

### Budget Revision 2026 - 48

BPU Meeting Date: 03/18/2026

Council Meeting Date: 03/31/2026

	Fund & Department	Org	Object	Revenue (decrease)	Transfers In (decrease)	Transfers Out (decrease)	Fund Balance (decrease)
1	General Fund	01140195	7653		\$ (390,680)		\$ -
2	General Fund	01140195	7651		\$ (829,404)		\$ -
3	Joint Utilities Fund - Gas	53185390	9601			\$ (390,680)	\$ -
4	Joint Utilities Fund - Electric Distribution	51285290	9601			\$ (829,404)	\$ -
5	Joint Utilities Fund - Gas	53185390	9654			\$ 221,183	\$ -
	Joint Utilities Fund - Gas	53185390	9653			\$ 73,727	
6	Joint Utilities Fund - Electric Distribution	51285290	9654			\$ 527,129	\$ -
	Joint Utilities Fund - Electric Distribution	51285290	9653			\$ 175,709	
7	Joint Utilities Fund - Water Distribution	54185499	7653		\$ 221,183		\$ -
8	Joint Utilities Fund - Water Distribution	54185499	7651		\$ 527,129		\$ -
9	Joint Utilities Fund - Gas	53185399	7653		\$ 73,728		\$ -
10	Joint Utilities Fund - Gas	53185399	7651		\$ 175,709		\$ -

**Description:** The purpose of this budget revision is to modify the budgeted revenue transfer for FY2026 based on the FY2025 ACRF, aligning it with Council's decision to retain the revenue transfer within the Joint Utilities Fund rather than transferring it to the General Fund.

**Fiscal Impact:** The net fiscal impact to the Joint Utilities Fund is a decrease in transfers out of \$222,235 and an increase in transfers in of \$997,749. The net fiscal impact to the General Fund is a decrease in transfers in, and a reduction in fund balance, totaling \$1,220,084.

*Jeanne Gentry*

3/11/2026

Preparer

Date

County Manager Approval if Required

*Philo Shelton*

Department Director Signature

*[Signature]*

Budget Manager/Analyst Signature