

Exhibit A: Fiscal Year 2025 Budget Amendment #3

Fund	EXPENDITURES				
	FY25 Adopted Budget	FY25 Budget Amendment #1	FY25 Budget Amendment #2	FY25 Budget Amendment #3	FY25 Amended Budget
	Date Adopted	1/28/2025	5/13/2025	10/28/2025	
	9/24/2024				
General Fund	\$ 69,179,939.00	\$ 2,180,183.00	\$ 906,212.00	\$ 5,670,217.00	\$ 77,936,551.00
Water/Wastewater Fund	\$ 57,030,060.00	\$ 102,285.00	\$ -	\$ 1,400,000.00	\$ 58,532,345.00
Utility CIP Fund	\$ 317,582,806.00	\$ -	\$ -	\$ 6,300,000.00	\$ 323,882,806.00
Hotel Occupancy Fund	\$ 1,038,000.00	\$ 358,457.00	\$ -	\$ 65,000.00	\$ 1,461,457.00
Public Safety Special Rev Funds	\$ 174,500.00	\$ -	\$ -	\$ 121,500.00	\$ 296,000.00

General Fund

	Account	Account #	Amount	Justification
Revenue (increases in revenue are represented as negative amounts)				
	Other Financing Sources- Leases		(3,742,833.00)	Audit adjustment to recognize new lease liability offset by entry to expense.
	Other Financing Sources- Subscriptions		(1,927,384.00)	Audit adjustment to recognize new subscription liability offset by entry to expense.
	Total Funding Sources		(5,670,217.00)	

Expenditures				
City Manger	Vacation Buy Back	10001000-51085	18,500.00	Original budget short (this includes the associated benefits)
City Manger	Other Professional Fees	10001000-61205	88,917.00	Lobbying costs exceeded budget (new contract)
Field Operations	Salaries	10003030-51005	50,000.00	Personnel budgeted at 95% but fully staffed for the full year. Compensation adjustment mid-year.
Streets	Salaries	10003000-51005	20,000.00	Personnel budgeted at 95% budget, positions filled majority of year.
Criminal Investigation	Overtime	10002020-51010	120,000.00	Did not budget enough for Overtime
Police - Admin	Lease Vehicles	10002050-61050	106,325.00	This original budget was an estimate based on timing of when the vehicles would be received.
Finance	Salaries	10001030-51005	(65,000.00)	Salary savings due to vacancies
Special Services	Vehicle Lease	10001999-61050	3,742,833.00	Audit adjustment to record new leases offset by revenue entry.
Special Services	Right to Use - Principle	10001999-61700	1,927,384.00	Audit adjustment to record new subscriptions offset by revenue entry.
Information Technology	Citywide Software	10001060-61680	(100,000.00)	Recognized savings from several programs - using savings to offset over budget in other departments.
Public Works Services	Salaries	10003200-51005	(100,000.00)	Salary savings due to vacancies
Engineering	Salaries	10003500-51005	(75,000.00)	Salary savings due to vacancies
Parks and Recreation	Salaries	10004020-51005	(45,242.00)	Salary savings due to vacancies
	Total Expenditure Increase:		5,670,217.00	
	General Fund Net Change		0.00	

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Water Wastewater Fund

	<u>Account</u>	<u>Account #</u>	<u>Amount</u>	<u>Justification</u>
Revenue (increases in revenue are represented as negative amounts)				
	Transfer in - Impact Fees		(6,300,000.00)	Transfer from Impact Fee fund to be used toward debt service payments
	Total Funding Sources		(6,300,000.00)	
Expenditures				
Water Distribution	Wholesale Water- Manville 685	70007120-61820	1,400,000.00	Wholesale water agreement with Manville Water District
	Total Expenditure Increase:		1,400,000.00	
	Utility Fund Net Change		(4,900,000.00)	

Utility CIP 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				
	Transfer to Water Wastewater Operating Fund	71007110-95700	2,900,000.00	Funds transferred to be used toward debt service payments
	Transfer to Water Wastewater Operating Fund	71007230-95700	3,400,000.00	Funds transferred to be used toward debt service payments
	Total Expenditure Increase:		6,300,000.00	
	Utility Fund Net Change		6,300,000.00	

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Hotel Occupancy 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				
Hotel Occupancy Fund	Public Art	41301030-61465	30,000.00	Music for Pfestivals
Hotel Occupancy Fund	Historic Preservation	41301030-61467	35,000.00	Additional funds needed to finalize the water tower lighting project
	Total Expenditure Increase:		65,000.00	
	Hotel Occupancy Fund Net Change		65,000.00	

Public Safety Special Revenue

Revenue (increases in revenue are represented as negative amounts)				
	Drug Seizure Revenue	42202000-41930	(121,500.00)	Funds received from other law enforcement agencies.
	Total Funding Sources		(121,500.00)	
Expenditures				
Police	Small Tools & Equipment	42202000-61415	55,000.00	Allowable law enforcement expenses to include drones and tactical equipment.
Police	Other Operating	42202000-61540	66,500.00	Allowable law enforcement expenses to include software expenses and specialized training.
	Total Expenditure Incre		121,500.00	
	Public Safety Special Revenue Fund Net Change		0.00	