Citywide Revenue & Expenditure Budget							
	FY 2024/25 Amended Budget	**FY 2025/26 Proposed Budget**	**% Change Over CY Budget**	**$$ Change from PY**	**FY 2026/27 Proposed Budget**	**% Change Over FY 2025/26**	**$$ Change from PY**
Revenue							
Taxes-Sales Tax	$ 55,668,067	$ 57,341,247	3%	$ 1,673,180	$ 59,013,940	3%	$ 1,672,693
Taxes-Property	32,667,558	36,810,594	13%	4,143,036	38,560,216	5%	1,749,622
Other Misc Revenue	30,802,929	27,255,855	-12%	(3,547,074)	25,695,386	-6%	(1,560,469)
Charges for Services	23,643,653	24,990,350	6%	1,346,697	26,847,777	7%	1,857,427
Special Assessments	11,907,560	12,177,155	2%	269,595	12,335,478	1%	158,323
Taxes-VLF/Property Tax Comp	11,114,975	11,555,300	4%	440,325	11,902,000	3%	346,700
Taxes-Special Taxes (CFD)	9,387,543	9,412,035	0%	24,492	9,462,200	1%	50,165
Taxes-Franchises	4,802,800	5,444,800	13%	642,000	5,608,100	3%	163,300
Taxes-Other	3,128,646	3,118,289	0%	(10,357)	3,221,900	3%	103,611
License/Permit Fees	1,834,575	1,945,100	6%	110,525	1,984,002	2%	38,902
Taxes-Transient Occupancy Tax	2,580,000	2,663,600	3%	83,600	2,743,500	3%	79,900
Taxes-Business Licenses	1,086,708	1,281,500	18%	194,792	1,319,900	3%	38,400
Taxes-Property Transfer	575,000	710,100	23%	135,100	731,400	3%	21,300
Chrg for Svc-Waste Management	550,000	550,000	0%	-	550,000	0%	-
Private donations	-	540,093	0%	540,093	-	-100%	(540,093)
Total Revenue	**$ 189,750,014**	**$ 195,796,018**	**3%**	**$ 6,046,004**	**$ 199,975,799**	**2%**	**$ 4,179,781**
Expenditures							
Personnel Costs	$ 99,352,371	$ 102,163,570	3%	$ 2,811,199	$ 106,143,048	4%	$ 3,979,478
Operations & Maintenance	64,207,286	61,104,447	-5%	(3,102,839)	63,773,252	4%	2,668,805
Capital Outlay	2,929,248	795,184	-73%	(2,134,064)	795,184	0%	(0)
One-Time Expenditure	781,786	1,199,174	53%	417,388	824,851	-31%	(374,323)
Fleet Allocation	-	1,923,986	0%	1,923,986	1,981,706	3%	57,720
CSD Allocations	(739,147)	(694,142)	-6%	45,005	(867,782)	25%	(173,640)
Internal Service Charges	12,261,725	11,396,146	-7%	(865,579)	12,217,233	7%	821,087
Total Expenditures	**$ 178,793,269**	**$ 177,888,365**	**-0.51%**	**$ (904,904)**	**$ 184,867,492**	**4%**	**$ 6,979,127**
Transfers							
Transfer In	11,664,145	11,798,997	1%	134,852	12,158,961	3%	359,963
Transfer Out	11,664,145	11,798,997	1%	134,852	12,158,961	3%	359,963
Total Transfers	**-**	**-**		**-**	**-**		**-**
Contribution to/(Use of) Fund Balance or Reserves	**$ 10,956,745**	**$ 17,907,653**		**$ 6,950,908**	**$ 15,108,307**		**$ (2,799,346)**
Capital Improvement Project	$ -	$ 11,184,462	0%	$ 11,184,462	$ -	0%	(11,184,462)

GENERAL FUND							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Taxes-Sales Tax	$ 26,590,074	$ 27,390,028	3%	$ 799,954	$ 28,167,970	3%	$ 777,942
Taxes-Property	10,900,917	12,645,400	16%	1,744,484	13,281,486	5%	636,086
Other Misc Revenue	9,853,501	11,020,550	12%	1,167,049	10,220,070	-7%	(800,480)
Charges for Services	3,838,160	4,522,030	18%	683,870	4,692,100	4%	170,070
Taxes-VLF/Property Tax Comp	11,114,975	11,555,300	4%	440,325	11,902,000	3%	346,700
Taxes-Franchises	4,744,800	5,386,800	14%	642,000	5,548,400	3%	161,600
License/Permit Fees	1,824,075	1,929,900	6%	105,825	1,968,498	2%	38,598
Taxes-Transient Occupancy Tax	2,580,000	2,663,600	3%	83,600	2,743,500	3%	79,900
Taxes-Business Licenses	1,086,708	1,281,500	18%	194,792	1,319,900	3%	38,400
Taxes-Property Transfer	575,000	710,100	23%	135,100	731,400	3%	21,300
Chrg for Svc-Waste Management	550,000	550,000	0%	-	550,000	0%	-
Special Assessments	21,306	-	-100%	(21,306)	-		-
Total Revenue	**$ 73,679,515**	**$ 79,655,208**	**8%**	**$ 5,975,693**	**$ 81,125,324**	**2%**	**$ 1,470,116**
Expenditures							
Personnel Costs	$ 52,647,180	$ 53,947,312	2%	$ 1,300,132	$ 55,935,952	4%	$ 1,988,640
Operations & Maintenance	15,676,288	12,825,917	-18%	(2,850,371)	13,121,254	2%	295,337
Capital Outlay	566,441	258,775	-54%	(307,666)	258,775	0%	-
One-Time Expenditure	-	260,000	0%	260,000	175,000	-33%	(85,000)
Fleet Allocation	-	1,320,545	0%	1,320,545	1,360,162	3%	39,617
Internal Service Charges	7,594,685	7,053,756	-7%	(540,929)	7,544,363	7%	490,607
Transfer Out	1,150,523	1,513,350	32%	362,827	1,682,305	11%	168,955
Total Expenditures	**$ 77,635,117**	**$ 77,179,655**	**-1%**	**$ (455,462)**	**$ 80,077,811**	**4%**	**$ 2,898,156**
Contribution to/(Use of) Fund Balance	**$ (3,955,602)**	**$ 2,475,553**		**$ 6,431,155**	**$ 1,047,513**		**$ (1,428,040)**
Capital Improvement Project	$ -	$ 1,200,000	0%	1,200,000	$ -	0%	(1,200,000)

MEASURE T							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Taxes-Sales Tax	$ 29,077,993	$ 29,951,219	3%	$ 873,227	$ 30,845,970	3%	$ 894,751
Total Revenue	**$ 29,077,993**	**$ 29,951,219**	**3%**	**$ 873,227**	**$ 30,845,970**	**3%**	**$ 894,751**
Expenditures							
Personnel Costs	$ 12,751,274	$ 14,168,452	11%	$ 1,417,178	$ 14,640,940	3%	$ 472,488
Operations & Maintenance	1,574,629	1,782,499	13%	207,870	1,797,590	1%	15,091
Capital Outlay	662,069	536,408	-19%	(125,661)	536,408	0%	0
One-Time Expenditure	678,236	431,700	-36%	(246,536)	457,360	6%	25,660
Fleet Allocation	-	600,000	0%	600,000	618,000	3%	18,000
Internal Service Charges	928,500	1,111,560	20%	183,060	1,198,340	8%	86,780
Transfer Out	9,220,805	9,129,064	-1%	(91,741)	9,321,032	2%	191,968
Total Expenditures	**$ 25,815,513**	**$ 27,759,683**	**8%**	**$ 1,944,171**	**$ 28,569,670**	**3%**	**$ 809,987**
Contribution to/ (Use of) Fund Balance	**$ 3,262,480**	**$ 2,191,536**		**$ (1,070,944)**	**$ 2,276,300**		**$ 84,764**
Capital Improvement Project	$ -	$ 4,649,767	0%	4,649,767	$ -	0%	(4,649,767)

FIRE DISTRICT OPERATING BUDGET							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Taxes-Property	$ 16,079,768	$ 18,156,100	13%	$ 2,076,332	$ 19,027,406	5%	$ 871,306
Special Assessments	1,577,711	1,587,630	1%	9,919	1,601,100	1%	13,470
Other Misc Revenue	1,151,554	1,361,900	18%	210,346	1,388,960	2%	27,060
Charges for Services	460,876	726,360	58%	265,484	741,000	2%	14,640
License/Permit Fees	10,500	15,200	45%	4,700	15,504	2%	304
Transfer In	6,482,328	6,326,858	-2%	(155,470)	6,552,757	4%	225,899
Total Revenue	**$ 25,762,737**	**$ 28,174,048**	**9%**	**$ 2,411,311**	**$ 29,326,727**	**4%**	**$ 1,152,679**
Expenditures							
Personnel Costs	$ 21,706,130	$ 23,011,535	6%	$ 1,305,405	$ 23,872,410	4%	$ 860,875
Operations & Maintenance	2,779,738	3,031,853	9%	252,115	3,125,440	3%	93,587
One-Time Expenditure	-	91,810	0%	91,810	126,466	38%	34,656
Internal Service Charges	2,144,590	2,038,850	-5%	(105,740)	2,202,410	8%	163,560
Total Expenditures	**$ 26,630,458**	**$ 28,174,048**	**6%**	**$ 1,543,589**	**$ 29,326,726**	**4%**	**$ 1,152,679**
Contribution to/ (Use of) Fund Balance	**$ (867,721)**	**$ -**		**$ 867,721**	**$ -**		**$ -**

COMMUNITY SERVICES DISTRICT							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Other Misc Revenue	$ 177,742	$ 219,200	23%	$ 41,458	$ 212,560	-3%	$ (6,640)
Charges for Services	522,775	634,800	21%	112,025	685,400	8%	50,600
Special Assessments	1,965,302	2,113,400	8%	148,098	2,139,900	1%	26,500
Transfer In	2,545,575	2,719,232	7%	173,657	2,740,400	1%	21,168
Total Revenue	**$ 5,211,394**	**$ 5,686,632**	**9%**	**$ 475,238**	**$ 5,778,260**	**2%**	**$ 91,628**
Expenditures							
Personnel Costs	$ 2,276,849	$ 2,319,966	2%	$ 43,117	$ 2,438,649	5%	$ 118,683
Operations & Maintenance	3,832,234	3,409,628	-11%	(422,606)	3,556,963	4%	147,335
One-Time Expenditure	-	101,500	0%	101,500	54,000	-47%	(47,500)
Allocations	(739,147)	(694,142)	-6%	45,005	(867,782)	25%	(173,640)
Internal Service Charges	716,340	549,680	-23%	(166,660)	596,430	9%	46,750
Total Expenditures	**$ 6,086,276**	**$ 5,686,632**	**-7%**	**$ (399,644)**	**$ 5,778,260**	**2%**	**$ 91,628**
Contribution to/ (Use of) Fund Balance	**$ (874,882)**	**$ -**		**$ 874,882**	**$ -**		**$ -**

LIBRARY							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Taxes-Property	$ 2,745,304	$ 3,153,200	15%	$ 407,896	$ 3,309,724	5%	$ 156,524
Other Misc Revenue	147,090	171,525	17%	24,435	163,060	-5%	(8,465)
Charges for Services	20,900	28,400	36%	7,500	28,900	2%	500
Private Donations	-	540,093	0%	-	-	0%	-
Transfer In	192,902	82,974	-57%	(109,928)	27,875	-66%	(55,099)
Total Revenue	**$ 3,106,196**	**$ 3,976,192**	**28%**	**$ 329,903**	**$ 3,529,559**	**-11%**	**$ 93,460**
Expenditures							
Personnel Costs	$ 2,326,510	$ 2,178,060	-6%	$ (148,450)	$ 2,225,794	2%	$ 47,734
Operations & Maintenance	798,669	852,046	7%	53,376	892,950	5%	40,905
One-Time Expenditure	-	14,664	0%	14,664	12,025	-18%	(2,639)
Internal Service Charges	498,700	391,330	-22%	(107,370)	398,790	2%	7,460
Total Expenditures	**$ 3,623,879**	**$ 3,436,099**	**-5%**	**$ (187,780)**	**$ 3,529,559**	**3%**	**$ 93,460**
Contribution to/ (Use of) Fund Balance	**$ (517,683)**	**$ 540,093**		**$ 517,683**	**$ -**		**$ -**
Capital Improvement Project	$ -	$ 540,093	0%	540,093	$ -	0%	(540,093)

RISK MANAGEMENT							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Other Misc Revenue	$ 46,250	$ 63,600	38%	$ 17,350	$ 51,380	-19%	$ (12,220)
Charges for Services	14,003,582	14,160,853	1%	157,271	15,550,913	10%	1,390,060
Total Revenue	**$ 14,049,832**	**$ 14,224,453**	**1%**	**$ 174,621**	**$ 15,602,293**	**10%**	**$ 1,377,840**
Expenditures							
Personnel Costs	$ 352,898	$ 270,959	-23%	$ (81,939)	$ 288,796	7%	$ 17,837
Operations & Maintenance	11,881,803	13,284,574	12%	1,402,771	14,647,554	10%	1,362,980
Internal Service Charges	13,500	20,910	55%	7,410	21,740	4%	830
Total Expenditures	**$ 12,248,201**	**$ 13,576,443**	**11%**	**$ 1,328,242**	**$ 14,958,090**	**10%**	**$ 1,381,647**
Contribution to/ (Use of) Fund Balance	**$ 1,801,631**	**$ 648,010**		**$ (1,153,621)**	**$ 644,203**		**$ (3,807)**

INFORMATION SERVICES							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Other Misc Revenue	$ 16,140	$ 115,000	613%	$ 98,860	$ 92,000	-20%	$ (23,000)
Charges for Services	4,797,360	4,917,907	3%	120,547	5,149,464	5%	231,557
Taxes-Franchises	58,000	58,000	0%	-	59,700	3%	1,700
Total Revenue	**$ 4,871,500**	**$ 5,090,907**	**5%**	**$ 219,407**	**$ 5,301,164**	**4%**	**$ 210,257**
Expenditures							
Personnel Costs	$ 1,658,697	$ 1,714,982	3%	$ 56,285	$ 1,812,341	6%	$ 97,359
Operations & Maintenance	3,153,535	3,268,153	4%	114,619	3,365,489	3%	97,336
One-Time Expenditure	-	299,500	0%	299,500	-	-100%	(299,500)
Fleet Allocation	-	3,441	0%	3,441	3,544	3%	103
Allocations	155,070	104,980	-32%	(50,090)	116,590	11%	11,610
Total Expenditures	**$ 4,967,302**	**$ 5,391,057**	**9%**	**$ 423,755**	**$ 5,297,964**	**-2%**	**$ (93,092)**
Contribution to/ (Use of) Fund Balance	**$ (95,802)**	**$ (300,150)**		**$ (204,348)**	**$ 3,200**		**$ 303,349**

ALL OTHER FUNDS							
	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	% Change Over CY Budget	$$ Change from PY	FY 2026/27 Proposed Budget	% Change Over FY 2025/26	$$ Change from PY
Revenue							
Other Misc Revenue	$ 19,410,652	$ 14,304,080	-26%	$ (5,106,572)	$ 13,567,356	-5%	$ (736,724)
Special Assessments	8,364,547	8,476,125	1%	111,578	8,594,478	1%	118,353
Taxes-Special Taxes (CFD)	9,387,543	9,412,035	0%	24,492	9,462,200	1%	50,165
Taxes-Property	2,941,569	2,855,894	-3%	(85,675)	2,941,600	3%	85,706
Taxes-Other	3,128,646	3,118,289	0%	(10,357)	3,221,900	3%	103,611
Transfer In	2,443,340	2,669,933	9%	226,593	2,837,929	6%	167,995
Total Revenue	**$ 45,676,297**	**$ 40,836,356**	**-11%**	**$ (4,839,941)**	**$ 40,625,463**	**-1%**	**$ (210,894)**
Expenditures							
Personnel Costs	$ 5,632,832	$ 4,552,304	-19%	$ (1,080,528)	$ 4,928,166	8%	$ 375,862
Operations & Maintenance	24,510,390	22,649,777	-8%	(1,860,612)	23,266,011	3%	616,234
Capital Outlay	1,700,598	-	-100%	(1,700,598)	-	0%	-
One-Time Expenditure	103,550	-	-100%	(103,550)	-	0%	-
Fleet Allocation	-	-	0%	-	-	0%	-
Internal Service Charges	210,340	125,080	-41%	(85,260)	138,570	11%	13,490
Transfer Out	1,292,817	1,156,583	-11%	(136,234)	1,155,624	0%	(959)
Total Expenditures	**$ 33,450,527**	**$ 28,483,745**	**-15%**	**$ (4,966,782)**	**$ 29,488,371**	**4%**	**$ 1,004,626**
Contribution to/ (Use of) Fund Balance	**$ 12,225,770**	**$ 12,352,611**		**$ 126,842**	**$ 11,137,092**		**$ (1,215,520)**
Capital Improvement Project	$ -	$ 4,794,602	0%	4,794,602	$ -	0%	(4,794,602)