

All Funds - Fund Balance Schedule

FY25 Projection & FY26 Budget

Funds		FY 2024 Audited	FY25 Revenue (Projection)	FY25 Expenditure (Projection)	Transfers	6/30/2025 Fund Balance (Projection)	FY26 Revenue (Proposed)	FY26 Expenditure (Proposed)	Transfers	6/30/2026 Fund Balance
General Fund		38,147,305	63,231,875	(52,022,389)	(7,843,496)	41,513,295	65,238,717	(60,014,146)	(3,372,008)	43,365,859
01	General Fund									
	Unassigned	24,757,981	62,916,002	(51,305,962)	(20,810,577)	15,557,444	65,113,717	(56,555,433)	(6,952,719)	17,163,010
	Nonspendable/Assigned									
	Inventory and prepaids	60,355		-		60,355				60,355
	Emergency & Operating Reserve	9,613,296		-	1,467,080	11,080,376			230,711	11,311,087
	Veteran Memorial Reserve	8,615		-		8,615				8,615
67	Facility Maintenance Fund	2,000,000	-	-	10,000,000	12,000,000	-	(984,000)	2,500,000	13,516,000
44	Fleet Vehicle Fund	1,000,000	-	-	1,000,000	2,000,000	-	(756,000)		1,244,000
61	Technology Fund	707,058	315,874	(716,426)	500,000	806,505	125,000	(1,718,713)	850,000	62,792
Capital Projects Fund		11,828,841	54,543	(11,866,181)	2,598,918	2,616,121	2,750,000	(8,976,144)	10,948,366	7,338,343
62	Capital Projects Fund	10,765,332	54,543	(11,068,474)	2,500,918	2,252,319	2,750,000	(8,700,144)	10,948,366	7,250,541
65	Equipment Replacement Fund	1,063,509	-	(797,707)	98,000	363,802	-	(276,000)		87,802
Internal Service Fund		3,572,399	31,771	(3,013,953)	8,188,496	8,778,713	-	(8,395,283)	3,501,000	3,884,430
03	PERS Reserve	1,048,384	-	-	6,000,000	7,048,384	-	(5,000,000)	-	2,048,384
40	Dental/Vision Fund	328,545	-	(390,480)		(61,935)	-	(686,283)	792,000	43,781
41	Unemployment Fund	75,907	-	(32,508)		43,399	-	-	-	43,399
42	Workers Compensation Fund	1,338,480	-	(1,000,110)	1,000,000	1,338,370	-	(1,174,000)	1,174,000	1,338,370
43	Liability Fund	781,083	31,771	(1,590,854)	1,188,496	410,496	-	(1,535,000)	1,535,000	410,496
Special Revenue Fund		13,061,436	19,774,686	(45,455)	(2,500,918)	30,289,748	7,269,448	-	(11,770,011)	25,789,186
04	Measure B	-	-	-	-	-	1,026,278		(1,026,278)	-
06	Public safety Impact Fee	-	14,540	-	-	14,540	10,818		-	25,357
07	SB1 Road Maintenance Rehab	1,092,774	1,080,186	-	(46,069)	2,126,890	827,849		(801,214)	2,153,525
10	General Govt. Impact Fee	-	21,075	-	-	21,075	-		-	21,075
11	Vehicle Impound Fund	(0)	22,391	(65)	-	22,327	15,450		-	37,777
13	Supplemental Law Enforcement Fund	(45,873)	259,551	-	-	213,679	100,000		-	313,679
14	Gas Tax Fund	118,723	792,651	-	(226,649)	684,725	1,183,675		(1,183,675)	684,725
19	Prop 1B Road Maintenance	953,362	-	-	-	953,362	-		-	953,362
20	PEG Fees	310,014	79,911	-	-	389,925	50,000		(50,000)	389,925
21	Public Art Fund	452,080	304,933	(1,141)	(82,070)	673,802	-		(73,500)	600,302
24	Vehicle Registration Fund	1,141,614	296,821	-	(122,273)	1,316,162	740,644		(740,644)	1,316,162
25	TDA Fund	616	12	-	(11)	617	129,734		(129,734)	617
26	Traffic Impact Fee Fund	(155,572)	1,365,450	-	(135,297)	1,074,581	120,000		(283,000)	911,581
27	In Lieu Park Fund	8,043,049	15,440,107	-	(550,852)	22,932,304	3,000,000		(6,831,965)	19,100,338
28	Downtown Parking Fund	1,027,445	82,303	(44,250)	(1,337,696)	(272,198)	65,000		(650,000)	(857,198)
29	Estate Donation Fund	18,636	5	-	-	18,641				18,641
64	AB-1379 CASP Fee	104,569	14,748	-	-	119,317				119,317

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XX	One Bay Area Grant (OBAG)	-	-	-	-	-	1,120,000		(1,120,000)	-
Debt Service Fund		-	-	(119,390)	-	(119,390)	-	(790,690)	923,364	13,284
73	General Debt Service	-	-	(5,957)		(5,957)	-	(168,600)	175,219	662
74	LA Community Center	-	-	(113,433)		(113,433)	-	(622,090)	748,145	12,622
Enterprise Fund		31,955,207	12,575,270	(12,366,157)	-	32,164,320	13,737,465	(14,049,579)	-	31,852,206
30	Sewer Fund	28,705,472	11,324,373	(10,177,334)		29,852,511	12,547,065	(11,604,326)		30,795,250
35	Solid Waste Fund	3,249,735	1,250,897	(2,188,823)		2,311,809	1,190,400	(2,445,253)		1,056,956
Fiduciary Fund		91,315	42,046	(55,283)	-	78,079	-	(51,800)	-	26,279
91	Blue Oak Lane Sewer	91,315	42,046	(55,283)		78,079	-	(51,800)		26,279
TOTAL		98,656,503	95,710,191	(79,488,807)	443,000	115,320,888	88,995,630	(92,277,642)	230,711	112,269,586