

## ATTACHMENT I: CHARTS AND TABLES

**Table 1. General Fund Balance**

<b>Projected General Fund Balance at July 1, 2026</b>	<b>\$82,640,341</b>
Prior Period Adjustments	-
Prior Year Positive Fund Balance - Transfer Out to Reserves	-
<b>Adjusted Beginning General Fund Balance</b>	<b>\$82,640,341</b>
Operating Activity	
Proposed Revenues	\$37,878,346
Transfers in from Reserves	\$1,008,094
Transfers in from Special Revenue Funds	\$496,250
Proposed Expenditures & Capital Outlay	\$38,464,519
Transfers Out to Reserves	\$293,170
Transfers Out to Other Funds	\$625,000
Positive/(Negative)Fund Balance	-
<b>Proposed General Fund Balance at June 30, 2027</b>	<b>\$82,640,341</b>
Reserve Transfer In from Prior Year Surplus	-
Reserve Transfer In from General Fund/Special Rev Funds	\$293,170
Reserve Transfers Out to General Fund	(\$1,008,094)
Reserve Transfers Out to Other Funds	(\$8,159,682)
Total Change in Reserve Funds	(8,874,606)
<b>Proposed General Fund Balance at June 30, 2027</b>	<b>\$73,765,735</b>

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## Table 2. General Fund Revenues

Funding Sources	2023-24 Actuals	2024-25 Actuals	2025-26 Projections	2025-26 Current Budget	Year 1 2026-27 Proposed	Year 2 2027-28 Proposed
<b>Revenue Type</b>						
Property Tax	2,825,011	3,017,939	2,929,818	2,684,146	2,819,022	2,878,502
Sales Tax	28,053,616	28,312,131	26,776,535	26,776,535	25,498,954	25,918,954
Oil Production Taxes	560,482	554,126	472,129	430,000	451,500	451,500
Other Taxes (TOT, Franchise)	1,527,143	1,512,945	1,520,158	1,489,053	1,522,915	1,557,792
Licenses and Permits	999,988	894,542	971,824	822,243	827,875	834,575
Intergovernmental Revenue	134,735	76,140	70,364	29,250	29,250	29,250
Charges for Services	2,119,075	2,484,840	2,357,894	2,506,014	2,578,539	2,584,739
Fines and Forfeitures	134,471	135,682	161,184	113,000	143,000	143,000
Use of Money and Property	4,912,215	4,607,234	3,207,355	3,193,439	3,660,322	3,849,145
Other Revenue	622,705	744,313	380,358	380,358	346,970	221,970
Transfers In*	242,795	240,945	442,104	752,555	496,250	496,250
<b>Total Revenues</b>	<b>42,132,236</b>	<b>42,580,837</b>	<b>39,289,722</b>	<b>39,176,592</b>	<b>38,374,596</b>	<b>38,965,676</b>

\*Transfers In - only include transfers from other funds (not reserves)

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## Table 3. General Fund Expenditures

	2023-24 Actuals	2024-25 Actuals	2025-26 Current Budget	2025-26 Projections	Year 1 2026-27 Proposed	Year 2 2027-28 Proposed
<b>Expenditures:</b>						
<b>Legislative and Administration</b>	4,005,650	3,975,943	5,013,018	2,218,053	3,035,300	3,087,444
<b>Community Development</b>	1,188,415	1,341,301	2,173,802	2,925,926	2,517,019	2,565,910
<b>Parks, Recreation, &amp; Library Services</b>	2,947,397	2,967,373	3,853,910	3,354,239	3,860,470	3,923,513
<b>Finance, IT and Non-Department</b>	4,836,314	4,534,989	5,464,946	5,093,990	5,427,282	5,645,944
<b>Police</b>	10,504,222	12,219,704	15,114,087	14,153,110	16,122,975	16,088,953
<b>Public Works</b>	5,740,956	5,989,314	7,370,922	6,814,480	7,501,474	7,673,790
<b>Total Expenditures</b>	<b>29,222,954</b>	<b>31,028,624</b>	<b>38,990,685</b>	<b>34,559,798</b>	<b>38,464,519</b>	<b>38,985,525</b>
<b>Transfers Out *</b>	1,816,865	4,432,195	12,893,673	4,943,008	8,784,682	5,608,181
<b>Total Expenditures Including Transfers</b>	<b>31,039,819</b>	<b>35,460,819</b>	<b>51,884,358</b>	<b>39,502,806</b>	<b>47,249,201</b>	<b>44,593,705</b>

\*Transfers Out - include only transfers to other funds (not reserves)

## Table 4. General Fund Reserves

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Reserve Fund	2024-25 Actuals	2025-26 Projections	Year 1 2026-27 Proposed	Year 2 2027-28 Proposed
<b>Economic Uncertainties Reserve</b>	\$ 5,813,093	\$ 7,609,161	\$ 7,609,161	\$ 7,609,161
<b>Land and Building Reserve</b>	1,420,551	556,717	824,887	824,887
<b>Equipment and Furniture Replacement Reserve</b>	193,748	293,748	293,748	293,748
<b>Capital Improvement Reserve</b>	5,525,703	5,220,588	3,572,239	2,976,733
<b>Insurance Reserve</b>	1,000,000	1,000,000	1,000,000	1,000,000
<b>CalPERS Reserve</b>	3,423,009	3,423,009	3,423,009	3,423,009
<b>OPEB Future Costs Reserve</b>	1,521,444	1,521,444	1,521,444	1,521,444
<b>Park Reserve</b>	1,141,121	1,017,954	1,017,954	1,017,954
<b>Police Radio/System/Equipment Reserve</b>	1,476,256	1,082,767	744,673	687,151
<b>Civic Center Master Plan Reserve</b>	14,023,229	12,343,090	6,397,757	1,397,757
<b>General Plan Reserve</b>	215,257	255,257	255,257	255,257
<b>Economic Development Reserve</b>	1,183,150	1,183,150	1,183,150	1,183,150
<b>Workforce Innovation Reserve</b>	1,228,041	1,828,041	1,228,041	1,228,041
<b>Facility Reserve</b>	651,450	1,200,000	1,009,000	1,009,000
<b>Art Reserve</b>	350,000	445,000	25,000	50,000
<b>NPDES Trash Reserve</b>	1,456	-	-	-
<b>Debt Service - Lease Revenue Bonds</b>	2,989,270	2,989,270	2,989,270	2,989,270
<b>Total Reserves Committed</b>	<b>42,156,778</b>	<b>41,969,197</b>	<b>33,094,591</b>	<b>27,466,563</b>
<b>General Fund Unassigned Balance</b>	30,711,546	30,686,044	30,686,044	30,686,044
<b>Nonspendable</b>	9,985,100	9,985,100	9,985,100	9,985,100
<b>Fund Balance Committed and Unassigned</b>	<b>\$ 82,853,424</b>	<b>\$ 82,640,341</b>	<b>\$ 73,765,735</b>	<b>\$ 68,137,707</b>

**Table 5. Water Fund**

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	2024-25 Actuals	2025-26 Projections	2026-27 Proposed	2027-28 Proposed
<b>Beginning Cash Balance</b>	8,812,888	11,861,798	11,943,749	4,287,126
<b>Revenues</b>				
Water Sales	7,334,290	7,927,929	7,920,176	7,919,501
Other (Grants, Interest & Transfers)	507,821	203,536	180,036	180,036
<b>Total Revenues</b>	<b>7,842,111</b>	<b>8,131,465</b>	<b>8,100,212</b>	<b>8,099,537</b>
Transfers In	42,491	79,742	47,782	5,175
Loan Proceeds**	3,000,000	-	-	-
<b>Operating Expenses</b>				
Water Operations & Administration	5,688,613	5,697,679	5,756,975	5,426,009
Capital Outlay *	190,158	1,232,238	9,365,717	3,847,102
Debt Service**	822,146	1,199,339	681,925	671,948
Non-Cash Accounting Items	1,134,775	-	-	-
<b>Total Operating Expenses</b>	<b>7,835,692</b>	<b>8,129,256</b>	<b>15,804,617</b>	<b>9,945,060</b>
<b>Surplus (Deficit)</b>	<b>3,048,910</b>	<b>81,951</b>	<b>(7,656,623)</b>	<b>(1,840,348)</b>
<b>Ending Cash Balance</b>	<b>11,861,798</b>	<b>11,943,749</b>	<b>4,287,126</b>	<b>2,446,778</b>

\* Capital Outlay presented on cash basis

**Table 6. Vehicle Replacement Fund**

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	2024-25 Actuals	2025-26 Projections	2026-27 Proposed	2027-28 Proposed
<b>Beginning Cash Balance</b>	2,152,680	1,820,060	1,874,843	1,803,808
<b>Revenues</b>				
<b>Department Allocations</b>	748,617	798,517	474,259	565,614
<b>Other (Sales, Ins Reimb, Interest &amp; Transfers)</b>	252,683	197,827	181,000	110,000
<b>Total Revenues</b>	1,001,300	996,344	655,259	675,614
<b>Operating Expenses</b>				
<b>Fleet Operations</b>	452,558	570,561	686,294	707,665
<b>Capital Outlay Vehicles</b>	639,715	371,000	-	-
<b>Capital Outlay</b>	241,647	-	40,000	-
<b>Total Operating Expenses</b>	1,333,920	941,561	726,294	707,665
<b>Surplus (Deficit)</b>	(332,620)	54,783	(71,035)	(32,052)
<b>Ending Cash Balance</b>	1,820,060	1,874,843	1,803,808	1,771,756

*\* This accounts for capital outlay on a cash basis*

**FY 2026-2028 Decision Package Summary Table**

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Department	Operating - Appropriations	Account/ Fund	Type	FY 2026-27 Proposed Appropriation \$	FY 2027-28 Proposed Appropriation \$
Fleet	Fuel Master Cloud Based Integration	601-40-5840	One-time	40,000	-
<b>SUBTOTAL</b>				<b>\$ 40,000</b>	<b>\$ -</b>
Parks, Recreation, & Library	Amphitheater Inauguration + Fall Concert	100-82-5723	One-time	70,000	
<b>SUBTOTAL</b>				<b>\$ 70,000</b>	<b>\$ -</b>
Police	PD Breathalyzer with Printer	100-75-5721	One-time	12,000	-
	911 Communications Maintenance	100-74-5400	One-time	41,000	
<b>SUBTOTAL</b>				<b>\$ 53,000</b>	<b>\$ -</b>
Public Works	Speed Study	100-91-5400	One-time	60,000	-
	Street Tree Master Plan Update	100-95-5400	One-time	-	50,000
<b>SUBTOTAL</b>				<b>\$ 60,000</b>	<b>\$ 50,000</b>
CIP	Annual Alley Improvement Project	CIP RES	Ongoing	250,000	250,000
<b>SUBTOTAL</b>				<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>Grand Total</b>				<b>\$ 473,000</b>	<b>\$ 300,000</b>