

2026 = 2nd QTR PROPOSED BUDGET ADJUSTMENT								
Account Description	Acct. #	Current Budget	Increase	Decrease		Amended Budget	QTR	Explanation
101 - General Fund								
Lic&Pmts: Special Events	101.452014	(8,000)		3,500	R	(4,500)	2nd	Decrease: Amend to Projected Revenue
Interfund: Building Dept	101.606631	(3,000)	1,000		R	(4,000)	2nd	Increase: Amend to Projected Revenue
Chg.For Service: Grave Open/Close	101.607020	(60,000)	10,000		R	(70,000)	2nd	Increase: Amend to Projected Revenue
Chg.For Service: Re-Inspection	101.609002	(76,000)	24,000		R	(100,000)	2nd	Increase: Amend to Projected Revenue
Chg.For Service: Grading Review	101.609004	(16,250)		3,750	R	(12,500)	2nd	Decrease: Amend to Projected Revenue
Chg.For Service: Building Labor	101.609009	(1,000)		1,000	R	-	2nd	Decrease: Amend to Projected Revenue
Sales - Birth and Death	101.620002	(40,000)		10,000	R	(30,000)	2nd	Decrease: Amend to Projected Revenue
Sales - Cemetery Foundations	101.620004	(13,500)	4,500		R	(18,000)	2nd	Increase: Amend to Projected Revenue
Sales - Cemetery Urns	101.620007	(1,500)		500	R	(1,000)	2nd	Decrease: Amend to Projected Revenue
Sales - Niches	101.620009	(10,000)		10,000	R	-	2nd	Decrease: Columbarium Sold Out
Fees: Natural Resources Programs	101.631003	(14,000)	1,000		R	(15,000)	2nd	Increase: Amend to Projected Revenue
Fees: Food Trucks	101.631007	(5,000)	3,500		R	(8,500)	2nd	Increase: Amend to Projected Revenue
Rental: Boat Rental	101.651005	(11,000)		1,500	R	(9,500)	2nd	Decrease: Amend to Projected Revenue
Rental: Courts	101.651007	(250)		250	R	-	2nd	Decrease: Amend to Projected Revenue
Fees: Park	101.631001	(500,000)		13,500	R	(486,500)	2nd	Decrease: Amend to Projected Revenue
General Fund - Revenue Total		\$ (35,730,130)	-		R	\$ (35,730,130)	2nd	Amended General Fund / Revenue Total
Mayors - Interfund: DPS Work Orders	171.802003	8,000		6,000	E	2,000	2nd	Decrease: Amend to Projected Expense
Elections - Membership & Dues	191.000000	270	30		E	300	2nd	Increase: Amend to Projected Expense
Accounting - Operating Supplies	201.740000	5,000		1,000	E	4,000	2nd	Decrease: Amend to Projected Expense
Accounting - Travel & Seminars	201.860000	5,500	500		E	6,000	2nd	Increase: Amend to Projected Expense
Accounting - Printing & Publishing	201.900000	1,800	200		E	2,000	2nd	Increase: Amend to Projected Expense
Assessing - Professional Services	209.801000	68,000		12,090	E	55,910	2nd	Decrease: Amend to Projected Expense
Cemetery - Professional Services	215.801000	192,000		25,000	E	167,000	2nd	Decrease: Amend to Projected Expense
Clerks - Interfund: DPS Work Orders	215.802003	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expense
Clerks - Interfund: Fleet Vehicle	215.802004	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expense
Clerks - Contractual Services	215.807000	-	2,000		E	2,000	2nd	Increase: Amend to Projected Expense
Clerks - Maintenance: Equipment	215.932000	1,700	800		E	2,500	2nd	Increase: Amend to Projected Expense
HR - Travel & Seminars	233.860000	10,500	4,500		E	15,000	2nd	Increase: Amend to Projected Expense
Media - Professional Services	271.801000	21,150	4,000		E	25,150	2nd	Increase: Amend to Projected Expense
Media - Rental-Equipment	271.940000	10,000	15,000		E	25,000	2nd	Increase: Amend to Projected Expense
Cemetery - Interfund: Fleet Vehicle	276.802004	30,000	10,000		E	40,000	2nd	Increase: Amend to Projected Expense
CG - Operating Equipment	315.748000	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expense
CG - Travel & Seminars	315.860000	3,000	500		E	3,500	2nd	Increase: Amend to Projected Expense
Ord - Contractual Services	372.807000	57,400		7,400	E	50,000	2nd	Decrease: Amend to Projected Expense
Ord - Printing & Publishing	372.900000	3,000	3,000		E	6,000	2nd	Increase: Amend to Projected Expense
Parks - Clothing	756.722000	8,000	4,430		E	12,430	2nd	Increase: Amend to Projected Expense
Parks - Operating Supplies -Other	756.741000	500	2,000		E	2,500	2nd	Increase: Amend to Projected Expense
Parks - Prof. Serv. Recreation Programs	756.801008	-	2,500		E	2,500	2nd	Increase: Amend to Projected Expense
Parks - Interfund: DPS Work Orders	756.802003	78,060		25,000	E	53,060	2nd	Decrease: Amend to Projected Expense
Grounds - Supplies-Landscape	759.740008	5,000	1,000		E	6,000	2nd	Increase: Amend to Projected Expense
Natural Resources - Clothing	774.722000	2,100	1,280		E	3,380	2nd	Increase: Amend to Projected Expense
Natural Resources - Oper Supp-Landscaping	774.740008	500	250		E	750	2nd	Increase: Amend to Projected Expense
Natural Resources - Prof Serv-Other	774.801008	1,250	500		E	1,750	2nd	Increase: Amend to Projected Expense
Museum - Operating Supplies	802.740000	17,500	2,500		E	20,000	2nd	Increase: Amend to Projected Expense
Museum - Operating Equipment	802.748000	13,500	13,500		E	27,000	2nd	Increase: Amend to Projected Expense
Museum - Professional Services	802.801000	19,800	5,000		E	24,800	2nd	Increase: Amend to Projected Expense
General Fund - Expenditure Total		\$ 35,730,130	-		E	\$ 35,730,130	2nd	Amended General Fund / Expenditure Total
202 - Major Road Fund								
Major Road Fund - Revenue Total		\$ (9,612,870)	-		R	\$ (9,612,870)	2nd	Amended Major Road Fund / Revenue Total
Construction: Professional Services	452.801000	7,500	2,500		E	10,000	2nd	Increase: Amend to Projected Expense
Prevention: Interfund - Forestry	462.802774	11,000	2,110		E	13,110	2nd	Increase: Amend to Projected Expense
Traffic: Operating Supplies	472.740000	47,710		7,710	E	40,000	2nd	Decrease: Amend to Projected Expense
Traffic: Rental Equipment	472.940000	-	100		E	100	2nd	Increase: Amend to Projected Expense
Winter: Travel & Seminar	482.860000	3,000	2,000		E	5,000	2nd	Increase: Amend to Projected Expense
Admin: Operating Supplies	492.740000	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expense
Major Road Fund - Expenditure Total		\$ 9,612,870	-		E	\$ 9,612,870	2nd	Amended Major Road Fund / Expenditure Total
203 - Local Street Fund								
Taxes-Current	203.403000	(5,097,830)	18,190		R	(5,116,020)	2nd	Increase: Amend to Actual Revenue
Chg For Service - Admin	203.607001	(12,690)		690	R	(12,000)	2nd	Decrease: Amend to Actual Revenue
Chg For Service - Legal Review Fees	203.607010	(2,500)		1,500	R	(1,000)	2nd	Decrease: Amend to Actual Revenue

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Chg For Service - City Inspection	203.610003	(20,000)		9,000	R	(11,000)	2nd	Decrease: Amend to Actual Revenue
Chg For Service - Eng Consultant	203.610050	(10,000)		7,000	R	(3,000)	2nd	Decrease: Amend to Actual Revenue
Local Street Fund - Revenue Total		\$ (13,801,480)	-		R	\$ (13,801,480)	2nd	Amended Local Street Fund / Revenue Total
Construction: Professional Services	454.801000	37,500		12,500	E	25,000	2nd	Decrease: Amend to Projected Expense
Prevention: Interfund-Forestry	464.802774	108,000	12,000		E	120,000	2nd	Increase: Amend to Projected Expense
Prevention: Membership & Dues	464.850000	1,000		500	E	500	2nd	Decrease: Amend to Projected Expense
Prevention: Travel & Seminars	464.860000	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expense
Traffic: Interfund-Fleet	474.802004	30,000		15,000	E	15,000	2nd	Decrease: Amend to Projected Expense
Winter: Clothing	484.722000	660	340		E	1,000	2nd	Increase: Amend to Projected Expense
Winter: Travel & Seminar	484.860000	2,000	1,500		E	3,500	2nd	Increase: Amend to Projected Expense
Admin: Operating Supplies	494.740000	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expense
Admin: Professional Services	494.801000	10,000		10,000	E	-	2nd	Decrease: Amend to Projected Expense
Health/Optical Ins.	464.716000	131,800	2,280		E	134,080	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Disability Ins.	464.719000	9,090	120		E	9,210	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Unemployment Ins.	464.720000	1,650	20		E	1,670	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Workers Comp.Ins.	464.721000	18,180	180		E	18,360	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Salaries & Wages	474.703000	378,240	6,630		E	384,870	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Pension Plan	474.710000	56,990	990		E	57,980	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Retiree Health Svg	474.711000	15,120	270		E	15,390	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Medicare Tax	474.714000	5,480	90		E	5,570	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Soc. Security Tax	474.715000	23,290	370		E	23,660	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Health/Optical Ins.	474.716000	40,290	1,140		E	41,430	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Dental Insurance	474.717000	5,870	110		E	5,980	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Life & AD&D Ins.	474.718000	780	10		E	790	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Disability Ins.	474.719000	5,210	70		E	5,280	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Unemployment Ins.	474.720000	740	10		E	750	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Workers Comp.Ins.	474.721000	7,670	90		E	7,760	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Salaries & Wages	484.703000	261,660	6,630		E	268,290	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Pension Plan	484.710000	30,260	990		E	31,250	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Retiree Health Svg	484.711000	8,070	270		E	8,340	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Medicare Tax	484.714000	3,820	100		E	3,920	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Soc. Security Tax	484.715000	16,070	370		E	16,440	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Health/Optical Ins.	484.716000	43,150	1,140		E	44,290	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Dental Insurance	484.717000	4,350	110		E	4,460	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Life & AD&D Ins.	484.718000	420	10		E	430	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Disability Ins.	484.719000	2,990	60		E	3,050	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Unemployment Ins.	484.720000	610	10		E	620	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Workers Comp.Ins.	484.721000	6,260	90		E	6,350	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Local Street Fund - Expenditure Total		\$ 13,801,480	-		E	\$ 13,801,480	2nd	Amended Local Street Fund / Expenditure Total
206 - Fire Fund								
Taxes-Current	206.403000	(13,070,110)	23,500		R	(13,093,610)	2nd	Increase: Amend to Actual Revenue
Chg.For Service - PIA	206.608005	(50,000)		15,000	R	(35,000)	2nd	Decrease: Amend to Projected Revenue
Chg.For Service - CPR	206.608012	(6,000)		6,000	R	-	2nd	Decrease: Amend to Projected Revenue
Fines - OWI	206.655004	(2,500)		2,500	R	-	2nd	Decrease: Amend to Projected Revenue
Fire Fund - Revenue Total		\$ (17,034,550)	-		R	\$ (17,034,550)	2nd	Amended Fire Dept. Fund / Revenue Total
Suppression - Interfund Fleet Vehicles	339.802004	318,270		10,150	E	308,120	2nd	Decrease: Amend to Projected Expense
Suppression - Operating Supplies	339.740000	191,280	5,000		E	196,280	2nd	Increase: SCBA Parts [Legislative File #2026-0289]
Suppression - Maintenance Equipment	339.932000	138,750	2,000		E	140,750	2nd	Increase: SCBA Repairs [Legislative File #2026-0289]
CRR - Clothing	341.722000	4,500	1,500		E	6,000	2nd	Increase: Amend to Projected Expense
CRR - Professional Services	341.801000	8,200		2,200	E	6,000	2nd	Decrease: Amend to Projected Expense
CRR - Community Promotions	341.880000	25,200	2,800		E	28,000	2nd	Increase: Amend to Projected Expense
CRR - Maintenance Vehicles	341.938000	700	800		E	1,500	2nd	Increase: Amend to Projected Expense
Training - Clothing	342.722000	750	250		E	1,000	2nd	Increase: Amend to Projected Expense
Fire Fund - Expenditure Total		\$ 17,034,550	-		E	\$ 17,034,550	2nd	Amended Fire Dept. Fund / Expenditure Total
207 - Police								
State Revenue - Liquor Licenses	207.576000	(50,000)	5,000		R	(55,000)	2nd	Increase: Amend to Projected Revenue
Sales - GIS Data/Maps-Printed	207.620001	(1,000)		1,000	R	-	2nd	Decrease: Amend to Projected Revenue
Fines-City	207.655001	(2,500)		1,500	R	(1,000)	2nd	Decrease: Amend to Projected Revenue
Taxes-Industrial Fac.Tax	207.435000	(4,990)		1,340	R	(3,650)	2nd	Decrease: Amend to Actual Revenue
Chg for Service-Mini Contracts	207.608005	(138,260)		1,160	R	(137,100)	2nd	Decrease: Amend to Projected Revenue
Police Fund - Revenue Total		\$ (15,484,730)	-		R	\$ (15,484,730)	2nd	Amended Police Fund / Revenue Total

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Police Fund - Expenditure Total		\$ 15,484,730	-		E	\$ 15,484,730	2nd	Amended Police Fund / Expenditure Total
214 - Pathway Maintenance								
Chg for Service - City Site Plan	214.610006	(5,000)	1,500		R	(6,500)	2nd	Increase: Amend to Projected Revenue
P.P.Tax-Exempt Reimb.	214.406000	(11,890)		1,500	R	(10,390)	2nd	Decrease: Amend to Actual Revenue
PW Maintenance Fund - Revenue Total		\$ (1,083,610)	-		R	\$ (1,083,610)	2nd	Amended PW Maintenance Fund / Revenue Total
Material	214.781000	22,500		7,500	E	15,000	2nd	Decrease: Amend to Projected Expense
Interfund-Bldg	214.802371	15,000	2,000		E	17,000	2nd	Increase: Amend to Projected Expense
Pension Plan	214.710000	14,750	2,950		E	17,700	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Retiree Health Svg	214.711000	3,940	790		E	4,730	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Medicare Tax	214.714000	1,580	290		E	1,870	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Soc. Security Tax	214.715000	6,590	1,110		E	7,700	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Dental Insurance	214.717000	1,910	320		E	2,230	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
Life & AD&D Ins.	214.718000	210	40		E	250	2nd	Increase: DPS Deputy Director - Operations / Legislative File #: 2026-0053
PW Maintenance Fund - Expenditure Total		\$ 1,083,610	-		E	\$ 1,083,610	2nd	Amended PW Maintenance Fund / Expenditure Total
510 - Sewer Division								
Lic & Pmt - Plumbing	510.452005	(250)	250		R	(500)	2nd	Increase: Amend to Projected Revenue
Lic & Pmt - Sewer & Inspect	510.452006	(7,500)		500	R	(7,000)	2nd	Decrease: Amend to Projected Revenue
Chg for Service: Admin Fees	510.607001	(30,000)	2,900		R	(32,900)	2nd	Increase: Amend to Projected Revenue
Chg for Service: Legal Fees	510.607010	(300)		150	R	(150)	2nd	Decrease: Amend to Projected Revenue
Chg for Service: City Inspections	510.610003	(10,000)	2,000		R	(12,000)	2nd	Increase: Amend to Projected Revenue
Chg for Service: Eng Consultant	510.610005	(3,500)		2,500	R	(1,000)	2nd	Decrease: Amend to Projected Revenue
Misc Revenue	510.695000	(2,000)		2,000	R	-	2nd	Decrease: Amend to Projected Revenue
Sewer Department - Revenue Total		\$ (18,179,940)	-		R	\$ (18,179,940)	2nd	Amended Sewer Department / Revenue Total
Sewer Department - Expense Total		\$ 18,179,940	-		E	\$ 18,179,940	2nd	Amended Sewer Department / Expense Total
530 - Water Division								
Lic & Pmt - Plumbing	530.452005	(450)	350		R	(800)	2nd	Increase: Amend to Projected Revenue
Lic & Pmt - Water Inspections	530.452006	(5,000)	1,500		R	(6,500)	2nd	Increase: Amend to Projected Revenue
Chg for Services - Water Taps	530.610001	(60,000)	10,000		R	(70,000)	2nd	Increase: Amend to Projected Revenue
Chg for Services - Labor	530.610004	(25,000)	2,650		R	(27,650)	2nd	Increase: Amend to Projected Revenue
Chg for Services - Eng Consultant	530.610005	(5,000)		4,500	R	(500)	2nd	Decrease: Amend to Projected Revenue
Capital & Lateral Charge	530.611001	(50,000)	10,000		R	(60,000)	2nd	Increase: Amend to Projected Revenue
Capital & Lateral Charge - Commercial	530.661003	(50,000)		20,000	R	(30,000)	2nd	Decrease: Amend to Projected Revenue
Water Department - Revenue Total		\$ (25,351,290)	-		R	\$ (25,351,290)	2nd	Amended Water Department / Revenue Total
Water Department - Expense Total		\$ 25,351,290	-		E	\$ 25,351,290	2nd	Amended Water Department / Expense Total
631 - Facilities Fund								
Facilities Fund - Revenue Total		\$ (34,586,760)	-		R	\$ (34,586,760)	2nd	Amended Facilities Fund / Revenue Total
Material	631.781000	16,500	8,500		E	25,000	2nd	Increase: Amend to Projected Expense
Professional Services	631.801000	171,400		12,500	E	158,900	2nd	Decrease: Amend to Projected Expense
Interfund Charges: Fleet Vehicle	631.802004	50,000	10,000		E	60,000	2nd	Increase: Amend to Projected Expense
Interfund Charges: Building Dept	631.802371	3,000	1,000		E	4,000	2nd	Increase: Amend to Projected Expense
Membership & Dues	631.850000	3,000		1,500	E	1,500	2nd	Decrease: Amend to Projected Expense
Travel & Seminars	631.860000	14,500		4,500	E	10,000	2nd	Decrease: Amend to Projected Expense
Printing & Publishing	631.900000	2,000		1,000	E	1,000	2nd	Decrease: Amend to Projected Expense
Facilities Fund - Expense Total		\$ 34,586,760	-		E	\$ 34,586,760	2nd	Amended Facilities Fund / Expense Total