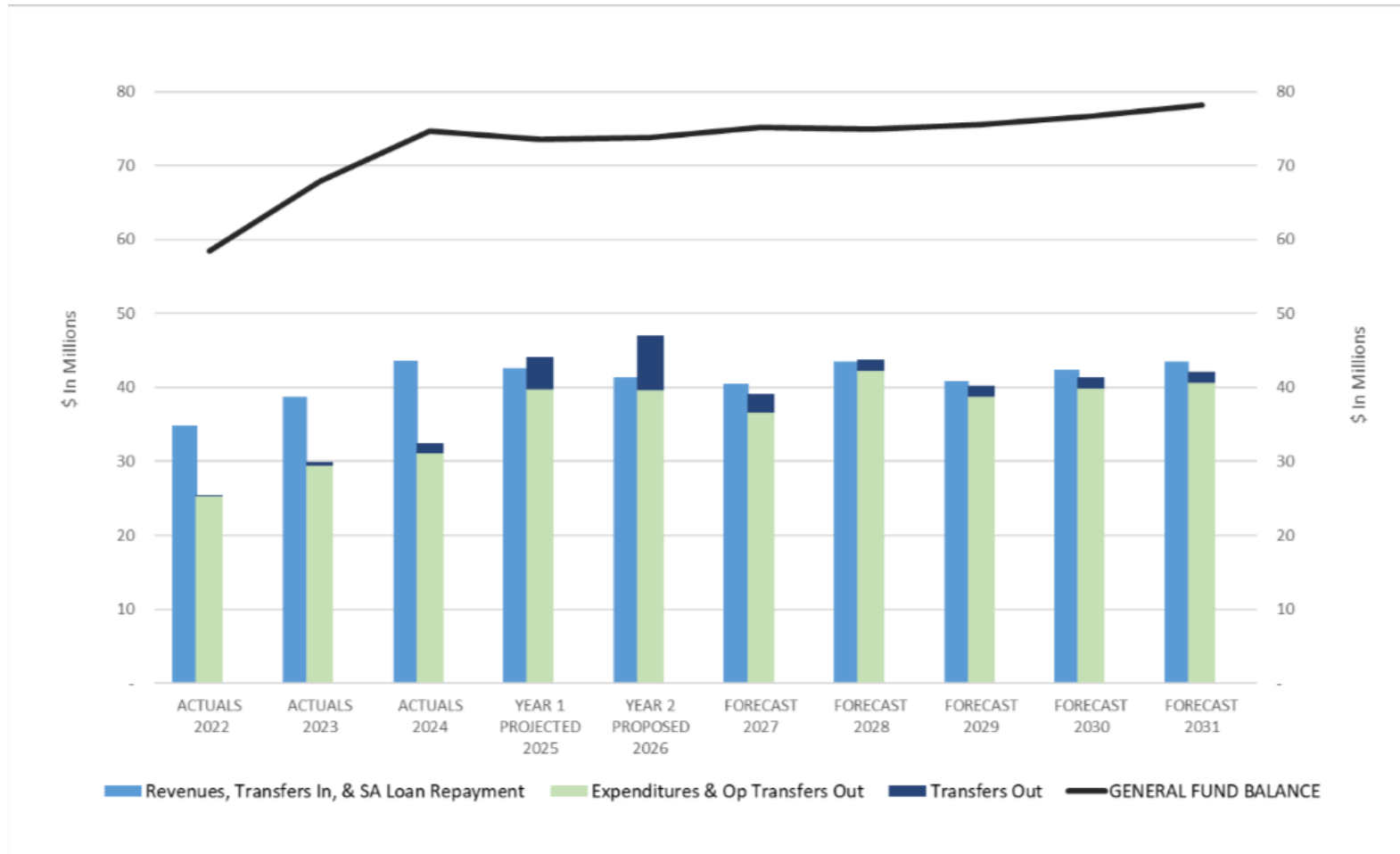


## ATTACHMENT B: CHARTS AND TABLES

TABLE 1

### General Fund Revenue & Expenditures Projections



## ATTACHMENT B: CHARTS AND TABLES

TABLE 2

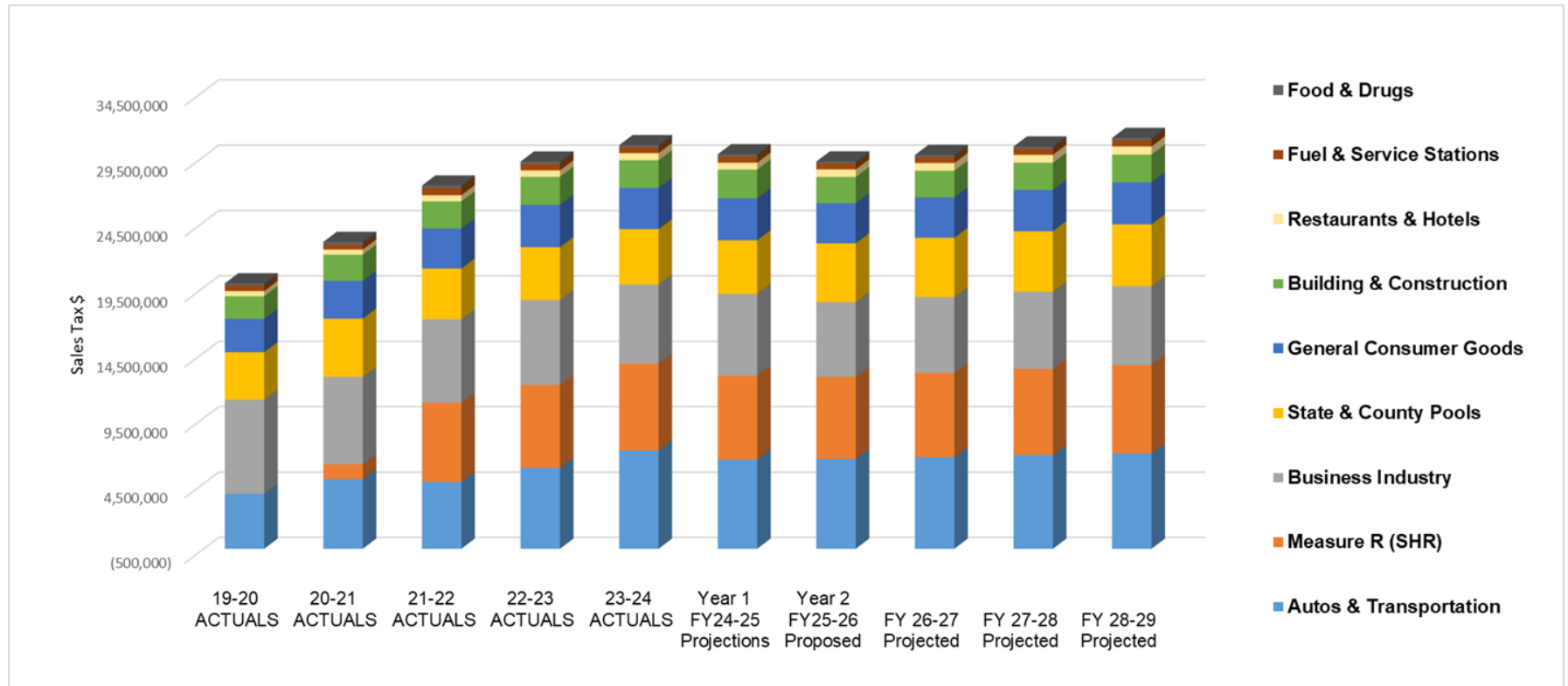
### General Fund Revenues FY 2025-26

GENERAL FUND REVENUES	FY2022-23 Actuals	FY2023-24 Actuals	FY2024-25 (Year 1)		FY2025-26 (Year 2)	
			Current Budget	Actuals Projections	Approved Budget	Proposed Budget
Property Taxes	2,691,695	2,825,011	2,603,747	2,956,174	2,684,146	2,684,146
Sales Taxes	26,461,978	28,053,616	27,078,496	27,215,848	27,781,030	26,776,535
Oil Production Taxes	605,679	560,482	450,000	523,953	430,000	430,000
Other Tax Revenue (TOT, Franchise)	1,556,886	1,527,143	1,470,175	1,506,461	1,489,053	1,489,053
Licenses & Permits	809,142	999,988	805,755	835,143	813,743	822,243
Intergovernmental - Federal, State, County	96,746	134,735	68,250	71,040	28,250	23,250
Charges for Service	1,591,146	2,119,075	1,690,450	2,392,250	1,742,900	2,506,014
Fines & Penalties	149,165	134,471	110,000	102,525	110,000	113,000
Use of Money & Property	2,001,124	4,912,215	2,644,752	4,442,713	2,333,191	3,193,439
Other Revenues	789,001	622,705	422,031	685,174	380,358	380,358
<b>Total Revenues before Transfers</b>	<b>\$ 36,752,561</b>	<b>\$ 41,889,440</b>	<b>\$ 37,343,655</b>	<b>\$ 40,731,281</b>	<b>\$ 37,792,671</b>	<b>\$ 38,418,038</b>
Transfers In From Other Funds	615,464	242,795	588,454	268,520	541,377	745,595
Transfers In From Reserves*	1,817,921	1,233,657	1,119,836	1,119,836	203,574	504,945
<b>Total</b>	<b>\$ 39,185,946</b>	<b>\$ 43,365,892</b>	<b>\$ 39,051,945</b>	<b>\$ 42,119,637</b>	<b>\$ 38,537,622</b>	<b>\$ 39,668,578</b>

\*Transfers In From Reserves are from Type II & Type III reserves only

## ATTACHMENT B: CHARTS AND TABLES

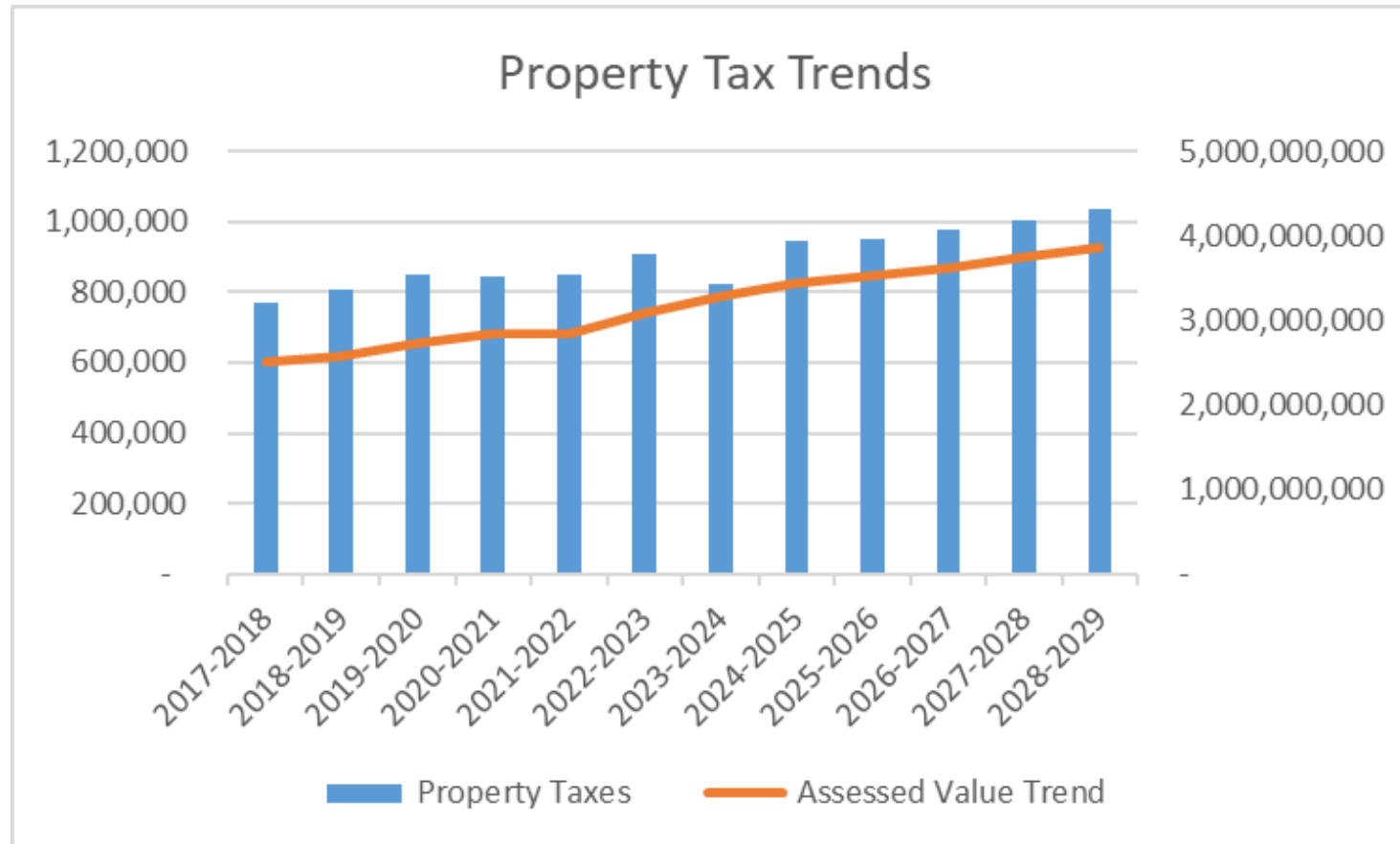
**TABLE 3**  
**Sales Tax Revenue**



## ATTACHMENT B: CHARTS AND TABLES

TABLE 4

### Property Tax Trends



## ATTACHMENT B: CHARTS AND TABLES

**TABLE 5**

### General Fund Expenditures

GENERAL FUND EXPENDITURES	FY2022-23 Actuals	FY2023-24 Actuals	FY2024-25 (Year 1)		FY2025-26 (Year 2)	
			Current Budget	Actuals Projections	Approved Budget	Proposed Budget
Legislative and Administration	3,174,114	4,005,650	4,549,900	3,868,938	4,106,607	4,867,286
Community Development	1,127,609	1,188,415	1,702,347	1,296,732	1,464,171	2,156,802
Parks, Recreation, & Library Services	2,284,949	2,947,397	3,385,728	2,953,738	3,150,267	3,728,758
Finance, IT and Non-Department	4,754,895	4,836,314	5,128,600	4,836,233	5,088,699	5,006,579
Police	12,003,847	10,504,222	14,146,661	12,571,748	14,625,575	15,044,087
Public Works	5,207,956	5,740,956	7,074,466	6,290,288	7,063,585	7,242,294
<b>Total Expenditures before Transfers</b>	<b>\$ 28,553,370</b>	<b>\$ 29,222,954</b>	<b>\$ 35,987,702</b>	<b>\$ 31,817,677</b>	<b>\$ 35,498,904</b>	<b>\$ 38,045,807</b>
Transfers Out to Other Funds	347,958	375,777	420,000	414,461	434,200	540,000
Transfer Out to Reserves	263,780	2,985,395	3,535,252	3,750,252	2,604,518	1,082,771
<b>Total Expenditures Before Capital Transfer</b>	<b>\$ 29,165,108</b>	<b>\$ 32,584,126</b>	<b>\$ 39,942,954</b>	<b>\$ 35,982,390</b>	<b>\$ 38,537,622</b>	<b>\$ 39,668,578</b>
Transfers Out to Capital Projects	470,003	1,441,087	5,220,512	4,361,454	4,320,564	7,322,734
<b>Total</b>	<b>\$ 29,635,111</b>	<b>\$ 34,025,213</b>	<b>\$ 45,163,466</b>	<b>\$ 40,343,844</b>	<b>\$ 42,858,186</b>	<b>\$ 46,991,312</b>

## ATTACHMENT B: CHARTS AND TABLES

### TABLE 6

#### Reserves

	2023-2024 Actuals	Year 1 2024 - 2025 Projections	Year 2 2025 - 2026 Proposed
Economic Uncertainty Reserve	5,413,094	5,813,093	5,895,864
Land & Building Reserve	2,644,398	1,774,349	559,448
Equipment & Furniture Reserve	43,748	193,748	293,748
Capital Improvement Reserve	5,199,630	4,318,612	2,088,070
Insurance Reserve	828,372	1,000,000	1,000,000
CalPERS Reserve	3,283,966	3,423,009	3,423,009
OPEB Future Costs Reserve	1,521,444	1,521,444	1,521,444
Park Reserve	741,121	1,141,121	1,641,121
Police Radio/Sytem Reserve	1,431,007	1,476,256	1,082,767
Civic Center Master Plan Reserve	8,450,348	14,018,638	10,696,347
100 <sup>th</sup> Anniversary Reserve	50,000	-	-
General Plan Reserve	345,257	215,257	255,257
Economic Development Reserve	1,208,150	1,183,150	1,183,150
Workforce Innovation Reserve	1,228,041	824,531	824,531
Facility Reserve	368,755	1,175,000	1,125,000
Art Reserve	150,000	330,000	75,000
NPDES Issues Reserve	1,456	1,456	-
Debt Service - Lease Revenue Bonds	2,209,852	2,209,852	2,209,852
<b>Total Reserves Committed</b>	<b>35,118,640</b>	<b>40,619,517</b>	<b>33,874,609</b>
NonSpendable	8,916,069	8,916,069	8,916,069
General Fund Unassigned Balance	31,637,444	27,461,774	27,461,774
<b>Fund Balance Committed and Unassigned</b>	<b>75,672,151</b>	<b>76,997,359</b>	<b>70,252,452</b>

ATTACHMENT B: CHARTS AND TABLES

TABLE 7  
CIP Funding Sources

Type	Amount	Percentage
Grants	3,774,998	18%
Reserve	7,242,992	35%
Water Fund	6,837,795	33%
Garage/Fleet Fund	150,000	1%
Other Sources	2,591,646	13%
<b>Total Capital Projects</b>	<b>20,597,431</b>	<b>100%</b>

ATTACHMENT B: CHARTS AND TABLES

TABLE 8

Water Fund Summary

Water Fund	FY2025-26 (Year 2) Proposed Budget
Revenues/Transfers	8,176,229
Operations/Debt Service	7,955,524
Capital Outlay	6,837,795



## ATTACHMENT B: CHARTS AND TABLES

**TABLE 9**

### Vehicle Replacement Schedule

Department	Vehicle	Year 2 Replacement Cost
Police	Vehicle #73322 - Upfitting*	\$29,000
Police	Vehicle #74111 - Parking Enforcement	\$45,000
Public Works	New Pool Vehicle (1 of 2) *	\$35,000
Water	New Pool Vehicle (2 of 2) *	\$35,000
Public Works	Vehicle #21015 - Replacement Light Duty Vehicle	\$40,000
Community Dev	New Vehicle for Code Enforcement Officer	\$40,000
Police	Vehicle #72620 - Replacement Patrol Vehicle	\$100,000
Water	Vehicle #40414 - Replacement Electric Vehicle**	\$90,000
Public Works	Vehicle #60208 - Replacement Heavy Duty Vehicle	\$120,000
Public Works	Vehicle #51808 - Replacement Heavy Duty Vehicle	\$200,000
Police	Vehicle #72520 - Replacement Patrol Vehicle	\$100,000
	<b>Total</b>	<b>\$ 834,000</b>

\* These vehicles, initially budgeted for 2024-25, are now being purchased in 2025-26 due to delays in procurement.

\*\*These vehicles are all electric vehicles.

## ATTACHMENT B: CHARTS AND TABLES

**TABLE 10**

### Year 2 FY 2025-26 Decision Packages

	Dept	GENERAL FUND Item	One-time	On- going	Amount
1		AI Software for Economic Development Site Selection		x	\$ 15,000
2	Admin	Commemorative Flags	x		\$ 6,000
3		Shop Local Campaign Year 2	x		\$ 10,000
4		CEQA Analysis	x		\$ 500,000
5	Police	Recruitment Team Funding		x	\$ 30,000
6		Consultant Services for Crime Analytics		x	\$ 20,000
7		Amphitheater Ribbon Cutting/Goundbreaking & Grand Opening	x		\$ 3,000
8		Communications Overhaul and Upgrade	x		\$ 5,000
9		Community Resources and Health Fair		x	\$ 5,000
10		Holiday Lights & Décor Displays		x	\$ 70,000
11	Park, Rec & Library Services (PRL)	Library Centennial Celebration	x		\$ 5,000
12		Repair and Maintenance of Youth Center Furniture	x		\$ 5,000
13		Tween Pilot Program: School Year & Weekend Excursions		x	\$ 1,500
14		Volunteer Management Software		x	\$ 3,500
15		Volunteer Recognition Events		x	\$ 5,000
16		City Hall Grand Opening	x		\$ 3,000
17	Capital Improvement Projects (CIP)	Artwork for Amphitheater (CIP)	x		\$ 150,000
ONE TIME COSTS					\$ 687,000
ONGOING COSTS					\$ 150,000
Total					\$ 837,000