

# *Fund Balance*

*General Fund – Fund Balance Report*

*Other Funds – Unreserved Fund Balances*

*Fontana Fire Protection District Funds – Unreserved Fund Balances*

*Fontana Housing Authority Funds – Unreserved Fund Balance*

*Fontana Community Foundation Fund – Unreserved Fund Balance*

*Summary of Changes in Fund Balance Greater than 10%*

City of Fontana  
**General Fund - Fund Balance Report**  
 Five-Year Summary

	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Current Budget	2014/15 New Budget
Revenues	\$76,923,724	\$81,732,642	\$82,678,731	\$83,843,200	\$85,914,312	\$87,424,600
Expenditures	71,082,228	71,423,861	71,048,031	76,550,200	78,768,809	79,139,940
Revenues over (under) expenditures	5,841,496	10,308,781	11,630,700	7,293,000	7,145,503	8,284,660
Other sources & uses:						
Operating transfers in	7,976,331	8,266,759	8,666,293	8,971,740	8,971,740	9,566,300
Operating transfers out	(16,430,938)	(15,586,916)	(16,434,676)	(20,754,500)	(20,388,070)	(23,096,300)
Total other sources & uses	(8,454,607)	(7,320,157)	(7,768,383)	(11,782,760)	(11,416,330)	(13,530,000)
Revenues & other sources over (under) expenditures and other uses	(2,613,111)	2,988,624	3,862,317	(4,489,760)	(4,270,827)	(5,245,340)
Fund balance, beginning of year	64,934,130	62,363,291	65,399,061	65,629,556	67,213,295	62,942,468
Projected expenditure savings from current year GASB 31 adjustment	42,272	47,146	(1,800,063)			3,000,000
FY 2012-13 Lehman Bros investment loss Prior period adjustment			(248,020)	(1,220,590)		
Fund balance, end of year	\$62,363,291	\$65,399,061	\$67,213,295	\$59,919,206	\$62,942,468	\$60,697,128
<b>FUND BALANCE</b>						
Reserved						
Inventories	\$380,738	\$221,959	\$209,959	\$221,959	\$209,959	\$209,959
Loans receivable	11,000	0	0	0	0	0
Long-term receivables (RDA)	39,011,732	36,837,838	36,837,838	36,837,838	36,837,838	36,837,838
Jr. Lien Bonds	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total reserved	41,903,470	39,559,797	39,547,797	39,559,797	39,547,797	39,547,797
Designated						
Economic Uncertainty	2,582,171	2,468,960	5,579,365	5,579,365	7,042,907	7,042,907
Designated for ECB	812,888	630,691	898,032	757,032	1,309,785	1,309,785
PERS Rate Stability	4,988,348	3,925,639	2,925,639	1,925,639	1,925,639	925,639
Future Projects and Commitments	333,613	1,834,963	614,373	614,373	0	0
Lehman Bros investment loss			1,220,590		0	
15% Contingency	10,981,000	11,111,000	11,035,000	11,483,000	11,483,000	11,871,000
Unappropriated	761,801	5,868,011	5,392,499	0	1,633,340	0
	\$62,363,291	\$65,399,061	\$67,213,295	\$59,919,206	\$62,942,468	\$60,697,128
<b>Total available for contingencies as of July 1</b>	<b>\$10,981,000</b>	<b>\$11,111,000</b>	<b>\$11,035,000</b>	<b>\$11,483,000</b>	<b>\$11,483,000</b>	<b>\$11,871,000</b>

Fund balance is an important measure that represents the difference between a fund's assets and liabilities. The overall objective of fund balance reporting is to isolate that portion of fund balance that is unavailable to support the following period's budget.

The Governmental Accounting Standards Board issued Statement No. 54 to address issues related to how fund balance was being reported. GASB Statement No. 54 requires fund balance to be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Essentially what was **reserved**
    - **Nonspendable fund balance** – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
    - **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
    - **Committed fund balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
  
  - Essentially what was **unreserved**
    - **Assigned fund balance** – amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates authority
    - **Unassigned fund balance** – amounts that are available for any purpose; these amounts are reported only in the general fund
- Essentially what was **designated**

For Comprehensive Annual Financial Report (CAFR) purposes, these GASB Statement No. 54 classifications will be used. For purposes of budget presentation and discussion, fund balances will continue to be identified as reserved, unreserved and designated.

Other Funds  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Other General Funds:</b>						
102 CITY TECHNOLOGY	\$987,493	\$0	\$2,217,900	(\$2,585,100)	\$0	\$620,293
103 FACILITY MAINTENANCE	1,322,561	0	5,827,360	(6,258,520)	0	891,401
104 OFFICE OF EMERGENCY SVCS	2,096	0	35,060	(35,060)	0	2,096
105 KFON	869,121	270,000	0	(270,000)	0	869,121
106 SELF-INSURANCE	2,018,474	4,875,770	500,000	(5,183,750)	0	2,210,494
107 RETIREES MEDICAL BENEFITS	16,163,646	350,000	4,100,000	(1,700,000)	0	18,913,646
108 SUPPLEMENTAL RETIREMENT	18,531	500	27,250	(27,750)	0	18,531
110 GF OPERATING PROJECTS	0	265,720	0	(265,720)	0	0
125 STORM WATER COMPLIANCE	123,100	85,500	0	(50,360)	0	158,240
<b>Total Other General Funds</b>	<b>\$21,505,022</b>	<b>\$5,847,490</b>	<b>\$12,707,570</b>	<b>(\$16,376,260)</b>	<b>\$0</b>	<b>\$23,683,822</b>
<b>Special Revenue Funds:</b>						
201 MUNI SVCS FISCAL IMPACT	\$17,950,550	\$989,000	\$0	\$0	(\$806,000)	\$18,133,550
221 STATE TCR - AB 2928	2,300	1,200	0	0	0	3,500
222 CRIME PREV ASSET SEIZURE	80,037	4,200	0	(30,900)	0	53,337
223 FEDERAL ASSET SEIZURES	1,312,008	877,000	0	(850,000)	0	1,339,008
224 STATE ASSET SEIZURES	600	54,500	0	(32,840)	0	22,260
225 PD TRAFFIC SAFETY	0	630,180	0	(523,380)	0	106,800
241 AIR QUALITY MGMT DISTRICT	398,211	209,000	0	(16,000)	(1,300)	589,911
242 MEASURE I - TCR	4,246,988	60,000	0	0	(96,700)	4,210,288
243 TRAFFIC SAFETY	1,520,973	583,000	0	(1,028,420)	0	1,075,553
244 PROP 1B	129,403	0	0	0	0	129,403
245 MEASURE I REIMB 2010-2040	1,716	1,526,650	0	0	0	1,528,366
246 MEASURE I LOCAL 2010-2040	1,529,633	2,560,000	0	(2,120,830)	0	1,968,803
281 GAS TAX (STATE)	155,172	4,992,170	0	(4,050,700)	(596,300)	500,342
282 SOLID WASTE MITIGATION	1,903,748	2,242,000	0	(2,677,890)	(377,300)	1,090,558
301 GRANTS	0	133,930	0	(133,930)	0	0
302 ECONOMIC STIMULUS	0	0	0	0	0	0
321 FED LAW ENF BLOCK GRANT	19,978	52,350	1,885,250	(1,924,650)	0	32,928
322 STATE COPS AB3229	0	320,000	0	(320,000)	0	0

Other Funds  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Special Revenue Funds (continued):</b>						
362 CDBG	\$1,227,647	\$3,239,520	\$401,980	(\$2,324,700)	(\$91,800)	\$2,452,647
363 HOME PROGRAM	119,307	619,220	0	(434,220)	0	304,307
365 DOWN PYMT ASST PROGRAM	0	0	0	0	0	0
385 AFTER SCHOOL PROGRAM	0	3,257,920	0	(3,257,920)	0	0
401 LMD #1 CITY WIDE	2,357,580	953,800	0	(836,720)	(94,900)	2,379,760
402 LMD #2 VLG OF HERITAGE	647,082	2,062,000	206,300	(2,100,930)	(257,000)	557,452
403 LMD #3 EMPIRE CENTER	121,850	63,600	0	(63,800)	(6,800)	114,850
404 LMD #3 HUNTER'S RIDGE	2,139,062	832,500	0	(643,060)	(62,100)	2,266,402
406 LLMD #3 HUNTER'S RIDGE	49,181	32,700	0	(32,000)	(3,500)	46,381
407 CFD #1 SOUTHRIDGE VILLAGE	5,915,476	5,645,640	0	(3,501,590)	(1,950,000)	6,109,526
408 CFD #6 THE LANDINGS	2,300,359	353,000	182,000	(517,280)	(36,900)	2,281,179
409 CFD #6-1 STRATHAM	606,732	194,500	0	(89,660)	(104,000)	607,572
410 CFD #6-2 N MORNINGSIDE	208,647	89,200	0	(50,250)	(54,200)	193,397
411 CFD #6-3A BELLGROVE II	170,987	191,700	0	(111,270)	(124,300)	127,117
412 CFD #7 COUNTRY CLUB EST	326,736	117,000	40,000	(158,350)	(12,200)	313,186
413 CFD #8 PRESLEY	1,012,069	86,800	108,900	(188,190)	(15,600)	1,003,979
414 CFD #9M MORNINGSIDE	531,072	170,300	0	(86,310)	(97,200)	517,862
415 CFD #10M JURUPA IND	170,679	39,600	0	(30,300)	(2,800)	177,179
416 CFD #12 SIERRA LAKES	1,289,110	815,500	98,800	(826,320)	(97,200)	1,279,890
417 CFD #13M SUMMIT HEIGHTS	1,427,338	446,900	249,500	(552,590)	(56,700)	1,514,448
418 CFD #14M SYCAMORE HILLS	573,793	374,200	0	(301,540)	(141,800)	504,653
419 CFD #15M SILVER RIDGE	360,042	253,600	0	(104,280)	(184,400)	324,962
420 CFD #16M VENTANA POINTE	175,222	45,350	0	(24,310)	(26,200)	170,062
421 CFD #18M BADIOLA HOMES	22,121	7,050	0	(2,600)	(4,000)	22,571
422 CFD #20M	179,699	34,400	0	(18,400)	(17,400)	178,299
423 CFD #21M	134,625	42,200	0	(20,900)	(4,100)	151,825
424 CFD #23M	34,437	11,200	0	(1,300)	(9,200)	35,137
425 CFD#24M	112,511	46,000	0	(20,250)	(25,400)	112,861
426 CFD #25M	285,739	86,000	0	(28,150)	(46,500)	297,089
427 CFD #27M	67,169	47,600	0	(33,550)	(25,300)	55,919

Other Funds  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Special Revenue Funds (continued):</b>						
428 CFD #28M	\$500,513	\$151,800	\$0	(\$43,180)	(\$84,200)	\$524,933
429 CFD #29M	87,763	26,800	0	(19,450)	(17,100)	78,013
430 CFD #30M	566,726	241,600	0	(91,990)	(138,800)	577,536
431 CFD #34 EMPIRE DET BASIN	134,384	22,700	0	(26,600)	(700)	129,784
432 CFD #33M EMPIRE LIGHTING	127,246	42,700	0	(60,450)	(2,100)	107,396
433 CFD #31 CITRUS HEIGHTS N	400,005	251,500	0	(108,920)	(163,100)	379,485
434 CFD #32M	60,547	18,600	0	(2,800)	(13,600)	62,747
435 CFD #35M	1,926,071	524,200	0	(446,040)	(135,800)	1,868,431
436 CFD #36M	64,366	22,850	0	(5,300)	(17,600)	64,316
437 CFD #38M	514,032	153,000	0	(61,200)	(76,500)	529,332
438 CFD #37 MONTELAGO	287,440	90,550	0	(52,600)	(42,300)	283,090
439 CFD #39M	66,274	23,000	0	(11,200)	(9,000)	69,074
440 CFD #40M	26,526	8,100	0	(1,100)	(5,100)	28,426
441 CFD #41M	79,560	17,900	0	(11,700)	(7,000)	78,760
442 CFD #42M	196,017	46,100	0	(46,450)	(2,800)	192,867
443 CFD #44M	30,956	9,300	0	(4,450)	(5,400)	30,406
444 CFD #45M	310,815	103,500	0	(39,270)	(35,700)	339,345
445 CFD #46M	183,454	50,700	0	(22,050)	(20,700)	191,404
446 CFD #47M	17,001	11,700	0	(7,800)	(5,400)	15,501
447 CFD #48M	291,662	78,300	0	(31,750)	(17,500)	320,712
448 CFD #49M	24,443	13,000	0	(9,250)	(5,500)	22,693
449 CFD #50M	62,072	29,500	0	(19,750)	(6,700)	65,122
450 CFD #51M	144,818	68,200	0	(35,650)	(27,900)	149,468
453 CFD #53M	31,371	9,200	0	(4,350)	(4,400)	31,821
454 CFD #54M	49,858	20,900	0	(13,350)	(4,600)	52,808
455 CFD #55M	25,406	7,400	0	(5,150)	(2,600)	25,056
456 CFD #56M	47,115	17,450	0	(400)	(5,100)	59,065
457 CFD #57M	45,648	15,450	0	(8,550)	(5,400)	47,148
458 CFD #58M	6,338	4,480	0	(400)	(3,900)	6,518
459 CFD #59M	7,420	2,480	0	(400)	(1,300)	8,200

Other Funds  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Special Revenue Funds (continued):</b>						
460 CFD #60M	\$48,844	\$13,100	\$0	(\$8,000)	(\$4,600)	\$49,344
461 CFD #61M	220,298	56,800	0	(12,750)	(18,800)	245,548
462 CFD #62M	23,058	5,700	0	0	0	28,758
463 CFD #63M	194,668	45,400	0	(7,000)	(20,300)	212,768
464 CFD #64M	25,056	5,150	0	0	0	30,206
465 CFD #65M	93,625	20,900	0	(6,200)	(200)	108,125
467 CFD #67M	127,526	43,500	0	(19,000)	(1,500)	150,526
468 CFD #68M	47,456	24,800	0	(2,700)	0	69,556
469 CFD #69M	21,856	17,600	0	(29,200)	0	10,256
470 CFD #70M AVELLINO	51,880	77,880	0	(26,400)	0	103,360
471 CFD #71M SIERRA CREST	0	117,060	0	0	0	117,060
<b>Total Special Revenue Funds</b>	<b>\$58,987,703</b>	<b>\$37,905,030</b>	<b>\$3,172,730</b>	<b>(\$31,373,080)</b>	<b>(\$6,342,300)</b>	<b>\$62,350,083</b>
<b>Debt Service Funds:</b>						
580 GENERAL DEBT SERVICE	\$213,630	\$995,070	\$4,054,490	(\$5,263,190)	\$0	\$0
581 AD 89-1 FONTANA GATEWAY	0	0	0	0	0	0
<b>Total Debt Service Funds</b>	<b>\$213,630</b>	<b>\$995,070</b>	<b>\$4,054,490</b>	<b>(\$5,263,190)</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Project Funds:</b>						
601 CAPITAL REINVESTMENT	\$100,000	\$200,000	\$4,250,000	(\$4,250,000)	(\$300,000)	\$0
602 CAPITAL IMPROVEMENT	240,446	10,000	0	0	(1,100)	249,346
603 FUTURE CAPITAL PROJECTS	1,524,578	20,000	0	(1,500,000)	0	44,578
620 SAN SEVAINE FLOOD CONTROL	676,432	240,000	0	(123,610)	(13,400)	779,422
621 UPPER ETIWANDA FLOOD CNTL	42,983	500	0	0	0	43,483
622 STORM DRAIN	9,102,807	821,250	0	(3,129,370)	(488,400)	6,306,287
623 SEWER EXPANSION	1,519,670	966,050	0	(1,575,000)	(100,000)	810,720
630 CIRCULATION MITIGATION	200,000	1,245,720	0	(16,600)	(1,180,800)	248,320
631 FIRE ASSESSMENT	246,590	100,000	0	0	(336,590)	10,000
632 GENERAL GOVERNMENT	490,625	320,000	0	0	0	810,625
633 LANDSCAPE IMPROVEMENTS	74,201	290,000	0	(26,770)	(6,400)	331,031
634 LIBRARY CAPITAL IMPRMT	354,935	105,000	0	0	0	459,935

Other Funds  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Capital Project Funds (continued):</b>						
635 PARKS DEVELOPMENT	\$2,209,145	\$620,000	\$0	(\$239,850)	(\$35,500)	\$2,553,795
636 POLICE CAPITAL FACILITIES	180,281	132,000	0	(243,010)	(38,700)	30,571
637 UNDERGROUND UTILITIES	188,980	12,800	0	(19,060)	(700)	182,020
657 CFD #31 CITRUS HEIGHTS N	9,155	1,200	0	0	0	10,355
658 CFD #37 MONTELAGO	5,033	300	0	0	0	5,333
659 CFD #70 AVELLINO	0	0	0	0	0	0
<b>Total Capital Project Funds</b>	<b>\$17,165,861</b>	<b>\$5,084,820</b>	<b>\$4,250,000</b>	<b>(\$11,123,270)</b>	<b>(\$2,501,590)</b>	<b>\$12,875,821</b>
<b>Enterprise Funds:</b>						
701 SEWER MAINT & OPERATIONS	\$3,211,413	\$13,240,770	\$0	(\$13,075,030)	(\$1,463,700)	\$1,913,453
702 SEWER CAPITAL PROJECTS	(191,040)	285,920	502,240	(289,810)	(296,300)	11,010
703 SEWER REPLACEMENT	12,144,542	2,495,000	0	(1,741,390)	(624,640)	12,273,512
710 WATER UTILITY	323,661	3,400	0	(100,000)	0	227,061
<b>Total Enterprise Funds</b>	<b>\$15,488,576</b>	<b>\$16,025,090</b>	<b>\$502,240</b>	<b>(\$15,206,230)</b>	<b>(\$2,384,640)</b>	<b>\$14,425,036</b>
<b>Internal Service Funds:</b>						
751 FLEET OPERATIONS	\$1,049,617	\$3,982,730	\$71,500	(\$5,068,610)	\$0	\$35,237
<b>Total Internal Service Funds</b>	<b>\$1,049,617</b>	<b>\$3,982,730</b>	<b>\$71,500</b>	<b>(\$5,068,610)</b>	<b>\$0</b>	<b>\$35,237</b>
<b>TOTAL ALL FUNDS</b>	<b>\$114,410,409</b>	<b>\$69,840,230</b>	<b>\$24,758,530</b>	<b>(\$84,410,640)</b>	<b>(\$11,228,530)</b>	<b>\$113,369,999</b>



Fontana Fire Protection District  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Special Revenue Funds:</b>						
497 FONTANA FIRE DISTRICT	\$8,842,337	\$26,886,100	\$0	(\$26,142,550)	(\$716,000)	\$8,869,887
498 FFD - CFD 2002-2	2,387,759	294,000	0	0	0	2,681,759
<b>Total Special Revenue Funds</b>	<b>\$11,230,096</b>	<b>\$27,180,100</b>	<b>\$0</b>	<b>(\$26,142,550)</b>	<b>(\$716,000)</b>	<b>\$11,551,646</b>
<b>Capital Project Fund:</b>						
696 FIRE CAPITAL PROJECTS	\$2,353,314	\$120,000	\$716,000	(\$1,465,900)	\$0	\$1,723,414
<b>TOTAL FIRE DISTRICT FUNDS</b>	<b>\$13,583,410</b>	<b>\$27,300,100</b>	<b>\$716,000</b>	<b>(\$27,608,450)</b>	<b>(\$716,000)</b>	<b>\$13,275,060</b>

Fontana Housing Authority  
 Unreserved Fund Balances  
 Fiscal Year 2014/2015

		Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
			Revenues	Transfers In	Expenditures	Transfers Out	
<b>Special Revenue Funds:</b>							
290	SUCCESSOR TO LOW/MOD INCOME HOUSING	\$21,049	\$100,000	\$0	\$0	\$0	\$121,049
297	HOUSING AUTHORITY - LMIHF	6,471,203	201,000	0	(86,890)	0	6,585,313
<b>Total Special Revenue Funds</b>		<b>\$6,492,252</b>	<b>\$301,000</b>	<b>\$0</b>	<b>(\$86,890)</b>	<b>\$0</b>	<b>\$6,706,362</b>
<b>Capital Project Fund:</b>							
638	AFFORDABLE HOUSING TRUST	\$258,939	\$161,500	\$0	(\$500)	\$0	\$419,939
697	FONTANA HOUSING AUTHORITY	1,802,253	185,540	0	(202,950)	0	1,784,843
<b>Total Capital Project Funds</b>		<b>\$2,061,192</b>	<b>\$347,040</b>	<b>\$0</b>	<b>(\$203,450)</b>	<b>\$0</b>	<b>\$2,204,782</b>
<b>TOTAL HOUSING AUTHORITY FUNDS</b>		<b>\$8,553,444</b>	<b>\$648,040</b>	<b>\$0</b>	<b>(\$290,340)</b>	<b>\$0</b>	<b>\$8,911,144</b>

Fontana Community Foundation  
 Unreserved Fund Balance  
 Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Budget				Projected Fund Balance June 30, 2015
		Revenues	Transfers In	Expenditures	Transfers Out	
<b>Special Revenue Fund:</b>						
499 COMMUNITY FOUNDATION	\$132,308	\$21,800	\$0	(\$20,000)	\$0	\$134,108

Summary of Changes in Fund Balance  
Greater Than 10%  
Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Projected Fund Balance June 30, 2015	Change	% Change	Reasons for Changes Greater than 10%
<b>Other General Funds:</b>					
102 CITY TECHNOLOGY	987,493	620,293	(367,200)	-37.19%	Use of funds accumulated over period of time
103 FACILITY MAINTENANCE	1,322,561	891,401	(431,160)	-32.60%	Use of funds accumulated over period of time
104 OFFICE OF EMERGENCY SVCS	2,096	2,096	0	-	
105 KFON	869,121	869,121	-	-	
106 SELF-INSURANCE	2,018,474	2,210,494	192,020	9.51%	
107 RETIREES MEDICAL BENEFITS	16,163,646	18,913,646	2,750,000	17.01%	Increase funding each year to meet annual required contribution
108 SUPPLEMENTAL RETIREMENT	18,531	18,531	-	-	
110 GF OPERATING PROJECTS	-	-	-	-	
125 STORM WATER COMPLIANCE	123,100	158,240	35,140	28.55%	Reduction in assigned personnel
<b>Special Revenue Funds:</b>					
201 MUNI SVCS FISCAL IMPACT	17,950,550	18,133,550	183,000	1.02%	
221 STATE TCR - AB 2928	2,300	3,500	1,200	52.17%	No budgeted expenditures
222 CRIME PREV ASSET SEIZURE	80,037	53,337	(26,700)	-33.36%	Use of funds accumulated over period of time
223 FEDERAL ASSET SEIZURES	1,312,008	1,339,008	27,000	2.06%	
224 STATE ASSET SEIZURES	600	22,260	21,660	3610.00%	Funds to be accumulated for projects
225 PD TRAFFIC SAFETY	0	106,800	106,800	NA	Increase in revenues
241 AIR QUALITY MGMT DISTRICT	398,211	589,911	191,700	48.14%	Funds to be accumulated for projects
242 MEASURE I - TCR	4,246,988	4,210,288	(36,700)	-0.86%	
243 TRAFFIC SAFETY	1,520,973	1,075,553	(445,420)	-29.29%	Use of funds accumulated over period of time
244 PROP 1B	129,403	129,403	-	-	
245 MEASURE I REIMB 2010-2040	1,716	1,528,366	1,526,650	88965.62%	Funds to be accumulated for projects
246 MEASURE I LOCAL 2010-2040	1,529,633	1,968,803	439,170	28.71%	Funds to be accumulated for projects
281 GAS TAX (STATE)	155,172	500,342	345,170	222.44%	Funds to be accumulated for projects
282 SOLID WASTE MITIGATION	1,903,748	1,090,558	(813,190)	-42.72%	Use of funds accumulated over period of time
290 SUCCESSOR TO LOW/MOD INCOME HSG	21,049	121,049	100,000	475.07%	Funds to be accumulated for projects
297 HOUSING AUTHORITY - LMIHF	6,471,203	6,585,313	114,110	1.76%	
301 GRANTS	-	-	-	-	
302 ECONOMIC STIMULUS	-	-	-	-	
321 FED LAW ENF BLOCK GRANT	19,978	32,928	12,950	64.82%	Funds to be accumulated for projects
322 STATE COPS AB3229	-	-	-	-	

Summary of Changes in Fund Balance  
Greater Than 10%  
Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Projected Fund Balance June 30, 2015	Change	% Change	Reasons for Changes Greater than 10%
<b>Special Revenue Funds (continued):</b>					
362 CDBG	1,227,647	2,452,647	1,225,000	99.78%	Funds to be accumulated for projects
363 HOME PROGRAM	119,307	304,307	185,000	155.06%	Funds to be accumulated for projects
365 DOWN PYMT ASST PROGRAM	-	-	-	-	
385 AFTER SCHOOL PROGRAM	-	-	-	-	
401 LMD #1 CITY WIDE	2,357,580	2,379,760	22,180	0.94%	
402 LMD #2 VLG OF HERITAGE	647,082	557,452	(89,630)	-13.85%	Use of funds accumulated over period of time
403 LMD #3 EMPIRE CENTER	121,850	114,850	(7,000)	-5.74%	
404 LMD #3 HUNTER'S RIDGE	2,139,062	2,266,402	127,340	5.95%	
406 LLMD #3 HUNTER'S RIDGE	49,181	46,381	(2,800)	-5.69%	
407 CFD #1 SOUTHRIDGE VILLAGE	5,915,476	6,109,526	194,050	3.28%	
408 CFD #6 THE LANDINGS	2,300,359	2,281,179	(19,180)	-0.83%	
409 CFD #6-1 STRATHAM	606,732	607,572	840	0.14%	
410 CFD #6-2 N MORNINGSIDE	208,647	193,397	(15,250)	-7.31%	
411 CFD #6-3A BELLGROVE II	170,987	127,117	(43,870)	-25.66%	Use of funds accumulated over period of time
412 CFD #7 COUNTRY CLUB EST	326,736	313,186	(13,550)	-4.15%	
413 CFD #8 PRESLEY	1,012,069	1,003,979	(8,090)	-0.80%	
414 CFD #9M MORNINGSIDE	531,072	517,862	(13,210)	-2.49%	
415 CFD #10M JURUPA IND	170,679	177,179	6,500	3.81%	
416 CFD #12 SIERRA LAKES	1,289,110	1,279,890	(9,220)	-0.72%	
417 CFD #13M SUMMIT HEIGHTS	1,427,338	1,514,448	87,110	6.10%	
418 CFD #14M SYCAMORE HILLS	573,793	504,653	(69,140)	-12.05%	Use of funds accumulated over period of time
419 CFD #15M SILVER RIDGE	360,042	324,962	(35,080)	-9.74%	
420 CFD #16M VENTANA POINTE	175,222	170,062	(5,160)	-2.94%	
421 CFD #18M BADIOLA HOMES	22,121	22,571	450	2.03%	
422 CFD #20M	179,699	178,299	(1,400)	-0.78%	
423 CFD #21M	134,625	151,825	17,200	12.78%	Funds to be accumulated for cashflow and/or projects
424 CFD #23M	34,437	35,137	700	2.03%	
425 CFD#24M	112,511	112,861	350	0.31%	
426 CFD #25M	285,739	297,089	11,350	3.97%	
427 CFD #27M	67,169	55,919	(11,250)	-16.75%	Use of funds accumulated over period of time
428 CFD #28M	500,513	524,933	24,420	4.88%	
429 CFD #29M	87,763	78,013	(9,750)	-11.11%	Use of funds accumulated over period of time

Summary of Changes in Fund Balance  
Greater Than 10%  
Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Projected Fund Balance June 30, 2015	Change	% Change	Reasons for Changes Greater than 10%	
<b>Special Revenue Funds (continued):</b>						
430	CFD #30M	566,726	577,536	10,810	1.91%	
431	CFD #34 EMPIRE DET BASIN	134,384	129,784	(4,600)	-3.42%	
<b>432</b>	<b>CFD #33M EMPIRE LIGHTING</b>	<b>127,246</b>	<b>107,396</b>	<b>(19,850)</b>	<b>-15.60%</b>	Use of funds accumulated over period of time
433	CFD #31 CITRUS HEIGHTS N	400,005	379,485	(20,520)	-5.13%	
434	CFD #32M	60,547	62,747	2,200	3.63%	
435	CFD #35M	1,926,071	1,868,431	(57,640)	-2.99%	
436	CFD #36M	64,366	64,316	(50)	-0.08%	
437	CFD #38M	514,032	529,332	15,300	2.98%	
438	CFD #37 MONTELAGO	287,440	283,090	(4,350)	-1.51%	
439	CFD #39M	66,274	69,074	2,800	4.22%	
440	CFD #40M	26,526	28,426	1,900	7.16%	
441	CFD #41M	79,560	78,760	(800)	-1.01%	
442	CFD #42M	196,017	192,867	(3,150)	-1.61%	
443	CFD #44M	30,956	30,406	(550)	-1.78%	
444	CFD #45M	310,815	339,345	28,530	9.18%	
445	CFD #46M	183,454	191,404	7,950	4.33%	
446	CFD #47M	17,001	15,501	(1,500)	-8.82%	
447	CFD #48M	291,662	320,712	29,050	9.96%	
448	CFD #49M	24,443	22,693	(1,750)	-7.16%	
449	CFD #50M	62,072	65,122	3,050	4.91%	
450	CFD #51M	144,818	149,468	4,650	3.21%	
453	CFD #53M	31,371	31,821	450	1.43%	
454	CFD #54M	49,858	52,808	2,950	5.92%	
455	CFD #55M	25,406	25,056	(350)	-1.38%	
<b>456</b>	<b>CFD #56M</b>	<b>47,115</b>	<b>59,065</b>	<b>11,950</b>	<b>25.36%</b>	Funds to be accumulated for cashflow and/or projects
457	CFD #57M	45,648	47,148	1,500	3.29%	
458	CFD #58M	6,338	6,518	180	2.84%	
<b>459</b>	<b>CFD #59M</b>	<b>7,420</b>	<b>8,200</b>	<b>780</b>	<b>10.51%</b>	Funds to be accumulated for cashflow and/or projects
460	CFD #60M	48,844	49,344	500	1.02%	
<b>461</b>	<b>CFD #61M</b>	<b>220,298</b>	<b>245,548</b>	<b>25,250</b>	<b>11.46%</b>	Funds to be accumulated for cashflow and/or projects
<b>462</b>	<b>CFD #62M</b>	<b>23,058</b>	<b>28,758</b>	<b>5,700</b>	<b>24.72%</b>	Funds to be accumulated for cashflow and/or projects
463	CFD #63M	194,668	212,768	18,100	9.30%	

Summary of Changes in Fund Balance  
Greater Than 10%  
Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Projected Fund Balance June 30, 2015	Change	% Change	Reasons for Changes Greater than 10%	
<b>Special Revenue Funds (continued):</b>						
464	CFD #64M	25,056	30,206	5,150	20.55%	Funds to be accumulated for cashflow and/or projects
465	CFD #65M	93,625	108,125	14,500	15.49%	Funds to be accumulated for cashflow and/or projects
467	CFD #67M	127,526	150,526	23,000	18.04%	Funds to be accumulated for cashflow and/or projects
468	CFD #68M	47,456	69,556	22,100	46.57%	Funds to be accumulated for cashflow and/or projects
469	CFD #69M	21,856	10,256	(11,600)	-53.07%	Use of funds accumulated over period of time
470	CFD #70M AVELLINO	51,880	103,360	51,480	99.23%	Funds to be accumulated for cashflow and/or projects
471	CFD #71M SIERRA CREST	-	117,060	117,060	NA	New fund
497	FONTANA FIRE DISTRICT	8,842,337	8,869,887	27,550	0.31%	
498	FFD - CFD 2002-2	2,387,759	2,681,759	294,000	12.31%	Funds to be accumulated for projects
499	COMMUNITY FOUNDATION	132,308	134,108	1,800	1.36%	
<b>Debt Service Funds:</b>						
580	GENERAL DEBT SERVICE	213,630	-	(213,630)	-100.00%	Adjusted for reserve balance
581	AD 89-1 FONTANA GATEWAY	-	-	-	-	
<b>Capital Project Funds:</b>						
601	CAPITAL REINVESTMENT	100,000	-	(100,000)	-100.00%	Use of funds accumulated over period of time
602	CAPITAL IMPROVEMENT	240,446	249,346	8,900	3.70%	
603	FUTURE CAPITAL PROJECTS	1,524,578	44,578	(1,480,000)	-97.08%	Use of funds accumulated over period of time
620	SAN SEVAINE FLOOD CONTROL	676,432	779,422	102,990	15.23%	Funds to be accumulated for projects
621	UPPER ETIWANDA FLOOD CNTL	42,983	43,483	500	1.16%	
622	STORM DRAIN	9,102,807	6,306,287	(2,796,520)	-30.72%	Use of funds accumulated over period of time
623	SEWER EXPANSION	1,519,670	810,720	(708,950)	-46.65%	Use of funds accumulated over period of time
630	CIRCULATION MITIGATION	200,000	248,320	48,320	24.16%	Funds to be accumulated for projects
631	FIRE ASSESSMENT	246,590	10,000	(236,590)	-95.94%	Use of funds accumulated over period of time
632	GENERAL GOVERNMENT	490,625	810,625	320,000	65.22%	Funds to be accumulated for projects
633	LANDSCAPE IMPROVEMENTS	74,201	331,031	256,830	346.13%	Funds to be accumulated for projects
634	LIBRARY CAPITAL IMPRMT	354,935	459,935	105,000	29.58%	Funds to be accumulated for projects

Summary of Changes in Fund Balance  
Greater Than 10%  
Fiscal Year 2014/2015

	Estimated Fund Balance July 1, 2014	Projected Fund Balance June 30, 2015	Change	% Change	Reasons for Changes Greater than 10%
<b>Capital Project Funds (continued):</b>					
635 PARKS DEVELOPMENT	2,209,145	2,553,795	344,650	15.60%	Funds to be accumulated for projects
636 POLICE CAPITAL FACILITIES	180,281	30,571	(149,710)	-83.04%	Use of funds accumulated over period of time
637 UNDERGROUND UTILITIES	188,980	182,020	(6,960)	-3.68%	
638 AFFORDABLE HOUSING TRUST	258,939	419,939	161,000	62.18%	Funds to be accumulated for projects
657 CFD #31 CITRUS HEIGHTS N	9,155	10,355	1,200	13.11%	
658 CFD #37 MONTELAGO	5,033	5,333	300	5.96%	
658 CFD #37 MONTELAGO	0	0	-	-	
696 FIRE CAPITAL PROJECT	2,353,314	1,723,414	(629,900)	-26.77%	Use of funds accumulated over period of time
697 FONTANA HOUSING AUTHORITY	1,802,253	1,784,843	(17,410)	-0.97%	
<b>Enterprise Funds:</b>					
701 SEWER MAINT & OPERATIONS	3,211,413	1,913,453	(1,297,960)	-40.42%	Use of funds accumulated over period of time
702 SEWER CAPITAL PROJECTS	(191,040)	11,010	202,050	105.76%	Funds to be accumulated for projects
703 SEWER REPLACEMENT	12,144,542	12,273,512	128,970	1.06%	
710 WATER UTILITY	323,661	227,061	(96,600)	-29.85%	Use of funds accumulated over time
<b>Internal Service Funds:</b>					
751 FLEET OPERATIONS	1,049,617	35,237	(1,014,380)	-96.64%	Use of funds accumulated over period of time



# Family Fun Nights Family Fun Nights



Family Fun Nights include themed activities and entertainment celebrating different styles of music.