



## Legislation Text

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**File #:** 22-091, **Version:** 1

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### City Council Agenda

**Memo to:** Manteca City Council  
**From:** Bret Harmon, Director of Finance  
**Date:** March 1, 2022  
**Subject:** FY 2021-22 Adopted Budget Mid-Year Update

Receive a presentation and a FY 2021-22 Adopted Budget Mid-Year Update and adopt a resolution approving FY 2021-22 Budget Mid-Year Update.

### Background:

The City's FY 2021-22 Budget was adopted on June 15, 2021, by Resolution 2021-88. Since initial adoption, the FY 2021-22 has been updated in July (Resolution 2021-103), August (Resolution 2021-114), and October (Resolution 2021-141) to address various areas of concern. These three corrections established the budget for the rest of the fiscal year. As has been the City's practice, Budget staff present a Mid-Year Update for City Council consideration. The FY 2021-22 Budget Mid-Year Update requests adjustments based on revenue, expenditure, and expense performance and trends. This Mid-Year Update will provide Staff with direction for the remainder of FY 2021-22.

Budget staff recommends appropriation adjustments as follows:

- Increase Revenues by \$24,595,670 to a total of \$192,203,186
- Increase Personnel Expenditures by \$2,046,025 to a total of \$79,118,677
- Increase Operating Expenditures by \$11,919,443 to a total of \$90,816,683
- Increase Capital Expenditures by \$1,953,749 to a total of \$111,971,082
- Decrease the use of Fund Balance by \$8,676,452 to a total of \$89,703,257.

It is important to recognize and explain the differences between the Adopted Budget in the October Correction and the Adopted Budget shown in the attached FY 2021-22 Budget Summary. There are three actions that can adjust the budget. The first is City Council action on a specific budget amendment that happens during a City Council meeting. The second is encumbrance roll-over for purchases authorized but not completed before year end. The third is the roll-over of Capital Improvement Projects (CIP) from prior years. The roll-over typically happens as the budget is being prepared. Due to staffing changes and shortages in Finance, the roll-over was not ready when Staff presented the FY 2021-22 Budget before.

October Adopted Budget + Amendments + Encumbrances + CIP Roll-over = Adopted Budget in the

attached.

The Adopted Budget in the attached + Mid-Year Requests = the proposed Mid-Year Budget in the attached.

Finance Staff have done significant work in researching and reconciling CIP. As Staff has been able to reconcile each CIP's roll-over amount, Staff has made corrective journal entries to account for the available funds. This process is ongoing.

For clarity, each roll-over amount is what is left over in the CIP's budget at the end of a fiscal year. The original budget allocation was approved by Council. CIP often take two or more years to complete, which is why the roll-over amount must roll to the next year.

Finance staff continue to work to increase transparency and accountability in the budget process while also taking a holistic approach to the City's budget and finances. This includes a comprehensive review of capital projects; updating the authorized position listing; reviewing revenue calculations and assumptions; working on completing the annual audit and financial reports; on-going reconciliation of the general ledger; determining available fund balances and working capital; meeting with the Finance 2x2 Committee; utilizing additional transparency tools; implementing best practices; optimizing staffing structures; and reviewing financial policies and procedures.

**Fiscal Impact:**

Adoption of the FY 2021-22 Budget Mid-Year Update will:

- Increase Revenues by \$24,595,670 to a total of \$192,203,186
- Increase Personnel Expenditures by \$2,046,025 to a total of \$79,118,677
- Increase Operating Expenditures by \$11,919,443 to a total of \$90,816,683
- Increase Capital Expenditures by \$1,953,749 to a total of \$111,971,082
- Decrease the use of Fund Balance by \$8,676,452 to a total of \$89,703,257.

**Documents Attached:**

1. Attachment 1 - Resolution
2. Attachment 2 - FY 2021-22 Budget Summary, CIP List of Changes, and Position List of Changes

RESOLUTION R22XX-XX

RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF MANTECA, STATE OF CALIFORNIA, ADOPTING  
THE FY 2021-22 BUDGET MID-YEAR UPDATE

WHEREAS, the City of Manteca adopted by Resolution number 2021-88 approving the FY 2021-22 Adopted Budget; and

WHEREAS, at the time the FY 2021-22 Budget was adopted, it was expected that the FY 2021-22 Budget would be revised; and

WHEREAS, the City of Manteca adopted Resolution number 2021-103 approving the Budget Correction 1 to the adopted budget; and

WHEREAS, the City of Manteca adopted Resolution number 2021-114 approving the Budget Correction 2 to the adopted budget; and

WHEREAS, the City of Manteca adopted Resolution number 2021-141 approving the Budget Correction 3 to the adopted budget; and

WHEREAS, the Budget Mid-Year Update will amend the FY 2021-22 Adopted Budget; and

WHEREAS, the City Council has considered all information related to this matter as presented at the public meetings of the City Council identified herein, including any supporting reports by City Staff and any information provided during public meetings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manteca, as follows:

1. The City Council hereby finds that the facts set forth in the recitals to this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.
2. Authorizes appropriation adjustments to revenue of \$24,595,670, personnel expenditures of \$2,046,025, and operating expenditures of \$11,919,443.
3. Authorized capital expenditure appropriation adjustments of \$1,953,749.
4. The FY 2021-22 Budget Correction 1 appropriation adjustments will expire on June 30, 2022.

**ATTACHMENT 1**

5. The FY 2021-22 Budget Correction 2 appropriation adjustments will expire on June 30, 2022.
6. The FY 2021-22 Budget Correction 3 appropriation adjustments will expire on June 30, 2022.
7. The FY 2021-22 Budget Mid-Year Update appropriation adjustments will expire on June 30, 2022, except Capital Improvement Projects that will roll-over to subsequent years.
8. Adopt the additional CIP changes of fifteen (15) new projects, one (1) project name change, and eight (8) project allocation adjustments for FY 2021-22.
9. Adopt the additional Position changes of two (2) new positions, four (4) reclassified positions, and two (2) equity adjustments for FY 2021-22.
10. This Resolution shall take effect immediately upon its adoption.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Manteca at a public meeting of said City Council held on the \_\_\_\_ day of \_\_\_\_, 20\_\_, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MAYOR: \_\_\_\_\_  
BENJAMIN J. CANTU  
Mayor

ATTEST: \_\_\_\_\_  
CASSANDRA CANDINI-TILTON  
City Clerk

## ATTACHMENT 2

### FY2021-22 MID-YEAR UPDATE

|           |              |
|-----------|--------------|
| Fund Desc | General Fund |
|-----------|--------------|

| Type          | Adopted Budget | Proposed Mid Year | Total Change |
|---------------|----------------|-------------------|--------------|
| 1 - Revenues  | 50,322,675     | 60,650,530        | 10,327,855   |
| 2 - Personnel | (38,216,166)   | (40,047,016)      | (1,830,850)  |
| 3 - Operating | (14,621,813)   | (20,776,283)      | (6,154,470)  |
| 4 - Capital   | (2,422,605)    | (1,991,200)       | 431,405      |
| 5 - Transfers | (1,541,353)    | (943,530)         | 597,823      |
| Grand Total   | (6,479,262)    | (3,107,499)       | 3,371,763    |

|           |                  |
|-----------|------------------|
| Fund Desc | (Multiple Items) |
|-----------|------------------|

| Type          | Adopted Budget | Proposed Mid Year | Total Change |
|---------------|----------------|-------------------|--------------|
| 1 - Revenues  | 117,269,841    | 131,537,656       | 14,267,815   |
| 2 - Personnel | (38,856,486)   | (39,071,661)      | (215,175)    |
| 3 - Operating | (64,275,427)   | (70,040,400)      | (5,764,973)  |
| 4 - Capital   | (101,851,239)  | (104,236,393)     | (2,385,154)  |
| 5 - Transfers | 1,541,353      | 943,530           | (597,823)    |
| Grand Total   | (86,171,958)   | (80,867,269)      | 5,304,689    |

|           |                  |
|-----------|------------------|
| Fund Desc | (Multiple Items) |
|-----------|------------------|

| Type          | Adopted Budget | Proposed Mid Year | Total Change |
|---------------|----------------|-------------------|--------------|
| 1 - Revenues  | 167,607,516    | 192,203,186       | 24,595,670   |
| 2 - Personnel | (77,072,652)   | (79,118,677)      | (2,046,025)  |
| 3 - Operating | (78,897,240)   | (90,816,683)      | (11,919,443) |
| 4 - Capital   | (110,017,333)  | (111,971,082)     | (1,953,749)  |
| 5 - Transfers | -              | -                 | -            |
| Grand Total   | (98,379,709)   | (89,703,257)      | 8,676,452    |

### SUMMARY

# ATTACHMENT 2

## FY2021-22 MID-YEAR UPDATE

| Type               | 1 - Revenues                    |                    |                    |                   |
|--------------------|---------------------------------|--------------------|--------------------|-------------------|
| Type               | Fund Name                       | Adopted Budget     | Proposed Mid Year  | Total Change      |
| 100                | General Fund                    | 50,322,675         | 60,650,530         | 10,327,855        |
| 110                | COVID Relief                    | -                  | 7,314,189          | 7,314,189         |
| 120                | Fire Grants                     | 219,811            | 219,811            | -                 |
| 130                | HOME Fund                       | 131,886            | 131,886            | -                 |
| 140                | CDBG                            | 401,865            | 401,865            | -                 |
| 150                | Police Grants                   | 237,370            | 237,370            | -                 |
| 160                | Supplemental Law Enforcement    | 150,100            | 150,100            | -                 |
| 190                | Federal Transit Management      | 4,497,600          | 4,723,600          | 226,000           |
| 200                | Recreation                      | 848,450            | 848,450            | -                 |
| 210                | Low and Moderate Housing Assets | -                  | -                  | -                 |
| 250                | Development Mitigation          | 1,213,800          | 788,800            | (425,000)         |
| 260                | Major Equipment Purchase Fee    | 250,280            | 250,280            | -                 |
| 280                | LMD                             | 1,206,285          | 1,206,355          | 70                |
| 320                | Public Safety Sales Tax         | 7,738,180          | 9,385,180          | 1,647,000         |
| 340                | Development Services            | 7,479,926          | 7,479,926          | -                 |
| 350                | Innovation and Technology       | 63,000             | 63,000             | -                 |
| 420                | Gas Tax/Street Improvement      | 3,303,950          | 3,303,950          | -                 |
| 430                | RTIF                            | 2,063,330          | 2,063,330          | -                 |
| 440                | Measure K                       | 1,500,550          | 1,500,550          | -                 |
| 460                | TDA/Local Transportation        | 2,824,780          | 2,824,780          | -                 |
| 480                | Subsidized Street Project       | 2,610,632          | 2,610,632          | -                 |
| 500                | Parks Acquisition & Improvement | 2,436,189          | 2,436,189          | -                 |
| 520                | Successor Agency/RDA Bond Fund  | 15,000             | 15,000             | -                 |
| 540                | Government Facilities Fees      | 4,695,170          | 4,695,170          | -                 |
| 550                | CFD                             | 1,213,507          | 1,213,507          | -                 |
| 570                | Flood Protection Improvement    | 230,000            | 230,000            | -                 |
| 580                | PFIP Drainage                   | 935,999            | 935,999            | -                 |
| 590                | PFIP Transportation             | 5,471,753          | 5,471,753          | -                 |
| 620                | Golf Course                     | 969,200            | 1,625,000          | 655,800           |
| 630                | PFIP Wastewater                 | 821,677            | 821,677            | -                 |
| 640                | Wastewater O&M                  | 17,920,080         | 17,920,080         | -                 |
| 650                | Wastewater Improvement          | 4,460,790          | 4,460,790          | -                 |
| 660                | Solid Waste                     | 14,413,153         | 14,423,153         | 10,000            |
| 670                | Solid Waste Cost Recovery       | 275,200            | 275,200            | -                 |
| 680                | Water O&M                       | 13,259,953         | 13,580,117         | 320,164           |
| 690                | Water Improvement               | 4,120,832          | 4,120,832          | -                 |
| 700                | PFIP Water                      | 2,063,185          | 2,063,185          | -                 |
| 820                | Vehicles                        | 1,057,210          | 2,391,000          | 1,333,790         |
| 830                | Information Technology          | 2,799,728          | 5,189,460          | 2,389,732         |
| 840                | Equipment                       | -                  | 6,400              | 6,400             |
| 860                | Self Insurance/Risk Management  | 3,382,330          | 4,172,000          | 789,670           |
| 880                | Payroll Tax Benefit Allocation  | 2,090              | 2,090              | -                 |
| <b>Grand Total</b> |                                 | <b>167,607,516</b> | <b>192,203,186</b> | <b>24,595,670</b> |

## SUMMARY BY FUND

## ATTACHMENT 2

|      |               |
|------|---------------|
| Type | 2 - Personnel |
|------|---------------|

| Type               | Fund Name                      | Adopted Budget      | Proposed Mid Year   | Total Change       |
|--------------------|--------------------------------|---------------------|---------------------|--------------------|
| 100                | General Fund                   | (38,216,166)        | (40,047,016)        | (1,830,850)        |
| 110                | COVID Relief                   | -                   | (1,897,500)         | (1,897,500)        |
| 120                | Fire Grants                    | (260,262)           | (259,710)           | 552                |
| 150                | Police Grants                  | (112,537)           | (112,537)           | -                  |
| 190                | Federal Transit Management     | (294,743)           | (293,529)           | 1,214              |
| 200                | Recreation                     | (1,195,314)         | (1,164,077)         | 31,237             |
| 280                | LMD                            | (389,231)           | (388,935)           | 296                |
| 320                | Public Safety Sales Tax        | (8,226,981)         | (8,568,674)         | (341,693)          |
| 340                | Development Services           | (3,365,876)         | (3,210,802)         | 155,074            |
| 420                | Gas Tax/Street Improvement     | (1,239,047)         | (1,268,473)         | (29,426)           |
| 440                | Measure K                      | (34,588)            | (37,785)            | (3,197)            |
| 460                | TDA/Local Transportation       | (11,300)            | (11,500)            | (200)              |
| 550                | CFD                            | (358,661)           | (384,462)           | (25,801)           |
| 620                | Golf Course                    | (1,144,545)         | (1,170,351)         | (25,806)           |
| 640                | Wastewater O&M                 | (5,860,566)         | (5,858,572)         | 1,994              |
| 660                | Solid Waste                    | (4,958,266)         | (4,953,607)         | 4,659              |
| 670                | Solid Waste Cost Recovery      | (44,729)            | (44,729)            | -                  |
| 680                | Water O&M                      | (4,333,529)         | (4,117,029)         | 216,500            |
| 810                | Engineering                    | (3,549,880)         | (2,371,332)         | 1,178,548          |
| 820                | Vehicles                       | (1,104,483)         | (1,120,304)         | (15,821)           |
| 830                | Information Technology         | (1,990,306)         | (1,502,745)         | 487,561            |
| 860                | Self Insurance/Risk Management | (336,642)           | (290,008)           | 46,634             |
| 880                | Payroll Tax Benefit Allocation | (45,000)            | (45,000)            | -                  |
| <b>Grand Total</b> |                                | <b>(77,072,652)</b> | <b>(79,118,677)</b> | <b>(2,046,025)</b> |

### SUMMARY BY FUND

# ATTACHMENT 2

|      |               |
|------|---------------|
| Type | 3 - Operating |
|------|---------------|

| Type               | Fund Name                       | Adopted Budget      | Proposed Mid Year   | Total Change        |
|--------------------|---------------------------------|---------------------|---------------------|---------------------|
| 100                | General Fund                    | (14,621,813)        | (20,776,283)        | (6,154,470)         |
| 110                | COVID Relief                    | -                   | (525,000)           | (525,000)           |
| 120                | Fire Grants                     | -                   | -                   | -                   |
| 130                | HOME Fund                       | (131,886)           | (131,886)           | -                   |
| 140                | CDBG                            | (755,263)           | (755,263)           | -                   |
| 150                | Police Grants                   | (331,354)           | (332,299)           | (945)               |
| 160                | Supplemental Law Enforcement    | (15,922)            | (15,922)            | -                   |
| 190                | Federal Transit Management      | (2,134,217)         | (2,127,097)         | 7,120               |
| 200                | Recreation                      | (313,809)           | (394,579)           | (80,770)            |
| 210                | Low and Moderate Housing Assets | (100,000)           | (100,000)           | -                   |
| 250                | Development Mitigation          | -                   | -                   | -                   |
| 260                | Major Equipment Purchase Fee    | (59,540)            | (59,540)            | -                   |
| 280                | LMD                             | (1,171,617)         | (1,319,327)         | (147,710)           |
| 320                | Public Safety Sales Tax         | (104,613)           | (200,593)           | (95,980)            |
| 340                | Development Services            | (4,089,926)         | (4,374,871)         | (284,945)           |
| 420                | Gas Tax/Street Improvement      | (1,203,020)         | (1,357,120)         | (154,100)           |
| 430                | RTIF                            | -                   | -                   | -                   |
| 440                | Measure K                       | (482,439)           | (488,539)           | (6,100)             |
| 460                | TDA/Local Transportation        | (3,859,473)         | (3,866,363)         | (6,890)             |
| 480                | Subsidized Street Project       | (1,158,890)         | (1,159,000)         | (110)               |
| 500                | Parks Acquisition & Improvement | (168,325)           | (168,325)           | -                   |
| 520                | Successor Agency/RDA Bond Fund  | -                   | -                   | -                   |
| 540                | Government Facilities Fees      | (425,360)           | (425,360)           | -                   |
| 550                | CFD                             | (934,712)           | (961,712)           | (27,000)            |
| 580                | PFIP Drainage                   | (918,579)           | (925,259)           | (6,680)             |
| 590                | PFIP Transportation             | (97,816)            | (107,676)           | (9,860)             |
| 620                | Golf Course                     | (445,775)           | (651,575)           | (205,800)           |
| 630                | PFIP Wastewater                 | (243,763)           | (250,443)           | (6,680)             |
| 640                | Wastewater O&M                  | (12,341,724)        | (12,759,033)        | (417,309)           |
| 650                | Wastewater Improvement          | (1,652,684)         | (1,652,684)         | -                   |
| 660                | Solid Waste                     | (8,964,508)         | (10,523,036)        | (1,558,528)         |
| 670                | Solid Waste Cost Recovery       | -                   | -                   | -                   |
| 680                | Water O&M                       | (10,060,348)        | (11,521,829)        | (1,461,481)         |
| 690                | Water Improvement               | (2,520,330)         | (2,520,330)         | -                   |
| 700                | PFIP Water                      | (181,258)           | (187,938)           | (6,680)             |
| 810                | Engineering                     | (2,165,200)         | (2,333,600)         | (168,400)           |
| 820                | Vehicles                        | (831,715)           | (869,817)           | (38,102)            |
| 830                | Information Technology          | (2,645,452)         | (3,165,715)         | (520,263)           |
| 840                | Equipment                       | -                   | (6,400)             | (6,400)             |
| 860                | Self Insurance/Risk Management  | (3,765,909)         | (3,802,269)         | (36,360)            |
| 880                | Payroll Tax Benefit Allocation  | -                   | -                   | -                   |
| <b>Grand Total</b> |                                 | <b>(78,897,240)</b> | <b>(90,816,683)</b> | <b>(11,919,443)</b> |

## SUMMARY BY FUND

## ATTACHMENT 2

|      |             |
|------|-------------|
| Type | 4 - Capital |
|------|-------------|

| Type               | Fund Name                       | Adopted Budget       | Proposed Mid Year    | Total Change       |
|--------------------|---------------------------------|----------------------|----------------------|--------------------|
| 100                | General Fund                    | (2,422,605)          | (1,991,200)          | 431,405            |
| 110                | COVID Relief                    | -                    | (4,301,000)          | (4,301,000)        |
| 140                | CDBG                            | (81,161)             | (81,161)             | -                  |
| 150                | Police Grants                   | -                    | -                    | -                  |
| 160                | Supplemental Law Enforcement    | (316,397)            | (316,397)            | -                  |
| 190                | Federal Transit Management      | (7,427,493)          | (7,393,337)          | 34,156             |
| 200                | Recreation                      | -                    | -                    | -                  |
| 250                | Development Mitigation          | (25,000)             | (175,000)            | (150,000)          |
| 260                | Major Equipment Purchase Fee    | -                    | -                    | -                  |
| 280                | LMD                             | (111,100)            | (111,100)            | -                  |
| 320                | Public Safety Sales Tax         | (17,206)             | (17,206)             | -                  |
| 340                | Development Services            | -                    | -                    | -                  |
| 420                | Gas Tax/Street Improvement      | (1,824,033)          | (1,824,033)          | -                  |
| 430                | RTIF                            | (18,098,031)         | (18,098,031)         | -                  |
| 440                | Measure K                       | (15,596,918)         | (12,613,228)         | 2,983,690          |
| 460                | TDA/Local Transportation        | (6,579,032)          | (6,579,032)          | -                  |
| 480                | Subsidized Street Project       | (3,573,562)          | (3,573,562)          | -                  |
| 500                | Parks Acquisition & Improvement | (366,915)            | (376,915)            | (10,000)           |
| 520                | Successor Agency/RDA Bond Fund  | (5,743,489)          | (5,743,489)          | -                  |
| 540                | Government Facilities Fees      | (650,939)            | (650,939)            | -                  |
| 550                | CFD                             | (302,535)            | (302,535)            | -                  |
| 580                | PFIP Drainage                   | (195,538)            | (195,538)            | -                  |
| 590                | PFIP Transportation             | (6,575,000)          | (6,575,000)          | -                  |
| 620                | Golf Course                     | (137,000)            | (137,000)            | -                  |
| 630                | PFIP Wastewater                 | (5,869,625)          | (5,869,625)          | -                  |
| 640                | Wastewater O&M                  | (20,183,382)         | (20,183,382)         | -                  |
| 650                | Wastewater Improvement          | -                    | -                    | -                  |
| 660                | Solid Waste                     | (3,474,513)          | (3,573,513)          | (99,000)           |
| 670                | Solid Waste Cost Recovery       | -                    | -                    | -                  |
| 680                | Water O&M                       | (8,092,902)          | (8,592,902)          | (500,000)          |
| 690                | Water Improvement               | -                    | -                    | -                  |
| 700                | PFIP Water                      | (1,500,000)          | (1,500,000)          | -                  |
| 820                | Vehicles                        | (269,027)            | (362,027)            | (93,000)           |
| 830                | Information Technology          | (503,930)            | (753,930)            | (250,000)          |
| 840                | Equipment                       | -                    | -                    | -                  |
| 860                | Self Insurance/Risk Management  | (80,000)             | (80,000)             | -                  |
| <b>Grand Total</b> |                                 | <b>(110,017,333)</b> | <b>(111,971,082)</b> | <b>(1,953,749)</b> |

### SUMMARY BY FUND

## ATTACHMENT 2

|      |               |
|------|---------------|
| Type | 5 - Transfers |
|------|---------------|

| Type               | Fund Name                      | Adopted Budget | Proposed Mid Year | Total Change |
|--------------------|--------------------------------|----------------|-------------------|--------------|
| 100                | General Fund                   | (1,541,353)    | (943,530)         | 597,823      |
| 120                | Fire Grants                    | 73,271         | 73,271            | -            |
| 140                | CDBG                           | 8,965          | 8,965             | -            |
| 150                | Police Grants                  | 7,478          | 7,478             | -            |
| 200                | Recreation                     | 1,307,823      | 710,000           | (597,823)    |
| 250                | Development Mitigation         | -              | -                 | -            |
| 260                | Major Equipment Purchase Fee   | -              | -                 | -            |
| 280                | LMD                            | 22,900         | 22,900            | -            |
| 320                | Public Safety Sales Tax        | -              | -                 | -            |
| 340                | Development Services           | -              | -                 | -            |
| 420                | Gas Tax/Street Improvement     | -              | -                 | -            |
| 440                | Measure K                      | -              | -                 | -            |
| 480                | Subsidized Street Project      | -              | -                 | -            |
| 520                | Successor Agency/RDA Bond Fund | -              | -                 | -            |
| 540                | Government Facilities Fees     | -              | -                 | -            |
| 550                | CFD                            | 22,900         | 22,900            | -            |
| 620                | Golf Course                    | 143,816        | 143,816           | -            |
| 630                | PFIP Wastewater                | -              | -                 | -            |
| 640                | Wastewater O&M                 | -              | -                 | -            |
| 650                | Wastewater Improvement         | -              | -                 | -            |
| 660                | Solid Waste                    | -              | -                 | -            |
| 680                | Water O&M                      | 787,920        | 787,920           | -            |
| 690                | Water Improvement              | (787,920)      | (787,920)         | -            |
| 820                | Vehicles                       | -              | -                 | -            |
| 830                | Information Technology         | -              | -                 | -            |
| 840                | Equipment                      | -              | -                 | -            |
| 860                | Self Insurance/Risk Management | (45,800)       | (45,800)          | -            |
| <b>Grand Total</b> |                                | -              | -                 | -            |

### SUMMARY BY FUND

# ATTACHMENT 2

## FY2021-22 MID-YEAR UPDATE

| Type                                      | Adopted Budget     | Proposed Mid Year  | Total Change     |
|-------------------------------------------|--------------------|--------------------|------------------|
| <b>100</b>                                |                    |                    |                  |
| <b>General Fund</b>                       |                    |                    |                  |
| 1 - Revenues                              | 50,322,675         | 60,650,530         | 10,327,855       |
| 2 - Personnel                             | (38,216,166)       | (40,047,016)       | (1,830,850)      |
| 3 - Operating                             | (14,621,813)       | (20,776,283)       | (6,154,470)      |
| 4 - Capital                               | (2,422,605)        | (1,991,200)        | 431,405          |
| 5 - Transfers                             | (1,541,353)        | (943,530)          | 597,823          |
| <b>General Fund Total</b>                 | <b>(6,479,262)</b> | <b>(3,107,499)</b> | <b>3,371,763</b> |
| <b>110</b>                                |                    |                    |                  |
| <b>COVID Relief</b>                       |                    |                    |                  |
| 1 - Revenues                              | -                  | 7,314,189          | 7,314,189        |
| 2 - Personnel                             | -                  | (1,897,500)        | (1,897,500)      |
| 3 - Operating                             | -                  | (525,000)          | (525,000)        |
| 4 - Capital                               | -                  | (4,301,000)        | (4,301,000)      |
| <b>COVID Relief Total</b>                 | <b>-</b>           | <b>590,689</b>     | <b>590,689</b>   |
| <b>120</b>                                |                    |                    |                  |
| <b>Fire Grants</b>                        |                    |                    |                  |
| 1 - Revenues                              | 219,811            | 219,811            | -                |
| 2 - Personnel                             | (260,262)          | (259,710)          | 552              |
| 3 - Operating                             | -                  | -                  | -                |
| 5 - Transfers                             | 73,271             | 73,271             | -                |
| <b>Fire Grants Total</b>                  | <b>32,820</b>      | <b>33,372</b>      | <b>552</b>       |
| <b>130</b>                                |                    |                    |                  |
| <b>HOME Fund</b>                          |                    |                    |                  |
| 1 - Revenues                              | 131,886            | 131,886            | -                |
| 3 - Operating                             | (131,886)          | (131,886)          | -                |
| <b>HOME Fund Total</b>                    | <b>-</b>           | <b>-</b>           | <b>-</b>         |
| <b>140</b>                                |                    |                    |                  |
| <b>CDBG</b>                               |                    |                    |                  |
| 1 - Revenues                              | 401,865            | 401,865            | -                |
| 3 - Operating                             | (755,263)          | (755,263)          | -                |
| 4 - Capital                               | (81,161)           | (81,161)           | -                |
| 5 - Transfers                             | 8,965              | 8,965              | -                |
| <b>CDBG Total</b>                         | <b>(425,594)</b>   | <b>(425,594)</b>   | <b>-</b>         |
| <b>150</b>                                |                    |                    |                  |
| <b>Police Grants</b>                      |                    |                    |                  |
| 1 - Revenues                              | 237,370            | 237,370            | -                |
| 2 - Personnel                             | (112,537)          | (112,537)          | -                |
| 3 - Operating                             | (331,354)          | (332,299)          | (945)            |
| 4 - Capital                               | -                  | -                  | -                |
| 5 - Transfers                             | 7,478              | 7,478              | -                |
| <b>Police Grants Total</b>                | <b>(199,043)</b>   | <b>(199,988)</b>   | <b>(945)</b>     |
| <b>160</b>                                |                    |                    |                  |
| <b>Supplemental Law Enforcement</b>       |                    |                    |                  |
| 1 - Revenues                              | 150,100            | 150,100            | -                |
| 3 - Operating                             | (15,922)           | (15,922)           | -                |
| 4 - Capital                               | (316,397)          | (316,397)          | -                |
| <b>Supplemental Law Enforcement Total</b> | <b>(182,219)</b>   | <b>(182,219)</b>   | <b>-</b>         |

### NET CHANGE BY FUND

# ATTACHMENT 2

| Type                                         | Adopted Budget     | Proposed Mid Year  | Total Change     |
|----------------------------------------------|--------------------|--------------------|------------------|
| <b>190</b>                                   |                    |                    |                  |
| <b>Federal Transit Management</b>            |                    |                    |                  |
| 1 - Revenues                                 | 4,497,600          | 4,723,600          | 226,000          |
| 2 - Personnel                                | (294,743)          | (293,529)          | 1,214            |
| 3 - Operating                                | (2,134,217)        | (2,127,097)        | 7,120            |
| 4 - Capital                                  | (7,427,493)        | (7,393,337)        | 34,156           |
| <b>Federal Transit Management Total</b>      | <b>(5,358,853)</b> | <b>(5,090,363)</b> | <b>268,490</b>   |
| <b>200</b>                                   |                    |                    |                  |
| <b>Recreation</b>                            |                    |                    |                  |
| 1 - Revenues                                 | 848,450            | 848,450            | -                |
| 2 - Personnel                                | (1,195,314)        | (1,164,077)        | 31,237           |
| 3 - Operating                                | (313,809)          | (394,579)          | (80,770)         |
| 4 - Capital                                  | -                  | -                  | -                |
| 5 - Transfers                                | 1,307,823          | 710,000            | (597,823)        |
| <b>Recreation Total</b>                      | <b>647,150</b>     | <b>(206)</b>       | <b>(647,356)</b> |
| <b>210</b>                                   |                    |                    |                  |
| <b>Low and Moderate Housing Assets</b>       |                    |                    |                  |
| 1 - Revenues                                 | -                  | -                  | -                |
| 3 - Operating                                | (100,000)          | (100,000)          | -                |
| <b>Low and Moderate Housing Assets Total</b> | <b>(100,000)</b>   | <b>(100,000)</b>   | <b>-</b>         |
| <b>250</b>                                   |                    |                    |                  |
| <b>Development Mitigation</b>                |                    |                    |                  |
| 1 - Revenues                                 | 1,213,800          | 788,800            | (425,000)        |
| 3 - Operating                                | -                  | -                  | -                |
| 4 - Capital                                  | (25,000)           | (175,000)          | (150,000)        |
| 5 - Transfers                                | -                  | -                  | -                |
| <b>Development Mitigation Total</b>          | <b>1,188,800</b>   | <b>613,800</b>     | <b>(575,000)</b> |
| <b>260</b>                                   |                    |                    |                  |
| <b>Major Equipment Purchase Fee</b>          |                    |                    |                  |
| 1 - Revenues                                 | 250,280            | 250,280            | -                |
| 3 - Operating                                | (59,540)           | (59,540)           | -                |
| 4 - Capital                                  | -                  | -                  | -                |
| 5 - Transfers                                | -                  | -                  | -                |
| <b>Major Equipment Purchase Fee Total</b>    | <b>190,740</b>     | <b>190,740</b>     | <b>-</b>         |
| <b>280</b>                                   |                    |                    |                  |
| <b>LMD</b>                                   |                    |                    |                  |
| 1 - Revenues                                 | 1,206,285          | 1,206,355          | 70               |
| 2 - Personnel                                | (389,231)          | (388,935)          | 296              |
| 3 - Operating                                | (1,171,617)        | (1,319,327)        | (147,710)        |
| 4 - Capital                                  | (111,100)          | (111,100)          | -                |
| 5 - Transfers                                | 22,900             | 22,900             | -                |
| <b>LMD Total</b>                             | <b>(442,763)</b>   | <b>(590,107)</b>   | <b>(147,344)</b> |

## NET CHANGE BY FUND

# ATTACHMENT 2

| Type                                    | Adopted Budget      | Proposed Mid Year   | Total Change     |
|-----------------------------------------|---------------------|---------------------|------------------|
| <b>320</b>                              |                     |                     |                  |
| <b>Public Safety Sales Tax</b>          |                     |                     |                  |
| 1 - Revenues                            | 7,738,180           | 9,385,180           | 1,647,000        |
| 2 - Personnel                           | (8,226,981)         | (8,568,674)         | (341,693)        |
| 3 - Operating                           | (104,613)           | (200,593)           | (95,980)         |
| 4 - Capital                             | (17,206)            | (17,206)            | -                |
| 5 - Transfers                           | -                   | -                   | -                |
| <b>Public Safety Sales Tax Total</b>    | <b>(610,620)</b>    | <b>598,707</b>      | <b>1,209,327</b> |
| <b>340</b>                              |                     |                     |                  |
| <b>Development Services</b>             |                     |                     |                  |
| 1 - Revenues                            | 7,479,926           | 7,479,926           | -                |
| 2 - Personnel                           | (3,365,876)         | (3,210,802)         | 155,074          |
| 3 - Operating                           | (4,089,926)         | (4,374,871)         | (284,945)        |
| 4 - Capital                             | -                   | -                   | -                |
| <b>Gas Tax/Street Improvement</b>       |                     |                     |                  |
| 1 - Revenues                            | 3,303,950           | 3,303,950           | -                |
| 2 - Personnel                           | (1,239,047)         | (1,268,473)         | (29,426)         |
| 3 - Operating                           | (1,203,020)         | (1,357,120)         | (154,100)        |
| 4 - Capital                             | (1,824,033)         | (1,824,033)         | -                |
| 5 - Transfers                           | -                   | -                   | -                |
| <b>Gas Tax/Street Improvement Total</b> | <b>(962,150)</b>    | <b>(1,145,676)</b>  | <b>(183,526)</b> |
| <b>430</b>                              |                     |                     |                  |
| <b>RTIF</b>                             |                     |                     |                  |
| 1 - Revenues                            | 2,063,330           | 2,063,330           | -                |
| 3 - Operating                           | -                   | -                   | -                |
| 4 - Capital                             | (18,098,031)        | (18,098,031)        | -                |
| <b>RTIF Total</b>                       | <b>(16,034,701)</b> | <b>(16,034,701)</b> | <b>-</b>         |
| <b>440</b>                              |                     |                     |                  |
| <b>Measure K</b>                        |                     |                     |                  |
| 1 - Revenues                            | 1,500,550           | 1,500,550           | -                |
| 2 - Personnel                           | (34,588)            | (37,785)            | (3,197)          |
| 3 - Operating                           | (482,439)           | (488,539)           | (6,100)          |
| 4 - Capital                             | (15,596,918)        | (12,613,228)        | 2,983,690        |
| 5 - Transfers                           | -                   | -                   | -                |
| <b>Measure K Total</b>                  | <b>(14,613,395)</b> | <b>(11,639,002)</b> | <b>2,974,393</b> |
| <b>460</b>                              |                     |                     |                  |
| <b>TDA/Local Transportation</b>         |                     |                     |                  |
| 1 - Revenues                            | 2,824,780           | 2,824,780           | -                |
| 2 - Personnel                           | (11,300)            | (11,500)            | (200)            |
| 3 - Operating                           | (3,859,473)         | (3,866,363)         | (6,890)          |
| 4 - Capital                             | (6,579,032)         | (6,579,032)         | -                |
| <b>TDA/Local Transportation Total</b>   | <b>(7,625,025)</b>  | <b>(7,632,115)</b>  | <b>(7,090)</b>   |
| <b>480</b>                              |                     |                     |                  |
| <b>Subsidized Street Project</b>        |                     |                     |                  |
| 1 - Revenues                            | 2,610,632           | 2,610,632           | -                |
| 3 - Operating                           | (1,158,890)         | (1,159,000)         | (110)            |
| 4 - Capital                             | (3,573,562)         | (3,573,562)         | -                |
| 5 - Transfers                           | -                   | -                   | -                |
| <b>Subsidized Street Project Total</b>  | <b>(2,121,820)</b>  | <b>(2,121,930)</b>  | <b>(110)</b>     |

## NET CHANGE BY FUND

## ATTACHMENT 2

| Type                                             | Adopted Budget     | Proposed Mid Year  | Total Change    |
|--------------------------------------------------|--------------------|--------------------|-----------------|
| <b>500</b>                                       |                    |                    |                 |
| <b>Parks Acquisition &amp; Improvement</b>       |                    |                    |                 |
| 1 - Revenues                                     | 2,436,189          | 2,436,189          | -               |
| 3 - Operating                                    | (168,325)          | (168,325)          | -               |
| 4 - Capital                                      | (366,915)          | (376,915)          | (10,000)        |
| <b>Parks Acquisition &amp; Improvement Total</b> | <b>1,900,949</b>   | <b>1,890,949</b>   | <b>(10,000)</b> |
| <b>520</b>                                       |                    |                    |                 |
| <b>Successor Agency/RDA Bond Fund</b>            |                    |                    |                 |
| 1 - Revenues                                     | 15,000             | 15,000             | -               |
| 3 - Operating                                    | -                  | -                  | -               |
| 4 - Capital                                      | (5,743,489)        | (5,743,489)        | -               |
| 5 - Transfers                                    | -                  | -                  | -               |
| <b>Successor Agency/RDA Bond Fund Total</b>      | <b>(5,728,489)</b> | <b>(5,728,489)</b> | <b>-</b>        |
| <b>540</b>                                       |                    |                    |                 |
| <b>Government Facilities Fees</b>                |                    |                    |                 |
| 1 - Revenues                                     | 4,695,170          | 4,695,170          | -               |
| 3 - Operating                                    | (425,360)          | (425,360)          | -               |
| 4 - Capital                                      | (650,939)          | (650,939)          | -               |
| 5 - Transfers                                    | -                  | -                  | -               |
| <b>Government Facilities Fees Total</b>          | <b>3,618,871</b>   | <b>3,618,871</b>   | <b>-</b>        |
| <b>550</b>                                       |                    |                    |                 |
| <b>CFD</b>                                       |                    |                    |                 |
| 1 - Revenues                                     | 1,213,507          | 1,213,507          | -               |
| 2 - Personnel                                    | (358,661)          | (384,462)          | (25,801)        |
| 3 - Operating                                    | (934,712)          | (961,712)          | (27,000)        |
| 4 - Capital                                      | (302,535)          | (302,535)          | -               |
| 5 - Transfers                                    | 22,900             | 22,900             | -               |
| <b>CFD Total</b>                                 | <b>(359,501)</b>   | <b>(412,302)</b>   | <b>(52,801)</b> |
| <b>570</b>                                       |                    |                    |                 |
| <b>Flood Protection Improvement</b>              |                    |                    |                 |
| 1 - Revenues                                     | 230,000            | 230,000            | -               |
| <b>Flood Protection Improvement Total</b>        | <b>230,000</b>     | <b>230,000</b>     | <b>-</b>        |
| <b>580</b>                                       |                    |                    |                 |
| <b>PFIP Drainage</b>                             |                    |                    |                 |
| 1 - Revenues                                     | 935,999            | 935,999            | -               |
| 3 - Operating                                    | (918,579)          | (925,259)          | (6,680)         |
| 4 - Capital                                      | (195,538)          | (195,538)          | -               |
| <b>PFIP Drainage Total</b>                       | <b>(178,118)</b>   | <b>(184,798)</b>   | <b>(6,680)</b>  |
| <b>590</b>                                       |                    |                    |                 |
| <b>PFIP Transportation</b>                       |                    |                    |                 |
| 1 - Revenues                                     | 5,471,753          | 5,471,753          | -               |
| 3 - Operating                                    | (97,816)           | (107,676)          | (9,860)         |
| 4 - Capital                                      | (6,575,000)        | (6,575,000)        | -               |
| <b>PFIP Transportation Total</b>                 | <b>(1,201,063)</b> | <b>(1,210,923)</b> | <b>(9,860)</b>  |

### NET CHANGE BY FUND

## ATTACHMENT 2

| Type                                   | Adopted Budget      | Proposed Mid Year   | Total Change       |
|----------------------------------------|---------------------|---------------------|--------------------|
| <b>620</b>                             |                     |                     |                    |
| <b>Golf Course</b>                     |                     |                     |                    |
| 1 - Revenues                           | 969,200             | 1,625,000           | 655,800            |
| 2 - Personnel                          | (1,144,545)         | (1,170,351)         | (25,806)           |
| 3 - Operating                          | (445,775)           | (651,575)           | (205,800)          |
| 4 - Capital                            | (137,000)           | (137,000)           | -                  |
| 5 - Transfers                          | 143,816             | 143,816             | -                  |
| <b>Golf Course Total</b>               | <b>(614,304)</b>    | <b>(190,110)</b>    | <b>424,194</b>     |
| <b>630</b>                             |                     |                     |                    |
| <b>PPIP Wastewater</b>                 |                     |                     |                    |
| 1 - Revenues                           | 821,677             | 821,677             | -                  |
| 3 - Operating                          | (243,763)           | (250,443)           | (6,680)            |
| 4 - Capital                            | (5,869,625)         | (5,869,625)         | -                  |
| 5 - Transfers                          | -                   | -                   | -                  |
| <b>PPIP Wastewater Total</b>           | <b>(5,291,711)</b>  | <b>(5,298,391)</b>  | <b>(6,680)</b>     |
| <b>640</b>                             |                     |                     |                    |
| <b>Wastewater O&amp;M</b>              |                     |                     |                    |
| 1 - Revenues                           | 17,920,080          | 17,920,080          | -                  |
| 2 - Personnel                          | (5,860,566)         | (5,858,572)         | 1,994              |
| 3 - Operating                          | (12,341,724)        | (12,759,033)        | (417,309)          |
| 4 - Capital                            | (20,183,382)        | (20,183,382)        | -                  |
| 5 - Transfers                          | -                   | -                   | -                  |
| <b>Wastewater O&amp;M Total</b>        | <b>(20,465,592)</b> | <b>(20,880,907)</b> | <b>(415,315)</b>   |
| <b>650</b>                             |                     |                     |                    |
| <b>Wastewater Improvement</b>          |                     |                     |                    |
| 1 - Revenues                           | 4,460,790           | 4,460,790           | -                  |
| 3 - Operating                          | (1,652,684)         | (1,652,684)         | -                  |
| 4 - Capital                            | -                   | -                   | -                  |
| 5 - Transfers                          | -                   | -                   | -                  |
| <b>Wastewater Improvement Total</b>    | <b>2,808,106</b>    | <b>2,808,106</b>    | <b>-</b>           |
| <b>660</b>                             |                     |                     |                    |
| <b>Solid Waste</b>                     |                     |                     |                    |
| 1 - Revenues                           | 14,413,153          | 14,423,153          | 10,000             |
| 2 - Personnel                          | (4,958,266)         | (4,953,607)         | 4,659              |
| 3 - Operating                          | (8,964,508)         | (10,523,036)        | (1,558,528)        |
| 4 - Capital                            | (3,474,513)         | (3,573,513)         | (99,000)           |
| 5 - Transfers                          | -                   | -                   | -                  |
| <b>Solid Waste Total</b>               | <b>(2,984,134)</b>  | <b>(4,627,003)</b>  | <b>(1,642,869)</b> |
| <b>670</b>                             |                     |                     |                    |
| <b>Solid Waste Cost Recovery</b>       |                     |                     |                    |
| 1 - Revenues                           | 275,200             | 275,200             | -                  |
| 2 - Personnel                          | (44,729)            | (44,729)            | -                  |
| 3 - Operating                          | -                   | -                   | -                  |
| 4 - Capital                            | -                   | -                   | -                  |
| <b>Solid Waste Cost Recovery Total</b> | <b>230,471</b>      | <b>230,471</b>      | <b>-</b>           |

### NET CHANGE BY FUND

# ATTACHMENT 2

| Type                                | Adopted Budget     | Proposed Mid Year  | Total Change       |
|-------------------------------------|--------------------|--------------------|--------------------|
| <b>680</b>                          |                    |                    |                    |
| <b>Water O&amp;M</b>                |                    |                    |                    |
| 1 - Revenues                        | 13,259,953         | 13,580,117         | 320,164            |
| 2 - Personnel                       | (4,333,529)        | (4,117,029)        | 216,500            |
| 3 - Operating                       | (10,060,348)       | (11,521,829)       | (1,461,481)        |
| 4 - Capital                         | (8,092,902)        | (8,592,902)        | (500,000)          |
| 5 - Transfers                       | 787,920            | 787,920            | -                  |
| <b>Water O&amp;M Total</b>          | <b>(8,438,906)</b> | <b>(9,863,723)</b> | <b>(1,424,817)</b> |
| <b>690</b>                          |                    |                    |                    |
| <b>Water Improvement</b>            |                    |                    |                    |
| 1 - Revenues                        | 4,120,832          | 4,120,832          | -                  |
| 3 - Operating                       | (2,520,330)        | (2,520,330)        | -                  |
| 4 - Capital                         | -                  | -                  | -                  |
| 5 - Transfers                       | (787,920)          | (787,920)          | -                  |
| <b>Water Improvement Total</b>      | <b>812,582</b>     | <b>812,582</b>     | <b>-</b>           |
| <b>700</b>                          |                    |                    |                    |
| <b>PFIP Water</b>                   |                    |                    |                    |
| 1 - Revenues                        | 2,063,185          | 2,063,185          | -                  |
| 3 - Operating                       | (181,258)          | (187,938)          | (6,680)            |
| 4 - Capital                         | (1,500,000)        | (1,500,000)        | -                  |
| <b>PFIP Water Total</b>             | <b>381,927</b>     | <b>375,247</b>     | <b>(6,680)</b>     |
| <b>810</b>                          |                    |                    |                    |
| <b>Engineering</b>                  |                    |                    |                    |
| 2 - Personnel                       | (3,549,880)        | (2,371,332)        | 1,178,548          |
| 3 - Operating                       | (2,165,200)        | (2,333,600)        | (168,400)          |
| <b>Engineering Total</b>            | <b>(5,715,080)</b> | <b>(4,704,932)</b> | <b>1,010,148</b>   |
| <b>820</b>                          |                    |                    |                    |
| <b>Vehicles</b>                     |                    |                    |                    |
| 1 - Revenues                        | 1,057,210          | 2,391,000          | 1,333,790          |
| 2 - Personnel                       | (1,104,483)        | (1,120,304)        | (15,821)           |
| 3 - Operating                       | (831,715)          | (869,817)          | (38,102)           |
| 4 - Capital                         | (269,027)          | (362,027)          | (93,000)           |
| 5 - Transfers                       | -                  | -                  | -                  |
| <b>Vehicles Total</b>               | <b>(1,148,015)</b> | <b>38,852</b>      | <b>1,186,867</b>   |
| <b>830</b>                          |                    |                    |                    |
| <b>Information Technology</b>       |                    |                    |                    |
| 1 - Revenues                        | 2,799,728          | 5,189,460          | 2,389,732          |
| 2 - Personnel                       | (1,990,306)        | (1,502,745)        | 487,561            |
| 3 - Operating                       | (2,645,452)        | (3,165,715)        | (520,263)          |
| 4 - Capital                         | (503,930)          | (753,930)          | (250,000)          |
| 5 - Transfers                       | -                  | -                  | -                  |
| <b>Information Technology Total</b> | <b>(2,339,960)</b> | <b>(232,930)</b>   | <b>2,107,030</b>   |
| <b>840</b>                          |                    |                    |                    |
| <b>Equipment</b>                    |                    |                    |                    |
| 1 - Revenues                        | -                  | 6,400              | 6,400              |
| 3 - Operating                       | -                  | (6,400)            | (6,400)            |
| 4 - Capital                         | -                  | -                  | -                  |
| 5 - Transfers                       | -                  | -                  | -                  |
| <b>Equipment Total</b>              | <b>-</b>           | <b>-</b>           | <b>-</b>           |

**NET CHANGE BY FUND**

## ATTACHMENT 2

| Type                                        | Adopted Budget      | Proposed Mid Year   | Total Change     |
|---------------------------------------------|---------------------|---------------------|------------------|
| <b>860</b>                                  |                     |                     |                  |
| <b>Self Insurance/Risk Management</b>       |                     |                     |                  |
| 1 - Revenues                                | 3,382,330           | 4,172,000           | 789,670          |
| 2 - Personnel                               | (336,642)           | (290,008)           | 46,634           |
| 3 - Operating                               | (3,765,909)         | (3,802,269)         | (36,360)         |
| 4 - Capital                                 | (80,000)            | (80,000)            | -                |
| 5 - Transfers                               | (45,800)            | (45,800)            | -                |
| <b>Self Insurance/Risk Management Total</b> | <b>(846,021)</b>    | <b>(46,077)</b>     | <b>799,944</b>   |
| <b>880</b>                                  |                     |                     |                  |
| <b>Payroll Tax Benefit Allocation</b>       |                     |                     |                  |
| 1 - Revenues                                | 2,090               | 2,090               | -                |
| 2 - Personnel                               | (45,000)            | (45,000)            | -                |
| 3 - Operating                               | -                   | -                   | -                |
| <b>Payroll Tax Benefit Allocation Total</b> | <b>(42,910)</b>     | <b>(42,910)</b>     | <b>-</b>         |
| <b>Grand Total</b>                          | <b>(98,379,709)</b> | <b>(89,703,257)</b> | <b>8,676,452</b> |

### NET CHANGE BY FUND

# ATTACHMENT 2

## FY2021-22 MID-YEAR UPDATE

### Type 1 - Revenues

| Type               | Dept Name                       | Adopted Budget     | Proposed Mid Year  | Total Change      |
|--------------------|---------------------------------|--------------------|--------------------|-------------------|
| 00                 | Non Departmental                | 72,048,706         | 93,048,866         | 21,000,160        |
| 03                 | City Manager                    | 575,751            | 575,751            | -                 |
| 04                 | Human Resources                 | 3,382,330          | 4,172,000          | 789,670           |
| 11                 | Police Department               | 1,084,575          | 1,084,575          | -                 |
| 13                 | Fire Department                 | 1,675,035          | 3,008,911          | 1,333,876         |
| 20                 | Recreation & Community Services | 4,268,839          | 4,924,639          | 655,800           |
| 30                 | Community Development           | 6,021,936          | 6,021,936          | -                 |
| 40                 | Public Works                    | 72,602,744         | 73,192,908         | 590,164           |
| 45                 | Engineering                     | 1,450,000          | 1,450,000          | -                 |
| 50                 | Transit                         | 4,497,600          | 4,723,600          | 226,000           |
| <b>Grand Total</b> |                                 | <b>167,607,516</b> | <b>192,203,186</b> | <b>24,595,670</b> |

### Type 2 - Personnel

| Type               | Dept Name                       | Adopted Budget      | Proposed Mid Year   | Total Change       |
|--------------------|---------------------------------|---------------------|---------------------|--------------------|
| 00                 | Non Departmental                | (530,456)           | (2,433,077)         | (1,902,621)        |
| 01                 | City Clerk                      | (856,688)           | (856,934)           | (246)              |
| 02                 | City Attorney                   | (611,820)           | (650,815)           | (38,995)           |
| 03                 | City Manager                    | (1,602,473)         | (1,471,268)         | 131,205            |
| 04                 | Human Resources                 | (930,900)           | (864,721)           | 66,179             |
| 05                 | Finance                         | (3,077,474)         | (3,182,332)         | (104,858)          |
| 07                 | Information Technology          | (1,990,306)         | (1,502,745)         | 487,561            |
| 11                 | Police Department               | (21,734,040)        | (22,976,493)        | (1,242,453)        |
| 13                 | Fire Department                 | (13,088,794)        | (14,366,160)        | (1,277,366)        |
| 20                 | Recreation & Community Services | (2,486,837)         | (2,369,317)         | 117,520            |
| 30                 | Community Development           | (3,365,876)         | (3,210,802)         | 155,074            |
| 40                 | Public Works                    | (22,952,365)        | (22,569,152)        | 383,213            |
| 45                 | Engineering                     | (3,549,880)         | (2,371,332)         | 1,178,548          |
| 50                 | Transit                         | (294,743)           | (293,529)           | 1,214              |
| <b>Grand Total</b> |                                 | <b>(77,072,652)</b> | <b>(79,118,677)</b> | <b>(2,046,025)</b> |

## SUMMARY BY DEPARTMENT

## ATTACHMENT 2

### Type 3 - Operating

| Type               | Dept Name                       | Adopted Budget      | Proposed Mid Year   | Total Change        |
|--------------------|---------------------------------|---------------------|---------------------|---------------------|
| 00                 | Non Departmental                | (4,995,832)         | (11,232,692)        | (6,236,860)         |
| 01                 | City Clerk                      | (589,877)           | (623,807)           | (33,930)            |
| 02                 | City Attorney                   | (594,000)           | (644,000)           | (50,000)            |
| 03                 | City Manager                    | (2,253,499)         | (2,250,149)         | 3,350               |
| 04                 | Human Resources                 | (4,256,227)         | (4,286,987)         | (30,760)            |
| 05                 | Finance                         | (1,149,097)         | (2,390,538)         | (1,241,441)         |
| 07                 | Information Technology          | (2,645,452)         | (3,165,715)         | (520,263)           |
| 11                 | Police Department               | (2,219,503)         | (2,316,534)         | (97,031)            |
| 13                 | Fire Department                 | (1,929,340)         | (1,983,080)         | (53,740)            |
| 20                 | Recreation & Community Services | (770,432)           | (1,171,630)         | (401,198)           |
| 30                 | Community Development           | (4,083,926)         | (4,268,871)         | (184,945)           |
| 40                 | Public Works                    | (49,110,638)        | (52,021,983)        | (2,911,345)         |
| 45                 | Engineering                     | (2,165,200)         | (2,333,600)         | (168,400)           |
| 50                 | Transit                         | (2,134,217)         | (2,127,097)         | 7,120               |
| <b>Grand Total</b> |                                 | <b>(78,897,240)</b> | <b>(90,816,683)</b> | <b>(11,919,443)</b> |

### Type 4 - Capital

| Type               | Dept Name                       | Adopted Budget       | Proposed Mid Year    | Total Change       |
|--------------------|---------------------------------|----------------------|----------------------|--------------------|
| 00                 | Non Departmental                | (90,495,323)         | (91,997,508)         | (1,502,185)        |
| 03                 | City Manager                    | (81,161)             | (81,161)             | -                  |
| 04                 | Human Resources                 | -                    | -                    | -                  |
| 07                 | Information Technology          | (270,000)            | (520,000)            | (250,000)          |
| 11                 | Police Department               | (914,506)            | (961,506)            | (47,000)           |
| 13                 | Fire Department                 | (1,317,375)          | (1,153,939)          | 163,436            |
| 20                 | Recreation & Community Services | (512,759)            | (320,759)            | 192,000            |
| 30                 | Community Development           | (78,862)             | (78,862)             | -                  |
| 40                 | Public Works                    | (10,484,347)         | (10,994,347)         | (510,000)          |
| 45                 | Engineering                     | (5,863,000)          | (5,863,000)          | -                  |
| <b>Grand Total</b> |                                 | <b>(110,017,333)</b> | <b>(111,971,082)</b> | <b>(1,953,749)</b> |

### Type 5 - Transfers

| Type               | Dept Name                       | Adopted Budget | Proposed Mid Year | Total Change |
|--------------------|---------------------------------|----------------|-------------------|--------------|
| 00                 | Non Departmental                | (73,271)       | (73,271)          | -            |
| 13                 | Fire Department                 | 73,271         | 73,271            | -            |
| 20                 | Recreation & Community Services | -              | -                 | -            |
| 40                 | Public Works                    | -              | -                 | -            |
| <b>Grand Total</b> |                                 | <b>-</b>       | <b>-</b>          | <b>-</b>     |

### SUMMARY BY DEPARTMENT

# ATTACHMENT 2

## FY2021-22 MID-YEAR UPDATE

| Type                          | Adopted Budget      | Proposed Mid Year   | Total Change      |
|-------------------------------|---------------------|---------------------|-------------------|
| <b>00</b>                     |                     |                     |                   |
| <b>Non Departmental</b>       |                     |                     |                   |
| 1 - Revenues                  | 72,048,706          | 93,048,866          | 21,000,160        |
| 2 - Personnel                 | (530,456)           | (2,433,077)         | (1,902,621)       |
| 3 - Operating                 | (4,995,832)         | (11,232,692)        | (6,236,860)       |
| 4 - Capital                   | (90,495,323)        | (91,997,508)        | (1,502,185)       |
| 5 - Transfers                 | (73,271)            | (73,271)            | -                 |
| <b>Non Departmental Total</b> | <b>(24,046,176)</b> | <b>(12,687,683)</b> | <b>11,358,493</b> |
| <b>00 Total</b>               | <b>(24,046,176)</b> | <b>(12,687,683)</b> | <b>11,358,493</b> |
| <b>01</b>                     |                     |                     |                   |
| <b>City Clerk</b>             |                     |                     |                   |
| 2 - Personnel                 | (856,688)           | (856,934)           | (246)             |
| 3 - Operating                 | (589,877)           | (623,807)           | (33,930)          |
| <b>City Clerk Total</b>       | <b>(1,446,565)</b>  | <b>(1,480,741)</b>  | <b>(34,176)</b>   |
| <b>01 Total</b>               | <b>(1,446,565)</b>  | <b>(1,480,741)</b>  | <b>(34,176)</b>   |
| <b>02</b>                     |                     |                     |                   |
| <b>City Attorney</b>          |                     |                     |                   |
| 2 - Personnel                 | (611,820)           | (650,815)           | (38,995)          |
| 3 - Operating                 | (594,000)           | (644,000)           | (50,000)          |
| <b>City Attorney Total</b>    | <b>(1,205,820)</b>  | <b>(1,294,815)</b>  | <b>(88,995)</b>   |
| <b>02 Total</b>               | <b>(1,205,820)</b>  | <b>(1,294,815)</b>  | <b>(88,995)</b>   |
| <b>03</b>                     |                     |                     |                   |
| <b>City Manager</b>           |                     |                     |                   |
| 1 - Revenues                  | 575,751             | 575,751             | -                 |
| 2 - Personnel                 | (1,602,473)         | (1,471,268)         | 131,205           |
| 3 - Operating                 | (2,253,499)         | (2,250,149)         | 3,350             |
| 4 - Capital                   | (81,161)            | (81,161)            | -                 |
| <b>City Manager Total</b>     | <b>(3,361,382)</b>  | <b>(3,226,827)</b>  | <b>134,555</b>    |
| <b>03 Total</b>               | <b>(3,361,382)</b>  | <b>(3,226,827)</b>  | <b>134,555</b>    |
| <b>04</b>                     |                     |                     |                   |
| <b>Human Resources</b>        |                     |                     |                   |
| 1 - Revenues                  | 3,382,330           | 4,172,000           | 789,670           |
| 2 - Personnel                 | (930,900)           | (864,721)           | 66,179            |
| 3 - Operating                 | (4,256,227)         | (4,286,987)         | (30,760)          |
| 4 - Capital                   | -                   | -                   | -                 |
| <b>Human Resources Total</b>  | <b>(1,804,797)</b>  | <b>(979,708)</b>    | <b>825,089</b>    |
| <b>04 Total</b>               | <b>(1,804,797)</b>  | <b>(979,708)</b>    | <b>825,089</b>    |

## NET CHANGE BY DEPARTMENT

# ATTACHMENT 2

| Type                                             | Adopted Budget      | Proposed Mid Year   | Total Change       |
|--------------------------------------------------|---------------------|---------------------|--------------------|
| <b>05</b>                                        |                     |                     |                    |
| <b>Finance</b>                                   |                     |                     |                    |
| 2 - Personnel                                    | (3,077,474)         | (3,182,332)         | (104,858)          |
| 3 - Operating                                    | (1,149,097)         | (2,390,538)         | (1,241,441)        |
| <b>Finance Total</b>                             | <b>(4,226,571)</b>  | <b>(5,572,870)</b>  | <b>(1,346,299)</b> |
| <b>05 Total</b>                                  | <b>(4,226,571)</b>  | <b>(5,572,870)</b>  | <b>(1,346,299)</b> |
| <b>07</b>                                        |                     |                     |                    |
| <b>Information Technology</b>                    |                     |                     |                    |
| 2 - Personnel                                    | (1,990,306)         | (1,502,745)         | 487,561            |
| 3 - Operating                                    | (2,645,452)         | (3,165,715)         | (520,263)          |
| 4 - Capital                                      | (270,000)           | (520,000)           | (250,000)          |
| <b>Information Technology Total</b>              | <b>(4,905,758)</b>  | <b>(5,188,460)</b>  | <b>(282,702)</b>   |
| <b>07 Total</b>                                  | <b>(4,905,758)</b>  | <b>(5,188,460)</b>  | <b>(282,702)</b>   |
| <b>11</b>                                        |                     |                     |                    |
| <b>Police Department</b>                         |                     |                     |                    |
| 1 - Revenues                                     | 1,084,575           | 1,084,575           | -                  |
| 2 - Personnel                                    | (21,734,040)        | (22,976,493)        | (1,242,453)        |
| 3 - Operating                                    | (2,219,503)         | (2,316,534)         | (97,031)           |
| 4 - Capital                                      | (914,506)           | (961,506)           | (47,000)           |
| <b>Police Department Total</b>                   | <b>(23,783,474)</b> | <b>(25,169,958)</b> | <b>(1,386,484)</b> |
| <b>11 Total</b>                                  | <b>(23,783,474)</b> | <b>(25,169,958)</b> | <b>(1,386,484)</b> |
| <b>13</b>                                        |                     |                     |                    |
| <b>Fire Department</b>                           |                     |                     |                    |
| 1 - Revenues                                     | 1,675,035           | 3,008,911           | 1,333,876          |
| 2 - Personnel                                    | (13,088,794)        | (14,366,160)        | (1,277,366)        |
| 3 - Operating                                    | (1,929,340)         | (1,983,080)         | (53,740)           |
| 4 - Capital                                      | (1,317,375)         | (1,153,939)         | 163,436            |
| 5 - Transfers                                    | 73,271              | 73,271              | -                  |
| <b>Fire Department Total</b>                     | <b>(14,587,203)</b> | <b>(14,420,997)</b> | <b>166,206</b>     |
| <b>13 Total</b>                                  | <b>(14,587,203)</b> | <b>(14,420,997)</b> | <b>166,206</b>     |
| <b>20</b>                                        |                     |                     |                    |
| <b>Recreation &amp; Community Services</b>       |                     |                     |                    |
| 1 - Revenues                                     | 4,268,839           | 4,924,639           | 655,800            |
| 2 - Personnel                                    | (2,486,837)         | (2,369,317)         | 117,520            |
| 3 - Operating                                    | (770,432)           | (1,171,630)         | (401,198)          |
| 4 - Capital                                      | (512,759)           | (320,759)           | 192,000            |
| 5 - Transfers                                    | -                   | -                   | -                  |
| <b>Recreation &amp; Community Services Total</b> | <b>498,811</b>      | <b>1,062,933</b>    | <b>564,122</b>     |
| <b>20 Total</b>                                  | <b>498,811</b>      | <b>1,062,933</b>    | <b>564,122</b>     |
| <b>30</b>                                        |                     |                     |                    |
| <b>Community Development</b>                     |                     |                     |                    |
| 1 - Revenues                                     | 6,021,936           | 6,021,936           | -                  |
| 2 - Personnel                                    | (3,365,876)         | (3,210,802)         | 155,074            |
| 3 - Operating                                    | (4,083,926)         | (4,268,871)         | (184,945)          |
| 4 - Capital                                      | (78,862)            | (78,862)            | -                  |
| <b>Community Development Total</b>               | <b>(1,506,728)</b>  | <b>(1,536,599)</b>  | <b>(29,871)</b>    |
| <b>30 Total</b>                                  | <b>(1,506,728)</b>  | <b>(1,536,599)</b>  | <b>(29,871)</b>    |

NET CHANGE BY DEPARTMENT

## ATTACHMENT 2

| Type                      | Adopted Budget      | Proposed Mid Year   | Total Change       |
|---------------------------|---------------------|---------------------|--------------------|
| <b>40</b>                 |                     |                     |                    |
| <b>Public Works</b>       |                     |                     |                    |
| 1 - Revenues              | 72,602,744          | 73,192,908          | 590,164            |
| 2 - Personnel             | (22,952,365)        | (22,569,152)        | 383,213            |
| 3 - Operating             | (49,110,638)        | (52,021,983)        | (2,911,345)        |
| 4 - Capital               | (10,484,347)        | (10,994,347)        | (510,000)          |
| 5 - Transfers             | -                   | -                   | -                  |
| <b>Public Works Total</b> | <b>(9,944,606)</b>  | <b>(12,392,574)</b> | <b>(2,447,968)</b> |
| <b>40 Total</b>           | <b>(9,944,606)</b>  | <b>(12,392,574)</b> | <b>(2,447,968)</b> |
| <b>45</b>                 |                     |                     |                    |
| <b>Engineering</b>        |                     |                     |                    |
| 1 - Revenues              | 1,450,000           | 1,450,000           | -                  |
| 2 - Personnel             | (3,549,880)         | (2,371,332)         | 1,178,548          |
| 3 - Operating             | (2,165,200)         | (2,333,600)         | (168,400)          |
| 4 - Capital               | (5,863,000)         | (5,863,000)         | -                  |
| <b>Engineering Total</b>  | <b>(10,128,080)</b> | <b>(9,117,932)</b>  | <b>1,010,148</b>   |
| <b>45 Total</b>           | <b>(10,128,080)</b> | <b>(9,117,932)</b>  | <b>1,010,148</b>   |
| <b>50</b>                 |                     |                     |                    |
| <b>Transit</b>            |                     |                     |                    |
| 1 - Revenues              | 4,497,600           | 4,723,600           | 226,000            |
| 2 - Personnel             | (294,743)           | (293,529)           | 1,214              |
| 3 - Operating             | (2,134,217)         | (2,127,097)         | 7,120              |
| <b>Transit Total</b>      | <b>2,068,640</b>    | <b>2,302,974</b>    | <b>234,334</b>     |
| <b>50 Total</b>           | <b>2,068,640</b>    | <b>2,302,974</b>    | <b>234,334</b>     |
| <b>Grand Total</b>        | <b>(98,379,709)</b> | <b>(89,703,257)</b> | <b>8,676,452</b>   |

### NET CHANGE BY DEPARTMENT

# ATTACHMENT 2

FY2021-22 MID-YEAR UPDATE

## Capital Improvements/Outlay Projects by Department : Mid Year Changes

| Department      | CIP Number | CIP Name                                   | Account Number        | Increase | Decrease    |
|-----------------|------------|--------------------------------------------|-----------------------|----------|-------------|
| Engineering     | 11027      | Airport Way Widening (Name Change)         | 440.00.00.900-8150.35 | \$       | -           |
| Engineering     | 18056      | French Camp Canal Master Study             | 340.30.40.015-6000.01 | \$       | 25,000      |
| Engineering     | NEW        | Well 29 TCP Design                         | 680.45.41.000-7000.99 | \$       | 500,000     |
| Engineering     | NEW        | Glycerin                                   | 110.00.00.900-7000.99 | \$       | 600,000     |
| Engineering     | NEW        | RAS (Return Activated Sludge)              | 110.00.00.900-7000.99 | \$       | 1,500,000   |
| Engineering     | NEW        | WAS (Waste Activated Sludge)               | 110.00.00.900-7000.99 | \$       | 750,000     |
| Engineering     | NEW        | Library Parking Lot Repavement             | 250.00.00.964-8000.12 | \$       | 200,000     |
| Fire            | 22053      | Chevrolet Silverados' K1500-Fire           | 100.13.00.290-7000.02 | \$       | 25,515      |
| Human Resources | 21002      | Evaluation Software Implementation         | 100.00.00.900-7000.09 |          | \$ (29,969) |
| I. T.           | NEW        | New Server Room                            | 830.07.00.900-8000.99 | \$       | 250,000     |
| Police          | NEW        | CAD/MOBILE/RMS Replacement                 | 110.00.00.900-7000.99 | \$       | 1,451,000   |
| Police          | NEW        | GrayKey Purchase                           | 100.11.00.210-7000.99 | \$       | 47,000      |
| Public Works    | 16068      | Mega Thor Design & Engineering Work        | 660.00.00.900-7000.04 | \$       | 99,000      |
| Public Works    | 20012      | Senior Center Renovation                   | 100.20.25.330-7000.04 | \$       | 210,000     |
| Public Works    | 20056      | Transit Center Safety & Security Projects  | 190.00.00.900-8400.03 | \$       | 30,000      |
| Public Works    | 22031      | Northgate Ballfields Improvements          | 500.40.55.966-8300.23 | \$       | 10,000      |
| Public Works    | 22036      | Security Equipment & ITS for Transit Buses | 190.00.00.900-8400.03 | \$       | 195,516     |
| Public Works    | NEW        | Solid Waste Office Remodel                 | 660.40.55.060-7000.99 | \$       | 31,000      |
| Public Works    | NEW        | Solid Waste Office Remodel                 | 660.40.75.001-7000.99 | \$       | 60,000      |
| Public Works    | NEW        | Fleet Fueling System Upgrades              | 100.40.55.060-7000.99 | \$       | 260,000     |
| Public Works    | NEW        | Senior Center HVAC Upgrades                | 100.20.20.310-8000.12 | \$       | 250,000     |
| Recreation      | NEW        | Recreation Lobby Remodel                   | 200.20.20.300-8000.99 | \$       | 40,000      |
| Recreation      | NEW        | Recreation SUV with Tow Package            | 200.20.20.300-7000.99 | \$       | 73,000      |
| Recreation      | NEW        | Recreation Event Trailer No. 2             | 200.20.20.300-7000.99 | \$       | 20,000      |

## CHANGES IN CAPITAL IMPROVEMENT PROJECTS

# ATTACHMENT 2

FY2021-22 MID-YEAR UPDATE

## Full-time Positions by Department : Mid-Year Changes

| Department                | Grade | Position Description             | Grade | Changes Since Beginning of FY 2022 | \$ Δ      |
|---------------------------|-------|----------------------------------|-------|------------------------------------|-----------|
| <b>NEW</b>                |       |                                  |       |                                    |           |
| City Attorney             |       |                                  | 65A   | Assistant City Attorney            | \$ -      |
| Fire                      |       |                                  | 54A   | Fire Marshall                      | \$ 27,000 |
| <b>RECLASSIFICATIONS</b>  |       |                                  |       |                                    |           |
| Development Services      | 48A   | Senior Planner                   | 54A   | Planning Manager                   | \$ 6,000  |
| Public Works              |       | Part-time Admin Assistant        | 31    | Admin Assistant III (Full-time)    | \$ 26,000 |
| Public Works              | 31    | Vehicle Maintenance Tech II      | 34    | Lead Vehicle Maintenance Tech      | \$ 5,000  |
| Recreation                | 65A   | Dir. of Recreation & Comm. Svcs. | 51A   | Recreation Services Manager        | \$ -      |
| <b>EQUITY ADJUSTMENTS</b> |       |                                  |       |                                    |           |
| Engineering               |       |                                  | 56A   | Senior Engineer                    | \$ 20,000 |
| Fire                      | 72A   | Fire Chief                       | 74A   | Fire Chief                         | \$ 11,000 |

## CHANGES IN PERSONNEL POSITIONS