

EXHIBIT A

GENERAL FUND

Budget Amendment #1: Revenue

FY 2022 Budget Book (Page 67-69)

Original Budget	\$ 15,481,868
ORD 2022-12	\$ 501,886
Amended Budget	<u>\$ 15,983,754</u>
<u>Recommended Increases</u>	
Insurance Proceeds (101-00-00-4537)	\$ 7,218
Sanitation Revenue (101-00-00-4051)	\$ 16,000
City Sales Tax (101-00-00-4001)	<u>\$ 383,215</u>
New Total Revenue	\$ 16,390,187

This amendment increases several General Fund revenue sources. Sales Tax revenue has been running approximately 8% over forecast. This amendment increase is conservative to specifically cover requested increases in this budget amendment. The city has received insurance proceeds to cover damages that were paid by the city. The offset increase to expense is reflected in this budget amendment.

Budget Amendment #2: Expenditures-Organizational

FY 2022 Budget Book (Page 115)

Original Budget	\$ 1,730,628
ORD 2021-21	\$ 21,500
ORD 2022-12	\$ 13,551
Amended Budget	<u>\$ 1,765,679</u>
<u>Recommended Increases</u>	
Legal Services (101-02-00-5525)	\$ 245,000
380 Agreement Reimbursement (101-02-00-5644)	\$ 113,215
Transfer Out – GF CIP (101-02-00-8113)	<u>\$ 25,000</u>
New Total Expenditures	\$ 2,148,894

The City has experienced higher than budgeted legal expenditures due to development activity and lawsuits that create this need to increase this line item. The higher than budgeted sales tax revenue relates directly to the 380 reimbursement agreement for Burleson Crossing causing this amendment to increase this line item. The transfer out is explained further in Budget Amendment #5. This additional expense is offset by the increase in revenue reflected in the Budget Amendment #1.

Budget Amendment #3: Expenditures-Fire

FY 2022 Budget Book (Page 143-144)

Original Budget \$ 1,209,008

Recommended Increase

Building Maintenance (101-11-10-5345) **\$ 7,218**

New Total Expenditures \$ 1,216,226

The city incurred water damage to Fire Station #2. The insurance proceeds were received (reflected in Budget Amendment #1) and this increases the expense account in the department's budget.

Budget Amendment #4: Expenditures-Finance

FY 2022 Budget Book (Page 121-123)

Original Budget \$ 1,543,784

Recommended Increase

Contracted Services (101-05-15-5561) **\$ 16,000**

New Total Expenditures \$ 1,559,784

The actual solid waste expense activity has been greater than the estimated amount when the budget was established. This is offset by the revenue increase reflected in Budget Amendment #1.

SUMMARY OF GENERAL FUND BY DEPARTMENT		
Organizational	\$383,215	New Expenditures
Fire	\$7,218	
Finance	\$16,000	
City Sales Tax	(\$383,215)	New Revenue
Insurance Proceeds	(\$7,218)	
Sanitation Revenue	(\$16,000)	
Total Net Adjustment	<u>\$ 0</u>	

OTHER FUNDS

Budget Amendment #5: General Gov't CIP Projects Fund

FY 2022 Budget Book (Page 100)

Original Budget	\$ 457,000
<u>Recommended Increase</u>	
Transfer In – General Fund (150-00-00-4701)	<u>\$ 25,000</u>
New Total Revenue	\$ 482,000

Original Budget	\$ 457,000
<u>Recommended Increase</u>	
Capital Outlay (150-00-00-6716)	<u>\$ 25,000</u>
New Total Expenditures - Organizational	\$ 482,000

The Agnes Street extension project is partially funded by a grant with the match being funded with 4B funds. There is a portion of the grant that is earmarked for land acquisition but grant funds have not been released pending the environmental study. The City Council has been updated by Trey Job, ACM of Development Services on the status of Right of Way acquisition for this project and received the consensus from City Council to proceed with certain acquisition costs such as appraisals and negotiations to be ready when the grant funds are released. These costs are not going to be reimbursed through the grant which is why this transfer is necessary.

Budget Amendment #6: Hotel Occupancy Tax Fund

FY 2022 Budget Book (Page 85-87)

Original Budget	\$ 2,226,904
ORD 2022-12	\$ 249,781
Amended Budget	<u>\$ 2,476,685</u>
<u>Recommended Increases</u>	
Hotel Occupancy Tax (501-00-00-4007)	<u>\$ 25,000</u>
New Total Revenue	\$ 2,501,685

Original Budget – Organizational (page 86)	\$ 1,854,608
ORD 2022-12	\$ 202,184
Amended Budget	<u>\$ 2,056,792</u>
<u>Recommended Increases</u>	
Professional Services (501-80-00-5505)	<u>\$ 25,000</u>
New Total Expenditures - Organizational	\$ 2,081,792

This amendment is related to projected costs of the hotel project located beside the Convention Center. The consultant's fee is included in this amendment along with an additional amount for unknown costs that may surface. This amendment increases revenue and expense having a neutral effect on fund balance.