

**SPECIAL CITY COUNCIL MEETING  
CITY HALL, 291 N. MAIN STREET  
PORTERVILLE, CALIFORNIA  
MAY 12, 2026, 5:30 PM**

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Please direct any questions to the Office of City Clerk at 559-782-7464.

Call to Order

Roll Call

Pledge of Allegiance Led by Mayor Meister

Invocation

**COUNCIL COMMENTS**

**ORAL COMMUNICATIONS**

This is the opportunity to address the Council on any matter of interest, whether on the agenda or not. Unless additional time is authorized by the Council, all commentary shall be limited to three minutes.

**COUNCIL COMMENTS**

**SCHEDULED MATTERS**

**1. Fiscal Year 2026-2027 Preliminary Budget**

Re: Receive Fiscal Year 2026–2027 Preliminary Budget and provide direction to staff.

**ADJOURNMENT** - to the meeting of May 19, 2026, at 5:30 p.m.

In compliance with the Americans with Disabilities Act and the California Ralph M. Brown Act, if you need special assistance to participate in this meeting, requesting electronic participation as an accommodation, or to be able to access this agenda and documents in the agenda packet, please contact the Office of City Clerk at (559) 782-7464. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting and/or provision of an appropriate alternative format of the agenda and documents in the agenda packet.

Materials related to an item on this Agenda submitted to the City Council after distribution of the Agenda packet are available for public inspection during normal business hours at the Office of City Clerk, 291 N. Main Street, Porterville, CA 93257, and on the City's website at [www.ci.porterville.ca.us](http://www.ci.porterville.ca.us).



**SUBJECT:** Fiscal Year 2026-2027 Preliminary Budget

**SOURCE:** City Manager's Office

**COMMENT:** The Fiscal Year 2026–2027 Preliminary Budget is presented for discussion with the City Council, staff, and the community. This preliminary budget focuses on the General Fund, Measure H, and Measure I, and serves as a starting point for evaluating the City’s financial position, operational priorities, and long-term sustainability.

At the outset of the budget development process, staff were challenged with addressing an estimated \$1.5 million structural deficit. This deficit is primarily the result of continued flat revenue growth combined with increasing labor costs, which continue to place pressure on the City’s General Fund. Increased labor costs are primarily associated with contractual obligations, retirement contributions, healthcare costs, and maintaining minimum staffing levels. In addition, staff incorporated anticipated operational and maintenance costs associated with the opening of the Overland Park and Recreation Center, further expanding community amenities and service levels.

The following revenue and expenditure trends reflect changes over time beginning in Fiscal Year 2014–2015. Both the revenue and expenditure growth patterns described below provide a long-term view of the City’s financial trajectory over this period.

General Fund revenues have experienced slowing growth over time. Over the past ten (10) years, revenues increased by approximately 46.48%; however, growth slowed to 17.46% over the past five (5) years. For Fiscal Year 2026–2027, preliminary revenues are projected at \$37,051,838, compared to the revised estimate of \$37,567,875 for Fiscal Year 2025–2026, representing a decrease of approximately \$516,037, or 1.37%. This trend reflects a continued deceleration in revenue growth.

In contrast, General Fund expenditures have continued to increase. Over the past ten (10) years, expenditures have increased by approximately 24.29%, with 15.10% growth occurring over the past five (5) years. More notably, expenditures are projected to increase by approximately 15.28% compared to

the prior fiscal year, reflecting rising labor costs and operational demands.

This widening gap between slowing revenues and increasing expenditures represents the City's most significant financial challenge and is not sustainable over the long term without structural adjustments.

The City's General Fund revenue structure is primarily supported by a limited number of sources. Property Taxes represent the largest share at 27%, followed by Sales and Use Taxes at 22%. Charges for Services account for 16%, Utility Users Taxes represent 15%, Other Taxes account for 12%, and Other Revenues make up the remaining 8%.

On the expenditure side, the majority of General Fund resources are allocated to core service areas. Public Safety remains the largest expenditure, with Police services accounting for 36% and Fire services representing 16%. Parks and Leisure Services account for 20%. Administration represents 8%, while Planning and Engineering and Streets each account for 7%, and the City Attorney represents 6%.

In response to these challenges, staff have developed a series of balancing measures aimed at eliminating the deficit while maintaining core services and creating opportunities for future growth.

Key balancing strategies include:

- Unallocating funding for remaining vacant positions within the General Fund; and
- Pausing funding for equipment replacement across all General Fund departments.

These actions are intended to stabilize the General Fund in the short term while preserving flexibility for future adjustments.

### **Organizational Investments and Long-Term Financial Stability**

In addition to balancing the budget, staff is proposing several organizational investments and operational adjustments intended to improve service delivery, strengthen leadership capacity, and address long-term financial obligations.

For Fiscal Year 2026–2027, staff is proposing additional staffing within the Parks and Leisure Services Department to support operations and maintenance associated with the opening of the Overland Park and Recreation Center. Staff is also proposing one additional clerical position within the Administrative Services Department to better support citywide operational needs.

In addition, staff is proposing to fully fund the Deputy City Manager position within the City Manager's Office rather than sharing costs with the Parks and Leisure Services Department. This adjustment will allow the Deputy City Manager to fully focus on citywide administrative responsibilities while supporting continued leadership development within the Parks and Leisure Services Department.

The Preliminary Budget also includes a proposed contribution of \$100,000 toward reducing the City's Risk Management Fund deficit, which currently exceeds \$13 million. In addition, the budget proposes fully funding Golf Course operations to prevent further increases to the existing deficit.

Staff is also continuing to implement long-term structural financial improvements, including allocating liability claim costs proportionally to enterprise operations rather than funding all claims through the General Fund, which had historically been the City's practice. Staff is further evaluating liability and workers' compensation rates to ensure they accurately reflect current operational risks and financial obligations.

Finally, the City continues to make payments toward its approximately \$50 million CalPERS unfunded liability, reinforcing the City's long-term commitment to reducing pension obligations and improving overall financial stability.

### **Strategic Investments and Long-Term Sustainability**

Staff also continues to invest in modernizing City operations and improving customer service delivery. Current initiatives include the implementation of new permit software to improve the efficiency and transparency of the development process, as well as the implementation of the City's new business license software system.

In addition, staff will continue evaluating opportunities to modernize the City's financial software and internal systems while working within current budget constraints. These efforts are intended to improve operational efficiency, strengthen financial reporting capabilities, and enhance service delivery to the community.

The Fiscal Year 2026–2027 Preliminary General Fund budget is currently projected to result in a surplus of approximately \$300,772. This preliminary balance does not reflect the outcome of ongoing labor negotiations with the City's bargaining groups.

Staff anticipates that the majority of this surplus will be required to fund negotiated labor cost adjustments, resulting in a balanced General Fund budget with no remaining surplus at the time of adoption.

The projected ending balance incorporates the City's required General Fund reserves and restricted fund balances, ensuring continued compliance with adopted fiscal policies. Despite current financial pressures, the City remains financially stable and continues to proactively address long-term structural and operational challenges.

The Preliminary Budget is intended not only to address current financial challenges but also to position the City for long-term operational sustainability, improved service delivery, and continued strategic investment in the community.

### **MEASURE H – PUBLIC SAFETY AND LIBRARY SALES TAX**

Measure H is a voter-approved 0.5% sales tax adopted in 2005 to support public safety services and library operations.

Historically, Measure H has been a critical funding source for public safety operations. However, reliance on Measure H to fund ongoing operations has significantly increased over time—from 39.66% in Fiscal Year 2006–2007 to 117.44% in Fiscal Year 2025–2026, meaning operational expenditures now exceed annual revenues.

This trend is not sustainable and will continue to reduce fund reserves unless operational changes are implemented.

Measure H has also funded significant capital investments since its adoption, including the Public Safety Building, Training Facility Improvements, Animal Shelter, Library RFID System, New Library Planning, and the Library Literacy Center.

For Fiscal Year 2026–2027, Measure H revenues are estimated at \$5,667,180. Planned expenditures include:

- Police Services: \$2,625,666
- Fire Services: \$2,428,552
- Public Safety (Other): \$307,064
- Library & Literacy Services: \$615,002

Capital projects include the Fire Station #72 Remodel in the amount of \$2,110,316.

The fund balance is projected to decline from approximately \$5,155,659 to \$2,736,239 over the fiscal year, reflecting continued reliance on reserves.

This trend underscores a structural imbalance within Measure H and the need

for long-term sustainability strategies.

## **MEASURE I – GENERAL PURPOSE SALES TAX**

Measure I is a voter-approved 1% general purpose sales tax adopted in 2018. While Measure I may support all City services, it has primarily funded the expansion of public safety services and significant capital investments.

Reliance on Measure I for public safety operations has increased substantially—from 27.39% in Fiscal Year 2019–2020 to 91.91% in Fiscal Year 2025–2026, reflecting growing operational demands. Public safety expenditures continue to represent the City’s largest operational investment due to staffing, emergency response, and ongoing service demands.

Since Fiscal Year 2020–2021, approximately 1% of revenues annually have supported self-performed street maintenance.

Measure I has funded approximately \$29 million in capital projects, including Fire Department equipment, Training Facility Improvements, Fire Station remodels, and major roadway reconstruction projects such as Villa Street, Henderson Avenue, Grand Avenue, and Morton Avenue.

For Fiscal Year 2026–2027, Measure I revenues are estimated at \$11,482,052. Planned expenditures include:

- Police Services: \$5,420,028
- Fire Services: \$3,148,480
- Street Services: \$293,402
- Trail Maintenance: \$150,000

Capital projects include:

- Fire Station #72 Remodel: \$1,261,794
- Overland Park and Recreation Center: \$8,336,809
- Veterans Park Splash Pad: \$150,000
- Self-Performed Street Maintenance: \$1,200,000
- Main Street Parking Lot: \$2,010,000
- Newcomb and Mulberry Traffic Signal: \$600,000

Many of these capital projects are funded through restricted or voter-approved revenues intended for infrastructure and community improvements and cannot be used interchangeably for general operational expenses.

The available balance is projected to decline from \$13,536,813 to \$2,448,352,

reflecting both operational use and continued capital investment.

While Measure I has provided flexibility to expand services and invest in infrastructure, increasing reliance on these funds for operations will require continued evaluation to ensure long-term sustainability.

Collectively, the General Fund, Measure H, and Measure I reflect the City's broader financial condition, where slowing revenue growth and increasing operational demands are placing pressure across all funding sources. While each fund has provided critical support for maintaining services and investing in the community, current trends indicate a growing reliance on limited resources that is not sustainable over the long term. Moving forward, the City will need to evaluate strategies that align ongoing expenditures with available revenues while continuing to prioritize core services, public safety, and infrastructure investment.

Staff believes the Preliminary Budget reflects a proactive and fiscally responsible approach to addressing current challenges while continuing to maintain essential services, modernize operations, and invest in the community.

RECOMMENDATION: That the City Council receive the Fiscal Year 2026–2027 Preliminary Budget and provide direction to staff.

ATTACHMENTS: 1. Draft Budget FY 2026-27 GF-MH-MI

Appropriated/Funded:

Review By:

Department Director:  
Richard Tree, City Manager

Final Approver: Fernando Gabriel-Moraga, Chief Deputy City Clerk

**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:

		Appropriation
ADA improvements – city facilities	\$	100,000
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
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	\$	6,776,750

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

	2024-2025 Actual	2025-2026		2026-2027 Estimate
		Original Estimate	Revised Estimate	
<b>Revenues from:</b>				
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
<b>Total operating revenues</b>	<b>37,682,698</b>	<b>35,985,512</b>	<b>37,567,875</b>	<b>37,051,838</b>
<b>Appropriations for:</b>				
Legislation	1,053,489	1,037,200	916,443	989,023
Administration	1,415,676	1,324,400	1,148,738	1,821,038
City Attorney	170,859	200,000	206,500	350,000
Finance	2,123,413	2,759,269	2,541,090	2,897,445
Police Services	11,036,273	12,479,259	11,538,981	12,828,394
Fire Services	5,727,761	6,213,859	5,340,820	6,174,774
Planning & Engineering	3,259,170	3,314,014	3,234,412	2,985,290
Public Works	1,880,643	2,036,537	1,941,039	2,055,689
Parks and Leisure Services	5,254,182	6,122,012	5,807,596	6,445,137
Parks and Leisure Services - grant prog	65,104	50,241	45,793	62,830
<b>Total departmental expenditures</b>	<b>31,986,570</b>	<b>35,536,791</b>	<b>32,721,412</b>	<b>36,609,620</b>
<b>Revenue over (under) expenditures</b>	<b>5,696,128</b>	<b>448,721</b>	<b>4,846,463</b>	<b>442,218</b>
<b>Other financing sources (uses):</b>				
<b>Transfers:</b>				
Special Gas Tax	1,384,824	1,491,678	1,493,344	1,478,537
Community Development Block Grant	-	-	-	-
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	1,420,181	1,404,228	1,401,065	1,291,487
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	1,065,000
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)	(6,736,750)
Debt Service	(1,626,007)	(1,630,863)	(1,630,863)	(1,625,433)
<b>Total other financing sources (uses)</b>	<b>998,104</b>	<b>(106,635)</b>	<b>841,954</b>	<b>(141,446)</b>
<b>Net Resources / (Appropriations)</b>	<b>\$ 6,694,232</b>	<b>\$ 342,086</b>	<b>\$ 5,688,417</b>	<b>\$ 300,772</b>

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

**GENERAL FUND REVENUE ESTIMATES**

	2024-2025 Actual	2025-2026		2026-2027 Estimate
		Original Estimate	Revised 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	<u>5,586,230</u>	<u>5,400,000</u>	<u>5,915,933</u>	<u>6,122,991</u>
Total	<u>10,013,704</u>	<u>10,010,000</u>	<u>10,607,824</u>	<u>10,920,991</u>
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	<u>1,107,688</u>	<u>1,150,000</u>	<u>1,069,232</u>	<u>1,080,000</u>
Total	<u>18,806,757</u>	<u>18,334,545</u>	<u>18,604,387</u>	<u>18,660,637</u>
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	<u>45,252</u>	<u>56,000</u>	<u>56,605</u>	<u>56,000</u>
Total	<u>1,089,635</u>	<u>931,000</u>	<u>919,841</u>	<u>956,000</u>
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	<u>142,703</u>	<u>80,000</u>	<u>96,042</u>	<u>95,000</u>
Total	<u>1,483,859</u>	<u>636,398</u>	<u>1,021,250</u>	<u>288,615</u>
Use of money & property				
Investment income	1,070,776	920,000	1,005,222	950,000
Rental income	<u>51,967</u>	<u>50,066</u>	<u>50,416</u>	<u>50,066</u>
Total	<u>1,122,743</u>	<u>970,066</u>	<u>1,055,638</u>	<u>1,000,066</u>

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

**GENERAL FUND REVENUE ESTIMATES**

	2024-2025 Actual	2025-2026		2026-2027 Estimate
		Original Estimate	Revised 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
<b>TOTAL GENERAL FUND</b>	<b>37,682,698</b>	<b>35,985,512</b>	<b>37,567,875</b>	<b>37,051,838</b>

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

**GENERAL FUND EXPENDITURE ESTIMATES**

	2024-2025 Actual	2025-2026		2026-2027 Estimate
		Original Estimate	Revised Estimate	
<b>LEGISLATIVE</b>				
City Council	\$ 173,623	\$ 157,200	\$ 140,936	\$ 253,000
- Reserves / Designated Funds	22,747	115,000	93,459	115,000
Community Promotion	300,191	555,000	457,672	457,523
Emergency Operations - Temporary Library	198,904	210,000	162,980	163,500
Emergency Operations - March Storms	358,024	-	61,396	-
Total	<u>1,053,489</u>	<u>1,037,200</u>	<u>916,443</u>	<u>989,023</u>
<b>ADMINISTRATIVE</b>				
City Manager	590,405	526,876	490,170	833,115
City Clerk	345,656	331,132	301,783	413,671
Human Resources	479,615	466,392	356,785	574,252
Total	<u>1,415,676</u>	<u>1,324,400</u>	<u>1,148,738</u>	<u>1,821,038</u>
<b>CITY ATTORNEY</b>	<u>170,859</u>	<u>200,000</u>	<u>206,500</u>	<u>350,000</u>
<b>FINANCE</b>				
General Accounting	721,072	1,049,026	948,832	1,128,284
Information Technology Services	624,620	798,847	737,719	833,478
General Services	323,404	439,715	371,031	446,580
Utility Billing	454,317	471,681	483,508	489,103
Total	<u>2,123,413</u>	<u>2,759,269</u>	<u>2,541,090</u>	<u>2,897,445</u>
<b>POLICE SERVICE</b>				
Police Administration	11,036,273	12,479,259	11,538,981	12,234,311
Animal Services	-	-	-	594,083
Total	<u>11,036,273</u>	<u>12,479,259</u>	<u>11,538,981</u>	<u>12,828,394</u>

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

**GENERAL FUND EXPENDITURE ESTIMATES**

	2024-2025 Actual	2025-2026		2026-2027 Estimate
		Original Estimate	Revised Estimate	
<b>FIRE SERVICE</b>	<u>5,727,761</u>	<u>6,213,859</u>	<u>5,340,820</u>	<u>6,174,774</u>
<b>PLANNING &amp; ENGINEERING</b>				
Planning	753,974	912,299	700,545	746,495
Economic Development	487,927	461,951	486,748	276,373
Engineering & Project Management	<u>2,017,269</u>	<u>1,939,764</u>	<u>2,047,119</u>	<u>1,962,422</u>
Total	<u>3,259,170</u>	<u>3,314,014</u>	<u>3,234,412</u>	<u>2,985,290</u>
<b>PUBLIC WORKS</b>				
Street Maintenance	645,936	746,713	772,743	753,661
Traffic Control	403,943	453,394	360,715	486,856
Street Lighting	738,888	744,965	720,601	724,876
Parking Lot Maintenance	<u>91,876</u>	<u>91,465</u>	<u>86,980</u>	<u>90,296</u>
Total	<u>1,880,643</u>	<u>2,036,537</u>	<u>1,941,039</u>	<u>2,055,689</u>
<b>PARKS &amp; LEISURE SERVICES</b>				
Parks Maintenance	3,505,369	4,172,270	4,024,292	4,241,008
Leisure Services	846,836	985,230	954,695	1,024,364
Swimming Pool	256,973	280,469	248,585	281,772
Library	645,004	684,043	580,024	715,068
Overland Rec Center	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,925</u>
Subtotal	5,254,182	6,122,012	5,807,596	6,445,137
Grant-funded Parks programs	<u>65,104</u>	<u>50,241</u>	<u>45,793</u>	<u>62,830</u>
Total	<u>5,319,286</u>	<u>6,172,253</u>	<u>5,853,389</u>	<u>6,507,967</u>
<b>TOTAL GENERAL FUND</b>	<u>\$ 31,986,570</u>	<u>\$ 35,536,791</u>	<u>\$ 32,721,412</u>	<u>\$ 36,609,620</u>

**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
	<hr/>
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	\$ 5,155,659
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	2,625,666
Fire services	2,149,999	2,353,873	2,496,941	2,428,552
Public Safety Station	258,420	305,064	322,069	307,064
Library & literacy	517,564	632,503	525,613	615,002
Total	5,214,768	5,843,642	5,979,887	5,976,284
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	\$ 5,155,659	\$ 2,736,239

**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 \$13,558,603 are proposed for funding:

	<u>Appropriation</u>
Overland community center / park (4 <sup>th</sup> Street)	\$ 8,336,809
Fire Stations remodels (design)	38,110
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
Veteran's Park splash pad	150,000
Total	\$ <u>13,558,603</u>

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

**MEASURE I SALES TAX FUND**

	2024-2025 <u>Actual</u>	2025-2026		2026-2027 <u>Estimate</u>
		Original <u>Estimate</u>	Revised <u>Estimate</u>	
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	<u>11,692,911</u>	<u>11,041,075</u>	<u>11,931,447</u>	<u>11,482,052</u>
Less:				
Appropriations for:				
Police services	6,481,695	6,353,713	6,140,454	5,420,028
- Centennial Plaza PD Office/City Conference Room	-	60,500	-	-
Fire services	3,686,161	2,946,390	2,702,596	3,148,480
- 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	293,402
Litter abatement	139,245	-	18,096	-
Trail maintenance	-	150,000	62,271	150,000
Total	<u>11,699,711</u>	<u>13,046,038</u>	<u>11,204,478</u>	<u>10,273,704</u>
Appropriations for Capital Projects:				
Overland Community Center / Overland Park	-	8,388,772	51,963	8,336,809
Sports Complex Master Plan	-	15,900	15,900	-
Veteran's Park playground	-	600,000	395,772	-
Veteran's Park splash pad	-	-	-	150,000
Total	<u>-</u>	<u>9,004,672</u>	<u>463,635</u>	<u>8,486,809</u>
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	<u>3,744,811</u>	<u>2,625,000</u>	<u>2,011,907</u>	<u>3,810,000</u>
Available balance, end of year	\$ <u>15,285,386</u>	\$ <u>1,953,928</u>	\$ <u>13,536,813</u>	\$ <u>2,448,352</u>