

ASSUMPTIONS

- * GRT ↑ 5.9%
- * P.T. ↑ 17.7%
- * Lodgers Tax ↑ 5.6%
- * Emerg. Reserve \$30M / 20%
- * Empl Comp. ↑
- * Low Debt / Pension Oblig.
- * Employee Medical Insurance ↓ 3%

RISKS

- * **Economy / GRT**
- * **Liability Exposure**
- * **Replacement Reserves**
- * **Staffing Challenges / Vacancy Issues**
- * **Emerg. Mgt. / Fire Risk**
- * **Housing / Homelessness**
- * **Grant Environment**
- * **Capital Project Funding**

GENERAL FUND – FY25/26

7-1-25 GF Fund Balance	\$ 32.6 Million
Plus Projected Revenues	146.6
Less Projected Expenditures	141.5
Plus Transfers IN	13.9
<u>Less Transfers OUT</u>	<u>19.1</u>
6-30-26 GF Fund Balance	32.6 Million
<u>Less Emergency Reserve</u>	<u>30.0</u>
Excess GF Fund Balance	\$ 2.6 Million

UNDER-FUNDED CAPITAL PROJECTS

- * Midtown Infrastructure
- * La Familia Roof
- * Shelby Pedestrian Bridge
- * Warehouse 21
- * Cerro Gordo Bridge
- * Street Repaving
- * IT Projects
- * Facilities Parks, Rec. Centers
- * WWTP

IN BUDGET

- * 5 Police Positions
- * 3 Y&FS Prog. Mgrs.
- * 1 Paralegal (City Clerk)
- * 1 Adm. Mgr. (Art & Cul)
- * 2 Finance Positions
- * Class & Comp ↑
- * 3% Raise (\$4.5M/3.2M)
- * PERA ↑ \$2M
- * Speed Cameras
- * Noise Cameras
- * Utility Billing Upgrade

INITIATIVES

- * Midtown
- * Water / WW Rates
- * Airport Projects
- * IT projects
- * Bond Issue Paving
- * Housing & Homeless Prog
- * Conservation & Sustain.
- * DEI Program Implement.
- * Public Safety / Nuisance
- * Emerg. Mgt / Fire Safety
- * Y & FS Programs

NOT IN BUDGET

- * Parks Contract Svc Admin
- * Additional Park Crew
- * Park Rangers
- * L.V. / Permitting Resources
- * IT / Security Upgrades
- * Park & Rec Facilities
- * City Hall Security
- * Mobile Generators
- * Nuisance Property Staffing
- * Additional Translation
- * Critical Position Salary & Incentives