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%
Total Revenue Sources	**69,975,635**	**56,925,747**	**15,491,744**	**72,417,492**	**2,441,857**	**3.49%**	**58,639,845**	**15,985,445**	**74,625,290**	**2,207,798**	**3.05%**
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%
Total Uses of Resources	**68,399,722**	**60,400,148**	**12,830,319**	**73,230,466**	**4,830,744**	**7.06%**	**62,524,168**	**13,315,188**	**75,839,355**	**2,608,889**	**3.56%**
Surplus/(Shortfall)	**1,575,913**	**(3,474,400)**	**2,661,425**	**(812,975)**	**(2,388,888)**	**-151.59%**	**(3,884,322)**	**2,670,257**	**(1,214,065)**	**(401,090)**	**49.34%**

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%
Total	**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	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%
Total	**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%**

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%
Total	**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%**

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%
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%
Total		**17,902,292**	**17,247,449**	**3,145,961**	**20,393,410**	**2,491,118**	**13.92%**	**18,175,828**	**3,255,732**	**21,431,560**	**1,038,150**	**5.09%**

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
Total Transfers Out (obj 49999)		**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%**
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%
	Total Other Funds 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:												
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%
	Total 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:												
Fund 320		1,000,000	1,000,000	-	1,000,000	-	0.00%	1,000,000	-	1,000,000	-	0.00%