



# Fiscal Year 2025-2026 Mid-Year Budget Amendment

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PRESENTED TO THE COMMUNITY SERVICE DEVELOPMENT CORPORATION (TYPE B) ON  
DECEMBER 15, 2025

# Overview



Total Fiscal Impact of the Budget Amendment



Purpose of the Budget Amendment by Fund



Fiscal Impact of the Budget Amendment by Fund

# Purpose of the Budget Amendment



Obtain authorization for changes in the accounting system in response to year-end closing



Year-end closing produced:

- Reduced Fiscal Year 2024-2025 expenditures
- Increased Fiscal Year 2025-2026 budget

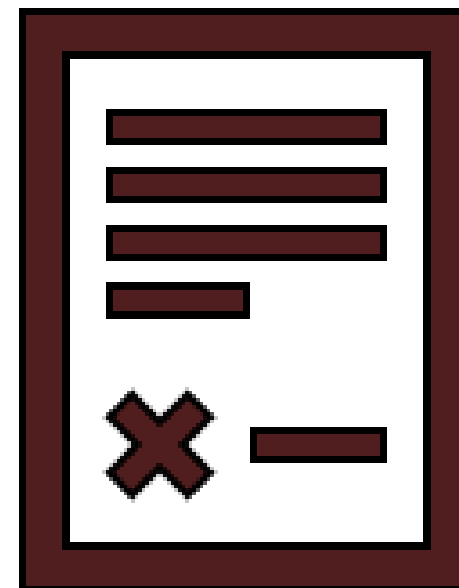


Proposed 2026 adjustments

# Accounting for Encumbrances

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Encumbrances represent commitments related to contracts not yet performed, and orders not yet filled. They are used for budgetary control and expenditure management.



# Fiscal Impact of the Budget Amendment

Fund	FY 2026 Total Impact
BCDC 4B Sales Tax SRF	\$ 1,300
Parks Performance Fund	\$ 287,814
<b>Total Impact</b>	<b>\$ 289,114</b>

# Breakdown

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Fund	Budget Roll	MISC Proposed Amendment	FY 2026 Total Impact
BCDC 4B Sales Tax SRF	\$ 1,300	\$ -	\$ 1,300
Parks Performance Fund	\$ 226,422	\$ 61,392	\$ 287,814
<b>Total Impact</b>	<b>\$ 227,722</b>	<b>\$ 61,392</b>	<b>\$ 289,114</b>

4B

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Department	Account	Vendor / Description	Proposed Amendment
Parks	Other Improvements	Kimley-Horn Parks Master Plan	\$ 1,300
Total Impact			\$ 1,300

# PPF

Department	Account	Vendor / Description	Proposed Amendment
Athletic Fields	Furniture & Equipment	Elliott Electric - Autonomous Mower charging station parts	\$ 355
Athletic Fields	Furniture & Equipment	Professional Turf Products - Autonomous Mowers	\$ 55,680
Parks	Furniture & Equipment	Josh Ivey - Top Dresser	\$ 31,450
Fleets Division	Furniture & Equipment	Austin Mac Haik Ford Lincoln	\$ 54,837
Parks	Furniture & Equipment	Miscellaneous Soccer Equipment	\$ 34,576
Parks	Personnel	Athletic Fields Attendant *	\$ (13,608)
Parks	Other Professional Serv	BYA Payment – Chisenhall *	\$ 75,000
Parks	Furniture & Equipment	Turk Tank	\$ 49,525
<b>Total Impact</b>			<b>\$ 287,814</b>

*\* Request is outside of encumbrance roll request*



# Recommendation / Action Requested

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Approve an ordinance requesting a Mid-Year Budget Amendment to increase the appropriations in the amount of \$289,114 in various funds to accommodate operating and capital needs.

# Questions / Comments

