

**Estimated Spendable Fund Balance Summary**  
**Fiscal Year 2023-2024**

Fund Number	Fund Name	Beginning Balance	FY 23-24 Revenues	FY 23-24 Transfers In	FY 23-24 Total Resources	FY 23-24 Expenditures	FY 23-24 Transfers Out	FY 23-24 Total Uses	Change in Fund Balance	Estimated Ending Fund Balance
<b>GENERAL FUND</b>										
011	GENERAL FUND	170,492,605	400,681,009	160,000	400,841,009	(422,173,581)	(46,023,584)	(468,197,165)	(67,356,156)	103,136,449
	<b>General Fund Total</b>	<b>170,492,605</b>	<b>400,681,009</b>	<b>160,000</b>	<b>400,841,009</b>	<b>(422,173,581)</b>	<b>(46,023,584)</b>	<b>(468,197,165)</b>	<b>(67,356,156)</b>	<b>103,136,449</b>
<b>SPECIAL REVENUE - GENERAL FUND</b>										
012	CANNABIS PUBLIC BENEFIT FUND	24,172,563	-	10,354,720	10,354,720	(32,329,252)	-	(32,329,252)	(21,974,532)	2,198,031
016	CASP CERTIFICATION & TRAINING	432,983	85,000	-	85,000	(85,000)	-	(85,000)	-	432,983
021	CATV FUND	1,826,411	252,830	-	252,830	(252,830)	-	(252,830)	-	1,826,411
022	PRCSA FEE & DONATION	991,336	7,000	-	7,000	(985,935)	-	(985,935)	(978,935)	12,401
051	CAPITAL OUTLAY FUND	3,495,142	1,023,500	292,500	1,316,000	(3,942,266)	-	(3,942,266)	(2,626,266)	868,876
053	CITY SERVICES	1,968,343	3,520,410	-	3,520,410	(3,522,329)	-	(3,522,329)	(1,919)	1,966,424
100	SECTION 457 FIDUCIARY ADMIN	84,366	69,300	-	69,300	(93,000)	-	(93,000)	(23,700)	60,666
110	STRONG MOTION INSTRUMENTATION	107,208	16,000	-	16,000	(16,000)	-	(16,000)	-	107,208
111	OPIOID REMEDIATION	1,290,600	559,642	-	559,642	(1,701,000)	-	(1,701,000)	(1,141,358)	149,242
120	FIRE FACILITIES FUND	2,361,278	1,358,230	-	1,358,230	(3,537,959)	-	(3,537,959)	(2,179,729)	181,549
121	SPECIAL REPAIR/DEMOLITION	707,777	100,000	-	100,000	(100,000)	-	(100,000)	-	707,777
	<b>Special Revenue - General Fund Total</b>	<b>37,438,007</b>	<b>6,991,912</b>	<b>10,647,220</b>	<b>17,639,132</b>	<b>(46,565,571)</b>	<b>-</b>	<b>(46,565,571)</b>	<b>(28,926,439)</b>	<b>8,511,568</b>
<b>GRANT FUNDS</b>										
031	AIR QUALITY IMPR. (AB 2766)	1,403,735	725,900	-	725,900	(1,682,053)	(5,410)	(1,687,463)	(961,563)	442,172
122	EMERGENCY & HEALTH GRANTS	11,294,586	5,119,960	-	5,119,960	(15,799,286)	(10,270)	(15,809,556)	(10,689,596)	604,990
123	WORKFORCE INVESTMENT ACT	(779,295)	4,536,263	-	4,536,263	(3,684,140)	(35,110)	(3,719,250)	817,013	37,718
124	ORANGE COUNTY SSA GRANTS	2,367	838,970	-	838,970	(830,800)	(8,170)	(838,970)	-	2,367
125	OES UASI	(565,866)	7,287,718	-	7,287,718	(6,883,646)	-	(6,883,646)	404,072	(161,794)
127	D.O.J. GRANT FUND	45,171	210,000	-	210,000	(210,000)	-	(210,000)	-	45,171
128	POLICE BLOCK GRANTS	2,099,320	1,354,287	-	1,354,287	(2,679,661)	-	(2,679,661)	(1,325,374)	773,946
130	HOME PROGRAM FEDERAL GRANT	2,220,376	7,266,060	-	7,266,060	(8,961,949)	(7,370)	(8,969,319)	(1,703,259)	517,117
135	COMMUNITY DEV BLOCK GRANT	(1,024,276)	12,005,599	-	12,005,599	(10,671,417)	(72,930)	(10,744,347)	1,261,252	236,976
136	HOUSING AUTHORITY-VOUCHER HAP	271,897	44,855,750	-	44,855,750	(44,405,750)	-	(44,405,750)	450,000	721,897
137	HOUSING AUTHORITY- MAINSTREAM	-	2,488,540	-	2,488,540	(2,938,540)	-	(2,938,540)	(450,000)	(450,000)
138	HOUSING AUTHORITY- MSS	-	2,894,320	-	2,894,320	(2,857,810)	-	(2,857,810)	36,510	36,510
139	HOUSING AUTHORITY-NEW CONSTR	330,691	260,230	-	260,230	(560,560)	(190)	(560,750)	(300,520)	30,171
140	HOUSING AUTHORITY-VOUCHER ADM	3,070,935	4,510,880	-	4,510,880	(4,697,070)	(70,500)	(4,767,570)	(256,690)	2,814,245
142	NSP FEDERAL GRANT	238,316	6,580	-	6,580	(6,580)	-	(6,580)	-	238,316
143	CALHOME MFGD HSG LOAN	715,492	64,866	-	64,866	(762,979)	-	(762,979)	(698,113)	17,379
144	PRISON TO EMPLOYMENT PROGRAM	-	927,350	-	927,350	(927,350)	-	(927,350)	-	-
145	RENTAL REHABILITATION GRANT	396,715	-	-	-	(38,653)	-	(38,653)	(38,653)	358,062
152	PUBLIC LIBRARY GRANT FUND	4,679,762	4,664,986	-	4,664,986	(9,315,390)	-	(9,315,390)	(4,650,404)	29,358
158	PLANNING GRANTS PROGRAM	6,711,556	8,077,268	-	8,077,268	(7,681,403)	-	(7,681,403)	395,865	7,107,421
165	OFFICE OF SAFETY GRANT	278,422	1,165,700	-	1,165,700	(1,181,557)	-	(1,181,557)	(15,857)	262,565
169	RECREATION GRANTS FUND	707,785	300,000	-	300,000	(812,567)	-	(812,567)	(512,567)	195,218
179	ARPA EHV HAP	(27,879)	1,725,390	-	1,725,390	(1,130,290)	-	(1,130,290)	595,100	567,221
180	ARPA EHV ADMIN FEES	36,657	214,567	-	214,567	(186,300)	-	(186,300)	28,267	64,924
181	AMERICAN RESCUE PLAN ACT	95,638,578	85,577,128	-	85,577,128	(95,617,153)	-	(95,617,153)	(10,040,025)	85,598,553
182	HOME-ARP PROGRAM FEDERAL GRANT	(15,506)	2,228,935	-	2,228,935	(2,229,687)	-	(2,229,687)	(752)	(16,258)
183	ARPA - CA FOR ALL YOUTH WDP	(615,872)	3,941,114	-	3,941,114	(3,325,242)	-	(3,325,242)	615,872	0
	<b>Grant Funds Total</b>	<b>127,113,667</b>	<b>203,248,361</b>	<b>-</b>	<b>203,248,361</b>	<b>(230,077,833)</b>	<b>(209,950)</b>	<b>(230,287,783)</b>	<b>(27,039,422)</b>	<b>100,074,245</b>

## Estimated Spendable Fund Balance Summary

### Fiscal Year 2023-2024

Fund Number	Fund Name	Beginning Balance	FY 23-24 Revenues	FY 23-24 Transfers In	FY 23-24 Total Resources	FY 23-24 Expenditures	FY 23-24 Transfers Out	FY 23-24 Total Uses	Change in Fund Balance	Estimated Ending Fund Balance
<b>OTHER RESTRICTED FUNDS</b>										
020	OTS-TRAFFIC OFFENDER PROGRAM	27,746	14,200	-	14,200	(14,200)	-	(14,200)	-	27,746
023	INMATE WELFARE FUND	2,157,042	410,000	-	410,000	(1,284,700)	-	(1,284,700)	(874,700)	1,282,342
024	POLICE ACTIVITIES & PROGRAMS	(198,295)	868,620	-	868,620	(905,620)	-	(905,620)	(37,000)	(235,295)
025	IDB & EZ VOUCHER MONITORING	176,400	3,000	-	3,000	-	-	-	3,000	179,400
029	SPECIAL GAS TAX	30,995,925	15,841,492	-	15,841,492	(9,907,379)	(35,244,492)	(45,151,871)	(29,310,379)	1,685,546
074	CIVIC CENTER MAINTENANCE	(180,826)	3,608,250	1,182,400	4,790,650	(4,223,840)	(10,120)	(4,233,960)	556,690	375,864
133	HOUSING AUTHORITY-ISSUER FEE	2,642,620	83,330	-	83,330	(204,950)	(1,010)	(205,960)	(122,630)	2,519,990
166	US DOJ ASSET FORFEITURE FUND	1,574,687	-	-	-	(903,748)	-	(903,748)	(903,748)	670,939
167	US TREASURY ASSET FORFEITURE	207,921	-	-	-	(155,000)	-	(155,000)	(155,000)	52,921
177	EMERGENCY RENTAL ASSISTANCE PG	3,090,940	488,164	-	488,164	(2,966,378)	-	(2,966,378)	(2,478,214)	612,726
178	COVID-19 RESPONSE	(549,700)	2,314,534	-	2,314,534	(1,764,834)	-	(1,764,834)	549,700	(0)
185	RENT STABILIZATION	-	3,245,000	-	3,245,000	(2,823,640)	-	(2,823,640)	421,360	421,360
417	CDA INCLUSIONARY HOUSING FEE	12,963,832	905,500	-	905,500	(10,364,210)	(7,530)	(10,371,740)	(9,466,240)	3,497,593
607	HOUSING AUTHORITY LMIHF	5,298,120	770,280	-	770,280	(2,025,880)	(9,240)	(2,035,120)	(1,264,840)	4,033,280
655	2018 SERIES TAX ALLOC BOND	-	-	11,541,790	11,541,790	(11,541,790)	-	(11,541,790)	-	-
670	COSA RDA	565,291	-	125,000	125,000	(125,000)	-	(125,000)	-	565,291
671	COSA RDA OBLIGATION RETIREMENT	10,745,190	12,078,270	-	12,078,270	(411,480)	(11,666,790)	(12,078,270)	-	10,745,190
<b>Other Restricted Funds Total</b>		<b>69,516,893</b>	<b>40,630,640</b>	<b>12,849,190</b>	<b>53,479,830</b>	<b>(49,622,649)</b>	<b>(46,939,182)</b>	<b>(96,561,831)</b>	<b>(43,082,001)</b>	<b>26,434,893</b>
<b>ENTERPRISE FUNDS</b>										
027	PARKING FUND	3,388,962	2,794,990	1,862,320	4,657,310	(4,913,580)	(500)	(4,914,080)	(256,770)	3,132,192
056	SANITARY SEWER SERVICE	9,611,321	9,146,440	-	9,146,440	(8,827,088)	(2,296,200)	(11,123,288)	(1,976,848)	7,634,473
057	FED CLEAN WATER PROTECTION ENT	8,334,338	1,800,000	2,649,620	4,449,620	(6,758,605)	(200,000)	(6,958,605)	(2,508,985)	5,825,353
060	WATER REVENUE	22,171,689	72,037,820	-	72,037,820	(76,101,794)	(18,089,637)	(94,191,431)	(22,153,611)	18,078
066	ACQUISITION & CONSTRUCTION	1,050,614	22,596,103	16,808,837	39,404,940	(40,454,759)	-	(40,454,759)	(1,049,819)	795
067	REGIONAL TRANSP CENTER	396,629	638,600	1,081,870	1,720,470	(1,814,130)	-	(1,814,130)	(93,660)	302,969
068	SANITATION FUND	5,889,862	6,377,900	200,000	6,577,900	(8,416,093)	-	(8,416,093)	(1,838,193)	4,051,669
069	REFUSE COLLECTION SERVICE	7,568,125	22,089,150	-	22,089,150	(18,273,702)	(3,872,190)	(22,145,892)	(56,742)	7,511,383
<b>Enterprise Funds Total</b>		<b>58,411,539</b>	<b>137,481,003</b>	<b>22,602,647</b>	<b>160,083,650</b>	<b>(165,559,751)</b>	<b>(24,458,527)</b>	<b>(190,018,278)</b>	<b>(29,934,628)</b>	<b>28,476,911</b>
<b>INTERNAL SERVICE FUNDS</b>										
070	EQUIPMENT REPLACEMENT FUND	7,335,966	1,368,000	-	1,368,000	(3,845,815)	-	(3,845,815)	(2,477,815)	4,858,151
073	BUILDING MAINT FUND	1,634,735	5,623,060	-	5,623,060	(5,856,780)	-	(5,856,780)	(233,720)	1,401,015
075	FLEET MAINTENANCE/STORES	1,162,850	5,591,310	-	5,591,310	(6,021,450)	-	(6,021,450)	(430,140)	732,710
076	STORES & PROPERTY CONTROL	(572,382)	2,071,100	-	2,071,100	(2,014,660)	-	(2,014,660)	56,440	(515,942)
080	LIABILITY AND PROPERTY INS FND	16,066,018	11,143,020	4,654,820	15,797,840	(17,915,115)	-	(17,915,115)	(2,117,275)	13,948,743
081	EMPLOYEE GROUP INSURANCE	1,211,900	26,674,260	2,534,580	29,208,840	(29,864,630)	-	(29,864,630)	(655,790)	556,110
082	WORKERS COMPENSATION FUND	18,246,271	10,134,080	-	10,134,080	(10,080,223)	-	(10,080,223)	53,857	18,300,128
085	CITY YARD OPERATION	(572,200)	1,466,190	-	1,466,190	(1,587,040)	-	(1,587,040)	(120,850)	(693,050)
086	PUB WKS ENG/PROJ MGMT	(1,548,953)	6,922,870	2,900,000	9,822,870	(8,150,120)	(113,020)	(8,263,140)	1,559,730	10,777
088	QUALITY SERVICE TRAINING	105,916	-	-	-	(100,924)	-	(100,924)	(100,924)	4,992
101	PUB WKS-ADMIN & PLANNING	2,824,844	7,724,640	243,500	7,968,140	(8,832,860)	(94,300)	(8,927,160)	(959,020)	1,865,824
109	INFO SYS STRATEGIC PLAN	12,234,415	9,457,040	-	9,457,040	(17,845,708)	-	(17,845,708)	(8,388,668)	3,845,747
<b>Internal Service Funds Total</b>		<b>58,129,380</b>	<b>88,175,570</b>	<b>10,332,900</b>	<b>98,508,470</b>	<b>(112,115,325)</b>	<b>(207,320)</b>	<b>(112,322,645)</b>	<b>(13,814,175)</b>	<b>44,315,205</b>

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<b>CAPITAL PROJECT FUNDS</b>										
032	MEASURE M-STREET CONSTRUCTION	(12,850,838)	97,305,781	-	97,305,781	(59,183,828)	-	(59,183,828)	38,121,953	25,271,115
034	NEW TRANSP0 SYS IMPR AREA E	1,731,200	-	-	-	(1,489,166)	-	(1,489,166)	(1,489,166)	242,034
035	NEW TRANSP0 SYS IMPR AREA F	1,851,252	-	-	-	(1,680,937)	-	(1,680,937)	(1,680,937)	170,315
049	TRANSP0 SYS IMPR AREA G	99,738	-	-	-	(99,010)	-	(99,010)	(99,010)	728
054	SANITARY SEWER CAPITAL	9,656,867	1,579,220	2,000,000	3,579,220	(13,148,985)	-	(13,148,985)	(9,569,765)	87,102
055	SEWER CONNECTION FEE	4,160,736	1,090,000	-	1,090,000	(4,004,743)	-	(4,004,743)	(2,914,743)	1,245,993
058	RESIDENTIAL STREET IMPROVEMENT	6,058,572	500,000	-	500,000	(1,078,870)	-	(1,078,870)	(578,870)	5,479,702
059	SELECT STREET CONSTRUCTION	21,386,945	5,835,098	37,709,746	43,544,844	(54,085,764)	-	(54,085,764)	(10,540,920)	10,846,025
147	STREET SAFETY PROGRAM	(915,980)	1,660,901	-	1,660,901	(794,129)	-	(794,129)	866,772	(49,208)
148	TRAFFIC SYSTEM MGMT GRANT	(3,143,167)	79,337,176	-	79,337,176	(66,905,466)	-	(66,905,466)	12,431,710	9,288,543
161	PRCSA CAPITAL GRANTS	(1,074,621)	9,513,997	-	9,513,997	(8,439,376)	-	(8,439,376)	1,074,621	(0)
164	PWA ENTERPRISE CAPITAL GRANTS	(4,548,047)	25,507,107	-	25,507,107	(20,959,060)	-	(20,959,060)	4,548,047	(0)
223	LOCAL DRAINAGE AREA III	426,874	-	-	-	(287,000)	-	(287,000)	(287,000)	139,874
224	LOCAL DRAINAGE AREA IV	517,354	-	-	-	(399,105)	-	(399,105)	(399,105)	118,249
226	LOCAL DRAINAGE AREA VI	388,048	-	-	-	(150,000)	-	(150,000)	(150,000)	238,048
311	RESIDENTIAL DEVELOP DISTRICT 1	989,474	-	-	-	(685,251)	-	(685,251)	(685,251)	304,223
312	RESIDENTIAL DEVELOP DISTRICT 2	3,397,204	3,079,774	-	3,079,774	(1,340,153)	-	(1,340,153)	1,739,621	5,136,825
313	RESIDENTIAL DEVELOP DISTRICT 3	12,983,935	1,714,466	-	1,714,466	(14,634,975)	-	(14,634,975)	(12,920,509)	63,426
314	RESIDENTIAL DEVELOP DISTRICT 4	370,570	-	-	-	(68,722)	-	(68,722)	(68,722)	301,848
315	HARBOR SPECIFIC ACQUISITION & DEVELOPMENT	1,492,454	-	-	-	(1,433,482)	-	(1,433,482)	(1,433,482)	58,972
400	POLICE UUT LEASE REVENUE BONDS	20,935	-	4,623,910	4,623,910	(4,623,910)	-	(4,623,910)	-	20,935
404	COSA 2014 LEASE FINANCING	71,222	-	5,150,750	5,150,750	(5,150,750)	-	(5,150,750)	-	71,222
418	CDA CAPITAL PROJECTS	244,268	10,805,653	-	10,805,653	(10,859,703)	-	(10,859,703)	(54,050)	190,218
991	TRAN SYS IMP AUT Area A	2,634,847	-	-	-	(839,168)	-	(839,168)	(839,168)	1,795,679
992	TRAN SYS IMP AUT AREA B	11,013,559	-	-	-	(2,697,817)	-	(2,697,817)	(2,697,817)	8,315,742
<b>Capital Project Funds Total</b>		<b>56,963,401</b>	<b>237,929,173</b>	<b>49,484,406</b>	<b>287,413,579</b>	<b>(275,039,370)</b>	<b>-</b>	<b>(275,039,370)</b>	<b>12,374,209</b>	<b>69,337,610</b>
<b>DEBT SERVICE FUND</b>										
406	2021 PENSION OBLIGATION BONDS	-	-	11,796,240	11,796,240	(11,762,140)	-	(11,762,140)	34,100	34,100
<b>Debt Service Fund Total</b>		<b>-</b>	<b>-</b>	<b>11,796,240</b>	<b>11,796,240</b>	<b>(11,762,140)</b>	<b>-</b>	<b>(11,762,140)</b>	<b>34,100</b>	<b>34,100</b>
<b>GRAND TOTAL - ALL FUNDS</b>										
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$ 578,065,494</b>	<b>\$ 1,115,137,668</b>	<b>\$ 117,872,603</b>	<b>\$ 1,233,010,271</b>	<b>\$ (1,312,916,220)</b>	<b>\$ (117,838,563)</b>	<b>\$ (1,430,754,783)</b>	<b>\$ (197,744,512)</b>	<b>\$ 380,320,982</b>