

PREVIOUS SUMMARY – EXHIBIT 3 (BEFORE REVISION)

FYs 2027-2028 PROPOSED BUDGET SUMMARY

ALL FUNDS BUDGET SUMMARY	FY 2025-26 Adopted (Combined)	FY 2026-27 PROPOSED					FY 2027-28 PROPOSED				
		General Funds	Special Revenue Funds	Total	FY26-FY27 Difference	% Change	General Funds	Special Revenue Funds	Total	FY27-FY28 Difference	% Change
Baseline Revenue	58,904,893	56,761,822	7,744,216	64,506,038	5,601,145	9.51%	58,475,920	7,976,260	66,452,180	1,946,142	3.02%
Transfers In	7,655,407	163,925	7,732,276	7,896,201	240,795	3.15%	163,925	7,979,293	8,143,218	247,017	3.13%
From Available Fund Balance	3,415,335	-	15,252	15,252	(3,400,083)	-99.55%	-	29,892	29,892	14,640	95.98%
<b>Total Revenue Sources</b>	<b>69,975,635</b>	<b>56,925,747</b>	<b>15,491,744</b>	<b>72,417,492</b>	<b>2,441,857</b>	<b>3.49%</b>	<b>58,639,845</b>	<b>15,985,445</b>	<b>74,625,290</b>	<b>2,207,798</b>	<b>3.05%</b>
Personnel (including UAL)	39,117,547	35,420,422	5,354,147	40,774,570	1,657,023	4.24%	36,369,221	5,500,153	41,869,373	1,094,804	2.69%
Services and Supplies	21,626,768	17,247,449	7,312,246	24,559,695	2,932,927	13.56%	18,175,828	7,651,110	25,826,938	1,267,242	5.16%
Transfers Out											
General Funds	7,655,407	7,732,276	163,925	7,896,201	240,795	3.15%	7,979,119	163,925	8,143,044	246,843	3.13%
Other Fund Subsidies	3,059,641	4,007,356	-	4,007,356	947,715	30.97%	4,251,373	-	4,251,373	244,017	6.09%
Debt Service	2,705,870	2,724,920	-	2,724,920	19,050	0.70%	2,727,920	-	2,727,920	3,000	0.11%
CIP	1,000,000	1,000,000	-	1,000,000	-	0.00%	1,000,000	-	1,000,000	-	0.00%
<b>Total Uses of Resources</b>	<b>68,399,722</b>	<b>60,400,148</b>	<b>12,830,319</b>	<b>73,230,466</b>	<b>4,830,744</b>	<b>7.06%</b>	<b>62,524,168</b>	<b>13,315,188</b>	<b>75,839,355</b>	<b>2,608,889</b>	<b>3.56%</b>
<b>Surplus/(Shortfall)</b>	<b>1,575,913</b>	<b>(3,474,400)</b>	<b>2,661,425</b>	<b>(812,975)</b>	<b>(2,388,888)</b>	<b>-151.59%</b>	<b>(3,884,322)</b>	<b>2,670,257</b>	<b>(1,214,065)</b>	<b>(401,090)</b>	<b>49.34%</b>

BASELINE REVENUE DETAILS	FY 2025-26 Adopted (Combined)	FY 2026-27 PROPOSED					FY 2027-28 PROPOSED				
		General Funds	Special Revenue Funds	Total	FY26-FY27 Difference	% Change	General Funds	Special Revenue Funds	Total	FY27-FY28 Difference	% Change
Casino Pilot	2,318,968	2,365,348	-	2,365,348	46,379	2.00%	2,412,655	-	2,412,655	47,307	2.00%
Casino Revenue	31,879,134	30,951,565	-	30,951,565	(927,569)	-2.91%	31,261,080	-	31,261,080	309,515	1.00%
Cannabis Revenue	-	350,000	-	350,000	350,000	0.00%	750,000	-	750,000	400,000	114.29%
Fines and Fees	250,000	190,000	-	190,000	(60,000)	-24.00%	190,000	-	190,000	-	0.00%
Grants	-	-	-	-	-	0.00%	-	-	-	-	0.00%
Intergovernmental (excl. VLF)	2,364,450	768,350	1,940,061	2,708,411	343,961	14.55%	770,350	1,958,975	2,729,325	20,914	0.77%
Licenses and Permits	375,000	-	425,000	425,000	50,000	13.33%	-	430,000	430,000	5,000	1.18%
Miscellaneous Revenue (excl. Fund Bal)	470,000	35,000	1,500	36,500	(433,500)	-92.23%	30,000	1,500	31,500	(5,000)	-13.70%
Other Taxes (incl. Franchise, excl. PILOT)	1,463,750	1,108,757	-	1,108,757	(354,993)	-24.25%	1,116,355	-	1,116,355	7,598	0.69%
Property Taxes (incl. RPTTF)	3,096,200	2,200,665	1,931,882	4,132,547	1,036,347	33.47%	2,769,842	2,104,882	4,874,724	742,177	17.96%
Proceeds from Sale of Property	-	2,000,000	-	2,000,000	2,000,000	0.00%	2,400,000	-	2,400,000	400,000	20.00%
Sales Tax (incl. Meas S/Bradley Burns)	7,242,725	5,075,747	2,151,925	7,227,672	(15,053)	-0.21%	4,369,407	2,176,925	6,546,332	(681,340)	-9.43%
Use of Property and Money	1,307,000	3,767,416	238,348	4,005,764	2,698,764	206.49%	3,960,976	248,478	4,209,454	203,690	5.08%
Utility Users Tax	3,075,000	3,240,061	-	3,240,061	165,061	5.37%	3,766,085	-	3,766,085	526,024	16.23%
Property Taxes in Lieu of VLF	3,754,665	3,941,913	-	3,941,913	187,248	4.99%	4,084,170	-	4,084,170	142,257	3.61%
Charges for Services	1,308,000	767,000	1,055,500	1,822,500	514,500	39.33%	595,000	1,055,500	1,650,500	(172,000)	-9.44%
Note Repayment	-	-	-	-	-	0.00%	-	-	-	-	0.00%
<b>Total</b>	<b>58,904,893</b>	<b>56,761,822</b>	<b>7,744,216</b>	<b>64,506,038</b>	<b>5,601,145</b>	<b>9.51%</b>	<b>58,475,920</b>	<b>7,976,260</b>	<b>66,452,180</b>	<b>1,946,142</b>	<b>3.02%</b>

TRANSFERS IN	FY 2025-26 Adopted (Combined)	FY 2026-27 PROPOSED					FY 2027-28 PROPOSED				
		General Funds	Special Revenue Funds	Total	FY26-FY27 Difference	% Change	General Funds	Special Revenue Funds	Total	FY27-FY28 Difference	% Change
General Fund (obj 39999)	713,925	163,925	-	163,925	(550,000)	-77.04%	163,925	-	163,925	-	0.00%
Special Revenue Funds (obj 39999)	6,941,481	-	7,732,276	7,732,276	790,795	11.39%	-	7,979,293	7,979,293	247,017	3.19%
<b>Total</b>	<b>7,655,407</b>	<b>163,925</b>	<b>7,732,276</b>	<b>7,896,201</b>	<b>240,795</b>	<b>3.15%</b>	<b>163,925</b>	<b>7,979,293</b>	<b>8,143,218</b>	<b>247,017</b>	<b>3.13%</b>

PERSONNEL EXPENSE DETAILS	FY 2025-26 Adopted (Combined)	FY 2026-27 PROPOSED					FY 2027-28 PROPOSED				
		General Funds	Special Revenue Funds	Total	FY26-FY27 Difference	% Change	General Funds	Special Revenue Funds	Total	FY27-FY28 Difference	% Change
Salaries/Wages	26,538,561	22,626,098	4,159,350	26,785,448	246,887	0.93%	23,225,681	4,291,739	27,517,420	731,972	2.73%
Benefits (excl. UAL & OPEB)	7,797,856	6,264,534	1,194,797	7,459,332	(338,524)	-4.34%	6,350,672	1,208,413	7,559,085	99,754	1.34%
CalPERS UAL	4,781,130	5,812,788	-	5,812,788	1,031,658	21.58%	6,040,016	-	6,040,016	227,228	3.91%
OPEB Retiree Health Care	-	717,002	-	717,002	717,002	0.00%	752,852	-	752,852	35,850	5.00%
<b>Total</b>	<b>39,117,547</b>	<b>35,420,422</b>	<b>5,354,147</b>	<b>40,774,570</b>	<b>1,657,023</b>	<b>4.24%</b>	<b>36,369,221</b>	<b>5,500,153</b>	<b>41,869,373</b>	<b>1,094,804</b>	<b>2.69%</b>

SERVICE AND SUPPLIES EXPENSE DETAILS	FY 2025-26 Adopted (Combined)	FY 2026-27 PROPOSED					FY 2027-28 PROPOSED				
		General Funds	Special Revenue Funds	Total	FY26-FY27 Difference	% Change	General Funds	Special Revenue Funds	Total	FY27-FY28 Difference	% Change
1110 City Council	4,027,043	179,915	-	179,915	(3,847,128)	-95.53%	178,815	-	178,815	(1,100)	-0.61%
1210 City Attorney	112,650	150,000	-	150,000	37,350	33.16%	165,000	-	165,000	15,000	10.00%
1310 City Manager	554,872	338,241	-	338,241	(216,631)	-39.04%	347,766	-	347,766	9,525	2.82%
1320 City Manager-ED	124,763	119,313	-	119,313	(5,450)	-4.37%	119,313	-	119,313	-	0.00%
1330 City Clerk	-	75,536	-	75,536	75,536	0.00%	78,021	-	78,021	2,485	3.29%
1340 Human Resources	-	181,802	-	181,802	181,802	0.00%	181,474	-	181,474	(328)	-0.18%
1420 Finance/Admin Svcs	299,535	433,504	-	433,504	133,969	44.73%	468,205	-	468,205	34,701	8.00%
1430 Multi-Dept Gen. Gov.	4,381,052	8,442,496	2,080,887	10,523,383	6,142,332	140.20%	9,035,544	2,183,860	11,219,404	696,021	6.61%
Multi-Dept EBRCS	-	-	-	-	-	0.00%	-	-	-	-	0.00%
Multi-Dept Cap Asset	-	-	-	-	-	0.00%	-	-	-	-	0.00%

PREVIOUS SUMMARY – EXHIBIT 3 (BEFORE REVISION)

1510	City Manager-I.T.	339,436	75,064	-	75,064	(264,372)	-77.89%	31,440	-	31,440	(43,624)	-58.12%
1755	Development Services	427,800	-	371,670	371,670	(56,130)	-13.12%	-	368,050	368,050	(3,620)	-0.97%
2110	Police	4,620,240	4,653,400	-	4,653,400	33,160	0.72%	4,953,350	-	4,953,350	299,950	6.45%
3310	PW Engineering	308,734	461,370	-	461,370	152,636	49.44%	460,044	-	460,044	(1,326)	-0.29%
3410	PW-Bldg Maintenance	503,020	792,857	-	792,857	289,837	57.62%	793,714	-	793,714	857	0.11%
3710	PW-Street Maint.	577,381	-	693,404	693,404	116,023	20.09%	-	703,822	703,822	10,418	1.50%
5110	CS-YSCP	1,125,977	892,602	-	892,602	(233,375)	-20.73%	899,896	-	899,896	7,294	0.82%
5210	CS-Recreation	499,790	451,350	-	451,350	(48,440)	-9.69%	463,247	-	463,247	11,897	2.64%
5310	CS-Senior Services	-	-	-	-	-	0.00%	-	-	-	-	0.00%
<b>Total</b>		<b>17,902,292</b>	<b>17,247,449</b>	<b>3,145,961</b>	<b>20,393,410</b>	<b>2,491,118</b>	<b>13.92%</b>	<b>18,175,828</b>	<b>3,255,732</b>	<b>21,431,560</b>	<b>1,038,150</b>	<b>5.09%</b>

TRANSFERS OUT	FY 2025-26 Adopted (Combined)	FY 2026-27 PROPOSED					FY 2027-28 PROPOSED					
		General Funds	Special Revenue Funds	Total	FY26-FY27 Difference	% Change	General Funds	Special Revenue Funds	Total	FY27-FY28 Difference	% Change	
<b>Total Transfers Out (obj 49999)</b>	<b>7,655,407</b>	<b>7,732,276</b>	<b>163,925</b>	<b>7,896,201</b>	<b>240,795</b>	<b>3.15%</b>	<b>7,979,119</b>	<b>163,925</b>	<b>8,143,044</b>	<b>246,843</b>	<b>3.13%</b>	
Detail (per receiving fund obj 39999):												
Other Funds Subsidies:												
Fund 200 Gas Tax	432,460	819,324	-	819,324	386,864	89.46%	848,581	-	848,581	29,257	3.57%	
Fund 201 Measure K	760,455	1,007,887	-	1,007,887	247,432	32.54%	1,085,860	-	1,085,860	77,973	7.74%	
Fund 212 Dev Services	838,417	1,101,825	-	1,101,825	263,408	31.42%	1,169,340	-	1,169,340	67,515	6.13%	
Fund 237 Street Lighting	1,028,309	1,078,321	-	1,078,321	50,012	4.86%	1,147,592	-	1,147,592	69,271	6.42%	
<b>Total Other Funds Subsidies</b>	<b>3,059,641</b>	<b>4,007,356</b>	<b>-</b>	<b>4,007,356</b>	<b>947,715</b>	<b>30.97%</b>	<b>4,251,373</b>	<b>-</b>	<b>4,251,373</b>	<b>244,017</b>	<b>6.09%</b>	
Debt Service:												
Fund 315 LRB-2015A	130,320	136,320	-	136,320	6,000	4.60%	136,320	-	136,320	-	0.00%	
Fund 420 Series 2022	1,767,950	1,781,000	-	1,781,000	13,050	0.74%	1,784,000	-	1,784,000	3,000	0.17%	
Fund 469 Series 2018	807,600	807,600	-	807,600	-	0.00%	807,600	-	807,600	-	0.00%	
<b>Total Debt Service</b>	<b>2,705,870</b>	<b>2,724,920</b>	<b>-</b>	<b>2,724,920</b>	<b>19,050</b>	<b>0.70%</b>	<b>2,727,920</b>	<b>-</b>	<b>2,727,920</b>	<b>3,000</b>	<b>0.11%</b>	
CIP:												
Fund 320	1,000,000	1,000,000	-	1,000,000	-	0.00%	1,000,000	-	1,000,000	-	0.00%	