

**Line-Item Detail for Mid-Year Adjustments (FY 2026)**

**GENERAL FUND (#101)**

**1) Revenue Revisions**

<u>Account Title</u>	<u>Category</u>	<u>Dept</u>	<u>GL Account</u>	<u>Amount</u>
PROP TAXES - CURR SECURE	A - PROPERTY TAX	FN	101.535.4001	373,300
PROP TAXES - CURR UNSECR	A - PROPERTY TAX	FN	101.535.4002	23,200
PROPERTY TAX PASS THRU	A - PROPERTY TAX	FN	101.535.4007	3,500
RESIDUAL RPTTF DISTRIBUT	A - PROPERTY TAX	FN	101.535.4008	(63,900)
PROP TAXES - ERAF	A - PROPERTY TAX	FN	101.535.4011	444,200
<b>A - PROPERTY TAX Total</b>				<b>780,300</b>
SALES AND USE TAXES	B - SALES TAX	FN	101.535.4110	(159,171)
TRANSACTIONS & USE TAX	B - SALES TAX	FN	101.535.4112	(156,238)
<b>B - SALES TAX Total</b>				<b>(315,409)</b>
FRANCHISES - CABLE TV	C - OTHER TAXES	CM	101.510.4122	(50,000)
AT&T FRANCHISE FEE	C - OTHER TAXES	CM	101.510.4125	(5,000)
CONSTRUCTION TAX	C - OTHER TAXES	CD	101.554.4151	(100,000)
BUSINESS LICENSE TAX	C - OTHER TAXES	FN	101.535.4152	(49,900)
<b>C - OTHER TAXES Total</b>				<b>(204,900)</b>
CONSTRUCTION PERMITS	D - LICENSES & PERMITS	CD	101.554.4210	(100,000)
ADVANCED PLAN CHECK FEE	D - LICENSES & PERMITS	CD	101.554.4211	100,000
GENERAL REVENUE-BLDG DEP	D - LICENSES & PERMITS	CD	101.554.4212	6,000
PLN CHECK-TITLE 24 ENERG	D - LICENSES & PERMITS	CD	101.554.4213	5,000
<b>D - LICENSES &amp; PERMITS Total</b>				<b>11,000</b>
RATTF REIMBURSEMENT	G - INTERGOVERNMENTAL REVENUE	PS	101.604.4560	(103,000)
STATE MTR VEH IN LIEU TA	G - INTERGOVERNMENTAL REVENUE	FN	101.535.4580	20,500
ST HOMEOWNERS PROP TAX R	G - INTERGOVERNMENTAL REVENUE	FN	101.535.4581	(1,400)
REIMBURSE-MANDATED COSTS	G - INTERGOVERNMENTAL REVENUE	FN	101.535.4584	(38,600)
POST REIMBURSEMENTS	G - INTERGOVERNMENTAL REVENUE	PS	101.601.4588	11,500
<b>G - INTERGOVERNMENTAL REVENUE Total</b>				<b>(111,000)</b>
PROGRAM REVENUE-MUSEUM	H - CHARGES FOR SERVICES	RC	101.528.4609	6,440
AINSLEY HOUSE RENTAL	H - CHARGES FOR SERVICES	RC	101.528.4610	(3,480)

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ADMISSION FEES-MUSEUM	H - CHARGES FOR SERVICES	RC	101.528.4611	900
ADULT SERVICES - CLASSES	H - CHARGES FOR SERVICES	RC	101.526.4612	72,000
PROGRAM FEES-SPORTS	H - CHARGES FOR SERVICES	RC	101.531.4613	(106,000)
PROGRAM FEES-AQUATICS	H - CHARGES FOR SERVICES	RC	101.531.4614	(57,000)
PROGRAM FEES-DAY CAMPS	H - CHARGES FOR SERVICES	RC	101.532.4617	37,000
PROGRAM FEES-FITNESS	H - CHARGES FOR SERVICES	RC	101.532.4622	(14,000)
ADULT SERVICES - PROGRAM	H - CHARGES FOR SERVICES	RC	101.526.4626	(18,000)
SKATE PARK INCOME	H - CHARGES FOR SERVICES	RC	101.531.4628	4,100
COMM GRP SPON-SPEC EVENT	H - CHARGES FOR SERVICES	RC	101.527.4630	(1,921)
THEATER PRESERVATION CHG	H - CHARGES FOR SERVICES	RC	101.529.4632	1,305
THEATRE FACILITY FEE	H - CHARGES FOR SERVICES	RC	101.529.4633	4,831
THEATER TICKET SALES	H - CHARGES FOR SERVICES	RC	101.529.4644	(31,290)
SPONSORSHIP INCOME	H - CHARGES FOR SERVICES	RC	101.529.4645	(3,000)
THEATER PROGRAM ADS	H - CHARGES FOR SERVICES	RC	101.529.4646	(1,750)
ZONING FEES	H - CHARGES FOR SERVICES	CD	101.551.4660	(180,000)
RENTAL DISPUTE RES FEE	H - CHARGES FOR SERVICES	CD	101.550.4663	17,800
GENERAL PLAN MAINT FEE	H - CHARGES FOR SERVICES	CD	101.552.4670	30,000
TRAINING & EDUCATION FEE	H - CHARGES FOR SERVICES	CD	101.554.4672	6,000
STOP WORK FEE	H - CHARGES FOR SERVICES	CD	101.554.4673	(13,000)
OTHER FILING FEES	H - CHARGES FOR SERVICES	PS	101.603.4690	(2,600)
FALSE ALARM FEES-PD	H - CHARGES FOR SERVICES	PS	101.602.4693	(1,000)
COST RECOVERY-PD DUI	H - CHARGES FOR SERVICES	PS	101.604.4698	(2,700)
COST RECOVERY-PD	H - CHARGES FOR SERVICES	PS	101.604.4704	(79,800)
PROJECT OVERHEAD OFFSET	H - CHARGES FOR SERVICES	PW	101.730.4725	(140,000)
<b>H - CHARGES FOR SERVICES Total</b>				<b>(475,165)</b>
RENTS/LEASES (REAL & PER	I - LEASES & RENTALS	RC	101.527.4810	40,000
RENTS/LEASES (REAL & PER	I - LEASES & RENTALS	CD	101.550.4810	32,400
OTHER RENTAL INCOME	I - LEASES & RENTALS	RC	101.527.4819	30,000
OTHER RENTAL INCOME	I - LEASES & RENTALS	RC	101.529.4819	66,157
<b>I - LEASES &amp; RENTALS Total</b>				<b>168,557</b>
DONATIONS-MEALS	J - MISC. & OTHER REVENUE	RC	101.525.4816	7,000
<b>J - MISC. &amp; OTHER REVENUE Total</b>				<b>7,000</b>

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DONATIONS-YOUTH SCHOLAR	J - MISCELLANEOUS REVENUE	RC	101.524.4821	1,300
SALE OF REAL/PERS PROP	J - MISCELLANEOUS REVENUE	FN	101.535.4960	19,000
OTHER REVENUE	J - MISCELLANEOUS REVENUE	PS	101.602.4965	11,750
<b>J - MISCELLANEOUS REVENUE Total</b>				<b>32,050</b>
BEG FUND BAL-OPERATING	O - OFS - OPERATING TRANSFERS	FN	101.535.6090	160,760
<b>O - OFS - OPERATING TRANSFERS Total</b>				<b>160,760</b>
<b>Grand Total</b>				<b>53,193</b>

**2) Expenditure Revisions**

<u>Department</u>	<u>Description</u>		<u>GL Account</u>	<u>Amount</u>
City Clerk's Office	Savings to offset increased disclosure system costs		101.511.7422	(4,200)
City Clerk's Office	Savings to offset increased disclosure system costs.		101.511.7424	(4,200)
City Clerk's Office	Increased costs needed for disclosure system.		101.511.7430	8,400
City Manager's Office	Partial offset to increased HR legal costs. Reduction in unemployment claims expenses based on actual costs to date and trends.		101.515.7442	(80,000)
City Manager's Office	Increased HR legal costs related to negotiations and other employment matters.		101.515.7430	124,000
Recreation & Comm Svcs	Temporary personnel needs based on YTD actuals.		101.524.7002	(6,900)
Recreation & Comm Svcs	Special Department Exp. - Activity Guide increases (number of pages, number printed, postal costs, production)		101.524.7427	7,510
Recreation & Comm Svcs	Other Contractual Services - Increased meal donations (offset by revenue increase in 101.525.4816)		101.525.7432	7,000

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Recreation & Comm Svcs	Temporary Personnel - Increased class offerings (offset by revenue increase in 101.526.4612)		101.526.7002	16,773
Recreation & Comm Svcs	Special Community Services - Reduced expenses - 2 less trips offered (corresponding reduction in revenue in 101.526.4626)		101.526.7441	(16,291)
Recreation & Comm Svcs	Other Contractual Services - Additional need for security, based on actuals, (direct pass-through to customer and increase in revenue recognized in 101.527.4819)		101.527.7432	13,500
Recreation & Comm Svcs	Temporary Personnel - Increase in field trips (offset by revenue increase in 101.528.4609)		101.528.7002	2,000
Recreation & Comm Svcs	Special Department Expense - Based on actuals for season shows		101.529.7427	(8,300)
Recreation & Comm Svcs	Professional & Specialized Service - Based on actuals for season shows		101.529.7430	(4,162)
Recreation & Comm Svcs	Temporary Personnel - Decrease due to pool closure Nov-Jan (corresponding reduction in revenue 101.531.4616)		101.531.7002	(50,000)
Recreation & Comm Svcs	Other Contractual Services - Decrease in enrollment for contract sports classes/camps (corresponding reduction in revenue in 101.531.4613)		101.531.7432	(13,780)
Recreation & Comm Svcs	Special Department Expense - Preschool licensing requirements (lead testing, application fees)		101.532.7427	3,000
Recreation & Comm Svcs	Other Contractual Services - Decrease in enrollment for contracts (theatre classes)		101.532.7432	(5,000)
Recreation & Comm Svcs	Special Community Services - Based on YTD actuals and estimates for summer 2026		101.532.7441	(32,400)
Finance	Offset higher than anticipated professional meeting costs. Decrease in office expenses based on actual needs.		101.535.7424	(2,500)
Finance	Higher than expected training and professional meeting costs.		101.535.7435	2,500

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Non-Departmental (Other)	Higher than expected general liability and insurance claims expenses.		101.540.7442	75,000
Non-Departmental (Other)	Excess vacancy savings over 2% factor and based on YTD actual trends.		101.540.7001	(1,005,905)
Non-Departmental (Other)	Transfer Out to support increased IT Fund licensing costs.		101.980.9899	60,502
Community Development	Salary Savings to Offset Interim Planning Staff Services.		101.551.7001	(49,999)
Community Development	Interim Planning Staff Services - Planning Tech.		101.551.7430	49,999
Legal Services	Additional Outside Legal Counsel for Measure K, 820 Harriet, 1368 Theresa, and Jane Doe vs CPD cases.		101.560.7430	262,000
Police Department	Salary Savings to Offset OT Increase.		101.602.7001	(120,000)
Police Department	OT Increase due to Staffing Shortages.		101.602.7003	100,000
Police Department	Increased need or IT supplies.		101.602.7427	20,000
Police Department	Salary Savings to Offset OT Increase.		101.605.7001	(275,000)
Police Department	OT Increase due to Staffing Shortages.		101.605.7003	275,000
Public Works	Salary savings to offset temporary office assistant.		101.701.7001	(25,000)
Public Works	Temporary office assistant.		101.701.7430	25,000
Public Works	Purchase of one (1) new HVAC unit at the Campbell Community Center Building N and \repair work to the fire sprinkler system at the Campbell Community Center for repair work to the fire sprinkler system at the Campbell Community Center. <b>Proposed funding from Community Center reserve.</b>		101.780.7432	56,000
Public Works	Emergency pool repairs at CCC. <b>Proposed funding from Community Center reserve.</b>		101.780.7428	51,577
Public Works	Emergency roof repairs at CCC Building A. <b>Proposed funding from Community Center reserve.</b>		101.780.7429	14,000
<b>Grand Total</b>				<b>(529,876)</b>

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**OTHER FUNDS**

<b>Fund</b>	<b>Description</b>	<b>Rev or Exp</b>	<b>GL Account</b>	<b>Amount</b>
204 - Gas Tax Fund	Salary Savings to Offset contractual service needs	Exp	204.760.7001	(170,000)
204 - Gas Tax Fund	Contractual services for Centerline stripping annual project and sidewalk removal and replacement projects	Exp	204.760.7432	170,000
207 - LLD Fund	Salary Savings to Offset equipment needs	Exp	207.770.7001	(80,000)
207 - LLD Fund	Purchase two (2) Gridsmart Processors, Video Detection Equipment for Winchester Blvd and Hacienda Ave intersection, and four (4) Signalized Intersection Battery Backups	Exp	207.770.7429	80,000
207 - LLD Fund	Salary Savings to Offset contractual service needs	Exp	207.775.7001	(98,000)
207 - LLD Fund	Additional contractual tree pruning and purchase and installation of new irrigation controllers	Exp	207.775.7432	98,000
641 - Motor Vehicle Pool Fund	Salary Savings to Offset equipment needs	Exp	641.750.7001	(70,000)
641 - Motor Vehicle Pool Fund	Budget shift from maintenance account to equipment account for purchase of electric service vehicle for parks.	Exp	641.750.7429	(30,000)
641 - Motor Vehicle Pool Fund	Purchase of electric light duty truck, striper attachment, electric powered service vehicle for parks	Exp	641.750.7884	100,000
647 - IT Pool Fund	ESRI - Service price increase as they changed their subscription	Exp	647.547.7429	12,700
647 - IT Pool Fund	VMWare Renewal - Changed their service to subscription based	Exp	647.547.7429	18,708
647 - IT Pool Fund	SQL for Laserfiche	Exp	647.547.7429	2,651
647 - IT Pool Fund	PC's for PD report writing	Exp	647.547.7438	16,443
647 - IT Pool Fund	Teams conference rooms - Need to purchase controllers for Teams room for all conference rooms.	Exp	647.547.7429	10,000