



2023-2024 



ANNUAL BUDGET

CITY OF ELK GROVE, CALIFORNIA



ANNUAL BUDGET

FISCAL YEAR 2023-2024



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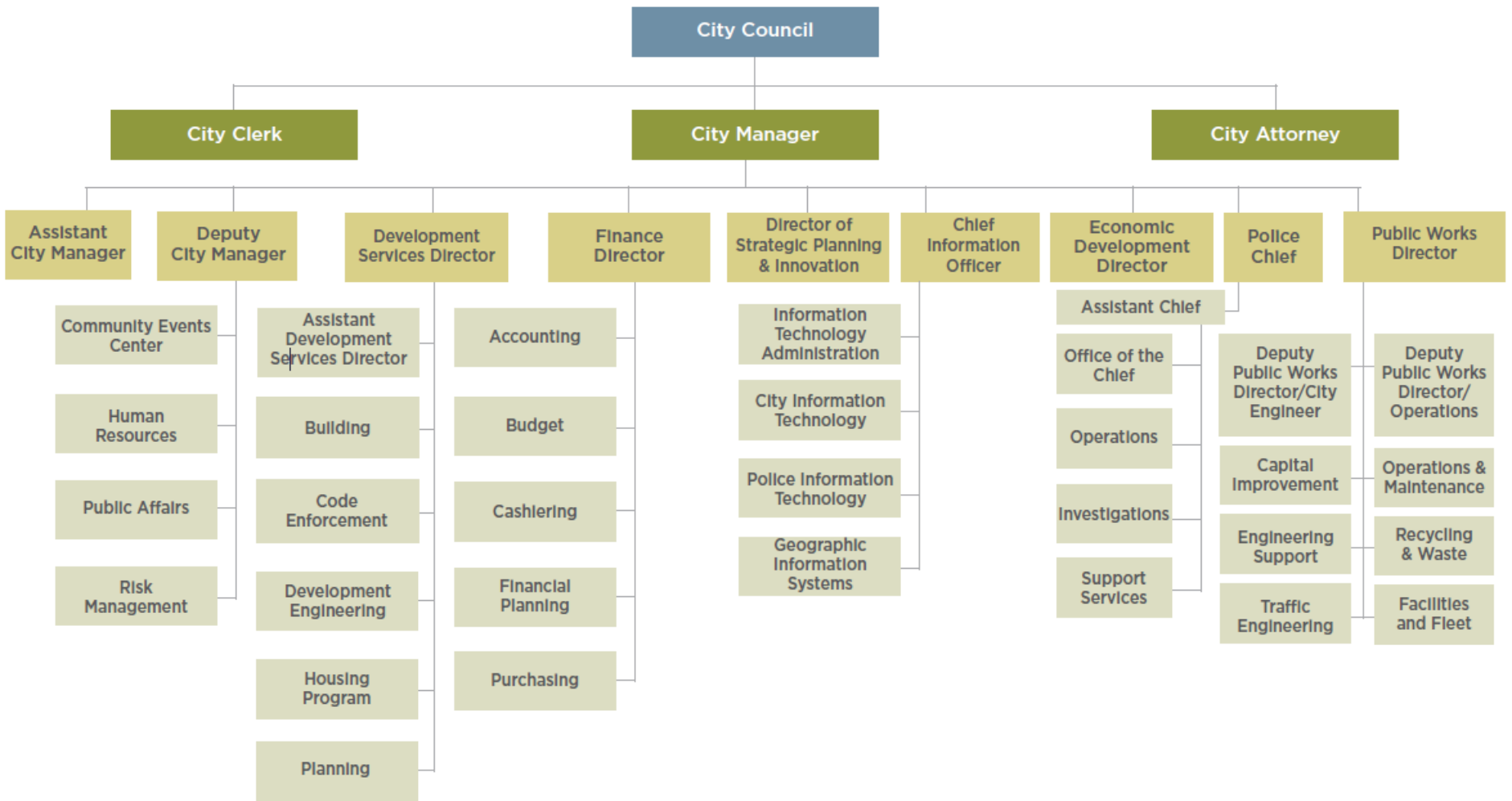


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May 24, 2023

Mayor and Council Members:

I am pleased to submit for your review and consideration the Fiscal Year (FY) 2023-24 Proposed Budget (Budget). The City's proposed General Fund (discretionary) Budget is \$88.3 million for FY 2023-24, which is about \$2.3 million (2.7%) more than the FY 2022-23 Adopted Budget of nearly \$86 million, reflecting the continuing strength of the local and regional economies. The increases are primarily due to:

- The addition of 4 new positions and the full-year cost of positions added during the current fiscal year.
- General salary and benefit increases, along with anticipated step increases for current employees.
- Operational cost increases.
- One-time equipment purchases.

The City has and will continue constructing several noteworthy capital projects reflected in the prior and current Capital Improvement Program (CIP) budgets. As a result, the total Proposed Budget (including CIP) for FY 2023-24, net of transfers and internal service costs, is \$348 million, which is \$54 million (1.8%) more than the FY 2022-23 Budget of \$294 million. The primary reasons for the increase are the carrying over of unspent budget on Capital Projects in FY 2022-23 into FY 2023-24 and the addition of Measure E spending. Key themes of the proposed FY 2023-24 Budget are noted below:

- Maintains and enhances the level of service to the residents of Elk Grove, with continued focused efforts on public safety, affordable housing/homelessness, traffic, and economic development.
- Establishes a sustainable, structurally balanced fiscal plan throughout the five-year forecast period.
- Provides funding for and programming of City Council Priority Projects.
- Continues to increase reserves based on the adopted General Fund Reserve Policy based on fiscal best practices.

Financial Overview

General Fund Reserve Analysis. On April 24, 2019, Council adopted the General Fund Economic Uncertainty Reserve target to be between 20% and 25% of adjusted appropriations. This reserve assists the City with navigating future economic uncertainty and cash flow needs while providing an immediate resource for emergencies and disaster recovery. Council also adopted an additional reserve called the Opportunity Reserve. This reserve adds flexibility as it will be available to provide funding for projects, acquisitions, or unforeseen events or needs-the proposed Opportunity Reserve level targets between 0% and 5% of adjusted appropriations. Allocation of reserves beyond the combined Reserve for Economic Uncertainty and Opportunity Reserve level of 30% of adjusted appropriations are allocated to two purposes: 50% to Capital Reserves and 50% to Economic Development, provided that reserve balances in the next budget year are adequately meeting target ranges. Given the financial position of the General Fund presented in the five-year forecast, reserves are expected to meet targets, and allocations to the Capital Reserve and Economic Development are projected to be made in each year of the forecast.

General Fund Five-Year Projection. The General Fund forecast assumes minor to modest economic growth and does not account for a formal recession. The economy is sending mixed signals as employment continues to be low despite stubbornly high inflation and slowing GDP growth. Inflation has remained well over the Federal Reserve's 2% target (although it is slowing), which has resulted in it increasing interest rates by five percentage points over the last 14 months. In part due to rapidly rising interest rates, several recent regional bank failures have caused some analysts to question the wisdom of continued increases. At its May meeting, the Fed seemed to signal it may pause additional rate increases, and futures markets anticipate no further increases in 2023 (and possible rate decreases). Consumers continue to buoy the economy through spending due to the competitive job market and associated compensation increases. Housing prices have decreased slightly, coming off of historic highs in 2022, but continue to stay relatively strong due to tight inventories as current homeowners are reluctant to sell a home with a low-interest mortgage. New home sales are slowing in the region due to the current interest rate environment, but activity in Elk Grove remains strong. Staff has analyzed recession-sensitive revenue sources and potential impacts on those sources during a recession. Therefore, staff is readily prepared to amend future budgets and forecasts to respond to an economic downturn should one arise during the fiscal year.

Consumer spending and property values typically decline in recessions, which leads to lower City revenues. Sales Tax, Utility Users Tax, and Transient Occupancy Tax could be impacted significantly due to a lack of consumer spending. The City relies heavily on Sales Tax revenues (its largest individual revenue source), of which approximately 30% typically comes from auto sales. If economic activity declines, auto sales and other tax-generating activities will likely decrease. In addition, recessions often result in a declining real estate market which could significantly impact Property Transfer Tax revenue due to fewer real estate transactions. Declining home values and a slowdown in new home construction would negatively impact Property Taxes, the City's second-largest revenue source. If all the above were to hold during a recession, the General Fund forecast would look very different, having to draw down reserves rather than increase them.

Some key assumptions regarding the General Fund Five-Year Forecast are listed below:

- Given current trends and economic indicators, the City's Sales Tax consultants project steady revenue growth, starting in FY 25, averaging 3% through FY 28.
- Property Taxes are projected to grow by 4 to 5% starting in FY 25. Increases in property values, new construction, and supplemental property taxes from real estate sales can drive growth in property tax.
- Property Transfer Taxes due on real estate sales is \$1.10 for every \$1,000 of the purchase price of any property sold within City limits. Revenues are evenly split between the City and the County of Sacramento. While FY 24 growth is assumed to be flat and FY 25 at only 2%, robust growth of 7% is assumed from FY 26 through FY 28, anticipating a strong recovery in real estate sales from the current market slowdown.
- With changing consumer patterns related to mobile data usage, Utility User Tax revenue expectations are assumed to be flat over the five-year forecast.
- Transient Occupancy Taxes (TOT) have recovered from the COVID-19 pandemic, and the Marriott Townplace Suites opened in FY 22. With the addition of the new hotel and continued recovery from the pandemic, TOT is expected to grow 2% annually over the five years.

Cable franchise fee revenues are projected to decline slightly according to industry trends due to more residents opting for internet-based streaming entertainment rather than a traditional cable subscription. As a result, revenues are projected to decline by 2% over the five-year forecast.

- In line with recent trends, continued growth in Police Services Community Facilities District (CFD) levy revenues is expected over the five-year period as additional properties annex into the CFD.

- Four new positions are budgeted for in FY 24, with three of them being in the Animal Services division of the Police Department and one being in the City Attorney’s Office. For FY 25 and beyond, the addition of 6 new positions, including sworn and non-sworn officers, is assumed annually.
- Estimated impacts from negotiated compensation agreements are assumed in the forecast.
- The forecast assumes the practice of transferring out Recycling & Waste Franchise Fee revenue as contributions to the Capital Reserve Fund for all years of the forecast.
- Additional payments towards CalPERS unfunded liabilities are included over the five-year period. Any year where CalPERS annual investment earnings miss actuarial assumptions causes PERS payments to increase. Continued accelerated contributions to these unfunded liabilities will mitigate some of the potential increases.
- The FY 23 Budget included the payoff of the sales tax sharing agreement with The Ridge EG East, LP with one-time funds. Early payment of this agreement will save the City millions of dollars and has freed up resources in the General Fund in the outer years of the forecast.

General Fund Five-Year Forecast

\$ in 000s	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Beginning Fund Balance	27,280	25,452	26,845	28,190	29,436
Total Revenues	97,272	99,854	103,106	106,571	110,380
Total Expenditures	88,331	92,868	97,409	101,623	105,694
Contributions to/from Fund Balance	8,940	6,986	5,697	4,948	4,686
Initial Ending Fund Balance	36,220	32,438	32,542	33,138	34,122
Transfer to Capital Reserve	(5,384)	(2,796)	(2,176)	(1,851)	(1,693)
Transfer to Economic Development	(5,384)	(2,796)	(2,176)	(1,851)	(1,693)
Adjusted Appropriations	84,839	89,484	93,967	98,120	102,452
Opportunity Reserve - 5%	4,242	4,474	4,698	4,906	5,123
Reserve for Economic Uncertainty - 25%	21,210	22,371	23,492	24,530	25,613
Total Ending Fund Balance	25,452	26,845	28,190	29,436	30,736
Fund Balance as a % of Adjusted Appropriations	30%	30%	30%	30%	30%

Measure E

On November 8, 2022, Elk Grove voters approved Measure E, a new one-cent transactions and use (sales) tax. This approval was the culmination of a yearlong public outreach process undertaken by the City of Elk Grove and the Cosumnes Community Services District. Public outreach included over 75 community meetings, four meetings with a Community Advisory Group, various community outreach mailers, and two public surveys to understand community needs and priorities. Those priorities were:

Community Identified Needs and Priorities
Public Safety
<p><i>Reducing Crime</i> Provide additional public safety resources in order to keep our neighborhoods safe and reduce crime. Increase neighborhood police patrols, ensure the Police Department is attracting, retaining, and adequately equipping public safety professionals and pursue new, innovative approaches to reducing crime.</p>
<p><i>Addressing Homelessness</i> Provide resources to address mental health, substance abuse, and job training needs while ensuring our local businesses, residential neighborhoods, and public areas are safe and secure for everyone.</p>
<p><i>Improve 911, police, fire, and emergency disaster and emergency medical response</i> Improve 911 emergency response times, at both the Police and Fire Departments, to ensure that calls for service meet national response time standards.</p>
<p><i>Enhancing programs to combat youth crime and gang prevention</i> Fund property and violent crime investigation and prevention, and address crimes related to youth and gangs including supporting after school recreational and enrichment programs to keep youth actively engaged and supported for a bright future.</p>
Roads and Parks Safety
<p><i>Maintaining Streets</i> Maintain pothole repair and enhance major roads to improve traffic flow and reduce congestion for the safety of all drivers, bikers, and pedestrians, including safe routes for school kids walking or biking.</p>
<p><i>Maintaining Parks</i> Maintain and repair public bathrooms, landscaping, sports fields, deteriorating playgrounds and equipment, including security lighting to keep play spaces clean and safe for children and families.</p>
Quality of Life
<p><i>Clean and Safe Public Areas</i> Keep public areas safe and clean for community members as well as visitors. Implement programs that directly impact visual blight as well as ensuring a safe community for all.</p>
<p><i>Economic Development</i> Attract and retain local businesses and jobs to ensure a robust local economy.</p>

The City Council also formulated the Measure E Citizens' Oversight Committee to ensure community transparency and accountability. Please see the Measure E section for additional details on how Measure E proceeds are proposed to be used and how those uses will benefit Elk Grove.

Key Organizational Issues

Compensation. The Proposed FY 2023-24 Budget accounts for anticipated compensation increases for represented and unrepresented employees.

Long-Term Pension Obligations. The City has prioritized making additional payments toward the City's CalPERS (California Public Employees Retirement System) unfunded accrued liability (UAL). Since FY 2015-16, the City has issued nearly \$13.5 million in payments to CalPERS beyond what is required. Continued annual prepayments are included in the FY 2023-24 Budget and the General Fund Five-Year Forecast. These accelerated payments help mitigate the future cost impact of CalPERS rate increases and decrease the City's funded ratio, which currently sits at approximately 100%. The ratio is expected to decrease to its prior level of around 85% when the actuarial reports reflecting CalPERS' FY 22 investment loss (-6.1%) are released this summer. In addition, CalPERS' earnings were running well below its annual 6.8% target as of December 31, 2022. If CalPERS does not meet its earnings target, that shortfall creates a liability that the City needs to pay. The City's funding level remains within the top 10% of all CalPERS agencies.

Sky River Casino Payments. Beginning in FY 2023-24, Sky River will begin remitting annual ("recurring") payments to the City. Per the agreement with the Wilton Rancheria Tribe, the City will receive \$4 million for police and code enforcement costs, roadway maintenance needs, and payments in lieu of City taxes. These amounts grow over time per the agreement. The Tribe has also made three of five set ("non-recurring") annual payments to date.

Position Management. There are 42 new positions budgeted in FY 2023-24, 19 of which are funded from Measure E and 14 of which are being converted from contract to City staff positions. All of the positions are listed below:

Department	Position	Funding Source
City Attorney	Senior Deputy City Attorney	General Fund
Police	Animal Care Assistant (2)	General Fund
Police	Animal Care Specialist	General Fund
Police	Community Services Officer	Measure E
Police	Lieutenant (Administrative)	Wilton Rancheria
Police	Mental Health Clinician (2)	Measure E
Police	Police Dispatcher (3)	Measure E
Police	Lieutenant (Special Operations)	Measure E
Police	Police Officer (9)	Measure E
Police	Sergeant	Measure E
Police	Real-Time Information Center Operator	Grants
Police	Real-Time Information Center Analyst	Grants
Development Services	Code Enforcement Officer I/II	Wilton Rancheria
Development Services	Homeless Services Navigator	Measure E
Development Services	Homeless Services Navigator*	Housing and Homelessness
Public Works	Administrative Analyst I/II	Various
Public Works	Assistant Engineer (3)*	Public Works Administration
Public Works	Associate Civil Engineer (4)*	Public Works Administration
Public Works	Maintenance Specialist*	Various
Public Works	Maintenance Technician*	Various
Public Works	Public Works Inspector II	Measure E
Public Works	Real Estate Manager*	Public Works Administration
Public Works	Senior Civil Engineer*	Public Works Administration
Public Works	Senior Maintenance Technician*	Various
Public Works	Traffic Signal Technician I/II*	Various
TOTAL FTE	42	

Note: An “*” to the right of a position title indicates that the position is being converted from Contract staff to City staff. Information regarding the positions being converted specifically in the Public Works department was provided to Council and the public in Agenda Item 9.3 at the May 10th City Council meeting.

Note: Explanations and justifications for those positions whose Funding Source is Measure E are provided in the Measure E section of the Budget.

- **Senior Deputy City Attorney:** With the growth of the City organization over time, the increase in the number of City employees, increased workload, and impacts on the City Attorney's Office, additional legal staff is needed. A Senior Deputy City Attorney position is best suited to respond to the increased demands on the office.
- **Animal Care Assistant (2) and Animal Care Specialist:** Current staffing in Animal Services who are responsible for direct animal care currently consists of three (3) Animal Care Assistants, three (3) Animal Care Specialists, and one (1) Senior Animal Care Specialist. The demands upon those caring for animals in the shelter and foster care have increased dramatically since the Animal Shelter opened in 2019. Staffing levels were originally approved based on an annual animal population of approximately 1,600. However, since 2021 staff have experienced an animal population of approximately 2,400. In addition, a department staffing and efficiency study currently being conducted by Citygate recommends increasing the staffing level for direct animal care to 10 full-time staff. Based upon the above factors, Citygate's recommendation, and to meet the City's duty of care to the animal population in the Animal Shelter, the Budget adds two Animal Care Assistants and one Animal Care Specialist in the upcoming Fiscal Year. It is anticipated that additional positions will be recommended in future year budgets.
- **Lieutenant – Administrative:** Since creating a standalone police department in 2006, the department has maintained seven Lieutenant positions. As the department and community have grown over the past seventeen years, so have the projects, ancillary duties, and responsibilities placed upon the watch commander Lieutenants. Currently, the Operations Division is staffed with four Lieutenants. With the creation of an Administrative Lieutenant assigned to the Operations Division, the City can remove most, if not all, of the ancillary duties assigned to the watch commander Lieutenants and allow them to fulfill their primary role. The responsibilities of the Administrative Lieutenant would include the Mobile Crisis Support Team, Unmanned Aerial Systems Program, Canine Program, Mobile Field Force Program, Joint Terrorism Coordinator, Honor Guard Program, Emergency Services Task Force Manager, and School Resource Officer Program. The Administrative Lieutenant would report to the Operations Division Captain and manage the programs listed above, along with additional duties as needed.
- **Real-Time Information Center Analyst and Operator:** The Real-Time Information Center (RTIC) opened in July 2019. It is currently staffed with an RTIC Manager, two RTIC Specialists, a Crime Analyst, and a Community Service Officer. An RTIC Analyst position is needed to supervise the operations of the RTIC and assist the RTIC Manager with emergency management preparations and operations during a disaster. This position would be primarily responsible for the daily operations, training, and scheduling within the RTIC. The RTIC Analyst would assist with technology platform review, current law review, and project management/implementation. A second operator will also allow for seven-day per week of operational coverage
- **Code Enforcement Officer III:** The Code Enforcement Division is taking a more proactive approach to address Elk Grove Municipal Code violations. This approach will require additional personnel to help manage increased caseloads, assignments and consistently deliver a high level of customer service. This position would also be used during increased demand periods such as Spring Cleaning, weed abatement season, illegal fireworks enforcement, and organics enforcement. This position would also allow the division flexibility when staffing for weekend, evening, and holiday needs. This increase in staffing is necessary to continue to provide the level of service that Code Enforcement provides and to keep pace with the growing City.

- **Homelessness Services Navigator:** The Budget adds 2 Homeless Services Navigator positions (one funded by Measure E and one funded by the Housing and Homelessness Fund). Currently, the City has one full-time Homeless Services Navigator through a contract with Sacramento Self Help Housing (SSHH). However, SSHH is currently experiencing severe financial distress and its future is unclear. Additionally, the existing Navigator has a caseload that is too large; and more Navigators are needed to effectively serve the existing homeless population and better integrate with local nonprofits (e.g., Elk Grove Food Bank, Elk Grove HART) and Police homeless outreach officers.
- **Administrative Analyst I/II (Public Works):** This position is necessary for the Operations Divisions to oversee and manage City capital maintenance project routing, advertisement, and tabulation. This position will serve as a backup for the CIP contract employee performing similar tasks but cannot support O&M. In the past three years, O&M has taken full responsibility for capital maintenance projects, including resurfacing and drainage projects, and has increased the resurfacing program's annual budget from less than \$3 million to nearly \$10 million annually. The increased funding and responsibility necessitate the need for this position to support O&M project development and management. Additionally, this position will be responsible for the Department of Industrial Relations labor compliance for all O&M projects. The position will perform required audits to ensure contract and labor compliance. The position will also create staff reports, financial reports, MOU's and other documents for the consideration of the City Council.
- **Reclassifications.** Below are the position reclassifications included in the FY 2023-24 Proposed Budget:
- *Community Events Program Manager:* The current description of the Community Events and Special Projects Coordinator position does not reflect the day-to-day supervision of staff. However, the Coordinator position supervises the work of the Community Events Specialist position. Hence, a desk audit was conducted, and recommended to reclassify this position to a Community Events Program Manager.
- *Senior Deputy City Attorney:* This will be a promotion in place for a Deputy City Attorney to a Senior Deputy City Attorney position. The incumbent is performing at the Senior Deputy City Attorney level and should be appropriately promoted to that position.
- *Records Technician I:* The Records Bureau comprises 13 full-time civilian personnel: One Records Manager, two Records Supervisors, nine Records Technicians, and one Security Officer, as well as several VIPS (Volunteers in Police Service). The security officer is assigned multiple duties besides providing physical security at the Service Center. The security officer assists in records management and data input, specifically the "live scan" fingerprinting function, sex offender registration, and directing/answering citizens' questions at the Service Center counter. The 2016 Elk Grove Department Strategic Staffing Plan recommended that the security officer position be reclassified to a Records Technician.
- *Real-Time Information Center Analyst:* The Budget reclassifies a Crime Analyst position to a Real-Time Information Center Analyst. The reclassification will more closely align the responsibilities and duties of the position with the environment of working within the RTIC. The RTIC Analyst will still retain all representative duties and will add the following:
 - Responds to requests regarding critical incidents and post-incident investigations.
 - Assists and communicates with police officers and responders using two-way police radios.
 - Creates written, verbal, and video communications, both internal and external.
 - Develops relevant data-driven reports.
 - Makes use of real-time crime center software to coordinate crime-solving efforts.
 - Perform emergency management duties as needed.

- *Senior Accounting Technician:* The scope of the Accounting Technician position within the Development Services Department requires complex duties and tasks that are more consistent with the Senior Accounting Technician classification. A desk audit was recently conducted pursuant to the request of the department. The desk audit report recommended a reclassification to Senior Accounting Technician.

FY 2023-24 Service Plan

In April 2023, the City Council adopted the following vision statement used to guide the development of this budget document:

Elk Grove prioritizes a superior quality of life for all that builds upon the community’s diversity and heritage through safe, welcoming, and connected neighborhoods, with a variety of residential, educational, and employment choices and amenities that create a sense of place.

The City Council also adopted four strategic goals that form the basis of the FY 2023-24 service plan. The following section highlights key elements of the service plan for each strategic goal:

A vibrant community and sustainable economy with diverse businesses and amenities.

Facilitate business attraction, retention, and expansion efforts that maximize employment, capital investment, and tax revenues, reduce barriers, and that promote equity and inclusion in entrepreneurship.

Facilitate development of enhanced retail, dining, arts and entertainment, hospitality projects and experiences that serve residents and visitors.

Ensure public and private development that is high-quality and attractive, contributing to a sense of place.

Plan and facilitate development of neighborhoods of varying densities and characteristics - from rural to suburban to urban.

Support efforts that further a resilient business community.

- **Elk Grove Zoo:** In March 2022, the City Council received a report on the results of a Feasibility Study and Economic and Revenue Impact Analysis for a potential zoo in Elk Grove. The study and analysis concluded that the development of a Zoo in Elk Grove was potentially viable, subject to the financial assumptions and site program considered in the reports. Based on these results, the Council directed staff to continue working with the Sacramento Zoological Society (SZS) on the project, and the City and SZS subsequently entered into a Memorandum of Understanding (MOU) in May 2022 that outlines the activities, responsibilities, and outcomes of the next phase of work for the Zoo project. As provided in the MOU, SZS will be financially responsible for the preparation of the master plan, including the conceptual and schematic design work. The City will continue to be responsible for the sizing and design of the off-site infrastructure, including water, sewer, roadways, and other utilities. The proposed budget does not contain any cost assumptions regarding the construction and/or operation of the Zoo.
- **Project Elevate:** The City owns a 20-acre property at the southeast corner of Elk Grove Boulevard and Big Horn Boulevard, just north of District 56 (the Community Center/Aquatics Center) and is pursuing its development as a mixed-use project that includes retail, dining, entertainment, office, and residential uses, as well as a hotel. The City hired Turton Commercial Real Estate to assist with marketing the property and solicited proposals, which the City is currently reviewing. Once a developer (or developers) is selected, they would be responsible for constructing the project. This would involve getting City approvals for the design of individual buildings, marketing the project and securing tenants, and maintaining in subsequent years. In the best economy, Project Elevate could take five years to develop at once, and possibly up to 15 years to develop in a phased manner, and City financial participation would almost certainly be required to make the project financially feasible.

- **Economic Development Activities:** The City’s Office of Economic Development will continue to administer the City’s numerous economic development programs, including the following key activities:
 - Continue efforts to develop Project Elevate.
 - Continue efforts to ensure completion of the Railroad Street revitalization project.
 - Launch new programs including:
 - A revamped Façade Improvement Program
 - A Brewery Restaurant and Winery (BREW) Incentive Program
 - A Mainstreet Startup Program
 - Formation of a Property Business Improvement District in the historic downtown
 - A Conference and Tourism Grant Program
 - Development of a “Tech Hub” facility.

- In addition to the above, the Economic Development budget includes funding for a business brand and marketing revamp and additional funding to enhance and expand the Pitch Elk Grove signature event. The Economic Incentive funds will continue to include funding for the City’s Small Business Permit Assistance and Startup Elk Grove programs. The Measure E budget, totaling nearly \$1.3 million, includes several of the new programs and activities. Please see the Measure E Budget section for more details.

A safe and resilient community.

Invest in community safety.

Enhance quality of life by ensuring the highest level of public safety through world class service and community collaboration.

Engage in fair and impartial interactions with our diverse community and build trust through transparency, inclusiveness, and equity.

Plan and prepare for effective emergency operations by employing emerging technologies to better serve our community.

Promote a sustainable community and protect the natural environment.

Promote solutions to homelessness that align services and shelter with the needs of the population.

- **Neighborhood Policing Efforts:**
 - Grant applications were submitted to the California Office of Traffic Safety for Selective Traffic Enforcement Program and Traffic Records Improvement Project grants. If awarded, these grants totaling \$400,760, will fund overtime hours to conduct DUI/Driver’s License checkpoints along with speed, distracted driver, and pedestrian safety operations in Elk Grove. Additionally, these grants will fund electronic data software and records reporting, streamlining traffic records management and reporting. These funds will help continue the Traffic Unit’s recent partnership with regional law enforcement agencies who created the Sacramento Regional Sideshow Taskforce, comprised of traffic officers and the District Attorney’s office dedicated to the prevention, enforcement, and prosecution of sideshow activity responsible for unlawful injuries, deaths, and property destruction.

 - The City has historically funded additional staffing to combat vehicle theft and related crimes using funds collected from the California Department of Motor Vehicles and allocated through the Sacramento Area Vehicle Theft Reduction Unit. Through focused crime analysis and the department’s enhanced Real Time Information Center, Investigations Bureau personnel now develop strategic enforcement operations to areas and times where vehicle theft and related crimes, such as catalytic converter thefts, most often and most likely to occur, resulting in an increase in arrests and enhanced community safety.

- Measure E funding will be used to create a Drone as a First Responder Program. Please refer to the Measure E section for more detail.
 - A Youth Services Team will be created that will target issues and build connections with youth in Elk Grove. The Youth Services Team will organize, coordinate, collaborate, and assist with developing and running various youth programs to develop positive relationships with youth in our community. Some of the programs will include sports, education, and prevention.
 - The City will provide funding for a Community Prosecutor Program. A Sacramento County Community Prosecutor will be provided full time to serve the jurisdictional boundaries of Elk Grove, with a focus on targeting public safety problems that have negative impacts on quality of life.
- **Real-Time Information Center:**
 - The Crossroads traffic collision software reporting system will significantly decrease the time needed to take and process traffic collision reports. It will also allow for a more efficient way to obtain traffic statistics and report them to the public.
 - Measure E funding will be used to purchase Cobwebs software and 10 additional Flock Safety License Plate Readers (LPR). Flock LPRs assist with crimes in progress, the investigation of crimes, and locating missing persons and vehicles. Please refer to the Measure E section for more detail.
- **Law Enforcement Technology Enhancements:**
 - The development of the statute of limitation feature within the Mark43 Records Management System evidence module would allow for more efficient case review and less storage of property that can be returned to rightful owners, as well as contraband that can be properly and lawfully disposed of in a timely manner.
 - The Police Department partners with the Sacramento County District Attorney's (DA) Office to utilize Axon's evidence sharing software to transfer digital evidence from the Department to the DA. This has saved a significant amount of time and resources.

A high performing organization

Maintain and strengthen the fiscal health and stability of the City.

Embrace new ideas and innovation in the delivery of services.

Provider responsive and courteous customer service.

Promote Diversity, Equity, and Inclusion within the City organization and larger community.

Further regional cooperation and collaboration, keeping the City's best interest in mind.

Engage the community often and in a transparent and inclusive way.

Maximize investments in innovation to improve the lives of residents and streamline operations.

- **Diversity, Equity and Inclusion:** The City's Diversity, Equity and Inclusion (DEI) efforts include the DEI city staff team whose primary task is to prioritize and implement employee-focused inclusion efforts. These efforts also include a 10-member resident Diversity and Inclusion Commission that works with the community on issues related to diversity and inclusion.

- **Regional Partnerships:** Staff continues to work with our regional partners, including Sacramento County, the Cosumnes Community Services District (CCSD), the Sacramento Area Council of Governments, the Local Agency Formation Commission, and Greater Sacramento Economic Council, among others, to deliver the best value and services to our residents and promote the economic success of our businesses. The Community Partnerships and Government Relations Manager in the City Manager's office continue to assist the City in continuing and strengthening these efforts.
- **Digital Records Initiative:** In the City Clerks Office, staff plans to pursue the following initiatives:
 - Implementation of a new public record act request tracking and processing software.
 - Integrate the Record Management System to post information through the City website.
 - Explore a new digital agenda management software to compile and post agenda materials.
 - Explore new contract management software to replace legacy systems.
- **City-Wide Performance Indicator Program:** Staff has engaged in an agency-wide effort to enhance the City's performance indicator program (formerly known as the Performance Measure Program). The first phase of this initiative occurred in FY 2022-23, where each Department engaged in a strategic planning exercise to cultivate a unique vision, mission and set of long-term goals. The second phase will occur in FY 2023-24, where each Department will develop unique performance indicators that are relevant to their nature of business. As a result of these efforts, Performance Measure information is not shown in the FY 2023-24 Budget, in anticipation of the new set of indicators being prepared for the FY 2024-25 Budget.

A city with infrastructure that meets its current and future needs

Improve effectiveness and efficiency of maintenance and operations of City facilities and infrastructure.

Implement enhancements to the City's roadways, bicycle and pedestrian routes, and transit system.

Provide infrastructure that supports business attraction and expansion.

Plan for future transportation technologies and innovations.

Align funding with the City's infrastructure goals.

- **Kammerer Road Widening and Extension:** This project (WTR014) is programmed in the current CIP as a divided two-lane extension of Kammerer Road from Lent Ranch Parkway to Interstate 5. This initial work is the first phase of a larger four-lane project currently in the environmental phase, with the California Environmental Quality Act work complete, and the National Environmental Policy Act work still in progress. There is sufficient funding to complete the design and acquire the needed right of way for the two-lane extension from Bruceville Road to I-5. This work will leave the City with a shovel-ready \$93 million construction project, that will need \$65 million in grant funding. Staff intends to follow a dual-track strategy for grant funding. The first track will assume funding comes in smaller increments. Therefore, construction would occur in phases heading east to west. The second track will be to try and fund the entire four-lane project from various state and federal sources. The key to overall success, no matter the track used, will be to get the entire two-lane extension shovel ready.

- **Laguna Creek Inter-Regional Trail :** The Laguna Creek Trail has been identified as the highest-priority trail corridor by the Elk Grove Trails Committee. This regional trail will provide access to a variety schools, transit, disadvantaged communities, and residential and commercial uses along the corridor. The limits of the trail begin in the rural area of Elk Grove and will follow Laguna Creek in a northwest direction across the City to Franklin Boulevard and the Cycle Track, which connects to a City of Sacramento light rail station and a future passenger rail station. The Inter-Regional Trail has several gaps that need to be closed for it to function as an inter-regional facility. When complete, this trail will include 7.6 miles within Elk Grove and 2.75 miles within Sacramento. FY 2023-24 includes further funding for this effort. The City recently received a \$6.9 million grant from the Sacramento Area Council of Governments (SACOG) in addition to a \$2 million federal earmark for this project that are anticipated to carry the project through construction, which is anticipated to be in 2026. The design contract was awarded in March 2023.
- **Elk Grove Library:** The City purchased the building and site located at 9260 Elk Grove Boulevard, formerly occupied by Rite-Aid, in April of 2021, for use as an expanded library. The City secured a Building Forward Grant of \$4,465,374 and received \$3,000,000 in the 2022 California State Budget through a Targeted Grant to fund library improvements (project WFC046). These funds will be used to remodel the existing building and move existing library furnishings, fixtures, and equipment from 8900 Elk Grove Boulevard, if needed. The design is underway, and construction is anticipated in the winter of 2024.
- **Storm Drainage Master Plan Initiatives:** Staff plans to install rain, water level, and flow meter gauges within the City’s creeks and channels to better assist the Operations and Maintenance Division and Emergency Operations Center with flood fighting and flood preparation. The department will also gather high-quality LiDAR topography of the City to update the 200-year floodplain map.
- **Traffic Congestion Management Plan:** Specific strategies are being identified for more efficient management of the City’s traffic system. This includes continuing to fund traffic data collection and analysis as well as the implementation of several pilot studies to examine new technologies and traffic management strategies that could make the system more efficient.

Conclusions & Acknowledgments

I want to acknowledge and thank Budget Manager Shay Narayan, Finance and Budget Analysts Matt Ruiz, Cecilia Long, and Maria Phillips for their hard work and dedication in preparing this document. I also want to thank Finance Director Matthew Paulin, Finance Manager Kara Taylor-Seeman, Finance Analyst Renee Autar, and Administrative Analyst Jannet Meyer for their contributions and support of the Budget team. Additionally, I thank the Mayor and City Council for promoting and supporting fiscally-sustainable practices.

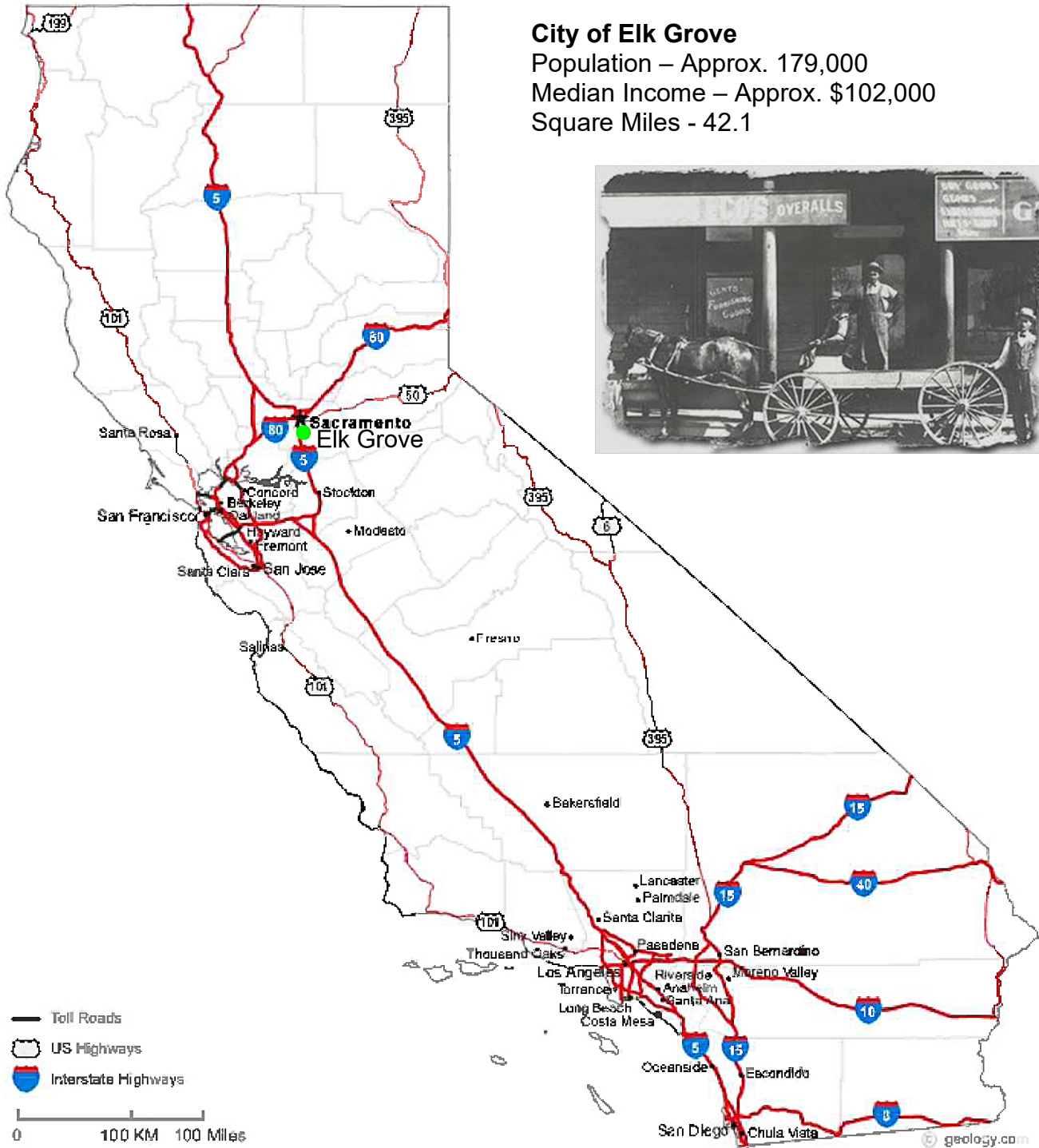
A preview of the Budget was presented to the Council at the May 23 Council meeting, with an opportunity for questions, comments, and direction. Staff will present the Budget for further discussion, deliberation, and possible adoption at the June 14th Council meeting. The Budget may be adopted on June 14th or June 28th.

My staff and I look forward to working with you as you review the proposed budget. During your review, please contact me with any questions that you or the public may have concerning the Proposed FY 2023-24 Budget.

Respectfully submitted,



Jason A. Behrmann
City Manager

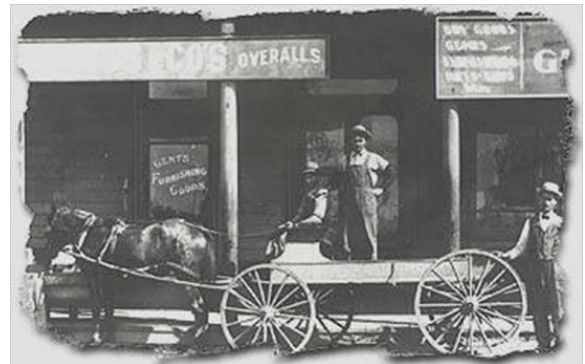


City of Elk Grove

Population – Approx. 179,000

Median Income – Approx. \$102,000

Square Miles - 42.1



COMMUNITY PROFILE

History

In 1850, Elk Grove was established as a hotel stage stop. It is located about 15 miles south of historic Sutter's Fort and thus became a crossroads for business, entertainment, mail service, and agriculture, and acted as a home base for gold miners in nearby communities. After it played its part in the early gold rush and statehood history in California, a close-knit community evolved with a distinctly rural and western lifestyle. Elk Grove had its start in agriculture which is still a big part of the area's lifestyle today, with vineyards, and small-scale dairy, cattle, and row crops. Despite its proximity to California's capital city, Elk Grove remained quietly independent of Sacramento's growth and development as it expanded into adjoining countywide areas until the 1980s. In the 1980s, growth began to find Elk Grove as new housing and retail development made its way south to the area. In 2000, Elk Grove incorporated and became its own city. At incorporation, the population was approximately 60,000 people. Today, the population is approaching 180,000 and Elk Grove is a thriving community with a sustainable economy. Growth has brought change, but Elk Grove has not lost sight of its proud heritage and continues to plan for a vibrant and bright future.

Modern Elk Grove

Today Elk Grove is a vibrant and fast-growing high-quality suburban community of approximately 179,000 people. Located 14 miles south of the California State Capitol in the State's affordable Central Valley. Elk Grove is a young, ethnically diverse, modern family- and business-friendly community, with low crime, excellent schools, 100 community parks, excellent dining and shopping options, numerous annual community events and festivals, and over 270 sunny days per year. The median household income is \$101,776, the median home value is \$684,000, and 62% of adults over 25 are college-educated.

Type of Government

Elk Grove is a general law city under the laws of the State of California and operates under the Council-Manager form of governance. Elk Grove is in the 7th Congressional District, the 10th State Assembly District, the 8th State Senate District, and the 5th County Supervisorial District. Elk Grove's Mayor is elected citywide every two years, while its City Council members are elected by district every four years. Elk Grove operates its own Development Services, Public Works, Finance, and Police Departments, and is also served by the Elk Grove Unified School District, and the Cosumnes Community Services District which provides fire and emergency medical and parks and recreation services. The City's current elected officials and their term expirations are as follows:

Name/Office	Term Expiration
Bobbie Singh-Allen, Mayor	2024
Kevin Spease, Vice Mayor	2024
Darren Suen, Councilmember	2024
Rod Brewer, Councilmember	2026
Sergio Robles, Councilmember	2026



Elk Grove's Economy

While we are rooted in agriculture and California's gold rush, and later suburban services and retail, today, there are substantial and thriving high technology, medical and life sciences, advanced manufacturing, government, and hospitality sectors throughout the City. Major corporations like Apple, AllData, the State of California, Cardinal Health, Costco, Amazon, Kaiser, Sutter, Dignity, and UC Davis call Elk Grove home. Commercial rents and land costs are affordable and the City has virtually no seismic risk.

COMMUNITY PROFILE

Key Businesses

(The determination for what qualifies as a Key Business is a hybrid of employment, tax revenue, and facility size.)

Amazon	Apple
AutoZone	California Northstate University
Cardinal Heath	City of Elk Grove
Costco	Cosumnes Community Services District
Cosumnes River College	Dignity Health
Elk Grove Buick GMC	Elk Grove Ford
Elk Grove Honda	Elk Grove Kia
Elk Grove Toyota	Elk Grove Unified School District
Enterprise Car Sales	Extended Stay America
ForAnyAuto Group	GNB KL Group
Hampton Inn & Suites	Hilton Garden Inn
Holiday Inn Express	International Paper
Kabota Tractors	Kaiser Permanente
Lasher Auto Group	Maita Chevrolet
Mi Rancho	Niello BMW Elk Grove
RVs of Sacramento	Slakey Brothers
State of California	Sutter Health
UC Davis Health	Universal Custom Display
Sky River Casino	

Top 25 Sales Tax Producers

Apple	Bel Air Market
Best Buy	Chevron
Costco	EG Dodge/Jeep/Chrysler/Audi/VW/Subaru
Elk Grove Buick/GMC	Elk Grove Chrysler/Dodge/Jeep/Ram
Elk Grove Ford	Elk Grove Honda
Elk Grove Hyundai	Elk Grove Kia
Elk Grove Toyota	Enterprise Rent A Car
Grantline Arco	Home Depot
Kohls	Maita Chevrolet
Niello BMW	Nissan/Mazda of Elk Grove
Ross	Shell Gas Station
Slakey Brothers	Target
Walmart	

City Council Mission, Vision, and Goals

The involvement of the City Council in instituting direction is essential to the budget process. The mission, vision and goals provide overarching and long-term direction to staff, help determine the allocation of resources and establish priorities.

The City Council developed the following mission, vision, and goals for Fiscal Year 2023-24 during their Strategic Planning sessions on March 10, 2023. The mission, vision and goals were formally adopted by Council on April 12, 2023. The Council goals are the driving force behind all budget recommendations made by the City Manager and City Staff in presenting this budget document for Council consideration.

CITY COUNCIL MISSION AND VISION STATEMENTS AND GOALS FOR FISCAL YEAR 2023-24

MISSION

Provide exceptional services that enhance the quality of life for our residents and promote a thriving economy in an efficient and cost-effective manner.

VISION

Elk Grove prioritizes a superior quality of life for all that builds upon the community's diversity and heritage through safe, welcoming, and connected neighborhoods, with a variety of residential, educational, and employment choices and amenities that create a sense of place.

GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

- Facilitate business attraction, retention, and expansion efforts that maximize employment, capital investment, and tax revenues, reduce barriers, and that promote equity and inclusion in entrepreneurship.
- Facilitate development of enhanced retail, dining, arts and entertainment, hospitality projects and experiences that serve residents and visitors.
- Ensure public and private development that is high-quality and attractive, contributing to a sense of place.
- Plan and facilitate development of neighborhoods of varying densities and characteristics - from rural to suburban to urban.
- Support efforts that further a resilient business community.

A safe and resilient community

- Invest in community safety.
- Enhance quality of life by ensuring the highest level of public safety through world class service and community collaboration.
- Engage in fair and impartial interactions with our diverse community and build trust through transparency, inclusiveness, and equity.
- Plan and prepare for effective emergency operations by employing emerging technologies to better serve our community.
- Promote a sustainable community and protect the natural environment.
- Promote solutions to homelessness that align services and shelter with the needs of the population.

BUDGET DEVELOPMENT STRATEGIES





A high performing and financially stable City government

- Maintain and strengthen the fiscal health and stability of the City.
- Embrace new ideas and innovation in the delivery of services.
- Provide responsive and courteous customer service.
- Promote Diversity, Equity, and Inclusion within the City organization and larger community.
- Further regional cooperation and collaboration, keeping the City’s best interest in mind.
- Engage the community often and in a transparent and inclusive way.
- Maximize investments in innovation to improve the lives of residents and streamline operations.





A city with infrastructure that meets its current and future needs

- Improve effectiveness and efficiency of maintenance and operations of City facilities and infrastructure.
- Implement enhancements to the City’s roadways, bicycle and pedestrian routes, and transit system.
- Provide infrastructure that supports business attraction and expansion.
- Plan for future transportation technologies and innovations.
- Align funding with the City’s infrastructure goals.

PRIORITY PROJECTS

Row ID	Priority Project	Description of work effort during two-year planning period	Responsible Departments		Goals Implemented by this Project/Action			
			Lead	Support	 Vibrant community and sustainable economy	 Safe and resilient community	 High performing and financially stable City government	 City Infrastructure
A Civic Amenities								
A1	Elk Grove (Old Town) Library	Complete tenant improvements for the relocated Elk Grove Library Branch.	Public Works	Strategic Planning and Innovation	✓			
A2	New Zoological Park in Elk Grove	Complete schematic design and environmental review for the proposed New Zoo in Elk Grove and consider project approvals.	Strategic Planning and Innovation	Public Works, Finance	✓			
B Transportation								
B1	Kammerer Road: Extend from Bruceville Road to I-5	Complete environmental review, right of way acquisition and begin final design for the extension of Kammerer Road from Bruceville Road to I-5.	Public Works	-	✓	✓		✓
B2	Whitelock Parkway Interchange	Continue project design and environmental review. Construction forecast for 2030.	Public Works	-	✓			✓
B3	Elk Grove Blvd Streetscape Phase 2	Complete utility coordination, right of way acquisition and final design, and begin construction of the widening, beautification, and mobility improvements of Elk Grove Blvd. from School Street to Waterman Road.	Public Works	-	✓			✓
B4	Expand traffic signal communication network	Complete upgrades to traffic signal cabinets and connect to fiber optic and/or cellular service to increase bandwidth to improve signal synchronization and traffic operations and reduce congestion.	Public Works	IT, Police		✓	✓	✓
B5	Implement adaptive traffic signal control pilot project	Upgrade equipment and traffic operations software and deploy a pilot adaptive traffic signal program for Elk Grove Boulevard from Elk Grove-Florin to Bruceville.	Public Works	IT		✓	✓	✓
B6	Light Rail Extension to Elk Grove	Update the corridor master plan/precise plan for future extension of Light Rail into Elk Grove.	Strategic Planning and Innovation	Public Works	✓			✓
B7	Passenger Inter-City Rail Services	Continue coordination with San Joaquin Regional Rail Commission on station design and construction.	Strategic Planning and Innovation	Public Works, Dev. Services	✓			✓
B8	Laguna Creek Trail at Highway 99 Overcrossing	Complete design, environmental review, and pursue grant opportunities for the construction of a new pedestrian/bicycle overcrossing of Highway 99 at Laguna Creek.	Public Works	Strategic Planning and Innovation	✓	✓		✓
B9	Lotz and Promenade Parkway Extensions	Complete design and environmental review for extension of Lotz Parkway from Whitelock Parkway to Kyler Road, and Promenade Parkway from the SMUD substation to Lotz Parkway.	Public Works	Strategic Planning and Innovation, Dev. Services	✓			✓
C Community Development								
C1	Railroad Street	Continue efforts to revitalize the Railroad Street corridor with restaurant, entertainment, and residential uses.	Economic Dev.	Dev. Services	✓			✓
C2	Update the Old Town Special Planning Area	Complete a comprehensive update to the Old Town Special Planning Area.	Strategic Planning and Innovation	Dev. Services, Economic Dev.	✓			

BUDGET DEVELOPMENT STRATEGIES

Row ID	Priority Project	Description of work effort during two-year planning period	Responsible Departments		Goals Implemented by this Project/Action				
			Lead	Support	 Vibrant community and sustainable economy	 Safe and resilient community	 High performing and financially stable City government	 City Infrastructure	
C3	Project Elevate	Continue efforts with the City's preferred development partner to undertake the project creating a mixed-use neighborhood at the City property at Big Horn and Elk Grove Boulevard. Develop a multi-phase construction plan and a retail plan that provides diverse dining and entertainment options.	Economic Dev.	Strategic Planning and Innovation, Dev. Services	✓				
C4	Kammerer Road Corridor Urban Design Study Implementation	Complete/adopt revisions to the General Plan, SEPA Community Plan, and Zoning to implement the Kammerer Road Urban Design Study.	Strategic Planning and Innovation	Economic Dev., Dev. Services, Public Works	✓				
C5	Implement programs that address homelessness in Elk Grove	Explore funding or other forms of support for housing and services for people experiencing homelessness. Prepare a needs assessment. Consider funding programs from Measure E.	Dev. Services	-	✓	✓			
C6	Further development of affordable housing in Elk Grove	Undertake programs and implement policies that further the development of housing for all income levels, including lower and middle income. Pursue development of four City-owned housing opportunities. As part of future fee program updates, continue to implement changes that reflect the proportional costs.	Dev. Services	Strategic Planning and Innovation	✓	✓			
C7	Southeast Industrial Area/Grant Line Road Business Park	Facilitate infrastructure completion and marketing efforts that further development in the Southeast Industrial Area.	Economic Dev., Public Works	Strategic Planning and Innovation, Dev. Services, Finance	✓			✓	
C8	Complete an update to the City's Climate Action Plan	Complete the 5-year update to the Climate Action Plan.	Strategic Planning and Innovation	Dev. Services	✓	✓			
C9	Regional Sewer Study	In partnership with Regional San and SASD, prepare a regional sewer study that looks at the near-term and long-term sewer needs for Elk Grove south of Elk Grove Boulevard and west of Highway 99, including future annexation areas.	Strategic Planning and Innovation	Dev. Services, Public Works, Economic Dev.	✓			✓	
C10	Old Town Library Reuse	Develop a plan and process for the disposition and/or future use of the current Old Town Library in preparation for the future move to the Rite Aid building.	Strategic Planning and Innovation	Economic Dev.	✓	✓			
C11	Citywide telecommunication/broadband improvements	Facilitate improved telecommunications/broadband access for residences and businesses.	Strategic Planning and Innovation	Public Works, Economic Dev.	✓	✓		✓	
D	Community Safety								
D1	Continue efforts to address the potential for regional flooding	Continue seeking partnerships and funding to address long-term flooding potential in the Elk Grove area.	Public Works, City Manager	Strategic Planning and Innovation, Dev. Services		✓	✓		
D2	GPS based emergency vehicle signal preemption pilot program	With Cosumnes CSD, undertake a pilot program for GPS based emergency vehicle routing and signal preemption to improve Fire and EMS response times.	Public Works	Information Services, Police		✓			
D3	Community Service Centers	Investigate development of community service centers, one each in eastern and western Elk Grove for the City's neighborhood-focused Problem Oriented Policing teams.	Police	Public Works		✓		✓	
D4	School Resource Officer Partnership	Study expansion of School Resource Officers with Elk Grove Unified School District.	Police	-		✓			
E	City Operations								
E1	Police Department Campus improvements and expansion	Complete improvements to 8380, 8400, Studio Court, and Iron Rock and evaluate timing of future expansion needs.	Public Works	Police		✓		✓	
E2	Continue efforts of promoting Diversity, Equity, and Inclusion within City government, as well as in the community	Continue diversity and inclusion efforts within the City organization and expand programs into the community.	City Manager	-	✓		✓		
E3	Maintain Elk Grove's roadways in a state of good repair	Identify opportunities to enhance pavement management efforts with new Measure E revenues.	Public Works	Finance			✓	✓	
E4	Fleet Electrification	Complete the Electric Vehicle Transition Plan for City operations and undertake Phase 1 improvements to City facilities and begin Pilot/Phase 1 deployment of electric vehicles.	Strategic Planning and Innovation, Public Works	Police, Finance		✓	✓	✓	
E5	City Hall Improvements	Complete safety improvements to, and undertake design for a remodel of, City Hall at 8401 Laguna Palms Way to accommodate future growth.	Public Works	All		✓		✓	
E6	Community Engagement Program Development	Implement the recommendations/initiatives of the Smart City Plan and develop a Community Engagement Toolkit and training resources for City staff.	City Manager	All		✓	✓		
E7	Continuous Improvement Program	Develop and implement a Continuous Improvement Program for City staff, which provides staff training, tools, and resources to make data driven decisions and improve service delivery.	Strategic Planning and Innovation	All			✓		
E8	Digital improvements to customer service	Improve the digital experiences for City customers on our "online services" portion of the City's website (e.g., online applications).	Information Services	Finance, Dev. Services, Public Works, Police, Public Affairs	✓		✓		
E9	Measure E Year 1 Expenditure Plan	In partnership with Cosumnes Community Services District develop a Year 1 Measure E expenditure plan and MOU for Measure E revenue based on community identified priorities.	Finance	Police, Public Works, Economic Dev., Dev. Services	✓	✓	✓	✓	

Budget Strategies

To implement the Council's mission, vision, and goals identified, staff has enlisted the strategies below in making budget decisions:

- Strategic Focus – The City's financial management should be strategic, reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.
- Fiscal control and accountability – The City's financial activities should be fiscally sound and accountable to the City Council through the City Manager.
- Clarity – The City's financial planning and reporting should be clear and easy to understand so that all participants, the Council, the community, and staff can productively participate in decision making.
- Long-term planning – The City's financial planning should include information regarding the long-term allocation of resources.
- Flexible and cost-effective service delivery – The City's financial management practices should encourage a mission-driven organization that responds quickly and straightforwardly to community demands. The City's management should flexibly engage in opportunities to deliver better service, proactively monitor revenues, and cost-effectively manage ongoing operating costs.

Annual Budget and Financial Plan

The City Manager (or designee) will present an annual budget and financial plan and periodic financial information to the City Council stemming from the following areas:

- Actual revenues, expenditures, reserve balances, and fund balances for the prior fiscal year. Total Fund Balance is the difference between assets and liabilities in any given fund as of a given point in time. Available Fund Balance is the portion of the Total Fund Balance that is available to be programmed toward expenditures with proper consideration of projected future revenues.
- Estimated revenues, expenditures, reserve balances, and fund balances for the current and following fiscal year.
- Articulated priorities and service levels to be achieved by the organization over the next year.
- Long-range financial plans, which will include projected revenues, expenditures, and reserve balances for the next five years.
- Capital Improvement Program for the next five years.

The City's annual budget represents the official financial and organizational plan by which the City's policies, programs, and resources are implemented for the ensuing fiscal year. It is also a strategic and financial plan of services to be provided to the citizens of Elk Grove.

BUDGET DEVELOPMENT STRATEGIES

Budget Development and Calendar

The budget is prepared by City staff under the direction of the City Manager.

During the winter of every budget year, the Budget Manager provides information to department managers on the financial condition of the City and establishes general parameters for budget submittal. The Mid-Year Budget Update provided to City Council in February reflects the budgetary status of the City at that point in time.

In January and February, department managers prepare their operating and capital budget requests following the general parameters. The Budget staff reviews each manager's requests and proposals and then formulates them into a "Proposed Budget." The Proposed Budget is reviewed by the Finance Director and the City Manager before submission to the City Council. According to the Council adopted Fiscal Policy (see Fiscal Policy section), the Proposed Budget is balanced when expenditures are equal to or less than the sum of total revenues and the use of reserves.

In late May, a presentation is scheduled for the City Council to receive information and public input regarding the Proposed Budget. As early as the first Council meeting in June, the Proposed Budget can be adopted by Council resolution and becomes the City's action plan for the ensuing fiscal year. If the City Council decides not to adopt a Budget by July 1, the City Council may elect one of the following courses of action until the adoption of a Budget and the appropriation of funds occurs:

- Provide the City Manager with Continuing Resolution Authority to allow continued services at expenditure levels not greater than those levels approved in the prior year budget; or
- Require staff to obtain prior approval for the expenditure (disbursement) of City funds.

Before adoption of the budget, the electronic version of the Proposed Budget is made available online on the City's website. Once the Proposed Budget is adopted, copies of the City's Adopted Budget are considered public records and are made available to the public upon request. The electronic version of the Adopted Budget is made available online on the City's website, replacing the Proposed Budget.

The calendar below shows the general budget timelines and process in brief for Fiscal Year 2023-24 Budget preparation.

Date	Item
December	Capital improvement project requests due
January	Cost allocation plan development
March	Department budget & personnel requests due
March	Community grant applications due to City Staff
April	Community grants awarded by City Council
April	Special event sponsorship applications due to City Staff
April	Special event sponsorship grants awarded by City Council
April	Capital Improvement Program reviewed by Planning Commission
May	Present Proposed Budget and Capital Improvement Program to City Council and provide opportunity for public comment
June	Conduct City Council Public Hearing and opportunities for Budget adoption

Appropriation Control

Appropriations of fiscal resources are the responsibility of the City Council and the City Manager.

Appropriations requiring Council action are:

- An increase or decrease to the overall City Budget, unless directed otherwise by Council resolution.
- Transfers between funds, unless directed otherwise by Council resolution.
- Appropriation of reserves, unless directed otherwise by Council resolution.
- Inter-fund multi-year loan commitments where the loan principal is over \$500,000.
- Transfers between Capital Improvement Projects, unless otherwise directed by Council resolution.

Appropriations requiring City Manager action are:

- An increase or decrease to the overall City Budget per authority granted by Council resolution.
- Transfers within a fund, between or within a department
- Transfers between funds, only as authorized by Council resolution.
- Appropriation of reserves as directed by Council resolution.
- Transfers between Capital Improvement Projects as directed by Council.

Administration

Detailed budget reports are available and accessible by City staff for distribution to City Council, the City Manager, department managers, support staff, and the public by request. These reports can be organized by department, division, and line item showing the authorized budget amount as well as expenditures and encumbrances to date. As a matter of policy, expenditures are not to exceed the appropriated budget. During the fiscal year, it may become necessary to amend, transfer, or adjust the amounts appropriated in the adopted budget. Any subsequent appropriation of additional monies for a fiscal year or transfer of appropriations between funds in the operating budget or among capital projects requires approval by the City Council unless otherwise directed by Council resolution.

Basis of Budgeting

The budget, as well as the Annual Comprehensive Financial Report, is developed on a modified accrual basis, consistent with Generally Accepted Accounting Principles (GAAP). Under the modified accrual basis, revenues are recognized when they are measurable and available. "Measurable" means the amount can be determined and "available" means collectible within a given fiscal year and up to 60 days after. Expenditures are recorded when the related fund liability is incurred. The exception to the above modified accrual basis is for enterprise funds such as Recycling & Waste and Drainage. A full accrual basis is used for these funds where revenues are recognized when received or earned.

General Fund Five-Year Forecast

Introduction

The City recognizes the need to look beyond the next fiscal year to develop a long-range financial plan that is sustainable and structurally balanced. As with any forecast, the further out one projects, the less reliable the forecast will likely be due to unknown factors. For example, if actual revenues in Fiscal Year 2023-24 come in at 99% of the anticipated level, then the City would realize about \$1 million less revenue than projected.

A forecast based on known factors, reasonable estimates, and assumptions, combined with contextual analysis of risks and opportunities, is a valuable decision-making tool. The following forecast is intended to help guide resource prioritization and decision-making in the longer term. In addition, scenarios have been discussed that would require a re-evaluation of the forecast should they come to fruition during the term. This forecast represents a baseline scenario for all long-range financial plans.

The following tables encompass the City's Five-Year General Fund Forecast. The bottom lines of the expenditure forecast show the annual appropriations from and to fund balances and what the resulting fund balance projections are. Following the forecast is the set of assumptions used to develop the forecast model. Then following the set of assumptions is a qualitative analysis of risks and opportunities the City faces in the short-term to long-term that may impact the forecast.

GENERAL FUND FIVE YEAR FORECAST						
REVENUE PROJECTIONS						
Revenues	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Sales Tax [1]	37,932,908	37,894,018	39,096,135	40,461,321	41,846,552	43,291,630
Property Tax	17,043,653	17,390,268	18,101,000	18,832,620	19,654,318	20,585,654
Property Tax in Lieu of Vehicle License Fee	16,642,708	17,458,201	18,132,087	18,877,316	19,713,581	20,661,804
Property Transfer Tax	903,785	904,000	922,000	987,000	1,056,000	1,130,000
Utility Users Tax	6,068,205	6,068,000	6,068,000	6,068,000	6,068,000	6,068,000
Transient Occupancy Tax	2,480,331	2,530,000	2,581,000	2,633,000	2,686,000	2,740,000
Recycling & Waste Franchise Fee	1,498,305	1,513,300	1,573,800	1,636,800	1,702,300	1,770,400
Cable & Gas Franchise Fee	1,124,015	1,102,000	1,080,000	1,058,000	1,037,000	1,016,000
Investment Income	1,110,000	1,110,000	800,000	850,000	900,000	1,000,000
Business Licenses & Misc.	463,000	313,000	319,260	325,645	332,158	338,801
Mello Roos - Police Services [2]	9,900,000	6,035,000	6,156,000	6,279,000	6,405,000	6,533,000
Governance [3]	6,731,057	3,520,330	3,591,000	3,663,000	3,736,000	3,811,000
Great Plates [4]	608,029	-	-	-	-	-
Public Protection	1,388,444	1,351,988	1,352,000	1,352,000	1,352,000	1,352,000
Code Enforcement	98,646	81,600	82,000	82,000	82,000	82,000
Total Revenue	\$103,993,086	\$ 97,271,704	\$ 99,854,282	\$ 103,105,702	\$ 106,570,909	\$ 110,380,290
Revenue Increase	N/A	-6.5%	2.7%	3.3%	3.4%	3.6%

[1] Sales Tax assumptions and forecasts are provided by the City's Sales Tax consultant(s).

[2] Annual increases are associated with revenue increases in the Police Services CFD Funds. FY 23 included a one-time drawn down of reserves.

[3] Governance is comprised of revenues from General Cost Allocation plan, City Manager, Old Town Plaza, City Clerk, Human Resources, special events, and also compensation from Recycling & Waste funds for a Code Enforcement officer position dedicated to Recycling & Waste services.

[4] Great Plates funding was associated with a one-time effort among the FY 20 and FY 21 fiscal years to provide relief to struggling restaurants and seniors during the pandemic.

FIVE-YEAR FORECASTS

Expenditure Category	EXPENDITURE PROJECTIONS					
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Salaries	34,808,690	38,568,732	42,009,317	45,715,707	47,823,964	50,017,572
PERS Payroll Deductions	4,776,347	5,851,845	6,374,000	6,937,000	7,257,000	7,592,000
PERS Unfunded Accrued Liability	1,795,105	1,069,333	1,500,000	1,500,000	1,500,000	1,500,000
Other Benefits	12,691,773	14,173,341	15,043,000	15,962,000	16,769,000	17,617,000
Total Salaries and Benefits	\$ 54,071,914	\$ 59,663,251	\$ 64,926,317	\$ 70,114,707	\$ 73,349,964	\$ 76,726,572
Operations	8,437,164	10,050,475	10,453,000	10,872,000	11,307,000	11,760,000
Internal Services	10,557,925	11,119,945	11,565,000	12,028,000	12,510,000	13,011,000
Revenue Neutrality	4,221,499	3,054,049	1,589,000	-	-	-
Debt Service - Laguna Palms	206,532	323,279	323,279	323,279	323,279	
Debt Service - Animal Shelter [1]	905,925	906,012	906,012	906,012	906,012	906,012
Debt Service - Old Town Pavilion	160,000	160,000	160,000	160,000	160,000	160,000
Debt Service - City Facility Improvements	152,831	188,850	188,850	188,850	188,850	188,850
Special Project Funding	1,350,000	1,400,000	1,456,000	1,514,200	1,574,800	1,637,800
Sales Tax Sharing Agreement [2]	7,539,219	-	-	-	-	-
Transfers [3]	3,504,242	51,652	51,000	52,020	53,060	54,122
Long-Range Strategic Planning [4]	737,066	242,120	150,000	150,000	150,000	150,000
Capital Outlay / One-Time expenditures	407,210	271,700	200,000	200,000	200,000	200,000
Contributions to Unfunded Liabilities	2,600,000	900,000	900,000	900,000	900,000	900,000
Remaining Expenditures	\$ 40,779,614	\$ 28,668,082	\$ 27,942,141	\$ 27,294,361	\$ 28,273,001	\$ 28,967,784
Total Expenditures	\$ 94,851,529	\$ 88,331,333	\$ 92,868,458	\$ 97,409,068	\$ 101,622,965	\$ 105,694,356
Expenditure Increase	N/A	-6.9%	5.1%	4.9%	4.3%	4.0%
Contributions from Fund Balance for One-Time expenditures	(2,494,276)	(1,913,820)	(1,806,000)	(1,864,200)	(1,924,800)	(1,987,800)
Remaining Contributions from/to Fund Balance	11,635,833	10,854,191	8,791,824	7,560,835	6,872,744	6,673,734
Adjusted Appropriations [5]	\$ 90,931,965	\$ 84,839,372	\$ 89,484,317	\$ 93,966,727	\$ 98,120,024	\$ 102,451,694
Initial Ending Fund Balance	\$ 34,583,975	\$ 36,219,960	\$ 32,437,636	\$ 32,541,930	\$ 33,137,962	\$ 34,121,941
Transfer to Capital Reserve	(3,652,193)	(5,384,074)	(2,796,170)	(2,175,956)	(1,850,977)	(1,693,216)
Transfer to Economic Development	(3,652,193)	(5,384,074)	(2,796,170)	(2,175,956)	(1,850,977)	(1,693,216)
Opportunity Reserve	4,546,598	4,241,969	4,474,216	4,698,336	4,906,001	5,122,585
Reserve for Economic Uncertainty	22,732,991	21,209,843	22,371,079	23,491,682	24,530,006	25,612,924
Future Reserve Target Support	-	-	-	-	-	-
Fund balance as % of Adj. Appropriations	38.0%	42.7%	36.2%	34.6%	33.8%	33.3%
Opportunity Reserve	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Reserve for Economic Uncertainty	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Future Reserve Target Support	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer-out fund balance % over 30%	8.0%	12.7%	6.2%	4.6%	3.8%	3.3%
Transfer of reserves	7,304,386	10,768,149	5,592,341	4,351,912	3,701,955	3,386,433
Total % over 30%	8.0%	12.7%	6.2%	4.6%	3.8%	3.3%

[1] Amounts also include debt service payments toward the Reardon Park debt Issuance that the Laguna Ridge Parks Fee fund is responsible for. The General Fund will be reimbursed for this expense once sufficient Laguna Ridge Park fee funding is available.

[2] FY 23 YE included the payoff of the sales tax sharing agreement with The Ridge EG East, LP.

[3] FY 23 included a one-time transfer-out to the Capital Reserve fund to support Council priority projects.

[4] FY 23 included one-time Strategic Planning & Innovation project funding, resulting in higher than usual spending.

[5] Per Fund Balance Reserve Policy, this is calculated as Total Expenditures - Debt Service - Capital Outlay - One-Time costs.

FIVE-YEAR FORECASTS

GENERAL FUND FIVE YEAR FORECAST					
BASELINE ASSUMPTIONS					
Revenue Category	FY 24	FY 25	FY 26	FY 27	FY 28
Sales Tax [1]	0%	3%	3%	3%	3%
Property Taxes	2%	4%	4%	4%	5%
Property Taxes in Lieu VLF	5%	4%	4%	4%	5%
Property Transfer Taxes	0%	2%	7%	7%	7%
City Share of Property Tax	80%	90%	100%	100%	100%
Utility Users Tax	0%	0%	0%	0%	0%
Transient Occupancy Tax	2%	2%	2%	2%	2%
Recycling & Waste Franchise Fees	1%	4%	4%	4%	4%
Cable and Gas Franchise Fee	-2%	-2%	-2%	-2%	-2%
Mello Roos - Police Services	-39%	2%	2%	2%	2%
Governance	-48%	2%	2%	2%	2%
Public Protection	-3%	0%	0%	0%	0%
Code Enforcement	-17%	0%	0%	0%	0%

[1] Sales Tax assumptions and forecasts are provided by the City's Sales Tax consultant(s).

Expenditure Category	FY 24	FY 25	FY 26	FY 27	FY 28
Salary Costs [1]	10.8%	8.9%	8.8%	4.6%	4.6%
PERS Rates Increases	10%	0%	0%	0%	0%
PERS Payroll Deductions	21.9%	8.9%	8.8%	4.6%	4.6%
PERS Unfunded Accrued Liabilities	-40%	40%	0%	0%	0%
Health Care Premium Increases [2]	6.5%	6.5%	6.5%	6.5%	6.5%
Operations	19.1%	4.0%	4.0%	4.0%	4.0%
New Sworn Police Staff per Year	-	2	2	2	2
New Non-Sworn City Staff per Year [3]	4	4	4	4	4

[1] 4 new positions budgeted in FY 24 along with GSI's based on negotiated agreements. A 3% GSI is assumed annually for all employees starting in FY 25, along with new positions.

[2] Based on historical medical cost trends over the past several years.

[3] The 4 new positions assumed in FY 24 are based on Department requests. FY 25 through FY 28 is based on projected staffing needs.

FIVE-YEAR FORECASTS

Revenue Assumptions:

- Given current trends and economic indicators, the City's Sales Tax consultants project steady growth in revenues, starting in FY 25, averaging 3% through FY 28.
- Property Taxes are projected to grow by 4 to 5% starting in FY 25. Growth in property tax can be driven by increases in property values, new construction, and supplemental property taxes from real estate sales.
- Property Transfer Taxes due on real estate sales is \$1.10 for every \$1,000 of the purchase price of any property sold within City limits. The County of Sacramento keeps half of the \$1.10 per \$1,000 of the purchase price per sale, and the City's portion is the remaining \$0.55 per \$1,000. While FY 24 growth is assumed to be flat, and FY 25 at only 2%, robust growth of 7% is assumed from FY 26 through FY 28, anticipating a strong recovery in real estate sales from the current market slowdown.
- With changing consumer patterns related to mobile data usage, Utility User Tax revenue expectations are assumed to be flat over the five-year period.
- Transient Occupancy Taxes (TOT) have recovered from the COVID-19 pandemic and the Marriott Townplace Suites opened in FY 22. With the addition of the new hotel and continued recovery from the pandemic, TOT is expected to grow 2% annually over the five-year period.
- Cable franchise fee revenues are projected to decline slightly according to industry trends due to more residents opting for internet-based streaming entertainment rather than a traditional cable subscription. Revenues are projected to decline by 2% over the five-year period.
- In line with recent trends, continued growth in Police Services Community Facilities District (CFD) levy revenues are expected over the five-year period as additional properties annex into the CFD. A significant decline is showing in FY 24 due to a one-time substantial draw-down of CFD reserves in FY 23, resulting in higher-than-normal revenues for FY 23.
- None of the above assumptions address any recessionary impacts if such an event were to occur. Hence, the above forecast does not assume a recession scenario. Staff has analyzed recession-sensitive revenue sources and potential impacts on those resources during a recession. Therefore, staff is prepared to amend future budgets and forecasts to respond to an economic downturn should one arise during the fiscal year.

Expenditure Assumptions:

- Four new positions are budgeted in FY 24, with three of them being in the Animal Services division of the Police Department and one being in the City Attorney's Office. For FY 25 and beyond, the addition of 6 new positions, including sworn and non-sworn officers, are assumed annually.
- Estimated impacts from negotiated compensation agreements are assumed in the forecast.
- The forecast assumes the practice of transferring out Recycling & Waste Franchise Fee revenue as contributions to the Capital Reserve Fund for all years of the forecast (see the Special Project Funding line).
- Additional payments towards CalPERS unfunded liabilities are included over the five-year period. Any year where CalPERS annual investment earnings miss actuarial assumptions could cause PERS payments to increase. Continued accelerated contributions to these unfunded liabilities will mitigate some of the potential increases.
- The FY 23 Budget included the payoff of the sales tax sharing agreement with The Ridge EG East, LP with one-time funds. Early payment of this agreement will save the City millions of dollars and has freed up resources in the General Fund in the outer years of the forecast.

Risks to the Forecast

This section is intended to provide context to the forecast. If realized, the circumstances discussed in this section could have significant negative net impacts on the General Fund. As such, they are left out of the baseline. If circumstances surrounding each unfold, they can be added to the baseline forecast.

Recession

The General Fund forecast assumes minor to modest economic growth and does not account for a formal recession. The economy is sending mixed signals as employment continues to be low despite stubbornly high inflation and slowing GDP growth. Inflation has remained well over the Federal Reserve's 2% target (although it is slowing), which has resulted in it increasing interest rates by five percentage points over the past 14 months. In part due to rapidly rising interest rates, several recent regional bank failures have caused some analysts to question the wisdom of continued increases. At its May meeting, the Fed seemed to signal it may pause additional rate increases, and futures markets anticipate no further increases in 2023 (and possible rate decreases). Consumers continue to buoy the economy through spending due to the competitive job market and associated compensation increases. Housing prices have decreased slightly, coming off of historic highs in 2022, but continue to stay relatively strong due to tight inventories as current homeowners are reluctant to sell a home with a low-interest mortgage. New home sales are slowing in the region due to the current interest rate environment, but activity in Elk Grove remains strong. Staff has analyzed recession-sensitive revenue sources and potential impacts on those sources during a recession. Therefore, staff is readily prepared to amend future budgets and forecasts to respond to an economic downturn should one arise during the fiscal year.

Consumer spending and property values typically decline in recessions, which leads to lower City revenues. Sales Tax, Utility Users Tax and Transient Occupancy Tax could be impacted significantly due to a lack of consumer spending. The City relies heavily on Sales Tax revenues (its largest individual revenue source) of which approximately 30% typically comes from auto sales. If economic activity declines, auto sales and other sales tax-generating activities are likely to decline. Recessions often result in a declining real estate market which could significantly impact Property Transfer Tax revenue due to fewer real estate transactions. Declining home values combined with a slowdown in new home construction would result in negative impacts on Property Taxes, the City's second-largest revenue source. If all the above were to hold true during a recession, the General Fund forecast would look very different, having to draw down reserves rather than increase them.

CalPERS Discount Rate and Other Assumption Changes

In July 2021, the CalPERS Board of Administration lowered the discount rate from 7% to 6.8% due to its Funding Risk Mitigation Policy. This policy lowers the discount rate in years of good investment returns to reduce risk in the portfolio. The policy automatically lowered the discount rate when CalPERS achieved an investment return of 21.3% for FY 21. The discount rate is the assumed earning rate on the overall contributions to the CalPERS system. Lowering the rate typically increases the amount Elk Grove has to pay CalPERS. However, the extraordinary returns CalPERS generated for FY 21 offset that increase and has increased the City's funded ratio to over 100% in the short term. However, continued annual prepayments are included in the FY 24 Budget and in the General Fund Five-Year Forecast. These accelerated payments help mitigate the future cost impact of CalPERS rate increases and decrease the City's funded ratio, which currently sits at approximately 100%. It is anticipated that the ratio will decrease back to its prior level of around 85% when the actuarial reports reflecting CalPERS' FY 22 investment loss (-6.1%) are released this summer. In addition, CalPERS' earnings were running well below its annual 6.8% target as of December 31, 2022. If CalPERS does not meet its earnings target, that shortfall creates a liability that the City needs to pay. The City's funding level remains within the top 10% of all CalPERS agencies.

FIVE-YEAR FORECASTS

Elk Grove Zoo

On March 23, 2022, the City Council received a report on the results of a Feasibility Study and Economic and Revenue Impact Analysis for a potential zoo in Elk Grove. The study and analysis concluded that the development of a Zoo in Elk Grove was potentially viable, subject to the financial assumptions and site program considered in the reports. The study indicated Phase 1 of construction has a cost of between \$142 million and \$205 million, with a mid-point of \$174 million. Phase 2 has a cost range of \$124 million to \$158 million with a mid-point of \$141 million. Based on these results, the Council directed staff to continue working with the Sacramento Zoological Society (SZS) on the project. The City and SZS entered into a Memorandum of Understanding (MOU) in May 2022 that outlines the activities, responsibilities, and outcomes of the next phase of work for the Zoo project. As provided in the MOU, SZS will be financially responsible for the preparation of the master plan, including the conceptual and schematic design work. The City will continue to be responsible for the sizing and design of the off-site infrastructure, including water, sewer, roadways, and other utilities. The proposed budget does not contain any cost assumptions regarding the construction and/or operation of the Zoo.

Economic Development and Capital Reserve Five Year Forecasts

Per the City's Reserve Policy, when the City successfully retains a Reserve for Economic Uncertainty beyond 25% and an Opportunity Reserve beyond 5% of Adjusted Appropriations for a given Budget Year, the closeout of the Fiscal Year will include the reallocation (transfer-out) of reserves over the 30% for two purposes: 50% to Capital Reserves and 50% to Economic Development Programs. Maintaining the target level funding for the projected fund balance amounts in the next Fiscal Year will be considered before a transfer of reserves is initiated. Below are projected financial impacts on the Economic Development and Capital Reserve Funds:

- General Fund reserves over 30% over the five-year period are assumed to be transferred to these funds.
- Contributions from the General Fund coming from the Recycling & Waste Franchise Fee revenue to the Capital Reserve Fund for special projects are assumed for all five years of the forecast.

Below are five-year forecasts for the Economic Development and Capital Reserve funds:

ECONOMIC DEVELOPMENT BUSINESS INCENTIVE FIVE YEAR FORECAST						
Beginning Available Fund Balance:	\$ 7,921,745	\$ 11,460,340	\$ 16,594,414	\$ 19,140,584	\$ 21,066,540	\$ 22,667,518
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
General Fund Economic Development Funding	-	-	-	-	-	-
Sales Tax Sharing Agreement [1]	7,539,219	-	-	-	-	-
Total Revenue	\$ 7,539,219	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Sales Tax Sharing Agreement [1]	7,539,219	-	-	-	-	-
Large Business Incentive Program [2]	-	250,000	250,000	250,000	250,000	250,000
Consulting and Professional Service Costs	113,598	-	-	-	-	-
Total Expenses	\$ 7,652,817	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
General Fund Reserve Policy Contribution	\$ 3,652,193	\$ 5,384,074	\$ 2,796,170	\$ 2,175,956	\$ 1,850,977	\$ 1,693,216
Total Fund Balance	\$ 11,460,340	\$ 16,594,414	\$ 19,140,584	\$ 21,066,540	\$ 22,667,518	\$ 24,110,734

[1] FY 23 YE included the payoff of the sales tax sharing agreement with The Ridge EG East, LP.

[2] There are no major incentive deals planned at this time. These amounts are placeholders for potential spending.

FIVE-YEAR FORECASTS

GENERAL CAPITAL RESERVE FIVE YEAR FORECAST

Beginning Available Fund Balance:	\$ 35,587,955	\$ 43,463,079	\$ 45,336,619	\$ 49,096,762	\$ 53,180,891	\$ 57,000,642
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
General Fund Contribution Special Project Funding	1,350,000	1,400,000	1,456,000	1,514,200	1,574,800	1,637,800
Loan Repayment - Streetlighting Project	393,973	393,973	393,973	393,973	393,973	393,973
Other Revenues [1]	3,673,546	-	-	-	-	-
Total Revenue	\$ 5,417,519	\$ 1,793,973	\$ 1,849,973	\$ 1,908,173	\$ 1,968,773	\$ 2,031,773
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Capital Projects						
WCE022 - Old Town Plaza Phase 2 and 3	69,981	272,601	-	-	-	-
WDR052 - Southeast Industrial Storm Drain Improvements	-	8,248	-	-	-	-
WFC004 - Elk Grove Multi-Sport Park Complex	25,119	-	-	-	-	-
WFC038 - 8380 Improvements	-	116,400	-	-	-	-
WFC039 - 8400 Improvements	-	577,800	-	-	-	-
WFC040 - 8401 Campus Improvements	5,488	210,512	-	-	-	-
WFC045 - 10190 Iron Rock Way Tenant Improvements	30,000	221,820	-	-	-	-
WFC046 - 9260 Elk Grove Boulevard Library Improvements	-	3,304,317	-	-	-	-
WTL016 - Laguna Creek Trail - Crossing at SR99	-	3,890	886,000	-	-	-
WTR012 - Old Town Streetscape Phase II	31,000	101,692	-	-	-	-
WTR049 - Railroad Street Improvements	50,000	-	-	-	-	-
Minor Capital Projects	183,000	457,227	-	-	-	-
Operations and Special Projects	800,000	30,000	-	-	-	-
Total Expenses	\$ 1,194,588	\$ 5,304,507	\$ 886,000	\$ -	\$ -	\$ -
General Fund Reserve Policy Contribution	\$ 3,652,193	\$ 5,384,074	\$ 2,796,170	\$ 2,175,956	\$ 1,850,977	\$ 1,693,216
Total Fund Balance	\$ 43,463,079	\$ 45,336,619	\$ 49,096,762	\$ 53,180,891	\$ 57,000,642	\$ 60,725,631

[1] FY 23 included one-time transfer-in revenue of about \$3M from the General Fund to support future priority projects, along with over \$600K in sewer fee credit sales per agreement with the County.

FIVE-YEAR FORECASTS

GAS TAX FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 3,031,805	\$ 3,515,369	\$ 690,366	\$ 276,976	\$ 650,608	\$ 918,010
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Highway User Tax	4,749,380	5,223,745	5,333,910	5,369,830	5,390,999	5,447,759
Total Revenue	\$ 4,749,380	\$ 5,223,745	\$ 5,333,910	\$ 5,369,830	\$ 5,390,999	\$ 5,447,759
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Salaries & Benefits	880,915	1,267,591	1,318,295	1,371,026	1,425,867	1,482,902
Operations & Maintenance	2,944,128	2,708,000	3,071,300	3,233,762	3,395,450	3,565,223
Capital Projects	209,057	2,877,328	1,106,000	-	-	-
Minor Capital Projects	-	475,260	50,000	25,000	25,000	25,000
Overhead Allocation	231,717	720,569	201,705	366,409	277,280	231,489
Total Other Expenses	\$ 4,265,817	\$ 8,048,748	\$ 5,747,300	\$ 4,996,197	\$ 5,123,597	\$ 5,304,614
Fund Balance Contribution	\$ 483,563	\$ (2,825,003)	\$ (413,390)	\$ 373,633	\$ 267,402	\$ 143,145
Fund Balance	\$ 3,515,369	\$ 690,366	\$ 276,976	\$ 650,608	\$ 918,010	\$ 1,061,155

Forecast Comments**Revenues**

The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel, and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA) and the Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall) (League of California Cities, 2018).

Recently, fuel prices have increased steeply but the price of fuel no longer has a direct effect on local streets and roads revenues because all HUTA and RMRA rates are per gallon, regardless of price. This forecast assumes modest annual growth over the five years.

Expenditures

The above forecast factors in Capital Outlay Project costs from the Capital Improvement Program and continued Operations and Maintenance spending on curbs, gutters, sidewalks, pavement, markings, potholes, and preventative maintenance.

Capital project expenditures in the forecast include projects such as Old Town Streetscape Phase II and Citywide Traffic Signal Enhancement and Congestion Relief.

FIVE-YEAR FORECASTS

SENATE BILL 1 - STREETS AND ROADS FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 4,736,771	\$ 5,664,838	\$ 1,057,398	\$ 460,403	\$ 953,360	\$ 1,479,080
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Senate Bill 1 - Local Streets & Roads	4,126,789	4,398,905	4,704,005	4,993,957	5,326,720	5,676,478
Total Revenue	\$ 4,126,789	\$ 4,398,905	\$ 4,704,005	\$ 4,993,957	\$ 5,326,720	\$ 5,676,478
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Operating Expenses	1,000	1,000	1,000	1,000	1,000	1,000
Capital Projects	3,197,722	9,005,345	5,300,000	4,500,000	4,800,000	4,800,000
Overhead Allocation	-	-	-	-	-	-
Total Other Expenses	\$ 3,198,722	\$ 9,006,345	\$ 5,301,000	\$ 4,501,000	\$ 4,801,000	\$ 4,801,000
Fund Balance Contribution	\$ 928,067	\$ (4,607,440)	\$ (596,995)	\$ 492,957	\$ 525,720	\$ 875,478
Fund Balance	\$ 5,664,838	\$ 1,057,398	\$ 460,403	\$ 953,360	\$ 1,479,080	\$ 2,354,557

Forecast Comments

On April 28, 2017, the Governor signed Senate Bill 1 (SB1) (Beall, Chapter 5, Statutes of 2017), which is known as the Road Repair and Accountability Act of 2017. The purpose and intention of the act is to address basic road maintenance, rehabilitation, and critical safety needs on both the state highway and local streets and road systems, as well as provide transit assistance. The above forecast illustrates the City's projected revenue and expenditures related to the Local Streets and Roads funding of the Road Maintenance and Rehabilitation Account (RMRA) package.

Despite lower fuel consumption, scheduled rate increases stipulated in SB1 have kept local allocations of revenue growing at a modest pace. The California Department of Finance projects year-over-year growth for all years in the forecast.

In addition to Local Streets and Roads revenue, FY 23 included about \$264,000 of transfer-in revenue from the Measure A Maintenance Fund (Fund 294) to compensate for prior year overhead allocation charges. Staff was recently informed that Local Streets and Roads funding is not eligible for spending on any overhead allocation expenditures. Hence those costs are not assumed in the above forecast. The overhead allocation charges attributed to SB1 activity is now funded from Measure A Maintenance.

The majority of Capital Project spending in the forecast is on pavement rehabilitation, slurry sealing and resurfacing. FY 24 also includes spending on the Second Eastbound Left Turn Lane on Elk Grove Blvd. at Auto Center Dr. project.

FIVE-YEAR FORECASTS

CFD 2005-1 MAINTENANCE SERVICES FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 10,940,920	\$ 9,427,744	\$ 7,819,741	\$ 6,170,948	\$ 4,489,408	\$ 2,732,785
	FY 23 YE Est.	FY 24	FY 25	FY 26	FY 27	FY 28
Direct Levy	3,903,692	4,247,085	4,721,532	5,246,733	5,776,611	6,337,929
D56 Operating Revenues	626,383	713,000	734,925	753,298	772,131	791,434
Other Revenues	101,827	100,827	78,298	61,810	44,995	27,428
Total Revenue	\$ 4,631,902	\$ 5,060,912	\$ 5,534,755	\$ 6,061,841	\$ 6,593,737	\$ 7,156,791
Expense Category	FY 23 YE Est.	FY 24	FY 25	FY 26	FY 27	FY 28
Salaries and Benefits	650,526	723,399	762,547	806,009	852,016	900,724
D56 Admin Operations	24,000	26,200	27,772	29,438	31,205	33,077
Aquatic Center Operations	1,107,353	1,074,000	1,138,440	1,206,746	1,279,151	1,355,900
Avenue and Veterans Grove at D56 Operations	256,590	360,000	381,600	404,496	428,766	454,492
The Center at D56 Operations	284,810	312,200	330,932	350,788	371,835	394,145
The Preserve at D56 Operations	596,252	522,500	548,625	576,056	604,859	635,102
Laguna Ridge Operations & Maintenance	3,030,000	3,209,709	3,530,680	3,883,748	4,272,123	4,699,335
Other Administrative	17,483	18,357	19,274	20,238	21,250	22,313
Overhead Allocation	178,064	422,550	443,678	465,861	489,154	513,612
Total Other Expenses	\$ 6,145,078	\$ 6,668,915	\$ 7,183,548	\$ 7,743,381	\$ 8,350,359	\$ 9,008,700
Fund Balance Contribution	\$ (1,513,177)	\$ (1,608,003)	\$ (1,648,793)	\$ (1,681,540)	\$ (1,756,623)	\$ (1,851,909)
Fund Balance	\$ 9,427,744	\$ 7,819,741	\$ 6,170,948	\$ 4,489,408	\$ 2,732,785	\$ 880,876

Forecast Comments

Community Facilities District (CFD) 2005-1 Maintenance Services is used to pay a portion of maintenance costs associated with public infrastructure in the Laguna Ridge area. Maintenance costs in this CFD may include public parkways, public parks, open space, landscape setbacks, bikeways, and other paths, landscaped medians in and adjacent to roadways, maintenance and operation of a community center, recreation center, sports facilities, cultural arts center, water features and maintenance of other related facilities.

Revenues for this fund come from property tax levies that are assessed on properties that are annexed within the geographical boundary of the district. The number of annexed properties in Laguna Ridge continues to grow as a result of new infrastructure development in the area. Further public and private infrastructure development are anticipated in future years that will ultimately result in revenue growth. However, as more parks and other amenities have been constructed, the costs to operate and maintain them have also increased. The levy assessed on these properties was held at 70% of the maximum allowable amount for many years, subject to only an annual cost of living increase, in recognition that some amenities had not been constructed. Now that most of the area's amenities are in operation, expenses are now outpacing revenues, so the levy is assumed to increase by 5% annually until it reaches the maximum tax in FY28.

Significant annual expenditure growth is assumed in the forecast. However, the budgeted growth in expenditures for newer parks is based on staff's best estimates at this time, which could be more conservative than actual costs. In concert with the Consumnes Community Services District, staff will actively pursue cost-saving measures in maintaining the new parks and other amenities to decrease the annual projected deficit in this fund.

FIVE-YEAR FORECASTS

MEASURE A MAINTENANCE FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 7,204,497	\$ 6,348,634	\$ 3,871,805	\$ 3,479,928	\$ 2,307,660	\$ 1,910,926
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Revenue	5,820,887	5,812,943	5,972,055	6,278,883	6,463,761	6,649,083
Total Revenue	\$ 5,820,887	\$ 5,812,943	\$ 5,972,055	\$ 6,278,883	\$ 6,463,761	\$ 6,649,083
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Salaries & Benefits	259,044	287,707	299,215	311,184	323,631	336,576
Operations & Maintenance	3,725,022	3,185,000	3,372,000	3,536,850	3,109,943	3,261,690
Capital Projects	1,963,096	4,058,470	2,098,000	2,850,000	2,850,000	2,850,000
Overhead Allocation	729,588	758,595	594,716	753,118	576,922	669,803
Total Other Expenses	\$ 6,676,750	\$ 8,289,772	\$ 6,363,931	\$ 7,451,152	\$ 6,860,495	\$ 7,118,070
Fund Balance Contribution	\$ (855,863)	\$ (2,476,829)	\$ (391,877)	\$ (1,172,269)	\$ (396,734)	\$ (468,986)
Fund Balance	\$ 6,348,634	\$ 3,871,805	\$ 3,479,928	\$ 2,307,660	\$ 1,910,926	\$ 1,441,939

Forecast Comments

Measure A sales tax revenue is received from the Sacramento Transportation Authority, a Joint Powers Authority of the County. Consistent with other sales tax revenues, Measure A revenue is expected to grow at a modest rate over the forecast period.

The Measure A Maintenance fund is eligible for a variety of capital projects and operations and maintenance spending. Operations and maintenance costs include, but are not limited to, pavement patch and repairs, emergency and hazmat response, lighting and landscape utilities, graffiti abatement, and landscape maintenance.

The majority of Capital project expenditures in the forecast are for Annual Pavement Slurry Seal and Resurfacing. FY 24 also includes spending on Sheldon and Bradshaw Roundabout Improvements and the Elk Grove Creek Trail Gap Closure project.

Staff was recently informed that SB1 Local Streets and Roads funding (see SB1 forecast) is not eligible for spending on any overhead allocation expenditures. The overhead allocation charges attributed to SB1 activity is now funded from Measure A Maintenance. Hence those costs are assumed in the above forecast.

FIVE-YEAR FORECASTS

MEASURE A-SAFETY, STREETScape, BIKE, AND PED FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 1,988,483	\$ 2,156,549	\$ 372,241	\$ 966,315	\$ 1,514,027	\$ 2,317,686
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Revenue	853,890	857,827	889,508	942,659	977,589	1,010,201
Total Revenue	\$ 853,890	\$ 857,827	\$ 889,508	\$ 942,659	\$ 977,589	\$ 1,010,201
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Administrative Operations	890	890	890	890	890	890
Capital Projects	638	2,330,565	230,400	150,000	150,000	150,000
Minor Capital Projects	640,815	110,000	-	-	-	-
Overhead Allocation	43,481	200,679	64,145	244,057	23,040	15,000
Total Other Expenses	\$ 685,824	\$ 2,642,134	\$ 295,435	\$ 394,947	\$ 173,930	\$ 165,890
Fund Balance Contribution	\$ 168,066	\$ (1,784,308)	\$ 594,073	\$ 547,712	\$ 803,659	\$ 844,311
Fund Balance	\$ 2,156,549	\$ 372,241	\$ 966,315	\$ 1,514,027	\$ 2,317,686	\$ 3,161,997

Forecast Comments

Measure A sales tax revenue is received from the Sacramento Transportation Authority, a Joint Powers Authority of the County. Consistent with other sales tax revenues, Measure A revenue is expected to grow at a modest rate.

Capital project expenditures in the outer years of the forecast are for Annual Trail Pavement Rehabilitation. FY 24 also includes Laguna Creek Trail and West Stockton Blvd. Multi-Modal Improvements, Elk Grove Creek Trail improvements - Emerald Vista to Elk Grove-Florin Road, and Laguna Creek Trail and Bruceville Road Improvements.

MEASURE A TRAFFIC CONTROL AND SAFETY FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 937,653	\$ 1,136,766	\$ 186,707	\$ 54,631	\$ 118,874	\$ 273,215
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Revenue	577,330	579,692	593,926	624,080	646,377	666,976
Total Revenue	\$ 577,330	\$ 579,692	\$ 593,926	\$ 624,080	\$ 646,377	\$ 666,976
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Salaries & Benefits	-	203,188	211,316	219,768	228,559	237,701
Administrative Operations	161,850	221,200	41,200	43,260	44,125	45,008
Capital Projects	113,009	993,704	391,000	75,000	75,000	75,000
Minor Capital Projects	50,000	50,000	50,000	75,000	75,000	75,000
Overhead Allocation	53,358	61,659	32,486	146,809	69,352	41,303
Total Other Expenses	\$ 378,217	\$ 1,529,751	\$ 726,001	\$ 559,837	\$ 492,036	\$ 474,012
Fund Balance Contribution	\$ 199,113	\$ (950,059)	\$ (132,076)	\$ 64,243	\$ 154,341	\$ 192,965
Fund Balance	\$ 1,136,766	\$ 186,707	\$ 54,631	\$ 118,874	\$ 273,215	\$ 466,180

Forecast Comments

Capital project expenditures in the forecast include projects such as Power Inn Road Safety and Congestion Relief Project, Pedestrian Crossing Upgrades, Bruceville Road & Bilby Road Signal Modification, and speed control improvements.

FIVE-YEAR FORECASTS

DRAINAGE FIVE YEAR FORECAST						
Beginning Available Fund Balance	\$ 21,009,143	\$ 19,616,354	\$ 3,435,036	\$ 3,993,402	\$ 2,431,890	\$ 3,268,395
	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Program Revenues	6,500,209	6,630,177	6,881,203	7,140,687	7,406,701	7,678,692
Program Related Tax Revenues	1,888,645	1,926,418	2,003,474	2,083,613	2,166,958	2,275,306
Investment and Misc. Revenues	170,556	170,556	155,976	155,979	155,981	155,984
Transfers In	15,798	-	-	-	-	-
Total Revenue	\$ 8,575,208	\$ 8,727,152	\$ 9,040,654	\$ 9,380,279	\$ 9,729,640	\$ 10,109,982
Expense Category	FY 23 YE	FY 24	FY 25	FY 26	FY 27	FY 28
Salary & Benefits	1,093,935	1,949,076	2,027,039	2,108,121	2,192,445	2,280,143
Operating Expenses	5,913,993	4,460,450	4,223,796	4,523,567	4,743,807	4,979,407
Capital Projects	1,206,322	17,448,620	1,200,000	1,899,288	1,200,000	1,200,000
Minor Capital Projects	920,279	250,000	118,000	-	-	-
Overhead Allocation	833,468	800,324	913,453	2,410,815	756,883	853,098
Total Other Expenses	\$ 9,967,997	\$ 24,908,470	\$ 8,482,288	\$ 10,941,790	\$ 8,893,136	\$ 9,312,647
Fund Balance Contribution	\$ (1,392,789)	\$ (16,181,318)	\$ 558,366	\$ (1,561,511)	\$ 836,504	\$ 797,335
Fund Balance	\$ 19,616,354	\$ 3,435,036	\$ 3,993,402	\$ 2,431,890	\$ 3,268,395	\$ 4,065,730

Forecast Comments

Drainage utility fees and property taxes are levied upon, and collected from, residents to support drainage and storm water infrastructure throughout the City, including operations, maintenance, repairs and improvements.

The Drainage fund has had a significant fund balance due to an increase in the number of customer accounts over the past several years. However, that balance is anticipated to be drawn down in FY 2024 by significant capital spending as described below.

Capital expenditures are significantly higher in FY 24 when compared to other years due to unspent budget in FY 23 for several projects that are carrying over into FY 24, such as the Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project, Bond Road Storm Drain Improvements, Pump Station Improvements Phase 2, and Southeast Industrial Area Storm Drain Improvements.

FIVE-YEAR FORECASTS

RECYCLING & WASTE FUNDS FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 10,455,945	\$ 12,473,484	\$ 13,731,753	\$ 15,154,261	\$ 16,392,783	\$ 17,640,887
	FY 23 YE Est.	FY 24	FY 25	FY 26	FY 27	FY 28
Commercial Franchise Fee	880,550	885,927	894,786	903,734	912,772	921,899
Admin Fees	3,514,960	3,536,603	3,642,701	3,751,982	3,864,541	3,980,477
Utility Billing/Walk-In Payments	12,592	15,740	16,527	17,353	18,221	19,132
Building Permit Fees	36,461	24,364	24,364	24,364	24,364	24,364
Other Revenues	306,746	391,510	368,511	381,495	395,089	409,320
Total Revenue	\$ 4,751,309	\$ 4,854,144	\$ 4,946,889	\$ 5,078,928	\$ 5,214,986	\$ 5,355,193
Expense Category	FY 23 YE Est.	FY 24	FY 25	FY 26	FY 27	FY 28
Salaries and Benefits	466,122	845,790	879,622	914,806	951,399	989,455
Operations	1,582,660	2,070,450	2,132,564	2,196,541	2,262,437	2,330,310
Capital Outlay	-	-	-	-	-	-
Internal Services & Overhead	684,988	679,635	512,195	729,060	753,046	777,837
Total Other Expenses	\$ 2,733,770	\$ 3,595,875	\$ 3,524,381	\$ 3,840,407	\$ 3,966,882	\$ 4,097,601
Fund Balance Contribution	\$ 2,017,539	\$ 1,258,269	\$ 1,422,509	\$ 1,238,521	\$ 1,248,104	\$ 1,257,591
Fund Balance	\$ 12,473,484	\$ 13,731,753	\$ 15,154,261	\$ 16,392,783	\$ 17,640,887	\$ 18,898,478

Forecast Comments

The five-year forecast for Recycling & Waste continues to reflect the impacts of Senate Bill 1383, which requires mandatory organics recycling statewide. Compliance with this bill conditions the City to administer programs such as curbside organics collection, inspection, and enforcement programs, and extensive public education and outreach programs to go along with each new program. The costs of each program were estimated in the 2018 Solid Waste and Recycling Program Needs Assessment and Long-Range Strategic Plan and have been included in the five-year budget projections. There are two components to the anticipated costs: (1) one-time implementation costs associated with developing the new programs; and (2) ongoing costs associated with compliance, monitoring, enforcement, and extensive reporting requirements.

In addition to the SB 1383 costs, the forecast includes expenses associated with the new state-mandated Edible Food Waste program, the implementation of which is planned for calendar year 2024. Staff estimates that costs associated with the program will be about \$125,000 for FY 23 and at least \$250,000 annually starting in FY 24.

The fund balance available in the Recycling and Waste Funds continues to increase. This trend was accelerated by the payoff of the 2010 bonds for the Special Waste Collection Center in July 2021. Staff is developing options on how to best utilize the fund balance.

FINANCIAL SUMMARIES

Revenue and Expenditure Summary

	Fund No.	Estimated Fund Balance 7/1/2023	Estimated Revenues 6/30/2024	Estimated Expenses 6/30/2024	Estimated Fund Balance 6/30/2024
General Fund	101	27,279,589	97,271,704	88,331,333	36,219,960
Economic Development	105	7,808,147	-	250,000	7,558,147
Capital Reserve	106	39,810,886	1,793,973	5,304,507	36,300,352
Small Business Econ Incentives	108	1,155,920	-	350,000	805,920
Measure E	109	4,057,500	22,750,000	18,120,671	8,686,829
Total General Funds		\$ 80,112,042	\$ 121,815,677	\$ 112,356,511	\$ 89,571,208
Special Revenue Funds					
Recycling Grant	201	90,719	9,120	78,658	21,181
Used Oil Recycling Grant	202	(17,423)	26,989	3,553	6,013
Board of State Corrections - Local Police Grant	210	89,994	-	89,867	127
Police Off-Duty	213	-	230,000	230,000	-
State Asset Seizure	215	130,772	-	130,772	-
Federal Capital Grants	216	95,898	133,987	133,987	95,898
Local Police Grants	217	(45,403)	236,954	191,551	-
Supplemental Law Enforcement Grant	218	395,649	90,964	486,612	1
Gas Tax Fund	221	3,515,368	5,223,745	8,048,748	690,365
Senate Bill 1 Streets & Roads	227	5,664,838	4,398,905	9,006,345	1,057,398
Senate Bill 1 Local Partnership	228	9,961	549,000	549,050	9,911
Affordable Housing	231	23,314,293	3,467,480	8,791,918	17,989,855
Agricultural Preservation	233	51,529	-	51,529	-
Swainson Hawk Mitigation Fee	234	2,249,423	651,386	2,167,052	733,757
Tree Mitigation	235	1,664,234	282,062	1,500	1,944,796
Street Trench Cut	238	964,311	205,888	109,386	1,060,813
Disaster Recovery	240	8,648,485	-	8,062,100	586,385
Community Development Block Grant	241	(463,706)	3,000,181	1,898,303	638,172
State Homeless Appropriation	242	3,573,878	59,923	2,584,885	1,048,916
Wilton Rancheria Casino	246	7,148,856	6,453,924	1,508,878	12,093,902
Strategic Planning and Innovation Grants	247	(307,350)	1,000,000	692,500	150
Community Facilities District 2003-1 Police Services	251	95,316	1,078,774	1,070,261	103,829
CFD 2003-2 Police Services	252	259,688	5,159,537	5,071,952	347,273
CFD 2006-1 Maintenance Services	255	1,602,870	2,580,835	2,445,756	1,737,949
CFD 2005-1 Maintenance Services	256	9,427,744	5,060,912	6,668,915	7,819,741
Street Maintenance D1 Zone 1	261	4,071,017	2,080,170	536,885	5,614,302
Street Maintenance D1 Zone 2	262	239,662	127,775	42,599	324,838
Street Maintenance D1 Zone 3	263	1,081,752	486,090	1,200,511	367,331
Street Maintenance D1 Zone 4	264	174,955	76,270	14,569	236,656
Street Maintenance D1 Zone 5	265	3,406,683	1,283,479	683,319	4,006,843
Street Light Maintenance Zone 1	267	379,751	865,287	1,039,957	205,081
Street Light Maintenance Zone 2	268	620,507	458,050	461,562	616,995
Federal Asset Forfeiture	275	235,723	-	235,723	-
Federal Asset Forfeiture - Treasury Fund	276	13,922	-	13,922	-
Library Ownership	280	1,193,657	138,356	963,192	368,821
Neighborhood Stabilization	285	425,346	61,017	415,500	70,863
Measure A Maintenance	294	6,348,634	5,812,943	8,289,772	3,871,805
Development Services	295	4,137,021	9,997,060	9,326,454	4,807,627
Public Works Administration	296	661,947	8,999,931	8,905,412	756,466
Total Special Revenue Funds		\$ 91,150,521	\$ 70,286,994	\$ 92,203,455	\$ 69,234,060

FINANCIAL SUMMARIES

	Fund No.	Estimated Fund Balance 7/1/2023	Estimated Revenues 6/30/2024	Estimated Expenses 6/30/2024	Estimated Fund Balance 6/30/2024
Capital Project Funds					
Federal Capital Grants	301	4,040,292	18,793,834	22,831,266	2,860
State Capital Grants	302	(163,847)	10,312,329	10,148,482	-
Local Transportation Fund - Bike and Ped	305	(267,669)	313,147	45,478	-
Capital Facilities Fee - City Admin Facilities	311	2,313,708	314,491	1,500	2,626,699
CFF - Police	312	3,569,092	801,944	927,727	3,443,309
CFF - Corp Yard	313	1,499,212	570,753	427,547	1,642,418
CFF - Library	315	6,269,721	1,467,290	3,321,041	4,415,970
CFF - Transit Facilities	317	5,942,775	514,835	3,000	6,454,610
CFF - Admin	319	596,720	121,391	39,702	678,409
East Franklin Landscape Corridor Fee	324	5,947,235	163,516	3,129,069	2,981,682
East Franklin Fee - Admin	326	430,350	5,106	7,072	428,384
Elk Grove Roadway Fee	328	38,552,909	5,300,656	33,788,004	10,065,561
Impact Fee Administration	329	461,571	44,500	27,624	478,447
LSRP Quimby In Lieu Fee	330	397,851	1,925,802	1,814,811	508,842
LRSP Quimby Land Acquisition Fee	331	744,475	1,636,845	220,773	2,160,547
LRSP Facilities Fee	332	500,283	3,121,255	504,513	3,117,025
Laguna Ridge Parks Administration	333	862,555	194,171	57,152	999,574
Laguna Ridge Specific Plan P3 Z2 Drainage Fee	334	1,577,846	5,000	7,402	1,575,444
Laguna West Service Area	335	603,526	67,235	67,614	603,147
Lakeside Service Area	336	78,863	837	2,088	77,612
External Agencies Fund	338	(408,935)	432,335	23,400	-
In-Lieu Roadway	339	3,472,742	100,000	1,462,760	2,109,982
CFD 2002-1 East Franklin	341	6,175,824	51,008	1,949,897	4,276,935
CFD 2003-1 Poppy Ridge	343	650,751	106,152	148,314	608,589
CFD 2005-1 Laguna Ridge	344	11,770,407	243,964	4,649,108	7,365,263
District56 Nature Area and Old Town Plaza	345	283,632	-	140,051	143,581
Animal Shelter Capital Improvement	346	2,829	387	500	2,716
Laguna Area CFD	347	1,005,384	9,693	250	1,014,827
Laguna West CFD	348	139,805	1,817	120	141,502
Lakeside CFD	349	(614)	158,517	157,903	-
Federal Capital Grants 2	351	3,485,832	1,405,463	4,881,558	9,737
State Capital Grant 2	352	(530,285)	6,717,819	6,187,534	-
Southeast Policy Area - Park Fee	356	5,080,001	1,954,330	2,314,005	4,720,326
Southeast Policy Area - Trail Fee	357	5,637,462	1,760,616	564,005	6,834,073
Southeast Policy Area (SEPA) Trails Land	358	-	-	-	-
Laguna Ridge Park Fee	360	169,197	1,112,140	217,157	1,064,180
PD Campus Facilities Improvements	361	8,885,128	-	6,822,700	2,062,428
Freeway Mitigation Fee	365	712,504	-	50	712,454
Active Transportation Fee	368	-	806,780	668,488	138,292
SEPA Cost Recovery	370	673,792	261,141	10,500	924,433
SEPA Channel Fee	371	2,060,315	891,472	4,000	2,947,787
SEPA City Infrastructure Drainage Fee	372	963,992	242,319	10,500	1,195,811
SEPA Zone 1 North Sub-Shed Basin Fee	373	4,548,305	1,634,050	10,500	6,171,855
SEPA Zone 1 Basin S4	374	-	-	-	-
SEPA Zone 1 Basin S5	375	-	-	-	-
SEPA Zone 1 Basin S6	376	707,375	525,362	1,500	1,231,237
SEPA Zone 1 Basin S7	377	-	-	-	-
SEPA Zone 1 Basin S8	378	-	-	-	-
SEPA Zone 1 Basin S9	379	-	-	-	-
SEPA & LRSP Phase 3 Admin Fee	380	538,680	215,314	16,586	737,408
Measure A Safety, Streetscape, Bike, Ped	393	2,156,549	857,827	2,642,134	372,242
Measure A Traffic Control & Safety	394	1,136,766	579,692	1,529,751	186,707
Total Capital Project Funds		\$ 133,274,906	\$ 65,743,135	\$ 111,785,136	\$ 87,232,905

FINANCIAL SUMMARIES

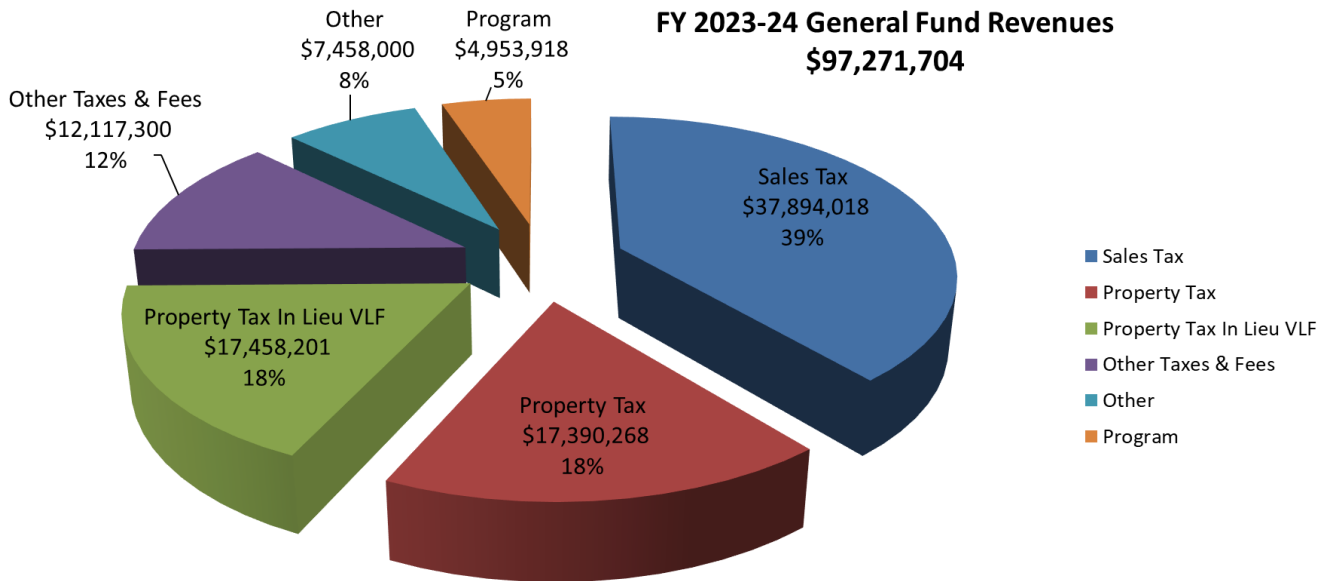
	Fund No.	Estimated Fund Balance 7/1/2023	Estimated Revenues 6/30/2024	Estimated Expenses 6/30/2024	Estimated Fund Balance 6/30/2024
Debt Service Fund					
Financing Authority - Laguna Palms Campus	403	53,712	590,960	587,370	57,302
Financing Authority 2018 - Animal Shelter	406	454,647	1,305,347	1,313,382	446,612
Finance Authority – D56 Nature Area & Old Town Plaza	407	524,451	817,117	822,119	519,449
Finance Authority – PD Campus Improvements	408	268,550	944,688	951,250	261,988
Total Debt Service Funds		\$ 1,301,360	\$ 3,658,112	\$ 3,674,121	\$ 1,285,351
Enterprise Fund					
Solid Waste Residential	501	5,947,547	1,366,541	1,016,360	6,297,728
Commercial Haulers	502	3,218,844	948,397	822,033	3,345,208
Drainage Fee	503	19,616,354	8,727,152	24,908,470	3,435,036
Special Waste Collection Center	506	3,307,092	2,539,206	1,757,483	4,088,815
Transit Operations	511	(2,627,797)	600,767	154,145	(2,181,175)
Total Enterprise Funds		\$ 29,462,040	\$ 14,182,063	\$ 28,658,491	\$ 14,985,612
Internal Service Funds					
Risk Management	601	605,558	7,185,536	6,625,749	1,165,345
Facilities & Fleet	602	2,925,888	5,272,665	6,599,821	1,598,732
Information Technology & GIS	603	1,961,134	6,329,231	7,356,219	934,146
State Unemployment Insurance	604	220,454	50,000	50,000	220,454
Total Internal Service Funds		\$ 5,713,034	\$ 18,837,432	\$ 20,631,789	\$ 3,918,677
Agency Funds					
Laguna Springs Open Space Preserve	709	106,600	-	7,030	99,570
Animal Services Donations	735	41,436	-	50	41,386
CFD 2005-1 Laguna Ridge	756	5,113,932	11,227,957	8,885,147	7,456,742
CFD 2002-1 E Franklin	757	6,353,968	4,534,602	3,577,328	7,311,242
CFD 2003-1 Poppy Ridge	758	\$ 3,427,048	\$ 3,982,699	\$ 3,340,796	\$ 4,068,951
Total Agency Funds		\$ 15,042,984	\$ 19,745,258	\$ 15,810,351	\$ 18,977,891
TOTAL		\$ 356,056,887	\$ 314,268,671	\$ 385,119,854	\$ 285,205,704
Less Transfers and Internal Service Costs		-	\$ 36,684,590	\$ 36,684,590	-
GRAND TOTAL		\$ 356,056,887	\$ 277,584,081	\$ 348,435,264	\$ 285,205,704

General Fund Activity

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024 Budget
Revenues					
Sales Tax	\$ 38,501,983	\$ 38,012,570	\$ 37,932,908	\$ 37,894,018	\$ (118,553)
Property Taxes	15,746,142	16,560,000	17,043,653	17,390,268	830,268
Property Taxes in lieu VLF	15,429,329	16,642,708	16,642,708	17,458,201	815,493
Property Transfer Tax	1,290,627	999,999	903,785	904,000	(95,999)
Utility Users Tax	6,372,407	6,006,000	6,068,205	6,068,000	62,000
Transient Occupancy Tax	2,066,670	2,367,363	2,480,331	2,530,000	162,637
Franchise Fees	2,991,204	2,567,415	2,622,320	2,615,300	47,885
Investment Income	725,319	400,000	1,110,000	1,110,000	710,000
Business Licenses & Misc.	390,752	340,213	463,000	313,000	(27,213)
Mello Roos - Police Services	4,210,000	9,900,000	9,900,000	6,035,000	(3,865,000)
Governance	2,773,396	4,387,362	6,731,057	3,520,330	(867,032)
Great Plates	5,276,359	608,029	608,029	-	(608,029)
Public Protection	1,444,858	1,563,278	1,388,444	1,351,988	(211,290)
Code Enforcement	241,454	111,161	98,646	81,600	(29,561)
Revenue Total	\$ 97,460,500	\$ 100,466,098	\$ 103,993,086	\$ 97,271,704	\$ (3,194,394)
Expenses by Function					
City Council	\$ 407,576	\$ 448,696	\$ 456,760	\$ 467,925	\$ 19,229
City Manager	4,779,812	7,171,382	5,950,282	6,324,773	(846,609)
City Attorney	1,751,644	1,933,874	1,927,856	2,226,439	292,565
City Clerk	711,224	1,038,658	1,058,390	847,833	(190,825)
Finance	3,824,771	3,920,592	3,798,971	4,461,014	540,422
Human Resources	1,459,087	1,577,871	1,488,116	1,856,839	278,968
Planning Commission	7,446	8,070	10,344	10,344	2,274
Non-Departmental	15,981,386	14,585,197	14,584,897	3,233,503	(11,351,694)
Revenue Neutrality	4,970,588	4,037,952	4,221,499	3,054,049	(983,903)
Community Service Grants	375,903	467,885	467,885	458,335	(9,550)
Event Sponsorship	434,118	946,990	841,610	949,280	2,290
Police Department	50,373,149	57,754,728	58,462,725	62,335,564	4,580,836
Planning & Housing	167,267	202,367	196,796	333,019	130,652
Code Enforcement	1,344,130	1,673,859	1,385,398	1,772,416	98,557
Expenses by Function Total	\$ 86,588,101	\$ 95,768,121	\$ 94,851,529	\$ 88,331,333	\$ (7,436,788)
Expenses by Category					
Compensation	\$ 49,835,042	\$ 56,012,551	\$ 56,671,914	\$ 60,563,251	\$ 4,550,700
Operating Expenses	11,383,408	15,043,332	13,395,729	13,346,644	(1,696,688)
Internal Services	9,393,445	10,557,925	10,557,925	11,119,945	562,020
Capital Outlay	578,861	335,563	407,210	271,700	(63,863)
Transfers Out	15,397,346	13,818,750	13,818,750	3,029,793	(10,788,957)
Expenses by Category Total	\$ 86,588,101	\$ 95,768,121	\$ 94,851,529	\$ 88,331,333	\$ (7,436,788)
Beginning Fund Balance	19,233,188	25,442,418	25,442,418	27,279,589	1,837,171
Change in Fund Balance	10,872,399	4,697,977	9,141,557	8,940,371	4,242,394
Initial Ending Fund Balance	30,105,587	30,140,395	34,583,975	36,219,960	6,079,565
Transfer to Capital Reserve	(4,478,140)	(1,292,914)	(3,652,193)	(5,384,074)	(4,091,160)
Transfer to Economic Development	(4,478,140)	(1,292,914)	(3,652,193)	(5,384,074)	(4,091,160)
Opportunity Reserve - 5%	4,215,357	4,592,428	4,546,598	4,241,969	(350,459)
Reserve for Economic Uncertainty - 25%	21,076,785	22,962,139	22,732,991	21,209,843	(1,752,296)
Future Reserve Target Support	150,276	-	-	-	-

GENERAL FUND REVENUES

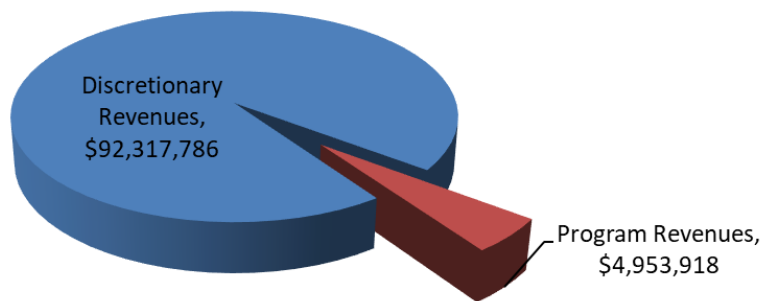
The FY 2023-24 Budget projects \$97,271,704 in General Fund Revenues.



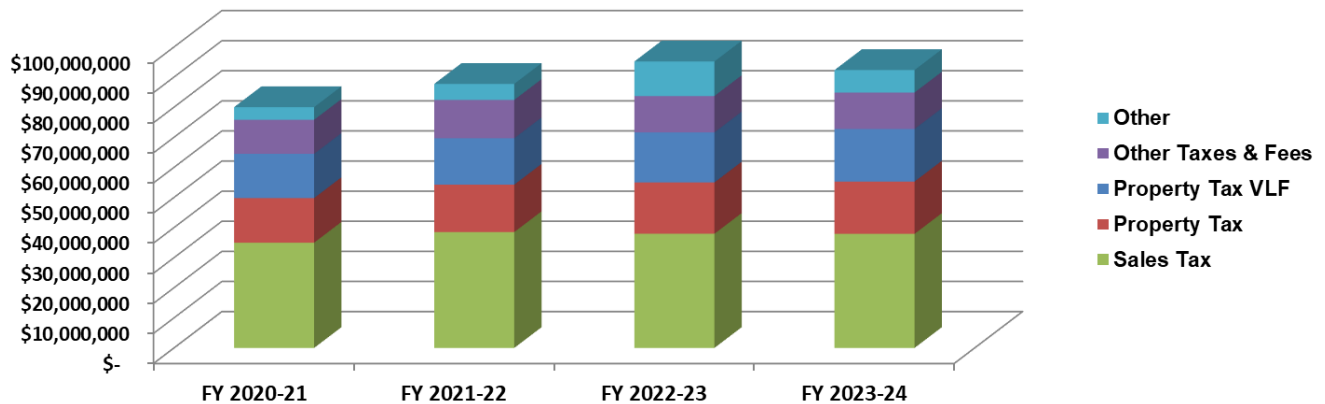
Revenues in the General Fund are shown in two categories:

- **Discretionary Revenues** – Revenues that are not derived from or dependent upon direct activity from a single department. Examples include property taxes and business license fees.
- **Program Revenues**– Revenues that are derived from or dependent upon direct activity from a single department. Examples include animal license fees, code enforcement citations, event sponsorships, and vehicle code fines.

FY 2023-24 General Fund Revenues: \$97,271,704



General Fund Discretionary Revenues



Sales Taxes

Sales tax is a volatile revenue source, yet it is the City's largest single source for general operations budgeted at 39% of total General Fund revenues. Sales tax growth has been modest and steady over the past couple fiscal years. However, given current uncertainties in the economy and retail markets, Staff anticipates revenues to remain flat between FY 2022-23 to FY 2023-24 at about \$38 million, per the General Fund Five-Year Forecast.

Currently, the sales tax rate in Elk Grove is 8.75%. For every dollar spent on taxable goods in the City, sales tax revenue is distributed as follows:

- 3.94% - State of California
- 1.56% - County Realignment (Mental Health/Welfare/Public Safety)
- 1.00% - City General Fund (Bradley Burns)
- 0.50% - County Public Safety (Prop 172)
- 0.50% - Sacramento Transportation Authority (Measure A)
- 0.25% - Countywide Transportation Fund
- 1.00% - Citywide Transactions and Use Tax (Measure E)

The Sales Tax revenue discussed above only pertains to the 1% Bradley Burns component of the total Sales Tax.

Property Taxes

Historically, property tax revenues have been a stable source of funds for California municipalities. In Sacramento County, steady annual growth averaging around 5% is the norm, while in Elk Grove averaging closer to 6% is the norm. However, in response to a recent regional slowdown of the housing and real estate market, staff is forecasting only a 2% increase to about \$17.4 million for FY 2023-24, per the General Fund Five-Year Forecast.

Property Tax in lieu of VLF

In 2004, most of the Vehicle License Fee (VLF) revenues traditionally received by local governments were swapped with the State of California for an additional property tax share. This amount grows annually with the change in assessed valuation for each jurisdiction. Similar to Property Taxes, staff anticipates about \$17.5 million in revenue for FY 2023-24, per the General Fund Five-Year Forecast.

GENERAL FUND REVENUES

Property Transfer Tax

Property Transfer Taxes due on real estate sales is \$1.10 for every \$1,000 of the purchase price of any property sold within City limits. The County of Sacramento keeps half of the \$1.10 per \$1,000 of purchase price per sale, the City's portion is the remaining \$0.55 per \$1,000. Per the General Fund Five-Year Forecast, Property Transfer Taxes for FY 2023-24 are assumed at \$904,000, close to FY 2022-23 estimates, given the slowdown of the housing and real estate market as discussed above.

Other Taxes

Utility User's Tax. A tax of 2.25% is levied on electricity, gas, sewer, communications technology, and video entertainment services. With changing consumer patterns related to mobile data usage, Utility User Tax revenue expectations for FY 2023-24 are expected to mirror FY 2022-23 estimates at \$6,068,000 (see General Fund Five-Year Forecast).

Transient Occupancy Tax (TOT). A tax of 12% is levied on hotel and motel rentals within City limits. TOT revenues have recovered from the COVID-19 pandemic and the Marriott Townplace Suites opened in FY 2021-22. With the addition of the new hotel and continued recovery from the pandemic, TOT is expected to grow 2% in FY 2023-24, when compared to FY 2022-23, to \$2,530,000. (see General Fund Five-Year Forecast).

Franchise Fees

Recycling and Waste Franchise Fee.

Recycling and Waste Franchise Fee revenues have contributed toward funding Capital Projects budgeted in the General Capital Reserve Fund over the past several years (with the exception of FY 2020-21 due to COVID impacts) via a transfer-out expenditure. These revenues are expected to grow by 1%, when compared to FY 2022-23, to the amount of \$1,513,300 for FY 2023-24 (see General Fund Five-Year Forecast).

Gas and Cable Franchise Fees. Gas and cable franchise taxes are collected from those utility companies operating within the City. These revenues are based on agreements with Sacramento County prior to the City's incorporation. Franchise fee revenues, particularly cable, are projected to decline slightly according to industry trends due to more residents opting for internet-based streaming entertainment rather than a traditional cable subscription. An annual change of -2% for FY 2023-24, when compared to FY 2022-23, is expected resulting in a revenue projection of \$1,102,000 (see General Fund Five-Year Forecast).

Investment Income

Revenues into the General Fund do not occur evenly over the fiscal year. For example, most property taxes are received in January and May of each year. The Finance Director is authorized to invest these funds in short-term investments. The resulting interest accrued on the invested funds is considered revenue for the City. Due to increasing interest rates, interest income is budgeted to grow over the prior year Budget and is estimated at \$1,110,000 for FY 2023-24 (see General Fund Five-Year Forecast).

Licenses and Permits

In 2012, the City Council changed the function of business licenses to no longer be regulatory. The fee for business licenses was reduced, commensurate with the diminished level of effort required of City staff. Revenue is projected to be \$113,000 in FY 2023-24.

GENERAL FUND REVENUES

Other Revenue

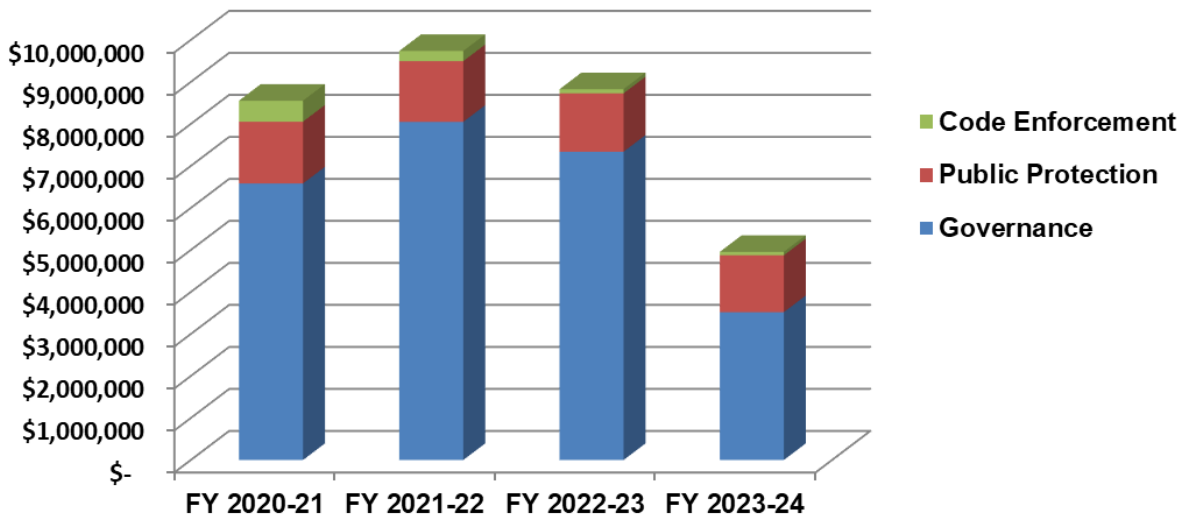
Finance Charges. These revenues are miscellaneous charges accrued on various customers' charges for services. The FY 2023-24 budget assumes little activity, which is the norm since this revenue source is difficult to project and is very minimal in dollar amount.

Miscellaneous Revenues. This category is used to record those revenues that are miscellaneous in nature and unrelated to specific departmental activities. The FY 2023-24 budget assumes similar activity to historic norms in the amount of \$200,000.

Transfers from Other Funds

The General Fund receives transfers from other funds that share in the cost of activities performed in the General Fund. Specifically, the 2003-1 and 2003-2 Police Services Community Facilities Districts contribute to the costs of providing Police services. Continued annual growth in the tax base means continuously larger transfers to the General Fund annually. The total of these transfers into the General Fund is \$6,035,000 for FY 2023-24.

General Fund Program Revenues



Governance

The FY 2023-24 budget include Governance revenues from City Manager's Office operations, Old Town Plaza operations, City Clerk's Office operations, Human Resources operations, special events, the General Cost Allocation Plan and reimbursement from the Recycling and Waste funds for a Code Enforcement Officer.

Revenues for FY 2020-21 through FY 2022-23 included several one-time sources of grant revenue that resulted in higher than usual overall program revenues. Strategic Planning & Innovation one-time grant project funding of over \$600,000 carried over from prior years. Cares Act funding was a one-time allocation from the California Department of Finance of over \$2 million. The Great Plates funding of over \$5 million was associated with a one-time effort among the FY 2019-20 and FY 2020-21 fiscal years to provide relief to struggling restaurants and seniors during the pandemic. Most recently in FY 2022-23, more than \$2.3 million was returned to the General Fund from the Risk Management Fund due to several years of overpayment.

Cost allocation revenue comprises the most significant ongoing portion of the Governance revenues. The cost allocation plan incorporated into the 2023-24 budget relies on FY 2021-22 financial data to recover costs expended on providing services to departments and activities outside the General Fund. The total amount for Governance revenue is shown in the General Fund Five-Year Forecast (\$3,520,330 for FY 2023-24).

Public Protection

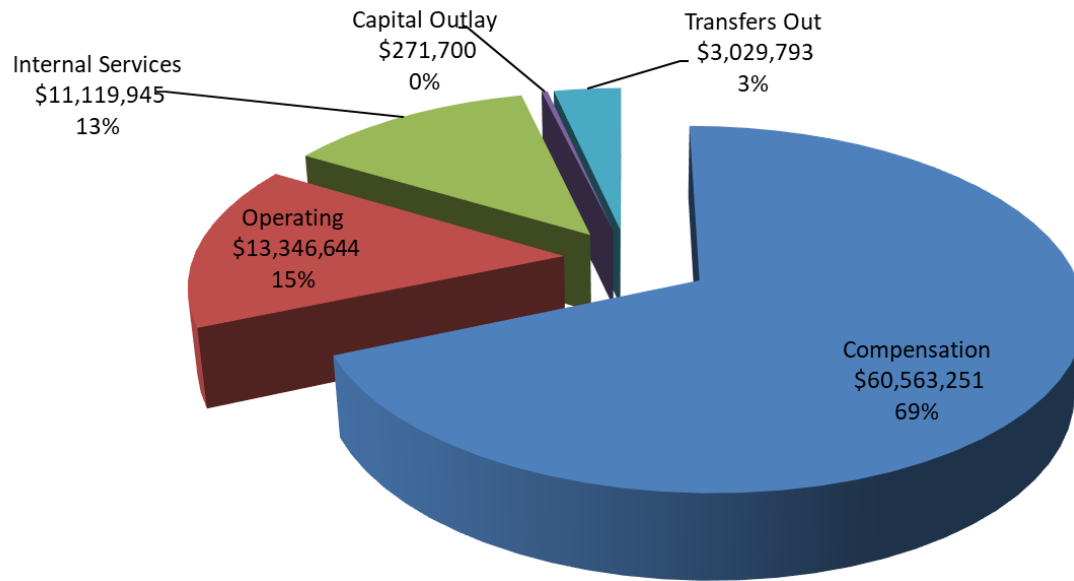
Public protection revenues are a direct result of activities and services performed by the Police Department. Examples of public protection revenues include animal licenses, false alarm fees, and vehicle code fines. The total Public Protection revenue amount is shown in the General Fund Five-Year Forecast (\$1,351,988 for FY 2023-24).

Code Enforcement

Code Enforcement revenues are largely derived from citations, abatement fees, and inspections. The total of these amounts is shown in the General Fund Five-Year Forecast (\$81,600 for FY 2023-24).

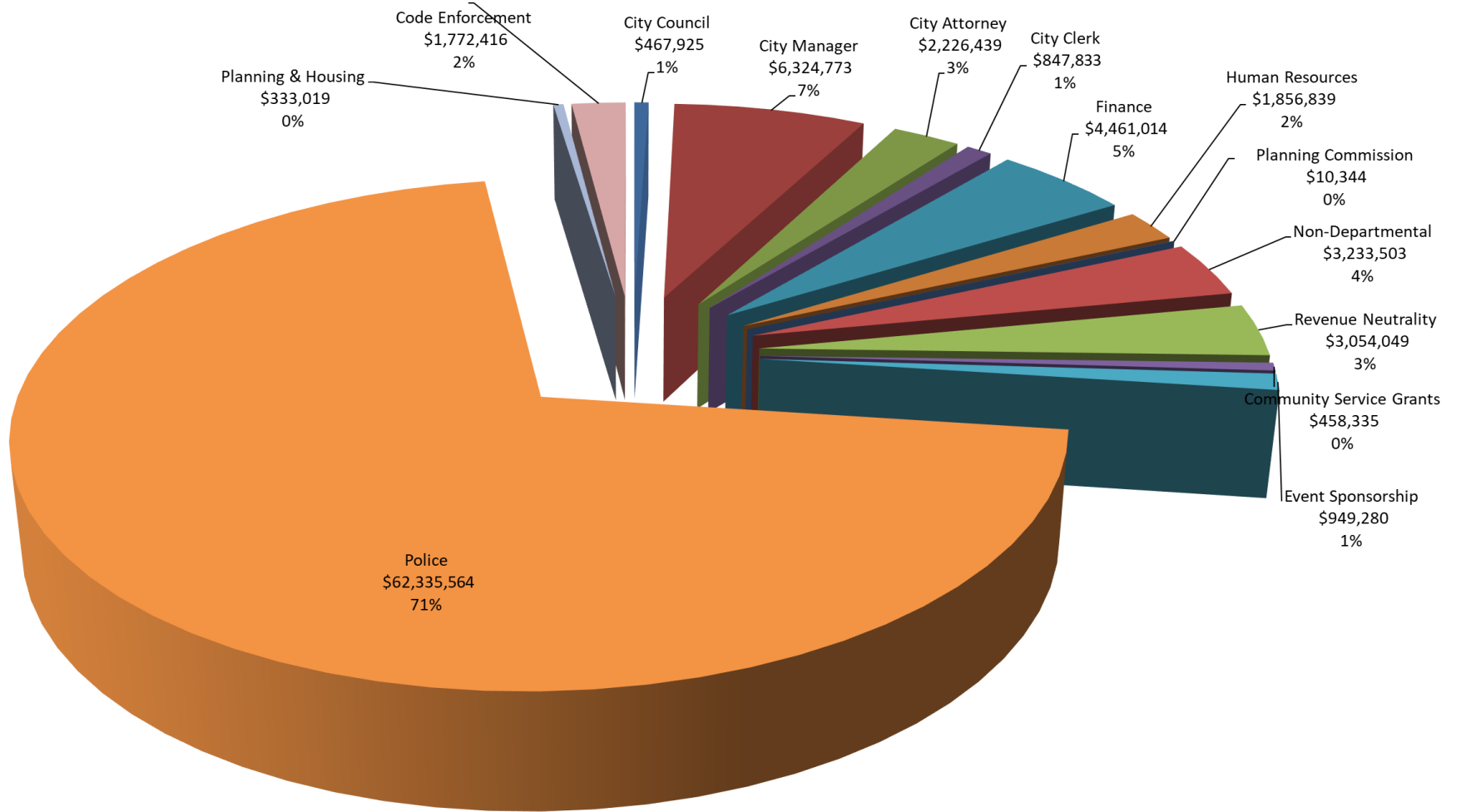
GENERAL FUND EXPENDITURES

FY 2023-24 General Fund Expenditures by Category: \$88,331,333



GENERAL FUND EXPENDITURES

FY 2023-24 General Fund Expenditures by Function: \$88,331,333



For more details on departmental budgets, see each respective department's presentation section further in the budget.

CITY COUNCIL

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	157,834	204,529	223,556	268,750	64,221
Operating Expenses	68,066	128,925	117,962	90,750	(38,175)
Internal Services	164,578	104,373	104,373	93,126	(11,247)
Transfers	17,098	10,869	10,869	15,299	4,430
Total	407,576	448,696	456,760	467,925	19,229
Expenditures By Resource					
General Fund	407,576	448,696	456,760	467,925	19,229
Total	407,576	448,696	456,760	467,925	19,229

CITY MANAGER

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	2,777,972	3,211,662	3,280,726	3,800,924	589,262
Operating Expenses	1,522,361	3,447,259	2,157,095	1,737,338	(1,709,921)
Internal Services	407,592	466,761	466,761	647,506	180,745
Capital Outlay	8,960	5,700	5,700	82,700	77,000
Transfers	62,926	40,000	40,000	56,305	16,305
Total	4,779,812	7,171,382	5,950,282	6,324,773	(846,609)
Expenditures By Resource					
General Fund	4,779,812	7,171,382	5,950,282	6,324,773	(846,609)
Total	4,779,812	7,171,382	5,950,282	6,324,773	(846,609)

CITY ATTORNEY

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	1,434,224	1,572,721	1,591,298	1,881,746	309,025
Operating Expenses	104,238	174,688	150,093	145,036	(29,652)
Internal Services	183,541	167,623	167,623	173,135	5,512
Transfers	29,641	18,842	18,842	26,522	7,680
Total	1,751,644	1,933,874	1,927,856	2,226,439	292,565
Expenditures By Resource					
General Fund	1,751,644	1,933,874	1,927,856	2,226,439	292,565
Total	1,751,644	1,933,874	1,927,856	2,226,439	292,565

CITY CLERK

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	524,842	536,693	557,425	589,450	52,757
Operating Expenses	64,435	348,800	347,800	132,800	(216,000)
Internal Services	85,555	81,510	81,510	89,955	8,445
Capital Outlay	13,338	57,000	57,000	15,000	(42,000)
Transfers	23,054	14,655	14,655	20,628	5,973
Total	711,224	1,038,658	1,058,390	847,833	(190,825)
Expenditures By Resource					
General Fund	711,224	1,038,658	1,058,390	847,833	(190,825)
Total	711,224	1,038,658	1,058,390	847,833	(190,825)

FINANCE

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	2,463,415	2,729,291	2,682,533	3,217,527	488,236
Operating Expenses	808,226	662,709	587,846	744,532	81,823
Internal Services	499,337	484,648	484,648	457,928	(26,720)
Capital Outlay	-	9,750	9,750	-	(9,750)
Transfers	53,793	34,194	34,194	41,027	6,833
Total	3,824,771	3,920,592	3,798,971	4,461,014	540,422
Expenditures By Resource					
General Fund	3,824,771	3,920,592	3,798,971	4,461,014	540,422
Total	3,824,771	3,920,592	3,798,971	4,461,014	540,422

HUMAN RESOURCES

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	770,265	838,270	758,865	903,190	64,920
Operating Expenses	406,428	573,456	563,106	792,846	219,390
Internal Services	183,246	155,499	155,499	145,818	(9,681)
Capital Outlay	82,400	-	-	-	-
Transfers	16,748	10,646	10,646	14,985	4,339
Total	1,459,087	1,577,871	1,488,116	1,856,839	278,968
Expenditures By Resource					
General Fund	1,459,087	1,577,871	1,488,116	1,856,839	278,968
Total	1,459,087	1,577,871	1,488,116	1,856,839	278,968

PLANNING COMMISSION

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	7,446	8,070	10,344	10,344	2,274
Total	7,446	8,070	10,344	10,344	2,274
Expenditures By Resource					
General Fund	7,446	8,070	10,344	10,344	2,274
Total	7,446	8,070	10,344	10,344	2,274

GENERAL FUND NON-DEPARTMENTAL

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	1,313,619	1,396,719	1,396,719	900,000	(496,719)
Operating Expenses	500,000	520,500	520,200	533,000	12,500
Transfers	23,124,047	12,667,978	12,667,978	1,800,503	(10,867,475)
Total	24,937,666	14,585,197	14,584,897	3,233,503	(11,351,694)
Expenditures By Division					
Non-Departmental	24,937,666	14,564,697	14,564,697	3,213,503	(11,351,194)
Retirement Planning Committee	-	20,500	20,200	20,000	(500)
Total	24,937,666	14,585,197	14,584,897	3,233,503	(11,351,694)
Expenditures By Resource					
General Fund	24,937,666	14,585,197	14,584,897	3,233,503	(11,351,694)
Total	24,937,666	14,585,197	14,584,897	3,233,503	(11,351,694)

Note: All three fiscal years above include additional contributions toward the City's PERS unfunded liability that are above and beyond the required fixed payment. These additional contributions are reflected in the Compensation row.

Note: Both FY 2022 and FY 2023 include one-time transfer-outs (beyond the Reserve Policy transfer-outs) to the General Capital Reserve fund, to contribute funding toward Council priority projects. These one-time transfers-outs are reflected in the Transfers row.

PROGRAM DESCRIPTION

The non-departmental section includes appropriations that are not directly attributable to any one function.

Compensation and Operations **\$1,433,000**

	FY 2023-24	Purpose
Compensation	900,000	Accelerated PERS contributions
Operating	20,000	Retirement Planning Committee
Operating	13,000	Non-Departmental Postage expenses
Operating	500,000	Health Retirement Account Option 1 Trust Funding
Totals	\$ 1,433,000	

Note: For FY 2023-24, the PERS required fixed payment is only for the Safety Plan in the amount of \$1,069,00, which is budgeted in the Police Department. There is no required fixed payment for the Miscellaneous plans, so nothing is budgeted for this expense.

Transfers Out

\$1,800,503

The General Fund makes transfers to other funds for various purposes, such as to contribute funding toward priority projects in the Capital Reserve fund, pay debt service costs, support the LifeLine rate subsidy program, and pay overhead allocation charges. Some of these transfers recur annually, while others are considered one-time expenditures. Transfers from the General Fund for FY 2023-24 are summarized below. This information can also be found in the Interfund Transfers section of the Budget.

General Fund Non-Departmental Transfers

		FY 2023-24 Purpose	
Transfers Out expense to			
Fund 106	General Fund Capital Projects	1,400,000	Special Project funding
Fund 407	Debt Service Fund	160,000	Old Town Plaza debt dayment
Fund 408	Debt Service Fund	188,850	City Facility Improvements debt payment
Fund 501	Recycling & Waste	50,000	LifeLine rate subsidy
Total		\$ 1,798,850	
Overhead Transfer expense to			
Fund 296	Cost Allocation Plan	1,653	
Total		\$ 1,653	

Note: The General Fund portion of the principal and interest debt service payment (totaling \$323,279 for FY 2023-24) toward the Laguna Palms Campus debt is budgeted directly in the Department and Division budgets. Further details are provided in the Interfund Transfer section of the Budget.

Note: The General Fund portion of the principal and interest debt service payment (totaling \$906,012 for FY 2023-24) toward the Animal Shelter debt is budgeted directly in the Animal Services division of the Police Department.

REVENUE NEUTRALITY

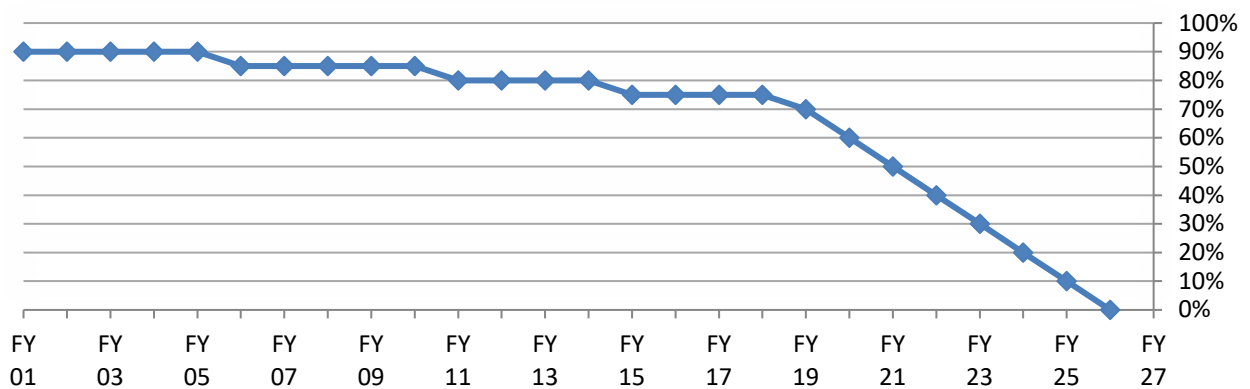
Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Operating Expenses	4,970,588	4,037,952	4,221,499	3,054,049	(983,903)
Total	4,970,588	4,037,952	4,221,499	3,054,049	(983,903)
Expenditures By Resource					
General Fund	4,970,588	4,037,952	4,221,499	3,054,049	(983,903)
Total	4,970,588	4,037,952	4,221,499	3,054,049	(983,903)

PROGRAM DESCRIPTION

Under the terms of incorporation, the City transfers a percentage of its property tax revenues from the original City boundary to Sacramento County for a period of 25 years. During FY 2023-24, 20% will be transferred to the County of Sacramento compared to a 30% transfer in FY 2022-23. The transfers decrease by 10% each year until the transfer is fully phased out in FY 26 and the City retains its full share.

Elk Grove Property Tax Revenue Neutrality

% of Elk Grove Property Tax to County



COMMUNITY SERVICE GRANTS

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Operating Expenses	375,903	467,885	467,885	458,335	(9,550)
Total	375,903	467,885	467,885	458,335	(9,550)
Expenditures By Resource					
General Fund	375,903	467,885	467,885	458,335	(9,550)
Total	375,903	467,885	467,885	458,335	(9,550)

PROGRAM DESCRIPTION

City Council Art Commission

\$18,000

The City Council-appointed Arts Commission locates and recommends specific pieces of art to be installed at City-owned facilities, provides recommendations to the City Council for arts and entertainment within the City, and dialogues with regional and local entities interested in arts and entertainment.

City Council Community Service Grants

\$440,335

Awards are granted by the City Council to organizations to fund activities for the betterment and improvement of the community.

COMMUNITY SERVICE GRANTS

Organization Name	Activity Title	Activity Description	2023-24
			CSG
916 Ink	Find Your Voice Creative Writing Workshops	Provide 12-session creative writing workshops at three Elk Grove Unified School District school sites in the 2023-24 school year, transforming students into published authors and confident communicators.	\$ 15,000
Alchemist CDC	CalFresh/EBT Access at Laguna Blvd Farmers' Market	Provide staff for program at the Elk Grove Laguna Gateway Center Farmers' Market that allows CalFresh (food stamp) recipients to use their benefits and receive a matching incentive to purchase fresh and healthy foods.	\$ 12,000
Black Youth Leadership Project	Intentional Community Building	Provide three 12-Week Mindfulness Programs serving youth and families struggling with trauma, isolation, and economic insecurities teaching the importance of self-care through trauma-informed techniques such as guided meditation, establishing healthy boundaries, self-awareness, breathing techniques, physical activity, and creative expression.	\$ 3,000
Campus Life Connection	Crossover Basketball	Expand 8- to 12- week basketball and mental health program in Elk Grove offering one new team for each of the four co-ed divisions (3rd-4th grade; 5th-6th grade; middle school; and high school).	\$ 13,000
Chicks in Crisis	Chicks in Crisis - Pregnancy & Parenting Family Resource Center	Provide pregnancy and parenting family resource center offering essential items, trauma counseling, and referrals to other services. Requested funding for mortgage payments at E Stockton Blvd facility.	\$ 30,000
City of Elk Grove Housing and Public Services Division	Minor Home Repair Program	Offer forgivable loans to low-income homeowners needing assistance to make minor health and safety repairs to their homes (e.g., HVAC replacement, reroofing).	
City of Elk Grove Housing and Public Services Division	Tenant/Landlord Education and Fair Housing Services	Participate in a regional fair-share collaboration to provide landlord/tenant education and dispute resolution as well as fair housing services, investigation, and advocacy.	
City of Elk Grove Housing and Public Services Division	Transitional Housing Case Management	Provide case management for the residents of two of the City's transitional housing resources for homeless residents of Elk Grove.	\$ 17,127
City of Elk Grove Public Works Department	City Wide Curb Ramps 2024	Replacement and reconstruction of approximately 39 non-conforming ADA curb ramps in various locations throughout the city which will remove a barrier to accessibility. If additional CDBG funds become available, the Project could add up to approximately 13 additional ramps.	
Elk Grove Fine Arts Center	Elk Grove Fine Arts Center - Organizational Support 2023/24	Fund a portion of lease costs for existing gallery and education workshop space. Programming includes art education classes, monthly art receptions, and ongoing art shows.	\$ 10,000
Elk Grove Food Bank Services	Elk Grove Food Bank Services Operations	Provide a variety of services to low-income persons, focusing on emergency food distribution six days a week at Elk Grove facility. Other services include six mobile pantry sites in Elk Grove, a clothes closet, and food delivery to homebound individuals.	\$ 100,000
Elk Grove Food Bank Services	Elk Grove Food Bank Services Support Works	Offer case management and referrals regarding health and nutrition, medical services, and other public benefit programs to Food Bank clients, particularly senior citizens. Provide emergency funding to Elk Grove low-income families to prevent utility shutoff.	\$ -

GENERAL FUND EXPENDITURES

Organization Name	Activity Title	Activity Description	2023-24	
				CSG
Elk Grove Homeless Assistance Resource Team	Elk Grove HART Support	Assist people experiencing homelessness in Elk Grove toward self-sufficiency and greater independence. Programs include transitional housing, mentoring, and transportation assistance.	\$	15,500
Friends of Elk Grove Animal Shelter	Friends of Elk Grove Animal Shelter aka Paws for a Purpose	Provide financial assistance for emergency veterinary services for the Elk Grove shelter pets and family pets of Elk Grove residents.	\$	12,000
Meals on Wheels by ACC	Senior Nutrition Services	Provide five frozen home-delivered meals per week to homebound seniors and operate a congregate nutrition program, offering hot meals three days a week, at Light of the Valley Lutheran Church in Elk Grove.	\$	39,815
Musical Mayhem Productions	Musical Mayhem Productions FY 23/24	Provide theater education for children and special needs adults through rehearsal and workshop classes. Requested funding covers rent of rehearsal studio and a portion of costs to theatrical rights for performances.	\$	11,913
My Sister's House	Shelter for Survivors	Provide operational support (rent) for Lotus House, a culturally responsive transitional shelter and safe haven for Asian and Pacific Islander and underserved women and children victims of domestic violence.	\$	-
Runnin' for Rhett	Runnin' for Rhett Youth Fitness Program 2023-2024	Provide an after school youth fitness training program for Elk Grove Unified School District students to learn about proper running techniques, stretches, and nutrition. Program runs twice a year for seven weeks and includes a twice per week coached workout.	\$	10,000
Sacramento Children's Museum	Free Museum Field Trips for Title I Elementary Schools in Elk Grove	Provide free museum field trips to Elk Grove Unified School District Title I elementary school classrooms within the city of Elk Grove, grades k-2, for the 2023-24 school year.	\$	12,000
Senior Center of Elk Grove	Senior Center of Elk Grove	Provide Elk Grove senior residents (50+) with in-person and virtual programs for lifelong learning, social interaction, health and fitness, and independence in a welcoming environment.	\$	80,000
Teen Center USA	Teen Center USA Operations Support	Provide an after-school drop-in center serving teens in the 7th-12th grades. Offer tutoring, interviewing, job readiness, etiquette & personal development skills for students who will soon enter the workforce.	\$	32,000
Uplift People of Elk Grove	Uplift People of Elk Grove Operations Support	Provide individuals and families living in or near poverty with mentoring by community volunteers and a goal-structured curriculum focused on ending generational poverty.	\$	15,000
Waking the Village	Emergency Housing for Transition Aged Youth (TAY) and their Children	Provide pregnant and parenting youth experiencing homelessness with up to two years of housing, connection to employment and education, intensive daily wellness services, free licensed childcare, and legal support. Services are provided locally at two transitional housing programs (Tubman House and Audre's House) and one emergency shelter (Village Shelter) located in Elk Grove.	\$	-
xHope Inc	Caring for Kids - Local Program Operations and Administration	Provide operational support for organization that provides foster/at risk youth in Elk Grove Unified School District with Caring for Kids Kits (diaper bags, backpacks, hygiene kits, and welcome home kits), access to community clothing closet, and/or Senior Experience Packages (yearbooks, senior social activities, testing fees, etc.).	\$	12,000
TOTAL			\$	440,355

CITY EVENT SPONSORSHIP

MISSION

The Events budget is managed by the City Manager’s Office through its Public Affairs division for the purpose of furthering the Council’s desire to promote entertainment, recreation, and cultural experiences for residents and visitors. Funding in Events supports the multi-departmental production of City events and the delivery of services and support for community events sponsored under the Event Sponsorship Grant Program.

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	149,901	261,230	243,130	256,500	(4,730)
Operating Expenses	284,217	685,760	598,480	692,780	7,020
Total	434,118	946,990	841,610	949,280	2,290
Expenditures By Resource					
General Fund	434,118	946,990	841,610	949,280	2,290
Total	434,118	946,990	841,610	949,280	2,290

DIVISION SERVICES

City Event Productions

The City plans to provide a variety of community and public events during FY 2024 including Salute to the Red, White and Blue, Multi-Cultural Fest, Teen Festival, Elk Grove Fridays, and Big Truck Day.

Event Sponsorship Grant Program

More than 30 community events are funded and supported through the Event Sponsorship Grant Program. Public Affairs staff is responsible for facilitating grant agreements, dispersing cash and in-kind services through the Police, Public Works, Facilities, and Recycling and Waste Departments that support safe and successful community events.

CITY EVENT SPONSORSHIPS

Event	Organization	Cash Sponsorship	Police	Public Works	Integrated Waste	Facility Use	Total Cash & In-Kind Support
Art Grove Dia de los Muertos	ARTners	\$2,500.00				\$3,000.00	\$5,500.00
Art Grove Dia de la Concha	ARTners	\$2,500.00			\$780.00	\$3,000.00	\$6,280.00
Magkaisa	Asian American Liberation Network	\$2,500.00					\$2,500.00
Back to School Resource Fair	Black Youth Leadership Project	\$1,000.00				\$3,000.00	\$4,000.00
Music by the Lake	Camden Neighborhood Association	\$2,000.00	\$980.00	\$650.00	\$780.00		\$4,410.00
Elk Grove Gobble Wobble Run/Walk	Chicks in Crisis, Inc.	\$5,000.00	\$3,800.00	\$10,000.00	\$1,040.00		\$19,840.00
Annual Fundraiser	Elk Grove American Legion Post 55, Inc.	\$1,000.00					\$1,000.00
Veterans Resource Fair	Elk Grove American Legion Post 55, Inc.	\$1,000.00					\$1,000.00
Chaplain Service	Elk Grove American Legion Post 55, Inc.					\$660.00	\$660.00
Annual Elk Grove Armed Forces Day	Elk Grove American Legion Post 233, Inc.	\$1,000.00					\$1,000.00
2022 Elk Grove Veterans Day Parade	Elk Grove American Legion Post 233, Inc.	\$2,000.00	\$13,000.00	\$8,000.00	\$780.00		\$23,780.00
Annual Fundraiser Dinner	Elk Grove American Legion Post 233, Inc.	\$1,000.00					\$1,000.00
Age Group Western Championships	Cosumnes River Aquatics					\$10,000.00	\$10,000.00
Art Extravaganza and Competition	Elk Grove Artists	\$1,000.00				\$3,000.00	\$4,000.00
24th State of the City Address	Elk Grove Chamber of Commerce	\$4,000.00	\$1,500.00			\$3,000.00	\$8,500.00
Bounty on the Boulevard	Elk Grove Community Foundation				\$780.00	\$6,000.00	\$6,780.00
2nd Annual Celebration of Art - EGUSD Students	Elk Grove Fine Arts Center	\$1,000.00					\$1,000.00
2nd Annual Festival of the Arts	Elk Grove Fine Arts Center	\$3,000.00					\$3,000.00
Run 4 Hunger - 2024	Elk Grove Food Bank Services	\$2,000.00	\$10,500.00	\$15,000.00	\$1,066.00	\$3,000.00	\$31,566.00
Homecoming Parade	Elk Grove High School		\$3,000.00	\$4,000.00			\$7,000.00
Parade of Lights	Elk Grove Lions Foundation	\$2,000.00	\$6,200.00	\$8,000.00	\$1,066.00		\$17,266.00
Fundraiser	Elk Grove VFW Post 2073	\$1,000.00					\$1,000.00
Western Festival	Elk Grove Western Festival	\$5,000.00	\$19,172.00	\$10,000.00	\$3,000.00		\$37,172.00
Elk Grove Writers Conference	Elk Grove Writer's Guild	\$1,000.00					\$1,000.00
NorCal State Championship Baseball Tournament	Elk Grove Youth Baseball	\$2,000.00					\$2,000.00
Elk Grove Soccer Jamboree	Elk Grove Youth Soccer	\$2,000.00					\$2,000.00
Running of the Elk Half Marathon	Elk Grove Youth Sports Foundation	\$2,000.00	\$15,255.00	\$15,000.00		\$3,000.00	\$35,255.00
Halloween Trick or Treat	Explore Elk Grove	\$1,500.00	\$2,352.00		\$780.00		\$4,632.00
Uncorked and Uncapped	Explore Elk Grove		\$2,940.00		\$780.00		\$3,720.00
Elk Grove's Holistic Health and Fitness Expo	Fitness without Borders				\$780.00	\$3,000.00	\$3,780.00
11th Annual Franklin High School Invitational Band Review	Franklin High School Band Boosters	\$2,500.00	\$2,352.00	\$2,000.00			\$6,852.00
Paws for a Purpose	Friends of Elk Grove Animal Shelter	\$2,000.00				\$3,000.00	\$5,000.00
Elk Grove Dicken's Faire	Old Town Elk Grove Foundation	\$7,500.00	\$11,760.00	\$6,000.00	\$2,698.00		\$27,958.00
Carnitas Feed	Kiwanis Club of Elk Grove					\$3,000.00	\$3,000.00
Juneteenth from Slavery to Bravery Freedom and Rejoice Festivals	Lift Up Love Always, Inc					\$2,000.00	\$2,000.00
Jazz and Blues Hour	Nannosecond Productions	\$1,000.00					\$1,000.00
PFSA City Grant	Portuguese Fraternal Society of America #118	\$2,000.00					\$2,000.00
2024 Asian Pacific CultureFest	Sacramento Asian Pacific Cultural Village				\$780.00	\$3,000.00	\$3,780.00
Evening of Hope Denim and Diamonds	Xhope, Inc.	\$2,000.00				\$3,000.00	\$5,000.00
Strauss Festival	Strauss Festival of Elk Grove	\$12,000.00	\$14,112.00		\$2,698.00		\$28,810.00
		\$78,000.00	\$106,923.00	\$78,650.00	\$17,808.00	\$54,660.00	\$336,041.00

POLICE

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	39,072,943	43,763,139	44,730,673	47,036,607	3,273,468
Operating Expenses	2,191,790	3,851,948	3,519,413	4,790,692	938,744
Internal Services	7,634,318	8,868,904	8,868,904	9,297,464	428,560
Capital Outlay	467,587	261,763	334,760	174,000	(87,763)
Transfers	1,006,511	1,008,975	1,008,975	1,036,801	27,826
Total	50,373,149	57,754,728	58,462,724	62,335,564	4,580,836
Expenditures By Resource					
General Fund	50,373,149	57,754,728	58,462,724	62,335,564	4,580,836
Total	50,373,149	57,754,728	58,462,724	62,335,564	4,580,836

GENERAL FUND PLANNING

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	167,267	202,367	196,796	333,019	130,652
Total	167,267	202,367	196,796	333,019	130,652
Expenditures By Division					
Planning	91,325	96,396	94,946	100,076	3,680
PL-Housing	75,942	105,971	101,850	232,943	126,972
Total	167,267	202,367	196,796	333,019	130,652
Expenditures By Resource					
General Fund	167,267	202,367	196,796	333,019	130,652
Total	167,267	202,367	196,796	333,019	130,652

PROGRAM DESCRIPTION

Development Services Planning and Housing Compensation

A portion of the duties performed by the Planning and Housing & Public Services staff in the Development Services department yield city-wide benefits and are thus supported by the General Fund. In previous fiscal years, this compensation was accounted for through the City's General Cost Allocation Plan.

CODE ENFORCEMENT

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	995,313	1,279,861	999,850	1,374,580	94,719
Operating Expenses	87,154	152,800	144,350	165,100	12,300
Internal Services	235,278	228,607	228,607	215,013	(13,594)
Capital Outlay	6,576	-	-	-	-
Transfers	19,808	12,591	12,591	17,723	5,132
Total	1,344,130	1,673,859	1,385,398	1,772,416	98,557
Expenditures By Resource					
General Fund	1,344,130	1,673,859	1,385,398	1,772,416	98,557
Total	1,344,130	1,673,859	1,385,398	1,772,416	98,557

105 - Economic Development Fund

Identify potential large business startup and “scale up” candidates and support their launch and growth.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	10,236,336	7,739,219	7,539,219	-	(7,739,219)
Operating Expenses	1,023,945	7,906,317	7,652,817	250,000	(7,656,317)
Capital Outlay	9,027,645	-	-	-	-
Transfers	150,000	-	-	-	-
Total Expenditures	10,201,590	7,906,317	7,652,817	250,000	(7,656,317)
Surplus / (Deficit)	34,746	(167,098)	(113,598)	(250,000)	(82,902)
Available Fund Balance	7,921,745	7,754,647	7,808,147	7,558,147	

Note: Per the City’s Reserve Policy, additional transfer-in revenues from the General Fund into this fund can occur in certain years. To see a projection of these additional transfer-in revenues, see the Economic Development Business Incentive Fund five-year forecast in the Five-Year Forecast section of the budget.

Note: There was one-time revenue of over \$5.1 million in FY 2022 due to the sale of property to Kubota Tractor Corporation.

Note: There was a one-time expenditure in FY 2022 of about \$9 million associated with the purchase of the property currently purposed for the future Zoo.

Note: FY 2023 includes the payoff of the sales tax sharing agreement with The Ridge EG East, LP.

GENERAL FUND EXPENDITURES

106 - Capital Reserve Fund

General Fund Capital Reserves may be used to fund long-term capital projects, including the repair of such projects, at the discretion of the City Council.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	20,727,024	5,401,351	5,417,519	1,793,973	(3,607,378)
Operating Expenses	38,547	162,863	58,981	30,000	(132,863)
Capital Outlay	701,025	2,517,374	335,607	3,994,317	1,476,943
Transfers	-	800,000	800,000	-	(800,000)
Capital Outlay Rollover	-	-	-	1,280,190	1,280,190
Total Expenditures	739,572	3,480,237	1,194,588	5,304,507	1,824,270
Surplus / (Deficit)	19,987,452	1,921,114	4,222,931	(3,510,534)	(5,431,648)
Available Fund Balance	35,587,955	37,509,069	39,810,886	36,300,352	

Note: Per the City's Reserve Policy, additional transfer-in revenues from the General Fund into this fund can occur in certain years. To see a projection of these additional transfer-in revenues, see the General Capital Reserve five-year forecast in the Five-Year Forecast section of the budget.

Note: Both FY 2022 and FY 2023 include one-time transfer-in revenues (beyond the Reserve Policy transfers) to the General Capital Reserve fund to contribute funding toward Council priority projects.

108 - Small Business Econ Incentive Fund

Identify potential small business startup and scale up candidates and support their launch and growth.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(28,354)	400,000	400,000	-	(400,000)
Operating Expenses	74,722	625,000	56,000	350,000	(275,000)
Total Expenditures	74,722	625,000	56,000	350,000	(275,000)
Surplus / (Deficit)	(103,076)	(225,000)	344,000	(350,000)	(125,000)
Available Fund Balance	811,920	586,920	1,155,920	805,920	

MEASURE E

On November 8, 2022, Elk Grove voters approved Measure E, a new one-cent transactions and use (sales) tax. This approval was the culmination of a yearlong public outreach process undertaken by the City and the Cosumnes Community Services District (CSD). Public outreach included over 75 community meetings, four meetings with a Community Advisory Group, various community outreach mailers, and two public surveys to understand community needs and priorities. Those priorities were:

Community Identified Needs and Priorities
Public Safety
<p>Reducing Crime Provide additional public safety resources in order to keep our neighborhoods safe and reduce crime. Increase neighborhood police patrols, ensure the Police Department is attracting, retaining, and adequately equipping public safety professionals and pursue new, innovative approaches to reducing crime.</p>
<p>Addressing Homelessness Provide resources to address mental health, substance abuse, and job training needs while ensuring our local businesses, residential neighborhoods, and public areas are safe and secure for everyone.</p>
<p>Improve 911, police, fire, and emergency disaster and emergency medical response Improve 911 emergency response times, at both the Police and Fire Departments, to ensure that calls for service meet national response time standards.</p>
<p>Enhancing programs to combat youth crime and gang prevention Fund property and violent crime investigation and prevention, and address crimes related to youth and gangs including supporting after school recreational and enrichment programs to keep youth actively engaged and supported for a bright future.</p>
Roads and Parks Safety
<p>Maintaining Streets Maintain pothole repair and enhance major roads to improve traffic flow and reduce congestion for the safety of all drivers, bikers, and pedestrians, including safe routes for school kids walking or biking.</p>
<p>Maintaining Parks Maintain and repair public bathrooms, landscaping, sports fields, deteriorating playgrounds and equipment, including security lighting to keep play spaces clean and safe for children and families.</p>
Quality of Life
<p>Clean and Safe Public Areas Keep public areas safe and clean for community members as well as visitors. Implement programs that directly impact visual blight as well as ensuring a safe community for all.</p>
<p>Economic Development Attract and retain local businesses and jobs to ensure a robust local economy.</p>

The City Council also formulated the Measure E Citizens' Oversight Committee to ensure community transparency and accountability. The Committee's tasks and responsibilities include:

- Review the revenue and expenditure of funds.
- Review the annual independent financial audit.
- Review the initial proposed budget and expenditure plan for consistency with community-identified needs and priorities.
- Annually prepare and present an independent report to the City Council regarding the revenue and expenditures of the funds.

MEASURE E

The Committee held its first meeting on May 8, 2023, and found that the City's (and CSD's) expenditure plans reflect the needs and priorities identified by the community.

Measure E is estimated to generate at least \$22.5 million annually. The revenue will be shared between the City and the CSD per an agreement between the City and the CSD. 20 percent of annual revenues will be placed into a reserve for future priority projects, with the remainder shared between the City (62.5%) and the CSD (37.5%).

Measure E Tax Sharing Methodology		
Total Estimated Year One Revenue		\$ 22,500,000
Future Priority Projects/Reserve	20%	\$ 4,500,000
Remaining Funds (Community Services Funds)	80%	\$ 18,000,000
Community Services Funds Allocation		\$ 18,000,000
City of Elk Grove	62.5%	\$ 11,250,000
CCSD	37.5%	\$ 6,750,000
Fire Protection Services		\$ (4,500,000)
Parks and Recreation Services		\$ (2,250,000)

The agreement also specifies the CSD's share, with two-thirds for fire protection services and one-third for parks & recreation services. While the agreement does not specify the City's allocation, the City intends to allocate its share as follows:

City Allocation	
Crime Reduction/Rapid Response	\$ 4,500,000
Homelessness	\$ 2,025,000
Streets (maintenance)	\$ 1,800,000
Traffic	\$ 900,000
Economic Development	\$ 1,575,000
Youth Gang/Crime Prevention	\$ 225,000
Clean and safe public areas (also included in homelessness/parks)	\$ 225,000
Total	\$ 11,250,000

BUDGET SUMMARY

Expenditures By Category	FY 2024 Budget
Compensation	2,149,032
Operating Expenses	4,732,357
Internal Services	570,531
Capital Equipment	2,082,559
Capital Improvements	1,590,000
Transfers	245,672
Total	11,370,151
Expenditures By Priority	
Reducing Crime	4,802,999
Addressing Homelessness	2,035,553
Youth Crime and Gang Prevention	293,555
Maintaining Streets	2,738,044
Clean and Safe Public Areas	225,000
Economic Development	1,275,000
Total	11,370,151

Note: The Internal Services portion of the budget pays for ongoing goods and services provided by the Information Technology Department, Facilities and Fleet Division, and Risk Management Division. Examples of such goods and services include software subscriptions and updates; vehicle fuel and maintenance; and insurance premiums. Internal Services costs are shown in each Priority below if applicable.

Note: The Transfers portion of the budget pays for ongoing services provided by central support departments such as Finance, Human Resources, and City Attorney's Office. Examples of such services include payroll administration; budgeting and purchasing administration and assistance; personnel salary and benefits administration and assistance; reviewing contracts and staff reports. Transfers costs are shown in each Priority below if applicable.

Reducing Crime

Budget Summary

Expenditures By Category	FY 2024 Budget
Compensation	1,812,954
Operating Expenses	435,722
Internal Services	489,431
Capital Equipment	1,865,315
Transfers	199,577
Total	4,802,999

Budget Initiatives

- **Add 3 Problem-Oriented Policing (POP) Positions (2 Officers and 1 Sergeant) (\$919,753)** — Current POP staffing consists of 4 officers for the entire city. Retaining only 4 officers limits the availability to dedicate time to the numerous services provided by the Unit. Current POP Officers manage and staff no less than 28 special events annually; manage open POP cases that are lengthy, time-consuming, and unique community-focused/harm-based issues; and handle loss-prevention and Intelligence Led Policing. Adding POP personnel will allow the City to have two teams to serve Elk Grove; one will focus on the East and the other on the West. The teams will focus on the specific issues in their area related to quality of life, long-term problems, homelessness, and youth services.

 - Youth Services:
 - Explorer program
 - Volunteer program for youths ages 14-18;
 - serves as an introduction to a public safety career/recruiting pipeline)
 - engages youth in after-school and community-based activities.
 - Juvenile Diversion
 - ABC and Tobacco Grant management (reducing/impacting the illegal sales of tobacco and alcohol to minors) Investing in programs that build connections and support systems for at-risk youth is the greatest long-term positive impact on their success in life.
 - Homelessness- POP officers work with the Homeless Outreach Team, Homeless Navigator, Mobile Crisis Support Team, and Code Enforcement to provide resources to address mental health, substance abuse, community safety, and blight associated with homelessness.

- **Add 2 Motor Officer Positions (\$547,794)** — 2022 saw a 200% increase in fatal collisions (9) over 2021 (3) and 2022 (3) and a 350% increase over the low of 2 fatal crashes in 2017. The City contracted with Citygate Associates, LLC for a police staffing and efficiency study, completed in February 2022. Part of those findings included a recommendation for the traffic unit to include four additional motor officers to increase coverage to include weekends and evenings. This increased coverage would allow for traffic enforcement in high-collision areas, increased special enforcement activities in and around schools, and addressing speed and other traffic complaints. In addition, it would help to reduce the increased number of fatal pedestrian collisions and fatal collisions overall. Two additional officers are planned to be added in future years.

MEASURE E

- **Real-Time Information Center Video Wall Replacement (\$500,000)** — The video wall is integral to operating the Real-Time Information Center (RTIC). This wall has ingested video and static intelligence displayed from multiple client inputs during all operational hours. When RTIC staff assist with routine calls for service, critical events, or disasters, the wall is utilized as a primary intelligence viewing platform for RTIC staff, Watch Commanders, and executive staff. The existing wall is made of Mitsubishi monitors, which are no longer supported. The monitors need to be replaced with a product that will be supported, given the critical nature of the system.
- **Add 3 Dispatcher Positions (\$465,667)** — Increasing the number of dispatchers (from 19 to 22) would allow the dispatch center to modify the current shift schedule and increase the number of dispatchers working on each shift. By increasing shift staffing, the dispatch center would likely reduce 911 answer times leading to more efficient dispatching of 911 events and meeting the national response time standards. In addition, this would allow for quicker patrol response times and a reduction in crime. Improved employee wellness would be an additional benefit to increasing the number of dispatchers because working as a police dispatcher can be one of the most stressful positions in the department. The need to address dispatcher wellness is essential now due to the extreme difficulty in recruiting and retaining police dispatchers.
- **Add 2 Patrol Officers (\$459,546)** — The City's current patrol allocation for police officers is 59 (with 4-5 vacancies). This number for patrol staffing is inadequate, given Elk Grove's population and expected growth. Calls for service have increased dramatically over the last two years. With significant entertainment-related infrastructure being built and planned in the City, i.e., Sky River Casino, Zoo, Project Elevate, etc., the City will see increased crime and need law enforcement dedicated to these areas to ensure a safe environment for patrons. With additional resources, the response time for patrol will likely decrease, allowing our officers to serve the community proactively.
- **Add Special Operations Lieutenant Position (\$358,096)** — The new Special Operations Lieutenant would oversee the Crisis Response Unit (CRU), which encompasses the Special Weapons and Tactics Team, the Hostage Negotiations Team, Tactical Dispatcher Team, and the Unmanned Aerial Surveillance Team. In 2022, the CRU was called to approximately 30 preplanned or call-out events. Currently, the CRU is overseen but a combination of Sergeants, Managers, and Lieutenants, many of whom are tasked with being the Tactical Commander or an Incident Commander simply due to their availability. The Lieutenant would be the designated Incident Commander for all CRU-related events and take the initiative in the operational planning, be present for all CRU-related events, and facilitate debriefs and training exercises.
- **Add 2 Mental Health Clinician Positions (\$351,826)** — Calls for service often involve a mental health component. Police officers have been increasingly tasked with responding to crises involving individuals with behavioral health conditions or intellectual and developmental disabilities. These situations are often complex and present significant challenges which require a high level of training and expertise to serve these populations effectively. The Police Department currently has one Mobile Crisis Support Team (MCST) that consists of a police officer partnered with a Mental Health Counselor. The MCST co-responds to calls involving mental health crises. The current Mental Health Counselor is a Sacramento County employee placed with the Police Department through an agreement. The Police Department is allocated two Counselors; however, the County has been unable to provide a second Counselor for more than two years due to staffing issues and may no longer be able to give the City even one Counselor at the end of the current agreement's term. Hiring two City Mental Health Clinicians would ensure the Police Department could operate two MCST units, allowing the unit to expand the days/hours the MCST is available.

- **Drone as a First Responder Program (\$300,000)** — The Drone as a First Responder (DFR) Program is designed to augment police field response to calls for service with real-time actionable video intelligence. The DFR program includes pre-positioned unmanned aerial system (drone) assets and is ready to launch and fly to locations of calls for service. The pilot will be remotely positioned and control flight with a visual observer. By leveraging technology already existing in the Real-Time Information Center, DFR drones can launch and be on station overhead of a call for service, typically before ground resources arrive in vehicles. The DFR program will provide real-time video intelligence overhead calls for service, typically before ground resources arrive on the scene. It can locate, report, and follow suspects and suspected vehicles involved in crimes that have just occurred while ground resources respond to the location. In addition, DFR drone missions can check the validity of certain calls and can mitigate those calls in place of having police officers on the ground to respond. The funding would cover the cost of 4 Unmanned Aerial Systems, docking stations, and the associated software.
- **Add Recruitment Team Officer Position (\$292,070)** —A Police Department recruitment team will help with crime reduction efforts by allowing the department to have adequate staff dedicated to recruiting viable candidates to fill vacancies, which in return allows the department to allocate more resources to proactive policing, community policing, and better investigatory follow-up and case closures. The recruitment team will aid in improving response times as this team’s primary responsibility would be to recruit personnel to fill current and future vacancies to ensure positions in operations are adequately staffed to respond to calls for service without delay. The recruitment team’s efforts in reducing organizational vacancies will allow the department to create programs such as youth and gang services that are more difficult to fill with inadequate staffing.
- **Add Training Team Officer Position (\$275,818)** — The Police Department’s training team would alleviate the current responsibilities shared by many staff members throughout the organization. A dedicated training team responsible for all department training would allow the current large pool of employees who handle training as an ancillary assignment to be more present in their patrol duties, community policing duties, and investigations duties and would assist with reducing crime by allowing officers to focus on their primary responsibilities. This would also allow for a potential decrease in response times to calls for service by having more resources in the field focused solely on their primary duty, which is responding to calls.
- **Add Community Service Officer (Parking) (\$229,929)** — No staff is currently dedicated to addressing complaints regarding abandoned or illegally parked vehicles. The Traffic Unit receives approximately 150 traffic complaints a month involving abandoned and illegally parked vehicles. Because the Traffic Unit doesn’t have anyone dedicated to these complaints, these calls are routed to dispatch, and calls for service are created. These calls are shared by patrol officers, Patrol Community Service Officers (CSOs), Traffic Officers, and POP Officers. While abandoned or illegally parked vehicles don’t require a sworn officer response, Patrol CSOs also respond to traffic collisions and missing person reports and obtain cold (not in progress) crime reports. Therefore, they cannot handle all abandoned or illegally parked vehicle calls. On average, the Police Department takes approximately 300+ abandoned or illegally parked vehicle calls monthly. In 2021 the Traffic Unit had a CSO temporarily assigned to handle abandoned or illegally parked vehicle complaints for eight months. This was a temporary and unique assignment due to an administrative staffing assignment involving another employee. However, this temporary position was very beneficial in handling the massive call and complaint load. Currently, the Traffic Unit has one full-time CSO assigned to Red Light Camera Program. This CSO is also responsible for the weekly Preliminary Alcohol Screening Device (PAS) calibrations. When the Traffic Unit CSO is sick, or on vacation, sworn traffic officers are pulled from their primary duties to complete the PAS calibrations and work on the Red Light Camera program. With a second CSO in the traffic unit, they would assist the current Traffic Unit CSO and act as a “backup” for PAS calibrations and the Red Light Camera program, preventing a sworn traffic officer from being pulled from their primary duties. Assigning a full-time CSO dedicated to abandoned or illegally parked vehicle calls would significantly free up patrol officers, patrol CSOs, traffic enforcement officers, and POP officers to focus on their primary duties.

MEASURE E

- **Cobwebs Software (\$74,000)** — Purchase a deep search intelligence platform to perform public internet and dark web searches, linking people, property, and data together. The software will assist with criminal investigations and human trafficking.
- **Additional Flock Cameras (\$28,500)** — Purchase 10 additional Flock Safety License Plate Readers. These devices alert the Real-Time Information Center whenever a wanted vehicle enters an area where a camera is installed. These cameras assist with crimes in progress, investigating crimes, and locating missing persons and vehicles. An additional ten cameras will allow for further coverage throughout Elk Grove.

Addressing Homelessness

Budget Summary

Expenditures By Category	FY 2024 Budget
Compensation	91,559
Operating Expenses	1,856,500
Internal Services	23,959
Capital Equipment	50,000
Transfers	13,535
Total	2,035,553

Budget Initiatives

- **Interim Shelter Options (\$1.55 million)** — Provide interim shelter options to people experiencing homelessness. Based on community feedback and potential partnerships with Sacramento County and local/regional nonprofits, this may include the following first-year programs:
 - Emergency overnight shelter (during winter months)
 - Motel vouchers
 - New navigation or transitional housing
- **Add Homeless Navigator Position (\$184,553)** — Add a new Homeless Outreach Navigator to further establish relationships and build trust with people experiencing homelessness and help them access resources. Navigators complete assessments for housing opportunities, make referrals for shelters and temporary and permanent housing, help people to obtain documents needed for housing (such as IDs and birth certificates), and connect people with social services, including mental health and substance abuse resources. The City's existing Navigator coordinates with the Police Department and holds office hours at Elk Grove United Methodist Church three days a week. Expanded navigation services will offer more opportunities for collaboration (e.g., with CSD and the Food Bank).

MEASURE E

- **Mental Health Access Improvements (\$115,000)** — Explore options to improve access to existing County and privately-funded mental health and substance abuse interventions. More research is needed, but this could include peer counseling in the community, expanded services at the Wellness Center opening in Elk Grove this year, transportation to appointments, new beds at treatment facilities, and harm reduction strategies.
- **Ongoing Case Management and Life Skills Training (\$115,000)** — Provide support, including case management and life skills training, to people exiting homelessness to help them maintain their housing. Such case management would include assistance with budgeting, independent living, service referrals to healthcare, and other resources. It would also include informal landlord/tenant mediation and an attempt to address potential problems before the tenancy is lost. If feasible, a mentoring component would also be included.
- **Transitional Housing Support (\$40,000)** — Provide case management in two of the City's transitional housing options (Grace House and Meadow House). Provide operations support to Waking the Village for its Elk Grove-based transitional housing and emergency shelter programs for transition-age youth (ages 18-25).
- **Utility Assistance (\$25,000)** — Provide utility assistance for lower-income households whose electricity or gas is in danger of being shut off due to nonpayment. Funding would be granted to the Elk Grove Food Bank, which would qualify households to receive funding and make payments directly to utility providers.
- **Encampment Cleanup Incentives (\$6,000)** — Provide small gift cards to people living in encampments who bag their trash. These costs are the gift card cost only-PD homeless outreach officers currently manage the program.

Youth Crime and Gang Prevention

Budget Summary

Expenditures By Category	FY 2024 Budget
Compensation	115,233
Operating Expenses	40,136
Internal Services	32,367
Capital Equipment	92,244
Transfers	13,575
Total	293,555

MEASURE E

Budget Initiatives

- **Add Youth Services Team Officer Position (\$293,555)** — The creation of a Youth Services Team would serve to meet the needs of the community to target issues with youth in Elk Grove. The Youth Services Unit would organize, coordinate, collaborate, and assist with developing and running various youth programs to build positive relationships with youth in our community. Some of the programs will include sports, education, and gang/crime prevention. The position will also pursue opportunities to partner with the Cosumnes CSD and the Elk Grove Unified School District.

Maintaining Streets

Budget Summary

	FY 2024 Budget
Expenditures By Category	
Compensation	129,285
Operating Expenses	900,000
Internal Services	24,774
Capital Equipment	75,000
Capital Improvements	1,590,000
Transfers	18,985
Total	2,738,044

Budget Initiatives

- **Pavement Maintenance (\$1.59 million)** — The increased funding will be used primarily for arterial road rehabilitation (overlay), pothole repairs, and spot paving repairs. Other likely applications include resurfacing additional streets and using funds as a local match for potential grants. Better pavement condition reduces wear and tear on vehicles and improves fuel efficiency. A fix-it-first approach also results in cost savings over time as more costly and intensive repairs are avoided.
- **Pavement Management Position (\$248,044)** — Add a Public Works Inspector to help manage the additional pavement work. The Inspector would inspect construction activities on assigned public works projects; ensure conformance with approved plans, specifications, and City standards; maintain records and prepare reports on projects inspected.

MEASURE E

- **Traffic Congestion Management Plan (\$900,000)** — Implement a variety of projects and initiatives identified in the City's Traffic Congestion Management Plan, including, but not limited to:
 - Convert traffic signal communications infrastructure from legacy copper to fiber or cellular. Install fiber optic lines and connect to signals and City network throughout the City.
 - Add video vehicle detection at traffic signals to replace existing inductive loops.
 - Install remote traffic monitoring tools on major corridors.
 - Add CCTV at traffic signals.
 - Evaluate signal synchronization/travel times and update signal timing plans.
 - Install remote traffic monitoring tools on major corridors.

Clean and Safe Public Areas

Budget Summary

Expenditures By Category	FY 2024 Budget
Operating Expenses	225,000
Total	225,000

Budget Initiatives

- **Keep Elk Grove Clean - Pilot Project (\$160,000)** — Joint venture with Public Works and Public Affairs to implement the Keep Elk Grove Clean and Safe Campaign. Ongoing campaigns will include education and promotion, and increased native tree planting, trash receptacles, and mutt mitt stations along trails/creeks/channels/roadsides. This would consist of servicing the trash receptacles, mutt mitt stations, and additional litter pickup. The project also includes funding for an expected increase in homeless camp cleanup demands. The project aligns with the beautification efforts from the Elk Grove Anti-Trash group and a request from the City Council for an anti-litter campaign.
- **Graffiti Abatement (\$65,000)** — Contract with a professional graffiti removal company to quickly remove graffiti on private property visible to the public, keeping the community beautiful and deterring additional graffiti and other criminal activity.

Economic Development

Budget Summary

Expenditures By Category	FY 2024 Budget
Operating Expenses	1,275,000
Total	1,275,000

Budget Initiatives

- **Elk Grove Tech Hub (\$250,000)** — Design and construct building improvements to create tenant spaces in a shared building for technology startups.
- **Grant Line Business Park Infrastructure (\$250,000)** — Design and construct critical sewer, water, roadway, and signage facilities in the Grant Line Business Park.
- **Project Elevate Pre-Development (\$250,000)** — Fund planning and design pre-development costs related to Project Elevate.
- **Brewery, Winery, Restaurant Incentive Program (\$200,000)** — Create and implement a brewery, restaurant, and winery incentive program to assist businesses with tenant improvements and City-related startup costs, including impact fees.
- **Facade Improvement Program (\$100,000)** — Create and implement a façade improvement program to fund the construction of façade improvements (lighting, signage, paint, awnings) to buildings in older business districts and shopping centers throughout the city.
- **Startup Main Street Program (\$100,000)** — Create and implement a Startup Main Street Program to assist Main Street businesses with launching their venture.
- **Historical Downtown District (\$75,000)** — Form a Property Business Improvement District, or PBID, in the City’s Old Town commercial district to facilitate the marketing and management of Old Town as a local and regional destination.
- **Event Attraction Grant Program (\$50,000)** — Create and implement an event attraction grant program for purposes of partnering with Visit Elk Grove, the City’s tourism marketing district manager, to provide incentive grants to attract high-impact events and conferences to the City.

SPECIAL REVENUE FUNDS

201 - Recycling Grant

Funds provided by the State Department of Conservation's recycling division through California Capitol Refund Value (CRV) beverage container fees.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	38,565	339,669	339,669	9,120	(330,549)
Operating Expenses	42,793	339,719	261,111	78,658	(261,061)
Total Expenditures	42,793	339,719	261,111	78,658	(261,061)
Surplus / (Deficit)	(4,228)	(50)	78,558	(69,538)	(69,488)
Available Fund Balance	12,161	12,111	90,719	21,181	

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

202 - Used Oil Recycling Grant

Funds received from the State Department of Resources Recycling and Recovery and used to educate the public on oil recycling.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	43,062	26,822	-	26,989	167
Operating Expenses	43,491	26,900	23,397	3,553	(23,347)
Total Expenditures	43,491	26,900	23,397	3,553	(23,347)
Surplus / (Deficit)	(429)	(78)	(23,397)	23,436	23,514
Available Fund Balance	5,974	5,896	(17,423)	6,013	

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

210 - California Board of State Community Corrections State of California Grant

The California Board of State Community Corrections, whose mission is to assist local jurisdictions to reduce recidivism, provides grant funding to programs, supporting the efforts of local communities to manage offenders released to their communities under Assembly Bills 109 and 117.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	89,867	89,867	-	(89,867)
Operating Expenses	-	89,867	-	89,867	-
Capital Outlay	32,827	-	-	-	-
Total Expenditures	32,827	89,867	-	89,867	-
Surplus / (Deficit)	(32,827)	-	89,867	(89,867)	(89,867)
Available Fund Balance	127	127	89,994	127	

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

SPECIAL REVENUE FUNDS

213 – Police Extra Duty Program

Funds for the hiring of off-duty officers for event security, traffic control, and motorized traffic escorts.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	128,918	243,316	268,316	230,000	(13,316)
Compensation	130,242	190,000	215,000	215,000	25,000
Operating Expenses	10,318	15,000	15,000	15,000	-
Total Expenditures	140,560	205,000	230,000	230,000	25,000
Surplus / (Deficit)	(11,642)	38,316	38,316	-	(38,316)
Available Fund Balance	(38,316)	-	-	-	-

215 – State Asset Forfeiture

The Asset Forfeiture funds are a percentage of proceeds from the sale of seized property and are used for education and problem prevention projects aimed at the youth in our community.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	194,305	22,919	9,991	-	(22,919)
Operating Expenses	224,152	93,445	28,095	52,423	(41,023)
Capital Outlay	116,438	113,922	35,573	78,349	(35,573)
Total Expenditures	340,590	207,367	63,668	130,772	(76,596)
Surplus / (Deficit)	(146,285)	(184,448)	(53,677)	(130,772)	53,677
Available Fund Balance	184,449	1	130,772	-	-

Note: Due to the unpredictable nature of asset seizure funding, funds are programmed only so far as the available fund balance in the coming fiscal year. Additional Asset Seizure funding may become available for appropriation in the coming fiscal year at which time the Budget Resolution adopted in concurrence with the Annual Budget allows for appropriation and budgeting of the additional asset seizure funds at that time received.

216 – Federal Police Grants

Includes several types of grants for various programs within the Police Department.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	229,864	1,080,346	399,592	133,987	(946,359)
Compensation	211,308	376,535	194,913	131,727	(244,808)
Operating Expenses	34,831	33,811	24,816	2,260	(31,551)
Capital Outlay	-	670,000	149,844	-	(670,000)
Total Expenditures	246,139	1,080,346	369,573	133,987	(946,359)
Surplus / (Deficit)	(16,275)	-	30,019	-	-
Available Fund Balance	65,879	65,879	95,898	95,898	-

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

SPECIAL REVENUE FUNDS

217 - Local Police Grants

This fund is used to account for miscellaneous grants and donations from local businesses and organizations. The funds are used for programs specific to the donations, or various police programs.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	81,081	453,229	263,902	236,954	(216,275)
Compensation	114,771	453,229	263,902	189,327	(263,902)
Operating Expenses	-	5,000	2,776	2,224	(2,776)
Total Expenditures	114,771	458,229	266,678	191,551	(266,678)
Surplus / (Deficit)	(33,690)	(5,000)	(2,776)	45,403	50,403
Available Fund Balance	(42,627)	(47,627)	(45,403)	-	

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

218 – The State Supplemental Law Enforcement Services Grant

These State grants are to be used for frontline police operations and services within two years or until all funds are expended.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	444,238	451,443	451,443	90,964	(360,479)
Compensation	347,435	750,209	259,465	419,955	(330,254)
Operating Expenses	29,073	-	-	50	50
Capital Outlay	-	144,000	77,393	66,607	(77,393)
Total Expenditures	376,508	894,209	336,858	486,612	(407,597)
Surplus / (Deficit)	67,730	(442,766)	114,585	(395,648)	47,118
Available Fund Balance	281,064	(161,702)	395,649	1	

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

221 - Gas Tax Fund

Gas Tax Street maintenance includes the City's Pavement Management Program, construction of capital projects, and coordination with other entities as needed. Gas Tax is the City's share of the \$0.18 per gallon State gasoline tax and is restricted to street expenditures. The California Department of Tax and Fee Administration administers the tax, and the State Controller distributes the proceeds to cities and counties using formulas based on population and lane-miles of maintained roadways.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	4,541,114	5,297,059	4,749,380	5,223,745	(73,314)
Compensation	760,107	902,932	880,915	1,267,591	364,659
Operating Expenses	2,978,812	3,047,431	2,944,128	2,708,000	(339,431)
Capital Outlay	159,968	1,939,748	209,057	1,803,950	(135,798)
Transfers	1,008,631	231,717	231,717	720,569	488,852
Capital Outlay Rollover	-	-	-	1,548,638	1,548,638
Total Expenditures	4,907,518	6,121,828	4,265,817	8,048,748	1,926,920
Surplus / (Deficit)	(366,404)	(824,769)	483,563	(2,825,003)	(2,000,234)
Available Fund Balance	3,031,805	2,207,036	3,515,368	690,365	

SPECIAL REVENUE FUNDS

227 – Senate Bill 1 (SB1) Local Streets and Roads

SB1 Local Streets and Roads provides funding for pavement needs for City streets and roads.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	3,434,811	4,348,854	4,126,789	4,398,905	50,051
Operating Expenses	1,652	1,000	1,000	1,000	-
Capital Outlay	1,515,076	6,568,103	3,197,722	5,584,782	(983,321)
Transfers	264,463	-	-	-	-
Capital Outlay Rollover	-	-	-	3,420,563	3,420,563
Total Expenditures	1,781,191	6,569,103	3,198,722	9,006,345	2,437,242
Surplus / (Deficit)	1,653,620	(2,220,249)	928,067	(4,607,440)	(2,387,191)
Available Fund Balance	4,736,771	2,516,522	5,664,838	1,057,398	

228 – Senate Bill 1 (SB1) Local Partnership

SB1 Local Partnership funds provide grants for transportation infrastructure including streets and roads.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	10,015	-	-	549,000	549,000
Operating Expenses	4	50	50	549,050	549,000
Capital Outlay	-	790,000	-	-	(790,000)
Total Expenditures	4	790,050	50	549,050	(241,000)
Surplus / (Deficit)	10,011	(790,050)	(50)	(50)	790,000
Available Fund Balance	10,011	(780,039)	9,961	9,911	

231 - Affordable Housing

This Citywide fee is imposed on residential development to ensure adequate housing opportunities exist for very low- and low-income households and sufficient funds are available to facilitate the construction of very low- and low-income housing units.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,921,534	3,617,480	3,582,480	3,467,480	(150,000)
Compensation	89,370	199,507	177,876	241,918	42,411
Operating Expenses	4,081,733	10,944,000	1,029,851	5,550,000	(5,394,000)
Capital Outlay	14	3,336,000	2,196,077	3,000,000	(336,000)
Total Expenditures	4,171,117	14,479,507	3,403,804	8,791,918	(5,687,589)
Surplus / (Deficit)	(1,249,583)	(10,862,027)	178,676	(5,324,438)	5,537,589
Available Fund Balance	23,135,617	12,273,590	23,314,293	17,989,855	

Note: The operating expenses increase in FY 2024, when compared to FY 2023 Estimate is largely due to loans for the Lyla and other affordable housing projects.

SPECIAL REVENUE FUNDS

233 - Agricultural Preservation Mitigation Fee

This fee is imposed upon the development in the East Franklin Specific Plan area. The fee revenue is used to purchase agricultural easements or other similar instruments on agricultural land and to provide for the ongoing monitoring and administration of these easements.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(6,983)	2,704	2,704	-	(2,704)
Operating Expenses	364	1,000	1,000	-	(1,000)
Capital Outlay	1,000,000	-	-	-	-
Transfers	-	-	-	51,529	51,529
Total Expenditures	1,000,364	1,000	1,000	51,529	50,529
Surplus / (Deficit)	(1,007,347)	1,704	1,704	(51,529)	(53,233)
Available Fund Balance	49,825	51,529	51,529	-	

Note: The City intends to close this fund during FY 2024, as further activity is no longer anticipated.

234 - Swainson Hawk Mitigation Fee

This mitigation fee is used to purchase/monitor land and/or easements on property the City and the State Department of Fish and Wildlife determine to be suitable Swainson's Hawk habitat as mitigation for the loss of habitat caused by development.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	166,874	411,948	509,063	651,386	239,438
Compensation	14,092	15,480	15,188	16,052	572
Operating Expenses	33,536	51,000	51,000	151,000	100,000
Capital Outlay	508,114	2,000,000	2,000,000	2,000,000	-
Total Expenditures	555,742	2,066,480	2,066,188	2,167,052	100,572
Surplus / (Deficit)	(388,868)	(1,654,532)	(1,557,125)	(1,515,666)	138,866
Available Fund Balance	3,806,548	2,152,016	2,249,423	733,757	

235 - Tree Mitigation

This fund is to be used for the preservation of oak trees.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	233,263	282,062	282,062	282,062	-
Operating Expenses	581	1,500	1,500	1,500	-
Total Expenditures	581	1,500	1,500	1,500	-
Surplus / (Deficit)	232,682	280,562	280,562	280,562	-
Available Fund Balance	1,383,672	1,664,234	1,664,234	1,944,796	

238 - Street Trench Cut

This fee is used for the associated cost of cutting pavement and the future maintenance of roadways.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	203,950	229,388	255,888	205,888	(23,500)
Operating Expenses	40,571	100,400	400	100,400	-
Capital Outlay	-	500,000	-	-	(500,000)
Transfers	3,992	6,168	6,168	8,986	2,818
Total Expenditures	44,563	606,568	6,568	109,386	(497,182)
Surplus / (Deficit)	159,387	(377,180)	249,320	96,502	473,682
Available Fund Balance	714,991	337,811	964,311	1,060,813	

SPECIAL REVENUE FUNDS

240 – Disaster Recovery

This fund was created to capture costs, grant funding, and revenue recovery associated with natural disasters and states of emergency such as floods, fires, earthquakes, and pandemics.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	4,874,340	17,137,920	-	-	(17,137,920)
Operating Expenses	4,223,388	8,238,789	6,620,143	1,941,733	(6,297,056)
Capital Outlay	608,297	8,824,131	1,925,392	500,000	(8,324,131)
Capital Outlay Rollover	-	-	-	5,620,367	5,620,367
Total Expenditures	4,831,685	17,062,920	8,545,535	8,062,100	(9,000,820)
Surplus / (Deficit)	42,655	75,000	(8,545,535)	(8,062,100)	(8,137,100)
Available Fund Balance	17,194,020	17,269,020	8,648,485	586,385	

Note: The funds budgeted in FY 2023 and FY 2024 are associated with the federal American Rescue Plan Act grant funding.

241 - Community Development Block Grant

Funds received from the U.S. Department of Housing and Urban Development to develop viable urban communities by providing housing, a suitable living environment, and expanded economic opportunities, principally for low- and moderate-income persons.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	1,240,215	2,191,799	1,130,303	3,000,181	808,382
Compensation	116,645	115,907	110,885	126,893	10,986
Operating Expenses	330,092	542,200	527,700	731,800	189,600
Capital Outlay	800,698	1,880,039	973,434	879,240	(1,000,798)
Capital Outlay Rollover	-	-	-	160,370	160,370
Total Expenditures	1,247,435	2,538,146	1,612,019	1,898,303	(639,842)
Surplus / (Deficit)	(7,220)	(346,347)	(481,716)	1,101,878	1,448,224
Available Fund Balance	18,010	(328,337)	(463,706)	638,172	

242 – Housing and Homelessness

This funding is intended to implement a range of services aimed at navigating homeless individuals and families to permanent housing, including but not limited to the following: a navigation team to provide proactive outreach to homeless persons, acquisition and rehabilitation of property to serve as temporary or permanent housing, operations costs associated with homeless housing, and implementation of individualized strategies to promote permanent housing.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(130,026)	2,698,645	59,923	59,923	(2,638,722)
Compensation	285,837	311,911	114,397	94,663	(217,248)
Operating Expenses	81,397	226,000	171,000	2,440,222	2,214,222
Capital Outlay	-	-	-	50,000	50,000
Total Expenditures	367,234	537,911	285,397	2,584,885	2,046,974
Surplus / (Deficit)	(497,260)	2,160,734	(225,474)	(2,524,962)	(4,685,696)
Available Fund Balance	3,799,352	5,960,086	3,573,878	1,048,916	

SPECIAL REVENUE FUNDS

246 – Wilton Rancheria Casino

The fund was established to capture revenues and expenditures associated with a memorandum of understanding (MOU) between the City and the Wilton Rancheria Tribe. Per the MOU, the Tribe agreed to make financial contributions and community investments to fund the mitigation of various off-property impacts that are a direct result of building the Casino. In addition, the Tribe agreed to provide contributions toward law enforcement, civic projects, roadway and infrastructure improvements, and community services that also serve the off-reservation needs of City residents.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,339,987	2,453,924	2,453,924	6,453,924	4,000,000
Compensation	-	-	-	409,138	409,138
Operating Expenses	1,120	750	750	492,240	491,490
Capital Outlay	-	100,000	100,000	607,500	507,500
Total Expenditures	1,120	100,750	100,750	1,508,878	1,408,128
Surplus / (Deficit)	2,338,867	2,353,174	2,353,174	4,945,046	2,591,872
Available Fund Balance	4,795,682	7,148,856	7,148,856	12,093,902	

Note: Per the 2016 Memorandum of Understanding between the City and the Wilton Rancheria, nearly \$12.3 million of one-time, or “non-recurring”, revenue is to be sent to the City over five equal annual installments from the start of construction on the Casino. Construction started on the Sky River Casino in late FY 2021. The total annual installment amount is nearly \$2.5 million and is purposed as follows: \$1.6 million contribution toward Roadway expenditures, and additional \$365,000 toward Regional Roadway uses, 50,000 for Police Equipment and \$400,000 toward City Community Facilities expenditures.

Note: According to the 2016 Memorandum of Understanding between the City and the Wilton Rancheria, ongoing annually recurring revenue will be sent to the City one year after the Casino opens. The Sky River Casino opened in early FY 2023. Hence FY 2024 will be first year the City will receive the annual recurring revenue, equaling \$4 million. The \$4 million is purposed as follows: \$1.5 million for Police and Code Enforcement, \$500,000 for Road Maintenance, and \$2 million as “City tax in-lieu” that can be used for discretionary purposes. The \$4 million annual recurring revenue is subject to a 2% annual inflator, which will be applied to FY 2025 and after.

247 – Strategic Planning and Innovation Grants

The Office of Strategic Planning and Innovation focuses on the City’s long-term future and high-priority strategic objectives to support a vibrant, inclusive, equitable, attractive, and sustainable community. The Office of Strategic Planning and Innovation often relies on grants to fund its projects. Those grant activities are encompassed in this fund.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	120,000	120,000	1,000,000	880,000
Operating Expenses	165,457	255,754	255,754	692,500	436,746
Total Expenditures	165,457	255,754	255,754	692,500	436,746
Surplus / (Deficit)	(165,457)	(135,754)	(135,754)	307,500	443,254
Available Fund Balance	(171,596)	(307,350)	(307,350)	150	

SPECIAL REVENUE FUNDS

251 - CFD 2003-1 Police Services

This fund is used to pay for a portion of the costs associated with providing police protection services in CFD 2003-1.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	968,230	1,021,684	1,043,239	1,078,774	57,090
Compensation	7,969	8,245	122	2,801	(5,444)
Operating Expenses	2,860	10,420	10,420	10,941	521
Transfers	871,446	1,609,284	1,609,284	1,056,519	(552,765)
Total Expenditures	882,275	1,627,949	1,619,826	1,070,261	(557,688)
Surplus / (Deficit)	85,955	(606,265)	(576,587)	8,513	614,778
Available Fund Balance	671,903	65,638	95,316	103,829	

Note: FY 2023 includes a one-time draw-down of reserves to transfer to the General Fund to reduce the fund balance.

252 - CFD 2003-2 Police Services

This fund is used to pay for a portion of the costs associated with providing police protection services in CFD 2003-2.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	4,091,441	4,537,988	4,715,323	5,159,537	621,549
Compensation	7,969	8,245	122	6,818	(1,427)
Operating Expenses	58,014	15,289	15,289	16,054	765
Transfers	3,237,506	8,333,136	8,333,136	5,049,080	(3,284,056)
Total Expenditures	3,303,489	8,356,670	8,348,547	5,071,952	(3,284,718)
Surplus / (Deficit)	787,952	(3,818,682)	(3,633,224)	87,585	3,906,267
Available Fund Balance	3,892,912	74,230	259,688	347,273	

Note: FY 2023 includes a one-time draw-down of reserves to transfer to the General Fund to reduce the fund balance.

255 - CFD 2006-1 Maintenance Services

This fund is used to pay a portion of the City's maintenance costs. Maintenance costs in the CFD may include public parkways, public parks, open space, landscape setbacks, bike, and other paths, landscaped medians in and adjacent to roadways, maintenance, and operation of a community center, recreation center, sports facilities, cultural arts center, water features, and maintenance of other related facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,117,860	2,404,897	2,315,052	2,580,835	175,938
Compensation	149,023	180,285	181,342	297,297	117,012
Operating Expenses	1,415,895	1,893,924	1,843,924	1,840,515	(53,409)
Capital Outlay	-	-	-	30,000	30,000
Transfers	169,766	110,939	110,939	277,944	167,005
Total Expenditures	1,734,684	2,185,148	2,136,205	2,445,756	260,608
Surplus / (Deficit)	383,176	219,749	178,847	135,079	(84,670)
Available Fund Balance	1,424,023	1,643,772	1,602,870	1,737,949	

SPECIAL REVENUE FUNDS

256 - CFD 2005-1 Maintenance Services

This fund is used to pay a portion of the City's maintenance costs. Maintenance costs in the CFD may include public parkways, public parks, open space, landscape setbacks, bike, and other paths, landscaped medians in and adjacent to roadways, maintenance and operation of a community center, recreation center, sports facilities, cultural arts center, water features and maintenance of other related facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	3,927,686	4,596,248	4,631,902	5,060,912	464,664
Compensation	532,327	638,374	650,526	723,399	85,025
Operating Expenses	3,929,051	6,226,504	5,269,436	5,492,966	(733,538)
Capital Outlay	34,417	47,052	47,052	30,000	(17,052)
Transfers	270,623	178,064	178,064	422,550	244,486
Total Expenditures	4,766,418	7,089,994	6,145,078	6,668,915	(421,079)
Surplus / (Deficit)	(838,732)	(2,493,746)	(1,513,176)	(1,608,003)	885,743
Available Fund Balance	10,940,920	8,447,174	9,427,744	7,819,741	

Note: As more parks and other amenities have been constructed, the costs to operate and maintain them have also increased. The levy assessed on these properties was held at 70% of the maximum allowable amount for many years. Because expenses have been outpacing revenues, the annual levy amount is assumed to increase by 5% annually.

261 - Street Maintenance District No. 1, Zone 1

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas located within Zone 1 in the City.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	839,380	936,065	1,003,078	2,080,170	1,144,105
Compensation	54,693	58,908	70,546	216,117	157,209
Operating Expenses	16,482	19,250	19,250	64,250	45,000
Capital Outlay	118,242	798,500	400,000	200,000	(598,500)
Transfers	74,352	26,411	26,411	56,518	30,107
Total Expenditures	263,769	903,069	516,207	536,885	(366,184)
Surplus / (Deficit)	575,611	32,996	486,871	1,543,285	1,510,289
Available Fund Balance	3,584,146	3,617,142	4,071,017	5,614,302	

262 - Street Maintenance District No. 1, Zone 2

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas located within Zone 2 in the City.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	65,130	74,133	77,086	127,775	53,642
Compensation	-	-	-	2,679	2,679
Operating Expenses	24,176	25,399	25,399	27,519	2,120
Transfers	9,933	8,764	8,764	12,401	3,637
Total Expenditures	34,109	34,163	34,163	42,599	8,436
Surplus / (Deficit)	31,021	39,970	42,923	85,176	45,206
Available Fund Balance	196,739	236,709	239,662	324,838	

SPECIAL REVENUE FUNDS

263 - Street Maintenance District No. 1, Zone 3

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas located within Zone 3 in the City.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	414,493	430,540	467,598	486,090	55,550
Compensation	-	-	-	9,374	9,374
Operating Expenses	31,696	33,240	33,240	34,740	1,500
Capital Outlay	125,722	450,000	225,000	1,100,000	650,000
Transfers	18,023	23,851	23,851	56,397	32,546
Total Expenditures	175,441	507,091	282,091	1,200,511	693,420
Surplus / (Deficit)	239,052	(76,551)	185,507	(714,421)	(637,870)
Available Fund Balance	896,245	819,694	1,081,752	367,331	

264 - Street Maintenance District No. 1, Zone 4

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas located within Zone 4 in the City.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	29,020	77,753	72,336	76,270	(1,483)
Compensation	-	-	-	2,679	2,679
Operating Expenses	3,869	5,700	5,700	5,750	50
Transfers	7,986	7,376	7,376	6,140	(1,236)
Total Expenditures	11,855	13,076	13,076	14,569	1,493
Surplus / (Deficit)	17,165	64,677	59,260	61,701	(2,976)
Available Fund Balance	115,695	180,372	174,955	236,656	

265 - Street Maintenance District No. 1, Zone 5

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas located within Zone 5 in the City.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	801,205	924,811	1,035,783	1,283,479	358,668
Compensation	62,274	66,916	83,353	235,345	168,429
Operating Expenses	19,381	18,750	18,750	18,750	-
Capital Outlay	188,583	600,000	300,000	350,000	(250,000)
Transfers	35,789	38,923	38,923	79,224	40,301
Total Expenditures	306,027	724,589	441,026	683,319	(41,270)
Surplus / (Deficit)	495,178	200,222	594,757	600,160	399,938
Available Fund Balance	2,811,926	3,012,148	3,406,683	4,006,843	

267 - Street Lighting Maintenance District 1, Zone 1

This assessment district funds a portion of street lighting costs located in Zone 1 in the City.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	876,437	809,848	860,710	865,287	55,439
Compensation	37,863	40,279	21,231	105,093	64,814
Operating Expenses	305,823	317,116	316,116	485,722	168,606
Debt Service	393,973	393,973	393,973	393,973	-
Transfers	43,567	23,700	23,700	55,169	31,469
Total Expenditures	781,226	775,068	755,020	1,039,957	264,889
Surplus / (Deficit)	95,211	34,780	105,690	(174,670)	(209,450)
Available Fund Balance	274,061	308,841	379,751	205,081	

SPECIAL REVENUE FUNDS

268 - Street Lighting Maintenance District 1, Zone 2

This assessment district funds street lighting costs in Laguna Ridge, Lent Ranch, and the future development areas in between.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	349,093	426,132	417,233	458,050	31,918
Compensation	25,239	26,852	14,488	88,019	61,167
Operating Expenses	207,040	240,876	240,876	298,120	57,244
Debt Service	134,301	-	-	-	-
Transfers	28,962	23,399	23,399	75,423	52,024
Total Expenditures	395,542	291,127	278,763	461,562	170,435
Surplus / (Deficit)	(46,449)	135,005	138,470	(3,512)	(138,517)
Available Fund Balance	482,037	617,042	620,507	616,995	

Note: The loan from the General Capital Reserve Fund for the LED Streetlighting Project was paid off in FY 2022.

275 – Federal Asset Forfeiture – Justice Funds

Federal Asset Forfeiture funds from the Department of Justice may be used to pay for expenses associated with forfeiture operations and investigations. These efforts include the storage, protection, and destruction of controlled substances, training, equipment, protective gear, and support of community-based programs.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Operating Expenses	-	228,224	-	228,223	(1)
Capital Outlay	118,766	53,749	46,249	7,500	(46,249)
Total Expenditures	118,766	281,973	46,249	235,723	(46,250)
Surplus / (Deficit)	(118,766)	(281,973)	(46,249)	(235,723)	46,250
Available Fund Balance	281,972	(1)	235,723	-	

Note: Due to the unpredictable nature of asset seizure funding, funds are programmed only so far as the available fund balance in the coming fiscal year. Additional Asset Seizure funding may become available for appropriation in the coming fiscal year at which time the Budget Resolution adopted in concurrence with the Annual Budget allows for appropriation and budgeting of the additional asset seizure funds at that time received.

276 – Federal Asset Forfeiture – Treasury Funds

Federal Asset Forfeiture funds from the U.S. Department of Treasury may be used to pay for expenses associated with forfeiture operations and investigations. These efforts include the storage, protection, and destruction of controlled substances, training, equipment, protective gear, and support of community-based programs.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Operating Expenses	-	13,921	-	13,921	-
Capital Outlay	28,273	12,617	12,616	1	(12,616)
Total Expenditures	28,273	26,538	12,616	13,922	(12,616)
Surplus / (Deficit)	(28,273)	(26,538)	(12,616)	(13,922)	12,616
Available Fund Balance	26,538	-	13,922	-	

Note: Due to the unpredictable nature of asset seizure funding, funds are programmed only so far as the available fund balance in the coming fiscal year. Additional Asset Seizure funding may become available for appropriation in the coming fiscal year at which time the Budget Resolution adopted in concurrence with the Annual Budget allows for appropriation and budgeting of the additional asset seizure funds at that time received.

SPECIAL REVENUE FUNDS

280 – Library Ownership

Funds are received annually from the Sacramento Public Library Fund and are used to maintain existing infrastructure and to fund capital improvements and repairs such as replacements of flooring, heating, ventilation and air conditioning, and roofing at Elk Grove's library.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	103,093	138,356	138,356	138,356	-
Operating Expenses	57,919	50,250	50,250	50,250	-
Capital Outlay	-	400,000	-	500,000	100,000
Transfers	9,671	11,759	11,759	12,942	1,183
Capital Outlay Rollover	-	-	-	400,000	400,000
Total Expenditures	67,590	462,009	62,009	963,192	501,183
Surplus / (Deficit)	35,503	(323,653)	76,347	(824,836)	(501,183)
Available Fund Balance	1,117,310	793,657	1,193,657	368,821	

285 - Neighborhood Stabilization

The Housing and Economic Recovery Act grants funds are used for neighborhood stabilization programs related to abandoned and foreclosed properties.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	7,196	61,017	61,017	61,017	-
Operating Expenses	61,508	465,500	165,500	415,500	(50,000)
Total Expenditures	61,508	465,500	165,500	415,500	(50,000)
Surplus / (Deficit)	(54,312)	(404,483)	(104,483)	(354,483)	50,000
Available Fund Balance	529,829	125,346	425,346	70,863	

294 - Measure A Maintenance

A portion of the proceeds from Sacramento County voter-approved Measure A is dedicated to local street and landscape maintenance, repair, and rehabilitation. The half-cent sales tax, originally approved in 1988, was renewed by voters for an additional 30 years in 2004.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	5,794,692	5,882,869	5,820,887	5,812,943	(69,926)
Compensation	185,837	245,907	259,044	287,707	41,800
Operating Expenses	3,781,600	4,856,658	3,725,022	3,185,000	(1,671,658)
Capital Outlay	1,065,838	3,181,583	1,963,096	3,480,330	298,747
Transfers	302,526	729,588	729,588	758,595	29,007
Capital Outlay Rollover	-	-	-	578,140	578,140
Total Expenditures	5,335,801	9,013,736	6,676,750	8,289,772	(723,964)
Surplus / (Deficit)	458,891	(3,130,867)	(855,863)	(2,476,829)	654,038
Available Fund Balance	7,204,497	4,073,630	6,348,634	3,871,805	

SPECIAL REVENUE FUNDS

295 – Development Services

This Fund encompasses the financial activity related to commercial, industrial, and residential development within the City limits including planning, building, and engineering operations. Funds are primarily accumulated via fee revenues generated from development-related activity and operations.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	11,805,137	11,061,398	11,299,453	9,997,060	(1,064,338)
Compensation	1,504,865	1,895,983	1,491,407	1,904,024	8,041
Operating Expenses	7,002,706	7,277,431	7,167,141	5,962,800	(1,314,631)
Internal Services	859,138	1,074,271	1,074,271	1,007,828	(66,443)
Transfers	877,141	809,181	809,181	451,802	(357,379)
Total Expenditures	10,243,850	11,056,866	10,542,000	9,326,454	(1,730,412)
Surplus / (Deficit)	1,561,287	4,532	757,453	670,606	666,074
Available Fund Balance	3,379,568	3,384,100	4,137,021	4,807,627	

Note: The nature of development activity and its associated revenues (and expenditures) can be volatile given the uncertainty of market and economic conditions. Certain years can yield deficits while other years yield surpluses.

296 – Public Works Administration

This fund represents the Public Works Department's administrative costs including its Divisions of Administration, Capital Improvement Program, and Engineering Support. Expenditures in this fund are supported by overhead allocation revenue from the General Fund, Special Revenue Funds, and Capital Funds.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	5,554,446	5,177,216	5,079,547	8,999,931	3,822,715
Compensation	1,480,406	2,747,630	2,383,712	3,651,173	903,543
Operating Expenses	1,705,331	3,729,224	3,438,192	3,069,300	(659,924)
Internal Services	1,342,030	1,167,225	1,167,225	1,687,407	520,182
Capital Outlay	46,814	-	-	-	-
Transfers	3,136,478	482,128	482,128	497,532	15,404
Total Expenditures	7,711,059	8,126,207	7,471,257	8,905,412	779,205
Surplus / (Deficit)	(2,156,613)	(2,948,991)	(2,391,710)	94,519	3,043,510
Available Fund Balance	3,053,657	104,666	661,947	756,466	

Note: There was a one-time transfer-out expenditure in FY 2022, and reduction in transfer-in revenues in both FY 2022 and FY 2023, to reimburse various funds that were over-charged in recent years in the Internal Service Plan.

301 – Federal Capital Grants

The City competes for and is awarded many types of federal capital grants. Some examples of these grants include CMAQ (Congestion Mitigation and Air Quality), HSIP (Highway Safety Improvement Program), HBP (Highway Bridge Program), and Safe Routes to School (SRTS) grants. Grant revenues are a combination of advanced and reimbursable funding and may not always be received within the same year as expenditures.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,085,673	5,130,011	5,130,011	20,249,834	15,119,823
Operating Expenses	-	9,919,297	-	13,477,970	3,558,673
Capital Outlay	1,254,028	3,691,718	865,349	-	(3,691,718)
Capital Outlay Rollover	-	-	-	10,809,296	10,809,296
Total Expenditures	1,254,028	13,611,015	865,349	24,287,266	10,676,251
Surplus / (Deficit)	831,645	(8,481,004)	4,264,662	(4,037,432)	4,443,572
Available Fund Balance	(224,370)	(8,705,374)	4,040,292	2,860	

Note: The City continues to diligently pursue federal grant funding and the FY 2024 Budget reflects the City’s revised projections.

302 – State Capital Grants

The City competes for and is awarded many types of state capital grants. Some examples of these grants include State Transportation Improvement Program grants, Housing Related Park Program grants, State Safe Routes to School grants, and various Proposition 1B grants. Grant revenues are a combination of advanced and reimbursable funding and may not always be received within the same year as expenditures.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	6,493,219	4,236,373	4,236,373	10,312,329	6,075,956
Operating Expenses	-	892,000	-	8,985,200	8,093,200
Capital Outlay	5,355,472	1,438,819	502,537	-	(1,438,819)
Transfers	1,023,066	-	-	-	-
Capital Outlay Rollover	-	-	-	1,163,282	1,163,282
Total Expenditures	6,378,538	2,330,819	502,537	10,148,482	7,817,663
Surplus / (Deficit)	114,681	1,905,554	3,733,836	163,847	(1,741,707)
Available Fund Balance	(3,897,683)	(1,992,129)	(163,847)	-	

Note: The City continues to diligently pursue State grant funding and the FY 2024 Budget reflects the City’s revised projections.

305 - Local Transportation Fund (LTF) - Bikes & Pedestrian

TDA funding is used for public transportation planning, public transportation services, and community transit purposes. LTF allocations are for transit bicycle/pedestrian uses.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	3,464	122,396	122,396	313,147	190,751
Capital Outlay	285,248	126,008	-	-	(126,008)
Transfers	51,029	7,396	7,396	35,577	28,181
Capital Outlay Rollover	-	-	-	9,901	9,901
Total Expenditures	336,277	133,404	7,396	45,478	(87,926)
Surplus / (Deficit)	(332,813)	(11,008)	115,000	267,669	278,677
Available Fund Balance	(382,669)	(393,677)	(267,669)	-	

311 - Capital Facilities Fee (CFF) – City Administrative Facilities

Funds new development’s share of the construction/acquisition of City Administrative Facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	212,411	235,410	235,410	314,491	79,081
Operating Expenses	853	1,500	1,500	1,500	-
Total Expenditures	853	1,500	1,500	1,500	-
Surplus / (Deficit)	211,558	233,910	233,910	312,991	79,081
Available Fund Balance	2,079,798	2,313,708	2,313,708	2,626,699	

312 - CFF – Police

Funds new development’s share of the construction/acquisition of police facilities, patrol vehicles and related equipment.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	644,014	595,559	632,015	801,944	206,385
Operating Expenses	1,483	2,000	2,000	2,000	-
Capital Outlay	-	189,938	189,938	170,327	(19,611)
Transfers	-	611,326	611,326	755,400	144,074
Total Expenditures	1,483	803,264	803,264	927,727	124,463
Surplus / (Deficit)	642,531	(207,705)	(171,249)	(125,783)	81,922
Available Fund Balance	3,740,341	3,532,636	3,569,092	3,443,309	

313 – CFF Corp Yard

Funds new development’s share of the construction/acquisition of corporation yard facilities and equipment.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	513,914	421,112	441,014	570,753	149,641
Operating Expenses	584	1,000	1,000	1,000	-
Capital Outlay	-	150,000	150,000	250,000	100,000
Transfers	176,280	176,530	176,530	176,547	17
Total Expenditures	176,864	327,530	327,530	427,547	100,017
Surplus / (Deficit)	337,050	93,582	113,484	143,206	49,624
Available Fund Balance	1,385,728	1,479,310	1,499,212	1,642,418	

315 – CFF Library

Funds new development’s share of the construction/acquisition of library facilities and equipment.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	614,924	713,779	714,029	1,467,290	753,511
Operating Expenses	2,329	3,000	3,000	3,000	-
Capital Outlay	-	1,000,000	35,750	2,353,791	1,353,791
Transfers	510	-	-	-	-
Capital Outlay Rollover	-	-	-	964,250	964,250
Total Expenditures	2,839	1,003,000	38,750	3,321,041	2,318,041
Surplus / (Deficit)	612,085	(289,221)	675,279	(1,853,751)	(1,564,530)
Available Fund Balance	5,594,442	5,305,221	6,269,721	4,415,970	

Note: The \$2.35 million budgeted for Capital Outlay spending in FY 2024 is toward the 9260 Elk Grove Blvd Library Improvements project.

317 – CFF Transit Facilities

Funds new development’s share of the construction/acquisition of transit facilities and equipment.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	545,311	392,866	488,475	514,835	121,969
Operating Expenses	2,224	3,000	3,000	3,000	-
Transfers	798	-	-	-	-
Total Expenditures	3,022	3,000	3,000	3,000	-
Surplus / (Deficit)	542,289	389,866	485,475	511,835	121,969
Available Fund Balance	5,457,300	5,847,166	5,942,775	6,454,610	

319 – CFF Admin

This fee is levied to cover the cost of administering the citywide Capital Facilities Impact Fee Program.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	103,910	89,087	94,450	121,391	32,304
Compensation	8,544	9,344	6,175	12,988	3,644
Operating Expenses	415	6,000	6,000	26,000	20,000
Transfers	43,864	599	599	714	115
Total Expenditures	52,823	15,943	12,774	39,702	23,759
Surplus / (Deficit)	51,087	73,144	81,676	81,689	8,545
Available Fund Balance	515,044	588,188	596,720	678,409	

324 – East Franklin Landscape Corridor Fee

This fee is used to fund the design and construction of landscape corridors in the East Franklin Specific Plan.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(271,694)	53,731	53,731	163,516	109,785
Capital Outlay	6,000	3,128,606	-	-	(3,128,606)
Transfers	5,295	17,926	17,926	463	(17,463)
Capital Outlay Rollover	-	-	-	3,128,606	3,128,606
Total Expenditures	11,295	3,146,532	17,926	3,129,069	(17,463)
Surplus / (Deficit)	(282,989)	(3,092,801)	35,805	(2,965,553)	127,248
Available Fund Balance	5,911,430	2,818,629	5,947,235	2,981,682	

Note: The \$3.1 million budgeted for Capital Outlay spending in FY 2024 is toward Tree Planting on Whitelock Parkway.

326 - East Franklin Fee – Administration

This fee covers the City’s cost of administering the East Franklin Fee Program.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	76,412	5,106	5,106	5,106	-
Operating Expenses	2,780	5,000	5,000	5,000	-
Transfers	2,027	2,023	2,023	2,072	49
Total Expenditures	4,807	7,023	7,023	7,072	49
Surplus / (Deficit)	71,605	(1,917)	(1,917)	(1,966)	(49)
Available Fund Balance	432,267	430,350	430,350	428,384	

328 - Elk Grove Roadway Fee

This fee is a Citywide multi-zonal fee program that typically funds the center lanes and medians of major roadways, major intersections, freeway interchanges, and bridges.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	6,360,427	5,055,025	6,586,937	5,300,656	245,631
Compensation	21,419	23,650	23,966	20,488	(3,162)
Operating Expenses	114,140	1,010,000	970,000	940,000	(70,000)
Capital Outlay	9,411,754	22,035,382	4,181,200	15,809,966	(6,225,416)
Debt Service	-	23,120	-	-	(23,120)
Transfers	313,237	479,885	479,885	1,245,388	765,503
Capital Outlay Rollover	-	-	-	15,772,162	15,772,162
Total Expenditures	9,860,550	23,572,037	5,655,051	33,788,004	10,215,967
Surplus / (Deficit)	(3,500,123)	(18,517,012)	931,886	(28,487,348)	(9,970,336)
Available Fund Balance	37,621,023	19,104,011	38,552,909	10,065,561	

Note: The FY 2024 Capital Outlay Rollover amounts include funding for large projects such as Whitelock Parkway and State Route 99 Interchange Project, Kammerer Road Phase 1: Two-Lane Extension from Lent Ranch to I-5, and Lotz Promenade & Lotz Parkway improvements.

329 - Impact Fee Administration

The City receives a 50% share of the administrative fee component in two fee programs that the City administers on behalf of the Cosumnes Community Services District - the Laguna South Fire Fee Program and the East Elk Grove Park and Fire Fee Program. This fund includes a separate sub-account for each of these two fee programs. These funds are used to cover the City's cost of administering these two fee programs.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	53,569	44,500	50,841	44,500	-
Compensation	37,484	41,388	41,943	6,402	(34,986)
Operating Expenses	207	250	250	250	-
Transfers	26,666	26,509	26,509	20,972	(5,537)
Total Expenditures	64,357	68,147	68,702	27,624	(40,523)
Surplus / (Deficit)	(10,788)	(23,647)	(17,861)	16,876	40,523
Available Fund Balance	479,432	455,785	461,571	478,447	

330 – Laguna Ridge Specific Plan Quimby In Lieu Fee

This fee is paid by developers in Laguna Ridge whose developments do not dedicate 5 acres of parkland per 1,000 residents. These funds are used to cover the City's cost of acquiring public parkland including reimbursement to Developers that have over-dedicated Quimby required parkland.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	397,851	1,925,802	1,925,802
Debt Service	-	-	-	1,814,811	1,814,811
Total Expenditures	-	-	-	1,814,811	1,814,811
Surplus / (Deficit)	-	-	397,851	110,991	110,991
Available Fund Balance	-	-	397,851	508,842	

Note: This fund did not experience revenue or spending activity in FY 2022. Significant revenue is anticipated in FY 2024, however this fund is liable for an interfund loan, hence the debt service payment in FY 2024.

331 – Laguna Ridge Supplemental Park Land Acquisition Fee

This fee is paid by developers whose developments are required to dedicate 4 acres of parkland per 1,000 residents. These funds are used to cover the City’s cost of acquiring public parkland.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	219,897	533,604	533,604	1,636,845	1,103,241
Transfers	220,435	220,752	220,752	220,773	21
Total Expenditures	220,435	220,752	220,752	220,773	21
Surplus / (Deficit)	(538)	312,852	312,852	1,416,072	1,103,220
Available Fund Balance	431,623	744,475	744,475	2,160,547	

332 Laguna Ridge Supplemental Park Facilities Fee

This fee is collected for park facility construction in Laguna Ridge. Facilities eligible for reimbursement through this program include neighborhood, local, and portions of community parks. All park facilities in Laguna Ridge are eligible for funding from this source.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	846,766	690,994	690,994	3,121,255	2,430,261
Operating Expenses	35,750	31,551	9,041	66,500	34,950
Capital Outlay	2,209,373	466,207	202,642	-	(466,207)
Debt Service	-	497,000	496,707	-	(497,000)
Transfers	307,535	169,545	169,545	172,632	3,087
Capital Outlay Rollover	-	-	-	265,381	265,381
Total Expenditures	2,552,658	1,164,303	877,935	504,513	(659,789)
Surplus / (Deficit)	(1,705,892)	(473,309)	(186,941)	2,616,742	3,090,050
Available Fund Balance	687,224	213,915	500,283	3,117,025	

Note: FY 2023 included the full pay-off of the interfund loan from Fund 339, reflected in the Debt Service row.

Note: Fee revenues are expected to substantially increase in FY 2024 as a result of a new private development project in the Laguna Ridge area.

333 – Laguna Ridge Parks Administration

The Laguna Ridge Specific Plan Park Impact fee is for administering funding for local and neighborhood parks in the Laguna Ridge Specific Plan.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	40,547	165,695	165,695	194,171	28,476
Compensation	21,419	23,650	23,966	6,402	(17,248)
Operating Expenses	11,018	50,750	50,750	50,750	-
Total Expenditures	32,437	74,400	74,716	57,152	(17,248)
Surplus / (Deficit)	8,110	91,295	90,979	137,019	45,724
Available Fund Balance	771,576	862,871	862,555	999,574	

334 – Laguna Ridge Specific Plan (LRSP) – Phase 3 – Zone 2 Drainage Fee

This is an impact fee fund that assesses developments at issuance of building permit for the associated drainage infrastructure and provides reimbursement if a developer constructs its own infrastructure.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	906,090	530,067	530,067	5,000	(525,067)
Compensation	5,356	5,913	5,992	6,402	489
Operating Expenses	422	1,000	1,000	1,000	-
Total Expenditures	5,778	6,913	6,992	7,402	489
Surplus / (Deficit)	900,312	523,154	523,075	(2,402)	(525,556)
Available Fund Balance	1,054,771	1,577,925	1,577,846	1,575,444	

335 - Laguna West Service Area

Funds ongoing operations and maintenance costs for specialized services related to drainage, roadways, and street sweeping in the Laguna West Service Area.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	41,333	67,235	67,235	67,235	-
Operating Expenses	54,566	57,524	57,524	57,900	376
Transfers	4,314	4,363	4,363	9,714	5,351
Total Expenditures	58,880	61,887	61,887	67,614	5,727
Surplus / (Deficit)	(17,547)	5,348	5,348	(379)	(5,727)
Available Fund Balance	598,178	603,526	603,526	603,147	

336 - Lakeside Service Area

This service area funds the review of the Homeowners Association’s mitigation/ compliance efforts for the Lakeside Lake.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(2,637)	837	837	837	-
Operating Expenses	35	58	58	61	3
Transfers	1,762	1,866	1,866	2,027	161
Total Expenditures	1,797	1,924	1,924	2,088	164
Surplus / (Deficit)	(4,434)	(1,087)	(1,087)	(1,251)	(164)
Available Fund Balance	79,950	78,863	78,863	77,612	

338 - External Agencies Fund

This fund holds contributions from external agencies toward major capital infrastructure improvements.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,163,564	-	-	432,335	432,335
Capital Outlay	1,874,457	563,785	-	-	(563,785)
Capital Outlay Rollover	-	-	-	23,400	23,400
Total Expenditures	1,874,457	563,785	-	23,400	(540,385)
Surplus / (Deficit)	289,107	(563,785)	-	408,935	972,720
Available Fund Balance	(408,935)	(972,720)	(408,935)	-	

339 – In-Lieu Roadway

Funds development’s share of roadway improvements in lieu of constructing the enhancement.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	153,648	597,000	596,707	100,000	(497,000)
Operating Expenses	744	500	500	500	-
Capital Outlay	1,336,283	80,278	-	900,000	819,722
Debt Service	490,000	-	-	-	-
Transfers	522	104,645	104,645	562,260	457,615
Total Expenditures	1,827,549	185,423	105,145	1,462,760	1,277,337
Surplus / (Deficit)	(1,673,901)	411,577	491,562	(1,362,760)	(1,774,337)
Available Fund Balance	2,981,180	3,392,757	3,472,742	2,109,982	

Note: FY 2023 includes the full repayment of the interfund loan to Fund 332, reflected in the Revenue Total Revenue row.

341 - Community Facilities District (CFD) 2002-1 East Franklin

The purpose of the District is to permit the levy of special taxes to fund the construction and acquisition of certain facilities. The public improvements eligible to be financed through the District include the construction, reconstruction, or reconfiguration of streets, wastewater systems, potable and non-potable water systems, drainage systems, and other public facility improvements. Levy revenues are collected in the corresponding Debt Services fund (Fund 757) to service the outstanding debt service, and any remaining levy amounts are available to be transferred into this fund to pay for eligible public improvements.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(318,513)	51,008	51,008	51,008	-
Compensation	23,907	24,747	374	11,086	(13,661)
Operating Expenses	13,195	35,163	35,163	36,041	878
Capital Outlay	5,841,178	3,146,755	1,064,566	-	(3,146,755)
Transfers	462,119	425,192	425,192	1,241,956	816,764
Capital Outlay Rollover	-	-	-	660,814	660,814
Total Expenditures	6,340,399	3,631,857	1,525,295	1,949,897	(1,681,960)
Surplus / (Deficit)	(6,658,912)	(3,580,849)	(1,474,287)	(1,898,889)	1,681,960
Available Fund Balance	7,650,111	4,069,262	6,175,824	4,276,935	

343 - CFD 2003-1 Poppy Ridge

The purpose of the District is to permit the levy of special taxes to fund the construction and acquisition of certain facilities. The public improvements eligible to be financed through the CFD include the construction, reconstruction, or reconfiguration of streets, wastewater systems, potable and non-potable water systems, drainage systems, and other public facility improvements. Levy revenues are collected in the corresponding Debt Services fund (Fund 758) to service the outstanding debt service and any remaining levy amounts are available to be transferred into this fund to pay for eligible public improvements.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	550,609	106,152	106,152	106,152	-
Compensation	23,907	24,747	374	11,086	(13,661)
Operating Expenses	8,201	88,050	47,263	23,788	(64,262)
Capital Outlay	19,695	182,534	-	-	(182,534)
Transfers	219,003	13,748	13,748	13,440	(308)
Capital Outlay Rollover	-	-	-	100,000	100,000
Total Expenditures	270,806	309,079	61,385	148,314	(160,765)
Surplus / (Deficit)	279,803	(202,927)	44,767	(42,162)	160,765
Available Fund Balance	605,984	403,057	650,751	608,589	

344 - CFD 2005-1 Laguna Ridge

The purpose of the District is to levy special taxes to fund infrastructure and operation & maintenance services in Laguna Ridge. The infrastructure component displayed here funds the construction, reconstruction, or reconfiguration of streets, wastewater systems, potable and non-potable water systems, drainage systems, parks and parkway facilities, and other public facility improvements. Levy revenues are collected in the corresponding Debt Services fund (Fund 756) to service the outstanding debt service, and any remaining levy amounts are available to be transferred into this fund to pay for eligible public improvements.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	21,291,575	2,415,485	2,415,485	243,964	(2,171,521)
Compensation	25,500	26,394	398	33,876	7,482
Operating Expenses	521,755	13,020,020	13,011,980	250,000	(12,770,020)
Capital Outlay	3,565,363	3,442,973	163,092	1,330,267	(2,112,706)
Transfers	1,566,146	851,325	851,325	1,536,703	685,378
Capital Outlay Rollover	-	-	-	1,498,262	1,498,262
Total Expenditures	5,678,764	17,340,712	14,026,795	4,649,108	(12,691,604)
Surplus / (Deficit)	15,612,811	(14,925,227)	(11,611,310)	(4,405,144)	10,520,083
Available Fund Balance	23,381,717	8,456,490	11,770,407	7,365,263	

Note: A portion of the amount in the Transfers line for FY 2023 and FY 2024 is a portion of Fund 360’s share of debt service expense associated with the Preserve at District56.

Note: One-time revenues are received in this fund from Fund 756 to reimburse developers for public facility construction and dedication, as a result of ongoing development activity in the Laguna Ridge area. The reimbursement activity can result in large fluctuations in revenue and spending activity.

345 – District56 Nature Area and Old Town Plaza Capital Improvements

The purpose of this fund is to pay for costs associated with the District56 Nature Area and Old Town Plaza.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	19,799	-	-	-	-
Operating Expenses	28,198	250	250	250	-
Capital Outlay	1,532,268	299,194	50,000	-	(299,194)
Capital Outlay Rollover	-	-	-	139,801	139,801
Total Expenditures	1,560,466	299,444	50,250	140,051	(159,393)
Surplus / (Deficit)	(1,540,667)	(299,444)	(50,250)	(140,051)	159,393
Available Fund Balance	333,882	34,438	283,632	143,581	

346 – Animal Shelter Capital Improvement

The purpose of this fund is to pay for costs related to the City of Elk Grove Animal Shelter.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	215,883	387	387	387	-
Operating Expenses	79	500	500	500	-
Transfers	214,937	-	-	-	-
Total Expenditures	215,016	500	500	500	-
Surplus / (Deficit)	867	(113)	(113)	(113)	-
Available Fund Balance	2,942	2,829	2,829	2,716	

Note: As construction on the Animal Shelter has been completed and the project has been closed out, the City intends to close this fund in FY 2024.

347 – Laguna Area Community Facilities District

The Laguna Area Community Facilities District was established for the acquisition and development of public facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(32,677)	9,693	9,693	9,693	-
Operating Expenses	436	250	250	250	-
Total Expenditures	436	250	250	250	-
Surplus / (Deficit)	(33,113)	9,443	9,443	9,443	-
Available Fund Balance	995,941	1,005,384	1,005,384	1,014,827	

348 – Laguna West Community Facilities District

The Laguna West Community Facilities District was established by the County of Sacramento Board of Supervisors and is administered by the County of Sacramento. The District was established to fund the acquisition and construction of the public facilities necessary to serve the Laguna West area, including major roadways, drainage facilities, highway interchanges, basic park improvements, and fire protection services.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(2,462)	1,817	1,817	1,817	-
Operating Expenses	60	120	120	120	-
Total Expenditures	60	120	120	120	-
Surplus / (Deficit)	(2,522)	1,697	1,697	1,697	-
Available Fund Balance	138,108	139,805	139,805	141,502	

349 – Lakeside Community Facilities District

The Lakeside Community Facilities District was established by the County of Sacramento Board of Supervisors and is administered by the County of Sacramento. The CFD was established to fund the acquisition and construction of certain public facilities necessary to serve the Laguna West area, including major roadways, drainage facilities, highway interchanges, basic park improvements, and fire protection services.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	158,517	158,517
Capital Outlay	-	157,903	-	-	(157,903)
Capital Outlay Rollover	-	-	-	157,903	157,903
Total Expenditures	-	157,903	-	157,903	-
Surplus / (Deficit)	-	(157,903)	-	614	158,517
Available Fund Balance	(614)	(158,517)	(614)	-	

351 – Federal Capital Grant 2

In addition to Fund 301, this fund was established to account for grants received from the Federal government to fund capital projects that are not otherwise included in Fund 301.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,815	3,635,463	3,635,463	1,405,463	(2,230,000)
Operating Expenses	-	4,443,103	-	598,000	(3,845,103)
Capital Outlay	5,362	945,411	144,360	-	(945,411)
Capital Outlay Rollover	-	-	-	4,283,558	4,283,558
Total Expenditures	5,362	5,388,514	144,360	4,881,558	(506,956)
Surplus / (Deficit)	(2,547)	(1,753,051)	3,491,103	(3,476,095)	(1,723,044)
Available Fund Balance	(5,271)	(1,758,322)	3,485,832	9,737	

352 – State Capital Grant 2

In addition to Fund 302, this fund was established to account for grants received from the State government to fund capital projects that are not otherwise included in Fund 302.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	6,327,204	-	-	6,717,819	6,717,819
Operating Expenses	-	102,000	-	6,092,374	5,990,374
Capital Outlay	5,046,513	365,351	114,840	-	(365,351)
Capital Outlay Rollover	-	-	-	95,160	95,160
Total Expenditures	5,046,513	467,351	114,840	6,187,534	5,720,183
Surplus / (Deficit)	1,280,691	(467,351)	(114,840)	530,285	997,636
Available Fund Balance	(415,445)	(882,796)	(530,285)	-	-

356 – Southeast Policy Area (SEPA) Park Fee

This fee is an impact fee fund that assesses developments in the Southeast Policy Area at building permit issuance for park facilities and also provides fee credits if a developer constructs their own park facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	1,562,979	1,857,454	1,857,454	1,954,330	96,876
Compensation	-	-	-	12,805	12,805
Operating Expenses	9,347	692,043	591,200	591,200	(100,843)
Capital Outlay	-	-	-	1,710,000	1,710,000
Total Expenditures	9,347	692,043	591,200	2,314,005	1,621,962
Surplus / (Deficit)	1,553,632	1,165,411	1,266,254	(359,675)	(1,525,086)
Available Fund Balance	3,813,747	4,979,158	5,080,001	4,720,326	-

Note: The FY 2024 Capital Outlay Rollover amount is for funding toward the Park K (Mendes) project.

357 – Southeast Policy Area Trail Facility Fee

This fee is an impact fee assessed on developments in the Southeast Policy Area at building permit issuance for trail facilities, and also provides fee credits if a developer dedicates or constructs their own trail facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,426,863	1,673,012	1,673,012	1,760,616	87,604
Compensation	-	-	-	12,805	12,805
Operating Expenses	3,897	551,200	551,200	551,200	-
Total Expenditures	3,897	551,200	551,200	564,005	12,805
Surplus / (Deficit)	2,422,966	1,121,812	1,121,812	1,196,611	74,799
Available Fund Balance	4,515,650	5,637,462	5,637,462	6,834,073	-

358 – Southeast Policy Area Trail Land Fee

This fee is an impact fee assessed on developments in the Southeast Policy Area at building permit issuance for trail lands, and also provides fee credits if a developer dedicates or constructs their own trail facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Available Fund Balance	-	-	-	-	-

360 - Laguna Ridge Park Fee

The Laguna Ridge Park fee program fund is responsible for the ongoing debt service for the District56 Nature Area project. The fund also pays its fair share portion of the construction costs of the Bartholomew Sports Park, which is paid to the Cosumnes Community Services District in installment payments based on the revenue activity in this fund.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	313,367	485,927	485,927	1,112,140	626,213
Compensation	10,710	11,825	11,985	12,805	980
Operating Expenses	46,682	110,389	110,389	204,352	93,963
Transfers	-	500,000	500,000	-	(500,000)
Total Expenditures	57,392	622,214	622,374	217,157	(405,057)
Surplus / (Deficit)	255,975	(136,287)	(136,447)	894,983	1,031,270
Available Fund Balance	305,644	169,357	169,197	1,064,180	

Note: The amount budgeted in the Transfers line for FY 2023 is for the majority of this fund's share of debt service expense associated with the Preserve at District56. However, payment of this amount is contingent upon available funds at the time the payment is due. If this fund cannot afford the payment, Fund 343 and/or Fund 344 will make the payment in lieu. Due to the uncertainty and unpredictability of the \$1.1M in fee revenues budgeted for FY 2024, no debt service is budgeted for.

361 – Police Campus Facilities Improvements

Expenditures in this fund are associated with capital improvements to various Police facilities. The expenditures are funded from bond proceeds received from the Debt Service Elk Grove Finance Authority – Police Campus Improvements Fund (Fund 408), where the debt service payments are made.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	12,673,115	-	180	-	-
Capital Outlay	1,836,868	11,155,210	1,951,300	250,000	(10,905,210)
Capital Outlay Rollover	-	-	-	6,572,700	6,572,700
Total Expenditures	1,836,868	11,155,210	1,951,300	6,822,700	(4,332,510)
Surplus / (Deficit)	10,836,247	(11,155,210)	(1,951,120)	(6,822,700)	4,332,510
Available Fund Balance	10,836,248	(318,962)	8,885,128	2,062,428	

365 – Freeway Mitigation Fee

This impact fee program provides funding for development transportation mitigation projects for cases in which developers do not provide the required transportation improvements with their new developments.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	598,030	-	-	-	-
Operating Expenses	150	50	50	50	-
Total Expenditures	150	50	50	50	-
Surplus / (Deficit)	597,880	(50)	(50)	(50)	-
Available Fund Balance	712,554	712,504	712,504	712,454	

368 – Active Transportation Fee

This fund captures the activity associated with the active transportation component of the Roadway Fee program.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	806,780	806,780
Compensation	-	-	-	20,488	20,488
Operating Expenses	-	-	-	20,000	20,000
Capital Outlay	-	-	-	628,000	628,000
Total Expenditures	-	-	-	668,488	668,488
Surplus / (Deficit)	-	-	-	138,292	138,292
Available Fund Balance	-	-	-	138,292	

Note: Active transportation revenue and expenditure activity shall be shown separately from the Roadway Fee Fund (Fund 328) starting in FY 2024.

370 – SEPA Cost Recovery

This fee is an impact fee that assesses developments in the Southeast Policy Area at final map or building permit issuance for the City’s costs to prepare the Southeast Policy Area Strategic Plan.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(10,092)	249,370	376,706	261,141	11,771
Operating Expenses	135	10,500	10,500	10,500	-
Total Expenditures	135	10,500	10,500	10,500	-
Surplus / (Deficit)	(10,227)	238,870	366,206	250,641	11,771
Available Fund Balance	307,586	546,456	673,792	924,433	

371 – SEPA Channel Fee

This fee is an impact fee that assesses developments in the Southeast Policy Area at improvement plan approval for channel infrastructure and provides fee credits if a developer constructs its own infrastructure.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	216,692	771,104	771,104	891,472	120,369
Operating Expenses	452	4,000	4,000	4,000	-
Total Expenditures	452	4,000	4,000	4,000	-
Surplus / (Deficit)	216,240	767,104	767,104	887,472	120,369
Available Fund Balance	1,293,211	2,060,315	2,060,315	2,947,787	

372 – SEPA City Infrastructure Drainage Fee

This fee is an impact fee that assesses developments in the Southeast Policy Area at improvement plan approval to reimburse the City for its upfront costs associated with the drainage infrastructure, including design and permitting for the Shed C Channel and certain property acquisitions for the Channel.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	361,098	217,905	278,454	242,319	24,414
Operating Expenses	157	10,500	10,500	10,500	-
Total Expenditures	157	10,500	10,500	10,500	-
Surplus / (Deficit)	360,941	207,405	267,954	231,819	24,414
Available Fund Balance	696,038	903,443	963,992	1,195,811	

373 – SEPA Zone 1 North Sub-Shed Basin Fee

Funds new developments share of the basin infrastructure that serves the North Sub-Shed which includes Sub-sheds S1A, S1B, S2 and S3.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,380,849	1,975,794	2,187,088	1,634,050	(341,744)
Operating Expenses	96	10,500	10,500	10,500	-
Total Expenditures	96	10,500	10,500	10,500	-
Surplus / (Deficit)	2,380,753	1,965,294	2,176,588	1,623,550	(341,744)
Available Fund Balance	2,371,717	4,337,011	4,548,305	6,171,855	

374 – SEPA Zone 1 Basin S4

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S4.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Available Fund Balance	-	-	-	-	

375 – SEPA Zone 1 Basin S5

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S5.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Available Fund Balance	-	-	-	-	

376 – SEPA Zone 1 Basin S6

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S6.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	(23,141)	-	-	525,362	525,362
Operating Expenses	310	1,500	1,500	1,500	-
Total Expenditures	310	1,500	1,500	1,500	-
Surplus / (Deficit)	(23,451)	(1,500)	(1,500)	523,862	525,362
Available Fund Balance	708,875	707,375	707,375	1,231,237	

377 – SEPA Zone 1 Basin S7

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S7.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Available Fund Balance	-	-	-	-	

378 – SEPA Zone 1 Basin S8

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S8.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Available Fund Balance	-	-	-	-	-

379 – SEPA Zone 1 Basin S9

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S9.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Available Fund Balance	-	-	-	-	-

380 – SEPA & LRSP Phase 3 Admin Fee

This fee covers the City's cost to administer the Southeast Policy Area Zone 1 and Laguna Ridge Supplemental Plan Zone 2 Impact Fee Programs.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	236,901	257,404	259,596	215,314	(42,090)
Compensation	-	-	-	14,086	14,086
Operating Expenses	2,858	10,500	2,000	2,500	(8,000)
Total Expenditures	2,858	10,500	2,000	16,586	6,086
Surplus / (Deficit)	234,043	246,904	257,596	198,728	(48,176)
Available Fund Balance	281,084	527,988	538,680	737,408	

393 – Measure A Safety, Streetscape, Pedestrian, Bike, and Facilities

Measure A is a countywide one-half percent sales tax that was extended by voters in 2004 for 30 years. This fund is dedicated to the portion of Measure A revenues earmarked for streetscaping, pedestrian, and bicycle facilities.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	778,013	867,765	853,890	857,827	(9,938)
Operating Expenses	918	890	890	890	-
Capital Outlay	787,162	2,297,451	641,453	954,510	(1,342,941)
Transfers	81,132	43,481	43,481	200,679	157,198
Capital Outlay Rollover	-	-	-	1,486,055	1,486,055
Total Expenditures	869,212	2,341,822	685,824	2,642,134	300,312
Surplus / (Deficit)	(91,199)	(1,474,057)	168,066	(1,784,307)	(310,250)
Available Fund Balance	1,988,483	514,426	2,156,549	372,242	

Note: The FY 2024 Capital Outlay Rollover amount includes funding for projects such as Laguna Creek Trail and West Stockton Blvd. Multi-Modal Improvements, Elk Grove Creek Trail - Emerald Vista to Elk Grove-Florin Road, and Laguna Creek Trail and Bruceville Road Improvements.

394 - Measure A Traffic Control and Safety

Measure A is a countywide one-half percent sales tax extended by voters in 2004 for 30 years. This fund is dedicated to the portion of Measure A revenues earmarked for traffic control and safety improvements.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	557,028	586,685	577,330	579,692	(6,993)
Compensation	-	-	-	203,188	203,188
Operating Expenses	127,461	204,700	161,850	221,200	16,500
Capital Outlay	175,125	971,520	163,009	345,000	(626,520)
Transfers	79,075	53,358	53,358	61,659	8,301
Capital Outlay Rollover	-	-	-	698,704	698,704
Total Expenditures	381,661	1,229,578	378,217	1,529,751	300,173
Surplus / (Deficit)	175,367	(642,893)	199,113	(950,059)	(307,166)
Available Fund Balance	937,653	294,760	1,136,766	186,707	

Note: The FY 2024 Capital Outlay Rollover amount includes funding for projects such as Franklin Boulevard Cycle Track Phase 1, the speed control program and guard rail replacements.

DEBT SERVICE FUNDS

403 Debt Service Elk Grove Finance Authority – Laguna Palms Campus

The purpose of this fund is to pay for debt service on bonds that were issued to finance and re-finance the Laguna Palms Campus City-owned buildings. The fund accumulates and disburses lease revenues semi-annually to pay for debt service on the outstanding bonds.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	547,274	358,060	358,060	590,960	232,900
Operating Expenses	1,713	4,470	4,470	4,470	-
Debt Service	587,723	585,432	585,432	582,900	(2,532)
Total Expenditures	589,436	589,902	589,902	587,370	(2,532)
Surplus / (Deficit)	(42,162)	(231,842)	(231,842)	3,590	235,432
Available Fund Balance	285,554	53,712	53,712	57,302	

406 Debt Service Elk Grove Finance Authority – Animal Shelter and Parkland

The purpose of this fund is to pay for debt service on bonds that were issued to finance the Animal Shelter and park land acquisition. The fund accumulates and disburses lease revenues semi-annually to pay for debt service on the outstanding bonds.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	1,503,434	1,305,222	1,305,222	1,305,347	125
Operating Expenses	4,156	10,050	10,050	10,050	-
Debt Service	1,301,331	1,303,207	1,303,207	1,303,332	125
Total Expenditures	1,305,487	1,313,257	1,313,257	1,313,382	125
Surplus / (Deficit)	197,947	(8,035)	(8,035)	(8,035)	-
Available Fund Balance	462,682	454,647	454,647	446,612	

407 Debt Service Elk Grove Finance Authority – District56 Nature Area and Old Town Plaza

The purpose of this fund is to pay for debt service on bonds that were issued to finance the construction of the District56 Nature Area and improvements to the Old Town Plaza. The fund accumulates and disburses lease revenues semi-annually to pay for debt service on the outstanding bonds.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	649,608	817,118	817,118	817,117	(1)
Operating Expenses	1,530	6,000	6,000	5,000	(1,000)
Debt Service	816,710	817,118	817,118	817,119	1
Total Expenditures	818,240	823,118	823,118	822,119	(999)
Surplus / (Deficit)	(168,632)	(6,000)	(6,000)	(5,002)	998
Available Fund Balance	530,451	524,451	524,451	519,449	

DEBT SERVICE FUNDS

408 Debt Service Elk Grove Finance Authority – City Hall Campus Improvements

The purpose of this fund is to pay for debt service on bonds that were issued to finance the construction of improvements to various City facilities. The fund accumulates and disburses lease revenues semi-annually to pay for debt service on the outstanding bonds.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	13,485,332	764,595	764,595	944,688	180,093
Operating Expenses	193,582	4,000	3,000	7,000	3,000
Debt Service	-	764,157	764,157	944,250	180,093
Transfers	13,020,638	-	-	-	-
Total Expenditures	13,214,220	768,157	767,157	951,250	183,093
Surplus / (Deficit)	271,112	(3,562)	(2,562)	(6,562)	(3,000)
Available Fund Balance	271,112	267,550	268,550	261,988	

501 – Solid Waste - Residential

This enterprise fund collects revenue related to residential waste service and collection which in turn funds the operations of residential waste collection and hauling.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	1,170,658	1,346,202	1,402,413	1,366,541	20,339
Compensation	306,482	461,356	213,866	353,013	(108,343)
Operating Expenses	175,186	355,162	305,580	441,072	85,910
Internal Services	60,771	67,914	67,914	76,274	8,360
Transfers	204,857	154,101	154,101	146,001	(8,100)
Total Expenditures	747,296	1,038,533	741,461	1,016,360	(22,173)
Surplus / (Deficit)	423,362	307,669	660,952	350,181	42,512
Available Fund Balance	5,286,595	5,594,264	5,947,547	6,297,728	

502 – Commercial Haulers

This enterprise fund collects revenue related to commercial waste service and collection which in turn funds the operations of commercial waste collection and hauling.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	622,533	604,776	933,837	948,397	343,621
Compensation	225,077	231,629	107,406	222,967	(8,662)
Operating Expenses	73,751	432,105	414,955	398,098	(34,008)
Internal Services	62,116	70,229	70,229	76,274	6,045
Transfers	109,722	121,722	121,722	124,694	2,972
Total Expenditures	470,666	855,685	714,312	822,033	(33,653)
Surplus / (Deficit)	151,867	(250,909)	219,525	126,364	377,274
Available Fund Balance	2,999,319	2,748,410	3,218,844	3,345,208	

503 – Drainage

The purpose of this fund is to provide storm water services. Revenues are generated from property tax and the Storm Water Utility Fee program and used to fund drainage and storm water operations, administration and capital expenses.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	7,501,482	8,592,949	8,575,208	8,727,152	134,203
Compensation	987,197	1,644,178	1,093,935	1,949,076	304,898
Operating Expenses	4,356,335	4,713,206	4,365,993	4,460,450	(252,756)
Internal Services	45,649	47,089	47,089	55,689	8,600
Capital Outlay	1,575,789	22,395,129	3,674,601	750,000	(21,645,129)
Transfers	790,968	786,379	786,379	744,635	(41,744)
Capital Outlay Rollover	-	-	-	16,948,620	16,948,620
Total Expenditures	7,755,938	29,585,981	9,967,997	24,908,470	(4,677,511)
Surplus / (Deficit)	(254,456)	(20,993,032)	(1,392,789)	(16,181,318)	4,811,714
Available Fund Balance	21,009,143	16,111	19,616,354	3,435,036	

Note: The FY 2024 Capital Outlay Rollover amount includes funding for projects such as Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project, Bond Road Storm Drain Improvements, Pump Station Improvements Phase 2, and Southeast Industrial Area Storm Drain Improvements.

ENTERPRISE FUNDS

506 – Special Waste Collection Center

This fund represents and accounts for the operating costs related to the Special Waste Collection Center.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	2,309,399	2,415,059	2,415,059	2,539,206	124,147
Compensation	138,114	151,103	144,851	269,810	118,707
Operating Expenses	733,083	862,525	862,125	1,231,281	368,756
Internal Services	62,116	69,829	70,229	76,274	6,445
Debt Service	8,734,388	-	-	-	-
Transfers	262,600	200,793	200,793	180,118	(20,675)
Total Expenditures	9,930,301	1,284,250	1,277,998	1,757,483	473,233
Surplus / (Deficit)	(7,620,902)	1,130,809	1,137,061	781,723	(349,086)
Available Fund Balance	2,170,031	3,300,840	3,307,092	4,088,815	

511 – Transit

This fund accounts for the City's share of costs for operation of the City's transit system.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	647,895	600,767	604,716	600,767	-
Compensation	110,970	136,386	131,951	81,517	(54,869)
Operating Expenses	3,510,218	49,097	49,097	68,505	19,408
Internal Services	9,026	5,348	5,348	4,123	(1,225)
Total Expenditures	3,630,214	190,831	186,396	154,145	(36,686)
Surplus / (Deficit)	(2,982,319)	409,936	418,320	446,622	36,686
Available Fund Balance	(3,046,117)	(2,636,181)	(2,627,797)	(2,181,175)	

Note: Revenues received from the Sacramento Regional Transit District over the next several years, per interagency agreements, will contribute toward reducing the negative fund balance. There was a one-time payment in FY 2022 of about \$3.5 million to the District associated with the terms of the annexation agreement.

INTERNAL SERVICE FUNDS

601 – Risk Management

Established to account for the self-insured position of the city's workers compensation and general liability insurance.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	4,957,478	7,149,698	6,486,666	7,185,536	35,838
Compensation	251,937	254,272	278,021	293,438	39,166
Operating Expenses	4,679,753	6,256,481	5,558,165	6,050,925	(205,556)
Internal Services	14,850	11,597	11,597	13,794	2,197
Transfers	301,444	213,325	3,112,204	267,592	54,267
Total Expenditures	5,247,984	6,735,675	8,959,987	6,625,749	(109,926)
Surplus / (Deficit)	(290,506)	414,023	(2,473,321)	559,787	145,764
Available Fund Balance	3,078,879	3,492,902	605,558	1,165,345	

Note: In FY 2023, nearly \$3 million in undesignated and unrestricted reserves is anticipated to be returned to a variety of funds that were overcharged over a span of several years in the Internal Service Fund plan.

602 – Fleet and Facilities

Established to account for the operation, maintenance and repair of city facilities and fleet.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	3,230,426	2,942,429	2,981,923	5,272,665	2,330,236
Compensation	657,328	723,181	695,081	786,189	63,008
Operating Expenses	1,742,837	1,981,561	1,936,018	2,375,617	394,056
Internal Services	164,821	182,332	182,332	204,989	22,657
Capital Outlay	863,846	2,018,670	1,053,252	2,737,000	718,330
Transfers	313,514	230,191	230,191	242,672	12,481
Capital Outlay Rollover	-	-	-	253,354	253,354
Total Expenditures	3,742,346	5,135,935	4,096,874	6,599,821	1,463,886
Surplus / (Deficit)	(511,920)	(2,193,506)	(1,114,951)	(1,327,156)	866,350
Available Fund Balance	4,040,839	1,847,333	2,925,888	1,598,732	

603 – Information Technology and Geographic Information Systems

Established to account for the operation, maintenance, and repair of city information technology assets and geographic information services.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	6,478,522	7,274,729	6,880,080	6,329,231	(945,498)
Compensation	2,495,633	2,683,796	2,659,672	2,816,818	133,022
Operating Expenses	3,229,291	4,253,629	4,119,512	3,504,412	(749,217)
Internal Services	175,788	217,207	217,207	193,168	(24,039)
Capital Outlay	626,837	491,207	456,207	433,000	(58,207)
Transfers	424,376	338,069	338,069	408,821	70,752
Total Expenditures	6,951,925	7,983,908	7,790,667	7,356,219	(627,689)
Surplus / (Deficit)	(473,403)	(709,179)	(910,587)	(1,026,988)	(317,809)
Available Fund Balance	2,871,721	2,162,542	1,961,134	934,146	

604 – State Unemployment Insurance Fund

The State Unemployment Insurance Fund is an internal service fund that collects unemployment insurance premiums from all departments with City employees and makes payments on their behalf to the California Employment Development Department.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	31,716	50,000	50,000	50,000	-
Operating Expenses	29,376	50,000	50,000	50,000	-
Total Expenditures	29,376	50,000	50,000	50,000	-
Surplus / (Deficit)	2,340	-	-	-	-
Available Fund Balance	220,454	220,454	220,454	220,454	

AGENCY FUNDS

709 – Laguna Springs Open Space Preserve

This fund was established from an endowment for management and monitoring of the Laguna Springs Unit 2, Open Space Preserve. The expenditures in this fund are used for operations and maintenance of the wetland preserve.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	-	-	-	-	-
Operating Expenses	7,211	-	-	7,030	7,030
Total Expenditures	7,211	-	-	7,030	7,030
Surplus / (Deficit)	(7,211)	-	-	(7,030)	(7,030)
Available Fund Balance	106,600	106,600	106,600	99,570	

735 – Animal Services Donations

Revenue for this fund is collected through citizen and community donations to fund designated and/or undesignated Animal Services expenditures.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	27,062	-	-	-	-
Operating Expenses	3,091	5,600	5,600	50	(5,550)
Capital Outlay	2,884	3,800	3,800	-	(3,800)
Total Expenditures	5,975	9,400	9,400	50	(9,350)
Surplus / (Deficit)	21,087	(9,400)	(9,400)	(50)	9,350
Available Fund Balance	50,836	41,436	41,436	41,386	

756 - Debt Service – Community Facilities District (CFD) 2005-1

Principal and interest payments on Community Facilities District 2005-1 (Laguna Ridge) debt issue.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	22,027,038	10,238,099	11,054,912	11,227,957	989,858
Operating Expenses	270,728	3,284	4,369	4,477	1,193
Debt Service	8,038,906	8,450,320	8,450,320	8,680,670	230,350
Transfers	17,186,461	2,371,521	2,371,521	200,000	(2,171,521)
Total Expenditures	25,496,095	10,825,125	10,826,210	8,885,147	(1,939,978)
Surplus / (Deficit)	(3,469,057)	(587,026)	228,702	2,342,810	2,929,836
Available Fund Balance	4,885,230	4,298,204	5,113,932	7,456,742	

757 - Debt Service – CFD 2002-1 East Franklin

Principal and interest payments on Community Facilities District 2002-1 East Franklin debt issue.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	4,326,918	4,486,822	4,975,525	4,534,602	47,780
Operating Expenses	8,079	5,625	5,625	5,753	128
Debt Service	3,582,575	3,578,950	3,578,950	3,571,575	(7,375)
Total Expenditures	3,590,654	3,584,575	3,584,575	3,577,328	(7,247)
Surplus / (Deficit)	736,264	902,247	1,390,950	957,274	55,027
Available Fund Balance	4,963,018	5,865,265	6,353,968	7,311,242	

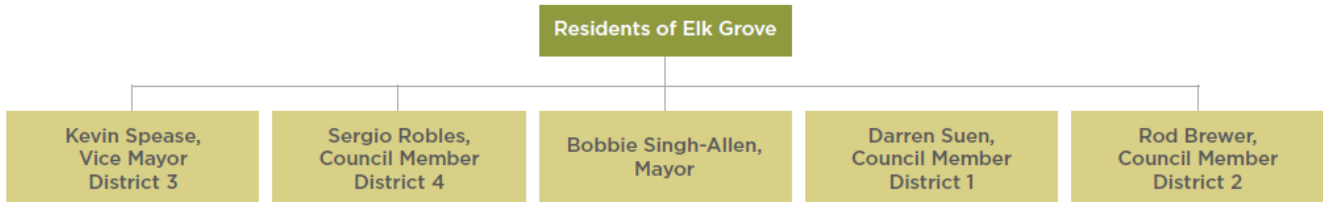
AGENCY FUNDS

758 - Debt Service – CFD 2003-1 Poppy Ridge

Principal and interest payments on Community Facilities District 2003-1 East Poppy Ridge debt issue.

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Revenue Total	3,894,668	3,984,254	4,320,713	3,982,699	(1,555)
Operating Expenses	6,025	5,436	5,436	5,571	135
Debt Service	3,245,475	3,237,100	3,237,100	3,235,225	(1,875)
Transfers	200,000	100,000	100,000	100,000	-
Total Expenditures	3,451,500	3,342,536	3,342,536	3,340,796	(1,740)
Surplus / (Deficit)	443,168	641,718	978,177	641,903	185
Available Fund Balance	2,448,871	3,090,589	3,427,048	4,068,951	

CITY COUNCIL



Each Council Member and the Mayor is allocated one part-time Assistant for up to 15 hours a week. The budget for each position is \$10,000 for a total of \$50,000 per fiscal year for all five Council Assistants. Unspent funds can be used to support local non-profit organizations at the discretion of each elected official.

CITY COUNCIL

CITY COUNCIL VISION, MISSION AND GOALS AND PRIORITY PROJECTS

The involvement of the City Council in instituting direction is essential to the budget process. The mission, vision and goals provide overarching and long-term direction to staff, help determine the allocation of resources and establish priorities. Priority Projects establish short term budget priorities and provide guidance to staff when making funding recommendations to Council.

The City Council developed the following mission, vision, and goals during their Strategic Planning session on March 10, 2023. The mission, vision and goals were formally adopted by Council on April 12, 2023. The Council goals are the driving force behind all budget recommendations made by the City Manager and City Staff in presenting this budget document for Council consideration.

VISION

Elk Grove prioritizes a superior quality of life for all that builds upon the community's diversity and heritage through safe, welcoming, and connected neighborhoods, with a variety of residential, educational, and employment choices and amenities that create a sense of place.

MISSION

Provide exceptional services that enhance the quality of life for our residents and promote a thriving economy in an efficient and cost-effective manner.

City Council

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	157,834	204,529	223,556	268,750	64,221
Operating Expenses	68,066	128,925	117,962	90,750	(38,175)
Internal Services	164,578	104,373	104,373	93,126	(11,247)
Transfers	17,098	10,869	10,869	15,299	4,430
Total	407,576	448,696	456,760	467,925	19,229
Expenditures By Resource					
General Fund	407,576	448,696	456,760	467,925	19,229
Total	407,576	448,696	456,760	467,925	19,229

Note: By City Council resolution authority, during the fiscal year City Council members can request to transfer unspent part-time compensation budget authority to their operations budget for making donations at their discretion.

PROGRAM DESCRIPTION

The City Council, comprised of a directly elected Mayor and four council members elected by districts, is the legislative body of Elk Grove. It has a broad range of municipal powers, including the review and approval of an annual budget, establishing community goals and objectives, approving the City's general plan and proposed sphere of influence, reviewing and approving major projects, and hearing community problems and concerns.

FY 2023-24 GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

- Facilitate business attraction, retention, and expansion efforts that maximize employment, capital investment, and tax revenues, reduce barriers, and that promote equity and inclusion in entrepreneurship.
- Facilitate development of enhanced retail, dining, arts and entertainment, hospitality projects and experiences that serve residents and visitors.
- Ensure public and private development that is high-quality and attractive, contributing to a sense of place.
- Plan and facilitate development of neighborhoods of varying densities and characteristics - from rural to suburban to urban.
- Support efforts that further a resilient business community.

A safe and resilient community

- Invest in community safety.
- Enhance quality of life by ensuring the highest level of public safety through world class service and community collaboration.
- Engage in fair and impartial interactions with our diverse community and build trust through transparency, inclusiveness, and equity.
- Plan and prepare for effective emergency operations by employing emerging technologies to better serve our community.
- Promote a sustainable community and protect the natural environment.
- Promote solutions to homelessness that align services and shelter with the needs of the population.





A high performing and financially stable government





- Maintain the fiscal health and stability of the City.
- Embrace new ideas and innovation in the delivery of services.
- Provide responsive and courteous customer service.
- Promote Diversity, Equity, and Inclusion within the City organization and larger community.
- Further regional cooperation and collaboration, keeping the City's best interest in mind.
- Engage the community often and in a transparent and inclusive way.
- Maximize investments in innovation to improve the lives of residents and streamline operations.

A city with infrastructure that meets its current and future needs

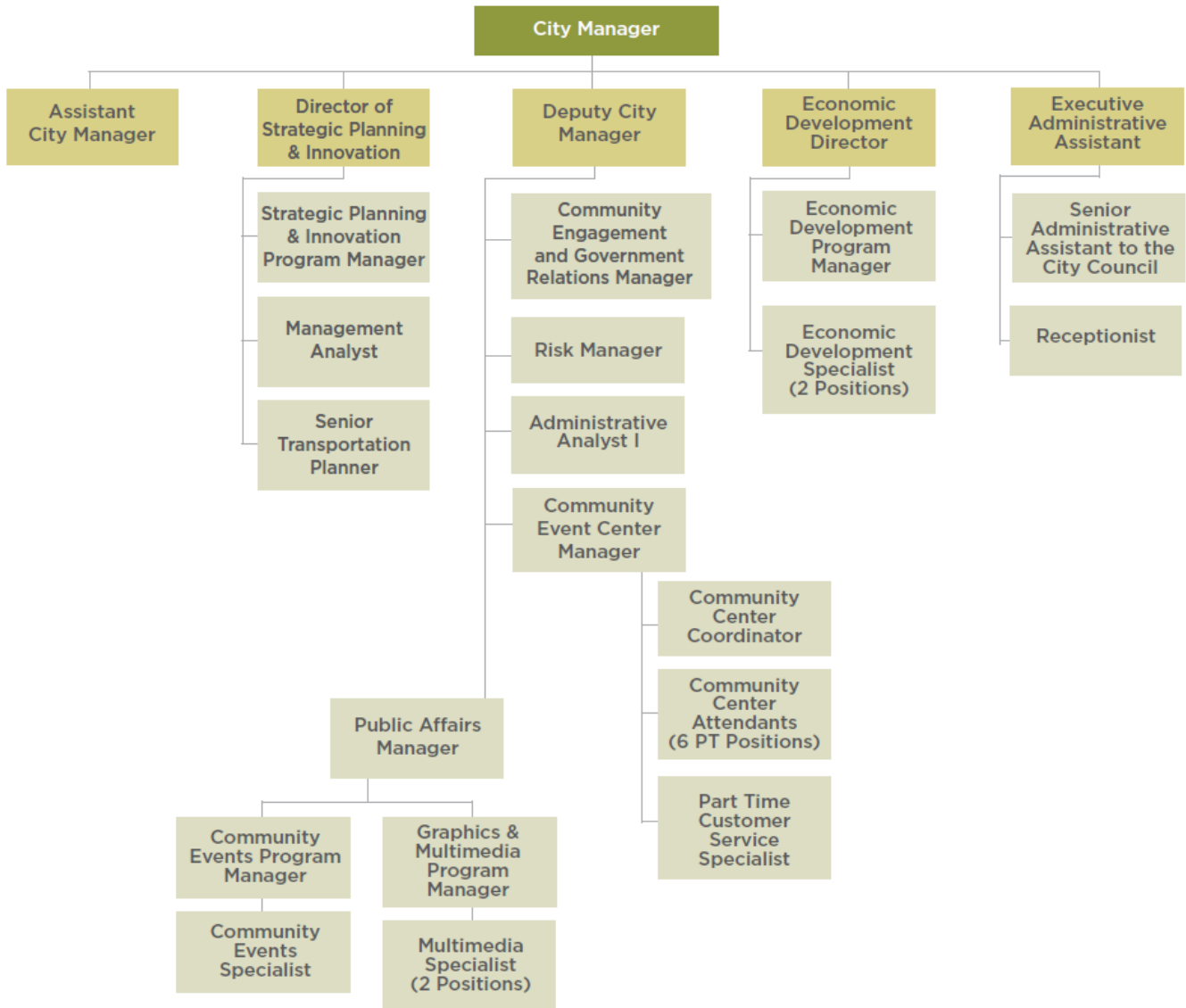
- Improve effectiveness and efficiency of maintenance and operations of City facilities and infrastructure.
- Implement enhancements to the City's roadways, bicycle and pedestrian routes, and transit system.
- Provide infrastructure that supports business attraction and expansion.
- Plan for future transportation technologies and innovations
- Align funding with the City's infrastructure goals.

PRIORITY PROJECTS

Row ID	Priority Project	Description of work effort during two-year planning period	Responsible Departments		Goals Implemented by this Project/Action			
			Lead	Support	 Vibrant community and sustainable economy	 Safe and resilient community	 High performing and financially stable City government	 City Infrastructure
A Civic Amenities								
A1	Elk Grove (Old Town) Library	Complete tenant improvements for the relocated Elk Grove Library Branch.	Public Works	Strategic Planning and Innovation	✓			
A2	New Zoological Park in Elk Grove	Complete schematic design and environmental review for the proposed New Zoo in Elk Grove and consider project approvals.	Strategic Planning and Innovation	Public Works, Finance	✓			
B Transportation								
B1	Kammerer Road: Extend from Bruceville Road to I-5	Complete environmental review, right of way acquisition and begin final design for the extension of Kammerer Road from Bruceville Road to I-5.	Public Works	-	✓	✓		✓
B2	Whitelock Parkway Interchange	Continue project design and environmental review. Construction forecast for 2030.	Public Works	-	✓			✓
B3	Elk Grove Blvd Streetscape Phase 2	Complete utility coordination, right of way acquisition and final design, and begin construction of the widening, beautification, and mobility improvements of Elk Grove Blvd. from School Street to Waterman Road.	Public Works	-	✓			✓
B4	Expand traffic signal communication network	Complete upgrades to traffic signal cabinets and connect to fiber optic and/or cellular service to increase bandwidth to improve signal synchronization and traffic operations and reduce congestion.	Public Works	IT, Police		✓	✓	✓
B5	Implement adaptive traffic signal control pilot project	Upgrade equipment and traffic operations software and deploy a pilot adaptive traffic signal program for Elk Grove Boulevard from Elk Grove-Florin to Bruceville.	Public Works	IT		✓	✓	✓
B6	Light Rail Extension to Elk Grove	Update the corridor master plan/precise plan for future extension of Light Rail into Elk Grove.	Strategic Planning and Innovation	Public Works	✓			✓
B7	Passenger Inter-City Rail Services	Continue coordination with San Joaquin Regional Rail Commission on station design and construction.	Strategic Planning and Innovation	Public Works, Dev. Services	✓			✓
B8	Laguna Creek Trail at Highway 99 Overcrossing	Complete design, environmental review, and pursue grant opportunities for the construction of a new pedestrian/bicycle overcrossing of Highway 99 at Laguna Creek.	Public Works	Strategic Planning and Innovation	✓	✓		✓
B9	Lotz and Promenade Parkway Extensions	Complete design and environmental review for extension of Lotz Parkway from Whitelock Parkway to Kyler Road, and Promenade Parkway from the SMUD substation to Lotz Parkway.	Public Works	Strategic Planning and Innovation, Dev. Services	✓			✓
C Community Development								
C1	Railroad Street	Continue efforts to revitalize the Railroad Street corridor with restaurant, entertainment, and residential uses.	Economic Dev.	Dev. Services	✓			✓
C2	Update the Old Town Special Planning Area	Complete a comprehensive update to the Old Town Special Planning Area.	Strategic Planning and Innovation	Dev. Services, Economic Dev.	✓			
C3	Project Elevate	Continue efforts with the City's preferred development partner to undertake the project creating a mixed-use neighborhood at the City property at Big Horn and Elk Grove Boulevard. Develop a multi-phase construction plan and a retail plan that provides diverse dining and entertainment options.	Economic Dev.	Strategic Planning and Innovation, Dev. Services	✓			
C4	Kammerer Road Corridor Urban Design Study Implementation	Complete/adopt revisions to the General Plan, SEPA Community Plan, and Zoning to implement the Kammerer Road Urban Design Study.	Strategic Planning and Innovation	Economic Dev., Dev. Services, Public Works	✓			
C5	Implement programs that address homelessness in Elk Grove	Explore funding or other forms of support for housing and services for people experiencing homelessness. Prepare a needs assessment. Consider funding programs from Measure E.	Dev. Services	-	✓	✓		
C6	Further development of affordable housing in Elk Grove	Undertake programs and implement policies that further the development of housing for all income levels, including lower and middle income. Pursue development of four City-owned housing opportunities. As part of future fee program updates, continue to implement changes that reflect the proportional costs.	Dev. Services	Strategic Planning and Innovation	✓	✓		
C7	Southeast Industrial Area/Grant Line Road Business Park	Facilitate infrastructure completion and marketing efforts that further development in the Southeast Industrial Area.	Economic Dev., Public Works	Strategic Planning and Innovation, Dev. Services, Finance	✓			✓
C8	Complete an update to the City's Climate Action Plan	Complete the 5-year update to the Climate Action Plan.	Strategic Planning and Innovation	Dev. Services	✓	✓		
C9	Regional Sewer Study	In partnership with Regional San and SASD, prepare a regional sewer study that looks at the near-term and long-term sewer needs for Elk Grove south of Elk Grove Boulevard and west of Highway 99, including future annexation areas.	Strategic Planning and Innovation	Dev. Services, Public Works, Economic Dev.	✓			✓
C10	Old Town Library Reuse	Develop a plan and process for the disposition and/or future use of the current Old Town Library in preparation for the future move to the Rite Aid building.	Strategic Planning and Innovation	Economic Dev.	✓	✓		
C11	Citywide telecommunication/broadband improvements	Facilitate improved telecommunications/broadband access for residences and businesses.	Strategic Planning and Innovation	Public Works, Economic Dev.	✓	✓		✓
D Community Safety								
D1	Continue efforts to address the potential for regional flooding	Continue seeking partnerships and funding to address long-term flooding potential in the Elk Grove area.	Public Works, City Manager	Strategic Planning and Innovation, Dev. Services		✓	✓	

Row ID	Priority Project	Description of work effort during two-year planning period	Responsible Departments		Goals Implemented by this Project/Action			
			Lead	Support	 Vibrant community and sustainable economy	 Safe and resilient community	 High performing and financially stable City government	 City Infrastructure
D2	GPS based emergency vehicle signal preemption pilot program	With Cosumnes CSD, undertake a pilot program for GPS based emergency vehicle routing and signal preemption to improve Fire and EMS response times.	Public Works	Information Services, Police		✓		
D3	Community Service Centers	Investigate development of community service centers, one each in eastern and western Elk Grove for the City's neighborhood-focused Problem Oriented Policing teams.	Police	Public Works		✓		✓
D4	School Resource Officer Partnership	Study expansion of School Resource Officers with Elk Grove Unified School District.	Police	-		✓		
E City Operations								
E1	Police Department Campus improvements and expansion	Complete improvements to 8380, 8400, Studio Court, and Iron Rock and evaluate timing of future expansion needs.	Public Works	Police		✓		✓
E2	Continue efforts of promoting Diversity, Equity, and Inclusion within City government, as well as in the community	Continue diversity and inclusion efforts within the City organization and expand programs into the community.	City Manager	-	✓		✓	
E3	Maintain Elk Grove's roadways in a state of good repair	Identify opportunities to enhance pavement management efforts with new Measure E revenues.	Public Works	Finance			✓	✓
E4	Fleet Electrification	Complete the Electric Vehicle Transition Plan for City operations and undertake Phase 1 improvements to City facilities and begin Pilot/Phase 1 deployment of electric vehicles.	Strategic Planning and Innovation, Public Works	Police, Finance		✓	✓	✓
E5	City Hall Improvements	Complete safety improvements to, and undertake design for a remodel of, City Hall at 8401 Laguna Palms Way to accommodate future growth.	Public Works	All		✓		✓
E6	Community Engagement Program Development	Implement the recommendations/initiatives of the Smart City Plan and develop a Community Engagement Toolkit and training resources for City staff.	City Manager	All		✓	✓	
E7	Continuous Improvement Program	Develop and implement a Continuous Improvement Program for City staff, which provides staff training, tools, and resources to make data driven decisions and improve service delivery.	Strategic Planning and Innovation	All			✓	
E8	Digital improvements to customer service	Improve the digital experiences for City customers on our "online services" portion of the City's website (e.g., online applications).	Information Services	Finance, Dev. Services, Public Works, Police, Public Affairs	✓		✓	
E9	Measure E Year 1 Expenditure Plan	In partnership with Cosumnes Community Services District develop a Year 1 Measure E expenditure plan and MOU for Measure E revenue based on community identified priorities.	Finance	Police, Public Works, Economic Dev., Dev. Services	✓	✓	✓	✓

CITY MANAGER



CITY MANAGER

MISSION

The City Manager Department ensures efficient day-to-day operations throughout the City while overseeing programs that provide residents with a high quality of life. The City Manager continually strives to keep the City in a fiscally strong and economically sound position.

DEPARTMENT SERVICES

The City Manager Department is charged with a variety of duties and responsibilities which include carrying out policies and direction from the City Council; enforcing ordinances of the City; appointing and supervising all City personnel except as provided by State law or other municipal code; creating a healthy and safe working environment for all personnel; and being responsive and available to the community. The Department includes the Public Affairs, Economic Development, Risk Management, Strategic Planning & Innovation, and District56 divisions as well as several program areas including Federal and State Legislation, Community Engagement, Diversity, Equity, and Inclusion, and the Ask Elk Grove customer service program.

BUDGET SUMMARY

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	3,316,236	3,824,395	4,060,410	4,590,091	765,696
Operating Expenses	8,584,221	23,041,831	19,382,473	10,788,086	(12,253,745)
Internal Services	422,442	478,358	478,358	661,300	182,942
Capital Outlay	9,071,022	52,752	52,752	112,700	59,948
Transfers	364,370	253,325	253,325	323,897	70,572
Total	21,758,291	27,650,661	24,227,318	16,476,074	(11,174,587)
Expenditures By Division					
City Manager	1,976,961	2,183,633	1,986,603	2,353,778	170,145
Public Affairs	1,181,995	1,516,440	1,590,028	1,778,656	262,216
Economic Development	12,404,937	12,856,199	11,934,539	3,175,848	(9,680,351)
Strategic Planning and Innovation	1,094,869	3,160,636	2,149,082	2,423,091	(737,545)
Risk Management	3,141,719	4,252,886	3,831,412	3,991,717	(261,169)
District56	1,957,810	3,680,867	2,735,654	2,752,984	(927,883)
Total	21,758,291	27,650,661	24,227,318	16,476,074	(11,174,587)
Expenditures By Resource					
General Fund	4,779,811	7,021,382	5,950,281	6,324,773	(696,609)
General Fund Capital Reserve	30,139	75,000	-	-	(75,000)
General Fund Economic Incentives	10,122,695	8,527,817	7,708,817	600,000	(7,927,817)
Measure E	-	-	-	1,345,000	1,345,000
Disaster Recovery	1,549,091	3,619,142	3,537,367	81,775	(3,537,367)
Strategic Planning Grants	165,457	255,754	255,754	692,500	436,746
Gas Tax	2,892	95,107	88,912	543,259	448,152
Measure A	2,892	40,107	38,912	40,759	652
Transit Operations	5,784	82,599	80,209	103,307	20,708
Community Facilities District - District56	1,957,810	3,680,867	2,735,654	2,752,984	(927,883)
Risk Management	3,141,720	4,252,886	3,831,412	3,991,717	(261,169)
Total	21,758,291	27,650,661	24,227,318	16,476,074	(11,174,587)

Note: Budget variances are explained in the individual Division sections.

City Manager’s Office

Division Services

The City Manager’s office manages the following program areas:

- The State and Federal Legislative programs are closely monitored for impacts at the local, state, and national levels. Each year, the City Manager’s Office works to advance critical public safety and high priority projects. The City Manager’s office also works closely with the California Legislature to advance state legislation as well as monitor bills that impact local government.
- Diversity and Inclusion efforts are administered out of the City Manager’s Office. This includes the management of the Diversity, Equity and Inclusion city staff team whose primary task is to prioritize and implement employee focused inclusion efforts. These efforts also include a 10-member resident Diversity and Inclusion Commission that works with the community on issues related to diversity and inclusion.
- Ask Elk Grove is the City’s customer service program which connects residents with specially trained customer service representatives. Ask Elk Grove makes local government open and accessible to everyone. The program’s goal is to provide the best customer service possible and offer residents the help or information they need – quickly and easily. Ask Elk Grove utilizes a variety of methods for residents to contact City Hall which include phone, e-mail and through the City’s website.
- The Community Engagement program works across all city departments to create and design effective outreach strategies to engage, educate and empower the community. The program’s goal is to streamline efficiencies and solutions while building trust externally within the community with an added focus on the neighborhood level. The City Manager’s Office works collaboratively with the community and internal stakeholders to identify and prioritize issues that resonate with the community, businesses and residents, while helping them be a part of the conversation.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	1,373,991	1,307,602	1,268,050	1,436,182	128,580
Operating Expenses	425,453	630,415	472,937	511,168	(119,247)
Internal Services	149,441	227,769	227,769	381,306	153,537
Transfers	28,076	17,847	17,847	25,122	7,275
Total	1,976,961	2,183,633	1,986,603	2,353,778	170,145
Expenditures By Resource					
General Fund	1,946,822	2,108,633	1,986,603	2,353,778	245,145
General Capital Reserve	30,139	75,000	-	-	(75,000)
Total	1,976,961	2,183,633	1,986,603	2,353,778	170,145

Note: FY 2022 Actuals in Compensation are greater than the FY 2023 Amended Budget and FY 2023 Estimate due to the Economic Development Director position being erroneously budgeted in this division in FY 2022. The increase in Compensation for FY 2024 is primarily attributed to the Receptionist position now being budgeted in this division.

Public Affairs

Division Services

The Public Affairs Division provides timely, accurate and relevant news and information to residents and businesses, prospective job creators, community groups, key policy decision makers, and the media. This division is responsible for designing, developing and maintaining the City's public information platforms including the bimonthly citywide newsletter, website and social media accounts. Division staff facilitate media relations, advertising, marketing, graphic design, video and web design, public and community relations programs that support all City departments and programs. Additionally, this division organizes the City's street banner programs, event advertising signage program, special events and festivals, groundbreaking, and grand openings for City projects as well as administers the Event Sponsorship Grant Program.

Vision

A well-informed and connected community.

Mission

To help communicate the City's message and provide residents and visitors with experiences that celebrate our community.

Goals

- Create local and regional awareness for Elk Grove news, events, and accomplishments.
- Provide effective multimedia services to City departments for the communication of their messages.
- Offer and support events and experiences that are inclusive to all.

Budget Initiatives

The FY 2024 budget includes funding to support additional enhancements to the new website, expanded event programming at the Old Town Plaza and District56, and advertising that promotes City programs and services locally and regionally. FY 2024 also includes \$70,000 of Measure E funding toward the "Keep Elk Grove Clean" community priority. Please see the Measure E section of the Budget for more details.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	676,422	826,592	948,068	986,570	159,978
Operating Expenses	350,735	549,716	501,829	545,451	(4,265)
Internal Services	127,471	122,732	122,732	147,466	24,734
Capital Outlay	8,960	5,700	5,700	82,700	77,000
Transfers	18,406	11,700	11,700	16,469	4,769
Total	1,181,995	1,516,440	1,590,028	1,778,656	262,216
Expenditures By Resource					
General Fund	1,181,995	1,516,440	1,590,028	1,708,656	192,216
Measure E	-	-	-	70,000	70,000
Total	1,181,995	1,516,440	1,590,028	1,778,656	262,216

Note: In FY 2023, a Multimedia Specialist position's cost was budgeted in Operating Expenses rather than in Compensation due to the position's services being provided by a consultant. During FY 2023, staff decided to recruit for the City position rather than continue with consulting services. This change results in the FY 2023 Estimate being slightly higher than the FY 2023 Amended Budget. However, staff anticipated further savings in Operating Expenses that can be used to offset the additional Compensation cost.

Economic Development

Division Services

The Office of Economic Development provides critical services to new and expanding businesses throughout the city including the following key activities: assist current and prospective businesses, large and small, with their expansion and attraction needs; identify and recruit prospective new businesses to the city; assist the developer, brokerage, and tenant communities with high impact development projects; assist businesses with their hiring needs and residents seeking to secure improved employment opportunities; engaging local, regional and statewide economic development organizations on business development projects; marketing the city as an exceptional business and visitor location; and providing entitlement and permit expediting services for high impact projects. The Office administers the City's Economic Development Incentive and Financing Programs, Business Retention and Expansion Programs, Business Recruitment Programs, Small Business Support Programs, Startup Support Programs, Workforce Development Program, and Tourism and Visitation Programs, among others.

Vision

An innovative, inclusive, resilient economy.

Mission

Cultivate economic opportunity for businesses and residents through the implementation of projects and programs that sustain and grow the economy.

Goals

- Companies locate, stay, and grow here.
- Thriving business districts with a sense of place.
- Residents live and work in the city.
- A growing economy.

Budget Initiatives

The FY 2024 Economic Development budget includes funding for a business brand and marketing revamp and additional funding to enhance and expand the Pitch Elk Grove signature event. The Economic Incentive funds will continue to include funding for the City's Small Business Permit Assistance and Startup Elk Grove programs. The Measure E budget, totaling nearly \$1.3 million, includes several new programs and activities. Please see the Measure E Budget section for more details.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	282,628	441,340	439,779	727,268	285,928
Operating Expenses	3,007,401	12,493,953	11,423,854	2,383,599	(10,110,354)
Internal Services	76,425	64,017	64,017	55,283	(8,734)
Capital Outlay	9,027,645	-	-	-	-
Transfers	10,838	6,889	6,889	9,698	2,809
Total	12,404,937	13,006,199	11,934,539	3,175,848	(9,830,351)
Expenditures By Resource					
General Fund	878,009	1,118,382	865,722	1,300,848	182,466
General Fund Econ Incentive	10,122,695	8,527,817	7,708,817	600,000	(7,927,817)
Disaster Recovery	1,404,233	3,360,000	3,360,000	-	(3,360,000)
Measure E	-	-	-	1,275,000	1,275,000
Total	12,404,937	13,006,199	11,934,539	3,175,848	(9,830,351)

Note: FY 2022 Actuals in Compensation are significantly less than the FY 2023 Amended Budget and FY 2023 Estimate due to the Economic Development Director position being erroneously budgeted in the City Manager's Office division. Both the FY 2022 Actuals and the FY 2023 Budget are substantially less than the FY 2024 Budget in Compensation due to two ongoing vacancies in the Division that are anticipated to be filled by FY 2024.

Note: There was a one-time expenditure of about \$6.5 million for the early pay-off of the sales tax sharing agreement associated with the Ridge shopping center.

Note: Although staff anticipates spending all of the \$3.3 million in American Rescue Plan Act disaster recovery funding in FY 2023, some may roll into FY 2024.

Strategic Planning and Innovation

Division Services

The Office of Strategic Planning and Innovation focuses on the City's long-term future and high priority strategic objectives to support a vibrant, inclusive, equitable, attractive, and sustainable community. The Office provides leadership to explore innovative solutions and assist diverse teams to embrace new ideas and bring greater efficiency to the City. The Office provides policy support for the City Manager, City Council, and the broader organization on a variety of topics including land use, sustainability, resiliency, economic development, transportation, technology, and other related policy topics. The Office also collaborates with outside agencies and regional and national organizations to accomplish these objectives.

Vision

A Future Ready City.

Mission

Collaborate and engage with residents, businesses, and colleagues on strategies and projects that foster innovation and plan for a brighter future.

Goals

- Other departments have a resource for their innovation work.
- Community vision and principles are advanced through long-term projects and planning.
- All users have safe and efficient mobility options.
- A community that is sustainable and resilient to change.

Budget Initiatives

The FY 2024 budget includes funds for implementation of the Kammerer Road Urban Design Study and continuing the Old Town Special Planning Area Update. It also continues funding for the preparation a comprehensive update to the City's Climate Action Plan, beginning work on a Vision Zero Plan, implementing the e-Ride Lending Library Program, and completing updates to the Bicycle, Pedestrian, and Trails Master Plan.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	456,500	796,559	780,480	813,939	17,380
Operating Expenses	578,508	2,308,270	1,312,795	1,540,685	(767,585)
Internal Services	54,255	52,243	52,243	63,451	11,208
Transfers	5,606	3,564	3,564	5,016	1,452
Total	1,094,869	3,160,636	2,149,082	2,423,091	(737,545)
Expenditures By Division					
Strategic Planning/Innovation	929,413	2,814,656	1,803,101	1,730,591	(1,084,065)
Strategic PL Grants	165,457	345,981	345,981	692,500	346,519
Total	1,094,869	3,160,636	2,149,082	2,423,091	(737,545)
Expenditures By Resource					
General Fund	772,985	2,427,928	1,507,929	961,491	(1,466,437)
Gas Tax	2,892	95,107	88,912	543,259	448,152
Measure A	2,892	40,107	38,912	40,759	652
Transit Operations	5,784	82,599	80,209	103,307	20,708
Disaster Recovery	144,858	259,142	177,367	81,775	(177,367)
Strategic Plan Grants	165,457	255,754	255,754	692,500	436,746
Total	1,094,869	3,160,636	2,149,082	2,423,091	(737,545)

Note: The operating expense variances between FY 2023 and FY 2024 are due to the unanticipated timing of one-time activity associated with Strategic Planning special projects. The majority of these special project expenses are eligible to roll into the following fiscal year.

Risk Management

Division Services

Risk Management is committed to effectively negotiating and maintaining all City insurance coverages, handling general liability claims, managing requirements and compliance of insurance in contracts, recovering funds lost due to damage to City property, developing and promoting effective Risk Management, coordinating the City's compliance with the Americans with Disabilities Act (ADA), administering the City's safety and health programs, and negotiating and managing contracts with risk services providers.

Vision

A Risk-Balanced City.

Mission

Collaborate and engage with City staff on strategies and programs that mitigate risk exposure and reduce the cost of risk.

Goals

- City staff properly trained in appropriate safety topics.
- Each City contract reviewed for proper risk transfer.

Budget Initiatives

The FY 2024 budget anticipates that the General Liability premium will decrease by approximately 18%. This decrease is primarily due to the City increasing its Self-Insured Retention (SIR) from \$100,000 to \$250,000 per claim or suit.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	149,843	147,508	157,384	168,048	20,540
Operating Expenses	2,675,582	3,880,456	3,449,106	3,542,283	(338,173)
Internal Services	14,850	11,597	11,597	13,794	2,197
Transfers	301,444	213,325	213,325	267,592	54,267
Total	3,141,719	4,252,886	3,831,412	3,991,717	(261,169)
Expenditures By Division					
Administration	520,504	452,851	450,562	526,172	73,321
General Liability	2,249,703	3,045,255	2,720,199	2,819,400	(225,855)
Commercial Property	270,130	607,363	544,863	493,500	(113,863)
Safety /Health-Wellness	101,382	147,417	115,789	152,645	5,228
Total	3,141,719	4,252,886	3,831,412	3,991,717	(261,169)
Expenditures By Resource					
Self Insurance	3,141,719	4,252,886	3,831,412	3,991,717	(261,169)
Total	3,141,719	4,252,886	3,831,412	3,991,717	(261,169)

District56

Division Services

The District56 Division provides opportunities for recreational and leisure activities for the community through its facilities, programming, and partnerships at the District56 campus and Old Town Plaza. District56 includes the Aquatics Center, the Avenue of the Arts, Veterans Grove, The Center and the Preserve Nature Area. The campus also includes public art, and the division serves as the staff liaison to the Elk Grove Arts Commission. District56 staff manage agreements with the Senior Center of Elk Grove, which leases a portion of the Center, along with the American Legion Elk Grove Post 233, Elk Grove Veterans of Foreign Wars Post 2073, Marine Corps League Elk Grove Detachment 1238, and American Legion Post 55 for the use of the Veterans Hall. In addition, District56 staff administers the agreements with Café Elk Grove, who run the Café at the Center, as well as two non-profit swim teams and the Elk Grove Unified School District for use of the Aquatics Center. Additional programs may be added in the future as the new facilities are opened at District56, consistent with the adopted Master Plan. Old Town Plaza is located in Old Town Elk Grove and includes a 9,000 sq. ft. pavilion to host shaded outdoor events.

Vision

A safe and inviting place for the community to gather.

Mission

Offer exemplary customer service in a modern and welcoming environment with inclusive amenities and resources.

Goals

- Attract members of the community by hosting public events.
- Keep rental pricing competitive to make it an affordable option for private event rentals.
- Provide resources to better serve the community.

Budget Initiatives

The FY 2024 budget establishes some historical and baseline expenditures for the District56 facilities as they have commenced normal operations after COVID-19 closed the facilities and limited social gathering. Expenditures will be mitigated by revenue generation from the rental of the Aquatics Center and Community Center as well as implementation of the solar array.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	376,852	454,794	466,649	458,084	3,290
Operating Expenses	1,546,542	3,179,021	2,221,953	2,264,900	(914,121)
Capital Outlay	34,417	47,052	47,052	30,000	(17,052)
Total	1,957,810	3,680,867	2,735,654	2,752,984	(927,883)
Expenditures By Division					
Civic Center Admin	321,532	358,741	368,788	363,634	4,893
Aquatic Center	974,944	1,966,597	1,107,353	1,074,000	(892,597)
Community Center	306,301	455,353	406,671	432,850	(22,503)
Commons	215,722	351,590	256,590	360,000	8,411
D56 Nature Area	139,312	548,586	596,252	522,500	(26,086)
Total	1,957,810	3,680,867	2,735,654	2,752,984	(927,883)
Expenditures By Resource					
Community Facilities Districts	1,957,810	3,680,867	2,735,654	2,752,984	(927,883)
Total	1,957,810	3,680,867	2,735,654	2,752,984	(927,883)

Note: The reduction in Operating Expenses is due to the removal of the Capital Reserve budget contained within the Aquatics Center Division. Staff is currently researching other funding sources for future Capital equipment replacements and major repairs at the Aquatics Center.

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS I

A vibrant community and sustainable economy with diverse businesses and amenities

City Manager's Office

- Market the District56 Campus to host events and programs with regional appeal.
- Ensure development of a diverse array of housing options (i.e. single-family, estate, multi-family, condominiums, and townhouses) to support a range of incomes and lifestyle choices.
- Continue to strengthen relationships with regional partners, particularly those related to economic development.

Public Affairs

- Collaborate with City commissions and committees, other local agencies, and non-profit organizations to create events and experiences for residents and visitors that promote the arts, honor the city's heritage, and celebrate the diversity of its residents.
- Facilitate City event sponsorship grant support for community organizations producing local events.
- Create experiences that market, promote gatherings, and celebrate the improvements at the Old Town Plaza and District56.

Economic Development

- Continue efforts to develop Project Elevate.
- Continue efforts to ensure completion of the Railroad Street revitalization project.
- Launch new programs including:
 - A revamped Façade Improvement Program
 - A Brewery Restaurant and Winery (BREW) Incentive Program
 - A Mainstreet Startup Program
 - Formation of a Property Business Improvement District in the historic downtown
 - A Conference and Tourism Grant Program
 - Development of a "Tech Hub" facility.

Strategic Planning and Innovation

- Manage planning and environmental review for the New Zoo in Elk Grove project.
- Further work on the comprehensive update to the Old Town Special Planning Area.
- Complete amendments to the City's General Plan and Zoning in furtherance of the Kammerer Road Urban Design Study, including adoption of the Livable Employment Area Community Plan and Special Planning Area.

District56

- Recruit regional swim meets to be held at the Aquatics Center to generate revenue for the facility and attract visitors to the area.
- Introduce a new special event with regional appeal at District56.
- Continue to invest in public art through the Percent for the Arts program and complete the artwork at Oasis Park and the Old Town Plaza.
- Market the Center as a rentable venue by participating in events like wedding expos.

A safe and resilient community

Public Affairs

- Re-evaluate event plans and provide community experiences that are inclusive to all. Develop a crisis communications management plan to guide the City's response to sensitive or controversial issues.
- Work with other city departments to launch an anti-littering marketing campaign that supports a cleaner community.

Strategic Planning and Innovation

- Initiate a comprehensive update to the City's Climate Action Plan
- Initiate work on a Vision Zero Plan
- Plan and implement the 2023 Home Energy Expo and EV Car Show.

District56

- Implement safe gathering practices for events and reservations that comply with local and State public health guidelines.

A high performing and financially stable City government

City Manager's Office

- Continue to prioritize and implement the principles of Diversity, Equity, and Inclusion throughout the City and community.
- Partner with other agencies (Cosumnes Community Services District, Sacramento County, other cities within the Sacramento region) to share constrained resources and restructure operations when opportunities arise.
- Have regular meetings with elected representatives and staff from the Cosumnes Community Services District, Elk Grove Unified School District, and Sacramento County as well as participate in regional meetings and events.
- Conduct customer satisfaction surveys (internal and external, resident and business community).

Public Affairs

- Continue to expand the City's multimedia resources to promote Elk Grove's services, programs and projects.

Strategic Planning and Innovation

- Plan and execute the Always Improving Mindset academy for City staff.
- Complete the update to the City's Performance Indicator Program.
- Further a Smart City Initiative that establishes an approach and structure for implementation of Smart City programs.
- Continue working with the City's Innovation Team to support cross-departmental innovation and strategic initiatives to achieve Council strategic goals and develop an innovative forward-thinking culture within the organization.
- Develop pilot programs, where appropriate, to test improved and innovative operations and services.

Risk Management

- Administer safety and loss control programs to reduce frequency and severity of worker's compensation claims.
- Maintain policies and procedures that reduce on the job injuries.
- Seek recovery from those causing damage to City property through third party subrogation.

A city with infrastructure that meets its current and future needsStrategic Planning and Innovation

- Support efforts to increase City-wide bandwidth capacity to support public safety technology expansion.
- Support efforts to improve and expand infrastructure and mobility in and around the City, including Kammerer Road, Whitelock Parkway interchange, Intelligent Transportation System Master Plan, the Bicycle, Pedestrian, and Trails Master Plan Update, and the Bus Rapid Transit early implementation study.
- Initiation of a master sewer plan for areas south of Elk Grove Boulevard and west of State Route 99.

Economic Development

- Continue efforts to develop critical business serving infrastructure at Grant Line Business Park and in support of Project Elevate.

FY 2022-23 ACCOMPLISHMENTS

City Manager's Office

- Led the citywide year-long effort related to Measure E, the City's 1% Transaction and Use (Sales) Tax which passed and will result in approximately \$23 million in revenues for resident identified needs and priorities. This included extensive community participation and outreach.
- Successfully negotiated a Sales Tax Sharing Agreement with the Cosumnes Community Services District around Measure E funding.
- Kicked-off the Inclusion Community Participation Toolkit which will be a blueprint for City staff to conduct meaningful engagement with residents.
- Held extensive community outreach meetings with residents regarding early planning and design phases of the potential zoo.
- Worked with legislative representatives and City advocates to secure \$4.5 million in funding for major city projects / initiatives.
- Provided a comprehensive report to the City Council related to the City's Diversity, Equity, and Inclusion efforts for calendar year 2022.
- Updated the City's Legislative Principles and Procedures.

Public Affairs

- Launched two new websites for the City and Elk Grove PD.
- Produced event experiences for the community including, but not limited to, a Salute to the Red, White & Blue, the Multicultural Festival, Party on the Palms, and the Illumination Festival.
- Introduced a new Fridays in the Grove event series that travels between the Old Town Plaza and District56.
- Expanded the use, distribution, and number of subscribers to city email messages through Constant Contact.
- Produced six (6) bimonthly newsletters reaching more than 62,000 residents and businesses within the city.

Economic Development

- Continued work on Project Elevate and commenced conceptual design planning.
- Led efforts to complete the sale of approximately 50 acres of City-owned land to Kubota for its 630,000 SF Western Division Headquarters project.
- Led efforts to attract the Sacramento Zoo to Elk Grove and completed the purchase of approximately 100 acres of land for the project.
- Assisted UC Davis Health with site selection and analysis resulting in UCDH's selection of Elk Grove for the development of an approximately 225,000 square foot medical center.
- Produced the Sacramento region's largest startup pitch competition and event at District56 with over 200 event attendees and over 30 companies competing in the contest.
- Launched the City's first ever workforce development programs in the fields of manufacturing, cyber security, and IT support.

Strategic Planning and Innovation

- Continued work on the Old Town Special Planning Area Update.
- Initiated planning for the New Zoo in Elk Grove project.
- Prepared the City's Smart City Plan.
- Supported Development Services in processing major development projects.
- Prepared and completed updates to the Climate Action Plan in connection with the 2022 Building Code Update.
- Initiated a major overhaul of the City's Performance Indicator Program.

CITY MANAGER

Risk Management

- Recovered \$99,523 in the last year for damage to City property.
- Provided 56 on-site flu vaccinations for City staff.
- Revised and updated CalOSHA mandated safety policies and procedures.
- Completed the second phase of General Liability Self-Insured Retention analysis.

District56

- Refined operations of the Center and worked with Contractor on completing warranty items at the facility.
- Worked to create maintenance and operations standards for the Center.
- Continued to refine operations and maintenance at the Aquatics Center in partnership with the CCSD.
- Coordinated use of the Aquatics facility for two youth swim teams and Consumnes Oaks High School.
- Hosted the California Interscholastic Federation (CIF) Championship in May 2023.
- Installed public art at Oasis Park, and the Preserve Kinetic sculpture.
- Completed public murals on Laguna Springs Drive and Fire Poppy Drive.

City Manager	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
	Administrative Analyst I	1	1	1	0
	Assistant City Manager	1	1	1	0
	City Manager	1	1	1	0
	Community Center Attendant	2.4	2.4	2.4	0
	Community Center Coordinator	1	1	1	0
	Community Engagement & Government Relations Manager	1	1	1	0
	Community Events & Projects Coordinator	1	1	0	-1
	Community Event Specialist	0	1	1	0
	Community Event Center Manager	1	1	1	0
	Community Events Program Manager	0	0	1	1
	Customer Service Specialist	0.5	0.5	0.5	0
	Deputy City Manager	1	1	1	0
	Director of Strategic Planning and Innovation	1	1	1	0
	Economic Development Director	1	1	1	0
	Economic Development Program Manager	1	1	1	0
	Economic Development Specialist	1	2	2	0
	Executive Administrative Assistant	1	1	1	0
	Graphics & Multimedia Program Manager	1	1	1	0
	Graphic Designer	0	0	0	0
	Management Analyst	1	1	1	0
	Multimedia Specialist	2	2	2	0
	Public Affairs Manager	1	1	1	0
	Receptionist	1	1	1	0
	Risk Analyst	1	0	0	0
	Rsk Manager	0	1	1	0
	Sr. Administrative Assistant	1	1	1	0
	Sr. Transportation Planner	1	1	1	0
	Strategic Planning and Innovation Program Manager	1	1	1	0
City Manager Total		25.9	27.9	27.9	0

CITY ATTORNEY



CITY ATTORNEY

DEPARTMENT SERVICES

The City Attorney's Office reviews, evaluates, and provides legal advice and representation to the City. The City Attorney's Office represents the City, as an entity, and as embodied through the highest authorized legislative body, officer, or employee overseeing a particular assignment. The City Attorney and members of the City Attorney's Office work closely with individual City officials, managers, and staff on a regular basis, and the City Attorney is ultimately accountable to the City Council as a whole.

MISSION

The mission of the City Attorney's Office is to provide timely, relevant, and high-quality legal advice and guidance to the City's elected and appointed officials, as well as City staff, and to represent the City in court and other proceedings in either prosecuting or defending the City's legal position.

BUDGET INITIATIVES

The FY 2024 Budget includes reclassifying the Deputy City Attorney to a Senior Deputy City Attorney. This reclassification is to appropriately promote the Deputy City Attorney who is performing at the Senior Deputy City Attorney level. In addition, the City Attorney's Office is adding another Senior Deputy City Attorney due to the continued growth of the City, the increase in City employees, and the related workload and impacts on the City Attorney's office.

BUDGET SUMMARY

					Change from FY 2023 to FY 2024 Budget
Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	
Compensation	1,434,224	1,572,721	1,591,298	1,881,746	309,025
Operating Expenses	104,238	174,688	150,093	145,036	(29,652)
Internal Services	183,541	167,623	167,623	173,135	5,512
Transfers	29,641	18,842	18,842	26,522	7,680
Total	1,751,644	1,933,874	1,927,856	2,226,439	292,565
Expenditures By Resource					
General Fund	1,751,644	1,933,874	1,927,856	2,226,439	292,565
Total	1,751,644	1,933,874	1,927,856	2,226,439	292,565

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

- Provide legal guidance to implement the City Council's policy direction to grow the economy and diversity of the City.

A safe and resilient community

- Provide legal support to the City's Police Department and Code Enforcement Division in the accomplishment of their law enforcement and administrative duties.
- Recommend amendments to the City's Municipal Code, as needed and appropriate, to help ensure a high quality of life for the City's residents.

A high performing organization

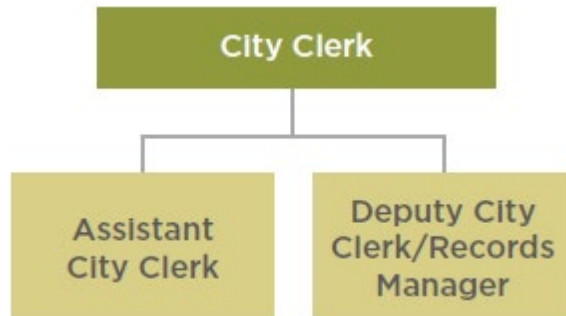
- Provide timely and accurate legal services to the City officials and personnel in an efficient and cost-effective manner, including identifying and managing legal benefits and risks to serve the interests of the City.

A city with infrastructure that meets its current and future needs

- Assist the City's Development Services and Public Works Departments to ensure that appropriate improvement obligations are attached to development projects, and that necessary public projects and amenities proceed in a timely and efficient fashion.

City Attorney	Authorized Position	Authorized			Change
		FY 2022	FY 2023	FY 2024	
	Assistant City Attorney	2	2	2	0
	City Attorney	1	1	1	0
	Deputy City Attorney	1	1	0	-1
	Legal Executive Administrative Assistant	1	1	1	0
	Paralegal	1	1	1	0
	Sr. Deputy City Attorney	0	0	2	2
City Attorney Total		6	6	7	1

CITY CLERK



CITY CLERK

DEPARTMENT SERVICES

Administration

The City Clerk, appointed by and under the direction of the City Council, serves as the Clerk to the City Council, and Secretary to the Finance and Parking Authorities. It is the responsibility of the City Clerk to provide support to the legislative body, as well as to respond and to implement processes responsive to the Brown Act, the Public Records Act, the Political Reform Act, Election laws and various other statutes. The City Clerk is the filing officer and official for Statements of Economic Interests and Campaign Disclosure Statements. The City Clerk is the custodian of the City Seal and attests and acknowledges official City documents as required.

Operations

The Office of the City Clerk is responsible for agenda preparation and posting, as well as coordinating distribution of agenda materials to the City Council, senior executives, and the public. Public notice is achieved as mandated by various statutes through posting, publication and mailing processes. The Office of the City Clerk receives for tracking and processing to other departments subpoenas, motions, claims against the City, capital improvement bids, consultant service proposals, contracts, as well as appeals to decisions of the Planning Commission and administrative appeals of the agency.

Records

The Office of the City Clerk is the repository for the legislative records of the City Council, as well as contracts and a variety of other recorded documents. Records Division staff receives and processes for review and release, public requests for records under the Public Records Act. The Records Division staff is also responsible for securing records in an optical imaging system for citywide staff access and makes records available utilizing the City's website.

Elections

The City Clerk is responsible for administering General Municipal Elections, as well as any Special Elections that may be called, in addition to annexation elections to Assessment Districts and Community Facility Districts.

VISION

Assist others to actively engage and participate in local governance.

MISSION

Serve with courtesy, promptness, and integrity – the public, City Council, and City staff, in an unbiased and informative manner.

- Ensure the City's legislative processes are open and public by providing a link between citizens and government through the dissemination of information.
- Accurately record and preserve Elk Grove's legislative history, safeguarding vital, historic, and permanent records of the City.
- Implement processes responsive to the Brown Act, the Public Records Act, the Political Reform Act, Election laws and various other statutes.
- Ensure safe and secure electoral processes.

GOALS

- Ensure the City’s legislative processes are open and public by providing a link between citizens and government through the dissemination of information.
- Accurately record and preserve Elk Grove’s legislative history, safeguarding vital, historic, and permanent records of the City.
- Implement processes responsive to the Brown Act, the Public Records Act, the Political Reform Act, Election laws and various other statutes.
- Ensure safe and secure electoral processes.

BUDGET SUMMARY

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	524,842	536,693	557,425	589,450	52,757
Operating Expenses	64,435	348,800	347,800	132,800	(216,000)
Internal Services	85,555	81,510	81,510	89,955	8,445
Capital Outlay	13,338	57,000	57,000	15,000	(42,000)
Transfers	23,054	14,655	14,655	20,628	5,973
Total	711,224	1,038,658	1,058,390	847,833	(190,825)
Expenditures By Resource					
General Fund	711,224	1,038,658	1,058,390	847,833	(190,825)
Total	711,224	1,038,658	1,058,390	847,833	(190,825)

Note: Typically, the City Clerk Operating budget fluctuates annually in accordance with the biennial election cycle. The FY 2023 election was slightly over \$220,000, and FY 2024 is a non-election year.

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

Prepare for the November 5, 2024, General Municipal Election (Directly Elected Mayor and Council Member Residency Districts 1 and 3)

- Coordinate outreach materials to inform voters on opportunities to register to vote, and informational sessions on the Voter’s Choice Act.
- Present election consolidation actions to the City Council for consideration.
- Prepare the 2024 Candidate’s Instruction Manual.
- Coordinate with Sacramento County to provide a ballot drop-off location and a vote center for the March 5, 2024, Primary Election.

Information Accessibility through the Digital Records Initiative

- Implementation of public record act request tracking and processing software.
- Integrate Record Management System to post information through the City website.
- Explore digital agenda management software to compile and post agenda materials.
- Explore contract management software to replace legacy systems.

FY 2022-23 ACCOMPLISHMENTS

Administered the November 8, 2022, General Municipal Election (Directly Elected Mayor, Council Member Residency Districts 2 and 4, and Measure E)

The November 8, 2022, General Municipal Election was administered in accordance with Federal, State, and local statutes; Resolution No. 2022-289 was adopted on December 7, 2022 certifying the election results for the passage of Measure E; Resolution No. 2022-290 was adopted on December 14, 2022 certifying the election results for elected officers. The City worked in coordination with Sacramento County Voter Registration and Elections to operate a Vote Center at District 56 the two weeks prior to the June 2022 Primary and November 2022 General Elections, a Vote Center at the City Council Chamber the weekend leading into and up to Election Day and continued to maintain a Vote By Mail ballot drop off location at 8401 Laguna Palms Way.

2022 Conflict of Interest Code Biennial Review

Resolution No. 2022-291 was adopted on December 14, 2022, amending the City of Elk Grove Conflict of Interest Code.

Development / Expansion of Records Management Program

Continued annual City record retention review, and authorized destruction of over 15 linear feet of records maintained by the Office of the City Clerk during Fiscal Year 2022-23.

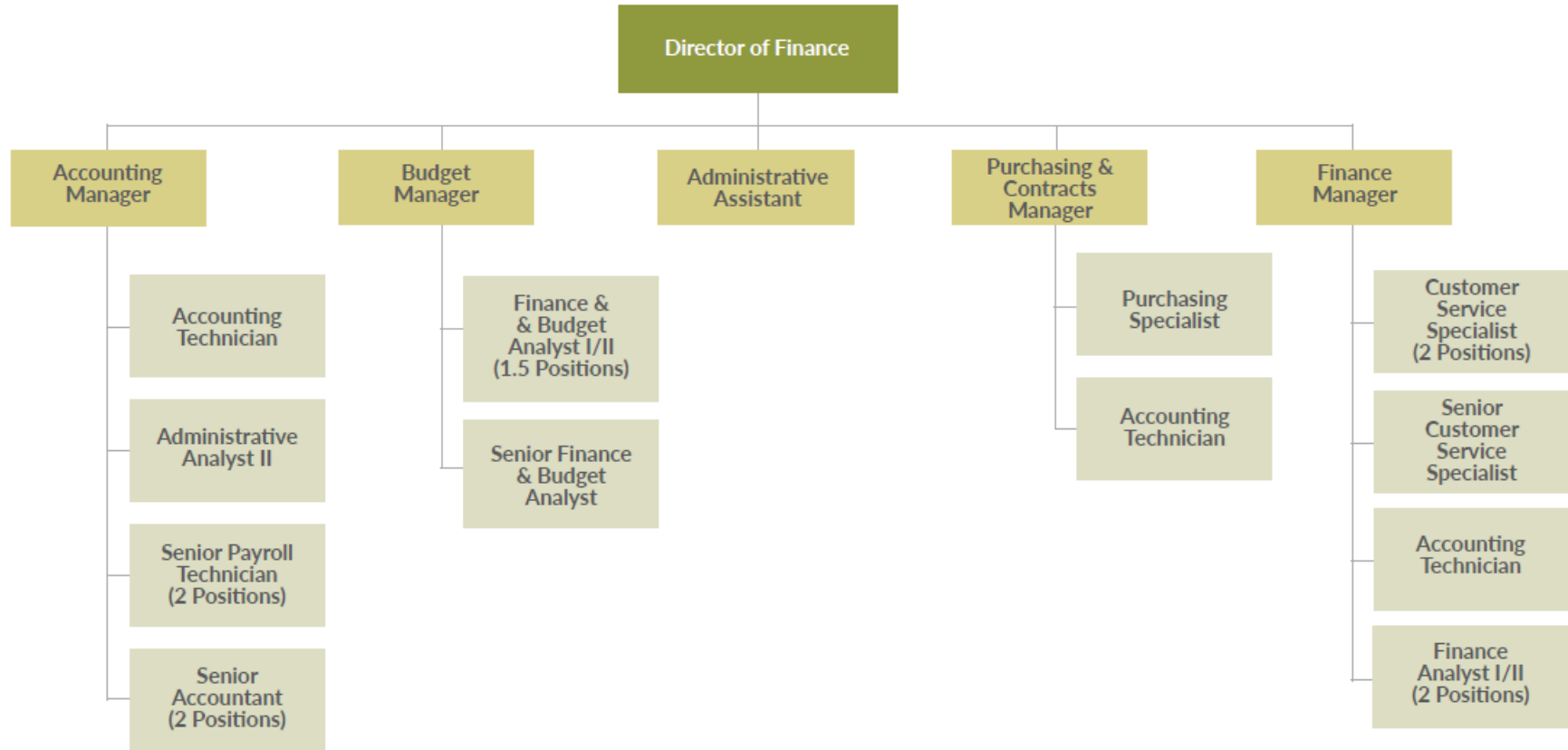
Information Accessibility through the Digital Records Initiative

Continued operation of a fully updated online, mobile friendly, text searchable, and downloadable version of the Elk Grove Municipal Code to the City website.

- Added 26 City Council meetings and other video webcasts and corresponding sets of Closed Caption transcription notes to the City website.
- Posted Fair Political Practices Commission (FPPC) filings to the City website (158 Campaign Disclosure Statements and 148 Statements of Economic Interest covering 2022-23).
- Posted and maintained the FPPC Forms 802, 803, and 806 on the City website

Authorized		FY	FY	FY	
City Clerk	Position	2022	2023	2024	Change
	Assistant City Clerk	1	1	1	0
	City Clerk	1	1	1	0
	Deputy City Clerk/Records Manager	1	1	1	0
City Clerk Total		3	3	3	0

FINANCE



FINANCE

DEPARTMENT SERVICES

The Finance department provides collaborative and strategic leadership in the financial management of the public resources entrusted to the City to enhance the quality of life in Elk Grove.

BUDGET SUMMARY

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	2,848,265	3,165,953	2,982,975	3,485,202	319,249
Operating Expenses	572,711	714,059	638,446	795,132	81,073
Capital Outlay	-	9,750	9,750	-	(9,750)
Internal Services	499,337	484,648	484,648	457,928	(26,720)
Transfers	53,793	34,194	34,194	41,027	6,833
Total	3,974,105	4,408,604	4,150,013	4,779,289	370,685
Expenditures By Division					
Finance Management	807,388	914,769	913,284	719,993	(194,776)
Budget	554,054	667,814	598,458	791,205	123,391
Accounting	1,248,818	1,343,974	1,155,856	1,558,549	214,575
Finance Planning	326,888	341,050	182,115	426,569	85,519
Purchasing	467,644	494,571	511,421	593,043	98,472
Cashiering	569,313	646,426	788,879	689,930	43,504
Total	3,974,105	4,408,604	4,150,013	4,779,289	370,685
Expenditures By Resource					
General Fund	3,569,709	3,920,592	3,798,971	4,461,014	540,422
Assessment Districts	-	-	-	25,443	25,443
Capital Facilities Fees	104,930	115,770	114,027	124,473	8,703
Community Facilities Districts	105,191	108,743	1,509	111,169	2,426
Recycling and Waste	110,614	160,459	139,549	52,101	(108,358)
Drainage	83,661	103,040	95,957	5,089	(97,951)
Total	3,974,105	4,408,604	4,150,013	4,779,289	370,685

Finance Management and Administration

Division Services

The Finance Management and Administration division supports the City Council, executive management, and other departments with financial management and treasury administration. It also oversees the department's budget operations, accounting, financial planning, purchasing, and cashing. This division also monitors cash flow, investments and banking functions, and the internal audit function.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	479,434	576,107	578,373	413,579	(162,528)
Operating Expenses	249,422	263,967	260,216	249,075	(14,892)
Internal Services	70,589	69,647	69,647	50,233	(19,414)
Transfers	7,942	5,048	5,048	7,106	2,058
Total	807,388	914,769	913,284	719,993	(194,776)
Expenditures By Resource					
General Fund	807,388	914,769	913,284	719,993	(194,776)
Total	807,388	914,769	913,284	719,993	(194,776)

Note: FY 2024 has decreased primarily due to the Administrative Analyst II position relocation to the Accounting division.

Budget

Division Services

The Budget division is responsible for preparing, delivering, and monitoring the annual budget and associated multi-year fiscal plan. This division is accountable for developing and executing the Annual Budget publication and assisting with developing the five-year Capital Improvement Program publication. The responsibility includes developing and analyzing financial forecasts to ensure the sustainability of current and future operations. The Budget division identifies opportunities for improved efficiency and efficacy in budget and long-term financial planning processes. This division often takes the lead in coordinating, planning, and implementing new funding sources such as new taxes, fees, and grants. The Budget division also provides strategic and financial planning assistance in implementing organizational changes.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Deliver the City's annual budget by the start of the fiscal year.
- Foster and encourage goal-oriented training & development for budget staff.
- Act as stewards of fiscal resources and demonstrate excellence in fiscal responsibility & management.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	363,104	422,943	414,274	578,817	155,874
Operating Expenses	112,475	160,541	99,854	118,385	(42,156)
Internal Services	70,558	79,297	79,297	86,918	7,621
Transfers	7,918	5,033	5,033	7,085	2,052
Total	554,054	667,814	598,458	791,205	123,391
Expenditures By Resource					
General Fund	554,054	667,814	598,458	791,205	123,391
Total	554,054	667,814	598,458	791,205	123,391

Note: There was a vacancy during the first half of FY 2022 resulting in Compensation savings for that year. Anticipated extended leave of absences during FY 2023 resulted in the Compensation budget being substantially lower than in FY 2024. The decrease in Operating Expenses in FY 2024 is due to a reduction in consulting costs. This reduction is offset by an increase in part-time Compensation costs.

Accounting

Division Services

The Accounting division is responsible for payroll, accounts receivable, reconciliation of grant activity, liabilities, reserves, and the City's various bank account reconciliations. This division is also responsible for implementing Government Account Standard Board Statements and the City's financial reporting, including the Annual Comprehensive Financial Report. The Popular Annual Financial Reporting (annual financial report to the community; condensed Annual Comprehensive Financial Report), State Controller Report, the Street and Road Report, and the City's Treasurer Report. This division is the main conduit of information and records to the City's independent auditors.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Complete timely bank reconciliations.
- Complete timely financial year end closing.
- Ensure that paychecks are processed accurately.

Budget Initiatives

The FY 2024 budget adds \$55,000 for a bank reconciliation consultant. This effort will support becoming fully reconciled, the recurring audit being more timely, and provide procedures to improve future reconciliation.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	926,712	989,872	802,754	1,153,532	163,660
Operating Expenses	153,744	171,666	170,666	248,850	77,184
Internal Services	150,142	161,105	161,105	139,865	(21,240)
Capital Outlay	-	9,750	9,750	-	(9,750)
Transfers	18,219	11,581	11,581	16,302	4,721
Total	1,248,818	1,343,974	1,155,856	1,558,549	214,575
Expenditures By Resource					
General Fund	1,248,818	1,343,974	1,155,856	1,558,549	214,575
Total	1,248,818	1,343,974	1,155,856	1,558,549	214,575

Note: FY 2024 compensation has increased mainly due to the Administrative Analyst II position relocation to the Accounting division from the Finance Management and Administration division.

Financial Planning

Division Services

The Financial Planning division manages the City's Assessment and Community Facility Districts (capital and operating), capital improvement financial planning, development impact fee programs, acquisition and reimbursement agreements, new and outstanding debt, and related City programs. It also provides long-range cash flows and financial planning information for operational and capital funds, debt management, bond and special district disclosure compliance, capital project analysis, fee analysis, AB 1600 reports, nexus studies, and annexation studies. In addition, the long-range cash flows and financial planning information for capital funds the division produces are essential for developing the five-year Capital Improvement Program.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Timely processing of revenues and transactions.
- Ensure that City Community Facilities Districts (CFDs) and Assessment Districts provide adequate funding for facilities and services.
- Ensure that City Development Impact Fee Programs provide adequate funding for facilities and services.
- Collaborate on debt issuances and administer continuing disclosures and debt service.
- Collect on outstanding accounts receivable.
- Provide career training to staff.

Budget Summary

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	261,121	277,114	118,179	356,949	79,835
Operating Expenses	7,960	17,190	17,190	24,050	6,860
Internal Services	47,530	40,213	40,213	43,480	3,267
Transfers	10,278	6,533	6,533	2,090	(4,443)
Total	326,888	341,050	182,115	426,569	85,519
Expenditures By Resource					
General Fund	104,018	103,396	66,436	162,780	59,384
Assessment Districts	-	-	-	25,443	25,443
Capital Facilities Fees	104,930	115,770	114,027	124,473	8,703
Community Facilities Districts	105,191	108,743	1,509	111,169	2,426
Recycling and Waste	12,750	13,141	143	143	(12,998)
Drainage	-	-	-	2,561	2,561
Total	326,888	341,050	182,115	426,569	85,519

Note: FY 2023 Estimates of Compensation are substantially lower than the FY 2023 Budget due to an unanticipated vacancy in the Division.

Purchasing

Division Services

The Purchasing division is responsible for purchasing materials, supplies, and services for all City departments. In addition, this division determines sources of supplies, researches new sources of supply, maintains the City vendor list, oversees the Request for Proposals, Qualifications and Bids process, processes accounts payable, and assists in monitoring and controlling expenditures.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Ensure compliance with city policy and state law.
- Collaborate with all stakeholders to ensure accuracy in data entry.
- Collaborate with all stakeholders to ensure timeliness in processing tasks.
- Provide departments with a resource for the procurement / payables processes.

Budget Initiatives

The FY 2024 budget includes \$50,000 for contract tracking software and professional services which are items associated with the recommendations made by the Business Process Review conducted with Central Square. This includes, but is not limited to, field formatting of the purchase requisition screen, automation of purchase order printing and attachments, set up and training on change order management, and automation of accounts payable entry.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	401,857	416,586	440,861	459,084	42,498
Operating Expenses	10,515	19,635	12,210	68,572	48,937
Internal Services	51,535	55,974	55,974	62,043	6,069
Transfers	3,737	2,376	2,376	3,344	968
Total	467,644	494,571	511,421	593,043	98,472
Expenditures By Resource					
General Fund	467,644	494,571	511,421	593,043	98,472
Total	467,644	494,571	511,421	593,043	98,472

Cashiering

Division Services

The Cashiering division is the City's primary cashier location and is responsible for receiving, receipting, processing, and recording revenues received by the City. Additionally, it manages all accounts receivable.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	416,037	483,331	628,534	523,241	39,910
Operating Expenses	38,595	81,060	78,310	86,200	5,140
Internal Services	108,983	78,412	78,412	75,389	(3,023)
Transfers	5,699	3,623	3,623	5,100	1,477
Total	569,313	646,426	788,879	689,930	43,504
Expenditures By Resource					
General Fund	387,788	396,068	553,516	635,444	239,376
Recycling & Waste - Residential	97,864	147,318	139,406	51,958	(95,360)
Drainage Fee	83,661	103,040	95,957	2,528	(100,512)
Total	569,313	646,426	788,879	689,930	43,504

Note: As a follow-up to the transition of Utility billing functions being performed by a contractor, Cashiering compensation costs shall be funded primarily by the General Fund, rather than by enterprise funds, starting in FY 2024.

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

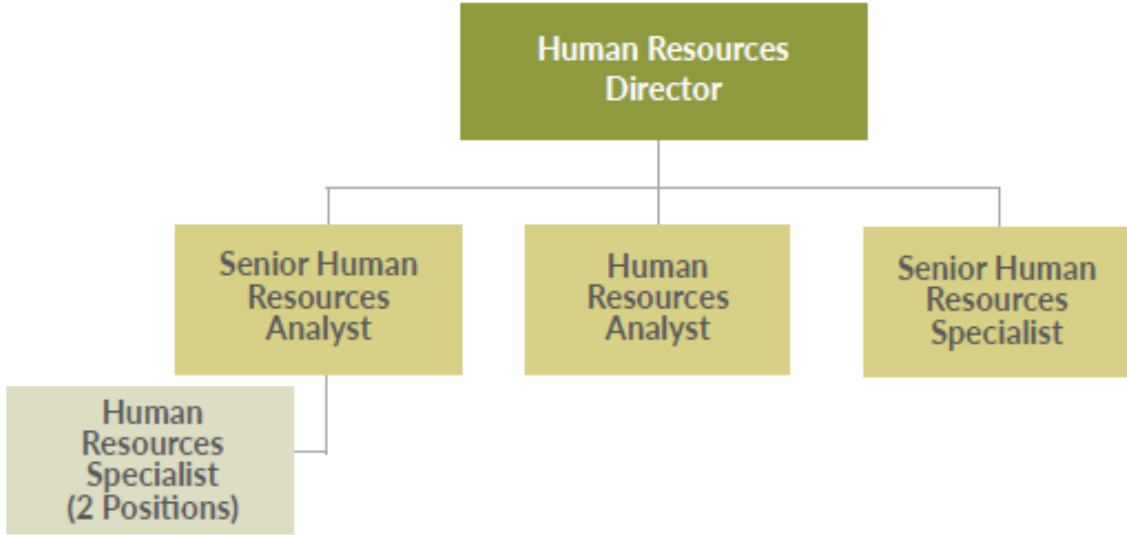
- Prepare, publish, and present a structurally-balanced annual budget to the City Council and the community.
- Complete the City's Annual Comprehensive Financial Report and the Single Audit with no significant findings.
- Evaluate and analyze debt refunding and defeasance opportunities.
- Continue to monitor and optimize the City's American Rescue Plan Act funds to ensure community and City priorities are met, and the funds are fully utilized.
- Assist with new facility and program planning by providing feasibility analyses and financing alternatives.
- Continue to support the City's long-term fiscal sustainability by supporting and processing annexations into the City's special tax districts.
- Optimize the City's enterprise resource planning system by making improvements identified in business process re-engineering reports and potentially adding new modules.

FY 2022-23 ACCOMPLISHMENTS

- Prepared a structurally-balanced budget that contributes to reserves each year of the five-year forecast.
- Developed a Measure E expenditure plan that reflects the priorities identified by the community.
- Conducted the first meeting of the Measure E Citizens Oversight Committee.
- Monitored and optimized the City's American Rescue Plan Act funds to ensure community and City priorities are met and the funds are fully utilized.
- Prepared the City's Annual Comprehensive Financial Report and the Single Audit with no significant findings.
- Completed the comprehensive update to the Elk Grove Roadway Fee Nexus, including the bifurcation of the program into the traditional Roadway Fee Program and the City of Elk Grove Active Transportation Fee Program.
- Completed 23 annexations into the City's special tax districts, which will provide an estimated \$4.5 million in annual revenue for City led capital and maintenance projects.
- Managed the City's pension liabilities so the City's funded status remained in the top 10% of all CalPERS agencies.
- Successfully issued \$13.2 million in bond proceeds to support the construction of a new police facility at 9362 Studio Court and for improvements at City police facilities at 8380 and 8400 Laguna Palms Way and 10190 Iron Rock Way.
- Paid off the sales tax sharing agreement with The Ridge EG East, LP to save the City millions and free up resources in the General Fund long-term.

Finance	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
	Accountant/Sr. Accountant	2	2	2	0
	Accounting Manager	1	1	1	0
	Accounting Technician	3	3	3	0
	Administrative Analyst II	1	1	1	0
	Administrative Assistant	1	1	1	0
	Budget Manager	1	1	1	0
	Customer Service Specialist	2	2	2	0
	Finance Analyst I/II	0	0	0	0
	Finance & Budget Analyst I/II	3	3	3	0
	Finance Manager	0	1	1	0
	Finance Director	1	1	1	0
	Payroll Technician	1	0	0	0
	Purchasing Specialist	1	1	1	0
	Purchasing and Contracts Manager	1	1	1	0
	Revenue Manager	1	0	0	0
	Sr. Customer Service Specialist	1	1	1	0
	Sr. Finance & Budget Analyst	0	1	1	0
	Sr. Management & Budget Analyst	1	0	0	0
	Sr. Payroll Technician	1	2	2	0
Finance Total		22	22	22	0

HUMAN RESOURCES



HUMAN RESOURCES

DEPARTMENT SERVICES

The Human Resources Department is responsible for providing the City with diverse and talented employees and maximizing their potential through proactive employee relations and organizational development programs.

The primary functions of the Human Resources Department include recruitment, selection, and retention of qualified employees; administration of the City's classification, compensation and benefit plans; workers' compensation and leave of absence administration; organizational development and training; employee relations; labor relations; administration of personnel rules and procedures; and labor law compliance.

VISION

A motivated and talented workforce delivering efficient services to the community.

MISSION

Collaborate with all departments to provide responsible Human Resources programs and policies through effective recruitment, retention, organizational development and training, classification and compensation, sound policy and program development, compliance, and support.

GOALS

- Create a competitive compensation and benefits package to attract and retain a talented and diverse workforce.
- Take a proactive approach to employee wellness, health, and safety.
- Foster a culture of innovation, inclusion, resilience, and belonging through organizational training and development programs.
- Develop innovative recruitment strategies to attract and retain a diverse and talented workforce.
- Successfully implement labor agreements, labor law compliance, and development of Citywide policies and procedures.

BUDGET INITIATIVES

- Increase community outreach, creative online outreach opportunities, marketing, and job fairs to build upon the City’s diversity and inclusion strategy. Explore new advertising mediums to attract and retain a high-performing diverse workforce.
- Enhance the functioning of the existing Human Resources Information System (NeoGov) and applicant tracking systems including Onboard and Perform, and the position control module in Finance Enterprise.
- Complete the comprehensive classification and compensation study. The Human Resources Department kicked off a classification and compensation study in October 2022. The purpose of this study is to ensure that the City remains committed to its compensation philosophy and to ensure that job descriptions are legally compliant and reflective of the work being performed. The compensation aspect of the study was completed in FY 22/23.
- Research, plan, and develop a comprehensive organizational development and training program to provide an extensive pool of training and development options for employees and resources for supervisors.

BUDGET SUMMARY

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	872,359	945,034	879,502	1,028,580	83,546
Operating Expenses	2,410,599	2,814,481	2,647,031	3,166,688	352,207
Internal Services	183,246	155,499	155,499	145,818	(9,681)
Capital Outlay	82,400	-	-	-	-
Transfers	16,748	10,646	10,646	14,985	4,339
Total	3,565,352	3,925,660	3,692,678	4,356,071	430,411
Expenditures By Division					
Human Resources	1,459,087	1,577,871	1,488,116	1,856,839	278,968
Workers' Compensation	2,106,265	2,347,789	2,204,562	2,499,232	151,443
Total	3,565,352	3,925,660	3,692,678	4,356,071	430,411
Expenditures By Resource					
General Fund	1,459,087	1,577,871	1,488,116	1,856,839	278,968
Self Insurance	2,106,265	2,347,789	2,204,562	2,499,232	151,443
Total	3,565,352	3,925,660	3,692,678	4,356,071	430,411

Note: The 2024 Budget increase is attributable to an increase in the Workers’ Comp Primary Premium and additional Employee Training and Programs.

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

Creating a competitive benefits package to attract and retain a talented and diverse workforce.

The Human Resources Department will continue to implement creative programs and strategies to reduce employee turnover, increase the average tenure of employees within the City, increase the retention rate and enhance employee satisfaction. These objectives can be achieved by periodically conducting compensation and classification studies and employee surveys to ensure that salaries are targeted at the 80th percentile of the surveyed comparable agencies, marketing the City's benefit plans, and continuously researching ways to enhance the City's benefits offerings within budgetary limitations. Human Resources staff are currently conducting an organization wide classification and compensation study to achieve these objectives.

Taking a proactive approach to employee wellness, health, and safety

The Human Resources Department will continue efforts to ensure the timely processing of worker's compensation cases and enhance the employee experience; facilitating the return to work for injured employees; proactively offering wellness activities including fitness challenges and specialty classes; and promoting a healthy work-life balance for employees. This effort will be achieved by working collaboratively with departments to enhance worker's compensation processes and procedures, engaging with the City's Wellness Consultant to monitor, review, and enhance the City's wellness program, and to evaluate key takeaways from the National Employee survey recently conducted in collaboration with POLCO.

Fostering a culture of innovation, inclusion, resilience, and belonging through organizational training and development

The Human Resources staff will work to enhance the City's organizational development and training program. Staff will continue to ensure mandatory trainings are completed by employees in a timely manner; ensure sufficient job-related trainings are offered to employees; and Diversity, Equity, and Inclusion (DE&I) trainings/activities are implemented to increase awareness about DE&I to foster a culture of belonging. Staff will also explore new avenues for management and leadership training opportunities to develop the next generation of leaders and to assist with succession planning.

Develop innovative recruitment strategies to attract and retain a diverse and talented workforce.

The Human Resources staff will continue its efforts to further reduce the City's vacancy rate, attract a large pool of diverse, qualified applicants, fill positions in a timely manner, ensure leaders are equipped to support the hired workforce and held to performance standards, and increase the diversity of the workforce. Staff will continue to research and implement diverse advertising mediums that will help attract a talented and diverse workforce.

Successfully implement labor agreements, labor law compliance, and development of Citywide policies and procedures

Human Resources staff will continue to attend regulatory and compliance trainings to stay abreast of new laws and regulations impacting the Human Resources function and will update policies and procedures accordingly. The Human Resources staff will also work to ensure labor agreements are implemented in a timely manner.

FY 2022-23 ACCOMPLISHMENTS

Benefits Administration

- Implemented necessary procedural and legal updates to the City's Section 125 Cafeteria Plan.
- Marketed the City's flexible spending and COBRA administration plans, introduced a new plan administrator, and introduced several cost-effective enhancements to the Dental, Employee Assistance Program (EAP), and Voluntary Life Insurance plans.

Classification and Compensation

- Processed 25 promotions.
- Reclassified 8 positions.
- Created 4 new job classifications.
- Kicked off an organization wide classification and compensation study.

Leave of Absence and Workers Compensation Administration

- Managed 46 workers' compensation claims, 56 FMLA/CFRA/PDL and PFL requests, 4 ADA interactive processes, 2 military leaves, and all COVID-19 return to work cases.
- Completed 16 Ergonomic Evaluations.
- Successfully completed a Wellness Consultant Request for Proposals.
- Participated including the planning, RFP, review and ultimate selection of a new Workers' Compensation Plan administrator.

Legal Compliance/Department Operations

- Human Resources staff attended 7 compliance webinars and 8 trainings to enhance the understanding of complex HR processes and to stay abreast on changing laws and regulations.
- Successfully updated the City's Personnel Rules and Regulations to implement policy compliance with new laws and regulations that went into effect January 1, 2023, including bereavement leave.
- Created new Performance Measures for the Human Resources Department

Organizational Development and Training

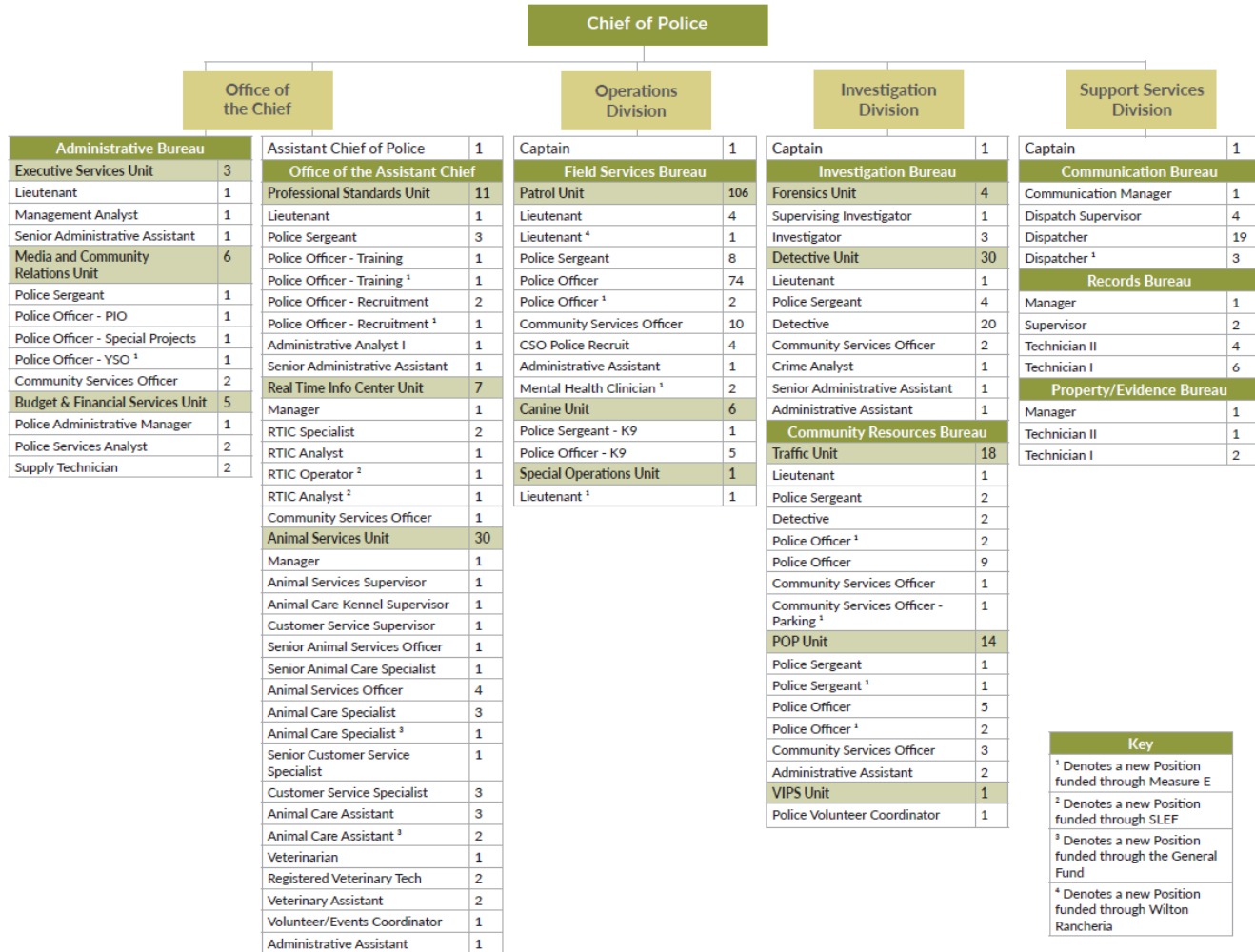
- Sponsored five employees to participate in the Sacramento Valley Leadership Academy and the Leadership Elk Grove Academy through the Chamber of Commerce
- Mandatory and Compliance Trainings offered and completed: 586
- Diversity trainings offered and completed: 54
- Other Miscellaneous training and development opportunities offered to employees: 29
- Developed, planned, and held a Career Panel Discussion for employees.

Recruitment & Selection

- Conducted 69 recruitments, reviewed 3,821 applications, interviewed 535 applicants, and hired 72 part-time and full-time staff.
- In coordination with the Police Department, developed and successfully completed a full-scale internal Sergeant and Lieutenant Assessment process.
- Established a Recruitment Incentive Program.

		Authorized			
		FY 2022	FY 2023	FY 2024	Change
Human Resources	Position				
	Human Resources Analyst	0	0	0	0
	Human Resources Manager	0	0	0	0
	Human Resources Director	1	1	1	0
	Human Resources Specialist	2	2	2	0
	Sr. Human Resources Analyst	1	1	1	0
	Sr. Human Resources Specialist	2	2	2	0
Human Resources Total		6	6	6	0

POLICE



POLICE

DEPARTMENT SERVICES

The Police Department provides law enforcement and policing services to improve Elk Grove's quality of life and promote safety. The Police Department provides response to citizens' calls for service, police patrol services, and follow up investigations to identify, apprehend, and aid in the prosecution of criminals. The Police Department also provides crime prevention, education, and intervention services to the Elk Grove community. The Police Department partners with the community to proactively prevent crime via community events and youth services.

VISION

Through dedicated and highly skilled staff, we aspire to deliver world-class public safety service that meets the changing needs of a diverse community through partnerships built on mutual respect and trust.

MISSION

The mission of the Elk Grove Police Department is to continually improve the quality of life in Elk Grove through strong community outreach and partnerships; fair and impartial interactions; promoting public safety through prevention, intervention and enforcement; and developing and promoting a diverse professional workforce.

GOALS

- Enhancing Community Safety
- Improving Quality of Life
- Investing in Staff
- Leveraging Technology
- Enhancing Youth Services

BUDGET INITIATIVES

- Grant applications were submitted to the California Office of Traffic Safety for a Selective Traffic Enforcement Program grant and a Traffic Records Improvement Project grant. If awarded, these grants totaling \$400,760, will fund overtime hours to conduct DUI/Driver's License checkpoints along with speed, distracted driver, and pedestrian safety operations in Elk Grove. Additionally, these grants will fund electronic data software and records reporting, streamlining traffic records management and reporting. These funds will help continue the Traffic Unit's recent partnership with regional law enforcement agencies who created the Sacramento Regional Sideshow Taskforce, comprised of traffic officers and the District Attorney's office dedicated to the prevention, enforcement, and prosecution of sideshow activity responsible for unlawful injuries, deaths, and property destruction.

POLICE

- The Department has historically funded additional staffing to combat vehicle theft and related crimes using funds collected from the California Department of Motor Vehicles and allocated through the Sacramento Area Vehicle Theft Reduction Unit. Through focused crime analysis and the department's enhanced Real Time Information Center (RTIC), Investigations Bureau personnel now develop strategic enforcement operations to areas and times where vehicle theft and related crimes, such as catalytic converter thefts, most often and most likely to occur, resulting in an increase in arrests and enhanced community safety.
- The Department intends to add 23 new positions in FY 2024 - 17 Measure E funded positions (1 Police Sergeant, 1 Police Lieutenant, 9 Police Officers, 2 Mental Health Clinicians, 3 Dispatchers, and 1 Community Service Officer), 3 General Fund funded positions (1 Animal Care Specialist and 2 Animal Care Assistants), 2 Supplemental Law Enforcement Services Fund (SLEF) funded positions (1 RTIC Operator and 1 RTIC Analyst), Wilton Rancheria Gaming Authority funded position – 1 Police Lieutenant.

BUDGET SUMMARY

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	40,078,251	45,726,451	45,663,952	50,221,432	4,494,981
Operating Expenses	2,547,833	4,335,415	3,597,637	6,158,456	1,823,041
Internal Services	7,634,318	8,868,904	8,868,904	9,819,262	950,358
Capital Outlay	766,776	1,551,138	950,174	2,454,342	903,204
Transfers	1,006,511	1,008,975	1,008,975	1,249,953	240,978
Total	52,033,689	61,490,883	60,089,642	69,903,445	8,412,561
Expenditures By Division					
Office of The Chief	12,098,424	18,430,230	17,468,063	19,496,811	1,066,581
Operations	20,268,242	22,615,120	20,876,367	24,018,289	1,403,169
Investigations	13,600,176	13,675,491	14,938,062	18,267,075	4,591,585
Support Services	6,066,847	6,770,043	6,807,150	8,121,270	1,351,227
Total	52,033,689	61,490,883	60,089,642	69,903,445	8,412,561
Expenditures By Resource					
General Fund	50,373,149	57,754,728	58,462,724	62,335,564	4,580,836
Community Facilities Districts	54,687	-	-	-	-
Community Facility Fees	-	189,938	189,938	170,327	(19,611)
Animal Shelter Donations	5,958	9,350	9,350	-	(9,350)
Federal Asset Seizure	147,039	308,510	58,865	249,644	(58,866)
Housing and Homelessness	201,552	193,339	-	-	(193,339)
State Asset Seizure	340,590	207,367	63,668	130,771	(76,596)
Police Grants	910,713	2,727,650	1,203,109	1,131,966	(1,595,684)
Wilton Rancheria MOU	-	100,000	100,000	788,144	688,144
Disaster Recovery	-	-	1,987	-	-
Measure E	-	-	-	5,097,028	5,097,028
Total	52,033,689	61,490,883	60,089,642	69,903,445	8,412,561

Note: The increase in the FY 2024 Compensation budget is driven by a combination of factors; the primary one being the addition of twenty-three new positions, other contributing factors being the estimated costs of salary and benefits increases.

Note: The majority of the increases to the FY 2024 Operating Expenses and Capital Outlay budgets are the result of vehicle and equipment costs related to the new positions mentioned above. Ancillary effects of adding the new positions can also be seen in the increased Internal Services costs for FY 2024.

Note: Measure E funding is a new funding source in FY 2024 and is being utilized to fund a number of the new positions, plus their associated equipment and vehicle costs. Measure E funding will also support a number of standalone projects and initiatives. Please see the Measure E section of the Budget for more details.

Note: Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). Additional grant funding may be awarded in the coming fiscal year. The Budget Resolution adopted in concurrence with the Annual Budget allows for the re-appropriation of unspent grant funding and budgeting of new grant funding at the time of award.

Office of the Chief

Division Services

The Office of the Chief is responsible for providing executive, management, and logistical support to the Elk Grove Police Department. The Office of the Chief is also responsible for coordinating the activities of the Department in furtherance of the City's overall goals in partnership with the City Manager's Office and other City departments. The Office of the Chief provides long-range planning and budgeting; administrative systems; policy guidance for employees of the Department; and responds to requests for information from the City Council, media, and public. The Chief of Police is responsible for maintaining proactive, responsive, and effective police services for the City of Elk Grove and coordinating Elk Grove Police Department activities with other law enforcement agencies and community-based organizations.

In addition, there are units that fall under the Office of the Assistant Chief, these include the Professional Standards Unit, the Real Time Information Center (RTIC) Unit, the Animal Services Unit and the Employee Resources & Wellness Unit.

The Office of the Chief Division consists of the following bureaus:

Administrative Bureau

Executive Services Unit

The Executive Services Unit is responsible for analytical projects and research at the direction of the Chief, and City licensing, permitting, and planning actions that require police review. This unit also manages the contracts and grants for the Police Department.

Media and Community Relations Unit

The Media and Community Relations Unit is the police department's official liaison to the community and creates opportunities for the public to engage with the Department. This unit serves to inform and engage the community utilizing various methods including social media. The Public Information Officers also have the responsibility to provide accurate, appropriate, and timely information regarding police incidents, activities, and programs to members of the community, staff, and media. This unit will now encompass a Youth Services Team with a focus on connecting with youth in the community. This unit also conducts the Police Department's Citizen Academy, a course that educates citizens about the inner workings of the Police Department, spearheads the Department's Special Olympics fundraising program, and manages Project Lifesaver, a program that offers families a GPS tracking device for special needs individuals, free of charge.

Budget and Financial Services Unit

The Finance staff is responsible for oversight of all department fiscal activities, including budget, purchasing, facilities, cost recovery, special events, and grants. Finance provides timely financial management and analysis as well as support services to other service areas within the Department. This unit also works closely with other City departments to coordinate and maintain the overall health of the City's budget.

Office of the Assistant Chief

Professional Standards Unit

The Professional Standards Unit is responsible for managing police policy, internal investigations, pre and post-employment responsibilities and departmental training needs.

Police Policy

The Elk Grove Police Department utilizes Lexipol, an electronic state-specific police policy management system. Lexipol holds the complete set of policies for the department, and the professional standards unit is responsible for the management of this system, including timely updates, changes to state and federal law, and best practices.

Internal Affairs

Internal Affairs conducts prompt and thorough investigations of personnel complaints; monitors high risk and high liability activities such as employee vehicle collisions, use of force incidents, and pursuits.

Pre and Post Employment

Professional Standards is responsible for coordinating the activities of hiring Police Department personnel. This includes recruitment, application screening, interview panels, background investigations, and issuance of all necessary equipment and uniforms. Upon an employee's separation from the Department, this unit ensures all final documentation is completed and department issued equipment is returned.

Training Manager

The Training Manager coordinates, develops, and monitors all mandated and compulsory training required to meet state and professional standards. The Training Manager ensures police personnel have access to continuing education opportunities that will further develop their skills, thereby complementing the Department's commitment to excellence.

Real Time Information Center (RTIC) Unit

The RTIC operates as a central hub of a wide range of technologies that support and improve the Department's policing strategy. The department has access to real-time crime data that assists them when called out to crimes in progress, as well as the investigation of crimes already committed. The RTIC helps the department leverage technology in its response to, and prevention of, crime along with the apprehension of violent offenders. The RTIC manager is also responsible for the oversight of emergency operations.

Animal Services Unit

The Elk Grove Animal Shelter provides Elk Grove residents with access to services such as licensing, spay and neutering, pet fostering and adoption services, and microchipping. Animal Services provides humane and responsive services to Elk Grove's stray, injured, abandoned, and neglected animals. This unit also serves the community through various educational programs that are designed to improve the lives of pets and their owners. Each month Animal Services hosts a variety of events to promote healthy pets. These events include off-site pet adoption events, on-site pet check-ups at senior facilities, free vaccination clinics and free microchipping.

Employee Resources and Wellness Unit

The Employee Resources and Wellness Unit was established to meet the wellness needs of the Department's employees. The Employee Resources and Wellness coordinator assists with Workers Compensation, Employee Assistance Programs, employee work accommodations, interactive processes, and therapist services. The coordinator is responsible for managing police wellness services and liaises for the City's Human Resources Department.

Budget Initiatives

- The Department intends to contract with a licensed therapist that specializes in first responder services. The Department began utilizing the therapist in mid FY 2023 through a pilot program and has seen significant usage and immediate access to services following critical incidents.
- The Department intends to launch the Crossroads traffic collision software reporting system. This will significantly decrease the time needed to take and process traffic collision reports. It will also allow for a more efficient way to obtain traffic statistics and report them to the public.
- The Communications Center will be remodeled in FY 2024 allowing for additional dispatchers and integration of RTIC technology into the Center. This remodel is being funded in part through a Community Oriented Policing Services grant of \$520,000.
- Measure E funding will be used to purchase Cobwebs software in FY 2024 to assist with crime investigations and human trafficking. Please refer to the Measure E section for more detail.
- Measure E funding will be utilized in FY 2024 to purchase 10 additional Flock Safety License Plate Readers. Flock cameras assist with crimes in progress, the investigation of crimes, and locating missing persons and vehicles. Please refer to the Measure E section for more detail.
- Measure E funding will be used for the RTIC video wall in FY 2024. Please refer to the Measure E section for more detail.
- The Department intends to add two positions in the RTIC in FY 2024 – an RTIC Operator and an RTIC Analyst. These positions will be added utilizing SLEF grant funding and will provide the RTIC with the ability to expand their operational hours.
- Animal Services is engaging in a comprehensive staffing and efficiency study that will be completed by an outside consultant in FY 2023. The goal of the study is to provide the Department with optimal staffing models considering a steadily increasing animal population in the Shelter. Based on initial recommendations, there are costs for three new General Fund funded positions included in the FY 2024 Budget – one Animal Care Specialist and two Animal Care Assistants.

POLICE

- The Department intends to add the following 3 positions in FY 2024 utilizing Measure E funding: 1 Police Youth Services Officer in the Media and Community Relations Unit, 1 Police Training Officer and 1 Police Recruitment Officer both of which will be in the Professional Standards Unit. Please refer to the Measure E section for more detail.

Budget Summary

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	7,446,525	11,209,937	11,508,054	11,076,326	(133,611)
Operating Expenses	1,913,868	3,238,435	2,573,820	4,157,134	918,699
Internal Services	1,213,410	1,705,377	1,705,377	2,166,818	461,441
Capital Outlay	619,996	1,329,327	733,656	1,148,515	(180,811)
Transfers	904,625	947,155	947,155	948,018	863
Total	12,098,424	18,430,230	17,468,063	19,496,811	1,066,581
Expenditures By Unit					
Executive Services	4,893,645	9,879,432	7,743,720	6,008,278	(3,871,154)
Media and Community Relations	597,257	439,624	902,244	1,382,642	943,018
Budget & Financial Services	603,407	579,820	613,327	1,256,608	676,788
Professional Standards	1,588,665	2,002,311	2,343,620	3,299,237	1,296,926
Real Time Information Center (RTIC)	255,030	665,099	940,613	1,717,427	1,052,328
Animal Services	4,160,420	4,863,944	4,924,538	5,717,769	853,825
Employee Resources and Wellness	-	-	-	114,850	114,850
Total	12,098,424	18,430,230	17,468,063	19,496,811	1,066,581
Expenditures By Resource					
General Fund	10,961,048	14,887,414	15,841,145	16,220,027	1,332,613
Community Facilities Districts	54,687	-	-	-	-
Community Facility Fees	-	189,938	189,938	170,327	(19,611)
Animal Shelter Donations	5,958	9,350	9,350	-	(9,350)
Federal Asset Seizure	147,039	308,510	58,865	249,644	(58,866)
State Asset Seizure	340,590	207,367	63,668	130,771	(76,596)
Police Grants	589,102	2,727,650	1,203,109	1,131,966	(1,595,684)
Wilton Rancheria MOU	-	100,000	100,000	129,990	29,990
Disaster Recovery	-	-	1,987	-	-
Measure E	-	-	-	1,464,086	1,464,086
Total	12,098,424	18,430,230	17,468,063	19,496,811	1,066,581

Note: As approved in the FY 2023 Mid-Year Budget Resolution, a one-time payment of \$1.7 million was made toward the Public Safety PERS unfunded accrued liability utilizing a portion of the total FY 2023 Salaries and Benefits savings. The resulting reduction in the FY 2024 Compensation budget is partly offset by the addition of eight new positions (two SLEF funded, three General Fund funded, and three Measure E funded).

Note: The majority of the increases to the FY 2024 Operating Expenses budget are due to the vehicle and equipment costs related to adding the new positions mentioned above. Measure E funding will be utilized to purchase vehicles and equipment for Measure E-funded positions. Ancillary costs resulting from the new positions can also be seen in the increased Internal Services costs that have been budgeted in FY 2024.

Note: The reduction in the Capital Outlay budget is being driven by reduced Capital Outlay budgets in Police Grants and both State and Federal Asset Seizures, however these reductions are partly offset by Measure E Capital Outlay budget increases, which will be used to fund a number of projects and initiatives.

Operations

Division Services

The Operations Division provides basic call response and police patrol services to Elk Grove, including emergency incident response, routine call response and collision investigation. Personnel assigned to the Operations division also conduct law and regulation enforcement, as well as preliminary crime scene investigations, nuisance and criminal investigations, proactive patrol activities and data analysis.

The Operations Division consists of the following bureau:

Field Services Bureau

Patrol Unit

Patrol is the largest component of the Operations Division, consisting of day, cover, swing and night shifts, and includes lieutenants, sergeants, police officers, community services officers, and an administrative assistant. These personnel provide continuous delivery of police services to the community through numerous and varied functions, which include: response to citizens' requests for service; proactive patrol; maintenance of public order; discovery of hazards; investigation of crimes and incidents; arresting offenders; emergency services; and the reporting of information to other appropriate organizational units. Three police officers from this unit are assigned to work in partnership with the Elk Grove Unified School District (EGUSD). These officers are responsible for assisting the EGUSD Security Services Division with maintaining a safe learning environment; law enforcement and education; mentoring students; and interpreting court documents for EGUSD. One officer from this unit is assigned to the Mobile Crisis Support Team (MCST) which is a partnership with Sacramento County Mental Health that works to provide services to our community members in a mental health crisis and emotional distress. This specially trained team includes an officer and a licensed mental health professional responding together to emergency calls.

Special Operations Unit

The Special Operations Unit is comprised of the Drones as First Responders program and the Crisis Response Unit which encompasses the Special Weapons and Tactics Team, the Hostage Negotiations Team, and the Tactical Dispatcher Team and Tactical Medics. The Unit is overseen by a lieutenant that works in partnership with the RTIC, a sergeant, and a special operations officer.

Crisis Response Unit Program

The Crisis Response Unit (CRU) Program consists of the Special Weapons and Tactics (SWAT) Team, the Hostage Negotiations Team (HNT), Tactical Dispatchers and Tactical Medics. The primary objective of this program is the preservation of life during high-risk incidents and events. This is an auxiliary assignment; all members of this program have full-time assignments in other areas of the Department. The HNT works in concert with the SWAT Team to resolve critical incidents through intelligence gathering and negotiation. Both teams fall under the CRU Commander. There are also tactical dispatchers who work at the scene of a critical incident to gather, document, and provide information for the various components of the CRU. As part of a regional effort, the CRU is also staffed with auxiliary staff from the Galt Police Department and responds to the City of Galt in the event additional support is needed in that city.

Budget Initiatives

- The Department will use Measure E funding to create a Drone as a First Responder Program. Please refer to the Measure E section for more detail.
- The Department intends to add the following 5 positions in FY 2024 utilizing Measure E funding: 1 Police Lieutenant, 2 Police Officers, and 2 Mental Health Clinicians. The Lieutenant will be assigned to the Special Operations Unit, the 2 Police Officers, and 2 Mental Health Clinicians will be assigned to the Patrol Unit. Please refer to the Measure E section for more detail.
- The Department also intends to utilize Wilton Rancheria Gaming Authority funding to add a Police Lieutenant position to serve as an Administrative Lieutenant in the Operations Division. This position will handle ancillary duties currently assigned to Watch Commanders, allowing the Watch Commanders to focus on their primary roles and management of patrol officers and operations.

Budget Summary

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	16,793,718	18,721,717	17,012,940	19,289,013	567,296
Operating Expenses	247,508	358,639	328,663	512,157	153,518
Internal Services	3,095,935	3,341,451	3,341,451	3,447,075	105,624
Capital Outlay	131,081	193,313	193,313	709,932	516,619
Transfers	-	-	-	60,112	60,112
Total	20,268,242	22,615,120	20,876,367	24,018,289	1,403,169
Expenditures By Unit					
Patrol	18,445,198	20,776,512	19,099,702	21,475,918	699,406
Canine	1,731,781	1,712,206	1,662,863	1,782,426	70,220
Special Operations	91,263	126,402	113,802	759,945	633,543
Total	20,268,242	22,615,120	20,876,367	24,018,289	1,403,169
Expenditures By Resource					
General Fund	20,167,719	22,615,120	20,876,367	22,138,292	(476,828)
Police Grants	100,523	-	-	-	-
Wilton Rancheria MOU	-	-	-	300,154	300,154
Measure E	-	-	-	1,579,843	1,579,843
Total	20,268,242	22,615,120	20,876,367	24,018,289	1,403,169

Note: The increase in the FY 2024 Compensation budget is driven by the addition of five Measure E-funded positions, one Wilton Rancheria-funded position, plus the estimated costs of salary and benefit increases.

Note: The majority of the increases to the FY 2024 Operating Expenses and Capital Outlay budgets are due to the vehicle and equipment costs related to adding the new positions mentioned above. Measure E funding will be utilized to purchase vehicles and equipment for Measure E-funded positions. Ancillary costs resulting from the new positions can also be seen in the increased Internal Services and Transfer costs that have been budgeted for FY 2024.

Note: The FY 2024 General Fund budget shows a reduction of approximately 2%. The majority of this is due to State Unemployment Insurance being over budgeted in FY 2023, the oversight has been corrected in FY 2024.

Investigations

Division Services

The Investigations Division is comprised of the Investigations and Community Resources Bureaus. Personnel of this division provide investigation and support to identify, apprehend, and aid in the prosecution of those responsible for criminal conduct.

The Investigations Division consists of the following bureaus:

Investigations Bureau

Forensics Unit

The Forensics Unit is comprised of specially trained forensic investigators, also known as Crime Scene Investigators (CSI), who are responsible for the detection, collection, and preservation of evidence at crime scenes. Forensic investigators process physical evidence such as fingerprints, blood, fibers, and hair. Crime scenes are processed using a variety of tools and technologies to protect the integrity of evidence. Forensic Investigators take both still photographs and video to document a crime scene and are often subpoenaed to testify in court regarding the collection and preservation of evidence.

Detective Unit

The Detective Unit consists of staff assigned to assist in different areas of criminal investigations such as Person Crime, Family Crime, Property Crime, and Special Investigations. Person Crime Detectives investigate crimes, such as homicide, felony assault, robbery, kidnapping, and sexual assault. One Detective in this section is also assigned to the Central Valley Hi-Tech Task Force on a part-time basis and is responsible for investigations requiring computer forensics. Another Detective is assigned to the Human Trafficking Task Force (part-time) and is responsible for the coordination of cases that include regional and federal partner agencies. Family Crime Detectives investigate domestic violence, elder abuse, child abuse, and missing persons. Property Crime Detectives investigate burglary, theft, receiving stolen property, forgery, credit card fraud, embezzlement, identity theft, and auto theft. Special Investigations Detectives focus on fentanyl deaths and trafficking, illegal firearms and ghost guns, gaming, human trafficking, public corruption, criminal intelligence, and gang-related criminal investigations. This unit works collaboratively with federal, state, and local agencies to address criminality within the community.

Family Services Program

The Family Services Program focuses on the prevention, intervention, and education of domestic violence incidents. The Department has a Domestic Violence Response Team (DVRT), which includes a partnership with the Sacramento chapter of When Everyone Acts Violence Ends (WEAVE). The DVRT includes one full-time Detective, and one full-time WEAVE Advocate, working together to reduce domestic violence through enforcement, advocacy, and support services.

Crime Analysis

Crime Analysis is responsible for systematic, analytical processes directed at providing timely and pertinent information relative to crime patterns and trend correlations. The Crime Analyst assists operational and administrative personnel with the planning and deployment of resources used in preventing and suppressing criminal activity. The Analyst provides officers with daily crime data which aids in the investigative process and ultimate apprehension of criminals.

Community Resources Bureau

Traffic Unit

The Traffic Unit consists of the Motor and Traffic Investigation Details and is dedicated to improving traffic and pedestrian safety, reduction of traffic collisions, commercial vehicle enforcement, and improvement of traffic flow. The Unit works to keep all drivers in Elk Grove safe through enforcement and education. The Traffic Unit is overseen by a lieutenant and consists of traffic sergeants, motor officers, traffic investigators, a community service officer and an administrative assistant. The Traffic Unit manages the Red-Light Camera Program which currently has five camera locations throughout the City. The Unit also manages several traffic safety grants funded by the California Office of Traffic Safety. This unit is adding additional motor officers that will allow for the expansion of the days/hours worked by motor officers.

The Traffic Unit is also involved in community outreach programs. The Traffic Unit provides educational outreach on impaired driving at local high school driver's education programs and assists the Union Pacific Railroad with maintaining the safety of the railroad system in Elk Grove. The Traffic Unit continues to take a lead role in the planning and participation in a variety of special events and neighborhood watch activities, such as National Night Out.

Problem Oriented Policing (POP) Unit

With a Community Policing focus, POP Officers work with the community, Code Enforcement, Animal Services, VIPS, and state and local agencies to investigate and resolve chronic and often complex long-term neighborhood problems. POP officers also work with business owners to assist with loss prevention strategies, conduct grant operations targeting the illegal sale of alcohol and tobacco, and curfew sweeps. Two POP officers are currently assigned to address homelessness and related issues in the city. These officers work with the Homeless Navigator to find permanent solutions for those experiencing homelessness in Elk Grove. Officers assigned to the POP unit provide primary security support for major events in the city.

POP Officers also focus on matters affecting and involving the youth of Elk Grove. Assignments include the Juvenile Diversion Program which targets first-time juvenile offenders. Juveniles in this program learn life skills, such as, how to make good choices and to be accountable by attending educational lectures and participating in community service. Additionally, POP Officers are integral to the Department's Police Explorer Program helping guide youth interested in a career in law enforcement.

The POP Unit also consists of a Community Service Officer (CSO). The CSO is responsible for working with residents and business owners to proactively prevent crime through community partnership events, such as: Neighborhood Watch, National Night Out, Safety Town, Elk Grove Toy Drive, Regional Safety Day, Paws on Patrol, Coffee with a Cop and several other programs and events. There are approximately 250 Neighborhood Watch groups in Elk Grove consisting of thousands of citizens, all helping to keep a watchful eye on their neighborhoods. In addition, this unit along with the Department's Public Information Officer provides primary support to residents collaborating using the social media app NextDoor.com.

POLICE

Volunteers in Police Service (VIPS) Unit

Police Volunteers are an integral part of the customer service counter at the Police Service Center. Volunteers take reports, consult with citizens in need of assistance and assist with special department projects. In 2017, VIPS helped to form the Elder Fraud Prevention team in partnership with Detectives, WEAVE Advocates, Dispatchers, and local Community organizations. This program provides peer-to-peer support, presentations, and information to Elk Grove's senior community, teaching them how to identify and prevent fraud.

Volunteers also provide support in the field by conducting vacation house checks; assisting at driving under the influence checkpoints; issuing disabled vehicle parking violations; and performing other duties which aid officers in the field, including Code Enforcement matters.

Budget Initiatives

- The Department intends to use Wilton Rancheria funding for a Community Prosecution Program. A Sacramento County Community Prosecutor will be provided full time to serve the jurisdictional boundaries of the city of Elk Grove, with a focus on targeting public safety problems that have negative impacts on quality of life.
- The Department intends to add the following 6 positions in FY 2024 utilizing Measure E funding: 1 Police Sergeant, 4 Police Officers, and 1 Community Service Officer. The Sergeant and 2 of the Police Officers will be assigned to the POP unit. The remaining 2 Police Officers and the Community Service Officer will be assigned to the Traffic Unit. Please refer to the Measure E section for more detail.

Budget Summary

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	11,118,946	10,408,887	11,715,604	13,506,293	3,097,406
Operating Expenses	349,398	606,844	567,698	1,298,705	691,862
Internal Services	2,087,746	2,616,807	2,616,807	2,768,798	151,991
Capital Outlay	10,109	19,999	14,999	559,663	539,664
Transfers	33,978	22,954	22,954	133,616	110,662
Total	13,600,176	13,675,491	14,938,062	18,267,075	4,591,585
Expenditures By Unit					
Forensics	1,057,295	963,715	1,002,491	999,605	35,890
Detective	7,163,044	7,138,700	7,495,983	8,325,102	1,186,402
Traffic	3,473,039	3,063,433	4,016,863	5,270,236	2,206,803
Problem Oriented Policing	1,792,348	2,374,506	2,284,237	3,439,406	1,064,899
Volunteers in Police Service	114,450	135,136	138,489	232,727	97,591
Total	13,600,176	13,675,491	14,938,062	18,267,075	4,591,585
Expenditures By Resource					
General Fund	13,180,321	13,482,152	14,938,062	16,321,641	2,839,489
Housing and Homelessness	201,552	193,339	-	-	(193,339)
Police Grants	218,303	-	-	-	-
Wilton Rancheria MOU	-	-	-	358,000	358,000
Measure E	-	-	-	1,587,434	1,587,434
Total	13,600,176	13,675,491	14,938,062	18,267,075	4,591,585

Note: The increase in the FY 2024 Compensation budget is driven by a combination of factors: the addition of six Measure E-funded positions, and the estimated costs of salary and benefit increases.

Note: The majority of the increases to the FY 2024 Operating Expenses and Capital Outlay budgets are the result of vehicle and equipment costs related to the addition of the six new positions mentioned above. Measure E funding will be utilized to purchase all vehicles and equipment for Measure E-funded positions. Ancillary effects of adding new positions can also be seen in the increased Internal Services and Transfer costs that have been budgeted in FY 2024.

Support Services

Division Services

The Support Services Division assists and provides support services to the community and the Police Department. Support Services Division consists of the Communications Center, Records, and Property and Evidence Bureaus. The Communications Center provides dispatch services for emergencies and routine calls for service from citizens and provides information to officers during these incidents. The Records Bureau provides maintenance of law enforcement records, transmits documentation needed for criminal prosecution, and responds to requests for records from the public. Property and Evidence provides for the care and custody of found property and evidence associated with a crime.

The Support Services Division consists of the following bureaus:

Communications Bureau

The Department's Dispatch Center serves as the 9-1-1 Public Safety Answering Point in Elk Grove. The Dispatchers use state-of-the-art equipment to process emergency and routine calls for service while providing information and communications support to officers in the field. This Bureau also provides dispatch support to the City's Code Enforcement Department, while Fire and Emergency Medical System calls are routed to the Sacramento Regional Fire/ Emergency Medical System Communications Center for dispatch to the Cosumnes Community Services District Fire Department.

Records Bureau

The Records Bureau securely maintains, disseminates, and protects the integrity of official law enforcement records of the City. Records Technicians ensure that all case documentation necessary for criminal prosecution is compiled and transmitted to the District Attorney's Office. The Records Bureau ensures all documentation for a weapons confiscation petition is routed to the City Attorney before filing deadlines. Records Technicians respond to records requests from the District Attorney, other law enforcement agencies and the public. Records also seal juvenile records pursuant to court orders and register sex/arson offenders living in the City.

The Service Center is part of the Records Bureau. Staff in the Service Center includes Records Technicians, a Security Officer, and Volunteers. Service Center staff assists the public by answering a variety of questions and concerns ranging from questions about citations to vehicles held in storage or impound. The Service Center staff takes non-priority reports via telephone or in person. The Security Officer at the Service Center maintains mandatory registration of narcotics offenders living in the City and is responsible for maintaining the security access systems for all City facilities. The Service Center staff completes live scans for all City employees and business license applicants.

Property and Evidence Bureau

The Property and Evidence Bureau is responsible for the care and custody of a wide variety of property, including personal property held for safekeeping, found property and physical evidence associated with a crime. The key functions of this Bureau are to maintain the integrity of all property and evidence received; to aid in prosecution by making evidence available for investigation and analysis; to facilitate release of personal property held as evidence to the rightful owner upon case adjudication; and the lawful disposal of all contraband.

Budget Initiatives

- The Department intends to add the following 3 positions in FY 2024 utilizing Measure E funding: 3 Dispatchers – all assigned to the Communications Bureau. Please refer to the Measure E section for more detail.

Budget Summary

Expenditures By Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change From FY 2023 to FY 2024
Compensation	4,719,062	5,385,910	5,427,354	6,349,800	963,890
Operating Expenses	37,059	131,498	127,455	190,460	58,962
Internal Services	1,237,227	1,205,269	1,205,269	1,436,571	231,302
Capital Outlay	5,591	8,500	8,206	36,232	27,732
Transfers	67,908	38,866	38,866	108,207	69,341
Total	6,066,847	6,770,043	6,807,150	8,121,270	1,351,227
Expenditures By Bureau					
Communications	3,347,297	3,858,824	3,800,136	4,657,667	798,843
Records	1,977,131	2,158,939	2,260,959	2,613,533	454,594
Property and Evidence	742,419	752,280	746,055	850,070	97,790
Total	6,066,847	6,770,043	6,807,150	8,121,270	1,351,227
Expenditures By Resource					
General Fund	6,064,061	6,770,043	6,807,150	7,655,604	885,561
Police Grants	2,786	-	-	-	-
Measure E	-	-	-	465,666	465,666
Total	6,066,847	6,770,043	6,807,150	8,121,270	1,351,227

Note: The increase in the FY 2024 Compensation budget is largely driven by the addition of three Measure E-funded positions, in combination with the estimated costs of salary and benefit increases.

Note: Additional positions in FY 2024 will lead to increased costs in all other Expenditure categories. This is due to the requirement to purchase uniforms, equipment and vehicles for the new staff. Measure E funding will be used to purchase equipment and vehicles for Measure E-funded staff positions.

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A safe and resilient community

- In an ongoing effort to prepare and respond to civil unrest within our city and to assist our regional partners, the Department continues to properly train, equip, and prepare the Mobile Field Force Team for deployment in the event of a crisis.
- The Department continues to invest in relationships, information sharing, and crime fighting, by partnering with regional taskforces. Collaborative law enforcement agencies share criminal intelligence, train, and create best practice investigative techniques, which serves as a staff multiplier during complex investigations and regional operations. Detectives are members of four regional taskforces.
 - The Internet Crimes Against Children Task Force – helps state and local law enforcement agencies develop an effective response to technology-facilitated child sexual exploitation and Internet crimes against children. Additionally, they provide the expertise and the technology needed to investigate these types of crimes.
 - The Sacramento County Gang Suppression Unit – works with regional law enforcement partners to reduce violent street gangs and juvenile gang violence within Sacramento County and surrounding communities. Their primary goals are to reduce community fear and gang related crime, reduce the number of juveniles involved in gangs, identify and target gang-related individuals, and assist with gang-related investigations for prosecution.
 - The Sacramento County Sexual Assault Felony Enforcement (SAFE) Team– includes partnerships with county law enforcement agencies. The SAFE Team works to ensure compliance of all registered Sex Offenders in Sacramento County and works with the Sacramento County District Attorney’s Office for case prosecution.
 - California Highway Patrol Valley Organized Retail Crime Task Force – has partnered with regional law enforcement to immediately share information of in progress organized retail theft crimes, provide education on effective ways to investigate and prosecute retail theft, and assist with enforcement operations. These collaborative efforts have proven helpful in combating the organized retail theft trend.
- The Department intends to continue the development of the statute of limitation feature within our Mark43 Records Management System evidence module which would allow for more efficient case review and less storage of property that can be returned to rightful owners, as well as contraband that can be properly and lawfully disposed of in a timely manner.
- The Real-Time Information Center will continue to leverage technology platforms to aid in the efficient law enforcement response to crimes and other events and will continue to partner with the community and businesses to enhance services.

- The Department is creating a Youth Services Team that will target issues and build connections with youth in Elk Grove. The Youth Services Team will organize, coordinate, collaborate, and assist with developing and running various youth programs to develop positive relationships with youth in our community. Some of the programs will include sports, education, and prevention.
- The Department intends to expand the community complaint intake system to provide timely and meaningful updates to community members regarding their inquiries/complaints. This is part of continued efforts to provide transparency and accountability with the community.

A high performing and financially stable City government

- The Department partners with the Sacramento County District Attorney's (DA) Office to utilize Axon's evidence sharing software to transfer digital evidence from the Department to the DA. This has saved a significant amount of time and resources.

FY 2022-23 ACCOMPLISHMENTS

- In July 2022, the City Council enacted Elk Grove's Unlawful Camping ordinance. The EGPD Homeless Outreach Team, in partnership with Code Enforcement and Public Works, is tasked with monitoring and enforcing lawful and unlawful homeless camps. Collectively, with the assistance of the City Attorney, a posting and compliance process was developed and employed. Since the enactment of the City's ordinance, four unlawful encampments have been identified and posted, with all four encampments being brought into compliance voluntarily by the individuals living there. One of the unlawful encampments contained six individuals living under a bridge near a waterway and was approximately 24,000 square feet. Subsequently, City staff removed approximately 15,000 pounds of trash was removed from this area.
- The Department was able to increase patrol staffing numbers and fill numerous vacancies in large part due to the recruitment efforts in the Professional Standards Unit. As a result, the Operations Division was able to provide ten (10) patrol officers with the opportunity to transfer to specialty assignments in the Investigations Division.
- In 2022, the Professional Standards Unit conducted 119 background investigations on prospective Department employees. 40 of these resulted in new hires of sworn and professional staff. 12 of these were experienced lateral police officers, and 7 were police recruits graduating a police academy.
- The Department added an additional Lieutenant position that allowed for the establishment of the Employee Resources and Wellness Unit. This Unit connects employees in need of wellness-related services to the resources they need effectively and efficiently.
- The Animal Shelter completed the year with a 90% live release rate. Animal Services launched its low-cost spay and neuter program for pets of Elk Grove residents. This discounted service makes sterilizing pets more affordable for many households, and it will help to control and reduce the pet population within City limits.

POLICE

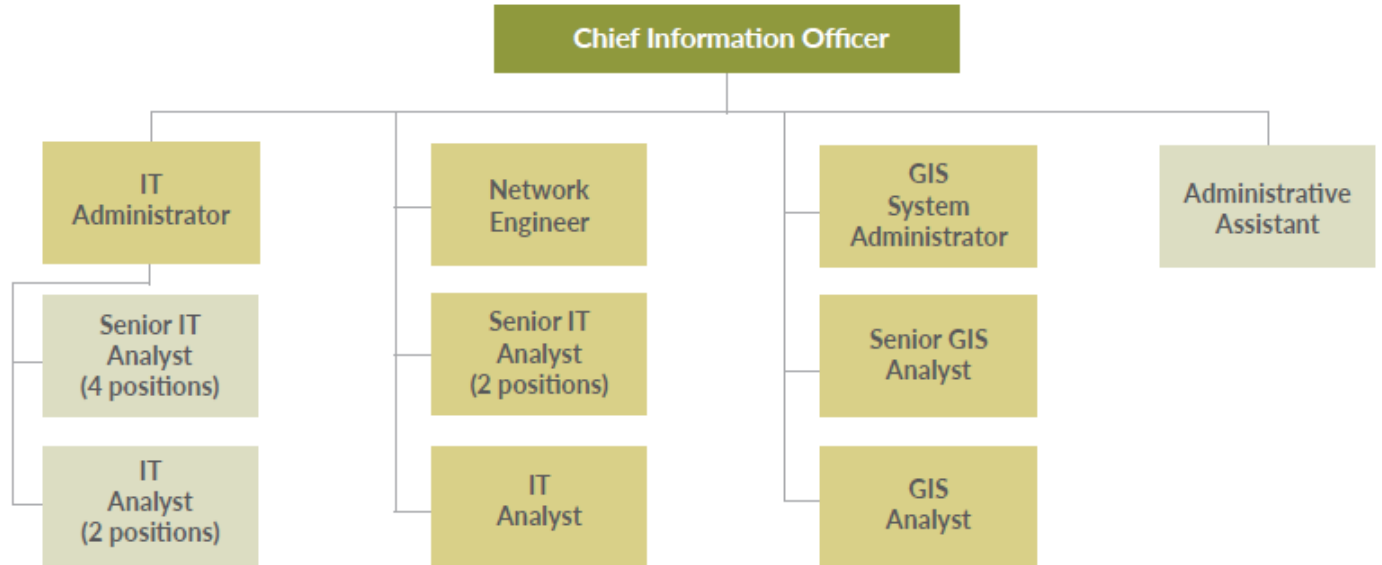
- In 2022, Homeless Outreach Team Officers, in partnership with Public Works, were responsible for 136 voluntary camp clean-ups with 42,080 pounds of trash removed from these camps, not including over 15,000 pounds from those camps posted in violation of the City's Unlawful Camping ordinance.
- The Department restructured and revised its undercover unit to focus on emerging crime trends, sensitive investigations, and community needs. Previously known as the Street Crimes Unit, the new Special Investigations Unit has its emphasis on fentanyl deaths and trafficking, illegal firearms and ghost guns, gaming, human trafficking, public corruption, criminal intelligence, and gang related criminal investigations.
- The construction of a new facility that will house the Forensics Unit and Property and Evidence Unit was completed. This facility will provide for improved security, efficiency, and growth as our community continues to expand.
- The Property and Evidence Bureau receives, stores, tracks, and disposes of property and evidence collected by the Elk Grove Police Department. Staff maintains the chain of custody for prosecution purposes and serves as a liaison to the public in the return of property. In 2022, approximately 6,731 items of property were received, including 345 firearms.
- Received \$150,000 from the California Office of Traffic Safety to purchase a video analytics technology platform from BriefCam. This platform has streamlined the video research process and allows for many hours of video to be scanned and analyzed within minutes. This will be very useful when searching intersections for a missing person who may have been missing for several hours.
- 50 Automated License Plate Reader cameras were positioned throughout the City in 2022. These cameras have assisted in recovering stolen vehicles, capturing wanted felons, and solving crimes such as two vehicular homicides as the result of hit-and-run accidents.
- The Department hosted the first ever "BBQ in the Beat" in 2022. Locations for the events were held in each of the five police beats in the city. Members of the police department prepared food and engaged in activities with the community. Hosting these events provides opportunities to strengthen partnerships and build rapport with community members. Over 15,000 community members attended the "BBQ in the Beat" events.
- In 2022, the Department provided 16 hours of strategic communication training, use of force training, and first aid/CPR training to Department staff.
- The Department revised handling procedures for crime guns, minimizing the chance of contamination and loss of evidence by having forensics processing the firearms on the front end.

Police	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
	Chief of Police	1	1	1	0
	Assistant Chief of Police	1	1	1	0
	Captain	3	3	3	0
	Lieutenant	7	8	10	2
	Sergeant	20	20	21	1
	Police Officer	119	120	129	9
	Total Sworn	151	153	165	12

POLICE

Police	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
Police (continued)	Administrative Analyst I	1	1	1	0
	Administrative Assistant	6	5	5	0
	Animal Care Assistant	3	3	5	2
	Animal Care Specialist	3	3	4	1
	Animal Care Supervisor-Kennel	1	1	1	0
	Animal Services Manager	1	1	1	0
	Animal Services Officer	4	4	4	0
	Animal Services Supervisor	1	1	1	0
	Animal Services Volunteer/Events Coordinator	1	1	1	0
	Communications Bureau Manager	1	1	1	0
	Communications Intelligence Specialist	2	0	0	0
	Community Services Officer	17	19	20	1
	Community Services Officer-Recruit	4	4	0	-4
	Crime Analyst	2	2	1	-1
	Customer Service Specialist	3	3	3	0
	Customer Service Supervisor/Animal Services	1	1	1	0
	Dispatcher	19	15	18	3
	911 Call Taker (flexibly staffed with Dispatcher)	0	4	4	0
	Dispatch Supervisor	4	4	4	0
	Forensic Investigator	3	3	3	0
	Management Analyst	1	1	1	0
	Mental Health Clinician	0	0	2	2
	Police Administrative Manager	1	1	1	0
	Policy Equipment/Supply Technician	2	2	2	0
	Police Records Manager	1	1	1	0
	Police Records Supervisor	1	2	2	0
	Police Records Technician I	5	5	6	1
	Police Records Technician II	4	4	4	0
	Police Recruit	0	0	4	4
	Police Services Analyst	1	2	2	0
	Police Volunteer Coordinator	1	1	1	0
	Property & Evidence Manager	1	1	1	0
	Property & Evidence Technician I	2	2	2	0
	Property & Evidence Technician II	1	1	1	0
	Real Time Information Center Supervisor	1	0	0	0
	Real Time Information Center Analyst	0	0	2	2
	Real Time Information Center Manager	0	1	1	0
	Real Time Information Center Operator	0	0	1	1
	Real Time Information Center Specialist	0	2	2	0
	Registered Veterinary Technician	2	2	2	0
	Security Officer	1	1	0	-1
	Sr. Administrative Analyst	0	0	0	0
	Sr. Administrative Assistant	3	3	3	0
	Sr. Animal Care Specialist	1	1	1	0
	Sr. Animal Services Officer	1	1	1	0
	Sr. Customer Service Specialist	1	1	1	0
	Supervising Forensic Investigator	1	1	1	0
	Veterinarian	1	1	1	0
	Veterinary Assistant	2	2	2	0
	Total Non-Sworn	112	115	126	11
Police Total		263	268	291	23

INFORMATION SERVICES



INFORMATION SERVICES

DEPARTMENT SERVICES

The City-wide Information Services department works collaboratively with all departments to provide first-class technical support. Information Services maintains desktops, printers, mobile devices, phones, and network infrastructure. This department also provides direction to the City's Information Systems including long-term planning, software and hardware refresh cycles, e-commerce availability, and network security. Information Services maintains data integrity, remote access support, and GIS (Geographic Information Systems) support. This division also focuses on protection against cyber-security threats and enhancements to ensure that City networks and infrastructure are safe and reliable.

VISION

An innovative and data-driven city.

MISSION

Make effective use of technology to allow efficient processes and workflows, foster innovation, and empower departments to make data-driven decisions.

GOALS

- Equipment & Environment: Provide a stable and secure technology platform.
- Processes & Workflows: Create and maintain processes and workflows to strategically share information between internal and external stakeholders.
- Education: Foster knowledge and innovation through education of staff.
- Analytics & Intelligence: Provide methods that enable the city to make data-driven decisions.

BUDGET SUMMARY

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	2,495,633	2,683,796	2,659,672	2,816,818	133,022
Operating Expenses	3,258,410	4,266,629	4,119,512	3,504,412	(762,217)
Internal Services	175,788	217,207	217,207	193,168	(24,039)
Capital Outlay	947,271	478,207	456,207	433,000	(45,207)
Transfers	424,376	338,069	338,069	408,821	70,752
Total	7,301,478	7,983,908	7,790,668	7,356,219	(627,689)
Expenditures By Division					
Information Technology Administration	10,842	1,437,628	1,385,710	1,524,542	86,914
City-Wide Information Technology	2,656,940	2,225,918	2,165,412	1,931,862	(294,055)
Police Information Technology	4,044,593	3,673,964	3,609,996	3,212,411	(461,553)
Geographic Information Systems	589,104	646,399	629,550	687,404	41,005
Total	7,301,478	7,983,908	7,790,668	7,356,219	(627,689)
Expenditures By Resource					
General Fund	349,553	-	-	-	-
Information Technology	6,951,926	7,983,908	7,790,668	7,356,219	(627,689)
Total	7,301,478	7,983,908	7,790,668	7,356,219	(627,689)

Note: The reduction in the FY 2024 Operating Expenses budget is due to the transferring of costs from the Police Information Technology division budget to the Police Department budget in the General Fund. In addition, there has been a department-wide drive to be more efficient in the use of resources and negotiating with vendors for better pricing, this has led to a decrease in Operating Expenses.

Information Technology Administration

Division Services

The citywide Information Technology Administration division encompasses the Chief Information Officer and department admin as they support the entire department. The line items in this division are internally charged to all City departments as they support internet connections, system back-ups, cybersecurity tools, website hosting, and other citywide initiatives.

Budget Initiatives

During the fiscal year, staff will be focusing on cybersecurity, and several items in the proposed budget will enhance the City's overall cybersecurity program. The amount of time and resources directed towards cybersecurity grows every year, and in the new year staff will be completing more items to increase monitoring and security.

Budget Summary

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	10,842	384,062	357,144	377,562	(6,500)
Operating Expenses	-	1,032,175	1,007,175	1,028,309	(3,866)
Internal Services	-	21,391	21,391	8,246	(13,145)
Capital Outlay	-	-	-	82,000	82,000
Transfers	-	-	-	28,425	28,425
Total	10,842	1,437,628	1,385,710	1,524,542	86,914
Expenditures By Resource					
General Fund	-	-	-	-	-
Information Technology	10,842	1,437,628	1,385,710	1,524,542	86,914
Total	10,842	1,437,628	1,385,710	1,524,542	86,914

Citywide Information Technology

Division Services

The City-Wide Information Technology Services (IT) division works collaboratively with all departments to provide first-class technical support including long-term planning, software and hardware refresh cycles, e-commerce availability, and network security. IT Services manages the City’s various Software as a Service applications, Office 365, and remote access.

Budget Initiatives

During the fiscal year, staff will be focusing on online services, increasing monitoring for cybersecurity, continuing support of our Enterprise Resource Platform systems, and infrastructure replacement.

Budget Summary

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	887,100	662,613	666,724	706,376	43,763
Operating Expenses	1,385,742	1,136,292	1,071,675	998,371	(137,921)
Internal Services	45,268	51,050	51,050	57,276	6,226
Capital Outlay	135,420	214,800	214,800	40,000	(174,800)
Transfers	203,410	161,163	161,163	129,839	(31,324)
Total	2,656,940	2,225,918	2,165,412	1,931,862	(294,055)
Expenditures By Resource					
General Fund	-	-	-	-	-
Information Technology	2,656,940	2,225,918	2,165,412	1,931,862	(294,055)
Total	2,656,940	2,225,918	2,165,412	1,931,862	(294,055)

Note: The reduction in the Operating Expenses budget reflects a department-wide drive to be more efficient in the use of resources and negotiating with vendors for better pricing.

Note: The Capital Outlay budget reduction is a result of prior year projects (that had initial capital costs) now being complete.

Police Information Technology

Division Services

The Police IT staff supports the Police Department by providing and maintaining various computer systems and data that are critical to the operational needs of the Police Department. The Police IT division is a lead and active partner in regional data-sharing networks and is dedicated to providing quality service to its internal and external customers as well as its regional partners.

Budget Initiatives

FY 2024 brings several new projects that the Police IT division will be focusing on. There are some infrastructure replacements that will be worked on such as replacing key networking devices. Staff will also be working on implementing the Mark43 On-Scene mobile application as well as enhancing reporting capabilities.

Budget Summary

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	1,220,710	1,218,636	1,214,668	1,279,964	61,328
Operating Expenses	1,779,695	1,954,525	1,916,525	1,338,114	(616,411)
Internal Services	71,619	107,932	107,932	93,840	(14,092)
Capital Outlay	811,851	263,407	241,407	311,000	47,593
Transfers	160,718	129,463	129,463	189,493	60,030
Total	4,044,593	3,673,964	3,609,996	3,212,411	(461,553)
Expenditures By Resource					
General Fund	349,553	-	-	-	-
Information Technology	3,695,040	3,673,964	3,609,996	3,212,411	(461,553)
Total	4,044,593	3,673,964	3,609,996	3,212,411	(461,553)

Note: There are two main drivers behind the decrease in the Operating Expenses budget. Firstly, a number of operating costs have been transferred over to the Police Department budget in the General Fund, and secondly a department-wide drive to be more efficient in the use of resources and negotiating with vendors for better pricing.

Geographic Information Systems

Division Services

Geographic Information Systems (GIS) is a technology that serves as a resource to store, analyze, integrate, and display location-based data. GIS resources are used in support of enterprise management systems. GIS staff are responsible for maintaining and distributing authoritative data for multiple geographic layers. As a necessity of this responsibility, GIS is involved in the business workflows of nearly every City department.

Budget Initiatives

GIS staff will be focusing on implementing the new ESRI Enterprise Portal to increase data driven decision making and the visualization of data to support staff in their day-to-day activities.

Budget Summary

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	376,981	418,485	421,136	452,916	34,431
Operating Expenses	92,974	143,637	124,137	139,618	(4,019)
Internal Services	58,901	36,834	36,834	33,806	(3,028)
Capital Outlay	-	-	-	-	-
Transfers	60,248	47,443	47,443	61,064	13,621
Total	589,104	646,399	629,550	687,404	41,005
Expenditures By Resource					
General Fund	-	-	-	-	-
Information Technology	589,104	646,399	629,550	687,404	41,005
Total	589,104	646,399	629,550	687,404	41,005

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

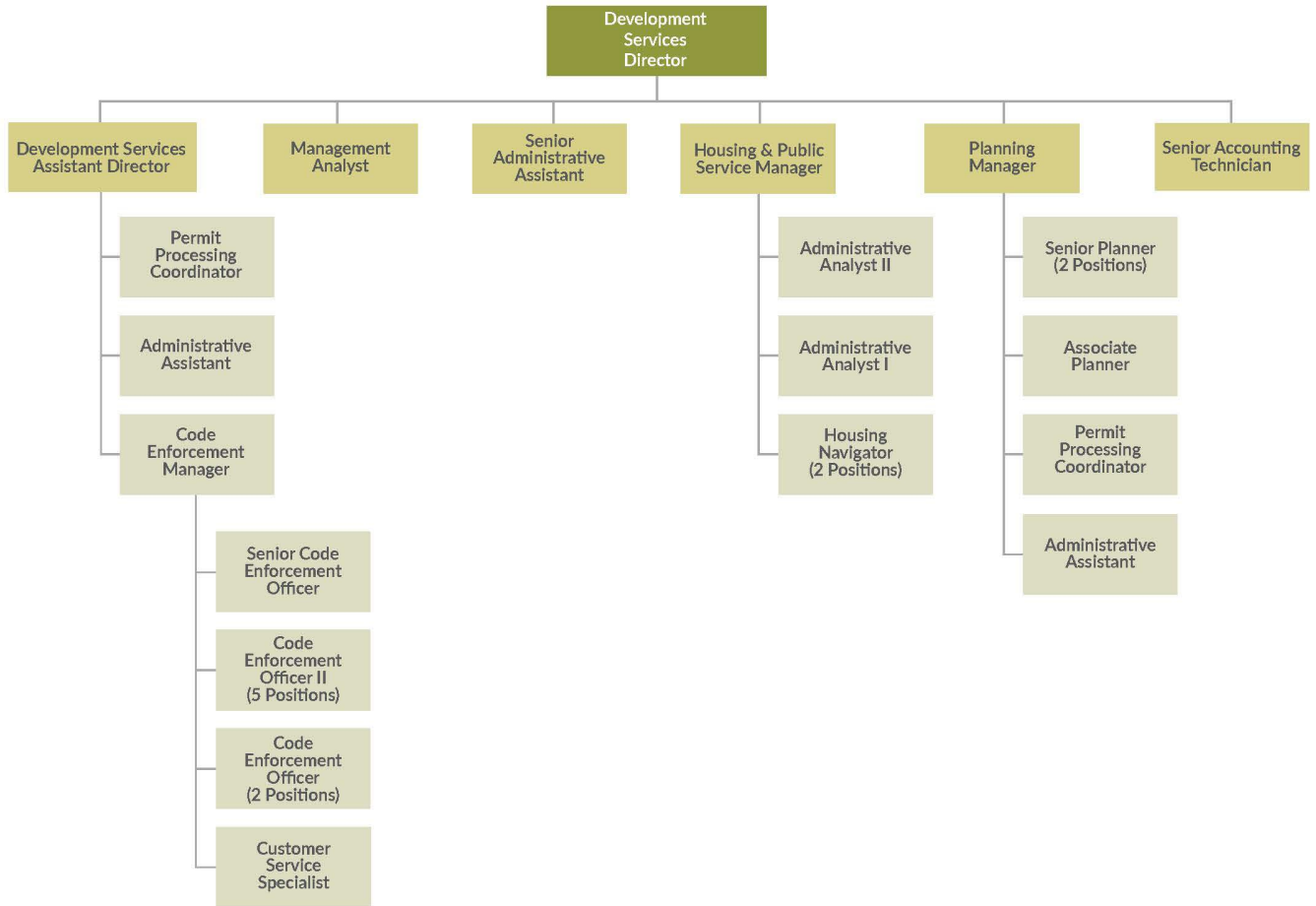
- Continue to enhance the City’s Cybersecurity program to adapt to the evolving landscape.
- Implement PowerBi for a citywide effort to support staff in making data driven decisions.
- Enhance the online services on the City’s website for permitting, licensing, and planning projects.
- Revamp the internal intranet site to have a one-stop shop to support staff communication, training, and resources.
- Update and tune all portable radios used by the City.
- Replace network switches to be standardized on one platform across the City.
- Remove and install all tech required for the Comm Center remodel of the Dispatch unit in the Police Department.
- Continue to empower city staff to build their own interactive maps where they can further analyze department specific data and processes in our new enterprise portal mapping platform. This will be done via trainings, documents, and videos.

FY 2022-23 ACCOMPLISHMENTS

- All patrol vehicles received new in-car cameras that are connected to the Police Department’s new Axon software. This new system streamlines video capturing and sharing.
- Implemented Live 911 for RTIC and CrossRoads Collision Software
- Migrated file shares from old storage system to new shared storage system.
- ArcGIS Enterprise – Installation/Configuration/Data Documenting/Data Migration/Application Building. Users will be accessing internal maps that utilize the most current technology.
- 2022 Imagery – The acquisition area encompassed 936 individual image tiles covering roughly 234 square miles which produced high-resolution images of the city and surrounding areas providing many visual updates used for analysis, and use in interactive and static maps.
- Coordinated Business Process Review for the Financial and Community Development software and are liaising implementing suggested changes.
- Enabled online permitting applications and business license applications utilizing the online customer portal to help streamline the process and increase efficiency.

Information Technology	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
	Chief Information Officer	1	1	1	0
	Administrative Assistant	0	1	1	0
	GIS Administrator	1	1	1	0
	GIS Analyst	1	1	1	0
	IT Administrator	1	1	1	0
	IT Analyst	3	3	3	0
	Network Engineer	1	1	1	0
	Sr. GIS Analyst	1	1	1	0
	Sr. IT Analyst	6	6	6	0
Information Technology Total		15	16	16	0

DEVELOPMENT SERVICES



DEVELOPMENT SERVICES

MISSION

The Development Services Department promotes safety, livability and economic vitality through the efficient and collaborative application of permitting processes, housing programs, zoning administration, and code enforcement.

DEPARTMENT SERVICES

The Development Services Department is responsible for development-related activity in Elk Grove, including current Planning, Housing and Public Services, Building Safety, Development Engineering, Advanced Planning and Code Enforcement.

BUDGET SUMMARY

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	2,971,838	3,827,677	3,106,399	4,291,691	464,014
Operating Expenses	11,661,214	21,704,888	10,152,043	16,144,408	(5,560,481)
Internal Services	1,094,416	1,302,878	1,302,878	1,246,800	(56,078)
Capital Outlay	1,514,703	5,336,000	4,196,077	5,164,500	(171,500)
Transfers	896,949	821,772	821,772	483,060	(338,712)
Total	18,139,121	32,993,215	19,579,169	27,330,459	(5,662,757)
Expenditures By Division					
Planning	3,855,345	5,671,276	5,451,728	5,000,904	(670,372)
Housing	4,914,854	18,002,115	5,493,137	13,689,977	(4,312,138)
Building	3,416,852	3,285,653	2,983,027	3,362,592	76,939
Engineering	4,480,039	3,178,033	3,083,599	2,951,086	(226,947)
Advanced Planning	127,901	1,182,280	1,182,280	376,500	(805,780)
Code Enforcement	1,344,130	1,673,859	1,385,398	1,949,400	275,541
Total	18,139,121	32,993,215	19,579,169	27,330,459	(5,662,757)
Expenditures By Resource					
General Fund	1,511,397	1,876,226	1,582,194	2,105,435	229,209
Mitigation Funds	1,553,972	2,065,480	2,065,188	2,166,052	100,572
Program Fees	61,260	465,250	165,250	415,250	(50,000)
Development Services Fund	10,234,840	11,055,366	10,540,500	9,324,954	(1,730,412)
CDBG Grant	430,592	658,107	638,585	858,693	200,586
Development Fees	4,133,593	14,464,507	3,388,805	8,776,918	(5,687,589)
Housing and Homelessness	163,925	343,572	284,397	320,163	(23,409)
Wilton Rancheria MOU	-	-	-	176,984	176,984
Disaster Recovery	49,542	2,064,708	914,250	1,150,458	(914,250)
Measure E	-	-	-	2,035,552	2,035,552
Total	18,139,121	32,993,215	19,579,169	27,330,459	(5,662,757)

Note: FY 2023 Operating Expenses that were budgeted for but not expended are due largely to the timing of anticipated loans for Affordable Housing. Of the \$11 million budgeted for Affordable Housing loans, only \$1 million is anticipated to be spent by year-end. In FY 2024, \$5 million is being budgeted for The Lyla project, and for anticipated new projects as a result of an upcoming Request for Proposal.

Planning

Division Services

The Planning Division is responsible for reviewing all proposed private land development projects from new residential, commercial and office development to large-scale annexations. This division coordinates the review of such projects with other departments and local, regional, state, and federal agencies. This division also provides customer assistance at the public counter. In addition, planning staff provides consulting support to the Planning Commission, advisory committees, and the City Council regarding all land use matters.

The Planning Division provides land use expertise in the implementation of the General Plan, Zoning Code, and other specific plans. It conducts special planning studies including design guidelines and new ordinances. Furthermore, Planning is responsible for managing the conservation of wildlife habitat and natural resources.

The Environmental Services function within Planning is responsible for completing and/or managing the review of all planning projects for compliance with the California Environmental Quality Act, reviewing improvement plans for mitigation compliance and monitoring of developments during construction activities.

In addition to advanced planning activities primarily include work on General Plan zoning amendments, Council-appointed historic preservation and trails committees, market studies, and community development.

Vision

Growth, development, and preservation consistent with the desired character of the city.

Mission

Implement City policies; standards and guidelines; collaborate with stakeholders; and foster process improvements.

Goals

- Clear policy documents that can be uniformly interpreted and implemented.
- A project review process that is transparent and predictable.
- Applications materials/forms that are easy to understand and uniformly applied to all development projects.
- Stakeholders have adequate time and appropriate methods to collaborate on applications.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	995,447	1,188,469	1,078,961	1,223,488	35,019
Operating Expenses	556,640	1,617,127	1,507,087	1,277,000	(340,127)
Internal Services	283,898	392,037	392,037	454,436	62,399
Capital Outlay	1,508,114	2,000,000	2,000,000	2,000,000	-
Transfers	511,246	473,643	473,643	45,980	(427,663)
Total	3,855,345	5,671,276	5,451,728	5,000,904	(670,372)
Expenditures By Resource					
General Fund	91,325	96,396	94,946	100,076	3,680
Mitigation Funds	1,553,972	2,065,480	2,065,188	2,166,052	100,572
Development Services Fund	2,210,048	3,509,400	3,291,594	2,734,776	(774,624)
Total	3,855,345	5,671,276	5,451,728	5,000,904	(670,372)

Note: In FY 2024, operating expenses for the Planning division are decreasing due to an anticipated slowdown in new private development projects.

Housing and Public Services

Division Services

The Housing and Public Services Division administers and implements affordable housing and homelessness programming and facilitates partnerships with nonprofit organizations serving the City. This responsibility includes encouraging the development of new housing opportunities for low-income households, including through land acquisition, loans, and subsidies in support of new affordable housing construction; down payment assistance; and other programming. This division also implements programming to address the impacts of homelessness, including directly (for example, through the Landlord Incentive Program) and through partnerships with many nonprofits and affordable housing developers. This division administers the Community Development Block Grant program, which includes a range of activities primarily benefiting low-income people, the Community Service Grant program for nonprofits, and various housing and community development-related grants, such as Cal Home and the Permanent Local Housing Allocation. In coordination with the Strategic Planning and Innovation Division in the City Manager's Office, this division implements State law related to the Regional Housing Needs Allocation, including updates to the General Plan Housing Element and Zoning Code, as needed.

Vision

A community that meets the housing needs of all its residents in a way that advances equity.

Mission

Support or provide resources that address shelter, housing, and public service needs of people of all income levels.

Goals

- Ensure all residents have access to adequate and affordable housing options.
- Make homelessness a rare, brief, and one-time occurrence.
- Offer support to nonprofits and other governmental organizations to ensure they can meet the needs of residents.

Budget Initiatives

Identify affordable housing development partners for two City-owned sites and provide loan funding commitments to support at least two projects (on City-owned sites or privately-owned sites). Begin design work on two additional City-owned sites.

Implement new programming to address homelessness by funding two new Navigator positions. These positions will be utilizing funds from Measure E, and State Homeless Appropriation funding. In addition to the Measure E-funded Navigator, there are also other new programs funded to help relieve homelessness. Please see the Measure E section of the budget regarding the Measure E-funded position and proposed new programs.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	366,243	539,957	505,008	787,975	248,018
Operating Expenses	4,548,597	14,126,158	2,792,051	9,764,508	(4,361,650)
Internal Services	-	-	-	23,959	23,959
Capital Outlay	14	3,336,000	2,196,077	3,100,000	(236,000)
Transfers	-	-	-	13,535	13,535
Total	4,914,854	18,002,115	5,493,137	13,689,977	(4,312,138)
Expenditures By Resource					
General Fund	75,942	105,971	101,850	232,943	126,972
Program Fees	61,260	465,250	165,250	415,250	(50,000)
CDBG Grant	430,592	658,107	638,585	858,693	200,586
Development Fees	4,133,593	14,464,507	3,388,805	8,776,918	(5,687,589)
Housing and Homelessness	163,925	343,572	284,397	320,163	(23,409)
Disaster Recovery	49,542	1,964,708	914,250	1,050,458	(914,250)
Measure E	-	-	-	2,035,552	2,035,552
Total	4,914,854	18,002,115	5,493,137	13,689,977	(4,312,138)

Note: FY 2023 Operating expenses that were budgeted for but not expended are due largely to the timing of anticipated loans for Affordable Housing. Of the \$11 million budgeted for Affordable Housing loans, only \$1 million is anticipated to be spent by year-end. In FY 2024, \$5 million is being budgeted for The Lyla project, and anticipated new projects as a result of an upcoming Request for Proposal.

Building Safety

Division Services

The Building Safety Division provides building permit application processing, plan review, construction inspection, records maintenance, and permit issuance. Public outreach is provided to promote awareness and education of the value of obtaining required building permits. The Building Safety Division regulates construction and property use to ensure safe, healthy, sustainable, and accessible environments for occupancy. The Building Safety Division's goals are to review construction plans for compliance with the latest adopted building codes, City ordinances and federal laws. Additionally, the Building Safety Division provides education for the public and construction professionals as it relates to new building regulations and methods.

Vision

A safe built community.

Mission

Provide plan review services, inspections for code compliance, and be active partners with the development community to ensure project success.

Goals

- Proactively updating public information to be user friendly and accessible.
- Promote a user-friendly, convenient process for online permitting and inspection scheduling, evaluate public experience.
- Ensure timely responses to plan review and permit submittals.
- Convey information to the development community prior to regulation and program changes.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	422,328	543,014	340,638	534,589	(8,425)
Operating Expenses	2,401,940	2,189,150	2,088,900	2,206,300	17,150
Internal Services	353,444	333,800	333,800	365,887	32,087
Transfers	239,140	219,689	219,689	255,816	36,127
Total	3,416,852	3,285,653	2,983,027	3,362,592	76,939
Expenditures By Resource					
Development Services Fund	3,416,852	3,185,653	2,983,027	3,262,592	76,939
Disaster Recovery	-	100,000	-	100,000	-
Total	3,416,852	3,285,653	2,983,027	3,362,592	76,939

Development Engineering

Division Services

The Development Engineering Division supports private land development activity, including project processing/entitlement review, improvement and landscape plan check, mapping services, and construction and stormwater inspection. The Division provides customer support at the front counter; design and construction standard maintenance; technical support in administering the City's Roadway Fee Program and various Community Facilities Districts.

Vision

All new developments meet the City's standards and specifications, providing for quality development projects and public infrastructure that can be maintained by the City.

Mission

Collaborate with development stakeholders to ensure that development projects are consistent with the City's and residents' needs.

Goals

- Identify requirements of a project that need to be implemented to meet the City's policies and standards.
- Project reviews are thorough, timely, and consistent with City policies and standards, while offering flexibility to incorporate industry standards and updates.
- Ensure construction inspection is timely, consistent, and collaborative.
- Ensure that all maps and land actions are in compliance with the Subdivision Map Act and City General and Specific Plans and policies.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	192,506	276,376	181,942	262,075	(14,301)
Operating Expenses	3,938,983	2,437,374	2,437,374	2,351,500	(85,874)
Internal Services	221,796	348,434	348,434	187,505	(160,929)
Transfers	126,755	115,849	115,849	150,006	34,157
Total	4,480,039	3,178,033	3,083,599	2,951,086	(226,947)
Expenditures By Resource					
Development Services Fund	4,480,039	3,178,033	3,083,599	2,951,086	(226,947)
Total	4,480,039	3,178,033	3,083,599	2,951,086	(226,947)

Advanced Planning

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Operating Expenses	127,901	1,182,280	1,182,280	376,500	(805,780)
Total	127,901	1,182,280	1,182,280	376,500	(805,780)
Expenditures By Resource					
Development Services Fund	127,901	1,182,280	1,182,280	376,500	(805,780)
Total	127,901	1,182,280	1,182,280	376,500	(805,780)

Note: The FY 2023 Budget includes one-time project spending that has rolled over from prior years. The FY 2024 Budget includes funding for Municipal Code Amendments, Climate Action Plan 2024 Update, and Electrification Grid Master Planning.

Code Enforcement

Division Services

The Code Enforcement Division is committed to enhancing the quality of life for our residents by addressing concerns about unsafe, unhealthy, or unsightly conditions in homes, neighborhoods, and the entire Elk Grove community. This Division enhances the safety, appearance, and quality of life in Elk Grove through educating the public about the standards set forth in the Municipal Code and enforcing standards when necessary. Code Enforcement promotes interactive working partnerships within the city, county, state, and private agencies to enforce these ordinances. With active community awareness and involvement, the Elk Grove community can continue to be a place everyone feels proud to call home.

Vision

Maintain the highest quality of life for all Community members.

Mission

Provide outreach and education regarding city ordinances in effort to maintain a healthy and safe community.

Goals

- Actively detect, investigate, and address nuisances that can lead to unsafe and unsanitary conditions.
- Partner with landowners and community members to achieve voluntary compliance.
- Participate in public outreach activities to promote education.

Budget Initiatives

Wilton Rancheria MOU funding is being utilized for 1 additional Code Enforcement Officer position in FY 2024. This position is needed to help manage increased caseloads, assignments and maintain consistent delivery of a high level of customer service. This new position will also be utilized during increased demand periods such as Spring Cleaning, illegal fireworks, unlawful camping, tobacco, and cannabis enforcement. The new position will also allow flexibility when weekend, evening and holiday staffing needs occur.

Code Enforcement will continue maximum enforcement efforts related to illegal cannabis cultivation, as well as continue the “proactive enforcement” initiative that began in the fall of 2020. These enforcement efforts will require timely appeal hearings. Additionally, the likely increase in the number of appeal hearings results in added costs due to the overall complexity of the violations under investigation. The impacts of these efforts are included in the budget.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	995,313	1,279,861	999,850	1,483,564	203,703
Operating Expenses	87,154	152,800	144,350	168,600	15,800
Internal Services	235,278	228,607	228,607	215,013	(13,594)
Capital Outlay	6,576	-	-	64,500	64,500
Transfers	19,808	12,591	12,591	17,723	5,132
Total	1,344,130	1,673,859	1,385,398	1,949,400	275,541
Expenditures By Resource					
General Fund	1,344,130	1,673,859	1,385,398	1,772,416	98,557
Wilton Rancheria MOU	-	-	-	176,984	176,984
Total	1,344,130	1,673,859	1,385,398	1,949,400	275,541

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

Planning

- Update applications materials/forms so that they are easy to understand and uniformly applied to all development projects.
- Coordinate an update to the Zoning Code to ensure that it can be uniformly interpreted and implemented.

Housing and Public Services

- Implement the programs in the 2021-2029 Housing Element aimed at increasing housing supply and affirmatively furthering fair housing.
- Select affordable housing development partners for two City-owned sites, expanding the number of units available to lower-income households who live and/or work in Elk Grove.

Advanced Planning

- Complete the Triennial Update to the Old Town Special Planning Area.

A safe and resilient community

Planning

- Continue to review and manage projects pursuant to the California Environmental Quality Act (CEQA) including internal and third-party preparation of documents necessary for compliance with CEQA.

Housing and Public Services

- Continue to participate in regional efforts to end homelessness and evaluate local project opportunities that may address homeless needs through expenditure of Measure E funds, and other funds that may be available.
- Add two City homeless services navigators that will increase the City's ability to connect people experiencing homelessness to housing and other social services resources.
- Ensure a consistent winter sheltering option exists for people experiencing homelessness in Elk Grove.

Code Enforcement

- Code Enforcement will continue to maintain high levels of responsiveness to reported nuisances through the monitoring and improving upon the division's current performance measures, including seeking improvements in the graffiti response and removal process.
- Implement strategies to improve outcomes using proactive education for a broader scope of violations.

A high performing and financially stable City government

Planning, Building Safety and Development Engineering

- Continue to work toward improving the experience for our customers by moving the permitting, plan check, and inspection processes to a fully digital platform business. This will allow residents to interact with Development Services in a seamless and more informative way.

Building Safety

- Proactively updating public information to be user-friendly and accessible.
- Promote a user-friendly convenient process for online permitting and inspection scheduling, evaluate public experience.
- Ensure timely responses to plan review permit submittals.
- Convey information to the development community prior to regulation and program changes.

Code Enforcement

- Using improved strategies related to the use of fees and fines, by seeking to implement strategies that ensure that enforcement costs are borne by the violator and not by the taxpayers.

FY 2022-23 ACCOMPLISHMENTS

Planning

- Planning managed the ongoing review of projects pursuant to the California Environmental Quality Act requiring third-party preparation of environmental documents. Some notable projects include the Waterman Brinkman Warehouse, the Lyla Apartments, the Wellington Crossings Townhomes, the Big Horn Apartments, and the Mesa Apartments Phase 2.
- Processed the approval of nearly 1,300 multi-family residential units including nearly 700 units for affordable housing.

Housing and Public Services

- Worked with 30+ nonprofits to provide needed funding to the community throughout the year.
- Established new services for individuals and families experiencing homelessness, including move-in costs assistance and an expanded motel voucher program for families and highly vulnerable people.
- Closed loan financing on The Lyla (291 affordable units) and completed fee deferrals for The Lyla and Poppy Grove (384 affordable units) projects, now both under construction.
- Facilitated the lottery for the Gardens at Quail Run II, which received more than 5,600 unique entries for 107 affordable units and worked with nonprofits to recommend people experiencing homelessness in Elk Grove to be given priority.
- Implemented the Landlord Incentive Program, which assisted more than 50 households experiencing or at risk of homelessness with securing permanent housing.
- Completed preliminary design work and released a Request for Proposals to select developers of future affordable housing projects on two City-owned sites.
- Acquired two new sites (total of nine acres) for future use as affordable housing.

Building Safety

- Building Safety created an over-the-counter Accessory Dwelling Unit (ADU) program that assists customers with pre-approved plans for simplified permitting.
- Building and Safety is working with the California Energy Commission and Solar App+ to create a streamlined permitting process for residential solar installations by October 2023.
- Building Safety created quick access QR codes for common forms and handouts for ease of information.

DEVELOPMENT SERVICES

Development Engineering

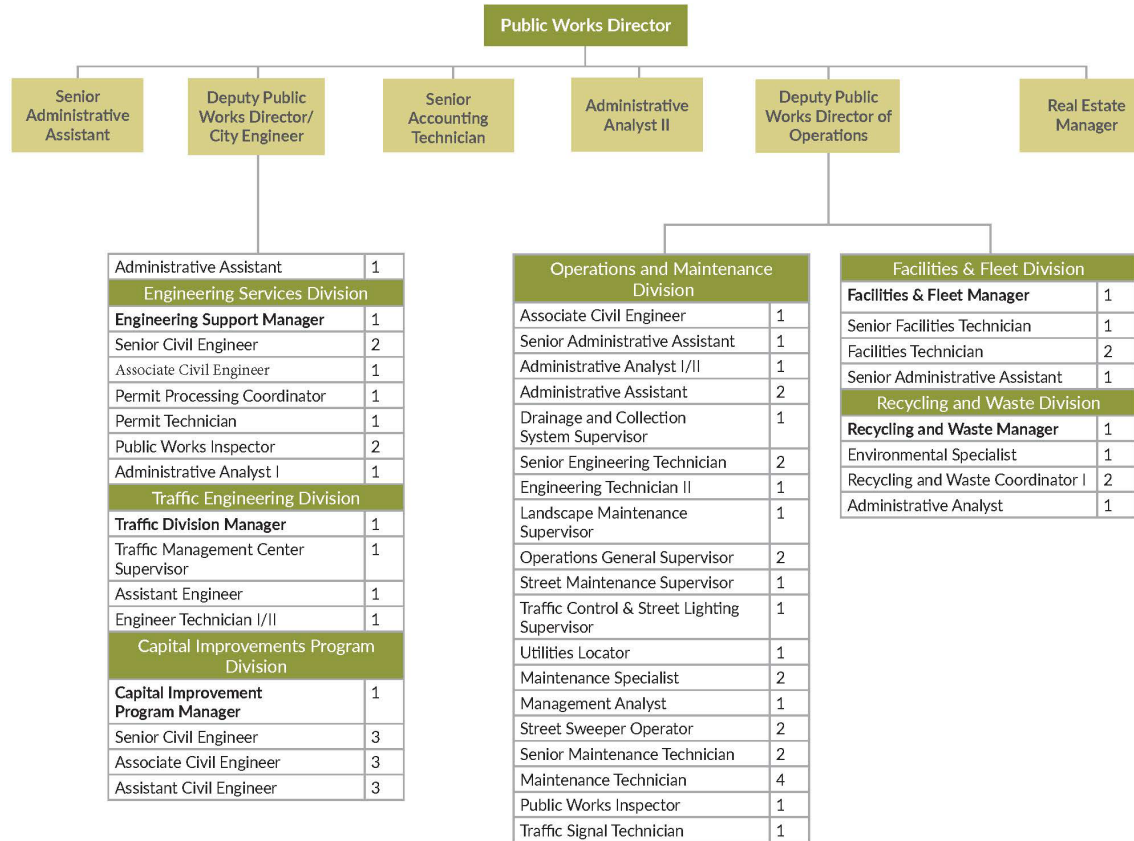
- Development Engineering further expanded an electronic plan review, submittal, and approval process to include plan revisions, map approval and those forms of agreements that could be signed electronically. All improvement plan submittals are now electronic, as are approvals, eliminating the need for paper filed copies.
- Development Engineering updated project tracking, stormwater inspection, and project agreement logs and tracking, including coordination with Public Works for reporting purposes.

Code Enforcement

- Code Enforcement continued to hold an annual landlord education meeting in the fall to educate rental housing owners about best practices and public nuisance issues.

Development Services	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
	Accounting Technician	1	1	0	-1
	Administrative Analyst I	1	1	1	0
	Administrative Analyst II	0	1	1	0
	Administrative Assistant	2	2	2	0
	Assistant Development Services Director	1	1	1	0
	Assistant Planner	0	0	0	0
	Associate Planner	1	1	1	0
	Code Enforcement Manager	1	1	1	0
	Code Enforcement Officer I/II	6	6	7	1
	Customer Service Specialist	1	1	1	0
	Development Services Director	1	1	1	0
	Homeless Services Navigator	0	0	2	2
	Housing & Public Services Program Manager	1	0	0	0
	Housing and Public Service Manager	0	1	1	0
	Management Analyst	1	1	1	0
	Permit Processing Coordinator	2	2	2	0
	Planning Manager	1	1	1	0
	Sr. Accounting Technician	0	0	1	1
	Sr. Administrative Assistant	1	1	1	0
	Sr. Code Enforcement Officer	1	1	1	0
	Sr. Planner	2	2	2	0
Development Services Total		24	25	28	3

PUBLIC WORKS



PUBLIC WORKS

MISSION

Public Works will cost-effectively manage the operation, maintenance, rehabilitation, modification, and expansion of the City's transportation, facilities, fleet, landscaping, recycling and waste, drainage, and flood control to meet current and future demands.

DEPARTMENT SERVICES

The Department of Public Works provides design, construction, and maintenance services to operate the City's existing transportation infrastructure including the road network, drainage system, and all associated components (sidewalks, lights, signals, landscaping, etc.). In addition, Public Works manages the City's Recycling & Waste, and Facilities and Fleet Divisions.

BUDGET INITIATIVES

The Department intends to add the following 15 new positions (13 of which are conversions from contract positions) in FY 2024: 1 in Public Works Administration, 7 in Capital Improvements Administration, 1 in Engineering Services, and 6 in Operations and Maintenance. See division sections for more detail.

PUBLIC WORKS

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	5,024,036	7,356,008	6,070,797	10,184,109	2,828,101
Operating Expenses	19,614,120	26,388,289	24,010,980	24,717,951	(1,670,338)
Internal Services	1,737,503	1,604,618	1,605,018	2,201,681	597,063
Capital Outlay	708,542	3,484,399	2,518,905	1,950,000	(1,534,399)
Transfers	4,033,729	1,193,211	1,193,211	1,216,021	22,810
Total	31,117,930	40,026,526	35,398,911	40,269,762	243,237
Expenditures By Division					
Public Works Administration	4,586,273	2,228,827	1,847,543	2,454,909	226,082
Capital Program Administration	1,946,762	2,634,082	2,269,230	3,171,387	537,305
Operations & Maintenance	15,469,799	21,220,806	19,355,628	18,839,303	(2,381,503)
Engineering Support	3,102,520	5,428,772	5,162,567	5,173,165	(255,607)
Traffic Engineering Service	-	-	-	1,942,007	1,942,007
Recycling & Waste	2,506,685	3,526,017	2,687,971	3,524,524	(1,492)
Facilities and Fleet	3,505,890	4,988,022	4,075,973	5,164,467	176,445
Total	31,117,930	40,026,526	35,398,911	40,269,762	243,237
Expenditures By Resource					
Community Facilities District	4,067,511	5,251,500	5,219,100	5,585,642	334,142
Development Fee	126,301	220,000	80,000	180,000	(40,000)
Disaster Recovery	26,532	96,468	417,568	-	(96,468)
Drainage Fee	5,287,812	7,935,305	6,915,836	6,448,645	(1,486,660)
Facilities & Fleet Management	3,399,698	4,562,454	3,929,504	5,114,467	552,013
Gas Tax	3,779,004	3,900,356	3,764,153	3,737,332	(163,024)
General Capital Reserve	39,971	279,100	-	-	(279,100)
Library Fund	57,468	50,000	50,000	50,000	-
Local Maintenance District	51,491	50,000	50,000	50,000	-
Measure A	3,426,356	5,337,089	4,152,804	3,880,136	(1,456,953)
Measure E	-	-	-	1,273,091	1,273,091
Open Space Preserve	7,211	-	-	7,030	7,030
Public Works Capital Project	690	28,882	-	30,000	1,118
Public Works Fund	7,709,763	8,125,207	7,470,257	8,904,412	779,205
Recycling & Waste - Commercial	469,428	854,685	713,311	821,033	(33,652)
Recycling & Waste - Residential	647,249	889,965	600,805	963,152	73,187
Recycling & Waste Grants	99,493	413,351	-	-	(413,351)
Special Waste Collection Center	1,182,095	1,254,109	1,260,855	1,740,340	486,231
Street Light Maintenance District	560,206	587,131	555,719	930,082	342,951
Street Maintenance District	179,651	190,924	218,999	554,401	363,477
Total	31,117,930	40,026,526	35,398,911	40,269,762	243,237

PUBLIC WORKS

Public Works Administration

Division Services

The Administration division provides executive, management, and logistical support to the various divisions of the Department.

Vision

A supportive and high functioning organization.

Mission

Provide appropriate structure and necessary resources for staff to perform their duties and achieve their goals.

Goals

- Ensure the Department is fully staffed with all approved positions filled.
- Provide training for staff to obtain necessary skills.
- Develop policies and procedures that provide staff with standard guidelines for performing work within the Department.
- Promote open lines of communication and collaboration across divisions/program areas.

Budget Initiatives

This division is utilizing Public Works Administration funding to convert the Real Estate Manager from consultant staff to City staff, thereby reducing overall costs and increasing operational and organizational benefits.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	576,370	934,472	626,746	1,175,184	240,712
Operating Expenses	262,963	452,750	379,192	406,800	(45,950)
Internal Services	930,991	793,720	793,720	844,710	50,990
Capital Outlay	46,814	-	-	-	-
Transfers	2,769,135	47,885	47,885	28,215	(19,670)
Total	4,586,273	2,228,827	1,847,543	2,454,909	226,082
Expenditures By Resource					
Public Works Fund	4,586,273	2,228,827	1,847,543	2,454,909	226,082
Total	4,586,273	2,228,827	1,847,543	2,454,909	226,082

Note: Starting in FY 2024, a new Real Estate Manager position is funded in this division.

PUBLIC WORKS

Note: The primary funding source for this division is revenue allocations from the General Cost Allocation Plan. These revenue allocations are funded by expenditure charges to a variety of funds that this division supports.

Capital Program Administration

Division Services

The Capital Program Division manages the City's active transportation, community enhancement, drainage, facility, and transportation projects from inception up to construction and provides design support and fiscal oversight during construction. This division manages the department's five-year Capital Improvement Program, pursues funding sources to leverage the City's limited local dollars, and manages related grants. Staff works closely with other regional transportation partners such as the Sacramento Area Council of Governments, Sacramento Transportation Authority, Caltrans, Capital Southeast Connector JPA, etc. to coordinate transportation improvement plans and funding.

Vision

Deliver City Infrastructure Projects.

Mission

Construct and maintain public infrastructure that meets the current and future needs of the community with an environmental stewardship focus.

Goals

- Design and construct quality projects efficiently and cost effectively.
- Secure and utilize grant opportunities to close funding gaps for impactful projects.
- Deliver projects that enhance the current and future needs of the community.

Budget Initiatives

This Division is utilizing funds from Public Works Administration to convert project management and delivery services from consultant staff to City staff, thereby reducing overall costs and increasing operational and organizational benefits. FY 2024 staff conversions include 7 positions consisting of 1 Senior Civil Engineer, 3 Associate Civil Engineers, and 3 Assistant Engineers.

PUBLIC WORKS

Budget Summary

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	369,461	732,978	635,544	1,720,178	987,200
Operating Expenses	836,831	1,214,918	947,500	816,500	(398,418)
Internal Services	411,039	373,505	373,505	305,637	(67,868)
Transfers	329,431	312,681	312,681	329,072	16,391
Total	1,946,762	2,634,082	2,269,230	3,171,387	537,305
Expenditures By Resource					
General Capital Reserve	17,779	-	-	-	-
Public Works Capital Project	690	28,882	-	30,000	1,118
Community Facilities District	27,880	-	-	-	-
Development Fee	86,000	120,000	80,000	80,000	(40,000)
Public Works Fund	1,785,579	2,361,664	2,164,230	3,061,387	699,723
Drainage Fee	28,834	123,536	25,000	-	(123,536)
Total	1,946,762	2,634,082	2,269,230	3,171,387	537,305

Note: The FY 2024 Compensation budget increased to reflect 8 new City Engineering positions converted from consultant staff; 7 in Capital Program Administration division, and 1 in the Engineering Services division. Although all 8 are funded in the Capital Program division for FY 2024, Staff will consider changing the funding allocation for one of the new positions to the Engineering Services division in future years.

Note: Savings in FY 2024 operations are largely due to a reduction in consultant staffing due to the onboarding of City engineering staff. Additional reductions and savings in consulting costs will occur in a variety of Capital Program funds as a result of this staffing conversion.

Operations and Maintenance**Division Services**

Funded by a variety of special revenue and capital project funds, the Operations and Maintenance (O&M) Division operates and maintains City streets, signage and markings, landscaping including District 56, street lighting, traffic signals, creeks and channels, stormwater collection system, street sweeping, and pump stations. O&M also manages and maintains the City's computerized maintenance management system, pavement management program, updates City infrastructure inventory, provides emergency management for street maintenance and drainage during storm events and other emergencies, as well as responding to citizen service requests. Additional functions include support for capital projects, community events, and assisting other City departments as needed.

PUBLIC WORKS

Vision

Protect and maintain the City's infrastructure at the highest possible level.

Mission

Operate, maintain, and improve the City's infrastructure efficiently and effectively while providing excellent customer service. To review current conditions, track useful life, to plan for the future, provide value in service, all while providing public safety and communicating with the public in a timely manner.

Goals

- Respond to all residents in a professional and timely manner.
- Provide equitable services across the City based on need.
- Provide useful and efficient methods for submitting requests and reporting issues.
- Provide maintenance in innovative ways.
- Maintain the City's infrastructure to a level that exceeds industry standards.

Budget Initiatives

With newly hired City staff and purchased equipment, O&M will implement a 10-year storm drainpipe cleaning program, improve water conveyance and reduce flooding risk, update the City's Corp Yard Master Plan, improve landscape watering efficiency through improved central controlled irrigation management, implement systems and technology that derive data backed decisions, continue to improve the level of service provided through expanded program maintenance and fix it first approaches.

The Operations and Maintenance Division intends to add 6 new positions in FY 2024: 1 Administrative Analyst, 2 Maintenance Technicians, 1 Maintenance Specialist, 1 Traffic Signal Technician, and 1 Public Works Inspector position utilizing Measure E funds. Four of these positions will result in cost savings due to a reduction in contract services. See the Measure E section of the budget for more details on the Inspector position.

PUBLIC WORKS

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	2,012,533	2,746,374	2,238,099	3,726,275	979,901
Operating Expenses	13,377,331	16,806,332	15,516,506	14,274,784	(2,531,548)
Internal Services	-	-	-	374,259	374,259
Capital Outlay	79,935	1,668,100	1,601,023	445,000	(1,223,100)
Transfers	-	-	-	18,985	18,985
Total	15,469,799	21,220,806	19,355,628	18,839,303	(2,381,503)
Expenditures By Division					
Administration	2,136,440	2,918,034	2,340,033	4,629,819	1,711,785
Roads	3,939,104	2,963,040	2,747,763	3,659,500	696,460
Parks	3,831,871	5,182,540	5,132,540	5,349,304	166,764
Traffic	627,425	1,013,248	989,348	661,650	(351,598)
Drainage	3,191,858	5,291,500	5,268,987	2,894,030	(2,397,470)
Road CIP	285,622	2,365,927	1,378,554	-	(2,365,927)
Traffic Devices	511,829	469,308	481,671	415,000	(54,308)
Streetlights	945,650	1,017,209	1,016,732	1,230,000	212,791
Total	15,469,799	21,220,806	19,355,628	18,839,303	(2,381,503)
Expenditures By Resource					
Gas Tax	3,692,899	3,873,330	3,733,512	3,382,213	(491,117)
Disaster Recovery	-	-	321,100	-	-
Community Facilities District	4,039,631	5,251,500	5,219,100	5,585,642	334,142
Street Maintenance District	217,513	231,203	240,230	655,479	424,276
Street Light Maintenance District	522,344	546,852	534,488	829,004	282,152
Measure A	2,769,122	4,658,270	3,528,482	3,201,948	(1,456,322)
Local Maintenance District	51,491	50,000	50,000	50,000	-
Open Space Preserve	7,211	-	-	7,030	7,030
Measure E	-	-	-	403,091	403,091
Public Works Fund	-	-	-	519,785	519,785
Drainage Fee	4,169,589	6,609,651	5,728,717	4,205,111	(2,404,540)
Total	15,469,799	21,220,806	19,355,628	18,839,303	(2,381,503)

Note: O&M shows an increase in compensation for the onboarding of City positions. In FY 2024 there will be 6 new City positions, converted from consultant staffing, which will decrease operating expenses for consultant services.

PUBLIC WORKS

Note: The internal service and transfer costs for O&M were included in the Administration division table through FY 2023, per the General Cost Allocation and Internal Service Plan.

Engineering Services

Division Services

The Engineering Services Division provides engineering support for all functions of public works through its three sections: Drainage Engineering, Construction Management, and Right of Way Permits. The Drainage Engineering Section is funded by the Drainage Fund and is responsible for delivering drainage and flood control services.

The Construction Management Section manages the construction phase of all Capital Improvement Program projects for the city. The section relies heavily on consultants to provide the construction management and oversight of the different CIP projects from construction contract award to project acceptance and handoff to the Division of Operations & Maintenance. The services provided by this section are primarily funded through Capital Improvement Program projects.

The Right of Way Permits Section provides permitting, coordination, inspection, and oversight of activities that impact the public right of way. These activities generally include road and/or lane closures; installation or repairs of municipal and private utility facilities in the public right of way, such as sewer, water, power, and telecommunications lines; as well as the permitting of oversize and/or overweight transport vehicles that travel through the city.

The Engineering Services Division also oversees the City's Standards Review Committee. This committee is responsible for maintaining, reviewing, and revising City standards including Standard Construction Specifications, Standard Drawings, and Improvement Standards.

Vision

A city that efficiently issues right of way permits, prioritizes safety, and preserves the City's existing infrastructure.

Mission

Collaborate with applicants, engage with residents, and process permits effectively while ensuring compliance with City standards and ordinances.

Goals

- Ensure staff efficiency for thorough, timely, and consistent responses to permit submittals.
- Provide up-to-date information to residents regarding permit activity within the City's right of way.

Budget Initiatives

Initiate a comprehensive update to the City's Storm Drainage Master Plan. Install rain, water level, and flow meter gauges within the City's creeks and channels to better assist the Operations and Maintenance Division and Emergency Operations Center with flood fighting and flood preparation. Gather high-quality LiDAR topography of the City to update the 200-year floodplain map.

Engineering Services intends to add 1 associate Civil Engineer in FY 2024. This position will be responsible for the construction management of capital improvement projects. The funding for this position will be in the Public Works Administration (CIP) division for FY 2024, as mentioned above. Staff will consider changing the funding allocation of the new position to the Engineering Services division in future years.

PUBLIC WORKS

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	829,738	1,484,024	1,498,155	1,355,187	(128,837)
Operating Expenses	2,144,091	3,679,810	3,459,486	3,428,450	(251,360)
Internal Services	45,649	47,089	47,089	243,264	196,175
Capital Outlay	38,403	92,011	32,000	-	(92,011)
Transfers	44,639	125,838	125,838	146,264	20,426
Total	3,102,520	5,428,772	5,162,567	5,173,165	(255,607)
Expenditures By Resource					
Gas Tax	577,864	460,334	462,314	50,000	(410,334)
Measure A	165,476	245,511	192,650	-	(245,511)
Drainage Fee	980,968	1,088,211	1,049,119	2,213,534	1,125,323
Public Works Fund	1,337,911	3,534,716	3,458,484	2,809,631	(725,085)
Development Fees	40,301	100,000	-	100,000	-
Total	3,102,520	5,428,772	5,162,567	5,173,165	(255,607)

Note: FY 2024 overall savings in the Engineering Services division are due to some of this division's costs transitioning to the new Traffic Engineering services division.

Traffic Engineering Division**Division Services**

Traffic Engineering services are funded via the Public Works Administration Fund, private development, maintenance programs, Measure A and Gas Tax funds. Services include management and oversight of traffic operations within the City including traffic investigations, traffic signal operations, traffic volume counts, Speed Control Program, establishing speed limits, performing traffic analysis, performing public outreach, and identifying future improvements to the City's street network.

Vision

Provide a safe and efficient transportation network for all users.

Mission

Identify and implement transportation network improvements with the collaboration of community members, internal departments, and outside agencies.

Goals

- Timely and effective implementation of traffic control devices.
- Reduce traffic congestion within the city.
- Provide a safe transportation network for all modes of travel.

PUBLIC WORKS

Budget Initiatives

The FY 2024 Budget continues the implementation of the Traffic Congestion Management Plan, which identifies specific strategies for more efficient management of the City's traffic system. This includes continuing to fund traffic data collection and analysis as well as the implementation of several pilot studies to examine new technologies and traffic management strategies that could make the system more efficient.

The FY 2024 Budget also includes funding for consultant staff augmentation needed to provide engineering services in traffic engineering. Utilize timing plan evaluation services to audit traffic signal timing plans and implement new timing plans. Implement Automated Traffic Signal Performance Measures demonstration on Bond Road. Implement citywide automated travel time reader software. Implement traffic calming measures through the Speed Control Program.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	-	-	-	576,807	576,807
Operating Expenses	-	-	-	1,365,200	1,365,200
Total	-	-	-	1,942,007	1,942,007
Expenditures By Resource					
Gas Tax	-	-	-	560,119	560,119
Measure A	-	-	-	423,188	423,188
Public Works Fund	-	-	-	58,700	58,700
Measure E	-	-	-	900,000	900,000
Total	-	-	-	1,942,007	1,942,007

Note: Traffic Engineering is a new division in FY 2024. This division will include management and oversight of traffic operations within the city including traffic investigations, traffic signal operations, traffic volume counts, and the Speed Control Program.

Recycling and Waste**Division Services**

The Recycling & Waste Division manages the City's solid waste services including residential and commercial waste and the Special Waste Collection Center (SWCC). In addition to the direct solid waste management efforts, the division plans, coordinates, promotes, and implements citywide solid waste reduction, recycling, composting, and public education activities. The division also works with the City's Code Enforcement Division on illegal dumping, illegal hauling, waste and recycling compliance, and other issues of non-compliance to ensure that Elk Grove is clean and safe. The SWCC serves as a facility for residents and businesses to dispose of household hazardous waste in a safe and convenient manner. The SWCC also houses a recycling center allowing residents to recycle items that are too large or voluminous to fit in their curbside recycling carts.

One of the primary functions of the Recycling & Waste Division is to ensure that the City is meeting its State-mandated diversion requirements which include implementing any new regulations set by the State to meet those requirements. In 2016, the Governor signed Senate Bill 1383, which requires all jurisdictions in California to implement mandatory organic recycling for all generators (residents and businesses). This measure includes several requirements such as a comprehensive inspection and enforcement program as well as extensive recordkeeping and reporting requirements.

PUBLIC WORKS

Vision

To ensure efficient waste management services, outreach, and education, and to continue to expand recycling and hazardous disposal programs within the City.

Mission

To collaborate with industry leaders to provide waste management and solutions which includes investigating new technologies to increase sustainability and waste diversion.

Goals

- To serve as stewards of the environment by expanding recycling programs, ensuring high compliance rates.
- Administering educational outreach to residents and businesses in Elk Grove

Budget Initiatives

Complete anaerobic digester feasibility study. Continue to implement SB 1383, with a focus on public education to help residents and commercial businesses understand the requirements. Work with Operations and Maintenance staff to update the Corporation Yard Master Plan.

Budget Summary

	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Expenditures by Category					
Compensation	578,606	734,979	377,173	844,289	109,310
Operating Expenses	1,166,067	2,106,450	1,625,810	2,000,600	(105,849)
Internal Services	185,003	207,972	208,372	228,822	20,850
Transfers	577,010	476,616	476,616	450,813	(25,803)
Total	2,506,685	3,526,017	2,687,971	3,524,524	(1,492)
Expenditures By Division					
Recycling & Waste Administration	1,261,034	2,153,840	1,359,048	1,714,075	(439,765)
Special Waste Collection Center	1,245,651	1,372,177	1,328,923	1,810,449	438,272
Total	2,506,685	3,526,017	2,687,971	3,524,524	(1,492)
Expenditures By Resource					
Recycling & Waste Grants	99,493	413,351	-	-	(413,351)
Recycling & Waste - Residential	647,249	889,965	600,805	963,152	73,187
Recycling & Waste - Commercial	469,428	854,685	713,311	821,033	(33,652)
Special Waste Collection Center	1,182,095	1,254,109	1,260,855	1,740,340	486,231
Drainage Fee	108,420	113,906	113,000	-	(113,906)
Total	2,506,685	3,526,017	2,687,971	3,524,524	(1,492)

Facilities and Fleet

Division Services

The Facilities Division maintains and repairs City-owned and leased properties including:

- City Hall campus located at 8380, 8400 and 8401 Laguna Palms Way
- Property and Evidence Building 9362 Studio Court
- Rain Garden Plaza at 9385 Laguna Springs Drive
- Fleet Facility at 10190 Iron Rock Way
- Corporation Yard at 10250 Iron Rock Way
- Elk Grove Library at 8900 Elk Grove Boulevard
- Future Elk Grove Library at 9260 Elk Grove Boulevard
- Old Courthouse (Teen Center) at 8978 Elk Grove Boulevard
- Special Waste Collection Center at 9255 Disposal Lane
- Aquatics Center at 9701 Big Horn Blvd
- District56 at 8230 Civic Center Drive
- Animal Shelter at 9150 Union Park Way
- Old Town Plaza at 9615 Railroad Street
- Old Town Parking lot at 9108 Elk Grove Boulevard
- 10251 Grantline Road
- 8663 Kammerer Road

Facilities will continue ongoing utilization planning, modification of existing facilities and specification development and contract oversight of Public Works projects.

Fleet Services supports all operational aspects of the City's fleet of vehicles and equipment. This includes procurement, maintenance, fueling and disposal which effectively allow other departments to perform their department missions.

Vision

Well maintained fleet of vehicles and buildings for City staff, residents, and visitors, with safe event set up/tear downs.

Mission

To support the operations of other City departments by providing safe and dependable vehicles, equipment, facilities, and special events.

Goals

- To minimize fleet maintenance downtime.
- Facilities that are maintained efficiently and in a cost-effective way.
- Events that are adequately supported.

PUBLIC WORKS

Budget Initiatives

The Fleet Division will be required to replace 22 vehicles and purchase 24 additional vehicles for increased City services. Work with Operations and Maintenance staff to update the Corporation Yard Master Plan. Assist the Capital Improvement Program division with delivering facility upgrades associated with the 8400 Laguna Palms Way Tenant Improvements project.

Budget Summary

Expenditures by Category	FY 2022 Actual	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget	Change from FY 2023 to FY 2024 Budget
Compensation	657,328	723,181	695,081	786,189	63,008
Operating Expenses	1,826,837	2,128,030	2,082,486	2,425,617	297,587
Internal Services	164,821	182,332	182,332	204,989	22,657
Capital Outlay	543,390	1,724,289	925,882	1,580,000	(144,289)
Transfers	313,514	230,191	230,191	242,672	12,481
Capital Outlay Rollover	-	-	-	156,227	156,227
Total	3,505,890	4,988,022	4,115,973	5,395,694	407,671
Expenditures By Division					
Facility Management	1,850,873	2,926,085	2,061,373	2,368,169	(557,916)
Fleet Services	1,655,017	2,061,937	2,054,600	3,027,525	965,588
Total	3,505,890	4,988,022	4,115,973	5,395,694	407,671
Expenditures By Resource					
General Capital Reserve	22,192	279,100	-	231,227	(47,873)
Library funding	57,468	50,000	50,000	50,000	-
Facilities & Fleet	3,399,698	4,562,454	3,969,504	5,114,467	552,013
Disaster Recovery	26,532	96,468	96,468	-	(96,468)
Total	3,505,890	4,988,022	4,115,973	5,395,694	407,671

Note: The increase in Fleet costs mentioned above in the Budget Initiatives for FY 2024 is offset by a decrease in the Facilities Budget. There are often one-time projects budgeted in the Facilities budget that are eligible to roll into the following fiscal year if not completed in the current year, resulting in variances year-over-year.

FY 2023-24 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

Capital Program

- Advance the design of the expanded Library at 9260 Elk Grove Boulevard.
- Continue to design the Laguna Creek Inter-Regional Trail Crossing at State Route 99.

Operations and Maintenance

- Maintain citywide landscaping and highway interchanges at a service level that promotes a vibrant and beautiful city.

A safe and resilient community

Operations and Maintenance

- Implement a 10-year storm drainpipe cleaning program.
- Continue to prioritize street maintenance to ensure safe and efficient roadways.

Engineering Services

- Identify a preferred strategy for providing 200-year flood protection in areas affected by the 200-year flood water surface elevation.
- Implement the Storm Response and Flood Fighting Operations Plan as needed.

Traffic Engineering

- Install speed control improvements at various locations in the City.
- Continue to pursue Highway Safety Improvement Program grant funds each cycle to implement improvements to support a safer transportation network for all modes

Recycling & Waste

- Continue ongoing public outreach and education to residents and businesses regarding the importance of waste reduction, reuse, and recycling.

A high performing and financially stable City government

Capital Program

- Advertise and award the 8380 and 8400 Laguna Palms Way Tenant Improvement projects to expand the Police Department's operations.

PUBLIC WORKS

Operations and Maintenance

- Identify areas of improvement for staff and enact changes by implementing regular training programs to keep staff current with modern technology, techniques, and processes.
- With the use of computerized maintenance management system embrace new ideas and innovation to deliver services more efficiently with the use of the latest technologies.

Engineering Services

- Continue to perform monthly review of all encroachment and street use permit fees and related professional service billings to ensure the City is recovering costs for service and there are no outstanding balances due to City.
- Analyze pavement trench cut fees to ensure they are adequate to meet ongoing and future pavement maintenance needs.

Traffic Engineering

- Maintain the traffic and road closure web pages and provide up to date information about traffic management projects and initiatives.

Recycling & Waste

- Continue to perform an annual review of all Recycling & Waste Division rates, fund balances and fiscal projections to ensure assessed solid waste rates and administrative fees adequately recover costs for service and are flexible to meet changing needs over time.
- Perform regular audits of reports and fee payments from commercial haulers to ensure all appropriate revenue is captured.

A city with infrastructure that meets its current and future needs.

Capital Program

- Initiate final design and right of way for the Kammerer Road I-5 to Bruceville Project.
- Finalize design of the Citywide Traffic Signal Enhancement and Congestion Relief Project and begin construction.
- Pursue grant funding to finance projects in the CIP.

Operations and Maintenance

- Perform 9 million square feet of crack sealing as part of the pavement management program.

Engineering Services

- Monitor encroachments and work within City rights of way and require repairs to City infrastructure as needed.
- Update City's Storm Drainage Master Plan

Traffic Engineering

- Collect data of vehicle movement patterns (traffic counts) used to analyze system operation and make necessary changes to signal corridor coordination and signal timing.
- Implement pilot study for Automated Traffic Signal Performance Measures.
- Implement pilot study for emergency vehicle preemption system with the goal of improving response times for emergency personnel without increasing congestion.

PUBLIC WORKS

Facilities & Fleet Services

- Provide professional, preventative maintenance and repair services for all City-owned facilities, vehicles, and equipment.
- Develop long-term master plan and implementation strategies for City facilities.
- Replace all approved budgeted vehicles per the vehicle replacement program and purchase additional vehicles necessary to support expanded service.

FY 2022-23 ACCOMPLISHMENTS

Capital Program

- On schedule to award 19 capital projects.
- Secured \$10 million in grants which exceeded the annual goal of \$7.5 million.
- Submitted additional grant applications totaling \$26.5 million in requested funds.

Operations and Maintenance

- During December & January storm events responded to over 1,000 calls for service, resolving most issues in less than 48 hours.
- Resurfaced and crack sealed 19.6 million square feet of roadway.
- Completed the City's first cool pavement trail project.
- Increased the City's overall average Pavement Condition Index (PCI) to 78.

Engineering Services

- Created an electronic encroachment permit application and review processes to streamline the issuance and monitoring of encroachment permits.
- Updated the encroachment permits website to show current fees, applications, and flowcharts.
- Launched "Who's Digging in Your Yard?" page that provides information to residents via an online map tool that includes information on upcoming and active encroachment permits as well as featuring frequently asked questions regarding utility easements, right of way, etc.
- Published the City's 2022 Standard Construction Specifications, 2022 Standard Drawings and 2022 Improvement Standards.

Traffic Engineering

- Completed construction of the Bradshaw Sheldon Road Roundabout Striping Project.
- Began design of the Citywide Traffic Signal Enhancement and Congestion Relief Project, which was combined to include the ITS5a, Adaptive Signal Pilot, and HSIP Cycle 10 safety improvements projects.
- Received full amount of 3 HSIP grant applications for safety enhancements for raised crosswalks, bike lanes, and guardrail upgrades.

Recycling & Waste

- The City's SB 1383 commercial compliance rate reached 93.6% within the first year of organic recycling implementation. Additionally, the City achieved one of the highest overall diversion rates in the region at 76%.
- Secured an SB 1383 local assistance grant which has been used to increase outreach to residents through print, social media, billboards, and radio campaigns.
- Launched several educational outreach campaigns for source separating and organic recycling. This was completed through a variety of media outlets and in-person events such as Neighbor Good Markets, pail distribution events, schools, and Senior Center Presentations.

PUBLIC WORKS

Facilities & Fleet Services

- Awarded 9 new contracts including a custodial service contract, 7 vehicle purchase contracts, and a heavy equipment inspection, maintenance, repair, and parts purchase contract.
- Purchased six replacement and five additional vehicles for the Police Department, and six additional vehicles for Public Works.

Public Works	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
	Administrative Analyst I	1	2	3	1
	Administrative Analyst II	0	1	1	0
	Administrative Assistant	0	3	3	0
	Assistant Engineer	1	1	4	3
	Associate Civil Engineer	2	2	6	4
	Customer Service Specialist	2	0	0	0
	Deputy Public Works Director/City Engineer	1	1	1	0
	Deputy Public Works Director-Operations	1	1	1	0
	Drainage & Collection System Supervisor	1	1	1	0
	Engineering Technician I/II/Senior	4	4	4	0
	Environmental Specialist	1	1	1	0
	Facilities and Fleet Manager	1	1	1	0
	Facilities Technician	2	2	2	0
	Landscape Maintenance Supervisor	1	1	1	0
	Maintenance Specialist	1	1	2	1
	Maintenance Technician I/II	0	3	4	1
	Management Analyst	1	1	1	0
	Recycling Coordinator I/II	3	2	2	0
	Recycling & Waste Manager	1	1	1	0
	Operations General Supervisor	2	2	2	0
	Permit Processing Coordinator	1	1	1	0
	Public Works Director/City Engineer	1	1	1	0
	Public Works Inspector I/II	2	2	3	1
	Public Works Division Manager-Engineering	2	3	3	0
	Public Works Division Manager-Operations	0	0	0	0
	Real Estate Manager	0	0	1	1
	Sr. Accounting Technician	1	1	1	0
	Sr. Administrative Assistant	3	3	3	0
	Sr. Civil Engineer	4	4	5	1
	Sr. Facilities Technician	1	1	1	0
	Sr. Maintenance Technician	0	1	2	1
	Sr. Transit Planner	0	0	0	0
	Street Maintenance Supervisor	1	1	1	0
	Street Sweeper Operator	0	2	2	0
	Traffic Control & Street Lighting Supervisor	1	1	1	0
	Traffic Engineer	1	0	0	0
	Traffic Management Center (TMC) Supervisor	1	1	1	0
	Traffic Signal Technician I/II	0	0	1	1
	Transit Planner	0	0	0	0
	Transit System Manager	0	0	0	0
	Utilities Locator	1	1	1	0
Public Works Total		46	54	69	15

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INTRODUCTION

The 2023-2028 Capital Improvement Program (CIP) describes the alternative transportation modes, community enhancements, drainage, facilities, and transportation capital improvements planned by the City for a five-year period from Fiscal Year 2023-24 through Fiscal Year 2027-28.

State law (Government Code Sections 65103(c) and 65401) requires the City's planning agency (the Planning Commission) to review and report on proposed CIP projects for conformity with the General Plan. The Planning Commission reviewed the projects in the CIP on April 20, 2023 and adopted a Resolution deeming it consistent with the City of Elk Grove's General Plan.

As a multi-year program which includes forecasts of anticipated capital improvement expenditures, the CIP links the project development process with the City's fiscal planning process. The expenditures shown for the first year of the CIP comprise the Capital Budget for the upcoming fiscal year (FY 2023-24), which is adopted by the City Council as part of the Annual Appropriation Resolution. Subsequent years are also included in the CIP, although these future years are subject to change as more detailed engineering analyses becomes available, possible changes in priorities, updates or revisions to anticipated revenues, and/or changes in cost and funding projections are identified.

The information included in the CIP is based on the best information available at the time the program was developed (November 2022 - April 2023). Next year an updated five-year CIP will be submitted for consideration to the City Council with adjustments to project budgets, funding sources, descriptions, and/or schedules.

FUNDS AVAILABLE FOR THE CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program is funded from a variety of funding sources. The fund categories typically used for capital projects are described as follows for reference:

General Fund – 100 Series

This is the City's main operating fund, which pays for basic services such as governance, administration, public safety, and quality of life functions.

Special Revenue Funds – 200 Series

These funds account for revenues received or set aside for a specific purpose, such as public safety and recycling grants, street maintenance, and environmental mitigation.

Capital Project Funds – 300 Series

These funds account for the acquisition or construction of major capital facilities. Revenue sources include federal and state grants, development impact fees, and special taxes from community facility districts.

Enterprise Funds – 500 Series

These funds account for specific services funded directly by fees and charges to users and are intended to be self-supporting. Functions such as transit, drainage, and integrated waste are captured in enterprise funds.

Internal Service Funds – 600 Series

These funds are created to finance and account for services and commodities provided to internal City departments, rather than directly to the public. Examples of internal services are risk management, information technology, facilities management, and fleet services.

CAPITAL IMPROVEMENT PROGRAM

Unsecured Funding – 900 Series

These funds are unsecured. Typically, these funds are related to potential grant funding or a fee program that has not yet been adopted. The purpose of including these funds in the CIP is to allow the CIP to capture a known need on an active project, any required local matching funds that may need to be reserved, and to assist in establishing the funding priorities. In rare instances you may see a potential funding source that has not been identified. This is done when a project is of such a priority that the City is moving forward with an early phase of the project such as the Kammerer Road Extension Project.

A more detailed description of the individual funds is contained in the section titled Fund Descriptions.

GENERAL CAPITAL IMPROVEMENT PROGRAM DEVELOPMENT

The CIP includes capital projects expected to be undertaken during the upcoming five fiscal years. Each year the City reviews the prior CIP, adjusts the timing and scope of previously programmed projects if needed, moves projects to completed, adds new and future projects. These revisions are based on the following factors.

- Implementation of the City’s General Plan
- Implementation of other City Plans such as
 - Bicycle, Pedestrian and Trails Master Plan
 - Laguna Creek Inter-Regional Trail Master Plan
 - Storm Drainage Master Plan
 - Intelligent Transportation System (ITS) Master Plan
 - Traffic Congestion Management Plan (TCMP)
 - Autonomous and Connected Vehicle Readiness Plan
 - Climate Action Plan (CAP)
 - Community Mobility Resilience Plan
 - Various Facility Master Plans
- Implementation of identified improvements in various fee programs including the Roadway Fee Program
- Award of grant funding by outside agencies
- City Council Mission, Vision, Goals, High Priority Projects, and direction
- Existing traffic deficiencies and congestion
- Projected traffic patterns, based on assumptions regarding expected development
- Maintenance and safety needs for roadways
- Maintenance needs for drainage and building facilities
- Development improvements and entitlements
- Implementation of Facilities’ planning and priorities
- Input and coordination with the Public, Advisory Committees, Stakeholders, and other Agencies
- Improvements in quality of life and economic development
- Consistency with regional and statewide plans
- Compliance with regulatory permitting and
- Availability of funding over the five-year program and for future grants

The City’s Municipal Code Section 21.15 defines capital projects as a project that constructs physical improvements with a total project cost over \$250,000. As such, the CIP does not include projects with a total cost of \$250,000 or less. Studies that would not necessarily result in physical improvements are also not included. For reference, a listing of these minor projects and studies are provided in the section titled Minor Public Works Projects and Studies so that a complete picture is provided of all the work that is proposed both major and minor.

GENERAL PROGRAM OVERVIEW

The CIP is organized into five (5) Programs: Alternative Transportation Modes, Community Enhancements, Drainage, Facilities, and Transportation. Projects are placed in the Program based on their scope as follows:

ALTERNATIVE TRANSPORTATION MODES (WAM)

This Program includes projects that would provide an alternative to traditional vehicular use. The projects would encourage pedestrian and bicycle use otherwise known as alternative transportation modes. All new projects in this program will have a WAM designation unless it is a Trail or an Accessibility project. Trail projects will use a WTL designation and Accessibility projects will have a WAC designation. Trail and Accessibility projects are still part of the Alternative Transportation Modes Program, but providing a separate identifier allows for easier reporting on these types of improvements in the future. Examples of typical improvements for these projects include:

- Curb ramps (installations or retrofits) (WAC)
- Americans with Disability Acts (ADA) improvements (WAC)
- Sidewalk infill
- Trails (WTL)
- Bike lanes or bike routes

Laguna Creek Inter-Regional Trail

The Laguna Creek Trail has been identified as the highest-priority trail corridor by the Elk Grove Trails Committee. This regional trail will provide access to various schools, transit, disadvantaged communities, and residential and commercial uses along the corridor. The limits of the trail begin in the rural area of Elk Grove and will follow Laguna Creek in a northwest direction across the City to Franklin Boulevard and the Cycle Track which connects to a City of Sacramento light rail station and a future passenger rail station. The Inter-Regional Trail has several gaps that need to be closed to function as an inter-regional facility. When complete, this trail will include 7.6 miles within Elk Grove and 2.75 miles within Sacramento.

The Laguna Creek Inter-Regional Trail Master Plan (WAM011) was adopted by Council on February 22, 2023 and included more detailed conceptual designs for six discrete segments of the trail. Two of the segments located in Sacramento include Consumnes River Boulevard (Franklin light-rail station) to Franklin Boulevard and Center Parkway from North Laguna Creek Park to Elk Grove's northern border. The other four locations within Elk Grove were Lewis Stein Road to State Route 99, Waterman Road to Sierra Drive, Bradshaw Road to Kapalua Lane, and Van Ruiten Lane to Grant Line Road. In addition, the Laguna Creek Trail and Bruceville Road Sidewalk Improvements Project (WTL019) west of State Route 99 incorporates a segment of the identified improvements while the remaining segments will be considered for future CIP Projects as funding becomes available.

The Laguna Creek Trail Crossing at State Route 99 Project (WTL016) will construct a Class 1 overcrossing facility for non-motorized transportation over State Route 99 and received \$2,000,000 from Omnibus Appropriations and was awarded \$6,874,000 in Regional Active Transportation Program funding to fully fund the project through construction. The design contract was awarded in March 2023 and construction is anticipated in 2026. This segment will connect on the west side of State Route 99 with the Laguna Creek Trail and West Stockton Blvd. Multi Modal Improvements Project (WAM009) is anticipated to be under construction in Spring 2024. To the east will be a trail segment connecting Camden Park which is identified as the Laguna Creek Trail - Camden Lake to East Stockton Blvd/State Route 99 (WTL018). This year, the environmental clearance process will be completed under the Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project (WDR018).

COMMUNITY ENHANCEMENTS (WCE)

This Program includes projects that would construct or improve various community enhancements. Examples of typical improvements include:

- Landscaping
- Plazas
- Parks
- Street Lighting

CAPITAL IMPROVEMENT PROGRAM

Laguna Ridge and Southeast Policy Area Parks

In partnership with the Cosumnes Community Services District (CSD), the City continues to develop parks in Laguna Ridge and the Southeast Policy Area (SEPA). The City collects fees associated with these parks and hold lands until they can be used for a park. The CSD design, bid, build, operate, and maintain the parks. Parks are developed as funds become available from the fees the City collects and when land is available. The Oasis Park Community Building (WCE009) is nearing completion and design on the new 9-acre Mendes Park (WCE034) located in the Mendes Subdivision within SEPA will begin this year. The one-acre Sun Grove Park (WCE012) will also begin design this year and is located within Laguna Ridge. Continued completion of these parks is a long-term goal of this program.

DRAINAGE (WDR)

This Program includes projects that would construct, improve, or restore drainage and flood control facilities, as well as improve stormwater quality. Examples of typical improvements include:

- Culverts
- Roadside ditches
- Underground drainage systems
- Outfalls
- Channels/swales
- Detention basins
- Pump stations
- Creeks
- Weirs
- Stream gauges
- Flood control facilities/levee improvements
- Erosion and sedimentation control
- Water quality features

Development Oriented Drainage Projects

The Bond Road Storm Drain Improvement Project (WDR022) will upsize approximately 3,750 feet of storm drain pipe located along Bond Road from Whittemore Drive west to the outfall at Laguna Creek to improve existing conditions and accommodate the Elliott Springs development (formerly Silverado Village). Another project that will streamline development is the Southeast Industrial Area Storm Drain Improvements Project (WDR052) located southeast of Grant Line Road and east of Union Pacific Railroad. The project's first phase is currently in construction and includes installing a storm drain line from the southern corner of the City owned parcel to Mahon Pond. Phase Two will close the gap between phase one and the Kubota development; construction is anticipated this winter.

FACILITIES (WFC)

This Program includes projects that would construct or improve City owned facilities and utilities. Examples of facilities in this program include the following:

- City Hall Campus
- Corporation Yard
- Animal Shelter
- District56
- Special Waste Collection Center (SWCC)
- 9260 Elk Grove Blvd. Library Improvements Project
- Teen Center
- Other City Facilities

Elk Grove Boulevard Library

The City purchased the building and site at 9260 Elk Grove Boulevard, formerly occupied by Rite-Aid, in April of 2021, to use as an expanded library. The City secured a Building Forward Grant of \$4,465,374 and received \$3,000,000 in the 2022 California State Budget through a Targeted Grant to fund the 9260 Elk Grove Boulevard Library Improvements Project (WFC046). These funds will be used to remodel the existing building and move existing library furnishings fixtures, and equipment from 8900 Elk Grove Boulevard, if needed. The design is underway and construction is anticipated in the winter of 2024/2025.

CAPITAL IMPROVEMENT PROGRAM

PD Facility Projects

The 10190 Iron Rock Way Tenant Improvements Project (WFC045) is just starting construction to repurpose space vacated by the Property & Evidence and Forensics Bureaus and provide additional lockers for female staff to accommodate the future expansion and growth of the Police Department as the City continues to develop.

The Police Department Facilities at 8380 and 8400 Laguna Palms Way are currently under design for tenant improvements (WFC038 and WFC039) to accommodate staffing growth and operational needs for the next ten years. Improvements include optimizing existing spaces to provide more workstations, new offices, and new conference rooms. The project also includes rehabilitating the roof system and replacing HVAC units that have reached the end of their useful life. This project will allow the Police Department to continue to serve the community as the City grows.

TRANSPORTATION (WTR)

This Program includes projects that would construct or improve traditional vehicular transportation facilities and includes pavement resurfacing (WPR) and traffic control (WTC). Examples of typical facilities include:

- Roads (new construction or widening)
- Pavement resurfacing or reconstruction (WPR)
- Traffic control (signing, striping, signals, and roundabouts) (WTC)
- Intelligent Transportation Systems (ITS)
- Traffic calming (traffic circles, speed control) (WTC)

All new projects in this program will have a WTR designation unless it is a pavement resurfacing or traffic control project. Pavement resurfacing projects will continue to use a WPR designation and traffic control projects will continue to use a WTC designation. Pavement resurfacing and traffic control projects are still part of the Transportation Program, but providing a separate identifier allows for easier reporting of the programs in the future. Existing projects will continue with their previous designation until complete.

Pavement Management Program

Staff has been using the StreetSaver pavement management program since 2003 to track the condition of the City's pavement assets. The use of this tool is common throughout the public works field. StreetSaver includes all the City's public streets in a database, along with the pavement area and current condition. The pavement condition rating is based on several factors that when input provide a numerical score or pavement condition index (PCI) that is between 0 and 100, with 0 being essentially a gravel road and 100 corresponding to a new road. An average PCI of 70 or above is considered excellent/good. Elk Grove's current average PCI is 78 which is in the 90th percentile in California and the highest in Sacramento County. The PCI has increased since 2017 due to more accurate field inspection data input into the program and increased maintenance treatments like crack sealing and newly built streets. The City must continue to invest in pavement maintenance to maintain the current average PCI. The CIP includes an Annual Pavement Maintenance Project (WPR024 for FY 2023-2024) each year. In addition, funds are earmarked for the following four years in the Annual Pavement Maintenance Years 2-5 Project (WPR011). The proposed Measure E expenditure plan and new ongoing casino roadway mitigation payments will increase the funding available for pavement maintenance by \$2.09 million each year for a five-year total contribution of \$10.45 million toward these paving projects. The City has programmed more than \$55 million in funds for this work over the next five years.

Additional information including an interactive five-year planned surface treatments map can be found at the following link:

<https://www.elkgrovecity.org/public-works/pavement-management-program>

Kammerer Road Extension Project

This project is programmed in the current CIP as a two-lane extension of Kammerer Road from Lent Ranch Parkway to Interstate 5 (WTR014). This initial work is the first phase of a larger four-lane project currently in the Environmental Phase. Review under the California Environmental Quality Act (CEQA) is complete and the National Environmental Policy Act (NEPA) draft document was released in early 2023 with the final adoption anticipated in

CAPITAL IMPROVEMENT PROGRAM

the fall of 2023. Final design and Right of Way acquisition will kick off in the summer of 2023 while the City continues to pursue grant funding for the project's construction.

Whitelock Parkway/State Route 99 Interchange Project

This project will construct a new interchange on State Route 99 with a bike/pedestrian crossing, realignment or modifications to East Stockton Boulevard, and widening of Whitelock Parkway. Caltrans, in coordination with the City, initiated the preparation of the Draft Environmental Impact Report (EIR) in October 2022.

Old Town Elk Grove

The City continues to develop improvements in the Old Town Elk Grove area that will improve access to residents and businesses through walking, biking and transit options. The City will continue the design of the Old Town Area Streetscape Project Phase 2 (WTR012) to further improve access for pedestrians, bicyclists, and transit users. The project was awarded \$2,000,000 from Omnibus Appropriations towards construction, bringing the total grant funding to \$7,494,800. Construction is anticipated in early 2026 following the right-of-way phase.

Congestion Relief

In April 2019, the City's Public Works Engineering Services Division finalized a Traffic Congestion Management Plan (TCMP). The TCMP identifies projects and initiatives that should be implemented to better manage congestion now and in the future. Projects and initiatives identified in the TCMP range from widening roads and increasing capacity to more efficient traffic system management using innovation and technology. In addition, congestion relief projects are added to the CIP as needs dictate and funding becomes available.

In addition to the capacity-increasing projects identified in the CIP, several other congestion management projects are included. The City received grant funding for the Intelligent Transportation System (ITS) Phase 5A Project in 2019. In 2021, the City also received grant funding for the Traffic Signal Enhancements Project and Elk Grove Blvd Adaptive Traffic Signal Pilot Project. The City combined all three of these grants into one large project called the Citywide Traffic Signal Enhancement and Congestion Relief Project (WTR094). This Project will provide signal enhancements and congestion relief on major roadways throughout the City. Improvements include upgrading the City's traffic signal communication network with added fiber optic lines and connections to signals as well as enhanced copper ethernet switches, development of an adaptive traffic signal corridor on Elk Grove Boulevard from Backer Ranch Road to Elk Grove-Florin Road, adding video vehicle detection to include advanced dilemma zone detection and improved bicycle and motorcycle detection, as well as more reliable traffic count and turning movement data. The Project also includes replacing traffic signal backplates with new backplates with reflective yellow borders and replacing all 8-inch signal heads with 12-inch heads at 76 intersections. The design is underway, and construction is anticipated to begin in 2024.

PRIOR YEAR ACTIVE PROJECTS

In a continuing effort to simplify this document and make it more transparent, the active projects that are not receiving additional funding in the five (5) year CIP are located in the section titled Prior Year Active Projects.

CAPITAL EXPENDITURES OVERVIEW

PLANNED EXPENDITURE SUMMARY

The CIP funds \$262 million in alternative transportation modes, community enhancements, drainage, facilities, and transportation capital improvements over the next five years. A variety of funding sources support the 2023-28 CIP, including the General Fund (100 series), Special Revenue Funds (200 Series), Capital Project Funds (300 series), Enterprise Funds (500 series), and Internal Service Funds (600 series). Funds 998 and 999 are used to capture the known, currently unfunded needs within the CIP and are detailed in the “Unsecured Funding” section. A summary of the proposed new funding for the CIP, by funding source and fiscal year, is shown in Table 1 and Exhibit A and B. A second summary is provided in Table 2 that captures the Minor Public Works Projects and Studies. This is intended for information only and is not part of the CIP.

CAPITAL IMPROVEMENT PROGRAM

TABLE 1 - 2023-2028 CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY FUNDING SOURCES

Funding Source(s)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total
106 GF Capital Reserve Fund	\$3,719,317	\$886,000	\$0	\$0	\$0	\$4,605,317
109 Measure E	\$1,590,000	\$1,590,000	\$1,590,000	\$1,590,000	\$1,590,000	\$7,950,000
221 Gas Tax	\$1,423,950	\$1,106,000	\$0	\$0	\$0	\$2,529,950
227 SB1 Streets and Roads	\$5,584,782	\$5,300,000	\$4,500,000	\$4,800,000	\$4,800,000	\$24,984,782
228 SB1 Local Partnership	\$549,000	\$0	\$0	\$0	\$0	\$549,000
240 Disaster Recovery ARPA	\$500,000	\$0	\$0	\$0	\$0	\$500,000
241 CDBG	\$879,240	\$705,000	\$350,000	\$350,000	\$350,000	\$2,634,240
246 Wilton Rancheria	\$543,000	\$853,000	\$9,300,000	\$500,000	\$500,000	\$11,696,000
261 Street Maint District #1 Zone 1	\$200,000	\$750,000	\$800,000	\$800,000	\$800,000	\$3,350,000
263 Street Maint District #1 Zone 3	\$1,100,000	\$225,000	\$225,000	\$250,000	\$300,000	\$2,100,000
265 Street Maint District #1 Zone 5	\$350,000	\$600,000	\$1,200,000	\$500,000	\$600,000	\$3,250,000
280 Library Ownership/Maint	\$500,000	\$0	\$0	\$0	\$0	\$500,000
294 Measure A Maintenance	\$3,375,360	\$2,048,000	\$2,800,000	\$2,800,000	\$2,800,000	\$13,823,360
301 Federal Capital Grants 1	\$13,253,240	\$3,203,000	\$9,582,800	\$0	\$0	\$26,039,040
302 State Capital Grants 1	\$8,985,200	\$2,308,000	\$0	\$0	\$0	\$11,293,200
305 L TF - Bikes & Pedestrian	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$500,000
315 CFF - Library	\$2,353,791	\$0	\$0	\$0	\$0	\$2,353,791
324 E Franklin Landscape Fee	\$0	\$0	\$1,312,000	\$0	\$0	\$1,312,000
328 Elk Grove Roadway Fee	\$15,434,966	\$2,963,800	\$12,684,600	\$0	\$0	\$31,083,366
332 LRSP Supl. Park Facilities Fee	\$66,500	\$890,000	\$0	\$0	\$0	\$956,500
338 External Agencies Fund	\$0	\$1,086,000	\$0	\$0	\$0	\$1,086,000
339 In-Lieu Roadway Fees	\$900,000	\$0	\$0	\$0	\$0	\$900,000
341 CFD 2002-1 East Franklin	\$0	\$0	\$8,000,000	\$0	\$0	\$8,000,000
344 CFD 2005-1 Laguna Ridge	\$1,105,267	\$997,480	\$0	\$0	\$0	\$2,102,747
349 Lakeside CFD	\$0	\$234,000	\$0	\$0	\$0	\$234,000
351 Federal Capital Grants 2	\$598,000	\$2,635,000	\$0	\$0	\$0	\$3,233,000
352 State Capital Grants 2	\$6,092,374	\$0	\$0	\$0	\$0	\$6,092,374
356 SEPA Parks	\$1,710,000	\$4,830,080	\$0	\$0	\$0	\$6,540,080
361 Debt Proceeds- PD Impr.	\$250,000	\$0	\$0	\$0	\$0	\$250,000
368 Active Transportation Fee	\$628,000	\$137,700	\$0	\$0	\$0	\$765,700
393 Meas A Safety/StScape/Bike/Ped	\$806,110	\$150,000	\$150,000	\$150,000	\$150,000	\$1,406,110
394 Meas A Traffic Control & Safety	\$0	\$316,000	\$0	\$0	\$0	\$316,000
503 Drainage Fee	\$500,000	\$1,200,000	\$1,899,288	\$1,200,000	\$1,200,000	\$5,999,288
602 Facilities and Fleet	\$1,042,000	\$0	\$0	\$0	\$0	\$1,042,000
998 Potential Grant	\$1,744,000	\$5,966,000	\$64,778,400	\$0	\$0	\$72,488,400
Total Programmed Funds	\$75,784,098	\$41,105,060	\$119,297,088	\$13,065,000	\$13,215,000	\$262,466,246

**TABLE 2 - MINOR PUBLIC WORKS PROJECTS AND STUDIES
EXPENDITURES BY FUNDING SOURCES**

Funding Source(s)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total
106 GF Capital Reserve Fund	\$275,000	\$0	\$0	\$0	\$0	\$275,000
109 Measure E	\$220,000	\$0	\$0	\$0	\$0	\$220,000
221 Gas Tax	\$70,000	\$50,000	\$25,000	\$25,000	\$25,000	\$195,000
294 Measure A Maintenance	\$74,970	\$50,000	\$50,000	\$50,000	\$50,000	\$274,970
301 Federal Capital Grants 1	\$224,730	\$0	\$0	\$0	\$0	\$224,730
313 CFF - Corporation Yard	\$250,000	\$0	\$0	\$0	\$0	\$250,000
328 Elk Grove Roadway Fee	\$175,000	\$240,000	\$150,000	\$150,000	\$150,000	\$865,000
332 LRSP Supl. Park Facilities Fee	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
344 CFD 2005-1 Laguna Ridge	\$225,000	\$0	\$0	\$0	\$0	\$225,000
393 Meas A Safety/StScape/Bike/Ped	\$148,400	\$80,400	\$0	\$0	\$0	\$228,800
394 Meas A Traffic Control & Safety	\$345,000	\$125,000	\$150,000	\$150,000	\$150,000	\$920,000
503 Drainage Fee	\$250,000	\$118,000	\$0	\$0	\$0	\$368,000
602 Facilities and Fleet	\$190,000	\$0	\$0	\$0	\$0	\$190,000
Total Programmed Funds	\$2,448,100	\$688,400	\$400,000	\$400,000	\$400,000	\$4,336,500

UNSECURED FUNDING

The CIP includes a funding category titled Unsecured Funding – 900 Series. The specific fund related to this CIP is *Potential Grant (Fund 998) and Unidentified Funds (Fund 999)*. The purpose of including these funding categories in the CIP is to allow the CIP to capture a known need on an active, high priority project such as Kammerer Road, and to assist in establishing funding priorities.

The projects in the 5-year plan that include potential grants and unidentified funds are shown in Table 3.

**TABLE 3 - 2023-2028 CAPITAL IMPROVEMENT PROGRAM
PROPOSED PROJECT EXPENDITURES FOR FUNDS 998 OR 999**

Project #	Project Name	Unsecured Total	Project Total	Unsecured % of Total
WAC036	Sidewalk Infill Improvements	\$1,191,000	\$1,566,500	76%
WAM020	Bike and Pedestrian Crossing Improvements	\$575,000	\$675,000	85%
WTL033	Citywide Bike Lane Improvements for East-West Arterial Roads	\$650,000	\$824,000	79%
WTL019	Laguna Creek Trail and Bruceville Rd. Sidewalk Improvements	\$1,400,000	\$5,746,660	24%
WTR014	Kammerer Rd Two-Lane Extension I-5 to Bruceville Road	\$64,778,400	\$123,727,966	52%
WTR094	Citywide Traffic Signal Enhancement and Congestion Relief Project	\$842,000	\$12,619,475	7%
WTR099	East Stockton Blvd. Rehabilitation and Complete Streets	\$3,052,000	\$3,448,000	89%

Potential Grants (Fund 998) represents project funding needs that are reasonably anticipated to be available from grants in the coming 5 fiscal years but are not currently secured nor is the timing certain. The City regularly receives state and federal grants for projects, most frequently, but not exclusively for roadway and bicycle/pedestrian projects.

The Kammerer Rd Phase 1: Two-Lane Extension I-5 to Bruceville (WTR014) is a regionally beneficial project and provides a safer alternative for UPRR crossings which will likely position this project to seek competitive grant funding.

Unidentified Funds (Fund 999) represent project funding needs that are reasonably anticipated to be available from local funds in the future but are not currently secured nor is the timing certain. No current project has these funds listed over the coming 5 fiscal years.

ANTICIPATED FUNDING CHALLENGES

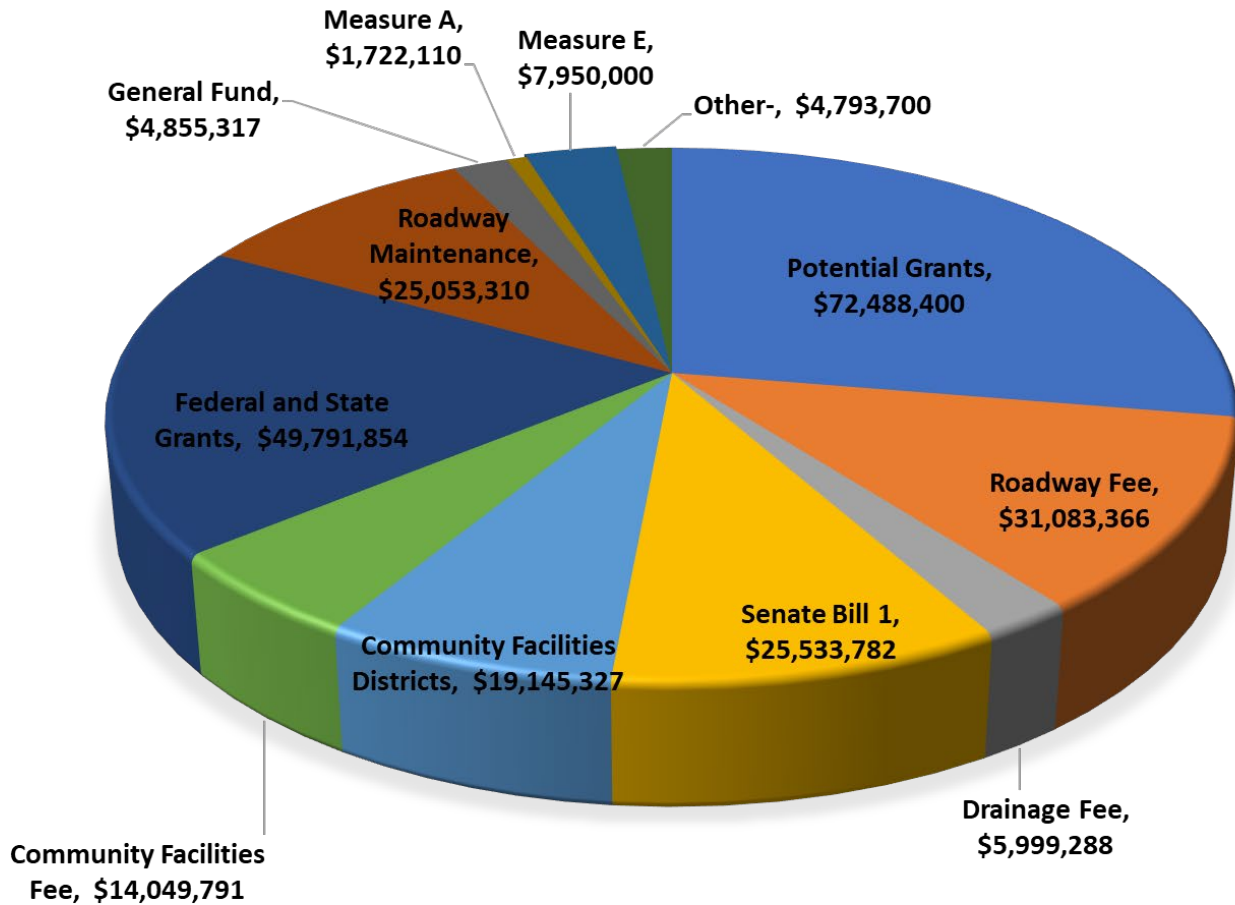
Competitive Grant Funding

Grant funding is becoming more competitive, often favoring disadvantaged or underserved communities and requires projects to meet several goals that address existing needs. Staff are often limited as to where in the City they can pursue grants and must tailor their grant requests to meet the grant program's goals to be more competitive. In addition, projects that are more fully developed with right-of-way completed and/or are shovel ready are also more competitive. Therefore, staff is not always able to pursue grant funding for projects with the greatest need and in some cases may consider lower need projects that may be more competitive or more fully developed when grant opportunities arise.

Reduced Available Local Match

Transportation funding (Gas Tax, SB1, Measure A) is traditionally used for two purposes, funding maintenance and providing matching funds for capital projects (roadway widenings, safety improvements, trails, etc.). Over the past several years, more emphasis has been placed on funding for maintenance and safety needs which means there is less funding for matching State and Federal grants on other transportation projects. The result is that sometimes transportation projects need to receive a General Fund contribution and this trend may need to continue in future years depending on fund availability.

Exhibit A - 2023-2028 Capital Improvement Program Appropriations by Funding Source

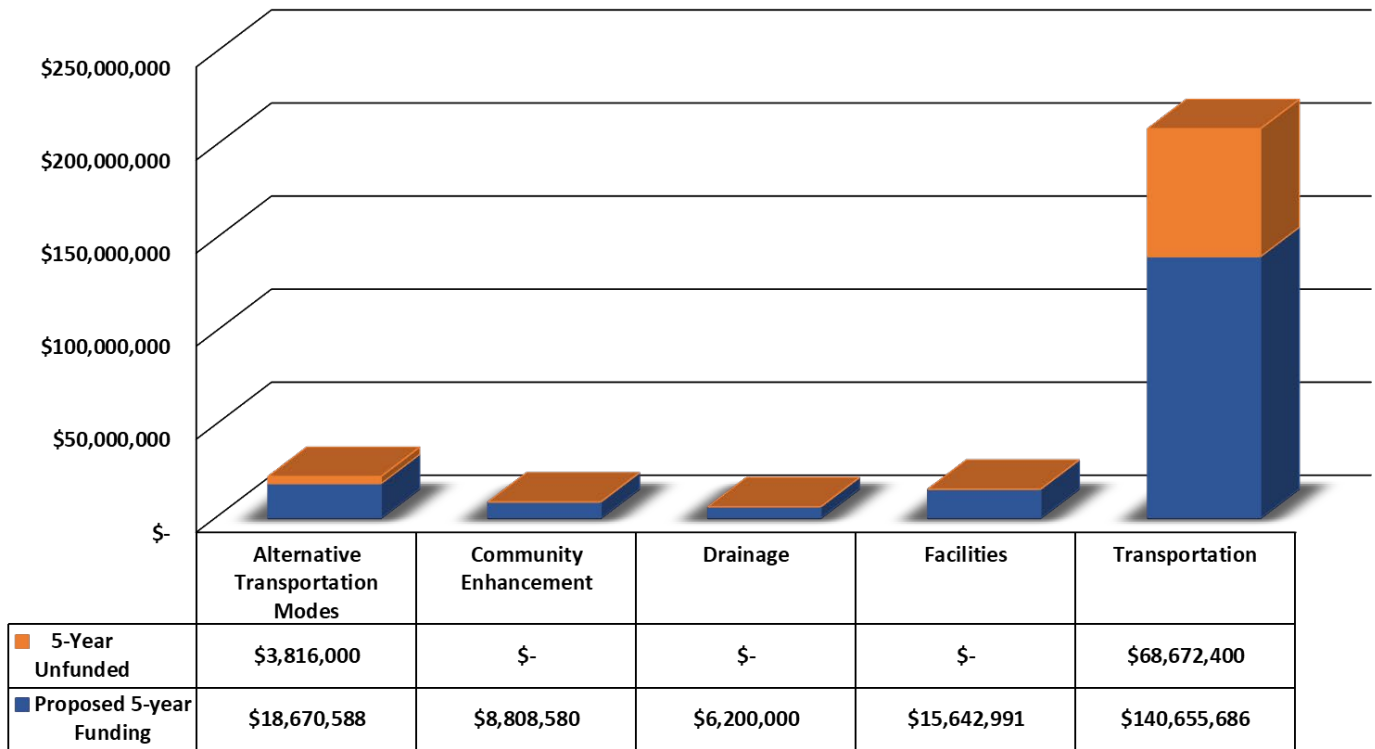


Total CIP Appropriations = \$262.47 Million

This chart represents all projects. 72.38% (\$189.98 Million) of all projects in the CIP are funded, while 27.62% (\$72.49 Million) of all projects are unfunded.

CAPITAL IMPROVEMENT PROGRAM

Exhibit B - 2023-2028 Capital Improvement Program Expenditures by Program Category



This graph represents all of our Capital Improvement Programs. These programs encompass all of our Capital Projects. The graph above is proposed FY 23/24 thru FY 27/28 project funding, and unfunded amounts as well in the 5-year p

CAPITAL IMPROVEMENT PROGRAM

Alternative Transportation Modes Program

Program Description

This program includes projects that would provide an alternative to traditional vehicular use. The projects would encourage pedestrian, bicycle, and transit use otherwise known as alternative transportation modes. Examples of typical facilities included in these projects include the following items:

•Curb Ramps (Installations or Improvements), Americans with Disability Acts (ADA) Improvements, Sidewalk Infill, Trails, Bike lanes or bike routes, Bus Stop Improvements, & Transit

Estimated Program Costs

Type of Expenditure	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
Construction Contract	163,833	3,846,967	3,560,240	2,685,700	7,840,250	110,000	110,000	-	\$18,316,990
Construction Engineering	1,240	230,000	638,160	818,000	1,158,750	15,000	15,000	-	\$2,876,150
Environmental	220,257	451,382	149,950	58,116	-	-	-	-	\$879,705
Land/ROW Acquisition	694	1,166,656	27,000	746,650	-	-	-	-	\$1,941,000
Other Capital Improvement	24,355	178,120	305,000	681,711	1,174,288	475,000	475,000	-	\$3,313,474
Pre Construction Prepwork	110,800	-	-	-	-	-	-	-	\$110,800
Preliminary Engineering	907,373	1,515,093	833,250	534,523	25,000	25,000	25,000	-	\$3,865,239
									\$-
Total Capital Costs	\$1,428,552	\$7,388,218	\$5,513,600	\$5,524,700	\$10,198,288	\$625,000	\$625,000	\$-	\$31,303,358

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
106 GF Capital Reserve Fund	21,781	16,719	-	886,000	-	-	-	-	\$924,500
221 Gas Tax	118,560	386,750	88,750	-	-	-	-	-	\$594,060
227 SB1 Streets and Roads	-	-	145,000	-	-	-	-	-	\$145,000
241 CDBG	-	-	879,240	350,000	350,000	350,000	350,000	-	\$2,279,240
294 Measure A Maintenance	-	-	426,450	-	-	-	-	-	\$426,450
301 Federal Capital Grants 1	510,345	4,173,572	1,367,050	-	8,874,000	-	-	-	\$14,924,967
302 State Capital Grants 1	-	504,000	-	-	-	-	-	-	\$504,000
305 L TF - Bikes & Pedestrian	62,000	-	-	125,000	125,000	125,000	125,000	-	\$562,000
328 Elk Grove Roadway Fee	85,637	445,646	-	-	-	-	-	-	\$531,283
351 Federal Capital Grants 2	-	38,000	598,000	635,000	-	-	-	-	\$1,271,000
368 Active Transportation Fee	-	-	628,000	137,700	-	-	-	-	\$765,700
393 Meas A Safety/StScape/Bike/Ped	438,263	1,204,274	806,110	150,000	150,000	150,000	150,000	-	\$3,048,647
503 Drainage Fee	191,966	619,257	-	-	699,288	-	-	-	\$1,510,511
998 Potential Grant	-	-	575,000	3,241,000	-	-	-	-	\$3,816,000
									\$-
Total Program Financing	\$1,428,552	\$7,388,218	\$5,513,600	\$5,524,700	\$10,198,288	\$625,000	\$625,000	\$-	\$31,303,358

Program Proposed Budget Report

Program: WAM Program - Alternative Transportation Modes Program
Fiscal Year: FY 22/23

Project #	Project Name	Budget	Actual Prior Years	Current FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed Future Years	Total
WAC015	Annual Citywide Curb Ramps Years 2 - 5		-	-	-	475,000	475,000	475,000	475,000	-	1,900,000
WAC036	Sidewalk Infill Improvements		-	286,750	88,750	1,191,000	-	-	-	-	1,566,500
WAC037	City Wide Curb Ramps 2024		-	-	879,240	-	-	-	-	-	879,240
WAM009	Laguna Creek Trail and West Stockton Blvd. Multi Modal Improvements		143,895	1,048,105	636,110	-	-	-	-	-	1,828,110
WAM019	Franklin Blvd Cycle Track Elk Grove Blvd. to Laguna Blvd.		-	-	1,265,000	-	-	-	-	-	1,265,000
WAM020	Bike and Pedestrian Crossing Improvements		-	100,000	575,000	-	-	-	-	-	675,000
WAM038	Install raised crosswalk at uncontrolled crossings at four elementary schools		-	-	274,500	-	-	-	-	-	274,500
WTL011	Elk Grove Trail Gap Closure		196,032	1,384,968	975,000	-	-	-	-	-	2,556,000
WTL016	Laguna Creek Inter-Regional Trail Crossing at State Route 99 and Gap Closure		86,153	721,347	598,000	1,521,000	9,573,288	-	-	-	12,499,788
WTL019	Laguna Creek Trail and Bruceville Rd. Sidewalk Improvements		720,079	3,436,881	52,000	1,537,700	-	-	-	-	5,746,660
WTL033	Citywide Bike Lane Improvements for East-West Arterial Roads		-	154,000	20,000	650,000	-	-	-	-	824,000
WTL034	Annual Trail Pavement Rehabilitation		282,393	256,167	150,000	150,000	150,000	150,000	150,000	-	1,288,560
Total Expense			\$1,428,552	\$7,388,218	\$5,513,600	\$5,524,700	\$10,198,288	\$625,000	\$625,000	\$-	\$31,303,358

CAPITAL IMPROVEMENT PROGRAM

Community Enhancement Program

Program Description

This program includes projects that would construct or improve various community enhancements. Examples of typical facilities included in these projects include the following items: □

- Landscaping □
- Plazas □
- Parks □
- Street Lighting

Estimated Program Costs

Type of Expenditure	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
Construction Contract	-	-	-	5,450,080	875,400	-	-	-	\$6,325,480
Construction Engineering	-	-	-	270,000	149,800	-	-	-	\$419,800
Environmental	-	500	-	-	6,800	-	-	-	\$7,300
Other Capital Improvement	-	-	1,276,500	-	186,400	-	-	-	\$1,462,900
Preliminary Engineering	-	90,000	500,000	-	93,600	-	-	-	\$683,600
									\$-
Total Capital Costs	\$-	\$90,500	\$1,776,500	\$5,720,080	\$1,312,000	\$-	\$-	\$-	\$8,899,080

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
324 E Franklin Landscape Fee	-	-	-	-	1,312,000	-	-	-	\$1,312,000
332 LRSP Supl. Park Facilities Fee	-	90,500	66,500	890,000	-	-	-	-	\$1,047,000
356 SEPA Parks	-	-	1,710,000	4,830,080	-	-	-	-	\$6,540,080
									\$-
Total Program Financing	\$-	\$90,500	\$1,776,500	\$5,720,080	\$1,312,000	\$-	\$-	\$-	\$8,899,080

Program Proposed Budget Report

Program: WCE Program - Community Enhancement Program
Fiscal Year: FY 22/23

Project #	Project Name	Budget	Actual Prior Years	Current FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed Future Years	Total
WCE012	Sun Grove Park		-	90,500	66,500	890,000	-	-	-	-	1,047,000
WCE034	South East Policy Area Neighborhood Park K		-	-	1,710,000	4,830,080	-	-	-	-	6,540,080
WFL011	Willard Pkwy Landscaping Epoch Drive to Kammerer Rd		-	-	-	-	1,312,000	-	-	-	1,312,000
Total Expense			\$ -	\$ 90,500	\$ 1,776,500	\$ 5,720,080	\$ 1,312,000	\$ -	\$ -	\$ -	\$ 8,899,080

CAPITAL IMPROVEMENT PROGRAM

Drainage Program

Program Description

This program includes projects that would construct, improve or restore drainage and flood control facilities. The program also includes projects that would improve stormwater quality. Examples of typical facilities included in these projects include the following items: □

- Culverts, □
- Roadside Ditches □
- Drainage Systems □
- Outfalls □
- Channels, □
- Detention Basins □
- Pump Stations, □

Estimated Program Costs

Type of Expenditure	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
Construction Contract	-	3,500,000	1,085,000	-	-	-	-	-	\$4,585,000
Construction Engineering	-	405,000	225,000	-	-	-	-	-	\$630,000
Environmental	21,486	113,514	-	-	-	-	-	-	\$135,000
Land/ROW Acquisition	-	20,000	-	-	-	-	-	-	\$20,000
Other Capital Improvement	50	317,850	-	1,200,000	1,200,000	1,200,000	1,200,000	-	\$5,117,900
Preliminary Engineering	316,929	509,171	90,000	-	-	-	-	-	\$916,100
									\$-
Total Capital Costs	\$338,465	\$4,865,535	\$1,400,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$11,404,000

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
339 In-Lieu Roadway Fees	-	-	900,000	-	-	-	-	-	\$900,000
503 Drainage Fee	338,465	4,865,535	500,000	1,200,000	1,200,000	1,200,000	1,200,000	-	\$10,504,000
									\$-
Total Program Financing	\$338,465	\$4,865,535	\$1,400,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$11,404,000

Program Proposed Budget Report

Program: WDR Program - Drainage Program
Fiscal Year: FY 22/23

		Actual Prior Years	Current FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed Future Years	Total
Project #	Project Name	Budget								
WDR022	Bond Rd Storm Drain Improvements	338,465	4,865,535	900,000	-	-	-	-	-	6,104,000
WDR045	Annual Storm Drain System Repair and Upgrade Years 2-5	-	-	-	1,200,000	1,200,000	1,200,000	1,200,000	-	4,800,000
WDR055	Drainline Repairs - Sheldon North Area	-	-	500,000	-	-	-	-	-	500,000
Total Expense		\$338,465	\$4,865,535	\$1,400,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$11,404,000

CAPITAL IMPROVEMENT PROGRAM

Facilities Program

Program Description

This program includes projects that would construct or improve City owned Facilities. This program can also include projects that would construct or improve utilities. Examples of typical facilities included in these projects include the following items: □

- City Hall □
- Corporation Yard □
- Animal Shelter □
- Civic Center □
- Special Waste Collection Center (SWCC) □
- Teen Center □
- Other City Facilities

Estimated Program Costs

Type of Expenditure	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
Construction Contract	-	2,491,475	12,314,991	510,000	-	-	-	1,129,000	\$16,445,466
Construction Engineering	-	231,000	1,554,000	79,000	-	-	-	110,000	\$1,974,000
Environmental	331	25,419	-	-	-	-	-	-	\$25,750
Land/ROW Acquisition	708	114,292	-	-	-	-	-	-	\$115,000
Other Capital Improvement	-	1,692,250	1,150,000	-	-	-	-	-	\$2,842,250
Preliminary Engineering	7,058	2,784,942	35,000	-	-	-	-	-	\$2,827,000
Project Study	32,252	175,748	-	-	-	-	-	-	\$208,000
									\$-
Total Capital Costs	\$40,349	\$7,515,126	\$15,053,991	\$589,000	\$-	\$-	\$-	\$1,239,000	\$24,437,466

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
106 GF Capital Reserve Fund	32,252	175,748	3,719,317	-	-	-	-	-	\$3,927,317
216 Federal Police Grants	-	520,000	-	-	-	-	-	-	\$520,000
240 Disaster Recovery ARPA	-	1,478,000	500,000	-	-	-	-	-	\$1,978,000
241 CDBG	-	-	-	355,000	-	-	-	-	\$355,000
280 Library Ownership/Maint	-	400,000	500,000	-	-	-	-	-	\$900,000
302 State Capital Grants 1	-	1,600,000	1,400,000	-	-	-	-	-	\$3,000,000
315 CFF - Library	-	1,000,000	2,353,791	-	-	-	-	-	\$3,353,791
344 CFD 2005-1 Laguna Ridge	-	1,000,000	823,509	-	-	-	-	-	\$1,823,509
349 Lakeside CFD	8,097	157,903	-	234,000	-	-	-	-	\$400,000
352 State Capital Grants 2	-	-	4,465,374	-	-	-	-	-	\$4,465,374
361 Debt Proceeds- PD Improvements	-	932,475	250,000	-	-	-	-	-	\$1,182,475
602 Facilities and Fleet	-	251,000	1,042,000	-	-	-	-	-	\$1,293,000
999 Unidentified	-	-	-	-	-	-	-	1,239,000	\$1,239,000
									\$-
Total Program Financing	\$40,349	\$7,515,126	\$15,053,991	\$589,000	\$-	\$-	\$-	\$1,239,000	\$24,437,466

Program Proposed Budget Report

Program: WFC Program - Facilities Program
Fiscal Year: FY 22/23

		Actual Prior Years	Current FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed Future Years	Total
Project #	Project Name	Budget								
FM2002	10250 Iron Rock Way, Replace HVAC Units	-	173,000	307,000	-	-	-	-	-	480,000
WFC016	I-5/Elk Grove Blvd Park and Ride Lot	8,097	157,903	-	234,000	-	-	-	1,239,000	1,639,000
WFC036	ADA Upgrades at City Facilities	-	55,000	-	355,000	-	-	-	-	410,000
WFC039	8400 Laguna Palms Way Tenant Improvements	32,252	3,129,223	1,900,000	-	-	-	-	-	5,061,475
WFC046	9260 Elk Grove Boulevard Library Improvements	-	3,000,000	12,023,482	-	-	-	-	-	15,023,482
WFC050	District56 Improvements	-	1,000,000	823,509	-	-	-	-	-	1,823,509
Total Expense		\$ 40,349	\$7,515,126	\$15,053,991	\$ 589,000	\$ -	\$ -	\$ -	\$ 1,239,000	\$24,437,466

CAPITAL IMPROVEMENT PROGRAM

Transportation Program

Program Description

This program includes projects that would construct or improve vehicular transportation facilities. Examples of typical facilities included in these projects include the following items: □

- Roads (New construction, Reconstruction, and Maintenance) □
- Traffic Control (Signing, Striping, signals, and roundabouts) □
- Intelligent Transportation Systems (ITS) □
- Traffic Calming (Traffic Circles, Speed Control)

Estimated Program Costs

Type of Expenditure	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
Construction Contract	-	10,783,150	24,771,548	21,975,430	100,599,800	11,240,000	11,390,000	100,900,000	\$281,659,928
Construction Engineering	-	840,100	1,741,124	1,956,000	9,065,000	-	-	11,000,000	\$24,602,224
Environmental	411,048	4,590,926	2,176,500	242,300	-	-	-	-	\$7,420,774
Land/ROW Acquisition	3,559,295	3,648,119	12,845,000	265,550	-	-	-	-	\$20,317,963
Other Capital Improvement	-	964,775	500,862	271,000	-	-	-	1,200,000	\$2,936,637
Preliminary Engineering	4,837,716	9,736,916	9,634,972	653,000	-	-	-	-	\$24,862,604
									\$-
Total Capital Costs	\$8,808,059	\$30,563,985	\$51,670,006	\$25,363,280	\$109,664,800	\$11,240,000	\$11,390,000	\$113,100,000	\$361,800,131

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 22/23	Revised Budget FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Future \$	Total
106 GF Capital Reserve Fund	56,705	143,295	-	-	-	-	-	2,400,000	\$2,600,000
109 Measure E	-	-	1,590,000	1,590,000	1,590,000	1,590,000	1,590,000	-	\$7,950,000
221 Gas Tax	128,339	649,760	1,335,200	1,106,000	-	-	-	-	\$3,219,300
227 SB1 Streets and Roads	-	436,000	5,439,782	5,300,000	4,500,000	4,800,000	4,800,000	-	\$25,275,782
228 SB1 Local Partnership	-	-	549,000	-	-	-	-	-	\$549,000
246 Wilton Rancheria	-	-	500,000	543,000	9,653,000	500,000	500,000	-	\$11,696,000
261 Street Maint District #1 Zone 1	-	-	200,000	750,000	800,000	800,000	800,000	-	\$3,350,000
263 Street Maint District #1 Zone 3	-	-	1,100,000	225,000	225,000	250,000	300,000	-	\$2,100,000
265 Street Maint District #1 Zone 5	-	-	350,000	600,000	1,200,000	500,000	600,000	-	\$3,250,000
294 Measure A Maintenance	56,691	475,809	2,948,910	2,048,000	2,800,000	2,800,000	2,800,000	-	\$13,929,410
301 Federal Capital Grants 1	1,399,998	5,504,897	11,886,190	3,203,000	708,800	-	-	-	\$22,702,885
302 State Capital Grants 1	-	1,512,000	7,585,200	2,308,000	-	-	-	-	\$11,405,200
328 Elk Grove Roadway Fee	5,102,981	15,166,466	15,434,966	2,963,800	12,684,600	-	-	110,700,000	\$162,052,813
338 External Agencies Fund	-	-	-	1,086,000	-	-	-	-	\$1,086,000
341 CFD 2002-1 East Franklin	1,638,607	1,361,393	-	-	8,000,000	-	-	-	\$11,000,000
344 CFD 2005-1 Laguna Ridge	-	-	281,758	997,480	-	-	-	-	\$1,279,238
351 Federal Capital Grants 2	350,286	4,201,817	-	2,000,000	-	-	-	-	\$6,552,103
352 State Capital Grants 2	-	210,000	1,627,000	-	-	-	-	-	\$1,837,000
393 Meas A Safety/StScape/Bike/Ped	12,074	87,926	-	-	-	-	-	-	\$100,000
394 Meas A Traffic Control & Safety	40,919	141,081	-	316,000	-	-	-	-	\$498,000
503 Drainage Fee	21,458	673,542	-	-	-	-	-	-	\$695,000
998 Potential Grant	-	-	842,000	327,000	67,503,400	-	-	-	\$68,672,400
									\$-
Total Program Financing	\$8,808,059	\$30,563,985	\$51,670,006	\$25,363,280	\$109,664,800	\$11,240,000	\$11,390,000	\$113,100,000	\$361,800,131

Report Run Date: 5/16/2023

CAPITAL IMPROVEMENT PROGRAM

Program Proposed Budget Report

Program: WTR Program - Transportation Program
 Fiscal Year: FY 22/23

Project #	Project Name	Budget	Actual Prior Years	Current FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed Future Years	Total
WPR011	Annual Pavement Maintenance Project years 2-5		-	-	-	10,965,000	11,615,000	11,240,000	11,390,000	-	45,210,000
WPR024	2024 Pavement Maintenance Project		-	-	10,295,000	-	-	-	-	-	10,295,000
WTR009	Whitelock Pkwy/State Route 99 Interchange Project		1,633,983	9,088,464	-	400,000	-	-	-	91,400,000	102,522,447
WTR012	Old Town Area Streetscape Phase 2		1,024,797	7,192,826	1,440,700	5,712,000	-	-	-	-	15,370,323
WTR014	Kammerer Rd Phase 1: Two-Lane Extension I-5 to Bruceville Road		6,099,449	9,118,751	15,427,966	-	93,081,800	-	-	-	123,727,966
WTR058	Laguna Blvd Right Turn Lane to W. Stockton Blvd		-	-	169,000	496,300	1,890,000	-	-	-	2,555,300
WTR078	Elk Grove Florin Road Complete Street & Resurfacing		-	480,000	3,239,782	-	-	-	-	-	3,719,782
WTR083	North Laguna Creek Area Big Horn Blvd and Franklin Blvd Improvements		-	190,000	177,000	2,308,000	-	-	-	-	2,675,000
WTR086	Elk Grove Blvd/SB SR-99 Ramp and Intersection Improvements		-	-	800,000	-	-	-	-	-	800,000
WTR094	Citywide Traffic Signal Enhancement and Congestion Relief		49,830	1,843,945	10,725,700	-	-	-	-	-	12,619,475
WTR096	Lotz and Promenade Pkwy		-	2,650,000	6,200,000	-	-	-	-	21,700,000	30,550,000
WTR097	Guardrail Replacement on West and East Stockton Blvd		-	-	1,049,100	-	-	-	-	-	1,049,100
WTR098	Second Eastbound Left Turn Lane on Elk Grove Blvd./Auto Center Dr.		-	-	1,000,000	-	-	-	-	-	1,000,000
WTR099	East Stockton Blvd. Rehabilitation and Complete Streets		-	-	-	370,000	3,078,000	-	-	-	3,448,000
WTR100	Power Inn Road Safety and Congestion Relief Project		-	-	380,000	3,167,000	-	-	-	-	3,547,000
WTR101	Bruceville Road Widening North of Bilby Road		-	-	281,758	997,480	-	-	-	-	1,279,238
WTR102	Bruceville Road Widening North of Kammerer		-	-	484,000	947,500	-	-	-	-	1,431,500
Total Expense			\$8,808,059	\$30,563,985	\$51,670,006	\$25,363,280	\$109,664,800	\$11,240,000	\$11,390,000	\$113,100,000	\$361,800,131

Minor Public Works Projects and Studies

WAM Program - Alternative Transportation Modes Program				
Project Number	Project Description	Estimated Total Project Costs	Original Planned Engineering Start Year	Original Planned Construction Start Year
WAM000	Alternative Transportation Modes Program Minor Imp. This project establishes funding for minor improvements costing less than the \$250,000 CIP threshold that are identified during the course of the year. This also funds minor changes or the addition of accessibility work to the scope of existing projects where these funds are the most appropriate fund for added scope.	\$ 40,000	FY 22/23	-
WAM039	Class II Bike Lane Installation on Various Streets This project will install class II bike lanes at 6 locations citywide including striping, markings and signs. Location: Project is located at: Heritage Hill Drive, Springhurst Drive, Emerald Vista Drive, Park Drive, E. Taron Drive, and Machado Ranch Drive.	249,700	-	-
WTL006	Trails Committee Bike Exercise Loop Pilot The Elk Grove Trails Committee has identified multiple 10 and 20 mile bike routes that connect throughout the City. Each route creates a loop, which is ideal for those who wish to start and end in the same location. This Project will serve as the pilot Project constructing one of the smaller proposed loops. This Project includes the striping, signing and other various improvements of three initial routes. The other loops identified will be funded and constructed under a separate Project(s). Location: East of State Route 99 and south of Elk Grove Boulevard	\$ 101,290	FY 17/18	FY 23/24
WTL018	Laguna Creek Trail - Camden Lake to East Stockton Blvd/State Route 99 The project will consist of transitioning a paved maintenance access road to a Class 1 Bikeway (multi-use trail) with appropriate trail amenities. Location: The project is located along Laguna Creek between Camden Lake and East Stockton Boulevard/State Route 99.	\$ 148,000	FY 18/19	FY 21/22
WTL038	Whitehouse Creek Trail Connection The project will consist of transitioning a paved maintenance access road to a Class 1 Bikeway (multi-use trail) with appropriate trail amenities. Location: The project is located along Whitehouse creek from the confluence of Laguna Creek to East Stockton Boulevard	\$ 169,000	FY 20/21	FY 22/23
WTL039	Laguna Creek Trail Railroad Crossing Reconstruction This project will consist of reconstructing the existing Laguna Creek Trail under the Union Pacific Railroad Bridge. The design will be advanced to a 35% design and after further coordination with Union Pacific Railroad additional funding may be programmed Location: The project is located along the south bank of Laguna Creek east of Elk Grove Florin Road.	\$ 57,000	FY 22/23	-
WTL040	Cool Trail Pilot This project will consist mainly of crack sealing and the use of cool pavement technology as a pavement maintenance treatment. Location: Citywide, final locations to be determined	\$ 140,000	-	FY 22/23
WTL041	Trail Sign and Wayfinding The city's trails have limited signs that help provide etiquette, speed limits, or wayfinding. This project would correct that and develop trail sign standards and implement the standards through the installation of signs along one trail segment - the Franklin Creek Trail from Willard Blvd to Lotz Parkway.	\$ 100,000	FY 22/23	FY 23/24
WTLA02	Trail Planning and Preliminary Engineering This project funds planning and preliminary engineering work for trails throughout the City to determine a clear project scope, cost and the associated impacts of trail projects. Work may include surveying, environmental investigations, and/or public outreach. Work would also assist in having a high quality grant application for trail projects Location: Various locations Citywide.	\$ 120,021	FY 15/16	-
Total Program Cost Estimate:		\$ 1,125,010		

CAPITAL IMPROVEMENT PROGRAM

WCE Program - Community Enhancement Program				
Project Number	Project Description	Estimated Total Project Costs	Original Planned Engineering Start Year	Original Planned Construction Start Year
WCE020	Recycled Water Transmission Line Initial funding is included for planning, pipe sizing and siting, and cost estimating. Full design and construction would be timed to coincide with the Echo Water Project/South County Ag Project. A connection to the Echo Water Project/South County Ag Project is needed to supply recycled water. Location: Transmission main along Whitelock Blvd for recycled water network, south of Whitelock Blvd, east of Bruceville Road, north of Kammerer Rd and west of Lotz Pkwy.	\$ 147,000	FY 22/23	-
WCE037	Grant Line Business Park Sign Install a gateway monument sign at the intersection of Grant Line Road and Waterman Road at what will be the only entrance to the business park when constructed. Location: Grant Line Road at Waterman Road	\$ 220,000	FY 23/24	-
WCEA03	Laguna Ridge Parks Engineering The project includes engineering and project delivery support by City staff in support of the delivery of Laguna Ridge Parks by the CCSD. Location: Laguna Ridge Parks	\$ 175,000	FY 18/19	-
WCE031	Old Fish Hatchery Site Restoration The project will restore the existing site to a more native condition with consideration for additional uses consistent the existing conservation easement. The design will be advanced to a 65% design and complete environmental prior to programing the remaining funds. Location: This project is located on the south side of Laguna Creek and west of Elk Grove-Florin Rd.	\$ 120,000	FY 22/23	-
WCE035	NGA2 - Kammerer Road Water Main This Project will construct extensions of the water main system in Kammerer Rd. from Lotz Parkway to Bruceville Road and in Lotz Parkway from existing limits to Kammerer, as necessary. Also in Bruceville from POC to Kammerer and from Lotz Parkway west into Jacobi. Initial funding is included for planning, pipe sizing and siting, and cost estimating. Location: In Kammerer Rd from Lotz Parkway to Bruceville Road and in Lotz Pkwy from existing limits to Kammerer.	\$ 100,000	FY 22/23	-
WCE036	NGA2 - Bilby Road Sewer Extension Construct extension of the sewer infrastructure in Bilby Road from existing terminus at Road B west towards Lotz Parkway. Alignment may be shifted and pipe sizes adjusted per upcoming Master Plan Update. Initial funding is included for planning, pipe sizing and siting, and cost estimating. Location: In Bilby Road from existing terminus at Road B west towards Lotz Parkway.	\$ 100,000	FY 22/23	-
Total Program Cost Estimate:		\$ 862,000		

CAPITAL IMPROVEMENT PROGRAM

WDR Program - Drainage Program				
Project Number	Project Description	Estimated Total Project Costs	Original Planned Engineering Start Year	Original Planned Construction Start Year
WDR000	Drainage Program Minor Improvements This project establishes funding for minor improvements costing less than the \$250,000 CIP threshold that are identified during the course of the year. This also funds minor changes or the addition of drainage work to the scope of existing projects where these funds are the most appropriate fund for added scope. Location: Citywide	\$ 250,000	FY 22/23	-
WDR046	Laguna West Flood Protection Improvements Study Improvements to the Laguna West levees, pump stations, & encroachments to meet a 200 year level of flood protection. The project will begin with preparation of alternatives and cost estimate at feasibility level. Once this work is complete a more detailed construction scope and programming of funds can be undertaken. No right of way, environmental mitigation, construction, or construction engineering funds are currently programmed. Location: Laguna West	\$ 520,000	FY 17/18	-
WDR050	Laguna Creek at State Route 99 Drainage Enhancements This project will construct improvements on the north side of Laguna Creek to improve water quality and limit habitable access under the bridges. The projects will include rock slope protection and durable fencing. Location: SR 99, West Stockton Boulevard and East Stockton Boulevard bridges at Laguna Creek on the north side of the creek.	\$ 140,000	FY 22/23	FY 23/24
WDR053	Rain Garden This Project will study the design and construction of a new rain garden facility similar to the one previously constructed next to 8380 Laguna Palms Way on Laguna Springs Blvd. Location: To be determined.	\$ 100,000	FY 22/23	-
WDRA05	Grant Line Channel Improvements Study The project will study upgrades needed for the existing pump station, enlarging the storm drain system, and increasing storage capacity in existing detention basin adjacent to Emerald Lakes Golf Course. High level project estimates will be created for identified projects. This project is identified in the Storm Drainage Master Plan. Location: The project is located in the Grant Line Channel Watershed.	\$ 120,000	FY 22/23	-
Total Program Cost Estimate:		\$ 1,130,000		

CAPITAL IMPROVEMENT PROGRAM

WFC Program - Facilities Program				
Project Number	Project Description	Estimated Total Project Costs	Original Planned Engineering Start Year	Original Planned Construction Start Year
FM1902	Old Town Public Parking Fencing The project will install fencing at the City owned parking lot located at 9108 Elk Grove Blvd. as well as rehabilitate existing pavement, drainage, landscaping and ADA access. Location: The Project Location is at 9108 Elk Grove Blvd.	\$ 238,000	FY 20/21	FY 21/22
FM2003	EV Charging Stations Upgrades at City Facilities The project will impliment the first phase of the Fleet Electrification Plan including construction of new and additional EV charging stations at City Facilities. Location: 8380, 8400 and 8401 Laguna Palms Way and 10190 and 10250 Iron Rock Way	\$ 226,000	FY 20/21	FY 20/21
FM2103	10250 Iron Rock Way - Corp Yard Re-roofing/Reseal Office Section of Building The project will replace the roof and reseal the office section of the building at 10250 Iron Rock Way - Corp Yard. Location: Located at 10250 Iron Rock Way - Corp Yard	\$ 209,500	FY 21/22	FY 22/23
FM2201	Teen Center Parking Enhancements The project would result in the repair of the existing parking lot and delineate public parking spaces. Location: This project is located at the Teen Center, 8978 Elk Grove Blvd.	\$ 108,000	FY 20/21	FY 22/23
WFC047	Corporation Yard Master Plan Update This study will review the existing corporation yard use, upcoming changes, and future needs by various public works divisions and the police department. No future needs analysis of the animal shelter is included in this update. Any potential changes in use would be captured in a future update to the City's CFF. Location: This project is located at 10250 Iron Rock Way, 10190 Iron Rock Way, and 9255 Disposal Ln.	\$ 250,000	FY 22/23	-
WFC052	Corp Yard Safety Improvements - Gate Entrance The Project will relocate the front entrance gate towards the building from the current location to provide a larger waiting area for large vehicles waiting to enter the yard. The project will also include a security guard booth, realignment of fences, installation of a video intercom, proximity card readers to multiple areas, security cameras, concrete medians, curbs, restriping the crosswalk and parking spaces and replacing all existing gate motors. Location: 10250 Iron Rock Way	\$ 150,000	FY 23/24	FY 23/24
Total Program Cost Estimate:		\$ 1,181,500		

CAPITAL IMPROVEMENT PROGRAM

WTR Program - Transportation Program				
Project Number	Project Description	Estimated Total Project Costs	Original Planned Engineering Start Year	Original Planned Construction Start Year
WBR003	Bridge Preventative Maintenance Program Plan This project will produce a Bridge Preventive Maintenance Program Plan by inspecting 45 bridges throughout the City. This Program plan will be used to request additional funding from Caltrans through the Highway Bridge program for any necessary maintenance. Additional work such as inspecting culverts may be added. Location: Citywide	\$ 405,000	FY 21/22	-
WTC023	Bruceville/Bilby Signal Modification This project will replace the mast arm and supporting pole on the southwest corner with a longer mast arm, so additional signal heads can be installed to allow for protected left turn phasing for both southbound and northbound Bruceville traffic. Location: This project is located at the Bruceville/Bilby intersection.	\$ 220,000	-	-
WTR000	Transportation Program Minor Improvements This project establishes funding for minor improvements costing less than the \$250,000 CIP threshold that are identified during the course of the year. This also funds minor changes or the addition to the scope of existing projects where these funds are the most appropriate fund for added scope. Location: Citywide	\$ 1,250,000	FY 21/22	-
WTR051	Coordination Improvements - EG Blvd (Franklin to Laguna Springs) & Laguna (I-5 to Franklin) The study will analyze and identify improvements to time of day coordination as well as upgrade signal hardware which include signal controller and new camera detection system. In addition, intersection modifications will be identified where needed to remove split phasing. Study will support future grant applications and allow for a future project to construct needed improvements. The construction phase is intended to cover minor improvements identified that can be immediately implemented. Location: Elk Grove Blvd From I-5 to Bruceville Rd. Laguna Blvd from I-5 to Bruceville Rd.	\$ 233,000	FY 21/22	FY 22/23
WTR055	Annual Speed Control This project will install multiple speed humps and/ or Radar driver feedback signs throughout the city as part of the speed control program. Location: The project is at multiple locations citywide.	910,000	-	-
WTR061	Automated Travel Time Reader Demonstration This Project will result in the purchase of software that will provide travel time data throughout the City. Location: This Project is located in various locations	\$ 100,000	FY 21/22	FY 21/22
WTR065	Whitelock Parkway Improvements from Big Horn Boulevard to Lotz Parkway This project will construct the following improvements: - Median and landscaping from Big Horn to Wolf Pack Lane - Grand Pkwy landscaping on north side Location: The project is located at Whitelock Pkwy from Big Horn to Lotz Pkwy.	\$ 225,000	FY 23/24	-
WTR075	Waterman Road Traffic Signals at Mainline Drive and Kent Street This project will construct two traffic signals. The design will be advanced to a 35% design prior to programming the remaining funds. Location: The project is located at the Intersections of Waterman Rd. and Dino Dr./Mainline Dr. and Waterman Rd. and Kent St.	\$ 90,000	FY 23/24	-
WTRA04	Interchange ROW Transfer Transfer rights-of-way for the interchanges to Caltrans. Location: Various interchanges on SR99 and I-5	\$ 185,300	FY 14/15	-
Total Program Cost Estimate:		\$ 3,618,300		

GENERAL COST ALLOCATION

The General Cost Allocation below presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of city-wide administrative and support costs to all City operating departments, divisions, and programs.

The primary objective of a full Cost Allocation Plan in government is to spread costs from central support departments such as Finance, Human Resources, and City Attorney to those departments, divisions, and/or funds that receive services in support of conducting their operations. In doing so, an organization can better understand its full cost of providing specific services to the community and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

INTERFUND TRANSFERS

COST ALLOCATION

Expenditures from these Funds ↓	Revenue to these Funds ▶	Fund 101 General	Fund 296 Public Works	Total
General Fund		\$ -	\$ 1,653	\$ 1,653
Measure E				
1092241 Police Training		22,678	-	22,678
1092244 Police PIO		13,575	-	13,575
1092251 Police Patrol		48,773	-	48,773
1092253 Police Traffic		34,017	-	34,017
1092256 Police Special Ops		11,339	-	11,339
1092262 Police Comm Services		48,005	-	48,005
1092281 Police Dispatch		34,765	-	34,765
1093121 DS - Planning		13,535	-	13,535
1094130 PW - Ops & Maint		18,985	-	18,985
2953130 Building		230,673	-	230,673
2953140 DS - Eng		132,659	-	132,659
2964120 PW - CP Mngmt		282,465	-	282,465
2964140 PW - Eng		94,369	-	94,369
221 Gas Tax		154,350	556,280	710,630
238 Street Trench		4,679	4,307	8,986
251 CFD		11,519	-	11,519
252 CFD		59,080	-	59,080
255 CFD		112,717	165,227	277,944
256 CFD		155,743	266,807	422,550
261 St Maint Dist		17,563	19,834	37,397
262 SMD		9,869	2,532	12,401
263 SMD		19,631	16,554	36,185
264 SMD		5,754	386	6,140
265 SMD		20,371	28,536	48,907
267 SLMD		19,615	35,554	55,169
268 SLMD		51,103	24,320	75,423
280 Library Ownership		12,942	-	12,942
294 Measure A Maint		51,144	537,233	588,377
305 LTF Bike & Ped		5,091	30,486	35,577
319 CFF Admin		-	714	714
326 EF Admin		2,072	-	2,072
329 CCSD IF Admin		20,972	-	20,972
335 Laguna West SA		4,212	5,502	9,714
336 Lakeside SA		2,027	-	2,027
339 In-Lieu		3,596	142,816	146,412
341 East Franklin CFD		43,189	624,280	667,469
343 Poppy Ridge CFD		9,794	2,120	11,914
344 Laguna Ridge CFD		61,235	389,338	450,573
393 Measure A SSPBF		13,833	84,129	97,962
394 Measure A TCS		14,869	32,298	47,167
501 Solid Waste		104,711	-	104,711
502 Commercial Haul		51,046	-	51,046
503 Drainage		231,375	313,610	544,985
506 SWCC		176,579	-	176,579
601 Insurance		265,335	-	265,335
602 Facilities		158,273	21,277	179,550
602 Fleet		63,122	-	63,122
603 IT Admin		28,425	-	28,425
603 IT-City		120,601	-	120,601
603 IT-Police		172,187	-	172,187
603 GIS		56,048	-	56,048
TOTAL		\$ 3,300,510	\$ 3,305,794	\$ 6,606,304

INTERNAL SERVICE ALLOCATION

The purpose of Internal Service funds is to finance, administer, and account for departments whose exclusive or nearly exclusive mission is to provide goods and services to the government's other departments on a cost reimbursement basis, such as Information Technology and Geographic Information Systems, Facilities and Fleet, and Risk Management.

The Internal Service Fund Allocation, which follows, presents a summary of the comprehensive analysis undertaken to recover these costs from all City operating departments, divisions, and programs.

INTERFUND TRANSFERS

INTERNAL SERVICE FUNDS

Expenditures from these Funds	Revenue to these Funds	Fund 601 Risk	Fund 602 Facilities Operations	Fund 602 Facilities Capital	Fund 602 Fleet	Fund 603 IT-Admin	Fund 603 IT-City	Fund 603 IT-Police	Fund 603 GIS	Total
GENERAL FUND										
1011100 City Council		\$ 16,491	\$ 18,098	\$ 7,969	\$ -	\$ 11,683	\$ 37,651	\$ -	\$ 1,234	\$ 93,126
<i>City Manager</i>										-
1011200 City Manager		123,685	29,220	13,086	-	49,068	158,135	-	8,112	381,306
1011210 Communications		65,965	19,423	8,579	-	11,683	37,651	-	4,165	147,466
1011220 Economic Development		16,491	11,756	5,051	-	4,673	15,060	-	2,252	55,285
1011240 Strategic Planning		32,983	6,456	2,613	-	4,673	15,060	-	1,666	63,451
1011300 City Attorney		57,720	30,805	13,815	-	16,356	52,712	-	1,727	173,135
1011400 City Clerk		24,737	24,132	10,745	-	7,010	22,591	-	740	89,955
<i>Finance</i>										
1011505 Finance		16,491	8,822	3,702	-	4,673	15,060	-	1,485	50,234
1011510 Budget		32,983	8,798	3,691	-	9,346	30,121	-	1,979	86,917
1011520 Accounting		49,474	19,234	8,492	-	14,020	45,181	-	3,464	139,864
1011540 Financial Planning		8,246	3,143	1,089	-	7,010	22,591	-	1,401	43,479
1011570 Purchasing		24,737	4,562	1,742	-	7,010	22,591	-	1,401	62,043
1011580 Cashiering		24,737	6,550	2,656	-	9,346	30,121	-	1,979	75,389
1011600 Human Resources		49,474	17,743	7,806	-	16,356	52,712	-	1,727	145,817
<i>Police</i>										
1012240 Police Administration		41,228	30,010	6,516	181,419	46,732	-	209,979	5,136	521,020
1012241 Police Training		140,176	10,855	3,129	-	9,346	-	41,996	1,673	207,175
1012244 Police Public Information		41,228	30,010	5,038	-	11,683	-	52,495	1,435	141,889
1012245 Police Budget & Finance		32,983	24,008	4,030	-	11,683	-	52,495	1,395	126,594
1012251 Police Patrol		783,336	61,681	13,391	1,066,324	210,293	-	944,904	26,040	3,105,968
1012253 Police Traffic		123,685	63,596	13,807	362,838	35,049	-	157,484	4,306	760,766
1012255 Police K9		41,228	3,090	671	97,687	11,683	-	52,495	1,435	208,290
1012260 Police Investigations		32,983	30,588	6,621	153,509	11,683	-	52,495	1,395	289,272
1012261 Police Investigations Detective		239,124	114,017	23,317	418,660	70,098	-	314,968	8,572	1,188,756
1012262 Police Community Services		74,211	56,803	12,332	-	21,029	-	94,490	2,584	261,449
1012265 Police Animal Services		263,861	185,157	-	97,687	77,107	-	346,465	9,433	979,710
1012266 Police Volunteers		8,246	2,019	555	-	9,346	-	41,996	987	63,148
1012280 Police Records		107,193	79,473	16,253	167,464	35,049	-	157,484	4,226	567,141
1012281 Police Dispatch		189,650	86,686	17,728	-	51,405	-	230,976	6,356	582,801
1012282 Police Prop & Evidence		32,983	90,713	19,635	-	11,683	-	52,495	1,395	208,903
1012283 Police RTIC		16,491	13,015	2,662	-	9,346	-	41,996	1,068	84,578
1013540 Code Enforcement		90,702	20,843	9,232	23,441	16,356	52,712	-	1,727	215,012
<i>Measure E</i>										
1092241 Police Training		24,737	1,916	322	7,142	7,010	-	31,497	861	73,484
1092244 Police Public Information		8,246	2,554	429	8,015	2,337	-	10,499	287	32,366
1092251 Police Patrol		32,983	2,554	736	11,687	9,346	-	41,996	1,148	100,450
1092253 Police Traffic		24,737	12,719	3,666	14,662	7,010	-	31,497	861	95,152
1092256 Police Special Ops		8,246	2,554	429	8,015	2,337	-	10,499	287	32,366
1092262 Police Community Services		24,737	18,926	3,177	24,045	7,010	-	31,497	861	110,252
1092281 Police Dispatch		24,737	11,307	2,312	-	7,010	-	31,497	861	77,724
1093121 DS - Planning		8,246	3,143	1,089	1,367	2,337	7,530	-	247	23,958
1094130 Public Works - O&M		8,246	3,143	1,089	2,182	2,337	7,530	-	247	24,773
2953120 DS - Planning		90,702	52,836	23,951	-	65,424	210,846	-	10,677	454,436
2953130 DS- Building		49,474	29,243	13,097	-	53,742	173,195	-	47,136	365,887
2953140 DS - Engineering		32,983	20,417	9,036	-	25,702	82,833	-	16,534	187,505
2964100 Public Works Administration		41,228	36,336	69,355	217,489	107,483	346,391	-	26,425	844,707
2964120 Public Works - CIP Admin		82,456	53,545	24,278	-	32,712	105,423	-	7,223	305,638
2964130 Public Works - O&M		49,474	222,996	-	-	14,020	45,181	-	17,814	349,485
2964140 PW - Eng Support		74,211	52,717	27,793	-	7,010	22,591	-	3,253	187,574
501 Solid Waste		10,994	32,257	1,844	-	7,010	22,591	-	1,578	76,272
502 Commercial Haul		10,994	32,257	1,844	-	7,010	22,591	-	1,578	76,272
503 Drainage		24,737	7,591	3,135	-	4,673	15,060	-	493	55,691
506 SWCC		10,994	32,257	1,844	-	7,010	22,591	-	1,578	76,272
511 Transit		4,123	-	-	-	-	-	-	-	4,123
601 Insurance		-	3,071	1,176	-	2,190	7,196	-	161	13,795
602 Facilities		34,219	-	-	32,431	6,571	21,589	-	483	95,293
602 Fleet		9,482	81,119	-	-	4,381	14,392	-	322	109,696
603 IT-Admin		8,246	-	-	-	-	-	-	-	8,246
603 IT-City		41,228	11,236	4,812	-	-	-	-	-	57,276
603 IT-Police		57,720	29,929	6,191	-	-	-	-	-	93,839
603 GIS		24,737	6,456	2,613	-	-	-	-	-	33,805
		\$ 3,626,434	\$ 1,874,381	\$ 450,167	\$ 2,896,064	\$ 1,214,149	\$ 1,737,479	\$ 3,034,190	\$ 253,413	\$ 15,086,277

INTERFUND TRANSFERS

DEBT SERVICE ALLOCATION

The debt associated with the Debt Service Allocation below is for the Laguna Palms Campus (8401 Laguna Palms Way and 8400 Laguna Palms Way) that houses City Council, City Manager, City Attorney, City Clerk, Finance, Human Resources, Police, Public Works and Development Services staff. The purpose of the Debt Service Allocation is to spread out the cost to the departments that are in these buildings. The allocation is calculated by cost per square foot that each department utilizes.

DEBT SERVICE

Expenditures from these Funds ↓	Revenue to this Fund →	Fund 403 Debt Service
GENERAL FUND		
1011100 City Council	\$	15,299
<i>City Manager</i>		
1011200 City Manager		25,122
1011210 Communications		16,469
1011220 Economic Development		9,698
1011240 Strategic Planning		5,016
1011300 City Attorney		26,522
1011400 City Clerk		20,628
<i>Finance</i>		
1011505 Finance		7,106
1011510 Budget		7,085
1011520 Accounting		16,302
1011540 Financial Planning		2,090
1011570 Purchasing		3,344
1011580 Cashiering		5,100
1011600 Human Resources		14,985
<i>Police</i>		
1012261 Police Detectives & Street Crimes		50,396
1012266 Police Volunteers		1,198
1012280 Police Records		35,127
1012281 Police Dispatch		38,315
1012283 Police RTIC		5,753
1013540 Code Enforcement		17,723
2953120 DS - Planning		45,980
2953130 DS - Building		25,143
2953140 DS - Engineering		17,347
2964100 PW Administration		28,215
2964120 PW - CIP Mngmt		46,607
2964140 PW - Eng Support		45,876
501 Solid Waste		3,539
502 Commercial Haul		3,539
503 Drainage		6,019
506 SWCC		3,539
601 Insurance		2,257
603 IT-City		9,238
603 IT-Police		17,306
603 GIS		5,016
	\$	582,900

CAPITAL IMPROVEMENT PROGRAM COST ALLOCATION PLAN

Overseeing, executing and completing the various capital projects under the Capital Improvement Program generates administrative costs. These administrative costs of administering the Capital Improvement Program are budgeted in the Capital Improvement Program Administration division of the Public Works Administration Fund (Fund 296). To fund the administrative costs in this division, various funds are charged allocations based on adjusted actual expenditures of direct project costs from two fiscal years prior. The reason for using actuals from two fiscal years prior as the basis of allocation is because current fiscal year activity has not yet concluded. Some Capital Funds that incur expenditures, regardless of the amount, are not eligible to pay their "fair share" of allocation charges. Hence, those charges are re-allocated to other eligible funds that incurred expenditures for the same projects as the ineligible funds. The funds being charged, the amounts of adjusted actual expenditures and the charged allocation amounts are presented in the report below.

Fund	Fund Name	FY 2022	FY 2024	FY 2024 %
		Expenditures	Allocation to Fund 296	of Total Allocation
221	Gas Tax	\$ 115,318	\$ 9,938	0.3%
261	Street Maint. District 1 Zone 1	\$ 118,242	\$ 19,121	0.6%
263	Street Maint. District 1 Zone 3	\$ 125,722	\$ 20,212	0.6%
265	Street Maint. District 1 Zone 5	\$ 188,583	\$ 30,317	0.9%
294	Measure A - Street/Road Maint	\$ 1,065,838	\$ 170,217	5.0%
324	East Franklin Landscape Corridor Fee	\$ 6,000	\$ 463	0.0%
328	Elk Grove Roadway Fee	\$ 9,411,754	\$ 1,245,388	36.6%
332	LRSP Park Facilities Fee	\$ 2,245,123	\$ 172,632	5.1%
339	In-Lieu Roadway	\$ 1,336,283	\$ 415,848	12.2%
341	CFD 2002-1 East Franklin	\$ 5,841,178	\$ 574,486	16.9%
343	CFD 2003-1 Poppy Ridge	\$ 19,845	\$ 1,526	0.0%
344	CFD 2005-1 Laguna Ridge	\$ 3,642,901	\$ 429,013	12.6%
345	D56 Nature Area & Old Town Plaza	\$ 1,560,148	\$ -	0.0%
393	Measure A - Streetscape, Bike & Ped	\$ 787,162	\$ 102,717	3.0%
394	Measure A - Traffic Control and Safety	\$ 136,722	\$ 14,492	0.4%
503	Drainage	\$ 1,540,504	\$ 193,630	5.7%
TOTAL		\$ 28,141,321	\$ 3,400,000	100%

INTERFUND TRANSFERS

INTERFUND LOANS

The City Manager may authorize interfund loans below \$500,000. If the interfund loan is greater than \$500,000, the City Council must authorize it. Interfund loans are made to provide up front financing for priority projects in the event sufficient funding is not immediately available in the receiving fund but is available in another fund that does not have an immediate and equally important or greater need for the current resources. Interfund loans must carry interest, typically set at the rate the City would otherwise earn by investing funds in the Local Agency Investment Fund (LAIF), or the LAIF rate.

The following is a summary of all outstanding Inter-fund loans. This information can also be found in the Debt Policy section of the Budget.

<u>Interfund Loan</u>	<u>Lending Fund(s)</u>	<u>Receiving Fund(s)</u>	<u>Annual Payment</u>	<u>Outstanding Balance</u>	<u>Final Payment Due</u>
Street Light LED Conversion	106	267	\$393,973	\$243,974	FY 2025-26

The City advanced funds from the General Fund's Capital Reserve fund to the Street Lighting Maintenance District Zone 1 fund for the LED Streetlight Replacement Capital Project (CIP Project WSL005).

Reimbursement Agreement - Advanced Payment	261,265, 315,324	330	\$604,937	\$3,710,746	FY 2028-29
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The City advanced funds from the Street Maintenance District 1 Zones 1 and 5 funds, the Library Capital Facilities Fee fund and the East Franklin Landscape Corridor Fee fund to the Laguna Ridge Supplemental Parks Quimby In-Lieu Land Fee fund, to provide advance payment of existing reimbursement agreements.

INTERFUND TRANSFERS

GENERAL FUND NON-DEPARTMENTAL TRANSFERS

The General Fund makes transfers to other funds for various purposes, such as to contribute funding toward priority projects in the Capital Reserve fund, pay debt service costs, support the LifeLine rate subsidy program, and pay overhead allocation charges. Some of these transfers recur annually, while others are considered one-time expenditures. Transfers from the General Fund for FY 2023-24 are summarized below.

General Fund Non-Departmental Transfers

		FY 2023-24	Purpose
Transfers Out expense to			
Fund 106	General Fund Capital Projects	1,400,000	Special Project funding
Fund 407	Debt Service Fund	160,000	Old Town Plaza debt dayment
Fund 408	Debt Service Fund	188,850	City Facility Improvements debt payment
Fund 501	Recycling & Waste	50,000	LifeLine rate subsidy
Total		\$ 1,798,850	
Overhead Transfer expense to			
Fund 296	Cost Allocation Plan	1,653	
Total		\$ 1,653	

Note: As shown under the Debt Service Allocation plan, the General Fund portion of the principal and interest debt service payment (totaling \$323,279 for FY 2023-24) toward the Laguna Palms Campus debt is budgeted directly in the Department and Division budgets.

Note: The General Fund portion of the principal and interest debt service payment (totaling \$906,012 for FY 2023-24) toward the Animal Shelter debt is budgeted directly in the Animal Services division of the Police Department.

FISCAL POLICIES

The overall goal of the City's budget is to establish, communicate and maintain effective management of the City's resources. Formal statements of financial policy and major goals provide the foundation for effective planning.

Overview

Some of the benefits of establishing financial policies include:

- Publicly adopted policy statements contribute greatly to the credibility of and public confidence in the City. For the credit rating industry and prospective investors, such statements show the City's commitment to sound financial management and fiscal integrity.
- Establishing a policy saves time and energy. Once decisions are made at the policy level, existing or potential recurring issues do not need to be discussed each time a decision has to be made.
- The process of developing overall policy directs the attention of staff and Council to the City's total financial condition rather than single-issue areas. Moreover, this process requires staff and Council to think about connecting long-term financial planning with day-to-day operations.
- Developing financial policies reinforces the Council's policy role in maintaining a positive financial state. Setting sound financial policies can improve the City's fiscal stability by setting a forward-looking approach to planning while contributing to continuity in handling the City's financial affairs.

Funds of the City of Elk Grove

Governmental accounting systems are organized and operated on a fund basis. A fund is a self-balancing set of accounts that record assets such as cash and other financial resources, along with all related liabilities and residual equities or balances. Funds are used to segregate the City's financial activities into categories that attain certain objectives per special regulations, restrictions, or limitations.

Fund Structure

The City manages a variety of funds, each with a specific purpose. Understanding its fund structure is the basis for interpreting the City's finances. As such, the City's funds are divided into the following categories:

General Fund – 100 Series

This is the City's main operating fund, which pays for basic services such as governance, administration, public safety, and quality of life functions.

Special Revenue Funds – 200 Series

These funds account for revenues received or set aside for a specific purpose, such as public safety and recycling grants, street maintenance, and environmental mitigation. The Development Services Fund, one of the City's major funds, is categorized as a special revenue fund.

Capital Project Funds – 300 Series

These funds account for the acquisition or construction of major capital facilities, roads, and bridges. Revenue sources include federal and state grants, development impact fees, and special taxes from Community Facility Districts.

Debt Service Funds – 400 Series

These funds accumulate resources for and make the payment of long-term debt principal and interest.

Enterprise Funds – 500 Series

These funds account for specific services funded directly by fees and charges to users and are intended to be self-supporting. Functions such as Drainage and Recycling & Waste are captured in enterprise funds.

Internal Service Funds – 600 Series

These funds are created to finance and account for services and commodities provided to City departments, rather than to the public. Examples of internal services are risk management, information technology, facilities management, and fleet services.

Agency Funds – 700 Series

These funds are used to account for assets held by the City as an agent for individuals, other governments, other organizations, and the community. This includes Community Facilities District debt service funds like Laguna Ridge, Poppy Keys, and East Franklin.

Restricted vs General Funds

Unlike a household budget, the City relies on two distinctly different types of income or revenue referred to as General and Restricted funds. The City Council determines how to spend General Fund money and the General Fund budget must be balanced each year. Public Safety, Code Enforcement, Economic Development, Special Projects, and Events, and most of the City's staff are funded through the General Fund. Revenues deposited into the General Fund primarily come from Sales Tax, Property and Utility User Taxes, Transient Occupancy Taxes, and property taxes distributed by the County in the place of vehicle license fees.

Other City revenues come from user fees collected for City services such as Garbage and Recycling and Drainage. Money collected for these services may only be used to provide the service for which they are collected. These are called "restricted funds". There are several sources for restricted funds that dictate how and where City money can be spent. Restricted funds are primarily collected through taxes, fees, and grants. These funds are earmarked for a specific purpose or project. For instance, money generated through the Gas Tax and Measure A sales tax can only be used on roadway-related infrastructure and infrastructure maintenance. Other "special taxes", such as Mello-Roos or special assessment taxes may appear on the property tax bill. These taxes were voter-approved for a specific area within the City and can only be spent on maintenance, operations, or capital in that area. Developer Impact Fees paid by new private infrastructure development can only be spent on capital projects such as civic buildings, transportation improvements, and parks.

As a general practice for budgeting and use of reserves, restricted funding sources are evaluated and utilized, if eligible, for expenditures to the extent possible before relying on the use of the General Fund. The General Fund is only spent on goods and services when no restricted funding source is available or eligible.

Fund Balance Designations and Reserves

The City strives to maintain adequate fund balances in the General Fund. This is necessary to maintain the City's creditworthiness and to adequately provide for:

- Economic uncertainties, local disasters, and other financial hardships or downturns in the local economy;
- Contingencies for unforeseen operation or capital needs; and
- Cash flow requirements.

The Opportunity Reserve provides the capacity to allow the City to manage unanticipated challenges and opportunities without utilizing the Reserve for Economic Uncertainty.

The City establishes and maintains Fleet and Facilities and Information Technology funds to provide for the timely replacement of vehicles, capital equipment and public facilities. The minimum fund balance in these funds should allow for annual fluctuations in expenditures while maintaining a level annual transfer and allow for emergency replacement purchases. Interest earnings and sales of surplus equipment, as well as any related damage and insurance recoveries, will be credited back to these funds to reduce the need for other revenue enhancements.

Fund balance levels will be sufficient to meet funding requirements for projects approved in prior budgets that are carried forward into the new year. Sufficient fund balances will also be maintained to meet debt service reserve requirements, reserves for encumbrances, and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

Financial Plan Organization

Through its financial plan, the City will:

- Identify community needs for essential services.
- Establish policies and goals which define the nature and level of services required.
- Identify and organize activities required to provide these services.
- Propose objectives for improving the delivery of services.
- Set standards to measure and evaluate the output of activities, the accomplishment of objectives, and expenditure of appropriations.

The status of major program objectives and priority projects will be reported to the Council who will review and amend appropriations as necessary to achieve these objectives and complete priority projects.

Appropriation Limitation

The Council will annually adopt a resolution establishing its appropriation limit. This limit, also known as the Gann limit, is calculated in accordance with Article XIII B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter-approved amendments of state legislation that affect the City's appropriation limit.

Balanced Budget

The Budget is balanced when the total sum of budgeted revenues and budgeted one-time appropriations from reserves equals or exceeds the total amount of the expenditures budgeted. If the total sum of budgeted revenues and budgeted one-time appropriations from reserves exceeds the total amount of expenditures budgeted, then a net contribution to reserves is being budgeted for. If the total sum of budgeted revenues and budgeted one-time appropriations from reserves is less than the total amount of expenditures budgeted, then the result is a budget deficit.

Financial Activity Reporting

The City's financial activity will be reported in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The City's accounting structure will make it possible to:

- To present fairly and with full disclosure the financial position and results of financial operations of the funds of the City in conformity with generally accepted accounting principles and government auditing standards.
- To determine and demonstrate compliance with finance-related legal and contractual provisions.

Capital Improvement Budget

The Capital Improvement Budget will emphasize project planning, with projects progressing through at least two and up to six of the following phases:

FISCAL POLICIES

Designated - Set-aside funding for future project development under “pay-as-you-go” financing.

Study - Includes concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, and specification preparation for equipment purchases.

Acquisition - Includes equipment purchases and property acquisition for projects, if necessary.

Design - Includes final design, plan and specification preparation, and construction cost estimation.

Construction - Includes bid administration, construction, project inspection and management, and closeout.

Debt Service - Installment payments of principal and interest for completed projects funded through debt financing.

Funding and related appropriations to a project account will only be made upon approval of each phase by the City Council. Accordingly, project appropriations for acquisition and construction will generally be approved when contracts are awarded.

Personnel Resource Management

Where possible and justified, the City strives to provide fair compensation and benefit schedules for its regular workforce. Each regular employee will:

- Fill an authorized position.
- Receive salary and benefits consistent with the labor market.

To manage the growth of the regular workforce and overall staffing costs, the City will follow these procedures:

- The City Council will authorize all regular positions.
- The City Manager has the authority to authorize underfilling a position at a classification and cost below City Council authorization but not above.
- Human Resources will coordinate the hiring of all employees and evaluate the reallocation of existing positions.
- All requests for additional regular positions will be supported by an explanation as to the necessity, term, and expected impacts of the proposed position. Expected impacts could include, but are not limited to, staffing and material costs including salary, benefits, equipment, uniforms, clerical support and facilities, and cost-effectiveness (additional revenues or cost savings that may be realized).

Intermittent or temporary employees are employees other than regular employees, elected officials, and volunteers. Intermittent or temporary employees will augment regular staffing as, but not limited to, limited-term employees, seasonal employees, emergency, contract employees, and interns.

Temporary employees will be used to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less-than-regular, year-round staffing is required. Independent contractors will not be considered City employees. Independent contractors may be used in three situations:

- Short-term, peak workload assignments to be accomplished through the use of personnel contracted through an outside employment agency. All placements through an outside employment agency will be coordinated through the Human Resources Department.
- Construction of public works projects and the provision of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the contractor.

FISCAL POLICIES

- When it is determined that work can be completed effectively and cost-efficiently through the use of contractors. The work performance of the contractors should be periodically evaluated.

Allocating the Cost of Services

General Policy Guidelines

The City is committed to achieving efficiency by centralizing general and administrative services to the extent they serve the needs of the City as a whole and provide for greater cost efficiency. Accordingly, general and administrative services costs will be charged to those activities not financed by the General Fund by use of a cost allocation plan.

Cost Allocation Criteria

Costs will be allocated considering the following criteria:

- Cause and effect - the identification of output in proportion to the service provided.
- Benefits received - the allocation of cost in relation to the benefits received.
- Fairness and equity - the allocation must be mutually satisfactory to the parties affected.
- Ability to bear - the allocation of cost must consider the ability to pay and the impact on the services provided.

Purchasing

The City will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

Fees and Rates

Fees and rates will be reviewed and updated on an ongoing basis to ensure that they are correct and appropriate based on the changing needs of the community, including economic concerns, social issues, and public safety.

General concepts regarding the use of service fees and rates include:

- Revenues normally will not exceed the reasonable cost of providing the service.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide costs such as accounting, personnel, data processing, vehicle/building maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible to reduce the administrative cost of collection.
- Rate structures should be sensitive to the “market” for similar services as well as to smaller, infrequent users of the service and the influence rates and fees have on economic development.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Investments

Investment and cash management will be the responsibility of the Finance Director/City Treasurer or designee, such as an investment management consultant. The City Treasurer will develop and maintain an Investment Policy that addresses the City’s administration of its portfolio, including investment guidelines, practices, and procedures. Additionally, the Treasurer will develop and maintain a comprehensive, well-documented investment reporting system that complies with Government Code Section 53607.

The City’s primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered, in priority order, in determining individual investment transactions:

FISCAL POLICIES

- Safety – protection of principal
- Liquidity – ability to access resources to meet operational needs
- Yield - a reasonable rate of return

The City will strive to keep idle cash balances fully invested through daily projections of cash flow requirements. To avoid premature sales and the loss of investment earnings, cash flow and future liquidity needs will be the primary consideration when selecting maturities. As the market and the City's investment portfolio evolve, care will be taken to maintain a healthy diversified balance of investment types and maturities.

The City will invest only in those instruments authorized by the California Government Code Section 53601 and further restricted by the City's Investment Policy. The City will not invest in equities, will not speculate, and will not deal in futures, options, or reverse repurchase agreements. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the City will thoroughly investigate any new investment vehicles before committing City funds to them. Ownership of the City's investment securities will be protected through third-party custodial safekeeping.

To maximize yields from its portfolio, the City will consolidate cash balances from all funds for investment purposes and will allocate investment earnings to each fund following generally accepted accounting principles.

Productivity Review

The City will constantly monitor and review its methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. The review process encompasses a wide range of issues, a few of which are discussed below.

Analyzing systems and procedures

This analysis provides a means to identify and remove unnecessary review requirements. The process includes investing in the City's most valuable asset, its employees, by developing the skills and abilities of all City employees. This process also recognizes that those who perform the function are a vital part of the process.

Identifying and evaluating the ability of new technologies

As new technology emerges, whether it is in the computer-related or mechanical equipment field, an objective evaluation provides the City with necessary information as to how it may enhance employee efficiency, thereby allowing the City to continue providing high-quality services.

Evaluating local market service providers

An evaluation of other local market service providers, including other government agencies, assists in determining whether the comparable service is available at a lower cost than provided by City staff.

Performance Measures

Staff will annually develop and/or evaluate performance measures to assess how efficiently and effectively the functions, programs, and activities in each department are performed and to determine whether program goals are being met. The City Council will adopt performance targets for select measures along with the annual budget.

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

DEBT POLICY

The City will consider debt financing on an as-needed, case-by-case basis, using the criteria identified in this section.

Uses of Debt Financing

Debt financing will not be used for any recurring purpose, such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation. For anticipation note financings, the City will look to internal borrowings before outside sources.

Debt Management

The City will not obligate the General Fund to secure long-term financing, except when the marketability can be significantly enhanced. A feasibility analysis will be prepared for each long-term financing to assess the impact of the debt service on current and future operations. This will also include an analysis of the reliability of revenues to support debt service.

The City will generally conduct debt financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure. The City will seek investment-grade ratings (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.

The City will annually monitor all forms of debt coincident with the budget process. This process will include monitoring compliance with bond covenants and ensuring adherence to federal arbitrage regulations.

The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

Capital Financing

The City will consider the use of debt financing for capital projects under the following circumstances:

- When the project's useful life will exceed the term of the financing.
- When project revenues or specific resources will be sufficient to service the long-term debt.

Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, or developer agreements when benefits can be specifically attributed to users of the facility. An analysis of the operating costs of any new facilities will be conducted and significant new operating costs will be factored into the calculation of the new revenue source as is legally permissible. The City will use the following criteria to evaluate "pay-as-you-go" versus "long-term financing" in funding capital improvements:

Pay-As-You-Go

- When current revenues and adequate fund balances are available or when project phasing can be accomplished.
- When debt levels adversely affect the City's credit rating.
- When market conditions are unstable or present difficulties in marketing.

Long-Term Financing

- When revenues available for debt service are deemed sufficient and reliable so that long-term financing can be marketed with investment-grade credit ratings.
- When the project is the type that will support an investment-grade credit rating.
- When market conditions present favorable interest rates and demand for City financing.

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

- When State or Federal requirements and current revenues mandate a project and available fund balances are insufficient.
- When the project is required to meet or relieve service requirements.
- When the life of the project or asset financed is 10 years or longer.

Debt Limit

The City's legal debt limit, shown on the following page, is calculated as a percentage of total assessed property value within the City. The debt margin indicates that Elk Grove has only used a small portion of its legal debt limit.

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

CITY OF ELK GROVE, CALIFORNIA
Legal Debt Margin
For the Last Ten Years Ended June 30, 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed value ⁽¹⁾	\$13,556,088,414	\$14,606,310,971	\$16,119,227,237	\$16,893,165,344	\$18,008,023,600	\$19,462,619,410	\$20,637,300,411	\$22,300,324,976	\$23,615,389,591	#####
Less: Exemptions ⁽¹⁾	(346,233,652)	(359,424,853)	(398,318,801)	(430,877,261)	(426,240,108)	(487,229,789)	(451,113,557)	(495,987,672)	(508,124,010)	(543,280,121)
	13,209,854,762	14,246,886,118	15,720,908,436	16,462,288,083	17,581,783,492	18,975,389,621	20,186,186,854	21,804,337,304	23,107,265,581	24,288,534,648
Legal debt margin										
Debt Limit (15% of Assessed Value)	1,981,478,214	2,137,032,918	2,358,136,265	2,469,343,212	2,637,267,524	2,846,308,443	3,027,928,028	3,270,650,596	3,466,089,837	3,643,280,197
Debt applicable to limit:										
Total Bonded Debt (including Special Assessment Bonds)	118,676,624	114,923,363	111,000,102	119,256,895	14,350,000	32,370,000	31,650,000	40,310,000	38,322,560	40,261,562
Less:										
Special Assessment Bonds	-	-	-	-	-	-	-	-	-	-
Tax Allocation Bonds	-	-	-	-	-	-	-	-	-	-
Total Amount of Debt Applicable to Debt Limit	118,676,624	114,923,363	111,000,102	119,256,895	14,350,000	32,370,000	31,650,000	40,310,000	38,322,560	40,261,562
Legal Debt Margin	<u>\$ 1,862,801,590</u>	<u>\$ 2,022,109,555</u>	<u>\$ 2,247,136,163</u>	<u>\$ 2,350,086,317</u>	<u>\$ 2,622,917,524</u>	<u>\$ 2,813,938,443</u>	<u>\$ 2,996,278,028</u>	<u>\$ 3,230,340,596</u>	<u>\$ 3,427,767,277</u>	<u>\$ 3,603,018,635</u>
Total debt applicable to limit as a percentage of debt limit	6.37%	5.68%	4.94%	5.07%	0.55%	1.15%	1.06%	1.25%	1.12%	1.12%

Source: ⁽¹⁾ HdL from the Sacramento County Assessor 2012/13-2021/2022 Combined Tax Rolls

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

Outstanding Debt Obligations

External Debt

The Elk Grove Finance Authority (EGFA) is the debt issuance financial conduit for the City of Elk Grove. Debt service funding is provided from a variety of funds depending on the purpose and use of the debt proceeds. The General Fund provides debt service funding towards the Laguna Palms Campus, Animal Shelter, District56 Nature Area and Old Town Plaza, and Police Facilities Improvements. Debt Service Funding for all other Debt is provided by other non-General Fund sources primarily funded by special taxes or fees dedicated and are levied for the express purpose of delivering the capital facilities financed by the debt.

The following chart indicates the outstanding amounts and FY 2023-24 payments on the Finance Authority's debt:

Issue Name	Purpose	Principal Outstanding on 6/30/2023	Debt Service Payment FY 2023-24	Final Debt Service Payment	Fund
CFD 2002-1 East Franklin	EGFA Special Tax Revenue Bonds Series 2015 (East Franklin CFD 2002-1)	\$ 39,195,000	\$ 3,571,575	FY2038-39	757
CFD 2003-1 Poppy Ridge	EGFA Special Tax Revenue Bonds Series 2015 (Poppy Ridge CFD 2003-1)	\$ 34,575,000	\$ 3,235,225	FY2038-39	758
CFD 2005-1 Laguna Ridge (Series 2016)	EGFA Special Tax Revenue Bonds Series 2016 (Laguna Ridge CFD 2005-1)	\$ 106,725,000	\$ 6,561,838	FY2046-47	756
EGFA 2017 Lease Revenue Debt	Laguna Palms Campus (City Hall Complex)	\$ 2,195,000	\$ 582,900	FY2026-27	403
EGFA 2018 Lease Revenue Bonds	Animal Shelter	\$ 15,990,000	\$ 1,303,331	FY2038-39	406
CFD 2005-1 Laguna Ridge (Series 2018)	EGFA Special Tax Revenue Bonds Series 2018 (Laguna Ridge CFD 2005-1)	\$ 18,870,000	\$ 1,068,050	FY2048-49	756
EGFA 2020 Lease Revenue Debt	District 56 Nature Area, Old Town Plaza	\$ 8,269,774	\$ 817,117	FY2034-35	407
CFD 2005-1 Laguna Ridge (Series 2020)	EGFA Special Tax Revenue Bonds Series 2020 (Laguna Ridge CFD 2005-1)	\$ 11,300,000	\$ 531,500	FY2050-51	756
CFD 2005-1 Laguna Ridge (Series 2021)	EGFA Special Tax Revenue Bonds Series 2021 (Laguna Ridge CFD 2005-1)	\$ 11,175,000	\$ 519,275	FY2048-49	756
EGFA 2022 Lease Revenue Debt	Police Facilities' Improvements	\$ 11,865,000	\$ 944,250	FY2041-42	408

The EGFA 2017 Lease Revenue Bonds were used to refinance the EGFA 2007 Lease Revenue bonds, to provide funding for the Laguna Palms Campus buildings which house City Hall, Police Department, and the Council Chambers. The refinanced debt provided a lower interest rate for debt service payments.

The EGFA 2018 Lease Revenue Bonds were issued to fund the construction of the City's Animal Shelter and the purchase of parkland. The debt is funded by the General Fund and the Corp Yard Community Facility Fee.

The EGFA 2020 Lease Revenue Bonds were used to fund the design and construction of the City's Preserve at District56 and improvements to the Old Town Plaza. The debt is funded by the General Fund and the Laguna Ridge Parks Fee with, if needed, ancillary support from CFD 2003-1 (Poppy Ridge) and CFD 2005-1 (Laguna Ridge).

The EGFA 2022 Lease Revenue Bonds were issued to fund improvements to various City Hall facilities. The debt is funded by the General Fund and the Police Community Facilities Fee.

The five Community Facilities Districts (CFD) bond issuances (East Franklin, Poppy Ridge, Laguna Ridge 2016, Laguna Ridge 2018, Laguna Ridge 2020 and Laguna Ridge 2021) provided funding for infrastructure improvements

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

and community amenities. CFDs are governed by the Mello-Roos Act under California law and are not obligations of the City. Repayment of the debt is backed solely by the property owners within each CFDs boundary. The City, as the CFD Administrator, annually levies special taxes on the properties in amounts sufficient to cover debt service payments. In the event delinquency levels on individual parcels or district-wide violate the covenants of each individual debt issuance, the City would commence judicial foreclosure proceedings to secure the special taxes owed, as required by the Fiscal Agent Agreement for each issue.

Internal Debt

In addition to external debt, the City Manager may authorize interfund loans up to \$500,000 and City Council may authorize interfund multi-year loans over \$500,000. Interfund loans provide upfront financing for priority projects in the event sufficient capital is not immediately available in the receiving fund but is available in another fund that does not have an immediate need for its current resources. Interfund loans must carry interest, which is typically set at the rate the City would otherwise earn by investing funds in the Local Agency Investment Fund (LAIF).

The following list summarizes all outstanding interfund loans. This information can also be found in the Interfund Transfer section of the Budget.

<u>Interfund Loan</u>	<u>Lending Fund(s)</u>	<u>Receiving Fund(s)</u>	<u>Annual Payment</u>	<u>Outstanding Balance</u>	<u>Final Payment Due</u>
Street Light LED Conversion	106	267	\$393,973	\$243,974	FY 2025-26

The City advanced funds from the General Fund's Capital Reserve fund to the Street Lighting Maintenance District Zone 1 fund for the LED Streetlight Replacement Capital Project (CIP Project WSL005).

Reimbursement Agreement - Advanced Payment	261,265, 315,324	330	\$604,937	\$3,710,746	FY 2028-29
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The City advanced funds from the Street Maintenance District 1 Zones 1 and 5 funds, the Library Capital Facilities Fee fund and the East Franklin Landscape Corridor Fee fund to the Laguna Ridge Supplemental Parks Quimby In-Lieu Land Fee fund, to provide advance payment of existing reimbursement agreements.

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RESOLUTION

POSITION CONTROL LISTING

Authorized		FY	FY	FY	
City Manager	Position	2022	2023	2024	Change
	Administrative Analyst I	1	1	1	0
	Assistant City Manager	1	1	1	0
	City Manager	1	1	1	0
	Community Center Attendant	2.4	2.4	2.4	0
	Community Center Coordinator	1	1	1	0
	Community Engagement & Government Relations Manager	1	1	1	0
	Community Events & Projects Coordinator	1	1	0	-1
	Community Event Specialist	0	1	1	0
	Community Event Center Manager	1	1	1	0
	Community Events Program Manager	0	0	1	1
	Customer Service Specialist	0.5	0.5	0.5	0
	Deputy City Manager	1	1	1	0
	Director of Strategic Planning and Innovation	1	1	1	0
	Economic Development Director	1	1	1	0
	Economic Development Program Manager	1	1	1	0
	Economic Development Specialist	1	2	2	0
	Executive Administrative Assistant	1	1	1	0
	Graphics & Multimedia Program Manager	1	1	1	0
	Graphic Designer	0	0	0	0
	Management Analyst	1	1	1	0
	Multimedia Specialist	2	2	2	0
	Public Affairs Manager	1	1	1	0
	Receptionist	1	1	1	0
	Risk Analyst	1	0	0	0
	Rsk Manager	0	1	1	0
	Sr. Administrative Assistant	1	1	1	0
	Sr. Transportation Planner	1	1	1	0
	Strategic Planning and Innovation Program Manager	1	1	1	0
City Manager Total		25.9	27.9	27.9	0

Authorized		FY	FY	FY	
City Attorney	Position	2022	2023	2024	Change
	Assistant City Attorney	2	2	2	0
	City Attorney	1	1	1	0
	Deputy City Attorney	1	1	0	-1
	Legal Executive Administrative Assistant	1	1	1	0
	Paralegal	1	1	1	0
	Sr. Deputy City Attorney	0	0	2	2
City Attorney Total		6	6	7	1

Authorized		FY	FY	FY	
City Clerk	Position	2022	2023	2024	Change
	Assistant City Clerk	1	1	1	0
	City Clerk	1	1	1	0
	Deputy City Clerk/Records Manager	1	1	1	0
City Clerk Total		3	3	3	0

POSITION CONTROL LISTING

Authorized		FY	FY	FY	
Finance	Position	2022	2023	2024	Change
	Accountant/Sr. Accountant	2	2	2	0
	Accounting Manager	1	1	1	0
	Accounting Technician	3	3	3	0
	Administrative Analyst II	1	1	1	0
	Administrative Assistant	1	1	1	0
	Budget Manager	1	1	1	0
	Customer Service Specialist	2	2	2	0
	Finance Analyst I/II	0	0	0	0
	Finance & Budget Analyst I/II	3	3	3	0
	Finance Manager	0	1	1	0
	Finance Director	1	1	1	0
	Payroll Technician	1	0	0	0
	Purchasing Specialist	1	1	1	0
	Purchasing and Contracts Manager	1	1	1	0
	Revenue Manager	1	0	0	0
	Sr. Customer Service Specialist	1	1	1	0
	Sr. Finance & Budget Analyst	0	1	1	0
	Sr. Management & Budget Analyst	1	0	0	0
	Sr. Payroll Technician	1	2	2	0
Finance Total		22	22	22	0

Authorized		FY	FY	FY	
Human Resources	Position	2022	2023	2024	Change
	Human Resources Analyst	0	0	0	0
	Human Resources Manager	0	0	0	0
	Human Resources Director	1	1	1	0
	Human Resources Specialist	2	2	2	0
	Sr. Human Resources Analyst	1	1	1	0
	Sr. Human Resources Specialist	2	2	2	0
Human Resources Total		6	6	6	0

Authorized		FY	FY	FY	
Police	Position	2022	2023	2024	Change
	Chief of Police	1	1	1	0
	Assistant Chief of Police	1	1	1	0
	Captain	3	3	3	0
	Lieutenant	7	8	10	2
	Sergeant	20	20	21	1
	Police Officer	119	120	129	9
	Total Sworn	151	153	165	12

POSITION CONTROL LISTING

Police	Authorized Position	FY	FY	FY	Change
		2022	2023	2024	
Police (continued)	Administrative Analyst I	1	1	1	0
	Administrative Assistant	6	5	5	0
	Animal Care Assistant	3	3	5	2
	Animal Care Specialist	3	3	4	1
	Animal Care Supervisor-Kennel	1	1	1	0
	Animal Services Manager	1	1	1	0
	Animal Services Officer	4	4	4	0
	Animal Services Supervisor	1	1	1	0
	Animal Services Volunteer/Events Coordinator	1	1	1	0
	Communications Bureau Manager	1	1	1	0
	Communications Intelligence Specialist	2	0	0	0
	Community Services Officer	17	19	20	1
	Community Services Officer-Recruit	4	4	0	-4
	Crime Analyst	2	2	1	-1
	Customer Service Specialist	3	3	3	0
	Customer Service Supervisor/Animal Services	1	1	1	0
	Dispatcher	19	15	18	3
	<i>911 Call Taker (flexibly staffed with Dispatcher)</i>	0	4	4	0
	Dispatch Supervisor	4	4	4	0
	Forensic Investigator	3	3	3	0
	Management Analyst	1	1	1	0
	Mental Health Clinician	0	0	2	2
	Police Administrative Manager	1	1	1	0
	Policy Equipment/Supply Technician	2	2	2	0
	Police Records Manager	1	1	1	0
	Police Records Supervisor	1	2	2	0
	Police Records Technician I	5	5	6	1
	Police Records Technician II	4	4	4	0
	Police Recruit	0	0	4	4
	Police Services Analyst	1	2	2	0
	Police Volunteer Coordinator	1	1	1	0
	Property & Evidence Manager	1	1	1	0
	Property & Evidence Technician I	2	2	2	0
	Property & Evidence Technician II	1	1	1	0
	Real Time Information Center Supervisor	1	0	0	0
	Real Time Information Center Analyst	0	0	2	2
	Real Time Information Center Manager	0	1	1	0
	Real Time Information Center Operator	0	0	1	1
	Real Time Information Center Specialist	0	2	2	0
	Registered Veterinary Technician	2	2	2	0
	Security Officer	1	1	0	-1
	Sr. Administrative Analyst	0	0	0	0
	Sr. Administrative Assistant	3	3	3	0
	Sr. Animal Care Specialist	1	1	1	0
	Sr. Animal Services Officer	1	1	1	0
	Sr. Customer Service Specialist	1	1	1	0
	Supervising Forensic Investigator	1	1	1	0
	Veterinarian	1	1	1	0
	Veterinary Assistant	2	2	2	0
	Total Non-Sworn	112	115	126	11
Police Total		263	268	291	23

POSITION CONTROL LISTING

		Authorized			
		FY 2022	FY 2023	FY 2024	Change
Information Technology	Position				
	Chief Information Officer	1	1	1	0
	Administrative Assistant	0	1	1	0
	GIS Administrator	1	1	1	0
	GIS Analyst	1	1	1	0
	IT Administrator	1	1	1	0
	IT Analyst	3	3	3	0
	Network Engineer	1	1	1	0
	Sr. GIS Analyst	1	1	1	0
Sr. IT Analyst	6	6	6	0	
Information Technology Total		15	16	16	0
		Authorized			
		FY 2022	FY 2023	FY 2024	Change
Development Services	Position				
	Accounting Technician	1	1	0	-1
	Administrative Analyst I	1	1	1	0
	Administrative Analyst II	0	1	1	0
	Administrative Assistant	2	2	2	0
	Assistant Development Services Director	1	1	1	0
	Assistant Planner	0	0	0	0
	Associate Planner	1	1	1	0
	Code Enforcement Manager	1	1	1	0
	Code Enforcement Officer I/II	6	6	7	1
	Customer Service Specialist	1	1	1	0
	Development Services Director	1	1	1	0
	Homeless Services Navigator	0	0	2	2
	Housing & Public Services Program Manager	1	0	0	0
	Housing and Public Service Manager	0	1	1	0
	Management Analyst	1	1	1	0
	Permit Processing Coordinator	2	2	2	0
	Planning Manager	1	1	1	0
	Sr. Accounting Technician	0	0	1	1
	Sr. Administrative Assistant	1	1	1	0
	Sr. Code Enforcement Officer	1	1	1	0
	Sr. Planner	2	2	2	0
	Development Services Total		24	25	28

POSITION CONTROL LISTING

Public Works	Authorized	FY	FY	FY	Change
	Position	2022	2023	2024	
	Administrative Analyst I	1	2	3	1
	Administrative Analyst II	0	1	1	0
	Administrative Assistant	0	3	3	0
	Assistant Engineer	1	1	4	3
	Associate Civil Engineer	2	2	6	4
	Customer Service Specialist	2	0	0	0
	Deputy Public Works Director/City Engineer	1	1	1	0
	Deputy Public Works Director-Operations	1	1	1	0
	Drainage & Collection System Supervisor	1	1	1	0
	Engineering Technician I/II/Senior	4	4	4	0
	Environmental Specialist	1	1	1	0
	Facilities and Fleet Manager	1	1	1	0
	Facilities Technician	2	2	2	0
	Landscape Maintenance Supervisor	1	1	1	0
	Maintenance Specialist	1	1	2	1
	Maintenance Technician I/II	0	3	4	1
	Management Analyst	1	1	1	0
	Recycling Coordinator I/II	3	2	2	0
	Recycling & Waste Manager	1	1	1	0
	Operations General Supervisor	2	2	2	0
	Permit Processing Coordinator	1	1	1	0
	Public Works Director/City Engineer	1	1	1	0
	Public Works Inspector I/II	2	2	3	1
	Public Works Division Manager-Engineering	2	3	3	0
	Public Works Division Manager-Operations	0	0	0	0
	Real Estate Manager	0	0	1	1
	Sr. Accounting Technician	1	1	1	0
	Sr. Administrative Assistant	3	3	3	0
	Sr. Civil Engineer	4	4	5	1
	Sr. Facilities Technician	1	1	1	0
	Sr. Maintenance Technician	0	1	2	1
	Sr. Transit Planner	0	0	0	0
	Street Maintenance Supervisor	1	1	1	0
	Street Sweeper Operator	0	2	2	0
	Traffic Control & Street Lighting Supervisor	1	1	1	0
	Traffic Engineer	1	0	0	0
	Traffic Management Center (TMC) Supervisor	1	1	1	0
	Traffic Signal Technician I/II	0	0	1	1
	Transit Planner	0	0	0	0
	Transit System Manager	0	0	0	0
	Utilities Locator	1	1	1	0
Public Works Total		46	54	69	15
Total Approved Positions		410.9	427.9	469.9	42.00

GLOSSARY OF TERMS

ACCRUAL BASIS – Sometimes called “full accrual” basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received, and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

ACCUMULATED DEPRECIATION – The amount of depreciation that has accumulated to date during the existing useful life of City assets.

ADJUSTED APPROPRIATIONS – Total appropriations minus appropriations for capital outlay, one-time activity, debt service and non-operating transfers to other funds.

ADOPTED BUDGET – The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the budget resolution adopted by Council.

APPROPRIATION – An authorization by the City Council to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount as to the time when it may be expended.

APPROPRIATION RESOLUTION – The official enactment by a legislative body establishing the legal authority for officials to obligate and expend resources.

ASSESSED VALUATION – A dollar value placed on real estate or other property by Sacramento County as a basis for levying property taxes.

ASSESSMENT DISTRICT – Not a separate government entity, but rather a defined area of land that will benefit from the acquisition, construction, or maintenance of a public improvement.

AUDIT – A systematic collection of sufficient and competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements, or to evaluate whether management has efficiently and effectively carried out its responsibility.

BALANCED BUDGET - The total sum of revenues and one-time appropriations from reserves budgeted equal or exceed the total amount of the expenditures budgeted.

BEGINNING/ENDING FUND BALANCE – Appropriated resources available in a fund from the prior/current year after payment of the prior/current year’s expenses. This is not necessarily cash on hand.

BOND – A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future together with periodic interest at a special rate.

BUDGET – A plan of financial operation listing an estimate of proposed applications or expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council.

BUDGET CALENDAR – A schedule of key dates and milestones that a government follows in the preparation and adoption of the budget.

BUDGET MESSAGE – Included in the opening section of the budget (also known as the “Transmittal Letter”), the Budget Message provides the Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

CAPITAL IMPROVEMENT – A permanent addition to the City’s assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. This program plans for five years and is updated annually.

GLOSSARY OF TERMS

CAPITAL OUTLAY – A budget category which appropriates and programs expenditures related to capital assets such as infrastructure (e.g., roadways, parks, bridges, water/sewer, lighting systems, drainage systems, flood control, etc.), building, building improvements, land acquisition, and equipment. Only infrastructure with a cost of \$50,000 or more, and equipment with a cost of \$5,000 or more, is considered Capital Outlay from a financial perspective.

CERTIFICATES OF PARTICIPATION – Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – A federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment, and expanded opportunities for persons of low and moderate income. The City of Elk Grove receives an annual CDBG entitlement from the U.S. Department of Housing and Urban Development.

COMPENSATION – A budget category which generally accounts for full-time and temporary employees.

DEBT SERVICE – Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes and inter-fund loans.

DEFICIT – An excess of expenditures or expenses over resources.

DEPARTMENT – A major organizational unit of the City that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION – The decrease in value of physical assets due to use and the passage of time.

DEVELOPMENT IMPACT FEE – Fees placed on the development of land or conditions required for the approval of a development project such as the donation (dedication or exaction) of certain land (or money) to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

ENCUMBRANCES – A legal obligation to pay funds for an expenditure that has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

ENTERPRISE FUNDS – This fund type is used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the intent of the City that the costs (including depreciation) for providing goods or services to the general public be financed or recovered primarily through the user charges; or (b) the City or an outside grantor agency has determined that a periodic determination of revenues earned, expenses, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has established the following enterprise funds: solid waste, transit, and drainage.

EXPENDITURE – The outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. **Note:** An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FIDUCIARY FUNDS - Used to report assets held in a trustee or agency capacity for others.

FISCAL YEAR (FY) – A 12-month period of time to which the budget applies. The City of Elk Grove's fiscal year is July 1 through June 30.

FULL-TIME EQUIVALENT (FTE) – The decimal equivalent of a part-time position converted to a full-time base (i.e., one person working half time would equate to 0.5 FTE).

GLOSSARY OF TERMS

FUND – An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. The seven generic fund types used by the City are: General Fund, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

FUND BALANCE – The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception. Also known as the financial position, fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditure and other financing issues.

GANN APPROPRIATIONS LIMIT – This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

GAS TAX – Administered by the California Department of Tax and Fee Administration, this is a per-gallon tax on fuel used to propel a motor vehicle or aircraft. Use of the revenue is for research, planning, construction, improvement, maintenance, and operation of public streets and highways or public mass transit.

GENERAL FUND – The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include the City Council, City Manager's Office, Police, Human Resources, Attorney's Office, Finance, and others.

GENERAL PLAN – California State law requires each City to adopt a General Plan that describes the direction the City will take concerning its future development.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

GOAL – The desired result of accomplishments within a given time frame.

GOVERNMENTAL FUNDS - Funds used to account for tax-supported activities.

GRANT – Contribution or gift or cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

INFRASTRUCTURE – Facilities on which the continuance and growth of the community depend, such as roads, water lines, sewers, public buildings, etc.

INTER-FUND TRANSFERS – Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

INTERNAL SERVICE FUND – Funds established to account for the financing of goods or services provided by one department for other departments within the City on a cost reimbursement basis.

LANDSCAPE AND LIGHTING DISTRICT – An assessment district that is formed for the maintenance of landscaping and street light improvements.

MEASURE A – Sacramento County voters approved a ½ cent sales tax funding source in the late 1980s to fund specific transportation projects and maintenance.

MELLO ROOS DISTRICT – The formation of a special tax district for the installation and maintenance of public improvements.

MODIFIED ACCRUAL – An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become measurable and available to finance expenditures for the current period. Expenditures are recognized when the fund liability is incurred.

MOTOR VEHICLE IN-LIEU – A State vehicle fee imposed on motorists for the privilege of operating a motor vehicle on public highways. It is imposed “in-lieu” of a local property tax.

MUNICIPAL CODE – A book that contains City Council-approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, zoning, building, etc.

OBJECTIVES – The necessary steps that need to be accomplished to achieve a desired goal.

OPERATING BUDGET – Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, and capital outlay.

OPERATING EXPENSES – Expenditures for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in program inventories.

ORDINANCE – A formal legislative enactment by the City Council. It is the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

PERFORMANCE MEASURES – Performance measures are an important component of decision making and, at a minimum, they should be based on program goals and objectives, measure program results or accomplishments, provide for comparisons over time, measure efficiency and effectiveness, and be reliable, verifiable, and understandable.

PROPERTY TAX – Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property located within the City.

PROPOSED BUDGET – This refers to the status of an annual budget that has been submitted by the City Manager and is pending public review and City Council adoption.

REIMBURSEMENT – The payment of an amount remitted on behalf of another party, department, or fund.

RESERVE – An account used to record a portion of the fund’s balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation unless authorized by the legislative body.

RESOLUTION – A special order of the City Council which has a lower legal standing than an ordinance.

RETAINED EARNINGS – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE – Amount received for taxes, fees, permits, licenses, interest, and intergovernmental sources during the fiscal year.

REVENUE BONDS – A type of bond usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

SALARIES AND BENEFITS – A budget category that generally accounts for full-time and temporary employees, overtime, and all employee benefits, such as medical, dental, and retirement.

SPECIAL ASSESSMENT – A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TRANSIENT OCCUPANCY TAX (TOT) – A tax imposed on travelers who stay in temporary lodging facilities within the City. Also referred to as a Hotel or Motel Tax.