

Attachment A - Summary of Recommendations (Revised)

The items listed below are recommended amendments to the FY 2025-26 Adopted Budget and fund balance designations.

Authorize the County Administrative Office and Auditor-Controller to make the following fund balance designations and fund balance changes in Advantage, respectively, in FY 2025-26 based on FY 2024-25 operating results:

1. Authorize an increase in appropriations in the amount of \$63,130 in the County Administrative Office FY 2025-26 adopted budget (001-1050-8533-CAO004) funded by cannabis assignment (BSA 001-3132) to repay unallowed use of a State grant.
2. Authorize an increase in appropriations in the amount of \$1,372,413 in the Public Works, Facilities and Parks FY 2025-26 adopted budget (001-3200-8552-PFP054) funded by unassigned fund balance (BSA 001-3101) to reappropriate unspent Strategic Reserve funds that were released in FY 2024-25.
3. Authorize an increase in appropriations in the amount of \$235,583 in the Public Works, Facilities and Parks FY 2025-26 adopted budget (001-3200-8552-PFP054) for increased security services at County facilities, funded by unassigned fund balance (BSA 001-3101).
4. Designate \$2,000,000 from unassigned fund balance (BSA 001-3101) to replenish the contingency reserve (BSA 001-3113)
5. Designate \$20,000,000 from unassigned fund balance (BSA 001-3101) to fund projected cost increases in FY 2026-27.
6. Designate \$8,000,000 from unassigned fund balance (BSA 001-3101) for the purchase of the Life Foundation building.
7. Designate \$4,821,518 from unassigned fund balance (BSA 001-3101) to replenish the County's Strategic Reserve (BSA 001-3111).
8. Authorize an increase in appropriations in the amount of \$24,000 in the Board of Supervisor's District 1 FY 2025-26 budget (001-1000-8013-BOA001), funded by the compensated absences assignment (BSA 001-3115)
9. Authorize an increase in appropriations in the amount of \$20,002 in the Board of Supervisor's District 2 FY 2025-26 budget (001-1000-8014-BOA001), funded by the compensated absences assignment (BSA 001-3115)
10. Authorize an increase in appropriations in the amount of \$14,838 in the Board of Supervisor's District 3 FY 2025-26 budget (001-1000-8015-BOA001), funded by the compensated absences assignment (BSA 001-3115)