

Exhibit A: Fiscal Year 2024 Budget Amendment #3

Fund	EXPENDITURES				
	FY24 Adopted Budget	FY24 Budget Amendment #1	FY24 Budget Amendment #2	FY24 Budget Amendment #3	FY24 Amended Budget
Date Adopted	9/12/2023	12/12/2023	4/23/2024	11/26/2024	
General Fund	\$ 68,008,446.00	\$ 1,942,373.77	\$ 1,432,203.00	\$ 544,000.00	\$ 71,927,022.77
Water/Wastewater Fund	\$ 52,911,709.00	\$ 1,364,153.00	\$ -		\$ 54,275,862.00
Solid Waste Fund	\$ 6,857,535.00	\$ -	\$ 200,000.00		\$ 7,057,535.00
ARPA Fund	\$ -	\$ 4,140,000.00	\$ -	\$ -	\$ 4,140,000.00

	<u>Account</u>	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
General Fund				
Revenue (increases in revenue are represented as negative amounts)				
	Legal Settlement	10000000-41960	(360,000.00)	Legal settlement-funds received
Police	Grant Revenue	10002000-44000	(84,000.00)	Grant reimb for Police Overtime
Building	Building Fees	10005020-45020	(100,000.00)	Increase budgeted revenue to offset additional third party expenses. Actual exceeded budget by 23%.
		Total Funding Sources	(544,000.00)	

Expenditures				
Legal Services	Legal Settlement	10001010-61718	275,000.00	Funds used for legal settlement
Legal Services	General Legal Fees	10001010-61715	85,000.00	expenses exceeded budgeted amount
Information Technology	City Wide Software Contract	10001060-61680	250,000.00	CAD/RMS software (budgeted in Capital fund but should be an operating expense)
Police	Overtime	10002000-51010	165,000.00	Overbudget related to vacancies and special projects
Police	Retirement	10002000-51025	200,000.00	direct relation to salaries
Police	Social Security	10002000-51040	152,000.00	direct relation to salaries
Police	Insurance	10002000-51050	100,000.00	underbudgeted dependent coverage
Police	Vacation Buy Back	10002000-51085	156,500.00	Unbudgeted benefit
Street	Annual Contract	10003000-61435	(200,000.00)	recognize budget savings
Fleet	Fuel	10003010-61035	(175,000.00)	recognize budget savings
Facilities Maintenance	Maintenance and Repairs	10003020-61440	(143,500.00)	recognize budget savings
Engineering	Salaries	10003500-51005	(250,000.00)	recognize budget savings
Engineering	Other Professional Services	10003500-61205	(120,000.00)	recognize budget savings
Library	Tools and Equipment	10004000-61415	(50,000.00)	recognize budget savings
Library	Heritage House	10004000-61520	(66,000.00)	recognize budget savings
Paws	Salaries	10004010-51005	65,000.00	Budgeted at 95% but stayed fully staffed most of the year
Building	Other Professional Services	10005020-61205	100,000.00	have we posted all BV invoices through Sept?
		Total Expenditure Increase:	544,000.00	
		General Fund Net Change	0.00	

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Account Account # Amount Justification

Water Wastewater Fund

Revenue (increases in revenue are represented as negative amounts)				
	Total Funding Sources		0.00	
Expenditures				
Water Distribution	LCRA	70007120-61765	(490,000.00)	recognize budget savings
Engineering	Salaries	70003500-51005	(270,000.00)	recognize budget savings
Engineering	Other Professional Service	70003500-61205	(135,000.00)	recognize budget savings
Wastewater Collection	Equipment	70007235-70010	450,000.00	Equipment purchased with short term loan - only budgeted loan payment
Wastewater Collection	Sludge	70007235-61790	105,500.00	Expense higher than expected
Wastewater Collection	Salaries	70007235-51005	75,000.00	Expense higher than expected
Wastewater Collection	Overtime	70007235-51010	87,000.00	Expense higher than expected
Wastewater Treatment	Maintenance and Repairs	70007240-61440	125,000.00	Unforeseen costs for various repairs
Wastewater Treatment	Sludge	70007240-61790	150,000.00	Expense higher than expected
		Total Expenditure Increase:	97,500.00	
		Utility Fund Net Change	97,500.00	