Finance Commission Agenda

Tuesday, July 14, 2026
6:30 PM
City Council Chambers

In accordance with [Minnesota Statutes §13D.02] and City policy, Council and Commission members may attend meetings remotely up to three times per calendar year.

(Times listed are approximate – please note that items may be earlier or later than listed on the agenda)

1. **Roll Call - Bergquist, Dahir, Davy, Kanzenbach, Vervoort, Jeffers, Kaney, Randolph**
2. **Approval of Agenda**
3. **Receive Public Comment**
4. **Approval of Meeting Minutes**
   a. Approve minutes
5. **Business Items**
   a. 2027-2046 Capital Improvement Plan Review #1
   b. Maintenance and Operations Center Update/Discussion
   c. Finance Tracking Document
   d. 2026 Meeting Topics & Calendar
6. **Commission Direction on Member Initiated Agenda Items**
7. **Other Business**
8. **Adjourn**

Finance Commission
Meeting Minutes
DRAFT – June 9, 2026 - DRAFT

Roll Call/Announcements

The Finance Commission (FC) meeting was called to order at 6:30 p.m. Chair Kanzenbach requested staff call the roll.

Commissioners Present: Sadiq Dahir, Martin Jeffers, Matthew Kaney, Raye Kanzenbach, and Kyle Randolph

Youth Commissioners Present: None

Commissioners Absent: Anna Vervoort, Kevin Davy, and Aldo Bergquist

Staff Present: Finance Director Sam Magureanu

Approval of Agenda

The agenda was approved by general consensus.

Receive Public Comments

There being no one present wishing to speak to the Commission on an item not on the agenda, the Chair moved to the next agenda item.

Approval of Meeting Minutes

Commissioner Jeffers moved, seconded by Commissioner Randolph, to approve the May 12, 2026, meeting minutes as presented. The motion carried unanimously.

Finalize Discussion Items for Joint City Council – Finance Commission Meeting

Chair Kanzenbach discussed the upcoming annual joint meeting with the City Council, scheduled for the following Monday, where the Finance Commission will present its annual update. He explained that presentation materials had been prepared but still needed review, and that it was also necessary to determine which commissioners would cover specific topics during the presentation.

Chair Kanzenbach noted that attendance was encouraged but not mandatory, mentioning that four commissioners attended the previous year's meeting. He emphasized that the session is intended to be conversational rather than highly formal, providing commissioners, especially newer members, with an opportunity to introduce themselves, share perspectives, and engage in dialogue with councilmembers. In addition to the prepared remarks, commissioners were encouraged to offer any personal observations or ideas they felt would benefit the City Council.

Chair Kanzenbach identified three primary components for the presentation:

- A review of the Finance Commission's accomplishments over the past 12 months.
- Comments and observations developed by staff and commissioners, including both detailed and summarized bullet points.
- The Commission's proposed work plan and priorities moving forward.

Chair Kanzenbach commended Mr. Magureanu for thoroughly reviewing the previous year's meeting minutes and incorporating the significant accomplishments into the draft presentation materials. He then asked commissioners to review the list of activities and identify whether any important discussions or accomplishments had been omitted from the summary.

Commissioner Dahir commented that the draft summary of the Finance Commission's activities over the past year was comprehensive, noting that nothing significant appeared to be missing from the list.

Commissioner Dahir also encouraged newer members to participate actively in discussions, even if they believed their questions were basic or obvious. He observed that asking simple questions often leads to valuable conversations and new insights, emphasizing that this approach has proven beneficial during the past several years of service on the Commission.

Chair Kanzenbach thanked Mr. Magureanu for preparing the draft comments and observations, noting that the material was well organized and very helpful. He added that they had also contributed to developing the content and explained that the commission now had several pages of observations and discussion points to consider for the upcoming joint meeting with the City Council.

Chair Kanzenbach then asked commissioners whether they had reviewed the comments and observations and invited feedback on the draft materials before finalizing the presentation.

Commissioner Dahir asked for clarification regarding one of the bullet points about the city golf course not being profitable. He questioned whether the commission was expected to provide recommendations on improving profitability or whether the topic was intended for discussion.

Mr. Magureanu explained that the packet contained a combination of questions submitted by commissioners and his own responses or analyses to provide context. He clarified that the reference to the city golf course not being profitable was originally posed as a question, and he had included supporting analysis of that fund to help inform the discussion. He added that not every item in the packet included a formal response, as some topics were intended simply as discussion points rather than specific questions requiring analysis.

Chair Kanzenbach commented that he appreciated Mr. Magureanu's analysis regarding the city golf course and did not believe its lack of profitability represented a significant concern. He noted that the city's auditor had previously explained that this situation was common and that the golf course, like many other parks and recreation operations, was not expected to be entirely self-supporting. He questioned whether the topic needed to be raised during the joint meeting with the City Council, observing that there was nothing particularly unusual about its financial performance.

Mr. Magureanu responded that commissioners should feel free to discuss any topics they considered important. Still, he encouraged the group to be selective and mindful of the limited time available during the joint meeting. He suggested identifying specific discussion topics and determining which commissioners would lead each conversation. He added that he could include those planned discussion items in the council packet to give councilmembers advance notice of subjects the commission intended to address, such as the city golf course.

When asked about the anticipated length of the presentation, Mr. Magureanu indicated there was no formal time limit. Still, he noted that the June 15 agenda was already full and would include presentations from outside participants. He shared that the City Manager had requested feedback on scheduling the finance commission's presentation around 7:30 p.m. to accommodate other agenda items and asked commissioners whether that timing would work for them. He explained that commissioners could attend the meeting from the 6:00 p.m. start or arrive closer to their scheduled presentation time.

Chair Kanzenbach responded that a presentation lasting approximately 20 to 30 minutes would likely be appropriate for the joint meeting.

Several commissioners indicated that a 7:30 p.m. presentation time for the joint meeting with the City Council would work well for them and expressed interest in attending.

Mr. Magureanu acknowledged that although the meeting begins at 6:00 p.m., attendance at this particular presentation is not mandatory for all commissioners.

Chair Kanzenbach then shifted the discussion to police service contracts, noting that the city also maintains an agreement with Rosedale Mall. He observed that this arrangement was separate from the questions raised regarding police contracts with Target and Walmart and suggested that the distinction should be kept in mind as the commission considers whether to discuss the topic further.

Mr. Magureanu explained that the police contract figures appeared unusual in the financial statements because new agreements implemented during 2025 caused both expenses and contract revenues to increase simultaneously. He noted that the additional revenue largely offset the increased costs, making the changes appear more significant than they actually were. He added that the contracts were established before his arrival and that there was not yet sufficient historical data to evaluate their long-term financial performance fully.

Mr. Magureanu further explained that the primary objective of the contracts is to recover the cost of officers assigned to those locations, who are compensated at overtime rates. He noted that the city maintains a separate fund to track the related revenues and expenses and aims to break even rather than generate a profit. He emphasized that the purpose of the program is to enhance community safety without placing unnecessary financial burdens on participating businesses, with contract rates set to cover costs rather than produce excess revenue.

Chair Kanzenbach then returned to the discussion of the city golf course and questioned whether it was worthwhile to include the topic in the presentation to the City Council. He expressed his view that there was little to discuss, noting that although the commission had reviewed the matter, there appeared to be no significant issues or recommendations to present.

Commissioner Jeffers agreed, noting that the discussion about the golf course had primarily served as a learning opportunity for the commission and did not warrant further attention during the joint meeting.

Commissioner Dahir also agreed that further discussion of the golf course was unnecessary and shifted the conversation to the police service contracts. He asked about the status of the Rosedale contract, noting that it had been in place since early 2025 and expressing interest in how it was performing financially relative to the newer agreements.

Mr. Magureanu explained that, among the city's police service contracts, only the agreement with the school districts had been established for a longer period and had been renewed. He noted that the other contracts, including the one with Rosedale Center, were all new in 2025. He also clarified that the Rosedale arrangements involve multiple entities, including individual stores within the shopping center.

Commissioner Kaney acknowledged the explanation and thanked him for the clarification. He then shared broader observations about the city's financial structure, stating that the underlying goal is to ensure that revenues appropriately match expenses while maintaining required financial targets identified through the audit process. He observed that the city is working to establish a sustainable, long-term balance among its various revenue sources, including property taxes from commercial and residential properties, parks and recreation fees, licensing revenues, police service contracts, and the recently adopted sales tax. He suggested that an important policy question for the future is determining which groups should bear the costs of city services and whether existing revenue sources will be sufficient to maintain desired fund balance targets without relying on transfers between funds. He indicated that this broader issue might be worth communicating to the City Council rather than focusing on specific programs or contracts.

Chair Kanzenbach responded that the balance between residential and commercial property taxes is largely determined by county assessed valuations rather than by decisions of the finance commission or the city. He observed that the applicable tax rate is established through the budgeting process and that the resulting tax distribution is primarily a matter of reporting assessed values rather than choosing how much each property class contributes.

Commissioner Kaney agreed but noted that the city's budgeted expenditure ultimately influences the amount of revenue that must be raised. He explained that reducing expenses in certain areas could potentially lessen the overall tax burden, creating an ongoing balance between spending decisions and the revenues needed to support city services. He suggested that this relationship represents an inherent policy challenge for elected officials as they make budget and taxation decisions.

Mr. Magureanu commented that he believed Commissioner Kaney was referring to the commission's earlier discussions about maintaining adequate general fund reserves. He noted that the city made a significant transfer to the general fund this year to keep reserves aligned with the Office of the State Auditor's recommended 35 percent target. He emphasized the importance of monitoring revenue sources to ensure the city continues to meet those benchmarks. He suggested that maintaining healthy reserve levels could be an appropriate topic to discuss with the City Council during the budget process.

Commissioner Jeffers agreed, explaining that while the city has the authority to increase the property tax levy, it is generally preferable to limit levy increases and focus on controlling expenditures. He observed that the levy effectively serves as the amount needed to balance the budget, making careful expense management a key factor in maintaining fiscal stability.

Commissioner Kaney added that public-sector budgeting presents unique challenges because employee compensation, inflation, and other increases in operating costs must be accommodated within the city's financial plan. He noted that, unlike many private sector organizations, profit incentives do not drive government entities. Yet, any increases in personnel or operating costs ultimately become obligations funded by the community through the city's budget and revenue sources.

Mr. Magureanu explained that personnel costs are among the city's largest expenditures and described how employee compensation is managed through the budget process. He noted that the city typically evaluates cost-of-living adjustments by comparing compensation with neighboring communities, reviewing inflation trends, and considering other relevant market data. Historically, the city has applied approximately a 3 percent cost-of-living adjustment to its pay scales. He also explained that many employees are represented by unions, requiring negotiated agreements for departments such as police, fire, public works, and parks, while many administrative employees are not unionized. In addition to cost-of-living adjustments, employees may receive step increases within established pay grades as they gain experience and demonstrate satisfactory performance.

Commissioner Jeffers observed that a substantial portion of the city's personnel expenditures is concentrated in public safety departments, particularly police and fire services. He noted that administrative staffing costs represent a comparatively smaller share of the budget. He remarked that recent increases in public safety staffing and compensation create additional financial considerations that the city must continue to address.

Commissioner Dahir added historical context to the discussion, explaining that in the years following the COVID-19 pandemic, the city has faced challenges related to shifts in its tax base. He observed that residential property taxes have increased in recent budget cycles. In contrast, commercial property tax revenues have been affected by declining property valuations and changes in workplace patterns, including increased remote work. He noted that these changes have created fiscal pressures that must be addressed through other revenue sources, including property taxes and new fees. He suggested that maintaining awareness of these broader trends would help the finance commission as it reviews funds and participates in future budget discussions.

Mr. Magureanu agreed that the topic could provide useful context for the City Council and asked the commissioners how they would like to present it during the joint meeting. He requested suggestions on identifying a lead speaker and developing an appropriate summary title for the meeting packet.

Chair Kanzenbach suggested that the commission review the remaining two pages of discussion topics before deciding how to organize the presentation for the joint meeting with the City Council. He recommended evaluating how the various issues fit together, then determining which subjects to emphasize and who should present them.

Commissioner Jeffers asked whether information about the police service contracts with businesses such as Target, Walmart, and Rosedale Center is publicly available. He wondered whether members of the public could easily determine which entities have agreements with the city for police services or whether they would need to contact staff directly to obtain that information.

Mr. Magureanu responded that city records are generally public information, but acknowledged that he was not aware of whether a list of participating businesses is published on the city's website. He explained that the finance department's primary role is processing overtime and related payments for officers assigned to those contracts rather than administering the agreements themselves. He offered to determine whether the information is publicly available.

Commissioner Jeffers clarified that his concern was not financial but rather one of public awareness and transparency. He noted that residents who see city police officers working at businesses such as Target or Walmart may not realize those assignments are performed under contractual agreements in which the businesses reimburse the city. He suggested that informing the public about these arrangements could be beneficial. He remarked that the issue might be appropriate to raise with the City Council, which could then decide whether additional public communication is warranted.

Mr. Magureanu acknowledged the comment and noted that the information might already be available, although he had not specifically researched it.

Chair Kanzenbach acknowledged the discussion regarding the visibility of police service contracts and appeared to conclude that the topic had been adequately explored for the time being before moving the meeting forward.

Commissioner Jeffers reiterated that his interest was centered on public transparency rather than the financial aspects of the contracts. He suggested that if the city continues to expand these agreements, it may be worthwhile to ensure that residents understand that officers assigned to locations such as retail stores are working under reimbursable contracts with private entities. He indicated that this could be an appropriate observation to share with the City Council for its consideration.

Commissioner Kaney observed that the discussion about police service contracts began with questions about increases in revenues and expenses and naturally expanded into a broader conversation about transparency. He suggested that understanding the reason behind those financial changes helps explain the corresponding figures in the city's reports and provides useful context for the public.

Mr. Magureanu agreed, noting that the topic is already addressed in the city's financial reporting. He explained that revenue generated through the police service contracts is discussed in the Management's Discussion and Analysis section of the Annual Comprehensive Financial Report, which explains changes in revenue and related financial activity.

Commissioner Jeffers clarified that his comments about the police service contracts were intended as a recommendation rather than a criticism.

The discussion then shifted to potential presentation topics for the upcoming joint meeting, including property tax revenues, the balance between residential and commercial tax sources, license center revenues, and transfers related to city recycling.

Chair Kanzenbach redirected the conversation to the license center, asking what specific points should be presented to the City Council regarding the facility and its future operations. He noted that the commission had previously agreed that the topic warranted discussion, but wanted to clarify the key message.

Mr. Magureanu explained that the license center continues to perform very strongly and remains an important contributor to the city's finances. He provided additional context on plans for a new facility, noting that the City Council had recently advanced the project by approving a property acquisition. He explained that beginning in 2028, debt service for the new facility is expected to be funded by redirecting existing debt levy capacity from obligations that will expire in 2027 rather than by increasing the property tax levy. He emphasized that the license center's financial performance has enabled transfers that help maintain the general fund reserve target without requiring additional levy increases, making it an important topic to highlight during the presentation.

Chair Kanzenbach indicated that he would prepare draft remarks on the license center and provide them to Mr. Magureanu for inclusion in the meeting materials.

Mr. Magureanu requested a summary of the planned discussion topics by the following afternoon so they could be identified in the City Council packet. He noted that detailed talking points were unnecessary, but brief subject headings, such as the license center and police service contracts, would help prepare councilmembers for the presentation.

The commission then discussed transfers related to city recycling and generally agreed that the topic had primarily served as an educational discussion for commissioners and did not require presentation to the City Council.

Chair Kanzenbach next reviewed his own list of shorter discussion points and expressed his desire to include a commendation of the finance department for its strong performance and effective work during the past year as part of the presentation.

The commissioners indicated support for recognizing the department's efforts.

Mr. Magureanu suggested that the commission emphasize the city's overall strong financial position while also acknowledging areas that require continued attention. He recommended highlighting that the city maintains relatively low long-term liabilities, including bonded debt, pension obligations, and other post-employment benefit liabilities, while noting that unrestricted fund balances are only adequate and should continue to be monitored. He also supported a discussion of the importance of maintaining the recommended 35 percent general fund reserve level and the need to rebuild depleted cash reserves.

Chair Kanzenbach agreed and emphasized that this message should be clearly communicated to the City Council. He observed that with expenses continuing to rise, simply adopting a balanced budget may not be sufficient to maintain healthy reserve levels. Instead, the city may need to generate operating surpluses to replenish cash balances and avoid falling below the 35 percent reserve target recommended by the auditor. He noted that although the council had previously heard this message from the auditor, he believed it remained an important point to reinforce.

Commissioner Jeffers observed that there is little opportunity to increase revenues during the remainder of 2026 because the fiscal year is already well underway. He noted that the city's focus should now shift toward planning for 2027 and monitoring financial conditions as the current year concludes.

Mr. Magureanu agreed and explained that the city closes its books on a calendar year ending December 31. He stated that staff will continue to closely monitor financial performance through quarterly reports to the City Council, with the second-quarter update scheduled for presentation in mid-July. He added that while balanced budgets are considered sound financial practice, the city can choose to budget conservatively on revenues or increase levy revenues in future years if necessary to strengthen fund balances, although such decisions would affect taxpayers.

Commissioner Jeffers remarked that because the current year's budget and levy have already been established, there is limited flexibility to make significant adjustments before year's end. He suggested that if the general fund reserve falls below the desired level again, the city may need to evaluate whether other available reserves can be transferred into the general fund. If no such reserves are available, he acknowledged that the city could end the year below the 35 percent target and then address rebuilding reserves through the 2027 budget process.

Mr. Magureanu agreed with that assessment.

Chair Kanzenbach observed that with the next budget cycle approaching, the commission's discussions are increasingly focused on planning for 2027 rather than making changes to the current fiscal year.

Commissioner Jeffers agreed, noting that the city used much of its available reserves at the end of the previous year and that the 2026 budget is now largely fixed. He commented that there is limited flexibility to materially change financial outcomes before the end of the current year.

Mr. Magureanu explained that staff will continue evaluating strategies to help maintain the city's reserve targets through the close of 2026. He noted that options could include transfers between funds or other financial mechanisms. Still, if those prove insufficient, the city may ultimately need to consider increasing levy revenues in the 2027 budget. He emphasized that several alternatives remain available and that the appropriate approach will depend on the city's year-end financial position.

Chair Kanzenbach then identified additional topics he would like to include in the presentation to the City Council. He suggested discussing the fair value of the city's investments and explaining recent changes in investment values. He also noted that the overall number of city employees has remained relatively stable, with the primary exception being growth in the police department. He observed that increased public safety staffing and related costs have been a significant driver of expenditure growth.

Commissioner Jeffers discussed several topics he believed would be valuable to raise during the joint meeting with the City Council, including recent increases in public safety expenditures, property tax trends, and the relationship between the city's budget and its tax levy. He noted that public safety spending has grown significantly in recent years, even after excluding reimbursable retail police contracts. He emphasized that he was presenting the information as a factual observation rather than expressing an opinion on the policy decisions behind it. He also suggested discussing the city's property tax levy increases and the importance of balancing service expectations with the tax burden placed on residents and businesses.

Mr. Magureanu explained that the city's recent addition of fire personnel is supported in part by grant funding, with the grant covering most costs during the first two years before the city gradually assumes a greater share of the expense and ultimately becomes fully responsible. He also clarified that officers working under retail security contracts perform those duties on overtime, with the associated revenues offsetting the related expenditures. Regarding property taxes, he distinguished between changes in the overall budget, the tax levy, and the tax rate, explaining that the impact on an individual property owner depends not only on the city's budget decisions but also on changes in property valuations and overall tax capacity. He added that staff could provide additional background information and references to previous budget discussions and studies if commissioners wished to review them.

Chair Kanzenbach agreed that understanding the reasons behind staffing and budget decisions would be useful for commissioners and suggested emphasizing broader financial trends rather than debating past policy choices. He expressed interest in highlighting the increase in the city's levy relative to inflation to illustrate the fiscal pressures facing residents, while acknowledging the explanations provided by staff. As the discussion concluded, he proposed dividing responsibilities for the upcoming presentation, volunteered to discuss several of the financial observations he had compiled, and agreed to cover the commission's activities over the past year and its future work plan during the joint meeting with the City Council.

Commissioner Randolph explained that, in the interest of transparency, many of the notes discussed before Chair Kanzenbach's comments had originally been his own suggestions submitted to Mr. Magureanu. However, he indicated that he did not have a strong preference about presenting those topics himself and was comfortable with another commissioner taking the lead if desired. He added that he viewed the license center as an important subject, but did not want his remarks to amount to nothing more than congratulating the City Council on a successful revenue source.

Commissioner Kaney stated that he did not have a strong preference for a specific topic and expected the planned discussion to fill the available time already. He indicated that he would be prepared to offer focused comments or supplemental observations where appropriate, rather than leading a major portion of the presentation.

Chair Kanzenbach encouraged commissioners to participate freely during the joint meeting, explaining that if one person was presenting on a topic and another commissioner had an additional thought or perspective, they should feel comfortable speaking up. He emphasized that the discussion should be collaborative and that no presenter should be offended if another commissioner contributed relevant comments.

Mr. Magureanu agreed but reminded the commission to remain mindful of the meeting agenda and available time. He noted that supplemental comments were welcome as long as they stayed focused and helped advance the discussion efficiently.

Chair Kanzenbach then asked Commissioners Kaney and Randolph whether they wanted to take responsibility for any particular presentation topics or whether they preferred to allow other commissioners to lead those discussions and contribute comments as needed.

Commissioner Randolph shared that he was preparing for an upcoming vacation the following week and, in the interest of transparency, welcomed the shift of some presentation responsibilities to other commissioners if needed. He noted that reducing his workload before his trip would be appreciated.

Commissioner Jeffers responded that his own extended vacation would not begin until July 11, giving him additional time to assist with presentation preparations.

Chair Kanzenbach turned the discussion to the commission's work plan and noted that the existing written plan had been prepared several weeks earlier. He remarked that he had hoped to discuss revisions to the investment policy statement at the current meeting, but acknowledged that the topic had not been reached. Instead, he suggested mentioning the work plan only briefly during the joint meeting with the City Council, focusing on key initiatives and inviting feedback.

Mr. Magureanu explained that the work plan is typically included in the meeting packet for informational purposes and agreed that it did not require an extensive presentation. At Chair Kanzenbach's request, he agreed to add a future agenda item to review possible revisions to the investment policy statement, with the commission tentatively identifying October as the preferred timeframe. He also noted that the commission would soon begin developing its 2027 work plan and suggested using input from the City Council to help shape future meeting topics and priorities.

Commissioner Jeffers agreed that the work plan could be referenced during the presentation while emphasizing that the commission remains open to receiving additional topics or direction from the City Council.

The commissioners concluded that assigning specific presentation responsibilities would help keep the discussion organized and efficient.

Chair Kanzenbach indicated that his remarks would consist primarily of brief observations intended to highlight important financial trends and issues for continued monitoring, rather than to recommend specific policy actions, emphasizing the commission's advisory role in providing analysis and observations to the City Council.

Maintenance and Operations Center Update/Discussion

Mr. Magureanu provided an update on the maintenance and operations center and license center projects, explaining that he had included background information in the staff report after requesting a status update from Public Works Director Freihammer. He noted that although he had been traveling and unable to attend a recent meeting, the City Council had approved an agreement to purchase a portion of the VFW parking lot for the project, including a shared parking arrangement and a stormwater easement. He also explained that stakeholder meetings had recently taken place to review the evolving site plans and layouts for the proposed facilities.

Mr. Magureanu stated that the current schedule anticipates construction of the new license center beginning in the spring of 2027, with work on the accompanying maintenance facility expected to follow later, around the end of 2027 or the beginning of 2028. He explained that the city is planning to solicit bids for both projects together and pursue joint bond financing rather than treating them as separate undertakings. Staff have already begun discussions with financial advisors regarding the timing and structure of the bond issuance, cash flow management, and compliance with complex financing considerations such as arbitrage rules. He noted that those financing strategies will continue to be evaluated in greater detail during the fall as project planning advances.

Commissioner Dahir offered to forward the PowerPoint presentation and slides distributed by email so commissioners could review the additional project information. He asked whether the materials were public and could be shared with the entire commission.

Mr. Magureanu responded that the presentation was already publicly available and had been linked in the meeting packet. He explained that commissioners could access the live link directly from the packet or through the city's website to review the slides and supporting materials on their own. After confirming that the information was readily accessible, he asked whether there were any further questions regarding the maintenance and operations center update.

Finance Tracking Document

Chair Kanzenbach noted that there had been no recent changes to the finance tracking document because the commission had not made any new recommendations over the previous several meetings. He then followed up on an audit finding regarding the city's purchasing and purchasing card policies, asking whether the recommended revisions had been fully implemented or were still in progress at the departmental level.

Mr. Magureanu responded that staff have already communicated expectations to department heads and employees and have taken steps to address the audit recommendations. He explained that an updated purchasing policy is currently being drafted with input from the assistant city administrator, assistant finance director, human resources staff, and other personnel. While the formal policy revisions have not yet been finalized, discussions have been held with departments and staff members who use purchasing cards to reinforce proper procedures and accountability. He noted that multiple levels of review are involved in the process, including department heads and finance staff responsible for accounts payable.

Chair Kanzenbach stated that his question was intended to track the status of the audit recommendation and ensure the commission receives updates as implementation progresses.

Mr. Magureanu acknowledged that complete compliance can be challenging in an organization with many purchasing card users and observed that occasional issues, such as misplaced receipts, may still occur. However, he emphasized that the city's objective is to maintain strong transparency, clear policies, and sound internal controls while continuing to improve compliance.

Chair Kanzenbach thanked him for the update and expressed appreciation for the progress made.

Commission Direction on Member Initiated Agenda Items

None

Other Business

Chair Kanzenbach asked whether commissioners would receive a meeting packet for the June 15 joint session with the City Council.

Mr. Magureanu explained that the materials would be included in the City Council packet rather than issued as a separate finance commission packet. He stated that the packet would contain a concise summary of the commission's activities over the past year, along with a streamlined list of discussion topics expected to be raised during the joint meeting. Rather than providing detailed explanations, the packet would include broad subject headings such as police contracts, the license center, general fund reserves, and tax rates so that councilmembers would have advance notice of the planned discussion. He noted that commissioners could bring their own notes to elaborate on those topics during the meeting.

Mr. Magureanu shared an additional report with the commission that he had hoped to include in the meeting packet, but it was not finalized in time. He explained that the document had been prepared in accordance with guidance from the Government Finance Officers Association and was intended for submission as part of the city's application for a professional reporting award. He indicated that the report is expected to become an annual publication, with future refinements made as appropriate to remain consistent with GFOA standards. He distributed copies to commissioners for their review before the report was formally submitted.

Commissioner Jeffers complimented the report's visual presentation, specifically noting that the circular charts effectively illustrated the percentages and relationships among the various financial categories. He remarked that the graphics made the information easier to understand and viewed them as a valuable addition to the report.

Mr. Magureanu agreed and suggested that the report could serve as a useful reference for commissioners during their presentation to the City Council. He explained that many of the financial topics the commission planned to discuss are addressed in the document and that it contains accurate data and supporting figures that could help commissioners present those issues more effectively.

Commissioner Jeffers concluded by expressing that the report looked very good overall.

Chair Kanzenbach reflected that when he assumed his role earlier in the year, one of his goals was to make the city's financial information more accessible and easier for residents to understand. He recalled discussing that idea with Mr. Magureanu. He was pleased to discover that the staff was already well ahead in developing materials that improve public understanding of the city's finances. He expressed strong support for the initiative and its emphasis on presenting complex financial information in a clear and approachable manner.

Mr. Magureanu credited the city's communications team for the report's professional design and visual appeal. He explained that while the financial data and content originated from the finance department, the layout and graphics were developed by the Communications Specialist and the Communications Director. He added that the report is intended for use across multiple communication channels, including the city's website and social media platforms, and that the communications team plans to continue refining and expanding the publication each year.

Chair Kanzenbach also recalled a citywide resident survey conducted several years earlier that found high levels of satisfaction with the city's communications efforts. He noted that Roseville received especially strong marks for effectively sharing information with residents and commented that regularly published materials, including newsletters and reports such as the one under discussion, demonstrate the city's commitment to keeping the public informed. He concluded that residents appear to recognize and appreciate those communication efforts.

Commissioner Jeffers raised one final item of business regarding the upcoming Rosefest parade, noting that it would take place before the commission's next meeting. He explained that although commissioners are invited to participate in the parade, he would not be walking with the group because of his responsibilities as a member of the parade committee. Instead, he would help organize the event and serve as a judge for the parade entries. He encouraged the other commissioners to participate, noting that they would have the opportunity to walk in the parade wearing their commission shirts and that increased visibility would help demonstrate the importance of the city's advisory commissions to the community.

Mr. Magureanu acknowledged Commissioner Jeffers' comments and confirmed that the parade was approaching quickly, with participation offering an opportunity for public engagement and for the representation of the city's boards and commissions.

Chair Kanzenbach jokingly remarked that the commissioners might attract even more public interest if they handed out candy during the parade, before thanking Commissioner Jeffers for bringing the opportunity to the group's attention.

<u>Adjourn</u>

Commissioner Jeffers made a motion, seconded by Commissioner Randolph to adjourn. The motion carried unanimously.

Meeting adjourned at 7:46 p.m.

Roseville Finance Commission
Agenda Item

DATE: July 14, 2026 **ITEM:** 5.a.

ITEM DESCRIPTION: 2027-2046 Capital Improvement Plan Review #1

Background

The City of Roseville maintains a wide range of capital assets that support the delivery of high-quality services to our community. These assets include streets and pathways, parks, buildings, utility systems, vehicles, and equipment that residents rely on every day. Managing these resources responsibly is essential to maintaining our community's safety, functionality, and long-term financial stability. To plan for the future, the City uses a 20-year capital planning approach that identifies major asset replacements, maintenance needs, and strategic investments. This long-range planning helps ensure that essential infrastructure remains in good condition, minimizes unexpected costs, and allows the City to align capital needs with available funding. By taking a proactive approach, Roseville can continue to provide reliable services while maintaining strong financial stewardship on behalf of residents and businesses.

For fiscal year 2026, the City's gross levy for capital infrastructure totaled $2,833,000, representing 8.57% of the overall City levy of $33,048,741. The recommended preliminary gross levy for capital infrastructure in 2027 is $3,080,650, an increase of $247,650 compared to the prior year. This increase reflects an estimated 0.75% impact on the total levy, based on the assumption that approximately $330,487 corresponds to a 1% levy change in the proposed 2027 preliminary budget.

Fund	Description	Property Tax 2026	Property Tax 2027	Change $	Change %
400	Vehicle and Equipment	300,000.00	450,000	150,000.00	50.00%
401	Vehicle and Equipment	455,000.00	455,000	-	0.00%
402	Vehicle and Equipment	302,000.00	302,000	-	0.00%
403	Vehicle and Equipment	100,000.00	100,000	-	0.00%
404	Vehicle and Equipment	20,000.00	20,000	-	0.00%
405	Vehicle and Equipment	20,000.00	20,000	-	0.00%
409	Vehicle and Equipment	40,000.00	40,000	-	0.00%
410	Building Replacement	651,000.00	748,650	97,650.00	15.00%
411	Park Improvement Program	885,000.00	885,000	-	0.00%
417	Streetscape	60,000.00	60,000	-	0.00%
	Total Capital Funds Levy	**2,833,000.00**	**3,080,650.00**	**247,650.00**	**8.74%**

The recommended increase in capital levy reflects an assessment of projected cash and reserve needs across all capital funds, ensuring that sufficient resources are available to support the full schedule of CIP investments.

Inflationary Costs

The 2027–2046 CIP plan incorporates a new expenditure line item to capture inflationary costs for the next 19 years, starting in 2028. This addition is essential because the proposed 20-year CIP relies on present-day cost estimates and does not factor in future inflation impacts. The inflation adjustment is applied on a compounding basis. A 1% increase is added each year, meaning the inflation factor is 1% in the first year, 2% in the second year, 3% in the third year, and so on. Each annual increase is calculated as a percentage of the total budgeted expenditure.

Inflation by Year									
Year	2028	2029	2030	2031	2032	2033	2034	2035	2036
Inflation %	2%	3%	4%	5%	6%	7%	8%	9%	10%
(A) Budgeted Expenditures	11,696,644	7,493,550	6,612,900	7,143,600	6,906,200	8,190,000	6,758,300	6,963,050	5,762,000
(B) Inflation Expense	233,933	224,807	264,516	357,180	414,372	573,300	540,664	626,675	576,200
TOTAL EXPENDITURE (A+B)	$11,930,577	$7,718,357	$6,877,416	$7,500,780	$7,320,572	$8,763,300	$7,298,964	$7,589,725	$6,338,200

Inflation by Year										
Year	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Inflation %	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%
(A) Budgeted Expenditures	6,789,000	5,140,150	4,919,800	7,097,052	7,604,050	5,510,950	15,472,150	4,130,800	4,598,300	4,230,300
(B) Inflation Expense	746,790	616,818	639,574	993,587	1,140,608	881,752	2,630,266	743,544	873,677	846,060
TOTAL EXPENDITURE (A+B)	$7,535,790	$5,756,968	$5,559,374	$8,090,639	$8,744,658	$6,392,702	$18,102,416	$4,874,344	$5,471,977	$5,076,360

A detailed schedule of the proposed 2027-2046 CIP is attached to this report.

Recommendation

After completing its review at the next few meetings, the Commission is asked to submit CIP funding recommendations to the City Council at the meeting on September 21, 2026

Attachments

1. 2027-2036 CIP Proposed
2. 2037-2046 CIP Proposed

Sources and Uses of Funds Details

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
260 Community Development Vehicle & Equipment Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fund Balance		0	100,000	45,000	0	0	0	0	45,000	45,000	0
	Total	0	100,000	45,000	0	0	0	0	45,000	45,000	0
Other Fund Sources											
Fund Balance		45,000	0	0	0	0	0	0	0	0	0
	Total	45,000	0	0	0	0	0	0	0	0	0
Total Revenues and Other Fund Sources		45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Total Funds available		**45,000**	**100,000**	**45,000**	**0**	**0**	**0**	**0**	**45,000**	**45,000**	**0**
Expenditures and Uses											
Capital Projects & Equipment											
Community Development											
Inspection vehicle - 2017 Ford Escape	CD-001	45,000	0	0	0	0	0	0	0	0	0
Online Permit/Schedul. Software	CD-002	0	100,000	0	0	0	0	0	0	0	0
Inspection vehicle - 2019 Ford Ranger	CD-003	0	0	45,000	0	0	0	0	0	0	0
Inspection vehicle - 2023 Ford Lightening	CD-004	0	0	0	0	0	0	0	45,000	0	0
Inspection vehicle - 2025 Ford Lightening	CD-005	0	0	0	0	0	0	0	0	45,000	0
	Total	45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Other Uses											
Total Expenditures and Uses		45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
400 Police Vehicle & Equipment Fund											
Beginning Balance		**376,703**	**332,703**	**121,309**	**86,345**	**191,797**	**30,712**	**253,980**	**349,211**	**361,695**	**462,354**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
MSA, Debt, Fees		19,000	0	0	0	0	19,000	0	19,000	0	0
Sale of Assets		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Tax Levy		450,000	550,000	650,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
	Total	763,000	844,000	944,000	1,044,000	1,044,000	1,063,000	1,044,000	1,063,000	1,044,000	1,044,000
Other Fund Sources											
Total Revenues and Other Fund Sources		763,000	844,000	944,000	1,044,000	1,044,000	1,063,000	1,044,000	1,063,000	1,044,000	1,044,000
Total Funds available		**1,139,703**	**1,176,703**	**1,065,309**	**1,130,345**	**1,235,797**	**1,093,712**	**1,297,980**	**1,412,211**	**1,405,695**	**1,506,354**
Expenditures and Uses											
Capital Projects & Equipment											
Police Vehicle & Equipment											
Marked Squads (6 per year)	P-001	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000
Unmarked Detective Vehicles (2 per year)	P-002	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CSO Vehicle	P-003	0	50,000	0	0	50,000	0	0	50,000	0	0
Comm Relations / Admin Vehicle	P-004	0	0	50,000	0	50,000	0	0	50,000	0	50,000
Crime Scene Vehicle	P-005	0	53,000	0	0	0	0	53,000	0	0	0
Park Patrol/Response Vehicle	P-006	0	0	32,000	0	0	0	0	0	32,000	0
Squad/Vehicle Conversion and Outfitting	p-007	194,000	254,000	211,000	194,000	241,000	194,000	224,000	241,000	194,000	211,000
Stop Sticks and Tire Deflation Devices	P-008	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Radar Units (2 per year)	P-009	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700
Radio Equipment (4 squad and 4 portable)	P-010	52,000	52,000	52,000	52,000	30,000	30,000	30,000	30,000	30,000	30,000
Defibrillators (AEDs)	P-011	1,000	1,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Computers and Printers (fleet)	P-012	0	0	0	0	200,000	0	0	0	0	200,000
Mobile Electronics	P-013	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Speed Notification Signs	P-014	2,000	5,000	5,000	0	2,000	0	10,000	0	0	2,000
Tracking/Surveillance Technology	P-015	5,500	0	0	0	0	5,500	0	0	0	0
Replacement K-9	P-016	0	21,000	21,000	0	0	0	0	0	21,000	21,000
Less Lethal Equipment	P-017	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Long Guns	P-018	15,000	15,000	43,750	43,750	15,000	15,000	15,000	15,000	43,750	43,750
Sidearms	P-019	9,000	9,000	9,000	66,000	9,000	9,000	9,000	9,000	9,000	9,000
Tactical Gear	P-020	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
PPE and EMS Equipment	P-021	4,000	4,000	4,000	4,000	10,000	10,000	4,000	4,000	4,000	4,000
Drone Equipment	P-022	8,000	28,000	8,000	8,000	28,000	8,000	8,000	28,000	8,000	8,000
Rapid Identification Technology (IBIS)	P-023	0	3,000	0	0	3,000	0	0	3,000	0	0
Crime Scene Equipment	P-024	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Fitness and Wellness Room	P-025	13,000	5,000	5,000	5,000	8,000	5,000	5,000	5,000	8,000	5,000
K-9 Training Equipment	P-026	12,000	12,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Evidence Room (office)	P-027	4,000	4,000	8,000	8,000	0	0	15,000	0	0	16,000
Conference Rooms Audio/Video Technology	P-028	0	10,000	0	10,000	0	10,000	0	10,000	0	10,000
Roll Call Equipment	P-029	0	8,000	0	0	0	0	8,000	0	0	0
Investigation Briefing Room	P-030	0	0	0	10,000	0	0	0	0	10,000	0
Shredder	P-031	7,800	0	0	0	0	0	0	0	0	0
Office Furniture (office)	P-033	12,000	12,000	16,000	16,000	16,000	20,000	20,000	20,000	20,000	20,000
Patrol Area Cubicles	P-034	0	18,000	0	0	0	0	0	18,000	0	0
Appliances (office)	P-035	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Detention Room	P-036	0	3,000	0	0	0	0	0	4,000	0	0
	Total	807,000	1,034,700	950,450	902,450	1,147,700	792,200	886,700	972,700	865,450	1,115,450
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	111,545
Inflation 9%		0	0	0	0	0	0	0	0	77,891	0
Inflation 8%		0	0	0	0	0	0	0	77,816	0	0
Inflation 7%		0	0	0	0	0	0	62,069	0	0	0
Inflation 6%		0	0	0	0	0	47,532	0	0	0	0
Inflation 5%		0	0	0	0	57,385	0	0	0	0	0
Inflation 4%		0	0	0	36,098	0	0	0	0	0	0
Inflation 3%		0	0	28,514	0	0	0	0	0	0	0
Inflation 2%		0	20,694	0	0	0	0	0	0	0	0
	Total	0	20,694	28,514	36,098	57,385	47,532	62,069	77,816	77,891	111,545
Total Expenditures and Uses		807,000	1,055,394	978,964	938,548	1,205,085	839,732	948,769	1,050,516	943,341	1,226,995
Change in Fund Balance		-44,000	-211,394	-34,964	105,452	-161,085	223,268	95,231	12,484	100,659	-182,995
	Ending Balance	**332,703**	**121,309**	**86,345**	**191,797**	**30,712**	**253,980**	**349,211**	**361,695**	**462,354**	**279,359**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
401 Fire Vehicle & Equipment Fund											
Beginning Balance		**1,376,043**	**745,543**	**618,848**	**1,033,061**	**908,150**	**1,295,561**	**1,712,258**	**1,952,878**	**1,946,967**	**1,389,181**
Revenues and Other Fund Sources											
Revenue											
Investment Income		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sale of Assets		20,000	40,000	0	18,000	5,000	15,000	0	0	0	0
Tax Levy		455,000	473,200	492,128	511,813	532,286	553,577	575,720	598,749	622,699	647,607
	Total	480,000	518,200	497,128	534,813	542,286	573,577	580,720	603,749	627,699	652,607
Other Fund Sources											
Bond Proceeds		0	0	0	0	0	0	0	0	4,000,000	0
	Total	0	0	0	0	0	0	0	0	4,000,000	0
Total Revenues and Other Fund Sources		480,000	518,200	497,128	534,813	542,286	573,577	580,720	603,749	4,627,699	652,607
Total Funds available		**1,856,043**	**1,263,743**	**1,115,976**	**1,567,874**	**1,450,436**	**1,869,138**	**2,292,978**	**2,556,627**	**6,574,666**	**2,041,788**
Expenditures and Uses											
Capital Projects & Equipment											
Fire Vehicle & Equipment											
Apparatus: Medical First Response Vehicle #3	F-004	0	0	0	0	0	0	0	50,000	0	0
Apparatus: Medical First Response Vehicle #1	F-005	0	0	0	0	0	0	0	340,000	0	0
Apparatus: Medical First Response Vehicle #2	F-006	340,000	0	0	0	0	0	0	0	275,000	0
Apparatus: Foam Response Trailer	F-007	0	0	0	0	85,000	0	0	0	0	0
Apparatus: Ladder Truck	F-008	0	0	0	0	0	0	0	0	2,000,000	0
Apparatus: Command Response Vehicle	F-009	0	95,000	0	95,000	0	95,000	0	95,000	0	95,000
Apparatus: Rescue Boat	F-010	0	0	0	0	0	0	0	0	0	45,000
Physical Fitness Training Equipment	F-011	0	0	0	0	7,500	0	0	0	0	17,000
Records Management System (RMS)	F-012	40,000	0	0	0	0	0	0	0	45,000	0
Self Contained Breathing Apparatus (SCBA)	F-013	0	495,250	0	0	0	0	0	0	0	0
Smoke Ventilation Fans	F-014	0	8,000	0	0	0	0	0	8,000	0	0
Power Equipment	F-015	16,500	0	0	0	0	10,000	0	0	0	0
Personal Protective Equipment	F-016	0	0	0	350,000	0	0	0	0	350,000	0
EMS Equipment	F-017	235,000	0	0	0	0	0	250,000	0	0	0
Medical Equipment - Durable Goods	F-018	7,000	0	0	0	0	7,000	0	0	0	0
Training Equipment	F-019	5,500	0	0	0	0	15,000	0	0	0	0
Thermal Imaging Camera - Firefighting	F-020	6,500	0	0	7,850	0	0	7,850	0	0	7,850

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Portable/Mobile Communication Radios	F-021	370,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Emergency Mgmt Preparedness - EOC	F-022	45,000	0	0	45,000	0	0	0	0	45,000	0
Firefighting Equipment	F-023	5,000	0	0	0	0	5,000	0	0	0	0
Water Emergency Equipment	F-024	5,000	0	0	0	0	6,000	0	0	0	0
Apparatus Based IT Infrastructure	F-025	35,000	0	10,000	0	35,000	0	10,000	0	35,000	0
Emergency Response - Air Monitoring Equipment	F-026	0	10,000	0	6,500	0	0	0	0	6,500	0
Rescue-Extrication Equipment	F-027	0	0	40,000	0	0	0	0	40,000	0	0
Nozzles & Fire hose	F-028	0	10,000	0	0	0	0	20,000	0	0	0
Therapy K9	F-029	0	0	0	0	0	0	0	15,000	0	0
Fire Administration - Furniture	F-030	0	0	0	0	0	0	20,000	0	0	0
Training Room Furniture	F-031	0	0	0	15,000	0	0	0	0	0	0
Conference Room Furniture	F-032	0	0	0	5,000	0	0	0	0	0	5,000
Kitchen appliances	F-033	0	0	0	0	10,000	0	0	0	0	10,000
Day Room Chairs	F-035	0	0	0	15,000	0	0	0	0	0	0
Audio Visual Equipment - Stationwide	F-036	0	0	6,500	0	0	0	0	6,500	0	0
Washer & Dryer - Second Floor	F-037	0	0	14,000	0	0	0	0	0	0	0
Bed Mattresses	F-038	0	14,000	0	0	0	0	0	0	0	14,000
Apparatus: Fire Engine - Pumper	F-040	0	0	0	0	0	0	0	0	2,000,000	0
Apparatus: Utility Apparatus	F-041	0	0	0	85,000	0	0	0	0	0	0
	Total	1,110,500	632,250	80,500	634,350	147,500	148,000	317,850	564,500	4,766,500	203,850
Other Uses											
Debt Service		0	0	0	0	0	0	0	0	350,000	350,000
Inflation 10%		0	0	0	0	0	0	0	0	0	20,385
Inflation 2%		0	12,645	0	0	0	0	0	0	0	0
Inflation 3%		0	0	2,415	0	0	0	0	0	0	0
Inflation 4%		0	0	0	25,374	0	0	0	0	0	0
Inflation 5%		0	0	0	0	7,375	0	0	0	0	0
Inflation 6%		0	0	0	0	0	8,880	0	0	0	0
Inflation 7%		0	0	0	0	0	0	22,250	0	0	0
Inflation 8%		0	0	0	0	0	0	0	45,160	0	0
Inflation 9%		0	0	0	0	0	0	0	0	68,985	0
	Total	0	12,645	2,415	25,374	7,375	8,880	22,250	45,160	418,985	370,385
Total Expenditures and Uses		1,110,500	644,895	82,915	659,724	154,875	156,880	340,100	609,660	5,185,485	574,235
Change in Fund Balance		-630,500	-126,695	414,213	-124,911	387,411	416,697	240,620	-5,911	-557,786	78,372

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Ending Balance	745,543	618,848	1,033,061	908,150	1,295,561	1,712,258	1,952,878	1,946,967	1,389,181	1,467,553

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
402 Parks & Recreation Vehicle & Equipment Fund											
Beginning Balance		**452,995**	**412,995**	**251,775**	**226,572**	**-20,664**	**293,990**	**212,611**	**148,355**	**-8,441**	**-88,287**
Revenues and Other Fund Sources											
Revenue											
Investment Income		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Tax Levy		302,000	311,060	320,392	330,004	339,904	350,101	360,604	360,604	360,604	360,604
	Total	303,000	312,060	321,392	331,004	340,904	351,101	361,604	361,604	361,604	361,604
Other Fund Sources											
Total Revenues and Other Fund Sources		303,000	312,060	321,392	331,004	340,904	351,101	361,604	361,604	361,604	361,604
Total Funds available		**755,995**	**725,055**	**573,167**	**557,576**	**320,240**	**645,091**	**574,215**	**509,959**	**353,163**	**273,317**
Expenditures and Uses											
Capital Projects & Equipment											
Parks & Recreation Vehicles & Equipment											
Ford F350 with Plow (2016) #530	PR-002	0	0	0	0	0	60,000	0	0	0	0
Ford 3/4-ton (2012) #506	PR-003	0	50,000	0	0	0	0	0	0	0	50,000
Ford F350 Dump (2016) #528	PR-005	70,000	0	0	0	0	0	70,000	0	0	0
Water truck (1/2 cost) (2019) #510	PR-006	0	0	75,000	0	0	0	0	0	0	0
Bobcat Toolcat (2006) #511	PR-007	0	55,000	0	0	0	0	0	0	0	0
GMC Savana (2012) #517	PR-009	0	0	0	70,000	0	0	0	0	0	0
Ford 350 w. plow (2014) #515	PR-010	0	0	0	70,000	0	0	0	0	0	0
Ford with plow (2014) #516	PR-011	0	0	0	70,000	0	0	0	0	0	0
Zero Turn Replace (Arb.) (1999)	PR-012	0	0	9,500	0	0	0	0	0	0	0
Ford F350 (2016) #532	PR-013	70,000	0	0	0	0	50,000	0	0	0	0
Kromer field liner (2003) #534	PR-014	0	0	0	0	0	0	0	60,000	0	0
Ford Passenger van (2006) #535	PR-015	0	0	0	0	0	0	0	50,000	0	0
John Deere tractor (2020) #545	PR-016	0	0	0	30,000	0	0	0	0	0	0
Ford Passenger van (2006) #560	PR-017	0	0	0	0	0	0	0	50,000	0	0
Jeep Patriot (2013) #409	PR-018	0	20,000	0	0	0	0	0	0	0	0
Skating Center/Golf Plow Truck (2012)	PR-019	0	0	0	0	0	15,000	0	0	0	0
OVAL: Zamboni (2020) #550	PR-020	0	0	0	225,000	0	0	0	0	0	0
Arena: Zamboni (2014) #556	PR-021	0	0	0	0	0	0	0	0	115,000	0
GOLF TRANSFER TO Golf fund	PR-022	0	0	0	0	0	0	0	0	40,000	0
John Deere 3046R Tractor (2022) #504	PR-023	0	0	0	0	0	35,000	0	0	0	0
Toro 4000 Mower (2023) #509	PR-024	0	0	0	0	0	0	80,000	0	0	0
Toro 4000 Mower (2013) #513	PR-025	0	0	0	0	0	0	80,000	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
John Deere loader (2018) #553	PR-027	0	80,000	0	0	0	0	0	0	0	0
Toro 16' mower (2023) #536	PR-028	0	0	0	0	0	0	0	200,000	0	0
portable generator #538	PR-029	0	0	0	3,000	0	0	0	0	0	0
Towmaster trailer (2021) #543	PR-030	0	0	9,000	0	0	0	0	0	0	0
Toro groundmaster (2017) #546	PR-031	0	0	0	0	0	0	0	0	0	85,000
Towmaster trailer (2000) #548	PR-032	15,000	0	0	0	0	0	0	0	15,000	0
Smithco sweeper (1992) #565	PR-033	0	0	8,000	0	0	0	0	0	0	0
Mower blade sharpener (2015)	PR-034	0	0	0	0	15,000	0	0	0	0	0
Holder C70SC snow machine (2022) #505	PR-035	0	0	0	0	0	0	0	0	195,000	0
Holder Snow machine (2015) #518	PR-036	0	0	0	0	0	195,000	0	0	0	0
MT Trackless snow/sidewalk machine (2020) #585	PR-037	0	0	195,000	0	0	0	0	0	0	0
Park security systems	PR-038	75,000	0	0	0	0	0	0	0	0	0
Pickup sander (2013)	PR-039	0	0	0	0	0	8,000	0	0	0	0
GOLF TRANSFER TO Golf fund equip	PR-040	63,000	114,000	20,000	39,000	0	35,000	84,000	70,000	0	14,000
	Total	293,000	319,000	316,500	507,000	15,000	398,000	314,000	430,000	365,000	149,000
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	14,900
Inflation 2%		0	6,380	0	0	0	0	0	0	0	0
Inflation 3%		0	0	9,495	0	0	0	0	0	0	0
Inflation 4%		0	0	0	20,280	0	0	0	0	0	0
Inflation 5%		0	0	0	0	750	0	0	0	0	0
Inflation 6%		0	0	0	0	0	23,880	0	0	0	0
Inflation 7%		0	0	0	0	0	0	21,980	0	0	0
Inflation 8%		0	0	0	0	0	0	0	34,400	0	0
Inflation 9%		0	0	0	0	0	0	0	0	32,850	0
Transfers Out to Fund 620 Golf		50,000	147,900	20,600	50,960	10,500	10,600	89,880	54,000	43,600	15,400
	Total	50,000	154,280	30,095	71,240	11,250	34,480	111,860	88,400	76,450	30,300
Total Expenditures and Uses		343,000	473,280	346,595	578,240	26,250	432,480	425,860	518,400	441,450	179,300
Change in Fund Balance		-40,000	-161,220	-25,203	-247,236	314,654	-81,379	-64,256	-156,796	-79,846	182,304
	Ending Balance	**412,995**	**251,775**	**226,572**	**-20,664**	**293,990**	**212,611**	**148,355**	**-8,441**	**-88,287**	**94,017**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
403 Public Works Vehicle & Equipment Fund											
Beginning Balance		**1,081,785**	**920,285**	**406,985**	**435,935**	**705,998**	**691,799**	**920,777**	**662,697**	**599,887**	**394,033**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Investment Income		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Tax Levy		100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133
	Total	389,500	394,500	399,750	405,263	411,051	417,128	423,510	430,210	437,246	444,633
Other Fund Sources											
Total Revenues and Other Fund Sources		389,500	394,500	399,750	405,263	411,051	417,128	423,510	430,210	437,246	444,633
Total Funds available		**1,471,285**	**1,314,785**	**806,735**	**841,198**	**1,117,049**	**1,108,927**	**1,344,287**	**1,092,907**	**1,037,133**	**838,666**
Expenditures and Uses											
Capital Projects & Equipment											
Public Works Vehicle and Equipment											
Graphtec/SignMate Sign Equipment (Sign Shop) (2012) #100	PW-001	0	30,000	0	0	0	0	0	0	0	0
Turf Maker 550 Hydro Seeder (2017) #108	PW-002	0	0	0	0	0	40,000	0	0	0	0
Bobcat HB980 Hydraulic Breaker (2007) #111 A05	PW-004	0	0	0	0	0	10,000	0	0	0	0
Bobcat 78" Fork Grapple (2006) #111 A06	PW-005	0	0	0	0	0	10,000	0	0	0	0
Bobcat 2.5" Slot Mill (2012) #111 A09	PW-006	20,000	0	0	0	0	0	0	0	0	0
Kage SB96 Snow Pusher (2013) #111 A10	PW-007	0	0	0	10,000	0	0	0	0	0	0
Bobcat 68" Angle Broom (2014) #111 A11	PW-008	0	0	10,000	0	0	0	0	0	0	0
Virnig VBW-72-HF33 Snow Blower (2017) #111 A15	PW-009	14,000	0	0	0	0	0	0	0	0	0
Bobcat 72" Sweeper (2018) #111 A16	PW-010	0	0	0	0	0	0	0	10,000	0	0
Bobcat 24PLA Millhead (2018) #111 A17	PW-011	0	20,000	0	0	0	0	0	0	0	0
Bobcat HB980 Pallet Fork (2019) #111 A19	PW-013	0	0	10,000	0	0	0	0	0	0	1,100
Rapid Router (2021) #111 A20	PW-014	0	15,000	0	0	0	0	0	0	15,000	0
Virnig Pickup Broom (2022) #111 A21	PW-015	0	0	10,000	0	0	0	0	0	10,000	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Stanley PD45131 Post Pounder (2016) #111 A03	PW-016	0	0	0	0	0	0	0	0	0	10,000
Virnig Snowblower (2024) #111 A23	PW-017	0	0	0	0	0	0	0	12,000	0	0
Bobcat S76 (2020) #111	PW-018	87,000	0	0	0	0	0	0	87,000	0	0
Kubota M110GXDTC Tractor (2015) #116	PW-020	0	0	60,000	0	0	0	0	0	0	0
Towmaster T-20D Trailer (2024) #117	PW-021	0	0	0	0	0	0	0	25,000	0	0
Stepp SPHOJ-2.0 Patch Trailer (2017) #123	PW-022	0	0	0	0	0	50,000	0	0	0	0
Sullair 260 CFM Air Compressor (2011) #129	PW-023	40,000	0	0	0	0	0	0	0	0	0
Trafifix Scorpion Attenuator (2017) #137	PW-025	0	0	0	0	0	7,500	0	0	0	0
Towmaster T-16DT Trailer (2017) #153	PW-027	20,000	0	0	0	0	0	0	0	0	0
Bomag BW120SL5 Roller (2018) #157	PW-028	0	0	0	0	0	0	0	0	0	50,000
Cimline 150DH Melter (2017) #166	PW-029	0	0	60,000	0	0	0	0	0	0	0
Scale Tec (2021) #177	PW-031	0	0	0	0	0	0	0	0	0	10,000
Brine Tank 3000 Gallons #180	PW-033	0	0	0	0	0	0	0	0	25,000	0
LeeBoy 635 Grader (1992) #519	PW-035	0	0	30,000	0	0	0	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	0	0	0	25,000	0	0	0	0	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
Eng. Large format scanner/copier-bought in 25 instead of 26	PW-041	0	0	0	0	0	0	12,000	0	0	0
Eng. Total Station	PW-042	0	0	0	35,000	0	0	0	0	0	0
Eng. Utility Locator - Metrotech	PW-043	0	0	0	0	0	0	10,000	0	0	0
Garage: 2 Post lift 2002	PW-044	0	10,000	0	0	0	0	0	0	0	0
Garage: Air compressor	PW-045	0	0	0	0	0	0	0	0	10,000	0
Garage: Band saw	PW-046	0	0	0	10,000	0	0	0	0	0	0
Garage: Brake lathe	PW-047	0	0	0	25,000	0	0	0	0	0	0
Garage: Drill Press	PW-049	0	10,000	0	0	0	0	0	0	0	0
Garage: Jib crane (overhead motor & trolly)	PW-052	0	10,000	0	0	0	0	0	0	0	0
Garage: Lubrication filling heads, reels, hose (5)	PW-053	0	10,000	0	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Garage: Lubrication tank pumps (3)	PW-054	0	10,000	0	0	0	0	0	0	0	0
Garage: Tire Balancer	PW-055	0	0	20,000	0	0	0	0	0	0	0
Garage: Tire changer	PW-056	0	0	20,000	0	0	0	0	0	0	0
Eng. Office furniture	PW-057	0	0	0	0	10,000	0	0	0	0	0
Maintenance: Office furniture	PW-058	0	0	0	0	10,000	0	0	0	0	0
Street Signs-large order every 15 years	PW-060	0	0	0	0	0	0	0	0	0	100,000
GMC Sierra 2500 (2024) #102	PW-061	0	0	0	0	0	0	0	0	0	60,000
Ford F550 (2024) #103	PW-062	0	0	0	0	0	0	0	0	0	83,000
Western Star 4700SF (2023) #106	PW-063	0	0	0	0	0	0	0	315,000	0	0
Case 621F Loader (2016) #107	PW-064	0	400,000	0	0	0	0	0	0	0	0
International HV507 (2020) #109	PW-065	0	0	0	0	315,000	0	0	0	0	0
Western Star 4700SF (2020) #112	PW-066	0	0	0	0	0	0	315,000	0	0	0
Ford F250 (2020) #118	PW-067	0	0	0	0	0	60,000	0	0	0	0
Ford F250 (2022) #124	PW-068	0	0	0	0	0	0	0	0	65,000	0
Western Star 4700SF Tandem (2018) #125	PW-069	365,000	0	0	0	0	0	0	0	0	0
Ford F250 (2016) #128	PW-070	0	60,000	0	0	0	0	0	0	0	0
Ford F600 (2022) #134	PW-071	0	0	0	0	0	0	0	0	150,000	0
Western Star 47X (2024) #148	PW-073	0	0	0	0	0	0	0	0	315,000	0
Freightliner M2 106 Boom Truck (2018) #152	PW-074	0	0	0	0	0	0	300,000	0	0	0
International 7400 SFA (2016) #155	PW-075	0	315,000	0	0	0	0	0	0	0	0
Ford F350 (Shop truck) (2004) #203	PW-076	5,000	0	0	0	0	0	0	0	0	0
Chevrolet Equinox (2015) #301	PW-077	0	0	45,000	0	0	0	0	0	0	0
Chevrolet Equinox (2017) #302	PW-078	0	0	45,000	0	0	0	0	0	0	0
GMC Sierra (2018) #303	PW-079	0	0	0	50,000	0	0	0	0	0	0
Ford F150 (2015) #305	PW-080	0	0	50,000	0	0	0	0	0	0	0
Mitsubishi Outlander Hybrid (2019) #310	PW-081	0	0	0	0	45,000	0	0	0	0	0
	Total	551,000	890,000	360,000	130,000	405,000	177,500	637,000	456,500	590,000	314,100
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	31,410
Inflation 2%		0	17,800	0	0	0	0	0	0	0	0
Inflation 3%		0	0	10,800	0	0	0	0	0	0	0
Inflation 4%		0	0	0	5,200	0	0	0	0	0	0
Inflation 5%		0	0	0	0	20,250	0	0	0	0	0
Inflation 6%		0	0	0	0	0	10,650	0	0	0	0
Inflation 7%		0	0	0	0	0	0	44,590	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Inflation 8%		0	0	0	0	0	0	0	36,520	0	0
Inflation 9%		0	0	0	0	0	0	0	0	53,100	0
	Total	0	17,800	10,800	5,200	20,250	10,650	44,590	36,520	53,100	31,410
Total Expenditures and Uses		551,000	907,800	370,800	135,200	425,250	188,150	681,590	493,020	643,100	345,510
Change in Fund Balance		-161,500	-513,300	28,950	270,063	-14,199	228,978	-258,080	-62,810	-205,854	99,123
	Ending Balance	**920,285**	**406,985**	**435,935**	**705,998**	**691,799**	**920,777**	**662,697**	**599,887**	**394,033**	**493,156**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
404 Finance Equipment Fund											
Beginning Balance		**46,237**	**61,837**	**31,870**	**55,268**	**80,269**	**102,260**	**125,617**	**155,222**	**187,838**	**222,702**
Revenues and Other Fund Sources											
Revenue											
Investment Income		500	500	500	500	500	500	500	500	500	500
Tax Levy		20,000	21,400	22,898	24,501	26,216	28,051	30,015	32,116	34,364	36,769
	Total	20,500	21,900	23,398	25,001	26,716	28,551	30,515	32,616	34,864	37,269
Other Fund Sources											
Total Revenues and Other Fund Sources		20,500	21,900	23,398	25,001	26,716	28,551	30,515	32,616	34,864	37,269
Total Funds available		**66,737**	**83,737**	**55,268**	**80,269**	**106,985**	**130,811**	**156,132**	**187,838**	**222,702**	**259,971**
Expenditures and Uses											
Capital Projects & Equipment											
Finance											
Budget Software	F-002	0	50,000	0	0	0	0	0	0	0	0
Computer replacements	F-003	4,900	850	0	0	4,500	4,900	850	0	0	4,500
	Total	4,900	50,850	0	0	4,500	4,900	850	0	0	4,500
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	450
Inflation 2%		0	1,017	0	0	0	0	0	0	0	0
Inflation 5%		0	0	0	0	225	0	0	0	0	0
Inflation 6%		0	0	0	0	0	294	0	0	0	0
Inflation 7%		0	0	0	0	0	0	60	0	0	0
	Total	0	1,017	0	0	225	294	60	0	0	450
Total Expenditures and Uses		4,900	51,867	0	0	4,725	5,194	910	0	0	4,950
Change in Fund Balance		15,600	-29,967	23,398	25,001	21,991	23,357	29,605	32,616	34,864	32,319
	Ending Balance	**61,837**	**31,870**	**55,268**	**80,269**	**102,260**	**125,617**	**155,222**	**187,838**	**222,702**	**255,021**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
405 Administration Equipment Fund											
Beginning Balance		**91,233**	**69,233**	**62,283**	**55,676**	**49,431**	**43,566**	**38,101**	**33,057**	**28,454**	**24,314**
Revenues and Other Fund Sources											
Revenue											
Investment Income		500	500	500	500	500	500	500	500	500	500
Tax Levy		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	Total	20,500	21,100	21,718	22,355	23,010	23,685	24,381	25,097	25,835	26,595
Other Fund Sources											
Total Revenues and Other Fund Sources		20,500	21,100	21,718	22,355	23,010	23,685	24,381	25,097	25,835	26,595
Total Funds available		**111,733**	**90,333**	**84,001**	**78,031**	**72,441**	**67,251**	**62,482**	**58,154**	**54,289**	**50,909**
Expenditures and Uses											
Capital Projects & Equipment											
Administration											
Voting Equipment	ADM-001	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Data Practices Software	ADM-002	15,000	0	0	0	0	0	0	0	0	0
Furniture Replacement	ADM-003	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
	Total	42,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	2,750
Inflation 2%		0	550	0	0	0	0	0	0	0	0
Inflation 3%		0	0	825	0	0	0	0	0	0	0
Inflation 4%		0	0	0	1,100	0	0	0	0	0	0
Inflation 5%		0	0	0	0	1,375	0	0	0	0	0
Inflation 6%		0	0	0	0	0	1,650	0	0	0	0
Inflation 7%		0	0	0	0	0	0	1,925	0	0	0
Inflation 8%		0	0	0	0	0	0	0	2,200	0	0
Inflation 9%		0	0	0	0	0	0	0	0	2,475	0
	Total	0	550	825	1,100	1,375	1,650	1,925	2,200	2,475	2,750
Total Expenditures and Uses		42,500	28,050	28,325	28,600	28,875	29,150	29,425	29,700	29,975	30,250
Change in Fund Balance		-22,000	-6,950	-6,607	-6,245	-5,865	-5,465	-5,044	-4,603	-4,140	-3,655
	Ending Balance	**69,233**	**62,283**	**55,676**	**49,431**	**43,566**	**38,101**	**33,057**	**28,454**	**24,314**	**20,659**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
406 Street Light Maintenance Fund											
Beginning Balance		**359,519**	**418,019**	**508,319**	**212,019**	**-103,981**	**-14,731**	**87,419**	**189,344**	**315,344**	**250,594**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000
Investment Income		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Tax Levy		0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	101,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Other Fund Sources											
Total Revenues and Other Fund Sources		101,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Total Funds available		**460,519**	**544,019**	**634,319**	**338,019**	**22,019**	**111,269**	**213,419**	**315,344**	**441,344**	**376,594**
Expenditures and Uses											
Capital Projects & Equipment											
Street Lights											
New Intersection Lighting	SL-001	35,000	35,000	35,000	35,000	35,000	0	0	0	0	0
227447 - Overlook Dr	SL-011	7,500	0	0	0	0	0	0	0	0	0
Lighting System - County Road C, Cleveland - Snelling	SL-014	0	0	205,000	0	0	0	0	0	0	0
Lighting System - Patton Rd	SL-015	0	0	0	20,000	0	0	0	0	0	0
Lighting System - Terminal Rd/ B2Bridge	SL-016	0	0	0	35,000	0	0	0	0	0	0
Lighting System - Larpentuer	SL-017	0	0	0	280,000	0	0	0	0	0	0
Lighting System - Cty Rd B2, Fairview-Snelling	SL-018	0	0	0	55,000	0	0	0	0	0	0
Lighting System - City Hall Parking Lot & Pathway	SL-019	0	0	90,000	0	0	0	0	0	0	0
Lighting System - Cty C & Civic Center Drive	SL-020	0	0	80,000	0	0	0	0	0	0	0
184399 - Midland View Ct	SL-021	0	0	0	0	0	22,500	0	0	0	0
Ped. RRFB @ Cty Rd D & Millwood	SL-022	0	0	0	0	0	0	12,500	0	0	0
Speed Display Sign Cnty D	SL-023	0	0	0	0	0	0	10,000	0	0	0
Lighting System - Twin Lake Ph 1	SL-024	0	0	0	0	0	0	0	0	170,000	0
Lighting System - Twin Lake Ph 2	SL-025	0	0	0	0	0	0	0	0	5,000	0
227448 - Langton Lake Rd	SL-026	0	0	0	0	0	0	0	0	0	30,000
	Total	42,500	35,000	410,000	425,000	35,000	22,500	22,500	0	175,000	30,000
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	3,000
Inflation 2%		0	700	0	0	0	0	0	0	0	0
Inflation 3%		0	0	12,300	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Inflation 4%		0	0	0	17,000	0	0	0	0	0	0
Inflation 5%		0	0	0	0	1,750	0	0	0	0	0
Inflation 6%		0	0	0	0	0	1,350	0	0	0	0
Inflation 7%		0	0	0	0	0	0	1,575	0	0	0
Inflation 9%		0	0	0	0	0	0	0	0	15,750	0
	Total	0	700	12,300	17,000	1,750	1,350	1,575	0	15,750	3,000
Total Expenditures and Uses		42,500	35,700	422,300	442,000	36,750	23,850	24,075	0	190,750	33,000
Change in Fund Balance		58,500	90,300	-296,300	-316,000	89,250	102,150	101,925	126,000	-64,750	93,000
	Ending Balance	**418,019**	**508,319**	**212,019**	**-103,981**	**-14,731**	**87,419**	**189,344**	**315,344**	**250,594**	**343,594**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
408 Pathway & Parking Lot Maintenance Fund											
Beginning Balance		**636,077**	**625,477**	**461,965**	**502,447**	**330,241**	**319,841**	**316,032**	**330,401**	**342,553**	**249,879**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000
Investment Income		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Tax Levy		0	23,000	26,450	30,418	34,980	40,227	46,261	53,200	61,180	70,358
	Total	370,000	393,000	396,450	400,418	404,980	410,227	416,261	423,200	431,180	440,358
Other Fund Sources											
Total Revenues and Other Fund Sources		370,000	393,000	396,450	400,418	404,980	410,227	416,261	423,200	431,180	440,358
Total Funds available		**1,006,077**	**1,018,477**	**858,415**	**902,865**	**735,221**	**730,068**	**732,293**	**753,601**	**773,733**	**690,237**
Expenditures and Uses											
Capital Projects & Equipment											
Pathway & Parking											
Pathway maintenance	PP-001	225,000	225,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Pathway construction - NEW	PP-002	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
BNSF Railway lease payment	PP-003	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300
PARKLOT-001 Acorn Park East 2 Parking Lots (2020)	PP-004	0	0	0	0	0	0	0	0	35,000	0
PARKLOT-002 Acorn Park West Parking Lot (2020)	PP-005	0	0	0	0	0	0	0	0	35,000	0
PARKLOT-004 Autumn Grove Park Parking Lot (2016)	PP-006	0	0	0	0	0	0	0	0	0	35,000
PARKLOT-005 Bruce Russell Park Parking Lot (2005)	PP-007	0	0	0	0	0	25,000	0	0	0	0
PARKLOT-008 Central Park Dale West (Soccer Fields) North Parking Lot (2017)	PP-010	0	0	0	0	0	20,000	0	0	0	0
PARKLOT-010/039 Central Park Lexington East/North Parking Lots (2008)	PP-012	0	0	0	90,000	0	0	0	0	0	0
PARKLOT-011 Central Park Victoria East (Ballfields) Parking Lot (2016)	PP-013	0	0	0	0	30,000	0	0	0	0	0
PARKLOT-012 Central Park Victoria West (Lions) North Parking Lot (2005)	PP-014	25,000	0	0	0	0	0	0	0	0	0
PARKLOT-013 Central Park Victoria West (Foundation) South Parking Lot (2021)	PP-015	0	0	0	0	0	0	0	0	35,000	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
PARKLOT-014 Evergreen Park Parking Lot (2000)	PP-016	0	20,000	0	0	0	0	0	0	0	0
PARKLOT-021 Oasis Park Parking Lot (2016)	PP-022	0	0	0	0	20,000	0	0	0	0	0
PARKLOT-022 Reservoir Woods Parking Lot (2000)	PP-023	0	20,000	0	0	0	0	0	0	0	0
PARKLOT-023 Rosebrook Park North Parking Lot (2002)	PP-024	35,000	0	0	0	0	0	0	0	0	0
PARKLOT-026 Roseville Fire Station #1 Lexington Driveway (2012)	PP-027	0	0	0	0	0	0	30,000	0	0	0
PARKLOT-027 Roseville Fire Station #1 Parking Lot (2015)	PP-028	0	0	0	0	0	0	0	0	30,000	0
PARKLOT-028 Dog Park (Kent St Ramsey County) Parking Lot (2000)	PP-029	0	20,000	0	0	0	0	0	0	0	0
PARKLOT-031 Roseville Police Department Driveway (2004)	PP-030	0	10,000	0	0	0	0	0	0	0	0
PARKLOT-033 Public Works Yard (2006)	PP-032	0	0	0	0	0	0	0	0	0	70,000
PARKLOT-035 Roseville Skating Center South Parking Lot (2010)	PP-034	0	0	0	115,000	0	0	0	0	0	0
PARKLOT-036 Sandcastle Park Parking Lot (2004)	PP-035	0	0	0	0	0	0	0	15,000	0	0
PARKLOT-037 Veterans Park (VFW) Parking Lot (1995)	PP-036	0	35,000	0	0	0	0	0	0	0	0
PARKLOT-038 Villa Park North (B-Dale) Parking Lot (2016)	PP-037	0	0	0	0	0	0	0	0	0	25,000
PARKLOT-040 License Center Mall Parking Lot (east 2022)	PP-038	0	120,000	0	0	0	0	0	0	0	0
PARKLOT-041 Owasso Cherrywood Ballfield (2017)	PP-039	0	0	0	0	0	0	0	20,000	0	0
Pathway Rating (ICON)	PP-040	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Total	356,300	521,300	321,300	526,300	371,300	366,300	351,300	356,300	456,300	451,300
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	47,560
Inflation 2%		0	10,912	0	0	0	0	0	0	0	0
Inflation 3%		0	0	10,368	0	0	0	0	0	0	0
Inflation 4%		0	0	0	22,024	0	0	0	0	0	0
Inflation 5%		0	0	0	0	19,780	0	0	0	0	0
Inflation 6%		0	0	0	0	0	23,436	0	0	0	0
Inflation 7%		0	0	0	0	0	0	26,292	0	0	0
Inflation 8%		0	0	0	0	0	0	0	30,448	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Inflation 9%		0	0	0	0	0	0	0	0	43,254	0
Other Operating		24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300
	Total	24,300	35,212	34,668	46,324	44,080	47,736	50,592	54,748	67,554	71,860
Total Expenditures and Uses		380,600	556,512	355,968	572,624	415,380	414,036	401,892	411,048	523,854	523,160
Change in Fund Balance		-10,600	-163,512	40,482	-172,206	-10,400	-3,809	14,369	12,152	-92,674	-82,802
	Ending Balance	**625,477**	**461,965**	**502,447**	**330,241**	**319,841**	**316,032**	**330,401**	**342,553**	**249,879**	**167,077**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
409 Central Services Equipment Fund											
Beginning Balance		**231,581**	**217,081**	**202,211**	**187,572**	**173,180**	**159,052**	**145,205**	**131,656**	**118,423**	**105,524**
Revenues and Other Fund Sources											
Revenue											
Investment Income		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Tax Levy		40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804
	Total	44,000	44,800	45,616	46,448	47,297	48,163	49,046	49,947	50,866	51,804
Other Fund Sources											
Total Revenues and Other Fund Sources		44,000	44,800	45,616	46,448	47,297	48,163	49,046	49,947	50,866	51,804
Total Funds available		**275,581**	**261,881**	**247,827**	**234,020**	**220,477**	**207,215**	**194,251**	**181,603**	**169,289**	**157,328**
Expenditures and Uses											
Capital Projects & Equipment											
Central Services											
Postage Machine Lease	CS-001	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Copier/Printer/Scanner Lease	CS-002	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
	Total	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	5,850
Inflation 2%		0	1,170	0	0	0	0	0	0	0	0
Inflation 3%		0	0	1,755	0	0	0	0	0	0	0
Inflation 4%		0	0	0	2,340	0	0	0	0	0	0
Inflation 5%		0	0	0	0	2,925	0	0	0	0	0
Inflation 6%		0	0	0	0	0	3,510	0	0	0	0
Inflation 7%		0	0	0	0	0	0	4,095	0	0	0
Inflation 8%		0	0	0	0	0	0	0	4,680	0	0
Inflation 9%		0	0	0	0	0	0	0	0	5,265	0
	Total	0	1,170	1,755	2,340	2,925	3,510	4,095	4,680	5,265	5,850
Total Expenditures and Uses		58,500	59,670	60,255	60,840	61,425	62,010	62,595	63,180	63,765	64,350
Change in Fund Balance		-14,500	-14,870	-14,639	-14,392	-14,128	-13,847	-13,549	-13,233	-12,899	-12,546
	Ending Balance	**217,081**	**202,211**	**187,572**	**173,180**	**159,052**	**145,205**	**131,656**	**118,423**	**105,524**	**92,978**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
410 General Facilities Replacement Fund											
Beginning Balance		**4,060,388**	**1,000,297**	**-1,253,498**	**-1,718,254**	**-1,365,620**	**-2,038,451**	**-2,209,547**	**-4,547,703**	**-4,770,009**	**-4,991,120**
Revenues and Other Fund Sources											
Revenue											
Fees		77,184	77,184	77,184	77,184	77,184	77,184	77,184	77,184	77,184	77,184
Investment Income		10,000	0	0	0	0	0	0	0	0	0
Tax Levy		748,650	748,650	748,650	748,650	748,650	748,650	748,650	748,650	748,650	748,650
	Total	835,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834
Other Fund Sources											
Bonds LC		14,500,000	0	0	0	0	0	0	0	0	0
Bonds PW Center		0	64,000,000	0	0	0	0	0	0	0	0
Donation - SC4200		50,000	0	0	0	0	0	0	0	0	0
	Total	14,550,000	64,000,000	0	0	0	0	0	0	0	0
Total Revenues and Other Fund Sources		15,385,834	64,825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834
Total Funds available		**19,446,222**	**65,826,131**	**-427,664**	**-892,420**	**-539,786**	**-1,212,617**	**-1,383,713**	**-3,721,869**	**-3,944,175**	**-4,165,286**
Expenditures and Uses											
Capital Projects & Equipment											
General Facilities											
Equipment Replacement	CM-01	0	5,000	0	1,000	0	1,000	0	5,000	0	1,000
Council Furniture	CM-02	40,000	0	0	0	0	0	0	0	0	0
Council Control/Sound System	CM-03	10,000	0	2,500	0	2,500	0	10,000	0	2,500	0
Council: camera replacement	CM-04	0	25,000	0	0	0	0	0	0	50,000	0
Liebert condensing unit (IT Server Room)	GEN-001	0	0	0	0	0	0	0	60,000	0	0
Liebert AHV (IT Server Room)	GEN-002	0	0	0	0	0	0	0	30,000	0	0
UPS - IT Server Room	GEN-003	0	0	0	0	0	0	50,000	0	0	0
Campus: Security Cameras	GF-001	30,000	30,000	30,000	0	0	0	0	0	0	0
Campus: Network Access Devices - previously IT	GF-002	30,425	29,244	3,000	35,000	33,000	33,000	33,000	33,000	33,000	33,000
City Hall/PD: Replace Rooftop Heat/ AC - 30 TON City Hall	GF-004	140,000	0	0	0	0	0	0	0	0	0
City Hall/PD: Replace Rooftop Heat/ AC - 50 TON City Hall	GF-005	175,000	0	0	0	0	0	0	0	0	0
City Hall/PD: Air Handler System City Hall	GF-006	435,000	0	0	0	0	0	0	0	0	0
City Hall/PD: Variable Control Motors (180 Valve)	GF-007	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
City Hall/PD: Misc Work Station Upgrades	GF-008	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
City Hall/PD: Conference Room Upgrades	GF-010	10,000	10,000	10,000	10,000	10,000	0	0	0	0	0
Campus: Door Card Reader	GF-011	0	0	35,000	0	0	0	0	0	0	0
MF: Make Up Air Units (Maintenance Garage)	GF-013	0	35,000	0	0	0	0	0	0	35,000	0
City Hall/PD: Water heaters	GF-014	10,000	0	0	0	0	0	0	0	0	0
City Hall/PD: Replace boiler City Hall	GF-015	0	0	0	0	0	0	0	0	60,000	0
City Hall/PD: Police & PW garage Co2/No2 detectors	GF-016	10,000	0	0	0	0	10,000	0	0	0	0
MF: Alerton Controls in PW Facility	GF-017	0	0	20,000	0	0	0	0	0	0	0
City Hall/PD: Update HVAC Controls - Software	GF-018	7,500	0	0	0	7,500	0	0	0	7,500	0
City Hall/PD: Update Flooring CH/PD	GF-019	20,000	20,000	20,000	20,000	0	0	0	0	0	0
MF: Update Flooring Maintenance Facility	GF-020	0	0	0	0	0	0	0	30,000	0	0
City Hall/PD: workstation replacement city hall	GF-022	0	0	0	0	0	0	0	0	350,000	0
City Hall/PD: Overhead door replacement - CH/PD/Main	GF-023	25,000	25,000	25,000	25,000	0	0	0	0	0	0
MF: Roof - North Garage	GF-025	0	0	0	0	0	0	0	120,000	0	0
MF: Roof - PW Garage	GF-026	0	0	0	0	0	0	0	175,000	0	0
? Card access system replacement	GF-028	0	0	0	50,000	0	0	0	0	0	0
City Hall/PD: Replace new Roof City Hall	GF-029	0	0	0	0	0	0	225,000	0	0	0
City Hall/PD: Emergency generator City Hall	GF-030	0	0	375,000	0	0	0	0	0	0	0
MF: Emergency generator	GF-031	0	100,000	0	0	0	0	0	0	0	0
MF: Tables and chairs Maintenance Facility	GF-033	0	0	20,000	0	0	0	0	0	20,000	0
MF: Fuel system tank replacement	GF-034	0	215,000	0	0	0	0	0	0	20,000	0
MF: Maintenance Yard Security Gate	GF-035	0	30,000	0	0	0	0	0	0	0	0
City Hall/PD: Paint walls city hall	GF-036	0	0	25,000	0	0	0	25,000	0	0	0
MF: Paint walls Maintenance Facility	GF-037	0	15,000	0	15,000	0	0	0	0	15,000	0
City Hall/PD: Light Fixture Conversion	GF-038	0	0	75,000	0	0	0	0	0	0	0
City Hall/PD: Elevator (Kone)	GF-039	0	70,000	0	0	0	0	0	0	0	0
City Hall/PD: Police Elevator (Shindler 2003)	GF-040	0	0	90,000	0	0	0	0	0	0	0
PF: Brimhall gymnasium	GF-049	0	0	0	12,000	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
PF - Central Park gymnasium	GF-050	0	0	0	0	12,000	0	0	0	0	0
PF - Gymnastics Center Equipment	GF-051	12,000	0	0	0	0	0	0	20,000	0	0
Campus Facility Assessment	GF-053	30,000	0	0	0	0	0	0	0	0	0
City Hall/PD: Replace Sallyport Floors	GF-054	155,000	0	0	0	0	0	0	0	0	0
City Hall/PD: Rehab Lower Garage Floor	GF-055	0	355,000	0	0	0	0	0	0	0	0
City Hall/PD: Lower Garage Bathroom Upgrade	GF-056	0	0	0	0	30,000	0	0	0	0	0
City Hall/PD: PD Bathroom Upgrade	GF-057	0	0	60,000	0	0	0	0	0	0	0
City Hall/PD: Willow Room Equipment Upgrades	GF-058	0	0	10,000	0	0	0	0	0	0	0
New Maintenance Operations Center	GF-060	0	64,000,000	0	0	0	0	0	0	0	0
New License/Passport Center & Dance Studio	GF-061	14,500,000	0	0	0	0	0	0	0	0	0
SC: Arena: Concrete Floor (2008)	GF-070	0	0	0	0	125,000	0	0	0	0	0
GOLF: TRANSFER TO FUND 620-BLDG IMPROVEMENTS	GF-151	69,500	620,000	35,500	10,000	17,000	30,000	70,000	34,500	87,000	55,000
Fire Station: Painting/wall paper in various areas of Fire Station	GF-152	0	2,000	2,000	0	0	5,000	24,500	0	0	13,000
Fire Station: Carpeting in various areas of Fire Station	GF-153	0	0	0	0	8,800	0	8,000	0	0	25,000
Fire Station: Shift office counter tops	GF-154	0	3,500	0	0	0	0	0	0	0	0
Fire Station: Exercise room-flooring	GF-155	0	0	0	0	0	30,000	0	0	0	0
Fire Station: Bay painting	GF-156	30,000	0	0	0	0	0	0	0	0	0
Fire Station: Exterior gate & Controls	GF-157	0	0	0	0	0	0	40,000	0	0	0
Fire Station: Laundry Room Washer & dryer- gear	GF-159	20,000	0	0	0	0	0	0	0	0	0
Fire Station: Station Roof	GF-160	0	0	0	0	0	0	575,000	0	0	0
Fire Station: Apparatus High Pressure Washer	GF-161	0	0	0	0	0	0	0	0	0	18,000
Fire Station: Fire Station access control	GF-164	0	0	0	0	0	0	25,000	0	0	0
Fire Station: Security system	GF-165	3,000	0	3,000	0	0	0	45,000	0	0	0
Fire Station: Station Alerting system	GF-166	0	0	0	0	0	0	0	0	0	125,000
Fire Station: Apparatus Bay Air Compressor	GF-167	0	0	0	3,500	0	0	0	0	0	0
Fire Station: Overhead door replacement	GF-168	0	0	0	0	0	100,000	0	0	0	0
Fire Station: Bi-fold door operators	GF-169	0	120,000	0	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Fire Station: Bi-Fold Door Paint and Maintenance	GF-170	0	0	0	0	0	0	0	40,000	0	0
Fire Station: Make-up air units	GF-172	0	0	0	0	0	0	150,000	0	0	0
Fire Station: Chiller	GF-173	0	0	0	0	0	0	300,000	0	0	0
Fire Station: Heat pumps (24)	GF-174	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Fire Station: Water to Water Heat Pump	GF-175	0	0	0	0	0	0	0	150,000	0	0
Fire Station: Boiler and boiler pump	GF-176	0	0	0	0	0	300,000	0	0	0	0
Fire Station: Core Loop Pump	GF-177	0	0	0	0	0	0	25,000	0	0	0
Fire Station: Heat loop pump	GF-178	0	0	0	0	0	0	10,000	0	0	0
Fire Station: Exhaust fans	GF-179	0	0	0	0	0	0	10,000	0	0	0
Fire Station: Cabinet Unit Heaters	GF-180	0	0	0	0	0	0	0	0	0	25,000
Fire Station: Emergency Power Generator	GF-181	0	0	0	0	0	0	250,000	0	0	0
Fire Station: Campus loop pump	GF-182	0	0	0	0	0	0	0	0	0	10,000
Fire Station: Fluid cooler fan	GF-183	0	0	0	0	0	0	8,000	0	0	0
Fire Station: Heat zone pumps (6)	GF-184	0	0	0	0	0	0	0	30,000	0	0
Fire Station: Concrete Exterior	GF-185	0	10,000	0	0	10,000	0	0	10,000	0	0
Fire Station: Lighting - exterior and interior	GF-186	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Fire Station: Apparatus Bay Air Monitoring Sensors	GF-188	25,000	0	0	0	0	0	0	0	0	0
SC: Arena: Refrigeration System	SC-1068	0	0	15,000	0	900,000	0	0	0	0	0
SC: Arena: Fluid Cooler (2008)	SC-1069	0	0	0	0	125,000	0	0	0	0	0
SC: OVAL: Soft Starts	SC-1084	0	0	0	0	0	0	0	0	0	35,000
SC: Snow Melt Pit Arena-Stainless	SC-1137	0	20,000	0	0	0	0	0	0	0	0
SC - Fire Alarm System	SC-131	0	0	0	0	0	0	0	0	25,000	0
SC - Floor Scrubber	SC-138	0	0	0	0	0	0	0	0	15,000	0
SC: Water Heater- Domestic H20	SC-2054	0	0	0	0	0	13,000	0	0	0	0
SC: Water Heater- Zamboni (2007)	SC-2055	0	0	0	0	13,000	0	0	0	0	0
SC: Water Storage Tank	SC-2056	0	0	0	13,000	0	0	0	0	0	0
SC: Arena: Dasher Boards	SC-2071	300,000	0	0	0	0	0	0	0	0	0
SC: Arena: Scoreboard Large	SC-2073	0	0	25,000	0	0	0	0	0	0	0
Arena: Restroom Remodeling	SC-2077	0	250,000	0	0	0	0	0	0	0	0
SC: Drinking Fountains	SC-2134	0	0	0	12,000	0	0	0	0	0	0
SC: Ice Edgers-Arena	SC-2135	0	0	0	0	0	0	10,000	0	0	0
SC: Banquet Restroom Update (Upper)	SC-2142	0	30,000	0	0	0	0	0	0	0	0
SC: Walking Track Flooring	SC-2147	0	0	0	0	0	0	0	75,000	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
SC: OVAL and BR Elevator	SC-2148	0	130,000	0	0	0	0	0	0	0	0
SC: Arena: Paint Ceiling/Beams	SC-2149	250,000	0	0	0	0	0	0	0	0	0
SC: Arena: Bleacher Updates	SC-2150	100,000	0	0	0	0	0	0	0	0	0
SC: OVAL Brine Pumping Systems	SC-3092	0	0	0	195,000	0	0	0	0	0	0
OVAL Mechanical System Analysis & Implementation	SC-3201	0	0	0	0	25,000	250,000	400,000	0	0	0
SC: Banquet Ceiling Tiles	SC-4008	15,000	0	0	0	0	0	0	0	0	0
SC: OVAL Exterior Lighting	SC-4080	265,000	0	0	0	0	0	0	0	0	0
SC: OVAL: lobby rubber flooring	SC-4081	0	0	0	0	0	0	0	50,000	0	0
SC: OVAL: Micro Processors	SC-4083	0	0	0	0	0	0	0	0	0	80,000
SC: OVAL: Snow Melt Pit	SC-4089	0	0	0	0	50,000	0	0	0	0	0
SC: OVAL Safety Pad and Fence System	SC-4095	0	0	0	0	0	0	450,000	0	0	0
SC: OVAL: Repair Support Column and replace Netting	SC-4111	0	0	100,000	0	0	0	0	0	0	0
SC: Banquet Ctr: Flooring	SC-4118	0	0	45,000	0	0	0	0	0	0	45,000
SC: Banquet Ctr Wall and Window Covering	SC-4119	0	0	25,000	0	0	0	0	0	0	0
SC: Banquet Ctr: Divider Wall	SC-4123	0	60,000	0	0	0	0	0	0	0	0
SC: Banquet Ctr: Tables	SC-4126	10,000	10,000	0	0	0	0	0	0	0	0
SC: Bandy/OVAL Netting	SC-4133	0	0	0	0	0	0	0	0	0	20,000
SC: Ice Edgers-OVAL	SC-4136	0	0	0	0	0	0	10,000	0	0	0
SC: AV System Banquet Rooms	SC-4139	0	0	0	0	0	0	0	0	25,000	0
Rubber for outside of OVAL	SC-4141	35,000	0	0	0	0	0	0	0	0	0
SC: Banquet Hallway/Gen office/ Timing Room Flooring Replacement	SC-4146	0	0	0	0	0	0	30,000	0	0	0
SC: Updates to OVAL Lobby	SC-4200	100,000	0	0	0	0	0	0	0	0	0
SC: Exterior Painting	SC-5053	0	0	0	0	0	0	50,000	0	0	0
SC: County Road C Sign	SC-5060	0	0	0	0	0	0	0	0	40,000	0
SC: Arena: Roof	SC-5067	400,000	0	0	0	0	0	0	0	0	0
SC: OVAL: Skate Park and Inline Hockey Rink/Other Seasonal Activities	SC-5090	50,000	50,000	0	0	0	0	25,000	0	0	0
SC: Banquet and Lobby Roofs	SC-5117	750,000	0	0	0	0	0	0	0	0	0
SC: Skate Sharpeners Arena/OVAL	SC-5140	0	0	0	0	0	0	0	0	30,000	0
SC: Security/Keyless Entry System	SC-5144	100,000	0	0	0	0	0	0	0	0	0
SC- Ductwork Cleaning	SC-60132	0	0	0	0	0	0	0	0	30,000	0
SC: South Entry RTU (2007)	SC-6057	0	0	30,000	0	0	0	0	0	0	0
SC: Arena: Mezzanine HP (2009)	SC-6066	65,000	0	0	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
SC: OVAL: Lobby RTU	SC-6082	0	0	95,000	0	0	0	0	0	0	0
SC: Banquet Ctr: Fitness Room RTU (2007)	SC-6116	0	40,000	0	0	0	0	0	0	0	0
Banquet Ctr: Rose Room Heat Pump	SC-6120	85,000	0	0	0	0	85,000	0	0	0	0
SC: Banquet Ctr: Fireside Room HP	SC-6121	45,000	0	0	0	0	0	0	0	0	0
	Total	18,410,925	66,363,244	1,229,500	455,000	1,422,300	885,500	2,887,000	891,000	873,500	513,500
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	51,350
Inflation 2%		0	47,265	0	0	0	0	0	0	0	0
Inflation 3%		0	0	36,885	0	0	0	0	0	0	0
Inflation 4%		0	0	0	18,200	0	0	0	0	0	0
Inflation 5%		0	0	0	0	71,115	0	0	0	0	0
Inflation 6%		0	0	0	0	0	53,130	0	0	0	0
Inflation 7%		0	0	0	0	0	0	202,090	0	0	0
Inflation 8%		0	0	0	0	0	0	0	71,280	0	0
Inflation 9%		0	0	0	0	0	0	0	0	78,615	0
Transfers Out to Fund 620 Golf		35,000	669,120	24,205	0	5,250	58,300	74,900	85,860	94,830	49,500
	Total	35,000	716,385	61,090	18,200	76,365	111,430	276,990	157,140	173,445	100,850
Total Expenditures and Uses		18,445,925	67,079,629	1,290,590	473,200	1,498,665	996,930	3,163,990	1,048,140	1,046,945	614,350
Change in Fund Balance		-3,060,091	-2,253,795	-464,756	352,634	-672,831	-171,096	-2,338,156	-222,306	-221,111	211,484
	Ending Balance	**1,000,297**	**-1,253,498**	**-1,718,254**	**-1,365,620**	**-2,038,451**	**-2,209,547**	**-4,547,703**	**-4,770,009**	**-4,991,120**	**-4,779,636**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
411 Park Improvement Fund											
Beginning Balance		**3,334,951**	**3,152,951**	**1,828,091**	**1,790,645**	**1,512,614**	**1,231,066**	**322,898**	**353,177**	**54,604**	**-467**
Revenues and Other Fund Sources											
Revenue											
Investment Income		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Property Taxes		885,000	902,700	920,754	939,169	957,952	977,112	996,654	1,016,587	1,036,919	1,057,657
	Total	895,000	912,700	930,754	949,169	967,952	987,112	1,006,654	1,026,587	1,046,919	1,067,657
Other Fund Sources											
Donations PIP-30030		0	700,000	0	0	0	0	0	0	0	0
Grant - PIP90002		200,000	100,000	0	0	0	0	0	0	0	0
	Total	200,000	800,000	0	0	0	0	0	0	0	0
Total Revenues and Other Fund Sources		1,095,000	1,712,700	930,754	949,169	967,952	987,112	1,006,654	1,026,587	1,046,919	1,067,657
Total Funds available		**4,429,951**	**4,865,651**	**2,758,845**	**2,739,814**	**2,480,566**	**2,218,178**	**1,329,552**	**1,379,764**	**1,101,523**	**1,067,190**
Expenditures and Uses											
Capital Projects & Equipment											
Park Improvement Fund											
Park Irrigation System		0	50,000	0	50,000	0	0	0	0	0	0
Acorn Park Tennis and Basketball Courts	PIP-10001	50,000	0	0	0	175,000	0	0	0	50,000	0
Applewood Park - 1/2 Court basketball	PIP-10002	0	20,000	0	0	50,000	0	0	0	0	0
Autumn Grove Tennis Court and Basketball Courts	PIP-10003	0	0	0	0	0	175,000	0	0	0	0
Bruce Russell Tennis Courts (2) and Basketball Court	PIP-10004	0	0	0	0	0	175,000	0	0	0	0
Central Park Victoria: 2 lighted tennis, coated fence	PIP-10005	0	0	0	50,000	0	0	0	175,000	0	0
Evergreen Park Pickleball Courts	PIP-10006	0	100,000	0	0	0	0	0	50,000	0	0
Howard Johnson Tennis Court	PIP-10007	0	0	175,000	0	0	0	0	0	50,000	0
Lexington Park Basketball Court	PIP-10008	0	0	0	0	0	175,000	0	0	0	0
Owasso Hills: 1/2 court basketball	PIP-10009	0	15,000	0	0	0	0	0	50,000	0	0
Pioneer Basketball Court	PIP-10010	15,000	0	0	0	0	0	50,000	0	0	0
Keya Park Tennis and Basketball Courts	PIP-10011	0	0	175,000	0	0	0	0	0	50,000	0
Rosebrook Park: 2 lighted tennis, coated fence	PIP-10012	0	0	0	0	175,000	0	0	0	0	0
Sandcastle Park	PIP-10013	0	0	0	0	50,000	0	0	0	0	0
Valley Park Basketball Court	PIP-10014	15,000	0	0	0	0	0	50,000	0	0	0
Aŋpétu Téča Tennis Courts	PIP-10015	0	175,000	0	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Acorn Park Building	PIP-20001	0	0	0	12,500	0	0	0	0	0	0
Applewood Shade Structure	PIP-20002	0	0	0	0	0	40,000	0	0	0	0
Arb Maintenance Facility	PIP-20004	0	0	0	0	0	7,500	0	0	0	0
Arboretum Center	PIP-20005	0	0	0	0	0	0	15,000	0	0	0
Autumn Grove Park Building	PIP-20007	0	0	0	0	0	0	0	0	0	25,000
Central Park Foundation (Victoria West)	PIP-20010	0	0	0	0	0	0	250,000	0	0	0
Central Park Lexington Restrooms	PIP-20011	0	618,000	0	0	0	0	0	0	0	0
Central Park Victoria Ballfields Pavillion Shelter	PIP-20012	0	0	0	0	250,000	0	0	0	0	0
Evergreen Ballfields Concession & Storage Building	PIP-20014	0	0	0	20,000	0	0	0	0	0	0
Evergreen neighborhood shelter	PIP-20015	7,000	0	0	12,500	0	0	0	0	0	0
Central Park FORParks (Dale Street)	PIP-20016	0	0	0	0	0	250,000	0	0	0	0
HANC Facility and Grounds	PIP-20017	0	70,000	0	0	0	15,000	0	0	0	0
Central Park Jaycees Picnic Shelter	PIP-20018	0	0	0	0	0	250,000	0	0	0	0
Langton Lake Shade Structure	PIP-20019	0	0	5,000	0	0	0	0	0	0	0
Lexington Park Building	PIP-20021	0	0	0	0	0	7,000	0	0	0	25,000
Central Park Lions Pavilion (Victoria Side)	PIP-20022	0	0	0	0	0	0	250,000	0	0	0
Mapleview Park Shelter	PIP-20023	0	0	50,000	0	0	0	0	0	0	0
Oasis Park Building	PIP-20024	0	0	0	0	0	0	0	0	0	15,000
Owasso Ballfields Concession Building	PIP-20025	10,000	0	0	0	0	0	0	0	0	0
Pioneer Pergola	PIP-20026	0	0	5,000	0	0	0	0	0	0	0
Reservoir Woods Overlook	PIP-20027	0	0	0	5,000	0	0	0	0	0	0
Rosebrook Park Building	PIP-20030	0	0	0	0	0	0	7,000	0	0	20,000
Sandcastle Park Building	PIP-20031	0	0	0	0	0	5,500	0	0	0	0
Shirle Klaus Pavillion	PIP-20032	0	0	0	0	0	20,000	0	0	0	0
Veterans Park Restrooms	PIP-20033	0	10,000	0	0	0	0	0	0	0	0
Villa Park Building	PIP-20034	0	0	0	0	0	0	5,500	0	0	15,000
Park Buildings General	PIP-20035	0	0	0	0	0	0	0	75,000	0	0
Park Building Roofs	PIP-20036	0	0	0	0	0	0	0	72,000	72,000	0
Park Building HVAC	PIP-20037	0	0	0	0	0	0	0	15,000	15,000	0
Park Building Flooring	PIP-20038	0	0	0	0	0	0	0	0	15,000	15,000
Park Building Bathrooms	PIP-20039	0	0	15,000	15,000	0	0	0	0	0	0
Park Building Interior Painting	PIP-20041	0	0	0	0	0	0	0	0	24,000	0
Park Building Exterior Painting	PIP-20042	45,000	0	0	0	0	0	0	0	0	45,000
Park Building Appliances	PIP-20043	0	0	15,000	15,000	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Park Building AV Updates	PIP-20044	25,000	0	0	0	0	0	0	0	0	0
Acorn - 2014	PIP-30001	0	0	0	0	0	0	0	155,000	0	0
Bruce Russell - 2015	PIP-30004	0	0	0	0	0	0	0	0	125,000	0
Central Park Dale Street Playground	PIP-30006	300,000	0	0	0	0	0	0	0	0	0
Central Park Victoria West - 2015	PIP-30007	0	0	0	0	0	0	0	0	0	225,000
Central Park Victori ballfields - 2014	PIP-30008	0	0	0	0	0	0	0	105,000	0	0
Evergreen - 2010	PIP-30009	0	0	0	0	0	135,000	0	0	0	0
Howard Johnson - 2014	PIP-30010	0	0	0	0	0	0	0	135,000	0	0
Langton Lake @ Ballfields - 2014	PIP-30011	0	0	0	0	0	0	0	0	155,000	0
Langton Lake @ C2 - 2015	PIP-30012	0	0	0	0	0	0	0	0	0	95,000
Villa Park (Lower)	PIP-30014	0	185,000	0	0	0	0	0	0	0	0
Maple View - 2016	PIP-30015	0	0	0	0	0	0	0	0	0	95,000
Materion - 2014	PIP-30016	0	0	0	0	0	0	0	105,000	0	0
Oasis - 2015	PIP-30018	0	0	0	0	0	0	0	0	155,000	0
Upper Villa - 2016	PIP-30027	0	0	0	0	0	0	0	0	0	95,000
Valley Park Playground	PIP-30028	0	155,000	0	0	0	0	0	0	0	0
Veterans Playground	PIP-30029	0	200,000	0	0	0	0	0	0	0	0
Nature Playground	PIP-30030	0	700,000	0	0	0	0	0	0	0	0
Central Park Sand Volley Ball Court: 4 sand courts	PIP-40001	40,000	100,000	0	0	0	0	0	0	0	0
Acorn: Baseball Fields	PIP-50001	0	0	0	0	10,000	0	0	0	0	10,000
Upper Villa Park: Softball Field & Lighting	PIP-50004	0	0	0	0	30,000	0	0	0	0	10,000
Concordia: Softball Field	PIP-50005	0	0	0	0	0	0	0	0	0	10,000
Concordia: Baseball Field	PIP-50006	0	0	0	0	0	0	0	0	0	10,000
CP Dale Street Athletic Fields	PIP-50008	0	0	0	85,000	0	85,000	0	0	0	0
CP Dale Street Athletic: Black Vinyl Fence	PIP-50009	0	75,000	0	0	0	0	0	0	0	20,000
CP Lexington: Softball Fields	PIP-50011	0	0	0	75,000	0	20,000	0	0	0	0
CP Victoria: Softball Fields	PIP-50012	30,000	0	0	40,000	0	100,000	0	0	0	30,000
CP Victoria: Netting over play area	PIP-50013	0	0	0	0	10,000	0	0	0	0	0
CP Victoria: Lighting	PIP-50014	0	0	0	0	150,000	0	0	0	0	0
Evergereen: Baseball Field NW	PIP-50016	0	0	0	0	0	40,000	0	0	0	0
Evergreen: Batting Cage	PIP-50017	0	0	0	0	0	3,000	0	0	0	0
Langton Lake: Baseball Fields	PIP-50018	0	20,000	0	0	0	20,000	0	0	10,000	0
Langton Lake: Multi-Purpose	PIP-50019	0	0	0	50,000	0	0	0	0	0	10,000
Legion Field: Baseball Field	PIP-50021	0	10,000	0	0	0	0	10,000	0	0	0
Owasso Ballfields: Baseball Field	PIP-50023	150,000	0	0	0	0	15,000	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Rosebrook: Multi-Purpose (Soccer) Fields	PIP-50025	75,000	75,000	0	0	0	0	0	0	0	0
Rosebrook: Lighting	PIP-50027	0	0	100,000	0	0	0	0	0	0	0
CP Amphitheater Irrigation	PIP-60002	25,000	0	0	0	0	0	0	0	0	0
CP Dale Street: Bridge	PIP-70001	0	0	0	0	0	0	0	0	40,000	0
CP Frog Pond: Bridge	PIP-70002	0	0	0	0	0	0	0	40,000	0	0
CP Vict. Ballfields: Bridge	PIP-70003	0	0	0	0	40,000	0	0	0	0	0
HANC: Boardwalk Phase I	PIP-70005	0	0	0	500,000	0	0	0	0	0	0
Langton Lake: Boardwalk	PIP-70006	0	0	75,000	0	0	0	0	0	0	0
Langton Lake: Bridge	PIP-70007	0	0	75,000	0	0	0	0	0	0	0
Park Buildings: Tables & Chairs	PIP-80003	0	0	0	0	0	0	25,000	0	0	0
Park Pathway Lighting: General	PIP-80004	0	50,000	0	0	0	0	0	0	0	0
CP Amphitheater Sound System	PIP-80006	40,000	0	0	0	0	0	0	0	0	0
General Items (see below)	PIP-90001	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Natural Resources	PIP-90002	250,000	150,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Total	1,277,000	2,978,000	940,000	1,180,000	1,190,000	1,788,000	912,500	1,227,000	1,011,000	1,020,000
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	102,000
Inflation 2%		0	59,560	0	0	0	0	0	0	0	0
Inflation 3%		0	0	28,200	0	0	0	0	0	0	0
Inflation 4%		0	0	0	47,200	0	0	0	0	0	0
Inflation 5%		0	0	0	0	59,500	0	0	0	0	0
Inflation 6%		0	0	0	0	0	107,280	0	0	0	0
Inflation 7%		0	0	0	0	0	0	63,875	0	0	0
Inflation 8%		0	0	0	0	0	0	0	98,160	0	0
Inflation 9%		0	0	0	0	0	0	0	0	90,990	0
	Total	0	59,560	28,200	47,200	59,500	107,280	63,875	98,160	90,990	102,000
Total Expenditures and Uses		1,277,000	3,037,560	968,200	1,227,200	1,249,500	1,895,280	976,375	1,325,160	1,101,990	1,122,000
Change in Fund Balance		-182,000	-1,324,860	-37,446	-278,031	-281,548	-908,168	30,279	-298,573	-55,071	-54,343
	Ending Balance	**3,152,951**	**1,828,091**	**1,790,645**	**1,512,614**	**1,231,066**	**322,898**	**353,177**	**54,604**	**-467**	**-54,810**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
590 Street Replacement Fund											
Beginning Balance		**5,623,401**	**5,383,401**	**5,930,761**	**5,607,511**	**5,197,511**	**4,697,761**	**4,222,761**	**3,760,261**	**3,280,261**	**2,782,761**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000
Interest		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MSA		1,415,000	2,077,000	1,125,000	0	500,000	500,000	0	0	0	0
	Total	2,825,000	3,487,000	2,535,000	1,410,000	1,910,000	1,910,000	1,410,000	1,410,000	1,410,000	1,410,000
Other Fund Sources											
Total Revenues and Other Fund Sources		2,825,000	3,487,000	2,535,000	1,410,000	1,910,000	1,910,000	1,410,000	1,410,000	1,410,000	1,410,000
Total Funds available		**8,448,401**	**8,870,401**	**8,465,761**	**7,017,511**	**7,107,511**	**6,607,761**	**5,632,761**	**5,170,261**	**4,690,261**	**4,192,761**
Expenditures and Uses											
Capital Projects & Equipment											
Storm											
Toro Goundmaster Polor Trac 7210-D(2021) #110	STM-001	0	0	0	0	45,000	0	0	0	0	0
	Total	0	0	0	0	45,000	0	0	0	0	0
Street Replacement											
Mill & overlay - local streets	ST-001	1,650,000	1,650,000	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,850,000
MSA - County Road D, Cleveland - Fairview	ST-002	250,000	0	0	0	0	0	0	0	0	0
MSA - Albert, Commerce Pathway	ST-003	0	0	250,000	0	0	0	0	0	0	0
MSA - Lexington & Roselawn Signal Repalcement	ST-004	0	150,000	0	0	0	0	0	0	0	0
MSA - Rice, Larpentuer - Cty B	ST-005	375,000	350,000	0	0	0	0	0	0	0	0
MSA - Rice Street, CR B2-South Owasso	ST-007	125,000	375,000	375,000	0	0	0	0	0	0	0
MSA - 27-04 2027 PMP (Centerpointe, Roselawn)	ST-009	500,000	0	0	0	0	0	0	0	0	0
MSA - B2/Cleveland Signal	ST-010	0	75,000	0	0	0	0	0	0	0	0
MSA - Lexington Pathway, County B2-Brooks	ST-011	0	0	0	0	0	500,000	0	0	0	0
MSA - 29-04 2029 PMP - TBD	ST-012	0	0	500,000	0	0	0	0	0	0	0
MSA - 31-04 2031 PMP (Woodhill, Civic Center)	ST-013	0	0	0	0	500,000	0	0	0	0	0
MSA - Victoria Pathway, County C-County D	ST-014	165,000	282,000	0	0	0	0	0	0	0	0
	Total	3,065,000	2,882,000	2,775,000	1,750,000	2,250,000	2,250,000	1,750,000	1,750,000	1,750,000	1,850,000
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	185,000

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Inflation 2%		0	57,640	0	0	0	0	0	0	0	0
Inflation 3%		0	0	83,250	0	0	0	0	0	0	0
Inflation 4%		0	0	0	70,000	0	0	0	0	0	0
Inflation 5%		0	0	0	0	114,750	0	0	0	0	0
Inflation 6%		0	0	0	0	0	135,000	0	0	0	0
Inflation 7%		0	0	0	0	0	0	122,500	0	0	0
Inflation 8%		0	0	0	0	0	0	0	140,000	0	0
Inflation 9%		0	0	0	0	0	0	0	0	157,500	0
	Total	0	57,640	83,250	70,000	114,750	135,000	122,500	140,000	157,500	185,000
Total Expenditures and Uses		3,065,000	2,939,640	2,858,250	1,820,000	2,409,750	2,385,000	1,872,500	1,890,000	1,907,500	2,035,000
Change in Fund Balance		-240,000	547,360	-323,250	-410,000	-499,750	-475,000	-462,500	-480,000	-497,500	-625,000
	Ending Balance	**5,383,401**	**5,930,761**	**5,607,511**	**5,197,511**	**4,697,761**	**4,222,761**	**3,760,261**	**3,280,261**	**2,782,761**	**2,157,761**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
600 Sanitary Sewer Capital Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fees		2,237,000	2,759,100	2,415,350	1,304,160	1,342,950	1,353,090	1,341,780	1,362,420	1,626,280	1,544,400
	Total	2,237,000	2,759,100	2,415,350	1,304,160	1,342,950	1,353,090	1,341,780	1,362,420	1,626,280	1,544,400
Other Fund Sources											
Total Revenues and Other Fund Sources		2,237,000	2,759,100	2,415,350	1,304,160	1,342,950	1,353,090	1,341,780	1,362,420	1,626,280	1,544,400
Total Funds available		**2,237,000**	**2,759,100**	**2,415,350**	**1,304,160**	**1,342,950**	**1,353,090**	**1,341,780**	**1,362,420**	**1,626,280**	**1,544,400**
Expenditures and Uses											
Capital Projects & Equipment											
Parks & Recreation Vehicles & Equipment											
Water truck (1/2 cost) (2019) #510	PR-006	0	0	75,000	0	0	0	0	0	0	0
	Total	0	0	75,000	0	0	0	0	0	0	0
Public Works Vehicle and Equipment											
Trafifix Scorpion Attenuator (2017) #137	PW-025	0	0	0	0	0	7,500	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	0	0	0	25,000	0	0	0	0	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
	Total	0	0	0	0	25,000	7,500	0	7,500	0	0
Sanitary											
Sreco-Flexible EMSP-6 Easement Machine (2005) #215	SAN-006	0	95,000	0	0	0	0	0	0	0	0
Rover Sewer Camera (2019) #241	SAN-014	0	290,000	0	0	0	0	0	0	0	0
#xx GPS Unit	SAN-016	0	0	4,000	0	0	0	0	0	0	0
Asset Management System	SAN-022	50,000	0	0	0	0	0	0	0	0	0
Replace/Upgrade SCADAsystem	SAN-023	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
I & I reduction	SAN-024	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Lift Station - Brenner upgrade, no gen	SAN-025	400,000	0	0	0	0	0	0	0	0	0
Lift Station - Center Street upgrade, no gen	SAN-026	60,000	400,000	0	0	0	0	0	0	0	0
Lift Station - Fulham Rehab	SAN-031	0	60,000	635,000	0	0	0	0	0	0	0
Sewer main repairs (lining)	SAN-038	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Rubber Tire Backhoe	SAN-039	0	65,000	0	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Ford F350 (2022) #202	SAN-041	0	0	0	0	0	0	0	0	73,000	0
Chevrolet Silverado Flatbed Crane (2022) #209	SAN-042	0	0	0	0	0	0	0	0	165,000	0
Ford F250 (2017) #223	SAN-046	73,000	0	0	0	0	0	0	0	0	0
Caterpillar M315D Wheeled Back Hoe (2008) #211	SAN-047	0	134,000	0	0	0	0	0	0	0	0
	Total	1,837,000	2,298,000	1,893,000	1,254,000	1,254,000	1,254,000	1,254,000	1,254,000	1,492,000	1,254,000
Storm											
Rotobec PC018B Grapple 360 Mini Excavator (2014) #225 A13	STM-019	0	0	7,000	0	0	0	0	0	0	0
Lift Station Condition Analysis	STM-037	0	0	0	0	0	0	0	0	0	50,000
	Total	0	0	7,000	0	0	0	0	0	0	50,000
Water											
Caterpillar CVP75 Vibratory Plate Compactor (2015) #211 A14	WT-003	0	7,000	0	0	0	0	0	0	0	0
Caterpillar H65ES Hydraulic Breaker (2014) #225 A12	WT-005	0	0	5,000	0	0	0	0	0	0	0
Caterpillar 305E Excavator (2015) #225	WT-007	0	0	40,000	0	0	0	0	0	0	0
Bomag BMP8500 Compactor (2017) #237	WT-009	0	0	0	0	0	15,000	0	0	0	0
Water AMR meter system replacements	WT-017	400,000	400,000	325,000	0	0	0	0	0	0	100,000
	Total	400,000	407,000	370,000	0	0	15,000	0	0	0	100,000
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	140,400
Inflation 9%		0	0	0	0	0	0	0	0	134,280	0
Inflation 8%		0	0	0	0	0	0	0	100,920	0	0
Inflation 7%		0	0	0	0	0	0	87,780	0	0	0
Inflation 6%		0	0	0	0	0	76,590	0	0	0	0
Inflation 5%		0	0	0	0	63,950	0	0	0	0	0
Inflation 4%		0	0	0	50,160	0	0	0	0	0	0
Inflation 3%		0	0	70,350	0	0	0	0	0	0	0
Inflation 2%		0	54,100	0	0	0	0	0	0	0	0
	Total	0	54,100	70,350	50,160	63,950	76,590	87,780	100,920	134,280	140,400
Total Expenditures and Uses		2,237,000	2,759,100	2,415,350	1,304,160	1,342,950	1,353,090	1,341,780	1,362,420	1,626,280	1,544,400
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
610 Water Capital Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fees		1,612,000	4,701,180	1,615,040	1,711,840	1,642,200	3,208,090	1,769,780	1,803,060	1,715,660	1,775,400
	Total	1,612,000	4,701,180	1,615,040	1,711,840	1,642,200	3,208,090	1,769,780	1,803,060	1,715,660	1,775,400
Other Fund Sources											
Total Revenues and Other Fund Sources		1,612,000	4,701,180	1,615,040	1,711,840	1,642,200	3,208,090	1,769,780	1,803,060	1,715,660	1,775,400
Total Funds available		**1,612,000**	**4,701,180**	**1,615,040**	**1,711,840**	**1,642,200**	**3,208,090**	**1,769,780**	**1,803,060**	**1,715,660**	**1,775,400**
Expenditures and Uses											
Capital Projects & Equipment											
Public Works Vehicle and Equipment											
Trafifix Scorpion Attenuator (2017) #137	PW-025	0	0	0	0	0	7,500	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	0	0	0	25,000	0	0	0	0	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
	Total	0	0	0	0	25,000	7,500	0	7,500	0	0
Sanitary											
#xx GPS Unit	SAN-016	0	0	4,000	0	0	0	0	0	0	0
Asset Management System	SAN-022	50,000	0	0	0	0	0	0	0	0	0
Replace/Upgrade SCADAsystem	SAN-023	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Rubber Tire Backhoe	SAN-039	0	65,000	0	0	0	0	0	0	0	0
Caterpillar M315D Wheeled Back Hoe (2008) #211	SAN-047	0	133,000	0	0	0	0	0	0	0	0
	Total	54,000	202,000	8,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Storm											
Rotobec PC018B Grapple 360 Mini Excavator (2014) #225 A13	STM-019	0	0	7,000	0	0	0	0	0	0	0
	Total	0	0	7,000	0	0	0	0	0	0	0
Water											
Caterpillar CVP75 Vibratory Plate Compactor (2015) #211 A14	WT-003	0	7,000	0	0	0	0	0	0	0	0
Caterpillar H65ES Hydraulic Breaker (2014) #225 A12	WT-005	0	0	5,000	0	0	0	0	0	0	0
Caterpillar 305E Excavator (2015) #225	WT-007	0	0	40,000	0	0	0	0	0	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Felling Ft7t Trailer (2021) #236	WT-008	0	0	0	0	10,000	0	0	0	0	0
Bomag BMP8500 Compactor (2017) #237	WT-009	0	0	0	0	0	15,000	0	0	0	0
EH Wachs 77-000-38 Standard LX Valve Maintenance Trailer (2018) #240	WT-010	0	110,000	0	0	0	0	0	0	0	0
Trench Box - main 10'x8'	WT-015	0	30,000	0	0	0	0	0	0	0	0
Trench Box GME 5'x3'	WT-016	0	0	0	0	15,000	0	0	0	0	0
Water AMR meter system replacements	WT-017	400,000	400,000	325,000	0	0	0	0	0	0	100,000
Water Booster Station	WT-018	0	2,400,000	0	0	0	0	140,000	0	0	0
Elevated storage tank repainting contract	WT-019	98,000	10,000	10,000	10,000	10,000	1,500,000	10,000	10,000	10,000	10,000
Water Tower Mixing Equipment	WT-022	0	0	0	12,000	0	0	0	0	0	0
AH Meter Pits	WT-023	0	350,000	0	350,000	0	0	0	0	0	0
Water Main Replacement	WT-026	1,000,000	1,100,000	1,100,000	1,100,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
RAM 3500 (2022) #206	WT-029	0	0	0	0	0	0	0	73,000	0	0
Ford Transit 150 (2019) #208	WT-030	60,000	0	0	0	0	0	0	0	60,000	0
GMC C5500 Water Break (2008) #213	WT-032	0	0	0	170,000	0	0	0	0	0	0
Ford F250 (2017) #221	WT-033	0	0	73,000	0	0	0	0	0	0	0
Ford F350 (2022) #222	WT-034	0	0	0	0	0	0	0	75,000	0	0
	Total	1,558,000	4,407,000	1,553,000	1,642,000	1,535,000	3,015,000	1,650,000	1,658,000	1,570,000	1,610,000
Other Uses											
Inflation 2%		0	92,180	0	0	0	0	0	0	0	0
Inflation 3%		0	0	47,040	0	0	0	0	0	0	0
Inflation 4%		0	0	0	65,840	0	0	0	0	0	0
Inflation 5%		0	0	0	0	78,200	0	0	0	0	0
Inflation 6%		0	0	0	0	0	181,590	0	0	0	0
Inflation 7%		0	0	0	0	0	0	115,780	0	0	0
Inflation 8%		0	0	0	0	0	0	0	133,560	0	0
Inflation 9%		0	0	0	0	0	0	0	0	141,660	0
Inflation 10%		0	0	0	0	0	0	0	0	0	161,400
	Total	0	92,180	47,040	65,840	78,200	181,590	115,780	133,560	141,660	161,400
Total Expenditures and Uses		1,612,000	4,701,180	1,615,040	1,711,840	1,642,200	3,208,090	1,769,780	1,803,060	1,715,660	1,775,400
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
620 Golf Vehicle & Equipment Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Transfer from Fund 402		50,000	147,900	20,600	50,960	10,500	10,600	89,880	54,000	43,600	15,400
Transfer from Fund 410		35,000	669,120	24,205	0	5,250	58,300	74,900	85,860	94,830	49,500
	Total	85,000	817,020	44,805	50,960	15,750	68,900	164,780	139,860	138,430	64,900
Other Fund Sources											
Total Revenues and Other Fund Sources		85,000	817,020	44,805	50,960	15,750	68,900	164,780	139,860	138,430	64,900
Total Funds available		**85,000**	**817,020**	**44,805**	**50,960**	**15,750**	**68,900**	**164,780**	**139,860**	**138,430**	**64,900**
Expenditures and Uses											
Capital Projects & Equipment											
Golf											
Golf Shared with RSC Ford F150 Truck (2012)	G-001	0	0	0	0	0	0	0	0	40,000	0
Golf: Gas Pump / Tank: Replacement - 1967	G-002	0	20,000	0	0	0	0	0	0	0	0
Golf: Zero Turn Mower - 2008	G-003	0	0	0	0	0	0	0	0	0	14,000
Golf: Fairway Mower -2008	G-004	0	125,000	0	0	0	0	0	0	0	0
Golf: Greens Mower - 2000	G-005	0	0	0	0	0	0	0	50,000	0	0
Golf: Greens/tee mower - 2002	G-006	0	0	0	0	0	0	44,000	0	0	0
Golf: Turf Equipment/Aerators - 2001	G-007	0	0	0	39,000	0	0	0	0	0	0
Golf: Cushman #1 & 2 - 2014 and 1988	G-009	50,000	0	0	0	0	0	0	0	0	0
Golf: Utility Vehicle #2 2022	G-010	0	0	0	0	0	0	40,000	0	0	0
Golf: Course Safety Netting Replacement 1997	G-012	0	0	0	0	0	35,000	0	20,000	0	0
Golf: Top Dresser Tufco - 1993	G-013	0	0	20,000	0	0	0	0	0	0	0
Golf Com Bldg: Cameras	G-014	15,000	0	0	0	0	0	0	0	0	0
Golf: Operational Power Equipment	G-015	0	0	0	0	10,000	0	0	0	0	0
Golf: Com Bldg Kitchen Equipment 2018 ice	G-016	10,000	0	0	10,000	0	10,000	0	0	0	0
Golf: Com Bldg Paint Interior/ Exterior	G-017	0	15,000	14,500	0	0	20,000	0	14,500	0	0
Golf: Com Bldg Furnace / AC - 2018	G-018	0	0	0	0	0	0	70,000	0	0	0
Golf: Com Bldg Roof Replace - 2018	G-019	0	0	0	0	0	0	0	0	0	30,000
Golf: Com Bldg Carpeting/Flooring	G-020	0	19,000	0	0	0	0	0	0	17,000	0
Golf: Com Bldg Furn. Replace. - 2018 Tables then Chairs	G-021	0	10,000	9,000	0	0	0	0	10,000	0	10,000

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Golf: Replace Shop	G-022	0	600,000	0	0	0	0	0	0	0	0
Golf: Shop /Upgrades/Paint - 2018	G-023	0	0	0	0	0	0	0	25,000	0	0
Golf: Sidewalk/Exterior Repairs 2018	G-024	10,000	0	0	0	0	0	0	10,000	0	0
Golf: Course Improvements, Landscaping	G-025	0	0	0	0	5,000	0	0	0	0	5,000
Golf: Irrigation system upgrades	G-028	0	12,000	0	0	0	0	0	0	70,000	0
	Total	85,000	801,000	43,500	49,000	15,000	65,000	154,000	129,500	127,000	59,000
Other Uses											
Inflation 10%		0	0	0	0	0	0	0	0	0	5,900
Inflation 9%		0	0	0	0	0	0	0	0	11,430	0
Inflation 8%		0	0	0	0	0	0	0	10,360	0	0
Inflation 7%		0	0	0	0	0	0	10,780	0	0	0
Inflation 6%		0	0	0	0	0	3,900	0	0	0	0
Inflation 5%		0	0	0	0	750	0	0	0	0	0
Inflation 4%		0	0	0	1,960	0	0	0	0	0	0
Inflation 3%		0	0	1,305	0	0	0	0	0	0	0
Inflation 2%		0	16,020	0	0	0	0	0	0	0	0
	Total	0	16,020	1,305	1,960	750	3,900	10,780	10,360	11,430	5,900
Total Expenditures and Uses		85,000	817,020	44,805	50,960	15,750	68,900	164,780	139,860	138,430	64,900
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
640 Storm Sewer Capital Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fees		2,389,000	2,501,040	2,205,230	2,198,560	2,669,100	2,497,890	2,235,230	2,843,100	2,631,260	3,502,400
	Total	2,389,000	2,501,040	2,205,230	2,198,560	2,669,100	2,497,890	2,235,230	2,843,100	2,631,260	3,502,400
Other Fund Sources											
Total Revenues and Other Fund Sources		2,389,000	2,501,040	2,205,230	2,198,560	2,669,100	2,497,890	2,235,230	2,843,100	2,631,260	3,502,400
Total Funds available		**2,389,000**	**2,501,040**	**2,205,230**	**2,198,560**	**2,669,100**	**2,497,890**	**2,235,230**	**2,843,100**	**2,631,260**	**3,502,400**
Expenditures and Uses											
Capital Projects & Equipment											
Public Works Vehicle and Equipment											
Kubota M110GXDTC Tractor (2015) #116	PW-020	0	0	60,000	0	0	0	0	0	0	0
Trafifix Scorpion Attenuator (2017) #137	PW-025	0	0	0	0	0	7,500	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	0	0	0	25,000	0	0	0	0	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
	Total	0	0	60,000	0	25,000	7,500	0	7,500	0	0
Sanitary											
#xx GPS Unit	SAN-016	0	0	4,000	0	0	0	0	0	0	0
Asset Management System	SAN-022	50,000	0	0	0	0	0	0	0	0	0
Replace/Upgrade SCADAsystem	SAN-023	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Rubber Tire Backhoe	SAN-039	0	65,000	0	0	0	0	0	0	0	0
Caterpillar M315D Wheeled Back Hoe (2008) #211	SAN-047	0	133,000	0	0	0	0	0	0	0	0
	Total	54,000	202,000	8,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Storm											
Toro Goundmaster Polor Trac 7210-D(2021) #110	STM-001	0	0	0	0	45,000	0	0	0	0	0
Tiger 9119404J Flail Mower (2015) #116F	STM-003	0	0	0	25,000	0	0	0	0	0	0
Bay Lynx Machinability SW35 10'/15' (2015) #116PPlow a	STM-004	40,000	0	0	0	0	0	0	0	0	0
Bobcat S650 (2019) #126	STM-005	0	87,000	0	0	0	0	0	85,000	0	0

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Amazing Machine AM960-03 Pressure Washer (2019) #130	STM-006	0	0	25,000	0	0	0	0	0	0	0
Toro GrandStand 74519 Mower (2018) #140	STM-008	0	11,000	0	0	0	0	0	11,000	0	0
Toro GrandStand 74519 Mower (2018) #160	STM-009	0	0	11,000	0	0	0	0	0	0	0
Ver-Mac PCMS -320 Sign Board (2020) #163	STM-010	0	0	0	0	0	0	0	0	0	20,000
Bobcat UV34 (2025) #10125	STM-011	0	0	0	0	0	0	0	0	25,000	0
Towmaster T-14DT Trailer (2019) #165	STM-012	0	0	0	0	15,000	0	0	0	0	0
Wild Cat LS177A Compost Turner (1997) #168	STM-013	450,000	0	0	0	0	0	0	0	0	0
Tennant M-S30 Sweeper (2020) #171	STM-014	0	0	0	0	0	0	0	0	50,000	0
PJ Trailer U1 182 Mow Trailer (2018) #176	STM-015	0	10,000	0	0	0	0	0	0	0	0
Rotobec PC018B Grapple 360 Mini Excavator (2014) #225 A13	STM-019	0	0	7,000	0	0	0	0	0	0	0
Lift Station - Arona Upgrades	STM-029	0	0	0	0	0	0	0	0	0	250,000
Lift Station - Generator for St Croix	STM-031	0	0	0	0	0	0	0	0	0	180,000
Lift Station - Millwood Upgrades	STM-033	0	250,000	0	0	0	0	0	0	0	0
Lift Station Condition Analysis	STM-037	0	0	0	0	0	0	0	0	0	25,000
Plan - Update stormwater mgmt plan	STM-039	60,000	0	0	0	0	0	0	0	0	0
Projects - Bubbler System	STM-040	0	0	0	0	0	10,000	0	0	0	0
Projects - Fountain - Frog Pond	STM-041	0	0	0	0	10,000	0	0	0	0	0
Projects - Storm Infrastructure Rehabilitation (70%)	STM-042	1,200,000	1,300,000	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Projects - Water Quality Device Rehabilitation (30%)	STM-043	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Case 721G Loader (2019) #122	STM-048	0	0	0	0	358,000	0	0	0	0	0
Elgin Pelican P Sweeper (2017) #132	STM-049	0	0	0	0	0	250,000	0	0	0	0
Freightliner M2 106 Tru Vac (2020) #139	STM-050	0	0	0	0	0	0	0	0	0	305,000
Western Star 4700SF (2025) #145	STM-051	0	0	0	0	0	0	0	365,000	0	0
Western Star 47X (2025) #147	STM-052	0	0	0	0	0	0	0	0	0	315,000
Elgin Pelican NP Sweeper (2020) #167	STM-053	0	0	0	0	0	0	0	0	250,000	0
Ford F550 (2019) #178	STM-054	0	0	0	0	0	0	0	75,000	0	0
	Total	2,335,000	2,243,000	2,028,000	2,110,000	2,513,000	2,345,000	2,085,000	2,621,000	2,410,000	3,180,000

Source	Project #	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Water											
Caterpillar CVP75 Vibratory Plate Compactor (2015) #211 A14	WT-003	0	7,000	0	0	0	0	0	0	0	0
Caterpillar H65ES Hydraulic Breaker (2014) #225 A12	WT-005	0	0	5,000	0	0	0	0	0	0	0
Caterpillar 305E Excavator (2015) #225	WT-007	0	0	40,000	0	0	0	0	0	0	0
	Total	0	7,000	45,000	0	0	0	0	0	0	0
Other Uses											
Inflation 2%		0	49,040	0	0	0	0	0	0	0	0
Inflation 3%		0	0	64,230	0	0	0	0	0	0	0
Inflation 4%		0	0	0	84,560	0	0	0	0	0	0
Inflation 5%		0	0	0	0	127,100	0	0	0	0	0
Inflation 6%		0	0	0	0	0	141,390	0	0	0	0
Inflation 7%		0	0	0	0	0	0	146,230	0	0	0
Inflation 8%		0	0	0	0	0	0	0	210,600	0	0
Inflation 9%		0	0	0	0	0	0	0	0	217,260	0
Inflation 10%		0	0	0	0	0	0	0	0	0	318,400
	Total	0	49,040	64,230	84,560	127,100	141,390	146,230	210,600	217,260	318,400
Total Expenditures and Uses		2,389,000	2,501,040	2,205,230	2,198,560	2,669,100	2,497,890	2,235,230	2,843,100	2,631,260	3,502,400
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Sources and Uses of Funds Details

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
260 Community Development Vehicle & Equipment Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fund Balance		45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
	Total	45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Other Fund Sources											
Total Revenues and Other Fund Sources		45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Total Funds available		**45,000**	**100,000**	**45,000**	**0**	**0**	**0**	**0**	**45,000**	**45,000**	**0**
Expenditures and Uses											
Capital Projects & Equipment											
Community Development											
Inspection vehicle - 2017 Ford Escape	CD-001	45,000	0	0	0	0	0	0	0	0	0
Online Permit/Schedul. Software	CD-002	0	100,000	0	0	0	0	0	0	0	0
Inspection vehicle - 2019 Ford Ranger	CD-003	0	0	45,000	0	0	0	0	0	0	0
Inspection vehicle - 2023 Ford Lightening	CD-004	0	0	0	0	0	0	0	45,000	0	0
Inspection vehicle - 2025 Ford Lightening	CD-005	0	0	0	0	0	0	0	0	45,000	0
	Total	45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Other Uses											
Total Expenditures and Uses		45,000	100,000	45,000	0	0	0	0	45,000	45,000	0
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
400 Police Vehicle & Equipment Fund											
Beginning Balance		**279,360**	**336,570**	**390,826**	**413,435**	**416,957**	**255,839**	**335,937**	**243,048**	**284,402**	**354,149**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
MSA, Debt, Fees		0	0	19,000	0	19,000	0	0	0	0	0
Sale of Assets		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Tax Levy		750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
	Total	1,044,000	1,044,000	1,063,000	1,044,000	1,063,000	1,044,000	1,044,000	1,044,000	1,044,000	1,044,000
Other Fund Sources											
Total Revenues and Other Fund Sources		1,044,000	1,044,000	1,063,000	1,044,000	1,063,000	1,044,000	1,044,000	1,044,000	1,044,000	1,044,000
Total Funds available		**1,323,360**	**1,380,570**	**1,453,826**	**1,457,435**	**1,479,957**	**1,299,839**	**1,379,937**	**1,287,048**	**1,328,402**	**1,398,149**
Expenditures and Uses											
Capital Projects & Equipment											
Police Vehicle & Equipment											
Marked Squads (6 per year)	P-001	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000
Unmarked Detective Vehicles (2 per year)	P-002	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CSO Vehicle	P-003	50,000	0	0	50,000	0	0	50,000	0	0	0
Comm Relations / Admin Vehicle	P-004	0	0	50,000	0	50,000	0	0	50,000	0	0
Crime Scene Vehicle	P-005	0	53,000	0	0	0	0	53,000	0	0	0
Park Patrol/Response Vehicle	P-006	0	0	0	0	0	0	0	0	32,000	0
Squad/Vehicle Conversion and Outfitting	p-007	224,000	224,000	211,000	224,000	211,000	194,000	254,000	211,000	194,000	241,000
Stop Sticks and Tire Deflation Devices	P-008	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Radar Units (2 per year)	P-009	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700
Radio Equipment (4 squad and 4 portable)	P-010	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Defibrillators (AEDs)	P-011	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Computers and Printers (fleet)	P-012	0	0	0	0	200,000	0	0	0	0	0
Mobile Electronics	P-013	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Speed Notification Signs	P-014	0	10,000	0	0	2,000	0	10,000	0	0	0
Tracking/Surveillance Technology	P-015	5,500	0	0	0	0	5,500	0	0	0	0
Less Lethal Equipment	P-017	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Long Guns	P-018	15,000	15,000	15,000	15,000	43,750	43,750	15,000	15,000	15,000	15,000
Sidearms	P-019	9,000	9,000	66,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Tactical Gear	P-020	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
PPE and EMS Equipment	P-021	10,000	10,000	4,000	4,000	4,000	4,000	10,000	10,000	4,000	4,000

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Drone Equipment	P-022	28,000	8,000	8,000	28,000	8,000	8,000	28,000	8,000	8,000	28,000
Rapid Identification Technology (IBIS)	P-023	3,000	0	0	3,000	0	0	3,000	0	0	0
Crime Scene Equipment	P-024	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Fitness and Wellness Room	P-025	5,000	5,000	15,000	5,000	5,000	5,000	8,000	5,000	5,000	5,000
Evidence Room (office)	P-027	0	0	20,000	0	0	20,000	0	0	20,000	20,000
Conference Rooms Audio/Video Technology	P-028	0	10,000	0	10,000	0	10,000	0	10,000	0	0
Roll Call Equipment	P-029	0	8,000	0	0	0	0	0	0	0	0
Investigation Briefing Room	P-030	0	0	0	10,000	0	0	0	0	0	0
Shredder	P-031	7,800	0	0	0	0	0	0	0	0	0
Office Furniture (office)	P-033	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Patrol Area Cubicles	P-034	0	0	0	18,000	0	0	0	0	0	0
Appliances (office)	P-035	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Detention Room	P-036	0	0	0	5,000	0	0	0	0	0	0
	Total	889,000	883,700	920,700	912,700	1,064,450	830,950	971,700	849,700	818,700	853,700
Other Uses											
Inflation 20%		0	0	0	0	0	0	0	0	0	170,740
Inflation 19%		0	0	0	0	0	0	0	0	155,553	0
Inflation 18%		0	0	0	0	0	0	0	152,946	0	0
Inflation 17%		0	0	0	0	0	0	165,189	0	0	0
Inflation 16%		0	0	0	0	0	132,952	0	0	0	0
Inflation 15%		0	0	0	0	159,668	0	0	0	0	0
Inflation 14%		0	0	0	127,778	0	0	0	0	0	0
Inflation 13%		0	0	119,691	0	0	0	0	0	0	0
Inflation 12%		0	106,044	0	0	0	0	0	0	0	0
Inflation 11%		97,790	0	0	0	0	0	0	0	0	0
	Total	97,790	106,044	119,691	127,778	159,668	132,952	165,189	152,946	155,553	170,740
Total Expenditures and Uses		986,790	989,744	1,040,391	1,040,478	1,224,118	963,902	1,136,889	1,002,646	974,253	1,024,440
Change in Fund Balance		57,210	54,256	22,609	3,522	-161,118	80,098	-92,889	41,354	69,747	19,560
	Ending Balance	**336,570**	**390,826**	**413,435**	**416,957**	**255,839**	**335,937**	**243,048**	**284,402**	**354,149**	**373,709**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
401 Fire Vehicle & Equipment Fund											
Beginning Balance		**1,467,553**	**951,354**	**1,161,206**	**1,176,861**	**253,104**	**615,517**	**402,186**	**493,342**	**841,117**	**791,259**
Revenues and Other Fund Sources											
Revenue											
Investment Income		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Tax Levy		673,511	700,452	728,470	757,608	787,913	819,429	852,206	886,295	921,747	958,616
	Total	678,511	705,452	733,470	762,608	792,913	824,429	857,206	891,295	926,747	963,616
Other Fund Sources											
Bond Proceeds		0	0	0	0	0	0	0	0	2,000,000	0
	Total	0	0	0	0	0	0	0	0	2,000,000	0
Total Revenues and Other Fund Sources		678,511	705,452	733,470	762,608	792,913	824,429	857,206	891,295	2,926,747	963,616
Total Funds available		**2,146,064**	**1,656,806**	**1,894,676**	**1,939,469**	**1,046,017**	**1,439,946**	**1,259,392**	**1,384,637**	**3,767,864**	**1,754,875**
Expenditures and Uses											
Capital Projects & Equipment											
Fire Vehicle & Equipment											
Apparatus: Medical First Response Vehicle #3	F-004	340,000	0	0	0	0	0	0	0	0	0
Apparatus: Medical First Response Vehicle #1	F-005	0	0	0	0	0	340,000	0	0	0	0
Apparatus: Medical First Response Vehicle #2	F-006	0	0	0	0	0	0	340,000	0	0	0
Apparatus: Command Response Vehicle	F-009	0	95,000	0	95,000	0	95,000	0	95,000	0	0
Physical Fitness Training Equipment	F-011	0	0	0	7,500	0	0	0	0	18,000	0
Records Management System (RMS)	F-012	0	0	0	0	50,000	0	0	0	0	0
Self Contained Breathing Apparatus (SCBA)	F-013	0	0	0	495,250	0	0	0	0	0	0
Smoke Ventilation Fans	F-014	0	0	0	8,000	0	0	0	0	0	0
Power Equipment	F-015	12,000	0	0	0	0	12,000	0	0	0	0
Personal Protective Equipment	F-016	0	0	0	350,000	0	0	0	0	0	0
EMS Equipment	F-017	0	0	250,000	0	0	0	0	0	250,000	0
Medical Equipment - Durable Goods	F-018	8,000	0	0	0	0	8,000	0	0	0	0
Training Equipment	F-019	0	0	0	15,000	0	0	0	0	0	0
Portable/Mobile Communication Radios	F-021	370,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Emergency Mgmt Preparedness - EOC	F-022	0	0	0	45,000	0	0	0	0	45,000	0
Firefighting Equipment	F-023	5,000	0	0	0	0	0	0	0	0	0
Water Emergency Equipment	F-024	6,000	0	0	0	0	6,000	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Apparatus Based IT Infrastructure	F-025	10,000	0	35,000	0	10,000	0	35,000	0	10,000	0
Emergency Response - Air Monitoring Equipment	F-026	0	5,000	0	6,500	0	5,000	0	0	6,500	0
Rescue-Extrication Equipment	F-027	0	0	0	40,000	0	0	0	0	40,000	0
Nozzles & Fire hose	F-028	0	20,000	0	0	0	0	20,000	0	0	0
Therapy K9	F-029	0	0	0	0	0	0	0	15,000	0	0
Fire Administration - Furniture	F-030	0	0	0	0	0	0	0	20,000	0	0
Training Room Furniture	F-031	0	0	0	15,000	0	0	0	0	0	0
Kitchen appliances	F-033	0	0	10,000	0	0	0	0	10,000	0	0
Kitchen Furniture	F-034	10,000	0	0	0	0	0	0	0	0	0
Day Room Chairs	F-035	0	0	0	0	0	15,000	0	0	0	0
Audio Visual Equipment - Stationwide	F-036	0	0	6,500	0	0	0	0	0	0	0
Washer & Dryer - Second Floor	F-037	0	0	14,000	0	0	0	0	0	0	0
Bed Mattresses	F-038	0	0	0	0	0	0	0	14,000	0	0
Dorm Structures	F-039	0	0	0	0	0	55,000	0	0	0	0
Apparatus: Fire Engine - Pumper	F-040	0	0	0	0	0	0	0	0	2,000,000	0
Apparatus: Utility Apparatus	F-041	0	0	0	85,000	0	0	0	0	0	0
	Total	761,000	130,000	325,500	1,172,250	70,000	546,000	405,000	164,000	2,379,500	10,000
Other Uses											
Debt Service		350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	525,000	525,000
Inflation 11%		83,710	0	0	0	0	0	0	0	0	0
Inflation 12%		0	15,600	0	0	0	0	0	0	0	0
Inflation 13%		0	0	42,315	0	0	0	0	0	0	0
Inflation 14%		0	0	0	164,115	0	0	0	0	0	0
Inflation 15%		0	0	0	0	10,500	0	0	0	0	0
Inflation 16%		0	0	0	0	0	141,760	0	0	0	0
Inflation 17%		0	0	0	0	0	0	11,050	0	0	0
Inflation 18%		0	0	0	0	0	0	0	29,520	0	0
Inflation 19%		0	0	0	0	0	0	0	0	72,105	0
Inflation 20%		0	0	0	0	0	0	0	0	0	2,000
	Total	433,710	365,600	392,315	514,115	360,500	491,760	361,050	379,520	597,105	527,000
Total Expenditures and Uses		1,194,710	495,600	717,815	1,686,365	430,500	1,037,760	766,050	543,520	2,976,605	537,000
Change in Fund Balance		-516,199	209,852	15,655	-923,757	362,413	-213,331	91,156	347,775	-49,858	426,616
	Ending Balance	**951,354**	**1,161,206**	**1,176,861**	**253,104**	**615,517**	**402,186**	**493,342**	**841,117**	**791,259**	**1,217,875**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
402 Parks & Recreation Vehicle & Equipment Fund											
Beginning Balance		**94,015**	**276,909**	**-106,287**	**122,542**	**209,406**	**234,060**	**555,064**	**538,758**	**611,262**	**603,966**
Revenues and Other Fund Sources											
Revenue											
Investment Income		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Tax Levy		360,604	360,604	360,604	360,604	360,604	360,604	360,604	360,604	360,604	360,604
	Total	361,604	361,604	361,604	361,604	361,604	361,604	361,604	361,604	361,604	361,604
Other Fund Sources											
Total Revenues and Other Fund Sources		361,604	361,604	361,604	361,604	361,604	361,604	361,604	361,604	361,604	361,604
Total Funds available		**455,619**	**638,513**	**255,317**	**484,146**	**571,010**	**595,664**	**916,668**	**900,362**	**972,866**	**965,570**
Expenditures and Uses											
Capital Projects & Equipment											
Parks & Recreation Vehicles & Equipment											
Puppet Wagon	PR-001	0	20,000	0	0	0	0	0	0	0	0
Ford F350 with Plow (2016) #530	PR-002	0	0	0	70,000	0	0	0	0	0	0
Ford 3/4-ton (2012) #506	PR-003	0	0	0	0	0	0	0	50,000	0	0
Ford F350 Dump (2016) #528	PR-005	0	0	0	0	70,000	0	0	0	0	0
Water truck (1/2 cost) (2019) #510	PR-006	0	0	0	0	0	0	75,000	0	0	0
Bobcat Toolcat (2006) #511	PR-007	0	55,000	0	0	0	0	0	0	0	0
GMC Savana (2012) #517	PR-009	0	70,000	0	0	0	0	0	0	0	0
Ford 350 w. plow (2014) #515	PR-010	0	70,000	0	0	0	0	0	0	0	0
Ford with plow (2014) #516	PR-011	0	70,000	0	0	0	0	0	0	0	0
Zero Turn Replace (Arb.) (1999)	PR-012	0	0	9,500	0	0	0	0	0	0	0
Ford F350 (2016) #532	PR-013	0	0	0	50,000	0	0	0	0	0	0
Ford Passenger van (2006) #535	PR-015	0	0	0	0	0	0	0	0	55,000	55,000
Ford Passenger van (2006) #560	PR-017	0	0	0	0	0	0	0	0	55,000	55,000
Skating Center/Golf Plow Truck (2012)	PR-019	0	0	0	15,000	0	0	0	0	0	0
John Deere 3046R Tractor (2022) #504	PR-023	0	0	0	0	0	35,000	0	0	0	0
Toro 4000 Mower (2023) #509	PR-024	0	0	0	0	0	0	80,000	0	0	0
Toro 4000 Mower (2013) #513	PR-025	0	0	0	0	0	0	80,000	0	0	0
John Deere loader (2018) #553	PR-027	0	80,000	0	0	0	0	0	0	0	0
Toro 16' mower (2023) #536	PR-028	0	0	0	0	0	0	0	0	200,000	200,000
portable generator #538	PR-029	0	3,000	0	0	0	0	0	0	0	0
Towmaster trailer (2021) #543	PR-030	0	9,000	0	0	0	0	0	0	0	0
Holder C70SC snow machine (2022) #505	PR-035	0	0	0	0	0	0	0	195,000	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Holder Snow machine (2015) #518	PR-036	0	0	0	0	195,000	0	0	0	0	0
MT Trackless snow/sidewalk machine (2020) #585	PR-037	0	195,000	0	0	0	0	0	0	0	0
Pickup sander (2013)	PR-039	0	0	0	8,000	0	0	0	0	0	0
GOLF TRANSFER TO Golf fund equip	PR-040	78,000	38,000	54,000	44,000	14,000	0	44,000	0	0	0
Vermeer BC1500 Chipper (2017) #52317	PR-041	83,000	0	0	0	0	0	0	0	0	0
	Total	161,000	610,000	63,500	187,000	279,000	35,000	279,000	245,000	310,000	310,000
Storm											
Brush Mower Attachment	STM-027	0	22,000	0	0	0	0	0	0	0	0
	Total	0	22,000	0	0	0	0	0	0	0	0
Other Uses											
Inflation 11%		17,710	0	0	0	0	0	0	0	0	0
Inflation 12%		0	75,840	0	0	0	0	0	0	0	0
Inflation 13%		0	0	8,255	0	0	0	0	0	0	0
Inflation 14%		0	0	0	26,180	0	0	0	0	0	0
Inflation 15%		0	0	0	0	41,850	0	0	0	0	0
Inflation 16%		0	0	0	0	0	5,600	0	0	0	0
Inflation 17%		0	0	0	0	0	0	47,430	0	0	0
Inflation 18%		0	0	0	0	0	0	0	44,100	0	0
Inflation 19%		0	0	0	0	0	0	0	0	58,900	0
Inflation 20%		0	0	0	0	0	0	0	0	0	62,000
Transfers Out to Fund 620 Golf		0	36,960	61,020	61,560	16,100	0	51,480	0	0	0
	Total	17,710	112,800	69,275	87,740	57,950	5,600	98,910	44,100	58,900	62,000
Total Expenditures and Uses		178,710	744,800	132,775	274,740	336,950	40,600	377,910	289,100	368,900	372,000
Change in Fund Balance		182,894	-383,196	228,829	86,864	24,654	321,004	-16,306	72,504	-7,296	-10,396
	Ending Balance	**276,909**	**-106,287**	**122,542**	**209,406**	**234,060**	**555,064**	**538,758**	**611,262**	**603,966**	**593,570**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
403 Public Works Vehicle & Equipment Fund											
Beginning Balance		**493,154**	**-42,912**	**283,222**	**458,508**	**-89,286**	**78,500**	**408,386**	**432,872**	**778,648**	**843,134**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Investment Income		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Tax Levy		162,889	171,034	179,586	179,586	179,586	179,586	179,586	179,586	179,586	179,586
	Total	452,389	460,534	469,086	469,086	469,086	469,086	469,086	469,086	469,086	469,086
Other Fund Sources											
Total Revenues and Other Fund Sources		452,389	460,534	469,086	469,086	469,086	469,086	469,086	469,086	469,086	469,086
Total Funds available		**945,543**	**417,622**	**752,308**	**927,594**	**379,800**	**547,586**	**877,472**	**901,958**	**1,247,734**	**1,312,220**
Expenditures and Uses											
Capital Projects & Equipment											
Public Works Vehicle and Equipment											
Graphtec/SignMate Sign Equipment (Sign Shop) (2012) #100	PW-001	0	0	0	0	30,000	0	0	0	0	0
Bobcat 2.5" Slot Mill (2012) #111 A09	PW-006	20,000	0	0	0	0	0	0	0	0	0
Kage SB96 Snow Pusher (2013) #111 A10	PW-007	10,000	0	0	0	0	0	0	0	0	0
Bobcat 68" Angle Broom (2014) #111 A11	PW-008	0	10,000	0	0	0	0	0	0	0	0
Virnig VBW-72-HF33 Snow Blower (2017) #111 A15	PW-009	14,000	0	0	0	0	0	0	0	0	0
Bobcat 72" Sweeper (2018) #111 A16	PW-010	0	0	0	0	0	10,000	0	0	0	0
Bobcat 24PLA Millhead (2018) #111 A17	PW-011	0	20,000	0	0	0	0	0	0	0	0
Virnig TRPB90C Tree Puller (2018) #111 A18	PW-012	0	10,000	0	0	0	0	0	0	0	0
Bobcat HB980 Pallet Fork (2019) #111 A19	PW-013	0	0	10,000	0	0	0	0	0	0	0
Rapid Router (2021) #111 A20	PW-014	0	0	0	0	0	15,000	0	0	0	0
Virnig Pickup Broom (2022) #111 A21	PW-015	0	0	0	0	0	10,000	0	0	0	0
Virnig Snowblower (2024) #111 A23	PW-017	0	0	0	0	0	0	0	12,000	0	0
Bobcat S76 (2020) #111	PW-018	0	0	0	0	87,000	0	0	0	0	0
Kubota M110GXDTC Tractor (2015) #116	PW-020	0	0	60,000	0	0	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Towmaster T-20D Trailer (2024) #117	PW-021	0	0	0	0	0	0	0	25,000	0	0
Sullair 260 CFM Air Compressor (2011) #129	PW-023	0	0	0	0	40,000	0	0	0	0	0
Husqvarna Walk Behind Saw (2022) #133	PW-024	0	0	0	0	0	0	10,000	0	0	0
Trafifix Scorpion Attenuator (2017) #137	PW-025	7,500	0	0	0	0	0	0	0	0	0
Wacker RD-12 Roller (2013) #141	PW-026	0	0	25,000	0	0	0	0	0	0	0
Towmaster T-16DT Trailer (2017) #153	PW-027	20,000	0	0	0	0	0	0	0	0	0
Cimline 150DH Melter (2017) #166	PW-029	0	0	0	0	60,000	0	0	0	0	0
Towmaster T-9DT Trailer (2019) #172	PW-030	0	0	10,000	0	0	0	0	0	0	0
VariTech SB-600 Brine Maker (2020) #179	PW-032	0	20,000	0	0	0	0	0	0	0	0
Brine Tank 4000 Gallons #181	PW-034	0	25,000	0	0	0	0	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	25,000	0	0	0	0	0	0	25,000	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
Eng. GPS System	PW-040	40,000	0	0	0	0	0	0	0	0	0
Eng. Large format scanner/copier-bought in 25 instead of 26	PW-041	0	0	0	12,000	0	0	0	0	0	0
Eng. Total Station	PW-042	0	0	0	30,000	0	0	0	0	0	0
Eng. Utility Locator - Metrotech	PW-043	0	0	0	0	0	0	10,000	0	0	0
Garage: Band saw	PW-046	0	0	0	0	0	10,000	0	0	0	0
Garage: Brake lathe	PW-047	0	0	0	0	0	25,000	0	0	0	0
Garage: Column Lifts rehab/replace	PW-048	0	0	0	75,000	0	0	0	0	0	0
Garage: Drill Press	PW-049	0	10,000	0	0	0	0	0	0	0	0
Garage: Drive-on hoist rehab	PW-050	10,000	0	0	0	0	0	0	0	0	0
Garage: Hydraulic Press	PW-051	10,000	0	0	0	0	0	0	0	0	0
Garage: Tire Balancer	PW-055	0	0	20,000	0	0	0	0	0	0	0
Garage: Tire changer	PW-056	0	0	20,000	0	0	0	0	0	0	0
Eng. Office furniture	PW-057	0	0	10,000	0	0	0	0	0	0	0
Maintenance: Office furniture	PW-058	0	0	10,000	0	0	0	0	0	0	0
Western Star 4700SF (2023) #106	PW-063	0	0	0	0	0	0	0	0	0	315,000
Case 621F Loader (2016) #107	PW-064	0	0	0	400,000	0	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
International HV507 (2020) #109	PW-065	0	0	0	0	0	0	315,000	0	0	0
Western Star 4700SF (2020) #112	PW-066	0	0	0	0	0	0	0	0	315,000	0
Ford F250 (2020) #118	PW-067	0	0	0	0	0	0	0	60,000	0	0
Western Star 4700SF Tandem (2018) #125	PW-069	365,000	0	0	0	0	0	0	0	0	0
Ford F250 (2016) #128	PW-070	0	0	0	60,000	0	0	0	0	0	0
International 7400 SFA (2013) #144	PW-072	311,000	0	0	0	0	0	0	0	0	0
International 7400 SFA (2016) #155	PW-075	0	0	0	315,000	0	0	0	0	0	0
Chevrolet Equinox (2015) #301	PW-077	0	0	45,000	0	0	0	0	0	0	0
Chevrolet Equinox (2017) #302	PW-078	0	0	0	0	45,000	0	0	0	0	0
GMC Sierra (2018) #303	PW-079	0	0	0	0	0	50,000	0	0	0	0
Ford F150 (2015) #305	PW-080	0	0	50,000	0	0	0	0	0	0	0
Mitsubishi Outlander Hybrid (2019) #310	PW-081	0	0	0	0	0	0	45,000	0	0	0
Vermeer BC1800XL (2026) #11326	PW-082	83,000	0	0	0	0	0	0	0	0	0
	Total	890,500	120,000	260,000	892,000	262,000	120,000	380,000	104,500	340,000	315,000
Other Uses											
Inflation 11%		97,955	0	0	0	0	0	0	0	0	0
Inflation 12%		0	14,400	0	0	0	0	0	0	0	0
Inflation 13%		0	0	33,800	0	0	0	0	0	0	0
Inflation 14%		0	0	0	124,880	0	0	0	0	0	0
Inflation 15%		0	0	0	0	39,300	0	0	0	0	0
Inflation 16%		0	0	0	0	0	19,200	0	0	0	0
Inflation 17%		0	0	0	0	0	0	64,600	0	0	0
Inflation 18%		0	0	0	0	0	0	0	18,810	0	0
Inflation 19%		0	0	0	0	0	0	0	0	64,600	0
Inflation 20%		0	0	0	0	0	0	0	0	0	63,000
	Total	97,955	14,400	33,800	124,880	39,300	19,200	64,600	18,810	64,600	63,000
Total Expenditures and Uses		988,455	134,400	293,800	1,016,880	301,300	139,200	444,600	123,310	404,600	378,000
Change in Fund Balance		-536,066	326,134	175,286	-547,794	167,786	329,886	24,486	345,776	64,486	91,086
	Ending Balance	**-42,912**	**283,222**	**458,508**	**-89,286**	**78,500**	**408,386**	**432,872**	**778,648**	**843,134**	**934,220**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
404 Finance Equipment Fund											
Beginning Balance		**255,020**	**289,424**	**331,069**	**376,613**	**-33,843**	**6,526**	**46,386**	**90,935**	**136,479**	**182,023**
Revenues and Other Fund Sources											
Revenue											
Investment Income		500	500	500	500	500	500	500	500	500	500
Tax Levy		39,343	42,097	45,044	45,044	45,044	45,044	45,044	45,044	45,044	45,044
	Total	39,843	42,597	45,544	45,544	45,544	45,544	45,544	45,544	45,544	45,544
Other Fund Sources											
Total Revenues and Other Fund Sources		39,843	42,597	45,544	45,544	45,544	45,544	45,544	45,544	45,544	45,544
Total Funds available		**294,863**	**332,021**	**376,613**	**422,157**	**11,701**	**52,070**	**91,930**	**136,479**	**182,023**	**227,567**
Expenditures and Uses											
Capital Projects & Equipment											
Finance											
Financial Software: Upgrade	F-001	0	0	0	400,000	0	0	0	0	0	0
Computer replacements	F-003	4,900	850	0	0	4,500	4,900	850	0	0	4,500
	Total	4,900	850	0	400,000	4,500	4,900	850	0	0	4,500
Other Uses											
Inflation 11%		539	0	0	0	0	0	0	0	0	0
Inflation 12%		0	102	0	0	0	0	0	0	0	0
Inflation 14%		0	0	0	56,000	0	0	0	0	0	0
Inflation 15%		0	0	0	0	675	0	0	0	0	0
Inflation 16%		0	0	0	0	0	784	0	0	0	0
Inflation 17%		0	0	0	0	0	0	145	0	0	0
Inflation 20%		0	0	0	0	0	0	0	0	0	900
	Total	539	102	0	56,000	675	784	145	0	0	900
Total Expenditures and Uses		5,439	952	0	456,000	5,175	5,684	995	0	0	5,400
Change in Fund Balance		34,404	41,645	45,544	-410,456	40,369	39,860	44,549	45,544	45,544	40,144
	Ending Balance	**289,424**	**331,069**	**376,613**	**-33,843**	**6,526**	**46,386**	**90,935**	**136,479**	**182,023**	**222,167**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
405 Administration Equipment Fund											
Beginning Balance		**20,661**	**864**	**-1,751**	**-3,811**	**-5,290**	**-6,163**	**-6,404**	**-3,060**	**997**	**5,796**
Revenues and Other Fund Sources											
Revenue											
Investment Income		500	500	500	500	500	500	500	500	500	500
Tax Levy		26,878	27,685	28,515	29,371	30,252	31,159	32,094	33,057	34,049	35,070
	Total	27,378	28,185	29,015	29,871	30,752	31,659	32,594	33,557	34,549	35,570
Other Fund Sources											
Total Revenues and Other Fund Sources		27,378	28,185	29,015	29,871	30,752	31,659	32,594	33,557	34,549	35,570
Total Funds available		**48,039**	**29,049**	**27,264**	**26,060**	**25,462**	**25,496**	**26,190**	**30,497**	**35,546**	**41,366**
Expenditures and Uses											
Capital Projects & Equipment											
Administration											
Voting Equipment	ADM-001	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Data Practices Software	ADM-002	15,000	0	0	0	0	0	0	0	0	0
Furniture Replacement	ADM-003	2,500	2,500	2,500	2,500	2,500	2,500	0	0	0	0
	Total	42,500	27,500	27,500	27,500	27,500	27,500	25,000	25,000	25,000	25,000
Other Uses											
Inflation 11%		4,675	0	0	0	0	0	0	0	0	0
Inflation 12%		0	3,300	0	0	0	0	0	0	0	0
Inflation 13%		0	0	3,575	0	0	0	0	0	0	0
Inflation 14%		0	0	0	3,850	0	0	0	0	0	0
Inflation 15%		0	0	0	0	4,125	0	0	0	0	0
Inflation 16%		0	0	0	0	0	4,400	0	0	0	0
Inflation 17%		0	0	0	0	0	0	4,250	0	0	0
Inflation 18%		0	0	0	0	0	0	0	4,500	0	0
Inflation 19%		0	0	0	0	0	0	0	0	4,750	0
Inflation 20%		0	0	0	0	0	0	0	0	0	5,000
	Total	4,675	3,300	3,575	3,850	4,125	4,400	4,250	4,500	4,750	5,000
Total Expenditures and Uses		47,175	30,800	31,075	31,350	31,625	31,900	29,250	29,500	29,750	30,000
Change in Fund Balance		-19,797	-2,615	-2,060	-1,479	-873	-241	3,344	4,057	4,799	5,570
	Ending Balance	**864**	**-1,751**	**-3,811**	**-5,290**	**-6,163**	**-6,404**	**-3,060**	**997**	**5,796**	**11,366**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
406 Street Light Maintenance Fund											
Beginning Balance		**343,594**	**447,394**	**531,394**	**561,344**	**510,644**	**579,144**	**629,744**	**755,744**	**881,744**	**847,094**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000
Investment Income		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Tax Levy		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Other Fund Sources											
Total Revenues and Other Fund Sources		126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Total Funds available		**469,594**	**573,394**	**657,394**	**687,344**	**636,644**	**705,144**	**755,744**	**881,744**	**1,007,744**	**973,094**
Expenditures and Uses											
Capital Projects & Equipment											
Street Lights											
227447 - Josephine Woods	SL-027	20,000	0	0	0	0	0	0	0	0	0
Ped. RRFB @ Dale St & Nature Ctr	SL-028	0	25,000	0	0	0	0	0	0	0	0
Ped. RRFB @ Hamline & Garden	SL-030	0	12,500	0	0	0	0	0	0	0	0
227445 - Perimeter Drive	SL-031	0	0	25,000	0	0	0	0	0	0	0
227445 - Rice St	SL-032	0	0	10,000	0	0	0	0	0	0	0
Ped. RRFB @ Lydia & Lincoln - EAST	SL-033	0	0	25,000	0	0	0	0	0	0	0
Ped. RRFB @ Lydia & Lincoln - WEST	SL-034	0	0	25,000	0	0	0	0	0	0	0
Lighting System - Twin Lake Ph 3	SL-035	0	0	0	155,000	0	0	0	0	0	0
Ped. RRFB @ Hamline & Belmont	SL-036	0	0	0	0	25,000	0	0	0	0	0
Ped. RRFB @ Victoria St & Central Park	SL-037	0	0	0	0	25,000	0	0	0	0	0
227447 - Wheaton Woods	SL-038	0	0	0	0	0	15,000	0	0	0	0
Ped. RRFB @ Lexington Ave & Central Park	SL-039	0	0	0	0	0	25,000	0	0	0	0
Ped. RRFB @ Lexington Ave & Josephine Park	SL-040	0	0	0	0	0	25,000	0	0	0	0
Lighting System - Terrace Dr/Twin Lakes Trail #1	SL-041	0	0	0	0	0	0	0	0	135,000	0
	Total	20,000	37,500	85,000	155,000	50,000	65,000	0	0	135,000	0
Other Uses											
Inflation 11%		2,200	0	0	0	0	0	0	0	0	0
Inflation 12%		0	4,500	0	0	0	0	0	0	0	0
Inflation 13%		0	0	11,050	0	0	0	0	0	0	0
Inflation 14%		0	0	0	21,700	0	0	0	0	0	0
Inflation 15%		0	0	0	0	7,500	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Inflation 16%		0	0	0	0	0	10,400	0	0	0	0
Inflation 19%		0	0	0	0	0	0	0	0	25,650	0
	Total	2,200	4,500	11,050	21,700	7,500	10,400	0	0	25,650	0
Total Expenditures and Uses		22,200	42,000	96,050	176,700	57,500	75,400	0	0	160,650	0
Change in Fund Balance		103,800	84,000	29,950	-50,700	68,500	50,600	126,000	126,000	-34,650	126,000
	Ending Balance	**447,394**	**531,394**	**561,344**	**510,644**	**579,144**	**629,744**	**755,744**	**881,744**	**847,094**	**973,094**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
408 Pathway & Parking Lot Maintenance Fund											
Beginning Balance		**167,078**	**234,373**	**198,349**	**137,926**	**185,698**	**236,522**	**287,167**	**381,467**	**429,084**	**611,529**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000
Investment Income		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Tax Levy		80,911	93,048	107,005	123,056	141,514	162,741	187,152	215,225	247,509	284,635
	Total	450,911	463,048	477,005	493,056	511,514	532,741	557,152	585,225	617,509	654,635
Other Fund Sources											
Total Revenues and Other Fund Sources		450,911	463,048	477,005	493,056	511,514	532,741	557,152	585,225	617,509	654,635
Total Funds available		**617,989**	**697,421**	**675,354**	**630,982**	**697,212**	**769,263**	**844,319**	**966,692**	**1,046,593**	**1,266,164**
Expenditures and Uses											
Capital Projects & Equipment											
Pathway & Parking											
Pathway maintenance	PP-001	250,000	250,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000
Pathway construction - NEW	PP-002	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
BNSF Railway lease payment	PP-003	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300
PARKLOT-006 Cedarholm Golf Course Parking Lot (2019)	PP-008	0	100,000	0	0	0	0	0	0	0	0
PARKLOT-007 Central Park Dale East (Nature Center) Parking Lot (2022)	PP-009	0	0	0	0	0	30,000	0	0	0	0
PARKLOT-009 Central Park Dale West (Arboretum) South Parking Lot (2022)	PP-011	0	0	0	0	0	20,000	0	0	0	0
PARKLOT-016 Howard Johnson Park Parking Lot (2024)	PP-017	0	0	0	0	0	0	0	20,000	0	0
PARKLOT-017 Langton Lake Park East Parking Lot (2021)	PP-018	0	0	0	0	10,000	0	0	0	0	0
PARKLOT-018 Langton Lake Park West (S lot off C2) Parking Lot (2021)	PP-019	0	0	0	0	25,000	0	0	0	0	0
PARKLOT-019 Langton Lake Park North (Baseball/Soccer) Parking Lot (2020)	PP-020	0	0	0	25,000	0	0	0	0	0	0
PARKLOT-020 Lexington Park (off Cty B) Parking Lot (2023)	PP-021	0	0	0	0	0	0	30,000	0	0	0
PARKLOT-024 Rosebrook Park (Wading Pool) Parking Lot (2026)	PP-025	0	0	0	0	0	0	0	0	0	100,000
PARKLOT-025 Roseville City Hall Parking Lot (2019)	PP-026	0	0	110,000	0	0	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
PARKLOT-032 Roseville Police Department Parking Lot (2019)	PP-031	0	0	0	0	0	0	0	20,000	0	0
PARKLOT-034 Roseville Skating Center North Parking Lot (2024)	PP-033	0	0	0	0	0	0	0	50,000	0	0
Pathway Rating (ICON)	PP-040	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Total	321,300	421,300	451,300	366,300	376,300	391,300	371,300	431,300	341,300	441,300
Other Uses											
Inflation 11%		38,016	0	0	0	0	0	0	0	0	0
Inflation 12%		0	53,472	0	0	0	0	0	0	0	0
Inflation 13%		0	0	61,828	0	0	0	0	0	0	0
Inflation 14%		0	0	0	54,684	0	0	0	0	0	0
Inflation 15%		0	0	0	0	60,090	0	0	0	0	0
Inflation 16%		0	0	0	0	0	66,496	0	0	0	0
Inflation 17%		0	0	0	0	0	0	67,252	0	0	0
Inflation 18%		0	0	0	0	0	0	0	82,008	0	0
Inflation 19%		0	0	0	0	0	0	0	0	69,464	0
Inflation 20%		0	0	0	0	0	0	0	0	0	93,120
Other Operating		24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300
	Total	62,316	77,772	86,128	78,984	84,390	90,796	91,552	106,308	93,764	117,420
Total Expenditures and Uses		383,616	499,072	537,428	445,284	460,690	482,096	462,852	537,608	435,064	558,720
Change in Fund Balance		67,295	-36,024	-60,423	47,772	50,824	50,645	94,300	47,617	182,445	95,915
	Ending Balance	**234,373**	**198,349**	**137,926**	**185,698**	**236,522**	**287,167**	**381,467**	**429,084**	**611,529**	**707,444**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
409 Central Services Equipment Fund											
Beginning Balance		**92,979**	**80,804**	**69,019**	**57,647**	**46,701**	**36,205**	**26,180**	**16,646**	**7,626**	**-859**
Revenues and Other Fund Sources											
Revenue											
Investment Income		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Tax Levy		48,760	49,735	50,730	51,744	52,779	53,835	54,911	56,010	57,130	58,272
	Total	52,760	53,735	54,730	55,744	56,779	57,835	58,911	60,010	61,130	62,272
Other Fund Sources											
Total Revenues and Other Fund Sources		52,760	53,735	54,730	55,744	56,779	57,835	58,911	60,010	61,130	62,272
Total Funds available		**145,739**	**134,539**	**123,749**	**113,391**	**103,480**	**94,040**	**85,091**	**76,656**	**68,756**	**61,413**
Expenditures and Uses											
Capital Projects & Equipment											
Central Services											
Postage Machine Lease	CS-001	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Copier/Printer/Scanner Lease	CS-002	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
	Total	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500
Other Uses											
Inflation 11%		6,435	0	0	0	0	0	0	0	0	0
Inflation 12%		0	7,020	0	0	0	0	0	0	0	0
Inflation 13%		0	0	7,602	0	0	0	0	0	0	0
Inflation 14%		0	0	0	8,190	0	0	0	0	0	0
Inflation 15%		0	0	0	0	8,775	0	0	0	0	0
Inflation 16%		0	0	0	0	0	9,360	0	0	0	0
Inflation 17%		0	0	0	0	0	0	9,945	0	0	0
Inflation 18%		0	0	0	0	0	0	0	10,530	0	0
Inflation 19%		0	0	0	0	0	0	0	0	11,115	0
Inflation 20%		0	0	0	0	0	0	0	0	0	11,700
	Total	6,435	7,020	7,602	8,190	8,775	9,360	9,945	10,530	11,115	11,700
Total Expenditures and Uses		64,935	65,520	66,102	66,690	67,275	67,860	68,445	69,030	69,615	70,200
Change in Fund Balance		-12,175	-11,785	-11,372	-10,946	-10,496	-10,025	-9,534	-9,020	-8,485	-7,928
	Ending Balance	**80,804**	**69,019**	**57,647**	**46,701**	**36,205**	**26,180**	**16,646**	**7,626**	**-859**	**-8,787**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
410 General Facilities Replacement Fund											
Beginning Balance		**-4,779,636**	**-5,020,512**	**-4,462,918**	**-4,160,274**	**-3,871,951**	**-6,027,492**	**-5,964,358**	**-18,238,429**	**-17,493,425**	**-16,746,131**
Revenues and Other Fund Sources											
Revenue											
Fees		77,184	77,184	77,184	77,184	77,184	77,184	77,184	77,184	77,184	77,184
Tax Levy		748,650	748,650	748,650	748,650	748,650	748,650	748,650	748,650	748,650	748,650
	Total	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834
Other Fund Sources											
Total Revenues and Other Fund Sources		825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834	825,834
Total Funds available		**-3,953,802**	**-4,194,678**	**-3,637,084**	**-3,334,440**	**-3,046,117**	**-5,201,658**	**-5,138,524**	**-17,412,595**	**-16,667,591**	**-15,920,297**
Expenditures and Uses											
Capital Projects & Equipment											
General Facilities											
Equipment Replacement	CM-01	0	1,000	0	5,000	0	1,000	0	1,000	1,000	5,000
Council Furniture	CM-02	0	0	0	0	0	40,000	0	0	0	0
Council Control/Sound System	CM-03	2,500	0	10,000	0	2,500	0	0	0	0	0
Council: camera replacement	CM-04	0	0	0	0	0	0	30,000	0	0	0
Campus: Network Access Devices - previously IT	GF-002	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
City Hall/PD: Replace Rooftop Heat/ AC-Police	GF-003	0	0	0	0	0	275,000	0	0	0	0
City Hall/PD: Misc Work Station Upgrades	GF-008	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
City Hall/PD: Heating boilers Police	GF-012	0	0	70,500	0	0	0	0	0	0	0
City Hall/PD: Water heaters	GF-014	0	0	25,000	0	0	0	0	0	0	0
City Hall/PD: Police & PW garage Co2/No2 detectors	GF-016	10,000	0	0	0	0	10,000	0	0	0	0
City Hall/PD: Update HVAC Controls - Software	GF-018	0	0	7,500	0	0	0	7,500	0	0	0
City Hall/PD: Update Flooring CH/PD	GF-019	0	0	0	0	0	100,000	0	0	0	0
City Hall/PD: Update Restrooms CH	GF-021	0	0	0	0	100,000	0	0	0	0	0
City Hall/PD: workstation replacement city hall	GF-022	0	0	0	350,000	0	0	0	0	0	0
City Hall/PD: Overhead door replacement - CH/PD/Main	GF-023	0	0	0	0	0	25,000	0	0	0	0
MF: Roof - Parks Garage	GF-024	0	0	150,000	0	0	0	0	0	0	0
City Hall/PD: Paint walls city hall	GF-036	25,000	0	0	0	25,000	0	0	0	0	0
MF: Paint walls Maintenance Facility	GF-037	0	0	0	15,000	0	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
City Hall/PD: Light Fixture Conversion	GF-038	0	0	0	0	0	75,000	0	0	0	0
MF: Pressure Washer	GF-041	10,000	0	0	0	0	0	0	0	0	0
PF: Brimhall gymnasium	GF-049	50,000	0	0	0	0	0	0	0	0	0
PF - Central Park gymnasium	GF-050	0	50,000	0	0	0	0	0	0	0	0
PF - Gymnastics Center	GF-052	50,000	0	0	0	0	0	0	0	0	0
GOLF: TRANSFER TO FUND 620-BLDG IMPROVEMENTS	GF-151	30,000	37,000	14,500	20,000	20,000	0	0	0	0	0
Fire Station: Painting/wall paper in various areas of Fire Station	GF-152	0	0	6,000	0	13,000	0	0	6,000	0	0
Fire Station: Carpeting in various areas of Fire Station	GF-153	0	0	0	0	10,000	0	0	0	0	0
Fire Station: Shift office counter tops	GF-154	0	5,000	0	0	0	0	0	0	0	0
Fire Station: Bay painting	GF-156	0	0	0	0	0	35,000	0	0	0	0
Fire Station: Laundry Room Washer & dryer- gear	GF-159	20,000	0	0	0	0	0	0	0	0	0
Fire Station: Apparatus High Pressure Washer	GF-161	0	0	0	0	0	0	0	0	0	18,000
Fire Station: Security system	GF-165	0	0	3,500	0	3,500	0	3,500	0	3,500	3,500
Fire Station: Heat pumps (24)	GF-174	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Fire Station: Concrete Exterior	GF-185	10,000	0	0	10,000	0	0	10,000	0	0	0
Fire Station: Lighting - exterior and interior	GF-186	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Fire Station: Apparatus Bay Air Monitoring Sensors	GF-188	25,000	0	0	0	0	0	0	0	0	0
SC: Snow Melt Pit Arena-Stainless	SC-1137	0	0	0	0	0	0	30,000	0	0	0
SC: Arena: Rubber flooring - changing area	SC-2063	0	0	15,000	0	0	0	0	0	0	0
SC: Arena: Rubber flooring - locker rooms	SC-2064	0	0	20,000	0	0	0	0	0	0	0
SC: Ice Edgers-Arena	SC-2135	0	0	0	0	0	0	12,000	0	0	0
SC: OVAL Refrigeration Plant	SC-3091	0	0	0	0	1,560,000	0	0	0	0	0
SC: OVAL Concrete Refrigeration Rink	SC-3093	0	0	0	0	0	0	11,000,000	0	0	0
SC: OVAL: Chemical Treatment System	SC-3114	0	20,000	0	0	0	0	0	0	0	0
SC: OVAL: Scoreboard	SC-4079	350,000	0	0	0	0	0	0	0	0	0
SC: OVAL Perimeter Paving/ Drainage System	SC-4094	0	0	0	0	232,000	0	0	0	0	0
SC: OVAL Safety Pad and Fence System	SC-4095	0	0	0	0	450,000	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
SC: Banquet Ctr Wall and Window Covering	SC-4119	25,000	0	0	0	0	0	0	0	0	0
SC: Banquet Ctr: Divider Wall	SC-4123	0	0	0	0	25,000	0	0	0	0	0
SC: Ice Edgers-OVAL	SC-4136	0	0	0	0	0	0	12,000	0	0	0
Rubber for outside of OVAL	SC-4141	0	0	0	0	0	35,000	0	0	0	0
SC: OVAL Divder Pads	SC-4143	40,000	0	0	0	0	0	0	0	0	0
SC: Parking Lot Lighting - North	SC-5058	0	0	0	1	0	0	0	0	0	0
SC: South Entry RTU (2007)	SC-6057	27,000	0	0	0	0	0	0	0	0	0
SC: Arena: Roof Top units (2) (2008) (Reznor Units)	SC-6062	195,000	0	0	0	0	0	0	0	0	0
SC: Arena: Mezzanine HP (2009)	SC-6066	0	0	65,000	0	0	0	0	0	0	0
SC: Arena: Locker Room RTU (2008)	SC-6072	0	0	0	0	0	0	30,000	0	0	0
SC: Banquet Ctr: Fitness Room RTU (2007)	SC-6116	0	40,000	0	0	0	0	0	0	0	0
SC: Banquet Ctr: Fireside Room HP	SC-6121	0	0	0	0	45,000	0	0	0	0	0
SC: Raider Room Heat Pump	SC-6122	0	0	0	0	25,000	0	0	0	0	0
	Total	931,000	214,500	448,500	461,501	2,572,500	657,500	11,196,500	68,500	66,000	88,000
Other Uses											
Inflation 11%		102,410	0	0	0	0	0	0	0	0	0
Inflation 12%		0	25,740	0	0	0	0	0	0	0	0
Inflation 13%		0	0	58,305	0	0	0	0	0	0	0
Inflation 14%		0	0	0	64,610	0	0	0	0	0	0
Inflation 15%		0	0	0	0	385,875	0	0	0	0	0
Inflation 16%		0	0	0	0	0	105,200	0	0	0	0
Inflation 17%		0	0	0	0	0	0	1,903,405	0	0	0
Inflation 18%		0	0	0	0	0	0	0	12,330	0	0
Inflation 19%		0	0	0	0	0	0	0	0	12,540	0
Inflation 20%		0	0	0	0	0	0	0	0	0	17,600
Transfers Out to Fund 620 Golf		33,300	28,000	16,385	11,400	23,000	0	0	0	0	0
	Total	135,710	53,740	74,690	76,010	408,875	105,200	1,903,405	12,330	12,540	17,600
Total Expenditures and Uses		1,066,710	268,240	523,190	537,511	2,981,375	762,700	13,099,905	80,830	78,540	105,600
Change in Fund Balance		-240,876	557,594	302,644	288,323	-2,155,541	63,134	-12,274,071	745,004	747,294	720,234
	Ending Balance	**-5,020,512**	**-4,462,918**	**-4,160,274**	**-3,871,951**	**-6,027,492**	**-5,964,358**	**-18,238,429**	**-17,493,425**	**-16,746,131**	**-16,025,897**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
411 Park Improvement Fund											
Beginning Balance		**-54,811**	**107,149**	**367,159**	**998,319**	**1,414,527**	**1,445,337**	**1,884,547**	**2,680,857**	**3,403,867**	**4,195,177**
Revenues and Other Fund Sources											
Revenue											
Investment Income		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Property Taxes		1,078,810	1,078,810	1,078,810	1,078,810	1,078,810	1,078,810	1,078,810	1,078,810	1,078,810	1,078,810
	Total	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810
Other Fund Sources											
Total Revenues and Other Fund Sources		1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810	1,088,810
Total Funds available		**1,033,999**	**1,195,959**	**1,455,969**	**2,087,129**	**2,503,337**	**2,534,147**	**2,973,357**	**3,769,667**	**4,492,677**	**5,283,987**
Expenditures and Uses											
Capital Projects & Equipment											
Park Improvement Fund											
Acorn Park Tennis and Basketball Courts	PIP-10001	0	0	0	0	175,000	0	0	0	0	0
Applewood Park - 1/2 Court basketball	PIP-10002	15,000	0	0	0	0	0	0	0	0	0
Autumn Grove Tennis Court and Basketball Courts	PIP-10003	0	50,000	0	0	0	0	0	0	0	0
Bruce Russell Tennis Courts (2) and Basketball Court	PIP-10004	0	50,000	0	0	0	0	0	0	0	0
Central Park Victoria: 2 lighted tennis, coated fence	PIP-10005	0	0	0	50,000	0	0	0	0	0	0
Evergreen Park Pickleball Courts	PIP-10006	0	0	0	0	175,000	0	0	0	0	0
Lexington Park Basketball Court	PIP-10008	0	50,000	0	0	0	0	0	0	0	0
Rosebrook Park: 2 lighted tennis, coated fence	PIP-10012	50,000	0	0	0	0	0	0	0	0	0
Acorn Park Building	PIP-20001	0	15,000	0	0	0	0	0	0	0	0
Arboretum Fountain	PIP-20006	0	0	0	0	0	0	0	60,000	0	0
Central Park Amphitheater	PIP-20009	0	0	0	250,000	0	0	0	0	0	0
Evergreen Ballfields Concession & Storage Building	PIP-20014	0	12,500	0	0	0	0	0	0	0	0
Evergreen neighborhood shelter	PIP-20015	0	12,500	0	0	0	0	0	0	0	0
HANC Facility and Grounds	PIP-20017	0	15,000	0	0	0	0	0	0	0	0
Park Building Flooring	PIP-20038	0	0	30,000	30,000	0	0	0	0	0	0
Park Building Exterior Painting	PIP-20042	45,000	0	0	0	0	0	0	0	0	0
Central Park Lexington Park - 2016	PIP-30005	300,000	0	0	0	0	0	0	0	0	0
Midland Gardens - 2019	PIP-30017	0	0	125,000	0	0	0	0	0	0	0
Owasso Hills Park - 1998	PIP-30020	0	0	0	0	155,000	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Pioneer - 1998	PIP-30021	0	0	0	0	155,000	0	0	0	0	0
Keya - 2023	PIP-30022	0	0	0	0	0	155,000	0	0	0	0
Rosebrook - 2000	PIP-30023	0	0	0	0	0	155,000	0	0	0	0
Tamarack - 2017	PIP-30025	155,000	0	0	0	0	0	0	0	0	0
Unity Park - 2018	PIP-30026	0	155,000	0	0	0	0	0	0	0	0
Central Park Sand Volley Ball Court: 4 sand courts	PIP-40001	0	20,000	0	0	0	0	0	0	0	0
Upper Villa Bocce: 2 lanes	PIP-40002	0	0	0	1	0	0	0	0	0	0
Central Park Bocce Ball Courts	PIP-40003	0	0	0	1	0	0	0	0	0	0
Villa Park Bocce	PIP-40006	0	10,000	0	0	0	0	0	0	0	0
CP Dale Street Athletic: Black Vinyl Fence	PIP-50009	20,000	0	0	0	0	0	0	0	0	0
CP Victoria: Softball Fields	PIP-50012	0	0	0	0	10,000	0	0	0	0	0
Langton Lake: Baseball Fields	PIP-50018	0	0	0	10,000	0	0	0	0	0	0
CP Lexington Marquee Sign	PIP-80001	0	100,000	0	0	0	0	0	0	0	0
General Items (see below)	PIP-90001	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Natural Resources	PIP-90002	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Total	835,000	740,000	405,000	590,002	920,000	560,000	250,000	310,000	250,000	250,000
Other Uses											
Inflation 11%		91,850	0	0	0	0	0	0	0	0	0
Inflation 12%		0	88,800	0	0	0	0	0	0	0	0
Inflation 13%		0	0	52,650	0	0	0	0	0	0	0
Inflation 14%		0	0	0	82,600	0	0	0	0	0	0
Inflation 15%		0	0	0	0	138,000	0	0	0	0	0
Inflation 16%		0	0	0	0	0	89,600	0	0	0	0
Inflation 17%		0	0	0	0	0	0	42,500	0	0	0
Inflation 18%		0	0	0	0	0	0	0	55,800	0	0
Inflation 19%		0	0	0	0	0	0	0	0	47,500	0
Inflation 20%		0	0	0	0	0	0	0	0	0	50,000
	Total	91,850	88,800	52,650	82,600	138,000	89,600	42,500	55,800	47,500	50,000
Total Expenditures and Uses		926,850	828,800	457,650	672,602	1,058,000	649,600	292,500	365,800	297,500	300,000
Change in Fund Balance		161,960	260,010	631,160	416,208	30,810	439,210	796,310	723,010	791,310	788,810
	Ending Balance	**107,149**	**367,159**	**998,319**	**1,414,527**	**1,445,337**	**1,884,547**	**2,680,857**	**3,403,867**	**4,195,177**	**4,983,987**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
590 Street Replacement Fund											
Beginning Balance		**2,157,760**	**1,514,260**	**852,260**	**171,760**	**-527,240**	**-1,296,490**	**-2,032,490**	**-2,786,990**	**-3,559,990**	**-4,351,490**
Revenues and Other Fund Sources											
Revenue											
Franchise Fees		1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000
Interest		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Total	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Other Fund Sources											
Total Revenues and Other Fund Sources		1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Total Funds available		**3,567,760**	**2,924,260**	**2,262,260**	**1,581,760**	**882,760**	**113,510**	**-622,490**	**-1,376,990**	**-2,149,990**	**-2,941,490**
Expenditures and Uses											
Capital Projects & Equipment											
Storm											
Toro Goundmaster Polor Trac 7210-D(2021) #110	STM-001	0	0	0	0	45,000	0	0	0	0	0
	Total	0	0	0	0	45,000	0	0	0	0	0
Street Replacement											
Mill & overlay - local streets	ST-001	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
	Total	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Other Uses											
Inflation 11%		203,500	0	0	0	0	0	0	0	0	0
Inflation 12%		0	222,000	0	0	0	0	0	0	0	0
Inflation 13%		0	0	240,500	0	0	0	0	0	0	0
Inflation 14%		0	0	0	259,000	0	0	0	0	0	0
Inflation 15%		0	0	0	0	284,250	0	0	0	0	0
Inflation 16%		0	0	0	0	0	296,000	0	0	0	0
Inflation 17%		0	0	0	0	0	0	314,500	0	0	0
Inflation 18%		0	0	0	0	0	0	0	333,000	0	0
Inflation 19%		0	0	0	0	0	0	0	0	351,500	0
Inflation 20%		0	0	0	0	0	0	0	0	0	370,000
	Total	203,500	222,000	240,500	259,000	284,250	296,000	314,500	333,000	351,500	370,000
Total Expenditures and Uses		2,053,500	2,072,000	2,090,500	2,109,000	2,179,250	2,146,000	2,164,500	2,183,000	2,201,500	2,220,000
Change in Fund Balance		-643,500	-662,000	-680,500	-699,000	-769,250	-736,000	-754,500	-773,000	-791,500	-810,000
	Ending Balance	**1,514,260**	**852,260**	**171,760**	**-527,240**	**-1,296,490**	**-2,032,490**	**-2,786,990**	**-3,559,990**	**-4,351,490**	**-5,161,490**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
600 Sanitary Sewer Capital Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fees		1,455,765	2,591,680	1,504,030	1,429,560	1,511,100	1,918,640	1,860,300	1,620,730	2,021,810	1,564,800
	Total	1,455,765	2,591,680	1,504,030	1,429,560	1,511,100	1,918,640	1,860,300	1,620,730	2,021,810	1,564,800
Other Fund Sources											
Total Revenues and Other Fund Sources		1,455,765	2,591,680	1,504,030	1,429,560	1,511,100	1,918,640	1,860,300	1,620,730	2,021,810	1,564,800
Total Funds available		**1,455,765**	**2,591,680**	**1,504,030**	**1,429,560**	**1,511,100**	**1,918,640**	**1,860,300**	**1,620,730**	**2,021,810**	**1,564,800**
Expenditures and Uses											
Capital Projects & Equipment											
Parks & Recreation Vehicles & Equipment											
Water truck (1/2 cost) (2019) #510	PR-006	0	0	0	0	0	0	75,000	0	0	0
	Total	0	0	0	0	0	0	75,000	0	0	0
Public Works Vehicle and Equipment											
Trafifix Scorpion Attenuator (2017) #137	PW-025	7,500	0	0	0	0	0	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	25,000	0	0	0	0	0	0	25,000	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
	Total	7,500	25,000	0	0	0	0	0	7,500	25,000	0
Sanitary											
Sand Bucket 24" 315D #211A	SAN-004	0	0	0	0	0	0	10,000	0	0	0
Sreco-Flexible EMSP-6 Easement Machine (2005) #215	SAN-006	0	0	0	0	0	0	95,000	0	0	0
Himoinsa/Iveco Hiw-40r Towable Generator (2004) #235	SAN-012	0	90,000	0	0	0	0	0	0	0	0
Rover Sewer Camera (2019) #241	SAN-014	0	290,000	0	0	0	0	0	0	0	0
Pioneer PPAT66S12 6" Trash Pump (2020) #20125	SAN-015	0	0	0	0	0	0	0	0	20,000	0
#xx GPS Unit	SAN-016	0	0	4,000	0	0	0	0	0	0	0
Asset Management System	SAN-022	50,000	0	0	0	0	0	0	0	0	0
Replace/Upgrade SCADAsystem	SAN-023	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
I & I reduction	SAN-024	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Lift Station - Josephine Rehab	SAN-033	0	0	0	0	60,000	400,000	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Lift Station - Wagner Rehab, no generator	SAN-036	0	0	0	0	0	0	0	60,000	400,000	0
Sewer main repairs (lining)	SAN-038	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Western Star 4700 900 ECO (2025) #20425	SAN-040	0	650,000	0	0	0	0	0	0	0	0
Ford F350 (2014) #217	SAN-044	0	5,000	0	0	0	0	0	0	0	0
Ford F250 (2017) #223	SAN-046	0	0	73,000	0	0	0	0	0	0	0
Caterpillar M315D Wheeled Back Hoe (2008) #211	SAN-047	0	0	0	0	0	0	134,000	0	0	0
	Total	1,304,000	2,289,000	1,331,000	1,254,000	1,314,000	1,654,000	1,493,000	1,314,000	1,674,000	1,254,000
Storm											
Rotobec PC018B Grapple 360 Mini Excavator (2014) #225 A13	STM-019	0	0	0	0	0	0	0	7,000	0	0
Lift Station Condition Analysis	STM-037	0	0	0	0	0	0	0	0	0	50,000
	Total	0	0	0	0	0	0	0	7,000	0	50,000
Water											
Caterpillar CVP75 Vibratory Plate Compactor (2015) #211 A14	WT-003	0	0	0	0	0	0	7,000	0	0	0
Caterpillar H65ES Hydraulic Breaker (2014) #225 A12	WT-005	0	0	0	0	0	0	0	5,000	0	0
Caterpillar 305E Excavator (2015) #225	WT-007	0	0	0	0	0	0	0	40,000	0	0
Bomag BMP8500 Compactor (2017) #237	WT-009	0	0	0	0	0	0	15,000	0	0	0
	Total	0	0	0	0	0	0	22,000	45,000	0	0
Other Uses											
Inflation 20%		0	0	0	0	0	0	0	0	0	260,800
Inflation 19%		0	0	0	0	0	0	0	0	322,810	0
Inflation 18%		0	0	0	0	0	0	0	247,230	0	0
Inflation 17%		0	0	0	0	0	0	270,300	0	0	0
Inflation 16%		0	0	0	0	0	264,640	0	0	0	0
Inflation 15%		0	0	0	0	197,100	0	0	0	0	0
Inflation 14%		0	0	0	175,560	0	0	0	0	0	0
Inflation 13%		0	0	173,030	0	0	0	0	0	0	0
Inflation 12%		0	277,680	0	0	0	0	0	0	0	0
Inflation 11%		144,265	0	0	0	0	0	0	0	0	0
	Total	144,265	277,680	173,030	175,560	197,100	264,640	270,300	247,230	322,810	260,800
Total Expenditures and Uses		1,455,765	2,591,680	1,504,030	1,429,560	1,511,100	1,918,640	1,860,300	1,620,730	2,021,810	1,564,800
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
610 Water Capital Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fees		2,854,365	2,126,880	1,997,840	2,010,960	2,124,050	2,243,440	2,327,130	2,151,730	2,152,710	2,294,400
	Total	2,854,365	2,126,880	1,997,840	2,010,960	2,124,050	2,243,440	2,327,130	2,151,730	2,152,710	2,294,400
Other Fund Sources											
Total Revenues and Other Fund Sources		2,854,365	2,126,880	1,997,840	2,010,960	2,124,050	2,243,440	2,327,130	2,151,730	2,152,710	2,294,400
Total Funds available		**2,854,365**	**2,126,880**	**1,997,840**	**2,010,960**	**2,124,050**	**2,243,440**	**2,327,130**	**2,151,730**	**2,152,710**	**2,294,400**
Expenditures and Uses											
Capital Projects & Equipment											
Public Works Vehicle and Equipment											
Trafifix Scorpion Attenuator (2017) #137	PW-025	7,500	0	0	0	0	0	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	25,000	0	0	0	0	0	0	25,000	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
	Total	7,500	25,000	0	0	0	0	0	7,500	25,000	0
Sanitary											
Sand Bucket 24" 315D #211A	SAN-004	0	0	0	0	0	0	10,000	0	0	0
Pioneer PPAT66S12 6" Trash Pump (2020) #20125	SAN-015	0	0	0	0	0	0	0	0	20,000	0
#xx GPS Unit	SAN-016	0	0	4,000	0	0	0	0	0	0	0
Asset Management System	SAN-022	50,000	0	0	0	0	0	0	0	0	0
Replace/Upgrade SCADAsystem	SAN-023	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Caterpillar M315D Wheeled Back Hoe (2008) #211	SAN-047	0	0	0	0	0	0	133,000	0	0	0
	Total	54,000	4,000	8,000	4,000	4,000	4,000	147,000	4,000	24,000	4,000
Storm											
Rotobec PC018B Grapple 360 Mini Excavator (2014) #225 A13	STM-019	0	0	0	0	0	0	0	7,000	0	0
	Total	0	0	0	0	0	0	0	7,000	0	0
Water											
Caterpillar CVP75 Vibratory Plate Compactor (2015) #211 A14	WT-003	0	0	0	0	0	0	7,000	0	0	0
Caterpillar H65ES Hydraulic Breaker (2014) #225 A12	WT-005	0	0	0	0	0	0	0	5,000	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Caterpillar 305E Excavator (2015) #225	WT-007	0	0	0	0	0	0	0	40,000	0	0
Felling Ft7t Trailer (2021) #236	WT-008	0	0	0	0	10,000	0	0	0	0	0
Bomag BMP8500 Compactor (2017) #237	WT-009	0	0	0	0	0	0	15,000	0	0	0
EH Wachs 77-000-38 Standard LX Valve Maintenance Trailer (2018) #240	WT-010	0	110,000	0	0	0	0	0	0	0	0
Water Booster Station	WT-018	1,000,000	0	0	0	0	0	0	0	0	0
Elevated storage tank repainting contract	WT-019	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Water Main Replacement	WT-026	1,500,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
RAM 3500 (2022) #206	WT-029	0	0	0	0	0	0	0	0	0	73,000
Ford Transit 150 (2019) #208	WT-030	0	0	0	0	0	0	60,000	0	0	0
GMC C5500 Water Break (2008) #213	WT-032	0	0	0	0	0	170,000	0	0	0	0
Ford F250 (2017) #221	WT-033	0	0	0	0	73,000	0	0	0	0	0
Ford F350 (2022) #222	WT-034	0	0	0	0	0	0	0	0	0	75,000
	Total	2,510,000	1,870,000	1,760,000	1,760,000	1,843,000	1,930,000	1,842,000	1,805,000	1,760,000	1,908,000
Other Uses											
Inflation 11%		282,865	0	0	0	0	0	0	0	0	0
Inflation 12%		0	227,880	0	0	0	0	0	0	0	0
Inflation 13%		0	0	229,840	0	0	0	0	0	0	0
Inflation 14%		0	0	0	246,960	0	0	0	0	0	0
Inflation 15%		0	0	0	0	277,050	0	0	0	0	0
Inflation 16%		0	0	0	0	0	309,440	0	0	0	0
Inflation 17%		0	0	0	0	0	0	338,130	0	0	0
Inflation 18%		0	0	0	0	0	0	0	328,230	0	0
Inflation 19%		0	0	0	0	0	0	0	0	343,710	0
Inflation 20%		0	0	0	0	0	0	0	0	0	382,400
	Total	282,865	227,880	229,840	246,960	277,050	309,440	338,130	328,230	343,710	382,400
Total Expenditures and Uses		2,854,365	2,126,880	1,997,840	2,010,960	2,124,050	2,243,440	2,327,130	2,151,730	2,152,710	2,294,400
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
620 Golf Vehicle & Equipment Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Transfer from Fund 402		0	36,960	61,020	61,560	16,100	0	51,480	0	0	0
Transfer from Fund 410		33,300	28,000	16,385	11,400	23,000	0	0	0	0	0
	Total	33,300	64,960	77,405	72,960	39,100	0	51,480	0	0	0
Other Fund Sources											
Total Revenues and Other Fund Sources		33,300	64,960	77,405	72,960	39,100	0	51,480	0	0	0
Total Funds available		**33,300**	**64,960**	**77,405**	**72,960**	**39,100**	**0**	**51,480**	**0**	**0**	**0**
Expenditures and Uses											
Capital Projects & Equipment											
Golf											
Golf: Zero Turn Mower - 2008	G-003	0	0	0	0	14,000	0	0	0	0	0
Golf: Greens Mower - 2000	G-005	0	0	44,000	0	0	0	0	0	0	0
Golf: Greens/tee mower - 2002	G-006	0	0	0	44,000	0	0	0	0	0	0
Golf: Turf Equipment/Aerators - 2001	G-007	0	21,000	0	0	0	0	0	0	0	0
Golf: Cushman #1 & 2 - 2014 and 1988	G-009	0	0	0	0	0	0	44,000	0	0	0
Golf: Operational Power Equipment	G-015	0	0	10,000	0	0	0	0	0	0	0
Golf: Com Bldg Kitchen Equipment 2018 ice	G-016	0	10,000	0	10,000	0	0	0	0	0	0
Golf: Com Bldg Paint Interior/ Exterior	G-017	30,000	0	14,500	0	20,000	0	0	0	0	0
Golf: Com Bldg Furn. Replace. - 2018 Tables then Chairs	G-021	0	15,000	0	0	0	0	0	0	0	0
Golf: Irrigation system upgrades	G-028	0	12,000	0	10,000	0	0	0	0	0	0
	Total	30,000	58,000	68,500	64,000	34,000	0	44,000	0	0	0
Other Uses											
Inflation 17%		0	0	0	0	0	0	7,480	0	0	0
Inflation 15%		0	0	0	0	5,100	0	0	0	0	0
Inflation 14%		0	0	0	8,960	0	0	0	0	0	0
Inflation 13%		0	0	8,905	0	0	0	0	0	0	0
Inflation 12%		0	6,960	0	0	0	0	0	0	0	0
Inflation 11%		3,300	0	0	0	0	0	0	0	0	0
	Total	3,300	6,960	8,905	8,960	5,100	0	7,480	0	0	0
Total Expenditures and Uses		33,300	64,960	77,405	72,960	39,100	0	51,480	0	0	0
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
640 Storm Sewer Capital Fund											
Beginning Balance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenues and Other Fund Sources											
Revenue											
Fees		2,461,425	2,756,320	2,850,990	2,404,260	2,563,350	3,016,000	2,637,180	2,965,930	3,729,460	2,536,800
	Total	2,461,425	2,756,320	2,850,990	2,404,260	2,563,350	3,016,000	2,637,180	2,965,930	3,729,460	2,536,800
Other Fund Sources											
Total Revenues and Other Fund Sources		2,461,425	2,756,320	2,850,990	2,404,260	2,563,350	3,016,000	2,637,180	2,965,930	3,729,460	2,536,800
Total Funds available		**2,461,425**	**2,756,320**	**2,850,990**	**2,404,260**	**2,563,350**	**3,016,000**	**2,637,180**	**2,965,930**	**3,729,460**	**2,536,800**
Expenditures and Uses											
Capital Projects & Equipment											
Public Works Vehicle and Equipment											
Kubota M110GXDTC Tractor (2015) #116	PW-020	0	0	60,000	0	0	0	0	0	0	0
Trafifix Scorpion Attenuator (2017) #137	PW-025	7,500	0	0	0	0	0	0	0	0	0
Bobcat T76 (2024) #131	PW-036	0	25,000	0	0	0	0	0	0	25,000	0
Generac light tower Magnum MLT4060KV (2013) #210	PW-037	0	0	0	0	0	0	0	2,500	0	0
Genie GS2646 Man Lift (2007) #90225	PW-038	0	0	0	0	0	0	0	2,500	0	0
Nissan PL40 Forklift (2006) #90125	PW-039	0	0	0	0	0	0	0	2,500	0	0
	Total	7,500	25,000	60,000	0	0	0	0	7,500	25,000	0
Sanitary											
Sand Bucket 24" 315D #211A	SAN-004	0	0	0	0	0	0	10,000	0	0	0
Pioneer PPAT66S12 6" Trash Pump (2020) #20125	SAN-015	0	0	0	0	0	0	0	0	20,000	0
#xx GPS Unit	SAN-016	0	0	4,000	0	0	0	0	0	0	0
Asset Management System	SAN-022	50,000	0	0	0	0	0	0	0	0	0
Replace/Upgrade SCADAsystem	SAN-023	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Caterpillar M315D Wheeled Back Hoe (2008) #211	SAN-047	0	0	0	0	0	0	133,000	0	0	0
	Total	54,000	4,000	8,000	4,000	4,000	4,000	147,000	4,000	24,000	4,000
Storm											
Toro Goundmaster Polor Trac 7210-D(2021) #110	STM-001	0	0	0	0	45,000	0	0	0	0	0
Tiger 9119404J Flail Mower (2015) #116F	STM-003	0	0	0	0	0	0	0	0	25,000	0
Bay Lynx Machinability SW35 10'/15' (2015) #116PPlow a	STM-004	0	0	0	0	0	40,000	0	0	0	0

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Bobcat S650 (2019) #126	STM-005	0	0	0	0	85,000	0	0	0	0	0
Amazing Machine AM960-03 Pressure Washer (2019) #130	STM-006	0	0	0	20,000	0	0	0	0	0	0
Toro GrandStand 74519 Mower (2018) #140	STM-008	0	0	0	0	0	11,000	0	0	0	0
Toro GrandStand 74519 Mower (2018) #160	STM-009	11,000	0	0	0	0	0	0	0	0	0
Bobcat UV34 (2025) #10125	STM-011	0	0	0	0	0	0	0	0	25,000	0
Towmaster T-14DT Trailer (2019) #165	STM-012	0	0	0	0	0	0	15,000	0	0	0
Wild Cat LS177A Compost Turner (1997) #168	STM-013	0	0	0	0	0	450,000	0	0	0	0
PJ Trailer U1 182 Mow Trailer (2018) #176	STM-015	0	10,000	0	0	0	0	0	0	0	0
Rotobec PC018B Grapple 360 Mini Excavator (2014) #225 A13	STM-019	0	0	0	0	0	0	0	7,000	0	0
Brush Mower Attachment	STM-027	0	22,000	0	0	0	0	0	0	0	0
Lift Station - St. Croix Upgrade	STM-035	0	0	0	0	0	0	0	0	950,000	0
Lift Station Condition Analysis	STM-037	0	0	0	0	0	0	0	0	0	25,000
Mount Ridge Storm Station Upgrade	STM-038	0	0	370,000	0	0	0	0	0	0	0
Plan - Update stormwater mgmt plan	STM-039	60,000	0	0	0	0	0	0	0	0	0
Projects - Bubbler System	STM-040	0	0	0	0	0	10,000	0	0	0	0
Projects - Fountain - Frog Pond	STM-041	0	0	0	0	10,000	0	0	0	0	0
Projects - Storm Infrastructure Rehabilitation (70%)	STM-042	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Projects - Water Quality Device Rehabilitation (30%)	STM-043	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Elgin Crosswind J Regene 3381d (2011) #121	STM-047	0	315,000	0	0	0	0	0	0	0	0
Western Star 4700SF (2025) #145	STM-051	0	0	0	0	0	0	0	365,000	0	0
	Total	2,156,000	2,432,000	2,455,000	2,105,000	2,225,000	2,596,000	2,100,000	2,457,000	3,085,000	2,110,000
Water											
Caterpillar CVP75 Vibratory Plate Compactor (2015) #211 A14	WT-003	0	0	0	0	0	0	7,000	0	0	0
Caterpillar H65ES Hydraulic Breaker (2014) #225 A12	WT-005	0	0	0	0	0	0	0	5,000	0	0
Caterpillar 305E Excavator (2015) #225	WT-007	0	0	0	0	0	0	0	40,000	0	0
	Total	0	0	0	0	0	0	7,000	45,000	0	0
Other Uses											

Source	Project #	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
Inflation 11%		243,925	0	0	0	0	0	0	0	0	0
Inflation 12%		0	295,320	0	0	0	0	0	0	0	0
Inflation 13%		0	0	327,990	0	0	0	0	0	0	0
Inflation 14%		0	0	0	295,260	0	0	0	0	0	0
Inflation 15%		0	0	0	0	334,350	0	0	0	0	0
Inflation 16%		0	0	0	0	0	416,000	0	0	0	0
Inflation 17%		0	0	0	0	0	0	383,180	0	0	0
Inflation 18%		0	0	0	0	0	0	0	452,430	0	0
Inflation 19%		0	0	0	0	0	0	0	0	595,460	0
Inflation 20%		0	0	0	0	0	0	0	0	0	422,800
	Total	243,925	295,320	327,990	295,260	334,350	416,000	383,180	452,430	595,460	422,800
Total Expenditures and Uses		2,461,425	2,756,320	2,850,990	2,404,260	2,563,350	3,016,000	2,637,180	2,965,930	3,729,460	2,536,800
Change in Fund Balance		0	0	0	0	0	0	0	0	0	0
	Ending Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Roseville Finance Commission
Agenda Item

DATE: July 14, 2026 **ITEM:** 5.b.

ITEM DESCRIPTION: Maintenance and Operations Center Update/Discussion

Background
At each meeting throughout the planning and construction process, staff will provide updates on the progress of the Maintenance and Operations Center. The February 11th Commission meeting contained a lot of information with regard to this project, and it is recommended that Commission members bring this information to each meeting for reference.

The Below information was provided by the City Public Works Director, Jesse Freihammer:

Both the License Passport Center and Dance Studio (LPCDS) and Maintenance Operations Center (MOC) are still in schematic design. Both the LPCDS and MOC schematic design reports will be presented to Council at their June 15th council meeting. The Council will consider approving an agreement with the VFW to purchase a portion of their parking lot for the project. The agreement would include a shared parking agreement and storm water easement over the parking lot.

A third stakeholder meeting was held Wednesday, June 3, 2026 to review updated plans and to get feedback on the building architecture as well as buffers around the sites. Stakeholder minutes and presentations can be found here. https://www.cityofroseville.com/4017/Civic-Campus-Final-Design-Stakeholder-Gr

The overall project is looking to be bid late this year with construction starting in 2027.

Recommendation
No recommendation at this time.

Attachments
None

Roseville Finance Commission
Agenda Item

DATE: July 14, 2026 **ITEM:** 5.c.

ITEM DESCRIPTION: Finance Tracking Document

Background

Recommendation

Attachments

1. Tracking Document

Roseville Finance Commission
Recommendation Tracking Report
Report Date - April 14, 2026

No.	Recommendation	Description	Date Recommend	Date Presented	Status	Discussion and Next Steps
2025-06	Finance Commission agrees with the proposed update and revisions including the update to the statutory limit of 3% of estimated market value of taxable property. The Commission recommends changing the "AAA Bond rating" to "Strong Credit Rating". With these changes the Commission recommends approval by City Council.	Debt Policy review and revision	10/14/2025	10/27/2025	mplemente	Finance Commission reviewed and discussed proposed changes and updates to Debt Policy.
2026-01	Finance Commission recommends expanded disclosures in the statistical section of the Annual Comprehensive Financial Report. (ACFR)	Recommendation is to expand disclosures in Table 5. Recommends adding a new column to disclose the annual % increase in Property Tax. Further recommends adding new columns for Sales Tax and Franchise Fees. The intent of this recommendation is to show the annual change in city tax burden for homeowners and businesses. <u>Also report annual property tax on median value home</u>	1/13/2026		Pending	Finance Commission will continue the conversation about this recommendation at the meeting of 2/10/26. We expect the continuing conversation will include an examination of the annual change in city tax burden on median value home.
2026-02	Finance Commission would like to review a sample copy of a simplified ACFR report to determine if it might be a worthy addition to our standard financial reports.	Finance Director made reference to a simplified ACFR format that might be easier to read and understand.	1/13/2026		Pending	Discussion about the complex format of the ACFR. Probably beyond what is reasonable for the average reader to comprehend and synthesize.
2026-03	Numerous questions or recommendations were discussed in many of the City Funds. For example, suggested use of borrowing as a source of funds for fire engines. Another example is use of state grants or borrowed funds for OVAL improvements. A common theme of these suggestions is creative or alternative sources of funding so that levy is not the sole source of CIP funding.	Finance Commission reviewed the first draft of the Capital Improvement Plan for 2027.	1/13/2026		Pending	The Finance Commission asked questions or made recommendations about the CIP draft for the consideration of staff or City Council.
2026-04	Finance Commission recommends 20 year CIP report without inflation. Also recommends 10 year CIP report with a 3% inflation factor.	Finance Commission discussed format options for the CIP budget worksheets. Are the last 10 years of a 20 year look ahead really useful? Should we add a cost of living escalator of some sort?	1/13/2026		Pending	It was noted that costs contained in the CIP budget worksheets are updated to estimated market conditions each year

Roseville Finance Commission
Agenda Item

DATE: July 14, 2026 **ITEM:** 5.d.

ITEM DESCRIPTION: 2026 Meeting Topics & Calendar

Background

Recommendation

Attachments

1. 2026 Calendar

Roseville Finance Commission

2026 Meeting Topics & Calendar

Month	2026 Discussion Topics (Tentative)
January 13	▪ Review final 2026 Budget & Levy ▪ Government Budget and Financial Processes Review ▪ Maintenance and Operations Center update
February 10	▪ CIP Discussion-should inflation be factored in, debt issuance, other changes ▪ Maintenance and Operations Center update ▪ Commissioner request for additional information in the ACFR
March 10	▪ Select Chair, Vice-Chair, and Ethics Commission Representative ▪ Review 2025 Investment Portfolio performance ▪ Maintenance and Operations Center update
April 14	▪ Oath of Office by new Commissioners ▪ Review 2025 preliminary year-end cash reserve levels ▪ Maintenance and Operations Center update
May 12	▪ Discuss items for Joint City Council-Finance Commission meeting ▪ Review 2025 Audit Reports ▪ Maintenance and Operations Center update
June 9	▪ Finalize discussion items for joint City Council-Finance Commission meeting ▪ Maintenance and Operations Center update
July 14	▪ 2027-2046 Capital Improvement Plan review #1 ▪ Maintenance and Operations Center update
August 26 * Wednesday	▪ Discuss the 2027 City Manager Recommended Budget & Tax Levy ▪ 2027-2046 Capital Improvement Plan review #2 ▪ Maintenance and Operations Center update
September 15	▪ Establish Recommendation on 2026 City Manager Recommended Budget & Tax Levy ▪ Establish Recommendation on 2027-2046 Capital Improvement Plan ▪ Maintenance and Operations Center update
September 21	▪ Present Budget Recommendation to City Council
October 13	▪ Update on the Council-adopted 2027 preliminary Budget & Tax Levy ▪ Review and adopt a recommendation on the 2027 proposed utility rates ▪
November 10	▪ Adopt 2027 Meeting Calendar ▪ Adopt 2027 Work Plan ▪