

**Exhibit "A"**  
**General Ledger Amendment Detail**

Fund	Fund Name	CIP#	Current Amended Budget	Actuals through 12/31/25	FY26 Proposed Amendments	Total Proposed Budget
<b>Revenues</b>						
100	General Fund	N/A	\$ 1,215,000	\$ 454,628	\$ (265,000)	\$ 950,000
	<i>Decreasing licenses and permits for cannabis due to delayed opening of dispensaries; increasing vehicle code fines and fire administration revenues to match current projections.</i>					
105	Measure Q	N/A	\$ 12,000,000	\$ 5,111,048	\$ 2,050,000	\$ 14,050,000
	<i>Amending to match current projections</i>					
250	Development Mitigation	N/A	\$ 350,000	\$ 404,777	\$ 325,000	\$ 675,000
	<i>Amending to match current projections</i>					
290	PBID	N/A	\$ -	\$ -	\$ 145,000	\$ 145,000
	<i>Budget missed; amending for current projections</i>					
340	Development Services	N/A	\$ -	\$ 245,258	\$ 245,000	\$ 245,000
	<i>Amending to match current projections</i>					
420	Gas Tax	N/A	\$ 5,049,748	\$ 1,133,919	\$ (44,267)	\$ 9,408,700
	<i>Amending to match current projections; reducing transfer in amount to cover Engineering study</i>					
520	Successor Agency/RDA Bond	N/A	\$ -	\$ 662,396	\$ 635,000	\$ 635,000
	<i>Amending to match current investment projections</i>					
530	Fire Facilities Fees	N/A	\$ 55,000	\$ 234,273	\$ 250,000	\$ 305,000
	<i>Amending to match current investment and commercial projections</i>					
540	Government Facilities Fees	N/A	\$ 100,000	\$ 549,427	\$ 450,000	\$ 550,000
	<i>Amending to match current investment and commercial projections</i>					
550	CFD	N/A	\$ 3,211,726	\$ -	\$ (2,711)	\$ 3,209,015
	<i>Amendments include adjustments for storm basin needs at Griffin Park and Thomas St subdivisions</i>					
650	Sewer Improvement	N/A	\$ 100,000	\$ 378,630	\$ 170,000	\$ 270,000
	<i>Amending to match current investment projections</i>					
810	Engineering	N/A	\$ 60,000	\$ 67,341	\$ 40,000	\$ 100,000
	<i>Amending for anticipated reimbursements</i>					
820	Vehicles	N/A	\$ -	\$ -	\$ 159,100	\$ 159,100
	<i>Amending to cover purchase of (1) LMD/CFD truck and (4) Mobile Lifts</i>					
920	Retiree Health Saving Plan	N/A	\$ -	\$ 3,168	\$ 6,500	\$ 6,500
	<i>Amending to match current investment projections</i>					
<b>Total Proposed Revenue Amendments =</b>					<b>\$ 4,163,622</b>	

Fund	Fund Name	CIP#	Current Amended Budget	Actuals through 12/31/25	FY26 Proposed Amendments	Total Proposed Budget
<b>Expenses</b>						
100	General Fund	N/A	\$ 3,018,093	\$ 1,727,716	\$ 1,819,100	\$ 4,837,193
	<i>Amendments include a transfer out for mobile left equipment, Police overtime related to workers' compensation absences, Police salary costs for partial retirement payouts, and additional funding for the Fire dispatch contract</i>					
105	Measure Q	N/A	\$ 2,500,000	\$ 10,622	\$ (13,667)	\$ 2,486,333
	<i>Amendments reflect funding for community mailers (30k), Fire statistics contract services (16k), a Library renovation project (78k), small Fire containers project (30k), and a reduction to a transfer out for an Engineering study (167,667)</i>					
200	Recreation	N/A	\$ 500,000	\$ 266,744	\$ 50,000	\$ 550,000
	<i>Amendment reflects adjustment needed to cover minimum wage increase</i>					
280	LMD	N/A	\$ 1,545,193	\$ 455,900	\$ 51,755	\$ 1,596,948
	<i>Amendments include funding for park landscape needs and a transfer out to the Vehicles Fund (810) for the partial cost of a new LMD/CFD truck.</i>					
290	PBID	N/A	\$ -	\$ -	\$ 145,000	\$ 145,000
	<i>Amendments are needed to cover projected needs that were not included in the original budget</i>					
420	Gas Tax	N/A	\$ 4,412,630	\$ 6,011	\$ 107,500	\$ 4,520,130
	<i>Amendments included added budget to cover staff trainings and property damage</i>					
500	Parks Acquisition & Improvement	24087	\$ 4,803,060	\$ 2,208,723	\$ 170,000	\$ 4,973,060
	<i>Amendments include 20k for lighting upgrades at tennis courts and parks, 50k for maintenance contract, and 100k for additional needs at Northgate Park (Project 24087)</i>					
540	Government Facilities Fees	NEW	\$ 162,582	\$ 30,873	\$ 88,000	\$ 250,582
	<i>Amendment include funding for the Library renovation project</i>					
550	CFD	N/A	\$ 3,211,726	\$ 498,425	\$ 47,289	\$ 3,259,015
	<i>Amendments include adjustments for storm basin needs at Griffin Park and Thomas St subdivisions and a transfer out to the Vehicles Fund (810) for the partial cost of a new LMD/CFD truck</i>					
610	Federal Transit Management	N/A	\$ 29,160	\$ 18,957	\$ 70,000	\$ 99,160
	<i>Amendment needed to cover anticipated utility needs and replacements of audio-visual system equipment</i>					
620	Golf Course	N/A	\$ 76,000	\$ 53,030	\$ 50,000	\$ 126,000
	<i>Amendments include funding for security, ADA compliance, and other needs to cover the remainder of the year</i>					

**ATTACHMENT 2**

Fund	Fund Name	CIP#	Current Amended Budget	Actuals through 12/31/25	FY26 Proposed Amendments	Total Proposed Budget
640	Wastewater	N/A	\$ -	\$ 107,790	\$ 123,486	\$ 123,486
	Amendments include Yosemite Greens subdivision water line contracted refund, purchase of a mobile lift, and funding for required public outreach per Water Board regulations					
660	Solid Waste	N/A	\$ -	\$ -	\$ 20,000	\$ 20,000
	Amendment includes funding for the purchase of a mobile lift					
680	Water O&M	N/A	\$ 220,000	\$ 190,172	\$ 292,486	\$ 512,486
	Amendments include funding for the five-year fire hydrant flow and inspection cycle, the Yosemite Greens contractual refund, a mobile lift, and water treatment chemical needs					
810	Engineering	N/A	\$ 90,888	\$ 15,890	\$ 12,000	\$ 102,888
	Amendments provide funding for bank fees and reimbursement of anticipated encroachment permits					
820	Vehicles	N/A	\$ -	\$ -	\$ 25,000	\$ 25,000
	Amending includes funding for fleet software needs					
920	Retiree Health Saving Plan	N/A	\$ -	\$ 3,507	\$ 12,000	\$ 12,000
	Budget needed to cover the City's contributions					
Total Proposed Expense Amendments =					\$ 3,069,949	