



# FY 2025 BUDGET AMENDMENT

## YEAR-END

PH-25-054

September 16, 2025

# Budget Amendment: Year-End

Background and Findings

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Per the City's Financial Governance Policies, Section V. Budget Administration (B)(1), City Council may **amend or change the budget by ordinance**. Additionally, Article V, Section 56 of the City Charter requires a **public hearing** before finalizing any budget amendments that add or increase appropriations.

This budget amendment ensures compliance with these requirements and addresses necessary adjustments based on changes that have occurred since the beginning of the fiscal year.

*The required Notice of Public Hearing was published in the local newspaper on **September 11, 2025**.*

# Budget Amendment: Year-End

General Fund

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General  
Fund

- Transfer Projected Excess Fund Balance → Governmental CIP Fund per City Council direction on August 5, 2025, for one-time projects:
  - ✓FD Training Tower ✓PD Impound Lot ✓Fleet Additions for FY 2026 FTE
- Transfer to Risk Management ISF
- Auditor Intern – additional salary for hours beyond budget

|                       | FY 2025 Budget      | Budget Change       | Amended Budget       |
|-----------------------|---------------------|---------------------|----------------------|
| Fund Balance Applied  | \$ -                | \$ 1,323,940        |                      |
| <b>Total Revenue</b>  | <b>\$ -</b>         | <b>\$ 1,323,940</b> | <b>\$ -</b>          |
| Transfer to Gov't CIP | \$ 7,990,954        | \$ 1,250,000        | \$ 9,240,954         |
| Risk Management ISF   | 835,725             | 68,940              | 904,665              |
| PS-Salaries-Part Time | 18,019              | 5,000               | 23,019               |
| <b>Total Expense</b>  | <b>\$ 8,844,698</b> | <b>\$ 1,323,940</b> | <b>\$ 10,168,638</b> |

# Budget Amendment: Year-End

Special Revenue Funds

4

Opioid  
Settlement  
Fund

- Appropriation of settlement revenue and program expenditures, per **CCMR 25-136R**

|                           | FY 2025 Budget    | Budget Change     | Amended Budget    |
|---------------------------|-------------------|-------------------|-------------------|
| State Grant Reimbursement | \$ 20,000         | \$ 159,589        | \$ 179,589        |
| <b>Total Revenue</b>      | <b>\$ 20,000</b>  | <b>\$ 159,589</b> | <b>\$ 179,589</b> |
| Programs                  | \$ 122,774        | \$ 159,589        | \$ 282,363        |
| <b>Total Expense</b>      | <b>\$ 122,774</b> | <b>\$ 159,589</b> | <b>\$ 282,363</b> |

# Budget Amendment: Year-End

Special Revenue Funds

5

Hotel  
Occupancy  
Tax Fund

- Planned use of fund balance for Special Event Center roof replacement, per **CCMR 25-062R**
- Transfer of asset value from Drainage Utility Fund to HOT Fund
- Transfer to Risk Management ISF

|                           | FY 2025 Budget   | Budget Change     | Amended Budget    |
|---------------------------|------------------|-------------------|-------------------|
| Fund Balance Applied      | \$ -             | \$ 343,202        |                   |
| <b>Total Revenue</b>      | <b>\$ -</b>      | <b>\$ 343,202</b> | <b>\$ -</b>       |
| CAP-Building              | \$ -             | \$ 333,783        | \$ 333,783        |
| Transfer to Drainage Fund | -                | 7,000             | 7,000             |
| Risk Management ISF       | 21,247           | 2,419             | 23,666            |
| <b>Total Expense</b>      | <b>\$ 21,247</b> | <b>\$ 343,202</b> | <b>\$ 364,449</b> |

# Budget Amendment: Year-End

Special Revenue Funds

6

Street  
Maintenance  
Fund

- Fund balance allocated to the Watercrest Road Reconstruction project, per **CCMR 25-082R**, Change Order #2

|                      | FY 2025 Budget      | Budget Change     | Amended Budget      |
|----------------------|---------------------|-------------------|---------------------|
| Fund Balance Applied | \$ -                | \$ 336,697        |                     |
| <b>Total Revenue</b> | <b>\$ -</b>         | <b>\$ 336,697</b> | <b>\$ -</b>         |
| CAP-Construction     | \$ 3,182,153        | \$ 336,697        | \$ 3,518,850        |
| <b>Total Expense</b> | <b>\$ 3,182,153</b> | <b>\$ 336,697</b> | <b>\$ 3,518,850</b> |

# Budget Amendment: Year-End

Special Revenue Funds

7

Court  
Technology  
Fund

- Fund balance allocated for completion of queue management kiosk installation

|                       | FY 2025 Budget   | Budget Change   | Amended Budget   |
|-----------------------|------------------|-----------------|------------------|
| Fund Balance Applied  | \$ -             | \$ 5,000        |                  |
| <b>Total Revenue</b>  | <b>\$ -</b>      | <b>\$ 5,000</b> | <b>\$ -</b>      |
| CAP-Equip & Machinery | \$ 15,000        | \$ 5,000        | \$ 20,000        |
| <b>Total Expense</b>  | <b>\$ 15,000</b> | <b>\$ 5,000</b> | <b>\$ 20,000</b> |

# Budget Amendment: Year-End

## Special Revenue Funds

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### Parks & Rec Special Revenue Fund

- Naming Rights revenue and corresponding expenditures per **CCMR 25-071R** and **CCMR 25-077R**, and installation of four scoreboards
- Texas Parks & Wildlife Grant revenue and related expenditures for the Pickleball Court project

|                           | FY 2025 Budget   | Budget Change    | Amended Budget    |
|---------------------------|------------------|------------------|-------------------|
| Naming Rights             | \$ -             | \$ 86,097        | \$ 86,097         |
| State Grant Reimbursement | -                | 12,500           | 12,500            |
| <b>Total Revenue</b>      | <b>\$ -</b>      | <b>\$ 98,597</b> | <b>\$ 98,597</b>  |
|                           |                  |                  |                   |
| SUP-Minor Capital         | \$ -             | \$ 51,171        | \$ 51,171         |
| CAP-Signs                 | -                | 17,926           | 17,926            |
| MSC-Professional Services | -                | 17,000           | 17,000            |
| RM-Infrastructure         | 12,500           | 12,500           | 25,000            |
| <b>Total Expense</b>      | <b>\$ 12,500</b> | <b>\$ 98,597</b> | <b>\$ 111,097</b> |



# Budget Amendment: Year-End

Special Revenue Funds

Texas State  
Veteran  
Cemetery  
Fund

- Transfer to Risk Management ISF

|                      | FY 2025 Budget |          | Budget Change | Amended Budget |
|----------------------|----------------|----------|---------------|----------------|
| Fund Balance Applied | \$             | -        | \$ 777        |                |
| <b>Total Revenue</b> | <b>\$</b>      | <b>-</b> | <b>\$ 777</b> | <b>\$ -</b>    |
|                      |                |          |               |                |
| Risk Management ISF  | \$             | -        | \$ 777        | \$ 777         |
| <b>Total Expense</b> | <b>\$</b>      | <b>-</b> | <b>\$ 777</b> | <b>\$ 777</b>  |

# Budget Amendment: Year-End

Enterprise Funds

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## Solid Waste Fund

- Additional funds allocated to cover increased refuse disposal costs from higher tonnage, offset by additional revenues
- Transfer to Risk Management ISF

|                         | FY 2025 Budget       | Budget Change     | Amended Budget       |
|-------------------------|----------------------|-------------------|----------------------|
| SW Commercial Services  | \$ 10,149,339        | \$ 250,000        | \$ 10,399,339        |
| Sale of Assets          | 35,987               | 200,000           | 235,987              |
| Drop Off Fees           | 1,653,647            | 150,000           | 1,803,647            |
| Specialty Disposal Fees | 26,594               | 50,000            | 76,594               |
| Fund Balance Applied    | -                    | 13,283            |                      |
| <b>Total Revenue</b>    | <b>\$ 11,865,567</b> | <b>\$ 663,283</b> | <b>\$ 12,515,567</b> |
| Refuse Disposal Costs   | \$ 4,761,310         | \$ 650,000        | \$ 5,411,310         |
| Risk Management ISF     | 185,595              | 13,283            | 198,878              |
| <b>Total Expense</b>    | <b>\$ 4,946,905</b>  | <b>\$ 663,283</b> | <b>\$ 5,610,188</b>  |

# Budget Amendment: Year-End

Enterprise Funds

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## Water & Sewer Fund

- Additional funds allocated to cover increased collection expense, offset by additional revenues
- Transfer to Risk Management ISF

|                                     | FY 2025 Budget      | Budget Change    | Amended Budget      |
|-------------------------------------|---------------------|------------------|---------------------|
| Utility Collections Service Charges | \$ 1,000,000        | \$ 30,000        | \$ 1,030,000        |
| Fund Balance Applied                | -                   | 23,303           |                     |
| <b>Total Revenue</b>                | <b>\$ 1,000,000</b> | <b>\$ 53,303</b> | <b>\$ 1,030,000</b> |
| DE-Collection Expense               | \$ 51,500           | \$ 30,000        | \$ 81,500           |
| Risk Management ISF                 | 395,404             | 23,303           | 418,707             |
| <b>Total Expense</b>                | <b>\$ 446,904</b>   | <b>\$ 53,303</b> | <b>\$ 500,207</b>   |

# Budget Amendment: Year-End

Enterprise Funds

12

Drainage  
Utility  
Fund

- Transfer to Risk Management ISF
- Transfer of asset value (tractor) from Drainage Utility Enterprise Fund to HOT Fund

|                        | FY 2025 Budget   | Budget Change   | Amended Budget   |
|------------------------|------------------|-----------------|------------------|
| Transfer from HOT Fund | \$ -             | \$ 7,000        | \$ 7,000         |
| Fund Balance Added     | -                | (4,275)         |                  |
| <b>Total Revenue</b>   | <b>\$ -</b>      | <b>\$ 2,725</b> | <b>\$ 7,000</b>  |
|                        |                  |                 |                  |
| Risk Management ISF    | \$ 43,947        | \$ 2,725        | \$ 46,672        |
| <b>Total Expense</b>   | <b>\$ 43,947</b> | <b>\$ 2,725</b> | <b>\$ 46,672</b> |

# Budget Amendment: Year-End

Enterprise Funds

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## Golf Course Fund

- Additional revenue and offsetting operation expense, and fund balance allocated for one-time maintenance and equipment costs

|                          | FY 2025 Budget      | Budget Change     | Amended Budget      |
|--------------------------|---------------------|-------------------|---------------------|
| Green Fees               | \$ 745,000          | \$ 160,000        | \$ 905,000          |
| Fund Balance Applied     | -                   | 39,123            |                     |
| <b>Total Revenue</b>     | <b>\$ 745,000</b>   | <b>\$ 199,123</b> | <b>\$ 905,000</b>   |
| Stonetree Golf Course    | \$ 1,523,740        | \$ 160,000        | \$ 1,683,740        |
| RM-Building              | -                   | 16,930            | 16,930              |
| CAP-Equip & Machinery    | -                   | 21,899            | 21,899              |
| MSC-Notices Req'd by Law | -                   | 294               | 294                 |
| <b>Total Expense</b>     | <b>\$ 1,523,740</b> | <b>\$ 199,123</b> | <b>\$ 1,722,863</b> |

# Budget Amendment: Year-End

Enterprise Funds

14

Aviation  
Fund

- Transfer to Risk Management ISF

|                      | FY 2025 Budget    | Budget Change   | Amended Budget    |
|----------------------|-------------------|-----------------|-------------------|
| Fund Balance Applied | \$ -              | \$ 2,728        |                   |
| <b>Total Revenue</b> | <b>\$ -</b>       | <b>\$ 2,728</b> | <b>\$ -</b>       |
|                      |                   |                 |                   |
| Risk Management ISF  | \$ 100,985        | \$ 2,728        | \$ 103,713        |
| <b>Total Expense</b> | <b>\$ 100,985</b> | <b>\$ 2,728</b> | <b>\$ 103,713</b> |

# Budget Amendment: Year-End

Internal Service Funds

15

Risk  
Management  
Fund

- Increased Risk Management interfund allocations across multiple funds to meet increased TML insurance premiums

|                          | FY 2025 Budget      | Budget Change     | Amended Budget      |
|--------------------------|---------------------|-------------------|---------------------|
| General Fund Charges \$  | 835,725             | \$ 68,940         | \$ 904,665          |
| W&S Fund Charges         | 395,404             | 23,303            | 418,707             |
| Solid Waste Fund Charges | 185,595             | 13,283            | 198,878             |
| Aviation Fund Charges    | 100,985             | 2,728             | 103,713             |
| Drainage Fund Charges    | 43,947              | 2,725             | 46,672              |
| HOT Fund Charges         | 21,247              | 2,419             | 23,666              |
| Tx Veteran Cem Charges   | -                   | 777               | 777                 |
| <b>Total Revenue</b>     | <b>\$ 1,582,903</b> | <b>\$ 114,175</b> | <b>\$ 1,697,078</b> |

|                       |                     |                   |                     |
|-----------------------|---------------------|-------------------|---------------------|
| Insurance Services \$ | 1,590,980           | \$ 114,175        | \$ 1,705,155        |
| <b>Total Expense</b>  | <b>\$ 1,590,980</b> | <b>\$ 114,175</b> | <b>\$ 1,705,155</b> |

# Budget Amendment: Year-End

Debt Service Fund

16

Debt  
Service  
Fund

- Fund balance allocated to cover increased Paying Agent Fees

|                      | FY 2025 Budget   | Budget Change    | Amended Budget   |
|----------------------|------------------|------------------|------------------|
| Fund Balance Applied | \$ -             | \$ 10,000        |                  |
| <b>Total Revenue</b> | <b>\$ -</b>      | <b>\$ 10,000</b> | <b>\$ -</b>      |
|                      |                  |                  |                  |
| Bond-Paying Agent    | \$ 25,000        | \$ 10,000        | \$ 35,000        |
| <b>Total Expense</b> | <b>\$ 25,000</b> | <b>\$ 10,000</b> | <b>\$ 35,000</b> |



# Budget Amendment: Year-End

Capital Improvement Program Funds

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Governmental  
CIP Fund

- Transfer Projected Excess Fund Balance → Governmental CIP Fund per City Council direction on August 5, 2025, for one-time projects:
  - ✓FD Training Tower
  - ✓PD Impound Lot
  - ✓Fleet Additions for FY 26 FTE
- TDEM grant revenue and corresponding expenditures, with required grant match funded from fund balance, allocated for generators per Grant Acceptance Letters
- Fund balance allocated per:
  - **CCMR 25-069R** for GRK Office Building
  - **CCMR 25-064R** for Fire Station 9 HVAC
  - **CCMR 25-051R** for Crematorium Building at Animal Services

# Budget Amendment: Year-End

Capital Improvement Program Funds

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| Governmental Capital Fund  | FY 2025 Budget      | Budget Change       | Amended Budget      |
|----------------------------|---------------------|---------------------|---------------------|
| Transfer from General Fund | \$ 7,990,954        | \$ 1,250,000        | \$ 9,240,954        |
| State Grant Reimbursement  | -                   | 709,750             | 709,750             |
| Fund Balance Applied       | -                   | 2,119,098           |                     |
| <b>Total Revenue</b>       | <b>\$ 7,990,954</b> | <b>\$ 4,078,848</b> | <b>\$ 9,950,704</b> |

|  |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| CAP-Building (FD Training Tower)                         | \$ -                | \$ 600,000          | \$ 600,000          |
| CAP-Construction (PD Impound Lot)                        | -                   | 150,000             | 150,000             |
| CAP-Design/Engineering (PD Impound Lot)                  | -                   | 50,000              | 50,000              |
| CAP-Motor Vehicle (PD)                                   | 1,604,703           | 330,000             | 1,934,703           |
| CAP-Motor Vehicle (FD)                                   | 163,540             | 120,000             | 283,540             |
| CAP-Equipment & Machinery (Generators, with grant match) | -                   | 845,147             | 845,147             |
| CAP-Construction (GRK Office Building)                   | -                   | 1,000,000           | 1,000,000           |
| CAP-Building (FD Station 9 HVAC)                         | -                   | 773,500             | 773,500             |
| CAP-Building (AS Crematorium)                            | -                   | 210,201             | 210,201             |
| <b>Total Expense</b>                                     | <b>\$ 1,768,243</b> | <b>\$ 4,078,848</b> | <b>\$ 5,847,091</b> |

# Budget Amendment: Year-End

Capital Improvement Program Funds

19

Aviation  
CIP Fund

- Proceeds from Aviation Lease Revenue Bonds, Taxable Series 2025 allocated for designated capital projects, per **CCMO 25-032**

|  | FY 2025 Budget    | Budget Change       | Amended Budget      |
|--|-------------------|---------------------|---------------------|
| Bond Proceeds                                | \$ -              | \$ 3,545,000        | \$ 3,545,000        |
| <b>Total Revenue</b>                         | <b>\$ -</b>       | <b>\$ 3,545,000</b> | <b>\$ 3,545,000</b> |
|  |                   |                     |                     |
| CAP-Construction (GRK Office Building)       | \$ 125,000        | \$ 2,261,417        | \$ 2,386,417        |
| CAP-Design/Engineering (GRK Office Building) | -                 | 1,242,209           | 1,242,209           |
| Bond-Issuance Costs                          | -                 | 38,874              | 38,874              |
| Bond-Paying Agent                            | -                 | 2,500               | 2,500               |
| <b>Total Expense</b>                         | <b>\$ 125,000</b> | <b>\$ 3,545,000</b> | <b>\$ 3,670,000</b> |

# Budget Amendment: Year-End

Capital Improvement Program Funds

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## Aviation AIP Fund

- Grant revenue and expenditures per:
  - **CCMR 25-110R** for the Skylark AWOS project
  - **CCMR 25-137R** and **CCMR 25-138R** for the Terminal Mechanical & Security Improvements project; plus, IFE costs
  - **CCMR 25-139R** for Terminal Rehabilitation project; plus, IFE costs

|   | FY 2025 Budget    | Budget Change       | Amended Budget      |
|---|-------------------|---------------------|---------------------|
| Federal Grant Reimbursement                             | \$ 738,293        | \$ 5,620,372        | \$ 6,358,665        |
| State Grant Reimbursement                               | 90,000            | 95,250              | 185,250             |
| <b>Total Revenue</b>                                    | <b>\$ 828,293</b> | <b>\$ 5,715,622</b> | <b>\$ 6,543,915</b> |
| CAP-Construction (GRK Pax Term & Security Improv)       | \$ -              | \$ 4,740,287        | \$ 4,740,287        |
| CAP-Design-Engineering (GRK Pax Term & Security Improv) | -                 | 650,085             | 650,085             |
| CAP-Design-Engineering (GRK Pax Term Rehabilitation)    | 719,525           | 230,000             | 949,525             |
| CAP-Construction-(Skylark Field AWOS Relocation)        | 90,000            | 95,250              | 185,250             |
| <b>Total Expense</b>                                    | <b>\$ 809,525</b> | <b>\$ 5,715,622</b> | <b>\$ 6,525,147</b> |

# Budget Amendment: Year-End

Capital Improvement Program Funds

21

Aviation  
PFC Fund

- Required grant match for the Terminal Mechanical & Security Improvements projects, per **CCMR 25-137R** and **CCMR 25-138R**
- Fund balance allocated per PFC Application Acknowledgement Letter

|   | FY 2025 Budget  | Budget Change     | Amended Budget    |
|---|-----------------|-------------------|-------------------|
| Fund Balance Applied                          | \$ -            | \$ 318,454        |                   |
| <b>Total Revenue</b>                          | <b>\$ -</b>     | <b>\$ 318,454</b> | <b>\$ -</b>       |
| Projects-PFC (GRK Pax Term & Security Improv) | \$ 2,006        | \$ 283,454        | \$ 285,460        |
| Projects-PFC (Admin Fees Appl #14)            | -               | 25,000            | 25,000            |
| MSC-Accounting Services                       | -               | 10,000            | 10,000            |
| <b>Total Expense</b>                          | <b>\$ 2,006</b> | <b>\$ 318,454</b> | <b>\$ 320,460</b> |

# Budget Amendment: Year-End

Capital Improvement Program Funds

22

Water &  
Sewer CIP  
Fund

- Fund balance allocated per **CCMR 25-069R** for GRK Office Building

|  | FY 2025 Budget | Budget Change     | Amended Budget    |
|--|----------------|-------------------|-------------------|
| Fund Balance Applied                   | \$ -           | \$ 684,834        |                   |
| <b>Total Revenue</b>                   | <b>\$ -</b>    | <b>\$ 684,834</b> | <b>\$ -</b>       |
| CAP-Construction (GRK Office Building) | \$ -           | \$ 684,834        | \$ 684,834        |
| <b>Total Expense</b>                   | <b>\$ -</b>    | <b>\$ 684,834</b> | <b>\$ 684,834</b> |

# Budget Amendment: Year-End

Capital Improvement Program Funds

23

Water  
Impact Fee  
Fund

- Fund balance allocated in the Water Impact Fee Fund to support professional agreement for updating the City's Water & Wastewater Impact Fees, per **CCMR 25-119R**

|                           | FY 2025 Budget | Budget Change     | Amended Budget    |
|---------------------------|----------------|-------------------|-------------------|
| Fund Balance Applied      | \$ -           | \$ 136,080        |                   |
| <b>Total Revenue</b>      | <b>\$ -</b>    | <b>\$ 136,080</b> | <b>\$ -</b>       |
| MSC-Professional Services | \$ -           | \$ 136,080        | \$ 136,080        |
| <b>Total Expense</b>      | <b>\$ -</b>    | <b>\$ 136,080</b> | <b>\$ 136,080</b> |

# Budget Amendment: Year-End

Capital Improvement Program Funds

24

Water &  
Sewer  
Improvement  
Bond, 2025

- Proceeds from Waterworks & Sewer System Revenue Bonds, Series 2025, allocated for designated capital projects, per **CCMO 25-032**

|                      | FY 2025 Budget       | Budget Change        | Amended Budget       |
|----------------------|----------------------|----------------------|----------------------|
| Bond Proceeds        | \$ 17,740,410        | \$ 18,029,590        | \$ 35,770,000        |
| Bond Premium         | -                    | 1,909,437            | 1,909,437            |
| <b>Total Revenue</b> | <b>\$ 17,740,410</b> | <b>\$ 19,939,027</b> | <b>\$ 37,679,437</b> |



# Budget Amendment: Year-End

Capital Improvement Program Funds

25

| Water & Sewer Improvement Bond 2025                     | FY 2025 Budget       | Budget Change        | Amended Budget       |
|---|----------------------|----------------------|----------------------|
| CAP-Construction (24" Hwy 195 Waterline)                | \$ 9,999,650         | \$ 5,718,940         | \$ 15,718,590        |
| CAP-Construction (Hwy 195 Ground Storage Tank)          | 2,000,000            | 3,281,000            | 5,281,000            |
| CAP-Construction (Lift Sta 6 Rehab & Expansion)         | 5,740,410            | 381,360              | 6,121,770            |
| CAP-Construction (12" Featherline Water Repl)           | -                    | 3,057,600            | 3,057,600            |
| CAP-Design-Engineering (12" Featherline Water Repl)     | -                    | 458,700              | 458,700              |
| CAP-Construction (12" Wastewater Trimmer Basin)         | -                    | 3,000,400            | 3,000,400            |
| CAP-Design-Engineering (12" Wastewater Trimmer Basin)   | -                    | 450,100              | 450,100              |
| CAP-Construction (Dead-End Looping-Auto-Flushing)       | -                    | 2,500,000            | 2,500,000            |
| CAP-Design-Engineering (Dead-End Looping-Auto-Flushing) | -                    | 500,000              | 500,000              |
| CAP-Contingency   | -                    | 424,523              | 424,523              |
| Bond-Issuance Costs                                     | -                    | 165,654              | 165,654              |
| Bond-Paying Agent                                       | -                    | 750                  | 750                  |
| <b>Total Expense</b>                                    | <b>\$ 17,740,060</b> | <b>\$ 19,939,027</b> | <b>\$ 37,679,087</b> |

# Budget Amendment: Year-End

## Budget Change Summary

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| Revenue                              | Adopted Budget        | CIP Roll              | Carry Forward       | Mid-Year             | Year-End             | Amended Budget        |
|--------------------------------------|-----------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| General Fund                         | 125,683,084           | -                     | 270,841             | (146,310)            | -                    | 125,807,615           |
| Enterprise Funds                     | 90,892,719            | -                     | -                   | (50,000)             | 847,000              | 91,689,719            |
| Capital Project Funds                | 39,272,209            | 25,080,805            | 20,224              | 49,450,056           | 31,159,399           | 144,982,693           |
| Special Revenue Funds                | 25,394,041            | -                     | 118,705             | 410,235              | 258,186              | 26,181,167            |
| Internal Service Funds               | 18,411,353            | -                     | -                   | 1,695,462            | 114,175              | 20,220,990            |
| Debt Service Fund                    | 16,976,055            | -                     | -                   | -                    | -                    | 16,976,055            |
| <i>*Fund Balance Applied/(Added)</i> | <i>(1,623,649)</i>    | <i>126,556,945</i>    | <i>1,971,454</i>    | <i>7,500,577</i>     | <i>5,352,244</i>     | <i>139,757,571</i>    |
| <b>Total</b>                         | <b>\$ 315,005,812</b> | <b>\$ 151,637,750</b> | <b>\$ 2,381,224</b> | <b>\$ 58,860,020</b> | <b>\$ 37,731,004</b> | <b>\$ 565,615,810</b> |
| Expenditure                          | Adopted Budget        | CIP Roll              | Carry Forward       | Mid-Year             | Year-End             | Amended Budget        |
| General Fund                         | 125,683,084           | -                     | 1,150,997           | 4,772,484            | 1,323,940            | 132,930,505           |
| Enterprise Funds                     | 90,182,655            | -                     | 602,193             | 5,496,456            | 921,162              | 97,202,466            |
| Capital Project Funds                | 41,502,403            | 145,117,100           | 20,224              | 41,443,931           | 34,417,865           | 262,501,523           |
| Special Revenue Funds                | 20,658,439            | 6,520,650             | 448,544             | 5,193,854            | 943,862              | 33,765,349            |
| Internal Service Funds               | 19,074,203            | -                     | 159,266             | 1,953,295            | 114,175              | 21,300,939            |
| Debt Service Fund                    | 17,905,028            | -                     | -                   | -                    | 10,000               | 17,915,028            |
| <b>Total</b>                         | <b>\$ 315,005,812</b> | <b>\$ 151,637,750</b> | <b>\$ 2,381,224</b> | <b>\$ 58,860,020</b> | <b>\$ 37,731,004</b> | <b>\$ 565,615,810</b> |

*\*Fund Balance Applied/(Added) reflects the difference between revenues and expenditures. Positive amounts represent prior-year revenues held in reserve and appropriated in the current year to support multi-year projects (including CIP rollovers). Negative amounts represent current-year revenues exceeding expenditures, which are added to reserves.*

# Recommendation

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City Council approve the ordinance amending the  
FY 2025 Annual Budget