

Fiscal Year 2024/25 to 2026/27 Estimated Ending Unassigned Fund Balance for Major Funds

Fiscal Year 2024/25										
Fund	Beg. Unassigned Fund Bal., 7/1/24	Amended Revenues	Amended Transfers In	Amended Expenditures	Amended Transfers Out	Capital Outlay	Proposed Rollovers	Use of Reserves	Transfer to Reserves	Est. End. Unassigned Fund Bal., 6/30/25
General Fund	34,483,419	73,679,515	-	(76,484,594)	(1,150,523)	(2,044,966)	-	-	(833,670)	27,649,181
Measure T	14,473,840	29,077,993	-	(16,594,708)	(9,220,805)	217,249	-	-	(626,487)	17,327,082
Fire District Fund	865,430	19,280,409	6,482,328	(26,630,458)	-	2,291	-	-	-	-
CSD Fund	435,602	2,665,819	2,545,575	(5,586,996)	-	(60,000)	-	-	-	-
Library Fund	517,683	2,913,294	192,902	(3,623,879)	-	-	-	-	-	-
Total	50,775,974	127,617,031	9,220,805	(128,920,636)	(10,371,328)	(1,885,426)	-	-	(1,460,157)	44,976,264

Fiscal Year 2025/26										
Fund	Beg. Unassigned Fund Bal., 7/1/25	Proposed Revenues	Proposed Transfers In	Proposed Expenditures	Proposed Transfers Out	Capital Outlay	Proposed Rollovers	Use of Reserves	Transfer to Reserves	Est. End. Unassigned Fund Bal., 6/30/26
General Fund	27,649,181	79,655,208	-	(75,666,306)	(1,513,350)	(1,200,000)	-	-	-	28,924,733
Measure T	17,327,082	29,951,219	-	(18,630,619)	(9,129,064)	(4,649,767)	-	-	-	14,868,851
Fire District Fund	-	21,847,190	6,326,858	(28,174,048)	-	-	-	-	-	-
CSD Fund	-	2,967,400	2,719,232	(5,686,632)	-	-	-	-	-	-
Library Fund	-	3,893,218	82,974	(3,436,099)	-	(540,093)	-	-	-	-
Total	44,976,263	138,314,235	9,129,064	(131,593,703)	(10,642,414)	(6,389,860)	-	-	-	43,793,584

Fiscal Year 2026/27										
Fund	Beg. Unassigned Fund Bal., 7/1/26	Proposed Revenues	Proposed Transfers In	Proposed Expenditures	Proposed Transfers Out	Capital Outlay	Proposed Rollovers	Use of Reserves	Transfer to Reserves	Est. End. Unassigned Fund Bal., 6/30/27
General Fund	28,924,733	81,125,324	-	(78,395,507)	(1,682,305)	-	-	-	-	29,972,246
Measure T	14,868,851	30,845,970	-	(19,248,639)	(9,321,032)	-	-	-	-	17,145,150
Fire District Fund	-	22,773,970	6,552,757	(29,326,726)	-	-	-	-	-	-
CSD Fund	-	3,037,860	2,740,400	(5,778,260)	-	-	-	-	-	-
Library Fund	-	3,501,684	27,875	(3,529,559)	-	-	-	-	-	-
Total	43,793,584	141,284,808	9,321,032	(136,278,691)	(11,003,337)	-	-	-	-	47,117,396

Sustainability Reserves Fiscal Year 2025/26

	Estimated Beginning Fund Balance	Contribution to Reserves General Fund	Contribution to Reserves Measure T Fund	Contribution to Reserves Information Services Fund	Use of Reserves General Fund	Use of Reserves Measure T Fund	Use of Reserves Information Services Fund	Estimated Ending Fund Balance
General Fund Operating Reserves - 28%	\$ 21,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,250,000
Measure T Operating Reserves - 31%	5,275,784	-	-	-	-	-	-	5,275,784
Fire District Operating Reserves - (FD)	3,787,453	-	-	-	-	-	-	3,787,453
Fire District Operating Reserves - (MT)	3,637,571	-	-	-	-	-	-	3,637,571
CSD Operating Reserves - (CSD)	1,039,015	-	-	-	-	-	-	1,039,015
CSD Operating Reserves - (MT)	592,024	-	-	-	-	-	-	592,024
Library District Operating Reserves - (LF)	747,833	-	-	-	-	-	-	747,833
Library District Operating Reserves - (MT)	268,955	-	-	-	-	-	-	268,955
Total Operating Reserves	36,598,634	-	-	-	-	-	-	36,598,634
Economic Contingency (110)	\$ 4,555,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,555,716
Economic Contingency (111)	3,827,168	-	-	-	-	-	-	3,827,168
Fleet Replacement (111)	\$ 1,353,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,353,000
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	\$ 8,255,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,255,258
Information Services (726)	282,000	-	-	-	-	-	-	282,000
Total Information Services	\$ 282,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,000
Facility Repair (111)	\$ 1,367,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367,000
CSD Facility Repair (111)	5,605,850	-	-	-	-	-	-	5,605,850
CSD Facility Repair (110)	2,000,000	-	-	-	-	-	-	2,000,000
Fire Facility Repair (111)	935,000	-	-	-	-	-	-	935,000
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	\$ 80,451,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,451,626

Sustainability Reserves Fiscal Year 2026/27

	Estimated Beginning Fund Balance	Contribution to Reserves General Fund	Contribution to Reserves Measure T Fund	Contribution to Reserves Information Services Fund	Use of Reserves General Fund	Use of Reserves Measure T Fund	Use of Reserves Information Services Fund	Estimated Ending Fund Balance
General Fund Operating Reserves - 28%	\$ 21,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,250,000
Measure T Operating Reserves - 31%	5,275,784	-	-	-	-	-	-	5,275,784
Fire District Operating Reserves - (FD)	3,787,453	-	-	-	-	-	-	3,787,453
Fire District Operating Reserves - (MT)	3,637,571	-	-	-	-	-	-	3,637,571
CSD Operating Reserves - (CSD)	1,039,015	-	-	-	-	-	-	1,039,015
CSD Operating Reserves - (MT)	592,024	-	-	-	-	-	-	592,024
Library District Operating Reserves - (LF)	747,833	-	-	-	-	-	-	747,833
Library District Operating Reserves - (MT)	268,955	-	-	-	-	-	-	268,955
Total Operating Reserves	36,598,634	-	-	-	-	-	-	36,598,634
Economic Contingency (110)	\$ 4,555,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,555,716
Economic Contingency (111)	3,827,168	-	-	-	-	-	-	3,827,168
Fleet Replacement (111)	\$ 1,353,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,353,000
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	\$ 8,255,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,255,258
Information Services (726)	282,000	-	-	-	-	-	-	282,000
Total Information Services	\$ 282,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,000
Facility Repair (111)	\$ 1,367,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367,000
CSD Facility Repair (111)	5,605,850	-	-	-	-	-	-	5,605,850
CSD Facility Repair (110)	2,000,000	-	-	-	-	-	-	2,000,000
Fire Facility Repair (111)	935,000	-	-	-	-	-	-	935,000
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	\$ 80,451,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,451,626