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The City of Seward, Alaska

## CITY COUNCIL SPECIAL MEETING AGENDA

City Council Chambers, 410 Adams Street



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Mayor Sue McClure

Vice Mayor John Osenga

Council Member Robert Barnwell

Council Member Julie Crites

Council Member Casie Warner

Council Member Lori Draper

Council Member Mike Calhoun

City Manager Kat Sorensen

Deputy City Manager Jason Bickling

City Clerk Kris Peck

City Attorney Sam Severin

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**Monday, March 2, 2026 at 6:00 p.m.**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. CITIZEN COMMENTS
5. APPROVAL OF AGENDA & CONSENT AGENDA
6. UNFINISHED BUSINESS
  - A. Resolutions
    - 1) **Resolution 2026-022:** Amending the FY 2025-2026 Budget to Reflect Mid-Cycle Budget Adjustments and Appropriating Funds [Substitute version]  
  
[This resolution was amended and then postponed on February 23, 2026 for the purpose of holding this Special Meeting]
7. CITIZEN COMMENTS
8. COUNCIL AND ADMINISTRATION COMMENTS AND RESPONSES TO CITIZEN COMMENTS
9. ADJOURNMENT

[Resolution 2026-022 substitute version is attached to this agenda](#)



**\*\*SUBSTITUTE RESOLUTION\*\***  
**City Council Agenda Statement**

**Meeting Date:** February 23, 2026

**To:** City Council

**Through:** Kat Sorensen, City Manager

**From:** Sully Jusino, Finance Director

**Subject:** Resolution 2026-022: Amending the FY 2025-2026 Budget to Reflect Mid-Cycle Budget Adjustments and Appropriating Funds

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**Background and justification:**

The 2025 and 2026 Biannual Budget, which covers the period January 1, 2025 through December 31, 2026, was passed on December 16, 2024. Periodically, adjustments are made to the budget as new revenue data and/or changing priorities and projects become available.

The specific budget adjustments requested are listed on the attached schedules, with major changes described below.

The proposed mid-cycle budget amendments reflect updated revenue projections, operational adjustments, and organizational changes within the General Fund and Enterprise Funds.

These amendments reflect updated information in the General Fund, such as sales tax revenues trending higher than originally projected forming the basis for a revised FY2026 projection of \$8,328,618. Continued strength in tourism supports updated bed tax projections of \$901,880 for FY2026. Investment earnings have also exceeded original budget estimates due to sustained interest rates and strong cash balances.

Departmental adjustments are proposed within the Police and Library Departments to align compensation and operations following leadership transitions. Within Parks and Recreation, personnel costs are being reallocated directly to operational divisions to improve cost transparency and reporting. Funding is also proposed for the vacant and previously unfunded Teen Youth Center (TYC) position to support growing program participation and avoid a PERS termination study.

A decrease in General Fund administrative revenue reflects the transfer of \$304,062 in expenses to the Electric Department for FY2026. Enterprise Fund amendments in FY25 incorporate funding for the Major Repair and Replacement Fund to support long-term capital infrastructure needs in the Harbor, Water, and Wastewater Funds.

The intent of this resolution is to amend the FY25/26 budges as described in the narrative above, plus appropriate funds as listed in the attachments.

**Comprehensive and Strategic Plan Consistency Information**

This legislation is consistent with (citation listed):

Comprehensive Plan: \_\_\_\_\_

Strategic Plan: \_\_\_\_\_

Other: \_\_\_\_\_

**Certification of Funds**

Total amount of funds listed in this legislation: \$ Please see the attachments

This legislation (✓):

Creates revenue in the amount of: \$ \_\_\_\_\_

Creates expenditure in the amount of: \$ \_\_\_\_\_

Creates a savings in the amount of: \$ \_\_\_\_\_

Has no fiscal impact

Funds are (✓):

Budgeted Line item(s): \_\_\_\_\_

Not budgeted \_\_\_\_\_

Not applicable

**Fund Balance Information**

Affected Fund (✓):

<input checked="" type="checkbox"/> General	<input checked="" type="checkbox"/> SMIC	<input checked="" type="checkbox"/> Electric	<input checked="" type="checkbox"/> Wastewater
<input checked="" type="checkbox"/> Boat Harbor	<input checked="" type="checkbox"/> Parking	<input checked="" type="checkbox"/> Water	<input type="checkbox"/> Healthcare
<input type="checkbox"/> Motor Pool	<input type="checkbox"/> Other _____		

*Note: amounts are unaudited*

Available Fund Balance \$ \_\_\_\_\_

Finance Director Signature: Sully Jusino

**Attorney Review**

Yes Attorney Signature: \_\_\_\_\_

Not applicable Comments: \_\_\_\_\_

**Administration Recommendation**

Adopt Resolution

Other: \_\_\_\_\_

**\*\*SUBSTITUTE RESOLUTION\*\***

**CITY OF SEWARD, ALASKA  
RESOLUTION 2026-022**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA,  
AMENDING THE FY 2025-2026 BUDGET TO REFLECT MID-CYCLE BUDGET  
ADJUSTMENTS AND APPROPRIATING FUNDS**

**WHEREAS**, the FY 2025-2026 Operating Budget was passed on December 16, 2024, reflecting the budget period from January 1, 2025 through December 31, 2026; and

**WHEREAS**, budget adjustments are made at various points during the year, and these additional mid-cycle budget amendments reflect updated information in the General Fund, such as an increase in revenue collections and updated economic analysis indicate that sales tax revenues are trending higher than originally projected; and

**WHEREAS**, FY2025 revenues form the basis for a revised FY2026 projection of \$8,328,618. Continued strength in tourism and seasonal economic activity supports revised tax revenue projections of \$901,880 for FY26; and

**WHEREAS**, the City's investment portfolio has generated earnings above original budget estimates due to sustained interest rates and stronger-than-anticipated cash balances, requiring formal recognition through a mid-cycle budget amendment; and

**WHEREAS**, leadership transitions within the Police Department and Library Department, including the appointment of new department heads, necessitate adjustments to salary and benefit allocations and related operational line items to align with current staffing structures and organizational vision; and

**WHEREAS**, the City has evaluated internal cost allocation practices within the Parks and Recreation Department and determined that reallocating personnel costs directly to operational divisions will improve financial transparency, cost tracking, and program-level accountability; and

**WHEREAS**, the City has reinstated the Teen Youth Center (TYC) and seen a growth in the popularity and attendance and determine that it is in the best interest to fund the vacant TYC position to enhance overall operations and avoid a costly PERS termination study; and

**WHEREAS**, a decrease in the Admin expense revenue for the General Fund is due to the transition of expenses to the Electric Department in the amount of \$304,062 for FY26; and

**WHEREAS**, these additional mid-cycle budget amendments reflect updated information in the Enterprise Fund, such as adjustments made to incorporate funding for the Major Repair and Replacement Fund, which is intended to replace capital assets on outgoing infrastructure projects for the Harbor, Water, and Wastewater Funds.

**CITY OF SEWARD, ALASKA  
RESOLUTION 2026-022**

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**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA:**

**Section 1.** Enterprise Fund 2025 reflects allocated revenue and expenses according to the adjustments included on the attached Schedule B, as follows:

- 1) The Harbor Enterprise Fund revenue are increased by \$267,145; the expenditures increased by \$267,145.
- 2) The SMIC Enterprise Fund revenue are increased by \$126,914; the expenditures increased by \$126,914.
- 3) The Parking Enterprise Fund revenue are increased by \$258,209
- 4) The Electric Enterprise Fund expenses are decreased by \$304,062; revenue increased by \$224,269
- 5) The Water Enterprise Fund expenses are increased by \$100,000; the revenue increased by \$100,000, and the Wastewater Enterprise Fund expenses are increased by \$100,000; and the revenue increased by \$147,899.

**Section 2.** The General Fund 2026 Budget is hereby amended, and funds are hereby appropriated according to the adjustments included on the attached Schedule A, as follows: 1) Revenues are adjusted for a net increase of \$1,033,683; 2) Various expenditures are adjusted for a net decrease of (\$1,033,683).

**Section 3.** This resolution shall take effect immediately upon its adoption.

**APPROVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ON THE 23<sup>rd</sup> DAY OF FEBRUARY 2026.**

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**Sue McClure, Mayor**

ATTEST:

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**CITY OF SEWARD, ALASKA  
RESOLUTION 2026-~~XXX~~**

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Kris Peck  
City Clerk

CITY OF SEWARD  
BOAT HARBOR ENTERPRISE FUND  
Budgeted Statement of Cash Flow  
For Fiscal Year 2025 and 2026

	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
<b>Beginning Cash Balance at I/I/25*:</b>	<b>\$ 5,721,429</b>	<b>\$ 4,656,293</b>
Cash is provided by (used for):		
Operations	\$ (1,489,296)	\$ (2,028,896)
Add expense items not affecting cash		
Depreciation and Motorpool Rent	\$ 1,818,930	\$ 1,818,570
<b>Net cash provided by operations</b>	<b>\$ 329,634</b>	<b>\$ (210,326)</b>
<b>Other sources (uses) of cash</b>		
Investments	\$ 15,000	\$ 15,000
Debt service:		
Interest	\$ (29,600)	\$ (4,800)
Principal	\$ (400,000)	\$ (320,000)
Infrastructure	\$ (151,820)	\$ -
Transfers-out	\$ (847,788)	\$ (663,953)
Other	\$ 19,438	\$ 10,000
<b>Net increase (decrease) in cash</b>	<b><u>\$ (1,065,136)</u></b>	<b><u>\$ (1,174,079)</u></b>
<b>Estimated ending cash balance:</b>	<b><u>\$ 4,656,293</u></b>	<b><u>\$ 3,482,214</u></b>

\* Ties to December 31, 2024 cash and investment balance per ACFR

CITY OF SEWARD  
SMIC ENTERPRISE FUND  
Budgeted Statement of Cash Flow  
For Fiscal Year 2025 and 2026

	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
Beginning Cash Balance at 1/1/25*:	\$ 637,112	\$ 468,571
Cash is provided by (used for):		
Operations	\$ (1,508,529)	\$ (1,677,886)
Add expense items not affecting cash		
Depreciation and Motorpool Rent	\$ 1,535,000	\$ 1,535,000
<b>Net cash provided by operations</b>	<b>\$ 26,471</b>	<b>\$ (142,886)</b>
<b>Other sources (uses) of cash</b>		
Investments	\$ 1,750	\$ 1,750
Transfers-out	\$ (196,762)	\$ (149,095)
<b>Net increase (decrease) in cash</b>	<b>\$ (168,541)</b>	<b>\$ (290,231)</b>
<b>Estimated ending cash balance:</b>	<b><u>\$ 468,571</u></b>	<b><u>\$ 178,340</u></b>

\* Ties to December 31, 2024 cash and investment balance per ACFR

CITY OF SEWARD  
ELECTRIC ENTERPRISE FUND  
Budgeted Statement of Cash Flow  
For Fiscal Year 2025

		<u>2025 Budget</u>
<b>Beginning Cash Balance at 1/1/25*:</b>	<b>\$</b>	<b>6,847,519</b>
Cash is provided by (used for):		
Operations	\$	470,271
Add expense items not affecting cash		
Depreciation and Motorpool Rent	\$	1,853,433
<b>Net cash provided by operations</b>	<b>\$</b>	<b>2,323,704</b>
<b>Other sources (uses) of cash</b>		
Investments	\$	36,050
Debt service:		
Interest	\$	(561,242)
Principal	\$	(370,000)
Infrastructure	\$	(1,830,436)
Equipment	\$	(901,397)
Transfers-out	\$	(1,311,146)
Other	\$	27,604
<b>Net increase (decrease) in cash</b>	<b>\$</b>	<b><u>(4,910,567)</u></b>
<b>Estimated ending cash balance:</b>	<b>\$</b>	<b><u><u>1,936,952</u></u></b>

\* Ties to December 31, 2024 cash and investment balance per ACFR

CITY OF SEWARD  
PARKING ENTERPRISE FUND  
Budgeted Statement of Cash Flow  
For Fiscal Year 2025 and 2026

	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
<b>Beginning Cash Balance at 1/1/25*:</b>	<b>\$ 1,282,695</b>	<b>\$ 1,502,898</b>
Cash is provided by (used for):		
Operations	\$ 205,172	\$ 206,869
Add expense items not affecting cash		
Depreciation and Motorpool Rent	\$ 43,965	\$ 33,965
<b>Net cash provided by operations</b>	<b>\$ 249,137</b>	<b>\$ 240,834</b>
<b>Other sources (uses) of cash</b>		
Investments	\$ 5,000	\$ 5,000
Transfers-out	\$ (33,934)	\$ (34,477)
<b>Net increase (decrease) in cash</b>	<b>\$ 220,203</b>	<b>\$ 211,357</b>
<b>Estimated ending cash balance:</b>	<b><u>\$ 1,502,898</u></b>	<b><u>\$ 1,714,255</u></b>

\* Ties to December 31, 2024 cash and investment balance per ACFR

CITY OF SEWARD  
WATER ENTERPRISE FUND  
Budgeted Statement of Cash Flow  
For Fiscal Year 2025 and 2026

	2025 Budget	2026 Budget
<b>Beginning Cash Balance at I/I/25*:</b>	\$ 4,000,901	\$ 4,326,896
Cash is provided by (used for):		
Operations	\$ 332,456	\$ 316,693
Add expense items not affecting cash		
Depreciation and Motorpool Rent	\$ 408,550	\$ 428,500
<b>Net cash provided by operations</b>	<b>\$ 741,006</b>	<b>\$ 745,193</b>
<b>Other sources (uses) of cash</b>		
Investments	\$ 30,000	\$ 30,000
Debt service:		
Interest	\$ (6,851)	\$ (4,602)
Principal	\$ (149,993)	\$ (152,243)
Transfers-out	\$ (289,167)	\$ (191,794)
Other	\$ 1,000	\$ 1,000
<b>Net increase (decrease) in cash</b>	<b>\$ 325,995</b>	<b>\$ 427,554</b>
<b>Estimated ending cash balance:</b>	<b>\$ 4,326,896</b>	<b>\$ 4,754,450</b>

\* Ties to December 31, 2024 cash and investment balance per ACFR

CITY OF SEWARD  
WASTEWATER ENTERPRISE FUND  
Budgeted Statement of Cash Flow  
For Fiscal Year 2025 and 2026

	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
<b>Beginning Cash Balance at 1/1/25*:</b>	<b>\$ 3,916,678</b>	<b>\$ 3,551,357</b>
Cash is provided by (used for):		
Operations	\$ (329,961)	\$ (461,672)
Add expense items not affecting cash		
Depreciation and Motorpool Rent	\$ 343,550	\$ 363,550
<b>Net cash provided by operations</b>	<b>\$ 13,589</b>	<b>\$ (98,122)</b>
<b>Other sources (uses) of cash</b>		
Investments	\$ 20,000	\$ 20,000
Debt service:		
Interest	\$ (12,002)	\$ (10,990)
Principal	\$ (67,444)	\$ (68,456)
Equipment	\$ (113,072)	\$ -
Transfers-out	\$ (232,392)	\$ (134,110)
Transfers-in	\$ 26,000	\$ 26,000
<b>Net increase (decrease) in cash</b>	<b>\$ (365,321)</b>	<b>\$ (265,678)</b>
<b>Estimated ending cash balance:</b>	<b><u>\$ 3,551,357</u></b>	<b><u>\$ 3,285,679</u></b>

\* Ties to December 31, 2024 cash and investment balance per ACFR

**COS Changes to the Transfer Schedule for FY25 & FY26**

	<b>Account</b>	<b><u>2025</u></b> <b><u>Transfers-</u></b> <b><u>Out</u></b>
<b>TRANSFERS FROM OTHER FUNDS:</b>		
<b>Boat Harbor Enterprise Fund:</b>		
Transfers to contribution to the MRRF	11000-0000-3710-11001	\$ 217,145
 <b>Commercial Vessel Tax Fund:</b>		
For SVAC ambulance and Fire service to cruise ships, Firefighter position funding, and for GF services to cruise ships, police security, museum movie, etc.		
	11103-0000-3710-01000	\$ 140,000
* This change will also be for FY26, transfers will be out of F11103*		
<b>Seward Marine Industrial Center Enterprise Fund:</b>		
Transfers to contribution to the MRRF	12000-0000-3710-11001	\$ 50,000
<b>Water Enterprise Fund:</b>		
Transfers to contribution to the MRRF	17000-0000-3710-17001	\$ 100,000
<b>Wastewater Enterprise Fund:</b>		
Transfers to contribution to the MRRF	18000-0000-3710-18001	\$ 100,000
<b>TOTAL TRANSFERS OUT:</b>		<b><u>\$ 607,145</u></b>

City of Seward - Enterprise Funds  
 2025 Proposed Mid-Cycle Budget Adjustments  
 Schedule "B"

**ENTERPRISE FUND CHANGES**

**Harbor Fund**

**Revenue Increases (Decreases):**

Amount	Department	Account Name	Description
\$ 196,325	11000-2000-5901	EF Investment Interest	Increased rate of return
\$ 20,820	11000-2000-5905	EF Penalties and Interest	Increased rate of return
<u>\$ 217,145</u>	Estimated Revenue Increase		

**Expenditure Increases (Decreases):**

Amount	Department	Account Name	Description
<u>\$ -</u>	Estimated Expenditure Increase		

\$ 217,145 **Estimated Net Impact**

City of Seward - Enterprise Funds  
 2025 Proposed Mid-Cycle Budget Adjustments  
 Schedule "B"

**ENTERPRISE FUND CHANGES**

**SMIC Fund**

**Revenue Increases (Decreases):**

Amount	Department	Account Name	Description
\$ 40,000	12000-2500-5000	Land Rents & Leases	Increase in Leases activity
\$ 30,000	12000-2500-5901	EF Investment Interest	Increased rate of return
\$ 56,914	12000-2500-5104	Storage Fees	Increased in activity
<u>\$ 126,914</u>	Estimated Revenue Increase		

**Expenditure Increases (Decreases):**

Amount	Department	Account Name	Description
\$ (50,000)	12000-2504-8104	Motor Pool Rent	Correction on Motorpool rent. Based on depreciation percentages.
<u>\$ (50,000)</u>	Estimated Expenditure Decrease		

\$ 176,914 **Estimated Net Impact**

City of Seward - Enterprise Funds  
2025 Proposed Mid-Cycle Budget Adjustments  
Schedule "B"

**ENTERPRISE FUND CHANGES**

**Parking Fund**

**Revenue Increases (Decreases):**

Amount	Department	Account Name	Description
\$ 58,536	13000-2900-5901	EF Investment Interest	Increased rate of return
\$ 40,000	13000-0000-5200	S. Harbor Lot	Increaed due to increased activity and enforcement
\$ (90,878)	13000-0000-5201	N. Harbor Lot	Budget Adj. due to low activity.
\$ 13,545	13000-0000-5207	Miscellaneous Parking Fees	Increase due parking enforcement
\$ 135,438	13000- 0000- 5212	Fines - Parking Tickets	Increase due parking enforcement
\$ 101,568	13000-0000-5202	N.E. Ramp Lot	Increaed due to increased activity and enforcement
<u>\$ 258,209</u>	Estimated Revenue Increase		

**Expenditure Increases (Decreases):**

Amount	Department	Account Name	Description
<u>\$ -</u>	Estimated Expenditure Increase		

\$ 258,209 **Estimated Net Impact**

City of Seward - Enterprise Funds  
 2025 Proposed Mid-Cycle Budget Adjustments  
 Schedule "B"

**ENTERPRISE FUND CHANGES**

**Electric Fund**

**Revenue Increases (Decreases):**

Amount	Department	Account Name	Description
\$ 203,520	15000-0000-5901	EF Investment Interest	Increased rate of return
\$ 20,749	15000-0000-5905	EF Penalties and Interest	Increased rate of return
<hr/>			
<u>\$ 224,269</u>	Estimated Revenue Increase		

**Expenditure Increases (Decreases):**

Amount	Department	Account Name	Description
\$ (304,062)	15000-3000-7307	Admin. Exp. - Electric	Decrease of the 28% decrease due a reduction form the GF Adm.Exp.
<hr/>			
<u>\$ (304,062)</u>	Estimated Expenditure Decrease		

\$ (79,793) **Estimated Net Impact**

City of Seward - Enterprise Funds  
 2025 Proposed Mid-Cycle Budget Adjustments  
 Schedule "B"

**ENTERPRISE FUND CHANGES**

**Water Fund**

**Revenue Increases (Decreases):**

Amount	Department	Account Name	Description
\$ 145,144	17000-0000-5901	EF Investment Interest	Increased rate of return
\$ 6,709	17000-0000-5905	EF Penalties and Interest	Increased rate of return
<hr/>			
<u>\$ 151,853</u>	Estimated Revenue Increase		

**Expenditure Increases (Decreases):**

Amount	Department	Account Name	Description
<hr/>			
<u>\$ -</u>	Estimated Expenditure Increase		

\$ 151,853 **Estimated Net Impact**

City of Seward - Enterprise Funds  
 2025 Proposed Mid-Cycle Budget Adjustments  
 Schedule "B"

**ENTERPRISE FUND CHANGES**

**Wastewater Fund**

**Revenue Increases (Decreases):**

Amount	Department	Account Name	Description
\$ 146,667	18000-0000-5901	EF Investment Interest	Increased rate of return
\$ 1,232	18000-0000-5905	EF Penalties and Interest	Increased rate of return
<u>\$ 147,899</u>	Estimated Revenue Increase		

**Expenditure Increases (Decreases):**

Amount	Department	Account Name	Description
<u>\$ -</u>	Estimated Expenditure Increase		

\$ 147,899 **Estimated Net Impact**

City of Seward - General Fund  
2026 Proposed Mid-Cycle Budget Adjustments  
Schedule "A"

GENERAL FUND:

REVENUE CHANGES:

Revenue Increases:					Revenue Decreases:				
Amount	Account Name	Account Number	Description		Amount	Account Name	Account Number	Description	
\$ 739,093	Tax Revenue - Sales	01000 0000 4000 0000 00000	Tax revenue growth is driven by stronger economic activity		(160,000)	Payments in Lieu of Tax	01000 0000 4030 0000 00000	Contract end in 2025	
\$ 188,968	Tax Revenue - Real Property	01000 0000 4010 0000 00000	Tax revenue growth is driven by stronger economic activity		(304,062)	Admin. Exp. - Electric	01000 0000 4304 0000 00000	28% decrease due a reduction form the GF Adm.Exp.	
\$ 52,139	Tax Revenue - Personal Property	01000 0000 4011 0000 00000	Tax revenue growth is driven by stronger economic activity		(80,000)	Gravel Sales	01000 0000 4611 0000 00000	No sales revenue expected for this year	
\$ 20,000	Hotel/Motel Room Tax	01000 0000 4020 0000 00000	Increase in hotels/motels in the area						
\$ 22,545	Fines and Bails	01000 0000 4400 0000 00000	Increase in law enforcement in the area.						
\$ 450,000	GF Interest on Investments	01000 0000 4500 0000 00000	Better-than-expected investments returns.						
\$ 10,000	GF Penalties & Interest	01000 0000 4501 0000 00000	Better-than-expected investments returns.						
\$ 35,000	GF Misc Interest Revenue	01000 0000 4503 0000 00000	Better-than-expected investments returns.						
\$ 20,000	Franchise Fee - Refuse	01000 0000 4620 0000 00000	Growth in Commercial and residential units.						
\$ 30,000	Building Permits	01000 1250 4100 0000 00000	Increase due to development in the area.						
\$ 10,000	Purchasing Card Rebate Program Revenue	01000 0000 4634 0000 00000	New Rebate program from the PCard						
<u>\$ 1,577,745</u>	Estimated Revenue Increase				<u>\$ (544,062)</u>	Estimated Revenue Decrease			
\$ 1,577,745	<i>Estimated Revenue Increases</i>								
\$ (544,062)	<i>Estimated Revenue Decreases</i>								
<u>\$ 1,033,683</u>	<i>Estimated Net (Decrease) in Revenues</i>								

City of Seward - General Fund  
2026 Proposed Mid-Cycle Budget Adjustments  
Schedule "A"

GENERAL FUND:

EXPENDITURE CHANGES:

Expenditure Increases:					Expenditure Decreases:			
Amount	Account Name	Account Number	Description	Amount	Account Name	Account Number	Description	
\$ 18,350	Various- Personnel-P&Z Dept	01000-1115-6XXX	Increase in Personnel Expense	(124,319)	Contingency -Street Dept.	01000-1310-7807	To correct Expense Line Adjustment to distribute and allocate personnel expenses in different departments	
\$ 850	Insurance-P&Z Dept	01000-1115-7004	Increase insurance	(261,905)	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments	
\$ 113,014	Various- City Manager Dept.	01000-1120-XXXX	Personnel benefit adj. & CM Contract Res.2025-087	(18,563)	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments	
\$ 40,000	Salary Exp.-IT Dept.	01000-1121-6000	Personnel cost correction	(145.00)	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments	
\$ 12,700	Health Insurance - Community Dev.Dept	01000-1122-6202	Personnel benefit adj.	(6,160.00)	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments	
\$ 36,400	Various- Personnel -Police Dept.	01000-1210-6XXX	Salary and Overtime needed	(40,910.00)	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments	
\$ 29,000	Software/SaaS Subscriptions - General Services - Dept	01000-1180-7022	OpenGov Contract	(61,848.00)	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments	
\$ 37,000	Towing fees and Software /Sas Subscriptions-Police Dept.	01000-1210-7XXX	Increase in Towing fees and Software /Sas Subscriptions	(6,120.00)	Unemployment Insurance- Library Dept.	01000-15000-6101	Entire Budget Adjustment	
\$ 15,000	Various- Personnel -Animal Control Dept.	01000-1212-6XXX	Personnel cost adjustment					
\$ 167,240	Various- Personnel - Dispatch Dept.	01000-1213-6XXX	Personnel cost adjustment					
\$ 20,000	Workers Comp -Fire Dept.	01000-1220-6102	Workers Comp Adj.					
\$ 10,000	Operating Supplies - Fire Dept.	01000-1220-7215	Medical Supplies					
\$ 4,100	Volunteer Fireman Stipend - Fire Volunteer Dept.	01000-1221-7806	Increase of Volunteers Contribution					
\$ 772,823	Various- Depts 14XX Parks and Rec.	01000-14XX-6XXX	Adjustment to distribute and allocate personnel expenses in different departments					
\$ 75,000	Various- Personnel- Rec Room Dept.	01000-1431-6XXX	Funding TYC Position (2nd)					
\$ 202,176	Dept. 1500 Library Dept.	01000-15000-XXXX	Entire Budget Adjustment	\$ (519,970)	Estimated Expenditure Decrease			
\$ 1,553,653	Estimated Expenditure Increase							
\$ 1,553,653	<i>Estimated Expenditure Increases</i>							
\$ (519,970)	<i>Estimated Expenditure Decreases</i>							
\$ 1,033,683	<i>Estimated Net (Decrease) in Expenditures and Transfers Out</i>							

**Estimated Net Change in Fund Balance**

1,033,683	<i>Estimated Net (Decrease) in Revenues</i>
1,033,683	<i>Estimated Net (Decrease) in Expenditures</i>
<u>\$ -</u>	<b><i>Estimated net change in fund balance</i></b>