



Fiscal Year 2026/27  
Budget Adoption  
June 17, 2026



## FISCAL YEAR 2026/27 – OVERVIEW

- Additional Requested Information
- Proposed Budget Updates
- Position Requests
- Capital Improvement Plan
- All Funds Expenditures
- Appropriations Spending Limit
- Policy Updates
- Recommended Action
- Prior Special Meetings Information (If Needed)

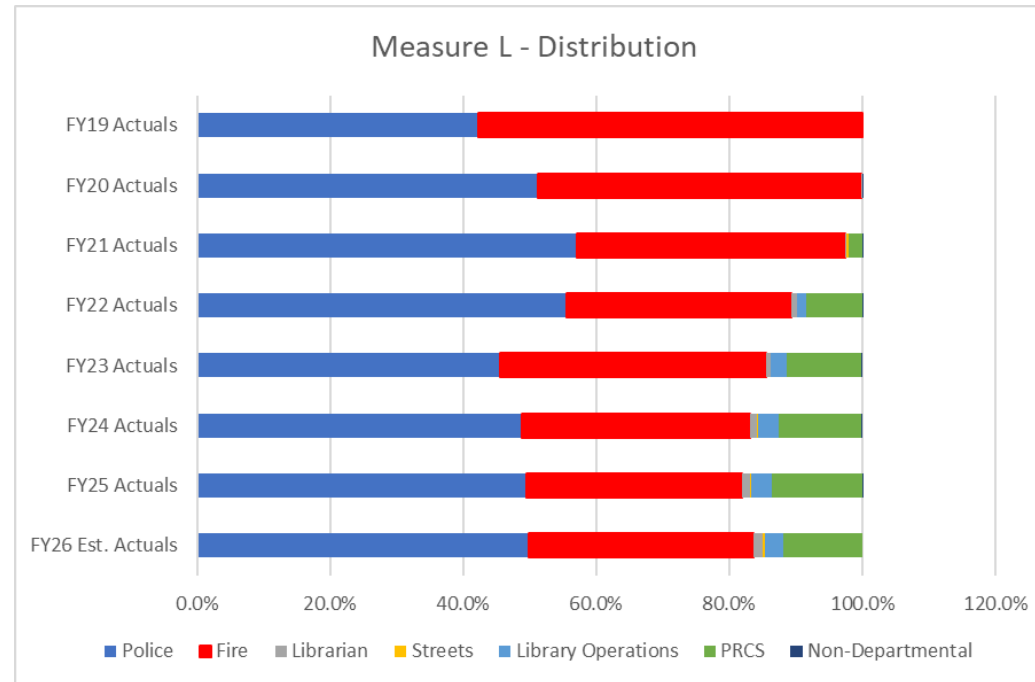


# FISCAL YEAR 2026/27 – ADDITIONAL REQUESTED INFORMATION

## Measure L Expense History

Department	FY27 Proposed	FY26 Est. Actuals	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actuals	FY21 Actuals	FY20 Actuals	FY19 Actuals
Police	3,519,830	4,814,470	4,604,293	4,503,945	4,247,272	5,029,134	4,574,582	3,269,320	275,094
Fire	4,356,610	3,252,920	3,016,496	3,177,979	3,711,788	3,066,752	3,223,319	3,100,791	375,127
Librarian	123,890	129,650	113,496	86,307	63,529	84,997	19,345	5,770	-
Streets	69,890	39,640	27,114	24,729	-	-	28,946	-	-
Library Operations	836,390	260,060	276,690	276,690	233,060	113,920	-	-	-
PRCS	290,670	1,148,300	1,269,340	1,156,160	1,045,250	765,547	156,823	-	-
Non-Departmental	7,000	-	1,203	5,669	6,481	1,200	3,031	300	-
<b>Grand Total</b>	<b>9,204,280</b>	<b>9,645,040</b>	<b>9,308,633</b>	<b>9,231,478</b>	<b>9,307,380</b>	<b>9,061,550</b>	<b>8,006,046</b>	<b>6,376,181</b>	<b>650,221</b>

# FISCAL YEAR 2026/27 – ADDITIONAL REQUESTED INFORMATION



Department	FY26 Est. Actuals	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actuals	FY21 Actuals	FY20 Actuals	FY19 Actuals
<b>Police</b>	49.9%	49.5%	48.8%	45.6%	55.5%	57.1%	51.3%	42.3%
<b>Fire</b>	33.7%	32.4%	34.4%	39.9%	33.8%	40.3%	48.6%	57.7%
<b>Librarian</b>	1.3%	1.2%	0.9%	0.7%	0.9%	0.2%	0.1%	0.0%
<b>Streets</b>	0.4%	0.3%	0.3%	0.0%	0.0%	0.4%	0.0%	0.0%
<b>Library Operations</b>	2.7%	3.0%	3.0%	2.5%	1.3%	0.0%	0.0%	0.0%
<b>PRCS</b>	11.9%	13.6%	12.5%	11.2%	8.4%	2.0%	0.0%	0.0%
<b>Non-Departmental</b>	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%

# FISCAL YEAR 2026/27 – UPDATES FROM BUDGET BOOK

## Public Works – General Fund

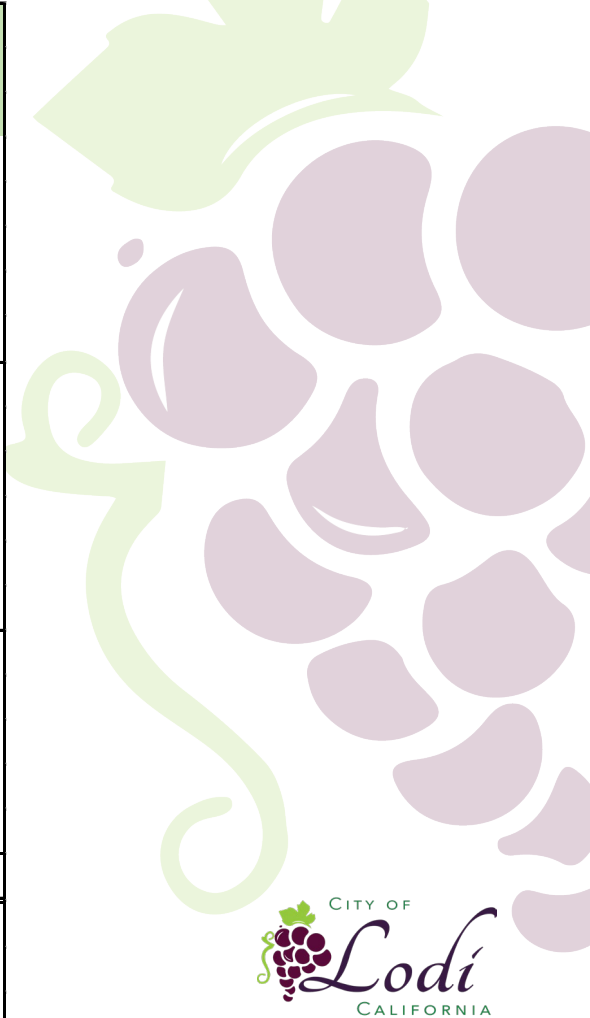
### Expenditures by Category

Category	FY 2027 Proposed
Salaries & Benefits	\$4,229,560
Supplies & Services	\$1,199,690
Insurances	\$225,940
Operating Transfer Out	\$164,840
<b>Total Expenditures</b>	<b>\$5,820,030</b>

Expense Category	Budget FY 2026/27	Delta	2026 Revised Budget
Salaries & Benefits	3,778,990	(295,660)	4,074,650
Supplies & Services	1,199,690	(85,207)	1,284,897
Insurances	217,250	32,910	184,340
Operating Transfers Out	96,530	47,530	49,000
<b>Total</b>	<b>5,292,460</b>	<b>(300,427)</b>	<b>5,592,887</b>

# FISCAL YEAR 2026/27 – UPDATES FROM BUDGET BOOK

Estimate Changes in Fund Balance For the Fiscal Year Ended June 30, 2027 With Actuals for FY2024-25 and Year End Estimates for FY2025-26			
	2024-25 Actuals	Estimated 2025-26 Actuals	2026-27 Budget
<b>General Fund</b>			
Fund Balance			
Beginning Fund Balance	48,560,501	57,649,391	53,891,003
Revenues	88,878,026	89,573,196	92,230,440
Expenditures	79,789,136	93,331,584	96,208,300
Net Difference (Revenues Less Expenditures)	9,088,890	(3,758,388)	(3,977,860)
Restricted Fund Balance	22,562,690	25,210,739	25,210,739
Ending Fund Balance Unreserved	35,086,702	28,680,264	24,702,404
Fund Balance as a percentage of revenue:	39%	32%	27%



# FISCAL YEAR 2026/27 – UPDATES FROM BUDGET BOOK

Estimate Changes in Fund Balance For the Fiscal Year Ended June 30, 2027 With Actuals for FY2024-25 and Year End Estimates for FY2025-26			
	2024-25 Actuals	Estimated 2025-26 Actuals	2026-27 Budget
<b>Transit</b>			
Cash Balance			
Beginning Cash Balance Unreserved	915,695	(986,125)	(5,988,643)
Revenues	2,942,427	8,890,430	13,334,760
Expenditures	4,844,247	13,892,948	7,187,570
Net Difference (Revenues Less Expenditures)	(1,901,820)	(5,002,518)	6,147,190
Restricted Cash Balance	142,951	158,541	158,541
Ending Cash Balance Unreserved	(1,129,076)	(6,147,184)	6
Cash Balance as a percentage of expenses:	-23%	-44%	0%

# FISCAL YEAR 2026/27 – POSITION REQUESTS

## A Net Increase of 3 Positions & 3 Reclass Reviews

### New

Position	Department	+/-
Senior Storekeeper	Wastewater/Water	+1
Transportation Coordinator	Transit	+1
Administrative Assistant	Community Development/Building	+1

### Reclass

Position	Department	+/-
Public Works Administrative Manager	Public Works/General Fund	+1
Public Works Analyst	Wastewater/Water	-1
Management Analyst	Community Development	+1
Administrative Analyst	Community Development	-1
Senior Engineering Technician	Public Works/General Fund	+1
Engineer Technician II	Public Works/General Fund	-1

# FISCAL YEAR 2026/27 – CAPITAL IMPROVEMENT \$10,065,000

General Fund	FY 2026/27
Civic Center Compressor	100,000
Fire Station 1 & 3 Remodel (Planning)	100,000
City Hall Boiler Exhaust Repair	40,000
Carnegie Sewer Pumps	60,000
Civic Center Roof Repair	300,000
Wastewater	FY 2026/27
Wastewater Proj Planning	25,000
Wastewater Treatment Plant Pavement Rehab	650,000
Upgrade Blowers	750,000
Water	FY 2026/27
PCE/TCE Oversight	125,000
Water Project Planning	25,000
Water Taps / Main Replacement	125,000
Transit	FY 2026/27
Bus Stop Improvement Project	300,000
Parking Structure Roof & Stairwell Repair	10,000
CNG Compressor Upgrade	200,000
Parks, Recreation and Cultural Services	FY 2026/27
Park Tree Trimming	100,000
HSS Pool Repair	300,000
Painted Piano Project	6,000

Streets	FY 2026/27
Streets Project Planning	25,000
Annual Street Striping	80,000
Signal Preventative Maint	170,000
Pavement Crack Seal	75,000
Downtown Concrete Clean	30,000
Annual Pavement Maint	50,000
Rapid Flashing Beacons	50,000
Sidewalk Repairs	150,000
Ham/Turner Signal Improvements	290,000
Electric Utility	FY 2026/27
12 kV Overhead Maintenance	925,000
12 kV Underground Maintenance	365,000
Streetlight Maintenance	100,000
Work for Others	750,000
230 kV Interconnection	2,500,000
Substation Relay Modernization	250,000
Substation Maintenance	390,000
60kV Breaker Upgrades and Replace	136,000
Substation Load Tap Charger	150,000
Electric Utility Cyber Security	50,000
Community Improvement Grants	FY 2026/27
CDBG - Alley Improvement	235,000
CDD-NS CIP	78,000

# FISCAL YEAR 2026/27 – CITY-WIDE EXPENDITURES \$302,351,060

General Fund	FY 2026/27 Budget
Police	35,598,790
Fire	21,618,280
Non-Departmental	19,187,990
Administrative Services	9,313,350
Public Works	5,292,460
City Attorney	1,537,070
City Manager	904,620
City Clerk	804,200
Community Improvement	505,870
Economic Development	443,290
Public Information	423,020
City Council	385,580
Library	123,890
Streets	69,890
<b>General Fund Total</b>	<b>96,208,300</b>

Other Funds	FY 2026/27 Budget
Electric Utility	104,713,770
Wastewater Utility	21,969,990
Water Utility	15,446,930
Employee Benefits	12,853,700
Parks, Recreation, an Cultural Svcs	10,321,090
Streets	8,765,370
Self Insurance	8,435,670
Transit	7,292,870
Community Development	5,656,420
Fleets Services	2,530,610
Library	2,181,430
Vehicle/Equipment Replacement	1,675,280
Debt Service	1,643,800
Community Improvement Grants	1,194,980
Capital Outlay	1,006,000
Special Revenue & Grants	393,450
Trust & Agency	61,400
Transportation Development Act	-
<b>Total Other Funds</b>	<b>206,142,760</b>

# 2026-27 APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

2026-27 APPROPRIATIONS SPENDING LIMIT			AMOUNT
Last Year's Limit			156,531,082
Adjustment Factors			
	1 Population %	0.9986	
	2 Inflation %	1.0495	
Total Adjustment %			1.0480
Annual Adjustment			7,518,297
Adjustments			None
Total Adjustment			7,518,297
<b>2026-27 APPROPRIATIONS SPENDING LIMIT</b>			<b>164,049,380</b>



# INVESTMENT & BUDGET AND FISCAL POLICIES

- Investment Policy - No Changes
- Budget Policy
  - Updated at FY 2025/26 Mid-Year Adoption
  - Next Review/Adoption to FY 2028/29

## 15. Review and Update

These policies will be in place for the 2026/27 and 2027/28 fiscal years beginning with the FY 2026/27 budget. These policies will be reviewed and updated every two years in odd numbered years in conjunction with the approval of the annual budget. The next review cycle will be in conjunction with the FY 2028/29 budget.

## FISCAL YEAR 2025/26 – RECOMMENDED ACTION

### Standard Budget Approvals

- Adopt a FY 2026/27 Budget of \$302,351,060
- Adopt the Appropriations Spending Limit of \$164,049,380 (General Fund limit)
- Approve a net increase of 3 positions
- Adopt the Capital Improvement Plan
- Adopt the FY 2026/27 Investment Policy
- Adopt the FY 2026/27 Budget & Fiscal Policy

# QUESTIONS

