



BUDGET AT A GLANCE

Annual Budget FY 2026-27

****Updated to reflect City Council-approved amendments (October 6, 2026)****

CITY COUNCIL GOALS & PRIORITIES

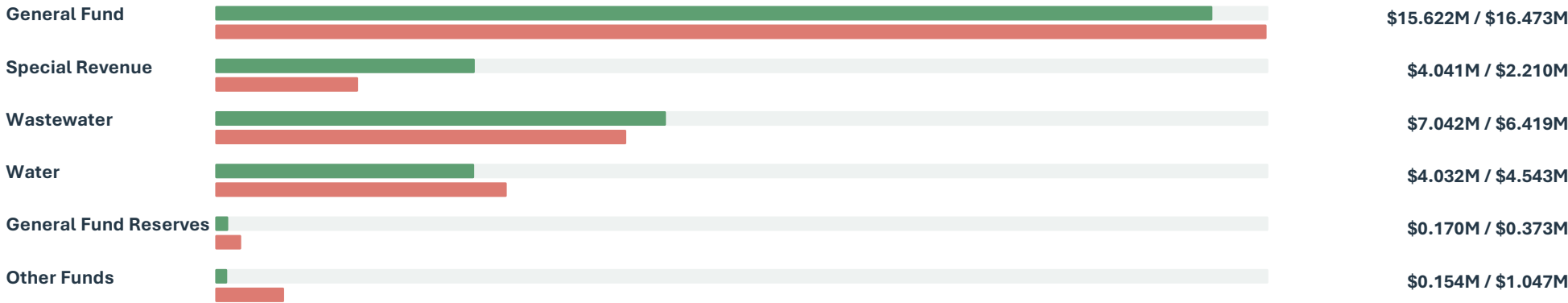
The FY 2026-27 budget supports the six goals adopted by the City Council on April 14, 2026.



CITYWIDE ADOPTED BUDGET

TOTAL REVENUE	TOTAL EXPENDITURES	BEGINNING BALANCE	ENDING BALANCE
\$31.061M	\$31.065M	\$18.003M	\$17.999M

Revenue and expenditures by fund (\$ millions)





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GENERAL FUND

****Updated to reflect City Council-approved amendments (October 6, 2026)****

GENERAL FUND SNAPSHOT

REVENUE

\$15.622M

EXPENDITURES

\$16.473M

USE OF FUND BALANCE

(\$850,583) *

ENDING FUND BALANCE

\$4.388M

* The deficit includes \$510,000 in deferred pavement projects carried forward to this fiscal year.

WHERE THE MONEY COMES FROM

Sales Taxes		\$6.139M
Property Tax		\$3.863M
Licenses & Permits		\$1.144M
Utility Users Tax		\$0.975M
Franchise Fees		\$0.593M
Other Revenue		\$2.908M

WHERE THE MONEY GOES

Police		\$6.115M
Public Works		\$2.714M
Administrative Services		\$1.529M
Fire Services		\$1.293M
Transfers Out		\$1.123M
Other Departments		\$3.699M

FUND BALANCE & RESERVES

BEGINNING UNASSIGNED FUND BALANCE

\$5.238M

ENDING UNASSIGNED FUND BALANCE

\$4.388M

PROJECTED RESERVE LEVEL

26.6%

Policy minimum: 15% | Long-term goal: 20%



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MEASURE U + STAFFING + CIP

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MEASURE U AT A GLANCE

FY 2026-27 PROJECTED REVENUE

\$1.53M

TERM

12 Years

Measure U supports general City services and infrastructure through the annual budget process.

AUTHORIZED STAFFING

TOTAL AUTHORIZED STAFFING

58 FTE

Full-time equivalent positions support public safety, public works, utilities, planning, building, finance, and administration.

CAPITAL IMPROVEMENT PROGRAM

FY 2026-27 CIP

Approx. \$10.2M

The Capital Improvement Program provides funding for streets, utility systems, public facilities, parks, and safety improvements.

TOP CAPITAL PROJECTS

Pavement Rehabilitation Program

Pedestrian/Bicycle Safety Improvements

Parks Improvements

Calder Creek Project

Well #4 Project

Wastewater System Improvements

Capital projects may span more than one fiscal year; the adopted budget identifies the funding planned for FY 2026-27.



BUDGET AT A GLANCE

WATER + WASTEWATER

Annual Budget FY 2026-27

****Updated to reflect City Council-approved amendments (October 6, 2026)****

ENTERPRISE FUNDS

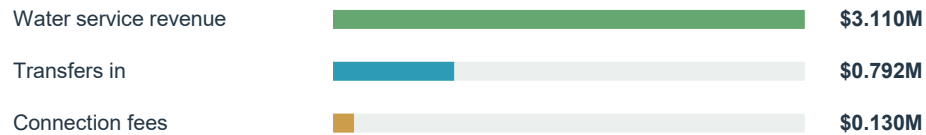
Water and wastewater activities are accounted for separately from the General Fund. Utility revenues pay for operation, maintenance, capital projects, debt obligations, and future system needs.

WATER FUND

Revenue \$4.032M | Expenditures \$4.543M | Ending balance \$1.847M

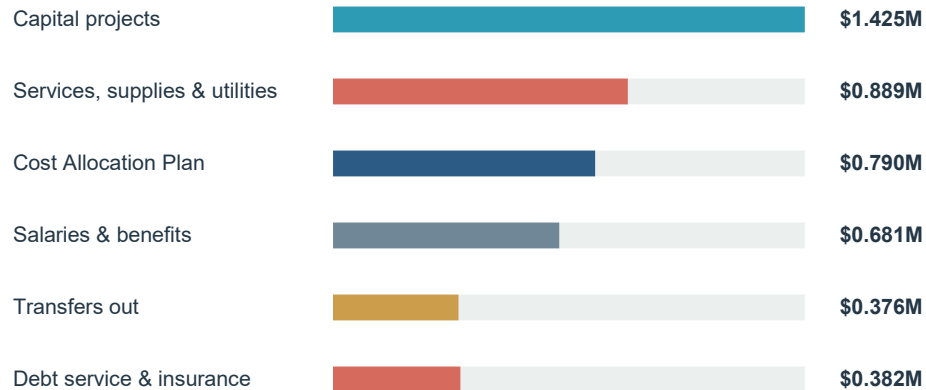
WHERE WATER REVENUE COMES FROM

Total revenue: \$4.032M



WHERE WATER MONEY GOES

Total expenditures: \$4.543M

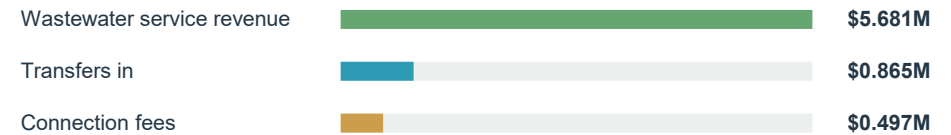


WASTEWATER FUND

Revenue \$7.042M | Expenditures \$6.419M | Ending balance \$2.748M

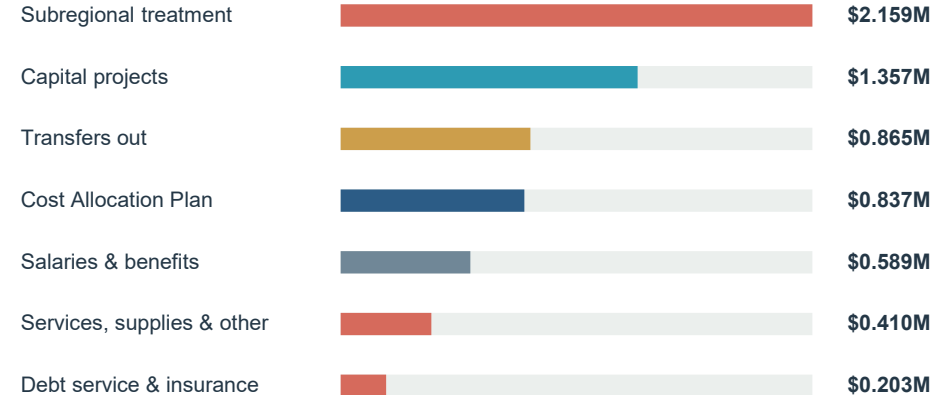
WHERE WASTEWATER REVENUE COMES FROM

Total revenue: \$7.042M



WHERE WASTEWATER MONEY GOES

Total expenditures: \$6.419M



Full adopted budget: cityofsebastopol.gov/resource_library/city-budgets/