

# Fiscal Year 2022-2023 Mid-Year Budget Review

Finance Department, City of Richmond

March 28, 2023

# Overview

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## Recommended Action

REVIEW the FY 2022-2023 mid-year budget which includes proposed budget adjustments increasing General Fund revenue by \$8,460,793 and expenditures by \$7,926,484 and increasing Non-General Fund revenue by \$4,350,887 and expenditures by \$1,530,472; and ADOPT a Resolution for Fiscal Year 2022-2023 Mid-Year budget adjustments in Attachment 2

# State Audit Recommendations

- The City's top priority is to fulfill/implement all the State Auditor's recommendations. First update is due to the State Auditor by May 9, 2023.
- There are total of 11 Recommendations

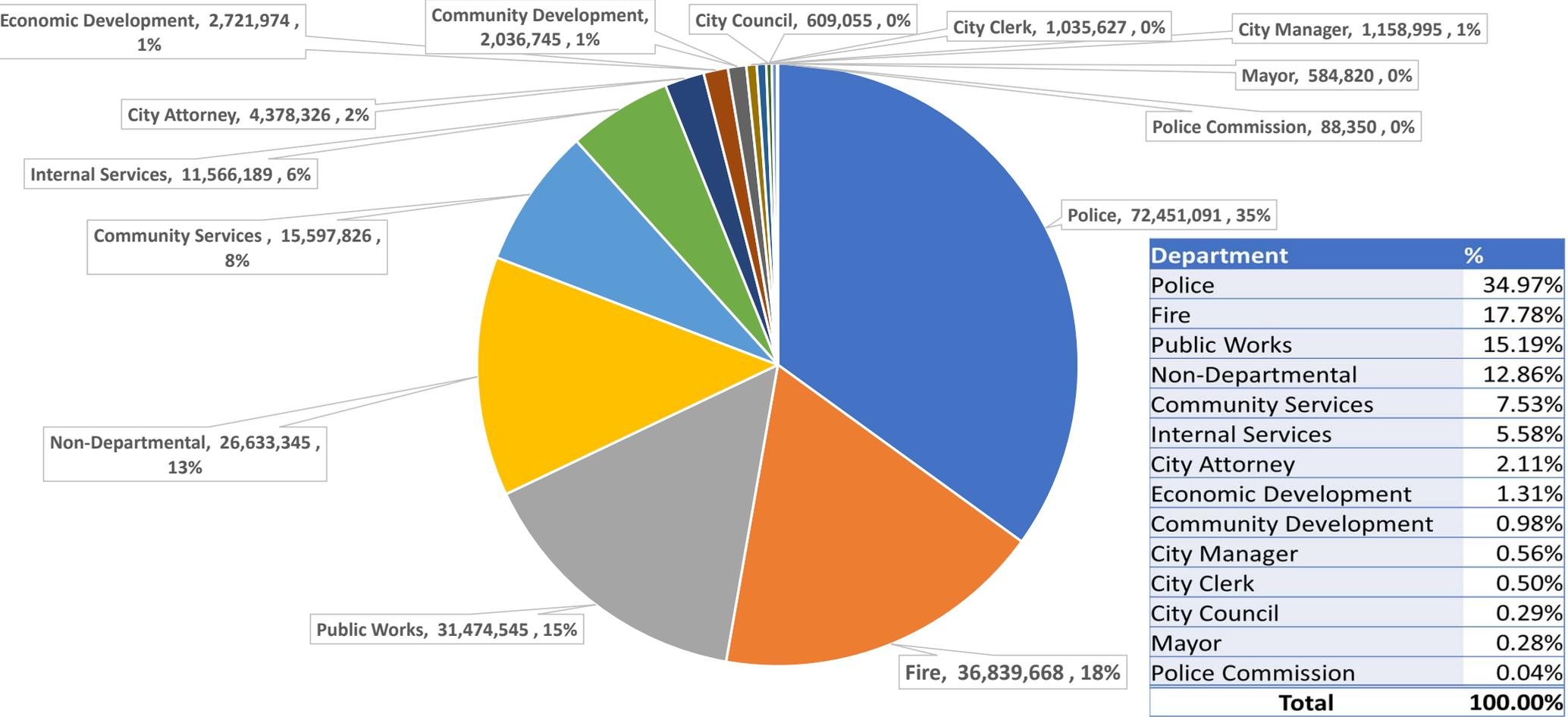
# Background- Revenue (Adopted on June 21, 2022)

REVENUES	FY 2021-2022 REVISED BUDGET	FY 2022-2023 ADOPTED BUDGET	CHANGE
PROPERTY TAXES	45,233,561	46,056,962	1.80%
SALES & USE TAX	51,993,736	55,282,200	6.30%
UTILITY USERS TAX	46,522,663	49,963,589	7.40%
OTHER TAXES	20,953,343	21,638,449	3.30%
LICENSES, PERMITS & FEES	10,354,335	11,129,402	7.50%
FINES & FORFEITURES	468,897	475,275	1.40%
USE OF MONEY & PROPRTY	236,079	236,079	0.00%
CHARGES FOR SERVICES	3,424,459	3,571,292	4.30%
OTHER REVENUE	1,473,927	187,500	-87.30%
RENTAL INCOME	747,268	874,506	17.00%
INTERGOV STATE TAXES	90,000	125,000	38.90%
INTERGOV STATE GRANT	187,878	175,000	-6.90%
INTERGOV OTHER GRANT	153,569	253,569	65.10%
PROCEEDS FROM SALE OF PROPERTY	100,000	100,000	0.00%
LOAN/BOND PROCEEDS	36,400	-	-100.00%
OPERATING TRANSFERS - IN	10,204,224	16,563,424	62.30%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>192,180,338</b>	<b>206,632,248</b>	<b>5 7.50%</b>

## Background- Expenditure (Adopted on June 21, 2022)

<b>EXPENDITURES</b>	<b>FY 2021-2022 REVISED BUDGET</b>	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>CHANGE</b>
SALARIES AND WAGES	75,822,428	78,761,868	3.9%
PAYROLL/FRINGE BENEFITS	62,143,352	66,929,804	7.7%
PROFESSIONAL & ADMINISTRATIVE	16,248,412	16,977,138	4.5%
OTHER OPERATING	7,225,103	8,720,902	20.7%
UTILITIES	5,010,518	5,399,957	7.8%
EQUIPMENT & CONTRACT SERVICES	2,555,148	2,731,448	6.9%
PROVISION FOR INSURANCE LOSS	27,673	25,725	-7.0%
COST POOL	14,455,436	15,277,766	5.7%
ASSET/CAPITAL OUTLAY	1,416,551	2,422,136	71.0%
DEBT SERVICE EXPENDITURE	1,065,359	1,037,009	-2.7%
A87 COST PLAN REIMBURSEMENT	-3,516,104	-3,531,610	0.4%
GRANT EXPENDITURES	82,500	2,500	-97.0%
OPERATING TRANSFERS - OUT	12,801,419	11,877,605	-7.2%
<b>TOTAL GENERAL FUND EXPENSE</b>	<b>195,337,796</b>	<b>206,632,248</b>	<b>5.8%</b>

# General Fund Expenditure Budget by Department



Department	%
Police	34.97%
Fire	17.78%
Public Works	15.19%
Non-Departmental	12.86%
Community Services	7.53%
Internal Services	5.58%
City Attorney	2.11%
Economic Development	1.31%
Community Development	0.98%
City Manager	0.56%
City Clerk	0.50%
City Council	0.29%
Mayor	0.28%
Police Commission	0.04%
<b>Total</b>	<b>100.00%</b>

# Mid-Year Budget Review-General Fund Revenue

ACCOUNT DESCRIPTION	ORIGINAL APPROP	ADJSMTS	REVISED BUDGET	YTD ACTUAL	AVAILABLE BUDGET	W. ENUMB. % USED
30 PROPERTY TAXES	(46,056,962)	-	(46,056,962)	(22,393,586)	(23,663,376)	48.60%
31 SALES & USE TAX	(55,282,200)	-	(55,282,200)	(14,997,474)	(40,284,726)	27.10%
32 UTILITY USERS TAX	(49,963,589)	-	(49,963,589)	(28,763,607)	(21,199,982)	57.60%
33 OTHER TAXES	(21,638,449)	-	(21,638,449)	(5,994,224)	(15,644,225)	27.70%
34 LICENSES, PRMITS&FEES	(11,129,402)	-	(11,129,402)	(3,712,692)	(7,416,710)	33.40%
35 FINES & FORFEITURES	(475,275)	-	(475,275)	(85,022)	(390,253)	17.90%
36 USE OF MONEY&PROPRTY	(236,079)	-	(236,079)	(198,950)	(37,129)	84.30%
37 CHARGES FOR SERVICES	(3,571,292)	-	(3,571,292)	(1,964,022)	(1,607,270)	55.00%
38 OTHER REVENUE	(187,500)	-	(187,500)	(162,537)	(24,963)	86.70%
39 RENTAL INCOME	(874,506)	-	(874,506)	(536,066)	(338,440)	61.30%
3A INTERGOV STATE TAXES	(125,000)	-	(125,000)	-	(125,000)	0.00%
3C INTERGOV STATE GRANT	(175,000)	-	(175,000)	(97,988)	(77,012)	56.00%
3D INTERGOV OTHER GRANT	(253,569)	(10,000)	(263,569)	(157,631)	(105,938)	59.80%
60 PROC FR SLE PROP	(100,000)	-	(100,000)	(120)	(99,880)	0.10%
61 LOAN/BOND PROCEEDS	-	-	-	(39,400)	39,400	100.00%
90 OPER XFERS IN	(16,563,424)	-	(16,563,424)	(16,520,032)	(43,392)	99.70%
<b>Revenue Total</b>	<b>(206,632,248)</b>	<b>(10,000)</b>	<b>(206,642,248)</b>	<b>(95,623,350)</b>	<b>(111,018,897)</b>	<b>46.27%</b>

# Mid-Year Budget Review, General Fund Expense

ACCOUNT DESCRIPTION	ORIGINAL APPROP	ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMB.	AVAILABLE BUDGET	W. ENUMB. % USED
40 SALARIES AND WAGES	78,761,868	(283,662)	78,478,206	33,953,034	-	44,525,172	43.30%
41 PYRL/FRINGE BENEFIT	66,929,804	(41,976)	66,887,828	28,575,517	-	38,312,311	42.70%
42 PROF & ADMIN	16,977,138	629,595	17,606,733	4,634,865	4,480,000	8,491,868	51.40%
43 OTHER OPERATING	7,970,902	(367,541)	7,603,361	2,558,095	1,958,724	3,086,542	59.40%
44 UTILITIES	5,399,957	3,565	5,403,522	2,075,143	771,078	2,557,301	52.70%
45 EQPT & CONTRACT SVCS	2,731,448	43,038	2,774,486	1,219,835	439,255	1,115,395	59.80%
46 PROVISN FOR INS LOSS	25,725	3,916	29,641	28,641	-	1,000	96.60%
47 COST POOL	15,277,766	-	15,277,766	7,638,878	-	7,638,888	50.00%
48 ASSET/CAPITAL OUTLAY	3,172,136	477,375	3,649,511	234,740	77,981	3,336,790	8.60%
49 DEBT SVC EXPENDITURE	1,037,009	-	1,037,009	530,970	-	506,038	51.20%
4A A87 COST PLAN REIMBS	(3,531,610)	-	(3,531,610)	(1,754,649)	-	(1,776,961)	49.70%
50 GRANT EXPENDITURES	2,500	80,000	82,500	(1,694)	8,000	76,194	7.60%
91 OPER XFERS OUT	11,877,605	-	11,877,605	5,165,386	-	6,712,219	43.50%
<b>Expense Total</b>	<b>206,632,248</b>	<b>544,309</b>	<b>207,176,557</b>	<b>84,858,761</b>	<b>7,735,039</b>	<b>114,582,757</b>	<b>44.69%</b>

# General Fund Mid-Year Revenue Adjustments

(E-2) Category	(F-2) Proposed Mid-Year Adjustments March 28, 2023	(G) Description
Property Taxes	(2,551,967)	Property Taxes, Successor Agency surplus and passthrough
Sales & Use Tax	(271,937)	Sales Tax is trending higher than expected
Utility Users Tax	(897,690)	Utility Users Tax, Chevron payment is being received one month in advance. Increase budget to reflect additional revenue.
Other Taxes	(813,738)	Other Taxes; Documentary transfer tax trending higher than expected.
Licenses, Permits & Fees	(1,554)	Licenses Permits and Fees; Business Tax revenue trending better than expected.
Use Of Money & Property	(784,968)	Use of Money and Property; Interest income is trending better than expected
Charges For Services	2,500	Charges for Services; Passport Services revenue lower than expected
Other Revenue	(4,565)	Miscellaneous revenue.
Other Revenue	(480)	Miscellaneous revenue.
Loan/Bond Proceeds	(39,400)	Loan/Bond Proceeds revenue.
Operating Transfers In	(2,946,531)	Operating Transfer In; Pension Tax Override transfer, part of this revenue will be used to pay Pension Obligation Bond refinancing costs.
Operating Transfers In	(210,463)	Operating Transfer In; Garfield pension trust fund close out.
Licenses, Permits & Fees	50,000	Licenses Permits and Fee; Revenue trending lower than expected due to delinquent cannabis businesses, and illegal/unpermitted operators.
Fines & Forfeitures	(150,000)	Fines and Forfeitures; parking enforcement revenue.
Fines & Forfeitures	160,000	Fines and Forfeitures; to adjust budget for a duplicate receipt.
Revenue Adjustments	(8,460,793)	

# General Fund Mid-Year Expenditure Adjustments

(E-2) Category	(F-2) Proposed Mid-Year Adjustments March 28, 2023	(G) Description
Operating Transfers Out	1,478,112	Operating Transfer Out; Payoff Pension Obligation Bond refinancing costs through Pension Tax Override fund proceeds. These costs were not paid from the bond proceeds.
Staff - Salaries and Wages	20,380	Salaries and Benefits; Additional budget needed for overtime, Code Enforcement Officers need to conduct after hour inspections and attend community meetings.
Prof & Admin, Software	241,550	Professional Services, 'Mark43 Fire CAD upgrade and hardware cost were not included in the original budget because the department was in the early stages of the intended upgrade.
Staff - Salaries and Wages	143,345	2 Additional Fire Inspector II positions
Staff - Salaries and Wages	291,499	Salaries and Benefits; the overtime for the fire academy cadets was not included in the original budget because the Fire Department was in the early stages of the recruitment process.
Other Operating, Personal Protection Equipment	12,058	Other Operating; Personal Protection Equipment cost for the firefighter recruits was not included in the original budget, because the Fire Department did not have the final number of personnel vacancies until December 2022.
Staff - Salaries and Wages	3,170	Salaries and Benefits; Reallocate an Office Specialist position to an Administrative Aide position in order to support some of the changes that have occurred within the Community Services Department and the Recreation Division.
Staff - Salaries and Wages	25,000	Salaries and Benefits; an additional Recreation Program Specialist position is requested. This position will support the Recreation Program Coordinator at two sites: the Richmond Recreation Complex and Booker T. Anderson Community Center.
Staff - Salaries and Wages	-	Reallocate Administrative Librarian to Head of Reference to expand Library services, no fiscal impact in current fiscal year due to vacancy savings
Staff - Salaries and Wages	-	One additional Librarian I/II position to expand Library services, no fiscal impact in current fiscal year due to vacancy savings
Staff - Salaries and Wages	-	Two additional Library Assistant I/II positions to expand Library services, no fiscal impact in current fiscal year due to vacancy savings
Prof & Admin, Software	200,000	Professional Services: the current IT Network and Systems Security Officer is managing the City's network and providing Cyber Security management and defense. An additional resource is needed to support the City's expanding infrastructure and to help manage and secure the City's systems against Cyber Security threats.
Asset/Capital Outlay	300,000	Asset, Capital Outlay; additional funding is essential to upgrade and repair the critical security access system included in the City of Richmond Network Operating Systems.

# General Fund Mid-Year Expenditure Adjustments (Continued)

(E-2) Category	(F-2) Proposed Mid-Year Adjustments March 28, 2023	(G) Description
Prof & Admin, Emergency Operations Center	265,000	Professional Services; Emergency Operations Center equipment upgrade including Radio Communication, Kray Cabling, Computers, Printers, Plotters, Cell Phones, Cellular hot spots, and Portable Radio.
Equipment & Contract Svcs, Software/Hardware	147,828	Equipment and Contracts; contractual obligation for the City's ERP purchase of Software and support services needed for the upgrade, training, and an assessment that is essential ensuring City staff is operating at peak efficiency and has the knowledge to meet the evolving software needs of the City of Richmond.
Staff - Salaries and Wages		Position reclass of GIS Administrator to IT Manager job classification, no fiscal impact due to vacancy saving
Prof & Admin, General Operating	33,700	Operating expenditures for the Mayor's Office
Staff - Salaries and Wages	44,777	One Management Analyst II for the Mayor's Office
Staff - Salaries And Wages	12,195	One Assistant Administrative Analyst for the City Council Office
Prof & Admin, Travel and Training	6,000	Professional Services, City Council miscellaneous and travel related expenditures
Operating Transfers Out	11,530	Operating Transfer Out, transfer out to Marina district to reimburse for prior year maintenance costs, it was determined the City was responsible for the signage work that was paid from the district's fund. The adjustment is to reimburse the district for those expenditures.
Asset/Capital Outlay	2,065,181 <sup>1</sup>	Asset Capital Outlay, additional funding for street paving activities. The City's paving index is poor and the current annual allocation of \$4M to \$5M is not sufficient to either maintain or enhance the index. This additional amount will be a step towards managing the streets and roads paving condition
Operating Transfers Out	2,500,000 <sup>1</sup>	Transfer Out; to Risk Reserve towards targeted 80% Confidence Level, current Confidence Level is around 55%.

<sup>1</sup>Options discussed on one of the upcoming slides

# General Fund Mid-Year Expenditure Adjustments (Continued)

(E-2) Category	(F-2) Proposed Mid-Year Adjustments March 21, 2023	(G) Description
Prof & Admin, Consulting	45,000	Professional Services, acquiring consulting services to pursue various grants available for Emergency Response and Public Safety. The current resources are not sufficient, and the City can potentially bring additional funding sources through pursuing grants
Prof & Admin, Legal	37,388	Professional Services; Campus Bay litigation related expenditures, these expenditures are passthrough, developer fees were collected in prior year.
Prof & Admin, Consulting	50,000	Professional Services, GovInvest contract to address State Auditor Recommendations on financial projections, retirement costs, Other Post Employment Benefits funding, and labor cost projections.
Staff - Salaries and Wages	-	Reallocate Accountant I/II position into Budget Analyst I/II to provide higher level of analysis, no fiscal impact due to current vacancy savings
Prof & Admin, Legal	(276,881)	Professional Services; carry forward encumbrances for legal services created a budget amendment in the City's financial system. The requested adjustment will reverse the budget amendment.
Equipment & Contract Svcs, Supplies	7,641	Equipment and Contract Services, carry forward encumbrances for equipment and contract services created a budget amendment. The adjustment will reverse the amendment.
Prof & Admin, Legal	(25,989)	Professional Services, carry forward encumbrances for legal services created a budget amendment in the City's financial system. The requested adjustment will reverse the budget amendment.
Prof & Admin, Consulting	35,000	Professional Services, Strategic Planning Contract
Operating Transfers Out	91,122	Operating Transfer Out; due to Nevin Plaza revenue decrease
Operating Transfers Out	161,878	Emergency expenditures due to storms in 2023
Total Expenditures Requests	7,926,484	
Revenue over Expenditures	(534,309)	
	295,229	Prior Year Encumbrances for Legal Services, Equipment Services and professional services created budget amendments.
	239,080	Recruitment Services and Segal contracts were appropriated by the City Council between July and December.
Total Net	0	

# Options for City Council

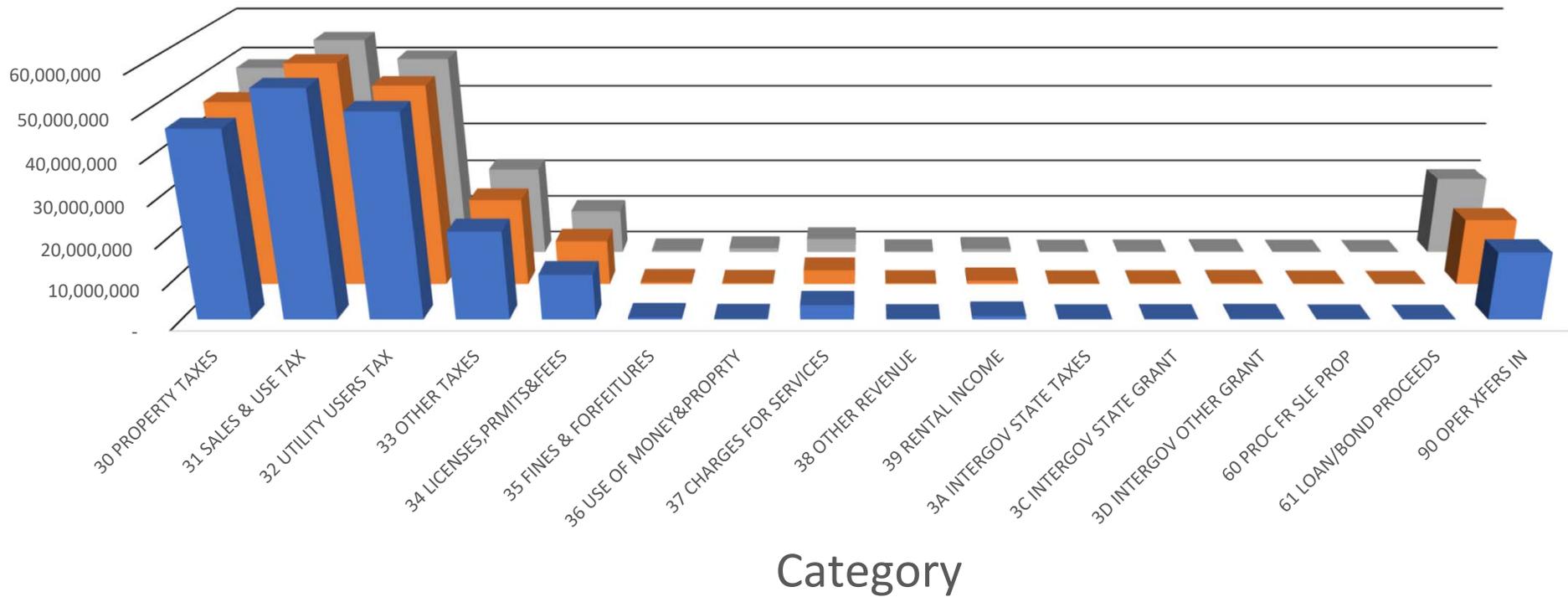
City Council Options	
<b>Option A</b>	
Risk Reserve	2,500,000
City-wide paving, sidewalks, and traffic calming (i.e., 26,477 square feet sidewalk repaired with this amount)	2,065,181
<b>Total</b>	<b>4,565,181</b>
<b>Option B</b>	
Remote meetings for boards, commissions, committees (additional staffing, equipment, and training, city-wide hybrid ~ June 1, 2023)	400,000
City-wide sidewalk repairs, ADA access improvements (i.e., 40,579 square feet of sidewalks repaired with this amount/~300 sites pending)	3,165,181
Risk Reserve	850,000
Storm related costs	150,000
<b>Total</b>	<b>4,565,181</b>
<b>Option C</b>	
Risk Reserve	2,250,000
City Council Preference	2,315,181
<b>Total</b>	<b>4,565,181</b>

# General Fund Proposed Mid-Year Budget

ACCOUNT DESCRIPTION	ORIGINAL APPROP	ADJSMTS	REVISED BUDGET	YTD ACTUAL	MID-YEAR ADJUSTMENTS	PROPOSED MID-YEAR BUDGET	Percentage of Total Budget
30 PROPERTY TAXES	(46,056,962)	-	(46,056,962)	(22,393,586)	(2,551,967)	(48,608,929)	22.60%
31 SALES & USE TAX	(55,282,200)	-	(55,282,200)	(14,997,474)	(271,937)	(55,554,137)	25.83%
32 UTILITY USERS TAX	(49,963,589)	-	(49,963,589)	(28,763,607)	(897,690)	(50,861,279)	23.65%
33 OTHER TAXES	(21,638,449)	-	(21,638,449)	(5,994,224)	(813,738)	(22,452,187)	10.44%
34 LICENSES,PRMITS&FEES	(11,129,402)	-	(11,129,402)	(3,712,692)	48,446	(11,080,956)	5.15%
35 FINES & FORFEITURES	(475,275)	-	(475,275)	(85,022)	10,000	(465,275)	0.22%
36 USE OF MONEY&PROPRTY	(236,079)	-	(236,079)	(198,950)	(784,968)	(1,021,047)	0.47%
37 CHARGES FOR SERVICES	(3,571,292)	-	(3,571,292)	(1,964,022)	2,500	(3,568,792)	1.66%
38 OTHER REVENUE	(187,500)	-	(187,500)	(162,537)	(5,045)	(192,545)	0.09%
39 RENTAL INCOME	(874,506)	-	(874,506)	(536,066)	-	(874,506)	0.41%
3A INTERGOV STATE TAXES	(125,000)	-	(125,000)	-	-	(125,000)	0.06%
3C INTERGOV STATE GRANT	(175,000)	-	(175,000)	(97,988)	-	(175,000)	0.08%
3D INTERGOV OTHER GRANT	(253,569)	(10,000)	(263,569)	(157,631)	-	(263,569)	0.12%
60 PROC FR SLE PROP	(100,000)	-	(100,000)	(120)	-	(100,000)	0.05%
61 LOAN/BOND PROCEEDS	-	-	-	(39,400)	(39,400)	(39,400)	0.02%
90 OPER XFERS IN	(16,563,424)	-	(16,563,424)	(16,520,032)	(3,156,994)	(19,720,418)	9.17%
<b>Revenue Total</b>	<b>(206,632,248)</b>	<b>(10,000)</b>	<b>(206,642,248)</b>	<b>(95,623,350)</b>	<b>(8,460,793)</b>	<b>(215,103,040)</b>	<b>100.00%</b>
40 SALARIES AND WAGES	78,761,868	(283,662)	78,478,206	33,953,034	540,367	79,018,572	36.74%
41 PYRL/FRINGE BENEFIT	66,929,804	(41,976)	66,887,828	28,575,517	-	66,887,828	31.10%
42 PROF & ADMIN	16,977,138	629,595	17,606,733	4,634,865	610,768	18,217,500	8.47%
43 OTHER OPERATING	7,970,902	(367,541)	7,603,361	2,558,095	12,058	7,615,419	3.54%
44 UTILITIES	5,399,957	3,565	5,403,522	2,075,143	-	5,403,522	2.51%
45 EQPT & CONTRACT SVCS	2,731,448	43,038	2,774,486	1,219,835	155,469	2,929,955	1.36%
46 PROVISN FOR INS LOSS	25,725	3,916	29,641	28,641	-	29,641	0.01%
47 COST POOL	15,277,766	-	15,277,766	7,638,878	-	15,277,766	7.10%
48 ASSET/CAPITAL OUTLAY	3,172,136	477,375	3,649,511	234,740	2,365,181	6,014,692	2.80%
49 DEBT SVC EXPENDITURE	1,037,009	-	1,037,009	530,970	-	1,037,009	0.48%
4A A87 COST PLAN REIMBS	(3,531,610)	-	(3,531,610)	(1,754,649)	-	(3,531,610)	-1.64%
50 GRANT EXPENDITURES	2,500	80,000	82,500	(1,694)	-	82,500	0.04%
91 OPER XFERS OUT	11,877,605	-	11,877,605	5,165,386	4,242,642	16,120,247	7.49%
<b>Expense Total</b>	<b>206,632,248</b>	<b>544,309</b>	<b>207,176,557</b>	<b>84,858,761</b>	<b>7,926,484</b>	<b>215,103,041</b>	<b>100.00%</b>
<b>Net Variance (+/-)</b>	<b>-</b>	<b>534,309</b>	<b>534,309</b>	<b>(10,764,589)</b>	<b>(534,309)</b>	<b>0</b>	<b>0</b>

# General Fund Revenue Budget Comparison

Revenue

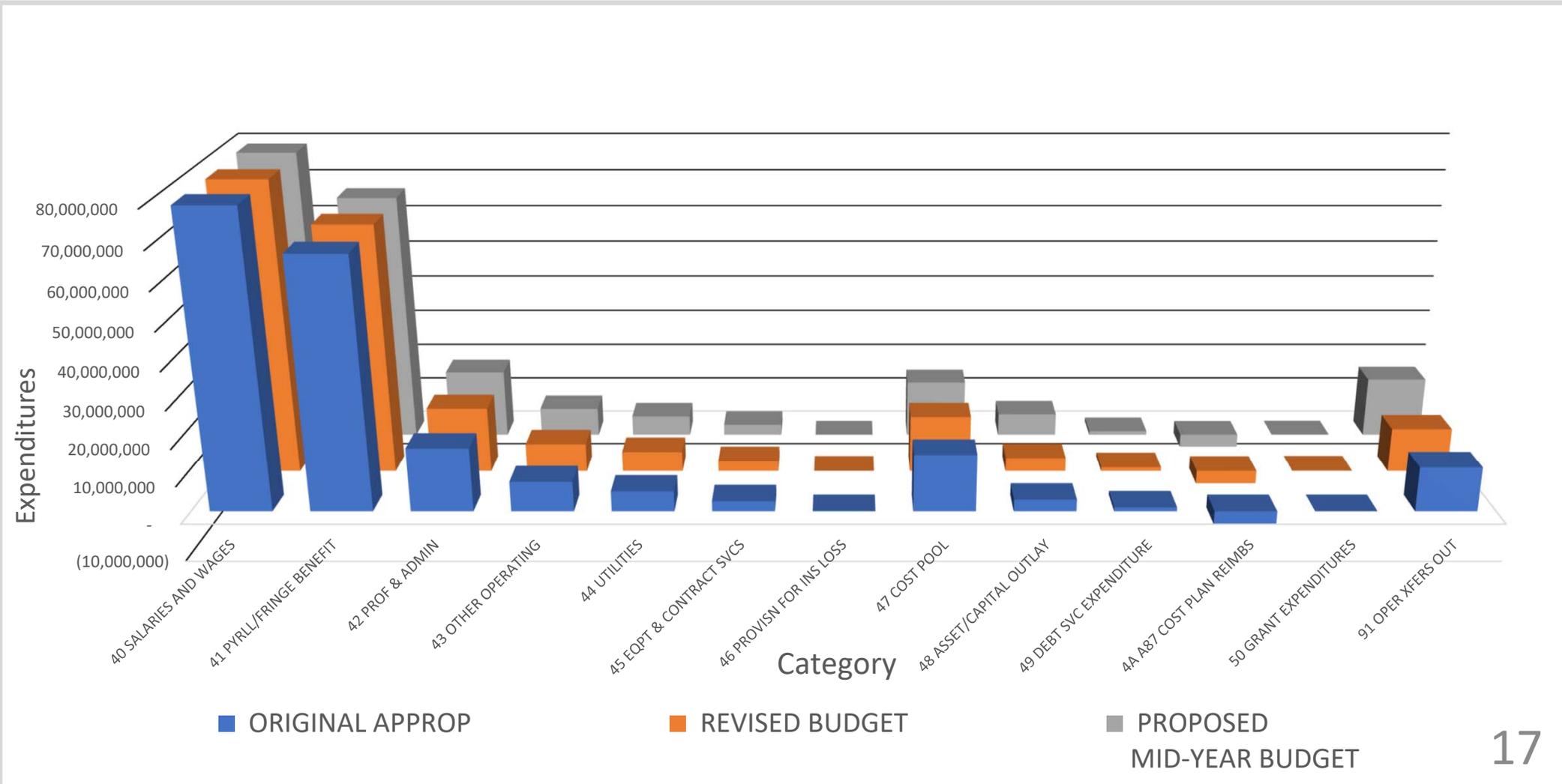


■ ORIGINAL APPROP

■ REVISED BUDGET

■ PROPOSED  
MID-YEAR BUDGET

# General Fund Expenditure Budget Comparison



# Non-General Fund Revenue

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJ SMTS	REVISED BUDGET	YTD ACTUAL	MID-YEAR ADJUSTMENTS	PROPOSED MID YEAR BUDGET
Total Capital Improvement Funds	(31,852,226)	(3,225,360)	(35,077,586)	(5,742,506)	-1,605,377	(36,682,963)
Total Other Operations Funds	(27,276,353)	(6,473,361)	(33,749,714)	(9,402,699)	-11,530	(33,761,244)
Total Special Revenues	(29,253,674)	(284,164)	(29,537,838)	(31,332,081)	-156,812	(29,694,650)
Total Housing Funds	(2,161,415)	-	(2,161,415)	(1,196,982)	-62,168	(2,223,583)
Total Debt Service Funds	(20,629,090)	-	(20,629,090)	(4,287,851)	0	(20,629,090)
Total Enterprise Funds	(58,991,980)	-	(58,991,980)	(20,403,290)	0	(58,991,980)
Total RHA Funds	(4,880,044)	-	(4,880,044)	(1,142,758)	-15,000	(4,895,044)
Total Internal Service Funds	(24,730,653)	-	(24,730,653)	(12,905,328)	-2,500,000	(27,230,653)
Total Trust Funds	-	(80,000)	(80,000)	(1,475,402)	0	(80,000)
Total Pension Funds	(165,305)	-	(165,305)	1,347,463	0	(165,305)
<b>Total All Funds</b>	<b>(199,940,740)</b>	<b>(10,062,885)</b>	<b>(210,003,625)</b>	<b>(86,541,434)</b>	<b>(4,350,887)</b>	<b>(214,354,512)</b>

# Non-General Fund Expenditures

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	MID-YEAR ADJUSTMENTS	PROPOSED MID YEAR BUDGET
Total Capital Improvement Funds	37,256,854	13,833,087	51,089,941	3,991,113	245,000	51,334,941
Total Other Operations Funds	27,075,053	11,433,784	38,508,836	9,655,270	72,544	38,581,380
Total Special Revenue Funds	39,674,849	4,488,345	44,163,193	19,752,838	156,812	44,320,005
Total Housing Funds	5,458,047	38,814	5,496,861	398,829	0	5,496,861
Total Debt Sevice Funds	21,612,086	-	21,612,086	19,656,716	0	21,612,086
Total Enterprise Funds	70,579,794	38,320,945	108,900,738	29,848,738	236,261	109,136,999
Total RHA Funds	4,880,044	-	4,880,044	1,246,618	35,000	4,915,044
Total Internal Service Funds	25,169,925	2,289,355	27,459,280	9,695,092	574,392	28,033,672
Total Trust Funds	-	80,000	80,000	311,274	0	80,000
Total Pension Funds	-	-	-	655,324	210,463	210,463
<b>Total All Funds</b>	<b>231,706,650</b>	<b>70,484,330</b>	<b>302,190,979</b>	<b>95,211,814</b>	<b>1,530,472</b>	<b>303,721,451</b>

## Pending/Unfunded Budget Requests

<b>Amount</b>	<b>Pending/Unfunded Budget Request</b>
<b>15,000,000</b>	Investment in Paving Index improvement
<b>TBD</b>	Fire Training Center Predevelopment Costs
<b>15,000,000</b>	Library renovation
<b>1,500,000</b>	Measure U loss due to pending litigations
<b>5,000,000</b>	Terminal 1 cleanup costs
<b>36,500,000</b>	Total Pending/Unfunded Budget Requests

# Engineering Grants Reimbursement Plan

# REIMBURSEMENT PLAN



## CREATE A TEAM

- Project Oversight
  - Josef Munoz
- Support - Background Information
  - Yader Bermudez
- Consultants - Specific Projects
  - Mack 5 & APM
- PW Analyst - Work Authorizations
  - Noni Thomas
- Finance - Invoices
  - Antonio Banuelos
- Finance - QA/QC
  - Vrenesia Ward

**Milestone:**  
**March 24, 2023**



## GATHER INFORMATION

- 12 Projects** with **\$5.4 million** of pending reimbursements:
1. Project Structure
  2. Work Authorizations
  3. Grant Requirements
  4. Prior Reimbursements
  5. Realized Expenditures
  6. QA/QC

**Milestone:**  
**May 5, 2023**



## EXECUTE SOLUTION

1. Establish defined project roles with approved work authorizations
2. Clear understanding of each grant's reimbursement protocols
3. Submit Requests for Reimbursements (RFR) - signed forms & cancelled checks
4. Monitor expenditures and RFR's

**Milestone:**  
**June 30, 2023**



## EVALUATE

Reimbursements, pending grant origin, can take between 1-4 months to process.

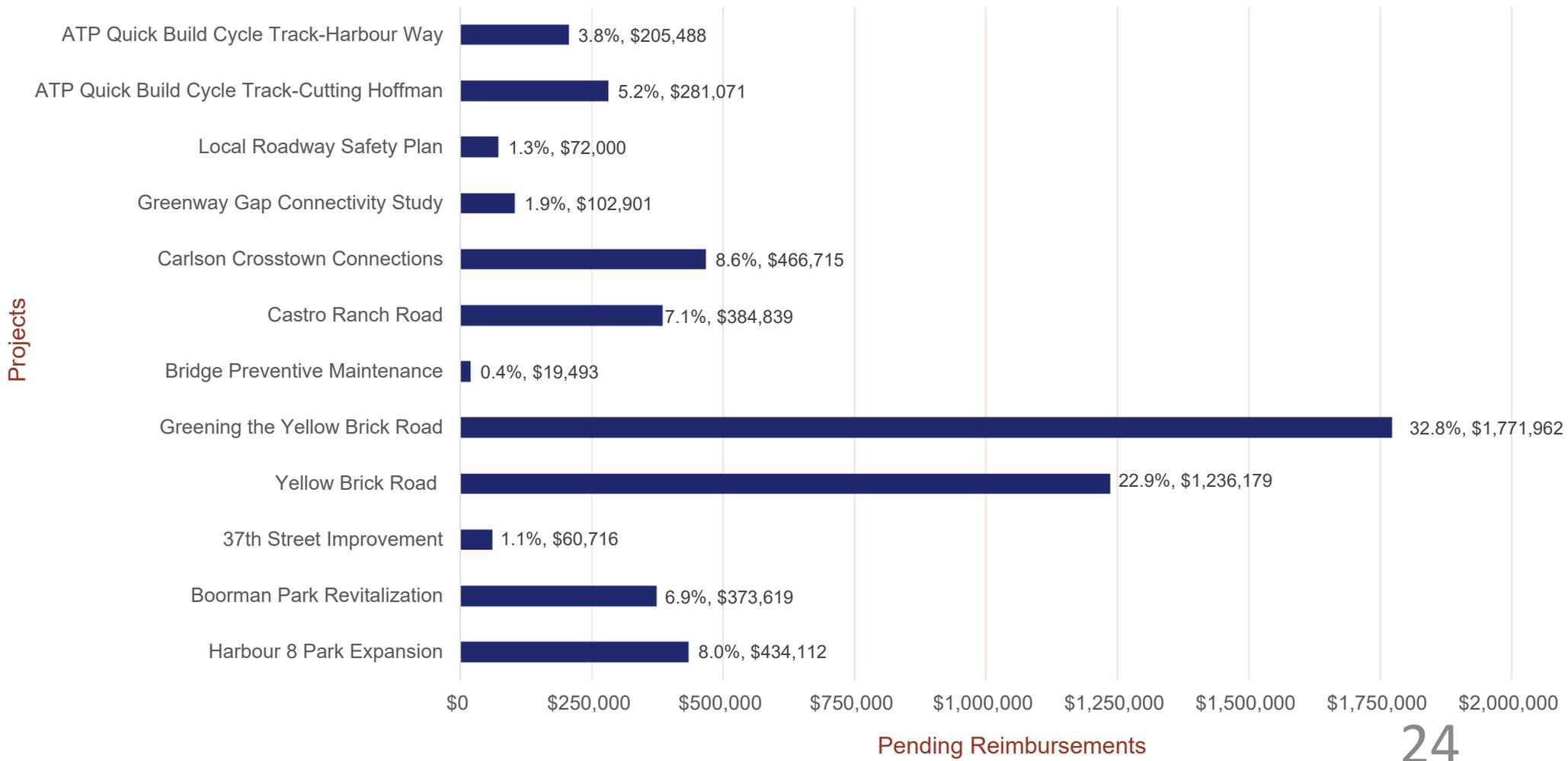
Conduct a lessons learned on the process versus actual results.

**Milestone:**  
**October 31, 2023**

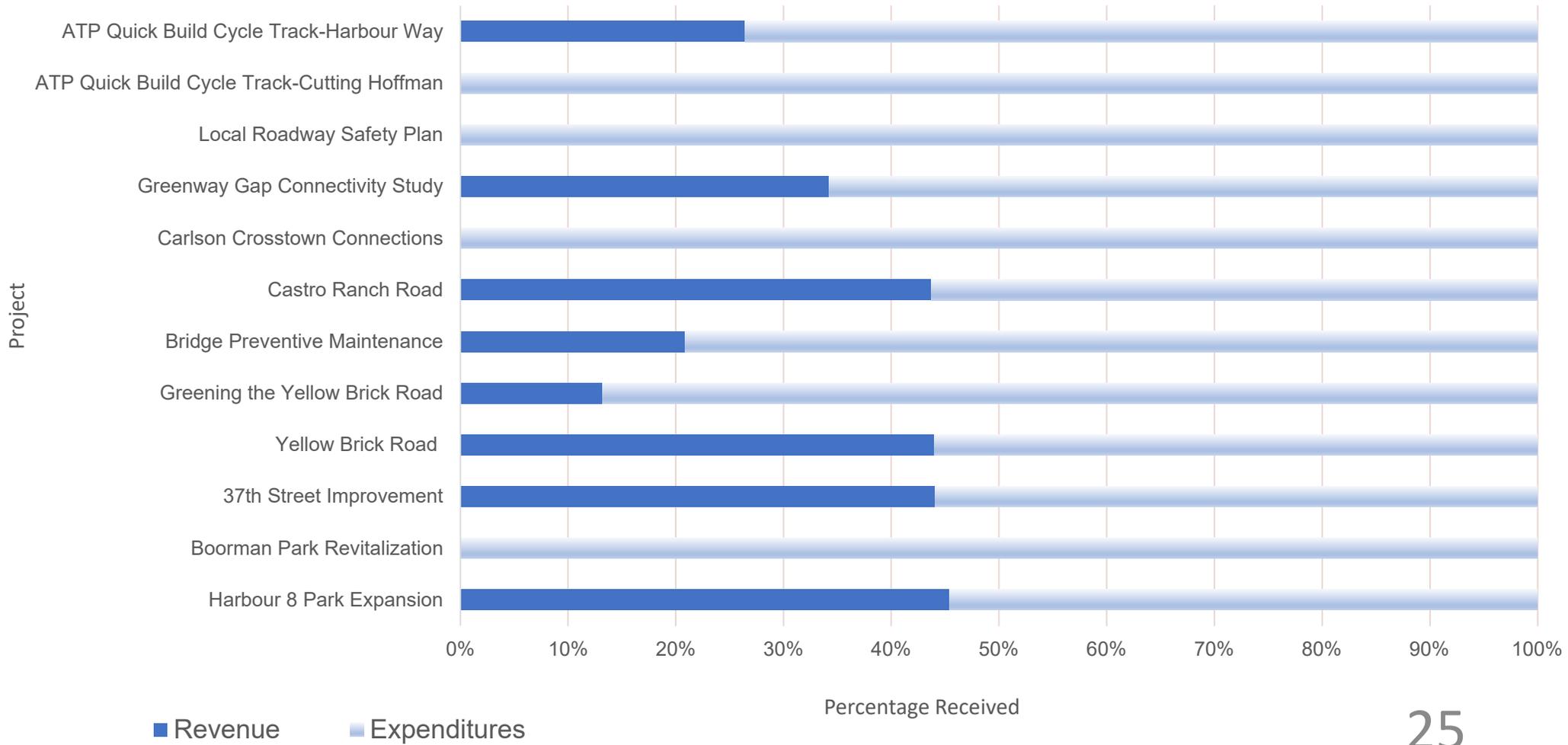
# GRANT PROJECT TRACKER

Project Code	Project Name	City Staff Lead	Grant Source	Grant Award	Total Expenditure	Pending Reimb.
23004	Harbour 8 Park Expansion	Josef Munoz	CA-Department of Parks and Recreation-Statewide Park Development and Community Revitalization Program 2018	8,500,000	2,591,865	\$434,112
23006	Boorman Park Revitalization	Josef Munoz	CA-Department of Parks and Recreation-Statewide Park Development and Community Revitalization Program 2018	4,165,000	373,619	\$373,619
29105	37th Street Improvement	Josef Munoz	CA Department of Transportation - Paving Grant + Bike Lane Grant + Grant to finish project (\$500,000)	286,600	286,600	\$60,716
29113	Yellow Brick Road	Josef Munoz	FHA-Thru CA- Department of Transportation	6,209,000	5,800,518	\$1,236,179
29125	Greening the Yellow Brick Road	Josef Munoz	State of CA Natural Resources Agency - \$4.1M (Greening Related)	4,100,000	2,090,825	\$1,771,962
23G02	Bridge Preventive Maintenance	Josef Munoz	Federal Highway Administration	1,903,395	26,483	\$19,493
23G03	Castro Ranch Road	Josef Munoz	CA Department of Transportation	2,205,000	1,727,665	\$384,839
29122	Carlson Crosstown Connections	Josef Munoz	Metropolitan Transmission Commission (MTC)	500,000	466,715	\$466,715
23G04	Greenway Gap Connectivity Study	Josef Munoz	Caltrans	280,208	214,675	\$102,901
23G05	Local Roadway Safety Plan	Josef Munoz	CA Department of Transportation	72,000	72,000	\$72,000
23G06	ATP Quick Build Cycle Track-Cutting Hoffman	Josef Munoz	CA Transportation Commission	725,000	281,071	\$281,071
23G07	ATP Quick Build Cycle Track-Harbour Way	Josef Munoz	Metropolitan Transmission Commission (MTC)	325,000	320,876	\$205,488
<b>Total</b>	<b>Engineering - Grants - Fund 1054</b>			<b>29,271,203</b>	<b>14,252,910</b>	<b>5,409,095</b>

# PROJECTS VS \$5.4M PENDING REIMBURSEMENTS



# ACTUAL REVENUE VS ACTUAL EXPENDITURES



## Recommended Action

**REVIEW** the FY 2022-2023 mid-year budget which includes proposed budget adjustments increasing General Fund revenue by \$8,460,793 and expenditures by \$7,926,484 and increasing Non-General Fund revenue by \$4,350,887 and expenditures by \$1,530,472; and **ADOPT** a Resolution for Fiscal Year 2022-2023 Mid-Year budget adjustments in Attachment 2

## Next Steps

City staff will continue to monitor current year financials and provide a FY 2022-23 Quarter 3 Budget Update in May of 2023.

Thank You!

