

Proposed Operating and Sustainability Reserves for Fiscal Year 2025/26 and 2026/27

FY 2025/26					
	*Budgeted Expenditures	Reserve Est. Balance	Reserve Level	Recommended Contribution	Recommended Reserve Total
General Fund	\$ 75,384,784	\$ 21,250,000	28.2%	\$ 1,365,435	\$ 22,615,435
Measure T Fund	17,856,157	5,275,784	29.5%	81,063	5,356,847
Fire District Fund	28,001,386	7,425,024	26.5%	975,392	8,400,416
CSD Fund	5,442,064	1,631,039	30.0%	1,580	1,632,619
Library District Fund	3,430,856	1,016,788	29.6%	12,469	1,029,257
Total	<u>\$ 130,115,247</u>	<u>\$ 36,598,634</u>	<u>28.1%</u>	<u>\$ 2,435,940</u>	<u>\$ 39,034,574</u>
FY 2026/27					
	*Budgeted Expenditures	Reserve Est. Balance	Reserve Level	Recommended Contribution	Recommended Reserve Total
General Fund	\$ 78,240,249	\$ 22,615,435	28.9%	\$ 856,640	\$ 23,472,075
Measure T Fund	19,304,500	5,356,847	27.7%	434,503	5,791,350
Fire District Fund	29,123,025	8,400,416	28.8%	336,492	8,736,908
CSD Fund	5,580,535	1,632,619	29.3%	41,541	1,674,160
Library District Fund	3,527,322	1,029,257	29.2%	28,940	1,058,196
Total	<u>\$ 135,775,630</u>	<u>\$ 39,034,573</u>	<u>28.7%</u>	<u>\$ 1,698,115</u>	<u>\$ 40,732,688</u>
Total Recommended Contributions				\$ 4,134,055	

**Budgeted Expenditures do not include One-Time Expenditures for this calculation due to the proposed Use of Unassigned Fund Balance*

Sustainability Reserves			
	FY 2025/26		
	Estimated Balances	Planned Usage	Purpose
Economic Contingency	\$ 8,382,884	\$ 6,000,000	
Fleet Replacement	4,319,815	(4,319,815)	Fleet Replacement Program
Fire Fleet Replacement	3,815,443	(3,815,443)	Tiller Truck and Type 1 Engine
Information Services	1,282,000		
Citywide Facility Repairs	1,167,000		
CSD Facility Repairs	7,605,850	(3,500,000)	Library Expansion Loan
Fire Facility Repairs	1,035,000		
Pension Rate Stabilization*	9,000,000		
Continuing Operations**	6,025,000		
Total	\$ 42,632,992	\$ (5,635,258)	\$36,997,734

*We are planning for a contribution to the Pension Trust Fund of \$6m during the biennial budget.

**Historically, we have set aside funding in Continuing Operations for increases in Labor Negotiations

Sustainability Reserves Fiscal Year 2025/26						
	Estimated Beginning Fund Balance	Contribution to Reserves General Fund	Contribution to Reserves Measure T Fund	Use of Reserves General Fund	Use of Reserves Measure T Fund	Estimated Ending Fund Balance
General Fund Operating Reserves	\$ 21,250,000	\$ 1,365,435	\$ -	\$ -	\$ -	\$ 22,615,435
Measure T Operating Reserves	5,275,784	-	81,063	-	-	5,356,847
Fire District Operating Reserves - (FD)	3,787,453	-	-	-	-	3,787,453
Fire District Operating Reserves - (MT)	3,637,571	-	975,392	-	-	4,612,963
CSD Operating Reserves - (CSD)	1,039,015	-	-	-	-	1,039,015
CSD Operating Reserves - (MT)	592,024	-	1,580	-	-	593,604
Library District Operating Reserves - (LF)	747,833	-	-	-	-	747,833
Library District Operating Reserves - (MT)	268,955	-	12,469	-	-	281,424
Total Operating Reserves	36,598,634	1,365,435	1,070,504	-	-	39,034,573
Economic Contingency (110)	\$ 4,555,716	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 10,555,716
Economic Contingency (111)	3,827,168	-	-			3,827,168
Fleet Replacement (111)	\$ 1,233,000	\$ -	\$ -	\$ -	\$ (1,233,000)	\$ -
Fleet Replacement (110)	2,000,000	-	-	(2,000,000)	-	-
Fire Fleet Replacement (111)	3,815,443	-	-	-	(3,815,443)	-
Fleet Replacement (715)	1,086,815	-	-	-	(1,086,815)	-
Total Fleet Replacement	\$ 8,135,258	\$ -	\$ -	\$ (2,000,000)	\$ (6,135,258)	\$ -
Information Services (726)	282,000	-	-	-	-	282,000
Total Information Services	\$ 282,000	\$ -	\$ -	\$ -	\$ -	\$ 282,000
Facility Repair (111)	\$ 1,167,000	\$ -	\$ -	\$ -	\$ -	\$ 1,167,000
CSD Facility Repair (111)	5,605,850	-	-	-	(3,500,000)	2,105,850
CSD Facility Repair (110)	2,000,000	-	-	-	-	2,000,000
Fire Facility Repair (111)	35,000	-	-	-	-	35,000
Fire Facility Repair (110)	1,000,000	-	-	-	-	1,000,000
Information Technology (110)	1,000,000	-	-	-	-	1,000,000
Pension 115 Trust (PARS) (111)	5,000,000	-	-	-	-	5,000,000
Pension 115 Trust (PARS) (110)	2,000,000	-	-	-	-	2,000,000
OPEB 115 Trust (CERBT) [111]	1,000,000	-	-	-	-	1,000,000
OPEB 115 Trust (CERBT) [110+111]	1,000,000	-	-	-	-	1,000,000
Continuing Operations (110)	2,000,000	-	-	-	-	2,000,000
Continuing Operations (111)	4,025,000	-	-	-	-	4,025,000
Totals	\$ 79,231,626	\$ 7,365,435	\$ 1,070,504	\$ (2,000,000)	\$ (9,635,258)	\$ 76,032,308

Sustainability Reserves Fiscal Year 2026/27							
	Estimated Beginning Fund Balance	Contribution to Reserves General Fund	Contribution to Reserves Measure T Fund	Use of Reserves General Fund	Use of Reserves Measure T Fund	Estimated Ending Fund Balance	
General Fund Operating Reserves	\$ 22,615,435	\$ 856,640	\$ -	\$ -	\$ -	\$ 23,472,075	
Measure T Operating Reserves	5,356,847	-	434,503	-	-	5,791,350	
Fire District Operating Reserves - (FD)	3,787,453	-	-	-	-	3,787,453	
Fire District Operating Reserves - (MT)	4,612,963	-	336,492	-	-	4,949,455	
CSD Operating Reserves - (CSD)	1,039,015	-	-	-	-	1,039,015	
CSD Operating Reserves - (MT)	593,604	-	41,541	-	-	635,145	
Library District Operating Reserves - (LF)	747,833	-	-	-	-	747,833	
Library District Operating Reserves - (MT)	281,424	-	28,940	-	-	310,364	
Total Operating Reserves	39,034,573	856,640	841,476	-	-	40,732,689	
Economic Contingency (110)	\$ 10,555,716	\$ -	\$ -	\$ -	\$ -	\$ 10,555,716	
Economic Contingency (111)	3,827,168	-	-	-	-	3,827,168	
Fleet Replacement (111)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fleet Replacement (110)	-	-	-	-	-	-	
Fire Fleet Replacement (111)	-	-	-	-	-	-	
Fleet Replacement (715)	-	-	-	-	-	-	
Total Fleet Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Information Services (726)	282,000	-	-	-	-	282,000	
Total Information Services	\$ 282,000	\$ -	\$ -	\$ -	\$ -	\$ 282,000	
Facility Repair (111)	\$ 1,167,000	\$ -	\$ -	\$ -	\$ -	\$ 1,167,000	
CSD Facility Repair (111)	2,105,850	-	-	-	-	2,105,850	
CSD Facility Repair (110)	2,000,000	-	-	-	-	2,000,000	
Fire Facility Repair (111)	35,000	-	-	-	-	35,000	
Fire Facility Repair (110)	1,000,000	-	-	-	-	1,000,000	
Information Technology (110)	1,000,000	-	-	-	-	1,000,000	
Pension 115 Trust (PARS) (111)	5,000,000	-	-	-	-	5,000,000	
Pension 115 Trust (PARS) (110)	2,000,000	-	-	-	-	2,000,000	
OPEB 115 Trust (CERBT) [111]	1,000,000	-	-	-	-	1,000,000	
OPEB 115 Trust (CERBT) [110+111]	1,000,000	-	-	-	-	1,000,000	
Continuing Operations (110)	2,000,000	-	-	-	-	2,000,000	
Continuing Operations (111)	4,025,000	-	-	-	-	4,025,000	
Totals	\$ 76,032,308	\$ 856,640	\$ 841,476	\$ -	\$ -	\$ 77,730,424	