

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
<b>General Fund Revenue</b>						
	100-0000-4515	City Parking Fines	\$60,000	\$0	(\$60,000)	-100%
	100-0000-4345	Int'l St Fair Sponsors	\$55,000	\$24,100	(\$30,900)	-56%
	100-0000-4355	Merchant Paid Parking	\$14,000	\$0	(\$14,000)	-100%
	100-0000-4371	Pay station credit income	\$8,000	\$0	(\$8,000)	-100%
	100-0000-4370	Pay Station coin income	\$2,000	\$0	(\$2,000)	-100%
	100-0000-4110	Late/early a.m./film permit	\$2,000	\$1,000	(\$1,000)	-50%
	100-0000-4820	Graffiti Restitution	\$0	\$500	\$500	N/A
	100-0000-4303	Banner Program	\$0	\$1,000	\$1,000	N/A
	100-0000-4346	Int'l St Fair Fees	\$0	\$7,425	\$7,425	N/A
	100-0000-4765	Solid Waste Delinquent Admin Fees	\$0	\$9,000	\$9,000	N/A
	100-0000-4070	Motor Vehicle In-Lieu VFL	\$21,000	\$50,000	\$29,000	138%
	100-0000-4865	SA Admin Allowance	\$0	\$33,380	\$33,380	N/A
	100-0000-4030	Measure V	\$160,000	\$200,000	\$40,000	25%
	100-0000-4230	Grant Income	\$10,425	\$75,000	\$64,575	619%
	100-0000-4000	Sales and Use Tax	\$4,262,882	\$4,341,639	\$78,757	2%
	100-0000-4085	RPTTF Disbursement/AB1290	\$80,000	\$191,500	\$111,500	139%
	100-0000-4005	Transactions and Use Tax	\$3,151,000	\$3,308,695	\$157,695	5%
	100-0000-4870	Settlement Payments		\$241,344	\$241,344	N/A
		<i>Subtotal Increases</i>			\$484,896	
		<i>Subtotal Decreases</i>			\$173,380	
		<b>Total Net General Fund Revenues</b>			<b>\$658,276</b>	
<b>General Fund Transfers-In</b>						
	100-0000-4900	Transfer-In	\$733,564	\$680,501	(\$53,063)	-7%
		<b>Total Net General Fund Transfers-In</b>			<b>(\$53,063)</b>	
		<b>Total Net General Fund Revenues and Transfers-In</b>			<b>\$605,213</b>	
<b>General Fund Reserve Charges</b>						
	100-0000-3000	Unassigned Fund Balance	\$0	\$1,031,300	\$1,031,300	N/A
		<i>Transfer to Capital Projects Fund</i>		\$365,000		
		<i>Loan to Housing Authority</i>		\$666,300		
		<b>Total Net Charges to Unassigned Fund Balance</b>			<b>\$1,031,300</b>	
<b>GENERAL FUND DEPARTMENTS</b>						
<b>1100 - City Council</b>						
	100-1100-5315	Employee Benefits	\$46,002	\$45,303	(\$699)	-2%
	100-1100-5325	Flex Deductible Reimb	\$943	\$1,080	\$137	15%
	100-1100-5610	Retiree Health Insurance	\$62,090	\$34,521	(\$27,569)	-44%
	100-1100-5710	SELACO WIB Stipend	\$0	\$700	\$700	N/A
	100-1100-6490	Dues/Subscription/Publication	\$21,100	\$24,000	\$2,900	14%

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	100-1100-6800	Council Workshops	\$5,500	\$8,700	\$3,200	58%
	100-1100-7755	Miscellaneous Expense	\$8,200	\$10,600	\$2,400	29%
	<i>Subtotal Increases</i>				\$9,337	
	<i>Subtotal Decreases</i>				(\$28,268)	
	<b>Total Net Change</b>				(\$18,931)	
<b>1200 - Legal Services</b>						
	100-1200-6006	Attorney Spec Services	\$75,000	\$74,000	(\$1,000)	-1%
	100-1200-6100	Code Enforcement	\$52,600	\$30,000	(\$22,600)	-43%
	100-1200-6120	Planning	\$42,300	\$62,000	\$19,700	47%
	100-1200-6155	Special Contract Services	\$188,500	\$188,400	(\$100)	0%
	100-1200-6820	City Manager	\$16,000	\$20,000	\$4,000	25%
	100-1200-7605	City Council Projects	\$51,000	\$50,000	(\$1,000)	-2%
	<i>Subtotal Increases</i>				\$23,700	
	<i>Subtotal Decreases</i>				(\$24,700)	
	<b>Total Net Change</b>				(\$1,000)	
<b>1300 - City Manager</b>						
	100-1300-5010	Salaries	\$186,379	\$185,846	(\$533)	0%
	100-1300-5225	Retirement - Employer Contr	\$18,483	\$18,426	(\$57)	0%
	100-1300-5250	Medicare / Social Security Tax	\$2,702	\$2,695	(\$7)	0%
	100-1300-5315	Employee Benefits	\$17,507	\$17,210	(\$297)	-2%
	100-1300-5320	City 457 Match	\$9,908	\$9,892	(\$16)	0%
	100-1300-5325	Flex Deductible Reimb	\$1,959	\$1,996	\$37	2%
	100-1300-5415	Phone Allowance	\$1,800	\$1,200	(\$600)	-33%
	100-1300-5610	Retiree Health Insurance	\$72,509	\$72,366	(\$143)	0%
	<i>Subtotal Increases</i>				\$37	
	<i>Subtotal Decreases</i>				(\$1,653)	
	<b>Total Net Change</b>				(\$1,616)	
<b>1400- City Clerk</b>						
	100-1400-5315	Employee Benefits	\$11,118	\$11,373	\$255	2%
	100-1400-5325	Flex Deductible Reimb	\$1,592	\$2,090	\$498	31%
	100-1400-5610	Retiree Health Insurance	\$28,652	\$29,366	\$714	2%
	100-1400-6025	Codification & Supplementation	\$4,000	\$9,000	\$5,000	125%
	100-1400-6155	Special Contract Services	\$68,300	\$86,446	\$18,146	27%
	100-1400-7615	Elections	\$0	\$3,000	\$3,000	N/A
	<i>Subtotal Increases</i>				\$27,613	
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				\$27,613	
<b>2100 - Administration</b>						
	100-2100-5010	Salaries	\$615,462	\$570,368	(\$45,094)	-7%
	100-2100-5225	Retirement - Employer Contr	\$54,442	\$50,853	(\$3,589)	-7%
	100-2100-5250	Medicare / Social Security Tax	\$9,282	\$10,160	\$878	9%
	100-2100-5315	Employee Benefits	\$84,809	\$83,822	(\$987)	-1%
	100-2100-5320	City 457 Match	\$15,636	\$17,111	\$1,475	9%

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	100-2100-5325	Flex Deductible Reimb	\$8,044	\$9,126	\$1,082	13%
	100-2100-6155	Special Contract Services	\$80,000	\$50,000	(\$30,000)	-38%
	100-2100-7030	Telephone	\$42,000	\$21,000	(\$21,000)	-50%
	100-2100-7130	Security	\$6,000	\$8,500	\$2,500	42%
	100-2100-7685	Disaster/Emergency Preparedness	\$62,031	\$26,663	(\$35,368)	-57%
	100-2100-7755	Miscellaneous Expense	\$26,000	\$13,000	(\$13,000)	-50%
	<i>Subtotal Increases</i>				\$5,935	
	<i>Subtotal Decreases</i>				(\$149,038)	
	<b>Total Net Change</b>				<b>(\$143,103)</b>	
<b>2400 - Human Resources</b>						
	100-2400-5010	Salaries	\$332,685	\$339,933	\$7,248	2%
	100-2400-5225	Retirement - Employer Contr	\$34,208	\$35,059	\$851	2%
	100-2400-5250	Medicare / Social Security Tax	\$4,824	\$4,929	\$105	2%
	100-2400-5315	Employee Benefits	\$74,751	\$66,343	(\$8,408)	-11%
	100-2400-5325	Flex Deductible Reimb	\$5,599	\$6,269	\$670	12%
	100-2400-5415	Phone Allowance	\$2,160	\$2,060	(\$100)	-5%
	100-2400-5418	Bilingual Pay	\$0	\$2,175	\$2,175	N/A
	100-2400-5520	Employee Appreciation	\$20,000	\$27,750	\$7,750	39%
	100-2400-5550	Background Checks	\$1,000	\$1,500	\$500	50%
	100-2400-6035	Contract Services	\$15,000	\$28,000	\$13,000	87%
	100-2400-7765	Organizational Development	\$17,000	\$20,000	\$3,000	18%
	<i>Subtotal Increases</i>				\$35,299	
	<i>Subtotal Decreases</i>				(\$8,508)	
	<b>Total Net Change</b>				<b>\$26,791</b>	
<b>2450 - Risk Management</b>						
	100-2450-5315	Employee Benefits	\$5,902	\$5,832	(\$70)	-1%
	100-2450-5325	Flex Deductible Reimb	\$418	\$426	\$8	2%
	<i>Subtotal Increases</i>				\$8	
	<i>Subtotal Decreases</i>				(\$70)	
	<b>Total Net Change</b>				<b>(\$62)</b>	
<b>2500 - Artesia Towne Center</b>						
	100-2500-5010	Salaries	\$54,819	\$54,713	(\$106)	0%
	100-2500-5225	Retirement - Employer Contr	\$5,093	\$5,082	(\$11)	0%
	100-2500-5250	Medicare / Social Security Tax	\$795	\$793	(\$2)	0%
	100-2500-5315	Employee Benefits	\$3,551	\$3,537	(\$14)	0%
	100-2500-5320	City 457 Match	\$2,530	\$2,841	\$311	12%
	100-2500-5325	Flex Deductible Reimb	\$572	\$628	\$56	10%
	100-2500-5415	Phone Allowance	\$360	\$240	(\$120)	-33%
	<i>Subtotal Increases</i>				\$367	
	<i>Subtotal Decreases</i>				(\$253)	
	<b>Total Net Change</b>				<b>\$114</b>	
<b>3100 - Finance</b>						
	100-3100-5010	Salaries	\$553,339	\$572,010	\$18,671	3%

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	100-3100-5030	Overtime	\$1,000	\$2,500	\$1,500	150%
	100-3100-5225	Retirement - Employer Contr	\$47,433	\$48,919	\$1,486	3%
	100-3100-5250	Medicare / Social Security Tax	\$8,023	\$8,294	\$271	3%
	100-3100-5315	Employee Benefits	\$93,653	\$78,993	(\$14,660)	-16%
	100-3100-5320	City 457 Match	\$16,600	\$17,160	\$560	3%
	100-3100-5325	Flex Deductible Reimb	\$7,327	\$8,334	\$1,007	14%
	100-3100-5410	Automobile Allowance	\$3,840	\$4,140	\$300	8%
	100-3100-5418	Bilingual Pay	\$0	\$1,250	\$1,250	N/A
	100-3100-5610	Retiree Health Insurance	\$15,683	\$15,458	(\$225)	-1%
	100-3100-6095	IT Services	\$20,000	\$30,000	\$10,000	50%
	100-3100-7660	Bank fees	\$18,000	\$22,000	\$4,000	22%
	<i>Subtotal Increases</i>				\$39,045	
	<i>Subtotal Decreases</i>				(\$14,885)	
	<b>Total Net Change</b>				\$24,161	
<b>4100 - Planning</b>						
	100-4100-5010	Salaries	\$277,087	\$173,933	(\$103,154)	-37%
	100-4100-5225	Retirement - Employer Contr	\$24,356	\$15,169	(\$9,187)	-38%
	100-4100-5250	Medicare / Social Security Tax	\$4,018	\$2,522	(\$1,496)	-37%
	100-4100-5315	Employee Benefits	\$87,987	\$38,581	(\$49,406)	-56%
	100-4100-5320	City 457 Match	\$2,464	\$0	(\$2,464)	-100%
	100-4100-5325	Flex Deductible Reimb	\$4,259	\$4,915	\$656	15%
	100-4100-5410	Automobile Allowance	\$2,340	\$1,500	(\$840)	-36%
	100-4100-5415	Phone Allowance	\$540	\$360	(\$180)	-33%
	100-4100-6155	Special Contract Services	\$355,000	\$583,722	\$228,722	64%
	100-4100-6520	Office/Department Supplies	\$3,500	\$750	(\$2,750)	-79%
	100-4100-6710	Legal Publications	\$18,000	\$34,000	\$16,000	89%
	100-4100-6900	Travel and Meeting	\$4,000	\$2,000	(\$2,000)	-50%
	100-4100-7260	Vehicle Service/Maintenance	\$2,500	\$1,653	(\$847)	-34%
	100-4100-7265	Vehicle/Equipment Fuel	\$2,000	\$1,000	(\$1,000)	-50%
	<i>Subtotal Increases</i>				\$245,378	
	<i>Subtotal Decreases</i>				(\$173,324)	
	<b>Total Net Change</b>				\$72,054	
<b>4300 - Building and Safety</b>						
	100-4300-5010	Salaries	\$28,011	\$18,641	(\$9,370)	-33%
	100-4300-5225	Retirement - Employer Contr	\$2,230	\$1,484	(\$746)	-33%
	100-4300-5250	Medicare / Social Security Tax	\$406	\$270	(\$136)	-33%
	100-4300-5315	Employee Benefits	\$10,269	\$4,593	(\$5,676)	-55%
	100-4300-5325	Flex Deductible Reimb	\$492	\$596	\$104	21%
	100-4300-6015	Building Inspection Plan Cks	\$294,000	\$174,847	(\$119,153)	-41%
	100-4300-6155	Special Contract Services	\$0	\$17,210	\$17,210	N/A
	<i>Subtotal Increases</i>				\$17,314	
	<i>Subtotal Decreases</i>				(\$135,081)	
	<b>Total Net Change</b>				(\$117,766)	
<b>4400 - Economic Development</b>						

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	100-4400-5010	Salaries	\$91,184	\$90,811	(\$373)	0%
	100-4400-5225	Retirement - Employer Contr	\$9,811	\$9,771	(\$40)	0%
	100-4400-5250	Medicare / Social Security Tax	\$1,322	\$1,317	(\$5)	0%
	100-4400-5320	City 457 Match	\$6,936	\$6,924	(\$12)	0%
	100-4400-5325	Flex Deductible Reimb	\$731	\$745	\$14	2%
	100-4400-5415	Phone Allowance	\$840	\$420	(\$420)	-50%
	<i>Subtotal Increases</i>				\$14	
	<i>Subtotal Decreases</i>				(\$850)	
	<b>Total Net Change</b>				(\$836)	
<b>4500 - City Engineer</b>						
	100-4500-5315	Employee Benefits	\$575	\$569	(\$6)	-1%
	100-4500-5325	Flex Deductible Reimb	\$63	\$74	\$11	17%
	100-4500-5418	Bilingual Pay	\$0	\$75	\$75	N/A
	100-4500-6035	Contract Services	\$200,000	\$196,600	(\$3,400)	-2%
	100-4500-6065	Engineering/Architectural	\$5,000	\$8,348	\$3,348	67%
	<i>Subtotal Increases</i>				\$3,434	
	<i>Subtotal Decreases</i>				(\$3,406)	
	<b>Total Net Change</b>				\$28	
<b>4600 - Code Compliance</b>						
	100-4600-5010	Salaries	\$314,800	\$297,318	(\$17,482)	-6%
	100-4600-5225	Retirement - Employer Contr	\$26,700	\$24,766	(\$1,934)	-7%
	100-4600-5250	Medicare / Social Security Tax	\$4,565	\$4,311	(\$254)	-6%
	100-4600-5315	Employee Benefits	\$65,617	\$70,180	\$4,563	7%
	100-4600-5320	City 457 Match	\$10,044	\$8,731	(\$1,313)	-13%
	100-4600-5325	Flex Deductible Reimb	\$4,542	\$5,147	\$605	13%
	100-4600-5410	Automobile Allowance	\$1,740	\$1,440	(\$300)	-17%
	100-4600-5415	Phone Allowance	\$420	\$260	(\$160)	-38%
	100-4600-5570	Uniforms	\$3,500	\$2,499	(\$1,001)	-29%
	100-4600-5610	Retiree Health Insurance	\$7,853	\$8,041	\$188	2%
	100-4600-6013	Citation Administration	\$3,150	\$2,500	(\$650)	-21%
	100-4600-6035	Contract Services	\$30,000	\$7,035	(\$22,965)	-77%
	100-4600-6490	Dues/Subscription/Publication	\$6,500	\$5,090	(\$1,410)	-22%
	100-4600-6520	Office/Department Supplies	\$3,000	\$2,597	(\$403)	-13%
	100-4600-6540	Printing	\$4,000	\$146	(\$3,854)	-96%
	100-4600-6900	Travel and Meeting	\$1,500	\$1,118	(\$382)	-25%
	100-4600-7200	Maintenance/Repair	\$1,000	\$0	(\$1,000)	-100%
	100-4600-7260	Vehicle Service/Maintenance	\$2,000	\$1,776	(\$224)	-11%
	100-4600-7720	Equipment/Property Rental	\$2,230	\$1,914	(\$316)	-14%
	<i>Subtotal Increases</i>				\$5,356	
	<i>Subtotal Decreases</i>				(\$53,648)	
	<b>Total Net Change</b>				(\$48,292)	
<b>4800 - Parking Enforcement</b>						
	100-4800-5010	Salaries	\$45,628	\$0	(\$45,628)	-100%
	100-4800-5020	Wages (Part Time)	\$74,100	\$0	(\$74,100)	-100%

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	100-4800-5225	Retirement - Employer Contr	\$4,910	\$0	(\$4,910)	-100%
	100-4800-5235	PERS - Unfunded Liability	\$4,941	\$0	(\$4,941)	-100%
	100-4800-5250	Medicare / Social Security Tax	\$6,330	\$0	(\$6,330)	-100%
	100-4800-5315	Employee Benefits	\$7,480	\$0	(\$7,480)	-100%
	100-4800-5320	City 457 Match	\$1,369	\$0	(\$1,369)	-100%
	100-4800-5325	Flex Deductible Reimb	\$310	\$0	(\$310)	-100%
	100-4800-5410	Automobile Allowance	\$900	\$0	(\$900)	-100%
	100-4800-5415	Phone Allowance	\$300	\$0	(\$300)	-100%
	100-4800-5570	Uniforms	\$2,725	\$0	(\$2,725)	-100%
	100-4800-6013	Citation Administration	\$17,200	\$0	(\$17,200)	-100%
	100-4800-6520	Office/Department Supplies	\$2,900	\$0	(\$2,900)	-100%
	100-4800-6610	Software Maintenance	\$5,000	\$0	(\$5,000)	-100%
	100-4800-7030	Telephone	\$2,500	\$0	(\$2,500)	-100%
	100-4800-7200	Maintenance/Repair	\$4,000	\$0	(\$4,000)	-100%
	100-4800-7260	Vehicle Service/Maintenance	\$800	\$0	(\$800)	-100%
	100-4800-7330	Street Signs	\$5,000	\$0	(\$5,000)	-100%
	100-4800-7660	Bank fees	\$15,000	\$0	(\$15,000)	-100%
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>				(\$201,393)	
	<b>Total Net Change</b>				<b>(\$201,393)</b>	
<b>5100 - Parks and Recreation</b>						
	100-5100-5010	Salaries	\$494,258	\$487,583	(\$6,675)	-1%
	100-5100-5225	Retirement - Employer Contr	\$43,306	\$42,700	(\$606)	-1%
	100-5100-5250	Medicare / Social Security Tax	\$15,405	\$15,308	(\$97)	-1%
	100-5100-5315	Employee Benefits	\$105,868	\$104,635	(\$1,233)	-1%
	100-5100-5320	City 457 Match	\$9,235	\$9,155	(\$80)	-1%
	100-5100-5325	Flex Deductible Reimb	\$7,186	\$8,411	\$1,225	17%
	100-5100-5418	Bilingual Pay	\$1,500	\$3,100	\$1,600	107%
	100-5100-5610	Retiree Health Insurance	\$73,603	\$75,150	\$1,547	2%
	100-5100-6190	Recreation Instructor Payment	\$15,000	\$30,000	\$15,000	100%
	100-5100-7010	Light and Power	\$65,000	\$94,000	\$29,000	45%
	100-5100-7020	Natural Gas	\$4,500	\$1,800	(\$2,700)	-60%
	100-5100-7030	Telephone	\$6,500	\$8,000	\$1,500	23%
	100-5100-7050	Water	\$32,500	\$40,000	\$7,500	23%
	100-5100-7051	Water - 178th St	\$5,500	\$3,000	(\$2,500)	-45%
	100-5100-7130	Security	\$62,000	\$48,000	(\$14,000)	-23%
	100-5100-7220	HVAC System Service/Maintenance	\$49,000	\$100,000	\$51,000	104%
	100-5100-7245	AJ Padelford Center Maint	\$10,000	\$18,000	\$8,000	80%
	100-5100-7823	State Parks Grant - AP/AJPP	\$13,031	\$4,600	(\$8,431)	-65%
	100-5100-8024	Park Improvements	\$0	\$18,390	\$18,390	N/A
	<i>Subtotal Increases</i>				\$134,762	
	<i>Subtotal Decreases</i>				(\$36,322)	
	<b>Total Net Change</b>				<b>\$98,441</b>	
<b>5300 - Community Promotions</b>						
	100-5300-7760	Miss Artesia Pageant	\$6,000	\$4,997	(\$1,003)	-17%

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	100-5300-7800	Special Event Equipment	\$5,000	\$8,865	\$3,865	77%
	100-5300-7808	Community Benefits Grant	\$2,500	\$0	(\$2,500)	-100%
	<i>Subtotal Increases</i>				\$3,865	
	<i>Subtotal Decreases</i>				(\$3,503)	
	<b>Total Net Change</b>				\$362	
<b>6100 - Public Works</b>						
	100-6100-5010	Salaries	\$834,402	\$831,840	(\$2,562)	0%
	100-6100-5225	Retirement - Employer Contr	\$76,316	\$75,621	(\$695)	-1%
	100-6100-5250	Medicare / Social Security Tax	\$12,099	\$12,754	\$655	5%
	100-6100-5315	Employee Benefits	\$201,412	\$205,012	\$3,600	2%
	100-6100-5320	City 457 Match	\$8,604	\$13,566	\$4,962	58%
	100-6100-5325	Flex Deductible Reimb	\$12,481	\$14,097	\$1,616	13%
	100-6100-5610	Retiree Health Insurance	\$77,619	\$92,608	\$14,989	19%
	100-6100-6035	Contract Services	\$100,000	\$49,000	(\$51,000)	-51%
	100-6100-7010	Light and Power	\$40,000	\$46,000	\$6,000	15%
	100-6100-7020	Natural Gas	\$1,500	\$500	(\$1,000)	-67%
	100-6100-7030	Telephone	\$5,500	\$3,000	(\$2,500)	-45%
	100-6100-7050	Water	\$13,000	\$14,000	\$1,000	8%
	100-6100-7220	HVAC System Service/Maintenance	\$0	\$7,500	\$7,500	N/A
	100-6100-7260	Vehicle Service/Maintenance	\$11,500	\$15,000	\$3,500	30%
	100-6100-8011	Capital equipment	\$150,000	\$0	(\$150,000)	-100%
	100-6100-9515	Vehicle Lease	\$0	\$32,000	\$32,000	N/A
	<i>Subtotal Increases</i>				\$75,822	
	<i>Subtotal Decreases</i>				(\$207,757)	
	<b>Total Net Change</b>				(\$131,935)	
<b>7100 - Law Enforcement</b>						
	100-7100-6035	Contract Services	\$301,500	\$351,500	\$50,000	17%
	100-7100-6095	IT Services	\$4,884	\$6,474	\$1,590	33%
	100-7100-6160	Special Law Enforcement	\$368,000	\$160,000	(\$208,000)	-57%
	<i>Subtotal Increases</i>				\$51,590	
	<i>Subtotal Decreases</i>				(\$208,000)	
	<b>Total Net Change</b>				(\$156,410)	
<b>Total General Fund Expenditures</b>					<b>(\$571,782)</b>	
<b>General Fund Transfers-Out</b>						
	100-0000-9900	Transfer Out	\$65,211	\$143,497	\$78,286	
<b>Total Net General Fund Transfers-Out</b>					<b>\$78,286</b>	
<b>Total Net General Fund Revenues and Transfers-Out</b>					<b>(\$493,496)</b>	
<b>Net General Fund</b>						
Current Budget - General Fund Net - Surplus (Deficit)					\$205,585	
Total General Fund Revenue and Transfer Changes					\$605,213	

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	Total General Fund Expenditure Changes				(\$493,496)	
	<b>Total General Fund Net - Surplus (Deficit)</b>				<b>\$317,303</b>	

**OTHER FUNDS**

**200 - Housing Authority**

200-0000-2810	Loan from General Fund	\$0	\$666,300	\$666,300	N/A
200-0000-5010	Salaries	\$19,373	\$15,503	(\$3,870)	-20%
200-0000-5225	Retirement - Employer Contr	\$2,085	\$1,668	(\$417)	-20%
200-0000-5250	Medicare / Social Security Tax	\$281	\$225	(\$56)	-20%
200-0000-5315	Employee Benefits	\$2,992	\$2,160	(\$832)	-28%
200-0000-5320	City 457 Match	\$581	\$307	(\$274)	-47%
200-0000-5325	Flex Deductible Reimb	\$166	\$185	\$19	11%
200-0000-5410	Automobile Allowance	\$360	\$300	(\$60)	-17%
200-0000-5415	Phone Allowance	\$120	\$100	(\$20)	-17%
200-0000-5900	Administrative Allowance	\$10,000	\$2,000	(\$8,000)	-80%
200-0000-6035	Contract Services	\$110,000	\$267,083	\$157,083	143%
200-0000-8070	Property Acquisition	\$0	\$666,300		N/A
	<i>Subtotal Revenue</i>			\$666,300	
	<i>Subtotal Increases</i>			\$157,102	
	<i>Subtotal Decreases</i>			(\$13,529)	
	<b>Total Net Change</b>			<b>\$143,573</b>	

**205 - AJ Paddleford Park**

205-0000-5900	Administrative Allowance	\$15,000	\$0	(\$15,000)	-100%
205-0000-6035	Contract Services	\$23,000	\$44,000	\$21,000	91%
205-0000-6700	Publicity	\$6,000	\$0	(\$6,000)	-100%
205-0000-7818	Property Relocation Fees	\$215,000	\$0	(\$215,000)	-100%
205-0000-8000	AJ Padelford Park Improvements	\$566,119	\$517,856	(\$48,263)	-9%
	<i>Subtotal Revenue</i>			\$0	
	<i>Subtotal Increases</i>			\$21,000	
	<i>Subtotal Decreases</i>			(\$284,263)	
	<b>Total Net Change</b>			<b>(\$263,263)</b>	

**215 - Public, Education & Government (PEG)**

215-0000-6035	Contract Services	\$22,786	\$15,163	(\$7,623)	-33%
	<i>Subtotal Revenue</i>			\$0	
	<i>Subtotal Increases</i>			\$0	
	<i>Subtotal Decreases</i>			(\$7,623)	
	<b>Total Net Change</b>			<b>(\$7,623)</b>	

**235 - Youth Activities League Grant (YAL)**

235-0000-5010	Salaries	\$109,285	\$66,864	(\$42,421)	-39%
235-0000-5020	Wages (Part Time)	\$0	\$35,568	\$35,568	N/A
235-0000-5225	Retirement - Employer Contr	\$5,868	\$5,322	(\$546)	-9%
235-0000-5250	Medicare / Social Security Tax	\$3,790	\$3,690	(\$100)	-3%
235-0000-5315	Employee Benefits	\$29,919	\$29,571	(\$348)	-1%
235-0000-5325	Flex Deductible Reimb	\$1,341	\$1,453	\$112	8%
	<i>Subtotal Revenue</i>			\$0	
	<i>Subtotal Increases</i>			\$35,680	
	<i>Subtotal Decreases</i>			(\$43,415)	

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	<b>Total Net Change</b>				<b>(\$7,735)</b>	
<b>237 - Youth Community Access Grant</b>						
	237-0000-4230	Grant Income	\$0	\$430,005	\$430,005	N/A
	237-0000-5010	Salaries	\$0	\$12,286	\$12,286	N/A
	237-0000-5020	Wages (Part Time)	\$0	\$3,200	\$3,200	N/A
	237-0000-5225	Retirement - Employer Contr	\$0	\$978	\$978	N/A
	237-0000-5250	Medicare / Social Security Tax	\$0	\$423	\$423	N/A
	237-0000-5315	Employee Benefits	\$0	\$3,876	\$3,876	N/A
	237-0000-5325	Flex Deductible Reimb	\$0	\$909	\$909	N/A
	<i>Subtotal Revenue</i>				<i>\$430,005</i>	
	<i>Subtotal Increases</i>				<i>\$21,672</i>	
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$21,672</b>	
<b>245 - Artesia Parking Authority</b>						
	245-0000-4355	Merchant Paid Parking	\$0	\$14,000	\$14,000	N/A
	245-0000-4370	Pay Station coin income	\$0	\$2,000	\$2,000	N/A
	245-0000-4371	Pay station credit income	\$0	\$8,000	\$8,000	N/A
	245-0000-4515	City Parking Fines	\$0	\$60,000	\$60,000	N/A
	245-0000-4900	Transfer-In	\$0	\$0	\$78,286	N/A
	245-0000-5010	Salaries	\$0	\$26,277	\$26,277	N/A
	245-0000-5020	Wages (Part Time)	\$0	\$74,100	\$74,100	N/A
	245-0000-5225	Retirement - Employer Contr	\$0	\$2,827	\$2,827	N/A
	245-0000-5235	PERS - Unfunded Liability	\$0	\$4,941	\$4,941	N/A
	245-0000-5250	Medicare / Social Security Tax	\$0	\$6,050	\$6,050	N/A
	245-0000-5315	Employee Benefits	\$0	\$3,410	\$3,410	N/A
	245-0000-5325	Flex Deductible Reimb	\$0	\$394	\$394	N/A
	245-0000-5410	Automobile Allowance	\$0	\$600	\$600	N/A
	245-0000-5415	Phone Allowance	\$0	\$200	\$200	N/A
	245-0000-5570	Uniforms	\$0	\$2,174	\$2,174	N/A
	245-0000-6013	Citation Administration	\$0	\$11,982	\$11,982	N/A
	245-0000-6520	Office/Department Supplies	\$0	\$1,500	\$1,500	N/A
	245-0000-6610	Software Maintenance	\$0	\$5,000	\$5,000	N/A
	245-0000-7030	Telephone	\$0	\$2,700	\$2,700	N/A
	245-0000-7200	Maintenance/Repair	\$0	\$2,000	\$2,000	N/A
	245-0000-7260	Vehicle Service/Maintenance	\$0	\$631	\$631	N/A
	245-0000-7330	Street Signs	\$0	\$2,500	\$2,500	N/A
	245-0000-7660	Bank fees	\$0	\$15,000	\$15,000	N/A
	<i>Subtotal Revenue</i>				<i>\$162,286</i>	
	<i>Subtotal Increases</i>				<i>\$162,286</i>	
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$162,286</b>	
<b>320 - Measure M</b>						
	320-0000-4000	Sales and Use Tax	\$292,154	\$297,564	\$5,410	2%
	<i>Subtotal Revenue</i>				<i>\$5,410</i>	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$0</b>	

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
<b>330 - Measure R</b>						
	330-0000-4000	Sales and Use Tax	\$257,783	\$262,642	\$4,859	2%
	<i>Subtotal Revenue</i>				\$4,859	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$0</b>	
<b>340 - LAMTA TOD</b>						
	340-0000-6050	Design & Policy Guidelines	\$121,781	\$119,146	(\$2,635)	-2%
	340-0000-7637	Adoption	\$2,501	\$5,136	\$2,635	105%
	<i>Subtotal Revenue</i>				\$2,635	
	<i>Subtotal Increases</i>				(\$2,635)	
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$0</b>	
<b>350 - Measure A Park Improvement</b>						
	350-0000-4230	Grant Income	\$950,000	\$1,466,098	\$516,098	54%
	350-0000-4230	County4212	\$700,000	\$1,189,000	\$489,000	70%
	350-0000-4230	RPOSD	\$250,000	\$259,108	\$9,108	4%
	350-0000-4230	AJPP	\$0	\$17,990	\$17,990	N/A
	350-0000-4270	RPOSD-TAP	\$0	\$88,125	\$88,125	N/A
	350-0000-5900	Administrative Allowance	\$0	\$7,613	\$7,613	N/A
	350-0000-5900	AJPP	\$0	\$7,613	\$7,613	N/A
	350-0000-6035	Contract Services	\$0	\$98,502	\$98,502	N/A
	350-0000-6035	AJPP	\$0	\$10,377	\$10,377	N/A
	350-0000-6035	RPOSD-TAP	\$0	\$88,125	\$88,125	N/A
	350-0000-8020	Capital Improvement	\$0	\$150,000	\$150,000	N/A
	350-0000-8024	Park Improvements	\$950,000	\$809,886	(\$140,114)	-15%
	350-0000-8024	RPOSD	\$0	(\$140,114)	(\$140,114)	N/A
	350-0000-8090	Trails Project	\$0	\$2,500	\$2,500	N/A
	<i>Subtotal Revenue</i>				\$604,223	
	<i>Subtotal Increases</i>				\$258,615	
	<i>Subtotal Decreases</i>				(\$140,114)	
	<b>Total Net Change</b>				<b>\$118,501</b>	
<b>360 - Proposition A</b>						
	360-0000-4000	Sales and Use Tax	\$414,372	\$422,260	\$7,888	2%
	360-0000-6075	Gateway COG Study	\$33,650	\$23,650	(\$10,000)	-30%
	360-0000-6155	Special Contract Services	\$280,000	\$354,492	\$74,492	27%
	360-0000-6490	Dues/Subscription/Publication	\$0	\$10,000	\$10,000	N/A
	360-0000-7680	Community Transit	\$103,000	\$131,000	\$28,000	27%
	360-0000-8011	Capital equipment	\$0	\$14,000	\$14,000	N/A
	360-0000-8020	Capital Improvement	\$371,992	\$255,500	(\$116,492)	-31%
	<i>Subtotal Revenue</i>				\$7,888	
	<i>Subtotal Increases</i>				\$126,492	
	<i>Subtotal Decreases</i>				(\$126,492)	
	<b>Total Net Change</b>				<b>\$0</b>	
<b>370 - Proposition C</b>						
	370-0000-4000	Sales and Use Tax	\$343,711	\$350,254	\$6,543	2%
	<i>Subtotal Revenue</i>				\$6,543	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	<b>Total Net Change</b>					
<b>375 - SB1 RMRA</b>						
	375-0000-4205	SB1 RMRA	\$444,087	\$433,959	(\$10,128)	-2%
	<i>Subtotal Revenue</i>				(\$10,128)	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>					
<b>377 - SB 1383 Giveaway</b>						
	377-0000-5900	Administrative Allowance	\$30,250	\$12,750	(\$17,500)	-58%
	377-0000-6155	Special Contract Services	\$27,125	\$62,250	\$35,125	129%
	<i>Subtotal Revenue</i>				\$35,125	
	<i>Subtotal Increases</i>				(\$17,500)	
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$17,625</b>	
<b>420 - State Gas Tax</b>						
	420-0000-4201	State Gas Tax - 2105	\$105,983	\$105,357	(\$626)	-1%
	420-0000-4202	State Gas Tax - 2106	\$64,068	\$140,809	\$76,741	120%
	420-0000-4203	State Gas Tax - 2107	\$144,501	\$140,809	(\$3,692)	-3%
	<i>Subtotal Revenue</i>				\$72,423	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>					
<b>440 - Street Light Maintenance District (SLMD)</b>						
	440-0000-7010	Light and Power	\$196,281	\$220,000	\$23,719	12%
	<i>Subtotal Revenue</i>				\$23,719	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$23,719</b>	
<b>470- Development Impact Fees (DIF)</b>						
	470-0000-4800	Impact Fees	\$4,240,217	\$1,766,657	(\$2,473,560)	-58%
	470-0000-4800	Community Center Facilities Fee	\$1,105,813	\$460,453	(\$645,360)	-58%
	470-0000-4800	Public Facilities Fees	\$840,358	\$349,918	(\$490,440)	-58%
	470-0000-4800	Parks & Recreation Facilities Fees	\$1,843,356	\$767,556	(\$1,075,800)	-58%
	470-0000-4800	Storm Drain Facilities Fees	\$33,026	\$13,946	(\$19,080)	-58%
	470-0000-4800	Traffic Facilities Fees	\$417,664	\$174,784	(\$242,880)	-58%
	<i>Subtotal Revenue</i>				(\$2,473,560)	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>					
<b>480 - Measure W</b>						
	480-0000-5010	Salaries	\$30,879	\$28,085	(\$2,794)	-9%
	480-0000-5225	Retirement - Employer Contr	\$2,458	\$2,236	(\$222)	-9%
	480-0000-5250	Medicare / Social Security Tax	\$448	\$407	(\$41)	-9%
	480-0000-5315	Employee Benefits	\$4,667	\$3,043	(\$1,624)	-35%
	480-0000-5325	Flex Deductible Reimb	\$382	\$461	\$79	21%
	480-0000-5410	Automobile Allowance	\$195	\$176	(\$19)	-10%
	480-0000-6035	Contract Services	\$134,500	\$87,500	(\$47,000)	-35%

Department	Account ID	Description	FY 2025-26 Budget	FY 2025-26 Mid-Year	\$ Change	% Change
	480-0000-6490	Dues/Subscription/Publication	\$54,500	\$34,432	(\$20,068)	-37%
	480-0000-7817	NPDES Reporting Mandates	\$4,500	\$0	(\$4,500)	-100%
	480-0000-8010	Capital Expenditures	\$0	\$61,041	\$61,041	N/A
	<i>Subtotal Revenue</i>				\$61,120	
	<i>Subtotal Increases</i>				(\$76,268)	
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>(\$15,148)</b>	
<b>500 - Capital Projects Fund</b>						
	500-0000-4900	Transfer-In	\$0	\$365,000	\$365,000	N/A
	<i>Subtotal Revenue</i>				\$365,000	
	<i>Subtotal Increases</i>					
	<i>Subtotal Decreases</i>					
	<b>Total Net Change</b>				<b>\$0</b>	