

Exhibit A: FY26 Budget Amendment #3

	EXPENDITURES				
Fund	FY26 Adopted Budget	FY26 Budget Amendment #1	FY26 Budget Amendment #2	FY26 Budget Amendment #3	FY26 Amended Budget
Date Adopted	9/9/2025	1/13/2026	4/14/2026	7/14/2026	
General Fund	\$ 65,872,927.00	\$ 672,031.00	\$ 399,994.00	\$ -	\$ 66,944,952.00
GF Capital Projects Fund	\$ 278,848,796.00	\$ -	\$ -	\$ 7,800,000.00	\$ 286,648,796.00
Water/Wastewater Fund	\$ 72,135,078.00	\$ 12,628,889.00	\$ 15,000.00	\$ 800,000.00	\$ 85,578,967.00
Utility Debt Service Fund	\$ -	\$ 33,722,605.00	\$ 2,674,500.00	\$ -	\$ 36,397,105.00
Hotel Occupancy Fund	\$ 1,186,766.00	\$ 36,000.00	\$ -	\$ 25,000.00	\$ 1,247,766.00
Solid Waste Fund	\$ 6,124,458.00	\$ -	\$ 18,730.00	\$ -	\$ 6,143,188.00
VERF	\$ -	\$ -	\$ 300,000.00	\$ 238,000.00	\$ 538,000.00
PCDC	\$ 22,775,414.00	\$ -	\$ 1,516,850.00	\$ -	\$ 24,292,264.00
PID	\$ 3,606,531.00			\$ 12,271,500.00	\$ 15,878,031.00
TIRZ	\$ 2,759,628.00	\$ -	\$ 8,000,000.00	\$ -	\$ 10,759,628.00

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General Fund

General Fund		Account #	Amount	Justification
Revenue (increases in revenue are represented as negative amounts)				
	Total Funding Sources		0.00	
Expenditures				
City Manager	Salaries	10001000-51005	147,115.00	City Manager transition including contract payout items, and unbudgeted Vacation Buyback
City Manager	Elections	10001000-61710	193,315.00	Additional cost of runoff election
People and Culture	Other Professional Services	10001020-61205	25,000.00	Professional search for Public Works Director
Finance	Salaries	10001030-51005	(100,000.00)	Salary savings from vacant positions
Communications	Salaries	10001050-51005	(100,000.00)	Salary savings from vacant positions
Library	Small equipment	10004000-75005	15,500.00	Library security gates installation
Planning	Salaries	10005000-51005	(150,000.00)	Salary savings from vacant positions
Planning	Other Professional Services	10005000-61205	150,000.00	Pfretch-a-ride program utilization increased
Field Operations	Salaries	10003030-51005	(50,000.00)	Salary savings from vacant positions
Public Works Services	Salaries	10003200-51005	(100,000.00)	Salary savings from vacant positions
Development Engineering	Salaries	10005010-51005	(30,930.00)	Salary savings from vacant positions
	Total Expenditure Increase:		0.00	
	General Fund Net Change		0.00	FY26 Budget showed an ending fund balance reserve of 30%.

Utility Debt Service Fund

Utility Debt Service Fund		Account #	Amount	Justification
Revenue (increases in revenue are represented as negative amounts)				
	Transfer In - Impact Fees	79000000-94752	(7,800,000.00)	Create budget for funds set aside from Impact Fees dedicated to debt service payments
	Total Funding Sources		(7,800,000.00)	
Expenditures				
	Total Expenditure Increase:		0.00	
	Utility Debt Service Fund Net Change		(7,800,000.00)	

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Water Wastewater Fund

	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)			
	Total Funding Sources	0.00	
Expenditures			
Water Treatment	Maintenance and Repairs	70007115-61440	800,000.00
			Emergency purchase of membranes for water treatment process
	Total Expenditure Increase:	800,000.00	
	Water Wastewater Fund Net Change	800,000.00	FY26 Budget showed an ending fund balance reserve of 30%.

Vehicle and Equipment Rplc Fund

	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)			
	Sale of Fixed Assets	60000000-41950	(65,000.00)
	Transfer in	60000000-94600	(610,000.00)
			Budget proceeds from sales of fleet through auction
			Budgeted transfer from General Fund
Expenditures			
	Total Funding Sources	(675,000.00)	
Police	Equipment	60003010-70010	95,000.00
			Replace one police vehicle (one unit was damaged and repaired with insurance funds but could not be a pursuit vehicle anymore)
Streets	Equipment	60003010-70010	143,000.00
			replace a 2015 backhoe due to maintenance issues
	Total Expenditure Increase:	238,000.00	
	VERF Fund Net Change	(437,000.00)	

General Fund Capital Projects Fund

	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)			
	Total Funding Sources	0.00	
Expenditures			
	Transfer Out-Debt Service	71007110-95730	4,000,000.00
			Create budget for funds set aside from Impact Fees dedicated to debt service payments
	Transfer Out-Debt Service	71007230-95730	3,800,000.00
			Create budget for funds set aside from Impact Fees dedicated to debt service payments
	Total Expenditure Increase:	7,800,000.00	
	GF Capital Projects Fund Net Change	7,800,000.00	

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Meadowlark Preserve PID

	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)			
	Total Funding Sources	0.00	
Expenditures			
	Developer Reimbursement	35101030-61750	12,271,500.00
			Meadowlark Preserves PID from bond proceeds received in FY25
	Total Expenditure Increase:	12,271,500.00	
	Hotel Occupancy Fund Net Change	12,271,500.00	

Hotel Occupancy Tax Fund

	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)			
	Total Funding Sources	0.00	
Expenditures			
	Historic Preservation	41301030-61467	25,000.00
			Preservation of Heritage House
	Total Expenditure Increase:	25,000.00	
	Hotel Occupancy Fund Net Change	25,000.00	