

ANNUAL BUDGET



**FISCAL YEAR
2026-2027**

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

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City Manager's FY 2026-2027 Budget Message

June 16, 2026

Honorable Mayor, Vice Mayor, Councilmembers, and the Residents of Porterville:

It is my honor to present the City of Porterville's Proposed Budget for Fiscal Year 2026-2027.

This budget represents far more than a financial document. It reflects the City Council's priorities, the community's vision for the future, and the City's leadership commitment to responsible stewardship, operational accountability, organizational modernization, and long-term financial sustainability.

Over the past decade, the City of Porterville endured extraordinary financial, operational, and community challenges. Following the Great Recession, the City focused heavily on fiscal stabilization, protecting core services, and rebuilding reserves. In more recent years, the City navigated the catastrophic Library Fire, the pandemic, inflationary pressures, supply chain disruptions, rising pension obligations, significant infrastructure demands, and the Flood Fight.

Throughout those challenges, prior City leadership and staff worked diligently to maintain essential services, secure outside funding opportunities, and position the City for continued growth.

Fiscal Year 2025-2026 marked the first budget developed under the current City Council leadership and City Manager administration. That budget began a deliberate transition in the City's organizational philosophy from a local government primarily focused on responding to crises and delivering projects toward a local government focused on organizational performance, accountability, measurable outcomes, and operational sustainability.

The Fiscal Year 2026-2027 Budget continues that transition through a focus on disciplined operations, responsible financial planning, reliable infrastructure, effective public services, and clear organizational priorities.

COMMUNITY ENGAGEMENT AND TRANSPARENCY

This year's budget process continued placing a strong emphasis on transparency, public engagement, and community collaboration.

The City hosted a Community Budget Workshop, a Capital Improvement Program Special City Council Meeting, and a Preliminary Budget Special City Council Meeting to provide residents with opportunities to better understand how City revenues are generated, how resources are allocated, and how investment decisions are made. Residents provided valuable feedback regarding infrastructure, public safety, economic development, parks, quality of life improvements, and long-term community priorities.

The budget reflects the City Council's commitment to ensuring that budgeting is not simply an internal government process, but a collaborative effort between the City organization and the residents we serve.

FINANCIAL OVERVIEW

The Fiscal Year 2026-2027 Budget was developed conservatively and strategically amid continuing financial pressures facing the City.

While the City continues to experience economic activity, revenue growth has remained relatively flat and the City anticipates potential revenue declines over the coming fiscal years. At the same time, the City continues facing increasing operational and financial pressures that require disciplined budgeting, expenditure control, and careful alignment of organizational resources.

The Fiscal Year 2026-2027 Budget currently projects revenues of approximately \$37,051,838 and expenditures of approximately \$36,643,261, resulting in a modest projected surplus of approximately \$265,732.

During the budget development process, the City identified and addressed a \$1.5 million structural deficit through expenditure reductions, workforce alignment, operational restructuring, and strategic cost-control measures. Balancing measures included eliminating vacant positions, strategically reducing expenditures across departments, pausing certain equipment replacement

investments, and implementing organizational restructuring initiatives designed to improve efficiency and align operations with long-term revenue expectations.

While these financial realities require difficult but necessary decisions, the City's proactive approach to budget development and operational restructuring has positioned the organization to address current challenges while preserving essential public services, maintaining responsible reserve levels, and strengthening the City's overall financial position.

The Fiscal Year 2026-2027 Budget also reflects the City's continued effort to strengthen financial forecasting, improve operational transparency, modernize internal systems, and utilize data-driven decision-making to improve service delivery and resource allocation.

FISCAL POLICY AND LONG-TERM SUSTAINABILITY

The Fiscal Year 2026-2027 Budget reflects the City's broader fiscal policy framework focused on strengthening financial stability, reducing liabilities, improving service delivery, and establishing a more proactive and disciplined approach to government operations.

The City recognizes that many of its financial pressures, infrastructure demands, operational inefficiencies, and unfunded liabilities developed gradually over many years and will require consistent planning, disciplined decision-making, and organizational accountability to address responsibly. Fiscal Year 2026-2027 continues the City's deliberate shift towards a more strategic and implementation-focused approach.

First, the City must continue reducing expenditures and aligning operational costs with realistic revenue expectations. This includes workforce alignment through attrition, organizational restructuring, elimination of waste, modernization of internal operations, and prioritization of staffing resources based on City Council priorities and available revenues.

Second, the City must continue reducing unfunded liabilities and financial obligations that place increasing pressure on the organization's fiscal stability. This includes continuing to address the City's CalPERS obligations, which currently exceed \$50 million and require annual payments exceeding \$6 million, while also addressing approximately \$9 million in liabilities associated with the City's Risk Management Fund.

The Fiscal Year 2026-2027 Budget begins addressing these liabilities through an initial \$100,000 contribution toward the Risk Management Fund deficit while also implementing policy and

operational changes intended to improve financial accountability. These efforts include evaluating healthcare and workers' compensation contribution structures, improving internal risk management practices, and ensuring enterprise operations appropriately absorb operational liability costs rather than relying on the General Fund.

The City must also continue strategically evaluating sustainable operational and financial solutions associated with the Municipal Golf Course, which currently carries approximately \$2.3 million in outstanding debt obligations. During Fiscal Year 2025-2026, the City took important steps to fully fund Golf Course operations and stabilize ongoing financial losses. Moving forward, the City must continue evaluating operational models and financial strategies that improve operational viability, which may include increasing revenues, pursuing public-private partnerships, or evaluating future revenue-generating opportunities associated with the property.

Third, the City must continue strengthening revenues through economic development, housing growth, business expansion, industrial development, infrastructure coordination, and implementation-focused pro-growth policies intended to expand the City's tax base and improve economic competitiveness. The City will also continue evaluating and updating user fees, service charges, and cost recovery structures across departments to better align revenues with the actual cost of providing public services.

Finally, the City must continue evolving toward a more performance-driven and business-oriented operational model focused on efficiency, accountability, innovation, and financial sustainability. This includes continued evaluation of operational practices, service delivery models, public-private partnerships, alternative revenue opportunities, and other strategic initiatives intended to improve organizational performance, accelerate economic growth, and strengthen the City's financial position.

WORKFORCE ALIGNMENT AND OPERATIONAL RESTRUCTURING

One of the most important components of the Fiscal Year 2026-2027 Budget is the City's continued effort to align staffing levels, organizational structures, and ongoing expenditures with available revenues and operational priorities.

Like many local governments throughout California, Porterville continues facing rising operational costs, pension obligations, inflationary pressures, and increasing service demands that require the City to continuously evaluate service delivery and organizational efficiency.

In order to maintain financial stability and align operational costs with available revenues, the City must continue implementing workforce alignment strategies through attrition, retirements, modernization, operational restructuring, and careful evaluation of vacant positions within departments primarily funded through the General Fund, Measure H, and Measure I.

These efforts are intended to minimize impacts to existing employees while maintaining essential public services and responsibly aligning staffing resources with service demands and available revenues.

At the same time, the City recognizes that enterprise-funded operations must continue maintaining service levels that are financially sustainable and responsive to community needs.

Accordingly, staff is proposing targeted staffing increases within the Refuse Division of the Transportation Department to address service needs that have gone unaddressed for many years. These adjustments, along with investments in additional vehicles, Routeware technology systems, and other service improvements, are intended to modernize service delivery, improve routing efficiency, strengthen accountability, and improve overall effectiveness within the City's refuse operations.

In addition to workforce alignment, each department is expected to continue identifying opportunities to strategically reduce expenditures and improve productivity wherever possible.

This includes:

- Reducing labor overtime where operationally feasible
- Reducing dependence on paper and transitioning toward a more paperless environment
- Improving efficiency through modernization and technology
- Eliminating waste throughout departmental operations
- Continuously evaluating processes to improve productivity and accountability

The Fiscal Year 2025-2026 Budget marked the beginning of a significant organizational transition focused on improving accountability, coordination, organizational alignment, and overall performance throughout the City organization. Over the past year, the City has undergone substantial leadership and operational restructuring as part of a broader effort to modernize operations, strengthen expectations, improve efficiency, and better position the organization for the future.

The City recognizes the value of institutional knowledge and the contributions made by past employees and leadership. At the same time, the organization remains focused on building a proactive and performance-driven culture centered on accountability, organizational effectiveness, and customer service.

Building upon that transition, the Fiscal Year 2026-2027 Budget prioritizes the continued development of a high-performing leadership team and organizational structure designed to attract, develop, and retain top-tier talent committed to the City's strategic vision and operational priorities.

As part of this effort, the City will continue implementing strategic organizational adjustments intended to improve coordination, strengthen oversight, enhance customer service, modernize internal operations, and better align departmental responsibilities with citywide priorities.

This organizational restructuring also creates the opportunity to establish a full-time Parks & Leisure Director focused specifically on parks, recreation, community services, and quality of life initiatives. As the City continues growing and investing in recreational facilities and community amenities, dedicated departmental leadership will strengthen operational oversight, project implementation, long-range planning, and service delivery within the Parks & Leisure Department.

ORGANIZATIONAL MODERNIZATION

The Fiscal Year 2026-2027 Budget continues the City's effort to modernize internal operations, streamline processes, improve customer service, and create a more efficient and responsive local government organization.

Modernization initiatives included in the Fiscal Year 2026-2027 Budget are focused on upgrading core business systems, expanding digital services, improving communication, and enhancing organizational efficiency across departments.

Key modernization initiatives include:

- New permitting and business license software
- Upgraded financial systems
- Expanded digital services and paperless processes
- Enhanced customer service and operational improvements

Fiscal Year 2025-2026 also included continued expansion of the Water Division’s Digital Meter Program, which provides residents with access to real-time water consumption information and improved usage monitoring capabilities.

These investments are intended to strengthen public access to services, improve organizational efficiency, and support a more responsive and business-friendly organization.

LONG-TERM STRATEGIC INVESTMENT

The Fiscal Year 2026-2027 Budget reflects what the City Council has identified as the “Great Pivot” — a strategic shift in the City’s priorities toward economic development and pro-growth policies intended to strengthen Porterville’s economic future and financial stability.

Over the past decade, the City has identified and planned approximately \$1.2 billion in capital projects and infrastructure investments across streets, bridges, water systems, wastewater infrastructure, storm drainage, parks, public safety facilities, transit, airport infrastructure, and economic development initiatives. Many of these projects have been completed or are currently underway, while others remain part of the City’s broader infrastructure planning efforts supporting future growth, operational needs, and community development.

As operational costs continue to rise and revenue growth remains limited, the City must strategically prioritize investments that expand the tax base, strengthen economic competitiveness, and support financial stability.

The “Great Pivot” reflects the City Council’s decision to re-prioritize resources previously associated with the Olive Street Bridge project and instead prioritize the SoTu Master Plan as a transformational economic development initiative intended to support housing opportunities, business expansion, infrastructure coordination, and future revenue generation.

The SoTu Master Plan also aligns closely with the City Council’s pro-growth strategic direction focused on modernizing and updating the City’s Development Ordinance to eliminate unnecessary red tape, reduce bureaucracy, streamline permitting processes, and remove regulatory barriers that have historically slowed investment and development within the community.

In support of this strategy, the Fiscal Year 2026-2027 Budget also includes the consolidation of Planning and Engineering functions into a newly reorganized Planning & Engineering Department

designed to improve coordination, streamline development review processes, accelerate project delivery, and create a more efficient and business-friendly development environment.

Collectively, these efforts represent a significant strategic and operational shift toward:

- Economic competitiveness
- Strategic growth
- Streamlined government
- Organizational efficiency
- Housing production and business development
- Infrastructure coordination
- Implementation-focused economic development policies

At the same time, the City remains committed to balancing growth and economic expansion with responsible infrastructure planning, operational capacity, and preservation of public assets necessary to support the community over time.

INFRASTRUCTURE AND CAPITAL PRIORITIES

The Fiscal Year 2026-2027 Budget continues prioritizing infrastructure investments focused on improving public safety, supporting economic development, enhancing mobility, and maintaining critical public infrastructure throughout the community.

For Fiscal Year 2026-2027 alone, the City has identified approximately \$107 million in planned capital investments across transportation infrastructure, water systems, public facilities, and community improvement projects.

Major Street, Water, and Transportation investments planned for Fiscal Year 2026-2027 include:

- **Street Improvements**
 - 30 lane-miles of Self-Performed Street Maintenance (\$3,000,000)
 - Main Street Parking Lot (\$2,010,000)
 - SR190 / 65 Improvements (\$8,710,000)
 - Newcomb / Mulberry Traffic Signal (\$1,234,000)
- **Pedestrian Safety Improvements**
 - HAWK Crossings (\$1,800,000)
 - Rapid Flashing Beacons (\$745,000)

-
- **Water Infrastructure Improvements**
 - Well No. 34 & 37 (\$6,283,035)
 - Del Oro and Hope School Consolidations (\$4,030,000)
 - **Transportation**
 - Airfield Electrical Improvements (\$710,000)
 - Fuel Island Containment (\$250,000)
 - New Transportation Maintenance Facility (\$8,000,000)
 - Airport Runway Expansion and Rehabilitation

Fiscal Year 2025-2026 also included several significant transportation modernization improvements, including delivery of nine new compressed natural gas (CNG) transit buses, installation of new solar-powered bus stop signage with integrated seating, deployment of modern transit shelters, and interior and exterior renovations at the Transit Center intended to improve rider experience, accessibility, and overall transit system performance.

The Porterville Municipal Airport continues serving as a critical regional transportation and emergency response asset supporting CalFire’s Air Attack Base, U.S. Forestry operations, aviation training activities, military and airborne operations, and broader economic development opportunities throughout the region. Planned runway expansion and rehabilitation improvements are intended to improve operational safety, maintain FAA compliance, reduce infrastructure risks, and strengthen the reliability of critical airport infrastructure.

These investments are intended to strengthen infrastructure reliability, improve mobility and public safety, support economic development, and preserve the public assets necessary to serve the Porterville community for years to come.

PUBLIC SAFETY

Public safety remains one of the City Council’s highest priorities and continues to serve as a foundational responsibility of the City.

Fiscal Year 2025-2026 included several major public safety and firefighter training investments, including the construction of the new four-story Drager Live Fire Training Tower designed to provide realistic, controlled live fire training conditions that improve operational readiness, emergency response capabilities, and firefighter safety.

The Fiscal Year 2026-2027 Budget continues supporting the facility, equipment, technology, and service needs of the City's Police and Fire Departments to ensure first responders have the resources necessary to protect the community and respond effectively to emergencies.

Major public safety investments planned for Fiscal Year 2026-2027 include:

- Radio Upgrades (\$1,013,503)
- Implementation of the Drone as a First Responder Program
- Fire Station #71 Remodel (Design) (\$1,098,892)
- Fire Station #72 Remodel (\$3,334,000)
- Delivery of a new Ladder Truck and Fire Engine

Porterville's voter-approved public safety measures, Measure H and Measure I, continue to play an essential role in supporting public safety services, improving emergency response capabilities, maintaining public safety facilities, and funding infrastructure improvements that benefit the community.

The City Council and City administration also recognize the outstanding leadership, professionalism, and dedication demonstrated daily by Interim Police Chief Bobby Rader, Fire Chief Brian Cogburn, and the men and women of the Porterville Police and Fire Departments who work tirelessly each day to protect residents and visitors throughout the City. Their commitment to public service, emergency response, and community safety continues to play a critical role in maintaining the safety and well-being of the Porterville community.

The City remains committed to ensuring that public safety personnel continue receiving the support, training, and resources necessary to protect the Porterville community.

PARKS, QUALITY OF LIFE, AND COMMUNITY INVESTMENT

The Fiscal Year 2026-2027 Budget recognizes that strong communities are built not only through public safety and infrastructure investment, but also through parks, recreational amenities, public spaces, and programs that strengthen neighborhoods and enhance quality of life.

The City's Parks & Leisure Department continues embracing its guiding philosophy that "Parks Make Life Better," recognizing that parks, recreation programs, trails, community facilities, and public spaces play an important role in supporting wellness, healthy lifestyles, youth activities, neighborhood pride, and overall quality of life throughout Porterville.

Fiscal Year 2025-2026 also included several significant community enhancements, including the addition of the USS Porterville Battleship Playground and the Washington Monument at Veterans Park, both of which expanded recreational opportunities, strengthened civic identity, and created new amenities for residents and families.

As the City continues expanding parks, recreational facilities, and public amenities, the Fiscal Year 2026-2027 Budget also recognizes the operational responsibilities associated with maintaining and operating those investments. In particular, the future completion and operation of the Overland Park & Recreation Center will require additional staffing resources to support facility operations, maintenance, and programming. Planning for these operational needs remains important to ensuring these investments remain well-maintained and responsive to residents over time.

Major quality of life and community investment initiatives planned for Fiscal Year 2026-2027 include:

- Overland Park & Recreation Center (\$11,457,847)
- Butterfield Corridor Trail (\$1,506,000)
- New Library (Design) (\$2,115,820)
- Sportsplex (Design) (\$650,000)
- Veterans Park Trail Phase II (\$1,800,000)
- City Hall Roof Repair & ADA Improvements (\$800,000)
- Navigation Center Expansion (\$854,761)

These investments are intended to expand recreational opportunities, improve connectivity, support neighborhood revitalization, and enhance quality of life throughout Porterville.

The City also recognizes that investments in parks, recreation, and public amenities play an important role in supporting economic growth, attracting investment, and strengthening Porterville's appeal as a place to live, work, and raise a family.

ECONOMIC DEVELOPMENT AND FUTURE GROWTH

Economic development and sustainable growth remain central priorities of the City Council's strategic vision for Porterville's future.

The Fiscal Year 2026-2027 Budget continues focusing on strengthening economic competitiveness, expanding the tax base, supporting housing and business development, and improving financial stability.

The City's economic development strategy is centered around five key focus areas:

- Sales tax generation
- Housing growth
- Industrial development
- Downtown revitalization
- Workforce alignment

Sales tax generation remains critically important to the City's financial stability. Supporting local business growth, expanding economic activity, and increasing taxable sales are essential to maintaining service levels and reducing pressure on existing revenue sources.

The City must continue supporting responsible housing growth and industrial development to strengthen the local economy, expand the tax base, create jobs, and position Porterville for continued growth opportunities.

Porterville's affordability, strong sense of community, agricultural foundation, workforce potential, and central location within the San Joaquin Valley continue creating opportunities to attract new families, businesses, and investment to the community.

Downtown revitalization remains another important priority. A strong downtown supports economic activity, community identity, tourism opportunities, private investment, and overall vibrancy throughout the City.

A major component of this strategy includes continued implementation of the SoTu Master Plan, which is intended to serve as a transformational economic development initiative supporting housing opportunities, infrastructure investment, business expansion, and future revenue generation throughout the community.

The City also continues modernizing its Development Ordinance and reorganizing internal development functions through the newly consolidated Planning & Engineering Department in order to create a more efficient, coordinated, and business-friendly development environment.

At the federal level, the City recognizes the growing emphasis on reducing bureaucracy, accelerating project delivery, supporting workforce development, and prioritizing strategically planned and shovel-ready infrastructure investments. As competition for state and federal funding increases, local governments must be prepared to move projects efficiently from planning to implementation while demonstrating readiness, coordination, and economic value.

In support of these efforts, staff is also recommending funding for professional legislative and governmental advocacy services intended to strengthen the City's ability to compete for state and federal funding opportunities, monitor regulatory and legislative developments, support strategic infrastructure priorities, and advance broader economic development initiatives important to the community.

Proactive engagement and strategic advocacy will remain important tools for supporting infrastructure investment, economic development initiatives, workforce development opportunities, and regional partnerships.

The City recognizes that economic growth is supported through coordinated investments in infrastructure, housing, public services, transportation, quality of life amenities, and business support systems that strengthen the community's competitiveness and attractiveness for investment.

Ultimately, these efforts are intended to create a stronger Porterville with expanded housing opportunities, improved public services, increased economic investment, and greater opportunity for residents, businesses, and future generations.

LOOKING FORWARD

The Fiscal Year 2026-2027 Budget reflects a City organization that is planning not only for today's needs, but for future generations.

This budget reflects a deliberate strategy focused on responsible governance, disciplined operations, economic growth, and continued investment in the Porterville community.

While challenges remain, Porterville is better positioned to move forward through responsible financial planning, strategic investment, and a clear vision for the future. Porterville remains a

community defined by resilience, hard work, family values, and a shared commitment to building a stronger future together.

The work ahead will require continued leadership, collaboration, innovation, and strong partnerships between the City Council, City staff, residents, businesses, and the broader community. Porterville remains well-positioned to continue building upon the momentum established over the past year.

Ultimately, the goal is simple: to build a stronger, more prosperous, and more financially stable Porterville for future generations.

Sincerely,



Richard Tree
City Manager

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RESOLUTION NO. 42-2026

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORTERVILLE ADOPTING THE
GENERAL FUND BUDGET FOR FISCAL YEAR 2026-2027**

WHEREAS, the City Manager, under provisions of the City Charter of the City of Porterville, has presented to the City Council for its consideration a proposed General Fund Operating and Capital Improvement Budget for the period beginning July 1, 2026, and ending June 30, 2027; and

WHEREAS, the City Council, after thorough review, has determined said budget, as modified and corrected, is in all respects suitable and adequate for the purposes of said budget and covers the necessary expenditures of the General Fund of the City of Porterville for Fiscal Year 2026-2027 and is based upon the revenue projections, expenditure estimates, and available fund balance presented to the City Council; and

WHEREAS, the City Council finds that the adopted General Fund Budget is balanced and reflects the City's commitment to fiscal responsibility, accountability, and long-term financial sustainability; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORTERVILLE
AS FOLLOWS:**

SECTION 1. The City of Porterville General Fund Budget for Fiscal Year 2026-2027 is adopted in the following amounts:

Operating Budget	\$36,602,080
Capital Outlay	\$6,976,750
Debt Service	\$1,625,433
Total	<u>\$45,204,263</u>

SECTION 2. The appropriations contained within the adopted General Fund Budget are hereby authorized for expenditure during Fiscal Year 2026-2027 in accordance with applicable law and City policies.

SECTION 3. The City Manager shall provide budget updates to the City Council at public meetings during the months of November, February, and May, or more frequently if conditions warrant, regarding the status of revenues, expenditures, and the continuing validity of assumptions utilized in the adopted budget.

SECTION 4. The City Manager is authorized to make technical, accounting, and administrative adjustments necessary to implement the adopted budget, provided such adjustments do not increase the total General Fund appropriations authorized by this Resolution.

SECTION 5. Increased service levels that require additional appropriations shall not be implemented without prior City Council approval.

SECTION 6. Any transfer of appropriations between functions or any budget adjustment that increases a departmental appropriation shall require prior City Council approval.

PASSED, APPROVED, AND ADOPTED this 16th day of June, 2026.

By: 
Greg Meister, Mayor

ATTEST:
Richard Tree, City Clerk

By: 
Fernando Gabriel- Moraga, Chief Deputy City Clerk

STATE OF CALIFORNIA)
CITY OF PORTERVILLE) SS
COUNTY OF TULARE)

I, RICHARD TREE, the duly appointed City Clerk of the City of Porterville do hereby certify and declare that the foregoing is a full, true and correct copy of the resolution passed and adopted by the Council of the City of Porterville at a meeting of the Porterville City Council duly called and held on the 16th day of June, 2026.

Said resolution was duly passed, approved, and adopted by the following vote:

Council:	MEISTER	MCKERVEY	BELTRAN	GREEN	RIVAS
AYES:	X	X		X	X
NOES:					
ABSTAIN:			X		
ABSENT:					



RICHARD TREE, City Clerk

By: _____

Fernando Gabriel-Moraga,
Chief Deputy City Clerk

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**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 – 2027**

GENERAL FUND

The General Fund was established by the original Charter of the City. Activities financed from this fund include legislative, administrative, legal and fiscal functions; police and fire protection services; planning and community promotion, engineering and construction safety, inspection, and regulation services; street and storm drain maintenance and traffic safety services; and parks, recreational, and library services. The primary sources of revenue for this fund include property tax, sales tax, utility users tax, and charges for services.

The projects proposed for fiscal year 2026-2027 total \$6,776,750 and include the following:

	<u>Appropriation</u>
ADA improvements – city facilities	\$ 100,000
City Hall parking lot overlay and repairs	150,000
City Hall roof replacement	700,000
Development ordinance update	51,000
Downtown holiday décor	40,000
Emergency Operations Center/Fire Station #71	1,098,892
Lead Reclamation at Range	50,000
Multi-sports field improvements (NPS Grant)	150,000
New Library – design (CSL Grant/Insurance proceeds)	2,115,820
Overland community center/park (Prop 68 grant)	2,221,038
Permitting & Asset Management Software	100,000
Sports Complex Improvements – booster pump	150,000
Update circulation element	50,000
Total	\$ <u><u>6,976,750</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027
GENERAL FUND SUMMARY**

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Revenues from:				
Property Taxes	\$ 10,013,704	\$ 10,010,000	\$ 10,607,824	\$ 10,920,991
Sales and Use Taxes	8,217,471	7,815,327	8,238,265	8,274,919
Utility Users Taxes	5,731,918	5,600,000	5,583,529	5,600,000
Other Taxes	4,857,368	4,919,218	4,782,593	4,785,718
Permits	1,089,635	931,000	919,841	956,000
Other agencies	1,483,859	636,398	1,021,250	288,615
Invested assets	1,122,743	970,066	1,055,638	1,000,066
Fines	18,142	21,500	19,519	18,800
Charges for services	4,801,111	4,889,803	5,132,113	5,007,229
Other revenues	346,747	192,200	207,303	199,500
Total operating revenues	37,682,698	35,985,512	37,567,875	37,051,838
Appropriations for:				
Legislation	1,053,489	1,037,200	916,443	1,020,563
Administration	1,415,676	1,324,400	1,148,738	1,872,605
City Attorney	170,859	200,000	206,500	350,000
Finance	2,123,413	2,759,269	2,541,090	2,952,819
Police Services	11,036,273	12,479,259	11,538,981	12,603,630
Fire Services	5,727,761	6,213,859	5,340,820	6,195,766
Planning & Engineering	3,259,170	3,314,014	3,186,653	3,192,020
Public Works	1,880,643	2,036,537	1,992,421	2,025,937
Parks and Leisure Services	5,254,182	6,122,012	5,807,560	6,366,491
Parks and Leisure Services - grant prog	65,104	50,241	45,793	63,430
Total departmental expenditures	31,986,570	35,536,791	32,724,999	36,643,261
Revenue over (under) expenditures	5,696,128	448,721	4,842,876	408,577
Other financing sources (uses):				
Transfers:				
Special Gas Tax	1,384,824	1,491,678	1,490,154	1,477,138
Community Development Block Grant	356,675	-	-	-
Traffic Safety Fund	71,689	75,850	73,383	75,850
Transportation Development	150,000	150,000	150,000	150,000
Park Development	109,543	82,700	79,598	82,600
Building Construction Fund	5,493	4,000	4,740	4,500
Golf Support	(301,368)	(400,000)	(400,000)	(400,000)
Other Transfers	-	-	-	(100,000)
Net transfers	1,776,856	1,404,228	1,397,875	1,290,088
Capital grants / donations / sale of land	914,629	12,800,275	5,812,760	3,954,780
GF reserve / designated funds	1,125,030	3,690,000	482,134	1,265,000
Restricted Fund Balance	715,893	210,000	162,980	1,794,470
Special Purpose Reserve	22,747	100,000	93,459	115,000
Capital Outlay	(1,574,369)	(16,680,275)	(5,479,581)	(6,936,750)
Debt Service	(1,626,007)	(1,630,863)	(1,630,863)	(1,625,433)
CalPERS UAL discretionary payment	-	-	-	-
Total other financing sources (uses)	1,354,779	(106,635)	838,764	(142,845)
Net Resources / (Appropriations)	\$ 7,050,907	\$ 342,086	\$ 5,681,640	\$ 265,732

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GENERAL FUND REVENUE ESTIMATES

	2024-2025	2025-2026		2026-2027
	Actual	Original Estimate	Revised Estimate	Estimate
Property taxes				
Current Secured	\$ 4,037,028	\$ 4,225,000	\$ 4,287,028	\$ 4,390,000
Current Unsecured	285,122	285,000	291,568	293,000
Prior Secured/Unsecured	105,324	100,000	113,295	115,000
In lieu of VLF	5,586,230	5,400,000	5,915,933	6,122,991
Total	10,013,704	10,010,000	10,607,824	10,920,991
Other taxes				
Sales & use tax	8,217,471	7,815,327	8,238,265	8,274,919
Utility Users tax	5,731,918	5,600,000	5,583,529	5,600,000
Transient occupancy tax	778,027	800,000	766,495	785,000
Property transfer tax	123,890	106,000	153,128	140,000
Franchises	775,772	800,000	760,330	760,000
Municipal franchises	1,001,134	1,001,134	1,001,134	1,001,134
Sales tax-Public Safety	394,773	386,000	356,190	343,500
Payments in-lieu of taxes	676,084	676,084	676,084	676,084
Business license tax	1,107,688	1,150,000	1,069,232	1,080,000
Total	18,806,757	18,334,545	18,604,387	18,660,637
Permits				
Building permits	399,204	350,000	348,441	350,000
Plumbing permits	349,687	275,000	291,293	300,000
Electrical permits	295,492	250,000	223,502	250,000
Other permits	45,252	56,000	56,605	56,000
Total	1,089,635	931,000	919,841	956,000
Revenue from Other Agencies				
Vehicle license fees in excess	195,446	85,000	96,218	95,000
Homeowners tax exemption	20,720	21,000	20,817	21,000
State & Federal operating grants	1,124,990	450,398	808,173	77,615
State Reimbursements	142,703	80,000	96,042	95,000
Total	1,483,859	636,398	1,021,250	288,615
Use of money & property				
Investment income	1,070,776	920,000	1,005,222	950,000
Rental income	51,967	50,066	50,416	50,066
Total	1,122,743	970,066	1,055,638	1,000,066

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GENERAL FUND REVENUE ESTIMATES

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Fines & forfeitures				
Parking fines	5,864	9,000	5,485	6,000
Vehicle code fines	2,685	2,500	3,835	2,800
Other fines	9,593	10,000	10,199	10,000
Total	18,142	21,500	19,519	18,800
Charges for services				
Planning & zoning fees	69,143	60,000	48,835	51,000
Engineering & inspection fees	95,802	89,500	67,806	76,000
Police services	460,984	455,000	509,952	466,000
Fire services	219,557	167,000	282,517	182,000
Library services	16,045	17,000	17,996	17,000
Recreation facility rentals	64,651	64,340	59,408	62,175
Recreation program revenues	179,641	166,970	164,979	162,100
Senior program revenues	14,061	14,000	13,102	14,000
Swimming fees	90,653	90,000	85,435	89,000
Passport services	82,556	77,000	67,274	75,000
Interfund services	3,487,831	3,675,539	3,802,355	3,800,000
Other service charges	20,187	13,454	12,454	12,954
Total	4,801,111	4,889,803	5,132,113	5,007,229
Other revenues	346,747	192,200	207,303	199,500
TOTAL GENERAL FUND	37,682,698	35,985,512	37,567,875	37,051,838

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GENERAL FUND EXPENDITURE ESTIMATES

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
LEGISLATIVE				
City Council	\$ 173,623	\$ 157,200	\$ 140,936	\$ 283,000
- Reserves / Designated Funds	22,747	115,000	93,459	115,000
Community Promotion	300,191	555,000	457,672	459,063
Emergency Operations - Temporary Library	198,904	210,000	162,980	163,500
Emergency Operations - March Storms	358,024	-	61,396	-
Total	1,053,489	1,037,200	916,443	1,020,563
ADMINISTRATIVE				
City Manager	590,405	526,876	490,170	871,001
City Clerk	345,656	331,132	301,783	427,407
Human Resources	479,615	466,392	356,785	574,197
Total	1,415,676	1,324,400	1,148,738	1,872,605
CITY ATTORNEY	170,859	200,000	206,500	350,000
FINANCE				
General Accounting	721,072	1,049,026	948,832	1,271,248
Information Technology Services	624,620	798,847	737,719	722,730
General Services	323,404	439,715	371,031	461,881
Utility Billing	454,317	471,681	483,508	496,960
Total	2,123,413	2,759,269	2,541,090	2,952,819
POLICE SERVICE				
Police Administration	11,036,273	12,479,259	11,538,981	11,981,582
Animal Services	-	-	-	622,048
Total	11,036,273	12,479,259	11,538,981	12,603,630

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GENERAL FUND EXPENDITURE ESTIMATES

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
FIRE SERVICE	<u>5,727,761</u>	<u>6,213,859</u>	<u>5,340,820</u>	<u>6,194,585</u>
PLANNING & ENGINEERING				
Planning	753,974	912,299	700,545	886,405
Economic Development	487,927	461,951	458,989	309,893
Engineering & Project Management	<u>2,017,269</u>	<u>1,939,764</u>	<u>2,027,119</u>	<u>1,995,722</u>
Total	<u>3,259,170</u>	<u>3,314,014</u>	<u>3,186,653</u>	<u>3,192,020</u>
PUBLIC WORKS				
Street Maintenance	645,936	746,713	769,553	753,100
Traffic Control	403,943	453,394	404,845	458,457
Street Lighting	738,888	744,965	720,601	724,038
Parking Lot Maintenance	<u>91,876</u>	<u>91,465</u>	<u>97,422</u>	<u>90,342</u>
Total	<u>1,880,643</u>	<u>2,036,537</u>	<u>1,992,421</u>	<u>2,025,937</u>
PARKS & LEISURE SERVICES				
Parks Maintenance	3,505,369	4,172,270	4,024,256	4,180,458
Leisure Services	846,836	985,230	954,695	990,192
Swimming Pool	256,973	280,469	248,585	282,628
Library	645,004	684,043	580,024	698,998
Overland Rec Center	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,215</u>
Subtotal	<u>5,254,182</u>	<u>6,122,012</u>	<u>5,807,560</u>	<u>6,366,491</u>
Grant-funded Parks programs	<u>65,104</u>	<u>50,241</u>	<u>45,793</u>	<u>63,430</u>
Total	<u>5,319,286</u>	<u>6,172,253</u>	<u>5,853,353</u>	<u>6,429,921</u>
TOTAL GENERAL FUND	<u>\$ 31,986,570</u>	<u>\$ 35,536,791</u>	<u>\$ 32,724,999</u>	<u>\$ 36,642,080</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

GENERAL FUND EQUIPMENT REPLACEMENT

This fund was established to build up funds for the acquisition and replacement of vehicles and equipment for general fund activities including administrative, police and fire protection, planning and community development, public works, and parks and recreational services. Funds are deposited from the General Fund, Measure H Fund and Measure I Fund.

For the fiscal year 2026-2027, the following capital projects in the amount of \$1,222,703 are proposed:

	Appropriation
Accounting software update	\$ 10,000
FS#74 Type 1 Engine	199,200
Emergency Communication Center Radio Upgrade	1,013,503
Total	\$ <u>1,222,703</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GENERAL FUND EQUIPMENT REPLACEMENT

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 8,340,927	\$ 9,645,501	\$ 10,295,905	\$ 10,341,180
Add:				
Revenues from:				
Federal and state grants	204,188	125,000	274,251	175,000
Interest income	491,796	200,000	274,251	250,000
Interdepartmental service charges	3,056,646	2,300,000	1,792,704	1,900,000
Other revenues	35,645	30,000	47,410	-
Total	3,788,275	2,655,000	2,388,616	2,325,000
Less:				
Appropriations for:				
Equipment replacement	1,821,215	1,413,000	1,842,541	1,188,291
Capital projects	12,082	800,000	500,800	1,222,703
Total	1,833,297	2,213,000	2,343,341	2,410,994
Available balance, end of year	\$ 10,295,905	\$ 10,087,501	\$ 10,341,180	\$ 10,255,186

RESOLUTION NO. 43-2026

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORTERVILLE ADOPTING THE
SPECIAL REVENUE, PROPRIETARY, CAPITAL PROJECTS, AND DEBT SERVICE FUNDS
BUDGET FOR FISCAL YEAR 2026-2027**

WHEREAS, the City Manager, under provisions of the City Charter of the City of Porterville, has presented to the City Council for its consideration a proposed Operating and Capital Improvement Budget for the Special Revenue, Proprietary, Capital Projects, and Debt Service Funds for the period beginning July 1, 2026, and ending June 30, 2027; and

WHEREAS, the City Council, after thorough review, has determined said budgets, as modified and corrected, are in all respects suitable and adequate for the purposes of said budgets and cover the necessary expenditures and expenses of the Special Revenue, Proprietary, Capital Projects, and Debt Service Funds of the City of Porterville for Fiscal Year 2026-2027; and

WHEREAS, the City Council finds that the adopted budgets reflect the City's commitment to fiscal responsibility, accountability, and the long-term sustainability of its Special Revenue, Proprietary, Capital Projects, and Debt Service Funds; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORTERVILLE AS FOLLOWS:

SECTION 1. The City of Porterville Special Revenue, Proprietary, Capital Projects, and Debt Service Funds budgets for Fiscal Year 2026-2027 are adopted in the following amounts:

Operating Budget	\$73,396,947
Capital Outlay	\$100,256,154
Debt Service	\$6,271,291
Total	<u>\$179,924,392</u>

SECTION 2. The appropriations contained within the adopted Special Revenue, Proprietary, Capital Projects, and Debt Service Funds budgets are hereby authorized for expenditure during Fiscal Year 2026-2027 in accordance with applicable law and City policies.

SECTION 3. The City Manager shall provide budget updates to the City Council at public meetings during the months of November, February, and May, or more frequently if conditions warrant, regarding the status of revenues, expenditures, and the continuing validity of assumptions utilized in the adopted budgets.

SECTION 4. Pursuant to Ordinance No. 1684, the Porterville Police, Fire and Emergency Response 9-1-1 Measure Expenditure Plan is hereby recertified for Fiscal Year 2026-2027. The document attached hereto as Exhibit "A" and incorporated herein by this reference reflects the financial

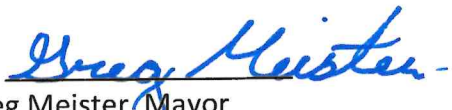
consequences of the receipt, expenditure, and allocation of Measure H sales tax revenues for Fiscal Year 2026-2027.

SECTION 5. The City Manager is authorized to make technical, accounting, and administrative adjustments necessary to implement the adopted budgets, provided such adjustments do not increase the total appropriations authorized by this Resolution.

SECTION 6. Increased service levels that require additional appropriations shall not be implemented without prior City Council approval.

SECTION 7. Any transfer of appropriations between funds or any budget adjustment that increases a departmental appropriation shall require prior City Council approval.

PASSED, APPROVED, AND ADOPTED this 16th day of June, 2026.

By: 
Greg Meister, Mayor

ATTEST:
Richard Tree, City Clerk

By: 
Fernando Gabriel- Moraga, Chief Deputy City Clerk

"EXHIBIT A"**RECERTIFICATION FOR 2026-2027 FISCAL YEAR
MEASURE H EXPENDITURE PLAN**

Pursuant to Ordinance No. 1684, the City Council has evaluated Porterville's public safety and community service needs and hereby recertifies the following Measure H Expenditure Plan for Fiscal Year 2026-2027.

MEASURE H FUND SUMMARY

Beginning Fund Balance (July 1, 2026)	\$5,190,840
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Fiscal Year 2026-2027 Revenues

Measure H Sales Tax Revenues	\$5,461,180
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Interest Revenues	\$116,000
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Other Revenues	\$90,000
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Total Revenues	<u>\$5,667,180</u>
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Fiscal Year 2026-2027 Expenditures**Ongoing Public Safety and Community Services**

Police Department Operations: Maintain expanded patrol, gang suppression, and narcotics enforcement operations.	\$2,389,088
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Fire Department Operations: Maintain fire protection services and operations at the Public Safety Station.	\$2,321,555
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Library and Adult Learning Center Operations: Maintain library services, literacy programs, and operations of the Adult Learning Center.	\$651,976
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Subtotal – Ongoing Public Safety and Community Services	<u>\$5,362,619</u>
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Capital Projects

Fire Department #72 remodel	\$2,110,316
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Subtotal – Capital Projects	<u>\$2,110,316</u>
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Total Expenditures	<u>\$7,472,935</u>
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Net Change in Fund Balance	(\$1,805,755)
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Estimated Ending Fund Balance (June 30, 2027)	\$3,385,085
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The City Council finds that the expenditures identified above are consistent with the purposes approved by the voters under Measure H and are necessary to maintain and enhance public safety and community services within the City of Porterville.

STATE OF CALIFORNIA)
 CITY OF PORTERVILLE) SS
 COUNTY OF TULARE)

I, RICHARD TREE, the duly appointed City Clerk of the City of Porterville do hereby certify and declare that the foregoing is a full, true and correct copy of the resolution passed and adopted by the Council of the City of Porterville at a meeting of the Porterville City Council duly called and held on the 16th day of June, 2026.

Said resolution was duly passed, approved, and adopted by the following vote:

Council:	MEISTER	MCKERVEY	BELTRAN	GREEN	RIVAS
AYES:	X	X		X	X
NOES:					
ABSTAIN:			X		
ABSENT:					

RICHARD TREE, City Clerk



By: _____

Fernando Gabriel-Moraga,
 Chief Deputy City Clerk

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

PUBLIC SAFETY SALES TAX (MEASURE H) FUND

This fund was established as a result of the voters' approval of a one-half cent increase in sales tax on the November 8, 2005 Special Consolidated Election ballot. This fund is used to account for revenues received from this district tax, which are restricted for police and fire protection services and for literacy programs.

For the fiscal year 2026-2027, \$2,110,316 is appropriated for the following project:

	<u>Appropriation</u>
Fire Station #72 construction	\$ 2,010,316
Fire Station #72 furnishings	100,000
Total	\$ <u>2,110,316</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

PUBLIC SAFETY SALES TAX (MEASURE H) FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 5,039,598	\$ 5,581,976	\$ 5,287,206	\$ 5,190,840
Add:				
Revenues from:				
Sales tax - Measure H	5,335,383	5,239,246	5,716,232	5,461,180
Interest income	216,781	115,000	123,960	116,000
Police services	4,126	82,000	88,648	90,000
Contributions	1,600	-	-	-
Total	5,557,890	5,436,246	5,928,840	5,667,180
Less:				
Appropriations for:				
Police services	2,288,785	2,552,202	2,635,264	2,389,088
Fire services	2,149,999	2,353,873	2,496,941	2,321,555
Public Safety Station	258,420	305,064	322,069	-
Library & literacy	517,564	632,503	490,432	651,976
Total	5,214,768	5,843,642	5,944,706	5,362,619
Capital projects				
Generator Replacement (PD)	-	140,000	-	-
Emergency response vehicle preemption	-	80,000	-	-
EOC Upgrade (PD)	-	500,000	-	-
Fire Station #72 Remodel	-	2,190,816	80,500	2,110,316
FD Training Facility classroom remodel	95,514	-	-	-
Total	95,514	2,910,816	80,500	2,110,316
Available balance, end of year	\$ 5,287,206	\$ 2,263,764	\$ 5,190,840	\$ 3,385,085

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

MEASURE I SALES TAX FUND

This fund was established as a result of the voters' approval of a one cent transactions and use tax on the November 6, 2018 Special Municipal Election ballot. This fund is used to account for revenues received from this district tax, to provide funds for the maintenance of essential local city services including police, fire, 9-1-1 emergency and medical aid response, street maintenance, and other services.

For the fiscal year 2026-2027, the following projects, totaling \$13,740,603 are proposed for funding:

	<u>Appropriation</u>
Overland community center / park (4 th Street)	\$ 8,336,809
Downtown PA System	150,000
Fire Stations remodels (design)	38,110
Firing Range System	50,000
FS #72 construction	1,223,684
Main Street parking lot	2,010,000
Pavement repair and overlay program	1,200,000
Traffic Signal – Newcomb @ Mulberry	600,000
Trail Safety Call Boxes – Tule River Parkway	32,000
Veteran's Park splash pad	150,000
Total	\$ <u>13,790,603</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

MEASURE I SALES TAX FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 19,036,997	\$ 15,588,563	\$ 15,285,386	\$ 13,536,813
Add:				
Revenues from:				
Sales tax - Measure I	10,642,007	10,487,075	11,431,946	10,923,052
Sales tax - Measure R	127,261	150,000	43,191	150,000
Interest income	842,701	325,000	370,447	330,000
Police services	80,942	79,000	85,863	79,000
Total	11,692,911	11,041,075	11,931,447	11,482,052
Less:				
Appropriations for:				
Police services	6,481,695	6,353,713	6,140,454	5,646,918
- Centennial Plaza PD Office/City Conference Room	-	60,500	-	-
- Firing Range System	-	-	-	50,000
Fire services	3,686,161	2,946,390	2,702,596	3,214,540
Public Safety Station	-	-	-	307,064
- Fire Stations remodel (design)	-	-	68,093	38,110
- FS 72 remodel	-	3,209,184	1,985,500	1,223,684
- Training facility improvements	1,297,255	-	14,055	-
Streets maintenance	95,355	326,251	213,413	298,874
Litter abatement	139,245	-	18,096	-
Trail maintenance	-	150,000	62,271	150,000
Total	11,699,711	13,046,038	11,204,478	10,929,190
Appropriations for Capital Projects:				
Downtown PA System	-	-	-	150,000
Overland Community Center / Overland Park	-	8,388,772	51,963	8,336,809
Sports Complex Master Plan	-	15,900	15,900	-
Trail Safety Call Boxes - Tule River Parkway (2)	-	-	-	32,000
Veteran's Park playground	-	600,000	395,772	-
Veteran's Park splash pad	-	-	-	150,000
Total	-	9,004,672	463,635	8,668,809
Appropriations for streets program:				
Pavement repair and overlay program	790,611	1,200,000	1,200,000	1,200,000
Grand Ave reconstruction - Henrahan to Leggett	554,724	-	651,599	-
Main Street Lighting	-	175,000	-	-
Main Street Parking Lot	98,243	1,200,000	156,021	2,010,000
Montgomery Ave reconstruction - Jaye to H	55	-	-	-
Morton Ave reconstruction	158,129	-	-	-
Newcomb and Mulberry Traffic Signal	-	-	-	600,000
Pavement management program	894	-	4,287	-
Street median rehabilitation	-	50,000	-	-
Union Ave reconstruction - environmental/row acquisition	621	-	-	-
Villa Street reconstruction - Olive to Henderson	2,141,534	-	-	-
Total	3,744,811	2,625,000	2,011,907	3,810,000
Available balance, end of year	\$ 15,285,386	\$ 1,953,928	\$ 13,536,813	\$ 1,610,866

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

AMERICAN RESCUE PLAN ACT FUND

This fund was created to account for monies received from the United States Department of the Treasury from the Coronavirus Local Fiscal Recovery Funds (CLFRF) established by the American Rescue Plan Act to provide support in responding to impacts of COVID-19. The City was allocated a total of \$19,984,717 of CLFRF relief funds which may be used:

- To respond to the COVID-19 public health emergency or its negative economic impacts.
- To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers.
- For the provision of government services, to the extent of the reduction in revenue due to the COVID-19 public health emergency.
- To make necessary investments in water, sewer or broadband infrastructure.

The projects proposed for fiscal year 2026-2027 total \$871,753 and include the following:

	<u>Appropriation</u>
Navigation Center Expansion	\$ 854,761
Technology equipment and infrastructure updates	16,992
Total	\$ <u>871,753</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

AMERICAN RESCUE PLAN ACT

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 540,464	\$ 917,958	\$ 985,866	\$ 1,112,847
Add:				
Revenues from:				
Federal grant - ARPA	1,134,742	7,153,868	5,849,102	871,753
Interest income	445,402	100,000	121,566	100,000
Total	1,580,144	7,253,868	5,970,668	971,753
Less:				
Appropriations for:				
Public health	36	-	-	-
- Crisis intervention specialist	61,563	-	-	-
- Homeless outreach vehicle	-	50,000	-	-
- PD dispatch computer consoles	16,151	-	33,771	-
- Technology infrastructure upgrades	23,280	47,334	35,883	16,992
Administrative expenses	707	-	-	-
Revenue replacement				
- Parks master plan	90	-	-	-
- Sports complex lighted baseball fields	30,065	126,000	108,634	-
- Hayes Field lights	236,815	-	-	-
- Golf course driving range improvements	116,154	-	-	-
- Navigation Center	582,122	2,321,246	1,466,485	854,761
- Community Center/Park	67,759	4,266,673	4,198,914	-
Total	1,134,742	6,811,253	5,843,687	871,753
Available balance, end of year	\$ 985,866	\$ 1,360,573	\$ 1,112,847	\$ 1,212,847

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

SPECIAL GAS TAX FUND

This fund was established in 1935 by Resolution No. 229. It is a restricted fund required by the State to account for monies received from gasoline taxes. Beginning in fiscal year 2017-2018, this fund is also used to account for funds received from the State's newly established Road Maintenance and Rehabilitation Account (RMRA) created by Senate Bill (SB) 1. The majority of this money must be expended for constructing or improving major city streets.

The projects and equipment proposed for fiscal year 2026-2027 total \$7,987,500 and include the following:

	<u>Appropriation</u>
Castle Avenue extension (design)	\$ 250,000
Cold mix overlay program	800,000
Cold milling machine rental	100,000
Grand Ave reconstruction – Fourth to Plano	2,385,000
Henderson Ave. rehabilitation – Westwood to Patsy	15,000
Main Street:	
Phase IIB – Olive and Garden Ave reconstruction	80,000
Miscellaneous alleys	75,000
Miscellaneous city-owned curb, gutter & sidewalk	200,000
Microsurfacing:	
Date Avenue – Main to Plano	300,000
Orange Avenue – Main to Date	300,000
W. North Grand Avenue – Rose to Main	500,000
Pavement program – citywide evaluation	150,000
Rock crushing and screening	70,000
Signs and signals upgrade (countdown timers)	150,000
Street intersection safety evaluation	25,000
Synchronization of signals	100,000
Traffic Signal:	
Porter Road at Olive Avenue	660,000
Newcomb at Mulberry	600,000

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

Upgrade of signals to ITS technology	200,000
Villa from Olive to Henderson – Porter Slough Crossing	977,500
Westwood St. – Henderson to Westwood/Porter Slough	50,000
Total	\$ <u>7,987,500</u>

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**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

SPECIAL GAS TAX FUND

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 4,201,869	\$ 3,929,292	\$ 4,478,447	\$ 4,413,188
Add:				
Revenues from:				
State Gas Tax, Section 2105	391,070	397,245	408,794	415,919
State Gas Tax, Section 2107	518,754	529,220	546,354	556,178
State Gas Tax, Section 2107.5	7,500	7,500	7,500	7,500
State Gas Tax, Section 2106	226,897	231,065	226,365	230,296
State Gas Tax, Section 2103	601,287	615,320	609,707	621,998
RMRA - SB1	1,717,412	1,704,467	1,683,804	1,785,140
Grants	389,025	2,285,000	405,123	2,280,000
Interest income	239,288	100,000	104,410	100,000
Total	4,091,233	5,869,817	3,992,057	5,997,031
Less:				
Appropriations for:				
Capital projects	2,429,831	8,026,617	2,567,162	7,987,500
Total	2,429,831	8,026,617	2,567,162	7,987,500
Transfers to General Fund for:				
Street Maintenance	645,936	746,713	769,553	753,100
Street Lighting	738,888	744,965	720,601	724,038
Total	1,384,824	1,491,678	1,490,154	1,477,138
Available balance, end of year	\$ 4,478,447	\$ 280,814	\$ 4,413,188	\$ 945,581

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

LOCAL TRANSPORTATION FUNDS (LTF) FUND

This fund is used to account for monies received from the County of Tulare for public transportation purposes. Revenues to each county's local transportation fund are derived from one-quarter cent of the sales tax collected in that county. Starting with fiscal year 2007-2008, additional revenues are included in the budget from the one-half cent sales tax measure (Measure R), which the voters of Tulare County approved in the November 2006 election. These funds are to be used for road and transportation improvements.

The projects proposed for fiscal year 2026-2027 total \$19,223,600 and include the following:

	<u>Appropriation</u>
Butterfield corridor improvements	\$ 1,506,000
Cold mix overlay program	1,000,000
HAWK crossings – various locations	1,800,000
Main St intersection improvements	1,710,000
Main St downtown reconstruction Phase IIB - Olive to Garden	20,000
Microsurfacing – design - various streets	40,000
Olive Ave bridge widening	500,000
Olive Ave median island safety project – Beverly to Maston	610,000
Overland Recreation Center/Park	900,000
Rapid flashing beacons – various locations	745,000
Skateboard Park improvements - lighting	40,000
SR 65 Interchange – Construct auxiliary	3,300,000
Traffic signals – Newcomb and Mulberry	
Newcomb and Mulberry	34,000
Porter and Olive	50,000
Tule River Tribe complete streets and two pedestrian bridges	896,000
Veteran's Park trail – Phase II	1,800,000
Westwood St – Henderson to Westfield including Porter Slough	572,600
Westwood St intersection	3,700,000
Total	\$ <u>19,223,600</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

LOCAL TRANSPORTATION FUND

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 9,302,329	\$ (2,357,003)	\$ (4,748,282)	\$ (12,841,523)
Add:				
Revenues from:				
State Gas Tax, Section 325	1,019,504	2,500,000	25,251	2,500,000
Sales Tax - Measure R - Local	1,623,004	1,580,000	1,563,852	1,570,000
Sales Tax - Measure R - Regional	-	11,600,496	-	9,210,000
Sales Tax - Measure R - Alternative	98,230	7,511,502	35,648	4,316,001
Grants	1,094,133	15,160,288	-	3,370,999
Interest income	245,569	100,000	-	100,000
Total	4,080,440	38,452,286	1,624,751	21,067,000
Less:				
Appropriations for:				
Capital projects - LTF	762,043	585,914	301,674	34,000
Capital projects - grants	1,160,572	2,454,999	144,062	3,370,999
Capital projects - Measure R - Local	1,034,740	2,548,607	31,241	2,292,600
Capital projects - Measure R - Regional	595,711	11,260,000	28,882	9,210,000
Capital projects - Measure R - Alternative	14,577,985	7,511,502	9,212,133	4,316,001
Total	18,131,051	24,361,022	9,717,992	19,223,600
Available balance, end of year	\$ (4,748,282)	\$ 11,734,261	\$ (12,841,523)	\$ (10,998,123)

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

TRAFFIC SAFETY FUND

This fund was established based on Section 1463 of the Penal Code which states that all fines and forfeitures collected from any person charged with a misdemeanor under this code shall be deposited into a special fund known as the “Traffic Safety Fund.” These funds are to be used exclusively for official traffic control devices and the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts within the city, but not for the compensation of traffic or other police officers. Prior to 1999, this revenue was recorded in the General Fund.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

TRAFFIC SAFETY FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 16,022	\$ -	\$ 11,382	\$ -
Add:				
Revenues from:				
Interest Income	845	850	864	850
Vehicle Code Fines	66,204	75,000	61,137	75,000
Total	67,049	75,850	62,001	75,850
Less:				
Transfers to General Fund for:				
Street Maintenance	71,689	75,850	73,383	75,850
Total	71,689	75,850	73,383	75,850
Available balance, end of year	\$ 11,382	\$ -	\$ -	\$ -

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund was created to account for all financial transactions having to do with the U.S. Department of Housing and Urban Development's Community Development Block Grant (CDBG) which includes the First-time Homebuyers Program, the Owner-Occupied Housing Rehabilitation and Public Utility Program and the Business Assistance Program. CDBG funds also provide for the Park Improvement Program, the Neighborhood Improvement Program and the Community Youth Program.

The projects proposed for fiscal year 2026-2027 total \$990,000 and include the following:

	<u>Appropriation</u>
Multi-Sport Field Improvements	\$ 500,000
Murry Park perimeter path	165,000
Murry Park Pool improvements	325,000
Total	\$ <u>990,000</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 1,477,336	\$ 1,284,909	\$ 1,793,816	\$ 948,999
Add:				
Revenues from:				
State grants	708,696	1,019,058	-	1,319,058
Federal grants	910,201	739,428	653,932	655,291
Interest income	71,795	45,000	62,120	55,000
Program Income/Other	124,247	1,900,200	248	1,900,250
Total	1,814,939	3,703,686	716,300	3,929,599
Less:				
Appropriations for:				
Operations	135,971	203,235	148,811	190,450
Loans	395,843	500,000	323,689	500,000
Programs/Capital	609,970	1,905,654	1,088,617	990,000
Subtotal	1,141,784	2,608,889	1,561,117	1,680,450
Debt service	-	-	-	-
Total	1,141,784	2,608,889	1,561,117	1,680,450
Transfer to:				
General Fund	356,675	-	-	-
Total Appropriations and Transfers	1,498,459	2,608,889	1,561,117	1,680,450
Available balance, end of year	\$ 1,793,816	\$ 2,379,706	\$ 948,999	\$ 3,198,148

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

TRANSIT FUND

The Transit Fund was established in fiscal year 1982-83 to account for the income and expenses of the Demand Response and Fixed Route transit programs which are operated by a private contractor. Prior to 1982-83, this fund was combined with the Special Gas Tax Fund.

Revenue sources include Local Transportation Fund (LTF) derived from the ¼-cent general sales tax and the State Transit Assistance Fund (STAF) derived from sales tax on diesel fuel. Other revenue sources include fare box revenues and federal and state grants.

The capital expenditures proposed for fiscal year 2026-2027 include the following:

	<u>Appropriation</u>
Fleet Replacement	\$ 170,000
Facility Improvements	293,074
New bus maintenance facility	8,000,000
Transit Center improvements – exterior and lobby	243,000
Total	\$ <u>8,706,074</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

TRANSIT FUND

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 442,563	\$ 4,989,650	\$ (750,272)	\$ 2,155,582
Add:				
Revenues from:				
LTF	3,620,348	4,134,325	4,134,325	1,516,137
STAF	925,602	812,002	957,254	812,002
Sales tax, Measure R	-	170,000	-	170,000
TCRTA Reimbursements	(1,467)	-	-	-
Farebox	125,082	675,000	192,231	415,000
Grants	2,951,608	19,316,400	11,688,883	11,938,085
Other income	120,261	18,322	238,933	248,102
Reimbursements	35,466	-	-	-
Total	7,776,900	25,126,049	17,211,626	15,099,326
Less:				
Appropriations for:				
Capital outlay	2,071,776	17,333,000	7,861,003	8,706,074
Operations	6,897,959	6,932,523	6,444,769	6,393,252
Total	8,969,735	24,265,523	14,305,772	15,099,326
Available balance, end of year	\$ (750,272)	\$ 5,850,176	\$ 2,155,582	\$ 2,155,582

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

SPECIAL SAFETY GRANTS

This fund was established in fiscal year 1996-97 as a result of Assembly Bill 3229, Chapter 134, Statutes of 1996, which formulated the Citizen's Option for Public Safety Program. The plan allows proportionate shares of the State's appropriated funds to be allocated to qualifying local agencies for the purpose of financing front-line police services. This fund is also used to account for other public safety activities that have restricted funding requirements.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

SPECIAL SAFETY GRANTS

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ (137,130)	\$ 278,872	\$ 193,776	\$ 195,244
Add:				
Revenues from:				
State grants	139,740	206,533	201,039	206,563
Federal grants	821,119	95,000	104,473	95,000
Other grants	254,664	35,824	33,854	121,574
Police services	-	-	-	-
Interest income	6	100	3,338	100
Other income	3,500	8,100	19,610	5,100
Total	<u>1,219,029</u>	<u>345,557</u>	<u>362,314</u>	<u>428,337</u>
Less:				
Appropriations for:				
Police services	450,633	345,357	360,846	428,137
Fire services	437,490	-	-	-
Children Zone (HCZ model)	-	-	-	-
Total	<u>888,123</u>	<u>345,357</u>	<u>360,846</u>	<u>428,137</u>
Available balance, end of year	\$ <u>193,776</u>	\$ <u>279,072</u>	\$ <u>195,244</u>	\$ <u>195,444</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

SEWER OPERATING FUND

This fund is used to account for the expenses of maintaining the sewer collection system and the Wastewater Treatment Plant. A sewer service charge is made to each person using the sewer system, and a sewer connection fee is charged for each new service to help defray maintenance costs.

This fund is established as a self-supporting enterprise fund, wherein revenues should be sufficient to cover the costs of maintaining and managing the collection and treatment systems.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

SEWER OPERATING FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 1,836,960	\$ 1,448,168	\$ 6,268,088	\$ 10,126,186
Add:				
Revenues from:				
Property assessments	242,698	240,000	235,745	240,000
Interest income	127,818	50,000	185,255	110,000
Rental income	94,604	95,000	94,604	95,000
Sewer user fees	11,611,513	11,540,000	12,321,866	12,509,360
Tank dumping charges	157,102	150,000	103,093	125,000
Laboratory fees	248,917	220,000	256,151	245,000
Other revenues	183,818	133,700	186,264	157,700
Total Revenues	12,666,470	12,428,700	13,382,978	13,482,060
Less:				
Appropriations for:				
Collection system expenses	2,219,907	2,359,395	2,347,997	2,436,652
Treatment plant expense	3,975,334	4,222,621	4,119,949	4,310,602
Industrial monitoring	93,599	103,717	97,861	106,062
Laboratory	523,217	565,649	485,461	581,389
Capital Projects	-	30,000	-	30,000
Subtotal	6,812,057	7,281,382	7,051,268	7,464,705
Debt service principal	1,423,286	1,473,612	1,473,612	1,525,127
Total Appropriations	8,235,343	8,754,994	8,524,880	8,989,832
Less:				
Transfers to:				
Sewer revolving fund	-	1,000,000	1,000,000	1,500,000
Wastewater Treatment Capital Reserve	-	-	-	-
Total Transfers	-	1,000,000	1,000,000	1,500,000
Available balance, end of year	\$ 6,268,088	\$ 4,121,874	\$ 10,126,186	\$ 13,118,414

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

SEWER REVOLVING FUND

This fund was established to account for all money collected from sewer connection charges and sewer acreage fees. These resources are to be used for construction and replacement of trunk sewers, lateral sewers and to reimburse others who have advanced the cost of construction of sewer lines. This fund also receives payments from the Sewer Operating Fund for the replacement of equipment.

Expenditures from this fund are made through the Capital Projects Fund. For the fiscal year 2026-2027, the following projects, totaling \$5,248,558 are proposed for funding:

	<u>Appropriation</u>
Corporation yard parking lots rehabilitation	\$ 60,000
Grand Ave – Fourth to Plano – storm drain line	350,000
Grand Ave – Fourth to Plano – 8” sewer line	300,000
Lift station upgrade	100,000
Henderson Ave.– Westwood to Patsy - sewer line	25,000
Master plan payback	355,537
Mathew St. Reconstruction – sewer main design	100,000
MS4 discharge improvements	200,000
MS4 permit and compliance program	83,021
Morton Ave Rehab / Reconstruction – Westwood to Mathew	
Lift Station #9 upgrade and forced main	1,150,000
Utility cover adjustments	300,000
Westfield Ave Master Plan Utilities – sewer/force main	1,500,000
Westfield – Main St to SR65 – storm drain	725,000
Total	\$ <u><u>5,248,558</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

SEWER REVOLVING FUND

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 6,742,037	\$ 5,786,380	\$ 5,602,431	\$ 4,461,617
Add:				
Revenues from:				
Interest income	368,926	220,000	171,059	200,000
Service fees	55,109	25,000	15,997	25,000
Development fees	98,322	110,000	118,311	115,000
Interdepartmental service charges	192,013	191,000	286,826	260,000
Depreciation reserve	45,000	45,000	45,000	45,000
Other revenue	-	-	-	-
Total	759,370	591,000	637,193	645,000
Add:				
Transfer from:				
Sewer operating fund	-	1,000,000	1,000,000	1,500,000
Total	-	1,000,000	1,000,000	1,500,000
Less:				
Appropriations for:				
Equipment replacement	8,667	22,500	2,851	28,500
Capital projects	1,890,309	5,686,328	2,775,156	5,248,558
Total	1,898,976	5,708,828	2,778,007	5,277,058
Available balance, end of year	5,602,431	1,668,552	4,461,617	1,329,559
Less:				
Equipment replacement fund	881,917	1,500,000	1,139,691	1,200,000
Available for capital projects	\$ 4,720,514	\$ 168,552	\$ 3,321,926	\$ 129,559

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

WASTEWATER TREATMENT FACILITY CAPITAL RESERVE

This fund was established to accumulate funds from plant acreage fees and plant depreciation charges for future expansion of the Wastewater Treatment Plant. The depreciation charges are paid from the Sewer Operating Fund. This fund is also utilized to accumulate funds for the replacement of equipment.

The following capital projects and equipment, totaling \$5,092,266 are proposed for the fiscal year 2026-2027:

	<u>Appropriation</u>
Biosolids hauling	\$ 180,000
Blower parts and control replacement	250,000
Clarifier Center Drive Replacement	200,000
Compliance and operation oversight	500,000
De-nitrification local governance	1,000,000
Digesters #1 and #4 repairs	825,000
Digester cleaning, coating and piping replacement	117,266
Effluent meter replacement	40,000
Effluent outfall pump maintenance	120,000
Emergency generator (200KW)	285,000
Headworks grinder replacement	75,000
Manhole 10A inspection / repair	100,000
Monitor well evaluation and installation	100,000
Office building replacement (design)	200,000
Plant #1 – reclamation area pipeline installation	150,000
Safe drinking water supply deliveries	50,000
Screw press / daft repairs	120,000
Sludge line – Westwood Bridge over Tule River	30,000

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

	<u>Appropriation</u>
Sludge Transfer Pump Replacement	\$ 300,000
Treatment water filling station	150,000
WAS / RAS pump replacement	300,000
 Total	 <u>\$ 5,092,266</u>

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**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

WASTEWATER TREATMENT FACILITY CAPITAL RESERVE

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 9,604,282	\$ 10,324,214	\$ 10,478,031	\$ 12,235,954
Add:				
Revenues from:				
Interest income	486,100	275,000	270,681	275,000
Development fees	865,276	890,000	1,100,194	990,000
Interdepartmental service charges	110,903	105,000	269,560	269,560
Depreciation reserve	125,000	125,000	125,000	125,000
Other revenue	885	-	-	-
Total	1,588,164	1,395,000	1,765,435	1,659,560
Less:				
Appropriations for:				
Equipment replacement	235,398	5,500	-	-
Capital projects	479,017	6,913,575	7,512	5,092,266
Total	714,415	6,919,075	7,512	5,092,266
Available balance, end of year	10,478,031	4,800,139	12,235,954	8,803,248
Less:				
Equipment replacement fund	660,118	799,085	871,732	1,040,284
Available for capital projects	\$ 9,817,913	\$ 4,001,054	\$ 11,364,222	\$ 7,762,964

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

SOLID WASTE FUND

This fund was established to account for revenues and expenditures incurred in the collection and disposal of solid waste, street sweeping, graffiti removal, household hazardous waste, and recycling.

This fund is a self-supporting enterprise fund, wherein revenues should be sufficient to cover all costs.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

SOLID WASTE FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 1,616,330	\$ 3,798,523	\$ 3,714,041	\$ 5,736,147
Add:				
Revenues from:				
State grants	18,799	19,000	18,806	19,000
Interest income	47,672	15,000	89,297	45,000
Residential charges	5,375,237	5,600,000	5,674,339	5,880,000
Commercial charges	4,597,677	4,900,000	4,929,939	5,145,000
Roll-Off charges	1,070,067	980,000	883,792	995,000
Recycling charges	9,766	15,200	13,429	15,000
Other revenues	166,687	134,000	170,644	144,500
Total	11,285,905	11,663,200	11,780,246	12,243,500
Less:				
Appropriations for:				
Refuse collection	6,617,901	6,656,570	7,165,541	7,179,956
Green waste program	1,118,867	1,151,349	1,134,316	1,371,306
Street sweeping	281,342	297,427	283,116	296,120
Curbside recycling	580,021	583,397	608,046	807,221
Waste recycling	472,470	496,719	444,768	399,442
Graffiti removal	117,593	122,234	122,353	127,781
Capital Projects		30,000	-	30,000
Total	9,188,194	9,337,696	9,758,140	10,211,826
Add:				
Transfers from:				
Solid Waste Capital Reserve Fund	-	-	-	-
Total Transfers	-	-	-	-
Available balance, end of year	\$ 3,714,041	\$ 6,124,027	\$ 5,736,147	\$ 7,767,821

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

SOLID WASTE CAPITAL RESERVE FUND

This fund was established in fiscal year 2001/2002 as a reserve for capital expansion. Federal grant funds are received in this fund for the acquisition of alternative fuel equipment. Additional funds are deposited into this fund from the Solid Waste Operating Fund for equipment replacement.

Funds in the amount of \$4,165,000 are proposed for the following projects in fiscal year 2026-2027:

	<u>Appropriation</u>
Corporation yard parking lot rehabilitation	\$ 60,000
Front Loader Refuse Truck	400,000
Maintenance Facility property acquisition	955,000
Roll-off Refuse Truck	250,000
Street sweeper	500,000
Side Loader Refuse Truck (2)	1,000,000
Transfer station improvements (design)	150,000
Transfer station concrete pad (green waste)	300,000
Transfer station cover	200,000
Transfer station scales	350,000
Total	\$ <u>4,165,000</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

SOLID WASTE CAPITAL RESERVE FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 6,621,514	\$ 4,900,955	\$ 5,017,990	\$ 6,193,497
Add:				
Revenues				
Federal/State grants	-	-	-	-
Interest income	269,108	140,000	144,409	140,000
Interdepartmental service charges	1,234,287	1,000,000	1,405,157	1,405,157
Other revenue	9,435	-	4,315	-
Total	1,512,830	1,140,000	1,553,881	1,545,157
Less:				
Appropriations for:				
Equipment	3,116,354	500,000	378,374	500,000
Capital projects	-	1,560,000	-	4,165,000
Total	3,116,354	2,060,000	378,374	4,665,000
Available balance, end of year	\$ 5,017,990	\$ 3,980,955	\$ 6,193,497	\$ 3,073,654

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

AIRPORT OPERATING FUND

This fund was established to account for all revenues and expenses connected with the operation of the Porterville Municipal Airport. The principal sources of revenue for this fund are hangar rentals, land leases and aircraft fueling operations.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

AIRPORT OPERATING FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 2,896,314	\$ 3,032,817	\$ 3,697,851	\$ 3,974,529
Add:				
Revenues from:				
Interest income	117,904	115,000	102,676	115,000
State grants	10,000	10,000	10,000	10,000
Federal grants	-	-	-	-
Rental income	290,132	299,500	339,718	299,500
Concessions	17,103	17,200	17,299	17,200
Fueling operations	2,727,052	2,000,000	2,057,236	2,000,000
Service fees	84,979	68,000	61,731	68,000
Other revenues	14,010	11,400	15,075	11,400
Total	3,261,180	2,521,100	2,603,735	2,521,100
Less:				
Appropriations for:				
Operations	2,459,643	2,465,463	2,207,557	2,422,697
Capital	-	59,500	-	-
Total	2,459,643	2,524,963	2,207,557	2,422,697
Less:				
Transfers to:				
Airport Development Fund	-	119,500	119,500	220,325
Total Transfers	-	119,500	119,500	220,325
Available balance, end of year	\$ 3,697,851	\$ 2,909,454	\$ 3,974,529	\$ 3,852,607

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

AIRPORT REPLACEMENT AND DEVELOPMENT FUND

This fund was developed from the sale of released property at the Airport and is used to match federal grants awarded for the development of the Airport. It is also used to accumulate funds deposited by the Airport Operating Fund for the replacement of equipment.

For the fiscal year 2026-2027, the following capital projects in the amount of \$1,880,000 are proposed:

	<u>Appropriation</u>
Airfield Electrical Improvements	\$ 710,000
Fuel Island Secondary Containment	250,000
Runway Rehabilitation (design/pavement management)	870,000
Taxiway Rehabilitation	50,000
Total	\$ <u><u>1,880,000</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

AIRPORT REPLACEMENT AND DEVELOPMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 1,530,729	\$ 1,941,247	\$ 1,128,511	\$ 1,164,379
Add:				
Revenues from:				
Interest income	87,097	15,000	31,723	25,000
State grants	-	19,000	-	34,675
Federal grants	-	551,108	227,748	1,375,000
Interdepartmental service charges	91,684	93,000	98,013	96,000
Other revenues	4,470	-	-	-
Total	183,251	678,108	357,484	1,530,675
Add:				
Transfer from:				
Airport operating fund	-	119,500	119,500	220,325
Less:				
Appropriations for:				
Equipment	56,230	-	91,116	-
Capital projects	529,239	1,280,278	350,000	1,880,000
Total	585,469	1,280,278	441,116	1,880,000
Available balance, end of year	1,128,511	1,458,577	1,164,379	1,035,379
Less:				
Equipment replacement fund	374,382	425,772	397,482	513,655
Available for capital projects	\$ 754,129	\$ 1,032,805	\$ 766,897	\$ 521,724

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

GOLF COURSE FUND

This fund was established by Resolution to account for all revenue and expenses incurred in the operation of the Porterville Municipal Golf Course. The principal source of revenue for this fund is green fees.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GOLF COURSE FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ <u>(2,487,002)</u>	\$ <u>(2,797,201)</u>	\$ <u>(2,498,112)</u>	\$ <u>(2,395,916)</u>
Add:				
Revenues from:				
Daily green fees	119,075	145,000	100,329	125,000
Membership Fees	34,035	40,000	26,650	30,000
Cart rentals	88,191	110,000	86,104	95,000
Other revenues	<u>25</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total	<u>241,326</u>	<u>295,200</u>	<u>213,083</u>	<u>250,200</u>
Transfers from:				
General Fund	301,368	400,000	400,000	400,000
Replacement Fund	<u>-</u>	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>
Total	<u>301,368</u>	<u>429,000</u>	<u>429,000</u>	<u>429,000</u>
Less:				
Appropriations for:				
Operations	<u>553,804</u>	<u>553,182</u>	<u>539,887</u>	<u>548,074</u>
Total	<u>553,804</u>	<u>553,182</u>	<u>539,887</u>	<u>548,074</u>
Available balance, end of year	\$ <u><u>(2,498,112)</u></u>	\$ <u><u>(2,626,183)</u></u>	\$ <u><u>(2,395,916)</u></u>	\$ <u><u>(2,264,790)</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

GOLF COURSE REPLACEMENT FUND

This fund was established to build up funds for the replacement of equipment used at the Golf Course. Funds are deposited from the Golf Course Operating Fund.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GOLF COURSE REPLACEMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 368,126	\$ 331,558	\$ 428,576	\$ 456,827
Add:				
Revenues from:				
Interest income	11,067	7,000	10,271	8,000
Interdepartmental service charges	48,958	50,000	46,980	50,000
Other revenues	425	-	-	-
Total	60,450	57,000	57,251	58,000
Less:				
Appropriations for:				
Equipment replacement	-	30,000	-	30,000
Total	-	30,000	-	30,000
Less:				
Transfer to:				
Golf Course Fund	-	29,000	29,000	29,000
Total	-	29,000	29,000	29,000
Available balance, end of year	\$ 428,576	\$ 329,558	\$ 456,827	\$ 455,827

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

WATER OPERATING FUND

This fund was established to account for all income and expenses having to do with the City's water pumping storage and distribution system. The Water Fund is established as a self-supporting enterprise fund with water sales being the principal source of income.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

WATER OPERATING FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 3,790,027	\$ 5,095,912	\$ 6,010,857	\$ 8,724,594
Add:				
Revenues from:				
Interest income	129,634	100,000	144,589	125,000
Lease of water rights	-	-	11,685	12,000
Water sales	12,927,617	14,665,000	15,161,006	14,665,000
Service fees	153,133	152,000	147,760	154,000
Code enforcement fees	800	800	200	800
Other revenues	256,726	245,000	252,123	260,000
Total	13,467,910	15,162,800	15,717,363	15,216,800
Less:				
Appropriations for:				
Operations	7,437,997	9,925,938	9,832,408	10,684,047
Meter Reading	412,032	449,356	432,150	372,666
Water Quality Assurance	511,106	576,040	701,929	678,582
Hydrant Testing	278,017	454,150	418,163	372,921
Recycled Water	99,678	385,243	149,566	426,117
Capital Projects	-	30,000	-	30,000
Subtotal	8,738,830	11,820,727	11,534,216	12,564,333
Debt service principal	834,684	869,410	869,410	914,480
Total	9,573,514	12,690,137	12,403,626	13,478,813
Less:				
Transfers to:				
Water Replacement Fund	1,673,566	1,200,000	600,000	-
Total Transfers	1,673,566	1,200,000	600,000	-
Available balance, end of year	\$ 6,010,857	\$ 6,368,575	\$ 8,724,594	\$ 10,462,581

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

WATER REPLACEMENT FUND

This fund was established in 1931 to reserve funds for the extension and replacement of lines in the City's water system. Funds are provided by acreage fees and service connection fees on new services, development fees and by depreciation payments from the Water Operating Fund. This fund is also utilized to accumulate funds for the replacement of equipment.

Expenditures from this fund are made through the Capital Projects Fund. Projects proposed for fiscal year 2026-2027 total \$27,845,898 and includes the following:

	<u>Appropriation</u>
Corporation yard parking lot rehabilitation	\$ 60,000
Del Oro consolidation (SWRCB Grant)	4,000,000
Downtown pipe replacement	300,000
Well #34 (Akin/Central Mutual) (SWRCB Grant)	4,783,035
Electrical upgrades for water facilities	250,000
Flatbed trailer (excavator)	230,000
Fourth St – Henderson to Morton water main replacement	910,000
Grand Ave Reconstruction - 4th to Henrahan water line	400,000
Hope School consolidation (SWRCB Grant)	3,000,000
Integrated Regional Water Management Plan & implementation	25,000
Martin Hill 3MG tank booster upgrade	350,000
Master plan payback	440,282
Master plan update	40,000
Mathew St – Henderson to Monache – pipe to Porter Slough ditch	25,000
Morton Ave water line (Westwood to Mathew)	1,800,000
Rehabilitate wells	150,000
SCADA system	800,000
SGMA compliance:	
Alternative water capacity sources	1,500,000
Eastern Tule GSA/JPA local governance	230,000
GSA/Tule Sub-basin coordination agreement and administration	200,000
Monitoring wells – construction	500,000
Monitoring wells – water quality testing	15,000
SGMA recharge program:	
North recharge basin – NW of FKC, W of Westwood	2,615,533

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

	<u>Appropriation</u>
Stormwater capture and recharge	\$ 680,000
Storage reservoir rehabilitation program:	
Airport 300K water tank	150,000
East Porterville 3MG	200,000
Highland 305K tank	150,000
Scenic Heights tank overflow	850,000
Success Reservoir enlargement project	175,000
Tertiary treatment plant – corporation yard	300,000
Tertiary treatment plant – satellite plant (PADA)	100,000
Tule River JPA administration	17,048
Tule River / Porter slough cleanup	40,000
Urban Water Management Plan – 2025 Update	90,000
Utility cover adjustments	50,000
Well #37 – includes piping (Tule River)	1,500,000
Water meter radio read replacement project:	
Citywide meter replacement	100,000
Water meter fixed network data collector	120,000
Westfield Ave master plan utilities – recycled water	700,000
 Total	 \$ <u>27,845,898</u>

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**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

WATER REPLACEMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 18,963,788	\$ 15,673,708	\$ 17,101,071	\$ 17,141,510
Add:				
Revenues from:				
Federal & State grants	-	20,000,000	14,359	11,783,035
Interest income	592,620	550,000	491,944	525,000
Service fees	13,454	16,000	11,504	15,000
Development fees	148,157	155,000	164,428	160,000
Interdepartmental service charges	564,009	705,000	809,792	755,000
Depreciation reserve	155,162	155,162	155,162	155,162
COP financing	1,673,566	5,300,000	5,678	1,800,000
Other revenue	13,240	-	-	-
Total	3,160,208	26,881,162	1,652,867	15,193,197
Add:				
Transfer from:				
Water Operating Fund	-	1,200,000	600,000	-
Total	-	1,200,000	600,000	-
Less:				
Appropriations for:				
Equipment replacement	552,216	459,000	267,224	666,000
Capital projects	4,445,253	15,866,934	1,925,167	14,262,863
Capital projects - bond proceeds	6,822	5,300,000	5,678	1,800,000
Capital projects - grants	18,634	17,000,000	14,359	11,783,035
Total	5,022,925	38,625,934	2,212,428	28,511,898
Available balance, end of year	17,101,071	5,128,936	17,141,510	3,822,809
Less:				
Equipment replacement fund	3,584,281	3,100,000	4,003,020	3,600,000
Available for capital projects	\$ 13,516,790	\$ 2,028,936	\$ 13,138,490	\$ 222,809

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

GENERAL GOVERNMENT DEBT SERVICE FUND

This fund is used to account for the payment of principal and interest on general government debt including the 2021 Refinancing Project Certificates of Participation.

Debt service requirements for the fiscal year 2026-2027 include \$1,625,433 for the 2021 Refinancing Project Certificates of Participation.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

GENERAL GOVERNMENT - DEBT SERVICE FUND

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 33,808	\$ 872	\$ 82,406	\$ 81,270
Add:				
Revenues from:				
Interest income	3,552	3,000	1,494	1,500
Other revenues	-	-	-	-
Total	3,552	3,000	1,494	1,500
Less:				
Appropriations for:				
Administrative expense	1,500	1,500	2,630	1,650
Debt redemption	1,579,461	1,630,863	1,630,863	1,625,433
Total	1,580,961	1,632,363	1,633,493	1,627,083
Other financing sources (uses):				
Transfers from General Fund	1,626,007	1,630,863	1,630,863	1,625,433
Total	1,626,007	1,630,863	1,630,863	1,625,433
Less:				
Transfer to:				
General Fund	-	-	-	-
Available balance, end of year	\$ 82,406	\$ 2,372	\$ 81,270	\$ 81,120

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

RISK MANAGEMENT FUND

This fund was created during fiscal year 1977-78 for the purpose of identifying, controlling, preventing, and transferring risk and to manage the City's insurance programs.

Since the City is self-insured, all reserves for potential liabilities and losses are accumulated in this fund. Revenues are derived from charges to departments and interest income.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

RISK MANAGEMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ <u>(3,757,002)</u>	\$ <u>(6,384,763)</u>	\$ <u>(5,909,216)</u>	\$ <u>(7,376,778)</u>
Add:				
Revenues from:				
Interest income	-	-	-	-
Liability Program	870,000	1,119,996	1,119,996	1,119,996
Health and Life	6,352,778	6,500,000	6,369,126	6,500,000
Unemployment	144,145	145,000	147,352	148,000
Worker's Comp	1,777,152	1,800,000	1,836,504	1,850,000
Automobile/Property	569,710	697,441	899,350	900,000
Other revenues	<u>727</u>	<u>500</u>	<u>707</u>	<u>500</u>
Total Revenues	<u>9,714,512</u>	<u>10,262,937</u>	<u>10,373,035</u>	<u>10,518,496</u>
Less:				
Appropriations for:				
Liability Program	1,656,162	2,094,421	2,051,679	2,226,841
Health and Life	6,738,166	6,700,000	6,921,885	6,700,000
Unemployment	81,108	50,000	68,005	60,000
Worker's Comp	1,696,527	1,535,000	1,293,237	1,463,878
Automobile/Property	1,095,533	1,375,644	951,552	1,167,643
Employment Practices	328,125	360,000	350,256	460,000
Administration	<u>263,435</u>	<u>277,542</u>	<u>195,867</u>	<u>287,047</u>
Subtotal	11,859,056	12,392,607	11,832,481	12,365,409
Capital Projects	<u>7,670</u>	<u>400,000</u>	<u>8,116</u>	<u>-</u>
Total Expenditures	<u>11,866,726</u>	<u>12,792,607</u>	<u>11,840,597</u>	<u>12,365,409</u>
Add:				
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Available balance, end of year	\$ <u><u>(5,909,216)</u></u>	\$ <u><u>(8,914,433)</u></u>	\$ <u><u>(7,376,778)</u></u>	\$ <u><u>(9,123,691)</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

EQUIPMENT MAINTENANCE FUND

This fund is used as a revolving fund to accumulate the costs of maintaining the City's equipment and charging the appropriate fund and department for their proper expenses. Equipment owned by the County and Burton School District is also maintained in this fund, providing a substantial savings to the County and the District while giving the City more operating flexibility.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

EQUIPMENT MAINTENANCE FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ (445,620)	\$ (132,268)	\$ (173,543)	\$ 328,822
Add:				
Revenues from:				
Interest income	6,092	3,000	6,407	4,000
Rental income	25,498	25,000	21,696	25,000
Fuel sales	1,944,722	1,950,000	1,888,660	1,950,000
Interdepartmental service charges	781,739	780,000	751,320	780,000
Other service charges	2,565,502	2,580,000	2,641,109	2,680,000
Total	5,323,553	5,338,000	5,309,192	5,439,000
Less:				
Appropriations for:				
Equipment maintenance	5,051,476	4,993,053	4,806,827	5,143,650
Total	5,051,476	4,993,053	4,806,827	5,143,650
Available balance, end of year	\$ (173,543)	\$ 212,679	\$ 328,822	\$ 624,172

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

EQUIPMENT MAINTENANCE REPLACEMENT FUND

This fund is used to accumulate funds from the Equipment Maintenance Operating Fund to pay for the replacement of equipment used by the Field Services Shop operations.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

EQUIPMENT MAINTENANCE REPLACEMENT FUND

		2025-2026		
	2024-2025	Original	Revised	2026-2027
	Actual	Estimate	Estimate	Estimate
Available balance, beginning of year	\$ 1,091,820	\$ 1,302,172	\$ 1,319,061	\$ 1,532,706
Add:				
Revenues from:				
Interest income	53,759	32,000	37,874	34,000
Interdepartmental service charges	173,482	170,000	175,771	175,000
Other revenue	-	-	-	-
Total	227,241	202,000	213,645	209,000
Less:				
Appropriations for:				
Equipment replacement	-	-	-	80,000
Total	-	-	-	80,000
Available balance, end of year	\$ 1,319,061	\$ 1,504,172	\$ 1,532,706	\$ 1,661,706

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

LANDSCAPE MAINTENANCE DISTRICTS FUND

The fund was established in 1990 to pay for the public landscaping at Westwood Estates. In 1991, the fund expanded to include the Industrial Park at the Airport and in 1992, the public-landscaped area of the Jasmine development on Hillcrest Street was added. Five more annexations were made to the district in 1993 and 1994, and six more in 1995. Currently, District 1 accounts for eighteen active project areas. Beginning with the 1998-99 fiscal year, additional Districts have been established to account for new neighborhoods.

The costs recorded in this fund are paid for by assessments to the benefited properties.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

LANDSCAPE MAINTENANCE DISTRICTS FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ <u>30,640</u>	\$ <u>(22,553)</u>	\$ <u>(30,824)</u>	\$ <u>22,332</u>
Add:				
Revenues from:				
Property assessments	<u>175,725</u>	<u>180,000</u>	<u>265,619</u>	<u>266,177</u>
Total	<u>175,725</u>	<u>180,000</u>	<u>265,619</u>	<u>266,177</u>
Less:				
Appropriations for:				
Maintenance and repair	<u>237,189</u>	<u>270,987</u>	<u>212,463</u>	<u>276,281</u>
Total	<u>237,189</u>	<u>270,987</u>	<u>212,463</u>	<u>276,281</u>
Available balance, end of year	\$ <u><u>(30,824)</u></u>	\$ <u><u>(113,540)</u></u>	\$ <u><u>22,332</u></u>	\$ <u><u>12,228</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

TRANSPORTATION DEVELOPMENT FUND

This fund was established by Council action on May 5, 1998, to account for the collection and distribution of the newly-adopted Traffic Impact Fee, which is assessed on new developments. These funds are to be used for the implementation of the Circulation Element.

Expenditures from this fund are made through the Capital Projects Fund. For the fiscal year 2026-2027, the following projects, totaling \$45,875 are proposed for funding:

	<u>Appropriation</u>
Traffic signal – intersection of Westwood and Westfield	\$ 45,875
Total	\$ <u>45,875</u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

TRANSPORTATION DEVELOPMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 2,478,345	\$ 2,700,611	\$ 2,754,856	\$ 2,951,585
Add:				
Revenues from:				
Interest income	126,451	75,000	65,645	76,000
Development fees	300,060	260,000	281,084	270,000
Total	426,511	335,000	346,729	346,000
Less:				
Appropriations for:				
Capital projects	-	45,875	-	45,875
Less:				
Transfers to:				
General Fund	150,000	150,000	150,000	150,000
Available balance, end of year	\$ 2,754,856	\$ 2,839,736	\$ 2,951,585	\$ 3,101,710

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

PARK DEVELOPMENT FUND

This fund was established in 1988 to account for receipts of federal and state grants for the construction, improvement, maintenance, and acquisition of parks within the City. The current revenue stream consists of developer impact fees and interest income. These funds help pay for debt service on the Infrastructure Refinancing Bonds for that portion spent on the construction of the sports complex.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

PARK DEVELOPMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ -	\$ -	\$ -	\$ -
Add:				
Revenues from:				
Interest income	426	200	287	250
Development fees	116,457	90,000	86,806	90,000
Total	116,883	90,200	87,093	90,250
Less:				
Transfers to General Fund:				
Debt Service	109,543	82,700	79,598	82,600
Transfers to Airport Fund:				
Sports Complex Lease	7,340	7,500	7,495	7,650
Total	116,883	90,200	87,093	90,250
Available balance, end of year	\$ -	\$ -	\$ -	\$ -

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

STORM DRAIN DEVELOPMENT FUND

This fund was established by the City Council in 1977 to account for storm drainage acreage fees from subdivisions and developers. The funds are used to finance storm drainage facilities.

Funds in the amount of \$1,003,000 are proposed in fiscal year 2026-2027 for the following projects:

	<u>Appropriation</u>
Floodplain management	\$ 10,000
Master plan payback	160,000
Morton Ave Rehabilitation – storm drain	375,000
Westfield Avenue master plan utilities – storm drain	458,000
Total	\$ <u><u>1,003,000</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

STORM DRAIN DEVELOPMENT FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ 3,131,544	\$ 3,485,676	\$ 3,535,410	\$ 3,637,930
Add:				
Revenues from:				
Interest income	158,343	70,000	86,203	79,000
Development fees	252,604	240,000	288,158	275,000
Total	410,947	310,000	374,361	354,000
Add:				
Transfer from:				
General fund	-	-	-	-
Total	-	-	-	-
Less:				
Appropriations for:				
Capital projects	7,081	1,474,000	271,841	1,003,000
Total	7,081	1,474,000	271,841	1,003,000
Available balance, end of year	\$ 3,535,410	\$ 2,321,676	\$ 3,637,930	\$ 2,988,930

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

BUILDING CONSTRUCTION FUND

This fund was established in 1977 to accumulate monies for building new facilities to house the Police Department and to remodel and update the City Hall. The amounts in this fund have been derived from an accumulation of general reserves, sale of surplus real property and interest earnings.

Interest income from this fund is used for debt service of the 2021 Refinancing Certificates of Participation.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

BUILDING CONSTRUCTION FUND

		2025-2026		
	2024-2025 Actual	Original Estimate	Revised Estimate	2026-2027 Estimate
Available balance, beginning of year	\$ <u>169,577</u>	\$ <u>169,577</u>	\$ <u>172,619</u>	\$ <u>172,479</u>
Add:				
Revenues from:				
Interest income	<u>8,535</u>	<u>4,000</u>	<u>4,600</u>	<u>4,500</u>
Total	<u>8,535</u>	<u>4,000</u>	<u>4,600</u>	<u>4,500</u>
Less:				
Appropriations for:				
Transfers to General Fund	<u>5,493</u>	<u>4,000</u>	<u>4,740</u>	<u>4,500</u>
Total	<u>5,493</u>	<u>4,000</u>	<u>4,740</u>	<u>4,500</u>
Available balance, end of year	\$ <u><u>172,619</u></u>	\$ <u><u>169,577</u></u>	\$ <u><u>172,479</u></u>	\$ <u><u>172,479</u></u>

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026– 2027**

CAPITAL PROJECTS FUND

This fund was established in 1982-83 and is used to account for all capital projects expenses. As expenses are incurred in this fund, a reimbursement is made from the appropriate fund.

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 - 2027**

CAPITAL PROJECTS

PROJECT	ACCOUNT NUMBER	REQUIRED AMOUNTS	FUNDING SOURCE
<u>GENERAL GOVERNMENT</u>			
Update Circulation Element, incl fee structure, State mandated	89-9026	\$ 50,000	General Fund
Development ordinance update	89-9033	51,000	General Fund
Emergency Communications Center Radio Upgrade	03-3095-73	1,013,503	Equipment Replacement Fund
Emergency Operations Center/FS #71	89-9054	1,098,892	Cal OES sub-award grant
Fire Station remodels (design)	89-9032	38,110	Measure I
FS #72	89-9032		
Construction/CM/Contingency		2,010,316	Measure H
Construction/CM/Contingency		1,223,684	Measure I
Furnishings		100,000	Measure H
FS #74 - type 1 engine	03-3095-72	199,200	Equipment Replacement Fund
Maintenance Facility property acquisition		955,000	Solid Waste Reserve
Firing Range System		50,000	Measure I
Lead Reclamation at Range		50,000	GF Reserve Deferred Maintenance
Technology upgrades:			
Accounting Software Update	89-9059	100,000	ERF/Water Operating/Sewer
Permitting & Asset Management Software	89-90102	100,000	Operating/Solid Waste Funds
			General Fund
TOTAL		\$ 7,039,705	
<u>STREETS & SIGNALS</u>			
Castle Avenue extension	89-91119	\$ 250,000	STP
Downtown parking lots:			
Main Street parking lot	89-9007	2,010,000	Measure I
Grand Ave reconstruction - 4th to Plano	89-91106	2,385,000	SGT / SB1 - RMRA/STP
HAWK Crossings			
Morton @ Santa Fe Byway		600,000	ATP/Measure R - AT
Olive Ave @ Santa Fe Byway		600,000	ATP/Measure R - AT
Plano @ Chase (HAWK)	89-91114	600,000	ATP/Measure R - AT
Main Street:	89-91101		
Phase IIB - Olive and Garden Ave design		20,000	Measure R - Local
Phase IIB - Olive and Garden Ave reconstruction		80,000	SB1 - RMRA
Microsurfacing:	89-9167		
Design		40,000	Measure R - Local
Date Avenue - Main to Plano		300,000	Special gas tax
Orange Avenue - Main to Date		300,000	Special gas tax
W North Grand Avenue - Rose to Main		500,000	Special gas tax
Miscellaneous alleys	89-9103	75,000	STP
Miscellaneous curb, gutter and sidewalk	89-9155	200,000	STP
Northwest Street Improvements	89-91126		
Henderson Ave. rehabilitation design - Westwood to Patsy		15,000	STP
Westwood St - partial reconstruction - Henderson Ave		622,600	Measure R - Local/STP
Olive Ave Gateway Improvements - Design/Environmental			Measure R - Regional

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 - 2027**

CAPITAL PROJECTS

PROJECT	ACCOUNT NUMBER	REQUIRED AMOUNTS	FUNDING SOURCE
Olive Ave bridge widening project (City/County)		500,000	Measure R - Regional
Olive Ave median island safety project (Beverly to Maston)		610,000	Measure R - Local
Pavement mgt program citywide evaluation	89-9127	150,000	Special gas tax
Rapid flashing beacons:	89-91120		
Design		25,000	Measure R - Alt
Brian Ave west of Silver Maple, incl. curb ramps		80,000	Measure R - Alt
Elderwood @ BMS, incl curb ramps		80,000	Measure R - Alt
Mulberry and Verdugo, incl curb ramps		80,000	Measure R - Alt
Mulberry and Belmont, incl curb ramps		80,000	Measure R - Alt
Orange and G, incl curb ramps		80,000	Measure R - Alt
Pioneer and Milo		40,000	Measure R - Alt
Prospect and Castle, incl. curb ramps		80,000	Measure R - Alt
Putnam @ Putnam School, incl curb ramps		80,000	Measure R - Alt
Westfield and Linda Way, inc curb ramps		80,000	Measure R - Alt
Westfield and Villa		40,000	Measure R - Alt
Rock crushing and screening	89-91100	70,000	STP
Self performance streets program:			
Cold mix & AC pavement overlay program	89-9101	3,000,000	STP / Measure R - Local / Measure I
Cold milling machine rental	89-9191	100,000	Special gas tax
Signs and signals upgrade (countdown timers)	89-9111	150,000	Special gas tax
SR 190 corridor improvements between Westwood and Plano:			
Main St Intersection Improvements		1,710,000	Measure R - Regional
SR 65 Interchange: Construct auxillary		3,300,000	Measure R - Regional
Westwood St intersection		3,700,000	Measure R - Regional
Synchronization of signals		100,000	Special gas tax
Traffic safety evaluation	89-9105	25,000	STP
Traffic signals:			
Newcomb @ Mulberry	89-91117	1,234,000	LTF/SGT/MI
Porter Road @ Olive Ave	89-91116	710,000	Measure R - Local/HSIP
Westwood @ Westfield		45,875	Transportation impact fees
Tule River Tribe complete streets and two pedestrian bridges	89-91121	896,000	ATP
Upgrade of signals to ITS technology		200,000	Special gas tax
Villa St - Olive to Henderson - Porter Slough Crossing	89-91102	977,500	SB1 - RMRA
TOTAL		\$ 26,820,975	

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 - 2027**

CAPITAL PROJECTS

PROJECT	ACCOUNT NUMBER	REQUIRED AMOUNTS	FUNDING SOURCE
<u>STORM DRAIN</u>			
Flood plain management	89-9261	\$ 10,000	Developer Fees
Grand Ave - 4th & Plano storm drain line		350,000	Sewer Revolving Fund
MS4 permit and compliance program	89-9274	83,021	Sewer Revolving Fund
MS4 - discharge improvements	89-9274	200,000	Sewer Revolving Fund
Master plan payback	89-9208	160,000	Developer Fees
Morton Ave - storm drain (Westwood to Mathew)		375,000	Developer Fees
Westfield Avenue Master Plan Utilities			
Storm Drain design & construction		458,000	Developer Fees
Westfield Storm Drain - Main St to SR65 (incl. Hayes Field)		725,000	Sewer Revolving Fund
TOTAL		\$ <u>2,361,021</u>	
<u>PARKS AND LEISURE SERVICES</u>			
ADA improvements - city facilities		\$ 100,000	GF Reserve Deferred Maintenance
Butterfield Stage Corridor Improvements:			
W North Grand to Yates (incl CGSS)	89-91110	1,506,000	ATP / Measure R - Alt
City Hall roof replacement	89-9486	700,000	GF Reserve Deferred Maintenance
City Hall Parking Lot		150,000	GF Reserve Deferred Maintenance
Downtown Holiday Decor	01-1010-66	40,000	GF Community Promotions
Downtown PA System		150,000	Measure I
Library - new facility - design & construction support	89-9483	2,115,820	CSL Grant/Insurance proceeds
Multi-Sport field improvements (Santa Fe Sportsflex):	89-9812		
Design		650,000	CDBG/NPS
Murry Park Pool:			
Design		100,000	CDBG
Restroom renovation		100,000	CDBG
Restroom roof & snackbar roof		125,000	CDBG
Murry Park pond perimeter path & amenities		165,000	CDBG
Navigation Center Expansion	89-94100	854,761	ARPA
Overland Community Center / Park (4th St)	89-9411	11,457,847	Prop 68/ARPA/Measure R - Alt/Measure
Skateboard park improvements	89-9469	40,000	Measure R - Alt
Sports Complex Booster Pump		150,000	GF Reserve Deferred Maintenance
Trail Safety Call Boxes		32,000	Measure I
Veteran's Park Trail - paving and lighting (phase 2)	89-9446	1,800,000	Measure R - Alt
Veteran's Park Trail amenities			
Splash pad		150,000	Measure I
TOTAL		\$ <u>20,386,428</u>	

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 - 2027**

CAPITAL PROJECTS

PROJECT	ACCOUNT NUMBER	REQUIRED AMOUNTS	FUNDING SOURCE
<u>SEWER</u>			
Grand Ave Reconstruction - 4th to Plano sewer line		300,000	Sewer revolving fund
Lift station upgrade	89-9645	\$ 100,000	Sewer revolving fund
Henderson Ave. Reconstruction - Westwood to Patsy sewer line		25,000	Sewer revolving fund
Mathew St - sewer design (Henderson to Monache)		100,000	Sewer revolving fund
Master plan payback	89-9604	355,537	Developer Fees
Morton Ave - lift station #9 upgrade and forced main (Westwood to Mathew)		1,150,000	Sewer revolving fund
Westfield Avenue Master Plan Utilities			
Sewer Main design & construction		1,000,000	Sewer revolving fund
Force Main construction		500,000	Sewer revolving fund
TOTAL		\$ 3,530,537	
<u>WATER</u>			
Consolidations			
Del Oro		\$ 4,000,000	SWRCB grant
Hope School		3,000,000	SWRCB grant
Downtown pipe replacement program		300,000	Water replacement fund
East Porterville water infrastructure - Phase 2:			
Well #34 (Akin/Central Mutual)	89-9749	4,783,035	SWRCB grant
Electrical upgrades for water facilities		250,000	Water replacement fund
Flatbed Trailer (Excavator)		230,000	Water replacement Fund
Fourth St - Henderson to Morton water main replacement		910,000	Water replacement Fund
Grand Ave Reconstruction - 4th to Henrahan water line		400,000	Water replacement Fund
Integrated Regional Water Mgt Plan & implementation		25,000	Water replacement Fund
Martin Hill 3MG tank booster pump upgrade (VFD)		350,000	Water replacement Fund
Mathew Street water main design - Henderson to Monache		25,000	Water replacement Fund
Master plan payback	89-9768	440,282	Developer fees
Master plan update	89-9703	40,000	Developer fees
Morton Ave - water line/recycled water line (Westwood to Mathew)		1,800,000	Water replacement Fund
Rehabilitate wells	89-9736	150,000	Water replacement Fund
SCADA (Supervisory Control and Data Acquisition) system		800,000	Water replacement Fund
SGMA compliance:			
Alternative water capacity sources		1,500,000	Water replacement Fund
GSA/Tule Sub-basin agreement and admin		200,000	Water replacement Fund
Eastern Tule GSA/JPA local governance	89-9748	230,000	Water replacement Fund
Monitoring wells - construction		500,000	Water replacement Fund
Monitoring wells - water quality testing		15,000	Water replacement Fund
SGMA Recharge program:			
North recharge basin - NW of FKC, W of Westwood	89-9734	2,615,533	Water replacement Fund
Stormwater capture and recharge		680,000	Water replacement Fund

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 - 2027**

CAPITAL PROJECTS

PROJECT	ACCOUNT NUMBER	REQUIRED AMOUNTS	FUNDING SOURCE
Storage reservoir rehabilitation program:			
Airport 300k water tank cathodic protection		150,000	Water replacement fund
East Porterville 3MG tank cathodic protection	89-9791	200,000	Water replacement fund
Highland 305K tank cathodic protection		150,000	Water replacement Fund
Scenic Heights tank overflow	89-9790	850,000	Water replacement fund
Success Reservoir enlargement project	89-9048	175,000	Water replacement fund
Tertiary treatment plant - corporation yard		300,000	Bond proceeds
Tertiary treatment plant - satellite plant (PADA)	75-7501	100,000	Water replacement fund
Tule River JPA administration	89-9046	17,048	Water replacement fund
Tule River/Porter Slough clearing	89-9038	40,000	Water replacement fund
Urban Water Management Plan - 2025 Update	89-9769	90,000	Water replacement fund
Water capacity program:			
Well #37 - includes piping (Tule River)	89-9735	1,500,000	Bond proceeds
Water meter radio read replacement project:			
Citywide meter replacement	89-9760	100,000	Water replacement Fund
Water meter fixed network data collector	89-9760	120,000	Water replacement Fund
Westfield Avenue Master Plan Utilities			
Recycled Water design & construction		700,000	Water replacement fund
TOTAL		\$ 27,735,898	

WASTEWATER TREATMENT FACILITY

Biosolids hauling	89-9691	\$ 180,000	WWTF reserve fund
Blower parts and control replacement		250,000	WWTF reserve fund
Clarifier Center Drive Replacement		200,000	WWTF reserve fund
Compliance & operation oversight		500,000	WWTF reserve fund
Digesters #1 and #4 repairs (includes #4 control repl)	89-9635	825,000	WWTF reserve fund
Digester cleaning, coating and piping replacement	89-9642	117,266	WWTF reserve fund
Effluent Meter Replacement		40,000	WWTF reserve fund
Effluent outfall pump maintenance	89-9668	120,000	WWTF reserve fund
Emergency generator (400kw)	89-9612	285,000	WWTF reserve fund
Headworks grinder replacement	89-9666	75,000	WWTF reserve fund
Manhole 10A inspection / repair	89-9667	100,000	WWTF reserve fund
Monitor Well Evaluation and Installation		100,000	WWTF reserve fund
Nitrification / De-nitrification local governance		1,000,000	WWTF reserve fund
Office building replacement (design)	89-9678	200,000	WWTF reserve fund
Plant #1 - Reclamation area pipeline installation	89-9630	150,000	WWTF reserve fund
Safe drinking water supply deliveries	89-96110	50,000	WWTF reserve fund
Screwpress repairs	89-96111	120,000	WWTF reserve fund
Sludge line - Westwood Bridge over Tule River	89-9693	30,000	WWTF reserve fund
Sludge Transfer Pump Replacement		300,000	WWTF reserve fund
Treatment water filling station		150,000	WWTF reserve fund
WAS / RAS pump replacement	89-9646	300,000	WWTF reserve fund
TOTAL		\$ 5,092,266	

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026 - 2027**

CAPITAL PROJECTS

PROJECT	ACCOUNT NUMBER	REQUIRED AMOUNTS	FUNDING SOURCE
<u>TRANSIT</u>			
Bus maintenance facility (Prospect St)			
Facility Improvements (Gates, Lobby, Furniture, etc.)	89-9324	\$ 293,074	FTA grant / LTF
Fleet replacement		170,000	LCTOP
New bus maintenance facility	89-9316	8,000,000	SB125
Transit center improvements - exterior and lobby	89-9330	243,000	FTA grant / LTF
TOTAL		<u>\$ 8,706,074</u>	
<u>AIRPORT</u>			
Airfield Electrical Improvements		\$ 710,000	FAA-AIP Grant/AOF
Fuel Island Secondary Containment Compliance:	89-9970		
Construction		250,000	Airport Replacement & Dev fund
Runway Rehabilitation			
Design		730,000	FAA-AIP Grant/CA Div of Aero/AOF
Pavement Management		140,000	FAA-AIP Grant
Taxiway Rehabilitation		50,000	AOF
		<u>\$ 1,880,000</u>	
<u>MISCELLANEOUS</u>			
Corporation yard parking lots rehabilitation		\$ 180,000	WRF / SRF / SW Reserve
Street Sweeper Refuse Truck		500,000	Solid Waste reserve fund
Side Loader (2) Refuse Truck		1,000,000	Solid Waste reserve fund
Front Loader Refuse Truck		400,000	Solid Waste reserve fund
Roll-off Refuse Truck		250,000	Solid Waste reserve fund
Transfer station improvement design		150,000	Solid Waste reserve fund
Transfer station concrete pad (green waste)		300,000	Solid Waste reserve fund
Transfer station cover		200,000	Solid Waste reserve fund
Transfer stations scales		350,000	Solid Waste reserve fund
Utility cover adjustments		350,000	Water Replacement / Sewer Revolving
		<u>\$ 3,680,000</u>	
TOTAL PROJECTS		<u>\$ 107,232,904</u>	

**CITY OF PORTERVILLE
ANNUAL BUDGET
2026-2027**

EQUIPMENT REPLACEMENT SCHEDULE

DEPARTMENT	EQUIPMENT DESCRIPTION	ESTIMATED COST
Finance - IT	Misc computer equipment	206,190
	Microsoft Office 365 Renewal	43,601
Police	Animal Control Trucks (2)	188,000
Parks Maintenance	16' Mower	160,000
	Dump Trailer	15,500
	Rear Flail Mower*	15,000
	Skid Steer Attachments - Auger, Sweeper*	20,000
Public Works - Streets	Grader	300,000
	2 Flatbed Trucks	240,000
Total General Fund Equipment Replacement		<u>1,188,291</u>
Golf	Sand Trap Groomer*	30,000
Total Golf Course Equipment Replacement		<u>30,000</u>
Public Works - Ind. Pre-Treatment	BOD Incubator	12,000
Public Works - Laboratory	TKN Block Digester	9,000
	Distillation Unit	5,000
	Analytical Balance	2,500
Total Sewer Equipment Replacement		<u>28,500</u>
Transportation - Solid Waste	Automated Containers	250,000
	Commercial Bins and Rollott Containers	250,000
Total Solid Waste Equipment Replacement		<u>500,000</u>
Public Works - Water Quality	Chlorine Station	250,000
Public Works - Water Distribution	Computer/Misc Equipment	5,000
	HAV Sprayer	120,000
	Dump Truck	250,000
	Portable Air Compressor	41,000
Total Water Equipment Replacement		<u>666,000</u>
Transportation - Equip. Maintenance	Pick Up Truck	80,000
Total Equipment Maintenance Replacement		<u>80,000</u>
TOTAL 2026/27 EQUIPMENT REPLACEMENT		<u>2,492,791</u>

CAPITAL IMPROVEMENT STRATEGIES - FUNDING SUMMARY FISCAL YEAR 2026/2027

FUNDING SOURCE	26/27
General Fund (GF)	\$201,000
General Fund Reserve Capital Improvement (GFRCI)	\$0
General Fund Reserve Deferred Maintenance (GFRDM)	\$1,150,000
Air District	\$0
Air Resources Board (CARB)	\$0
Airport Operating Fund (AOF)	\$220,325
Airport Replacement and Development Fund (ARDF)	\$250,000
Active Transportation Program Grant (ATP)	\$3,370,999
American Rescue Plan Act (ARPA)	\$854,761
Asset Forfeitures (AF)	\$0
Building Construction Fund (BCF)	\$0
Cal State Library Grant (CSLG)	\$484,850
California Division of Aeronautics (CA Div of Aero)	\$34,675
California Governor's Office of Emergency Services Grant (OES)	\$1,098,892
CEQA Mitigation	\$0
Certificates of Participation (COP)	\$1,800,000
Community Development Block Grant (CDBG)	\$990,000
Community Project Funding/Congressionally Directed Spending (CPF/CDS)	\$0
Community Promotions (Promos)	\$40,000
Congestion Mitigation and Air Quality Grant (CMAQ)	\$0
Department of Water Resources (DWR)	\$0
Equipment Replacement Fund (ERF)	\$1,222,703
Federal Aviation Admin. Airport Improvement Program Grant (FAA/AIP)	\$1,375,000
Federal Transit Authority (FTA 5307)	\$234,459
Federal Transit Authority (FTA 5339)	\$0
Highway Bridge Program (HBP)	\$0
Highway Safety Improvement Program (HSIP)	\$660,000
Insurance Proceeds	\$1,630,970
Land Sale Revenue (Land Sale)	\$0
Local Transportation Funds (LTF)	\$34,000
Local Transportation Funds - Transit (LTF Transit)	\$58,615
Low Carbon Transit Operations Program (LCTOP)	\$170,000
Measure H (MH)	\$2,110,316
Measure I (MI)	\$13,790,603
Measure R - Alternative Transportation (Measure R AT)	\$4,316,001
Measure R - Local (Measure R Local)	\$2,292,600
Measure R - Regional (Measure R Reg)	\$9,210,000
Measure R - Transit	\$0
National Park Service Grant (NPS)	\$150,000
Off Highway Vehicle Grant (OHV)	\$0
Park Impact Fees (PIF)	\$0
Proposition 68 (Prop 68)	\$2,221,038
Rebuilding American Infrastructure w/Sustainability and Equity Grant (RAISE)	\$0
Risk Management (RM)	\$0
Road Repair and Accountability Act (SB1)	\$2,913,666
Senate Bill 125 (SB125)	\$8,000,000
Sewer Bond Refinance (Sewer Bond Refi)	\$0
Sewer Developer Fees (Sewer DF)	\$355,537
Sewer Operating Fund (SOF)	\$30,000
Sewer Revolving Fund (SRF)	\$4,893,021
Solid Waste Operating Fund (SWOF)	\$30,000
Solid Waste Reserve (SW Reserve)	\$4,165,000
Special Gas Tax (SGT)	\$2,793,834
State of Good Repair (SGR)	\$243,000
Storm Drain - Developer Fees (Storm Dr DF)	\$1,003,000
Surface Transportation Program (STP)	\$1,620,000
State Water Resources Control Board (SWRCB)	\$11,783,035
Traffic Impact Fees (TIF)	\$45,875
Wastewater Treatment Facility Impact Fees (WWTFIF)	\$0
Wastewater Treatment Facility Reserve (WWTFR)	\$5,092,266
Water - Developer Fees (Water DF)	\$480,282
Water Operating Fund (WOF)	\$30,000
Water Replacement Fund (WRF)	\$13,782,581
Unfunded Projects	\$0
TOTALS	\$107,232,904

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS												FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27	
ANNUAL STREET PROGRAMS:												
Annual Sidewalk and ADA Improvements				\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000		Unfunded
Alleys	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000		STP
Curb, Gutter and Sidewalk Maintenance	\$200,000	\$200,000										STP
Utility Cover Adjustments	\$300,000	\$300,000										SRF
	\$50,000	\$50,000										WRF
	\$60,000	\$60,000										WRF
Corporation Yard Parking lots Rehab	\$60,000	\$60,000										SRF
	\$60,000	\$60,000										SW Reserve
GHHS Streets Record of Survey		\$75,000	\$75,000									STP
Rock Crushing and Screening	\$70,000		\$70,000		\$70,000		\$70,000		\$70,000			STP
PAVEMENT PRESERVATION												
Design	\$40,000											Measure R Local
Date Avenue												
Main to Plano	\$300,000											SGT
Henderson Avenue												
Indiana to Jaye				\$300,000								Measure R Local
Jaye to Second Street (1440')		\$750,000										Measure R Local
Second to Plano				\$300,000								Measure R Local
Lime Street												
Henderson Ave to Mulberry				\$250,000								Measure R Local
Main Street												
Date Ave to 1/4 mile South of College Ave (5280')		\$500,000										SGT
Mathew Street												
Westfield Ave to Castle Ave (2800')		\$230,000										SGT
Newcomb Street												
Westfield Ave to Castle Ave (2640')			\$430,000									Unfunded
Scranton Ave to 600 feet North of Scranton Ave (1320')				\$35,000								Measure R Local
Orange Avenue												
Main to Date	\$300,000											SGT
W North Grand Avenue												
Rose St to N Main St	\$500,000											SGT
Scranton Avenue												
Indiana St to SR 65			\$40,000									Unfunded
Springville Avenue												
Jaye Street to E Street (1700')			\$110,000									Unfunded
Vandalia Avenue												
Indiana Street to Jaye Street (1400')		\$1,000,000										Unfunded
Villa Street												
Theta Avenue to Mulberry Avenue (750')			\$70,000									Unfunded
Westfield Avenue												
SR 65 to Indiana Street (1080')			\$75,000									Unfunded
Total	\$1,140,000	\$2,480,000	\$725,000	\$885,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SELF PERFORMANCE STREETS PROGRAM												
Cold-mix & AC Pavement Overlay Program	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	STP
	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	MI
	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	Measure R Local
Cold Milling Machine Rental	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	SGT
Public Parking Lot	\$0	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	LTF
Street Median Rehabilitation	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	MI
Pavement Management Program												
Citywide Evaluation	\$150,000			\$150,000			\$150,000			\$150,000		SGT
Implementation & Maintenance		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	SGT

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
CITY PARKING LOTS:											
DOWNTOWN PARKING LOTS											
Main Street Parking Lot	\$2,010,000										MI
Hockett St - Willow Alignment to Porter Slough											
Hockett & Cleveland Parking Lot			\$500,000								Unfunded
Design		\$75,000									Unfunded
BRIDGES:											
Olive Ave Bridge Widening Project - City/County Partnership											
Preliminary Design and Scoping (Federal funds)	\$500,000										Measure R Reg
City Participation		\$6,000,000									Measure R Reg
Olive Avenue Gateway Improvements											
Design and Environmental		\$500,000									Measure R Reg
Rehabilitation between city limit and Westwood, incl new monument sign and landscaped medians				\$12,000,000							Measure R Reg
SOTU Specific Plan Connectivity											
Newcomb Bridge - Tule River to Hwy 190 Connection											
Alignment Plan		\$50,000									Measure R Reg
Design and Environmental		\$500,000	\$500,000								Measure R Reg
Land Acquisition						\$500,000	\$600,000	\$300,000			Measure R Reg
Newcomb - Tule River/SR 190 (4 lanes)								\$1,220,000			Measure R Reg
Bridge Construction								\$10,000,000			Measure R Reg
Prospect Pedestrian Bridge - Tule River to northerly frontage road											
Alignment Plan		\$50,000									Measure R AT
Design and Environmental		\$500,000									Measure R AT
Land Acquisition			\$500,000								Measure R AT
Bridge and Trail Construction				\$3,000,000							Measure R AT
Frontage road btwn Tule River and SR 190 (northerly frontage)											
Alignment Plan		\$50,000									Measure R Reg
Design and Environmental				\$500,000							Measure R Reg
Land Acquisition					\$500,000	\$600,000	\$300,000				Measure R Reg
Construction								\$10,000,000			Unfunded
Westwood Bridge											
Design, Environmental & Land Acquisition								\$1,100,000			Measure R Reg
Bridge Construction Cross Tule River								\$10,000,000			Measure R Reg
SR 190 Corridor Improvements											
*Riverwalk Marketplace Commercial Center Mitigation Projects - Phase II											
SR 65 Interchange: Construct westbound auxillary lane from Jaye Street to SR65 onramp*											
Construction	\$3,300,000										Measure R Reg
Main Street Intersection Improvements: Construct intersection improvements at Main St off-ramp terminal*											
Construction	\$1,710,000										Measure R Reg
Newcomb Street Intersection: New SR 190 access @ Newcomb Street alignment. Construct single lane hybrid roundabout											
Design			\$2,000,000								Unfunded
Construction						\$25,300,000					Measure R Reg
Newcomb Street Rehabilitation: Teapot Dome to SR 190 (4 lanes)											
Design			\$500,000								Unfunded
Construction						\$6,800,000					Measure R Reg
Plano Street Intersection: Reconstruct Plano St/SR 190 Intersection to accommodate a dual lane roundabout with bypass lanes and bike/ped trail to east											
Design		\$1,518,000									CMAQ
Property Acquisition		\$1,118,000									CMAQ
Construction				\$5,750,000							CMAQ

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Plano Street Intersection @ College Ave: Reconstruct intersection to accommodate a single lane roundabout											
Design		\$1,518,000									CMAQ
Property Acquisition		\$1,118,000									CMAQ
Construction				\$5,750,000							CMAQ
Westwood Street Intersection: Construct single lane hybrid roundabout @ Westwood Street											
Construction	\$3,700,000										Measure R Reg
Conversion to Expressway btwn Westwood and SR 65											
Design							\$1,000,000				Unfunded
Construction											Measure R Reg
Frontage Streets and local connectivity between Westwood and SR 65											
Prospect St - Poplar to Worth Avenue, incl. Poplar Ditch crossing											
Design			\$350,000								Measure R Reg
Environmental & ROW acquisition			\$500,000								Measure R Reg
Construction				\$1,250,000							Measure R Reg
Worth Avenue - Prospect to Newcomb											
Design				\$350,000							Measure R Reg
Environmental & ROW acquisition				\$500,000							Measure R Reg
Construction					\$1,400,000						Measure R Reg
Worth Avenue - Newcomb to Westwood											
Design						\$500,000					Measure R Reg
Environmental & ROW acquisition						\$750,000					Measure R Reg
Construction							\$2,650,000				Measure R Reg
Total	\$8,710,000	\$5,272,000	\$3,350,000	\$13,600,000	\$1,400,000	\$33,350,000	\$3,650,000	\$0	\$0		
SR 65 Corridor Improvements											
SR 65 Frontage Road - West North Grand to Linda Vista						\$1,000,000					Unfunded
SR 65 Frontage Road - Pioneer to West North Grand						\$750,000					Unfunded
STREETS:											
Castle Avenue Extension											
Design	\$250,000										STP
ROW Acquisition		\$500,000									STP
Construction			\$4,000,000								Unfunded
Date Avenue Widening - "H" to Jaye & Kessing Extension (Date to River)											
ROW Acquisition		\$300,000									LTF
Construction			\$3,000,000								Unfunded
Fourth Street Improvements											
Design & Environmental (Grand to Henderson)		\$295,000									Unfunded
Construction		\$1,000,000									Unfunded
Water Main Replacement - Fourth St: Henderson to Morton	\$910,000										WRF
Gibbons Avenue Street Reconstruction											
Phase 1 - Indiana to Jaye											
Gibbons - Indiana to Jaye (Right of Way)			\$100,000								Unfunded
Gibbons - Design and Construction			\$1,000,000								Unfunded
Gibbons - Storm Drain - Indiana to Jaye			\$200,000								Unfunded
Phase 2 - Jaye to Main											
Gibbons - Storm Drain - Jaye to Main					\$200,000						Unfunded
Gibbons - Jaye to Main					\$1,000,000						Unfunded
Grand Avenue Reconstruction - 4th to Plano											
Design connection between 4th & Plano (includes lighted crosswalk @ Rails to Trails)	\$135,000										STP
Storm Drain Line	\$350,000										SRF
6" line from 4th Street to 380' east of Henrahan	\$400,000										WRF

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS

PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	FISCAL YEAR 26/27
8" line from Plano to 400' west of Plano	\$300,000										SRF
Grand Avenue - Construction 4th to Plano Street	\$1,856,166										SB1
	\$243,834	\$300,000									SGT
Construction Management	\$150,000										SGT
Grand Avenue Improvements											
Grand - E St (Zalud Park) to Porter Road			\$427,000	\$441,000							Unfunded
Grand - E St (Zalud Park) to Porter Road			\$454,000	\$469,000							Unfunded
Grand - G St to Porter Road			\$443,000	\$458,000							Unfunded
Grand Ave. Line - Water (Villa to Zalud Park)			\$221,000								Unfunded
Grand Ave. ext. - W/o Prospect to Prospect - Pipe					\$201,000						Unfunded
Grand Ave. - Treatment Plant to W/o Prospect - Pipe					\$141,000						Unfunded
Grand Ave. - Prospect St. to SR 65 - Pipe				\$341,000							Unfunded
Northwest Street Improvements											
Henderson Ave. Rehabilitation (Westwood to Patsy)											
Design Improvements	\$15,000	\$225,000									STP
Design - New Signal & Median Work			\$25,000								Unfunded
Design Sewer Line Improvements	\$25,000										SRF
Construction			\$482,000								SB1
			\$2,500,000								Measure R Local
Henderson @ Mathew (signal)			\$600,000								Unfunded
Recycled Water line			\$1,200,000								WRF
Potential Lift Station #11 Remediation			\$150,000								SRF
Relocation of PRV Station			\$35,000								WRF
Mathew Street Reconstruction Project											
Henderson to Monache Avenue Recons. (ROW)					\$300,000						Unfunded
Henderson to Monache Avenue Recons. (Design)				\$50,000	\$50,000						STP
Henderson to Monache Avenue Recons. (Recon)						\$3,000,000					Unfunded
Storm Drain Analysis (Mulberry, Mathew to Newcomb)		\$50,000									SRF
Storm Drain Construction			\$500,000								Storm Dr DF
Sewer Main Construction			\$700,000								SRF
Sewer Main Design	\$100,000										SRF
Henderson to Monache Recycled Water			\$700,000								WRF
Henderson to Monache Water Main			\$700,000								WRF
Design - Henderson to Monache - Pipe Porter Slough ditch	\$25,000										WRF
Henderson to Monache - Pipe Porter Slough ditch			\$700,000								WRF
Westfield Avenue Master Plan Utilities											
Storm Drain Design	\$8,000										Storm Dr DF
Storm Drain Construction	\$450,000										Storm Dr DF
Sewer Main Design & Construction	\$1,000,000										SRF
Recyled Water Design & Construction	\$700,000										WRF
Force Main Construction	\$500,000										SRF
Westwood St. - Partial Reconstruction Project - Henderson Ave. to Westfield Including Porter Slough Crossing											
Environmental	\$200,000										Measure R Local
Design	\$50,000										STP
Design - New Signal			\$25,000								Unfunded
Survey & Topography	\$222,600										Measure R Local
ROW Acquisition & Easements	\$150,000	\$250,000									Measure R Local
Construction			\$1,500,000								Unfunded
Construction of bridge			\$900,000								Unfunded
Westwood @ Westfield (signal)	\$45,875										TIF
City Share (Construction)			\$554,125								Unfunded
Construction			\$150,000								SRF
Construction			\$150,000								WRF
Construction			\$50,000								Storm Dr DF
Construction Management			\$250,000								Unfunded

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Henry Street Improvements (Putnam to Cleveland, and Cleveland east to Sierra Vista)											
Design			\$150,000								Unfunded
6" Water main (Henry from Putnam to Thurman, and Cleveland from Henry to Sierra Vista) Includes PRV				\$100,000							WRF
6" Sewer main (Sierra Vista midblock to Putnam)				\$50,000							SRF
Street widening, CGS (Henry from Putnam to Cleveland, and Cleveland from Henry to Sierra Vista)				\$1,000,000							Unfunded
Hillcrest - Morton, north 1/2 mile						\$1,980,000					Unfunded
Indiana Street - Culvert Extension and Sidewalk											
Design		\$75,000									Measure R Local
ROW Acquisition		\$20,000									Measure R Local
Construction		\$400,000									Measure R Local
Leggett Street											
Grand to Henderson Avenue						\$1,690,000					Unfunded
Morton to Putnam Avenue				\$2,000,000							Unfunded
Lime Street											
RR to Reid (Construction)							\$1,400,000				Unfunded
Main Street											
Downtown Reconstruction											
Phase IIB - Olive and Garden Ave											
Design	\$20,000										Measure R Local
Construction	\$80,000										SB1
Street Light Restoration - Olive to Morton											MI
Street Light Installation - Olive to Orange		\$1,000,000									Unfunded
Design (Intersection Art & Design)		\$100,000									Unfunded
Phase III - Intersection Improvements		\$300,000									Measure R Local
Left Turn Safety Project at North Grand/Reid											
Design		\$250,000									Measure R Reg
Construction		\$2,000,000									Measure R Reg
Main - Henderson to Linda Vista Widening incl. roundabout at North Grand/Reid w/Reid realignment							\$25,000,000				Unfunded
Montgomery Avenue Reconstruction Project - Jaye to "H"											
Construction		\$1,800,000									Unfunded
Construction Management		\$180,000									Unfunded
Morton Avenue Rehabilitation/Reconstruction Project:											
Design		\$500,000									SGT
Environmental		\$50,000									SGT
D to Plano			\$1,750,000								Unfunded
Water line replacement			\$325,000								WRF
Sewer line replacement			\$250,000								SRF
Recycled Water line			\$325,000								WRF
Conley to D				\$1,600,000							Unfunded
Water line replacement				\$383,000							WRF
Sewer line replacement				\$294,000							SRF
Recycled Water line				\$383,000							WRF
Indiana to Conley					\$1,450,000						Unfunded
Water line replacement					\$346,000						WRF
Sewer line replacement					\$266,000						SRF
Recycled Water line					\$346,000						WRF
Prospect to Indiana						\$1,450,000					Unfunded
Water line replacement						\$346,000					WRF
Sewer line replacement						\$266,000					SRF
Recycled Water line						\$346,000					WRF

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Mathew to Prospect							\$2,900,000				Unfunded
Water line replacement (Newcomb to Prospect)							\$350,000				WRF
Sewer line replacement (Newcomb to Prospect)							\$270,000				SRF
Recycled Water line							\$350,000				WRF
Westwood to Mathew		\$4,000,000	\$6,000,000								Unfunded
Lift Station #9 Upgrade and forced main	\$1,150,000	\$1,150,000									SRF
Water line replacement	\$900,000	\$900,000									WRF
Storm Drain	\$375,000	\$375,000									Storm Dr DF
Recycled Water line	\$900,000	\$900,000									WRF
Mulberry - Lime/Williford Rehabilitation				\$2,000,000							Unfunded
Design		\$300,000									Unfunded
Newcomb St Rehabilitation Project											Unfunded
Newcomb - Porter Slough to Henderson						\$8,000,000					Unfunded
Newcomb - Henderson to North Grand					\$4,200,000						Unfunded
Newcomb - Henderson to Westfield - Pipe			\$1,500,000								WRF
Recyced Water Line			\$1,500,000								WRF
Newcomb - Lift Station No. 4 (W North Grand) Pump Upgrade			\$80,000								Sewer DF
Newcomb - Lift Station No. 3 (N of Mulberry) - Pump Upgrade			\$100,000								Sewer DF
Newcomb - Olive to Porter Slough Reconstruction Project											
Street Reconstruction				\$9,600,000							Unfunded
Construction Management				\$250,000							Unfunded
Water line replacement				\$800,000							WRF
Storm line installation				\$2,750,000							Storm Dr DF
Replace 30" Sewer line				\$2,000,000							SRF
Recycled Water line				\$1,400,000							WRF
Total	\$0										
Olive Avenue Median Island Safety Project (Beverly to Maston)											
Design	\$10,000										Measure R Local
Construction	\$600,000										Measure R Local
Prospect Street Rehabilitation Project											
Prospect - Olive to Morton Reconstruction										\$13,000,000	Unfunded
Property acquisition									\$600,000		Unfunded
Prospect - Olive to Morton Water line								\$900,000			Unfunded
Design							\$100,000				Unfunded
Putnam and Tomah Avenues - Concrete Improvements											
Construction		\$750,000									Measure R AT
Water line replacement		\$800,000									WRF
Putnam Avenue Slough Crossing - East of Jaye Street at Putnam and Kessing, across from SVMC parking lot											
Construction of culvert and TBD								\$6,400,000			Unfunded
Putnam Avenue at Elderwood Curb/Gutter/Sidewalk for pedestrian connectivity to Westwood @ Thurman											
Property acquisition		\$450,000									Measure R AT
Design											Measure R AT
Environmental		\$100,000									Measure R AT
Construction			\$494,000								ATP
			\$250,000								Measure R AT
Water line replacement			\$800,000								WRF
Reid Realignment											
Design & Environmental						\$300,000					Measure R Reg
Acquisition						\$1,200,000					Measure R Reg
Construction							\$15,000,000				Measure R Reg
Scranton Avenue - SR 65 to Westwood (2 lanes)							\$8,000,000				Unfunded

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Scranton/Westwood/West/Worth Realignment											
Environmental & Design		\$150,000									Measure R Reg
Construction			\$10,000,000								Measure R Reg
			\$1,137,000								CMAQ
			\$3,500,000								CPF/CDS
Westwood Improvements - SR190 to Worth											
Environmental & Design		\$300,000									Measure R Reg
Land Acquisition		\$250,000	\$250,000								Measure R Reg
Construction			\$5,000,000								Measure R Reg
Teapot Dome Airport Gateway Reconstruction Project											
Environmental & Design							\$2,200,000				Measure R Reg
Land Acquisition								\$1,500,000			Measure R Reg
Teapot Dome - West St to SR 65									\$15,000,000		Measure R Reg
West Roundabout									\$3,000,000		Measure R Reg
Newcomb Roundabout									\$3,000,000		Measure R Reg
Tule River Tribe Complete Streets and Two Pedestrian Bridges Project											
PA&ED	\$138,000										ATP
PS&E	\$408,000										ATP
R/W	\$350,000										ATP
Construction		\$6,284,000									ATP
Union Avenue Reconstruction Indiana Street to Jaye Street											
Design											Measure R Local
ROW Acquisition		\$50,000	\$200,000	\$200,000	\$300,000						Unfunded
Utility Relocation				\$200,000	\$300,000						Unfunded
Construction					\$5,000,000						Unfunded
Cottage Street and Union Ave. Meter Project					\$100,000						WRF
Construction Management					\$225,000						Unfunded
Vandalia Median Island Project (Jaye St.)		\$100,000									Measure R Local
Villa from Olive to Henderson - Porter Slough Crossing											
Construction	\$850,000										SB1
Construction Management	\$127,500										SB1
Total	\$977,500										
Villa from Westfield to 650" South - Construction											
Environmental					\$75,000						Unfunded
Design					\$130,000						Unfunded
ROW Acquisition & Easements					\$350,000						Unfunded
Water line						\$250,000					WRF
Sewer line						\$250,000					SRF
Storm line						\$250,000					SRF
Recycled Water line						\$250,000					WRF
Construction						\$1,000,000					Unfunded
Construction Management						\$100,000					Unfunded
Total	\$0	\$0	\$0								
BRIDGES AND STREETS FY 26/27 TOTAL \$30,479,975											

Street Projects
Storm Drain Projects
Sewer Projects
Water Projects

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - BRIDGES & STREETS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27

SUMMARY OF BRIDGES AND STREETS FUNDING			
Active Transportation Program (ATP)	\$896,000	Road Repair & Accountability Act Funds (SB1)	\$2,913,666
Certificate of Participation (COP)	\$0	Sewer Bond Refinance (Sewer Bond Refi)	\$0
Community Project Funding/Congressionally Directed Spending (CPF/CDS)	\$0	Sewer Developer Fees (Sewer DF)	\$0
Congestion Mitigation and Air Quality (CMAQ)	\$0	Sewer Revolving Fund (SRF)	\$3,785,000
General Fund (GF)	\$0	Solid Waste Reserve (SW Reserve)	\$60,000
General Fund Carryover (GF CO)	\$0	Special Gas Tax (SGT)	\$1,743,834
Highway Bridge Program (HBP)	\$0	Storm Drain - Developer Fees (Storm Dr DF)	\$833,000
Highway Safety Improvement Program (HSIP)	\$0	Surface Transportation Program (STP)	\$1,595,000
Local Transportation Funds (LTF)	\$0	SWRCB Loan/Grant (SWRCB)	\$0
Measure I (MI)	\$3,210,000	Traffic Impact Fees (TIF)	\$45,875
Measure R - Alternative Transportation (Measure R AT)	\$0	Water - Developer Fees (Water DF)	\$0
Measure R - Local (Measure R Local)	\$2,242,600	Water Replacement Fund (WRF)	\$3,945,000
Measure R - Regional (Measure R Reg)	\$9,210,000	Unfunded	\$0
Total			\$30,479,975

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - SIGNALS										FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	26/27
Upgrade of signals to ITS Technology	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	SGT
Synchronization of signals	\$100,000									SGT
Traffic Management Center		\$1,000,000								SGT
Equipment		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	SGT
Traffic Safety Evaluations	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	STP
Sign & Signal - Upgrade	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	SGT
HAWK Crossings										
Morton @ Santa Fe Byway	\$506,333									ATP
	\$93,667									Measure R - AT
Olive Ave @ Santa Fe Byway	\$506,333									ATP
	\$93,667									Measure R - AT
Plano @ Chase (HAWK)	\$506,333									ATP
	\$93,667									Measure R - AT
Rapid Flashing Beacons - Pedestrian Crossings										
Design	\$25,000									Measure R - AT
Brian Ave west of Silver Maple, incl. curb ramps	\$80,000									Measure R - AT
Elderwood @ BMS, incl. curb ramps	\$80,000									Measure R - AT
Mulberry and Verdugo, incl. curb ramps	\$80,000									Measure R - AT
Mulberry and Belmont, incl. curb ramps	\$80,000									Measure R - AT
Orange and G, incl. curb ramps	\$80,000									Measure R - AT
Pioneer and Milo	\$40,000									Measure R - AT
Prospect and Castle, incl. curb ramps	\$80,000									Measure R - AT
Putnam @ W Putnam School, incl. curb ramps	\$80,000									Measure R - AT
Westfield and Linda Way, incl. curb ramps	\$80,000									Measure R - AT
Westfield and Villa	\$40,000									Measure R - AT
Lighted Crosswalks - Collector & Arterial										
Design		\$100,000								Measure R - AT
Highway Safety Improvement Program (HSIP)		\$300,000								Measure R - AT
Morton @ Kessing St		\$300,000								Measure R - AT
Morton @ Roche St		\$300,000								Measure R - AT
North Grand @ Prospect St		\$300,000								Measure R - AT
Traffic Signals										
Henderson @ Plano				\$1,000,000						Unfunded
Henderson @ Second			\$1,000,000							Unfunded
Mathew @ Morton				\$1,000,000						Unfunded
Newcomb @ Mulberry										
Design	\$34,000									LTF
Construction	\$600,000									SGT
	\$600,000									MI
Newcomb @ N. Grand				\$1,200,000						Unfunded
Olive @ Prospect				\$1,200,000						Unfunded
Porter Road @ Olive Avenue										
Design	\$50,000									Measure R Local
Construction		\$540,000								Measure R Local
	\$660,000									HSIP

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - SIGNALS										FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	26/27
Prospect @ Bel Air							\$1,200,000			Unfunded
Prospect @ North Grand			\$1,200,000							Unfunded
Prospect @ Pioneer			\$1,200,000							Unfunded
Putnam @ Crestview				\$1,200,000						Unfunded
Putnam @ Leggett		\$1,200,000								Unfunded
Westfield @ Indiana		\$1,200,000								Unfunded
Westfield @ Mathew		\$1,200,000								Unfunded
SIGNALS FY 26/27 TOTAL \$4,964,000										

SUMMARY OF SIGNAL FUNDING	
Active Transportation Program Grant (ATP)	\$1,518,999
Local Transportation Funds (LTF)	\$34,000
Special Gas Tax (SGT)	\$1,050,000
Highway Safety Improvement Program (HSIP)	\$660,000
Measure I (MI)	\$600,000
Measure R - Alternative Transportation (Measure R - AT)	\$1,026,001
Measure R - Local (Measure R Local)	\$50,000
Surface Transportation Program (STP)	\$25,000
Traffic Impact Fees (TIF)	\$0
Unfunded	\$0
Total	\$4,964,000

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - WATER INFRASTRUCTURE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
ANNUAL WATER PROGRAMS:											
Rehabilitate Wells	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	WRF
Electrical Upgrades for water facilities	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	WRF
Downtown Pipe Replacement Program	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	WRF
Consolidations											
Del Oro	\$4,000,000	\$4,000,000									SWRCB
Hope School	\$3,000,000	\$3,000,000									SWRCB
Water Capacity Program											
Well No. 36 - Site TBD			\$4,500,000								Water DF
Well No. 37 - Includes Piping (Tule River)	\$1,500,000	\$3,000,000									COP
Well No. 38 - Site TBD						\$4,500,000					Unfunded
Sustainable Groundwater Management Act (SGMA) Compliance											
GSA/Tule Sub-basin coordination agreement and on-going administration	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	WRF
GSA/JPA local governance	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	WRF
Alternative water capacity sources	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	WRF
Construction of monitoring wells	\$500,000	\$500,000									WRF
Monitoring Well Water Quality Testing	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	WRF
SGMA RECHARGE PROGRAM											
North recharge basin and infrastructure improvements - NW of FKC, W of Westwood											
Construction and Construction Management	\$2,615,533										WRF
DR #28 (S Jaye St) dual-recharge basin and infrastructure improvements											
Environmental Review & Engineering/Design		\$150,000									WRF
Construction		\$1,500,000									WRF
Tule River/Jaye Street dual-recharge basin and infrastructure improvements											
Environmental Review & Engineering/Design		\$175,000									WRF
Construction		\$1,500,000									WRF
Rails to Trails/Vandalia ID recharge basin and infrastructure improvements											
Environmental Review & Engineering/Design							\$100,000				Unfunded
Construction							\$500,000				Unfunded
Stormwater Capture & Recharge	\$680,000	\$680,000	\$680,000	\$680,000	\$680,000	\$680,000	\$680,000	\$680,000	\$680,000	\$680,000	WRF
Total	\$5,740,533										
TERTIARY TREATMENT											
Tertiary Treatment - Corporation Yard											
CEQA	\$300,000										COP
Design		\$500,000	\$500,000								COP
Construction Phase I				\$60,000,000							Unfunded
Construction Phase II					\$60,000,000						Unfunded
Total	\$300,000										

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - WATER INFRASTRUCTURE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Tertiary Treatment - Satellite Plant (PADA)											
Facility Improvements	\$100,000										WRF
Phase 2 Improvements											
East Porterville Booster Pump 1 & 2 Upgrade											
Property Acquisition		\$100,000									WRF
Design		\$450,000									WRF
Construction			\$1,900,000								WRF
Well No. 34 - Equipping and Construction	\$4,783,035										SWRCB
Hillcrest Water Main Replacement - EP 3MG Reservoir to Morton Avenue (18" main)											
Design & Environmental		\$150,000									WRF
Construction			\$1,500,000								WRF
Hillcrest Water Main Replacement - Morton to Olive Avenue (18" main)											
Design & Environmental		\$150,000									WRF
Construction			\$1,500,000								WRF
Generator - 400kW				\$270,000							WRF
Purchase of Flatbed Trailer (Excavator)	\$230,000										WRF
Martin Hill 3MG Tank Booster Pump Upgrade (VFD)	\$350,000										WRF
Corp Yard Water Line Replacement/Infrastructure		\$200,000									WRF
Putnam Water Line Replacement											
Putnam - Fourth to Henry		\$500,000									WRF
Design		\$100,000									WRF
Putnam @ Henry - PRV		\$25,000									WRF
Storage Reservoir Rehabilitation Program											
Airport 300K Water Tank Cathodic Protection	\$150,000										WRF
East Porterville - 3MG Tank Cathodic Protection	\$200,000										WRF
Highland 305K Tank Cathodic Protection	\$150,000										WRF
Scenic Heights 3MG Tank Coating & Repair		\$1,200,000	\$2,000,000								WRF
Scenic Heights 3MG Tank Overflow	\$850,000										WRF
Success Reservoir Enlargement Project (City Share)											
Interagency Coordination, Environmental, ROW Acquisition, and Design	\$175,000	\$175,000	\$175,000								WRF
Radio Read Water Meter Replacement Program											
Citywide meter replacement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	WRF
Water Meter Fixed Network Data Collector	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	WRF
SCADA (Supervisory Control And Data Acquisition) System											
Retrofit	\$800,000	\$500,000	\$500,000								WRF

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - WATER INFRASTRUCTURE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
ANNUAL WATER MASTER PLAN COMPLIANCE AND REIMBURSEMENT PROGRAM:											
Master Plan Payback	\$440,282	\$454,591	\$469,365	\$484,620	\$500,370	\$516,632	\$533,422	\$550,759	\$568,658	\$587,140	Water DF
STUDIES:											
Master Plan Update - Water	\$40,000									\$500,000	Water DF
Urban Water Management Plan - 2025 Update	\$90,000										WRF
Integrated Regional Water Management Plan and Implementation	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	WRF
Tule River/Porter Slough - Clean Up	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	WRF
Tule River - JPA Administration	\$17,048	\$17,602	\$18,174	\$18,765	\$19,375	\$20,004	\$20,654	\$21,326	\$22,019	\$22,734	WRF
WATER INFRASTRUCTURE FY 26/27 TOTAL \$23,900,898											

SUMMARY OF WATER INFRASTRUCTURE FUNDING			
General Fund (GF)	\$0	Water - Developer Fees (Water DF)	\$480,282
Department of Water Resources (DWR)	\$0	Water Replacement Fund (WRF)	\$9,837,581
SWRCB Loan/Grant (SWRCB)	\$11,783,035	Wastewater Treatment Facility Reserve (WWTFR)	\$0
Equipment Replacement Funds (ERF)	\$0	Certificates of Participation (COP)	\$1,800,000
American Rescue Plan Act (ARPA)	\$0	Unfunded	\$0
Storm Drain Developer Fees (Storm Dr DF)	\$0		
Total			\$23,900,898

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - SEWER INFRASTRUCTURE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
ANNUAL SEWER PROGRAMS & MASTER PLAN PAYBACK:											
Master Plan Payback	\$355,537	\$367,092	\$379,022	\$391,341	\$404,059	\$417,191	\$430,750	\$444,749	\$459,204	\$474,128	Sewer DF
STUDIES:											
Master Plan Update - Sewer										\$500,000	Sewer DF
SEWER REPLACEMENT PROGRAM:											
Phase III - Putnam/RR to Plano		\$500,000									SRF
Phase IV - Baker/Murry			\$500,000								SRF
Phase V - Murry/Harrison to Putnam				\$50,000							SRF
Phase VI - Roche/Alley/Henrahan					\$500,000						SRF
Annexation Sewer Projects											
Design		\$50,000									SRF
Annexation 480 - Chelsea Rose Area North Grand (W of Newcomb)/Rose/Baker			\$1,200,000								Unfunded
Miscellaneous City Areas			\$2,000,000								Unfunded
Total Annexation Sewer Projects	\$0										
Lift Station Upgrade	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	SRF
SEWER INFRASTRUCTURE FY 26/27 TOTAL	\$455,537										

SUMMARY OF SEWER INFRASTRUCTURE FUNDING			
General Fund (GF)	\$0	Sewer Developer Fees (Sewer DF)	\$355,537
Measure I (MI)	\$0	Sewer Revolving Fund (SRF)	\$100,000
Sewer Bond Refinance (Sewer Bond Refi)	\$0	Unfunded	\$0
Total			\$455,537

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - STORM DRAIN INFRASTRUCTURE

PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	FISCAL YEAR 26/27
ANNUAL STORM DRAIN PROGRAMS & MASTER PLAN PAYBACK:											
Master Plan Payback	\$160,000	\$166,000	\$172,000	\$178,000	\$184,000	\$190,000	\$197,000	\$204,000	\$211,000	\$218,000	Storm Dr DF
STUDIES:											
Master Plan Update - Storm Drain									\$500,000		Storm Dr DF
MUNICIPAL STORM SEWER SEPARATE SYSTEM (MS4) PROJECTS:											
Permit Fee	\$33,021	\$34,094	\$35,202	\$36,346	\$37,528	\$38,747	\$40,007	\$41,307	\$42,649	\$44,035	SRF
Compliance Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	SRF
Discharge Improvements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	SRF
DRAINAGE RESERVOIR PROJECTS:											
Drainage Reservoir No. 14 Expansion - (east of Plano St., north of Grand Ave & Leggett St)											
Design, Environmental & Land Acquisition		\$60,000									Storm Dr DF
Construction		\$100,000									Storm Dr DF
Drainage Reservoir No. 18 (Master Plan Facility SW Cor. SR 65 & W. North Grand)											
Design		\$100,000									Storm Dr DF
Construction		\$500,000									Storm Dr DF
Drainage Reservoir No. 47 (Master Plan Facility Hillcrest Street, north of Henderson Avenue - Canyon Springs)											
Acquisition/Design/Etc			\$450,000								Storm Dr DF
Construction & Reimbursement						\$820,000					Unfunded
Drainage Reservoir No. 49 (Master Plan Facility - Red Hawk Estates)											
Acquisition/Design/Etc			\$380,000								Storm Dr DF
Construction & Reimbursement						\$820,000					Unfunded
Floodplain Management	\$10,000			\$10,000			\$10,000				Storm Dr DF
Mill Ave. - Hockett/"D"				\$80,000							Unfunded
North Grand Storm Drain SR 65 Crossing					\$500,000						Storm Dr DF
Outfall pipeline to SR 65 Pond No. 24 (N of Linda Vista)		\$751,660									Unfunded
Westfield Storm Drain - Main Street to SR65 (incl. Hayes Field)											
Design	\$75,000										SRF
Construction	\$400,000	\$1,400,000									SRF
Onsite Hayes Field	\$50,000	\$125,000									SRF
Mulberry Storm Drain	\$200,000	\$600,000									SRF
STORM DRAIN INFRASTRUCTURE FY 26/27 TOTAL \$1,178,021											

SUMMARY OF STORM DRAIN INFRASTRUCTURE FUNDING			
General Fund (GF)	\$0	Storm Drain - Developer Fees (Storm Dr DF)	\$170,000
Measure I (MI)	\$0	Unfunded	\$0
Sewer Revolving Fund (SRF)	\$1,008,021		
Total			\$1,178,021

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - WWTF											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Biosolids Hauling	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	WWTFR
Plant Air Parts and Controls Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	WWTFR
Clarifier Center Drive Replacement	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	WWTFR
Contracted Services - Compliance & Operation Oversight	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	WWTFR
De-nitrification	\$1,000,000										WWTFR
						\$30,000,000	\$30,000,000				Unfunded
Digester #1 and #4 Repairs											
Design	\$325,000										WWTFR
Construction (inc. #4 control replacement)	\$500,000	\$1,200,000									WWTFR
Digester Cleaning/Coating/Equipment Replacement	\$117,266	\$121,077	\$125,012	\$129,075	\$133,270	\$137,601	\$142,073	\$146,691	\$151,458	\$156,381	WWTFR
Effluent Meter Replacement	\$40,000										WWTFR
Effluent Outfall Pump Maintenance	\$120,000			\$600,000							WWTFR
Emergency Generator for WWTF (400kW)	\$285,000										WWTFR
Headworks Grinder Replacement Evaluation	\$25,000										WWTFR
Headworks Grinder Replacement Design	\$50,000										WWTFR
Headworks Grinder Replacement Construction		\$400,000									WWTFR
Manhole 10A Inspection/Repair	\$100,000										WWTFR
Monitor Well Evaluation and Installation	\$100,000										WWTFR
Odor Control Project - Phase 2											
Design		\$250,000									WWTFR
Construction			\$1,750,000								Unfunded
Office Building Replacement											
Design	\$200,000										WWTFR
Construction		\$2,000,000									WWTFR
Total	\$200,000										
Plant #2 Evaluation & Repairs											
Evaluation		\$25,000									WWTFR
Design		\$125,000									WWTFR
Construction			\$400,000								Unfunded
Total	\$0										
Plant #1 Evaluation & Repairs											
Evaluation		\$25,000									WWTFR
Design incl re-asphalt		\$125,000									WWTFR
Construction incl asphalt repairs			\$600,000								Unfunded
Total	\$0										
Reclamation Area Pipeline Installation	\$150,000	\$150,000									WWTFR
Safe Drinking Water Supply Deliveries	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	WWTFR
Screw Press/Daft Repairs	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	WWTFR
Septic Station Retrofit			\$70,000								WWTFR
Sludge/Grit Staging Area											
Design		\$150,000									WWTFR
Construction			\$150,000								WWTFR
Sludge Line - Westwood Bridge over Tule River	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	WWTFR
Sludge Transfer Pump Replacement	\$300,000										WWTFR
Sludge Bed Construction (Airport Area)		\$2,500,000	\$2,500,000								WWTFR

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PUBLIC WORKS - WWTF											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Treatment Water Filling Station	\$150,000										WWTFR
WAS/RAS Pump Replacement	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	WWTFR
WWTF FY 26/27 TOTAL	\$5,092,266										

SUMMARY OF WASTEWATER TREATMENT FUNDING	
Wastewater Treatment Facility Impact Fees (WWTFIF)	\$0
Wastewater Treatment Facility Reserve (WWTFR)	\$5,092,266
Unfunded	\$0
Total	\$5,092,266

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

COMMUNITY DEVELOPMENT											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
PLANS & STUDIES											
ATP Update				\$250,000							Unfunded
Update Circulation Element, incl fee structure, State mandated amendments, etc.	\$50,000	\$250,000									GF
Comprehensive General Plan Update incl CEQA				\$1,000,000							Unfunded
Development Ordinance Update (inc. Hillside Development)	\$51,000										GF
Five year Consolidated Plan				\$150,000							GF
Industrial Annexations incl Environmental			\$175,000								Unfunded
COMMUNITY DEVELOPMENT FY 26/27 TOTAL	\$101,000										

SUMMARY OF COMMUNITY DEVELOPMENT FUNDING	
General Fund (GF)	\$101,000
Local Transportation Funds (LTF)	\$0
Measure R - Alternative Transportation (Measure R - AT)	\$0
Measure R - Local (Measure R Local)	\$0
Unfunded	\$0
Total	\$101,000

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PARKS AND LEISURE												FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27	
Butterfield Corridor Improvements - West North Grand to College Avenue												
Construction	\$956,000											ATP
	\$550,000											Measure R - AT
Butterfield Corridor Improvements - Tule River Bridge												
Design and Environmental			\$750,000									Measure R - AT
Construction				\$5,000,000								Measure R - AT
Butterfield Corridor Improvements - West North Grand to Strathmore												
Design and Environmental			\$500,000									Measure R - AT
Construction				\$8,000,000								Unfunded
Butterfield Corridor Improvements - Yates to Teapot Dome												
Design and Environmental									\$250,000			Measure R - AT
Construction										\$4,000,000		Unfunded
Centennial Park Improvements												
PA System			\$50,000									Unfunded
Downtown Holiday Décor	\$40,000											Promos
Downtown Banners			\$5,000			\$5,000			\$5,000			Promos
Overland Recreation Center & Park												
Construction Support - Design Team	\$100,000											Prop 68
Construction	\$2,121,038											Prop 68
	\$900,000											Measure R - AT
	\$8,336,809											MI
Library - New Facility												
Design and Construction Support	\$484,850											CSLG
	\$1,630,970											Insurance
CM		\$1,000,000	\$1,000,000									MI
Construction		\$6,454,000										CSLG
		\$1,000,000	\$5,363,757									Unfunded
			\$7,182,243									Insurance

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PARKS AND LEISURE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Multi-Sport Field Improvements (Santa Fe Sportsplex)											
Design	\$150,000										NPS
	\$500,000										CDBG
Interim Multi-use Fields		\$1,737,654									CDBG
		\$2,150,000									NPS
Sportsplex Lighting		\$61,821									CEQA Mitigation
Restroom Facilities & Storage		\$300,000									CDBG
Murry Park Pond Perimeter Path & Amenities											
Murry Park Pond Embankment Stabilization		\$90,000									Unfunded
Murry Park Perimeter Path	\$165,000										CDBG
Murry Park Pool											
Design	\$100,000										CDBG
Restroom Renovation	\$100,000										CDBG
Restroom Roof	\$125,000										CDBG
Snackbar Roof		\$60,000									Unfunded
Deck Resurfacing		\$100,000									CDBG
Putnam Property Improvements (Henry St. Park)											
Design											
Pond and Amenities		\$25,000									Insurance
Park and Amenities (Restrooms)		\$50,000									Insurance
Construction											
Restrooms		\$137,000									Insurance
			\$163,000								Unfunded
Park Amenities and Landscaping			\$125,000								Unfunded
Parking lot				\$750,000							Unfunded
Total	\$0										
Skate Board Park											
Lighting	\$40,000										Measure R - AT
Sports Complex Improvements											
Booster Pump	\$150,000										GFRDM
Removal from FAA jurisdiction		\$250,000									Unfunded
Sports Complex New Parking Lot					\$1,750,000						Unfunded
Sports Complex Pavilion			\$85,000								Unfunded
Perimeter Fencing		\$20,000									Unfunded
Lighted Trail				\$2,060,000							Unfunded
Sports Complex Restroom/Concession/Storage			\$450,000								Unfunded
Baseball Field											
Construction		\$832,850									Unfunded
		\$650,000									Unfunded
Trail Safety Call Boxes											
Butterfield Install (4)		\$64,000									Unfunded
Tule River Parkway (4)	\$32,000	\$32,000									MI
Santa Fe Byway (1)		\$16,000									Unfunded
Veterans Park (1)		\$16,000									Unfunded
Yearly maintenance/oper			\$36,000	\$36,720	\$37,454	\$38,203	\$38,968	\$39,747	\$40,542	\$41,353	Unfunded

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

PARKS AND LEISURE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Tule River Parkway Improvements Lighting and Amenities (Phases I-II)											
Design/Environmental		\$250,000									Unfunded
Construction			\$1,500,000								Unfunded
Tule River Parkway Phase IV (SR 65 to Westwood)											
Acquisition			\$800,000								Measure R - AT
Design/Environmental			\$165,000								Measure R - AT
Construction				\$5,500,000							Measure R - AT
Veteran's Park Trail - Phase II: Paving and Lighting (South half of trail loop, including slough crossings, and connection to trail by Helicopter Monument)											
Construction	\$1,800,000										Measure R - AT
Total	\$1,800,000										
Veteran's Park Trail Amenities (Restrooms, playground, Slough Crossing, Parking Lot on south side, east of pavilion)											
Design/Environmental		\$150,000									Measure R - AT
Construction			\$2,000,000								Measure R - AT
Splash Pad	\$150,000										MI
Total	\$150,000	\$0									
Zalud Estate Carriage House Roof		\$50,000									Unfunded
PARKS FY 26/27 TOTAL \$18,431,667											

SUMMARY OF PARKS FUNDING			
Active Transportation Program Grant (ATP)	\$956,000	Insurance Proceeds	\$1,630,970
American Rescue Plan Act (ARPA)	\$0	Local Transportation Funds (LTF)	\$0
Cal State Library Grant (CSLG)	\$484,850	Measure I (MI)	\$8,518,809
CEQA Mitigation (CEQA Mitigation)	\$0	Measure R - Alternative Transportation (Measure R - AT)	\$3,290,000
Clean California (Clean CA)	\$0	National Park Services Grant (NPS)	\$150,000
Community Development Block Grant (CDBG)	\$990,000	OHV Grant (OHV)	\$0
Community Promotions (Promos)	\$40,000	Park Impact Fees (PIF)	\$0
Congestion Mitigation Air Quality Funds (CMAQ)	\$0	Proposition 68 (Prop 68)	\$2,221,038
General Fund (GF)	\$0	Risk Management (RM)	\$0
General Fund Reserve Capital Improvements (GFRCI)	\$0	Storm Drain - Developer Fees (Storm Dr DF)	\$0
General Fund Reserve Deferred Maintenance (GFRDM)	\$150,000	Water Replacement Fund (WRF)	\$0
GF Donations	\$0	Unfunded	\$0
			\$18,431,667

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

POLICE											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Emergency Communications Center Repeater/Radio Upgrades, Digital Programming and Encryption	\$1,013,503										ERF
PD Remodel Design (Includes SE area)			\$75,000								Unfunded
Emergency Response Vehicle Preemption Retrofit			\$350,000								Unfunded
Generator Replacement @ D St Station, incl. new electric panel, foundation, & appurtenant components				\$100,000							Unfunded
				\$140,000							Unfunded
PD Training Facility											
Rifle Range Improvements			\$100,000								Unfunded
Firing Range System	\$50,000										MI
Lead Reclamation at Range	\$50,000										GFRDM
POLICE FY 26/27 TOTAL	\$1,113,503	\$0									

SUMMARY OF POLICE FUNDING	
Equipment Replacement Fund (ERF)	\$1,013,503
General Fund (GF)	\$0
General Fund Donations (GF Donations)	\$0
General Fund Reserve Deferred Maintenance (GFRDM)	\$50,000
Measure H (MH)	\$0
Measure I (MI)	\$50,000
Unfunded	\$0
Total	\$1,113,503

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

FIRE												FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27	
Fire Station Remodels												
Design	\$38,110											MI
Emergency Operation Center/Station 71												
Design	\$1,098,892											OES
Construction		\$8,745,725										OES
CM/Cont			\$1,500,000	\$1,100,000								Unfunded
Furnishings				\$250,000								Unfunded
Bauer Airfill Station				\$80,000								Unfunded
Fire Station #72												
Construction	\$ 954,184											MI
	\$ 1,740,816											MH
CM/Contingency	\$269,500											MI
	\$269,500											MH
Furnishings	\$100,000											MH
Training Facility												
Asphalt Rehab				\$500,000								Unfunded
Fire Station #73 (PSB)												
Construction				\$2,500,000								Unfunded
Fire Station #74												
Property Acquisition					\$2,000,000							Unfunded
Design						\$1,000,000						Unfunded
Construction							\$10,000,000					Unfunded
FS#74 Type 1 Engine 2994	\$199,200											ERF
Emergency Response Vehicle Preemption Retrofit		\$80,000										Unfunded
FIRE FY 26/27 TOTAL \$4,670,202												

SUMMARY OF FIRE FUNDING	
Cal OES Grant (OES)	\$1,098,892
Equipment Replacement Fund (ERF)	\$199,200
Measure H (MH)	\$2,110,316
Measure I (MI)	\$1,261,794
Unfunded	\$0
Total	\$4,670,202

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

AIRPORT												FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27	
Airfield Electrical Improvements												
Design												FAA/AIP Grant
												CA Div of Aero
												AOF
Construction	\$541,500											FAA/AIP Grant
												CA Div of Aero
	\$168,500											AOF
Total	\$710,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Airport Layout Plan Update & Narrative												
Design				\$180,000								FAA/AIP Grant
				\$9,000								CA Div of Aero
				\$11,000								AOF
Total	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Fuel Island Secondary Containment Compliance												
Construction	\$250,000											ARDF
Pilots Lounge/Café												
Design		\$40,000										AOF
Construction			\$80,000									AOF
Café Improvements (Incl Roof, Haz Material Removal,etc)			\$100,000									Unfunded
Total	\$0	\$40,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Runway 12-30 Improvements												
Phase 1 - Relocate Perimeter Fence for Runway Shift												
Construction						\$765,000						FAA/AIP Grant
						\$38,250						CA Div of Aero
						\$46,750						AOF
Total	\$0	\$0										
Phase 2 - Runway Shift												
Design				\$720,000								FAA/AIP Grant
				\$36,000								CA Div of Aero
				\$44,000								AOF
Construction					\$3,600,000	\$3,600,000						FAA/AIP Grant
						\$150,000						CA Div of Aero
					\$400,000	\$250,000						AOF
Total	\$0	\$0	\$0	\$800,000								
Runway Rehabilitation												
Pavement Mngt/Maint. Program	\$140,000											FAA/AIP Grant
Design	\$693,500											FAA/AIP Grant
	\$34,675											CA Div of Aero
	\$1,825											AOF
Construction			\$8,460,000									FAA/AIP Grant
			\$200,000									CA Div of Aero
			\$740,000									AOF
Total	\$870,000	\$0	\$9,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

AIRPORT											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
Taxiway Rehabilitation											
Maintenance	\$50,000	\$50,000									AOF
Reconstruction			\$1,000,000								Unfunded
Total	\$50,000	\$50,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AIRPORT FY 26/27 TOTAL \$1,880,000											

SUMMARY OF AIRPORT FUNDING			
Airport Operating Fund (AOF)	\$220,325	Measure R (MR)	\$0
Airport Replacement and Development Fund (ARDF)	\$250,000	Rebuilding American Infrastructure w/Sustainability and Equity Grant (RAISE)	\$0
CA Division of Aeronautics (CA Div of Aero)	\$34,675	Storm Drain - Developer Fees	\$0
FAA/AIP Grant	\$1,375,000	Unfunded	\$0
Equipment Replacement Fund (ERF)	\$0		
Total			\$1,880,000

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

TRANSIT											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
ZERO EMISSION VEHICLE PROGRAM											
Paratransit and Microtransit Services											
Purchase of Vehicles	\$170,000	\$170,000	\$170,000								LCTOP
FACILITY MAINTENANCE PROGRAM											
New Bus Maintenance Facility											
Construction Management	\$1,000,000										SB125
											LTF Transit
Construction	\$7,000,000										SB125
		\$6,000,000									Unfunded
Total	\$8,000,000										
Facility Improvements (Gates, Lobby, Furniture, etc.)	\$234,459										FTA 5307
	\$58,615										LTF Transit
Transit Bus Stop Shelters											FTA 5307
											LTF Transit
Transit Signal Preemption			\$200,000								FTA 5307
			\$50,000								LTF Transit
Transit Center Improvements	\$243,000										SGR
TRANSIT FY 26/27 TOTAL \$8,706,074											

SUMMARY OF TRANSIT FUNDING	
FTA 5307	\$234,459
FTA 5339	\$0
Low Carbon Transit Operations Program (LCTOP)	\$170,000
LTF Transit	\$58,615
Measure R - Transit	\$0
SB125	\$8,000,000
State of Good Repair	\$243,000
Unfunded	\$0
Total	\$8,706,074

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

MISCELLANEOUS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27
City Hall Improvements											
Parking Lot Overlays and Repair	\$150,000										GFRDM
City Hall Painting & Rehab (Inside)				\$50,000							GFRDM
City Hall Exterior Doors			\$12,000								Unfunded
City Hall Roof Replacement	\$700,000	\$700,000									GFRDM
City Hall HVAC/Solar/Energy Efficiency		\$5,000,000									Unfunded
City Facilities ADA Improvements											
ADA Improvements to City Hall		\$400,000									Unfunded
ADA Transition Plan											
Facility Improvements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	GFRDM
ADA Playground Wood Fiber - Various Parks		\$40,000		\$40,000		\$40,000		\$40,000		\$40,000	GFRDM
Downtown Updates (Heritage Committee)											
Downtown PA System	\$150,000										MI
Downtown Marquee		\$50,000									Unfunded
Downtown ADA parking improvements		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000					Unfunded
Maintenance Facility											
Property Acquisition	\$955,000										SW Reserve
Equipment/furniture		\$1,000,000									Unfunded
Navigation Center Expansion											
Shade Structure	\$854,761	\$50,000									ARPA
Technology											
Accounting Software Update	\$10,000										ERF
	\$30,000										WOF
	\$30,000										SOF
	\$30,000										SWOF
Field Services Campus Fiber Connection				\$100,000							Unfunded
Field Services Connection to City Hall				\$1,000,000							Unfunded
Public Safety Building connection to City Hall									\$500,000		Unfunded
Blockhouse/IT Office Improvements		\$100,000									Unfunded
Digitization of Records & Records Management		\$20,000									GF
Permitting & Licensing Software	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	GF
Refuse											
Design of Transfer Station Improvements	\$150,000										SW Reserve
Purchase of Street Sweeper	\$500,000										SW Reserve
Purchase of Side Loader	\$500,000										SW Reserve
Purchase of Side Loader	\$500,000										SW Reserve
Purchase of Front Loader	\$400,000										SW Reserve
Purchase of Roll-Off	\$250,000										SW Reserve
Transfer Station Concrete Pad (Green Waste)	\$300,000										SW Reserve
Transfer Station Cover	\$200,000										SW Reserve
Transfer Station Scales	\$350,000										SW Reserve
Entry "Welcome" Signs											
North SR 65		\$250,000									Measure R Reg
South SR 65		\$250,000									Measure R Reg
West Olive Avenue			\$100,000								Measure R Reg
Eastbound SR 190 @ Westwood		\$100,000									Measure R Reg
Westbound SR 190 @ Plano			\$100,000								Measure R Reg
MISCELLANEOUS FY 26/27 TOTAL \$6,259,761											

CAPITAL IMPROVEMENTS STRATEGIES 2026/2027

MISCELLANEOUS PROJECTS											FISCAL YEAR
PROJECT DESCRIPTION	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	26/27

SUMMARY OF MISCELLANEOUS FUNDING	
General Fund (GF)	\$100,000
General Fund Reserve Capital Improvement (GFRCI)	\$0
General Fund Reserve Deferred Maintenance (GFRDM)	\$950,000
American Rescue Plan Act (ARPA)	\$854,761
Congestion Mitigation Air Quality (CMAQ)	\$0
Equipment Replacement Fund (ERF)	\$10,000
Measure I (MI)	\$150,000
Measure R - Regional (Measure R Reg)	\$0
Risk Management (RM)	\$0
Sewer Operating Fund (SOF)	\$30,000
Solid Waste Operating Fund (SWOF)	\$30,000
Solid Waste Reserve (SW Reserve)	\$4,105,000
Water Operating Fund (WOF)	\$30,000
Unfunded	\$0
Total	\$6,259,761