

2026 Budget Amendments to Tentative Detail\_Final JS

| 2026 Tentative Budget Amendments |                                                   |              |              |              |              |  |
|----------------------------------|---------------------------------------------------|--------------|--------------|--------------|--------------|--|
| Account #                        | Account Description                               | App Increase | App Decrease | Rev Increase | Rev Decrease |  |
| A-1620-24-21-2102                | Fixed Buildings and Building Imprvmnts            | 306,750      |              |              |              |  |
| A-1620-21-21-2102                | Fixed Buildings and Building Imprvmnts            | 153,750      |              |              |              |  |
| A-7610-88-40-4001                | Contract Agencies                                 | 31,428       |              |              |              |  |
| A-3150-R2801-R343                | Interfund Revenue Meal Charges                    |              |              | 31,428       |              |  |
| A-1341-46-4608                   | Misc Serv/Exp Empl Tuition Reimbursement          | 308          |              |              |              |  |
| A-5680-47-4729                   | Dept Special Projects                             | 40,000       |              |              |              |  |
| A-3010-21-2101                   | Fixed Land/Land Improvements                      | 150,465      |              |              |              |  |
| A-1420-10-1011                   | Personal Serv Regular Pay                         | 4,650        |              |              |              |  |
| A-1420-80-8001                   | Empl Benfts FICA and Medicare                     | 356          |              |              |              |  |
| A-1420-10-1011                   | Personal Serv Regular Pay                         | 125,000      |              |              |              |  |
| A-1420-80-8001                   | Empl Benfts FICA and Medicare                     | 9,563        |              |              |              |  |
| A-1420-80-8002                   | Empl Benfts Hlth Insur Active                     | 28,000       |              |              |              |  |
| A-1428-80-8007                   | Empl Benfts Disability                            | 90           |              |              |              |  |
| A-6010-57-R4615-R167             | Flexbl Fund FR Family Serv(FFFS) Departmental Aid |              |              | 100,845      |              |  |
| A-3110-30-10-1011                | Personal Serv Regular Pay                         | 15,000       |              |              |              |  |
| A-3110-30-80-8001                | Empl Benfts FICA and Medicare                     | 1,148        |              |              |              |  |
| A-1325-14-10-1011                | Personal Serv Regular Pay                         | 12,000       |              |              |              |  |
| A-1325-14-10-1015                | Personal Serv Other Pay                           |              | 3,600        |              |              |  |
| A-1325-14-80-8001                | Empl Benfts FICA and Medicare                     | 918          |              |              |              |  |
| A-1325-15-10-1011                | Personal Serv Regular Pay                         | 4,000        |              |              |              |  |
| A-1325-15-10-1015                | Personal Serv Other Pay                           |              | 1,200        |              |              |  |
| A-1325-15-80-8001                | Empl Benfts FICA and Medicare                     | 306          |              |              |              |  |
| A-1330-204-10-1011               | Personal Serv Regular Pay                         | 12,000       |              |              |              |  |
| A-1330-204-10-1015               | Personal Serv Other Pay                           |              | 3,600        |              |              |  |
| A-1330-204-80-8001               | Empl Benfts FICA and Medicare                     | 918          |              |              |              |  |
| A-1330-205-10-1011               | Personal Serv Regular Pay                         | 4,000        |              |              |              |  |
| A-1330-205-10-1015               | Personal Serv Other Pay                           |              | 1,200        |              |              |  |
| A-1330-205-80-8001               | Empl Benfts FICA and Medicare                     | 306          |              |              |              |  |
| A-1355-10-1011                   | Personal Serv Regular Pay                         | 8,000        |              |              |              |  |
| A-1355-10-1015                   | Personal Serv Other Pay                           |              | 2,400        |              |              |  |
| A-1355-80-8001                   | Empl Benfts FICA and Medicare                     | 612          |              |              |              |  |
| A-4310-10-1011                   | Personal Serv Regular Pay                         |              | 42,383       |              |              |  |
| A-4310-80-8001                   | Empl Benfts FICA and Medicare                     |              | 3,242        |              |              |  |
| A-4310-10-1011                   | Personal Serv Regular Pay                         |              | 42,383       |              |              |  |
| A-4310-80-8001                   | Empl Benfts FICA and Medicare                     |              | 3,242        |              |              |  |

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|                                  |                                          |              |              |  |              |              |
|                                  |                                          |              |              |  |              |              |
| Account #                        | Account Description                      | App Increase | App Decrease |  | Rev Increase | Rev Decrease |
| A-4320-42-10-1011                | Personal Serv Regular Pay                | 54,645       |              |  |              |              |
| A-4320-42-80-8001                | Empl Benfts FICA and Medicare            | 4,180        |              |  |              |              |
| A-1165-10-1011                   | Personal Serv Regular Pay                | 135,000      |              |  |              |              |
| A-1165-80-8001                   | Empl Benfts FICA and Medicare            | 10,328       |              |  |              |              |
| A-1165-80-8002                   | Empl Benfts Hlth Insur Active            | 28,000       |              |  |              |              |
| A-1165-80-8007                   | Empl Benfts Disability                   | 90           |              |  |              |              |
| A-6010-51-10-1011                | Personal Serv Regular Pay                |              | 57,698       |  |              |              |
| A-6010-51-80-8001                | Empl Benfts FICA and Medicare            |              | 4,414        |  |              |              |
| A-6010-51-80-8002                | Empl Benfts Hlth Insur Active            |              | 42,399       |  |              |              |
| A-6010-52-10-1011                | Personal Serv Regular Pay                | 54,645       |              |  |              |              |
| A-6010-52-80-8001                | Empl Benfts FICA and Medicare            | 4,180        |              |  |              |              |
| A-6010-52-80-8002                | Empl Benfts Hlth Insur Active            | 28,000       |              |  |              |              |
| A-1430-10-1011                   | Personal Serv Regular Pay                | 3,081        |              |  |              |              |
| A-1430-80-8001                   | Empl Benfts FICA and Medicare            | 236          |              |  |              |              |
| A-1450-10-1011                   | Personal Serv Regular Pay                | 6,000        |              |  |              |              |
| A-1450-80-8001                   | Empl Benfts FICA and Medicare            | 459          |              |  |              |              |
| A-1450-80-8007                   | Empl Benfts Disability                   | 90           |              |  |              |              |
| A-1340-40-4013                   | Contract Contract Other                  | 90,000       |              |  |              |              |
| A-1165-10-1011                   | Personal Serv Regular Pay                | 10,300       |              |  |              |              |
| A-1165-80-8001                   | Empl Benfts FICA and Medicare            | 788          |              |  |              |              |
| A-XXXX-80-8002                   | Empl Benfts Hlth Insur Active            |              | 111,000      |  |              |              |
| A-XXXX-80-8003                   | Empl Benfts Hlth Insur Retirees          |              | 127,376      |  |              |              |
| A-1989-99-47-4736                | Dept Contingent                          |              | 629,530      |  |              |              |
| A-9999-R1189-R249                | Non Proprty Tax Mortgage Tax             |              |              |  | 250,000      |              |
| A-3010-212-R1589-R247            | EMS Billing Revenue                      |              |              |  | 200,000      |              |
| A-8989-99-40-4035                | Contract Cooperative Extension           |              | 50,000       |  |              |              |
| A-1680-43-4302                   | Computer Hardware Purchases/Leases       |              | 66,000       |  |              |              |
| A-1680-43-4302                   | Computer Hardware Purchases/Leases       |              | 29,700       |  |              |              |
| A-1680-43-4302                   | Computer Hardware Purchases/Leases       |              | 150,000      |  |              |              |
| A-1930-46-4613                   | Misc Serv/Exp Empl Tuition Reimbursement |              | 20,000       |  |              |              |
| A-8745-47-4786                   | Dept Stream Maintenance & Flood Prev     |              | 20,000       |  |              |              |
| A-3620-R2501-R187                | Businss/Occptnl License Electrician      |              |              |  | 20,000       |              |
| A5610-R2655-R428                 | Sales Fuel Sales                         |              |              |  | 50,000       |              |
| A-9999-R1116-R239                | Tax On Adult Use Cannabis Main           |              |              |  | 20,000       |              |
| A-9999-R1090-R239                | Int/Penalty Real Prop Tax Main           |              |              |  | 50,000       |              |

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|                                  |                                                                             |                    |                    |                    |              |  |
|                                  |                                                                             |                    |                    |                    |              |  |
| Account #                        | Account Description                                                         | App Increase       | App Decrease       | Rev Increase       | Rev Decrease |  |
| A-9999-R2401-R223                | Interest Earned Interest                                                    |                    |                    | 115,000            |              |  |
| A-9999-R1110-R239                | Sales and Use Tax Main                                                      |                    |                    | 1,000,000          |              |  |
| A-1230-40-4008                   | Contract Legal Services                                                     | 20,000             |                    |                    |              |  |
| A-1230-40-4013                   | Contract Contract Other                                                     | 60,000             |                    |                    |              |  |
| A-1989-99-47-4736                | Dept Contingent                                                             |                    | 80,000             |                    |              |  |
| A-1185-47-4715                   | Dept Autopsies                                                              | 90,000             |                    |                    |              |  |
| A-2495-46-4605                   | Misc Serv/Exp SCCC Contribution                                             | 14,000             |                    |                    |              |  |
| A-4010-33-10-1011                | Personal Serv Regular Pay                                                   |                    | 65,584             |                    |              |  |
| A-4010-33-10-1013                | Personal Serv Longevity                                                     |                    | 1,800              |                    |              |  |
| A-4010-33-80-8001                | Empl Benfts FICA and Medicare                                               |                    | 5,155              |                    |              |  |
| A-4010-33-80-8002                | Empl Benfts Hlth Insur Active                                               |                    | 40,191             |                    |              |  |
| A-4010-33-80-8005                | Empl Benfts Retirement                                                      |                    | 10,108             |                    |              |  |
| A-4010-33-80-8006                | Empl Benfts Workers Compensation                                            |                    | 1,685              |                    |              |  |
| A-4010-33-80-8007                | Empl Benfts Disability                                                      |                    | 90                 |                    |              |  |
| A-4010-207-10-1011               | Personal Serv Regular Pay                                                   | 67,368             |                    |                    |              |  |
| A-4010-207-80-8001               | Empl Benfts FICA and Medicare                                               | 5,154              |                    |                    |              |  |
| A-4010-207-80-8002               | Empl Benfts Hlth Insur Active                                               | 28,000             |                    |                    |              |  |
| A-4010-207-80-8007               | Empl Benfts Disability                                                      | 90                 |                    |                    |              |  |
|                                  |                                                                             |                    |                    |                    |              |  |
|                                  | <b>A Fund</b>                                                               | <b>1,624,202</b>   | <b>\$1,615,980</b> | <b>\$1,837,273</b> | <b>\$0</b>   |  |
|                                  |                                                                             |                    |                    |                    |              |  |
|                                  | <b>Net Appropriation Increase</b>                                           | <b>(1,829,051)</b> |                    |                    |              |  |
|                                  | <b>Increase to Appropriated Fund Balance - Construction Building Repair</b> | <b>610,965</b>     |                    |                    |              |  |
|                                  | <b>Net Change to Operating Budget</b>                                       | <b>(2,440,016)</b> |                    |                    |              |  |
|                                  |                                                                             |                    |                    |                    |              |  |
|                                  |                                                                             |                    |                    |                    |              |  |
|                                  | <b>EI Fund</b>                                                              |                    |                    |                    |              |  |
| EI-6020-65-45-4503               | Recreation                                                                  | \$2,800            |                    |                    |              |  |
| EI-6020-81-R2770-R338            | Misc Revenue - Other                                                        |                    |                    | \$2,800            |              |  |
|                                  |                                                                             |                    |                    |                    |              |  |
|                                  |                                                                             | <b>\$2,800</b>     | <b>\$0</b>         | <b>\$2,800</b>     | <b>\$0</b>   |  |
|                                  | <b>EI Fund</b>                                                              | <b>\$0</b>         |                    |                    |              |  |