

FY26-FY31 Revenue & Expenditures Forecast

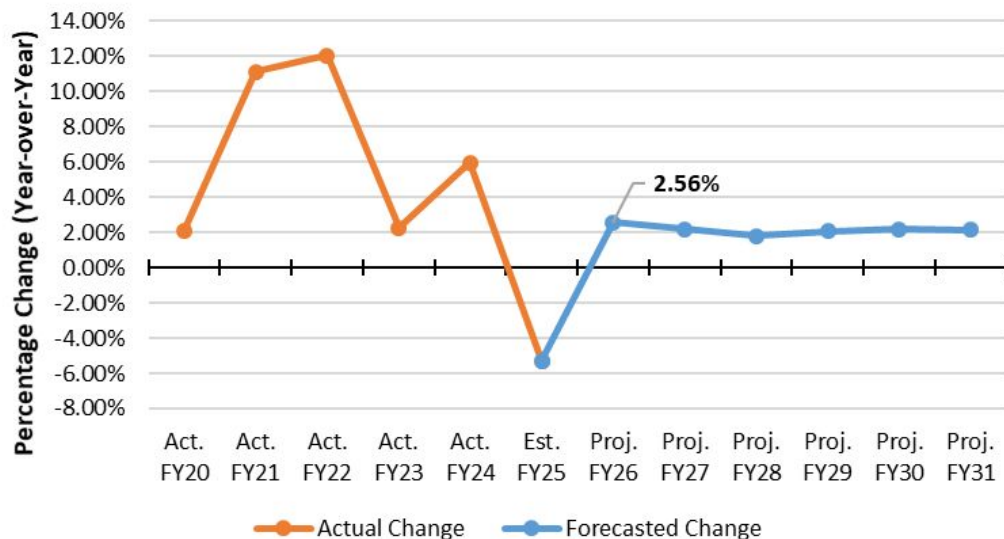
Monday April 21st, 2025

Sales and Use Tax Share by Fund

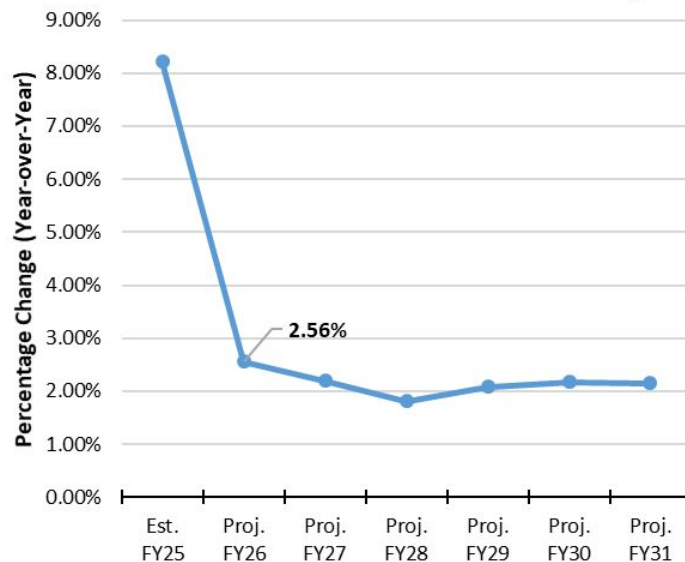
	Sales Tax Rate	% Breakdown
General Purpose Sales Tax	1%	
General Fund	98% of 1%	0.490
Public Improvement Fund	2% of 1%	0.010
Capital Improvement Sales Tax	1/4%	0.125
Park Sales Tax	1/4%	0.125
Transportation Sales Tax	1/2%	0.250
Total Sale Tax	2%	1.000

Year to Date Tax Growth Assumptions

Sales Tax Year-to-Date Percent Changes



Use Tax Year-to-Date Percent Changes





General Funds

General Fund Revenue Projections

Revenue	<u>FY 2024</u>	<u>FY 2025</u> Estimated	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
General Property Taxes	10,813,405	11,018,088	11,128,269	11,239,551	11,351,947	11,465,466	11,580,121	11,695,922
Sales Tax	31,863,094	30,174,886	30,947,363	31,625,110	32,197,525	32,867,233	33,580,452	34,302,432
Use Tax	5,175,681	5,844,366	5,993,982	6,125,250	6,236,117	6,365,828	6,503,967	6,643,802
Other Local Taxes	14,352,131	14,096,864	14,190,031	14,284,679	14,379,958	14,475,872	14,572,426	14,669,624
Payments in Lieu of Taxes	17,829,515	18,198,287	18,380,270	18,564,073	18,749,714	18,937,211	19,126,583	19,317,849
Licenses and Permits	2,363,502	2,530,548	2,555,772	2,581,330	2,607,143	2,633,214	2,659,546	2,686,142
Fines	316,951	314,236	315,430	318,584	321,770	324,988	328,238	331,520
Fees and Service Charges	3,031,461	3,208,633	3,240,720	3,273,127	3,305,858	3,338,917	3,372,306	3,406,029
Intragovernmental Revenue	13,364,026	14,746,041	14,893,501	15,191,371	15,495,198	15,805,102	16,121,204	16,443,629
Revenue from Other Govt. Units (Grants)	9,432,602	10,392,953	9,298,202	9,344,693	9,391,416	9,438,373	9,485,565	9,532,993
Investment Revenue	3,938,157	3,938,157	2,330,236	2,330,236	2,330,236	2,330,236	2,330,236	2,330,236
Miscellaneous	1,554,605	813,336	821,469	829,684	837,981	846,360	854,824	863,372
Contribution	82,500	27,500	-	-	-	-	-	-
Transfers In from Other City Funds	9,702,150	12,104,208	12,230,335	12,352,638	12,476,164	12,600,926	12,726,935	12,854,205
Total Revenue:	123,819,778	127,408,102	126,325,579	128,060,326	129,681,027	131,429,728	133,242,404	135,077,754

General Fund Expense Projections

Expenditures	<u>FY 2024</u>	<u>FY 2025</u> Estimated	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Employee Wages	53,006,013	55,246,888	57,046,888	58,187,825	59,351,582	60,538,614	61,749,386	62,984,374
Employee Benefits	28,440,285	31,202,376	32,103,298	32,745,364	33,400,271	34,068,276	34,749,642	35,444,635
Construction Materials	1,416,030	2,156,693	1,460,640	1,489,853	1,519,650	1,550,043	1,581,044	1,612,665
Operating Supplies	2,067,186	2,505,256	2,247,698	2,292,652	2,338,505	2,385,275	2,432,981	2,481,640
Maintenance and Equipment	2,197,525	2,212,694	1,823,852	1,860,329	1,897,535	1,935,486	1,974,196	2,013,680
Training and Travel	908,035	890,000	907,800	925,956	944,475	963,365	982,632	1,002,285
Intragovernmental Charges	7,934,892	9,688,607	8,406,110	8,574,232	8,745,717	8,920,631	9,099,044	9,281,025
Utilities	1,727,719	1,738,686	1,773,459	1,808,929	1,845,107	1,882,009	1,919,649	1,958,042
Services and Misc. Charges	3,429,252	3,956,716	3,833,810	3,910,487	3,988,696	4,068,470	4,149,840	4,232,836
Misc. Contractual	11,861,775	11,473,662	9,984,303	10,183,989	10,387,668	10,595,422	10,807,330	11,023,477
Transfers Out to Other City Funds	14,408,451	7,736,239	10,242,299	10,447,145	10,656,088	9,869,210	10,066,594	10,267,926
Capital Outlay	262,071	748,515	85,170	86,873	88,611	90,383	92,191	94,035
Total Expenditures:	127,659,234	129,556,330	129,915,327	132,513,633	135,163,906	136,867,184	139,604,528	142,396,618
Excess (Deficiency) of Revenue over Expenditures	(3,839,456)	(2,148,228)	(3,589,748)	(4,453,308)	(5,482,879)	(5,437,457)	(6,362,124)	(7,318,864)

General Fund Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	39,836,106	37,687,879	34,852,036	31,169,143	25,686,264	20,248,807	13,886,683
Revenue	127,408,102	126,325,579	128,060,326	129,681,027	131,429,728	133,242,404	135,077,754
Additonal Revenue	-	753,905	770,416	-	-	-	-
Total Revenue	127,408,102	127,079,484	128,830,741	129,681,027	131,429,728	133,242,404	135,077,754
Total Expenditure	(129,556,330)	(129,915,327)	(132,513,633)	(135,163,906)	(136,867,184)	(139,604,528)	(142,396,618)
Ending Available Cash	37,687,879	34,852,036	31,169,143	25,686,264	20,248,807	13,886,683	6,567,819
Total Expenses	129,556,330	129,915,327	132,513,633	135,163,906	136,867,184	139,604,528	142,396,618
Cash Reserve Target (20% of total current year expenses)	25,911,266	25,983,065	26,502,727	27,032,781	27,373,437	27,920,906	28,479,324
Cash above/below Target	11,776,613	8,868,970	4,666,417	(1,346,517)	(7,124,629)	(14,034,222)	(21,911,505)



Special Revenue Funds

Capital Improvement Sales Tax Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	8,742,148	9,483,000	8,131,909	8,155,644	8,632,018	9,142,326	9,769,817
Total Revenue	9,393,707	9,627,909	9,834,291	10,008,597	10,212,531	10,429,714	10,649,565
Total Expenditure	(8,652,856)	(10,979,000)	(9,810,556)	(9,532,223)	(9,702,223)	(9,802,223)	(9,685,556)
Ending Available Cash	9,483,000	8,131,909	8,155,644	8,632,018	9,142,326	9,769,817	10,733,826

Parks & Recreation Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	911,757	1,138,018	1,873,541	2,522,569	3,064,177	3,628,185	4,096,113
Total Operating Revenue	15,076,409	15,800,756	16,013,166	16,210,629	16,424,010	16,645,129	16,868,707
Total Expenditure	(14,586,248)	(14,945,234)	(15,244,138)	(15,549,021)	(15,860,001)	(16,177,201)	(16,500,745)
Capital Outlay	(143,900)	-	-	-	-	-	-
Debt Service	(120,000)	(120,000)	(120,000)	(120,000)	-	-	-
Ending Available Cash	1,138,018	1,873,541	2,522,569	3,064,177	3,628,185	4,096,113	4,464,075
Total Operating Expenses	14,586,248	14,945,234	15,244,138	15,549,021	15,860,001	16,177,201	16,500,745
Cash Reserve Target (20% of total current year expenses)	2,917,250	2,989,047	3,048,828	3,109,804	3,172,000	3,235,440	3,300,149
Cash above/below Target	(1,779,231)	(1,115,505)	(526,259)	(45,627)	456,185	860,673	1,163,926
Beginning Available Cash for CIP	864,735	1,753,171	3,179,222	4,649,063	6,145,469	7,682,042	9,264,171
Revenue for CIP	4,594,292	4,711,906	4,815,097	4,902,250	5,004,217	5,112,809	5,222,734
Transfer out to Capital Projects	(3,390,000)	(2,970,000)	(3,029,400)	(3,089,988)	(3,151,788)	(3,214,824)	(3,279,120)
Debt Service	(315,856)	(315,856)	(315,856)	(315,856)	(315,856)	(315,856)	(315,856)
Ending Available Cash	1,753,171	3,179,222	4,649,063	6,145,469	7,682,042	9,264,171	10,891,929

Transportation Sales Tax Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	24,436,092	25,584,494	27,874,394	29,499,192	31,971,514	34,107,074	35,528,327
Total Revenue	19,018,121	19,485,372	19,898,135	20,246,748	20,654,615	21,088,981	21,528,683
Total Expenditure	(17,869,719)	(17,195,473)	(18,273,337)	(17,774,426)	(18,519,055)	(19,667,729)	(22,606,918)
Ending Available Cash	25,584,494	27,874,394	29,499,192	31,971,514	34,107,074	35,528,327	34,450,092

Public Improvement Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	650,754	890,762	1,130,135	1,364,744	2,378,762	3,403,952	4,441,178
Total Revenue	1,663,040	936,959	946,147	1,739,787	1,765,475	1,792,316	1,819,466
Total Expenditure	(1,423,031)	(697,587)	(711,538)	(725,769)	(740,285)	(755,090)	(770,192)
Ending Available Cash	890,762	1,130,135	1,364,744	2,378,762	3,403,952	4,441,178	5,490,452

Convention & Tourism Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	2,134,601	2,876,714	3,560,438	4,211,334	4,828,319	5,410,286	5,956,100
Total Revenue	4,410,007	4,451,103	4,493,622	4,536,566	4,579,940	4,623,747	4,667,992
Total Expenditure	(3,667,894)	(3,767,379)	(3,842,727)	(3,919,581)	(3,997,973)	(4,077,932)	(4,159,491)
Ending Available Cash	2,876,714	3,560,438	4,211,334	4,828,319	5,410,286	5,956,100	6,464,601
Total Expenses	3,667,894	3,767,379	3,842,727	3,919,581	3,997,973	4,077,932	4,159,491
Cash Reserve Target (20% of total current year expenses)	733,579	753,476	768,545	783,916	799,595	815,586	831,898
Cash above/below Target	2,143,135	2,806,962	3,442,788	4,044,403	4,610,691	5,140,514	5,632,703



Enterprise Funds

Railroad Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	200,273	303,593	189,837	138,068	148,089	155,501	165,218
Total Revenue	565,265	360,710	434,185	507,695	517,040	531,537	543,288
Total Expenditure	(561,945)	(574,466)	(585,955)	(597,674)	(609,628)	(621,820)	(634,257)
Next Year CIP	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Ending Available Cash	303,593	189,837	138,068	148,089	155,501	165,218	174,249
Total Expenses	561,945	574,466	585,955	597,674	609,628	621,820	634,257
Cash Reserve Target (20% of total current year expenses)	112,389	114,893	117,191	119,535	121,926	124,364	126,851
Cash above/below Target	191,204	74,944	20,877	28,554	33,576	40,854	47,398

Transload Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	430,876	514,392	497,508	477,372	453,893	426,977	396,525
Total Revenue	277,799	282,932	285,678	288,451	291,251	294,080	296,937
Total Expenditure	(194,282)	(299,817)	(305,813)	(311,929)	(318,168)	(324,531)	(331,022)
Ending Available Cash	514,392	497,508	477,372	453,893	426,977	396,525	362,440
Total Expenses	194,282	299,817	305,813	311,929	318,168	324,531	331,022
Cash Reserve Target (20% of total current year expenses)	38,856	59,963	61,163	62,386	63,634	64,906	66,204
Cash above/below Target	475,536	437,544	416,210	391,507	363,343	331,619	296,236

Electric Cash Reserve Projection Baseline

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	41,758,447	48,243,539	52,480,013	51,185,837	48,930,164	42,749,018	36,926,324
Total Revenue	169,144,098	168,467,119	169,313,463	170,164,158	171,019,226	171,878,691	172,742,576
Total Expenditure	(145,366,135)	(143,442,615)	(146,311,467)	(149,237,696)	(152,222,450)	(155,266,899)	(158,372,237)
Capital Outlay	(2,653,448)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)
Next Year CIP	(4,752,228)	(5,400,000)	(8,900,000)	(8,400,000)	(10,200,000)	(8,300,000)	(8,240,000)
Debt Service	(9,887,196)	(9,888,029)	(9,896,173)	(9,282,134)	(9,277,922)	(8,634,486)	(8,462,227)
Ending Available Cash	48,243,539	52,480,013	51,185,837	48,930,164	42,749,018	36,926,324	29,094,436
Total Expenses	157,906,778	158,830,644	161,707,640	164,019,831	167,000,372	169,401,385	172,334,464
Cash Reserve Target (20% of total current year expenses)	36,333,584	37,166,129	41,241,528	41,203,966	43,600,074	42,180,277	42,706,893
Cash above/below Target	11,909,955	15,313,885	9,944,309	7,726,198	(851,056)	(5,253,953)	(13,612,457)
Debt Service Ratio	2.40	2.53	2.32	2.25	2.03	1.92	1.70

Public Transportation Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	4,128,717	4,549,448	4,474,862	4,339,367	4,140,864	3,877,191	3,546,130
Total Revenue	7,671,908	7,238,269	7,344,454	7,452,401	7,562,142	7,673,708	7,787,133
Total Expenditure	(7,251,177)	(7,312,855)	(7,479,949)	(7,650,905)	(7,825,814)	(8,004,769)	(8,187,864)
Ending Available Cash	4,549,448	4,474,862	4,339,367	4,140,864	3,877,191	3,546,130	3,145,399
Total Expenses	7,251,177	7,312,855	7,479,949	7,650,905	7,825,814	8,004,769	8,187,864
Cash Reserve Target (20% of total current year expenses)	1,450,235	1,462,571	1,495,990	1,530,181	1,565,163	1,600,954	1,637,573
Cash above/below Target	3,099,213	3,012,291	2,843,378	2,610,683	2,312,028	1,945,176	1,507,826

Airport Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
Beginning Available Cash	1,879,748	1,989,131	2,050,156	2,123,171	2,169,778	2,184,955	2,170,299
Total Revenue	5,939,921	5,607,009	5,717,396	5,785,760	5,860,472	5,933,145	6,006,616
Total Expenditure	(5,088,940)	(4,239,491)	(4,328,788)	(4,419,983)	(4,513,117)	(4,608,233)	(4,705,372)
Debt Service	(741,598)	(1,306,493)	(1,315,593)	(1,319,170)	(1,332,178)	(1,339,568)	(1,346,388)
Ending Available Cash	1,989,131	2,050,156	2,123,171	2,169,778	2,184,955	2,170,299	2,125,155
Total Expenses	5,830,538	5,545,984	5,644,381	5,739,153	5,845,295	5,947,801	6,051,760
Cash Reserve Target (20% of total current year expenses)	1,166,108	1,109,197	1,128,876	1,147,831	1,169,059	1,189,560	1,210,352
Cash above/below Target	823,024	940,959	994,295	1,021,948	1,015,896	980,739	914,803

Sanitary Sewer Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	22,537,800	21,585,011	17,784,060	17,358,895	15,532,793	13,500,670	8,853,278
Total Revenue	27,486,703	27,807,212	27,939,036	28,071,524	28,204,681	28,338,510	28,473,014
Total Expenditure	(13,914,605)	(14,075,786)	(14,386,580)	(14,704,321)	(15,029,167)	(15,361,280)	(15,700,822)
Capital Outlay	(1,054,030)	(4,500,000)	(1,300,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Next Year CIP	(6,150,000)	(5,700,000)	(5,200,000)	(6,500,000)	(6,500,000)	(8,900,000)	(5,984,167)
Debt Service	(7,320,858)	(7,332,376)	(7,477,621)	(7,493,305)	(7,507,637)	(7,524,622)	(7,535,502)
Ending Available Cash	21,585,011	17,784,060	17,358,895	15,532,793	13,500,670	8,853,278	6,905,802
Total Expenses	22,289,493	25,908,162	23,164,201	23,397,626	23,736,804	24,085,902	24,436,324
Cash Reserve Target (20% of total current year expenses)	4,457,899	5,181,632	4,632,840	4,679,525	4,747,361	4,817,180	4,887,265
Cash above/below Target	17,127,112	12,602,428	12,726,055	10,853,268	8,753,309	4,036,098	2,018,537
Debt Service Ratio	1.85	1.87	1.81	1.78	1.75	1.72	1.69

Parking Utility Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
Beginning Available Cash	481,842	104,574	430,385	444,494	745,202	1,037,689	1,317,283
Total Revenue	4,142,147	4,207,720	4,248,458	4,289,603	4,331,160	4,373,132	4,415,524
Total Expenditure	(2,407,524)	(2,424,094)	(2,477,284)	(2,531,655)	(2,587,234)	(2,644,048)	(2,702,126)
Next Year CIP	(650,000)	-	(300,000)	-	-	-	-
Debt Service	(1,461,890)	(1,457,815)	(1,457,065)	(1,457,240)	(1,451,440)	(1,449,490)	(1,443,595)
Ending Available Cash	104,574	430,385	444,494	745,202	1,037,689	1,317,283	1,587,087
Total Expenses	3,869,414	3,881,909	3,934,349	3,988,895	4,038,674	4,093,538	4,145,721
Cash Reserve Target (20% of total current year expenses)	773,883	776,382	786,870	797,779	807,735	818,708	829,144
Cash above/below Target	(669,309)	(345,997)	(342,376)	(52,576)	229,954	498,575	757,943

Solid Waste Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
Beginning Available Cash	20,572,584	19,640,332	17,744,220	14,155,098	13,968,130	11,519,499	9,000,221
Total Revenue	28,647,996	29,013,419	29,291,384	29,572,128	29,855,680	30,142,067	30,431,318
Total Expenditure	(22,879,579)	(23,637,112)	(24,157,287)	(24,689,052)	(25,232,667)	(25,788,400)	(26,356,525)
Capital Outlay	(2,986,842)	(3,300,000)	(4,600,000)	(3,100,000)	(4,600,000)	(4,400,000)	(4,400,000)
Next Year CIP	(3,000,000)	(3,500,000)	(3,750,000)	(1,600,000)	(2,100,000)	(2,100,000)	(2,100,000)
Debt Service	(713,828)	(472,419)	(373,219)	(370,044)	(371,644)	(372,944)	(369,019)
Ending Available Cash	19,640,332	17,744,220	14,155,098	13,968,130	11,519,499	9,000,221	6,205,995
Total Expenses	26,580,249	27,409,531	29,130,506	28,159,096	30,204,311	30,561,344	31,125,544
Cash Reserve Target (20% of total current year expenses)	5,316,050	5,481,906	5,826,101	5,631,819	6,040,862	6,112,269	6,225,109
Cash above/below Target	14,324,282	12,262,314	8,328,996	8,336,311	5,478,637	2,887,952	(19,114)

Storm Water Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected	<u>FY 2029</u> Projected	<u>FY 2030</u> Projected	<u>FY 2031</u> Projected
Beginning Available Cash	2,708,088	2,483,279	1,992,313	2,863,042	2,469,476	2,715,585	2,950,299
Total Revenue	4,099,613	4,216,378	4,255,346	4,294,704	4,334,455	4,374,603	4,415,153
Total Expenditure	(1,724,423)	(1,742,344)	(1,789,617)	(1,838,270)	(1,888,346)	(1,939,889)	(1,992,946)
Capital Outlay	-	(265,000)	(195,000)	(450,000)	(200,000)	(200,000)	(200,000)
Next Year CIP	(2,600,000)	(2,700,000)	(1,400,000)	(2,400,000)	(2,000,000)	(2,000,000)	(2,000,000)
Ending Available Cash	2,483,279	1,992,313	2,863,042	2,469,476	2,715,585	2,950,299	3,172,506
Total Expenses	1,724,423	2,007,344	1,984,617	2,288,270	2,088,346	2,139,889	2,192,946
Cash Reserve Target (20% of total current year expenses)	344,885	401,469	396,923	457,654	417,669	427,978	438,589
Cash above/below Target	2,138,394	1,590,844	2,466,119	2,011,822	2,297,916	2,522,321	2,733,917



Internal Service Funds

Employee Benefit Cash Reserve Projection

Projected Cash Reserve	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Available Cash	18,328,972	20,607,453	21,014,340	21,028,218	20,633,564	19,814,355	18,554,052
Total Revenue	20,249,184	20,441,752	20,639,586	20,839,399	21,041,210	21,245,039	21,450,907
Total Expenditure	(17,970,704)	(20,034,865)	(20,625,709)	(21,234,053)	(21,860,419)	(22,505,342)	(23,169,372)
Ending Available Cash	20,607,453	21,014,340	21,028,218	20,633,564	19,814,355	18,554,052	16,835,586
Total Expenses	17,970,704	20,034,865	20,625,709	21,234,053	21,860,419	22,505,342	23,169,372
Cash Reserve Target (75% of total current year expenses)	13,478,028	15,026,149	15,469,282	15,925,540	16,395,314	16,879,006	17,377,029
Cash above/below Target	7,129,426	5,988,191	5,558,936	4,708,024	3,419,040	1,675,046	(541,443)

Self Insurance Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
Beginning Available Cash	20,760,953	19,216,380	17,565,814	15,819,639	13,975,290	12,030,138	9,981,498
Total Revenue	6,023,167	6,060,566	6,121,171	6,182,383	6,244,207	6,306,649	6,369,715
Total Expenditure	(7,567,739)	(7,711,132)	(7,867,345)	(8,026,733)	(8,189,358)	(8,355,289)	(8,524,592)
Ending Available Cash	19,216,380	17,565,814	15,819,639	13,975,290	12,030,138	9,981,498	7,826,622
Total Expenses	7,567,739	7,711,132	7,867,345	8,026,733	8,189,358	8,355,289	8,524,592
Cash Reserve Target (75% of total current year expenses)	5,675,804	5,783,349	5,900,509	6,020,049	6,142,019	6,266,467	6,393,444
Cash above/below Target	13,540,576	11,782,464	9,919,130	7,955,240	5,888,120	3,715,032	1,433,178

Fleet Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
Beginning Available Cash	(1,259,275)	478,455	1,821,423	2,716,119	3,531,134	4,263,700	4,910,979
Total Revenue	8,995,262	8,693,467	8,405,247	8,489,143	8,573,879	8,659,463	8,745,902
Total Expenditure	(7,257,532)	(7,350,499)	(7,510,550)	(7,674,129)	(7,841,313)	(8,012,184)	(8,186,823)
Ending Available Cash	478,455	1,821,423	2,716,119	3,531,134	4,263,700	4,910,979	5,470,058

Information Technology Cash Reserve Projection

Projected Cash Reserve	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
Beginning Available Cash	1,965,277	1,684,448	1,383,235	1,049,447	681,775	278,867	(160,675)
Total Revenue	11,111,688	11,312,195	11,538,088	11,768,495	12,003,506	12,243,215	12,487,714
Total Expenditure	(11,392,518)	(11,613,408)	(11,871,875)	(12,136,166)	(12,406,415)	(12,682,757)	(12,965,331)
Ending Available Cash	1,684,448	1,383,235	1,049,447	681,775	278,867	(160,675)	(638,293)



Questions?

