

Exhibit A Changes to Budget					
Description	Budget	Restated Amount	Restated Budget	Changes	Amended Budget
Operating Budget					
Revenues					
Taxes City Sales	\$12,427,999	(\$1,606,733)	\$10,821,266	\$0	\$10,821,266
Taxes Property	\$2,088,595	\$0	\$2,088,595	\$0	\$2,088,595
Taxes Other	\$3,036,732	\$0	\$3,036,732	\$0	\$3,036,732
Utility Billing	\$9,142,764	\$0	\$9,142,764	\$1,065,658	\$10,208,422
Fees, Licenses, Rental & Program Revenue	\$4,714,581	\$0	\$4,714,581	(\$227,828)	\$4,486,753
Interest Income - Operating	\$688,000	(\$30,000)	\$658,000	\$210,000	\$868,000
Miscellaneous Revenue - Operating	\$2,500	\$0	\$2,500	0	\$2,500
Revenue External	\$32,101,171	(\$1,636,733)	\$30,464,438	\$1,047,830	\$31,512,268
Transfers In	\$4,015,127	\$0	\$4,015,127	\$0	\$4,015,127
Revenue Internal	\$4,015,127	\$0	\$4,015,127	\$0	\$4,015,127
Revenues Operating	\$36,116,298	(\$1,636,733)	\$34,479,565	\$1,047,830	\$35,527,395
Expenses					
Personnel Costs - Direct	(\$13,460,911)	\$0	(\$13,460,911)	\$443,169	(\$13,017,742)
Personnel Costs - Indirect	(\$3,179,172)	\$0	(\$3,179,172)	0	(\$3,179,172)
G&A Expenses	(\$6,484,555)	\$0	(\$6,484,555)	(\$361,000)	(\$6,845,554)
Debt Service	(\$4,429,245)	\$636,660	(\$3,792,586)	0	(\$3,792,586)
Expenses External	(\$27,553,883)	\$636,660	(\$26,917,223)	\$82,169	(\$26,835,054)
Transfers Out To Public Safety	(\$3,902,014)	\$0	(\$3,902,014)	\$0	(\$3,902,014)
Transfer Out To Police	(\$86,873)	\$0	(\$86,873)	\$0	(\$86,873)
Transfer Out To Water	(\$26,241)	\$0	(\$26,241)	\$0	(\$26,241)
Transfer Out To Wastewater	(\$52,309)	\$0	(\$52,309)	\$0	(\$52,309)
Expenses Internal	(\$4,067,436)	\$0	(\$4,067,436)	\$0	(\$4,067,436)
Expenses Operating	(\$31,621,318)	\$636,660	(\$30,984,659)	\$82,169	(\$30,902,489)

Exhibit A | Changes to Budget

Description	Budget	Restated Amount	Restated Budget	Changes	Amended Budget
Operating Earnings	\$4,494,980	(\$1,000,074)	\$3,494,906	\$1,129,999	\$4,624,906

Exhibit A | Changes to Budget

Description	Budget	Restated Amount	Restated Budget	Changes	Amended Budget
Capital Budget					
Sources					
Capital Improvement Sales Tax	\$1,071,187	\$0	\$1,071,187	\$0	\$1,071,187
Parks Capital Improvement Sales Tax	\$0	\$1,071,187	\$1,071,187	\$0	\$1,071,187
Fire Sales Tax	\$0	\$535,547	\$535,547	\$0	\$535,547
Transfer In From CIST	\$1,070,630	\$0	\$1,070,630	\$16,000	\$1,086,630
Fees, Licenses, Rental & Program Revenue - Capital	\$150,000	\$0	\$150,000	\$0	\$150,000
Grants & Reimbursements	\$26,263,357	\$0	\$26,263,357	\$0	\$26,263,357
Interest Income - Capital	\$25,000	\$30,000	\$55,000	\$0	\$55,000
Miscellaneous Revenue - Capital	\$340,000	\$0	\$340,000	\$0	\$340,000
Debt	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Cash From Balance Sheet Unrestricted	\$19,670,216	\$0	\$19,670,216	(\$1,311,279)	\$18,358,937
Cash from Balance Sheet Restricted	\$5,900,000	\$0	\$5,900,000	\$2,426,524	\$8,326,524
Sources Total	\$54,490,389	\$1,636,733	\$56,127,123	\$2,131,245	\$58,258,368
Uses					
Debt Service - Capital	\$0	(\$636,660)	(\$636,660)	\$0	(\$636,660)
Transfer Out Of CIST	(\$1,070,630)	\$0	(\$1,070,630)	\$0	(\$1,070,630)
Capitalized Department Expenses	(\$800,000)	\$0	(\$800,000)	\$700,000	(\$100,000)
Capital Expenditures 2025	(\$52,594,203)	\$0	(\$52,594,203)	(\$2,831,245)	(\$55,425,448)
Uses Total	(\$54,464,833)	(\$636,660)	(\$55,101,492)	(\$2,131,245)	(\$57,232,737)
Capital Budget Surplus (Deficit)	\$25,557	\$1,000,074	\$1,025,630	\$0	\$1,025,630
CONSOLIDATED NET SURPLUS (DEFICIT)	\$4,520,537	\$0	\$4,520,537	\$1,129,999	\$5,650,536

Exhibit B - By Fund

Fund Description	Fund #	Budget	Changes	Amended Budget	Fund Description	Fund #	Budget	Changes	Amended Budget
OPERATING BUDGET					CAPITAL BUDGET				
Revenues					Sources				
General Fund	100	\$7,764,539	\$1,000	\$7,765,539	General Fund	100	\$4,526,500	\$2,080,266	\$6,606,766
Parks & Recreation	200	\$4,918,090	(\$257,828)	\$4,660,263	Parks & Recreation	200	\$2,371,187	\$1,079,015	\$3,450,202
Police	300	\$4,068,187	(\$6,000)	\$4,062,187	Police	300	\$255,000	\$16,000	\$271,000
Fire	350	\$3,910,565	\$30,000	\$3,940,565	Fire	350	\$635,547	\$0	\$635,547
Water	500	\$3,284,336	\$557,548	\$3,841,884	Water	500	\$450,000	(\$16,460)	\$433,540
Wastewater	550	\$6,882,977	\$723,109	\$7,606,087	Wastewater	550	\$41,272,816	(\$383,960)	\$40,888,856
Streets	600	\$3,650,871	\$0	\$3,650,871	Streets	600	\$5,519,887	(\$643,616)	\$4,876,271
CIST	800	\$0	\$0	\$0	CIST	800	\$1,096,187	\$0	\$1,096,187
Revenues		\$34,479,565	\$1,047,830	\$35,527,395	Sources		\$56,127,123	\$2,131,245	\$58,258,368
Expenses					Uses				
General Fund	100	(\$7,125,383)	(\$307,181)	(\$7,432,564)	General Fund	100	(\$4,526,500)	(\$2,080,266)	(\$6,606,766)
Parks & Recreation	200	(\$5,105,409)	\$11,444	(\$5,093,965)	Parks & Recreation	200	(\$1,936,660)	(\$1,079,015)	(\$3,015,675)
Police	300	(\$4,053,504)	\$30,415	(\$4,023,089)	Police	300	(\$255,000)	(\$16,000)	(\$271,000)
Fire	350	(\$3,885,861)	\$47,547	(\$3,838,314)	Fire	350	(\$70,000)	\$0	(\$70,000)
Water	500	(\$2,677,422)	\$43,167	(\$2,634,255)	Water	500	(\$450,000)	\$16,460	(\$433,540)
Wastewater	550	(\$5,896,609)	\$160,004	(\$5,736,605)	Wastewater	550	(\$41,272,816)	\$383,960	(\$40,888,856)
Streets	600	(\$2,240,472)	\$96,774	(\$2,143,698)	Streets	600	(\$5,519,887)	\$643,616	(\$4,876,271)
CIST	800	\$0	\$0	\$0	CIST	800	(\$1,070,630)	\$0	(\$1,070,630)
Expenses		(\$30,984,659)	\$82,169	(\$30,902,489)	Uses		(\$55,101,492)	(\$2,131,245)	(\$57,232,737)
Operating Earnings					Net Sources & Uses				
General Fund	100	\$639,156	(\$306,181)	\$332,975	General Fund	100	\$0	\$0	\$0
Parks & Recreation	200	(\$187,319)	(\$246,384)	(\$433,703)	Parks & Recreation	200	\$434,527	\$0	\$434,527
Police	300	\$14,683	\$24,415	\$39,098	Police	300	\$0	\$0	\$0
Fire	350	\$24,704	\$77,547	\$102,251	Fire	350	\$565,547	\$0	\$565,547
Water	500	\$606,915	\$600,715	\$1,207,630	Water	500	\$0	\$0	\$0
Wastewater	550	\$986,369	\$883,113	\$1,869,482	Wastewater	550	\$0	\$0	\$0
Streets	600	\$1,410,399	\$96,774	\$1,507,173	Streets	600	\$0	\$0	\$0
CIST	800	\$0	\$0	\$0	CIST	800	\$25,557	\$0	\$25,557
Operating Earnings		\$3,494,906	\$1,129,999	\$4,624,906	Net Sources & Uses		\$1,025,630	\$0	\$1,025,630

NET SURPLUS	Fund #	Budget	Changes	Amended Budget
		\$4,520,537	\$1,129,999	\$5,650,536

Exhibit C | Changes to Budget FY25

	Budget	Changes	Amended Budget
OPERATING BUDGET			
REVENUES			
Water Fund Revenue	\$2,694,095	\$562,548	\$3,256,644
Wastewater Fund Revenue	\$6,423,669	\$503,109	\$6,926,778
Interest Revenue	\$688,000	\$210,000	\$898,000
Parks Rental Revenue	\$240,000	(\$41,145)	\$198,855
RUSH Revenue	\$1,238,400	(\$186,683)	\$1,051,717
Revenue	\$11,284,164	\$1,047,830	\$12,331,994
EXPENSES			
Personnel Expense	(\$16,640,082)	\$443,169	(\$16,163,644)
Parks Operating Expense	(\$65,000)	\$68,500	\$0
ERP /HR/Payroll/CUSI/Stamp/Questica	(\$225,000)	(\$75,000)	(\$300,000)
Website	\$0	(\$65,000)	(\$65,000)
Tango (Software)	\$0	(\$15,000)	(\$15,000)
Ollis	\$0	(\$52,000)	(\$52,000)
Prosecuting Attorney - Outsourced	\$0	(\$50,000)	(\$50,000)
City Attorney - Outsourced	\$0	(\$82,500)	(\$82,500)
Husch Blackwell - Legal - Outsourced	(\$10,000)	(\$90,000)	(\$100,000)
Expenses	(\$16,940,082)	\$82,169	(\$16,828,144)
CHANGE IN OPERATING EARNINGS		\$1,129,999	

Exhibit C | Changes to Budget FY25

	Budget	Changes	Amended Budget
CAPITAL BUDGET			
SOURCES			
General Fund Restricted Cash	\$4,500,000	\$1,980,266	\$6,480,266
General Fund Operating Earnings	\$26,500	\$100,000	\$126,500
Parks Debt	\$0	\$1,000,000	\$1,000,000
Parks Unrestricted Cash	\$0	\$79,015	\$79,015
Police Transfers from CIST	\$0	\$16,000	\$16,000
Police Unrestricted Cash	\$255,000	\$0	\$255,000
Fire Unrestricted Cash	\$70,000	\$0	\$70,000
Water Cash	\$300,000	(\$50,000)	\$250,000
Water Operating Earnings	\$150,000	\$33,540	\$183,540
Wastewater Unrestricted Cash	\$16,272,816	(\$383,960)	\$15,888,856
Wastewater Grants & Reimbursements	\$25,000,000	\$0	\$25,000,000
Streets Unrestricted Cash	\$3,070,900	(\$749,874)	\$2,321,026
Streets Operating Earnings	\$340,000	(\$340,000)	\$0
Streets Grants & Reimbursements	\$1,263,357	\$0	\$1,263,357
Streets Transfer from CIST	\$845,630	\$0	\$845,630
Streets MTFC Cash	\$0	\$446,258	\$446,258
CIST Tax Revenue	\$1,071,187	\$0	\$1,071,187
SOURCES	\$53,165,389	\$2,131,245	\$55,296,634
CAPITAL BUDGET			
USES			
General Fund Administration Bldg - Structure	(\$4,500,000)	(\$965,766)	(\$5,465,766)
General Fund Administration Bldg - IT	\$0	(\$564,500)	(\$564,500)
General Fund Administration Bldg - Furniture	\$0	(\$450,000)	(\$450,000)
General Fund IT - SAN	(\$26,500)	(\$100,000)	(\$126,500)
Parks JR Martin Park	(\$1,300,000)	(\$1,000,000)	(\$2,300,000)
Parks Debt Service	(\$636,660)	\$0	(\$636,660)
Parks Vehicles for Parks Maintenance	\$0	(\$79,015)	(\$79,015)
Police Vehicles	(\$225,000)	\$0	(\$225,000)
Police MDTs	(\$30,000)	\$0	(\$30,000)
Police Roof	\$0	(\$16,000)	(\$16,000)
Fire Equipment	(\$70,000)	\$0	(\$70,000)
Water AMI	(\$300,000)	\$50,000	(\$250,000)
Water Excavator Lease Buyout	\$0	(\$10,040)	(\$10,040)
Water Dump Truck Leases	\$0	(\$56,000)	(\$56,000)
Water Maintenance Equipment/Materials	\$0	(\$15,500)	(\$15,500)
Water Task 16 Water Modeling	\$0	(\$35,000)	(\$35,000)
Water Republic Commons Waterline			
Engineering	\$0	(\$25,000)	(\$25,000)

Exhibit C | Changes to Budget FY25

	Budget	Changes	Amended Budget
Water FR 144 Waterline Engineering	\$0	(\$42,000)	(\$42,000)
Water Convoy of Hope Water Tower	(\$150,000)	\$150,000	\$0
Wastewater WWTP	(\$40,415,816)	\$0	(\$40,415,816)
Wastewater AMI	(\$300,000)	\$50,000	(\$250,000)
Wastewater Excavator Lease Buyout	\$0	(\$10,040)	(\$10,040)
Wastewater Dump Truck Leases	\$0	(\$56,000)	(\$56,000)
Wastewater Truck	(\$57,000)	\$0	(\$57,000)
Wastewater I&I Project	(\$500,000)	\$400,000	(\$100,000)
Streets Commercial Avenue	(\$1,000,000)	\$150,000	(\$850,000)
Streets Schulyer Creek Trail	(\$1,568,987)	\$0	(\$1,568,987)
Streets Excavator Lease Buyout	\$0	(\$10,040)	(\$10,040)
Streets Dump Truck Leases	\$0	(\$56,000)	(\$56,000)
Streets ADA Master Plan Update	(\$300,000)	\$270,000	(\$30,000)
Streets Transportation Master Plan	\$0	(\$100,000)	(\$100,000)
Streets Replace Trailblazer	(\$40,000)	\$0	(\$40,000)
Streets Hwy MM Project	(\$250,000)	\$220,000	(\$30,000)
Streets David Havens CIP	(\$300,000)	\$300,000	\$0
Streets Hwy ZZ and Hines Roundabout Engin	(\$350,000)	\$0	(\$350,000)
Streets Iron Grain Road	(\$460,900)	\$63,290	(\$397,610)
Streets Annual Overlays	(\$650,000)	\$150,000	(\$500,000)
Streets Stone Creek Leg Project	\$0	(\$221,576)	(\$221,576)
Streets Republic Commons	(\$300,000)	\$225,000	(\$75,000)
Streets Morris Park - Phase 1	(\$300,000)	\$265,000	(\$35,000)
Streets Mower	\$0	(\$165,800)	(\$165,800)
Streets MTFC Debt Service	\$0	(\$446,258)	(\$446,258)
Transfers out to fund capital projects	(\$1,070,630)	\$0	(\$1,070,630)
USES	(\$55,101,493)	(\$2,131,245)	(\$57,232,738)

Exhibit D | Changes Already Approved by Council

Amount	Council Action
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Total (Increases) in Capital Budget Uses.

(\$2,131,245)

(Increases) already approved by Council Resolution

General Fund Administration Bldg - Structure	(\$965,766)	Approved 24-R-55 & 25-R-16
General Fund Administration Bldg - IT	(\$564,500)	Approved 25-R-28
General Fund IT - SAN	(\$100,000)	Approved 25-R-08
Parks JR Martin Park	(\$1,000,000)	Funding Approved 25-R-31
Parks Vehicles for Parks Mainenance	(\$79,015)	Approved 25-R-18
Total Approved	<u>(\$2,709,281)</u>	

Residual (Increases)/Decreases In CapEx

\$578,036