



Re: February Supplemental Budget Appropriation

- 1) The County Transportation Grant revenue item has been revised to reflect the new \$75 per hour reimbursement rate and to more accurately account for anticipated revenues and expenses. The original budget estimate was conservative due to timing differences between expenditures and reimbursements, which previously suggested that not all expenses might be fully reimbursed. The additional \$93,858 in projected revenue will be held in reserve and made available closer to year end, if needed, to address timing differences associated with grant reimbursements.
- 2) This entry makes preliminary budget adjustments that will be revisited at the six-month review. The appropriation of Fund Balance corrects a prior amendment by shifting the funding source to Insurance Recovery, as Fund Balance in the General Fund is typically used only at year end. Due to the newly established Tax Collector no longer permitting Nuisance Assessments to be placed on the tax bill, anticipated collections have been reduced to reflect the expected decline in collections. Additionally, Code Enforcement fine revenues are running well below budget and will be reviewed again at the six-month budget review.
- 3) This entry appropriates funds to facilitate the maintenance and restoration of multiple public art pieces along with the renovation of the Fire Department's 9-11 piece and the restoration of the fountain at the City Museum.
- 4) Roadways Improvements and Hydraulic Modeling are for POs carried over from FY 2025 that were not included in prior supplementals. Funds for emergency generator at Water Plant will be available for emergency repairs of existing generator and potential replacement of generator pending bids and approvals. Funding is primarily available from the funds budgeted for principal repayment on State Revolving Fund loans. The principal will be paid but it will be a balance sheet entry and does not affect the budget.
- 5) This entry appropriates funds approved for the Home grant in prior years into an expense account for the program year.
- 6) This entry appropriates funds approved for the AD Henderson grant in prior years into specific expense accounts to fund programming for grant close out.
- 7) This entry appropriates reserve funds for a newly acquired EMS stretcher equipment lease payment, which will be paid through the Debt Service Fund.
- 8) This entry appropriates funding for financial services related to new proposed GO bond issue and partial funding of contract services for Donald Giancoli related to new and existing bond issues.

- 9) This entry appropriates funds for purchase of land adjacent to Water Treatment Plant.
- 10) This entry provides funding for a newly-required forensic audit that was not included in original budget.
- 11) This entry provides funding from GO Bond contingency for a solar lighting project at Bradley Park.