



Fiscal Year 2025-2026 Mid-Year Budget Amendment

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:

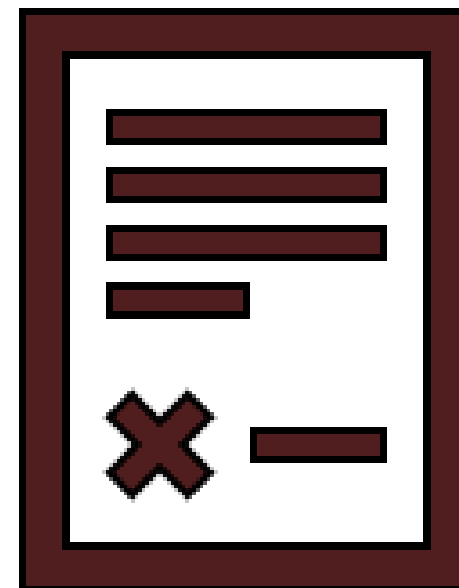
- Reduced Fiscal Year 2024-2025 expenditures
- Increased Fiscal Year 2025-2026 budget



Proposed 2026 adjustments

Accounting for Encumbrances

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 |
| Total Impact | \$ 289,114 |

Breakdown

| 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 |
| Total Impact | \$ 227,722 | \$ 61,392 | \$ 289,114 |

4B

| 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 |
| Total Impact | | | \$ 287,814 |

** Request is outside of encumbrance roll request*

Recommendation / Action Requested

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

