



# CITY OF HEALDSBURG CITY COUNCIL SPECIAL MEETING AGENDA

Meeting Date: May 11, 2026  
Time: 06:00 PM  
City Hall Council Chamber  
401 Grove Street  
Healdsburg, CA 95448

## **To join by computer, tablet, or mobile device:**

Go to <https://zoom.us/join> and type in the Webinar ID: 815 8894 3494 or follow this link: [healdsburg.gov/zoom](https://healdsburg.gov/zoom) (Pre-registration for the meeting is not required.)

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## **Interpretation Services**

Interpretation services are available on-site during City Council meetings. To utilize this service, please see the interpreter located in the back of the Council Chamber.

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## **1. CALL TO ORDER/ROLL CALL**

### **1.a Pledge of Allegiance**

### **1.b Approval of May 11, 2026 Special Meeting Agenda**

## **2. PUBLIC COMMENTS**

Members of the public will have an opportunity to address the City Council concerning any items listed on this Special Meeting Agenda at the time that the item is considered. No other items may be discussed at this Special Meeting. (Government Code Section 54954.3). For Closed Session Items, public comments may be made at this time.

## **3. BUSINESS ITEMS**

### **3.a Fiscal Year 2026-27 and 2027-28 Budget Workshop**

Receive a presentation from City staff on the preliminary Fiscal Year 2026-27 & 2027-28 budget and provide feedback to staff on budget elements.

#### 4. ADJOURN CITY COUNCIL SPECIAL MEETING

**SB 343 - DOCUMENTS RELATED TO OPEN SESSION AGENDAS:** *Any writings or documents provided to a majority of the City Council/Redevelopment Successor Agency Board regarding any item on this agenda after the posting of this agenda and not otherwise exempt from disclosure, will be made available for public review in the City Clerk's Office located at City Hall, 401 Grove Street, Healdsburg, during normal business hours. If supplemental materials are made available to the members of the City Council/Redevelopment Successor Agency Board at the meeting, a copy will be available for public review at the City Hall Council Chambers, 401 Grove Street, Healdsburg, CA 95448.*

***These writings will be made available in appropriate alternative formats upon request by a person with a disability, as required by the Americans with Disabilities Act.***

***DISABLED ACCOMMODATIONS:*** *The City of Healdsburg will make reasonable accommodations for persons having special needs due to disabilities. Please contact Raina Allan, City Clerk, at Healdsburg City Hall, 401 Grove Street, Healdsburg, California, 431-3317, at least 72 hours prior to the meeting, to ensure the necessary accommodations are made.*



## CITY OF HEALDSBURG CITY COUNCIL AGENDA STAFF REPORT

**MEETING DATE:** May 11, 2026

**SUBJECT:** Fiscal Year 2026-27 and 2027-28 Budget Workshop

**PREPARED BY:** Katie Edgar, Finance Director

**STRATEGIC INITIATIVE(S):**  
Provide Effective Governance

**RECOMMENDED ACTION(S):**

Receive a presentation from City staff on the preliminary Fiscal Year 2026-27 & 2027-28 budget and provide feedback to staff on budget elements.

**COMMUNITY ENGAGEMENT/OUTREACH:**

City staff kicked off budget development activities with City Council at the February 2, 2026 City Council meeting. On February 20<sup>th</sup> City staff launched three online interactive public engagement tools including a budget simulation, prioritization exercise and taxpayer receipt. In addition to the online engagement opportunities a paper version of the survey and prioritization exercise were also made available at all City facilities and distributed by Corazon staff. All online tools and paper surveys were offered in both English and Spanish. On March 3<sup>rd</sup> the first public budget workshop was held at the Community Center with Spanish translation services. On March 4<sup>th</sup> a second budget workshop was held at the Senior Center. Staff presented the public feedback and provided an update on the budget development process at the April 20<sup>th</sup> City Council meeting.

**BACKGROUND:**

The City operates on a two-year budget cycle. The current two-year budget cycle will end on June 30, 2026. The next two-year budget for the Fiscal Years 2026-27 and 2027-28 is on schedule to be adopted in early June to ensure a smooth transition between fiscal years.

**DISCUSSION/ANALYSIS:**

Finance staff have collaborated with department heads and incorporated previous City Council direction to prepare a preliminary draft budget for Fiscal Years 2026-27 and 2027-28. Exhibit A, attached to this report reflects the preliminary budgets for all City Funds. The purpose of the Budget Workshop is to present the preliminary budget and provide an opportunity for Council and public feedback. The presentation will focus on the General Fund a selection of Special Revenue Funds, all major Enterprise Funds, Internal Service Funds, and the Capital Improvement Program.

Overall, the proposed biennial budget for the City reflects a relatively stable general economic outlook. Major revenues reflect modest increases consistent with the economic drivers for the city. Citywide expenses reflect the increasing upward pressure of salaries and benefits including pension unfunded accrued liability (Pension UAL) annual payments and health insurance premiums, as well as property and liability insurance.

The impact of these cost pressures is strongly reflected in the proposed General Fund budget as the modest increase in revenues is not keeping pace with the increased expenses. Through multiple iterations staff have implemented various mitigation measures to reduce this deficit in the General Fund. Ultimately, staff are proposing a balanced budget that relies heavily on Measure T contributions to the General Fund. Measure T is a general-purpose transaction and use tax, renewed by voters in 2020, that has historically contributed to the General Fund to support public safety staff positions and various special projects. In the absence of substantial increased growth or expansion to the existing General Fund revenue base, the increased General Fund reliance on Measure T is likely to continue. Measure T has also historically been used to support the Streets Operating fund which has limited designated revenues streams, and Streets Capital Projects. The proposed budget presents a balanced Streets Operating fund utilizing Measure T contributions and maintains modest appropriations for both Streets and Drainage Capital Projects.

Increased operating costs are also prevalent in the proposed Community Services Fund budget. At a high level the fund is balanced, with projected Transient Occupancy Tax revenues and program revenues supporting operations in both years. However, there is no capital project funding or parks deferred maintenance funding included. At the May 4<sup>th</sup> City Council Meeting, Council adopted Goals for Fiscal Year 2026-27, which included the goal to develop a financial strategy for the Community Services Fund including spending priorities. This Budget Workshop continues building upon the framework started at the April 20<sup>th</sup> Budget Check-In by adding additional context and requested information. Staff have prepared potential policy pathways to continue the conversation and address some of the concerns shared by Council Members. While some of those options may be implemented in the adopted budget scheduled for June 1<sup>st</sup> based on Council direction, it is not the intention that Council will develop a financial strategy at this meeting. Staff will return to City Council after the adoption of the budget to continue in depth conversations on the Council goal. Those conversations will also include a consideration of options for a possible bond issuance to support capital projects and major maintenance.

The proposed budgets for the Enterprise Funds, including Water, Wastewater, and Electric reflect the importance of the currently adopted rate schedules. Utility rate revenue in all these funds is meeting the operational needs and supporting significant investments in necessary infrastructure that has accumulated over years of deferrals due to funding constraints. The Drainage Fund is the only Enterprise Fund that is proposed to be in a deficit.

In light of the Enterprise Funds solvency and despite the General Fund constraints, the City is continuing to make investments through the Internal Service Funds in City Facilities, Vehicles, and Information Services.

#### **ENVIRONMENTAL STEWARDSHIP:**

To reduce the environmental impact of budget development, staff have encouraged the use of online feedback tools in place of paper surveys.

#### **ALTERNATIVES:**

City Council can provide a wide array of direction to City staff on the preliminary budget proposal. In particular, staff seeks City Council feedback and guidance on the following key issues:

- *Alternative approaches to balancing the General Fund budget*  
As noted above, early iterations of the General Fund encountered a structural deficit when accounting for updated revenue projections and constant staffing and service levels. Staff proposes several strategies to close the deficit, most notably the increased use of Measure T funds. There are other options for addressing the deficit and staff requests City Council direction on the preferred approach.
- *Alternative priorities for the use of Measure T*  
While a substantial share of Measure T is proposed to support General Fund operations (most notably, public safety), it is also proposed to support several programs, consistent with past budgets, and multiple drainage improvement projects. Staff seeks City Council concurrence or direction on these proposals.
- *Community Services priorities and policy pathways*  
As described above, the proposed Community Services budget does not include funding for capital projects and has only limited funds for identified deferred maintenance projects. This is because maintaining current operations and service levels is project to use all available funding. The City Council has identified a goal for the upcoming year to develop a financial strategy for this fund that could provide increased funding for capital investment and maintenance. However, the current budget also provides an opportunity to adjust priorities if the City Council wishes to do so. This could involve adjustment in programming, revenue increases via greater cost recovery, or the implementation of strategies to allocate funds to priority uses if revenues come in higher than expected.
- *Prioritization of Capital Projects*  
As always, there is not sufficient funding available to support all identified capital needs in the City. In spite of funding limitations, staff has proposed a robust slate of projects to be funded based on existing priorities and previous capital planning efforts. Staff seeks City Council feedback on the funded projects and proposed timing.

For all of the above issues, staff recommends that the City Council review the attached budget worksheets and the presentation slides for the May 11 meeting for more detail on the current proposals.

#### **FISCAL IMPACT:**

There is no fiscal impact associated with providing this staff report and presentation.

#### **ENVIRONMENTAL ANALYSIS:**

Pursuant to Title 14, the California Code of Regulations, Section 15378(b)(4)(5) of the California Environmental Quality Act (“CEQA”) guidelines, approval of this resolution is an administrative activity of the City that will not result in direct or indirect physical changes to the Environment.

**ATTACHMENT(S):**

Exhibit A

Budget Workshop Presentation

**GENERAL CAPITAL REPLACEMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 257,656	\$ 322,251	\$ 322,251	\$ 354,935	\$ 384,935
<b><u>REVENUES</u></b>					
State Grants	\$ -	\$ 560,000	\$ 560,000	\$ -	\$ -
Transfer in - Measure T	1,938,631	-	-	-	-
Transfers in - Media Center Fund	35,000	35,000	32,684	30,000	30,000
Transfers in - General Fund	891,156	242,943	242,943	294,349	284,674
Total Revenues	<u>\$ 2,864,788</u>	<u>\$ 837,943</u>	<u>\$ 835,627</u>	<u>\$ 324,349</u>	<u>\$ 314,674</u>
<b><u>EXPENSES</u></b>					
Fire Substation - OT001	\$ 2,573,566	\$ -	\$ -	\$ -	\$ -
Victory Studios Rehab - OT004	-	560,000	560,000	-	-
Operational Expense	226,626	242,943	242,943	294,349	284,674
Total Expenditures	<u>\$ 2,800,192</u>	<u>\$ 802,943</u>	<u>\$ 802,943</u>	<u>\$ 294,349</u>	<u>\$ 284,674</u>
Ending Working Capital	<u>\$ 322,251</u>	<u>\$ 357,251</u>	<u>\$ 354,935</u>	<u>\$ 384,935</u>	<u>\$ 414,935</u>
Change in Working Capital	\$ 64,595	\$ 35,000	\$ 32,684	\$ 30,000	\$ 30,000

**Enhanced Fire Protection Fund (Measure H)  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ -	\$ 507,446	\$ 507,446	\$ 1,846,441	\$ 2,311,650
<b><u>REVENUES</u></b>					
Sales Tax	\$ 757,266	\$ 1,506,000	\$ 1,585,681	\$ 1,613,227	\$ 1,637,426
Interest Income	10,351.56	-	36,400.00	31,014.00	30,209.00
Total Revenues	<u>\$ 767,618</u>	<u>\$ 1,506,000</u>	<u>\$ 1,622,081</u>	<u>\$ 1,644,241</u>	<u>\$ 1,667,635</u>
<b><u>EXPENDITURES</u></b>					
Wages	\$ 55,757	\$ 118,147	\$ 71,574	\$ 150,015	\$ 156,142
Overtime	1,072	-	2,000	5,000	5,000
Fringe Benefits	21,425	48,789	38,931	83,359	89,818
Personal Protective Equipment	2,314	-	61	10,000	10,000
Utility Services	2,716	11,645	12,107	13,440	14,920
Operational Expense	30,738	-	5,571	15,000	15,000
Contracted Services	11,157	86,818	86,818	-	-
Information Services Service Fee	134,992	12,600	12,600	26,808	28,558
Building Maintenance Service Fee	-	-	-	831,519	22,388
Vehicle Replacement Fee	-	53,424	53,424	9,773	9,773
Total Expenditures	<u>\$ 260,172</u>	<u>\$ 331,423</u>	<u>\$ 283,086</u>	<u>\$ 1,179,032</u>	<u>\$ 386,948</u>
Ending Fund Balance	<u>\$ 507,446</u>	<u>\$ 1,682,023</u>	<u>\$ 1,846,441</u>	<u>\$ 2,311,650</u>	<u>\$ 3,592,337</u>
Change in Fund Balance	\$ 507,446	\$ 1,174,577	\$ 1,338,995	\$ 465,209	\$ 1,280,687

**TRANSACTION AND USE TAX FUND (MEASURE T)  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 5,434,565	\$ 3,927,535	\$ 3,927,535	\$ 935,715	\$ 1,474,243
<b>REVENUES</b>					
Sales Tax	\$ 2,782,374	\$ 2,856,000	\$ 2,816,711	\$ 2,831,847	\$ 2,916,802
Interest Income	260,470	40,000	145,176	123,182	120,178
Fees & Charges	864	-	668	-	-
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,043,708</b>	<b>\$ 2,896,000</b>	<b>\$ 2,962,555</b>	<b>\$ 2,955,029</b>	<b>\$ 3,036,980</b>
<b>EXPENDITURES</b>					
Translation Services	\$ 20,973	\$ 35,000	\$ 9,176	\$ 15,000	\$ 15,000
Chamber of Commerce Agreement	60,000	60,000	22,000	60,000	60,000
Low Income Utility Discounts	51,277	62,500	68,935	73,760	81,136
Support of Local Organizations	50,000	50,000	50,000	50,000	50,000
General Fund Operating Augmentation	867,589	857,496	857,496	900,000	2,700,000
Road System Maintenance	975,000	985,000	985,000	80,000	640,000
Bad Debt Expense	23,449	-	4,851	-	-
Fire Substation - OT001	1,938,631	-	-	-	-
Healdsburg Ave Complete Streets - ST006	-	2,856,901	2,856,901	-	-
Grove Street Neighborhood Plan Implementation - ST007	242,650	346,896	346,896	837,741	-
Ward Street Neighborhood Revitalization - ST009	2,190	252,810	252,810	-	106,001
FY 23-24 Sidewalk Repair - ST012	-	1,271	1,271	-	-
March Ave Reconstruction - ST013	-	365,338	365,338	-	-
Powell Ave & Johnson - ST014	1,912	133,703	133,703	-	-
Front Street and First Street Rehabilitation-ST020	-	-	-	-	300,000
Sunset Dr.Stabilization & Pavement Repair-ST018	-	-	-	-	122,500
Cabernet Road Culvert Repair - DR002	317,066	-	-	-	-
Willow Glen Court Storm Drain Repair-DR004	-	-	-	325,000	-
Grant Ave Storm Drain Repair-DR006	-	-	-	75,000	-
Trash Capture Implementation Phase 1-DR007	-	-	-	-	100,000
Foss Creek Sediment Removal at North St-DR008	-	-	-	-	50,000
Bridal Path Drainage Improvements-DR009	-	-	-	-	50,000
<b>Total Expenditures</b>	<b>\$ 4,550,737</b>	<b>\$ 6,006,915</b>	<b>\$ 5,954,376</b>	<b>\$ 2,416,501</b>	<b>\$ 4,274,637</b>
Ending Fund Balance	\$ 3,927,535	\$ 816,620	\$ 935,715	\$ 1,474,243	\$ 236,586
Change in Fund Balance	\$ (1,507,030)	\$ (3,110,915)	\$ (2,991,821)	\$ 538,528	\$ (1,237,657)

**TRANSIENT OCCUPANCY TAX - AFFORDABLE HOUSING (MEASURE S)**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 2,027,879	\$ 1,574,177	\$ 1,574,177	\$ 397,509	\$ 132,597
<b><u>REVENUES</u></b>					
Transient Occupancy Tax	\$ 1,407,464	\$ 1,487,359	\$ 1,487,359	\$ 1,531,980	\$ 1,577,939
Other Revenues	2,736	-	-	-	-
Interest Income	30	-	15,563	13,383	12,989
Total Revenues	\$ 1,410,230	\$ 1,487,359	\$ 1,502,922	\$ 1,545,363	\$ 1,590,928
<b><u>EXPENDITURES</u></b>					
Wages	\$ 245,756	\$ 334,383	\$ 240,304	\$ 343,578	\$ 355,585
Fringe Benefits	178,363	115,324	179,144	122,059	132,178
Meeting, Travel, and Training	4,146	3,000	-	4,000	4,000
Utility Services	2,323	2,223	2,311	2,750	3,060
Operational Expense	8,292	5,000	4,456	5,000	5,000
Contracted Services	238,231	246,500	246,000	246,500	246,500
Repairs and Maintenance	2,475	10,000	-	50,000	-
Overhead Allocation	70,552	72,668	72,668	64,687	64,687
Information Services Service Fee	31,978	31,913	31,913	45,104	48,070
Building Maintenance Service Fee	31,810	28,586	28,586	42,085	42,540
Insurance	24,416	28,673	28,673	32,411	35,350
Loan Disbursement	1,000,000	1,000,000	1,000,000	-	-
Transfers out - L & M Village Fund	25,590	845,535	845,535	852,101	853,338
Total Expenditures	\$ 1,863,932	\$ 2,723,805	\$ 2,679,590	\$ 1,810,275	\$ 1,790,308
Ending Fund Balance	\$ 1,574,177	\$ 337,731	\$ 397,509	\$ 132,597	\$ (66,783)
Change in Fund Balance	\$ (453,702)	\$ (1,236,446)	\$ (1,176,668)	\$ (264,912)	\$ (199,380)

**L & M Village Fund**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ (37,949)	\$ 517	\$ 517	\$ -	\$ -
<b><u>REVENUES</u></b>					
County Grants	\$ 811,030	\$ -	\$ -	\$ -	\$ -
Transfer In - Measure S	25,590	845,535	782,227	852,101	853,338
Total Revenues	\$ 836,620	\$ 845,535	\$ 782,227	\$ 852,101	\$ 853,338
<b><u>EXPENDITURES</u></b>					
Contracted Services	\$ 766,570	\$ 811,037	\$ 744,856	\$ 811,037	\$ 811,037
Insurance	31,584	37,888	37,888	41,064	42,301
Total Expenditures	\$ 798,154	\$ 848,925	\$ 782,744	\$ 852,101	\$ 853,338
Ending Fund Balance	\$ 517	\$ (2,873)	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 38,466	\$ (3,390)	\$ (517)	\$ -	\$ -

**LONG RANGE PLANNING FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Estimated Beginning Fund Balance	\$ 369,313	\$ 396,007	\$ 396,007	\$ 670,784	\$ 700,784
<b><u>REVENUES</u></b>					
Federal Grants	\$ -	\$ 1,130,000	\$ 1,130,000	\$ -	\$ -
General Plan Update Surcharge	26,693	32,635	24,778	30,000	30,000
Transfers In - General Fund	-	250,000	250,000	-	-
Total Revenues	<u>\$ 26,693</u>	<u>\$ 1,412,635</u>	<u>\$ 1,404,778</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
<b><u>EXPENDITURES</u></b>					
Contracted Services	\$ -	\$ 1,130,000	\$ 1,130,000	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 1,130,000</u>	<u>\$ 1,130,000</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 396,007</u>	<u>\$ 678,642</u>	<u>\$ 670,784</u>	<u>\$ 700,784</u>	<u>\$ 730,784</u>
Change in Fund Balance	\$ 26,693	\$ 282,635	\$ 274,778	\$ 30,000	\$ 30,000

**ECONOMIC DEVELOPMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Estimated Beginning Fund Balance	\$ 51,277	\$ 54,306	\$ 54,306	\$ 56,336	\$ 58,059
<b><u>REVENUES</u></b>					
Interest Income	\$ 3,029	\$ 1,238	\$ 2,030	\$ 1,723	\$ 1,681
Other Revenues	-	-	-	-	-
Total Revenues	\$ 3,029	\$ 1,238	\$ 2,030	\$ 1,723	\$ 1,681
<b><u>EXPENDITURES</u></b>					
Operational Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 54,306	\$ 55,544	\$ 56,336	\$ 58,059	\$ 59,740
Change in Fund Balance	\$ 3,029	\$ 1,238	\$ 2,030	\$ 1,723	\$ 1,681

**GAS TAX FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 3,821	\$ 31,253	\$ 31,253	\$ 62,491	\$ 49,287
<b><u>REVENUES</u></b>					
Gas Tax	\$ 324,250	\$ 324,385	\$ 332,236	\$ 338,254	\$ 341,637
Interest Income	5,882	3,529	1,702	1,442	1,408
Total Revenues	\$ 330,132	\$ 327,914	\$ 333,938	\$ 339,696	\$ 343,045
<b><u>EXPENDITURES</u></b>					
Contracted Services	\$ 2,700	\$ 2,900	\$ 2,700	\$ 2,900	\$ 2,900
Transfers out - Streets Fund	300,000	300,000	300,000	350,000	375,000
Total Expenditures	\$ 302,700	\$ 302,900	\$ 302,700	\$ 352,900	\$ 377,900
Ending Fund Balance	\$ 31,253	\$ 56,267	\$ 62,491	\$ 49,287	\$ 14,432
Change in Fund Balance	\$ 27,432	\$ 25,014	\$ 31,238	\$ (13,204)	\$ (34,855)

**ROAD REPAIR AND ACCOUNTABILITY FUND  
FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 1,377,783	\$ 1,603,241	\$ 1,603,241	\$ 43,073	\$ 166,429
<b>REVENUES</b>					
State SB1 Road Maintenance and Repairs	\$ 308,585	\$ 292,240	\$ 299,275	\$ 317,286	\$ 320,459
Interest Income	89,260	27,898	61,427	31,071	16,954
Total Revenues	\$ 397,845	\$ 320,138	\$ 360,702	\$ 348,357	\$ 337,413
<b>EXPENDITURES</b>					
Transfers out - Pavement Preventative Maint. - ST0017	\$ -	\$ -	\$ -	\$ 225,000	\$ 500,000
Transfers out - March Avenue Reconstruction - ST013	172,387	1,920,871	1,920,871	-	-
Total Expenditures	\$ 172,387	\$ 1,920,871	\$ 1,920,871	\$ 225,000	\$ 500,000
Ending Fund Balance	\$ 1,603,241	\$ 2,509	\$ 43,073	\$ 166,429	\$ 3,842
Change in Fund Balance	\$ 225,458	\$ (1,600,733)	\$ (1,560,169)	\$ 123,357	\$ (162,587)

**BENJAMIN MAINTENANCE DISTRICT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 8,292	\$ 8,782	\$ 8,782	\$ 9,110	\$ 9,389
<b><u>REVENUES</u></b>					
Interest Income	\$ 490	\$ 200	\$ 328	\$ 279	\$ 272
Total Revenues	\$ 490	\$ 200	\$ 328	\$ 279	\$ 272
<b><u>EXPENDITURES</u></b>					
Operational Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 8,782	\$ 8,982	\$ 9,110	\$ 9,389	\$ 9,661
Change in Fund Balance	\$ 490	\$ 200	\$ 328	\$ 279	\$ 272

**PUBLIC SAFETY FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 119,987	\$ 79,283	\$ 79,283	\$ 85,890	\$ 79,890
<b><u>REVENUES</u></b>					
Abandoned Vehicle Abatement	\$ 23,129	\$ -	\$ 9,157	\$ -	\$ -
Total Revenues	\$ 23,129	\$ -	\$ 9,157	\$ -	\$ -
<b><u>EXPENDITURES</u></b>					
Meeting, Travel, and Training	\$ 3,229	\$ 5,000	\$ 2,551	\$ 6,000	\$ 5,000
License, Dues, Certs, Membrshps	125	-	-	-	-
Operational Expense	60,478	2,500	-	-	-
Total Expenditures	\$ 63,833	\$ 7,500	\$ 2,551	\$ 6,000	\$ 5,000
Ending Fund Balance	\$ 79,283	\$ 71,783	\$ 85,890	\$ 79,890	\$ 74,890
Change in Fund Balance	\$ (40,703)	\$ (7,500)	\$ 6,606	\$ (6,000)	\$ (5,000)

**OPIOID SETTLEMENT FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 55,866	\$ 164,120	\$ 164,120	\$ 183,732	\$ 188,136
<b><u>REVENUES</u></b>					
Other Revenues - NOATII	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Other Revenues - Janssen Settlement	17,469	19,329	19,329	3,529	3,529
Other Revenues - Distributors Settlement	19,986	19,986	19,986	20,168	16,561
Other Revenues - Allergan Settlement	13,121	-	6,450	6,450	6,450
Other Revenues - CVS Settlement	13,601	-	11,944	11,944	11,944
Other Revenues - Teva Settlement	11,933	-	5,874	5,874	5,874
Other Revenues - Walgreens Settlement	20,753	-	-	5,904	5,904
Other Revenues - Walmart Settlement	56,147	-	755	755	755
Other Revenues - McKinsey Settlement	4,815	-	-	-	-
Other Revenues - Endo Settlement	6,025	-	-	-	-
Other Revenues - Kroger Settlement	-	-	4,920	2,398	2,398
Total Revenues	\$ 163,851	\$ 41,315	\$ 69,259	\$ 57,023	\$ 53,416
<b><u>EXPENDITURES</u></b>					
Contracted Services	\$ 14,883	\$ 50,000	\$ -	\$ -	\$ -
Operational Expense	472	-	-	-	-
Transfers out - General Fund	40,242	49,646	49,646	52,620	55,107
Total Expenditures	\$ 55,597	\$ 99,646	\$ 49,646	\$ 52,620	\$ 55,107
Ending Fund Balance	\$ 164,120	\$ 105,789	\$ 183,732	\$ 188,136	\$ 186,445
Change in Fund Balance	\$ 108,253	\$ (58,331)	\$ 19,613	\$ 4,403	\$ (1,691)

**STRONG MOTION EDUCATION AND DATA FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 8,165	\$ 9,114	\$ 9,114	\$ 10,147	\$ 11,248
<b><u>REVENUES</u></b>					
Interest Income	\$ 495	\$ 179	\$ 355	\$ 301	\$ 294
Other Revenues	454	200	678	800	800
Total Revenues	\$ 949	\$ 379	\$ 1,033	\$ 1,101	\$ 1,094
<b><u>EXPENDITURES</u></b>					
Operational Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 9,114	\$ 9,493	\$ 10,147	\$ 11,248	\$ 12,342
Change in Fund Balance	\$ 949	\$ 379	\$ 1,033	\$ 1,101	\$ 1,094

**LIGHTING AND LANDSCAPING ASSESSMENT DISTRICTS  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 396,998	\$ 620,028	\$ 620,028	\$ 798,615	\$ 971,753
<b><u>REVENUES</u></b>					
Special Assessments	\$ 406,022	\$ 410,895	\$ 432,200	\$ 422,092	\$ 422,092
Interest Income	27,477	7,433	23,074	19,593	19,109
Other Revenues	225	-	-	-	-
Transfer in - Community Services Fund	14,869	19,397	19,397	17,166	17,166
Total Revenues	\$ 448,593	\$ 437,725	\$ 474,671	\$ 458,851	\$ 458,367
<b><u>EXPENDITURES</u></b>					
Wages	\$ 21,318	\$ 28,825	\$ 23,674	\$ 29,073	\$ 30,089
Overtime	(41)	268	133	133	134
Fringe Benefits	27,211	16,672	28,191	23,846	25,925
Rentals and Leases	-	-	-	750	750
Utility Services	54,809	47,537	62,127	72,750	80,770
Government Fees	32	32	32	32	34
Operational Expense	-	2,441	1,700	2,399	2,399
Contracted Services	102,273	145,474	133,959	133,077	137,336
Repairs and Maintenance	2,678	51,405	27,500	8,554	8,554
Overhead Allocation	15,628	17,096	17,096	12,861	12,861
Insurance	1,655	1,901	1,672	2,238	2,568
Total Expenditures	\$ 225,563	\$ 311,651	\$ 296,084	\$ 285,713	\$ 301,420
Ending Fund Balance	\$ 620,028	\$ 746,102	\$ 798,615	\$ 971,753	\$ 1,128,699
Change in Fund Balance	\$ 223,030	\$ 126,074	\$ 178,587	\$ 173,138	\$ 156,947

**MEDIA CENTER FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 4,038	\$ 2,074	\$ 2,074	\$ -	\$ -
<b><u>REVENUES</u></b>					
PEG Access Fees	\$ 33,036	\$ 35,000	\$ 30,610	\$ 30,000	\$ 30,000
Total Revenues	\$ 33,036	\$ 35,000	\$ 30,610	\$ 30,000	\$ 30,000
<b><u>EXPENDITURES</u></b>					
Transfers out - General Capital Replacement Fund	\$ 35,000	\$ 35,000	\$ 32,684	\$ 30,000	\$ 30,000
Total Expenditures	\$ 35,000	\$ 35,000	\$ 32,684	\$ 30,000	\$ 30,000
Ending Fund Balance	\$ 2,074	\$ 2,074	\$ -	\$ -	\$ -
Change in Fund Balance	\$ (1,964)	\$ -	\$ (2,074)	\$ -	\$ -

**GENERAL DEBT SERVICE FUND  
FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 164,943	\$ 168,623	\$ 168,623	\$ 168,623	\$ 168,623
<b><u>REVENUES</u></b>					
Other Revenues	\$ 356	\$ -	\$ -	\$ -	\$ -
Property Tax	3,324	-	-	-	-
Transfers in - Community Services Fund	107,778	107,778	107,778	107,778	107,778
Total Revenues	\$ 111,458	\$ 107,778	\$ 107,778	\$ 107,778	\$ 107,778
<b><u>EXPENDITURES</u></b>					
Debt Service	\$ 107,778	\$ 122,918	\$ 107,778	\$ 107,778	\$ 107,778
Total Expenditures	\$ 107,778	\$ 122,918	\$ 107,778	\$ 107,778	\$ 107,778
Ending Fund Balance	\$ 168,623	\$ 153,483	\$ 168,623	\$ 168,623	\$ 168,623
Change in Fund Balance	\$ 3,680	\$ (15,140)	\$ -	\$ -	\$ -

**POST RDA DEBT RETIREMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 2,083,413	\$ 2,192,974	\$ 2,192,974	\$ 2,360,963	\$ 2,525,303
<b><u>REVENUES</u></b>					
Interest Income	\$ 61,485	\$ 45,000	\$ 48,649	\$ 45,000	\$ 45,000
Lease Revenue	119,340	119,340	119,340	119,340	119,340
Other Revenues	103	-	-	-	-
Transfers in - Post RDA Successor Agency Fund	3,613,978	3,725,080	3,725,080	\$ 3,719,961	\$ 3,714,467
<b>Total Revenues</b>	<b>\$ 3,794,905</b>	<b>\$ 3,889,420</b>	<b>\$ 3,893,069</b>	<b>\$ 3,884,301</b>	<b>\$ 3,878,807</b>
	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Debt Service	\$ 3,685,344	\$ 3,725,080	\$ 3,725,080	\$ 3,719,961	\$ 3,714,470
<b>Total Expenses</b>	<b>\$ 3,685,344</b>	<b>\$ 3,725,080</b>	<b>\$ 3,725,080</b>	<b>\$ 3,719,961</b>	<b>\$ 3,714,470</b>
Ending Working Capital	\$ 2,192,974	\$ 2,357,314	\$ 2,360,963	\$ 2,525,303	\$ 2,689,640
Change in Working Capital	\$ 109,562	\$ 164,340	\$ 167,989	\$ 164,340	\$ 164,337

**STREETS FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ (240,740)	\$ 137,093	\$ 137,093	\$ 500,790	\$ 1,021
<b>REVENUES</b>					
Engineering & Inspection Fees	\$ 140,474	\$ 165,000	\$ 138,439	\$ -	\$ -
Sales Tax-Measure M	218,649	-	-	-	-
Sales Tax-Go Sonoma	-	242,841	270,680	238,064	238,064
Other Revenues	92,290	75,000	122,819	59,500	59,500
Development Fees	29,351	21,000	26,259	21,000	21,000
Restricted Interest	16,620	7,306	9,042	4,085	4,085
Unrestricted Interest	-	-	3,306	2,757	2,708
Fees & Charges	13,155	-	138	-	-
Transfers in - Measure T	975,000	985,000	985,000	80,000	640,000
Transfers in - Gas Tax	300,000	300,000	300,000	350,000	375,000
Transfers in - General Fund	186,437	186,437	186,437	189,020	189,020
<b>Total Revenues</b>	<b>\$ 1,971,975</b>	<b>\$ 1,982,584</b>	<b>\$ 2,042,120</b>	<b>\$ 944,426</b>	<b>\$ 1,529,377</b>
<b>EXPENDITURES</b>					
Wages	\$ 331,410	\$ 463,580	\$ 343,545	\$ 328,652	\$ 342,834
Overtime	14,453	16,700	16,200	14,200	14,200
Fringe Benefits	292,351	235,148	302,070	195,763	211,071
Personal Protective Equipment	3,675	2,500	3,600	3,600	3,600
Rentals and Leases	7	-	-	-	-
Meeting, Travel, and Training	2,056	4,200	3,603	2,500	2,500
License, Dues, Certs, Membrshps	172	700	60	400	400
Telecommunication & Data Services	6,521	5,500	6,475	6,900	6,900
Software Subscriptions & Licenses	-	-	-	1,750	1,850
Utility Services	215,925	213,093	230,989	254,040	281,990
Office Supplies	2,060	1,000	2,000	2,000	2,000
Noticing	649	500	300	500	500
Government Fees	13,220	12,000	12,000	12,000	12,000
Operational Expense	(2,823)	10,200	4,000	10,000	10,000
Contracted Services	104,662	150,000	100,000	120,000	120,000
Repairs and Maintenance	227,392	137,000	187,000	200,000	200,000
Overhead Allocation	139,945	144,143	144,143	117,914	117,914
Information Services Service Fee	73,094	73,453	73,453	65,052	65,745
Building Maintenance Service Fee	38,677	46,459	46,459	52,947	70,974
Vehicle Service Fee	63,193	82,804	82,804	55,258	57,487
Vehicle Replacement Fee	50,000	50,000	50,000	41,608	41,608
Insurance	65,702	57,686	57,686	53,046	56,951
Over/Short	42	-	-	-	-
Staff Time Reimbursement	(48,241)	(78,592)	(45,000)	(93,935)	(98,119)
Transfers out - Streets Capital Projects Fund	-	57,037	\$ 57,037	\$ -	-
<b>Total Expenses</b>	<b>\$ 1,594,142</b>	<b>\$ 1,685,111</b>	<b>\$ 1,678,423</b>	<b>\$ 1,444,195</b>	<b>\$ 1,522,405</b>
Ending Fund Balance	\$ 137,093	\$ 434,566	\$ 500,790	\$ 1,021	\$ 7,993
Change in Fund Balance	\$ 377,833	\$ 297,473	\$ 363,697	\$ (499,769)	\$ 6,972

## STREETS CAPITAL PROJECTS FUND

FY 26-27 & FY 27-28 Biennial Budget

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 24,033	\$ 8,832	\$ 8,832	\$ -	\$ -
<b>REVENUES</b>					
Federal Grants	\$ 353,109	\$ 14,477,318	\$ 14,477,318	\$ -	\$ -
State Grants	-	79,680	79,680	-	75,000
County Grants	-	2,677,000	2,677,000	-	-
Other Revenues	4,130	1,255,650	1,255,650	629,396	642,000
Transfers in - General Fund (ARPA)	30,791	-	-	-	-
Transfers in - Measure T	246,752	3,956,919	3,956,919	837,741	528,501
Transfers in - RMRA	172,387	1,920,871	1,920,871	225,000	500,000
Transfers in - Streets Fund	-	57,037	57,037	-	-
Transfers in - Water Fund	-	-	-	-	52,500
Transfers in - Electric Fund	-	-	-	400,000	-
Transfers in - Traffic Impact Fund	-	-	-	150,000	120,000
Transfer in - Street Impact Fund	-	200,000	200,000	125,000	1,661,000
Transfers in - Drainage Development	-	-	-	464,061	-
Transfers in - Building Maintenance Fund	-	-	-	-	730,000
Total Revenues	\$ 807,169	\$ 24,624,475	\$ 24,624,476	\$ 2,831,198	\$ 4,309,001
<b>EXPENDITURES</b>					
Healdsburg Ave Complete Streets - ST006	284,236	14,908,096	14,908,096	-	-
Grove Street Neighborhood - ST007	242,650	2,846,896	2,846,896	1,701,802	-
E-Bike Share Pilot Program - ST008	62,680	-	-	-	-
Ward Street Revitalization - ST009	2,190	1,503,847	1,503,847	-	106,001
Hbg Ave/Mill District Connect - ST011	4,130	1,255,650	1,255,650	-	-
FY 23/24 Sidewalk Repair - ST012	45,320	80,951	80,951	-	-
March Avenue Reconstruction - ST013	172,387	2,986,209	2,986,209	-	-
Powell/Johnson Pedestrian Enhance - ST014	8,777	241,023	351,658	-	-
US 101/Dry Creek Improvements - ST015	-	700,000	700,000	125,000	1,661,000
University Ave Ped Improvements-ST016	-	-	-	629,396	-
Pavement Preventative Maintenance-ST017	-	-	-	225,000	1,142,000
Sunset Dr.Stabilization & Pavement Repair-ST018	-	-	-	-	175,000
West Plaza Parking Lot Rehab-ST019	-	-	-	150,000	850,000
Front Street and First Street Rehabilitation-ST020	-	-	-	-	300,000
Sidewalk Repair and Gap Closure-ST021	-	-	-	-	75,000
Total Expenditures	\$ 822,370	\$ 24,522,672	\$ 24,633,307	\$ 2,831,198	\$ 4,309,001
Ending Fund Balance	\$ 8,832	\$ 110,635	\$ -	\$ -	\$ -
Change in Fund Balance	\$ (15,201)	\$ 101,803	\$ (8,831)	\$ -	\$ -

**WATER FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 3,679,299	\$ 5,287,918	\$ 5,287,918	\$ 4,979,194	\$ 3,598,141
<b>REVENUES</b>					
Utility Usage	\$ 8,108,747	\$ 8,400,071	\$ 8,719,392	\$ 9,492,080	\$ 9,966,684
Utility Usage - Recycled Water	-	112,581	49,495	50,980	50,980
Development Fees	43,066	20,000	39,387	30,000	30,000
Fees & Charges	23,881	-	984	-	-
Federal Grants	71,282	30,000	2,623	-	-
Unrestricted Interest	104,028	66,845	156,155	132,844	129,473
Restricted Interest	49,859	21,919	24,112	12,256	12,256
Other Revenues	51,652	10,000	50,579	35,000	35,000
Total Revenues	\$ 8,452,516	\$ 8,661,416	\$ 9,042,727	\$ 9,753,160	\$ 10,224,393
<b>EXPENSES</b>					
Wages	\$ 1,378,935	\$ 1,881,514	\$ 1,390,194	\$ 1,930,005	\$ 1,984,829
Overtime	114,709	110,400	117,400	120,400	120,400
Fringe Benefits	1,372,820	1,162,570	1,420,455	1,253,277	1,344,932
Personal Protective Equipment	13,197	8,500	14,000	14,000	14,000
Rentals and Leases	28	1,500	-	-	-
Meeting, Travel, and Training	13,488	12,500	15,000	15,000	15,000
License, Dues, Certs, Membrshps	8,742	6,600	10,316	10,000	10,000
Telecommunication & Data Services	31,853	29,000	32,895	34,000	34,000
Software Subscriptions & Licenses	-	-	-	68,308	71,316
Utility Services	327,739	386,731	332,060	400,000	444,000
Office Supplies	7,790	6,090	8,000	7,700	7,700
Printing	1,147	10,000	3,475	5,000	5,000
Noticing	266	2,500	-	2,300	2,300
Government Fees	46,652	44,500	44,939	44,900	44,900
Operational Expense	218,826	315,000	275,632	280,100	280,000
Contracted Services	192,573	80,000	106,100	349,363	116,400
Repairs and Maintenance	372,035	280,000	415,000	370,000	300,000
Bank Fees	79,875	68,451	95,128	104,641	115,105
Over/Short	174	-	-	-	-
Debt Service	775,251	784,515	784,515	632,022	517,391
Conservation & Energy Rebates	18,797	38,000	12,000	50,000	50,000
Legal	5,384	-	6,000	6,000	6,000
Land, Bldg, Vehicles and Equipment	63,736	34,240	-	46,000	-
Overhead Allocation	499,730	514,722	514,722	611,020	611,020
Information Services Service Fee	327,687	308,491	308,491	303,632	318,279
Building Maintenance Service Fee	128,695	144,800	144,800	176,576	256,145
Vehicle Service Fee	131,751	148,234	148,234	157,108	163,721
Vehicle Replacement Fee	182,871	182,871	182,871	228,468	228,468
Insurance	167,141	195,610	195,610	224,351	245,343
Staff Time Reimbursement	(84,045)	(126,198)	(55,000)	(123,310)	(128,562)
Transfers-Dry Creek WTP Upgrades-WA001	430,400	466,337	466,337	-	-
Transfers-UV treatment of Cryptosporidium at Fitch-WA002	-	-	-	-	1,250,000
Transfers-Brown Street Water Replacement-WA003	-	1,330,576	1,330,576	606,866	-
Transfers-University Street Water Replacement-WA005	-	128,258	128,258	-	-
Transfers-Grant St Water Improvement Project WA007	-	312,616	312,616	-	-
Transfers-Dry Creek Water Treatment Plant Upgrades-WA008	-	-	-	1,477,457	-
Transfers-Dry Creek Wells Capacity Improvements-WA009	-	-	-	1,456,416	-
Transfers-Front Street Water Main Casing-WA010	-	-	-	150,000	-
Transfers-Gauntlett Reservoir Liner Replacement-WA011	-	-	-	-	658,625
Transfers-Gauntlett Water Treatment Plant Membrane-WA012	-	-	-	-	301,662
Transfers-Gauntlett Well Field Pipeline Rehab-WA0XX	-	-	-	-	273,895
Transfers-McDonough Water Transmission Main -WA014	-	-	-	-	182,054
Transfers-Fitch Well Field Pipeline Rehab-WA015	-	-	-	-	125,000
Transfers-Healdsburg Ave Utility Replacement-SE004	-	397,727	397,727	122,613	-
Transfers- March Ave Reconstruction-ST013	-	193,100	193,100	-	-
Transfers- Sunset Dr. Stabilization & Pavement Repair-ST018	-	-	-	-	52,500
Total Expense	\$ 6,843,896	\$ 9,459,755	\$ 9,351,451	\$ 11,134,213	\$ 10,021,423
Ending Working Capital	\$ 5,287,918	\$ 4,489,579	\$ 4,979,194	\$ 3,598,141	\$ 3,801,111
Change in Working Capital	\$ 1,608,619	\$ (798,339)	\$ (308,724)	\$ (1,381,053)	\$ 202,970
<b>Components of Ending Working Capital</b>					
Operating Reserve	1,603,374	1,697,500	1,678,984	1,830,215	1,807,547
Rate Stabilization Reserve	-	-	-	1,000,000	1,000,000
Pension Stabilization	608,917	630,836	633,029	645,285	657,541
Unrestricted, Unreserved	3,075,627	2,161,243	2,667,181	122,641	336,024
Total	\$ 5,287,918	\$ 4,489,579	\$ 4,979,194	\$ 3,598,141	\$ 3,801,111

Reserve Policy:  
Ordinance 1240  
Operating Reserve - 25% of Operating Expenses  
Rate Stabilization Reserve - \$1,000,000

**WATER CAPITAL REPLACEMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 742,397	\$ 24,102	\$ 24,102	\$ -	\$ -
<b>REVENUES</b>					
State Grants	\$ 4,634,191	\$ 735,701	\$ 735,701	\$ -	\$ -
Federal Grants	61,690	1,453,150	1,453,150	-	-
Transfers in - Water Impact Fees Fund	38,490	1,222,339	1,222,339	166,403	-
Transfers in - Water Fund	430,400	2,828,614	2,828,614	3,813,352	2,791,236
<b>Total Revenues</b>	<b>\$ 5,164,771</b>	<b>\$ 6,239,805</b>	<b>\$ 6,239,805</b>	<b>\$ 3,979,755</b>	<b>\$ 2,791,236</b>
<b>EXPENSES</b>					
Transfers Out - Water Impact Fees Fund	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Dry Creek WTP Upgrades - WA001	513,291	466,337	466,337	-	-
Brown Street Water Replacement - WA003	6,851	1,334,997	1,334,997	606,866	-
Municipal Recycled Water Pipeline - WA004	4,252,031	735,701	735,701	-	-
University Street Water Replacement - WA005	-	128,258	128,258	-	-
Groundwater Supply Wells/ ASR - WA006	87,495	2,076,564	2,076,564	-	-
Grant Street Water Improv - WA007	-	312,616	312,616	-	-
Healdsburg Ave Utility Replacement - SE004	23,398	1,016,334	1,016,334	289,016	-
March Avenue Reconstruction - ST013	-	193,100	193,100	-	-
UV Treatment at Fitch - WA002	-	-	-	-	1,250,000
Dry Creek Water Treatment Plant Upgrades-WA008	-	-	-	1,477,457	-
Dry Creek Wells Capacity Improvements-WA009	-	-	-	1,456,416	-
Front Street Water Main Casing-WA010	-	-	-	150,000	-
Gauntlett Reservoir Liner Replacement-WA011	-	-	-	-	658,625
Gauntlett Water Treatment Plant Membrane-WA012	-	-	-	-	301,662
Gauntlett Well Field Pipeline Rehab-WA013	-	-	-	-	273,895
McDonough Water Main Replace-WA014	-	-	-	-	182,054
Fitch Well Field Pipeline Rehab-WA015	-	-	-	-	125,000
<b>Total Expenses</b>	<b>\$ 5,883,066</b>	<b>\$ 6,263,907</b>	<b>\$ 6,263,907</b>	<b>\$ 3,979,755</b>	<b>\$ 2,791,236</b>
Ending Working Capital	\$ 24,102	\$ -	\$ -	\$ -	\$ -
Change in Working Capital	\$ (718,294)	\$ (24,102)	\$ (24,102)	\$ -	\$ -

**WASTEWATER FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 3,872,730	\$ 5,335,507	\$ 5,335,507	\$ 5,701,938	\$ 4,938,774
<b>REVENUES</b>					
Utility Usage	\$ 9,379,050	\$ 10,633,477	\$ 10,633,477	\$ 12,228,499	\$ 12,839,923
Development Fees	43,195	35,000	39,387	35,000	35,000
Unrestricted Interest	223,481	53,765	173,081	146,948	143,330
Restricted Interest	60,045	26,396	29,038	14,759	14,759
Other Revenues	17,710	10,000	18,010	10,500	10,500
Total Revenues	\$ 9,723,480	\$ 10,758,638	\$ 10,892,993	\$ 12,435,706	\$ 13,043,512
<b>EXPENSES</b>					
Wages	\$ 1,448,044	\$ 1,961,801	\$ 1,446,180	\$ 2,050,236	\$ 2,109,288
Overtime	101,010	110,500	108,600	109,600	109,600
Fringe Benefits	1,524,205	1,292,130	1,583,785	1,408,693	1,511,891
Personal Protective Equipment	12,880	10,200	12,500	12,500	12,500
Rentals and Leases	3,827	1,500	500	-	-
Meeting, Travel, and Training	12,006	11,500	9,554	11,500	11,500
License, Dues, Certs, Membrshps	6,786	8,900	7,500	7,500	7,500
Telecommunication & Data Services	27,956	34,300	30,535	32,300	32,300
Software Subscriptions & Licenses	-	-	-	53,761	56,280
Utility Services	756,296	892,429	822,786	950,000	1,054,500
Office Supplies	5,508	5,600	5,100	5,100	5,100
Noticing	266	2,300	-	2,100	2,100
Government Fees	26,230	30,800	33,945	34,000	34,000
Operational Expense	350,064	575,000	575,016	630,000	630,000
Contracted Services	85,845	136,000	120,500	272,856	145,800
Repairs and Maintenance	247,488	184,000	322,000	300,000	300,000
Bank Fees	82,065	70,571	95,128	104,641	115,105
Bad Debt Expense	15,457	-	-	-	-
Debt Service	1,782,850	1,791,250	1,791,250	1,906,611	1,903,481
Legal	-	-	-	10,000	-
Land, Bldg, Vehicles and Equipment	235,216	310,000	331,699	279,140	94,000
Overhead Allocation	668,898	688,965	688,965	688,980	688,980
Information Services Service Fee	264,867	254,868	254,868	320,235	336,073
Building Maintenance Service Fee	84,408	84,642	84,642	127,865	211,506
Vehicle Service Fee	148,769	160,890	160,890	184,454	192,177
Vehicle Replacement Fee	182,871	182,871	182,871	279,218	269,218
Insurance	273,575	322,736	322,736	354,636	380,290
Staff Time Reimbursement	(86,683)	(130,338)	(55,000)	(127,372)	(132,803)
Transfers-Healdsburg Ave Utility Replacement-SE004	-	-	-	114,397	-
Transfers-Orchard Lift Station Reconstruction-SE005	-	164,668	164,668	-	-
Transfers-Magnolia LS Rehabilitation-SE006	-	216,332	216,332	-	-
Transfers-Healdsburg Ave Sewer Replacement-SE007	-	-	-	2,007,053	-
Transfers-Hudson to Ward Sewer Improvements-SE008	-	-	-	462,000	-
Transfers-Heron Lift Station-SE010	-	-	-	-	1,592,805
Transfers-I&I Investigation and Repairs-SE011	-	-	-	-	1,579,343
Transfers-WRF Filtrate Gallery Valves-SE012	-	-	-	-	70,000
Transfers-Brown Street Sewer Replacement-WA003	-	1,080,754	1,080,754	606,866	-
Transfers-University Street Sewer Replacement-WA005	-	128,258	128,258	-	-
Transfers-University Street Sewer Replacement-WA005	-	-	-	-	45,513
Total Expense	\$ 8,260,703	\$ 10,583,427	\$ 10,526,562	\$ 13,198,870	\$ 13,368,047
Ending Working Capital	\$ 5,335,507	\$ 5,510,718	\$ 5,701,938	\$ 4,938,774	\$ 4,614,239
Change in Working Capital	\$ 1,462,778	\$ 175,211	\$ 366,431	\$ (763,164)	\$ (324,535)
<b>Components of Ending Working Capital</b>					
Operating Reserve	2,006,372	2,170,854	2,151,213	2,432,354	2,496,597
Rate Stabilization Reserve	-	-	-	1,000,000	1,000,000
Pension Stabilization	733,308	759,704	762,346	777,105	791,864
Unrestricted, Unreserved	2,595,827	2,580,160	2,788,379	729,315	325,778
Total	\$ 5,335,507	\$ 5,510,718	\$ 5,701,938	\$ 4,938,774	\$ 4,614,239

Reserve Policy:  
Ordinance 1240  
Operating Reserve - 25% of Operating Expenses

**DRAINAGE FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ (89,559)	\$ (42,318)	\$ (42,318)	\$ (69,367)	\$ (220,312)
<b>REVENUES</b>					
Utility Usage	\$ 812,344	\$ 760,000	\$ 735,260	\$ 760,000	\$ 760,000
Development Fees	21,861	-	19,691	15,000	15,000
Restricted Interest	13,052	5,737	7,100	3,208	3,208
Other Revenues	3,170	-	1,125	1,000	1,000
Total Revenues	\$ 850,426	\$ 765,737	\$ 763,176	\$ 779,208	\$ 779,208
<b>EXPENSES</b>					
Wages	\$ 225,974	\$ 324,194	\$ 229,526	\$ 350,394	\$ 366,796
Overtime	11,245	12,700	13,600	12,700	12,700
Fringe Benefits	203,410	170,529	218,913	187,432	202,788
Personal Protective Equipment	2,884	2,500	3,000	3,000	3,000
Rentals and Leases	895	-	-	-	-
Meeting, Travel, and Training	1,263	4,700	1,300	2,000	2,000
License, Dues, Certs, Membrshps	711	700	700	700	700
Telecommunication & Data Services	1,854	800	1,616	2,000	2,000
Software Subscriptions & Licenses	-	-	-	18,750	19,850
Utility Services	1,382	1,280	1,474	1,640	1,830
Office Supplies	230	200	200	200	200
Government Fees	16,748	20,000	16,700	17,000	17,000
Operational Expense	12,073	17,000	6,150	17,000	17,000
Contracted Services	32,590	66,000	47,000	50,000	100,000
Repairs and Maintenance	89,329	63,000	60,000	67,000	67,000
Overhead Allocation	101,109	104,142	104,142	127,949	127,949
Information Services Service Fee	62,530	61,753	61,753	56,601	59,854
Vehicle Service Fee	32,395	15,879	15,879	16,786	16,102
Insurance	16,011	18,272	18,272	22,782	26,167
Staff Time Reimbursement	(11,714)	(17,929)	(10,000)	(23,781)	(24,834)
Transfers-Cabernet Road Culvert Replacement-DR00	741	-	-	-	-
Total Expenses	\$ 803,186	\$ 865,720	\$ 790,225	\$ 930,153	\$ 1,018,102
Ending Working Capital	\$ (42,318)	\$ (142,301)	\$ (69,367)	\$ (220,312)	\$ (459,206)
Change in Working Capital	\$ 47,241	\$ (99,983)	\$ (27,049)	\$ (150,945)	\$ (238,894)

**WASTEWATER AND DRAINAGE CAPITAL REPLACEMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 1,491,662	\$ 1,078,532	\$ 1,078,532	\$ -	\$ -
<b>REVENUES</b>					
Other Revenues	\$ 113,313	\$ 113,313	\$ 113,313	\$ 113,313	\$ 113,313
Transfers in - Measure T	317,066	-	-	400,000	200,000
Transfers in - Wastewater Impact Fee Fund	8,457	403,518	403,518	1,026,855	-
Transfers in - Wastewater Fund	-	1,590,012	1,590,012	3,190,316	3,287,661
Transfers in - Drainage Fund	741	-	-	-	-
Transfers in - Drainage Impact Fee Fund	19,029	954,340	954,340	345,226	-
Total Revenues	\$ 458,605	\$ 3,061,183	\$ 3,061,183	\$ 5,075,710	\$ 3,600,974
<b>EXPENSES</b>					
Transfers Out - Wastewater Impact Fees Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Brown Street Sewer Replacement - WA003	6,851	1,334,997	1,334,997	606,866	-
University St Sewer & Water Repl - WA005	-	128,258	128,258	-	-
McDonough Water Transmission Main Replacement-WA0X	-	-	-	-	-
Healdsburg Ave Utility Replacement - SE004	47,078	2,107,146	2,107,146	586,791	-
Orchard Lift Station Reconstruction - SE005	-	277,981	277,981	-	-
Magnolia LS Structure Rehab - SE006	-	216,332	216,332	-	-
Healdsburg Ave Sewer Replacement-SE007	-	-	-	2,007,053	-
Hudson St to Ward St Sewer Replace-SE008	-	-	-	1,050,000	-
Grove St & Vine St Trunk Main Replacement -SE009	-	-	-	325,000	-
Heron Lift Station Relocation-SE010	-	-	-	-	1,706,118
Inflow and Infiltration Investigation & Repairs -SE011	-	-	-	-	1,579,343
WRF Filtrate Gallery Valves-SE012	-	-	-	-	70,000
McDonough Water Main Replace-WA014	-	-	-	-	45,513
Cabernet Road Culvert Replacement - DR002	317,806	-	-	-	-
Powell Avenue Catch Basin Rep. - DR003	-	75,000	75,000	-	-
Willow Glen Court Storm Drain Repair-DR004	-	-	-	325,000	-
Foss Creek Storm Drain Improvements-DR005	-	-	-	100,000	-
Grant Ave Storm Drain Repair-DR006	-	-	-	75,000	-
Trash Capture Implementation Phase 1-DR007	-	-	-	-	100,000
Foss Creek Sediment Removal at North St-DR008	-	-	-	-	50,000
Bridal Path Drainage Improvements-DR009	-	-	-	-	50,000
Total Expenses	\$ 871,736	\$ 4,139,715	\$ 4,139,715	\$ 5,075,710	\$ 3,600,974
Ending Working Capital	\$ 1,078,532	\$ -	\$ -	\$ -	\$ -
Change in Working Capital	\$ (413,131)	\$ (1,078,532)	\$ (1,078,532)	\$ -	\$ -

**ELECTRIC FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 15,616,275	\$ 20,268,827	\$ 20,268,827	\$ 22,485,737	\$ 24,641,215
<b>REVENUES</b>					
Utility Usage	\$ 17,380,951	\$ 17,352,755	\$ 18,576,150	\$ 19,876,481	\$ 19,876,481
Pole Contacts	11,194	90,000	-	-	-
Development Fees	7,540	-	17,322	7,875	7,875
Fees & Charges	80,528	-	12,272	5,000	5,000
Unrestricted Interest	772,140	176,718	506,243	429,859	419,258
Restricted Interest	85,754	37,698	46,655	21,079	21,079
Utility Service Discounts	107,717	108,900	117,273	125,500	138,050
Other Utility Customer Fees	14,261	-	12,534	5,000	5,000
Other Revenues	1,740,032	-	1,943,905	40,000	40,000
Total Revenues	\$ 20,200,118	\$ 17,766,071	\$ 21,232,354	\$ 20,510,794	\$ 20,512,743
<b>EXPENSES</b>					
Wages	\$ 1,508,203	\$ 2,168,092	\$ 1,730,519	\$ 2,354,941	\$ 2,514,960
Overtime	113,032	114,100	174,794	143,900	148,900
Fringe Benefits	1,561,265	1,326,805	1,616,918	1,394,259	1,511,768
Personal Protective Equipment	17,038	23,100	17,005	23,100	23,100
Part Time Wages	13,104	-	-	-	-
Rentals and Leases	-	10,000	-	10,000	10,000
Meeting, Travel, and Training	23,487	28,160	1,890	28,160	28,160
License, Dues, Certs, Membrshps	5,576	25,600	20,086	25,600	25,600
Telecommunication & Data Services	15,546	19,530	14,238	15,700	15,700
Software Subscriptions & Licenses	-	-	-	67,750	71,000
Utility Services	29,125	31,729	28,111	33,700	37,410
Office Supplies	3,245	2,000	1,884	2,000	2,000
Printing	3,937	6,800	2,339	6,800	6,800
Government Fees	1,744	2,200	1,766	2,200	2,400
Operational Expense	63,099	73,500	8,203,346	9,306,961	9,489,257
Contracted Services	302,973	544,540	366,466	487,000	537,000
Repairs and Maintenance	58,823	27,500	11,491	27,500	27,500
Meters	124,611	144,060	149,388	433,360	433,360
Electric Power Purchase	9,133,910	9,482,252	-	-	-
Electric Overhead General Capital	89,438	149,500	37,895	149,500	149,500
Electric Underground General Capital	16,355	182,000	100,754	182,000	182,000
Bank Fees	79,875	68,451	95,128	99,884	104,879
Over/Short	1,234	-	(3,077)	-	-
Debt Service	122,619	107,778	107,778	122,918	122,918
Solar Rebates	52,471	60,000	-	-	-
Overhead Allocation	1,066,831	1,098,836	1,098,836	1,004,080	1,004,080
Information Services Service Fee	273,978	308,075	308,075	282,199	297,067
Building Maintenance Service Fee	94,826	115,610	115,610	157,299	150,857
Vehicle Service Fee	157,054	144,840	144,840	181,032	188,763
Vehicle Replacement Fee	343,483	343,483	343,483	371,297	371,297
Insurance	178,196	209,572	209,572	236,216	256,682
Staff Time Reimbursement	(137,332)	(489,748)	(139,786)	-	-
Transfers-General Capital Funding	186,437	186,437	186,437	189,020	189,020
Transfers-Underground Grove Street-EL005	1,587	1,871,787	-	-	-
Transfers-Underground Healdsburg Ave-EL008	20,061	4,069,655	4,069,655	-	-
Transfers-Install Backtie South Healdsburg-EL010	-	-	-	459,091	-
Transfers-Reconductor Grove St/North Dry Ck-EL011	-	-	-	157,850	-
Transfers-Badger Substation Bank Replace-EL012	-	-	-	-	1,405,512
Transfers-Grove Street Neighborhood - ST007	-	-	-	400,000	-
Total Expense	\$ 15,547,566	\$ 22,456,244	\$ 19,015,443	\$ 18,355,317	\$ 19,307,490
Ending Working Capital	\$ 20,268,827	\$ 15,578,654	\$ 22,485,737	\$ 24,641,215	\$ 25,846,468
Change in Working Capital	\$ 4,652,552	\$ (4,690,173)	\$ 2,216,910	\$ 2,155,477	\$ 1,205,253
<b>Components of Ending Working Capital</b>					
Operating Reserve Policy	7,669,741	8,164,183	7,379,676	8,574,678	8,856,479
Capital Reserve Policy	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Pension Stabilization	1,047,292	1,084,990	1,131,644	1,152,723	1,173,802
Remaining Working Capital	7,551,794	2,329,481	9,974,418	10,913,814	11,816,186
Total	\$ 20,268,827	\$ 15,578,654	\$ 22,485,737	\$ 24,641,215	\$ 25,846,468

Reserve Policy:  
Resolution 2019-112  
Operating Reserve - 50% Operating Expenses  
Capital Reserve - \$4,000,000

**ELECTRIC CAPITAL REPLACEMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 198,291	\$ 194,271	\$ 194,271	\$ 263,596	\$ -
<b>REVENUES</b>					
Federal Grants	\$ -	\$ 1,087,500	\$ -	\$ -	\$ -
Other Revenues	334,096	1,031,389	1,031,389	113,313	113,313
Transfers in - Electric Fund	21,647	5,941,442	4,069,655	616,941	1,405,512
Transfers in - Electric Public Benefit Fund	298,147	90,265	90,265	-	-
Transfers in - Electric Cap and Trade Fund	-	-	-	883,333	-
<b>Total Revenues</b>	<b>\$ 653,890</b>	<b>\$ 8,150,596</b>	<b>\$ 5,191,309</b>	<b>\$ 1,613,587</b>	<b>\$ 1,518,825</b>
<b>EXPENSES</b>					
Public EV Charging Stations - EL002	\$ 298,147	\$ 90,265	\$ 90,265	\$ -	\$ -
Underground Grove Street - EL005	114,900	1,985,100	48,008	-	-
Badger Seismic Retrofit - EL006	-	1,087,500	-	-	-
Underground Healdsburg Ave - EL008	20,061	4,066,413	4,066,413	-	-
Public Electric Vehicle Charging Stations-EL009	-	-	-	883,333	-
Install Backtie for South Healdsburg-EL010	-	-	-	836,000	-
Reconductor Grove Street North of Dry Creek-EL011	-	-	-	157,850	-
Badger Substation Bank Replacement-EL012	-	-	-	-	1,518,825
Mill District Development - ER001	89,280	75,000	75,000	-	-
155 Dry Creek Affordable Housing - ER003	1,535	232,941	232,941	-	-
Freebird Affordable Housing - ER004	10,902	269,365	269,365	-	-
ENSO/North Village Development - ER005	81,903	-	-	-	-
3 Healdsburg Avenue Apartments - ER007	8,859	164,093	164,093	-	-
Williams Selyem Winery - ER008	12,787	-	-	-	-
Montage Resorts Events Building - ER009	447	-	-	-	-
North Village, Parcel 4 - ER010	4,073	40,290	40,290	-	-
Wayfarer Vineyards Upgrades - ER011	6,996	-	-	-	-
Foss Ck Prop. Mill Svcs Changes - ER012	2,318	8,912	8,912	-	-
Ward St Commons - ER014	2,972	36,367	36,367	-	-
Splash Car Wash - ER015	2,729	39,277	39,277	-	-
Boys & Girls Club - ER016	-	51,053	51,053	-	-
<b>Total Expenses</b>	<b>\$ 657,909</b>	<b>\$ 8,146,577</b>	<b>\$ 5,121,985</b>	<b>\$ 1,877,183</b>	<b>\$ 1,518,825</b>
Ending Working Capital	\$ 194,271	\$ 198,290	\$ 263,596	\$ -	\$ -
Change in Working Capital	\$ (4,019)	\$ 4,019	\$ 69,324	\$ (263,596)	\$ -

**ELECTRIC PUBLIC BENEFIT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 1,623,041	\$ 1,661,785	\$ 1,661,785	\$ 1,901,393	\$ 1,886,530
<b>REVENUES</b>					
Utility Usage	\$ 493,579	\$ 441,764	\$ 519,728	\$ 556,109	\$ 556,109
Interest Income	112,928	98,959	64,843	55,035	53,687
Total Revenues	\$ 606,507	\$ 540,723	\$ 584,571	\$ 611,144	\$ 609,796
<b>EXPENSE</b>					
Wages	\$ 48,825	\$ 60,344	\$ 50,045	\$ 62,381	\$ 64,523
Overtime	374	1,800	1,000	1,000	1,000
Fringe Benefits	50,067	43,564	55,092	49,068	53,031
Meeting, Travel, and Training	142	2,000	1,745	2,000	2,000
Software Subscriptions & Licenses	-	-	-	105,315	107,479
Printing	400	8,000	6,000	8,600	8,600
Operational Expense	-	4,000	-	2,000	2,000
Contracted Services	14,296	34,600	20,030	163,801	28,400
Low Income Assistance	107,717	120,000	117,273	125,500	138,050
Conservation & Energy Rebates	-	150,000	-	100,000	100,000
Green House Gas Reduction Measures	44,800	-	-	2,200	-
Insurance	3,058	3,514	3,514	4,142	4,758
Transfers out - Electric Vehicle Charging Stations - EL002	298,147	90,265	90,265	-	-
Total Expense	\$ 567,762	\$ 518,087	\$ 344,964	\$ 626,007	\$ 509,841
Ending Working Capital	\$ 1,661,785	\$ 1,684,421	\$ 1,901,393	\$ 1,886,530	\$ 1,986,485
Change in Working Capital	\$ 38,745	\$ 22,636	\$ 239,607	\$ (14,863)	\$ 99,955

**ELECTRIC CAP AND TRADE FUND  
FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 2,830,448	\$ 3,276,316	\$ 3,276,316	\$ 4,280,562	\$ 3,261,956
<b>REVENUES</b>					
Interest Income	\$ 170,677	\$ -	\$ 128,136	\$ 108,615	\$ 106,007
Federal Grants	68	-	-	500	-
Other Revenues	114,685	100,000	992,808	300,813	312,813
Cap & Trade Proceeds	616,086	500,000	533,662	500,000	500,000
Total Revenues	\$ 901,516	\$ 600,000	\$ 1,654,606	\$ 909,928	\$ 918,820
<b>EXPENSE</b>					
Wages	\$ 34,147	\$ 38,248	\$ 34,572	\$ 39,955	\$ 41,328
Fringe Benefits	19,016	14,043	19,696	14,929	16,186
Meeting, Travel, and Training	682	1,000	1,824	1,000	1,000
Printing	4,361	8,000	3,849	8,000	8,000
Operational Expense	4,723	1,000	46,980	27,262	27,262
Contracted Services	44,850	57,500	55,979	133,400	110,400
Conservation & Energy Rebates	185,027	250,000	234,350	300,000	295,000
Green House Gas Reduction Measures	160,661	357,385	250,000	517,170	559,913
Insurance	1,835	2,109	2,109	2,485	2,855
Staff Time Reimbursement	(72)	-	-	-	-
Transfers out - Electric Capital Replacement Fund	-	-	-	883,333	-
Total Expense	\$ 455,649	\$ 729,285	\$ 650,360	\$ 1,928,534	\$ 1,062,944
Ending Working Capital	3,276,316	3,147,031	4,280,562	3,261,956	3,117,832
Change in Working Capital	445,867.40	\$ (129,285)	\$ 1,004,246	\$ (1,018,606)	\$ (144,124)

**AIRPORT FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 342,306	\$ 405,913	\$ 405,913	\$ 228,728	\$ 66,062
<b><u>REVENUES</u></b>					
Fuel Sales	\$ 124,972	\$ 154,500	\$ 112,413	\$ 125,000	\$ 125,000
Airport Hanger Leases	149,441	154,566	146,178	152,490	155,540
Aircraft Tiedowns	1,563	1,519	2,270	3,473	3,542
Airport Building Concessions	44,041	45,203	44,449	43,507	44,377
Airport Ground Leases	65,649	66,728	66,483	67,812	69,168
Charges for Services	779	570	1,135	1,158	1,181
Interest Income	24,240	4,087	18,588	15,797	15,402
Development Fees	6,973	-	6,548	-	-
Other Revenues	160	100	260	100	100
Total Revenues	\$ 417,913	\$ 427,273	\$ 398,373	\$ 409,337	\$ 414,310
<b><u>EXPENSES</u></b>					
Wages	\$ 11,877	\$ 14,871	\$ 12,635	\$ 17,249	\$ 17,853
Overtime	924	200	1,481	200	204
Fringe Benefits	9,720	6,315	8,768	6,696	7,226
Rentals and Leases	-	1,000	-	-	-
Telecommunication & Data Services	2,427	2,500	2,307	2,500	2,500
Utility Services	13,401	13,250	10,484	13,250	14,710
Office Supplies	-	250	50	50	50
Government Fees	5,878	3,000	5,600	5,900	6,000
Operational Expense	84,450	165,900	110,000	120,000	135,000
Contracted Services	129,772	125,000	132,000	130,000	135,000
Repairs and Maintenance	46,008	75,000	60,000	75,000	50,000
Overhead Allocation	23,070	23,762	23,762	20,407	20,407
Insurance	31,032	27,019	27,019	29,113	30,087
Staff Time Reimbursement	(5,469)	(9,649)	(4,856)	(15,656)	(16,353)
Transfers out - Airport Taxiways A2, A3 & A5 - AP002	1,215	-	-	-	-
Transfers out - Airport Runway Pavement Rehab - AP004	-	11,220	11,220	167,294	-
Transfers out - Airport Taxiways A (East) and A1 - AP005	-	80,088	80,088	-	-
Transfers out - Airport Roof Replacement - AP007	-	95,000	95,000	-	-
Transfers out- Airport Taxiways Reconfiguration Phase 2-AP008	-	-	-	-	42,212
Total Expenses	\$ 354,305	\$ 634,726	\$ 575,559	\$ 572,003	\$ 444,896
Ending Working Capital	\$ 405,913	\$ 198,460	\$ 228,728	\$ 66,062	\$ 35,476
Change in Working Capital	\$ 63,607	\$ (207,453)	\$ (177,186)	\$ (162,666)	\$ (30,586)

**AIRPORT CAPITAL REPLACEMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 103,673	\$ 40,695	\$ 40,695	\$ -	\$ -
<b><u>REVENUES</u></b>					
Federal Grant - FAA	\$ -	\$ 756,467	\$ 756,467	\$ 2,615,400	\$ 690,750
State Grants	(1,215)	9,887	9,887	123,306	34,538
Transfers in - Airport Fund	1,215	145,613	145,613	167,294	42,212
Total Revenues	\$ -	\$ 911,967	\$ 911,967	\$ 2,906,000	\$ 767,500
<b><u>EXPENSES</u></b>					
Airport Runway Pavement Rehab - AP004	-	204,000	204,000	2,906,000	-
Airport Taxiways A (East) and A1 - AP005	62,979	653,662	653,662	-	-
Airport Roof Replacement Project - AP007	-	95,000	95,000	-	-
Airport Taxiways Reconfigure Phase 2-AP008	-	-	-	-	767,500
Total Expenses	\$ 62,979	\$ 952,662	\$ 952,662	\$ 2,906,000	\$ 767,500
Ending Working Capital	\$ 40,695	\$ -	\$ -	\$ -	\$ -
Change in Working Capital	\$ (62,979)	\$ (40,695)	\$ (40,695)	\$ -	\$ -

**SONOMA COUNTY PARKS IMPROVEMENT FUND (COUNTY MEASURE M)  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 156,793	\$ 335,540	\$ 335,540	\$ 43,270	\$ 214,140
<b><u>REVENUES</u></b>					
Sales Tax - Measure M	\$ 164,420	\$ 160,000	\$ 164,862	\$ 160,000	\$ 160,000
Interest Income	14,327	6,547	12,824	10,870	10,609
Total Revenues	\$ 178,747	\$ 166,547	\$ 177,686	\$ 170,870	\$ 170,609
<b><u>EXPENDITURES</u></b>					
Transfers out - Badger Park Redevelopment - CS002	\$ -	\$ 469,956	\$ 469,956	\$ -	\$ -
Total Expenditures	\$ -	\$ 469,956	\$ 469,956	\$ -	\$ -
Ending Fund Balance	\$ 335,540	\$ 32,131	\$ 43,270	\$ 214,140	\$ 384,749
Change in Fund Balance	\$ 178,747	\$ (303,409)	\$ (292,270)	\$ 170,870	\$ 170,609

**PARK DEDICATION FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 1,050,880	\$ 1,027,366	\$ 1,027,366	\$ 94,746	\$ 118,593
<b>REVENUES</b>					
Interest Income	\$ 61,815	\$ 26,862	\$ 28,043	\$ 23,847	\$ 23,245
Total Revenues	\$ 61,815	\$ 26,862	\$ 28,043	\$ 23,847	\$ 23,245
<b>EXPENDITURES</b>					
Transfers out - Badger Park Redevelopment - CS002	\$ 10,114	\$ 435,886	\$ 435,886	\$ -	\$ -
Transfers out - Pavilion at 3 North Street - CS004	75,215	524,777	524,777	-	-
Total Expenditures	\$ 85,329	\$ 960,663	\$ 960,663	\$ -	\$ -
Ending Fund Balance	<u>\$ 1,027,366</u>	<u>\$ 93,565</u>	<u>\$ 94,746</u>	<u>\$ 118,593</u>	<u>\$ 141,838</u>
Change in Fund Balance	\$ (23,514)	\$ (933,801)	\$ (932,620)	\$ 23,847	\$ 23,245

**COMMUNITY SERVICES CAPITAL PROJECTS FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 569,049	\$ 569,050	\$ 569,050	\$ -	\$ -
<b>REVENUES</b>					
State Grants	\$ -	\$ 3,500,000	\$ 3,500,000	\$ 409,894	\$ -
Developer Funding	6,001,989	6,143,763	6,143,763	-	-
Intergovernmental Revenue	-	500,000	500,000	-	-
Transfers in - Measure M Parks Fund	-	469,956	469,956	-	-
Transfers in - Park Dedication Fund	85,329	960,663	960,663	-	-
Transfers in - Community Service Fund	44,177	1,160,265	1,160,265	-	-
Transfers in - Parking Development Impact Fees F	-	410,000	410,000	-	-
Transfers in - Park Development Fees	-	442,663	442,663	-	-
Total Revenues	\$ 6,131,496	\$ 13,587,310	\$ 13,587,310	\$ 409,894	\$ -
<b>EXPENDITURES</b>					
Fitch Mountain Park - CS001	\$ 44,177	\$ -	\$ -	\$ -	\$ -
Badger Park Redevelopment - CS002	10,114	2,205,842	2,205,842	-	-
Saggio Hills Healdsburg Park - CS003	263,515	7,367,960	7,367,960	409,894	-
Pavilion at 3 North Street - CS004	5,813,689	2,582,558	2,582,558	-	-
CC Resilience Hub Improvements - CS006	-	500,000	500,000	-	-
Villa Chanticleer Modernization - CS007	-	1,500,000	1,500,000	-	-
Total Expenditures	\$ 6,131,495	\$ 14,156,360	\$ 14,156,360	\$ 409,894	\$ -
Ending Fund Balance	\$ 569,050	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 1	\$ (569,050)	\$ (569,050)	\$ -	\$ -

**COMMUNITY SERVICES FUND  
FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 4,104,198	\$ 4,568,208	\$ 4,568,208	\$ 3,577,554	\$ 3,743,765
<b>REVENUES</b>					
Transient Occupancy Tax	\$ 7,037,320	\$ 7,436,796	\$ 7,436,796	\$ 7,659,900	\$ 7,889,697
Program Revenue	355,280	396,500	347,524	345,000	302,000
Intergovernmental Revenue	308,917	220,000	433,900	350,000	350,000
Facility and Field Rents	58,990	71,850	78,541	69,839	59,220
School District Field Maintenance	42,911	49,500	39,824	42,000	44,100
Special Events	54,710	75,000	60,000	60,000	63,000
Event Permits	43,612	20,000	35,000	30,000	30,000
Program Sponsorships	54,632	50,500	41,000	50,000	50,000
Admission and Passes	28,769	28,000	27,000	28,000	15,000
Advertising	465	-	640	-	-
Unrestricted Interest	533,440	208,817	237,076	304,310	296,902
Restricted Interest	42,691	18,768	27,032	10,494	10,494
Contributions & Donations	41,420	5,500	9,475	1,000	1,000
Fees & Charges	17,455	2,500	13,411	-	-
Other Revenues	26,982	36,170	57,636	96,989	48,519
<b>Total Revenues</b>	<b>\$ 8,647,594</b>	<b>\$ 8,619,901</b>	<b>\$ 8,844,855</b>	<b>\$ 9,047,532</b>	<b>\$ 9,159,932</b>
<b>EXPENDITURES</b>					
Wages	\$ 1,421,930	\$ 1,794,774	\$ 1,522,682	\$ 1,845,188	\$ 1,918,410
Overtime	20,286	25,050	32,764	23,700	23,700
Fringe Benefits	1,384,248	1,004,686	1,419,293	1,146,592	1,239,160
Personal Protective Equipment	8,368	7,750	7,490	8,000	8,200
Part Time Wages	940,989	882,000	1,017,595	1,058,000	995,250
Meeting, Travel, and Training	26,067	34,200	19,257	36,500	39,000
License, Dues, Certs, Membrshps	3,743	3,250	3,565	3,750	3,750
Telecommunication & Data Services	17,141	15,500	17,307	57,250	57,250
Software Subscriptions & Licenses	-	-	-	16,500	16,500
Utility Services	357,433	421,666	409,241	468,500	520,040
Office Supplies	17,664	17,000	17,200	18,350	17,850
Printing	4,114	25,500	5,917	13,050	11,550
Government Fees	1,224	323	688	694	694
Operational Expense	303,999	482,000	571,022	441,056	441,106
Contracted Services	780,703	824,500	747,914	707,016	714,407
Repairs and Maintenance	132,799	98,000	84,882	55,500	55,500
Support of Local Organizations	20,000	20,000	20,000	122,500	155,000
Overhead Allocation	897,095	977,008	977,008	928,683	928,683
Information Services Service Fee	627,894	562,305	470,620	654,759	695,008
Building Maintenance Service Fee	529,606	593,052	601,461	376,661	317,366
Vehicle Service Fee	102,395	109,898	114,822	110,111	114,775
Vehicle Replacement Fee	50,000	50,000	50,000	112,343	112,343
Insurance	369,063	431,672	431,672	522,874	576,630
Transfers out - Debt Fund - RDA Loan	107,778	107,778	107,778	107,778	107,778
Transfers out - LLAD Community Benefit Contributions	14,869	19,397	19,397	17,166	17,166
Transfers out - Fitch Mountain Park - CS001	44,177	-	-	-	-
Transfers out - Pavilion at 3 North Street - CS004	-	1,160,265	1,160,265	-	-
<b>Total Expenditures</b>	<b>\$ 8,183,584</b>	<b>\$ 9,667,574</b>	<b>\$ 9,835,508</b>	<b>\$ 8,881,321</b>	<b>\$ 9,115,916</b>
Ending Fund Balance	\$ 4,568,208	\$ 3,520,535	\$ 3,577,554	\$ 3,743,765	\$ 3,787,781
Change in Fund Balance	\$ 464,010	\$ (1,047,673)	\$ (990,654)	\$ 166,211	\$ 44,016
<b>Components of Ending Fund Balance</b>					
Operating Reserve	2,441,822	2,552,193	2,602,573	2,664,396	2,734,775
Pension Stabilization	527,987	546,755	555,019	565,512	576,006
Unrestricted, Unreserved	1,598,398	421,587	419,962	513,857	477,001
<b>Total</b>	<b>\$ 4,568,208</b>	<b>\$ 3,520,535</b>	<b>\$ 3,577,554</b>	<b>\$ 3,743,765</b>	<b>\$ 3,787,781</b>

Reserve Policy:  
Resolution No. 55-2016  
30% Annual Operating Expenditures

**INSURANCE AND BENEFITS FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 980,513	\$ 866,850	\$ 866,850	\$ 770,696	\$ 770,696
<b><u>REVENUES</u></b>					
Charges for Services	\$ 1,733,766	\$ 2,027,093	\$ 2,027,093	\$ 2,322,216	\$ 2,559,563
Total Revenues	\$ 1,733,766	\$ 2,027,093	\$ 2,027,093	\$ 2,322,216	\$ 2,559,563
<b><u>EXPENSES</u></b>					
Insurance	\$ 1,847,430	\$ 2,027,093	\$ 2,123,246	\$ 2,322,216	\$ 2,559,563
Total Expense	\$ 1,847,430	\$ 2,027,093	\$ 2,123,246	\$ 2,322,216	\$ 2,559,563
Ending Working Capital	\$ 866,850	\$ 866,850	\$ 770,696	\$ 770,696	\$ 770,696
Change in Working Capital	\$ (113,664)	\$ -	\$ (96,153)	\$ -	\$ -

**VEHICLE SERVICES FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 58,847	\$ 88,209	\$ 88,209	\$ 242,285	\$ 246,731
<b>REVENUES</b>					
Service, Maintenance & Replacement Fees	\$ 1,089,292	\$ 1,105,033	\$ 1,105,033	\$ 1,175,940	\$ 1,223,464
Interest income	7,205	-	5,235	4,446	4,336
Other Revenues	7,542	-	-	-	-
Total Revenues	\$ 1,104,038	\$ 1,105,033	\$ 1,110,268	\$ 1,180,386	\$ 1,227,800
<b>EXPENSES</b>					
Wages	\$ 249,977	\$ 321,472	\$ 227,982	\$ 329,819	\$ 346,302
Overtime	(950)	-	-	-	-
Fringe Benefits	226,886	170,779	225,384	187,221	200,381
Personal Protective Equipment	4,449	3,186	2,297	4,250	4,377
Meeting, Travel, and Training	193	5,150	-	5,000	5,150
License, Dues, Certs, Membrshps	-	275	-	275	275
Telecommunication & Data Services	1,356	1,437	928	1,458	1,502
Software Subscriptions & Licenses	-	-	-	9,250	9,750
Utility Services	12,777	11,474	9,865	15,750	18,000
Office Supplies	-	52	-	50	52
Government Fees	3,246	2,575	2,345	2,500	2,575
Operational Expense	292,113	337,098	211,027	316,241	324,399
Contracted Services	57,259	87,552	60,533	71,893	74,048
Repairs and Maintenance	13	1,030	-	1,004	1,035
Overhead Allocation	153,670	158,280	153,670	118,523	118,523
Information Services Service Fee	57,788	46,261	46,261	61,267	63,383
Insurance	15,900	18,272	15,900	21,539	24,739
Total Expense	\$ 1,074,677	\$ 1,164,893	\$ 956,192	\$ 1,175,940	\$ 1,223,464
Ending Working Capital	\$ 88,209	\$ 28,349	\$ 242,285	\$ 246,731	\$ 251,067
Change in Working Capital	\$ 29,361	\$ (59,860)	\$ 154,076	\$ 4,446	\$ 4,336

**INFORMATION SERVICES FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 1,617,325	\$ 1,473,413	\$ 1,473,413	\$ 483,278	\$ 515,617
<b>REVENUES</b>					
Service, Maintenance & Replacement Fees	\$ 3,402,160	\$ 3,127,397	\$ 3,127,397	\$ 3,566,231	\$ 3,721,650
Interest Income	95,926	-	38,108	32,394	31,582
Other Revenues	450	-	-	-	-
Total Revenues	\$ 3,498,536	\$ 3,127,397	\$ 3,165,505	\$ 3,598,625	\$ 3,753,232
<b>EXPENSES</b>					
Wages	\$ 430,953	\$ 544,570	\$ 434,827	\$ 568,225	\$ 589,926
Overtime	77,710	77,750	98,136	86,272	86,217
Fringe Benefits	371,314	269,324	389,267	300,932	323,994
Personal Protective Equipment	-	300	-	300	300
Part Time Wages	41,773	50,000	50,128	82,992	82,992
Rentals and Leases	42,368	835,755	778,445	815,862	786,023
Meeting, Travel, and Training	1,191	20,000	7,061	19,960	15,000
License, Dues, Certs, Membrshps	-	1,500	2,995	1,200	1,200
Telecommunication & Data Services	153,532	186,227	170,227	73,614	74,406
Software Subscriptions & Licenses	-	-	-	668,578	882,622
Operational Expense	104,480	181,194	191,945	127,903	97,071
Contracted Services	1,962,460	1,606,370	1,658,101	528,687	444,787
Debt Service	7,021	-	-	-	-
Land, Bldg, Vehicles and Equipment	189,257	166,964	170,643	-	40,000
Overhead Allocation	230,241	237,148	177,861	214,522	214,522
Insurance	30,149	34,647	25,985	40,261	46,244
Total Expense	\$ 3,642,448	\$ 4,211,749	\$ 4,155,639	\$ 3,566,286	\$ 3,721,650
Ending Working Capital	\$ 1,473,413	\$ 389,061	\$ 483,278	\$ 515,617	\$ 547,199
Change in Working Capital	\$ (143,912)	\$ (1,084,352)	\$ (990,134)	\$ 32,339	\$ 31,582

**BUILDING MAINTENANCE FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 536,822	\$ 927,781	\$ 927,781	\$ 1,470,332	\$ 1,705,308
<b>REVENUES</b>					
Service, Maintenance & Replacement Fees	\$ 1,595,956	\$ 1,374,714	\$ 1,374,714	\$ 2,291,798	\$ 1,590,316
Interest Income	46,768	-	35,298	29,976	29,235
Rent Received	244,544	245,000	245,000	245,000	245,000
Other Revenues	40,000	45,000	45,000	-	-
Intergovernmental Revenue	2,043	-	-	-	-
Transfers in - General Fund	-	250,000	250,000	-	-
Total Revenues	\$ 1,929,310	\$ 1,914,714	\$ 1,950,012	\$ 2,566,774	\$ 1,864,551
<b>EXPENSES</b>					
Wages	\$ 143,796	\$ 176,020	\$ 133,766	\$ 178,720	\$ 184,892
Overtime	135	-	-	500	500
Fringe Benefits	253,456	226,063	273,185	258,700	278,313
Personal Protective Equipment	991	-	105	-	-
Rentals and Leases	-	515	-	500	515
Meeting, Travel, and Training	97	515	-	500	515
Telecommunication & Data Services	8,095	6,836	3,021	4,187	4,187
Utility Services	15,036	14,463	7,579	12,750	14,000
Office Supplies	-	207	-	200	206
Government Fees	10,894	9,420	11,485	10,642	10,964
Operational Expense	52,752	37,440	43,023	40,100	41,302
Contracted Services	406,538	505,007	411,306	612,294	630,662
Repairs and Maintenance	4,088	24	144	1,029	1,061
Land, Bldg, Vehicles and Equipment	507,472	409,103	402,575	1,025,500	440,000
Overhead Allocation	90,747	93,470	90,747	79,215	79,215
Information Services Service Fee	34,475	20,740	20,740	79,880	84,662
Vehicle Service Fee	-	-	-	6,239	6,511
Vehicle Replacement Fee	-	-	-	7,587	7,587
Insurance	9,785	11,245	9,785	13,255	15,224
Transfers out - West Plaza Parking Lot Rehab ST019	-	-	-	-	730,000
Total Expense	\$ 1,538,351	\$ 1,511,068	\$ 1,407,461	\$ 2,331,798	\$ 2,530,316
Ending Working Capital	\$ 927,781	\$ 1,331,427	\$ 1,470,332	\$ 1,705,308	\$ 1,039,543
Change in Working Capital	\$ 390,959	\$ 403,646	\$ 542,551	\$ 234,976	\$ (665,765)

**VEHICLE REPLACEMENT FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 2,228,408	\$ 2,524,800	\$ 2,524,800	\$ 2,033,216	\$ 2,169,805
<b>REVENUES</b>					
Service, Maintenance & Replacement Fees	\$ 1,635,952	\$ 1,384,376	\$ 1,384,376	\$ 1,264,317	\$ 1,254,317
Interest income	122,664	59,412	115,191	97,849	95,421
Sale of Property & Vehicles	41,921	-	10,917	-	-
Total Revenues	<u>\$ 1,800,537</u>	<u>\$ 1,443,788</u>	<u>\$ 1,510,484</u>	<u>\$ 1,362,166</u>	<u>\$ 1,349,738</u>
<b>EXPENSES</b>					
Vehicles and Equipment - Community Services	\$ 161,053	\$ 97,431	\$ 97,426	\$ 80,000	\$ -
Vehicles and Equipment - Police	23,949	199,578	157,103	303,385	-
Vehicles and Equipment - Fire	1,319,143	-	-	-	100,000
Vehicles and Equipment - Measure H	-	53,424	53,424	-	-
Vehicles and Equipment - Street Ops.	-	122,719	126,034	92,313	-
Vehicles and Equipment - Water Dist.	-	122,719	126,034	315,403	-
Vehicles and Equipment - Sewer Mains	-	122,720	126,034	361,560	-
Vehicles and Equipment - Water Ops.	-	61,108	-	-	-
Vehicles and Equipment - Wastewater Ops.	-	61,108	-	-	-
Vehicles and Equipment - Electric Dist.	-	1,338,235	1,316,013	72,916	356,632
Total Expense	<u>\$ 1,504,145</u>	<u>\$ 2,179,042</u>	<u>\$ 2,002,068</u>	<u>\$ 1,225,577</u>	<u>\$ 456,632</u>
Ending Working Capital	<u>\$ 2,524,800</u>	<u>\$ 1,789,546</u>	<u>\$ 2,033,216</u>	<u>\$ 2,169,805</u>	<u>\$ 3,062,911</u>
Change in Working Capital	\$ 296,392	\$ (735,254)	\$ (491,584)	\$ 136,589	\$ 893,106

**COMMUNITY BENEFIT GRANT TRUST FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 39,389	\$ 41,716	\$ 41,716	\$ 43,275	\$ 44,598
<b><u>REVENUES</u></b>					
Interest Income	\$ 2,327	\$ 951	\$ 1,559	\$ 1,323	\$ 1,291
Total Revenues	\$ 2,327	\$ 951	\$ 1,559	\$ 1,323	\$ 1,291
<b><u>EXPENDITURES</u></b>					
Support of Local Organizations	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 41,716	\$ 42,667	\$ 43,275	\$ 44,598	\$ 45,889
Change in Fund Balance	\$ 2,327	\$ 951	\$ 1,559	\$ 1,323	\$ 1,291

**PLAZA FLOWERS VETERANS TRUST FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 4,472	\$ 3,035	\$ 3,035	\$ 1,433	\$ -
<b><u>REVENUES</u></b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>					
Operational Expense	\$ 1,437	\$ 900	\$ 1,602	\$ 1,433	\$ -
Total Expenditures	\$ 1,437	\$ 900	\$ 1,602	\$ 1,433	\$ -
Ending Fund Balance	\$ 3,035	\$ 2,135	\$ 1,433	\$ -	\$ -
Change in Fund Balance	(1,437)	(900)	(1,602)	(1,433)	-

**FIRE FACILITIES DEVELOPMENT IMPACT FEES FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ (102,531)	\$ (99,946)	\$ (99,946)	\$ (83,598)	\$ (86,122)
<b><u>REVENUES</u></b>					
Development Impact Fees	\$ 8,299	\$ -	19,300	-	\$ -
Interest Income	(5,714)	-	(2,952)	(2,524)	(2,455)
Total Revenues	\$ 2,585	\$ -	\$ 16,348	\$ (2,524)	\$ (2,455)
<b><u>EXPENDITURES</u></b>					
Transfers out - Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ (99,946)	\$ (99,946)	\$ (83,598)	\$ (86,122)	\$ (88,577)
Change in Fund Balance	\$ 2,585	\$ -	\$ 16,348	\$ (2,524)	\$ (2,455)

**PARKING DEVELOPMENT IMPACT FEES FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 430,537	\$ 455,969	\$ 455,969	\$ 245,391	\$ 109,856
<b><u>REVENUES</u></b>					
Interest Income	\$ 25,432	\$ 10,396	\$ 17,042	\$ 14,465	\$ 14,110
Total Revenues	\$ 25,432	\$ 10,396	\$ 17,042	\$ 14,465	\$ 14,110
<b><u>EXPENDITURES</u></b>					
Transfers - Pavilion at 3 North Street - CS004	\$ -	\$ 410,000	\$ 227,620	\$ -	\$ -
Transfers - West Plaza Parking Lot Rehab - ST019	-	-	-	150,000	120,000
Total Expenditures	\$ -	\$ 410,000	\$ 227,620	\$ 150,000	\$ 120,000
Ending Fund Balance	\$ 455,969	\$ 56,365	\$ 245,391	\$ 109,856	\$ 3,966
Change in Fund Balance	\$ 25,432	\$ (399,604)	\$ (210,578)	\$ (135,535)	\$ (105,890)

**STREETS DEVELOPMENT IMPACT FEES FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 1,623,185	\$ 1,892,098	\$ 1,892,098	\$ 1,844,732	\$ 1,781,004
<b>REVENUES</b>					
Development Impact Fees	\$ 166,498	\$ -	\$ 80,459	\$ -	\$ -
Interest Income	102,414	37,175	72,175	61,272	59,766
Total Revenues	\$ 268,913	\$ 37,175	\$ 152,634	\$ 61,272	\$ 59,766
<b>EXPENDITURES</b>					
Transfers out - US 101/Dry Creek Improvements - ST015	\$ -	\$ 200,000	\$ 200,000	\$ 125,000	\$ 1,661,000
Total Expenditures	\$ -	\$ 200,000	\$ 200,000	\$ 125,000	\$ 1,661,000
Ending Fund Balance	\$ 1,892,098	\$ 1,729,273	\$ 1,844,732	\$ 1,781,004	\$ 179,770
Change in Fund Balance	\$ 268,913	\$ (162,825)	\$ (47,366)	\$ (63,728)	\$ (1,601,234)

**WATER DEVELOPMENT IMPACT FEES FUND  
FY 26-27 & FY 27-28 Biennial Budget**

**Item 3.a**

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 1,449,184	\$ 2,672,556	\$ 2,672,556	\$ 1,631,172	\$ 1,549,764
<b>REVENUES</b>					
Development Impact Fees	\$ 133,895	\$ -	\$ 80,816	\$ -	\$ -
Interest Income	127,966	34,558	100,139	84,995	82,912
Transfer In - Water Capital Fund	1,000,000	-	-	-	-
Total Revenues	\$ 1,261,862	\$ 34,558	\$ 180,955	\$ 84,995	\$ 82,912
<b>EXPENDITURES</b>					
Transfers - Hbg Ave Utility Replacement - SE004	\$ 12,686	\$ 598,925	\$ 598,925	\$ 166,403	\$ -
Transfers - Groundwater Supply Wells/ ASR - WA006	25,804	623,414	623,414	-	-
Total Expenditures	\$ 38,490	\$ 1,222,339	\$ 1,222,339	\$ 166,403	\$ -
Ending Fund Balance	\$ 2,672,556	\$ 1,484,775	\$ 1,631,172	\$ 1,549,764	\$ 1,632,676
Change in Fund Balance	\$ 1,223,372	\$ (1,187,781)	\$ (1,041,384)	\$ (81,408)	\$ 82,912

**WASTEWATER DEVELOPMENT IMPACT FEES FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 3,656,007	\$ 4,499,629	\$ 4,499,629	\$ 4,458,385	\$ 3,576,179
<b>REVENUES</b>					
Development Impact Fees	\$ 114,081	\$ -	\$ 191,881	\$ -	\$ -
Interest Income	237,998	87,261	170,393	144,649	141,095
Transfer In - Wastewater Capital Fund	500,000	-	-	-	-
Total Revenues	\$ 852,080	\$ 87,261	\$ 362,274	\$ 144,649	\$ 141,095
<b>EXPENDITURES</b>					
Transfers - Hbg Ave Utility Replacement - SE004	\$ 8,457	\$ 403,518	\$ 403,518	\$ 113,855	\$ -
Transfers- Grove St & Vine St Trunk Main -SE009	-	-	-	325,000	-
Transfer - Hudson St to Ward St Sewer-SE008	-	-	-	588,000	-
Total Expenditures	\$ 8,457	\$ 403,518	\$ 403,518	\$ 1,026,855	\$ -
Ending Fund Balance	\$ 4,499,629	\$ 4,183,373	\$ 4,458,385	\$ 3,576,179	\$ 3,717,274
Change in Fund Balance	\$ 843,622	\$ (316,257)	\$ (41,244)	\$ (882,206)	\$ 141,095

**DRAINAGE DEVELOPMENT IMPACT FEES FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 1,513,859	\$ 1,699,786	\$ 1,699,786	\$ 875,239	\$ 120,144
<b><u>REVENUES</u></b>					
Development Impact Fees	\$ 111,146	\$ -	\$ 65,944	\$ -	\$ -
Interest Income	93,809	36,043	63,849	54,192	52,864
Total Revenues	\$ 204,955	\$ 36,043	\$ 129,793	\$ 54,192	\$ 52,864
<b><u>EXPENDITURES</u></b>					
Transfers - Powell Ave Catch Basin-DR003	\$ -	\$ 75,000	\$ 75,000	\$ -	
Transfers - Hbg Ave Utility Replacement - SE004	19,029	879,340	879,340	245,226	-
Transfers - Foss Creek Storm Drain- DR005	-	-	-	100,000	-
Transfers - Grove Street Neighborhood- ST007	-	-	-	464,061	-
Total Expenditures	\$ 19,029	\$ 954,340	\$ 954,340	\$ 809,287	\$ -
Ending Fund Balance	\$ 1,699,786	\$ 781,489	\$ 875,239	\$ 120,144	\$ 173,008
Change in Fund Balance	\$ 185,926	\$ (918,297)	\$ (824,546)	\$ (755,095)	\$ 52,864

**ELECTRIC DEVELOPMENT IMPACT FEES FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 206,412	\$ 221,149	\$ 221,149	\$ 331,574	\$ 340,277
<b>REVENUES</b>					
Development Impact Fees	\$ 2,448	\$ -	\$ 100,185	\$ -	\$ -
Interest Income	12,289	3,269	10,240	8,703	8,486
Total Revenues	\$ 14,737	\$ 3,269	\$ 110,425	\$ 8,703	\$ 8,486
<b>EXPENDITURES</b>					
Transfers out - Electric Capital Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 221,149	\$ 224,418	\$ 331,574	\$ 340,277	\$ 348,763
Change in Fund Balance	\$ 14,737	\$ 3,269	\$ 110,425	\$ 8,703	\$ 8,486

**PARK DEVELOPMENT IMPACT FEES FUND  
FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 515,852	\$ 649,413	\$ 649,413	\$ 251,697	\$ 270,068
<b>REVENUES</b>					
Development Impact Fees	\$ 95,734	\$ -	\$ 23,319	\$ -	\$ -
Development Royalties	-	240	-	-	-
Interest Income	37,827	1,235	21,628	18,371	17,916
Total Revenues	\$ 133,561	\$ 1,475	\$ 44,947	\$ 18,371	\$ 17,916
<b>EXPENDITURES</b>					
Transfers out - Pavilion at 3 North Street - CS004	\$ -	\$ 442,663	\$ 442,663	\$ -	\$ -
Total Expenditures	\$ -	\$ 442,663	\$ 442,663	\$ -	\$ -
Ending Fund Balance	\$ 649,413	\$ 208,225	\$ 251,697	\$ 270,068	\$ 287,984
Change in Fund Balance	\$ 133,561	\$ (441,188)	\$ (397,716)	\$ 18,371	\$ 17,916

# FY 2026-27 & 27-28 Budget Workshop May 11, 2026



## Recommended Action

**Receive a presentation from City staff on the preliminary Fiscal Year 26-27 & 27-28 budget.**

**Provide feedback and direction to staff on budget elements.**



## Tonight's Agenda

- Review Timeline & Budget Development Goals
- Citywide Expense Drivers
- Budget Review
  - General Fund
  - Special Revenue Funds
    - Measure T – Transactions & Use Tax
    - Measure S – Affordable Housing
    - Measure H – Enhanced Fire Protection
    - Community Services
    - Streets
  - Enterprise Funds
    - Water, Wastewater, Drainage, Electric
  - Internal Service Funds
    - Information Services, Fleet, Building
  - Capital Improvement Program



# City of Healdsburg Budget Development Timeline

Item 3.a

2-Feb	17-Feb	20-Feb	27-Feb	3-Mar	4-Mar	24-Mar	25-Mar
Council	Council	Public	Finance	Public	Public	Public	Council
Budget Development Overview	Mid-Year Finance Update & Policy Reviews	Launch Public Budget Simulation Tool	Cost Allocation Plan, Internal Service Funds & Salary Projections Due	Public Budget Workshop	Public Budget Workshop	Close Public Budget Simulation Tool	Goal Setting

31-Mar	April	20-Apr	24-Apr	11-May	12-May	18-May	1-Jun
Departments	Finance	Council	Departments	Council	Planning Commission	Council	Council
Preliminary Operations & CIP Budgets Due	Budget Analysis/Evaluation with City Manager & Department Heads	Budget Check-in	Final Department Revision Due	Special Meeting: Budget Workshop	Capital Improvemnet Program Review	Q3 Financial Update	Budget Adoption

Staff
Council
Public

## Timeline



## Budget Development Goals

- ✓ 1. Align budget resources with Council Goals
- ✓ 2. Prioritize Infrastructure Funding
- ✓ 3. Increase Technology Transparency
- ✓ 4. Review Finance Policies
- ✓ 5. Continue to Expand Public Engagement



## Economic Outlook

### Inflation Rate – SF Bay Area

- February 2026 - 2.5%

### Federal Reserve Monetary Policy

- Federal Funds Rate Target 3.5% - 3.75%
- Unemployment 4.4%

### Healdsburg Economic Drivers

- Food Tourism and Wine Industry
- Automobile Sales
- Real Estate Transactions

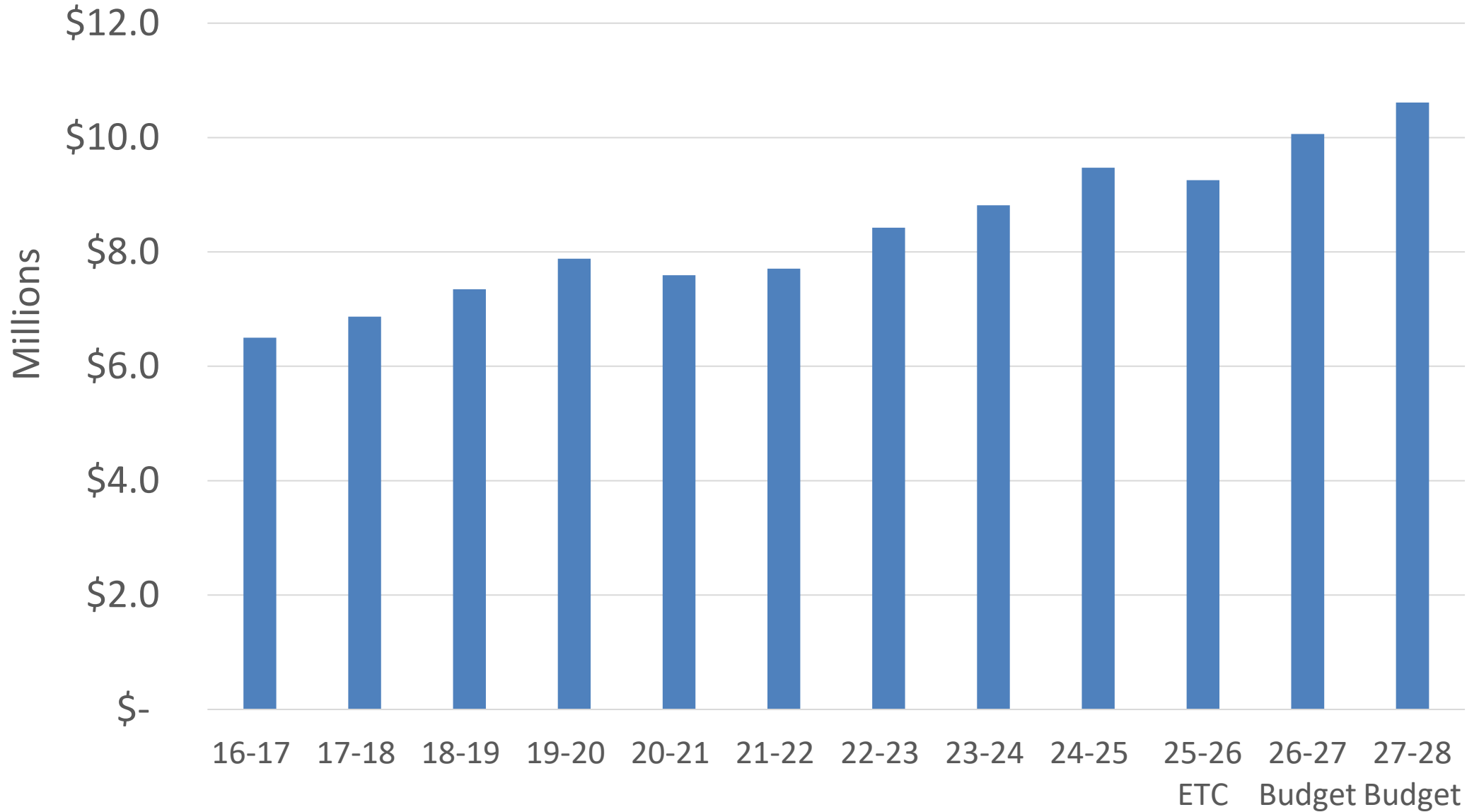


# Citywide Expense Drivers



## Full Time Wages & Fringe Benefit Costs

Item 3.a

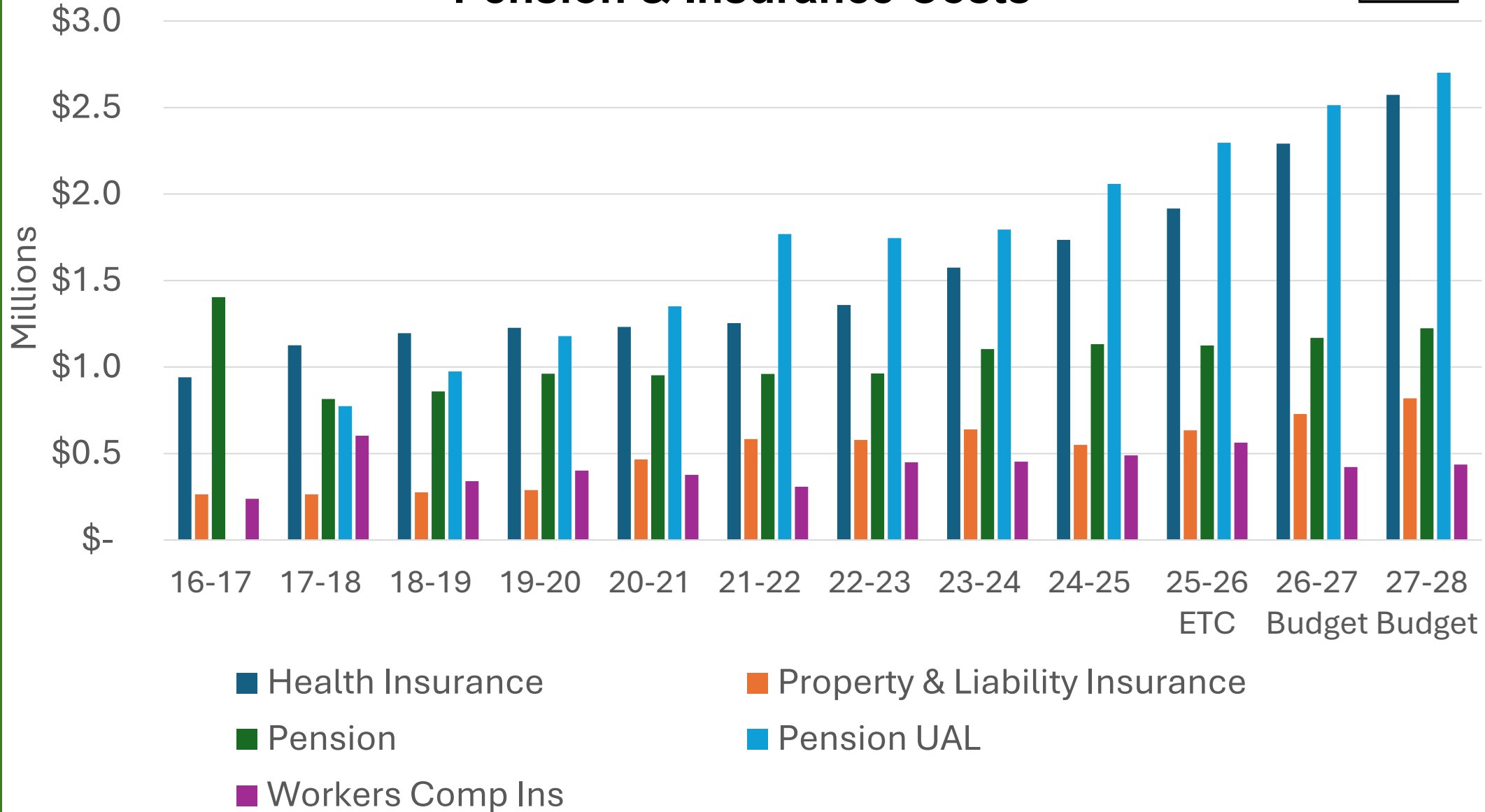


# Citywide Expense Drivers



## Pension & Insurance Costs

Item 3.a

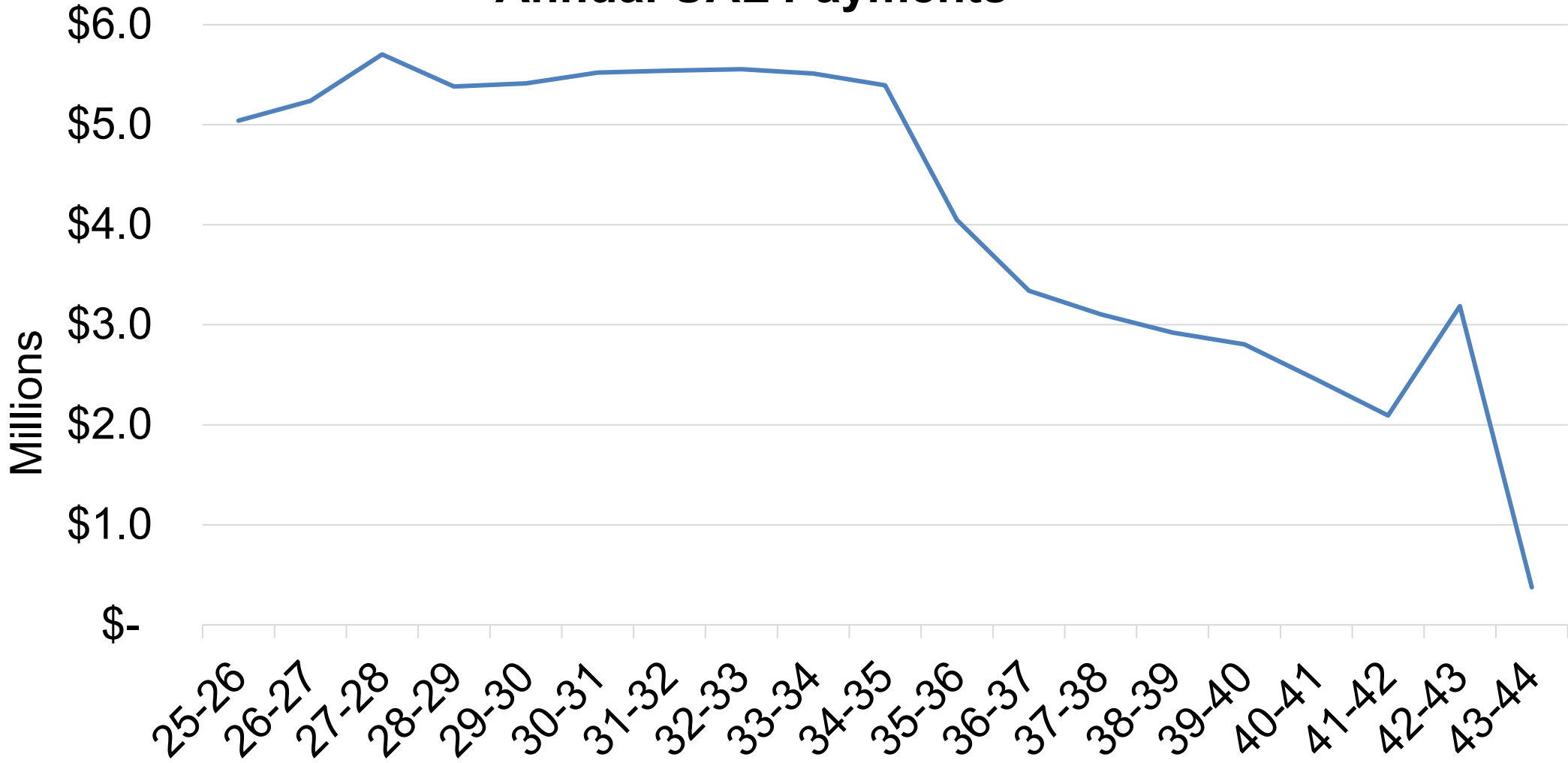


# Citywide Expense Drivers



## Future Pension Outlook: Annual UAL Payments

Item 3.a



## Fund Review

For each fund we'll review:

- Revenue Estimates
- Proposed Expenditures
- Fund Balance Projections
- New Initiatives included in the budget
- Initiatives not included in the budget

After each fund we will pause for Council questions and feedback.



# General Fund

Item 3.a



	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
<b>REVENUES</b>					
Property Tax	\$ 3,483,815	\$ 3,370,784	\$ 3,401,032	\$ 3,539,323	\$ 3,716,289
Property Transfer Tax	201,695	135,000	183,921	159,085	162,267
Vehicle Lic Fee Swap SB1096	2,115,417	2,118,836	2,231,196	2,224,778	2,336,017
Sales Tax	5,771,171	5,682,925	5,720,000	5,823,819	5,969,772
Business License Taxes	388,674	265,000	246,206	315,000	315,000
Cannabis Business Tax	73,192	137,000	137,080	140,004	140,004
Franchise Taxes	822,899	883,311	819,856	809,171	807,485
Transient Occupancy Tax	1,407,464	1,487,359	1,487,359	1,531,980	1,577,939
Intergovernmental Revenue	332,078	150,000	300,000	-	-
Fees & Charges	218,199	440,335	443,265	449,142	458,125
Unrestricted Interest	344,820	205,111	300,186	255,308	248,855
Restricted Interest	435,036	191,248	189,743	79,934	106,934
Rent Received	165,614	250,916	154,072	154,846	155,693
Misc Charges for Services Revenue	91,233	-	14,113	18,384	18,935
Other Revenues	512,803	491,961	521,052	488,861	486,555
Public Works Services	-	-	-	150,000	150,000
Planning and Building Services	1,611,548	1,692,272	1,607,851	1,473,000	1,543,000
Police Services	442,211	387,445	426,263	377,163	378,396
Fire Services	765,441	881,566	1,016,291	651,163	659,956
Transfers in - Measure T	867,589	857,496	857,496	900,000	2,700,000
Transfer in - Opioid Settlement Fund	40,242	49,646	49,646	52,620	55,107
Transfers in - Electric Fund	186,437	186,437	186,437	189,020	189,020
<b>Total Revenues</b>	<b>\$ 20,277,579</b>	<b>\$ 19,864,648</b>	<b>\$ 20,293,065</b>	<b>\$ 19,782,600</b>	<b>\$ 22,175,349</b>

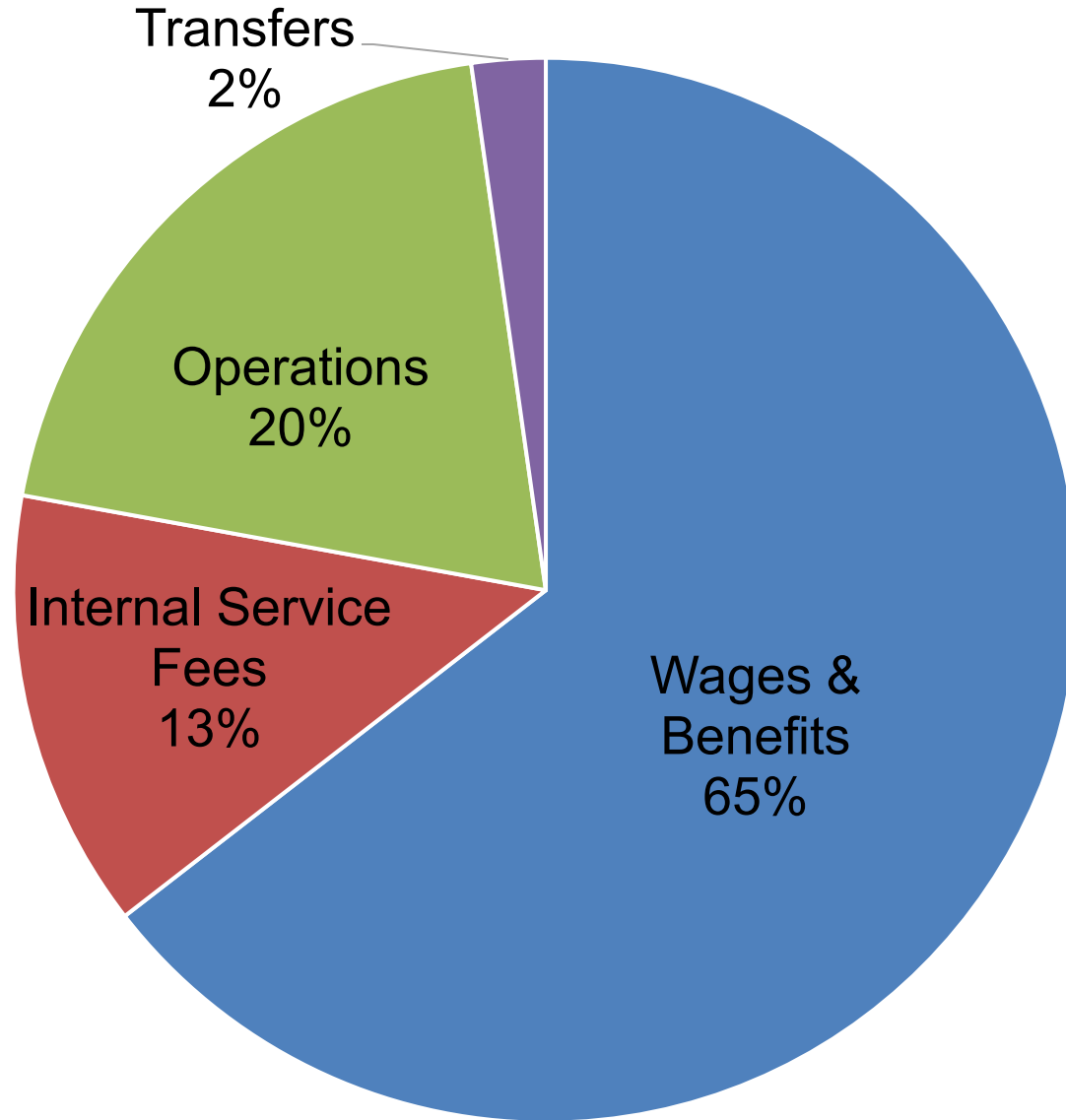
	<b>FY 25-26</b>				
	<b>FY 24-25 Actual</b>	<b>Amended Budget</b>	<b>Estimated Year End</b>	<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28 Proposed Budget</b>
<b><u>EXPENDITURES BY DEPARTMENT</u></b>					
City Council	\$ 247,514	\$ 280,954	\$ 305,127	\$ 313,141	\$ 334,740
Legal	700,997	700,000	631,758	500,000	500,000
City Manager's Office	2,244,537	2,337,834	2,115,742	2,316,505	2,355,063
Finance	2,273,450	2,643,499	2,400,056	2,939,658	3,067,987
Public Works	59,885	72,550	199,927	310,578	327,463
Planning and Building	2,313,330	2,380,997	2,378,622	2,433,720	2,611,834
Police	8,441,559	8,936,274	8,509,685	9,477,094	9,943,157
Fire	6,211,933	5,334,432	5,460,550	5,248,059	5,522,656
Non-Departmental	(2,305,347)	(2,323,939)	(2,323,939)	(2,809,809)	(2,728,907)
<b>Total Expenditures</b>	<b>\$ 20,187,857</b>	<b>\$ 20,362,602</b>	<b>\$ 19,677,528</b>	<b>\$ 20,728,946</b>	<b>\$ 21,933,993</b>





# General Fund Expenditures

Item 3.a



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 12,392,225	\$ 12,481,946	\$ 12,481,946	\$ 13,097,483	\$ 12,151,137
Total Revenues	\$ 20,277,579	\$ 19,864,648	\$ 20,293,065	\$ 19,782,600	\$ 22,175,349
Total Expenditures	\$ 20,187,857	\$ 20,362,602	\$ 19,677,528	\$ 20,728,946	\$ 21,933,993
Ending Fund Balance	<u>\$ 12,481,946</u>	<u>\$ 11,983,993</u>	<u>\$ 13,097,483</u>	<u>\$ 12,151,137</u>	<u>\$ 12,392,493</u>
Change in Fund Balance	\$ 89,721	\$ (497,954)	\$ 615,537	\$ (946,346)	\$ 241,356
<b><u>Components of Ending Fund Balance</u></b>					
Operating Reserve	\$ 5,681,464	\$ 5,883,780	\$ 5,678,259	\$ 6,218,684	\$ 6,580,198
Pension Stabilization	5,380,324	5,571,572	5,570,067	5,650,001	5,756,935
Unrestricted, Unreserved	1,420,158	528,640	1,849,157	282,452	55,360
Total	<u>\$ 12,481,946</u>	<u>\$ 11,983,993</u>	<u>\$ 13,097,483</u>	<u>\$ 12,151,137</u>	<u>\$ 12,392,493</u>



# General Fund Revenue & Expense Trends

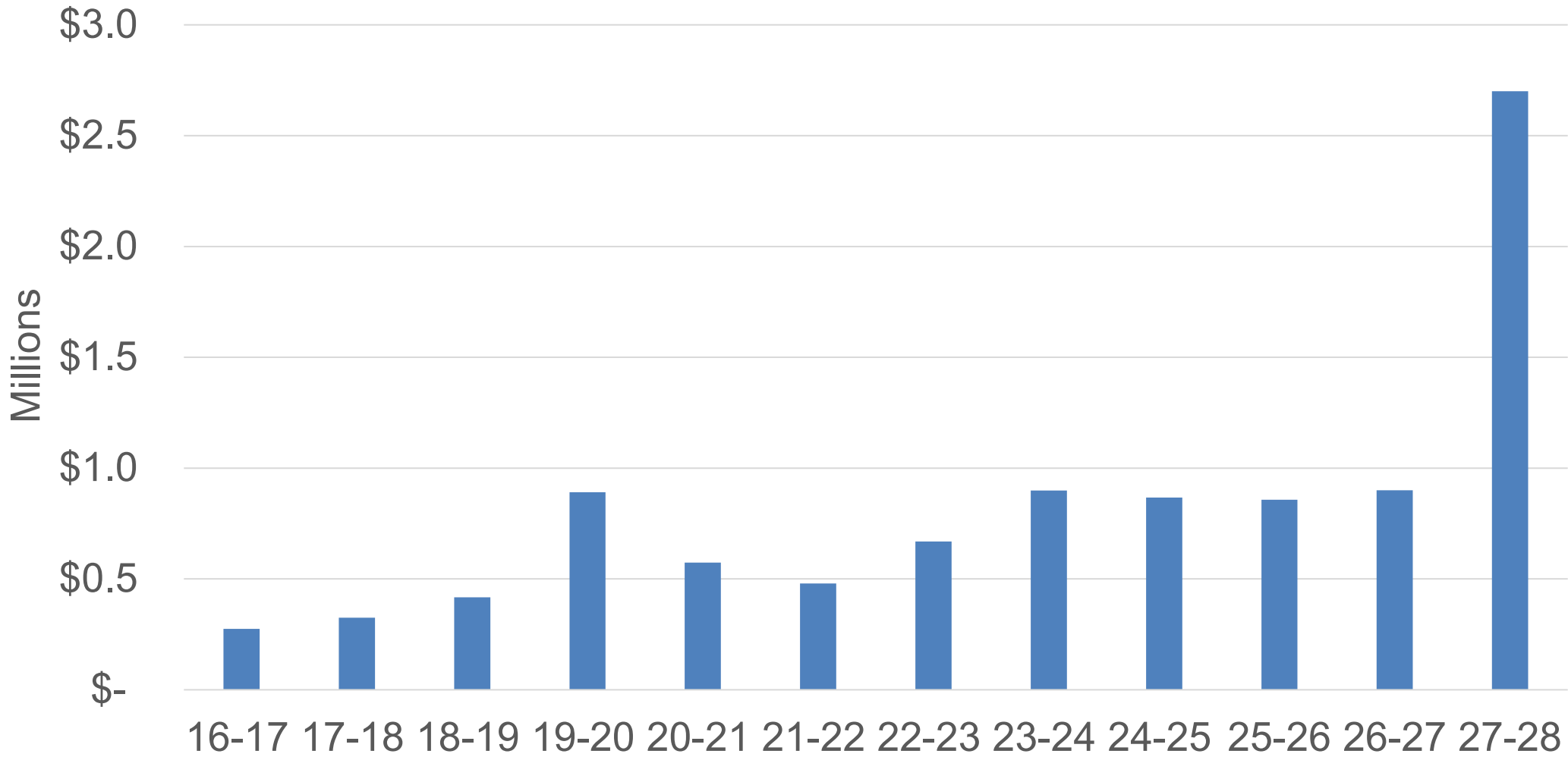


# Measure T & General Fund



## Measure T General Fund Contributions

Item 3.a



## Deficit Management Measures

### Vehicle Replacement Fees

- Reduced by 64% from \$556k per year to \$200k per year

### Information Service Fees

- Reduced Discretionary Initiatives by \$35k per year

### Departmental Budgets

- Contracted Services Reduced \$110k / \$123k

### Fund Balance

- Use \$946k of Anticipated General Fund Balance in FY 26-27  
(Foregoing General Fund Surplus Policy)

### Measure T

- Increase Measure T contribution by \$1.8 million in FY 27-28



## General Fund Initiatives

### Included One-Time Costs:

- Police – K9 Program (\$75k)
- City Manager – Election Costs (\$50k)
- Finance – Procurement Software (\$55k)
- Community Development – Building Official Succession Plan (\$55k)

### Excluded Costs:

- Police – Additional Police Officer (\$170k)
- Police – Full Time Parking Enforcement Officer (\$120k)
- Community Development – Software Development (\$43k)
- Fire – Self Contained Breathing Apparatus Refresh (\$250k)
  - Pending Grant Application



# Questions & Feedback



# Measure T Fund - Transactions & Use Tax



**REVENUES**

		FY 25-26		FY 26-27	FY 27-28
	FY 24-25	Amended	Estimated	Proposed	Proposed
	Actual	Budget	Year End	Budget	Budget
Sales Tax	\$ 2,782,374	\$ 2,856,000	\$ 2,816,711	\$ 2,831,847	\$ 2,916,802
Interest Income	260,470	40,000	145,176	123,182	120,178
Fees & Charges	864	-	668	-	-
<b>Total Revenues</b>	<b>\$ 3,043,708</b>	<b>\$ 2,896,000</b>	<b>\$ 2,962,555</b>	<b>\$ 2,955,029</b>	<b>\$ 3,036,980</b>



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget <small>Item 3.a</small>
		Amended Budget	Estimated Year End		
<b><u>EXPENDITURES</u></b>					
Translation Services	\$ 20,973	\$ 35,000	\$ 9,176	\$ 15,000	\$ 15,000
Chamber of Commerce Agreement	60,000	60,000	22,000	60,000	60,000
Low Income Utility Discounts	51,277	62,500	68,935	73,760	81,136
Support of Local Organizations	50,000	50,000	50,000	50,000	50,000
General Fund Operating Augmentation	867,589	857,496	857,496	900,000	2,700,000
Road System Maintenance	975,000	985,000	985,000	80,000	640,000
Bad Debt Expense	23,449	-	4,851	-	-
Fire Substation - OT001	1,938,631	-	-	-	-
Healdsburg Ave Complete Streets - ST006	-	2,856,901	2,856,901	-	-
Grove Street Neighborhood Plan - ST007	242,650	346,896	346,896	837,741	-
Ward Street Neighborhood Revitalization - ST009	2,190	252,810	252,810	-	106,001
FY 23-24 Sidewalk Repair - ST012	-	1,271	1,271	-	-
March Ave Reconstruction - ST013	-	365,338	365,338	-	-
Powell Ave & Johnson - ST014	1,912	133,703	133,703	-	-
Front Street and First Street Rehabilitation - ST020	-	-	-	-	300,000
Sunset Dr.Stabilization & Pavement Repair - ST018	-	-	-	-	122,500
Cabernet Road Culvert Repair - DR002	317,066	-	-	-	-
Willow Glen Court Storm Drain Repair - DR004	-	-	-	325,000	-
Grant Ave Storm Drain Repair - DR006	-	-	-	75,000	-
Trash Capture Implementation Phase 1 - DR007	-	-	-	-	100,000
Stream Guage Monitoring System - DR0XX	-	-	-	-	-
Foss Creek Sediment Removal at North St - DR008	-	-	-	-	50,000
Bridal Path Drainage Improvements - DR009	-	-	-	-	50,000
<b>Total Expenditures</b>	<b>\$ 4,550,737</b>	<b>\$ 6,006,915</b>	<b>\$ 5,954,376</b>	<b>\$ 2,416,501</b>	<b>\$ 4,274,637</b>

	FY 25-26				
	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
Direct Funded Initiatives	\$ 205,699	\$ 207,500	\$ 154,961	\$ 198,760	\$ 206,136
General Fund Operating Transfers	867,589	857,496	857,496	900,000	2,700,000
Streets Operating Transfers	975,000	985,000	985,000	80,000	640,000
Streets Capital Projects	246,752	3,956,919	3,956,919	837,741	528,501
Drainage Capital Projects	317,066	-	-	400,000	200,000
Fire Capital Projects	1,938,631	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,550,737</b>	<b>\$ 6,006,915</b>	<b>\$ 5,954,376</b>	<b>\$ 2,416,501</b>	<b>\$ 4,274,637</b>



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ 5,434,565	\$ 3,927,535	\$ 3,927,535	\$ 935,715	\$ 1,474,243
Total Revenues	\$ 3,043,708	\$ 2,896,000	\$ 2,962,555	\$ 2,955,029	\$ 3,036,980
Total Expenditures	\$ 4,550,737	\$ 6,006,915	\$ 5,954,376	\$ 2,416,501	\$ 4,274,637
Ending Fund Balance	<u>\$ 3,927,535</u>	<u>\$ 816,620</u>	<u>\$ 935,715</u>	<u>\$ 1,474,243</u>	<u>\$ 236,586</u>
Change in Fund Balance	\$ (1,507,030)	\$ (3,110,915)	\$ (2,991,821)	\$ 538,528	\$ (1,237,657)



## Measure T Initiatives

### Included Capital Projects

- Sunset Drive Slope Stabilization and Road Repair Project
  - Design deferred from FY 26-27 to FY 27-28 (\$122k)
  - Construction deferred from FY 27-28 to FY 28-29 (\$893k)

### Excluded Capital Projects

- Stream Gauge Monitoring Project Deferred to FY 28-29 (\$75k)
- Pavement Preventative Maintenance



# Questions & Feedback



# Measure S Fund – Affordable Housing



		FY 25-26		FY 26-27	FY 27-28
	FY 24-25	Amended	Estimated	Proposed	Proposed
	Actual	Budget	Year End	Budget	Budget
<b>REVENUES</b>					
Transient Occupancy Tax	\$ 1,407,464	\$ 1,487,359	\$ 1,487,359	\$ 1,531,980	\$ 1,577,939
Other Revenues	2,736	-	-	-	-
Interest Income	30	-	15,563	13,383	12,989
<b>Total Revenues</b>	<b>\$ 1,410,230</b>	<b>\$ 1,487,359</b>	<b>\$ 1,502,922</b>	<b>\$ 1,545,363</b>	<b>\$ 1,590,928</b>



	FY 24-25 Actual	FY 25-26 Amended Budget	FY 25-26 Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget <small>Item 3.a</small>
<b><u>EXPENDITURES</u></b>					
Wages	\$ 245,756	\$ 334,383	\$ 240,304	\$ 343,578	\$ 355,585
Fringe Benefits	178,363	115,324	179,144	122,059	132,178
Meeting, Travel, and Training	4,146	3,000	-	4,000	4,000
Utility Services	2,323	2,223	2,311	2,750	3,060
Operational Expense	8,292	5,000	4,456	5,000	5,000
Contracted Services	238,231	246,500	246,000	246,500	246,500
Repairs and Maintenance	2,475	10,000	-	50,000	-
Overhead Allocation	70,552	72,668	72,668	64,687	64,687
Information Services Service Fee	31,978	31,913	31,913	45,104	48,070
Building Maintenance Service Fee	31,810	28,586	28,586	42,085	42,540
Insurance	24,416	28,673	28,673	32,411	35,350
Loan Disbursement	1,000,000	1,000,000	1,000,000	-	-
Transfers out - L & M Village Fund	25,590	845,535	845,535	852,101	853,338
<b>Total Expenditures</b>	<b>\$ 1,863,932</b>	<b>\$ 2,723,805</b>	<b>\$ 2,679,590</b>	<b>\$ 1,810,275</b>	<b>\$ 1,790,308</b>



	<b>FY 24-25 Actual</b>	<b>FY 25-26</b>		<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28 Proposed Budget</b>
		<b>Amended Budget</b>	<b>Estimated Year End</b>		
Beginning Fund Balance	\$ 2,027,879	\$ 1,574,177	\$ 1,574,177	\$ 397,509	\$ 132,597
Total Revenues	\$ 1,410,230	\$ 1,487,359	\$ 1,502,922	\$ 1,545,363	\$ 1,590,928
Total Expenditures	\$ 1,863,932	\$ 2,723,805	\$ 2,679,590	\$ 1,810,275	\$ 1,790,308
Ending Fund Balance	<u>\$ 1,574,177</u>	<u>\$ 337,731</u>	<u>\$ 397,509</u>	<u>\$ 132,597</u>	<u>\$ (66,783)</u>
Change in Fund Balance	\$ (453,702)	\$ (1,236,446)	\$ (1,176,668)	\$ (264,912)	\$ (199,380)



## Measure S Initiatives

### Included

- L&M Village Operations (\$852k / \$853k)
- L&M Village Repairs & Maintenance (\$50k)

### Excluded

- Housing Development Loans
- Homeownership Program
- Housing Trust Fund Contributions



# Questions & Feedback



# Measure H Fund – Enhanced Fire Protection



		FY 25-26		FY 26-27	FY 27-28
	FY 24-25	Amended	Estimated	Proposed	Proposed
	Actual	Budget	Year End	Budget	Budget
Beginning Fund Balance	\$ -	\$ 507,446	\$ 507,446	\$ 1,846,441	\$ 2,311,650
<b>REVENUES</b>					
Sales Tax	\$ 757,266	\$ 1,506,000	\$ 1,585,681	\$ 1,613,227	\$ 1,637,426
Interest Income	10,352	-	36,400	31,014	30,209
<b>Total Revenues</b>	<b>\$ 767,618</b>	<b>\$ 1,506,000</b>	<b>\$ 1,622,081</b>	<b>\$ 1,644,241</b>	<b>\$ 1,667,635</b>



## FY 25-26

Item 3.a

	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
<b><u>EXPENDITURES</u></b>					
Wages	\$ 55,757	\$ 118,147	\$ 71,574	\$ 150,015	\$ 156,142
Overtime	1,072	-	2,000	5,000	5,000
Fringe Benefits	21,425	48,789	38,931	83,359	89,818
Personal Protective Equipment	2,314	-	61	10,000	10,000
Utility Services	2,716	11,645	12,107	13,440	14,920
Operational Expense	30,738	-	5,571	15,000	15,000
Contracted Services	11,157	86,818	86,818	-	-
Overhead Allocation	-	-	-	25,834	25,834
Information Services Service Fee	134,992	12,600	12,600	26,808	28,558
Building Maintenance Service Fee	-	-	-	831,519	22,388
Vehicle Replacement Fee	-	53,424	53,424	9,773	9,773
Insurance	-	-	-	8,284	9,515
<b>Total Expenditures</b>	<b>\$ 260,172</b>	<b>\$ 331,423</b>	<b>\$ 283,086</b>	<b>\$ 1,179,032</b>	<b>\$ 386,948</b>



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ -	\$ 507,446	\$ 507,446	\$ 1,846,441	\$ 2,311,650
Total Revenues	\$ 767,618	\$ 1,506,000	\$ 1,622,081	\$ 1,644,241	\$ 1,667,635
Total Expenditures	\$ 260,172	\$ 331,423	\$ 283,086	\$ 1,179,032	\$ 386,948
Ending Fund Balance	<u>\$ 507,446</u>	<u>\$ 1,682,023</u>	<u>\$ 1,846,441</u>	<u>\$ 2,311,650</u>	<u>\$ 3,592,337</u>
Change in Fund Balance	\$ 507,446	\$ 1,174,577	\$ 1,338,995	\$ 465,209	\$ 1,280,687



## Measure H Initiatives

### Included

- Facility Assessment Implementation
  - Fire Station 1 Upgrades - Phase 1 (\$810k)
- Fire Station 2 Operationalization

### Excluded

- Additional Staffing
  - Pending Standards of Cover Study



# Questions & Feedback



# Community Services Fund



	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
<b>REVENUES</b>					
Transient Occupancy Tax	\$ 7,037,320	\$ 7,436,796	\$ 7,436,796	\$ 7,659,900	\$ 7,889,697
Program Revenue	355,280	396,500	347,524	345,000	302,000
Intergovernmental Revenue	308,917	220,000	433,900	350,000	350,000
Facility and Field Rents	58,990	71,850	78,541	69,839	59,220
School District Field Maintenance	42,911	49,500	39,824	42,000	44,100
Special Events	54,710	75,000	60,000	60,000	63,000
Event Permits	43,612	20,000	35,000	30,000	30,000
Program Sponsorships	54,632	50,500	41,000	50,000	50,000
Admission and Passes	28,769	28,000	27,000	28,000	15,000
Advertising	465	-	640	-	-
Unrestricted Interest	533,440	208,817	237,076	304,310	296,902
Restricted Interest	42,691	18,768	27,032	10,494	10,494
Contributions & Donations	41,420	5,500	9,475	1,000	1,000
Fees & Charges	17,455	2,500	13,411	-	-
Other Revenues	26,982	36,170	57,636	96,989	48,519
<b>Total Revenues</b>	<b>\$ 8,647,594</b>	<b>\$ 8,619,901</b>	<b>\$ 8,844,855</b>	<b>\$ 9,047,532</b>	<b>\$ 9,159,932</b>



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
<b><u>EXPENDITURES</u></b>					
Wages	\$ 1,421,930	\$ 1,794,774	\$ 1,522,682	\$ 1,845,188	\$ 1,918,410
Overtime	20,286	25,050	32,764	23,700	23,700
Fringe Benefits	1,384,248	1,004,686	1,419,293	1,146,592	1,239,160
Personal Protective Equipment	8,368	7,750	7,490	8,000	8,200
Part Time Wages	940,989	882,000	1,017,595	1,058,000	995,250
Meeting, Travel, and Training	26,067	34,200	19,257	36,500	39,000
License, Dues, Certs, Membrshps	3,743	3,250	3,565	3,750	3,750
Telecommunication & Data Services	17,141	15,500	17,307	57,250	57,250
Software Subscriptions & Licenses	-	-	-	16,500	16,500
Utility Services	357,433	421,666	409,241	468,500	520,040
Office Supplies	17,664	17,000	17,200	18,350	17,850
Printing	4,114	25,500	5,917	13,050	11,550
Government Fees	1,224	323	688	694	694
Operational Expense	303,999	482,000	571,022	441,056	441,106
Contracted Services	780,703	824,500	747,914	707,016	714,407
Repairs and Maintenance	132,799	98,000	84,882	55,500	55,500
Support of Local Organizations	20,000	20,000	20,000	122,500	155,000
Overhead Allocation	897,095	977,008	977,008	928,683	928,683
Information Services Service Fee	627,894	562,305	470,620	654,759	695,008
Building Maintenance Service Fee	529,606	593,052	601,461	376,661	317,366
Vehicle Service Fee	102,395	109,898	114,822	110,111	114,775
Vehicle Replacement Fee	50,000	50,000	50,000	112,343	112,343
Insurance	369,063	431,672	431,672	522,874	576,630
Transfers out - Debt Fund - RDA Loan	107,778	107,778	107,778	107,778	107,778
Transfers out - LLAD Community Benefit	14,869	19,397	19,397	17,166	17,166
Transfers out - Fitch Mountain Park - CS001	44,177	-	-	-	-
Transfers out - Pavilion at 3 North - CS004	97 of 156	1,160,265	1,160,265	-	-
<b>Total Expenditures</b>	<b>\$ 8,183,584</b>	<b>\$ 9,667,574</b>	<b>\$ 9,835,508</b>	<b>\$ 8,881,321</b>	<b>\$ 9,115,916</b>

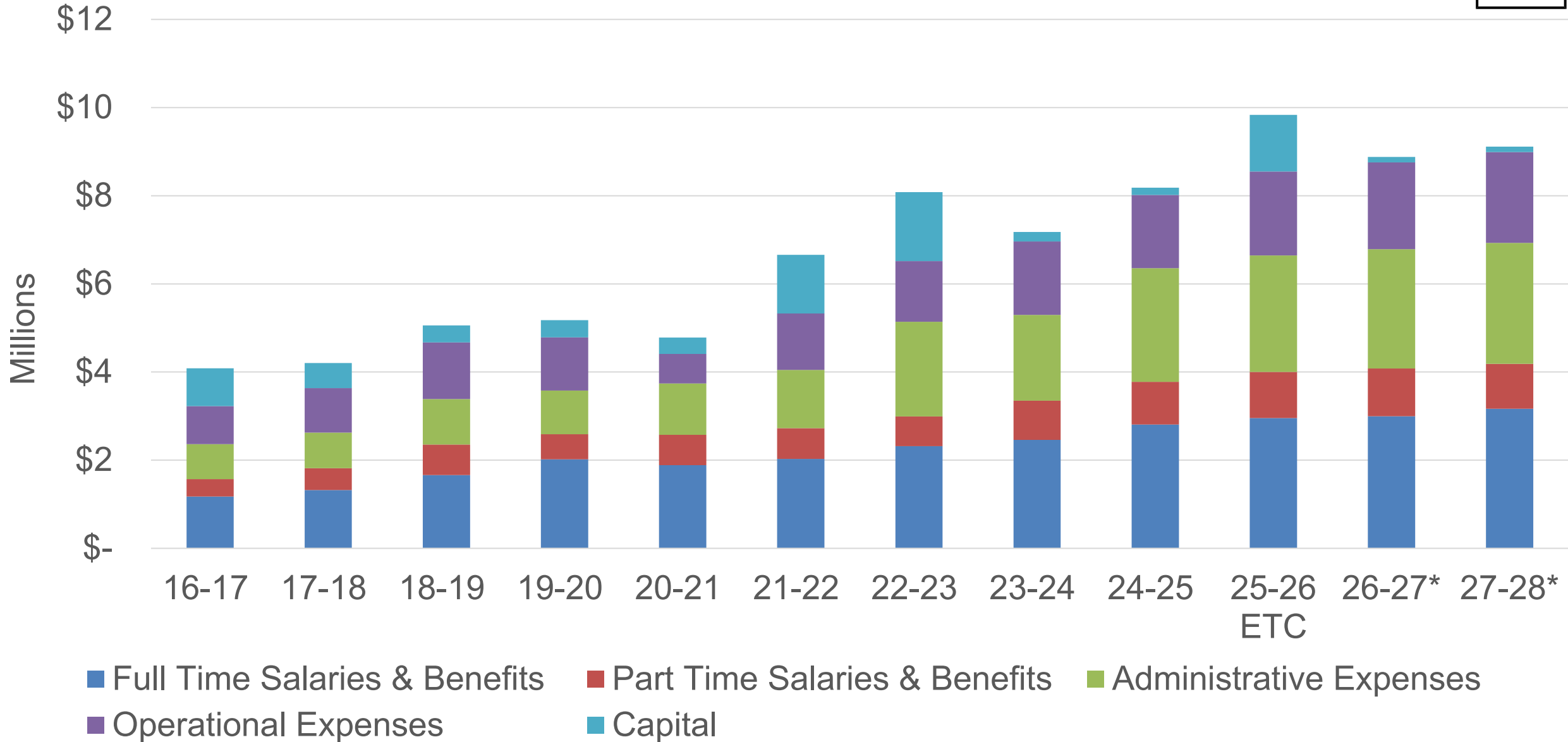
## Community Services



	FY 25-26				FY 27-28 Proposed Budget
	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	
Beginning Fund Balance	\$ 4,104,198	\$ 4,568,208	\$ 4,568,208	\$ 3,577,554	\$ 3,743,765
Total Revenues	\$ 8,647,594	\$ 8,619,901	\$ 8,844,855	\$ 9,047,532	\$ 9,159,932
Total Expenditures	\$ 8,183,584	\$ 9,667,574	\$ 9,835,508	\$ 8,881,321	\$ 9,115,916
Ending Fund Balance	<u>\$ 4,568,208</u>	<u>\$ 3,520,535</u>	<u>\$ 3,577,554</u>	<u>\$ 3,743,765</u>	<u>\$ 3,787,781</u>
Change in Fund Balance	\$ 464,010	\$ (1,047,673)	\$ (990,654)	\$ 166,211	\$ 44,016
<b><u>Components of Ending Fund Balance</u></b>					
Operating Reserve	\$ 2,441,822	\$ 2,552,193	\$ 2,602,573	\$ 2,664,396	\$ 2,734,775
Pension Stabilization	527,987	546,755	555,019	565,512	576,006
Unrestricted, Unreserved	1,598,398	421,587	419,962	513,857	477,001
Total	<u>\$ 4,568,208</u>	<u>\$ 3,520,535</u>	<u>\$ 3,577,554</u>	<u>\$ 3,743,765</u>	<u>\$ 3,787,781</u>

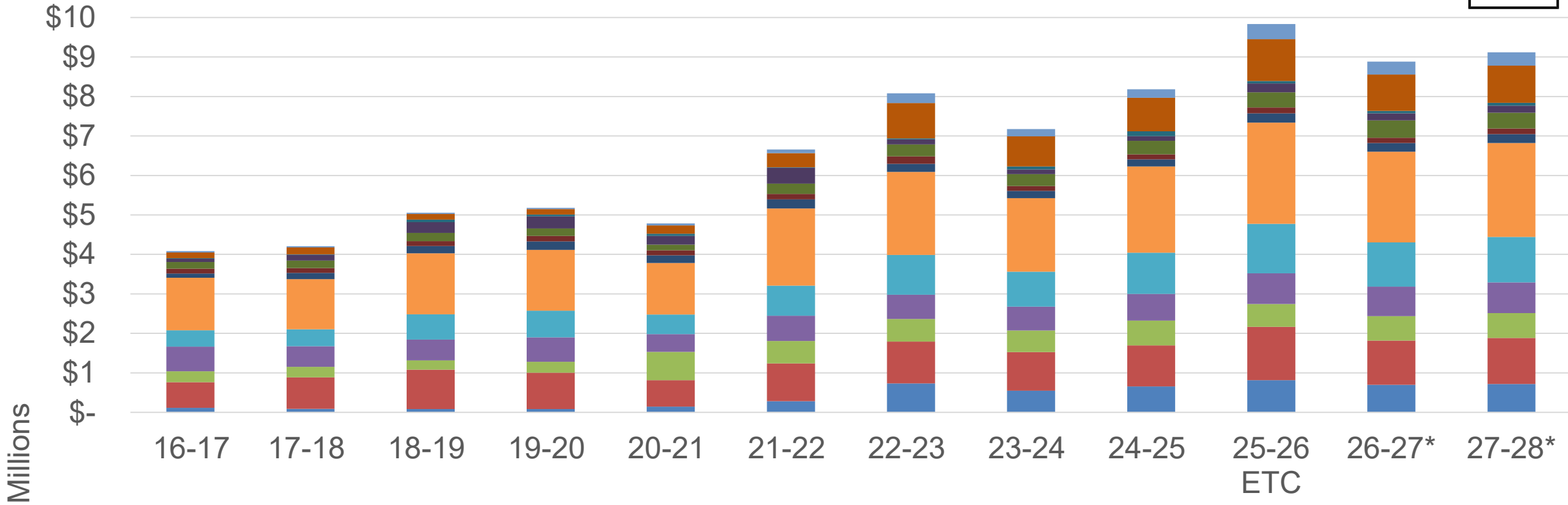


# Community Services Historical Expenses



# Community Services Historical Expenses By Program\*

Item 3.a

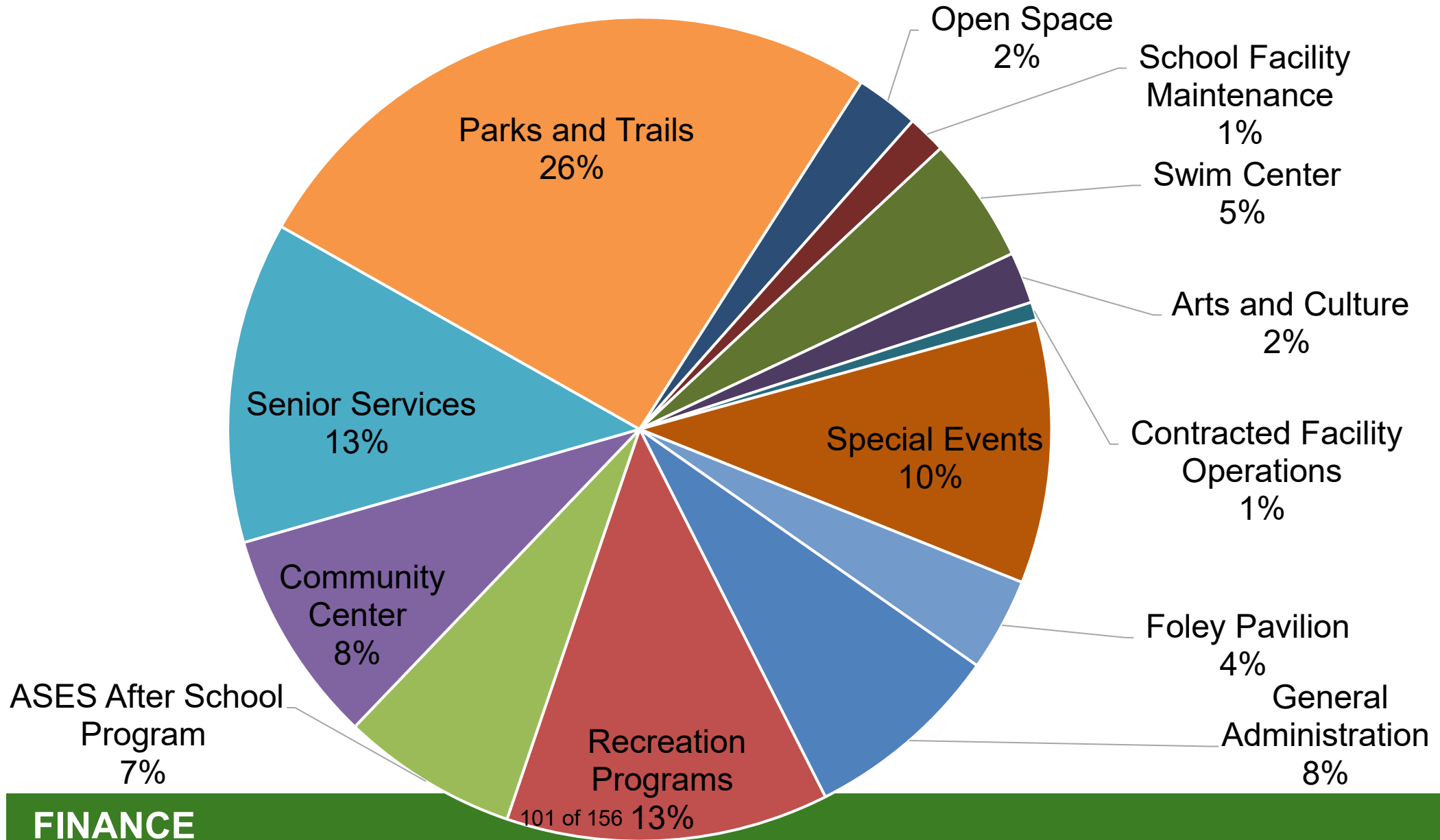


- 3001 General Administration
- 3030 Recreation Programs
- 3031 ASES After School Program
- 3032 Community Center
- 3033 Senior Services
- 3034 Parks and Trails
- 3035 Open Space
- 3036 School Facility Maintenance
- 3037 Swim Center
- 3038 Arts and Culture
- 3039 Contracted Facility Operations
- 3040 Special Events
- 3041 Foley Pavilion

# Program Expenses FY 26-27 Proposed Budget

## \*Estimated Allocation of Staff & Admin

Item 3.a



# Community Services



# FINANCE

# Program Expenses FY 26-27 Proposed Budget

## \*Estimated Allocation of Staff & Admin

Item 3.a

Program	Expense	Revenue	Net Cost
Parks and Trails	\$ 2,296,798	\$ 6,300	\$ 2,290,498
Recreation Programs	\$ 1,124,857	\$ 391,500	\$ 733,357
Senior Services	\$ 1,121,501	\$ 111,000	\$ 1,010,501
Special Events	\$ 919,143	\$ 80,000	\$ 839,143
Community Center	\$ 746,848	\$ 45,039	\$ 701,809
ASES After School Program	\$ 615,788	\$ 270,000	\$ 345,788
Swim Center	\$ 438,531	\$ 85,000	\$ 353,531
Foley Pavilion	\$ 325,084	\$ -	\$ 325,084
Open Space	\$ 220,377	\$ -	\$ 220,377
Arts and Culture	\$ 179,669	\$ -	\$ 179,669
School Facility Maintenance	\$ 134,510	\$ 42,000	\$ 92,510
Contracted Facility Operations	\$ 62,500	\$ 41,989	\$ 20,511

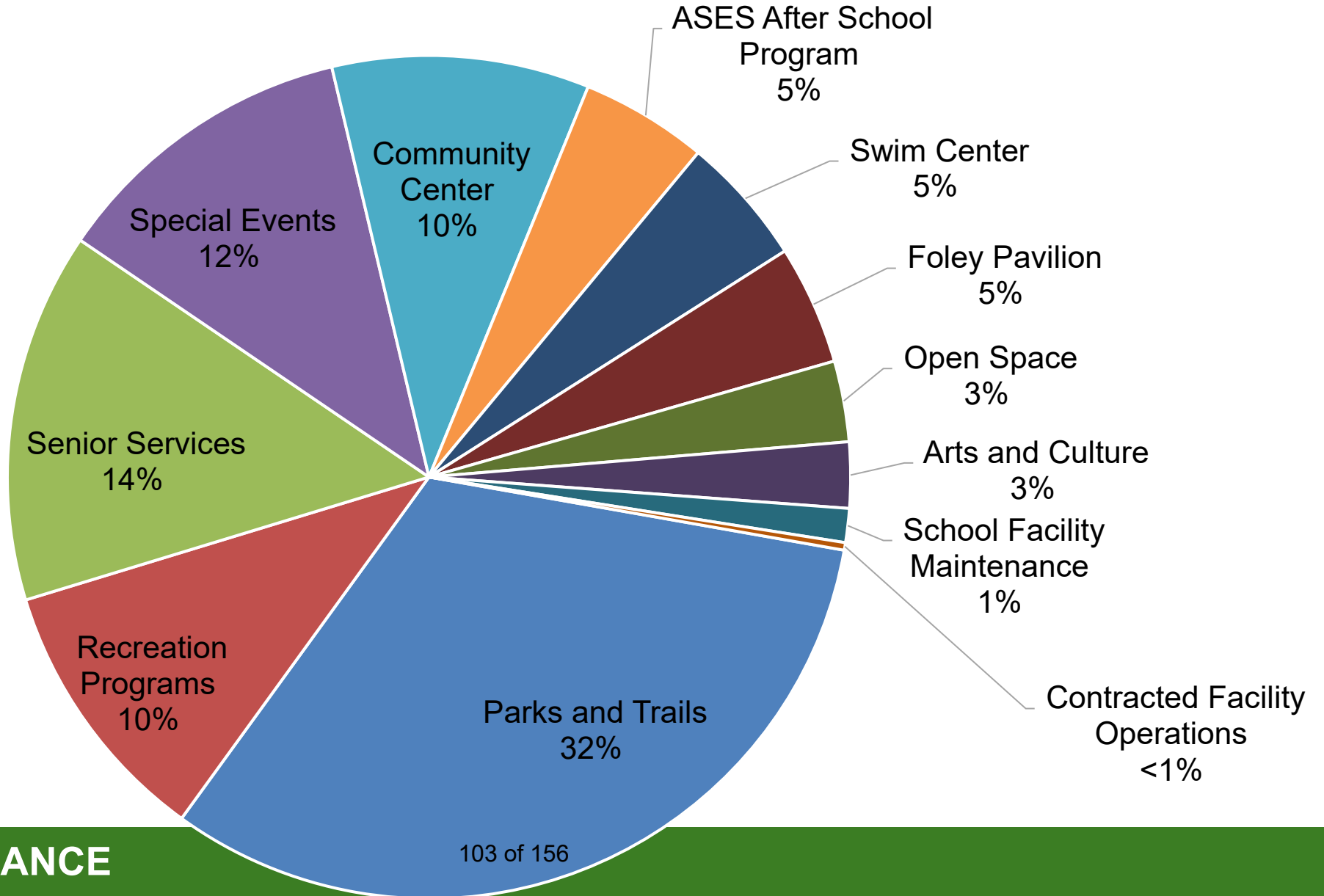
**Community  
Services**



# Net Cost By Program FY 26-27 Proposed Budget \*Estimated Allocation of Full Time Staff & Admin

Item 3.a

## Community Services



## FINANCE



## Community Services Initiatives

### Included

- Limited Foley Pavilion Operations (\$93k / \$96k)
- Swim Center Operations: Abbreviated Seasons
  - July – September 2026 (\$157k)
  - July – August 2027 (\$79k)
- HUSD Swim Center Operational Reimbursement (\$102k / \$135k)
- Deferred Facility Maintenance
  - Mesuem Roof (\$50k)
  - Senior Center (\$15k)

### Excluded

- Capital Project Funding
- Parks Deferred Maintenance Funding



## Community Services Policy

### Council Concerns

- Deferred Maintenance Funding
- Park Development
- Escalating Events
- Foley Pavilion Operations
- New Park Amenities

### Potential Policy Pathways

- Expand Cost Recovery
- Implement Surplus Policy
- Cap or Reduce Program Costs
- Limit New Events / Reduce Existing Events



# Questions & Feedback



# Streets Fund



	FY 25-26				
	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
<b>REVENUES</b>					
Engineering & Inspection Fees	\$ 140,474	\$ 165,000	\$ 138,439	\$ -	\$ -
Sales Tax-Measure M	218,649	-	-	-	-
Sales Tax-Go Sonoma	-	242,841	270,680	238,064	238,064
Other Revenues	92,290	75,000	122,819	59,500	59,500
Development Fees	29,351	21,000	26,259	21,000	21,000
Restricted Interest	16,620	7,306	9,042	4,085	4,085
Unrestricted Interest	-	-	3,306	2,757	2,708
Fees & Charges	13,155	-	138	-	-
Transfers in - Measure T	975,000	985,000	985,000	80,000	640,000
Transfers in - Gas Tax	300,000	300,000	300,000	350,000	375,000
Transfers in - General Fund	186,437	186,437	186,437	189,020	189,020
<b>Total Revenues</b>	<b>\$ 1,971,975</b>	<b>\$ 1,982,584</b>	<b>\$ 2,042,120</b>	<b>\$ 944,426</b>	<b>\$ 1,529,377</b>



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
<b><u>EXPENDITURES</u></b>					
Wages	\$ 331,410	\$ 463,580	\$ 343,545	\$ 328,652	\$ 342,834
Overtime	14,453	16,700	16,200	14,200	14,200
Fringe Benefits	292,351	235,148	302,070	195,763	211,071
Personal Protective Equipment	3,675	2,500	3,600	3,600	3,600
Meeting, Travel, and Training	2,056	4,200	3,603	2,500	2,500
License, Dues, Certs, Membrshps	172	700	60	400	400
Telecommunication & Data Services	6,521	5,500	6,475	6,900	6,900
Software Subscriptions & Licenses	-	-	-	1,750	1,850
Utility Services	215,925	213,093	230,989	254,040	281,990
Office Supplies	2,060	1,000	2,000	2,000	2,000
Noticing	649	500	300	500	500
Government Fees	13,220	12,000	12,000	12,000	12,000
Operational Expense	(2,774)	10,200	4,000	10,000	10,000
Contracted Services	104,662	150,000	100,000	120,000	120,000
Repairs and Maintenance	227,392	137,000	187,000	200,000	200,000
Overhead Allocation	139,945	144,143	144,143	117,914	117,914
Information Services Service Fee	73,094	73,453	73,453	65,052	65,745
Building Maintenance Service Fee	38,677	46,459	46,459	52,947	70,974
Vehicle Service Fee	63,193	82,804	82,804	55,258	57,487
Vehicle Replacement Fee	50,000	50,000	50,000	41,608	41,608
Insurance	65,702	57,686	57,686	53,046	56,951
Staff Time Reimbursement	(48,241)	(78,592)	(45,000)	(93,935)	(98,119)
Transfers out - Streets Capital Projects	-	57,037	57,037	-	-
		109 of 156			
<b>Total Expenses</b>	<b>\$ 1,594,142</b>	<b>\$ 1,685,111</b>	<b>\$ 1,678,423</b>	<b>\$ 1,444,195</b>	<b>\$ 1,522,405</b>

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Fund Balance	\$ (240,740)	\$ 137,093	\$ 137,093	\$ 500,790	\$ 1,021
Total Revenues	\$ 1,971,975	\$ 1,982,584	\$ 2,042,120	\$ 944,426	\$ 1,529,377
Total Expenses	\$ 1,594,142	\$ 1,685,111	\$ 1,678,423	\$ 1,444,195	\$ 1,522,405
Ending Fund Balance	<u>\$ 137,093</u>	<u>\$ 434,566</u>	<u>\$ 500,790</u>	<u>\$ 1,021</u>	<u>\$ 7,993</u>
Change in Fund Balance	\$ 377,833	\$ 297,473	\$ 363,697	\$ (499,769)	\$ 6,972



**Streets Projects - Fund 512**

<b>Project Name</b>	<b>Adopted Budget</b>	<b>FY 26-27 Budget</b>	<b>FY 27-28 Budget</b>	<b>FY 28-29 Budget</b>	<b>FY 29-30 Budget</b>	<b>FY 30-31 Budget</b>	<b>Total</b>
Healdsburg Avenue Complete Streets	\$ 15,394,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,394,640
Grove Street Neighborhood Plan Implementation	\$ 3,270,000	\$ 1,701,802	\$ -	\$ -	\$ -	\$ -	\$ 4,971,802
Ward St Neighborhood Revitalization	\$ 1,506,037	\$ -	\$ 106,001	\$ -	\$ -	\$ -	\$ 1,612,038
South Healdsburg Avenue Connectivity	\$ 1,259,780	\$ -	\$ -	\$ 2,550,000	\$ -	\$ -	\$ 3,809,780
March Avenue Reconstruction - Lupine Road Pedestrian Crossing Upgrades	\$ 3,351,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,351,696
Powell Ave at Johnson St Pedestrian Crossing Enhancements	\$ 360,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,435
US-101 and Dry Creek Road Interchange Improvements	\$ 700,000	\$ 125,000	\$ 1,661,000	\$ -	\$ 13,734,000	\$ -	\$ 16,220,000
University Avenue Pedestrian Improvements - Powell to Monte Vista	\$ -	\$ 629,396	\$ -	\$ -	\$ -	\$ -	\$ 629,396
Pavement Preventative Maintenance	\$ -	\$ 225,000	\$ 1,142,000	\$ -	\$ -	\$ -	\$ 1,367,000
Sunset Drive Slope Stabilization and Pavement Repair	\$ -	\$ -	\$ 175,000	\$ 1,275,000	\$ -	\$ -	\$ 1,450,000
West Plaza Parking Lot Rehabilitation	\$ -	\$ 150,000	\$ 850,000	\$ -	\$ -	\$ -	\$ 1,000,000
Front Street and First Street Rehabilitation	\$ -	\$ -	\$ 300,000	\$ -	\$ 2,500,000	\$ -	\$ 2,800,000
Sidewalk Repair and Gap Closure	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
West Grant Street Bridge Rehabilitation	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 2,000,000	\$ 2,300,000
Sherman Street Retaining Wall Replacement	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ 170,000
Grove Street North	\$ -	\$ -	\$ -	\$ 100,000	\$ 743,750	\$ -	\$ 843,750
Borel Street Wall and Sidewalk Improvements	\$ -	\$ -	\$ -	\$ 71,000	\$ 544,190	\$ -	\$ 615,190
SMART Multi-Use Path Access at Parkland Farms	\$ -	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ 300,000
Bridge Deck Treatment	\$ -	\$ -	\$ -	\$ 22,000	\$ 240,000	\$ -	\$ 262,000
Powell Avenue Pavement Reconstruction and Pedestrian Improvements	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 1,500,000	\$ 1,750,000
Mill Street West Complete Streets	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 1,525,000	\$ 1,725,000
Traffic Signal Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
	<b>\$ 25,842,589</b>	<b>\$ 2,831,198</b>	<b>\$ 4,309,001</b>	<b>\$ 4,538,000</b>	<b>\$ 18,461,940</b>	<b>\$ 3,760,146</b>	<b>\$ 61,507,728</b>



**Streets Projects - Fund 512**

**FY 26-27**

Project Name	FY 26-27						Developer Funding	Total
	Measure T Fund 105	SB1 (RMRA) Fund 202	Electric Fund 540	Parking Impact Fee Fund 905	Traffic Impact Fee Fund 910	Drainage Impact Fund 931		
Grove Street Neighborhood Plan Implementation	\$ 837,741	\$ -	\$ 400,000	\$ -	\$ -	\$ 464,061	\$ -	\$ 1,701,802
Ward St Neighborhood Revitalization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US-101 and Dry Creek Road Interchange Improvements	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
University Avenue Pedestrian Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 629,396	\$ 629,396
Pavement Preventative Maintenance	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000
Sunset Drive Slope Stabilization and Pavement Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Plaza Parking Lot Rehabilitation	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Front Street and First Street Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Repair and Gap Closure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 837,741</b>	<b>\$ 225,000</b>	<b>\$ 400,000</b>	<b>\$ 150,000</b>	<b>\$ 125,000</b>	<b>\$ 464,061</b>	<b>\$ 629,396</b>	<b>\$ 2,831,198</b>



**Streets Projects - Fund 512**

**FY 27-28**

Project Name	Measure T	SB1	Water	Building	Parking	Traffic	Landfill	TDA	Total
	Fund 105	(RMRA) Fund 202	Fund 520	Maintenan ce Fund 604	Impact Fee Fund 905	Impact Fee Fund 910	Settlement Funds		
Grove Street Neighborhood Plan Implementation	\$ 106,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,001
Ward St Neighborhood Revitalization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Ave at Johnson St Pedestrian Crossing Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,661,000	\$ -	\$ -	\$ 1,661,000
US-101 and Dry Creek Road Interchange Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University Avenue Pedestrian Improvements	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 642,000	\$ -	\$ 1,142,000
Pavement Preventative Maintenance	\$ 122,500	\$ -	\$ 52,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Sunset Drive Slope Stabilization and Pavement Repair	\$ -	\$ -	\$ -	\$ 730,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 850,000
West Plaza Parking Lot Rehabilitation	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Front Street and First Street Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Sidewalk Repair and Gap Closure	\$ 528,501	\$ 500,000	\$ 52,500	\$ 730,000	\$ 120,000	\$ 1,661,000	\$ 642,000	\$ 75,000	\$ 4,309,001



## Streets Fund Initiatives

### Included

- Streetlight Maintenance
- Pothole & Signage Maintenance
- \$7.1 Million in Capital Projects

### Excluded

- Deferred Capital Projects



# Questions & Feedback



# Water Fund



	<b>FY 25-26</b>				
	<b>FY 24-25 Actual</b>	<b>Amended Budget</b>	<b>Estimated Year End</b>	<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28 Proposed Budget</b>
<b><u>REVENUES</u></b>					
Utility Usage	\$ 8,108,747	\$ 8,400,071	\$ 8,719,392	\$ 9,492,080	\$ 9,966,684
Utility Usage - Recycled Water	-	112,581	49,495	50,980	50,980
Development Fees	43,066	20,000	39,387	30,000	30,000
Fees & Charges	23,881	-	984	-	-
Federal Grants	71,282	30,000	2,623	-	-
Unrestricted Interest	104,028	66,845	156,155	132,844	129,473
Restricted Interest	49,859	21,919	24,112	12,256	12,256
Other Revenues	51,652	10,000	50,579	35,000	35,000
Total Revenues	\$ 8,452,516	\$ 8,661,416	\$ 9,042,727	\$ 9,753,160	\$ 10,224,393



# Water Fund Review



	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget	Item 3.a
	FY 24-25 Actual	Amended Budget	Estimated Year End			
<b><u>EXPENSES</u></b>						
Wages	\$ 1,378,935	\$ 1,881,514	\$ 1,390,194	\$ 1,930,005	\$ 1,984,829	
Overtime	114,709	110,400	117,400	120,400	120,400	
Fringe Benefits	1,372,820	1,162,570	1,420,455	1,253,277	1,344,932	
Personal Protective Equipment	13,197	8,500	14,000	14,000	14,000	
Rentals and Leases	28	1,500	-	-	-	
Meeting, Travel, and Training	13,488	12,500	15,000	15,000	15,000	
License, Dues, Certs, Membrshps	8,742	6,600	10,316	10,000	10,000	
Telecommunication & Data Services	31,853	29,000	32,895	34,000	34,000	
Software Subscriptions & Licenses	-	-	-	68,308	71,316	
Utility Services	327,739	386,731	332,060	400,000	444,000	
Office Supplies	7,790	6,090	8,000	7,700	7,700	
Printing	1,147	10,000	3,475	5,000	5,000	
Noticing	266	2,500	-	2,300	2,300	
Government Fees	46,652	44,500	44,939	44,900	44,900	
Operational Expense	219,001	315,000	275,632	280,100	280,000	
Contracted Services	192,573	80,000	106,100	349,363	116,400	
Repairs and Maintenance	372,035	280,000	415,000	370,000	300,000	
Bank Fees	79,875	68,451	95,128	104,641	115,105	
Bad Debt Expense	15,649	-	-	-	-	
Debt Service	775,251	784,515	784,515	632,022	517,391	
Conservation & Energy Rebates	18,797	38,000	12,000	50,000	50,000	
Legal	5,384	-	6,000	6,000	6,000	
Land, Bldg, Vehicles and Equipment	63,736	34,240	-	46,000	-	
Overhead Allocation	499,730	514,722	514,722	611,020	611,020	
Information Services Service Fee	327,687	308,491	308,491	303,632	318,279	
Building Maintenance Service Fee	128,695	144,800	144,800	176,576	256,145	
Vehicle Service Fee	131,751	148,234	148,234	157,108	163,721	
Vehicle Replacement Fee	182,871	182,871	182,871	228,468	228,468	
Insurance	167,141	195,610	195,610	224,351	245,343	
Staff Time Reimbursement	(84,045)	(126,198)	(55,000)	(123,310)	(128,562)	
Capital Project Funding	1430,4056	2,828,614	2,828,614	3,813,352	2,843,736	
<b>Total Expense</b>	<b>\$ 6,843,896</b>	<b>\$ 9,459,755</b>	<b>\$ 9,351,451</b>	<b>\$ 11,134,213</b>	<b>\$ 10,021,423</b>	

	FY 25-26				
	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
Beginning Working Capital	\$ 3,679,299	\$ 5,287,918	\$ 5,287,918	\$ 4,979,194	\$ 3,598,141
Total Revenues	\$ 8,452,516	\$ 8,661,416	\$ 9,042,727	\$ 9,753,160	\$ 10,224,393
Total Expense	\$ 6,843,896	\$ 9,459,755	\$ 9,351,451	\$ 11,134,213	\$ 10,021,423
Ending Working Capital	<u>\$ 5,287,918</u>	<u>\$ 4,489,579</u>	<u>\$ 4,979,194</u>	<u>\$ 3,598,141</u>	<u>\$ 3,801,111</u>
Change in Working Capital	\$ 1,608,619	\$ (798,339)	\$ (308,724)	\$ (1,381,053)	\$ 202,970
<b><u>Components of Ending Working Capital</u></b>					
Operating Reserve	\$ 1,603,374	\$ 1,697,500	\$ 1,678,984	\$ 1,830,215	\$ 1,807,547
Rate Stabilization Reserve	-	-	-	1,000,000	1,000,000
Pension Stabilization	608,917	630,836	633,029	645,285	657,541
Unrestricted, Unreserved	3,075,627	2,161,243	2,667,181	122,641	336,024
Total	<u>\$ 5,287,918</u>	<u>\$ 4,489,579</u>	<u>\$ 4,979,194</u>	<u>\$ 3,598,141</u>	<u>\$ 3,801,111</u>



**Water Projects - Fund 522**

<b>Project Name</b>	<b>Adopted Budget</b>	<b>FY 26-27 Budget</b>	<b>FY 27-28 Budget</b>	<b>FY 28-29 Budget</b>	<b>FY 29-30 Budget</b>	<b>FY 30-31 Budget</b>	<b>Total</b>
UV Treatment of Cryptosporidium at Fitch	\$ 84,579	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 1,334,579
Brown Street Sewer and Water Replacement	\$ 2,828,252	\$ 1,213,732	\$ -	\$ -	\$ -	\$ -	\$ 4,041,984
University Street Sewer and Water Replacement	\$ 256,516	\$ -	\$ -	\$ 2,705,858	\$ -	\$ -	\$ 2,962,374
Groundwater Supply Wells / ASR	\$ 2,164,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,164,059
Dry Creek Water Treatment Plant Upgrades	\$ -	\$ 1,477,457	\$ -	\$ -	\$ -	\$ -	\$ 1,477,457
Dry Creek Wells Capacity Improvements	\$ -	\$ 1,456,416	\$ -	\$ -	\$ -	\$ -	\$ 1,456,416
Front Street Water Main Casing	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Gauntlett Reservoir Liner Replacement	\$ -	\$ -	\$ 658,625	\$ -	\$ -	\$ -	\$ 658,625
Gauntlett Water Treatment Plant Membranes Replacement	\$ -	\$ -	\$ 301,662	\$ 319,376	\$ 330,555	\$ -	\$ 951,593
Gauntlett Well Field Pipeline Rehab/Replacement	\$ -	\$ -	\$ 273,895	\$ 642,384	\$ -	\$ -	\$ 916,279
McDonough Water Transmission Main Replacement	\$ -	\$ -	\$ 227,567	\$ 2,591,437	\$ -	\$ -	\$ 2,819,004
Fitch Well Field Pipeline Rehab/Replacement	\$ -	\$ -	\$ 125,000	\$ -	\$ 466,763	\$ -	\$ 591,763
Reed Court and Bianca Lane Sewer and Water Replacement	\$ -	\$ -	\$ -	\$ -	\$ 308,247	\$ 3,400,000	\$ 3,708,247
	<b>\$ 5,333,405</b>	<b>\$ 4,297,605</b>	<b>\$ 2,836,749</b>	<b>\$ 6,259,055</b>	<b>\$ 1,105,565</b>	<b>\$ 3,400,000</b>	<b>\$ 23,232,379</b>



## Water Projects - Fund 522

Project Name	FY 26-27			FY 27-28		
	Water Fund 520	Wastewater Fund 530	Total	Water Fund 520	Wastewater Fund 530	Total
UV Treatment of Cryptosporidium at Fitch	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000
Brown Street Sewer and Water Replacement	\$ 606,866	\$ 606,866	\$ 1,213,732	\$ -	\$ -	\$ -
Dry Creek Water Treatment Plant Upgrades - Pumping & Clear Water Improvements	\$ 1,477,457	\$ -	\$ 1,477,457	\$ -	\$ -	\$ -
Dry Creek Wells Capacity Improvements	\$ 1,456,416	\$ -	\$ 1,456,416	\$ -	\$ -	\$ -
Front Street Water Main Casing	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Gauntlett Reservoir Liner Replacement	\$ -	\$ -	\$ -	\$ 658,625	\$ -	\$ 658,625
Gauntlett Water Treatment Plant Membranes Replacement	\$ -	\$ -	\$ -	\$ 301,662	\$ -	\$ 301,662
Gauntlett Well Field Pipeline Rehab/Replacement	\$ -	\$ -	\$ -	\$ 273,895	\$ -	\$ 273,895
McDonough Water Transmission Main Replacement	\$ -	\$ -	\$ -	\$ 182,054	\$ 45,513	\$ 227,567
Fitch Well Field Pipeline Rehab/Replacement	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000
	<b>\$ 3,690,739</b>	<b>\$ 606,866</b>	<b>\$ 4,297,605</b>	<b>\$ 2,791,236</b>	<b>\$ 45,513</b>	<b>\$ 2,836,749</b>



## Water Fund Initiatives

### Included

- Utility Billing Enhancements (\$184k / \$31k)
- Cost of Service Study & Impact Fee Study FY 26-27 (\$50k)
- Water Capacity Improvements
  - Dry Creek Wells Capital Project (\$1.5M)

### Excluded

- Construction of New Wells



# Questions & Feedback



# Wastewater Fund



**REVENUES**

	<b>FY 25-26</b>				
	<b>FY 24-25 Actual</b>	<b>Amended Budget</b>	<b>Estimated Year End</b>	<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28 Proposed Budget</b>
Utility Usage	\$ 9,379,050	\$ 10,633,477	\$ 10,633,477	\$ 12,228,499	\$ 12,839,923
Development Fees	43,195	35,000	39,387	35,000	35,000
Unrestricted Interest	223,481	53,765	173,081	146,948	143,330
Restricted Interest	60,045	26,396	29,038	14,759	14,759
Other Revenues	17,710	10,000	18,010	10,500	10,500
<b>Total Revenues</b>	<b>\$ 9,723,480</b>	<b>\$ 10,758,638</b>	<b>\$ 10,892,993</b>	<b>\$ 12,435,706</b>	<b>\$ 13,043,512</b>



# Wastewater Fund Review



	FY 24-25 Actual	FY 25-26		FY 26-27	FY 27-28
		Amended Budget	Estimated Year End	Proposed Budget	Proposed Budget
<b><u>EXPENSES</u></b>					
Wages	\$ 1,448,044	\$ 1,961,801	\$ 1,446,180	\$ 2,050,236	\$ 2,109,288
Overtime	101,010	110,500	108,600	109,600	109,600
Fringe Benefits	1,524,205	1,292,130	1,583,785	1,408,693	1,511,891
Personal Protective Equipment	12,880	10,200	12,500	12,500	12,500
Rentals and Leases	3,827	1,500	500	-	-
Meeting, Travel, and Training	12,006	11,500	9,554	11,500	11,500
License, Dues, Certs, Membrshps	6,786	8,900	7,500	7,500	7,500
Telecommunication & Data Services	27,956	34,300	30,535	32,300	32,300
Software Subscriptions & Licenses	-	-	-	53,761	56,280
Utility Services	756,296	892,429	822,786	950,000	1,054,500
Office Supplies	5,508	5,600	5,100	5,100	5,100
Noticing	266	2,300	-	2,100	2,100
Government Fees	26,230	30,800	33,945	34,000	34,000
Operational Expense	350,064	575,000	575,016	630,000	630,000
Contracted Services	85,845	136,000	120,500	272,856	145,800
Repairs and Maintenance	247,488	184,000	322,000	300,000	300,000
Bank Fees	82,065	70,571	95,128	104,641	115,105
Bad Debt Expense	15,457	-	-	-	-
Debt Service	1,782,850	1,791,250	1,791,250	1,906,611	1,903,481
Legal	-	-	-	10,000	-
Land, Bldg, Vehicles and Equipment	235,216	310,000	331,699	279,140	94,000
Overhead Allocation	668,898	688,965	688,965	688,980	688,980
Information Services Service Fee	264,867	254,868	254,868	320,235	336,073
Building Maintenance Service Fee	84,408	84,642	84,642	127,865	211,506
Vehicle Service Fee	148,769	160,890	160,890	184,454	192,177
Vehicle Replacement Fee	182,871	182,871	182,871	279,218	269,218
Insurance	273,575	322,736	322,736	354,636	380,290
Staff Time Reimbursement	(86,683)	(130,338)	(55,000)	(127,372)	(132,803)
Capital Project Funding	126 of 156 -	1,590,012	1,590,012	3,190,316	3,287,661
<b>Total Expense</b>	<b>\$ 8,260,703</b>	<b>\$ 10,583,427</b>	<b>\$ 10,526,562</b>	<b>\$ 13,198,870</b>	<b>\$ 13,368,047</b>

Item 3.a

	FY 25-26				
	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
Beginning Working Capital	\$ 3,872,730	\$ 5,335,507	\$ 5,335,507	\$ 5,701,938	\$ 4,938,774
Total Revenues	\$ 9,723,480	\$ 10,758,638	\$ 10,892,993	\$ 12,435,706	\$ 13,043,512
Total Expense	\$ 8,260,703	\$ 10,583,427	\$ 10,526,562	\$ 13,198,870	\$ 13,368,047
Ending Working Capital	<u>\$ 5,335,507</u>	<u>\$ 5,510,718</u>	<u>\$ 5,701,938</u>	<u>\$ 4,938,774</u>	<u>\$ 4,614,239</u>
Change in Working Capital	\$ 1,462,778	\$ 175,211	\$ 366,431	\$ (763,164)	\$ (324,535)
<b><u>Components of Ending Working Capital</u></b>					
Operating Reserve	\$ 2,006,372	\$ 2,170,854	\$ 2,151,213	\$ 2,432,354	\$ 2,496,597
Rate Stabilization Reserve	-	-	-	1,000,000	1,000,000
Pension Stabilization	733,308	759,704	762,346	777,105	791,864
Unrestricted, Unreserved	2,595,827	2,580,160	2,788,379	729,315	325,778
Total	<u>\$ 5,335,507</u>	<u>\$ 5,510,718</u>	<u>\$ 5,701,938</u>	<u>\$ 4,938,774</u>	<u>\$ 4,614,239</u>



### Wastewater Projects - Fund 532

Project Name	Adopted Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	FY 29-30 Budget	FY 30-31 Budget	Total
Healdsburg Avenue Utility Replacements	\$ 3,265,833	\$ 875,807	\$ -	\$ -	\$ -	\$ -	\$ 4,141,640
Orchard Lift Station Reconstruction	\$ 277,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,981
Magnolia Lift Station Structure Rehabilitation	\$ 216,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,332
Healdsburg Avenue Sewer Replacement	\$ -	\$ 2,007,053	\$ -	\$ -	\$ -	\$ -	\$ 2,007,053
Hudson Street to Ward Street Sewer Replacement	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
Grove Street and Vine Street Trunk Main Replacement	\$ -	\$ 325,000	\$ -	\$ 3,250,000	\$ -	\$ -	\$ 3,575,000
Heron Lift Station Relocation	\$ -	\$ -	\$ 1,706,118	\$ -	\$ -	\$ -	\$ 1,706,118
Inflow and Infiltration Investigation and Repairs	\$ -	\$ -	\$ 1,579,343	\$ -	\$ -	\$ -	\$ 1,579,343
WRF Filtrate Gallery Valves	\$ -	\$ -	\$ 70,000	\$ 360,000	\$ -	\$ -	\$ 430,000
Corp Yard Force Main - Westside Rd Gravity Sewer	\$ -	\$ -	\$ -	\$ 1,557,636	\$ -	\$ -	\$ 1,557,636
	<b>\$ 3,760,146</b>	<b>\$ 4,257,860</b>	<b>\$ 3,355,461</b>	<b>\$ 5,167,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,541,103</b>



**Wastewater Projects - Fund 532**

Project Name	FY 26-27						FY 27-28	
	Water Fund 520	Wastewater Fund 530	Water Impact Fee Fund 920	Wastewater Impact Fee Fund 930	Drainage Impact Fee Fund 931	Total	Wastewater Fund 530	Total
Healdsburg Avenue Utility Replacements	\$ 122,613	\$ 227,710	\$ 166,403	\$ 113,855	\$ 245,226	\$ 875,807	\$ -	\$ -
Healdsburg Avenue Sewer Replacement	\$ -	\$ 2,007,053	\$ -	\$ -	\$ -	\$ 2,007,053	\$ -	\$ -
Hudson Street to Ward Street Sewer Replacement	\$ -	\$ 462,000	\$ -	\$ 588,000	\$ -	\$ 1,050,000	\$ -	\$ -
Grove Street and Vine Street Trunk Main Replacement	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 325,000	\$ -	\$ -
Heron Lift Station Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,706,118	\$ 1,706,118
Inflow and Infiltration Investigation and Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,579,343	\$ 1,579,343
WRF Filtrate Gallery Valves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
	<b>\$ 122,613</b>	<b>\$ 2,696,763</b>	<b>\$ 166,403</b>	<b>\$ 1,026,855</b>	<b>\$ 245,226</b>	<b>\$ 4,257,860</b>	<b>\$ 3,355,461</b>	<b>\$ 3,355,461</b>



## Wastewater Fund Initiatives

### Included

- Utility Billing Enhancements (\$90k / \$14k)
- Cost of Service Study & Impact Fee Study FY 26-27 (\$50k)
- Inflow and Infiltration Investigation and Repair
  - Capital Project (\$1.6M)
  - Important to maintain S&P Rating



# Questions & Feedback



# Drainage Fund



**REVENUES**

Utility Usage  
 Development Fees  
 Restricted Interest  
 Other Revenues

		FY 25-26		FY 26-27	FY 27-28
	FY 24-25 Actual	Amended Budget	Estimated Year End	Proposed Budget	Proposed Budget
Utility Usage	\$ 812,344	\$ 760,000	\$ 735,260	\$ 760,000	\$ 760,000
Development Fees	21,861	-	19,691	15,000	15,000
Restricted Interest	13,052	5,737	7,100	3,208	3,208
Other Revenues	3,170	-	1,125	1,000	1,000
<b>Total Revenues</b>	<b>\$ 850,426</b>	<b>\$ 765,737</b>	<b>\$ 763,176</b>	<b>\$ 779,208</b>	<b>\$ 779,208</b>



**EXPENSES**

Item 3.a

Wages	\$ 225,974	\$ 324,194	\$ 229,526	\$ 350,394	\$ 366,796
Overtime	11,245	12,700	13,600	12,700	12,700
Fringe Benefits	203,410	170,529	218,913	187,432	202,788
Personal Protective Equipment	2,884	2,500	3,000	3,000	3,000
Rentals and Leases	895	-	-	-	-
Meeting, Travel, and Training	1,263	4,700	1,300	2,000	2,000
License, Dues, Certs, Membrshps	711	700	700	700	700
Telecommunication & Data Services	1,854	800	1,616	2,000	2,000
Software Subscriptions & Licenses	-	-	-	18,750	19,850
Utility Services	1,382	1,280	1,474	1,640	1,830
Office Supplies	230	200	200	200	200
Government Fees	16,748	20,000	16,700	17,000	17,000
Operational Expense	12,073	17,000	6,150	17,000	17,000
Contracted Services	32,590	66,000	47,000	50,000	100,000
Repairs and Maintenance	89,329	63,000	60,000	67,000	67,000
Bad Debt Expense	1,526	-	-	-	-
Overhead Allocation	101,109	104,142	104,142	127,949	127,949
Information Services Service Fee	62,530	61,753	61,753	56,601	59,854
Vehicle Service Fee	32,395	15,879	15,879	16,786	16,102
Insurance	16,011	18,272	18,272	22,782	26,167
Staff Time Reimbursement	(11,714)	(17,929)	(10,000)	(23,781)	(24,834)
Transfers - Cabernet Road Culvert - DR002	741	-	-	-	-
<b>Total Expenses</b>	<b>\$ 803,186</b>	<b>\$ 865,720</b>	<b>\$ 790,225</b>	<b>\$ 930,153</b>	<b>\$ 1,018,102</b>

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ (89,559)	\$ (42,318)	\$ (42,318)	\$ (69,367)	\$ (220,312)
Total Revenues	\$ 850,426	\$ 765,737	\$ 763,176	\$ 779,208	\$ 779,208
Total Expenses	\$ 803,186	\$ 865,720	\$ 790,225	\$ 930,153	\$ 1,018,102
Ending Working Capital	<u>\$ (42,318)</u>	<u>\$ (142,301)</u>	<u>\$ (69,367)</u>	<u>\$ (220,312)</u>	<u>\$ (459,206)</u>
Change in Working Capital	\$ 47,241	\$ (99,983)	\$ (27,049)	\$ (150,945)	\$ (238,894)



### Drainage Projects - Fund 532

Project Name	Adopted Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	FY 29-30 Budget	FY 30-31 Budget	Total
Chablis Road Drainage Channel Sediment Removal	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
900 Powell Avenue Catch Basin Replacement	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Willow Glen Court Storm Drain Repair	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Foss Creek Storm Drain Bypass Inlet Improvements	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Grant Avenue Storm Drain Repair	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Trash Capture Implementation - Phase 1	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Foss Creek Sediment Removal at North Street	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Bridal Path Drainage Improvements	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Healdsburg Ave Storm Drain Improvements	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
Pordon Lane Storm Drain Improvements - Phase 2	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Stream Gauge / Flood Monitoring System	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Flood Plain Map Update	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
135 Healdsburg Avenue Storm Drain Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Center Street Storm Drain Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
	<b>\$ 75,000</b>	<b>\$ 500,000</b>	<b>\$ 200,000</b>	<b>\$ 1,325,000</b>	<b>\$ 650,000</b>	<b>\$ 275,000</b>	<b>\$ 3,025,000</b>



**Drainage Projects - Fund 532**

Project Name	FY 26-27 Drainage Impact Fee			FY 27-28	
	Measure T Fund 105	Fund 931	Total	Measure T Fund 105	Total
Willow Glen Court Storm Drain Repair	\$ 325,000	\$ -	\$ 325,000	\$ -	\$ -
Foss Creek Storm Drain Bypass Inlet Improvements	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Grant Avenue Storm Drain Repair	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -
Trash Capture Implementation - Phase 1	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Foss Creek Sediment Removal at North Street	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Bridal Path Drainage Improvements	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
	<b>\$ 400,000</b>	<b>\$ 100,000</b>	<b>\$ 500,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>



## Drainage Fund Initiatives

### Included

- Capital Projects Addressing
  - Flood Prevention
  - Storm Drain Deferred Maintenance

### Excluded

- Flood Plan Map Update - \$350k
- Flood Monitoring System Project - \$75k



# Questions & Feedback



# Electric Funds



	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
<b><u>REVENUES</u></b>					
Utility Usage	\$ 17,380,951	\$ 17,352,755	\$ 18,576,150	\$ 19,876,481	\$ 19,876,481
Pole Contacts	11,194	90,000	-	-	-
Development Fees	7,540	-	17,322	7,875	7,875
Fees & Charges	80,528	-	12,272	5,000	5,000
Unrestricted Interest	772,140	176,718	506,243	429,859	419,258
Restricted Interest	85,754	37,698	46,655	21,079	21,079
Utility Service Discounts	107,717	108,900	117,273	125,500	138,050
Other Utility Customer Fees	14,261	-	12,534	5,000	5,000
Other Revenues	1,740,032	-	1,943,905	40,000	40,000
<b>Total Revenues</b>	<b>\$ 20,200,118</b>	<b>\$ 17,766,071</b>	<b>\$ 21,232,354</b>	<b>\$ 20,510,794</b>	<b>\$ 20,512,743</b>



# Fund Review



	FY 25-26			FY 26-27 Proposed Budget	FY 27-28 Proposed Budget	Item 3.a
	FY 24-25 Actual	Amended Budget	Estimated Year End			
<b>EXPENSES</b>						
Wages	\$ 1,508,203	\$ 2,168,092	\$ 1,730,519	\$ 2,354,941	\$ 2,514,960	
Overtime	113,032	114,100	174,794	143,900	148,900	
Fringe Benefits	1,561,265	1,326,805	1,616,918	1,394,259	1,511,768	
Personal Protective Equipment	17,038	23,100	17,005	23,100	23,100	
Part Time Wages	13,104	-	-	-	-	
Rentals and Leases	-	10,000	-	10,000	10,000	
Meeting, Travel, and Training	23,487	28,160	1,890	28,160	28,160	
License, Dues, Certs, Membrshps	5,576	25,600	20,086	25,600	25,600	
Telecommunication & Data Services	15,546	19,530	14,238	15,700	15,700	
Software Subscriptions & Licenses	-	-	-	67,750	71,000	
Utility Services	29,125	31,729	28,111	33,700	37,410	
Office Supplies	3,245	2,000	1,884	2,000	2,000	
Printing	3,937	6,800	2,339	6,800	6,800	
Government Fees	1,744	2,200	1,766	2,200	2,400	
Operational Expense	63,099	73,500	8,203,346	9,306,961	9,489,257	
Contracted Services	302,973	544,540	366,466	487,000	537,000	
Repairs and Maintenance	58,823	27,500	11,491	27,500	27,500	
Meters	124,611	144,060	149,388	433,360	433,360	
Electric Power Purchase	9,133,910	9,482,252	-	-	-	
Electric Overhead General Capital	89,438	149,500	37,895	149,500	149,500	
Electric Underground General Capital	16,355	182,000	100,754	182,000	182,000	
Bank Fees	79,875	68,451	95,128	99,884	104,879	
Over/Short	1,234	-	(3,077)	-	-	
Debt Service	122,619	107,778	107,778	122,918	122,918	
Solar Rebates	52,471	60,000	-	-	-	
Overhead Allocation	1,066,831	1,098,836	1,098,836	1,004,080	1,004,080	
Information Services Service Fee	273,978	308,075	308,075	282,199	297,067	
Building Maintenance Service Fee	94,826	115,610	115,610	157,299	150,857	
Vehicle Service Fee	157,054	144,840	144,840	181,032	188,763	
Vehicle Replacement Fee	343,483	343,483	343,483	371,297	371,297	
Insurance	178,196	209,572	209,572	236,216	256,682	
Staff Time Reimbursement	(137,332)	(489,748)	(139,786)	-	-	
Transfers-General Capital Funding	186,437	186,437	186,437	189,020	189,020	
Capital Project Funding	142 of 256,647	5,941,442	4,069,655	1,016,941	1,405,512	
<b>Total Expense</b>	<b>\$ 15,547,566</b>	<b>\$ 22,456,244</b>	<b>\$ 19,015,443</b>	<b>\$ 18,355,317</b>	<b>\$ 19,307,490</b>	

	FY 25-26				
	FY 24-25 Actual	Amended Budget	Estimated Year End	FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
Beginning Working Capital	\$ 15,616,275	\$ 20,268,827	\$ 20,268,827	\$ 22,485,737	\$ 24,641,215
Total Revenues	\$ 20,200,118	\$ 17,766,071	\$ 21,232,354	\$ 20,510,794	\$ 20,512,743
Total Expense	\$ 15,547,566	\$ 22,456,244	\$ 19,015,443	\$ 18,355,317	\$ 19,307,490
Ending Working Capital	<u>\$ 20,268,827</u>	<u>\$ 15,578,654</u>	<u>\$ 22,485,737</u>	<u>\$ 24,641,215</u>	<u>\$ 25,846,468</u>
Change in Working Capital	\$ 4,652,552	\$ (4,690,173)	\$ 2,216,910	\$ 2,155,477	\$ 1,205,253
<b><u>Components of Ending Working Capital</u></b>					
Operating Reserve Policy	\$ 7,669,741	\$ 8,164,183	\$ 7,379,676	\$ 8,574,678	\$ 8,856,479
Capital Reserve Policy	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Pension Stabilization	1,047,292	1,084,990	1,131,644	1,152,723	1,173,802
Remaining Working Capital	7,551,794	2,329,481	9,974,418	10,913,814	11,816,186
Total	<u>\$ 20,268,827</u>	<u>\$ 15,578,654</u>	<u>\$ 22,485,737</u>	<u>\$ 24,641,215</u>	<u>\$ 25,846,468</u>



## Electric Fund Initiatives

### Included

- Cost of Service Study Fiscal Year 27-28 (\$50k)
- Badger Substation Bank Replacement Design
  - Capital Project (\$1.4M)

### Excluded

- Undergrounding Grove Street
- Badger Substation Bank Replacement Construction (\$14.2M)
- Deployment of Rec Sale Revenue



# ELECTRIC PUBLIC BENEFIT FUND

## FY 26-27 & FY 27-28 Biennial Budget

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 1,623,041	\$ 1,661,785	\$ 1,661,785	\$ 1,901,393	\$ 1,886,530
<b><u>REVENUES</u></b>					
Utility Usage	\$ 493,579	\$ 441,764	\$ 519,728	\$ 556,109	\$ 556,109
Interest Income	112,928	98,959	64,843	55,035	53,687
Total Revenues	\$ 606,507	\$ 540,723	\$ 584,571	\$ 611,144	\$ 609,796
<b><u>EXPENSE</u></b>					
Wages	\$ 48,825	\$ 60,344	\$ 50,045	\$ 62,381	\$ 64,523
Overtime	374	1,800	1,000	1,000	1,000
Fringe Benefits	50,067	43,564	55,092	49,068	53,031
Meeting, Travel, and Training	142	2,000	1,745	2,000	2,000
Software Subscriptions & Licenses	-	-	-	105,315	107,479
Printing	400	8,000	6,000	8,600	8,600
Operational Expense	-	4,000	-	2,000	2,000
Contracted Services	14,296	34,600	20,030	163,801	28,400
Low Income Assistance	107,717	120,000	117,273	125,500	138,050
Conservation & Energy Rebates	-	150,000	-	100,000	100,000
Green House Gas Reduction Measures	44,800	-	-	2,200	-
Insurance	3,058	3,514	3,514	4,142	4,758
Transfers out - Electric Vehicle Charging Stations	298,147	90,265	90,265	-	-
Total Expense	\$ 567,762	\$ 518,087	\$ 344,964	\$ 626,007	\$ 509,841
Ending Working Capital	\$ 1,661,785	\$ 1,684,421	\$ 1,901,393	\$ 1,886,530	\$ 1,986,485
145 of 156					
Change in Working Capital	\$ 38,745	\$ 22,636	\$ 239,607	\$ (14,863)	\$ 99,955

## Fund Review



**ELECTRIC CAP AND TRADE FUND**  
**FY 26-27 & FY 27-28 Biennial Budget**

Item 3.a

	FY 24-25 Actual	FY 25-26		FY 26-27 Proposed Budget	FY 27-28 Proposed Budget
		Amended Budget	Estimated Year End		
Beginning Working Capital	\$ 2,830,448	\$ 3,276,316	\$ 3,276,316	\$ 4,280,562	\$ 3,261,956
<b>REVENUES</b>					
Interest Income	\$ 170,677	\$ -	\$ 128,136	\$ 108,615	\$ 106,007
Federal Grants	68	-	-	500	-
Other Revenues	114,685	100,000	992,808	300,813	312,813
Cap & Trade Proceeds	616,086	500,000	533,662	500,000	500,000
<b>Total Revenues</b>	<b>\$ 901,516</b>	<b>\$ 600,000</b>	<b>\$ 1,654,606</b>	<b>\$ 909,928</b>	<b>\$ 918,820</b>
<b>EXPENSE</b>					
Wages	\$ 34,147	\$ 38,248	\$ 34,572	\$ 39,955	\$ 41,328
Fringe Benefits	19,016	14,043	19,696	14,929	16,186
Meeting, Travel, and Training	682	1,000	1,824	1,000	1,000
Printing	4,361	8,000	3,849	8,000	8,000
Operational Expense	4,723	1,000	46,980	27,262	27,262
Contracted Services	44,850	57,500	55,979	133,400	110,400
Conservation & Energy Rebates	185,027	250,000	234,350	300,000	295,000
Green House Gas Reduction Measures	160,661	357,385	250,000	517,170	559,913
Insurance	1,835	2,109	2,109	2,485	2,855
Staff Time Reimbursement	(72)	-	-	-	-
Transfers out - Electric Vehicle Charging Stations	-	-	-	883,333	-
<b>Total Expense</b>	<b>\$ 455,649</b>	<b>\$ 729,285</b>	<b>\$ 650,360</b>	<b>\$ 1,928,534</b>	<b>\$ 1,062,944</b>
Ending Working Capital	\$ 3,276,316	\$ 3,147,031	\$ 4,280,562	\$ 3,261,956	\$ 3,117,832
Change in Working Capital	\$ <sup>146 of 156</sup> 445,867	\$ (129,285)	\$ 1,004,246	\$ (1,018,606)	\$ (144,124)

# Fund Review



**Electric Projects - Fund 542**

<b>Project Name</b>	<b>Adopted Budget</b>	<b>FY 26-27 Budget</b>	<b>FY 27-28 Budget</b>	<b>FY 28-29 Budget</b>	<b>FY 29-30 Budget</b>	<b>FY 30-31 Budget</b>	<b>Total</b>
Underground Healdsburg Ave	\$ 4,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,120,000
Public Electric Vehicle Charging Stations	\$ -	\$ 883,333	\$ -	\$ -	\$ -	\$ -	\$ 883,333
Install Backtie for South Healdsburg	\$ -	\$ 836,000	\$ -	\$ -	\$ -	\$ -	\$ 836,000
Reconductor Grove Street North of Dry Creek	\$ -	\$ 157,850	\$ -	\$ -	\$ -	\$ -	\$ 157,850
Badger Substation Bank Replacement	\$ -	\$ -	\$ 1,518,825	\$ 14,229,600	\$ -	\$ -	\$ 15,748,425
	<b>\$ 4,120,000</b>	<b>\$ 1,877,183</b>	<b>\$ 1,518,825</b>	<b>\$ 14,229,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,745,608</b>



**Electric Projects - Fund 542**

Project Name	FY 26-27 Low Carbon Fuel			FY 27-28	
	Electric Fund 540	Standards Fund 547	Total	Electric Fund 540	Total
Underground Healdsburg Ave	\$ -	\$ -	\$ -	\$ -	\$ -
Public Electric Vehicle Charging Stations	\$ -	\$ 883,333	\$ 883,333	\$ -	\$ -
Install Backtie for South Healdsburg	\$ 836,000	\$ -	\$ 836,000	\$ -	\$ -
Reconductor Grove Street North of Dry Creek	\$ 157,850	\$ -	\$ 157,850	\$ -	\$ -
Badger Substation Bank Replacement	\$ -	\$ -	\$ -	\$ 1,518,825	\$ 1,518,825
	<b>\$ 993,850</b>	<b>\$ 883,333</b>	<b>\$ 1,877,183</b>	<b>\$ 1,518,825</b>	<b>\$ 1,518,825</b>



## Electric Fund Initiatives

### Electric Public Benefit Fund

#### Included

- Public Vehicle Charging Stations (\$883k)
- Low Income Utility Bill Assistance – CARE (\$125k / \$138k)
- Low Income Conservation & Energy Rebates (\$100k per year)

### Cap and Trade Fund

#### Included

- Utility Billing Enhancements (\$243k / \$107k)
- Conservation & Energy Rebates (\$300k / \$295k)



# Questions & Feedback



# Internal Service Funds



**Vehicle Replacements**



**EXPENSES**

	<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28<sup>Item 3.a</sup> Proposed Budget</b>
Community Services - Silverado	\$ 80,000	\$ -
Police - Ford Interceptor	101,643	-
Police - Ford Interceptor	101,643	-
Police - K9 Vehicle	100,000	-
Fire - Sierra	-	100,000
Street - Vacuum Truck	92,313	-
Water - Vacuum Truck	315,403	-
Sewer - Vacuum Truck	361,560	-
Electric - Escape	72,915	
Electric - F250 Truck	-	56,631
Electric - F550 Bucket Truck	-	300,000
<b>Total Expense</b>	<b>\$ 1,225,476</b>	<b>\$ 456,631</b>

**Vehicle Replacements**



**Department**

	<b>FY 26-27 Ending Fund Balance</b>	<b>FY 27-28 Ending Fund Balance</b>
Facilities	\$ 9,236	\$ 15,343
Information Services	7,587	15,509
Community Development	77,887	17,009
Police	62,448	323,474
Fire	524,343	85,973
Fire - Measure H	9,773	136,210
Community Services	202,238	571,725
Public Works - Development	8,322	19,977
Public Works - Streets	107,340	153,668
Public Works - Water Distribution	13,416	184,598
Public Works - Wastewater Distribution	12,716	208,832
Public Works - Water Operations	380,065	454,655
Public Works - Wastewater Operations	365,590	455,328
Electric	388,845	420,611

153 of 156

<b>Ending Fund Balance</b>	<b>\$ 2,169,806</b>	<b>\$ 3,062,912</b>
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**Building  
Maintenance  
Projects**

**EXPENSES**

	<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28 Proposed Budget</b>
City Hall - EV Charging Station	\$ 35,000	\$ -
Corporation Yard - Document Storage	35,000	-
Corporation Yard - Gate & Doors	22,000	-
Fire Station 1 - Upgrades Phase 1	810,000	-
Police Station - Upgrades Phase 1	40,000	210,000
Museum - Roof Replacement	50,000	-
Senior Center - Kitchen Upgrades	15,000	-
Corporation Yard - Facility Assessment	-	35,000
Corporation Yard - Roof Repair	-	175,000
<b>Total Expense</b>	<b>\$ 1,007,000</b>	<b>\$ 420,000</b>



	<b>FY 26-27 Proposed Budget</b>	<b>FY 27-28 Proposed Budget</b>
<b><u>EXPENSES</u></b>		
Salaries & Benefits	\$ 1,038,666	\$ 1,083,429
Rentals and Leases	815,862	786,023
Meeting, Travel, and Training	21,160	16,200
Telecommunication & Data Services	73,614	74,406
Software Subscriptions & Licenses	668,578	882,622
Operational Expense	127,903	97,071
Contracted Services	528,687	444,787
Land, Bldg, Vehicles and Equipment	-	40,000
Overhead Allocation	214,522	214,522
Insurance	40,261	46,244
Total Expense	\$ 3,566,231	\$ 3,721,650

### City-wide Initiatives

- Network & Data Center Lease - \$695k per year
- GIS Redevelopment - \$80k per year
- Cybersecurity Enhancements - \$87k per year
- Server Upgrade \$130k year two



# Questions & Feedback

