



# FY 2025-2026 Supplementals & 5-Year Forecasts

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PRESENTED TO COUNCIL JULY 21, 2025

# Budget Focus

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- Strong Fund Balances / Working Capital
  - Ensuring key operating funds have a minimum of 20%
    - General Fund, Water and Wastewater, 4A and 4B Funds
- Five Year Forecasting
  - Provide a strategic financial view over a period of time
  - Takes into account current reappraisal policies and softening economic growth
  - Does not include projected revenue from proposed storm water fees
- Supplemental recommendations based on strategic goals of the City
  - Supplementals were ranked in conjunction with the strategic vision of the Council
  - Proprietary and Special Revenue Fund supplementals recommended with five-year fund balance projections and CIP in consideration

# General Fund

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- Proposed General Fund Reductions (\$850,286)
  - One Time reductions: (\$39,000)
  - On-Going reductions: (\$811,286)
- Additional adjustments to the base budget: (\$51,693)
- Salary Savings: (\$1,000,000)
- Total Savings: (\$1,901,979)

**GENERAL FUND**

**REDUCTIONS**

DEPARTMENT	Function	REQUEST SUMMARY	FTE	REDUCTIONS	REDUCTIONS	Revenue/Offset	FY25-26
				ONE-TIME	ONGOING		BUDGET
All	All	Change merit pay increase to align with calendar year			(358,000)		(358,000)
Development Services	General Government	One Full-time position being held			(119,000)		(119,000)
Finance	General Government	Gradient services			(9,350)		(9,350)
Human Resources	General Government	Limit travel and training to virtual and local training.			(4,700)		(4,700)
Human Resources	General Government	Focus on in-house training and development opportunities.			(10,000)		(10,000)
Human Resources	General Government	Overtime			(7,500)		(7,500)
Human Resources	General Government	Limiting outside professional services			(2,000)		(2,000)
Human Resources	General Government	Reduction in background needs assuming personnel for fiscal year 2026 stays flat.			(5,000)		(5,000)
Municipal Court	General Government	Move to Paperlite environment			(3,000)		(3,000)
City Council	General Government	Reduction in meals provided to staff on council meeting nights and reduction in attendance by council at Chamber of Commerce events			(4,686)		(4,686)
City Secretary's Office	General Government	Change in newspaper for publishing city ordinances			(20,000)		(20,000)
Development Services	Community Development	No longer printing the Planning & Zoning Commission and Old Town Design Review Committee agenda packets for the appointed members of the respective Committee or Commission			(2,400)		(2,400)

GENERAL FUND		REDUCTIONS					
DEPARTMENT	Function	REQUEST SUMMARY	FTE	REDUCTIONS	REDUCTIONS	Revenue/Offset	FY25-26
				ONE-TIME	ONGOING		BUDGET
Purchasing	General Government	Legal advertisements			(5,965)		(5,965)
Non-Departmental	General Government	Rotary Flags			(200)		(200)
City Council	General Government	Eliminate city council travel to NLC			(15,000)		(15,000)
Non-Departmental	General Government	Remove Directors / Council Retreat			(13,000)		(13,000)
City Manager's Office	General Government	Remove Egret money			(30,000)		(30,000)
Communications	Community Service	Printing and Mailing Community Newsletter			(14,000)		(14,000)
Police	Public Safety	MedSafe Drug Destruction Box			(5,340)		(5,340)
Legal Services	General Government	Lobbying services			(72,000)		(72,000)
Library	Community Service	Foundation Center grant-seeking database			(2,995)		(2,995)
Police	Public Safety	Armstrong Lab Services			(20,000)		(20,000)

GENERAL FUND		REDUCTIONS					
DEPARTMENT	Function	REQUEST SUMMARY	FTE	REDUCTIONS  ONE-TIME	REDUCTIONS  ONGOING	Revenue/Offset	FY25-26  BUDGET
Police	Public Safety	TransUnion (TLO) Online Database Subscription			(8,500)		(8,500)
Police	Public Safety	Del Carmen Racial Profiling Reports			(10,150)		(10,150)
Code Enforcement	Community Development	Eliminate BTX Rebate Program			(25,000)		(25,000)
Police	Public Safety	SWAT Breaching Software - Global Assets Integrated			(3,500)		(3,500)
Engineering/Development	Public Works	Reduce LOMR allocation for WC/VC and potential sewer analysis for new development.		(39,000)			(39,000)
Facilities Maintenance	Public Works	Cost savings from recently hired licensed HVAC technician			(40,000)		(40,000)
TOTAL				\$ (39,000)	\$ (811,286)	\$	(850,286)

# General Fund [without tax increase]

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- Total General Fund Supplemental Requests \$6,045,119
  - One Time Cost: \$2,120,309
  - On-Going Cost: \$3,924,810
  - 45 General Fund Supplemental Requests Received
    - 23.5 FTEs included with the Supplemental Requests
- Total General Fund Supplemental Recommended \$966,391 [Offset of \$108,000]
  - One Time Cost: \$10,145
  - On-Going Cost: \$956,246
  - 6 General Fund Supplemental Requests Recommended
    - 1.5 FTE Recommended

GENERAL FUND		DISCRETIONARY					
DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY  ONE-TIME	DISCRETIONARY  ONGOING	Revenue/Offset	FY25-26  BUDGET
Human Resources	General Government	Public Safety Equity Pay			765,000		765,000
Police	Public Safety	Axon master service agreement		0	0		0
Fire	Public Safety	Arson Investigator / Fire Inspector	1.00	6,645	149,911	108,000	48,556
Senior Center	Community Service	Handicap Access Ramp		3,500			3,500
Parks	Parks & Recreation	Playground inspection audit			12,750		12,750
Parks	Parks & Recreation	Seasonal Drainage Worker	0.50		28,585		
TOTAL			1.50	\$ 10,145	\$ 956,246	\$ 108,000	858,391



# General Fund 5 Year Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 19,606,713	\$ 17,421,851	\$ 17,421,851	\$ 20,358,733	\$ 20,923,324	\$ 20,854,440	\$ 19,496,369	\$ 18,321,633	\$ 17,276,329
Revenue									
Property Taxes	27,327,952	30,111,223	30,111,223	30,111,223	30,713,447	31,020,582	32,261,405	33,551,861	34,222,899
Sales & Use Taxes	15,166,366	15,503,578	15,503,578	15,621,357	16,089,997	16,572,697	17,069,878	17,581,975	18,109,434
Other Revenue	16,571,627	18,428,035	18,428,035	16,940,190	14,877,230	14,434,492	15,005,743	15,590,126	16,077,137
Total Revenue	59,065,945	64,042,836	64,042,836	62,672,769	61,680,674	62,027,771	64,337,026	66,723,962	68,409,469
Expenditures									
Personnel	39,519,584	43,147,450	43,083,750	41,238,357	41,988,001	43,508,508	45,087,674	46,727,910	48,431,734
Base Expenses	17,245,421	19,163,408	20,328,920	19,981,716	18,521,780	18,923,335	19,477,801	20,050,358	20,604,982
Incentives (ED)	948,920	957,070	957,070	888,106	1,123,672	889,305	879,652	922,363	826,878
Cash Funding Projects	600,000	-	-	-	-	-	-	-	-
Reductions					(850,286)	(920,239)	(947,846)	(976,282)	(1,005,570)
Recurring Supplementals					956,246	984,933	1,014,481	1,044,916	1,076,263
One-Time Supplementals					10,145				
Total Expenditures	58,313,925	63,267,928	64,369,740	62,108,179	61,749,558	63,385,842	65,511,762	67,769,266	69,934,287
Change in Fund Balance	\$ 752,020	\$ 774,908	\$ (326,904)	\$ 564,590	\$ (68,883)	\$ (1,358,071)	\$ (1,174,736)	\$ (1,045,304)	\$ (1,524,817)
Ending Fund Balance	\$ 20,358,733	\$ 18,196,759	\$ 17,094,947	\$ 20,923,324	\$ 20,854,440	\$ 19,496,369	\$ 18,321,633	\$ 17,276,329	\$ 15,751,511
FB % of Expenditure	34.91%	28.76%	26.56%	33.69%	33.77%	30.76%	27.97%	25.49%	22.52%

# General Fund [with tax increase]

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- In addition to the aforementioned supplementals, the following requests would only be recommended if the Council raised the Maintenance and Operations of the tax rate
  - The maximum rate increase is 3.5% without voter approval
  - Every 1% increase is a \$261,485 increase in revenue based on the current tax rate [max increase is \$915,197.50]
- If the Council approved a tax increase additional items of staffing for fourth ambulance and an additional patrol unit for the police [\$728,450]
  - One Time Cost: \$137,702
  - On-Going cost: \$590,748
  - 4 additional FTE recommended

GENERAL FUND		DISCRETIONARY					
DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 BUDGET
Fire	Public Safety	Staffing for fourth ambulance*	3.00	28,935	411,010		439,945
Police	Public Safety	One new patrol unit*	1.00	108,767	179,738		288,505
TOTAL			4.00	\$ 137,702	\$ 590,748	\$	728,450

\* Funding assumes tax increase

# General Fund 5 Year Forecast – Tax Rate Increase

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 19,606,713	\$ 17,421,851	\$ 17,421,851	\$ 20,358,733	\$ 20,923,324	\$ 21,041,188	\$ 19,998,995	\$ 19,158,858	\$ 18,467,804
<b>Revenue</b>									
Property Taxes	27,327,952	30,111,223	30,111,223	30,111,223	31,628,645	31,944,931	33,222,729	34,551,638	35,242,671
Sales & Use Taxes	15,166,366	15,503,578	15,503,578	15,621,357	16,089,997	16,572,697	17,069,878	17,581,975	18,109,434
Other Revenue	16,571,627	18,428,035	18,428,035	16,940,190	14,877,230	14,434,492	15,005,743	15,590,126	16,077,137
<b>Total Revenue</b>	<b>59,065,945</b>	<b>64,042,836</b>	<b>64,042,836</b>	<b>62,672,769</b>	<b>62,595,872</b>	<b>62,952,120</b>	<b>65,298,350</b>	<b>67,723,738</b>	<b>69,429,241</b>
<b>Expenditures</b>									
Personnel	39,519,584	43,147,450	43,083,750	41,238,357	41,988,001	43,508,508	45,087,674	46,727,910	48,431,734
Base Expenses	17,245,421	19,163,408	20,328,920	19,981,716	18,521,780	18,923,335	19,477,801	20,050,358	20,604,982
Incentives (ED)	948,920	957,070	957,070	888,106	1,123,672	889,305	879,652	922,363	826,878
Cash Funding Projects	600,000	-	-	-	-	-	-	-	-
<b>Reductions</b>					(850,286)	(920,239)	(947,846)	(976,282)	(1,005,570)
Recurring Supplementals					1,546,994	1,593,404	1,641,206	1,690,442	1,741,155
One-Time Supplementals					147,847				
<b>Total Expenditures</b>	<b>58,313,925</b>	<b>63,267,928</b>	<b>64,369,740</b>	<b>62,108,179</b>	<b>62,478,008</b>	<b>63,994,313</b>	<b>66,138,487</b>	<b>68,414,792</b>	<b>70,599,179</b>
Change in Fund Balance	\$ 752,020	\$ 774,908	\$ (326,904)	\$ 564,590	\$ 117,864	\$ (1,042,192)	\$ (840,137)	\$ (691,054)	\$ (1,169,938)
<b>Ending Fund Balance</b>	<b>\$ 20,358,733</b>	<b>\$ 18,196,759</b>	<b>\$ 17,094,947</b>	<b>\$ 20,923,324</b>	<b>\$ 21,041,188</b>	<b>\$ 19,998,995</b>	<b>\$ 19,158,858</b>	<b>\$ 18,467,804</b>	<b>\$ 17,297,867</b>
<b>FB % of Expenditure</b>	<b>34.91%</b>	<b>28.76%</b>	<b>26.56%</b>	<b>33.69%</b>	<b>33.68%</b>	<b>31.25%</b>	<b>28.97%</b>	<b>26.99%</b>	<b>24.50%</b>

# 4B Fund

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# Parks Performance Fund

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- Total PPF Supplemental Requests \$747,206
  - One Time Cost: \$330,764
  - On-Going Cost: \$460,142
  - 36 PPF Supplemental Requests Received
  - 4.5 FTEs included with the Supplemental Requests
- Total PPF Supplemental Recommended \$404,107
  - One Time Cost: \$149,851
  - On-Going Cost: \$254,256
  - 12 PPF Supplemental Requests Recommended
  - 2.5 FTE Recommended

## Parks Performance Fund

## DISCRETIONARY

DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 BUDGET
PPF Recreation	Parks & Recreation	FTE Aquatic Maintenance Specialist	1.00		94,896		94,896
PPF Athletic Fields	Parks & Recreation	Athletic Field Attendant	0.50		13,608		13,608
PPF Russell Farm	Parks & Recreation	Sensory garden irrigation		3,000			3,000
PPF Recreation	Parks & Recreation	Slide maintenance		12,155			12,155
PPF Recreation	Parks & Recreation	Rust prevention chemicals BRiCk			5,372		5,372
PPF Athletic Fields	Parks & Recreation	Portable Pitching Mounds Athletics		24,000			24,000
PPF Recreation	Parks & Recreation	Program room update		17,583			17,583
PPF Athletic Fields	Parks & Recreation	Dump trailer Athletics		10,321	688		11,009
PPF Recreation	Parks & Recreation	Additional ice machine		1,640			1,640

Parks Performance Fund

DISCRETIONARY

DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 BUDGET
Parks	Parks & Recreation	Urban Forester & Truck	1.00	61,152	132,541	50,000	143,693
Parks	Parks & Recreation	Tree Maintenance		20,000		20,000	0
Parks	Parks & Recreation	Retaining Trucks			7,151		
TOTAL			2.50	149,851	254,256	70,000 \$	334,107



# PPF Fund 5 Year Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ 723,596	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>									
Operating Revenues	2,518,853	2,369,627	2,369,627	2,756,372	3,011,652	3,054,902	3,145,799	3,214,423	3,310,855
4B Transfer In	3,453,234	3,249,948	3,249,948	2,418,149	3,448,936	3,271,355	3,375,757	3,509,811	3,623,741
Other Revenues	50,844	14,420	14,420	80,000	79,000	78,920	78,887	78,900	78,961
<b>Total Revenue</b>	<b>6,022,931</b>	<b>5,633,995</b>	<b>5,633,995</b>	<b>5,254,521</b>	<b>6,539,588</b>	<b>6,405,177</b>	<b>6,600,442</b>	<b>6,803,134</b>	<b>7,013,557</b>
<b>Expenditures</b>									
Personnel	3,051,052	3,112,280	3,112,280	3,132,116	3,214,179	3,327,502	3,445,070	3,567,053	3,693,626
Base Expenses	2,248,283	2,521,715	2,623,970	2,846,001	2,921,303	2,821,181	2,891,185	2,963,968	3,039,655
Recurring Supplementals					254,256	256,493	264,188	272,113	280,277
One-Time Supplementals					149,851				
<b>Total Expenditures</b>	<b>5,299,335</b>	<b>5,633,995</b>	<b>5,736,250</b>	<b>5,978,117</b>	<b>6,539,588</b>	<b>6,405,177</b>	<b>6,600,442</b>	<b>6,803,134</b>	<b>7,013,557</b>
Change in Fund Balance	\$ 723,596	\$ -	\$ (102,255)	\$ (723,596)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 723,596</b>	<b>\$ -</b>	<b>\$ (102,255)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FB % of Expenditure</b>	<b>13.65%</b>	<b>0.00%</b>	<b>-1.78%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

# Hidden Creek Golf Course

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- Total HCGC Fund Supplemental Requests \$478,785
  - One Time Cost: \$293,149
  - On-Going Cost: \$185,636
  - 14 HCGC Supplemental Requests Received
    - 3 FTEs included with the Supplemental Requests
- Total HCGC Fund Supplemental Recommended \$210,435
  - One Time Cost: \$135,399
  - On-Going Cost: \$75,036
  - 9 HCGC Supplemental Requests Recommended
    - 1 FTEs Recommended

Hidden Creek Golf Course Fund

DISCRETIONARY

DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 BUDGET
Golf Course Maintenance	Parks & Recreation	Inground Trash Cans/Course Amenities		16,750			16,750
Club House & Pro Shop	Parks & Recreation	Pro Core Aerifier		48,469	7,075		55,544
Club House & Pro Shop	Parks & Recreation	Sod Cutter		6,180	1,306		7,486
Golf Course Maintenance	Parks & Recreation	Tree Removal and Limb up		29,000	20,000		49,000
Golf Course Maintenance	Parks & Recreation	Turf Training for staff beyond Superintendent			2,000		2,000
Golf Course Maintenance	Parks & Recreation	Seasonal Groundskeeper	0.50		28,408		
Club House & Pro Shop	Parks & Recreation	Cart Barn Attendant, Part-time	0.50		16,247		
Golf Course Maintenance	Parks & Recreation	Drainage Basin Repair		15,000			
Golf Course Maintenance	Parks & Recreation	Irrigation Expansion		20,000			
TOTAL				1.00	\$ 135,399	\$ 75,036 -	\$ \$ 210,435

# Golf Fund 5 Year Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 220,895	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue									
4B Subsidy Transfer	859,473	783,656	783,656	560,423	1,119,584	1,014,121	1,045,634	1,078,810	1,113,740
4B Debt Transfer	370,531	382,209	382,209	382,209	-	-	-	-	-
Operating Revenues	2,249,746	2,394,414	2,394,414	2,447,753	2,480,028	2,554,354	2,630,911	2,709,766	2,790,989
<b>Total Revenue</b>	<b>3,479,750</b>	<b>3,560,279</b>	<b>3,560,279</b>	<b>3,390,385</b>	<b>3,599,612</b>	<b>3,568,475</b>	<b>3,676,545</b>	<b>3,788,576</b>	<b>3,904,728</b>
Expenditures									
Personnel	1,464,408	1,430,756	1,430,756	1,455,696	1,545,668	1,602,580	1,661,725	1,723,199	1,787,098
Base Expenses	1,794,447	2,129,523	2,129,523	2,155,584	1,843,509	1,888,608	1,935,214	1,983,384	2,033,177
Recurring Supplementals					75,036	77,287	79,605	81,994	84,453
One-Time Supplementals					135,399				
<b>Total Expenditures</b>	<b>3,258,855</b>	<b>3,560,279</b>	<b>3,560,279</b>	<b>3,611,280</b>	<b>3,599,612</b>	<b>3,568,475</b>	<b>3,676,545</b>	<b>3,788,576</b>	<b>3,904,728</b>
Change in Fund Balance	\$ 220,895	\$ -	\$ -	\$ (220,895)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 220,895</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
FB % of Expenditure	69.03%	67.25%	67.25%	67.78%	68.90%	71.58%	71.56%	71.52%	71.48%

# 4B Fund

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- Total 4B Supplemental Requests \$23,250
  - One Time Cost: \$23,250
  - On-Going Cost: \$0
  - 4 4B Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total 4B Supplemental Recommended \$2,000
  - One Time Cost: \$2,000
  - On-Going Cost: \$0
  - 2 4B Supplemental Requests Recommended
  - 0 FTEs Recommended

4B Fund

DISCRETIONARY

DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY24-25 BUDGET
4B Special Events	Parks & Recreation	Icy breeze misters		1,000			1,000
4B Special Events	Parks & Recreation	Canopies Special Events		1,000			1,000
TOTAL			-	\$ 2,000	\$	\$	2,000

# 4B Fund 5 Year Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 5,340,055	\$ 5,035,601	\$ 5,035,601	\$ 5,084,986	\$ 5,699,561	\$ 4,736,565	\$ 4,371,866	\$ 3,947,480	\$ 4,227,643
<b>Revenue</b>									
Sales & Use Taxes	7,462,408	7,643,839	7,643,839	7,686,281	7,916,869	8,154,375	8,399,006	8,650,977	8,910,506
Other Revenue	239,494	171,467	171,467	164,667	163,607	141,467	124,073	124,032	124,065
<b>Total Revenue</b>	<b>7,701,902</b>	<b>7,815,306</b>	<b>7,815,306</b>	<b>7,850,948</b>	<b>8,080,476</b>	<b>8,295,842</b>	<b>8,523,079</b>	<b>8,775,009</b>	<b>9,034,571</b>
<b>Expenditures</b>									
Personnel	367,198	347,733	347,733	359,437	369,643	382,938	396,742	411,075	425,961
Base Expenses	383,904	446,135	466,283	465,383	425,027	382,054	389,301	396,777	404,492
Incentives (ED)	725,000	136,150	136,150	23,289	39,203	40,379	49,925	60,333	62,143
Existing Debt Service	1,797,632	3,035,774	3,035,774	3,025,483	3,034,600	2,866,250	2,872,725	2,031,275	2,032,800
Future Debt Service	-	-	-	-	606,478	703,444	817,382	1,006,763	1,302,419
Golf Transfer	1,230,004	1,165,865	1,165,865	942,632	1,119,584	1,014,121	1,045,634	1,078,810	1,113,740
PPF Transfer	3,453,234	3,249,948	3,249,948	2,418,149	3,448,936	3,271,355	3,375,757	3,509,811	3,623,741
One-Time Supplementals				2,000					
<b>Total Expenditures</b>	<b>7,956,972</b>	<b>8,381,605</b>	<b>8,401,753</b>	<b>7,236,373</b>	<b>9,043,472</b>	<b>8,660,541</b>	<b>8,947,465</b>	<b>8,494,845</b>	<b>8,965,295</b>
Change in Fund Balance	\$ (255,069)	\$ (566,299)	\$ (586,447)	\$ 614,575	\$ (962,996)	\$ (364,698)	\$ (424,386)	\$ 280,163	\$ 69,275
<b>Ending Fund Balance</b>	<b>\$ 5,084,986</b>	<b>\$ 4,469,302</b>	<b>\$ 4,449,154</b>	<b>\$ 5,699,561</b>	<b>\$ 4,736,565</b>	<b>\$ 4,371,866</b>	<b>\$ 3,947,480</b>	<b>\$ 4,227,643</b>	<b>\$ 4,296,919</b>
<b>FB % of Expenditure</b>	<b>63.91%</b>	<b>53.32%</b>	<b>52.96%</b>	<b>78.76%</b>	<b>52.38%</b>	<b>50.48%</b>	<b>44.12%</b>	<b>49.77%</b>	<b>47.93%</b>

# Support Services Fund - IT

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# IT Fund

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- Total IT Fund Supplemental Requests \$839,714
  - One Time Cost: \$ 606,235
  - On-Going Cost: \$233,479
  - 3 IT Fund Supplemental Requests Received
  - 2 FTEs included with the Supplemental Requests
- Total IT Fund Supplemental Recommended \$606,235
  - One Time Cost: \$ 606,235
  - On-Going Cost: \$0
  - 1 IT Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

IT Fund

DISCRETIONARY

DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY  ONE TIME	DISCRETIONARY  ONGOING	Revenue/Offset	FY24-25  BUDGET
Information Technology	Information Technology	Cohesity Upgrade		606,235			606,235
TOTAL				\$ 606,235-	\$	\$ -	\$ 606,235

# Support Services Fund – IT 5 Year Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
<b>Beginning Fund Balance</b>	\$ 1,132,532	\$ 867,231	\$ 867,231	\$ 1,683,066	\$ 1,934,723	\$ 671,658	\$ 44,287	\$ 139,735	\$ 266,340
<b>Revenue</b>									
Contributions	5,513,969	6,540,060	6,540,060	6,540,060	6,713,025	6,914,416	7,121,848	7,335,504	7,555,569
Other Revenue	260,706	108,000	108,000	193,756	44,100	43,218	42,354	41,507	40,676
<b>Total Revenue</b>	<b>5,774,675</b>	<b>6,648,060</b>	<b>6,648,060</b>	<b>6,733,816</b>	<b>6,757,125</b>	<b>6,957,634</b>	<b>7,164,202</b>	<b>7,377,010</b>	<b>7,596,245</b>
<b>Expenditures</b>									
Personnel	1,843,874	2,108,375	2,108,375	1,999,452	2,114,707	2,189,798	2,267,723	2,348,598	2,432,542
Base Expenses	3,380,267	4,533,557	4,533,557	4,482,707	5,299,248	5,395,206	4,801,031	4,901,806	5,005,098
One-Time Supplementals					606,235				
<b>Total Expenditures</b>	<b>5,224,141</b>	<b>6,641,932</b>	<b>6,641,932</b>	<b>6,482,159</b>	<b>8,020,190</b>	<b>7,585,004</b>	<b>7,068,755</b>	<b>7,250,405</b>	<b>7,437,640</b>
Change in Fund Balance	\$ 550,534	\$ 6,128	\$ 6,128	\$ 251,657	\$ (1,263,065)	\$ (627,370)	\$ 95,447	\$ 126,605	\$ 158,606
<b>Ending Fund Balance</b>	<b>\$ 1,683,066</b>	<b>\$ 873,359</b>	<b>\$ 873,359</b>	<b>\$ 1,934,723</b>	<b>\$ 671,658</b>	<b>\$ 44,287</b>	<b>\$ 139,735</b>	<b>\$ 266,340</b>	<b>\$ 424,945</b>
<b>FB % of Expenditure</b>	<b>32.22%</b>	<b>13.15%</b>	<b>13.15%</b>	<b>29.85%</b>	<b>8.37%</b>	<b>0.58%</b>	<b>1.98%</b>	<b>3.67%</b>	<b>5.71%</b>

# Hotel Motel Fund

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# Hotel Motel Fund

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- Total Hotel Motel Fund Supplemental Requests \$75,000
  - One Time Cost: \$75,000
  - On-Going Cost: \$0
  - 1 Hotel Motel Fund Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Hotel Motel Fund Supplemental Recommended \$75,000
  - One Time Cost: \$75,000
  - On-Going Cost: \$0
  - 1 Hotel Motel Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

Hotel Motel Fund

DISCRETIONARY

DEPARTMENT	Function	REQUEST SUMMARY	FTE	DISCRETIONARY  ONE TIME	DISCRETIONARY  ONGOING	Revenue/Offset	FY25-26  BUDGET
Tourism Development	Community Development	Expanded Fourth of July event		75,000			75,000
TOTAL				\$ 75,000		\$ -	\$ 75,000

# Hotel/Motel Fund

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Revenues are from a 7% hotel/motel tax imposed on the rental of hotel/motel rooms located within the city – Funds are restricted to promoting tourism, conventions, and related activities within the city

- Estimated FY25 ending fund balance: \$543,866
  - Proposed FY26 Revenues: \$553,450
  - Proposed FY26 Expenditures: \$619,483
  - Proposed FY26 One-Time Supplemental: \$75,000
- Estimated FY26 ending fund balance: \$466,173

# City Council Direction

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- Supplementals were presented to the Finance Committee on June 18, 2025
  - Finance Committee recommended approval as presented
  - In addition the Finance Committee recommended the following items for the Golf Fund: drainage basin repairs, irrigation expansion.
- Supplemental Requests
  - As proposed
  - With modifications
- Determination of supplementals will be critical to the finalization of the recommended budget
  - Determination of rankings must be made before the budget is filed
  - The proposed budget is scheduled to be filed August 4, 2025



QUESTIONS/COMMENTS?