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# CITY OF POMONA COUNCIL REPORT

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May 11, 2026

To: Honorable Mayor and Members of the City Council

From: Anita D. Scott, City Manager

Submitted By: Andrew Mowbray, Finance Director / City Treasurer

**SUBJECT: FISCAL YEAR 2026-27 BUDGET STUDY SESSION**

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## **RECOMMENDATION:**

It is recommended that the City Council review the Fiscal Year 2026-27 Proposed Operating (Attachment No. 1) and Capital Improvement Program (Attachment No. 2) Budgets and provide staff direction. The presentation is also included (Attachment No. 3). The Fiscal Year 2026-27 Proposed Operating Budget and Fiscal Year 2026-27 Proposed Capital Improvements Program Budget hard copy versions have been provided to the Mayor and City Council and are available in the City Clerk's Office at City Hall. The documents are also on the City's web page at: [Budget | Pomona, CA \(pomonaca.gov\)](https://www.pomonaca.gov/Budget)

## **EXECUTIVE SUMMARY:**

This report summarizes the City's overall financial position for the Proposed FY 2026-27. The purpose of the study session meeting is for staff to present the Proposed FY 2026-27 Citywide Budget to City Council, answer related questions and receive feedback on the proposal for possible adoption on May 26, 2026. The Proposed FY 2026-27 Budget for Citywide expenditures is \$437M and is comprised of seven operating fund types (General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds and Housing Authority Funds). The General fund appropriation budget increased by \$12M over the prior fiscal year. Overall, the FY 2026-27 General Fund Proposed Budget anticipates a \$11.4M deficit of revenues over expenditures.

## **FISCAL IMPACT:**

No fiscal impact at this time.

## **PREVIOUS RELATED ACTION:**

As part of the FY 2026-27 Budget Kickoff, City Council approved the Budget Preparation Calendar, Guiding Principles and Process on January 26, 2026. City Council adopted the FY 2025-26 Operating Budget, Housing Authority Budget, and the Five-Year Capital Improvement Program on June 2, 2025. Also on July 7, 2025, the City Council approved the FY 2025-26 Annual Action Plan, which included funding for the Community Development Block Grant (CDBG) Federal Entitlement Programs. The 1<sup>st</sup> Quarter Review report was presented to the City Council

on November 17, 2025. The Mid-Year Budget Review was presented on March 16, 2026. Community Budget Meetings were held on March 23, 2026 and April 1, 2026 to seek citizen feedback on the FY 2026-27 Preliminary Budget.

**SB1439/GOVERNMENT CODE §84308 APPLICABILITY:**

When this box is checked, it indicates the agenda item is subject to the Levine Act SB1439 requirements. Councilmembers are reminded to check their campaign contributions and determine whether they have received a campaign contribution of \$500 or more that would require disclosure and/or recusal from discussing or acting on this agenda item. Campaign contributions of \$500 or more made 1) by any person or entity who is identified in the agenda report as the applicant or proposer; or 2) on behalf of the applicant or participant, including a parent, subsidiary or otherwise related business entity; or 3) by any person who has a financial interest in the agenda item requires a councilmember to comply with SB1439.

**DISCUSSION:**

The Proposed FY 2026-27 Operating Budget document is broken down into various sections. The first six (6) sections will provide a high-level overview of the Proposed Budget.

- The City Manager’s **BUDGET MESSAGE** summarizes revenues, expenditures, and sets forth the major projections and budgetary issues for the upcoming fiscal year.
- 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 **USER GUIDE** section.
- The **FINANCIAL SUMMARIES** section provides various charges 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 line-item detail of historical and estimated revenues for all funds.
- The **AUTHORIZED STAFFING** section includes a comprehensive listing of full-time personnel with historical staffing trends.
- A section that summarizes the **CAPITAL IMPROVEMENT PROGRAM** budget.
- The **FUNDS/DEPARTMENTAL BUDGET SECTIONS** that follow the 6 sections described above gives details on all General Fund departments within the City. This section is divided by Fund or Fund Type such as Special Revenue Funds, Debt Service, Capital Projects, Enterprise Funds and Internal Service Funds.

The Proposed FY 2026-27 Five-Year Capital Improvement Program (CIP) Budget Document 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.

Prepared by:

Andrew Mowbray  
Finance Director/City Treasurer

**ATTACHMENT(S):**

Attachment No. 1 – Fiscal Year 2026-27 Operating Budget  
Attachment No. 2 – Fiscal Year 2026-27 Capital Improvement Budget  
Attachment No. 3 – Fiscal Year 2026-27 Budget Presentation