



FY 2025 BUDGET AMENDMENT- CARRY FORWARD

PH-25-003

January 21, 2025

Budget Amendment-Carry Forward

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Purpose

- Carry forward encumbrances for eligible open purchase orders with delayed goods or services
- Provide funds for delayed projects from the prior year
- Carry forward and reallocate grant-related items (ARPA, JAG, PETCO, CDBG, and HOME)
- Carry forward PFC and Opioid Settlement unspent funds

Budget Amendment-Carry Forward

General Fund

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**General
Fund**

- PO Budget Carry Forward \$508,584
- ARPA Non-CIP Carry Forward \$270,841 (Rev. and Exp.)
- Animal Services-Equipment \$210,520
- Rosa Hereford Community Center-Equipment \$96,052
- PFC Carry Forward \$65,000

Budget Amendment-Carry Forward

General Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|-------------------|---------------------|---------------------|
| Federal Grant/Reimbursement | \$ - | \$ 270,841 | \$ 270,841 |
| Total Revenue | \$ - | \$ 270,841 | \$ 270,841 |
| Accounting Services | \$ 82,593 | \$ 12,394 | \$ 94,987 |
| Building | - | 13,700 | 13,700 |
| Claims And Damages | 150,000 | 97,072 | 247,072 |
| Engineering Services | 20,000 | 23,490 | 43,490 |
| Equipment And Machinery | 97,000 | 536,936 | 633,936 |
| Legal Services | - | 57,872 | 57,872 |
| Motor Vehicle | - | 25,533 | 25,533 |
| Professional Services | 25,339 | 32,475 | 57,814 |
| Programs | - | 335,841 | 335,841 |
| Uniforms And Clothing | 350,175 | 15,684 | 365,859 |
| Total Expense | \$ 725,107 | \$ 1,150,997 | \$ 1,876,104 |

Budget Amendment-Carry Forward

Special Revenue Funds

Animal Services Donation & Grant Fund

- PETCO Grant Carry Forward \$16,024

CDBG, HOME, HOME ARP, Funds

- Carry Forward Current Activity Budgets \$82,373 (Rev. and Exp.)

Opioid Settlement Fund

- PO Budget Carry Forward \$45,040

PEG Cable System Fund

- PO Budget Carry Forward \$6,335

HOT Fund

- PO Budget Carry Forward \$262,440
- ARPA Non-CIP Carry Forward \$15,038 (Rev. and Exp.)

Law Enforcement Grant Fund

- JAG Grant Carry Forward \$21,294 (Rev. and Exp.)

Budget Amendment-Carry Forward

Special Revenue Funds

Animal Services Donation/Grant Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|----------------------|------------------|------------------|------------------|
| Veterinary Services | \$ 40,000 | \$ 16,024 | \$ 56,024 |
| Total Expense | \$ 40,000 | \$ 16,024 | \$ 56,024 |

Community Development Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|-------------------|------------------|-------------------|
| Federal Grant/Reimbursement | \$ 896,478 | \$ 47,234 | \$ 943,712 |
| Total Revenue | \$ 896,478 | \$ 47,234 | \$ 943,712 |
| Programs | \$ 17,521 | \$ 47,234 | \$ 64,755 |
| Total Expense | \$ 17,521 | \$ 47,234 | \$ 64,755 |

Budget Amendment-Carry Forward Special Revenue Funds (continued)

Home Program Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|------------------|-----------------|------------------|
| Federal Grant/Reimbursement | \$ - | \$ 8,826 | \$ 8,826 |
| Total Revenue | \$ - | \$ 8,826 | \$ 8,826 |
| Programs | \$ 43,566 | \$ 8,826 | \$ 52,392 |
| Total Expense | \$ 43,566 | \$ 8,826 | \$ 52,392 |

Home ARP Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|---------------------|------------------|---------------------|
| Federal Grant/Reimbursement | \$ 1,654,694 | \$ 26,313 | \$ 1,681,007 |
| Total Revenue | \$ 1,654,694 | \$ 26,313 | \$ 1,681,007 |
| Programs | \$ 112,552 | \$ 26,313 | \$ 138,865 |
| Total Expense | \$ 112,552 | \$ 26,313 | \$ 138,865 |

Budget Amendment-Carry Forward Special Revenue Funds (continued)

Opioid Settlement Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|----------------------|------------------|------------------|-------------------|
| Programs | \$ 57,734 | \$ 45,040 | \$ 102,774 |
| Total Expense | \$ 57,734 | \$ 45,040 | \$ 102,774 |

PEG Cable System Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-------------------------|----------------|-----------------|-----------------|
| Computer Equip/Software | \$ - | \$ 6,335 | \$ 6,335 |
| Total Expense | \$ - | \$ 6,335 | \$ 6,335 |

Budget Amendment-Carry Forward

Special Revenue Funds (continued)

Hotel Occupancy Tax Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| Federal Grant/Reimbursement | \$ - | \$ 15,038 | \$ 15,038 |
| Total Revenue | \$ - | \$ 15,038 | \$ 15,038 |
| Building | \$ - | \$ 146,293 | \$ 146,293 |
| Grants To The Arts | 305,200 | 131,185 | 436,385 |
| Total Expense | \$ 305,200 | \$ 277,478 | \$ 582,678 |

Budget Amendment-Carry Forward

Special Revenue Funds (continued)

Law Enforcement Grant Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|------------------|------------------|------------------|
| Federal Grant/Reimbursement | \$ 20,826 | \$ 21,294 | \$ 42,120 |
| Total Revenue | \$ 20,826 | \$ 21,294 | \$ 42,120 |
| Computer Equip/Software | \$ - | \$ - | \$ - |
| Pass Thru Grants | 20,826 | 21,294 | 42,120 |
| Total Expense | \$ 20,826 | \$ 21,294 | \$ 42,120 |

Budget Amendment-Carry Forward

Enterprise, Internal Service, & Capital Funds

| | |
|-----------------------------|---|
| Golf Course Fund | • PO Budget Carry Forward \$47,885 |
| Water & Sewer Fund | • PO Budget Carry Forward \$554,308 |
| Information Technology Fund | • PO Budget Carry Forward \$159,266 |
| Governmental CIP Fund | • Transfer of Completed ARPA Projects in General and HOT Fund to EOC project in CIP Fund \$20,224 (Rev. & Exp.) |

Budget Amendment-Carry Forward

Enterprise Funds

Golf Course Enterprise Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|----------------------|----------------|------------------|------------------|
| Infrastructure | \$ - | \$ 47,885 | \$ 47,885 |
| Total Expense | \$ - | \$ 47,885 | \$ 47,885 |

Water & Sewer Enterprise Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-------------------------|---------------------|-------------------|---------------------|
| Building | \$ - | \$ 40,765 | \$ 40,765 |
| Engineering Services | 110,000 | 49,900 | 159,900 |
| Equipment And Machinery | 1,171,863 | 463,643 | 1,635,506 |
| Total Expense | \$ 1,281,863 | \$ 554,308 | \$ 1,836,171 |

Budget Amendment-Carry Forward

Internal Service Funds

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Information Technology Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|--------------------------------|-----------------------|----------------------|-----------------------|
| Computer Equip/Software | \$ - | \$ 35,728 | \$ 35,728 |
| Computer Subscription/Software | - | 123,538 | 123,538 |
| Total Expense | \$ - | \$ 159,266 | \$ 159,266 |

Budget Amendment-Carry Forward

Capital Improvement Fund

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Governmental CIP Fund

| Description | FY 2025 Budget | Budget Change | Amended Budget |
|-----------------------------|----------------|------------------|------------------|
| Federal Grant/Reimbursement | \$ - | \$ 20,224 | \$ 20,224 |
| Total Revenue | \$ - | \$ 20,224 | \$ 20,224 |
| Construction | \$ - | \$ 20,224 | \$ 20,224 |
| Total Expense | \$ - | \$ 20,224 | \$ 20,224 |

Recommendation

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City Council approve the ordinance amending the
FY 2025 Annual Budget