COST CONTAINMENT FOR FY 2026-27

Category	Representative Strategies	Estimated Savings
👥 **Personnel Strategies**	Position funding adjustments, vacant position eliminations, Meet & Confer adjustments	**$5.87 M**
⚙️ **Operational Efficiencies**	Departmental reductions, software optimization, fleet, Parks & Recreation events, transportation program, lobbyist services, Council meals, Boards and Commissions banquet	**$4.81 M**
❤️ **Employee Benefit Changes**	HRA contributions, leave buyback, tuition reimbursement, paid parental leave	**$1.23 M**
Total Across All Major Funds:		**$11.91 M**

KEY ASSUMPTIONS - FINANCIAL FORECAST GENERAL FUND REVENUES

	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031
Property Valuation Growth	-1.0%	1.5%	2.5%	3.0%	3.5%
Sales Tax Growth	4.0%	4.0%	5.0%	6.0%	7.0%
Development Revenue - Planning	CYE/SL	0.0%	1.5%	2.0%	2.0%
Development Revenue - Permits	CYE/SL	0.0%	2.0%	2.5%	2.5%
Interest Income	1.5%	1.5%	2.0%	2.0%	2.0%
Other Revenues	2.0%	2.5%	3.0%	3.5%	4.0%
Loan Repayment From TIRZ #2	$785,000	$835,000	$885,000	$935,000	$985,000
Transfers - In	FY 2026 Budget	0.0%	0.0%	0.0%	0.0%

KEY ASSUMPTIONS - FINANCIAL FORECAST GENERAL FUND EXPENDITURES

	Year 1 FY 2027	Year 2 FY 2028	Year 3 FY 2029	Year 4 FY 2030	Year 5 FY 2031
Base Wages - Sworn	4.0%	4.0%	0.0%	0.0%	0.0%
Merit/COLA	0.0%	3.5%	3.5%	3.5%	3.5%
Medical Insurance	15.7%	10.0%	10.0%	10.0%	10.0%
TMRS Contribution	1.5%	1.5%	1.5%	1.5%	1.5%
Contractual	5.0%	5.0%	5.0%	5.0%	5.0%
Commodities	10.0%	10.0%	10.0%	10.0%	10.0%
Cash Funding for Equipment	$0	$0	$200,000	$250,000	$300,000
Cash Funding for CIP	$0	$0	$0	$0	$0
Transfer to TIRZ #1-6 Funds (AVG)	5.0%	5.0%	5.0%	5.0%	5.0%

5-YEAR FORECAST - GENERAL FUND (BEFORE)

SUMMARY FY 2027 THROUGH 2031

	Approved Budget 2025-2026	Current Year Estimate 2025-2026	5-YEAR BUDGET FORECAST PERIOD YEAR 1 2026-2027	YEAR 2 2027-2028	YEAR 3 2028-2029	YEAR 4 2029-2030	YEAR 5 2030-2031
Beginning Fund Balance	$ 19,244,259	$ 14,977,707	$ 10,301,127	$ 2,459,760	$ (6,842,574)	$ (16,731,286)	$ (28,083,929)
REVENUE							
Property Tax	$ 21,669,253	$ 20,828,940	$ 20,620,651	$ 20,929,963	$ 21,453,214	$ 22,096,812	$ 22,870,202
Sales Tax	21,946,333	20,207,728	21,016,038	21,856,680	22,949,515	24,326,487	26,029,342
Development Revenues	6,998,336	4,933,181	4,974,509	5,026,395	5,147,191	5,295,921	5,461,464
Other Revenues	12,855,995	13,409,235	13,602,987	13,889,629	14,269,375	14,719,545	15,248,184
TOTAL REVENUES	**$ 63,469,916**	**$ 59,379,084**	**$ 60,214,185**	**$ 61,702,667**	**$ 63,819,295**	**$ 66,438,765**	**$ 69,609,192**
Transfers-In	$ 15,131,999	$ 15,132,015	$ 15,182,015	$ 15,232,015	$ 15,282,015	$ 15,332,015	$ 15,382,015
TOTAL TRANSFERS-IN	**$ 15,131,999**	**$ 15,132,015**	**$ 15,182,015**	**$ 15,232,015**	**$ 15,282,015**	**$ 15,332,015**	**$ 15,382,015**
TOTAL REVENUES & TRANSFERS-IN	**$ 78,601,915**	**$ 74,511,099**	**$ 75,396,200**	**$ 76,934,682**	**$ 79,101,310**	**$ 81,770,780**	**$ 84,991,207**
TOTAL ESTIMATED FUNDS AVAILABLE	**$ 97,846,174**	**$ 89,488,806**	**$ 85,697,327**	**$ 79,394,442**	**$ 72,258,736**	**$ 65,039,494**	**$ 56,907,278**
EXPENDITURES							
Operations & Maintenance	$ 77,132,010	$ 77,079,710	$ 80,555,654	$ 83,683,853	$ 86,882,053	$ 91,015,454	$ 95,425,328
Future Supplemental	-	-	-	-	-	-	-
Cash Funding - CIP	-	-	-	-	-	-	-
Cash Funding- Equipment/Other	-	-	-	-	-	-	-
2% Increase Per Meet and Confer (FY27 and FY28) + 2% Step Increase	-	-	573,944	445,194	-	-	-
TOTAL EXPENDITURES	**$ 77,132,010**	**$ 77,079,710**	**$ 81,129,598**	**$ 84,129,047**	**$ 86,882,053**	**$ 91,015,454**	**$ 95,425,328**
Transfers-Out - TIRZ	$ 2,107,968	$ 2,107,969	$ 2,107,969	$ 2,107,969	$ 2,107,969	$ 2,107,969	$ 2,107,969
TOTAL TRANSFERS-OUT	**$ 2,107,968**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**
TOTAL EXPENDITURES & TRANSFERS-OUT	**$ 79,239,978**	**$ 79,187,679**	**$ 83,237,567**	**$ 86,237,016**	**$ 88,990,022**	**$ 93,123,423**	**$ 97,533,297**
REVENUE IN EXCESS OF REQUIREMENTS	**$ (638,063)**	**$ (4,676,580)**	**$ (7,841,367)**	**$ (9,302,334)**	**$ (9,888,712)**	**$ (11,352,643)**	**$ (12,542,090)**
ESTIMATED ENDING FUND BALANCE	**$ 18,606,196**	**$ 10,301,127**	**$ 2,459,760**	**$ (6,842,574)**	**$ (16,731,286)**	**$ (28,083,929)**	**$ (40,626,019)**
Required Minumum Fund Balance Per Policy (25% of Operating Expenses)	***$ 19,809,994***	***$ 19,796,920***	***$ 20,809,392***	***$ 21,559,254***	***$ 22,247,506***	***$ 23,280,856***	***$ 24,383,324***
$ Fund Balance in Excess of Minimum Required Per Policy	***$ (1,203,798)***	***$ (9,495,792)***	***$ (18,349,631)***	***$ (28,401,828)***	***$ (38,978,791)***	***$ (51,364,784)***	***$ (65,009,343)***
% Fund Balance in Excess of Minimum Required Per Policy	***-6.08%***	***-47.97%***	***-88.18%***	***-131.74%***	***-175.21%***	***-220.63%***	***-266.61%***

5-YEAR FORECAST - GENERAL FUND (AFTER)

SUMMARY FY 2027 THROUGH 2031

	Approved Budget 2025-2026	Current Year Estimate 2025-2026	5-YEAR BUDGET FORECAST PERIOD YEAR 1 2026-2027	YEAR 2 2027-2028	YEAR 3 2028-2029	YEAR 4 2029-2030	YEAR 5 2030-2031
Beginning Fund Balance	$ 19,244,259	$ 14,977,707	$ 18,020,374	$ 20,369,970	$ 23,183,469	$ 25,838,124	$ 27,549,668
REVENUE							
Property Tax	$ 21,669,253	$ 22,554,610	$ 22,271,449	$ 22,605,521	$ 23,170,659	$ 23,865,779	$ 24,701,081
Sales Tax	21,946,333	20,282,300	20,280,300	21,091,512	22,146,088	23,474,853	25,118,093
Development Revenues	6,998,336	4,933,181	4,933,181	4,933,181	5,031,845	5,157,641	5,286,582
Other Revenues	12,855,995	12,539,181	12,244,135	13,889,629	14,269,375	14,719,545	15,248,184
TOTAL REVENUES	**$ 63,469,916**	**$ 60,309,272**	**$ 59,729,065**	**$ 62,519,843**	**$ 64,617,966**	**$ 67,217,817**	**$ 70,353,939**
Transfers-In	$ 15,131,999	$ 15,132,015	$ 13,956,349	$ 13,956,349	$ 13,956,349	$ 13,956,349	$ 13,956,349
TOTAL TRANSFERS-IN	**$ 15,131,999**	**$ 15,132,015**	**$ 13,956,349**	**$ 13,956,349**	**$ 13,956,349**	**$ 13,956,349**	**$ 13,956,349**
TOTAL REVENUES & TRANSFERS-IN	**$ 78,601,915**	**$ 75,441,287**	**$ 73,685,414**	**$ 76,476,192**	**$ 78,574,315**	**$ 81,174,166**	**$ 84,310,288**
TOTAL ESTIMATED FUNDS AVAILABLE	**$ 97,846,174**	**$ 90,418,994**	**$ 91,705,788**	**$ 96,846,162**	**$ 101,757,784**	**$ 107,012,290**	**$ 111,859,956**
EXPENDITURES							
Operations & Maintenance	$ 77,132,010	$ 70,290,651	$ 68,868,839	$ 71,109,530	$ 73,811,692	$ 77,354,653	$ 81,067,676
Future Supplemental	-	-	-	-	-	-	-
Cash Funding - CIP	-	-	-	-	-	-	-
Cash Funding- Equipment/Other	-	-	-	-	-	-	-
2% Increase Per Meet and Confer (FY27 and FY28) + 2% Step Increase	-	-	359,010	445,194	-	-	-
TOTAL EXPENDITURES	**$ 77,132,010**	**$ 70,290,651**	**$ 69,227,849**	**$ 71,554,724**	**$ 73,811,692**	**$ 77,354,653**	**$ 81,067,676**
Transfers-Out - TIRZ	$ 2,107,968	$ 2,107,969	$ 2,107,969	$ 2,107,969	$ 2,107,969	$ 2,107,969	$ 2,107,969
TOTAL TRANSFERS-OUT	**$ 2,107,968**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**	**$ 2,107,969**
TOTAL EXPENDITURES & TRANSFERS-OUT	**$ 79,239,978**	**$ 72,398,620**	**$ 71,335,818**	**$ 73,662,693**	**$ 75,919,661**	**$ 79,462,622**	**$ 83,175,645**
REVENUE IN EXCESS OF REQUIREMENTS	**$ (638,063)**	**$ 3,042,667**	**$ 2,349,596**	**$ 2,813,499**	**$ 2,654,654**	**$ 1,711,544**	**$ 1,134,643**
ESTIMATED ENDING FUND BALANCE	**$ 18,606,196**	**$ 18,020,374**	**$ 20,369,970**	**$ 23,183,469**	**$ 25,838,124**	**$ 27,549,668**	**$ 28,684,310**
Required Minumum Fund Balance Per Policy (25% of Operating Expenses)	***$ 19,809,994***	***$ 18,099,655***	***$ 17,833,955***	***$ 18,415,673***	***$ 18,979,915***	***$ 19,865,656***	***$ 20,793,911***
$ Fund Balance in Excess of Minimum Required Per Policy	***$ (1,203,798)***	***$ (79,281)***	***$ 2,536,016***	***$ 4,767,796***	***$ 6,858,208***	***$ 7,684,012***	***$ 7,890,399***
% Fund Balance in Excess of Minimum Required Per Policy	***-6.08%***	***-0.44%***	***14.22%***	***25.89%***	***36.13%***	***38.68%***	***37.95%***