

Exhibit A

Capital Improvement Fund Fiscal Plan and Projection

Projected Sources	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
Income Taxes Allocated for CIP	\$ 53,730,137	\$ 55,570,652	\$ 57,300,438	\$ 59,082,118	\$ 60,917,248	\$ 286,600,593
Other Revenues, Transfers and Closeouts	50,000	50,000	50,000	50,000	50,000	250,000
New Debt Issuance & Other Obligations	31,900,000	11,088,750	7,775,000	9,750,000	9,750,000	70,263,750
Total Sources	85,680,137	66,709,402	65,125,438	68,882,118	70,717,248	357,114,343

Projected Uses	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
Existing Debt Service (Net)	23,486,609	22,152,793	21,488,153	17,690,554	16,190,197	101,008,306
Projected New Debt Service	-	2,899,903	3,947,625	4,696,687	5,445,748	16,989,962
Project Support	7,161,889	7,233,508	7,305,843	7,378,901	7,452,690	36,532,832
Major Road & Bridge Projects - City Match	11,100,000	7,900,000	7,400,000	7,500,000	7,750,000	41,650,000
Buildings, Improvements & Equipment	29,714,607	3,188,750	375,000	2,250,000	2,000,000	37,528,357
1% for the Arts Contribution	633,213	427,595	407,924	475,976	501,841	2,446,548
Transfer to General Fund	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	120,000,000
Total Uses	96,096,318	67,802,549	64,924,545	63,992,119	63,340,475	356,156,005

Projected Fund Balance*	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Projected Starting Fund Balance	12,647,077	2,230,896	1,137,750	1,338,642	6,228,642
Change in Fund Balance	(10,416,181)	(1,093,147)	200,893	4,889,999	7,376,773
Projected Ending Fund Balance	\$ 2,230,896	\$ 1,137,750	\$ 1,338,642	\$ 6,228,642	\$ 13,605,415

Project Internal Debt Limit - 90% Calculation	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
1/9th of Projected Income Tax	27,390,068	28,229,770	29,094,664	29,985,503	30,903,069
Projected Net Debt Service	23,486,609	25,052,696	25,435,778	22,387,241	21,635,944
Net Debt Service/Income Tax	85.7%	88.7%	87.4%	74.7%	70.0%

Exhibit B - Capital Improvement Plan - Proposed Project Support

Funds Center	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
10200-Office Of The Mayor	\$ 21,326	\$ 21,539	\$ 21,755	\$ 21,972	\$ 22,192	\$ 108,784
10202-Communications	18,586	18,772	18,960	19,149	19,341	94,807
10400-Plan Commission	113,750	114,888	116,036	117,197	118,369	580,239
14700-Finance ERP	37,052	37,423	37,797	38,175	38,556	189,002
14800-Debt Management	86,801	87,669	88,546	89,431	90,325	442,772
22500-Transportation	746,804	754,272	761,815	769,433	777,127	3,809,451
23100-Road & Bridge Maintenance	292,070	294,991	297,941	300,920	303,929	1,489,851
35000-Engineering & Construction Management	5,416,800	5,470,968	5,525,678	5,580,934	5,636,744	27,631,124
40100-Parks, Recreation & Community Enrichment	428,700	432,987	437,317	441,690	446,107	2,186,801
Total Project Support	\$ 7,161,889	\$ 7,233,508	\$ 7,305,843	\$ 7,378,901	\$ 7,452,690	\$ 36,532,832

Exhibit C - Capital Improvement Plan Proposed Project Appropriations

Division	Project Title	Appropriation
City Council	Council District Improvement Program	\$ 300,000
Engineering & Construction Management	Swan Creek Planning & Design Grant Match	278,000
Engineering & Construction Management	Uptown & Junction Improvements (RAISE Grant Match)	18,000,000
Engineering & Construction Management	Sidewalks	500,000
Environmental Services	1% for Environment Capital	316,607
Facility Operations	Health Department Building Demolition & Site Improvement	2,700,000
Facility Operations	Building Improvements/HVAC	500,000
Fire & Rescue	Fire Vehicles	1,000,000
Fire & Rescue	Fire Building Improvements	250,000
Fire & Rescue	Fire Equipment	250,000
Fleet Operations	Vehicles (Non-Public Safety)	1,000,000
Information Technology	Universal Communications as a Service (UCaaS) Implementation	220,000
Information Technology	IT Data Center Redesign	175,000
Information Technology	ICT Infrastructure	200,000
Information Technology	Budgeting Software Subscription	750,000
Information Technology	Universal Communications as a Service (UCaaS) Subscription	1,050,000
Parks, Recreation & Community Enrichment	1% for the Arts Contribution	633,213
Parks, Recreation & Community Enrichment	Parks Infrastructure	300,000
Police	Police Vehicles	1,000,000
Police	Police Equipment	300,000
Road & Bridge Maintenance	Major Bridge Matches & Planning	4,600,000
Road & Bridge Maintenance	Snow Plow Purchase	375,000
Traffic Management	Traffic Devices	250,000
Total New Project Appropriations		\$ 34,947,820

Prior Appropriations - Authorized by Ordinance 19-26

Division	Project Title	Appropriated Amount
Engineering & Construction Management	Major Road Matches & Planning	\$ 6,500,000

Exhibit D - Road Improvement Fund Plan

Projected Sources	2026 Projected	2027 Projected	2028 Projected	2029 Projected*	2030 Projected	2026-2030 Total
Income Taxes	\$ 26,642,370	\$ 27,441,641	\$ 28,264,890	\$ 29,112,837	\$ 29,986,222	141,447,961
Prior Year Project Closeouts	5,383,617	-	-	-	-	-
Total Sources	32,025,987	27,441,641	28,264,890	29,112,837	29,986,222	141,447,961

Projected Uses	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
Residential Road Projects	36,000,000	27,000,000	26,000,000	27,000,000	29,000,000	145,000,000
Project Support	1,711,786	1,723,654	1,735,640	1,747,747	1,759,974	8,678,801
Total	37,711,786	28,723,654	27,735,640	28,747,747	30,759,974	153,678,801

	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Projected Starting Fund Balance	9,237,514	3,551,715	2,269,703	2,798,953	3,164,043
Change in Fund Balance	(5,685,799)	(1,282,013)	529,250	365,090	(773,752)
Ending Fund Balance	3,551,715	2,269,703	2,798,953	3,164,043	2,390,291

*Projection Assumes Renewal of Temporary 0.25% Income Tax Dedicated to Road Improvements

Exhibit D - Road Improvement Fund Plan Project Appropriation - Authorized by Ordinance 20-26

Division	Appropriated Amount
Engineering and Construction	36,000,000