

## Fund Balance Notes

### Capital Expenditures Fund

Receive \$40,000 County Grant in August which was used in calculations of purchase of original two vehicles.

Final outfitting costs associated with original two vehicles budgeted for are still outstanding.

Costs of outfitting additional vehicle outstanding.

Additional vehicle purchase approved during June mtg will be funded after FY25 audit completed.

DBP ATV purchased for less than originally budgeted

AED's purchased for less than originally budgeted

### Capital Improvements – Town Hall Fund

During the capitalization process for FY25 audit entries, it was determined and confirmed by the auditors that expenses for the Parking Enforcement trailer should not be capitalized so those expenses (\$836.33 per month) are now being expensed under 6012725 – Rental Expense. This expense will be added and accounted for during the December Budget Amendment.

Funds from Brown Advisory are now in the 1000207 – Town Hall Community bank account.

Funds for the draws have currently been paid out of the general operating bank account and the transfer of those funds from 1000207 – Town Hall Community bank account to the general operating bank account will be done in July and then regularly after draws from the contractor.

### Unassigned Fund

Currently under 15% Fund Balance Policy requirement, however this fluctuates throughout the year.