

SPECIAL REVENUE FUNDS

202 - Used Oil Recycling Grant

Fund received from the California Integrated Waste Management Board to comply with waste diversion. Funds are used to educate the public on oil recycling.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	35,042	14,046	35,217	23,787	9,741
Operating Expenses	24,323	14,046	32,197	23,787	9,741
Expense Total	24,323	14,046	32,197	23,787	9,741
Current Year Excess (Deficiency)	10,719	-	3,020	-	-
Available Fund Balance	7,627	7,627	10,647	10,647	

203 - Vehicle Abatement

Funds received from this Sacramento Abandoned Vehicle Service Authority to assist with the removal of abandoned vehicles from streets, parking lots, fields, and private parcels.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Vehicle Abatement					
Revenue Total	78,903	60,000	78,250	70,000	10,000
Operating Expenses	-	60,000	-	148,250	88,250
Transfers	60,000	-	-	-	-
Expense Total	60,000	-	-	-	88,250
Current Year Excess (Deficiency)	18,903	60,000	78,250	70,000	(78,250)
Available Fund Balance	153,036	213,036	231,286	301,286	

204 - Household Hazardous Waste

Funds received from California Integrated Waste Management Board to design and obtain regulatory approvals for proposed facility.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	-	210,000	-	250,000	40,000
Capital Outlay	-	210,000	-	-	(210,000)
Expense Total	-	210,000	-	-	(210,000)
Current Year Excess (Deficiency)	-	-	-	250,000	250,000
Available Fund Balance	-	-	-	250,000	

213 - Police Off-Duty

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	153,959	106,000	215,000	180,000	74,000
Compensation	123,692	94,000	185,000	140,000	46,000
Transfers	-	12,000	-	-	(12,000)
Expense Total	123,692	106,000	185,000	140,000	34,000
Current Year Excess (Deficiency)	30,267	-	30,000	40,000	40,000
Available Fund Balance	30,267	-	60,267	100,267	

SPECIAL REVENUE FUNDS

215 - Asset Seizure

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	361,279	-	250,000	-	-
Operating Expenses	10,190	-	10,000	-	-
Capital Outlay	3,625	-	218,000	-	-
Amount Available for Allocation	-	375,000	-	495,000	120,000
Expense Total	13,815	375,000	10,000	495,000	120,000
Current Year Excess (Deficiency)	347,464	(375,000)	240,000	(495,000)	(120,000)
Available Fund Balance	421,594	46,594	661,594	166,594	

216 - Office of Traffic Safety Grants

Funds provided by the State of California Office of Traffic Safety (OTS) to be utilized for DUI enforcement.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	773,331	696,568	1,007,605	300,642	(395,926)
Compensation	573,759	150,384	550,400	281,109	130,725
Operating Expenses	205,942	382,184	246,590	41,000	(341,184)
Capital Outlay	60,687	-	-	-	-
Transfers	164,000	164,000	210,615	-	(164,000)
Expense Total	1,004,388	696,568	1,007,605	322,109	(374,459)
Current Year Excess (Deficiency)	(231,057)	-	-	(21,467)	(21,467)
Available Fund Balance	(432,649)	(432,649)	(432,649)	(454,116)	

217 - Local Police Grants

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	121	72,108	127,890	72,000	(108)
Compensaton	10,000	10,000	75,000	72,000	62,000
Operating Expenses	35,108	133,744	-	-	(133,744)
Expense Total	45,108	143,744	75,000	72,000	(71,744)
Current Year Excess (Deficiency)	(44,987)	(71,636)	52,890	-	71,636
Available Fund Balance	(42,087)	(113,723)	10,803	10,803	

SPECIAL REVENUE FUNDS

221 - Gas Tax Fund

Gas Tax Street Maintenance provides a variety of transportation infrastructure maintenance services including implementation of 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 California State gasoline tax and is restricted to street expenditures. The State Board of Equalization 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. The legislation that governs the use of these funds is the State of California Streets and Highways Code Sections 2105, 2106, 2107 and 2107.5.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	2,978,829	2,317,000	2,308,832	3,658,383	1,341,383
Compensation	-	-	-	156,244	156,244
Operating Expense	1,009,943	1,000,000	283,996	250,000	(750,000)
Transfers	154,000	526,365	163,780	280,816	(245,549)
Capital Outlay	1,413,029	700,000	1,002,339	1,697,000	997,000
Debt Service Total	100,331	90,635	90,635	80,565	(10,070)
Expense Total	2,677,303	2,317,000	1,540,750	2,308,381	(8,619)
Current Year Excess (Deficiency)	301,526	-	768,082	1,350,002	1,350,002
Available Fund Balance	(1,714,158)	(1,714,158)	(946,076)	403,926	

Capital Improvement Projects Funded by 221

	FY 2011 Estimate
Accessibility Improvement PT0058	300,000
Annual Pavement Resurfacing PT0035	1,000,000
Bicycle & Pedestrian Improvements PT0074	137,000
Curb, Gutter, Sidewalk Program PT0075	60,000
Program Management/Advance Planning	200,000
Total	1,697,000

231 - Affordable Housing

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

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	1,566,508	200,000	1,255,000	870,000	670,000
Operating Expenses	8,107,645	12,300,000	2,130,000	10,670,000	(1,630,000)
Transfers	30,000	-	-	-	-
Expense Total	8,137,645	12,300,000	2,130,000	10,670,000	(1,630,000)
Current Year Excess (Deficiency)	(6,571,137)	(12,100,000)	(875,000)	(9,800,000)	2,300,000
Available Fund Balance	13,059,200	959,200	12,184,200	2,384,200	

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 construction easements or other similar instruments on agricultural land and to provide for the ongoing monitoring and administration of these easements.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	58,957	30,000	35,000	30,000	-
Operating Expenses	-	10,000		10,000	-
Transfers					-
Transfers	-	-			-
Capital Outlay	-	2,000,000		2,000,000	-
Expense Total	-	2,010,000	-	2,010,000	-
Current Year Excess (Deficiency)	58,957	(1,980,000)	35,000	(1,980,000)	-
Available Fund Balance	2,440,154	460,154	2,475,154	495,154	

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 Game determine to be suitable Swainson's Hawk habitat as mitigation for the loss of habitat caused by development.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	181,299	35,000	315,000	145,000	110,000
Operating Expenses	164,059	190,000	227,000	185,000	(5,000)
Transfers	22,000	779,766			(779,766)
Capital Outlay	275	-		1,900,000	1,900,000
Debt Service	69,218	95,349		90,000	(5,349)
Expense Total	255,552	1,065,115	227,000	2,175,000	1,109,885
Current Year Excess (Deficiency)	(74,253)	(1,030,115)	88,000	(2,030,000)	(999,885)
Other Fund Offset	-	-			-
Available Fund Balance	(1,115,686)	(2,145,801)	(2,057,801)	(4,087,801)	

Capital Improvement Projects Funded by 234

	FY 2010 Estimate
Swainson's Hawk Mitigation Property	1,900,000
Total	1,900,000

SPECIAL REVENUE FUNDS

235 - Tree Mitigation

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

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	76,359	15,000	15,500	15,000	-
Operating Expenses	197,504	185,000	155,000	190,000	5,000
Transfers	3,500				-
Expense Total	201,004	185,000	155,000	190,000	5,000
Current Year Excess (Deficiency)	(124,645)	(170,000)	(139,500)	(175,000)	(5,000)
Available Fund Balance	576,595	406,595	437,095	262,095	

236 - Very Low Income Housing Trust Fund Fee

This Citywide fee is imposed upon nonresidential development to increase and improve the supply of housing units affordable to households of very low income.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	83,585	49,863	174,350	49,000	(863)
Operating Expenses	-	3,600,000		3,600,000	-
Transfers	1,800				-
Expense Total	1,800	3,600,000	-	3,600,000	
Current Year Excess (Deficiency)	81,785	(3,550,137)	174,350	(3,551,000)	(863)
Available Fund Balance	2,533,293	(1,016,844)	2,707,643	(843,357)	

238 - Street Trench Cut

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

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	208,993	210,000	35,500	35,000	(175,000)
Operating Expenses	11,600	200,000	100,000	80,000	(120,000)
Expense Total	11,600	200,000	100,000	80,000	(120,000)
Current Year Excess (Deficiency)	197,393	10,000	(64,500)	(45,000)	(55,000)
Available Fund Balance	361,603	371,603	297,103	252,103	

SPECIAL REVENUE FUNDS

241 - Community Development Block Grant

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

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	434,652	1,330,626	855,177	813,575	(517,051)
Operating Expenses	379,656	1,330,626	855,177	569,275	(761,351)
Capital Outlay	29,843	-	3,500	244,300	244,300
Expense Total	409,499	1,330,626	858,677	813,575	(517,051)
Current Year Excess (Deficiency)	25,153	-	(3,500)	-	-
Available Fund Balance	(27,932)	(27,932)	(31,432)	(31,432)	

Capital Improvement Projects Funded by 241

	FY 2011 Estimate
Curb, Gutter, Sidewalk Program PT0075	244,300
Total	244,300

245 - Elk Grove Redevelopment

Establish a Redevelopment Agency with loan from General Fund.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total		200,000	200,000	550,000	350,000
Operating Expenses		200,000	87,800	662,200	462,200
Transfers					-
Expense Total	-	200,000	87,800	662,200	462,200
Current Year Excess (Deficiency)	-	-	112,200	(112,200)	(112,200)
Available Fund Balance	-	-	112,200	-	

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	630,717	647,000	649,250	648,000	1,000
Operating Expenses	1,218	1,500	1,500	1,500	-
Transfers	281,000	924,573	924,573	605,321	(319,252)
Expense Total	282,218	926,073	926,073	606,821	(319,252)
Current Year Excess (Deficiency)	348,499	(279,073)	(276,823)	41,179	320,252
Available Fund Balance	399,701	120,628	122,878	164,057	

SPECIAL REVENUE FUNDS

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	595,153	744,000	745,750	740,000	(4,000)
Operating Expenses	4,290	17,500	12,000	18,000	500
Transfers	573,000	995,621	995,621	710,285	(285,336)
Expense Total	577,290	1,013,121	1,007,621	728,285	(284,836)
Current Year Excess (Deficiency)	17,863	(269,121)	(261,871)	11,715	280,836
Available Fund Balance	643,194	374,073	381,323	393,038	

255 - CFD 2006-1 Maintenance Services

This fund is used to pay a portion of 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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	336,138	337,250	336,900	430,500	93,250
Operating Expenses	262,551	273,000	262,500	368,500	95,500
Transfers	20,000	60,069	60,069	19,840	(40,229)
Expense Total	282,551	333,069	322,569	388,340	55,271
Current Year Excess (Deficiency)	53,587	4,181	14,331	42,160	37,979
Available Fund Balance	86,570	90,751	100,901	143,061	

256 - CFD 2005-1 Maintenance Services

This fund is used to pay a portion of 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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	1,953,839	750,000	800,000	790,000	40,000
Compensation	-	-	-	31,149	
Operating Expenses	651,069	873,000	862,800	708,545	(164,455)
Transfers	-	90,313	90,313	77,615	(12,698)
Expense Total	651,069	963,313	953,113	786,160	(177,153)
Current Year Excess (Deficiency)	1,302,770	(213,313)	(153,113)	3,840	217,153
Available Fund Balance	2,906,118	2,692,805	2,753,005	2,756,845	

SPECIAL REVENUE FUNDS

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	619,789	545,000	554,000	575,000	30,000
Operating Expenses	32,739	308,500	104,500	108,500	(200,000)
Capital Outlay	-	-	-	500,000	
Transfers	30,000	41,560	-	10,032	(31,528)
Expense Total	62,739	350,060	104,500	118,532	(231,528)
Current Year Excess (Deficiency)	557,050	194,940	449,500	456,468	261,528
Available Fund Balance	1,877,120	2,072,060	2,326,620	2,783,088	

Capital Improvement Projects Funded by 261

	FY 2011 Estimate
Annual Pavement Resurfacing PT0035	500,000
Total	500,000

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	2,951	11,800	15,250	15,750	3,950
Operating Expenses	1,072	3,250	4,750	2,650	(600)
Transfers	-	-	1,126	1,671	1,671
Expense Total	1,072	3,250	5,876	4,321	1,071
Current Year Excess (Deficiency)	1,879	8,550	9,374	11,429	2,879
Available Fund Balance	15,780	24,330	25,154	36,583	

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	154,114	136,000	131,500	160,000	24,000
Operating Expenses	10,164	16,500	12,250	16,500	-
Transfers	10,000	12,448		150,000	137,552
Expense Total	20,164	28,948	12,250	166,500	137,552
Current Year Excess (Deficiency)	133,950	107,052	119,250	(6,500)	(113,552)
Available Fund Balance	415,912	522,964	535,162	528,662	

Capital Improvement Projects Funded by 263

	FY 2011 Estimate
Annual Pavement Resurfacing PT0035	150,000
Total	150,000

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	4,686	4,000	4,000	4,500	500
Operating Expenses	140	1,550	225	1,250	(300)
Expense Total	140	1,550	225	1,250	(300)
Current Year Excess (Deficiency)	4,546	2,450	3,775	3,250	800
Available Fund Balance	(3,145)	(695)	630	3,880	

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	5,690	5,300	17,005	176,500	171,200
Operating Expenses	165	1,550	1,050	2,250	700
Expense Total	165	1,550	1,050	2,250	700
Current Year Excess (Deficiency)	5,525	3,750	15,955	174,250	170,500
Available Fund Balance	(10,373)	(6,623)	5,582	179,832	

SPECIAL REVENUE FUNDS

267 - Street Lighting Maintenance District 1, Zone 1

The City Council on April 27, 2005 approved initiating the process of detaching the portion of County Service Area 1 which is within the City of Elk Grove. This assessment district funds a portion of street lighting costs.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	814,562	841,000	825,750	776,000	(65,000)
Operating Expenses	846,829	764,760	763,260	773,000	8,240
Transfers	-	76,240	-	-	(76,240)
Expense Total	846,829	841,000	763,260	773,000	(68,000)
Current Year Excess (Deficiency)	(32,267)	-	62,490	3,000	3,000
Available Fund Balance	151,732	151,732	214,222	217,222	

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 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	88,623	86,250	85,075	95,100	8,850
Operating Expenses	44,403	64,323	63,323	125,000	60,677
Transfers	-	21,927	21,927	9,152	(12,775)
Expense Total	44,403	86,250	85,250	134,152	47,902
Current Year Excess (Deficiency)	44,220	-	(175)	(39,052)	(39,052)
Available Fund Balance	13,334	13,334	13,159	(25,893)	

280 – Library Ownership

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	-	-	150,000	-	-
Operating Expenses	-	-	-	100,000	100,000
Transfers	-	-	-	-	-
Expense Total	-	-	-	100,000	100,000
Current Year Excess (Deficiency)	-	-	150,000	(100,000)	(100,000)
Available Fund Balance	-	-	150,000	50,000	

285 - Neighborhood Stabilization

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	-	2,388,914	1,079,949	1,298,965	(1,089,949)
Operating Expenses	27,539	2,388,914	1,080,350	1,260,400	(1,128,514)
Transfers	-	-	-	-	-
Expense Total	27,539	2,388,914	1,080,350	1,260,400	(1,128,514)
Current Year Excess (Deficiency)	(27,539)	-	(401)	38,565	38,565
Available Fund Balance	(27,539)	(27,539)	(27,940)	10,625	

SPECIAL REVENUE FUNDS

291 - EECBG Energy Block Grant

Funds received from the US Department of Energy as part of the American Recovery and Reinvestment Act of 2009 to help stimulate the economy through the funding of projects and programs promoting energy efficiency and conservation in the City of Elk Grove.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	-	1,160,800	1,160,800	-	(1,160,800)
Operating Expenses	-	1,160,800	455,107	279,589	(881,211)
Capital Outlay	-	-	-	426,104	426,104
Expense Total	-	1,160,800	455,107	705,693	(455,107)
Current Year Excess (Deficiency)	-	-	705,693	(705,693)	(705,693)
Available Fund Balance	-	-	705,693	-	

Capital Improvement Projects Funded by 291

	FY 2011 Estimate
Citywide Community Enhancements	166,442
Corp Yard Miscellaneous Improvements	259,662
Total	426,104

294 - Measure A Maintenance

A portion of the proceeds from Sacramento County voter-approved Measure A are dedicated to local street maintenance. The half-cent sales tax, originally approved in 1988, was renewed for an additional 30 years in 2004. The new program begins in FY 2009-10, represented in the new fund 294.

	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimate	FY 2011 Budget	Change from FY 2010
Revenue Total	-	2,964,000	2,369,000	2,682,162	(281,838)
Compensation	-	-	-	125,094	125,094
Operating Expenses	-	2,824,656	2,365,000	2,130,000	(694,656)
Transfers	-	139,344	139,344	258,149	118,805
Expense Total	-	2,964,000	2,504,344	2,513,243	(575,851)
Current Year Excess (Deficiency)	-	-	(135,344)	168,919	294,013
Available Fund Balance	-	(135,344)	(135,344)	33,575	

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