

ANNUAL BUDGET
Fiscal Year 2009-2010



FINANCIAL SUMMARIES



Schedule 1
Summary of Estimated Financial Activity and Fund Balance
Fiscal Year 2009-2010

	Fund No.	Estimated Balance 7/1/2009	Estimated Revenues	Estimated Expenses	Estimated Balance 6/30/2010
General Fund					
Contingency	101	\$ 10,300,000	\$ -	\$ -	\$ 10,300,000
Replacement	101	2,700,000	-	725,000	1,975,000
Undesignated	101	4,000,000	47,935,500	49,135,500	2,800,000
Total General Fund		\$ 17,000,000	\$ 47,935,500	\$ 49,860,500	\$ 15,075,000
Equipment Replacement Fund					
Operations	102	\$ -	\$ 622,788	\$ 622,788	\$ -
Total Equipment Replacement Fund		\$ -	\$ 622,788	\$ 622,788	\$ -
Facility Reserve Fund					
Operations	106	\$ -	\$ 7,767,917	\$ 250,000	\$ 7,517,917
Total Reserve Fund		\$ -	\$ 7,767,917	\$ 250,000	\$ 7,517,917
Development Services Fund					
Operations	295	\$ (3,244,491)	\$ 10,246,719	\$ 11,259,691	\$ (4,257,463)
Total Development Services Fund		\$ (3,244,491)	\$ 10,246,719	\$ 11,259,691	\$ (4,257,463)
Special Revenue Funds					
Recycling Grant	201	\$ 57,560	\$ 36,261	\$ 36,261	57,560
Used Oil Recycling Grant	202	4,887	14,046	14,046	4,887
Vehicle Abatement	203	150,133	60,000	60,000	150,133
Household Hazardous Waste	204	-	210,000	210,000	-
COPS Universal Hiring Grant	212	-	-	-	-
Police Off-Duty	213	-	106,000	106,000	-
State Seizure	215	376,260	-	-	376,260
OTS Grant	216	(201,592)	696,568	696,568	(201,592)
Local Police Grants	217	72,800	72,108	143,744	1,164
SLESF	218	9,201	-	-	9,201
State Cops Grant	220	130,823	-	130,744	79
Gas Tax Fund	221	(3,198,740)	2,317,000	2,317,000	(3,198,740)
Measure A - Maintenance	222	(457,376)	457,376	-	-
Traffic Congestion Relief	223	18,218	1,446,285	1,446,285	18,218
Prop B Traffic	224	(28,412)	-	-	(28,412)
Affordable Housing	231	11,738,417	200,000	12,300,000	(361,583)
Agricultural Preservation	233	2,430,197	30,000	2,010,000	450,197
Swainson Hawk	234	(1,203,933)	35,000	1,065,115	(2,234,048)
Tree Mitigation	235	620,943	15,000	185,000	450,943
VLIHTF	236	2,523,708	49,863	3,600,000	(1,026,429)
Street Trench Cut	238	360,710	210,000	200,000	370,710
CDBG	241	297,562	1,330,626	1,330,626	297,562
Elk Grove Redevelopment	245	-	200,000	200,000	-
CFD 2003-1 Police Services	251	301,202	647,000	282,000	666,202
CFD 2003-2 Police Services	252	631,081	744,000	1,013,121	361,960
CFD 2006-1 Maintenance Services	255	75,783	337,250	333,069	79,964
CFD 2005-1 Maintenance Services	256	2,741,348	750,000	963,313	2,528,035
Street Maintenance D1 Zone 1	261	1,745,970	545,000	350,060	1,940,910
Street Maintenance D1 Zone 2	262	15,701	4,250	3,776	16,175
Street Maintenance D1 Zone 3	263	396,537	136,000	28,948	503,589
Street Maintenance D1 Zone 4	264	(3,966)	4,000	1,550	(1,516)
Street Maintenance D1 Zone 5	265	(10,823)	5,300	1,550	(7,073)
Street Light Maintenance Zone 1	267	169,999	841,000	841,000	169,999
Street Light Maintenance Zone 2	268	3,364	86,250	86,250	3,364
EECBG Energy Block Grant	291	-	1,160,800	1,160,800	-
Measure A Maintenance	294	-	2,964,000	2,964,000	-
Total Special Revenue Funds		\$ 19,767,562	\$ 15,710,983	\$ 34,080,826	\$ 1,397,719

Schedule 1

Summary of Estimated Financial Activity and Fund Balance

Fiscal Year 2009-2010

	Fund No.	Estimated Balance 7/1/2009	Estimated Revenues 6/30/2010	Estimated Expenses 6/30/2010	Estimated Total 6/30/2010
Capital Project Funds					
Federal Capital Grants	301	\$ (130,000)	\$ 130,000	\$ 130,000	\$ (130,000)
State Capital Grants	302	-	1,988,000	1,988,000	-
Measure A - Construction	304	(1,358,571)	1,358,571	-	-
Local Transportation Fund	305	(255,303)	-	-	(255,303)
CFF - Civic Center	311	3,994,124	75,000	523,662	3,545,462
CFF - Police	312	4,675,442	110,000	363,451	4,421,991
CFF - Corporation Yard	313	359,827	5,500	107,000	258,327
CFF - ITS	314	3,035,407	-	2,974,956	60,451
CFF - Library	315	3,358,008	35,000	345,000	3,048,008
CFF - Railroad Overcrossing	316	6,738,136	-	(6,738,136)	13,476,272
CFF - Bus Facilities	317	(1,464,949)	2,663,162	503,568	694,645
CFF - Rapid Transit	318	2,661,662	-	2,661,662	-
CFF - Administration	319	185,422	7,500	71,093	121,829
East Franklin Fee - Landscape Corr.	324	11,356,503	100,000	11,000,000	456,503
East Franklin Fee - Supp. Drainage	325	316,481	7,500	250,000	73,981
East Franklin Fee - Admin	326	303,479	15,000	193,028	125,451
Elk Grove Roadway Fee	328	14,527,210	11,112,916	15,163,600	10,476,526
Impact Fee Administration	329	29,981	14,000	2,000	41,981
Laguna Ridge Pub Land Acq Fee	331	(47,692)	-	50,000	(97,692)
Laguna Ridge INFR FCLTS Fee	332	(100,000)	-	50,000	(150,000)
Laguna West Service Area	335	471,620	60,000	60,000	471,620
Lakeside Service Area	336	103,859	2,500	104,624	1,735
External Agencies Fund	338	365,213	2,200,000	2,200,000	365,213
In Lieu Roadway Fund	339	142,950	-	84,000	58,950
CFD 2002-1 East Franklin	341	9,103,737	510,000	9,513,710	100,027
CFD 2003-1 Poppy Ridge	343	9,759,157	230,000	8,606,361	1,382,796
CFD 2005-1 Laguna Ridge	344	2,133,637	175,000	2,189,702	118,935
Laguna Area CFD	347	(2,208,346)	2,300,000	91,654	-
Laguna West CFD	348	(69,958)	146,320	76,362	-
Lakeside CFD	349	(230,036)	230,036	-	-
Laguna Ridge Park Fee	360	1,652,573	-	307,992	1,344,581
Measure A Construction	394	-	615,951	809,699	-
Total Capital Project Funds		\$ 69,409,573	\$ 24,091,956	\$ 53,682,988	\$ 40,012,289
Debt Service Fund					
Debt Service - CFD 2002-1	402	\$ 7,376,933	\$ 3,600,000	\$ 3,590,556	7,386,377
Debt Service - Financing Authority	403	2,220,942	8,402,784	8,407,784	2,215,942
Debt Service - CFD 2003-1	404	7,423,063	3,015,000	3,017,760	7,420,303
Total Debt Service Fund		\$ 17,020,938	\$ 15,017,784	\$ 15,016,100	\$ 17,022,622
Enterprise Fund					
Integrated Waste	501	\$ 3,347,617	\$ 12,429,935	\$ 11,238,813	\$ 4,538,739
Commercial Hauler	502	1,672,356	513,000	526,224	1,659,132
Drainage	503	10,495,127	5,927,000	6,474,065	9,948,062
Transit Operations	511	(6,460,202)	11,044,312	12,741,585	(8,157,475)
Total Enterprise Fund		\$ 9,054,898	\$ 29,914,247	\$ 30,980,687	\$ 7,988,458
Internal Service Funds					
Risk Management	601	\$ 1,066,778	\$ 1,822,524	\$ 2,765,445	\$ 123,857
Facilities & Fleet	602	-	3,903,853	3,903,853	-
IT & GIS	603	-	3,186,076	3,186,076	-
Total Internal Service Fund		\$ 1,066,778	\$ 8,912,453	\$ 9,855,374	\$ 123,857
Agency Funds					
Eastern Elk Grove Park Fee	702	\$ 480,034	\$ 400,000	\$ 400,000	\$ 480,034
East Franklin Park Fee	707	31,858	200,000	200,000	31,858
Elk Grove Fire Fee	710	582,388	300,000	300,000	582,388
Laguna West Park	715	-	-	-	-
Employee Sunshine Fund	730	6,421	25,000	25,000	6,421
Debt Service CFD 2005-1	756	9,827,625	3,656,020	3,656,020	9,827,625
Total Agency Fund		\$ 10,928,326	\$ 4,581,020	\$ 4,581,020	\$ 10,928,326
GRAND TOTAL		\$ 141,003,584	\$ 157,033,450	\$ 209,939,974	\$ 88,290,808

Schedule 2 General Fund Activity Fiscal Year 2009-2010

	FY 2008 Actual	FY 2009 Budget	FY 2009 Estimate	FY 2010 Budget	Change From FY 2009	FY 2011 Projected
Revenues						
Taxes						
Property Taxes	\$ 12,653,346	\$ 12,206,000	\$ 11,850,000	\$ 10,400,000	\$ (1,806,000)	\$ 10,100,000
Sales & Use Tax	\$ 19,119,063	\$ 20,530,000	\$ 15,700,000	\$ 14,496,500	\$ (6,033,500)	\$ 14,380,000
Other Taxes	5,207,277	5,280,000	5,400,000	5,429,000	149,000	5,429,000
Taxes Total	\$ 36,979,686	\$ 38,016,000	\$ 32,950,000	\$ 30,325,500	\$ (7,690,500)	\$ 29,909,000
Intergovernmental						
Property tax in lieu VLF	\$ 11,360,950	\$ 11,420,000	\$ 11,060,000	\$ 9,600,000	\$ (1,820,000)	\$ 9,215,000
MVL + Mandates	604,699	742,000	286,500	540,000	(202,000)	600,000
Intergovernmental Total	\$ 11,965,649	\$ 12,162,000	\$ 11,346,500	\$ 10,140,000	\$ (2,022,000)	\$ 9,815,000
Fines & Forfeitures	\$ 1,205,108	\$ 1,127,000	\$ 2,335,000	\$ 2,222,500	\$ 1,095,500	\$ 2,250,000
License, Fees & Permits	531,900	476,000	475,000	443,000	(33,000)	325,000
Interest	774,812	425,000	425,000	300,000	(125,000)	145,000
Other Revenue	133,462	209,500	300,000	265,500	56,000	425,000
Cost Allocation	-	1,748,686	1,750,500	2,075,000	326,314	1,870,000
Transfers In	2,929,400	1,018,000	1,018,000	2,164,000	1,146,000	1,611,000
Revenue Total	\$ 54,520,017	\$ 55,182,186	\$ 50,600,000	\$ 47,935,500	\$ (7,246,686)	\$ 46,350,000
Expenses by Function						
City Council	\$ 397,743	\$ 559,004	\$ 429,297	\$ 458,750	\$ (100,254)	\$ 475,000
City Manager	1,029,947	1,117,059	1,583,181	1,516,360	399,301	1,580,000
City Attorney	816,356	1,325,087	955,371	1,152,431	(172,656)	1,200,000
City Clerk	485,080	593,816	509,440	539,590	(54,226)	560,000
Finance	1,868,206	1,822,726	1,735,207	2,034,445	211,719	2,115,000
Administrative Services	997,522	1,092,974	1,016,413	1,043,575	(49,399)	1,085,000
Non-Departmental	6,963,483	2,785,312	1,692,465	1,768,262	(1,017,050)	1,135,000
Revenue Neutrality	8,066,543	8,488,666	8,000,000	6,348,500	(2,140,166)	6,160,000
Community Service Grants	209,810	153,695	148,695	298,000	144,305	310,000
Police Department	28,119,602	29,780,413	28,392,090	29,783,393	2,980	31,000,000
Neighborhood Services	3,025,424	3,299,308	2,152,957	2,189,194	(1,110,114)	2,280,000
Information Technology	1,439,489	1,481,750	1,335,000	-	(1,481,750)	-
Facilities	1,008,965	2,648,729	2,649,884	-	(2,648,729)	-
Development Services	700,091	-	-	2,728,000	2,728,000	1,350,000
Expenses by Function Total	\$ 55,128,260	\$ 55,148,539	\$ 50,600,000	\$ 49,860,500	\$ (5,288,039)	\$ 49,250,000
Expenses by Category						
Compensation	\$ 27,597,150	\$ 31,139,609	\$ 30,125,000	\$ 29,657,000	\$ (1,482,609)	\$ 30,320,000
Operating Expenses	21,755,689	21,173,751	18,043,000	13,487,000	(7,686,751)	13,110,000
Internal Services	-	-	-	4,791,500	4,791,500	5,550,000
Capital Outlay	1,694,617	1,475,500	1,097,000	725,000	(750,500)	270,000
Debt Service	22,217	1,359,679	1,335,000	-	(1,359,679)	-
Transfers Out	4,058,587	-	-	1,200,000	1,200,000	-
Expenses by Category Total	\$ 55,128,260	\$ 55,148,539	\$ 50,600,000	\$ 49,860,500	\$ (5,288,039)	\$ 49,250,000
Change in Fund Balance	(313,601)	33,647	-	(1,925,000)	(1,958,647)	(2,900,000)
Beginning Fund Balance	17,338,917	17,025,316	17,025,316	17,025,316	-	15,100,316
Ending Fund Balance	17,025,316	17,058,963	17,025,316	15,100,316	(1,958,647)	12,200,316

Schedule 3 Summary of Cost Allocation

	Fund 101	Fund 295	Fund 601 Risk	Fund 602 Facilities	Fund 602 Fleet	Fund 603 IT	Fund 603 GIS	Total
General Fund	-	95,422	578,542	1,126,087	1,452,126	677,029	421,716	4,350,922
295 DS - Admin	-	-	23,863	41,259	-	43,402	5,365	113,889
295 Planning	614,315	-	4,773	61,888	-	130,205	19,741	830,922
295 Building	93,089	-	4,773	82,517	-	184,457	26,447	391,283
295 PW - Eng	307,108	140,150	1,072	108,717	-	168,208	53,567	778,821
Dev Services Fund	1,014,512	140,150	34,481	294,381	-	526,272	105,120	2,114,915
221 Gas Tax	3,833	47,300	364	36,936	-	57,148	18,227	163,809
251 CFD	4,573	-	-	-	-	-	-	4,573
252 CFD	5,621	-	-	-	-	-	-	5,621
255 CFD	4,367	16,472	127	12,863	-	19,902	6,338	60,068
256 CFD	10,218	23,686	182	18,496	-	28,618	9,113	90,314
261 St Maint Dist	5,350	10,708	82	8,362	-	12,938	4,120	41,560
262 SMD	1,062	19	0	15	-	23	7	1,126
263 SMD	2,012	3,086	24	2,410	-	3,729	1,187	12,448
267 SLMD	10,468	19,450	150	15,188	-	23,500	7,484	76,239
268 SLMD	938	6,207	48	4,847	-	7,499	2,388	21,927
294 Measure A Maint.	14,793	36,832	284	28,762	-	44,501	14,172	139,343
305 LTF Bike & Ped	5,694	3,986	31	3,113	-	4,816	1,534	19,173
319 CFF-Admin	61,093	-	-	-	-	-	-	61,093
326 E. Franklin Admin	9,612	54,240	418	42,356	-	65,533	20,869	193,028
328 Roadway Fee	64,000	208,779	1,608	163,034	-	252,249	80,330	770,000
335 Laguna West SA	4,855	-	-	-	-	-	-	4,855
336 Lakeside SA	1,324	-	-	-	-	-	-	1,324
341 E. Franklin CFD	13,710	-	-	-	-	-	-	13,710
343 Poppy Ridge CFD	6,361	-	-	-	-	-	-	6,361
344 Laguna Ridge CFD	9,202	-	-	-	-	-	-	9,202
347 Laguna Area CFD	7,798	-	-	-	-	-	-	7,798
348 Laguna W CFD	12,212	-	-	-	-	-	-	12,212
360 LR Park Fee	7,992	-	-	-	-	-	-	7,992
394 Measure A Const.	24,738	49,980	385	39,029	-	60,386	19,230	193,749
501 Solid Waste	319,420	13,375	11,932	25,055	11,555	26,211	7,000	414,547
501-1560 Utility Billing	71,870	5,404	19,090	25,787	-	62,906	11,694	196,751
502 Commercial Haul	69,463	673	11,932	25,055	-	26,211	7,000	140,333
503 Drainage	308,683	185,340	-	20,629	-	43,402	71,011	629,065
511 Transit	518,784	11,498	19,318	312,001	-	178,234	26,447	1,066,282
601 Risk Management	-	-	-	29,765	-	48,698	6,122	84,585
602-1810 Facilities	-	-	-	-	-	38,959	12,191	51,150
602-1843 Fleet	-	-	9,960	71,727	-	19,479	2,449	103,615
603-1630 IT	-	-	-	30,749	-	-	-	30,749
603-1640 GIS	-	-	-	30,749	-	-	-	30,749
Totals	2,594,558	932,607	688,958	2,367,395	1,463,681	2,228,241	855,749	11,131,189