMMARY

FUND DESCRIPTIONS

OTHER TRANSPORTATION RELATED FUNDS (Continued)

2004 Streets Debt Service (400) - This Debt Service fund accounts for debt service payments on the Marks-Roos Measure I Revenue bonds.

OTHER CITY RELATED FUNDS

Redevelopment Administration (150) - This Special Revenue fund accounts for the cooperative agreement between the City and the former Hesperia Community Redevelopment Agency.

AB 3229 Supplemental Law (255) - This Special Revenue fund accounts for State grant funds used to enhance policing services.

Environmental Programs (256) - This Special Revenue fund accounts for State grant funds used to enhance recycling efforts of beverage containers in the community.

Disaster Preparedness Grant (260) - This Special Revenue fund accounts for State grant funds used to prepare City staff for quick and correct techniques for proper response and assistance to the citizens in times of emergencies.

Development Impact – Fire (302) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's Fire Department with expanded facilities and equipment.

Development Impact – Police (303) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's Police Department with expanded facilities and equipment.

Development Impact – Public Services (304) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's facilities to better serve the growing populace.

City Debt Service (401) - This Debt Service fund accounted for debt service payments on the City's general debt. This fund is closed as of June 30, 2014.

Water Rights Debt Service (402) - This Debt Service fund accounts for debt service payments on the City's 2012 Bonds used to purchase the water rights of the former Rancho Las Flores.

2013 Civic Plaza Refinancing (403) - This Debt Service fund accounts for debt service payments on the City's 2013 Bonds used to refinance the 2005 COPs (Certificates of Participation) that financed the Civic Plaza.

WATER DISTRICT FUNDS

Water Operations (700) – This Enterprise fund accounts for the operation and maintenance of the Hesperia Water District's operations, which is funded by user charges and other fees.

Water Capital (701) - This Enterprise fund accounts for the expenditures needed to expand or repair the Hesperia Water District's system and the revenues required to fund those expenditures.

FUND BALANCE SUMMARY

FUND DESCRIPTIONS

WATER DISTRICT FUNDS (Continued)

Sewer Operations (710) - This Enterprise fund accounts for the operation and maintenance of the Hesperia Water District's system, which is funded by user charges and other fees.

Sewer Capital (711) - This Enterprise fund accounts for the expenditures needed to expand or repair the Hesperia Water District's system and the revenues required to fund those expenditures.

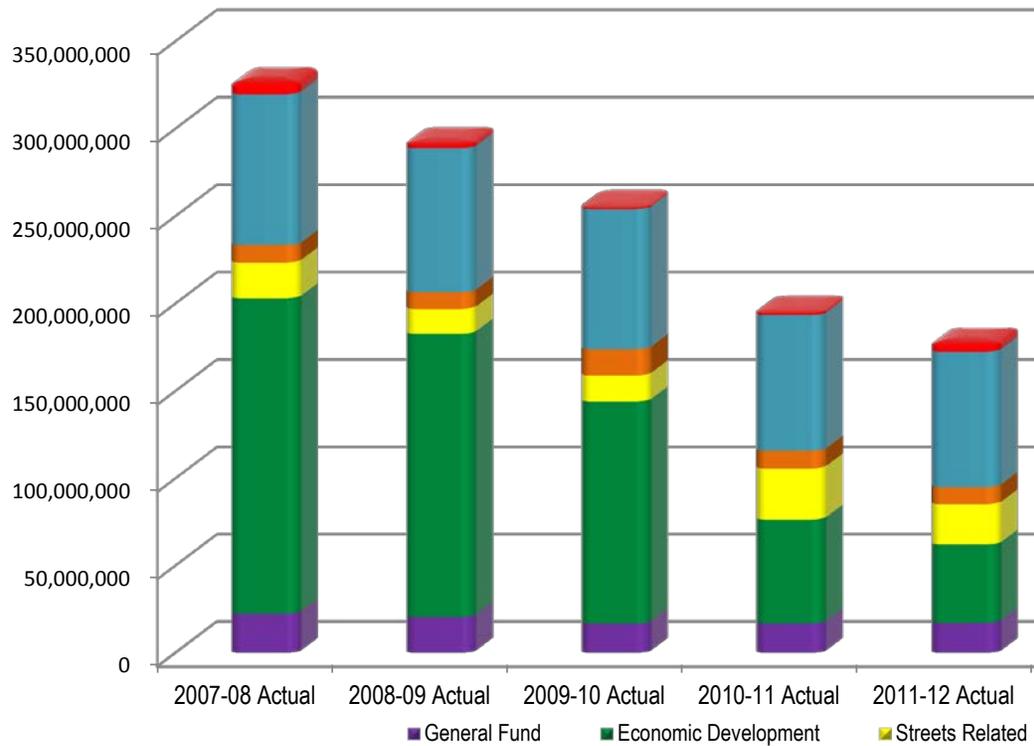
FIRE DISTRICT FUND

Fire District (200) - This Special Revenue fund accounts for revenues from special tax assessments and other service charges and for expenditures relating to the Hesperia Fire Protection District's prevention and protection.

Fire Capital (502) - This Capital Project fund accounts for tax increment pass through from the former Hesperia Community Redevelopment Agency to fund capital improvements of the Fire District.

FUND BALANCE SUMMARY

**City of Hesperia
Ending Fund Balances
10 Year Trends**



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual
General Fund	\$ 22,478,904	\$ 20,566,371	\$ 16,860,093	\$ 16,923,804	\$ 17,217,559
Economic Development	180,606,560	162,260,012	127,218,610	59,488,975	44,956,979
Streets Related	20,479,531	14,194,102	14,915,495	29,309,051	23,067,884
Other City Related	9,897,691	9,584,910	14,960,644	10,114,055	9,859,478
Water District	86,353,916	82,243,053	80,153,082	77,665,683	77,506,411
Fire District	7,312,509	3,342,697	1,319,278	1,707,595	5,344,691
June 30, Ending Fund Balance	\$ 327,129,111	\$ 292,191,145	\$ 255,427,202	\$ 195,209,163	\$ 177,953,002

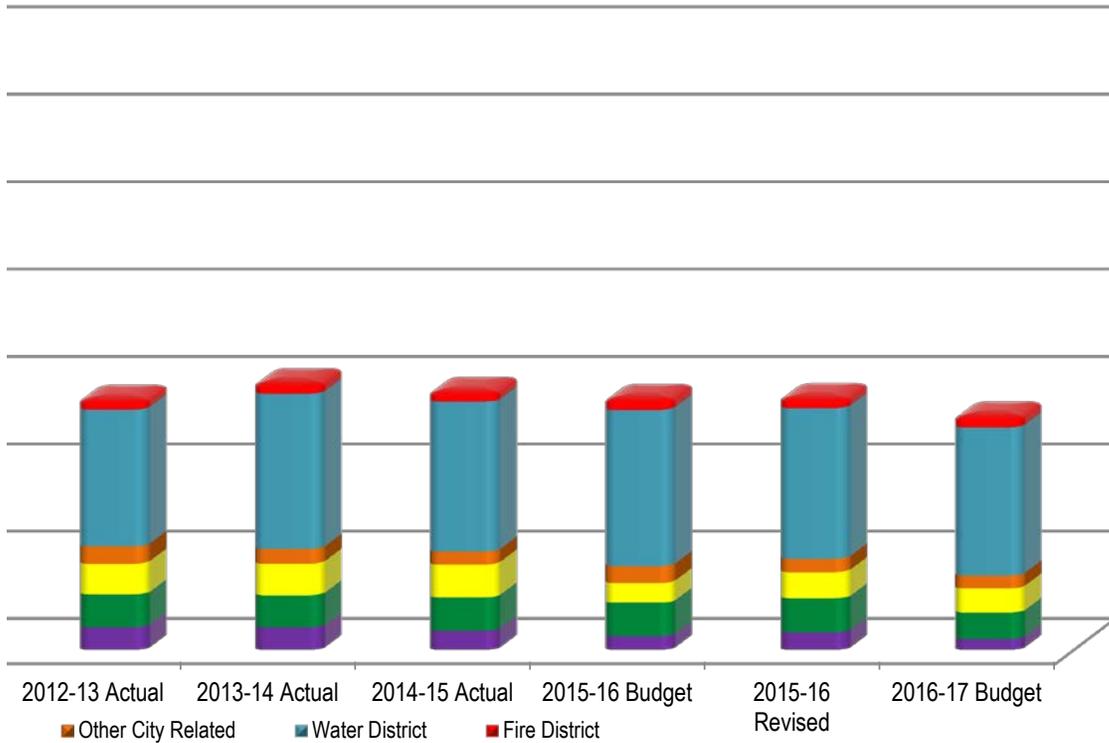
The large reserves in 2007-08 was from the 2007 RDA bonds. The decrease, starting in 2008-09, is a combination of expending the 2007 bond proceeds and the decline of property tax related revenues.

The June 30, Ending Fund Balance on pages I - 10 through I - 19 includes the non-spendable assets of funds. The Fund Balance Summary on pages I - 20 through I - 61 show calculations without the non-spendable assets where applicable.

The following funds, which have since been closed, are included in Actual columns 2007-08 through 2012-13:

Economic Development (RDA) 385, 388, 389, 486, 487, 586, 587, & 588; Streets Related 201, 202, 506, 508, & 602; Other City Related 203, 250, 264, 305, 500, 501, & 503

FUND BALANCE SUMMARY



2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
\$ 12,887,884	\$ 12,851,103	\$ 10,847,900	\$ 7,765,870	\$ 9,997,554	\$ 6,300,130
18,900,854	18,485,683	19,189,296	19,223,287	19,502,321	15,008,812
17,616,746	18,103,798	18,916,583	11,329,562	15,054,330	13,953,655
10,113,355	8,451,489	7,384,058	9,707,173	7,763,517	7,350,350
78,286,839	88,851,308	85,879,522	89,629,543	86,256,994	84,938,090
5,786,565	6,397,153	5,930,913	6,523,529	5,932,147	6,570,912
\$ 143,592,243	\$ 153,140,534	\$ 148,148,272	\$ 144,178,964	\$ 144,506,863	\$ 134,121,949

Funds included in detail pages I-20 through I-61:

Economic Development - 170, 370, 371

Streets Related - 204, 205, 206, 207, 254, 263, 300, 301, 400, 504, 507, 600

Other City Funds - 150, 251, 252, 253, 255, 256, 257, 260, 302, 303, 304, 401, 402, 403

Water District - 700, 701, 710, 711

Fire District - 200, 502

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Major Grouping

	General Fund	C.D.B.G.	Community Development Commission
RESOURCES			
Revenue	\$ 26,687,773	\$ 1,779,249	\$ 191,488
Bond/Loan Proceeds	0	0	0
Transfers In	2,136,330	0	410,493
Transfers Out	(2,646,018)	0	0
Budgeted Reserves	3,737,265	616,372	51,000
Total Resources	\$ 29,915,350	\$ 2,395,621	\$ 652,981
EXPENDITURES			
City Council	\$ 735,835	\$ 0	\$ 0
City Manager	2,629,313	0	0
Management Services	4,049,575	0	0
Economic Development	0	1,702,777	652,981
Development Services			
Community Development	1,724,406	0	0
Code Compliance	2,701,929	0	0
Public Works	1,940,971	0	0
Water Operations	0	0	0
Sewer Operations	0	0	0
Total Development Services	\$ 6,367,306	\$ 0	\$ 0
Capital Improvement Projects			
Capital Improvements - Streets & Storm Drain	\$ 535,500	\$ 671,500	\$ 0
Capital Improvements - Water	0	0	0
Capital Improvements - Sewer	0	0	0
Total Capital Improvement Projects	\$ 535,500	\$ 671,500	\$ 0
Police	15,557,980	0	0
Fire District	0	0	0
Other Transportation & City Related Funds	0	0	0
Total Expenditures	\$ 29,875,509	\$ 2,374,277	\$ 652,981
Difference Total Resources	\$ 39,841	\$ 21,344	\$ 0
FUND BALANCE			
July 1, 2015 Estimated Beginning Balance	\$ 9,997,554	\$ 4,132,732	\$ (307,268)
Reserves Used	(3,737,265)	(616,372)	(51,000)
Difference Total Resources	39,841	21,344	0
June 30, 2016 Estimating Ending Balance	\$ 6,300,130	\$ 3,537,704	\$ (358,268)

Fund Groupings:

CDBG: 251, 252, 253, 257

Community Development Commission 170

Housing Authority 370, 371

Streets CIP Funds: 204, 205, 206, 207, 300, 301, 504, 507, 600

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Major Grouping

Housing Authority	Streets Maintenance	Streets CIP Funds	Other Transportation	Other City Related	Water District
\$ 186,311	\$ 4,879	\$ 11,243,999	\$ 313,232	\$ 409,120	\$ 25,735,575
0	0	0	0	0	3,772,663
0	3,430,000	0	0	2,924,058	0
0	0	(3,430,000)	0	(828,533)	0
4,442,509	392,000	2,311,577	0	0	1,321,831
<u>\$ 4,628,820</u>	<u>\$ 3,826,879</u>	<u>\$ 10,125,576</u>	<u>\$ 313,232</u>	<u>\$ 2,504,645</u>	<u>\$ 30,830,069</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	70,847	0
0	0	0	0	2,235,525	0
4,628,820	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	3,683,396	0	76,528	0	0
0	0	0	0	0	16,550,929
0	0	0	0	0	3,500,424
<u>\$ 0</u>	<u>\$ 3,683,396</u>	<u>\$ 0</u>	<u>\$ 76,528</u>	<u>\$ 0</u>	<u>\$ 20,051,353</u>
\$ 0	\$ 0	\$ 8,902,861	\$ 0	\$ 0	\$ 0
0	0	0	0	0	10,575,789
0	0	0	0	0	200,000
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,902,861</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,775,789</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	16,412	0
<u>\$ 4,628,820</u>	<u>\$ 3,683,396</u>	<u>\$ 8,902,861</u>	<u>\$ 76,528</u>	<u>\$ 2,322,784</u>	<u>\$ 30,827,142</u>
\$ 0	\$ 143,483	\$ 1,222,715	\$ 236,704	\$ 181,861	\$ 2,927
\$ 19,809,589	\$ 524,310	\$ 14,592,906	\$ (62,886)	\$ 3,630,785	\$ 86,256,994
(4,442,509)	(392,000)	(2,311,577)	0	0	(1,321,831)
0	143,483	1,222,715	236,704	181,861	2,927
<u>\$ 15,367,080</u>	<u>\$ 275,793</u>	<u>\$ 13,504,044</u>	<u>\$ 173,818</u>	<u>\$ 3,812,646</u>	<u>\$ 84,938,090</u>

Other Transportation Related Funds: 254, 400

Other City Related Funds: 150, 255, 256, 260, 302, 303, 304, 401, 402, 403

Water District: 700, 701, 710, 711

Fire District: 200, 502

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Major Grouping

	Fire District	Total
RESOURCES		
Revenue	\$ 11,416,281	\$ 77,967,907
Bond/Loan Proceeds	0	3,772,663
Transfers In	0	8,900,881
Transfers Out	0	(6,904,551)
Budgeted Reserves	0	12,872,554
Total Resources	\$ 11,416,281	\$ 96,609,454
EXPENDITURES		
City Council	\$ 0	\$ 735,835
City Manager	0	2,700,160
Management Services	0	6,285,100
Economic Development	0	6,984,578
Development Services		
Community Development	0	1,724,406
Code Compliance	0	2,701,929
Public Works	0	5,700,895
Water Operations	0	16,550,929
Sewer Operations	0	3,500,424
Total Development Services	\$ 0	\$ 30,178,583
Capital Improvement Projects		
Capital Improvements - Streets & Storm Drain	\$ 0	\$ 10,109,861
Capital Improvements - Water	0	10,575,789
Capital Improvements - Sewer	0	200,000
Total Capital Improvement Projects	\$ 0	\$ 20,885,650
Police	0	15,557,980
Fire District	10,777,516	10,777,516
Other Transportation & City Related Funds	0	16,412
Total Expenditures	\$ 10,777,516	\$ 94,121,814
Difference Total Resources	\$ 638,765	\$ 2,487,640
FUND BALANCE		
July 1, 2015 Estimated Beginning Balance	\$ 5,932,147	\$ 144,506,863
Reserves Used	0	(12,872,554)
Difference Total Resources	638,765	2,487,640
June 30, 2016 Estimating Ending Balance	\$ 6,570,912	\$ 134,121,949

The Transfers In and Out are out of balance by \$1,996,330 for the General and Administrative (G&A) allocation from the Water District. For the Budget, this is treated as a transfer in to the General Fund but as an expenditure in the Water fund.

The difference in Total Resources vs. Expenditures of \$5,024,909 is shown as \$3,044,594 on page A-3 because page A-3 excludes the net transfers where the net transfers are included above in the Total Resources number.

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

Fund Number	100	C. D. C.	Hesperia Housing Authority	
		170	370	371
	General	Community	Hesperia	VVEDA
	Fund	Development	Housing	Housing
		Commission	Authority	Authority
RESOURCES				
Revenue	\$ 26,687,773	\$ 191,488	\$ 178,139	\$ 8,172
Bond/Loan Proceeds	0	0	0	0
Transfers In	2,136,330	410,493	0	0
Transfers Out	(2,646,018)	0	0	0
Budgeted Reserves	3,737,265	51,000	4,300,681	141,828
Total Resources	\$ 29,915,350	\$ 652,981	\$ 4,478,820	\$ 150,000
EXPENDITURES				
City Council	\$ 735,835	\$ 0	\$ 0	\$ 0
City Manager	2,629,313	0	0	0
Management Services	4,049,575	0	0	0
Economic Development	0	652,981	4,478,820	150,000
Development Services				
Community Development	1,724,406	0	0	0
Code Compliance	2,701,929	0	0	0
Public Works	1,940,971	0	0	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	\$ 6,367,306	\$ 652,981	\$ 4,478,820	\$ 150,000
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	\$ 535,500	\$ 0	\$ 0	\$ 0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	535,500	0	0	0
Police	15,557,980	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	\$ 29,875,509	\$ 652,981	\$ 4,478,820	\$ 150,000
Difference Total Resources	\$ 39,841	\$ 0	\$ 0	\$ 0
FUND BALANCE				
July 1, 2015 Estimated Beginning Balance	\$ 9,997,554	\$ (307,268)	\$ 18,102,231	\$ 1,707,358
Reserves Used	(3,737,265)	(51,000)	(4,300,681)	(141,828)
Difference Total Resources	39,841	0	0	0
June 30, 2016 Estimating Ending Balance	\$ 6,300,130	\$ (358,268)	\$ 13,801,550	\$ 1,565,530

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

Fund Number	CDBG Funds			
	251	252	253	257
	Admin.	HOME	Revolving Loan	NSP
RESOURCES				
Revenue	\$ 1,655,522	\$ 21,344	\$ 2,177	\$ 100,206
Bond/Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Budgeted Reserves	0	0	2,823	613,549
Total Resources	\$ 1,655,522	\$ 21,344	\$ 5,000	\$ 713,755
EXPENDITURES				
City Council	\$ 0	\$ 0	\$ 0	\$ 0
City Manager	0	0	0	0
Management Services	0	0	0	0
Economic Development	984,022	0	5,000	713,755
Development Services				
Community Development	0	0	0	0
Code Compliance	0	0	0	0
Public Works	0	0	0	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	\$ 671,500	\$ 0	\$ 0	\$ 0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	671,500	0	0	0
Police	0	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	\$ 1,655,522	\$ 0	\$ 5,000	\$ 713,755
Difference Total Resources	\$ 0	\$ 21,344	\$ 0	\$ 0
FUND BALANCE				
July 1, 2015 Estimated Beginning Balance	\$ 0	\$ 118,131	\$ 325,690	\$ 3,688,911
Reserves Used	0	0	(2,823)	(613,549)
Difference Total Resources	0	\$ 21,344	0	0
June 30, 2016 Estimating Ending Balance	\$ 0	\$ 139,475	\$ 322,867	\$ 3,075,362

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

263 P.W. Streets Maintenance	Streets Capital Improvement Projects (CIP) Funds					
	204 Measure I Renewal	205 Gas Tax	206 Gas Tax Swap	207 LTF Article 8	300 Development Impact - Streets	301 Development Impact - Storm Drain
\$ 4,879	\$ 2,665,406	\$ 1,669,582	\$ 218,057	\$ 2,113,262	\$ 1,652,786	\$ 227,999
0	0	0	0	0	0	0
3,430,000	0	0	0	0	0	0
0	(170,000)	(1,630,000)	(180,000)	(1,450,000)	0	0
392,000	1,591,533	430,856	0	289,188	0	0
\$ 3,826,879	\$ 4,086,939	\$ 470,438	\$ 38,057	\$ 952,450	\$ 1,652,786	\$ 227,999
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,683,396	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$ 3,683,396	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	\$ 4,086,939	\$ 470,438	\$ 0	\$ 952,450	\$ 660,000	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	4,086,939	470,438	0	952,450	660,000	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$ 3,683,396	\$ 4,086,939	\$ 470,438	\$ 0	\$ 952,450	\$ 660,000	\$ 0
\$ 143,483	\$ 0	\$ 0	\$ 38,057	\$ 0	\$ 992,786	\$ 227,999
\$ 524,310	\$ 1,992,183	\$ 640,669	\$ 167,085	\$ 1,190,540	\$ 8,210,139	\$ 2,447,516
(392,000)	(1,591,533)	(430,856)	0	(289,188)	0	0
143,483	0	0	38,057	0	992,786	227,999
\$ 275,793	\$ 400,650	\$ 209,813	\$ 205,142	\$ 901,352	\$ 9,202,925	\$ 2,675,515

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

Fund Number	Streets CIP Funds		Other Transportation	
	504	507	254	400
	City Streets CIP	Township	AQMD	2004 Streets Debt Service
	CIP	Township	AQMD	Service
RESOURCES				
Revenue	\$ 2,696,484	\$ 423	\$ 308,829	\$ 4,403
Bond/Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Budgeted Reserves	0	0	0	0
Total Resources	\$ 2,696,484	\$ 423	\$ 308,829	\$ 4,403
EXPENDITURES				
City Council	\$ 0	\$ 0	\$ 0	\$ 0
City Manager	0	0	0	0
Management Services	0	0	0	0
Economic Development	0	0	0	0
Development Services				
Community Development	0	0	0	0
Code Compliance	0	0	0	0
Public Works	0	0	76,528	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	\$ 0	\$ 0	\$ 76,528	\$ 0
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	\$ 2,733,034	\$ 0	\$ 0	\$ 0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	2,733,034	0	0	0
Police	0	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	\$ 2,733,034	\$ 0	\$ 76,528	\$ 0
Difference Total Resources	\$ (36,550)	\$ 423	\$ 232,301	\$ 4,403
FUND BALANCE				
July 1, 2015 Estimated Beginning Balance	\$ (148,225)	\$ 92,999	\$ (198,790)	\$ 135,904
Reserves Used	0	0	0	0
Difference Total Resources	(36,550)	423	232,301	4,403
June 30, 2016 Estimating Ending Balance	\$ (184,775)	\$ 93,422	\$ 33,511	\$ 140,307

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

Other City Related Funds						
150	255	256	260	302	303	304
Redevelopment Administration	AB3229	Beverage Recycling Grant	Disaster Preparedness Grant	Development Impact - Fire	Development Impact - Police	Development Impact - Public Services
\$ 0	\$ 140,141	\$ 183,032	\$ 24,132	\$ 31,186	\$ 9,114	\$ 21,173
0	0	0	0	0	0	0
0	0	0	0	0	0	688,533
0	(140,000)	0	0	0	0	(688,533)
0	0	0	0	0	0	0
\$ 0	\$ 141	\$ 183,032	\$ 24,132	\$ 31,186	\$ 9,114	\$ 21,173
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	53,219	17,628	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	16,412
\$ 0	\$ 0	\$ 53,219	\$ 17,628	\$ 0	\$ 0	\$ 16,412
\$ 0	\$ 141	\$ 129,813	\$ 6,504	\$ 31,186	\$ 9,114	\$ 4,761
\$ (167,130)	\$ 43,195	\$ (83,469)	\$ 54,916	\$ 910,530	\$ 277,528	\$ (104,469)
0	0	0	0	0	0	0
0	141	129,813	6,504	31,186	9,114	4,761
\$ (167,130)	\$ 43,336	\$ 46,344	\$ 61,420	\$ 941,716	\$ 286,642	\$ (99,708)

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

	Fund Number	Other City Related Funds	
		402 Water Rights Acquisition	403 2013 Civic Plaza Refinancing
RESOURCES			
Revenue		\$ 244	\$ 98
Bond/Loan Proceeds		0	0
Transfers In		1,446,375	789,150
Transfers Out		0	0
Budgeted Reserves		0	0
Total Resources		\$ 1,446,619	\$ 789,248
EXPENDITURES			
City Council		\$ 0	\$ 0
City Manager		0	0
Management Services		1,446,375	789,150
Economic Development		0	0
Development Services			
Community Development		0	0
Code Compliance		0	0
Public Works		0	0
Water Operations		0	0
Sewer Operations		0	0
Total Development Services		\$ 0	\$ 0
Capital Improvement Projects			
Capital Improvements - Streets & Storm Drainage		\$ 0	\$ 0
Capital Improvements - Water		0	0
Capital Improvements - Sewer		0	0
Total Capital Improvement Projects		0	0
Police		0	0
Fire District		0	0
Other Transportation & City Related Funds		0	0
Total Expenditures		\$ 1,446,375	\$ 789,150
Difference Total Resources		\$ 244	\$ 98
FUND BALANCE			
July 1, 2015 Estimated Beginning Balance		\$ 1,452,639	\$ 1,247,045
Reserves Used		0	0
Difference Total Resources		244	98
June 30, 2016 Estimating Ending Balance		\$ 1,452,883	\$ 1,247,143

FUND BALANCE SUMMARY

2016-17 Budget - Balancing and Fund Balance Summary - By Individual Funds

Water District				Fire District		Totals
700	701	710	711	200	502	
Water Operations	Water Capital	Sewer Operations	Sewer Capital	Fire District	Fire Capital	
\$ 15,503,485	\$ 6,642,337	\$ 3,504,653	\$ 85,100	\$ 10,587,933	\$ 828,348	\$ 77,967,907
0	3,772,663	0	0	0	0	3,772,663
0	0	0	0	0	0	8,900,881
0	0	0	0	0	0	(6,904,551)
907,831	0	214,000	200,000	0	0	12,872,554
\$ 16,411,316	\$ 10,415,000	\$ 3,718,653	\$ 285,100	\$ 10,587,933	\$ 828,348	\$ 96,609,454
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 735,835
0	0	0	0	0	0	2,700,160
0	0	0	0	0	0	6,285,100
0	0	0	0	0	0	6,984,578
0	0	0	0	0	0	1,724,406
0	0	0	0	0	0	2,701,929
0	0	0	0	0	0	5,700,895
16,550,929	0	0	0	0	0	16,550,929
0	0	3,500,424	0	0	0	3,500,424
\$ 16,550,929	\$ 0	\$ 3,500,424	\$ 0	\$ 0	\$ 0	\$ 30,178,583
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,109,861
0	10,575,789	0	0	0	0	10,575,789
0	0	0	200,000	0	0	200,000
0	10,575,789	0	200,000	0	0	20,885,650
0	0	0	0	0	0	15,557,980
0	0	0	0	10,433,516	344,000	10,777,516
0	0	0	0	0	0	16,412
\$ 16,550,929	\$ 10,575,789	\$ 3,500,424	\$ 200,000	\$ 10,433,516	\$ 344,000	\$ 94,121,814
\$ (139,613)	\$ (160,789)	\$ 218,229	\$ 85,100	\$ 154,417	\$ 484,348	\$ 2,487,640
\$ 79,714,307	\$ (11,977,813)	\$ 14,554,053	\$ 3,966,447	\$ 251,545	\$ 5,680,602	\$ 144,506,863
(907,831)	0	(214,000)	(200,000)	0	0	(12,872,554)
(139,613)	(160,789)	218,229	85,100	154,417	484,348	2,487,640
\$ 78,666,863	\$ (12,138,602)	\$ 14,558,282	\$ 3,851,547	\$ 405,962	\$ 6,164,950	\$ 134,121,949

FUND BALANCE SUMMARY

General Fund 100

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 25,174,095	\$ 25,399,300	\$ 25,455,353	\$ 26,201,615	\$ 26,687,773
Budgeted Reserves	0	0	2,260,089	1,863,400	3,737,265
<u>Transfers In</u>					
Fund 255 - AB 3229 Supplemental Law	\$ 146,328	\$ 246,328	\$ 140,000	\$ 140,000	\$ 140,000
Fund 700 - Indirect Cost Allocation Water	1,200,000	1,200,000	1,300,000	1,300,000	1,300,000
Fund 710 - Indirect Cost Allocation Sewer	185,714	166,363	180,315	180,315	196,330
G&A Prior Year - Water	500,000	500,000	500,000	500,000	500,000
Total Transfers In	\$ 2,032,042	\$ 2,112,691	\$ 2,120,315	\$ 2,120,315	\$ 2,136,330
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	<u>\$ 27,206,137</u>	<u>\$ 27,511,991</u>	<u>\$ 29,835,757</u>	<u>\$ 30,185,330</u>	<u>\$ 32,561,368</u>
Total Expenditures	\$ 25,850,973	\$ 28,045,003	\$ 27,522,987	\$ 26,704,502	\$ 29,875,509
<u>Transfers Out</u>					
Fund 170 - Community Development Comm.	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 410,493
Fund 304 - DIF-Streets	0	0	677,584	677,584	688,533
Fund 401 - City Debt Service	15,490	0	0	0	0
Fund 402 - 2012 Water Rights Debt Service	1,345,475	1,447,611	1,449,550	1,441,174	1,446,375
Fund 403 - 2005 COP Refinance Debt Service	30,980	22,580	99,016	99,016	100,617
Total Transfers Out	<u>1,391,945</u>	<u>1,470,191</u>	<u>2,226,150</u>	<u>2,467,774</u>	<u>2,646,018</u>
Total Expenditures and Transfers Out	<u>\$ 27,242,918</u>	<u>\$ 29,515,194</u>	<u>\$ 29,749,137</u>	<u>\$ 29,172,276</u>	<u>\$ 32,521,527</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (36,781)	\$ (2,003,203)	\$ 86,620	\$ 1,013,054	\$ 39,841
FUND BALANCE					
July 1st Beginning Balance	\$ 12,887,884	\$ 12,851,103	\$ 9,939,339	\$ 10,847,900	\$ 9,997,554
Budgeted Reserves	0	0	(2,260,089)	(1,863,400)	(3,737,265)
Difference Total Resources and Expenditures and Transfers Out	<u>(36,781)</u>	<u>(2,003,203)</u>	<u>86,620</u>	<u>1,013,054</u>	<u>39,841</u>
June 30th Ending Balance	\$ 12,851,103	\$ 10,847,900	\$ 7,765,870	\$ 9,997,554	\$ 6,300,130

FUND BALANCE SUMMARY

Redevelopment Agency Administrative Fund 150

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures and Transfers Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE					
July 1st Beginning Balance	\$ (167,130)	\$ (167,130)	\$ (167,130)	\$ (167,130)	\$ (167,130)
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	\$ (167,130)	\$ (167,130)	\$ (167,130)	\$ (167,130)	\$ (167,130)

Note: Fund 150 was created to carry out the cooperative agreement between the City and the RDA. Fund 150 was cash-flowed by the General Fund which fronted (loaned) funds for redevelopment agency administrative costs. Redevelopment agencies were dissolved as of February 1, 2012, therefore costs through January 31, 2012 were reimbursed by agency funds. Costs incurred from February 1, 2012 through June 30, 2012 are awaiting reimbursement from the Successor Agency of the Former Hesperia Community Redevelopment Agency pending State of California authorization.

FUND BALANCE SUMMARY

Measure I - 2010 Renewal Fund 204

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 2,494,976	\$ 2,561,187	\$ 2,533,470	\$ 2,537,377	\$ 2,665,406
Budgeted Reserves	0	0	2,474,530	912,474	1,591,533
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	<u>\$ 2,494,976</u>	<u>\$ 2,561,187</u>	<u>\$ 5,008,000</u>	<u>\$ 3,449,851</u>	<u>\$ 4,256,939</u>
Total Expenditures	\$ 1,925,096	\$ 1,762,584	\$ 4,283,000	\$ 2,724,851	\$ 4,086,939
<u>Transfers Out</u>					
Fund 263 - Public Works Street Maintenance	1,160,000	500,000	725,000	725,000	170,000
Total Transfers Out	<u>1,160,000</u>	<u>500,000</u>	<u>725,000</u>	<u>725,000</u>	<u>170,000</u>
Total Expenditures and Transfers Out	<u>\$ 3,085,096</u>	<u>\$ 2,262,584</u>	<u>\$ 5,008,000</u>	<u>\$ 3,449,851</u>	<u>\$ 4,256,939</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (590,120)	\$ 298,603	\$ 0	\$ 0	\$ 0
FUND BALANCE					
July 1st Beginning Balance	\$ 3,196,174	\$ 2,606,054	\$ 2,604,038	\$ 2,904,657	\$ 1,992,183
Budgeted Reserves	0	0	(2,474,530)	(912,474)	(1,591,533)
Difference Total Resources and Expenditures and Transfers Out	<u>(590,120)</u>	<u>298,603</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	\$ 2,606,054	\$ 2,904,657	\$ 129,508	\$ 1,992,183	\$ 400,650

FUND BALANCE SUMMARY

Gas Tax Fund 205

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 1,579,333	\$ 1,591,634	\$ 1,523,189	\$ 1,618,380	\$ 1,669,582
Budgeted Reserves	0	0	297,553	0	430,856
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	<u>\$ 1,579,333</u>	<u>\$ 1,591,634</u>	<u>\$ 1,820,742</u>	<u>\$ 1,618,380</u>	<u>\$ 2,100,438</u>
Total Expenditures	\$ 0	\$ 0	\$ 520,438	\$ 50,000	\$ 470,438
<u>Transfers Out</u>					
Fund 263 - Public Works Street Maintenance	\$ 800,000	\$ 1,300,000	\$ 1,300,304	\$ 1,300,304	\$ 1,630,000
Fund 400 - Measure I Debt Service	450,000	625,000	0	0	0
Total Transfers Out	<u>\$ 1,250,000</u>	<u>\$ 1,925,000</u>	<u>\$ 1,300,304</u>	<u>\$ 1,300,304</u>	<u>\$ 1,630,000</u>
Total Expenditures and Transfers Out	<u>\$ 1,250,000</u>	<u>\$ 1,925,000</u>	<u>\$ 1,820,742</u>	<u>\$ 1,350,304</u>	<u>\$ 2,100,438</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 329,333	\$ (333,366)	\$ 0	\$ 268,076	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 376,626	\$ 705,959	\$ 432,294	\$ 372,593	\$ 640,669
Budgeted Reserves	0	0	(297,553)	0	(430,856)
Difference Total Resources and Expenditures and Transfers Out	<u>329,333</u>	<u>(333,366)</u>	<u>0</u>	<u>268,076</u>	<u>0</u>
June 30th Ending Balance	<u>\$ 705,959</u>	<u>\$ 372,593</u>	<u>\$ 134,741</u>	<u>\$ 640,669</u>	<u>\$ 209,813</u>

FUND BALANCE SUMMARY

Gas Tax Swap Fund 206

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 1,262,099	\$ 942,609	\$ 415,737	\$ 430,378	\$ 218,057
Budgeted Reserves	0	0	59,263	44,622	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	<u>\$ 1,262,099</u>	<u>\$ 942,609</u>	<u>\$ 475,000</u>	<u>\$ 475,000</u>	<u>\$ 218,057</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Fund 263 - Public Works Street Maintenance	\$ 950,000	\$ 1,000,000	\$ 475,000	\$ 475,000	\$ 180,000
Fund 400 - Measure I Debt Service	20,000	20,000	0	0	0
Total Transfers Out	<u>\$ 970,000</u>	<u>\$ 1,020,000</u>	<u>\$ 475,000</u>	<u>\$ 475,000</u>	<u>\$ 180,000</u>
Total Expenditures and Transfers Out	<u>\$ 970,000</u>	<u>\$ 1,020,000</u>	<u>\$ 475,000</u>	<u>\$ 475,000</u>	<u>\$ 180,000</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 292,099	\$ (77,391)	\$ 0	\$ 0	\$ 38,057
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ (3,001)	\$ 289,098	\$ 217,569	\$ 211,707	\$ 167,085
Budgeted Reserves	0	0	(59,263)	(44,622)	0
Difference Total Resources and Expenditures and Transfers Out	<u>292,099</u>	<u>(77,391)</u>	<u>0</u>	<u>0</u>	<u>38,057</u>
June 30th Ending Balance	\$ 289,098	\$ 211,707	\$ 158,306	\$ 167,085	\$ 205,142

Note - This fund is the replacement funding for the Traffic Congestion Relief Fund #250.

FUND BALANCE SUMMARY

Local Transportation Fund (LTF) Article 8 Fund 207

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 1,641,375	\$ 1,505,569	\$ 1,352,184	\$ 2,053,829	\$ 2,113,262
Budgeted Reserves	0	0	475,316	0	289,188
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	<u>\$ 1,641,375</u>	<u>\$ 1,505,569</u>	<u>\$ 1,827,500</u>	<u>\$ 2,053,829</u>	<u>\$ 2,402,450</u>
Total Expenditures	\$ 594,308	\$ 372,382	\$ 1,077,500	\$ 639,000	\$ 952,450
<u>Transfers Out</u>					
Fund 263 - Public Works Street Maintenance	\$ 398,000	\$ 400,000	\$ 750,000	\$ 750,000	\$ 1,450,000
Fund 400 - Measure I Debt Service	250,000	2,805,000	0	0	0
Total Transfers Out	<u>\$ 648,000</u>	<u>\$ 3,205,000</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ 1,450,000</u>
Total Expenditures and Transfers Out	<u>\$ 1,242,308</u>	<u>\$ 3,577,382</u>	<u>\$ 1,827,500</u>	<u>\$ 1,389,000</u>	<u>\$ 2,402,450</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 399,067	\$ (2,071,813)	\$ 0	\$ 664,829	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 2,198,457	\$ 2,597,524	\$ 638,996	\$ 525,711	\$ 1,190,540
Budgeted Reserves	0	0	(475,316)	0	(289,188)
Difference Total Resources and Expenditures and Transfers Out	<u>399,067</u>	<u>(2,071,813)</u>	<u>0</u>	<u>664,829</u>	<u>0</u>
June 30th Ending Balance	\$ 2,597,524	\$ 525,711	\$ 163,680	\$ 1,190,540	\$ 901,352

FUND BALANCE SUMMARY

Community Development Block Grant (CDBG) Administration Fund 251

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 609,485	\$ 516,967	\$ 2,235,361	\$ 1,347,629	\$ 1,655,522
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	<u>\$ 609,485</u>	<u>\$ 516,967</u>	<u>\$ 2,235,361</u>	<u>\$ 1,347,629</u>	<u>\$ 1,655,522</u>
Total Expenditures	\$ 609,485	\$ 516,967	\$ 1,314,792	\$ 1,340,831	\$ 1,655,522
<u>Transfers Out</u>					
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures and Transfers Out	<u>\$ 609,485</u>	<u>\$ 516,967</u>	<u>\$ 1,314,792</u>	<u>\$ 1,340,831</u>	<u>\$ 1,655,522</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 0	\$ 0	\$ 920,569	\$ 6,798	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ (6,798)	\$ (6,798)	\$ 111,042	\$ (6,798)	\$ 0
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	<u>0</u>	<u>0</u>	<u>920,569</u>	<u>6,798</u>	<u>0</u>
June 30th Ending Balance	\$ (6,798)	\$ (6,798)	\$ 1,031,611	\$ 0	\$ 0

FUND BALANCE SUMMARY

Community Development Block Grant (CDBG) HOME Grants Fund 252

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 14,902	\$ 37,820	\$ 15,700	\$ 20,694	\$ 21,344
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	<u>\$ 14,902</u>	<u>\$ 37,820</u>	<u>\$ 15,700</u>	<u>\$ 20,694</u>	<u>\$ 21,344</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures and Transfers Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 14,902	\$ 37,820	\$ 15,700	\$ 20,694	\$ 21,344
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 44,715	\$ 59,617	\$ 91,449	\$ 97,437	\$ 118,131
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	<u>14,902</u>	<u>37,820</u>	<u>15,700</u>	<u>20,694</u>	<u>21,344</u>
June 30th Ending Balance	\$ 59,617	\$ 97,437	\$ 107,149	\$ 118,131	\$ 139,475

FUND BALANCE SUMMARY

Community Development Block Grant (CDBG) Revolving Loan Fund 253

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 1,997	\$ 1,484	\$ 1,562	\$ 1,752	\$ 2,177
Budgeted Reserves	0	0	309,623	236,938	2,823
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	<u>\$ 1,997</u>	<u>\$ 1,484</u>	<u>\$ 311,185</u>	<u>\$ 238,690</u>	<u>\$ 5,000</u>
Total Expenditures	\$ 228,923	\$ 115,913	\$ 311,185	\$ 238,690	\$ 5,000
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	<u>\$ 228,923</u>	<u>\$ 115,913</u>	<u>\$ 311,185</u>	<u>\$ 238,690</u>	<u>\$ 5,000</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (226,926)	\$ (114,429)	\$ 0	\$ 0	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 903,983	\$ 677,057	\$ 581,369	\$ 562,628	\$ 325,690
Budgeted Reserves	0	0	(309,623)	(236,938)	(2,823)
Difference Total Resources and Expenditures and Transfers Out	<u>(226,926)</u>	<u>(114,429)</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	\$ 677,057	\$ 562,628	\$ 271,746	\$ 325,690	\$ 322,867

In FY 2016-17, Revolving Loan Fund reserves in the amount of \$2,823 will be used to fund minor contract assistance related to the CDBG revolving loan program.

FUND BALANCE SUMMARY

Air Quality Management Fund 254

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 61,034	\$ 62,521	\$ 61,330	\$ 66,393	\$ 308,829
Budgeted Reserves	0	0	18,670	142,934	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 61,034	\$ 62,521	\$ 80,000	\$ 209,327	\$ 308,829
Total Expenditures	\$ 80,000	\$ 80,000	\$ 80,000	\$ 408,117	\$ 76,528
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 80,000	\$ 80,000	\$ 80,000	\$ 408,117	\$ 76,528
Difference Total Resources and Expenditures and Transfers Out	\$ (18,966)	\$ (17,479)	\$ 0	\$ (198,790)	\$ 232,301
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 179,379	\$ 160,413	\$ 145,769	\$ 142,934	\$ (198,790)
Budgeted Reserves	0	0	(18,670)	(142,934)	0
Difference Total Resources and Expenditures and Transfers Out	(18,966)	(17,479)	0	(198,790)	232,301
June 30th Ending Balance	\$ 160,413	\$ 142,934	\$ 127,099	\$ (198,790)	\$ 33,511

The City received a grant from MDAQMD for the Main Street Traffic Signal Synchronization, C.O. 7133, for which the City will receive the cash after the project is complete. The majority of the costs are anticipated in FY 2015-16. The FY 2015-16 Revised, therefore, shows a negative ending fund balance at June 30, 2016 but, after receiving the grant revenue in FY 2016-17, shows a positive fund balance at June 30, 2017.

FUND BALANCE SUMMARY

AB 3229 Supplemental Law Fund 255

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 156,021	\$ 153,762	\$ 140,186	\$ 144,103	\$ 140,141
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 156,021	\$ 153,762	\$ 140,186	\$ 144,103	\$ 140,141
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Fund 100 - General Fund	146,328	246,328	140,000	140,000	140,000
Total Transfers Out	146,328	246,328	140,000	140,000	140,000
Total Expenditures and Transfers Out	\$ 146,328	\$ 246,328	\$ 140,000	\$ 140,000	\$ 140,000
Difference Total Resources and Expenditures and Transfers Out	\$ 9,693	\$ (92,566)	\$ 186	\$ 4,103	\$ 141
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 121,965	\$ 121,965	\$ 30,026	\$ 29,399	\$ 33,502
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	(92,566)	186	4,103	141
June 30th Ending Balance	\$ 121,965	\$ 29,399	\$ 30,212	\$ 33,502	\$ 33,643

Starting with 2011-12 Actual this is being funded by SB89 which redirected VLF revenue to fund this State grant.

FUND BALANCE SUMMARY

Environmental Programs Grant Fund 256

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 44,605	\$ 21,156	\$ 122,631	\$ 60,816	\$ 183,032
Budgeted Reserves	0	0	0	54,555	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	<u>\$ 44,605</u>	<u>\$ 21,156</u>	<u>\$ 122,631</u>	<u>\$ 115,371</u>	<u>\$ 183,032</u>
Total Expenditures	\$ 69,586	\$ 76,901	\$ 115,892	\$ 115,895	\$ 53,219
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	<u>\$ 69,586</u>	<u>\$ 76,901</u>	<u>\$ 115,892</u>	<u>\$ 115,895</u>	<u>\$ 53,219</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (24,981)	\$ (55,745)	\$ 6,739	\$ (524)	\$ 129,813
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 52,336	\$ 27,355	\$ (63,375)	\$ (28,390)	\$ (83,469)
Budgeted Reserves	0	0	0	(54,555)	0
Difference Total Resources and Expenditures and Transfers Out	<u>(24,981)</u>	<u>(55,745)</u>	<u>6,739</u>	<u>(524)</u>	<u>129,813</u>
June 30th Ending Balance	\$ 27,355	\$ (28,390)	\$ (56,636)	\$ (83,469)	\$ 46,344
If Reimbursement Received in Year of Expenditure:					
Add: <i>Illegal Disposal Grant</i> Reimbursement		<u>69,200</u>	<u>62,277</u>	<u>62,277</u>	<u>0</u>
Reimbursements Received in Year of Expenditure		\$ 40,810	\$ 5,641	\$ (21,192)	\$ 46,344

The State of California has changed how it funds the Environmental grants, choosing to use a reimbursement process instead of an advance funding process, as in prior years. Due to this change, the City will not receive the reimbursement for the *Illegal Disposal Grant* FY 2014-15 expenditures until FY 2015-16, and the reimbursement for the FY 2015-16 expenditures until FY 2016-17. Above, a reference is made to show what the ending fund balance would be if the reimbursement were received in the year of expenditure.

FUND BALANCE SUMMARY

Community Development Block Grant (CDBG) Neighborhood Stabilization Program (NSP) Fund 257

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 909,796	\$ 21,330	\$ 1,214,417	\$ 769,295	\$ 100,206
Budgeted Reserves	0	0	0	0	613,549
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 909,796	\$ 21,330	\$ 1,214,417	\$ 769,295	\$ 713,755
Total Expenditures	\$ 1,456,769	\$ 194,056	\$ 586,797	\$ 169,967	\$ 713,755
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 1,456,769	\$ 194,056	\$ 586,797	\$ 169,967	\$ 713,755
Difference Total Resources and Expenditures and Transfers Out	\$ (546,973)	\$ (172,726)	\$ 627,620	\$ 599,328	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 3,809,282	\$ 3,262,309	\$ 3,737,479	\$ 3,089,583	\$ 3,688,911
Budgeted Reserves	0	0	0	0	(613,549)
Difference Total Resources and Expenditures and Transfers Out	(546,973)	(172,726)	627,620	599,328	0
June 30th Ending Balance	\$ 3,262,309	\$ 3,089,583	\$ 4,365,099	\$ 3,688,911	\$ 3,075,362
Less: Land Held For Resale	2,260,700	1,753,153	2,260,700	1,753,153	1,753,153
June 30th Ending Operating Fund Balance	\$ 1,001,609	\$ 1,336,430	\$ 2,104,399	\$ 1,935,758	\$ 1,322,209

During FY 2016-17, Neighborhood Stabilization Fund reserves in the amount of \$613,549 will be used to implement the Seller Mortgage Carryback Program which assists low-income home buyers.

FUND BALANCE SUMMARY

Disaster Preparedness Grant Fund 260

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 25,045	\$ 38,117	\$ 26,118	\$ 24,350	\$ 24,132
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue Reserves and Transfers In)	\$ 25,045	\$ 38,117	\$ 26,118	\$ 24,350	\$ 24,132
Total Expenditures	\$ 17,066	\$ 30,830	\$ 18,183	\$ 18,520	\$ 17,628
<u>Transfers Out</u>					
Operating Transfers Out	0	0	0	0	0
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 17,066	\$ 30,830	\$ 18,183	\$ 18,520	\$ 17,628
Difference Total Resources and Expenditures and Transfers Out	\$ 7,979	\$ 7,287	\$ 7,935	\$ 5,830	\$ 6,504
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 33,820	\$ 41,799	\$ 78,130	\$ 49,086	\$ 54,916
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	7,979	7,287	7,935	5,830	6,504
June 30th Ending Balance	\$ 41,799	\$ 49,086	\$ 86,065	\$ 54,916	\$ 61,420

FUND BALANCE SUMMARY

Public Works Street Maintenance Fund 263

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 23,487	\$ 40,019	\$ 4,006	\$ 5,044	\$ 4,879
Budgeted Reserves	0	0	71,000	93,500	392,000
<u>Transfers In</u>					
Fund 204 - Measure I - Renewal	\$ 1,160,000	\$ 500,000	\$ 725,000	\$ 725,000	\$ 170,000
Fund 205 - Gas Tax	800,000	1,300,000	1,300,304	1,300,304	1,630,000
Fund 206 - Gas Tax Swap	950,000	1,000,000	475,000	475,000	180,000
Fund 207 - LTF	398,000	400,000	750,000	750,000	1,450,000
Total Transfers In	\$ 3,308,000	\$ 3,200,000	\$ 3,250,304	\$ 3,250,304	\$ 3,430,000
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	\$ 3,331,487	\$ 3,240,019	\$ 3,325,310	\$ 3,348,848	\$ 3,826,879
Total Expenditures	\$ 3,139,316	\$ 3,297,772	\$ 3,325,310	\$ 3,213,188	\$ 3,683,396
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 3,139,316	\$ 3,297,772	\$ 3,325,310	\$ 3,213,188	\$ 3,683,396
Difference Total Resources and Expenditures and Transfers Out	\$ 192,171	\$ (57,753)	\$ 0	\$ 135,660	\$ 143,483
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 347,732	\$ 539,903	\$ 438,200	\$ 482,150	\$ 524,310
Budgeted Reserves	0	0	(71,000)	(93,500)	(392,000)
Difference Total Resources and Expenditures and Transfers Out	192,171	(57,753)	0	135,660	143,483
June 30th Ending Balance	\$ 539,903	\$ 482,150	\$ 367,200	\$ 524,310	\$ 275,793

FUND BALANCE SUMMARY

Development Impact Fees - Summary (300, 301, 302, 303, 304)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 790,537	\$ 1,038,230	\$ 1,671,033	\$ 1,306,609	\$ 1,942,258
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Fund 100 - General Fund	0	0	677,584	677,584	688,533
Fund 600 - Rancho Undercrossing	677,944	0	0	0	0
Total Transfers In	677,944	0	677,584	677,584	688,533
Total Resources (Revenue Reserves and Transfers In)	\$ 1,468,481	\$ 1,038,230	\$ 2,348,617	\$ 1,984,193	\$ 2,630,791
Total Expenditures	\$ 1,509,959	\$ 654,942	\$ 752,255	\$ 174,023	\$ 676,412
<u>Transfers Out</u>					
Fund 100 - General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund 401 - City Debt Service	106,000	0	0	0	0
Fund 403 - 2005 COP Refinance	212,000	154,520	677,584	677,584	688,533
Total Transfers Out	\$ 318,000	\$ 154,520	\$ 677,584	\$ 677,584	\$ 688,533
Total Expenditures and Transfers Out	\$ 1,827,959	\$ 809,462	\$ 1,429,839	\$ 851,607	\$ 1,364,945
Difference Total Resources and Expenditures and Transfers Out	\$ (359,478)	\$ 228,768	\$ 918,778	\$ 1,132,586	\$ 1,265,846
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 10,739,368	\$ 10,379,887	\$ 10,605,071	\$ 10,608,658	\$ 11,741,244
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(359,481)	228,768	918,778	1,132,586	1,265,846
June 30th Ending Balance	\$ 10,379,887	\$ 10,608,655	\$ 11,523,849	\$ 11,741,244	\$ 13,007,090
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
General Fund Loan	0	(154,520)	(677,584)	(832,104)	(1,520,637)
June 30th Ending Operating Fund Balance	\$ 2,878,250	\$ 2,952,498	\$ 3,344,628	\$ 3,407,503	\$ 3,984,816

Note: Rates for Development Impact Fees were approved in total as a group (Streets, Storm Drainage, Fire, Police, and Public Services). Therefore, any temporary deficit in one Development Impact Fee fund will be offset by the overall surplus of the Development Impact Fee funds taken as a whole.

FUND BALANCE SUMMARY

Development Impact - Streets Fund 300

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 634,238	\$ 885,608	\$ 1,345,528	\$ 1,111,455	\$ 1,652,786
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	677,944	0	0	0	0
Total Transfers In	677,944	0	0	0	0
Total Resources (Revenue Reserves and Transfers In)	\$ 1,312,182	\$ 885,608	\$ 1,345,528	\$ 1,111,455	\$ 1,652,786
Total Expenditures	\$ 1,363,414	\$ 654,742	\$ 750,000	\$ 124,313	\$ 660,000
<u>Transfers Out</u>					
Fund 100 - General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 1,363,414	\$ 654,742	\$ 750,000	\$ 124,313	\$ 660,000
Difference Total Resources and Expenditures and Transfers Out	\$ (51,232)	\$ 230,866	\$ 595,528	\$ 987,142	\$ 992,786
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 7,043,363	\$ 6,992,131	\$ 7,086,151	\$ 7,222,997	\$ 8,210,139
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(51,232)	230,866	595,528	987,142	992,786
June 30th Ending Balance	\$ 6,992,131	\$ 7,222,997	\$ 7,681,679	\$ 8,210,139	\$ 9,202,925
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
June 30th Ending Operating Fund Balance	\$ (509,506)	\$ (278,640)	\$ 180,042	\$ 708,502	\$ 1,701,288

Note: Rates for Development Impact Fees were approved in total as a group (Streets, Storm Drainage, Fire, Police, and Public Services). Therefore, any temporary deficit in one Development Impact Fee fund will be offset by the overall surplus of the Development Impact Fee funds taken as a whole.

FUND BALANCE SUMMARY

Development Impact - Storm Drainage Fund 301

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 89,001	\$ 121,696	\$ 182,206	\$ 153,319	\$ 227,999
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 89,001	\$ 121,696	\$ 182,206	\$ 153,319	\$ 227,999
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 47,500	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 0	\$ 0	\$ 0	\$ 47,500	\$ 0
Difference Total Resources and Expenditures and Transfers Out	\$ 89,001	\$ 121,696	\$ 182,206	\$ 105,819	\$ 227,999
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 2,131,000	\$ 2,220,001	\$ 2,320,237	\$ 2,341,697	\$ 2,447,516
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	89,001	121,696	182,206	105,819	227,999
June 30th Ending Balance	\$ 2,220,001	\$ 2,341,697	\$ 2,502,443	\$ 2,447,516	\$ 2,675,515

FUND BALANCE SUMMARY

Development Impact - Fire Fund 302

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 32,700	\$ 15,729	\$ 70,015	\$ 21,365	\$ 31,186
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 32,700	\$ 15,729	\$ 70,015	\$ 21,365	\$ 31,186
Total Expenditures	\$ 146,545	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 146,545	\$ 0	\$ 0	\$ 0	\$ 0
Difference Total Resources and Expenditures and Transfers Out	\$ (113,845)	\$ 15,729	\$ 70,015	\$ 21,365	\$ 31,186
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 987,281	\$ 873,436	\$ 889,325	\$ 889,165	\$ 910,530
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(113,845)	15,729	70,015	21,365	31,186
June 30th Ending Balance	\$ 873,436	\$ 889,165	\$ 959,340	\$ 910,530	\$ 941,716

Note: During FY 2012-13 the City Council approved an 18 month temporary reduction of the Development Impact Fee - Fire, which had an original sunset of October 4, 2014 for qualifying residential development. During FY 2014-15, the City Council approved an additional 18 months, which was to sunset April 2, 2016. In light of a new DIF fee study, the Council has extended the temporary reduction until the new DIF fee study rates are approved.

Itemized Fund Expenditures:

Station 301 Temporary Trailers	\$ 613
5th Ambulance	145,932
	<u>\$ 146,545</u>

FUND BALANCE SUMMARY

Development Impact - Police Fund 303

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 9,560	\$ 4,598	\$ 20,564	\$ 6,249	\$ 9,114
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 9,560	\$ 4,598	\$ 20,564	\$ 6,249	\$ 9,114
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Difference Total Resources and Expenditures and Transfers Out	\$ 9,560	\$ 4,598	\$ 20,564	\$ 6,249	\$ 9,114
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 257,121	\$ 266,681	\$ 271,328	\$ 271,279	\$ 277,528
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	9,560	4,598	20,564	6,249	9,114
June 30th Ending Balance	\$ 266,681	\$ 271,279	\$ 291,892	\$ 277,528	\$ 286,642

Note: During FY 2012-13 the City Council approved an 18 month temporary reduction of the Development Impact Fee - Fire, which had an original sunset of October 4, 2014 for qualifying residential development. During FY 2014-15, the City Council approved an additional 18 months, which was to sunset April 2, 2016. In light of a new DIF fee study, the Council has extended the temporary reduction until the new DIF fee study rates are approved.

FUND BALANCE SUMMARY

Development Impact - Public Services Fund 304

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 25,038	\$ 10,599	\$ 52,720	\$ 14,221	\$ 21,173
Budget Reserves	0	0	0	0	0
<u>Transfers In</u>					
Fund 100 - General Fund (Loan)	0	0	677,584	677,584	688,533
Total Transfers In	0	0	677,584	677,584	688,533
Total Resources (Revenue and Transfers In)	\$ 25,038	\$ 10,599	\$ 730,304	\$ 691,805	\$ 709,706
Total Expenditures	\$ 0	\$ 200	\$ 2,255	\$ 2,210	\$ 16,412
<u>Transfers Out</u>					
Fund 401 - City Debt Service	\$ 106,000	\$ 0	\$ 0	\$ 0	\$ 0
Fund 403 - 2005 COP Refinance	212,000	154,520	677,584	677,584	688,533
Total Transfers Out	\$ 318,000	\$ 154,520	\$ 677,584	\$ 677,584	\$ 688,533
Total Expenditures and Transfers Out	\$ 318,000	\$ 154,720	\$ 679,839	\$ 679,794	\$ 704,945
Difference Total Resources and Expenditures and Transfers Out	\$ (292,962)	\$ (144,121)	\$ 50,465	\$ 12,011	\$ 4,761
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 320,603	\$ 27,641	\$ 38,030	\$ (116,480)	\$ (104,469)
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(292,962)	(144,121)	50,465	12,011	4,761
June 30th Ending Balance	\$ 27,641	\$ (116,480)	\$ 88,495	\$ (104,469)	\$ (99,708)
Less: General Fund Loan	0	(154,520)	(677,584)	(832,104)	(1,520,637)
June 30th Ending Operating Fund Balance	\$ 27,641	\$ (271,000)	\$ (589,089)	\$ (936,573)	\$ (1,620,345)

Note: During FY 2012-13 the City Council approved an 18 month temporary reduction of the Development Impact Fee - Fire, which had an original sunset of October 4, 2014 for qualifying residential development. During FY 2014-15, the City Council approved an additional 18 months, which was to sunset April 2, 2016. In light of a new DIF fee study, the Council has extended the temporary reduction until the new DIF fee study rates are approved.

Note: Rates for Development Impact Fees were approved in total as a group (Streets, Storm Drainage, Fire, Police, and Public Services). Therefore, any temporary deficit in one Development Impact Fee fund will be offset by the overall surplus of the Development Impact Fee funds taken as a whole.

The June 30, 2017 ending operating fund balance, including factoring in the cumulative General Fund Loan of \$1,520,637, is \$(1,542,715).

FUND BALANCE SUMMARY

2004 Streets Debt Service Fund 400

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 2,440	\$ 5,856	\$ 4,172	\$ 4,102	\$ 4,403
Budget Reserves	0	0	4,642,303	4,612,781	0
<u>Transfers In</u>					
Fund 205 - Gas Tax	\$ 450,000	\$ 625,000	\$ 0	\$ 0	\$ 0
Fund 206 - Gas Tax Swap	20,000	20,000	0	0	0
Fund 207 - LTF	250,000	2,805,000	0	0	0
Total Transfers In	\$ 720,000	\$ 3,450,000	\$ 0	\$ 0	\$ 0
Total Resources (Revenue and Transfers In)	\$ 722,440	\$ 3,455,856	\$ 4,646,475	\$ 4,616,883	\$ 4,403
Total Expenditures	\$ 823,343	\$ 736,696	\$ 4,646,475	\$ 4,616,883	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 823,343	\$ 736,696	\$ 4,646,475	\$ 4,616,883	\$ 0
Difference Total Resources and Expenditures and Transfers Out	\$ (100,903)	\$ 2,719,160	\$ 0	\$ 0	\$ 4,403
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 2,130,428	\$ 2,029,525	\$ 4,743,561	\$ 4,748,685	\$ 135,904
Budgeted Reserves	0	0	(4,642,303)	(4,612,781)	0
Difference Total Resources and Expenditures and Transfers Out	(100,903)	2,719,160	0	0	4,403
June 30th Ending Balance	\$ 2,029,525	\$ 4,748,685	\$ 101,258	\$ 135,904	\$ 140,307
Less: Bond Reserves	(892,658)	(892,658)	0	0	0
June 30th Ending Operating Fund Balance	\$ 1,136,867	\$ 3,856,027	\$ 101,258	\$ 135,904	\$ 140,307

In FY 2014-15, a total of \$3,450,000 was transferred into Fund 400 - 2004 Streets Debt Service in order to pay off the 2004 Variable Rate Demand Revenue Bonds in FY 2015-16. This resulted in the bonds being retired 8 years ahead of schedule due to this prepayment as well as the prepayments that were made in previous years.

FUND BALANCE SUMMARY

City Debt Service Fund 401

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 1,101	\$ 0	\$ 0	\$ 0	\$ 0
Budget Reserves	0	0	0	0	0
<u>Transfers In</u>					
Fund 100 - General Fund	\$ 15,490	\$ 0	\$ 0	\$ 0	\$ 0
Fund 304 - DIF Public Services	106,000	0	0	0	0
Fund 403 - 2005 COP Refinance	12,201,745	0	0	0	0
Total Transfers In	\$ 12,323,235	\$ 0	\$ 0	\$ 0	\$ 0
Total Resources (Revenue and Transfers In)	\$ 12,324,336	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 12,786,966	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Fund 403 - DIF Public Services	1,854,040	0	0	0	0
Total Transfers Out	1,854,040	0	0	0	0
Total Expenditures and Transfers Out	\$ 14,641,006	\$ 0	\$ 0	\$ 0	\$ 0
Difference Total Resources and Expenditures and Transfers Out	\$ (2,316,670)	\$ 0	\$ 0	\$ 0	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 2,316,670	\$ 0	\$ 0	\$ 0	\$ 0
Budgeted Reserves	0	0	0	0	0
Residual Equity Transfer	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(2,316,670)	0	0	0	0
June 30th Ending Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Less: Bond Reserves	0	0	0	0	0
June 30th Ending Operating Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Due to the refinancing of the 2005 Civic Plaza Certificates of Participation into the 2013 Civic Plaza Refunding Lease Revenue Bonds in November 2013, this fund was closed in FY 2013-14.

FUND BALANCE SUMMARY

Water Rights Acquisition Fund 402

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 146	\$ 260	\$ 17	\$ 484	\$ 244
Budget Reserves	0	0	0	5,617	0
<u>Transfers In</u>					
Fund 100 - General Fund	\$ 1,345,475	\$ 1,447,611	\$ 1,449,550	\$ 1,441,174	\$ 1,446,375
Total Transfers In	\$ 1,345,475	\$ 1,447,611	\$ 1,449,550	\$ 1,441,174	\$ 1,446,375
Total Resources (Revenue and Transfers In)	\$ 1,345,621	\$ 1,447,871	\$ 1,449,567	\$ 1,447,275	\$ 1,446,619
Total Expenditures	\$ 1,339,656	\$ 1,447,765	\$ 1,449,550	\$ 1,447,275	\$ 1,446,375
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 1,339,656	\$ 1,447,765	\$ 1,449,550	\$ 1,447,275	\$ 1,446,375
Difference Total Resources and Expenditures and Transfers Out	\$ 5,965	\$ 106	\$ 17	\$ 0	\$ 244
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 1,452,185	\$ 1,458,150	\$ 1,458,300	\$ 1,458,256	\$ 1,452,639
Budgeted Reserves	0	0	0	(5,617)	0
Difference Total Resources and Expenditures and Transfers Out	5,965	106	17	0	244
June 30th Ending Balance	\$ 1,458,150	\$ 1,458,256	\$ 1,458,317	\$ 1,452,639	\$ 1,452,883
Less: Bond Reserves	(1,452,247)	(1,452,247)	(1,452,247)	(1,452,247)	(1,452,247)
June 30th Ending Operating Fund Balance	\$ 5,903	\$ 6,009	\$ 6,070	\$ 392	\$ 636

FUND BALANCE SUMMARY

2013 Civic Plaza Refinancing Fund 403

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 668	\$ 70,275	\$ 852	\$ 440	\$ 98
Bond/Loan Proceeds	12,445,000	0	0	0	0
Budget Reserves	0	0	0	0	0
<u>Transfers In</u>					
Fund 100 - General Fund	\$ 30,980	\$ 22,580	\$ 99,016	\$ 99,016	\$ 100,617
Fund 304 - DIF Public Services	212,000	154,520	677,584	677,584	688,533
Fund 401 - City Debt Service	1,854,040	0	0	0	0
Total Transfers In	\$ 2,097,020	\$ 177,100	\$ 776,600	\$ 776,600	\$ 789,150
Total Resources (Revenue and Transfers In)	\$ 14,542,688	\$ 247,375	\$ 777,452	\$ 777,040	\$ 789,248
Total Expenditures	\$ 426,659	\$ 800,759	\$ 776,600	\$ 776,325	\$ 789,150
<u>Transfers Out</u>					
Fund 401 - City Debt Service	12,201,745	0	0	0	0
Total Transfers Out	\$ 12,201,745	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures and Transfers Out	\$ 12,628,404	\$ 800,759	\$ 776,600	\$ 776,325	\$ 789,150
Difference Total Resources and Expenditures and Transfers Out	\$ 1,914,284	\$ (553,384)	\$ 852	\$ 715	\$ 98
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 0	\$ 1,799,714	\$ 1,240,161	\$ 1,246,330	\$ 1,247,045
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	1,914,284	(553,384)	852	715	98
Adjustment For Budgetary Purposes	(114,570)	0	0	0	0
June 30th Ending Balance	\$ 1,799,714	\$ 1,246,330	\$ 1,241,013	\$ 1,247,045	\$ 1,247,143
Less: Bond Reserves	(1,146,539)	(1,149,910)	(1,146,539)	(1,149,910)	(1,149,910)
June 30th Ending Operating Fund Balance	\$ 653,175	\$ 96,420	\$ 94,474	\$ 97,135	\$ 97,233

In November 2013, the 2005 variable rate Civic Plaza Certificates of Participation were refinanced into fixed rate 2013 Civic Plaza Refunding Lease Revenue Bonds.

FUND BALANCE SUMMARY

City Streets Projects Fund 504

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 740,933	\$ 61	\$ 2,735,283	\$ 38,857	\$ 2,696,484
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 740,933	\$ 61	\$ 2,735,283	\$ 38,857	\$ 2,696,484
Total Expenditures	\$ 794,544	\$ 17	\$ 2,735,283	\$ 57,865	\$ 2,733,034
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 794,544	\$ 17	\$ 2,735,283	\$ 57,865	\$ 2,733,034
Difference Total Resources and Expenditures and Transfers Out	\$ (53,611)	\$ 44	\$ 0	\$ (19,008)	\$ (36,550)
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ (75,650)	\$ (129,261)	\$ (129,261)	\$ (129,217)	\$ (148,225)
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(53,611)	44	0	(19,008)	(36,550)
June 30th Ending Balance	\$ (129,261)	\$ (129,217)	\$ (129,261)	\$ (148,225)	\$ (184,775)

Note: This fund is showing a planned negative June 30th Ending Balance. This reflects the timing difference getting reimbursements from other governments on various projects being tracked within the fund.

Below are the capital projects in the FY 2016-17 Budget:

- CO 6523 - Park and Ride Facility
- CO 7091 - H-01 Drainage Facility - Section 3A (Third Avenue to Fourth Avenue)
- CO 7094 - Rancho Road Improvements-7th Avenue to Mariposa Road
- CO 7123 - Willow Street Paseo

FUND BALANCE SUMMARY

Township Fund 507

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 216	\$ 218	\$ 222	\$ 330	\$ 423
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Fund 586 - RDA CIP Area #1	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	<u>\$ 216</u>	<u>\$ 218</u>	<u>\$ 222</u>	<u>\$ 330</u>	<u>\$ 423</u>
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 216	\$ 218	\$ 222	\$ 330	\$ 423
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 92,235	\$ 92,451	\$ 92,687	\$ 92,669	\$ 92,999
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	<u>216</u>	<u>218</u>	<u>222</u>	<u>330</u>	<u>423</u>
June 30th Ending Balance	\$ 92,451	\$ 92,669	\$ 92,909	\$ 92,999	\$ 93,422

Staff will close out the fund upon final acceptance of the project, release of retention, and final reconciliation of the fund.

FUND BALANCE SUMMARY

Ranchero Road Undercrossing Fund 600

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 705,720	\$ 0	\$ 0	\$ 0	\$ 0
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 705,720	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 27,776	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers Out</u>					
Fund 300 - DIF Streets	677,944	0			
Total Transfers Out	677,944	0	0	0	0
Total Expenditures and Transfers Out	\$ 705,720	\$ 0	\$ 0	\$ 0	\$ 0
Difference Total Resources and Expenditures and Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Residual Equity Transfer	0	0	0	0	0
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	0	0
June 30th Ending Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

This fund was closed in FY 2013-14.

FUND BALANCE SUMMARY

Community Development Commission Fund 170

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 182,829	\$ 144,275	\$ 621,159	\$ 197,440	\$ 191,488
Budgeted Reserves	0	0	0	0	51,000
<u>Transfers In</u>					
Fund 100 - General Fund	0	0	0	250,000	410,493
Total Transfers In	0	0	0	250,000	410,493
Total Resources (Revenue and Transfers In)	<u>\$ 182,829</u>	<u>\$ 144,275</u>	<u>\$ 621,159</u>	<u>\$ 447,440</u>	<u>\$ 652,981</u>
Total Expenditures	\$ 424,633	\$ 524,524	\$ 563,605	\$ 754,907	\$ 652,981
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	<u>\$ 424,633</u>	<u>\$ 524,524</u>	<u>\$ 563,605</u>	<u>\$ 754,907</u>	<u>\$ 652,981</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (241,804)	\$ (380,249)	\$ 57,554	\$ (307,467)	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 614,249	\$ 380,448	\$ 119,161	\$ 199	\$ (307,268)
Budgeted Reserves	0	0	0	0	(51,000)
Adjustment For Budgetary Purposes	8,003	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	<u>(241,804)</u>	<u>(380,249)</u>	<u>57,554</u>	<u>(307,467)</u>	<u>0</u>
June 30th Ending Balance	\$ 380,448	\$ 199	\$ 176,715	\$ (307,268)	\$ (358,268)

The City's General Fund transferred \$250,000 (in FY 2015-16) for the development of a study; and plans to transfer \$410,493 (in FY 2016-17) to fund the Commission's excess FY 2016-17 expenditures over revenues. This is in addition to the \$250,000 transfer made in FY 2012-13 for Community Development Commission operations, resulting in a combined total of \$910,493 in support of the CDC staff's economic development efforts. As the CDC has a projected negative fund balance of \$358,268 at the end of FY 2016-17, (after factoring the needed General Fund transfer to fund the economic development ongoing operations), during FY 2016-17 staff will begin preparing a plan for transitioning the CDC operations into the General Fund. In doing so, the existing fund balance deficit will also be examined and existing CDC assets, such as land, will be evaluated for potential sale to eliminate the deficit balance going forward.

The study funded by a General Fund transfer in FY 2015-16 will not be fully completed by June 30, 2016. Therefore, \$51,000 in funds will be carried over to FY 2016-17 to complete the study.

FUND BALANCE SUMMARY

Hesperia Housing Authority Fund 370

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 169,008	\$ 181,024	\$ 1,281,570	\$ 891,079	\$ 178,139
Budgeted Reserves	0	0	0	0	468,706
Budgeted Reserves for Loan	0	0	0	0	3,831,975
<u>Transfers In</u>					
Fund 700 - Water Operations	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	<u>\$ 169,008</u>	<u>\$ 181,024</u>	<u>\$ 1,281,570</u>	<u>\$ 891,079</u>	<u>\$ 4,478,820</u>
Total Expenditures	\$ 480,619	\$ 366,351	\$ 639,564	\$ 276,760	\$ 4,478,820
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	<u>\$ 480,619</u>	<u>\$ 366,351</u>	<u>\$ 639,564</u>	<u>\$ 276,760</u>	<u>\$ 4,478,820</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (311,611)	\$ (185,327)	\$ 642,006	\$ 614,319	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 16,591,710	\$ 16,408,239	\$ 17,488,483	\$ 17,487,912	\$ 18,102,231
Prior Period Adjustment	0	1,265,000	0	0	0
Budgeted Reserves	0	0	0	0	(4,300,681)
Adjustment For Budgetary Purposes	128,140	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	<u>(311,611)</u>	<u>(185,327)</u>	<u>642,006</u>	<u>614,319</u>	<u>0</u>
June 30th Ending Balance	\$ 16,408,239	\$ 17,487,912	\$ 18,130,489	\$ 18,102,231	\$ 13,801,550
Less: Loans/Notes Receivables	(1,200,000)	0	0	0	0
Land Held For Resale	<u>(10,269,457)</u>	<u>(10,269,457)</u>	<u>(10,269,457)</u>	<u>(10,269,457)</u>	<u>(10,269,457)</u>
June 30th Ending Operating Fund Balance	\$ 4,938,782	\$ 7,218,455	\$ 7,861,032	\$ 7,832,774	\$ 3,532,093

Hesperia Housing Authority Fund Balance reserves will be used in FY 2016-17 to further low and moderate income housing activities, including a \$3.8 million loan agreement with Eagle 55 Senior Housing, in addition to general housing programs. The Eagle 55 Senior Housing loan agreement is a budgetary basis adjustment because, the Comprehensive Annual Financial Report reflects the loan on the balance sheet as a loan receivable as opposed to an expenditure.

The payment of \$1,200,000 from Fund 700 - Water Operations in FY 2014-15 was the final payment of the June 2010 5-year loan to the Hesperia Water District. The \$1,200,000 is a budgetary basis adjustment because in the Comprehensive Annual Financial Report the loan is shown on the balance sheet as a loan receivable and is reduced by the annual payments, and is not reflected as revenue.

FUND BALANCE SUMMARY

VVEDA Housing Authority Fund 371

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 159,570	\$ 4,189	\$ 104,671	\$ 6,173	\$ 8,172
Budgeted Reserves	0	0	75,329	0	141,828
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Transfers In)	\$ 159,570	\$ 4,189	\$ 180,000	\$ 6,173	\$ 150,000
Total Expenditures	\$ 157,469	\$ 0	\$ 180,000	\$ 0	\$ 150,000
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 157,469	\$ 0	\$ 180,000	\$ 0	\$ 150,000
Difference Total Resources and Expenditures and Transfers Out	\$ 2,101	\$ 4,189	\$ 0	\$ 6,173	\$ 0
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 1,694,895	\$ 1,696,996	\$ 991,412	\$ 1,701,185	\$ 1,707,358
Budgeted Reserves	0	0	(75,329)	0	(141,828)
Extraordinary Gain/(Loss)	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	2,101	4,189	0	6,173	0
June 30th Ending Balance	\$ 1,696,996	\$ 1,701,185	\$ 916,083	\$ 1,707,358	\$ 1,565,530

For FY 2016-17, VVEDA Housing budgeted reserves in the amount of \$141,828 will be used for affordable housing activities.

FUND BALANCE SUMMARY

Water District Funds Combined (700, 701, 710, 711)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 20,793,646	\$ 20,449,216	\$ 19,914,149	\$ 19,192,094	\$ 25,735,575
Bond/Loan Proceeds	0	0	0	70,000	3,772,663
Budgeted Reserves	0	0	728,529	779,744	1,321,831
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	<u>\$ 20,793,646</u>	<u>\$ 20,449,216</u>	<u>\$ 20,642,678</u>	<u>\$ 20,041,838</u>	<u>\$ 30,830,069</u>
Total Expenditures	\$ 21,678,866	\$ 19,990,246	\$ 19,544,029	\$ 18,884,622	\$ 30,827,142
<u>Transfers Out</u>					
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfers Out	<u>\$ 21,678,866</u>	<u>\$ 19,990,246</u>	<u>\$ 19,544,029</u>	<u>\$ 18,884,622</u>	<u>\$ 30,827,142</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (885,220)	\$ 458,970	\$ 1,098,649	\$ 1,157,216	\$ 2,927
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 78,286,839	\$ 88,851,308	\$ 89,259,423	\$ 85,879,522	\$ 86,256,994
Budgeted Reserves	0	0	(728,529)	(779,744)	(1,321,831)
Prior period adjustment	11,729,460	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(885,220)	458,970	1,098,649	1,157,216	2,927
Adjustment for Budgetary Purposes	<u>(279,771)</u>	<u>(3,430,756)</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	\$ 88,851,308	\$ 85,879,522	\$ 89,629,543	\$ 86,256,994	\$ 84,938,090

FUND BALANCE SUMMARY

Water District - Water Operations Fund 700

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 16,941,973	\$ 16,418,053	\$ 15,785,926	\$ 15,104,094	\$ 15,503,485
Budgeted Reserves	0	0	708,529	733,000	907,831
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	<u>\$ 16,941,973</u>	<u>\$ 16,418,053</u>	<u>\$ 16,494,455</u>	<u>\$ 15,837,094</u>	<u>\$ 16,411,316</u>
Total Expenditures	\$ 18,185,092	\$ 17,060,873	\$ 16,359,629	\$ 15,663,869	\$ 16,550,929
<u>Transfers Out</u>					
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfers Out	<u>\$ 18,185,092</u>	<u>\$ 17,060,873</u>	<u>\$ 16,359,629</u>	<u>\$ 15,663,869</u>	<u>\$ 16,550,929</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (1,243,119)	\$ (642,820)	\$ 134,826	\$ 173,225	\$ (139,613)
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 72,885,912	\$ 83,964,708	\$ 83,320,998	\$ 80,274,082	\$ 79,714,307
Budgeted Reserves	0	0	(708,529)	(733,000)	(907,831)
Prior period adjustment	11,729,460	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(1,243,119)	(642,820)	134,826	173,225	(139,613)
Adjustment for Budgetary Purposes	<u>592,455</u>	<u>(3,047,806)</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	\$ 83,964,708	\$ 80,274,082	\$ 82,747,295	\$ 79,714,307	\$ 78,666,863

Note: Because Water and Sewer are proprietary funds, the expenditures for actual shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

FUND BALANCE SUMMARY

Water District - Water Capital Fund 701

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 329,877	\$ 414,951	\$ 396,000	\$ 500,385	\$ 6,642,337
Bond/Loan Proceeds	0	0	0	70,000	3,772,663
Budgeted Reserves	0	0	0	30,000	0
<u>Transfers In</u>					
Transfers In	0	0	0	0	0
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	\$ 329,877	\$ 414,951	\$ 396,000	\$ 600,385	\$ 10,415,000
Total Expenditures	\$ 650,459	\$ 38,954	\$ 0	\$ 70,000	\$ 10,575,789
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 650,459	\$ 38,954	\$ 0	\$ 70,000	\$ 10,575,789
Difference Total Resources and Expenditures and Transfers Out	\$ (320,582)	\$ 375,997	\$ 396,000	\$ 530,385	\$ (160,789)
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ (11,604,808)	\$ (12,696,299)	\$ (12,290,499)	\$ (12,478,198)	\$ (11,977,813)
Budgeted Reserves	0	0	0	(30,000)	0
Difference Total Resources and Expenditures and Transfers Out	(320,582)	375,997	396,000	530,385	(160,789)
Adjustment for Budgetary Purposes	(770,909)	(157,896)	0	0	0
June 30th Ending Balance	\$ (12,696,299)	\$ (12,478,198)	\$ (11,894,499)	\$ (11,977,813)	\$ (12,138,602)

Note: The combined Water Operating and Water Capital fund balances are available in the event that either fund projects a negative June 30th ending fund balance.

Note: The District has received approval for \$6,727,337 in grant funds related to the Reclaimed Water Distribution System project. Expenditures and the related grant reimbursement projected by fiscal year are shown below:

	FY 2016-17	FY 2017-18	Total
Proposition 1 Grant Program	4,727,337	0	4,727,337
Proposition 84 Drought Relief	1,500,000	500,000	2,000,000
Total	6,227,337	500,000	6,727,337

In addition to the grants mentioned above, the District also received approved from the State for a \$9.9 million loan for the project, resulting in total project funding of \$16.6 million

FUND BALANCE SUMMARY

Water District - Sewer Operations Fund 710

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 3,430,884	\$ 3,492,978	\$ 3,530,215	\$ 3,482,815	\$ 3,504,653
Budgeted Reserves	0	0	20,000	16,744	214,000
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	<u>\$ 3,430,884</u>	<u>\$ 3,492,978</u>	<u>\$ 3,550,215</u>	<u>\$ 3,499,559</u>	<u>\$ 3,718,653</u>
Total Expenditures	\$ 2,712,565	\$ 2,890,419	\$ 3,184,400	\$ 3,150,753	\$ 3,500,424
<u>Transfers Out</u>					
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfers Out	<u>\$ 2,712,565</u>	<u>\$ 2,890,419</u>	<u>\$ 3,184,400</u>	<u>\$ 3,150,753</u>	<u>\$ 3,500,424</u>
Difference Total Resources and Expenditures and Transfers Out	\$ 718,319	\$ 602,559	\$ 365,815	\$ 348,806	\$ 218,229
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 13,356,485	\$ 13,842,736	\$ 14,235,993	\$ 14,221,991	\$ 14,554,053
Budgeted Reserves	0	0	(20,000)	(16,744)	(214,000)
Difference Total Resources and Expenditures and Transfers Out	718,319	602,559	365,815	348,806	218,229
Adjustment for Budgetary Purposes	<u>(232,068)</u>	<u>(223,304)</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	<u>\$ 13,842,736</u>	<u>\$ 14,221,991</u>	<u>\$ 14,581,808</u>	<u>\$ 14,554,053</u>	<u>\$ 14,558,282</u>

Note: Because Water and Sewer are proprietary funds, the expenditures for actuals shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

FUND BALANCE SUMMARY

Water District - Sewer Capital Fund 711

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 90,912	\$ 123,234	\$ 202,008	\$ 104,800	\$ 85,100
Budgeted Reserves	0	0	0	0	200,000
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	<u>\$ 90,912</u>	<u>\$ 123,234</u>	<u>\$ 202,008</u>	<u>\$ 104,800</u>	<u>\$ 285,100</u>
Total Expenditures	\$ 130,750	\$ 0	\$ 0	\$ 0	\$ 200,000
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	<u>\$ 130,750</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 200,000</u>
Difference Total Resources and Expenditures and Transfers Out	\$ (39,838)	\$ 123,234	\$ 202,008	\$ 104,800	\$ 85,100
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 3,649,250	\$ 3,740,163	\$ 3,992,931	\$ 3,861,647	\$ 3,966,447
Budgeted Reserves	0	0	0	0	(200,000)
Difference Total Resources and Expenditures and Transfers Out	(39,838)	123,234	202,008	104,800	85,100
Adjustment for Budgetary Purposes	<u>130,751</u>	<u>(1,750)</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30th Ending Balance	\$ 3,740,163	\$ 3,861,647	\$ 4,194,939	\$ 3,966,447	\$ 3,851,547

Note: Because Water and Sewer are proprietary funds, the expenditures for actuals shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

FUND BALANCE SUMMARY

Combined Fire District Operating and Fire Capital (200, 502)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 10,975,313	\$ 10,995,809	\$ 10,670,014	\$ 10,629,681	\$ 11,416,281
Budgeted Reserves	0	0	0	234,848	0
<u>Transfers In</u>					
Total Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Resources (Revenue and Budgeted Reserves)	\$ 10,975,313	\$ 10,995,809	\$ 10,670,014	\$ 10,864,529	\$ 11,416,281
Total Expenditures	\$ 10,364,725	\$ 11,462,049	\$ 10,113,121	\$ 10,628,447	\$ 10,777,516
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 10,364,725	\$ 11,462,049	\$ 10,113,121	\$ 10,628,447	\$ 10,777,516
Difference Total Resources and Expenditures and Transfers Out	\$ 610,588	\$ (466,240)	\$ 556,893	\$ 236,082	\$ 638,765
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 5,786,565	\$ 6,397,153	\$ 5,966,636	\$ 5,930,913	\$ 5,932,147
Budgeted Reserves	0	0	0	(234,848)	0
Difference Total Resources and Expenditures and Transfers Out	610,588	(466,240)	556,893	236,082	638,765
June 30th Ending Balance	\$ 6,397,153	\$ 5,930,913	\$ 6,523,529	\$ 5,932,147	\$ 6,570,912

FUND BALANCE SUMMARY

Fire District Fund 200

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 10,403,791	\$ 10,358,467	\$ 9,995,641	\$ 9,848,956	\$ 10,587,933
Budgeted Reserves	0	0	0	234,848	0
<u>Transfers In</u>					
Total Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Resources (Revenue and Budgeted Reserves)	\$ 10,403,791	\$ 10,358,467	\$ 9,995,641	\$ 10,083,804	\$ 10,587,933
Total Expenditures	\$ 10,364,725	\$ 11,228,876	\$ 9,984,121	\$ 10,083,804	\$ 10,433,516
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 10,364,725	\$ 11,228,876	\$ 9,984,121	\$ 10,083,804	\$ 10,433,516
Difference Total Resources and Expenditures and Transfers Out	\$ 39,066	\$ (870,409)	\$ 11,520	\$ 0	\$ 154,417
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 1,317,736	\$ 1,356,802	\$ 529,360	\$ 486,393	\$ 251,545
Budgeted Reserves	0	0	0	(234,848)	0
Difference Total Resources and Expenditures and Transfers Out	39,066	(870,409)	11,520	0	154,417
June 30th Ending Balance	\$ 1,356,802	\$ 486,393	\$ 540,880	\$ 251,545	\$ 405,962

FUND BALANCE SUMMARY

Fire Capital Fund 502

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 571,522	\$ 637,342	\$ 674,373	\$ 780,725	\$ 828,348
Budgeted Reserves	0	0	0	0	0
<u>Transfers In</u>					
Total Transfers In	0	0	0	0	0
Total Resources (Revenue, Reserves and Transfers In)	\$ 571,522	\$ 637,342	\$ 674,373	\$ 780,725	\$ 828,348
Expenditures:					
Medic Truck	0	0	0	368,126	0
Medic Ambulance	0	164,114	0	176,517	215,000
Station 301	0	69,059	0	0	0
Fire Station 304 Plymovent	0	0	45,000	0	45,000
Roof Repair	0	0	84,000	0	84,000
Total Expenditures	\$ 0	\$ 233,173	\$ 129,000	\$ 544,643	\$ 344,000
<u>Transfers Out</u>					
Total Transfers Out	0	0	0	0	0
Total Expenditures and Transfers Out	\$ 0	\$ 233,173	\$ 129,000	\$ 544,643	\$ 344,000
Difference Total Resources and Expenditures and Transfers Out	\$ 571,522	\$ 404,169	\$ 545,373	\$ 236,082	\$ 484,348
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 4,468,829	\$ 5,040,351	\$ 5,437,276	\$ 5,444,520	\$ 5,680,602
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	571,522	404,169	545,373	236,082	484,348
June 30th Ending Balance	\$ 5,040,351	\$ 5,444,520	\$ 5,982,649	\$ 5,680,602	\$ 6,164,950

FUND BALANCE SUMMARY

TOTAL ALL FUNDS

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget
Total Revenue	\$ 68,520,377	\$ 65,782,888	\$ 72,104,386	\$ 67,548,944	\$ 77,967,907
Bond/Loan Proceeds	12,445,000	0	0	70,000	3,772,663
Budgeted Reserves	0	0	11,412,205	8,981,413	9,040,579
Budgeted Reserves for Loan					3,831,975
<u>Transfers In</u>					
Total Transfers In	22,503,716	10,387,402	8,274,353	8,515,977	8,900,881
Total Resources (Revenue and Budgeted Reserves)	<u>\$ 103,469,093</u>	<u>\$ 76,170,290</u>	<u>\$ 91,790,944</u>	<u>\$ 85,116,334</u>	<u>\$ 103,514,005</u>
Total Expenditures	\$ 84,786,737	\$ 70,475,757	\$ 80,556,566	\$ 73,240,668	\$ 94,121,814
<u>Transfers Out</u>					
Total Transfers Out	20,618,002	8,521,039	6,294,038	6,535,662	6,904,551
Difference Total Resources and Expenditures and Transfers Out	<u>\$ 105,404,739</u>	<u>\$ 78,996,796</u>	<u>\$ 86,850,604</u>	<u>\$ 79,776,330</u>	<u>\$ 101,026,365</u>
Difference Total Resources and Transfers Out	\$ (1,935,646)	\$ (2,826,506)	\$ 4,940,340	\$ 5,340,004	\$ 2,487,640
<u>FUND BALANCE</u>					
July 1st Beginning Balance	\$ 143,604,918	\$ 153,140,531	\$ 150,650,829	\$ 148,148,272	\$ 144,506,863
Budgeted Reserves	0	0	(11,412,205)	(8,981,413)	(12,872,554)
Prior Period Adjustment	11,729,460	0	0	0	0
Extraordinary Gain/(Loss)	128,140	0	0	0	0
Difference Total Resources and Transfers Out	(1,935,646)	(2,826,506)	4,940,340	5,340,004	2,487,640
Adjustment for Budgetary Purposes	(279,771)	(3,430,756)	0	0	0
June 30th Ending Balance	<u>\$ 153,247,101</u>	<u>\$ 146,883,269</u>	<u>\$ 144,178,964</u>	<u>\$ 144,506,863</u>	<u>\$ 134,121,949</u>

Note: Because Water and Sewer are proprietary funds, the expenditures for actuals shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.