Attachment A

GL Number	Description	Current Budget	Proposed Q2 Amendment Increase/ (Decrease)	Updated Amended Budget - 12.31.2026	Explanation
General Fund					
Revenue:					
101-000-665.000	INTEREST/DIVIDENDS	8,200	30,000	38,200	To bring inline with expected YE activity
101-000-676.000	ELECTION REIMBURSEMENTS	5,000	25,000	30,000	To bring inline with expected YE activity
101-000-693.000	SALE OF ASSETS	678,000	(678,000)	-	cell tower easement - adjust revenue recognition
	Decrease to General Fund Revenue		(623,000)		
Expenditures:					
101-191-725.000	TAXABLE BENEFITS	10,510	10,000	20,510	To bring inline with expected YE activity
101-215-725.000	TAXABLE BENEFITS	23,071	10,000	33,071	To bring inline with expected YE activity
101-253-725.000	TAXABLE BENEFITS	10,995	10,000	20,995	To bring inline with expected YE activity
101-257-703.000	SALARIES	221,536	(60,000)	161,536	Reclassify personnel costs to WCA contract
101-257-805.000	CONTRACT SERVICES	2,000	60,000	62,000	Reclassify personnel costs to WCA contract
101-261-955.004	THE MIGHTY OAKS PROJECT	-	44,000	44,000	To bring inline with expected YE activity
101-528-919.001	GARBAGE & YARD WASTE TAGS	1,000	1,000	2,000	To bring inline with expected YE activity
101-701-703.001	COMMISSION STIPENDS	3,000	1,000	4,000	To bring inline with expected YE activity
101-701-806.000	PROFESSIONAL SERVICES - OTHER	75,600	25,000	100,600	To bring inline with expected YE activity
101-965-995.508	TRANSFER TO PARK FUND	343,947	(50,000)	293,947	Reduce transfer to Parks & Recreation Fund from General Fund
	Increase to General Fund Expenditures		51,000		
	Fund Balance - Beginning	$ 1,409,319		$ 1,409,319	
	Change in Fund Balance	624,925	(674,000)	(49,075)	
	Fund Balance - Ending	$ 2,034,244		$ 1,360,244	

GL Number	Description	Current Budget	Proposed Q2 Amendment Increase/ (Decrease)	Updated Amended Budget - 12.31.2026	Explanation
Fire Fund					
Revenue:					
206-000-664.000	INTEREST/DIVIDENDS	80,000	20,000	100,000	To bring inline with expected YE activity
206-000-687.000	INSURANCE REIMBURSEMENTS INCOME	4,000	30,000	34,000	To bring inline with expected YE activity
206-000-688.000	MISCELLANEOUS INCOME	500	5,000	5,500	To bring inline with expected YE activity
206-000-692.000	PROCEEDS FROM ISSUANCE OF DEBT	-	1,200,000	1,200,000	Installment purchase of new fire truck
	Increase to Fire Revenue		1,255,000		
Expenditures:					
206-336-703.002	OVERTIME	250,000	60,000	310,000	To bring inline with expected YE activity
206-336-709.000	FICA	126,024	20,000	146,024	To bring inline with expected YE activity
206-336-715.000	PENSION	317,383	30,000	347,383	To bring inline with expected YE activity
206-336-725.000	TAXABLE BENEFITS	301,272	50,000	351,272	To bring inline with expected YE activity
206-338-934.000	REPAIR & MAINTENANCE	50,000	5,000	55,000	To bring inline with expected YE activity
206-336-985.000	EQUIPMENT OVER $5,000	70,000	1,200,000	1,270,000	Installment purchase of new fire truck
	Increase to Fire Expenditures		1,365,000		
	Fund Balance - Beginning	$ 1,824,120		$ 1,824,120	
	Change in Fund Balance	(215,031)	(1,345,000)	(1,560,031)	
	Fund Balance - Ending	$ 1,609,089		$ 264,089	
Street Lights Fund					
Expenditures:					
219-448-920.000	UTILITIES	89,697	15,000	104,697	To bring inline with expected YE activity
	Fund Balance - Beginning	$ 122,823		$ 122,823	
	Change in Fund Balance	-	(15,000)	(15,000)	
	Fund Balance - Ending	$ 122,823		$ 107,823	
Building Fund					
Revenue:					
249-000-664.000	INTEREST/DIVIDENDS	10,000	25,000	35,000	To bring inline with expected YE activity
Expenditures:					
249-371-725.000	TAXABLE BENEFITS	27,993	10,000	37,993	To bring inline with expected YE activity
	Fund Balance - Beginning	$ 1,034,670		$ 1,034,670	
	Change in Fund Balance	1,289,983	15,000	1,304,983	
	Fund Balance - Ending	$ 2,324,653		$ 2,339,653	

GL Number	Description	Current Budget	Proposed Q2 Amendment Increase/ (Decrease)	Updated Amended Budget - 12.31.2026	Explanation
Law Enforcement Fund					
Revenue:					
266-000-664.000	INTEREST/DIVIDENDS	90,000	130,000	220,000	To bring inline with expected YE activity
	Fund Balance - Beginning	$ 4,604,073		$ 4,604,073	
	Change in Fund Balance	538,036	130,000	668,036	
	Fund Balance - Ending	$ 5,142,109		$ 5,272,109	
Parks & Recreation Fund					
Revenue:					
508-000-664.000	INTEREST/DIVIDENDS	10,000	10,000	20,000	To bring inline with expected YE activity
508-000-691.101	GENERAL FUND CONTRIBUTION	343,947	(50,000)	293,947	Reduce transfer to Parks & Recreation Fund from General Fund
	Decrease to Parks & Recreation revenue		(40,000)		
	Fund Balance - Beginning	$ 510,268		$ 510,268	
	Change in Fund Balance	(73,051)	(40,000)	(113,051)	
	Fund Balance - Ending	$ 437,217		$ 397,217	