

Exhibit A: FY26 Budget Amendment #1

	EXPENDITURES		
Fund	FY26 Adopted Budget	FY26 Budget Amendment #1	FY26 Amended Budget
Date Adopted	9/9/2025	1/13/2026	
General Fund	\$ 65,872,927.00	\$ 672,031.00	\$ 66,544,958.00
Water/Wastewater Fund	\$ 72,135,078.00	\$ 12,628,889.00	\$ 84,763,967.00
Utility Debt Service Fund	\$ -	\$ 33,722,605.00	\$ 33,722,605.00
Hotel Occupancy Fund	\$ 1,186,766.00	\$ 36,000.00	\$ 1,222,766.00
	\$ -	\$ -	\$ -

General Fund

	<u>Account</u>	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)				
		Total Funding Sources	0.00	

Expenditures				
Streets	Equipment	10003000-70010	283,381.00	Patch Truck (carryover)
Fleet	Equipment	10003010-70010	215,000.00	Lease vehicle upfitting (carryover)
Parks & Recreation	Building Improvement	10004020-70005	44,765.00	Gilleland Creek Pool shade (carryover)
Facilities Maintenance	Maintenance & Repairs	10003020-61440	111,700.00	Justice Center roof repairs (carryover)
Library	Makerspace	10004000-61530	7,185.00	Chairs for Makerspace (carryover)
People and Culture	Recruiting	10001020-61595	10,000.00	Police Chief Recruitment (carryover)
	Total Expenditure Increase:		672,031.00	
	General Fund Net Change		672,031.00	Preliminary FY25 ended with a fund balance reserve of 35%.

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Water Wastewater Fund

Water Wastewater Fund		Account	Account #	Amount	Justification
<u>Revenue</u> (increases in revenue are represented as negative amounts)					
	Total Funding Sources		0.00		
<u>Expenditures</u>					
Water/Wastewater Fund	Equipment	70007000-70010	91,739.00	PLC replacement (carryover)	
Water Distribution	Maintenance & Repairs	70007120-61440	140,000.00	Well 6 switchgear replacement (carryover)	
Wastewater Collections	Equipment	70007235-70010	47,650.00	Transfer pump (carryover)	
Utility Billing	Other Professional Services	70007005-61205	68,900.00	Ingegration between Cityworks and Munis (carryover)	
Water/Wastewater Services	Debt Service - Interest	70001999-61695	(22,518,025.00)	Move this budget item to a separate fund to track utility debt service activity outside of operating fund	
Water/Wastewater Services	Debt Service - Principle	70001999-61700	(11,204,580.00)	Move this budget item to a separate fund to track utility debt service activity outside of operating fund	
Water/Wastewater Services	Transfer to Utility Debt Service	70001999-95200	33,722,605.00	Create a transfer account to move funds supported by rates to the Utility Debt Service Fund.	
Water/Wastewater Services	Transfer to Utility Debt Service	70001999-95200	12,280,600.00	Transfer funds in the Operating Fund set aside for debt payments or reserve requirements	
	Total Expenditure Increase:		12,628,889.00		
	Utility Fund Net Change		12,628,889.00	Preliminary FY25 ended with a fund balance reserve of 34%.	

Utility Debt Service Fund

Utility Debt Service Fund		Account	Account #	Amount	Justification
Revenue (increases in revenue are represented as negative amounts)					
	Transfer in from WWW Oper Fund	79000000-94700	(12,280,600.00)	Transfer funds in the Operating Fund set aside for debt payments or reserve requirements	
	Transfer in from WWW Oper Fund	79000000-94700	(33,722,605.00)	Create a transfer account to move funds supported by rates to the Utility Debt Service Fund.	
	Total Funding Sources		(46,003,205.00)		
Expenditures					
	Debt Service - Interest	79000000-61695	22,518,025.00	Move this budget item to a separate fund to track utility debt service activity outside of operating fund	
	Debt Service - Principle	79000000-61700	11,204,580.00	Move this budget item to a separate fund to track utility debt service activity outside of operating fund	
	Total Expenditure Increase:		33,722,605.00		
	Utility Fund Net Change		(12,280,600.00)		

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Hotel Occupancy Fund

Hotel Occupancy Fund		Account	Account #	Amount	Justification
<u>Revenue</u> (increases in revenue are represented as negative amounts)					
	Total Funding Sources		0.00		
<u>Expenditures</u>					
	Public Art	41301030-61465	19,750.00	Nessie Sculpture (carryover)	
	Public Art	41301030-61465	10,000.00	Grand Ave. Mural (carryover)	
	Public Art	41301030-61465	6,250.00	Goat Maquettes (carryover)	
	Total Expenditure Increase:		36,000.00		
	Hotel Occupancy Fund Net Change		36,000.00		