

# CAPITAL IMPROVEMENT PLAN

# 2027-2036

*June 2026 Report*

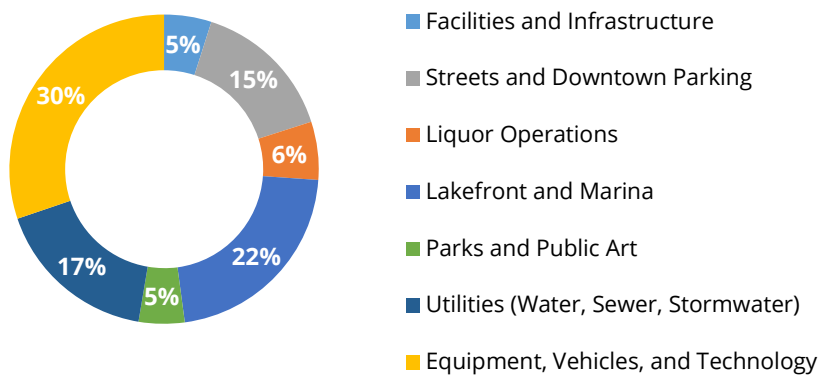


## Introduction

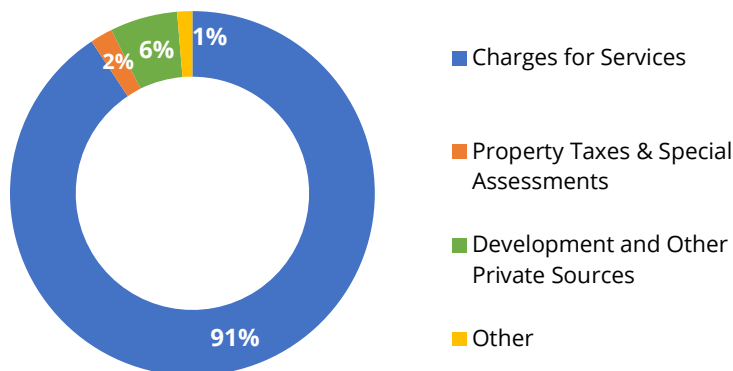
The City of Wayzata has invested in capital assets that either need to be maintained or replaced. These assets include land, facilities, streets and sidewalks, water and sewer lines, lakefront and park improvements, parking lots, vehicles, and equipment. To be included in the Capital Improvement Plan (CIP), a project must cost more than \$5,000 and have a useful life of at least three years. Any projects or equipment expected to be under the threshold are incorporated into annual operating budgets.

The 2027-2036 CIP is a 10-year, \$35.6 million plan. Approximately \$1.7 million is planned for facilities and infrastructure projects, \$5.4 million for streets and downtown parking, \$2.2 million for liquor operations, \$7.8 million for lakefront and marina improvements, \$1.7 million for parks and public art, \$6.1 million for utilities, and \$10.7 million for equipment, vehicles, and technology.

### 2027-2036 Capital Project Spending by Use



### 2027-2036 Capital Project Funding by Source



By adopting the 2027-2036 CIP in December, the Council is providing guidance on overall priorities for long-term community investments. Each of these projects will be reviewed at least annually to determine if the timelines assigned are appropriate or if any additions, deletions, or alterations are necessary. All projects designated in the CIP are contingent upon annual City Council approval and availability of resources during the planned year.

**The CIP includes the following assumptions:**

- Inflationary costs increase 3% each year
- Revenues generally increase by 1% each year
  - Utility Funds increases vary based on the recommended rate study increases
  - Cemetery Fund increases 5% each year
- The infrastructure property tax levy increases between 3% and 5% per year after 2028
- The capital contribution from the General Fund remains flat after 2026 through 2036

In addition to considering long-term community investments, the CIP may highlight policy issues, specifically as it relates to funding mechanisms, that could significantly impact future capital project funding. These issues are presented as an opportunity for the City Council to provide additional guidance to staff when needed.

***Notes:***

- The City's definition of capital assets for the CIP may differ from the GAAP definition because they do not consider maintenance expenditures capital assets.
- The creation of a long-term plan requires staff to estimate project scope, costs of labor and materials, future interest rates, and other items. These estimates come from a combination of staff experience and vendor estimates. Generally, the estimates for earlier years are more precise than later years. Actual results can differ significantly from such estimates.

A summary of the year-end cash balances for all funds through 2036 is highlighted in the graph and chart below. As you can see from the chart below, the City is projecting deficits in the following capital funds:

- Streets Fund in 2029-2030 and 2032-2033
- Parks and Trails Fund in 2028-2032
- Lakefront (Panoway) starting in 2033
- Liquor Fund starting in 2027
- Library Fund in 2027
- Cemetery Fund in starting in 2028
- Equipment Fund starting in 2029

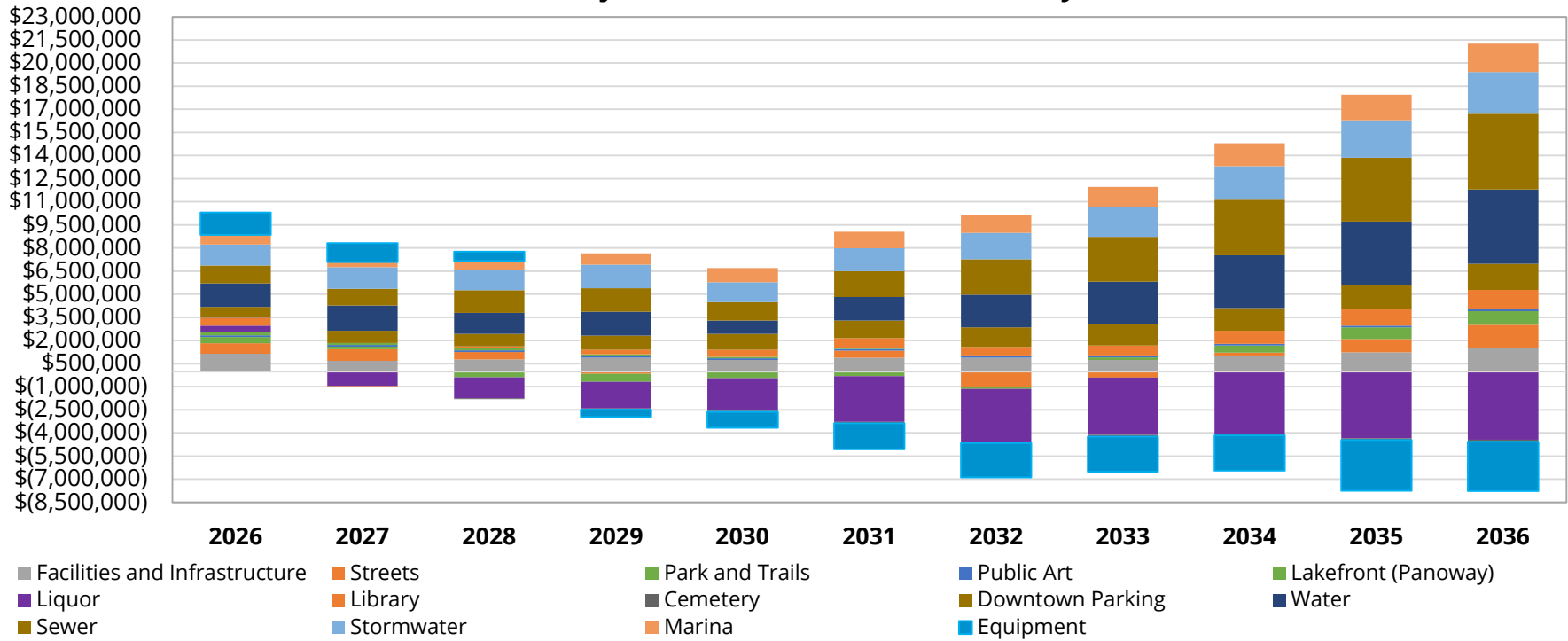
The City could pursue new or alternative funding sources for the projects in these funds as many cities typically do. A common funding source utilized by the City on an annual basis is the transfer of unassigned fund balance which is not budgeted. Taking 2025 audit figures into account, the unassigned fund balance available for transfer in 2026 is \$916,925. These funds can be allocated at the Council's discretion in accordance with the Fund Balance Policy.

Included in this packet is a list of all planned capital projects for 2027-2036. Given the long timeframe associated with this planning document, it is important to note that projects planned in the next five years are included with more certainty in terms of both their timeline and cost while projects planned more than five years out are less certain. To reflect this, on the next page the charts are slightly washed out when they are more than five years out.

A summary of each CIP fund along with their more financially significant projects (above \$150,000) are listed in more detail below. A complete listing of all capital projects in each fund is included at the very end. While Council input is important for all projects, particular items that staff want Council feedback on are marked with the following icon:



## Projected Cash Balance - All Funds by Year



← **More Certain**      **Less Certain** →

Fund	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Facilities and Infrastructure	\$1,136,456	\$682,409	\$775,564	\$883,417	\$739,936	\$889,133	\$888,158	\$736,135	\$991,179	\$1,235,688	\$1,507,584
Streets	\$695,191	\$750,920	\$473,849	<b>-\$166,985</b>	<b>-\$12,275</b>	\$455,798	<b>-\$1,022,519</b>	<b>-\$407,542</b>	\$217,994	\$856,586	\$1,512,766
Park and Trails	\$393,259	\$165,323	<b>-\$376,999</b>	<b>-\$518,296</b>	<b>-\$435,029</b>	<b>-\$311,009</b>	<b>-\$116,145</b>	\$170,058	\$461,299	\$758,887	\$887,991
Public Art	\$110,063	\$111,164	\$112,276	\$113,398	\$114,532	\$115,678	\$116,834	\$118,003	\$119,183	\$120,375	\$121,578
Lakefront (Panoway)	\$180,168	\$127,256	\$146,216	\$117,365	\$88,226	\$58,795	\$29,070	<b>-\$953</b>	<b>-\$953</b>	<b>-\$953</b>	<b>-\$953</b>
Liquor	\$445,448	<b>-\$963,757</b>	<b>-\$1,374,766</b>	<b>-\$1,722,915</b>	<b>-\$2,112,993</b>	<b>-\$2,967,189</b>	<b>-\$3,424,792</b>	<b>-\$3,720,191</b>	<b>-\$4,043,075</b>	<b>-\$4,336,234</b>	<b>-\$4,441,401</b>
Library	\$526,551	<b>-\$53,313</b>	\$110,495	\$279,053	\$453,050	\$632,654	\$557,037	\$654,865	\$848,796	\$1,049,018	\$1,255,725
Cemetery	\$10,037	\$2,318	<b>-\$58,648</b>	<b>-\$66,808</b>	<b>-\$75,141</b>	<b>-\$83,648</b>	<b>-\$92,331</b>	<b>-\$101,192</b>	<b>-\$110,231</b>	<b>-\$119,449</b>	<b>-\$128,847</b>
Downtown Parking	\$681,752	\$790,224	\$809,681	\$919,433	\$1,030,281	\$1,142,239	\$1,255,316	\$1,369,524	\$1,474,873	\$1,581,277	\$1,688,744
Water	\$1,525,142	\$1,633,021	\$1,357,917	\$1,558,426	\$862,790	\$1,529,785	\$2,130,687	\$2,765,863	\$3,422,447	\$4,109,172	\$4,827,871
Sewer	\$1,163,119	\$1,087,652	\$1,470,473	\$1,515,503	\$1,206,776	\$1,680,429	\$2,299,310	\$2,903,336	\$3,606,586	\$4,149,408	\$4,913,774
Stormwater	\$1,359,373	\$1,397,522	\$1,344,183	\$1,534,144	\$1,284,801	\$1,488,877	\$1,702,681	\$1,926,541	\$2,168,794	\$2,430,109	\$2,711,177
Marina	\$633,647	\$339,497	\$560,294	\$741,322	\$915,922	\$1,067,279	\$1,177,915	\$1,324,687	\$1,482,226	\$1,650,920	\$1,831,166
Equipment	\$1,450,274	\$1,227,753	\$599,646	<b>-\$493,174</b>	<b>-\$1,027,584</b>	<b>-\$1,692,401</b>	<b>-\$2,234,742</b>	<b>-\$2,282,042</b>	<b>-\$2,285,217</b>	<b>-\$3,288,592</b>	<b>-\$3,192,565</b>
	<b>\$10,310,480</b>	<b>\$7,297,988</b>	<b>\$5,950,180</b>	<b>\$4,693,883</b>	<b>\$3,033,294</b>	<b>\$4,006,420</b>	<b>\$3,266,479</b>	<b>\$5,457,093</b>	<b>\$8,353,902</b>	<b>\$10,196,214</b>	<b>\$13,494,610</b>



## 2025 Unassigned Fund Balance Available to Allocate

Starting in 2014, the Council approved the policy of transferring out amounts deemed excess unassigned fund balance in the General, Licensing, and Liquor Funds to certain capital funds based on planned capital expenditures. After the 2025 audit was completed, staff prepared the calculations below to determine the unassigned fund balance available for transfer.

	2023 Transfer <i>Done in 2024</i>	2024 Transfer <i>Done in 2025</i>	2025 Transfer Done in 2026
<b>General Fund</b>			
Subsequent Year General fund budget	\$8,566,275	\$9,178,881	\$9,835,590
Fund Balance Target	40%	40%	40%
	3,426,510	3,671,552	3,934,236
Determine fund balance net of fund 238 and non-spendable	4,152,256	4,644,881	4,895,608
<b>Transfer available</b>	<b>\$725,746</b>	<b>\$973,329</b>	<b>\$961,372</b>
<b>Motor Vehicle Licensing Fund</b>			
Operating expense	\$565,175	\$603,661	\$597,064
Transfers out	81,000	154,798	128,958
	646,175	758,459	726,022
1 month operations in reserve	8%	8%	8%
working capital needed	51,694	60,677	58,082
Current working capital	125,492	108,635	108,635
<b>Transfer available (None if deficit)</b>	<b>\$73,798</b>	<b>\$47,958</b>	<b>\$50,553</b>
<b>Liquor Enterprise Fund</b>			
Operating disbursements (suppliers & employees)	\$6,311,903	\$6,729,681	\$6,806,890
1 month operations in reserve	8%	8%	8%
	504,952	538,374	544,551
Transfers out to general fund	195,000	545,608	220,000
Current debt (including interfund loan)			
Next year's bonds (p&i)	184,355	186,345	188,255
Next year's interfund (p&i)	-	-	-
Average annual capital	190,330	214,180	270,144
Cash needed	1,074,637	1,484,507	1,222,950
Cash available in Liquor	1,415,245	1,149,042	1,149,042
<b>Transfer available (None if deficit)</b>	<b>\$340,608</b>	<b>(\$335,465)</b>	<b>(\$73,908)</b>

### Marina Enterprise Fund

Operating disbursements (suppliers & employees)	\$61,727	\$237,372	\$64,959
1 month operations in reserve	8%	8%	8%
	4,938	18,990	5,197
Transfers out (exclude py excess)	-	-	-
Average annual capital or next year actual capital (whichever is greater)	165,500	319,100	248,200
Cash needed	170,438	338,090	253,397
Cash available in Marina	165,265	169,263	169,263
<b>Transfer available (None if deficit)</b>	<b>(\$5,173)</b>	<b>(\$168,827)</b>	<b>(\$84,134)</b>
<b>TOTAL PRELIMINARY TRANSFER AVAILABLE</b>	<b>\$1,140,152</b>	<b>\$1,021,287</b>	<b>\$916,925</b>

### History of Previous Transfers

- In 2023 after the interfund loan was restructured, the Council directed \$500,000 of unassigned fund balance to be transferred to:
  - \$50,000 to establish a new Public Art Fund.
  - \$300,000 to the Facilities Fund of which \$50,000 was for the Cannabis Feasibility Study and \$250,000 was for the window replacement project
  - \$150,000 was for the Equipment Fund to pay for future equipment needs.
- In 2024, the Council directed \$876,099 of unassigned fund balance to be transferred to:
  - \$50,000 to a new Public Art Fund.
  - \$826,099 to Parks and Trails fund for Klapprich Park
  - *Note: \$264,053 of available excess was not transferred in case the Council decided to pursue municipal cannabis. In January 2025, the Council decided not to pursue it.*
- In 2025, the Council directed \$820,000 of unassigned fund balance to be transferred to:
  - \$25,000 to Comprehensive Plan
  - \$100,000 to Parks and Trails
  - \$250,000 to Facilities
  - \$350,000 to Equipment
  - \$95,000 to General Fund Stabilization

**Recommended Transfer Option**

The Council currently has \$916,925 in excess that can be allocated for future capital projects. Based on the projected cash flows and projects identified in the Strategic Plan, staff recommends allocating the transfer go toward the following Funds/Projects:

<b>Fund</b>	<b>Project/Use</b>	<b>Amount</b>	<b>Reason</b>
408 – Facilities and Infrastructure	Public Safety Facility (new or renovated)	\$316,925	As the City works through next steps with Public Safety facility needs, funding will be an important component to continue that work in any capacity (design, construction documents, and construction/renovation)
409 – Equipment	Any	\$600,000	Reduces future projected deficits which are otherwise funded primarily through property taxes.
<b>Total</b>		<b>\$916,925</b>	

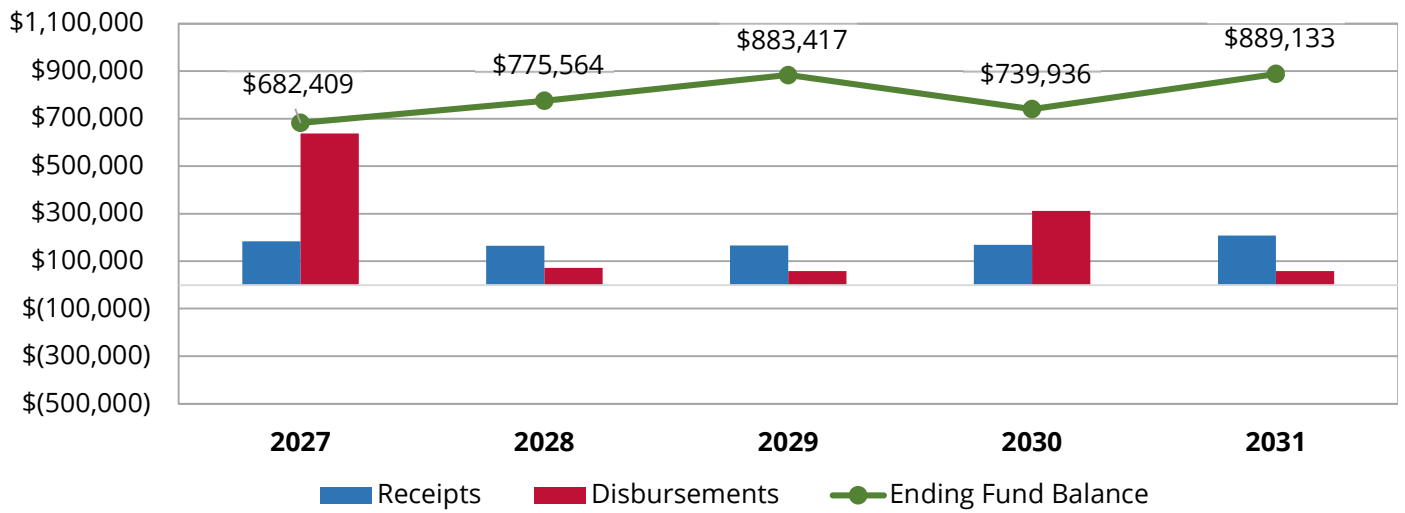
## TIF Funded Projects Summary

The projects listed below have TIF identified as a partial or full funding source from either TIF 5 or TIF 6.

Fund	Project Year	Project	Total Cost	TIF Funding	% funded from TIF
Facilities and Infrastructure Fund	2026	Street Light Replacement-Miscellaneous on Lake Street	\$98,600	\$98,600	100%
Facilities and Infrastructure Fund	2026	Street Light Replacement-CH, PD & Muni Parking Lots	\$202,700	\$202,700	100%
<b>Total</b>			<b>\$301,300</b>	<b>\$301,300</b>	

As part of the City’s legislative priorities, additional flexibility in TIF eligible expenditures has been granted by the Legislature to apply to Panoway Phase 3 from TIF District #6. Utilization of this as a funding source is subject to Council and HRA direction, but will be incorporated into future TIF Cash Flow projections for consideration.

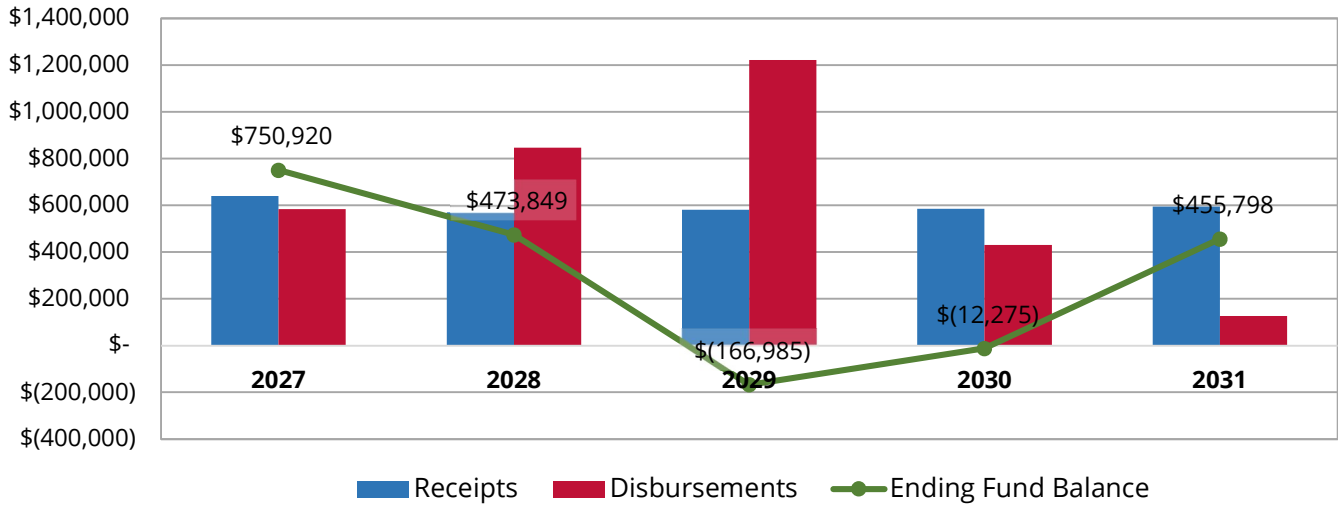
## Facilities and Infrastructure Fund (Fund #408)



**Significant Projects:**

- 2027 – Public Works Storage Shed - \$172,100
- 2027 – Parking Lot Paver Repair/Replacement in Front of FD - \$212,200
- 2033 – Office Furniture – City Hall - \$186,700

## Streets Fund (Fund #430)



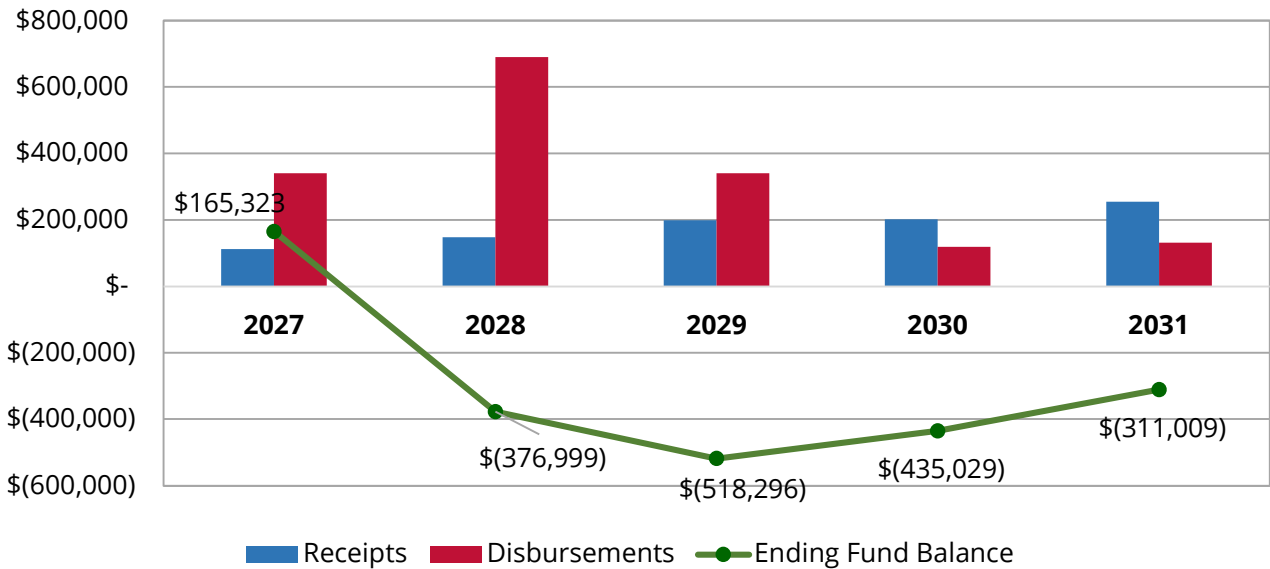
### Significant Projects:

- 2027 – Miscellaneous Streets & Sealcoats - \$562,800
- 2028 – Gleason Lake Road – City Contribution - \$382,500
- 2028 – Miscellaneous Streets & Sealcoats - \$463,700
- 2029 – Miscellaneous Streets & Sealcoats - \$865,800
- 2029 – Wayzata Blvd Corridor Implementation - \$355,500
- 2030 – Miscellaneous Streets & Sealcoats - \$430,400
- 2032 – Miscellaneous Streets & Sealcoats- \$2,087,600

### External Funding Sources:

Year	Source	Amount	Project
2027+	State Small City Assistance Program	\$63,009	Any street project

## Parks and Trails Improvement Fund (Fund #404)



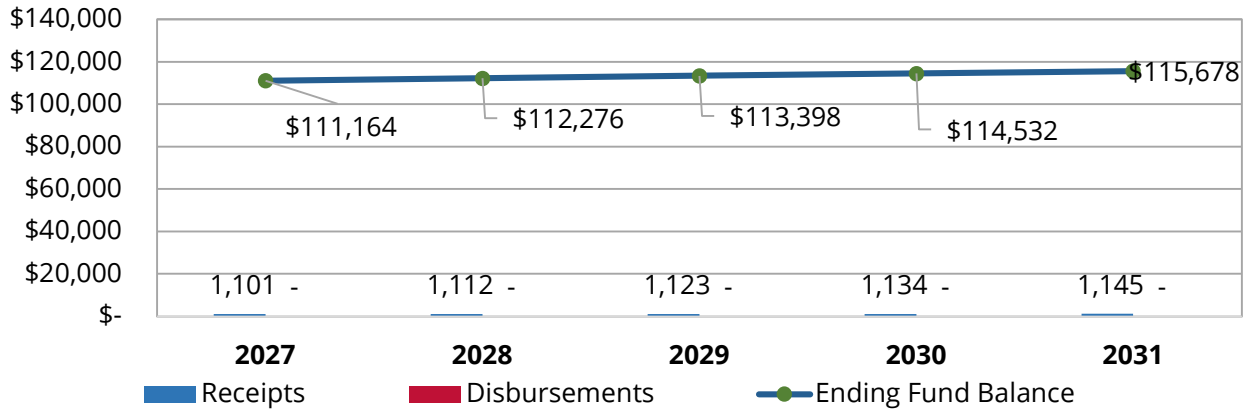
**Significant Projects:**

- 2028 – Beach+Shaver Park Improvements - \$559,200
- 2029 – Eastman Ln. Addition of Trail and Boardwalk - \$201,500

**Other Potential Funding Sources:**

Year	Source	Amount	Project
2027+	State Grants	Varies	Planting, Removal, & Management of City Trees (EAB Management)
2027+	Fee-in-lieu-of Planting	Varies	Planting, Removal, & Management of City Trees (EAB Management)
2028+	Food & Beverage Sales Tax	Est. \$270,000 per year	Misc. Park Projects

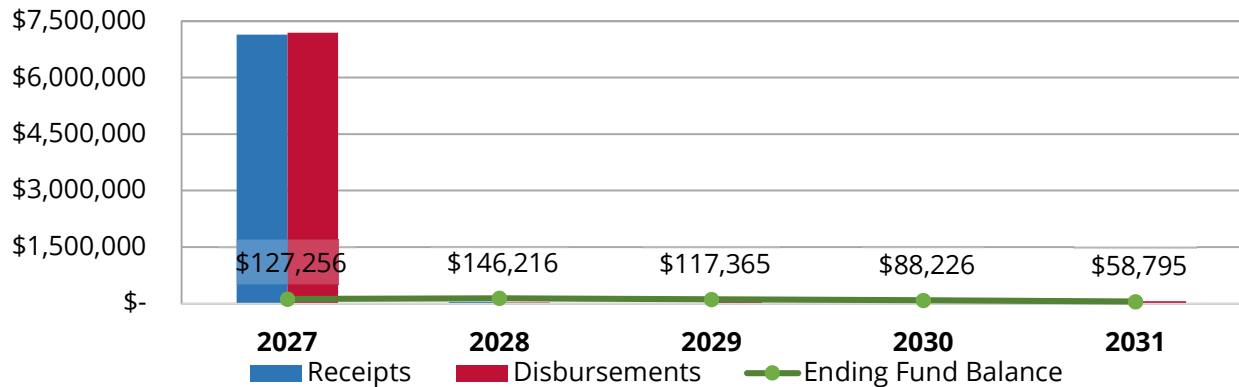
## Public Art Fund (Fund #230)



### Significant Projects:

There are no significant projects currently planned, however there are two tentative projects planned for 2026: Rotating Sculpture Garden and Utility Box Wrapping; and a Klapprich Park Warming House Mural. These two projects have an estimated cost of \$40,000 which is not reflected in the graph above.

## Lakefront Improvement Fund (Fund #233)



### Significant Projects\*:

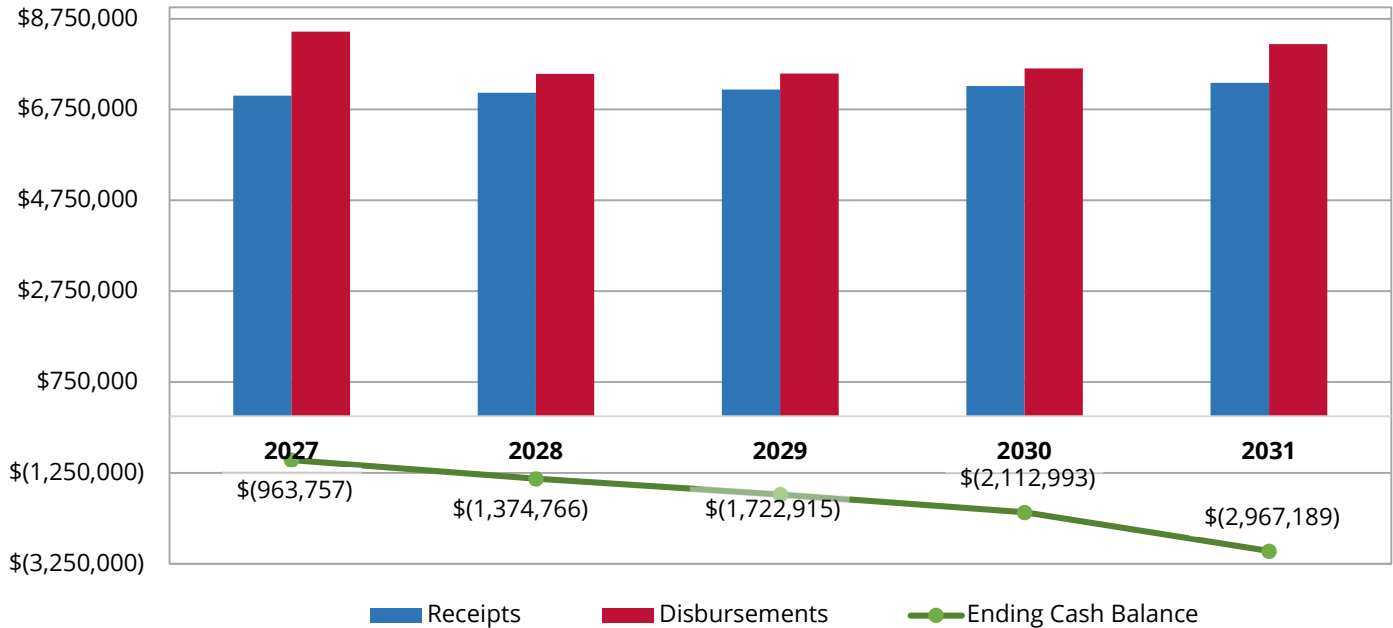
- 2027 – Section Foreman House - \$1,158,900
- 2027 – Eco Park and Boardwalk Loop - \$2,757,500
- 2027 – Depot Park - \$3,173,900

*\*Note: All the projects listed above are dependent upon securing external funding. In the event the funding is not secured, the project will be delayed to a future year.*

### External Funding Sources:

Year	Source	Amount	Project
2026	Wayzata Conservancy/State Bond/Grants/TIF 6	\$1,158,900	Section Foreman House
2026	Wayzata Conservancy/State Bond/TIF 6	\$2,757,500	Depot Park
2026	Wayzata Conservancy/State Bond/TIF 6	\$3,173,900	Eco Park and Boardwalk Loop
TBD	LCCMR Grant	\$200,000	Eco Park and Boardwalk Loop
TBD	MNHS Grant	\$308,829	Section Foreman House
<b>Total</b>		<b>\$7,599,129</b>	

## Liquor Operations Enterprise Fund (Fund #640)

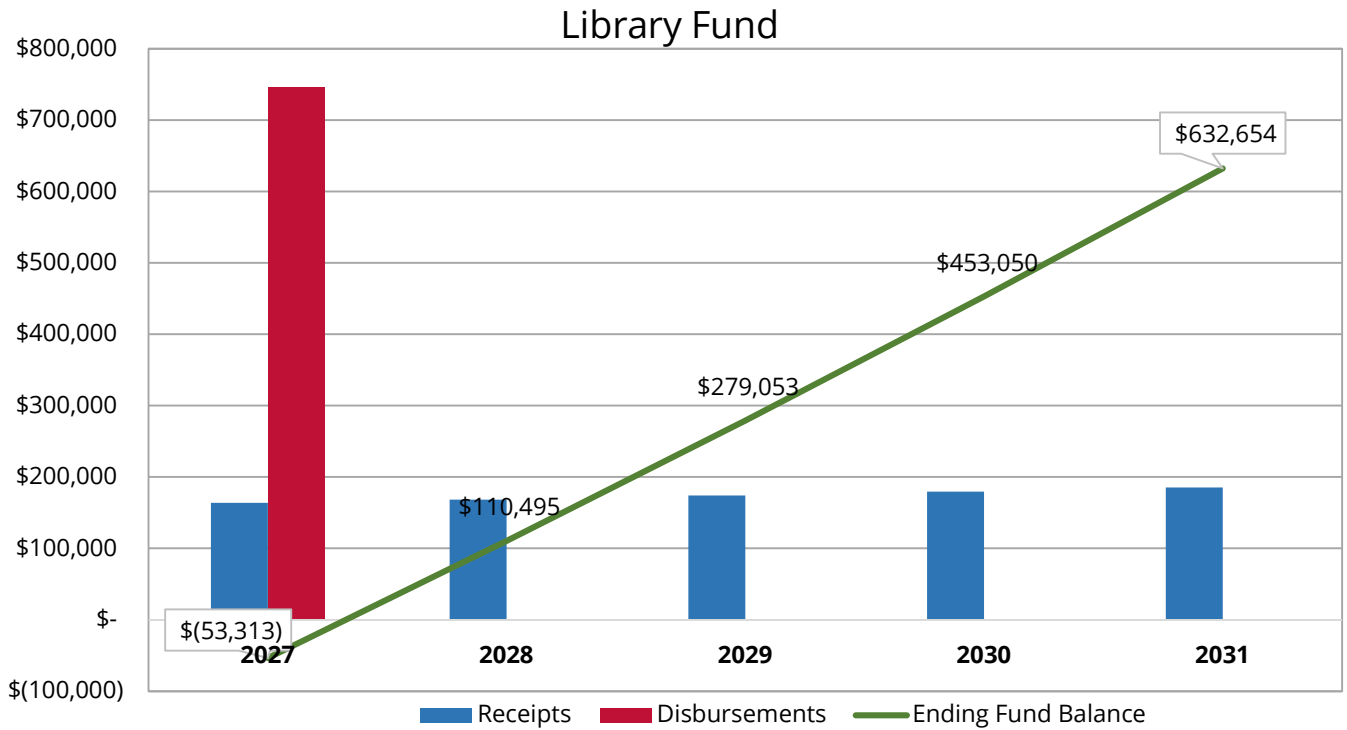


**Note on fund balance:** *The cash flow currently reflects projected receipts and disbursements based on 2025 audited financials. Staff are in the process of projecting a more accurate picture for 2026 and future years as part of the 2027 budget process. An update on projected cash flow will be brought forward with the Enterprise Fund Budget Workshop planned for July 21, 2026.*

### Significant Projects:

- 2027 – Complete HVAC Replacement - \$376,800
- 2027 – Interior Refresh - \$657,800

## Library Fund (Fund #437)



**Note on fund balance:** 2027 shows a negative fund balance but due to the renegotiated contract with Hennepin County and the inclusion of a capital contribution component to the lease agreement, the fund balance shows steady growth beginning in 2028.

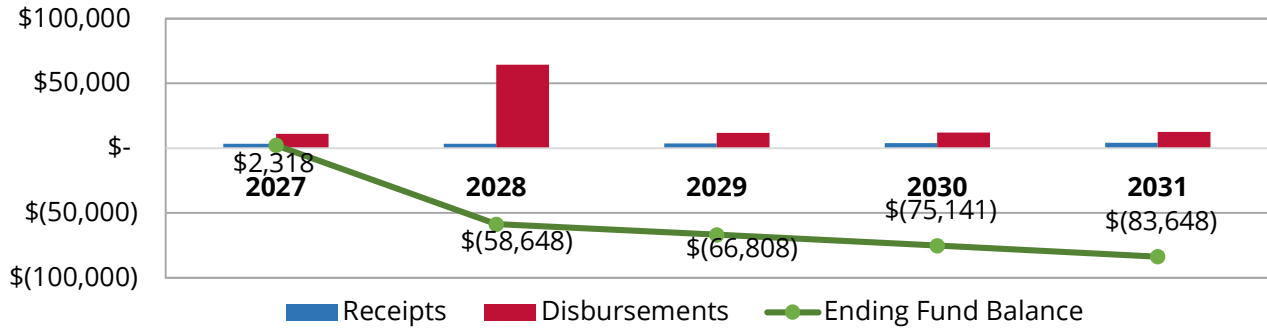
### Significant Projects:

- 2027 – Condensing Units (Main & Basement) - \$275,400
- 2027 – Window Replacement - \$386,700
- 2032 – Window Replacement - \$261,000

### External Funding Sources:

Year	Source	Amount	Project
2027-2034	Hennepin County	\$423,250	Various

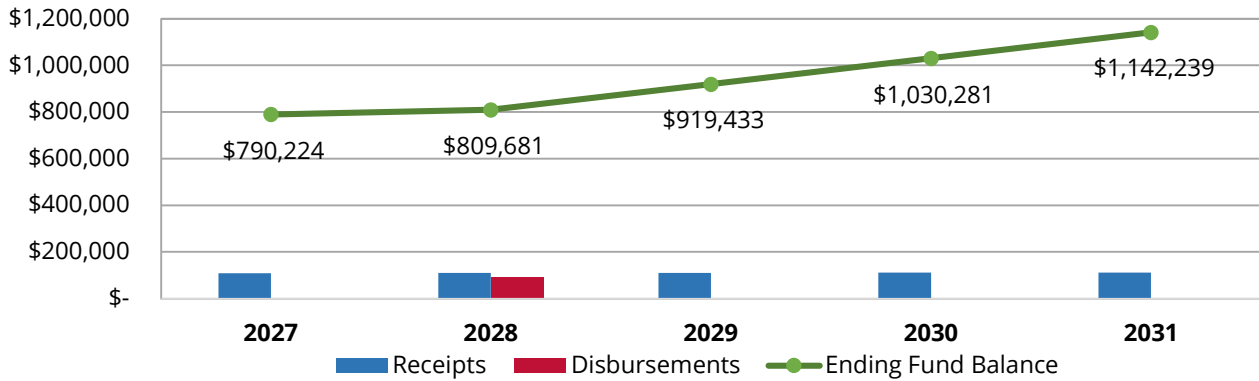
### Cemetery Fund (Fund #232)



**Significant Projects:**

- There are no projects above \$150,000 planned for this period.

### Downtown Parking District Fund (Fund #401)



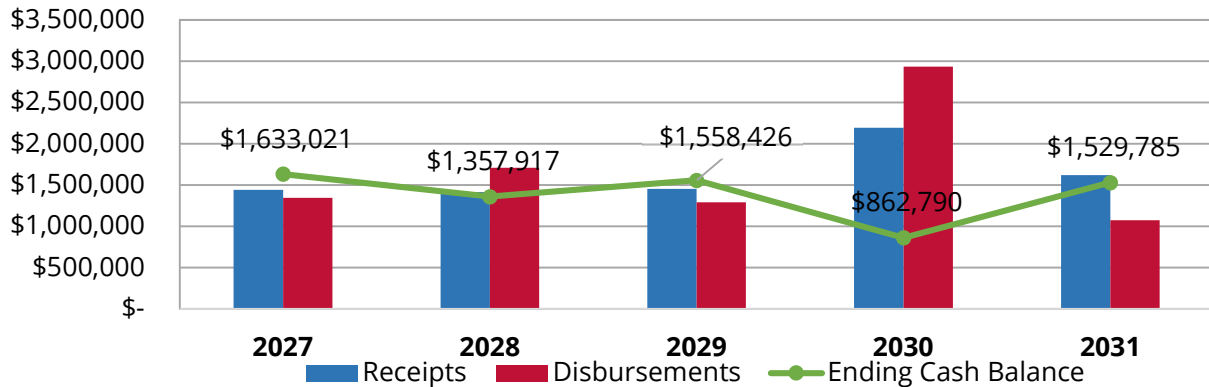
**Significant Projects:**

- There are no projects above \$150,000 planned for this period.

**External Funding Sources:**

Year	Source	Amount	Project
2026-2049	Annual Fee-In Lieu of Parking Payment for Broadway Place	\$59,556	Any
2026-2033	Annual Fee-In Lieu of Parking Revenue Eloise	\$10,000	Any
2026+	EV Charger User Fees - Annually	\$7,099	Any
2026+	Boat Parking User Fees - Annually	\$25,000	Any

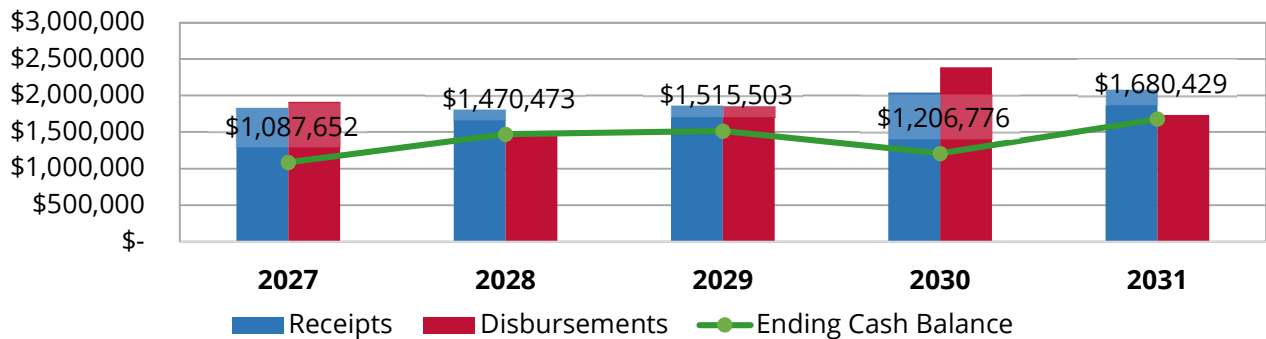
## Water Improvement Fund (Fund #610)



### Significant Projects:

- 2028 – Repaint Water Tower - \$716,400
- 2029 – Replace Sand in Iron Removal Tanks – WTPS 3 - \$212,900
- 2030 – New Well #6 - \$734,400
- 2030 – Hillside Dr WM and Ferndale W Connection - \$1,161,500

## Sewer Improvement Fund (Fund #620)



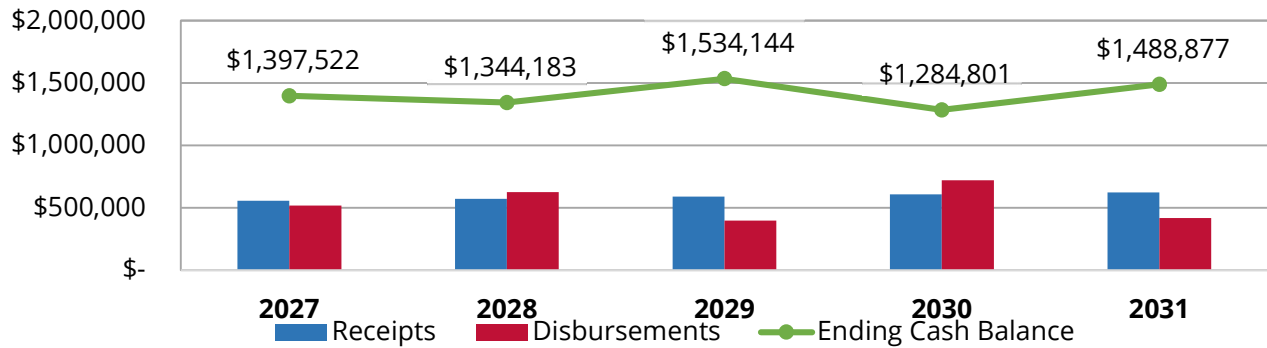
### Significant Projects:

- 2027 – Upgrade #24 Lift Station - \$159,100
- 2027 – Sewer Lining - \$336,000
- 2029 – Sewer Lining - \$356,400
- 2030 – Install Sanitary Sewer Hillside Drive - \$929,600

### External Funding Sources:

Year	Source	Amount	Project
2030+	Special Assessments – annually	~\$100,000	Install Sanitary Sewer Hillside Drive

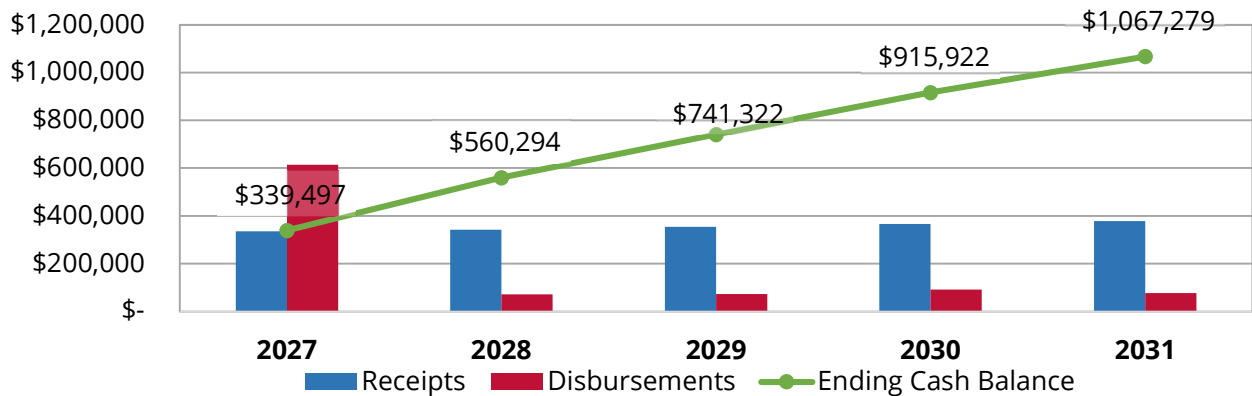
## Stormwater Improvement Fund (Fund #670)



### Significant Projects:

- 2028 – Central Ave South Drainage Project - \$174,600
- 2030 – Wet Land Enhancement Project (N. Broadway) - Pond Site (West Side of Broad.) - \$311,700

## Marina Enterprise Fund (Fund #660)



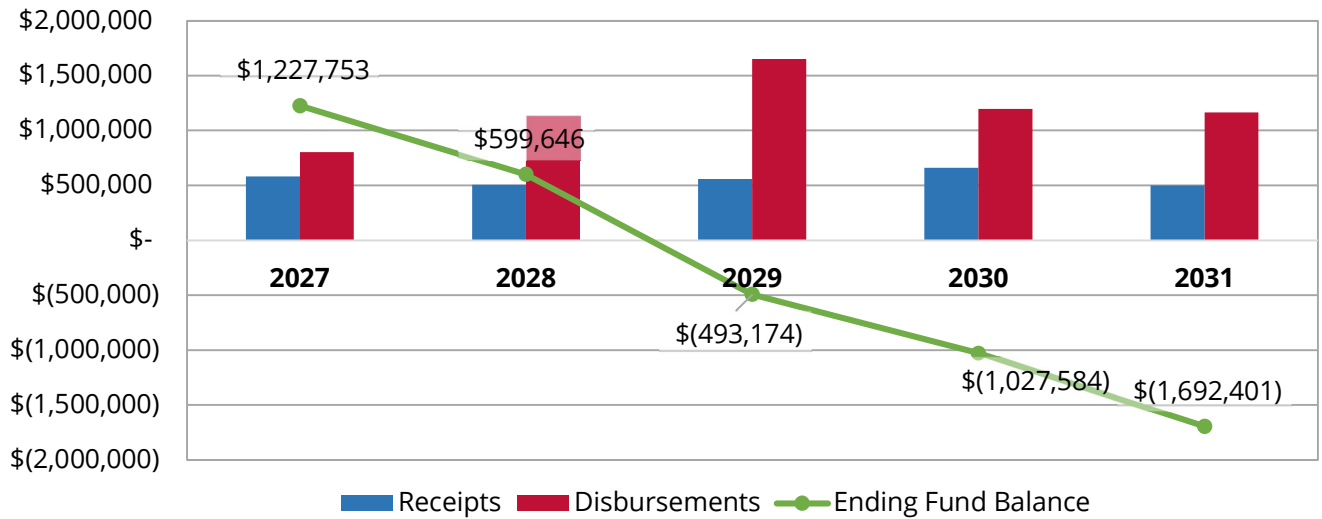
### Significant Projects:

- 2027 – Complete Replacement of Marina Docks and Decking - \$304,000
- 2027 – Electrical Upgrades and Outlets by Slips - \$216,800

### Other Notes:

- A significant annual transfer to the Parks and Trails Fund has been incorporated into the cash flow starting in 2028.
- On top of budgeted transfers, each year after the audit, a calculation will be done to determine any unassigned fund balance available to be transferred to other funds.

## Equipment Replacement Fund (Fund #405)



### Significant Projects:

#### Fire Department

- 2029 – 19 2004 Rescue Truck - \$592,100
- 2035 – 24 2015 Ford 550 Mini-Pumper - \$517,000

#### Parks Department

- 2028 – Replacement Vehicle and Accessories for M-B MSV3 (sidewalk snow removal) - \$265,700

#### Police Department

- 2027 – Squads 2701, 2702, 2703 and setup - \$241,200
- 2028 – Squads 2801, 2802, 2803 and setup - \$248,600
- 2029 – Squads 2501, 2502, 2503 and setup - \$256,200
- 2031 – Squads 2701, 2702, 2703 and setup - \$272,200

#### Street Department

- 2027 – Dump Truck & Attachments (single axel) - \$207,300
- 2030 – Front End Loader - \$159,100
- 2030 – Street Sweeper - \$273,500 (cost share with Stormwater Fund)

#### Utility Department

- 2035 – Vactor Truck - \$640,000

#### Cable Department

- 2031 – Council Chambers AV Replacements - \$260,000

### External Funding Sources:

Year	Source	Amount	Project
2027-2036	Pull Tab Donations	\$635,400	For Fire Department equipment

## **Capital Improvement Fund Detail and Cash Flows**

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**Facilities and Infrastructure Fund #408**

Facilities and Infrastructure Fund  
Fund #408

**CAPITAL PROJECT SUMMARY**

Estimated Cost (with Inflation)

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Community Survey	29,500	29,500	-	-	-	-	-	-	-	-	-	-
2026	Fire Department Furniture Replacement	5,000	5,000	-	-	-	-	-	-	-	-	-	-
2026	Paint Interior (walls, trim) 12,000 sq. ft - FD	17,400	17,400	-	-	-	-	-	-	-	-	-	-
2026	Replace VCT Floor Tile-City Hall	13,100	13,100	-	-	-	-	-	-	-	-	-	-
2026	Replace Carpeting on all floors - PW	24,900	24,900	-	-	-	-	-	-	-	-	-	-
2026	Trappers Cabin Regrouting	26,600	26,600	-	-	-	-	-	-	-	-	-	-
2026	Replace Boiler Fire Station	35,000	35,000	-	-	-	-	-	-	-	-	-	-
2026	PW Facility; Replace Boilers (2)	35,000	35,000	-	-	-	-	-	-	-	-	-	-
2026	Upgrade Fueling System at PW	35,500	35,500	-	-	-	-	-	-	-	-	-	-
2026	Depot-Interior Bathroom Restoration	51,700	51,700	-	-	-	-	-	-	-	-	-	-
2026	Sidewalk Repairs/Replacement	58,200	58,200	-	-	-	-	-	-	-	-	-	-
2026	Street Light Replacement- Miscellaneous on Lake Street	98,600	98,600	-	-	-	-	-	-	-	-	-	-
2026	Condensing & Air Handling Units (1)-City Hall	163,900	163,900	-	-	-	-	-	-	-	-	-	-
2026	Street Light Replacement-CH,PD & Muni Parking Lots	202,700	202,700	-	-	-	-	-	-	-	-	-	-
2026	Council Chamber Improvements - Podium, Desks, Carpet, Chair Replacement	54,205	54,200	-	-	-	-	-	-	-	-	-	-
2027	Council Strategic Planning Facilitation	17,000	-	17,500	-	-	-	-	-	-	-	-	-
2027	Paint Fire Department Apparatus Rooms	9,200	-	9,500	-	-	-	-	-	-	-	-	-
2027	Replace Carpet 6,000 sq. ft - FD	30,600	-	31,500	-	-	-	-	-	-	-	-	-
2027	Parking Lot Paver Repair/Replacement in front of FD	206,000	-	212,200	-	-	-	-	-	-	-	-	-
2027	Garage doors/openers - PD	30,000	-	30,900	-	-	-	-	-	-	-	-	-
2027	Sidewalk Repairs/Replacement	56,500	-	58,200	-	-	-	-	-	-	-	-	-
2027	Wrought Iron Fence Maintenance - West Lake Street and Depot	62,400	-	64,300	-	-	-	-	-	-	-	-	-
2027	Public Works Storage Shed	167,100	-	172,100	-	-	-	-	-	-	-	-	-
2027	PW Accessible Entrance and Cameras	20,000	-	20,600	-	-	-	-	-	-	-	-	-
2027	Breakroom furniture - PD	20,000	-	20,600	-	-	-	-	-	-	-	-	-
2028	Replace Entry Heaters (2) - FD	5,800	-	-	6,200	-	-	-	-	-	-	-	-
2028	Replace Ceiling Tile in Fire Department (3,000 sq. ft)	6,500	-	-	6,900	-	-	-	-	-	-	-	-
2028	Sidewalk Repairs/Replacement	55,000	-	-	58,300	-	-	-	-	-	-	-	-
2028	Electric Vehicle Chargers at Public Works	-	-	-	-	-	-	-	-	-	-	-	-
2029	Sidewalk Repairs/Replacement	53,400	-	-	-	58,400	-	-	-	-	-	-	-
2030	Community Survey	29,500	-	-	-	-	33,200	-	-	-	-	-	-
2030	Replace Condensing and Air Handling Unit - Depot	17,100	-	-	-	-	19,200	-	-	-	-	-	-
2030	PD Dept-Carpet Replacement	19,000	-	-	-	-	21,400	-	-	-	-	-	-
2030	Repair Polymer Floor Covering PD Garage-City Hall	20,900	-	-	-	-	23,500	-	-	-	-	-	-
2030	Replace Garage Doors (6)	49,600	-	-	-	-	55,800	-	-	-	-	-	-
2030	Sidewalk Repairs/Replacement	51,800	-	-	-	-	58,300	-	-	-	-	-	-
2030	Repair Polymer Floor Covering in Garage (5,168 sq. ft)	59,000	-	-	-	-	66,400	-	-	-	-	-	-
2030	City Hall Security - Vehicle Barriers	30,000	-	-	-	-	33,800	-	-	-	-	-	-
2031	Sidewalk Repairs/Replacement	50,300	-	-	-	-	-	58,300	-	-	-	-	-
2032	Salt Shed; Replace Cover	27,900	-	-	-	-	-	-	33,300	-	-	-	-
2032	Sidewalk Repairs/Replacement	48,800	-	-	-	-	-	-	58,300	-	-	-	-
2032	Reroof of Building; (6,700 Sq. Ft.)	99,800	-	-	-	-	-	-	119,200	-	-	-	-
2033	Sidewalk Repairs/Replacement	48,800	-	-	-	-	-	-	-	60,000	-	-	-
2033	VAB Boxes (13)-City Hall	60,800	-	-	-	-	-	-	-	74,800	-	-	-
2033	Boiler (1 and 2) Replacement-City Hall	70,100	-	-	-	-	-	-	-	86,200	-	-	-
2033	Office Furniture-City Hall	151,800	-	-	-	-	-	-	-	186,700	-	-	-
2035	Paint Interior Office Area - City Hall	10,700	-	-	-	-	-	-	-	-	-	14,000	-
2038	Reroof of Fire Station	144,400	-	-	-	-	-	-	-	-	-	-	-
2038	Reroof City Hall	159,000	-	-	-	-	-	-	-	-	-	-	-
2040	Replace Public Works Garage Doors	35,000	-	-	-	-	-	-	-	-	-	-	-
2043	Reroof (Copper Roof) City Hall	76,200	-	-	-	-	-	-	-	-	-	-	-
Operating	Zoning Study - PUDs and Subdivision Updates - Part 1	8,000	-	-	-	-	-	-	-	-	-	-	-
Operating	Zoning Study - Corridor Study Implementation	31,800	-	-	-	-	-	-	-	-	-	-	-
Operating	Zoning Study - Sign Ordinance	36,100	-	-	-	-	-	-	-	-	-	-	-
Operating	Zoning Study - Retail Study of Lake Street/Pres Homes	15,000	-	-	-	-	-	-	-	-	-	-	-
TBD	Landscaping and Trash Enclosures Behind City Hall	-	-	-	-	-	-	-	-	-	-	-	-
TBD	Fire Department Apparatus Room Floor Replacement/Repairs	-	-	-	-	-	-	-	-	-	-	-	-
		<b>\$ 2,942,205</b>	<b>\$ 851,300</b>	<b>\$ 637,400</b>	<b>\$ 71,400</b>	<b>\$ 58,400</b>	<b>\$ 311,600</b>	<b>\$ 58,300</b>	<b>\$ 210,800</b>	<b>\$ 407,700</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ -</b>

**Facilities and Infrastructure Fund #408**

	PROJECTED CASH FLOWS										
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>REVENUES</b>											
Investment earnings	14,655	11,365	6,824	7,756	8,834	7,399	8,891	8,882	7,361	9,912	12,357
Charges for services - Tower Rental	107,214	107,214	107,214	107,214	107,214	107,214	107,214	107,214	107,214	107,214	107,214
Parking Lot Maintenance	24,053	24,774	25,517	26,283	27,071	27,884	28,720	29,582	30,469	31,383	32,325
Infrastructure Levy - Additional for Facilities	50,000	15,000	-	-	-	40,000	40,000	85,000	85,000	85,000	95,000
Miscellaneous Revenues											
<b>TOTAL REVENUES</b>	<b>195,922</b>	<b>158,353</b>	<b>139,555</b>	<b>141,252</b>	<b>143,119</b>	<b>182,497</b>	<b>184,825</b>	<b>230,677</b>	<b>230,044</b>	<b>233,509</b>	<b>246,895</b>
<b>EXPENDITURES</b>											
Capital Outlay	851,300	637,400	71,400	58,400	311,600	58,300	210,800	407,700	-	14,000	-
<b>TOTAL EXPENDITURES</b>	<b>851,300</b>	<b>637,400</b>	<b>71,400</b>	<b>58,400</b>	<b>311,600</b>	<b>58,300</b>	<b>210,800</b>	<b>407,700</b>	<b>-</b>	<b>14,000</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(655,378)	(479,047)	68,155	82,852	(168,481)	124,197	(25,975)	(177,023)	230,044	219,509	246,895
<b>OTHER FINANCING (USES) AND SOURCES</b>											
Proceeds from TIF	301,300	-	-	-	-	-	-	-	-	-	-
Other project funding revenue											
Transfer - Excess Reserves											
Transfer - MV License	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>326,300</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
NET CHANGE IN FUND BALANCES	(329,078)	(454,047)	93,155	107,852	(143,481)	149,197	(975)	(152,023)	255,044	244,509	271,895
FUND BALANCES, JANUARY 1	\$ 1,465,534	\$ 1,136,456	\$ 682,409	\$ 775,564	\$ 883,417	\$ 739,936	\$ 889,133	\$ 888,158	\$ 736,135	\$ 991,179	\$ 1,235,688
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 1,136,456</b>	<b>\$ 682,409</b>	<b>\$ 775,564</b>	<b>\$ 883,417</b>	<b>\$ 739,936</b>	<b>\$ 889,133</b>	<b>\$ 888,158</b>	<b>\$ 736,135</b>	<b>\$ 991,179</b>	<b>\$ 1,235,688</b>	<b>\$ 1,507,584</b>

**Streets Fund # 430**  
**CAPITAL PROJECT SUMMARY**

		Estimated Cost (with Inflation)												
Project Year	Project	Current Cost	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Pedestrian Crossing Signage	20,600	-	20,600	-	-	-	-	-	-	-	-	-	-
2026	MnDot Project	36,000	-	36,000	-	-	-	-	-	-	-	-	-	-
2026	Speed limit implementation	60,000	-	60,000	-	-	-	-	-	-	-	-	-	-
2026	Miscellaneous Streets & Sealcoats	309,200	-	309,200	-	-	-	-	-	-	-	-	-	-
2027	Pedestrian Crossing Signage	20,600	-	-	21,200	-	-	-	-	-	-	-	-	-
2027	Miscellaneous Streets & Sealcoats	546,400	-	-	562,800	-	-	-	-	-	-	-	-	-
2028	Gleason Lake Road - City Contribution	360,500	-	-	-	382,500	-	-	-	-	-	-	-	-
2028	Miscellaneous Streets & Sealcoats	437,100	-	-	-	463,700	-	-	-	-	-	-	-	-
2029	Miscellaneous Streets & Sealcoats	792,300	-	-	-	-	865,800	-	-	-	-	-	-	-
2029	Wayzata Boulevard Corridor Implementation	325,300	-	-	-	-	355,500	-	-	-	-	-	-	-
2030	Miscellaneous Streets & Sealcoats	382,400	-	-	-	-	-	430,400	-	-	-	-	-	-
2031	Miscellaneous Streets & Sealcoats	109,300	-	-	-	-	-	-	126,700	-	-	-	-	-
2032	Miscellaneous Streets & Sealcoats	1,748,300	-	-	-	-	-	-	-	2,087,600	-	-	-	-
		<b>\$ 5,148,000</b>	<b>\$ -</b>	<b>\$ 425,800</b>	<b>\$ 584,000</b>	<b>\$ 846,200</b>	<b>\$ 1,221,300</b>	<b>\$ 430,400</b>	<b>\$ 126,700</b>	<b>\$ 2,087,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED CASH FLOWS**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>REVENUES</b>												
Investment earnings	33,331	4,919	6,952	7,509	4,738	-	-	4,558	-	-	2,180	8,566
Charges for services - Tower Rental	277,847	286,182	294,768	303,611	312,719	322,101	331,764	341,717	351,968	362,527	373,403	384,605
Other - Tax Levy	252,986	220,000	220,000	140,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000
Intergovernmental - State Small City Assistance Program	37,937	63,009	63,009	63,009	63,009	63,009	63,009	63,009	63,009	63,009	63,009	63,009
Miscellaneous Revenues	392	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>602,493</b>	<b>574,110</b>	<b>584,729</b>	<b>514,129</b>	<b>525,467</b>	<b>530,110</b>	<b>539,773</b>	<b>554,284</b>	<b>559,977</b>	<b>570,536</b>	<b>583,592</b>	<b>601,180</b>
<b>EXPENDITURES</b>												
Capital Outlay	860,881	425,800	584,000	846,200	1,221,300	430,400	126,700	2,087,600	-	-	-	-
Debt service (Ferndale Rd)	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>860,881</b>	<b>425,800</b>	<b>584,000</b>	<b>846,200</b>	<b>1,221,300</b>	<b>430,400</b>	<b>126,700</b>	<b>2,087,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(258,388)	148,310	729	(332,071)	(695,833)	99,710	413,073	(1,533,316)	559,977	570,536	583,592	601,180
<b>OTHER FINANCING (USES) AND SOURCES</b>												
Proceeds from TIF	-	-	-	-	-	-	-	-	-	-	-	-
Developer funding revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other project funding revenue (State and County Grants)	-	-	-	-	-	-	-	-	-	-	-	-
Transfer - General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Transfer - Stormwater (curb & gutter)	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
NET CHANGE IN FUND BALANCES	(203,388)	203,310	55,729	(277,071)	(640,833)	154,710	468,073	(1,478,316)	614,977	625,536	638,592	656,180
FUND BALANCES, JANUARY 1	695,269	491,881	695,191	750,920	473,849	(166,985)	(12,275)	455,798	#####	(407,542)	217,994	856,586
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 491,881</b>	<b>\$ 695,191</b>	<b>\$ 750,920</b>	<b>\$ 473,849</b>	<b>\$ (166,985)</b>	<b>\$ (12,275)</b>	<b>\$ 455,798</b>	<b>\$ (1,022,519)</b>	<b>\$ (407,542)</b>	<b>\$ 217,994</b>	<b>\$ 856,586</b>	<b>\$ 1,512,766</b>

**Parks and Trails Improvement Fund #404**

Fund #404

**CAPITAL PROJECT SUMMARY**

Estimated Cost (with Inflation)

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Panoway Landscaping Project	100,000	100,000	-	-	-	-	-	-	-	-	-	-
2026	Irrigation Audit	15,000	15,000	-	-	-	-	-	-	-	-	-	-
2026	Planting, Removal, & Maintenance of City Trees (EAB Management)	77,700	77,700	-	-	-	-	-	-	-	-	-	-
2026	Lake Street Landscaping Replacement	200,000	200,000	-	-	-	-	-	-	-	-	-	-
2026	City Hall Addition of gate and path/garden update	52,000	52,000	-	-	-	-	-	-	-	-	-	-
2027	Wrought iron fence maintenance - Children's Garden	16,300	-	16,800	-	-	-	-	-	-	-	-	-
2027	Wrought iron fence maintenance - Heritage Park	25,800	-	26,600	-	-	-	-	-	-	-	-	-
2027	Wrought iron fence maintenance - Post Office Park	25,800	-	26,600	-	-	-	-	-	-	-	-	-
2027	Heritage Addition of lounge seating, tables and chairs (4), picnic game area	27,400	-	28,200	-	-	-	-	-	-	-	-	-
2027	Park Signage/Park Name Signs	50,000	-	51,500	-	-	-	-	-	-	-	-	-
2027	Planting, Removal, & Maintenance of City Trees (EAB Management)	75,400	-	77,700	-	-	-	-	-	-	-	-	-
2027	Shaver Park Design Development and Construction Documents	109,300	-	112,600	-	-	-	-	-	-	-	-	-
2028	Broadway Stairway Renovation of lighting	50,000	-	-	53,000	-	-	-	-	-	-	-	-
2028	Planting, Removal, & Maintenance of City Trees (EAB Management)	73,200	-	-	77,700	-	-	-	-	-	-	-	-
2028	Beach+Shaver Park Improvements: Shade structure, hammock/art poles, picnic plaza, parking lot, volleyball courts, park building renovation, fire place	527,100	-	-	559,200	-	-	-	-	-	-	-	-
2029	Eastman Ln Addition of interpretive signage	9,300	-	-	-	10,200	-	-	-	-	-	-	-
2029	Klapp+Bell Restriping and resurfacing of (4) pickleball (includes expansion of courts)	46,400	-	-	-	50,700	-	-	-	-	-	-	-
2029	Planting, Removal, & Maintenance of City Trees (EAB Management)	71,100	-	-	-	77,700	-	-	-	-	-	-	-
2029	Eastman Ln Addition of trail and boardwalk	184,400	-	-	-	201,500	-	-	-	-	-	-	-
2030	Community Gardens Initial Install and Fencing	36,200	-	-	-	-	40,700	-	-	-	-	-	-
2030	Planting, Removal, & Maintenance of City Trees (EAB Management)	69,100	-	-	-	-	77,800	-	-	-	-	-	-
2030	Resurface Wayzata Middle School Tennis Courts (includes replacement of net posts)	45,700	-	-	-	-	-	53,000	-	-	-	-	-
2031	Planting, Removal, & Maintenance of City Trees (EAB Management)	67,100	-	-	-	-	-	77,800	-	-	-	-	-
2032	Locust Hills Park-Identify Future Needs	8,800	-	-	-	-	-	-	10,500	-	-	-	-
2032	Planting, Removal, & Maintenance of City Trees (EAB Management)	65,000	-	-	-	-	-	-	77,600	-	-	-	-
		<b>\$ 2,028,100</b>	<b>\$ 444,700</b>	<b>\$ 340,000</b>	<b>\$ 689,900</b>	<b>\$ 340,100</b>	<b>\$ 118,500</b>	<b>\$ 130,800</b>	<b>\$ 88,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Parks and Trails Improvement Fund #404**

**PROJECTED CASH FLOWS**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>REVENUES</b>											
Investment earnings	4,089	3,933	1,653	-	-	-	-	-	1,701	4,613	7,589
Charges for services	90,419	93,131	95,925	98,803	101,767	104,820	107,964	111,203	114,540	117,976	121,515
Park Dedication	25,000										
Rental Earnings	-	-	-	-	-	-	-	-	-	-	-
Lake Street Landscaping Resident Group donation	100,000										
Donations	10,000										
Misc. Revenues											
<b>TOTAL REVENUES</b>	<b>229,508</b>	<b>97,064</b>	<b>97,578</b>	<b>98,803</b>	<b>101,767</b>	<b>104,820</b>	<b>107,964</b>	<b>111,203</b>	<b>116,240</b>	<b>122,589</b>	<b>129,104</b>
<b>EXPENDITURES</b>											
Capital Outlay	444,700	340,000	689,900	340,100	118,500	130,800	88,100	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>444,700</b>	<b>340,000</b>	<b>689,900</b>	<b>340,100</b>	<b>118,500</b>	<b>130,800</b>	<b>88,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(215,192)	(242,936)	(592,322)	(241,297)	(16,733)	(25,980)	19,864	111,203	116,240	122,589	129,104
<b>OTHER FINANCING (USES) AND SOURCES</b>											
Prepaid Costs from Prior Year											
Proceeds from TIF	184,510	-	-	-	-	-	-	-	-	-	-
Other project funding revenue	-	-	-	-	-	-	-	-	-	-	-
Transfer - 2009 Street and Big Woods Bond Issuance excess											
Transfer In - Excess Reserves											
Transfer In - Marina Fund	15,000	15,000	50,000	100,000	100,000	150,000	175,000	175,000	175,000	175,000	-
Transfer In - Tree and Planting Fund											
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>199,510</b>	<b>15,000</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>150,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	(15,682)	(227,936)	(542,322)	(141,297)	83,267	124,020	194,864	286,203	291,240	297,589	129,104
FUND BALANCES, JANUARY 1	\$ 408,941	\$ 393,259	\$ 165,323	\$ (376,999)	\$ (518,296)	\$ (435,029)	\$ (311,009)	\$ (116,145)	\$ 170,058	\$ 461,299	\$ 758,887
FUND BALANCES, DECEMBER 31	\$ 393,259	\$ 165,323	\$ (376,999)	\$ (518,296)	\$ (435,029)	\$ (311,009)	\$ (116,145)	\$ 170,058	\$ 461,299	\$ 758,887	\$ 887,991

**Public Art Fund #230**

**CAPITAL PROJECT SUMMARY**

<b>Project</b>	<b>Current Cost</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>
Klapprich Park Warming House Mural	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rotating Sculpture Garden in Panoway and Utility Box Wrapping	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED CASH FLOWS**

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>
<b>REVENUES</b>											
Investment earnings	1,090	1,101	1,112	1,123	1,134	1,145	1,157	1,168	1,180	1,192	1,204
Charges for services											
<b>TOTAL REVENUES</b>	<b>1,090</b>	<b>1,101</b>	<b>1,112</b>	<b>1,123</b>	<b>1,134</b>	<b>1,145</b>	<b>1,157</b>	<b>1,168</b>	<b>1,180</b>	<b>1,192</b>	<b>1,204</b>
<b>EXPENDITURES</b>											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,090	1,101	1,112	1,123	1,134	1,145	1,157	1,168	1,180	1,192	1,204
<b>OTHER FINANCING (USES) AND SOURCES</b>											
Other project funding revenue											
Transfer - Excess Reserves											
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	1,090	1,101	1,112	1,123	1,134	1,145	1,157	1,168	1,180	1,192	1,204
FUND BALANCES, JANUARY 1	108,974	110,063	111,164	112,276	113,398	114,532	115,678	116,834	118,003	119,183	120,375
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 110,063</b>	<b>\$ 111,164</b>	<b>\$ 112,276</b>	<b>\$ 113,398</b>	<b>\$ 114,532</b>	<b>\$ 115,678</b>	<b>\$ 116,834</b>	<b>\$ 118,003</b>	<b>\$ 119,183</b>	<b>\$ 120,375</b>	<b>\$ 121,578</b>

**Lakefront Improvement Fund #233**

**CAPITAL PROJECT SUMMARY**

Project	Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2027		Wrought iron fence maintenance - Panoway	70,300	-	72,400	-	-	-	-	-	-	-	-	-
2027		Section Foreman House	1,125,100	-	1,158,900	-	-	-	-	-	-	-	-	-
2027		Eco Park and Boardwalk Loop	2,677,200	-	2,757,500	-	-	-	-	-	-	-	-	-
2027		Depot Park	3,081,500	-	3,173,900	-	-	-	-	-	-	-	-	-
TBD		Charter Boat Dock?	-	-	-	-	-	-	-	-	-	-	-	-
<b>\$ 6,954,100</b>			<b>\$ -</b>	<b>\$ 7,162,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED CASH FLOWS**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>REVENUES</b>											
Intergovernmental											
State Aid - RR Crossing	-	-	-	-	-	-	-	-	-	-	-
Investment earnings	1,609	1,802	1,273	1,462	1,174	882	588	291	-	-	-
<b>TOTAL REVENUES</b>	<b>1,609</b>	<b>1,802</b>	<b>1,273</b>	<b>1,462</b>	<b>1,174</b>	<b>882</b>	<b>588</b>	<b>291</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
Capital Outlay	-	7,162,700	-	-	-	-	-	-	-	-	-
Debt Issuance costs	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>7,162,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,609	(7,160,898)	1,273	1,462	1,174	882	588	291	-	-	-
<b>OTHER FINANCING (USES) AND SOURCES</b>											
Proceeds from bonds issued	-	-	-	-	-	-	-	-	-	-	-
Developer funding revenue	-	-	-	-	-	-	-	-	-	-	-
Other project funding revenue	-	7,090,300	-	-	-	-	-	-	-	-	-
Excess funds transfer	-	-	-	-	-	-	-	-	-	-	-
Sales Tax Exemption - Boardwalk and Docks											
Conservancy Contributions	48,000	48,000	48,000	-	-	-	-	-	-	-	-
Conservancy Contributions - M&O MOU	-	-	-	-	-	-	-	-	-	-	-
TIF #2, #5, #6 (Cash - Pooling)	-	-	-	-	-	-	-	-	-	-	-
Transfer to General Operating	(30,313)	(30,313)	(30,313)	(30,313)	(30,313)	(30,313)	(30,313)	(30,313)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>17,687</b>	<b>7,107,987</b>	<b>17,687</b>	<b>(30,313)</b>	<b>(30,313)</b>	<b>(30,313)</b>	<b>(30,313)</b>	<b>(30,313)</b>	<b>(30,313)</b>	<b>-</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	19,296	(52,911)	18,960	(28,851)	(29,139)	(29,431)	(29,725)	(30,022)	-	-	-
FUND BALANCES, JANUARY 1	160,872	180,168	127,256	146,216	117,365	88,226	58,795	29,070	(953)	(953)	(953)
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 180,168</b>	<b>\$ 127,256</b>	<b>\$ 146,216</b>	<b>\$ 117,365</b>	<b>\$ 88,226</b>	<b>\$ 58,795</b>	<b>\$ 29,070</b>	<b>\$ (953)</b>	<b>\$ (953)</b>	<b>\$ (953)</b>	<b>\$ (953)</b>

Liquor Operations Enterprise Fund # 640

CAPITAL PROJECT SUMMARY

Estimated Cost (with Inflation)

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	36" Vulcan Broiler	\$ 4,900	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	48" Randell Dessert Coolers (2)	\$ 6,600	\$ 6,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	30" Traulsen Upright Freezer	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	Water Softener Replacement	\$ 9,100	\$ 9,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	Water Heater Replacement	\$ 14,600	\$ 14,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	Overhead Garage Door Opener	\$ 5,900	\$ 5,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	Exterior Signage for Wine and Spirits and Bar and Grill	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	Exterior of Building Paint & Repair	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026	HVAC Replacement (in Mezzanine)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	48" Superior Sandwich Table	\$ 5,800	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	2 Compartment Alto Shaam-1	\$ 6,100	\$ -	\$ 6,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	2 Compartment Alto Shaam-2	\$ 6,100	\$ -	\$ 6,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Exhaust Fans Replacement (2)	\$ 19,900	\$ -	\$ 20,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Interior Refresh: Replace booths, tables, repaint interior, replace carpets	\$ 638,600	\$ -	\$ 657,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Outdoor Awnings	\$ 5,000	\$ -	\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Skyjack Lift	\$ 20,600	\$ -	\$ 21,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Heat Pump Replacement	\$ 54,100	\$ -	\$ 55,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Complete HVAC Replacement	\$ 365,796	\$ -	\$ 376,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027	Wine & Spirits Exterior Window Box Signage	\$ 7,600	\$ -	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2028	Ice Machine-(Every 6 Years)	\$ 7,500	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2028	36" Vulcan 4 burner w/griddle and oven	\$ 7,800	\$ -	\$ -	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2028	Security System - replace/add cameras to higher definition	\$ 37,200	\$ -	\$ -	\$ 39,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2028	POS Cabinet	\$ 18,500	\$ -	\$ -	\$ 19,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2028	VCT Floor Tile Replacement (3,400 sq. ft. @ \$6.00 sq. ft.) in Store	\$ 32,800	\$ -	\$ -	\$ 34,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2029	Patio Furniture Replacement	\$ 15,500	\$ -	\$ -	\$ -	\$ 16,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2029	Domain Controller	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2029	HVAC - Mitsubishi Split System Cassette (5 of 20)	\$ 14,300	\$ -	\$ -	\$ -	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2029	Wine & Spirits Exterior Window Box Signage	\$ 7,600	\$ -	\$ -	\$ -	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2030	Unit Heaters (2) - Muni	\$ 7,100	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2030	Ceiling Tile Replacement (10,000 sq. ft @ \$1.50 sq. ft) - Muni	\$ 21,400	\$ -	\$ -	\$ -	\$ -	\$ 24,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2030	Heat Pump	\$ 54,100	\$ -	\$ -	\$ -	\$ -	\$ 60,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Beer Cooler Evaporator	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Food Cooler Evaporator	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Freezer Evaporator	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Tubular Centrifugal Inline Fan	\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Beverage Counter with Sink and Drip Tray	\$ 4,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Back bar Storage Cabinet; Two-Section	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -
2031	PCU-CORE Pollution Control Core Package	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Banquette Table	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Glass washer; Under Bar Type	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,900	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Halo Heat Slow Cook & Hold Oven; Electric, Low Temp, Two Compar	\$ 8,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ -	\$ -	\$ -	\$ -	\$ -

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2031	Hood Fire Suppression	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ -	\$ -	\$ -
2031	16 Foot Lon.c; Exhaust only Wall Canopy Hood	\$ 10,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,600	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Bohn Hermetic Outdoor Condensing Unit-1, 2 & 3	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Indirect Bent Tube Gas Fired Heater with 15" Blower	\$ 16,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,800	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Nordic Beer System and Tee Towers (2)	\$ 22,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Fence	\$ 30,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,600	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Pollution Control Unit - Ventilation System	\$ 57,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,200	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Chain Link Fence	\$ 6,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,300	\$ -	\$ -	\$ -	\$ -	\$ -
2031	HVAC - Mitsubishi Split System Cassette (5 of 20)	\$ 14,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,600	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Bohn Scroll Outdoor Condensing Unit	\$ 15,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,600	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Walk-In Freezer/Cooler Combination	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,100	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Wine & Spirits In Store Shelving	\$ 54,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,200	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Liquor Walk-In Cooler	\$ 75,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,200	\$ -	\$ -	\$ -	\$ -	\$ -
2031	Wine and Spirits Back Room Shelving	\$ 75,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,900	\$ -	\$ -	\$ -	\$ -	\$ -
2032	Exhaust Recovery Ventilator (3)	\$ 21,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,600	\$ -	\$ -	\$ -	\$ -
2032	Electrical Entry Heater	\$ 14,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ -	\$ -	\$ -
2032	Re-Roof Building (3,000 sq. ft of Asphalt Roof @ \$3.50 sq. ft)	\$ 14,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,800	\$ -	\$ -	\$ -	\$ -
2032	Re-Roof Building (7,400 sq. ft of Flat Roof @ \$8.00 sq. ft)	\$ 84,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,900	\$ -	\$ -	\$ -	\$ -
2034	Ice Machine-(Every 6 Years)	\$ 7,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -
2034	Patio Furniture Replacement	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,600	\$ -	\$ -
2037	Dish Washer Hood Replacement	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2037	Kitchen Hood Replacement	\$ 49,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2039	Lossnay Cores for HVAC	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2039	Re-Roof (4,500 sq. ft of Cedar @ \$8.00 sq. ft)	\$ 51,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 2,160,696</b>	<b>\$ 89,100</b>	<b>\$ 1,163,600</b>	<b>\$ 110,200</b>	<b>\$ 51,700</b>	<b>\$ 93,000</b>	<b>\$ 556,600</b>	<b>\$ 161,100</b>	<b>\$ -</b>	<b>\$ 28,600</b>	<b>\$ -</b>	<b>\$ -</b>

**Liquor Operations Enterprise Fund  
Fund #640**

**PROJECTED CASH FLOWS**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>											
Receipts from customers and users	\$ 6,941,434	\$ 7,010,848	\$ 7,080,957	\$ 7,151,766	\$ 7,223,284	\$ 7,295,517	\$ 7,368,472	\$ 7,442,157	\$ 7,516,578	\$ 7,591,744	\$ 7,667,662
Other operating receipts	\$ 34,085	\$ 34,426	\$ 34,771	\$ 35,118	\$ 35,469	\$ 35,824	\$ 36,182	\$ 36,544	\$ 36,910	\$ 37,279	\$ 37,652
Receipts from customer deposits	\$ 3,396	\$ 3,430	\$ 3,464	\$ 3,499	\$ 3,533	\$ 3,569	\$ 3,605	\$ 3,641	\$ 3,677	\$ 3,714	\$ 3,751
Payments to suppliers	(4,240,994)	(4,283,404)	(4,326,238)	(4,369,500)	(4,413,195)	(4,457,327)	(4,501,901)	(4,546,920)	(4,592,389)	(4,638,313)	(4,684,696)
Payments to employees	(2,633,965)	(2,660,305)	(2,686,908)	(2,713,777)	(2,740,914)	(2,768,324)	(2,796,007)	(2,823,967)	(2,852,207)	(2,880,729)	(2,909,536)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>103,956</b>	<b>104,996</b>	<b>106,046</b>	<b>107,106</b>	<b>108,177</b>	<b>109,259</b>	<b>110,352</b>	<b>111,455</b>	<b>112,570</b>	<b>113,695</b>	<b>114,832</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>											
Transfers from Wine & Spirits	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
Transfers from Bar and Grill	(135,000)	(85,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
Excess Revenue Transfers to other funds											
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(220,000)</b>	<b>(170,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>	<b>(220,000)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>											
Capital Outlay	(89,100)	(1,163,600)	(110,200)	(51,700)	(93,000)	(556,600)	(161,100)	-	(28,600)	-	-
Debt service (2035 end date)	(188,255)	(185,055)	(186,855)	(183,555)	(185,255)	(186,855)	(186,855)	(186,854)	(186,854)	(186,854)	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(277,355)</b>	<b>(1,348,655)</b>	<b>(297,055)</b>	<b>(235,255)</b>	<b>(278,255)</b>	<b>(743,455)</b>	<b>(347,955)</b>	<b>(186,854)</b>	<b>(215,454)</b>	<b>(186,854)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Investment earnings	8,305	4,454	-	-	-	-	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(385,093)</b>	<b>(1,409,205)</b>	<b>(411,009)</b>	<b>(348,149)</b>	<b>(390,078)</b>	<b>(854,196)</b>	<b>(457,603)</b>	<b>(295,399)</b>	<b>(322,884)</b>	<b>(293,159)</b>	<b>(105,168)</b>
CASH AND CASH EQUIVALENTS, JANUARY 1	830,541	445,448	(963,757)	(1,374,766)	(1,722,915)	(2,112,993)	(2,967,189)	(3,424,792)	(3,720,191)	(4,043,075)	(4,336,234)
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 445,448</b>	<b>\$ (963,757)</b>	<b>\$ (1,374,766)</b>	<b>\$ (1,722,915)</b>	<b>\$ (2,112,993)</b>	<b>\$ (2,967,189)</b>	<b>\$ (3,424,792)</b>	<b>\$ (3,720,191)</b>	<b>\$ (4,043,075)</b>	<b>\$ (4,336,234)</b>	<b>\$ (4,441,401)</b>

## Library Fund #437

### CAPITAL PROJECT SUMMARY

Estimated Cost (with Inflation)

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Window Replacement - Design	61,800	61,800	-	-	-	-	-	-	-	-	-	-
2026	VAV Boxes-Library (21)	98,200	98,200	-	-	-	-	-	-	-	-	-	-
2027	Replace Cork Floor Tile-Library	15,100	-	15,600	-	-	-	-	-	-	-	-	-
2027	Ceiling Tile-Library	18,500	-	19,100	-	-	-	-	-	-	-	-	-
2027	Carpet-Library	47,200	-	48,600	-	-	-	-	-	-	-	-	-
2027	Condensing Unit/AHU - Main	131,100	-	135,000	-	-	-	-	-	-	-	-	-
2027	Condensing Unit/AHU - Basement	136,300	-	140,400	-	-	-	-	-	-	-	-	-
2027	Window Replacement	156,800	-	161,500	-	-	-	-	-	-	-	-	-
2027	Window Replacement	218,600	-	225,200	-	-	-	-	-	-	-	-	-
2032	Window Replacement	218,600	-	-	-	-	-	-	261,000	-	-	-	-
2033	Boiler (1 and 2)-Replace	73,900	-	-	-	-	-	-	-	90,900	-	-	-
2042	Reroof-Library	136,700	-	-	-	-	-	-	-	-	-	-	-
2069	Reroof (Copper Roof)-Library	105,500	-	-	-	-	-	-	-	-	-	-	-
		<b>\$ 1,418,300</b>	<b>\$ 160,000</b>	<b>\$ 745,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,000</b>	<b>\$ 90,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### PROJECTED CASH FLOWS

#### REVENUES

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Investment earnings	5,245	5,266	-	1,105	2,791	4,531	6,327	5,570	6,549	8,488	10,490
Charges for services (Rent)	114,510	117,945	121,483	125,128	128,882	132,748	136,731	140,833	145,058	149,409	153,892
Charges for services (Rent) - Additional for capital	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325
<b>TOTAL REVENUES</b>	<b>162,080</b>	<b>165,536</b>	<b>163,808</b>	<b>168,558</b>	<b>173,997</b>	<b>179,604</b>	<b>185,382</b>	<b>188,728</b>	<b>193,931</b>	<b>200,222</b>	<b>206,707</b>

#### EXPENDITURES

Capital Outlay	160,000	745,400	-	-	-	-	261,000	90,900	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>160,000</b>	<b>745,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,000</b>	<b>90,900</b>	<b>-</b>	<b>-</b>	<b>-</b>

EXCESS (DEFICIENCY) OF REVENUES  
OVER (UNDER) EXPENDITURES

	2,080	(579,864)	163,808	168,558	173,997	179,604	(75,618)	97,828	193,931	200,222	206,707
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NET CHANGE IN FUND BALANCES

	2,080	(579,864)	163,808	168,558	173,997	179,604	(75,618)	97,828	193,931	200,222	206,707
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FUND BALANCES, JANUARY 1

	524,472	526,551	(53,313)	110,495	279,053	453,050	632,654	557,037	654,865	848,796	1,049,018
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**FUND BALANCES, DECEMBER 31**

	<b>\$ 526,551</b>	<b>\$ (53,313)</b>	<b>\$ 110,495</b>	<b>\$ 279,053</b>	<b>\$ 453,050</b>	<b>\$ 632,654</b>	<b>\$ 557,037</b>	<b>\$ 654,865</b>	<b>\$ 848,796</b>	<b>\$ 1,049,018</b>	<b>\$ 1,255,725</b>
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**Cemetery Fund #232**

**CAPITAL PROJECT SUMMARY**

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2028	Irrigation Installation	\$ 50,000	\$ -	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PROJECTED CASH FLOWS**

**REVENUES**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Investment earnings	175	100	23	-	-	-	-	-	-	-	-
Charges for services	3,108	3,263	3,427	3,598	3,778	3,967	4,165	4,373	4,592	4,822	5,063
<b>TOTAL REVENUES</b>	<b>3,283</b>	<b>3,364</b>	<b>3,450</b>	<b>3,598</b>	<b>3,778</b>	<b>3,967</b>	<b>4,165</b>	<b>4,373</b>	<b>4,592</b>	<b>4,822</b>	<b>5,063</b>

**EXPENDITURES**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Capital Outlay	-	-	53,000	-	-	-	-	-	-	-	-
Personnel expense	10,760	11,083	11,416	11,758	12,111	12,474	12,848	13,234	13,631	14,040	14,461
<b>TOTAL EXPENDITURES</b>	<b>10,760</b>	<b>11,083</b>	<b>64,416</b>	<b>11,758</b>	<b>12,111</b>	<b>12,474</b>	<b>12,848</b>	<b>13,234</b>	<b>13,631</b>	<b>14,040</b>	<b>14,461</b>

EXCESS (DEFICIENCY) OF REVENUES  
OVER (UNDER) EXPENDITURES

	(7,477)	(7,719)	(60,966)	(8,160)	(8,333)	(8,507)	(8,683)	(8,860)	(9,039)	(9,218)	(9,398)
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NET CHANGE IN FUND BALANCES

	(7,477)	(7,719)	(60,966)	(8,160)	(8,333)	(8,507)	(8,683)	(8,860)	(9,039)	(9,218)	(9,398)
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FUND BALANCES, JANUARY 1

	17,514	10,037	2,318	(58,648)	(66,808)	(75,141)	(83,648)	(92,331)	(101,192)	(110,231)	(119,449)
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**FUND BALANCES, DECEMBER 31**

	<b>\$ 10,037</b>	<b>\$ 2,318</b>	<b>\$ (58,648)</b>	<b>\$ (66,808)</b>	<b>\$ (75,141)</b>	<b>\$ (83,648)</b>	<b>\$ (92,331)</b>	<b>\$ (101,192)</b>	<b>\$ (110,231)</b>	<b>\$ (119,449)</b>	<b>\$ (128,847)</b>
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## Downtown Parking District Fund #401

### CAPITAL PROJECT SUMMARY

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Structural Maintenance	17,000	17,000	-	-	-	-	-	-	-	-	-	-
2026	Parking Ramp Gate Installation	50,000	50,000	-	-	-	-	-	-	-	-	-	-
2026	Maintenance	54,900	54,900	-	-	-	-	-	-	-	-	-	-
2026	Downtown Parking Study	24,600	24,600	-	-	-	-	-	-	-	-	-	-
2028	EV Charging Stations - Lake and Barry Parking Lot	84,900	-	-	90,100	-	-	-	-	-	-	-	-
TBD	Structural Maintenance	17,000	-	-	-	-	-	-	-	-	-	-	-
TBD	Structural Maintenance	17,000	-	-	-	-	-	-	-	-	-	-	-
TBD	Structural Maintenance	17,000	-	-	-	-	-	-	-	-	-	-	-
TBD	Structural Maintenance	17,000	-	-	-	-	-	-	-	-	-	-	-
TBD	Maintenance	54,900	-	-	-	-	-	-	-	-	-	-	-
TBD	Maintenance	54,900	-	-	-	-	-	-	-	-	-	-	-
TBD	Maintenance	54,900	-	-	-	-	-	-	-	-	-	-	-
TBD	Maintenance	54,900	-	-	-	-	-	-	-	-	-	-	-
TBD	Maintenance	54,900	-	-	-	-	-	-	-	-	-	-	-
TBD	Muni Parking Lot Reconfiguration	-	-	-	-	-	-	-	-	-	-	-	-
TBD	Downtown Parking Study	24,600	-	-	-	-	-	-	-	-	-	-	-
TBD	Downtown Parking Study	28,800	-	-	-	-	-	-	-	-	-	-	-
TBD	Downtown Parking Study	28,800	-	-	-	-	-	-	-	-	-	-	-
TBD	Downtown Parking Study	28,800	-	-	-	-	-	-	-	-	-	-	-
TBD	Downtown Parking Study	28,800	-	-	-	-	-	-	-	-	-	-	-
		<b>\$ 658,800</b>	<b>\$ 146,500</b>	<b>\$ -</b>	<b>\$ 90,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### PROJECTED CASH FLOWS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>REVENUES</b>											
Special assessments	-	-	-	-	-	-	-	-	-	-	-
Investment earnings	7,194	6,818	7,902	8,097	9,194	10,303	11,422	12,553	13,695	14,749	15,813
Fee-in-lieu of Parking Policy	69,556	69,556	69,556	69,556	69,556	69,556	69,556	69,556	59,556	59,556	59,556
EV Charging Fees	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099
Paid Boat Parking Fees	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>TOTAL REVENUES</b>	<b>108,849</b>	<b>108,472</b>	<b>109,557</b>	<b>109,751</b>	<b>110,849</b>	<b>111,957</b>	<b>113,077</b>	<b>114,208</b>	<b>105,350</b>	<b>106,403</b>	<b>107,467</b>
<b>EXPENDITURES</b>											
Capital Outlay	146,500	-	90,100	-	-	-	-	-	-	-	-
EV Charging	-	-	-	-	-	-	-	-	-	-	-
Personnel expense	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>146,500</b>	<b>-</b>	<b>90,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(37,651)	108,472	19,457	109,751	110,849	111,957	113,077	114,208	105,350	106,403	107,467
NET CHANGE IN FUND BALANCES	(37,651)	108,472	19,457	109,751	110,849	111,957	113,077	114,208	105,350	106,403	107,467
FUND BALANCES, JANUARY 1	719,404	681,752	790,224	809,681	919,433	1,030,281	1,142,239	1,255,316	1,369,524	1,474,873	1,581,277
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 681,752</b>	<b>\$ 790,224</b>	<b>\$ 809,681</b>	<b>\$ 919,433</b>	<b>\$ 1,030,281</b>	<b>\$ 1,142,239</b>	<b>\$ 1,255,316</b>	<b>\$ 1,369,524</b>	<b>\$ 1,474,873</b>	<b>\$ 1,581,277</b>	<b>\$ 1,688,744</b>

## Water Improvement Fund #610

### CAPITAL PROJECT SUMMARY

Project Year	Project	Current Cost	Estimated Cost (with Inflation)												
			2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036		
2026	Renovate (WP#3) High Service Pump #2	12,700	12,700	-	-	-	-	-	-	-	-	-	-	-	-
2026	Well #5 Pump and Booster Replacement	50,700	50,700	-	-	-	-	-	-	-	-	-	-	-	-
2026	Yr. 3- Water Meters Replacement-50% Water	114,100	114,100	-	-	-	-	-	-	-	-	-	-	-	-
2027	Water Leak Study (Every 3 Years)	7,100	-	7,300	-	-	-	-	-	-	-	-	-	-	-
2027	Renovate (WP#3) High Service Pump #3	12,700	-	13,100	-	-	-	-	-	-	-	-	-	-	-
2028	Repair/Repaint Water Tower	675,300	-	-	716,400	-	-	-	-	-	-	-	-	-	-
2029	Reroof Filter Plant #3	52,500	-	-	-	57,400	-	-	-	-	-	-	-	-	-
2029	Replace Sand in Iron Removal Tanks-WTP-3	194,800	-	-	-	212,900	-	-	-	-	-	-	-	-	-
2030	New Well #6 (Page 3; paragraph 1.5)	652,500	-	-	-	-	734,400	-	-	-	-	-	-	-	-
2030	Hillside Dr WM and Ferndale W Connection	1,032,000	-	-	-	-	1,161,500	-	-	-	-	-	-	-	-
2031	Water Leak Study (Every 3 Years)	7,100	-	-	-	-	-	8,200	-	-	-	-	-	-	-
2032	Re-Roof of Filter Plant #2	13,300	-	-	-	-	-	-	15,900	-	-	-	-	-	-
2034	Water Leak Study (Every 3 Years)	7,100	-	-	-	-	-	-	-	-	-	9,000	-	-	-
		<b>\$ 2,831,900</b>	<b>\$ 177,500</b>	<b>\$ 20,400</b>	<b>\$ 716,400</b>	<b>\$ 270,300</b>	<b>\$ 1,895,900</b>	<b>\$ 8,200</b>	<b>\$ 15,900</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### PROJECTED CASH FLOWS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>											
Receipts from customers and users	\$1,308,872	\$1,356,265	\$1,396,953	\$1,438,862	\$1,482,027	\$1,526,488	\$1,572,283	\$1,619,451	\$1,668,035	\$1,718,076	\$1,769,618
Other operating receipts	-	-	-	-	-	-	-	-	-	-	-
Payments to suppliers	(441,241)	(454,478)	(468,112)	(482,156)	(496,620)	(511,519)	(526,864)	(542,670)	(558,950)	(575,719)	(592,991)
Payments to employees	(406,758)	(418,961)	(431,530)	(444,476)	(457,810)	(471,544)	(485,691)	(500,261)	(515,269)	(530,727)	(546,649)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>460,873</b>	<b>482,826</b>	<b>497,311</b>	<b>512,230</b>	<b>527,597</b>	<b>543,425</b>	<b>559,728</b>	<b>576,520</b>	<b>593,815</b>	<b>611,630</b>	<b>629,978</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>											
Transfers to other funds	(91,000)	(91,000)	(91,000)	(91,000)	(81,000)	(81,000)	(81,000)	(81,000)	(71,000)	(71,000)	(61,000)
Interfund Loan for Lake & Barry Parking Lot	-	-	-	18,068	24,221	105,502	28,518	28,471	28,472	28,473	28,473
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(91,000)</b>	<b>(91,000)</b>	<b>(91,000)</b>	<b>(72,932)</b>	<b>(56,779)</b>	<b>24,502</b>	<b>(52,482)</b>	<b>(52,529)</b>	<b>(42,528)</b>	<b>(42,527)</b>	<b>(32,527)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>											
Capital Outlay	(177,500)	(20,400)	(716,400)	(270,300)	(1,895,900)	(8,200)	(15,900)	-	(9,000)	-	-
Proceeds from bonds issued	-	-	-	-	607,760	-	-	-	-	-	-
Special assessments	-	-	-	-	89,138	85,896	82,655	79,414	76,172	72,931	69,689
Special assessments	40,824	39,254	-	-	-	-	-	-	-	-	-
Connection fees	29,180	30,060	-	-	-	-	-	-	-	-	-
Interest paid on long-term debt	(51,838)	(42,750)	-	-	-	-	-	-	-	-	-
Principal paid on long-term debt	(310,000)	(315,000)	-	-	-	-	-	-	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(469,334)</b>	<b>(308,836)</b>	<b>(716,400)</b>	<b>(270,300)</b>	<b>(1,199,002)</b>	<b>77,696</b>	<b>66,755</b>	<b>79,414</b>	<b>67,172</b>	<b>72,931</b>	<b>69,689</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Investment earnings	15,985	15,251	16,330	13,579	15,584	8,628	15,298	21,307	27,659	34,224	41,092
Interest on Interfund Loan	10,144	9,637	18,655	17,932	16,964	12,744	11,603	10,464	10,465	10,466	10,466
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENT:</b>	<b>(73,331)</b>	<b>107,878</b>	<b>(275,104)</b>	<b>200,510</b>	<b>(695,636)</b>	<b>666,995</b>	<b>600,902</b>	<b>635,176</b>	<b>656,584</b>	<b>686,725</b>	<b>718,699</b>
CASH AND CASH EQUIVALENTS, JANUARY 1	1,598,474	1,525,142	1,633,021	1,357,917	1,558,426	862,790	1,529,785	2,130,687	2,765,863	3,422,447	4,109,172
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$1,525,142</b>	<b>\$ 1,633,021</b>	<b>\$ 1,357,917</b>	<b>\$ 1,558,426</b>	<b>\$ 862,790</b>	<b>\$ 1,529,785</b>	<b>\$ 2,130,687</b>	<b>\$ 2,765,863</b>	<b>\$3,422,447</b>	<b>\$4,109,172</b>	<b>\$4,827,871</b>

**Sewer Improvement Fund #620**

**CAPITAL PROJECT SUMMARY**

Estimated Cost (with Inflation)

Project Year	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Upgrade #2 Lift station-Gleason Lake Rd.	66,000	66,000	-	-	-	-	-	-	-	-	-	-
2026	Yr. 3- Water Meters Replacement-50% Sewer	114,100	114,100	-	-	-	-	-	-	-	-	-	-
2027	Upgrade #21 Lift station-South Frontage Rd East of Hold.	61,800	-	63,700	-	-	-	-	-	-	-	-	-
2027	Upgrade #24 Lift station-(was Mill St.)	154,500	-	159,100	-	-	-	-	-	-	-	-	-
2027	Sewer Lining	326,200	-	336,000	-	-	-	-	-	-	-	-	-
2028	Upgrade #22 Lift station-Locust Hills	56,700	-	-	60,200	-	-	-	-	-	-	-	-
2029	Upgrade #17 Lift station-West of Harrington Rd	20,600	-	-	-	22,500	-	-	-	-	-	-	-
2029	Upgrade #23 Lift station-Locust Hills @ South End	51,500	-	-	-	56,300	-	-	-	-	-	-	-
2029	Sewer Lining	326,200	-	-	-	356,400	-	-	-	-	-	-	-
2030	Install Sanitary Sewer-Hillside Drive	825,900	-	-	-	-	929,600	-	-	-	-	-	-
2031	Upgrade #14 Lift station-Birch Bend	67,000	-	-	-	-	-	77,700	-	-	-	-	-
2031	Upgrade #5 Lift station-Grove Lane (Beach)	67,000	-	-	-	-	-	77,700	-	-	-	-	-
2031	Upgrade #9 Lift station-Bushaway Rd	67,000	-	-	-	-	-	77,700	-	-	-	-	-
2032	Upgrade #1 Lift station-Shady Lane Area	30,900	-	-	-	-	-	-	36,900	-	-	-	-
2033	Upgrade #25 Lift station-Enchanted Woods	56,700	-	-	-	-	-	-	-	69,700	-	-	-
2035	Upgrade #12 Lift station-Harrington Rd	56,700	-	-	-	-	-	-	-	-	-	74,000	-
2035	Upgrade #11 Lift station-Ramsey Rd	82,400	-	-	-	-	-	-	-	-	-	107,500	-
2037	Upgrade #19 Lift station-Lake St. W	56,700	-	-	-	-	-	-	-	-	-	-	-
2037	Upgrade #7 Lift station-Wayzata Country Club Driveway	67,000	-	-	-	-	-	-	-	-	-	-	-
TBD	Upgrade #16 Lift station-Far Hill Rd	-	-	-	-	-	-	-	-	-	-	-	-
TBD	Upgrade #3 Lift station-Gleason Lake Rd	-	-	-	-	-	-	-	-	-	-	-	-
TBD	Upgrade #20 Lift station-PW Facility	-	-	-	-	-	-	-	-	-	-	-	-
TBD	Upgrade #15 Lift station-North of Bovey Rd on Fire Lane	56,700	-	-	-	-	-	-	-	-	-	-	-
TBD	Upgrade #18 Lift station-Redeemer Church	61,800	-	-	-	-	-	-	-	-	-	-	-
TBD	Upgrade #13 Lift station-Reno St.	82,400	-	-	-	-	-	-	-	-	-	-	-
		<b>\$ 2,755,800</b>	<b>\$ 180,100</b>	<b>\$ 558,800</b>	<b>\$ 60,200</b>	<b>\$ 435,200</b>	<b>\$ 929,600</b>	<b>\$ 233,100</b>	<b>\$ 36,900</b>	<b>\$ 69,700</b>	<b>\$ -</b>	<b>\$ 181,500</b>	<b>\$ -</b>

## Sewer Improvement Fund #620

## PROJECTED CASH FLOWS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>											
Receipts from customers and users	\$ 1,687,576	\$ 1,746,783	\$ 1,799,186	\$ 1,853,162	\$ 1,908,757	\$ 1,966,020	\$ 2,025,000	\$ 2,085,750	\$ 2,148,323	\$ 2,212,772	\$ 2,279,156
Other operating receipts	6,428	6,620	6,819	7,024	7,234	7,451	7,675	7,905	8,142	8,387	8,638
Payments to suppliers	(793,172)	(816,967)	(841,476)	(866,721)	(892,722)	(919,504)	(947,089)	(975,502)	(1,004,767)	(1,034,910)	(1,065,957)
Payments to employees	(405,353)	(417,514)	(430,039)	(442,941)	(456,229)	(469,916)	(484,013)	(498,534)	(513,490)	(528,894)	(544,761)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>495,478</b>	<b>518,922</b>	<b>534,490</b>	<b>550,525</b>	<b>567,040</b>	<b>584,051</b>	<b>601,573</b>	<b>619,620</b>	<b>638,209</b>	<b>657,355</b>	<b>677,076</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>											
Transfers to other funds	(121,000)	(121,000)	(121,000)	(121,000)	(111,000)	(111,000)	(101,000)	(101,000)	(91,000)	(91,000)	(71,000)
Interfund Loan for Lake & Barry Parking Lot	-	-	-	18,068	24,221	105,502	28,518	28,471	28,471	28,471	28,471
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(121,000)</b>	<b>(121,000)</b>	<b>(121,000)</b>	<b>(102,932)</b>	<b>(86,779)</b>	<b>(5,498)</b>	<b>(72,482)</b>	<b>(72,529)</b>	<b>(62,529)</b>	<b>(62,529)</b>	<b>(42,529)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>											
Capital Outlay	(180,100)	(558,800)	(60,200)	(435,200)	(929,600)	(233,100)	(36,900)	(69,700)	-	(181,500)	-
Principal paid on long-term debt	-	-	-	-	-	-	-	-	-	-	-
Interest paid on long-term debt	-	-	-	-	-	-	-	-	-	-	-
Proceeds from bonds issued	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	70,202	67,649	65,096	62,544	59,991	57,438	54,885
TIF	-	-	-	-	38,292	35,739	33,186	30,634	28,081	25,528	22,975
Developer funding revenue	-	-	-	-	-	-	-	-	-	-	-
Other project funding revenue	-	-	-	-	-	-	-	-	-	-	-
Special assessments	56,721	54,143	-	-	-	-	-	-	-	-	-
Connection fees	10,000	10,000	-	-	-	-	-	-	-	-	-
Interest paid on long-term debt	(1,350)	-	-	-	-	-	-	-	-	-	-
Principal paid on long-term debt	(45,000)	-	-	-	-	-	-	-	-	-	-
Grants	50,000	-	-	-	-	-	-	-	-	-	-
<b>ACTIVITIES</b>	<b>(109,729)</b>	<b>(494,657)</b>	<b>(60,200)</b>	<b>(435,200)</b>	<b>(821,106)</b>	<b>(129,712)</b>	<b>61,382</b>	<b>23,478</b>	<b>88,072</b>	<b>(98,534)</b>	<b>77,860</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Investment earnings	8,794	11,631	10,877	14,705	15,155	12,068	16,804	22,993	29,033	36,066	41,494
Interest on Interfund Loan	10,144	9,637	18,655	17,932	16,964	12,744	11,603	10,464	10,464	10,464	10,464
	<b>18,939</b>	<b>21,268</b>	<b>29,532</b>	<b>32,637</b>	<b>32,119</b>	<b>24,811</b>	<b>28,407</b>	<b>33,457</b>	<b>39,497</b>	<b>46,530</b>	<b>51,958</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>283,688</b>	<b>(75,467)</b>	<b>382,822</b>	<b>45,030</b>	<b>(308,726)</b>	<b>473,653</b>	<b>618,880</b>	<b>604,027</b>	<b>703,250</b>	<b>542,822</b>	<b>764,365</b>
CASH AND CASH EQUIVALENTS, JANUARY 1	879,431	1,163,119	1,087,652	1,470,473	1,515,503	1,206,776	1,680,429	2,299,310	2,903,336	3,606,586	4,149,408
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 1,163,119</b>	<b>\$ 1,087,652</b>	<b>\$ 1,470,473</b>	<b>\$ 1,515,503</b>	<b>\$ 1,206,776</b>	<b>\$ 1,680,429</b>	<b>\$ 2,299,310</b>	<b>\$ 2,903,336</b>	<b>\$ 3,606,586</b>	<b>\$ 4,149,408</b>	<b>\$ 4,913,774</b>

## Stormwater Improvement Fund #670

### CAPITAL PROJECT SUMMARY

Project Year	Project	Estimated Cost (with Inflation)										
		Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
2026	Survey of Ponds	9,400	9,400	-	-	-	-	-	-	-	-	-
2026	Methodist Center To T.H. 12	74,200	74,200	-	-	-	-	-	-	-	-	-
2027	Wetland Bank Site (N. Broadway Site) Phase 2	37,200	-	38,300	-	-	-	-	-	-	-	-
2027	Chicago Ave N Drainage	96,900	-	99,800	-	-	-	-	-	-	-	-
2028	Survey of Ponds	9,600	-	-	10,200	-	-	-	-	-	-	-
2028	Margaret Addition of rain garden	12,200	-	-	12,900	-	-	-	-	-	-	-
2028	Beach+Shaver Drainage improvements	36,900	-	-	39,100	-	-	-	-	-	-	-
2028	Central Ave South Drainage Project	164,600	-	-	174,600	-	-	-	-	-	-	-
2030	Wet Land Enhancement Project (N. Broadway) - Pond Site (West Side of Broad	276,900	-	-	-	-	311,700	-	-	-	-	-
		<b>\$ 717,900</b>	<b>\$ 83,600</b>	<b>\$ 138,100</b>	<b>\$ 236,800</b>	<b>\$ -</b>	<b>\$ 311,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### PROJECTED CASH FLOWS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from customers and users	\$ 525,910	\$ 541,687	\$ 557,938	\$ 574,676	\$ 591,916	\$ 609,674	\$ 627,964	\$ 646,803	\$ 666,207	\$ 686,193
Other operating receipts	-	-	-	-	-	-	-	-	-	-
Payments to suppliers	(216,829)	(223,334)	(230,034)	(236,935)	(244,043)	(251,365)	(258,906)	(266,673)	(266,673)	(266,673)
Payments to employees	(88,056)	(90,697)	(93,418)	(96,221)	(99,107)	(102,081)	(105,143)	(108,297)	(111,546)	(114,893)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>221,025</b>	<b>227,656</b>	<b>234,485</b>	<b>241,520</b>	<b>248,765</b>	<b>256,228</b>	<b>263,915</b>	<b>271,833</b>	<b>287,988</b>	<b>304,628</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>										
Transfers out - General Fund	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfers out - Streets	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Transfers out - Equipment	-	-	-	-	(136,750)	-	-	-	-	-
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(201,750)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(65,000)</b>	<b>(65,000)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>										
Capital Outlay	(83,600)	(138,100)	(236,800)	-	(311,700)	-	-	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(83,600)</b>	<b>(138,100)</b>	<b>(236,800)</b>	<b>-</b>	<b>(311,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Investment earnings	12,742	13,594	13,975	13,442	15,341	12,848	14,889	17,027	19,265	21,688
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>85,167</b>	<b>38,149</b>	<b>(53,340)</b>	<b>189,962</b>	<b>(249,343)</b>	<b>204,076</b>	<b>213,804</b>	<b>223,859</b>	<b>242,253</b>	<b>261,316</b>
CASH AND CASH EQUIVALENTS, JANUARY 1	1,274,206	1,359,373	1,397,522	1,344,183	1,534,144	1,284,801	1,488,877	1,702,681	1,926,541	2,168,794
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 1,359,373</b>	<b>\$ 1,397,522</b>	<b>\$ 1,344,183</b>	<b>\$ 1,534,144</b>	<b>\$ 1,284,801</b>	<b>\$ 1,488,877</b>	<b>\$ 1,702,681</b>	<b>\$ 1,926,541</b>	<b>\$ 2,168,794</b>	<b>\$ 2,430,109</b>

## Marina Improvement Fund #660

### CAPITAL PROJECT SUMMARY

		Estimated Cost (with Inflation)											
Project	Project	Current Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
2026	Dredging Channel	14,700	14,700	-	-	-	-	-	-	-	-	-	-
2027	Security Cameras	21,800	-	22,500	-	-	-	-	-	-	-	-	-
2027	Electrical Upgrades and Outlets by Slips	212,200	-	218,600	-	-	-	-	-	-	-	-	-
2027	Complete Replacement of Marina Docks & Decking	295,100	-	304,000	-	-	-	-	-	-	-	-	-
2030	Dredging Channel	14,700	-	-	-	-	16,500	-	-	-	-	-	-
2032	Security Cameras	21,800	-	-	-	-	-	-	26,000	-	-	-	-
2039	Dredging Marina	175,100	-	-	-	-	-	-	-	-	-	-	-
		<b>\$ 755,400</b>	<b>\$ 14,700</b>	<b>\$ 545,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,500</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Marina Improvement Fund Fund #660

PROJECTED CASH FLOWS												
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>												
Receipts from customers and users		\$ 318,960	\$ 328,529	\$ 338,385	\$ 348,536	\$ 358,992	\$ 369,762	\$ 380,855	\$ 392,281	\$ 404,049	\$ 416,171	\$ 428,656
Other operating receipts												
Payments to suppliers		(13,841)	(14,256)	(14,684)	(15,125)	(15,578)	(16,046)	(16,527)	(17,023)	(17,534)	(18,060)	(18,601)
Payments to employees		(53,067)	(54,659)	(56,298)	(57,987)	(59,727)	(61,519)	(63,364)	(65,265)	(67,223)	(69,240)	(71,317)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		<b>252,052</b>	<b>259,614</b>	<b>267,402</b>	<b>275,424</b>	<b>283,687</b>	<b>292,198</b>	<b>300,964</b>	<b>309,993</b>	<b>319,292</b>	<b>328,871</b>	<b>338,737</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>												
Transfers from other funds		-	-	-	-	-	-	-	-	-	-	-
Transfers to other funds		(15,000)	(15,000)	(50,000)	(100,000)	(100,000)	(150,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Transfers to other funds - Excess Reserves												
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>		<b>(15,000)</b>	<b>(15,000)</b>	<b>(50,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(150,000)</b>	<b>(175,000)</b>	<b>(175,000)</b>	<b>(175,000)</b>	<b>(175,000)</b>	<b>(175,000)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>												
Capital Outlay		(14,700)	(545,100)	-	-	(16,500)	-	(26,000)	-	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>		<b>(14,700)</b>	<b>(545,100)</b>	<b>-</b>	<b>-</b>	<b>(16,500)</b>	<b>-</b>	<b>(26,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
Investment earnings		4,072	6,336	3,395	5,603	7,413	9,159	10,673	11,779	13,247	14,822	16,509
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>226,425</b>	<b>(294,150)</b>	<b>220,797</b>	<b>181,027</b>	<b>174,600</b>	<b>151,357</b>	<b>110,636</b>	<b>146,772</b>	<b>157,539</b>	<b>168,693</b>	<b>180,246</b>
CASH AND CASH EQUIVALENTS, JANUARY 1		407,222	633,647	339,497	560,294	741,322	915,922	1,067,279	1,177,915	1,324,687	1,482,226	1,650,920
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>		<b>\$ 633,647</b>	<b>\$ 339,497</b>	<b>\$ 560,294</b>	<b>\$ 741,322</b>	<b>\$ 915,922</b>	<b>\$ 1,067,279</b>	<b>\$ 1,177,915</b>	<b>\$ 1,324,687</b>	<b>\$ 1,482,226</b>	<b>\$ 1,650,920</b>	<b>\$ 1,831,166</b>

**Equipment Replacement Fund #409  
CAPITAL PURCHASE SUMMARY**

Dept.	Description	Project Year	ITEM BUDGET	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Admin	Computer Replacement - City Council	2026	2,300	11,700	-	-	-	-	-	-	-	-	-	-
Admin	Computer Replacement - Planning Commission	2026	2,800	13,900	-	-	-	-	-	-	-	-	-	-
Admin	City Hall Copier	2026	3,200	15,900	-	-	-	-	-	-	-	-	-	-
Admin	Computer Replacement	2026	4,500	22,300	-	-	-	-	-	-	-	-	-	-
Admin	Firewall Replacement	2026	4,200	21,200	-	-	-	-	-	-	-	-	-	-
Admin	Computer Replacement	2027	3,500	-	17,500	-	-	-	-	-	-	-	-	-
Admin	Switches @ 1-CH, 1-Liq., 1- FD, 1 PW	2027	5,400	-	32,500	-	-	-	-	-	-	-	-	-
Admin	Computer Replacement	2028	4,300	-	-	21,400	-	-	-	-	-	-	-	-
Admin	Switches @ CH, Liq., PD, & PW	2028	5,600	-	-	33,500	-	-	-	-	-	-	-	-
Admin	Telephone System Replacement	2029	-	-	-	-	5,800	-	-	-	-	-	-	-
Admin	Postage Machine	2029	6,500	-	-	-	6,500	-	-	-	-	-	-	-
Admin	Building Inspector's Car	2029	5,400	-	-	-	38,000	-	-	-	-	-	-	-
Admin	Computer Replacement	2029	15,100	-	-	-	75,400	-	-	-	-	-	-	-
Admin	Computer Replacement - City Council	2030	3,200	-	-	-	-	16,100	-	-	-	-	-	-
Admin	Computer Replacement - Planning Commission	2030	4,500	-	-	-	-	22,600	-	-	-	-	-	-
Admin	Computer Replacement	2030	7,900	-	-	-	-	39,400	-	-	-	-	-	-
Admin	City Hall Copier	2031	4,000	-	-	-	-	-	20,200	-	-	-	-	-
Admin	Computer Replacement	2031	6,600	-	-	-	-	-	33,200	-	-	-	-	-
Admin	Copy Machine: Public Works	2031	2,200	-	-	-	-	-	10,900	-	-	-	-	-
Admin	Computer Replacement	2032	4,100	-	-	-	-	-	-	20,300	-	-	-	-
Admin	Computer Replacement	2033	5,000	-	-	-	-	-	-	-	24,800	-	-	-
Admin	Telephone System Replacement	2034	1,300	-	-	-	-	-	-	-	-	6,700	-	-
Admin	Computer Replacement	2034	17,500	-	-	-	-	-	-	-	-	87,400	-	-
Admin	Copy Machine: Public Works	2035	7,500	-	-	-	-	-	-	-	-	-	12,600	-
Admin	Computer Replacement - City Council	2035	3,700	-	-	-	-	-	-	-	-	-	18,700	-
Admin	Computer Replacement - Planning Commission	2035	5,200	-	-	-	-	-	-	-	-	-	26,200	-
Admin	Computer Replacement	2035	9,100	-	-	-	-	-	-	-	-	-	45,700	-
Cable	City AV Replacements - Tightrope Software	2031	8,300	-	-	-	-	-	57,800	-	-	-	-	-
Cable	Council Chambers AV Replacements	2031	37,100	-	-	-	-	-	260,000	-	-	-	-	-
Community Development	Building Permit Software	2026	8,700	43,500	-	-	-	-	-	-	-	-	-	-
Community Development	Building Inspector's Car	2036	6,700	-	-	-	-	-	-	-	-	-	-	46,800
Engineering	800MHz Radio Lease	2026	100	600	-	-	-	-	-	-	-	-	-	-
Engineering	800MHz Radio Lease	2027	100	-	700	-	-	-	-	-	-	-	-	-
Engineering	Troy's Vehicle	2030	6,900	-	-	-	-	48,000	-	-	-	-	-	-
Engineering	Survey Equipment	2032	400	-	-	-	-	-	-	3,500	-	-	-	-
Engineering	1/2 Ton Pickup Truck	2032	7,400	-	-	-	-	-	-	51,900	-	-	-	-
Fire	Turnout Gear (4)	2026	3,500	17,400	-	-	-	-	-	-	-	-	-	-
Fire	Vehicle Headsets	2026	#DIV/0!	21,200	-	-	-	-	-	-	-	-	-	-
Fire	Electronic Pagers	2026	4,000	19,900	-	-	-	-	-	-	-	-	-	-
Fire	#20 Pierce Impel 110' Ascendant Ladder Truck and Buildout	2026	71,500	1,430,625	-	-	-	-	-	-	-	-	-	-
Fire	Generator - Honda 2000 w/Light (5)	2027	2,000	-	12,000	-	-	-	-	-	-	-	-	-
Fire	400 GPM Portable Pumps (2)	2027	1,800	-	17,900	-	-	-	-	-	-	-	-	-
Fire	Floto Pumps (2)	2027	800	-	8,400	-	-	-	-	-	-	-	-	-
Fire	Ipads (6)	2027	1,900	-	9,600	-	-	-	-	-	-	-	-	-
Fire	#28 Replace Chevy Tahoe for Officers and Buildout	2027	6,000	-	59,900	-	-	-	-	-	-	-	-	-
Fire	Vent Saws (5)	2028	2,100	-	-	12,400	-	-	-	-	-	-	-	-
Fire	K- Saws (5)	2029	2,100	-	-	-	12,800	-	-	-	-	-	-	-
Fire	#19 2004 Rescue Truck	2029	29,600	-	-	-	592,100	-	-	-	-	-	-	-
Fire	#25 2015 Ford F-250 Crew Cab	2030	2,600	-	-	-	-	38,600	-	-	-	-	-	-
Fire	Electronic Pagers	2031	4,600	-	-	-	-	-	23,100	-	-	-	-	-

**Equipment Replacement Fund #409  
CAPITAL PURCHASE SUMMARY**

Dept.	Description	Project Year	ITEM BUDGET	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Fire	Generator - Honda 2000 w/Light (5)	2032	2,300	-	-	-	-	-	-	13,900	-	-	-	-
Fire	#29 2014 Explorer for Officers and Buildout	2032	6,800	-	-	-	-	-	-	67,700	-	-	-	-
Fire	400 GPM Portable Pumps (2)	2033	2,100	-	-	-	-	-	-	-	21,400	-	-	-
Fire	AED Heart Starts (5)	2034	1,500	-	-	-	-	-	-	-	-	14,800	-	-
Fire	#24 2015 Ford 550 Mini-Pumper	2035	25,900	-	-	-	-	-	-	-	-	-	517,000	-
Fire	Electronic Pagers	2036	5,400	-	-	-	-	-	-	-	-	-	-	26,800
Fire	#22 2012 Freightliner Pumper Cab & Chassis	2037	33,100	-	-	-	-	-	-	-	-	-	-	-
Park	800MHz Radio Lease	2026	300	2,900	-	-	-	-	-	-	-	-	-	-
Park	Ford F-550 4x2 Chassis w/ Aerial Bucket	2026	16,500	164,700	-	-	-	-	-	-	-	-	-	-
Park	Floor Scrubber for PW Garage	2028	1,700	-	-	17,200	-	-	-	-	-	-	-	-
Park	Wood Chipper (Brush Bandit 250xp)	2028	4,700	-	-	46,500	-	-	-	-	-	-	-	-
Park	Replacement Vehicle and Accessories for M-B MSV3	2028	22,100	-	-	265,700	-	-	-	-	-	-	-	-
Park	Exmark w/Bagger Riding Lawn Mower	2029	2,300	-	-	-	13,600	-	-	-	-	-	-	-
Park	435 Case Skid Steer (1/3)	2029	4,900	-	-	-	49,200	-	-	-	-	-	-	-
Park	1 Ton Pickup Truck (F-350) w/dump box & Plow	2029	17,200	-	-	-	120,600	-	-	-	-	-	-	-
Park	John Deere Z910A Ztrak w/48" Deck	2030	1,800	-	-	-	-	10,800	-	-	-	-	-	-
Park	Z930M 54"Commercial Ztrak Riding Lawn Mower	2030	5,900	-	-	-	-	35,500	-	-	-	-	-	-
Park	1/2 Ton Pickup Truck (Chev 1500)	2030	6,700	-	-	-	-	46,600	-	-	-	-	-	-
Park	Ford F-250 Pickup Truck	2031	8,500	-	-	-	-	-	59,600	-	-	-	-	-
Park	Ventrac 4x4 Articulated Tractor	2031	6,500	-	-	-	-	-	65,200	-	-	-	-	-
Park	UTV	2032	4,300	-	-	-	-	-	-	39,100	-	-	-	-
Park	5' x 10' Utility Trailer	2034	300	-	-	-	-	-	-	-	-	5,000	-	-
Police	Squad Cameras	2026	18,000	18,000	-	-	-	-	-	-	-	-	-	-
Police	Body Camera	2026	6,100	30,400	-	-	-	-	-	-	-	-	-	-
Police	Police Rifles	2026	700	7,300	-	-	-	-	-	-	-	-	-	-
Police	Laser & Radar Units	2026	2,700	8,000	-	-	-	-	-	-	-	-	-	-
Police	Taser Contract	2026	16,500	16,500	-	-	-	-	-	-	-	-	-	-
Police	800MHz Radio Replacement	2026	1,000	14,500	-	-	-	-	-	-	-	-	-	-
Police	Squad 2604 plus setup	2026	26,000	78,000	-	-	-	-	-	-	-	-	-	-
Police	Records Management System Replacement - Phase 2	2026	15,900	159,100	-	-	-	-	-	-	-	-	-	-
Police	Squads 2601, 2602, 2603 and setup	2026	80,000	240,000	-	-	-	-	-	-	-	-	-	-
Police	Stop Sticks/Piranha	2026	1,500	9,100	-	-	-	-	-	-	-	-	-	-
Police	RDS Handgun optics - PD	2027	1,500	-	7,600	-	-	-	-	-	-	-	-	-
Police	Handguns - PD	2027	900	-	9,400	-	-	-	-	-	-	-	-	-
Police	Holsters	2027	400	-	4,000	-	-	-	-	-	-	-	-	-
Police	Squad Cameras	2027	18,000	-	18,000	-	-	-	-	-	-	-	-	-
Police	Body Camera	2027	6,300	-	31,600	-	-	-	-	-	-	-	-	-
Police	Police Rifles	2027	900	-	8,500	-	-	-	-	-	-	-	-	-
Police	Taser Contract	2027	16,500	-	16,500	-	-	-	-	-	-	-	-	-
Police	800MHz Radio Replacement	2027	1,000	-	15,000	-	-	-	-	-	-	-	-	-
Police	Squads 2701, 2702, 2703 and setup	2027	80,400	-	241,200	-	-	-	-	-	-	-	-	-
Police	Squad Cameras	2028	18,000	-	-	18,000	-	-	-	-	-	-	-	-
Police	Body Camera	2028	6,600	-	-	32,900	-	-	-	-	-	-	-	-
Police	Police Rifles	2028	900	-	-	8,700	-	-	-	-	-	-	-	-
Police	Taser Contract	2028	16,500	-	-	16,500	-	-	-	-	-	-	-	-
Police	800MHz Radio Replacement	2028	1,000	-	-	15,400	-	-	-	-	-	-	-	-
Police	Floor Scrubber for PW Garage	2028	1,700	-	-	17,200	-	-	-	-	-	-	-	-
Police	Squads 2801, 2802, 2803 and setup	2028	82,900	-	-	248,600	-	-	-	-	-	-	-	-
Police	2402 Chief's Car	2028	11,200	-	-	78,400	-	-	-	-	-	-	-	-
Police	Future Investigator Vehicle	2028	8,100	-	-	56,700	-	-	-	-	-	-	-	-
Police	Squad Cameras	2029	18,000	-	-	-	18,000	-	-	-	-	-	-	-

**Equipment Replacement Fund #409  
CAPITAL PURCHASE SUMMARY**

Dept.	Description	Project Year	ITEM BUDGET	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Police	Body Camera	2029	6,800	-	-	-	34,200	-	-	-	-	-	-	-
Police	Squads 2501, 2502, 2503 and setup	2029	85,400	-	-	-	256,200	-	-	-	-	-	-	-
Police	Police Rifles	2029	900	-	-	-	9,000	-	-	-	-	-	-	-
Police	Laser & Radar Units	2029	2,800	-	-	-	8,500	-	-	-	-	-	-	-
Police	40mm Launchers	2029	1,900	-	-	-	9,500	-	-	-	-	-	-	-
Police	Taser Contract	2029	16,500	-	-	-	16,500	-	-	-	-	-	-	-
Police	800MHz Radio Replacement	2029	1,100	-	-	-	15,900	-	-	-	-	-	-	-
Police	Squads 2601, 2602, 2603 and setup	2030	90,000	-	-	-	-	270,100	-	-	-	-	-	-
Police	Police Rifles	2030	900	-	-	-	-	9,300	-	-	-	-	-	-
Police	Taser Contract	2030	19,700	-	-	-	-	19,700	-	-	-	-	-	-
Police	800MHz Radio Replacement	2030	1,100	-	-	-	-	16,400	-	-	-	-	-	-
Police	Squads 2701, 2702, 2703 and setup	2031	90,700	-	-	-	-	-	272,200	-	-	-	-	-
Police	Police Rifles	2031	1,000	-	-	-	-	-	9,600	-	-	-	-	-
Police	Firearms	2031	1,300	-	-	-	-	-	12,700	-	-	-	-	-
Police	Taser Contract	2031	20,300	-	-	-	-	-	20,300	-	-	-	-	-
Police	800MHz Radio Replacement	2031	1,100	-	-	-	-	-	16,800	-	-	-	-	-
Police	RDS Handgun optics - PD	2032	1,800	-	-	-	-	-	-	8,800	-	-	-	-
Police	Squads 2801, 2802, 2803 and setup	2032	93,500	-	-	-	-	-	-	280,500	-	-	-	-
Police	Lockers	2032	500	-	-	-	-	-	-	4,800	-	-	-	-
Police	Police Rifles	2032	1,000	-	-	-	-	-	-	9,900	-	-	-	-
Police	Taser Contract	2032	20,900	-	-	-	-	-	-	20,900	-	-	-	-
Police	800MHz Radio Replacement	2032	1,200	-	-	-	-	-	-	17,400	-	-	-	-
Police	Unmarked Car - Deputy Chief	2032	9,400	-	-	-	-	-	-	66,000	-	-	-	-
Police	Squads 2501, 2502, 2503 and setup	2033	96,400	-	-	-	-	-	-	-	289,100	-	-	-
Police	Police Rifles	2033	900	-	-	-	-	-	-	-	9,100	-	-	-
Police	Taser Contract	2033	21,500	-	-	-	-	-	-	-	21,500	-	-	-
Police	800MHz Radio Replacement	2033	1,200	-	-	-	-	-	-	-	17,900	-	-	-
Police	Squads 2601, 2602, 2603 and setup	2034	101,300	-	-	-	-	-	-	-	-	304,000	-	-
Police	Squads 2701, 2702, 2703 and setup	2035	102,400	-	-	-	-	-	-	-	-	-	307,100	-
Police	Squads 2801, 2802, 2803 and setup	2036	105,500	-	-	-	-	-	-	-	-	-	-	316,500
Police	RDS Handgun optics - PD	2037	2,100	-	-	-	-	-	-	-	-	-	-	-
Police	Handguns - PD	2037	1,300	-	-	-	-	-	-	-	-	-	-	-
Street	800MHz Radio Lease	2026	400	4,200	-	-	-	-	-	-	-	-	-	-
Street	Skid Steer Pickup Broom	2026	400	4,200	-	-	-	-	-	-	-	-	-	-
Street	Black Top Roller Trailer	2026	300	5,700	-	-	-	-	-	-	-	-	-	-
Street	Paint Gun-Graco Line Lazer	2026	1,800	14,700	-	-	-	-	-	-	-	-	-	-
Street	800MHz Radio Lease	2027	400	-	4,400	-	-	-	-	-	-	-	-	-
Street	Dump Truck & Attachments; Single Axle	2027	13,800	-	207,300	-	-	-	-	-	-	-	-	-
Street	Floor Scrubber for PW Garage	2028	1,700	-	-	17,200	-	-	-	-	-	-	-	-
Street	Traffic Radar Signs - Solar/Battery	2028	3,600	-	-	25,100	-	-	-	-	-	-	-	-
Street	Virnig Heavy Duty Skeleton Rock Grapple	2029	400	-	-	-	5,800	-	-	-	-	-	-	-
Street	435 Case Skid Steer (1/3)	2029	4,900	-	-	-	49,200	-	-	-	-	-	-	-
Street	Paint Gun-Graco Line Lazer	2030	2,100	-	-	-	-	16,600	-	-	-	-	-	-
Street	Front End Loader (JD 624K)	2030	26,500	-	-	-	-	159,100	-	-	-	-	-	-
Street	Street Sweeper -Elgin Pelican NP	2030	27,400	-	-	-	-	273,500	-	-	-	-	-	-
Street	Plow/Loader	2031	1,500	-	-	-	-	-	14,900	-	-	-	-	-
Street	Black Top Roller (Ingersoll Rand DD-12)	2031	2,100	-	-	-	-	-	20,600	-	-	-	-	-
Street	Weight Scales (4) (Haenni Wheel Load Scales WL 101)	2032	1,500	-	-	-	-	-	-	30,400	-	-	-	-
Street	Tractor Backhoe (Cat 420E)	2032	2,900	-	-	-	-	-	-	58,400	-	-	-	-
Street	1 Ton Pickup Truck (Ford F-450):Plow-Sander	2032	15,600	-	-	-	-	-	-	124,700	-	-	-	-
Street	Asphalt Paver; Tow Type (Gilcrest Model 413)	2033	3,400	-	-	-	-	-	-	-	67,800	-	-	-

**Equipment Replacement Fund #409  
CAPITAL PURCHASE SUMMARY**

Dept.	Description	Project Year	ITEM BUDGET	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Street	Paint Gun-Graco Line Lazer	2034	2,300	-	-	-	-	-	-	-	-	18,700	-	-
Street	Curb Machine	2035	800	-	-	-	-	-	-	-	-	-	14,900	-
Street	Curb Conveyor	2035	900	-	-	-	-	-	-	-	-	-	18,000	-
Utility	Power Generator-Small (Yamaha)	2026	300	2,600	-	-	-	-	-	-	-	-	-	-
Utility	800MHz Radio Lease	2026	400	4,200	-	-	-	-	-	-	-	-	-	-
Utility	800MHz Radio Lease	2027	400	-	4,400	-	-	-	-	-	-	-	-	-
Utility	3/4 Ton Pickup Truck	2027	6,100	-	42,800	-	-	-	-	-	-	-	-	-
Utility	Compactor (Jumping Jack)	2028	500	-	-	5,000	-	-	-	-	-	-	-	-
Utility	Pipe Locator	2028	900	-	-	6,000	-	-	-	-	-	-	-	-
Utility	Floor Scrubber for PW Garage	2028	1,700	-	-	17,200	-	-	-	-	-	-	-	-
Utility	435 Case Skid Steer (1/3)	2029	4,900	-	-	-	49,200	-	-	-	-	-	-	-
Utility	1/2 Ton Pickup Truck (Chev 1500)	2029	6,500	-	-	-	45,500	-	-	-	-	-	-	-
Utility	1/2 Ton Pickup Truck (Chev 1500)	2029	6,500	-	-	-	45,500	-	-	-	-	-	-	-
Utility	1/2 Ton Pickup Truck (Chev 1500)	2031	6,900	-	-	-	-	-	48,400	-	-	-	-	-
Utility	1/2 Ton Pickup Truck (Chev 1500)	2031	6,900	-	-	-	-	-	48,400	-	-	-	-	-
Utility	Tractor Backhoe (Cat 420E)	2032	2,900	-	-	-	-	-	-	58,400	-	-	-	-
Utility	Compactor (Jumping Jack)	2033	600	-	-	-	-	-	-	-	5,700	-	-	-
Utility	Power Generator-WTP-2	2033	3,200	-	-	-	-	-	-	-	80,200	-	-	-
Utility	Air Compressor	2034	1,000	-	-	-	-	-	-	-	-	24,300	-	-
Utility	Vactor Truck (W/jetter/inductor)	2035	42,700	-	-	-	-	-	-	-	-	-	640,000	-
Utility	Lift Station 24 (Mill St.) Generator	2036	3,500	-	-	-	-	-	-	-	-	-	-	87,700
				\$2,402,325	\$769,200	\$959,600	\$1,477,000	\$1,022,300	\$993,900	\$876,600	\$537,500	\$460,900	\$1,600,200	\$477,800

**Equipment Replacement Fund #409**  
**Projected Cash Flows**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
<b>RECEIPTS</b>											
Investment Earnings	14,417	14,503	12,278	5,996	-	-	-	-	-	-	-
General Fund Transfer	105,500	105,500	105,500	105,500	105,500	105,500	105,500	105,500	105,500	105,500	105,500
Cable Fund Transfer	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,001
Water Fund Transfer	60,000	60,000	60,000	60,000	50,000	50,000	50,000	50,000	40,000	40,000	30,000
Sewer Fund Transfer	90,000	90,000	90,000	90,000	80,000	80,000	70,000	70,000	60,000	60,000	40,000
Stormwater Fund Transfer					136,750						
Facilities and Infrastructure Transfer											
Fire Truck Bond Proceeds	1,555,995										
Fire Dept. Pull Tabs	<b>360,000</b>	<b>50,000</b>	<b>28,000</b>	<b>74,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>13,400</b>	<b>135,000</b>	<b>135,001</b>
Public Safety - State \$											
Infrastructure Levy - Equipment	220,000	220,000	22,000	35,000	52,000	30,000	45,000	383,000	405,000	425,000	432,000
Debt Levy for Equipment Certificate		35,201	183,015	182,359	181,440	180,259	183,934				
Transfer - Excess Reserves											
Sale of Capital Assets											
<b>TOTAL RECEIPTS</b>	<b>2,410,912</b>	<b>580,204</b>	<b>505,793</b>	<b>557,855</b>	<b>660,690</b>	<b>500,759</b>	<b>509,434</b>	<b>663,500</b>	<b>628,900</b>	<b>770,500</b>	<b>747,502</b>
<b>DISBURSEMENTS</b>											
Capital Outlay	\$2,402,325	\$769,200	\$959,600	\$1,477,000	\$1,022,300	\$993,900	\$876,600	\$537,500	\$460,900	\$1,600,200	\$477,800
Debt Service (For Ladder Truck)		\$33,525	\$174,300	\$173,675	\$172,800	\$171,675	\$175,175	\$173,300	\$171,175	\$173,675	\$173,675
Public Safety - State \$ transferred to GF											
<b>TOTAL DISBURSEMENTS</b>	<b>\$2,402,325</b>	<b>\$802,725</b>	<b>\$1,133,900</b>	<b>\$1,650,675</b>	<b>\$1,195,100</b>	<b>\$1,165,575</b>	<b>\$1,051,775</b>	<b>\$710,800</b>	<b>\$632,075</b>	<b>\$1,773,875</b>	<b>\$651,475</b>
#REF!											
NET CHANGE IN FUND BALANCE	\$8,587	(\$222,521)	(\$628,107)	(\$1,092,820)	(\$534,410)	(\$664,816)	(\$542,341)	(\$47,300)	(\$3,175)	(\$1,003,375)	\$96,027
FUND BALANCES, JANUARY 1	\$1,441,687	\$1,450,274	\$1,227,753	\$599,646	(\$493,174)	(\$1,027,584)	(\$1,692,401)	(\$2,234,742)	(\$2,282,042)	(\$2,285,217)	(\$3,288,592)
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 1,450,274</b>	<b>\$ 1,227,753</b>	<b>\$ 599,646</b>	<b>\$ (493,174)</b>	<b>\$ (1,027,584)</b>	<b>\$ (1,692,401)</b>	<b>\$ (2,234,742)</b>	<b>\$ (2,282,042)</b>	<b>\$ (2,285,217)</b>	<b>\$ (3,288,592)</b>	<b>\$ (3,192,565)</b>