CONTROLLER'S PLAYBOOK

2026 Year-End Appropriations Workshop

GENERAL FUND 1101 + MOTOR VEHICLE HIGHWAY FUND 2201

Mayor & City Council | November 11, 2026

Prepared from updated November 11 all-funds projection workbook

KEY MESSAGE

The request at a glance

Two separate funds. One coordinated year-end review.

GENERAL FUND ADDITIONAL APPROPRIATION

$1,109,100

Fund 1101

MVH ADDITIONAL APPROPRIATION

$220,900

Fund 2201

What this funds

Projected account/category shortfalls after eligible same-category offsets, plus a 5% planning cushion.

What this does NOT mean

It does not mean every line overage needs its own appropriation, or that the projected cash reserve is immediately spendable.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

METHODOLOGY

How the Controller’s Office built the estimates

The requested dollars come from projected year-end needs—not just today’s balances.

01

START WITH

Amended 2026 budgets and actuals + encumbrances

02

PROJECT

Payroll: actual pay-register checks, remaining pay dates and retro obligations

03

OFFSET

Available amounts within each department / category

04

REQUEST

Remaining category shortfall + 5% cushion

Important

The projection is a planning scenario; actual payroll, invoices, encumbrances, transfers, and final revenue should be rechecked before adoption.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

General Fund | Financial position

The proposed appropriation is a spending-authority request within a larger cash plan.

AMENDED EXPENDITURE BUDGET
$31.71M

YTD + ENCUMBRANCES
$26.01M

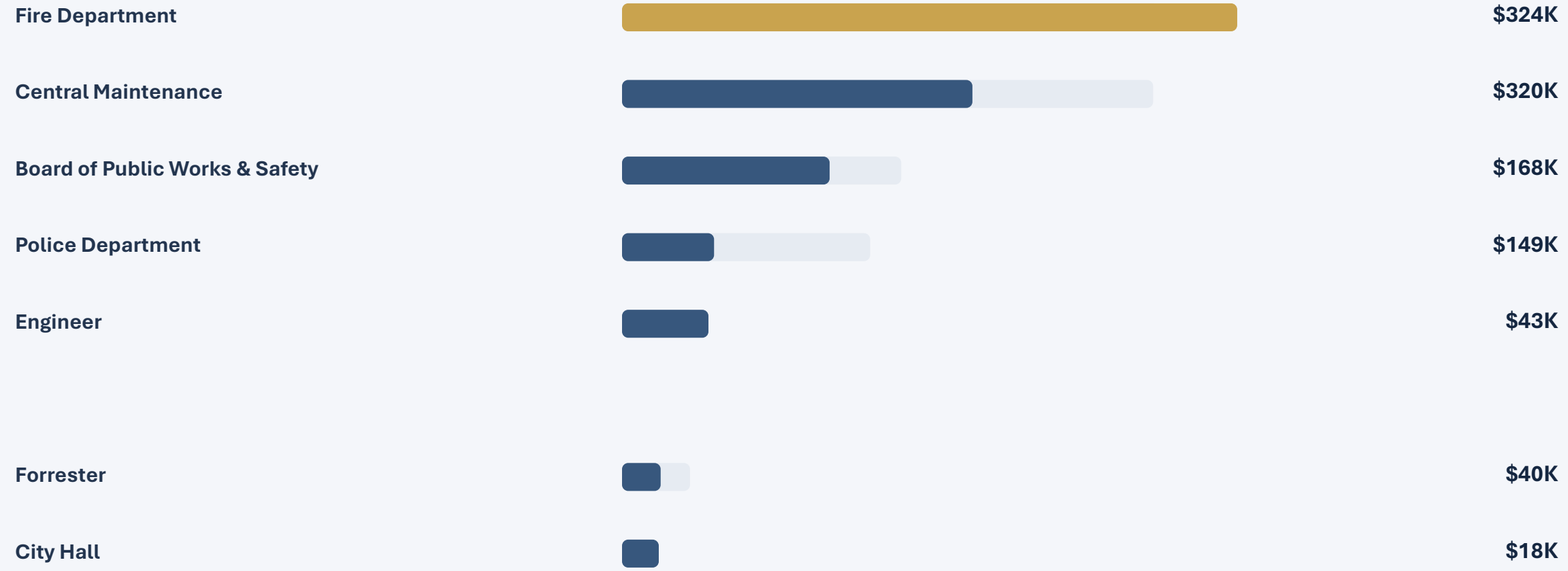
PROPOSED ADDITIONAL AUTHORITY
$1,109,100

Cash model	Base amount	Addition	Result
Beginning cash 01/01/2026	$9,451,424		
Projected 2026 revenues	$35,322,230		
Budget + requested authority	$31,706,068	$1,109,100	**$32,815,168**
Projected year-end cash			**$11,958,487**

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

General Fund | Where the requests concentrate

Fire and Central Maintenance now lead General Fund year-end appropriation needs.



Top seven departments shown; other departmental requests total $67,800

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

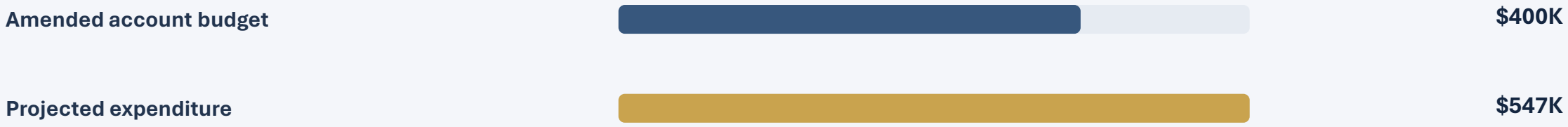
Board of Works | Street lighting

A large utility account drives the department's projected operating shortfall.

STREET-LIGHTING BUDGET
$400,000

YTD ACTUAL + ENCUMBRANCES
$455,770

PROJECTED YEAR-END
$546,924



Department request: $167,700

Covers the projected Other Services & Charges category need plus planning cushion.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

Central Maintenance | Fuel, repairs & supplies

Fuel, repairs and supplies remain major costs; the updated request is $320,000.

Cost driver	Amended budget	Year-end projection	Projected overage
Gasoline	$250,000	$378,717	**$128,717**
Equipment repair	$336,107	$434,593	**$98,486**
Tires and tubes	$55,000	$88,228	**$33,228**

SUPPLIES APPROPRIATION REQUEST

$184,600

OTHER SERVICES & CHARGES REQUEST

$135,400

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

Public safety | Gross pressure versus net need

Large line-item projections are not identical to the final category requests.

Selected line item	Amended budget	Year-end projection	Gross line overage
Police INPRS	$1,570,071	$1,890,983	**$320,912**
Police overtime	$600,000	$728,242	**$128,242**
Fire overtime	$220,000	$515,909	**$295,909**
Fire INPRS	$1,740,000	$1,998,693	**$258,693**

Police department request: $148,900

Predominantly Other Services & Charges, especially communications and utilities.

Fire department request: $323,900

$309,800 Personal Services + $14,100 Other Services; includes 1977 pension retro.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

Other General Fund needs | Targeted pressures

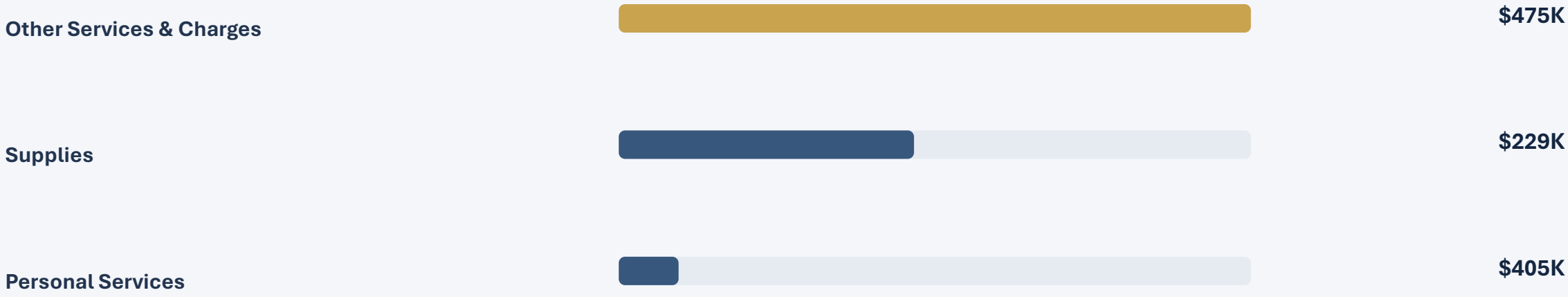
Smaller departments add meaningful, specific needs to the overall request.

Department	Primary reason / account	Request
Engineer	Engineering services + payroll	**$43,400**
MC Transit	Diesel fuel and services	**$40,700**
Forrester	Contractual services	**$40,000**
City Hall	Utilities and operating supplies	**$17,700**
Vector Control	Benefits and service costs	**$16,800**

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

General Fund | Requested authority by category

The City would request funding in the expenditure categories shown below.



GENERAL FUND TOTAL REQUEST

$1,109,100

Appropriation action

Confirm department-by-category amounts before submitting the formal requests.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

FUND 1101

General Fund | Cash projection and verification

The cash model is favorable, but it relies on significant above-budget revenues.

CURRENT CASH (11/09)

$8,581,960

PROJECTED ENDING CASH

$11,897,487

ASSUMED RESERVE

$4,931,425

15% placeholder, not established policy

Revenue assumption to verify

Approximately $8.69M of above-budget receipts inform the year-end model—largely building-permit revenue. Confirm classification, restrictions, and sustainability.

Reconciliation issue to clear

Budget-performance expenses exceed cash-statement expenses by approximately $180,803, largely attributed in the model to unposted items.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

FUND 2201

Motor Vehicle Highway | Fund position

MVH is a separate request, with a smaller cash cushion and concentrated cost drivers.

AMENDED EXPENDITURE BUDGET

$2,552,148

YTD + ENCUMBRANCES

$2,309,895

ADDITIONAL APPROPRIATION

$220,900

MVH cash model	Amount
Beginning 2026 cash	**$750,599**
Projected 2026 revenue	**$2,645,264**
Projected 2026 expenses + request	**$2,773,048**
Projected ending cash	**$622,815**

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

MVH | Payroll and fuel pressure

Overtime, diesel, and gasoline explain much of the requested increase.

Cost driver	Budget	YTD actual	Projection	Gross overage
Overtime	$90,000	$131,206	$155,062	**$65,062**
Diesel fuel	$90,000	$113,927	$136,712	**$46,712**
Gasoline	$17,000	$24,348	$29,217	**$12,217**

PERSONAL SERVICES REQUEST

$115,000

SUPPLIES REQUEST

$62,200

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

MVH | Repairs, utilities & contracted work

A combination of operating needs is pushing service accounts beyond budget.

Account	Budget	YTD + encumbrances	Projected overage
Equipment repairs	$95,000	$109,353	**$14,353**
Contractual services	$50,000	$61,953	**$11,953**
Electric	$25,000	$30,532	**$11,638**

OTHER SERVICES REQUEST

$43,700

Year-end operational check

Validate open repair orders, utility invoices, and contractual commitments before adopting the final amounts.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

Workshop close | Decisions and next steps

Confirm the amounts, document the justification, and proceed through the appropriation process.

GENERAL FUND

$1,109,100

MOTOR VEHICLE HIGHWAY

$220,900

- Confirm the department/category schedules and legal transfer options.
- Validate Fire retro pension, MVH winter overtime, utilities, repairs and invoices.
- Verify General Fund revenue treatment, cash balances, and reserve assumptions.
- Finalize the additional appropriation requests and required Council action.

Source: FY2026 Year-End Appropriations All Funds workbook (updated 11/11/2026); projections remain subject to verification.

Riverboat | Proposed projects & cash capacity (Note pulled from agenda-already in 2026budget)

CCMG award fell short of planned street needs: appropriate in 2026, bid projects, complete streets in 2027.

CASH BEFORE REQUESTS

$7,487,821.49

After open POs and planned projects

MAYOR'S NEW REQUESTS

$2,600,916*

Streets / engineering + two equipment purchases

CASH AFTER REQUESTS

$4,886,905.49

Projected 12/31/2026 balance

2026 appropriation → bidding → 2027 street construction

PROPOSED PURPOSE	AMOUNT
Streets / engineering (2027 work)/Striping	**$2,000,000**
Street sweeper	**$372,000**
Bulldozer	**$228,916**
Total additional appropriation authority	**$2,636,186**

***Added an additional $1,000,000 to Streets for more roads and street striping**

Capacity remaining for 2026

$2,961,937

Above the $1,924,968 cash needed to support the 2027 budget

Estimated remaining capacity is not an authorization to spend.

KEY ASSUMPTIONS • No $4.35M Riverboat-to-General-Fund transfer in 2026 • No additional distributions assumed • Confirm 2027 budget

COMMUNITY CROSSINGS MATCHING GRANT

2027 Paving Program

City Council Budget Workshop, November 2026

Mayor Angie Nelson Deuitch

INDOT awarded three streets CCMG

Preliminary CCMG award

$388,268.47

Award letter dated Oct. 28, 2026.
Application 15805, priorities 1, 2 and 4.

Street	From	To
Lake Hills Rd.	Warren St.	Loran Rd.
Sheridan Ave.	10th St.	US 12
E. Homer St.	Franklin St.	Cleveland Ave.

Deadline: INDOT must receive a signed contractor contract by about Jan. 28, 2027, or the grant is forfeited.

$1.3 million left for more streets (Prior to Workshop)

Item	Amount
CCMG grant	$388,268.47
City paving funds, including $1M additional appropriation	$2,000,000.00
Total available	$2,388,268.47
Less awarded streets (2X award)	($776,536.94)
Less Engineering contract (not-to-exceed)	($217,000.00)
Less contingency	($95,000.00)
Available for more streets	$1,299,731.53

The $217,000 caps all Global on-call work, so the CCMG share may be lower. All street costs are engineer's estimates until bids come in.

~ $1.8 M left for more streets ~ $2.6 M (Added After workshop)

Item	Amount
CCMG grant	$388,268.47
City paving funds, including $2M additional appropriation	$3,000,000.00
Total available	$3,388,268.47
Less awarded streets (2X award)	($776,536.94)
Less Engineering contract (not-to-exceed)	($375,000.00)
Less Crack Sealing –Washington Park	($116,000)
Less Street Striping	($150,000)
Less Sidewalks	($120,000)
Less contingency	($50,000.00)
Available for more streets	$1,800,731.53

The $375,000 caps all Global on-call work, so the CCMG share may be lower. All street costs are engineer's estimates until bids come in.

Sample options for Council to discuss

Option	Focus	Streets	Total	Left over
A	Michigan Blvd first	7	$1,233,608.82	$66,122.71
B	Application priority order	9	$1,209,110.16	$90,621.37
C	Major corridors	6	$1,279,899.03	$19,832.50
D	Most streets	19	$1,254,459.12	$45,272.41

Left over is in addition to the $95,000 contingency. Bid savings go to the next street on the chosen list.

Source: Global Engineering, 2027 Paving Program Additional Street Candidates, Nov. 10, 2026 (Rev 1)

Sample Options A and B

A: Michigan Blvd first

7 streets, $1,233,608.82

E. Michigan Blvd. (Vail to Carroll)	$529,327.19
Lafayette St.	$47,664.65
Hendricks St.	$366,760.98
Jackson St. (Elk to Michigan)	$48,455.06
Pleasant Ave.	$65,110.97
Earl Rd.	$52,316.36
Maple St. (Coolspring to Harrison)	$123,973.61

B: Application priority order

9 streets, $1,209,110.16

Lafayette St.	$47,664.65
Hendricks St.	$366,760.98
Jackson St. (Elk to Michigan)	$48,455.06
Pleasant Ave.	$65,110.97
Earl Rd.	$52,316.36
E. Arthur St.	$232,087.27
Maple St. (Coolspring to Harrison)	$123,973.61
Maple St. (Garrettson to Kenwood)	$152,531.24
Kenwood Pl. (Maple to Boyd)	$120,210.02

Sample Options C and D

C: Major corridors

6 streets, $1,279,899.03

E. Michigan Blvd. (Vail to Carroll)	$529,327.19
Washington St. (9th to Hwy 12)	$352,602.18
E. Arthur St.	$232,087.27
Pleasant Ave.	$65,110.97
Earl Rd.	$52,316.36
Jackson St. (Elk to Michigan)	$48,455.06

D: Most streets

19 streets, $1,254,459.12

4th St., Elm St., Lafayette St., Decatur St., Jackson St. (Elk to Michigan), Earl Rd., Edward St., Tilden Ave., Ann St., Kenwood Pl. (Oak to Maple), Oak St., Pleasant Ave., Maple St. (Greenwood to Barker), Case St., Faulkner St., Wabash St., Allen St., Woodview St., Hillcrest Rd.

Many are thinner 1.5 to 2 inch overlays.

Next steps

November

Sponsors and first reading of the Riverboat appropriation

November

Council feedback on the street options

December

Final reading, Global contract to Board of Works, project bid

By Jan. 28, 2027

Signed contractor contract to INDOT

For Council

During workshop there was a discussion to increase the appropriation to include more streets, engineering and striping. Submit recommendations on streets from the list or other options. Paser list has been emailed.

AMERICAN RESCUE PLAN ACT

ARPA Reallocation

City Council Budget Workshop, November 2026

Mayor Angie Nelson Deuitch

$211,146.28 moves to two existing projects

Destination Playground, Washington Park

+ $164,146.28

$750,000.00 to $914,146.28, to complete construction

Sidewalk Repair

+ $47,000.00

$200,000.00 to $247,000.00, to complete all sidewalk repairs

All ARPA funds must be spent by December 31, 2026. This resolution needs to pass at the next meeting.

16 projects came in under budget

Project	Released
Council Chambers Recording	$50,000.00
Servers	$50,000.00
Infrastructure Annexation	$26,833.40
Water Annexation, Woodruff	$26,691.30
On Call Engineering	$22,417.50
Community Texting Platform	$10,000.00
Street Snow Plows on Trucks	$6,620.00
Neighborhood Safety, Parks	$6,082.60

Project	Released
Refuse Access Control and Security	$6,000.00
Airport Equipment	$2,701.96
Police Technology	$1,000.00
Website for Police, Fire and Park	$988.20
Vector Equipment	$871.25
Quiet Zone Supplies	$550.39
Refuse Equipment	$268.64
Cemetery Equipment	$121.04

Total released: $211,146.28

Source: Resolution Exhibit A, approved budgets per the Q3 2026 Project and Expenditure Report, Fund 2407

Stays within federal rules

No new projects

Funds move only between projects obligated by December 31, 2024. The total ARPA award of $16,549,045.00 does not change.

Under the $10M cap

Revenue Replacement goes to $9,875,853.13, leaving $124,146.87 under the $10,000,000 standard allowance.

Category	Before	Change	After
Revenue Replacement (EC 6)	$9,869,328.43	+ $6,524.70	$9,875,853.13
Infrastructure (EC 5)	$2,500,000.00	($53,524.70)	$2,446,475.30
Negative Economic Impacts (EC 2)	$2,233,675.00	+ $47,000.00	$2,280,675.00

What we need from Council

Now

A sponsor for the ARPA reallocation resolution

Next meeting

Pass the resolution so the funds can be spent in time

By Dec. 31, 2026

All ARPA funds spent

Going forward

If any other ARPA project finishes under budget, the Controller can apply the balance to the Destination Playground and will report it to Council. Major budget transfers will come to Council in December.