

ATTACHMENT 5

**Fiscal Year 2025-26
Mid-Year Fund Balance Projections by Fund**

Fund	FY25 Ending Fund Balance	FY26 Revenue Revised Budget	FY26 Expenditures Revised Budget	Mid-Year Proposed Revenue Changes	Mid-Year Proposed Expenditure Changes	FY26 Projected Fund Balance
100 General Fund	43,820,029	81,362,450	87,379,522	(265,000)	1,819,100	35,718,857
105 Measure Q	3,683,502	12,000,000	10,202,000	2,050,000	(13,667)	7,545,169
200 Recreation	1,158,366	1,661,354	1,875,956	-	50,000	893,764
250 Development Mitigation	14,491,181	710,000	165,606	325,000	-	15,360,575
280 LMD	1,937,496	1,641,963	1,885,833	-	51,755	1,641,871
290 PBID	-	-	-	145,000	145,000	-
340 Development Services	24,124,670	7,962,500	14,304,674	245,000	-	18,027,496
420 Gas Tax/Street Improvement	753,087	5,107,248	4,295,766	(44,267)	107,500	1,412,802
500 Parks Acquisition & Improvement	25,835,022	3,000,000	5,007,427	-	170,000	23,657,595
520 Successor Agency/RDA Bond Fund	5,458,232	-	504	635,000	-	6,092,728
530 Fire Facilities Fees	6,892,122	1,256,000	3,832,932	250,000	-	4,565,190
540 Government Facilities Fees	49,623,584	5,100,000	4,890,842	450,000	88,000	50,194,742
550 CFD	6,997,914	3,211,726	3,540,366	(2,711)	47,289	6,619,274
610 Federal Transit Management	7,899,853	7,303,766	11,701,921	-	70,000	3,431,698
620 Golf Course	1,021,469	2,497,609	2,248,634	-	50,000	1,220,444
640 Sewer O&M	184,110,829	28,713,380	47,607,017	-	123,486	165,093,706
650 ¹ Sewer Improvement	23,477,613	6,186,745	31,568,701	170,000	-	(1,734,343)
660 Solid Waste	8,881,533	24,503,348	32,094,986	-	20,000	1,269,895
680 Water O&M	73,088,313	28,530,764	28,648,999	-	292,486	72,677,592
810 Engineering	8,177,915	5,123,000	3,800,085	40,000	12,000	9,528,830
820 ² Vehicles	792,503	6,217,584	7,735,354	159,100	25,000	(591,167)
920 Retiree Health Savings Plan Trust	434,497	7,158,684	7,070,462	6,500	12,000	517,219
Total				4,163,622	3,069,949	

¹ Fund 540 (Sewer Improvement) reflects a projected fund balance of (1,734,343) with proposed changes. This fund rolls up with Fund 640 (Sewer O&M), which has a projected fund balance of 165,093,706 and proposed mid-year changes of 123,486.

² Fund 820 (Vehicles) reflects a projected negative fund balance of (591,167). This is an internal service fund and balances are expected to fluctuate based on timing of vehicle purchases and reimbursements.