

Exhibit A: Fiscal Year 2024 Budget Amendment

| | | EXPENDITURES | | |
|-----------------------|--------------|---------------------|--------------------------|---------------------|
| Fund | | FY24 Adopted Budget | FY24 Budget Amendment #1 | FY24 Revised Budget |
| | Date Adopted | 9/12/2023 | 12/12/2023 | |
| General Fund | | \$ 68,008,446.00 | \$ 1,942,373.77 | \$ 71,893,193.54 |
| Water/Wastewater Fund | | \$ 52,911,709.00 | \$ 1,364,153.00 | \$ 54,275,862.00 |
| ARPA Fund | | \$ - | \$ 4,140,000.00 | \$ 4,140,000.00 |

Exhibit A: Fiscal Year 2024 Budget Amendment

| <u>Account</u> | <u>Account #</u> | <u>Amount</u> | <u>Justification</u> |
|---|------------------|---------------|----------------------|
| General Fund | | | |
| Revenue (increases in revenue are represented as negative amounts) | | | |
| | | | |

Total Funding Sources 0.00

| Expenditures | | | | |
|--------------------------|-----------------------------|------------------------------------|---------------------|--|
| City Manager's Office | Salaries | 10001000-51005 | 81,981.00 | Reclass Management Analyst position to CMO Dept. |
| City Manager's Office | Arts and Culture | 10001000-61465 | 5,903.00 | In Progress |
| People and Culture | Education Reimbursement | 10001020-61705 | 30,000.00 | Missed during FY24 original budget |
| Finance | Other Professional Services | 10001030-61205 | 49,340.00 | In Progress |
| Information Technology | Other Professional Services | 10001060-61205 | 24,069.00 | In Progress |
| Information Technology | Citywide Software Contracts | 10001060-61680 | 5,448.00 | In Progress |
| GF Engineering | Salaries | 10003500-51005 | (533,593.00) | Restructuring of Engineering staff to appropriately reflect the cost between General Fund and Utility Fund |
| Library | Equipment | 10004000-70010 | 14,676.00 | Delivery delayed |
| Police | Salaries | 10002000-51005 | 237,415.00 | Reclass Code Compliance to Police Dept |
| Police | Salaries | 10002000-51005 | (112,374.79) | Reclass EMC position to Public Works Dept. |
| Police | Small Tools and Equipment | 10002000-61415 | 18,436.00 | Delivery delayed |
| Planning and Development | Salaries | 10005010-51005 | (237,415.00) | Reclass Code Compliance to Police Dept |
| Planning and Development | Other Professional Services | 10005000-61205 | 109,419.00 | In Progress |
| Field Ops | Salaries | 10003030-51005 | 112,374.79 | Reclass EMC position to Public Works Dept. |
| Field Ops | Salaries | 10003030-51005 | 114,260.77 | Add 1 FTE - Special Project Manager Position |
| Parks and Recreation | Equipment | 10004020-70010 | 202,256.00 | Capital Paid in full - in lieu of short term financing |
| Parks and Recreation | Salaries | 10004020-51005 | (81,981.00) | Reclass Management Analyst position to CMO Dept. |
| Parks and Recreation | Maintenance and Repairs | 10004020-61440 | 5,661.00 | In Progress |
| Parks and Recreation | Pool Expenses | 10004020-61555 | 52,241.00 | In Progress |
| Parks and Recreation | Recreation Facilities | 10004020-61590 | 36,419.00 | Delivery delayed |
| Parks and Recreation | Equipment | 10004020-70010 | 138,238.00 | Delivery delayed |
| Streets | Traffic Signals | 10003000-61625 | 154,119.00 | Delivery delayed |
| Streets | Equipment | 10003000-70010 | 479,481.00 | Capital Paid in full - in lieu of short term financing |
| Facilities | Maintenance and Repairs | 10003020-61440 | 28,635.00 | In Progress |
| Fleet | Equipment | 10003010-70010 | 157,365.00 | Capital Paid in full - in lieu of short term financing |
| Fleet | Equipment | 10003010-70010 | 350,000.00 | Cash fund vehicle up-fitting for leased vehicles instead of funding through lease payment |
| General Fund SS | Debt Principle | 10001999-61700 | 500,000.00 | Pay off short term financing loan obtained in FY23 |
| | | Total Expenditure Increase: | 1,942,373.77 | |
| | | General Fund Net Change | 1,942,373.77 | Ending Fund Balance 40% of recurring expenditures |

Water Wastewater Fund

| | | | |
|---|--|--|--|
| Revenue (increases in revenue are represented as negative amounts) | | | |
| | | | |

Total Funding Sources 0.00

| | | | | |
|-----------------------|-----------------------------|------------------------------------|---------------------|--|
| Expenditures | | | | |
| UF Engineering | Salaries | 70003500-51005 | 381,592.00 | Restructuring of Engineering staff to appropriately reflect the cost between General Fund and Utility Fund |
| Utility Admin | Salaries | 70007000-51005 | 46,423.00 | Reclass position to other department |
| Utility Admin | Other Professional Services | 70007000-61205 | 775,150.00 | In Progress |
| Water Treatment | Salaries | 70007115-51005 | (84,007.00) | Reclass position to other department |
| Water Treatment | Maintenance and Repairs | 70007115-61440 | 18,235.00 | Delivery delayed |
| Water Distribution | Salaries | 70007120-51005 | 22,959.00 | Reclass position to other department |
| Water Distribution | Water Meters | 70007120-61805 | 149,566.00 | Delivery delayed |
| Water Distribution | Improvements o/t Buildings | 70007120-75050 | 39,610.00 | In Progress |
| Wastewater Collection | Salaries | 70007235-51005 | 14,625.00 | Reclass position to other department |
| | | | | |
| | | Total Expenditure Increase: | 1,364,153.00 | |
| | | Utility Fund Net Change | 1,364,153.00 | Ending Fund Balance 29% of recurring expenditures |

ARPA

| | | | |
|---|--|--|--|
| Revenue (increases in revenue are represented as negative amounts) | | | |
| | | | |

Total Funding Sources 0.00

| | | | | |
|------------------------|-----------------------------|------------------------------------|---------------------|--|
| Expenditures | | | | |
| Information Technology | Equipment | 41101030-70010 | 160,000.00 | Voice over IP, Cisco Phones |
| Police | Equipment | 41101030-70010 | 300,000.00 | Generator |
| Information Technology | Improvements o/t buildings | 41101030-75050 | 300,000.00 | Fiber Ring |
| Parks | Improvements o/t buildings | 41101030-75050 | 2,510,000.00 | Trail improvements, ADA compliance, 1849 Lighting and Parking improvements |
| Information Technology | Other Professional Services | 41101030-61205 | 520,000.00 | Enterprise Resource Planning (ERP) |
| City Manager | Subgrantee expense | 41101030-68100 | 350,000.00 | Small Business Grants |
| | | Total Expenditure Increase: | 4,140,000.00 | |
| | | ARPA Fund Net Change | 4,140,000.00 | Current Fund Balance is \$4.6M |