



**CITY OF ELK GROVE
CITY COUNCIL STAFF REPORT**

AGENDA TITLE: Receive the Fiscal Year 2023-24 Mid-Year Budget Report and consider a resolution amending the Fiscal Year 2023-24 Budget and authorizing changes to the Fiscal Year 2023-24 Position Control Listing

MEETING DATE: February 28, 2024

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DEPARTMENT HEAD: Matt Paulin, Director of Finance

RECOMMENDED ACTION:

Staff recommends the City Council review the Fiscal Year 2023-24 Mid-Year Budget Report and adopt a resolution amending the Fiscal Year 2023-24 Budget and authorizing changes to the City’s Position Control Listing.

BACKGROUND INFORMATION:

The City Council adopted the Fiscal Year (FY) 2023-24 Budget at its June 14, 2023, meeting. This report is an update on the City’s financial performance and condition at the fiscal year’s midpoint and recommends budget amendments to project revenues and expenditures more accurately.

The FY 2023-24 Budget was developed to establish a sustainable fiscal plan, provide funding for and programming of City Council Priority Projects, enhance levels of service through Measure E, and increase reserves.

The **Analysis** section of this report is organized into three main topics:

- I. **BUDGET STATUS:** A presentation of the budget, activity, and funding status for major funds.
- II. **BUDGET AMENDMENTS:** A presentation of staff-recommended budget amendments by Department, Division, and Fund.
- III. **POSITION CONTROL:** A brief discussion regarding proposed changes to the City’s Position Control Listing.

ANALYSIS:

I. BUDGET STATUS

General Fund

Revenues

At mid-year, General Fund revenues are projected to be \$616,835 higher than the Current Revised Budget as presented by source in Table 1. Details related to the revenue sources listed in Table 1 are discussed further in this section.

Table 1. General Fund Revenues by Source

GENERAL FUND REVENUE					
Revenue Source*	Curent Revised Budget	Current Projection	Proposed Revised Budget	Proposed vs Current Budget	% Variance
Sales Tax	\$ 37,894,018	\$ 37,894,018	\$ 37,894,018	\$ -	0%
Property Tax	\$ 17,390,268	\$ 17,390,268	\$ 17,390,268	\$ -	0%
Property Tax In Lieu of VLF	\$ 17,458,201	\$ 17,458,201	\$ 17,458,201	\$ -	0%
Property Transfer Tax	\$ 904,000	\$ 845,000	\$ 845,000	\$ (59,000)	-7%
Utility Users Tax	\$ 6,068,000	\$ 6,650,020	\$ 6,368,000	\$ 300,000	5%
Transient Occupancy Tax	\$ 2,530,000	\$ 2,676,223	\$ 2,530,000	\$ -	0%
Recycling & Waste Franchise Fee	\$ 1,513,300	\$ 1,531,277	\$ 1,513,300	\$ -	0%
Cable Franchise Fee	\$ 952,000	\$ 675,723	\$ 675,723	\$ (276,277)	-29%
Gas Franchise Fee	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0%
Investment Income	\$ 1,110,000	\$ 1,510,000	\$ 1,510,000	\$ 400,000	36%
Business Licenses	\$ 113,000	\$ 135,112	\$ 135,112	\$ 22,112	20%
Miscellaneous	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%
Mello Roos - Police Services	\$ 6,035,000	\$ 6,035,000	\$ 6,035,000	\$ -	0%
Governance	\$ 3,520,330	\$ 3,520,330	\$ 3,520,330	\$ -	0%
Public Protection	\$ 1,351,987	\$ 1,581,987	\$ 1,581,987	\$ 230,000	17%
Code Enforcement	\$ 81,600	\$ 81,600	\$ 81,600	\$ -	0%
Revenue Total	\$ 97,271,704	\$ 98,334,759	\$ 97,888,539	\$ 616,835	0.6%

* Excludes Fair Market Value Adjustments

Sales Tax:

Sales tax is the largest General Fund revenue source at 39% of total budgeted revenues. The current projection indicates that the City is trending closely to the adopted budget of \$37.9 million due to continued spending by consumers and other associated economic activity. The City’s Sales Tax consultants informed the current forecast, and staff will continue to monitor sales tax trends.

Property Tax:

The first installment of Property Tax revenues and the accompanying detailed information needed to update the current year projection were not sent by Sacramento County in time to update this report. Thus, the Current Projection in Table 1 has been set to equal the Current Adopted Budget. Staff will examine property tax projections once the information for the first installment arrives and is analyzed.

Property Tax in Lieu of Vehicle License Fees (VLF) Mandates:

The City receives property taxes from the state in lieu of VLF. The first installment of Property Tax revenues and the accompanying detailed information needed to update the current year projection were not sent by Sacramento County in time to update this report. Staff will examine property tax in lieu of VLF revenues once the information for the first installment arrives and is analyzed.

Property Transfer Tax:

Property Transfer Tax due on real estate sales is \$1.10 for every \$1,000 of the purchase price of any property sold within City limits. Sacramento County keeps half of the \$1.10 per \$1,000 of the purchase price per sale; the City's portion is the remaining \$0.55 per \$1,000.

The County provides the City with Property Transfer Tax revenue reports quarterly. Based on the most recent report, actual revenues at mid-year are trending below the budgeted amount by 7% due to lower-than-expected property sales. However, revenues could be significantly impacted if real estate sales are volatile during the second half of the fiscal year. Based on the quarterly report from the County and staff's current projection, staff recommends reducing the Property Transfer Tax revenue budget to match the current trend.

Utility Users Tax (UUT):

Revenues received through mid-year are trending higher than the adopted budget. Staff recommends a moderate increase to the UUT revenue budget in light of the upward trend.

Transient Occupancy Tax (TOT):

The City's TOT has been trending close to budgeted projections for most of the fiscal year. Based on trend analysis at mid-year, staff recommends maintaining the TOT revenue budget at the current level.

Cable Franchise Fees:

The City receives franchise fees for the right to use the public right of way for natural gas and cable. In the last few years, more individuals have been "cutting the cord" and switching to "over the top" or "streaming" TV services. As a result, cable franchise fee revenue has gradually declined over the past several years. The current budget for Cable Franchise Fees is \$952,000. Sacramento Metro Cable's revised allocation of \$675,723 represents a further decline in this revenue source. Based on the information from Sacramento Metro Cable, staff recommends amending the Cable Franchise Fee revenue budget to equal the current projection in Table 1.

Recycling and Waste Franchise Fee:

Revenue actuals at Mid-Year are trending close to budget.

Public Protection and Code Enforcement:

For Public Protection, revenues are trending close to budget. The City anticipates receiving reimbursement for overtime costs related to a School Resource Officer position and is subsequently increasing the budget to account for those revenues.

For Code Enforcement, revenues received thus far have trended close to the Budget. Higher-than-expected revenues from administrative citations offset lower trends in rental housing registration revenue.

Expenditures:

The City has expended approximately \$39 million (44%) of the FY 2023-24 General Fund Current Revised Budget as shown in the Year To Date (YTD) Activity column in Table 2 (Expenditures by Category) and Table 3 (Expenditures by Department). These tables show the City has realized approximately \$3 million in savings compared to the “Current Revised Budget” at the mid-point of the fiscal year. These salaries and benefits savings are associated with vacancies in the Police Department and the other departments.

Staff recommends transferring the \$616,835 in additional revenue and the \$3 million in savings into the City’s Risk Management Fund for costs associated with the Oak Rose legal settlement, as shown in the Transfers row of Table 2.

Table 2. General Fund Expenditures by Category

Category	Original Budget	Current Revised Budget	YTD Activity	Remaining Budget	Current Projection	Current Budget Variance	Proposed Revised Budget
Salaries	\$ 39,118,732	\$ 38,742,445	\$ 16,921,410	\$ 21,821,035	\$ 36,808,510	\$ (1,933,935)	\$ 36,808,510
Benefits	\$ 21,103,905	\$ 21,147,405	\$ 9,135,623	\$ 12,011,782	\$ 20,062,005	\$ (1,085,400)	\$ 20,062,005
PERS Prepayment	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
Operating	\$ 10,283,208	\$ 11,627,337	\$ 6,738,866	\$ 4,888,471	\$ 11,627,337	\$ -	\$ 11,627,337
Revenue Neutrality	\$ 3,054,049	\$ 3,054,049	\$ -	\$ 3,054,049	\$ 3,054,049	\$ -	\$ 3,054,049
Internal Services	\$ 11,119,945	\$ 11,119,945	\$ 5,559,973	\$ 5,559,973	\$ 11,119,945	\$ -	\$ 11,119,945
Capital Outlay	\$ 271,700	\$ 332,214	\$ 197,265	\$ 134,949	\$ 332,214	\$ -	\$ 332,214
Transfers	\$ 3,029,793	\$ 3,029,793	\$ 1,342,955	\$ 1,686,839	\$ 6,665,963	\$ 3,636,170	\$ 6,665,963
Expense Total	\$ 88,881,332	\$ 89,953,188	\$ 39,896,091	\$ 50,057,097	\$ 90,570,023	\$ 616,835	\$ 90,570,023

NOTE: Transfers will be fully expensed by the close of the Fiscal Year.

NOTE: PERS Prepayment and Revenue Neutrality are budgeted but not yet paid.

Table 3. General Fund Expenditures by Department

Department	Original Budget	Current Revised Budget	YTD Activity	Remaining Budget	Current Projection	Current Budget Variance	Proposed Revised Budget
City Council	\$ 517,925	\$ 517,925	\$ 180,982	\$ 336,943	\$ 517,925	\$ -	\$ 517,925
City Manager	\$ 6,324,773	\$ 7,266,445	\$ 3,571,883	\$ 3,694,562	\$ 7,062,545	\$ (203,900)	\$ 7,062,545
City Attorney	\$ 2,226,439	\$ 2,243,168	\$ 965,318	\$ 1,277,850	\$ 2,164,168	\$ (79,000)	\$ 2,164,168
City Clerk	\$ 847,833	\$ 847,833	\$ 436,476	\$ 411,357	\$ 847,833	\$ -	\$ 847,833
Finance	\$ 4,461,014	\$ 4,461,014	\$ 2,066,010	\$ 2,395,004	\$ 4,431,014	\$ (30,000)	\$ 4,431,014
Human Resources	\$ 1,856,839	\$ 1,920,839	\$ 752,978	\$ 1,167,860	\$ 1,920,839	\$ -	\$ 1,920,839
Planning Commission	\$ 10,344	\$ 10,344	\$ 2,870	\$ 7,474	\$ 10,344	\$ -	\$ 10,344
Non Departmental	\$ 2,833,503	\$ 2,758,403	\$ 1,568,258	\$ 1,190,145	\$ 5,990,673	\$ 3,232,270	\$ 5,990,673
PERS Prepayment	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
Revenue Neutrality	\$ 3,054,049	\$ 3,054,049	\$ -	\$ 3,054,049	\$ 3,054,049	\$ -	\$ 3,054,049
Community Service Grants	\$ 458,335	\$ 496,172	\$ 431,067	\$ 65,104	\$ 496,172	\$ -	\$ 496,172
City Events	\$ 949,280	\$ 960,380	\$ 498,798	\$ 461,582	\$ 960,380	\$ -	\$ 960,380
Police	\$ 62,335,564	\$ 62,411,182	\$ 28,517,161	\$ 33,894,021	\$ 60,243,647	\$ (2,167,535)	\$ 60,243,647
Planning & Housing	\$ 333,019	\$ 333,019	\$ 144,150	\$ 188,869	\$ 333,019	\$ -	\$ 333,019
Code Enforcement	\$ 1,772,416	\$ 1,772,416	\$ 760,140	\$ 1,012,276	\$ 1,637,416	\$ (135,000)	\$ 1,637,416
Expense Total	\$ 88,881,332	\$ 89,953,188	\$ 39,896,091	\$ 50,057,097	\$ 90,570,023	\$ 616,835	\$ 90,570,023

NOTE: The "Revised Budget" columns in Table 2 and Table 3 incorporate all Council-authorized amendments year to date. These amendments include the authorized re-appropriations of certain prior fiscal year encumbered purchase orders.

The remaining major funds presented in the following pages have been selected based on experiencing significant variances in revenue and/or expenditure trends this fiscal year or due to proposed budget amendments to those funds presented in Section II, BUDGET AMENDMENTS.

NOTE: In the following Fund Tables (where applicable), the "Revised Budget" column reflects all Council-authorized budget amendments year to date. These amendments include the authorized re-appropriations of prior year unspent capital outlay budgets and certain prior-year encumbered purchase orders. Per Council authorization, prior year unspent Capital Outlay Rollover estimates reflected in the "Original" budget column have been adjusted, re-appropriated, and added to the Capital Outlay category in the "Revised Budget" column. All subsequent tables exclude interest and changes in market value where applicable.

Measure E

Revenues

On November 8, 2022, Elk Grove voters approved Measure E, which is a one-cent local sales tax to help address services the community identified as important, including reducing crime, addressing homelessness, improving 911, police, fire, and emergency disaster and medical response, enhancing programs to combat youth crime and gang prevention, maintaining streets, improving traffic, maintaining parks, clean and safe public areas, and economic development. The funds are shared between the City and Cosumnes Community Service District (CCSD) as defined by an approved tax-sharing agreement.

The City receives monthly Measure E revenues from the California Department of Tax and Fee Administration. The City’s sales tax consultants originally estimated annual revenues to be \$22.5 million for the current fiscal year. Year to date, the City has received almost \$12.7 million, which puts revenues on track to exceed the original estimate. The state remits sales and transaction taxes to the City a couple of months after the actual collections, so the year-to-date total is less than half the anticipated annual total. Given the current trend, staff recommends increasing the revenue estimate to \$28 million. The \$5.5 million in additional revenue increases the City’s allocation by \$2.75 million for a total allocation of \$14 million, while the CCSD would receive \$1.65 million more for a total allocation of \$8.4 million, as reflected in the Tax Sharing line in Table 4.

Expenditures

The City has spent approximately \$6.2 million (34%) of the FY 2023-24 Measure E Current Revised budget as shown in the YTD (Year to Date) Activity column in Table 4.

The Police Department has identified a staffing need for an additional Police Officer position within the Special Operations Bureau. The additional salaries and operating costs associated with a new position are factored into the Proposed Revised Budget column in Table 4. The request for the new position was vetted with the Measure E Citizens Oversight Committee on February 13th. The position request will be discussed further in Section III, POSITION CONTROL

Table 4. Measure E Revenue & Expenditures by Category

Category	Original Budget	Revised Budget	YTD Activity	Remaining Budget	Current Projection	Current Budget Variance	Proposed Revised Budget
Revenue Total	\$ 22,500,000	\$ 22,500,000	\$ 10,801,243	\$ 11,900,855	\$ 28,000,000	\$ 5,500,000	\$ 28,000,000
Salaries	\$ 1,462,890	\$ 1,462,890	\$ 740,549	\$ 722,341	\$ 1,519,578	\$ 56,688	\$ 1,519,578
Benefits	\$ 686,662	\$ 686,662	\$ 335,802	\$ 350,860	\$ 686,662	\$ -	\$ 686,662
Operating	\$ 4,732,357	\$ 4,662,857	\$ 1,103,216	\$ 3,559,642	\$ 4,694,857	\$ 32,000	\$ 4,694,857
Tax Sharing	\$ 6,750,000	\$ 6,750,000	\$ 1,880,249	\$ 4,869,751	\$ 8,400,000	\$ 1,650,000	\$ 8,400,000
Internal Services	\$ 570,531	\$ 570,531	\$ 285,266	\$ 285,266	\$ 570,531	\$ -	\$ 570,531
Capital Outlay	\$ 3,892,559	\$ 4,262,059	\$ 1,814,708	\$ 2,447,351	\$ 4,262,059	\$ -	\$ 4,262,059
Transfers	\$ 245,672	\$ 245,672	\$ 122,836	\$ 122,836	\$ 245,672	\$ -	\$ 245,672
Expense Total	\$ 18,340,671	\$ 18,640,671	\$ 6,282,625	\$ 12,358,046	\$ 20,379,359	\$ 1,738,688	\$ 20,379,359
Surplus/(Deficit)	\$ 4,159,329	\$ 3,859,329			\$ 7,620,641	\$ 3,761,312	\$ 7,620,641

Special Revenue Funds

Development Services

Revenues for many development-related funds, such as Development Services, Affordable Housing Fee, and Capital Facilities Fee funds, are substantially driven by building permit activity.

For Development Services (Fund 295), revenues have been trending above budgeted projections, primarily in the Development Engineering Division. Operating expenditures in the developer billing side of the Engineering Services division are trending above budget due to higher-than-anticipated billable work performed. However, revenues will follow the higher-than-anticipated expenditures. Development Engineering expenditures typically lag revenues since the expenditures are based on bills received by consultants after the work is performed.

Overall, revenues in Fund 295 are trending close to the revised budget as shown in Table 5.

Table 5. Fund 295 - Development Services

Category	Original Budget	Revised Budget	YTD Activity	Remaining Budget	% Remaining Budget
Revenue Total	\$ 9,997,060	\$ 10,947,060	\$ 6,858,845	\$ 4,088,215	37%
Salaries	\$ 1,298,156	\$ 1,298,156	\$ 700,084	\$ 598,072	46%
Benefits	\$ 605,868	\$ 605,868	\$ 304,433	\$ 301,435	50%
Operating	\$ 5,962,800	\$ 8,854,428	\$ 2,648,874	\$ 6,205,553	70%
Internal Services	\$ 1,007,828	\$ 1,007,828	\$ 503,914	\$ 503,914	50%
Capital Outlay	\$ -	\$ 5,300	\$ -	\$ 5,300	100%
Transfers	\$ 451,802	\$ 451,802	\$ 270,136	\$ 181,666	40%
Expense Total	\$ 9,326,454	\$ 12,223,382	\$ 4,427,441	\$ 7,795,940	64%
Surplus / (Deficit)	\$ 670,606	\$ (1,276,322)	\$ 2,431,404	\$ (3,707,726)	
Available Fund Balance	\$ 5,338,611	\$ 3,391,684	\$ 7,099,409		

In December, Affordable Housing received a \$2,211,326 loan repayment not previously anticipated in the current year's budget. The funds from the loan repayment will ultimately become eligible for future grants or loans. Additionally, Affordable Housing has identified a need for a new Administrative Analyst, which is a conversion from a temporary, full-time staffing position to a regular full-time position. This position request will be discussed further in **Section III, POSITION CONTROL**

Table 6. Fund 231 – Affordable Housing

Category	Original Budget	Revised Budget	YTD Activity	Remaining Budget	% Remaining Budget
Revenue Total	\$ 3,467,480	\$ 3,467,480	\$ 5,575,643	\$ (2,108,163)	-61%
Salaries	\$ 163,674	\$ 218,174	\$ 120,462	\$ 97,712	45%
Benefits	\$ 78,244	\$ 85,144	\$ 45,828	\$ 39,316	46%
Operating	\$ 5,550,000	\$ 5,505,969	\$ 141,780	\$ 5,364,189	97%
Capital Outlay	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	100%
Expense Total	\$ 8,791,918	\$ 8,809,287	\$ 308,070	\$ 8,501,218	97%
Surplus / (Deficit)	\$ (5,324,438)	\$ (5,341,807)	\$ 5,267,573	\$ (10,609,380)	
Available Fund Balance	\$ 18,440,026	\$ 18,422,657	\$ 29,032,037		

Capital Funds

Roadway and Capital Facilities Fees (CFF)

For the Roadway Fee and other major CFF funds, revenues at mid-year are generally trending above projections, and for certain funds, revenues at mid-year have already exceeded the Budget. The higher-than-expected revenue activity reflects stronger than expected construction activity.

CFF Police (Fund 312) funds new development's share of the construction and acquisition costs of police facilities, patrol vehicles, and related equipment. The majority of expenses are for debt service payments that have not yet been recorded.

CFF Library (Fund 315) funds new development's share of the construction and acquisition costs of library facilities and equipment. Program fees are trending higher than budgeted projections at mid-year. The current fiscal year budget anticipates significant expenditures for the 9260 Elk Grove Blvd. Library Improvements Project with minimal spending year-to-date.

The Elk Grove Roadway Fee (Fund 328) is a Citywide multi-zonal fee program that typically funds the center lanes and medians of major roadways, major intersections, freeway interchanges, and bridges. Only 8% of the budget has been spent to date; however, many projects are generally initiated after the rainy season. Some project expenses are expected to roll over to the following year. Program Fee revenues for Fund 328 are trending significantly higher than budgeted projections. The main driver behind the trend is higher than anticipated residential development fee collections. In light of this trend, staff recommends increasing budgeted revenues in Fund 328 by \$3 million. The staff-recommended amendments are discussed further in **Section II Budget Amendments**.

The Laguna Ridge Supplemental Park Facilities Fee (Fund 332) provides a mechanism for collecting and reimbursing fees related to park construction in the Laguna Ridge area. 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. Program fees are trending higher than budgeted projections at mid-year. The current fiscal year budget includes funding for Sun Grove Park.

The Laguna Ridge Park Fee program (Fund 360) funds the construction and debt service for the District56 Project and associated facilities in Laguna Ridge. This fund also funds a fair share portion of the construction costs for Bartholomew Sports Park, located in East Franklin.

For all of the above funds, spending activity typically trends low for large projects in the first half of the fiscal year. The construction season starts later in the fiscal year's second half, and large capital projects often span multiple fiscal years.

Table 7. Fund 312 CFF Police, Fund 315 CFF Library, Fund 328 - Elk Grove Roadway Fee, Fund 332 - Laguna Ridge Supplemental Park (LRSP) Facilities Fee and Fund 360 - Laguna Ridge Park Fee

Category	Original Budget	Revised Budget	YTD Activity	Remaining Budget	% Remaining Budget
312 CFF Police					
Revenue Total	\$ 801,944	\$ 801,944	\$ 730,912	\$ 71,032	9%
Expense Total	\$ 927,727	\$ 927,727	\$ 843	\$ 926,884	100%
Surplus / (Deficit)	\$ (125,783)	\$ (125,783)	\$ 730,068	\$ (855,851)	
Available Fund Balance	\$ 4,012,649	\$ 4,012,649			
315 CFF Library					
Revenue Total	\$ 1,577,075	\$ 1,577,075	\$ 839,703	\$ 737,372	47%
Expense Total	\$ 3,321,041	\$ 3,351,185	\$ 37,672	\$ 3,313,514	99%
Surplus / (Deficit)	\$ (1,743,966)	\$ (1,774,110)	\$ 802,032	\$ (2,576,142)	
Available Fund Balance	\$ 4,906,480	\$ 4,876,336			
328 Elk Grove Roadway Fee					
Revenue Total	\$ 5,300,656	\$ 8,300,656	\$ 5,730,865	\$ 2,569,791	31%
Expense Total	\$ 33,738,004	\$ 37,175,087	\$ 2,831,891	\$ 34,343,196	92%
Surplus / (Deficit)	\$ (28,437,348)	\$ (28,874,431)	\$ 2,898,975	\$ (31,773,405)	
Available Fund Balance	\$ 15,911,178	\$ 15,474,095			
332 LRSP Facilities Fee					
Revenue Total	\$ 3,121,255	\$ 3,121,255	\$ 1,099,918	\$ 2,021,337	65%
Expense Total	\$ 504,513	\$ 489,047	\$ 86,316	\$ 402,731	82%
Surplus / (Deficit)	\$ 2,616,742	\$ 2,632,209	\$ 1,013,602	\$ 1,618,607	
Available Fund Balance	\$ 4,903,954	\$ 4,919,421			
360 Laguna Ridge Park Fee					
Revenue Total	\$ 1,112,140	\$ 1,112,140	\$ 413,048	\$ 699,092	63%
Expense Total	\$ 217,157	\$ 217,157	\$ 6,144	\$ 211,013	97%
Surplus / (Deficit)	\$ 894,983	\$ 894,983	\$ 406,904	\$ 488,079	
Available Fund Balance	\$ 1,363,493	\$ 1,363,493			

Enterprise Funds

Drainage

The Drainage Fee Fund (Fund 503) supports stormwater services, infrastructure improvements, and system maintenance. Revenues are generated from property taxes and the Storm Water Utility Fee program and are used to fund drainage and stormwater operations, administration, and capital expenses.

At mid-year, actual revenues are trending below budget. However, when considering the expected timing of receipts for drainage billing, property tax collections, and interfund transfers, actual revenues are projected to equal the budget.

Expenses in this fund typically trend low for the first half of the fiscal year due to the majority of the drainage budget falling under Operations and Capital Outlay, where projects are generally initiated after the rainy season. The construction season starts in the second half of the fiscal year, and projects traditionally span more than one fiscal year. In the current fiscal year budget, some notable capital outlay projects include the Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project, Bond Road Storm Drain Improvements Project, Pump Station Improvements Phase 2 Project, and Southeast Industrial Area Storm Drain Improvements Project, as well as Drain Line Repairs in the Sheldon North Area Project.

Table 8. Fund 503 Drainage

Category	Original Budget	Revised Budget	YTD Activity	Remaining Budget	% Remaining Budget
Revenue Total	\$ 8,727,152	\$ 8,727,152	\$ 2,318,894	\$ 6,408,258	73%
Salaries	\$ 1,308,434	\$ 1,308,434	\$ 480,954	\$ 827,480	63%
Benefits	\$ 640,642	\$ 640,642	\$ 198,170	\$ 442,472	69%
Operating	\$ 4,460,450	\$ 4,460,450	\$ 1,349,259	\$ 3,111,191	70%
Internal Services	\$ 55,689	\$ 55,689	\$ 27,845	\$ 27,845	50%
Capital Outlay	\$ 750,000	\$ 19,556,914	\$ 297,399	\$ 19,259,516	98%
Transfers	\$ 744,635	\$ 744,635	\$ 375,327	\$ 369,308	50%
Capital Outlay Rollover	\$ 16,948,620	\$ -	\$ -	\$ -	-
Expense Total	\$ 24,908,470	\$ 26,766,764	\$ 2,728,953	\$ 24,037,811	90%
Surplus / (Deficit)	\$ (16,181,318)	\$ (18,039,612)	\$ (410,059)	\$ (17,629,553)	
Available Fund Balance	\$ 6,474,878	\$ 4,616,583	\$ 22,246,136		

Solid Waste

The Solid Waste – Residential Fund (Fund 501) and the Commercial Haulers Fund (Fund 502) are both enterprise funds that collect revenue related to recycling and waste service and collection, which funds administrative and program expenses conducted by the Recycling and Waste division. The Special Waste Collection Center Fund (Fund 506) represents and accounts for the operation costs related to the Special Waste Collection Center.

At mid-year, actual revenues are trending below budget. However, when considering the expected timing of receipts for recycling and waste billing and interfund transfers, actual revenues are projected to equal the budget.

The operating spending budgets in Fund 501 and Fund 502 have several costs associated with the marketing campaign for Senate Bill 1383, which requires mandatory organics recycling statewide. Expenses are expected to be low at mid-year due to the timing of the marketing campaign and events in spring and summer.

Table 9. Fund 501 Solid Waste Residential, Fund 502 Commercial Haulers and Fund 506 Special Waste Collection Center

Category	Original Budget	Revised Budget	YTD Activity	Remaining Budget	% Remaining Budget
Fund 501 Solid Waste	\$ 1,366,541	\$ 1,366,541	\$ 367,820	\$ 998,721	73%
Fund 502 Commercial Haulers	\$ 948,397	\$ 948,397	\$ 351,182	\$ 597,214	63%
Fund 506 SWCC	\$ 2,539,206	\$ 2,539,206	\$ 607,343	\$ 1,931,863	76%
Revenue Total	\$ 4,854,144	\$ 4,854,144	\$ 1,326,345	\$ 3,527,799	73%
Fund 501 Solid Waste	\$ 1,016,360	\$ 1,016,360	\$ 233,567	\$ 782,794	77%
Fund 502 Commercial Haulers	\$ 822,033	\$ 822,033	\$ 201,770	\$ 620,262	75%
Fund 506 SWCC	\$ 1,757,483	\$ 1,757,483	\$ 580,880	\$ 1,176,603	67%
Expense Total	\$ 3,595,875	\$ 3,595,876	\$ 1,016,217	\$ 2,579,659	72%
Surplus / (Deficit)	\$ 1,258,269	\$ 1,258,269	\$ 310,129	\$ 948,140	
Available Fund Balance	\$12,631,202	\$12,631,202			

II. BUDGET AMENDMENTS

NOTE: For the following tables (where applicable) the “Revised Budget” column reflects all Council-authorized budget amendments year to date. These amendments include the authorized re-appropriations of prior year unspent capital outlay budgets and re-appropriations of certain prior fiscal year encumbered purchase orders.

Per Council authorization, prior year unspent Capital Outlay Rollover estimates reflected in the “Original” budget column have been adjusted, re-appropriated, and added to the Capital Outlay category in the “Revised Budget” column.

Citywide

As discussed in **Section I, Budget Status**, staff recommends utilizing the additional anticipated revenue of \$616,835 and the \$3 million in expenditure savings, totaling \$3,616,835, to be sent to the Risk Management Fund for costs associated with the Oak Rose legal settlement.

As discussed in **Section 1 Budget Status**, staff recommends increasing the Measure E revenue estimate by \$5.5 million to \$28 million, as well as increasing revenues by \$3 million in the Elk Grove Roadway Fee Fund.

Public Works

Operations and Maintenance (O&M)

Operations and Maintenance is proposing to increase the expenditure budget by \$115,982 in the Measure A Street and Road Maintenance Fund (Fund 294) to replenish budget utilized earlier in the year to address a Traffic Engineering backlog associated with safety and operational striping and signage improvement. The additional funds are also being requested to facilitate pavement markings and striping on Whitelock and Lousada to establish an all-way stop at the intersection that was not previously contemplated in the current

year's budget. The impact of the recommended budget amendment to Measure A Street and Road Maintenance is shown in Table 10.

Table 10. Fund 294 Measure A Street and Road Maintenance

Category	Original Budget	Revised Budget	Proposed Revised Budget	YTD Activity	Proposed Remaining Budget	% Remaining Budget
Revenue Total	\$ 5,812,943	\$ 5,812,943	\$ 5,812,943	\$ 2,584,897	\$ 3,228,046	56%
Salaries	\$ 192,989	\$ 192,989	\$ 192,989	\$ 55,957	\$ 137,032	71%
Benefits	\$ 94,718	\$ 94,718	\$ 94,718	\$ 22,392	\$ 72,326	76%
Operating	\$ 3,185,000	\$ 4,180,153	\$ 4,296,135	\$ 1,405,116	\$ 2,891,019	69%
Capital Outlay	\$ 3,480,330	\$ 5,129,050	\$ 5,129,050	\$ 1,008,955	\$ 4,120,096	80%
Transfers	\$ 758,595	\$ 758,595	\$ 758,595	\$ 379,297	\$ 379,298	50%
Capital Outlay Rollover	\$ 578,140	\$ -	\$ -	\$ -	\$ -	-
Expense Total	\$ 8,289,772	\$ 10,355,505	\$ 10,471,487	\$ 2,871,716	\$ 7,599,771	73%
Surplus / (Deficit)	\$ (2,476,829)	\$ (4,542,562)	\$ (4,658,544)	\$ (286,819)	\$ (4,371,726)	
Available Fund Balance	\$ 4,683,732	\$ 2,617,999	\$ 2,502,017	\$ 6,873,742		

Drainage

Drainage is proposing to increase expenditures by \$222,383 in the Drainage Fund (Fund 503) for unanticipated drain line repairs on Gemwood and Greenlight, as well as work needed for channel maintenance in Whitehouse Creek and two collapsed cross culverts near Calvine and Excelsior. The impact of the recommended budget amendment to Drainage is shown in Table 11.

Table 11. Fund 503 Drainage

Category	Original Budget	Revised Budget	Proposed Revised Budget	YTD Activity	Proposed Remaining Budget	% Remaining Budget
Revenue Total	\$ 8,727,152	\$ 8,727,152	\$ 8,727,152	\$ 2,318,894	\$ 6,408,258	73%
Salaries	\$ 1,308,434	\$ 1,308,434	\$ 1,308,434	\$ 480,954	\$ 827,480	63%
Benefits	\$ 640,642	\$ 640,642	\$ 640,642	\$ 198,170	\$ 442,472	69%
Operating	\$ 4,460,450	\$ 4,460,450	\$ 4,682,833	\$ 1,349,259	\$ 3,333,574	75%
Internal Services	\$ 55,689	\$ 55,689	\$ 55,689	\$ 27,845	\$ 27,845	50%
Capital Outlay	\$ 750,000	\$ 19,556,914	\$ 19,556,914	\$ 297,399	\$ 19,259,516	98%
Transfers	\$ 744,635	\$ 744,635	\$ 744,635	\$ 375,327	\$ 369,308	50%
Capital Outlay Rollover	\$ 16,948,620	\$ -	\$ -	\$ -	\$ -	-
Expense Total	\$ 24,908,470	\$ 26,766,764	\$ 26,989,148	\$ 2,728,953	\$ 24,260,194	91%
Surplus / (Deficit)	\$ (16,181,318)	\$ (18,039,612)	\$ (18,261,996)	\$ (410,059)	\$ (17,851,937)	
Available Fund Balance	\$ 6,474,878	\$ 4,616,583	\$ 4,394,200	\$ 22,246,136		

Traffic Engineering

Traffic Engineering proposes increasing expenditures by \$192,000 in the Wilton Rancheria Fund (Fund 246) to purchase video and radar detection cameras at the traffic signals surrounding Sky River Casino. The cameras will aid in collecting traffic data and allow the Police Department to better serve the area.

Traffic Engineering also requests to increase expenditures in Public Works (Fund 296) by \$79,000 to purchase Collision Database Software. The software is an innovative reporting tool that can be used to determine high-

collision roadways and potentially high-risk areas and report various collision types and factors in the City. Features of the software include assistive components for instituting countermeasures for certain areas and associated cost-benefit scenario analysis. The impacts of the recommended budget amendments to the Wilton Rancheria Fund and Public Works Funds are shown in Tables 12 and 13.

Table 12. Fund 246 Wilton Rancheria Fund

Category	Original Budget	Revised Budget	Proposed Revised Budget	YTD Activity	Proposed Remaining Budget	% Remaining Budget
Revenue Total	\$ 6,453,924	\$ 6,453,924	\$ 6,453,924	\$ 3,091,587	\$ 3,362,337	52%
Salaries & Benefits	\$ 264,920	\$ 264,920	\$ 264,920	\$ 132,365	\$ 132,555	50%
Benefits	\$ 144,218	\$ 144,218	\$ 144,218	\$ 86,012	\$ 58,206	40%
Operating	\$ 492,240	\$ 491,902	\$ 491,902	\$ 267,717	\$ 224,185	46%
Capital Outlay	\$ 607,500	\$ 706,570	\$ 898,570	\$ 119,874	\$ 586,696	83%
Expense Total	\$ 1,508,878	\$ 1,607,610	\$ 1,799,610	\$ 605,969	\$ 1,001,641	62%
Surplus / (Deficit)	\$ 4,945,046	\$ 4,846,314	\$ 4,654,314	\$ 2,485,618	\$ 2,360,696	
Available Fund Balance	\$ 12,182,084	\$ 12,083,352	\$ 11,891,352	\$ 9,722,656		

Table 13. Fund 296 Public Works Fund

Category	Original Budget	Revised Budget	Proposed Revised Budget	YTD Activity	Proposed Remaining Budget	% Remaining Budget
Revenue Total	\$ 8,999,931	\$ 8,999,931	\$ 8,999,931	\$ 3,904,957	\$ 5,094,974	57%
Salaries	\$ 2,531,573	\$ 2,530,959	\$ 2,530,959	\$ 848,012	\$ 1,682,947	66%
Benefits	\$ 1,119,600	\$ 1,119,600	\$ 1,119,600	\$ 300,191	\$ 819,409	73%
Operating	\$ 3,069,300	\$ 3,073,942	\$ 3,152,942	\$ 693,648	\$ 2,380,294	77%
Internal Services	\$ 1,687,407	\$ 1,687,407	\$ 1,687,407	\$ 844,116	\$ 843,291	50%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers	\$ 497,532	\$ 498,146	\$ 498,146	\$ 309,729	\$ 188,417	38%
Expense Total	\$ 8,905,412	\$ 8,910,054	\$ 8,989,054	\$ 2,995,696	\$ 5,914,357	66%
Surplus / (Deficit)	\$ 94,519	\$ 89,877	\$ 10,877	\$ 909,260	\$ (819,383)	
Available Fund Balance	\$ 1,442,152	\$ 1,437,510	\$ 1,358,510	\$ 2,256,893		

Facilities and Fleet

Facilities and Fleet is proposing to increase expenditures by \$669,149 in the Fleet and Facilities Fund (Fund 602), of which \$575,149 is for the replacement of nine vehicles that will be needed in the coming year but are being purchased now to allow for sufficient time for the vehicles to be prepared for service, in addition to other costs associated with the upfitting of previously purchased vehicles for the Police Department. The remainder of the requested increase is related to higher than anticipated fuel prices, vehicle repair costs, and software for Public Works vehicles for location and driving feedback to ensure proper usage. The impacts of the recommended budget amendment to the Facilities and Fleet Fund are shown below in Table 14.

Table 14. Fund 602 Facilities and Fleet Fund

Category	Original Budget	Revised Budget	Proposed Revised Budget	YTD Activity	Proposed Remaining Budget	% Remaining Budget
Revenue Total	\$ 5,272,665	\$ 5,272,665	\$ 5,272,665	\$ 2,797,377	\$ 2,475,288	47%
Salaries	\$ 505,024	\$ 505,024	\$ 505,024	\$ 238,743	\$ 266,281	53%
Benefits	\$ 281,165	\$ 281,165	\$ 281,165	\$ 117,803	\$ 163,362	58%
Operating	\$ 2,375,617	\$ 2,389,014	\$ 2,389,014	\$ 1,064,373	\$ 1,324,641	55%
Internal Services	\$ 204,989	\$ 204,989	\$ 204,989	\$ 102,495	\$ 102,495	50%
Capital Outlay	\$ 2,737,000	\$ 3,416,409	\$ 4,085,558	\$ 182,017	\$ 3,234,393	95%
Transfers	\$ 242,672	\$ 242,672	\$ 242,672	\$ 121,336	\$ 121,336	50%
Expense Total	\$ 6,346,467	\$ 7,039,273	\$ 7,708,422	\$ 1,826,766	\$ 5,212,508	74%
Surplus / (Deficit)	\$ (1,073,802)	\$ (1,766,608)	\$ (2,435,757)	\$ 970,611	\$ (2,737,220)	
Available Fund Balance	\$ 2,256,530	\$ 1,563,724	\$ 894,575	\$ 4,300,943		

III. POSITION CONTROL

Staff recommends the following changes to the Fiscal Year 2023-24 Position Control Listing.

Police

Police Officers (2 New Positions) - Measure E (Fund 109) and Opioid Settlement Funding (Fund 209)

Measure E – Special Equipment Officer

The demands of the Special Operations Bureau have significantly increased over the last several months. An additional position is needed for efficient operations in the Special Operations Bureau. The officer will be responsible for monitoring and deploying camera trailer assets for the Real Time Information Center, installing tripod cameras on businesses experiencing retail theft and/or shelters and weather-related ad hoc centers, managing the robust drone fleet, placing electronic bait throughout the city, and flying drone operations as needed. The officer will be additionally trained in Cellebrite for forensic cell phone examinations. This will take some of the burden off the officers and detectives with their forensic workload. The position results in new FY 2023-24 (partial year) costs of \$88,688 and ongoing costs of \$140,063 annually.

Opioid Settlement Funding – Youth Services Officer

On March 25, 2022, a final agreement was reached under a \$26 billion settlement offer made by opioid manufacturer Janssen Pharmaceuticals, the parent company of Johnson & Johnson, and the “big three” distributors, McKesson, AmerisourceBergen, and Cardinal Health, to resolve over 3,000 opioid crisis-related lawsuits nationwide.

California will receive approximately \$2.05 billion from the settlements over the next 11 years from Janssen and 18 years from the Distributors. Most of this money will be provided to participating subdivisions (county and municipalities) for opioid abatement activities.

As of January 2024, the City has received \$364,090. The City anticipates revenues of \$250,000 annually during the first 11 years of the distribution and approximately \$130,000 for the last seven years. Upon exhaustion of these funds or if costs ultimately exceed this funding source in a given year, Measure E will serve as the secondary funding source for this proposed new position.

The Youth Services Unit was established at the Police Department in 2023. Currently, there is one Youth Services Officer in the Unit. An additional officer is needed to expand youth services to target issues with youth in Elk Grove and to increase the youth programs offered to develop positive relationships with youth in the community. This position will organize, coordinate, collaborate, and assist with creating and running various youth programs. The focus for this position will be drug prevention and education since it will initially be funded by opioid settlement funding. This position will work to develop youth programs that discourage and prevent the misuse of drugs and opioids. The position results in new FY 2023-24 (partial year) costs of \$165,166, including vehicle and equipment and ongoing costs of \$140,063 annually.

Affordable Housing

Administrative Analyst I (New Position replacing Part Time Position)

The Housing Division currently uses a temporary full-time Administrative Analyst to assist with various work duties related to homelessness and affordable housing. The workload for this position has been determined to meet the threshold of needing a full-time employee in this capacity. This position will continue to provide support in those areas, particularly for managing the City's affordable housing portfolio, investments in new affordable housing, implementation of new homelessness programs, and performance reporting. Costs for this position are anticipated to be offset by a reduction in part-time salaries previously budgeted for this position. The position results in new FY 2023-24 (partial year) costs of \$24,543 and ongoing costs of \$144,370 annually.

Table 15 reflects all of the proposed new positions discussed above.

Table 15. Position Control Listing Changes

Department	Authorized Position	FY 2023-24 Budget	Proposed at Mid-Year	Change
Development Services	Administrative Analyst I	1	2	1
Police	Police Officer	129	131	2
	TOTALS	130	133	3

ALTERNATIVE ACTIONS:

Council could choose not to accept staff's recommendations to review the FY 2023-24 Budget Update Report or consider a resolution amending the FY 2023-24 Budget and Position Control Listing. However, not reviewing the budget report would result in the Council not being updated on how the City's funds have been performing. Staff does not recommend either of the alternatives.

FISCAL IMPACT

This report is for both informational and amendment purposes. All current year impacts of recommended budget amendments to the General Ledger and their magnitude are identified in Exhibit A to the attached Resolution. All current year impacts of recommended budget amendments to fund balances are summarized in Exhibit B.

ATTACHMENTS

1. Resolution
 - a. Exhibit A: Mid-Year Budget Adjustments
 - b. Exhibit B: Mid-Year Fund Balances

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELK GROVE
AMENDING THE FISCAL YEAR 2023-24 BUDGET AND APPROVING CHANGES TO
THE FISCAL YEAR 2023-24 POSITION CONTROL LISTING**

WHEREAS, an overview of the City’s mid-year financial and performance condition for Fiscal Year 2023-24 was presented to the City Council; and

WHEREAS, staff has proposed amendments to revenues and expenditures presented in the Fiscal Year 2023-24 Adopted Budget to reflect projected estimates of activity more accurately in various funds in support of Council Goals and Priorities; and

WHEREAS, the City Manager has proposed adjustments to the Fiscal Year 2023-24 Position Control Listing for the Police and Development Services Departments; and

WHEREAS, the City Council recognizes the need for the proposed budget amendments and Position Control Listing changes.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Elk Grove hereby:

- 1) Amends the Fiscal Year 2023-24 Operating Budget as presented in Exhibit A, attached hereto and incorporated herein by reference; and
- 2) Approves the updated FY 2023-24 Fund Balances presented in Exhibit B, attached hereto and incorporated by reference, which result from the proposed amendments to the Operating Budget (presented in Exhibit A); and
- 3) Approves and authorizes the changes to the Fiscal Year 2023-24 Position Control Listing for the Police, and Development Services Departments, as presented in the below table:

Department	Authorized Position	FY 2023-24 Budget	Proposed at Mid-Year	Change
Development Services	Administrative Analyst I	1	2	1
Police	Police Officer	129	131	2
	TOTALS	130	133	3

This resolution shall take effect immediately.

PASSED AND ADOPTED by the City Council of the City of Elk Grove this 28th day of February 2024

BOBBIE SINGH-ALLEN, MAYOR of the
CITY OF ELK GROVE

ATTEST:

APPROVED AS TO FORM:

JASON LINDGREN, CITY CLERK

JONATHAN P. HOBBS,
CITY ATTORNEY

EXHIBIT A
Mid-Year Amendments
Fiscal Year 2023-24

Account Number	Account Description	Current		
		Revised Budget	Mid-Year Amendments	Proposed Revised Budget
CITY WIDE				
101 - General Fund				
Revenue Adjustment:				
1010000-3130000	Utility User's Tax	\$ 6,068,000	\$ 300,000	\$ 6,368,000
1010000-3110900	Property Transfer Tax	\$ 904,000	\$ (59,000)	\$ 845,000
1010000-3160000	Transient Occupancy Tax	\$ -	\$ -	\$ -
1010000-3140300	Cable Franchise Fee	\$ 952,000	\$ (276,277)	\$ 675,723
1010000-3610100	Investment Income	\$ 1,110,000	\$ 400,000	\$ 1,510,000
1011505-3210100	Business Licenses	\$ 113,000	\$ 22,112	\$ 135,112
1013540-3520600	Code Enforcement - Admin Citations	\$ -	\$ -	\$ -
1012256-3710300	Public Protection	\$ 1,351,987	\$ 230,000	\$ 1,581,987
Total Revenue Adjustments		\$ 10,498,987	\$ 616,835	\$ 11,115,822
Expense Adjustment:				
1011200-5010101	City Manager	\$ 965,542	\$ (37,000)	\$ 928,542
1011200-5040408	City Manager	\$ 157,352	\$ (25,200)	\$ 132,152
1011210-5010101	City Manager - Communications	\$ 640,440	\$ (11,900)	\$ 628,540
1011210-5040408	City Manager - Communications	\$ 162,254	\$ (14,100)	\$ 148,154
1011220-5010101	City Manager - Economic Development	\$ 505,957	\$ (40,400)	\$ 465,557
1011220-5040408	City Manager - Economic Development	\$ 71,637	\$ (13,100)	\$ 58,537
1011240-5010101	City Manager - Strategic Planning	\$ 449,839	\$ (45,200)	\$ 404,639
1011240-5040408	City Manager - Strategic Planning	\$ 86,982	\$ (17,000)	\$ 69,982
1011300-5010101	City Attorney	\$ 1,293,625	\$ (79,000)	\$ 1,214,625
1011510-5010101	Finance - Budget	\$ 338,466	\$ (30,000)	\$ 308,466
1011900-5010105	Non Departmental	\$ 403,000	\$ (403,000)	\$ -
1012251-5010101	Police Patrol	\$ 9,639,930	\$ (471,996)	\$ 9,167,934
1012251-5020202	Police Patrol	\$ 307,785	\$ (7,400)	\$ 300,385
1012251-5020213	Police Patrol	\$ 636,095	\$ (99,500)	\$ 536,595
1012251-5020215	Police Patrol	\$ 241,151	\$ (38,100)	\$ 203,051
1012251-5020216	Police Patrol	\$ 58,050	\$ (13,400)	\$ 44,650
1012251-5020216	Police Patrol	\$ 712,424	\$ (87,600)	\$ 624,824
1012251-5040408	Police Patrol	\$ 1,795,493	\$ (265,000)	\$ 1,530,493
1012253-5010101	Police Traffic	\$ 2,076,090	\$ (97,000)	\$ 1,979,090
1012253-5020213	Police Traffic	\$ 333,205.00	\$ (27,500)	\$ 305,705
1012253-5020215	Police Traffic	\$ 130,321	\$ (31,000)	\$ 99,321
1012253-5040408	Police Traffic	\$ 332,044	\$ (38,600)	\$ 293,444
1012253-5040409	Police Traffic	\$ 145,000	\$ (46,000)	\$ 99,000
1012256-5010105	Special Operations	\$ -	\$ 230,000	\$ 230,000
1012260-5010101	Police Investigations	\$ 410,796	\$ (55,000)	\$ 355,796
1012260-5020211	Police Investigations	\$ 34,375	\$ (3,000)	\$ 31,375
1012261-5010101	Police Investigations Detective	\$ 4,194,811	\$ (92,000)	\$ 4,102,811
1012262-5010101	Police Community Services	\$ 1,122,932	\$ (215,800)	\$ 907,132
1012262-5010105	Police Community Services	\$ 47,000	\$ (19,200)	\$ 27,800
1012262-5010116	Police Community Services	\$ 7,000	\$ (3,000)	\$ 4,000
1012265-5010101	Animal Services	\$ 1,989,124	\$ (110,583)	\$ 1,878,541
1012265-5020202	Animal Services	\$ 79,054	\$ (15,000)	\$ 64,054
1012265-5020211	Animal Services	\$ 70,738	\$ (24,000)	\$ 46,738
1012265-5030305	Animal Services	\$ 118,868	\$ (14,100)	\$ 104,768
1012265-5040408	Animal Services	\$ 468,604	\$ (65,900)	\$ 402,704
1012281-5010101	Police Dispatch	\$ 2,139,183	\$ (327,800)	\$ 1,811,383
1012281-5010104	Police Dispatch	\$ 67,136	\$ (11,000)	\$ 56,136
1012281-5010105	Police Dispatch	\$ 201,000	\$ (10,200)	\$ 190,800
1012281-5020202	Police Dispatch	\$ 66,625	\$ (16,000)	\$ 50,625
1012281-5020203	Police Dispatch	\$ 62,400	\$ (12,000)	\$ 50,400
1012281-5020211	Police Dispatch	\$ 132,084	\$ (29,000)	\$ 103,084
1012281-5020216	Police Dispatch	\$ 81,848	\$ (11,000)	\$ 70,848
1012281-5030305	Police Dispatch	\$ 117,589	\$ (41,000)	\$ 76,589
1012281-5040408	Police Dispatch	\$ 464,809	\$ (85,000)	\$ 379,809
1012281-5040409	Police Dispatch	\$ 57,000	\$ (12,000)	\$ 45,000
1012281-5040411	Police Dispatch	\$ 8,400	\$ (2,756)	\$ 5,644
1013540-5010101	Code Enforcement	\$ 692,776	\$ (100,000)	\$ 592,776
1013540-5040408	Code Enforcement	\$ 213,062	\$ (35,000)	\$ 178,062
1011900-5509000	Non Departmental	\$ 1,798,850	\$ 3,636,170	\$ 5,435,020
Total Expense Adjustments		\$ 36,128,746	\$ 616,835	\$ 36,745,581

EXHIBIT A
Mid-Year Amendments
Fiscal Year 2023-24

Account Number	Account Description	Current Revised Budget	Mid-Year Amendments	Proposed Revised Budget
601 - Risk Management Fund				
Revenue Adjustment:				
6011500-3810000	Interfund Transfer	\$ -	\$ 3,636,170	\$ 3,636,170
Total Revenue Adjustments		\$ -	\$ 3,636,170	\$ 3,636,170
Expense Adjustment:				
6014710-5101521	General Liability/Claims	\$ -	\$ 3,636,170	\$ 3,636,170
Total Expense Adjustments		\$ -	\$ 3,636,170	\$ 3,636,170
109 - Measure E Fund				
Revenue Adjustment:				
1090000-3120200	Measure E - Transaction Tax	\$ 22,500,000	\$ 5,500,000	\$ 28,000,000
Transfer from Fund Balance			\$ 88,688	\$ 88,688
		\$ 22,500,000	\$ 5,588,688	\$ 28,088,688
Expense Adjustment:				
1091500-5071306	Measure E - Tax Sharing	\$ 6,750,000	\$ 1,650,000	\$ 8,400,000
1092256-5010101		\$ 240,231	\$ 88,688	\$ 328,919
Total Expense Adjustments		\$ 6,750,000	\$ 1,650,000	\$ 8,400,000
DEVELOPMENT SERVICES - AFFORDABLE HOUSING				
231 - Affordable Housing				
Revenue Adjustment:				
Transfer from Fund Balance			\$ 24,543	\$ 24,543
Total Revenue Adjustments		\$ -	\$ 24,543	\$ 24,543
Expense Adjustment:				
2313121-5010101		\$ 218,174	\$ 24,543	\$ 242,717
Total Expense Adjustments		\$ 218,174	\$ 24,543	\$ 242,717
PUBLIC WORKS - TRAFFIC				
246 - Wilton Rancheria Fund				
Revenue Adjustment:				
Transfer from Fund Balance		\$ -	\$ 192,000	\$ 192,000
Total Revenue Adjustments		\$ -	\$ 192,000	\$ 192,000
Expense Adjustment:				
2464150-5141901	Public Works - Roads	\$ -	\$ 192,000	\$ 192,000
Total Expense Adjustments		\$ -	\$ 192,000	\$ 192,000
PUBLIC WORKS - OPERATIONS AND MAINTENANCE				
294 - Measure A Maintenance				
Revenue Adjustment:				
Transfer from Fund Balance		\$ -	\$ 115,982	\$ 115,982
Total Revenue Adjustments		\$ -	\$ 115,982	\$ 115,982
Expense Adjustment:				
2944132-5252426	Public Works - Roads	\$ 500,000	\$ 115,982	\$ 615,982
Total Expense Adjustments		\$ 500,000	\$ 115,982	\$ 615,982
PUBLIC WORKS - TRAFFIC				
296 - Public Works Fund				
Revenue Adjustment:				
Transfer from Fund Balance		\$ -	\$ 79,000	\$ 79,000
Total Revenue Adjustments		\$ -	\$ 79,000	\$ 79,000
Expense Adjustment:				
2964150-5152003	Public Works - Roads	\$ 22,753	\$ 79,000	\$ 101,753
Total Expense Adjustments		\$ 22,753	\$ 79,000	\$ 101,753

EXHIBIT A
Mid-Year Amendments
Fiscal Year 2023-24

Account Number	Account Description	Current Revised Budget	Mid-Year Amendments	Proposed Revised Budget
PUBLIC WORKS - DRAINAGE				
503 - Drainage Fund				
Revenue Adjustment:				
	Transfer From Fund Balance	\$ -	\$ 222,383	\$ 222,383
	Total Revenue Adjustments	\$ -	\$ 222,383	\$ 222,383
Expense Adjustment:				
	5034135-5242304 Collection System	\$ 140,500	\$ 40,244	\$ 180,744
	5034135-5242305 Channels & Creeks	\$ 1,039,275	\$ 182,139	\$ 1,221,414
	Total Expense Adjustments	\$ 1,179,775	\$ 222,383	\$ 1,402,158
PUBLIC WORKS - FLEET AND FACILITIES				
602 - Fleet and Facilities				
Revenue Adjustment:				
	Transfer From Fund Balance	\$ -	\$ 669,149	\$ 669,149
	Total Revenue Adjustments	\$ -	\$ 669,149	\$ 669,149
Expense Adjustment:				
	6021843-5152005 Saas - Cloud Computing	\$ -	\$ 6,000	\$ 6,000
	6021843-5426200 Vehicles	\$ 1,869,597	\$ 575,149	\$ 2,444,746
	6021843-5081301 Maintenance & Repairs	\$ 364,480	\$ 30,000	\$ 394,480
	6021843-5081302 Fuel	\$ 686,326	\$ 58,000	\$ 744,326
	Total Expense Adjustments	\$ 2,920,403	\$ 669,149	\$ 3,589,552
POLICE - YOUTH SERVICES UNIT				
209 - Opioid Settlement Fund				
Revenue Adjustment:				
	Transfer From Fund Balance	\$ -	\$ 166,166	\$ 166,166
	Total Revenue Adjustments	\$ -	\$ 166,166	\$ 166,166
Expense Adjustment:				
	2092244-5010101 Full Time Salaries	\$ 66,221	\$ 66,221	\$ 66,221
	2092244-5091407 Travel/Training	\$ 15,000	\$ 15,000	\$ 15,000
	2092244-5141901 Equipment	\$ 11,300	\$ 11,300	\$ 11,300
	2092244-5141903 Software - Non Capital	\$ 1,945	\$ 1,945	\$ 1,945
	2092244-5040411 Cellular	\$ 600	\$ 600	\$ 600
	2092244-5426200 Vehicle	\$ 70,000	\$ 70,000	\$ 70,000
	2092244-5081302 Fuel	\$ 1,100	\$ 1,100	\$ 1,100
	Total Expense Adjustments	\$ 166,166	\$ 166,166	\$ 166,166
ROADWAY FUND				
328 -Roadway Fund				
Revenue Adjustment:				
	3281540-3250100 Roadway Program Fee	\$ 5,300,656	\$ 3,000,000	\$ 8,300,656
	Total Revenue Adjustments	\$ 5,300,656	\$ 3,000,000	\$ 8,300,656

Exhibit B
Mid-Year Fund Balance Projections
Fiscal Year 2023-24

Fund	Fund Balance on July 01, 2023	Current Revised Budget	Mid-Year Amendments	Proposed Revised Budget
101 - General Fund				
Revenues		\$ 97,271,704	\$ 616,835	\$ 97,888,539
Expenditures		\$ 89,953,188	\$ 616,835	\$ 90,570,023
Surplus / (Deficit)		\$ 7,318,516	\$ -	\$ 7,318,516
Reserve for Economic Uncertainty	\$ 22,732,991	\$ 22,732,991		\$ 22,732,991
Opportunity Reserve	\$ 4,546,598	\$ 4,546,598		\$ 4,546,598
Subsequent Year Expenditures	\$ 589,490	\$ 589,490		\$ 589,490
Undesignated	\$ -	\$ 7,318,516		\$ 7,318,516
109 - Measure E				
Revenues		\$ 22,500,000	\$ 5,500,000	\$ 28,000,000
Expenditures		\$ 18,640,671	\$ 1,738,688	\$ 20,379,359
Surplus / (Deficit)		\$ 3,859,329	\$ 3,761,312	\$ 7,620,641
Available Fund Balance	\$ 5,378,873	\$ 9,238,202		\$ 12,999,514
209 - Opioid Settlement				
Revenues		\$ -	\$ 166,166	\$ 166,166
Expenditures		\$ -	\$ 166,166	\$ 166,166
Surplus / (Deficit)		\$ -	\$ -	\$ -
Available Fund Balance	\$ 344,400	\$ 344,400		\$ 344,400

Exhibit B
Mid-Year Fund Balance Projections
Fiscal Year 2023-24

Fund	Fund Balance on July 01, 2023	Current Revised Budget	Mid-Year Amendments	Proposed Revised Budget
231 - Affordable Housing				
Revenues		\$ 3,467,480	\$ -	\$ 3,467,480
Expenditures		\$ 8,809,287	\$ 24,543	\$ 8,833,830
Surplus / (Deficit)		\$ (5,341,807)	\$ (24,543)	\$ (5,366,350)
Available Fund Balance	\$ 23,764,464	\$ 18,422,657		\$ 18,398,114
246 - Wilton Rancheria				
Revenues		\$ 6,453,924	\$ -	\$ 6,645,924
Expenditures		\$ 1,607,610	\$ 192,000	\$ 1,799,610
Surplus / (Deficit)		\$ 4,846,314	\$ (192,000)	\$ 4,846,314
Available Fund Balance	\$ 7,237,038	\$ 12,083,352		\$ 11,891,352
294 - Measure A Maintenance				
Revenues		\$ 5,812,943	\$ -	\$ 5,812,943
Expenditures		\$ 10,355,505	\$ 115,982	\$ 10,471,487
Surplus / (Deficit)		\$ (4,542,562)	\$ (115,982)	\$ (4,658,544)
Available Fund Balance	\$ 7,160,561	\$ 2,617,999		\$ 2,502,017
296 - Public Works Administration				
Revenues		\$ 8,999,931		\$ 8,999,931
Expenditures		\$ 8,910,054	\$ 79,000	\$ 8,989,054
Surplus / (Deficit)		\$ 89,877	\$ (79,000)	\$ 10,877
Available Fund Balance	\$ 1,347,633	\$ 1,437,510		\$ 1,358,510
328 - Roadway Fee				
Revenues		\$ 5,300,656	\$ 3,000,000	\$ 8,300,656
Expenditures		\$ 37,175,087	\$ -	\$ 37,175,087
Surplus / (Deficit)		\$ (31,874,431)	\$ 3,000,000	\$ (28,874,431)
Available Fund Balance	\$ 44,348,526	\$ 12,474,095		\$ 15,474,095