

# City of South Daytona

Office of the City Manager / Department of Finance

Post Office Box 214960 • South Daytona, FL 32121 • 386/322-3060 • FAX 386/322-3099



## MEMORANDUM

To: James L. Gillis Jr., City Manager

From: Jason E. Oliva, Finance Director

Re: FY 2024-2025 Mid-Year Budget Amendment

Date: April 3, 2025

---

The annual Adopted Budget is a financial plan predicated on the best information available at the time it is prepared. As with any budget, however, changing conditions create the need to modify the original plan. Through its budget policies, the City Council has designated mid-year as the appropriate time to perform a comprehensive review of the current year's budget, and the mid-year budget amendment as the appropriate vehicle for consideration of any revisions to the budget. This mid-year budget amendment complies with that policy. It contains a comprehensive review of the status of the City's 2024-2025 Operating and Capital Budgets as potentially modified through March 2025.

Attached for City Council consideration is Resolution No. 2025-12 amending Fiscal Year 2024-2025 revenue and expenditure budgets. The mid-year budget review process provides an assessment of the City's budget condition in the current fiscal year as compared to the 2024-2025 Modified Budget based on actual performance during the first six months of 2024-2025.

## **Fiscal Year 2024-2025 Outlook**

The original budget was first amended by \$1,870,000 via Resolution No. 2025-01 to reflect Fiscal Year 23-24 budgeted projects and capital items that were not completed or received during Fiscal Year 23-24 and therefore must be recognized in the Fiscal Year 24-25 budget. The revised budget was amended again by \$3,387,440 via Resolution No. 2025-09 to recognize grant agreements, capital outlays and other expenses approved by the council in response to a new focus of stormwater improvements after the approval of the final FY 2024-25 budget. The majority of this mid-year budget Resolution No. 2025-12 is a result of preparation for, and debris clean up from Hurricane Milton. The remaining changes are to adjust revenue projections to actual amounts and for grants obtained after the original budget was approved.

The following tables present the proposed mid-year budget adjustments by fund showing which expenses needed to be increased with an explanation for the adjustments. The corresponding revenue sources needed to allow the increased expenses are also presented along with an explanation for the revenue adjustment.

### **All Funds**

The total city-wide budget is proposed to increase by \$1,452,393 or 3.47%.

	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
General Fund	\$ 13,369,728	\$ 14,503,570	\$ 1,133,842	8.48%
Police Confiscated Fund	10,000	25,000	15,000	150.00%
Permits and Inspections Fund	352,935	352,935	-	0.00%
Recreational Development Impact Fee Trust Fund	50,000	55,179	5,179	10.36%
Fire Impact Fee Trust Fund	14,582	16,797	2,215	15.19%
Police Impact Fee Trust Fund	40,000	44,013	4,013	10.03%
Redevelopment Trust Fund	3,724,075	3,821,117	97,042	2.61%
Transportation Fund	3,429,506	3,500,417	70,911	2.07%
Transportation Impact Fee Trust Fund	-	4,903	4,903	N/A
Capital Project Fund	4,554,892	4,554,892	-	0.00%
Water Sewer Fund	9,840,551	9,840,551	-	0.00%
Stormwater Fund	3,217,467	3,217,467	-	0.00%
Solid Waste Fund	2,685,320	2,795,320	110,000	4.10%
Water System Impact Fee Trust Fund	-	4,644	4,644	N/A
Water Impact Fee Trust Fund	230,300	234,944	4,644	2.02%
Interservice Fund	263,116	263,116	-	0.00%
Community Trust Fund	20,000	20,000	-	0.00%
<b>Total</b>	<b>\$ 41,802,472</b>	<b>\$ 43,254,865</b>	<b>\$ 1,452,393</b>	<b>3.47%</b>

**Expenditures by Function – City Wide**

	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 390,236	\$ 487,278	97,042	24.87%
Personal Services	10,981,822	10,981,822	-	0.00%
Operating Expenses	14,372,950	14,510,492	137,542	0.96%
Disaster Recovery	-	1,121,300	1,121,300	N/A
Capital Outlay	12,863,043	12,933,954	70,911	0.55%
Economic Development Grants	200,000	200,000	-	0.00%
Non-Operating	2,708,696	2,708,696	-	0.00%
Transfer to Reserves	285,725	311,323	25,598	8.96%
<b>Total</b>	<b>\$ 41,802,472</b>	<b>\$ 43,254,865</b>	<b>\$ 1,452,393</b>	<b>3.47%</b>

The biggest increase to the budget was for disaster recovery costs incurred during the preparation for and cleaning up after Hurricane Milton. Transfers to reserves are being increased to recognize year-to-date impact fees received. Other expense adjustments are discussed in detail in the individual fund analysis.

**Revenues by Source – City Wide**

	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	ADMENDED	Increase	Increase
	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 11,442,004	\$ 11,539,046	\$ 97,042	0.85%
Licenses / Permits	1,182,521	1,182,521	-	0.00%
Intergovernmental	6,107,405	7,312,158	1,204,753	19.73%
Charges for Services	12,634,190	12,722,194	88,004	0.70%
Fines	43,150	56,718	13,568	31.44%
Impact Fees	5,000	30,598	25,598	511.96%
Miscellaneous	296,988	318,984	21,996	7.41%
Other Sources	2,971,812	2,971,812	-	0.00%
Transfer from Reserves	7,119,402	7,120,834	1,432	0.02%
<b>Total</b>	<b>\$ 41,802,472</b>	<b>\$ 43,254,865</b>	<b>\$ 1,452,393</b>	<b>3.47%</b>

As can be seen in the table, City-wide proposed budgeted revenues also increased \$1,452,393 or 3.47% over the current budget. Most of the increase is seen in intergovernmental revenue for disaster recovery grants. Other revenue adjustments are discussed in detail in the individual fund analysis.

## General Fund

The proposed increases to the General Fund by expense activity are presented in the table below. The total proposed increase of \$1,113,842 is a 8.48% increase on the current budget.

GENERAL FUND EXPENSE ACTIVITY	CURRENT BUDGET	AMENDED BUDGET	Increase (Decrease)	Increase (Decrease)
Contingency	\$ 120,098	\$ 120,098	\$ -	0.00%
Personal Services	7,123,458	7,123,458	-	0.00%
Operating Expenses	3,790,535	3,803,077	12,542	0.33%
Disaster Recovery	-	1,121,300	1,121,300	N/A
Capital Outlay	791,510	791,510	-	0.00%
Non-Operating	1,544,127	1,544,127	-	0.00%
Transfer to Reserves	-	-	-	N/A
<b>Total</b>	<b>\$ 13,369,728</b>	<b>\$ 14,503,570</b>	<b>\$ 1,133,842</b>	<b>8.48%</b>

- Budgeted operating expenditures are being increased to purchase equipment (laptops with new school resource software) for a school security assessment grant from the Florida Department of Law Enforcement (FDLE).
- The increase for disaster recovery is related to Hurricane Milton. This includes the cost of preparing for the storm and the removal and disposal of debris from the hurricane.

As can be seen below, General Fund proposed budgeted revenues are also increasing \$1,133,842 or 8.48% over the current budget.

GENERAL FUND REVENUE SOURCE	FY 2024-2025 CURRENT BUDGET	FY 2024-2025 AMENDED BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
Taxes	\$ 7,380,729	\$ 7,380,729	\$ -	0.00%
Permits and Fees	959,586	959,586	-	0.00%
Intergovernmental	2,312,306	3,446,148	1,133,842	49.04%
Charges for Services	263,980	263,980	-	0.00%
Judgements and Fines	33,150	33,150	-	0.00%
Miscellaneous	182,988	182,988	-	0.00%
Other Sources	433,269	433,269	-	0.00%
Transfer from Reserves	1,803,720	1,803,720	-	0.00%
<b>Total</b>	<b>\$ 13,369,728</b>	<b>\$ 14,503,570</b>	<b>\$ 1,133,842</b>	<b>8.48%</b>

- Intergovernmental revenue is being increased to recognize revenue for disaster recovery grants at the state and federal level and the FDLE grant.

**Redevelopment Trust Fund**

The Redevelopment Trust Fund budget is being increased \$97,042 or 2.61% over the current budget.

	FY 2024-2025	FY 2024-2025	\$	%
REDEVELOPMENT TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 144,000	\$ 241,042	\$ 97,042	67.39%
Personal Services	606,761	606,761	-	0.00%
Operating Expenses	377,736	377,736	-	0.00%
Capital Outlay	2,395,578	2,395,578	-	0.00%
Economic Development Grants	200,000	200,000	-	0.00%
<b>Total</b>	<b>\$ 3,724,075</b>	<b>\$ 3,821,117</b>	<b>\$ 97,042</b>	<b>2.61%</b>

	FY 2024-2025	FY 2024-2025	\$	%
REDEVELOPMENT TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>REVENUE SOURCE</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Taxes	\$ 3,724,075	\$ 3,821,117	\$ 97,042	2.61%
<b>Total</b>	<b>\$ 3,724,075</b>	<b>\$ 3,821,117</b>	<b>\$ 97,042</b>	<b>2.61%</b>

The original budget estimated tax increment revenue from the County of Volusia at the rolled-back rate. The final County millage rate was higher than the rolled-back rate, resulting in additional revenue being received in the current fiscal year. The entire budget increase is being placed in contingency rather than transfer to reserves so the funds could be used in the current fiscal year for the many capital projects being completed in the Redevelopment Trust Fund.

**Transportation Fund**

The Transportation Fund budget is being increased \$70,911 or 2.07% over the original budget.

	FY 2024-2025	FY 2024-2025	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Contingency	\$ 243	\$ 243	\$ -	0.00%
Personal Services	272,882	272,882	-	0.00%
Operating Expenses	670,746	670,746	-	0.00%
Capital Outlay	2,485,635	2,556,546	70,911	2.85%
<b>Total</b>	<b>\$ 3,429,506</b>	<b>\$ 3,500,417</b>	<b>\$ 70,911</b>	<b>2.07%</b>

Capital Outlay is being increased for the continued design of the Sun Trail Project that is funded by the Florida Department of Transportation.

As can be seen below, intergovernmental revenue for the Transportation Fund has also been increased \$70,911 for the additional grant revenue from the Department of Transportation.

	FY 2024-2025	FY 2024-2025	\$	%
TRANSPORTATION FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
1 - 6 Cent Local Option Fuel Tax	\$ 195,600	\$ 195,600	\$ -	0.00%
1 - 5 Cent Local Option Fuel Tax	141,600	141,600	-	0.00%
Intergovernmental	1,945,099	2,016,010	70,911	3.65%
Other Sources	996,407	996,407	-	0.00%
Transfer from Reserves	150,800	150,800	-	0.00%
Total	\$ 3,429,506	\$ 3,500,417	\$ 70,911	2.07%

### **Solid Waste Fund**

As shown below, the Solid Waste Fund budget is being increased \$110,000, or 4.1%, over the original budget.

	FY 2024-2025	FY 2024-2025	\$	%
SOLID WASTE FUND	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Personal Services	\$ 107,095	\$ 107,095	\$ -	0.00%
Operating Expenses	2,077,225	2,187,225	110,000	5.30%
Non-Operating	501,000	501,000	-	0.00%
Transfer to Reserves	-	-	-	0.00%
Total	\$ 2,685,320	\$ 2,795,320	\$ 110,000	4.10%

	FY 2024-2025	FY 2024-2025	\$	%
SOLID WASTE FUND	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Charges for Services	\$ 2,605,320	\$ 2,693,324	\$ 88,004	3.38%
Miscellaneous	-	21,996	21,996	0.00%
Transfer from Reserves	80,000	80,000	-	0.00%
Total	\$ 2,685,320	\$ 2,795,320	\$ 110,000	4.10%

The operating expenditure and the corresponding charges for service revenue source are being adjusted to reflect an increase in commercial garbage activities associated with construction. The miscellaneous revenue increase is for liquidated damages charged to the solid waste vendor for not making all collections in a timely manner.

**Other Funds**

All adjustments made were to recognize year-to-date activity in the respective funds.

**Police Confiscated Fund**

	FY 2024-2025	FY 2024-2025	\$	%
POLICE CONFISCATED FUND	ORIGINAL	AMENDED	Increase	Increase
<b>REVENUE SOURCE</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Fines and Forfeitures	\$ 10,000	\$ 23,568	\$ 13,568	135.68%
Transfer from Reserves	-	1,432	1,432	N/A
Total	\$ 10,000	\$ 25,000	\$ 15,000	150.00%

	FY 2024-2025	FY 2024-2025	\$	%
POLICE CONFISCATED FUND	ORIGINAL	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Operating Expenses	\$ 10,000	\$ 25,000	\$ 15,000	150.00%
Total	\$ 10,000	\$ 25,000	\$ 15,000	150.00%

The change in the police confiscated funds is to recognize a forfeiture made during the fiscal year and increase operating expenses to use the proceeds of the forfeiture to purchase new equipment for the police department.

**Recreational Development Impact Fee Trust Fund**

RECREATIONAL DEVELOPMENT	FY 2024-2025	FY 2024-2025	\$	%
IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>REVENUE SOURCE</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 5,179	\$ 5,179	N/A
Transfer from Reserves	50,000	50,000	-	0.00%
Total	\$ 50,000	\$ 55,179	\$ 5,179	10.36%

RECREATIONAL DEVELOPMENT	FY 2024-2025	FY 2024-2025	\$	%
IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Non-Operating	\$ 50,000	\$ 50,000	\$ -	0.00%
Transfer to Reserves	-	5,179	5,179	N/A
Total	\$ 50,000	\$ 55,179	\$ 5,179	10.36%

***Fire Impact Fee Trust Fund***

	FY 2024-2025	FY 2024-2025	\$	%
FIRE IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>REVENUE SOURCE</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 2,215	\$ 2,215	N/A
Transfer from Reserves	14,582	14,582	-	0.00%
Total	\$ 14,582	\$ 16,797	\$ 2,215	15.19%

	FY 2024-2025	FY 2024-2025	\$	%
FIRE IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Non-Operating	\$ 14,582	\$ 14,582	\$ -	0.00%
Transfer to Reserves	-	2,215	2,215	N/A
Total	\$ 14,582	\$ 16,797	\$ 2,215	15.19%

***Police System Impact Fee Trust Fund***

	FY 2024-2025	FY 2024-2025	\$	%
POLICE SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>REVENUE SOURCE</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ 5,000	\$ 9,013	\$ 4,013	80.26%
Transfer from Reserves	35,000	35,000	-	0.00%
Total	\$ 40,000	\$ 44,013	\$ 4,013	100.00%

	FY 2024-2025	FY 2024-2025	\$	%
POLICE SYSTEM IMPACT FEE TRUST FUND	CURRENT	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Non-Operating	\$ 40,000	\$ 40,000	\$ -	0.00%
Transfer to Reserves	-	4,013	4,013	N/A
Total	\$ 40,000	\$ 44,013	\$ 4,013	10.03%

***Transportation Impact Fee Trust Fund***

TRANSPORTATION IMPACT FEE TRUST FUND	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 4,903	\$ 4,903	N/A
Total	\$ -	\$ 4,903	\$ 4,903	100.00%

TRANSPORTATION IMPACT FEE TRUST FUND	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 4,903	\$ 4,903	N/A
Total	\$ -	\$ 4,903	\$ 4,903	100.00%

***Water System Impact Fee Trust Fund***

WATER SYSTEM IMPACT FEE TRUST FUND	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 4,644	\$ 4,644	100.00%
Total	\$ -	\$ 4,644	\$ 4,644	100.00%

WATER SYSTEM IMPACT FEE TRUST FUND	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	AMENDED	Increase	Increase
EXPENSE ACTIVITY	BUDGET	BUDGET	(Decrease)	(Decrease)
Transfer to Reserves	\$ -	\$ 4,644	\$ 4,644	100.00%
Total	\$ -	\$ 4,644	\$ 4,644	100.00%

***Wastewater System Impact Fee Trust Fund***

WASTEWATER SYSTEM IMPACT FEE FUND	FY 2024-2025	FY 2024-2025	\$	%
	CURRENT	AMENDED	Increase	Increase
REVENUE SOURCE	BUDGET	BUDGET	(Decrease)	(Decrease)
Special Assessment / Impact Fees	\$ -	\$ 4,644	\$ 4,644	100.00%
Transfer from Reserves	230,300	230,300	-	0.00%
Total	\$ 230,300	\$ 234,944	\$ 4,644	2.02%

	FY 2024-2025	FY 2024-2025	\$	%
WASTEWATER SYSTEM IMPACT FEE FUND	CURRENT	AMENDED	Increase	Increase
<b>EXPENSE ACTIVITY</b>	BUDGET	BUDGET	(Decrease)	(Decrease)
Non-Operating	\$ 230,300	\$ 230,300	\$ -	0.00%
Transfer to Reserves	-	4,644	4,644	100.00%
Total	\$ 230,300	\$ 234,944	\$ 4,644	2.02%

**Mid-Year Personal Services Updates**

No changes are being submitted for approval as part of the mid-year budget amendment.

Attached to this memorandum for consideration is Resolution No. 2025-12 which amends our budget, as presented in Resolution No. 2025-09, to account for the mid-year budget adjustments as described. If the Resolution is approved, it will ensure that we recognize the additional revenues to be received along with the associated expenditures necessary to complete operations for the rest of our fiscal year.

**RESOLUTION NO. 2025-12**

**A RESOLUTION OF THE CITY OF SOUTH DAYTONA, FLORIDA, AMENDING RESOLUTION NO. 2025-09, SETTING FORTH APPROPRIATION FOR CURRENT EXPENSES AND CAPITAL OUTLAY FOR THE FOLLOWING FUNDS: GENERAL FUND, POLICE CONFISCATED FUND, RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND, FIRE IMPACT FEE TRUST FUND, POLICE IMPACT FEE TRUST FUND, REDEVELOPMENT TRUST FUND, TRANSPORTATION FUND, TRANSPORTATION IMPACT FEE TRUST FUND, SOLID WASTE FUND, WATER SYSTEM IMPACT FEE FUND AND WATER IMPACT FEE TRUST FUND, AS REQUIRED BY THE CITY OF SOUTH DAYTONA, FLORIDA, DURING AND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE CITY OF SOUTH DAYTONA; PROVIDING FOR SEVERANCE; PROVIDING FOR CONFLICTING RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, AS FOLLOWS:**

**Section 1.** That the following sums of money as provided in "Attachment A" be and the same are hereby appropriated sources of revenues of the City to the corporate purposes herein specified for the fiscal year beginning October 1, 2024, and ending September 30, 2025, pursuant to Section 200.065(2)(d), Florida Statutes, and hereby adopted as the budget for the City of South Daytona, Florida.

**Section 2.** If any section, subsection, sentence, clause, phrase, or portion of this Resolution, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding.

**Section 3.** That all resolutions made in conflict with this Resolution are hereby repealed.

**Section 4.** That this Resolution shall become effective immediately upon its adoption.

**PASSED** upon first and only reading at the regular meeting of the City Council held in the City of South Daytona, Florida, on the 8<sup>TH</sup> day of April 2025.

**CITY OF SOUTH DAYTONA, FLORIDA**

\_\_\_\_\_  
William C. Hall, Mayor

ATTEST: \_\_\_\_\_  
James L. Gillis Jr, City Manager

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
Wade Vose, City Attorney

**RESOLUTION NO. 2025-12**  
**Attachment A**

		<b>Current Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>GENERAL FUND REVENUES</u></b>					
<b><u>Taxes</u></b>					
Ad Valorem Tax	1311	\$ 5,376,018	\$ 5,376,018	\$ -	0.00%
Utility Service Taxes	1314	1,434,866	1,434,866	-	0.00%
Communication Services Tax	1315	444,660	444,660	-	0.00%
Local Business Taxes	1316	175,185	175,185	-	0.00%
<b>Sub-Total</b>		<b>7,430,729</b>	<b>7,430,729</b>	<b>-</b>	<b>0.00%</b>
<b><u>Permits, Fees and Special Assessments</u></b>					
Franchise Fees	1323	973,376	973,376	-	0.00%
Other Permits and Special Assessments	1329	1,210	1,210	-	0.00%
<b>Sub-Total</b>		<b>974,586</b>	<b>974,586</b>	<b>-</b>	<b>0.00%</b>
<b><u>Intergovernmental</u></b>					
Federal Grnats	1331	-	1,121,300	1,121,300	N/A
State Grants	1334	-	12,542	12,542	N/A
State Shared Revenues	1335	1,443,450	1,443,450	-	0.00%
Payment in Lieu of Taxes	1339	878,856	878,856	-	0.00%
<b>Sub-Total</b>		<b>2,322,306</b>	<b>3,456,148</b>	<b>1,133,842</b>	<b>48.82%</b>
<b><u>Charges for Services</u></b>					
General Government	1341	9,480	9,480	-	0.00%
Public Safety	1342	145,825	145,825	-	0.00%
Physical Environment	1343	27,000	27,000	-	0.00%
Culture/Recreation	1347	81,675	81,675	-	0.00%
<b>Sub-Total</b>		<b>263,980</b>	<b>263,980</b>	<b>-</b>	<b>0.00%</b>
<b><u>Fines and Forfeitures</u></b>					
Judgements and Fines	1351	22,800	22,800	-	0.00%
Violations of Local Ordinances	1354	10,350	10,350	-	0.00%
<b>Sub-Total</b>		<b>33,150</b>	<b>33,150</b>	<b>-</b>	<b>0.00%</b>
<b><u>Miscellaneous</u></b>					
Interest Earnings	1361	69,000	69,000	-	0.00%
Contributions and Donations	1366	9,500	9,500	-	0.00%
Other Miscellaneous Revenue	1369	29,488	29,488	-	0.00%
<b>Sub-Total</b>		<b>107,988</b>	<b>107,988</b>	<b>-</b>	<b>0.00%</b>
<b><u>Other Sources</u></b>					
Transfer from Police Impact Fee Fund	1381	54,582	54,582	-	0.00%
Transfer from Park Improvement Fund	1381	50,000	50,000	-	0.00%
Contributions from Enterprise Fund	1382	328,687	328,687	-	0.00%
<b>Sub-Total</b>		<b>433,269</b>	<b>433,269</b>	<b>-</b>	<b>0.00%</b>
<b><u>Non-Operating Sources</u></b>					
Transfer from Reserves	1389	1,803,720	1,803,720	-	0.00%
<b>Sub-Total</b>		<b>1,803,720</b>	<b>1,803,720</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 13,369,728</b>	<b>\$ 14,503,570</b>	<b>\$ 1,133,842</b>	<b>8.48%</b>

		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>GENERAL FUND EXPENDITURES</u></b>					
<b><u>Contingency</u></b>					
Reserve Contingency	1429	\$ 45,000	\$ 45,000	\$ -	0.00%
Operating Contingency	1429	130,000	130,000	-	0.00%
<b>Sub-Total</b>		<b>175,000</b>	<b>175,000</b>	<b>-</b>	<b>0.00%</b>
<b><u>General Government</u></b>					
Legislative	1511	152,262	152,262	-	0.00%
Executive	1512	481,769	481,769	-	0.00%
Financial and Administrative	1513	470,378	470,378	-	0.00%
Legal Counsel	1514	161,100	161,100	-	0.00%
Comprehensive Planning	1515	414,575	414,575	-	0.00%
Information Technology	1516	219,400	219,400	-	0.00%
Other General Government	1519	942,893	2,064,193	1,121,300	118.92%
<b>Sub-Total</b>		<b>2,842,377</b>	<b>3,963,677</b>	<b>1,121,300</b>	<b>39.45%</b>

**RESOLUTION NO. 2025-12**

**Attachment A**

<b><u>Public Safety</u></b>					
Law Enforcement	1521	4,439,114	4,451,656	12,542	0.28%
Fire Control	1522	2,333,461	2,333,461	-	0.00%
<b>Sub-Total</b>		6,772,575	6,785,117	12,542	0.19%
<b><u>Culture/Recreation</u></b>					
Parks and Recreation	1572	1,368,607	1,368,607	-	0.00%
Community Center	1573	115,114	115,114	-	0.00%
Special Events	1574	150,949	150,949	-	0.00%
Recreation Programs	1579	400,979	400,979	-	0.00%
<b>Sub-Total</b>		2,035,649	2,035,649	-	0.00%
<b><u>Interfund Transfers Out</u></b>					
Transfer to Transportation Fund	1581	495,407	495,407	-	0.00%
Transfer to Stormwater Fund	1581	1,048,720	1,048,720	-	0.00%
<b>Sub-Total</b>		1,544,127	1,544,127	-	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS</b>		<b>\$ 13,369,728</b>	<b>\$ 14,503,570</b>	<b>\$ 1,133,842</b>	<b>8.48%</b>
<b><u>POLICE CONFISCATED FUND REVENUES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Fines and Forfeitures</u></b>					
Other Fines and Forfeitures	15359	\$ 10,000	\$ 23,568	\$ 13,568	135.68%
<b><u>Non-Operating</u></b>					
Transfer from Reserves	15389	-	1,432	1,432	N/A
<b>TOTAL POLICE CONFISCATED FUND REVENUES</b>		<b>\$ 10,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>150.00%</b>
<b><u>POLICE CONFISCATED FUND EXPENDITURES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Public Safety</u></b>					
Law Enforcement	15521	\$ 10,000	\$ 25,000	\$ 15,000	150.00%
<b>TOTAL POLICE CONFISCATED FUND EXPENDITURES</b>		<b>\$ 10,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>150.00%</b>
<b><u>PERMITS AND INSPECTIONS FUND REVENUES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Business Tax Receipts and Permits</u></b>					
Building Permits	322	\$ 222,935	\$ 222,935	\$ -	0.00%
<b><u>Non-Operating</u></b>					
Transfer from Reserves	389	130,000	130,000	-	0.00%
<b>TOTAL PERMIT AND INSPECTIONS FUND REVENUES</b>		<b>\$ 352,935</b>	<b>\$ 352,935</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>PERMITS AND INSPECTIONS FUND EXPENDITURES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Contingency</u></b>					
Reserve Contingency	1429	\$ 8,079	\$ 8,079	\$ -	0.00%
<b><u>General Government</u></b>					
Comprehensive Planning	515	344,856	344,856	-	0.00%
<b>TOTAL PERMITS AND INSPECTION FUND EXPENDITURES</b>		<b>\$ 352,935</b>	<b>\$ 352,935</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b><u>Permits, Fees and Special Assessments</u></b>					
Special Assessment / Impact Fees	19363	\$ -	\$ 5,179	\$ 5,179	N/A
<b><u>Non-Operating Sources</u></b>					
Transfer from Reserves	1389	50,000	50,000	-	N/A
<b>TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND REVENUES</b>		<b>\$ 50,000</b>	<b>\$ 55,179</b>	<b>\$ 5,179</b>	<b>N/A</b>

**RESOLUTION NO. 2025-12**  
**Attachment A**

		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>RECREATIONAL DEVELOPMENT IMPACT FEE TRUST FUND</b>					
<b>Non-Operating</b>					
Transfer to General Fund	19581	\$ 50,000	\$ 50,000	\$ -	N/A
Transfer to Reserves	19581	-	5,179	5,179	N/A
<b>TOTAL RECREATIONAL DEVELOPMENT IMPACT FEE FUND EXPENDITURES</b>		<b>\$ 50,000</b>	<b>\$ 55,179</b>	<b>\$ 5,179</b>	<b>N/A</b>
<b>FIRE IMPACT FEE TRUST FUND</b>					
<b>Permits, Fees and Special Assessments</b>					
Special Assessment / Impact Fees	16363	\$ -	\$ 2,215	\$ 2,215	N/A
<b>Non-Operating Sources</b>					
Transfer from Reserves	16389	14,582	14,582	-	N/A
<b>TOTAL FIRE IMPACT FEE TRUST FUND REVENUES</b>		<b>\$ 14,582</b>	<b>\$ 16,797</b>	<b>\$ 2,215</b>	<b>N/A</b>
<b>FIRE IMPACT FEE TRUST FUND</b>					
<b>Non-Operating</b>					
Transfer to General Fund	16581	\$ 14,582	\$ 14,582	\$ -	N/A
Transfer to Reserves	16581	-	2,215	2,215	N/A
<b>TOTAL FIRE IMPACT FEE TRUST FUND EXPENDITURES</b>		<b>\$ 14,582</b>	<b>\$ 16,797</b>	<b>\$ 2,215</b>	<b>N/A</b>
<b>POLICE SYSTEM IMPACT FEE TRUST FUND</b>					
<b>Permits, Fees and Special Assessments</b>					
Special Assessment / Impact Fees	16363	\$ 5,000	\$ 9,013	\$ 4,013	N/A
<b>Non-Operating Sources</b>					
Transfer to General Fund	16581	35,000	35,000	-	N/A
<b>TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND REVENUES</b>		<b>\$ 40,000</b>	<b>\$ 44,013</b>	<b>\$ 4,013</b>	<b>N/A</b>
<b>POLICE SYSTEM IMPACT FEE TRUST FUND</b>					
<b>Non-Operating</b>					
Transfer to General Fund	16581	\$ 40,000	\$ 40,000	\$ -	N/A
Transfer to Reserves	16581	-	4,013	4,013	N/A
<b>TOTAL POLICE SYSTEM IMPACT FEE TRUST FUND EXPENDITURES</b>		<b>\$ 40,000</b>	<b>\$ 44,013</b>	<b>\$ 4,013</b>	<b>N/A</b>
<b>REDEVELOPMENT TRUST FUND REVENUES</b>					
<b>Taxes</b>					
Ad Valorem	12311	\$ 3,724,075	\$ 3,821,117	\$ 97,042	2.61%
<b>TOTAL REDEVELOPMENT TRUST FUND REVENUES</b>		<b>\$ 3,724,075</b>	<b>\$ 3,821,117</b>	<b>\$ 97,042</b>	<b>2.61%</b>
<b>REDEVELOPMENT TRUST FUND EXPENDITURES</b>					
<b>Contingency</b>					
Reserve Contingency		\$ 5,812	\$ 5,812	\$ -	0.00%
Operating Contingency	12429	160,000	257,042	97,042	60.65%
<b>Sub-Total</b>		<b>165,812</b>	<b>262,854</b>	<b>97,042</b>	<b>58.53%</b>
<b>General Government</b>					
Executive	12512	76,028	76,028	-	0.00%
Financial and Administrative	12513	63,053	63,053	-	0.00%
Comprehensive Planning	12515	3,062,600	3,062,600	-	0.00%
<b>Sub-Total</b>		<b>3,201,681</b>	<b>3,201,681</b>	<b>-</b>	<b>0.00%</b>

**RESOLUTION NO. 2025-12  
Attachment A**

<b><u>Physical Environment</u></b>					
Roads and Streets	156,582	156,582	-	0.00%	
<b><u>Economic Environment</u></b>					
Other Economic Environment	12559	200,000	-	0.00%	
<b>TOTAL REDEVELOPMENT TRUST FUND EXPENDITURES</b>	<b>\$ 3,724,075</b>	<b>\$ 3,821,117</b>	<b>\$ 97,042</b>	<b>2.61%</b>	
<b><u>TRANSPORTATION FUND REVENUES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b><u>Taxes</u></b>					
Local Option Fuel Taxes	14312	\$ 337,200	\$ 337,200	\$ -	0.00%
<b><u>Intergovernmental</u></b>					
State Grants	14334	1,821,939	1,892,850	70,911	3.89%
State Shared Revenues	14335	123,160	123,160	-	0.00%
<b>Sub-Total</b>		<b>1,945,099</b>	<b>2,016,010</b>	<b>70,911</b>	<b>3.65%</b>
<b><u>Other Sources</u></b>					
Transfer from General Fund	14381	495,407	495,407	-	0.00%
Contribution from Enterprise Fund	14382	501,000	501,000	-	0.00%
<b>Sub-Total</b>		<b>996,407</b>	<b>996,407</b>	<b>-</b>	<b>0.00%</b>
<b><u>Non-Operating</u></b>					
Transfer from Reserves	14389	75,000	75,000	-	0.00%
Prior Year Appropriation		75,800	75,800	-	0.00%
<b>Sub-Total</b>		<b>150,800</b>	<b>150,800</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL TRANSPORTATION FUND REVENUES</b>		<b>\$ 3,429,506</b>	<b>\$ 3,500,417</b>	<b>\$ 70,911</b>	<b>2.07%</b>
<b><u>TRANSPORTATION FUND EXPENDITURES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Contingency</u></b>					
Reserve Contingency	14249	\$ 243	\$ 243	\$ -	0.00%
<b><u>Physical Environment</u></b>					
Road and Streets	14541	3,429,263	3,500,174	70,911	2.07%
<b>TOTAL TRANSPORTATION FUND EXPENDITURES</b>		<b>\$ 3,429,506</b>	<b>\$ 3,500,417</b>	<b>\$ 70,911</b>	<b>2.07%</b>
<b><u>TRANSPORTATION IMPACT FEE TRUST FUND</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Permits, Fees and Special Assessments</u></b>					
Special Assessment / Impact Fees	19363	\$ -	\$ 4,903	\$ 4,903	N/A
<b>TOTAL TRANSPORTATION IMPACT FEE TRUST FUND REVENUES</b>		<b>\$ -</b>	<b>\$ 4,903</b>	<b>\$ 4,903</b>	<b>N/A</b>
<b><u>TRANSPORTATION IMPACT FEE TRUST FUND</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Non-Operating</u></b>					
Transfer to Reserves	19581	\$ -	\$ 4,903	\$ 4,903	N/A
<b>TOTAL TRANSPORTATION IMPACT FEE TRUST FUND EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 4,903</b>	<b>\$ 4,903</b>	<b>N/A</b>
<b><u>CAPITAL PROJECT (CELL TOWER) FUND REVENUES</u></b>					
		<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Intergovernmental</u></b>					
Grants-Other Local Units	31337	\$ 600,000	\$ 600,000	\$ -	0.00%
<b><u>Miscellaneous</u></b>					
Interest Earnings	31364	30,000	30,000	-	100.00%
<b><u>Non-Operating</u></b>					
Transfer from Reserves	31389	620,000	620,000	-	0.00%
<b>TOTAL CAPITAL PROJECT (CELL TOWER) FUND REVENUES</b>		<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>0.00%</b>

**RESOLUTION NO. 2025-12**  
**Attachment A**

		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>CAPITAL PROJECT (CELL TOWER) FUND EXPENDITURES</u></b>					
<i><u>Contingency</u></i>					
Capital Contingency	34249	\$ 30,000	\$ 30,000	\$ -	0.00%
<i><u>Physical Environment</u></i>					
Parks and Recreation	31572	1,220,000	1,220,000	-	0.00%
<b>TOTAL CAPITAL PROJECT (CELL TOWER) FUND EXPENDITURES</b>		<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>CAPITAL PROJECT (ARPA) FUND REVENUES</u></b>					
<i><u>Intergovernmental</u></i>					
State Grants	31334	\$ 1,250,000	\$ 1,250,000	\$ -	0.00%
<i><u>Miscellaneous</u></i>					
Interest Earnings	31364	40,000	40,000	-	100.00%
<i><u>Non-Operating</u></i>					
Prior Year Appropriation	32389	264,892	264,892	-	
Transfer from Reserves	32389	1,750,000	1,750,000	-	0.00%
<b>Sub-Total</b>		<b>2,014,892</b>	<b>2,014,892</b>	<b>-</b>	
<b>TOTAL CAPITAL PROJECT (ARPA) FUND REVENUES</b>		<b>\$ 3,304,892</b>	<b>\$ 3,304,892</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>CAPITAL PROJECT (ARPA) FUND EXPENDITURES</u></b>					
<i><u>Contingency</u></i>					
Capital Contingency	32429	\$ 40,000	\$ 40,000	\$ -	N/A
<i><u>Physical Environment</u></i>					
Public Works	32536	3,264,892	3,264,892	-	0.00%
<b>TOTAL CAPITAL PROJECT (ARPA) FUND EXPENDITURES</b>		<b>\$ 3,304,892</b>	<b>\$ 3,304,892</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>WATER AND SEWER FUND REVENUES</u></b>					
<i><u>Charges for Services</u></i>					
Water Utility Revenue	40343	3,612,800	3,612,800	-	0.00%
Wastewater Utility Revenue	40343	4,733,750	4,733,750	-	0.00%
<b>Sub-Total</b>		<b>8,346,550</b>	<b>8,346,550</b>	<b>-</b>	<b>0.00%</b>
<i><u>Miscellaneous</u></i>					
Interest Earned	40361	24,000	24,000	-	0.00%
<i><u>Non-Operating</u></i>					
Transfer from Sewer Impact Fee	40389	230,300	230,300	-	0.00%
Prior Year Appropriation	40389	653,201	653,201	-	0.00%
Budgetary Transfer-Depreciation/Amortization	40389	586,500	586,500	-	0.00%
<b>Sub-Total</b>		<b>1,470,001</b>	<b>1,470,001</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL WATER AND SEWER FUND REVENUES</b>		<b>\$ 9,840,551</b>	<b>\$ 9,840,551</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>WATER AND FUND EXPENSES</u></b>					
<i><u>Contingency</u></i>					
Reserve Contingency	40429	\$ 5,114	\$ 5,114	\$ -	0.00%
Operating Contingency	40429	100,000	100,000	-	0.00%
		105,114	105,114	-	0.00%
<i><u>Physical Environment</u></i>					
Legislative	40511	70,821	70,821	-	0.00%
Executive	40512	110,305	110,305	-	0.00%
Financial and Administrative	40513	278,753	278,753	-	0.00%
Community Development	40515	26,023	26,023	-	0.00%
Information Technology	40516	238,933	238,933	-	0.00%
Water and Sewer Combination Services	40536	7,659,979	7,659,979	-	0.00%
Utility Billing	40539	530,253	530,253	-	0.00%
<b>Sub-Total</b>		<b>8,915,067</b>	<b>8,915,067</b>	<b>-</b>	<b>0.00%</b>

**RESOLUTION NO. 2025-12**  
**Attachment A**

<b><u>Non-Operating</u></b>					
Transfer to General Fund	40581	250,930	250,930	-	0.00%
Transfer to Reserves	40581	555,725	555,725	-	0.00%
Amortization Expense	40581	13,715	13,715	-	0.00%
<b>Sub-Total</b>		<b>820,370</b>	<b>820,370</b>	<b>-</b>	<b>0.00%</b>

<b>TOTAL WATER AND SEWER FUND EXPENSES</b>	<b>\$</b>	<b>9,840,551</b>	<b>\$</b>	<b>9,840,551</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>
--	-----------	------------------	-----------	------------------	-----------	----------	--------------

<b><u>STORMWATER FUND REVENUES</u></b>		<b><u>Adopted Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>Increase (Decrease)</u></b>	<b><u>Increase (Decrease)</u></b>
<b><u>Charges for Services</u></b>					
Stormwater Fees	41349	1,418,340	1,418,340	-	0.00%
<b><u>Non-Operating</u></b>					
Transfer from General Fund	41382	1,048,720	1,048,720	-	0.00%
Prior Year Appropriation	41389	194,007	194,007	-	0.00%
Budgetary Transfer-Depreciation/Amortization	41389	556,400	556,400	-	0.00%
<b>Sub-Total</b>		<b>1,799,127</b>	<b>1,799,127</b>	<b>-</b>	<b>0.00%</b>

<b>TOTAL STORMWATER FUND REVENUES</b>	<b>\$</b>	<b>3,217,467</b>	<b>\$</b>	<b>3,217,467</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>
---------------------------------------	-----------	------------------	-----------	------------------	-----------	----------	--------------

<b><u>STORMWATER FUND EXPENDITURES</u></b>		<b><u>Adopted Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>\$ Increase (Decrease)</u></b>	<b><u>% Increase (Decrease)</u></b>
<b><u>Contingency</u></b>					
Reserve Contingency	41429	\$ 658	\$ 658	\$ -	0.00%
Operating Contingency	41429	7,500	7,500	-	0.00%
<b>Sub-Total</b>		<b>8,158</b>	<b>8,158</b>	<b>-</b>	<b>0.00%</b>
<b><u>Physical Environment</u></b>					
Legislative	41511	17,755	17,755	-	0.00%
Executive	41512	26,837	26,837	-	0.00%
Financial and Administrative	41513	63,053	63,053	-	0.00%
Information Technology	41516	8,000	8,000	-	0.00%
Flood Control / Stormwater Management	41538	2,974,057	2,974,057	-	0.00%
Utility Billing	41539	36,850	36,850	-	0.00%
<b>Sub-Total</b>		<b>3,126,552</b>	<b>3,126,552</b>	<b>-</b>	<b>0.00%</b>
<b><u>Interfund Transfers Out</u></b>					
Transfer to General Fund	41581	77,757	77,757	-	0.00%
<b><u>Non-Operating</u></b>					
Transfer to Reserves		5,000	5,000	-	0.00%

<b>TOTAL STORMWATER FUND EXPENDITURES</b>	<b>\$</b>	<b>3,217,467</b>	<b>\$</b>	<b>3,217,467</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>
---	-----------	------------------	-----------	------------------	-----------	----------	--------------

<b><u>WATER SYSTEM IMPACT FEE TRUST FUND</u></b>		<b><u>Adopted Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>\$ Increase (Decrease)</u></b>	<b><u>% Increase (Decrease)</u></b>
<b><u>Permits, Fees and Special Assessments</u></b>					
Special Assessment / Impact Fees	42363	\$ -	\$ 4,644	\$ 4,644	N/A
<b>TOTAL WATER SYSTEM IMPACT FEE TRUST FUND REVENUES</b>	<b>\$</b>	<b>-</b>	<b>\$ 4,644</b>	<b>\$ 4,644</b>	<b>N/A</b>

<b><u>WATER SYSTEM IMPACT FEE TRUST FUND</u></b>		<b><u>Adopted Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>\$ Increase (Decrease)</u></b>	<b><u>% Increase (Decrease)</u></b>
<b><u>Non-Operating</u></b>					
Transfer to Reserves	42581	\$ -	\$ 4,644	\$ 4,644	N/A
<b>TOTAL WATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES</b>	<b>\$</b>	<b>-</b>	<b>\$ 4,644</b>	<b>\$ 4,644</b>	<b>N/A</b>

<b><u>WASTEWATER SYSTEM IMPACT FEE TRUST FUND</u></b>		<b><u>Adopted Budget</u></b>	<b><u>Amended Budget</u></b>	<b><u>\$ Increase (Decrease)</u></b>	<b><u>% Increase (Decrease)</u></b>
<b><u>Permits, Fees and Special Assessments</u></b>					
Special Assessment / Impact Fees	42363	\$ -	\$ 4,644	\$ 4,644	N/A
<b><u>Non-Operating</u></b>					
Transfer from Reserves	42389	230,300	230,300	-	N/A
<b>TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND REVENUES</b>	<b>\$</b>	<b>230,300</b>	<b>\$ 234,944</b>	<b>\$ 4,644</b>	<b>N/A</b>

**RESOLUTION NO. 2025-12**  
**Attachment A**

		<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>WASTEWATER SYSTEM IMPACT FEE TRUST FUND</b>					
<b>Non-Operating</b>					
Transfer to Reserves	42581	\$ -	\$ 4,644	\$ 4,644	N/A
Transfer to Water Sewer Fund	42581	230,300	230,300	-	N/A
<b>TOTAL WASTEWATER SYSTEM IMPACT FEE TRUST FUND EXPENDITURES</b>		<b>\$ 230,300</b>	<b>\$ 234,944</b>	<b>\$ 4,644</b>	<b>N/A</b>
<b>SOLID WASTE FUND REVENUES</b>					
<b>Charges for Services</b>					
Charges for services - Physical Environment	47343	\$ 2,605,320	\$ 2,693,324	\$ 88,004	3.38%
<b>Miscellaneous</b>					
Other Miscellaneous Revenue	47369	-	21,996	21,996	N/A
<b>Non-Operating</b>					
Transfer from Reserves	47389	80,000	80,000	-	0.00%
<b>TOTAL SOLID WASTE FUND REVENUES</b>		<b>\$ 2,685,320</b>	<b>\$ 2,795,320</b>	<b>\$ 110,000</b>	<b>N/A</b>
<b>SOLID WASTE FUND EXPENDITURES</b>					
<b>Physical Environment</b>					
Financial and Administrative	41513	\$ 63,053	\$ 63,053	\$ -	0.00%
Sanitation	47534	2,070,434	2,180,434	110,000	5.31%
Utility Billing	47539	50,833	50,833	-	0.00%
<b>Sub-Total</b>		<b>2,184,320</b>	<b>2,294,320</b>	<b>110,000</b>	<b>5.04%</b>
<b>Interfund Transfers Out</b>					
Transfer to Transportation Fund	47581	501,000	501,000	-	0.00%
<b>TOTAL SOLID WASTE FUND EXPENDITURES</b>		<b>\$ 2,685,320</b>	<b>\$ 2,795,320</b>	<b>\$ 110,000</b>	<b>4.10%</b>
<b>INTERNAL SERVICE FUND REVENUES</b>					
<b>Charges for Services</b>					
General Government	51342	\$ 263,116	\$ 263,116	\$ -	0.00%
<b>TOTAL INTERNAL SERVICE FUND REVENUES</b>		<b>\$ 263,116</b>	<b>\$ 263,116</b>	<b>\$ -</b>	<b>0.00%</b>
<b>INTERNAL SERVICE FUND EXPENSES</b>					
<b>Contingency</b>					
Reserve Contingency	51429	\$ 21,334	\$ 21,334	\$ -	0.00%
<b>Physical Environment</b>					
Other Physical Environment-Equipment Maintenance	51539	241,782	241,782	-	0.00%
<b>TOTAL INTERNAL SERVICE FUND EXPENSES</b>		<b>\$ 263,116</b>	<b>\$ 263,116</b>	<b>\$ -</b>	<b>0.00%</b>
<b>COMMUNITY TRUST FUND REVENUES</b>					
<b>Miscellaneous</b>					
Contributions and donations	1366	\$ 20,000	\$ 20,000	\$ -	0.00%
<b>TOTAL COMMUNITY TRUST FUND REVENUES</b>		<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>COMMUNITY TRUST FUND EXPENSES</b>					
<b>General Government</b>					
Comprehensive Planning	61515	\$ 10,000	\$ 10,000	\$ -	0.00%
<b>Culture/Recreation</b>					
Parks and Recreation	61572	10,000	10,000	-	0.00%
<b>TOTAL COMMUNITY TRUST FUND EXPENSES</b>		<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.00%</b>
		<b>\$ 41,802,472</b>	<b>\$ 43,254,865</b>	<b>\$ 1,452,393</b>	<b>3.47%</b>