

ATTACHMENT A

FIRST QUARTER BUDGET ADJUSTMENTS
FISCAL YEAR 2025-26

		EXPLANATION OF CHANGES	RECOMMENDED AMOUNT
General Fund	Revenue	Increase revenue for barrier installation - Mainstreet reimbursement	\$81,000
		Increase to fund pilot Jr. Lifeguard afterschool program	18,900
		Transfer Teens funding from Meas X to JBRC	18,053
		Purchase Surveyor equipment using Technology surcharge	30,285
		Revenue reclass	671,017
		Reduce REACH & SONG revenue	(188,700)
		Budget adjustment for utility billing ISF revenue and charges to Water and Sewer	193,839
		Increase to fiscal agent fee revenue	55,000
	Revenue Total		\$879,394
	Expenditure	Increase to expenses for Jr Guards	\$13,284
		Purchase Surveyor equipment using Technology surcharge	30,285
		Transfer Teens funding from Meas X to JBRC	36,106
		Increase to fiscal agent fee expenses	55,000
		Increase - Server for Traffic camera video storage	80,000
		Housing Internal Service Funds adjustments	21,017
		Increase CalPERS Unfunded liability	650,000
		Increase to fund pilot Jr. Lifeguard afterschool program	5,616
	Expenditure Total		\$891,308
	Net Adjustments	Net Adjustments General Fund - Net increase in Expenditure Budget	\$11,914
Non-General Fund	Revenue		
		Increase Workers Comp revenue to match expenses	\$100,995
		AB1600 Reporting	13,300
	Revenue Total	Increase budget for Grant F/A sale	22,145
			\$136,440
	Expenditure		
		Budget adjustment for utility billing ISF revenue and charges to Water and Sewer	\$193,839
		Increase for Sign post, use of reserves 751	10,000
		Loan from GF to Peacock Hills to comply with AB 1572	65,000
		Increase to Pure Water - Phase 3	391,000
		Increase for Habitat Mitigation services	3,116
		AB1600 Reporting	13,300
		Increase budget for Grant F/A sale	22,145
		Purchase Surveyor equipment using Technology surcharge	30,285
		Sewer - Cover shortfall for EV Truck purchase	4,080
		Increase for Coast Guard Dock Ramp	16,900
	Expenditure Total		\$749,665
	Net Adjustments	Net Adjustments Non-General Fund - Net increase in Expenditure Budget	\$613,225