

Exhibit A
 Mid-Year Adjustments
 Fiscal Year 2025-2026

Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
Mid-Year Amendments				
CITY CLERK				
Salary & Benefits Expense Adjustment				
10005000.71001	Regular Employee Salary	\$ 301,780.00	\$ 3,020.00	\$ 304,800.00
10005000.71012	Medical Insurance	\$ 51,840.00	\$ 6,220.00	\$ 58,060.00
10005000.71021	Service Contribution-PERS	\$ 14,060.00	\$ 17,430.00	\$ 31,490.00
10005000.71023	Deferred Comp	\$ 2,400.00	\$ 20.00	\$ 2,420.00
10005000.71025	Unemployment Insurance	\$ 660.00	\$ 440.00	\$ 1,100.00
Total Salary & Benefit Expense Adjustments		\$ 370,740.00	\$ 27,130.00	\$ 397,870.00
Operational Expense Adjustment				
10005000.72450	Misc. Professional Services	\$ 83,860.00	\$ (53,860.00)	\$ 30,000.00
Total Operational Expense Adjustments		\$ 83,860.00	\$ (53,860.00)	\$ 30,000.00
CITY COUNCIL				
Operational Expense Adjustment				
10005001.72498	Legislative Advocacy	\$ -	\$ 70,000.00	\$ 70,000.00
		\$ -	\$ 70,000.00	\$ 70,000.00
CITY MANAGER & EDD				
Salary & Benefits Expense Adjustment				
10010000.71012	Medical Insurance	\$ 84,220.00	\$ 6,370.00	\$ 90,590.00
10010000.71021	Service Contribution-PERS	\$ 39,430.00	\$ 32,970.00	\$ 72,400.00
10010000.71025	Unemployment Insurance	\$ 2,000.00	\$ 370.00	\$ 2,370.00
		\$ 125,650.00	\$ 39,710.00	\$ 165,360.00
CITY ATTORNEY				
Salary & Benefits Expense Adjustment				
10015000.71001	Regular Employee Salary	\$ 758,000.00	\$ 20,880.00	\$ 778,880.00
10015000.71012	Medical Insurance	\$ 80,510.00	\$ 2,000.00	\$ 82,510.00
10015000.71021	Service Contribution-PERS	\$ 32,530.00	\$ 48,610.00	\$ 81,140.00
10015000.71023	Deferred Comp	\$ 15,840.00	\$ 730.00	\$ 16,570.00
10015000.71024	LI & AD & D	\$ 740.00	\$ 2,440.00	\$ 3,180.00
10015000.71025	Unemployment Insurance	\$ 1,650.00	\$ 520.00	\$ 2,170.00
10015100.71001	Regular Employee Salary	\$ 366,870.00	\$ 8,830.00	\$ 375,700.00
10015100.71012	Medical Insurance	\$ 50,890.00	\$ 13,200.00	\$ 64,090.00
10015100.71021	Service Contribution-PERS	\$ 15,500.00	\$ 23,790.00	\$ 39,290.00
10015100.71024	LI & AD & D	\$ 1,370.00	\$ 1,030.00	\$ 2,400.00
10015100.71025	Unemployment Insurance	\$ 810.00	\$ 180.00	\$ 990.00
Total Salary & Benefit Expense Adjustments		\$ 1,324,710.00	\$ 122,210.00	\$ 1,446,920.00
INTERNAL SERVICES				
Employee Benefits Revenue Adjustment				
65500000.59903	Chiropractic	\$ 85,800.00	\$ 24,200.00	\$ 110,000.00
65500000.59904	Life Insurance	\$ 135,000.00	\$ 85,000.00	\$ 220,000.00
Total Revenue Adjustments		\$ 220,800.00	\$ 109,200.00	\$ 330,000.00
Employee Benefits Expense Adjustment				
65522000.74004	Chiropractic Insurance	\$ 86,000.00	\$ 24,000.00	\$ 110,000.00
65522000.74051	Life Insurance	\$ 135,000.00	\$ 5,000.00	\$ 140,000.00
		\$ 221,000.00	\$ 29,000.00	\$ 250,000.00
Salary & Benefits Expense Adjustment				
10020000.71001	Regular Employee Salary	\$ 66,940.00	\$ 31,000.00	\$ 97,940.00
10020000.71012	Medical Insurance	\$ 8,390.00	\$ 12,230.00	\$ 20,620.00
10020000.71021	Service Contributions - PERS	\$ 3,740.00	\$ 23,900.00	\$ 27,640.00
10020000.71023	Deferred Comp	\$ -	\$ 1,040.00	\$ 1,040.00

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Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
10020100.71001	Regular Employee Salary	\$ 334,900.00	\$ 2,975.00	\$ 337,875.00
10020100.71012	Medical Insurance	\$ 56,450.00	\$ 5,780.00	\$ 62,230.00
10020100.71021	Service Contributions - PERS	\$ 14,150.00	\$ 21,180.00	\$ 353,330.00
10020100.71023	Deferred Comp	\$ 10,050.00	\$ 90.00	\$ 10,140.00
10020100.71024	LI & AD & D	\$ 560.00	\$ 1,770.00	\$ 2,330.00
10020100.71025	Unemployment Insurance	\$ 730.00	\$ 170.00	\$ 900.00
10020202.71001	Regular Employee Salary	\$ 695,470.00	\$ 26,500.00	\$ 721,970.00
10020202.71009	Incentive Pay	\$ 3,600.00	\$ 1,800.00	\$ 5,400.00
10020202.71012	Medical Insurance	\$ 148,100.00	\$ 5,140.00	\$ 153,240.00
10020202.71021	Service Contributions - PERS	\$ 38,580.00	\$ 36,100.00	\$ 74,680.00
10020202.71023	Deferred Comp	\$ 16,710.00	\$ 690.00	\$ 17,400.00
10020202.71024	LI & AD & D	\$ 970.00	\$ 2,170.00	\$ 3,140.00
10020202.71025	Unemployment Insurance	\$ 1,530.00	\$ 370.00	\$ 1,900.00
10020203.71002	Overtime	\$ 25,870.00	\$ 9,130.00	\$ 35,000.00
10020203.71012	Medical Insurance	\$ 185,750.00	\$ 18,000.00	\$ 203,750.00
10020203.71021	Service Contributions - PERS	\$ 49,130.00	\$ 39,170.00	\$ 88,300.00
10020203.71024	LI & AD & D	\$ 1,950.00	\$ 810.00	\$ 2,760.00
10020203.71025	Unemployment Insurance	\$ 1,890.00	\$ 430.00	\$ 2,320.00
10020300.71001	Regular Employee Salary	\$ 530,800.00	\$ (82,020.00)	\$ 448,780.00
10020300.71012	Medical Insurance	\$ 89,770.00	\$ 9,780.00	\$ 99,550.00
10020300.71021	Service Contributions - PERS	\$ 20,050.00	\$ 26,940.00	\$ 46,990.00
10020300.71024	LI & AD & D	\$ 950.00	\$ 860.00	\$ 1,810.00
10020400.71012	Medical Insurance	\$ 123,020.00	\$ 14,000.00	\$ 137,020.00
10020400.71021	Service Contributions - PERS	\$ 6,020.00	\$ 90,440.00	\$ 96,460.00
10020400.71024	LI & AD & D	\$ 2,300.00	\$ 1,120.00	\$ 3,420.00
Total Salary & Benefits Expense Adjustments		\$ 2,438,370.00	\$ 301,565.00	\$ 3,057,935.00
Operational Expense Adjustment				
10020203.72312	Bank Services	\$ 80,000.00	\$ 130,000.00	\$ 210,000.00
10020302.72450	Misc. Professional Services	\$ 138,500.00	\$ 21,500.00	\$ 160,000.00
Total Operational Expense Adjustments		\$ 218,500.00	\$ 151,500.00	\$ 370,000.00
POLICE				
Salary & Benefits Expense Adjustment				
10030001.71012	Medical Insurance	\$ 83,270.00	\$ 73,160.00	\$ 156,430.00
10030001.71021	Service Contribution - PERS	\$ 46,570.00	\$ 11,990.00	\$ 58,560.00
10030001.71024	LI & AD & D	\$ 780.00	\$ 1,320.00	\$ 2,100.00
10030001.71025	Unemployment Insurance	\$ 1,260.00	\$ 340.00	\$ 1,600.00
10031002.71001	Regular Employee Salary	\$ 310,970.00	\$ 6,630.00	\$ 317,600.00
10031002.71002	Overtime	\$ 17,250.00	\$ 12,750.00	\$ 30,000.00
10031002.71012	Medical Insurance	\$ 61,090.00	\$ 11,110.00	\$ 72,200.00
10031002.71021	Service Contribution - PERS	\$ 18,680.00	\$ 14,340.00	\$ 33,020.00
10031002.71023	Deferred Comp	\$ 6,830.00	\$ 190.00	\$ 7,020.00
10031002.71024	LI & AD & D	\$ 540.00	\$ 740.00	\$ 1,280.00
10031004.71001	Regular Employee Salary	\$ 2,140,290.00	\$ 112,780.00	\$ 2,253,070.00
10031004.71002	Overtime	\$ 143,320.00	\$ 50,000.00	\$ 193,320.00
10031004.71006	Longevity Pay	\$ 22,500.00	\$ 6,300.00	\$ 28,800.00
10031004.71007	Uniform Allowance	\$ 21,010.00	\$ 3,320.00	\$ 24,330.00
10031004.71012	Medical Insurance	\$ 386,670.00	\$ 32,250.00	\$ 418,920.00
10031004.71021	Service Contribution - PERS	\$ 154,580.00	\$ 79,680.00	\$ 234,260.00
10031004.71023	Deferred Comp	\$ 48,400.00	\$ 1,290.00	\$ 49,690.00
10031004.71024	LI & AD & D	\$ 1,930.00	\$ 340.00	\$ 2,270.00
10031004.71025	Unemployment Insurance	\$ 5,471.00	\$ 959.00	\$ 6,430.00
10031102.71001	Regular Employee Salary	\$ 120,390.00	\$ 11,620.00	\$ 132,010.00
10031102.71012	Medical Insurance	\$ 24,070.00	\$ 4,380.00	\$ 28,450.00
10031002.71023	Deferred Comp	\$ 3,610.00	\$ 350.00	\$ 3,960.00

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Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
10031102.71024	LI & AD & D	\$ 110.00	\$ 100.00	\$ 210.00
10031102.71025	Unemployment Insurance	\$ 260.00	\$ 80.00	\$ 340.00
10032000.71002	Overtime	\$ 982,540.00	\$ 300,000.00	\$ 1,282,540.00
10032000.71006	Longevity Pay	\$ 45,000.00	\$ 61,600.00	\$ 106,600.00
10032000.71007	Uniform Allowance	\$ 17,100.00	\$ 800.00	\$ 17,900.00
10032000.71010	Admin Leave Pay	\$ 112,370.00	\$ 10,000.00	\$ 122,370.00
10032000.71012	Medical Insurance	\$ 907,630.00	\$ 127,640.00	\$ 1,035,270.00
10032000.71021	Service Contribution - PERS	\$ 895,610.00	\$ 48,790.00	\$ 944,400.00
10032000.71023	Deferred Comp	\$ 181,050.00	\$ 4,120.00	\$ 185,170.00
10032000.71024	LI & AD & D	\$ 4,390.00	\$ 2,740.00	\$ 7,130.00
10032000.71025	Unemployment Insurance	\$ 16,406.00	\$ 2,884.00	\$ 19,290.00
10332000.71001	Regular Employee Salary	\$ 2,281,340.00	\$ 502,420.00	\$ 2,783,760.00
10332000.71012	Medical Insurance	\$ 393,980.00	\$ 48,430.00	\$ 442,410.00
10332000.71021	Service Contribution - PERS	\$ 396,630.00	\$ 24,890.00	\$ 421,520.00
10332000.71024	LI & AD & D	\$ 2,170.00	\$ 710.00	\$ 2,880.00
10332000.71025	Unemployment Insurance	\$ 6,720.00	\$ 770.00	\$ 7,490.00
Total Salary & Benefit Expense Adjustments		\$ 9,862,787.00	\$ 1,571,813.00	\$ 11,434,600.00
Operational Expense Adjustment				
64399100.77040	Vehicle Replacement	\$ 1,164,877.00	\$ 30,000.00	\$ 1,194,877.00
		\$ 1,164,877.00	\$ 30,000.00	\$ 1,194,877.00
Operational Revenue Adjustment				
10030001.56424	Police Training - POST	\$ 55,000.00	\$ (25,000.00)	\$ 30,000.00
Total Operational Revenue Adjustments		\$ 55,000.00	\$ (25,000.00)	\$ 30,000.00
FIRE				
Salary & Benefits Expense Adjustment				
10040001.71002	Part-time Salary	\$ -	\$ 28,770.00	\$ 28,770.00
10040001.71006	Longevity Pay	\$ 3,000.00	\$ 7,300.00	\$ 10,300.00
10040001.71007	Uniform Allowance	\$ 950.00	\$ 950.00	\$ 1,900.00
10040001.71009	Incentive Pay	\$ 6,600.00	\$ 3,000.00	\$ 9,600.00
10040001.71012	Medical Insurance	\$ 99,030.00	\$ 15,540.00	\$ 114,570.00
10040001.71024	LI & AD & D	\$ 930.00	\$ 1,230.00	\$ 2,160.00
10040001.71025	Unemployment Insurance	\$ 1,620.00	\$ 310.00	\$ 1,930.00
10041000.71001	Regular Employee Salary	\$ 5,677,500.00	\$ 48,270.00	\$ 5,725,770.00
10041000.71002	Overtime	\$ 443,086.21	\$ (313,566.21)	\$ 129,520.00
10041000.71006	Longevity Pay	\$ 55,500.00	\$ 3,000.00	\$ 58,500.00
10041000.71007	Uniform Allowance	\$ 2,850.00	\$ 80.00	\$ 2,930.00
10041000.71012	Medical Insurance	\$ 816,100.00	\$ 85,660.00	\$ 901,760.00
10041000.71021	Service Contribution-PERS	\$ 895,660.00	\$ 29,790.00	\$ 925,450.00
10041000.71024	LI & AD & D	\$ 110.00	\$ 100.00	\$ 210.00
10041000.71025	Unemployment Insurance	\$ 12,490.00	\$ 2,590.00	\$ 15,080.00
10041100.71002	Overtime	\$ 172,500.00	\$ (149,400.00)	\$ 23,100.00
10341000.71001	Regular Employee Salary	\$ 628,890.00	\$ 121,110.00	\$ 750,000.00
10341000.71002	Overtime	\$ 1,820,210.00	\$ 72,240.00	\$ 1,892,450.00
10341000.71009	Incentive Pay	\$ 10,540.00	\$ 57,210.00	\$ 67,750.00
10341000.71012	Medical Insurance	\$ 109,180.00	\$ 40,130.00	\$ 149,310.00
10341000.71021	Service Contribution-PERS	\$ 113,850.00	\$ 9,400.00	\$ 123,250.00
10341000.71023	Deferred Comp	\$ 13,330.00	\$ 11,620.00	\$ 24,950.00
10341000.71025	Unemployment Insurance	\$ 1,380.00	\$ 380.00	\$ 1,760.00
Total Salary & Benefit Expense Adjustments		\$ 10,885,306.21	\$ 75,713.79	\$ 10,961,020.00
Operational Revenue Adjustment				
10040001.56004	Federal Grants	\$ 529,370.00	\$ (492,370.00)	\$ 37,000.00
10040001.56509	Weed Abatement	\$ 10,000.00	\$ (9,850.00)	\$ 150.00
10040001.57101	Site Planning	\$ 5,000.00	\$ (3,500.00)	\$ 1,500.00

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Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
10040001.57104	State Mandated Inspections	\$ 90,000.00	\$ (11,000.00)	\$ 79,000.00
10040001.57105	Misc. Charges & Fees	\$ 16,500.00	\$ (9,500.00)	\$ 7,000.00
10040001.57106	Operating Permits	\$ 40,000.00	\$ (40,000.00)	\$ -
10041100.57107	Strike Team Reimbursements	\$ 200,000.00	\$ (160,000.00)	\$ 40,000.00
Total Operational Revenue Adjustments		\$ 890,870.00	\$ (726,220.00)	\$ 164,650.00
Operational Expense Adjustment				
10041000.72358	Training and Education	\$ 100,190.57	\$ (20,691.00)	\$ 79,499.57
10341000.72306	Safety Equipment	\$ 34,600.00	\$ 35,400.00	\$ 70,000.00
10341000.72358	Training and Education	\$ 22,000.00	\$ (22,000.00)	\$ -
64102000.77030	Equipment Replacement	\$ 40,000.00	\$ 20,000.00	\$ 60,000.00
Total Operational Expense Adjustments		\$ 196,790.57	\$ 12,709.00	\$ 209,499.57
PUBLIC WORKS				
Salary & Benefits Expense Adjustment				
10050001.71009	Incentive Pay	\$ -	\$ 600.00	\$ 600.00
10050001.71012	Medical Insurance	\$ 66,650.00	\$ 10,500.00	\$ 77,150.00
10050001.71021	Service Contributions - PERS	\$ 22,150.00	\$ 21,650.00	\$ 43,800.00
10050001.71023	Deferred Comp	\$ 12,590.00	\$ 40.00	\$ 12,630.00
10050001.71024	LI & AD & D	\$ 1,590.00	\$ 230.00	\$ 1,820.00
10050001.71025	Unemployment Insurance	\$ 930.00	\$ 110.00	\$ 1,040.00
10050103.71001	Regular Employee Salary	\$ 102,370.00	\$ (16,460.00)	\$ 85,910.00
10050103.71012	Medical Insurance	\$ 8,310.00	\$ 8,090.00	\$ 16,400.00
10050103.71021	Service Contributions - PERS	\$ 7,520.00	\$ 1,650.00	\$ 9,170.00
10050103.71012	LI & AD & D	\$ 120.00	\$ 160.00	\$ 280.00
10050500.71001	Regular Employee Salary	\$ 1,968,270.00	\$ 60,440.00	\$ 2,028,710.00
10050500.71012	Medical Insurance	\$ 295,470.00	\$ 27,810.00	\$ 323,280.00
10050500.71021	Service Contributions - PERS	\$ 127,930.00	\$ 81,690.00	\$ 209,620.00
10050500.71023	Deferred Comp	\$ 54,760.00	\$ 3,950.00	\$ 58,710.00
10050500.71024	LI & AD & D	\$ 3,760.00	\$ 5,050.00	\$ 8,810.00
10050500.71025	Unemployment Insurance	\$ 4,330.00	\$ 1,400.00	\$ 5,730.00
10050500.71188	Personnel Transfer Recovery	\$ 830,000.00	\$ 5,000.00	\$ 835,000.00
10051000.71002	Overtime	\$ 15,080.00	\$ 4,920.00	\$ 20,000.00
10051000.71012	Medical Insurance	\$ 69,400.00	\$ 15,420.00	\$ 84,820.00
10051000.71021	Service Contributions - PERS	\$ 21,230.00	\$ 21,300.00	\$ 42,530.00
10051000.71023	Deferred Comp	\$ 7,760.00	\$ 190.00	\$ 7,950.00
10051000.71024	LI & AD & D	\$ 990.00	\$ 370.00	\$ 1,360.00
10051000.71025	Unemployment Insurance	\$ 920.00	\$ 160.00	\$ 1,080.00
30156001.71003	Part-Time Salary	\$ 76,050.00	\$ (29,250.00)	\$ 46,800.00
30156001.71009	Incentive Pay	\$ 36,600.00	\$ 3,000.00	\$ 39,600.00
30156001.71012	Medical Insurance	\$ 319,020.00	\$ 30,140.00	\$ 349,160.00
30156001.71021	Service Contributions - PERS	\$ 70,410.00	\$ 99,790.00	\$ 170,200.00
30156001.71023	Deferred Comp	\$ 34,410.00	\$ 1,440.00	\$ 35,850.00
30156001.71024	LI & AD & D	\$ 2,780.00	\$ 200.00	\$ 2,980.00
53053003.71008	Meal Allowance	\$ 2,000.00	\$ 2,200.00	\$ 4,200.00
53053003.71012	Medical Insurance	\$ 239,680.00	\$ 37,780.00	\$ 277,460.00
53053003.71021	Service Contributions - PERS	\$ 64,740.00	\$ 94,700.00	\$ 159,440.00
53053003.71023	Deferred Comp	\$ 29,150.00	\$ 2,570.00	\$ 31,720.00
53053003.71025	Unemployment Insurance	\$ 3,120.00	\$ 940.00	\$ 4,060.00
53053004.71025	Unemployment Insurance	\$ 100.00	\$ 110.00	\$ 210.00
53053005.71025	Unemployment Insurance	\$ 30.00	\$ 20.00	\$ 50.00
53053007.71012	Medical Insurance	\$ 830,170.00	\$ 100,070.00	\$ 930,240.00
53053007.71021	Service Contributions - PERS	\$ 222,610.00	\$ 218,810.00	\$ 441,420.00
53053007.71025	Unemployment Insurance	\$ 9,150.00	\$ 1,570.00	\$ 10,720.00
56052005.71021	Service Contributions - PERS	\$ 24,570.00	\$ 25,250.00	\$ 49,820.00
56052005.71023	Deferred Comp	\$ 14,110.00	\$ 340.00	\$ 14,450.00

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56052005.71024	LI & AD & D	\$ 570.00	\$ 770.00	\$ 1,340.00
56052006.71012	Medical Insurance	\$ 24,070.00	\$ 2,890.00	\$ 26,960.00
56052006.71021	Service Contributions - PERS	\$ 2,610.00	\$ 2,870.00	\$ 5,480.00
56052006.71023	Deferred Comp	\$ 1,550.00	\$ 80.00	\$ 1,630.00
56052006.71025	Unemployment Insurance	\$ 110.00	\$ 100.00	\$ 210.00
60054101.71012	Medical Insurance	\$ 53,060.00	\$ 11,060.00	\$ 64,120.00
60054101.71015	Medicare Insurance	\$ 5,440.00	\$ 100.00	\$ 5,540.00
60054101.71021	Service Contributions - PERS	\$ 2,380.00	\$ 36,960.00	\$ 39,340.00
60054101.71024	LI & AD & D	\$ 570.00	\$ 880.00	\$ 1,450.00
60054101.71025	Unemployment Insurance	\$ 800.00	\$ 110.00	\$ 910.00
65055000.71008	Meal Allowance	\$ -	\$ 400.00	\$ 400.00
65055000.71009	Incentive Pay	\$ 4,800.00	\$ 4,800.00	\$ 9,600.00
65055000.71012	Medical Insurance	\$ 159,170.00	\$ 15,060.00	\$ 174,230.00
65055000.71015	Medicare Insurance	\$ 10,740.00	\$ 96,660.00	\$ 107,400.00
65055000.71021	Service Contributions - PERS	\$ 33,830.00	\$ 43,690.00	\$ 77,520.00
65055000.71024	LI & AD & D	\$ 1,240.00	\$ 410.00	\$ 1,650.00
65055000.71025	Unemployment Insurance	\$ 1,610.00	\$ 270.00	\$ 1,880.00
Total Salary & Benefit Expense Adjustments		\$ 5,903,380.00	\$ 1,061,060.00	\$ 6,964,440.00
Operational Revenue Adjustment				
10050500.57500	Engineering Fees	\$ 381,790.00	\$ 118,210.00	\$ 500,000.00
30300000.56037	Reimb-Measure K	\$ -	\$ 494,780.00	\$ 494,780.00
30700000.56402	Other Federal Grants	\$ -	\$ 1,501,700.00	\$ 1,501,700.00
31400000.57501	Development Impact Fees	\$ 804,020.00	\$ (304,020.00)	\$ 500,000.00
53000000.55024	Revenue-Other	\$ -	\$ 36,000.00	\$ 36,000.00
53000000.58891	Customer Accounts	\$ 18,166,040.00	\$ 775,870.00	\$ 18,941,910.00
53500000.57501	Development Impact Fees	\$ 31,420.00	\$ 118,580.00	\$ 150,000.00
56000000.58890	City Accounts	\$ 476,020.00	\$ 49,630.00	\$ 525,650.00
56000000.58891	Customer Accounts	\$ 13,836,700.00	\$ 722,160.00	\$ 14,558,860.00
56000000.58910	Water Tap Fees	\$ 40,000.00	\$ 10,000.00	\$ 50,000.00
56000000.59525	Water Meter Installation	\$ 75,000.00	\$ 225,000.00	\$ 300,000.00
56100000.59596	DBCP Settlements	\$ 360,000.00	\$ (19,610.00)	\$ 340,390.00
56200000.57506	Non-potable water	\$ 181,510.00	\$ (56,510.00)	\$ 125,000.00
Total Operational Revenue Adjustments		\$ 34,352,500.00	\$ 3,671,790.00	\$ 38,024,290.00
Operational Expense Adjustment				
10051000.72534	Repairs to Buildings	\$ 75,000.00	\$ 75,000.00	\$ 150,000.00
10051100.72499	Misc Contract Services	\$ -	\$ 11,750.00	\$ 11,750.00
60054105.72534	Repairs to Buildings	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00
Total Operational Expense Adjustments		\$ 90,000.00	\$ 91,750.00	\$ 181,750.00
ELECTRIC UTILITY				
Salary & Benefits Expense Adjustment				
50060001.71012	Medical Insurance	\$ 208,560.00	\$ 26,990.00	\$ 235,550.00
50060001.71021	Service Contribution-PERS	\$ 98,170.00	\$ 69,620.00	\$ 167,790.00
50060001.71025	Unemployment Insurance	\$ 3,470.00	\$ 880.00	\$ 4,350.00
50061000.71012	Medical Insurance	\$ 76,660.00	\$ 4,940.00	\$ 81,600.00
50061000.71021	Service Contribution-PERS	\$ 64,530.00	\$ 16,460.00	\$ 80,990.00
50061000.71024	LI & AD & D	\$ 2,400.00	\$ 1,640.00	\$ 4,040.00
50061000.71025	Unemployment Insurance	\$ 1,760.00	\$ 500.00	\$ 2,260.00
50061500.71007	Uniform Allowance	\$ 600.00	\$ 900.00	\$ 1,500.00
50061500.71012	Medical Insurance	\$ 157,780.00	\$ 17,330.00	\$ 175,110.00
50061500.71021	Service Contribution-PERS	\$ 123,180.00	\$ 53,660.00	\$ 176,840.00
50061500.71024	LI & AD & D	\$ 2,380.00	\$ 5,430.00	\$ 7,810.00
50061500.71025	Unemployment Insurance	\$ 3,580.00	\$ 720.00	\$ 4,300.00
50061510.71007	Uniform Allowance	\$ 600.00	\$ 900.00	\$ 1,500.00

Exhibit A
Mid-Year Adjustments
Fiscal Year 2025-2026

Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
50061510.71012	Medical Insurance	\$ 56,930.00	\$ 5,620.00	\$ 62,550.00
50061510.71021	Service Contribution-PERS	\$ 28,970.00	\$ 7,410.00	\$ 36,380.00
50061510.71023	Deferred Comp	\$ 10,700.00	\$ 80.00	\$ 10,780.00
50061510.71024	LI & AD & D	\$ 1,240.00	\$ 1,600.00	\$ 2,840.00
50061510.71025	Unemployment Insurance	\$ 780.00	\$ 250.00	\$ 1,030.00
50062000.71012	Medical Insurance	\$ 75,900.00	\$ 9,110.00	\$ 85,010.00
50062000.71021	Service Contribution-PERS	\$ 15,410.00	\$ 16,710.00	\$ 32,120.00
50062000.71023	Deferred Comp	\$ 6,960.00	\$ 310.00	\$ 7,270.00
50062000.71025	Unemployment Insurance	\$ 660.00	\$ 340.00	\$ 1,000.00
50064100.71012	Medical Insurance	\$ 327,840.00	\$ 26,440.00	\$ 354,280.00
50064100.71021	Service Contribution-PERS	\$ 223,060.00	\$ 61,810.00	\$ 284,870.00
50064100.71024	LI & AD & D	\$ 5,920.00	\$ 3,250.00	\$ 9,170.00
50064200.71007	Uniform Allowance	\$ 1,120.00	\$ 1,880.00	\$ 3,000.00
50064200.71012	Medical Insurance	\$ 97,860.00	\$ 8,430.00	\$ 106,290.00
50064200.71021	Service Contribution-PERS	\$ 80,110.00	\$ 19,770.00	\$ 99,880.00
50064200.71024	LI & AD & D	\$ 2,790.00	\$ 730.00	\$ 3,520.00
50064400.71007	Uniform Allowance	\$ 400.00	\$ 50.00	\$ 450.00
50064400.71021	Service Contribution-PERS	\$ 27,280.00	\$ 6,720.00	\$ 34,000.00
50064400.71023	Deferred Comp	\$ 10,120.00	\$ 10.00	\$ 10,130.00
50064400.71024	LI & AD & D	\$ 1,120.00	\$ 900.00	\$ 2,020.00
50064500.71012	Medical Insurance	\$ 52,360.00	\$ 6,050.00	\$ 58,410.00
50064500.71021	Service Contribution-PERS	\$ 49,300.00	\$ 12,110.00	\$ 61,410.00
50064500.71024	LI & AD & D	\$ 1,620.00	\$ 1,390.00	\$ 3,010.00
50064500.71025	Unemployment Insurance	\$ 1,340.00	\$ 390.00	\$ 1,730.00
50199000.71024	LI & AD & D	\$ -	\$ 6,700.00	\$ 6,700.00
50199000.71025	Unemployment Insurance	\$ -	\$ 3,380.00	\$ 3,380.00
Total Salary & Benefit Expense Adjustments		\$ 1,823,460.00	\$ 401,410.00	\$ 2,224,870.00
Operational Expense Adjustment				
50060500.72901	Generation	\$ 30,117,170.00	\$ 2,808,130.00	\$ 32,925,300.00
50060500.72902	Transmission	\$ 15,373,900.00	\$ (1,106,060.00)	\$ 14,267,840.00
50060500.72903	Management Services	\$ 2,034,480.00	\$ (301,240.00)	\$ 1,733,240.00
50061500.72369	Software Licensing Cost	\$ 500,900.00	\$ (198,900.00)	\$ 302,000.00
50199000.77020	Capital	\$ 5,638,239.00	\$ 982,060.00	\$ 6,620,299.00
50362500.76220	Operating Transfer Out	\$ -	\$ 883,330.00	\$ 883,330.00
50862500.72901	Generation	\$ 6,483,550.00	\$ 208,950.00	\$ 6,692,500.00
Total Operational Expense Adjustments		\$ 60,148,239.00	\$ 3,276,270.00	\$ 63,424,509.00
Operational Revenue Adjustment				
50000000.54332	Investment Earnings	500,000	200,000	700,000
50000000.55103	Interfund Credit	269,000	93,740	362,740
50000000.58781	Large Industrial-G5	2,317,950	242,010	2,559,960
50000000.58800	Domestic-Residential-EA	30,331,790	(509,090)	29,822,700
50000000.58801	EA Energy cost Adjustment	5,558,470	776,380	6,334,850
50000000.58802	Res. Low Income Disc ED	1,046,120	364,530	1,410,650
50000000.58803	ED Energy Cost Adjustment	540,200	107,210	647,410
50000000.58804	Domestic Mobile Home Pks-EM	343,370	(25,140)	318,230
50000000.58805	EM Energy Cost Adjustment	89,820	11,720	101,540
50000000.58806	Small Commercial-G1	7,955,030	(132,510)	7,822,520
50000000.58807	G1 Energy Cost Adjustment	1,494,930	309,560	1,804,490
50000000.58808	Large Commercial-G2	17,411,260	(329,830)	17,081,430
50000000.58809	G2 Energy Cost Adjustment	3,949,240	813,550	4,762,790
50000000.58810	Small Industrial-G3	1,417,410	5,610	1,423,020
50000000.58811	G3 Energy Cost Adjustment	277,340	82,880	360,220
50000000.55812	Medium Industrial-G4	4,417,810	(854,220)	3,563,590
50000000.58813	G4 Energy Cost Adjustment	1,081,940	7,590	1,089,530

Exhibit A
 Mid-Year Adjustments
 Fiscal Year 2025-2026

Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
50000000.58815	G5 Energy Cost Adjustment	747,240	270,270	1,017,510
50000000.58816	Large Industrial Option	5,468,100	(248,150)	5,219,950
50000000.58817	I1 Energy Cost Adjustment	1,786,670	416,420	2,203,090
50000000.58822	City Accounts-ES	1,698,170	(13,050)	1,685,120
50000000.58823	ES energy Cost Adjustment	539,010	105,790	644,800
50100000.50001	Operating Transfer In	-	883,330	883,330
50300000.59543	LCFS Proceeds	120,000	883,330	1,003,330
50400000.58881	Public Benefits	2,063,600	(44,020)	2,019,580
		<u>91,424,470</u>	<u>3,417,910</u>	<u>94,842,380</u>

PRCS

Salary & Benefits Expense Adjustment

20070001.71002	Overtime	\$ -	\$ 1,440.00	\$ 1,440.00
20070001.71009	Incentive Pay	\$ 1,800.00	\$ 1,400.00	\$ 3,200.00
20070001.71012	Medical Insurance	\$ 49,950.00	\$ 4,000.00	\$ 53,950.00
20070001.71021	Service Contribution-PERS	\$ 27,350.00	\$ 25,010.00	\$ 52,360.00
20070001.71023	Deferred Comp	\$ 12,150.00	\$ 920.00	\$ 13,070.00
20070001.71024	LI & AD & D	\$ 850.00	\$ 1,930.00	\$ 2,780.00
20070001.71025	Unemployment Insurance	\$ 1,390.00	\$ 190.00	\$ 1,580.00
20071001.71001	Regular Employee Salary	\$ 60,920.00	\$ 460.00	\$ 61,380.00
20071001.71021	Service Contribution-PERS	\$ 3,090.00	\$ 3,090.00	\$ 6,180.00
20071001.71023	Deferred Comp	\$ 1,810.00	\$ 30.00	\$ 1,840.00
20071001.71032	Cell Stipend	\$ -	\$ 600.00	\$ 600.00
20071200.71021	Service Contribution-PERS	\$ 2,950.00	\$ 2,860.00	\$ 5,810.00
20071402.71001	Regular Employee Salary	\$ 77,020.00	\$ 5,470.00	\$ 82,490.00
20071402.71012	Medical Insurance	\$ 24,070.00	\$ 2,890.00	\$ 26,960.00
20071402.71021	Service Contribution-PERS	\$ 3,190.00	\$ 5,270.00	\$ 8,460.00
20071402.71023	Deferred Comp	\$ 2,310.00	\$ 160.00	\$ 2,470.00
20072100.71001	Regular Employee Salary	\$ 125,160.00	\$ 930.00	\$ 126,090.00
20072100.71021	Service Contribution-PERS	\$ 8,840.00	\$ 4,350.00	\$ 13,190.00
20072100.71023	Deferred Comp	\$ 3,720.00	\$ 60.00	\$ 3,780.00
20072202.71001	Regular Employee Salary	\$ 968,960.00	\$ 37,250.00	\$ 1,006,210.00
20072202.71007	Uniform Allowance	\$ 4,730.00	\$ 170.00	\$ 4,900.00
20072202.71012	Medical Insurance	\$ 251,670.00	\$ 45,700.00	\$ 297,370.00
20072202.71021	Service Contribution-PERS	\$ 40,040.00	\$ 63,620.00	\$ 103,660.00
20072202.71023	Deferred Comp	\$ 17,430.00	\$ 960.00	\$ 18,390.00
20072202.72203	Cellular Phone Charges	\$ 13,000.00	\$ 4,000.00	\$ 17,000.00
20072300.71001	Regular Employee Salary	\$ 79,480.00	\$ 2,600.00	\$ 82,080.00
20072300.71012	Medical Insurance	\$ 9,260.00	\$ 1,110.00	\$ 10,370.00
20072300.71021	Service Contribution-PERS	\$ 3,250.00	\$ 5,050.00	\$ 8,300.00
20072300.71023	Deferred Comp	\$ 2,380.00	\$ 80.00	\$ 2,460.00
20072300.71025	Unemployment Insurance	\$ 170.00	\$ 60.00	\$ 230.00
20073001.71021	Service Contribution-PERS	\$ 22,070.00	\$ 5,450.00	\$ 27,520.00
20073001.71025	Unemployment Insurance	\$ 690.00	\$ 160.00	\$ 850.00
20073402.71001	Regular Employee Salary	\$ 64,710.00	\$ 490.00	\$ 65,200.00
20073402.71002	Overtime	\$ -	\$ 6,740.00	\$ 6,740.00
20073402.71012	Medical Insurance	\$ 9,260.00	\$ 1,110.00	\$ 10,370.00
20073402.71021	Service Contribution-PERS	\$ 3,280.00	\$ 3,290.00	\$ 6,570.00
20073402.71023	Deferred Comp	\$ 1,940.00	\$ 20.00	\$ 1,960.00
20073402.71032	Cell Stipend	\$ -	\$ 600.00	\$ 600.00
20073500.71032	Cell Stipend	\$ -	\$ 600.00	\$ 600.00
20073600.71001	Regular Employee Salary	\$ 64,720.00	\$ 480.00	\$ 65,200.00
20073600.71012	Medical Insurance	\$ 9,260.00	\$ 11,940.00	\$ 21,200.00
20073600.71012	Medicare Insurance	\$ 930.00	\$ 130.00	\$ 1,060.00
20073600.71021	Service Contribution-PERS	\$ 3,280.00	\$ 8,820.00	\$ 12,100.00
	Total Salary & Benefit Expense Adjustments	<u>\$ 1,977,080.00</u>	<u>\$ 261,490.00</u>	<u>\$ 2,238,570.00</u>

Exhibit A
Mid-Year Adjustments
Fiscal Year 2025-2026

Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
COMMUNITY DEVELOPMENT				
Salary & Benefits Expense Adjustment				
10088000.71021	Service Contribution - PERS	\$ 12,530.00	\$ 13,790.00	\$ 26,320.00
10088000.71025	Unemployment Insurance	\$ 530.00	\$ 70.00	\$ 600.00
27080000.71001	Regular Employee Salary	\$ 716,650.00	\$ 2,070.00	\$ 718,720.00
27080000.71012	Medical Insurance	\$ 117,540.00	\$ 7,870.00	\$ 125,410.00
27080000.71021	Service Contribution - PERS	\$ 39,740.00	\$ 34,370.00	\$ 74,110.00
27080000.71025	Unemployment Insurance	\$ 1,580.00	\$ 426.00	\$ 2,006.00
27081000.71001	Regular Employee Salary	\$ 802,270.00	\$ 21,760.00	\$ 824,030.00
27081000.71012	Medical Insurance	\$ 142,410.00	\$ 1,670.00	\$ 144,080.00
27081000.71021	Service Contribution - PERS	\$ 46,810.00	\$ 37,670.00	\$ 84,480.00
27081000.71024	LI & AD & D	\$ 1,130.00	\$ 1,010.00	\$ 2,140.00
27082000.71001	Regular Employee Salary	\$ 351,900.00	\$ (9,870.00)	\$ 342,030.00
27082000.71012	Medical Insurance	\$ 72,200.00	\$ 2,000.00	\$ 74,200.00
27082000.71021	Service Contribution - PERS	\$ 21,690.00	\$ 14,070.00	\$ 35,760.00
27082000.71024	LI & AD & D	\$ 600.00	\$ 1,270.00	\$ 1,870.00
Total Salary & Benefit Expense Adjustments		\$ 2,327,580.00	\$ 128,176.00	\$ 2,455,756.00
Operational Expense Adjustment				
27080000.76220	Operating Transfer Out	\$ 759,100.00	\$ 1,500,000.00	\$ 2,259,100.00
27082000.72450	Misc. Professional Services	\$ 1,700,000.00	\$ (1,500,000.00)	\$ 200,000.00
27085999.77020	Capital Projects	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
		\$ 2,459,100.00	\$ 1,500,000.00	\$ 3,959,100.00
Operational Expense Adjustment				
27085000.50001	Operating Transfer In	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
		\$ -	\$ 1,500,000.00	\$ 1,500,000.00
LIBRARY				
Salary & Benefits Expense Adjustment				
10390000.71021	Service Contribution-PERS	\$ 5,570.00	\$ 2,540.00	\$ 8,110.00
10390000.71024	LI & AD & D	\$ 120.00	\$ 590.00	\$ 710.00
10390000.71025	Unemployment Insurance	\$ 170.00	\$ 40.00	\$ 210.00
12090000.71021	Service Contribution-PERS	\$ 28,730.00	\$ 35,760.00	\$ 64,490.00
12090000.71024	LI & AD & D	\$ 1,430.00	\$ 760.00	\$ 2,190.00
Total Salary & Benefit Expense Adjustments		\$ 36,020.00	\$ 39,690.00	\$ 75,710.00
NON-DEPARTMENTAL				
Operational Expense Adjustment				
10095000.72213	Water	\$ 476,210.00	\$ 53,730.00	\$ 529,940.00
10095000.72214	Sewer	\$ 476,210.00	\$ 53,730.00	\$ 529,940.00
10095000.72450	Misc Professional Services	\$ 587,560.00	\$ 233,110.00	\$ 820,670.00
10095000.72499	Misc Contract Services	\$ 21,000.00	\$ (21,000.00)	\$ -
Total Operational Expense Adjustments		\$ 1,560,980.00	\$ 319,570.00	\$ 1,880,550.00
Operational Revenue Adjustment				
10095000.5000	Interfund Credit	\$ 11,565,457.00	\$ 233,110.00	\$ 11,798,567.00
10095000.5103	Sales & Use Tax	\$ 17,150,910.00	\$ (1,012,130.00)	\$ 16,138,780.00
10095000.5433	Investment Earnings	\$ 1,700,000.00	\$ 1,300,000.00	\$ 3,000,000.00
10095000.5650	State Mandates SB90	\$ 126,500.00	\$ (76,500.00)	\$ 50,000.00
		\$ 30,542,867.00	\$ 444,480.00	\$ 30,987,347.00
SELF-INSURANCE				
Self-Insurance Expense Adjustment				
66525100.74031	ISF Workers comp	\$ 2,000,000.00	\$ 200,000.00	\$ 2,200,000.00
		\$ 2,000,000.00	\$ 200,000.00	\$ 2,200,000.00
CAPITAL OUTLAY				
43500000.57501	Development Impact Fees	\$ 214,310.00	\$ (39,310.00)	\$ 175,000.00
43600000.57501	Development Impact Fees	\$ 140,940.00	\$ (15,940.00)	\$ 125,000.00

Exhibit A
 Mid-Year Adjustments
 Fiscal Year 2025-2026

Account Number	Account Description	Current Budget	Mid-Year Adjustment	Mid-Year Revised Budget
43700000.57501	Development Impact Fees	\$ 1,257,350.00	\$ (357,350.00)	\$ 900,000.00
43800000.57501	Development Impact Fees	\$ 239,580.00	\$ (49,580.00)	\$ 190,000.00
		\$ 1,852,180.00	\$ (462,180.00)	\$ 1,390,000.00