



Fiscal Year 2026/27
Enterprise & Special Revenue Funds
May 20, 2026



FISCAL YEAR 2026/27 – OVERVIEW

Enterprise Funds

- Electric
- Water
- Wastewater
- Transit

ELECTRIC UTILITY - OVERVIEW

Estimated Changes in Fund Balance For the Fiscal Year Ended June 30, 2027 With Actuals for FY 2024-25 and Year End Estimates for FY 2025-26			
	2024-25 Actual	Est. 2025-26	2026-27 Budget
Beginning Cash Balance	\$40,818,361	\$42,411,788	\$38,536,716
Revenues	\$95,536,395	\$100,693,140	\$99,769,150
Expenditures*	\$93,942,968	\$104,568,212	\$104,713,010
Net Difference	\$1,593,427	(\$3,875,072)	(\$4,944,620)
Ending Cash Balance	\$42,411,788	\$38,536,716	\$33,592,096
% of Reserve Target	143%	130%	113%
*Includes Balance Sheet Adjustments to more accurately represent available cash			

ELECTRIC UTILITY – REVENUE HIGHLIGHTS

- Revenues \$924,000 lower than FY 2025/26 estimated actuals
 - One-time funding approximately \$2.1M lower
 - Low Carbon Fuel Standard funds for EV Master Plant Deployment
 - One-time FEMA grant reimbursement
 - Reimbursable Charges - \$520,000 higher
 - Joint Pole (NCJPA) – shared costs associated with pole replacements
 - Work for Others
 - Interest Earnings - \$351,000 higher
 - Customer Charges - \$170,000 higher due to projected usage increase
 - Interfund Credit - \$90,000 higher
 - Credit to operations for discount programs
 - Sale of City Property – \$40,000 higher
 - Sale of vehicles upon replacement



ELECTRIC UTILITY – EXPENDITURE HIGHLIGHTS

- Expenses \$145K higher than FY 2025/26 estimated actuals
 - Salaries & Benefits - \$972,000 higher
 - Labor market adjustments and higher medical insurance contribution
 - Power Supply Costs - \$662,000 higher
 - Slightly higher projected increase in energy consumption
 - Increase in transmission access charges
 - Will reduce by approximately 50% once 230 kV Transmission Project operational by eliminating low-voltage access charges
 - Increase in Public Goods Projects and Expansion of Rebates - \$850K higher
 - Access Center
 - Downtown Holiday Lighting Sponsorship
 - Funding of CBID (Non Profit Discount)
 - Expansion of DIY Commercial Lighting Program and EV Rebates

ELECTRIC UTILITY – EXPENDITURE HIGHLIGHTS CONT

- Transfers to General Fund (Cost of Service/PILOT) - \$416K higher
- Reduction in one-time professional services contracts - \$160K lower
- Capital Projects/Equipment - \$2.6M lower
 - Projects and vehicles/equipment based on LEU 10-year CIP Forecast
 - FY 27 will include any unspent project funds from FY 2025/26

ELECTRIC UTILITY – CAPITAL PROJECTS

Project Name	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
TOTAL:	\$5,616,000



ELECTRIC UTILITY – VEHICLES

Vehicle Requests	FY 2026/27
Foreman Truck - Replacement	\$110,000
All Electric Metering Vans (2) – Replacing two fuel powered	\$140,000
Substation Supervisor Truck – Replacement	\$110,000
TOTAL:	\$360,000

ELECTRIC UTILITY – EQUIPMENT

Equipment Requests	FY 2026/27
Engineering Plotter/CAD Printer - Replacement	\$15,000
Cable Reels (2) - New	\$30,000
Pipe Bender - New	\$15,000
Medium Dump Trailer - Replacement	\$11,000
Meter Test Board - Replacement	\$40,000
Small Utility Trailer - Replacement	\$6,000
TOTAL:	\$117,000

WATER UTILITY OVERVIEW

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			
Water Utility	2024-25	Estimated	2026-27
	Actuals	Actuals	Budget
Cash Balance			
Beginning Cash Balance Unreserved	51,249,908	59,322,186	18,029,375
Revenues	20,951,724	16,568,730	17,898,900
Expenditures *	12,879,446	31,132,928	15,336,930
Net Difference (Revenues Less Expenditures)	8,072,278	(14,564,198)	2,561,970
Restricted Settlement Funds**	-	26,728,613	-
Ending Cash Balance Unreserved	59,322,186	18,029,375	20,591,345
Cash Balance as a percentage of expenses:	461%	58%	134%

* Actuals include balancing sheet adjustments

**PCE/TCE Settlement Restricted Funds



WATER UTILITY – REVENUE HIGHLIGHTS

- Revenues are \$1,330,170 higher than FY 2025/26 estimated actuals
 - Intrafund Transfers In - \$1,281,000 higher
 - Customer Accounts - \$7,250 higher
 - Water Meter Installation - \$225,000 lower
 - Developer Impact fees - \$11,270 higher
 - Other Revenue - \$53,510 higher

WATER UTILITY – EXPENDITURE HIGHLIGHTS

- Expenses are \$15,795,998 lower than FY 2025/26 estimated actuals
 - Salary & Benefits - \$166,130 higher
 - Transfer Out - \$1,047,466 higher
 - Vehicles & Equipment - \$130,000 lower
 - Supplies and Services - \$169,573 higher
 - Capital Projects & Equipment - \$17,046,767 lower

WATER UTILITY – CAPITAL PROJECTS

Project Name	FY 2026/27
PCE/TCE Oversight	125,000
Water Project Planning	25,000
Water Taps / Main Replacement	125,000
Total	275,000



WATER UTILITY - EQUIPMENT AND VEHICLE REQUESTS

Vehicles/Equipment	FY 2026/27
Full-size EV Truck	90,000
Aluminum Utility Bed	20,000
Total	110,000



WASTEWATER UTILITY OVERVIEW

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			
Wastewater Utility	2024-25	Estimated	2026-27
	Actuals	Actuals	Budget
Cash Balance			
Beginning Cash Balance Unreserved	31,362,729	31,838,268	17,572,299
Revenues	23,252,337	20,404,040	21,208,500
Expenditures *	22,776,799	34,670,009	20,575,710
Net Difference (Revenues Less Expenditures)	475,538	(14,265,969)	632,790
Restricted Cash Balance	-	-	-
Ending Cash Balance Unreserved	31,838,268	17,572,299	18,205,089
Cash Balance as a percentage of expenses:	140%	51%	88%

* Actuals include balancing sheet adjustments



WASTEWATER UTILITY – REVENUE HIGHLIGHTS

- Revenues are \$804,460 higher than FY 2025/26 estimated actuals
 - Intrafund Transfers In - \$1,000,000 higher
 - Development Impact fees - \$108,800 lower
 - Customer accounts - \$90 lower
 - Other fees - \$86,830 lower

WASTEWATER UTILITY – EXPENDITURE HIGHLIGHTS

- Expenses are \$14,094,300 lower than FY 2025/26 estimated actuals
 - Salary & benefits - \$209,960 higher
 - Supplies, materials & services - \$202,973 lower
 - Transfer Out - \$713,646 higher
 - Capital projects & equipment - \$15,126,298.80 lower
- Staffing Request:

Position	Total Comp	Note
Senior Store Keeper	120,000	W/WW

WASTEWATER UTILITY – CAPITAL PROJECTS

Project Name	FY 2026/27
Wastewater Proj Planning	25,000
Wastewater Treatment Plant Pavement	650,000
Upgrade Blowers	750,000
Total	1,425,000



WASTEWATER UTILITY - VEHICLE REQUESTS

Vehicles/Equipment	FY 2026/27
EV Van	150,000
Boom Truck	400,000
Total	550,000



TRANSIT OVERVIEW

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	Estimated	2026-27
Transit	Actuals	Actuals	Budget
Cash Balance			
Beginning Cash Balance Unreserved	915,695	(1,108,866)	(6,142,734)
Revenues	2,921,934	8,995,360	12,143,300
Expenditures	4,946,495	14,029,228	7,187,570
Net Difference (Revenues Less Expenditures)	(2,024,561)	(5,033,868)	4,955,730
Restricted Cash Balance	142,951	158,541	158,541
Ending Cash Balance Unreserved	(1,251,817)	(6,301,275)	(1,345,545)
Cash Balance as a percentage of expenses:	-25%	-45%	-19%

- Balance deficit based on the grant reimbursement timing



TRANSIT – REVENUE HIGHLIGHTS

- Revenues are \$3,147,940 higher than FY 2025/26 estimated actuals
 - Federal Grants (Operating) - \$1,677,500 higher
 - TDA Allotment (Dial-A-Ride) - \$958,120 higher
 - TDA Allotment (Operating) - \$918,000 higher
 - Prop IB State of Good Repair - \$167,040 higher
 - State Grants - \$533,870 lower
 - Other Revenue - \$39,380 lower

TRANSIT – EXPENDITURE HIGHLIGHTS

- Expenses are \$6,600,077 lower than FY 2025/26 estimated actuals
 - Salary & benefits - \$261,520 higher
 - Supplies, materials & services - \$883,030 higher
 - Transfer Out - \$82,970 higher
 - Capital projects & equipment - \$7.8M lower
 - New Position:

Position	Total Comp	Note
Transportation Coordinator	105,300	Transit

TRANSIT CAPITAL

Project Name	FY 2026/27
Bus Stop Improvement Project	300,000
Parking Structure Roof & Stairwell Repair	10,000
CNG Compressor Upgrade	200,000
Total	510,000



SPECIAL REVENUE FUNDS

- Streets
- Community Development
- Parks, Recreation and Cultural Services
- Library



STREETS OVERVIEW

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			
Streets Fund	2024-25	Estimated	2026-27
	Actuals	Actuals	Budget
Fund Balance			
Beginning Fund Balance	17,470,598	20,047,692	12,013,284
Revenues	7,819,128	9,301,510	7,609,050
Expenditures	5,242,034	17,335,918	9,065,370
Net Difference (Revenues Less Expenditures)	2,577,094	(8,034,408)	(1,456,320)
Restricted Fund Balance	432,329	479,462	479,462
Ending Fund Balance Unreserved	19,615,363	11,533,822	10,077,502
Fund Balance as a percentage of revenue:	251%	124%	132%



STREETS – OPERATIONAL VS. RESTRICTED FUNDS

Fund	Source	Revenue use	FY 2026/27
Fund 300	Solid Waste contract	Downtown Maintenance	100,000
Fund 301	Solid Waste contract Gas Tax 2105, 2106, 2107 Subventions	Operations	5,213,370
Fund 302	Gas Tax 2103 Subventions	Capital projects	643,000
Fund 303	Measure K	Operations & Capital projects	1,600,000
Fund 304	Gas Tax 2032 Subventions SB I Gas Tax	Street resurfacing projects	1,775,700
Fund 305	Transportation Development Act (funding ends 6/30/25)	Operations & Capital projects	0
Fund 308	Development Impact Fees - Streets	Restricted, project specific	213,300
Fund 314	Development Impact Fees - Transp	Restricted, project specific	800,200
Fund 331	TDA - Pedestrian / Bike	Restricted, project specific	105,000
Total			10,450,570



STREETS – REVENUE HIGHLIGHTS

- Revenues are \$1.5M higher than FY 2025/26 estimated actuals
 - Transfers In - \$2.72M Increase
 - Gas Taxes - \$80,010 Increase
 - Measure K - \$394,780 Decrease
 - Federal Grants - \$1.5M Decrease
 - Impact Fees - \$245,440 Increase

STREETS – EXPENDITURE HIGHLIGHTS

- Expenses are \$8.2M lower than FY 2025/26 estimated actuals
 - Salary & benefits - \$192,560 higher
 - Supplies & Services - \$1,550 higher
 - Insurance - \$29,880 higher
 - Transfer Out - \$2.7M higher
 - Capital - \$11.2M lower

STREETS UTILITY CAPITAL PROJECTS – FY 27 APPROPRIATIONS

Project Name	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
Total	920,000



COMMUNITY DEVELOPMENT OVERVIEW

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			
Community Development	2024-2025	Estimated	2026-2027
	Actual	Actual	Budget
Fund Balance			
Beginning Fund Balance	8,386,377	9,327,019	6,478,138
Revenues	4,700,756	5,623,330	3,979,300
Expenditures	3,760,114	8,472,210	5,656,420
Net Difference (Revenues Less Expenditures)	940,642	(2,848,880)	(1,677,120)
Restricted Fund Balance	463,378	491,948	491,948
Ending Fund Balance Unreserved	8,863,641	5,986,191	4,309,071
Fund Balance as a percentage of expense:	236%	71%	76%

*FY26 Includes \$1.5M for General Plan, which will roll to FY27



COMMUNITY DEVELOPMENT – REVENUE HIGHLIGHTS

- Revenues are \$1,644,030 lower than FY 2025/26 estimated actuals
 - Building & Permit Fee Revenue - \$144,030 Decrease
 - Operating Transfer In - \$1,500,000 Decrease

COMMUNITY DEVELOPMENT – EXPENDITURE HIGHLIGHTS

- Expenses are \$2.8 million lower than FY 2025/26 estimated actuals
 - Salary & benefits - \$410,004 higher
 - Supplies, Materials & Services - \$234,564 lower
 - Insurances - \$39,090 higher
 - Transfers Out - \$1.5M lower
 - Capital - \$1.5M lower
 - Comprehensive Plan – Will roll to FY27

PARKS, RECREATION & CULTURAL SERVICES OVERVIEW

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			
Parks, Recreation & Cultural Services Fund	2024-25	Estimate	2026-27
	Actuals	Actuals	Budget
Fund Balance			
Beginning Fund Balance	2,908,943	3,229,824	2,878,574
Revenues	8,879,537	9,650,650	10,321,090
Expenditures	8,558,656	10,001,900	10,321,090
Net Difference (Revenues Less Expenditures)	320,881	(351,250)	-
Restricted Fund Balance	739,036	874,860	874,860
Ending Fund Balance Unreserved	2,490,788	2,003,714	2,003,714
Fund Balance as a percentage of revenue:	28%	21%	19%



PARKS, RECREATION & CULTURAL SERVICES - REVENUE HIGHLIGHTS

- Revenues are \$670,440 higher than FY 2025/26 estimated actuals
 - Operating Transfer In - \$727,940 higher
 - Program Fees & Rental Fees - \$57,500 lower
- Revenue Breakdown

Source	Amount	%
General Fund Contribution	7,906,790	77%
PRCS Department Revenue	2,414,300	23%

PARKS, RECREATION & CULTURAL SERVICES - EXPENDITURE HIGHLIGHTS

- Expenses are \$319,190 higher than FY 2025/26 estimated actuals
 - Salaries & Benefits- \$375,160 higher
 - Supplies and Services - \$17,830 lower
 - Insurances - \$53,490 higher
 - Operating Transfer Out - \$91,630 lower

PRCS MAINTENANCE – HUTCHINS STREET SQUARE

Hutchins Street Square Maintenance and Capital Needs

Description	Year of Installation	Replacement Due	Cost	Useful Life (Years)	Annual Contribution	Existing Funding	Underfunded
HSS Interior							
ADA compliant doors	1993	2008	\$ 300,000	15	\$ 20,000	\$ -	\$ 300,000
2nd floor of Fine Art building renovation	1993	2008	\$ 35,000	15	\$ 2,333	\$ -	\$ 35,000
Sound System for entire building	1994	2014	\$ 250,000	20	\$ 12,500	\$ -	\$ 250,000
Stage lighting, 6 new robotic LED lights	1994	2014	\$ 90,000	20	\$ 4,500	\$ -	\$ 90,000
Elevator Modernization	1993	2023	\$ 1,300,000	25	\$ 52,000	\$ -	\$ 1,300,000
HSS Fire Panels (General Fund Capital)	2010	2025	\$ 500,000	20	\$ 25,000	\$ 300,000	\$ 200,000
Kitchen Maintenance and Equipment	2012	2027	\$ 50,000	15	\$ 3,333	\$ -	\$ 43,333
Hutchins Street Square Interior Improvements	2024	2029	\$ 100,761	15	\$ 6,717	\$ -	\$ 6,717
Hutchins Street Square Roof	2023	2033	\$ 3,120,000	30	\$ 104,000	\$ -	\$ 208,000
Hutchins Street Square Climate Control Replacement	2024	2034	\$ 425,000	30	\$ 14,167	\$ -	\$ 14,167
Hutchins Street Square Security Cameras	2024	2034	\$ 85,000	10	\$ 8,500	\$ -	\$ 8,500
Install drinking fountains w/ touch free bottle fillers	2024	2034	\$ 35,000	10	\$ 3,500	\$ -	\$ 3,500
Update lighting fixtures and convert to LED	2024	2034	\$ 30,000	10	\$ 3,000	\$ -	\$ 3,000
Converting empty rooms into storage or useable space	2025	2035	\$ 5,000	10	\$ 500	\$ -	\$ -
Key entry upgrades / Security measures	2025	2040	\$ 80,000	15	\$ 5,333	\$ -	\$ -
Theater							
Wireless headset communication system	2004	2014	\$ 12,000	10	\$ 1,200	\$ -	\$ 12,000
Light Board	2023	2033	\$ 17,000	10	\$ 1,700	\$ -	\$ 17,000
Water damage repair in bathrooms/dressing rooms	2024	2035	\$ 5,000	10	\$ 500	\$ -	\$ 500
Charlene Powers Lange Performing Arts Theatre Fire Curtain Rigging	2025	2055	\$ 240,000	20	\$ 12,000	\$ -	\$ -
Theatre: Stage lighting							
Theatre: 6 new robotic LED lights							

PRCS MAINTENANCE – HUTCHINS STREET SQUARE

POOL									
Updated tile work in pool area	1994	2009	\$ 30,000	15	\$ 2,000	\$ -	\$ 30,000		
Paint entire room	2025	2035	\$ 150,000	10	\$ 15,000	\$ -	\$ -		
Paint pool deck	1993	2023	\$ 20,000	10	\$ 2,000	\$ -	\$ 20,000		
Replace/repair skylight	1993	2023	\$ 250,000	10	\$ 25,000	\$ -	\$ 250,000		
replace windows (add screens)	1993	2023	\$ 50,000	10	\$ 5,000	\$ -	\$ 50,000		
upgrade shower areas/bathrooms with new faucet handles and shower hea	1993	2023	\$ 1,500	10	\$ 150	\$ -	\$ 1,500		
Repair main drian line for pool (backwashing)	1994	2024	\$ 10,000	30	\$ 333	\$ -	\$ 10,000		
Replace/reline drain system for pool bathrooms/shower rooms	1994	2024	\$ 60,000	30	\$ 2,000	\$ -	\$ 60,000		
HSS Pool: Liner	2014	2026	\$ 340,000	12	\$ 28,333	\$ 40,000	\$ 311,667		
Booster pump for the pool heaters	2024	2029	\$ 3,000	20	\$ 150	\$ -	\$ 150		
HSS EXTERIOR									
External Digital Marquee Sign	1994	2004	\$ 100,000	10	\$ 10,000	\$ -	\$ 100,000		
Irrigation System, clock upgrades, main line	1994	2014	\$ 50,000	20	\$ 2,500	\$ -	\$ 50,000		
Improvements to basketball court/handball area	1992	2022	\$ 80,000	30	\$ 2,667	\$ -	\$ 80,000		
HSS Parking Lot(s) Overlay Improvements and Tripping Hazards	1993	2023	\$ 1,500,000	30	\$ 50,000	\$ 50,000	\$ 1,450,000		
Facility Windows	2003	2023	\$ 500,000	20	\$ 25,000	\$ -	\$ 500,000		
Trash cans inside/outside facility and in park	2014	2024	\$ 20,000	10	\$ 2,000	\$ -	\$ 20,000		
HVAC Units (32 total) (replacement program)	1994	2024	\$ 1,100,000	30	\$ 36,667	\$ -	\$ 1,100,000		
Pergolas/Lean-to's around entire facility	2024	2044	\$ 20,000	20	\$ 1,000	\$ -	\$ 1,000		
Booster Pump	2024	2044	\$ 32,000	20	\$ 1,600	\$ -	\$ 1,600		
Artificial turf in kirst patio and wisheck ampitheater	2000	2025	\$ 120,000	25	\$ 4,800	\$ -	\$ 120,000		
MAINTENANCE/AUTO SHOP									
Maintenance Shop Buildng Renovation (includes windows and outside improvements)	1994	2024	\$ 1,300,000	30	\$ 43,333	\$ -	\$ 1,300,000		
Auto Shop Roof	1994	2024	\$ 580,000	30	\$ 19,333	\$ -	\$ 580,000		

PRCS MAINTENANCE – HUTCHINS STREET SQUARE

RENTAL ROOMS									
Chairs (Holz)	2002	2014	\$ 31,000	12	\$ 2,583	\$ -	\$ 31,000		
Drapes 7 Stage Skirting	2008	2023	\$ 10,000	15	\$ 667	\$ -	\$ 10,000		
48" round tables	2008	2023	\$ 10,000	15	\$ 667	\$ -	\$ 10,000		
6ft tables	2008	2023	\$ 9,000	15	\$ 600	\$ -	\$ 9,000		
Bistro tables	2008	2023	\$ 10,000	10	\$ 1,000	\$ -	\$ 10,000		
Cocktail tables	2008	2023	\$ 5,000	10	\$ 500	\$ -	\$ 5,000		
White plastic 8 ft tables (Holz)	2015	2023	\$ 2,500	5	\$ 500	\$ -	\$ 2,500		
Projectors	2015	2023	\$ 5,000	10	\$ 500	\$ -	\$ 5,000		
Chairs (Kirst)	2012	2024	\$ 25,000	12	\$ 2,083	\$ -	\$ 25,000		
Chairs (Cottage, Pisano, Crete)	2012	2024	\$ 22,000	12	\$ 1,833	\$ -	\$ 22,000		
Stages and stairs	2009	2024	\$ 20,000	15	\$ 1,333	\$ -	\$ 20,000		
Sound System for whole building (wireless mic, speaker, and amp)	2016	2026	\$ 100,000	10	\$ 10,000	\$ -	\$ 90,000		
Crete, Kirst, Thomas Theater Floor Maintenance (resurfacing, refinishing, se	2024	2034	\$ 50,000	10	\$ 5,000	\$ -	\$ 5,000		
Crete kitchen garbage disposal	2025	2035	\$ 5,000	10	\$ 500	\$ -	\$ -		
Kirst Kitchen freezer	2025	2035	\$ 5,000	10	\$ 500	\$ -	\$ -		
60" round tables	2025	2040	\$ 10,000	15	\$ 667	\$ -	\$ -		
8ft tables	2025	2040	\$ 5,000	15	\$ 333	\$ -	\$ -		
Equipment									
Carpet Cleaner	2025	2030	\$ 5,000	10	\$ 500	\$ -	\$ 5,000		
Scissor lift	2025	2040	\$ 20,000	15	\$ 1,333	\$ -	\$ 20,000		
Totals (Maintenance and Capital Projects)			\$ 13,345,761		\$ 590,751	\$ 390,000	\$ 8,797,134		

Immediate Unfunded Needs \$ 8,237,667
 Required Annual Contribution \$ 590,751

PRCS MAINTENANCE - RESTROOMS

Park Restroom Replacement Schedule

Park Restrooms	Year	Replacement Due	Cost	Useful Life (Years)	Required Contribution	FY 26-27 Contribution	Underfunded
Vinewood	1982	2007	\$ 800,000	25	\$ 32,000	\$ -	\$ 800,000
Salas	1984	2009	\$ 140,000	25	\$ 5,600	\$ -	\$ 140,000
Chapman Field	1986	2011	\$ 400,000	25	\$ 16,000	\$ -	\$ 400,000
Softball Complex	1986	2011	\$ 400,000	25	\$ 16,000	\$ -	\$ 400,000
Hale*	1989	2014		25	\$ -	\$ -	\$ -
Zupo Field	1994	2019	\$ 140,000	25	\$ 5,600	\$ -	\$ 140,000
Emerson	1995	2020	\$ 550,000	25	\$ 22,000	\$ -	\$ 550,000
Katzakian	2000	2025	\$ 400,000	25	\$ 16,000	\$ -	\$ 400,000
Peterson	2000	2025	\$ 450,000	25	\$ 18,000	\$ -	\$ 450,000
Legion (Retro-fitted)*	2006	2031		25	\$ -	\$ -	\$ -
Beckman	2008	2033	\$ 300,000	25	\$ 12,000	\$ -	\$ 204,000
Henry Graves	2008	2033	\$ 300,000	25	\$ 12,000	\$ -	\$ 204,000
Grape Bowl	2013	2038	\$ 250,000	25	\$ 10,000	\$ -	\$ 120,000
Grape Bowl Field House (Retro-fitted)	2014	2039	\$ 100,000	25	\$ 4,000	\$ -	\$ 44,000
Kofu (Retro-fitted)	2019	2044	\$ 100,000	25	\$ 4,000	\$ -	\$ 24,000
Blakely	2020	2045	\$ 380,000	25	\$ 15,200	\$ -	\$ 76,000
Villa Fiore	2020	2045	\$ 300,000	25	\$ 12,000	\$ -	\$ 60,000
DeBenedetti	2025	2050	\$ 875,000	25	\$ 35,000	\$ -	\$ -
Gateway (FCB 24/25)	2025	2050	\$ 300,000	25	\$ 12,000	\$ -	\$ -
Lodi Lake Hughes Beach	2025	2050	\$ 365,000	25	\$ 14,600	\$ -	\$ -
Lodi Lake South	2025	2050	\$ 430,000	25	\$ 17,200	\$ -	\$ -
Lodi Lake North (Renovated)	2025	2050	\$ 700,000	25	\$ 28,000	\$ -	\$ -
Lawrence (Removed 2024)						\$ -	\$ -
Total			\$ 7,680,000		\$ 307,200	\$ -	\$ 4,012,000

*restrooms attached to community buildings

Required Annual Contribution \$307,200

Immediate Unfunded Needs \$2,430,000



PRCS MAINTENANCE - PLAYGROUND

Playground Replacement Schedule

Park (Includes Fibar)	Year	Replacement Due	Cost	Useful Life (Years)	Required Contribution	FY 26-27 Contribution	Underfunded
Century Park	2001	2011	\$ 315,000	10	\$ 31,500		\$ 315,000
Salas	2001	2011	\$ 365,000	10	\$ 36,500		\$ 365,000
HSS Playground	2001	2011	\$ 345,000	10	\$ 34,500		\$ 345,000
Emerson Park - pour in place	2004	2014	\$ 445,000	10	\$ 44,500		\$ 445,000
Lawrence - pour in place	2004	2014	\$ 340,000	10	\$ 34,000		\$ 340,000
Hale - pour in place	2005	2015	\$ 515,000	10	\$ 51,500		\$ 515,000
Blakely	2006	2016	\$ 360,000	10	\$ 36,000		\$ 360,000
Century Meadows - pour in place	2006	2016	\$ 440,000	10	\$ 44,000		\$ 440,000
Peterson Park (west) - pour in place	2006	2016	\$ 440,000	10	\$ 44,000		\$ 440,000
Van Buskirk	2011	2021	\$ 325,000	10	\$ 32,500		\$ 325,000
1 Rose Gate North	2015	2025	\$ 395,000	10	\$ 39,500		\$ 395,000
2 Henry Glaves	2018	2028	\$ 380,000	10	\$ 38,000		\$ 266,000
1 Orchard Lane	2018	2028	\$ 365,000	10	\$ 36,500		\$ 255,500
1 Villa Fiore	2018	2028	\$ 340,000	10	\$ 34,000		\$ 238,000
2 Emerson Park - tot lot	2018	2028	\$ 120,000	10	\$ 12,000		\$ 84,000
2 Candy Cane	2019	2029	\$ 300,000	10	\$ 30,000		\$ 180,000
1 Bob Johnson	2021	2031	\$ 345,000	10	\$ 34,500		\$ 138,000
1 Westgate Park	2023	2033	\$ 400,000	10	\$ 40,000		\$ 80,000
3 English Oaks	2024	2034	\$ 345,000	10	\$ 34,500		\$ 34,500
3 Peterson Park (east)	2024	2034	\$ 330,000	10	\$ 33,000		\$ 33,000
3 Legion	2024	2034	\$ 365,000	10	\$ 36,500		\$ 36,500
3 Katzakian	2024	2034	\$ 310,000	10	\$ 31,000		\$ 31,000
3 Hale Tot - pour in place	2024	2034	\$ 280,000	10	\$ 28,000		\$ 28,000
3 Lodi Lake	2024	2034	\$ 300,000	10	\$ 30,000		\$ 30,000
1 Gateway Park	2025	2035	\$ 450,000	10	\$ 45,000		\$ -
Total			\$ 8,915,000		\$ 891,500		\$ 5,719,500

- 1 Developer Funded new construction
- 2 Grant funded replacement
- 3 City funded replacement through FY 2020/2021 one-time funds

Required Annual Contribution \$891,500

Immediate Unfunded Needs \$4,285,000

Updated 5/14/2026



PRCS MAINTENANCE - SERVICE BASED BUDGET

PRCS Maintenance Service Based Budget Summary	
Current Annual Hours	41694
Current FTE Equivalent	23.8
Needed Annual Hours	61,284
Needed FTE Equivalent	35.0
FTE Deficit	11.2
Annual Cost to Fund FTE Deficit	\$ (1,598,393)
Current Maintenance Budget (FY25) <i>(20072202 total expenditures)</i>	\$ 2,773,850
Increase needed to Current Budget	-58%
<p>*Note - 1 FTE is assumed to work 1,750 hours/year. FTE are paid 2,080 hours, but receive paid time off up to 240 hours vacation, 96 hours sick and 104 hours holiday and are entitled to various unpaid protected leaves. Average cost assumes equal mix of PMW1 and PMW3 Classifications.</p>	



PRCS MAINTENANCE - SUMMARY

	FY 26/27 Revenue/(Shortage)	Dedicated Annual Contribution	Current Past Due Status
HSS Maintenance/Capital	(590,751)	-	(8,797,134)
Playground Replacement	(891,500)	-	(5,719,500)
Restroom Replacement	(4,012,000)	-	(4,012,000)
SBB Deficit	(5,494,251)	-	(18,528,634)
Total Annual Capital Contribution	400,000	-	400,000
Total	(5,094,251)	-	(18,128,634)

LIBRARY OVERVIEW

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			
Library Fund	2024-25	Estimated	2026-27
	Actuals	Actuals	Budget
Fund Balance			
Beginning Fund Balance	1,821,520	2,152,815	1,921,125
Revenues	2,039,193	1,737,690	1,981,430
Expenditures	1,707,898	1,969,380	2,181,430
Net Difference (Revenues Less Expenditures)	331,295	(231,690)	(200,000)
Restricted Fund Balance	251,838	267,383	267,383
Ending Fund Balance Unreserved	1,900,976	1,653,742	1,453,742
Fund Balance as a percentage of revenue:	93%	95%	73%
Expenditures excludes Measure L Librarian position			



LIBRARY - REVENUE HIGHLIGHTS

- Revenues are \$243,740 higher than FY 2025/26 estimated actuals
 - Operating Transfer In - \$271,740 higher
 - Fees, Grants, & Donations - \$28,000 lower
- Revenue Breakdown:

Source	Amount	%
General Fund Contribution	1,947,430	98%
Library Department Revenue	34,000	2%

LIBRARY - EXPENSE HIGHLIGHTS

- Expenses are \$212,050 higher than FY 2025/26 estimated actuals
 - Salaries & Benefits - \$79,670 higher
 - Supplies and Services - \$124,550 higher
 - Insurance - \$14,400 higher
 - Transfers Out - \$4,970 lower

QUESTIONS

