

**ATTACHMENT A**  
**NEED, PURPOSE AND AMOUNT: DETAIL BY FUND & CATEGORY**

	<b>Current Appropriations</b>	<b>Change in Appropriations</b>	<b>Amended Appropriations</b>
<b>110-General Fund</b>			
<b>Resources</b>			
Taxes	\$ 16,395,000	\$ -	\$ 16,395,000
Licenses and permits	176,700	-	176,700
Intergovernmental	3,299,090	-	3,299,090
Charges for services	439,822	-	439,822
Other Revenues	204,070	-	204,070
Fines and forfeitures	190,000	-	190,000
Investment Revenue	620,000	-	620,000
Proceeds of interfund loan	1,015,100	-	1,015,100
Transfers in	4,777,260	283,775	5,061,035
Fund balances - beginning	15,402,632	3,555,616	18,958,248
Total Resources	\$ 42,519,674	\$ 3,839,391	\$ 46,359,065
<b>Requirements</b>			
Administration	\$ 2,564,212	\$ -	\$ 2,564,212
Finance	2,134,078	-	2,134,078
Information Technology/GIS	1,704,385	134,777	1,839,162
Legal	843,350	-	843,350
Human Resources and Risk Management	1,228,920	-	1,228,920
Public Works Administration	1,117,514	-	1,117,514
Facilities	2,246,580	7,755	2,254,335
Parks Maintenance	2,915,379	-	2,915,379
Parks & Recreation	2,313,429	-	2,313,429
Library	2,823,416	-	2,823,416
Law/Code Enforcement	6,914,522	-	6,914,522
Municipal Court	232,980	-	232,980
Transfers to Other Funds	8,308,917	3,734,276	12,043,193
Contingency	3,146,292	(37,417)	3,108,875
<i>Unappropriated</i>	4,025,700	-	4,025,700
Total Requirements	\$ 42,519,674	\$ 3,839,391	\$ 46,359,065
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			

<b>231-Community Development Fund</b>						
<b>Resources</b>						
Licenses and permits	\$	668,567	\$	-	\$	668,567
Intergovernmental		265,000		-		265,000
Charges for services		443,006		-		443,006
Investment Revenue		70,000		-		70,000
Transfers in		3,427,337		378,312		3,805,649
Fund balances - beginning		1,790,716		-		1,790,716
Total Resources	\$	<u>6,664,626</u>	\$	<u>378,312</u>	\$	<u>7,042,938</u>
<b>Requirements</b>						
C.D. Administration	\$	717,944	\$	-	\$	717,944
Engineering		2,631,206		-		2,631,206
Planning		1,382,100		-		1,382,100
Transfers to Other Funds		824,000		36,186		860,186
Contingency		163,076		342,126		505,202
<i>Unappropriated</i>		946,300		-		946,300
Total Requirements	\$	<u>6,664,626</u>	\$	<u>378,312</u>	\$	<u>7,042,938</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						
<b>260-Transit Operations Fund</b>						
<b>Requirements</b>						
Transit	\$	10,551,221	\$	-	\$	10,551,221
Transfers to Other Funds		3,563,550		1,480,530		5,044,080
Contingency		12,873,539		(1,480,530)		11,393,009
<i>Unappropriated</i>		1,704,300		-		1,704,300
Total Requirements	\$	<u>28,692,610</u>	\$	<u>-</u>	\$	<u>28,692,610</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24.						
<b>240-Road Operating Fund</b>						
<b>Resources</b>						
Intergovernmental	\$	2,249,000	\$	-	\$	2,249,000
Investment Revenue		91,500		-		91,500
Fund balances - beginning		2,235,718		600,000		2,835,718
Total Resources	\$	<u>4,576,218</u>	\$	<u>600,000</u>	\$	<u>5,176,218</u>
<b>Requirements</b>						
Road Operations	\$	1,274,182	\$	300,000	\$	1,574,182
Debt Service		360,000		-		360,000
Transfers to Other Funds		2,248,000		580,693		2,828,693
Contingency		447,536		(280,693)		166,843
<i>Unappropriated</i>		246,500		-		246,500
Total Requirements	\$	<u>4,576,218</u>	\$	<u>600,000</u>	\$	<u>5,176,218</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						

<b>241-Road Maintenance Fund</b>			
<b>Resources</b>			
Charges for services	\$ 2,585,000	\$ -	\$ 2,585,000
Investment Revenue	89,000	-	89,000
Fund balances - beginning	3,894,568	218,885	4,113,453
Total Resources	<u>\$ 6,568,568</u>	<u>\$ 218,885</u>	<u>\$ 6,787,453</u>
<b>Requirements</b>			
Transfers to Other Funds	\$ 2,623,945	\$ 218,885	\$ 2,842,830
Contingency	3,944,623	-	3,944,623
Total Requirements	<u>\$ 6,568,568</u>	<u>\$ 218,885</u>	<u>\$ 6,787,453</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			
<b>510-Water Operating Fund</b>			
<b>Resources</b>			
Charges for services	\$ 10,263,900	\$ -	\$ 10,263,900
Investment Revenue	800,000	-	800,000
Other Revenues	40,000	-	40,000
Fund balances - beginning	19,709,294	1,765,798	21,475,092
Total Resources	<u>\$ 30,813,194</u>	<u>\$ 1,765,798</u>	<u>\$ 32,578,992</u>
<b>Requirements</b>			
Water Distribution	\$ 1,833,696	\$ -	\$ 1,833,696
Water Treatment Plant	6,337,290	-	6,337,290
Debt Service	375,000	-	375,000
Transfers to Other Funds	18,945,416	1,765,798	20,711,214
Contingency	1,991,292	-	1,991,292
<i>Unappropriated</i>	1,330,500	-	1,330,500
Total Requirements	<u>\$ 30,813,194</u>	<u>\$ 1,765,798</u>	<u>\$ 32,578,992</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			
<b>520-Sewer Operating Fund</b>			
<b>Resources</b>			
Charges for services	\$ 7,787,000	\$ -	\$ 7,787,000
Investment Revenue	420,000	-	420,000
Other Revenues	31,500	-	31,500
Fund balances - beginning	10,408,550	1,194,309	11,602,859
Total Resources	<u>\$ 18,647,050</u>	<u>\$ 1,194,309</u>	<u>\$ 19,841,359</u>
<b>Requirements</b>			
Wastewater Collections	\$ 1,291,082	\$ -	\$ 1,291,082
Wastewater Treatment Plant	3,640,000	-	3,640,000
Debt Service	2,880,000	-	2,880,000
Transfers to Other Funds	2,813,972	1,194,309	4,008,281
Contingency	7,081,796	-	7,081,796
<i>Unappropriated</i>	940,200	-	940,200
Total Requirements	<u>\$ 18,647,050</u>	<u>\$ 1,194,309</u>	<u>\$ 19,841,359</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			

<b>550-Street Lighting Operating Fund</b>						
<b>Resources</b>						
Charges for services	\$	544,500	\$	-	\$	544,500
Investment Revenue		30,000		-		30,000
Fund balances - beginning		755,356		599,939		1,355,295
<b>Total Resources</b>	<b>\$</b>	<b>1,329,856</b>	<b>\$</b>	<b>599,939</b>	<b>\$</b>	<b>1,929,795</b>
<b>Requirements</b>						
Street Lighting	\$	331,310	\$	-	\$	331,310
Transfers to Other Funds		621,000		599,939		1,220,939
Contingency		311,246		-		311,246
<i>Unappropriated</i>		66,300		-		66,300
<b>Total Requirements</b>	<b>\$</b>	<b>1,329,856</b>	<b>\$</b>	<b>599,939</b>	<b>\$</b>	<b>1,929,795</b>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						
<b>570-Stormwater Fund</b>						
<b>Resources</b>						
Charges for services	\$	3,527,500	\$	-	\$	3,527,500
Investment Revenue		230,000		-		230,000
Fund balances - beginning		5,624,079		488,364		6,112,443
<b>Total Resources</b>	<b>\$</b>	<b>9,381,579</b>	<b>\$</b>	<b>488,364</b>	<b>\$</b>	<b>9,869,943</b>
<b>Requirements</b>						
Stormwater Maintenance	\$	1,340,372	\$	-	\$	1,340,372
Debt Service		842,000		-		842,000
Transfers to Other Funds		2,141,755		488,364		2,630,119
Contingency		4,794,952		-		4,794,952
<i>Unappropriated</i>		262,500		-		262,500
<b>Total Requirements</b>	<b>\$</b>	<b>9,381,579</b>	<b>\$</b>	<b>488,364</b>	<b>\$</b>	<b>9,869,943</b>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						
<b>515-Water Capital Projects Fund</b>						
<b>Resources</b>						
Intergovernmental	\$	892,008	\$	1,879,238	\$	2,771,246
Investment Revenue		24,000		-		24,000
Lease Revenue		173,577		-		173,577
Transfers in		16,377,754		2,835,542		19,213,296
Fund balances - beginning		1,484,946		(1,020,000)		464,946
<b>Total Resources</b>	<b>\$</b>	<b>18,952,285</b>	<b>\$</b>	<b>3,694,780</b>	<b>\$</b>	<b>22,647,065</b>
<b>Requirements</b>						
Capital Projects	\$	17,262,769	\$	3,646,995	\$	20,909,764
Transfers to Other Funds		848,856		128,166		977,022
Contingency		840,660		(80,381)		760,279
<b>Total Requirements</b>	<b>\$</b>	<b>18,952,285</b>	<b>\$</b>	<b>3,694,780</b>	<b>\$</b>	<b>22,647,065</b>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						

<b>525-Sewer Capital Projects Fund</b>			
<b>Resources</b>			
Investment Revenue	\$ 4,500	\$ -	\$ 4,500
Transfers in	5,099,531	1,248,919	6,348,450
Fund balances - beginning	75,821	-	75,821
Total Resources	<u>\$ 5,179,852</u>	<u>\$ 1,248,919</u>	<u>\$ 6,428,771</u>
<b>Requirements</b>			
Capital Projects	\$ 4,665,091	\$ 1,182,010	\$ 5,847,101
Transfers to Other Funds	215,750	66,909	282,659
Contingency	299,011	-	299,011
Total Requirements	<u>\$ 5,179,852</u>	<u>\$ 1,248,919</u>	<u>\$ 6,428,771</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			
<b>345-Road Capital Projects Fund</b>			
<b>Resources</b>			
Intergovernmental	\$ 430,000	\$ -	\$ 430,000
Investment Revenue	35,500	-	35,500
Transfers in	25,945,795	3,230,013	29,175,808
Fund balances - beginning	292,937	2,304,165	2,597,102
Total Resources	<u>\$ 26,704,232</u>	<u>\$ 5,534,178</u>	<u>\$ 32,238,410</u>
<b>Requirements</b>			
Capital Projects	\$ 25,403,239	\$ 5,702,769	\$ 31,106,008
Transfers to Other Funds	790,656	331,409	1,122,065
Contingency	510,337	(500,000)	10,337
Total Requirements	<u>\$ 26,704,232</u>	<u>\$ 5,534,178</u>	<u>\$ 32,238,410</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			
<b>575-Stormwater Capital Projects Fund</b>			
<b>Resources</b>			
Investment Revenue	\$ 3,500	\$ -	\$ 3,500
Transfers in	2,034,648	880,375	2,915,023
Fund balances - beginning	157,184	-	157,184
Total Resources	<u>\$ 2,195,332</u>	<u>\$ 880,375</u>	<u>\$ 3,075,707</u>
<b>Requirements</b>			
Capital Projects	\$ 1,725,443	\$ 801,550	\$ 2,526,993
Transfers to Other Funds	205,795	78,825	284,620
Contingency	264,094	-	264,094
Total Requirements	<u>\$ 2,195,332</u>	<u>\$ 880,375</u>	<u>\$ 3,075,707</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			

<b>335-Facilities Capital Projects Fund</b>			
<b>Resources</b>			
Intergovernmental	\$ -	\$ -	\$ -
Investment Revenue	120,500	-	120,500
Transfers in	6,027,700	3,380,971	9,408,671
Fund balances - beginning	281,499	-	281,499
Total Resources	<u>\$ 6,429,699</u>	<u>\$ 3,380,971</u>	<u>\$ 9,810,670</u>
<b>Requirements</b>			
Capital Projects	\$ 5,879,150	\$ 3,343,046	\$ 9,222,196
Transfers to Other Funds	113,060	37,925	150,985
Contingency	437,489	-	437,489
Total Requirements	<u>\$ 6,429,699</u>	<u>\$ 3,380,971</u>	<u>\$ 9,810,670</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			
<b>395-Parks Capital Projects Fund</b>			
<b>Resources</b>			
Licenses and permits	\$ 5,000	\$ -	\$ 5,000
Investment Revenue	10,000	-	10,000
Intergovernmental	1,100,000	-	1,100,000
Transfers in	5,144,410	2,742,511	7,886,921
Fund balances - beginning	62,750	-	62,750
Total Resources	<u>\$ 6,322,160</u>	<u>\$ 2,742,511</u>	<u>\$ 9,064,671</u>
<b>Requirements</b>			
Capital Projects	\$ 5,503,560	\$ 2,723,658	\$ 8,227,218
Transfers to Other Funds	154,980	18,853	173,833
Contingency	663,620	-	663,620
Total Requirements	<u>\$ 6,322,160</u>	<u>\$ 2,742,511</u>	<u>\$ 9,064,671</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			
<b>516-Water Development Charges Fund</b>			
<b>Resources</b>			
System Development Charges	\$ 1,000,000	\$ -	\$ 1,000,000
Investment Revenue	238,000	-	238,000
Fund balances - beginning	7,561,688	964,744	8,526,432
Total Resources	<u>\$ 8,799,688</u>	<u>\$ 964,744</u>	<u>\$ 9,764,432</u>
<b>Requirements</b>			
Materials & Services	\$ 24,280	\$ -	\$ 24,280
Debt Service	457,000	-	457,000
Transfers to Other Funds	8,270,238	985,344	9,255,582
Contingency	48,170	(20,600)	27,570
Total Requirements	<u>\$ 8,799,688</u>	<u>\$ 964,744</u>	<u>\$ 9,764,432</u>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.			

<b>526-Sewer Development Charges Fund</b>						
<b>Resources</b>						
System Development Charges	\$	550,000	\$	-	\$	550,000
Investment Revenue		31,500		-		31,500
Fund balances - beginning		1,612,577		(240,838)		1,371,739
<b>Total Resources</b>	<b>\$</b>	<b>2,194,077</b>	<b>\$</b>	<b>(240,838)</b>	<b>\$</b>	<b>1,953,239</b>
<b>Requirements</b>						
Materials & Services	\$	20,640	\$	-	\$	20,640
Transfers to Other Funds		2,150,759		(240,838)		1,909,921
Contingency		22,678		-		22,678
<b>Total Requirements</b>	<b>\$</b>	<b>2,194,077</b>	<b>\$</b>	<b>(240,838)</b>	<b>\$</b>	<b>1,953,239</b>
Adjust beginning fund balance relating to FY 2023-24 and subsequently current year funding for CIPs.						
<b>346-Road Development Charges Fund</b>						
<b>Resources</b>						
System Development Charges	\$	900,000	\$	-	\$	900,000
Investment Revenue		242,500		-		242,500
Fund balances - beginning		9,496,129		840,000		10,336,129
<b>Total Resources</b>	<b>\$</b>	<b>10,638,629</b>	<b>\$</b>	<b>840,000</b>	<b>\$</b>	<b>11,478,629</b>
<b>Requirements</b>						
Materials & Services	\$	38,820	\$	-	\$	38,820
Transfers to Other Funds		9,559,895		1,333,662		10,893,557
Contingency		1,039,914		(493,662)		546,252
<b>Total Requirements</b>	<b>\$</b>	<b>10,638,629</b>	<b>\$</b>	<b>840,000</b>	<b>\$</b>	<b>11,478,629</b>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						
<b>336-Frog Pond West Fund</b>						
<b>Resources</b>						
Licenses and permits	\$	2,000,000	\$	-	\$	2,000,000
Investment Revenue		93,500		-		93,500
Fund balances - beginning		2,299,390		1,988,711		4,288,101
<b>Total Resources</b>	<b>\$</b>	<b>4,392,890</b>	<b>\$</b>	<b>1,988,711</b>	<b>\$</b>	<b>6,381,601</b>
<b>Requirements</b>						
Materials & Services	\$	32,560	\$	-	\$	32,560
Transfers to Other Funds		3,061,015		1,388,711		4,449,726
Contingency		1,299,315		600,000		1,899,315
<b>Total Requirements</b>	<b>\$</b>	<b>4,392,890</b>	<b>\$</b>	<b>1,988,711</b>	<b>\$</b>	<b>6,381,601</b>
Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.						

**576-Stormwater Development Charges Fund****Requirements**

Materials & Services	\$	5,380	\$	-	\$	5,380
Transfers to Other Funds		530,093		392,011		922,104
Contingency		3,077,071		(392,011)		2,685,060
Total Requirements	\$	<u>3,612,544</u>	\$	<u>-</u>	\$	<u>3,612,544</u>

Recognize unspent budget authority relating to CIPs from FY 2023-24.

**396-Parks Development Charges Fund****Resources**

System Development Charges	\$	825,000	\$	-	\$	825,000
Investment Revenue		43,500		-		43,500
Fund balances - beginning		2,505,593		(50,000)		2,455,593
Total Resources	\$	<u>3,374,093</u>	\$	<u>(50,000)</u>	\$	<u>3,324,093</u>

**Requirements**

Materials & Services	\$	15,810	\$	-	\$	15,810
Transfers to Other Funds		974,383		360,461		1,334,844
Contingency		2,383,900		(410,461)		1,973,439
Total Requirements	\$	<u>3,374,093</u>	\$	<u>(50,000)</u>	\$	<u>3,324,093</u>

Recognize unspent budget authority relating to CIPs from FY 2023-24 as well as adjust for beginning fund balance.