

**Proposed One-Time Funds Allocation**

General Fund \$18.5 million in Unrestricted - \$11 million to remain unassigned (35% reserve level)  
 CFD Admin Funds \$7.5 million unallocated - \$1 million to remain unassigned as reserve funds

**Proposed General Fund Allocation - \$7.5 million**

		<b>Explanation</b>	<b>Notes</b>
Pension Trust	\$ 2,300,000	This sets funds aside to address the pension liability and escalating pension costs	Fiscally conservative approach as this trust could be used to cover liability or normal pension costs if needed
Flood Preparation	\$ 200,000	funds to prepare for flood	
School Growth - traffic mitigation	\$ 300,000	funds to address increase size of HS	
Capital Projects	\$ 4,200,000	addresses priority capital projects	
One-Time 2.5% pay to employees	\$ 500,000	This provides pay to employees that does not cause long term impacts	
Total	<u>\$ 7,500,000</u>	leaves \$11 million unallocated	

**Proposed allocation of CFD Admin Funds**

			<b>Internal Service Funds</b>
Vehical Replacement Fund (internal service fund)	\$ 1,125,000	Equal to 3 years of average level purchases, vehicles purchased out of this fund- fund replenished through budget process by charging departments an annual allocation	<i>Establishing internal service funds provides for continuity of purchase authority and eliminates backlogs in acquiring needed vehicles and equipment.</i>
Equipment Replacement Fund (internal service fund)	\$ 875,000	Cost charged out to respective departments	

IT Equipment Replacement Fund (internal service fund)	\$	800,000	Servers/ switches/disaster recovery/hardware/ etc.
CIP Fund	\$	3,500,000	Fund Citywide Maintenance Projects
IT Security	\$	150,000	improves data security
IT Enhancements	\$	100,000	payroll module/ fixed assets/ content mgmt
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Total	\$	<u>6,550,000</u>	leaves \$1 million unallocated as further reserves

*This is fiscally prudent as these funds are available to meet needs during times when purchasing vehicles and equipment would otherwise be very difficult.*

This concept provides for establishing a capital maintenance fund. This would be used for larger maintenance projects.  
ransomware/ disaster recovery  
completes automation of processes in AP/ personnel/payroll