



HUGHSON

MID YEAR BUDGET ADJUSTMENTS FISCAL YEAR 2020-2021

Exhibit A

| | | 2020-2021 FINAL | 2020-2021 MID YEAR | RECOMMENDED ADJUSTMENT | |
|---|---------------------------|--------------------|-----------------------|---------------------------|---|
| Fund: 100 - GENERAL FUND | | | | | |
| Revenue | | | | | |
| 100-1025-43010 | BUSINESS LICENSES | \$ 21,368 | \$ 25,000 | \$ 3,632 | |
| 100-1040-43030 | PERMITS-ENCROACHMENT | \$ 1,740 | \$ 3,000 | \$ 1,260 | |
| 100-1040-43050 | PERMIT-OTHER | \$ 12,862 | \$ 35,000 | \$ 22,138 | |
| 100-1040-44310 | VIOLATION-ADMINISTRATIVE | \$ 2,000 | \$ 5,000 | \$ 3,000 | |
| 100-1040-44410 | PLANNING REVENUE | \$ 10,626 | \$ 600 | \$ (10,026) | |
| 100-1045-44210 | FINES-PARKING | \$ 4,315 | \$ 6,000 | \$ 1,685 | |
| 100-1045-44220 | FINES-TRAFFIC | \$ 13,852 | \$ 8,000 | \$ (5,852) | |
| 100-9999-40010 | TAX - CURRENT PROPERTY | \$ 350,950 | \$ 362,000 | \$ 11,050 | |
| 100-9999-40070 | TAX - HOMEOWNERS PROPERTY | \$ 1,465 | \$ 2,848 | \$ 1,383 | |
| 100-9999-46040 | INTEREST EARNED | \$ 3,000 | \$ 3,600 | \$ 600 | |
| 100-9999-46080 | PENALTIES | \$ 8,700 | \$ 12,000 | \$ 3,300 | |
| 100-9999-47510 | GRANTS | \$ 5,000 | \$ 265,000 | \$ 260,000 | LEAP/SB2/REAP Grants for Gen Plan Amendment |
| 100-9999-49010 | TRANSFER IN | \$ 199,492 | \$ 199,492 | \$ - | |
| REVENUE | | | | \$ 292,170 | Increase / Decrease revenue to actual estimates |
| Expense | | | | | |
| 100-1010-63050 | CHAMBER OF COMMERCE | \$ 5,000 | \$ - | \$ (5,000) | Cancellation of annual Fruit and Nut Festival |
| 100-1040-61010 | PROFESSIONAL SERVICES | \$ 88,500 | \$ 348,500 | \$ 260,000 | General Plan Amendment Originally budgeted in SLEF-Transfer expense back to GF |
| 100-1045-61010 | PROFESSIONAL SERVICES | \$ 1,150,000 | \$ 1,215,310 | \$ 65,310 | |
| EXPENSE | | | | \$ 320,310 | Increased estimated expense |
| NET ADJUSTMENT FUND 100-GENERAL FUND | | | | \$ (28,140) | Net adjustment |
| Fund: 210 - SEWER OPERATIONS | | | | | |
| Revenue | | | | | |

| | | | 2020-2021 FINAL | 2020-2021 MID YEAR | RECOMMENDED ADJUSTMENT | |
|---|--------------------------|---------|--------------------|-----------------------|---------------------------|--|
| 210-2110-45500 | SEWER SERVICE REVENUE | | \$ 2,904,002 | \$ 2,700,000 | \$ (204,002) | Twenty percent sewer rate reduction JAN 1 2021 approved by Council 12-2020 |
| | | REVENUE | | | \$ (204,002) | Decrease in revenue |
| Expense | | | | | | |
| 210-2110-62030 | MAINTENANCE OF EQUIPMENT | | \$ 27,000 | \$ 39,500 | \$ 12,500 | Vac Con Truck Pump repairs (1/2 cost) |
| 210-2120-62030 | MAINTENANCE OF EQUIPMENT | | \$ 15,000 | \$ 45,000 | \$ 30,000 | VFD/Belt Repair & Labor-Sewer clean out |
| 210-2120-66000 | TRANSFER OUT | | \$ 1,068,868 | \$ 591,136 | \$ (477,732) | Term of SWRCB extended additional ten years |
| | | EXPENSE | | | \$ (435,232) | Decrease estimated expense |
| NET ADJUSTMENT FUND 210 SEWER OPERATIONS | | | | | \$ (231,230) | Net adjustment |
| Fund: 215 - SEWER FIXED ASSET REPLACEMENT | | | | | | |
| Expense | | | | | | |
| 215-7000-61010 | PROFESSIONAL SERVICES | | \$ 40,000 | \$ 87,920 | \$ 47,920 | Willdan: Tully, Charles, Whitmore sewer design approved by Council 3/2021 |
| | | EXPENSE | | | \$ 47,920 | Increase estimated expense |
| NET ADJUSTMENT FUND 215 SEWER FIXED ASSET REPLACEMENT | | | | | \$ 47,920 | Net adjustment |
| Fund: 220 - SEWER DEVELOPMENT IMPACT FEE | | | | | | |
| Expense | | | | | | |
| 220-7000-61010 | PROFESSIONAL SERVICES | | \$ - | \$ 31,428 | \$ 31,428 | 1% pre-payment fee on Sewer Loan pay off 12/2020 approved by Council end of 2020 |
| 220-7000-64010 | INTEREST EXPENSE | | \$ - | \$ 27,573 | \$ 27,573 | Interest Exp on Sewer Loan pay off 12/2020 |
| | | EXPENSE | | | \$ 59,001 | Increase estimated expense |
| NET ADJUSTMENT FUND 220 SEWERDEVELOPMENT IMPACT FEE | | | | | \$ 59,001 | Net adjustment |
| Fund: 225 - WWTP EXPANSION | | | | | | |
| Revenue | | | | | | |
| 225-2110-49010 | TRANSFER IN | | \$ 1,068,868 | \$ 830,002 | \$ (238,866) | Decreased transfer in due to extended loan term approved by Council 8/2020 |
| | | REVENUE | | | \$ (238,866) | Decrease estimated revenue |
| Expense | | | | | | |
| 225-2110-64010 | Interest Expense | | \$ 122,033 | \$ 56,470 | \$ (65,563) | Interest on the 1st payment of the Sewer loan pd off |
| 225-2110-64030 | Grant Charge | | \$ 122,824 | \$ 111,470 | \$ (11,354) | Grant Charge for the remaining Sewer Loan decreased |
| | | EXPENSE | | | \$ (76,917) | Decrease estimated expense |
| NET ADJUSTMENT FUND 225 WWTP EXPANSION | | | | | \$ (161,949) | Net adjustment |

| | | 2020-2021 FINAL | 2020-2021 MID YEAR | RECOMMENDED ADJUSTMENT | |
|--|----------------------------|--------------------|-----------------------|---------------------------|--|
| Fund: 240 - WATER OPERATIONS | | | | | |
| Revenue | | | | | |
| 240-2410-45100 | WATER REVENUE | \$ 2,140,058 | \$ 2,210,000 | \$ 69,942 | |
| 240-2410-45144 | WATER REVENUE CONSTRUCTION | \$ 1,615 | \$ 11,136 | \$ 9,521 | |
| 240-2410-45190 | FEE RECONNECTION | \$ 8,525 | \$ 65 | \$ (8,460) | No shut-offs/reconnection during pandemic |
| 240-2410-46040 | INTEREST EARNED | \$ 2,198 | \$ 2,450 | \$ 252 | |
| 240-2410-46080 | PENALTIES | \$ 23,967 | \$ 28,900 | \$ 4,933 | |
| 240-2410-46120 | MISCELLANEOUS REVENUE | \$ 35 | \$ 5,755 | \$ 5,720 | |
| REVENUE | | | | \$ 81,908 | Increase estimated revenue |
| Fund: 240 - WATER OPERATIONS | | | | | |
| Expense | | | | | |
| 240-2410-61010 | PROFESSIONAL SERVICES | \$ 75,000 | \$ 77,350 | \$ 2,350 | Valley Water Collaborative-Nitrate Program approved by Council 1/2020 |
| 240-2410-62030 | MAINTENANCE OF EQUIPMENT | \$ 25,000 | \$ 37,500 | \$ 12,500 | For Vac Con Truck pump repairs (1/2 cost) |
| EXPENSE | | | | \$ 14,850 | Increase estimated expense |
| NET ADJUSTMENT FUND 240 WATER OPERATIONS | | | | \$ 67,058 | Net adjustment |
| Fund: 245 - WATER TCP123 | | | | | |
| Revenue | | | | | |
| 245-2420-46070 | TCP123 FMC SETTLEMENT FUND | \$ - | \$ 2,812,753 | \$ 2,812,753 | Increase revenue to actual settlement funds recd |
| | | | | \$ - | approved by Council 2020 |
| Expense | | | | | |
| 245-2420-61010 | PROFESSIONAL SERVICES | \$ - | \$ 259,000 | \$ 259,000 | Provost & Pritchard Amendment-TCP123 Design approved by Council 2/2021 |
| EXPENSE | | | | \$ 259,000 | Increase estimated expense |
| NET ADJUSTMENT FUND 245 WATER TCP123 | | | | \$ 2,553,753 | Net adjustment |
| Fund: 383 - VEHICLE ABATEMENT | | | | | |
| Expense | | | | | |
| 383-3830-66000 | TRANSFER OUT | \$ 14,400 | \$ 20,000 | \$ 5,600 | Increase transfer out to pay for CE additional hours approved by Council at Final Budget |
| Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT FUND | | | | | |
| Expense | | | | | |

| | | 2020-2021 FINAL | 2020-2021 MID YEAR | RECOMMENDED ADJUSTMENT | |
|----------------|-----------------------|--------------------|-----------------------|---------------------------|------------------------------------|
| 384-3840-61010 | PROFESSIONAL SERVICES | \$ 185,960 | \$ 120,650 | \$ (65,310) | Expense moved back to General Fund |

| | |
|---------------------|-------------------|
| \$ 2,743,963 | Total Revenue |
| \$ 129,222 | Total Expenditure |
| <u>\$ 2,614,741</u> | |

**MID YEAR BUDGET NET ADJUSTMENTS
FUND SUMMARY**

| | ADJUSTMENTS |
|---|---------------------|
| Fund: 100 - GENERAL FUND | \$ (28,140) |
| Fund: 210 - SEWER | \$ 231,230 |
| Fund: 215 - SEWER FIXED ASSET REPLACEMENT | \$ (47,920) |
| Fund: 220 - SEWER DEVELOPMENT IMPACT FEE | \$ (59,001) |
| Fund: 225 - WWTP XPANSION | \$ (161,949) |
| Fund: 240 - WATER OPERATIONS | \$ 67,058 |
| Fund: 245 - WATER TCP123 | \$ 2,553,753 |
| Fund: 383 - VEHICLE ABATEMENT | \$ (5,600) |
| Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT FUND | \$ 65,310 |
| | \$ 2,614,741 |