



CITY OF POMONA

FY 2026-2027 General Fund Budget Community Forum





Fiscal Year 2026-27 General Fund Preview

- **This same presentation was presented on March 23rd at an evening session (7:00pm)**
- **This forum will provide a brief overview of what is forthcoming, show the budget calendar in the early planning stages and to encourage feedback from residents and businesses via two different sessions**
- **The City Manager and the Finance Department are in the process of reviewing each Department and all Funds in the City Budgets**
- **Ensure the continuation of operational and capital expenditures are included, and attempt to find what resources can be appropriately allocated to accomplish these initiatives**



Fiscal Year 2026-27 General Fund Preview

Fiscal Year 2026-2027 Budget Calendar



July 2025

- Fiscal Year 2025-26 Begins



Nov 2025

- City Council meets to consider FY 2025-26 First Quarter Budget Update Requests



Jan 2026

- FY 2026-27 Budget Kick-Off
- City Council establishes FY 2026-27 Budget Guiding Principles



Mar 2026

- City Council meets to consider FY 2026-27 Mid-Year Budget Update Requests



Apr 2026

- Community budget meetings for FY 2026-27 Adopted Budget



May 2026

- FY 2026-27 Budget study session with City Council
- City Manager presents FY 2026-27 Proposed Operating Budget and Five-Year Capital Improvement Program to City Council at Public Budget Workshop
- Public Hearing for FY 2026-27 Proposed Budget
- City Council adopts FY 2026-27 Operating Budget and Five-Year Capital Improvement Program





Fiscal Year 2026-27 General Fund Preview

Budget Documents – The Adopted Budget sets forth approved programs, operations, and the estimated revenues to support these efforts for the fiscal year. These documents (discussed herein) serve as the key for planning the type and level of service the City provides its residents and businesses. The budget document will look different from prior years due to the new ERP System and may be reduced in size during this transition year.

The Policy Budget and Summary (For both the Proposed and Adopted Budget) documents contain summary tables and graphs, descriptive narratives, and reports on each department and fund. The document is organized into several sections. The first five sections serve as both an introduction and overview of the budget. The last two sections provide detailed data for the City's Operating and Capital Improvement Program (CIP) Budgets.



Fiscal Year 2026-27 General Fund Preview

Budget Document Sections

INTRODUCTORY SECTION - The City Manager's BUDGET MESSAGE summarizes revenues, expenditures, and sets forth the major projections and budgetary issues for the upcoming fiscal year

USER GUIDE SECTION - The reader will find a wide variety of general information including a City overview, fund descriptions, the budget structure, definition of revenue sources, and an explanation of the budget process, among other information in the section

The FINANCIAL SUMMARIES – This section provides various charts and graphs including projected available balances, revenue and appropriation summaries, and planned transfers in and out

The REVENUES section contains information on major General Fund revenue sources along with a line-item detail of historical and estimated revenues for all funds



Fiscal Year 2026-27 General Fund Preview



Budget Document Sections (Continued)

The AUTHORIZED STAFFING section includes a comprehensive listing of full-time personnel with historical staffing trends

A summary of the CAPITAL IMPROVEMENT PROGRAM Budget is included within this section. The Five-Year Capital Improvement Program (CIP) provides a detailed description of the project detail, cost, status, and funding source for capital/construction improvement projects scheduled to take place over the next five years. CIP budget preparation deadlines and publication dates parallel those prescribed dates for the operating budget

The FUNDS/DEPARTMENTAL BUDGET SECTION gives details on all departments within the City. This section is divided by Fund or Fund type and includes Special Revenue Funds, Debt Service, Capital Projects, Enterprise Funds, Internal Service Funds, and Housing Authority Funds.



Fiscal Year 2026-27 General Fund Preview

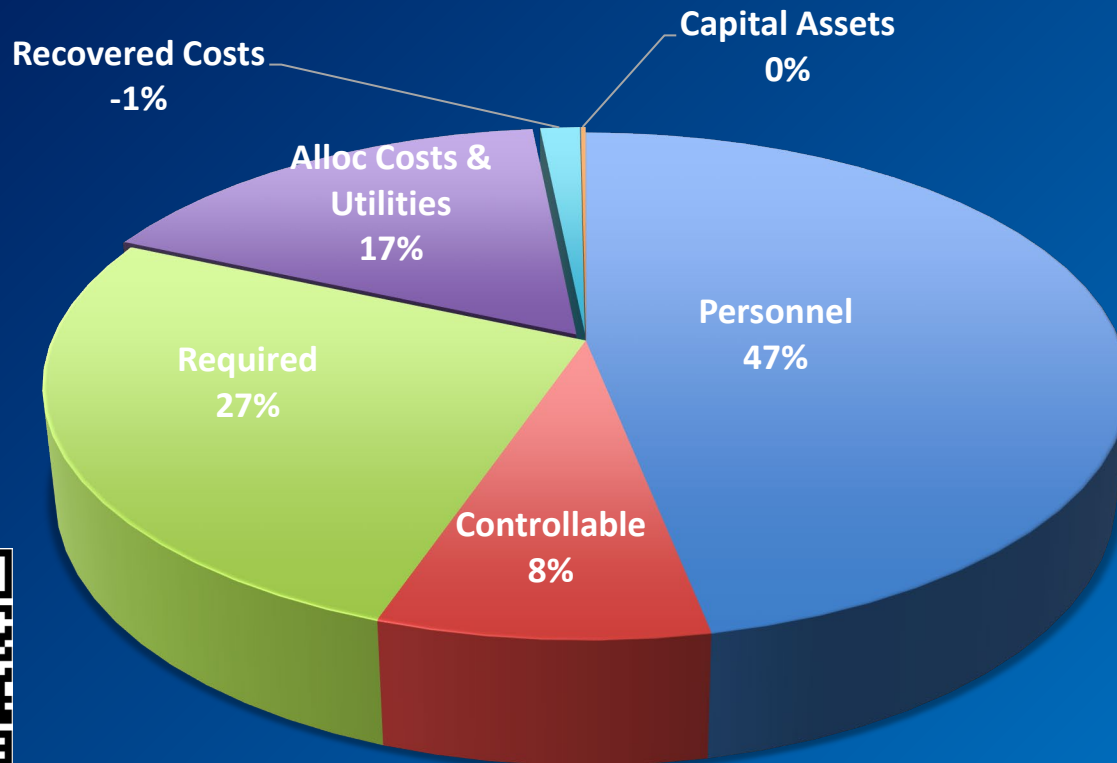
	2025-26
	AMENDED
By Category	BUDGET
All Property Taxes	\$53,670,000
All Sales & Use Tax	\$42,800,000
All Utility Tax	\$22,505,000
All Other Taxes	\$22,403,800
All Other Sources	\$22,914,542
Total Revenue	\$164,293,342
By Category	
Personnel	\$75,728,133
Controllable Expenses	\$13,700,891
Required Expenses	\$42,674,089
Allocation and Utilities	\$27,004,340
Recovered Costs	(\$2,287,116)
Capital	\$284,017
Transfers to Other Funds	\$12,773,430
Total Expense	\$169,877,784
Projected Deficit Amended Budget Deficit	(\$5,584,442)

** The FY 2026-27 Budget is currently being developed*



Fiscal Year 2026-27 General Fund Preview

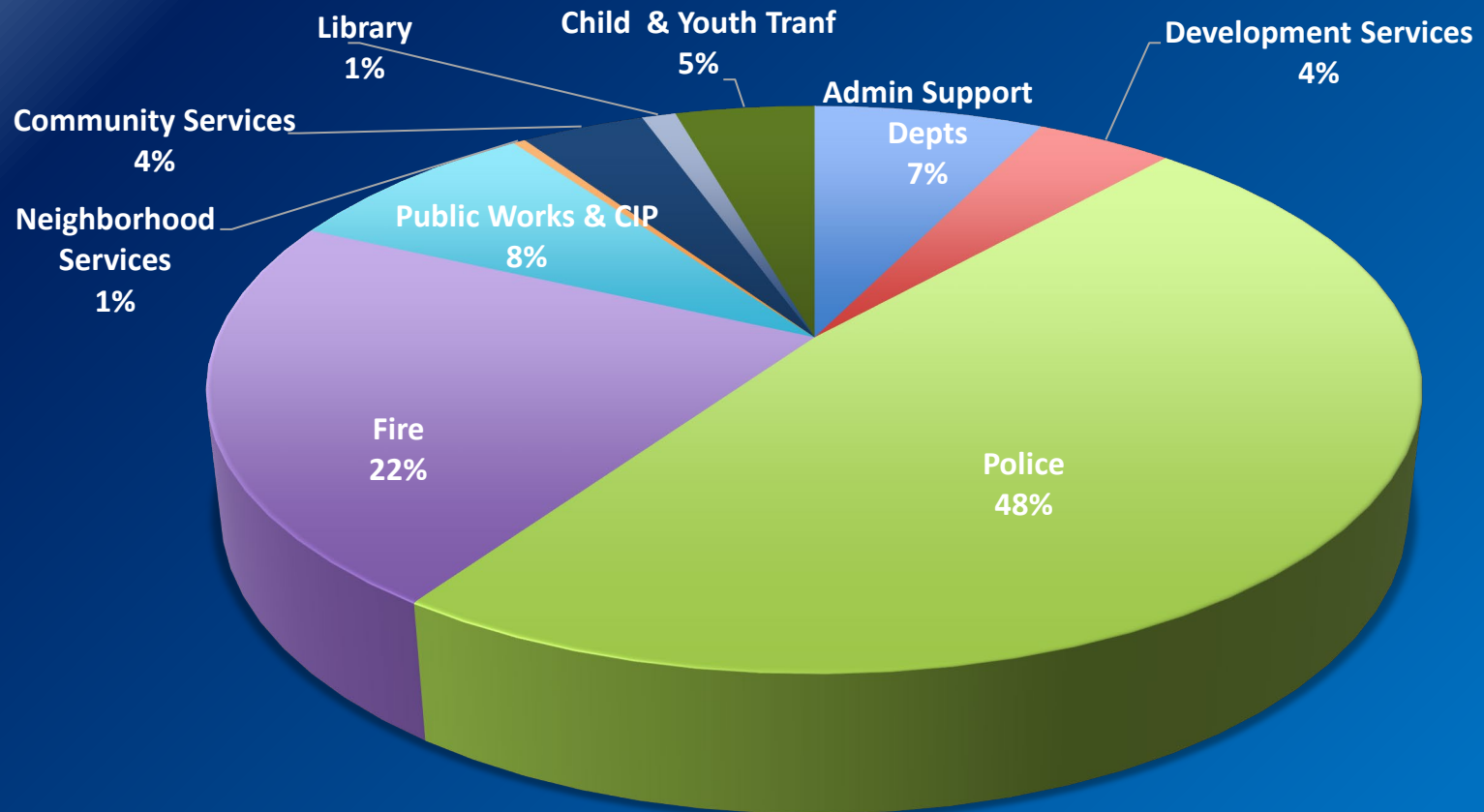
Fiscal Year 2025-26 General Fund Budget By Category





Fiscal Year 2026-27 General Fund Preview

Fiscal Year 2025-26 General Fund Budget By Department





Fiscal Year 2026-27 General Fund Preview

FY 2026-27 General Fund Budget Challenges

- FY 2025-26 Currently if projecting to use \$5.5M of Reserves
- The FY 2025-26 General Fund budget included a 5% reduction of all General Fund Departments baseline budgets equating to about \$6 million
- Included the “freeze” of funding of 32 full-time positions, of which 15 of those were Sworn Police Positions.
- No annual contributions were made to fund the City’s Consolidated Fiscal Policies, which totaled \$2.3 million in the previous fiscal year FY 2024-25.





Fiscal Year 2026-27 General Fund Preview

- **FY 2026-27 General Fund Budget Constraints**
 - **Estimated Increase from \$7.5M (5%) to approx. \$9M (6%)**
 - **Fire Contract Increase of \$3M (8% over FY 2025-26 Amount)**
 - **HEART Team Funding in need of approx. \$2.5M – Program has been partially funded by other sources in recent years**
 - **Unfunded Accrued Liability (UAL) Increase - \$1.1M**
 - **Current MOU increase for all bargaining units of 5%**
 - **FY 2026-27 will adopt a deficit budget again relying on the use of General Fund Reserves – Which could be larger or smaller depending on reductions**



Fiscal Year 2026-27 General Fund Preview

- **General Fund Major Revenues - FY 2025-26 vs. FY 2026-27 Figures**
 - **Property Tax (33% of GF revenue) projected to increase \$2M**
 - **Sales Tax (26% of GF revenue) will remain the same**
 - **Utility Tax (13% of GF revenue) will remain the same**
 - **The Other Taxes Category (13% of GF revenues) projected to increase \$400k in Franchise Fees**
 - **The Other Sources Category (13% of GF revenues) will remain the same**
 - **All General Fund Revenue Projections are subject to change as more analysis will be done over the coming months**



Fiscal Year 2026-27 General Fund Preview

FUND BALANCE



ITEM	2025-26 BUDGET
Fund Balance FY 2024-25 (Not Audited)	58,760,061
Total Amended Revenue at Mid Year	164,293,342
Total Amended Expense at Mid Year	169,692,784
Net Total To Date (Revenue/Expenditures)	(5,399,442)
Total Request at March 16, 2025 City Council Meeting	(185,000)
Anticipated 2025-26 Use of Unassigned Fund Balance	(5,214,442)
Updated Estimated Budgeted Fund Balance FY 2025-26	53,545,619
Estimated Committed Fund Balance Per Policy (25%)	42,423,196



Fiscal Year 2026-27 General Fund Preview

Ten-Year Financial Forecast

Fiscal Year	<u>Baseline Forecast</u> Includes New Fire Contract Approved at March 16, 2026 CC Meeting		<u>Scenario Forecast</u> Proposed Measure Z	
	Annual Operating (Deficit)/Surplus	Fund Balance	Annual Operating (Deficit)/Surplus	Fund Balance
FY 2026	\$ (5,509,457)	\$ 53,560,752	\$ (5,509,457)	\$ 53,560,752
FY 2027	(15,635,124)	37,925,628	(7,868,119)	45,692,633
FY 2028	(20,488,755)	17,436,873	(10,657,148)	35,035,485
FY 2029	(23,668,334)	(6,231,462)	(11,628,825)	23,406,660
FY 2030	(24,100,830)	(30,332,291)	(9,694,957)	13,711,703
FY 2031	(24,765,071)	(55,097,362)	(7,814,051)	5,897,652
FY 2032	(24,069,222)	(79,166,584)	(6,452,236)	(554,584)
FY 2033	(24,112,669)	(103,279,253)	(5,821,267)	(6,375,851)
FY 2034	(24,209,810)	(127,489,064)	(5,228,363)	(11,604,214)
FY 2035	(23,863,239)	(151,352,303)	(4,170,750)	(15,774,965)
FY 2036	(24,088,286)	(175,440,589)	(3,657,619)	(19,432,583)



Fiscal Year 2026-27 General Fund Preview

- Information provided is preliminary & the goal is to provide the City Council and the residents with a preview before the May 11, 2026 Budget Study Session
- It takes reviewing many scenarios to balance the budget will be analyzed and Revenues will continue to be reviewed
- At this time all Non-General Fund budgets are on track to meet their allocated funding for FY 2025-26 and their FY 2026-27 Budget will be presented on May 11th
- The City has implemented a new Enterprise Resource Planning (ERP) System; It anticipated that the budget document will look different from prior years and may be reduced in size during this transition

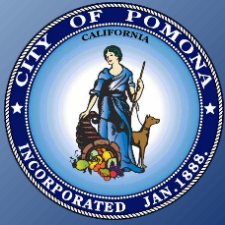


Fiscal Year 2026-27 General Fund Preview

Key Budget Meeting Dates:

- **May 11, 2026** Proposed Budget Study Session
- **May 26, 2026** Public Hearing for Budget Adoption





Fiscal Year 2026-27 General Fund Preview

FY 2025-26 BUDGET FORUM SURVEY RESULTS

- **What Areas should the City of Pomona prioritize?**
 - **Infrastructure (Roads, Public Transit etc.)**
 - **Recreation and Community Services**
 - **Public Safety (Police and Fire)**
- **What type of Programs would like to see more of provided/
funded by the City of Pomona**
 - **Job Training and Workforce Development**
 - **Neighborhood Watch and Public Safety Programs**
 - **Tenn Mentorship and leadership development**
 - **Early childhood education (Pre K readiness/parent child workshops)**



Fiscal Year 2026-27 General Fund Preview

FY 2025-26 BUDGET FORUM SURVEY RESULTS

- **Please rank the type of infrastructure improvements you believe should be prioritized?**
 - **Road Maintenance and improvements**
 - **Water and sewer system upgrades**
 - **Sidewalks and Bike lanes**





Fiscal Year 2026-27 General Fund Preview

Community Forum Discussion

Given the fiscal challenges in the current FY 2025-26 Budget and the forthcoming FY 2026-27 General Fund Budget, what programs should have minimal impact and/or be funded at current levels?



Fiscal Year 2026-27 General Fund Preview

Community Forum Discussion

**If additional funding became available,
where should funds be invested first?**

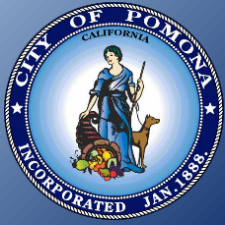




Fiscal Year 2026-27 General Fund Preview

Community Forum Discussion

What would help you better understand the city budget?



Fiscal Year 2026-27 General Fund Preview

Community Forum Discussion

How do you prefer to give input on the Budget?

- Online surveys and feedback forms**
- Town hall meetings and public forums**
- Social media and digital engagement**
- Public comment at City Council meetings**
- A mix of all the above**



Fiscal Year 2026-27 General Fund Preview

Community Forum Discussion

Are there any other suggestions or comments you have as it relates to the City of Pomona's Budget ?