

# FY 2026-2028 Biennial Budget

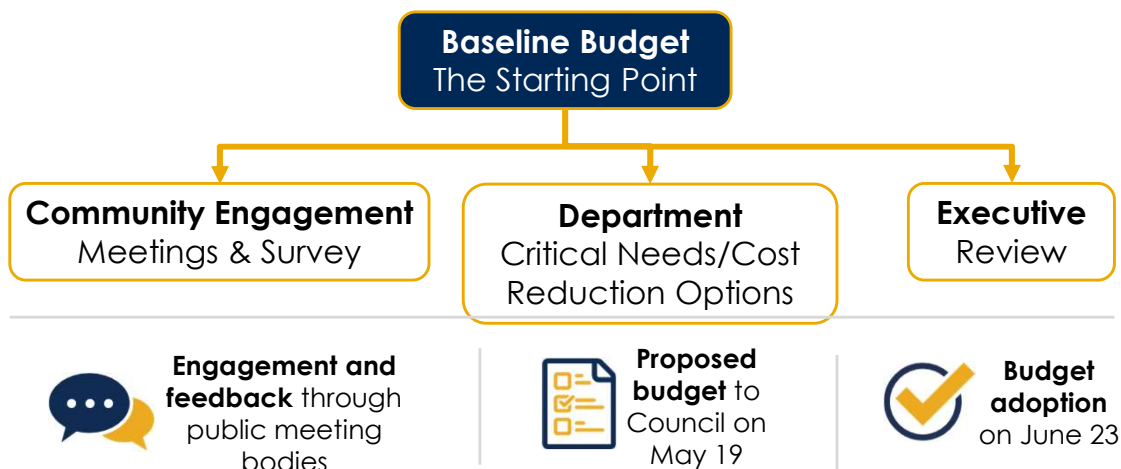
Finance Department

**Budget Engagement Commission**  
May 14, 2026

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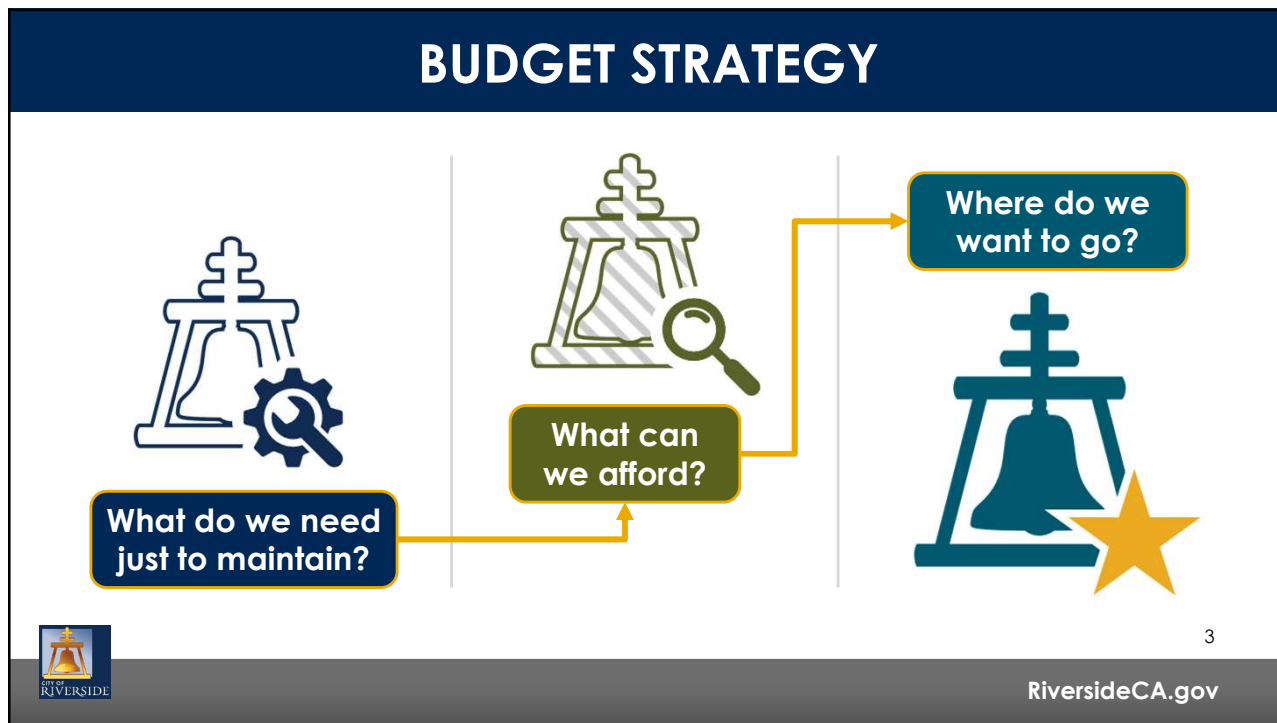
## BUDGET DEVELOPMENT PROCESS



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## COMMUNITY BUDGET FORUMS

|   |  |
|---|--|
|  <p><b>Thursday, October 16, 2025</b><br/>6 PM<br/>Parks   Library   Museum<br/>La Sierra Senior Center<br/>5215 La Sierra Ave.</p>  |  <p><b>Wednesday, November 5, 2025</b><br/>6 PM<br/>Parks   Library   Museum<br/>Ysmael Villegas Community Center<br/>3091 Esperanza St.</p>                        |
|  <p><b>Wednesday, October 22, 2025</b><br/>6 PM<br/>Public Works   Community &amp; Economic Development<br/>Orange Terrace Community Center<br/>20010 Orange Terrace Pkwy.</p> |  <p><b>Thursday, November 13, 2025</b><br/>7 PM<br/>Police   Fire   Housing &amp; Human Services<br/>Arlanza Community Center<br/>7950 Philbin Ave.</p>             |
|  <p><b>Thursday, October 30, 2025</b><br/>6 PM<br/>Police   Fire   Housing &amp; Human Services<br/>Springbrook Clubhouse<br/>1011 N. Orange St.</p>                           |  <p><b>Wednesday, November 19, 2025</b><br/>6 PM<br/>Public Works   Community &amp; Economic Development<br/>Joyce Jackson Community Center<br/>5505 Dewey Ave.</p> |

## Online Budget Survey

Jan 22 – Feb 23



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# CITYWIDE OPERATING BUDGET



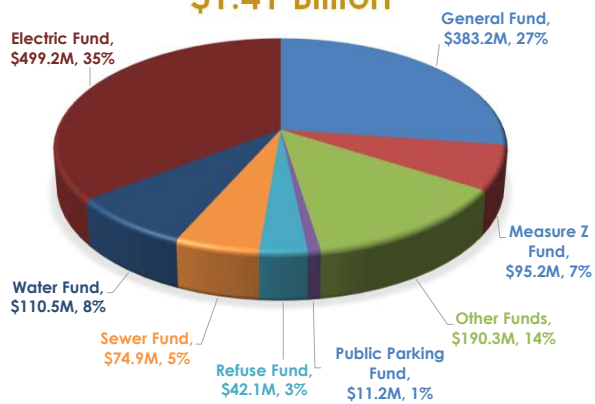
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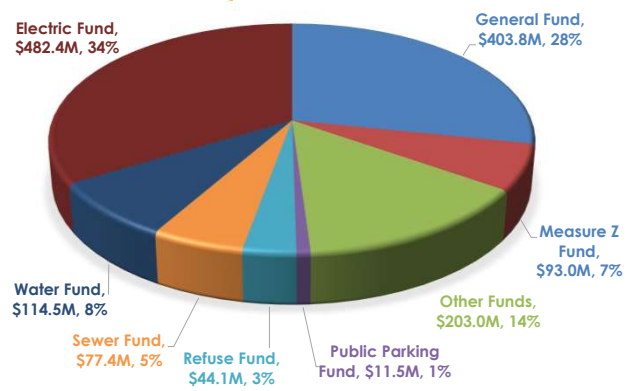
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# CITYWIDE OPERATING BUDGET

**FY 2026/27**  
**\$1.41 Billion**



**FY 2027/28**  
**\$1.43 Billion**




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## CITYWIDE PERSONNEL

| Fund                       | Adopted FY 2025/26 | Proposed FY 2026/27    | Proposed FY 2027/28  | Fund                       | Adopted FY 2025/26 | Proposed FY 2026/27          | Proposed FY 2027/28          |
|----------------------------|--------------------|------------------------|----------------------|----------------------------|--------------------|------------------------------|------------------------------|
| General Fund               | 1,588.76           | 1,577.26<br>↓ (-11.50) | 1,581.26<br>↑ (4.00) | Refuse                     | 67.00              | 67.00                        | 67.00                        |
| Measure Z                  | 173.25             | 173.25                 | 173.25               | Sewer                      | 121.00             | 122.00<br>↑ (1.00)           | 122.00                       |
| Development                | 3.00               | 3.00                   | 3.00                 | Special Transit            | 36.00              | 42.00<br>↑ (6.00)            | 42.00                        |
| Grants and Restricted      | 6.00               | 4.00<br>↓ (-2.00)      | 4.00                 | Public Parking             | 23.00              | 23.00                        | 23.00                        |
| CDBG-Community Development | 4.00               | 4.00                   | 4.00                 | Workers Compensation Trust | 5.00               | 5.00                         | 5.00                         |
| NPDES Storm Drain          | 2.00               | 2.00                   | 2.00                 | Liability Insurance Trust  | 10.00              | 23.50<br>↑ (13.50)           | 23.50                        |
| Housing Authority          | 7.00               | 6.00<br>↓ (-1.00)      | 6.00                 | Central Stores             | 9.00               | 9.00                         | 9.00                         |
| Electric                   | 473.00             | 468.00<br>↓ (-5.00)    | 468.00               | Central Garage             | 39.00              | 39.00                        | 39.00                        |
| Water                      | 165.00             | 165.00                 | 165.00               | <b>Total</b>               | <b>2,740.01</b>    | <b>2,741.01<br/>↑ (1.00)</b> | <b>2,745.01<br/>↑ (4.00)</b> |
| Airport                    | 8.00               | 8.00                   | 8.00                 |                            |                    |                              |                              |


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## GENERAL FUND AND MEASURE Z



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# FISCAL HEALTH AND OUTLOOK

Potential multi-year deficits due to rising costs/slower revenue growth




**Significant uncertainty of future fiscal outlook remains**



**Recommend proactive measures to balance potential multi-year deficits**

**Overall, the City maintains a strong position with record reserve levels**



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# GENERAL FUND & MEASURE Z RESERVE BALANCES


| General Fund                                 |                       |
|--|-----------------------|
| Policy Reserves                              | Balance (in millions) |
| Emergency Reserve (15%)                      | \$57.32               |
| Contingency Reserve (5%)                     | 19.11                 |
| <b>Total</b>                                 | <b>\$76.43</b>        |
| Other Reserves                               |                       |
| Reserved for Section 115 Trust Contributions | \$18.23               |
| Infrastructure Reserve                       | 5.32                  |
| Technology Reserve                           | 5.00                  |
| Water GFT Escrow                             | 25.82                 |
| Section 115 Trust                            | 97.25                 |
| Unassigned                                   | 9.56                  |
| <b>Total</b>                                 | <b>\$161.18</b>       |
| <b>Total Reserves</b>                        | <b>\$237.61</b>       |

| Measure Z      |                       |
|----------------|-----------------------|
|                | Balance (in millions) |
| Fund Balance*  | \$24.34               |
| Policy Reserve | 5.00                  |
| <b>Total</b>   | <b>\$29.34</b>        |

\*Projected FY 2025/26 year-end fund balance

**FUNDED BY**





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## WHY THE CITY IS FACING A GENERAL FUND DEFICIT

| Revenues<br>(Significant Changes from Previous Adopted Biennial Budget)<br>In thousands |                  |                  | Expenditures<br>(Significant Changes from Previous Adopted Biennial Budget)<br>In thousands |                 |                 |
|---|------------------|------------------|---|-----------------|-----------------|
| Category  | FY 2026/27       | FY 2027/28       | Category  | FY 2026/27      | FY 2027/28      |
| Property Tax  | \$(297)          | \$(2,186)        | Payroll, Health, Benefits   | \$4,124         | \$9,385         |
| Sales Tax   | (1,334)          | (1,213)          | CalPERS UAL   | 6,025           | 6,072           |
| Utility Users Tax   | (1,680)          | (1,765)          | Workers Comp/General Liability Trust  | 3,247           | 2,872           |
| Franchise Fees  | (1,101)          | (1,217)          | Charges to/From & CAP   | 4,748           | 3,728           |
| Licenses and Non-Developer Permits  | (2,778)          | (3,043)          | Special Fund Subsidies  | (1,908)         | (1,627)         |
| Other Financing Sources   | (1,650)          | (1,650)          | Critical Needs (non personnel)  | 4,586           | 6,465           |
| Various Other Adjustments   | 739              | 2,021            | Other Baseline Adjustments  | (1,809)         | (1,938)         |
| <b>Total Revenue Changes</b>  | <b>\$(8,102)</b> | <b>\$(9,052)</b> | <b>Total Expenditure Changes</b>  | <b>\$19,033</b> | <b>\$24,979</b> |

| Projected Deficit |                   |                   |
|-------------------|-------------------|-------------------|
|                   | FY 2026/27        | FY 2027/28        |
| <b>Total</b>      | <b>\$(27,135)</b> | <b>\$(34,031)</b> |



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## WHY THE CITY IS FACING A MEASURE Z DEFICIT

| (Significant Changes from Previous Adopted Biennial Budget)<br>In thousands |                  |                   |
|---|------------------|-------------------|
| Category  | FY 2026/27       | FY 2027/28        |
| <b>Revenues</b>   |                  |                   |
| Transaction and Use Tax   | \$(5,450)        | \$(5,865)         |
| Interest  | 200              | 200               |
| <b>Total Revenues</b>   | <b>\$(5,250)</b> | <b>\$(5,665)</b>  |
| <b>Expenditures</b>   |                  |                   |
| Payroll, Health, Benefits   | \$2,709          | \$3,944           |
| CalPERS UAL   | 780              | 804               |
| New Programs/Critical Needs   | 1,115            | 1,983             |
| <b>Total Expenditures</b>   | <b>\$4,604</b>   | <b>\$6,731</b>    |
| <b>Projected Deficit</b>  | <b>\$(9,854)</b> | <b>\$(12,396)</b> |









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## BALANCED BUDGET FRAMEWORK

-  Protect core services
-  Strategically phase in reductions
-  Maximize one-time solutions
-  Minimize use of reserves
-  Maintain long-term fiscal sustainability



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## ADJUSTING TO A BALANCED BUDGET

| Deficit Reduction Measures<br>(In thousands)      |                 |                 |
|---|-----------------|-----------------|
| General Fund                                      |                 |                 |
| Category  | FY 2026/27      | FY 2027/28      |
| Cost Reductions                                   | \$8,016         | \$10,739        |
| Use of Unassigned Fund Balance                    | 5,599           | 3,963           |
| General Liability Trust Fund Contribution True up | 2,356           | -               |
| Fees and Charges CPI increase                     | 862             | 1,191           |
| Section 115 Trust/Set Aside                       | 10,303          | 18,138          |
| <b>Total General Fund</b>                         | <b>\$27,135</b> | <b>\$34,031</b> |
| Measure Z   |                 |                 |
| Category  | FY 2026/27      | FY 2027/28      |
| Cost Reductions                                   | \$9,935         | \$11,533        |
| <b>Total Measure Z</b>                            | <b>\$9,935</b>  | <b>\$11,533</b> |


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| GENERAL FUND/MEASURE Z PROPOSED CUTS IN 2026-27     |                |  |
|---|----------------|--|
| 2026-27   | Reductions     | Additions  |
| Dollars   | - \$17,951,254 | Police, Fire, insurance, claim liabilities, animals, inflation |
| Personnel   | - 38           | Add one (Fire Marshall)  |
| <i>Living Within Our Means</i>                      |                |  |
| CUTS NECESSARY TO MAINTAIN CURRENT LEVEL OF SERVICE |                |  |



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| COST REDUCTIONS BY DEPARTMENT<br>(General Fund in thousands) |          |          |              |
|--|----------|----------|--------------|
| Department   | FY 26/27 | FY 27/28 | % of Budget* |
| Police   | \$1,094  | \$3,099  | 0.8%         |
| Parks, Recreation, and Community Services                    | 1,088    | 1,738    | 3.0%         |
| Public Works   | 779      | 1,309    | 3.1%         |
| Community Development  | 740      | 864      | 3.8%         |
| Human Resources  | 498      | 541      | 7.5%         |
| Library  | 362      | 392      | 3.0%         |
| City Manager   | 344      | 345      | 6.3%         |
| Innovation and Technology                                    | 293      | 314      | 1.8%         |
| Finance  | 290      | 296      | 2.6%         |
| Fire   | 284      | 792      | 0.4%         |
| City Attorney  | 210      | 258      | 3.7%         |
| Marketing and Comms  | 165      | 172      | 5.6%         |

| Department                   | FY 26/27       | FY 27/28        | % of Budget* |
|------------------------------|----------------|-----------------|--------------|
| Museum                       | 163            | 163             | 5.5%         |
| Housing and Human Serv       | 150            | 150             | 4.9%         |
| City Clerk                   | 91             | 111             | 3.6%         |
| General Services             | 67             | 196             | 1.1%         |
| Various FY 25/26 Reductions  | 1,400          | -               | -            |
| <b>Total Cost Reductions</b> | <b>\$8,016</b> | <b>\$10,739</b> | <b>2.1%</b>  |

\* Reflects FY 2026/27 cost reduction as a percent of the department's pre reduction budget.

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## COST REDUCTIONS BY DEPARTMENT (Measure Z in thousands)

| Department                                | FY 26/27       | FY 27/28        | % of Budget* |
|---|----------------|-----------------|--------------|
| Public Works                              | \$2,675        | \$3,175         | 19.1%        |
| General Services                          | 1,700          | 1,900           | 38.6%        |
| Parks, Recreation, and Community Services | 1,583          | 2,118           | 37.0%        |
| Police                                    | 1,200          | 1,222           | 3.5%         |
| Fire                                      | 1,127          | 1,161           | 8.5%         |
| Housing and Human Services                | 870            | 1,175           | 12.7%        |
| Innovation and Technology                 | 692            | 694             | 35.9%        |
| City Manager                              | 80             | 80              | 35.6%        |
| Finance                                   | 7              | 8               | 25.0%        |
| <b>Total Cost Reductions</b>              | <b>\$9,935</b> | <b>\$11,533</b> | <b>10.4%</b> |

\* Reflects FY 2026/27 cost reduction as a percent of the department's pre reduction budget.

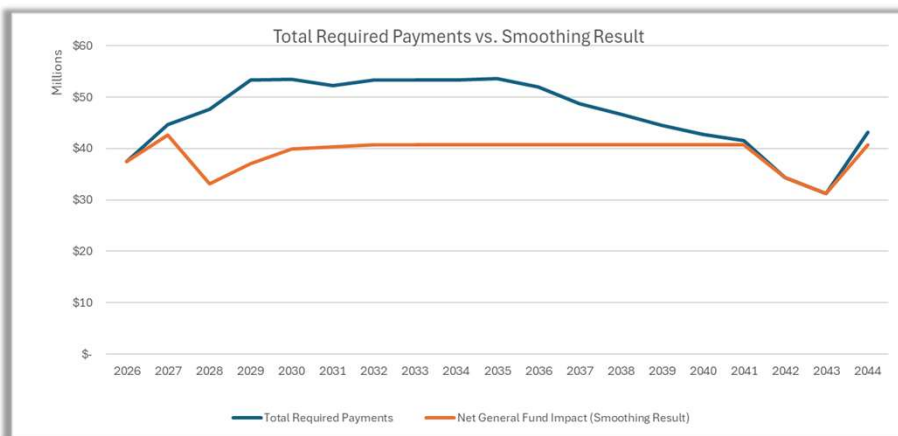
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## SECTION 115 TRUST



- Reaches \$100M goal in FY27
- Begins Section 115 Trust Drawdown in FY28
- Smooths annual payments not to exceed \$40.7M
- Offsets annual fiscal impact >\$11M

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# GENERAL FUND OVERVIEW

| 2026-2028 Proposed Biennial Budget<br>(In thousands) |                        |                        |                         |                         |                         |
|--|------------------------|------------------------|-------------------------|-------------------------|-------------------------|
|  | FY 2026/27<br>Proposed | FY 2027/28<br>Proposed | FY 2028/29<br>Projected | FY 2029/30<br>Projected | FY 2030/31<br>Projected |
| Revenue/Transfers In                                 | \$ 383,193             | \$ 403,763             | \$ 420,108              | \$ 432,390              | \$ 444,923              |
| Expenditure/Transfers Out                            | (383,193)              | (403,763)              | (420,108)               | (433,390)               | (444,923)               |
| <b>Surplus/(Deficit)</b>                             | \$ -                   | \$ -                   | \$ -                    | \$ -                    | \$ -                    |




# GENERAL FUND REVENUES

| General Fund<br>(In thousands)           |                                 |                                  |                                  |             |             |
|--|---------------------------------|----------------------------------|----------------------------------|-------------|-------------|
| Revenue Category                         | FY 2025/26<br>Adopted<br>Budget | FY 2026/27<br>Proposed<br>Budget | FY 2027/28<br>Proposed<br>Budget | % Change    |             |
|  |                                 |                                  |                                  | FY27        | FY28        |
| Property Taxes                           | \$96,473                        | \$101,784                        | \$105,000                        | 5.5%        | 3.2%        |
| Sales Tax                                | 94,092                          | 98,411                           | 101,721                          | 4.6%        | 3.4%        |
| Cannabis Tax                             | 1,000                           | 1,000                            | 1,000                            | 0.0%        | 0.0%        |
| Utility Users Tax                        | 37,121                          | 37,345                           | 38,647                           | 0.6%        | 3.5%        |
| Transient Occupancy Tax                  | 8,927                           | 9,271                            | 9,464                            | 3.9%        | 2.1%        |
| Franchise Fees                           | 7,160                           | 6,450                            | 6,697                            | -9.9%       | 3.8%        |
| Licenses & Non-Developer Permits         | 11,106                          | 11,175                           | 11,383                           | 0.6%        | 1.9%        |
| Non-Development Charges for Services     | 12,214                          | 12,621                           | 12,965                           | 3.3%        | 2.7%        |
| Development Fees & Charges               | 9,735                           | 8,490                            | 8,734                            | -12.8%      | 2.9%        |
| General Fund Transfer                    | 56,199                          | 60,378                           | 64,701                           | 7.4%        | 7.2%        |
| Measure Z Transfer                       | 25,633                          | 18,266                           | 18,266                           | -28.7%      | 0.0%        |
| Section 115 Set Aside/Trust              | 12,003                          | 7,919                            | 14,393                           | -34.0%      | 81.7%       |
| Other Revenues & Transfers In            | 10,495                          | 10,085                           | 10,794                           | -3.9%       | 7.0%        |
| <b>Total Revenues &amp; Transfers In</b> | <b>\$382,157</b>                | <b>\$383,193</b>                 | <b>\$403,763</b>                 | <b>0.3%</b> | <b>5.4%</b> |

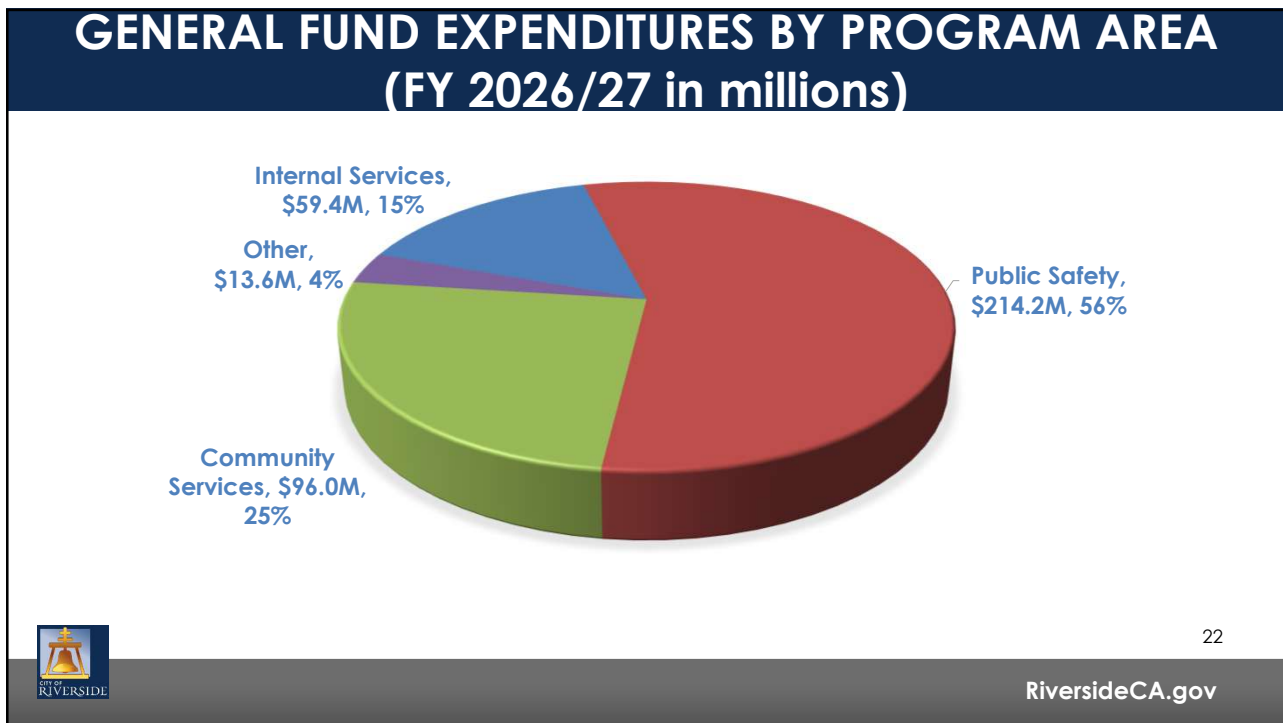


## GENERAL FUND EXPENDITURES

| General Fund<br>(in thousands)                |                              |                               |                               |             |             |
|---|------------------------------|-------------------------------|-------------------------------|-------------|-------------|
| Expenditure Category                          | FY 2025/26<br>Adopted Budget | FY 2026/27<br>Proposed Budget | FY 2027/28<br>Proposed Budget | % Change    |             |
|   |                              |                               |                               | FY27        | FY28        |
| Personnel                                     | \$277,141                    | \$286,225                     | \$303,137                     | 3.3%        | 5.9%        |
| Vacancy Factor                                | (15,891)                     | (15,287)                      | (16,055)                      | -3.8%       | 5.0%        |
| Cal PERS UAL-Safety                           | 12,999                       | 16,630                        | 18,013                        | 27.9%       | 8.3%        |
| Cal PERS UAL-Misc                             | 6,582                        | 8,874                         | 10,460                        | 34.8%       | 17.9%       |
| Non-Personnel                                 | 79,496                       | 67,376                        | 71,499                        | -15.2%      | 6.1%        |
| Special Projects                              | 10,492                       | 11,132                        | 11,585                        | 6.1%        | 4.1%        |
| Minor Capital Outlay                          | 908                          | 517                           | 521                           | -43.0%      | 0.8%        |
| Debt Service                                  | 22,048                       | 22,496                        | 23,069                        | 2.0%        | 2.5%        |
| Charges To/From                               | (21,125)                     | (20,461)                      | (21,576)                      | -3.1%       | 5.4%        |
| Cost Allocation Plan                          | (22,831)                     | (19,590)                      | (20,564)                      | -14.2%      | 5.0%        |
| Section 115 Trust Transfer                    | 9,000                        | 2,853                         | -                             | -68.3%      | -100%       |
| Water GFT Escrow                              | 9,183                        | 9,826                         | 10,624                        | 7.0%        | 8.1%        |
| Other Funds Subsidy                           | 14,157                       | 12,602                        | 13,049                        | -11.0%      | 3.5%        |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$382,157</b>             | <b>\$383,193</b>              | <b>\$403,763</b>              | <b>0.3%</b> | <b>5.4%</b> |


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# GENERAL FUND EXPENDITURES BY DEPARTMENT

| General Fund<br>(in millions) |                               |                                |                                |          |       |
|-------------------------------|-------------------------------|--------------------------------|--------------------------------|----------|-------|
| Expenditure Category          | FY 25/26<br>Adopted<br>Budget | FY 26/27<br>Proposed<br>Budget | FY 27/28<br>Proposed<br>Budget | % Change |       |
|                               |                               |                                |                                | FY27     | FY28  |
| Mayor                         | \$1.21                        | \$1.37                         | \$1.46                         | 12.7%    | 6.4%  |
| City Council                  | 2.14                          | 2.45                           | 2.60                           | 14.8%    | 6.2%  |
| City Manager                  | 5.43                          | 5.13                           | 5.32                           | -5.5%    | 3.8%  |
| City Clerk                    | 2.21                          | 2.39                           | 2.81                           | 8.4%     | 17.6% |
| Office of City Attorney       | 6.37                          | 5.50                           | 5.80                           | -13.7%   | 5.4%  |
| Marketing and Comms           | 3.01                          | 2.76                           | 2.82                           | -8.4%    | 2.4%  |
| Office of Inspector Gnrl      | -                             | 0.71                           | 0.82                           | -        | 14.3% |
| Human Resources               | 6.44                          | 6.10                           | 6.45                           | -5.3%    | 5.8%  |
| General Services              | 5.72                          | 5.93                           | 6.23                           | 3.7%     | 5.1%  |
| Finance                       | 10.19                         | 10.96                          | 11.73                          | 7.5%     | 7.1%  |
| Innovation and Tech           | 15.17                         | 16.09                          | 16.99                          | 6.0%     | 5.6%  |
| Housing and Human Svcs        | 2.92                          | 2.93                           | 3.14                           | 0.3%     | 7.3%  |
| Community Development         | 18.93                         | 18.56                          | 19.92                          | -1.9%    | 7.3%  |

| General Fund<br>(in millions)                 |                               |                                |                                |             |             |
|---|-------------------------------|--------------------------------|--------------------------------|-------------|-------------|
| Expenditure Category                          | FY 25/26<br>Adopted<br>Budget | FY 26/27<br>Proposed<br>Budget | FY 27/28<br>Proposed<br>Budget | % Change    |             |
|   |                               |                                |                                | FY27        | FY28        |
| Police  | 125.64                        | 134.82                         | 138.39                         | 7.3%        | 2.7%        |
| Fire  | 72.71                         | 79.39                          | 80.78                          | 9.2%        | 1.8%        |
| Public Works                                  | 25.21                         | 24.64                          | 25.41                          | -2.3%       | 3.1%        |
| Library                                       | 11.75                         | 11.70                          | 12.42                          | -0.4%       | 6.2%        |
| Parks, Rec, Com Svcs                          | 35.41                         | 35.41                          | 36.26                          | 0.0%        | 2.4%        |
| Museum  | 2.69                          | 2.78                           | 4.40                           | 3.3%        | 58.6%       |
| Non-Deptl                                     | 42.66                         | 23.35                          | 29.93                          | -45.3%      | 28.2%       |
| Cost Allocation Pln                           | (22.83)                       | (19.59)                        | (20.56)                        | -14.2%      | 5.0%        |
| Water GFT                                     | 9.18                          | 9.83                           | 10.62                          | 7.0%        | 8.1%        |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$382.16</b>               | <b>\$383.19</b>                | <b>\$403.76</b>                | <b>0.3%</b> | <b>5.4%</b> |



# Measure Z Spending Plan

| (in millions)                     | FY 2025/26<br>Revised | FY 2026/27<br>Proposed | FY 2027/28<br>Proposed | FY 2028/29<br>Projected | FY 2029/30<br>Projected | FY 2030/31<br>Projected |
|-----------------------------------|-----------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|
| Revenue                           | \$ 83.88              | \$ 84.55               | \$ 86.98               | \$ 90.42                | \$ 94.45                | \$ 99.12                |
| Expenditures                      | (103.95)              | (95.20)                | (93.01)                | (95.66)                 | (96.65)                 | (99.02)                 |
| <b>Net Change in Fund Balance</b> | <b>\$ (20.08)</b>     | <b>\$ (10.65)</b>      | <b>\$ (6.03)</b>       | <b>\$ (5.23)</b>        | <b>\$ (2.20)</b>        | <b>\$ 0.10</b>          |
| Beginning Available Balance       | \$ 44.41              | \$ 24.34               | \$ 13.69               | \$ 7.66                 | \$ 2.43                 | \$ 0.22                 |
| Net Change in Fund Balance        | (20.08)               | (10.65)                | (6.03)                 | (5.23)                  | (2.20)                  | 0.10                    |
| <b>Ending Available Balance</b>   | <b>\$ 24.34</b>       | <b>\$ 13.69</b>        | <b>\$ 7.66</b>         | <b>\$ 2.43</b>          | <b>\$ 0.22</b>          | <b>\$ 0.32</b>          |



The Measure Z Policy Reserve of \$5M is maintained outside of the Spending Plan.

## MEASURE Z EXPENDITURES

| Measure Z<br>(in thousands)                   |                              |                               |                               |               |              |
|---|------------------------------|-------------------------------|-------------------------------|---------------|--------------|
| Expenditure Category                          | FY 2025/26<br>Adopted Budget | FY 2026/27<br>Proposed Budget | FY 2027/28<br>Proposed Budget | % Change      |              |
|   |                              |                               |                               | FY 27         | FY 28        |
| Personnel                                     | \$27,390                     | \$30,736                      | \$32,412                      | 12.2%         | 5.5%         |
| Cal PERS UAL-Safety                           | 2,064                        | 2,776                         | 3,020                         | 34.5%         | 8.8%         |
| Cal PERS UAL-Misc                             | 397                          | 547                           | 649                           | 37.5%         | 18.7%        |
| Non Personnel                                 | 9,468                        | 7,276                         | 6,855                         | -23.2%        | -5.8%        |
| Special Projects                              | 10,133                       | 6,943                         | 6,860                         | -31.5%        | -1.2%        |
| Minor Capital Outlay                          | 1,637                        | 1,654                         | 1,211                         | 1.0%          | -26.8%       |
| Capital Outlay                                | 15,975                       | 12,300                        | 11,300                        | -23.0%        | -8.1%        |
| Debt Service                                  | 14,806                       | 14,702                        | 12,436                        | -0.7%         | -15.4%       |
| Transfer to General Fund                      | 25,633                       | 18,266                        | 18,266                        | -28.7%        | 0.0%         |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$107,503</b>             | <b>\$95,200</b>               | <b>\$93,009</b>               | <b>-11.4%</b> | <b>-2.3%</b> |

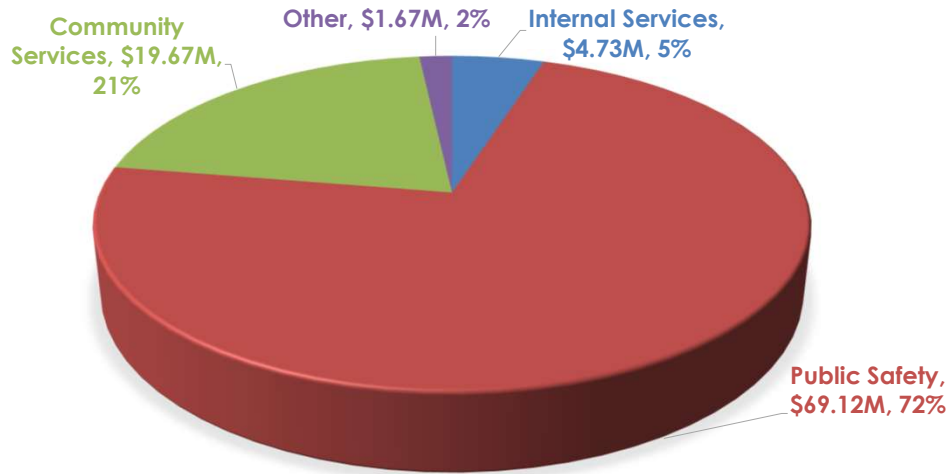


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## MEASURE Z EXPENDITURES BY PROGRAM AREA (FY 2026/27 in millions)



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# MEASURE Z EXPENDITURES BY DEPARTMENT

| Expenditure Category                          | Measure Z<br>(in thousands)   |                                |                                |               |              |
|---|-------------------------------|--------------------------------|--------------------------------|---------------|--------------|
|   | FY 25/26<br>Adopted<br>Budget | FY 26/27<br>Proposed<br>Budget | FY 27/28<br>Proposed<br>Budget | % Change      |              |
|   |                               |                                |                                | FY27          | FY28         |
| Police  | \$31,471                      | \$32,668                       | \$35,087                       | 3.8%          | 7.4%         |
| Fire  | 11,192                        | 12,199                         | 11,669                         | 9.0%          | -4.3%        |
| Service Support Transfer                      | 25,633                        | 18,266                         | 18,266                         | -27%          | -            |
| Public Works                                  | 16,325                        | 11,350                         | 10,850                         | -30.5%        | -4.4%        |
| Housing and Human Svcs                        | 6,162                         | 5,989                          | 4,728                          | -2.8%         | -21.1%       |
| Museum  | 2,248                         | 2,888                          | 2,886                          | 28.5%         | -0.1%        |
| Library                                       | 2,737                         | 2,737                          | 2,734                          | -             | -0.1%        |
| Parks, Rec, Com Svcs                          | 3,258                         | 2,697                          | 2,165                          | -17.2%        | -19.7%       |
| General Services                              | 3,642                         | 2,704                          | 2,542                          | -25.8%        | 6.0%         |
| Innovation and Tech                           | 2,305                         | 1,233                          | 1,246                          | -46.5%        | 1.0%         |
| Office of City Attorney                       | 423                           | 440                            | 465                            | 4.0%          | 5.8%         |
| Human Resources                               | 188                           | 188                            | 198                            | -0.1%         | 5.4%         |
| City Manager                                  | 220                           | 145                            | 152                            | -34.1%        | 4.7%         |
| Finance                                       | 27                            | 22                             | 22                             | -16.3%        | 0.3%         |
| Non-Departmental                              | 1,673                         | 1,673                          | -                              | -             | -            |
| <b>Total Expenditures &amp; Transfers Out</b> | <b>\$107,503</b>              | <b>\$95,200</b>                | <b>\$93,010</b>                | <b>-11.4%</b> | <b>-2.3%</b> |

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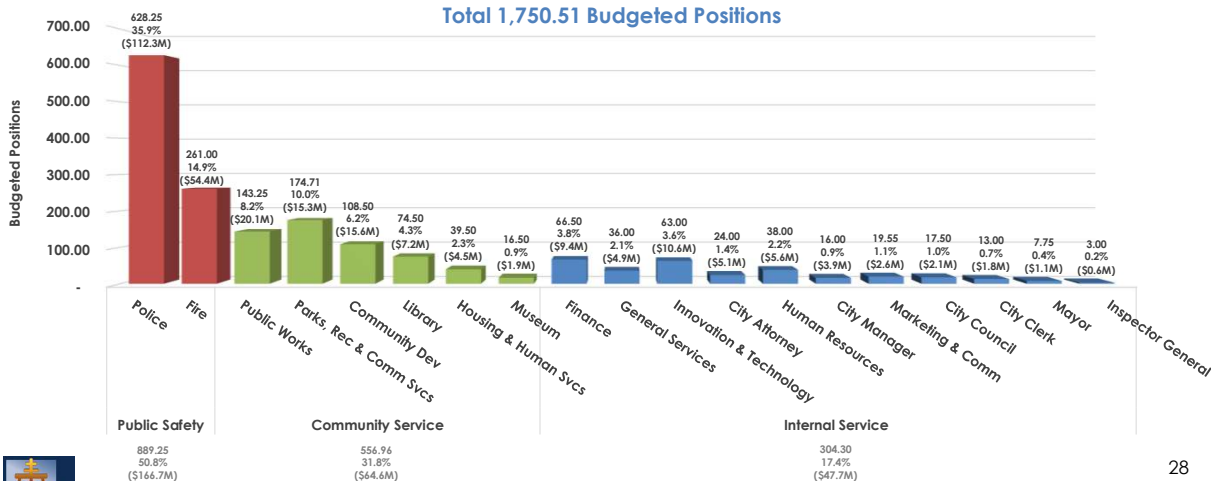


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# WHO PROVIDES THE SERVICES?

FY 2026/27 POSITIONS BY DEPARTMENT GENERAL FUND & MEASURE Z  
Total 1,750.51 Budgeted Positions



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# ENTERPRISE FUNDS



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## PROPOSED OPERATING BUDGETS

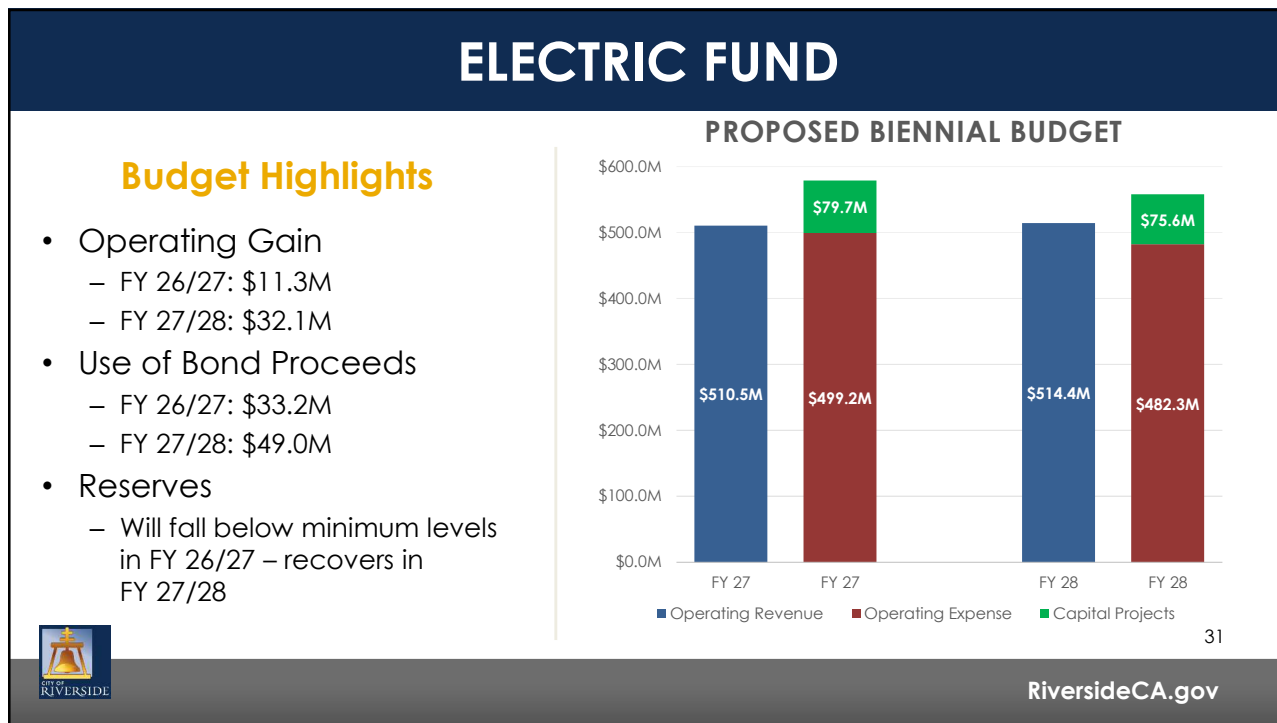
| MAJOR ENTERPRISE FUNDS – OPERATING |                       |                       |                      |
|------------------------------------|-----------------------|-----------------------|----------------------|
| (in millions)                      | Incoming Resources    | Outgoing Resources    | Surplus / (Deficit)  |
| <b>FY 2026/27</b>                  |                       |                       |                      |
| Electric                           | \$ 510,495,612        | \$ 499,199,712        | \$ 11,295,900        |
| Water                              | 121,799,488           | 110,527,067           | 11,272,421           |
| Refuse                             | 40,029,481            | 42,102,463            | (2,072,982)          |
| Sewer                              | 74,256,685            | 74,936,059            | (679,374)            |
| Public Parking                     | 11,929,649            | 11,248,515            | 681,134              |
| <b>Total</b>                       | <b>\$ 758,510,915</b> | <b>\$ 738,013,816</b> | <b>\$ 20,497,687</b> |
| <b>FY 2027/28</b>                  |                       |                       |                      |
| Electric                           | \$ 514,414,635        | \$ 482,331,309        | \$ 32,083,326        |
| Water                              | 123,685,621           | 114,492,509           | 9,193,112            |
| Refuse                             | 42,297,332            | 44,119,773            | (1,822,441)          |
| Sewer                              | 74,983,400            | 77,426,644            | (2,443,244)          |
| Public Parking                     | 12,079,592            | 11,532,430            | 547,162              |
| <b>Total</b>                       | <b>\$ 767,460,580</b> | <b>\$ 729,902,665</b> | <b>\$ 37,557,915</b> |



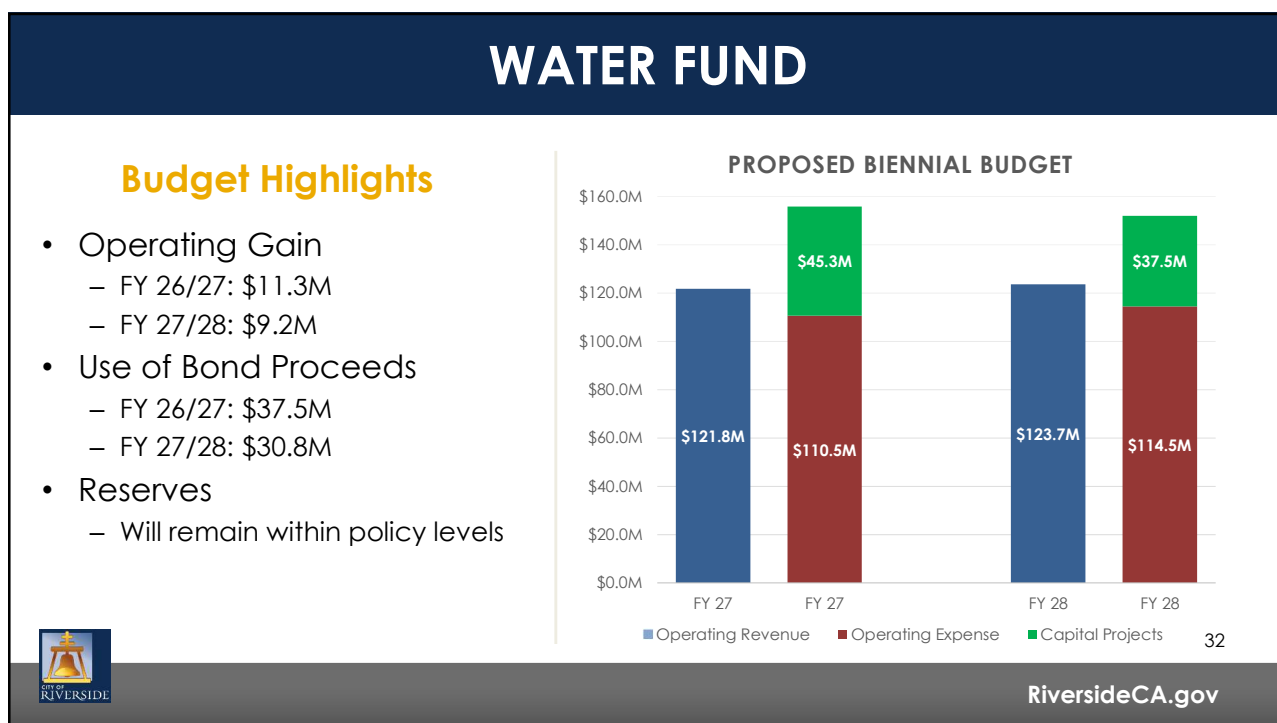
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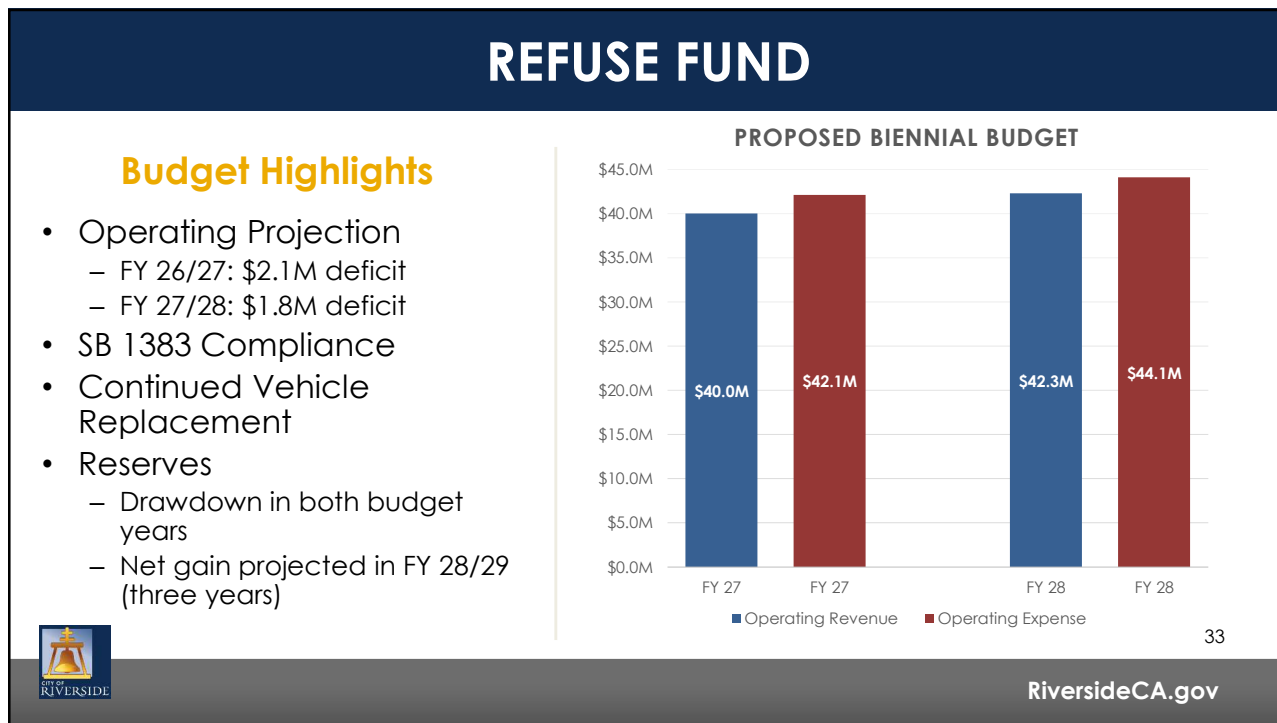
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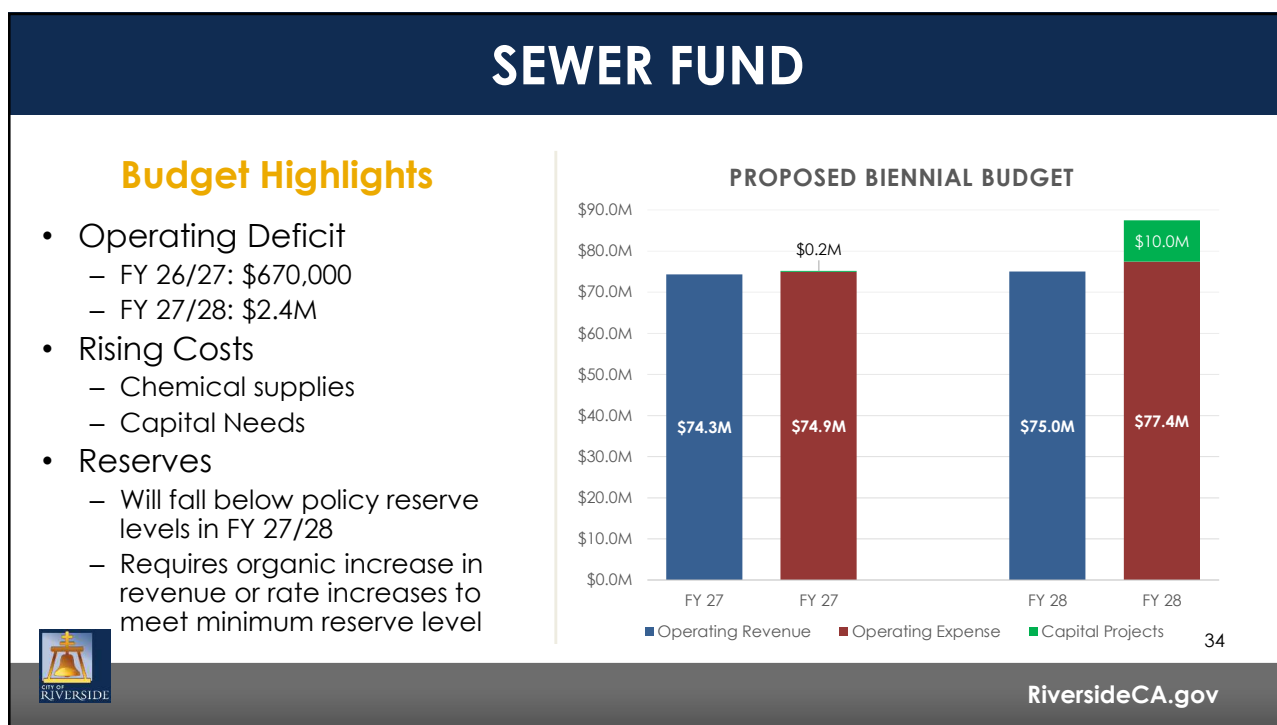
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## PUBLIC PARKING FUND

### Budget Highlights

- Operating Gain
  - FY 26/27: \$681,000
  - FY 25/26: \$547,000
- “Parking Your Way” program
  - Presents both higher revenues and higher costs
- Reserves
  - FY 26/27: \$512,000 drawdown
  - FY 27/28: \$1.75M increase

### PROPOSED BIENNIAL BUDGET

| Fiscal Year | Operating Revenue | Operating Expense | Capital Projects |
|-------------|-------------------|-------------------|------------------|
| FY 27       | \$11.9M           | \$11.3M           | \$1.2M           |
| FY 28       | \$12.1M           | \$11.5M           | \$2.3M           |

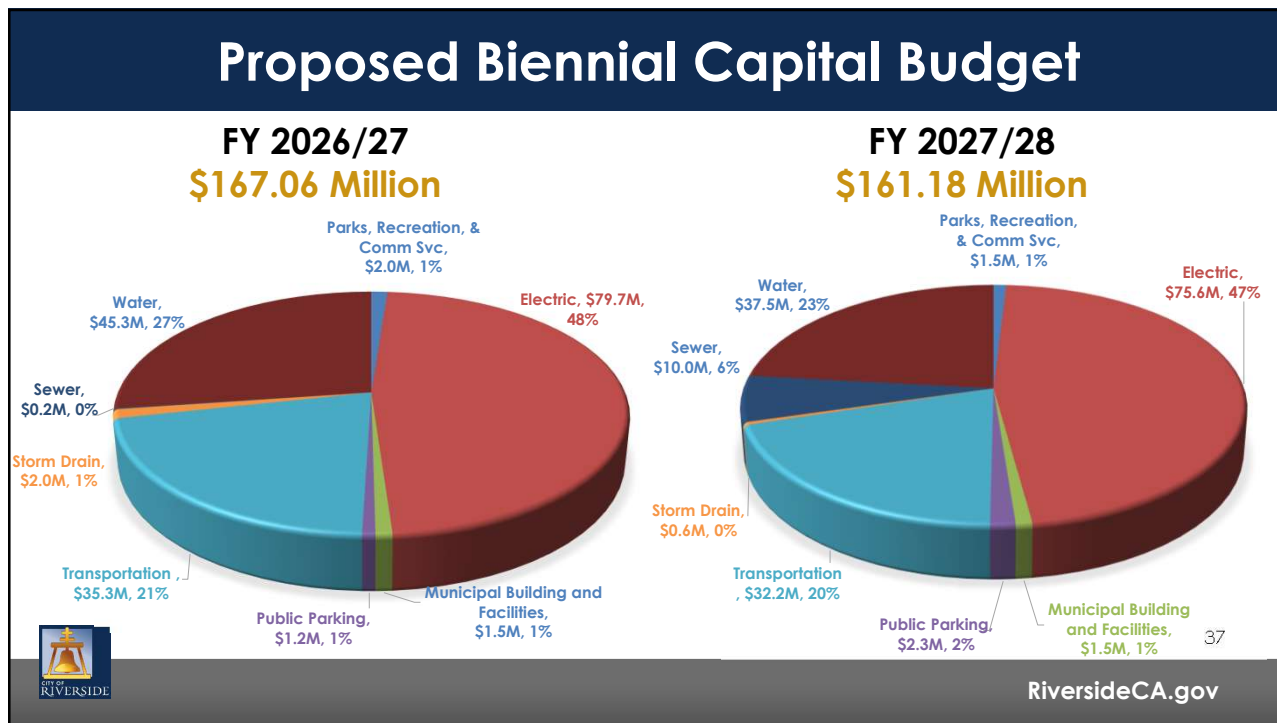
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# Capital Budget

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## Recommendations

That the Budget Engagement Commission receive and provide input on the proposed Fiscal Year 2026-2028 Biennial Budget.

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